



CITY OF BELLEVUE AGENDA

City Commission Workshop

City of Bellevue
Commission Chambers
5343 SE Abshier Blvd.
Bellevue Fl. 3420
August 25, 2026
6:00 PM

Christine Dobkowski, Mayor
Seat 2 Ray Dwyer, Commissioner
Seat 3 Ronald T Livsey, Commissioner
Seat 4 Robert "BO" Smith, Commissioner
Seat 1 Michael Goldman, Commissioner

Roll Call

Presentation

Budget Workshop Presentation
[2026-27 Budget Presentation](#)
[2026-27 Budget Packet](#)

Adjournment



Budget Workshop Presentation

CITY COMMISSION WORKSHOP AGENDA ITEM REPORT

DATE OF MEETING: August 25, 2026

AGENDA ITEM:

Budget Workshop Presentation

PRESENTING PARTY:

Mariah Moody, City Administrator

ITEM TYPE:

Presentation

BACKGROUND:

Included:

- 2026-27 Budget Presentation
- 2026-27 Budget Packet

RECOMMENDED ACTIONS:

Review and Discuss

ATTACHMENTS:

[2026-27 Budget Presentation](#)

[2026-27 Budget Packet](#)

Fiscal Year 2026- 2027 Budget

City of Bellevue
2026-27 Budget year

Budget Summary – All Funds

			TOTAL BUDGET		PROPERTY TAXES		SALARIES		RESERVES
Rollback Rate 4.7596%			45,086,278		2,429,299		7,447,977		16,520,692
Rollback Rate 5%			45,208,978		2,551,999		7,447,977		16,643,392
Rollback Rate 5.25%			45,336,578		2,679,599		7,447,977		16,770,992
Rollback Rate 5.5%			45,464,178		2,807,199		7,447,977		16,898,591
Rollback Rate 5.75%			45,591,778		2,934,798		7,447,977		17,026,191

Budget Summary – General Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY ADOPTED BUDGET

	Budget as Adopted 2026	Amended Budget 2026	Proposed Budget 2027
General Fund 2027 Fiscal Year Revenues			
Taxes	4,177,698	4,177,698	3,496,901
Permits and Fees	377,050	485,050	651,441
Franchise Fee	600,409	590,409	652,225
Grant Revenue	-	8,000	-
Shared Revenue	921,895	921,895	900,896
Charges for Services	540,719	549,719	559,620
Fines & Forfeitures	140,081	142,581	158,756
Misc. Revenue	298,730	308,930	349,649
Cash Balance Forward	668,395	978,395	10,373,694
Other Finance Source - Transfer In	1,220,708	2,575,858	2,575,858
Total General Fund Revenues	8,945,685	10,738,535	19,719,039
General Fund 2027 Fiscal Year Expenditures			
Total for Commission	317,912	297,661	202,827
Total for Executive/Administration	496,032	1,185,049	1,141,057
Total for Finance	310,491	743,342	788,969
Total for Development Services	916,229	967,429	867,752
Total for Information Technology	384,620	857,448	1,277,948
Total for Law Enforcement	3,036,647	3,204,057	2,893,580
Total for Garbage and Solid Waste	510,919	460,919	420,000
Total for Cemetery	18,150	6,150	30,674
Total for Streets	1,749,705	1,728,515	780,577
Total for Road Maintenance and Construction	364,000	133,000	942,792
Total for Recreation	686,904	1,000,889	237,899
Reserve for Contingencies	-	-	5,192,132
Total for Transfers Out	154,076	154,076	4,942,833
TOTAL EXPENDITURES	8,945,685	10,738,535	19,719,039

Budget Summary – Water/Sewer Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY ADOPTED BUDGET

	Budget as Adopted	Amended Budget	Proposed Budget
Water/Sewer Fund 2027 Fiscal Year Revenues			
Shared Revenues and Grants	15,120,000	21,120,000	856,250
Charges for Services	5,451,093	5,454,593	5,707,200
Miscellaneous Revenue	54,000	111,000	116,000
Impact Fee Revenue		925,000	1,325,000
Cash Balance Forward	4,325,000	4,325,000	9,108,405
<i>TOTAL REVENUES</i>	<u>24,950,093</u>	<u>31,935,593</u>	<u>17,112,855</u>
Water/Sewer Fund 2027 Fiscal Year Expenditures			
Operations	4,361,394	3,046,569	3,547,654
Capital Outlay and Projects	19,481,000	25,243,200	5,466,500
Debt Service	376,037	376,037	376,043
Reserve for Contingencies	14,794	1,152,919	5,146,800
Other Finance Uses - Transfer Out	716,868	2,116,868	2,575,858
<i>TOTAL EXPENDITURES</i>	<u>24,950,093</u>	<u>31,935,593</u>	<u>17,112,855</u>

Budget Summary – CRA

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

		Budget as Adopted 2026	Amended Budget 2026	Proposed Budget 2027
Community Redevelopment Fund 2027 Fiscal Year Revenues				
	Tax Increment - County and City	132,197	132,197	146,338
	Miscellaneous	2,500	2,500	8,000
	Cash Balance Forward	227,402	227,402	921,578
	Transfer In from Other Funds	154,076	154,076	182,012
	Total Revenues	516,175	516,175	1,257,928
Community Redevelopment Fund 2027 Fiscal Year Expenditures				
	CRA Expenses	6,175	57,175	57,625
	Capital Projects	-	-	1,000,000
	Reserve for Contingencies	-	-	200,303
	Other Finance Uses - Transfer Out	510,000	459,000	-
	Total Expenditures	516,175	516,175	1,257,928

Budget Summary – Recreation Impact Fee Funds

CITY OF BELLEVIEW FLORIDA

2026-2027 FY ADOPTED BUDGET

	Budget as Adopted	Amended Budget	Proposed Budget
Special Revenue Fund - RECREATION IMPACT FEES - 2027 Fiscal Year Revenues			
Miscellaneous Revenue	1,950	1,950	7,500
Recreation Impact Fees	50,000	50,000	150,000
Cash Balance Forward	-	-	636,709
<i>Total Revenues</i>	<u>51,950</u>	<u>51,950</u>	<u>794,209</u>
Special Revenue Fund - RECREATION IMPACT FEES - 2027 Fiscal Year Expenditures			
Capital Projects			700,000
Reserve for Contingencies	51,950	51,950	94,209
<i>Total Expenditures</i>	<u>51,950</u>	<u>51,950</u>	<u>794,209</u>

Budget Summary – Police Impact Fee Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY ADOPTED BUDGET

	Budget as Adopted	Amended Budget	Proposed Budget
Special Revenue Fund - POLICE IMPACT FEES - 2027 Fiscal Year Revenues			
Miscellaneous Revenue	1,000	1,000	2,500
Impact Fees - Public Safety	35,000	35,000	69,000
Cash Balance Forward			299,056
<i>Total Revenues</i>	36,000	36,000	370,556
Special Revenue Fund - POLICE IMPACT FEES - 2027 Fiscal Year Expenditures			
Capital Projects			115,000
Reserve for Contingencies	36,000	36,000	255,556
<i>Total Expenditures</i>	36,000	36,000	370,556

Budget Summary – Infrastructure Surtax Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY ADOPTED BUDGET

Special Revenue Fund - INFRASTRUCTURE SURTAX - 2027 Fiscal Year Revenues

Miscellaneous Revenue	-	-	8,000
Local Option Sales Tax	-	-	1,062,871
Transfers In	-	-	4,760,821
Total Revenues	-	-	5,831,692

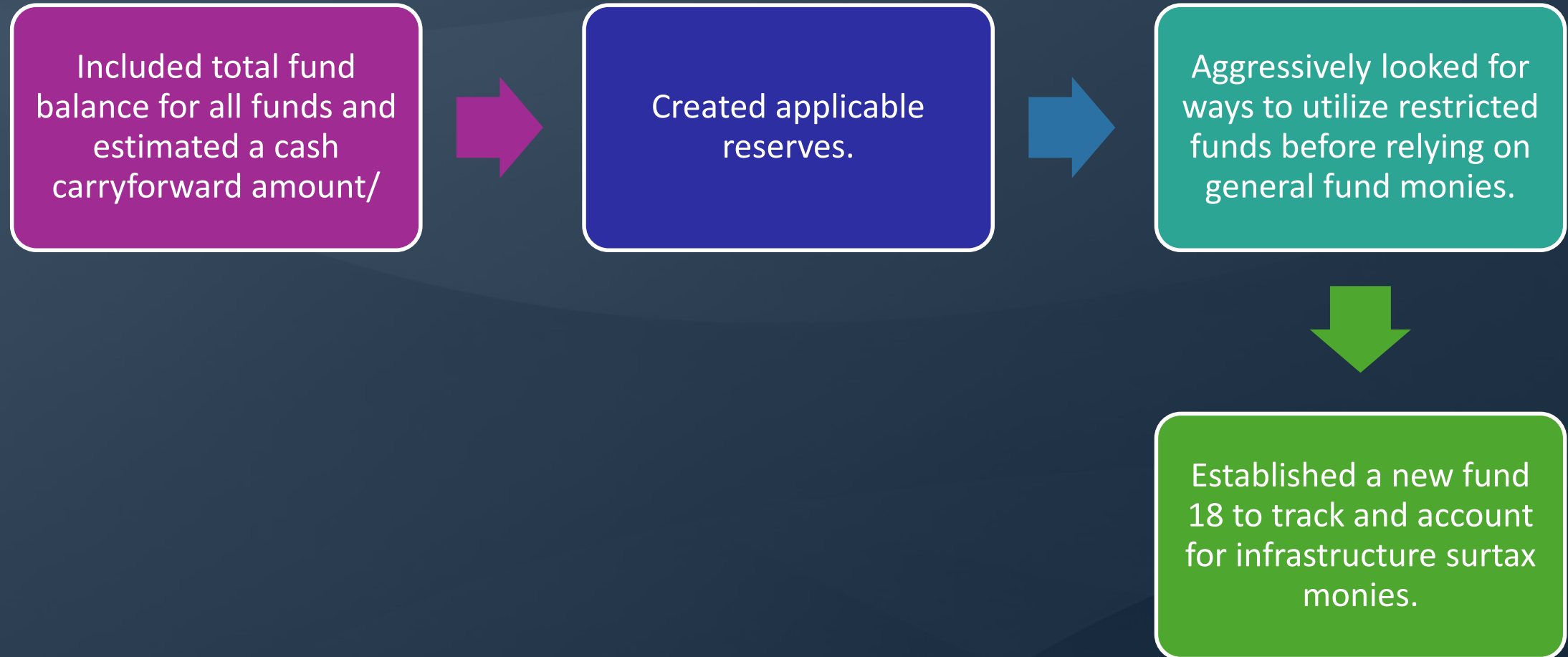
Special Revenue Fund - INFRASTRUCTURE SURTAX- 2027 Fiscal Year Expenditures

Capital Projects	-	-	200,000
Reserve for Contingencies	-	-	5,631,692
Total Expenditures	-	-	5,831,692

Budget Analysis – Changes to the Budget



How did the process change from Prior Years



What's in this budget?

Personnel Service

- 3% Cost of Living Raises
- Salary study and scheduled pay increases
- New Positions
- Creation of Building Official role

Capital

Reserves

New Positions

- Information Technology Network Administrator (\$73,500)
- PW Administrative Assistant (\$41,933)
- PW Streets Maintenance Technician I (\$37,128)
- Development Services Building Official (\$95,000)



Salary increases



3% cost of living increase
\$110,161

General fund \$81,984
and WS \$28,177



\$19,926 increase related
to salary study

General fund \$12,686
and WS \$7,240



Scheduled pay increases \$32,756 (\$30,554 GF &
\$2,202 WS)



New Positions salaries and benefits (excluding
building official) \$284,176 all in the general fund



Building official salary and
benefits \$138,177

Net cost savings of
\$182,274

What's in this budget?

- Personnel Services
- Capital
 - Vehicle and laptop for new building official
 - IT equipment
 - PD new vehicle
 - CRA restrooms, sidewalks, parking and picnic area
 - Street improvements (including 55th Ave project) along with drainage projects
 - Water and wastewater projects including Lift stations, Baseline 92nd loop extension, hydro tank for well 5 and watermain extensions
- Reserves



Use of restricted reserves for capital

\$1,000,000
CRA

\$115,000
Police Impact

\$800,000 2nd
LO Gas Tax

\$200,000
Infrastructure
Surtax

\$700,000
Recreation
Impact

- Restrooms, sidewalks, parking, picnic
- Vehicle, control room expansion, equipment
- Street improvements including 55th Ave project
- Drainage projects and tree removal in ROW
- Sidewalks and parking

Use of restricted reserves for capital/grants

\$2,955,000
Water Impact
Fees

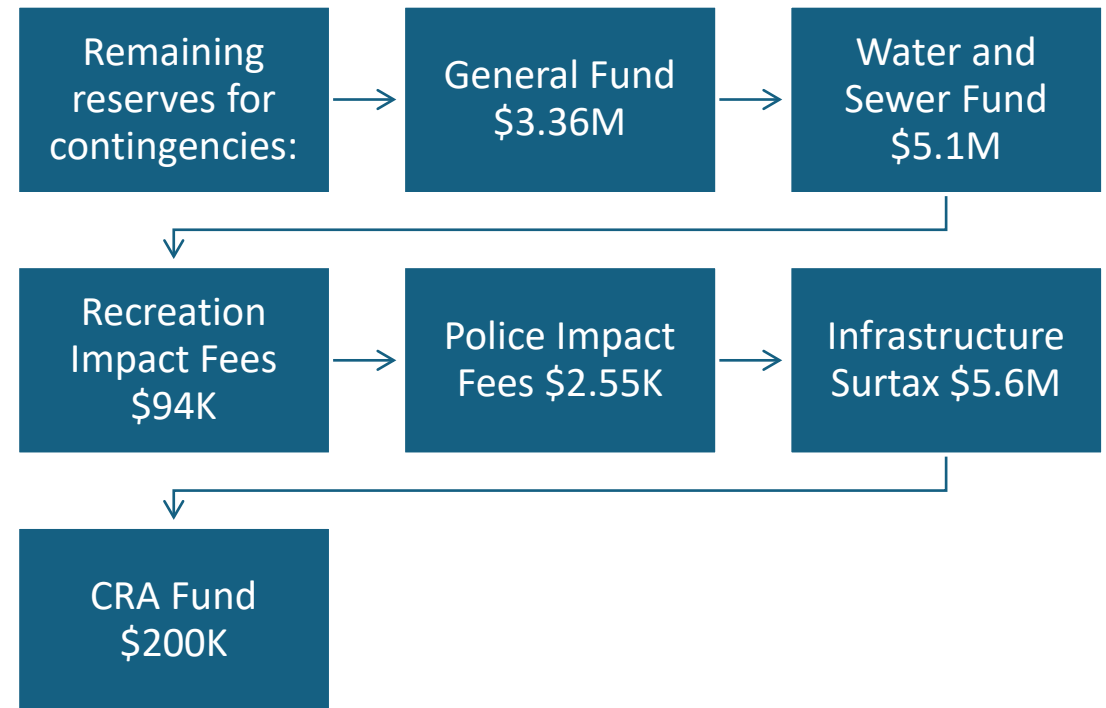
- Watermain extensions, hydro tank for well 5, valve exercising machine, new meter at Spruce Creek, backflow at sports complex

\$2,400,000
Sewer Impact
Fees

- Extension on Baseline Road, lift stations improvements for LS19, 31 and 24

Much needed reserves

- Reserve for Contingencies- includes reserve for 2 months of expenditures of \$1.3M as well as reserve for hurricanes or other emergencies of \$500,000





Total Budget all funds

\$45,086,279

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

	Total Budget	Total Salaries	Reserve Balances
Rollback Rate 4.7596%			
General Fund	19,719,039	6,081,894	5,192,132
Water and Sewer Fund	17,112,855	1,366,084	5,146,800
Recreation Impac Fees Fund	794,209	-	94,209
Police Impact Fees Fund	370,556	-	255,556
Infrastructure Surtax Fund	5,831,692	-	5,631,692
Community Redevelopment Fund	1,257,928	-	200,303
	<u>45,086,278</u>	<u>7,447,977</u>	<u>16,520,692</u>
Rollback Rate 5%			
General Fund	19,841,739	6,081,894	5,314,832
Water and Sewer Fund	17,112,855	1,366,084	5,146,800
Recreation Impac Fees Fund	794,209	-	94,209
Police Impact Fees Fund	370,556	-	255,556
Infrastructure Surtax Fund	5,831,692	-	5,631,692
Community Redevelopment Fund	1,257,928	-	200,303
	<u>45,208,978</u>	<u>7,447,977</u>	<u>16,643,392</u>
Rollback Rate 5.25%			
General Fund	19,969,339	6,081,894	5,442,432
Water and Sewer Fund	17,112,855	1,366,084	5,146,800
Recreation Impac Fees Fund	794,209	-	94,209
Police Impact Fees Fund	370,556	-	255,556
Infrastructure Surtax Fund	5,831,692	-	5,631,692
Community Redevelopment Fund	1,257,928	-	200,303
	<u>45,336,578</u>	<u>7,447,977</u>	<u>16,770,992</u>
Rollback Rate 5.5%			
General Fund	20,096,939	6,081,894	5,570,032
Water and Sewer Fund	17,112,855	1,366,084	5,146,800
Recreation Impac Fees Fund	794,209	-	94,209
Police Impact Fees Fund	370,556	-	255,556
Infrastructure Surtax Fund	5,831,692	-	5,631,692
Community Redevelopment Fund	1,257,928	-	200,303
	<u>45,464,178</u>	<u>7,447,977</u>	<u>16,898,591</u>
Rollback Rate 5.75%			
General Fund	20,224,539	6,081,894	5,697,632
Water and Sewer Fund	17,112,855	1,366,084	5,146,800
Recreation Impac Fees Fund	794,209	-	94,209
Police Impact Fees Fund	370,556	-	255,556
Infrastructure Surtax Fund	5,831,692	-	5,631,692
Community Redevelopment Fund	1,257,928	-	200,303
	<u>45,591,778</u>	<u>7,447,977</u>	<u>17,026,191</u>

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

Proposed Millage Rate

	Rollback rate				
	4.7596	5.00%	5.25%	5.50%	5.75%
	Proposed Budget 2027	Proposed Budget 2027	Proposed Budget 2027	Proposed Budget 2027	Proposed Budget 2027
General Fund 2027 Fiscal Year Revenues					
Property Taxes	2,429,299	2,551,999	2,679,599	2,807,199	2,934,798
Other Taxes	1,067,603	1,067,603	1,067,603	1,067,603	1,067,603
Permits and Fees	651,441	651,441	651,441	651,441	651,441
Franchise Fee	652,225	652,225	652,225	652,225	652,225
Grant Revenue	-	-	-	-	-
Shared Revenue	900,896	900,896	900,896	900,896	900,896
Charges for Services	559,620	559,620	559,620	559,620	559,620
Fines & Forfeitures	158,756	158,756	158,756	158,756	158,756
Misc. Revenue	349,649	349,649	349,649	349,649	349,649
Cash Balance Forward	10,373,694	10,373,694	10,373,694	10,373,694	10,373,694
Other Finance Source - Transfer In	2,575,858	2,575,858	2,575,858	2,575,858	2,575,858
Total General Fund Revenues	19,719,039	19,841,739	19,969,339	20,096,939	20,224,539
General Fund 2027 Fiscal Year Expenditures					
Total for Commission	202,827	202,827	202,827	202,827	202,827
Total for Executive/Administration	1,141,057	1,141,057	1,141,057	1,141,057	1,141,057
Total for Finance	788,969	788,969	788,969	788,969	788,969
Total for Development Services	867,752	867,752	867,752	867,752	867,752
Total for Information Technology	1,277,948	1,277,948	1,277,948	1,277,948	1,277,948
Total for Law Enforcement	2,893,580	2,893,580	2,893,580	2,893,580	2,893,580
Total for Garbage and Solid Waste	420,000	420,000	420,000	420,000	420,000
Total for Cemetery	30,674	30,674	30,674	30,674	30,674
Total for Streets	780,577	780,577	780,577	780,577	780,577
Total for Road Maintenance and Constructio	942,792	942,792	942,792	942,792	942,792
Total for Recreation	237,899	237,899	237,899	237,899	237,899
Reserve for Contingencies	5,192,132	5,314,832	5,442,432	5,570,032	5,697,632
Total for Transfers Out	4,942,833	4,942,833	4,942,833	4,942,833	4,942,833
TOTAL EXPENDITURES	19,719,039	19,841,739	19,969,339	20,096,939	20,224,539

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

	Budget as Adopted 2026	Amended Budget 2026	Proposed Budget 2027 -Rollback Rate of 4.7596%
General Fund 2027 Fiscal Year Revenues			
Taxes	4,177,698	4,177,698	3,496,901
Permits and Fees	377,050	485,050	651,441
Franchise Fee	600,409	590,409	652,225
Grant Revenue	-	8,000	-
Shared Revenue	921,895	921,895	900,896
Charges for Services	540,719	549,719	559,620
Fines & Forfeitures	140,081	142,581	158,756
Misc. Revenue	298,730	308,930	349,649
Cash Balance Forward	668,395	978,395	10,373,694
Other Finance Source - Transfer In	1,220,708	2,575,858	2,575,858
Total General Fund Revenues	8,945,685	10,738,535	19,719,039

General Fund 2027 Fiscal Year Expenditures			
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Total for Road Maintenance and Construction	364,000	133,000	942,792
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Reserve for Contingencies	-	-	5,192,132
Total for Transfers Out	154,076	154,076	4,942,833
TOTAL EXPENDITURES	8,945,685	10,738,535	19,719,039

Water/Sewer Fund 2027 Fiscal Year Revenues			
Shared Revenues and Grants	15,120,000	21,120,000	856,250
Charges for Services	5,451,093	5,454,593	5,707,200
Miscellaneous Revenue	54,000	111,000	116,000
Impact Fee Revenue		925,000	1,325,000
Cash Balance Forward	4,325,000	4,325,000	9,108,405
TOTAL REVENUES	24,950,093	31,935,593	17,112,855

Water/Sewer Fund 2027 Fiscal Year Expenditures			
Operations	4,361,394	3,046,569	3,547,654
Capital Outlay and Projects	19,481,000	25,243,200	5,466,500
Debt Service	376,037	376,037	376,043
Reserve for Contingencies	14,794	1,152,919	5,146,800
Other Finance Uses - Transfer Out	716,868	2,116,868	2,575,858
TOTAL EXPENDITURES	24,950,093	31,935,593	17,112,855

Special Revenue Fund - RECREATION IMPACT FEES - 2027 Fiscal Year Revenues			
Miscellaneous Revenue	1,950	1,950	7,500
Recreation Impact Fees	50,000	50,000	150,000
Cash Balance Forward	-	-	636,709
Total Revenues	51,950	51,950	794,209

Special Revenue Fund - RECREATION IMPACT FEES - 2027 Fiscal Year Expenditures

Capital Projects			700,000
Reserve for Contingencies	51,950	51,950	94,209
Total Expenditures	51,950	51,950	794,209

Special Revenue Fund - POLICE IMPACT FEES - 2027 Fiscal Year Revenues

Miscellaneous Revenue	1,000	1,000	2,500
Impact Fees - Public Safety	35,000	35,000	69,000
Cash Balance Forward			299,056
Total Revenues	36,000	36,000	370,556

Special Revenue Fund - POLICE IMPACT FEES - 2027 Fiscal Year Expenditures

Capital Projects			115,000
Reserve for Contingencies	36,000	36,000	255,556
Total Expenditures	36,000	36,000	370,556

Special Revenue Fund - INFRASTRUCTURE SURTAX - 2027 Fiscal Year Revenues

Miscellaneous Revenue	-	-	8,000
Local Option Sales Tax	-	-	1,062,871
Transfers In	-	-	4,760,821
Total Revenues	-	-	5,831,692

Special Revenue Fund - INFRASTRUCTURE SURTAX- 2027 Fiscal Year Expenditures

Capital Projects	-	-	200,000
Reserve for Contingencies	-	-	5,631,692
Total Expenditures	-	-	5,831,692

Community Redevelopment Fund 2027 Fiscal Year Revenues

Tax Increment - County and City	132,197	132,197	146,338
Miscellaneous	2,500	2,500	8,000
Cash Balance Forward	227,402	227,402	921,578
Transfer In from Other Funds	154,076	154,076	182,012
Total Revenues	516,175	516,175	1,257,928

Community Redevelopment Fund 2027 Fiscal Year Expenditures

CRA Expenses	6,175	57,175	57,625
Capital Projects	-	-	1,000,000
Reserve for Contingencies	-	-	200,303
Other Finance Uses - Transfer Out	510,000	459,000	-
Total Expenditures	516,175	516,175	1,257,928

TOTAL OF ALL FUNDS 2027 FISCAL YEAR REVENUES	\$34,499,903	\$43,278,253	\$45,086,279
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TOTAL OF ALL FUNDS 2027 FISCAL YEAR EXPENDITURES	\$34,499,903	\$43,278,253	45,086,279
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CITY OF BELLEVIEW

2026-2027 BUDGET

2026-2027 BUDGET									
GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions
Fund 01 - General Fund									
Revenues									
TAX REVENUE									
01-00-311000	Property Tax	2,220,122	2,059,488						2,429,299
01-00-311005	CRA portion of Property Tax	154,076	155,562						182,012
01-00-311010	Property Tax-Delinquent	1,500	116,083						33,185
01-00-312410	Local Option Gas Tax	160,000	158,410						161,000
01-00-312420	2nd LOGT	100,000	107,054						102,000
01-00-312520	Insurance Premium Tax-Police Retirement	59,000	79,750						86,823
01-00-312600	Local Option Sales Tax	1,000,000	1,051,573						
01-00-314100	Utility Tax Duke Energy	185,000	170,309						183,263
01-00-314150	Utility Tax Sumter Electric	15,000	19,809						18,720
01-00-314400	Utility Tax GAS	4,000	6,061						4,312
01-00-315200	Communication Tax	245,000	259,383						252,308
01-00-316000	Business Tax	32,000	71,098						42,925
01-00-316005	Business Tax Admin Fees	2,000	1,000						1,056
TAX REVENUE		4,177,698	4,255,581						3,496,901
PERMITS & FEES REVENUE									
01-00-322000	Bldg Perm-MT Causley	300,000	507,464						382,076
01-00-322022	Bldg Perm-MT Causley Admin	100,000	226,089						169,453
01-00-322025	Bldg Perm-Misc. Admn	75,000	122,890						87,568
01-00-322030	Bldg Perm-Sur Charge	10,000	9,012						12,332
01-00-322100	Bldg Perm-PW ROW/Driveway	50							13
PERMITS & FEES REVENUE		485,050	865,455						651,441
FRANCHISE FEE REVENUE									
01-00-323100	Franchise Duke Energy	425,000	424,512						456,825
01-00-323150	Franchise Sumter Electric	44,000	68,583						63,453
01-00-323400	Franchise GAS	7,500	8,659						9,140
01-00-323700	Franchise Solid Waste-Residential	48,909	46,784						47,616
01-00-323750	Franchise Solid Waste-Commercial	65,000	72,388						75,191
FRANCHISE FEE REVENUE		590,409	620,925						652,225
GRANT REVENUE									
01-00-331350	USDA Veh Grant								-
01-00-331365	2023 JAG-00241-MUMU								-
01-00-331370	2023-2024 Bulletproof Vest Grant								-
01-00-331380	JAG-C Rapid ID								-
01-00-331381	JAG Grant	8,000	8,000						-
01-00-331500	Hurricane Milton								-
01-00-334110	Belleview City Hall Repairs								-

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
SHARED REVENUE										-
01-00-335125	State Revenue Sharing-Municipal	308,000	304,229							310,994
01-00-335140	Mobile Home Licenses	10,000	10,000							10,217
01-00-335150	Alcohol Beverage Licenses	7,860	1,450							5,712
01-00-335180	Local Gov't Half Cent Sales Tax	545,000	513,964							519,615
01-00-335900	State Revenue/Lighting	51,035	51,035							54,358
SHARED REVENUE		921,895	880,678							900,896
CHARGES FOR SERVICE REVENUE										
01-00-341210	DS-Zoning Fees	15,000	16,106							15,519
01-00-341220	DS-Vacant Property Registration	800	720							855
01-00-341300	DS-Annexation Fees	2,500	2,880							1,545
01-00-341500	DS-Site/Drainage Review	10,000	9,960							11,165
01-00-341600	DS-Transportation Concurrency Fees	2,000	816							990
01-00-341610	DS- Plat Fees	5,500	6,840							6,210
01-00-342900	Police False Alarms	3,000	1,320							3,305
01-00-343400	Garbage/Solid Waste	436,319	466,805							450,000
01-00-343700	Recycling	74,600	69,199							70,032
CHARGES FOR SERVICE REVENUE		549,719	574,646							559,620
FINES & FORFEITURES REVENUE										
01-00-350000	Fines & Forefeitures	21,000	23,447							28,930
01-00-350010	Fines & Forefeitures 2nd Dollar Fund	2,600	2,521							2,481
01-00-350050	Fines & Forefeitures Automation	8,000	10,495							10,666
01-00-350100	Investigation & Restitution	1,500	1,277							1,956
01-00-350600	Donations for Police Activity	500	-							375
01-00-351500	Surplus Vehicles/Equipment P.D.		4,558							4,558
01-00-351505	Surplus Sale Fees-PD	1,000	456							313
01-00-354000	Seized Tag	2,000	900							1,723
01-00-355000	PD Vehicle Impoundment	5,000	5,431							5,661
01-00-356000	PD Other Revenue	2,000	2,620							2,336
01-00-356010	Other Rev-School Resource Officer	73,981	66,583							68,544
01-00-356200	Other Revenue/Officer Detail	25,000	25,446							31,214
FINES & FORFEITURES REVENUE		142,581	143,734							158,756

CITY OF BELLEVIEW

2026-2027 BUDGET

		2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION								
OTHER REVENUE									
01-00-360000	Other Revenue	6,500	6,500						6,059
01-00-360005	Ask Accounting	-	-						-
01-00-360015	Code Enforcement Revenues	1,000	2,500						1,615
01-00-360020	Code Enforcement Liens Paid								2,732
01-00-360035	O/R- Lien Searches	16,000	18,582						21,314
01-00-360075	Other Revenue/Solid Waste Admin Fees	13,000	12,569						12,379
01-00-360175	Other Revenue/Permitting Clerk	16,800	15,120						16,730
01-00-360200	Other Revenue Insurance Reimbursement	60,000	2,032						2,000
01-00-360300	Other Revenue Rental (Sprint)		-						-
01-00-360335	Park Vendor/Event Fees	20,000	20,640						24,890
01-00-361200	Interest Income	85,000	95,702						159,941
01-00-362000	Park Rentals-City Bldgs & Pavillions	25,000	25,680						26,791
01-00-362005	Sales Tax City Rentals	50	-						-
01-00-362010	Community Garden Donations/Fees	360	216						290
01-00-364100	Cemetery Lots	45,000	43,200						45,000
01-00-364102	Cemetery Marking Fees	2,000	3,000						2,350
01-00-364410	Surplus/Sale of Assets	1,500							1,500
01-00-364411	Surplus Sale of Assets-Auction Fee	20							130
01-00-365500	Other Revenue State Gas Tax Refund								-
01-00-366000	Pennies for Parks	200	20						99
01-00-366001	Pennies for Parks Restrictions								-
01-00-366005	Parks Donation								-
01-00-366015	Event Donations	16,500	45,175						25,829
OTHER REVENUE		308,930	290,936						349,649
CASH BALANCE FWD REVENUE									
01-00-381500	Cash Balance Forward								4,618,008
01-00-381515	Cash Balance Forward: Cemetery	10,000	10,000						
01-00-381540	Cash Balance Forward: Code Enforcement	62,395	62,395						
	Cash Balance Forward: 1st Gas Tax								146,048
01-00-381520	Cash Balance Forward: 2nd Gas Tax	150,000	150,000						803,281
	Cash Balance Forward: Police Automation								45,536
01-00-381550	Cash Balance Forward-Sales Tax (infrastructure Surtax)	756,000	756,000						4,760,821
01-00-383319	Cash Bal Fwd-Community Donations								-
CASH BALANCE FWD REVENUE		978,395	978,395						10,373,694
OTHER FIN-TRANS IN REVENUE									
01-00-399100	Transfers In from other Funds	2,575,858	2,575,858						2,575,858
OTHER FIN-TRANS IN REVENUE		2,575,858	2,575,858						2,575,858
TOTAL REVENUES		10,738,535.00	11,194,207.70						19,719,039

CITY OF BELLEVIEW

2026-2027 BUDGET										
GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER DESCRIPTION										
Fund 01 - General Fund										
Expenditures										
Dept 11 - Commission										
SALARIES & BENEFITS EXPENSE										
01-11-501200	Salaries	50,400	50,400	50,400						50,400
01-11-502100	Payroll Taxes	3,856	3,856	3,856						3,856
01-11-502300	Employee Insurance	85,140	85,140	102,120						102,120
01-11-502400	Workers Compensation	250	250	855						855
SALARIES & BENEFITS EXPENSE			139,646	139,646						157,231
OPERATIONS EXPENSE										
01-11-504000	Training/Travel & Per Diem	1,500	2,640							3,526
01-11-504100	Telephone/Communications	3,000	3,621							4,006
01-11-504200	Postage	25	33							41
01-11-504300	Utility Services	3,100	3,990							4,290
01-11-504400	Equipment Rental	610	875							1,020
01-11-504520	Errors/Omissions	3,500	3,435							4,132
01-11-504600	Repair & Maintenance	500	783							1,368
01-11-504900	Other Expense									-
01-11-504920	Fees for Services	2,000	3,127							5,117
01-11-504930	Special Employee Programs	2,700	4,351							4,221
01-11-505000	Supplies & Equipment	2,200	2,624							4,595
01-11-505050	COB Promotion	10,000	10,189							10,000
01-11-505400	Membership Books & Dues	5,000	5,500							3,280
OPERATIONS EXPENSE			34,135	41,167						45,596
CAPITAL PROJECT EXPENSE										
01-11-506500	City Hall Improvements	-								
01-11-506501	Community Center Improvements	-								
CAPITAL PROJECT EXPENSE			-							
DEBT EXPENSE										
01-11-507105	CBT Capital Loan Principal	116,733	102,450							-
01-11-507205	CBT Capital Loan Interest	1,517	1,183							
DEBT EXPENSE			118,250	103,633						-
RESERVES										
01-11-519001	Reserve for Cash Flow		1,331,087							1,331,087
01-11-519002	Reserve for Contingencies	5,630	2,768,733							3,861,045
RESERVES										5,192,132
Total Dept 11 - Commission			297,661	3,053,179						5,394,955

CITY OF BELLEVIEW

2026-2027 BUDGET

2026-2027 BUDGET										
GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
Dept 12 - Executive/Administrative										
SALARIES & BENEFITS EXPENSE										
01-12-501200	Salaries	634,336	634,336	590,144	17,704	6,542	3,706			618,096
01-12-501203	Event Salaries	3,500	4,649							5,740
01-12-501204	Salaries - Emergency Compensation	2,500	-							1,979
01-12-501225	Employee Bonus	3,483	3,445	5,395						5,395
01-12-501400	Overtime	2,500	2,446							2,751
01-12-501505	Incentive Pay - Bilingual	500	408							400
01-12-501206	Shoe/Clothing allowance		-	-						-
01-12-502100	Payroll Taxes	48,527	49,364	45,559	1,354	500	284			48,498
01-12-502200	Retirement	63,433	64,528	51,735	1,770	654	371			55,577
01-12-502300	Employee Insurance	158,360	158,360	169,519						169,519
01-12-502300	Life insurance		-	2,169						2,169
01-12-502400	Workmans Compensation	4,000	4,000	1,732						1,732
SALARIES & BENEFITS EXPENSE		921,139	921,536							911,857
OPERATIONS EXPENSE										
01-12-503005	Professional Services	1,000	-							1,000
01-12-503100	Legal Services	107,000	83,880							75,000
01-12-503110	Ordinance Codification	6,500	6,964							5,000
01-12-503150	Medical	250	202							200
01-12-503425	Records Storage	425	378							400
01-12-504000	Training/Travel & Per Diem	5,500	5,943							8,000
01-12-504025	Educational Reimbursement	1,250								1,250
01-12-504100	Telephone	5,000	4,706							5,000
01-12-504150	Cell Phone Reimbursement	510	510							510
01-12-504200	Postage	300	378							300
01-12-504300	Utility Services	4,700	4,655							4,700
01-12-504400	Equipment Rental	750	1,021							1,000
01-12-504510	Basic General Liability	7,500	7,970							8,981
01-12-504520	Errors/Omissions	2,100	3,435							4,132
01-12-504570	Auto Insurance	1,000	551							631
01-12-504590	Property Insurance	10,800	9,206							12,396
01-12-504600	Repair & Maintenance	1,250	421							1,000
01-12-504900	Other Expense	250	199							250
01-12-504920	Fees for Services	4,900	4,861							4,900
01-12-504925	Over/Short Expense Account									
01-12-504960	Advertising	850	1,070							800
01-12-505000	Supplies & Equipment	7,400	10,665							9,500
01-12-505110	Office Furniture	500								500
01-12-505200	Gas & Oil	400	843							500
01-12-505210	Vehicle Maintenance	250	30							250
01-12-505400	Membership Books & Dues	3,225	3,263							3,000
01-12-515000	Event Supplies & Equipment	85,000	87,491							80,000
01-12-515010	Projects from Donations									
OPERATIONS EXPENSE		258,610	238,642							229,200
CAPITAL OUTLAY EXPENSE										
01-12-506400	Capital Outlay	5,300	5,293							-
CAPITAL OUTLAY EXPENSE		5,300	5,293							
Total Dept 12 - Executive/Administrative		1,185,049	1,165,471							1,141,057

CITY OF BELLEVIEW

2026-2027 BUDGET

2026-2027 BUDGET									
GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions
Dept 13 - Finance Department									
SALARIES & BENEFITS EXPENSE									
01-13-501200	Salaries	405,744	405,744	400,269	12,008	1,026	5,175		
01-13-501203	Event Salaries	1,200	424						
01-13-501204	Salaries - Emergency Compensation	2,750	-						
01-13-501225	Employee Bonus	4,235	4,095	3,445					
01-13-501400	Overtime	2,250	352						
01-13-501505	Incentive Pay-Bilingual	400	373						
01-13-501206	Shoe/Clothing allowance		-						
01-13-502100	Payroll Taxes	31,040	31,441	30,883	919	78	396		
01-13-502200	Retirement	40,575	41,099	40,371	1,201	103	518		
01-13-502300	Employee Insurance	90,248	90,248	108,247					
01-13-502300	life Insurance		-	1,468					
01-13-502400	Workers Compensation	5,000	5,000	1,219					
01-13-502500	Unemployment Compensation		-						
SALARIES & BENEFITS EXPENSE		583,442	578,775						
OPERATIONS EXPENSE									
01-13-503150	Medical	300	398						
01-13-503200	Accounting Services	102,000	102,000						
01-13-503425	Records Storage	540	465						
01-13-504000	Training/Travel & Per Deim	150	55						
01-13-504025	Educational Reimbursement	1,875	1,342						
01-13-504100	Telephone/Communications	3,300	3,231						
01-13-504150	Cell Phone Reimbursement	1,010	915						
01-13-504200	Postage	300	189						
01-13-504300	Utility Services	5,500	6,109						
01-13-504400	Equipment Rental	750	928						
01-13-504510	Basic General Liability	10,600	11,164						
01-13-504520	Errors/Omissions	4,900	4,843						
01-13-504570	Auto Insurance	1,000	551						
01-13-504590	Property Insurance	10,800	9,206						
01-13-504600	Repair & Maintenance	500	382						
01-13-504900	Other Expense	500	260						
01-13-504920	Fees for Services	5,000	5,272						
01-13-504925	Over/Short Expense Account	25							
01-13-504960	Advertising	1,700	1,700						
01-13-504970	Bank Fees	1,200	1,200						
01-13-504980	Misc Expense/Bank Reconciliations	1,000	1,000						
01-13-505000	Supplies & Equipment	6,000	8,091						
01-13-505110	Office Furniture	-							
01-13-505200	Gas & Oil	250	321						
01-13-505210	Vehicle Maintenance	50	68						
01-13-505400	Membership Books & Dues	650	375						
OPERATIONS EXPENSE		159,900	160,065						
CAPITAL OUTLAY EXPENSE									
01-13-506401	Capital Outlay:Vehicle								
CAPITAL OUTLAY EXPENSE									
Total Dept 13 - Finance Department		743,342	738,840						

CITY OF BELLEVIEW

2026-2027 BUDGET

		2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER DESCRIPTION									
Dept 15 - Development Services Department									
SALARIES & BENEFITS EXPENSE									
01-15-501200	Salaries	371,131	371,131	355,763	10,673	7,984	97,375		471,795
01-15-501203	Event Salaries	1,300	1,262						434
01-15-501204	Salaries - Emergency Compensation	3,000	142						1,639
01-15-501206	Clothing Allowance			115			115		230
01-15-501225	Employee Bonus	3,510	3,510	3,510			650		4,160
01-15-501400	Overtime	2,200	1,596						1,210
01-15-502100	Payroll Taxes	28,506	28,890	27,493	816	611	7,508		36,679
01-15-502200	Retirement	37,263	37,764	35,939	1,067	798	9,814		47,947
01-15-502300	Employee Insurance	100,949	100,949	110,290			20,424		130,714
01-15-502300	Life Insurance			1,316			341		1,657
01-15-502400	Workers Compensation	11,790	11,790	1,886			1,950		3,836
SALARIES & BENEFITS EXPENSE		559,649	557,034						700,301
OPERATIONS EXPENSE									
01-15-503050	Comp Plan/Land Development Regs	2,000							5,000
01-15-503150	Medical	100	100						100
01-15-503170	Architect/Engineering	2,000	2,000						2,000
01-15-503410	Bldg Perm-MT Causley Inspections	300,000	300,000						382,076
	Bldg Perm-MT Causley Inspections contra						(382,076)		(382,076)
	Contract Negotiations Safebuilt backup						20,000		20,000
01-15-503415	Animal Control-Marion County	44,000	40,154						44,000
01-15-503425	Records Storage	325	173						200
01-15-504000	Training/Travel & Per Diem	4,845	3,226						9,000
01-15-504025	Educational Reimbursement	1,250	1,375						1,250
01-15-504100	Telephone/Communications	2,750	1,807				300		2,241
01-15-504150	Cell Phone Reimbursement	510	458				625		1,124
01-15-504200	Postage	500	382						1,000
01-15-504400	Equipment Rental	750	435						482
01-15-504510	Basic General Liability	8,200	4,776				3,500		9,232
01-15-504520	Errors/Omissions	3,600	2,058						2,477
01-15-504570	Auto Insurance	5,400	1,260						1,442
01-15-504600	Repair & Maintenance	1,950	1,899						2,000
01-15-504900	Other Expense	200	100						200
01-15-504920	Fees for Services	3,000	1,780						2,000
01-15-504925	Over/Short Expense Account	25							-
01-15-504960	Advertising	2,500	1,877						2,500
01-15-505000	Supplies & Equipment	3,800	1,747						2,700
01-15-505020	Uniform Expenses								300
01-15-505110	Office Furniture	120							500
01-15-505200	Gas & Oil	600	112				600		918
01-15-505210	Vehicle Maintenance	1,200	726						1,200
01-15-505400	Membership Books & Dues	2,500	3,004				1,800		5,800
01-15-513101	Legal Services-Code Enforcement	4,500	2,850						4,000
01-15-513410	MT Causley Code Enf Inspections								
01-15-513415	Enforcement Costs	2,000	1,045						1,000
01-15-513480	Code Enforcement-Court Costs								1,200
01-15-514000	Training/Travel & Per Diem	2,800	1,511				1,500		3,500
01-15-514100	Telephone/Communications	800							544
01-15-514200	Postage	800	968						800
01-15-514570	Auto Insurance	1,250	1,260						1,442
01-15-514920	Fees for Services	600	91						800
01-15-514960	Advertising	500	-						750

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET
01-15-515000	Supplies & Equipment	500
01-15-515020	Uniform Expenses	380
01-15-515200	Gas & Oil	800
01-15-515210	Vehicle Maintenance	350
01-15-515400	Membership Books & Dues	375
OPERATIONS EXPENSE		407,780
CAPITAL OUTLAY EXPENSE		
01-15-506401	Capital Outlay: Vehicle	
01-15-506402	Capital Outlay: Equipment	
CAPITAL OUTLAY EXPENSE		
Total Dept 15 - Development Services Department		967,429

2025-2026 ESTIMATED ACTUAL
277
253
112
266
187
378,270
935,303

Base
Salary

3% COLA

Salary
Study

Scheduled
Pay Adj

Add Bldg
Official

New
Positions

PROPOSED BUDGET 2027 Rollback
500
600
800
350
200
134,151
30,000
3,300
33,300
867,752

CITY OF BELLEVIEW

2026-2027 BUDGET

2026-2027 BUDGET										
GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
Dept 19 - Information Technology Department										
SALARIES & BENEFITS EXPENSE										
01-19-501200	Salaries	202,452	202,452	202,452	6,074				75,338	283,864
01-19-501204	Salaries - Emergency Compensation	1,000	-							863
01-19-501225	Employee Bonus	1,300	1,300	1,300					650	1,950
01-19-501400	Overtime	1,250	1,801							664
01-19-501700	On Call Pay	50	60							120
01-19-501750	Call-back Pay	100	101							25
01-19-502100	Payroll Taxes	15,487	15,737	15,587	465				5,813	21,991
01-19-502200	Retirement	20,245	20,571	20,375	607				7,599	28,746
01-19-502300	Employee Insurance	34,056	34,056	40,848					20,424	61,272
01-19-502300	Life Insurance		-	730					264	994
01-19-502400	Workers Compensation	863	863	342					171	513
SALARIES & BENEFITS EXPENSE		276,803	276,942							401,002
OPERATIONS EXPENSE										
01-19-503125	Computer Software	2,500	-							
01-19-503150	Medical									
01-19-503430	Equipment & Software Maintenance	357,908	215,795							355,965
01-19-503445	IT Service Maintenance	120,000	154,970							257,767
01-19-504000	Training/Travel & Per Diem	1,000	982							1,000
01-19-504100	Telephone/Communications	5,000	4,854							2,000
01-19-504200	Postage	35	31							50
01-19-504510	Basic General Liability	3,050	3,184							3,588
01-19-504520	Errors/Omissions	1,410	1,372							1,651
01-19-504570	Auto Insurance	2,150	2,205							2,525
01-19-504600	Repair & Maintenance	2,700	1,883							2,700
01-19-504900	Other Expense	250	131							200
01-19-504920	Fees for Services	4,900	5,881							6,000
01-19-505000	Supplies & Equipment	10,000	7,554							2,000
01-19-505105	Technology Supplies & Equipment	8,000	6,570							5,000
01-19-505110	Office Furniture	250								
01-19-505200	Gas & Oil	600	1,338							900
01-19-505210	Vehicle Maintenance	500	515							600
01-19-505400	Membership Books & Dues	1,500	4,264							2,500
OPERATIONS EXPENSE		521,753	411,528							644,446
CAPITAL OUTLAY EXPENSE										
01-19-506400	Capital Outlay:	16,892	16,892							
01-19-506401	Capital Outlay: Vehicle									
01-19-506402	Capital Outlay: Equipment	42,000	5,880							232,500
01-19-506404	Misc Sales Tax Equip									
CAPITAL OUTLAY EXPENSE		58,892	22,772							232,500
Total Dept 19 - Information Technology Department		857,448	711,242							1,277,948

CITY OF BELLEVIEW

2026-2027 BUDGET

		2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER DESCRIPTION										
Dept 21 - Law Enforcement Department										
SALARIES & BENEFITS EXPENSE										
01-21-501200	Salaries	163,953	163,953	163,973	4,919		-			168,892
01-21-501202	Salaries-Sworn Officers	1,154,992	1,154,992	1,222,970	7,045		5,691			1,235,706
01-21-501202	Salaries-Sworn Officers- Chief Holland Retirement	-	-	56,833						56,833
01-21-501220	Salaries-Adadamy Students	-	-							-
01-21-501203	Event Salaries	3,500	2,793							11,093
01-21-501204	Salaries - Emergency Compensation	10,000	-							8,322
01-21-501206	Clothing Allowance	500	600	2,340						2,340
01-21-501207	Uniform Cleaning Allowance	5,900	5,113	9,216						9,216
01-21-501215	Salaries/PD/Special Detail	25,000	25,775							29,769
01-21-501220	Salaries - Academy Students	83,248	90,096							22,524
01-21-501225	Employee Bonus	3,252	3,102	3,640						3,640
01-21-501400	Overtime	750	313							1,067
01-21-501402	Overtime-Sworn Officers	96,000	110,471							56,715
01-21-501420	Salaries Differential	200,000	226,069							62,569
01-21-501500	Incentive Pay	7,680	6,889	2,640						2,640
01-21-501505	Incentive Pay-Bilingual	520	499	280						280
	Employee Longevity pay	-	-	3,830						3,830
01-21-501600	Holiday Pay	67,300	64,809							54,366
01-21-501800	Extra Duty Pay	3,150	3,137							3,109
01-21-502000	Non-Sworn Officers/Academy	5,000	5,609							3,768
01-21-502100	Payroll Taxes	139,149	142,613	112,128	915		435			132,856
01-21-502200	Retirement	22,723	12,926	27,285	915					28,200
01-21-502250	Retirement / Police	133,442	148,966	189,691	1,310		1,059			234,985
01-21-502300	Employee Insurance	300,512	271,618	379,886						379,886
01-21-502300	Life Insurance	-	-	4,896						4,896
01-21-502400	Workers Compensation	177,000	158,178	35,321						35,321
01-21-502500	Unemployment Compensation	200	152							554
SALARIES & BENEFITS EXPENSE		2,603,771	2,598,672							2,553,378
OPERATIONS EXPENSE										
01-21-503150	Medical	2,000	2,236							1,725
01-21-503425	Records Storage	400	23							285
01-21-503500	Criminal Investigations	250	-							100
01-21-504000	Training/Travel & Per Diem	3,000	1,549							5,429
01-21-504025	Educational Reimbursement	1,250	249							2,508
01-21-504100	Telephone/Communications	26,232	24,164							25,305
01-21-504200	Postage	800	704							878
01-21-504300	Utility Services	17,000	19,525							19,322
01-21-504400	Equipment Rental	2,000	2,217							2,545
01-21-504500	Insurance Clain Expense	-	23							-
01-21-504510	Basic General Liability	36,600	37,953							42,769
01-21-504520	Errors/Omissions	13,625	11,792							16,234
01-21-504570	Auto Insurance	28,500	29,610							34,025
01-21-504590	Property Insurance	22,800	18,207							24,517
01-21-504600	Repair & Maintenance	6,000	5,768							5,678
01-21-504900	Other Expense	500	141							515
01-21-504905	Hurricane Supplies	-	-							-
01-21-504920	Fees for Services	14,486	14,509							15,109
01-21-504925	Over/Short Expense Account	50	44							50
01-21-504960	Advertising	250	-							-
01-21-505000	Supplies & Equipment	18,500	21,712							17,996
01-21-505004	LO Sales Tax Misc. Purchases	50,000	56,520							26,711

CITY OF BELLEVIEW

2026-2027 BUDGET

		2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION									
01-21-505005	Grant Equipment Purchases		-							-
01-21-505010	Community Giving Event/Supplies	3,000	2,243							2,000
01-21-505020	Uniform Expenses	15,000	19,565							15,000
01-21-505200	Gas & Oil	32,000	44,255							47,786
01-21-505210	Vehicle Maintenance	27,000	25,689							29,386
01-21-505211	Vehicle Equipment	1,500	-							-
01-21-505400	Membership Books & Dues	3,000	2,784							3,150
01-21-505600	DARE Program	1,000	1,316							1,179
01-21-513430	Automation Equipment & Software	8,386	-							
01-21-515010	Projects from Donations	500	-							
OPERATIONS EXPENSE		335,629	342,797							340,203

CITY OF BELLEVIEW

2026-2027 BUDGET

		2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION									
CAPITAL OUTLAY EXPENSE										
01-21-506200	Capital Outlay - Building									
01-21-506400	Capital Outlay									
01-21-506401	Capital Outlay : Vehicle	46,890	46,890							
01-21-506402	Capital Outlay : Equipment	17,767	17,767							
01-21-506404	Misc Sales Tax Equip/vehicles	200,000	67,709							
01-21*506409	Police Grant Purchased Equipment		8,386							
CAPITAL OUTLAY EXPENSE		264,657	140,752							-
Total Dept 21 - Law Enforcement Department		3,204,057	3,082,221							2,893,580
Dept 34 - Garbage/Solid Waste										
OPERATIONS EXPENSE										
01-34-503450	Recycling Expenses	66,544	63,474							70,000
01-34-503455	Garbage/Solid Waste Expense	394,375	330,474							350,000
OPERATIONS EXPENSE		460,919	393,949							420,000
Total Dept 34 - Garbage/Solid Waste		460,919	393,949							420,000
Dept 39 - Cemetery										
OPERATIONS EXPENSE										
01-39-504300	Utility Services	350	274							350
01-39-504590	Property Insurance	2,500	1,875							2,524
01-39-504600	Repair & Maintenance	300								300
01-39-504955	Cemetery Lot Buy-Back	2,000	1,210							1,500
01-39-505000	Supplies & Equipment	1,000								1,000
OPERATIONS EXPENSE		6,150	3,358							5,674
CAPITAL PROJECT EXPENSE										
01-39-506300	Capital Improvements	-								25,000
CAPITAL PROJECT EXPENSE		-	-							25,000
Total Dept 39 - Cemetery		6,150	3,358							30,674

CITY OF BELLEVIEW

2026-2027 BUDGET

		2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER DESCRIPTION										
Dept 41 - Street Department										
SALARIES & BENEFITS EXPENSE										
01-41-501200	Salaries	280,794	280,794	277,915	8,337	3,215	2,998		81,037	373,502
01-41-501203	Event Salaries	4,500	2,520							2,586
01-41-501204	Salaries - Emergency Compensation	3,000	130							1,760
01-41-501206	Clothing Allowance			690					115	805
01-41-501225	Employee Bonus	3,640	2,990	3,640					1,300	4,940
01-41-501400	Overtime	4,000	5,906							3,089
01-41-501700	On Call Pay	2,100	1,957							2,781
01-41-501750	Call-back Pay	350	930							1,167
01-41-502100	Payroll Taxes	22,481	20,621	21,592	638	246	229		6,308	29,883
01-41-502200	Retirement	28,079	15,094	28,225	834	322	300		8,245	39,063
01-41-502300	Employee Insurance	98,536	98,536	114,374					40,848	155,222
01-41-502300	Life Insurance		-	1,033					287	1,320
01-41-502400	Workers Compensation	65,000	65,000	12,459					2,477	14,936
SALARIES & BENEFITS EXPENSE		512,480	494,477							631,055
OPERATIONS EXPENSE										
01-41-503150	Medical	800	1,285							1,000
01-41-503170	Architect/Engineering									
01-41-503425	Records Storage	10	6							10
01-41-503460	Railroad Fees	6,000	4,035							5,000
01-41-504000	Training/Travel & Per Diem	2,000								2,000
01-41-504100	Telephone/Communications	5,600	4,159							5,000
01-41-504200	Postage	50	33							50
01-41-504300	Utility Services	4,000	3,870							4,000
01-41-504400	Equipment Rental	1,000	726							1,000
01-41-504500	Insurance Claim Expense									
01-41-504510	Basic General Liability	9,000	9,562							10,776
01-41-504520	Errors/Omissions	4,200	4,137							4,976
01-41-504570	Auto Insurance	20,000	20,081							22,988
01-41-504590	Property Insurance	8,175	6,886							9,272
01-41-504600	Repair & Maintenance	10,000	9,602							15,000
01-41-504602	Maintenance/Lighting	1,000								
01-41-504900	Other Expense	50	55							100
01-41-504905	Hurricane Supplies	-								
01-41-504920	Fees for Services	5,800	5,727							7,000
01-41-505000	Supplies & Equipment	7,000	8,109							8,000
01-41-505020	Uniform Expenses	3,200	2,559							3,200
01-41-505200	Gas & Oil	10,000	16,757							16,000
01-41-505210	Vehicle Maintenance	3,000	1,031							5,000
01-41-505320	Tree Removal-ROW-Sales Tax	15,000								
01-41-505400	Membership Books & Dues	150								150
OPERATIONS EXPENSE		116,035	98,618							120,522
CAPITAL PROJECT EXPENSE										
01-41-506304	Capital Improve: Sales Tax	250,000	-							
01-41-506355	Capital Improve: Sales Tax-Drainage	150,000	-							
01-41-506360	Sidewalk Construction-Sales Tax	700,000	-							
01-41-506404	Misc Equip									29,000
CAPITAL PROJECT EXPENSE		1,100,000	-							29,000
Total Dept 41 - Street Department		1,728,515	593,095							780,577

CITY OF BELLEVIEW

2026-2027 BUDGET		2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION									
Dept 49 - Road Mntc & Construction										
OPERATIONS EXPENSE										
01-49-503170	Architect/Engineering	13,000	13,000							10,000
01-49-504300	Utility Services	99,000	99,000							100,000
01-49-504600	Repair & Maintenance	2,500	2,500							5,000
01-49-505000	Supplies & Equipment	-								2,000
01-49-505320	Tree Removal	-								
OPERATIONS EXPENSE		114,500	114,500							117,000
CAPITAL PROJECT EXPENSE										
01-49-506300	Capital Improvements	-								
01-49-516300	Capital Improvements-2nd Gas Tax	18,500	18,173							800,000
CAPITAL PROJECT EXPENSE		18,500	18,173							800,000
RESERVE FOR FUTURE USE EXPENSE										
01-49-519000	Reserve for future uses	-	-							25,792
RESERVE FOR FUTURE USE EXPENSE		-								25,792
Total Dept 49 - Road Mntc & Construction		133,000	132,673							942,792

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
Dept 72 - Parks and Recreation									
SALARIES & BENEFITS EXPENSE									
01-72-501200	Salaries	69,096	69,096	68,347	2,050				70,397
01-72-501203	Event Salaries	2,200	339						859
01-72-501204	Salaries - Emergency Compensation	300							123
01-72-501206	Clothing Allowance			115					115
01-72-501225	Employee Bonus	910	877	878					878
01-72-501400	Overtime	2,000	2,894						1,055
01-72-501700	On Call Pay	300							-
01-72-501750	Call-back Pay	25	24						214
01-72-502100	Payroll Taxes	5,286	5,534	5,305	157				5,634
01-72-502200	Retirement	6,910	4,422	6,934	205				7,364
01-72-502300	Employee Insurance	27,372	27,372	27,572					27,572
01-72-502300	Life Insurance			248					248
01-72-502400	Workers Compensation	8,000	8,000	1,706					1,706
SALARIES & BENEFITS EXPENSE		122,399	118,559						116,165
OPERATIONS EXPENSE									
01-72-503150	Medical	180							200
01-72-503170	Engineering	-							10,000
01-72-504000	Training/Travel & Per Diem	100							200
01-72-504100	Telephone/Communications	650	1,550						900
01-72-504200	Postage	25	6						25
01-72-504310	Utilities: Cherokee Park	425	440						425
01-72-504320	Utilities: Rec Complex	2,500	1,746						2,500
01-72-504325	Utilities: Ballfield Lights	1,600	1,729						1,600
01-72-504330	Utilities: Lake Lillian	6,000	5,410						6,000
01-72-504335	Utilities: Lake Lillian Community Center	6,000	5,607						6,000
01-72-504340	Community Garden Operations	7,500	8,043						7,500
01-72-504400	Equipment Rental	400	-						400
01-72-504500	Insurance Claim Expense								
01-72-504510	Basic General Liability	2,250	2,393						2,696
01-72-504520	Errors/Omissions	1,060	1,051						1,265
01-72-504570	Auto Insurance	2,175	2,205						2,525
01-72-504590	Property Insurance	4,700	3,749						5,048
01-72-504600	Repair & Maintenance	11,500	11,715						10,000
01-72-504622	Mntc MC - Sports Complex	50,000	50,000						50,000
01-72-504900	Other Expense	325	309						200
01-72-504920	Fees for Services	4,800	6,181						4,500
01-72-504960	Advertising	250	-						250
01-72-505000	Supplies & Equipment	5,000	3,903						5,000
01-72-505006	Chemical Supplies	-	-						2,500
01-72-505020	Uniform Expenses	850	520						800
01-72-505200	Gas & Oil	3,200	3,200						1,200
01-72-505210	Vehicle Maintenance	-	-						
OPERATIONS EXPENSE		111,490	109,756						121,734
CAPITAL PROJECT EXPENSE									
01-72-506330	Improvements Lake Lillian	225,000	1,000						-
01-72-506335	Improvements to Cherokee Park	225,000							-
01-72-506400	Capital Outlay								
01-72-506505	Splash Park CIP								
01-72-506525	CIP-Lake Lillian Community Center								
CAPITAL PROJECT EXPENSE		450,000	1,000						

CITY OF BELLEVIEW

2026-2027 BUDGET		2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION									
GRANTS AND AID										
01-72-508100	Aids to Govt Agency	317,000								-
GRANTS AND AID EXPENSE		317,000	-							
Total Dept 72 - Parks and Recreation		1,000,889	229,315							237,899
OTHER FIN-TRANS OUT EXPENSE										
01-81-509110	OFU-Transfers Out to CRA	154,076	155,562							182,012
01-81-519101	Other Financing-Transfers Out									4,760,821
OTHER FIN-TRANS OUT EXPENSE		154,076	155,562							4,942,833
Total Dept 81 - Inter-Fund Group Transfers Out		154,076	155,562							4,942,833
TOTAL EXPENDITURES		10,738,535	11,194,208							19,719,039
Fund 01 - General Fund:										
TOTAL REVENUES		10,738,535	11,194,208							19,719,039
TOTAL EXPENDITURES		10,738,535	11,194,208							19,719,039
NET OF REVENUES & EXPENDITURES		-	0							0

CITY OF BELLEVIEW

2026-2027 BUDGET										PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	
2025-2026 BUDGET										PROPOSED BUDGET 2027
GL NUMBER	DESCRIPTION	2025-2026 PROPOSED BUDGET	2025-2026 ESTIMATED ACTUAL							
Fund 04 - Water/Sewer Fund										
Revenues										
CHARGES FOR SERVICE REVENUE										
04-00-343310	Water Revenue	2,550,000	2,434,957							2,677,500
04-00-343350	Water Meter Connections	124,000	155,079							150,000
04-00-343510	Sewer Revenue	2,510,000	2,555,765							2,685,700
04-00-343515	Re-Use Water Revenue	10,652	13,109							10,500
04-00-343550	Sewer Connections	500								500
04-00-343555	Sewer Lateral Inspection Chg	18,000	8,773							10,000
04-00-343560	Utility/Grease Trap Inspection	3,500	7,370							5,000
04-00-343610	Fire Suppression Chrg		2,200							2,000
04-00-343611	New Connect	47,541	42,293							40,000
04-00-343613	Additional Late Charge-Non Pymt. Status	110,000	94,290							75,000
04-00-343614	Late Penalty	79,000	65,250							50,000
04-00-343616	Reconnect/After Hrs	1,000	308							1,000
04-00-343617	Anti Theft Device Charge		-							
04-00-343650	State Treasury Revenue	400	-							
CHARGES FOR SERVICE REVENUE		5,454,593	5,379,393							5,707,200
OTHER REVENUE										
04-00-360000	Other Revenue	10,000	6,692							10,000
04-00-360200	Other Revenue Insurance Reimbursement	15,000	833							1,000
04-00-361200	Interest Income	29,000	15,958							20,000
04-00-361230	Interest Income/Water Impact	15,000	30,543							30,000
04-00-361231	Interest Income/Water Impact Restriction		-							
04-00-361240	Interest Income/Sewer Impact	42,000	62,212							55,000
04-00-361241	Interest Income/Sewer Impact Restriction									
04-00-364410	Surplus/Sale of Assets									
04-00-365500	Other Revenue State Gas Tax Refund									
OTHER REVENUE		111,000	116,237							116,000
CASH BALANCE FWD REVENUE										
04-00-381500	Cash Balance Forward:General									
04-00-381525	Cash Balance Forward-Water Impact Fees	2,530,000	2,530,000							3,011,968
04-00-381525	Cash Balance Forward-Water Impact Fees	15,000	15,000							
04-00-381530	Cash Balance Forward-Sewer Impact Fees	30,000	30,000							
04-00-381530	Cash Balance Forward-Sewer Impact Fees	1,750,000	1,750,000							6,096,437
CASH BALANCE FWD REVENUE		4,325,000	4,325,000							9,108,405
IMPACT FEE REVENUE										
04-00-290900	Deferred Inflows-State Govt.									
04-00-324210	Impact Fees-Water Residential	200,000.00	351,594.10							300,000
04-00-324211	Impact Fees-Water Resident-Restrictions									
04-00-324215	Impact Fees-Sewer Residential	500,000.00	1,028,992.80							800,000
04-00-324216	Impact Fees-Sewer-Resident Restrictions									
04-00-324220	Impact Fees-Water- Commercial	60,000.00	77,777.70							70,000
04-00-324221	Impact Fees-Water- Commercial Restricted									

CITY OF BELLEVIEW

2026-2027 BUDGET		2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION									
04-00-324225	Impact Fees-Sewer- Commercial	165,000.00	106,954.10							155,000
04-00-324226	Impact Fees-Sewer- Commercial Resticted									
IMPACT FEE REVENUE		925,000	1,565,319							1,325,000

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GRANT REVENUE										
04-00-331350	USDA Veh Grant									
04-00-334120	Upgrade LS 23		-							
04-00-334395	COVID Recovery Funds-ARPA									
04-00-335356	Misc. Grant Revenue - Water/Sewer	1,000,000	1,000,000							206,250
04-00-335386	FEMA WWTP Generator/Shutters									
04-00-335390	SRF Drinking Water Project (new well)									
04-00-335396	Grant-Master Plan	120,000	120,000							350,000
	Grant Adaptation study									300,000
04-00-335396	SRF Clean Water (Sewer) Construction	20,000,000	20,000,000							-
GRANT REVENUE		21,120,000	21,120,000							856,250
TOTAL REVENUES		31,935,593	32,505,948							17,112,855

GL NUMBER	DESCRIPTION									
Fund 04 - Water/Sewer Fund										
Expenditures										
Dept 36 - Water/Sewer Department										
SALARIES & BENEFITS EXPENSE										
04-36-501200	Salaries	798,414	798,414	798,343	23,950	6,154	1,872			830,319
04-36-501203	Event Salaries	8,200	5,278							3,591
04-36-501204	Salaries - Emergency Compensation	14,450								5,072
04-36-501206	Clothing Allowance			1,495						1,495
04-36-501225	Employee Bonus	6,515	6,143	8,743						8,743
04-36-501400	Overtime	30,000	23,370							19,695
04-36-501505	Incentive Pay-Bilingual	1,040								-
04-36-501700	On Call Pay	13,000	14,651							13,194
04-36-501750	Call-back-pay	36,000	35,884							23,038
04-36-502100	Payroll Taxes	61,079	57,029	61,856	1,832	471	143			80,450
04-36-502200	Retirement	79,841	56,680	80,858	2,395	615	187			90,515
04-36-502300	Employee Insurance	229,878	229,878	274,703						274,703
04-36-502300	Life Insurance			2,925						2,925
04-36-502400	Workers Compensation	75,438	75,438	12,344						12,344
04-36-502600	OPEB Expense									-
SALARIES & BENEFITS EXPENSE		1,353,855	1,302,764							1,366,084

CITY OF BELLEVIEW

2026-2027 BUDGET

		2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER DESCRIPTION									
OPERATIONS EXPENSE									
04-36-503005	Legislative/Professional Services	36,000	33,000						36,000
04-36-503010	Grant Administration/Fee Studies	10,000							35,000
04-36-503100	Legal Services	-							
04-36-503105	UB Billing Mail Service	10,000	7,165						10,000
04-36-503110	Ordinance Codification	4,500							4,500
04-36-503125	Computer Software	2,500							
04-36-503150	Medical	650	536						650
04-36-503170	Architect/Engineering	87,000	91,253						670,000
04-36-503200	Accounting Services	-	-						
04-36-503425	Records Storage	850	132						500
04-36-503430	Equipment & Software Maintenance	-	-						
04-36-503453	Utility Testing	49,600	51,447						50,000
04-36-503454	Utility Permits	2,000	-						
04-36-503460	Railroad Fees	2,500	2,262						2,500
04-36-504000	Training/Travel & Per Diem	4,400	3,028						5,000
04-36-504025	Educational Reimbursement	3,125	-						3,000
04-36-504100	Telephone/Communications	31,600	21,893						25,000
04-36-504200	Postage	13,600	19,856						13,000
04-36-504300	Utility Services	285,300	285,969						295,000
04-36-504400	Equipment Rental	4,550	1,889						4,500
04-36-504500	Insurance Claim Expense	-	-						
04-36-504510	Basic General Liability	43,100	43,897						45,000
04-36-504520	Errors/Omissions	49,650	8,001						55,000
04-36-504570	Auto Insurance	20,150	21,026						24,000
04-36-504590	Property Insurance	182,410	136,472						190,000
04-36-504600	Repair & Maintenance	352,561	156,621						250,000
04-36-504616	Sludge Hauling	75,000	73,827						60,000
04-36-504624	Meters	40,000	-						40,000
04-36-504626	New Water Meters		1,316						5,520
04-36-504900	Other Expense	1,050	409						1,000
04-36-504905	Hurricane Supplies	500	-						500
04-36-504915	Bad Debt Expense	21,000	330						15,000
04-36-504920	Fees for Services	44,100	34,616						35,000
04-36-504925	Over/Short Expense Account	100	(47)						100
04-36-504960	Advertising	2,350	857						2,000
04-36-504970	Bank Fees	2,858	1,311						2,800
04-36-504980	Misc Expense/Bank Reconciliations	2,000	(525)						1,000
04-36-505000	Supplies & Equipment	89,110	96,356						85,000
04-36-505006	Chemical Supplies	167,000	145,334						167,000
04-36-505020	Uniform Expenses	5,200	3,986						5,000
04-36-505200	Gas & Oil	23,350	25,447						25,000
04-36-505210	Vehicle Maintenance	15,350	9,166						15,000
04-36-505400	Membership Books & Dues	7,700	135						3,000
OPERATIONS EXPENSE		1,692,714	1,276,965						2,181,570
DEBT EXPENSE									
04-36-507175	SLR Principal-WWTF	109,931	109,931						111,968
04-36-507184	SLR Principal-441 Extension (ARRA)	6,029	5,991						6,185
04-36-507185	SLR Principal-441 Extension (ARRA/Compan	31,480	31,276						32,307
04-36-507186	SLR-Principle Meters	16,063	16,034						16,182
04-36-507187	SLR Principal-Clean Water (Sewer) Design	13,420	13,420						13,420
04-36-507195	SLR-Principle-WTP 3-Drinking Water	141,559	61,161						160,881
04-36-507275	SLR Interest-WWTF	28,999	28,999						26,962

CITY OF BELLEVIEW

2026-2027 BUDGET		2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION									
04-36-507284	SLR Interest-441 Extension (ARRA)	865	903							709
04-36-507285	SLR Interest-441 Extension (ARRA/Compani	4,590	4,794							3,763
04-36-507286	SLR Interest-Meters	1,711	873							1,598
04-36-507287	SLR Interest-Clean Water (Sewer) Design	-								
04-36-507295	SLR Interest-WTP 3-Drinking Water	21,390	101,789							2,068

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
DEBT EXPENSE		376,037	375,171							376,043
CAPITAL OUTLAY EXPENSE										
04-36-506400	Capital Outlay									
04-36-506401	Capital Outlay: Vehicle									
04-36-506405	Capital Outlay-Equipment	36,000	-							111,500
04-36-506405	Capital Outlay-Equipment	45,000	13,500							
CAPITAL OUTLAY EXPENSE		81,000	13,500							111,500
CAPITAL PROJECT EXPENSE										
04-36-506300	Capital Improvements	22,200	22,199							
04-36-506318	Improvements to the Water System	2,530,000	3,997							2,955,000
04-36-506327	Sewer Lift Station Upgrades									600,000
04-36-506333	Capital-Improvement Projects									
04-36-506340	Improvements to Sewer System	2,490,000	2,490,000							1,800,000
04-36-506340	Improvements-Sewer System	120,000	120,000							
04-36-506561	SRF-Sewer Expansion-Construction	20,000,000	20,000,000							
CAPITAL PROJECT EXPENSE		25,162,200	22,636,196							5,355,000
RESERVED FOR CONTINGENCIES										
04-36-509000	Reserved for contingencies	1,152,919	4,325,494							5,146,800
04-36-509001	Inventory Adjustments									
RESERVED FOR CONTINGENCIES		1,152,919	4,325,494							5,146,800
OTHER FIN-TRANS OUT EXPENSE										
04-81-509102	Transfers Out-	2,116,868	2,575,858							2,575,858
OTHER FIN-TRANS OUT EXPENSE		2,116,868	2,575,858							2,575,858
Dept 99 - Non Departmental										
04-99-507001	Depreciation Expense	-								
Totals for dept 99 - Non Departmental										
TOTAL EXPENDITURES		31,935,593	32,505,948							17,112,855
Fund 04 - Water/Sewer Fund:										
TOTAL REVENUES		31,935,593	32,505,948							17,112,855
TOTAL EXPENDITURES		31,935,593	32,505,948							17,112,855
NET OF REVENUES & EXPENDITURES		-	0							0

CITY OF BELLEVIEW

2026-2027 BUDGET										PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	
2025-2026 BUDGET										PROPOSED BUDGET 2027
GL NUMBER	DESCRIPTION	2025-2026 PROPOSED BUDGET	2025-2026 ESTIMATED ACTUAL							
Fund 10 - Recreation Impact Fees										
Revenues										
OTHER REVENUE										
10-00-361200	Interest Income	1,950	4,858							7,500
OTHER REVENUE		1,950	4,858							7,500
CASH BALANCE FWD REVENUE										
10-00-381505	Cash Balance Forward-Restricted	-								636,709
CASH BALANCE FWD REVENUE		-								636,709
IMPACT FEE REVENUE										
10-00-324610	Impact Fees-Recreation	50,000	148,041							150,000
IMPACT FEE REVENUE		50,000	148,041							150,000
TOTAL REVENUES		51,950	152,899							794,209
Expenditures										
CAPITAL PROJECT EXPENSE										
10-72-506330	Improvements Lake Lillian									250,000
10-72-506335	Improvements to Cherokee Park									450,000
CAPITAL PROJECT EXPENSE										700,000
Dept 81 - Inter-Fund Group Transfers Out										
OTHER FIN-TRANS OUT EXPENSE										
10-81-509102	Transfers Out-	-								
OTHER FIN-TRANS OUT EXPENSE		-								
RESERVED FOR CONTINGENCIES										
10-81-509000	Reserve for Contingencies	51,950	152,899							94,209
RESERVED FOR CONTINGENCIES		51,950	152,899							94,209
TOTAL EXPENDITURES		51,950	152,899							794,209
Fund 10 - Recreation Impact Fees:										
TOTAL REVENUES		51,950	152,899							794,209
TOTAL EXPENDITURES		51,950	152,899							794,209
NET OF REVENUES & EXPENDITURES		-	(0)							(0)

CITY OF BELLEVIEW

2026-2027 BUDGET			2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET								
2025-2026 BUDGET			2025-2026 ESTIMATED ACTUAL							PROPOSED BUDGET 2027
GL NUMBER	DESCRIPTION	2025-2026 PROPOSED BUDGET								
Fund 15 - Police Impact Fund										
Revenues										
OTHER REVENUE										
15-00-361200	Interest Income	1,000	2,309							2,500
OTHER REVENUE			1,000	2,309						2,500
IMPACT FEE REVENUE										
15-00-324110	Impact Fees-Public Safety Residential	15,000	47,731							50,000
15-00-324120	Impact Fees-Public Safety Commercial	20,000	19,710							19,000
IMPACT FEE REVENUE			35,000	67,441						69,000
CASH BALANCE FWD REVENUE										
15-00-381505	Cash Balance Forward- Restricted	-								299,056
CASH BALANCE FWD REVENUE			-							299,056
TOTAL REVENUES			36,000	69,750						370,556
Expenditures										
CAPITAL PROJECT EXPENSE										
15-21-506400	Misc Equipment									20,000
15-21-506401	Capital Outlay: vehicle									50,000
15-21-506402	Capital Outlay : equipment									20,000
15-21-506200	Capital Outlay: buildings									25,000
										115,000
CAPITAL PROJECT EXPENSE										
Dept 81 - Inter-Fund Group Transfers Out										
RESERVE FOR CONTINGENCIES										
15-81-509000	Reserve for contingencies	36,000	69,750							255,556
RESERVE FOR CONTINGENCIES			36,000	69,750						255,556
TOTAL EXPENDITURES			36,000	69,750						370,556
Fund 15 - Police Impact Fund:										
TOTAL REVENUES			36,000	69,750						370,556
TOTAL EXPENDITURES			36,000	69,750						370,556
NET OF REVENUES & EXPENDITURES			-	(0)						-

(0)

CITY OF BELLEVIEW

2026-2027 BUDGET			2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET								
2025-2026 BUDGET			2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027
GL NUMBER	DESCRIPTION	2025-2026 PROPOSED BUDGET								
Fund 18 - Infrastructure SurtaxFund										
Revenues										
TAX REVENUE										
18-00-312600	Local Option Sales Tax									1,062,871
TAX REVENUE			-	-						1,062,871
OTHER REVENUE										
18-00-361200	Interest Income									8,000
OTHER REVENUE			-	-						8,000
CASH BALANCE FWD REVENUE										
18-00-381505	Cash Balance Forward-Restricted									
CASH BALANCE FWD REVENUE			-	-						-
OTHER FIN-TRANS IN REVENUE										
18-00-399100	Transfers In from other Funds									4,760,821
OTHER FIN-TRANS IN REVENUE			-	-						4,760,821
TOTAL REVENUES			-	-						5,831,692
Expenditures										
OPERATIONS EXPENSE										
18-13-503200	Accounting Services									
18-11-505050	COB Promotion									
OPERATIONS EXPENSE			-	-						-
CAPITAL PROJECT EXPENSE										
18-41-506304	Capital Outlay: Street Improvements									
18-41-506355	Capital Outlay: Drainage									150,000
18-41-506360	Capital Outlay: sidewalks/ parking lots									
18-41-505320	Tree Removal-ROW									50,000
CAPITAL PROJECT EXPENSE			-	-						200,000
Dept 81 - Inter-Fund Group Transfers Out										
OTHER FIN-TRANS OUT EXPENSE										
18-81-509101	Other Financing-Transfers out			-						-
OTHER FIN-TRANS OUT EXPENSE			-	-						-
RESERVED FOR CONTINGENCIES										
18-81-509000	Reserve for Contingencies									5,631,692
RESERVED FOR CONTINGENCIES			-	-						5,631,692
TOTAL EXPENDITURES			-	-						5,831,692
Fund 18 - CRA Fund:										
TOTAL REVENUES			-	-						5,831,692
TOTAL EXPENDITURES			-	-						5,831,692
NET OF REVENUES & EXPENDITURES			-	-						

CITY OF BELLEVIEW

2026-2027 BUDGET

**2025-2026
REVISED
BUDGET**

	2025-2026
	ESTIMATED
	ACTUAL

Base
Salary

3% COLA Salary Study

Scheduled
Pay Adj

Add Bldg
Official

New Positions

**PROPOSED
BUDGET
2027 Rollback**

GL NUMBER

DESCRIPTION

CITY OF BELLEVIEW

2026-2027 BUDGET			2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET							
2025-2026 BUDGET			2025-2026 ESTIMATED ACTUAL						PROPOSED BUDGET 2027
GL NUMBER	DESCRIPTION	2025-2026 PROPOSED BUDGET							
Fund 60 - CRA Fund									
Revenues									
TAX REVENUE									
60-00-311000	Property Tax	132,197	132,197						146,338
TAX REVENUE			132,197						146,338
OTHER REVENUE									
60-00-361200	Interest Income	2,500	7,000						8,000
OTHER REVENUE			2,500						8,000
CASH BALANCE FWD REVENUE									
60-00-381505	Cash Balance Forward-CRA Restricted	227,402	227,402						921,578
CASH BALANCE FWD REVENUE			227,402						921,578
OTHER FIN-TRANS IN REVENUE									
60-00-399100	Transfers In from other Funds	154,076	155,562						182,012
OTHER FIN-TRANS IN REVENUE			154,076						182,012
TOTAL REVENUES			516,175	522,161					1,257,928
Expenditures									
OPERATIONS EXPENSE									
60-13-503200	Accounting Services	6,000	6,250						6,450
60-11-505050	COB Promotion	51,000	50,213						51,000
OPERATIONS EXPENSE			57,000	56,463					57,450
OPERATIONS EXPENSE									
60-15-503000	CRA Expenses	175	175						175
OPERATIONS EXPENSE			175	175					175
CAPITAL PROJECT EXPENSE									
60-72-506330	Improvements Lake Lillian								300,000
60-72-506335	Improvements to Cherokee Park								700,000
CAPITAL PROJECT EXPENSE			-	-					1,000,000
Dept 81 - Inter-Fund Group Transfers Out									
OTHER FIN-TRANS OUT EXPENSE									
60-81-509101	Other Financing-Transfers out	459,000	-						-
OTHER FIN-TRANS OUT EXPENSE			459,000	-					-
RESERVED FOR CONTINGENCIES									
60-81-509000	Reserve for Contingencies		465,523						200,303
RESERVED FOR CONTINGENCIES									200,303
TOTAL EXPENDITURES			516,175	522,161					1,257,928
Fund 60 - CRA Fund:									
TOTAL REVENUES			516,175	522,161					1,257,928

CITY OF BELLEVIEW

2026-2027 BUDGET										
GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
	TOTAL EXPENDITURES	516,175	522,161							1,257,928
	NET OF REVENUES & EXPENDITURES	-	-							-
	TOTAL REVENUES - ALL FUNDS	43,278,253	44,444,966							45,086,279
	TOTAL EXPENDITURES - ALL FUNDS	43,278,253	44,444,966							45,086,279
	NET OF REVENUES & EXPENDITURES	(0)	0							(0)

Tax Revenue Calculations

Fiscal 2026-27

Gross Taxable Value for operating purposes (DR420 line 4)	Propose Millage	Calculated Property taxes	Amount to use in budget	
537,262,883	5.75	3,089,261.58	95%	2,934,798.50
	5.5	2,954,945.86	95%	2,807,198.56
	5.25	2,820,630.14	95%	2,679,598.63
	5	2,686,314.42	95%	2,551,998.69
	4.7596	2,557,156.42	95%	2,429,298.60

Only 95% should be budgeted.

City of Bellevue
Fund Balance Carryforward
For 2026-27 budget

	Per 2025 ACFR	Estimated 2026 chg	Estimate 9/30/2026 Carryforward
Non spendable			
Inventory	6,023		
Prepaid	112,797		
Restricted			
Gas Tax - First Local Option Fuel Tax	102,138	43,910	146,048
Gas Tax - Second Local Option Fuel Tax	714,400	88,881	803,281
One Cent Sales Tax (Infrastructure Sales Tax)	3,833,477	927,344	4,760,821
Polic Automation	35,041	10,495	45,536
Park Impact Fees	483,810	152,899	636,709
Police Impact Fees	229,306	69,750	299,056
Community Redevelopment	683,457	238,121	921,578
Committed			
Mausoleum Maintenance	18,800		
Cemetery Maint and Improv	111,683		
Economic Development	212,751		
False Alarms	28,128		
Assigned			
Reserve for Contingencies	500,000		500,000
Cash flow	1,183,457		1,331,087
Community Donations	23,521		
Insurance Claims Reserve	18,000		
Pennies for Parks	1,111		
Code Enforcement	25,043		
Unassigned	1,088,818	1,698,103	2,786,921
	9,411,761		

City of Belleview
Fund Balance Policy and Cash Carryforwrd determination
For 2026-27 budget

Reserve for cash flow

The City's newly adopted fund balance policy established a goal of 2 months of operating expenditures to be maintained in unassigned fund balance for the General Fund at all times. This reserve is to provide for the liquidity needs of the city and should be evaluated at the time of the preparation of the annual budget.

	<u>Per 2025 ACFR</u>	<u>Per 2024 ACFR</u>
General Fund expenditures	8,129,854	7,843,188
divided by 12	677,488	653,599
times 2 months	1,354,976	1,307,198
2 year average	1,331,087	
Target cash flow reserve	1,331,087	

2027 Capital Purchases/Projects Account Tracking Department Form

Administration/Commission

Account #	Account Description	Item/Project Description	Item/Project Cost	Funding Source
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Other-CRA or Rec Impacts

Account #	Account Description	Item/Project Description	Item/Project Cost	Funding Source
60-72-506335	Cap Improve-Cherokee PK	Restrooms	300,000	CRA
60-72-506330	Cap Improve-Lake Lillian Pk	Restrooms	300,000	CRA
60-72-506335	Cap Improve-Cherokee PK	Sidewalks and parking	250,000	CRA
60-72-506335	Cap Improve-Cherokee PK	Picnic, walking	150,000	CRA

Finance

Account #	Account Description	Item/Project Description	Item/Project Cost	Funding Source
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Development Services

Account #	Account Description	Item/Project Description	Item/Project Cost	Funding Source
01-15-506401		Vehicle for building official	30,000	GF
01-15-506402		Laptop for vehicle	3,300	GF

Information Technology

Account #	Account Description	Item/Project Description	Item/Project Cost	Funding Source
01-19-506402	Capital Outlay:Equipment	IT Equipment	232,500	GF Taxes/WS Revenues
	Police IT-Sales Tax			
15-21-506400	Misc Equip	IT Equipment	20,000	Police Impact

**Please note these items cannot be displayed for security reasons.*

Law Enforcement

Account #	Account Description	Item/Project Description	Item/Project Cost	Funding Source
15-21-506401	Capital Outlay : Vehicle	One Vehicle	50,000	Police Impact
15-21-506402	Capital Outlay : Equipment	Equipment for 1 vehicle	20,000	Police Impact
15-21-506200	Capital Outlay: Buildings	Department Expansion control room	25,000	Police Impact

Cemetery Maintenance

Account #	Account Description	Item/Project Description	Item/Project Cost	Funding Source
01-39-506300	marker locators	marker locators	25,000	GF

PW-Streets

Account #	Item/Project Description	Item/Project Cost	Funding Source
Sales Tax			
01-49-516300	Capital Outlay: Streets Improvement	Street Improvements	800,000 2nd LO Gas
18-41-506355	Capital Outlay: Drainage	Drainage	150,000 Infrastructure surtax
10-72-506330	Capital Outlay - Sidewalks	Sidewalks/Parking Parks (Lk Lillian)	250,000 Recreation Impact Fees
10-72-506335	Capital Outlay - Sidewalks	Sidewalks/Parking Parks (Cherokee)	450,000 Recreation Impact Fees
18-49-505320	ROW tree removal	Tree Removal	50,000 Infrastructure surtax
01-41-506404	Capital Equipment	Zero turn mower, Kabota angle boom	29,000 GF

PW-Water & Sewer

Account #	Item/Project Description	Item/Project Cost	Funding Source
Water Projects			
04-36-506318	Improve Water System	20 "/12 Watermain ext-119th/301	800,000 Water Impacts
04-36-506318	Improve Water System	20 "/12 Watermain ext-119th/301/Hwy 441	1,600,000 Water Impacts
04-36-506318	Improve Water System	Well 5 Hydro Tank	500,000 Water Impacts
04-36-506405	CO-Equipment	Valve exercising Equip	15,000 Water Impacts
04-36-506405	CO-Equipment	New Meter backflow Sportsplex	20,000 Water Impacts
04-36-506405	CO-Equipment	Backflow Spruce Creek	20,000 Water Impacts
Sewer Projects			
04-36-506340	Improvements-Sewer System	Manhole Upgrades	100,000 Sewer Impacts
04-36-506340	Improvements-Sewer System	12" Extension-Baseline 92nd Loop	1,650,000 Sewer Impacts
04-36-506340	Improvements-Sewer System	Hwy 441 Stabilization Sewer Lines	50,000 Sewer Impacts
04-36-506340	Improvements-Sewer System	Upgrade LS 24	200,000 Sewer Impacts
04-36-506340	Improvements-Sewer System	Upgrade LS 19	300,000 Sewer Impacts
04-36-506340	Improvements-Sewer System	Upgrade LS 31	100,000 Sewer Impacts
04-36-506402	Capital Outlay : Equipment	Skid steer, trailer, utility locator, pump	111,500 W&S revenues

5 year Capital Plan

Commission		DEPT. HEAD			City Administrator Mariah Moody				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
	Cap Project/Item	Proposed Funding Src	2025 FY Est Cost	2026 FY Est Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	Assessment
1	City Hall Repairs	Leg Grant	250,000	-					Roof, Floor, Basement
	Total Cost by Year		250,000	-					

Executive-Administration			DEPT. HEAD		City Administrator Mariah Moody				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
Cap Project/Item	Proposed Funding Src	2025 FY Est Cost	2026 FY Est Cost	2027 FY Est Cost		2029 FY Est Cost	2030 FY Est Cost		Assessment
1			-						
Total Cost by Year		-	-						

CRA & Recreation Impact Fees			DEPT. HEAD		City Administrator Mariah Moody				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
	Cap Project/Item	Proposed Funding Src	2025 FY Est Cost	2026 FY Est Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	Assessment
LAKE LILLIAN PARK									
1	Playground Expansion	CRA, Rec Impacts					450,000		Playground for children above 5-450,000-
3	Restrooms	CRA /Rec Impacts		225,000	300,000				Impact Fees
7	Splash Park - Lake Lillian Park	Rec Impact Funds/ CRA						500,000	Additional or revitalized expansion- 500,000 when funds are avialble in the future.
Total Cost by Year			-	225,000	300,000				

CHEROKEE PARK									
1 Cherokee Park Master Plan	CRA /Rec Impacts								2023 Design.
2 Orchard/Nut Trees	CRA /Rec Impacts					250,000			
3 Sidewalks/parking @ Cherokee Park	CRA /Rec Impacts		250,000	250,000					Sidewalks/ parking moved from 2026 to 2027
4 Playground, picnic, walking etc	CRA /Rec Impacts			150,000	300,000				CRA, ED Reserves, Autumn Glen donation. Moved
5 Restroom	CRA /Rec Impacts		225,000	300,000					moved to 2027
Total Cost by Year		-	475,000	700,000					

5 year Capital Plan

Finance		DEPT. HEAD			Finance Director Marge Strausbaugh				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
Cap Project/Item	Proposed Funding Src	2025 FY Est Cost	2026 FY Est Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
1			-						
Total Cost by Year		-	-						

Development Services			DEPT. HEAD		DS Director Shawna Chancey				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
Cap Project/Item	Proposed Funding Src	2025 FY Est Cost	2026 FY Est Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
1 Equipment - Vehicle	Code Enf Res	-	-			40,000			Code Enforcement Vehicle. Use Code Enf. Reserves to purchase when needed
Total Cost by Year		-	-						

Cemetery Maintenance			DEPT. HEAD			PW Director Bob Titterington			
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
Cap Project/Need	Proposed Funding Src	2025 FY Est. Cost	2026 FY Est Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
1	Cemetery Improvement	Cemetery Reserves	20,000		25,000				Misc.
2	Cemetery Improvement Cem. 3	Cemetery Reserves				25,000	25,000		Detail Lot markers & pathways in Cemetery 3
Total Cost by Year		20,000	-		25,000	25,000			

Information Technology		DEPT. HEAD			IT Director Kevin Towne				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
Cap Project/Item	Proposed Funding Src	2025 FY Est. Cost	2026 FY Est Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
Capital Outlay-Equipment	GF/WS Taxes/Rev	164,500	72,000	232,500	165,000	31,000	83,000	55,500	Totals only for public display per Statute
Capital-Misc. Equipment	Police Impact	107,500		20,000	92,500	26,000	40,000	31,000	Totals only for public display per Statute
Total Cost by Year		272,000	72,000	252,500	257,500	57,000	123,000	86,500	

Please note that per state law the items that make up the IT Capital cannot be disclosed to the Public for Security purposes.

5 year Capital Plan

Law Enforcement-Sales Tax		DEPT. HEAD			Police Chief Terry Holland					
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR										
	Cap Project/Item	Proposed Funding Src	2025 FY Est. Cost	2026 FY Est. Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
1	Vehicle Equipment	Police Impact	32,000	32,000	20,000	33,000	33,000	33,000		Vehicle and equipment one each year
2	Vehicle	Police Impact	49,000	49,000	50,000	55,000	55,000	55,000		
3	Vehicle Equipment - Chief	GF	36,000							
4	Vehicle -Chief Truck	GF	52,000							
5	LPR	GF					50,000			Enhances trafic & criminal investigations
6	Laser Mapping system	GF	6,255							Used in traffic and crime investigations
7	CPR Training/Equip ment	GF	6,600							
8	Records Mgmt System	GF		200,000						
9	Radar units	GF		15,000						
10	Department Expansion Patrol Room	Police Impact			25,000					
11	Department Acreditation	GF				15,000				
12	Portable Radios	GF				200,000				
13	Paint Building	GF				25,000				
14	Impound Yard Increase in size	GF					70,000			
15	Taser equipment	GF	90,240							18 Officers
Total Cost by Year			272,095	296,000	95,000	328,000	208,000	88,000		

5 year Capital Plan

Public Works -Streets		DEPT. HEAD			PW Director Bob Titterington				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
Cap Project/Item	Proposed Funding Src	2025 FY Est. Cost	2026 FY Est. Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
1	Street Improvement	GF 2nd Local Option Gas Tax	250,000	250,000	800,000	250,000	250,000	250,000	55th Ave Rd, (one side \$550,000) 56th Ave, 107th Place - 2025-2026-Resurface City streets as determined
2	Drainage	Infrastructure Surtax	150,000	150,000	150,000				Sportsplex, 2025 107th Street
5	Sidewalks/parking/ grotto study @ Lake Lillian	Recreation Impact		250,000	250,000				Will have study of grotto included so that we can look at options.
6	Sidewalks/parking @ Cherakee Park and Lake Lillian	Recreation Impact		450,000	450,000				Sidewalks/ parking
8	Tree Removal-ROW	Infrastructure Surtax	50,000	50,000	50,000	50,000	50,000	50,000	Remove trees from ROW
	Equipment	GF			29,000	99,000	99,000	99,000	Zero turn mower, Kabota angle boom, various mowers and replacement vehicles
Total Cost by Year		400,000	1,150,000	1,729,000					

PUBLIC WORK BUILDING EXPANSION

Gas Tax-2nd Local Option		DEPT. HEAD			PW Director Bob Titterington				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
Cap Project/Item	Proposed Funding Src	2025 FY Est. Cost	2026 FY Est. Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
1 Building-PW Exp	2nd Gas Tax	25,000			400,000				Moving to 2027/28 Street portion using Gas tax
Total Cost by Year		25,000	-	-					

Public Works Water/Sewer		DEPT. HEAD			PW Director Bob Titterington				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
Cap Project/Item	Proposed Funding Src	2025 FY Est. Cost	2026 FY Est. Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost		Assessment
WATER/SEWER REPAIR AND MAINTENANCE PROJECTS & PURCHASES									
1 PW Building Expansion	WS Impacts/ Revenues	75,000			1,500,000				Moving all to 2027/28-3/4 paid by W/S 1/4 paid by streets
Total Cost by Year - WS Revenues			-	-					

5 year Capital Plan

Public Works - Water/Sewer		DEPT. HEAD			PW Director Bob Titterington					
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR										
	Cap Project/Item	Proposed Funding Src	2025 FY Est. Cost	2026 FY Est. Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
WATER/WASTEWATER, COLLECT, TRANSMIT, TREAT & DISPOSE PROJECTS/NEEDS										
1	Wells 5	Water Impacts		130,000	500,000					Hydro tank for well 5
3	New Meter Sprucecreek	Water Impacts			20,000					
3	New Meter/ Backflow Sportsplex	Water Impacts		30,000	20,000					
4	Chlorine Building Well 5	Water Impacts	15,000							Added to 2025 budget
5	20"/12" Watermain Ext	Water Impacts		800,000	800,000					119th-US 301 South to 120th PL-2300 LF
6	12" Watermain Ext	Water Impacts		1,600,000	1,600,000					119th-US 301 to Hwy 441-3000 LF
6	12" Watermain Ext	Water Impacts				1,400,000				WM US 301 from 119th to Hwy 441-3500 LF
6	12" Watermain Ext	Water Impacts					1,880,000			WM SE 132nd from 484 to US 301 4700LF
6	12" Watermain Ext	Water Impacts					2,680,000			WM SE 132nd from US 301 to US441- 6700LF
	Water Master Plan	WS Revenues					400,000			
7	Equipment	Sewer Impacts		15,000						Sewer Camera
	Valve Exercising Machine	Water Impacts		15,000	15,000					
8	Manhole Upgrades	Sewer Impacts	100,000	100,000	100,000	50,000	50,000	100,000	100,000	Continually working on this
	Manhole Upgrades	Sewer Impacts					2,000,000			Gravity Pump stations SE 132nd from 484 to US301
	Manhole Upgrades	Sewer Impacts						2,900,000		Gravity Pump stations SE 132nd from US301 to US441
	Manhole Upgrades	Sewer Impacts							1,000,000	Gravity Pump stations SE 132nd from US301 to US441
9	Hwy 441 Stabilization - Sewer Lines	Sewer Impacts		50,000	50,000					
Total Cost by Year			115,000	2,740,000	3,105,000	1,450,000				

Public Works - Water/Sewer		DEPT. HEAD			PW Director Bob Titterington				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
Cap Project/Item	Proposed Funding Src	2025 FY Est. Cost	2026 FY Est. Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
WATER/WASTEWATER, COLLECT, TRANSMIT, TREAT & DISPOSE PROJECTS/NEEDS									
1 Design/Permit/ Const 0.8 to 1.2 MGD	SRFLoan	15,000,000	15,000,000						SRF contracted loan for 30,000,000 with almost 10,000,000 forgiven at interest less than 1%. Bids came in close to 50,000,000
7 Vulnerability Study	Grant Funded		120,000						Grant funded
Total Cost by Year		15,000,000	15,120,000						

DEPARTMENT - Water/Sewer			DEPT. HEAD			PW Director Bob Titterington			
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
Cap Project/Item	Proposed Funding Src	2025FY Est. Cost	2026 FY Est. Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
WASTEWATER COLLECTION & TREATMENT FUTURE PROJECTS (PER UTILITY SERVICE MASTER PLAN)									
2	Upgrade LS 23	Sewer Impacts							Move to 2024 with State Grant of 141,000. City 59,000
3	Upgrade LS 24	Sewer impacts, partially legislative grant	200,000	200,000					moved to 2027
	Upgrade LS 5	Sewer Impacts				500,000			Relocate Station
	Upgrade LS 31	Sewer impacts, partially legislative grant		100,000					
4	Upgrade LS 19	Sewer impacts, partially legislative grant	200,000	300,000					moved to 2027
5	Upgrade LS 42	Sewer Impacts			300,000				Upgrade Pumps, electric
4	Upgrade LS 5	Sewer impacts				500,000			
6	12" FM-Extension Baseline Rd	Sewer Impacts	1,650,000	1,650,000					4700 LF-12" FM Ext. Baseline Rd 102nd Pl Rd-92nd Loop Rd
Total Cost by Year		-	2,050,000	2,250,000	300,000	-	-		

5 year Capital Plan

DEPARTMENT - Water/Sewer		DEPT. HEAD			PW Director Bob Titterington				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
Cap Project/Item	Proposed Funding Src	2025 FY Est. Cost	2026 FY Est. Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
WASTER/SEWER - MISC.									
3	Vehicle replacements	W/S Revenues			200,000	200,000	200,000	200,000	Utility vehicle replacements
4	skid, trailer, locator and pump	W/S Revenues		111,500					Skid , trailer, utility locator, pump
Total Cost by Year		-	-	111,500					

Staffing Requests

Department	Position	Proposed Starting Salary*	Notes
Development Services	Building Official	\$95,000	Proposed transition from contracted Building Official services to an in-house position. Existing fees currently paid for contracted services are expected to offset the salary, benefits, vehicle, equipment, and other operational costs associated with the position, resulting in little to no additional cost to the City.
Information Technology	Network Administrator	\$73,500	Improve operational coverage, continuity of service, and succession planning within the IT Department.
Public Works	Administrative Assistant	\$41,933	Provide administrative support for Public Works operations and assist with increasing workload and departmental coordination.
Public Works	Maintenance Technician I (Parks/Streets)	\$37,128	Additional field support for parks and streets maintenance operations.