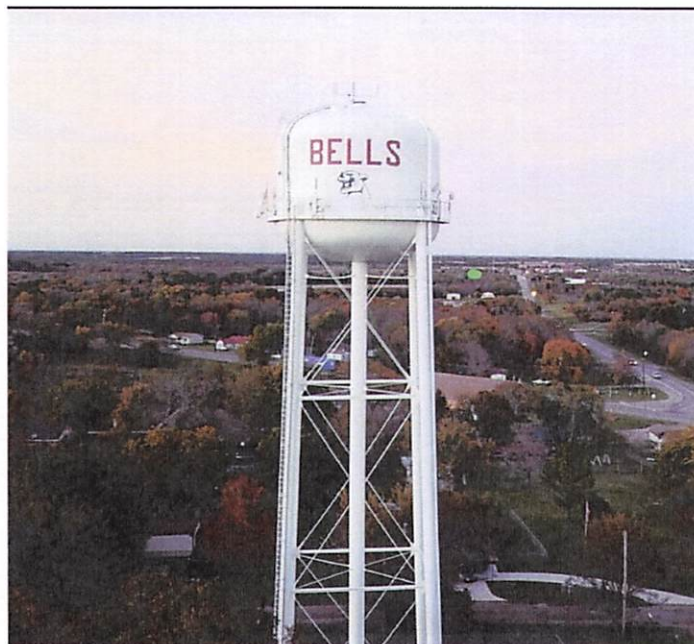




Annual Operating Budget



Fiscal Year

October 1, 2026 to September 30, 2027



Fiscal Year 2026-2027

BUDGET

This budget will raise more total property taxes than last year's budget by -\$2,776, and of that amount \$15,178 is tax revenue to be raised from new property added to the tax roll this year.

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

COUNCIL MEMBER	ABSENT:	FOR:	AGAINST:	PRESENT AND NOT VOTING
Bill Richtermeyer		X		
Tammy Hartline		X		
Kody Kirkland		X		
Gene Franks		X		
Amanda Smith		X		

Property Tax Rate Comparison

	2026
Property Tax Rate:	\$0.602895/100
Proposed Tax Rate:	\$0.602895/100
No-New Revenue Tax Rate:	\$0.602895/100
Voter-Approval Tax Rate:	\$0.539619/100
De minimis Rate:	\$0.836315/100

	2025	2026	Change
Total Tax Rate (per \$100 of value)	\$0.600000	\$0.602895	<i>increase of</i> \$0.002895, or 0.48%
Average homestead taxable value	\$244,770	\$254,437	<i>increase of</i> 3.95%
Tax on average homestead	\$1,468.62	\$1,533.99	<i>increase of</i> \$65.37, or 4.45%
Total tax levy on all properties	\$743,896	\$741,120	<i>decrease of</i> \$\$-2,776, or -0.37%

2026-2027 Budget

General Government Revenue

01-10-40100	Advalorem Taxes M & O	\$	600,000.00
01-10-40150	Texoma Housing HUD	\$	3,000.00
01-10-40209	Franchise Tax	\$	64,625.00
01-10-40310	Sales Tax	\$	220,000.00
01-10-40348	Permits	\$	20,000.00
01-10-40400	Interest	\$	10,000.00
01-10-40410	Other Income	\$	1,000.00
01-10-40412	Copies/Fax/Notary	\$	175.00
01-10-40420	Donations/Special Projects	\$	-
01-10-40422	Transfer in/Utilities	\$	30,000.00
01-10-40534	Internet Tower Electric	\$	675.00
Total Revenue		\$	949,475.00

General Government Expenditures

01-10-50000	Salaries	\$	61,000.00
01-10-50009	Longevity	\$	530.00
01-10-50019	Payroll Expenses	\$	19,000.00
01-10-50510	Contract Labor	\$	177,788.00
01-10-50610	Professional Dues	\$	14,000.00
01-10-50617	Specal Project Expenditures	\$	500.00
01-10-50640	Surety/Notary Bonds	\$	200.00
01-10-50644	TML Insurance	\$	5,900.00
01-10-51009	Utilities	\$	42,000.00
01-10-52010	Technology	\$	6,300.00
01-10-52020	Operating Expense	\$	3,000.00
01-10-52060	Training	\$	750.00
01-10-52800	City Hall Repair/Maintenance	\$	3,000.00
01-10-53715	Community Squad	\$	1,000.00
Total Expenditures		\$	334,968.00

Solid Waste Revenue

01-15-40600	Solid Waste - Commerical	\$	85,000.00
01-15-40601	Solid Waste - Residential	\$	170,000.00
Total Revenue		\$	255,000.00

Solid Waste Expenditures

01-15-50550	Contractor Solid Waste Residential	\$	128,500.00
01-15-50552	Contractor Solid Waste Commercial	\$	74,000.00
Total Expenditures		\$	202,500.00

Municipal Court Revenue

01-20-40500	MunCourt - Cost Revenue	\$	50,000.00
01-20-40518	MunCourt - Omni Base Reimbursement	\$	380.00
01-20-40519	MunCourt - Warrant Fee	\$	1,000.00
01-20-40520	MunCourt - Collections	\$	6,000.00
		\$	-
Total Revenue		\$	57,380.00

Municipal Court Expenditures

01-20-50510	Contract Labor	\$	9,600.00
01-20-52010	Technology	\$	4,000.00
01-20-52020	Operating Expense	\$	700.00
01-20-52060	Training	\$	1,500.00
01-20-59016	MunCourt - Collections	\$	6,000.00
01-20-59019	MunCourt - OmniBase	\$	116.00
Total Expenditures		\$	21,916.00

Park Revenue

01-35-40409	BYS Electric Reimbursement	\$	1,400.00
01-35-40410	Other Income	\$	-
01-35-40450	Rent Income - Parks/Pavilion	\$	-
01-35-40455	Rent Income - Ballfield Complex	\$	-
Total Revenue		\$	1,400.00

Park Expenditures

01-35-50644	TML Insurance	\$	122.00
01-35-51063	Elec Park Ballfield Complex	\$	6,000.00
01-35-51064	Elec Park Pavillion	\$	1,200.00
01-35-52020	Operating Expense	\$	2,000.00
Total Expenditures		\$	9,322.00

Street Revenue

Total Revenue		\$	-
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Street Expenditures

01-40-53700	Street Maintenance	\$	120,000.00
Total Expenditures		\$	120,000.00

2026-2027 Budget

Police Revenue

01-25-40401 Opioid Abatement Funds	\$	-
01-25-40530 LEOSE PD Training Fund	\$	-
01-25-40531 Police Reports	\$	50.00
Total Revenue	\$	50.00

Police Expenditures

01-25-50000 Salaries	\$	244,741.00
01-25-50009 Longevity	\$	2,370.00
01-25-50019 Payroll Expenses	\$	74,052.00
01-25-50040 Drug Testing	\$	250.00
01-25-50644 TML Insurance	\$	19,000.00
01-25-51009 Utilities	\$	3,100.00
01-25-51090 Fuel	\$	11,000.00
01-25-52010 Technology	\$	3,000.00
01-25-52017 Copsync	\$	2,350.00
01-25-52020 Operating Expense	\$	1,000.00
01-25-52022 Office Supplies	\$	150.00
01-25-52023 Postage	\$	400.00
01-25-52050 Uniforms	\$	2,000.00
01-25-52060 Training	\$	1,000.00
01-25-52061 TCLEOSE Ed Training	\$	1,726.00
01-25-53005 Fleet	\$	70,000.00
01-25-53350 Equipment Purchase	\$	13,000.00
01-25-53351 Equipment Repair	\$	500.00
01-25-53352 Motorola Contract Purchase	\$	19,000.00
01-25-59021 GC Jail	\$	1,500.00
Total Expenditures	\$	470,139.00

Fire Revenue

01-30-40370 GC Fire Runs	\$	27,900.00
01-30-40435 Sale of Vehicles	\$	160,000.00
01-30-44120 Grant Funds	\$	-
01-30-44121 Fire Recovery	\$	-
Total Revenue	\$	187,900.00

Fire Expenditures

01-30-50000 Salaries	\$	20,870.00
01-30-50009 Longevity	\$	125.00
01-30-50019 Payroll Expenses	\$	3,176.00
01-30-50541 Contract Pest Control	\$	540.00
01-30-50644 TML Insurance	\$	15,000.00
01-30-51009 Utilities	\$	7,000.00
01-30-51090 Fuel	\$	5,000.00
01-30-52010 Technology	\$	13,000.00
01-30-52020 Operating Expense	\$	4,000.00
01-30-52050 Uniforms	\$	2,000.00
01-30-52060 Training	\$	1,500.00
01-30-52805 Fire Station Repair/Maintenance	\$	3,000.00
01-30-53005 Fleet	\$	25,000.00
01-30-53051 Radio Equip	\$	1,000.00
01-30-53350 Equipment Purchase	\$	3,500.00
01-30-53351 Equipment Repair/Maintenance	\$	12,500.00
01-30-53352 Motorola Contract Purchase	\$	18,732.00
01-30-53370 Grant Funds Expenditures	\$	-
01-30-59015 Transfer to Debt	\$	119,917.00
01-30-59022 Staffing	\$	36,500.00
Total Expenditures	\$	292,360.00

2026-2027 Budget

Utility Administrative Revenue

02-10-40425	Return Check Fee	\$	300.00
02-10-40436	Sale of Property	\$	180,000.00
02-10-40460	Rent Income - Vertical Tower	\$	8,100.00
02-10-40461	Rent Income - Texomas Broad Band	\$	4,800.00
02-10-40462	Rent Income - Tek Wave	\$	7,800.00
02-10-43050	Late Fee	\$	15,000.00
02-10-43052	Delinquent Fee	\$	6,500.00
02-10-43054	Transfer Fee	\$	50.00
Total Revenue		\$	222,550.00

Utility Administrative Expenditures

02-10-50000	Salaries	\$	199,000.00
02-10-50009	Longevity	\$	1,260.00
02-10-50010	Overtime	\$	5,000.00
02-10-50019	Payroll Expense	\$	68,000.00
02-10-50040	Drug Testing	\$	250.00
02-10-50041	Immunizations	\$	250.00
02-10-50510	Contract Labor	\$	80,000.00
02-10-50611	Publications	\$	200.00
02-10-50640	Surety/Notary Bonds	\$	150.00
02-10-50644	TML Insurance	\$	27,105.00
02-10-51009	Utilities	\$	3,000.00
02-10-51090	Fuel	\$	10,000.00
02-10-52010	Technology	\$	18,200.00
02-10-52020	Operating Expense	\$	10,000.00
02-10-52060	Training	\$	1,000.00
02-10-52810	Public Works Barn Repair/Maintenance	\$	350.00
02-10-53005	Fleet	\$	30,000.00
02-10-53350	Equipment Purchase	\$	1,000.00
02-10-53351	Equipment Repair	\$	7,774.00
02-10-53715	Community Squad	\$	3,000.00
02-10-59010	Transfer to General	\$	30,000.00
02-10-59015	Debt	\$	24,628.00
Total Expenditures		\$	520,167.00

Utility Water Revenue

02-40-40423	Transfer In (EDC SWIFT Bond)	\$	24,000.00
02-40-40424	Transfer In (CDC SWIFT Bond)	\$	28,400.00
02-40-43000	Water Revenue	\$	523,800.00
02-40-43010	Bulk Water Revenue	\$	500.00
02-40-43030	Water Tap	\$	5,000.00
Total Revenue		\$	581,700.00

Utility Water Expenditures

02-40-50510	Contract Labor	\$	10,000.00
02-40-50632	Permitting Fee's	\$	1,733.00
02-40-51009	Utilities	\$	55,000.00
02-40-52829	Well Repairs	\$	25,000.00
02-40-52842	Tank Inspection	\$	1,500.00
02-40-52850	Infrastructure Maint/Repairs	\$	45,000.00
02-40-52851	Lab Fees	\$	2,500.00
02-40-52852	Red River Authority Well Fees	\$	5,500.00
02-40-52853	Chlorine	\$	5,500.00
02-40-53350	Equipment Purchase	\$	500.00
02-40-54200	SWIFT Bonds (GTUA)	\$	254,400.00
Total Expenditures		\$	406,633.00

Utility Sewer Revenue

02-50-40415	Transfer In (EDC 2005 Bond)	\$	30,000.00
02-50-40423	Transfer In (EDC SWIFT Bond)	\$	6,000.00
02-50-40424	Transfer In (CDC SWIFT Bond)	\$	7,100.00
02-50-43020	Sewer Revenue	\$	294,000.00
02-50-43032	Sewer tap	\$	-
Total Revenue		\$	337,100.00

Utility Sewer Expenditures

02-50-50510	Contract Labor	\$	6,000.00
02-50-50554	Contract Solid Waste Sludge	\$	1,000.00
02-50-50632	Permitting Fee's	\$	1,250.00
02-50-51009	Utilities	\$	21,500.00
02-50-52811	WWTP Maint/Repairs	\$	7,000.00
02-50-52820	Lift Station Repairs	\$	15,000.00
02-50-52850	Infrastructure Maint/Repairs	\$	35,000.00
02-50-52851	Lab Fees	\$	2,000.00
02-50-52853	Chlorine	\$	5,500.00
02-50-53351	Equipment Repair	\$	500.00
02-50-54200	SWIFT Bonds (GTUA)	\$	63,600.00
02-50-59018	2005 Bond	\$	56,200.00
Total Expenditures		\$	214,550.00

2026-2027 Budget

Cemetry Revenue

30-60-40400	Interest	\$	5,000.00
30-60-40420	Donations/Special Projects	\$	-
30-60-44001	Cemetery Plots	\$	2,000.00
30-60-44002	Gate Key (Grave Openings)	\$	1,400.00
30-60-44003	GC Clerk Filing Fee	\$	90.00
Total Revenue		\$	8,490.00

Cemetry Expenditure

30-60-50636	GC Clerk Filing Fee	\$	150.00
30-60-51050	Elec Street Lights	\$	110.00
30-60-51090	Fuel	\$	2,500.00
30-60-52020	Operating Expense	\$	4,400.00
30-60-53715	Community Squad	\$	1,330.00
Total Expenditures		\$	8,490.00

Bells Economic Development Corporations

Revenue

20-10-40310	Sales Tax - Merchant	\$	115,000.00
20-10-40400	Interest	\$	3,700.00
Total Revenue		\$	118,700.00

Expenditure

20-10-50617	Specal Project Expenditures	\$	54,800.00
20-10-50700	Audit	\$	2,500.00
20-10-52020	Operating Expense	\$	600.00
20-10-52060	Training	\$	800.00
20-10-59015	Transfer to Debt Fund	\$	30,000.00
20-10-59018	Transfer to Debt Fund	\$	30,000.00
Total Expenditures		\$	118,700.00

Bells Community Development Corporations

Revenue

25-10-40310	Sales Tax - Merchant	\$	115,000.00
25-10-40400	Interest	\$	3,500.00
Total Revenue		\$	118,500.00

Expenditure

25-10-50617	Specal Project Expenditures	\$	75,400.00
25-10-50700	Audit	\$	2,500.00
25-10-52020	Operating Expense	\$	300.00
25-10-52060	Training	\$	800.00
25-10-52804	Park Maintenance	\$	4,000.00
25-10-59010	Transfer to Debt	\$	35,500.00
Total Expenditures		\$	118,500.00