

PUBLIC NOTICE: RIESEL CITY COUNCIL MEETING

NOTICE IS HEREBY GIVEN that the City Council of the City of Riesel, McLennan County, Texas, will hold a **REGULAR** meeting on **Tuesday, AUGUST 18TH, 2026 at 6:30 PM** at Riesel City Hall, 104 N Hwy 6, to discuss the following matters:

1. **Call to Order; Confirm Quorum; Invocation & Pledge of Allegiance**
2. **Consent Agenda:** Consent Items are considered routine by the City Council and will be enacted on by one motion to approve all items listed below. There will be no separate discussion of these items other than asking simple questions for clarification.
 - a.) Approval of Minutes from Council Meeting on: 7/21/26 & 8/4/2026
 - b.) Payment of Bills/Payroll & Monthly Financial Reports
3. **Visitors' Comments:** This is an opportunity for visitors to bring any item to the City Council's attention. Comments limited to 3 minutes per visitor. No deliberation may be held on the matter, except limited to a proposal to put the subject on the agenda for a subsequent meeting.
4. **BUDGET:** Mayor, Council and Staff Discuss and review the [Proposed FY 2026-2027 BUDGET](#), including proposed revenues, expenditures, capital expenditures, fund balances, and the amount of property tax revenue necessary to fund the proposed budget; and provide direction to staff regarding any revisions to the proposed budget.

TAXPAYER IMPACT STATEMENT

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$257,070	Adopted 2025 Tax Rate \$0.223923	\$575.64
FY 2026-2027 (TY 2026)	\$228,254	2026 No New Revenue Tax Rate \$0.241306	\$550.79
FY 2026-2027 (TY 2026)	\$228,254	Proposed 2026 tax rate based on the proposed budget for 2026-27 \$0.271490	\$619.69

5. **PUBLIC INPUT SESSION:** Receive comments from citizens regarding the proposed Fiscal Year 2026–2027 Budget and the proposed 2026 ad valorem tax rate. (This public input session is in addition to, and is not, the statutory public hearing on the proposed budget scheduled for August 31, 2026.)
6. **CONSIDERATION AND ACTION REGARDING PROPOSING A 2026 AD VALOREM TAX RATE**

Discuss, consider, and take action by record vote to propose a maximum 2026 ad valorem tax rate for the City of Riesel; direct staff to provide the proposed rate and record vote to the McLennan County Tax Office for preparation of the required tax-rate notice; and confirm September 1, 2026, as the date on which the City Council will consider adoption of the 2026 ad valorem tax rate.

7. **CONSIDER AND TAKE ACTION TO SET PUBLIC HEARING AND ADOPTION DATES FOR THE FY 2026-2027 BUDGET AND THE 2026 AD VALOREM TAX RATE.**

Discuss, consider, and take action to confirm **August 31, 2026, at 6:30 p.m.** as the date and time for the statutory public hearing on the proposed Fiscal Year 2026–2027 Budget; confirm **September 1, 2026, at 6:30 p.m.** as the date and time for consideration and adoption of the Fiscal Year 2026–2027 Budget and the 2026 ad valorem tax rate; and authorize a public hearing/public input opportunity regarding the proposed 2026 ad valorem tax rate on September 1, 2026, prior to consideration of the tax rate.

8. **CITY HALL PROJECT:** Consideration and Action regarding the planning of a new city hall facility and addressing engineering and architectural concerns and funding considerations.
9. **FY 2025-26 AUDIT:** Consider and act regarding an engagement agreement with Paul Christensen & Associates, LLC to conduct a financial audit for FY ending September 30, 2026
10. **Reports Submitted:** a. Utility Report b. Police Report c. Secretary's Report
11. Discussion and possible directives to staff for future agenda items (research, ordinances or policies that Council desire to be drafted for future review)
12. Adjournment

I hereby certify that this notice was posted at the City Hall bulletin board in accordance with the Texas Open Meetings Act at least 3 days before the scheduled meeting. Posted on Wednesday, 08/12/2026 at 6:00 PM

Alisha Flanary

Alisha Flanary, City Secretary

BE IT REMEMBERED that on **JULY 21, 2026**, the Riesel City Council met in a **REGULAR MEETING**, at 6:30 p.m. in the Riesel City Hall Meeting Room, located at 104 N. Hwy. 6 in Riesel, Texas, with notice of the meeting having been posted in accordance with Chapter 551 of the Texas Government Code.

Call to Order: Mayor Pro Tem Paul Winkler called the meeting to order at 6:30 p.m. Mayor Hogg was absent.

Council Members Present: Bobby Dieterich, Paul Winkler, Kevin Wunderlich, Debbie Kilgore, and Glenna Sandhoff

Employees Present: Alisha Flanary & Ryan Dieterich

Visitors Present: Glenn and Mandy Geltemeyer, Georgie Meyer, Amie Jablonowski, Andrea Thompson, Alan Abel, Bill Barker, David Marek, Ryan Shellberg, and Linda Hogg

Paul Winkler led the Pledge of Allegiance and gave the invocation.

Consent Items: Kevin Wunderlich made a motion to approve the consent agenda consisting of the minutes from 6/16/2026; payment of bills and payroll; and monthly financial reports. Debbie Kilgore seconded the motion, and it carried unanimously.

Visitors' Comments: Alan Abel, Glenn Geltemeyer, and Andrea Thompson each read letters expressing concerns regarding the construction of a data center in Riesel, specifically related to water and electricity usage, noise, lighting, emergency response capabilities, public safety, road and infrastructure damage, property values, environmental and biological impacts on humans and wildlife, protection of private property owners' rights, and other issues. They stressed the importance of transparency with the public throughout the process and asked Council members not to sign nondisclosure agreements.

Sole Source Provider: Debbie Kilgore made a motion to approve Resolution No. 2026-0721 declaring Haley & Olson, P.C., a sole source provider for legal counsel pertaining to the City's arsenic mitigation project. Bobby Dieterich seconded the motion, and it carried unanimously.

Septic Variance: Bobby Dieterich moved to approve a variance requested by Ryan Shellberg on behalf of Waco Property Interests, LLC, to allow septic systems on lots to be subdivided off Beaver Street because a sewer line easement could not be obtained from neighboring property. City Engineer David Marek had submitted a written recommendation for approval prior to the meeting. Paul Winkler seconded the motion, and it carried unanimously.

Lot Size Variance: Bobby Dieterich moved to approve a variance requested by Ryan Shellberg on behalf of Waco Property Interests, LLC, to allow minimum lot sizes of 8,000 square feet for lots proposed to be subdivided off Brookshire Street. Debbie Kilgore seconded the motion, and it carried unanimously.

Lot Width Variance: Debbie Kilgore moved to deny a variance requested by Ryan Shellberg on behalf of Waco Property Interests, LLC, to allow minimum lot widths of 50 feet for lots proposed to be subdivided off Brookshire Street. Glenna Sandhoff seconded the motion, and it carried unanimously.

2026-2027 Budget: Council and staff discussed the preliminary draft budget.

Monthly Reports: Monthly reports were submitted by Department Heads Randy Ehlers, Ryan Dieterich, and Alisha Flanary.

Adjournment: There being no further business, Mayor Pro Tem Paul Winkler adjourned the meeting at 8:21 p.m.

Jennifer Hogg, Mayor

Attest: Alisha Flanary, City Secretary

BE IT REMEMBERED that on **TUESDAY AUGUST 4TH, 2026**, the Riesel City Council met in a **SPECIAL**-called meeting, at 6:30 p.m. in the Riesel City Hall Meeting Room, at 104 Hwy. 6 North in Riesel, Texas, with notice of the meeting having been posted at least 72 hours in advance in accordance with Section 551, Texas Government Code.

Call to Order: Mayor Jennifer Hogg called the meeting to order at 6:31 PM

Council Members Present: Bobby Dieterich, Paul Winkler, Kevin Wunderlich, and Glenna Sandhoff

Council Members Absent: Debbie Kilgore

Employees Present: Alisha Flanary, Randy Ehlers, Ryan Dieterich & Patrick Bellringer

Visitors Present: Deanna Davis, Ryan Shellberg, Charlie Merritt and Ben Rosenberg

Mayor Hogg led the Pledge of Allegiance and gave the invocation.

Visitors' Comments: Ryan Shellberg addressed council members about an issue with property owners adjacent to an alley believing that they each owned the portion of the alley behind their homes. He stated that this could be problematic for the city in the future.

Election Order: Paul Winkler made a motion to approve an Order of Election to elect one (1) person for each position to serve the full term of two (2) years for Mayor and two (2) Council Members and authorizing the execution of a Joint Election Agreement with McLennan County and other local municipalities. Bobby Dieterich seconded the motion, which carried unanimously.

DPS Contract: Paul Winkler moved to approve an Interlocal Cooperation Contract with Texas Department of Public Safety pertaining to the new Texas Conviction Reporting (TXCR) interface for electronically reporting convictions. Kevin Wunderlich seconded the motion and it carried unanimously.

Alley Abandonment: Bobby Dieterich moved to approve a petition by Ryan Shellberg, representing Waco Property Interests, LLC, to abandon an alley on Block 3 of the Brookshire Addition between Lots 4,5,6, & 7. Glenna Sandhoff seconded the motion and it carried unanimously.

City Hall Project: Project Engineer Charlie Merritt met with Council to discuss the proposed City Hall project and review the preliminary architectural plans. Council and staff expressed concerns that the plans did not adequately reflect the City's previously discussed space, functional, and budgetary needs. Council also discussed the site feasibility evaluation previously requested to determine whether the proposed property could reasonably accommodate the project considering flooding, drainage, parking, ADA requirements, and other site limitations. Mr. Merritt advised that the site evaluation had not yet been completed and would require additional time to perform. Council tabled the item pending further evaluation of the project and proposed site.

Financial Advisor: Ben Rosenberg with U.S. Capital Wealth gave a thorough presentation regarding the city's financial profile and for all the types of funding that the city could consider to fund a city hall project

Discussion Items:

- a. 2026-2027 Operating Budget
- b. Tax rate to fund the 2026-2027 budget

Setting Public Hearings: Paul Winkler made a motion to set the statutory public hearing on the proposed FY 2026–2027 Budget for August 31, 2026, at 6:30 p.m.; to set a public hearing on the proposed property tax rate for September 1, 2026, at 6:30 p.m.; and to provide an additional public input session regarding the proposed budget and property tax rate on August 18, 2026, at 6:30 p.m. All meetings will be held at Riesel City Hall. Kevin Wunderlich seconded the motion. The motion carried unanimously.

Adjournment: With no further business, Mayor Hogg adjourned the meeting at 9:40 PM

Mayor, Jennifer Hogg

Attest: Alisha Flanary, City Secretary

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Cash Basis

City of Riesel - GENERAL FUND

Balance Sheet - Bank Accounts

As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1a - Unrestricted Cash	
*Checking	12,093.44
Payroll	29,850.33
Petty Cash	
Court Cash	100.00
General Cash	100.00
Total Petty Cash	200.00
Total 1a - Unrestricted Cash	42,143.77
1b - Restricted Cash	
2013 I & S Fund	130.78
POA / Drug Seizure	100.00
Total 1b - Restricted Cash	230.78
2a - Unrestricted Investments	
General Fund (sept) #5808	4,810.95
General Fund II (may) #1015	45,221.55
General Fund III (june) #6124	22,440.65
Total 2a - Unrestricted Investments	72,473.15
Charles St Project Fund	132,177.31
General Fund Money Market	
*General Fund	1,760,674.85
City Hall Building	313,188.48
Drug Seizure/POA	4,335.40
Judicial Betterment	9,054.84
Security	144,784.38
Technology	162,322.29
Total General Fund Money Market	2,394,360.24
Total Checking/Savings	2,641,385.25
Total Current Assets	2,641,385.25
TOTAL ASSETS	2,641,385.25
LIABILITIES & EQUITY	0.00

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Cash Basis

City of Riesel - WATER FUND
Balance Sheet - Bank Accounts
As of July 16, 2026

	Jul 16, 26
ASSETS	
Current Assets	
Checking/Savings	
Construction Fund	
3a - Unrestricted Cash	
Construction Checking 8528	1,988
Total 3a - Unrestricted Cash	1,988
3b - Restricted Cash	
Construction I & S 8536	15,881
Total 3b - Restricted Cash	15,881
Total Construction Fund	17,869
Water Fund	
1a - Unrestricted Cash	
Checking 2002	83,635
Total 1a - Unrestricted Cash	83,635
1b - Restricted Cash	
2021 TWDB Escrow 8600	5,962,704
2021 TWDB Principal for LF 8601	457,728
Water III I&S 4014	68,433
Total 1b - Restricted Cash	6,488,865
2b - Restricted Investments	
\$100,000 CD #6293	142,455
III Reserve Fund #8343	41,180
Total 2b - Restricted Investments	183,635
2c - ARPA GRANT 8597	37
Water Fund Money Market	
*Water Fund	2,125,779
Contingency	100,000
Line Replacement	170,280
Water Fund Money Market - Other	170,545
Total Water Fund Money Market	2,566,604
Total Water Fund	9,322,777
Total Checking/Savings	9,340,646
Total Current Assets	9,340,646
TOTAL ASSETS	9,340,646
LIABILITIES & EQUITY	0

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Cash Basis

City of Riesel - SEWER FUND
Balance Sheet - Bank Accounts
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1a - Unrestricted Cash	
Checking 6644	11,995.17
Total 1a - Unrestricted Cash	11,995.17
1b - Restricted Cash	
Sewer Jr I&S 0241	19,944.71
Total 1b - Restricted Cash	19,944.71
2b - Restricted Investments	
1999 Reserve Bond #6352	51,737.70
Repair&Replacement #5794	6,487.74
Reserve Bond #5773	14,601.30
Total 2b - Restricted Investments	72,826.74
Sewer Fund Money Market 1840	
* Sewer Fund	278,987.89
Contingency	75,000.00
Line Replacement	150,872.71
Sewer Fund Money Market 1840 - Other	444,883.15
Total Sewer Fund Money Market 1840	949,743.75
Total Checking/Savings	1,054,510.37
Total Current Assets	1,054,510.37
TOTAL ASSETS	1,054,510.37
LIABILITIES & EQUITY	0.00

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Cash Basis

City of Riesel - General Profit & Loss YTD Comparison July 2026

	Jul 26	Oct '25 - Jul 26
Ordinary Income/Expense		
Income		
1 - General Government Income		
Franchise Fee		
Electric Companies	0.00	74,343.11
Gas Companies	0.00	6,796.54
Phone Companies	12.96	1,091.29
Total Franchise Fee	12.96	82,230.94
General Miscellaneous		
General Government Open Records	0.00	1.20
Total General Miscellaneous	0.00	1.20
Interest Income		
2013 I & S	0.80	108.74
Charles Street Improvements	144.72	1,095.87
General Fund	0.00	70.90
General Fund II	0.00	1,102.96
General Fund III	0.00	437.88
General Money Market	0.00	19,403.46
Total Interest Income	145.52	22,219.81
Miscellaneous Income		
Copies	0.00	28.00
Filing Fee	715.96	7,121.29
Inspection Permit	1,787.88	54,317.73
Park Improvements	0.00	3,000.00
Plat Fee - Ordinance #2002-02	0.00	2,780.00
Sign Lease Agreement	0.00	9,000.00
Total Miscellaneous Income	2,503.84	76,247.02
Mixed Beverage Tax	311.82	3,439.79
Property Tax Income		
Property Tax Income - General		
2022	0.00	54.36
2023	0.00	0.80
2024	0.00	-379.63
2025	902.43	270,243.20
Total Property Tax Income - General	902.43	269,918.73
Property Tax Penalty Fee		
2022	0.00	24.65
2023	0.00	0.32
2024	0.00	191.92
2025	366.38	1,709.99
Total Property Tax Penalty Fee	366.38	1,926.88
Total Property Tax Income	1,268.81	271,845.61
Sales Tax		
Gross Collections	-3,286.96	115,226.71
Refund Overpayments	0.00	-16,316.14
Streets Allocation	2,961.43	27,894.63
Total Sales Tax	-325.53	126,805.20
Total 1 - General Government Income	3,917.42	582,789.57
2 - Law Enforcement Income		
L.E. Income		
Open Records	0.00	138.07
Total L.E. Income	0.00	138.07
Opioid Abatement Fund	0.00	86.32
Total 2 - Law Enforcement Income	0.00	224.39
3 - Court Income		
Child Safety Seat Fee	0.00	1,341.51

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Cash Basis

City of Riesel - General Profit & Loss YTD Comparison July 2026

	Jul 26	Oct '25 - Jul 26
Citations		
Overpayments	-208.00	-4,334.09
Returned Checks	0.00	-1,712.00
Revenue	47,492.77	488,850.15
Total Citations	47,284.77	482,804.06
Security Fee	27.84	272.97
Technology Fee	37.11	355.97
Time Payment Fee	249.28	2,282.18
Total 3 - Court Income	47,599.00	487,056.69
IDA Tax Abatement Sandy Creek	0.00	125,000.00
Police Officer Allocation (i)	0.00	1,726.42
Total Income	51,516.42	1,196,797.07
Gross Profit	51,516.42	1,196,797.07
Expense		
1 - General Government		
Appraisal Expense	0.00	2,107.26
Audit	0.00	15,500.00
Bank and Credit Card Fees	1,204.93	1,732.99
Bond Interest Expense	0.00	1,420.25
City Hall Maintenance & Repair	75.00	6,462.33
City Retirement Contribution		
Alisha	263.41	2,888.48
Cristen	215.33	2,173.51
Total City Retirement Contribution	478.74	5,061.99
Clothing	0.00	963.59
Community Clean Up	0.00	188.16
Contract Labor		
Janitorial Services	450.00	3,150.00
Total Contract Labor	450.00	3,150.00
CPA Bookkeeping Services	1,796.00	10,346.00
Depreciation expense	0.00	120,819.16
Dues	0.00	220.00
Emp. Health Insurance		
Special Ins Services	0.00	0.00
TML	1,618.56	16,185.60
Emp. Health Insurance - Other	0.00	0.00
Total Emp. Health Insurance	1,618.56	16,185.60
Engineer Fees	0.00	8,270.00
Equipment Maintenance		
Backhoe	0.00	25.26
Lawnmower	18.82	3,520.85
Mule	0.00	13.53
Tractor	0.00	359.05
Weedeater	0.00	66.99
Total Equipment Maintenance	18.82	3,985.68
Flagpole on Square	0.00	318.00
House Inspection	0.00	29,110.21
Insurance - Bonds	0.00	801.00
Insurance - Property	0.00	1,840.00
Legal Fees	0.00	3,172.50
Miscellaneous Expense		
Employee & Council Appreciation	94.27	4,998.12
Memorials	0.00	69.48
Publications	1,616.64	2,958.72
Subscription	0.00	1,265.92
Miscellaneous Expense - Other	0.00	408.58
Total Miscellaneous Expense	1,710.91	9,700.82

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Cash Basis

City of Riesel - General Profit & Loss YTD Comparison July 2026

	Jul 26	Oct '25 - Jul 26
Office Equip. & Maintenance		
Computer	1,417.90	7,606.04
Printer	0.00	150.00
Office Equip. & Maintenance - Other	0.00	978.67
Total Office Equip. & Maintenance	1,417.90	8,734.71
Office Furniture	0.00	1,399.96
Office Supplies	417.76	6,184.78
Park Landscaping	950.00	950.00
Park Maintenance	0.00	17,005.80
Park Supplies	0.00	182.95
Payroll Taxes	1,065.71	11,155.35
Phones		
General Gov Cell Phone Alisha	83.78	460.75
Phones - Other	729.88	7,634.09
Total Phones	813.66	8,094.84
Postage	242.90	710.90
Public Health District	1,075.28	4,301.12
Salaries		
Alisha		
Wages	5,046.08	55,400.80
Total Alisha	5,046.08	55,400.80
Cristen		
Wages	4,125.18	41,687.43
Total Cristen	4,125.18	41,687.43
Total Salaries	9,171.26	97,088.23
Travel / Training / Mileage	0.00	25.00
Utilities		
Electric	558.72	6,189.27
Total Utilities	558.72	6,189.27
Workers Comp Insurance	0.00	5,274.30
Total 1 - General Government	23,066.15	408,652.75
2 - Law Enforcement		
L.E. Cell Phones	635.12	3,493.00
L.E. City Retirement Contribute		
Joshua	0.00	320.65
Justin	270.19	1,220.94
Patrick	390.75	4,313.94
Ryan	309.73	3,610.65
Total L.E. City Retirement Contribute	970.67	9,466.18
L.E. Clothing	231.48	1,089.96
L.E. Computer	0.00	100.00
L.E. Dispatch - Radio Services	0.00	120.00
L.E. Dog Catching	0.00	1,388.00
L.E. Emp. Health Insurance		
TML	2,478.72	21,748.70
Total L.E. Emp. Health Insurance	2,478.72	21,748.70
L.E. Gas	1,173.29	9,228.20
L.E. Medical	0.00	682.21
L.E. Miscellaneous	0.00	32.44
L.E. Office Supplies	505.27	1,761.83
L.E. Operating Supplies	269.11	7,090.41
L.E. Payroll Taxes	1,422.55	13,889.41
L.E. Postage	0.00	56.30
L.E. Property Insurance	0.00	6,078.00
L.E. Salaries		
Anthony		
Wages	0.00	0.00
Total Anthony	0.00	0.00

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Cash Basis

City of Riesel - General
Profit & Loss YTD Comparison
July 2026

	Jul 26	Oct '25 - Jul 26
Joshua		
Wages	0.00	6,166.42
Total Joshua	0.00	6,166.42
Justin		
Wages	5,176.08	23,389.79
Total Justin	5,176.08	23,389.79
Patrick		
Wages	7,485.58	82,747.74
Total Patrick	7,485.58	82,747.74
Ryan		
Wages	5,933.46	69,256.95
Total Ryan	5,933.46	69,256.95
Total L.E. Salaries	18,595.12	181,560.90
L.E. Training	0.00	3,599.35
L.E. Vehicle Repair&Maintenance	1,376.48	5,286.79
L.E. Worker's Comp Ins	0.00	6,556.00
Total 2 - Law Enforcement	27,657.81	273,227.68
3 - Court		
Court City Retirement Contrib.		
Chelsea	200.90	2,199.15
Total Court City Retirement Contrib.	200.90	2,199.15
Court Clothing	0.00	151.63
Court Computer	0.00	100.00
Court Contract Labor		
Prosecutor	1,250.00	12,900.00
Court Contract Labor - Other	0.00	464.00
Total Court Contract Labor	1,250.00	13,364.00
Court Emp. Health Insurance		
TML	809.28	8,092.80
Total Court Emp. Health Insurance	809.28	8,092.80
Court Office Supplies	29.40	1,211.46
Court Payroll Taxes	400.34	4,392.14
Court Postage	10.48	811.01
Court Salaries		
Chelsea	3,848.59	42,182.69
Judge		
Judge	1,384.62	15,230.82
Total Judge	1,384.62	15,230.82
Total Court Salaries	5,233.21	57,413.51
Court Travel/Training/Mileage		
Judge	0.00	275.00
Court Travel/Training/Mileage - Other	0.00	697.79
Total Court Travel/Training/Mileage	0.00	972.79
Omnibase	450.00	2,460.00
Security Fee Expense	49.99	499.90
State Court Cost		
Quarterly Court Cost	0.00	144,695.85
Tertiary Care Fund (Seatbelt)	0.00	148.90
Time Payment Expense	0.00	1,602.90
Total State Court Cost	0.00	146,447.65
Technology Fee Expense	0.00	2,651.22
Total 3 - Court	8,433.60	240,767.26

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Cash Basis

City of Riesel - General
Profit & Loss YTD Comparison
July 2026

	Jul 26	Oct '25 - Jul 26
4 - Streets		
Operating Supplies		
Tools	110.60	1,047.94
Total Operating Supplies	110.60	1,047.94
Street Maintenance		
Grass	1,566.90	4,066.11
Street & Road Signs	46.57	1,219.37
Street Maintenance - Other	2,295.20	3,535.20
Total Street Maintenance	3,908.67	8,820.68
Street Repairs	116,340.00	116,340.00
Street Retirement Contribution		
Dakota	91.59	305.92
Justin	0.00	473.41
Randy	156.90	1,761.38
Total Street Retirement Contribution	248.49	2,540.71
Street Salaries		
Dakota		
Wages	1,754.66	7,014.97
Total Dakota	1,754.66	7,014.97
Jeb		
Wages	0.00	0.00
Total Jeb	0.00	0.00
Justin		
Wages	0.00	7,941.51
Total Justin	0.00	7,941.51
Randy		
Wages	3,005.71	33,782.75
Total Randy	3,005.71	33,782.75
Total Street Salaries	4,760.37	48,739.23
Utilities (Street Lights)	1,383.88	11,461.03
Total 4 - Streets	126,752.01	188,949.59
5 - Fire Department		
Exterminator	0.00	200.00
Insurance	0.00	3,210.00
Utilities	153.55	1,768.74
Total 5 - Fire Department	153.55	5,178.74
Community Outreach	0.00	945.71
Cyber Liability Insurance	0.00	1,500.00
Park		
Event		
4th of July	1,518.98	1,518.98
Christmas Parade	0.00	2,858.04
Total Event	1,518.98	4,377.02
Security	6,500.00	6,500.00
Total Park	8,018.98	10,877.02
Planning & Development	0.00	12,345.00
Reconciliation Discrepancies	0.00	-0.04
Total Expense	194,082.10	1,142,443.71
Net Ordinary Income	-142,565.68	54,353.36
Other Income/Expense		
Other Income		
Pass Through Income	0.00	7,500.00
Reimbursement	0.00	2,380.10
Total Other Income	0.00	9,880.10

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08/13/26

Cash Basis

City of Riesel - General
Profit & Loss YTD Comparison
July 2026

	Jul 26	Oct '25 - Jul 26
Other Expense		
Pass Through	0.00	7,500.00
Payroll Clearing	0.00	0.00
Total Other Expense	0.00	7,500.00
Net Other Income	0.00	2,380.10
Net Income	-142,565.68	56,733.46

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08/13/26

Cash Basis

City of Riesel - Water

Profit & Loss YTD Comparison

July 2026

	Jul 26	Oct '25 - Jul 26
Ordinary Income/Expense		
Income		
ARPA FUNDS-Arsenic Reduction	0.00	246,707.42
Hydraulic Study	0.00	315.00
Interest Income		
ARPA Grant	0.00	25.74
Construction I & S	2.34	142.07
Dividend income	17,260.73	181,233.27
Water \$100,000 CD	0.00	1,131.02
Water III Reserve	0.00	326.95
Water Money Market	2,170.05	19,316.37
Total Interest Income	19,433.12	202,175.42
Miscellaneous Income	0.00	36,760.00
MS Water Supply	4,242.94	41,952.76
Series 2021 Bond Repayment	3,700.00	37,000.00
Sewer Revenue	0.00	0.00
Tie In Fees	4,500.00	8,500.00
Trash Revenue		
Trash Revenue - Surcharge	0.00	0.00
Trash Revenue - Other	13,077.68	142,405.76
Total Trash Revenue	13,077.68	142,405.76
Water Revenue		
Refunds	0.00	-50.00
Returned Checks	-702.38	-1,058.20
Revenue	38,794.14	370,465.76
Water Revenue - Other	0.00	70.00
Total Water Revenue	38,091.76	369,427.56
Total Income	83,045.50	1,085,243.92
Gross Profit	83,045.50	1,085,243.92
Expense		
Amortization Expense	0.00	24,172.85
Bank Fees	32.48	140.41
Bond Expense	637.03	637.03
City Retirement Contribution		
Dakota	45.80	183.10
Justin	0.00	206.57
Randy	78.45	880.67
Total City Retirement Contribution	124.25	1,270.34
Clothing	0.00	154.92
Conference/Training	375.00	1,484.06
Conservation Fee	152.32	1,383.78
Depreciation expense	0.00	184,942.62
Dues	0.00	760.00
Emp Health Insurance		
Special Ins Services	809.28	5,664.96
Total Emp Health Insurance	809.28	5,664.96
Engineer Fees		
Arsenic	0.00	141,626.20
Total Engineer Fees	0.00	141,626.20
Generator	0.00	159.08
Hydraulic Study Development	0.00	1,290.00

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08/13/26

Cash Basis

City of Riesel - Water

Profit & Loss YTD Comparison

July 2026

	Jul 26	Oct '25 - Jul 26
Insurance		
Property	0.00	5,835.50
Worker's Comp	0.00	1,952.00
Total Insurance	0.00	7,787.50
Interest		
Interest - Bond Payable	0.00	10,168.13
Total Interest	0.00	10,168.13
Lab Expense	0.00	1,914.67
Legal & Audit Fees		
Legal Fees	0.00	13,858.39
Total Legal & Audit Fees	0.00	13,858.39
Office Supplies		
Water Office - Office Supplies	341.35	794.76
Office Supplies - Other	0.00	836.55
Total Office Supplies	341.35	1,631.31
Operating Supplies	3,604.27	31,792.02
Payroll Taxes	182.00	1,866.22
Permit Fee	0.00	100.00
Phones & Pagers		
Cell Phones	83.80	1,094.29
Total Phones & Pagers	83.80	1,094.29
Postage	459.55	3,813.17
Regulatory Fees	0.00	1,205.40
Repairs/Replacement/Maintenance	4,500.00	18,928.73
Royalty Fee	143.17	1,054.34
Salaries		
Dakota		
Wages	0.00	577.21
Dakota - Other	877.33	2,930.28
Total Dakota	877.33	3,507.49
Jeb		
Wages	0.00	0.00
Total Jeb	0.00	0.00
Justin		
Wages	0.00	3,970.76
Total Justin	0.00	3,970.76
Randy		
Wages	1,502.86	16,891.40
Total Randy	1,502.86	16,891.40
Total Salaries	2,380.19	24,369.65
Tools	0.00	624.81
Trash Expense	14,422.52	142,217.61
Truck		
Parts	0.00	16.62
Truck - Other	103.35	1,633.16
Total Truck	103.35	1,649.78
Truck (Gas)	854.24	5,043.27

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Cash Basis

City of Riesel - Water
Profit & Loss YTD Comparison
July 2026

	Jul 26	Oct '25 - Jul 26
Utilities		
Electric		
Navasota	6,068.28	51,394.10
Electric - Other	801.27	5,647.93
Total Electric	6,869.55	57,042.03
Phone	214.36	2,012.04
Total Utilities	7,083.91	59,054.07
Water Purchased		
Tri County	1,000.00	5,500.00
Total Water Purchased	1,000.00	5,500.00
Total Expense	37,288.71	697,359.61
Net Ordinary Income	45,756.79	387,884.31
Net Income	45,756.79	387,884.31

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08/13/26

Cash Basis

City of Riesel - Sewer
Profit & Loss YTD Comparison
July 2026

	Jul 26	Oct '25 - Jul 26
Ordinary Income/Expense		
Income		
Interest Income		
1999 Fund	0.00	1,046.57
Repair & Replacement	0.00	71.76
Reserve Fund	0.00	268.84
Sewer Money Market	1,052.61	7,573.02
Total Interest Income	1,052.61	8,960.19
Sewer Revenue		
Revenue	10,781.99	119,632.77
Total Sewer Revenue	10,781.99	119,632.77
Tie In Fees	4,000.00	8,500.00
Total Income	15,834.60	137,092.96
Expense		
Bond Interest Expense	1,097.04	7,865.79
City Retirement Contribution		
Dakota	45.80	183.10
Justin	0.00	206.57
Randy	78.45	876.21
Total City Retirement Contribution	124.25	1,265.88
Depreciation expense	0.00	37,515.09
Generator	325.35	325.35
Insurance		
Property	0.00	5,835.50
Worker's Comp.	0.00	1,952.00
Total Insurance	0.00	7,787.50
Irrigation Pond	0.00	787.47
Lab Expense	384.00	5,358.00
Lift Station	0.00	2,906.59
Office Supplies	113.07	193.02
Operating Supplies	216.00	4,655.33
Payroll Taxes	182.07	1,868.75
Regulatory Fees		
Permit Renewal	0.00	1,250.00
Total Regulatory Fees	0.00	1,250.00
Repairs/Replacement/Maintenance	19,679.65	50,566.06
Salaries		
Dakota		
Wages	877.33	3,507.49
Total Dakota	877.33	3,507.49
Jeb		
Wages	0.00	0.00
Total Jeb	0.00	0.00
Justin		
Wages	0.00	3,970.76
Total Justin	0.00	3,970.76
Randy		
Wages	1,502.86	16,891.40
Total Randy	1,502.86	16,891.40
Total Salaries	2,380.19	24,369.65

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08/13/26

Cash Basis

City of Riesel - Sewer
Profit & Loss YTD Comparison
July 2026

	Jul 26	Oct '25 - Jul 26
Tools	0.00	475.96
Utilities		
Electric		
Reliant	360.32	3,619.61
Electric - Other	977.35	9,058.52
Total Electric	1,337.67	12,678.13
Gas	0.00	1,033.16
Total Utilities	1,337.67	13,711.29
Total Expense	25,839.29	160,901.73
Net Ordinary Income	-10,004.69	-23,808.77
Net Income	-10,004.69	-23,808.77

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Cash Basis

City of Riesel - Sewer
Transaction Detail By Account
July 2026

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Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount
Repairs/Replacement/Maintenance								
Bill	07/02/2026		Mike Staas Services...	409 E Adams-city main		Accounts Paya...	380.00	380.00
Bill	07/02/2026		Metro Plumbing	409 E Adams-Jet Lines		Accounts Paya...	1,080.00	1,080.00
Bill	07/02/2026		Metro Plumbing	109 N Railroad		Accounts Paya...	330.00	330.00
Bill	07/10/2026		Metro Plumbing	109 N Railroad-Labor/excavator/...		Accounts Paya...	8,361.65	8,361.65
Bill	07/24/2026		Metro Plumbing	sewer line jetting-multiple locati...		Accounts Paya...	5,160.00	5,160.00
Bill	07/24/2026		Smith Pump Compa...	lift station		Accounts Paya...	3,848.00	3,848.00
Bill	07/31/2026		Metro Plumbing	sewer line locates-beaver street		Accounts Paya...	520.00	520.00
General Journal	07/31/2026	PBH0...				Due to/from G...	0.00	0.00
Total Repairs/Replacement/Maintenance								19,679.65
TOTAL								19,679.65

Register: 1a - Unrestricted Cash:General Checking						
From 07/01/2026 through 07/31/2026						
Sorted by: Date, Type, Number/Ref						
Date	Number	Payee	Memo	Payment	Deposit	Balance
7/1/2026			Deposit		\$25,000.00	-\$1,865.03
7/2/2026	22099	Arelid Miranda	City Hall Cleaning	\$150.00		-\$2,015.03
7/2/2026	22100	Bobby Dieterich	Invoice# 393734	\$475.00		-\$2,490.03
7/2/2026	22101	Bureau Veritas North America	Invoice# 26032011 RI00293	\$76.92		-\$2,566.95
7/2/2026	22102	Cut-N-Run, LC	Invoice# 634	\$600.00		-\$3,166.95
7/2/2026	22103	Liberty National	Acct# 85805	\$243.64		-\$3,410.59
7/2/2026	22104	MSC Appliance Repair	Invoice# 001455	\$75.00		-\$3,485.59
7/2/2026	22105	Pattillo Brown & Hill, LLP	Invoice# 515915	\$846.00		-\$4,331.59
7/2/2026	22106	US Fleet Tracking	Invoice# 523030	\$174.65		-\$4,506.24
7/2/2026	22107	Verizon	Acct# 850-460-987-0001-78	\$46.71		-\$4,552.95
7/2/2026	22108	James Smith	Invoice# 526334	\$56,350.00		-\$60,902.95
7/2/2026	22109	L & S Paving	Invoice# 526302	\$59,990.00		-\$120,892.95
7/6/2026	22110	Prime Port Rentals	4th of July Rental	\$400.00		-\$121,292.95
7/6/2026			street repairs/court costs		\$150,000.00	\$28,707.05
7/10/2026		sales tax	Deposit		\$14,807.15	\$43,514.20
7/10/2026	eft	United States Treasury	EFTPS PAYMENT 7/10/26	\$5,865.42		\$37,648.78
7/10/2026	22111	Adolfo Salazar Perez	Citation# 23 01679 Overpayment	\$2.00		\$37,646.78
7/10/2026	22112	Ahmad Aliyan	Citation# 26 07249 Overpayment	\$3.00		\$37,643.78
7/10/2026	22113	Ambold's	Acct 2790	\$49.99		\$37,593.79
7/10/2026	22114	Arelid Miranda	City Hall Cleaning	\$150.00		\$37,443.79
7/10/2026	22115	AT&T Wireless Services	Acct# 287329618885	\$443.16		\$37,000.63
7/10/2026	22116	Atwoods Distributing, L.P.	Invoice# 832/69	\$349.95		\$36,650.68
7/10/2026	22117	Cut-N-Run, LC	Invoice# 658	\$280.00		\$36,370.68
7/10/2026	22118	Flock Safety	Invoice# INV-93318	\$6,500.00		\$29,870.68
7/10/2026	22119	HOT Network Consultants, Inc.		\$742.90		\$29,127.78
7/10/2026	22120	Julian Janas	Citaiton# 25 15174 Overpayment	\$11.00		\$29,116.78
7/10/2026	22121	Kieth's Ace Hardware	Invoice# 232654	\$118.98		\$28,997.80
7/10/2026	22122	Knife River	Invoice# 997675	\$2,295.20		\$26,702.60
7/10/2026	22123	Landscape Supply	Invoice# 195309	\$56.95		\$26,645.65

7/10/2026	22124	McKinise Thomas	Citation# 25 13372 Overpayment	\$37.00		\$26,608.65
7/10/2026	22125	Omnibase	Report# 226-120155	\$450.00		\$26,158.65
7/10/2026	22126	Pattillo Brown & Hill, LLP	Invoice# 521396	\$950.00		\$25,208.65
7/10/2026	22127	Riesel Fuel Service	Invoice# 41169	\$1,733.33		\$23,475.32
7/10/2026	22128	Riesel Rustler	Invoice# 4287/4288	\$48.00		\$23,427.32
7/10/2026	22129	Visa - Card Services	XXXXX XXXX XXXX 1415	\$5,155.49		\$18,271.83
7/10/2026	22130	Windstream	Acct# 126999331	\$557.69		\$17,714.14
7/14/2026			bill payments		\$20,000.00	\$37,714.14
7/15/2026	To Print		bank fees	\$545.95		\$37,168.19
7/17/2026		mixed beverage tax	Deposit		\$311.82	\$37,480.01
7/24/2026	eft	United States Treasury	EFTPS PAYMENT 7/24/26	\$5,060.24		\$32,419.77
7/24/2026	22131	Atwoods Distributing, L.P.	Invoice# 4056/m	\$7.17		\$32,412.60
7/24/2026	22132	Bobby Dieterich	Invoice# 393735	\$801.68		\$31,610.92
7/24/2026	22133	Elizabeth Clark	Citaiton# 26 16043 Overpayment	\$32.00		\$31,578.92
7/24/2026	22134	HOT Network Consultants, Inc.	Invoice# 85203	\$675.00		\$30,903.92
7/24/2026	22135	Jason's Lawn Care & Land	Invoice# 26001379	\$950.00		\$29,953.92
7/24/2026	22136	Mersadeez Alvarez	Citaiton# 25 13510 Overpayment	\$11.00		\$29,942.92
7/24/2026	22137	Tammica Traylor	Citation# 15545-4 Overpayment	\$11.00		\$29,931.92
7/24/2026	22138	Thai Chu Thuu Thi	Citation# 26 16676 Overpayment	\$12.00		\$29,919.92
7/24/2026	22139	TML Multistate Intergovernmental	Invoice# PRIESEL 12608	\$6,326.50		\$23,593.42
7/24/2026	22140	TXU Energy	Invoice 054029812452	\$3,717.48		\$19,875.94
7/24/2026	22141	Waco-McLennan CountyPublicHealth	Qtrly Pymt Cont. to Public Health Dist	\$1,075.28		\$18,800.66
7/24/2026	22142	Gary Cunha, PC	Jul-26	\$1,250.00		\$17,550.66
7/31/2026	eft	TMRS	Retirement July 2026	\$4,204.07		\$13,346.59
7/31/2026	22143	Arelid Miranda	City Hall Cleaning	\$150.00		\$13,196.59
7/31/2026	22144	AT&T Wireless Services	Acct# 287329618885	\$443.30		\$12,753.29
7/31/2026	22145	Cut-N-Run, LC	Invoice# 684	\$280.00		\$12,473.29
7/31/2026	22146	Iris Rivera	Citation# 26 16658 Overpayment	\$5.00		\$12,468.29
7/31/2026	22147	Kyle Gerwig	Citaiton# 26 16071 Overpayment	\$82.00		\$12,386.29
7/31/2026	22148	Liberty National	Acct# 85805	\$243.64		\$12,142.65
7/31/2026	22149	Pablo Son	Citaiton# 26 16690 Overpayment	\$2.00		\$12,140.65
7/31/2026	22150	Verizon	Acct# 850-460-987-0001-78	\$47.21		\$12,093.44

Register: Water Fund:1a - Unrestricted Cash:Checking 2002						
From 07/01/2026 through 07/31/2026						
Sorted by: Date, Type, Number/Ref						
Date	Number	Payee	Memo	Payment	Deposit	Balance
7/1/2026			Deposit		\$118.29	\$85,097.86
7/1/2026			Deposit		\$25,000.00	\$110,097.86
7/2/2026			Deposit		\$1,149.75	\$111,247.61
7/2/2026	17785	Frontier Waste Solutions	Invoice# 9218720	\$13,706.56		\$97,541.05
7/2/2026	17786	Government Payments	Invoice# H001269	\$125.00		\$97,416.05
7/2/2026	17787	Tara Sage Lamar		Jun-26 \$143.17		\$97,272.88
7/2/2026	17788	Windstream	Acct# 126998956	\$214.36		\$97,058.52
7/2/2026	17789	Anthony Sweigart	Bulk Water Deposit Refund	\$100.00		\$96,958.52
7/3/2026			Deposit		\$1,099.36	\$98,057.88
7/6/2026			Deposit		\$3,269.68	\$101,327.56
7/6/2026			Deposit		\$700.00	\$102,027.56
7/6/2026			Deposit		\$7,196.67	\$109,224.23
7/6/2026		transfer	June revenue	\$49,354.43		\$59,869.80
7/6/2026		transfer	June revenue	\$11,933.62		\$47,936.18
7/9/2026			Deposit		\$1,731.98	\$49,668.16
7/9/2026		returned check		\$100.00		\$49,568.16
7/10/2026			Deposit		\$5,109.02	\$54,677.18
7/10/2026	17790	Ferrier Utilities	Invoice 070926	\$1,000.00		\$53,677.18
7/10/2026	17791	LoneStar Maintenance & Services, Inc.		\$720.82		\$52,956.36
7/10/2026	17792	MARC	Invoice# 0881980-IN	\$656.00		\$52,300.36
7/10/2026	17793	McLennan County GCD		Jun-26 \$152.32		\$52,148.04
7/10/2026	17794	Sims Plastics	Invoice# 362536/3	\$46.43		\$52,101.61
7/10/2026	17795	Tri-County S.U.D.	Acct# 2441	\$500.00		\$51,601.61
7/13/2026			Deposit		\$22,910.99	\$74,512.60
7/13/2026		returned check		\$102.84		\$74,409.76
7/14/2026			Deposit		\$2,150.75	\$76,560.51
7/14/2026		returned check		\$57.54		\$76,502.97
7/15/2026			Deposit		\$5,089.12	\$81,592.09
7/16/2026			Deposit		\$2,043.37	\$83,635.46

7/17/2026			Deposit		\$1,094.98	\$84,730.44
7/20/2026			Deposit		\$2,923.03	\$87,653.47
7/21/2026			Deposit		\$1,889.85	\$89,543.32
7/22/2026			Deposit		\$776.04	\$90,319.36
7/23/2026			Deposit		\$975.65	\$91,295.01
7/24/2026			Deposit		\$491.32	\$91,786.33
7/24/2026	17796	Barlow Tank Inc.	Invoice# 436	\$3,500.00		\$88,286.33
7/24/2026	17797	Core & Main	Invoice# Z344381	\$1,514.91		\$86,771.42
7/24/2026	17798	Government Payments		\$317.00		\$86,454.42
7/24/2026	17799	National Wholesale Supply	Invoice# S6171306.001	\$666.11		\$85,788.31
7/24/2026	17800	Navasota Valley Electric Coop., Inc.		\$6,068.28		\$79,720.03
7/24/2026	17801	Nayomi Delafuente	107 Hilltop Deposit Refund	\$178.36		\$79,541.67
7/24/2026	17802	Randy Williams	103 Otter Ln Deposit Refund	\$224.89		\$79,316.78
7/27/2026			Deposit		\$699.19	\$80,015.97
7/28/2026			Deposit		\$8,800.00	\$88,815.97
7/28/2026	eft	United States Postal Service	July Water Bill Postage	\$329.55		\$88,486.42
7/29/2026			Deposit		\$884.54	\$89,370.96
7/30/2026			Deposit		\$210.57	\$89,581.53
7/31/2026			Deposit		\$735.07	\$90,316.60
7/31/2026			Deposit		\$786.12	\$91,102.72
7/31/2026	eft	State Treasurer	Sales Tax July 2026	\$1,100.85		\$90,001.87
7/31/2026	17803	Tri-County S.U.D.	Acct# 2441	\$500.00		\$89,501.87

Register: 1a - Unrestricted Cash:Checking 6644						
From 07/01/2026 through 07/31/2026						
Sorted by: Date, Type, Number/Ref						
Date	Number	Payee	Memo	Payment	Deposit	Balance
7/1/2026			Deposit		\$5,000.00	\$14,093.49
7/2/2026	8539	Metro Plumbing		\$1,410.00		\$12,683.49
7/2/2026	8540	Mike Staas Services, Inc.	Invoice# 414331	\$380.00		\$12,303.49
7/2/2026	8541	Reliant Energy	Inv# 1130164137972	\$360.32		\$11,943.17
7/10/2026	8543	Bio Chem Lab	Invoice# 26006050-0626	\$517.00		\$11,426.17
7/10/2026	8544	Core & Main	Invoice# Z239196	\$216.00		\$11,210.17
7/10/2026	8545	Gafford Auto Parts	Invoice# 9333-443720	\$325.35		\$10,884.82
7/10/2026	8546	Metro Plumbing	Invoice# 6114	\$8,361.65		\$2,523.17
7/14/2026			bill payment		\$10,000.00	\$12,523.17
7/24/2026	8547	Metro Plumbing	Invoice# 6164	\$5,160.00		\$7,363.17
7/24/2026	8548	Smith Pump Company, Inc.	Invoice# 1014799	\$3,848.00		\$3,515.17
7/27/2026			7/24/26 bill payment		\$9,000.00	\$12,515.17
7/31/2026	8549	Metro Plumbing	Invoice# 6355	\$520.00		\$11,995.17

City of Riesel

Fiscal Year 2026-2027

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$35,589, which is a 13.07 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 \$5,269.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2026-2027	2025-2026
Property Tax Rate:	\$0.271490/100	\$0.223923/100
No-New-Revenue Tax Rate:	\$0.241306/100	\$0.223923/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.173600/100	\$0.162838/100
Voter-Approval Tax Rate:	\$0.271490/100	\$0.248477/100
Debt Rate:	\$0.069441/100	\$0.064795/100

Total debt obligation for City of Riesel secured by property taxes: \$0

TAXPAYER IMPACT STATEMENT

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$257,070	Adopted 2025 Tax Rate \$0.223923	\$575.64
FY 2026-2027 (TY 2026)	\$228,254	2026 No New Revenue Tax Rate \$0.241306	\$550.79
FY 2026-2027 (TY 2026)	\$228,254	Proposed 2026 tax rate based on the proposed budget for 2026-27 \$0.271490	\$619.69

2026-2027 GENERAL FUND BUDGET

GENERAL FUND REVENUE

OPERATING REVENUES

OPERATING REVENUES (TAXES, FEES, COURT INCOME)

	CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
1 Franchise Fees (Electric/Garbage/Gas/Phone)	60,000	82,217	83,000	137.03%
2 Interest Income	27,000	22,073	25,000	81.75%
3 Miscellaneous Income (leases, bldg permits, plats, restitution, rentals, etc.)	34,000	74,679	25,000	219.64%
4 Mixed Beverage Tax	5,000	3,127	4,500	62.54%
5 Property Tax 25-26: <i>(Adopted : NNR 0.223923 Debt Rate= 0.064795 NNR M&O Rate= 0.162838)</i>	0	0	0	
25-26 CERTIFIED Taxable Property Value: \$122,948,423	0	0	0	
6 25-26 ADJUSTED Taxable Value: \$117,580,004	263,288	271,844	0	

Tax Rate suggested not to exceed: **VAR 0.271490** = Debt Rate 0.069441 VAR M&O Rate = 0.202049

26-27 CERTIFIED Total Market Value: \$145,653,188

Property Tax 26-27 based on 26-27 ADJUSTED Taxable Value: \$113,404,102

			307,880	
7 Sales Tax Gross Collection	160,000	98,911	130,000	61.82%
8 Street Tax <i>(must be reauthorized by public election every 4 years - next vote is 2028)</i>	35,000	27,894	35,000	79.70%
9 Law Enforcement Income	1,000	2,036	1,000	203.60%
10 Court Fine Revenue (+TimePmt, Security & Tech Fees)	630,000	464,259	630,000	73.69%
11 IDA Tax Abatement Sandy Creek	125,000	125,000	125,000	100.00%
12 Donation to Parks & Rec from Frontier Waste (2026 donation recvd 2/19/26)	1,000	1,000	1,000	
13 Total Operating Revenue	1,341,288	1,173,040	1,367,380	87.46%

NON-OPERATING REVENUES

APPROPRIATIONS (from Reserve Savings in General Fund Money Market)

14 Park Project 2025	50,000	0	0	0.00%
16 Police Vehicle Tahoe	0		73,498	
Sale of Dodge Charger			17,000	
17 Street Rehabilitation (from General Money Mkt for Capital outlay in Street Dept.)	100,000	0	150,000	0.00%
18 Drainage Rehab Project	200,000	0		0.00%
19 Contingency Fund for EMERGENCY or unforeseen circumstances ONLY	100,000	0	100,000	0.00%
20 Total Non-Operating Revenue	450,000	0	340,498	0.00%

21 Total Combined Operating & Non-Operating Revenues	1,791,288	1,173,040	1,707,878	65.49%
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GENERAL GOVERNMENT EXPENDITURES

DEPARTMENT: GENERAL GOVT		CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
SALARIES AND BENEFITS					
22	Salaries	107,000	87,916	120,206	82.16%
23	Payroll Expense (FICA, Medicare, etc.)	7,000	4,315	7,200	61.64%
24	Health Insurance	19,941	14,567	21,000	73.05%
25	Retirement	4,000	4,583	6,108	114.58%
26	Worker's Comp. Insurance	3,500	2,637	3,000	75.34%
27	Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0		0	0.00%
	TOTAL SALARIES	141,441	114,018	157,514	80.61%
SUPPLIES					
28	Office Supplies; Postage; Flag	8,950	7,212	9,000	80.58%
31	Clothing (office staff & council)	2,500	963	1,000	38.52%
32	Council Work Sessions & Budget Retreat	2,000	434	1,000	21.70%
33	Miscellaneous	250	290	500	116.00%
	TOTAL SUPPLIES	13,700	8,899	11,500	64.96%
SERVICES					
37	Utilities	7,000	5,630	8,000	80.43%
37	Telephone	10,000	8,005	10,000	80.05%
38	Insurance (property, liability & bonds)	3,000	2,641	3,000	88.03%
39	Dues (HOT COG, eCivis & TML)	1,000	220	500	22.00%
40	Election Services	1,000	0	1,500	0.00%
41	Publications / Subscriptions / Filing Fees / Timeclock/ Software/ Misc	2,000	4,223	2,000	211.15%
42	Bank & Credit Card Fees (DIRECT DEPOSIT FEE FROM QUICKBOOKS)	1,700	1,139	1,500	67.00%
43	Travel / Training / Mileage/Meals (Employee)	750	22	500	2.93%
44	Travel / Training / Mileage/Meals (Council)	750	0	500	0.00%
45	Employee & Council Appreciation Event, Awards, Christmas	7,000	4,564	7,000	65.20%
46	Memorials	300	70	250	23.33%
47	Audit Fees (15K divide between water/sewer/general)	10,000	7,750	7,750	77.50%
48	CPA	15,000	10,346	12,000	68.97%
49	Engineering, Building, Development, Bldg Inspections	20,000	28,258	32,000	141.29%
50	Appraisal Expense	2,500	2,107	2,300	84.28%
51	Community Clean Up	5,000	188	250	3.76%
52	Janitorial Services	3,600	3,000	3,600	
53	Waco McLennan County Health District Dues	3,500	3,500	3,500	100.00%
54	Legal Fees	10,000	3,172	5,000	31.72%
55	Debt Service (from I&S Tax pay to Sewer & Charles St W/S) May '27 \$27,255 To Sewer. \$26,495 split sewer/water	54,163	54,163	53,750	100.00%
56	Debt Service (from I&S Tax for Series 2021 CO for new well) transfer to water	25,000	25,000	25,000	100.00%
	TOTAL SERVICES	183,263	163,998	179,900	89.49%
MAINTENANCE					
57	City Hall Repair & Maintenance	5,000	6,462	2,000	129.24%
58	Office Equipment & Maintenance (computer, printer, fax, chairs etc.)	8,000	9,458	5,000	118.23%
	TOTAL MAINTENANCE	13,000	15,920	7,000	122.46%
CAPITAL OUTLAY					
59	New City Hall, Police Dept., Courthouse - Planning, Engineering, Architect	50,000	69,290	65,000	
60		0	0	0	
61		0	0	0	#DIV/0!
62		0	0	0	#DIV/0!
63	TOTAL CAPITAL OUTLAY	50,000	69,290	65,000	
64	Total Administration Expenditures	401,404	372,125	420,914	92.71%

POLICE DEPARTMENT EXPENDITURES

DEPARTMENT: POLICE

BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
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SALARIES AND BENEFITS

65	L.E. Salaries (3 full time, 4th officer half year)	220,000	122,873	225,000	55.85%
67	L.E. Overtime/CompTime	0	25,934	30,000	#DIV/0!
69	Payroll Expense (FICA, Medicare, etc.)	16,000	13,273	18,000	82.96%
70	L.E. Health Insurance	28,313	19,269	31,500	68.06%
71	L.E. Retirement	10,000	8,495	12,000	84.95%
72	L.E. Worker's Comp. Insurance	12,000	6,556	8,000	54.63%
73	Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0	0	0	#DIV/0!
74	TOTAL SALARIES	286,313	196,400	324,500	68.60%

Supplies

75	L.E. Office Supplies	3,500	1,761	3,000	50.31%
76	Software & Licensing & Subscription Fees (Copsync, Backup Service, etc.)	15,000	2,400	5,000	16.00%
77	L.E. Motor Vehicle Supplies (Gas/Oil)	13,000	9,227	14,000	70.98%
78	L.E. Clothing	3,000	1,090	2,500	36.33%
79	L.E. Operating Supplies (bullets, batteries)	3,500	7,090	10,000	202.57%
80	L.E. Postage	50	57	100	114.00%
81	TOTAL SUPPLIES	38,050	21,625	34,600	56.83%

Services

83	L.E. Telephone/Internet	4,000	3,175	5,000	79.38%
84	L.E. Property Insurance	5,000	6,070	7,000	121.40%
85	I.T. Services	1,000	100	1,000	0.00%
86	Legal Fees	2,000	0	500	
87	Training	2,500	3,599	5,000	143.96%
88	Medical	500	682	1,000	
89	Dispatch - Radio Services	350	220	500	62.86%
90	GPS Fleet Tracking	2,000	990	2,000	
91	Community Outreach (School Outreach & NNO etc.)	3,500	945	3,500	27.00%
92	L.E. Miscellaneous (cyber claim)	200	1,535	1,500	0.00%
	TOTAL SERVICES	21,050	17,316	27,000	82.26%

94 Maintenance

95	L.E. Motor Vehicle Maintenance (Repair, Main, Tires)	5,000	4,485	6,000	89.70%
96	L.E. Equipment Maintenance (Repairs)	2,000	16,558	5,000	827.90%
97	L.E. Computer Maintenance (Repairs)	2,000	0	500	0.00%
98	TOTAL MAINTENANCE	9,000	21,043	11,500	233.81%

Capital Outlay

100	Bullet Proof Vests & Ballistic Shields	5,000	0	4,000	0.00%
103	Tasers	0	3,500	3,500	
104	In Car Camera System & Body Cameras	0	0	6,000	
105	Chevy Tahoe Police Vehicle	0	0	90,000	
106	LPR Cameras (Flock) (recurring annual cost \$3500 each. Reduced from 6qty to 4)	0	0	14,000	#DIV/0!
107	TOTAL CAPITAL OUTLAY	5,000	3,500	117,500	70.00%
108					
109	Total Police Expenditures	359,413	259,884	515,100	72.31%

MUNICIPAL COURT EXPENDITURES

DEPARTMENT: COURT

CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
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SALARIES AND BENEFITS

110 Court Salaries (Court Clerk)	50,500	38,334	53,025	75.91%
111 Court Salaries (Judge)	18,000	13,846	18,000	76.92%
112 Payroll Expense (FICA, Medicare, etc.)	5,000	4,189	6,200	83.78%
113 Court Health Insurance	10,000	7,283	10,500	72.83%
114 Worker's Comp Insurance	1,500	1,500	1,500	0.00%
115 Court Retirement	3,000	1,998	3,000	66.60%
116 Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0	0	0	#DIV/0!
117 TOTAL SALARIES	88,000	67,150	92,225	76.31%

118 Supplies

119 Court Office Supplies	4,500	1,211	2,000	26.91%
120 Court Operating Supplies	200	0	100	
121 Court Postage	1,000	811	1,200	81.10%
122 Court Clothing	350	151	200	
123 TOTAL SUPPLIES	6,050	2,173	3,500	35.92%

124 Services

125 Court Travel / Training / Mileage/Meals	1,000	972	1,000	97.20%
126 Software, Computer Maintenance & IT Service	1,000	2,751	2,750	275.10%
127 State Court Cost + Unrestrained Child + Time Pmt Fee	216,000	146,447	216,000	67.80%
128 Security	1,000	499	1,000	49.90%
129 Omnibase	3,000	2,460	3,500	82.00%
130 Prosecutor	15,000	12,114	15,000	80.76%
131 Unclaimed Property	500	0	0	0.00%
133 TOTAL SERVICES	237,500	165,243	239,250	69.58%

135 CAPITAL OUTLAY

137	0	0	0	
138 TOTAL CAPITAL OUTLAY	0	0	0	#DIV/0!
139				
140 Total Court Expenditures	243,550	167,416	242,750	68.74%

STREET DEPARTMENT EXPENDITURES

DEPARTMENT: STREET & BRIDGE

	CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
141 SALARIES AND BENEFITS				
142 *Salaries (50% Gen, 12.5% Water 12.5% RMS, 25% Sewer)	65,887	43,978	68,000	66.75%
144 Overtime/CompTime	1,200	0	13,014	0.00%
145 Payroll Expense (FICA, Medicare, etc.)	3,000	4,277	6,000	142.57%
146 Street Health Insurance	4,800	3,641	5,250	75.85%
147 Worker's Comp Insurance	2,500	2,500	2,500	100.00%
148 Street Retirement	3,500	2,292	4,000	65.49%
149 Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0	0	0	#DIV/0!
150 TOTAL SALARIES	80,887	56,688	98,764	70.08%
151 Supplies				
152 Motor Vehicle Supplies (Truck Gas/Oil) - EOY	4,000	3,200	4,700	80.00%
153 Signs, Cones, Traffic Control	10,000	1,219	2,000	12.19%
154 Operating Supplies	3,000	1,040	1,500	34.67%
155 TOTAL SUPPLIES	17,000	5,459	8,200	32.11%
156 Services				
157 Utilities (Street Lights)	20,000	10,077	15,000	50.39%
158 Legal & Expert Fees (Base Map of City, Comprehensive Plan & Zoning Ordinance)	15,000	0	2,500	0.00%
159 GPS Fleet Tracking	2,000	1,000	2,000	50.00%
160 Engineer Fees	10,000	0	500	0.00%
161 Contract Labor (blading, ditch & culvert work)	10,000	0	10,000	0.00%
162 TOTAL SERVICES	57,000	11,077	30,000	19.43%
163 Maintenance				
164 Equipment Maintenance (tractors, backhoe, mule, mowers)	3,000	3,985	5,000	132.83%
165 Street Maintenance: Sealant, Cold Mix, Gravel, Weed Killer	1,000	3,535	5,000	353.50%
166 Tree Trimming	12,000	0	13,000	0.00%
167 Mowing, Bridge, Park, Landscaping	3,500	3,786	5,000	108.17%
168 Drainage & Culverts (routine excavation, drainage, culverts)	30,000	0	30,000	0.00%
169 Motor Vehicle Maintenance (Repairs)	1,000	0	1,000	0.00%
170 CONTINGENCY FUND FOR EMERGENCY OR UNFORSEEN REPAIRS	100,000	0	100,000	0.00%
171 TOTAL MAINTENANCE	150,500	11,306	159,000	7.51%
172 Capital Outlay				
174 Drainage Rehab Project: Culvert replaced, street repaired (\$40K engineering + construction cost)	266,434	0	50,000	
177 Street Repairs (annual paving or chip/crack sealing)	100,000	116,340	150,000	116.34%
178	0	0	0	0.00%
179 TOTAL CAPITAL OUTLAY	366,434	116,340	200,000	31.75%
180				
181 Total Street Expenditures	671,821	200,870	495,964	29.90%

PARKS & RECREATION EXPENDITURES

DEPARTMENT: PARKS & RECREATION

	BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
Supplies				
182 Miscellaneous Park (wood, bolts, gloves, etc.)	100	183	200	183.00%
184 Community Events				
New Christmas Tree/Lights/Décor	20,000	0	0	
185 Parades & Community Events	3,500	2,858	3,500	81.66%
4th of July Event in the Park	0	1,518	3,500	
186 Trunk or Treat	1,500	945	1,500	
187 Services				
188 Contract Labor	1,500	0	0	0.00%
Park Security: Cameras recurring annual fee	0	6,500	6,500	#DIV/0!
189 Landscaping	10,000	0	0	
190				
191 Maintenance				
192 Maintenance (paint, sand, splashpad repair, etc)	2,000	16956	5,000	0.00%
193				
194 Capital Outlay				
195 2025 Park Project	50,000	0	0	
196 2025 Park Interactive Murals	10,000	0	0	
197 2026 Park Project (Pickle Ball CourtTBD)	0	0	0	
198				
199 Total Park Department Expenditures	98,600	28,960	20,200	29.37%

ANIMAL CONTROL EXPENDITURES

DEPARTMENT: ANIMAL CONTROL

	BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
200 Training		0		#VALUE!
201 Waco/McLennan County Shelter Agreement Fees	9000	1388	1500	15.42%
202 Supplies	1000	0	100	
203 TNR Program (Trap, Neuter, Release)	0		0	
204 Equipment	250	0	100	0.00%
205 Total Animal Control Expenditures	10,250	1,388	1,700	13.54%

FIRE DEPARTMENT EXPENDITURES

DEPARTMENT: FIRE

	CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
Services				
206 Fire Department Utilities	3,000	5,025	7,000	167.50%
207 Fire Department Insurance	3,000	3,210	4,000	107.00%
Maintenance				
208 Supplies	0	0	0	#DIV/0!
209 Exterminator	250	200	250	80.00%
210 Total Fire Department Expenditures	6,250	8,435	11,250	134.96%

GENERAL FUND TOTALS					
		CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
211	Total Revenue	1,791,288	1,173,040	1,707,878	65.49%
212	TOTAL EXPENDITURES	1,791,288	1,039,078	1,707,878	58.01%
213	EXCESS REVENUE OVER EXPENDITURES (-\$240,498 pulled from savings to balance budget)	0	133,962	0	

2026-2027 WATER FUND BUDGET

WATER FUND REVENUE

WATER - OPERATING REVENUES		BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
214	Water Revenue	450,000	351,729	475,000	78.16%
215	Trash Revenue	140,000	143,111	175,000	102.22%
216	Tie In Fees & Hydraulic Study Fees	20,000	8,500	10,000	42.50%
217	Interest Income	150,000	182,742	180,000	121.83%
218	Wholesale Water Revenue (selling to Meier's Settlement)	64,000	41,952	64,000	65.55%
219	Arsenic Reduction Alluvium Well Debt (MS WSC's share of annual debt)	44,400	37,000	50,000	83.33%
220	Total Operating Revenues	868,400	765,034	954,000	88.10%
WATER - NON-OPERATING REVENUE					
224	APPROPRIATIONS (from Reserve Savings in Water Fund Money Market)				
225	Mt.Moriah (RMS) Well Generator from Water Money Market Fund	253,000	0	0	
226	ARPA GRANT for Generator (non arsenic grant)	47,000	0	0	
	TWDB Construction Fund (borrowed in 2021)			1,000,000	
227	Contingency Fund (for emergency or unforeseen circumstances)	50,000	0	50,000	0.00%
229	ARPA GRANT REIMBURSEMENT FUNDS (this grant closes in December 2026)	0	246,707	0	
230	Total Appropriations from Savings	350,000	246,707	1,050,000	
231	DEBT SERVICE				
232	Property Tax (transferred in from General I&S Tax Fund pledged for 2021 alluvium well bonds)	25,000	25,000	25,000	100.00%
233	Property Tax (I&S pledged for 2013 bonds) (TRANSFER) (send 1/2 to water and 1/2 to sewer)	11,420	11,420	11,420	100.00%
234	Total Levied from Taxes	36,420	36,420	36,420	
235	Total Combined Operating & Non-Operating Revenues	1,254,820	1,048,161	2,040,420	83.53%

WATER FUND EXPENDITURES

WATER FUND: EXPENDITURES		CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
Salaries & Benefits					
236	*Salaries (split 50% General, 25% Water, 25% Sewer) (1/4 water salary & benefits RMS)	32,943	21,989	32,950	66.75%
237	Payroll Expense (FICA, Medicare, etc.)	2,500	1,682	2,500	67.28%
238	Health Insurance	2,500	4,855	2,625	194.20%
239	Retirement	1,500	1,146	1,500	76.40%
240	Worker's Comp. Insurance	3,000	7,787	9,000	
241	Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0	0	0	#DIV/0!
242	TOTAL SALARIES	42,443	37,459	48,575	88.26%
243 Supplies					
244	Office Supplies (software, paper, bills, toner, batteries, envelopes, etc.)	2,500	1,289	2,500	51.56%
245	Motor Vehicle Supplies (Gas/Oil) - EOY 1/2 funded by General, 1/2 Water	4,000	4,189	6,000	104.73%
246	Water Purchased (TriCounty)	6,000	5,000	6,000	83.33%
247	Tools	2,000	1,624	2,000	81.20%
248	Postage	3,500	3,353	5,000	95.80%
249	Miscellaneous	100	0	100	0.00%
250	Clothing	1,000	154	1,000	15.40%
251	Operating Supplies (meters, pipe, fittings, gloves, chlorine, enzyme, chemicals, valves, batteries etc.)	30,000	29,611	40,000	98.70%
252	TOTAL SUPPLIES	49,100	45,220	62,600	92.10%
253					
254 Services					
255	Utilities	55,000	49,686	66,000	90.34%
256	Telephone	2,500	3,022	3,500	120.88%
257	Insurance - property, bonds & bank fees	9,000	5,835	7,500	64.83%
258	Royalties (Mineral Royalty - Mormino .15 per 1000)	3,500	1,054	3,500	30.11%
259	Lab	3,000	1,914	3,000	63.80%
260	Regulatory Fees	1,600	1,205	1,500	75.31%
261	Audit Fees (split 50Gen, 25 water, 25 sewer)	5,000	3,875	3,875	77.50%
262	Legal Fees	5,000	13,858	25,000	277.16%
263	Engineer Fees	25,000	142,916	250,000	571.66%
264	Dues	1,500	760	1,000	50.67%
265	Publication	100	0	100	0.00%
266	Travel / Training / Mileage	2,500	1,109	2,500	44.36%
267	Permit Fee	500	100	500	20.00%
268	Conservation Fee (Southern Trinity Groundwater)	2,000	1,383	2,000	69.15%
269	Contract Labor	1,000	0	1,000	0.00%
270	Trash Expense	130,000	144,501	150,000	111.15%
271	TOTAL SERVICES	0	371,218	520,975	#####
272 Maintenance					
273	Motor Vehicle Maintenance (GPS, Repairs & Routine Maintenance)	4,000	1,546	2,500	38.65%
274	GeneratorS	2,000	159	1,000	7.95%
277	Water Maintenance (RRM - repairs, replacement, well maint)	7,000	15,428	20,000	220.40%
278	Storage Tanks	20,000	0	25,000	0.00%
279	Water Plant Maintenance	12,000	0	12,500	0.00%
280	TOTAL MAINTENANCE	45,000	17,133	61,000	38.07%

WATER FUND: EXPENDITURES CONT'D		CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
Debt Service					
281	2009 Revenue Bond Debt - Principal & Interest (RATTLESNAKE WELL - not funded with taxes)	32,584	32,584	32,584	100.00%
282	2013 Series CO's (CHARLES STREET PROJECT - funded by I&S tax) \$24,037 total (half water half sewer)	11,420	11,420	11,420	100.00%
283	2021 Series CO's (Arsenic Reduction Alluvium Well) (TOTAL Riesel: \$140,600 MS \$44,400)	185,000	185,000	185,000	
284					
	TOTAL DEBT SERVICE	229,004	44,004	229,004	19.22%
Capital Outlay					
287					
288	CONTINGENCY FUND (for EMERGENCY or unforeseen repairs ONLY)	50,000	0	50,000	0.00%
290	Generator Mt Moriah Well (RMS) (quote pending from STV)	300,000	0	0	
291	Cooling Tower at Mt Moriah Well (RMS)	200,000	0	50,000	
294	ARSENIC REDUCTION ALLUVIUM WELL PROJECT	77,073	230,972	1,000,000	
295	Water Line Replacements	15,000	0	18,266	0.00%
296					
	CAPITAL OUTLAY	642,073	230,972	1,118,266	35.97%
298	WATER EXPENDITURES SUBTOTAL	1,007,620	746,006	2,040,420	

WATER FUND: EXPENDITURES CONT'D			
CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26

WATER FUND TOTALS			
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301	TOTAL WATER EXPENDITURES	1,007,620	746,006	2,040,420	74.04%
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302	Excess Revenue over Expenditure	247,200	302,155	0	
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2026-2027 SEWER FUND BUDGET

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SEWER FUND REVENUE

SEWER FUND: OPERATING REVENUES

CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
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REVENUE

303 Sewer Revenue	140,000	108,656	140,000	77.61%
304 Tie In Fees	4,500	4,500	9,000	100.00%
305 Interest Income	6,000	7,591	8,000	126.52%
306 Total Revenue	150,500	120,747	157,000	80.23%

SEWER FUND: NON-OPERATING REVENUES

APPROPRIATIONS

307 Generator Sewer Plant	0	0	50,000	#DIV/0!
308 Lift Station Pumps	0	0	25,000	#DIV/0!
309 Contingency Fund (for EMERGENCY or unforeseen circumstances ONLY)	25,000	0	25,000	0.00%

DEBT SERVICE

310 Series 2013 CO Charles Street (I&S pledged for 2013 CO's) transfer in May from General to Sewer	11,420	11,420	11,420	100.00%
311 Series 1999 CO Sewer Plant (funded by I&S funds) transfer in May from Gen to Sewer	26,538	26,538	26,538	
		0		
312 Total Non Operating Revenue	62,958	37,958	137,958	60.29%

313 Total Combined Operating & Non-Operating Revenues	213,458	132,167	294,958	61.92%
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SEWER FUND EXPENDITURES

SEWER FUND: EXPENDITURES

CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
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Salaries and Benefits

314 *Salaries (split 50% General, 25% Sewer, 25% Water)	30,000	21,989	31,000	73.30%
315 Payroll Expense (FICA, Medicare, etc.)	2,500	1,686	2,750	67.44%
316 Health Insurance (1/4 of dd only)	2,400	0	2,625	0.00%
317 Retirement	1,500	1,141	1,500	76.07%
318 Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0	0	0	#DIV/0!
319 TOTAL SALARIES	36,400	24,816	37,875	68.18%

Supplies

321 Office Supplies & Tools	100	555	500	555.00%
322 Operating Supplies	1,000	5,442	7,500	544.20%
323 Postage	0	0	0	#DIV/0!
324 TOTAL SUPPLIES	1,100	5,997	8,000	545.18%

Services

326 Utilities	15,000	11,255	15,000	75.03%
327 Audit	5,000	3,875	3,875	77.50%
328 Insurance - Property - Workers Comp	3,500	1,952	3,000	55.77%
329 Travel / Training / Mileage	1,000	0	1,000	0.00%
330 Lab	5,000	5,358	6,500	107.16%
331 Engineering	1,000	0	500	0.00%
332 Regulatory Fees	1,250	1,250	1,500	100.00%
333 Permit Renewal	100	1,250	1,500	
334 Publications	50	0	50	0.00%
335 Contract Labor	1,000	0	1,000	0.00%
336 Miscellaneous	200	0	100	0.00%
337 TOTAL SERVICES	33,100	24,940	34,025	75.35%

Maintenance

339 Sewer Maintenance (RRM) (JETTING, ETC)	15,000	32,804	47,050	218.69%
340 Office Equipment & Maintenance	50	0	50	0.00%
341 Generator Maintenance	1,250	325	1,000	26.00%
342 Lift Stations (Jackson, Lehmann, Leudke)	6,000	2,906	4,000	48.43%
343				
344 TOTAL MAINTENANCE	22,300	36,035	52,100	161.59%

Debt Service

346 2013 Series CO's (Charles Sewer Line Project funded by I&S tax)	11,420	11,420	11,420	100.00%
347 1999 Sewer Bond - Principle & Interest (funded by I&S tax)	26,538	26,538	26,538	100.00%
348 TOTAL DEBT SERVICE	37,958	37,958	37,958	100.00%

Capital Outlay

351 Contingency Fund (for EMERGENCY or unforeseen circumstances ONLY)	25,000	0	25,000	0.00%
352 Pumps for lift stations	15,000	0	25,000	0.00%
353 Ford F250 (split between Gen. Water & Sewer) 50/25/25	10,000	0	0	
Generator (ordered in 2026 for installation on 2027 budget)		0	50,000	
354 Smoke Testing of Sewer Lines	12,600	8,234	0	
356 Sewer Line Replacements	20,000	0	25,000	0.00%
357	0	0	0	
358 TOTAL CAPITAL OUTLAY	82,600	8,234	125,000	9.97%

SEWER FUND TOTALS

359 Total Expenditures	213,458	137,980	294,958	64.64%
360				
361 Excess Revenue over Expenditure	0	-5,813	0	

CITY OF RIESEL OUTSTANDING DEBT

Combination Tax & Revenue Certificates of Obligation Series 2021 (ARSENIC REDUCTION WELL)					Combination Tax & Revenue Certificates of Obligation Series 1999 (SEWER PLANT)					Utility System Revenue Bonds Series 2009 (RATTLESNAKE WATER WELL)					Combination Tax and Revenue Certificates of Obligation Series 2013 (CHARLES STREET)					Total Debt Service			
FYE		Int.			FYE		Interest			FYE		Interest			FYE		Interest			FYE			
9/30	Principal	Rate	Int	Total	9/30	Principal	Rate (a)	Interest	Total	9/30	Principal	Rate (a)	Interest	Total	9/30	Principal	Rate (a)	Interest	Total	9/30	Principal	Interest	Total
2027	185,000	0%	-	185,000	2027	15,000	4.75%	12,255	27,255	2027	13,000	4.13%	19,573	32,573	2027	25,000	2.99%	1,495	26,495	2027	238,000	33,323	271,323
2028	185,000	0%	-	185,000	2028	15,000	4.75%	11,543	26,543	2028	13,000	4.13%	19,037	32,037	2028	25,000	2.99%	748	25,748	2028	238,000	31,327	269,327
2029	185,000	0%	-	185,000	2029	16,000	4.75%	10,830	26,830	2029	14,000	4.13%	18,480	32,480	2029	-	-	-	-	2029	215,000	29,310	244,310
2030	185,000	0%	-	185,000	2030	17,000	4.75%	10,070	27,070	2030	15,000	4.13%	17,882	32,882	2030	-	-	-	-	2030	217,000	27,952	244,952
2031	185,000	0%	-	185,000	2031	18,000	4.75%	9,263	27,263	2031	15,000	4.13%	17,263	32,263	2031	-	-	-	-	2031	218,000	26,526	244,526
2032	185,000	0%	-	185,000	2032	19,000	4.75%	8,408	27,408	2032	16,000	4.13%	16,624	32,624	2032	-	-	-	-	2032	220,000	25,031	245,031
2033	185,000	0%	-	185,000	2033	20,000	4.75%	7,505	27,505	2033	16,000	4.13%	15,964	31,964	2033	-	-	-	-	2033	221,000	23,469	244,469
2034	185,000	0%	-	185,000	2034	20,000	4.75%	6,555	26,555	2034	17,000	4.13%	15,283	32,283	2034	-	-	-	-	2034	222,000	21,838	243,838
2035	185,000	0%	-	185,000	2035	21,000	4.75%	5,605	26,605	2035	18,000	4.13%	14,561	32,561	2035	-	-	-	-	2035	224,000	20,166	244,166
2036	185,000	0%	-	185,000	2036	22,000	4.75%	4,608	26,608	2036	19,000	4.13%	13,798	32,798	2036	-	-	-	-	2036	226,000	18,406	244,406
2037	185,000	0%	-	185,000	2037	24,000	4.75%	3,563	27,563	2037	19,000	4.13%	13,014	32,014	2037	-	-	-	-	2037	228,000	16,577	244,577
2038	185,000	0%	-	185,000	2038	25,000	4.75%	2,423	27,423	2038	20,000	4.13%	12,210	32,210	2038	-	-	-	-	2038	230,000	14,633	244,633
2039	185,000	0%	-	185,000	2039	26,000	4.75%	1,235	27,235	2039	21,000	4.13%	11,364	32,364	2039	-	-	-	-	2039	232,000	12,599	244,599
2040	185,000	0%	-	185,000	2040	-	-	-	-	2040	22,000	4.13%	10,478	32,478	2040	-	-	-	-	2040	207,000	10,478	217,478
2041	185,000	0%	-	185,000	2041	-	-	-	-	2041	23,000	4.13%	9,549	32,549	2041	-	-	-	-	2041	208,000	9,549	217,549
2042	185,000	0%	-	185,000	2042	-	-	-	-	2042	24,000	4.13%	8,580	32,580	2042	-	-	-	-	2042	209,000	8,580	217,580
2043	185,000	0%	-	185,000	2043	-	-	-	-	2043	25,000	4.13%	7,569	32,569	2043	-	-	-	-	2043	210,000	7,569	217,569
2044	185,000	0%	-	185,000	2044	-	-	-	-	2044	26,000	4.13%	6,518	32,518	2044	-	-	-	-	2044	211,000	6,518	217,518
2045	185,000	0%	-	185,000	2045	-	-	-	-	2045	27,000	4.13%	5,424	32,424	2045	-	-	-	-	2045	212,000	5,424	217,424
2046	185,000	0%	-	185,000	2046	-	-	-	-	2046	28,000	4.13%	4,290	32,290	2046	-	-	-	-	2046	213,000	4,290	217,290
2047	185,000	0%	-	185,000	2047	-	-	-	-	2047	29,000	4.13%	3,114	32,114	2047	-	-	-	-	2047	214,000	3,114	217,114
2048	185,000	0%	-	185,000	2048	-	-	-	-	2048	30,000	4.13%	1,898	31,898	2048	-	-	-	-	2048	215,000	1,898	216,898
2049	185,000	0%	-	185,000	2049	-	-	-	-	2049	31,000	4.13%	639	31,639	2049	-	-	-	-	2049	216,000	639	216,639
2050	180,000	0%	-	180,000	2050	-	-	-	-	2050	-	-	-	-	2050	-	-	-	-	2050	180,000	-	180,000
2051	185,000	0%	-	185,000	2051	-	-	-	-	2051	-	-	-	-	2051	-	-	-	-	2051	185,000	-	185,000
\$ 4,620,000					\$ 258,000					\$ 481,000					\$ 50,000					\$ 5,409,000			
			\$ -	\$ 4,620,000				\$ 93,860	\$ 351,860				\$ 263,113	\$ 744,113				\$ 2,243	\$ 52,243				\$ 5,768,216

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Cash Basis

City of Riesel - GENERAL FUND

Balance Sheet - Bank Accounts

As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1a - Unrestricted Cash	
*Checking	-26,865.04
Payroll	26,906.51
Petty Cash	
Court Cash	100.00
General Cash	100.00
Total Petty Cash	200.00
Total 1a - Unrestricted Cash	241.47
1b - Restricted Cash	
2013 I & S Fund	403.73
POA / Drug Seizure	100.00
Total 1b - Restricted Cash	503.73
2a - Unrestricted Investments	
General Fund (sept) #5808	4,810.95
General Fund II (may) #1015	45,221.55
General Fund III (june) #6124	22,440.65
Total 2a - Unrestricted Investments	72,473.15
Charles St Project Fund	131,956.67
General Fund Money Market	
*General Fund	1,960,196.31
City Hall Building	313,188.48
Drug Seizure/POA	4,335.40
Judicial Betterment	9,004.35
Security	144,717.53
Technology	162,233.15
Total General Fund Money Market	2,593,675.22
Total Checking/Savings	2,798,850.24
Total Current Assets	2,798,850.24
TOTAL ASSETS	2,798,850.24
LIABILITIES & EQUITY	0.00

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Cash Basis

City of Riesel - WATER FUND
Balance Sheet - Bank Accounts
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Construction Fund	
3a - Unrestricted Cash	
Construction Checking 8528	1,988
Total 3a - Unrestricted Cash	1,988
3b - Restricted Cash	
Construction I & S 8536	464
Total 3b - Restricted Cash	464
Total Construction Fund	2,452
Water Fund	
1a - Unrestricted Cash	
Checking 2002	85,080
Total 1a - Unrestricted Cash	85,080
1b - Restricted Cash	
2021 TWDB Escrow 8600	5,962,704
2021 TWDB Principal for LF 8601	457,728
Water III I&S 4014	65,433
Total 1b - Restricted Cash	6,485,865
2b - Restricted Investments	
\$100,000 CD #6293	142,455
III Reserve Fund #8343	41,180
Total 2b - Restricted Investments	183,635
2c - ARPA GRANT 8597	70
Water Fund Money Market	
*Water Fund	2,109,911
Contingency	100,000
Line Replacement	170,280
Water Fund Money Market - Other	170,545
Total Water Fund Money Market	2,550,736
Total Water Fund	9,305,385
Total Checking/Savings	9,307,837
Total Current Assets	9,307,837
TOTAL ASSETS	9,307,837
LIABILITIES & EQUITY	0

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07/15/26
Cash Basis

City of Riesel - SEWER FUND
Balance Sheet - Bank Accounts
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1a - Unrestricted Cash	
Checking 6644	21,062.43
Total 1a - Unrestricted Cash	21,062.43
1b - Restricted Cash	
Sewer Jr I&S 0241	38,119.71
Total 1b - Restricted Cash	38,119.71
2b - Restricted Investments	
1999 Reserve Bond #6352	51,737.70
Repair&Replacement #5794	6,487.74
Reserve Bond #5773	14,601.30
Total 2b - Restricted Investments	72,826.74
Sewer Fund Money Market 1840	
* Sewer Fund	280,317.72
Contingency	75,000.00
Line Replacement	150,872.71
Sewer Fund Money Market 1840 - Other	444,567.28
Total Sewer Fund Money Market 1840	950,757.71
Total Checking/Savings	1,082,766.59
Total Current Assets	1,082,766.59
TOTAL ASSETS	<u>1,082,766.59</u>
LIABILITIES & EQUITY	0.00

CITY OF RIESEL – 2026 PROPERTY TAX RATE OPTIONS

Estimated property tax levy comparison using the City's 2026 taxable value

2026 Taxable Value **\$113,404,102.00**

Rate Scenario	Tax Rate (per \$100)	Estimated Property Tax Levy	Increase/(Decrease) vs. NNR	Less Levy than VAR	Notes
Current Adopted Rate (2025)	\$0.223923	\$253,937.87	-\$19,713.04	\$53,942.93	Current adopted rate shown for comparison.
2026 No-New-Revenue Rate (NNR)	\$0.241306	\$273,650.90	\$0.00	\$34,229.89	NNR baseline.
2026 Voter-Approval Rate (VAR)	\$0.271490	\$307,880.80	\$34,229.89	\$0.00	Max voter-approval rate used for this comparison.
Option – \$0.265000	\$0.265000	\$300,520.87	\$26,869.97	\$7,359.93	Approximately \$7,360 less levy than VAR.
Option – \$0.260000	\$0.260000	\$294,850.67	\$21,199.76	\$13,030.13	Approximately \$13,030 less levy than VAR.
Option – \$0.259000	\$0.259000	\$293,716.62	\$20,065.72	\$14,164.17	Approximately \$14,164 less levy than VAR.

QUICK REFERENCE					
Tax Rate Change	Approx. Levy Change	ON-THE-FLY CUSTOM RATE			
\$0.001000	\$1,134.04	Enter Rate	\$0.250000	<i>Editable</i>	
\$0.010000	\$11,340.41	Estimated Levy	\$283,510.26		
		Change vs. NNR	\$9,859.35		

Note: Estimated levy = taxable value × tax rate ÷ 100 and assumes 100% collection. Actual collections may vary. This worksheet is intended as a council discussion aid.