

CITY OF BELLEFONTAINE NEIGHBORS

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

GENERAL FUND	ANNUALIZED JULY 1, 2025 - JUNE 30, 2026	BUDGET JULY 1, 2025 - 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	\$3,197,074	\$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	\$1,332,763	\$1,526,381	\$193,618	32.76%	14.53%
Courts	106,864	107,484	88,716	(18,768)	1.90%	-17.46%
Public Works (Street)	695,718	832,604	599,942	(232,661)	12.88%	-27.94%
Parks & Recreation Center	758,244	770,348	638,416	(131,932)	13.70%	-17.13%
Police	2,364,832	2,508,495	2,719,584	211,088	58.37%	8.41%
TOTAL Expenses	\$5,074,097	\$5,551,694	\$5,573,039	\$21,344	100.00%	0.38%
Revenues over Expenses, before transfers	(\$1,282,026)	(\$892,655)	(\$914,000)	(\$21,344)		
TRANSFER FROM CAPITAL IMPROVEMENTS						
Revenues over Expenses, after transfers	(\$896,037)	\$914,000	\$914,000	\$0		
	(\$385,989)	\$21,345	\$0	\$21,344		

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
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PAGE 9	Rec Center expenses
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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	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	\$1,602,899	\$1,535,000	\$1,470,000	(\$65,000)
County Public Safety Prop	679,202	593,082	706,963	695,000	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	63,085	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	2,620	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	\$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
		FY	FY	JULY 1, 2024 - JUNE 30, 2025 ACTUAL Y-T-D	JULY 1, 2025 - JUNE 30, 2026 ANNUALIZED	FY	FY	JULY 1, 2026 - JUNE 30, 2027 BUDGET	JULY 1, 2026 - JUNE 30, 2027 BUDGET	
QB	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 \$	DIFFERENCE \$	
PERMITS & INSPECTIONS - REVENUES - PAGE 2										
	4051	(\$11,300)	\$18,360	\$3,005	\$4,000	\$4,000	\$4,000	\$0	\$0	
	4052	13,111	1,105	15,412	7,000	7,000	7,000	0	0	
	4054	21,003	4,060	82	20,000	20,000	20,000	0	0	
	4055	420		76	900	900	900	0	0	
	4056	300	600	164	5,000	5,000	5,000	0	0	
	4057	915	150	2,122	2,500	2,500	2,500	0	0	
	4058	7,580	9,279	17,099	21,000	21,000	21,000	0	0	
	4059	273,466	94,797	(2,945)	0	0	0	0	0	
		0	2,726	2,400	8,000	8,000	8,000	0	0	
		0		0	10,000	10,000	10,000	0	0	
		\$305,495	\$131,076	\$37,415	\$78,400	\$78,400	\$78,400	\$0	\$0	
		\$10,761	\$31,838	\$41,426	\$40,000	\$40,000	\$40,000	\$0	\$0	
	4042.1	31		0	200	200	200	0	0	
	4042.2	31		0	200	200	200	0	0	
	4042	312		0	5,000	5,000	5,000	0	0	
	4043	13,482	5,780	458	5,000	5,000	5,000	0	0	
		0		0	4,000	4,000	4,000	0	0	
		0		0	0	0	0	0	0	
		(2,890)		0	0	0	0	0	0	
	4047	1		0	0	0	0	0	0	
	4048	0		0	0	0	0	0	0	
	4048.1	0		(2,157)	0	0	0	0	0	
		\$21,728	\$37,618	\$39,728	\$54,400	\$54,400	\$54,400	\$0	\$0	

CITY OF BELLEFONTAINE NEIGHBORS

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

1	2	3	4		5		6		7
			Q#	FY	ACTUAL Y-T-D	FY	ANNUALIZED	FY	
RECREATION CENTER - REVENUES - PAGE 3									
Weight room	4063	(\$50)	\$105	\$0	\$0	\$0	\$0	\$0	\$0
Gym Lessons	4064	5,500		0	15,000	15,000	15,000	15,000	0
Swimming	4066	3,594	(575)	0	12,000	12,000	12,000	12,000	0
Swim Lessons	4067	4,492	(40)	0	7,661	7,661	7,661	7,661	0
Room rent	4069	(495)	(4,904)	(3,220)	7,079	7,079	7,079	7,079	0
Park	4070	26,130	18,260	(1,440)	6,917	6,917	6,917	6,917	0
Swim Team	4071	14,420	5,571	176	11,892	11,892	11,892	11,892	0
Golf	4074.1	0		0	0	0	0	0	0
Snack bar - other	4074	3,572		0	8,122	8,122	8,122	8,122	0
Gym User Fees	4075	75		0	0	0	0	0	0
ID Cards	4077	3,231		0	12,712	12,712	12,712	12,712	0
Special events	4078	1,689	15	0	100	100	100	100	0
Silver sneakers		0		0	3,000	3,000	3,000	3,000	0
Tivity health	4079.2	2,546	1,150	0	3,000	3,000	3,000	3,000	0
Memberships	4072	23,623	17,228	36,230	15,000	15,000	15,000	15,000	0
AAV Incentives	4079.3	0	910	0	0	0	0	0	0
Miscellaneous	4080	0	170	493	216	216	216	216	0
Water pay as you go	4062	2,002		0	7,000	7,000	7,000	7,000	0
Other - other	4079	16,288		213	0	0	0	0	0
TOTAL Recreation Center Revenue		\$106,617	\$37,890	\$32,451	\$109,689	\$109,689	\$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	
ACCOUNT #	JULY 1, 2023 - 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
OTHER REVENUES: - PAGE 4						
Election Fees	\$0	\$0	\$0	\$50	\$50	\$0
Interest	81,574	55,401	0	70,400	70,400	0
Miscellaneous	836,952	133,802	63,146	0	0	0
Sale of Fixed Assets	2,175		13,364	0	0	0
Grant Revenue - Parks	450,473	100,279	0	0	0	0
National Opioid Settlement	3,307		0	2,100	2,100	0
American Rescue Plan Act Funds	0		0	0	0	0
TOTAL Other Revenues	\$1,374,481	\$289,482	\$76,510	\$72,550	\$72,550	\$0
TOTAL REVENUES	\$8,208,159	\$5,023,321	\$3,792,071	\$4,659,039	\$4,659,039	\$0
LESS: American Rescue Plan Act Funds	\$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	\$0

CITY OF BELLEFONTAINE NEIGHBORS

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

1	2	3		4		5		6		7	
		FY	FY	JULY 1, 2024 - JUNE 30, 2025 ACTUAL Y-T-D	JULY 1, 2025 - JUNE 30, 2026 ANNUALIZED	FY	FY	JULY 1, 2026 - JUNE 30, 2027 BUDGET	DIFFERENCE \$ 2023-2022 BUDGET		
OB 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	\$161,569	\$230,509	\$83,427					
5002.5	City Elected officials	0	0	0	56,000	56,000					
5002.6	City Appointed officials	0	8,090	0	36,500	20,453					
5003	FICA-Medicare (Payroll taxes)	8,140	11,330	12,360	24,710	(16,047)					
5004	Medical Insurance	12,814	203,247	7,491	380,000	12,996					
5004.5	Medical insurance withheld	0	5,117	0	(75,366)	(330,000)					
5004.5	Medical reimbursement	0	0	0	75,366	0					
5005	Pension - Lagers	82	72,023	0	6,900	6,900					
5006	Pension - City Plan	1,475	0	0	1,187	7,981					
5007	MEM Unemployment Insurance	11,268	0	0	19,200	19,200					
5008	FSA administration expense	1,645	0	0	50,000	350,000					
5010	Audit Fee - includes \$30,000 for a State audit	32,275	17,448	43,009	50,406	1,800					
5010.1	Accounting - CPA firm	33,000	36,000	36,000	36,000	80,000					
5010.3	Consultants	11,663	13,666	124,145	0	39,000					
5012	Dues & Professional associations (Memberships)	5,202	7,306	11,073	10,300	159,000					
5013	Seminars, meetings and conventions	4,471	1,318	144	18,000	5,000					
5016	Election Fees	1,562	4,387	16,031	4,500	15,000					
5017	Administration Training	0	0	1,041	1,000	6,000					
5018	Tuition reimbursement	35,159	79,397	20,367	42,000	1,000					
5021	IT Relis Fees	266	40,170	23,998	0	25,000					
5022	Temporary assistance	147,239	124,113	8,667	0	0					
5023	Utilities - Electric	24,274	(159,812)	0	75,000	75,000					
5024	Utilities - Gas	16,709	(12,193)	5,556	37,489	38,000					
5025	Utilities - Water	25,617	13,154	1,928	14,520	14,520					
5026	Utilities - Sewer	23,148	28,115	26,246	12,627	12,700					
5031	Utilities - Telephone	3,536	(428)	820	28,698	29,000					
5032	Utilities - Cable expense	45,612	34,989	52,224	4,400	4,400					
5041.4	Equipment maintenance repair	7,663	58,242	2,089	0	0					
5042	Building maintenance and repairs	166,744	3,980	318,860	88,301	303,496					
5043	Insurance MOPERM P&C - city hail/admin	1,500	1,190	5,192	1,500	5,000					
5044	Public notices	19,300	264,748	144,230	90,000	23,233					
5045	Legal Fees	845	0	0	10,200	12,000					
5046	Legal Fees - Other - Prosecuting Attorney	870	912	16,321	18,000	16,000					
5049	Office Expense	2,449	0	3,247	7,500	3,500					
5052	Cleaning & maintenance supplies	845	0	0	2,700	0					
5053.4	Commissions	870	0	0	0	0					
5053.5	Postage	1,239	9,180	6,396	5,350	6,500					
5053.5	Pre-Employment Testing	2,449	317	105	2,500	2,500					
5053.5	Admin - other - payroll expense	15,608	11,771	12,841	0	13,000					
5053.5	Ordinance book updates	5,121	2,390	0	12,800	4,085					
5053.5	Newspaper expense - Juneteenth Celebration	366	119	0	0	0					
5053.5	Loomis (armored car service)	0	0	0	0	0					
5053.5	Newspaper Fund - other	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
			FY	FY	FY	FY	FY	FY	
QB	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	JULY 1, 2026 -	DIFFERENCE \$	
ACCOUNT #	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	ANNUALIZED	BUDGET	BUDGET	BUDGET	2023-2022 BUDGET	
COURT DEPARTMENT - PAGE 7									
5402	\$45,345	\$69,180	\$75,469	\$71,100	\$53,800	\$53,800		(\$17,300)	
5403	2,042	5,292	5,773	5,439	4,116	4,116		(1,323)	
5405	16	0	0	405	260	260		(145)	
Judge				12,000	12,000	12,000		0	
5404	1,932	0	0	0	0	0		0	
5411				300	300	300		0	
5412			550	3,240	3,240	3,240		0	
5444	450	1,270	457	500	500	500		0	
5453			0	3,900	3,900	3,900		0	
5417		2,082	15,389	10,000	10,000	10,000		0	
5431		562	0	0	0	0		0	
5471			0	600	600	600		0	
5409			9,225	0	0	0		0	
TOTAL COURT DEPARTMENT	\$49,785	\$78,386	\$106,864	\$107,484	\$88,716	\$88,716		(\$18,768)	

CITY OF BELLEFONTAINE NEIGHBORS

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

1	2		3		4		5		6		7
	QB	FY	FY	ACTUAL Y-T-D	ANNUALIZED	FY	FY	FY	FY	DIFFERENCE \$	
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, 2025 - JUNE 30, 2026	JULY 1, 2026 - JUNE 30, 2027	JULY 1, 2026 - JUNE 30, 2027	JULY 1, 2026 - JUNE 30, 2027	JULY 1, 2026 - JUNE 30, 2027	2023-2022 BUDGET	
TOTAL PUBLIC WORKS (STREET/BLDG) DEPARTMENT - PAGE 8											
Salaries	5302	\$439,507	\$380,605	\$415,205	\$415,205	\$417,301	\$373,687	\$373,687	\$417,301	(\$43,614)	
FICA-Medicare (Payroll taxes)	5303	13,938	29,116	31,763	31,763	31,924	28,587	28,587	31,924	(3,336)	
Pension - Lagere	5305	72	0	0	0	2,379	1,868	1,868	2,379	(511)	
Equipment maintenance	5331	41,360	60,807	48,021	48,021	40,000	40,000	40,000	40,000	0	
Road salt	5332	14,504	0	22,318	22,318	23,000	23,000	23,000	23,000	0	
Street lights	5333	90,485	0	19,078	19,078	200,000	20,000	20,000	200,000	(180,000)	
Insurance MIRMA	5304	44,603	0	1,091	1,091	27,000	27,000	27,000	27,000	0	
Uniforms	5334	106	2,100	985	985	2,000	2,000	2,000	2,000	0	
Miscellaneous	5335	3,500	8,327	36	36	0	0	0	0	0	
Fuel	5370	45,058	46,272	49,354	49,354	40,000	50,000	50,000	40,000	10,000	
Capital expense - equipment replacement	5370	95,894	14,288	60,274	60,274	8,000	8,000	8,000	8,000	0	
Street - other		376	0	539	539	0	0	0	0	0	
Dues & Professional associations	5311	0	0	0	0	500	500	500	500	0	
Seminars, meetings and conventions	5312	0	15,815	7,311	7,311	500	1,500	1,500	500	1,000	
Mosquito control	5336	1,274	0	0	0	2,500	2,500	2,500	2,500	0	
Asphalt/Concrete/Tar	5337	5,967	6,467	7,826	7,826	10,000	8,000	8,000	10,000	(2,000)	
Tree Removal	5338	0	15,419	1,036	1,036	20,000	5,000	5,000	20,000	(15,000)	
Signage	5339	0	0	1,387	1,387	3,000	2,000	2,000	3,000	(1,000)	
Software	5389	0	0	26,544	26,544	3,300	3,300	3,300	3,300	0	
Cell Phones	5355	176	0	2,950	2,950	1,200	3,000	3,000	1,200	1,800	
TOTAL PUBLIC WORKS (STREET) DEPARTMENT											
		\$796,620	\$579,216	\$695,718	\$695,718	\$832,604	\$599,942	\$599,942	\$832,604	(\$232,661)	

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 - 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		
PARKS & RECREATION CENTER - PAGE 9									
Salaries	\$398,371	\$287,738	\$262,321	\$229,140	\$232,314	\$3,174			
Recreation Center - part-time	118,666	147,569	212,559	271,515	168,812	(102,703)			
FICA-Medicare (Payroll taxes)	18,370	33,301	36,328	38,300	30,686	(7,614)			
Pension - Lagters	73		0	1,306	1,162	(144)			
Equipment maintenance	11,371	2,181	6,694	28,000	35,000	7,000			
Insurance MIRMA	31,079		4,364	53,587	16,572	(37,015)			
Advertising		4,292	11,811						
Office expenses/supplies	9,526		14,001	10,000	13,000	3,000			
Snack bar	2,833	3,599	2,821	5,500	3,000	(2,500)			
Cleaning	1,538	2,649	14,389	5,800	5,800	0			
Special events	63	1,422	2,555	4,000	8,000	4,000			
Swim Team	3,490	6,747	0	1,500	1,500	0			
Instructors		880	4,678	0	0	0			
RC miscellaneous	298	3,437	329	0	0	0			
Dues & Memberships			780	2,085	3,000	915			
RC - Other - Loomis Security			0	0	2,000	2,000			
Uniforms			3,768	4,100	4,100	0			
Mobile phones	128		88	830	830	0			
Capital expense	56,863	64,079	26,347	0	12,000	12,000			
Aquatics	18,908	14,932	11,124	30,675	30,675	0			
Advertising/Newsletter	4,172		0	12,965	12,965	0			
Building Maintenance			119,587	31,045	32,000	955			
Fuel			23,690	40,000	25,000	(15,000)			
Municipal Park Grant match					0	0			
TOTAL RECREATION CENTER	\$674,049	\$572,826	\$758,244	\$770,348	\$638,416	(\$131,932)			

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 - 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
CAPITAL IMPROVEMENT REVENUES - PAGE 11						
Capital improvement tax revenue	\$425,079	\$506,690	\$898,037	\$912,000	\$898,037	(\$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
				FY	FY	FY	FY	
QB	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	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, 2026	JUNE 30, 2027	JUNE 30, 2027	2023-2022
	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SEWER LATERAL REVENUES - PAGE 12								
Sewer lateral tax revenue			\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$0
Interest			3,129	400	400	400	400	0
TOTAL REVENUES	\$0	\$0	\$123,129	\$120,400	\$120,400	\$120,400	\$120,400	\$0
SEWER LATERAL EXPENSES								
Sewer repairs				\$75,000	\$75,000	\$75,000	\$75,000	\$0
Administrative costs	0	0	0	0	0	0	0	0
TOTAL EXPENSES	\$0	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$0
REVENUES OVER (EXPENSES)	\$0	\$0	\$48,129	\$45,400	\$45,400	\$45,400	\$45,400	\$0

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, 2025 - JUNE 30, 2026 BUDGET		6 FY JULY 1, 2026 - JUNE 30, 2027 BUDGET		7 DIFFERENCE \$ 2023-2022 BUDGET
STREET BONDS - CAPITAL PROJECTS - REVENUE - PAGE 14											
	Interest										
	TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
STREET BOND - CAPITAL PROJECTS - EXPENSES											
	Street bumps and street speed controls										
	Streets - roads - improve and repair										
	TOTAL EXPENSES	0	0	0	0	0	0	0	707,552	782,327	782,327
	REVENUES OVER (EXPENSES), before use of City reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$937,552	\$1,012,327	\$1,012,327
	USE OF CITY STREET BONDS RESERVE - CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$932,552)	(\$1,007,327)	(\$1,007,327)
	REVENUES OVER (EXPENSES), after use of City reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$932,552	\$1,007,327	\$1,007,327
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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:							
Administration:							
City Administrator		\$0	\$0	\$0	\$0	\$0	
City Clerk	1	46,628	3,567	2,331		52,526	
Deputy City Clerk		0	0	0	0	0	
Finance Clerk		0	0	0	0	0	
Finance Clerk - P/T		0	0	0	0	0	
Receptionist	1	29,999	2,295	1,500		33,794	
Assistant to Prosecutor	1	16,800	1,285	840		18,925	
Cleaning		0	0	0	0	0	
	3	\$93,427	\$7,147	\$4,671		\$105,246	
Elected Officials:							
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	
City Appointed Positions:							
Planning & Zoning	1	\$8,400	\$643	\$0		\$9,043	
City Engineer	1	10,200	780	510		11,490	
City Collector		0	0	0		0	
Image & Beautification		0	0	0		0	
Board of Adjustment		0	0	0		0	
Parks & Recreation		0	0	0		0	
Assistant City Clerk	1	1,853	142	0		1,995	
Treasurer		0	0	0		0	
Assistant Treasurer		0	0	0		0	
	3	\$20,453	\$1,565	\$510		\$22,528	
TOTALS - ADMINISTRATION	15	\$169,880	\$12,996	\$7,981		\$190,857	

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:							
Courts:							
Court Clerk	1	\$52,000	\$3,978	\$260			\$56,238
Court Clerk Administrator		0	0	0			0
Bailiff	1	1,800	138	0			1,938
	2	\$53,800	\$4,116	\$260			\$58,176

CITY OF BELLEFONTAINE NEIGHBORS

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

	# of Employees	SALARY	BENEFITS		BENEFITS	
			FICA	LAGERS	TOTAL	TOTAL
SALARIES & WAGES:						
Public Works:						
Director of Public Works		\$0	\$0		\$0	\$0
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		0	0		0	0
Laborer II - Vacant	1	41,000	3,137		205	44,342
Laborer I	1	39,520	3,023		198	42,741
Laborer I - Vacant	1	39,000	2,984		195	42,179
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		0	0		0	0
Administrative Assistant - Building - Part-Time		18,154	1,389		91	19,634
	9	\$373,688	\$28,587		\$1,868	\$404,143

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:							
Parks & Recreation Center - Full-time:							
Director of Parks & Recreation	1	\$59,555	\$4,556	\$298			\$64,409
Acquatic 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	0	0	0	0			0
	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

SALARIES & WAGES:	# of Employees	SALARY	BENEFITS		BENEFITS		BENEFITS		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	83,036.24	6,352.43	14,946.88	0	21,299.31	104,337.55		
Commander Bureau of Special OPS	1	76,714.50	5,868.86	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	72,289.78	5,301.17	13,012.16	0	18,542.33	90,832.11		
Police Sergeant	1	72,289.78	5,301.17	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	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		0.00	0.00	0.00	0	0.00	0.00		
Police Patrolman		0.00	0.00	0.00	0	0.00	0.00		
Police Patrolman		0.00	0.00	0.00	0	0.00	0.00		
EVID/Support Coordinator	1	25,284.42	1,934.26	4,551.20	0	6,485.45	31,769.87		
Chief Admin Assistant	1	44,217.00	3,382.60		17	3,399.51	47,616.51		
P/T Record	1	11,687.50	894.09			894.09	12,581.59		
P/T Record	1	11,687.50	894.09			894.09	12,581.59		
	27	\$1,685,252.12	\$128,921.79	\$281,178.82	\$16.91	\$420,117.52	\$2,105,369.64		

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	91	2,683,746	205,307	302,450		3,191,503	
% of total expenses						57.49%	
DEPARTMENT	# of Employees	SALARY	FICA	LAGERS	BENEFITS	TOTAL	PERCENT
Police	27	\$1,685,252	\$128,922	\$291,196		\$2,105,370	65.97%
Parks	38	401,126	30,686	1,162		432,974	13.57%
Public Works	9	373,688	28,587	1,868		404,143	12.66%
Court	2	53,800	4,116	260		58,176	1.82%
Admin	15	169,880	12,996	7,981		190,857	5.98%
	91	\$2,683,746	\$205,307	\$302,467		\$3,191,520	100.00%
				TOTAL BUDGET		4,659,039	68.50%

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	\$ 486,539.75	\$ 585,741.18	\$ 697,903.84	\$ 725,866.41	\$ 726,883.59	\$ 743,886.99	\$ 831,066.12	\$ 845,189.80	\$ 865,368.75	\$ -	\$ 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	\$ 1,685,477.32	\$ 1,689,522.32	\$ 1,694,787.32	\$ 1,699,352.32	\$ 1,700,512.32	\$ 1,705,692.32	\$ 1,712,332.32	\$ 1,719,532.32	\$ 1,727,232.32	\$ 1,735,432.32	\$ 1,744,132.32	\$ 1,753,332.32
Capital Improvements	\$ 1,455,611.42	\$ 1,457,086.45	\$ 1,458,413.37	\$ 1,459,942.55	\$ 1,461,222.23	\$ 1,462,854.43	\$ 1,464,137.00	\$ 1,465,420.61	\$ 1,466,809.33	\$ 1,468,195.94	\$ 1,471,221.94	\$ 1,474,186.30	\$ 1,477,241.82
Debt Services	\$ 16,143.40	\$ 16,077.61	\$ 16,083.57	\$ 16,111.76	\$ 16,127.21	\$ 16,144.83	\$ 16,162.03	\$ 16,177.52	\$ 16,194.14	\$ 16,210.78	\$ 16,227.99	\$ 16,239.66	\$ 16,166.67
Parks & Rec.	\$ 578,529.87	\$ 582,944.17	\$ 586,341.72	\$ 589,563.02	\$ 541,487.27	\$ 545,380.37	\$ 548,352.97	\$ 1,895.12	\$ 5,907.02	\$ 9,207.50	\$ 12,383.62	\$ 15,209.66	\$ 16,166.67
Payroll	\$ 3,948.25	\$ 1,707.41	\$ 1,491.15	\$ 2,791.00	\$ 2,307.01	\$ 116.31	\$ 844.65	\$ 8,212.64	\$ 5,378.13	\$ 100,453.53	\$ 4,714.64	\$ 520,767.67	\$ 860,225.98
ARPA	\$ 697,228.92	\$ 697,892.17	\$ 698,484.44	\$ 699,273.82	\$ 699,944.36	\$ 700,687.45	\$ 701,455.33	\$ 702,127.95	\$ 702,849.82	\$ 7,020.01	\$ 1,985.06	\$ 6,235.42	\$ 11,593.35
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	\$ 875,769.44	\$ 826,771.55	\$ 684,757.08	\$ 528,804.07	\$ 595,595.26	\$ 684,598.56	\$ 1,747,551.28	\$ 3,704,811.34	\$ 3,809,358.31	\$ 3,759,894.55	\$ 3,862,716.46	\$ 888,152.42	\$ 1,844,873.34
Sewer/Lateral Fund	\$ 483,246.19	\$ 417,276.19	\$ 398,696.19	\$ 390,966.19	\$ 351,096.19	\$ 342,296.19	\$ 333,496.19	\$ 327,846.19	\$ 317,096.19	\$ 308,668.19	\$ 250,468.19	\$ 483,246.19	\$ 362,015.69
General Fund Sweep	\$ 11.44	\$ (1.61)	\$ (10.00)	\$ (10.00)	\$ (20.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Show Me Courts	\$ 7,966.88	\$ 10,951.63	\$ 14,219.89	\$ 18,363.22	\$ 21,510.90	\$ 25,377.63	\$ 29,879.41	\$ 17,212.07	\$ 19,742.36	\$ 20,187.15	\$ 20,483.45	\$ 4,237.92	\$ 17,508.46
Total for All Accounts:	\$ 6,595,070.86	\$ 6,096,819.51	\$ 6,077,967.79	\$ 6,061,425.66	\$ 6,123,226.03	\$ 6,397,778.05	\$ 7,304,657.44	\$ 7,097,123.55	\$ 7,211,809.34	\$ 6,576,906.59	\$ 5,581,777.54	\$ 6,955,572.78	
Differences Between Month Totals:	\$ (360,501.92)	\$ (498,251.35)	\$ (18,951.72)	\$ (16,442.12)	\$ 61,800.37	\$ 274,552.02	\$ 906,879.39	\$ (207,558.89)	\$ 114,679.79	\$ (634,896.75)	\$ (995,129.05)	\$ 1,373,795.24	
Net Net Differences:													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 ADMINISTRATION	\$25,113.86	9,515.37	\$9,259.85	\$13,951.45	\$10,401.47	\$10,138.53	\$8,825.28	\$11,577.88	\$9,345.28	\$9,924.57	\$12,618.88	\$130,853.27	\$339,510.00	(\$208,626.73)
150 COURTS	7,571.25	4,660.00	4,675.50	6,732.60	6,945.00	6,071.00	6,419.00	6,071.00	6,275.75	3,110.00	6,419.50	64,194.50	79,271.00	(\$15,076.50)
200 BUILDING/Public Works	15,788.11	5,663.36	7,527.95	10,920.22	10,578.11	10,274.11	8,476.96	10,228.51	10,167.44	14,035.57	21,555.50	125,506.84	330,006.00	(\$204,500.16)
300 POLICE	141,116.60	134,871.10	201,717.23	140,478.13	150,008.92	147,427.51	142,437.53	140,796.53	142,437.53	145,990.86	184,407.42	1,666,466.69	1,589,932.00	76,534.69
400 STREETS/Public Works	20,817.50	20,666.45	20,860.93	31,876.41	19,457.57	33,296.21	10,693.62	11,093.67	10,715.51	4,402.00	11,227.08	191,050.93	0.00	191,050.93
500 REC CENTER	24,113.74	22,916.78	22,644.33	33,610.83	22,403.02	21,057.04	18,808.80	15,261.41	15,603.61	15,533.84	28,443.91	238,000.31	217,328.00	20,672.31
550 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	25,920.22	11,139.63	16,050.05	10,388.11	6,349.95	6,977.20	7,370.98	8,804.65	8,869.74	18,638.10	145,497.91	160,377.00	(\$14,879.09)
750 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
	\$250,481.24	\$221,748.28	\$213,922.76	\$317,953.23	\$215,851.41	\$237,859.25	\$205,558.37	\$202,359.78	\$203,339.77	\$202,389.58	\$280,379.37	\$2,561,595.45	\$2,716,441.00	(\$154,841.55)
100 ADMINISTRATION	\$11,784.77	\$10,530.54	\$12,802.08	\$12,503.81	\$21,589.28	\$11,624.75	\$10,209.43	\$9,896.50	\$9,521.86	\$9,521.86	\$14,470.28	\$134,657.45	63,408.83	(\$71,248.62)
150 COURTS	3,975.62	3,306.00	4,982.78	5,101.47	7,310.98	5,943.95	5,525.54	7,154.15	8,153.44	4,378.00	10,592.90	63,408.83	10,592.90	(\$52,816.07)
200 BUILDING/Public Works	9,223.73	10,308.28	13,141.65	11,238.41	16,793.27	11,471.42	10,464.82	11,352.60	11,562.61	10,733.62	16,575.11	132,873.52	132,873.52	0.00
300 POLICE	114,708.92	105,530.78	106,335.07	108,157.87	176,522.91	124,179.61	137,552.55	123,054.48	130,137.40	113,345.86	217,932.10	1,459,357.21	1,459,357.21	0.00
400 STREETS/Public Works	16,665.98	15,704.60	13,468.27	17,228.22	26,052.55	22,949.15	17,963.38	17,963.38	17,706.79	17,504.70	30,179.86	215,448.28	215,448.28	0.00
500 REC CENTER	14,463.79	17,599.59	18,616.59	19,835.35	29,468.84	23,101.70	19,689.36	17,844.87	18,656.47	14,643.26	24,459.37	218,570.10	218,570.10	0.00
550 REC CENTER	4,084.88	4,039.65	4,094.38	3,713.27	5,159.49	5,616.03	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	27,950.37	22,018.18	8,616.18	7,721.45	9,582.82	7,334.21	5,843.87	8,621.69	8,933.17	10,127.98	16,170.35	133,200.27	133,200.27	0.00
750 REC CENTER	598.13	98.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	638.53	638.53	0.00
	\$203,395.20	\$187,204.00	\$184,373.98	\$185,605.85	\$293,133.74	\$213,120.80	\$210,942.69	\$199,591.69	\$208,339.48	\$183,919.12	\$334,661.96	\$2,404,293.53	\$2,404,293.53	0.00
100 ADMINISTRATION	\$13,329.09	(\$915.17)	(\$3,642.22)	\$1,352.65	(\$1,184.81)	(\$1,486.20)	(\$1,584.15)	\$1,680.88	(\$1,761.58)	\$402.71	(\$1,850.41)	(\$3,774.16)	(\$3,774.16)	0.00
150 COURTS	3,653.63	3,670.00	(307.28)	4,725.53	(1,365.98)	888.55	923.46	(1,893.16)	(1,877.69)	(1,286.00)	(7,115.40)	785.67	785.67	0.00
200 BUILDING/Public Works	6,554.34	(4,452.92)	(5,613.70)	(318.19)	(6,215.15)	(1,187.31)	(1,897.89)	(1,134.09)	(1,405.17)	3,301.95	4,990.39	(7,357.66)	(7,357.66)	0.00
300 POLICE	26,407.58	28,340.34	30,881.49	93,559.36	(35,444.33)	25,823.31	9,874.95	17,741.47	12,300.13	32,644.90	(33,524.68)	207,609.48	207,609.48	0.00
400 STREETS/Public Works	4,152.12	4,503.85	5,372.66	14,817.19	(10,574.96)	10,349.05	(7,286.76)	(6,995.71)	(6,995.28)	(13,102.70)	(18,952.80)	(24,398.35)	(24,398.35)	0.00
500 REC CENTER	9,650.04	4,930.19	3,824.74	13,773.45	(7,062.82)	(2,044.95)	(2,860.95)	(3,865.46)	(3,054.96)	890.58	3,984.54	19,430.21	19,430.21	0.00
550 REC CENTER	(4,084.58)	(4,035.65)	(4,094.38)	(3,713.27)	(5,159.49)	(5,616.03)	(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	(1,930.09)	1,902.04	2,522.46	8,328.60	526.29	(984.28)	1,133.33	(1,250.71)	(128.52)	(228.24)	2,467.75	12,297.64	12,297.64	0.00
750 REC CENTER	(598.13)	(98.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(638.53)	(638.53)	0.00
	\$57,086.04	\$34,544.28	\$28,943.78	\$132,357.38	(\$77,482.33)	\$24,738.46	(\$5,384.32)	\$2,807.49	(\$4,998.71)	\$18,977.46	(\$54,282.61)	\$167,305.92	\$167,305.92	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%

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.