

**Recreation and Park Commission of EBR
Monthly Budget Status Report
As of July 31, 2026**

Prepared 7/31/2026

TABLE OF CONTENTS
Monthly Operating Budget Status Report

	PAGE
Executive Summary.....	1
Revenue Collection Analysis.....	2
Expenditure Analysis.....	3
Summary Analysis by Program and Fund:	
Attachment A: Expenditures by Program	
Attachment B: Expenditures by Fund	
Attachment C: Expenditures by Internal Services Fund	

Executive Summary

As of July 31, 2026

Overview

As of this reporting date, approximately 58% of the fiscal year has been completed, with five months remaining. The Commission's overall financial position remains sound, with total revenue collections of \$63.3 million against a budgeted \$110.1 million, representing 57% of the annual budget. BREC expects to receive 103% of tax revenue based on the last five years collected.

Revenue Collection Analysis

Tax Revenue, the Commission's primary funding source at \$86.2 million budgeted, has collected \$52.3 million through the reporting period, representing 61% of the budget. BREC anticipates exceeding budget projections by year-end with an estimated collection of \$88.7 million, or 103% of budget. Grant Revenue collections total \$2.4 million against a \$5.0 million budget (48% collected), with full budget realization expected by fiscal year-end. The following Grants consist of Scotlandville Parkway to Downtown Baton rouge Trail (Phase 1)

Retail Sales Revenue has collected \$692,000 (57% of \$1.2 million budget), Food & Beverage Sales have collected \$494,000 (51% of \$967,000 budget), and Rental Revenue has collected \$1.7 million (61% of \$2.9 million budget) with projected year-end collections of \$3.0 million, exceeding budget by 12%. Program Self-Generated Revenue stands at \$4.3 million collected (55% of \$8.0 million budget). Other Revenue, which includes Interest Income, Donations, Land Lease Revenue, Second Injury Fund, and Surplus Property Sales, shows collections of \$1.2 million (20% of \$5.9 million budget), with year-end projections at 35% of budget due to timing of certain revenue sources.

Expenditure Analysis

Total expenditures through July 31, 2026, amount to \$47.2 million, representing 43% of the \$110.1 million operating budget. Year-end expenditure estimates project \$81 million, or 88% of budget. Personnel Services (Salaries, Wages, and Benefits) represent the largest expenditure categories, with Salaries and Wages at \$17.5 million expended (53% of \$33.0 million budget) and Employee Benefits at \$8.3 million (54% of \$15.6 million budget). Capital Outlay shows \$4.7 million expended (16% of \$29.6 million budget), with year-end projections at 35% due to the timing of capital project implementation. Contract Fees and Services have expended \$10 million (81% of \$12.4 million budget), trending slightly above the proportional period. Operating Supplies, Materials & Durables, Utilities, and other operational categories are performing within expected parameters.

BREC
REVENUE COLLECTION ANALYSIS
FISCAL YEAR 2026

As of July 31, 2026

NUMBER OF MONTHS REMAINING IN FY: 5
 PERCENT OF FY COMPLETED: 58%

Revenue Category	FY 26 Budget	Actuals Collected as of 7/31/2026	Estimated Amount To Be Collected by Year End	Variance Over/(Under) Budget	% Collected YTD as Compared to Budget	% Projected Collected as Compared to Budget
31 - Tax Revenue	86,157,612	52,310,750	88,742,340	2,584,728	61%	103%
32 - Licenses&Permits Rev	-	-	-	-	0%	0%
33 - Grant Revenue	5,000,000	2,384,123	5,000,000	-	48%	100%
34 - Retail Sales Revenue	1,223,207	692,077	1,186,418	(36,789)	57%	97%
35 - Food&Beverage Sales	966,559	494,946	848,479	(118,080)	51%	88%
36 - Rental Revenue	2,888,800	1,776,240	3,044,983	156,183	61%	105%
37 -Program Self-Gen Reven	8,020,000	4,698,095	7,519,317	(500,683)	59%	94%
38 - Other Revenue	5,856,250	996,314	2,044,538	(3,811,712)	17%	35%
TOTAL	110,112,428	63,352,546	108,386,076	(1,726,352)	58%	98%

BREC anticipates 103% by year end. Truly Collected \$82,620,429.38

**BREC
EXPENDITURE ANALYSIS
FISCAL YEAR 2026**

As of July 31, 2026

NUMBER OF MONTHS REMAINING IN FY: 5
PERCENT OF FY COMPLETED: 58%

	FY 2026			Estimated		%
	Existing	Actuals				Collected
	FY 2025 Actual	Operating	Collected as of	Amount To Be	Variance	by MOF as
	Collections	Budget (EOB)	7/31/2026	collected by Year	Over/(Under)	Compared
				End	Budget	to Budget
MEANS OF FINANCING (MOF):						
31 - Tax Revenue	93,849,106	86,157,612	52,310,750	88,742,340	2,584,728	61%
32 - Licenses&Permits Rev			-	-	-	0%
33 - Grant Revenue	1,639,311	5,000,000	2,384,123	5,000,000	-	48%
34 - Retail Sales Revenue	1,307,693	1,223,207	692,077	1,186,418	(36,789)	57%
35 - Food&Beverage Sales	874,224	966,559	494,946	848,479	(118,080)	51%
36 - Rental Revenue	3,003,376	2,888,800	1,776,240	3,044,983	156,183	61%
37 - Program Self-Gen Reven	11,356,863	8,020,000	4,386,268	7,519,317	(500,683)	55%
38 - Other Revenue	6,004,341	5,856,250	1,192,647	2,044,538	(3,811,712)	20%
Total	118,034,914	110,112,428	63,237,052	108,386,076	(1,726,352)	57%
% Inc/(Dec) Actual Collections from PY				-		

	FY 2026			EXPENDITURES	Variance Over/(Under) Budget	% YTD Exp Compared to Budget
	Existing					
	Operating	Expenditures	Year End			
	Budget (EOB)	as of 7/31/2026	Estimate			
	FY 2025 Expenditures					
EXPENDITURES:						
DEPARTMENT						
41 - Salaries and Wages	31,143,957	33,018,705	17,559,949	30,102,770	(2,915,935)	53%
42 - Employee Benefits	14,629,870	15,568,085	8,332,823	14,284,839	(1,283,246)	54%
43 - Retired Emp Benefits	258	580,000	20,504	35,149	(544,851)	4%
44 - Travel & Training	152,137	346,045	102,550	175,800	(170,245)	30%
45 - Dues & Subscriptions	162,526	122,005	35,837	61,434	(60,571)	29%
46 - Operating Supplies	2,769,642	3,404,320	1,765,054	3,025,806	(378,514)	52%
47 - Materials & Durables	2,902,427	2,613,005	1,699,280	2,913,051	300,046	65%
48 - Capital Outlay	19,810,569	29,607,632	4,741,526	8,128,330	(21,479,302)	16%
49 - Direct Costs(COGS)	1,557,723	1,240,502	789,358	1,353,186	112,684	64%
50 - Utilities	3,423,818	3,888,861	2,021,096	3,464,735	(424,126)	52%
51 - Contract Fees & Svcs	14,922,289	12,401,405	10,000,680	17,144,023	4,742,618	81%
52 - Othr Expenditures	18,486,275	7,321,863	122,962	210,791	(7,111,072)	2%
Total	109,961,491	110,112,428	47,191,618	80,899,916	(29,212,512)	43%
% Inc/(Dec) Expenditures from PY				-26.43%		

AGENCY/PROGRAM						
Administration	29,845,475	31,514,514	9,463,325	16,222,843	(15,291,671)	30%
Recreation	17,898,191	18,878,203	10,812,713	18,536,080	(342,123)	57%
Golf	7,051,076	8,198,200	4,242,211	7,272,361	(925,839)	52%
Zoo	7,803,567	8,381,079	4,611,616	7,905,627	(475,452)	55%
Park Operations	23,242,292	19,968,535	12,692,684	21,758,887	1,790,352	64%
Planning & Engineering	24,120,890	23,171,897	5,369,069	9,204,118	(13,967,779)	23%
Total Department	109,961,491	110,112,428	47,191,618	80,899,916	(29,212,512)	43%

Collections less Expenditures - i.e., expended authority (over)/under

27,486,160

ATTACHMENT A

Expenditures By Program

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

ADMINISTRATION

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	26,794,264	20,130,424	20,130,424	34,509,298	7,715,034
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	500	500	857	857
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	4,720,250	681,716	687,966	1,168,655	(3,551,595)
InterGovernment Fund Transfer In				-	-
				-	-
TOTAL MEANS OF FINANCING	31,514,514	20,812,639	20,818,889	35,678,810	4,164,296

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	7,320,948	3,047,453	3,047,453	5,224,205	(2,096,743)
42 - Employee Benefits	3,998,706	1,830,314	1,830,314	3,137,682	(861,024)
43 - Retired Emp Benefits	580,000	20,504	20,504	35,149	(544,851)
44 - Travel & Training	212,000	54,840	56,835	94,011	(117,989)
45 - Dues & Subscriptions	55,000	16,513	17,773	28,308	(26,692)
			-	-	-
46 - Operating Supplies	510,000	275,428	318,268	472,163	(37,837)
47 - Materials & Durables	50,000	55,902	60,942	95,832	45,832
48 - Capital Outlay	7,512,703	524,464	544,479	899,082	(6,613,621)
49 - Direct Costs (COGS)	43,333	18,022	19,000	30,895	(12,438)
50 - Utilites	573,164	221,096	221,096	379,021	(194,143)
			-	-	-
51 - Contract Fees & Svcs	4,246,785	3,329,177	4,142,314	5,707,161	1,460,376
			-	-	-
52 - Other Expenditures	6,411,875	69,612	71,272	119,335	(6,292,540)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	31,514,514	9,463,325	10,350,249	16,222,843	(15,291,671)

June - July increased due to
operations and summer programs

Authorized Positions

Full-time 80

Part-time 4

Seasonal 1

Total: 85

BREC Total Employees: 927

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

GOLF (21)

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	2,357,119	1,374,986	1,374,986	2,357,119	(0)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	450,957	272,268	272,268	466,745	15,788
35 - Food & Beverages Sales	375,558	228,603	228,603	391,892	16,334
36 - Rental Revenues	1,359,871	849,959	849,959	1,457,072	97,201
37 - Program Self-Gen Reven	3,654,695	2,160,997	2,160,997	3,704,565	49,870
38 - Other Revenues	-	141	141	241	241
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,198,200	4,886,953	4,886,953	8,377,634	179,434

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	3,266,454	1,869,473	1,869,473	3,204,812	(61,642)
42 - Employee Benefits	1,359,940	802,324	802,324	1,375,413	15,473
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	11,400	3,108	3,108	5,328	(6,072)
45 - Dues & Subscriptions	5,992	4,896	4,896	8,393	2,401
				-	
46 - Operating Supplies	412,214	240,494	251,099	412,275	61
47 - Materials & Durables	544,875	318,960	458,601	546,789	1,914
48 - Capital Outlay	249,760	78,660	146,480	134,846	(114,914)
49 - Direct Costs (COGS)	563,000	387,323	520,928	663,982	100,982
50 - Utilities	350,703	139,018	139,018	238,317	(112,386)
51 - Contract Fees & Svcs	1,419,927	397,953	769,650	682,205	(737,722)
52 - Other Expenditures	13,935	-	1,284	-	(13,935)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	8,198,200	4,242,211	4,966,863	7,272,361	(925,839)

Authorized Positions

Full-time 41

Part-time 72

Seasonal 1

Total 114

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

RECREATION (25)

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	14,352,543	8,372,317	8,372,317	14,352,543	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	-	-	(5,000)
34 - Retail Sales Revenue	316,700	84,727	84,727	145,247	(171,453)
35 - Food & Beverages Sales	25,417	5,993	5,993	10,274	(15,143)
36 - Rental Revenues	1,315,224	819,886	819,886	1,405,518	90,294
37 - Program Self-Gen Reven	2,848,319	1,392,130	1,394,893	2,386,509	(461,810)
38 - Other Revenues	15,000	2,589	2,589	4,438	(10,562)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	18,878,203	10,677,642	10,680,405	18,304,530	(573,673)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	9,174,048	5,105,035	5,105,035	8,751,488	(422,560)
42 - Employee Benefits	3,190,050	1,655,423	1,655,423	2,837,869	(352,181)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	57,840	23,601	23,601	40,460	(17,380)
45 - Dues & Subscriptions	19,387	7,925	7,925	13,586	(5,801)
46 - Operating Supplies	918,265	516,352	763,193	885,175	(33,090)
47 - Materials & Durables	426,633	126,703	166,378	217,205	(209,428)
48 - Capital Outlay	570,434	473,834	495,378	812,287	241,853
49 - Direct Costs (COGS)	209,500	60,182	132,334	103,169	(106,331)
50 - Utilities	2,084,324	1,177,288	1,241,658	2,018,208	(66,116)
51 - Contract Fees & Svcs	2,143,056	1,625,684	2,354,475	2,786,887	643,831
52 - Other Expenditures	84,666	40,686	40,768	69,747	(14,919)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	18,878,203	10,812,713	11,986,168	18,536,080	(342,123)

June - July increased
due to operations and
summer programs

Authorized Positions

Full-time 98
Part-time 187
Seasonal 155

Total: 440

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

Zoo (29)

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	5,629,254	3,283,732	3,283,732	5,629,254	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	455,550	335,082	335,082	574,427	118,877
35 - Food & Beverages Sales	565,584	260,350	260,350	446,313	(119,271)
36 - Rental Revenues	213,705	105,896	105,896	181,536	(32,169)
37 - Program Self-Gen Reven	1,516,986	833,142	833,142	1,428,243	(88,743)
38 - Other Revenues	-	42	42	73	73
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,381,079	4,818,243	4,818,243	8,259,845	(121,234)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	3,108,342	1,857,957	1,857,957	3,185,069	76,727
42 - Employee Benefits	1,535,889	909,990	909,990	1,559,984	24,095
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	42,305	16,520	16,520	28,321	(13,984)
45 - Dues & Subscriptions	37,001	6,503	6,753	11,148	(25,853)
46 - Operating Supplies	577,091	318,772	590,181	546,465	(30,626)
47 - Materials & Durables	196,159	101,752	148,976	174,433	(21,726)
48 - Capital Outlay	685,636	144,436	185,834	247,604	(438,032)
49 - Direct Costs (COGS)	424,669	323,831	429,749	555,139	130,470
50 - Utilities	432,877	245,980	245,980	421,680	(11,197)
51 - Contract Fees & Svcs	986,935	674,329	1,074,579	1,155,992	169,057
52 - Other Expenditures	354,175	11,545	13,044	19,792	(334,383)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	8,381,079	4,611,616	5,479,563	7,905,627	(475,452)

June - July increased due to operations
and summer programs

Authorized Positions

Full-time 65

Part-time 35

Seasonal 4

Total: 104

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

PARK OPERATIONS (80)

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	19,968,535	11,302,702	11,302,702	19,376,061	(592,474)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	-	-	-	-	-
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	19,968,535	11,302,702	11,302,702	19,376,061	(592,474)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	7,343,912	4,452,537	4,452,537	7,632,921	289,009
42 - Employee Benefits	4,106,500	2,574,100	2,574,100	4,412,743	306,243
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	5,000	-	-	-	(5,000)
45 - Dues & Subscriptions	1,625	-	-	-	(1,625)
		-	-	-	
46 - Operating Supplies	856,750	381,967	460,682	654,800	(201,950)
		-	-	-	
47 - Materials & Durables	1,320,338	1,088,237	2,373,048	1,865,549	545,211
48 - Capital Outlay	2,919,702	504,902	513,868	865,546	(2,054,156)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	412,793	219,515	253,435	376,311	(36,482)
51 - Contract Fees & Svcs	2,994,703	3,471,427	4,312,632	5,951,017	2,956,314
52 - Other Expenditures	7,212	-	-	-	(7,212)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	19,968,535	12,692,684	14,940,302	21,758,887	1,790,352

Authorized Positions

Full-time 151

Part-time 2

Seasonal 2

Union 12

Total: 167

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

PLANNING & ENGINEERING (90)

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	17,055,897	7,846,590	7,846,590	13,451,297	(3,604,600)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	2,384,123	2,384,123	4,087,068	(907,932)
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	1,121,000	311,827	311,827	534,561	(586,439)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	23,171,897	10,542,540	10,542,540	18,072,925	(5,098,972)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	2,805,000	1,227,494	1,227,494	2,104,276	(700,724)
42 - Employee Benefits	1,377,000	560,670	560,670	961,149	(415,851)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	4,480	4,480	7,680	(9,820)
45 - Dues & Subscriptions	3,000	-	-	-	(3,000)
46 - Operating Supplies	130,000	32,041	40,998	54,927	(75,073)
47 - Materials & Durables	75,000	7,725	13,569	13,244	(61,756)
				-	
48 - Capital Outlay	17,669,397	3,015,230	5,924,750	5,168,967	(12,500,430)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	35,000	18,199	20,234	31,198	(3,802)
				-	
51 - Contract Fees & Svcs	610,000	502,110	722,998	860,760	250,760
52 - Other Expenditures	450,000	1,119	1,169	1,918	(448,082)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	23,171,897	5,369,069	8,516,362	9,204,118	(13,967,779)

Construct
ion
Expense/
Project
Planning

Authorized Positions

Full-time 19

Part-time 0

Union 0

Total: 19

ATTACHMENT B

Expenditures By Fund

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

GENERAL FUND (01)

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	54,569,669	46,236,360	46,236,360	79,262,331	24,692,662
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	-	-	(5,000)
34 - Retail Sales Revenue	1,223,207	692,077	692,077	1,186,418	(36,789)
35 - Food & Beverages Sales	966,559	494,946	494,946	848,479	(118,080)
36 - Rental Revenues	2,888,800	1,776,240	1,776,240	3,044,983	156,183
37 - Program Self-Gen Reven	8,020,000	4,386,268	4,389,031	7,519,317	(500,683)
38 - Other Revenues	4,224,408	691,669	697,919	1,185,719	(3,038,689)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	71,897,643	54,277,561	54,286,574	93,047,248	21,149,605

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	30,213,705	16,405,679	16,405,679	28,124,021	(2,089,684)
42 - Employee Benefits	14,191,085	7,805,025	7,805,025	13,380,043	(811,042)
43 - Retired Emp Benefits	580,000	20,504	20,504	35,149	(544,851)
44 - Travel & Training	328,545	98,070	100,065	168,120	(160,425)
45 - Dues & Subscriptions	119,005	35,837	36,847	61,434	(57,571)
46 - Operating Supplies	3,274,320	1,733,013	2,297,419	2,970,879	(303,441)
47 - Materials & Durables	1,338,005	889,235	1,265,579	1,524,403	186,398
48 - Capital Outlay	6,183,514	1,223,008	1,236,431	2,096,584	(4,086,930)
49 - Direct Costs (COGS)	1,240,502	789,358	1,102,011	1,353,186	112,684
50 - Utilities	1,603,861	1,962,144	2,060,434	3,363,675	1,759,814
51 - Contract Fees & Svcs	7,034,359	6,579,636	9,011,642	11,279,377	4,245,018
52 - Other Expenditures	5,790,742	122,078	126,602	209,276	(5,581,466)
InterGovernment Fund Transfer In				-	
TOTAL EXPENDITURES	71,897,643	37,663,586	41,468,237	64,566,147	(7,331,496)

Increase
due to
electricity
for summer
programs

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

ENHANCEMENT OPERATING FUND (006)

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	-	-	-	-	-
InterGovernment Fund Transfer In	14,532,046	-	-	-	-
Carryforward	-	-	-	-	-
			-		
TOTAL MEANS OF FINANCING	14,532,046	-	-	-	-

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	1,200,000	802,320	1,942,366	1,375,406	175,406
48 - Capital Outlay	6,300,000	584,329	618,773	1,001,706	(5,298,294)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	2,250,000	40,753	40,753	69,863	(2,180,137)
51 - Contract Fees & Svcs	4,757,046	2,513,967	3,267,549	4,309,658	(447,388)
52 - Other Expenditures	25,000	-	-	-	(25,000)
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	14,532,046	3,941,369	5,869,442	6,756,633	(7,775,413)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

CAPITAL IMPROVEMENT FUND (202)

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	12,211,882	7,846,590	7,846,590	13,451,297	1,239,415
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	2,384,123	2,384,123	4,087,068	(907,932)
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	575,721	187,218	187,218	320,945	(254,776)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	17,782,603	10,417,930	10,417,930	17,859,309	76,706

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	2,805,000	1,204,271	1,204,274	2,064,464	(740,536)
42 - Employee Benefits	1,377,000	517,300	517,300	886,800	(490,200)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	4,480	4,480	7,680	(9,820)
45 - Dues & Subscriptions	3,000	-	-	-	(3,000)
46 - Operating Supplies	130,000	32,041	41,323	54,927	(75,073)
47 - Materials & Durables	75,000	7,725	13,569	13,244	(61,756)
48 - Capital Outlay	12,280,103	2,966,207	5,768,498	5,084,925	(7,195,178)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	35,000	18,199	20,234	31,198	(3,802)
51 - Contract Fees & Svcs	610,000	421,662	607,687	722,849	112,849
52 - Other Expenditures	450,000	1,119	1,169	1,918	(448,082)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	17,782,603	5,173,003	8,178,533	8,868,005	(8,914,598)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

ENHANCEMENT SPECIAL REVENUE FUND (105)

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	19,376,061	11,302,702	11,302,702	19,376,061	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	510,842	120,415	120,415	206,426	(304,416)
InterGovernment Fund Transfer In	-	-	-	-	-
					-
TOTAL MEANS OF FINANCING	19,886,903	11,423,118	11,423,118	19,582,487	(304,416)

EXPENDITURES	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages					
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	19,886,903	1,614,672	1,614,672	2,768,009	(17,118,894)
InterGovernment Fund Transfer In	-	-	-	-	-
				-	-
TOTAL EXPENDITURES	19,886,903	1,614,672	1,614,672	2,768,009	(17,118,894)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

ENHANCEMENT CONSTRUCTION FUND (207)

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	545,279	124,609	124,609	213,616	(331,663)
InterGovernment Fund Transfer In	4,844,015	4,500,000	4,500,000	9,000,000	4,155,985
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	5,389,294	4,624,609	4,624,609	9,213,616	3,824,322

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	4,844,015	32,920	97,720	56,433	(4,787,582)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	-	17,424	21,780	29,870	29,870
52 - Other Expenditures	545,279	-	-	-	(545,279)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	5,389,294	50,344	119,500	86,303	(5,302,991)

ATTACHMENT C

Expenditures By Internal Services Fund

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

ALL INTERNAL SERVICES FUNDS

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	309,871	75,846	75,846	130,021	(179,850)
39 - Internal Charges	9,637,796	103,175	103,175	176,872	(9,460,924)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	9,947,667	179,021	179,021	306,893	(9,640,774)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	260,566	297,483	297,483	509,971	249,405
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	7,500	-	-	-	(7,500)
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	341,090	86,196	86,196	147,765	(193,325)
52 - Other Expenditures	9,338,511	4,250,303	4,250,303	7,286,234	(2,052,277)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	9,947,667	4,633,983	4,633,983	7,943,970	(2,003,697)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

RISK MANAGEMENT FUND (INTERNAL SERVICE FUND) 610

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	231,731	67,160	67,160	115,131	(116,600)
39 - Internal Charges	1,848,019	-	-	-	(1,848,019)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	2,079,750	67,160	67,160	115,131	(1,964,619)

EXPENDITURES	Current Budget	Actual Expenditures	Actals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	110,866	-	190,056	190,056
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	7,500	-	-	-	(7,500)
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	284,250	63,728	73,382	109,249	(175,001)
52 - Other Expenditures	1,788,000	1,213,541	1,485,686	2,080,357	292,357
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	2,079,750	1,388,136	1,559,068	2,379,661	299,911

Retiree Payouts

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

EMPLOYEE BENEFITS FUND (INTERNAL SERVICE FUND) 609

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	58,140	629	629	1,078	(57,062)
39 - Internal Charges	7,759,977	103,175	103,175	176,872	(7,583,105)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	7,818,117	103,804	103,804	177,950	(7,640,167)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	260,566	186,617	191,018	319,915	59,349
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	56,840	22,468	22,468	38,517	(18,323)
52 - Other Expenditures	7,500,711	3,024,592	3,024,592	5,185,015	(2,315,696)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	7,818,117	3,233,677	3,238,078	5,543,446	(2,274,671)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JULY 31, 2026

UNEMPLOYMENT INSURANCE FUND (INTERNAL SERVICE FUND) 613

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	20,000	8,057	8,057	13,812	(6,188)
39 - Internal Charges	29,800	-	-	-	(29,800)
InterGovernment Fund Transfer In				-	
TOTAL MEANS OF FINANCING	49,800	8,057	8,057	13,812	(35,988)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	49,800	12,170	12,170	20,863	(28,937)
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	49,800	12,170	12,170	20,863	(28,937)