CITY OF BELLEVIEW AGENDA
City Commission Special Meeting

City Commission Chambers
5343 SE Abshier Boulevard
Belleview, Florida 34420
September 29, 2026
6:00 PM

MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE - COMMISSIONER LIVSEY

ROLL CALL

PUBLIC HEARING: BUDGET

Budget Summary
Correction of Tentative Budget for Final Adoption

Resolution 26-12: Final Millage for 26/27 FY
Resolution 26-12 Final Millage FY 26-27

Resolution 26-13 Final Budget for 26/27 FY
Resolution 26-13 Final Budget FY 26-27

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CITY COMMISSION SPECIAL MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 29, 2026

AGENDA ITEM:

Budget Summary

PRESENTING PARTY:

Julie Probus, Comptroller

ITEM TYPE:

General Information Items

BACKGROUND:

Brief overview of the budget including a correction of a calculation error, which resulted in a reduction of $182,012 in property tax and fund balance reserve.

RECOMMENDED ACTIONS:

ATTACHMENTS:

Correction of Tentative Budget for Final Adoption

The Commission reserves the right to postpone any decision on audience, or walk-in requests until sufficient time has been allowed for review of documentation.

2026-2027 City of Belleview Proposed Budget

	Adopted Tentative Budget Amount	Proposed FINAL Budget Amount	Correction Amount
Ad Valorem Taxes	$ 2,989,211	$ 2,807,199	$ (182,012)
Total Revenue	$ 45,454,272	$ 45,272,260	$ (182,012)
Fund Balance/Reserves/Net Assets	$ 16,888,686	$ 16,706,674	$ (182,012)
Total Expenditures	$ 45,454,272	$ 45,272,260	$ (182,012)

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CITY COMMISSION SPECIAL MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 29, 2026

AGENDA ITEM:

Resolution 26-12: Final Millage for 26/27 FY

PRESENTING PARTY:

Julie Probus, Comptroller

ITEM TYPE:

Public Hearing: Resolution

BACKGROUND:

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

RECOMMENDED ACTIONS:

Approve Resolution 26-12

ATTACHMENTS:

Resolution 26-12 Final Millage FY 26-27

The Commission reserves the right to postpone any decision on audience, or walk-in requests until sufficient time has been allowed for review of documentation.

RESOLUTION 26-12

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BELLEVIEW, FLORIDA, ADOPTING THE FINAL 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 final 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 29th 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

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 : 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 :

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CITY COMMISSION SPECIAL MEETING AGENDA ITEM REPORT

DATE OF MEETING: September 29, 2026

AGENDA ITEM:

Resolution 26-13 Final Budget for 26/27 FY

PRESENTING PARTY:

Julie Probus, Comptroller

ITEM TYPE:

Public Hearing: Resolution

BACKGROUND:

The Tentative Budget for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 to be set in the amount of $45,272,260.

RECOMMENDED ACTIONS:

Approve Resolution 26-13

ATTACHMENTS:

Resolution 26-13 Final Budget FY 26-27

The Commission reserves the right to postpone any decision on audience, or walk-in requests until sufficient time has been allowed for review of documentation.

RESOLUTION 26-13

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BELLEVIEW, ADOPTING THE FINAL 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 on September 15, 2026 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 $45,272,260; and

WHEREAS, the City Commission has set a final 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 Final Budget for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 in the amount of $45,272,260 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 29th 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	3,682,883
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 Financial Source – Transfer in	2,575,858
Total General Fund Revenues	**19,905,020**

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	5,378,114
Total for Transfers Out	4,942,833
Total General Fund Expenditures	**19,905,020**

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 Reserves	**17,112,855**

Water/Sewer Fund 2027 Fiscal Year Expenditures

Operations	3,547,654
Capital Outlay and Projects	5,466,500
Debt Services	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 Rees	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	**$45,272,260**
TOTAL OF ALL FUNDS 2027 FISCAL YEAR EXPENDITURES	**$45,272,260**

*Property taxes based on 5.5 mills x the value /1,000