CITY OF BELLEVIEW AGENDA
City Commission Meeting

Belleview City Hall
Commission Room
5343 SE Abshier Blvd.
Belleview, FL
September 15, 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

Welcome to the City of Belleview Commission meeting. The Commission regularly meets the first and third Tuesday of every month at 6:00 pm, unless otherwise noted. The Commission meetings are open to the public, and the Commission encourages and values your opinions as they move forward in the decision-making process.

As a courtesy to others, please silence your cell phone or other electronic devices before entering the Commission Chambers. If you need to take a call, please step outside.
In accordance with the Americans with Disabilities Act, persons needing assistance with any of these proceedings should contact the City Clerk's office at least 48 hours in advance of the meeting at Lmerritt@belleviewfl.org or 352-245-7021 extension 2109.

MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE - COMMISSIONER LIVSEY

ROLL CALL

PUBLIC HEARING: BUDGET

Budget Presentation
2026-27 Budget Presentation
2026-2027 Budget Packet
Budget Detail at 5.2500 mills
Budget Detail at 5.5000 mills

Tentative Millage Resolutions for 26/27 FY
26-08 Tentative Millage Resolution 5.25 mills
26-09 Tentative Millage Resolution 5.5 mills

Tentative Budget Resolutions for 26/27 FY
26-10 Tentative Budget Resolution
26-11 Tentative Budget Resolution

APPROVAL OF MINUTES

Approval of the 08-18-2026 and 09-01-2026 Commission Meeting Minutes and the 08-25-2025 Commission Budget Workshop Minutes

08-18-2026 Commission Meeting Minutes
09-01-2026 Commission Meeting Minutes
08-25-2026 Commission Workshop Minutes

PRESENTATION:

Marion County Parks & Conservation Program Presentation

Parks and Conservation Bond

PROCLAMATION:

Proclamation: HR Professionals Day
HR Professionals Day Proclamation

Proclamation: IT Professionals Day
IT Professionals Day Proclamation

Proclamation: Florida Redevelopment Week
Florida Redevelopment Week Proclamation

PUBLIC HEARING - FIRST READING

Ordinance 2026-19 Abandoned and Vacant Real and Personal Property
Ordinance 2026-19 Abandoned Real and Personal Property
Business Impact Estimate - Abandoned Property

PUBLIC HEARING: FINAL HEARING

Ordinance 2026-10 Annexation for US 441 Development LLC
Ordinance 2026-10 Annexation for US 441 Development LLC
Staff Report
Business Impact Estimate

Ordinance 2026-17 Small Scale Comprehensive Plan Amendment SSC25-0003, Figueroa
Ordinance 2026-17 Small Scale Comprehensive Plan Amendment SSC25-0003, Figueroa
Staff Report

PUBLIC HEARING: RESOLUTION

Resolution 26-07: Fund Balance Policy
Resolution 26-07 Fund Balance Policy

UNSCHEDULED AUDIENCE:

Unscheduled Audience

OTHER CITY BUSINESS/DEPARTMENT UPDATES:

City Clerk: Utility Billing Write-Off Analysis
Utility Billing Write-Off Analysis

Development Services: Updates

Finance Department: Updates

Public Works: Updates

Police Department: Updates

Information Technology: Updates

City Attorney: Updates

City Administrator: Updates

COMMISSION UPDATES:

Commission Updates

Budget: Presentation

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Budget Presentation

PRESENTING PARTY:

Mariah Moody, City Administrator

ITEM TYPE:

Presentation

BACKGROUND:

Donna Collins of Milestone Professional Services will present the proposed 2026-2027 Budget.

Included:

- 2026-27 Budget Presentation
- 2026-27 Budget Packet
- Budget Detail at 5.2500 mills
- Budget Detail at 5.5000 mills

RECOMMENDED ACTIONS:

Review and Discuss

ATTACHMENTS:

2026-27 Budget Presentation
2026-2027 Budget Packet
Budget Detail at 5.2500 mills
Budget Detail at 5.5000 mills

Fiscal Year 2026-2027Budget

City of Belleview

2026-27 Budget year

Budget Summary – All Funds

	TOTAL BUDGET	PROPERTY TAXES	SALARIES	RESERVES
Millage Rate 5.25%	45,326,672	2,679,599	7,447,977	16,761,085
Millage Rate 5.50%	45,454,272	2,807,199	7,447,977	16,888,685

Budget Summary – All Funds

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

	Total Budget	Total Salaries	Reserve Balances
Millage Rate 5.25%			
General Fund	19,959,432	6,081,894	5,432,525
Water and Sewer Fund	17,112,855	1,366,084	5,146,800
Recreation Impact 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
	45,326,672	7,447,977	16,761,085
Millage Rate 5.5%			
General Fund	20,087,032	6,081,894	5,560,125
Water and Sewer Fund	17,112,855	1,366,084	5,146,800
Recreation Impact 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
	45,454,272	7,447,977	16,888,685

Budget Summary – General Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

	Budget as Adopted 2026	Amended Budget 2026	Proposed Budget 2026-2027 Rate of 5.25%	Proposed Budget 2026-2027 Rate of 5.5%
General Fund 2027 Fiscal Year Revenues				
Taxes	4,177,698	4,177,698	3,737,295	3,864,895
Permits and Fees	377,050	485,050	651,441	651,441
Franchise Fee	600,409	590,409	652,225	652,225
Grant Revenue	-	8,000	-	-
Shared Revenue	921,895	921,895	900,896	900,896
Charges for Services	540,719	549,719	559,620	559,620
Fines & Forfeitures	140,081	142,581	158,756	158,756
Misc. Revenue	298,730	308,930	349,649	349,649
Cash Balance Forward	668,395	978,395	10,373,694	10,373,694
Other Finance Source - Transfer In	1,220,708	2,575,858	2,575,858	2,575,858
Total General Fund Revenues	**8,945,685**	**10,738,535**	**19,959,432**	**20,087,032**
General Fund 2027 Fiscal Year Expenditures				
Total for Commission	317,912	297,661	202,827	202,827
Total for Executive/Administration	496,032	1,185,049	1,141,057	1,141,057
Total for Finance	310,491	743,342	788,969	788,969
Total for Development Services	916,229	967,429	867,752	867,752
Total for Information Technology	384,620	857,448	1,277,948	1,277,948
Total for Law Enforcement	3,036,647	3,204,057	2,893,580	2,893,580
Total for Garbage and Solid Waste	510,919	460,919	420,000	420,000
Total for Cemetery	18,150	6,150	30,674	30,674
Total for Streets	1,749,705	1,728,515	780,577	780,577
Total for Road Maintenance and Construction	364,000	133,000	942,792	942,792
Total for Recreation	686,904	1,000,889	237,899	237,899
Reserve for Contingencies	-	-	5,432,526	5,560,126
Total for Transfers Out	154,076	154,076	4,942,833	4,942,833
TOTAL EXPENDITURES	**8,945,685**	**10,738,535**	**19,959,433**	**20,087,033**

Budget Summary – Water/Sewer Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

	Budget as Adopted 2026	Amended Budget 2026	Proposed Budget 2026-2027 Rate of 5.25%	Proposed Budget 2026-2027 Rate of 5.5%
Water/Sewer Fund 2027 Fiscal Year Revenues				
Shared Revenues and Grants	15,120,000	21,120,000	856,250	856,250
Charges for Services	5,451,093	5,454,593	5,707,200	5,707,200
Miscellaneous Revenue	54,000	111,000	116,000	116,000
Impact Fee Revenue		925,000	1,325,000	1,325,000
Cash Balance Forward	4,325,000	4,325,000	9,108,405	9,108,405
TOTAL REVENUES	**24,950,093**	**31,935,593**	**17,112,855**	**17,112,855**
Water/Sewer Fund 2027 Fiscal Year Expenditures				
Operations	4,361,394	3,046,569	3,547,654	3,547,654
Capital Outlay and Projects	19,481,000	25,243,200	5,466,500	5,466,500
Debt Service	376,037	376,037	376,043	376,043
Reserve for Contingencies	14,794	1,152,919	5,146,800	5,146,800
Other Finance Uses - Transfer Out	716,868	2,116,868	2,575,858	2,575,858
TOTAL EXPENDITURES	**24,950,093**	**31,935,593**	**17,112,855**	**17,112,855**

Budget Summary – CRA

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

	Budget as Adopted 2026	Amended Budget 2026	Proposed Budget 2026-2027 Rate of 5.25%	Proposed Budget 2026-2027 Rate of 5.5%
Community Redevelopment Fund 2027 Fiscal Year Revenues				
Tax Increment - County and City	132,197	132,197	146,338	146,338
Miscellaneous	2,500	2,500	8,000	8,000
Cash Balance Forward	227,402	227,402	921,578	921,578
Transfer In from Other Funds	154,076	154,076	182,012	182,012
Total Revenues	**516,175**	**516,175**	**1,257,928**	**1,257,928**
Community Redevelopment Fund 2027 Fiscal Year Expenditures				
CRA Expenses	6,175	57,175	57,625	57,625
Capital Projects	-	-	1,000,000	1,000,000
Reserve for Contingencies	-	-	200,303	200,303
Other Finance Uses - Transfer Out	510,000	459,000	-	-
Total Expenditures	**516,175**	**516,175**	**1,257,928**	**1,257,928**

Budget Summary – Recreation Impact Fee Funds

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

		Budget as Adopted 2026	Amended Budget 2026	Proposed Budget 2026-2027 Rate of 5.25%	Proposed Budget 2026-2027 Rate of 5.5%
Special Revenue Fund - RECREATION IMPACT FEES - 2027 Fiscal Year Revenues					
	Miscellaneous Revenue	1,950	1,950	7,500	7,500
	Recreation Impact Fees	50,000	50,000	150,000	150,000
	Cash Balance Forward	-	-	636,709	636,709
	Total Revenues	**51,950**	**51,950**	**794,209**	**794,209**
Special Revenue Fund - RECREATION IMPACT FEES - 2027 Fiscal Year Expenditures					
	Capital Projects			700,000	700,000
	Reserve for Contingencies	51,950	51,950	94,209	94,209
	Total Expenditures	**51,950**	**51,950**	**794,209**	**794,209**

Budget Summary – Police Impact Fee Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

	Budget as Adopted 2026	Amended Budget 2026	Proposed Budget 2026-2027 Rate of 5.25%	Proposed Budget 2026-2027 Rate of 5.5%
Special Revenue Fund - POLICE IMPACT FEES - 2027 Fiscal Year Revenues				
Miscellaneous Revenue	1,000	1,000	2,500	2,500
Impact Fees - Public Safety	35,000	35,000	69,000	69,000
Cash Balance Forward			299,056	299,056
Total Revenues	**36,000**	**36,000**	**370,556**	**370,556**
Special Revenue Fund - POLICE IMPACT FEES - 2027 Fiscal Year Expenditures				
Capital Projects			115,000	115,000
Reserve for Contingencies	36,000	36,000	255,556	255,556
Total Expenditures	**36,000**	**36,000**	**370,556**	**370,556**

Budget Summary – Infrastructure Surtax Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

	Budget as Adopted 2026	Amended Budget 2026	Proposed Budget 2026-2027 Rate of 5.25%	Proposed Budget 2026-2027 Rate of 5.5%
Special Revenue Fund - INFRASTRUCTURE SURTAX - 2027 Fiscal Year Revenues				
Miscellaneous Revenue	-	-	8,000	8,000
Local Option Sales Tax	-	-	1,062,871	1,062,871
Transfers In	-	-	4,760,821	4,760,821
Total Revenues	**-**	**-**	**5,831,692**	**5,831,692**
Special Revenue Fund - INFRASTRUCTURE SURTAX- 2027 Fiscal Year Expenditures				
Capital Projects	-	-	200,000	200,000
Reserve for Contingencies	-	-	5,631,692	5,631,692
Total Expenditures	**-**	**-**	**5,831,692**	**5,831,692**

Budget Analysis – Changes to the Budget

How did the process change from Prior Years

Included total fund balance for all funds and estimated a cash carryforward amount/

Created applicable reserves.

Aggressively looked for ways to utilize restricted funds before relying on general fund monies.

Established a new fund 18 to track and account for infrastructure surtax monies.

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)

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

Reserves for Contingency

General Fund

Includes reserve for cash flow of 2 months expenditures estimated at $1.3M

Includes reserve for emergencies such as hurricanes, etc. of $500,000

Remaining reserve for contingencies based on millage (at rollback - $3.36M)

Other Funds

- Water and Sewer $5.1M
- CRA Fund $200K
- Recreation Impact Fees $94K
- Police Impact Fees $255K
- Infrastructure Surtax $5.6M

Changes to Proposed Budget from Prior Workshop on August 25, 2026

Updated State of Florida Revenue Estimates

- Communication services tax
- Local option gas taxes

Added account 18-21-506400

Included presentation of 5.25% millage and 5.5% millage

- Increases property tax revenue
- Increases reserve for contingency

Reserve for Contingency – General Fund

- Millage 5.25%
  - Cash flow $1.33M
  - Emergencies $500K
  - Remaining reserve $3.6M
  - Total Reserves $5.43M

- Millage 5.5%
  - Cash flow $1.33M
  - Emergencies $500K
  - Remaining reserve $3.73M
  - Total Reserves $5.56M

Total Budget all funds

$45,326,672 at 5.25% millage/ $45,454,272 at 5.5% millage

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

	Total Budget	Total Salaries	Reserve Balances
Millage Rate 5.25%			
General Fund	19,959,432	6,081,894	5,432,525
Water and Sewer Fund	17,112,855	1,366,084	5,146,800
Recreation Impact 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
	45,326,672	7,447,977	16,761,085
Millage Rate 5.5%			
General Fund	20,087,032	6,081,894	5,560,125
Water and Sewer Fund	17,112,855	1,366,084	5,146,800
Recreation Impact 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
	45,454,272	7,447,977	16,888,685

CITY OF BELLEVIEW FLORIDA
2026-2027 FY PROPOSED BUDGET

	General Fund	
	5.25%	**5.50%**
General Fund 2027 Fiscal Year Revenues	Proposed Budget 2027	Proposed Budget 2027
Property Taxes	2,679,599	2,807,199
Other Taxes	1,057,695	1,057,696
Permits and Fees	651,441	651,441
Franchise Fee	652,225	652,225
Grant Revenue	-	-
Shared Revenue	900,896	900,896
Charges for Services	559,620	559,620
Fines & Forfeitures	158,756	158,756
Misc. Revenue	349,649	349,649
Cash Balance Forward	10,373,694	10,373,694
Other Finance Source - Transfer In	2,575,858	2,575,858
Total General Fund Revenues	**19,959,432**	**20,087,032**
General Fund 2027 Fiscal Year Expenditures		
Total for Commission	202,827	202,827
Total for Executive/Administration	1,141,057	1,141,057
Total for Finance	788,969	788,969
Total for Development Services	867,752	867,752
Total for Information Technology	1,277,948	1,277,948
Total for Law Enforcement	2,893,580	2,893,580
Total for Garbage and Solid Waste	420,000	420,000
Total for Cemetery	30,674	30,674
Total for Streets	780,577	780,577
Total for Road Maintenance and Construction	942,792	942,792
Total for Recreation	237,899	237,899
Reserve for Contingencies	5,432,525	5,560,125
Total for Transfers Out	4,942,833	4,942,833
TOTAL EXPENDITURES	**19,959,432**	**20,087,032**

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

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Taxes	4,177,698	4,177,698	3,737,295	3,864,895
Permits and Fees	377,050	485,050	651,441	651,441
Franchise Fee	600,409	590,409	652,225	652,225
Grant Revenue	-	8,000	-	-
Shared Revenue	921,895	921,895	900,896	900,896
Charges for Services	540,719	549,719	559,620	559,620
Fines & Forfeitures	140,081	142,581	158,756	158,756
Misc. Revenue	298,730	308,930	349,649	349,649
Cash Balance Forward	668,395	978,395	10,373,694	10,373,694
Other Finance Source - Transfer In	1,220,708	2,575,858	2,575,858	2,575,858
Total General Fund Revenues	**8,945,685**	**10,738,535**	**19,959,432**	**20,087,032**
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TOTAL EXPENDITURES	**8,945,685**	**10,738,535**	**19,959,433**	**20,087,033**
Water/Sewer Fund 2027 Fiscal Year Revenues				
Shared Revenues and Grants	15,120,000	21,120,000	856,250	856,250
Charges for Services	5,451,093	5,454,593	5,707,200	5,707,200
Miscellaneous Revenue	54,000	111,000	116,000	116,000
Impact Fee Revenue		925,000	1,325,000	1,325,000
Cash Balance Forward	4,325,000	4,325,000	9,108,405	9,108,405
TOTAL REVENUES	**24,950,093**	**31,935,593**	**17,112,855**	**17,112,855**
Water/Sewer Fund 2027 Fiscal Year Expenditures				
Operations	4,361,394	3,046,569	3,547,654	3,547,654
Capital Outlay and Projects	19,481,000	25,243,200	5,466,500	5,466,500
Debt Service	376,037	376,037	376,043	376,043
Reserve for Contingencies	14,794	1,152,919	5,146,800	5,146,800
Other Finance Uses - Transfer Out	716,868	2,116,868	2,575,858	2,575,858
TOTAL EXPENDITURES	**24,950,093**	**31,935,593**	**17,112,855**	**17,112,855**
Special Revenue Fund - RECREATION IMPACT FEES - 2027 Fiscal Year Revenues				
Miscellaneous Revenue	1,950	1,950	7,500	7,500
Recreation Impact Fees	50,000	50,000	150,000	150,000
Cash Balance Forward	-	-	636,709	636,709
Total Revenues	**51,950**	**51,950**	**794,209**	**794,209**

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

	Budget as Adopted 2026	Amended Budget 2026	Proposed Budget 2026-2027 Rate of 5.25%	Proposed Budget 2026-2027 Rate of 5.5%
Special Revenue Fund - RECREATION IMPACT FEES - 2027 Fiscal Year Expenditures				
Capital Projects			700,000	700,000
Reserve for Contingencies	51,950	51,950	94,209	94,209
Total Expenditures	**51,950**	**51,950**	**794,209**	**794,209**
Special Revenue Fund - POLICE IMPACT FEES - 2027 Fiscal Year Revenues				
Miscellaneous Revenue	1,000	1,000	2,500	2,500
Impact Fees - Public Safety	35,000	35,000	69,000	69,000
Cash Balance Forward			299,056	299,056
Total Revenues	**36,000**	**36,000**	**370,556**	**370,556**
Special Revenue Fund - POLICE IMPACT FEES - 2027 Fiscal Year Expenditures				
Capital Projects			115,000	115,000
Reserve for Contingencies	36,000	36,000	255,556	255,556
Total Expenditures	**36,000**	**36,000**	**370,556**	**370,556**
Special Revenue Fund - INFRASTRUCTURE SURTAX - 2027 Fiscal Year Revenues				
Miscellaneous Revenue	-	-	8,000	8,000
Local Option Sales Tax	-	-	1,062,871	1,062,871
Transfers In	-	-	4,760,821	4,760,821
Total Revenues	**-**	**-**	**5,831,692**	**5,831,692**
Special Revenue Fund - INFRASTRUCTURE SURTAX- 2027 Fiscal Year Expenditures				
Capital Projects	-	-	200,000	200,000
Reserve for Contingencies	-	-	5,631,692	5,631,692
Total Expenditures	**-**	**-**	**5,831,692**	**5,831,692**
Community Redevelopment Fund 2027 Fiscal Year Revenues				
Tax Increment - County and City	132,197	132,197	146,338	146,338
Miscellaneous	2,500	2,500	8,000	8,000
Cash Balance Forward	227,402	227,402	921,578	921,578
Transfer In from Other Funds	154,076	154,076	182,012	182,012
Total Revenues	**516,175**	**516,175**	**1,257,928**	**1,257,928**
Community Redevelopment Fund 2027 Fiscal Year Expenditures				
CRA Expenses	6,175	57,175	57,625	57,625
Capital Projects	-	-	1,000,000	1,000,000
Reserve for Contingencies	-	-	200,303	200,303
Other Finance Uses - Transfer Out	510,000	459,000	-	-
Total Expenditures	**516,175**	**516,175**	**1,257,928**	**1,257,928**
TOTAL OF ALL FUNDS 2027 FISCAL YEAR REVENUES	**$34,499,903**	**$43,278,253**	**$45,326,672**	**$45,454,272**
TOTAL OF ALL FUNDS 2027 FISCAL YEAR EXPENDITURES	**$34,499,903**	**$43,278,253**	**45,326,672**	**45,454,272**

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 Belleview
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			
Mausolem Maintenance	18,800		
Cemetery Maint and Improv	111,683		
Econcomic Devlopment	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 Carryforward 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.

	Per 2025 ACFR	Per 2024 ACFR
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

Other-CRA or Rec Impacts

Account #		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

Development Services

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

2027 Capital Purchases/Projects Account Tracking Department Form

PW-Streets

Account #		Item/Project Description	Item/Project Cost	Funding Source
Sales Tax				
01-49-516300	Capital Outlay: Streets Improveme	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 playground to
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		Comptroller Julie Probus			
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 Enforcement 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/Equipment**	**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 Accredidation**	**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 and Parking @ Cherokee 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	50,000	Remove trees from ROW
	Equipment	**GF**			29,000	99,000	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 Expansion**	**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 from119th 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				

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	**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**	-	-		

	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	**Skidsteer, Trailer, Locator and Pump**	**W/S Revenues**			111,500					Skid , trailer, utility locator, pump
	Total Cost by Year		-	-	**111,500**					

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 playground to
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***			**Comptroller Julie Probus**				
				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 Enforcement 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/Equipment**	**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 Accredidation**	**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 and Parking @ Cherokee 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	50,000	Remove trees from ROW
	Equipment	**GF**			29,000	99,000	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 Expansion**	**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 from119th 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				

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	**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**	-	-		

	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	**Skidsteer, 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.

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
Fund 01 - General Fund				
Revenues				
TAX REVENUE				
01-00-311000	Property Tax	2,220,122	2,059,488	2,679,599
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	161,933
01-00-312420	2nd LOGT	100,000	107,054	102,850
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	240,618
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	3,737,295
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			-
				-
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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
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
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**	**19,959,432**

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
Fund 01 - General Fund				
Expenditures				
Dept 11 - Commission				
SALARIES & BENEFITS EXPENSE				
01-11-501200	Salaries	50,400	50,400	50,400
01-11-502100	Payroll Taxes	3,856	3,856	3,856
01-11-502300	Employee Insurance	85,140	85,140	102,120
01-11-502400	Workers Compensation	250	250	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/Ommissions	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	4,101,439
RESERVES				5,432,526
Total Dept 11 - Commission		297,661	3,053,179	5,635,353

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
Dept 12 - Executive/Administrative				
SALARIES & BENEFITS EXPENSE				
01-12-501200	Salaries	634,336	634,336	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
01-12-501400	Overtime	2,500	2,446	2,751
01-12-501505	Incentive Pay - Bilengual	500	408	400
01-12-501206	Shoe/Clothing allowance		-	-
01-12-502100	Payroll Taxes	48,527	49,364	48,498
01-12-502200	Retirement	63,433	64,528	55,577
01-12-502300	Employee Insurance	158,360	158,360	169,519
01-12-502300	Life insurance		-	2,169
01-12-502400	Workmans Compensation	4,000	4,000	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/Ommissions	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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
Dept 13 - Finance Department				
SALARIES & BENEFITS EXPENSE				
01-13-501200	Salaries	405,744	405,744	418,478
01-13-501203	Event Salaries	1,200	424	623
01-13-501204	Salaries - Emergency Compensation	2,750	-	1,580
01-13-501225	Employee Bonus	4,235	4,095	3,445
01-13-501400	Overtime	2,250	352	501
01-13-501505	Incentive Pay-Bilengual	400	373	400
01-13-501206	Shoe/Clothing allowance		-	-
01-13-502100	Payroll Taxes	31,040	31,441	32,483
01-13-502200	Retirement	40,575	41,099	42,463
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	610,907
OPERATIONS EXPENSE				
01-13-503150	Medical	300	398	300
01-13-503200	Accounting Services	102,000	102,000	112,200
01-13-503425	Records Storage	540	465	540
01-13-504000	Training/Travel & Per Deim	150	55	6,275
01-13-504025	Educational Reimbursement	1,875	1,342	1,000
01-13-504100	Telephone/Communications	3,300	3,231	3,000
01-13-504150	Cell Phone Reimbursement	1,010	915	750
01-13-504200	Postage	300	189	300
01-13-504300	Utility Services	5,500	6,109	5,000
01-13-504400	Equipment Rental	750	928	750
01-13-504510	Basic General Liability	10,600	11,164	12,720
01-13-504520	Errors/Ommissions	4,900	4,843	5,826
01-13-504570	Auto Insurance	1,000	551	631
01-13-504590	Property Insurance	10,800	9,206	12,396
01-13-504600	Repair & Maintenance	500	382	500
01-13-504900	Other Expense	500	260	500
01-13-504920	Fees for Services	5,000	5,272	4,500
01-13-504925	Over/Short Expense Account	25		25
01-13-504960	Advertising	1,700	1,700	1,700
01-13-504970	Bank Fees	1,200	1,200	1,200
01-13-504980	Misc Expense/Bank Reconciliations	1,000	1,000	1,000
01-13-505000	Supplies & Equipment	6,000	8,091	6,000
01-13-505110	Office Furniture	-		
01-13-505200	Gas & Oil	250	321	250
01-13-505210	Vehicle Maintenance	50	68	50
01-13-505400	Membership Books & Dues	650	375	650
OPERATIONS EXPENSE		159,900	160,065	178,063
CAPITAL OUTLAY EXPENSE				
01-13-506401	Capital Outlay:Vehicle			
CAPITAL OUTLAY EXPENSE				
Total Dept 13 - Finance Department		743,342	738,840	788,969

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
Dept 15 - Development Services Department				
SALARIES & BENEFITS EXPENSE				
01-15-501200	Salaries	371,131	371,131	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			230
01-15-501225	Employee Bonus	3,510	3,510	4,160
01-15-501400	Overtime	2,200	1,596	1,210
01-15-502100	Payroll Taxes	28,506	28,890	36,679
01-15-502200	Retirement	37,263	37,764	47,947
01-15-502300	Employee Insurance	100,949	100,949	130,714
01-15-502300	Life Insurance			1,657
01-15-502400	Workers Compensation	11,790	11,790	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)
	Contract Negotiations Safebuilt backup			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	2,241
01-15-504150	Cell Phone Reimbursement	510	458	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	9,232
01-15-504520	Errors/Ommissions	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	918
01-15-505210	Vehicle Maintenance	1,200	726	1,200
01-15-505400	Membership Books & Dues	2,500	3,004	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	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
01-15-515000	Supplies & Equipment	500	277	500
01-15-515020	Uniform Expenses	380	253	600
01-15-515200	Gas & Oil	800	112	800
01-15-515210	Vehicle Maintenance	350	266	350
01-15-515400	Membership Books & Dues	375	187	200
OPERATIONS EXPENSE		407,780	378,270	134,151
CAPITAL OUTLAY EXPENSE				
01-15-506401	Capital Outlay: Vehicle			30,000
01-15-506402	Capital Outlay: Equipment			3,300
CAPITAL OUTLAY EXPENSE				33,300
Total Dept 15 - Development Services Department		967,429	935,303	867,752

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
Dept 19 - Information Technology Department				
SALARIES & BENEFITS EXPENSE				
01-19-501200	Salaries	202,452	202,452	283,864
01-19-501204	Salaries - Emergency Compensation	1,000	-	863
01-19-501225	Employee Bonus	1,300	1,300	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	21,991
01-19-502200	Retirement	20,245	20,571	28,746
01-19-502300	Employee Insurance	34,056	34,056	61,272
01-19-502300	Life Insurance		-	994
01-19-502400	Workers Compensation	863	863	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/Ommissions	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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
Dept 21 - Law Enforcement Department				
SALARIES & BENEFITS EXPENSE				
01-21-501200	Salaries	163,953	163,953	168,892
01-21-501202	Salaries-Sworn Officers	1,154,992	1,154,992	1,235,706
01-21-501202	Salaries-Sworn Officers- Chief Holland Retirement		-	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
01-21-501207	Uniform Cleaning Allowance	5,900	5,113	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
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
01-21-501505	Incentive Pay-Bilengual	520	499	280
	Employee Longevity pay		-	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	132,856
01-21-502200	Retirement	22,723	12,926	28,200
01-21-502250	Retirement / Police	133,442	148,966	234,985
01-21-502300	Employee Insurance	300,512	271,618	379,886
01-21-502300	Life Insurance		-	4,896
01-21-502400	Workers Compensation	177,000	158,178	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/Ommissions	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
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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
Dept 41 - Street Department				
SALARIES & BENEFITS EXPENSE				
01-41-501200	Salaries	280,794	280,794	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			805
01-41-501225	Employee Bonus	3,640	2,990	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	29,883
01-41-502200	Retirement	28,079	15,094	39,063
01-41-502300	Employee Insurance	98,536	98,536	155,222
01-41-502300	Life Insurance		-	1,320
01-41-502400	Workers Compensation	65,000	65,000	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/Ommissions	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
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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
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	PROPOSED BUDGET Millage of 5.25%
Dept 72 - Parks and Recreation				
SALARIES & BENEFITS EXPENSE				
01-72-501200	Salaries	69,096	69,096	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
01-72-501225	Employee Bonus	910	877	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	5,634
01-72-502200	Retirement	6,910	4,422	7,364
01-72-502300	Employee Insurance	27,372	27,372	27,572
01-72-502300	Life Insurance			248
01-72-502400	Workers Compensation	8,000	8,000	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/Ommissions	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	
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	19,959,433

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
Fund 01 - General Fund:				
TOTAL REVENUES		10,738,535	11,194,208	19,959,432
TOTAL EXPENDITURES		10,738,535	11,194,208	19,959,432
NET OF REVENUES & EXPENDITURES		-	0	0

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
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			
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
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**

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
Fund 04 - Water/Sewer Fund				
Expenditures				
Dept 36 - Water/Sewer Department				
SALARIES & BENEFITS EXPENSE				
04-36-501200	Salaries	798,414	798,414	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
04-36-501225	Employee Bonus	6,515	6,143	8,743
04-36-501400	Overtime	30,000	23,370	19,695
04-36-501505	Incentive Pay-Bilengual	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	80,450
04-36-502200	Retirement	79,841	56,680	90,515
04-36-502300	Employee Insurance	229,878	229,878	274,703
04-36-502300	Life Insurance			2,925
04-36-502400	Workers Compensation	75,438	75,438	12,344
04-36-502600	OPEB Expense			-
SALARIES & BENEFITS EXPENSE		1,353,855	1,302,764	1,366,084
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/Ommissions	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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
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
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
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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
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)	-

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
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				
CAPITAL PROJECT EXPENSE				
18-21-506400	Capital Outlay: Law Enforcement			
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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.25%
Fund 60 - CRA Fund				
Revenues				
TAX REVENUE				
60-00-311000	Property Tax	132,197	132,197	146,338
TAX REVENUE		132,197	132,197	146,338
OTHER REVENUE				
60-00-361200	Interest Income	2,500	7,000	8,000
OTHER REVENUE		2,500	7,000	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	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	155,562	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
TOTAL EXPENDITURES		516,175	522,161	1,257,928
NET OF REVENUES & EXPENDITURES		-	-	-
TOTAL REVENUES - ALL FUNDS		43,278,253	44,444,966	45,326,672
TOTAL EXPENDITURES - ALL FUNDS		43,278,253	44,444,966	45,326,672
NET OF REVENUES & EXPENDITURES		(0)	0	0

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
Fund 01 - General Fund				
Revenues				
TAX REVENUE				
01-00-311000	Property Tax	2,220,122	2,059,488	2,807,199
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	161,933
01-00-312420	2nd LOGT	100,000	107,054	102,850
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	240,618
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	3,864,895
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			-
				-
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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
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
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**	**20,087,032**

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
Fund 01 - General Fund				
Expenditures				
Dept 11 - Commission				
SALARIES & BENEFITS EXPENSE				
01-11-501200	Salaries	50,400	50,400	50,400
01-11-502100	Payroll Taxes	3,856	3,856	3,856
01-11-502300	Employee Insurance	85,140	85,140	102,120
01-11-502400	Workers Compensation	250	250	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/Ommissions	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	4,229,039
RESERVES				5,560,126
Total Dept 11 - Commission		297,661	3,053,179	5,762,953

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
Dept 12 - Executive/Administrative				
SALARIES & BENEFITS EXPENSE				
01-12-501200	Salaries	634,336	634,336	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
01-12-501400	Overtime	2,500	2,446	2,751
01-12-501505	Incentive Pay - Bilengual	500	408	400
01-12-501206	Shoe/Clothing allowance		-	-
01-12-502100	Payroll Taxes	48,527	49,364	48,498
01-12-502200	Retirement	63,433	64,528	55,577
01-12-502300	Employee Insurance	158,360	158,360	169,519
01-12-502300	Life insurance		-	2,169
01-12-502400	Workmans Compensation	4,000	4,000	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/Ommissions	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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
Dept 13 - Finance Department				
SALARIES & BENEFITS EXPENSE				
01-13-501200	Salaries	405,744	405,744	418,478
01-13-501203	Event Salaries	1,200	424	623
01-13-501204	Salaries - Emergency Compensation	2,750	-	1,580
01-13-501225	Employee Bonus	4,235	4,095	3,445
01-13-501400	Overtime	2,250	352	501
01-13-501505	Incentive Pay-Bilengual	400	373	400
01-13-501206	Shoe/Clothing allowance		-	-
01-13-502100	Payroll Taxes	31,040	31,441	32,483
01-13-502200	Retirement	40,575	41,099	42,463
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	610,907
OPERATIONS EXPENSE				
01-13-503150	Medical	300	398	300
01-13-503200	Accounting Services	102,000	102,000	112,200
01-13-503425	Records Storage	540	465	540
01-13-504000	Training/Travel & Per Deim	150	55	6,275
01-13-504025	Educational Reimbursement	1,875	1,342	1,000
01-13-504100	Telephone/Communications	3,300	3,231	3,000
01-13-504150	Cell Phone Reimbursement	1,010	915	750
01-13-504200	Postage	300	189	300
01-13-504300	Utility Services	5,500	6,109	5,000
01-13-504400	Equipment Rental	750	928	750
01-13-504510	Basic General Liability	10,600	11,164	12,720
01-13-504520	Errors/Ommissions	4,900	4,843	5,826
01-13-504570	Auto Insurance	1,000	551	631
01-13-504590	Property Insurance	10,800	9,206	12,396
01-13-504600	Repair & Maintenance	500	382	500
01-13-504900	Other Expense	500	260	500
01-13-504920	Fees for Services	5,000	5,272	4,500
01-13-504925	Over/Short Expense Account	25		25
01-13-504960	Advertising	1,700	1,700	1,700
01-13-504970	Bank Fees	1,200	1,200	1,200
01-13-504980	Misc Expense/Bank Reconciliations	1,000	1,000	1,000
01-13-505000	Supplies & Equipment	6,000	8,091	6,000
01-13-505110	Office Furniture	-		
01-13-505200	Gas & Oil	250	321	250
01-13-505210	Vehicle Maintenance	50	68	50
01-13-505400	Membership Books & Dues	650	375	650
OPERATIONS EXPENSE		159,900	160,065	178,063
CAPITAL OUTLAY EXPENSE				
01-13-506401	Capital Outlay:Vehicle			
CAPITAL OUTLAY EXPENSE				
Total Dept 13 - Finance Department		743,342	738,840	788,969

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
Dept 15 - Development Services Department				
SALARIES & BENEFITS EXPENSE				
01-15-501200	Salaries	371,131	371,131	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			230
01-15-501225	Employee Bonus	3,510	3,510	4,160
01-15-501400	Overtime	2,200	1,596	1,210
01-15-502100	Payroll Taxes	28,506	28,890	36,679
01-15-502200	Retirement	37,263	37,764	47,947
01-15-502300	Employee Insurance	100,949	100,949	130,714
01-15-502300	Life Insurance			1,657
01-15-502400	Workers Compensation	11,790	11,790	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)
	Contract Negotiations Safebuilt backup			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	2,241
01-15-504150	Cell Phone Reimbursement	510	458	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	9,232
01-15-504520	Errors/Ommissions	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	918
01-15-505210	Vehicle Maintenance	1,200	726	1,200
01-15-505400	Membership Books & Dues	2,500	3,004	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	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
01-15-515000	Supplies & Equipment	500	277	500
01-15-515020	Uniform Expenses	380	253	600
01-15-515200	Gas & Oil	800	112	800
01-15-515210	Vehicle Maintenance	350	266	350
01-15-515400	Membership Books & Dues	375	187	200
OPERATIONS EXPENSE		407,780	378,270	134,151
CAPITAL OUTLAY EXPENSE				
01-15-506401	Capital Outlay: Vehicle			30,000
01-15-506402	Capital Outlay: Equipment			3,300
CAPITAL OUTLAY EXPENSE				33,300
Total Dept 15 - Development Services Department		967,429	935,303	867,752

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
Dept 19 - Information Technology Department				
SALARIES & BENEFITS EXPENSE				
01-19-501200	Salaries	202,452	202,452	283,864
01-19-501204	Salaries - Emergency Compensation	1,000	-	863
01-19-501225	Employee Bonus	1,300	1,300	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	21,991
01-19-502200	Retirement	20,245	20,571	28,746
01-19-502300	Employee Insurance	34,056	34,056	61,272
01-19-502300	Life Insurance		-	994
01-19-502400	Workers Compensation	863	863	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/Ommissions	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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
Dept 21 - Law Enforcement Department				
SALARIES & BENEFITS EXPENSE				
01-21-501200	Salaries	163,953	163,953	168,892
01-21-501202	Salaries-Sworn Officers	1,154,992	1,154,992	1,235,706
01-21-501202	Salaries-Sworn Officers- Chief Holland Retirement		-	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
01-21-501207	Uniform Cleaning Allowance	5,900	5,113	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
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
01-21-501505	Incentive Pay-Bilengual	520	499	280
	Employee Longevity pay		-	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	132,856
01-21-502200	Retirement	22,723	12,926	28,200
01-21-502250	Retirement / Police	133,442	148,966	234,985
01-21-502300	Employee Insurance	300,512	271,618	379,886
01-21-502300	Life Insurance		-	4,896
01-21-502400	Workers Compensation	177,000	158,178	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/Ommissions	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
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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
Dept 41 - Street Department				
SALARIES & BENEFITS EXPENSE				
01-41-501200	Salaries	280,794	280,794	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			805
01-41-501225	Employee Bonus	3,640	2,990	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	29,883
01-41-502200	Retirement	28,079	15,094	39,063
01-41-502300	Employee Insurance	98,536	98,536	155,222
01-41-502300	Life Insurance		-	1,320
01-41-502400	Workers Compensation	65,000	65,000	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/Ommissions	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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
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	PROPOSED BUDGET Millage of 5.5%
Dept 72 - Parks and Recreation				
SALARIES & BENEFITS EXPENSE				
01-72-501200	Salaries	69,096	69,096	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
01-72-501225	Employee Bonus	910	877	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	5,634
01-72-502200	Retirement	6,910	4,422	7,364
01-72-502300	Employee Insurance	27,372	27,372	27,572
01-72-502300	Life Insurance			248
01-72-502400	Workers Compensation	8,000	8,000	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/Ommissions	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	
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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
TOTAL EXPENDITURES		10,738,535	11,194,208	20,087,033
Fund 01 - General Fund:				
TOTAL REVENUES		10,738,535	11,194,208	20,087,032
TOTAL EXPENDITURES		10,738,535	11,194,208	20,087,032
NET OF REVENUES & EXPENDITURES		-	0	0

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
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			
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
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**

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
Fund 04 - Water/Sewer Fund				
Expenditures				
Dept 36 - Water/Sewer Department				
SALARIES & BENEFITS EXPENSE				
04-36-501200	Salaries	798,414	798,414	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
04-36-501225	Employee Bonus	6,515	6,143	8,743
04-36-501400	Overtime	30,000	23,370	19,695
04-36-501505	Incentive Pay-Bilengual	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	80,450
04-36-502200	Retirement	79,841	56,680	90,515
04-36-502300	Employee Insurance	229,878	229,878	274,703
04-36-502300	Life Insurance			2,925
04-36-502400	Workers Compensation	75,438	75,438	12,344
04-36-502600	OPEB Expense			-
SALARIES & BENEFITS EXPENSE		1,353,855	1,302,764	1,366,084
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/Ommissions	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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
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
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
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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
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)	-

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
Fund 18 - Infrastructure Surtax Fund				
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				
CAPITAL PROJECT EXPENSE				
18-21-506400	Capital Outlay: Law Enforcement			
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

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET Millage of 5.5%
Fund 60 - CRA Fund				
Revenues				
TAX REVENUE				
60-00-311000	Property Tax	132,197	132,197	146,338
TAX REVENUE		132,197	132,197	146,338
OTHER REVENUE				
60-00-361200	Interest Income	2,500	7,000	8,000
OTHER REVENUE		2,500	7,000	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	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	155,562	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
TOTAL EXPENDITURES		516,175	522,161	1,257,928
NET OF REVENUES & EXPENDITURES		-	-	-
TOTAL REVENUES - ALL FUNDS		43,278,253	44,444,966	45,454,272
TOTAL EXPENDITURES - ALL FUNDS		43,278,253	44,444,966	45,454,272
NET OF REVENUES & EXPENDITURES		(0)	0	0

Budget: Tentative Millage Resolutions

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Tentative Millage Resolutions for 26/27 FY

PRESENTING PARTY:

Julie Probus, Comptroller

ITEM TYPE:

Public Hearing: Resolution

BACKGROUND:

There are two proposed operating millage rates for the Fiscal Year 2026/2027:

1. Resolution 26-08 - The tentative operating millage rate is 5.2500 mills, which is greater than the rolled-back rate of 4.7596 mills by 10.30%.
2. Resolution 26-09 - The tentative operating millage rate is 5.5000 mills, which is greater than the rolled-back rate of 4.7596 mills by 15.56%.

RECOMMENDED ACTIONS:

Approve Resolution 26-08 or Resolution 26-09 and Deny Resolution 26-08 or Resolution 26-09

ATTACHMENTS:

26-08 Tentative Millage Resolution 5.25 mills
26-09 Tentative Millage Resolution 5.5 mills

RESOLUTION 26-08

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BELLEVIEW, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR THE CITY OF BELLEVIEW FLORIDA FOR THE FISCAL YEAR 2026/2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Belleview of Marion County, Florida on September 15, 2026 held a Public Hearing to consider the Tentative Millage Rate for the Fiscal Year 2026/2027 as required by Florida Statute 200.065; and

WHEREAS, the Property Appraiser of Marion County Florida has certified the current year gross taxable value of properties for operating purposes, not exempt from taxation, within the corporate limits of the City of Belleview as $537,262,883; and

WHEREAS, the City Commission of the City of Belleview of Marion County Florida has determined that a millage rate of 5.2500 mills is necessary to support the budget for the Fiscal Year 2026/2027.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Belleview of Marion County, Florida as follows:

1. The Fiscal Year 2026/2027 tentative operating millage rate is 5.2500 mills, which is greater than the rolled-back rate of 4.7596 mills by 10.30%.

2. The voted debt service millage is 0.0 mills. (see attached DR-420);

BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon its adoption.

PASSED AND RESOLVED by a **_____**vote of the City Commission of the City of Belleview, Florida at a Public Hearing this 15th day of September, 2026 at ___pm.

____
CHRISTINE K. DOBKOWSKI
Mayor/Commissioner

ATTEST:

____
LEZLI MERRITT
City Clerk

	Yes	No
Commissioner Michael Goldman	☐	☐
Commissioner Ray Dwyer	☐	☐
Commissioner Ronald T. Livsey	☐	☐
Commissioner Robert "Bo" Smith	☐	☐
Mayor Christine K. Dobkowski	☐	☐

CERTIFICATE OF POSTING

I HEREBY CERTIFY that a copy of the foregoing Resolution was posted and available for public review in our online agenda packet prior to the Commission meeting in accordance with City policy.

____
LEZLI MERRITT
City Clerk

CERTIFICATION OF TAXABLE VALUE

FLORIDA DEPARTMENT OF REVENUE

DR-420
R. 5/12 Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Marion
Principal Authority : City of Belleview	Taxing Authority : City of Belleview - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$		494,426,555	(1)
2.	Current year taxable value of personal property for operating purposes	$		42,449,643	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$		386,685	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$		537,262,883	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$		25,877,155	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$		511,385,728	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$		483,256,130	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	✔ YES	NO	Number 1	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	YES	✔ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/18/2026 11:12:35 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*		5.0000 per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	2,416,281	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$	155,562	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	2,260,719	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	36,402,392	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	474,983,336	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*		4.7596 per $1000	(16)
17.	Current year proposed operating millage rate		5.7500 per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	3,089,262	(18)

Continued on page 2

19.	TYPE of principal authority (check one) ☐ County ☐ Municipality ☐ Independent Special District ☐ Water Management District		(19)
20.	Applicable taxing authority (check one) ✔ Principal Authority ☐ Dependent Special District ☐ MSTU ☐ Water Management District Basin		(20)
21.	Is millage levied in more than one county? (check one) ☐ Yes ✔ No		(21)
	DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**		
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 2,260,719	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	4.7596 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 2,557,156	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 3,089,262	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	5.7500 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	20.81 %	(27)

First public budget hearing	Date : 9/15/2026	Time : 6:00 PM EST	Place : 5343 SE Abshier BLVD Belleview 34420

SIGN HERE	**Taxing Authority Certification**	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority		Date : 7/29/2026 5:36:48 PM
	Title : Mariah Moody - City Administrator	Contact Name and Contact Title : Donna Morse - Deputy Finance Director	
	Mailing Address : 5343 Southeast Abshier Boulevard,	Physical Address : 5343 Southeast Abshier Boulevard, Belleview Florida 34420	
	City, State, Zip : Belleview Florida 34420	Phone Number : (352) 233-2113	Fax Number :

RESOLUTION 26-09

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BELLEVIEW, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR THE CITY OF BELLEVIEW FLORIDA FOR THE FISCAL YEAR 2026/2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Belleview of Marion County, Florida on September 15, 2026 held a Public Hearing to consider the Tentative Millage Rate for the Fiscal Year 2026/2027 as required by Florida Statute 200.065; and

WHEREAS, the Property Appraiser of Marion County Florida has certified the current year gross taxable value of properties for operating purposes, not exempt from taxation, within the corporate limits of the City of Belleview as $537,262,883; and

WHEREAS, the City Commission of the City of Belleview of Marion County Florida has determined that a millage rate of 5.5000 mills is necessary to support the budget for the Fiscal Year 2026/2027.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Belleview of Marion County, Florida as follows:

1. The Fiscal Year 2026/2027 tentative operating millage rate is 5.5000 mills, which is greater than the rolled-back rate of 4.7596 mills by 15.56%.

2. The voted debt service millage is 0.0 mills. (see attached DR-420);

BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon its adoption.

PASSED AND RESOLVED by a **_____**vote of the City Commission of the City of Belleview, Florida at a Public Hearing this 15th day of September, 2026 at _____pm.

____
CHRISTINE K. DOBKOWSKI
Mayor/Commissioner

ATTEST:

____
LEZLI MERRITT
City Clerk

	Yes	No
Commissioner Michael Goldman	☐	☐
Commissioner Ray Dwyer	☐	☐
Commissioner Ronald T. Livsey	☐	☐
Commissioner Robert “Bo” Smith	☐	☐
Mayor Christine K. Dobkowski	☐	☐

CERTIFICATE OF POSTING

I HEREBY CERTIFY that a copy of the foregoing Resolution was posted and available for public review in our on-line agenda packet prior to the Commission meeting in accordance with City policy.

____
Lezli Merritt
City Clerk

FLORIDA
DEPARTMENT OF REVENUE

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12 Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Marion
Principal Authority : City of Belleview	Taxing Authority : City of Belleview - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$ 494,426,555			(1)
2.	Current year taxable value of personal property for operating purposes	$ 42,449,643			(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 386,685			(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 537,262,883			(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 25,877,155			(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 511,385,728			(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$ 483,256,130			(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	✔ YES	NO	Number 1	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	YES	✔ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/18/2026 11:12:35 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	5.0000 per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$ 2,416,281	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$ 155,562	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$ 2,260,719	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$ 36,402,392	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$ 474,983,336	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	4.7596 per $1000	(16)
17.	Current year proposed operating millage rate	5.7500 per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 3,089,262	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	County	Independent Special District Water Management District	(19)
20.	Applicable taxing authority (check one)	✔ Principal Authority	Dependent Special District Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	Yes	✔ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 2,260,719	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	4.7596 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 2,557,156	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 3,089,262	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	5.7500 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	20.81 %	(27)

First public budget hearing	Date :	Time :	Place :
	9/15/2026	6:00 PM EST	5343 SE Abshier BLVD Belleview 34420

S I G N H E R E

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority	Date : 7/29/2026 5:36:48 PM
Title : Mariah Moody - City Administrator	Contact Name and Contact Title : Donna Morse - Deputy Finance Director
Mailing Address : 5343 Southeast Abshier Boulevard,	Physical Address : 5343 Southeast Abshier Boulevard, Belleview Florida 34420
City, State, Zip : Belleview Florida 34420	Phone Number : (352) 233-2113
	Fax Number :

Budget: Tentative Budget Resolutions

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Tentative Budget Resolutions for 26/27 FY

PRESENTING PARTY:

Julie Probus, Comptroller

ITEM TYPE:

Public Hearing: Resolution

BACKGROUND:

There are two options for the Tentative Budget for the 26/27 Fiscal Year

1. Resolution 26-10 - The Tentative Budget for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 in the amount of $45,326,672
2. Resolution 26-11 - The Tentative Budget for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 in the amount of $45,454,272

RECOMMENDED ACTIONS:

Approve Resolution 26-10 or Resolution 26-11 and Deny Resolution 26-10 or Resolution 26-11

ATTACHMENTS:

26-10 Tentative Budget Resolution
26-11 Tentative Budget Resolution

RESOLUTION 26-10

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BELLEVIEW, ADOPTING THE TENTATIVE BUDGET FOR THE CITY OF BELLEVIEW FOR THE FISCAL YEAR 2026/2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Belleview of Marion County, Florida held a Public Hearing to consider the Tentative Budget for the **Fiscal Year 2026/2027,** as required by Florida Statute 200.065; and

WHEREAS, the City Commission of the City of Belleview, Florida has tentatively set forth its appropriations and revenue estimates for the Budget for the **Fiscal Year 2026/2027** in the amount of
$45,326,672; and

WHEREAS, the City Commission has tentatively set a millage rate sufficient to support said appropriations; and

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Belleview of Marion County, Florida as follows:

1. **The Tentative Budget for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 in the amount of $45,326,672 is hereby adopted as attached.**

BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon adoption.

PASSED AND RESOLVED by a ________vote of the City Commission of the City of Belleview, Florida at a Public Hearing this 15th day of September, 2026 at ____pm.

____
CHRISTINE K. DOBKOWSKI
Mayor/Commissioner

ATTEST:

____
LEZLI MERRITT
City Clerk

	Yes	No
Commissioner Michael Goldman	☐	☐
Commissioner Ray Dwyer	☐	☐
Commissioner Ronald T. Livsey	☐	☐
Commissioner Robert "Bo" Smith	☐	☐
Mayor Christine K. Dobkowski	☐	☐

CERTIFICATE OF POSTING

I HEREBY CERTIFY that a copy of the foregoing Resolution was posted and available for public review in our online agenda packet prior to the Commission meeting in accordance with City policy.

____

Lezli Merritt
City Clerk

CITY OF BELLEVIEW FLORIDA

2026-2027 Fiscal Year PROPOSED BUDGET

GENERAL FUND - OVERVIEW OF REVENUES & EXPENDITURES

General Fund 2027 Fiscal Year Revenues	
Taxes	3,737,295
Permits and Fees	651,441
Franchise Fee	652,225
Grant Revenue	-
Shared Revenue	900,896
Charges for Services	559,620
Fines & Forfeitures	158,756
Misc. Revenue	349,649
Cash Balance Forward	10,373,694
Other Finance Source - Transfer In	2,575,858
Total General Fund Revenues	19,959,432
General Fund 2027 Fiscal Year Expenditures	
Total for Commission	202,827
Total for Executive/Administration	1,141,057
Total for Finance	788,969
Total for Development Services	867,752
Total for Information Technology	1,277,948
Total for Law Enforcement	2,893,580
Total for Garbage and Solid Waste	420,000
Total for Cemetery	30,674
Total for Streets	780,577
Total for Road Maintenance and Construction	942,792
Total for Recreation	237,899
Reserve for Contingencies	5,432,526
Total for Transfers Out	4,942,833
Total General Fund Expenditures	19,959,433

WATER/SEWER FUND - OVERVIEW OF REVENUES & EXPENDITURES

Water/Sewer Fund 2027 Fiscal Year Revenues	
Shared Revenues and Grants	856,250
Charges for Services	5,707,200
Miscellaneous Revenue	116,000
Impact Fee Revenue	1,325,000
Cash Balance Forward	9,108,405
Total Water/Sewer Fund Revenues	17,112,855
Water/Sewer Fund 2027 Fiscal Year Expenditures	
Operations	3,547,654
Capital Outlay and Projects	5,466,500
Debt Service	376,043
Reserve for Contingencies	5,146,800
Other Finance Uses - Transfer Out	2,575,858
Total Water/Sewer Fund Expenditures	17,112,855

CITY OF BELLEVIEW FLORIDA

2026-2027 Fiscal Year PROPOSED BUDGET

SPECIAL REVENUE FUND (RECREATION IMPACT FEES) - OVERVIEW OF REVENUES & EXPENDITURES

Special Revenue Fund (Recreation Impact Fees) 2027 Fiscal Year Revenues	
Miscellaneous Revenue	7,500
Recreation Impact Fees	150,000
Cash Balance Forward	636,709
Total Special Revenue Fund (Rec Impact Fee) Revenues	794,209
Special Revenue Fund (Recreation Impact Fees) 2027 Fiscal Year Expenditures	
Capital Projects	700,000
Reserve for Contingencies	94,209
Total Special Revenue Fund (Rec Impact Fee) Expenditures	794,209

SPECIAL REVENUE FUND (POLICE IMPACT FEES) - OVERVIEW OF REVENUES & EXPENDITURES

Special Revenue Fund (Police Impact Fees) 2027 Fiscal Year Revenues	
Miscellaneous Revenue	2,500
Impact Fees - Public Safety	69,000
Cash Balance Forward	299,056
Total Special Revenue Fund (Police Impact Fee) Revenues	370,556
Special Revenue Fund (Police Impact Fees) 2027 Fiscal Year Expenditures	
Capital Projects	115,000
Reserve for Contingencies	255,556
Total Special Revenue Fund (Police Impact Fee) Expenditures	370,556

SPECIAL REVENUE FUND (INFRASTRUCTURE SURTAX) - OVERVIEW OF REVENUES & EXPENDITURES

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 Special Revenue Fund (Infrastructure Surtax) Revenues	5,831,692
Special Revenue Fund (Infrastructure Surtax) 2027 Fiscal Year Expenditures	
Capital Projects	200,000
Reserve for Contingencies	5,631,692
Total Special Revenue Fund (Infrastructure Surtax) Expenditures	5,831,692

COMMUNITY REDEVELOPMENT FUND (CRA) - OVERVIEW OF REVENUES & EXPENDITURES

Community Redevelopment Fund 2027 Fiscal Year Revenues	
Tax Increment - County and City	146,338
Miscellaneous	8,000
Cash Balance Forward	921,578
Transfer In from Other Funds	182,012
Total Community Redevelopment Fund Revenues	1,257,928

CITY OF BELLEVIEW FLORIDA

2026-2027 Fiscal Year PROPOSED BUDGET

Community Redevelopment Fund 2027 Fiscal Year Expenditures	
CRA Expenses	57,625
Capital Projects	1,000,000
Reserve for Contingencies	200,303
Other Finance Uses - Transfer Out	-
Total Community Redevelopment Fund Expenditures	1,257,928

TOTAL OF ALL FUNDS 2027 FISCAL YEAR REVENUES	**$45,326,672**
TOTAL OF ALL FUNDS 2027 FISCAL YEAR EXPENDITURES	**$45,326,672**

*Property taxes based on 5.2500 mills x the value /1,000

RESOLUTION 26-11

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BELLEVIEW, ADOPTING THE TENTATIVE BUDGET FOR THE CITY OF BELLEVIEW FOR THE FISCAL YEAR 2026/2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Belleview of Marion County, Florida held a Public Hearing to consider the Tentative Budget for the **Fiscal Year 2026/2027,** as required by Florida Statute 200.065; and

WHEREAS, the City Commission of the City of Belleview, Florida has tentatively set forth its appropriations and revenue estimates for the Budget for the **Fiscal Year 2026/2027** in the amount of
$45,454,272; and

WHEREAS, the City Commission has tentatively set a millage rate sufficient to support said appropriations; and

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Belleview of Marion County, Florida as follows:

1. **The Tentative Budget for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 in the amount of $45,454,272 is hereby adopted as attached.**

BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon adoption.

PASSED AND RESOLVED by a **________** vote of the City Commission of the City of Belleview, Florida at a Public Hearing this 15th day of September, 2026 at **____**pm.

____
CHRISTINE K. DOBKOWSKI
Mayor/Commissioner

ATTEST:

____
Lezli Merritt
City Clerk

	Yes	**No**
Commissioner Michael Goldman	☐	☐
Commissioner Ray Dwyer	☐	☐
Commissioner Ronald T. Livsey	☐	☐
Commissioner Robert “Bo” Smith	☐	☐
Mayor Christine K. Dobkowski	☐	☐

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Lezli Merritt
City Clerk

CITY OF BELLEVIEW FLORIDA

2026-2027 Fiscal Year PROPOSED BUDGET

GENERAL FUND - OVERVIEW OF REVENUES & EXPENDITURES

General Fund 2027 Fiscal Year Revenues	
Taxes	3,864,895
Permits and Fees	651,441
Franchise Fee	652,225
Grant Revenue	-
Shared Revenue	900,896
Charges for Services	559,620
Fines & Forfeitures	158,756
Misc. Revenue	349,649
Cash Balance Forward	10,373,694
Other Finance Source - Transfer In	2,575,858
Total General Fund Revenues	20,087,032
General Fund 2027 Fiscal Year Expenditures	
Total for Commission	202,827
Total for Executive/Administration	1,141,057
Total for Finance	788,969
Total for Development Services	867,752
Total for Information Technology	1,277,948
Total for Law Enforcement	2,893,580
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Reserve for Contingencies	5,560,126
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CITY OF BELLEVIEW FLORIDA

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CITY OF BELLEVIEW FLORIDA

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Reserve for Contingencies	200,303
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Total Community Redevelopment Fund Expenditures	1,257,928

TOTAL OF ALL FUNDS 2027 FISCAL YEAR REVENUES	$45,454,272
TOTAL OF ALL FUNDS 2027 FISCAL YEAR EXPENDITURES	$45,454,272

*Property taxes based on 5.5000 mills x the value /1,000

Approval of Minutes

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Approval of the 08-18-2026 and 09-01-2026 Commission Meeting Minutes and the 08-25-2025 Commission Budget Workshop Minutes

PRESENTING PARTY:

Mayor Dobkowski

ITEM TYPE:

Approval of Minutes

BACKGROUND:

RECOMMENDED ACTIONS:

Motion to approve as received or as amended the 08-18-2026 and 09-01-2026 Commission Meeting Minutes and the 08-25-2025 Commission Budget Workshop Minutes

ATTACHMENTS:

08-18-2026 Commission Meeting Minutes
09-01-2026 Commission Meeting Minutes
08-25-2026 Commission Workshop Minutes

CITY OF BELLEVIEW
CITY COMMISSION MEETING
MINUTES

Belleview City Hall	Mayor CHRISTINE K. DOBKOWSKI
Commission Room	Seat 1 MICHAEL J. GOLDMAN
5343 SE Abshier Blvd.	Seat 2 RAY DWYER
Belleview, FL	Seat 3 RONALD T. LIVSEY
August 18, 2026	Seat 4 ROBERT "BO" SMITH
6:00 PM	

MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE – Commissioner Dwyer

ROLL CALL OF COMMISSIONERS: Present: Livsey, Goldman, Dwyer, Dobkowski
Absent: Smith

PRESENTATION:

a. **Jimmy Cowan, Marion County Property Appraiser**

Jimmy Cowan gave a presentation on the effects of Amendment 3, concerning property taxes, and how that would impact the City and County if it passes in November.

Commissioner Goldman stated that he heard the amendment would impact essential services such as police and firefighters despite previous publications stating it wouldn't. Mr. Cowan replied that information was correct and that funding for them would be affected.

Commissioner Dwyer asked whether freezing property values would help the issue. Mr. Cowan answered that it would harm more than help the situation. The Commission thanked Mr. Cowan for his time.

APPROVAL OF MINUTES:

b. **07-07-2026, 07-21-2026, 08-04-2026 Commission Meeting Minutes and the 07-20-2026 Commission Workshop Meeting Minutes**

Motion made by Commissioner Dwyer to approve the 07-07-2026, 07-21-2026, 08-04-2026 Commission Meeting Minutes and the 07-20-2026 Commission Workshop Meeting Minutes as presented; seconded by Commissioner Goldman.

Motion was called by a roll call vote. Ayes: Livsey, Goldman, Dwyer, Dobkowski

PUBLIC HEARING: FIRST READING

a. Ordinance 2026-16: Rezoning: RZ26-0001, Ocala Housing Solutions, LLC, PIDs 38407-000-00, 38405-000-00

Mayor Dobkowski read Ordinance 2026-16 Rezoning: RZ26-0001, Ocala Housing Solutions, LLC, PIDs 38407-000-00, 38405-000-00, Title Only. Planning & Zoning Specialist O'Neill stated that the properties, owned by Ocala Housing Solutions, LLC, are zoned R-3 with Medium Density Residential land use which allows for 64 units. The developer proposed 85 townhome units, consistent with the Comprehensive Plan allowance of up to 11 units per acre for planned developments within ½ mile of the Central Business District with sidewalk connections as a RPD Residential Planned Development. Future applications will address stormwater retention and any required road improvements to SE 55th Ave Road and SE 115th Street.

James Hartley, attorney for the property owner and applicant, presented an overview of the project to the Commission.

Commissioner Livsey exited the meeting at 7:01 PM and returned at 7:04 PM

Mayor Dobkowski stated this is a Public Hearing and asked if anyone in the audience had any comments.

Travis Thorpe remarked that there are not enough traffic control devices in the City to accommodate the growth.

Steven Richmond stated that some concerns were alleviated by the developer, but pointed out the issues with traffic, speeding, and the elementary school.

Dwight Ganoe Jr. discussed flooding that occurred in the area after Hurricane Irma in 2017. He stated that there are already soil issues in the area and current DRAs do not percolate or drain fully.

Commissioner Goldman invited Mr. Richmond to return to the podium to finish his comments. Mr. Richmond stated that the Belleview Comprehensive Plan promotes allowing growth while maintaining the City with Small Town Charm ethos. He posed the question to the Commission whether or not this density supports that philosophy.

Mike Radcliffe, engineer for the project, commented that he believes the development will help solve several of the issues by holding the water upstream before it can move downstream to SE 55th Avenue Road. They will also be performing a traffic study and have received the wildlife study, which did not show any wildlife issues.

Mayor Dobkowski inquired whether all the improvements to the area will be completed regardless of the development moving from R-3 to RPD. DSD Chancey stated that the developer will still need go follow all City processes, but cannot guarantee they will expand the City's DRA. Attorney Landt added that the developer would only be required to do on-site work.

Commissioner Dwyer visited the DRA site after recent heavy rain; PWD Titterington explained their pumping procedures and creating capacity. Commissioners Dwyer and Goldman commented that they received many calls from citizens about this development.

Commissioner Livsey remarked that he was impressed with the detail given to the development and the improvements they proposed. Administrator Moody stated that Commissioner Smith contacted her regarding the development and that he was not in favor of increasing the density from 64 to 85.

Mr. Hartley requested that the Commission approve the Ordinance today and make changes prior to the second public hearing.

Motion made by Commissioner Goldman to deny Ordinance 2026-16 Rezoning; seconded by Commissioner Dwyer.

Motion was called by a roll call vote. Ayes: Livsey, Goldman, Dwyer, Dobkowski

b. Ordinance 2026-17: Small Scale Comprehensive Plan Amendment SSC25-0003, Figueroa

Mayor Dobkowski read Ordinance 2026-17 Small Scale Comprehensive Plan Amendment SSC25-0003, Figueroa, Title Only. P&Z Specialist O'Neill stated that the subject property, owned by Rocio Perez Figueroa, was annexed into the City in March 2026 and is being developed with a single-family home. The home will connect to City water, while a nitrogen-reducing septic system has been permitted due to the lack of sewer service. The applicant requested rezoning from Marion County A-1 General Agriculture to City AG Agriculture and a Future Land Use change from Medium Residential to City Medium Density Residential. The proposed designations are compatible with the intended use and surrounding area.

Commissioner Goldman exited the meeting at 7:36 PM and returned at 7:38 PM.

Mayor Dobkowski stated this is a Public Hearing and asked if anyone in the audience had any comments. No one came forward.

Motion made by Commissioner Livsey to approve Ordinance 2026-17; seconded by Commissioner Goldman.

Motion was called by a roll call vote. Ayes: Livsey, Goldman, Dwyer, Dobkowski

c. Ordinance 2026-10: Annexation - US 441 Development LLC

Mayor Dobkowski read Ordinance 2026-10 Annexation - US 441 Development LLC, Title Only. P&Z Specialist O'Neill gave an overview of the Ordinance that the subject parcels, owned by US 441 Development LLC, are commercially zoned properties being annexed into the City of Belleview at the owner's request. The properties are surrounded by commercial and residential uses, have access to US HWY 441 and SE 100th Street, and have City water and sewer available.

Mayor Dobkowski stated this is a Public Hearing and asked if anyone in the audience had any comments. No one came forward.

Motion made by Commissioner Dwyer to approve Ordinance 2026-10; seconded by Commissioner Goldman.

Motion was called by a roll call vote. Ayes: Livsey, Goldman, Dwyer, Dobkowski

SCHEDULED AUDIENCE:

a. Andraea and George Thorn

Andraea Thorn, a county resident, spoke to the Commission to request an amendment to the City Charter as it pertains to elections. The proposed amendment would allow anyone with a Belleview residential address to run for City of Belleview office whether or not they live inside of the City limits.

Commissioner Dwyer commented that it did not make logical sense for people outside the City limits to make rules for those who live inside. Mayor Dobkowski agreed that it does not make sense to have them vote on matters that would never affect them. She further stated that they have the opportunity to run for a County Commission seat.

Vincent Notaro approached and stated that he believes that those who live outside the City limits and are connected to City utilities have a right to run.

UNSCHEDULED AUDIENCE:

a. Bob Dobkowski

Mr. Dobkowski stated that those outside the limits have the opportunity to annex into the City.

b. Ronnie Woods

Mr. Woods presented several mockups for an entrance sign for the City of Belleview that would be funded by local organizations, civic groups, and himself. It would be comprised of 4x4 fence posts and highly durable coated wire. The Commission directed Public Works Director Titterington to work with Mr. Woods on the sign.

OTHER CITY BUSINESS/DEPARTMENT UPDATES:

a. City Clerk: N/A

b. Development Services: N/A

c. Finance Department: N/A

d. Public Works: N/A

e. **Police Department:** N/A

f. **Information Technology:** N/A

g. **Legal Services:** N/A

h. **Administrator:** Reminded the Commission about the budget meeting on August 25.

COMMISSION UPDATES:

Commissioner Dwyer: N/A

Commissioner Livsey: N/A

Commissioner Goldman:

Commissioner Goldman stated that he and DSD Chancey discovered several zoning issues and non-conforming uses. He stated that they will bring it in front of the Commission at a future meeting.

Commissioner Goldman inquired whether there were mandated distances between dispensaries. Attorney Landt stated that the only restriction is that they must be 1000’ from schools and our statute meets the parameters of the state law. Attonrey Landt will review the code.

Commissioner Smith: *Absent*

Mayor Dobkowski: N/A

Adjournment: Meeting adjourned by Mayor Dobkowski at 7:59 PM.

Attest:

____
Lezli Merritt, MPA
City Clerk

CITY OF BELLEVIEW
CITY COMMISSION MEETING
MINUTES

Belleview City Hall	Mayor CHRISTINE K. DOBKOWSKI
Commission Room	Seat 1 MICHAEL J. GOLDMAN
5343 SE Abshier Blvd.	Seat 2 RAY DWYER
Belleview, FL	Seat 3 RONALD T. LIVSEY
September 1, 2026	Seat 4 ROBERT "BO" SMITH
6:00 PM	

MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE – Commissioner Livsey

ROLL CALL OF COMMISSIONERS: Present: Smith, Goldman, Dwyer, Livsey, Dobkowski

PROCLAMATION:

a. **St. Theresa Catholic Church**

Mayor Dobkowski read the Proclamation recognizing St Theresa Catholic Church for their annual Bless Belleview initiative. Members of the church accepted the Proclamation.

b. **Arts in Health**

Mayor Dobkowski read the Proclamation declaring September 1, 2026 as Arts in Health Day. Patricia Tomlinson, Executive Director of Arts in Health Ocala Metro, and other members of the board accepted the Proclamation.

PRESENTATION:

a. **Kimley-Horn Stormwater Vulnerability Assessment Study**

Alan Garri with Kimley-Horn and Associates presented the Stormwater Vulnerability Assessment that reviewed City/Public Infrastructure within and around the City of Belleview. The study was performed through a 100% funded grant from the Florida Department of Environmental Protection. Mr. Garri presented information on their data collection and findings as well as the next steps which include an Adaptation Plan and Stormwater Master Plan.

SCHEDULED AUDIENCE:

a. **Belleview CEP**

Betty Otero, volunteer and ambassador for the CEP, discussed past and upcoming events and stated that the backpack drive was a success. She also updated the Commission that CEP is still working to fill the vacant Director role in the organization.

UNSCHEDULED AUDIENCE:

No one came forward.

OTHER CITY BUSINESS/DEPARTMENT UPDATES:

a. Community Engagement Liaison: Sponsorship Updates

CEL Vass stated that the Orange Blossom Garden Lions Club, who sponsor Light Up Lake Lillian, Founder's Day, and Trunk or Treat, voted to provide two (2) $5,000 sponsorships for the upcoming year towards the Community Garden and the Homeschool Hub program. The funds will be used to provide food, supplies, and new initiatives for the Homeschool Hub program and will expand the Community Garden with ten (10) new garden beds which will allow two (2) vetted non-profit organizations to grow produce for food pantry operations.

Motion made by Commissioner Goldman to approve the allocation of the funds to the projects; seconded by Commissioner Livsey.

Motion was called by a roll call vote. Ayes: Smith, Goldman, Dwyer, Livsey, Dobkowski

CEL Vass also discussed the upcoming Florida Government Week events in October and the September 11, 2026 Freedom Walk.

b. City Clerk: N/A

c. Development Services: N/A

d. Finance Department: N/A

e. Public Works: N/A

f. Police Department: IPTM Overtime Reimbursement Grant

Chief Holland stated that the City of Belleview has received a grant from the Institute of Police Technology and Management (IPTM) in the amount of $5,000 for contractual services for the Police Department to conduct overtime high visibility education and enforcement operations through May 7, 2027.

Motion made by Commissioner Smith to approve the IPTM Grant Agreement; seconded by Commissioner Goldman.

Motion was called by a roll call vote. Ayes: Smith, Goldman, Dwyer, Livsey, Dobkowski

g. Information Technology: N/A

h. **Legal Services:** N/A

i. **Administrator: PGIT Agreement**

Administrator Moody stated that in order to renew the City's Property and Casualty Insurance (Auto, property, liability, Public Officials Liability, etc.) for 2026/27 FY, Preferred Governmental Trust requires the City to approve and sign the Participation Agreement and Application for Membership in the Preferred Governmental Insurance Trust. This includes the amended Interlocal Agreement Creating the Preferred Governmental Insurance Trust, also provided. This would supersede/amend any prior agreements with the Trust.

Motion made by Commissioner Goldman to approve the IPTM Grant Agreement; seconded by Commissioner Smith.

Motion was called by a roll call vote. Ayes: Smith, Goldman, Dwyer, Livsey, Dobkowski

j. **Administrator: FY 2024 and FY 2025 Utility Bad Debt Write-Off**

Staff recommends writing off $55,228.26 in delinquent utility balances from FY 2024 through September 30, 2025. The City's auditors confirmed that accounts delinquent more than 180 days may be written off. The write-off is an accounting action only and does not forgive the underlying debt; the City will retain account information and may continue collection when legally permissible. The newly strengthened deposit, disconnection, and collection procedures are expected to reduce bad debt in the future.

Commissioner Goldman expressed frustration about the large amounts that are being written off. Administrator Moody discussed the steps that have been taken to reduce the bad debt amounts and catch up on collections.

Commissioner Smith asked whether it would be beneficial to post the names publicly

Motion made by Commissioner Goldman to approve the accounting write-off of qualifying delinquent utility accounts from FY 2024 through September 30, 2025, in the amount of $55,228.26; seconded by Commissioner Smith.

Motion was called by a roll call vote. Ayes: Smith, Goldman, Dwyer, Livsey, Dobkowski

Commissioner Dwyer exited the meeting at 6:51 PM

COMMISSION UPDATES:

Commissioner Dwyer: ---

Commissioner Livsey: N/A

Commissioner Goldman: N/A

Commissioner Smith: N/A

Commissioner Dwyer reentered the meeting at 6:53 PM

Mayor Dobkowski: Yes in God's Back Yard (YIGBY) Concept

Mayor Dobkowski stated that YIGBY is an affordable housing concept that gives faith-based organizations the opportunity to use property they own to help address housing needs. Florida law allows municipalities to approve qualifying affordable housing on property owned by religious institutions, including certain contiguous property, regardless of the underlying zoning, provided the requirements of Section 166.04151(6), Florida Statutes, are met.

The Commission agreed to move forward with the YIGBY Concept in the City.

Adjournment: Meeting adjourned by Mayor Dobkowski at 7:56 PM.

Attest:

____
Lezli Merritt, MPA
City Clerk

CITY OF BELLEVIEW
CITY COMMISSION WORKSHOP
MINUTES

Belleview City Hall	Mayor CHRISTINE K. DOBKOWSKI
Commission Room	Seat 1 MICHAEL J. GOLDMAN
5343 SE Abshier Blvd.	Seat 2 RAY DWYER
Belleview, FL	Seat 3 RONALD T. LIVSEY
August 25, 2026	Seat 4 ROBERT "BO" SMITH
6:00 PM	

ROLL CALL OF COMMISSIONERS: Present: Dwyer, Livsey, Smith, Goldman, Dobkowski

FY 2026-27 BUDGET WORKSHOP PRESENTATION:

Donna Collins of Milestone Professional Services presented the 2026/2027 budget that reviewed the budget summary of the general fund, water/sewer fund, and CRA.

Ms. Collins discussed how the budgeting process has changed to include total fund balance for all funds and estimated cash carryforward amounts to create the applicable reserves needed. A large difference from previous years includes looking at ways to utilize restricted funds before relying on general fund monies. A new fund was established to track and account for infrastructure surtax monies. This will allow for more transparency and clearly show what funds are available.

Further items reviewed:

1. Personnel Service to include 3% cost of living raises, salary study and scheduled pay increases, new positions, and creation of the Building Official role.
2. Capital Items to include vehicles, equipment, restrooms, sidewalks, parking, street improvements, and water and wastewater projects.
3. Reserves for contingencies including reserve for two (2) months of expenditures as well as reserves for hurricanes or other emergencies.

The Commissioners asked about the financial impact the millage increase has. Ms. Collins stated that revenues increase by approximately $125,000 per 0.25 increase. Administrator Moody stated that the impact to the citizens would be approximately $75 per year per increase.

The Commission discussed the potential millage options in relation to the property tax referendum. Comptroller Garri discussed the future shortfall that may occur and that building reserves with the higher millage rate will help. Commissioner Goldman expressed that he does not want to raise taxes and the Commission has done their best to maintain that for many years. Mayor Dobkowski stated she is in favor of the 5.5000 millage rate as it would be the fiscally responsible action to take in light of the referendum and roll back next year if it does not pass.

Commissioners Livsey, Dwyer, and Goldman agreed with the Mayor's comment and a 5.5000 millage rate. Commissioner Smith stated he is in favor of a 5.2500 rate over the 5.5000 rate, but is open to reviewing it.

Mayor Dobkowski requested millage and budgets to be calculated and presented at both the 5.2500 and 5.5000 rates for the budget hearing.

Administrator Moody requested input on the additional positions and salary increases. The additional positions in the General Fund would not be funded or hired until after the results of the tax referendum are available. The Commission directed staff to move forward with adding those items into the budget for review at the budget hearing.

Adjournment: Meeting adjourned by Mayor Dobkowski at 7:23 PM.

Attest:

____

Lezli Merritt, MPA
City Clerk

Presentation: Marion County Parks

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Marion County Parks & Conservation Program Presentation

PRESENTING PARTY:

Jim Couillard, Marion County

ITEM TYPE:

Presentation

BACKGROUND:

On August 18, 2026, the Marion County Board of County Commissioners approved the Parks & Conservation Program Authorization and Implementation Resolution associated with the proposed countywide Parks & Conservation Bond Referendum.

Marion County Parks & Recreation Director Jim Couillard will provide the City Commission with an overview of the proposed program, including potential investments in parks and recreational facilities throughout Marion County and the implementation process if voters approve the referendum.

The presentation will also provide the Commission an opportunity to discuss how municipalities may participate in the program and the process for consideration of future municipal park projects.

RECOMMENDED ACTIONS:

Presentation and discussion only. No formal action is requested

ATTACHMENTS:

Parks and Conservation Bond

Marion County
Board of County Commissioners

McPherson Governmental Campus

601 SE 25th Ave.
Ocala, FL 34471
Phone: 352-438-2300
Fax: 352-438-2324

August 18, 2026

VIA HAND DELIVERY & ELECTRONIC MAIL

Wesley Wilcox, CERA
Supervisor of Elections - Marion County, Florida
981 NE 16th Street
Ocala, Florida 34470
WWilcox@votemarion.gov

Mr. Supervisor:

Please allow this cover letter to serve as the Marion County Board of County Commissioners' official transmittal of the documents associated with the Marion County Parks Bond initiative.

Document 1: Approved Ballot Language which complies with Rule 1S-2.032, F.A.C., in English and Spanish.

Document 2: Approved Marion County Parks Bond Referendum Resolution which serves as both the Authorizing and Implementation Resolution.

The Marion County Board of County Commissioners voted to approve these documents during the regularly scheduled Board of County Commissioners meeting on August 18, 2026.

We appreciate the work your team does for Marion County and our great community.

Respectfully,

Carl Zalak, III
Chairman

Cc: Marion County Board of County Commissioners
Guy Minter – County Attorney
Mounir Bouyounes, P.E. – County Administrator
Angel Roussel, P.E. – Assistant County Administrator
Jim Couillard, PLA, ASLA – Parks & Recreation Director

Marion County Parks Bond Referendum – Ballot Language

August 18, 2026

"MARION COUNTY GENERAL OBLIGATION BOND REFERENDUM FOR PARKS, TRAILS, CLEAN WATER PROTECTION, FARMS AND FORESTS"

To acquire and improve lands and conservation easements for parks, trails, and recreational facilities, preserve and protect natural lands, farms, forests, and quality of drinking water sources, springs, rivers and lakes, shall Marion County issue bonds up to $140 million principal amount, maturing within 20 years of each issuance, bearing interest not exceeding the maximum legal rate, payable from countywide ad valorem taxes not exceeding 0.35 mils, with full public disclosure of all spending?

"REFERÉNDUM SOBRE BONOS DE OBLIGACIÓN GENERAL DEL CONDADO DE MARION PARA PARQUES, SENDEROS, PROTECCIÓN DE AGUAS LIMPIAS, GRANJAS Y BOSQUES"

¿Debería el Condado de Marion emitir bonos por un monto de capital de hasta 140 millones de dólares, con vencimiento dentro de los 20 años posteriores a cada emisión y con intereses que no excedan la tasa legal máxima, pagaderos mediante impuestos ad valorem aplicados en todo el condado que no superen los 0.35 mils, para adquirir y mejorar terrenos y acuerdos de conservación destinados a parques, senderos e instalaciones recreativas, así como para preservar y proteger áreas naturales, granjas, bosques y las fuentes de agua potable, incluidos manantiales, ríos y lagos, garantizando la plena divulgación pública de todos los gastos?

RESOLUTION NO. 26-R-288

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MARION COUNTY, FLORIDA, AUTHORIZING, SUBJECT TO VOTER APPROVAL, THE ISSUANCE OF NOT TO EXCEED $140,000,000 IN AGGREGATE PRINCIPAL AMOUNT OF LIMITED GENERAL OBLIGATION BONDS IN ONE OR MORE TRANCHES AND IMPLEMENTATION OF THE RELATED COUNTYWIDE AD VALOREM TAX LEVY NOT EXCEEDING 0.35 MILL TO FINANCE PARKS, TRAILS, RECREATIONAL FACILITIES, CLEAN WATER PROTECTION, AND LAND CONSERVATION PROJECTS; PROVIDING THAT THE BOARD MAY FINANCE THE PROGRAM THROUGH BONDS, PAY-AS-YOU-GO REVENUES, OR A COMBINATION THEREOF; CALLING A BOND REFERENDUM TO BE HELD ON NOVEMBER 3, 2026; APPROVING THE BALLOT TITLE AND SUMMARY; DIRECTING THE SUPERVISOR OF ELECTIONS; ESTABLISHING PROGRAM IMPLEMENTATION, FUNDING ALLOCATIONS, ACCOUNTABILITY, AND PUBLIC DISCLOSURE REQUIREMENTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Marion County, Florida (the "County"), through its Board of County Commissioners (the "Board"), is authorized to provide parks, trails, recreational facilities, water-resource protection, and land-conservation improvements that serve a public purpose and benefit County residents; and

WHEREAS, the Board finds that acquiring and improving lands and conservation easements for parks, trails, and recreational facilities; preserving and protecting the quality of drinking-water sources, springs, rivers, and lakes; and protecting natural lands, farms, and forests will promote public health, safety, recreation, environmental stewardship, and quality of life; and

WHEREAS, the Board finds it necessary and in the best interests of the County to finance all or a portion of such capital projects through limited general obligation bonds, pay-as-you-go use of Program Millage Revenues, or a combination thereof, so that financing may be matched to project readiness, market conditions, and the interests of County taxpayers; and

WHEREAS, any Bonds issued will mature within twenty (20) years after the issuance of each tranche, bear interest at a rate not exceeding the maximum legal rate, and be payable from countywide ad valorem taxes levied at a rate not exceeding 0.35 mill, as more particularly provided in this Resolution and subsequent bond resolutions; and

WHEREAS, Section 200.181(3), Florida Statutes, authorizes a county to levy voted millage at the maximum rate approved by referendum even when the levy produces revenue in excess of the amount necessary for debt service, permits that surplus revenue to be used for any lawful purpose solely related to the approved capital project, including operations and maintenance, and requires the debt-service portion and surplus portion to be classified and accounted for as provided by law; and

WHEREAS, the Board intends that voter approval will authorize, but will not require, issuance of the Bonds, and that the Board may issue all, a portion, or none of the authorized Bonds and may implement the Program on a pay-as-you-go basis using Program Millage Revenues, subject to the annual budget and millage process and applicable law; and

WHEREAS, Article VII, Section 12 of the Florida Constitution and applicable Florida law require approval by the electors before the County may issue the Bonds described herein; and

WHEREAS, the Board desires to call a countywide bond referendum to be held in conjunction with the General Election on Tuesday, November 3, 2026, and to direct that the ballot title and summary contained in this Resolution be placed before the qualified electors of Marion County; and

WHEREAS, Section 101.161, Florida Statutes, requires the ballot title and ballot summary to be embodied in the enabling resolution and limits the ballot title to fifteen (15) words and the ballot summary to seventy-five (75) words; and

WHEREAS, the Board desires to establish binding program-allocation parameters so that no more than ten percent (10%) of Available Program Funds may be used for program and project management and operations and maintenance directly attributable to the Program, with ordinary recurring operations and maintenance paid only from Surplus Millage Revenues or other legally available non-Bond revenues; not less than ten percent (10%) and not more than twenty percent (20%) may be used for land acquisition and preservation; and the balance will be dedicated to capital improvements, including design, permitting, and construction; and

WHEREAS, the Board further desires to ensure full public disclosure of all spending through separate accounting, regular public reporting, independent audit, and citizen oversight; and

WHEREAS, the Board intends that this Resolution constitute a declaration of official intent for reimbursement of eligible capital expenditures from Bond proceeds to the extent permitted by applicable federal tax law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Marion County, Florida:

1. **Authority and Findings.** This Resolution is adopted pursuant to Article VII, Section 12 of the Florida Constitution; Chapters 100, 101, 125, 130, and 200, Florida Statutes, including Section 200.181(3), Florida Statutes; and other applicable provisions of law. The recitals stated above are true and correct and are incorporated into this Resolution as the findings of the Board.

2. **Definitions.** For purposes of this Resolution, the following terms have the meanings stated below.

   (a) **Available Program Funds.** The net proceeds of the Bonds and earnings on those proceeds that are available to pay Program costs after payment or provision for costs of issuance, capitalized interest, debt-service reserves, and other financing costs authorized by law and approved by bond counsel, together with Surplus Millage Revenues and any other Program Millage Revenues lawfully available for pay-as-you-go Program expenditures after payment or provision for debt service. Allocation percentages in Section 9 shall be measured cumulatively over the life of the Program and across Bond-financed and pay-as-you-go expenditures, and are not required to be met within each individual project, fiscal year, or Bond tranche.

   (b) **Bonds.** The Marion County limited general obligation bonds authorized by this Resolution, in an aggregate principal amount not exceeding $140,000,000, issued in one or more tranches after voter approval.

   (c) **Construction Improvements.** Capital improvements and directly related professional services for parks, trails, recreational facilities, water-quality protection, and land-conservation purposes, including planning, programming, surveying, environmental review, architecture, engineering, design, permitting, bidding, construction, reconstruction, renovation, rehabilitation, expansion, site work, utilities, accessibility, safety, resiliency, commissioning, and equipment or furnishings integral to a capital facility.

   (d) **Land Acquisition and Preservation.** Acquisition of fee-simple or lesser interests in real property, including conservation easements, development rights, and other interests that protect parks, trails, drinking-water sources, springs, rivers, lakes, natural lands, farms, or forests, together with appraisals, surveys, title work, environmental due diligence, closing costs, land-management planning, and initial restoration or stabilization directly related to the acquired interest.

   (e) **Program.** The countywide parks, trails, clean water protection, farms, forests, and land-conservation capital program financed in whole or in part with Available Program Funds.

   (f) **Program Millage Revenues.** The proceeds of the countywide ad valorem tax levy approved by the electors and imposed annually by the Board at a rate not exceeding 0.35 mill, including the portion required for debt service on the Bonds and the portion lawfully available for pay-as-you-go Program costs.

   (g) **Surplus Millage Revenues.** The portion of Program Millage Revenues in any fiscal year that exceeds the amount necessary to pay or provide for principal, interest, reserves, and other debt-service requirements on outstanding Bonds. Pursuant to Section 200.181(3), Florida Statutes, Surplus Millage Revenues shall be treated as general millage, included within the County's 10-mill limitation, and used only for lawful purposes solely related to the Program. If no Bonds are outstanding, Program Millage Revenues levied for pay-as-you-go implementation shall be classified and accounted for in the manner required by Section 200.181(3), Florida Statutes, and other applicable law.

3. **Authorization of Bonds, Millage, and Financing Methods Subject to Voter Approval.** Subject to approval of the referendum called by this Resolution, the County is authorized to issue the Bonds and to implement the related Program Millage Revenue levy. Voter approval authorizes, but does not require, issuance of any Bonds. The Board retains the discretion to select the financing method or combination of financing methods that best serves the Program and the public interest, subject to this Resolution and applicable law.

   (a) **Bond Financing.** The Board may issue all or any portion of the Bonds in one or more tranches. The Bonds shall be limited general obligations of the County, payable from countywide ad valorem taxes levied at a rate not exceeding 0.35 mill in any fiscal year, and shall otherwise be structured in accordance with the Florida Constitution and applicable law. Each tranche shall mature within twenty (20) years after issuance and shall bear interest at a rate not exceeding the maximum rate permitted by law at the time of sale. The final terms, sale method, redemption provisions, security, and other details of each tranche shall be approved by one or more subsequent bond resolutions adopted by the Board.

   (b) **Annual Levy and Debt-Service Priority.** Through the annual budget and millage process, the Board may levy the rate it determines appropriate for the Program, not exceeding 0.35 mill. Nothing in this Resolution requires the Board to levy the full 0.35 mill in any fiscal year. In each fiscal year in which Bonds are outstanding, the amount necessary to pay or provide for debt service and other Bond requirements shall have first priority and shall be treated as debt-service millage. Any portion of the levy above the amount necessary for debt service shall constitute Surplus Millage Revenues, shall be treated as general millage within the County's 10-mill limitation, and may be used only for lawful Program purposes, including pay-as-you-go capital costs and the project management, operations, and maintenance category established in Section 9(a).

   (c) **Pay-As-You-Go Financing and No-Bond Option.** After voter approval, the Board may defer Bond issuance or elect not to issue any Bonds and may finance all or a portion of the Program on a pay-as-you-go basis using Program Millage Revenues and other legally available revenues. When no Bonds are outstanding, the amount levied may be appropriated for pay-as-you-go Program costs, subject to Section 9, the County's annual budget and millage process, the statutory classification and 10-mill limitation applicable to such revenues, and other applicable law. Approval of the referendum does not, by itself, obligate the County to incur debt.

4. **Referendum Called.** A countywide bond referendum is hereby called and shall be held in conjunction with the General Election on Tuesday, November 3, 2026, for the purpose of submitting the issuance of the Bonds and the related maximum countywide ad valorem tax rate described in the ballot measure to the qualified electors of Marion County. All qualified electors residing in Marion County shall be entitled to vote in the referendum.

5. **Election Administration.** The Marion County Supervisor of Elections is hereby requested and directed, as provided by law, to place the ballot measure stated in Section 7 on the November 3, 2026 General Election ballot and to take all actions necessary to conduct the referendum. The County Administrator, Clerk of Court and Comptroller, County Attorney, and their designees are authorized to coordinate with the Supervisor of Elections, execute routine election documents and agreements, pay the County's lawful share of election costs, arrange any translation required by law, and take other ministerial actions necessary to implement this Resolution.

6. **Notice of Bond Referendum.** Notice of the referendum shall be published as required by Section 100.342, Florida Statutes, substantially in the form attached as Exhibit A. The notice shall be published at least twice, once in the fifth week and once in the third week before the week of the referendum, with at least thirty (30) days' notice, by a method authorized by law.

7. **Official Ballot.** The ballot title and ballot summary for the referendum shall be presented substantially in the following form, subject only to non-substantive formatting, voting-system, and legally required translation changes that do not alter the chief purpose or legal effect of the measure:

OFFICIAL BALLOT

MARION COUNTY GENERAL OBLIGATION BOND REFERENDUM FOR PARKS, TRAILS, CLEAN WATER PROTECTION, FARMS AND FORESTS

To acquire and improve lands and conservation easements for parks, trails, and recreational facilities, preserve and protect natural lands, farms, forests, and quality of drinking water sources, springs, rivers and lakes, shall Marion County issue bonds up to $140 million principal amount, maturing within 20 years of each issuance, bearing interest not exceeding the maximum legal rate, payable from countywide ad valorem taxes not exceeding 0.35 mils, with full public disclosure of all spending?

YES - FOR BONDS
NO - AGAINST BONDS

The ballot title contains fifteen (15) words, and the ballot summary contains seventy-five (75) words. A vote of "YES - FOR BONDS" shall constitute approval of the issuance of the Bonds and the related countywide ad valorem tax pledge described on the ballot. Following approval, the Board may exercise the financing discretion provided in Section 3, subject to applicable law. A vote of "NO - AGAINST BONDS" shall constitute rejection.

8. **Referendum Results.** The officials responsible for canvassing the General Election shall canvass and certify the referendum results as required by law. If a majority of votes cast are "YES - FOR BONDS," the Bonds and the related countywide ad valorem tax pledge are approved, and the Board may implement the Program using Bonds, pay-as-you-go

Program Millage Revenues, or a combination thereof, subject to this Resolution and applicable law. If a majority is not obtained, no Bonds shall be issued and no Program Millage Revenue levy shall be imposed pursuant to this Resolution.

9. **Program Funding Allocations.** Subject to legal eligibility, federal tax requirements applicable to Bond proceeds, and the Bond documents, Available Program Funds, whether derived from Bond proceeds or pay-as-you-go Program Millage Revenues, shall be allocated and tracked cumulatively over the life of the Program as follows:

   (a) **Program Management, Operations and Maintenance - Up to 10%.** Up to ten percent (10%) of Available Program Funds may be used for program and project management and for operations and maintenance directly attributable to the Program. Eligible costs may include owner representation, project controls, scheduling, cost estimating, procurement, contract administration, public engagement, financial management, audit, reporting, directly attributable County staff or consultant services, commissioning, startup, warranty-period services, capital maintenance, major repair, and ordinary recurring operations and maintenance of Program facilities. Bond proceeds may be used only for costs that bond counsel determines in writing are legally payable from Bond proceeds and consistent with federal tax requirements and the expected useful life of the Bonds. Ordinary recurring operations and maintenance shall be paid only from Surplus Millage Revenues or other legally available non-Bond revenues. Any portion of this category not used shall be added to Construction Improvements.

   (b) **Land Acquisition and Preservation - 10% Minimum; 20% Maximum.** Not less than ten percent (10%) and not more than twenty percent (20%) shall be used for Land Acquisition and Preservation. Real-property interests may be acquired for parks, trails, public access, water-resource protection, natural-land conservation, or preservation of farms and forests. Each acquisition remains subject to separate Board approval and all appraisal, due-diligence, title, environmental, and closing requirements imposed by law or County policy.

   (c) **Construction Improvements - Balance of Funds; 70% Minimum.** The balance of Available Program Funds, and in no event less than seventy percent (70%), shall be dedicated to Construction Improvements. This category expressly includes design, engineering, permitting, and construction, as well as the other directly related capital costs included in the definition of Construction Improvements.

   (d) **Allocation Compliance.** Projects containing costs in more than one category shall separately identify and account for each category. The County shall monitor both commitments and actual expenditures, and final Program closeout shall comply with the percentage ranges in this Section. The Board shall not amend this Section to authorize a use outside these ranges without approval of the electors at a subsequent referendum, except as required by a final court order or a mandatory change in law.

10. **Program Plan and Project Selection.** Within one hundred eighty (180) days after certification of a favorable referendum result, the Board shall adopt, at a public meeting, an initial Parks and Conservation Program Plan. The Program Plan shall identify each

proposed project or project category, location, purpose, estimated budget, funding-allocation category, anticipated financing method, anticipated schedule, and expected recurring operating and maintenance impact. The Plan shall also identify the projected use of Bond proceeds, Program Millage Revenues, and other legally available non-Bond revenues to acquire, design, construct, operate, and maintain Program lands and facilities.

(a) **Prioritization.** Projects shall be prioritized using transparent criteria that may include public health and safety; community need; reasonable geographic access and countywide benefit; project readiness; condition of existing assets; accessibility; water-quality or conservation benefit; lifecycle cost; resilience; partnership or grant leverage; and consistency with adopted County plans.

(b) **Amendments and Substitutions.** The Board may amend the Program Plan or substitute eligible projects at a public meeting when a project becomes infeasible, materially changes in cost or scope, or is superseded by a higher-priority need, provided that every substitute remains within the purposes approved by the electors and the allocation requirements of Section 9.

(c) **Public Ownership or Control.** Program-financed improvements shall be located on property owned or controlled by the County or another public entity under an agreement that protects the public investment, provides appropriate public access, and extends for at least the useful life of the financed improvement, unless the County Attorney and, when Bonds are involved, bond counsel approve another legally permissible structure.

11. **Land Protection Requirements.** No specific property is approved for acquisition by this Resolution. Before approving an acquisition, the Board shall receive the due-diligence materials required by law and County policy and shall make a finding that the acquisition advances an approved Program purpose. Conservation easements and preservation interests should be structured for long-term or perpetual protection when appropriate. Property acquired primarily for preservation shall not be sold, transferred, or converted to an inconsistent use unless the Board, after a noticed public hearing, finds that the action is legally permissible, necessary, and accompanied by replacement protection of reasonably equivalent value and public benefit.

12. **Program Financing, Bond Issuance, Millage Administration, and Fiscal Controls.** The Board shall determine, based on project readiness, cash-flow needs, interest rates, debt capacity, and taxpayer impact, whether to use Bond financing, pay-as-you-go financing, or a combination thereof. Bonds, if issued, shall be sized and timed to minimize interest expense, carrying costs, and unnecessary tax levies. Pay-as-you-go financing may be used to reduce or avoid borrowing costs and align expenditures with project readiness. Bond proceeds and investment earnings and Program Millage Revenues shall be deposited in one or more separate funds or accounts, separately tracked by source and statutory classification, and used only for authorized Program and financing costs. The County shall comply with all arbitrage, rebate, private-use, continuing-disclosure, budget, millage, and other requirements applicable to the selected financing method.

(a) **Annual Millage Adoption and Classification.** Each annual budget and millage resolution implementing the referendum shall identify the Program millage rate, not exceeding 0.35 mill; the portion necessary to pay or provide for debt service on outstanding Bonds; and the portion, if any, classified as general millage and available for Program expenditures under Section 200.181(3), Florida Statutes. Surplus Millage Revenues shall remain restricted to the Program and shall not be transferred to unrelated County purposes.

(b) **Pay-As-You-Go Appropriations.** Before expenditure of pay-as-you-go Program Millage Revenues, the Board shall approve the applicable annual and project appropriations. The Program may proceed without issuance of Bonds. Unspent pay-as-you-go revenues shall be carried forward in a restricted Program fund or account and shall remain subject to the allocation requirements of Section 9.

(c) **Reimbursement Intent.** The Board declares its official intent under Treasury Regulation Section 1.150-2 to reimburse the County from Bond proceeds for eligible capital expenditures related to the Program paid before issuance from the County's General Fund, subject to the timing, documentation, and other requirements of federal tax law.

(d) **No Premature Commitment.** Except for lawful preliminary and reimbursable expenditures, this Resolution does not award a contract, approve a specific acquisition, or authorize expenditure of Bond proceeds or Program Millage Revenues before voter approval and completion of all required procurement, budget, and Board actions.

13. **Full Public Disclosure and Accounting.** To implement the ballot commitment of full public disclosure of all spending, the County shall maintain separate, auditable accounting for the Program by financing source, statutory millage classification, tranche, project, and allocation category. At least quarterly, the County shall publish an online report or dashboard showing the annual Program millage rate; Program Millage Revenues collected; the amounts classified as debt-service millage and general millage; Bond proceeds and investment earnings; debt issued, outstanding, and remaining authorization; pay-as-you-go revenues and expenditures; project budgets, encumbrances, expenditures, payees, and purposes; contracts and change orders; project status and anticipated completion; allocation percentages; and other information reasonably necessary for the public to follow the receipt and use of Program funds. Disclosure remains subject to exemptions required by law.

(a) **Annual Report and Audit.** The County shall prepare an annual Program report and obtain an annual independent financial and compliance audit or agreed-upon-procedures review addressing the use of Bond proceeds and Program Millage Revenues, the classification of the annual levy under Section 200.181(3), Florida Statutes, compliance with Section 9, and the accuracy of public reporting. The report and audit shall be presented to the Board at a public meeting and posted online.

(b) **Records.** Program records shall be retained and made available in accordance with Chapter 119, Florida Statutes, and the County's records-retention requirements.

14. **Parks and Recreation Advisory Council.** Within one hundred twenty (120) days after certification of a favorable referendum result, the Board shall establish by revision of Marion County Resolution 03-R-180 (Establishing the Parks and Recreation Advisory Council), guidelines for the Parks and Recreation Advisory County (PRAC) to include Program accountability. The PRAC currently consists of five (5) Marion County residents and through revision shall provide for the addition of two (2) additional members to serve as Members at Large. The membership shall collectively provide experience in public finance or audit; engineering, construction, or project management; parks or recreation; water resources, conservation, agriculture, or forestry; and community representation. The Committee shall review the Program Plan, financing methods, millage classifications, quarterly reports, annual audit, and compliance with Section 9 and shall report its findings to the Board at least annually. The Committee is advisory only and has no authority to bind the County, award contracts, direct employees, or manage projects. Its meetings and records shall comply with applicable open-government laws.

15. **Use Limited to Voter-Approved Purposes.** Available Program Funds, including Surplus Millage Revenues, shall not be used for purposes unrelated to the ballot measure or for routine County expenses that are not directly attributable to the Program. Surplus Millage Revenues and pay-as-you-go revenues shall remain restricted to lawful purposes solely related to the Program and shall not be transferred to unrelated general County purposes. The Board may allocate funds among eligible projects and may use grants, partnerships, impact fees, donations, or other legally available revenues to supplement the Program, but such supplemental revenues shall not reduce the percentage commitments imposed on Available Program Funds by Section 9.

16. **Severability.** If any section, subsection, sentence, clause, phrase, or provision of this Resolution is held invalid or unconstitutional by a court of competent jurisdiction, the remainder shall not be affected and shall remain in full force to the greatest extent permitted by law.

17. **Effective Date.** This Resolution shall take effect immediately upon adoption.

DULY ADOPTED in regular session this 18 day of August, 2026.

MARION COUNTY, FLORIDA, a political subdivision of the State of Florida, by its Board of County Commissioners

By: ______________________
Carl Zalak, III, Chairman

ATTEST:

____
Gregory C. Harrell, Clerk of Court
and Comptroller

For use and reliance of Marion County only,
approved as to form and legal sufficiency:

____
Matthew G. Minter, County Attorney

EXHIBIT A

NOTICE OF MARION COUNTY GENERAL OBLIGATION BOND REFERENDUM FOR PARKS, TRAILS, CLEAN WATER PROTECTION, FARMS AND FORESTS TO BE HELD ON NOVEMBER 3, 2026

NOTICE IS HEREBY GIVEN that a countywide bond referendum will be held in Marion County, Florida, on Tuesday, November 3, 2026, in conjunction with the General Election, pursuant to Resolution No. 26-R-288 adopted by the Board of County Commissioners of Marion County, Florida, on August 18, 2026.

The referendum will determine whether Marion County may issue limited general obligation bonds in one or more tranches in an aggregate principal amount not exceeding $140,000,000 to acquire and improve lands and conservation easements for parks, trails, and recreational facilities; preserve and protect the quality of drinking-water sources, springs, rivers, and lakes; and protect natural lands, farms, and forests. Each tranche will mature within twenty (20) years after issuance, bear interest at a rate not exceeding the maximum legal rate, and be payable from countywide ad valorem taxes levied at a rate not exceeding 0.35 mill.

After voter approval, the Board may issue all, some, or none of the Bonds and may use the levy for pay-as-you-go Program costs, subject to law. Debt service has first priority. Excess or no-bond levy revenue shall be treated as general millage within the County's 10-mill limitation and used only for the Program, including authorized project management, operations, and maintenance.

The official ballot for the referendum will be substantially as follows:

OFFICIAL BALLOT

MARION COUNTY GENERAL OBLIGATION BOND REFERENDUM FOR PARKS, TRAILS, CLEAN WATER PROTECTION, FARMS AND FORESTS

To acquire and improve lands and conservation easements for parks, trails, and recreational facilities, preserve and protect natural lands, farms, forests, and quality of drinking water sources, springs, rivers and lakes, shall Marion County issue bonds up to $140 million principal amount, maturing within 20 years of each issuance, bearing interest not exceeding the maximum legal rate, payable from countywide ad valorem taxes not exceeding 0.35 mils, with full public disclosure of all spending?

YES - FOR BONDS
NO - AGAINST BONDS

The referendum shall be conducted by the Marion County Supervisor of Elections in accordance with Florida law. All qualified electors residing in Marion County may vote. Polling places, voting hours, vote-by-mail procedures, early-voting information, and other election details shall be those established and published by the Supervisor of Elections for the November 3, 2026 General Election.

By order of the Board of County Commissioners of Marion County, Florida.

____

Gregory C. Harrell, Clerk of Court
and Comptroller

Proclamation: HR Professionals Day

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Proclamation: HR Professionals Day

PRESENTING PARTY:

Mayor Dobkowski

ITEM TYPE:

Proclamation

BACKGROUND:

Accepting the Proclamation is Dawn Bowne, HR/Risk Management Manager.

RECOMMENDED ACTIONS:

ATTACHMENTS:

HR Professionals Day Proclamation

Proclamation

CITY COMMISSION
OF THE CITY OF BELLEVIEW, FLORIDA

WHEREAS, the Human Resources (HR) Professionals shall be recognized for the important work that they do to support all City employees; and

WHEREAS, HR professionals help employees adapt to an ever changing and competitive environment while responding to workplace needs and economic challenges; and

WHEREAS, these professionals enable positive organizational development and serve as strategic partners to meet public service goals by recruiting and retaining qualified diverse candidates for employment, recognizing our standing employee achievements; projecting trends in the market and providing workforce planning; developing equitable compensation and benefits structures; facilitating change management; and preserving the integrity of the organization by ensuring compliance with state and federal laws; and

WHEREAS, HR professionals serve as leaders, business strategists, problem-solvers, talent developers, culture curators, advocates, while displaying integrity and dedication; and

WHEREAS, HR professionals live their mission daily by enhancing organizational decisions that depend on and impact people by Listening, Engaging, Attracting, Developing, and Supporting one public servant at a time; and

WHEREAS, HR Professional Day is an opportunity to show appreciation for human resource professionals and the valuable work they do every day.

NOW, THEREFORE, I, CHRISTINE K. DOBKOWSKI, Mayor/Commissioner do hereby proclaim September 26, 2025, as

HUMAN RESOURCES PROFESSIONALS DAY

In the City of Belleview and further extend appreciation to our HR Professionals in the City of Belleview for the vital services they perform, their dedication, and their relentless contributions to the City of Belleview

PROCLAIMED this 16th Day of September, 2025.

____
CHRISTINE K. DOBKOWSKI
Mayor/Commissioner

ATTEST:

____
LEZLI MERRITT
City Clerk

Proclamation: IT Professionals Day

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Proclamation: IT Professionals Day

PRESENTING PARTY:

Mayor Dobkowski

ITEM TYPE:

Proclamation

BACKGROUND:

Accepting the Proclamation is IT Director Kevin Towne

RECOMMENDED ACTIONS:

ATTACHMENTS:

IT Professionals Day Proclamation

Proclamation

CITY COMMISSION
OF THE CITY OF BELLEVIEW, FLORIDA

WHEREAS, National IT Professionals Day was created in 2015, and is celebrated the third Tuesday of September each year; and

WHEREAS, it is with acknowledgment and appreciation of the technical experts; network engineers, system administrators, database administrators, business systems analysts, GIS analysts and service desk technicians who ensure our networks, applications, tools, technology, and information are kept secure; ensuring technical processes, systems, and devices operate smoothly; and

WHEREAS, the City of Belleview supports the skilled work of IT professionals to strengthen community communication and resiliency, connect people with technology and each other; and

WHEREAS, National IT Professionals Day recognizes the importance and benefits of IT professionals as an integral role; enriching the lives of our community members, securing a desirable place to live, work, and visit; and

WHEREAS, the most important part of this day is taking the time to thank the IT professionals who make modern life easier for all of us; and

NOW, THEREFORE, I, CHRISTINE K. DOBKOWSKI, Mayor/Commissioner do hereby proclaim September 15, 2026, as

NATIONAL IT PROFESSIONALS DAY

In the City of Belleview and encourage all residents and employees to recognize the work IT professionals who do the critical but often unseen work to keep our networks and applications running.

PROCLAIMED this 15th Day of September, 2026.

____
CHRISTINE K. DOBKOWSKI
Mayor/Commissioner

ATTEST:

____
LEZLI MERRITT
City Clerk

Proclamation: Florida Redevelopment Week

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Proclamation: Florida Redevelopment Week

PRESENTING PARTY:

Mayor Dobkowski

ITEM TYPE:

Proclamation

BACKGROUND:

Accepting the Proclamation is Development Services Director Shawna Chancey

RECOMMENDED ACTIONS:

ATTACHMENTS:

Florida Redevelopment Week Proclamation

Proclamation

CITY COMMISSION
OF THE CITY OF BELLEVIEW, FLORIDA

WHEREAS, Community Redevelopment Agencies (CRAs) and redevelopment programs play a vital role play a vital role in revitalizing neighborhoods, addressing areas of slum and blight, strengthening local economies, revitalizing downtowns, and improving the quality of life for residents and businesses throughout the State of Florida; and

WHEREAS, redevelopment initiatives encourage private investment, support small businesses, improve infrastructure, enhance public spaces, and expand housing opportunities, thereby fostering vibrant, resilient, and equitable communities; and

WHEREAS, the Florida Redevelopment Association (FRA), in partnership with municipalities, counties, and community stakeholders, promotes best practices, professional education, and collaboration to advance community redevelopment efforts throughout Florida; and

WHEREAS, Florida Redevelopment Week serves as an opportunity to recognize redevelopment achievements, highlight transformational projects, engage residents and stakeholders, and celebrate the economic, social, and cultural benefits of community revitalization; and

WHEREAS, the observance of Florida Redevelopment Week will raise awareness of the importance of community redevelopment and inspire continued public and private investment in Florida's neighborhoods, downtowns and commercial corridors; in Florida's neighborhoods, downtowns, and commercial corridors;

NOW, THEREFORE, I, CHRISTINE K. DOBKOWSKI, Mayor/Commissioner do hereby proclaim September 14-18, 2026, as

FLORIDA REDEVELOPMENT WEEK

In the City of Belleview and encourage all residents, businesses, community organizations, and public officials to recognize and celebrate the contributions of community redevelopment programs and to participate in activities highlighting the importance of revitalization efforts across our communities.

PROCLAIMED this 15th Day of September, 2026.

____
CHRISTINE K. DOBKOWSKI
Mayor/Commissioner

ATTEST:

____
LEZLI MERRITT
City Clerk

Public Hearing: First Reading Ordinance 2026-19

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Ordinance 2026-19 Abandoned and Vacant Real and Personal Property

PRESENTING PARTY:

Shawna Chancey, Development Services Director

ITEM TYPE:

Public Hearing: First Reading

BACKGROUND:

Ordinance 2026-07 was adopted on final reading at the April 7th Commission meeting. Finance staff subsequently identified an error in Section 2.269, which incorrectly granted authority to the clerk or designee for the collection, allocation, and expenditures of said revenue. Ordinance 2026-19 corrects this language to vest that authority in the City Administrator or designee. In addition, the prior ordinance referred to a vacant and abandoned building fund that shall be administered in a separate line item. Ordinance 2026-19 replaces that phrase with the vacant and abandoned building account.

RECOMMENDED ACTIONS:

Motion to Approve, Approve as Amended, or Not Approve Ordinance 2026-19 Abandoned and Vacant Real and Personal Property, on First Reading, Title Only.

ATTACHMENTS:

Ordinance 2026-19 Abandoned Real and Personal Property
Business Impact Estimate - Abandoned Property

ORDINANCE 2026-19

AN ORDINANCE AMENDING ARTICLE VI, CHAPTER 2 OF THE CITY CODE PROVIDING FOR MAINTAINING ABANDONED BUILDINGS IN THE CITY; PROVIDING FOR MAINTAINING AND ENFORCING AN ACCURATE REGISTRATION RECORD OF ALL ABANDONED AND VACANT BUILDINGS IN THE CITY; PROVIDING FOR A STATEMENT OF PURPOSE AND INTENT; PROVIDING FOR DEFINITIONS; DECLARING ABANDONED BUILDINGS A PUBLIC NUISANCE; PROVIDING FOR APPLICABILITY; PROVIDING FOR PENALTIES; PROVIDING FOR REGISTRATION OF ABANDONED PROPERTY; PROVIDING FOR A REGISTRATION FEE; PROVIDING FOR MAINTENANCE REQUIREMENTS; PROVIDING FOR STRUCTURAL AND BUILDING STANDARDS; PROVIDING FOR SECURITY REQUIREMENTS; PROVIDING FOR IMMUNITY OF ENFORCEMENT OFFICER; PROVIDING FOR AUTHORITY OF DEVELOPMENT SERVICES DIRECTOR; PROVIDING FOR INQUIRY, INSPECTION AND NOTICE ENFORCEMENT OFFICER; PROVIDING FOR VACANT AND ABANDONED BUILDINGS FUND AND EXPENDITURES; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 2, Article VI of the City Code provides regulations and requirements for abandoned and vacant buildings; and

WHEREAS, the City Commission finds that abandoned and vacant buildings contribute to blight in both residential neighborhoods and non-residential areas, discourage economic development and retard appreciation of property values, endanger public health and safety, attract criminal activity, and create fire hazards; and

WHEREAS, the City Commission finds that it is the responsibility of property owners to prevent buildings from becoming a burden to the neighborhood and community and a threat to the public health, safety, and welfare; and

WHEREAS, the City Commission finds that abandoned and vacant buildings contribute to crime and result in increased expenditures for police, fire, and code compliance inspections and calls; and

WHEREAS, the City Commission finds that to protect the public welfare, the City should establish a process to address abandoned real property located within the City; and

WHEREAS, the City Commission finds that regulation of abandoned residential and commercial property is necessary to protect residential neighborhoods from becoming blighted through the lack of adequate maintenance and security of abandoned properties; and

WHEREAS, the City Commission finds that to protect the public health, safety, and welfare, it is necessary to amend Chapter 2, Article VI of the City Code as provided hereinafter.

NOW THEREFORE, BE IT ORDAINED by the City Commission of the City of Belleview, Florida, that Article VI of Chapter 2 regarding Abandoned and Vacant Real and Personal Property of the City Code is amended and shall read as follows:

"Chapter 2 – Administration

ARTICLE VI. ABANDONDED AND VACANT REAL AND PERSONAL PROPERTY

Sec. 2-255. Purpose and intent.

It is the purpose and intent of the City to establish a process to address abandoned real property located within the City. The City recognizes that abandoned and vacant buildings contribute to blight in both residential neighborhoods and non-residential areas, discourage economic development and retard appreciation of property values, endanger public health and safety, attract criminal activity, and create fire hazards, and further that it is the responsibility of property owners to prevent buildings from becoming a burden to the neighborhood and community and a threat to the public health, safety, and welfare.

The City finds that abandoned and vacant buildings result in increased expenditures for police, fire, and code services inspections and calls. Therefore, it is the City's further intent to specifically establish abandoned residential and commercial property regulations as a mechanism to protect residential neighborhoods from becoming blighted through the lack of adequate maintenance and security of abandoned properties. It is the City's further intent to protect the public health, safety, and welfare by maintaining and enforcing an accurate registration record of all abandoned and vacant buildings.

Sec. 2-256. Definitions.

For purposes of this article, certain phrases and words are defined below. Words or phrases not defined in this article but defined in applicable state law or the Code shall be given that meaning. All other words or phrase shall be given their common ordinary meaning. The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Abandoned real property means any property that is vacant and is under a current notice of default and/or notice of mortgagee's sale by the lender or a pending tax assessors lien sale and/or properties that have been the subject of a foreclosure sale where the title was retained by the beneficiary of a mortgage involved in the foreclosure and any properties transferred under a deed in lieu of foreclosure or sale, or a vacant building that is open or unsecured so that unauthorized admittance may be gained.

Accessible property means a property that is accessible through a compromised, incomplete, damaged, or breached gate, fence, wall, or other barrier.

Accessible structure means a structure or building that is unsecured, breached, or otherwise open to access, in such a way as to allow access to the interior space by unauthorized persons.

Chronic vacancy or *chronically vacant* means a vacant building that continues to remain vacant for six months after initial notification by the City to the owner.

City Code means the City of Belleview Code of Ordinance, as amended from time to time.

Enforcement officer or *Code Compliance Officer* means any designated employee or agent of the City whose duty it is to enforce codes and ordinances enacted by the City Commission including, but not limited to, code inspectors, law enforcement officers, animal control officers, fire safety inspectors, the chief of police or the chief's designee, or any other person so duly designated by resolution of the City Commission.

Evidence of vacancy means any condition that, on its own, or combined with other conditions present, would lead a reasonable person to believe that the property is vacant. Such conditions may include, but are not limited to, overgrown and/or dead vegetation, accumulation of abandoned real property, as defined herein, statements by neighbors, passers-by, delivery agents, or government agents, among other evidence that the property is vacant.

Foreclosure means the process by which a property, placed as security for a real estate loan, is sold at public sale to satisfy the debt if the borrower defaults.

Private property means all lands and improvements other than public lands and improvements.

Property management company means a local property manager, real estate company, property maintenance company, or similar entity responsible for the maintenance of the abandoned real property.

Public property means canals, all waterways, lands, and improvements owned by a governmental body or any governmental agency, including but not limited to easements and rights-of-way.

Rehabilitation means taking corrective action to meet the minimum standards set forth in this section and comply with the codes and ordinances of the City, together with all other applicable controlling laws (as that term is used in its broadest sense).

Residential building means any improved real property or portion thereof, situated in the City, designed or permitted to be used for dwelling purposes, and shall include the buildings and structures located on such improved real property.

Unsecured means access to the building may be obtained through open, unlocked, broken, or missing doors or windows of such building.

Vacant means any building intended for residential or commercial use which is not currently occupied or in use wherein no person or persons actually, currently conduct a lawful business or lawfully reside or live in any part of the building as the legal or equitable owners(s) or tenant-occupants(s) or tenant(s) on a permanent, non-transient basis or that is unoccupied for more than 60 days.

Sec. 2-257. Applicability.

This chapter shall be considered cumulative and not superseding or subject to any other law or provision for the same, but shall rather be an additional remedy available to the City above and beyond any other state, county, and/or local provisions for the same.

Sec. 2-258. Abandoned buildings declared a nuisance.

Any real property in violation of this section shall constitute a public nuisance.

Sec. 2-259. Penalties.

(a) Any person who shall violate the provisions of this chapter shall, upon conviction, be punished as provided in section 1-14 of the Code of Ordinances, as applicable.

(b) Failure to comply with the requirements of this Article VI by a mortgagee and/or property owner of record may also be a violation of the City Code for which a Code Enforcement Officer issues a citation or notice of violation and/or a notice of hearing on such violation, which violations are subject to the provisions and penalties provided in Section 2 -240 of the City Code.

Sec. 2-260. Registration of abandoned real property.

(a) Any owner who has abandoned or intends to abandon real property; such owner shall immediately register with the City. Vacant, abandoned, or neglected properties, regardless of notice of default or foreclosure, so long as the property meets the definition of an abandoned real property, vacant, neglected, chronic vacancy, or chronically vacant property, are subject to annual registration. Funds derived from said fee shall be used to offset the City's cost of inspections and potential mitigation.

(b) Any mortgagee who holds a mortgage on real property located within the City shall perform an inspection of the property that is the security for the mortgage, upon default by the mortgagor, prior to the issuance of a notice of default. If the property is found to be vacant or shows evidence of vacancy, it shall be deemed abandoned, and the mortgagee shall, within ten days of the inspection, register the property with the director of development services, or designee, on forms provided by the City. A registration is required for each vacant property.

1. If the property is occupied but remains in default, it shall be inspected by the mortgagee or his designee monthly until: (1) the mortgagor or other party remedies the default; or (2) it is found to be vacant or shows evidence of vacancy at which time it is deemed abandoned, and the mortgagee shall, within ten days of that inspection, register the property with the director of development services, or his or her designee, on forms provided by the City.

2. Registration pursuant to this section shall contain the name of the mortgagee, the direct mailing address of the mortgagee, a direct contact name and telephone number of the mortgagee, facsimile number, and e-mail address, and, in the case of a corporation or out-of-area mortgagee, the local property management company responsible for the security and maintenance of the property. An annual registration fee shall be due upon filing the required registration form.

3. The annual registration fees are as follows:

   Residential:

   $150.00 registration (not pro-rated; renewal is due every 12 months on the original registration date)

   Commercial:

   - $250.00 buildings that have been vacant for not more than two (2) years

After two years, if a vacant commercial property is not actively on the market for sale the following renewal fees will apply:

- $500.00 buildings that have been vacant for three (3) years
- $1000.00 buildings that have been vacant for four (4) years
- $2000.00 buildings that have been vacant for five (5) years
- $4000.00 buildings that have been vacant for six or more (6+) years

4. The registration fees set forth herein-above are not prorated.
5. Renewal fees shall be due 12 months after the initial registration and thereafter twelve months after the prior year's registration.

(c) Properties subject to this section shall remain under the annual registration requirement, security, and maintenance standards of this section as long as they remain vacant.

(d) Any person or corporation that has registered a property under this section must report any change of information contained in the registration within ten days of the change.

Sec. 2-261. Maintenance requirements.

Every owner of real property shall maintain the property in accordance with the requirements and provisions of this section and all other applicable requirements of the City Code.

(a) Properties subject to this article shall be kept free of weeds, overgrown brush, dead vegetation, trash, junk, debris, building materials, any accumulation of newspapers, circulars, flyers, notices, except those required by federal, state, or local law, discarded personal items included, but not limited to, furniture, clothing, large and small appliances, printed material or any other items that give the appearance that the property is abandoned.

(b) Properties subject to this article shall be maintained free of graffiti or similar markings.

(c) Properties subject to this article shall be appropriately maintained. Such maintenance shall include, but not be limited to, watering and/or irrigation, cutting, and mowing, removal of all trimmings and debris, repair of broken windows, doors, roofs, fences/walls, or any other visible damage to the structure or accessory structures.

(d) Pools and spas shall be maintained so the water remains free and clear of pollutants and debris. Pools and spas shall comply with the enclosure requirements of the City Code and Florida Building Code, as amended from time to time.

(e) Failure of the mortgagee and/or property owner of record to properly maintain the property may result in a violation of the City Code and issuance of a citation or notice of violation/notice of hearing by a City's Code Enforcement Officer. Pursuant to a finding and determination by the City's Code Compliance Magistrate, the City may take the necessary action to ensure compliance with this section.

(f) Every owner of real property is liable for violation of this section regardless of any contract or agreement the owner has with any third party.

Sec. 2-262. Public Nuisance.

(a) Any real property in violation of this Article shall be deemed a public nuisance.

(b) It is prohibited and unlawful for any building or structure to be vacant for more than 60 calendar days unless one of the following conditions exists:

1. The building or structure is subject to an active building permit for demolition, construction, alteration, modification, rehabilitation, or repair, and the owner is progressing diligently to complete the demolition, construction, alteration, modification, rehabilitation, or repair within the time frame outlined in the building permit; or

2. The building or structure, including the real property on which it is located, does not otherwise constitute a public nuisance and is not reasonably likely to become a public nuisance because the real property is actively maintained and monitored. Actively maintained and monitored means that the condition of the real property complies with the minimum standards set forth in this section and any other applicable provisions of the codes and ordinances of the City together with all other applicable controlling laws (as that term is used in its broadest sense) or which is otherwise being maintained in accordance with the terms and conditions of an executed and unexpired maintenance or development agreement between the City and the property owner.

(c) Unless a vacant or abandoned building or structure meets one of the conditions set forth in subsection (a)(2) a. and b., the owner of any vacant or abandoned building or structure, whether unsecured or secured (i.e. boarded) as a result of voluntary action by the owner or following enforcement activity by City) shall, within 30 days of receiving a notice of violation from the City, or within such time as may be extended by the City, rehabilitate the unsecured or boarded building or structure such that it complies with subsection (c)(2) a. or b. and is otherwise a safe, sanitary and sound structure which complies with all applicable City Code provisions and regulations.

Sec. 2-263. Structural and building standards.

All vacant or abandoned property shall be maintained in a structurally sound condition and meet the following minimum building standards:

(a) Complies with the codes and ordinances of the City together with all other applicable controlling laws (as that term is used in its broadest sense).

(b) All electrical, natural gas, sanitary, and plumbing facilities shall be maintained in a condition that does not create a hazard to public health or safety.

(c) All fences, walls, arbors, or other similar structures, whether made of masonry, wood, metal, vinyl, or other materials, shall be maintained in a structurally sound condition in accordance with the codes and ordinances of the City, together with all other applicable controlling laws (as that term is used in its broadest sense).

(d) All windows and doors shall be maintained in a condition that is free of cracks, holes, and locks that function properly. Doors may be reinforced with an exterior locking device.

(e) Roofing shall be free of holes and areas of intrusion. Tarping is permitted for a period of sixty days. An extension may be granted if a permit is issued for the repair and/or replacement of the damaged roof.

(f) All vacant or abandoned property shall be maintained in a manner that does not create an unreasonable risk of fire and which meets the vacant building requirements of Marion County Fire Safety.

Sec. 2-264. Security requirements.

All vacant or abandoned property shall be maintained in a manner that secures it from any unauthorized entry and meet the following minimum-security standards:

(a) All windows, doors, gates, fences or any other opening of such size that may allow access of persons, animals, or other elements, to the interior of the property, building or structure shall be secured, locked, closed, or maintained in such a manner so as to prevent unauthorized entry and from being or becoming an attractive nuisance.

(b) Windows, sliding doors, or similar openings shall provide intact glazing and resistance to entry equivalent to or greater than that of a solid sheet of one-quarter-inch (¼") plywood. Otherwise, ¼" plywood, cut to fit the opening, and securely nailed, shall be used to cover any opening. Boarding may be utilized as a temporary measure for up to 60 calendar days, after which all openings must be re-glazed in accordance with applicable codes and regulations.

(c) Doors and service openings with thresholds located ten feet or less above grade, stairway, landing, ramp, porch, roof, or similarly accessible area shall provide resistance to entry equivalent to or greater than that of a closed single-panel or hollow-core door one and three-eighths inches thick equipped with a half-inch throw deadbolt.

(d) Exterior doors, other than the operable door, to be maintained, may be closed from the interior of the building or structure by toe nailing them to the door frame using 10D or 16D galvanized nails.

(e) There shall be at least one operable door into each building or structure to allow access to all portions of the building or structure. If an existing door is operable, it may be used and secured with a suitable lock such as a hasp and padlock or a one-half inch deadbolt or deadlatch.

(f) All locks shall be kept locked. When a door cannot be made operable and is not visible from any public right-of-way or neighboring property, the door shall be constructed of three-quarter-inch CDX plywood and equipped with a lock as required in this section.

(g) If the property is owned by a corporation and/or out-of-area mortgagee, a local property management company shall be contracted to perform monthly inspections to verify compliance with the requirements of this section, and any other applicable laws.

1. The property shall be posted with the name and 24-hour contact phone number of the local property management company. The posting shall be no less than

an eight-inch by ten-inch sign. The posting shall contain the following language:

THIS PROPERTY IS MANAGED BY:
(name of management company)

TO REPORT PROBLEMS OR CONCERNS CALL:

(phone # of management company contact)

2. The posting may be placed on the interior of a window facing the street to the front of the property so it is visible, or secured to the exterior of the building/structure facing the street to the front of the property so it is visible. If no such area exists, then the posting may be as set forth in subsection (2) below;

3. Exterior posting shall be on a stake of sufficient size to support the posting in a location as close as possible to the main door entrance of the property and shall be constructed of and printed with weather-resistant materials. Exterior postings shall be maintained so that they are legible and intact.

4. The local property management company shall inspect the property monthly to ensure that the property complies with this chapter. Upon the request of the City, the local property management company shall provide a copy of the inspection reports to the code enforcement division.

Sec. 2-265. Opposing, obstructing enforcement officer; penalty.

Whoever opposes, obstructs, or resists any enforcement officer or any person authorized by the enforcement office in the discharge of duties as provided in this chapter, upon conviction, shall be punished as provided in section 1-14.

Sec. 2-266. Immunity of enforcement officer.

Any enforcement officer or any person authorized by the enforcement officer shall be immune from prosecution, civil or criminal, for any reasonable, good-faith trespass upon real property while in the discharge of duties imposed by this chapter.

Sec. 2-267. Additional authority.

The Development Services Director, or their designee, shall have authority to require the mortgagee and/or owner of record of any property affected by this section, to implement additional reasonable maintenance and/or security measures including, but not limited to, securing any and all door, window or other openings, or other measures as may be reasonably required to help prevent further decline of the property.

Sec. 2.268. Inquiry, inspection, and notice.

(a) The City’s enforcement officer shall make an inquiry and inspection of premises upon receiving information that a building may be abandoned or vacant. Upon making such inquiry and inspection, the enforcement officer shall make a written report of his or her findings.

(b) If the enforcement officer determines that a building is abandoned or vacant, then such officer shall give notice of the finding to the owner by:

1. Delivering written notice to the owner personally, or
2. By first-class mail through the U.S. Postal Service and by posting the notice on the building in a conspicuous place.

(c) The notice issued by the City for an abandoned or chronically vacant building shall be in writing and shall contain the common street address, description of the building, registration requirements, and shall apprise the owner of the facts available to the City which resulted in the determination that the building is an abandoned or chronically vacant building and advise the owner that he or she has 20 days to appeal the determination.

(d) The notice shall state the steps which an owner may take to claim an exemption from registration fees.

(e) The time period for registration of an abandoned or chronically vacant building may be extended by the enforcement officer for good cause.

Sec. 2.269. Vacant and abandoned building account.

There is hereby provided for a vacant and abandoned building account for the deposit of all registration fees and fines collected under this article. The City Administrator or designee shall have authority for the collection, allocation, and expenditures of said revenue (as approved by the City commission). Revenue in the vacant and abandoned building account shall be dedicated solely for all costs reasonably related to the administration of this article and costs incurred by the City making repairs to protect the public. The vacant and abandoned building account shall be administered as a separate line item in the City general fund. Money in the vacant and abandoned building account shall not revert to any other fund or account of the City."

BE IT FURTHER ORDAINED that all ordinances or parts of ordinances in conflict with this ordinance are, to the extent of such conflict, repealed.

BE IT FURTHER ORDAINED that it is the intention of the City Commission that the provisions of this ordinance shall become and be made a part of the Code of Ordinances for the City of Belleview, Florida; that the sections of this ordinance may be renumbered or re-lettered to accomplish such intention; and that the word "ordinance" may be changed to "section," "article," or other appropriate designation.

BE IT FURTHER ORDAINED that this Ordinance shall become effective immediately upon adoption.

CERTIFICATE OF ADOPTION AND APPROVAL

The above and foregoing ordinance was duly read and approved upon **First Reading** by a ___ to ____ vote of the City Commission of the City of Belleview, Florida, at a Regular Meeting held on ____________, 2026. Said ordinance was duly read, passed, and adopted upon **Final**

Reading by a ___ to ___ vote of the City Commission of the City of Belleview, Florida at a Public Hearing held on _________________, 2026.

____
CHRISTINE DOBKOWSKI
Mayor

Attest:

____
LEZLI MERRITT
City Clerk

Approved as to Form and Legal Sufficiency
For the use and Benefit of the City of Belleview Only:

____
FREDERICK E. LANDT, III
City Attorney

CERTIFICATE OF ADVERTISING

I HEREBY CERTIFY that foregoing Ordinance was advertised for a Public Hearing in the ____ ______ of the Voice of South Marion newspaper in accordance with Florida Statutes.

____
LEZLI MERRITT
City Clerk

<u>Business Impact Estimate</u>

This form should be included in agenda packet for the item under which the proposed ordinance is to be considered, and must be posted on the City of Belleview's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: ***Ordinance 2064-19 Abandoned Real and Personal Property***

This Business Impact Estimate is provided in accordance with section 166.041(4), *Florida Statutes*. If one or more boxes are checked below, this means the City is of the view that a business impact estimate is not required by state law[1] for the proposed ordinance, but the City is, nevertheless providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

☐ The proposed ordinance is required for compliance with Federal or State law or regulation;

☐ The proposed ordinance relates to the issuance or refinancing of debt;

☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;

☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant, or other financial assistance accepted by the municipal government.

☐ The proposed ordinance is an emergency ordinance;

☐ The ordinance relates to procurement; or

☐ The proposed ordinance is enacted to implement the following:

a. A development order or development permit, as defined in s. 163.3164, F.S.; a development agreement as authorized by ss. 163.3220-163.3243, F.S.; or a comprehensive plan amendment or land development regulation amendment initiated by an application by a private party other than the municipality;

b. Sections 190.005 and 190.046, *Florida Statutes*, regarding community development districts;

c. Section 553.73, *Florida Statutes*, relating to the *Florida Building Code*; or

d. Section 633.202, *Florida Statutes*, relating to the *Florida Fire Prevention Code*.

In accordance with the provisions of controlling law, even notwithstanding the fact that, an exemption noted above may apply, the City of Belleview hereby publishes the following information:

[1] *See* Section 166.041(4)(c), *Florida Statutes*.

1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare):

Ordinance 2026-19 is proposed for the purpose of reducing blight by requiring owners of vacant and abandoned buildings to register such properties.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, including the following, if any:
(a) An estimate of direct compliance costs that businesses may reasonably incur;
(b) Any new charge or fee imposed by the proposed ordinance, or for which businesses will be financially responsible; and
(c) An estimate of the City regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

The proposed ordinance requires owners of abandoned and chronically vacant properties to register with the City annually. The fee structure is designed to increase annually after two years of vacancy to discourage blight and chronically vacant buildings. Sec. 2-260 outlines the fee schedule, beginning with a $250 fee for the first two years for commercial properties.

Ordinance 2026-19 imposes new charges or fees on businesses/owners of abandoned and chronically vacant properties.

The city may incur increased, indeterminate regulatory costs associated with code compliance, which will be offset by the registration fee.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

The city estimates that approximately 30 private, for-profit businesses are vacant in the city and, therefore, would potentially be subject to Ordinance 2026-19. [cite source of data]

4. Additional information the governing body deems useful (if any):

Public Hearing: Final Reading Ordinance 2026-10

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Ordinance 2026-10 Annexation for US 441 Development LLC

PRESENTING PARTY:

Shawna Chancey, Development Services Director

ITEM TYPE:

Public Hearings

BACKGROUND:

The subject parcels are commercially zoned properties owned by US 441 Development LLC. This application, initiated by the property owner, annexes the properties into the City of Belleview. The properties are surrounded by commercial and residential properties. The properties have convenient access to US HWY 441 and SE 100th Street. Parcel 36862-000-00, which is located on the corner of US HWY 441 and SE 100th Street appears to be connected to City water. Both City water and sewer are available for all three parcels. This item was approved on First Reading at the August 18th, 2026 Commission meeting.

RECOMMENDED ACTIONS:

Motion to Approve, Approve as Amended, or Not Approve Ordinance 2026-10, on Final Reading, Title Only.

ATTACHMENTS:

Ordinance 2026-10 Annexation for US 441 Development LLC
Staff Report
Business Impact Estimate

ORDINANCE NO. 2026-10

AN ORDINANCE ANNEXING TO THE CITY OF BELLEVIEW, FLORIDA, CERTAIN LANDS IN MARION COUNTY, FLORIDA, PURSUANT TO CHAPTER 171, FLORIDA STATUTES, PROVIDING FOR TERMS AND CONDITIONS OF SAID ANNEXATION AND DESCRIBING THE AREA TO BE ANNEXED, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a Petition for immediate annexation of the following parcels of land, lying and being in the unincorporated area of Marion County and lying contiguous to the City of Belleview, Florida, has been filed with the City of Belleview; and

WHEREAS, said land is comprised of **one (3) parcels, totaling 6.59** acres more or less; and

WHEREAS, said properties are more particularly described herein-below and is comprised of land lying and being in Marion County, Florida; and

WHEREAS, Marion County has submitted no objection to annexation by the City of Belleview of the herein described lands; and

WHEREAS, Marion County has existing Comprehensive Plan Future Land Use (FLU) and Zoning designations on said lands as follows:

Marion County Tax Parcel	FLU	Zoning
36862-000-00	COM	B-5
36872-001-01	COM	B-5
36872-001-03	COM	B-5

WHEREAS, the properties to be annexed will be subject to the City Comprehensive Plan Future Land Use designation and the City of Belleview zoning classification most consistent with the existing classifications (unless otherwise requested by the property owner) as designated on the official maps of Marion County Florida; and

WHEREAS, the City of Belleview believes it is in the public interest for said land to be annexed into the City in accordance with Section 171.044, Florida Statutes; and

WHEREAS, said unincorporated area to be annexed meets the standards of Section 171.042, Florida Statutes, and such required reports setting forth plans to provide urban services are on file with the City Engineer; and

WHEREAS, said unincorporated areas to be annexed meet the general standards of Subsection (1) and Subsection (2)(c) of Section 171.043, Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Belleview, Florida, as follows:

Section 1. The City Commission of the City of Belleview, Florida, in accordance with the powers given and granted to said City of Belleview in and by Chapter 171, Florida Statutes, does hereby extend the City limits of the City of Belleview so as to include therein the following described territory, which is adjacent thereto and more particularly described as follows:

The following described parcels of land owned by US441 Development, LLC:

TRACT 1

PARCEL NO. 36872-001-03

(PER OFFICIAL RECORDS BOOK 7957, PAGE 715, PUBLIC RECORDS OF MARION COUNTY, FLORIDA)

COMMENCING AT A POINT 33.0 FEET NORTH 00 DEGREES 00 MINUTES 09 SECONDS WEST OF THE SOUTHWEST CORNER OF LOT 6-A OF J.L. McGAHAGAN'S ESTATE, RECORDED IN PLAT BOOK "E", PAGE 44, PUBLIC RECORDS OF MARION COUNTY, FLORIDA; SAID POINT BEING ON THE NORTH RIGHT OF WAY LINE OF AN EXISTING GRADED COUNTY ROAD (S.E. 100TH STREET); THENCE CONTINUE NORTH 00 DEGREES 00 MINUTES 09 SECONDS WEST ALONG THE WEST BOUNDARY OF SAID LOT 6-A OF J.L. McGAHAGAN'S ESTATE, SAID WEST BOUNDARY BEING THE WEST BOUNDARY OF THE SOUTHEAST 1/4 OF SECTION 23, TOWNSHIP 16 SOUTH, RANGE 22 EAST, A DISTANCE OF 470.89 FEET TO A POINT THAT IS SOUTH 00 DEGREES 00 MINUTES 09 SECONDS EAST 450.0 FEET FROM THE NORTHWEST CORNER OF THOSE LANDS AS DESCRIBED IN OFFICIAL RECORDS BOOK 481, PAGE 351, PUBLIC RECORDS OF MARION COUNTY, FLORIDA; THENCE DEPARTING FROM SAID WEST BOUNDARY NORTH 75 DEGREES 47 MINUTES 05 SECONDS EAST A DISTANCE OF 301.88 FEET TO THE POINT OF BEGINNING. FROM THE POINT OF BEGINNING THUS DESCRIBED CONTINUE NORTH 75 DEGREES 47 MINUTES 05 SECONDS EAST A DISTANCE OF 146.76 FEET; THENCE SOUTH 23 DEGREES 48 34 SECONDS EAST, A DISTANCE OF 211.74 FEET; THENCE SOUTH 20 DEGREES 25 MINUTES 11 SECONDS EAST, A DISTANCE 05 412.15 FEET TO A POINT ON THE AFORESAID NORTH RIGHT OF WAY LINE OF EXISTING GRADED COUNTY ROAD (S.E. 100TH STREET); THENCE SOUTH 89 DEGREES 55 MINUTES 26 SECONDS WEST ALONG SAID RIGHT OF WAY LINE A DISTANCE OF 356.70 FEET; THENCE DEPARTING SAID RIGHT OF WAY LINE NORTH 01 DEGREES 33 MINUTES 04 SECONDS WEST A DISTANCE OF 544.68 FEET TO THE POINT OF BEGINNING; EXCEPTING BOOK 832, PAGE 160 AND BEING MORE

PARTICULARLY DESCRIBED AS FOLLOWS: FROM THE ABOVE DESCRIBED POINT OF BEGINNING, SAID POINT BEING THE NORTHWESTERLY CORNER OF THE ABOVE DESCRIBED TRACT, PROCEED NORTH 75 DEGREES 47 MINUTES 05 SECONDS EAST ALONG THE NORTHERLY BOUNDARY THEREOF A DISTANCE OF 146.76 FEET; THENCE SOUTH 23 DEGREES 48 MINUTES 34 SECONDS EAST A DISTANCE OF 0.12 FEET; THENCE SOUTH 75 DEGREES 43 MINUTES 00 SECONDS WEST A DISTANCE OF 146.85 FEET TO A POINT ON THE WESTERLY BOUNDARY THEREOF; THENCE NORTH 01 DEGREES 33 MINUTES 04 SECONDS WEST ALONG SAID WESTERLY BOUNDARY A DISTANCE OF 0.30 FEET TO THE POINT OF BEGINNING; ALL BEING IN MARION COUNTY, FLORIDA.

AND

(PER OFFICIAL RECORDS BOOK 7919, PAGE 1583, PUBLIC RECORDS OF MARION COUNTY, FLORIDA)

TRACT 2

PARCEL IDENTIFICATION NUMBER: 36862-000-00

COMMENCING AT THE SOUTHEAST CORNER OF SECTION 23, TOWNSHIP 16 SOUTH, RANGE 22 EAST; THENCE WEST ALONG THE SOUTH BOUNDARY OF SAID SECTION 1,650.26 FEET, MORE OR LESS TO THE WESTERLY RIGHT OF WAY LINE OF U.S. HIGHWAY 441; THENCE NORTH 26°42’40” WEST ALONG SAID RIGHT OF WAY LINE 36.94 FEET FOR THE POINT OF BEGINNING; THENCE WEST PARALLEL TO AND 33 FEET NORTH OF THE SOUTH BOUNDARY OF SAID SECTION 321.60 FEET; THENCE NORTH 0°03’10” EAST 637.96 FEET; THENCE SOUTH 26°42’40” EAST ALONG THE WESTERLY RIGHT OF WAY OF U.S. HIGHWAY NO. 441 A DISTANCE OF 714.18 FEET TO THE POINT OF BEGINNING.
LESS AND EXCEPT
BEGINNING AT A POINT 33.0 FEET NORTH 00°00’09” WEST OF THE SOUTHWEST CORNER OF LOT 6-A OF J.L. McGAHAGAN’S ESTATE AS RECORDED IN PLAT BOOK E, PAGE 44, PUBLIC RECORDS OF MARION COUNTY, FLORIDA; SAID POINT OF BEGINNING BEING ON THE NORTH RIGHT OF WAY LINE OF AN EXISTING GRADED COUNTY ROAD; THENCE FROM THE POINT OF BEGINNING THUS DESCRIBED CONTINUE NORTH 00°00’09” WEST ALONG THE WEST BOUNDARY OF SAID LOT 6-A OF J.L. McGAHAGAN’S ESTATE, SAID WEST BOUNDARY OF THE SOUTHEAST 1/4 OF SECTION 23, TOWNSHIP 16 SOUTH, RANGE 22 EAST, A DISTANCE OF 470.89 FEET TO A POINT THAT IS SOUTH 0°00’09” EAST 450.00 FEET FROM THE NORTHWEST CORNER OF THOSE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 481, PAGE 351, PUBLIC RECORDS OF MARION COUNTY, FLORIDA; THENCE DEPARTING FROM SAID WEST BOUNDARY NORTH 75°47’05” EAST 683.64 FEET TO A CONCRETE MONUMENT, SAID CONCRETE MONUMENT BEING THE INTERSECTION OF THE EAST BOUNDARY OF THE AFORESAID LOT 6-A OF J.L. McGAHAGAN’S ESTATE WITH THE WESTERLY RIGHT OF WAY LINE OF U.S. HIGHWAY 441 (200 FEET WIDE)

BEING THE POINT OF BEGINNING, THENCE NORTHWESTERLY 80.57 FEET TO A POINT ON THE WESTERLY RIGHT OF WAY LINE AT U.S. HIGHWAY 441 (200 FEET WIDE) THAT IS SOUTH 26°51’37” EAST 160 FEET FROM THE POINT OF BEGINNING; THENCE NORTH 26°51’37” WEST ALONG THE WEST RIGHT OF WAY LINE 160 FEET TO THE POINT OF BEGINNING.

AND

TRACT 3

PARCEL IDENTIFICATION NUMBER: 36872-001-01

BEGINNING AT A POINT 33.0 FEET NORTH 00°00’09” WEST OF THE SOUTHWEST CORNER OF LOT 6-A OF J.L. McGAHAGAN’S ESTATE AS RECORDED IN PLAT BOOK E, PAGE 44, PUBLIC RECORDS OF MARION COUNTY, FLORIDA, SAID PONT OF BEGINNING BEING ON THE NORTH RIGHT OF WAY LINE OF AN EXISTING GRADED COUNTY ROAD; THENCE FROM THE POINT OF BEGINNING THUS DESCRIBED, CONTINUE NORTH 00°00’09” WEST ALONG THE WEST BOUNDARY OF SAID LOT 6-A OF J.L. McGAHAGAN’S ESTATE, SAID WEST BOUNDARY BEING THE WEST BOUNDARY OF THE SOUTHEAST 1/4 OF SECTION 23, TOWNSHIP 16 SOUTH, RANGE 22 EAST, A DISTANCE OF 470.89 FEET TO A POINT THAT IS SOUTH 0°00’09” EAST 450.0 FEET FROM THE NORTHWEST CORNER OF THOSE LANDS AS DESCRIBED IN OFFICIAL RECORDS BOOK 481, PAGE 351, PUBLIC RECORDS OF MARION COUNTY, FLORIDA; THENCE DEPARTING FROM SAID WEST BOUNDARY NORTH 75°47’05” EAST 683.64 FEET TO A CONCRETE MONUMENT, SAID CONCRETE MONUMENT BEING THE INTERSECTION OF THE EAST BOUNDARY OF THE AFORESAID LOT 6-A OF J.L. McGAHAGAN’S ESTATE WITH THE WESTERLY RIGHT OF WAY LINE OF U.S. HIGHWAY 441 (200 FEET WIDE); THENCE SOUTH 0°07’56” EAST ALONG SAID EAST BOUNDARY OF SAID LOT 6-A A DISTANCE OF 179.14 FEET TO THE POINT OF BEGINNING, THENCE SOUTH 00°07’56” EAST 458.54 FEET TO AN INTERSECTION WITH THE NORTH RIGHT OF WAY LINE OF THE AFORESAID GRADED COUNTY ROAD, THENCE NORTH 20°25’11” WEST 412.15 FEET TO A POINT, THENCE NORTHEASTERLY 160 FEET TO THE POINT OF BEGINNING.

Said parcels of land also being depicted on the map attached hereto as Exhibit A.

Section 2. The properties to be annexed shall be subject to City taxes and debts in accordance with Section 171.061 Florida Statutes.

Section 3. No homestead located in said area shall be reduced in area because of its inclusion in the City Limits of the City of Belleview.

Section 4. The additional territory annexed shall retain the comprehensive plan future land use and zoning classifications existing at the time this ordinance is approved, as those classifications appear in the comprehensive plan and zoning ordinances of Marion County, Florida, until such time as the City of Belleview adopts a comprehensive plan future land use and zoning designation for the annexed property as described above.

Section 5. The comprehensive plan future land use and zoning designation adopted by the City for the additional territory annexed herein shall be based upon the City future land use and zoning district which is in compliance with its Comprehensive Plan and which is closest to the Marion County future land use and zoning classification in effect at the time of annexation or as otherwise requested by the property owner.

Section 6. All ordinances or parts of ordinances in conflict with this ordinance are to the extent of such conflict repealed.

Section 7. It is the intention of the City Commissioners and it is hereby provided that the provisions of this ordinance shall become and be made a part of the Code of Ordinances for the City of Belleview, Florida; that the sections of this ordinance may be renumbered or re-lettered to accomplish such intention; and that the word "ordinance" may be changed to "section," "article," or other appropriate designation.

Section 8. This Ordinance shall become effective immediately upon adoption.

CERTIFICATE OF ADOPTION AND APPROVAL

The above and foregoing ordinance was duly read and approved upon **First Reading** by a _____ vote of the City Commission of the City of Belleview, Florida, at a Regular Meeting held on the 18th day of August, 2026. Said ordinance was duly read, passed, and adopted upon **Final Reading** by a _____ vote of the City Commission of the City of Belleview, Florida at a Public Hearing held on the 15th day of September, 2026.

____
CHRISTINE K. DOBKOWSKI
Mayor

Attest:

____
LEZLI MERRITT
City Clerk

Approved as to Form and Legality for the
Use and Benefit of the City of Belleview only:

____
FREDERICK E. LANDT, III
City Attorney

CERTIFICATE OF ADVERTISING

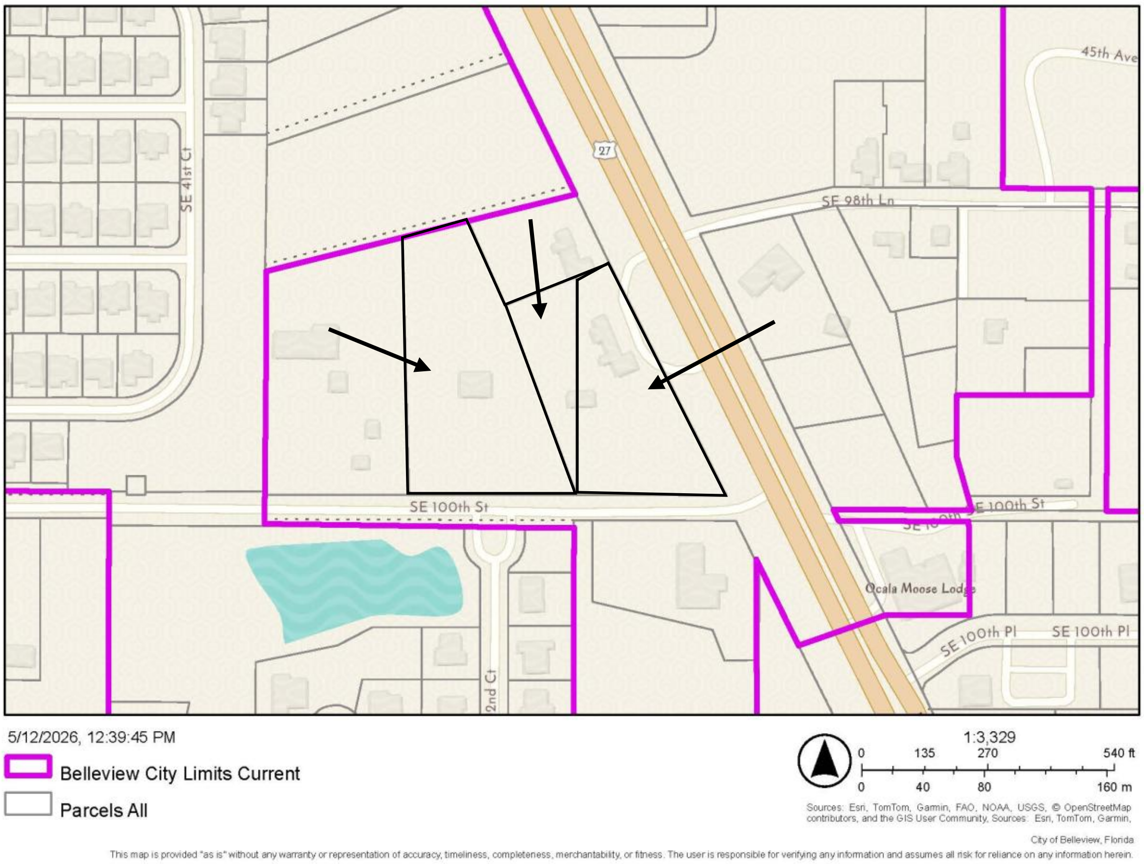
I HEREBY CERTIFY that foregoing Ordinance was advertised for a Public Hearing on the county's publicly accessible website on __________, 2026 and __________, 2026 in accordance with Florida Statutes.

____
LEZLI MERRITT
City Clerk

Exhibit A

City of Belleview
US 441 Development LLC Annexation – AN26-0004

36862-000-00, 36872-001-01, 36872-001-03



CITY OF BELLEVIEW

Date: 06/08/2026

Planning & Zoning Board Hearing: 07/14/2026
Commission: First Reading 08/18/2026 - Final Reading 09/15/2026

Application Number:
AN26-0004

Project Number:
JAN26-0004

Application Type:
Annexation

Request:
Annexation of 3 parcels

Owner/Applicant:
US 441 Development LLC

Agent/Engineer/Architect:
Abshier Engineering

Related Applications:
None

Parcels #:
36862-000-00
36872-001-01
36872-001-03

Acreage:
6.59 +/-
3 parcels

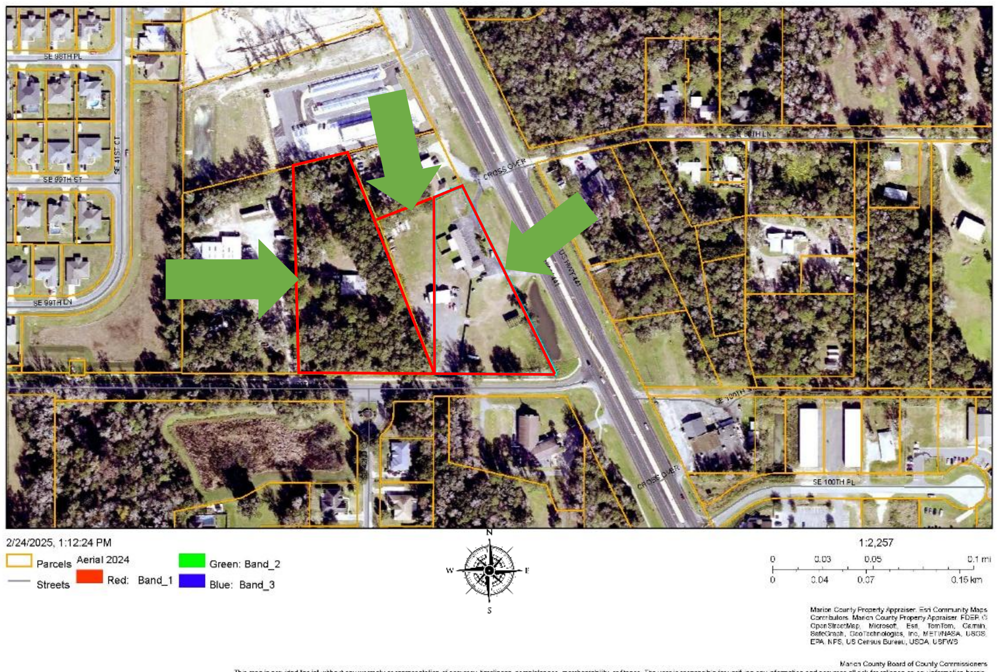
Future Land Use:
Marion County – Commercial

Zoning:
Marion County – B-5

P&Z Recommendation:
Motion to recommend approval passed unanimously

LOCATION MAP

US 441 Development LLC



Location
The properties are located the corner of S US HWY 441 and SE 100th St. The subject properties appear to be located in an area of minimal flood hazard, Zone X, as found on the Community Panel Number 12083-C0729D.

Request
This application is a request to annex three properties owned by US 441 Development LLC.

Background
The subject parcels are commercially zoned properties owned by US 441 Development LLC. This application, initiated by the property owner, annexes the properties into the City of Belleview. The properties are surrounded by commercial and residential properties. The properties have convenient access to US HWY 441 and SE 100th Street. Parcel 36862-000-00, which is located on the corner of US HWY 441 and SE 100th Street appears to be connected to City water. Both City water and sewer are available for all three parcels.

Table 1

Location	3 parcels totaling 6.59 acres +/-. Parcel numbers 36862-000-00, 36872-001-01, 36872-001-03
Property Owner(s)	US 441 Development LLC
Surrounding Future Land Use Designations	North: Commercial (County/City) South: Commercial/Residential (County/City) East: Commercial (County) West: Commercial (County)
Surrounding Zoning Designations	North: B-5 (County/City) South: B-2/R-1 (County/City) East: B-2/B-5 (County) West: B-5 (County)
Surrounding Existing Uses	North: Commercial (County/City) South: Commercial/Residential (County/City) East: Commercial (County) West: Commercial (County)
Soil Information	ARB (Soil Survey of Marion County, Florida)
Flood Zone	The subject properties appear to be located Flood Zone X, as found on Community Panel Number 12083-C0729D.

STAFF ANALYSIS:

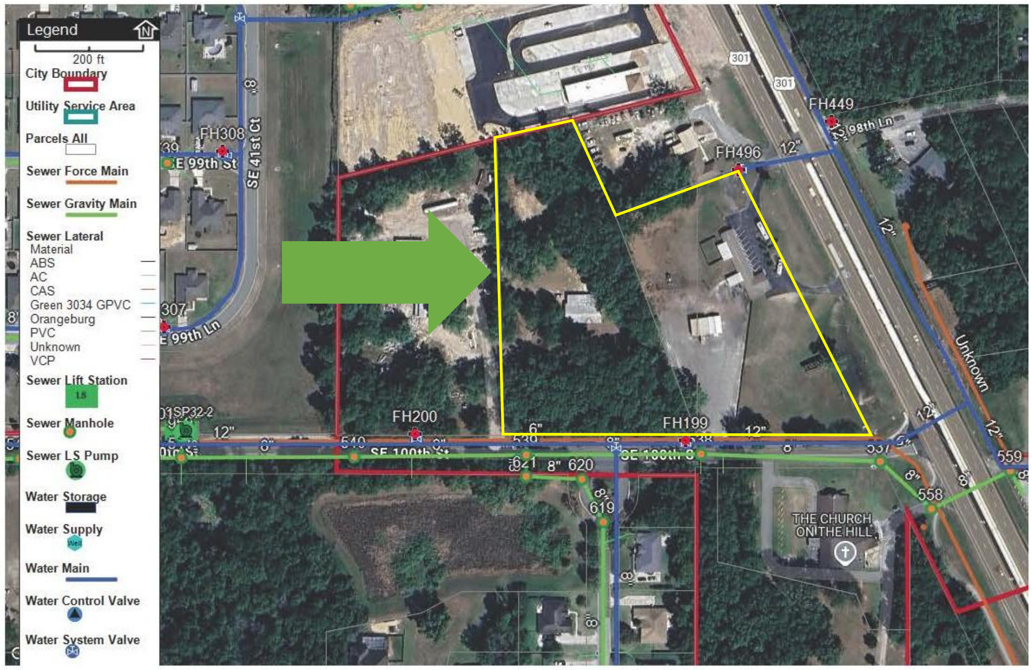
1. **Concurrency**
   Sanitary Sewer – These properties have not previously been connected to City sewer. Sewer lines are present along SE 100th Street. Development of these parcels will require connection to sewer at developer expense. Public Works staff has indicated adequate capacity to serve the proposed land use and zoning.
   Potable Water – One of the three properties has previously connected to City water. Water lines are present along SE 100th Street. Development of these parcels will require connection to City water at developer expense. Public Works staff has indicated adequate capacity to serve the proposed land use and zoning.
   Solid Waste – These properties have not previously received solid waste services. Properties will be required to provide their own commercial solid waste servies.
   Drainage – Future development will be required to meet St. John's Water Management District and City of Belleview drainage requirements. The site contains Arredondo soil which is well drained and suitable for development.
   Schools – No impacts on Marion County schools will result from this application. Marion County School Board planners have been notified of this application.
2. **Impacts on Affordable Housing** – No impacts on affordable housing will result from this application.
3. **Compatibility with Adjacent Land Uses** – The subject properties are located in a residential/commercial area and are surrounded by commercial and residential properties.
4. **Sprawl Control** – The proposed amendment is consistent with the urban sprawl control requirements of 163.3177(6)(a)9, Florida Statutes.
5. **Consistency with Adopted Codes and Standards** – The proposed amendment is consistent with the Belleview Comprehensive Plan and Land Development Regulations.

RECOMMENDATIONS:

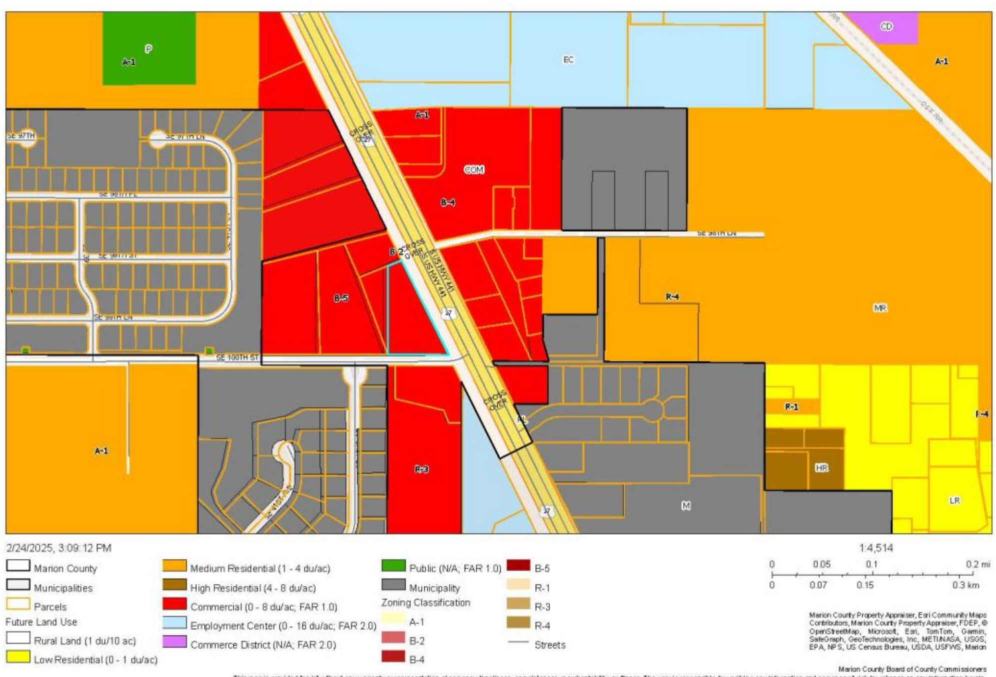
Staff – Staff recommends **APPROVAL** of application AN26-0004 to annex subject properties from Marion County.

Additional Maps

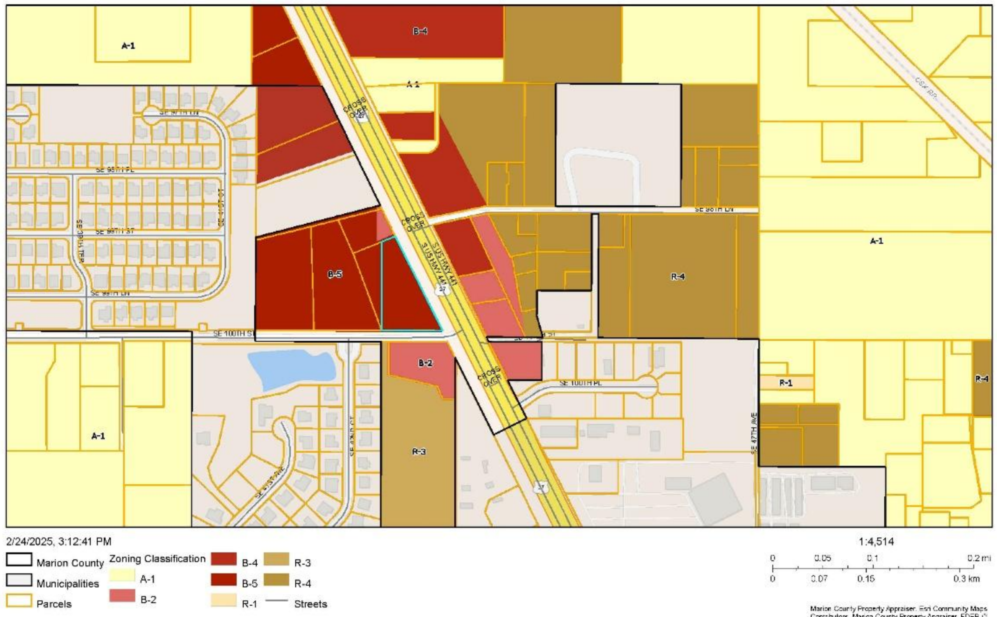
Utility Lines



Marion County Future Land Use



Marion County Zoning



Marion County Property Appraiser, Esri Community Maps Contributors, Marion County Property Appraiser, FDEP, © OpenStreetMap, Microsoft, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS, Marion

Marion County Board of County Commissioners
This map is provided "as is" without any warranty or representation of accuracy, timeliness, completeness, merchantability, or fitness. The user is responsible for verifying any information and assumes all risk for reliance on any information herein.

Business Impact Estimate

This form should be included in agenda packet for the item under which the proposed ordinance is to be considered, and must be posted on the City of Belleview's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference:
Ordinance 2026-10 Annexation for US 441 Development LLC

This Business Impact Estimate is provided in accordance with section 166.041(4), *Florida Statutes*. If one or more boxes are checked below, this means the City is of the view that a business impact estimate is not required by state law[1] for the proposed ordinance, but the City is, nevertheless providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

☒ The proposed ordinance is required for compliance with Federal or State law or regulation;
☐ The proposed ordinance relates to the issuance or refinancing of debt;
☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant, or other financial assistance accepted by the municipal government.
☐ The proposed ordinance is an emergency ordinance;
☐ The ordinance relates to procurement; or
☐ The proposed ordinance is enacted to implement the following:

a. A development order or development permit, as defined in s. 163.3164, F.S.; a development agreement as authorized by ss. 163.3220-163.3243, F.S.; or a comprehensive plan amendment or land development regulation amendment initiated by an application by a private party other than the municipality;
b. Sections 190.005 and 190.046, *Florida Statutes*, regarding community development districts;
c. Section 553.73, *Florida Statutes*, relating to the *Florida Building Code*; or
d. Section 633.202, *Florida Statutes*, relating to the *Florida Fire Prevention Code*.

In accordance with the provisions of controlling law, even notwithstanding the fact that, an exemption noted above may apply, the City of Belleview hereby publishes the following information:

[1] *See* Section 166.041(4)(c), *Florida Statutes*.

1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare):

Ordinance 2026-10 is proposed to annex parcels 36862-000-00, 36872-001-01, 36872-001-03 into the city limits of Belleview

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, including the following, if any:
(a) An estimate of direct compliance costs that businesses may reasonably incur;
(b) Any new charge or fee imposed by the proposed ordinance, or for which businesses will be financially responsible; and
(c) An estimate of the City regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

There are likely to be direct compliance costs associated with Ordinance 2026-10. The applicant/owner of the property intends to redevelop this property. There are costs to be incurred by the applicant/owner, such as application fees, impact and/or connection fees related to water & sewer connections

Ordinance 2026-10 does not impose any new charge or fee on businesses other than the owner.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

No impact on businesses.

4. Additional information the governing body deems useful (if any):

Public Hearing: Final Reading Ordinance 2026-17

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Ordinance 2026-17 Small Scale Comprehensive Plan Amendment SSC25-0003, Figueroa

PRESENTING PARTY:

Shawna Chancey, Development Services Director

ITEM TYPE:

Public Hearing: Final Reading

BACKGROUND:

The subject property is owned by Rocio Perez Figueroa and was annexed into the city in March 2026. The property is being developed with a single-family home. Marion County has required that the home be connected to City water. Sewer lines are not available on SE 53rd Ter Rd, therefore, Marion County has permitted a nitrogen reducing septic tank. This application amends the Future Land Use Map and Zoning Map to include the property, and assigns future land use and zoning designations (Chart 1). The applicant is requesting rezoning from Marion County General Agriculture (A-1) to City Agriculture (AG) and land use change from Marion County Medium Residential to City of Belleview Medium Density Residential. The proposed commercial Future Land Use and AG zoning category are appropriate to the proposed use and compatible with adjacent areas. This item was approved on First Reading at the August 18, 2026 Commission meeting.

RECOMMENDED ACTIONS:

Motion to Approve, Approve as Amended, or Not Approve Ordinance 2026-17 SSC25-003, Figueroa.

ATTACHMENTS:

Ordinance 2026-17 Small Scale Comprehensive Plan Amendment SSC25-0003, Figueroa
Staff Report

ORDINANCE 2026-17

AN ORDINANCE OF THE CITY OF BELLEVIEW, FLORIDA RELATING TO AN AMENDMENT OF 5.20 +/- ACRES OF LAND TO THE CITY OF BELLEVIEW'S COMPREHENSIVE PLAN; AMENDING THE FUTURE LAND USE MAP OF THE CITY OF BELLEVIEW COMPREHENSIVE PLAN AND THE OFFICIAL ZONING DISTRICTS MAP PURSUANT TO APPLICATION (SSC25-0003) BY THE CITY OF BELLEVIEW FOR ROCIO PEREZ FIGUEROA UNDER THE SMALL SCALE AMENDMENT PROCEDURES ESTABLISHED IN SECTIONS 163.3161 THROUGH 163.3215, FLORIDA STATUTES; CHANGING THE FUTURE LAND USE CLASSIFICATION ON PARCEL #38526-000-00, FROM MEDIUM RESIDENTIAL (MARION COUNTY) TO MEDIUM DENSITY RESIDENTIAL (CITY OF BELLEVIEW) AND BY CHANGING THE ZONING CLASSIFICATION FROM A-1 (MARION COUNTY) TO AG (CITY OF BELLEVIEW); ON CERTAIN LANDS WITHIN THE CORPORATE LIMITS OF THE CITY OF BELLEVIEW, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 166.021, Florida Statutes, empowers the City Commission of the City of Belleview, Florida, hereinafter referred to as the City Commission, to prepare, adopt and implement and amend a Comprehensive Plan; and

WHEREAS, Sections 163.3161 through 163.3215, Florida Statutes, the Local Government Comprehensive Planning and Land Development Regulation Act, empowers and requires the City Commission to prepare, adopt and implement and amend a Comprehensive Plan; and

WHEREAS, application, SSC25-0003, City of Belleview for amendment, as described below, to the Future Land Use Map of the City of Belleview Comprehensive Plan, hereinafter referred to as the City's Comprehensive Plan; and application JSSC25-0003, City of Belleview for amendment to the City of Belleview Official Zoning Districts Map have been filed with the City; and

WHEREAS, the Planning and Zoning Board of the City of Belleview has been designated as the Local Planning Agency; and

WHEREAS, the Planning and Zoning Board of the City of Belleview serving as the Local Planning Agency did on July 14, 2026 hold the required public hearing, with public notice having been provided, on said application for an amendment, as described below, to the Future Land Use Map of the City's Comprehensive Plan and the Official Zoning Districts Map at said public hearing, the Planning and Zoning Board, serving also as the Local Planning Agency, reviewed and considered all comments received during said public hearing and reviewed and considered the staff

Comprehensive Plan Amendment Report concerning said application for an amendment, as described below, to the Future Land Use Map of the City's Comprehensive Plan and the Official Zoning Districts Map recommended to the City Commission approval of said application for amendments, as described below; and

WHEREAS, the City Commission did on August 18, 2026 hold the required public hearing for first reading of the ordinance, with public notice having been provided, under the provisions of the regular amendment procedures established in Sections 163.3161 through 163.3215, Florida Statutes, on said applications for amendments, as described below, to the Future Land Use Map of the City's Comprehensive Plan and the Official Zoning Districts Map at said public hearing, the City Commission reviewed and considered all comments received during the public hearing, including the recommendation of the Planning and Zoning Board, serving also as the Local Planning Agency, and the staff Comprehensive Plan Amendment Report, as described below, to the Future Land Use Map of the City's Comprehensive Plan and the Official Zoning Districts Map; and

WHEREAS, the City Commission has determined and found said application for amendments, as described below, to the Future Land Use Map of the City's Comprehensive Plan and Zoning Districts Map to be compatible with the Future Land Use Element objectives and policies, and those of other affected elements of the City's Comprehensive Plan; and

WHEREAS, the City Commission has determined that the proposed amendment is in compliance with the City's Comprehensive Plan and is the closest to the County designation at the time of annexation; and

WHEREAS, the City Commission has determined and found that approval of said application for amendments, as described below, to the Future Land Use Map of the City's Comprehensive Plan and the Official Zoning Districts Map would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity or general welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF BELLEVIEW, FLORIDA, AS FOLLOWS:

Section 1. Future Land Use and Zoning Designations: Pursuant to applications SSC25-0003 and LS25-0003:

Table 1: Proposed Amendment

		EXISTING (Marion County)		**PROPOSED (City of Belleview)**	
Parcel ID# Property Owner	**Acreage**	**Future Land Use** (Map 1)	**Zoning** (Map 2)	**Future Land Use** (Map 1)	**Zoning** (Map 2)
38526-000-00 Rocio Perez Figueroa	**5.20+/- acres**	**Medium Residential**	**A-1**	**Medium Density Residential**	**AG**

Section 2. **Legal Descriptions:**

The properties subject to the proposed amendment to the City's Comprehensive Plan and amendments to the City of Belleview Official Zoning Districts Map are the following described parcel of land located in the City of Belleview, Marion County, Florida, to wit:

Parcel of land owned by Rocio Perez Figueroa, more particularly described as:

A portion of Lots 1, 2, and 3, Block 90 as shown on the plat of the "Town of Belleview" as recorded in Plat Book "A", Pages 15A and 15B of the public records of MARION County, Florida, being more particularly described as follows:

Begin at a concrete monument at the Northeast corner of said Lot 1; thence S 00° 44' 10" E, along the East line of said Lot 1 a distance of 164.53 feet, to a concrete monument; thence S 89° 08' 07" W, along a line 154.5 feet North of and parallel with the South line of said Lot 1, a distance of 580.22 feet, to a concrete monument on the Easterly right of way line of S.E. 53rd Terrace (40 feet wide): thence N 12° 49' 19" W, along said Easterly right of way line 548.68 feet, to an iron pin and cap' thence N 89° 19' 59" E, along a line 604.04 feet South of as measured at right angles to and parallel with the North line of Lot 4 of said Block 90 a distance of 269.43 feet, to a concrete monument; thence S 27° 33' 46" E a distance of 415.85 feet, to a concrete monument on the North line of said Lot 1; thence N 89° 05' 08" E, along said North line 238.00 feet, to the point of beginning.

Also known as Marion County Tax Parcel No. 38526-000-00

Section 3: Maps. The maps attached hereto as Map 1 and Map 2 depict the existing and adopted future land use designation (map 1); and the existing and adopted zoning (map 2).

Section 4. Severability. If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

Section 5. Conflicts Repealed. All ordinances or parts of ordinances in conflict with this Ordinance shall be repealed to the extent of such conflict. If any portion of this Ordinance is found to be invalid, then only that portion of this Ordinance shall be stricken.

Section 6. Effective Date. The effective date of this Ordinance will be 31 days following No development orders, development permits, or land uses dependent on this amendment may be issued or commence before it has become effective.

CERTIFICATE OF ADOPTION AND APPROVAL

The above and foregoing ordinance was duly read and approved upon First Reading by a _____ vote of the City Commission of the City of Belleview, Florida, at a Regular Meeting held on 08/18/2026. Said ordinance was duly read, passed, and adopted upon Final Reading by a _____ vote of the City Commission of the City of Belleview, Florida at a Regular Meeting held on 09/15/2026.

For the City:

____

CHRISTINE K. DOBKOWSKI
Mayor/Commissioner

Attest:

____

Lezli Merritt
City Clerk

Approved as to Form and Legal Sufficiency
For the use and Benefit of the City of Belleview Only:

____

FREDERICK E. LANDT, III
City Attorney

CERTIFICATE OF ADVERTISING

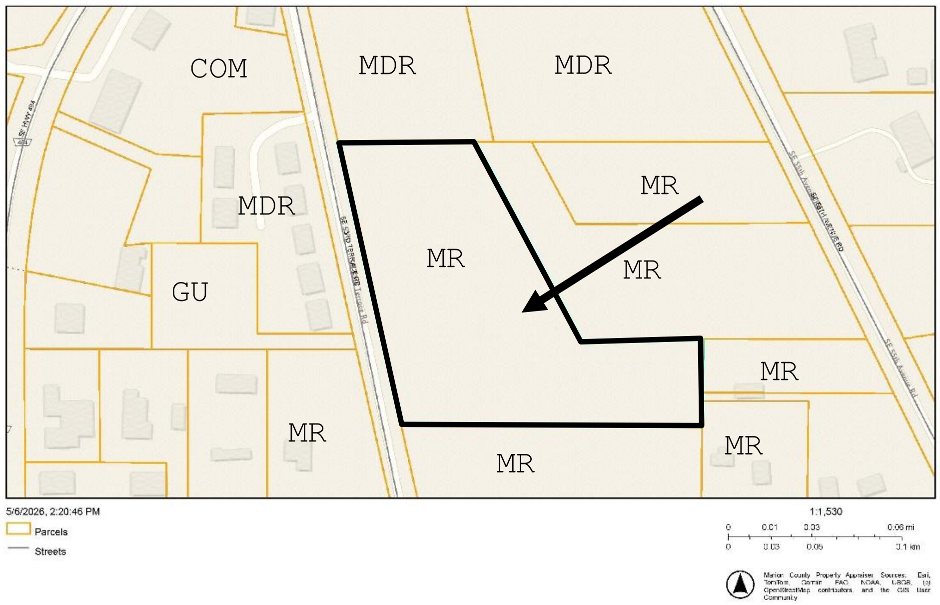
I HEREBY CERTIFY that foregoing Ordinance was advertised for a Public Hearing on the county's publicly accessible website on _____________ and ____________ in accordance with Florida Statutes.

____

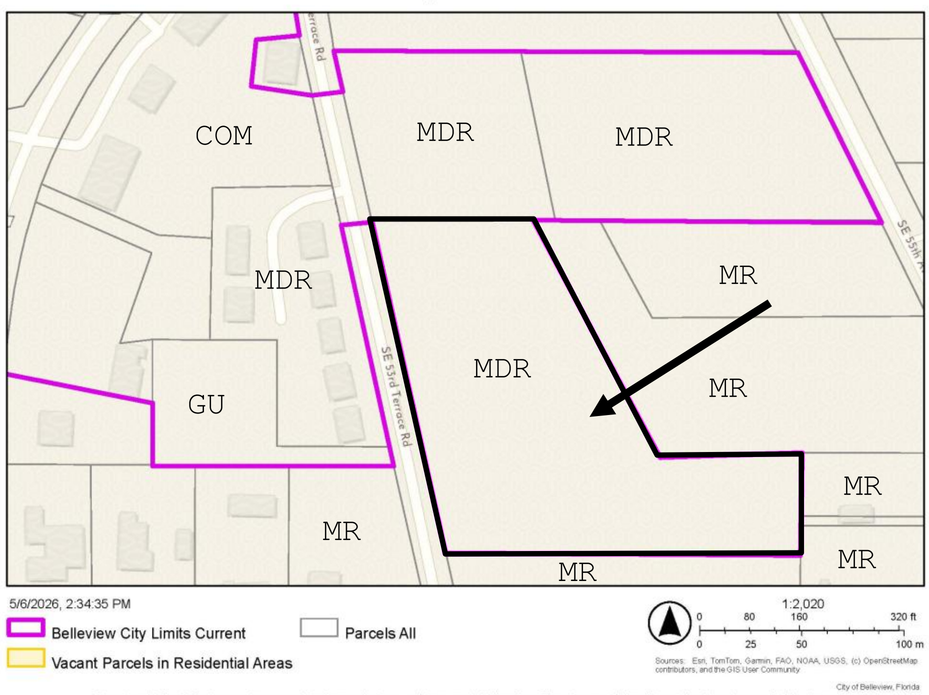
Lezli Merritt
City Clerk

Map 1 - Future Land Use

Existing FLU

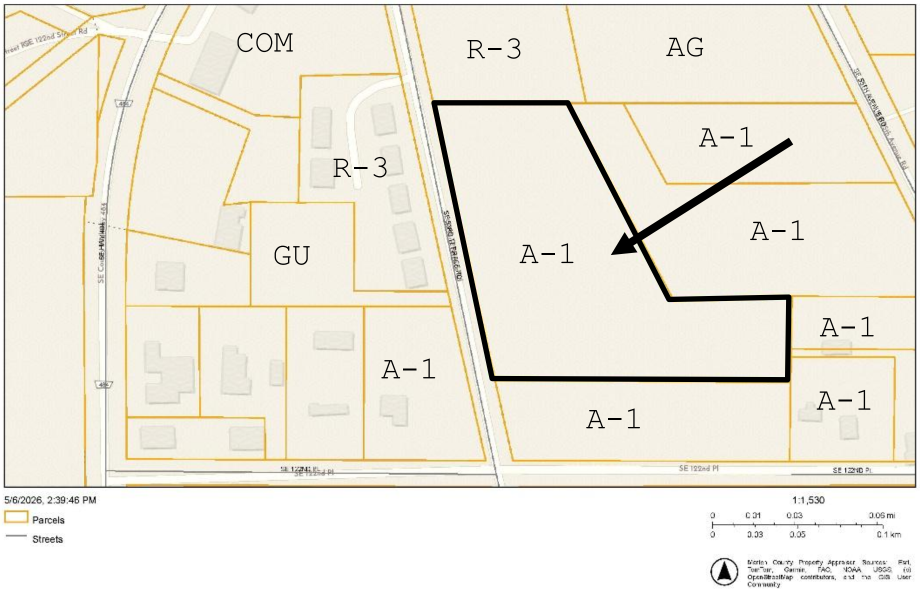


Proposed FLU

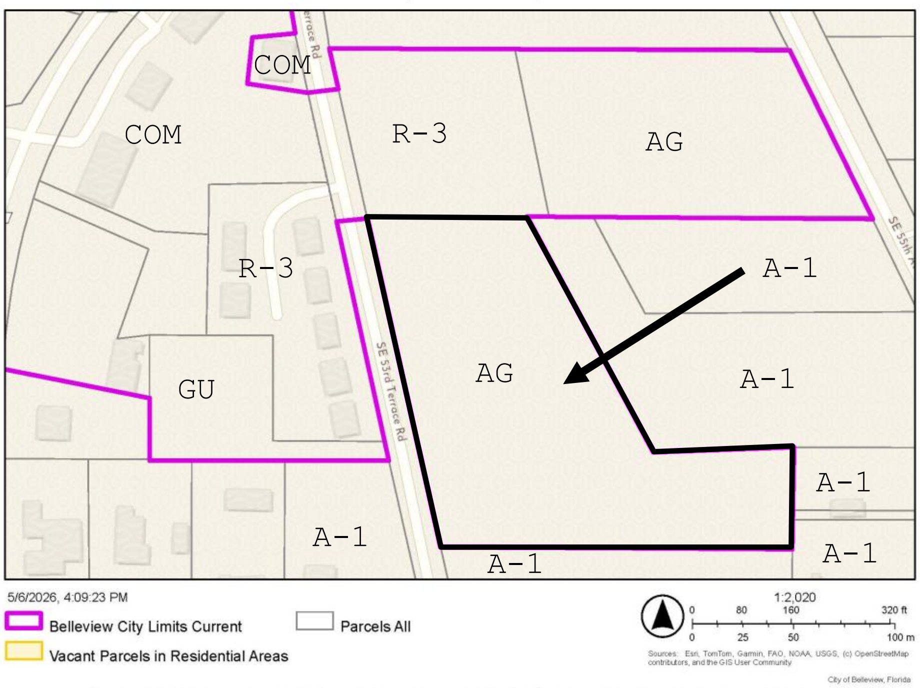


Map 2- Zoning

Existing Zoning



Proposed Zoning



CITY OF BELLEVIEW

Date: 05/14/2026	Planning & Zoning Board Hearing: 07/14/2026 Commission: First Reading 08/18/2026 - Final Reading 09/15/2026

Application Number:
JSSC25-0003

Project Number:
SSC25-0003

Application Type:
Small Scale Comprehensive Plan Amendment

Request:
Amend the City's Future Land Use and Zoning Maps

Owner/Applicant:
Figueroa Rocio Perez

Agent/Engineer/Architect:
N/A

Parcel #:
38526-000-00

Acreage:
5.20 +/-

Proposed Future Land Use: Medium Density Residential

Proposed Zoning:
AG

P&Z Recommendation:
Motion to recommend approval passed unanimously

Comprehensive Plan Amendment: Small Scale

LOCATION MAP

38526-000-00

Public Notice
Notice of public hearing was mailed on May 13, 2026, to 17 property owners within 300 feet of the subject property. The City has received one phone call concerning the notice. The caller inquired about future use and stated no objections.

Location
This property is located at 12183 SE 53rd Terrace Road, which is off SE HWY 484, in the vicinity of Belleview West on 484 Plaza and Wilkies Automotive. The subject property appears to be located in Flood Zone X, as found on Community Panel Number 12083-C0741D of the FEMA maps.

Request
This application is a request to amend the Future Land Use Map of the Belleview Comprehensive Plan and amend the Official Zoning Map of the City of Belleview.

Background

The subject property is owned by Rocio Perez Figueroa and was annexed into the city in March 2026. The property is being developed with a single-family home. Marion County has required that the home be connected to City water. Sewer lines are not available on SE 53rd Ter Rd, therefore, Marion County has permitted a nitrogen reducing septic tank. This application amends the Future Land Use Map and Zoning Map to include the property, and assigns future land use and zoning designations (Chart 1). The applicant is requesting rezoning from Marion County General Agriculture (A-1) to City Agriculture (AG) and land use change from Marion County Medium Residential to City of Belleview Medium Density Residential. The proposed commercial Future Land Use and AG zoning category are appropriate to the proposed use and compatible with adjacent areas.

Table 1

Future Land Use Map Request	From: Medium Residential (County) To: Medium Density Residential (City)
Zoning Map Request	From: A-1 (County) To: AG (City)
Location	One parcel totaling 5.20 acres +/-. Parcel number 38526-000-00
Property Owner(s)	Rocio Perez Figueroa
Surrounding Future Land Use Designations	North: Residential (City) South: Residential (County) East: Residential (County) West: Residential (City/County)
Surrounding Zoning Designations	North: R-3 (City) South: A-1 (County) East: A-1 (County) West: R-3/A-1 (City/County)
Surrounding Existing Land Uses	North: Residential (City) South: Residential (County) East: Residential (County) West: Residential (City/County)
Soil Information	ARB (Soil Survey of Marion County, Florida)
Flood Zone	The subject properties appear to be located in Flood Zone X, as found on Community Panel Number 12083-C0741D of FEMA maps.

STAFF ANALYSIS:

1. **Concurrency**

   Sanitary Sewer – This property has not previously been connected to City sewer. Sewer lines are not present along SE 53rd Terrace Road. Development of this parcel has been authorized a septic tank until such time that sewer is available.

   Potable Water – This property has not previously been connected to City water. Water lines are present along SE 53rd Terrace Road. Development of this parcel will require connection to City water at developer expense. Public Works staff has indicated adequate capacity to serve the proposed land use and zoning.

Solid Waste – This property has not previously received solid waste services. Development of commercial property will require the property owner to sign up for City provided solid waste services.

Drainage – Future development will be required to meet St. John's Water Management District and City of Belleview drainage requirements. The site contains Arredondo soil which is well drained and suitable for development.

Schools – Marion County schools will not be affected by this change. Marion County Public Schools planners have been notified of this application.

2. **Impacts on Affordable Housing** – No impacts on affordable housing will result from this application.
3. **Compatibility with Adjacent Land Uses** – The subject property is located in a residential/commercial corridor and is surrounded by commercial and residential properties.
4. **Sprawl Control** – The proposed amendment is consistent with the urban sprawl control requirements of 163.3177(6)(a)9, Florida Statutes.
5. **Consistency with Adopted Codes and Standards** – The proposed amendment is consistent with the Belleview Comprehensive Plan and Land Development Regulations.

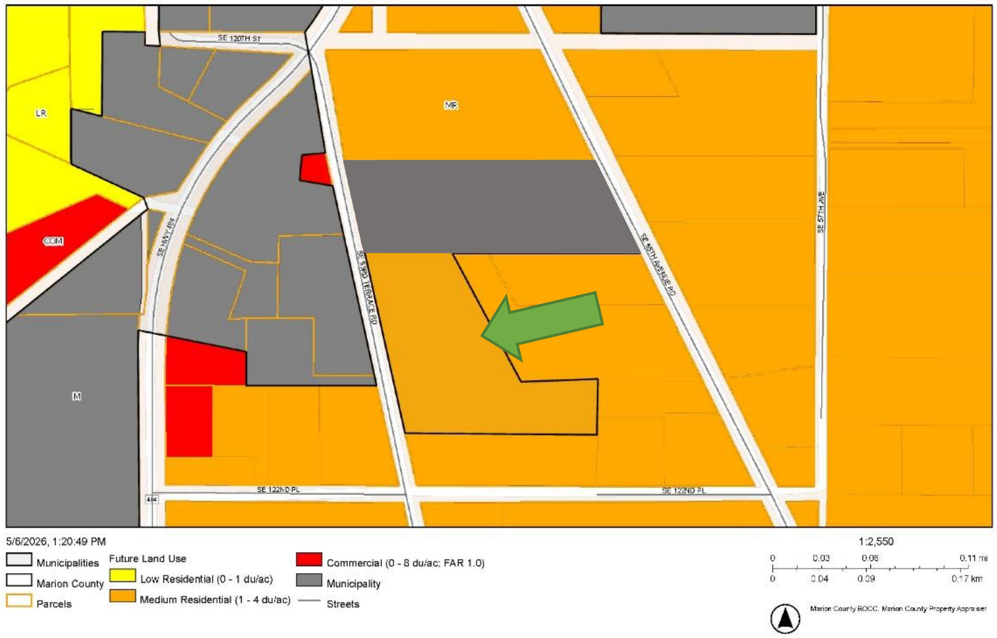
RECOMMENDATIONS:

Staff – Staff recommends **APPROVAL** of application SSC25-0003 to change the subject property from existing Marion County future land use and zoning designations to City of Belleview designations as depicted in Table 1 of this report, based upon the staff report and on the following recommended findings of fact:

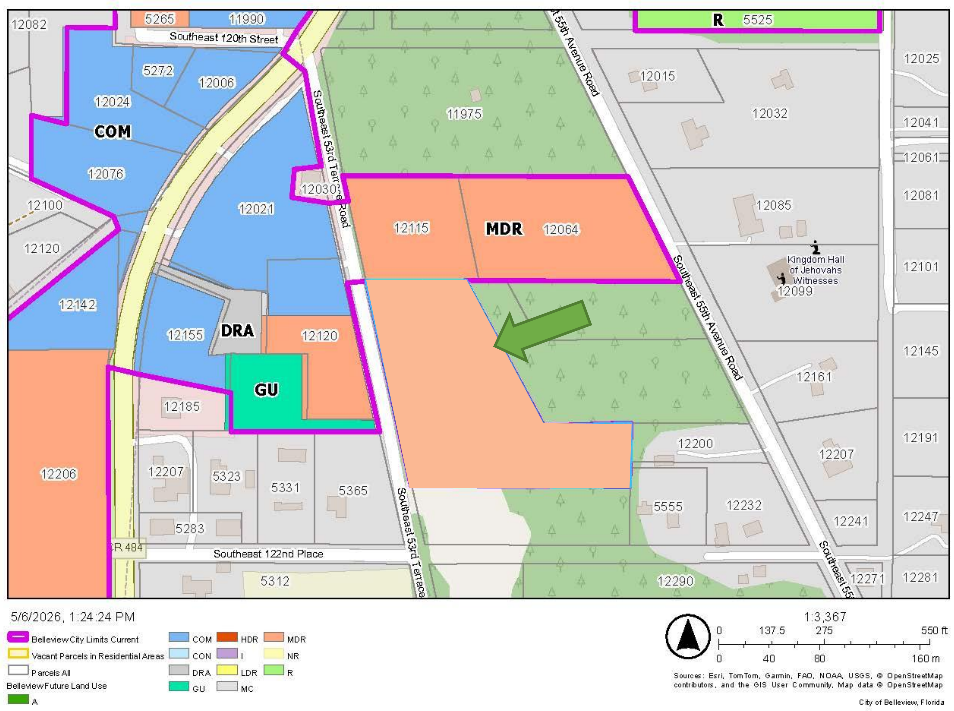
a. The proposed amendments are the result of purchase.
b. The proposed amendments are consistent with the City of Belleview Comprehensive Plan and Code of Ordinances.
c. The proposed amendments are located adjacent to existing commercial designated properties and existing business uses, and do not promote urban sprawl.
d. The proposed amendments do not grant concurrency for the subject properties and concurrency review will be required prior to any development.

Future Land Use Maps

Existing FLU

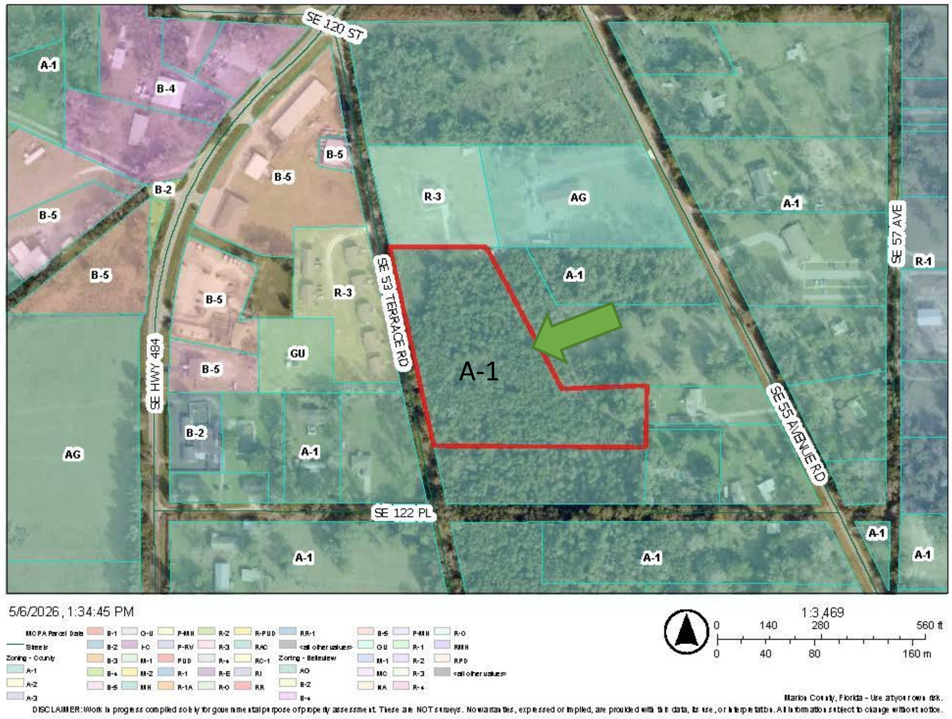


Proposed FLU

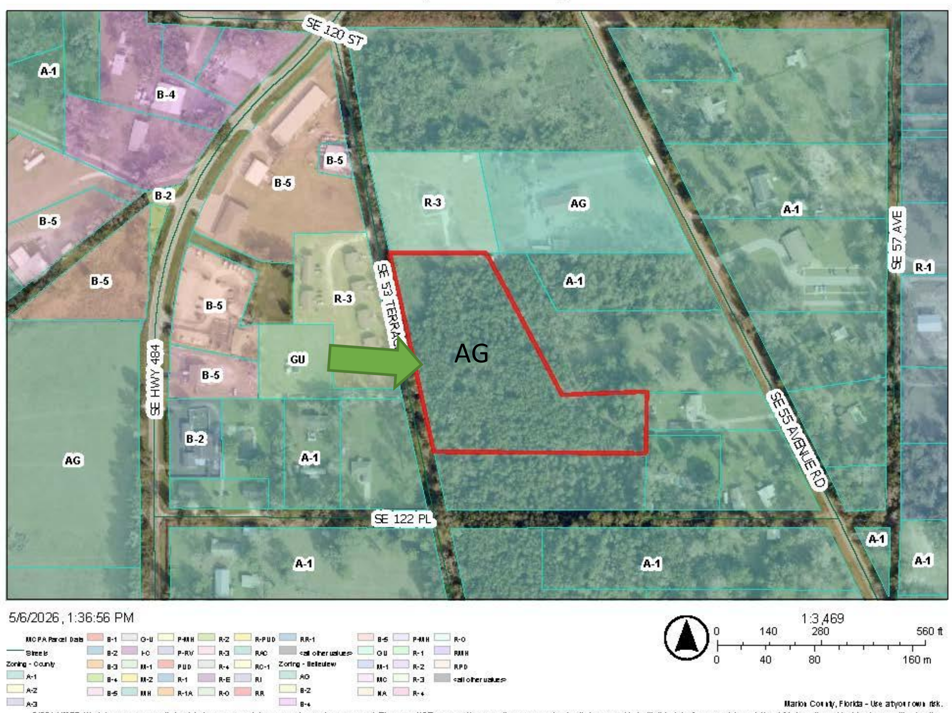


Zoning Maps

Existing Zoning



Proposed Zoning



Public Hearing: Resolution 26-07

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Resolution 26-07: Fund Balance Policy

PRESENTING PARTY:

Julie Probus, Comptroller

ITEM TYPE:

Public Hearing: Resolution

BACKGROUND:

As part of the City's ongoing review of its financial policies and procedures, staff has reviewed and updated the City's existing Fund Balance Policy for Commission consideration.

The updated policy provides guidelines for the classification and use of fund balance, establishes authority and procedures for committing and assigning fund balance, and addresses the order in which available fund balance classifications are utilized.

The policy also provides that the City's goal is to maintain an unassigned General Fund balance of no less than two months of regular General Fund operating expenditures, with the amount determined annually during the budget process.

The proposed update is intended to provide clear guidance for the management of fund balance and support the City's continued financial stability and long-term financial planning.

RECOMMENDED ACTIONS:

Motion to approve Resolution 26-07 adopting the updated City of Belleview Fund Balance Policy.

ATTACHMENTS:

Resolution 26-07 Fund Balance Policy

RESOLUTION 26-07

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BELLEVIEW, FLORIDA, ESTABLISHING A FUND BALANCE POLICY; PROVIDING FOR PURPOSE AND DEFINITIONS; ESTABLISHING REQUIREMENTS FOR COMMITTED, ASSIGNED, AND UNASSIGNED FUND BALANCES; ESTABLISHING A MINIMUM UNASSIGNED GENERAL FUND BALANCE; ESTABLISHING AN ORDER OF EXPENDITURE OF FUNDS; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of Belleview, Florida recognizes that maintaining adequate fund balances is an important component of the City's financial stability and fiscal responsibility; and

WHEREAS, unassigned fund balance is an important measure of the City's economic stability and provides financial resources to mitigate risks associated with unforeseen revenue fluctuations, unanticipated expenditures, emergencies, and other unforeseen circumstances; and

WHEREAS, adequate fund balance also provides necessary cash flow liquidity for the City's general operations; and

WHEREAS, the City Commission desires to establish guidelines for the classification, maintenance, and expenditure of fund balances in accordance with generally accepted governmental accounting principles and sound financial management practices; and

WHEREAS, the City Commission finds that adoption of a formal Fund Balance Policy will promote financial stability, provide guidance for the City's budgeting and financial management practices, and protect the City's ability to respond to unforeseen financial circumstances;

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Belleview, Florida, the Fund Balance Policy reads as follows:

1. Purpose

The purpose of this Fund Balance Policy is to establish guidelines for the City's fund balance. The City shall maintain adequate levels of unassigned fund balance to mitigate financial risks associated with unforeseen revenue fluctuations, unanticipated expenditures, emergencies, and similar circumstances. Fund balance shall also provide adequate cash flow liquidity for the City's general operations.

2. Definitions

For purposes of this Resolution, the following terms shall have the meanings set forth below:

a. **Fund Equity.** The difference between a fund's assets and its liabilities

b. **Fund Balance.** The portion of fund equity that is classified as either spendable or nonspendable. Fund balance shall be classified into the following five categories:

    1. **Nonspendable Fund Balance.** Amounts that are not in a spendable form or are required to be maintained intact, including inventory and prepaid items.

    2. **Restricted Fund Balance.** Amounts that may be spent only for specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation, including grants and impact fees.

    3. **Committed Fund Balance.** Amounts that may be used only for specific purposes determined through formal action of the City's highest level of decision-making authority. Commitments may be changed or removed only through the same formal action that originally imposed the constraint.

    4. **Assigned Fund Balance.** Amounts intended by the City to be used for specific purposes. Such intent may be expressed by the City Commission or by an official or body to which the City Commission has delegated the authority to assign fund balance. In governmental funds other than the General Fund, assigned fund balance represents amounts that are not restricted or committed and are intended to be used for the purposes of that fund.

    5. **Unassigned Fund Balance.** The residual classification of the General Fund, consisting of all amounts not included in the other fund balance classifications. Unassigned amounts are generally available for any lawful governmental purpose.

3. <u>Committed Fund Balance</u>

The City Commission is the City's highest level of decision-making authority. Formal action required to establish, modify, or rescind a fund balance commitment shall be accomplished through a resolution approved by the City Commission at a regular meeting.
Any resolution establishing or rescinding a fund balance commitment shall be approved prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent fiscal period.

4. <u>Assigned Fund Balance</u>

The City Commission or the City Administrator is authorized to assign fund balance for a specific purpose in accordance with this Fund Balance Policy and any applicable direction or policies established by the City Commission.

5. Minimum Unassigned Fund Balance.

The City shall strive to maintain an adequate General Fund unassigned fund balance to:

- **a.** Provide liquidity to meet seasonal cash flow shortfalls;
- **b.** Reduce the City's susceptibility to emergencies and unanticipated expenditures;
- **c.** Mitigate the effects of unexpected revenue shortfalls; and
- **d.** Preserve the City's financial flexibility and overall financial position.

Fund balance information may also be considered when evaluating the City's ability to repay long-term debt, reduce property taxes, modify governmental programs, or otherwise enhance the City's financial position in accordance with policies established by the City Commission.

It shall be the City's goal to achieve and maintain an unassigned fund balance in the General Fund equal to no less than two (2) months of regular General Fund operating expenditures, with the target amount to be determined annually during the budget process.

A General Fund unassigned fund balance of less than two (2) months of regular General Fund operating expenditures shall be considered a matter of financial concern, except when unusual or deliberate circumstances warrant a lower balance.

If, at the end of any fiscal year, the actual General Fund unassigned fund balance falls below the minimum target established by this Resolution, the City Commission shall, in conjunction with the proposed budget for the subsequent fiscal year, consider and adopt a plan identifying expenditure or expense reductions, revenue increases, or other appropriate measures necessary to restore the fund balance to the established minimum level.

6. Order of Expenditure of Funds

When multiple fund balance classifications are available for expenditure, the City shall use the most restricted funds first, followed by less restricted classifications.

When both restricted and unrestricted fund balances are available for an expenditure, restricted amounts shall be used first.

When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances may be used, the City shall generally expend funds in the following order: Committed Fund Balance; Assigned Fund Balance; and Unassigned Fund Balance.

Nothing in this section shall be construed to require the expenditure of funds in a manner inconsistent with applicable law, grant requirements, contractual obligations, bond covenants, or other legally enforceable restrictions.

7. **Implementation**
The City Administrator, Comptroller, and other appropriate City officials are authorized and directed to take all actions necessary to implement and administer this Fund Balance Policy in accordance with this Resolution, applicable law, and generally accepted governmental accounting principles.

BE IT FURTHER ORDAINED by the City Commission of the City of Belleview, Florida, that sections of this Resolution may be renumbered or re-lettered to accomplish such intention and that the word "resolution" may be changed to "section", "article", or other appropriate designation. All resolutions, policies, or portions thereof in conflict with any provision of this Resolution are hereby repealed to the extent of such conflict.

EFFECTIVE DATE This Resolution shall become effective immediately

PASSED AND RESOLVED by a **____** vote of the City Commission of the City of Belleview, Florida on the 15th day of September, 2026.

CITY OF BELLEVIEW

____
CHRISTINE DOBKOWSKI
Mayor/Commissioner

Attest:

____
Lezli Merritt
City Clerk

Approved As To Form And Legality:

____
FREDERICK E. LANDT, III
City Attorney

CERTIFICATE OF ADVERTISING

I HEREBY CERTIFY that the foregoing Resolution was posted and available for public review on our website under Upcoming Public Hearings and in our online agenda packet prior to the Commission meeting in accordance with City policy.

____
Lezli Merritt
City Clerk

Unscheduled Audience

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Unscheduled Audience

PRESENTING PARTY:

Mayor Dobkowski

ITEM TYPE:

Unscheduled Audience

BACKGROUND:

Protocol:

1. Please speak clearly, stating your name and address for the record.
2. Each speaker is allowed a maximum of three (3) minutes, unless allotted more time by the Mayor.
3. Citizen comments will be directed to the City Commission and not addressed to a single staff person or the City Attorney, unless so directed by the Mayor.
4. Please give any documents or packets you may have for distribution to the Commission to the City Clerk. If you wish to have them distributed immediately, eight copies will be required.
5. After stating your concern or suggestion to the Commission, please take your seat.

While we understand the emotional aspect of some topics, we ask that you remain civil and respectful.

RECOMMENDED ACTIONS:

ATTACHMENTS:

City Clerk: Utility Billing Write-Off Analysis

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

City Clerk: Utility Billing Write-Off Analysis

PRESENTING PARTY:

Lezli Merritt, City Clerk

ITEM TYPE:

Other City Business/Department Updates

BACKGROUND:

The Utility Billing Write-Off for FY 2024 and FY 2025 was approved at the September 1, 2026 meeting. A formal analysis was unavailable at the time, but the analysis has now been completed and available for review. The analysis shows some of the main causes of write-off amounts are:

1. Refunded Deposits
2. Delayed Disconnections
3. Lack of Balance Transfers
4. Major Leaks and/or Billing Issues

RECOMMENDED ACTIONS:

ATTACHMENTS:

Utility Billing Write-Off Analysis

CITY OF BELLEVIEW

City with Small Town Charm
www.belleviewfl.org

Administration
5343 SE Abshier Boulevard
Belleview, FL 34420
Office: 352-245-7021
Fax: 352-245-6532

Utility Billing Write-Off Analysis

Deposit Refunds
- 107 accounts identified that did not have deposits
- Percentage: 33%
- Total write-offs: $18,114.18
- Write-off amount if accounts had deposits: $7,244.87
- Percentage of write-off: 13%
- Active accounts with no deposit: 1814

Delayed Disconnections
- 24 accounts identified that were delayed in disconnection
- Percentage: 7%
- Total write-offs: $10,020.63
- Write-off amount if accounts had been disconnected on schedule: $5,701.96
- Percentage of write-off: 10%

Balance Transfers
- 17 accounts identified that can be transferred to active accounts
- Percentage: 5%
- Total amount transferred: $3,287.25
- Percentage of write-off: 6%

Major Leaks and/or Billing Issues
- 5 accounts identified that had billing issues and/or major leaks
- Percentage of accounts: 2%
- Total write-offs: $9,615.10
- Percentage of write-off: 17%

Actions Since March 2026
- Deposits are no longer refunded
- Consistent disconnection dates have been set
- Additional deposits are collected upon each disconnection/restoration of services
- Customers with no deposit and two disconnections must restore deposit
- Accounts are being sent to collections after 90 days
- Old balances are being transferred if the customer has an active account

Development Services: Updates

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Development Services: Updates

PRESENTING PARTY:

Shawna Chancey, Development Services Director

ITEM TYPE:

Other City Business/Department Updates

BACKGROUND:

RECOMMENDED ACTIONS:

ATTACHMENTS:

Finance Department: Updates

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Finance Department: Updates

PRESENTING PARTY:

Julie Probus, Comptroller

ITEM TYPE:

Other City Business/Department Updates

BACKGROUND:

RECOMMENDED ACTIONS:

ATTACHMENTS:

Public Works: Updates

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Public Works: Updates

PRESENTING PARTY:

Bob Titterington, Public Works Director

ITEM TYPE:

Other City Business/Department Updates

BACKGROUND:

RECOMMENDED ACTIONS:

ATTACHMENTS:

Police Department: Updates

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Police Department: Updates

PRESENTING PARTY:

Terry Holland, Chief of Police

ITEM TYPE:

Other City Business/Department Updates

BACKGROUND:

RECOMMENDED ACTIONS:

ATTACHMENTS:

Information Technology: Updates

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Information Technology: Updates

PRESENTING PARTY:

Kevin Towne, IT Director

ITEM TYPE:

Other City Business/Department Updates

BACKGROUND:

RECOMMENDED ACTIONS:

ATTACHMENTS:

City Attorney: Updates

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

City Attorney: Updates

PRESENTING PARTY:

Fred Landt, Attorney

ITEM TYPE:

Other City Business/Department Updates

BACKGROUND:

RECOMMENDED ACTIONS:

ATTACHMENTS:

City Administrator: Updates

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

City Administrator: Updates

PRESENTING PARTY:

Mariah Moody, City Administrator

ITEM TYPE:

Other City Business/Department Updates

BACKGROUND:

RECOMMENDED ACTIONS:

ATTACHMENTS:

Commission Updates

CITY COMMISSION MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 15, 2026

AGENDA ITEM:

Commission Updates

PRESENTING PARTY:

Mayor Dobkowski

ITEM TYPE:

Commission Updates

BACKGROUND:

Updates From:

- Commissioner Ray Dwyer
- Commissioner Ron Livsey
- Commissioner Michael Goldman
- Commissioner Bo Smith
- Mayor Christine Dobkowski

RECOMMENDED ACTIONS:

ATTACHMENTS: