



Annual Operating Budget



Fiscal Year
October 1, 2019 to September 30, 2020



Governing Body

Mayor

Angela LeBlanc

Mayor Pro Tem

Roger Goodwin

Council Member

Diane Snavely

Council Member

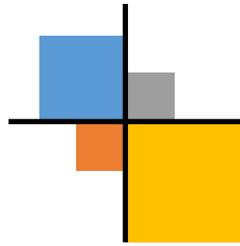
Terry Crumby

Council Member

Tammy Hartline

Council Member

Jennifer Washburn



City Officials

City Administrator

Beth Woodson

City Secretary

Pamela Winkler

Chief of Police

Lee Culley

Utility Facility Supervisor

Nick Williamson

Utility Field Supervisor

Bradlee Little

City Attorney

James Tidwell

City Engineer/Planner

Antero Group

Municipal Judge

Britton Brooks

City Prosecutor

Michael Sissney

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 Revenue (Utility) Fund, General Administrative Fund, Debt Fund, Meter Deposit Fund, Municipal Court Technology Fund, Building Security Safety Fund, Forfeiture Fund and Seizure Fund.

REVENUE (UTILITY) FUND

The Revenue Fund, also known 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.

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.

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, by ordinance, created a Municipal Court Technology Fund and Building Security Fund that is funded by defendants convicted of a misdemeanor offense, in the municipal court, to pay a fee not to exceed \$4 and \$3 as a cost of court. These fees are restricted in their use for specific items relating to the technology and/or items related to building that house the operations of the municipal court.

FORFEITURE 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

General Fund – Budget Summary 2019-2020

General Fund

| | |
|----------------------|------------|
| General Fund Revenue | 878,196.00 |
| Cemetery Fund | 14,897.00 |

| | |
|----------------------|-------------------|
| Total Revenue | 893,093.00 |
|----------------------|-------------------|

General Expenses

| | |
|------------------------|------------|
| General Administration | 330,081.00 |
| Solid Waste | 133,000.00 |
| Court | 12,877.00 |
| Police | 343,578.00 |
| Fire | 50,000.00 |
| Park | 8,660.00 |
| Cemetery Fund | 14,897.00 |

| | |
|-----------------------|-------------------|
| Total Expenses | 893,093.00 |
|-----------------------|-------------------|

| | |
|---|-------------|
| Revenues over Expenses (Reserve) | 0.00 |
|---|-------------|

Revenue Utility Fund – Budget Summary 2019-2020

Utility Revenue Fund

| | |
|--------------------------------|------------|
| Utility Administrative Revenue | 42,416.00 |
| Water Revenues | 386,000.00 |
| Sewer Revenues | 173,600.00 |

| | |
|----------------------|-------------------|
| Total Revenue | 602,016.00 |
|----------------------|-------------------|

Utility Expenses

| | |
|------------------------|------------|
| Utility Administration | 350,468.00 |
| Water | 135,094.00 |
| Sewer | 116,454.00 |

| | |
|-----------------------|-------------------|
| Total Expenses | 602,016.00 |
|-----------------------|-------------------|

| | |
|---|-------------|
| Revenues over Expenses (Reserve) | 0.00 |
|---|-------------|

Debt Service Fund – Budget Summary 2019-2020

Debt Service

| | |
|--|-----------|
| Ad Valorem Interest and Sinking Fund | 34,100.00 |
| General Fund Revenue | 41,963.00 |
| Transfer from Bells Volunteer Fire Auxiliary | 3,000.00 |
| Transfer from Utility Fund –Administration | 9,203.00 |
| Transfer from Utility Fund -Water | 27,464.00 |
| Transfer from Bells Economic Development | 30,000.00 |
| Transfer from Utility Fund—Sewer | 25,787.00 |

Total Revenue **171,517.00**

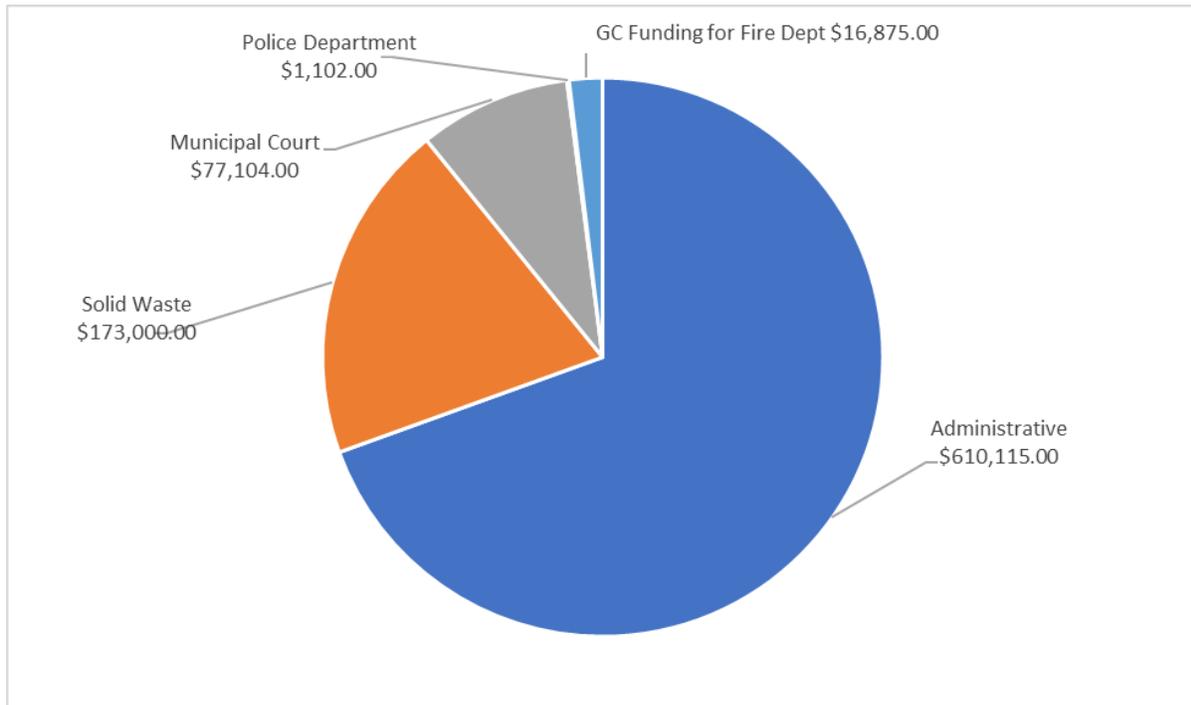
Debt Service Expenditures

| | |
|-----------------------------|-----------|
| Cendera Bank | 16,223.00 |
| North Dallas Bank and Trust | 27,907.00 |
| Southside Bank | 24,965.00 |
| Citizens Bank | 19,171.00 |
| Texas Independent Bank | 27,464.00 |
| GTUA | 55,787.00 |

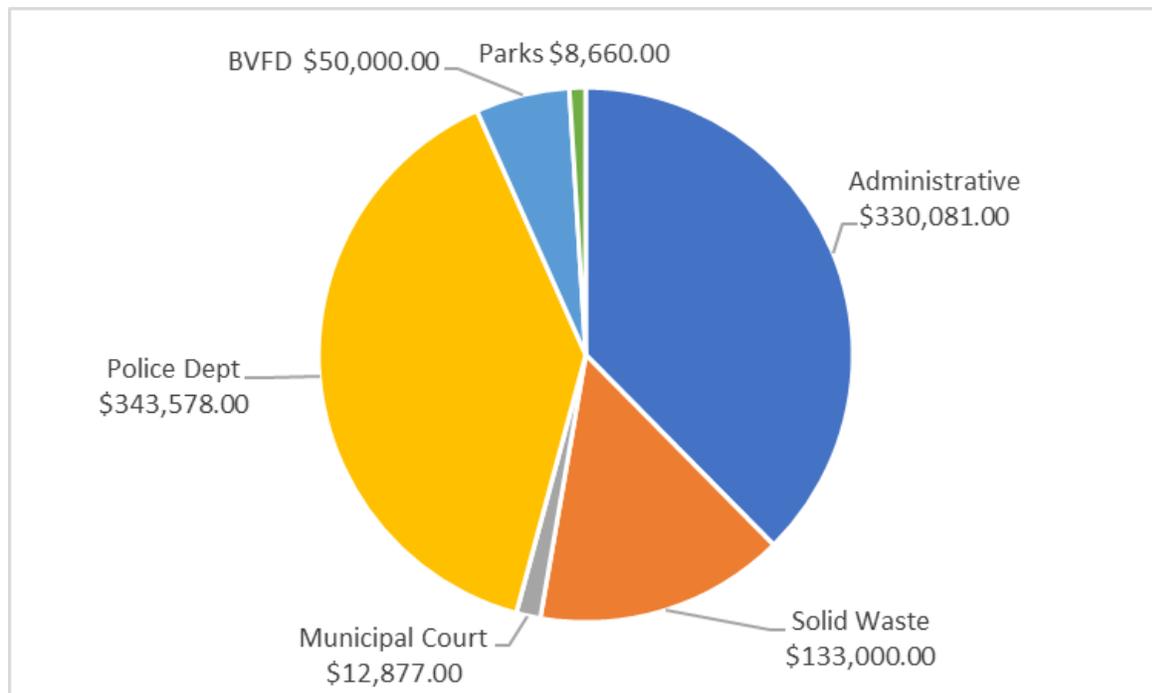
Total Expenses **171,517.00**

Revenues over Expenses (Reserve) **0.00**

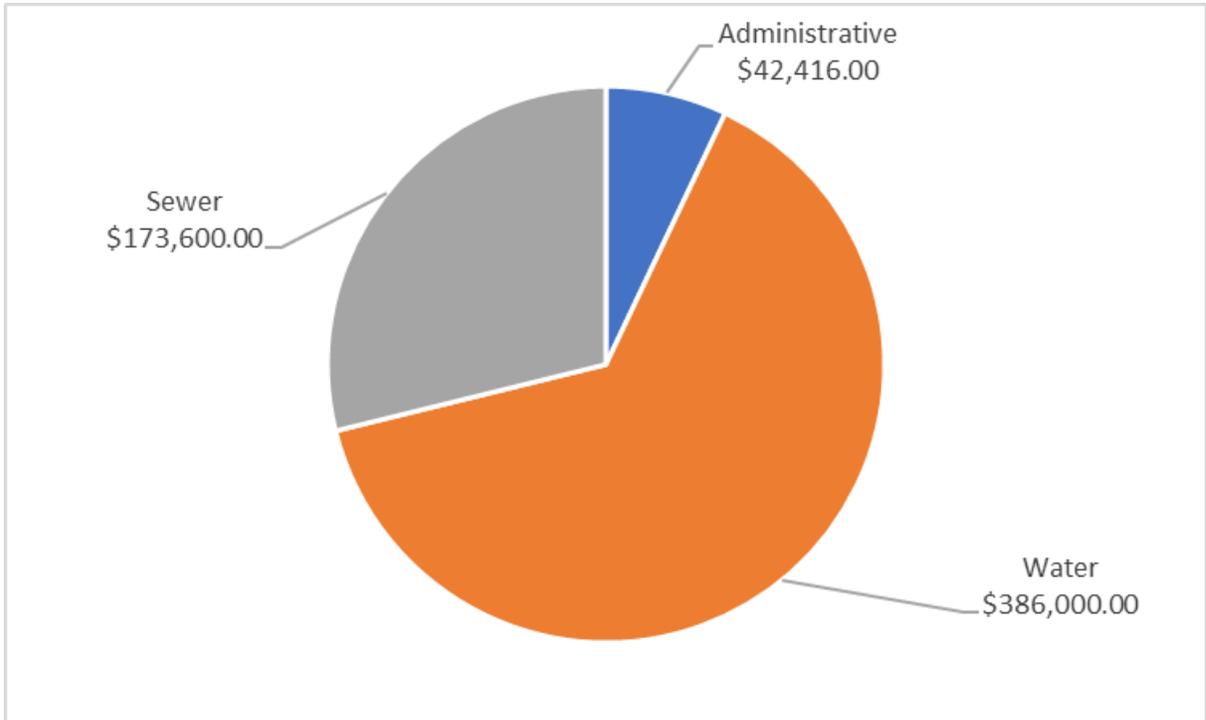
General Revenue Income



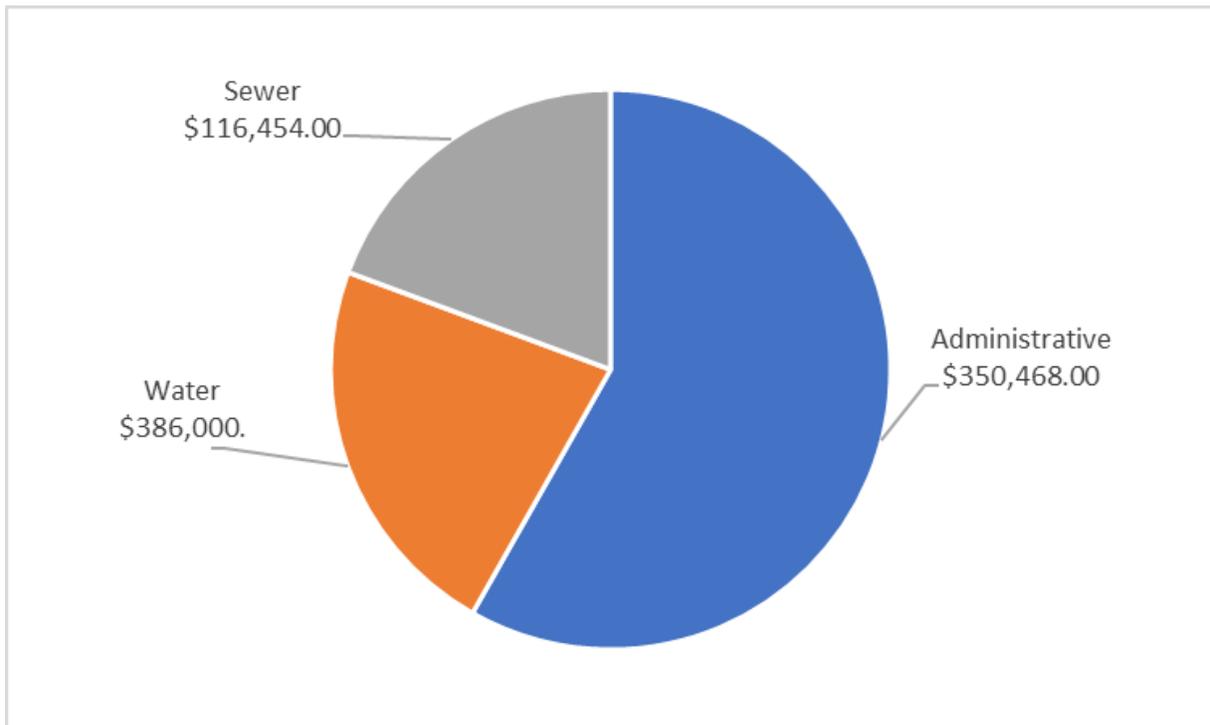
General Revenue Expenditures



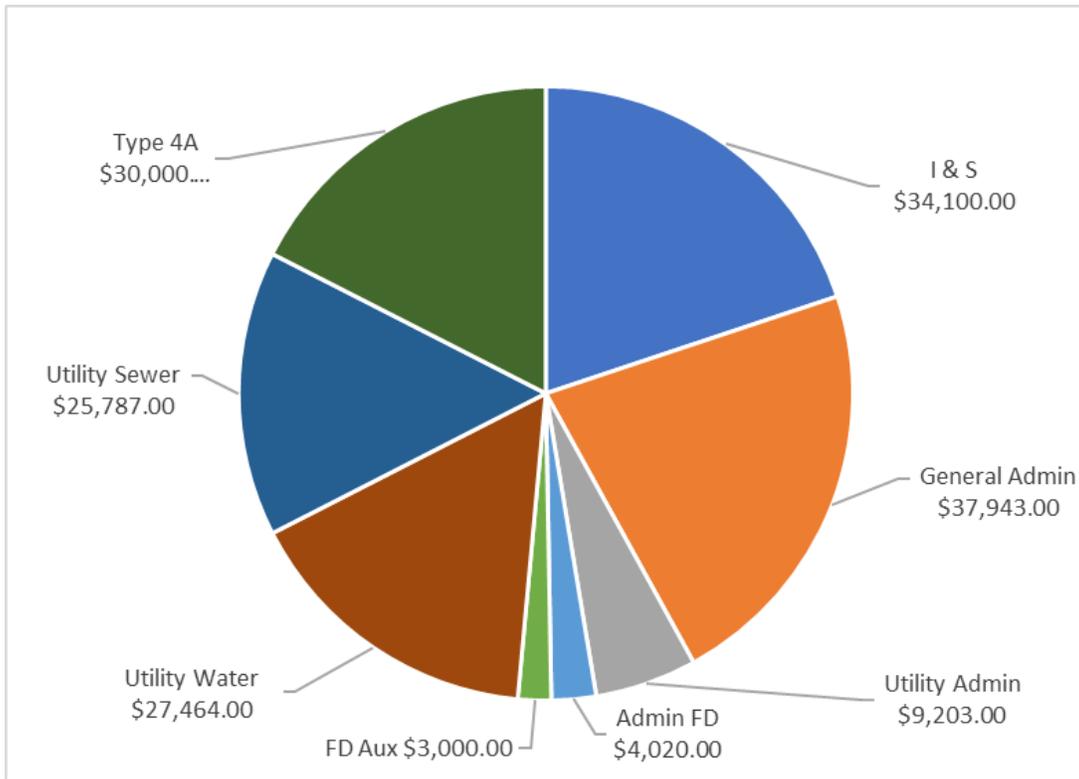
Revenue (Utility) Income



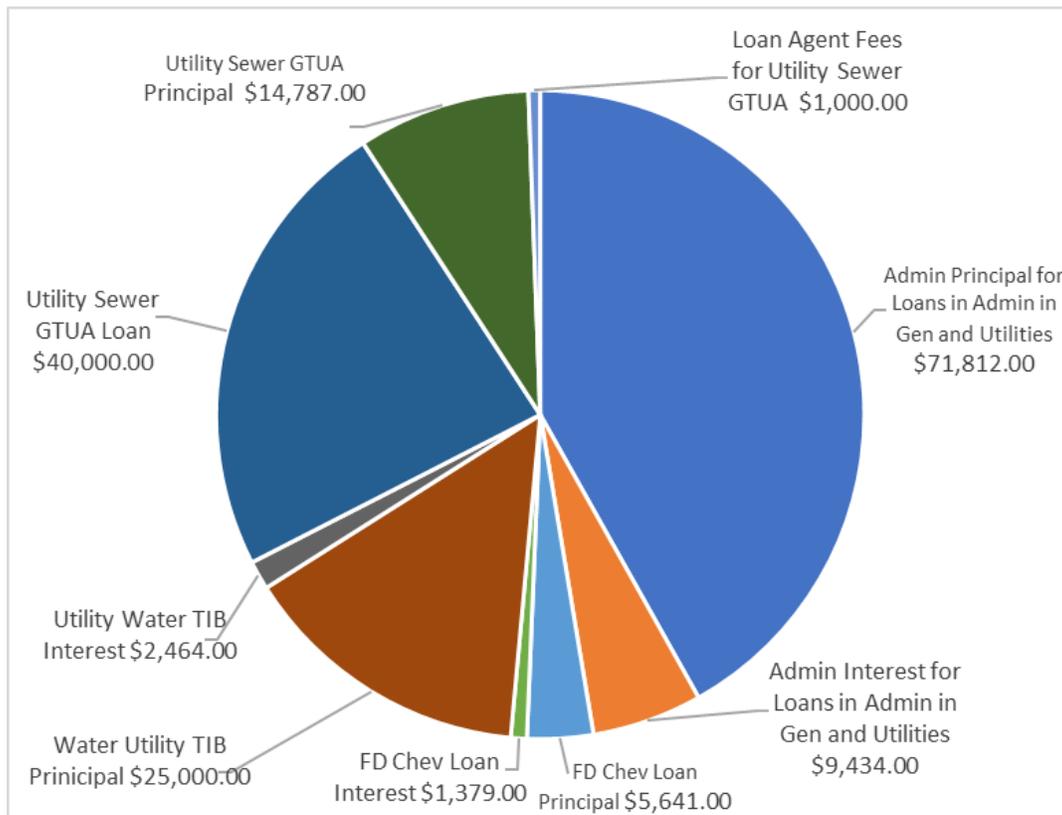
Revenue (Utility) Expenditures



Debit Service Fund Revenue



Debit Service Fund Expenditures





**CITY OF BELLS
Fiscal Year 2019-2020
BUDGET**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$29,106, which is a 8.10 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$5,067.

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

| COUNCIL MEMBER | ABSENT: | FOR: | AGAINST: | PRESENT AND NOT VOTING |
|-------------------|---------|------|----------|------------------------|
| Roger Goodwin | | X | | |
| Tammy Hartline | | X | | |
| Jennifer Washburn | X | | | |
| Diane Snavelly | X | | | |
| Terry Crumby | | X | | |

Property Tax Rate Comparison

| | 2019-2020 | 2018-2019 |
|--|----------------|----------------|
| Property Tax Rate: | \$0.583661/100 | \$0.593845/100 |
| Effective Tax Rate: | \$0.545773/100 | \$0.498324/100 |
| Effective Maintenance & Operations Tax Rate: | \$0.494675/100 | \$0.498324/100 |
| Rollback Tax Rate: | \$0.586140/100 | \$0.593859/100 |
| Debt Rate: | \$0.051891/100 | \$0.055670/100 |

Total debt obligation for CITY OF BELLS
secured by property taxes: \$34,100.00.



City of Bells
Crossroads of Friendliness

Fiscal Year 2019-2020

