CITY OF BELLEVIEW AGENDA
City Commission Workshop

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

Roll Call

Presentation

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

Adjournment

Item Cover Page

CITY COMMISSION WORKSHOP AGENDA ITEM REPORT

DATE OF MEETING: August 25, 2026

AGENDA ITEM:

Budget Workshop Presentation

PRESENTING PARTY:

Mariah Moody, City Administrator

ITEM TYPE:

Presentation

BACKGROUND:

Included:

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

RECOMMENDED ACTIONS:

Review and Discuss

ATTACHMENTS:

2026-27 Budget Presentation
2026-27 Budget Packet

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.

Fiscal Year 2026-2027Budget

City of Belleview

2026-27 Budget year

Budget Summary – All Funds

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

Budget Summary – General Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY ADOPTED BUDGET

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

Budget Summary – Water/Sewer Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY ADOPTED BUDGET

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

Budget Summary – CRA

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

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

Budget Summary – Recreation Impact Fee Funds

CITY OF BELLEVIEW FLORIDA

2026-2027 FY ADOPTED BUDGET

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

Budget Summary – Police Impact Fee Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY ADOPTED BUDGET

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

Budget Summary – Infrastructure Surtax Fund

CITY OF BELLEVIEW FLORIDA

2026-2027 FY ADOPTED BUDGET

Special Revenue Fund - INFRASTRUCTURE SURTAX - 2027 Fiscal Year Revenues			
Miscellaneous Revenue	-	-	8,000
Local Option Sales Tax	-	-	1,062,871
Transfers In	-	-	4,760,821
Total Revenues	**-**	**-**	**5,831,692**
Special Revenue Fund - INFRASTRUCTURE SURTAX- 2027 Fiscal Year Expenditures			
Capital Projects	-	-	200,000
Reserve for Contingencies	-	-	5,631,692
Total Expenditures	**-**	**-**	**5,831,692**

Budget Analysis – Changes to the Budget



How did the process change from Prior Years

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)



Salary increases

	3% cost of living increase $110,161	General fund $81,984 and WS $28,177
	$19,926 increase related to salary study	General fund $12,686 and WS $7,240
	Scheduled pay increases $32,756 ($30,554 GF & $2,202 WS)	
	New Positions salaries and benefits (excluding building official) $284,176 all in the general fund	
	Building official salary and benefits $138,177	Net cost savings of $182,274

What's in this budget?

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



Use of restricted reserves for capital

$1,000,000 CRA

$115,000 Police Impact

$800,000 2nd LO Gas Tax

$200,000 Infrastructure Surtax

$700,000 Recreation Impact

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

Use of restricted reserves for capital/grants

$2,955,000 Water Impact Fees

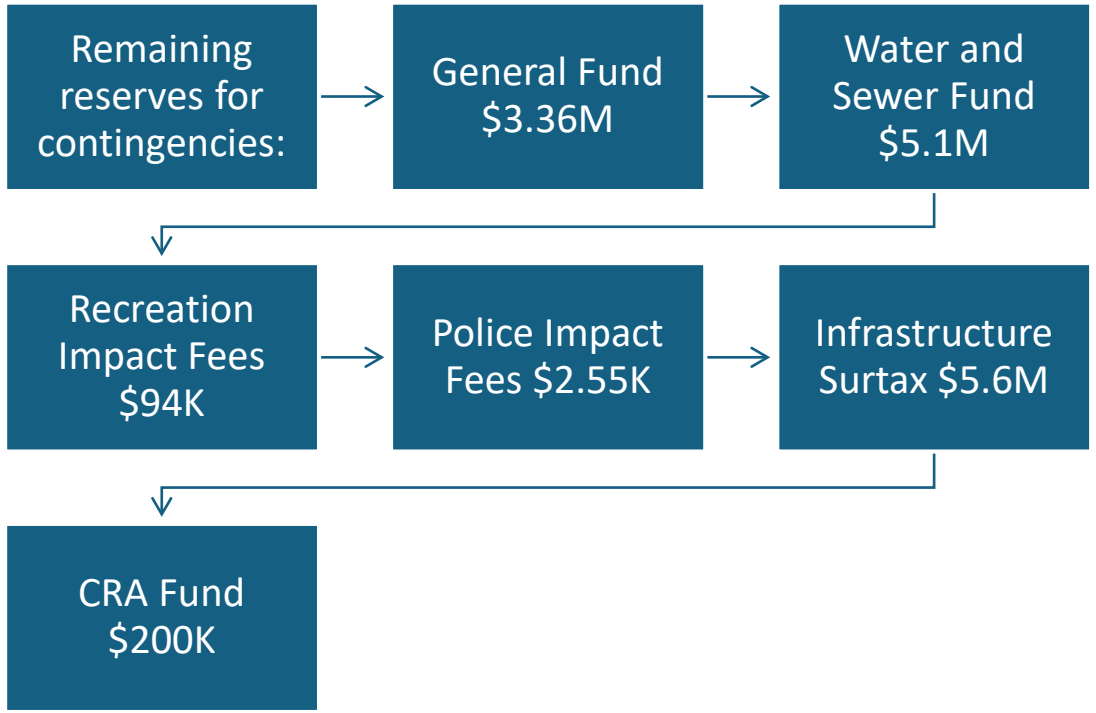
- Watermain extensions, hydro tank for well 5, valve exercising machine, new meter at Spruce Creek, backflow at sports complex

$2,400,000 Sewer Impact Fees

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

Much needed reserves

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





Total Budget all funds

$45,086,279

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

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

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

Proposed Millage Rate

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

CITY OF BELLEVIEW FLORIDA

2026-2027 FY PROPOSED BUDGET

	Budget as Adopted 2026	Amended Budget 2026	Proposed Budget 2027 -Rollback Rate of 4.7596%
General Fund 2027 Fiscal Year Revenues			
Taxes	4,177,698	4,177,698	3,496,901
Permits and Fees	377,050	485,050	651,441
Franchise Fee	600,409	590,409	652,225
Grant Revenue	-	8,000	-
Shared Revenue	921,895	921,895	900,896
Charges for Services	540,719	549,719	559,620
Fines & Forfeitures	140,081	142,581	158,756
Misc. Revenue	298,730	308,930	349,649
Cash Balance Forward	668,395	978,395	10,373,694
Other Finance Source - Transfer In	1,220,708	2,575,858	2,575,858
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Total for Garbage and Solid Waste	510,919	460,919	420,000
Total for Cemetery	18,150	6,150	30,674
Total for Streets	1,749,705	1,728,515	780,577
Total for Road Maintenance and Construction	364,000	133,000	942,792
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Total for Transfers Out	154,076	154,076	4,942,833
TOTAL EXPENDITURES	**8,945,685**	**10,738,535**	**19,719,039**
Water/Sewer Fund 2027 Fiscal Year Revenues			
Shared Revenues and Grants	15,120,000	21,120,000	856,250
Charges for Services	5,451,093	5,454,593	5,707,200
Miscellaneous Revenue	54,000	111,000	116,000
Impact Fee Revenue		925,000	1,325,000
Cash Balance Forward	4,325,000	4,325,000	9,108,405
TOTAL REVENUES	**24,950,093**	**31,935,593**	**17,112,855**
Water/Sewer Fund 2027 Fiscal Year Expenditures			
Operations	4,361,394	3,046,569	3,547,654
Capital Outlay and Projects	19,481,000	25,243,200	5,466,500
Debt Service	376,037	376,037	376,043
Reserve for Contingencies	14,794	1,152,919	5,146,800
Other Finance Uses - Transfer Out	716,868	2,116,868	2,575,858
TOTAL EXPENDITURES	**24,950,093**	**31,935,593**	**17,112,855**
Special Revenue Fund - RECREATION IMPACT FEES - 2027 Fiscal Year Revenues			
Miscellaneous Revenue	1,950	1,950	7,500
Recreation Impact Fees	50,000	50,000	150,000
Cash Balance Forward	-	-	636,709
Total Revenues	**51,950**	**51,950**	**794,209**

Special Revenue Fund - RECREATION IMPACT FEES - 2027 Fiscal Year Expenditures			
Capital Projects			700,000
Reserve for Contingencies	51,950	51,950	94,209
Total Expenditures	**51,950**	**51,950**	**794,209**
Special Revenue Fund - POLICE IMPACT FEES - 2027 Fiscal Year Revenues			
Miscellaneous Revenue	1,000	1,000	2,500
Impact Fees - Public Safety	35,000	35,000	69,000
Cash Balance Forward			299,056
Total Revenues	**36,000**	**36,000**	**370,556**
Special Revenue Fund - POLICE IMPACT FEES - 2027 Fiscal Year Expenditures			
Capital Projects			115,000
Reserve for Contingencies	36,000	36,000	255,556
Total Expenditures	**36,000**	**36,000**	**370,556**
Special Revenue Fund - INFRASTRUCTURE SURTAX - 2027 Fiscal Year Revenues			
Miscellaneous Revenue	-	-	8,000
Local Option Sales Tax	-	-	1,062,871
Transfers In	-	-	4,760,821
Total Revenues	**-**	**-**	**5,831,692**
Special Revenue Fund - INFRASTRUCTURE SURTAX- 2027 Fiscal Year Expenditures			
Capital Projects	-	-	200,000
Reserve for Contingencies	-	-	5,631,692
Total Expenditures	**-**	**-**	**5,831,692**
Community Redevelopment Fund 2027 Fiscal Year Revenues			
Tax Increment - County and City	132,197	132,197	146,338
Miscellaneous	2,500	2,500	8,000
Cash Balance Forward	227,402	227,402	921,578
Transfer In from Other Funds	154,076	154,076	182,012
Total Revenues	**516,175**	**516,175**	**1,257,928**
Community Redevelopment Fund 2027 Fiscal Year Expenditures			
CRA Expenses	6,175	57,175	57,625
Capital Projects	-	-	1,000,000
Reserve for Contingencies	-	-	200,303
Other Finance Uses - Transfer Out	510,000	459,000	-
Total Expenditures	**516,175**	**516,175**	**1,257,928**
TOTAL OF ALL FUNDS 2027 FISCAL YEAR REVENUES	**$34,499,903**	**$43,278,253**	**$45,086,279**
TOTAL OF ALL FUNDS 2027 FISCAL YEAR EXPENDITURES	**$34,499,903**	**$43,278,253**	**45,086,279**

CITY OF BELLEVIEW

2026-2027 BUDGET

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

CITY OF BELLEVIEW

2026-2027 BUDGET

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

CITY OF BELLEVIEW

2026-2027 BUDGET

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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
GL NUMBER	DESCRIPTION									
Fund 01 - General Fund										
Expenditures										
Dept 11 - Commission										
SALARIES & BENEFITS EXPENSE										
01-11-501200	Salaries	50,400	50,400	50,400						50,400
01-11-502100	Payroll Taxes	3,856	3,856	3,856						3,856
01-11-502300	Employee Insurance	85,140	85,140	102,120						102,120
01-11-502400	Workers Compensation	250	250	855						855
SALARIES & BENEFITS EXPENSE		139,646	139,646							157,231
OPERATIONS EXPENSE										
01-11-504000	Training/Travel & Per Diem	1,500	2,640							3,526
01-11-504100	Telephone/Communications	3,000	3,621							4,006
01-11-504200	Postage	25	33							41
01-11-504300	Utility Services	3,100	3,990							4,290
01-11-504400	Equipment Rental	610	875							1,020
01-11-504520	Errors/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							3,861,045
RESERVES										5,192,132
Total Dept 11 - Commission		297,661	3,053,179							5,394,959

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
Dept 12 - Executive/Administrative										
SALARIES & BENEFITS EXPENSE										
01-12-501200	Salaries	634,336	634,336	590,144	17,704	6,542	3,706			618,096
01-12-501203	Event Salaries	3,500	4,649							5,740
01-12-501204	Salaries - Emergency Compensation	2,500	-							1,979
01-12-501225	Employee Bonus	3,483	3,445	5,395						5,395
01-12-501400	Overtime	2,500	2,446							2,751
01-12-501505	Incentive Pay - Bilengual	500	408							400
01-12-501206	Shoe/Clothing allowance		-	-						-
01-12-502100	Payroll Taxes	48,527	49,364	45,559	1,354	500	284			48,498
01-12-502200	Retirement	63,433	64,528	51,735	1,770	654	371			55,577
01-12-502300	Employee Insurance	158,360	158,360	169,519						169,519
01-12-502300	Life insurance		-	2,169						2,169
01-12-502400	Workmans Compensation	4,000	4,000	1,732						1,732
SALARIES & BENEFITS EXPENSE		921,139	921,536							911,857
OPERATIONS EXPENSE										
01-12-503005	Professional Services	1,000	-							1,000
01-12-503100	Legal Services	107,000	83,880							75,000
01-12-503110	Ordinance Codification	6,500	6,964							5,000
01-12-503150	Medical	250	202							200
01-12-503425	Records Storage	425	378							400
01-12-504000	Training/Travel & Per Diem	5,500	5,943							8,000
01-12-504025	Educational Reimbursement	1,250								1,250
01-12-504100	Telephone	5,000	4,706							5,000
01-12-504150	Cell Phone Reimbursement	510	510							510
01-12-504200	Postage	300	378							300
01-12-504300	Utility Services	4,700	4,655							4,700
01-12-504400	Equipment Rental	750	1,021							1,000
01-12-504510	Basic General Liability	7,500	7,970							8,981
01-12-504520	Errors/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	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
Dept 13 - Finance Department										
SALARIES & BENEFITS EXPENSE										
01-13-501200	Salaries	405,744	405,744	400,269	12,008	1,026	5,175			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						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	30,883	919	78	396			32,483
01-13-502200	Retirement	40,575	41,099	40,371	1,201	103	518			42,463
01-13-502300	Employee Insurance	90,248	90,248	108,247						108,247
01-13-502300	life Insurance		-	1,468						1,468
01-13-502400	Workers Compensation	5,000	5,000	1,219						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	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
Dept 15 - Development Services Department										
SALARIES & BENEFITS EXPENSE										
01-15-501200	Salaries	371,131	371,131	355,763	10,673		7,984	97,375		471,795
01-15-501203	Event Salaries	1,300	1,262							434
01-15-501204	Salaries - Emergency Compensation	3,000	142							1,639
01-15-501206	Clothing Allowance			115				115		230
01-15-501225	Employee Bonus	3,510	3,510	3,510				650		4,160
01-15-501400	Overtime	2,200	1,596							1,210
01-15-502100	Payroll Taxes	28,506	28,890	27,493	816		611	7,508		36,679
01-15-502200	Retirement	37,263	37,764	35,939	1,067		798	9,814		47,947
01-15-502300	Employee Insurance	100,949	100,949	110,290				20,424		130,714
01-15-502300	Life Insurance			1,316				341		1,657
01-15-502400	Workers Compensation	11,790	11,790	1,886				1,950		3,836
SALARIES & BENEFITS EXPENSE		559,649	557,034							700,301
OPERATIONS EXPENSE										
01-15-503050	Comp Plan/Land Development Regs	2,000								5,000
01-15-503150	Medical	100	100							100
01-15-503170	Architect/Engineering	2,000	2,000							2,000
01-15-503410	Bldg Perm-MT Causley Inspections	300,000	300,000							382,076
	Bldg Perm-MT Causley Inspections contra							(382,076)		(382,076)
	Contract Negotiations Safebuilt backup							20,000		20,000
01-15-503415	Animal Control-Marion County	44,000	40,154							44,000
01-15-503425	Records Storage	325	173							200
01-15-504000	Training/Travel & Per Diem	4,845	3,226							9,000
01-15-504025	Educational Reimbursement	1,250	1,375							1,250
01-15-504100	Telephone/Communications	2,750	1,807					300		2,241
01-15-504150	Cell Phone Reimbursement	510	458					625		1,124
01-15-504200	Postage	500	382							1,000
01-15-504400	Equipment Rental	750	435							482
01-15-504510	Basic General Liability	8,200	4,776					3,500		9,232
01-15-504520	Errors/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					600		918
01-15-505210	Vehicle Maintenance	1,200	726							1,200
01-15-505400	Membership Books & Dues	2,500	3,004					1,800		5,800
01-15-513101	Legal Services-Code Enforcement	4,500	2,850							4,000
01-15-513410	MT Causley Code Enf Inspections									
01-15-513415	Enforcement Costs	2,000	1,045							1,000
01-15-513480	Code Enforcement-Court Costs									1,200
01-15-514000	Training/Travel & Per Diem	2,800	1,511					1,500		3,500
01-15-514100	Telephone/Communications	800								544
01-15-514200	Postage	800	968							800
01-15-514570	Auto Insurance	1,250	1,260							1,442
01-15-514920	Fees for Services	600	91							800
01-15-514960	Advertising	500	-							750

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
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		30,000
01-15-506402	Capital Outlay: Equipment							3,300		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	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
Dept 19 - Information Technology Department										
SALARIES & BENEFITS EXPENSE										
01-19-501200	Salaries	202,452	202,452	202,452	6,074				75,338	283,864
01-19-501204	Salaries - Emergency Compensation	1,000	-							863
01-19-501225	Employee Bonus	1,300	1,300	1,300					650	1,950
01-19-501400	Overtime	1,250	1,801							664
01-19-501700	On Call Pay	50	60							120
01-19-501750	Call-back Pay	100	101							25
01-19-502100	Payroll Taxes	15,487	15,737	15,587	465				5,813	21,991
01-19-502200	Retirement	20,245	20,571	20,375	607				7,599	28,746
01-19-502300	Employee Insurance	34,056	34,056	40,848					20,424	61,272
01-19-502300	Life Insurance		-	730					264	994
01-19-502400	Workers Compensation	863	863	342					171	513
SALARIES & BENEFITS EXPENSE		276,803	276,942							401,002
OPERATIONS EXPENSE										
01-19-503125	Computer Software	2,500	-							
01-19-503150	Medical									
01-19-503430	Equipment & Software Maintenance	357,908	215,795							355,965
01-19-503445	IT Service Maintenance	120,000	154,970							257,767
01-19-504000	Training/Travel & Per Diem	1,000	982							1,000
01-19-504100	Telephone/Communications	5,000	4,854							2,000
01-19-504200	Postage	35	31							50
01-19-504510	Basic General Liability	3,050	3,184							3,588
01-19-504520	Errors/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

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

CITY OF BELLEVIEW

2026-2027 BUDGET

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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
Dept 41 - Street Department										
SALARIES & BENEFITS EXPENSE										
01-41-501200	Salaries	280,794	280,794	277,915	8,337	3,215	2,998		81,037	373,502
01-41-501203	Event Salaries	4,500	2,520							2,586
01-41-501204	Salaries - Emergency Compensation	3,000	130							1,760
01-41-501206	Clothing Allowance			690					115	805
01-41-501225	Employee Bonus	3,640	2,990	3,640					1,300	4,940
01-41-501400	Overtime	4,000	5,906							3,089
01-41-501700	On Call Pay	2,100	1,957							2,781
01-41-501750	Call-back Pay	350	930							1,167
01-41-502100	Payroll Taxes	22,481	20,621	21,592	638	246	229		6,308	29,883
01-41-502200	Retirement	28,079	15,094	28,225	834	322	300		8,245	39,063
01-41-502300	Employee Insurance	98,536	98,536	114,374					40,848	155,222
01-41-502300	Life Insurance		-	1,033					287	1,320
01-41-502400	Workers Compensation	65,000	65,000	12,459					2,477	14,936
SALARIES & BENEFITS EXPENSE		512,480	494,477							631,055
OPERATIONS EXPENSE										
01-41-503150	Medical	800	1,285							1,000
01-41-503170	Architect/Engineering									
01-41-503425	Records Storage	10	6							10
01-41-503460	Railroad Fees	6,000	4,035							5,000
01-41-504000	Training/Travel & Per Diem	2,000								2,000
01-41-504100	Telephone/Communications	5,600	4,159							5,000
01-41-504200	Postage	50	33							50
01-41-504300	Utility Services	4,000	3,870							4,000
01-41-504400	Equipment Rental	1,000	726							1,000
01-41-504500	Insurance Claim Expense									
01-41-504510	Basic General Liability	9,000	9,562							10,776
01-41-504520	Errors/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	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
Dept 49 - Road Mntc & Construction										
OPERATIONS EXPENSE										
01-49-503170	Architect/Engineering	13,000	13,000							10,000
01-49-504300	Utility Services	99,000	99,000							100,000
01-49-504600	Repair & Maintenance	2,500	2,500							5,000
01-49-505000	Supplies & Equipment	-								2,000
01-49-505320	Tree Removal	-								
OPERATIONS EXPENSE		114,500	114,500							117,000
CAPITAL PROJECT EXPENSE										
01-49-506300	Capital Improvements	-								
01-49-516300	Capital Improvements-2nd Gas Tax	18,500	18,173							800,000
CAPITAL PROJECT EXPENSE		18,500	18,173							800,000
RESERVE FOR FUTURE USE EXPENSE										
01-49-519000	Reserve for future uses	-	-							25,792
RESERVE FOR FUTURE USE EXPENSE		-								25,792
Total Dept 49 - Road Mntc & Construction		133,000	132,673							942,792

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
Dept 72 - Parks and Recreation										
SALARIES & BENEFITS EXPENSE										
01-72-501200	Salaries	69,096	69,096	68,347	2,050					70,397
01-72-501203	Event Salaries	2,200	339							859
01-72-501204	Salaries - Emergency Compensation	300								123
01-72-501206	Clothing Allowance			115						115
01-72-501225	Employee Bonus	910	877	878						878
01-72-501400	Overtime	2,000	2,894							1,055
01-72-501700	On Call Pay	300								-
01-72-501750	Call-back Pay	25	24							214
01-72-502100	Payroll Taxes	5,286	5,534	5,305	157					5,634
01-72-502200	Retirement	6,910	4,422	6,934	205					7,364
01-72-502300	Employee Insurance	27,372	27,372	27,572						27,572
01-72-502300	Life Insurance			248						248
01-72-502400	Workers Compensation	8,000	8,000	1,706						1,706
SALARIES & BENEFITS EXPENSE		122,399	118,559							116,165
OPERATIONS EXPENSE										
01-72-503150	Medical	180								200
01-72-503170	Engineering	-								10,000
01-72-504000	Training/Travel & Per Diem	100								200
01-72-504100	Telephone/Communications	650	1,550							900
01-72-504200	Postage	25	6							25
01-72-504310	Utilities: Cherokee Park	425	440							425
01-72-504320	Utilities: Rec Complex	2,500	1,746							2,500
01-72-504325	Utilities: Ballfield Lights	1,600	1,729							1,600
01-72-504330	Utilities: Lake Lillian	6,000	5,410							6,000
01-72-504335	Utilities: Lake Lillian Community Center	6,000	5,607							6,000
01-72-504340	Community Garden Operations	7,500	8,043							7,500
01-72-504400	Equipment Rental	400	-							400
01-72-504500	Insurance Claim Expense									
01-72-504510	Basic General Liability	2,250	2,393							2,696
01-72-504520	Errors/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							

CITY OF BELLEVIEW

2026-2027 BUDGET

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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback

2025-2026 BUDGET

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

CITY OF BELLEVIEW

2026-2027 BUDGET

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

CITY OF BELLEVIEW

2026-2027 BUDGET

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

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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback
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
DEBT EXPENSE										
04-36-507175	SLR Principal-WWTF	109,931	109,931							111,968
04-36-507184	SLR Principal-441 Extension (ARRA)	6,029	5,991							6,185
04-36-507185	SLR Principal-441 Extension (ARRA/Compan	31,480	31,276							32,307
04-36-507186	SLR-Principle Meters	16,063	16,034							16,182
04-36-507187	SLR Principal-Clean Water (Sewer) Design	13,420	13,420							13,420
04-36-507195	SLR-Principle-WTP 3-Drinking Water	141,559	61,161							160,881
04-36-507275	SLR Interest-WWTF	28,999	28,999							26,962

CITY OF BELLEVIEW

2026-2027 BUDGET

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

CITY OF BELLEVIEW

2026-2027 BUDGET

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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback

2025-2026 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 PROPOSED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET 2027
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	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback

2025-2026 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 PROPOSED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET 2027
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	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback

2025-2026 BUDGET

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

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback

CITY OF BELLEVIEW

2026-2027 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 REVISED BUDGET	2025-2026 ESTIMATED ACTUAL	Base Salary	3% COLA	Salary Study	Scheduled Pay Adj	Add Bldg Official	New Positions	PROPOSED BUDGET 2027 Rollback

2025-2026 BUDGET

GL NUMBER	DESCRIPTION	2025-2026 PROPOSED BUDGET	2025-2026 ESTIMATED ACTUAL	PROPOSED BUDGET 2027
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

CITY OF BELLEVIEW

2026-2027 BUDGET

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

Tax Revenue Calculations
Fiscal 2026-27

Gtoss Taxavle 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 Carryforwrd determination
For 2026-27 budget

Reserve for cash flow

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

	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

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 @ Cherakee Park**	**CRA /Rec Impacts**		250,000	250,000					Sidewalks/ parking moved from 2026 to 2027
4	**Playground, picnic, walking etc**	**CRA /Rec Impacts**			150,000	300,000				CRA, ED Reserves, Autumn Glen donation. Moved
5	**Restroom**	**CRA /Rec Impacts**		225,000	300,000					moved to 2027
	Total Cost by Year		**-**	**475,000**	**700,000**					

5 year Capital Plan

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

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

Cemetery Maintenance		*DEPT. HEAD*			PW Director Bob Titterington				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
	Cap Project/Nee	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 Acredidation**	**GF**				15,000				
12	**Portable Radios**	**GF**				200,000				
13	**Paint Building**	**GF**				25,000				
14	**Impound Yard Increase in size**	**GF**					70,000			
15	**Taser equipment**	**GF**	90,240							18 Officers
	Total Cost by Year		**272,095**	**296,000**	**95,000**	**328,000**	**208,000**	**88,000**		

5 year Capital Plan

Public Works -Streets		*DEPT. HEAD*			PW Director Bob Titterington				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
	Cap Project/Item	Proposed Funding Src	2025 FY Est. Cost	2026 FY Est. Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost	2031 FY Est Cost	Assessment
1	**Street Improvement**	**GF 2nd Local Option Gas Tax**	250,000	250,000	800,000	250,000	250,000	250,000		55th Ave Rd, (one side $550,000) 56th Ave, 107th Place - 2025-2026-Resurface City streets as determined
2	**Drainage**	**Infrastructure Surtax**	150,000	150,000	150,000					Sportsplex, 2025 107th Street
5	**Sidewalks/parking/ grotto study @ Lake Lillian**	**Recreation Impact**		250,000	250,000					Will have study of grotto included so that we can look at options.
6	**Sidewalks/parking @ Cherakee Park and Lake Lillian**	**Recreation Impact**		450,000	450,000					Sidewalks/ parking
8	**Tree Removal-ROW**	**Infrastructure Surtax**	50,000	50,000	50,000	50,000	50,000	50,000	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 Exp**	**2nd Gas Tax**	25,000			400,000				Moving to 2027/28 Street portion using Gas tax
	Total Cost by Year		**25,000**	**-**	**-**					

Public Works Water/Sewer		*DEPT. HEAD*			PW Director Bob Titterington				
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR									
	Cap Project/Item	Proposed Funding Src	2025 FY Est. Cost	2026 FY Est. Cost	2027 FY Est Cost	2028 FY Est Cost	2029 FY Est Cost	2030 FY Est Cost		Assessment
WATER/SEWER REPAIR AND MAINTENANCE PROJECTS & PURCHASES										
1	**PW Building Expension**	**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				

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

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

5 year Capital Plan

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

Staffing Requests

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