

ROGNAN & ASSOCIATES
 CERTIFIED PUBLIC ACCOUNTANTS • TAX & ADVISORY SERVICES

CITY OF BELLEFONTAINE NEIGHBORS, MISSOURI
 Line-by-Line Verification — Version 5 (Now Proposed) compared to Version 3 (Was Proposed)
 Fiscal Year July 1, 2026 — June 30, 2027

Line Item	Version 5 — Now Proposed	Version 3 — Was Proposed	Difference Inc (Dec)	Verified
ADMINISTRATION — Page 5				
Salary	93,427	129,427	(36,000)	OK
FICA / Medicare (payroll taxes)	12,996	15,750	(2,754)	OK
Accounting — CPA firm / Consultant Treasurer	39,000	0	39,000	OK
Consultants	99,000	159,000	(60,000)	OK
Utilities — Electric	76,000	75,000	1,000	OK
Utilities — Gas	39,000	38,000	1,000	OK
Utilities — Water	15,500	14,500	1,000	OK
Utilities — Sewer	13,700	12,700	1,000	OK
Utilities — Telephone	30,000	29,000	1,000	OK
Utilities — Cable expense	1,000	4,400	(3,400)	OK
Subtotal — Administration, Page 5	419,623	477,777	(58,154)	OK
ADMINISTRATION — Page 6				
Black History	0	1,500	(1,500)	OK
Kwanzaa	0	1,500	(1,500)	OK
Special events	1,000	0	1,000	OK
Subtotal — Administration, Page 6	1,000	3,000	(2,000)	OK
Subtotal — Administration, Pages 5 & 6	420,623	480,777	(60,154)	OK
COURTS — Page 7				
Seminars, meetings and conventions	1,000	3,240	(2,240)	OK
PUBLIC WORKS (Streets / Building) — Page 8				
Salaries	385,852	373,687	12,165	OK
FICA / Medicare (payroll taxes)	29,518	28,587	931	OK
Pension — LAGERS	1,929	1,868	61	OK
Consultants	60,000	0	60,000	OK
Seminars, meetings and conventions	1,000	1,500	(500)	OK
Cell phones	3,000	3,300	(300)	OK
Subtotal — Public Works, Page 8	481,299	408,942	72,357	OK
PARKS & RECREATION CENTER — Page 9				
Special events	10,000	8,000	2,000	OK
Advertising / Newsletter	8,000	12,965	(4,965)	OK
Fuel	23,000	25,000	(2,000)	OK
Subtotal — Parks & Recreation, Page 9	41,000	45,965	(4,965)	OK
POLICE DEPARTMENT — Page 10				
Fuel	44,702	50,000	(5,298)	OK
TOTAL CHANGES PROPOSED — AUG 27	988,624	988,924	(300)	OK

"Verified" indicates the difference recomputes as Version 5 less Version 3 and, for subtotal and total rows, that the row foots and cross-foots in all three columns. All 24 line items, 6 departmental subtotals, the combined Administration subtotal and the grand total were recomputed. No footing, cross-footing, extension or transposition exceptions were noted.
 Source: City of Bellefontaine Neighbors budget worksheet "Total Changes Proposed — Aug 27," file CityBellefontaineNeighbors2026-2027VER5compBUDGET.123, printed 08/31/2026. The Version 5 and Version 3 columns total the affected line items only; unchanged lines are omitted from the City's worksheet and no departmental or fund total can be derived from this schedule.

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

GENERAL FUND	ANNUALIZED JULY 1, 2026 - JUNE 30, 2026	BUDGET JULY 1, 2026 - JUNE 30, 2026	BUDGET JULY 1, 2026 - JUNE 30, 2027	INCREASE (DECREASE) \$	PERCENT OF BUDGET %	PERCENT OF INCREASE (DECREASE) LY
REVENUES						
TOTAL Sales tax and other City taxes - Revenue	\$3,187,074	\$3,126,000	\$3,126,000	\$0	67.10%	
TOTAL Gross Receipts Utility Tax Revenues	397,428	1,183,000	1,183,000	0	25.39%	
TOTAL Licenses	11,465	35,000	35,000	0	0.73%	
TOTAL Permits & Inspection Revenues	37,415	78,400	78,400	0	1.68%	
TOTAL Court Revenue	39,728	54,400	54,400	0	1.17%	
TOTAL Recreation Center Revenue	32,451	109,689	109,689	0	2.35%	
TOTAL Other Revenues	76,510	72,550	72,550	0	1.56%	
TOTAL Revenues	\$3,792,071	\$4,659,039	\$4,659,039	\$0	100.00%	
EXPENSES						
Administration	\$1,148,439	\$1,332,763	\$1,527,707	\$194,944	32.79%	14.63%
Courts	106,864	107,484	96,816	(10,868)	2.07%	-10.11%
Public Works (Street)	695,718	832,604	672,599	(160,004)	14.44%	-19.22%
Parks & Recreation Center	758,244	770,348	633,451	(136,897)	13.60%	-17.77%
Police	2,364,832	2,508,495	2,642,665	134,170	56.72%	5.35%
TOTAL Expenses	\$5,074,097	\$5,551,694	\$5,573,039	\$21,345	100.00%	0.38%
Revenues over Expenses, before transfers	(\$1,282,026)	(\$892,655)	(\$914,000)	(\$21,345)		
TRANSFER FROM CAPITAL IMPROVEMENTS				\$0		
Revenues over Expenses, after transfers	(\$385,989)	\$21,345	\$0	\$21,345		

City of Bellefontaine Neighbors

BUDGET

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July 1, 2026 - June 30, 2027 (FY 2026/2027)

Rognan & Associates

CITY OF BELLEFONTAINE NEIGHBORS
BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

PAGE #	REVENUES
PAGE 1	Sales tax and other City taxes revenue
	Gross receipts utility tax revenue
	Licenses revenue
PAGE 2	Permits and inspections revenue
	Court revenue
PAGE 3	Rec center revenue
PAGE 4	Other revenues
	EXPENSES
PAGE 5	Administration expenses
PAGE 6	Administration expenses - continued
PAGE 7	Court expenses
PAGE 8	Public Works (Street) department expenses
PAGE 9	Rec Center expenses
PAGE 10	Police department expenses
PAGE 11	Capital improvement tax
PAGE 12	Sewer lateral
PAGE 13	Debt service - retirement of bonds
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PAGE 15 - 20	Payroll by Department - Budget July 1, 2026 - June 30, 2027
PAGE 21	Bank Balances - July 1, 2025 - May 31, 2026
PAGE 22	Payroll Budget by Department July 1, 2025 - May 31, 2026
PAGE 23 - 24	Budget Message

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

1	2	3	4	5	6	7
QB	FY	FY	FY	FY	FY	
ACCOUNT	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	DIFFERENCE \$
#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	2027-2026
						BUDGET
GENERAL FUND REVENUES - PAGE 1						
SALES TAX AND OTHER CITY TAXES - REVENUE:						
Sales Tax - "B" Pool						
4002	\$3,324,858	\$3,009,772	\$1,602,999	\$1,535,000	\$1,470,000	(\$65,000)
County Public Safety Prop						
4002.1	679,202	693,082	706,963	635,000	700,000	65,000
Motor Vehicle Fee Income (State)						
4003	101,947	153,129	150,907	170,000	170,000	0
Motor Fuel Gas Tax (State)						
4004	132,062	0	607,058	300,000	300,000	0
Cigarette Tax						
4005	20,754	4,254	13,264	20,000	20,000	0
Real Estate & Personal Property Tax						
4006/06.1	851,313	201,871	39,356	250,000	250,000	0
Railroad Tax						
4008	83,834		0	67,000	67,000	0
Roads & Bridges Tax						
4008.2	62,007		0	77,000	77,000	0
USE TAX - NEW						
	48,438	11,858	76,527	72,000	72,000	0
TOTAL Sales tax and other City taxes - Revenue	\$5,304,415	\$4,073,966	\$3,197,074	\$3,126,000	\$3,126,000	\$0
GROSS RECEIPTS UTILITY TAX REVENUES:						
Electric						
4012	\$594,466	\$32,592	\$55,312	\$560,000	\$560,000	\$0
Gas						
4013	274,233	63,085	80,725	280,000	280,000	0
Telephone						
4011	52,361		76,515	105,000	105,000	0
Water						
4014	71,762	89,443	176,150	145,000	145,000	0
Cable Television Fees						
4009	88,937	8,942	6,105	93,000	93,000	0
Gross Receipts utility taxes - other						
	188	215,125	2,620	0	0	0
TOTAL Gross Receipts Utility Tax Revenues	\$1,081,947	\$409,187	\$397,428	\$1,183,000	\$1,183,000	\$0
LICENSES:						
Merchant's Licenses						
4021	\$10,566	\$43,608	\$8,836	\$30,000	\$30,000	\$0
Occupational Licenses						
4022	1,115	589	2,455	4,000	4,000	0
Liquor Licenses						
4023	1,723		0	1,000	1,000	0
Animal Licenses (Dog tags)						
4026	72	(95)	175	0	0	0
TOTAL Licenses	\$13,476	\$44,102	\$11,465	\$35,000	\$35,000	\$0

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

1	2	3	4	5	6	7
OB	FY	FY		FY	FY	
ACCOUNT	JULY 1, 2022 - JUNE 30, 2023 ACTUAL Y-T-D	JULY 1, 2024 - JUNE 30, 2025 ACTUAL Y-T-D	JULY 1, 2025 - JUNE 30, 2026 ANNUALIZED	JULY 1, 2025 - JUNE 30, 2026 BUDGET	JULY 1, 2026 - JUNE 30, 2027 BUDGET	DIFFERENCE \$ 2027-2026 BUDGET
#						
PERMITS & INSPECTIONS - REVENUES: - PAGE 2						
Construction Permits	4051	(\$11,300)	\$18,360	\$3,005	\$4,000	\$4,000
Occupancy Permits	4052	13,111	1,105	15,412	7,000	7,000
Building - Special Assessments	4054	21,003	4,060	82	20,000	20,000
Concrete Permits	4055	420		76	900	900
Heating/A/C Permits	4056	300	600	164	5,000	5,000
Siding/Roofing Permits	4057	915	150	2,122	2,500	2,500
Inspections	4058	7,580	9,279	17,099	21,000	21,000
Residential rental registration fees	4059	273,466	94,797	(2,945)	0	0
Vacant House Registration Fees		0	2,725	2,400	8,000	8,000
Abatelements		0		0	10,000	10,000
TOTAL Permits & Inspection Revenues		\$305,495	\$131,076	\$37,415	\$78,400	\$78,400
COURT REVENUE:						
Fines	4041	\$10,761	\$31,838	\$41,426	\$40,000	\$40,000
Court Costs - Education	4042.1	31		0	200	200
Court Costs - Defense	4042.2	31		0	200	200
Court Costs - Other	4042	312		0	5,000	5,000
Other	4043	13,482	5,780	458	5,000	5,000
Police costs reimbursements		0		0	4,000	4,000
Bond Forfeiture		0		0	0	0
Federal seizure funds		(2,890)		0	0	0
Live Scan	4047	1		0	0	0
Jail Fees collected	4048	0		0	0	0
Court Fines and Fees - other	4048.1	0		(2,157)	0	0
TOTAL Court Revenue		\$21,728	\$37,618	\$39,728	\$54,400	\$54,400

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

3-1/2026.

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

1	2	3	4	5	6	7
	FY	FY		FY	FY	
	JULY 1, 2022 - JUNE 30, 2023 ACTUAL Y-T-D	JULY 1, 2024 - JUNE 30, 2025 ACTUAL Y-T-D	JULY 1, 2025 - JUNE 30, 2026 ANNUALIZED	JULY 1, 2025 - JUNE 30, 2026 BUDGET	JULY 1, 2026 - JUNE 30, 2027 BUDGET	DIFFERENCE \$ 2027-2026 BUDGET
OTHER REVENUES: - PAGE 4						
Election Fees	4091	\$0	\$0	\$50	\$50	\$0
Interest	4095	81,574	56,401	0	70,400	0
Miscellaneous	4097	838,952	133,802	63,146	0	0
Sale of Fixed Assets		2,175	13,364	0	0	0
Grant Revenue - Parks	4098	450,473	100,279	0	0	0
National Opioid Settlement	4104	3,307	0	0	2,100	0
American Rescue Plan Act Funds	4097.2	0	0	0	0	0
TOTAL Other Revenues		\$1,374,481	\$76,510	\$72,550	\$72,550	\$0
TOTAL REVENUES		\$8,208,159	\$5,023,321	\$4,659,039	\$4,659,039	\$0
LESS: American Rescue Plan Act Funds		\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES, net of American Rescue Plan Act Funds		\$8,208,159	\$5,023,321	\$4,659,039	\$4,659,039	\$0

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

1	2	3	4	5	6	7
OB	FY	FY	JULY 1, 2025 - JUNE 30, 2026	FY	FY	DIFFERENCE \$ 2027-2026
ACCOUNT #	JULY 1, 2022 - JUNE 30, 2023 ACTUAL Y-T-D	JULY 1, 2024 - JUNE 30, 2025 ACTUAL Y-T-D	JULY 1, 2025 - JUNE 30, 2026 ANNUALIZED	JULY 1, 2026 - JUNE 30, 2027 BUDGET	JULY 1, 2026 - JUNE 30, 2027 BUDGET	DIFFERENCE \$ 2027-2026 BUDGET
GENERAL FUND EXPENSES - PAGE 5						
ADMINISTRATION						
Salary						
5002	\$237,751	\$148,105	\$181,589	\$230,509	\$93,427	(\$137,082)
5002.5	0	0	0	56,000	56,000	0
5002.6	0	8,090	0	36,500	20,453	(16,047)
5003	8,140	11,330	12,360	24,710	12,996	(11,714)
5004	12,814	203,247	7,491	380,000	50,000	(330,000)
5004.5		5,117	0	(75,366)	0	75,366
5004.5			0	6,900	0	(6,900)
5005	82	72,023	0	1,187	7,981	6,794
5006	1,475	11,268	0	19,200	19,200	0
5007			0	50,000	350,000	300,000
5008		1,645	0	1,800	1,800	0
5010	32,275	17,448	43,009	50,406	92,500	42,094
5010.1	33,000	36,000	36,000	36,000	39,000	3,000
5010.3		13,666	124,145	0	99,000	99,000
5011	11,663	7,306	11,073	10,300	5,000	(5,300)
5012	5,202	1,318	144	18,000	15,000	(3,000)
5013	4,471		16,031	4,500	6,000	1,500
5014	1,562	4,387	1,041	1,000	1,000	0
5016			0	1,000	0	(1,000)
5017	35,159	79,397	20,367	42,000	25,000	(17,000)
5018	266	40,170	23,998	0	0	0
5021	147,239	124,113	8,667	75,000	76,000	1,000
5022	24,274	(159,812)	0	37,489	39,000	1,511
5023	16,709	(12,193)	5,556	14,520	15,500	980
5024	25,617	13,154	1,928	12,627	13,700	1,073
5025	23,148	28,115	26,246	28,698	30,000	1,302
5026	3,536	(428)	820	4,400	1,000	(3,400)
5031	45,612	34,989	52,224	0	0	0
5032		58,242	2,089	0	0	0
5041.4		3,980	318,860	88,301	303,496	215,195
5042	7,863	1,190	5,192	1,500	3,500	3,500
5043	166,744	264,748	144,230	90,000	72,459	(17,541)
5043.6	1,500	0	0	10,200	1,800	(8,400)
5044	19,300	30,797	16,321	18,000	16,000	(2,000)
5045	845	912	3,247	7,500	3,500	(4,000)
5046	870		0	2,700	0	(2,700)
5047	1,239	9,180	6,396	5,350	6,500	1,150
5049	2,449	317	105	2,500	2,500	0
5051	15,608	11,771	12,841	0	13,000	13,000
5052	5,121	2,390	0	12,800	4,095	(8,705)
5053.4	366	119	0	0	0	0
5053.5			0	0	0	0
5053			0	0	0	0

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

	1	2	3	4	5	6	7
	QB	FY	FY		FY	FY	
	ACCOUNT	JULY 1, 2022 - JUNE 30, 2023	JULY 1, 2024 - JUNE 30, 2025	JULY 1, 2025 - JUNE 30, 2026	JULY 1, 2025 - JUNE 30, 2026	JULY 1, 2026 - JUNE 30, 2027	DIFFERENCE \$ 2027-2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
Credit card expenses - late fees and interest. PAGE 6							
Bank Fees Charges	5053.1	57,403	17,312	1,793	250	1,800	1,550
Loomis (Armed Car Service)	5053.3	6,718	0	1,041	1,500	1,500	0
Expenses - Mayor/Aldersons	5053.5	472	5,490	8,792	4,300	5,200	900
Expenses - Mayor Special Events	5054.1	12,350	237	180	0	2,000	2,000
Advertising	5054.12	5,041		2,035	0	0	0
Public Relations	5054.2	11,529		778	0	500	500
Black History	5054.4	300	198	1,678	0	2,000	2,000
Equipment purchases	5054.5		64	6,387	8,000	0	(8,000)
Miscellaneous expense - other	5058			4,202	0	500	500
Mobile phones - administration	5054		32,133	2,798	0	0	0
Mobile phones - other	5055.1	185	2,440	1,843	1,422	1,500	78
Web page maintenance	5055			0	0	0	0
Bridge-Supply	5056	1,300	1,820	1,418	1,560	1,800	40
Administration - other	5060			37,939	0	0	0
Newsletter	5050			0	0	0	0
Capital expense	5070			11,395	10,000	0	(10,000)
Computer	5071	0	178,923	4,202	0	0	0
Lease equipment maintenance contract	5072	0	0	0	0	2,000	2,000
Kwanzaa		0	0	0	0	0	0
Special events	5029	0	0	0	2,000	0	(2,000)
					0	1,000	1,000
TOTAL ADMINISTRATION		\$985,998	\$1,310,708	\$1,148,439	\$1,332,763	\$1,527,707	\$194,944

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

	1	2	3	4	5	6	7
	QB	FY	FY	JULY 1, 2026 -	FY	FY	
	ACCOUNT	JULY 1, 2022 -	JULY 1, 2024 -	JUNE 30, 2026	JULY 1, 2025 -	JULY 1, 2026 -	DIFFERENCE \$
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	JUNE 30, 2026	JUNE 30, 2027	2027-2026
					BUDGET	BUDGET	BUDGET
COURT DEPARTMENT - PAGE 7							
Salaries	5402	\$45,345	\$69,180	\$75,469	\$71,100	\$63,271	(\$7,829)
FICA-Medicare (Payroll taxes)	5403	2,042	5,292	5,773	5,439	4,840	(599)
Pension - Lagers	5405	16		0	405	205	(200)
Judge	5405			0	12,000	12,000	0
Insurance MIRMA	5404	1,932	0	0	0	0	0
Dues & Professional associations	5411			0	300	300	0
Seminars, meetings, and conventions	5412			550	3,240	1,000	(2,240)
Office supplies	5444	450	1,270	457	500	500	0
LOOMIS - security	5453			0	3,900	3,900	0
IT REJIS	5417		2,082	15,389	10,000	10,000	0
Court Equipment maintenance	5431			0	0	0	0
Computer for E-Court	5471		562	0	600	600	0
Court Admin Consulting	5408			9,225	0	0	0
TOTAL COURT DEPARTMENT		\$49,785	\$78,366	\$106,864	\$107,484	\$96,816	(\$10,668)

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

	1	2	3	4	5	6	7
		FY	FY		FY	FY	
	QB	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	DIFFERENCE \$
	ACCOUNT	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	2027-2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
TOTAL PUBLIC WORKS (STREET/BLDG) DEPARTMENT - PAGE 8							
Salaries	5302	\$439,507	\$380,605	\$415,205	\$417,301	\$385,852	(\$31,449)
FICA-Medicare (Payroll taxes)	5303	13,938	29,116	31,763	31,924	29,518	(2,406)
Pension - Lagors	5305	72		0	2,379	1,929	(450)
Consultants	5310.3					60,000	60,000
Equipment maintenance	5331	41,360	60,807	48,021	40,000	40,000	0
Road salt	5332	14,504		22,318	23,000	23,000	0
Street lights	5333	90,485		19,078	200,000	20,000	(180,000)
Insurance MIRMA	5304	44,603		1,091	27,000	27,000	0
Uniforms	5334	106	2,100	985	2,000	2,000	0
Miscellaneous		3,500	8,327	36	0	0	0
Fuel	5335	45,058	46,272	49,354	40,000	50,000	10,000
Capital expense - equipment replacement	5370	95,894	14,288	60,274	8,000	8,000	0
Street - other		376		539	0	0	0
Dues & Professional associations	5311			0	500	500	0
Seminars, meetings and conventions	5312		15,815	7,311	500	1,000	500
Mosquito control	5336	1,274		0	2,500	2,500	0
Asphalt/Concrete/Tar	5337	5,967	6,467	7,826	10,000	8,000	(2,000)
Tree Removal	5338		15,419	1,036	20,000	5,000	(15,000)
Signage	5339			1,387	3,000	2,000	(1,000)
Software	5389			26,544	3,300	3,300	0
Cell Phones	5355	176		2,950	1,200	3,000	1,800
TOTAL PUBLIC WORKS (STREET) DEPARTMENT							
		\$796,820	\$579,216	\$695,718	\$832,604	\$672,599	(\$160,004)

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

1	2	3	4	5	6	7
	FY	FY		FY	FY	
QB	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	DIFFERENCE \$
ACCOUNT	JUNE 30, 2023	JUNE 30, 2024	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2027	2027-2026
#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
PARKS & RECREATION CENTER - PAGE 9						
Salaries						
5502 Recreation Center - part-time	\$396,371	\$287,738	\$262,321	\$229,140	\$232,314	\$3,174
5502 FICA-Medicare (Payroll taxes)	118,866	147,569	212,559	271,515	168,812	(102,703)
5503 Pension - Lagers	18,370	33,301	35,328	38,300	30,686	(7,614)
5505 Equipment maintenance	73		0	1,308	1,162	(144)
5531 Insurance MIRMA	11,371	2,181	6,894	28,000	35,000	7,000
5504 Advertising	31,079		4,364	53,587	16,572	(37,015)
5521 Office expenses/supplies		4,292	11,811			
5544 Snack bar	9,526		14,001	10,000	13,000	3,000
5527 Cleaning	2,833	3,599	2,821	5,500	3,000	(2,500)
5528 Special events	1,638	2,649	14,369	5,800	5,800	0
5529 Swim Team	63	1,422	2,555	4,000	10,000	6,000
5520 Instructors	3,490	6,747	0	1,500	1,500	0
5519 RC miscellaneous		880	4,678	0	0	0
5554 Dues & Memberships	298	3,437	329	0	0	0
5511 Uniforms			780	2,085	3,000	915
5534 RC - Other - Loomis Security			0	0	2,000	2,000
5553 Mobile phones			3,768	4,100	4,100	0
5555 Capital expense	128		88	830	830	0
5570 Aquatics	56,863	64,079	26,347	0	12,000	12,000
5515 Advertising/Newsletter	18,908	14,932	11,124	30,675	30,675	0
5553.1 Building Maintenance	4,172		0	12,965	8,000	(4,965)
5540 Fuel			119,587	31,045	32,000	955
5535 Municipal Park Grant match			23,690	40,000	23,000	(17,000)
					0	0
TOTAL RECREATION CENTER	\$674,049	\$572,826	\$758,244	\$770,348	\$633,451	(\$136,897)

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

1	2	3	4	5	6	7
QB	FY	FY		FY	FY	
ACCOUNT	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	DIFFERENCE \$
#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	2027-2028
POLICE DEPARTMENT - PAGE 10						
Salaries						
5202	\$638,650	\$903,493	1,034,756	\$1,032,739	\$928,252	(\$104,487)
Wages and benefits - PROP P		693,082	706,963	638,494	700,000	61,506
FICA-Medicare (Payroll taxes)		69,117	133,241	127,849	124,561	(3,288)
5203	57,885					
Pension - Lagers		11,905	73,646	244,382	280,936	35,554
5205	996	4,750	780	805	680	(125)
Dues & Memberships						
5211	1,728	2,946	874	4,400	3,650	(750)
Investigative/evidence						
5209	222	37	0	2,000	850	(1,150)
Conferences						
5212	7,392	4,046	69	17,885	19,385	1,500
Equipment						
5231				40,000	44,702	4,702
Fuel						
5235						
Detention						
5258		179	28,117	500	500	0
RMS and Communications						
5259	41,782	115,862	105,142	91,943	174,909	82,966
Office supplies		494	1,883	5,500	9,200	3,700
5244	2,005					
Uniforms and equipment						
5234	3,037	7,383	8,787	13,750	16,750	3,000
Training & Orientation - new hire expenses						
5260	14,312	20,499	18,598	11,550	18,700	7,150
Community services - outreach and recruiting						
5261						
Emergency Services						
5262	380	1,102	800	7,000	7,000	0
Insurance MIRWA						
5241	138,598					
Special Programs						
5231						
IT - Rejis - Police						
5217	34,875	5,183	4,168	191,112	226,224	35,112
Mobile phones						
5255	673	3,049	28,887	42,000	42,000	0
Contracts and warranties						
5263	39,780	16,329	4,418	4,846	4,846	0
Major case squad						
5264			6,425	4,595	5,095	500
Promotions assessment center						
5265						
Law enforcement certification center						
5266	2,000		9,736	500	500	0
Law Enforcement Recognition						
5267						
Vehicle maintenance & repairs						
5231						
Equipment Purchases - Capital						
5273	151,713	71,560		2,000	2,000	0
Capital - Vehicle Maintenance						
5231	14,722		132,495	31,125	31,125	0
			14,570	22,345	0	(22,345)
TOTAL POLICE DEPARTMENT	\$1,362,654	\$1,919,121	\$2,364,832	\$2,508,495	\$2,642,665	\$134,170
GENERAL FUND - EXPENSE TOTALS - ALL DEPARTMENTS	\$3,870,306	\$4,460,258	\$5,074,097	\$5,551,694	\$5,573,039	\$21,344
GENERAL FUND - REVENUES OVER (EXPENSES), before Transfers	\$4,337,853	\$563,064	(\$1,282,026)	(\$892,655)	(\$914,000)	(\$21,344)
TRANSFER INTO GENERAL FROM CAPITAL IMPROVEMENTS FUND	\$425,079	\$506,690	\$896,037	\$914,000	\$914,000	\$0
GENERAL FUND - REVENUES OVER (EXPENSES), after Transfer	\$4,762,932	\$1,069,754	(\$385,989)	\$21,345	\$0	(\$21,344)
USE OF CITY GENERAL FUND RESERVE - TO BALANCE BUDGET	0	0	1,468,684	0	0	0
TOTAL USES OF CITY GENERAL FUND RESERVES	\$0	\$0	\$1,468,684	\$0	\$0	\$0
GENERAL FUND - REVENUES OVER (EXPENSES), after uses	\$4,762,932	\$1,069,754	\$1,082,695	\$21,345	\$0	(\$21,344)

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

1	2	3	4	5	6	7
	FY	FY		FY	FY	
	JULY 1, 2022 - JUNE 30, 2023	JULY 1, 2024 - JUNE 30, 2025	JULY 1, 2025 - JUNE 30, 2026	JULY 1, 2026 - JUNE 30, 2026	JULY 1, 2026 - JUNE 30, 2027	DIFFERENCE \$ 2027-2026
ACCOUNT #	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
CAPITAL IMPROVEMENT REVENUES - PAGE 11						
Capital Improvement tax revenue	\$425,079	\$506,690	\$898,037	\$912,000	\$912,000	\$0
Interest	0	0	2,000	2,000	2,000	0
Grants			0	0	0	0
TOTAL REVENUES	\$425,079	\$506,690	\$898,037	\$914,000	\$914,000	\$0
TRANSFER TO GENERAL FUND	(\$425,079)	(\$506,690)	(\$898,037)	(\$914,000)	(\$914,000)	\$-0
EXCESS REVENUES over (EXPENSES)	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

	1	2	3	4	5	6	7
	QB	FY	FY		FY	FY	
	ACCOUNT	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2026 -	JULY 1, 2026 -	DIFFERENCE \$
	#	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	2027-2026
		ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
SEWER LATERAL REVENUES - PAGE 12							
Sewer lateral tax revenue				\$120,000	\$120,000	\$120,000	\$0
Interest					400	400	0
TOTAL REVENUES		\$0	\$0	\$123,129	\$120,400	\$120,400	\$0
SEWER LATERAL EXPENSES							
Sewer repairs						\$75,000	\$0
Administrative costs		0	0	0	0	0	0
TOTAL EXPENSES		\$0	\$0	\$75,000	\$75,000	\$75,000	\$0
REVENUES OVER (EXPENSES)		\$0	\$0	\$48,129	\$45,400	\$45,400	\$0

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

	1	2	3	4	5	6	7
	OB	FY	FY		FY	FY	
	ACCOUNT	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2026 -	JULY 1, 2026 -	DIFFERENCE \$
	#	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	2027-2026
		ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
DEBT SERVICE REVENUES - PAGE 13							
Debt service tax revenue				\$892,333	\$1,100,000	\$1,100,000	\$0
Interest				33	200	200	0
TOTAL REVENUES		\$0	\$0	\$892,366	\$1,100,200	\$1,100,200	\$0
DEBT SERVICE EXPENSES							
Principal & interest expenses				\$957,475	\$963,425	\$963,425	\$0
Administrative costs				50	500	500	0
TOTAL EXPENSES		\$0	\$0	\$957,525	\$963,925	\$963,925	\$0
REVENUES OVER (EXPENSES)		\$0	\$0	(\$65,159)	\$136,275	\$136,275	\$0

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

	1	2	3	4	5	6	7
	QB	FY	FY		FY	FY	
	ACCOUNT	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2026 -	JULY 1, 2026 -	DIFFERENCE \$
	#	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	2027-2026
		ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
STREET BONDS - CAPITAL PROJECTS - REVENUE - PAGE 14							
Interest		\$0	\$0	\$0	\$5,000	\$5,000	\$0
TOTAL REVENUES		\$0	\$0	\$0	\$5,000	\$5,000	\$0
STREET BOND - CAPITAL PROJECTS - EXPENSES							
Street bumps and street speed controls		\$0	\$0	\$0	\$225,000	\$225,000	\$0
Streets - roads - improve and repair		0	0	0	707,552	707,552	0
TOTAL EXPENSES		\$0	\$0	\$0	\$937,552	\$937,552	\$0
REVENUES OVER (EXPENSES), before use of City reserves		\$0	\$0	\$0	(\$932,552)	(\$932,552)	\$0
USE OF CITY STREET BONDS RESERVE - CAPITAL PROJECTS		\$0	\$0	\$0	\$932,552	\$932,552	\$0
REVENUES OVER (EXPENSES), after use of City reserves		\$0	\$0	\$0	\$0	\$0	\$0

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

	# of Employees	SALARY	BENEFITS		BENEFITS	
SALARIES & WAGES:			FICA	LAGERS	TOTAL	
<u>Administration:</u>						
City Clerk	1	\$46,628	\$3,567	\$2,331	\$52,526	
Receptionist	1	29,999	2,295	1,500	33,794	
Assistant to Prosecutor	1	16,800	1,285	840	18,925	
Treasurer	0	0	0		0	
	3	\$93,427	\$7,147	\$4,671	\$105,246	
<u>Elected Officials:</u>						
MAYOR	1	\$20,000	\$1,530	\$1,000	\$22,530	
BOA	8	36,000	2,754	1,800	40,554	
	9	\$56,000	\$4,284	\$2,800	\$63,084	
<u>City Appointed Positions:</u>						
Planning & Zoning	1	\$8,400	\$643	\$0	\$9,043	
City Engineer	1	10,200	780	510	11,490	
Assistant City Clerk	1	1,853	142	0	1,995	
	3	\$20,453	\$1,565	\$510	\$22,528	
	15	\$169,880	\$12,996	\$7,981	\$190,857	
TOTALS - ADMINISTRATION						

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

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CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

	# of		BENEFITS	BENEFITS	
SALARIES & WAGES:	Employees	SALARY	FICA	LAGERS	TOTAL
Public Works:					
Director of Public Works					
Building inspector/code enforcer	1	56,375	4,313	282	60,970
Assistant Foreman	1	51,756	3,959	259	55,975
Mechanic	1	47,244	3,614	236	51,094
Laborer II - Vacant	1	50,000	3,825	250	54,075
Laborer I	1	49,920	3,819	250	53,988
Laborer I - Vacant	1	49,920	3,819	250	53,988
Administrative Assistant - Building	1	35,327	2,703	177	38,206
Building inspector/code enforcer - Part-time	1	27,157	2,078	136	29,370
Administrative Assistant - Public Works - Part-Time	1	18,154	1,389	91	19,634
Administrative Assistant - Building - Part-Time	1	0	0	0	0
	10	\$385,853	\$29,518	\$1,929	\$417,300

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

	# of Employees	SALARY	BENEFITS FICA	BENEFITS LAGERS	TOTAL
SALARIES & WAGES:					
Parks & Recreation Center - Full-time:					
Director of Parks & Recreation	1	\$59,555	\$4,556	\$298	\$64,409
Aquatic Director	1	44,067	3,371	220	47,658
Recreation Supervisor	1	43,302	3,313	217	46,831
Park Maintenance laborer	1	43,138	3,300	216	46,654
Park Maintenance laborer	1	42,252	3,232	211	45,696
	6	\$232,314	\$17,772	\$1,162	\$251,248
Parks & Recreation Center - Part-time:					
Instructors	8	12,000	918		12,918
P/T Employees - Front Desk	7	63,200	4,835		68,035
P/T Employees - Van Driver	2	29,892	2,287		32,179
P/T Employees - Summer workers	11	33,030	2,527		35,557
P/T Employees - Asst Pool Manager	1	17,640	1,349		18,989
P/T Employees - Lifeguards - yearly	3	13,050	998		14,048
	32	\$168,812	\$12,914	\$0	\$181,726
	38	\$401,126	\$30,686	\$1,162	\$432,974
TOTAL PARKS & RECREATION Full time + Part-time					

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

		BENEFITS		BENEFITS		BENEFITS			
# of Employees		SALARY		FICA		POLICE LAGERS		CIVILIAN LAGERS	

CITY OF BELLEFONTAINE NEIGHBORS

BUDGET WORKSHEET - FY JULY 1, 2026 - JUNE 30, 2027

	# of Employees	SALARY	BENEFITS		BENEFITS	TOTAL
			FICA	LAGERS		
SALARIES & WAGES:						
TOTAL CITY	91	2,648,383	202,601	292,196		3,143,180
% of total expenses						56.62%
DEPARTMENT	# of Employees	SALARY	FICA	LAGERS	TOTAL	PERCENT
Police	26	\$1,628,252	\$124,561	\$280,936	\$2,033,749	64.70%
Parks	38	401,126	30,686	1,162	432,974	13.77%
Public Works	10	385,853	29,518	1,929	417,300	13.28%
Court	2	63,271	4,840	205	68,316	2.17%
Admin.	15	169,880	12,996	7,981	190,857	6.07%
	91	\$2,648,383	\$202,601	\$292,213	\$3,143,197	100.00%
				TOTAL BUDGET	4,659,039	67.46%

CITY OF BELLEVILLE NEIGHBORS
BANK STATEMENTS ANALYSIS

Each Bank's
Ending Balance Total by Month

REGION	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-25 Averages For The Year
General	\$ 875,805.86	\$ 436,599.75	\$ 538,741.18	\$ 697,965.84	\$ 725,656.41	\$ 726,883.59	\$ 743,989.99	\$ 831,066.12	\$ 845,183.30	\$ 865,369.75	\$ -	\$ 800,686.99
SIMMONS												
Courts	\$ 9,530.18	\$ 9,530.18	\$ 9,530.18	\$ 9,530.18	\$ 9,530.18	\$ 9,530.18	\$ 9,530.18	\$ 9,530.18	\$ 9,530.18	\$ 9,530.18	\$ 9,530.18	\$ 9,530.18
Public Works	\$ 1,682,882.32	\$ 1,686,147.32	\$ 1,689,522.32	\$ 1,694,782.32	\$ 1,695,382.32	\$ 1,700,512.32	\$ 1,705,692.32	\$ 1,705,692.32	\$ 1,705,692.32	\$ 1,705,692.32	\$ 1,705,692.32	\$ 1,705,692.32
Capital Improvements	\$ 1,455,611.42	\$ 1,457,086.45	\$ 1,459,413.57	\$ 1,459,942.55	\$ 1,461,222.23	\$ 1,462,654.43	\$ 1,464,137.00	\$ 1,465,420.61	\$ 1,466,809.38	\$ 1,468,195.94	\$ 1,469,577.32	\$ 1,470,963.32
Debt Services	\$ 16,143.40	\$ 16,077.61	\$ 16,011.76	\$ 15,945.92	\$ 15,880.07	\$ 15,814.23	\$ 15,748.38	\$ 15,682.53	\$ 15,616.68	\$ 15,550.83	\$ 15,484.98	\$ 15,419.13
Parks & Rec.	\$ 528,523.87	\$ 532,944.17	\$ 537,364.47	\$ 541,784.77	\$ 546,205.07	\$ 550,625.37	\$ 555,045.67	\$ 559,465.97	\$ 563,886.27	\$ 568,306.57	\$ 572,726.87	\$ 577,147.17
Payroll	\$ 3,948.25	\$ 1,491.15	\$ 1,491.15	\$ 1,491.15	\$ 1,491.15	\$ 1,491.15	\$ 1,491.15	\$ 1,491.15	\$ 1,491.15	\$ 1,491.15	\$ 1,491.15	\$ 1,491.15
ARPA	\$ 697,228.92	\$ 697,892.17	\$ 698,484.44	\$ 699,076.71	\$ 699,668.98	\$ 700,261.25	\$ 700,853.52	\$ 701,445.79	\$ 702,038.06	\$ 702,630.33	\$ 703,222.60	\$ 703,814.87
FSA	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69	\$ 3,596.69
General Operations	\$ 875,769.44	\$ 828,771.55	\$ 664,757.08	\$ 528,604.07	\$ 395,395.26	\$ 264,186.56	\$ 132,977.85	\$ 1,747,551.28	\$ 3,704,911.14	\$ 8,789,894.35	\$ 13,874,776.46	\$ 18,959,658.69
Sewer Lateral Fund	\$ 433,246.19	\$ 427,576.19	\$ 398,686.19	\$ 390,566.19	\$ 381,096.19	\$ 372,026.19	\$ 362,956.19	\$ 353,886.19	\$ 344,816.19	\$ 335,746.19	\$ 326,676.19	\$ 317,606.19
General Fund Sweep	\$ 11.44	\$ (1.61)	\$ (10.00)	\$ (10.00)	\$ (20.00)	\$ -	\$ (30.00)	\$ 327,346.19	\$ 317,096.19	\$ 308,846.19	\$ 290,596.19	\$ 282,346.19
Show Me Courts	\$ 7,966.88	\$ 10,951.63	\$ 14,219.89	\$ 18,363.22	\$ 21,510.80	\$ 25,377.63	\$ 29,879.41	\$ 34,712.07	\$ 39,742.36	\$ 44,772.65	\$ 49,802.94	\$ 54,833.23
Total for All Accounts:	\$ 6,595,070.86	\$ 6,096,819.51	\$ 5,077,867.78	\$ 6,061,425.66	\$ 6,123,226.03	\$ 6,387,778.05	\$ 7,304,657.44	\$ 7,097,123.59	\$ 7,211,803.34	\$ 6,576,906.59	\$ 5,581,777.54	\$ 6,595,572.78
Differences Between Month Totals:	\$ (360,501.92)	\$ (498,251.35)	\$ (18,951.73)	\$ (35,442.12)	\$ 63,806.37	\$ 274,552.02	\$ 906,879.89	\$ (207,533.88)	\$ 114,679.79	\$ (634,886.75)	\$ (965,129.05)	\$ 1,373,795.24
Net Net Difference:												Zero

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	JULY 2025	AUG 2025	SEPT 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MARCH 2026	APRIL 2026	MAY 2026	TOTAL FY 25/26	BUDGET FY 26/26	REMAINING DIFFERENCE
ADMINISTRATION	\$25,113.85	\$9,915.37	\$9,259.85	\$13,951.49	\$10,401.47	\$10,138.53	\$8,625.28	\$11,577.63	\$9,345.28	\$9,824.57	\$12,819.88	\$130,853.27	\$339,510.00	\$208,656.73
COURTS	7,571.25	4,050.00	7,571.50	9,827.00	5,945.00	6,732.50	6,449.00	6,071.00	6,275.75	3,110.00	3,477.50	13,083.27	79,271.00	(66,187.73)
BUILDING/Public Works	15,788.11	5,865.36	7,527.35	10,920.22	10,578.11	10,274.11	8,576.98	10,226.51	10,157.44	14,035.57	21,565.50	125,505.84	330,009.00	(204,503.16)
POLICE	141,116.50	20,817.50	13,271.55	20,171.10	14,047.83	15,008.92	14,742.51	14,075.53	14,237.83	145,990.86	184,407.42	1,666,466.69	1,593,952.00	72,514.69
STREET/Public Works	20,817.50	20,860.53	31,876.23	33,298.21	15,457.57	10,693.92	11,093.67	11,093.67	11,093.67	4,402.00	11,227.06	197,050.93	0.00	197,050.93
REC CENTER	24,113.74	22,519.78	22,644.33	33,610.83	22,403.02	21,057.04	16,808.80	15,251.41	15,503.51	15,533.84	28,443.91	239,000.31	217,325.00	21,675.31
REC CENTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REC CENTER	25,950.28	23,920.22	11,138.63	16,050.05	10,398.11	6,349.96	6,977.20	7,370.98	8,604.66	9,898.74	18,838.10	145,497.91	150,377.00	(4,879.09)
REC CENTER	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	\$280,481.24	\$221,748.28	\$213,322.76	\$317,963.23	\$215,851.41	\$237,899.26	\$205,568.37	\$202,398.18	\$203,339.77	\$202,956.38	\$280,378.37	\$2,551,599.45	\$2,716,441.00	(\$154,841.55)
ADMINISTRATION	\$11,784.77	\$10,530.54	\$12,902.08	\$12,808.81	\$21,565.28	\$11,624.73	\$10,205.43	\$9,896.80	\$9,521.86	\$9,521.86	\$14,470.26	\$134,657.45	133,873.52	63,408.93
COURTS	3,975.62	390.00	4,982.76	5,101.47	7,310.98	5,843.96	5,525.54	7,164.15	8,183.44	4,378.00	10,582.50	13,083.27	15,975.11	15,975.11
BUILDING/Public Works	9,223.73	10,308.28	13,141.65	11,238.41	16,793.27	11,471.42	10,464.82	11,362.60	11,592.61	10,733.62	15,975.11	133,873.52	133,873.52	0.00
POLICE	114,708.92	106,530.76	106,335.07	108,157.87	176,922.51	124,179.81	137,552.55	123,054.46	130,137.40	113,345.96	217,932.10	1,450,857.21	1,450,857.21	0.00
STREET/Public Works	16,665.36	13,704.60	15,488.27	17,229.22	26,092.55	22,948.15	17,893.39	17,993.39	17,703.79	17,504.70	30,179.86	216,449.28	216,449.28	0.00
REC CENTER	14,463.70	17,569.59	18,818.99	19,835.35	26,465.84	23,101.70	19,689.36	17,844.87	18,659.47	14,545.26	24,459.37	218,570.10	218,570.10	0.00
REC CENTER	4,064.58	4,035.65	7,713.27	7,721.45	5,159.49	6,916.03	3,663.74	3,663.74	3,663.74	3,663.74	4,282.00	46,640.34	46,640.34	0.00
REC CENTER	27,960.37	22,018.18	8,916.18	7,721.45	9,852.82	7,334.21	5,843.87	8,821.63	8,933.17	10,127.98	16,170.35	133,200.27	133,200.27	0.00
REC CENTER	538.13	95.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	636.53	636.53	0.00
	\$203,395.20	\$187,204.00	\$184,378.98	\$185,605.85	\$293,133.74	\$213,120.80	\$210,942.59	\$199,591.59	\$208,339.48	\$183,919.12	\$334,651.98	\$2,404,293.53	\$2,404,293.53	0.00
ADMINISTRATION	\$13,329.09	\$5,615.17	\$8,642.23	\$1,352.88	\$11,184.81	\$1,486.20	\$1,594.15	\$1,590.88	\$1,765.56	\$402.71	\$1,850.41	\$83,774.18	83,774.18	0.00
COURTS	3,565.63	3,570.00	4,982.76	5,101.47	7,310.98	5,843.96	5,525.54	7,164.15	8,183.44	4,378.00	10,582.50	13,083.27	15,975.11	15,975.11
BUILDING/Public Works	6,564.38	4,452.92	5,613.70	5,101.47	16,793.27	11,471.42	10,464.82	11,362.60	11,592.61	10,733.62	15,975.11	133,873.52	133,873.52	0.00
POLICE	26,407.58	28,340.34	30,880.46	31,372.66	38,444.39	25,829.31	9,874.98	17,741.47	12,300.13	32,644.90	33,524.68	207,609.48	207,609.48	0.00
STREET/Public Works	4,152.12	4,503.85	3,372.66	4,647.79	10,574.96	10,349.05	7,299.76	6,899.71	6,993.28	13,102.70	18,952.80	24,388.35	24,388.35	0.00
REC CENTER	9,650.04	4,530.19	3,825.74	13,775.48	7,062.82	2,044.65	2,880.56	2,583.46	3,054.86	890.58	3,984.54	19,430.21	19,430.21	0.00
REC CENTER	(4,064.58)	(4,035.65)	(4,094.36)	(3,713.27)	(5,159.49)	(6,916.03)	(3,663.74)	(3,663.74)	(3,663.74)	(3,663.74)	(4,282.00)	(46,640.34)	(46,640.34)	0.00
REC CENTER	(1,990.09)	1,902.04	2,522.45	8,328.60	525.29	(984.26)	1,133.33	(1,250.71)	(1,250.71)	(228.24)	2,457.75	12,287.84	12,287.84	0.00
REC CENTER	(538.13)	(95.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(696.53)	(696.53)	0.00
	\$57,086.04	\$34,544.28	\$28,943.78	\$132,357.33	\$77,462.33	\$24,738.46	\$5,384.32	\$2,907.49	\$4,998.71	\$18,377.46	\$54,282.61	\$157,305.92	\$157,305.92	0.00
Percent Increase (decrease)	28.07%	18.45%	15.70%	71.31%	-26.43%	11.61%	-2.55%	1.41%	-2.40%	10.32%	-15.22%	6.54%	6.54%	0.00%

**CITY OF BELLEFONTAINE NEIGHBORS
BUDGET MESSAGE – FY JULY 1, 2026 – JUNE 30, 2027**

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, 2026 – June 30, 2027 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, 2026 – June 30, 2027 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 \$0 or conservatively remains the same.

General Fund Expenditures

- General fund expenses increased by \$21,344 or .004% mainly due to the increases 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 2026-2027 is budgeted to be \$0. The City is projecting the FY to be breakeven – no surplus and no deficit.

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.