

City of Bellefontaine Neighbors

BUDGET

~

July 1, 2025 - June 30, 2026 (FY 2025/2026)

Rognan & Associates

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

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CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

1	2	3	4	5	6	7
OB	FY	FY	FY	FY	FY	FY
ACCOUNT	JULY 1, 2021 -	JULY 1, 2022 -	JULY 1, 2023 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -
#	JUNE 30, 2022	JUNE 30, 2023	JUNE 30, 2024	JUNE 30, 2025	JUNE 30, 2025/6	JUNE 30, 2026
	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET
GENERAL FUND REVENUES - PAGE 1						
SALES TAX AND OTHER CITY TAXES - REVENUE:						
Sales Tax - "B" Pool						
4002	\$1,293,605	\$1,828,581	\$3,324,858	\$1,887,840	\$1,535,000	\$1,535,000
County Public Safety Prop						
4002.1	705,579	699,175	679,202	0	638,494	635,000
Motor Vehicle Fee Income (State)						
4003	147,754	167,474	101,947	54,565	170,000	170,000
Motor Fuel Gas Tax (State)						
4004	288,920	371,283	132,062	2	280,000	300,000
Cigarette Tax						
4005	17,015	17,299	20,754	1,436	20,000	20,000
Real Estate & Personal Property Tax						
4006/06.1	193,308	(293,903)	851,313	56,040	200,000	250,000
Railroad Tax						
4008	67,006	68,569	83,834	0	67,000	67,000
Roads & Bridges Tax						
4008.2	77,690	72,893	62,007	0	77,000	77,000
USE TAX - NEW						
	0	0	48,438	5,808	0	72,000
TOTAL Sales tax and other City taxes - Revenue	\$2,790,877	\$2,931,371	\$5,304,415	\$1,985,492	\$2,987,494	\$3,128,000
GROSS RECEIPTS UTILITY TAX REVENUES:						
Electric						
4012	\$559,199	\$605,967	\$594,468	\$122	\$559,000	\$560,000
Gas						
4013	111,514	367,283	274,233	75,702	280,000	280,000
Telephone						
4011	92,498	158,087	52,361	67,518	105,000	105,000
Water						
4014	167,230	140,519	71,762	0	145,000	145,000
Cable Television Fees						
4009	93,056	90,100	88,937	0	93,000	93,000
Gross Receipts utility taxes - other						
	46	0	188	49,649	0	0
TOTAL Gross Receipts Utility Tax Revenues	\$1,023,543	\$1,361,956	\$1,081,947	\$192,991	\$1,182,000	\$1,183,000
LICENSES:						
Merchant's Licenses						
4021	\$36,299	\$29,299	\$10,566	\$10,740	\$30,000	\$30,000
Occupational Licenses						
4022	4,175	3,715	1,115	1,476	4,000	4,000
Liquor Licenses						
4023	800	800	1,723	1,734	1,000	1,000
Animal Licenses (Dog tags)						
4026	14	40	72	(150)	0	0
TOTAL Licenses	\$41,288	\$33,854	\$13,476	\$13,800	\$35,000	\$35,000

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

	1	2	3	4	5	6	7
	QB	FY	FY	FY		FY	FY
	ACCOUNT	JULY 1, 2021 -	JULY 1, 2022 -	JULY 1, 2023 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -
	#	JUNE 30, 2022	JUNE 30, 2023	JUNE 30, 2024	JUNE 30, 2025	JUNE 30, 2025	JUNE 30, 2026
		ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET
PERMITS & INSPECTIONS - REVENUES: - PAGE 2							
Construction Permits	4051	\$4,965	\$21,090	(\$11,300)	\$15,576	\$4,000	\$4,000
Occupancy Permits	4052	7,095	10,045	13,111	42	4,000	7,000
Building - Special Assessments	4054	17,181	16,445	21,003	944	20,000	20,000
Concrete Permits	4055	940	550	420	0	900	900
Heating/A/C Permits	4056	5,825	4,785	300	0	5,000	5,000
Siding/Roofing Permits	4057	2,930	2,225	915	0	2,500	2,500
Inspections	4058	25,600	23,145	7,580	0	21,000	21,000
Residential rental registration fees	4059	0	17,425	273,466	248,490	0	0
Vacant House Registration Fees		0	0	0	0	0	8,000
Abatements		0	0	0	0	0	10,000
TOTAL Permits & Inspection Revenues		\$64,536	\$95,710	\$305,495	\$285,052	\$57,400	\$78,400
COURT REVENUE:							
Fines	4041	\$42,463	\$13,538	\$10,761	\$6,566	\$40,000	\$40,000
Court Costs - Education	4042.1	304	65	31	0	200	200
Court Costs - Defense	4042.2	304	65	31	0	200	200
Court Costs - Other	4042	5,355	982	312	0	5,000	5,000
Other	4043	7,899	6,088	13,482	0	5,000	5,000
Police costs reimbursements		0	0	0	0	4,000	4,000
Bond Forfeiture		366	0	0	0	0	0
Federal seizure funds		0	0	(2,890)	0	0	0
Live Scan	4047	14	4	1	0	0	0
Jail Fees collected	4048	362	107	0	0	0	0
Court Fines and Fees - other	4048.1	20	46	0	6,936	0	0
TOTAL Court Revenue		\$57,077	\$20,895	\$21,728	\$13,502	\$54,400	\$54,400

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

	1	2	3	4	5	6	7
	QB	FY	FY	FY	FY	FY	FY
	ACCOUNT	JULY 1, 2021 -	JULY 1, 2022 -	JULY 1, 2023 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	JUNE 30, 2023/5	JUNE 30, 2026
						BUDGET	BUDGET
RECREATION CENTER - REVENUES - PAGE 3							
Weight room	4063	\$2,138	\$2,056	(\$50)	\$106	\$2,197	\$0
Gym Lessons	4064	3,521	2,021	5,500	0	3,222	15,000
Swimming	4066	12,533	10,197	3,594	0	12,000	12,000
Swim Lessons	4067	7,002	6,687	4,492	0	7,651	7,651
Room rent	4069	5,733	3,618	(495)	(24,562)	7,079	7,079
Park	4070	6,196	7,310	26,130	21,912	6,917	6,917
Swim Team	4071	10,797	12,095	14,420	3,955	11,892	11,892
Golf	4074.1	296	69	0	0	245	0
Snack bar - other	4074	6,904	5,935	3,572	0	8,122	8,122
Gym User Fees	4075	373	150	75	0	215	0
ID Cards	4077	10,882	5,929	3,231	0	12,712	12,712
Special events	4078	1,411	262	1,689	18	100	100
Silver sneakers			0	0	0	0	3,000
Tivity health	4079.2	2,669	1,188	2,546	0	0	3,000
Memberships	4072		13,965	23,623	0	528	15,000
AAV Incentives	4079.3	1,466	890	0	0	0	0
Miscellaneous	4080		363	0	0	216	216
Water pay as you go	4062	9,628	6,665	2,002	0	2,858	7,000
Other - other	4079	5,794	47,706	16,288	79	0	0
TOTAL Recreation Center Revenue		\$87,343	\$127,106	\$106,617	\$1,508	\$75,954	\$109,689

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	QB	FY	FY	FY		FY	FY
	ACCOUNT	JULY 1, 2021 -	JULY 1, 2022 -	JULY 1, 2023 -	JULY 1, 2024 -	JULY 1, 2022 -	JULY 1, 2025 -
	#	JUNE 30, 2022	JUNE 30, 2023	JUNE 30, 2024	JUNE 30, 2025	JUNE 30, 2023/5	JUNE 30, 2026
		ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET
OTHER REVENUES: - PAGE 4							
Election Fees	4091	\$10	\$20	\$0	\$0	\$50	\$50
Interest	4095	4,529	1,208	81,574	66,481	5,000	70,400
Miscellaneous	4097	14,721	23,048	836,952	147,340	0	0
Sale of Fixed Assets		0	0	2,175	0	0	0
Grant Revenue - Parks	4098	0	2,264	450,473	0	0	0
National Opioid Settlement	4104	0	0	3,307	0	0	2,100
American Rescue Plan Act Funds	4097.2	1,048,982	231,887	0	0	0	0
TOTAL Other Revenues		\$1,068,242	\$258,427	\$1,374,481	\$213,821	\$5,050	\$72,550
TOTAL REVENUES		\$5,132,906	\$4,829,319	\$8,208,159	\$2,686,167	\$4,397,298	\$4,658,039
LESS: American Rescue Plan Act Funds		(\$1,048,982)	(\$231,887)	\$0	\$0	\$0	\$0
TOTAL REVENUES, net of American Rescue Plan Act Funds		\$4,083,924	\$4,597,432	\$8,208,159	\$2,686,167	\$4,397,298	\$4,658,039

CITY OF BELLEFONTAINE NEIGHBORS

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1	2	3	4	5	6	7
QB	FY	FY	FY		FY	FY
ACCOUNT	JULY 1, 2021 -	JULY 1, 2022 -	JULY 1, 2023 -	JULY 1, 2024 -	JULY 1, 2022 -	JULY 1, 2025 -
#	JUNE 30, 2022	JUNE 30, 2023	JUNE 30, 2024	JUNE 30, 2025	JUNE 30, 2023/5	JUNE 30, 2026
	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET
GENERAL FUND EXPENSES - PAGE 5						
ADMINISTRATION						
5002	Salary	\$0	\$172,397	\$237,751	\$259,210	\$230,509
	City Elected officials	0	0	0	56,000	56,000
	City Appointed officials	0	0	0	24,300	36,500
5003	FICA expense	0	13,188	8,140	11,288	24,710
5004	Medical Insurance	480,958	48,140	12,814	0	380,000
	Medical Insurance withheld	0	0	0	477,251	0
5004.5	Medical reimbursement	4,341	1,745		(75,366)	(75,366)
5005	Pension - Lagers	50,256	51,522	82	6,900	6,900
5006	Pension - City Plan	14,750	6,650	1,475	2,376	1,187
5007	Unemployment Insurance	0	5,273	0	19,200	19,200
	FSA administration expense	3,402	2,652	0	0	50,000
5010	Audit Fee	1,200	1,870		1,800	1,800
5010.1	Accounting - treasurer	0	33,000	32,275	7,176	19,500
5011	Dues & Professional associations (Memberships)	9,118	9,794	11,663	48,799	36,000
5012	Seminars, meetings and conventions	5,835	1,993	5,202	8,731	10,300
5013	Election Fees	4,317	13,535	4,471	1,562	7,000
5014	Administration Training	765	1,921	1,562	4,500	4,500
5016	Tuition reimbursement	1,000	1,000	1,562	2,380	1,000
5017	IT Rejis Fees	120,883	65,400	35,159	38,171	1,000
5018	Temporary assistance	16,866	23,248	266	57,001	42,000
5021	Utilities - Electric	58,361	51,128	147,239	27,898	0
5022	Utilities - Gas	26,122	27,843	24,274	106,469	61,300
5023	Utilities - Water	13,338	11,928	16,709	6,757	26,500
5024	Utilities - Sewer	14,921	12,811	25,617	10,000	10,000
5025	Utilities - Telephone	14,259	23,630	23,148	(16,918)	14,520
5026	Utilities - Cable expense	3,938	4,531	3,536	12,103	12,827
5031	Equipment maintenance repair	13,263	34,849	45,612	34,628	21,500
5030			86,868		(965)	28,698
5041.4	Insurance MOPERM P&C - city hall/admin	(759)	25,204		5,880	4,400
5042	Public notices	1,095	1,616	7,663	104,242	0
5043	Legal Fees	127,028	112,376	166,744	1,428	53,864
5043.6	Legal Fees - Other - Prosecuting Attorney		5,000	1,500	1,500	1,500
5044	Office Expense	31,436	195,214	19,300	204,487	90,000
5045	Cleaning & maintenance supplies	8,007	4,183	845	4,470	10,200
5046	Commissions	2,760	680		18,000	18,000
5047	Postage	3,334	1,600	870	12,900	7,500
5049	Pre-Employment Testing		300		2,700	2,700
5051	Admin - other - payroll expense	17,265	116,885	2,449	3,542	4,400
5052	Ordinance book updates	0	4,520	15,608	352	0
5053.4	Newspaper expense - Juneteenth Celebration	4,106	1,174	5,121	33,482	5,300
5053.5	Loomis (armored car service)	0	0	366	2,868	12,800
5053	Newspaper Fund - other	0	3,645		0	0

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

	1	2		3		4		5		6		7	
		FY		FY		FY		FY		FY		FY	
		JULY 1, 2021 -	JULY 1, 2022 -	JULY 1, 2023 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2026 -	JULY 1, 2027 -	JULY 1, 2028 -	JULY 1, 2029 -	JULY 1, 2030 -	JULY 1, 2031 -	JULY 1, 2032 -
	ACCOUNT	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D
	#												
Credit card expenses - late fees and interest	5053.1	2,605	1,932	57,403	8,099	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Bank Fees Charges	5053.3	1,945	1,635	6,718	4,651	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Loomis (Armed Car Service)	5053.5	0	0	472	4,243	0	0	0	0	0	0	0	0
Expenses - Mayor	5054.1	319	1,651	12,350	0	0	0	0	0	0	0	0	0
Expenses - Mayor Special Events	5054.12	0	(1,275)	5,041	0	0	0	0	0	0	0	0	0
Advertising	5054.2	227	5,050	11,529	11,530	0	0	0	0	0	0	0	0
Public Relations	5054.4	766	0	300	0	0	0	0	0	0	0	0	0
Black History	5054.5	3,429	50	0	0	0	0	0	0	0	0	0	0
Kwanza Celebration		0	54	0	65	0	0	0	0	0	0	0	0
Miscellaneous expense - other	5054	5,320	30,418	0	38,561	0	0	0	0	0	0	0	0
Mobile phones - administration	5055.1	490	505	185	2,928	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422
Mobile phones - other	5055	633	(369)	0	0	0	0	0	0	0	0	0	0
Web page maintenance	5056	1,690	1,580	1,300	1,560	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
Reconciliation discrepancies		0	0	0	0	0	0	0	0	0	0	0	0
Administration - other	5050	0	171,359	0	82,488	0	0	0	0	0	0	0	0
Newsletter		0	0	0	0	0	0	0	0	0	0	0	0
Capital expense	5070	1,375	70,081	0	166,708	0	0	0	0	0	0	0	0
Computer	XXXX												
Lease equipment maintenance contract	XXXX												
TOTAL ADMINISTRATION		\$1,050,954	\$1,481,664	\$986,998	\$1,164,237	\$1,295,567	\$1,322,763	\$1,322,763	\$1,322,763	\$1,322,763	\$1,322,763	\$1,322,763	\$1,322,763

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	QB	FY	FY	FY	FY	FY	FY
	ACCOUNT	JULY 1, 2021 - JUNE 30, 2022 ACTUAL Y-T-D	JULY 1, 2022 - JUNE 30, 2023 ACTUAL Y-T-D	JULY 1, 2023 - JUNE 30, 2024 ACTUAL Y-T-D	JULY 1, 2024 - JUNE 30, 2025 ANNUALIZED	JULY 1, 2022 - JUNE 30, 2023/5 BUDGET	JULY 1, 2025 - JUNE 30, 2026 BUDGET
	#						
COURT DEPARTMENT - PAGE 7							
Salaries	5402	\$0	\$84,883	\$45,345	\$64,584	\$79,271	\$71,100
FICA-Medicare (Payroll taxes)	5403	0	4,964	2,042	4,941	6,064	5,439
Pension - Lagers	5405	322	30	16	0	189	405
Judge			0			12,000	12,000
Prosecutors Fee			0	0	0	0	0
Insurance MIRMA	5404		644	1,932	48,097	0	0
Dues & Professional associations			0	0	0	300	300
Seminars, meetings, and conventions			0	0	0	3,240	3,240
Office supplies	5414		1,165	450	1,398	500	500
LOOMIS - security			0		0	0	3,900
Credit card fees			0		0	600	0
IT REJIS			0		0	12,015	10,000
Court Equipment maintenance	5411		54		284		0
Computer for E-Court							600
TOTAL COURT DEPARTMENT		\$322	\$71,740	\$49,785	\$119,284	\$114,179	\$107,484

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		FY	FY	FY		FY	FY
	QB	JULY 1, 2021 -	JULY 1, 2022 -	JULY 1, 2023 -	JULY 1, 2024 -	JULY 1, 2022 -	JULY 1, 2025 -
	ACCOUNT	JUNE 30, 2022	JUNE 30, 2023	JUNE 30, 2024	JUNE 30, 2025	JUNE 30, 2023/6	JUNE 30, 2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET
PUBLIC WORKS (STREET) DEPARTMENT - PAGE 8							
Salaries	5101	\$245,417	\$298,374	\$439,507	\$364,439	\$325,006	\$417,302
	5302		\$0		\$0		
	5621						
Salaries - OT							
FICA-Medicare (Payroll taxes)	5103	18,774	22,826	13,938	27,880	5,000	0
	5303					25,245	31,924
	5622						
Pension - Lagers	5105.5/						
	5301	1,798	126	72	0	1,650	2,379
Equipment maintenance	5311		0		0		
	5623	26,163	15,798	41,360	29,286	40,000	40,000
Road salt	5312						
	5626	20,004	18,276	14,504	18,930	20,000	23,000
Street lights	5313						
Insurance MIRMA	5041.3/	202,005	230,796	90,485	0	185,575	200,000
	5304	1,588	43,798	44,603	0	51,697	27,000
Uniforms	5316						
Miscellaneous		1,424	1,443	106	480	2,800	2,000
Fuel	5027	270	5,680	3,500	6,816	0	0
Mobile Phone		1,188	82,597	45,058	54,931	40,000	40,000
		325	0	176	0	0	0
Capital expense - equipment replacement	5330/5620	23,222	27,400	95,894	657,032	0	8,000
Street - other	5310	0	339	376	24,790	0	0
Dues & Professional associations		0	0		0	300	500
Seminars, meetings and conventions	5322	0	222		48	1,500	500
Mosquito control	5057	0	1,075	1,274	0	2,500	2,500
Asphalt/Concrete/Tar	5625		5,908	5,967	5,327	5,000	10,000
Tree Removal	XXXX				18,503	15,000	20,000
Signage	XXXX				0	0	3,000
Truck Purchase					0		0
Software	XXXX				0		0
Cell Phones	5055.4		203		211	1,200	3,300
					0		1,200
TOTAL PUBLIC WORKS (STREET) DEPARTMENT		\$542,178	\$754,861	\$796,820	\$1,208,673	\$722,473	\$832,604

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	ACCOUNT	JUNE 30, 2022	JUNE 30, 2023	JUNE 30, 2024	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET
PARKS & RECREATION CENTER - PAGE 9							
Salaries	5502	\$0	\$186,629	\$396,371	\$290,883	\$209,325	\$229,140
Salaries - OT		0	0	0	0	8,000	0
Recreation Center - part-time							
FICA-Medicare (Payroll taxes)	5503	0	166,412	118,866	143,385	160,377	271,515
Pension - Lagers	5505	1,508	27,008	18,370	33,222	28,894	38,300
Equipment maintenance	5511	26,308	1,646	73	0	1,192	1,306
Insurance MIRMA	5504.2	0	26,628	11,371	1,618	38,000	28,000
	5504		3,414	31,079	92,722	53,587	53,587
Office expenses	5513	9,541	5,592	9,526	0	17,945	10,000
Snack bar	5514	3,880	3,888	2,833	4,229	4,500	5,500
Cleaning	5515	3,087	1,065	1,638	2,712	5,800	5,800
Special events	5516	747	1,400	63	1,680	2,000	4,000
Swim Team	5520	0	4,472	3,490	5,366	1,500	1,500
Instructors	5522	1,434	527	1,056	0	0	0
RC miscellaneous	5523	4,717	773	298	4,124	0	0
Telephone		404	0	0	0	0	0
Dues & Memberships			0	0	0	335	2,085
Seminars & Meetings			0	0	0	1,095	0
Spectrum TV			0	0	0	0	0
Uniforms	5519		1,185		0	1,100	0
First Aid supplies			0		0	150	0
RC - Other - Loomis Security		3,770	0		0	0	0
Mobile phones		672	390	128	0	830	4,100
Commissions - Park Board	5055.3						
Capital expense	5530	173,017	153,720	56,863	66,526	0	0
Image & Beautification	5054.9	495	0				
Aquatics	5518		22,009	18,908	15,696	25,830	30,675
Advertising/Newsletter	5521			4,172	5,150	9,450	12,965
Building Maintenance	5032		18,071		0	32,763	31,045
Municipal Park Grant Match - 5% - should be 15%			0		0	15,000	0
Fuel	XXXX	0	0		0	36,000	40,000
TOTAL RECREATION CENTER		\$229,580	\$624,970	\$674,049	\$668,367	\$653,623	\$770,348

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

	1	2	3	4	5	6	7
	QB	FY	FY	FY	FY	FY	FY
	ACCOUNT	JULY 1, 2021 - JUNE 30, 2022 ACTUAL Y-T-D	JULY 1, 2022 - JUNE 30, 2023 ACTUAL Y-T-D	JULY 1, 2023 - JUNE 30, 2024 ACTUAL Y-T-D	JULY 1, 2024 - JUNE 30, 2025 ANNUALIZED	JULY 1, 2022 - JUNE 30, 2023/5 BUDGET	JULY 1, 2025 - JUNE 30, 2026 BUDGET
POLICE DEPARTMENT - PAGE 10							
Salaries	5201	\$0	\$902,394	\$838,650	864,945	\$936,458	\$1,032,739
Wages and benefits - PROP P		0	689,175		638,494	638,494	638,494
Salaries - Overtime		0	0		0	15,000	0
Reimbursement	5202.2	(14,066)	(4,327)		0	0	0
FICA-Medicare (Payroll taxes)	5203	0	122,520	57,885	115,013	121,631	127,849
Pension - Lagers	5205.1	96,574	32,838	11,905	0	291,133	244,382
Dues & Memberships	5211	340	525	985	5,700	895	805
Investigative/evidence	5212.1	1,380	971	1,728	3,535	4,900	4,400
Conferences	5213	450	1,120	222	44	2,400	2,000
Equipment	5214	19,602	14,349	7,392	3,541	0	17,885
Fuel		0	0		0	40,000	40,000
Detention	5217	0	0		0	500	500
RMS and Communications	5218	90,389	85,575	41,782	137,231	85,575	91,943
Office supplies	5221	2,084	976	2,005	527	4,000	5,500
Uniforms and equipment	5222	2,494	16,476	3,037	7,745	19,400	13,750
Training & Orientation - new hire expenses	5223	5,254	17,230	14,312	16,732	11,825	11,550
Community services - outreach and recruiting	5224	250	(402)		0	0	7,000
Emergency Services	5226	0	0	380	1,272	0	0
Insurance MIRMA	5041.1/ 5204.1	15,418	237,538	138,598	0	167,978	191,112
IT - Rells - Police	5220						
Mobile phones	5219	0	30,625	34,875	0	37,162	42,000
Contracts and warranties	5055.2	3,083	1,751	673	3,659	4,846	4,846
Major case squad	5227	5,662	4,445	39,780	18,781	6,237	4,595
Promotions assessment center	5228	1,370	400		0	4,550	550
Law enforcement certification center	5229	790	0		0	500	500
Law Enforcement Recognition	5230	6,667	2,000	2,000	0	2,000	2,000
Vehicle maintenance & repairs	5231	1,052	1,092		0	1,400	1,750
Equipment Purchases - Capital	5250	0	0		0	0	0
Capital - Vehicle Maintenance	5611	176,948	22,208	151,713	20,636	0	0
			(13,652)	14,722	58,426	23,525	22,345
TOTAL POLICE DEPARTMENT		\$415,721	\$2,175,827	\$1,362,654	\$1,896,290	\$2,420,409	\$2,508,494
GENERAL FUND - EXPENSE TOTALS - ALL DEPARTMENTS		\$2,238,755	\$5,089,061	\$3,870,306	\$5,056,851	\$5,206,252	\$5,541,695
GENERAL FUND - REVENUES OVER (EXPENSES), before Transfers		\$1,845,169	(\$491,629)	\$4,337,853	(\$2,370,684)	(\$808,954)	(\$882,656)
TRANSFER INTO GENERAL FROM CAPITAL IMPROVEMENTS FUND		\$459,245	\$861,856	\$425,079	\$902,000	\$900,000	\$914,000
GENERAL FUND - REVENUES OVER (EXPENSES), after Transfer		\$2,304,414	\$370,227	\$4,762,932	(\$1,468,684)	\$91,046	\$31,344
USE OF CITY GENERAL FUND RESERVE - TO BALANCE BUDGET		382,898	0	0	1,468,584	0	0
TOTAL USES OF CITY GENERAL FUND RESERVES		\$382,898	\$0	\$0	\$1,468,584	\$0	\$0
GENERAL FUND - REVENUES OVER (EXPENSES), after uses		\$2,687,312	\$370,227	\$4,762,932	\$0	\$91,046	\$31,344

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

	1	2	3	4	5	6	7
		FY	FY	FY	FY	FY	FY
	QB	JULY 1, 2024 -	JULY 1, 2023 -	JULY 1, 2023 -	JULY 1, 2024 -	JULY 1, 2022 -	JULY 1, 2025 -
	ACCOUNT	JUNE 30, 2022	JUNE 30, 2023	JUNE 30, 2024	JUNE 30, 2025	JUNE 30, 2023/5	JUNE 30, 2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET
CAPITAL IMPROVEMENT REVENUES - PAGE 11							
Capital improvement tax revenue		\$457,347	\$859,856	\$425,079	\$900,000	\$898,000	\$912,000
Interest		1,898	2,000	0	2,000	2,000	2,000
Grants		0			0	0	0
TOTAL REVENUES		\$459,245	\$861,856	\$425,079	\$902,000	\$900,000	\$914,000
TRANSFER TO GENERAL FUND							
		(\$459,245)	(\$861,856)	(\$425,079)	(\$902,000)	(\$900,000)	(\$914,000)
EXCESS REVENUES over (EXPENSES)		\$0	\$0	\$0	\$0	\$0	\$0

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

1	2	3	4	5	6	7
QB	FY	FY	FY	FY	FY	FY
ACCOUNT	JULY 1, 2021 -	JULY 1, 2022 -	JULY 1, 2023 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -
#	JUNE 30, 2022	JUNE 30, 2023	JUNE 30, 2024	JUNE 30, 2025	JUNE 30, 2023/5	JUNE 30, 2026
	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET
SEWER LATERAL REVENUES - PAGE 12						
Sewer lateral tax revenue	\$14,003	\$120,000		\$120,000	\$120,000	\$120,000
Interest	483	3,129		3,129	400	400
TOTAL REVENUES	\$14,486	\$123,129	\$0	\$123,129	\$120,400	\$120,400
SEWER LATERAL EXPENSES						
Sewer repairs	\$42,680	\$75,000		\$75,000	\$75,000	\$75,000
Administrative costs	0	0	0	0	0	0
TOTAL EXPENSES	\$42,680	\$75,000	\$0	\$75,000	\$75,000	\$75,000
REVENUES OVER (EXPENSES)	(\$28,194)	\$48,129	\$0	\$48,129	\$45,400	\$45,400

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

	1	2	3	4	5	6	7
	QB	FY	FY	FY		FY	FY
	ACCOUNT	JULY 1, 2021 - JUNE 30, 2022	JULY 1, 2022 - JUNE 30, 2023	JULY 1, 2023 - JUNE 30, 2024	JULY 1, 2024 - JUNE 30, 2025	JULY 1, 2022 - JUNE 30, 2023/5	JULY 1, 2025 - JUNE 30, 2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET
DEBT SERVICE REVENUES - PAGE 13							
Debt service tax revenue		\$503,692	\$1,054,737		\$1,054,737	\$1,054,737	\$1,100,000
Interest		242	33		33	200	200
TOTAL REVENUES		\$503,934	\$1,054,770	\$0	\$1,054,770	\$1,054,937	\$1,100,200
DEBT SERVICE EXPENSES							
Principal & interest expenses		\$170,463	\$957,475		\$957,475	\$957,475	\$963,425
Administrative costs		50	50		50	500	500
TOTAL EXPENSES		\$170,513	\$957,525	\$0	\$957,525	\$957,975	\$963,925
REVENUES OVER (EXPENSES)		\$333,421	\$97,245	\$0	\$97,245	\$96,962	\$136,275

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

1	2	3	4	5	6	7
QB	FY	FY	FY		FY	FY
ACCOUNT	JULY 1, 2021 -	JULY 1, 2022 -	JULY 1, 2023 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -
#	JUNE 30, 2022	JUNE 30, 2023	JUNE 30, 2024	JUNE 30, 2025	JUNE 30, 2025/5	JUNE 30, 2026
	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET
STREET BONDS - CAPITAL PROJECTS - REVENUE - PAGE 14						
Interest			\$0	\$0	\$5,000	\$5,000
TOTAL REVENUES		\$0	\$0	\$0	\$5,000	\$5,000
STREET BOND - CAPITAL PROJECTS - EXPENSES						
Street bumps and street speed controls			\$0	\$0	\$225,000	\$225,000
Streets - roads - improve and repair		0	0	0	707,552	782,327
TOTAL EXPENSES		\$0	\$0	\$0	\$937,552	\$1,012,327
REVENUES OVER (EXPENSES), before use of City reserves		\$0	\$0	\$0	(\$932,552)	(\$1,007,327)
USE OF CITY STREET BONDS RESERVE - CAPITAL PROJECTS		\$0	\$0	\$0	\$932,552	\$1,007,327
REVENUES OVER (EXPENSES), after use of City reserves		\$0	\$0	\$0	\$0	\$0

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

SALARIES & WAGES:	# of Employees	PROPOSED SALARY	FICA	LAGERS	TOTAL	PRIOR FY 2024/2025	DIFFERENCE \$
Administration:							
Finance Director	1	\$50,000	\$3,825	\$285	\$54,110		
City Clerk	1	46,800	3,580	267	50,647		
Deputy City Clerk - NEW	1	50,000	3,825	265	54,110		
Assistant Finance Clerk	1	31,500	2,410	180	34,089		
Receptionist	1	29,999	2,295	171	32,465		
Assistant to Prosecutor	1	16,800	1,285		18,085		
Cleaning	1	5,410	414		5,824		
	7	\$230,509	\$17,634	\$1,187	\$249,330		
Elected Officials:							
MAYOR	1	\$20,000	\$1,530		\$21,530		
BOA	8	36,000	2,754		38,754		
	9	\$56,000	\$4,284	\$0	\$60,284	\$56,000	0
City Appointed Positions:							
Planning & Zoning	1	\$8,400	\$643		\$9,043		
City Engineer	1	10,200	780		10,980		
City Collector	1	5,700	436		6,136		
Prosecuting Attorney	1	10,200	780		10,980		
Board of Adjustment per meeting \$20/\$15	3	2,000	153		2,153		
	7	\$36,500	\$2,792	\$0	\$39,292	\$0	
	23	\$323,009	\$24,710	\$1,187	\$348,906	\$147,554	\$175,455

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

SALARIES & WAGES:	# of Employees	PROPOSED SALARY	FICA	LAGERS	TOTAL	PRIOR FY 2024/2025	DIFFERENCE \$
Courts:							
Court Clerk	1	\$46,800	\$3,580	\$267	\$50,647		
Court Clerk Administrator - NEW	1	22,500	1,721	128	24,350		
Bailiff	1	1,800	138	10	1,948		
	2	\$71,100	\$5,439	\$405	\$76,944	\$64,584	\$6,516

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

SALARIES & WAGES:	# of Employees	PROPOSED SALARY	FICA	LAGERS	TOTAL	PRIOR FY 2024/2025	DIFFERENCE \$
Public Works:							
Director of Public Works	1	\$62,738	\$4,799	\$358	\$67,895		
Building Inspector/code enforcer	1	56,375	4,313	321	61,009		
Assistant Director of Public Works	1	51,756	3,959	296	56,011		
Mechanic	1	47,244	3,614	269	51,127		
Laborer II - Vacant	1	0	0	0	0		
Laborer I - Vacant	1	41,000	3,137	234	44,370		
Laborer I	1	38,674	2,959	220	41,854		
Laborer I - Vacant	1	38,875	2,974	222	42,071		
Administrative Assistant - Building	1	35,327	2,703	201	38,231		
Building Inspector/code enforcer - Part-time	1	27,157	2,078	155	29,390		
Administrative Assistant - Public Works - Part-Time	1	18,154	1,389	103	19,646		
Facility Maintenance	1	0	0	0	0		
	12	\$417,302	\$31,924	\$2,379	\$451,604	\$384,439	\$87,164

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

SALARIES & WAGES:							
	# of Employees	PROPOSED SALARY	FICA	LAGERS	TOTAL	PRIOR FY 2024/2025	DIFFERENCE \$
Parks & Recreation Center - Full-time:							
Director of Parks & Recreation	1	\$58,020	\$4,439	\$331	\$62,789		
Acquatic Supervisor	1	44,067	3,371	251	47,689		
Recreation Supervisor	1	43,297	3,312	247	46,856		
Park Maintenance	1	42,293	3,235	241	45,769		
Park Maintenance	1	41,464	3,172	236	44,872		
Recreation Specialist	1	0	0	0	0		
	6	\$229,140	\$17,529	\$1,306	\$247,976	\$290,883	(\$61,743)
Parks & Recreation Center - Part-time:							
Instructor	1						
P/T Employees	18						
P/T Employees	2						
P/T Employees	1						
P/T Employees	1						
P/T Employees	1						
	24	\$271,515	\$20,771	\$0	\$292,286	\$143,385	\$128,130
TOTAL PARKS & RECREATION Full time + Part-time							
	30	\$500,655	\$38,300	\$1,306	\$540,261	\$434,268	\$66,387

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

SALARIES & WAGES:		# of Employees	PROPOSED SALARY	FICA	LAGERS	TOTAL	PRIOR FY 2024/2025	DIFFERENCE \$
POLICE:								
Police Chief	1	\$95,385	\$7,297	\$14,975		\$117,657		
Police Major	1	88,121	6,741	13,835		108,697		
Police Major	1	0	0	0		0		
Police Lieutenant	1	81,410	6,228	12,781		100,419		
Police Lieutenant	1	76,715	5,869	12,044		94,627		
Police Lieutenant	1	76,715	5,869	12,044		94,627		
Police Lieutenant	1	76,715	5,869	12,044		94,627		
Police Sergeant	1	69,483	5,315	10,909		85,707		
Police Sergeant	1	69,483	5,315	10,909		85,707		
Police Sergeant	1	69,483	5,315	10,909		85,707		
Police Sergeant	1	68,120	5,211	10,895		84,026		
Police Patrolman	1	61,699	4,720	9,687		76,105		
Police Patrolman	1	60,489	4,627	9,497		74,613		
Police Patrolman	1	61,699	4,720	9,687		76,105		
Police Patrolman	1	61,699	4,720	9,687		76,105		
Police Patrolman	1	61,699	4,720	9,687		76,105		
Police Patrolman	1	61,699	4,720	9,687		76,105		
Police Patrolman	1	61,699	4,720	9,687		76,105		
Police Patrolman	1	61,699	4,720	9,687		76,105		
Police Patrolman	1	61,699	4,720	9,687		76,105		
Police Patrolman	1	57,000	4,361	8,949		70,310		
Police Patrolman	1	57,000	4,361	8,949		70,310		
Police Patrolman	1	57,000	4,361	8,949		70,310		
Police Patrolman	1	57,000	4,361	8,949		70,310		
Police Records clerk - part-time	1	27,375	2,094			29,469		
Police Evidence	1	47,652	3,645	238		51,535		
Police Chief AA	1	42,500	3,251	212		45,963		
	27	\$1,671,233	\$127,849	\$244,382		\$2,043,463	\$1,503,439	\$167,794

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2025 - JUNE 30, 2026

	# of Employees	PROPOSED SALARY	FICA	LAGERS	TOTAL	PRIOR FY 2024/2025	DIFFERENCE \$
SALARIES & WAGES:							
TOTAL CITY	94	2,983,298	228,222	249,659	3,461,180	2,514,284	327,862
% of total expenses					62.46%		

CITY OF BELLEFONTAINE NEIGHBORS
BANK STATEMENTS ANALYSIS

Each Bank's
Ending Balance Total by Month

REGIONS:	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
General	\$ 310,450.65	\$ 105,128.99	\$ 354,078.77	\$ 445,759.41	\$ 490,356.06	\$ 1,330,033.37	\$ 1,269,884.06	\$ 804,555.97	\$ 638,421.97	\$ 514,757.04	\$ 742,889.32	\$ -
SUBTOTALS:												
Courts	\$ 6,228.65	\$ 6,228.65	\$ 6,228.65	\$ 8,333.15	\$ 8,433.15	\$ 8,433.15	\$ 8,433.15	\$ 8,435.15	\$ 8,799.68	\$ 8,799.68	\$ 8,799.68	\$ -
Public Works	\$ 1,382,458.04	\$ 1,399,983.04	\$ 1,407,763.04	\$ 1,423,408.04	\$ 1,427,733.04	\$ 1,427,733.04	\$ 1,554,861.32	\$ 1,553,267.32	\$ 1,661,902.32	\$ 1,666,172.32	\$ 1,675,167.32	\$ -
Capital Improvements	\$ 934,450.59	\$ 1,015,864.17	\$ 1,146,887.36	\$ 1,147,940.52	\$ 1,149,043.67	\$ 1,289,896.16	\$ 1,368,239.62	\$ 1,369,494.13	\$ 1,370,739.66	\$ 1,372,029.97	\$ 1,373,416.66	\$ -
Debt Services	\$ 16,933.75	\$ 16,874.12	\$ 16,806.46	\$ 16,740.77	\$ 16,675.00	\$ 16,608.61	\$ 16,543.88	\$ 16,476.25	\$ 16,409.17	\$ 16,342.55	\$ 16,276.98	\$ -
Parks & Rec.	\$ 491,104.68	\$ 495,464.78	\$ 498,180.78	\$ 500,120.03	\$ 500,515.08	\$ 502,390.34	\$ 503,023.34	\$ 505,111.78	\$ 508,279.45	\$ 511,209.55	\$ 514,013.15	\$ -
Payroll	\$ 516,535.16	\$ 321,380.67	\$ 194,047.19	\$ 141,043.47	\$ 339,490.10	\$ 123,625.76	\$ 111,255.50	\$ 4,766.84	\$ 31,027.30	\$ 34,727.09	\$ 41,336.33	\$ -
ARPA	\$ 100,172.04	\$ 690,442.35	\$ 691,014.96	\$ 691,646.51	\$ 692,278.14	\$ 692,887.35	\$ 693,569.74	\$ 697,134.07	\$ 694,724.41	\$ 695,337.40	\$ 695,999.20	\$ -
FSA	\$ 3,576.69	\$ 3,576.69	\$ 3,576.69	\$ 3,576.69	\$ 3,576.69	\$ 3,576.69	\$ 3,576.69	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69	\$ -
General Operations	\$ 819,622.27	\$ 974,033.64	\$ 771,245.41	\$ 708,449.24	\$ 452,413.08	\$ 661,960.55	\$ 670,708.45	\$ 904,654.10	\$ 995,883.20	\$ 1,000,000.00	\$ 1,000,000.00	\$ -
Sewer Lateral Fund	\$ 433,246.19	\$ 433,246.19	\$ 433,246.19	\$ 433,246.19	\$ 433,246.19	\$ 433,246.19	\$ 433,246.19	\$ 433,246.19	\$ 433,246.19	\$ 433,246.19	\$ 433,246.19	\$ -
General Fund Sweep	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10.00)	\$ (10.00)	\$ (57.00)	\$ 123,095.32	\$ 120,399.50	\$ -
Show Me Courts	\$ 2,253.69	\$ 2,386.81	\$ 2,365.57	\$ 4,375.39	\$ 6,701.13	\$ 7,855.01	\$ 7,913.86	\$ 8,341.90	\$ 1,445.68	\$ 423.05	\$ 3,856.03	\$ -

Total for All Accounts:

\$ 5,017,032.40 \$ 5,464,610.10 \$ 5,465,391.07 \$ 5,524,639.41 \$ 5,520,461.28 \$ 6,498,246.82 \$ 6,741,113.80 \$ 6,414,068.39 \$ 6,384,418.72 \$ 5,946,913.71 \$ 6,628,997.55 \$ -

Differences Between Month Totals:

\$ - \$ 447,577.70 \$ 780.97 \$ 59,248.34 \$ (4,178.13) \$ 977,785.54 \$ 242,866.98 \$ (327,045.41) \$ (29,649.67) \$ (437,505.01) \$ 682,083.84 \$ -

Net Net Difference:

\$ 1,611,965.15

CITY OF BELLEFONTAINE NEIGHBORS

PAYROLL ANALYSIS

	1	2	3	4	5	6	7	8	9	10	11	12
	JULY 2024	AUG 2024	SEPT 2024	OCT 2024	NOV 2024	DEC 2024	JAN 2025	FEB 2025	MARCH 2025			
100 ADMINISTRATION	\$11,784.77	\$10,530.54	\$12,902.08	\$12,608.81	\$21,586.28	\$11,624.73	\$10,209.43	\$9,896.80	\$9,521.86			
150 COURTS	3,975.62	390.00	4,982.78	5,101.47	7,310.98	5,843.95	5,525.54	7,154.15	8,153.44			
200 BUILDING/Public Works	9,223.73	10,306.28	13,141.65	11,238.41	16,793.27	11,471.42	10,484.82	11,362.60	11,562.61			
300 POLICE	114,708.92	106,530.76	106,335.07	108,157.87	176,922.51	124,179.61	137,552.55	123,054.46	130,137.40			
400 STREETS/Public Works	16,665.38	15,704.60	15,438.27	17,229.22	26,032.55	22,949.15	17,993.38	17,993.38	17,708.79			
600 REC CENTER	14,463.70	17,589.59	18,818.59	19,835.35	29,465.84	23,101.70	19,688.36	17,844.87	18,658.47			
650 REC CENTER	4,084.58	4,035.65	4,094.36	3,713.27	5,159.49	6,616.03	3,663.74	3,663.74	3,663.74			
700 REC CENTER	27,950.37	22,018.18	8,616.18	7,721.45	9,862.82	7,334.21	5,843.87	8,621.69	8,933.17			
750 REC CENTER	538.13	98.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	\$203,395.20	\$187,204.00	\$184,378.98	\$185,605.85	\$293,133.74	\$213,120.80	\$210,942.69	\$199,591.69	\$208,339.48			
13		14	15	16	17	18	19	20	21			
			TOTALS	PRIOR YEAR	BETWEEN YEARS				OVER			
			JULY 2024 -	JULY 2023 -	\$ DIFF	% DIFF	BUDGET	ANNUALIZED	(UNDER)			
			MAY 2025	MAY 31, 2024			2024-2025	2024-2025	2024-2025			
100 ADMINISTRATION	\$9,521.86	\$14,470.29	\$134,657.45	\$176,179.50	(\$41,522.05)	-23.57%	\$339,510.00	\$146,899.04	(\$192,610.96)			
150 COURTS	4,378.00	10,592.90	63,408.83	56,192.80	7,216.03	12.84%	79,271.00	69,173.27	(10,097.73)			
200 BUILDING/Public Works	10,733.62	16,575.11	132,873.52	117,081.54	15,791.98	13.49%	330,006.00	144,952.93	(185,053.07)			
300 POLICE	113,345.96	217,932.10	1,458,857.21	1,374,711.35	84,145.86	6.12%	1,589,952.00	1,591,480.59	1,528.59			
400 STREETS/Public Works	17,504.70	30,179.86	215,449.28	208,124.11	7,325.17	3.52%	0.00	235,035.58	235,035.58			
600 REC CENTER	14,643.26	24,459.37	218,570.10	188,571.48	29,998.62	15.91%	217,325.00	238,440.11	21,115.11			
650 REC CENTER	3,663.74	4,282.00	46,640.34	53,805.43	(7,165.09)	-13.32%	0.00	50,880.37	50,880.37			
700 REC CENTER	10,127.98	16,170.35	133,200.27	152,410.05	(19,209.78)	-12.60%	160,377.00	145,309.39	(15,067.61)			
750 REC CENTER	0.00	0.00	636.53	3,975.05	(3,338.52)	-83.99%	0.00	694.40	694.40			
	\$183,919.12	\$334,661.98	\$2,404,293.53	\$2,331,051.31	\$73,242.22	3.14%	\$2,716,441.00	\$2,622,865.67	\$93,575.33			
							96.56%	\$93,575.33				

CITY OF BELLEFONTAINE NEIGHBORS
BUDGET MESSAGE – FY JULY 1, 2025 – JUNE 30, 2026

The Mayor and Board of Alderpersons (“Board”) of the City of Bellefontaine Neighbors (“City”) understands fiscal responsibility and the need for good accounting (best) practices and responsibility. **The City and administrative staff recognize and understand the fact that a budget represents an appropriation and not an authorization to spend.**

The enclosed July 1, 2025 – June 30, 2026 fiscal year budget for the City is the product of detailed internal reviews by the Mayor, Board and Administration. This budget, when adopted, will serve as the financial guide for July 1, 2025 – June 30, 2026 fiscal year.

Budget Process

- Prepare preliminary budgets upon receipt of initial assessment valuations to include anticipated tax revenue projections and other revenue and fees.
- Perform statutory and constitutional tests on City tax rates while continuing preliminary budget preparations using Pro Forma calculation sheets sent by the State Auditor.
- Hold public hearing regarding the tax rates proposed to be set by the Board of Directors.
- Finalize budget revenue/expenditures - based on final anticipated income.
- A budget work session is conducted followed by a budget review with the Mayor, Board and Administration. The Mayor, Board and administrative staff review the current year budgets and the next fiscal year budgets.
- Preliminary draft budgets are submitted to the Mayor and Board at an open meeting for review and consideration.
- The Mayor and Board approve the next fiscal year budget.

General Fund Revenue

- General fund revenues increased by \$261,741 or 5.95% mainly due to increase in City taxes collected from sales tax, real and personal property taxes and use tax coupled with increased interest income.

General Fund Expenditures

- General fund expenses increased by \$335,443 or 6.44% mainly due to the \$327,862 increase in city salaries and wages and total payroll costs (employer taxes and Lagers) coupled with the increase in P&C (MOPERM) and unemployment insurance.
- Surplus projected for FY 2025-2026 is budgeted to be \$31,344.

Capital Improvement Fund

- Revenues remain approximately the same at \$914,000. Then, \$914,000 is transferred to general fund to reimburse general fund for expenses that would have been paid out of capital improvement fund.

Sewer Lateral Fund

- Revenues \$120,400 and expenses \$75,000 remain the same as prior fiscal year. Surplus is budgeted to remain the same as \$45,400.

Debt Service Fund

- Revenues are budgeted to be \$1,100,200 and debt service expenses are budgeted to be \$963,925 to pay City principal and interest on City bonds. The surplus of \$136,275 can only be used to retire future debt service payments.

Street Bonds – Capital Projects Fund

- Revenues budgeted to remain the same at \$5,000. The City intends to expend the remaining capital projects funds \$1,012,327 for street and road repairs and humps, in accordance with their agreement with City bondholders.