CITY OF BELLEFONTAINE NEIGHBORS

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

	VERSION 4	VERSION 3	DIFFERENCE
	NOW PROPOSED	WAS PROPOSED	INCREASE (DECREASE) $
ADMINISTRATION - Page 5			
Salary	$93,427	$129,427	($36,000)
FICA-Medicare (Payroll taxes)	12,996	15,750	(2,754)
Accounting - CPA firm/Consultant Treasurer	39,000	0	39,000
Consultants	99,000	159,000	(60,000)
Utilities - Electric	76,000	75,000	1,000
Utilities - Gas	39,000	38,000	1,000
Utilities - Water	15,500	14,500	1,000
Utilities - Sewer	13,700	12,700	1,000
Utilities - Telephone	30,000	29,000	1,000
Utilities - Cable expense	1,000	4,400	(3,400)
TOTAL CHANGES - ADMINISTRATION - Page 5	**$419,623**	**$477,777**	**($58,154)**
ADMINISTRATION - Page 6			
Black History	$0	$1,500	($1,500)
Kwanzaa	0	1,500	(1,500)
Special events	3,000	0	3,000
TOTAL CHANGES - ADMINISTRATION - Page 6	**$3,000**	**$3,000**	**$0**
TOTAL CHANGES ADMINISTRATION - PAGES 5 & 6	**$422,623**	**$480,777**	**($58,154)**
Courts - Page 7			
Seminars, meetings, and conventions	**$1,000**	**$3,240**	**($2,240)**
Public Works (Streets/BLDG) - Page 8			
Salaries	$416,407	$373,687	$42,720
FICA-Medicare (Payroll taxes)	31,855	28,587	3,268
Pension - Lagers	2,082	1,868	214
Consultants	60,000	0	60,000
Seminars, meetings and conventions	1,000	1,500	(500)
TOTAL CHANGES PUBLIC WORKS - PAGE 8	**$511,344**	**$405,642**	**$105,702**
Parks & Recreation Center - Page 9			
Special events	$10,000	$8,000	$2,000
Advertising/Newsletter	8,000	12,965	(4,965)
TOTAL CHANGES PARKS & RECREATION - PAGE 9	**$18,000**	**$20,965**	**($2,965)**
TOTAL CHANGES PROPOSED BEFORE AUG 27	**$952,967**	**$910,624**	**$42,343**

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	$1,529,707	$196,944	32.83%	14.78%
Courts		106,864	107,484	96,616	(10,868)	2.07%	-10.11%
Public Works (Street)		695,718	832,604	705,644	(126,959)	15.15%	-15.25%
Parks & Recreation Center		758,244	770,348	635,451	(134,897)	13.64%	-17.51%
Police		2,364,832	2,508,495	2,647,963	139,468	56.83%	5.56%
TOTAL Expenses		$5,074,097	$5,551,694	$5,615,381	$63,688	100.00%	1.15%
Revenues over Expenses, before transfers		($1,282,026)	($892,655)	($956,342)	($63,688)		
TRANSFER FROM CAPITAL IMPROVEMENTS		$896,037	$914,000	$914,000	$0		
Revenues over Expenses, after transfers		($385,989)	$21,345	($42,342)	$63,688		

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

CITY OF BELLEFONTAINE NEIGHBORS

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

	1	2	3	4	5	6	7
	QB 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 $ 2027-2026 BUDGET
GENERAL FUND REVENUES - PAGE 1							
SALES TAX AND OTHER CITY TAXES - REVENUE:							
Sales Tax - "B" Pool	4002.	$3,324,858	$3,009,772	$1,602,999	$1,535,000	$1,470,000	($65,000)
County Public Safety Prop	4002.1	679,202	693,082	706,963	635,000	700,000	65,000
Motor Vehicle Fee Income (State)	4003	101,947	153,129	150,907	170,000	170,000	0
Motor Fuel Gas Tax (State)	4004	132,062	0	607,058	300,000	300,000	0
Cigarette Tax	4005	20,754	4,254	13,264	20,000	20,000	0
Real Estate & Personal Property Tax	4006/06.1	851,313	201,871	39,356	250,000	250,000	0
Railroad Tax	4008	83,834		0	67,000	67,000	0
Roads & Bridges Tax	4008.2	62,007		0	77,000	77,000	0
USE TAX - NEW		48,438	11,858	76,527	72,000	72,000	0
TOTAL Sales tax and other City taxes - Revenue		$5,304,415	$4,073,966	$3,197,074	$3,126,000	$3,126,000	$0
GROSS RECEIPTS UTILITY TAX REVENUES:							
Electric	4012	$594,466	$32,592	$55,312	$560,000	$560,000	$0
Gas	4013	274,233	63,085	80,725	280,000	280,000	0
Telephone	4011	52,361		76,515	105,000	105,000	0
Water	4014	71,762	89,443	176,150	145,000	145,000	0
Cable Television Fees	4009	88,937	8,942	6,105	93,000	93,000	0
Gross Receipts utility taxes - other		188	215,125	2,620	0	0	0
TOTAL Gross Receipts Utility Tax Revenues		$1,081,947	$409,187	$397,428	$1,183,000	$1,183,000	$0
LICENSES:							
Merchant's Licenses	4021	$10,566	$43,608	$8,836	$30,000	$30,000	$0
Occupational Licenses	4022	1,115	589	2,455	4,000	4,000	0
Liquor Licenses	4023	1,723		0	1,000	1,000	0
Animal Licenses (Dog tags)	4026	72	(95)	175	0	0	0
TOTAL Licenses		$13,476	$44,102	$11,465	$35,000	$35,000	$0

CITY OF BELLEFONTAINE NEIGHBORS

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

	1	2	3	4	5	6	7
		FY	FY		FY	FY	
	QB	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	DIFFERENCE $
	ACCOUNT	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	2027-2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
PERMITS & INSPECTIONS - REVENUES: - PAGE 2							
Construction Permits	4051	($11,300)	$18,360	$3,005	$4,000	$4,000	$0
Occupancy Permits	4052	13,111	1,105	15,412	7,000	7,000	0
Building - Special Assessments	4054	21,003	4,060	82	20,000	20,000	0
Concrete Permits	4055	420		76	900	900	0
Heating/A/C Permits	4056	300	600	164	5,000	5,000	0
Siding/Roofing Permits	4057	915	150	2,122	2,500	2,500	0
Inspections	4058	7,580	9,279	17,099	21,000	21,000	0
Residential rental registration fees	4059	273,466	94,797	(2,945)	0	0	0
Vacant House Registration Fees		0	2,725	2,400	8,000	8,000	0
Abatements		0		0	10,000	10,000	0
TOTAL Permits & Inspection Revenues		$305,495	$131,076	$37,415	$78,400	$78,400	$0
COURT REVENUE:							
Fines	4041	$10,761	$31,838	$41,426	$40,000	$40,000	$0
Court Costs - Education	4042.1	31		0	200	200	0
Court Costs - Defense	4042.2	31		0	200	200	0
Court Costs - Other	4042	312		0	5,000	5,000	0
Other	4043	13,482	5,780	458	5,000	5,000	0
Police costs reimbursements		0		0	4,000	4,000	0
Bond Forfeiture		0		0	0	0	0
Federal seizure funds		(2,890)		0	0	0	0
Live Scan	4047	1		0	0	0	0
Jail Fees collected	4048	0		0	0	0	0
Court Fines and Fees - other	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
		FY	FY		FY	FY	
	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	DIFFERENCE $ 2027-2026 BUDGET
RECREATION CENTER - REVENUES - PAGE 3							
Weight room	4063	($50)	$105	$0	$0	$0	$0
Gym Lessons	4064	5,500		0	15,000	15,000	0
Swimming	4066	3,594	(575)	0	12,000	12,000	0
Swin Lessons	4067	4,492	(40)	0	7,651	7,651	0
Room rent	4069	(495)	(4,904)	(3,220)	7,079	7,079	0
Park	4070	26,130	18,260	(1,440)	6,917	6,917	0
Swim Team	4071	14,420	5,571	176	11,892	11,892	0
Golf	4074.1	0		0	0	0	0
Snack bar - other	4074	3,572		0	8,122	8,122	0
Gym User Fees	4075	75		0	0	0	0
ID Cards	4077	3,231		0	12,712	12,712	0
				0			
Special events	4078	1,689	15	0	100	100	0
Silver sneakers		0		0	3,000	3,000	0
Tivity health	4079.2	2,546	1,150	0	3,000	3,000	0
Memberships	4072	23,623	17,228	36,230	15,000	15,000	0
AAY Incentives	4079.3	0	910	0	0	0	0
Miscellaneous	4080	0	170	493	216	216	0
Water pay as you go	4062	2,002		0	7,000	7,000	0
Other - other	4079	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
		FY	FY		FY	FY	
	QB	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	DIFFERENCE $
	ACCOUNT	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	2027-2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
OTHER REVENUES: - PAGE 4							
Election Fees	4091	$0	$0	$0	$50	$50	$0
Interest	4095	81,574	55,401	0	70,400	70,400	0
Miscellaneous	4097	836,952	133,802	63,146	0	0	0
Sale of Fixed Assets		2,175		13,364	0	0	0
Grant Revenue - Parks	4098	450,473	100,279	0	0	0	0
National Opioid Settlement	4104	3,307		0	2,100	2,100	0
American Rescue Plan Act Funds	4097.2	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		FY	FY	
	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	DIFFERENCE $ 2027-2026 BUDGET
GENERAL FUND EXPENSES - PAGE 5							
ADMINISTRATION							
Salary	5002	$237,751	$148,105	$161,569	$230,509	$93,427	($137,082)
City Elected officials	5002.5	0		0	56,000	56,000	0
City Appointed officials	5002.6	0	8,090	0	36,500	20,453	(16,047)
FICA-Medicare (Payroll taxes)	5003	8,140	11,330	12,360	24,710	12,996	(11,714)
Medical Insurance	5004	12,814	203,247	7,491	380,000	50,000	(330,000)
Medical insurance withheld	5004.5		5,117	0	(75,366)	0	75,366
Medical reimbursement	5004.5			0	6,900	0	(6,900)
Pension - Lagers	5005	82	72,023	0	1,187	7,981	6,794
Pension - City Plan	5006	1,475		0	19,200	19,200	0
MEM Unemployment Insurance	5007		11,268	0	50,000	350,000	300,000
FSA administration expense	5008		1,645	0	1,800	1,800	0
Audit Fee - includes $42,500 for a State audit	5010	32,275	17,448	43,009	50,406	92,500	42,094
Accounting - CPA firm/Consultant Treasurer	5010.1	33,000	36,000	36,000	36,000	39,000	3,000
Consultants	5010.3		13,666	124,145	0	99,000	99,000
Dues & Professional associations (Memberships)	5011	11,663	7,306	11,073	10,300	5,000	(5,300)
Seminars, meetings and conventions	5012	5,202	1,318	144	18,000	15,000	(3,000)
Election Fees	5013	4,471		16,031	4,500	6,000	1,500
Administration Training	5014	1,562	4,387	1,041	1,000	1,000	0
Tuition reimbursement	5016			0	1,000	0	(1,000)
IT Rejis Fees	5017	35,159	79,397	20,367	42,000	25,000	(17,000)
Temporary assistance	5018	266	40,170	23,998	0	0	0
Utilities - Electric	5021	147,239	124,113	8,667	75,000	76,000	1,000
Utilities - Gas	5022	24,274	(159,812)	0	37,489	39,000	1,511
Utilities - Water	5023	16,709	(12,193)	5,556	14,520	15,500	980
Utilities - Sewer	5024	25,617	13,154	1,928	12,627	13,700	1,073
Utilities - Telephone	5025	23,148	28,115	26,246	28,698	30,000	1,302
Utilities - Cable expense	5026	3,536	(428)	820	4,400	1,000	(3,400)
Equipment maintenance repair	5031	45,612	34,989	52,224	0	0	0
Building maintenace and repairs	5032		58,242	2,089	0	0	0
Insurance MOPERM P&C - city hall/admin	5041.4		3,980	318,860	88,301	303,496	215,195
Public notices	5042	7,663	1,190	5,192	1,500	5,000	3,500
Legal Fees	5043	166,744	264,748	144,230	90,000	72,459	(17,541)
Legal Fees - Other - Prosecuting Attorney	5043.6	1,500	0	0	10,200	12,000	1,800
Office Expense	5044	19,300	30,797	16,321	18,000	16,000	(2,000)
Cleaning & maintenance supplies	5045	845	912	3,247	7,500	3,500	(4,000)
Commissions	5046	870		0	2,700	0	(2,700)
Postage	5047	1,239	9,180	6,396	5,350	6,500	1,150
Pre-Employment Testing	5049	2,449	317	105	0	2,500	2,500
Admin - other - payroll expense	5051	15,608	11,771	12,841	0	13,000	13,000
Ordinance book updates	5052	5,121	2,390	0	12,800	4,095	(8,705)
Newspaper expense - Juneteenth Celebration	5053.4	366	119	0	0	0	0
Loomis (armored car service)	5053.5			0	0	0	0
Newspaper Fund - other	5053			0	0	0	0

CITY OF BELLEFONTAINE NEIGHBORS

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

	1	2	3	4	5	6	7
		FY	FY		FY	FY	
	QB	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	DIFFERENCE $
	ACCOUNT	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	2027-2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
Credit card expenses - late fees and interest PAGE 6	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/Alderpersons	5054.1	12,350	237	190	0	**2,000**	2,000
Expenses - Mayor Special Events	5054.12	5,041		2,035	0	0	0
Advertising	5054.2	11,529		778	0	500	500
Public Relations	5054.4	300	198	1,678	0	2,000	2,000
Black History	5054.5		54	6,387	8,000	0	(8,000)
Equipment purchases	5068			4,202	0	500	500
Miscellaneous expense - other	5054		32,133	2,798	0	0	0
Mobile phones - administration	5055.1	185	2,440	1,843	1,422	1,500	78
Mobile phones - other	5055			0	0	0	0
Web page maintenance	5056	1,300	1,820	1,418	1,560	1,600	40
Bridge-Sheply	5060			37,939	0	0	0
Administration - other	5050			0	0	0	0
Newsletter				11,395	10,000	0	**(10,000)**
Capital expense	5070		178,923	4,202	0	0	0
Computer	5071	0	0	0	0	2,000	**2,000**
Lease equipment maintenance contract	5072	0	0	0	0	0	0
Kwanzaa		0	0	0	2,000	**0**	**(2,000)**
Special events	5029	0	0	0	0	**3,000**	**3,000**
TOTAL ADMINISTRATION		$986,998	$1,310,708	$1,148,439	$1,332,763	$1,529,707	$196,944

CITY OF BELLEFONTAINE NEIGHBORS

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

	1	2	3	4	5	6	7
		FY	FY		FY	FY	
	QB	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	DIFFERENCE $
	ACCOUNT	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	2027-2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
COURT DEPARTMENT - PAGE 7							
Salaries	5402	$45,345	$69,180	$75,469	$71,100	$63,271	($7,829)
FICA-Medicare (Payroll taxes)	5403	2,042	5,292	5,773	5,439	4,840	(599)
Pension - Lagers	5405	16		0	405	205	(200)
Judge	5495			0	12,000	12,000	0
Insurance MIRMA	5404	1,932		0	0	0	0
Dues & Professional associations	5411			0	300	300	0
Seminars, meetings, and conventions	5412			550	3,240	1,000	(2,240)
Office supplies	5444	450	1,270	457	500	500	0
LOOMIS - security	5453			0	3,900	3,900	0
IT REJIS	5417		2,082	15,389	10,000	10,000	0
Court Equipment maintenance	5431		562	0	0	0	0
Computer for E-Court	5471			0	600	600	0
Court Admin Consulting	5409			9,225	0	0	0
TOTAL COURT DEPARTMENT		$49,785	$78,386	$106,864	$107,484	$96,616	($10,868)

CITY OF BELLEFONTAINE NEIGHBORS

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

	1	2	3	4	5	6	7
		FY	FY		FY	FY	
	QB	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	DIFFERENCE $
	ACCOUNT	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	2027-2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
TOTAL PUBLIC WORKS (STREET/BLDG) DEPARTMENT - PAGE 8							
Salaries	5302	$439,507	$380,605	$415,205	$417,301	$416,407	($894)
FICA-Medicare (Payroll taxes)	5303	13,938	29,116	31,763	31,924	31,855	(68)
Pension - Lagers	5305	72		0	2,379	2,082	(297)
Consultants	5310.3					**60,000**	60,000
Equipment maintenance	5331	41,360	60,807	48,021	40,000	40,000	0
Road salt	5332	14,504		22,318	23,000	23,000	0
Street lights	5333	90,485		19,078	200,000	20,000	**(180,000)**
Insurance MIRMA	5304	44,603		1,091	27,000	27,000	0
Uniforms	5334	106	2,100	985	2,000	2,000	0
Miscellaneous		3,500	8,327	36	0	0	0
Fuel	5335	45,058	46,272	49,354	40,000	50,000	10,000
Capital expense - equipment replacement	5370	95,894	14,288	60,274	8,000	8,000	0
Street - other		376		539	0	0	0
Dues & Professional associations	5311			0	500	500	0
Seminars, meetings and conventions	5312		15,815	7,311	500	**1,000**	500
Mosquito control	5336	1,274		0	2,500	2,500	0
Asphalt/Concrete/Tar	5337	5,967	6,467	7,826	10,000	8,000	(2,000)
Tree Removal	5338		15,419	1,036	20,000	5,000	(15,000)
Signage	5339			1,387	3,000	2,000	(1,000)
Software	5369			26,544	3,300	3,300	0
Cell Phones	5355	176		2,950	1,200	3,000	1,800
TOTAL PUBLIC WORKS (STREET) DEPARTMENT		$796,820	$579,216	$695,718	$832,604	$705,644	($126,959)

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 ACCOUNT #	JULY 1, 2022 - JUNE 30, 2023 ACTUAL Y-T-D	JULY 1, 2024 - JUNE 30, 2025 ACTUAL Y-T-D	JULY 1, 2025 - JUNE 30, 2026 ANNUALIZED	JULY 1, 2025 - JUNE 30, 2026 BUDGET	JULY 1, 2026 - JUNE 30, 2027 BUDGET	DIFFERENCE $ 2027-2026 BUDGET
PARKS & RECREATION CENTER - PAGE 9							
Salaries	5502	$396,371	$287,738	$262,321	$229,140	$232,314	$3,174
Recreation Center - part-time	5502	118,866	147,569	212,559	271,515	168,812	(102,703)
FICA-Medicare (Payroll taxes)	5503	18,370	33,301	36,328	38,300	30,686	(7,614)
Pension - Lagers	5505	73		0	1,306	1,162	(144)
Equipment maintenance	5531	11,371	2,181	6,694	28,000	35,000	7,000
Insurance MIRMA	5504	31,079		4,364	53,587	16,572	(37,015)
Advertising	5521		4,292	11,811			0
Office expenses/supplies	5544	9,526		14,001	10,000	13,000	3,000
Snack bar	5527	2,833	3,599	2,821	5,500	3,000	(2,500)
Cleaning	5528	1,638	2,649	14,399	5,800	5,800	0
Special events	5529	63	1,422	2,555	4,000	10,000	6,000
Swim Team	5520	3,490	6,747	0	1,500	1,500	0
Instructors	5519		880	4,678	0	0	0
RC miscellaneous	5554	298	3,437	329	0	0	0
Dues & Memberships	5511			780	2,085	3,000	915
Uniforms	5534			0	0	2,000	2,000
RC - Other - Loomis Security	5553			3,768	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	5515	18,908	14,932	11,124	30,675	30,675	0
Advertising/Newsletter	5553.1	4,172		0	12,965	8,000	(4,965)
Building Maintenance	5540			119,587	31,045	32,000	955
Fuel	5535			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	$635,451	($134,897)

CITY OF BELLEFONTAINE NEIGHBORS

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

	1	2	3	4	5	6	7
	QB 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 $ 2027-2026 BUDGET
POLICE DEPARTMENT - PAGE 10							
Salaries	5202	$838,650	$903,493	1,034,756	$1,032,739	$928,252	($104,487)
Wages and benefits - PROP P	5202.2		693,082	706,963	638,494	700,000	61,506
FICA-Medicare (Payroll taxes)	5203	57,885	69,117	133,241	127,849	124,561	(3,288)
Pension - Lagers	5205	11,905		73,646	244,382	280,936	36,554
Dues & Memberships	5211	995	4,750	780	805	680	(125)
Investigative/evidence	5209	1,728	2,946	874	4,400	3,650	(750)
Conferences	5212	222	37	0	2,000	850	(1,150)
Equipment	5231	7,392	4,046	69	17,885	19,385	1,500
Fuel	5235		0	50,467	40,000	50,000	10,000
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	9,200	3,700
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
Insurance MIRMA	5241	138,598		0	191,112	226,224	35,112
Special Programs	5231			4,168			0
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	550	550	0
Promotions assessment center	5265			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	0	0
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	$2,647,963	$139,468
GENERAL FUND - EXPENSE TOTALS - ALL DEPARTMENTS		$3,870,306	$4,460,258	$5,074,097	$5,551,694	$5,615,381	$63,687
GENERAL FUND - REVENUES OVER (EXPENSES), before Transfers		$4,337,853	$563,064	($1,282,026)	($892,655)	($956,342)	($63,687)
TRANSFER INTO GENERAL FROM CAPITAL IMPROVEMENTS FUND		$425,079	$506,690	$896,037	$914,000	$914,000	$0
GENERAL FUND - REVENUES OVER (EXPENSES), after Transfer		$4,762,932	$1,069,754	($385,989)	$21,345	($42,342)	($63,687)
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	($42,342)	($63,687)

CITY OF BELLEFONTAINE NEIGHBORS

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

	1	2	3	4	5	6	7
		FY	FY		FY	FY	
	QB	JULY 1, 2022 -	JULY 1, 2024 -	JULY 1, 2025 -	JULY 1, 2025 -	JULY 1, 2026 -	DIFFERENCE $
	ACCOUNT	JUNE 30, 2023	JUNE 30, 2025	JUNE 30, 2026	JUNE 30, 2026	JUNE 30, 2027	2027-2026
	#	ACTUAL Y-T-D	ACTUAL Y-T-D	ANNUALIZED	BUDGET	BUDGET	BUDGET
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
	QB 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 $ 2027-2026 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 ACCOUNT #	JULY 1, 2022 - JUNE 30, 2023 ACTUAL Y-T-D	JULY 1, 2024 - JUNE 30, 2025 ACTUAL Y-T-D	JULY 1, 2025 - JUNE 30, 2026 ANNUALIZED	JULY 1, 2025 - JUNE 30, 2026 BUDGET	JULY 1, 2026 - JUNE 30, 2027 BUDGET	DIFFERENCE $ 2027-2026 BUDGET
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	FY		FY	FY	
	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	DIFFERENCE $ 2027-2026 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	707,552	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

			BENEFITS	BENEFITS	
SALARIES & WAGES:	# of Employees	SALARY	FICA	LAGERS	TOTAL
Administration:					
City Clerk	1	$46,628	$3,567	$2,331	$52,526
Receptionist	1	29,999	2,295	1,500	33,794
Assistant to Prosecutor	1	16,800	1,285	840	18,925
Treasurer	**0**	**0**	**0**		**0**
	3	$93,427	$7,147	$4,671	$105,246
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
Assistant City Clerk	1	1,853	142	0	1,995
	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

SALARIES & WAGES:	# of Employees	SALARY	BENEFITS FICA	BENEFITS LAGERS	TOTAL
Courts:					
Court Clerk	1	$40,981	$3,135	$205	$44,321
Court Clerk Administrator Part-time	1	20,490	1,567	0	22,057
Bailiff	1	1,800	138	0	1,938
	2	$63,271	$4,840	$205	$68,316

CITY OF BELLEFONTAINE NEIGHBORS

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

SALARIES & WAGES:	# of Employees	SALARY	BENEFITS FICA	BENEFITS LAGERS	TOTAL
Public Works:					
Director of Public Works					
Building inspector/code enforcer	1	56,375	4,313	282	60,970
Assistant Foreman	1	51,756	3,959	259	55,975
Mechanic	1	47,244	3,614	236	51,094
Laborer II - Vacant	1	62,400	4,774	312	67,486
Laborer I	1	49,920	3,819	250	53,988
Laborer I - Vacant	1	49,920	3,819	250	53,988
Administrative Assistant - Building	1	35,327	2,703	177	38,206
Building inspector/code enforcer - Part-time	1	27,157	2,078	136	29,371
Administrative Assistant - Public Works - Part-Time	1	18,154	1,389	91	19,634
Administrative Assistant - Building - Part-Time	1	18,154	1,389	91	19,634
	10	$416,408	$31,855	$2,082	$450,345

CITY OF BELLEFONTAINE NEIGHBORS

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

			BENEFITS	BENEFITS	
SALARIES & WAGES:	# of Employees	SALARY	FICA	LAGERS	TOTAL
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
	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
TOTAL PARKS & RECREATION Full time + Part-time	38	$401,126	$30,686	$1,162	$432,974

CITY OF BELLEFONTAINE NEIGHBORS

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

			BENEFITS	BENEFITS	BENEFITS			
SALARIES & WAGES:	# of Employees	SALARY	FICA	POLICE LAGERS	CIVILIAN LAGERS	TOTAL	TOTAL WITH BENFITS	DIFFERENCE $
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 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	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	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	**0**	**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**	
	26	$1,628,252.12	$124,561.29	$280,918.82	$16.91	$405,497.02	$2,033,749.14	($1,909,188)

CITY OF BELLEFONTAINE NEIGHBORS

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

			BENEFITS	BENEFITS		
SALARIES & WAGES:	# of Employees	SALARY	FICA	LAGERS	TOTAL	
TOTAL CITY	91	2,678,937	204,939	292,349	3,176,224	
% of total expenses					57.21%	

			BENEFITS	BENEFITS		
DEPARTMENT	# of Employees	SALARY	FICA	LAGERS	TOTAL	PERCENT
Police	26	$1,628,252	$124,561	$280,936	$2,033,749	64.03%
Parks	38	401,126	30,686	1,162	432,974	13.63%
Public Works	10	416,408	31,855	2,082	450,345	14.18%
Court	2	63,271	4,840	205	68,316	2.15%
Admin	15	169,880	12,996	7,981	190,857	6.01%
	91	$2,678,937	$204,939	$292,366	$3,176,241	100.00%
				TOTAL BUDGET	4,659,039	68.17%

CITY OF BELLEFONTAINE NEIGHBORS
BANK STATEMENTS ANALYSIS

Each Bank's
Ending Balance Total by Month

		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
REGIONS:														
General	A# 9502	$ 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	$ 739,622.25
SIMMONS:														
Courts	A#1209	$ 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	A#1373	$ 1,682,682.32	$ 1,686,147.32	$ 1,689,522.32	$ 1,694,787.32	$ 1,695,362.32	$ 1,700,512.32	$ 1,705,692.32	$ 9,627.32	$ 10,152.32	$ 13,577.32	$ 18,597.32	$ 1,678,887.32	$ 1,132,128.99
Capital Improvements	A#1543	$ 1,455,611.42	$ 1,457,086.45	$ 1,458,413.37	$ 1,459,942.55	$ 1,461,222.23	$ 1,462,654.43	$ 1,464,137.00	$ 1,465,420.61	$ 1,466,809.38	$ 1,468,195.94	$ 1,341,221.94	$ 1,454,186.50	$ 1,451,241.82
Debt Services	A#1918	$ 16,143.40	$ 16,077.61	$ 16,093.57	$ 16,111.76	$ 16,127.21	$ 16,144.33	$ 16,162.03	$ 16,177.52	$ 16,194.14	$ 16,210.78	$ 16,227.99	$ 16,209.66	$ 16,156.67
Parks & Rec.	A#0466	$ 528,529.87	$ 532,944.17	$ 536,341.72	$ 539,563.02	$ 541,487.27	$ 545,380.37	$ 548,352.37	$ 1,895.12	$ 5,907.02	$ 9,207.50	$ 12,335.62	$ 520,767.67	$ 360,225.98
Payroll	A#9840	$ 8,948.25	$ 1,707.41	$ 1,491.15	$ 2,791.00	$ 2,307.01	$ 116.31	$ 844.65	$ 8,212.64	$ 5,378.13	$ 100,453.58	$ 4,714.64	$ 6,235.42	$ 11,933.35
ARPA	A#2493	$ 697,228.92	$ 697,892.17	$ 698,484.44	$ 699,273.82	$ 699,944.36	$ 700,687.45	$ 701,455.38	$ 702,127.95	$ 702,849.32	$ 2,020.01	$ 1,935.06	$ 696,589.63	$ 583,374.04
FSA	A#0059	$ 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	A#9646	$ 875,769.44	$ 826,771.55	$ 664,757.08	$ 528,604.07	$ 595,395.26	$ 864,598.56	$ 1,747,551.28	$ 3,704,911.14	$ 3,809,358.31	$ 3,759,894.55	$ 3,862,716.46	$ 898,152.42	$ 1,844,873.34
Sewer Lateral Fund	A#0296	$ 433,246.19	$ 417,576.19	$ 398,686.19	$ 390,966.19	$ 351,096.19	$ 342,296.19	$ 333,496.19	$ 327,346.19	$ 317,096.19	$ 308,668.19	$ 290,468.19	$ 433,246.19	$ 362,015.69
General Fund Sweep	A#2698	$ 11.44	$ (1.61)	$ (10.00)	$ (10.00)	$ (20.00)	$ -	$ (30.00)	$ -	$ -	$ -	$ -	$ 433,246.19	$ 35,098.84
Show Me Courts	A#8062	$ 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	$ 20,182.15	$ 20,433.45	$ 4,237.92	$ 17,506.46
Total for All Accounts:		$ 6,595,070.86	$ 6,096,819.51	$ 6,077,867.78	$ 6,061,425.66	$ 6,123,226.03	$ 6,397,778.05	$ 7,304,657.44	$ 7,097,123.55	$ 7,211,803.34	$ 6,576,906.59	$ 5,581,777.54	$ 6,955,572.78	
Differences Between Month Totals:		$ (360,501.92)	$ (498,251.35)	$ (18,951.73)	$ (16,442.12)	$ 61,800.37	$ 274,552.02	$ 906,879.39	$ (207,533.89)	$ 114,679.79	$ (634,896.75)	$ (995,129.05)	$ 1,373,795.24	
Net Net Difference:													$ - Zero	

CITY OF BELLEFONTAINE NEIGHBORS

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	9,915.37	$9,259.86	$13,961.49	$10,401.47	$10,138.53	$8,625.28	$11,577.68	$9,345.28	$9,924.57	$12,619.88	$130,883.27	$339,510.00	($208,626.73)
150	COURTS		7,571.25	4,060.00	4,675.50	9,827.00	5,945.00	6,732.50	6,449.00	6,071.00	6,275.75	3,110.00	3,477.50	64,194.50	79,271.00	(15,076.50)
200	BUILDING/Public Works		15,788.11	5,853.36	7,527.95	10,920.22	10,578.11	10,274.11	8,576.96	10,228.51	10,157.44	14,035.57	21,565.50	125,505.84	330,006.00	(204,500.16)
300	POLICE		141,116.50	134,871.10	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	1,666,466.69	1,589,952.00	76,514.69
400	STREETS/Public Works		20,817.50	20,608.45	20,860.93	31,876.41	15,457.57	33,298.21	10,693.62	11,093.67	10,715.51	4,402.00	11,227.06	191,050.93	0.00	191,050.93
600	REC CENTER	FULL-TIME	24,113.74	22,519.78	22,644.33	33,610.83	22,403.02	21,057.04	16,808.80	15,261.41	15,603.61	15,533.84	28,443.91	238,000.31	217,325.00	20,675.31
650	REC CENTER	FULL-TIME	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	Part-Time	25,960.28	23,920.22	11,138.63	16,050.05	10,388.11	6,349.95	6,977.20	7,370.98	8,804.65	9,899.74	18,638.10	145,497.91	160,377.00	(14,879.09)
750	REC CENTER	Part-Time	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			$260,481.24	$221,748.28	$213,322.76	$317,963.23	$215,651.41	$237,859.26	$205,558.37	$202,399.18	$203,339.77	$202,896.58	$280,379.37	$2,561,599.45	$2,716,441.00	($154,841.55)
			JULY 2024	AUG 2024	SEPT 2024	OCT 2024	NOV 2024	DEC 2024	JAN 2025	FEB 2025	MARCH 2025	APRIL 2025	MAY 2025	TOTAL FY 24/25		$232,872.68 $76,031.13
100	ADMINISTRATION		$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	COURTS		3,975.62	390.00	4,982.78	5,101.47	7,310.98	5,843.95	5,525.54	7,154.15	8,153.44	4,378.00	10,592.90	63,408.83		
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	11,562.61	10,733.62	16,575.11	132,873.52		
300	POLICE		114,708.92	106,530.76	106,335.07	108,157.87	176,922.51	124,179.61	137,552.55	123,054.46	130,137.40	113,345.96	217,932.10	1,458,857.21		
400	STREETS/Public Works		16,665.38	15,704.60	15,488.27	17,229.22	26,032.55	22,949.15	17,993.38	17,993.38	17,708.79	17,504.70	30,179.86	215,449.28		
600	REC CENTER	FULL-TIME	14,463.70	17,589.59	18,818.59	19,835.35	29,465.84	23,101.70	19,689.36	17,844.87	15,658.47	14,643.26	24,459.37	218,570.10		
650	REC CENTER	FULL-TIME	4,084.58	4,035.65	4,094.36	3,713.27	5,159.49	6,616.03	3,663.74	3,663.74	3,663.74	3,663.74	4,282.00	46,640.34		
700	REC CENTER	Part-Time	27,950.37	22,018.18	8,616.18	7,721.45	9,862.82	7,334.21	5,843.87	8,621.69	8,933.17	10,127.98	16,170.35	133,200.27		
750	REC CENTER	Part-Time	538.13	98.40	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	$199,591.69	$208,339.48	$183,919.12	$334,661.98	$2,404,293.53		
			INCREASE (DECREASE)	INCREASE (DECREASE)	INCREASE (DECREASE)	INCREASE (DECREASE)	INCREASE (DECREASE)	INCREASE (DECREASE)	INCREASE (DECREASE)	INCREASE (DECREASE)	INCREASE (DECREASE)	INCREASE (DECREASE)	INCREASE (DECREASE)	INCREASE (DECREASE)		
100	ADMINISTRATION		$13,329.09	($615.17)	($3,642.22)	$1,352.68	($11,184.81)	($1,486.20)	($1,584.15)	$1,680.88	($176.58)	$402.71	($1,850.41)	($3,774.18)		
150	COURTS		3,595.63	3,670.00	(307.28)	4,725.53	(1,365.98)	888.55	923.46	(1,083.15)	(1,877.69)	(1,268.00)	(7,115.40)	785.67		
200	BUILDING/Public Works		6,564.38	(4,452.92)	(5,613.70)	(318.19)	(6,215.16)	(1,197.31)	(1,887.86)	(1,134.09)	(1,405.17)	3,301.95	4,990.39	(7,367.68)		
300	POLICE		26,407.58	28,340.34	30,880.49	93,559.36	(36,444.38)	25,829.31	9,874.96	17,741.47	12,300.13	32,644.90	(33,524.68)	207,609.48		
400	STREETS/Public Works		4,152.12	4,903.85	5,372.66	14,647.19	(10,574.98)	10,349.06	(7,299.76)	(6,899.71)	(6,993.28)	(13,102.70)	(18,952.80)	(24,398.35)		
600	REC CENTER	FULL-TIME	9,650.04	4,930.19	3,825.74	13,775.48	(7,062.82)	(2,044.66)	(2,880.56)	(2,583.46)	(3,054.86)	890.58	3,984.54	19,430.21		
650	REC CENTER	FULL-TIME	(4,084.58)	(4,035.65)	(4,094.36)	(3,713.27)	(5,159.49)	(6,616.03)	(3,663.74)	(3,663.74)	(3,663.74)	(3,663.74)	(4,282.00)	(46,640.34)		
700	REC CENTER	Part-Time	(1,990.09)	1,902.04	2,522.45	8,328.60	525.29	(984.26)	1,133.33	(1,250.71)	(128.52)	(228.24)	2,467.75	12,297.64		
750	REC CENTER	Part-Time	(538.13)	(98.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(636.53)		
			$57,086.04	$34,544.28	$28,943.78	$132,357.38	($77,482.33)	$24,738.46	($5,384.32)	$2,807.49	($4,999.71)	$18,977.46	($54,282.61)	$157,305.92		
	Percent increase (decrease)		28.07%	18.45%	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.