

# **B** CITY OF **BELLS** T E X A S

## **Annual Operating Budget**



**Fiscal Year**

**October 1, 2025 to September 30, 2026**



**CITY OF BELLS**  
**Fiscal Year 2025-2026**  
**BUDGET**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$82,016, which is a 12.23 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 \$19,807.

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

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

**Property Tax Rate**

	<b>2025</b>
Property Tax Rate:	\$0.600000/100
Proposed Tax Rate:	\$0.665032/100
No-New Revenue Tax Rate:	\$0.545845/100
Voter Approval Tax Rate::	\$0.665032/100
De Minimis Rate:	\$0.957399/100

**2025-2026 Budget**

**General Government Revenue**

01-10-40100	Advalorem Taxes M & O	\$	500,000.00
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	\$	22,450.00
01-10-40400	Interest	\$	10,000.00
01-10-40410	Other Income	\$	1,200.00
01-10-40412	Copies/Fax/Notary	\$	100.00
01-10-40420	Donations/Special Projects	\$	500.00
01-10-40422	Transfer in/Utilities	\$	30,000.00
01-10-40534	Internet Tower Electric	\$	675.00
<b>Total Revenue</b>		<b>\$</b>	<b>852,550.00</b>

**General Government Expenditures**

01-10-50000	Salaries	\$	118,500.00
01-10-50009	Longevity	\$	470.00
01-10-50019	Payroll Expenses	\$	28,550.00
01-10-50510	Contract Labor	\$	152,000.00
01-10-50610	Professional Dues	\$	14,000.00
01-10-50617	Special Project Expenditures	\$	500.00
01-10-50640	Surety/Notary Bonds	\$	200.00
01-10-50644	TML Insurance	\$	5,420.00
01-10-51009	Utilities	\$	40,000.00
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
<b>Total Expenditures</b>		<b>\$</b>	<b>372,690.00</b>

**Solid Waste Revenue**

01-15-40600	Solid Waste - Commercial	\$	86,520.00
01-15-40601	Solid Waste - Residential	\$	171,000.00
<b>Total Revenue</b>		<b>\$</b>	<b>257,520.00</b>

**Solid Waste Expenditures**

01-15-50550	Contractor Solid Waste Residential	\$	131,218.00
01-15-50552	Contractor Solid Waste Commercial	\$	72,691.00
<b>Total Expenditures</b>		<b>\$</b>	<b>203,909.00</b>

**Municipal Court Revenue**

01-20-40500	MunCourt - Cost Revenue	\$	45,000.00
01-20-40518	MunCourt - Omni Base Reimbursement	\$	380.00
01-20-40519	MunCourt - Warrant Fee	\$	1,000.00
01-20-40520	MunCourt - Collections	\$	5,000.00
		\$	-
<b>Total Revenue</b>		<b>\$</b>	<b>51,380.00</b>

**Municipal Court Expenditures**

01-20-50510	Contract Labor	\$	9,600.00
01-20-52010	Technology	\$	4,035.00
01-20-52020	Operating Expense	\$	100.00
01-20-52060	Training	\$	900.00
01-20-59016	MunCourt - Collections	\$	4,000.00
01-20-59019	MunCourt - OmniBase	\$	116.00
<b>Total Expenditures</b>		<b>\$</b>	<b>18,751.00</b>

**Park Revenue**

01-35-40409	BYS Electric Reimbursement	\$	1,600.00
01-35-40410	Other Income	\$	12,000.00
01-35-40450	Rent Income - Parks/Pavilion	\$	-
01-35-40455	Rent Income - Ballfield Complex	\$	-
<b>Total Revenue</b>		<b>\$</b>	<b>13,600.00</b>

**Park Expenditures**

01-35-50644	TML Insurance	\$	122.00
01-35-51063	Elec Park Ballfield Complex	\$	5,500.00
01-35-51064	Elec Park Pavillion	\$	1,000.00
01-35-52020	Operating Expense	\$	2,000.00
01-35-53715	Community Squad	\$	1,000.00
<b>Total Expenditures</b>		<b>\$</b>	<b>9,622.00</b>

**Street Revenue**

<b>Total Revenue</b>		<b>\$</b>	<b>-</b>
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**Street Expenditures**

01-40-53700	Street Maintenance	\$	44,306.00
<b>Total Expenditures</b>		<b>\$</b>	<b>44,306.00</b>

**2025-2026 Budget**

<b>Police Revenue</b>			
01-25-40401	Opioid Abatement Funds	\$	115.00
01-25-40530	LEOSE PD Training Fund	\$	-
01-25-40531	Police Reports	\$	100.00
<b>Total Revenue</b>		\$	<b>215.00</b>

<b>Police Expenditures</b>			
01-25-50000	Salaries	\$	232,500.00
01-25-50009	Longevity	\$	2,120.00
01-25-50019	Payroll Expenses	\$	65,370.00
01-25-50644	TML Insurance	\$	18,335.00
01-25-51009	Utilities	\$	3,200.00
01-25-51090	Fuel	\$	11,000.00
01-25-51010	Technology	\$	3,000.00
01-25-52017	Copsync	\$	2,900.00
01-25-52020	Operating Expense	\$	500.00
01-25-52022	Office Supplies	\$	150.00
01-25-52023	Postage	\$	400.00
01-25-52050	Uniforms	\$	1,000.00
01-25-52060	Training	\$	1,000.00
01-25-52061	TCLEOSE Ed Training	\$	2,500.00
01-25-53005	Fleet	\$	70,000.00
01-25-53051	Radio Equip	\$	-
01-25-53052	Weapons/Ammunition	\$	-
01-25-53350	Equipment Purchase	\$	1,000.00
01-25-53351	Equipment Repair	\$	-
01-25-59021	GC Jail	\$	1,000.00
<b>Total Expenditures</b>		\$	<b>415,975.00</b>

<b>Fire Revenue</b>			
01-30-40370	GC Fire Runs	\$	27,900.00
01-30-40421	Reimbursement of VFD Benefit Policy	\$	2,371.00
01-30-44120	Grant Funds	\$	-
01-30-44121	Fire Recovery		
<b>Total Revenue</b>		\$	<b>30,271.00</b>

<b>Fire Expenditures</b>			
01-30-50000	Salaries	\$	20,000.00
01-30-50009	Longevity	\$	70.00
01-30-50019	Payroll Expenses	\$	2,994.00
01-30-50042	VFD Benefit Policy	\$	2,371.00
01-30-50541	Contract Pest Control	\$	540.00
01-30-50644	TML Insurance	\$	11,009.00
01-30-51009	Utilities	\$	6,600.00
01-30-51090	Fuel	\$	4,000.00
01-30-52010	Technology	\$	13,000.00
01-30-52020	Operating Expense	\$	2,150.00
01-30-52050	Uniforms	\$	1,000.00
01-30-52060	Training	\$	1,700.00
01-30-52805	Fire Station Repair/Maintenance	\$	3,000.00
01-30-53005	Fleet	\$	35,000.00
01-30-53051	Radio Equip	\$	1,409.00
01-30-53350	Equipment Purchase	\$	1,000.00
01-30-53351	Equipment Repair	\$	6,000.00
01-30-53370	Grant Funds Expenditures	\$	-
01-30-59015	Transfer to Debt	\$	28,440.00
<b>Total Expenditures</b>		\$	<b>140,283.00</b>

**2025-2026 Budget**

**Utility Administrative Revenue**

02-10-40425	Return Check Fee	\$	400.00
02-10-40435	Sale of Vehicles	\$	10,000.00
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.	\$	3,800.00
02-10-43050	Late Fee	\$	15,000.00
02-10-43052	Delinquent Fee	\$	6,500.00
02-10-43054	Transfer Fee	\$	25.00
<b>Total Revenue</b>		<b>\$</b>	<b>56,425.00</b>

**Utility Administrative Expenditures**

02-10-50000	Salaries	\$	187,437.00
02-10-50009	Longevity	\$	995.00
02-10-50010	Overtime	\$	5,000.00
02-10-50019	Payroll Expense	\$	59,331.00
02-10-50040	Drug Testing	\$	250.00
02-10-50041	Immunizations	\$	250.00
02-10-50510	Contract Labor	\$	74,379.00
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	\$	16,630.00
02-10-52020	Operating Expense	\$	11,000.00
02-10-52060	Training	\$	1,700.00
02-10-52801	514 S Pecan Maintenance	\$	350.00
02-10-52802	514 S Pecan Property Taxes	\$	1,500.00
02-10-52810	Public Works Barn Repair/Maintenance	\$	-
02-10-53005	Fleet	\$	40,000.00
02-10-53350	Equipment Purchase	\$	1,000.00
02-10-53351	Equipment Repair	\$	8,000.00
02-10-53715	Community Squad	\$	3,000.00
02-10-59010	Transfer to General	\$	30,000.00
02-10-59015	Debt	\$	24,628.00
<b>Total Expenditures</b>		<b>\$</b>	<b>505,905.00</b>

**Utility Water Revenue**

02-40-40402	Transfer In (I&S)	\$	176,000.00
02-40-40423	Transfer In (EDC SWIFT Bond)	\$	16,000.00
02-40-40424	Transfer In (CDC SWIFT Bond)	\$	28,400.00
02-40-43000	Water Revenue	\$	515,000.00
02-40-43010	Bulk Water Revenue	\$	5,000.00
02-40-43030	Water Tap	\$	5,000.00
<b>Total Revenue</b>		<b>\$</b>	<b>745,400.00</b>

**Utility Water Expenditures**

02-40-50510	Contract Labor	\$	3,500.00
02-40-50632	Permitting Fee's	\$	1,720.00
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	\$	44,708.00
02-40-52851	Lab Fees	\$	6,000.00
02-40-52852	Red River Authority Well Fees	\$	4,500.00
02-40-52853	Chlorine	\$	5,500.00
02-40-53350	Equipment Purchase	\$	1,000.00
02-40-54200	SWIFT Bonds (GTUA)	\$	306,798.00
<b>Total Expenditures</b>		<b>\$</b>	<b>455,226.00</b>

**Utility Sewer Revenue**

02-50-40402	Transfer In (I&S)	\$	44,000.00
02-50-40415	Transfer In (EDC 2005 Bond)	\$	30,000.00
02-50-40423	Transfer In (EDC SWIFT Bond)	\$	4,000.00
02-50-40424	Transfer In (CDC SWIFT Bond)	\$	7,100.00
02-50-43020	Sewer Revenue	\$	300,000.00
02-50-43032	Sewer tap	\$	-
<b>Total Revenue</b>		<b>\$</b>	<b>385,100.00</b>

**Utility Sewer Expenditures**

02-50-50510	Contract Labor	\$	1,500.00
02-50-50554	Contract Solid Waste Sludge	\$	1,000.00
02-50-50632	Permitting Fee's	\$	1,300.00
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	\$	32,958.00
02-50-52851	Lab Fees	\$	4,500.00
02-50-52853	Chlorine	\$	5,500.00
02-50-53351	Equipment Repair	\$	2,000.00
02-50-54200	SWIFT Bonds (GTUA)	\$	76,700.00
02-50-59018	2005 Bond	\$	56,836.00
<b>Total Expenditures</b>		<b>\$</b>	<b>225,794.00</b>

**2025-2026 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)	\$	2,000.00
30-60-44003 GC Clerk Filing Fee	\$	90.00
<b>Total Revenue</b>	<b>\$</b>	<b>9,090.00</b>

**Cemetry Expenditure**

30-60-50616 Special Fund Expenditures	\$	-
30-60-50636 GC Clerk Filing Fee	\$	200.00
30-60-51050 Elec Street Lights	\$	110.00
30-60-51090 Fuel	\$	1,080.00
30-60-52020 Operating Expense	\$	5,000.00
30-60-53715 Community Squad	\$	2,700.00
<b>Total Expenditures</b>	<b>\$</b>	<b>9,090.00</b>

**Bells Economic Development Corporations**

<b>Revenue</b>	
20-10-40310 Sales Tax - Merchant	\$ 98,000.00
20-10-40400 Interest	\$ 8,500.00
<b>Total Revenue</b>	<b>\$ 106,500.00</b>

<b>Expenditure</b>	
20-10-50617 Specal Project Expenditures	\$ 52,600.00
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	\$ 20,000.00
<b>Total Expenditures</b>	<b>\$ 106,500.00</b>

**Bells Community Development Corporations**

<b>Revenue</b>	
25-10-40310 Sales Tax - Merchant	\$ 98,000.00
25-10-40400 Interest	\$ 3,500.00
<b>Total Revenue</b>	<b>\$ 101,500.00</b>

<b>Expenditure</b>	
25-10-50617 Specal Project Expenditures	\$ 50,100.00
25-10-50700 Audit	\$ 2,500.00
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 Debt	\$ 35,500.00
<b>Total Expenditures</b>	<b>\$ 101,500.00</b>

2025-2026 Budget

**Debt**

<b>Revenue</b>			<b>Expenditures</b>		
03-40-40402 I & S Transfer In	\$	176,000.00	03-40-50618 Loan Principal	\$	84,000.00
<b>Total Revenue</b>	\$	<b>176,000.00</b>	03-40-50619 Loan Interest	\$	92,000.00
			<b>Total Expenditures</b>	\$	<b>176,000.00</b>

<b>Revenue</b>			<b>Expenditures</b>		
03-50-40402 I & S Transfer In	\$	44,000.00	03-50-50618 Loan Principal	\$	21,000.00
<b>Total Revenue</b>	\$	<b>44,000.00</b>	03-50-50619 Loan Interest	\$	23,000.00
			<b>Total Expenditures</b>	\$	<b>44,000.00</b>