

City of  
Bellevue Neighbors

Financial Statements

~

April 2023

Rognan & Associates

CITY OF BELLEFONTAINE NEIGHBORS  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1		2		3		4		5		6		7	
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY
	JULY 1 - 2022	JULY 1, 2022	JULY 1, 2022	JULY 1, 2022	JULY 1, 2021	JULY 1, 2021	JULY 1, 2021	JULY 1, 2021	JULY 1, 2021	JULY 1, 2021	JULY 1, 2021	JULY 1, 2021	JULY 1, 2021	JULY 1, 2021
	APRIL 30, 2023	JUNE 30, 2023	OVER (UNDER) BUDGET	OVER (UNDER) BUDGET	APRIL 30, 2022	APRIL 30, 2022	DIFFERENCE	DIFFERENCE	APRIL 30, 2022	APRIL 30, 2022	OVER (UNDER) PRIOR FY	OVER (UNDER) PRIOR FY	DIFFERENCE	DIFFERENCE
	ACTUAL Y-T-D	BUDGET	\$	\$	ACTUAL Y-T-D	ACTUAL Y-T-D	%	%	ACTUAL Y-T-D	ACTUAL Y-T-D	\$	\$	%	%
GENERAL FUND														
TOTAL GENERAL FUND REVENUES	\$3,521,723	\$4,397,298	(\$875,575)	80.09%	\$3,969,113	(\$447,390)								-11.27%
GENERAL FUND EXPENSES														
ADMINISTRATION	\$672,258	\$1,078,458	(\$406,200)	62.34%	\$1,036,994	(\$364,736)								-35.17%
COURT DEPARTMENT	57,469	102,164	(44,695)	56.25%	77,377	(19,908)								-25.73%
STREET DEPARTMENT	284,179	413,198	(129,019)	68.78%	321,894	(37,715)								-11.72%
RECREATION CENTER	335,084	472,055	(136,971)	70.98%	366,188	(31,104)								-8.49%
POLICE DEPARTMENT	1,789,306	2,314,876	(525,570)	77.30%	2,203,179	(413,873)								-18.79%
TOTAL GENERAL FUND EXPENSES	\$3,138,296	\$4,380,752	(\$1,242,456)	71.64%	\$4,005,632	(\$366,336)								-21.65%
GENERAL FUND - REVENUES OVER (EXPENSES), before uses	\$383,427	\$16,546	\$366,881		(\$36,519)	\$419,946								-1149.94%

**CITY OF BELLEFONTAINE NEIGHBORS  
MONTHLY FINANCIAL STATEMENT ANALYSIS**

	1		2		3		4	
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
BENCHMARK - 83.30%								
UNAUDITED	JULY 1 - 2022	JULY 1, 2022	JUNE 30, 2023	JUNE 30, 2023	OVER (UNDER) BUDGET	DIFFERENCE	DIFFERENCE	%
	APRIL 30, 2023	BUDGET	BUDGET		\$			
<b>GENERAL FUND REVENUES</b>								
Sales Tax and other City Taxes	\$2,526,082	\$2,987,494			(\$461,412)			84.56%
Gross receipts Utility Taxes	794,359	1,182,000			(387,641)			67.20%
Licenses	19,908	35,000			(15,092)			56.88%
Permits & Inspections	66,935	57,400			9,535			116.61%
Courts	9,622	54,400			(44,778)			17.69%
Recreation Center	82,578	75,954			6,624			108.72%
Other revenues - including grants	22,239	5,050			17,189			440.38%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$3,521,723</b>	<b>\$4,397,298</b>			<b>(\$875,575)</b>			<b>80.09%</b>
<b>GENERAL FUND EXPENSES</b>								
Administration expenses	\$672,258	\$1,078,458			(\$406,200)			62.34%
Court department expenses	57,469	102,164			(44,695)			56.25%
Street department expenses	284,179	413,198			(129,019)			68.78%
Recreation center expenses	335,084	472,055			(136,971)			70.98%
Police department expenses	1,789,306	2,314,876			(525,570)			77.30%
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$3,138,296</b>	<b>\$4,380,752</b>			<b>(\$1,242,456)</b>			<b>71.64%</b>
<b>GENERAL FUND - REVENUES OVER (EXPENSES), before uses</b>	<b>\$383,427</b>	<b>\$16,546</b>			<b>\$366,881</b>			

**CITY OF BELLEFONTAINE NEIGHBORS**  
**MONTHLY FINANCIAL STATEMENT ANALYSIS**

	1	2	3	4
	TOTALS	TOTALS		
	07/01/2022 -	07/01/2021 -		
	03/31/2023	03/31/2022		
	GROSS	GROSS	MORE (LESS)	
	PAY	PAY	DIFF \$	DIFF %
DEPT 100 - Admin	143,664.39	125,165.55	18,498.84	14.78%
Dept 150 - Court	54,068.83	64,265.52	(10,196.69)	-15.87%
Dept 200 - Building	80,506.45	73,007.46	7,498.99	10.27%
Dept 300 - Police	1,281,150.19	1,375,936.11	(94,785.92)	-6.89%
Dept 400 - Street	131,972.23	55,721.30	76,250.93	136.84%
Dept 400 - Street CP-IP	36,167.46	133,942.78	(97,775.32)	-73.00%
Dept 600 - Rec Center F/T	76,459.96	114,563.27	(38,093.31)	-33.25%
Dept 650 - Rec Center CP-IP F/T	63,417.66	57,792.18	5,625.48	9.73%
Dept 700 - Rec Center P/T	132,778.80	119,033.71	13,745.09	11.55%
Dept 750 - Rec Center CP-IP P/T	5,898.27	7,974.48	(2,076.21)	-26.04%
<b>TOTALS</b>	<b>2,006,084.24</b>	<b>2,127,392.36</b>	<b>(121,308.12)</b>	<b>-5.70%</b>
<b>PERCENT OF CITY'S EXPENSES</b>	<b>63.92%</b>			

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	1	2	3	4
	FY	FY		
	JULY 1, 2021 -	JULY 1, 2021		
	APRIL 30, 2023	APRIL 30, 2022	OVER (UNDER)	
CITY BANK ACCOUNTS	ACTUAL Y-T-D	ACTUAL Y-T-D	DIFFERENCE	DIFFERENCE
			\$	%
General Fund:				
Operating account - ac#9502, net due other funds	\$1,309,383.81	\$1,650,058.91	(\$340,675)	-20.65%
CNB - General - ac#4601	17,896.66	151,432.98	(133,536)	-88.18%
CNB - Payroll - ac#8101	1,875.97	1,294.54	581	44.91%
CNB - FSA - ac#3001	3,515.30	5,702.15	(2,187)	-38.35%
<b>TOTAL GENERAL FUND BANK ACCOUNT BALANCES</b>	<b>\$1,332,671.74</b>	<b>\$1,808,488.58</b>	<b>(\$475,817)</b>	<b>-26.31%</b>