

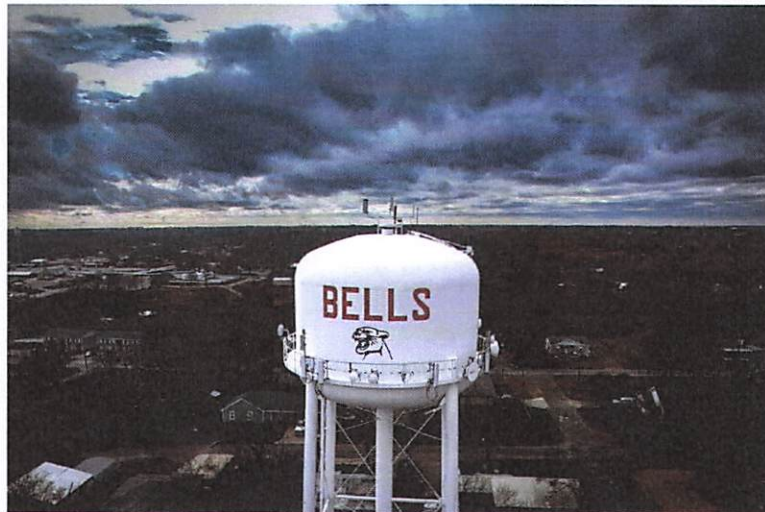


City of Bells

Crossroads of Friendliness

Annual Operating Budget

Fiscal Year October 1, 2023 to September 30, 2024



OVERVIEW OF FUNDS

The City's budget is divided into several accounts, known as funds. This is necessary because the use of the City's revenues are restricted to specific purposes. These various funds include the General (Administrative) Fund, Revenue (Utility) Fund, Debt Fund, Meter Deposit Fund, Municipal Court Technology Fund, Building Security Safety Fund, Forfeiture Fund and Seizure Fund.

GENERAL FUND

The General (Administrative) Fund is the operating fund of the City. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. Departments operating in the General Fund include Administration, Parks, Municipal Court, Police, Volunteer Fire Department and Cemetery Department.

REVENUE (UTILITY) FUND

The Revenue Fund, also know as an enterprise fund, is used to support the cost of providing safe and sanitary drinking water and wastewater treatment. Utility fees are charged to cover the cost of operations and repair/replacement expenses.

DEBT FUND

The Debt Service Fund is for debt payments and funds by property taxes. The purpose and description of items covered by this Fund and the associated debt is on the accompanying schedule.

METER DEPOSIT FUND

The Meter Deposit Fund is a fiduciary fund of the monies received by water use customers paid as a deposit to secure water service through the city's water meters. A Water Deposit fund within the Utility Fund is a daily accountability of water deposit activity. This is secured by a Certificate of Deposit in the amount of \$55,000.00. This fund is restricted for the eventual refund of deposits that are warranted.

MUNICIPAL COURT SPECIAL FUND

The City of Bells mandated by state law, have various special funds that are funded by defendants convicted of a misdemeanor offense, in the municipal court, to pay a fee not to exceed as regulated by cost of court. These fees are restricted in their use for specific items as mandated by state law.

FORFIETURE AND SEIZURE FUND

The Bells Police Department, by ordinance, created a Forfeiture and Seizure Funds respectfully for the legal processing of funds that are involved in criminal cases that have been filed through the Grayson County District Attorney Office.



City of Bells

Crossroads of Friendliness

Governing Body

Mayor	Joe Paul Smith
Mayor Pro Tem	Renee Nichols
Council Member	Aaron Mallory
Council Member	Mike Whitmire
Council Member	Dennis Allen
Council Member	Curtis Payne

City Officials

City Administrator	Cody Nelson
City Secretary	Pamela Winkler
Chief of Police	Lee Culley
Public Works Director	Bradlee Little
City Attorney	James Tidwell
City Engineer/Planner	Antero Group
Municipal Judge	Jackie VanZant



This budget will lower the revenue from property taxes than last year's M & O budget by an amount of \$100,536.31 and increase the revenue from property taxes than last year's I & S budget by an amount of \$393,740.88. The property tax revenue to be raised from new property added to the tax roll this year is \$11,007.

The members of the governing body voted on the budget as follows:

Member	Absent	For	Against	Present and not voting
Aaron Mallory		X		
Dennis Allen		X		
Curtis Payne			X	
Mike Whitmire			X	
Renee Nichols	X			
Joe Paul Smith		X		

	2022	2023	Change
Total Tax Rate (per \$100 of value)	\$0.486813	\$0.690000	<i>increase of</i> \$0.203187, or 41.74%
Average homestead taxable value	\$186,648	\$207,676	<i>increase of</i> \$21,028, or 11.27%
Tax on average homestead	\$908.63	\$1,432.96	<i>increase of</i> \$524,33, or 57.71%
Total tax levy on all properties	\$455,946	\$758,832	<i>increase of</i> \$302,886, or 66.43%

Total Debt obligation for CITY OF BELLS secured by property taxes: \$410,710.88

Debt Service Fund – 2023-2024

Debt Service

Ad Valorem Interest and Sinking Fund	355,211.00
General Fund Revenue	44,489.00
Transfer from Utility Fund -Water	24,628.00
Transfer from Bells Economic	50,000.00
Transfer from Bells Community	35,500.00
Transfer from Utility Fund—Sewer	22,720.00

Total Revenue **532,548.00**

Debt Service Expenditures

First Financial Bank	16,049.00
1st United Bank	83,892.20
GTUA	432,606.00

Total Expenses **532,548.00**

Administrative Revenue	
01-10-40100	Advalorem Taxes M & O \$ 299,506.60
01-10-40101	Advalorem Taxes I & S \$ 71,464.88
01-10-40150	Texoma Housing HUD \$ 6,583.00
01-10-40210	Atmos Franchise Tax \$ 14,000.00
01-10-40211	Cable One Franchise Tax \$ 6,000.00
01-10-40212	Frontier Franchise Tax \$ 180.00
01-10-40213	GCEC Franchise Tax \$ 32,204.00
01-10-40214	TxNMP Franchise Tax \$ 15,500.00
01-10-40215	Misc Telecommunication Franchise Tax \$ 85.00
01-10-40216	Oncor Franchise Tax \$ 700.00
01-10-40310	Sales Tax - Merchant \$ 198,000.00
01-10-40349	Food Vendor Permit \$ 500.00
01-10-40350	Building Permits \$ 35,000.00
01-10-40351	P & Z Permitting \$ 2,000.00
01-10-40355	Alcoholic Beverage Permits \$ 300.00
01-10-40400	Interest \$ 3,500.00
01-10-40410	Other Income \$ 200.00
01-10-40412	Copies/Fax/Notary \$ 600.00
01-10-40413	Transfer from Utility Fund \$ 15,000.00
01-10-40420	Donations/Special Projects \$ 3,500.00
01-10-40422	Transfer In/Utilities \$ 30,000.00
01-10-40429	Capital Improvements - Streets \$ 14,000.00
01-10-40534	Internet Tower Electric \$ 675.00
	Total \$ 749,498.48

Administrative Expenditures	
01-10-50000	Salaries \$ 145,320.00
01-10-50010	Overtime \$ 390.00
01-10-50012	Administrator Expenses \$ 1,500.00
01-10-50020	Payroll Taxes \$ 11,146.82
01-10-50022	TWC Unemployment \$ 756.00
01-10-50030	TMLIEBP - Health \$ 18,734.38
01-10-50032	TMRS - Retirement \$ 9,806.28
01-10-50510	Contract Labor \$ 1,500.00
01-10-50511	Contract Bldg Inspector \$ 7,500.00
01-10-50512	Contract Mayor \$ 4,200.00
01-10-50513	Auditor \$ 10,500.00
01-10-50514	Contract City Attorney \$ 7,000.00
01-10-50519	Contract IT Support \$ 185.27
01-10-50520	Contract General Consulting \$ 20,500.00
01-10-50521	Contract EMS \$ 50,000.00
01-10-50541	Contract Pest Control \$ 750.00
01-10-50542	Contract GCAD Appraisal \$ 10,600.00
01-10-50543	Contract GCAD Collections \$ 777.60
01-10-50545	Codification Codes \$ 1,500.00
01-10-50610	Professional Dues \$ 1,500.00
01-10-50611	Publications \$ 500.00
01-10-50617	Specal Project Expenditures \$ 1,500.00
01-10-50625	Election Fees \$ 4,800.00
01-10-50640	Surety/Notary Bonds \$ 300.00
01-10-50645	Property/Liab Insurance \$ 4,053.44
01-10-50646	Workmans Comp Insurance \$ 1,637.46
01-10-51010	Gas City Hall \$ 2,200.00
01-10-51020	Landline/Internet City Hall #0936 \$ 1,900.00
01-10-51035	Cell Phone Stipend \$ 530.00
01-10-51042	Cell App \$ 144.00
01-10-51050	Elec Street Lights \$ 21,010.50
01-10-51061	Elec City Hall \$ 5,500.00
01-10-51062	Elec Snap Center \$ 1,405.00
01-10-52011	Computer Equipment \$ 1,000.00
01-10-52012	Computer Support \$ 3,500.00
01-10-52013	Computer Software \$ 4,000.00
01-10-52015	Printer Lease/Maintenance \$ 1,000.00
01-10-52016	Printer Supplies \$ 200.00
01-10-52020	Operating Expense \$ 3,205.15
01-10-52022	Office Supplies \$ 500.00
01-10-52023	Postage \$ 200.00
01-10-52050	Uniforms \$ 100.00
01-10-52055	Mileage/Meals \$ 750.00
01-10-52060	Training \$ 1,000.00
01-10-52800	City Hall Repair/Maintenance \$ 2,000.00
01-10-53600	Animal Control \$ 100.00
01-10-53700	Street Maintenance \$ 40,000.00
01-10-59011	Transfer to Debt - Streets \$ 30,824.88
	Total \$ 438,026.78

Solid Waste Revenue

01-15-40600	Solid Waste - Commerical	\$	86,817.50
01-15-40601	Solid Waste - Residential	\$	151,000.00
	Total	\$	237,817.50

Solid Waste Expenditures

01-15-50550	Contractor Solid Waste Residential	\$	110,500.00
01-15-50552	Contractor Solid Waste Commercial	\$	66,520.00
	Total	\$	177,020.00

Municipal Court Revenue

01-20-40500	MunCourt - Court Cost and Fine Revenue	\$	65,000.00
01-20-40510	MunCourt - Child Safety Fund	\$	-
01-20-40512	MunCourt - Bldg Security Fund	\$	1,400.00
01-20-40513	Mun-Court Local Trunancy Prevention	\$	1,950.00
01-20-40514	MunCourt - Technology Fund	\$	1,250.00
01-20-40515	Mun-Court Municipal Jury	\$	20.00
01-20-40516	MunCourt - Time Payment Fee	\$	700.00
01-20-40518	MunCourt - Omni Base Reimbursement	\$	380.00
01-20-40519	MunCourt - Warrant Fee	\$	3,000.00
01-20-40520	MunCourt - Collections	\$	12,000.00
	Total	\$	85,700.00

Municipal Court Expenditures

01-20-50516	Contract Mun Judge	\$	3,900.00
01-20-50517	Contract Court Prosecutor	\$	3,900.00
01-20-52012	Computer Support	\$	4,500.00
01-20-52016	Printer Supplies	\$	100.00
01-20-52022	Office Supplies	\$	150.00
01-20-52023	Postage	\$	150.00
01-20-52055	Mileage/Meals	\$	1,000.00
01-20-52060	Training	\$	1,000.00
01-20-59016	MunCourt - Collections	\$	7,800.00
01-20-59019	OmniBase	\$	400.00
	Total	\$	22,900.00

Park Revenue

01-35-40409	BYS Electric Reimbursement	\$	3,024.00
01-35-40410	Other Income	\$	7,375.00
01-35-40450	Rent Income - Parks/Pavilion	\$	-
01-35-40455	Rent Income - Ballfield Complex	\$	-
	Total	\$	10,399.00

Park Expenses

01-35-51063	Elec Park Ballfield Complex	\$	3,024.00
01-35-51064	Elec Park Pavillion	\$	275.00
01-35-52020	Operating Expense	\$	250.00
	Total	\$	3,549.00

Police Revenue			Police Expenditures		
01-25-40401	Opioid Abatement Funds	\$ -	01-25-50000	Salaries	\$ 222,939.98
01-25-40530	LEOSE PD Training Fund	\$ 700.00	01-25-50020	Payroll Taxes	\$ 17,054.91
01-25-40531	Police Reports	\$ 140.00	01-25-50022	TWC Unemployment	\$ 1,071.00
01-25-44100	Loan Proceeds	\$ -	01-25-50030	TMLIEBP - Health	\$ 29,971.39
	Total	\$ 840.00	01-25-50032	TMRS - Retirement	\$ 15,003.86
			01-25-50040	Drug Testing	\$ 100.00
			01-25-50612	Investigation Fee	\$ 750.00
			01-25-50645	Property/Liab Insurance	\$ 10,286.66
			01-25-50646	Workmans Comp Insurance	\$ 3,274.92
			01-25-51022	Internet	\$ 1,550.00
			01-25-51034	Evertel App	\$ 240.00
			01-25-51043	Puck PD #7747	\$ 360.00
			01-25-51044	Puck PD #7748	\$ 360.00
			01-25-51045	Puck PD #7749	\$ 360.00
			01-25-51046	Puck PD #7750	\$ 360.00
			01-25-51090	Fuel	\$ 18,000.00
			01-25-52011	Computer Equipment	\$ 750.00
			01-25-52012	Computer Support	\$ 500.00
			01-25-52013	Computer Software	\$ 1,500.00
			01-25-52016	Printer Supplies	\$ 200.00
			01-25-52017	Copsync	\$ 3,500.00
			01-25-52020	Operating Expense	\$ 500.00
			01-25-52022	Office Supplies	\$ 300.00
			01-25-52023	Postage	\$ 500.00
			01-25-52050	Uniforms	\$ 1,000.00
			01-25-52055	Mileage/Meals	\$ 1,000.00
			01-25-52060	Training	\$ 1,800.00
			01-25-52061	TCLEOSE Ed Training	\$ 683.00
			01-25-53009	2023 Ford PU #0634	\$ 1,500.00
			01-25-53010	2017 Ford PU #7801	\$ 1,500.00
			01-25-53012	2018 Ford Expl # 9884	\$ 1,500.00
			01-25-53013	2018 Ford Expl #9885	\$ 1,500.00
			01-25-53051	Radio Equip	\$ 5,000.00
			01-25-53052	Weapons/Ammunition	\$ 1,000.00
			01-25-53350	Equipment Purchase	\$ 1,000.00
			01-25-53351	Equipment Repair	\$ 750.00
			01-25-59015	Transfer to Debt	\$ 66,000.00
			01-25-59017	Reserve Officer	\$ 500.00
			01-25-59021	GC Jail	\$ 1,000.00
			Total	Total	\$ 415,165.72

Fire Revenue		
01-30-40370	GC Fire Runs	\$ 27,900.00
01-30-40410	Other Income	\$ 10,000.00
01-30-40420	Donations/Special Projects	\$ 15,000.00
01-30-40421	Reimbursement of VFD Benefit Policy	\$ 2,371.00
01-30-40435	Sale of Vehicles	\$ 10,000.00
01-30-44120	Grant Funds	\$ 30,000.00
01-30-44121	Fire Recovery	\$ 10,700.00
01-30-44122	Reimb of VFD Benefit Policy	\$ 2,377.00
	Total	\$ 108,348.00

Fire Expenditures		
01-30-50000	Salaries	\$ 20,000.00
01-30-50020	Payroll Taxes	\$ 1,530.00
01-30-50022	TWC Unemployment	\$ 252.00
01-30-50032	TMRS - Retirement	\$ 1,346.00
01-30-50042	VFD Benefit Policy	\$ 2,371.00
01-30-50541	Contract Pest Control	\$ 540.00
01-30-50645	Property/Liab Insurance	\$ 8,632.76
01-30-51012	Gas Fire Station	\$ 1,400.00
01-30-51022	Landline/Internet Fire Station #3931	\$ 1,482.00
01-30-51034	Evertel App	\$ 48.00
01-30-51035	Cell Phone Stipend	\$ 550.00
01-30-51065	Elec Fire Station 101 N.Broadway	\$ 2,500.00
01-30-51090	Fuel	\$ 5,000.00
01-30-52011	Computer Equipment	\$ 500.00
01-30-52013	Computer Software	\$ 3,500.00
01-30-52020	Operating Expense	\$ 1,500.00
01-30-52022	Office Supplies	\$ 150.00
01-30-52050	Uniforms	\$ 2,000.00
01-30-52055	Mileage/Meals	\$ 700.00
01-30-52060	Training	\$ 2,500.00
01-30-52805	Fire Station Repair/Maintenance	\$ 2,500.00
01-30-53000	Vehicle Purchase	\$ 14,000.00
01-30-53051	Radio Equip	\$ 2,500.00
01-30-53305	2008 Pierce Engine-91	\$ 5,000.00
01-30-53311	2019 Chevrolet Battalion-91	\$ 1,000.00
01-30-53312	2003 Stewart Stevenson Brush-92	\$ 1,000.00
01-30-53313	2008 International Rosenbauer Tender-91	\$ 1,000.00
01-30-53350	Equipment Purchase	\$ 20,000.00
01-30-53351	Equipment Repair	\$ 4,000.00
01-30-59015	Transfer to Debt	\$ 28,439.72
	Total	\$ 135,941.48

Cemetery Revenue

30-60-40010	Cash Reserve	\$	5,646.00
30-60-40400	Interest	\$	1,500.00
30-60-44001	Cemetery Plots	\$	6,000.00
30-60-44002	Gate Key (Grave Openings)	\$	4,000.00
30-60-44003	GC Clerk Filing Fee	\$	225.00
	Total	\$	17,371.00

Cemetery Expenditures

30-60-50636	GC Clerk Filing Fee	\$	169.00
30-60-51050	Elec Street Lights	\$	102.00
30-60-52020	Operating Expense	\$	5,000.00
	Total	\$	5,271.00

Utility Administrative Revenue

02-10-40400	Interest	\$	1,000.00
02-10-40410	Other Income	\$	1,000.00
02-10-40411	Transfer In/I&S	\$	379,886.00
02-10-40419	Transfer in – 2022 SWIFT Funds	\$	85,500.00
02-10-40425	Return Check Fee	\$	300.00
02-10-40460	Rent Income - Vertical Tower	\$	7,800.00
02-10-40461	Rent Income - Texomas Broad Band	\$	5,100.00
02-10-40462	Rent Income - Tek Wave	\$	7,800.00
02-10-40470	Rent Income - 514 S Pecan St.	\$	5,100.00
02-10-43050	Late Fee	\$	15,000.00
02-10-43052	Delinquent Fee	\$	9,800.00
02-10-43054	Transfer Fee	\$	200.00
	Total	\$	518,486.00

Utility Administrative Expenditures

02-10-50000	Salaries	\$	251,857.50
02-10-50010	Overtime	\$	12,937.50
02-10-50020	Payroll Taxes	\$	19,102.15
02-10-50022	TWC Unemployment	\$	1,512.00
02-10-50030	TMLIEBP - Health	\$	44,984.16
02-10-50032	TMRS - Retirement	\$	16,053.19
02-10-50040	Drug Testing	\$	500.00
02-10-50041	Immunizations	\$	500.00
02-10-50510	Contract Labor	\$	2,500.00
02-10-50512	Contract Financial Consulting	\$	2,500.00
02-10-50513	Auditor	\$	10,500.00
02-10-50514	Contract City Attorney	\$	2,000.00
02-10-50518	Contract Patterson	\$	50,000.00
02-10-50519	Contract IT Support	\$	140.79
02-10-50520	Contract General Consulting	\$	2,500.00
02-10-50541	Contract Pest Control	\$	800.00
02-10-50553	Contractor Solid Waste Barn	\$	500.00
02-10-50611	Publications	\$	200.00
02-10-50634	E-Print Charge	\$	2,400.00
02-10-50640	Surety/Notary Bonds	\$	200.00
02-10-50645	Property/Liab Insurance	\$	14,221.06
02-10-50646	Workmans Comp Insurance	\$	4,093.65
02-10-51020	Landline/Internet City Hall #0936	\$	2,500.00
02-10-51034	Evertel App	\$	288.00
02-10-51036	Cell NW #3350	\$	528.00
02-10-51090	Fuel	\$	15,000.00
02-10-52012	Computer Support	\$	15,000.00
02-10-52013	Computer Software	\$	10,000.00
02-10-52015	Printer Lease/Maintenance	\$	1,000.00
02-10-52016	Printer Supplies	\$	500.00
02-10-52020	Operating Expense	\$	3,500.00
02-10-52022	Office Supplies	\$	1,000.00
02-10-52023	Postage	\$	5,000.00
02-10-52050	Uniforms	\$	3,000.00
02-10-52055	Mileage/Meals	\$	1,000.00
02-10-52060	Training	\$	1,500.00
02-10-52801	514 S. Pecan Maintenance	\$	1,000.00
02-10-52802	514 S Pecan Property Taxes	\$	1,500.00
02-10-52810	Public Works Barn Repair/Maintenanc	\$	5,000.00
02-10-53000	Vehicle Purchase	\$	135,000.00
02-10-53011	2017 Ford PU #7802	\$	1,500.00
02-10-53110	2018 Ford F350	\$	1,500.00
02-10-53202	2009 Spartan Jet Machine #	\$	2,500.00
02-10-53203	2002 Utility Trailer	\$	500.00
02-10-53204	Dump Trailer	\$	1,500.00
02-10-53205	Generator	\$	1,500.00
02-10-53206	2023 18' MC Landscaping Trailer	\$	1,500.00
02-10-53250	2023 61" Scag Mowers	\$	2,500.00
02-10-53251	Chain Saw	\$	2,500.00
02-10-53252	Tools	\$	2,500.00
02-10-53350	Equipment Purchase	\$	12,500.00
02-10-53351	Equipment Repair	\$	12,500.00
02-10-59010	Transfer to General	\$	60,000.00
02-10-59015	Transfer to Debt	\$	25,000.00
02-10-59016	Collections	\$	414.00
	Total	\$	770,732.00

Water Revenue

02-40-40428	Capital Improvements -	\$ 10,000.00
02-40-43000	Water Revenue	\$ 570,000.00
02-40-43010	Bulk Water Revenue	\$ 3,000.00
02-40-43030	Water Tap	\$ 10,000.00
	Total	\$ 593,000.00

Water Expenditures

02-40-50510	Contract Labor	\$ 400.00
02-40-50515	Contract Engineering	\$ 2,500.00
02-40-50520	Contract General Consulting	\$ 2,500.00
02-40-50632	Permitting Fee's	\$ 1,750.00
02-40-51026	Curcuit W Booster #4705	\$ 400.00
02-40-51027	Sensaphone Rental	\$ 1,200.00
02-40-51058	Elec Wtr 217 E South	\$ 19,581.00
02-40-51059	Elec Wtr 102 1/2 S Broadway	\$ 9,210.00
02-40-51060	Elec Wtr 1907 W Vernon Rd	\$ 9,822.00
02-40-52830	Well #1 Maint/Repairs	\$ 6,000.00
02-40-52831	Well #4 Maint/Repairs	\$ 6,000.00
02-40-52832	Well #5 Maint/Repairs	\$ 6,000.00
02-40-52840	Booster Pumps System #1 Maint/Repairs	\$ 2,500.00
02-40-52841	Booster Pumps System #2 Maint/Repairs	\$ 2,500.00
02-40-52842	Tank Inspection	\$ 2,500.00
02-40-52850	Infrastructure Maint/Repairs	\$ 40,000.00
02-40-52851	Lab Fees	\$ 4,000.00
02-40-52852	Red River Authority Well Fees	\$ 3,500.00
02-40-52853	Chlorine	\$ 5,000.00
02-40-53350	Equipment Purchase	\$ 1,500.00
02-40-54200	2022 SWIFT Bonds (GTUA)	\$ 189,943.00
	Total	\$ 316,806.00

Sewer Revenue

02-50-40427	Capital Improvements -	\$ 10,000.00
02-50-43020	Sewer Revenue	\$ 310,000.00
02-50-43032	Sewer tap	\$ 10,000.00
	Total	\$ 330,000.00

Sewer Expenditures

02-50-50510	Contract Labor	\$ 1,500.00
02-50-50515	Contract Engineering	\$ 5,000.00
02-50-50520	Contract General Consulting	\$ 2,500.00
02-50-50554	Contractor Solid Waste Sludge	\$ 3,500.00
02-50-50632	Permitting Fee's	\$ 1,300.00
02-50-51051	Elec LS Meter #3197	\$ 700.00
02-50-51052	Elec LS 516 S Pecan	\$ 510.00
02-50-51053	Elec LS 1901 Hwy 56 W	\$ 1,530.00
02-50-51054	Elec LS 402 Ambrose Rd	\$ 1,750.00
02-50-51055	Elec LS 312 W Vernon	\$ 700.00
02-50-51057	Elec WWTP 930 N Hwy 69	\$ 10,815.00
02-50-51066	Elec LS 220 Commercial St.	\$ 1,000.00
02-50-52811	WWTP Maint/Repairs	\$ 10,000.00
02-50-52812	LS 220 Commercial Maint/Repairs	\$ 1,500.00
02-50-52813	LS 514 S Pecan Maint/Repairs	\$ 1,500.00
02-50-52814	LS 1901 Hwy 56 W Maint/Repairs	\$ 1,500.00
02-50-52815	LS 402 Ambrose Rd Maint/Repairs	\$ 1,500.00
02-50-52816	LS 312 W Vernon Maint/Repairs	\$ 1,500.00
02-50-52818	LS 1109 FM 1897 HS Maint/Repairs	\$ 1,500.00
02-50-52819	LS 513 S. Broadway Maint/Repairs	\$ 1,500.00
02-50-52850	Infrastructure Maint/Repairs	\$ 45,000.00
02-50-52851	Lab Fees	\$ 4,500.00
02-50-52853	Chlorine	\$ 7,500.00
02-50-53205	Generator	\$ 1,500.00
02-50-53351	Equipment Repair	\$ 1,500.00
02-50-54200	2022 SWIFT Bonds (GTUA)	\$ 189,943.00
02-50-59018	Transfer to Debt	\$ 52,700.00
	Total	\$ 353,948.00

Debt Service Account

Revenue			Expenditures		
03-10-40411	Transfer In/I&S	\$ 55,047.00	03-10-50618	Loan Principal	\$ 86,383.00
03-10-40414	Transfer in Admin	\$ 16,049.00	03-10-50619	Loan Interest	\$ 14,407.00
03-10-40416	Transfer in - Utilities	\$ 29,694.00	03-10-50621	Loan Agent Fees	\$ -
	Total	\$ 100,790.00		Total	\$ 100,790.00

Revenue			Expenditures		
03-30-40411	Transfer In/I&S	\$ 7,020.00	03-30-50618	Loan Principal	\$ 6,432.00
03-30-40417	Transfer in -FD Aux	\$ -	03-30-50619	Loan Interest	\$ 588.00
	Total	\$ 7,020.00		Total	\$ 7,020.00

Revenue			Expenditures		
03-40-40419	Transfer in – 2022 SWIFT Funds	\$ 259,509.00	03-40-50618	Loan Principal	\$ 189,954.00
03-40-40423	4A Income/SWIFT Bond	\$ 20,000.00	03-40-50619	Loan Interest	\$ 113,955.00
03-40-40424	4B Income/SWIFT Bond	\$ 35,000.00	03-40-50621	Loan Agent Fees	\$ -
	Total	\$ 314,509.00		Total	\$ 303,909.00

Revenue			Expenditures		
03-50-40411	Transfer In/I&S	\$ 25,811.00	03-50-50618	Loan Principal	\$ 98,209.00
03-50-40415	4A Income/2005 Bond	\$ 30,000.00	03-50-50619	Loan Interest	\$ 33,579.00
03-50-40419	Transfer in – 2022 SWIFT Funds	\$ 64,877.00	03-50-50621	Loan Agent Fees	\$ -
03-50-40423	4A Income/SWIFT Bond	\$ 4,000.00		Total	\$ 131,788.00
03-50-40424	4B Income/SWIFT Bond	\$ 7,100.00			
	Total	\$ 131,788.00			

Bells Economic Development Revenue

20-10-40310	Sales Tax - Merchant	\$	90,000.00
20-10-40400	Interest	\$	8,500.00
	Total	\$	98,500.00

Bells Economic Development Expenditures

20-10-50700	Audit	\$	1,000.00
20-10-52020	Operating Expense	\$	600.00
20-10-52060	Training	\$	800.00
20-10-59014	Transfer to Reserves	\$	10,000.00
20-10-59015	Transfer to Debt	\$	30,000.00
20-10-59018	Transfer to Debt	\$	20,000.00
	Total	\$	62,400.00

Bells Community Development Revenue

25-10-40310	Sales Tax - Merchant	\$	90,000.00
25-10-40400	Interest	\$	1,500.00
	Total	\$	91,500.00

Bells Community Development Expenditures

25-10-50617	Specal Project Expenditures	\$	20,000.00
25-10-50700	Audit	\$	1,000.00
25-10-50704	Fire Dept.	\$	1,200.00
25-10-50705	Polic Dept.	\$	4,600.00
25-10-50706	City	\$	1,000.00
25-10-50707	Chamber	\$	3,700.00
25-10-50708	Homecoming	\$	5,000.00
25-10-52020	Operating Expense	\$	600.00
25-10-52060	Training	\$	800.00
25-10-52804	Park Maintenance	\$	12,000.00
25-10-59010	Transfer to General	\$	35,500.00
	Total	\$	85,400.00