CITY OF BELLS TEXAS

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

	2025
Property Tax Rate:	$0.600000/100
Proposed Tax Rate:	$0.665032/100
No-New RevenueTax Rate:	$0.545845/100
Voter Approval Tax Rate::	$0.665032/100
De Minimis Rate:	$0.957399/100

Description		2024 -2025 Adopted Budget		2024-2025 YTD Actuals 08/31/2025		2025-2026 Adopted Budget
Advalorem Taxes M & O	$	480,000.00	$	521,176.54	$	500,000.00
Texoma Housing HUD	$	3,000.00	$	3,022.00	$	3,000.00
Franchise Tax	$	64,625.00	$	62,654.69	$	64,625.00
Sales Tax	$	196,400.00	$	202,622.56	$	220,000.00
Permits	$	22,450.00	$	25,279.51	$	22,450.00
Interest	$	8,500.00	$	13,499.66	$	10,000.00
Other Income	$	1,400.00	$	2,893.14	$	1,200.00
Copies/Fax/Notary	$	250.00	$	66.25	$	100.00
Donations/Special Projects	$	3,500.00	$	7,376.67	$	500.00
Transfer In/Utilities	$	30,000.00	$	30,000.00	$	30,000.00
Capital Improvements - Streets	$	4,000.00	$	-	$	-
Internet Tower Electric	$	675.00	$	675.84	$	675.00
Solid Waste - Commerical	$	83,700.00	$	76,365.04	$	86,520.00
Solid Waste - Residential	$	165,500.00	$	13,774.59	$	171,000.00
MunCourt - Court Cost and Fine Revenue	$	45,000.00	$	46,232.88	$	45,000.00
MunCourt - Omni Base Reimbursement	$	380.00	$	243.42	$	380.00
MunCourt - Warrant Fee	$	1,500.00	$	800.00	$	1,000.00
MunCourt - Collections	$	6,000.00	$	4,356.41	$	5,000.00
Opioid Abatement Funds	$	115.00	$	563.55	$	115.00
Sale of Vehicles	$	8,500.00	$	-	$	-
LEOSE PD Training Fund	$	800.00	$	1,776.73	$	-
Police Reports	$	100.00	$	118.00	$	100.00
GC Fire Runs	$	27,900.00	$	25,575.00	$	27,900.00
Other Income	$	-	$	19,368.73	$	-
Reimbursement of VFD Benefit Policy	$	2,371.00	$	-	$	2,371.00
Sale of Vehicles	$	8,500.00	$	-	$	-
Grant Funds	$	-	$	25,000.00	$	-
Fire Recovery	$	2,500.00	$	-	$	-
BYS Electric Reimbursement	$	1,600.00	$	-	$	1,600.00
Other Income	$	12,000.00	$	12,000.00	$	12,000.00
Rent Income - Parks/Pavilion	$	-	$	-	$	-
Rent Income - Ballfield Complex	$	-	$	-	$	-
Rent Income -107 E. Park	$	5,400.00	$	1,350.00	$	-
Interest	$	150.00	$	37.61	$	-
Other Income	$	1,000.00	$	450.00	$	-
Return Check Fee	$	300.00	$	510.00	$	400.00
Sale of Vehicles	$	7,000.00	$	-	$	10,000.00
Rent Income - Verticial Tower	$	7,800.00	$	7,981.12	$	7,800.00

Rent Income - Texomas Broad Band	$	5,100.00	$	4,400.00	$	5,100.00
Rent Income - Tek Wave	$	7,800.00	$	7,150.00	$	7,800.00
Rent Income - 514 S Pecan St.	$	-	$	1,687.50	$	3,800.00
Late Fee	$	15,000.00	$	14,614.55	$	15,000.00
Delinquent Fee	$	6,500.00	$	7,615.07	$	6,500.00
Transfer Fee	$	25.00	$	75.00	$	25.00
I & S Transfer In	$	-	$	-	$	176,000.00
Other Income	$	-	$	44,533.00	$	-
4A Income/SWIFT Bond	$	-	$	-	$	16,000.00
4B Income/SWIFT Bond	$	-	$	-	$	28,400.00
Capital Improvements	$	4,000.00	$	-	$	-
Water Revenue	$	502,000.00	$	469,356.48	$	515,000.00
Bulk Water Revenue	$	5,000.00	$	6,276.10	$	5,000.00
Water Tap	$	10,000.00	$	16,080.00	$	5,000.00
I & S Transfer In	$	-	$	-	$	44,000.00
4A Income/2005 Bond	$	-	$	-	$	30,000.00
4A Income/SWIFT Bond	$	-	$	-	$	4,000.00
4B Income/SWIFT Bond	$	-	$	-	$	7,100.00
Capital Improvements	$	4,000.00	$	-	$	-
Sewer Revenue	$	279,800.00	$	259,153.27	$	300,000.00
Sewer tap	$	7,500.00	$	17,500.00	$	-
Sales Tax - Merchant	$	98,000.00	$	81,049.83	$	98,000.00
Interest	$	8,500.00	$	9,245.19	$	8,500.00
Sales Tax - Merchant	$	98,000.00	$	81,049.83	$	98,000.00
Interest	$	4,000.00	$	2,701.87	$	3,500.00
Transfer in - Reserves	$	25,900.00	$	-	$	-
Interest	$	3,000.00	$	5,148.90	$	5,000.00
Cemetery Plots	$	3,000.00	$	2,200.00	$	2,000.00
Gate Key (Grave Openings)	$	2,000.00	$	2,200.00	$	2,000.00
GC Clerk Filing Fee	$	90.00	$	90.00	$	90.00
Salaries	$	126,000.00	$	49,384.62	$	118,500.00
Longevity	$	410.00	$	410.00	$	470.00
Administrator Expenses	$	537.00	$	-	$	-
Payroll Expenses	$	3,360.00	$	14,316.75	$	28,550.00
Contract Labor	$	139,910.00	$	212,342.74	$	152,000.00
Professional Dues	$	13,400.00	$	14,045.24	$	14,000.00
Specal Project Expeditures	$	1,500.00	$	100.93	$	500.00
Surety/Notary Bonds	$	200.00	$	271.00	$	200.00
TML Insurance	$	3,778.00	$	5,145.88	$	5,420.00
Utilities	$	34,980.00	$	40,408.82	$	40,000.00

Technology	$	7,883.00	$	6,436.55	$	6,300.00
Operating Expense	$	3,850.00	$	2,142.19	$	3,000.00
Training	$	750.00	$	45.00	$	750.00
City Hall Repair/Maintenance	$	1,000.00	$	2,375.00	$	3,000.00
Street Maintenance	$	30,000.00	$	9,226.47	$	-
Debt	$	12,000.00	$	10,000.00	$	-
Contractor Solid Waste Residential	$	126,928.00	$	116,258.70	$	131,218.00
Contractor Solid Waste Commercial	$	70,315.00	$	59,460.50	$	72,691.00
Contract Labor	$	7,200.00	$	6,500.00	$	9,600.00
Technology	$	4,035.00	$	3,441.48	$	4,035.00
Operating Expense	$	150.00	$	204.80	$	100.00
Training	$	900.00	$	865.60	$	900.00
MunCourt - Collections	$	750.00	$	4,444.34	$	4,000.00
OmniBase	$	300.00	$	84.00	$	116.00
Salaries	$	221,835.00	$	194,884.46	$	232,500.00
Longevity	$	2,115.00	$	2,115.00	$	2,120.00
Payroll Expenses	$	62,346.00	$	54,626.53	$	65,370.00
TML Insurance	$	17,168.00	$	19,216.32	$	18,335.00
Utilities	$	3,132.00	$	2,883.79	$	3,200.00
Fuel	$	15,000.00	$	11,840.58	$	11,000.00
Technology	$	4,700.00	$	4,144.09	$	3,000.00
Copsync	$	3,678.00	$	2,725.80	$	2,900.00
Operating Expense	$	500.00	$	556.67	$	500.00
Office Supplies	$	200.00	$	59.99	$	150.00
Postage	$	300.00	$	440.48	$	400.00
Uniforms	$	1,500.00	$	536.23	$	1,000.00
Training	$	800.00	$	592.60	$	1,000.00
TCLEOSE Ed Training	$	2,500.00	$	-	$	2,500.00
Fleet	$	72,000.00	$	60,126.43	$	70,000.00
Equipment Purchase	$	2,676.00	$	1,401.15	$	1,000.00
Equipment Repair	$	500.00	$	-	$	-
GC Jail	$	1,000.00	$	-	$	1,000.00
Salaries	$	25,060.00	$	19,038.46	$	20,000.00
Longevity	$	60.00	$	-	$	70.00
Payroll Expenses	$	3,501.00	$	2,752.37	$	2,994.00
VFD Benefit Policy	$	2,371.00	$	-	$	2,371.00
Contract Pest Control	$	540.00	$	495.00	$	540.00
TML Insurance	$	9,823.00	$	12,089.15	$	11,009.00
Utilities	$	6,498.00	$	7,249.94	$	6,600.00
Fuel	$	4,000.00	$	3,945.42	$	4,000.00
Technology	$	4,000.00	$	5,058.63	$	13,000.00
Operating Expense	$	5,150.00	$	1,200.90	$	2,150.00
Uniforms	$	1,000.00	$	115.00	$	1,000.00

Training	$	1,700.00	$	20.87	$	1,700.00
Fire Station Repair/Maintenance	$	5,000.00	$	738.00	$	3,000.00
Fleet	$	25,440.00	$	40,271.55	$	35,000.00
Radio Equip	$	2,500.00	$	-	$	1,409.00
Equipment Purchase	$	5,000.00	$	2,793.34	$	1,000.00
Equipment Repair	$	4,000.00	$	2,623.60	$	6,000.00
Grant Funds Expenditures	$	-	$	15,000.00	$	-
Debt	$	28,440.00	$	26,069.78	$	28,440.00
TML Insurance	$	122.00	$	60.90	$	122.00
Elec Park Ballfield Complex	$	3,200.00	$	5,652.40	$	5,500.00
Elec Park Pavillion	$	275.00	$	977.13	$	1,000.00
Operating Expense	$	10,000.00	$	2,125.99	$	2,000.00
Community Squad	$	2,000.00	$	2,000.00	$	1,000.00
Street Maintenance	$	-	$	-	$	44,306.00
Salaries	$	219,057.00	$	205,611.34	$	187,437.00
Longevity	$	925.00	$	925.00	$	995.00
Overtime	$	6,946.00	$	9,205.08	$	5,000.00
Payroll Expenses	$	71,186.00	$	64,122.11	$	59,331.00
Drug Testing	$	250.00	$	-	$	250.00
Immunizations	$	250.00	$	-	$	250.00
Contract Labor	$	77,055.00	$	90,749.80	$	74,379.00
Publications	$	200.00	$	-	$	200.00
Surety/Notary Bonds	$	200.00	$	171.00	$	150.00
TML Insurance	$	18,214.00	$	23,877.75	$	27,105.00
Utilities	$	2,896.00	$	2,648.67	$	3,000.00
Fuel	$	7,850.00	$	10,680.03	$	10,000.00
Technology	$	15,356.00	$	15,182.61	$	16,630.00
Operating Expense	$	10,390.00	$	9,201.56	$	11,000.00
Training	$	1,750.00	$	2,207.22	$	1,700.00
514 S. Pecan Maintenance	$	350.00	$	895.07	$	350.00
514 S Pecan Property Taxes	$	1,500.00	$	-	$	1,500.00
Fleet	$	51,500.00	$	39,793.93	$	40,000.00
Equipment	$	4,780.00	$	2,879.70	$	-
Equipment Purchase	$	500.00	$	1,914.96	$	1,000.00
Equipment Repair	$	1,000.00	$	321.86	$	8,000.00
Community Squad	$	4,000.00	$	2,021.17	$	3,000.00
Transfer to General	$	30,000.00	$	30,000.00	$	30,000.00
Debt	$	24,628.00	$	22,575.30	$	24,628.00
Contract Labor	$	-	$	3,526.25	$	3,500.00
Permitting Fee's	$	1,750.00	$	1,715.00	$	1,720.00
Utilities	$	35,020.00	$	53,746.19	$	55,000.00
Well Repairs	$	16,000.00	$	45,281.12	$	25,000.00
Tank Inspection	$	700.00	$	-	$	1,500.00

Infrastructure Maint/Repairs	$	25,000.00	$	29,932.98	$	44,708.00
Lab Fees	$	3,000.00	$	5,699.00	$	6,000.00
Red River Authority Well Fees	$	4,446.00	$	3,715.42	$	4,500.00
Chlorine	$	5,000.00	$	5,052.50	$	5,500.00
Equipment Purchase	$	1,000.00	$	-	$	1,000.00
2022 SWIFT Bonds (GTUA)	$	99,509.00	$	82,924.20	$	306,798.00
Contract Labor	$	-	$	5,187.50	$	1,500.00
Contractor Solid Waste Sludge	$	1,000.00	$	-	$	1,000.00
Permitting Fee's	$	1,300.00	$	2,900.00	$	1,300.00
Utilities	$	21,300.00	$	18,882.09	$	21,500.00
WWTP Maint/Repairs	$	5,000.00	$	5,586.65	$	7,000.00
Lift Station Repairs	$	13,500.00	$	23,413.02	$	15,000.00
Infrastructure Maint/Repairs	$	15,000.00	$	43,338.50	$	32,958.00
Lab Fees	$	4,000.00	$	4,009.00	$	4,500.00
Chlorine	$	5,000.00	$	5,052.50	$	5,500.00
Generator	$	1,000.00	$	-	$	-
Equipment Repair	$	500.00	$	-	$	2,000.00
2022 SWIFT Bonds (GTUA)	$	24,937.00	$	21,122.80	$	76,700.00
2005 Bond (GTUA)	$	28,230.00	$	26,517.37	$	56,836.00
Specal Project Expeditures	$	54,100.00	$	229,077.50	$	52,600.00
Audit	$	1,000.00	$	1,000.00	$	2,500.00
Operating Expense	$	600.00	$	600.00	$	600.00
Training	$	800.00	$	-	$	800.00
Debt	$	30,000.00	$	30,000.00	$	30,000.00
2005 Bond (GTUA)	$	20,000.00	$	20,000.00	$	20,000.00
Specal Project Expeditures	$	78,000.00	$	81,343.00	$	50,100.00
Audit	$	1,000.00	$	1,000.00	$	2,500.00
Operating Expense	$	600.00	$	600.00	$	600.00
Training	$	800.00	$	-	$	800.00
Park Maintenance	$	12,000.00	$	12,000.00	$	12,000.00
Transfer to General	$	35,500.00	$	35,500.00	$	35,500.00
GC Clerk Filing Fee	$	225.00	$	49.20	$	200.00
Elec Street Lights	$	110.00	$	72.92	$	110.00
Fuel	$	700.00	$	-	$	1,080.00
Operating Expense	$	5,055.00	$	1,167.24	$	5,000.00
Community Squad	$	2,000.00	$	2,000.00	$	2,700.00