

**Record of Motion Passed Belomar Regional Council Board of Directors  
Meeting October 16, 2025**

**Subject:** Adoption of the Revised Fiscal Year 2026 Budget

During the Finance Reports section of the meeting, the revised Fiscal Year 2026 (FY26) budget was presented for approval.

A motion was made and duly seconded to adopt the following:

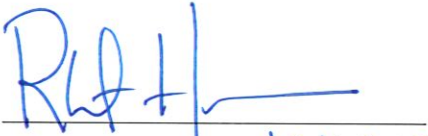
"To approve and adopt the revised Belomar Regional Council budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026."

After discussion, the motion was put to a vote and was passed by the Board.

**Result:** The motion was passed by the Board of Directors.

The undersigned hereby certify that the foregoing is a true and correct copy of a motion duly adopted at a legally convened meeting of the Board of the Belomar Regional Council held on October 16, 2025.

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Signature of Official 10-16-2025

Chair	Commissioner Lisa Heasley (Wetzel County)
Vice-Chair from WV	Commissioner Robert Herron (Ohio County)
Vice Chair from OH	Commissioner J.P. Dutton (Belmont County)
Treasurer	Commissioner John Gruzinskas (Marshall County)
Secretary	Scott Hicks as directed by the bylaws

## Request for Approval of the Revised FY26 Budget

This memorandum provides a summary of the proposed revisions to the Fiscal Year 2026 (FY26) budget, which covers the period from July 1, 2025, to June 30, 2026. Staff recommends the Board of Directors formally approve this revised budget, which aligns our financial plan with finalized funding awards from federal, state, and local partners.

### Executive Summary of Key Financial Changes

The initial FY26 budget was approved on June 5, 2025, based on projected revenues. The revised budget reflects the actual, confirmed funding amounts, resulting in a significant expansion of the Council's financial operations.

Financial Category	Initial Budget (06/05/25)	Revised Budget (10/16/25)	Variance (\$)	Variance (%)
Total Revenue	\$10,462,572	\$11,377,711	+\$915,139	+8.7%
Total Expenses	\$10,441,836	\$11,370,546	+\$928,710	+8.9%
Net Cash Amount	\$736	\$165	-\$571	-77.6%

### Analysis of Major Revisions

- Shift in Revenue Sources:** The primary driver for this revision is a realignment of our intergovernmental funding. While total revenue has increased, the composition has changed dramatically with the finalized budgets:
  - Federal Funding:** Decreased from \$9.9 million (94.6% of total revenue) to \$4.1 million (36.1% of total revenue).
  - State Funding:** Surged from \$170,628 (1.6% of total revenue) to \$6.7 million (59.2% of total revenue).This pivot from federal to state-dominated funding, primarily within the Aging department, shows a significant change from the previous budget.
- Disciplined Control of Indirect Costs:** Despite an 8.9% increase in total expenditures, internal administrative costs have been effectively managed, demonstrating strong operational leverage.
  - Wages & Fringe Benefits:** Increased by only 5.9%, well below the rate of overall budget growth.
  - Indirect Costs:** Decreased by 2.0%, showing enhanced efficiency.This ensures that new funds are directed primarily toward their programmatic intent rather than administrative.
- Programmatic Expenditure Realignment:** Most new expenses are allocated to direct services, reflecting the restricted nature of the new funding.
  - Aging Department:** The department's role is that of a fiscal agent, administering \$8.2 million in pass-through funds from the state awards. Its departmental budget is designed to have a net zero surplus.
  - Management Services and Transportation:** These departments saw the largest growth in programs, funded through a combined increase of over \$1 million in contractual costs. However, this expansion has led to larger projected shortfalls for both departments, with deficits of (\$111,456) and (\$112,524) respectively.

### Financial Position and Recommendation

The revised budget presents an accurate and actionable plan based on confirmed revenues. However, this programmatic expansion significantly reduces the Council's financial flexibility. The projected end-of-year Net Cash Amount has decreased from \$736 to just \$165.

This near-zero cash position leaves little margin for unforeseen expenses or revenue shortfalls, increasing the Council's financial risk. Approving this budget requires a commitment to heightened fiscal monitoring throughout the year.

The revised budget is essential for operational and compliance purposes. Staff strongly recommend the Board of Directors vote to **approve the FY26 Revised Budget as presented.**

Belomar Regional Council - FY26 Budget  
FY26 Budget - Revision  
July 1, 2025 to June 30, 2026

	Agency	Aging	Transportation	Management Services	
<u>Revenue:</u>					
Federal	353,756	2,673,664	692,056	391,567	
State	57,433	5,717,023	90,042	873,648	
Local	278,155		10,000	231,887	
Agency	8,481				
<b>Total Revenue</b>	<b>697,824</b>	<b>8,390,687</b>	<b>792,098</b>	<b>1,497,102</b>	<b>11,377,711</b>
<u>Expenses:</u>					
Payroll Wages	126,387	79,105	169,974	249,200	
Holiday Wages	9,986	6,479	12,121	17,125	
Sick Wages	9,536	5,764	11,507	16,788	
Vacation Wages	13,628	5,586	10,712	17,423	
FICA Payroll Taxes	14,593	8,840	17,616	26,638	
Health Insurance	49,787	11,655	56,111	73,756	
Pension	17,513	8,929	20,060	25,572	
<b>Total Wages and Fringe Benefits</b>	<b>241,430</b>	<b>126,358</b>	<b>298,101</b>	<b>426,502</b>	<b>1,092,391</b>
Travel			7,160	2,465	
Printing and Supplies		12,600	13,488	122,875	
Publishing				3,000	
Repairs		20,000			
Conference		2,501		1,200	
Software and Hardware			54,055		
Other - Contractual Costs			531,818	1,052,516	
Pass-through Expenditures		8,229,228			
<b>Total Direct Costs</b>	<b>-</b>	<b>8,264,329</b>	<b>606,521</b>	<b>1,182,056</b>	<b>10,052,906</b>
Equipment - Computer Hardware	5,750				
Other - Accounting Fees	3,263				
Other - Audit Costs	22,500				
Other - Banking Fees	1,020				
Other - Cleaning	6,931				
Other - Insurance Liability	17,000				
Other - IT Services	31,137				
Other - Memberships	15,520				
Other - Repairs	4,000				
Other - Clothing	3,000				
Postage	1,300				
Printing and Supplies	10,000				
Depreciation and Lease Payments	53,958				
Travel	10,000				
Utilities	28,965				
Professional Fees	1,950				
Interest	2,200				
Taxes Paid	450				
Meeting Fees	5,500				
Investment Fees	555				
Miscellaneous Fees	250				
<b>Total Indirect Costs</b>	<b>225,249</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>225,249</b>
<b>Total Expenses</b>	<b>466,679</b>	<b>8,390,687</b>	<b>904,622</b>	<b>1,608,558</b>	<b>11,370,546</b>
Surplus (Shortfall)	231,145	-	(112,524)	(111,456)	
Matching Funding Needed	(223,980)				
Agency Net Income (Loss)	7,165				
Transfer to Trust Account (Rainy Day)	(7,000)				
<b>Net Cash Amount</b>	<b>165</b>				

Belomar Regional Council - FY26 Budget  
July 1, 2025 to June 30, 2026

	Agency	Aging	Transportation	Management Services	
<b>Revenue:</b>					
Federal	358,946	8,695,123	392,323	453,980	
State	56,279	65,308	49,041		
Local	216,962			166,360	
Agency	8,250				
<b>Total Revenue</b>	<b>640,437</b>	<b>8,760,431</b>	<b>441,364</b>	<b>620,340</b>	<b>10,462,572</b>
<b>Expenses:</b>					
Payroll Wages	126,699	103,862	170,692	202,338	
Holiday Wages	9,336	7,057	11,302	13,948	
Sick Wages	9,505	7,184	11,507	14,201	
Vacation Wages	14,333	6,424	10,712	18,561	
FICA Payroll Taxes	12,660	9,526	15,193	19,052	
Workers Compensation	1,572	1,183	1,887	2,366	
Unemployment	378	360	720	612	
Health Insurance	39,666	9,910	52,700	52,080	
Pension	17,513	14,222	20,188	22,003	
<b>Total Wages and Fringe Benefits</b>	<b>231,662</b>	<b>159,728</b>	<b>294,901</b>	<b>345,161</b>	<b>1,031,452</b>
Travel			7,160		
Printing and Supplies		600	11,988	6,175	
Publishing				3,000	
Conference		500		1,200	
Software and Hardware			53,500		
Other - Contractual Costs			149,270	347,500	
Pass-through Expenditures		8,599,603			
<b>Total Direct Costs</b>	<b>-</b>	<b>8,600,703</b>	<b>221,918</b>	<b>357,875</b>	<b>9,180,496</b>
Equipment - Computer Hardware	10,000				
Other - Accounting Fees	3,240				
Other - Audit Costs	22,500				
Other - Banking Fees	1,400				
Other - Cleaning	6,000				
Other - Insurance Liability	17,000				
Other - IT Services	32,445				
Other - Memberships	12,343				
Other - Repairs	10,000				
Other - Clothing	3,000				
Postage	1,300				
Printing and Supplies	10,000				
Depreciation and Lease Payments	52,638				
Travel	16,000				
Utilities	27,222				
Meeting Fees	4,500				
Miscellaneous Fees	300				
<b>Total Indirect Costs</b>	<b>229,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>229,888</b>
<b>Total Expenses</b>	<b>461,550</b>	<b>8,760,431</b>	<b>516,819</b>	<b>703,036</b>	<b>10,441,836</b>
Surplus (Shortfall)	178,887	-	(75,455)	(82,696)	
Matching Funding Needed	(158,151)				
Agency Net Income (Loss)	20,736				
Transfer to Trust Account (Rainy Day)	(20,000)				
<b>Net Cash Amount</b>	<b>736</b>				