Record of Motion Passed Belomar Regional Council Board of Directors Meeting June 17, 2026

Subject: Adoption of the Revised Fiscal Year 2027 Budget

During the Finance Reports section of the meeting, the revised Fiscal Year 2027 (FY27) budget was presented for approval.

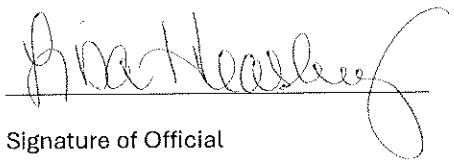
A motion was made and duly seconded to adopt the following:

" To approve the Revised Belomar Regional Council FY27 Budget, effective July 1, 2026 through June 30, 2027, as presented on June 17, 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 June 17, 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

BEL-O-MAR REGIONAL COUNCIL
FY27 BUDGET – BOARD SUMMARY

Overall Financial Position

The FY2027 budget presents a balanced operational plan, with total revenues of $11,223,924 and total expenses of $11,203,216, resulting in a modest positive net position.

After accounting for planned reserve activity, the budget concludes with a net cash position of $708, demonstrating full allocation of available resources while maintaining fiscal balance.

Revenue Structure

Total Revenue: $11,223,924

The Council's revenue structure remains primarily program-driven and consists of:

- Federal Funding: Supports core program operations across Aging, Transportation, and Management Services
- State Funding: Represents the largest single source of revenue, particularly within Aging programs
- Local Funding: Provides required match support and supplements program delivery
- Agency/Other Revenue: Limited internal or miscellaneous revenue sources

This diversified structure ensures continued leveraging of external funding while maintaining required local participation.

Expenditure Overview

Total Expenses: $11,203,216

Expenses are allocated across three primary categories:

Personnel Costs

- Total Wages & Fringe Benefits: $1,127,810
- Total Payroll (Wages Only): $619,354
- Total Fringe Benefits: $508,456 (56% - Pension and Health Care)
- Average Payroll per Employee: $51,613 annually
- Average Fringe Benefits per Employee: $42,371 annually

Programmatic / Direct Costs

- Total Direct Costs (including pass-through): $9,761,910
- This category includes most expenditure and reflects the Council's role in distributing and managing program funds.

Indirect / Administrative Costs

- Total Indirect Costs: $313,496
- These costs support administrative functions, compliance, and operational infrastructure.

Program-Level Financial Position

The budget reflects varying program performance:

- Agency: Positive position of $133,501
- Aging: Balanced overall
- Transportation: Shortfall of $(60,616)
- Management Services: Shortfall of $(52,177)

Program-level shortfalls are expected within grant-funded structures and are addressed through internal balancing and match strategies.

Matching Requirements

- Total Matching Funding Required: $112,793

This represents the Council's required contribution to fully utilize federal and state funding awards and maintain program eligibility.

Reserves and Net Position

The FY2027 budget incorporates a planned reserve strategy:

- Agency Net Income: $20,708
- Transfer to Rainy Day Fund: $(20,000)
- Final Net Cash Position: $708

This approach maintains fiscal discipline by continuing contributions to reserves while preserving a balanced budget.

Board-Level Considerations

The FY2027 budget is structured to:

- Maintain all existing program operations
- Meet required federal and state match obligations
- Support staffing and administrative capacity needed for grant compliance
- Preserve a conservative reserve funding strategy
- Operate within a fully balanced financial framework

Summary Statement

The proposed FY2027 budget reflects a stable, compliant, and operationally balanced financial plan that supports the Council's ongoing mission while maintaining required funding partnerships and financial controls.

Belomar Regional Council - FY26 Budget
FY27 Budget
July 1, 2026 to June 30, 2027

	Agency	Aging	Transportation	Management Services	
Revenue:					
Federal	367,980	2,683,982	523,511	456,245	
State	50,989	5,724,077	67,343	865,127	
Local	261,808			214,381	
Agency	8,481				
Total Revenue	689,258	8,408,059	590,854	1,535,753	11,223,924
Expenses:					
Payroll Wages	116,444	79,308	179,513	244,089	
Holiday Wages	15,818	6,482	12,773	20,417	
Sick Wages	13,476	6,128	12,076	19,302	
Vacation Wages	15,403	5,328	11,191	19,346	
FICA Payroll Taxes	13,719	8,543	18,541	26,836	
Health Insurance	53,705	33,424	53,067	63,943	
Pension	13,696	10,867	24,104	30,271	
Total Wages and Fringe Benefits	242,261	150,080	311,265	424,204	1,127,810
Audit		5,625			
Travel			7,500	4,830	
Printing and Supplies		2,600	6,000	6,550	
Publishing				3,000	
Repairs		5,000			
Conference		2,501		1,200	
Software and Hardware			49,627		
Other - Contractual Costs			277,078	1,148,146	
Depreciation		13,024			
Pass-through Expenditures		8,229,229			
Total Direct Costs	-	8,257,979	340,205	1,163,726	9,761,910
Equipment - Computer Hardware	20,000				
Equipment - GPS Equipment	14,000				
Other - Accounting Fees	6,503				
Other - Audit Costs	22,500				
Other - Banking Fees	1,020				
Other - Cleaning	21,931				
Other - Insurance Liability	17,000				
Other - IT Services	36,900				
Other - Memberships	15,520				
Other - Repairs	20,000				
Other - Clothing	3,000				
Postage	2,000				
Printing and Supplies	23,000				
Depreciation and Lease Payments	57,202				
Travel	10,000				
Utilities	28,965				
Professional Fees	5,000				
Interest	2,200				
Taxes Paid	450				
Meeting Fees	5,500				
Investment Fees	555				
Miscellaneous Fees	250				
Total Indirect Costs	313,496	-	-	-	313,496
Total Expenses	555,757	8,408,059	651,470	1,587,930	11,203,216
Surplus (Shortfall)	133,501	-	(60,616)	(52,177)	
Matching Funding Needed	(112,793)				
Agency Net Income (Loss)	20,708				
Transfer to Trust Account (Rainy Day)	(20,000)				
Net Cash Amount	708				