

MEMORANDUM

Budget Presentation & Compliance Requirements

TO: City of Bellefontaine Neighbors — Mayor & Board of Aldermen
FROM: Rognan & Associates, Certified Public Accountants
DATE: June 4, 2026
RE: Statutory and local requirements governing the form, presentation, and comparative content of the City's annual budget

1. Purpose and Scope

This memorandum identifies the legal authorities that govern how the City of Bellefontaine Neighbors (a fourth-class city in St. Louis County) must prepare, present, and document its annual budget, with particular attention to the comparative-year analysis the budget must contain. It compiles the controlling **state statutes**, the **Missouri constitutional provision** on indebtedness, and the City's own **Code of Ordinances**, and reserves a section for case authorities to be confirmed by legal counsel.

Nature of this memorandum: Rognan & Associates provides this analysis as financial-compliance and accounting advisory guidance. It is not a legal opinion. Conclusions regarding the validity or enforceability of contracts, the binding effect of statutes, and the selection of case authorities should be confirmed with the City's legal counsel.

2. Executive Summary

- The City must adopt a **balanced annual budget** before the start of each fiscal year that presents a complete financial plan for the ensuing year (RSMo § 67.010; City Code § 2-245).
- The budget must contain **five mandatory elements**: a budget message, estimated revenues, proposed expenditures, debt-service amounts, and a general budget summary.
- Both revenues and expenditures must be shown alongside a **comparative statement for the two years next preceding** the budget year — producing a **three-year view** (prior year actual, current year estimated, budget year proposed).
- As a St. Louis County municipality, the City is also subject to **RSMo § 67.287**, which ties the § 67.010 balanced-budget duty to an annual CPA audit and exposes non-compliant municipalities to court-ordered administrative remedies.
- No public funds may be expended without budget authorization (RSMo § 67.080; City Code § 2-245(k)), and obligations cannot exceed current-year revenue without voter approval (Mo. Const. art. VI, § 26(a)).

3. Table of Authorities

3.1 Missouri Revised Statutes (RSMo Chapter 67)

Authority	Subject / Relevance
§ 67.010	Requires the annual budget; sets the five mandatory contents; fixes the two-years-next-preceding comparison; imposes the balanced-budget rule.
§ 67.020	Designation and duties of the budget officer; submission of the proposed budget with supporting schedules, exhibits, and explanatory material.
§ 67.030	Governing body's authority to revise items and the duty to adopt the budget before the fiscal year begins.
§ 67.040	Increases to the total authorized for any fund after adoption require a formal resolution stating facts and reasons.
§ 67.060	Orders increasing the total budget must be kept on file three years and attested.
§ 67.070	If no budget is adopted by the start of the year, prior-year operating appropriations are deemed reappropriated until adoption.
§ 67.080	The "budget hammer": adopted authorizations are the sole authority to spend; no expenditure may be made unless authorized under the chapter.
§ 67.287	Minimum standards for St. Louis County municipalities: balanced annual budget per § 67.010, annual CPA audit with internal-controls report, cash-management system; court-ordered remedies for non-compliance.

3.2 Missouri Constitution

Authority	Subject / Relevance
Art. VI, § 26(a)	Debt limitation: a political subdivision generally may not incur indebtedness exceeding income and revenue provided for the year (plus surplus) without voter approval — the basis for annual-appropriation contingencies in multi-year obligations.
Art. X, § 22 (Hancock)	Referenced in RSMo § 67.042; relevant when characterizing license or fee adjustments in budgeted revenues.

3.3 City of Bellefontaine Neighbors Code of Ordinances (Ch. 2, Art. VII — Finances)

Authority	Subject / Relevance
§ 2-245	Budget process (Ord. No. 2396, June 15, 2017). Codifies Chapter 67 nearly verbatim: Mayor as budget officer; five mandatory contents; the two-year comparison; balanced-budget rule; post-adoption increase by resolution; mid-year transfers; three-year retention and mayoral attestation; prior-year reappropriation fallback; local budget hammer.
§ 2-249(b)	A purchase order or contract is valid only when sufficient appropriated funds are confirmed by the director of purchasing and department head.
§ 2-251	Procedure where departmental appropriations are insufficient (drop, transfer, or seek additional appropriation by Board).

Authority	Subject / Relevance
§ 2-260	Purchase orders and contracts must fall within a category in the current fiscal year's adopted budget; items outside it require prior Board approval.
Ord. Nos. 2692 & 2715	Recent amendments to Ch. 2, Art. VII (adopted June 5, 2025 and May 7, 2026). Confirm whether either revised § 2-245 before finalizing.

4. Detailed Analysis

4.1 How the budget must be presented (process)

Under RSMo § 67.020 and City Code § 2-245(a)–(d), the budget is prepared under the direction of a budget officer — in Bellefontaine Neighbors, the **Mayor** serves in that role. The budget officer reviews all expenditure requests and revenue estimates, prepares the proposed budget, and submits it to the Board of Aldermen with the supporting schedules, exhibits, and explanatory material needed to understand the City's financial position, together with the draft orders or ordinances required to authorize the spending and produce the estimated revenue.

The Board may revise, increase, or decrease items, but the total authorized from any fund may not exceed estimated revenues plus any unencumbered balance, less any estimated beginning deficit. The Board must **adopt the budget before the fiscal year begins** (RSMo § 67.030; City Code § 2-245(e)). If it does not, prior-year operating appropriations are deemed reappropriated until adoption (RSMo § 67.070; City Code § 2-245(j)).

4.2 Mandatory contents of the budget

RSMo § 67.010.1 and City Code § 2-245(e) require, at minimum, the same five elements:

- **(1) Budget message** — describing the important features of the budget and major changes from the preceding year.
- **(2) Estimated revenues** from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by year, fund, and source.
- **(3) Proposed expenditures** for each department, office, commission, and classification for the budget year, with a comparative statement for the two years next preceding, itemized by year, fund, activity, and object.
- **(4) Debt service** — the amount required for interest, amortization, and redemption charges on the City's debt.
- **(5) General budget summary.**

4.3 The comparative analysis — how many years and which years

The statute and ordinance both require comparative data for the **two years next preceding** the budget year, on both the revenue and expenditure sides. In practice this yields a **three-year presentation** for each line item:

- **Budget year (upcoming fiscal year)** — proposed/estimated figures.
- **Current fiscal year in progress** — estimated figures (the year is not yet closed).
- **Most recently completed prior fiscal year** — actual figures.

The phrase “*actual or estimated*” is what permits estimated figures for the year still in progress and actual figures for the closed year. For example, a **FY2027 budget** would present FY2025 actual, FY2026 estimated, and FY2027 proposed — revenues itemized by year, fund, and source, and expenditures itemized by year, fund, activity, and object. The five elements are a statutory floor; the City may present additional years or detail (e.g., fund-balance schedules and capital detail) and many municipalities do.

4.4 St. Louis County overlay and the spending-authorization rules

Because Bellefontaine Neighbors is a St. Louis County municipality, **RSMo § 67.287** applies in addition to the general budget law. It requires a balanced annual budget as provided in § 67.010 and an **annual audit by a certified public accountant** that includes a report on internal controls, plus a cash-management and accounting system. A court that finds a municipality out of compliance must order remedies, up to appointment of an administrative authority to administer the municipality's revenues. This is the highest-stakes compliance exposure and connects directly to the engagement's audit scope.

Finally, the spending-authorization rules tie the budget to actual outlays. Under RSMo § 67.080 and City Code § 2-245(k), adopted authorizations are the **sole authority to spend**, and no public money may be spent unless so authorized. City Code §§ 2-249(b) and 2-260 reinforce this at the purchasing level. Independently, Mo. Const. art. VI, § 26(a) bars the City from incurring indebtedness beyond current-year revenue without voter approval, which is why multi-year obligations are customarily made contingent on annual appropriation.

5. Case Authorities [to be confirmed by counsel]

The doctrinal lines counsel will likely address are:

- Enforceability of the spending prohibition in § 67.080 — expenditures or contracts made without budget authorization may be challenged as void and are subject to taxpayer injunction.
- Application of Mo. Const. art. VI, § 26(a) — municipal obligations that bind the City beyond current-year revenues without voter approval are generally void as unconstitutional indebtedness.
- **Mandatory vs. directory treatment of the budget-procedure statutes — the degree to which procedural defects affect the validity of adopted appropriations.**

6. Recommended Compliance Steps

- Build the budget on a **three-column comparative format** per line item (prior year actual, current year estimated, budget year proposed), separately for revenues (by fund and source) and expenditures (by fund, activity, and object).
- Include all five statutory elements explicitly, including a written **budget message** identifying year-over-year changes and a **general budget summary** showing the balanced position by fund.
- Adopt the budget by ordinance/resolution **before the fiscal year begins**; retain the adopted budget and authorizing measures for three years with the Mayor's attestation (City Code § 2-245(i)).
- Coordinate the budget with the **§ 67.287 annual CPA audit** and internal-controls reporting to maintain St. Louis County minimum-standards compliance.
- Confirm whether Ord. Nos. 2692 (2025) or 2715 (2026) amended § 2-245 and update the analysis accordingly.

Prepared by Rognan & Associates, Certified Public Accountants. This memorandum is intended for the named recipient and reflects financial-compliance advisory guidance, not legal advice. Statutory and ordinance text was reviewed via the Missouri Revisor of Statutes and the City's published Code of Ordinances as of the date above; verify current versions before reliance.

CITY OF BELLEFONTAINE NEIGHBORS

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

GENERAL FUND	ANNUALIZED JULY 1, 2025 - JUNE 30, 2026	BUDGET		BUDGET JULY 1, 2026 - JUNE 30, 2027	INCREASE (DECREASE) \$	PERCENT OF BUDGET %	PERCENT OF INCREASE (DECREASE) LY
		JULY 1, 2025 - JUNE 30, 2026	JULY 1, 2026 - JUNE 30, 2027				
REVENUES							
TOTAL Sales tax and other City taxes - Revenue	\$3,197,074	\$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		0.75%	
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	\$1,322,763	\$1,803,785	\$481,022		38.72%	36.36%
Courts	106,864	107,484	103,857	(3,627)		2.23%	-3.37%
Public Works (Street)	695,718	832,604	792,312	(40,292)		17.01%	-4.84%
Parks & Recreation Center	758,244	770,348	746,014	(24,334)		16.01%	-3.16%
Police	2,364,832	2,508,495	3,137,485	628,990		67.34%	25.07%
TOTAL Expenses	\$5,074,097	\$5,541,694	\$6,583,453	\$1,041,759		100.00%	18.80%
Revenues over Expenses, before transfers	(\$1,282,026)	(\$882,655)	(\$1,924,414)	(\$1,041,759)			
TRANSFER FROM CAPITAL IMPROVEMENTS							
Revenues over Expenses, after transfers	(\$385,989)	\$31,345	(\$1,010,414)	\$1,041,759			

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
PAGE 14	Street bonds - capital projects
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
		OB	FY	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 \$ 2023-2022 BUDGET		
GENERAL FUND REVENUES - PAGE 1										
SALES TAX AND OTHER CITY TAXES - REVENUE:										
	Sales Tax - "B" Pool		\$3,324,858	\$3,009,772	\$1,602,999	\$1,535,000	\$1,470,000			(\$65,000)
	County Public Safety Prop		879,202	693,082	706,963	635,000	700,000			65,000
	Motor Vehicle Fee Income (State)		101,947	153,129	150,907	170,000	170,000			0
	Motor Fuel Gas Tax (State)		132,062	0	607,058	300,000	300,000			0
	Cigarette Tax		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
	FY	FY	FY	FY	FY	
	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2026 -	JULY 1, 2026 -	DIFFERENCE \$
ACCOUNT	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	2023-2022
#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
PERMITS & INSPECTIONS - REVENUES: - PAGE 2						
4051	(\$11,300)	\$18,360	\$3,005	\$4,000	\$4,000	\$0
4052	13,111	1,105	15,412	7,000	7,000	0
4054	21,003	4,060	82	20,000	20,000	0
4055	420		76	900	900	0
4056	300	600	164	5,000	5,000	0
4057	915	150	2,122	2,500	2,500	0
4058	7,580	9,279	17,099	21,000	21,000	0
4059	273,466	94,797	(2,945)	0	0	0
	0	2,725	2,400	8,000	8,000	0
	0	0	0	10,000	10,000	0
TOTAL Permits & Inspection Revenues	\$305,495	\$131,076	\$37,415	\$78,400	\$78,400	\$0
COURT REVENUE:						
4041	\$10,761	\$31,838	\$41,426	\$40,000	\$40,000	\$0
4042.1	31		0	200	200	0
4042.2	31		0	200	200	0
4042	312		0	5,000	5,000	0
4043	13,482	5,780	458	5,000	5,000	0
	0		0	4,000	4,000	0
	0		0	0	0	0
	(2,850)		0	0	0	0
4047	1		0	0	0	0
4048	0		0	0	0	0
4048.1	0		(2,157)	0	0	0
TOTAL Court Revenue	\$21,728	\$37,618	\$39,728	\$54,400	\$54,400	\$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	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 \$ 2023-2022 BUDGET
RECREATION CENTER - REVENUES - PAGE 3						
Weight room	(\$50)	\$105	\$0	\$0	\$0	\$0
Gym Lessons	5,500		0	15,000	15,000	0
Swimming	3,594	(575)	0	12,000	12,000	0
Swim Lessons	4,492	(40)	0	7,651	7,651	0
Room rent	(495)	(4,904)	(3,220)	7,079	7,079	0
Park	26,130	18,260	(1,440)	6,917	6,917	0
Swim Team	14,420	5,571	176	11,892	11,892	0
Golf	0		0	0	0	0
Snack bar - other	3,572		0	8,122	8,122	0
Gym User Fees	75		0	0	0	0
ID Cards	3,231		0	12,712	12,712	0
Special events	1,689	15	0	100	100	0
Silver sneakers	0		0	3,000	3,000	0
Trivty health	2,546	1,150	0	3,000	3,000	0
Memberships	23,623	17,228	36,230	15,000	15,000	0
AAV Incentives	0	910	0	0	0	0
Miscellaneous	0	170	493	216	216	0
Water pay as you go	2,002		0	7,000	7,000	0
Other - other	16,288		213	0	0	0
TOTAL Recreation Center Revenue	\$106,617	\$37,890	\$32,451	\$109,689	\$109,689	\$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	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 \$ 2023-2022	BUDGET			
GENERAL FUND EXPENSES - PAGE 5										
ADMINISTRATION										
5002	Salary	\$237,751	\$148,105	\$161,568	\$230,509	\$146,900	(\$83,609)			
5002.5	City Elected officials	0		0	56,000	77,480	21,480			
5002.6	City Appointed officials	0	8,090	0	36,600	28,440	(8,060)			
5003	FICA-Medicare (Payroll taxes)	8,140	11,330	12,360	24,710	19,341	(5,369)			
5004	Medical Insurance	12,814	203,247	7,491	380,000	380,000	0			
5004.5	Medical insurance withheld		5,117	0	(75,366)	(75,366)	0			
5004.5	Medical reimbursement			0	6,900	0	(6,900)			
5005	Pension - Lagers	82	72,023	0	1,187	6,952	5,765			
5006	Pension - City Plan	1,475		0	19,200	19,200	0			
5007	MEM Unemployment Insurance		11,268	0	50,000	50,000	0			
5008	FSA administration expense		1,645	0	1,800	1,800	0			
5010	Audit Fee - includes \$30,000 for a State audit	32,275	17,448	43,009	50,406	80,000	29,594			
5010.1	Accounting - CPA firm	33,000	36,000	36,000	36,000	39,000	3,000			
5010.3	Financial Consulting		13,666	124,145	0	159,000	159,000			
5011	Dues & Professional associations (Memberships)	11,663	7,306	11,073	10,300	2,500	(7,800)			
5012	Seminars, meetings and conventions	5,202	1,318	144	18,000	15,000	(3,000)			
5013	Election Fees	4,471	16,031	1,041	4,500	15,000	10,500			
5014	Administration Training	1,562	4,387	0	1,000	1,000	0			
5016	Tuition reimbursement			0	1,000	1,000	0			
5017	IT Rejls Fees	35,159	79,397	20,367	42,000	25,000	(17,000)			
5018	Temporary assistance	266	40,170	23,998	0	0	0			
5021	Utilities - Electric	147,239	124,113	8,667	75,000	75,000	0			
5022	Utilities - Gas	24,274	(159,812)	0	37,489	38,000	511			
5023	Utilities - Water	16,709	(12,193)	5,556	14,520	14,500	(20)			
5024	Utilities - Sewer	25,617	13,154	1,928	12,627	12,700	73			
5025	Utilities - Telephone	23,148	28,115	26,246	28,698	28,000	302			
5026	Utilities - Cable expense	3,536	(428)	820	4,400	4,400	0			
5031	Equipment maintenance repair	45,812	34,989	52,224	0	0	0			
5032	Building maintenance and repairs		58,242	2,089	0	144,842	144,842			
5041.4	Insurance MOPERM P&C - city hall/admin	7,663	3,980	318,860	88,301	303,496	215,195			
5042	Public notices	166,744	264,748	144,230	1,500	5,000	3,500			
5043	Legal Fees	1,500	0	0	90,000	90,000	0			
5044	Office Expense	19,300	30,797	16,321	18,000	18,000	0			
5045	Cleaning & maintenance supplies	845	912	3,247	7,500	3,500	(4,000)			
5046	Commissions	870		0	2,700	0	(2,700)			
5047	Postage	1,239	9,180	6,396	5,350	6,500	1,150			
5049	Pre-Employment Testing	2,449	317	105	0	2,500	2,500			
5051	Admin - other - payroll expense	15,608	11,771	12,841	0	13,000	13,000			
5052	Ordinance book updates	5,121	2,390	0	12,800	12,800	0			
5053.4	Newspaper expense - Juneteenth Celebration	366	119	0	0	0	0			
5053.5	Loomis (armored car service)			0	0	0	0			
5053	Newspaper Fund - other			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	ANNUALIZED	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 \$	DIFFERENCE \$	2023-2022	BUDGET	
Credit card expenses - late fees and interest PAGE 6										
5053.1 Bank Fees Charges	57,403	17,312	1,793	250	1,800	1,550				
5053.3 Loomis (Armed Car Service)	6,718	0	1,041	1,500	1,500	0				
5053.5 Expenses - Mayor	472	5,490	8,792	4,300	5,200	900				
5054.1 Expenses - Mayor Special Events	12,350	237	190	0	3,000	3,000				
5054.12 Advertising	5,041		2,035	0	0	0				
5054.2 Public Relations	11,529		778	0	0	0				
5054.4 Black History	300	198	1,678	0	2,000	2,000				
5054.5 Equipment purchases	54	54	6,387	0	1,500	1,500				
5068 Miscellaneous expense - other			4,202	0	10,000	10,000				
5054.1 Mobile phones - administration	185	32,133	2,798	0	0	0				
5055.1 Mobile phones - other		2,440	1,843	1,422	1,500	78				
5056 Web page maintenance	1,300	1,820	1,418	1,560	1,600	40				
5060 Bridge-Shepley Administration - other			37,939	0	0	0				
5050 Newsletter			0	0	0	0				
5070 Capital expense		178,923	11,395	10,000	0	(10,000)				
5071 Computer			4,202	0	0	0				
5072 Lease equipment maintenance contract			0	0	0	0				
TOTAL ADMINISTRATION	\$986,998	\$1,310,708	\$1,148,439	\$1,322,763	\$1,803,785	\$481,022				

CITY OF BELLEFONTAINE NEIGHBORS

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

1	2	3		4		5		6		7
		FY	FY	ANNUALIZED	ANNUALIZED	FY	FY	FY	FY	
QB	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	JULY 1, 2026 -	JULY 1, 2026 -	JULY 1, 2026 -	JULY 1, 2026 -	DIFFERENCE \$
ACCOUNT	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	JUNE 30, 2027	JUNE 30, 2027	JUNE 30, 2027	JUNE 30, 2027	2023-2022
#	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
COURT DEPARTMENT - PAGE 7										
5402	\$45,345	\$69,180	\$75,469	\$71,100	\$67,800	\$67,800	\$67,800	\$67,800	\$67,800	(\$3,300)
5403	2,042	5,292	5,773	5,439	5,187	5,187	5,187	5,187	5,187	(252)
5405	16			405	330	330	330	330	330	(75)
5495										
5404	1,992			12,000	12,000	12,000	12,000	12,000	12,000	0
5411				0	0	0	0	0	0	0
5412				300	300	300	300	300	300	0
5444	450	1,270	550	3,240	3,240	3,240	3,240	3,240	3,240	0
5453			457	500	500	500	500	500	500	0
5417			0	3,900	3,900	3,900	3,900	3,900	3,900	0
5431		2,082	15,389	10,000	10,000	10,000	10,000	10,000	10,000	0
5471		562	0	0	0	0	0	0	0	0
5409			9,225	600	600	600	600	600	600	0
				0	0	0	0	0	0	0
	\$49,765	\$78,386	\$106,664	\$107,484	\$103,857	\$103,857	\$103,857	\$103,857	\$103,857	(\$3,627)
TOTAL COURT DEPARTMENT										

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 -	JULY 1, 2026 -		
ACCOUNT #	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	JUNE 30, 2027		
	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET		
TOTAL PUBLIC WORKS (STREET/BLDG) DEPARTMENT - PAGE 8								
Salaries	\$439,507	\$380,605	\$415,205	\$417,301	\$417,302	\$417,302		\$1
FICA-Medicare (Payroll taxes)	13,936	29,116	31,763	31,924	31,924	31,924		0
Pension - Lagens	72	0	0	2,379	2,087	2,087		(292)
Equipment maintenance	41,360	60,807	48,021	40,000	40,000	40,000		0
Road salt	14,504		22,318	23,000	23,000	23,000		0
Street lights	90,485		19,078	200,000	150,000	150,000		(50,000)
Insurance MIRMA	44,603		1,991	27,000	27,000	27,000		0
Uniforms	106	2,100	965	2,000	2,000	2,000		0
Miscellaneous	3,500	8,327	36	0	0	0		0
Fuel	45,058	46,272	49,364	40,000	45,000	45,000		5,000
Capital expense - equipment replacement	95,894	14,288	60,274	8,000	8,000	8,000		0
Street - other	376		539	0	0	0		0
Dues & Professional associations				500	500	500		0
Seminars, meetings and conventions		15,815	7,311	500	500	500		0
Mosquito control	1,274			2,500	2,500	2,500		0
Asphalt/Concrete/Tar	5,967	6,467	7,826	10,000	10,000	10,000		0
Tree Removal	15,419		1,036	20,000	25,000	25,000		5,000
Signage			1,387	3,000	3,000	3,000		0
Software			26,544	3,300	3,300	3,300		0
Cell Phones	176		2,950	1,200	1,200	1,200		0
TOTAL PUBLIC WORKS (STREET) DEPARTMENT	\$796,820	\$579,216	\$695,718	\$832,604	\$792,312	\$792,312		(\$40,292)

CITY OF BELLEFONTAINE NEIGHBORS

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

1	2	3	4		5		6		7
			QB	FY	JULY 1, 2025 - JUNE 30, 2026	FY	JULY 1, 2026 - JUNE 30, 2027	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	JULY 1, 2026 - JUNE 30, 2027 BUDGET	JULY 1, 2026 - JUNE 30, 2027 BUDGET	JULY 1, 2026 - JUNE 30, 2027 BUDGET	DIFFERENCE \$ 2023-2022
PARKS & RECREATION CENTER - PAGE 9									
5502	\$996,371	\$287,738	\$282,321	\$229,140	\$274,066	\$274,066	\$274,066	\$274,066	\$44,928
5502	118,866	147,569	212,559	271,515	200,000	200,000	200,000	200,000	(71,515)
5503	18,370	33,301	36,328	38,300	35,266	35,266	35,266	35,266	(2,034)
5505	73		0	1,306	1,370	1,370	1,370	1,370	64
5531	11,371	2,181	6,694	28,000	35,000	35,000	35,000	35,000	7,000
5504	31,079		4,364	53,587	16,572	16,572	16,572	16,572	(37,015)
5521		4,292	11,811						0
5544	9,526		14,001	10,000	14,000	14,000	14,000	14,000	4,000
5527	2,833	3,599	2,821	5,500	5,500	5,500	5,500	5,500	0
5528	1,638	2,649	14,399	5,800	5,800	5,800	5,800	5,800	0
5529	63	1,422	2,555	4,000	4,000	4,000	4,000	4,000	0
5520	3,490	6,747	0	1,500	1,500	1,500	1,500	1,500	0
5519		880	4,678	0	0	0	0	0	0
5564	298	3,437	329	0	0	0	0	0	0
5511			780	2,085	3,000	3,000	3,000	3,000	915
5534			0	0	0	0	0	0	0
5553			3,768	4,100	4,100	4,100	4,100	4,100	0
5555	128		88	830	830	830	830	830	0
5570	56,863	64,079	26,347	0	12,000	12,000	12,000	12,000	0
5515	18,908	14,932	11,124	30,675	38,000	38,000	38,000	38,000	7,325
5553.1	4,172		0	12,965	12,965	12,965	12,965	12,965	0
5540			119,587	31,045	32,045	32,045	32,045	32,045	1,000
5535			23,690	40,000	45,000	45,000	45,000	45,000	5,000
TOTAL RECREATION CENTER									
	\$674,049	\$572,826	\$759,244	\$770,348	\$746,014	\$746,014	\$746,014	\$746,014	(\$24,334)

CITY OF BELLEFONTAINE NEIGHBORS

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

1	2	3	4		5		6		7
			QB	FY	JULY 1, 2025 - JUNE 30, 2026	FY	JULY 1, 2026 - JUNE 30, 2027	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	JULY 1, 2026 - JUNE 30, 2027 BUDGET	DIFFERENCE \$	2023-2022	BUDGET
POLICE DEPARTMENT - PAGE 10									
5202	\$838,650	\$903,493	1,034,756	\$1,032,739	\$1,238,537	\$205,798			
5202.2		693,082	706,963	638,494	700,000	61,506			
5203	57,885	69,117	133,241	127,849	148,298	20,449			
5205	11,905		73,646	244,382	348,973	104,591			
5211	995	4,750	780	805	680	(125)			
5209	1,728	2,946	874	4,400	3,650	(750)			
5212	222	37	0	2,000	850	(1,150)			
5231	7,392	4,046	69	17,885	19,385	1,500			
5235		0	50,467	40,000	45,000	5,000			
5258		179	28,117	500	500	0			
5259	41,782	115,862	105,142	91,943	174,909	82,966			
5244	2,005	494	1,863	5,500	9,200	3,700			
5234	3,037	7,393	8,797	13,750	16,750	3,000			
5260	14,312	20,499	18,598	11,550	18,700	7,150			
5261			800	7,000	7,000	0			
5262	380	1,102	0	0	0	0			
5241	138,598		0	191,112	226,224	35,112			
5231			4,168						
5217	34,875	5,183	28,887	42,000	42,000	0			
5255	673	3,049	4,418	4,846	4,846	0			
5263	39,780	16,329	6,425	4,595	5,095	500			
5264			0	550	550	0			
5265			0	500	500	0			
5266	2,000		9,736	2,000	2,000	0			
5267				1,750	250	(1,500)			
5231	151,713	71,560	132,496	0	31,125	31,125			
5273	14,722		14,570		92,464	92,464			
5231				22,345	0	(22,345)			
TOTAL POLICE DEPARTMENT									
	\$1,362,654	\$1,919,121	\$2,364,832	\$2,508,495	\$3,137,485	\$628,990			
GENERAL FUND - EXPENSE TOTALS - ALL DEPARTMENTS									
	\$3,870,306	\$4,460,258	\$5,074,097	\$5,541,694	\$6,550,353	\$849,658			
GENERAL FUND - REVENUES OVER (EXPENSES), before Transfers									
	\$4,337,853	\$563,064	(\$1,282,026)	(\$882,655)	(\$1,891,314)	(\$1,008,658)			
TRANSFER INTO GENERAL FROM CAPITAL IMPROVEMENTS FUND									
	\$425,079	\$508,690	\$886,037	\$914,000	\$914,000	\$0			
GENERAL FUND - REVENUES OVER (EXPENSES), after Transfer									
	\$4,762,932	\$1,069,754	(\$365,989)	\$31,345	(\$977,314)	(\$1,008,658)			
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	\$31,345	(\$977,314)	(\$1,008,658)			

CITY OF BELLEFONTAINE NEIGHBORS

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

1 QB ACCOUNT #	2 FY		3 FY		4		5 FY		6 FY		7 DIFFERENCE \$ 2023-2022 BUDGET
	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						
CAPITAL IMPROVEMENT REVENUES - PAGE 11											
Capital improvement tax revenue	\$425,079	\$506,690	\$896,037	\$912,000	\$896,037						(\$15,963)
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	\$898,037						(\$15,963)
TRANSFER TO GENERAL FUND	(\$425,079)	(\$506,690)	(\$898,037)	(\$914,000)	(\$898,037)						\$15,963
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
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 \$ 2023-2022 BUDGET
SEWER LATERAL REVENUES - PAGE 12						
Sewer lateral tax revenue			\$120,000	\$120,000	\$120,000	\$0
Interest			3,129	400	400	0
TOTAL REVENUES	\$0	\$0	\$123,129	\$120,400	\$120,400	\$0
SEWER LATERAL EXPENSES						
Sewer repairs			\$75,000	\$75,000	\$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
	QIB ACCOUNT #	FY JULY 1, 2022 - JUNE 30, 2023 ACTUAL Y-T-D	FY JULY 1, 2024 - JUNE 30, 2025 ACTUAL Y-T-D	JULY 1, 2025 - JUNE 30, 2026 ANNUALIZED	FY JULY 1, 2025 - JUNE 30, 2026 BUDGET	FY JULY 1, 2026 - JUNE 30, 2027 BUDGET	DIFFERENCE \$ 2023-2022 BUDGET				
STREET BONDS - CAPITAL PROJECTS - REVENUE - PAGE 14											
	Interest	\$0	\$0	\$0	\$0	\$5,000	\$5,000				
TOTAL REVENUES		\$0	\$0	\$0	\$0	\$5,000	\$5,000				
STREET BOND - CAPITAL PROJECTS - EXPENSES											
	Street bumps and street speed controls	\$0	\$0	\$0	\$0	\$225,000	\$225,000				
	Streets - roads - improve and repair	0	0	0	0	707,562	782,327				
TOTAL EXPENSES		\$0	\$0	\$0	\$0	\$937,552	\$1,012,327				
REVENUES OVER (EXPENSES), before use of City reserves		\$0	\$0	\$0	\$0	(\$932,552)	(\$1,007,327)				
USE OF CITY STREET BONDS RESERVE - CAPITAL PROJECTS		\$0	\$0	\$0	\$0	\$932,552	\$1,007,327				
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

SALARIES & WAGES:	# of Employees	SALARY	BENEFITS		BENEFITS	
			FICA	LAGERS	TOTAL	TOTAL
Administration:						
City Administrator	1	\$95,000	\$7,268	\$4,750		\$107,018
City Clerk	1	24,000	1,836	1,200		27,036
Deputy City Clerk	1		0	0		0
Assistant Finance Clerk	1		0	0		0
Receptionist	1		0	0		0
Assistant to Prosecutor	1		0	0		0
Cleaning	1		0	0		0
Treasurer	1	15,900	1,216	0		17,116
Assistant Treasurer	1	12,000	918	0		12,918
	9	\$146,900	\$11,238	\$5,950		\$164,088
Elected Officials:						
MAYOR	1	\$20,000	\$1,530	\$0		\$21,530
BOA	8	54,600	4,177	0		58,777
	9	\$74,600	\$5,707	\$0		\$80,307
City Appointed Positions:						
Planning & Zoning	1	\$8,400	\$643	\$0		\$9,043
City Engineer	1	10,200	780	510		11,490
City Collector	1	5,700	436	285		6,421
Image & Beautification		1,920	147	96		2,163
Board of Adjustment per meeting \$15/\$10		300	23	15		338
Parks & Recreation		1,920	147	96		2,163
	3	\$28,440	\$2,176	\$1,002		\$31,618
TOTALS - ADMINISTRATION	21	\$249,940	\$19,120	\$6,952		\$276,012

CITY OF BELLEFONTAINE NEIGHBORS

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

	# of Employees	SALARY	BENEFITS		BENEFITS	
			FICA	LAGERS	BENEFITS	TOTAL
SALARIES & WAGES:						
Courts:						
Court Clerk	1	\$40,000	\$3,060	\$200		\$43,260
Court Clerk Administrator	1	26,000	1,989	130		28,119
Bailiff	1	1,800	138			1,938
	2	\$67,800	\$5,187	\$330		\$73,317

CITY OF BELLEFONTAINE NEIGHBORS

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

	# of Employees	SALARY	BENEFITS		BENEFITS		TOTAL
			FICA	LAGERS	FICA	LAGERS	
SALARIES & WAGES:							
Public Works:							
Director of Public Works	1	\$62,738	\$4,799	\$314			\$67,852
Building inspector/code enforcer	1	56,375	4,313	282			60,970
Assistant Director of Public Works	1	51,756	3,959	259			55,975
Mechanic	1	47,244	3,614	236			51,094
Laborer II - Vacant	1	0	0	0			0
Laborer II - Vacant	1	41,000	3,137	205			44,342
Laborer I	1	38,674	2,959	193			41,826
Laborer I - Vacant	1	38,875	2,974	194			42,044
Administrative Assistant - Building	1	35,327	2,703	177			38,206
Building inspector/code enforcer - Part-time	1	27,157	2,078	136			29,371
Administrative Assistant - Public Works - Part-Time	1	18,154	1,389	91			19,634
Facility Maintenance	1	0	0	0			0
	12	\$417,302	\$31,924	\$2,087			\$451,312

CITY OF BELLEFONTAINE NEIGHBORS

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

	# of Employees	SALARY	BENEFITS		BENEFITS	
			FICA	LAGERS	TOTAL	
SALARIES & WAGES:						
Parks & Recreation Center - Full-time:						
Director of Parks & Recreation	1	\$59,555	\$4,556	\$298		\$64,409
Acquatic Director	1	44,947	3,438	225		48,610
Recreation Supervisor	1	44,174	3,379	221		47,774
Park Maintenance laborer	1	43,138	3,300	216		46,654
Park Maintenance laborer	1	42,252	3,232	211		45,696
Recreation Specialist	1	40,000	3,060	200		43,260
	6	\$274,066	\$20,966	\$1,370		\$296,402
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	\$200,000	\$15,300	\$0		\$215,300
TOTAL PARKS & RECREATION Full time + Part-time	30	\$474,066	\$36,266	\$1,370		\$511,702

CITY OF BELLEFONTAINE NEIGHBORS

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

SALARIES & WAGES:	# of Employees	SALARY	BENEFITS		BENEFITS		BENEFITS		TOTAL	TOTAL WITH BENEFITS
			FICA	POLICE LAGERS	CIVILIAN LAGERS	TOTAL				
POLICE:										
Police Chief	1	\$95,384.83	\$7,296.94	\$17,169.27	\$0	\$24,466.21	\$119,851.04			
Commander Bureau of Field OPS	1	83,038.24	6,352.43	14,946.88	0	21,299.31	104,337.55			
Commander Bureau of Special OPS	1	76,714.50	5,868.66	13,808.61	0	19,677.27	96,391.77			
Police Lieutenant	1	78,248.79	5,986.03	14,084.78	0	20,070.81	98,319.60			
Police Lieutenant	1	79,813.73	6,105.75	14,366.47	0	20,472.22	100,285.95			
Police Lieutenant	1	78,248.79	5,986.03	14,084.78	0	20,070.81	98,319.60			
Police Sergeant	1	79,813.76	6,105.75	14,366.48	0	20,472.23	100,286.99			
Police Sergeant	1	72,289.78	5,530.17	13,012.16	0	18,542.33	90,832.11			
Police Sergeant	1	72,289.78	5,530.17	13,012.16	0	18,542.33	90,832.11			
Police Sergeant	1	70,872.34	5,421.73	12,757.02	0	18,178.76	89,051.10			
Police Sergeant	1	70,872.34	5,421.73	12,757.02	0	18,178.76	89,051.10			
Police Patrolman	1	64,191.26	4,910.63	11,554.43	0	16,465.06	80,656.32			
Police Patrolman	1	64,191.26	4,910.63	11,554.43	0	16,465.06	80,656.32			
Police Patrolman	1	59,302.80	4,536.66	10,674.50	0	15,211.17	74,513.97			
Police Patrolman	1	61,698.63	4,719.95	11,105.75	0	15,825.70	77,524.33			
Police Patrolman	1	61,698.63	4,719.95	11,105.75	0	15,825.70	77,524.33			
Police Patrolman	1	60,488.86	4,627.40	10,887.99	0	15,515.39	76,004.25			
Police Patrolman	1	61,698.63	4,719.95	11,105.75	0	15,825.70	77,524.33			
Police Patrolman	1	61,698.63	4,719.95	11,105.75	0	15,825.70	77,524.33			
Police Patrolman	1	58,140.00	4,447.71	10,465.20	0	14,912.91	73,052.91			
Police Patrolman	1	60,488.86	4,627.40	10,887.99	0	15,515.39	76,004.25			
Police Patrolman	1	57,000.00	4,360.50	10,260.00	0	14,620.50	71,620.50			
Police Patrolman	1	57,000.00	4,360.50	10,260.00	0	14,620.50	71,620.50			
Police Patrolman	1	57,000.00	4,360.50	10,260.00	0	14,620.50	71,620.50			
Police Patrolman	1	57,000.00	4,360.50	10,260.00	0	14,620.50	71,620.50			
EVID/Support Coordinator	1	57,000.00	4,360.50	10,260.00	0	14,620.50	71,620.50			
Chief Admin Assistant	1	50,568.83	3,868.62	9,102.39	19	12,990.25	63,559.08			
P/T Record	1	44,217.00	3,382.60	7,959.06	17	11,358.57	55,575.57			
P/T Record	1	23,375.00	1,788.19	4,207.50	0	5,995.69	29,370.69			
	30	\$1,938,536.53	\$148,298.04	\$348,936.58	\$36.26	\$497,270.88	\$2,435,807.41			

CITY OF BELLEFONTAINE NEIGHBORS

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

	# of Employees	SALARY	BENEFITS		BENEFITS		TOTAL	PERCENT
			FICA	LAGERS	FICA	LAGERS		
SALARIES & WAGES:								
TOTAL CITY	95	3,147,644	240,795	359,675			3,748,114	
% of total expenses							67.63%	
DEPARTMENT								
	# of Employees	SALARY	FICA	BENEFITS	LAGERS	TOTAL		
Police	30	\$1,938,537	\$148,298	\$348,973		\$2,435,807	64.99%	
Parks	30	474,066	36,266	1,370		511,702	13.65%	
Public Works	12	417,302	31,924	2,087		451,312	12.04%	
Court	2	67,800	5,187	330		73,317	1.96%	
Admin	21	249,940	19,120	6,952		276,012	7.36%	
	95	\$3,147,644	\$240,795	\$359,712		\$3,748,151	100.00%	
				TOTAL BUDGET		4,659,039	80.45%	

CITY OF BELLEFONTAINE NEIGHBORS
BANK STATEMENTS ANALYSIS

Each Bank's
Ending Balance Total by Month

REGIONS	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Averages For The Year
General	\$ 875,805.86	\$ 436,539.75	\$ 586,741.13	\$ 687,903.84	\$ 725,666.41	\$ 726,883.59	\$ 743,989.99	\$ 831,066.12	\$ 845,189.30	\$ 865,369.75	\$ -	\$ 800,686.99	\$ 739,622.25
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	\$ 9,530.18
Public Works	\$ 1,682,682.32	\$ 1,686,147.32	\$ 1,689,622.32	\$ 1,694,787.32	\$ 1,699,962.32	\$ 1,705,137.32	\$ 1,705,692.32	\$ 9,627.32	\$ 10,152.32	\$ 13,577.32	\$ 18,597.32	\$ 1,678,887.32	\$ 1,132,128.99
Debt Services	\$ 1,455,611.42	\$ 1,457,086.45	\$ 1,458,412.37	\$ 1,459,942.55	\$ 1,461,222.23	\$ 1,462,854.43	\$ 1,464,137.00	\$ 1,465,420.61	\$ 1,466,809.38	\$ 1,468,198.94	\$ 1,471,221.94	\$ 1,474,186.50	\$ 1,451,241.82
Parks & Rec.	\$ 16,143.40	\$ 16,077.61	\$ 16,093.57	\$ 16,111.76	\$ 16,127.21	\$ 16,144.83	\$ 16,162.03	\$ 16,177.52	\$ 16,194.14	\$ 16,210.78	\$ 16,227.99	\$ 16,209.66	\$ 16,156.67
Payroll	\$ 528,528.87	\$ 529,844.17	\$ 530,963.02	\$ 532,081.87	\$ 533,200.72	\$ 534,319.57	\$ 535,438.42	\$ 536,557.27	\$ 537,676.12	\$ 538,794.97	\$ 539,913.82	\$ 541,032.67	\$ 360,225.98
ARPA	\$ 3,948.25	\$ 1,707.41	\$ 1,481.15	\$ 2,791.00	\$ 2,307.01	\$ 1,163.31	\$ 844.65	\$ 8,212.64	\$ 5,378.13	\$ 9,207.50	\$ 12,335.62	\$ 4,714.64	\$ 11,933.35
FSA	\$ 697,228.92	\$ 697,892.17	\$ 698,484.44	\$ 699,273.82	\$ 699,944.36	\$ 700,687.45	\$ 701,455.33	\$ 702,227.95	\$ 702,949.32	\$ 703,670.69	\$ 704,392.06	\$ 705,113.43	\$ 588,374.04
General Operations	\$ 875,769.44	\$ 826,771.55	\$ 664,757.08	\$ 528,604.07	\$ 585,395.26	\$ 664,398.56	\$ 1,747,551.28	\$ 3,704,911.14	\$ 3,809,358.31	\$ 3,759,894.55	\$ 3,662,716.46	\$ 898,152.42	\$ 3,986.69
Sewer Lateral Fund	\$ 483,246.19	\$ 417,576.19	\$ 398,686.19	\$ 390,966.19	\$ 351,096.19	\$ 342,296.19	\$ 333,496.19	\$ 327,246.19	\$ 317,096.19	\$ 308,668.19	\$ 290,468.19	\$ 433,246.19	\$ 1,844,873.34
General Fund Sweep	\$ 11.44	\$ (1.61)	\$ (10.00)	\$ (10.00)	\$ (20.00)	\$ -	\$ (30.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562,015.69
Show Me Courts	\$ 7,966.88	\$ 10,551.63	\$ 14,219.89	\$ 18,363.22	\$ 21,510.90	\$ 25,377.63	\$ 29,879.41	\$ 17,212.07	\$ 19,742.36	\$ 20,182.15	\$ 20,433.45	\$ 4,237.92	\$ 17,506.46
Total for All Accounts:	\$ 6,595,070.86	\$ 6,096,519.51	\$ 6,077,867.78	\$ 6,061,425.66	\$ 6,123,226.08	\$ 6,397,778.05	\$ 7,304,657.44	\$ 7,097,423.55	\$ 7,211,803.34	\$ 6,576,906.59	\$ 5,581,777.54	\$ 6,955,572.78	
Differences Between Month Totals:	\$ (360,501.97)	\$ (498,251.35)	\$ (18,951.73)	\$ (16,442.12)	\$ 61,800.37	\$ 274,552.02	\$ 906,879.39	\$ (207,533.88)	\$ 114,679.79	\$ (634,896.75)	\$ (995,129.05)	\$ 1,373,795.24	
Net Net Difference:													Zero

PAYROLL ANALYSIS

	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 25/26	REMAINING DIFFERENCE
100	\$25,113.85	9,915.37	\$9,259.85	\$13,961.45	\$10,139.53	\$10,139.53	\$8,525.28	\$11,577.88	\$9,345.28	\$9,924.57	\$12,619.88	\$130,883.27	\$539,510.00	(\$208,626.73)
150	7,571.25	4,660.00	4,675.50	8,627.00	5,946.00	6,726.90	6,448.00	6,071.00	6,275.75	3,110.00	3,477.50	64,184.50	79,271.00	(15,076.50)
200	15,788.11	5,653.36	7,527.95	10,520.22	10,978.11	10,274.11	8,976.96	10,228.51	10,167.44	14,036.57	21,655.50	125,505.84	330,005.00	(204,500.16)
300	141,116.80	134,871.10	137,215.66	201,717.23	140,476.13	190,008.92	147,427.51	140,795.93	142,437.53	145,990.86	184,407.42	1,666,466.69	1,589,952.00	76,514.69
400	20,817.50	20,609.45	20,860.85	31,676.41	15,467.57	33,298.21	16,898.62	11,093.67	10,471.51	4,402.00	11,227.06	191,050.93	0.00	181,050.93
500	24,113.74	22,919.78	22,644.53	33,610.83	22,408.02	21,057.04	16,898.80	15,261.41	15,603.61	15,533.84	28,443.91	238,000.31	217,326.00	20,674.31
600	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
700	25,960.28	23,920.22	11,138.63	16,050.05	10,388.11	9,845.95	8,977.20	7,370.93	8,604.65	9,869.74	18,638.10	145,487.81	160,377.00	(14,879.09)
750	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$280,481.24	\$221,748.28	\$213,322.76	\$317,863.23	\$215,651.41	\$237,859.26	\$205,558.37	\$202,359.18	\$203,339.77	\$202,856.58	\$260,379.37	\$2,561,599.45	\$2,716,441.00	(\$154,841.55)
														\$232,872.68
														\$78,031.13
100	\$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	\$9,521.86	\$14,470.29	\$134,657.45		
150	3,975.62	390.00	4,982.78	5,101.47	7,510.98	5,843.95	5,625.54	7,154.15	8,153.44	4,378.00	10,592.90	63,408.83		
200	9,223.73	10,309.28	13,141.65	11,238.41	16,793.27	11,471.42	10,464.82	11,362.60	11,562.61	10,733.62	16,573.11	132,873.52		
300	114,708.92	106,530.75	105,335.07	108,157.87	176,823.51	124,730.61	137,532.55	123,054.46	130,137.40	113,345.96	217,632.10	1,458,857.21		
400	16,665.98	15,704.60	15,488.27	17,229.22	26,833.55	22,949.15	17,963.38	17,993.38	17,703.79	17,504.70	30,179.86	215,448.28		
500	14,463.70	17,589.59	18,818.59	19,835.35	29,465.84	23,101.70	19,689.36	17,844.87	18,653.47	14,643.26	24,459.37	218,570.10		
600	4,084.58	4,084.65	4,084.36	3,713.27	6,169.49	6,016.03	3,663.74	3,663.74	3,663.74	3,663.74	4,282.00	46,540.34		
700	27,650.37	22,018.18	8,616.18	7,721.45	9,862.82	7,394.21	5,843.87	8,621.69	8,933.17	10,127.89	16,170.35	133,200.27		
750	538.13	96.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	636.53		
	\$203,395.20	\$187,204.00	\$184,378.98	\$185,605.85	\$293,133.74	\$213,120.80	\$210,942.69	\$199,691.69	\$208,339.48	\$183,919.12	\$334,661.98	\$2,404,293.55		
														\$232,872.68
														\$78,031.13
100	\$13,228.09	\$815.17	\$3,842.22	\$1,352.68	(\$11,184.81)	(\$1,488.20)	(\$1,584.15)	\$1,890.88	(\$175.58)	\$402.71	(\$1,850.41)	(\$3,774.18)		
150	3,695.53	3,670.00	(307.28)	4,725.53	(1,365.96)	888.55	923.46	(1,083.15)	(1,877.69)	(1,268.00)	(7,115.40)	785.67		
200	6,664.38	(4,452.92)	(5,515.70)	(315.19)	(6,215.16)	(1,197.31)	(1,837.86)	(1,134.09)	(1,301.17)	3,301.85	(4,990.39)	(7,367.66)		
300	26,407.58	28,340.34	30,880.49	93,559.35	(36,444.38)	25,829.31	9,874.95	17,741.47	12,303.13	32,644.30	(53,524.68)	207,609.48		
400	4,152.12	4,930.85	5,372.65	14,647.19	(10,574.98)	10,349.06	(7,268.78)	(6,890.71)	(6,993.26)	(15,102.70)	(16,962.80)	(24,398.39)		
500	9,650.04	4,930.19	3,825.74	13,775.48	(7,962.82)	(2,044.68)	(2,860.56)	(2,593.46)	(3,054.86)	890.95	3,984.54	19,430.21		
600	(4,084.58)	(4,035.65)	(4,054.36)	(3,713.27)	(5,169.49)	(6,616.03)	(3,663.74)	(3,663.74)	(3,663.74)	(3,663.74)	(4,282.00)	(46,640.34)		
700	(1,990.09)	1,902.04	2,522.45	8,238.60	525.25	(984.26)	1,133.33	(1,250.71)	(128.52)	(228.24)	2,467.75	12,297.64		
750	(538.13)	(86.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(636.53)		
	\$57,085.04	\$34,544.28	\$28,943.78	\$132,357.88	(\$77,482.35)	\$24,798.46	(\$5,384.32)	\$2,807.49	(\$4,995.71)	\$18,977.46	(\$54,282.61)	\$157,305.92		
	28.07%	18.46%	15.70%	71.31%	-26.43%	11.61%	-2.55%	1.41%	-2.40%	10.32%	-16.22%	6.54%		

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 _____ or _____ 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 _____ or _____ mainly due to the _____ 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 2026-2027 is budgeted to be _____.

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.