

**Record of Motion Passed Belomar Regional Council Board of Directors
Meeting February 19, 2026**

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 the Revised Belomar Regional Council FY26 Budget, effective July 1, 2025 through June 30, 2026, as updated on February 19, 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 certifies 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 February 19, 2026.



Signature of Official

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 – February 19, 2026

The Board previously approved a revised FY26 budget (10/16/25) based on confirmed federal, state, and local funding awards. After that approval, management identified several classification and allocation items that required correction for accuracy and reporting consistency. February 19, 2026, revision is technical in nature, does not alter the total budgeted surplus/shortfall, and does not change payroll levels, service scope, or overall financial outcomes.

Summary of Key Financial Updates

- Total Revenue: \$11,677,711
- Total Expenses: \$11,670,546
- Net Cash Amount: \$165

The net financial result remains unchanged from the prior revision.

Description of Budget Changes

The February 19, 2026 revision includes the following specific and limited adjustments:

- Management – Federal Revenue and Contractual Costs
 - Federal revenue within the Management cost center was increased, with a corresponding increase to contractual costs in the same amount, resulting in no net operating impact.
- Transportation – Expense Reclassifications
 - Certain costs previously budgeted under Printing and Supplies were reclassified to Publishing to more accurately reflect the nature of those expenditures.
- Agency-Level Expense Adjustments
 - Minor reallocations were made among various agency expense line items to improve accuracy and consistency with actual spending patterns.

No other revenue or expense categories were materially affected.

Department-Level Impacts

- Aging Department: Continues to operate primarily as a fiscal agent for state pass-through funding with a planned net-zero operating position.
- Management Services and Transportation: Projected operating shortfalls remain consistent with the prior revision and reflect administrative and operational costs associated with program activity. These amounts are unchanged in net effect by this revision.

Belomar Regional Council - FY26 Budget
FY26 Budget - 021926 Revision
July 1, 2025 to June 30, 2026

	Agency	Aging	Transportation	Management Services	
Revenue:					
Federal	353,756	2,687,154	692,056	691,567	
State	57,433	5,717,023	90,042	873,648	
Local	278,155		10,000	231,887	
Agency	8,481				
Total Revenue	697,824	8,404,177	792,098	1,797,102	11,691,201
Expenses:					
Payroll Wages	116,387	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	13,513	8,929	20,060	25,572	
Total Wages and Fringe Benefits	227,430	126,358	298,101	426,502	1,078,391
Travel			7,160	2,465	
Printing and Supplies		12,600	6,488	6,203	
Publishing			7,000	3,000	
Repairs		20,000			
Conference		2,501		1,200	
Software and Hardware			54,055		
Other - Contractual Costs			531,818	1,469,188	
Depreciation		13,490			
Pass-through Expenditures		8,229,228			
Total Direct Costs	-	8,277,819	606,521	1,482,056	10,366,396
Equipment - Computer Hardware	19,240				
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	24,000				
Depreciation and Lease Payments	40,468				
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				
Total Indirect Costs	239,249	-	-	-	239,249
Total Expenses	466,679	8,404,177	904,622	1,908,558	11,684,036
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)				
Net Cash Amount	165				

Belomar Regional Council - FY26 Budget
FY26 Budget - 101625 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				
Total Revenue	697,824	8,390,687	792,098	1,497,102	11,377,711
<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	
Total Wages and Fringe Benefits	241,430	126,358	298,101	426,502	1,092,391
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			
Total Direct Costs	-	8,264,329	606,521	1,182,056	10,052,906
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				
Total Indirect Costs	225,249	-	-	-	225,249
Total Expenses	466,679	8,390,687	904,622	1,608,558	11,370,546
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)				
Net Cash Amount	165				