

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

Prepared 3/31/26

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Monthly Operating Budget Status Report

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BUDGET ANALYSIS EXECUTIVE SUMMARY

As of December 31, 2025

Revenue Collection Analysis

- Total Government Funds are budgeted at \$110M for FY26. FY26 projected collections are \$94.5M or projected to be \$15.5M under the current budget. Actual collections at 21% of the budget.
- Tax Revenue collections for FY26 are \$18.6M or projected to be \$11.6M under budget. Actual collections at 22% of budget.
- Grant Reimbursement Revenue collections for FY26 are \$2.3M or projected to be \$4.5M over budget. Actual collections at 48% of budget.
- **Please note that \$8M is one-time budget authority for a reimbursable \$4M Louisiana Watershed Initiative (LWI) grant project through the LA Office of Community Development; and a reimbursable \$4M Congestion Mitigation and Air Quality construction project (CMAQ) through the LA Department of Transportation and Development.**
- Retail Sales Revenue collections are \$196K or projected to be \$437K under budget. Actual collections at 16% of budget.
- Food & Beverage Sales collections are \$138K or projected to be \$413K under budget. Actual collections at 14% of budget.
- Rental Revenue collections are \$730k or projected to be \$35K over budget. Actual collections at 25% of budget.
- Program Self Generated Revenue collections are \$1.3M or projected to be \$2.7M under budget. Actual collections at 17% of budget.
- Other Revenue collections are \$223K or projected to be \$4.9M under budget. Actual collections at 4% of budget. Other Revenue includes Interest Income, Donations, Land Lease Revenue, Second Injury Fnd, and Surplus property sale revenue.
- 25% of FY 26 is completed as of March 31, 2026.

Expenditure Analysis

- 17% of total budget has been expended through three months of FY26.
- All Programs were within the commission authorized budget expenditures authority totals.
- There is \$35.5M Budget Surplus for FYE. This represents projected collections in excess of expenditures by fiscal year end.

Internal Services Funds (Proprietary Funds)

- Total Internal Services Funds collections are \$53K for FY 26 (Risk Mgmt Fund -\$0; Emp Ben Fund - \$45.6K; Unemp Ins - \$7.4K). Actuals collections are distributions of General Fund revenue for these internal government functions.

BUDGET ANALYSIS EXECUTIVE SUMMARY
As of March 31, 2026

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**BREC
REVENUE COLLECTION ANALYSIS
FISCAL YEAR 2026**

As of March 31, 2026

NUMBER OF MONTHS REMAINING IN FY: 9
PERCENT OF FY COMPLETED: 25%

Revenue Category	FY 26 Budget	YTD collected by MOF	Projected FY 26 Collections	Projected Collections Over/(Under) Budget	% Collected YTD as Compared to Budget	% Projected Collected as Compared to Budget
31 - Tax Revenue	86,157,612	18,635,584	74,542,335	(11,615,277)	22%	87%
32 - Licenses&Permits Rev	-	-	-	-	0%	0%
33 - Grant Revenue	5,000,000	2,384,123	9,536,491	4,536,491	48%	191%
34 - Retail Sales Revenue	1,223,207	196,368	785,473	(437,734)	16%	64%
35 - Food&Beverage Sales	966,559	138,171	552,685	(413,874)	14%	57%
36 - Rental Revenue	2,888,800	730,955	2,923,819	35,019	25%	101%
37 - Other Self-Gen Reven	8,020,000	1,329,619	5,318,475	(2,701,525)	17%	66%
38 - Other Revenue	5,856,250	223,694	894,777	(4,961,473)	4%	15%
TOTAL	110,112,428	23,638,514	94,554,055	(15,558,373)	21%	86%

**BREC
EXPENDITURE ANALYSIS
FISCAL YEAR 2026**

As of March 31, 2026

NUMBER OF MONTHS REMAINING IN FY: 9
PERCENT OF FY COMPLETED: 25%

	FY 2025 Actual Collections	FY 2026 Existing Operating Budget (EOB)	YTD Collected by MOF	Projected FY 2026 COLLECTIONS	Projected Collections Over/(Under) Budget	% Collected by MOF as Compared to Budget
MEANS OF FINANCING (MOF):						
31 - Tax Revenue	93,849,106	86,157,612	18,635,584	74,542,335	(11,615,277)	22%
32 - Licenses&Permits Rev			-	-	-	0%
33 - Grant Revenue	1,639,311	5,000,000	2,384,123	9,536,491	4,536,491	48%
34 - Retail Sales Revenue	1,307,693	1,223,207	196,368	785,473	(437,734)	16%
35 - Food&Beverage Sales	874,224	966,559	138,171	552,685	(413,874)	14%
36 - Rental Revenue	3,003,376	2,888,800	730,955	2,923,819	35,019	25%
37 - Other Self-Gen Reven	11,356,863	8,020,000	1,329,619	5,318,475	(2,701,525)	17%
38 - Other Revenue	6,004,341	5,856,250	223,694	894,777	(4,961,473)	4%
Total	118,034,914	110,112,428	23,638,514	94,554,055	(15,558,373)	21%

% Inc/(Dec) Actual Collections from PY

-19.89%

	FY 2025 Expenditures	FY 2026 Existing Operating Budget (EOB)	YTD Expenditures	Projected FY 2026 EXPENDITURES	Projected Exp Over/(Under) Budget	% YTD Exp Compared to Budget	Projected Expended by FYE	Projected Expended by FYE (excluding Personnel Serv)
EXPENDITURES:								
DEPARTMENT								
41 - Salaries and Wages	31,143,957	33,018,705	9,137,590	36,550,362	3,531,657	28%	111%	
42 - Employee Benefits	14,629,870	15,568,085	3,000,416	12,001,665	(3,566,420)	19%	77%	
43 - Retired Emp Benefits	258	580,000	20,504	82,015	(497,985)	4%	14%	
44 - Travel & Training	152,137	346,045	20,871	83,485	(262,560)	6%	24%	
45 - Dues & Subscriptions	162,526	122,005	9,988	39,951	(82,054)	8%	33%	
46 - Operating Supplies	2,769,642	3,404,320	660,417	2,641,667	(762,653)	19%	78%	
47 - Materials & Durables	2,902,427	2,613,005	647,390	2,589,559	(23,446)	25%	99%	
48 - Capital Outlay	19,810,569	29,607,632	651,586	2,606,344	(27,001,288)	2%	9%	
49 - Direct Costs(COGS)	1,557,723	1,240,502	324,924	1,299,697	59,195	26%	105%	
50 - Utilities	3,423,818	3,888,861	994,953	3,979,813	90,952	26%	102%	
51 - Contract Fees & Svcs	14,922,289	12,401,405	3,140,655	12,562,622	161,217	25%	101%	
52 - Othr Expenditures	18,486,275	7,321,863	31,458	125,831	(7,196,032)	0%	2%	
Total	109,961,491	110,112,428	18,640,753	74,563,010	(35,549,418)	17%	68%	43%

% Inc/(Dec) Expenditures from PY

-32.19%

	FY 2025 Expenditures	FY 2026 Existing Operating Budget (EOB)	YTD Expenditures	Projected FY 2026 EXPENDITURES	Projected Exp Over/(Under) Budget	% YTD Exp Compared to Budget	Projected Expended by FYE	Projected Expended by FYE (excluding Personnel Serv)
AGENCY/PROGRAM								
Administration	29,845,475	31,514,514	5,499,707	21,998,827	(9,515,687)	17%	70%	20%
Recreation	17,898,191	18,878,203	3,903,752	15,615,007	(3,263,196)	21%	83%	51%
Golf	7,051,076	8,198,200	1,651,476	6,605,905	(1,592,295)	20%	81%	57%
Zoo	7,803,567	8,381,079	1,738,267	6,953,067	(1,428,012)	21%	83%	63%
Park Operations	23,242,292	19,968,535	4,466,879	17,867,516	(2,101,019)	22%	89%	76%
Planning & Engineering	24,120,890	23,171,897	1,380,672	5,522,688	(17,649,209)	6%	24%	7%
Total Department	109,961,491	110,112,428	18,640,753	74,563,010	(35,549,418)	17%	68%	43%

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

19,991,045

ATTACHMENT A
Expenditures By Program

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

ADMINISTRATION

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	26,794,264	4,844,015	21,950,249	1,211,004	(25,583,260)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	500	(500)	125	125
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	4,720,250	135,558	4,584,692	33,890	(4,686,360)
InterGovernment Fund Transfer In				-	-
TOTAL MEANS OF FINANCING	31,514,514	4,980,073	26,534,441	1,245,018	(30,269,496)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	7,320,948	3,509,907	3,811,041	877,477	(6,443,471)
42 - Employee Benefits	3,998,706	453,575	3,545,131	113,394	(3,885,312)
43 - Retired Emp Benefits	580,000	20,504	559,496	5,126	(574,874)
44 - Travel & Training	212,000	8,890	203,110	2,223	(209,777)
45 - Dues & Subscriptions	55,000	4,467	50,533	1,117	(53,883)
			-	-	
46 - Operating Supplies	510,000	157,483	352,517	39,371	(470,629)
47 - Materials & Durables	50,000	12,074	37,926	3,019	(46,981)
48 - Capital Outlay	7,512,703	65,921	7,446,782	16,480	(7,496,223)
49 - Direct Costs (COGS)	43,333	9,215	34,118	2,304	(41,029)
50 - Utilites	573,164	107,215	465,949	26,804	(546,360)
			-	-	
51 - Contract Fees & Svcs	4,246,785	1,149,566	3,097,219	287,392	(3,959,393)
			-	-	
52 - Other Expenditures	6,411,875	890	6,410,985	223	(6,411,652)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	31,514,514	5,499,707	26,014,807	1,374,927	(30,139,587)

Authorized Positions

Full-time 88
 Part-time 16
 Seasonal 3

Total: 107

BREC Total Employees: 827

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

GOLF

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	2,357,119	589,280	1,767,839	147,320	(2,209,799)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	450,957	85,240	365,717	21,310	(429,647)
35 - Food & Beverages Sales	375,558	76,112	299,446	19,028	(356,530)
36 - Rental Revenues	1,359,871	306,371	1,053,500	76,593	(1,283,278)
37 - Other Self-Gen Reven	3,654,695	811,481	2,843,214	202,870	(3,451,825)
38 - Other Revenues	-	8,519	(8,519)	2,130	2,130
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,198,200	1,877,003	6,321,197	469,251	(7,728,949)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	3,266,454	705,357	2,561,097	176,339	(3,090,115)
42 - Employee Benefits	1,359,940	310,500	1,049,440	77,625	(1,282,315)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	11,400	1,123	10,277	281	(11,119)
45 - Dues & Subscriptions	5,992	1,507	4,485	377	(5,615)
			-	-	
46 - Operating Supplies	412,214	92,097	320,117	23,024	(389,190)
47 - Materials & Durables	544,875	126,067	418,808	31,517	(513,358)
48 - Capital Outlay	249,760	67,820	181,940	16,955	(232,805)
49 - Direct Costs (COGS)	563,000	166,986	396,014	41,747	(521,253)
50 - Utilites	350,703	58,630	292,073	14,657	(336,046)
51 - Contract Fees & Svcs	1,419,927	121,388	1,298,539	30,347	(1,389,580)
52 - Other Expenditures	13,935	-	13,935	-	(13,935)
InterGovernment Fund Transfer In				-	
TOTAL EXPENDITURES	8,198,200	1,651,476	6,546,724	412,869	(7,785,331)

Authorized Positions

Full-time 41

Part-time 69

Seasonal 1

Total 111

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

RECREATION

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	14,352,543	3,588,136	10,764,407	14,352,543	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	5,000	-	(5,000)
34 - Retail Sales Revenue	316,700	35,747	280,953	142,988	(173,712)
35 - Food & Beverages Sales	25,417	4,170	21,247	16,679	(8,738)
36 - Rental Revenues	1,315,224	398,880	916,344	1,595,521	280,297
			-	-	
37 - Other Self-Gen Reven	2,848,319	238,156	2,610,163	952,623	(1,895,696)
			-	-	
38 - Other Revenues	15,000	8,061	6,939	32,243	17,243
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	18,878,203	4,273,149	14,605,054	17,092,596	(1,785,607)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	9,174,048	1,943,716	7,230,332	7,774,864	(1,399,184)
42 - Employee Benefits	3,190,050	627,088	2,562,962	2,508,353	(681,697)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	57,840	8,441	49,399	33,762	(24,078)
45 - Dues & Subscriptions	19,387	2,612	16,775	10,447	(8,940)
			-	-	
46 - Operating Supplies	918,265	142,373	775,892	569,491	(348,774)
			-	-	
47 - Materials & Durables	426,633	41,976	384,657	167,904	(258,729)
48 - Capital Outlay	570,434	46,045	524,389	184,181	(386,253)
49 - Direct Costs (COGS)	209,500	25,837	183,663	103,349	(106,151)
			-	-	
50 - Utilites	2,084,324	552,491	1,531,833	2,209,965	125,641
			-	-	
51 - Contract Fees & Svcs	2,143,056	483,799	1,659,257	1,935,197	(207,859)
52 - Other Expenditures	84,666	29,374	55,292	117,494	32,828
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	18,878,203	3,903,752	14,974,451	15,615,007	(3,263,196)

Authorized Positions

Full-time 94
 Part-time 199
 Seasonal 24

Total: 317

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

ZOO

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	5,629,254	1,407,314	4,221,941	5,629,254	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	455,550	75,381	380,169	301,524	(154,026)
35 - Food & Beverages Sales	565,584	57,890	507,694	231,559	(334,025)
36 - Rental Revenues	213,705	25,204	188,501	100,817	(112,888)
37 - Other Self-Gen Reven	1,516,986	208,543	1,308,443	834,173	(682,813)
38 - Other Revenues	-	117	(117)	469	469
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,381,079	1,774,449	6,606,630	7,097,795	(1,283,284)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	3,108,342	687,985	2,420,357	2,751,941	(356,401)
42 - Employee Benefits	1,535,889	342,617	1,193,272	1,370,468	(165,421)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	42,305	179	42,126	715	(41,590)
45 - Dues & Subscriptions	37,001	1,402	35,599	5,608	(31,393)
46 - Operating Supplies	577,091	134,280	442,811	537,119	(39,972)
47 - Materials & Durables	196,159	26,182	169,977	104,727	(91,432)
48 - Capital Outlay	685,636	113,200	572,436	452,800	(232,836)
49 - Direct Costs (COGS)	424,669	122,886	301,783	491,544	66,875
50 - Utilites	432,877	132,570	300,307	530,279	97,402
51 - Contract Fees & Svcs	986,935	176,867	810,068	707,466	(279,469)
52 - Other Expenditures	354,175	100	354,075	400	(353,775)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	8,381,079	1,738,267	6,642,812	6,953,067	(1,428,012)

Authorized Positions

Full-time 61
 Part-time 34
 Seasonal 0
Total: 95

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

PARK OPERATION

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	19,968,535	4,844,015	15,124,520	19,376,061	(592,474)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	-	-	-	-	-
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	19,968,535	4,844,015	15,124,520	19,376,061	(592,474)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	7,343,912	1,598,589	5,745,323	6,394,355	(949,557)
42 - Employee Benefits	4,106,500	994,125	3,112,375	3,976,500	(130,000)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	5,000	-	5,000	-	(5,000)
45 - Dues & Subscriptions	1,625	-	1,625	-	(1,625)
	-	-	-	-	-
46 - Operating Supplies	856,750	121,019	735,731	484,078	(372,672)
	-	-	-	-	-
47 - Materials & Durables	1,320,338	437,393	882,945	1,749,573	429,235
48 - Capital Outlay	2,919,702	20,052	2,899,650	80,208	(2,839,494)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	412,793	137,834	274,959	551,335	138,542
51 - Contract Fees & Svcs	2,994,703	1,157,867	1,836,836	4,631,467	1,636,764
52 - Other Expenditures	7,212	-	7,212	-	(7,212)
InterGovernment Fund Transfer In	-	-	-	-	-
	-	-	-	-	-
TOTAL EXPENDITURES	19,968,535	4,466,879	15,501,656	17,867,516	(2,101,019)

Authorized Positions

Full-time 162
 Part-time 2
 Seasonal 2
 Union 11

Total: 177

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

PLANNING & ENGINEERING

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	17,055,897	3,362,824	13,693,073	13,451,297	(3,604,600)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	-	4,995,000	-	(4,995,000)
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues (\$3.3M PYF)	1,121,000	71,439	1,049,561	285,754	(835,246)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	23,171,897	3,434,263	19,737,634	13,737,051	(9,434,846)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	2,805,000	692,036	2,112,964	2,768,144	(36,856)
42 - Employee Benefits	1,377,000	272,511	1,104,489	1,090,044	(286,956)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	2,239	15,261	8,957	(8,543)
45 - Dues & Subscriptions	3,000	-	3,000	-	(3,000)
46 - Operating Supplies	130,000	13,164	116,836	52,658	(77,342)
47 - Materials & Durables	75,000	3,697	71,303	14,788	(60,212)
	-	-	-	-	-
48 - Capital Outlay	17,669,397	338,548	17,330,849	1,354,191	(16,315,206)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	35,000	6,214	28,786	24,857	(10,143)
	-	-	-	-	-
51 - Contract Fees & Svcs	610,000	51,168	558,832	204,674	(405,326)
52 - Other Expenditures	450,000	1,094	448,906	4,375	(445,625)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	23,171,897	1,380,672	21,791,225	5,522,688	(17,649,209)

Authorized Positions

Full-time 19

Part-time

Union 1

Total: 20

ATTACHMENT B
Expenditures By Fund

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

GENERAL FUND

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	54,569,669	19,815,583	34,754,086	79,262,331	24,692,662
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	5,000	-	(5,000)
34 - Retail Sales Revenue	1,223,207	196,368	1,026,839	785,473	(437,734)
35 - Food & Beverages Sales	966,559	138,171	828,388	552,685	(413,874)
36 - Rental Revenues	2,888,800	730,955	2,157,845	2,923,819	35,019
37 - Other Self-Gen Reven	8,020,000	1,257,552	6,762,448	5,030,208	(2,989,792)
38 - Other Revenues	4,224,408	291,067	3,933,341	1,164,267	(3,060,141)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	71,897,643	22,429,696	49,467,947	89,718,783	17,821,140

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	30,213,705	5,679,010	24,534,695	22,716,042	(7,497,663)
42 - Employee Benefits	14,191,085	2,743,383	11,447,702	10,973,531	(3,217,554)
43 - Retired Emp Benefits	580,000	20,504	559,496	82,015	(497,985)
44 - Travel & Training	328,545	18,632	309,913	74,528	(254,017)
45 - Dues & Subscriptions	119,005	9,988	109,017	39,951	(79,054)
46 - Operating Supplies	3,274,320	647,252	2,627,068	2,589,009	(685,311)
47 - Materials & Durables	1,338,005	327,380	1,010,625	1,309,520	(28,485)
48 - Capital Outlay	6,183,514	295,604	5,887,910	1,182,416	(5,001,098)
49 - Direct Costs (COGS)	1,240,502	324,924	915,578	1,299,697	59,195
50 - Utilities	1,603,861	952,076	651,785	3,808,305	2,204,444
51 - Contract Fees & Svcs	7,034,359	2,170,576	4,863,783	8,682,303	1,647,944
52 - Other Expenditures	5,790,742	28,583	5,762,159	114,333	(5,676,409)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	71,897,643	13,217,912	58,679,731	52,871,650	(19,025,993)

Incumbents
 Vacancies To Be Filled
 Authorized T. O
 Attrition Rate

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

ENHANCEMENT OPERATING FUND

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	-	-	-	-	-
InterGovernment Fund Transfer In	14,532,046	-	14,532,046	-	
Carryforward	-				
TOTAL MEANS OF FINANCING	14,532,046	-	14,532,046	-	-

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
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	316,313	883,687	1,265,251	65,251
48 - Capital Outlay	6,300,000	101,783	6,198,217	407,134	(5,892,866)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	2,250,000	36,663	2,213,337	146,651	(2,103,349)
51 - Contract Fees & Svcs	4,757,046	918,911	3,838,135	3,675,645	(1,081,401)
52 - Other Expenditures	25,000	-	25,000	-	(25,000)
InterGovernment Fund Transfer In				-	
TOTAL EXPENDITURES	14,532,046	1,373,670	13,158,376	5,494,681	(9,037,365)

Incumbents
 Vacancies To Be Filled
 Authorized T. O
 Attrition Rate

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

CAPITAL IMPROVEMENT FUND

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	12,211,882	3,362,824	8,849,058	13,451,297	1,239,415
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	2,384,123	2,610,877	9,536,491	4,541,491
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	575,721	76,070	499,651	304,281	(271,440)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	17,782,603	5,823,017	11,959,586	23,292,069	5,509,466

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	2,805,000	667,175	2,137,825	2,668,700	(136,300)
42 - Employee Benefits	1,377,000	257,033	1,119,967	1,028,133	(348,867)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	2,239	15,261	8,956	(8,544)
45 - Dues & Subscriptions	3,000	-	3,000	-	(3,000)
46 - Operating Supplies	130,000	13,164	116,836	52,658	(77,342)
47 - Materials & Durables	75,000	3,697	71,303	14,788	(60,212)
48 - Capital Outlay	12,280,103	322,419	11,957,685	1,289,674	(10,990,429)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	35,000	6,214	28,786	24,857	(10,143)
51 - Contract Fees & Svcs	610,000	51,168	558,832	204,674	(405,326)
52 - Other Expenditures	450,000	1,093	448,907	4,372	(445,628)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	17,782,603	1,324,203	16,458,400	5,296,812	(12,485,791)

Incumbents
 Vacancies To Be Filled
 Authorized T. O
 Attrition Rate

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

ENHANCEMENT CONSTRUCTION FUND

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	545,279	55,499	489,780	221,996	(323,283)
InterGovernment Fund Transfer In	4,844,015	4,500,000	344,015	18,000,000	13,155,985
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	5,389,294	4,555,499	833,795	18,221,996	12,832,702

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
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	5,667	4,838,348	22,667	(4,821,348)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	545,279	-	545,279	-	(545,279)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	5,389,294	5,667	5,383,627	22,667	(5,366,627)

Incumbents
 Vacancies To Be Filled
 Authorized T. O
 Attrition Rate

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

ENHANCEMENT SPECIAL REVENUE FUND

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	19,376,061	3,229,344	16,146,718	12,917,374	(6,458,687)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	510,842	112,939	397,903	451,757	(59,085)
InterGovernment Fund Transfer In	-	-	-	-	-
					-
TOTAL MEANS OF FINANCING	19,886,903	3,342,283	16,544,620	13,369,131	(6,517,772)

EXPENDITURES	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
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 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	19,886,903	1,614,672	18,272,231	6,458,687	(13,428,216)
InterGovernment Fund Transfer In	-	-	-	-	-
					-
TOTAL EXPENDITURES	19,886,903	1,614,672	18,272,231	6,458,687	(13,428,216)

Incumbents
 Vacancies To Be Filled
 Authorized T. O
 Attrition Rate

ATTACHMENT C

Expenditures By Internal Services Fund

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

ALL INTERNAL SERVICES FUNDS

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	FY 2026 Total Actual	Differences
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	309,871	4,298	305,573	17,190	(292,681)
39 - Internal Charges	9,637,796	48,789	9,589,007	195,154	(9,442,642)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	9,947,667	53,086	9,894,581	212,345	(9,735,322)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	FY 2026 Total Actual	Differences
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	260,566	79,899	180,667	319,596	59,030
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	7,500	-	7,500	-	(7,500)
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	341,090	51,562	289,528	206,250	(134,840)
52 - Other Expenditures	9,338,511	1,980,167	7,358,344	7,920,669	(1,417,842)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	9,947,667	2,111,629	7,836,038	8,446,515	(1,501,152)

Incumbents
 Vacancies To Be Filled
 Authorized T. O
 Attrition Rate

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

RISK MANAGEMENT FUND (INTERNAL SERVICE FUND) 610

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	FY 2026 Total Actual	Difference
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	231,731	-	231,731	-	(231,731)
39 - Internal Charges	1,848,019	-	1,848,019	-	(1,848,019)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	2,079,750	-	2,079,750	-	(2,079,750)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	FY 2026 Total Actual	Difference
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	7,500	-	7,500	-	(7,500)
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	284,250	40,328	243,922	161,314	(122,936)
52 - Other Expenditures	1,788,000	829,153	958,847	3,316,612	1,528,612
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	2,079,750	869,482	1,210,268	3,477,926	1,398,176

Incumbents
 Vacancies To Be Filled
 Authorized T. O
 Attrition Rate

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

EMPLOYEE BENEFITS FUND (INTERNAL SERVICE FUND) 609

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	FY 2026 Total Projection	Difference
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	58,140	303	57,837	1,210	(56,930)
39 - Internal Charges	7,759,977	45,373	7,714,604	181,490	(7,578,487)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	7,818,117	45,675	7,772,442	182,701	(7,635,416)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	FY 2026 Total Projection	Difference
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	260,566	79,899	180,667	319,596	59,030
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	56,840	11,234	45,606	44,936	(11,904)
52 - Other Expenditures	7,500,711	1,147,598	6,353,113	4,590,393	(2,910,318)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	7,818,117	1,238,731	6,579,386	4,954,925	(2,863,192)

Incumbents
 Vacancies To Be Filled
 Authorized T. O
 Attrition Rate

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

UNEMPLOYMENT INSURANCE FUND (INTERNAL SERVICE FUND) 613

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	FY 2026 Total Projection	Difference
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	20,000	3,995	16,005	15,980	(4,020)
39 - Internal Charges	29,800	3,416	26,384	13,664	(16,136)
InterGovernment Fund Transfer In					
TOTAL MEANS OF FINANCING	49,800	7,411	42,389	29,644	(20,156)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	FY 2026 Total Projection	Difference
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 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	49,800	3,416	46,384	13,664	(36,136)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	49,800	3,416	46,384	13,664	(36,136)

Incumbents
 Vacancies To Be Filled
 Authorized T. O
 Attrition Rate