

CITY OF BELLEFONTAINE NEIGHBORS

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

GENERAL FUND	ANNUALIZED		BUDGET		BUDGET		INCREASE (DECREASE) \$	PERCENT OF BUDGET %	PERCENT OF INCREASE (DECREASE) LY
	JULY 1, 2025 - JUNE 30, 2026	JULY 1, 2025 - JUNE 30, 2026	JULY 1, 2026 - JUNE 30, 2027	JULY 1, 2026 - JUNE 30, 2027					
REVENUES									
TOTAL Sales tax and other City taxes - Revenue	\$3,197,074	\$3,126,000	\$3,126,000	\$3,126,000	\$0	67.10%			
TOTAL Gross Receipts Utility Tax Revenues	397,428	1,183,000	1,183,000	1,183,000	0	25.39%			
TOTAL Licenses	11,466	35,000	35,000	35,000	0	0.75%			
TOTAL Permits & Inspection Revenues	37,415	78,400	78,400	78,400	0	1.68%			
TOTAL Court Revenue	39,728	54,400	54,400	54,400	0	1.17%			
TOTAL Recreation Center Revenue	32,451	109,689	109,689	109,689	0	2.35%			
TOTAL Other Revenues	76,510	72,550	72,550	72,550	0	1.56%			
TOTAL Revenues	\$3,792,071	\$4,659,039	\$4,659,039	\$4,659,039	\$0	100.00%			
EXPENSES									
Administration	\$1,148,439	\$1,332,763	\$1,332,763	\$2,002,741	\$669,978	42.99%	50.27%		
Courts	106,864	107,484	107,484	116,835	9,351	2.51%	8.70%		
Public Works (Street)	695,718	832,604	832,604	712,288	(120,315)	15.29%	-14.45%		
Parks & Recreation Center	758,244	770,348	770,348	735,728	(34,620)	15.79%	-4.49%		
Police	2,364,832	2,508,495	2,508,495	3,137,485	628,990	67.34%	25.07%		
TOTAL Expenses	\$5,074,097	\$5,551,694	\$5,551,694	\$6,705,077	\$1,153,383	100.00%	20.78%		
Revenues over Expenses, before transfers	(\$1,282,026)	(\$892,655)	(\$892,655)	(\$2,046,038)	(\$1,153,383)				
TRANSFER FROM CAPITAL IMPROVEMENTS									
Revenues over Expenses, after transfers	(\$386,989)	\$21,345	\$21,345	(\$1,132,038)	\$1,153,383				

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
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PAGE 8	Public Works (Street) department expenses
PAGE 9	Rec Center expenses
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PAGE 11	Capital improvement tax
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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 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 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	679,202	693,082	706,963	685,000	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	851,313	201,871	39,356	250,000	250,000	0
Railroad Tax	83,834	0	0	67,000	67,000	0
Roads & Bridges Tax	62,007	0	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	\$594,466	\$32,592	\$55,312	\$560,000	\$560,000	\$0
Gas	274,233	63,065	80,725	280,000	280,000	0
Telephone	52,361	0	76,515	105,000	105,000	0
Water	71,762	89,443	176,150	145,000	145,000	0
Cable Television Fees	88,937	8,942	6,105	93,000	93,000	0
Gross Receipts utility taxes - other	188	215,125	2,820	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	\$10,566	\$43,608	\$8,836	\$30,000	\$30,000	\$0
Occupational Licenses	1,115	589	2,455	4,000	4,000	0
Liquor Licenses	1,723	0	0	1,000	1,000	0
Animal Licenses (Dog tags)	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	
			QB	FY	JULY 1, 2025 - JUNE 30, 2026 ANNUALIZED	FY	JULY 1, 2025 - JUNE 30, 2026 BUDGET	FY		JULY 1, 2026 - JUNE 30, 2027 BUDGET
PERMITS & INSPECTIONS - REVENUES - PAGE 2										
4051	Construction Permits									
4052	Occupancy Permits									
4054	Building - Special Assessments									
4055	Concrete Permits									
4056	Heating/A/C Permits									
4057	Siding/Roofing Permits									
4058	Inspections									
4059	Residential rental registration fees									
	Vacant House Registration Fees									
	Abatelements									
	TOTAL Permits & Inspection Revenues									
	COURT REVENUE:									
	Fines									
4041										
4042.1	Court Costs - Education									
4042.2	Court Costs - Defense									
4042	Court Costs - Other									
4043	Other									
	Police costs reimbursements									
	Bond Forfeiture									
	Federal seizure funds									
4047	Live Scan									
4048	Jail Fees collected									
4048.1	Court Fines and Fees - Other									
	TOTAL Court Revenue									

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 - 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 \$		
ACCOUNT #						2023-2022 BUDGET		
RECREATION CENTER - REVENUES - PAGE 3								
4063	Weight room (\$50)	\$105	\$0	\$0	\$0	\$0	\$0	\$0
4064	Gym Lessons	5,500	0	0	15,000	15,000	0	0
4066	Swimming	3,594	(575)	0	12,000	12,000	0	0
4067	Swim Lessons	4,492	(40)	0	7,651	7,651	0	0
4069	Room rent	(495)	(4,904)	(3,220)	7,079	7,079	0	0
4070	Park	26,130	18,260	(1,440)	6,917	6,917	0	0
4071	Swim Team	14,420	5,571	176	11,892	11,892	0	0
4074.1	Golf	0	0	0	0	0	0	0
4074	Snack bar - other	3,572	0	0	8,122	8,122	0	0
4075	Gym User Fees	75	0	0	0	0	0	0
4077	ID Cards	3,231	0	0	12,712	12,712	0	0
4078	Special events	1,689	15	0	100	100	0	0
	Silver sneakers	0	0	0	3,000	3,000	0	0
4079.2	Tivity health	2,546	1,150	0	3,000	3,000	0	0
4072	Memberships	23,623	17,228	36,230	15,000	15,000	0	0
4079.3	AAV Incentives	0	910	0	0	0	0	0
4080	Miscellaneous	0	170	493	216	216	0	0
4062	Water pay as you go	2,002	0	0	7,000	7,000	0	0
4079	Other - other	16,288	0	213	0	0	0	0
TOTAL Recreation Center Revenue		\$108,617	\$37,890	\$32,451	\$109,689	\$109,689	\$0	\$0

CITY OF BELLEFONTAINE NEIGHBORS

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

1 QB ACCOUNT #	2 FY JULY 1, 2022 - JUNE 30, 2023 ACTUAL Y-T-D		3 FY JULY 1, 2024 - JUNE 30, 2025 ACTUAL Y-T-D		4 JULY 1, 2025 - JUNE 30, 2026 ANNUALIZED		5 FY JULY 1, 2026 - JUNE 30, 2027 BUDGET		6 FY JULY 1, 2026 - JUNE 30, 2027 BUDGET		7 DIFFERENCE \$ 2023-2022 BUDGET	
	OTHER REVENUES: - PAGE 4											
4091	Election Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$50	\$0	\$0	\$0
4095	Interest	81,574	55,401	0	0	0	70,400	70,400	70,400	70,400	0	0
4097	Miscellaneous	836,952	133,802	63,146	0	0	0	0	0	0	0	0
	Sale of Fixed Assets	2,175	13,364	0	0	0	0	0	0	0	0	0
4098	Grant Revenue - Parks	450,473	100,279	0	0	0	0	0	0	0	0	0
4104	National Opioid Settlement	3,307	0	0	0	0	2,100	2,100	2,100	2,100	0	0
4097.2	American Rescue Plan Act Funds	0	0	0	0	0	0	0	0	0	0	0
	TOTAL Other Revenues	\$1,374,481	\$289,482	\$76,510	\$72,550	\$72,550	\$72,550	\$72,550	\$72,550	\$72,550	\$0	\$0
	TOTAL REVENUES	\$8,208,159	\$5,023,321	\$3,792,071	\$4,659,039	\$4,659,039	\$4,659,039	\$4,659,039	\$4,659,039	\$4,659,039	\$0	\$0
	LESS: American Rescue Plan Act Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES, net of American Rescue Plan Act Funds	\$8,208,159	\$5,023,321	\$3,792,071	\$4,659,039	\$4,659,039	\$4,659,039	\$4,659,039	\$4,659,039	\$4,659,039	\$0	\$0

CITY OF BELLEFONTAINE NEIGHBORS

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

Credit card expenses - late fees and interest	5053.1	57,403	17,312	1,793	250	1,800	1,550
Bank Fees Charges	5053.3	6,718	0	1,041	1,500	1,500	0
Loomis (Armed Car Service)	5053.5	472	5,490	8,792	4,300	5,200	900
Expenses - Mayor	5054.1	12,360	237	190	0	3,000	3,000
Expenses - Mayor Special Events	5054.12	5,041		2,035	0	0	0
Advertising	5054.2	11,529		778	0	0	0
Public Relations	5054.4	300	198	1,678	0	2,000	2,000
Black History	5054.5		54	6,387	8,000	1,500	(6,500)
Equipment purchases	5068			4,202	0	5,000	5,000
Miscellaneous expense - other	5054			2,798	0	0	0
Mobile phones - administration	5055.1	185	32,133	1,843	1,422	1,500	78
Mobile phones - other	5055		2,440		0	0	0
Web page maintenance	5056	1,300	1,820	1,418	1,560	1,600	40
Bridge-Shepley	5080			37,939	0	0	0
Administration - other	5050			0	0	0	0
Newsletter				11,395	10,000	10,000	0
Capital expense	5070		178,923	4,202	0	0	0
Computer	5071			0	0	5,000	5,000
Lease equipment maintenance contract	5072			0	0	0	0
Kwanzaa					2,000	1,500	(500)
TOTAL ADMINISTRATION		\$986,998	\$1,310,708	\$1,148,439	\$1,332,763	\$2,002,741	\$669,978

CITY OF BELLEFONTAINE NEIGHBORS

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

COURT DEPARTMENT - PAGE 7										
Salaries	5402									
FICA-Medicare (Payroll taxes)	5403	\$45,345	\$69,180	\$75,469	\$71,100	\$79,800	\$8,700			
Pension - Legers	5405	2,042	5,292	5,773	5,439	6,105	666			
Judge	5495	16		0	405	390	(15)			
Insurance MIRMA	5404	1,932		0	12,000	12,000	0			
Dues & Professional associations	5411			0	0	0	0			
Seminars, meetings, and conventions	5412			550	300	300	0			
Office supplies	5444	450	1,270	457	3,240	3,240	0			
LOOMIS - security	5455			0	500	500	0			
IT REJIS	5417		2,082	15,389	10,000	10,000	0			
Court Equipment maintenance	5431		562	0	0	0	0			
Computer for E-Court	5471			0	600	600	0			
Court Admin Consulting	5408			9,225	0	0	0			
		\$49,785	\$78,386	\$106,864	\$107,484	\$116,855	\$9,351			
TOTAL COURT DEPARTMENT										

CITY OF BELLEFONTAINE NEIGHBORS

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

TOTAL PUBLIC WORKS (STREET/BLDG) DEPARTMENT - PAGE 8									
Salaries	5302	\$439,507	\$380,605	\$415,205	\$417,301	\$435,773	\$18,472		
FICA-Medicare (Payroll taxes)	5303	13,938	29,116	31,763	31,924	33,337	1,413		
Pension - Legers	5305	72		0	2,379	2,179	(200)		
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	50,000	(150,000)		
Insurance M/RMA	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	45,000	5,000		
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	500	0		
Mosquito control	5336	1,274		0	2,500	2,500	0		
Asphalt/Concrete/Tar	5337	5,967	6,467	7,826	10,000	10,000	0		
Tree Removal	5338		15,419	1,036	20,000	25,000	5,000		
Signage	5339			1,387	3,000	3,000	0		
Software	5369			26,544	3,300	3,300	0		
Cell Phones	5355	176		2,950	1,200	1,200	0		
TOTAL PUBLIC WORKS (STREET) DEPARTMENT		\$796,820	\$579,216	\$695,718	\$832,604	\$712,288	(\$120,315)		

CITY OF BELLEFONTAINE NEIGHBORS

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

PARKS & RECREATION CENTER - PAGE 9										
Salaries	5502									
Recreation Center - part-time	5502	\$396,371	\$287,738	\$262,321	\$229,140	\$272,314	\$43,174			
FICA-Medicare (Payroll taxes)	5503	118,866	147,569	212,559	271,615	155,047	(116,468)			
Pension - Lagors	5505	18,370	33,301	36,328	38,306	32,693	(5,607)			
Equipment maintenance	5531	73		0	1,306	1,362	56			
Insurance M/R/W/A	5504	11,371	2,181	6,694	28,000	35,000	7,000			
Advertising	5521	31,079	4,292	4,364	53,587	16,572	(37,015)			
Office expenses/supplies	5644	9,526		11,811	10,000	14,000	4,000			
Snack bar	5527	2,833	3,599	2,821	5,500	5,500	0			
Cleaning	5528	1,638	2,649	14,399	5,800	5,800	0			
Special events	5529	63	1,422	2,555	4,000	8,000	4,000			
Swim Team	5520	3,490	6,747	0	1,500	1,500	0			
Instructors	5519		890	4,678	0	0	0			
RC miscellaneous	5554	298	3,437	329	0	0	0			
Dues & Memberships	5511			780	2,086	3,000	915			
Uniforms	5534				0	0	0			
RC - Other - Loomis Security	5553			3,766	4,100	4,100	0			
Mobile phones	5555	128		88	830	830	0			
Capital expense	5570	56,863	64,079	26,347	0	12,000	12,000			
Aquatics	5516	18,908	14,992	11,124	30,875	38,000	7,325			
Advertising/Newsletter	5553.1	4,172		0	12,965	12,965	0			
Building Maintenance	5540			119,587	31,045	32,045	1,000			
Fuel	5555			23,690	40,000	45,000	5,000			
Municipal Park Grant match						40,000	40,000			
TOTAL RECREATION CENTER		\$674,049	\$572,826	\$758,244	\$770,348	\$735,728	(\$34,620)			

CITY OF BELLEFONTAINE NEIGHBORS

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

POLICE DEPARTMENT - PAGE 10									
Salaries	5202	\$838,650	\$903,493	1,034,756	\$1,032,739	\$1,238,537	\$205,798		
Wages and benefits - PROF P	5202.2		693,082	706,963	638,494	700,000	61,506		
FICA-Medicare (Payroll taxes)	5203	57,885	69,117	183,241	127,849	148,298	20,449		
Pension - Lagars	5205	11,905		73,646	244,382	348,973	104,581		
Dues & Memberships	5211	995	4,750	780	805	680	(125)		
Investigative/evidence	5208	1,728	2,946	874	4,400	3,650	(750)		
Equipment	5212	222	37	0	2,000	850	(1,150)		
Conferences	5231	7,392	4,048	69	17,885	19,385	1,500		
Fuel	5235		0	50,467	40,000	45,000	5,000		
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	5244	2,005	494	1,883	5,500	3,700	(1,800)		
Uniforms and equipment	5234	3,037	7,393	8,797	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			800	7,000	7,000	0		
Emergency Services	5262	380	1,102	0	0	0	0		
Insurance MIRMA	5241	138,598		0	191,112	226,224	35,112		
Special Programs	5231			4,168					
IT - Rejis - Police	5217	34,875	5,183	28,887	42,000	42,000	0		
Mobile phones	5255	673	3,049	4,418	4,846	4,846	0		
Contracts and warranties	5263	39,780	16,329	6,425	4,595	5,095	500		
Major case squad	5264		0	0	550	550	0		
Promotions assessment center	5265		0	0	500	500	0		
Law enforcement certification center	5266	2,000		9,736	2,000	2,000	0		
Law Enforcement Recognition	5267			0	1,750	250	(1,500)		
Vehicle maintenance & repairs	5231			0	0	31,125	31,125		
Equipment Purchases - Capital	5273	151,713	71,560	132,495	0	92,484	92,484		
Capital - Vehicle Maintenance	5231	14,722		14,570	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	\$5,551,694	\$6,705,077	\$1,153,383		
GENERAL FUND - REVENUES OVER (EXPENSES), before Transfers		\$4,337,853	\$563,054	(\$1,282,025)	(\$892,655)	(\$2,046,038)	(\$1,153,383)		
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	(\$385,988)	\$21,345	(\$1,132,038)	(\$1,153,383)		
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	(\$1,132,038)	(\$1,153,383)		

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, 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	\$896,037					(\$15,963)
Interest	0	0	2,000	2,000	2,000	2,000					0
Grants			0	0	0	0					0
TOTAL REVENUES	\$425,079	\$506,690	\$898,037	\$914,000	\$898,037	\$898,037					(\$15,963)
TRANSFER TO GENERAL FUND	(\$425,079)	(\$506,690)	(\$898,037)	(\$914,000)	(\$898,037)	(\$898,037)					\$15,963
EXCESS REVENUES over (EXPENSES)	\$0	\$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 - 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
				FY	FY	FY	FY	
QB	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		
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
				FY	ACTUAL Y-T-D	JULY 1, 2025 - JUNE 30, 2026 ANNUALIZED	JULY 1, 2025 - JUNE 30, 2026 BUDGET	
	QB	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 \$		
	ACCOUNT #							
STREET BONDS - CAPITAL PROJECTS - REVENUE - PAGE 14								
	Interest	\$0	\$0	\$0	\$5,000	\$5,000		
	TOTAL REVENUES	\$0	\$0	\$0	\$5,000	\$5,000		
STREET BOND - CAPITAL PROJECTS - EXPENSES								
	Street bumps and street speed controls	\$0	\$0	\$0	\$225,000	\$225,000		
	Streets - roads - improve and repair	0	0	0	707,552	782,327		
	TOTAL EXPENSES	\$0	\$0	\$0	\$937,552	\$1,012,327		
	REVENUES OVER (EXPENSES), before use of City reserves	\$0	\$0	\$0	(\$932,552)	(\$1,007,327)		
	USE OF CITY STREET BONDS RESERVE - CAPITAL PROJECTS	\$0	\$0	\$0	\$932,552	\$1,007,327		
	REVENUES OVER (EXPENSES), after use of City reserves	\$0	\$0	\$0	\$0	\$0		

CITY OF BELLEFONTAINE NEIGHBORS

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

SALARIES & WAGES:	# of Employees	SALARY	BENEFITS		BENEFITS		TOTAL
			FICA	LAGERS	FICA	LAGERS	
Administration:							
City Administrator	1	\$95,000	\$7,268	\$4,750			\$107,018
City Clerk	1	46,628	3,567	2,331			52,526
Deputy City Clerk	1		0	0			0
Finance Clerk	1	32,467	2,484	1,623			36,574
Finance Clerk - P/T	1	16,234	1,242	0			17,476
Receptionist	1	29,999	2,295	1,500			33,794
Assistant to Prosecutor	1	16,800	1,285	840			18,925
Cleaning	1		0	0			0
	8	\$237,128	\$18,140	\$11,045			\$266,313
Elected Officials:							
MAYOR	1	\$20,000	\$1,530	\$1,000			\$22,530
BOA	8	57,480	4,397	2,874			64,751
	9	\$77,480	\$5,927	\$3,874			\$87,281
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		0	0	0			0
Parks & Recreation		1,920	147	96			2,163
Assistant City Clerk	1	1,853	142				1,995
Treasurer	1	15,900	1,216	0			17,116
Assistant Treasurer	1	12,000	918	0			12,918
	6	\$57,893	\$4,429	\$987			\$63,309
TOTALS - ADMINISTRATION	23	\$372,501	\$28,496	\$15,906			\$416,903

CITY OF BELLEFONTAINE NEIGHBORS

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

	# of Employees	SALARY	BENEFITS		TOTAL	
			FICA	LAGERS	BENEFITS	LAGERS
SALARIES & WAGES:						
Courts:						
Court Clerk	1	\$52,000	\$3,978	\$260	\$56,238	
Court Clerk P/T	1	26,000	1,989	130	28,119	
Bailiff	1	1,800	138		1,938	
	2	\$79,800	\$6,105	\$390	\$86,295	

CITY OF BELLEFONTAINE NEIGHBORS

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

SALARIES & WAGES:	# of Employees	SALARY	BENEFITS		BENEFITS	
			FICA	LAGERS	TOTAL	
Public Works:						
Director of Public Works	1	\$65,000	\$4,973	\$325	\$70,298	
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	0	0	0	0	
Laborer II - Vacant	1	41,600	3,182	208	44,990	
Laborer II - Vacant	1	45,760	3,501	229	49,489	
Laborer I	1	39,520	3,023	198	42,741	
Laborer I - Vacant	1	39,520	3,023	198	42,741	
Administrative Assistant - Building - Part-time	1	15,603	1,194	78	16,875	
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	
Administrative Assistant - Building	1	35,327	2,703	177	38,206	
	13	\$435,773	\$33,337	\$2,179	\$471,288	

CITY OF BELLEFONTAINE NEIGHBORS

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

	# of Employees	SALARY	BENEFITS		BENEFITS	
			FICA	LAGERS	TOTAL	
SALARIES & WAGES:						
<u>Parks & Recreation Center - Full-time:</u>						
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
Recreation Specialist	1	40,900	3,060	200		43,260
	6	\$272,314	\$20,832	\$1,362		\$294,508
<u>Parks & Recreation Center - Part-time:</u>						
Instructors	8	12,615	965			13,580
P/T Employees - Front Desk	7	57,126	4,370			61,496
P/T Employees - Van Driver	2	29,892	2,287			32,179
P/T Employees - Summer workers	11	31,376	2,400			33,776
P/T Employees - Asst Pool Manager	1	11,640	890			12,530
P/T Employees - Lifeguards - yearly	3	12,398	948			13,346
	32	\$155,047	\$11,861	\$0		\$166,908
	38	\$427,361	\$32,693	\$1,362		\$461,416
TOTAL PARKS & RECREATION Full time + Part-time						

CITY OF BELLEFONTAINE NEIGHBORS

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

	# of Employees	SALARY	BENEFITS		BENEFITS		BENEFITS		TOTAL WITH BENEFITS
			FICA	POLICE LAGERS	CIVILIAN LAGERS	TOTAL			
SALARIES & WAGES:									
POLICE:									
Police Chief	1	\$95,384.83	\$7,296.94	\$17,199.27	\$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 Lieutenant	1	79,813.76	6,105.75	14,366.48	0	20,472.23	100,285.99		
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	84,191.26	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	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	3,868.52	9,102.39	19	12,990.25	63,559.08		
P/T Record	1	44,217.00	3,382.80	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	\$487,270.88	\$2,435,807.41		

CITY OF BELLEFONTAINE NEIGHBORS

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

	# of Employees	SALARY	BENEFITS		BENEFITS		TOTAL
			FICA	LAGERS	FICA	LAGERS	
SALARIES & WAGES:							
TOTAL CITY	106	3,253,971	248,929	368,773		3,871,673	
% of total expenses						69.74%	
DEPARTMENT	# of Employees	SALARY	BENEFITS FICA	BENEFITS LAGERS	BENEFITS FICA	BENEFITS LAGERS	TOTAL
Police	30	\$1,938,537	\$148,298	\$348,973		\$2,435,807	62.91%
Parks	38	427,361	32,693	1,362		461,416	11.92%
Public Works	13	435,773	33,337	2,179		471,288	12.17%
Court	2	79,800	6,105	390		86,295	2.23%
Admin	23	372,501	28,496	15,906		416,903	10.77%
	106	\$3,253,971	\$248,929	\$368,809		\$3,871,709	100.00%
				TOTAL BUDGET		4,669,039	83.10%

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-25	Averages For The Year
General	\$ 875,805.86	\$ 436,539.75	\$ 586,741.18	\$ 697,905.84	\$ 725,666.41	\$ 726,883.59	\$ 743,989.99	\$ 831,066.12	\$ 845,189.30	\$ 865,369.75	\$ -	\$ 800,686.99	\$ 799,622.25
Public Works	\$ 1,682,682.32	\$ 1,686,147.32	\$ 1,689,522.32	\$ 1,694,787.32	\$ 1,695,382.32	\$ 1,700,522.32	\$ 1,705,692.32	\$ 1,710,777.32	\$ 1,715,889.32	\$ 1,720,932.32	\$ 1,725,977.32	\$ 1,730,987.32	\$ 1,735,930.18
Capital Improvements	\$ 1,455,611.42	\$ 1,467,086.45	\$ 1,483,413.37	\$ 1,499,962.55	\$ 1,461,222.23	\$ 1,462,654.43	\$ 1,464,137.00	\$ 1,465,420.61	\$ 1,466,809.38	\$ 1,468,195.94	\$ 1,341,221.94	\$ 1,454,186.50	\$ 1,451,241.82
Debt Services	\$ 16,143.40	\$ 16,077.61	\$ 16,093.57	\$ 16,111.76	\$ 16,127.21	\$ 16,144.33	\$ 16,162.03	\$ 16,177.52	\$ 16,194.24	\$ 16,210.78	\$ 16,227.99	\$ 16,209.66	\$ 16,156.67
Parks & Rec.	\$ 528,529.87	\$ 582,944.17	\$ 536,341.72	\$ 539,562.02	\$ 543,487.27	\$ 548,352.37	\$ 548,352.37	\$ 548,352.37	\$ 548,352.37	\$ 548,352.37	\$ 548,352.37	\$ 548,352.37	\$ 548,352.37
Payroll	\$ 8,948.25	\$ 1,707.41	\$ 1,491.15	\$ 2,791.00	\$ 2,807.01	\$ 116.31	\$ 844.65	\$ 822.64	\$ 5,077.12	\$ 9,207.50	\$ 12,395.62	\$ 520,767.67	\$ 360,225.98
ARPA	\$ 697,228.32	\$ 697,892.17	\$ 698,484.44	\$ 699,279.82	\$ 699,944.36	\$ 700,687.45	\$ 701,455.33	\$ 702,247.95	\$ 703,049.32	\$ 703,849.32	\$ 704,649.32	\$ 705,449.32	\$ 706,249.32
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	\$ 3,596.69
General Operations	\$ 875,763.44	\$ 826,771.55	\$ 664,757.08	\$ 528,604.07	\$ 595,395.26	\$ 864,598.56	\$ 1,747,551.28	\$ 3,704,911.14	\$ 3,809,388.31	\$ 3,759,894.55	\$ 3,862,716.46	\$ 3,996.69	\$ 3,996.69
Sewer Lateral Fund	\$ 433,246.19	\$ 417,576.19	\$ 398,586.19	\$ 390,966.19	\$ 351,096.19	\$ 342,296.19	\$ 338,486.19	\$ 327,346.19	\$ 317,096.19	\$ 308,688.19	\$ 290,468.19	\$ 483,246.19	\$ 362,015.69
General Fund Sweep	\$ 11.44	\$ (1.61)	\$ (10.00)	\$ (10.00)	\$ (20.00)	\$ (30.00)	\$ (30.00)	\$ (30.00)	\$ (30.00)	\$ (30.00)	\$ (30.00)	\$ (30.00)	\$ (30.00)
Show Me Courts	\$ 7,966.88	\$ 10,951.63	\$ 14,219.83	\$ 18,363.22	\$ 21,510.90	\$ 25,377.63	\$ 29,879.41	\$ 37,212.07	\$ 45,742.36	\$ 50,182.15	\$ 50,433.45	\$ 435,246.19	\$ 36,098.84
Total for All Accounts:	\$ 6,595,070.86	\$ 6,096,819.51	\$ 6,077,867.78	\$ 6,061,425.66	\$ 6,123,236.03	\$ 6,387,778.05	\$ 7,304,657.44	\$ 7,097,123.85	\$ 7,211,803.34	\$ 6,576,906.59	\$ 5,581,777.54	\$ 6,555,572.78	\$ 6,555,572.78
Differences Between Month Totals:	\$ (360,501.92)	\$ (498,251.35)	\$ (18,951.73)	\$ (15,462.12)	\$ 61,800.37	\$ 274,552.02	\$ 906,879.99	\$ (207,538.88)	\$ 114,679.79	\$ (634,836.75)	\$ (985,129.05)	\$ 1,373,795.24	\$ 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 26/26	BUDGET FY 25/26	REMAINING DIFFERENCE
100 ADMINISTRATION	\$25,113.86	9,915.37	\$9,259.86	\$13,961.45	\$10,401.47	\$10,138.53	\$8,626.28	\$11,377.88	\$9,345.28	\$9,924.57	\$12,619.88	\$130,883.27	\$339,510.00	(\$208,626.73)
150 COURTS	7,871.25	4,050.00	4,975.50	9,927.00	5,945.00	6,449.00	8,449.00	6,275.75	6,275.75	3,110.00	3,477.50	64,194.50	79,271.00	(15,076.50)
200 BUILDING/Public Works	15,788.11	5,853.38	7,527.55	10,920.22	10,578.11	10,274.11	8,576.96	10,228.51	10,157.44	14,035.57	21,565.50	126,505.84	330,006.00	(204,500.16)
300 POLICE	141,116.50	194,871.10	137,215.56	201,717.23	140,478.13	150,008.92	147,427.51	140,795.93	142,437.53	145,990.86	184,407.42	1,656,466.89	1,589,882.00	76,584.89
400 STREETS/Public Works	20,817.50	20,608.45	20,860.93	31,976.41	15,467.57	33,289.21	10,683.62	11,093.67	10,715.51	4,402.00	11,207.06	191,060.93	217,326.00	(26,265.07)
600 REC CENTER	24,113.74	22,519.78	22,644.33	33,910.63	22,403.02	21,057.04	16,808.80	15,261.41	15,603.61	15,533.84	28,443.91	238,000.31	217,326.00	20,674.31
650 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
700 REC CENTER	25,960.28	23,920.22	11,136.63	16,050.05	10,388.11	6,349.95	6,977.20	7,370.98	8,804.65	9,889.74	18,688.10	145,487.91	180,377.00	(34,889.09)
750 REC CENTER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$260,481.24	\$221,748.28	\$213,322.76	\$317,963.23	\$215,651.41	\$237,859.26	\$205,538.37	\$202,369.15	\$203,339.77	\$202,886.86	\$280,379.37	\$2,561,596.45	\$2,718,441.00	(\$156,844.55)
100 ADMINISTRATION	\$11,784.77	\$10,530.54	\$12,902.08	\$12,608.81	\$21,586.28	\$11,624.73	\$10,209.43	\$9,868.80	\$9,521.06	\$9,521.86	\$14,470.29	\$134,657.45	\$134,657.45	0.00
150 COURTS	3,975.62	390.00	4,982.78	5,101.47	7,310.98	5,843.95	5,529.54	7,154.15	8,153.44	4,378.00	10,592.90	65,408.83	65,408.83	0.00
200 BUILDING/Public Works	9,223.73	10,306.28	13,141.65	11,238.41	16,793.27	11,471.42	10,464.82	11,362.60	11,562.51	10,733.62	16,575.11	132,873.52	132,873.52	0.00
300 POLICE	114,703.92	106,530.76	106,335.07	108,187.87	176,922.51	124,179.81	137,552.35	123,064.46	130,137.40	113,345.96	217,932.10	1,458,887.21	1,458,887.21	0.00
400 STREETS/Public Works	16,665.38	15,704.60	15,488.27	17,228.22	28,032.55	22,395.15	17,953.38	17,953.38	17,728.79	17,504.70	30,179.86	24,449.28	24,449.28	0.00
500 REC CENTER	14,463.70	17,589.59	18,818.59	19,855.25	29,465.84	23,101.70	19,689.36	17,844.87	18,658.47	14,643.26	24,459.37	215,670.10	215,670.10	0.00
600 REC CENTER	4,084.58	4,035.65	4,094.38	3,713.27	5,193.49	6,516.53	3,663.74	3,663.74	3,663.74	3,663.74	4,282.00	46,640.34	46,640.34	0.00
700 REC CENTER	27,950.37	22,018.18	8,616.18	7,721.45	9,562.62	7,394.21	5,843.87	8,521.69	8,933.17	10,127.98	16,170.35	133,200.27	133,200.27	0.00
750 REC CENTER	538.13	98.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	636.53	636.53	0.00
	\$203,385.20	\$187,204.00	\$184,378.98	\$185,605.85	\$285,133.74	\$213,120.80	\$210,942.69	\$199,591.69	\$208,339.48	\$193,918.12	\$334,661.98	\$2,404,293.53	\$2,404,293.53	0.00
100 ADMINISTRATION	\$13,329.09	(\$816.17)	(\$3,642.22)	\$1,352.68	(\$11,194.81)	(\$1,486.20)	(\$1,594.15)	\$1,680.85	(\$175.58)	\$402.71	(\$1,850.41)	(\$3,774.18)	(\$3,774.18)	0.00
150 COURTS	3,565.63	3,670.00	3,072.29	4,725.53	1,365.98	886.55	923.46	1,083.19	(\$1,877.69)	1,954.00	(\$1,183.40)	785.67	785.67	0.00
200 BUILDING/Public Works	6,564.38	(\$4,452.92)	(\$5,613.70)	(\$18.19)	(\$6,215.16)	(\$1,197.31)	(\$1,887.66)	(\$1,134.09)	(\$1,405.17)	3,301.95	4,980.36	(\$7,609.43)	(\$7,609.43)	0.00
300 POLICE	26,497.58	28,340.34	20,890.49	93,559.36	(\$8,444.39)	25,829.31	9,874.86	17,741.47	12,303.13	32,944.90	(\$3,524.66)	207,609.43	207,609.43	0.00
400 STREETS/Public Works	4,152.12	4,903.65	3,372.68	14,647.19	10,349.05	10,304.06	7,298.76	(\$6,993.71)	(\$983.28)	(\$13,102.70)	(\$18,952.90)	(\$24,398.93)	(\$24,398.93)	0.00
600 REC CENTER	9,650.04	4,920.19	3,825.74	13,775.48	(\$7,062.82)	(\$2,044.66)	(\$2,880.66)	(\$3,583.46)	(\$3,094.66)	890.58	3,964.84	19,490.21	19,490.21	0.00
650 REC CENTER	(\$4,094.58)	(\$4,035.65)	(\$4,034.35)	(\$3,713.27)	(\$5,159.45)	(\$6,516.03)	(\$3,663.74)	(\$3,663.74)	(\$3,663.74)	(\$3,663.74)	(\$4,282.00)	(\$46,640.34)	(\$46,640.34)	0.00
700 REC CENTER	(\$1,990.09)	1,902.04	2,522.45	8,328.60	535.29	(\$94.26)	1,133.33	(\$1,250.71)	(\$128.52)	(\$28.24)	2,467.75	12,287.84	12,287.84	0.00
750 REC CENTER	(\$38.13)	(\$8.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$96.53)	(\$96.53)	0.00
	\$57,086.04	\$34,544.25	\$28,943.78	\$132,357.36	(\$77,462.93)	\$24,738.46	(\$5,394.32)	\$2,807.49	(\$4,999.71)	\$18,377.46	(\$54,282.61)	\$157,306.92	\$157,306.92	0.00
	28.07%	18.45%	15.70%	71.31%	-26.43%	11.61%	-2.55%	1.41%	-2.40%	10.32%	-16.22%	6.54%	6.54%	0.00%

Percent increase (decrease)

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.