

## Record of Motion Passed Belomar Regional Council Board of Directors Meeting April 16, 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:

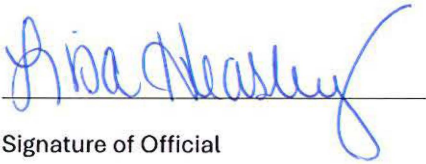
" To approve the Revised Belomar Regional Council FY26 Budget, effective July 1, 2025 through June 30, 2026, as updated on April 16, 2026."

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 April 16, 2026.

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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 – April 16, 2026

The April 16, 2026 budget revision is corrective and refinement-based in nature. While several revenue and expense line items have been adjusted for accuracy and alignment with current information, the revision does not materially change the organization's overall financial position, planned service levels, or staffing assumptions. The budget continues to be balanced on a cash basis.

### Summary of Key Financial Updates

- Total Revenue: \$11,691,201
- Total Expenses: \$11,684,036
- Net Cash Amount: \$165

The net financial result remains unchanged from the prior revision.

### Description of Budget Changes

The April 16, 2026 revision includes the following specific updates when compared to the February 19, 2026 approved budget:

- Management – Revenue and Contractual Cost Adjustments
  - Federal and local revenue projections within the Management Services cost center were updated to reflect revised grant awards and anticipated reimbursements. Corresponding adjustments were made to contractual and direct program costs. These changes are offsetting in nature and do not materially affect the department's net operating position.
- Aging Department – Program Allocation Updates
  - Minor refinements were made to federal and state pass-through revenue allocations to better reflect updated funding schedules and service delivery assumptions. Pass-through expenditures were adjusted accordingly. The Aging Department continues to operate in a planned net-zero capacity as a fiscal agent for state and federally funded programs.
- Transportation – Payroll and Operating Cost Revisions
  - Transportation payroll, fringe benefit, and operating expense line items were updated to reflect revised staffing projections, benefit rates, and program support costs. These changes improve alignment with current operational conditions but do not alter the department's overall funding structure.
- Agency-Level Expense Refinements
  - Several agency-level operating expense categories, including insurance, professional services, information technology, and utilities, were refined based on updated contracts and actual cost trends observed through the third quarter of the fiscal year.

No other revenue or expense categories were materially affected.

### Department-Level Impacts

- **Aging Department:** Continues to function primarily as a pass-through and fiscal agent for state and federal funding, with revenues and expenditures aligned to maintain a net-zero operating position.
- **Management Services and Transportation:** Projected operating shortfalls remain consistent with prior revisions and reflect administrative, payroll, and program support costs associated with ongoing project activity.
- **Agency Operations:** Maintains a modest positive operating position, with planned transfers to reserves remaining unchanged.

Belomar Regional Council - FY26 Budget  
 FY26 Budget - 041526 Revision  
 July 1, 2025 to June 30, 2026

	Agency	Aging	Transportation	Management Services	
<b>Revenue:</b>					
Federal	313,462	2,686,371	479,688	845,847	
State	98,343	5,717,023	59,720	912,993	
Local	238,338		8,333	196,435	
Agency	9,327				
<b>Total Revenue</b>	<b>659,470</b>	<b>8,403,394</b>	<b>547,741</b>	<b>1,955,275</b>	<b>11,565,880</b>
<b>Expenses:</b>					
Payroll Wages	116,444	75,090	166,029	230,739	
Holiday Wages	15,818	8,328	17,031	20,869	
Sick Wages	13,476	3,643	12,541	18,132	
Vacation Wages	15,403	5,726	11,669	19,162	
FICA Payroll Taxes	13,719	7,887	17,274	24,323	
Health Insurance	53,705	18,874	60,421	71,687	
Pension	13,696	7,477	17,380	24,990	
<b>Total Wages and Fringe Benefits</b>	<b>242,261</b>	<b>127,025</b>	<b>302,345</b>	<b>409,902</b>	<b>1,081,533</b>
Audit		4,219			
Travel			4,824	8,345	
Printing and Supplies		12,953	2,438	9,602	
Publishing			7,624	3,667	
Repairs		15,600			
Conference		1,395		3,040	
Software and Hardware			18,018		
Other - Contractual Costs			278,182	1,598,386	
Depreciation		12,974	18,637		
<b>Pass-through Expenditures</b>		<b>8,229,228</b>			
<b>Total Direct Costs</b>	<b>-</b>	<b>8,276,369</b>	<b>329,723</b>	<b>1,623,040</b>	<b>10,229,132</b>
Equipment - Computer Hardware	23,443				
Other - Accounting Fees	4,427				
Other - Audit Costs	18,281				
Other - Banking Fees	454				
Other - Cleaning	6,877				
Other - Insurance Liability	21,424				
Other - IT Services	32,348				
Other - Memberships	10,465				
Other - Repairs	2,225				
Other - Clothing	3,846				
Postage	338				
Printing and Supplies	24,583				
Depreciation and Lease Payments	41,483				
Travel	14,889				
Utilities	32,204				
Professional Fees	1,913				
Interest	1,624				
Taxes Paid	747				
Meeting Fees	5,816				
Investment Fees	600				
Miscellaneous Fees	63				
<b>Total Indirect Costs</b>	<b>248,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>248,050</b>
<b>Total Expenses</b>	<b>490,311</b>	<b>8,403,394</b>	<b>632,068</b>	<b>2,032,942</b>	<b>11,558,715</b>
Surplus (Shortfall)	169,159	-	(84,327)	(77,667)	
Matching Funding Needed	(161,994)				
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  
 FY26 Budget - 021926 Revision  
 July 1, 2025 to June 30, 2026

	Agency	Aging	Transportation	Management Services	
<b>Revenue:</b>					
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				
<b>Total Revenue</b>	<b>697,824</b>	<b>8,404,177</b>	<b>792,098</b>	<b>1,797,102</b>	<b>11,691,201</b>
<b>Expenses:</b>					
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	
<b>Total Wages and Fringe Benefits</b>	<b>227,430</b>	<b>126,358</b>	<b>298,101</b>	<b>426,502</b>	<b>1,078,391</b>
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			
<b>Total Direct Costs</b>	<b>-</b>	<b>8,277,819</b>	<b>606,521</b>	<b>1,482,056</b>	<b>10,366,396</b>
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				
<b>Total Indirect Costs</b>	<b>239,249</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>239,249</b>
<b>Total Expenses</b>	<b>466,679</b>	<b>8,404,177</b>	<b>904,622</b>	<b>1,908,558</b>	<b>11,684,036</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>				