PUBLIC NOTICE: RIESEL CITY COUNCIL MEETING ON 8.18.2025

The City Council of the City of Riesel, McLennan County, Texas, will hold a **SPECIAL** called meeting on **MONDAY, AUGUST 18, 2025 at 6:30PM** at Riesel City Hall, 104 N Hwy 6, to discuss the following matters:

1. Call to Order; (confirm quorum); Pledge of Allegiance & Invocation
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 matters other than asking simple questions for clarification.
   a. Approval of Minutes from Meetings on: 7/15/25 & 7/29/25 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. Consideration and action pertaining to bids received for the Mount Moriah Water Well generator project
5. Consider and Act regarding adoption of an order of a General Election to elect one (1) person for each position to serve the full term of two (2) years for three (3) City Council positions.
6. Discussion regarding the proposed 2025-2026 budget
7. Consideration and Action regarding proposing a tax rate to fund the proposed 2025-2026 Operating Budget
   (this must be an individual record vote)
8. Consideration and Action on setting a date for a public hearing for the 2025-2026 proposed tax rate and budget
9. **Executive Session:** A closed meeting will be held pursuant to *Section 551.074 of the Government Code (V.C.T.A.)* for the City Council to deliberate the duties, evaluation, employment, and/or appointment of a public officer or employee: **Part Time Police Officer, Anthony Daniels**
   Convene into Closed Session at: ______ (time) Resume Open Session at: _______ (time)
10. Discussion and action regarding the subject of executive session, **Anthony Daniels**
11. **Monthly Reports** Submitted: a. Utility Report b. Police Report c. Secretary's Report
12. Discussion and possible directives to staff for future agenda items, data compilations, research, ordinances, regulations, or policies that the members of the Council desire to be compiled or drafted for review by the Council at a subsequent meeting.
13. Adjournment

I hereby certify that this notice was placed at its present location at least 72 hours prior to the above meeting time.
Posted on Friday, 8/15/2024 at 3:30 pm.

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*Alisha **Flanary, City Secretary, City of Riesel***

BE IT REMEMBERED that on **JULY 15, 2025**, the Riesel City Council met in a **REGULAR**-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 6:35 PM
Council Members Present: Bobby Dieterich, Paul Winkler, Deanna Davis & Kevin Wunderlich
Absent: Ralph May **Employees Present:** Alisha Flanary & Patrick Bellringer
Visitors Present: Glenna Sandhoff

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

Consent Items: Deanna Davis made a motion to approve all consent items, consisting of the minutes from the 6/17/2025 council meeting; payment of bills & payroll; acceptance of monthly financial reports; and an invoice from STV Engineers for Arsenic Reduction Well Project for $4,427.04. Paul Winkler seconded the motion, and it carried unanimously.

Visitors' Comments: none

Oncor: Ralph May moved to approve Resolution 2025-0715 suspending Oncor's proposed effective rate for 90 days from July 31, 2025. Deanna Davis seconded the motion, and it carried unanimously.

Discussion was held regarding the following:

- City-wide Clean Up date for FALL (tentatively looking at September 27th)
- Preliminary Budget Worksheets were distributed for council review
- Departmental budget requests for next year
- Council will be prioritizing goals and projects for next year

Monthly Reports were submitted by the Utility Department, Police Department, and the City Secretary.

Adjournment: With no further business, Mayor Hogg adjourned the meeting at 7:29 PM

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Mayor, Jennifer Hogg Attest: Alisha Flanary, City Secretary

BE IT REMEMBERED that on **JULY 29, 2025**, 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 said 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 6:30 PM
Council Members Present: Deanna Davis, Ralph May, Bobby Dieterich, Paul Winkler & Kevin Wunderlich
Employees Present: Alisha Flanary, Randy Ehlers
Visitors Present: Charlie Merritt

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

New City Hall: Council Members were introduced to Charlie Merritt, a local engineer, with whom they discussed planning for a new City Hall

Budget: Discussion was held regarding the 2025-2026 Operating Budget filed with the City Secretary by Mayor Hogg on July 25th, 2025

Hearing: Kevin Wunderlich moved to tentatively set a date for a public hearing for the FY 2025-2026 proposed budget on August 12th.
Paul Winkler seconded the motion, which carried unanimously.

Adjournment: With no further business, Mayor Hogg adjourned the meeting at 9:07 PM

________________________________ ___________________________________

Mayor, Jennifer Hogg Attest: Alisha Flanary, City Secretary

9:23 AM
08/15/25
Cash Basis

City of Riesel - GENERAL FUND
Balance Sheet - Bank Accounts
As of July 31, 2025

		Jul 31, 25
ASSETS		
Current Assets		
Checking/Savings		
1a - Unrestricted Cash		
*Checking		4,949.57
Payroll		56,072.00
Petty Cash		
Court Cash	100.00	
General Cash	100.00	
Petty Cash - Other	5,000.00	
Total Petty Cash		5,200.00
Total 1a - Unrestricted Cash		66,221.57
1b - Restricted Cash		
2013 I & S Fund		21,680.12
POA / Drug Seizure		100.00
Total 1b - Restricted Cash		21,780.12
2a - Unrestricted Investments		
General Fund (sept) #5808		4,704.83
General Fund II (may) #1015		44,118.59
General Fund III (june) #6124		21,839.28
Total 2a - Unrestricted Investments		70,662.70
Charles St Project Fund		130,862.65
General Fund Money Market		
*General Fund		2,056,191.94
City Hall Building		313,188.48
Drug Seizure/POA		4,335.40
Judicial Betterment		8,770.70
Security		142,660.99
Technology		161,824.24
Total General Fund Money Market		2,686,971.75
Total Checking/Savings		2,976,498.79
Total Current Assets		2,976,498.79
TOTAL ASSETS		2,976,498.79
LIABILITIES & EQUITY		0.00

9:15 AM
08/15/25
Cash Basis

City of Riesel - WATER FUND
Balance Sheet - Bank Accounts
As of July 31, 2025

		Jul 31, 25	
ASSETS			
Current Assets			
Checking/Savings			
Construction Fund			
3a - Unrestricted Cash			
Construction Checking 8528	1,985		
Total 3a - Unrestricted Cash		1,985	
3b - Restricted Cash			
Construction I & S 8536	15,734		
Total 3b - Restricted Cash		15,734	
Total Construction Fund			17,719
Water Fund			
1a - Unrestricted Cash			
Checking 2002	5,061		
Total 1a - Unrestricted Cash		5,061	
1b - Restricted Cash			
2021 TWDB Escrow 8600	5,771,726		
2021 TWDB Principal for LF 8601	443,067		
Water III I&S 4014	54,601		
Total 1b - Restricted Cash		6,269,395	
2b - Restricted Investments			
$100,000 CD #6293	140,018		
III Reserve Fund #8343	40,550		
Total 2b - Restricted Investments		180,568	
2c - ARPA GRANT 8597		161	
Water Fund Money Market			
*Water Fund	1,915,555		
Contingency	100,000		
Line Replacement	170,280		
Water Fund Money Market - Other	170,545		
Total Water Fund Money Market		2,356,380	
Total Water Fund			8,811,565
Total Checking/Savings			8,829,284
Total Current Assets			8,829,284
TOTAL ASSETS			8,829,284
LIABILITIES & EQUITY			0

9:10 AM
08/15/25
Cash Basis

City of Riesel - SEWER FUND
Balance Sheet - Bank Accounts
As of July 31, 2025

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1a - Unrestricted Cash	
Checking 6644	13,750.50
Total 1a - Unrestricted Cash	13,750.50
1b - Restricted Cash	
Sewer Jr I&S 0241	19,753.46
Total 1b - Restricted Cash	19,753.46
2b - Restricted Investments	
1999 Reserve Bond #6352	50,326.67
Repair&Replacement #5794	6,368.31
Reserve Bond #5773	14,227.11
Total 2b - Restricted Investments	70,922.09
Sewer Fund Money Market 1840	
* Sewer Fund	163,508.02
Contingency	75,000.00
Line Replacement	150,872.71
Sewer Fund Money Market 1840 - Other	444,567.28
Total Sewer Fund Money Market 1840	833,948.01
Total Checking/Savings	938,374.06
Total Current Assets	938,374.06
TOTAL ASSETS	938,374.06
LIABILITIES & EQUITY	0.00

9:22 AM
08/15/25
Cash Basis

City of Riesel - General
Profit & Loss YTD Comparison
July 2025

	Jul 25			Oct '24 - Jul 25		
Ordinary Income/Expense						
Income						
1 - General Government Income						
Franchise Fee						
Electric Companies		0.00			51,275.97	
Gas Companies		0.00			6,452.71	
Phone Companies		12.72			1,219.88	
Total Franchise Fee			12.72			58,948.56
General Miscellaneous			0.00			3,348.96
Interest Income						
2013 I & S		18.40			45.39	
Charles Street Improvements		111.05			1,084.06	
General Fund		0.00			102.39	
General Fund II		0.00			1,491.93	
General Fund III		0.00			416.59	
General Money Market		2,250.63			22,704.26	
Total Interest Income			2,380.08			25,844.62
Miscellaneous Income						
Filing Fee		662.24			6,416.89	
Inspection Permit		0.00			14,609.97	
Plat Fee - Ordinance #2002-02		0.00			3,986.00	
Sign Lease Agreement		0.00			9,000.00	
Total Miscellaneous Income			662.24			34,012.86
Mixed Beverage Tax			363.22			4,423.79
Property Tax Income						
Property Tax Income - General						
2022	0.00			-211.46		
2023	570.57			1,138.17		
2024	1,374.91			263,701.96		
Total Property Tax Income - General		1,945.48			264,628.67	
Property Tax Penalty Fee						
2023	171.17			335.13		
2024	161.50			1,701.96		
Total Property Tax Penalty Fee		332.67			2,037.09	
Total Property Tax Income			2,278.15			266,665.76
Sales Tax						
Gross Collections		11,334.50			116,208.52	
Streets Allocation		2,833.62			28,539.84	
Total Sales Tax			14,168.12			144,748.36
Total 1 - General Government Income			19,864.53			537,992.91
2 - Law Enforcement Income						
Opioid Abatement Fund			0.00			332.94
Total 2 - Law Enforcement Income			0.00			332.94
3 - Court Income						
Child Safety Seat Fee			0.00			1,340.78
Citations						
Overpayments		-272.00			-7,357.09	
Revenue		79,655.14			576,635.28	
Total Citations			79,383.14			569,278.19
Security Fee			19.17			400.95
Technology Fee			25.55			470.59
Time Payment Fee			224.46			2,504.28
Total 3 - Court Income			79,652.32			573,994.79
IDA Tax Abatement Sandy Creek			0.00			125,000.00
Police Officer Allication (i)			0.00			975.20
Total Income			99,516.85			1,238,295.84
Gross Profit			99,516.85			1,238,295.84

9:22 AM
08/15/25
Cash Basis

City of Riesel - General
Profit & Loss YTD Comparison
July 2025

	Jul 25	Oct '24 - Jul 25
Expense		
1 - General Government		
Appraisal Expense	0.00	1,901.61
Audit	15,500.00	15,500.00
Bank and Credit Card Fees	106.40	1,254.67
Bond Interest Expense	1,420.25	2,835.52
City Hall Maintenance & Repair	197.60	3,000.98
City Retirement Contribution		
Alisha	254.61	2,866.97
Cristen	191.60	2,162.29
Total City Retirement Contribution	446.21	5,029.26
Clothing	0.00	504.00
Contract Labor		
Janitorial Services	300.00	1,950.00
Total Contract Labor	300.00	1,950.00
CPA Bookkeeping Services	0.00	8,550.00
Depreciation expense	0.00	98,391.51
Dues	0.00	871.00
Election Services & Supplies	0.00	777.07
Emp. Health Insurance		
Special Ins Services	0.00	44.91
TML	1,007.90	13,224.21
Emp. Health Insurance - Other	0.00	0.00
Total Emp. Health Insurance	1,007.90	13,269.12
Engineer Fees	1,056.25	13,082.50
Equipment Maintenance		
Backhoe	0.00	597.11
Lawnmower	67.76	306.76
Tractor	212.17	1,500.91
Weedeater	0.00	5.34
Equipment Maintenance - Other	0.00	20.00
Total Equipment Maintenance	279.93	2,430.12
Flagpole on Square	0.00	640.14
House Inspection	0.00	5,599.97
Insurance - Bonds	0.00	176.00
Insurance - Property	0.00	1,945.86
Legal Fees	0.00	3,679.59
Miscellaneous Expense		
Employee & Council Appreciation	0.00	5,904.08
Filing Fee	0.00	68.00
Publications	5.00	98.75
Subscription	0.00	22.00
Miscellaneous Expense - Other	0.00	408.58
Total Miscellaneous Expense	5.00	6,501.41
Office Equip. & Maintenance		
Computer	740.60	7,596.74
Office Equip. & Maintenance - Other	0.00	950.18
Total Office Equip. & Maintenance	740.60	8,546.92
Office Furniture	0.00	290.98
Office Supplies	388.37	7,098.66
Park Landscaping	250.00	250.00
Park Maintenance	0.00	497.37
Payroll Taxes	1,043.41	11,348.47
Phones		
General Gov Cell Phone Alisha	41.88	418.73
Phones - Other	760.25	6,832.90
Total Phones	802.13	7,251.63
Postage	73.00	584.00
Public Health District	982.35	3,929.40

City of Riesel - General
Profit & Loss YTD Comparison
July 2025

	Jul 25		Oct '24 - Jul 25	
Salaries				
Alisha				
Wages	4,896.32		52,679.04	
Total Alisha		4,896.32		52,679.04
Cristen				
Wages	3,684.62		39,646.75	
Total Cristen		3,684.62		39,646.75
Total Salaries		8,580.94		92,325.79
Utilities				
Electric		528.38		5,729.22
Total Utilities		528.38		5,729.22
Workers Comp Insurance		0.00		9,377.59
Total 1 - General Government		33,708.72		335,120.36
2 - Law Enforcement				
Community Outreach		0.00		296.95
L.E. Cell Phones		317.52		3,174.93
L.E. City Retirement Contribute				
Joshua		231.25		2,378.63
Patrick		272.13		3,126.83
Ryan		291.03		3,316.06
Total L.E. City Retirement Contribute		794.41		8,821.52
L.E. Clothing		873.50		3,378.38
L.E. Computer		50.00		350.00
L.E. Dispatch - Radio Services		0.00		150.00
L.E. Dog Catching		780.00		7,686.00
L.E. Emp. Health Insurance				
Special Ins Services		0.00		564.90
TML		3,089.38		30,837.97
Total L.E. Emp. Health Insurance		3,089.38		31,402.87
L.E. Equipment Mtc		869.50		869.50
L.E. Gas		1,287.09		9,911.11
L.E. Legal Fees		0.00		200.00
L.E. Medical		243.01		243.01
L.E. Office Supplies		158.30		2,723.53
L.E. Operating Supplies		0.00		9,595.26
L.E. Payroll Taxes		1,324.02		14,082.51
L.E. Postage		0.00		38.09
L.E. Property Insurance		0.00		4,306.52
L.E. Salaries				
Anthony				
Wages	2,030.00		22,263.77	
Total Anthony		2,030.00		22,263.77
Joshua				
Wages	4,447.16		43,570.28	
Total Joshua		4,447.16		43,570.28
Patrick				
Wages	5,233.24		57,418.38	
Total Patrick		5,233.24		57,418.38
Ryan				
Wages	5,596.78		60,832.47	
Total Ryan		5,596.78		60,832.47
Total L.E. Salaries		17,307.18		184,084.90

City of Riesel - General
Profit & Loss YTD Comparison
July 2025

	Jul 25	Oct '24 - Jul 25
L.E. Training	0.00	1,375.27
L.E. Vehicle Repair&Maintenance	457.17	3,995.20
L.E. Worker's Comp Ins	0.00	7,689.75
Travel/Training/Mileage	40.03	40.03
Total 2 - Law Enforcement	27,591.11	294,415.33
3 - Court		
Court City Retirement Contrib.		
Chelsea	190.43	2,174.65
Total Court City Retirement Contrib.	190.43	2,174.65
Court Contract Labor		
Prosecutor	1,250.00	12,500.00
Total Court Contract Labor	1,250.00	12,500.00
Court Emp. Health Insurance		
Special Ins Services	0.00	282.45
TML	809.28	8,902.08
Total Court Emp. Health Insurance	809.28	9,184.53
Court Office Supplies	138.98	3,539.13
Court Payroll Taxes	386.08	4,216.43
Court Postage	219.00	705.68
Court Salaries		
Chelsea	3,662.06	39,885.96
Judge		
Judge	1,384.62	15,230.83
Total Judge	1,384.62	15,230.83
Total Court Salaries	5,046.68	55,116.79
Court Travel/Training/Mileage	150.00	1,010.13
Omnibase	666.00	2,622.00
Security Fee Expense	49.99	499.90
State Court Cost		
Quarterly Court Cost	0.00	164,763.22
Tertiary Care Fund (Seatbelt)	0.00	112.83
Time Payment Expense	0.00	1,752.32
Total State Court Cost	0.00	166,628.37
Technology Fee Expense	0.00	2,410.20
3 - Court - Other	0.00	146.00
Total 3 - Court	8,906.44	260,753.81
4 - Streets		
Drainage Improvement Project	-22,232.59	0.00
Operating Supplies		
Tools	247.16	896.65
Operating Supplies - Other	0.00	469.24
Total Operating Supplies	247.16	1,365.89
Street Contract Labor	900.00	19,050.00
Street Maintenance		
Grass	628.77	3,005.05
Street Maintenance - Other	0.00	3,110.75
Total Street Maintenance	628.77	6,115.80
Street Retirement Contribution		
Justin	110.69	1,244.28
Randy	152.37	1,760.25
Total Street Retirement Contribution	263.06	3,004.53
Street Salaries		
Jeb		
Wages	0.00	915.78
Total Jeb	0.00	915.78

9:22 AM

08/15/25

Cash Basis

City of Riesel - General
Profit & Loss YTD Comparison
July 2025

	Jul 25		Oct '24 - Jul 25	
Justin				
Wages	2,128.59		22,838.64	
Total Justin	2,128.59		22,838.64	
Randy				
Wages	2,930.23		32,268.01	
Total Randy	2,930.23		32,268.01	
Total Street Salaries	5,058.82		56,022.43	
Trailer	0.00		368.93	
Utilities (Street Lights)	1,152.78		11,439.49	
Total 4 - Streets		-13,982.00		97,367.07
5 - Fire Department				
Exterminator	0.00		290.00	
Insurance	0.00		3,500.00	
Utilities	189.58		1,963.12	
Total 5 - Fire Department		189.58		5,753.12
Cyber Liabilty Insurance		0.00		980.00
Park				
Event				
Christmas Parade	0.00		3,011.19	
Event - Other	0.00		1,084.04	
Total Event	0.00		4,095.23	
Total Park		0.00		4,095.23
Planning & Development		0.00		1,193.75
Reconciliation Discrepancies		0.00		-0.01
Total Expense		56,413.85		999,678.66
Net Ordinary Income		43,103.00		238,617.18
Other Income/Expense				
Other Income				
Gain on Sale of Asset		0.00		5,500.00
Total Other Income		0.00		5,500.00
Other Expense				
Pass Through		0.00		0.00
Payroll Clearing		0.00		0.00
Phone System Upgrade		0.00		300.00
Total Other Expense		0.00		300.00
Net Other Income		0.00		5,200.00
Net Income		**43,103.00**		**243,817.18**

9:15 AM
08/15/25
Cash Basis

City of Riesel - Water
Profit & Loss YTD Comparison
July 2025

	Jul 25	Oct '24 - Jul 25
Ordinary Income/Expense		
Income		
ARPA FUNDS-Arsenic Reduction	0.00	87,763.84
Franchise Revenue	0.00	664.00
Hydraulic Study	1,100.00	1,300.00
Interest Income		
ARPA Grant	0.02	34.01
Construction I & S	2.25	138.56
Dividend income	20,011.94	210,579.23
Water $100,000 CD	0.00	3,804.46
Water III Reserve	0.00	887.59
Water Money Market	1,969.77	18,480.49
Total Interest Income	21,983.98	233,924.34
Miscellaneous Income	35,580.00	35,580.00
MS Water Supply	3,813.63	41,659.47
Series 2021 Bond Repayment	3,700.00	37,000.00
Sewer Revenue	0.00	0.00
Tie In Fees	4,000.00	24,000.00
Trash Revenue		
Trash Revenue - Surcharge	0.00	0.00
Trash Revenue - Other	14,568.89	132,602.65
Total Trash Revenue	14,568.89	132,602.65
Water Revenue		
Refunds	0.00	-13.27
Returned Checks	-1,025.43	-3,207.63
Revenue	37,717.88	373,028.41
Total Water Revenue	36,692.45	369,807.51
Total Income	121,438.95	964,301.81
Gross Profit	121,438.95	964,301.81
Expense		
Amortization Expense	0.00	24,172.86
Arsenic Proj-Prin Forg S2021	0.00	0.00
Bank Fees	10.00	112.79
City Retirement Contribution		
Justin	53.21	620.00
Randy	76.19	880.16
Total City Retirement Contribution	129.40	1,500.16
Computer	0.00	1,314.00
Conference/Training	471.00	688.73
Conservation Fee	112.92	1,213.98
Depreciation expense	0.00	189,606.09
Dues	0.00	655.00
Emp Health Insurance		
Special Ins Services	809.28	8,294.55
Total Emp Health Insurance	809.28	8,294.55
Engineer Fees		
Arsenic	6,877.22	24,904.18
Engineer Fees - Other	0.00	890.00
Total Engineer Fees	6,877.22	25,794.18
Generator	0.00	786.81

9:15 AM
08/15/25
Cash Basis

City of Riesel - Water
Profit & Loss YTD Comparison
July 2025

	Jul 25	Oct '24 - Jul 25
Insurance		
Property	0.00	8,966.88
Worker's Comp	0.00	1,805.25
Total Insurance	0.00	10,772.13
Interest		
Interest - Bond Payable	0.00	10,415.62
Total Interest	0.00	10,415.62
Lab Expense	176.00	2,024.00
Legal & Audit Fees		
Legal Fees	742.50	1,642.50
Total Legal & Audit Fees	742.50	1,642.50
Miscellaneous Expense	0.00	150.00
Office Supplies		
Water Office - Office Supplies	0.00	406.25
Office Supplies - Other	300.62	1,514.51
Total Office Supplies	300.62	1,920.76
Operating Supplies	7,761.21	34,784.88
Payroll Taxes	193.51	2,142.89
Permit Fee	0.00	100.00
Phones & Pagers		
Cell Phones	0.00	753.76
Total Phones & Pagers	0.00	753.76
Postage	290.97	3,269.13
Regulatory Fees	0.00	1,330.40
Repairs/Replacement/Maintanence	100.00	2,625.00
Royalty Fee	196.85	1,226.80
Salaries		
Jeb		
Wages	0.00	457.89
Total Jeb	0.00	457.89
Justin		
Wages	1,064.30	11,419.33
Total Justin	1,064.30	11,419.33
Randy		
Wages	1,465.12	16,134.04
Total Randy	1,465.12	16,134.04
Total Salaries	2,529.42	28,011.26
Tools	28.50	2,486.60
Trash Expense	13,165.63	127,324.18
Travel & Training	0.00	1,771.47
Truck		
Labor	0.00	245.00
Parts	0.00	308.97
Truck - Other	182.52	3,101.00
Total Truck	182.52	3,654.97
Truck (Gas)	525.28	4,984.57

9:15 AM
08/15/25
Cash Basis

City of Riesel - Water
Profit & Loss YTD Comparison
July 2025

	Jul 25	Oct '24 - Jul 25
Utilities		
Electric		
Navasota	5,140.85	48,865.37
Electric - Other	688.50	4,778.88
Total Electric	5,829.35	53,644.25
Phone	205.97	1,845.35
Total Utilities	6,035.32	55,489.60
Water Line Replacement	0.00	0.00
Water Purchased		
Tri County	500.00	4,500.00
Total Water Purchased	500.00	4,500.00
Well Maintenance	0.00	0.00
Total Expense	41,138.15	555,519.67
Net Ordinary Income	80,300.80	408,782.14
Net Income	**80,300.80**	**408,782.14**

9:10 AM
08/15/25
Cash Basis

City of Riesel - Sewer
Profit & Loss YTD Comparison
July 2025

	Jul 25	Oct '24 - Jul 25
Ordinary Income/Expense		
Income		
Interest Income		
1999 Fund	0.00	1,101.60
Repair & Replacement	0.00	139.13
Reserve Fund	0.00	312.53
Sewer Money Market	706.29	6,558.50
Total Interest Income	706.29	8,111.76
Sewer Revenue		
Revenue	11,517.81	115,165.16
Total Sewer Revenue	11,517.81	115,165.16
Tie In Fees	2,250.00	6,750.00
Total Income	14,474.10	130,026.92
Expense		
Bond Interest Expense	0.00	6,768.75
City Retirement Contribution		
Justin	55.34	622.13
Randy	76.19	880.16
Total City Retirement Contribution	131.53	1,502.29
Depreciation expense	0.00	37,768.13
Generator	0.00	109.99
Insurance		
Property	0.00	285.00
Worker's Comp.	0.00	1,805.25
Total Insurance	0.00	2,090.25
Lab Expense	384.00	4,378.00
Lift Station	690.00	4,740.00
Operating Supplies	0.00	0.00
Payroll Taxes	193.51	2,142.89
Regulatory Fees		
Permit Renewal	0.00	1,250.00
Total Regulatory Fees	0.00	1,250.00
Repairs/Replacement/Maintenance	1,506.50	9,591.27
Salaries		
Jeb		
Wages	0.00	457.89
Total Jeb	0.00	457.89
Justin		
Wages	1,064.30	11,419.33
Total Justin	1,064.30	11,419.33
Randy		
Wages	1,465.12	16,134.04
Total Randy	1,465.12	16,134.04
Total Salaries	2,529.42	28,011.26

9:10 AM
08/15/25
Cash Basis

City of Riesel - Sewer
Profit & Loss YTD Comparison
July 2025

	Jul 25	Oct '24 - Jul 25
Utilities		
Electric		
Reliant	379.27	2,564.73
Electric - Other	1,028.50	9,013.09
Total Electric	1,407.77	11,577.82
Total Utilities	1,407.77	11,577.82
Total Expense	6,842.73	109,930.65
Net Ordinary Income	7,631.37	20,096.27
Net Income	**7,631.37**	**20,096.27**

Register: 1a - Unrestricted Cash:*Checking						
From 07/01/2025 through 07/31/2025						
Sorted by: Date, Type, Number/Ref						
Date	Number	Payee	Memo	Payment	Deposit	Balance
7/1/2025			Deposit		$25,000.00	$12,737.86
7/3/2025	21572	Ambold's	Acct 2790	$49.99		$12,687.87
7/3/2025	21573	AT&T Wireless Services	Acct# 287329618885	$443.16		$12,244.71
7/3/2025	21574	US Fleet Tracking	Invoice# 499580	$174.65		$12,070.06
7/3/2025	21575	Verizon	Acct# 850-460-987-0001-78	$140.51		$11,929.55
7/7/2025			to cover large checks		$22,000.00	$33,929.55
7/10/2025	21576	Arelid Miranda	City Hall Cleaning	$150.00		$33,779.55
7/10/2025	21577	Billy Yackel	Citation# 13991-4 Overpayment	$120.00		$33,659.55
7/10/2025	21578	Haught Air Conditioning	Invoice# 113405	$197.60		$33,461.95
7/10/2025	21579	HOT Network Consultants, Inc.	Invoice# 82186	$740.60		$32,721.35
7/10/2025	21580	Omnibase	Report# 225-120155	$666.00		$32,055.35
7/10/2025	21581	Paul Christensen & Associates, LLC	Invoice# 3850	$15,500.00		$16,555.35
7/10/2025	21582	Phu Nguyen	Citation# 25 11254 Overpayment	$10.00		$16,545.35
7/10/2025	21583	Riesel Fuel Service	Invoice# 38396	$1,249.27		$15,296.08
7/10/2025	21584	Riesel Rustler	Invoice# 4195	$5.00		$15,291.08
7/10/2025	21585	Visa - Card Services	XXXXX XXXX XXXX 3506	$4,833.73		$10,457.35
7/10/2025	21586	Windstream	Acct# 126999331	$545.04		$9,912.31
7/11/2025			Deposit		$14,168.12	$24,080.43
7/11/2025	eft	United States Treasury	EFTPS PAYMENT 7/11/25	$5,324.60		$18,755.83
7/11/2025			to cover audit		$20,000.00	$38,755.83
7/18/2025			Deposit		$363.22	$39,119.05
7/18/2025	21587	Ana Streling de Oliveira	Citation# 2513212 Overpayment	$50.00		$39,069.05
7/18/2025	21588	Atwoods Distributing, L.P.	Invoice# 3811/m	$163.82		$38,905.23
7/18/2025	21589	Gabriel Cunha	Citation# 25 12462 Overpayment	$72.00		$38,833.23
7/18/2025	21590	HOT Network Consultants, Inc.	Invoice# 82291	$50.00		$38,783.23
7/18/2025	21591	Nova Healthcare PA	Invoice# 000002605396	$243.01		$38,540.22
7/25/2025	eft	United States Treasury	EFTPS PAYMENT 7/23/25	$5,047.48		$33,492.74
7/25/2025	21592	Alfred Lehmann Services	Invoice# 1236	$900.00		$32,592.74
7/25/2025	21593	Arelid Miranda	City Hall Cleaning	$150.00		$32,442.74
7/25/2025	21594	Bobby Dieterich	Invoice# 393709	$245.00		$32,197.74
7/25/2025	21595	City of Waco Fiscal Services	Invoice# 39370	$780.00		$31,417.74
7/25/2025	21596	CP&Y Inc		$7,920.15		$23,497.59

7/25/2025	21597	CTWP	Invoice# 1692844		$1,700.00		$21,797.59
7/25/2025	21598	David Salazar	Citation# 25 13022 Overpayment		$10.00		$21,787.59
7/25/2025	21599	Gabriel Chacon	Citation# 25 13834 Overpayment		$10.00		$21,777.59
7/25/2025	21600	Gafford Auto Parts	Invoice# 9333-428537		$112.37		$21,665.22
7/25/2025	21601	Gary Cunha, PC		Jul-25	$1,250.00		$20,415.22
7/25/2025	21602	Stein Lawn & Landscape	Invoice# 6701		$750.00		$19,665.22
7/25/2025	21603	TML Multistate Intergovernmental	Invoice# PRIESEL 12508		$6,326.50		$13,338.72
7/25/2025	21604	TXU Energy	Invoice# 052003842104-		$3,567.74		$9,770.98
7/25/2025	21605	Waco-McLennan CountyPublicHealthD	Qtrly Pymt Cont. to Public Health Dist		$982.35		$8,788.63
7/30/2025	eft	TMRS	Retirement July 2025		$3,839.06		$4,949.57

Register: Water Fund:1a - Unrestricted Cash:Checking 2002						
From 07/01/2025 through 07/31/2025						
Sorted by: Date, Type, Number/Ref						
Date	Number	Payee	Memo	Payment	Deposit	Balance
7/1/2025			Deposit		$254.61	$8,477.88
7/1/2025			Deposit		$25,000.00	$33,477.88
7/1/2025			Water Ckg to Water III I & S	$3,000.00		$30,477.88
7/2/2025			Deposit		$7,350.00	$37,827.88
7/2/2025			Deposit		$1,754.55	$39,582.43
7/3/2025			Deposit		$1,688.87	$41,271.30
7/3/2025	17535	Bio Chem Lab, Inc.	Invoice# 171918-0625	$37.00		$41,234.30
7/3/2025	17536	CP&Y Inc	Invoice# CIRI2000573.00-23	$2,450.18		$38,784.12
7/3/2025	17537	Frontier Waste Solutions	Invoice# 202506	$12,503.39		$26,280.73
7/3/2025	17538	Henritta Mormino v	Jun-25	$196.85		$26,083.88
7/3/2025	17539	McLennan County GCD	Jun-25	$112.92		$25,970.96
7/3/2025	17540	Melissa & Eddie Hatcher	104 Canton Deposit Refund	$41.09		$25,929.87
7/3/2025	17541	National Wholesale Supply	Invoice# S5550753.001	$455.63		$25,474.24
7/3/2025	17542	Tri-County S.U.D.	Acct# 2441	$500.00		$24,974.24
7/3/2025	17543	Walter Kubitza	Invoice# 2077	$100.00		$24,874.24
7/3/2025	17544	Windstream	Acct# 126998956	$205.97		$24,668.27
7/7/2025			Deposit		$6,475.25	$31,143.52
7/7/2025			June Revenue	$47,888.49		-$16,744.97
7/7/2025			June Sewer Revenue- s/b into sewer mm wil	$11,854.29		-$28,599.26
7/8/2025			Deposit		$3,789.53	-$24,809.73
7/9/2025			Deposit		$2,153.37	-$22,656.36
7/10/2025			Deposit		$800.00	-$21,856.36
7/10/2025			Deposit		$3,021.71	-$18,834.65
7/10/2025	17545	DSHS Central Lab MC2004	VOID:			-$18,834.65
7/10/2025	17546	Haley & Davis PC	Invoice# 13318	$967.50		-$19,802.15
7/10/2025	17547	LoneStar Maintenance & Services, Inc.		$1,018.23		-$20,820.38
7/10/2025	17548	National Wholesale Supply	Invoice# S5577766.001	$1,355.51		-$22,175.89
7/10/2025	17549	DSHS Central Lab MC2004	CEN.CD2686_032025	$25.00		-$22,200.89
7/11/2025			Deposit		$3,474.53	-$18,726.36
7/14/2025			Deposit		$20,872.66	$2,146.30
7/15/2025			Deposit		$4,130.94	$6,277.24
7/16/2025			Deposit		$2,942.65	$9,219.89

7/16/2025			returned check Ung	$74.26		$9,145.63
7/16/2025	eft	Intuit	checks and envelopes	$300.62		$8,845.01
7/18/2025			Deposit		$2,770.89	$11,615.90
7/18/2025	17550	CP&Y Inc	Invoice# CIRI2000573.00-24	$4,427.04		$7,188.86
7/18/2025	17551	Atwoods Distributing, L.P.	Invoice# 658	$43.98		$7,144.88
7/18/2025	17552	Bill Wetterman.	617 Rice Road Deposit Refund	$200.00		$6,944.88
7/18/2025	17553	Brian Davis	378 S Memorial # 401 Deposit Refund	$134.44		$6,810.44
7/18/2025	17554	Castillo Customs	Invoice# 000012	$100.00		$6,710.44
7/18/2025	17555	Core & Main		$3,860.00		$2,850.44
7/18/2025	17556	CP&Y Inc	Invoice# CIRI2400336.00-7	$1,225.50		$1,624.94
7/18/2025	17557	Navasota Valley Electric Coop., Inc.		$5,140.85		-$3,515.91
7/18/2025	17558	Sherry Robison.	303 S Fair Park Deposit Refund	$100.36		-$3,616.27
7/18/2025	17559	Vermeer Texas-Louisiana	Invoice# P2444111	$835.84		-$4,452.11
7/21/2025			Deposit		$2,420.67	-$2,031.44
7/22/2025			Deposit		$300.00	-$1,731.44
7/22/2025			Deposit		$928.61	-$802.83
7/23/2025			Deposit		$1,915.42	$1,112.59
7/24/2025			Deposit		$1,591.71	$2,704.30
7/25/2025			Deposit		$1,691.15	$4,395.45
7/25/2025	eft		nsf riesel food mart	$951.17		$3,444.28
7/25/2025	17560	Barry Denton	185 Lehman Ln Deposit Refund	$218.61		$3,225.67
7/25/2025	17561	Gafford Auto Parts	Invoice# 9333-428846	$192.02		$3,033.65
7/25/2025	17562	Midtown Underground	RIESEL BULK WATER DEPOSIT REFUND	$38.00		$2,995.65
7/28/2025			Deposit		$1,031.88	$4,027.53
7/29/2025			Deposit		$407.35	$4,434.88
7/29/2025			Deposit		$300.00	$4,734.88
7/29/2025	eft	United States Postal Service	July Water Bill Postage	$290.97		$4,443.91
7/30/2025			Deposit		$605.55	$5,049.46
7/31/2025			Deposit		$856.43	$5,905.89
7/31/2025			Deposit		$177.29	$6,083.18
7/31/2025	eft	State Treasurer	Sales Tax July 2025	$1,021.83		$5,061.35

Register: 1a - Unrestricted Cash:Checking 6644
From 07/01/2025 through 07/31/2025
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Memo	Payment	Deposit	Balance
7/1/2025			Deposit		$5,000.00	$16,824.27
7/18/2025	8474	Bio Chem Lab	Invoice# 16079-0625	$498.00		$16,326.27
7/18/2025	8475	Jurgensen Pump LLC	Invoice# 88891	$690.00		$15,636.27
7/18/2025	8476	Pioneer Vacuum Services	Invoice# 14512	$369.50		$15,266.77
7/18/2025	8477	Reliant Energy	Inv# 1110486043306	$379.27		$14,887.50
7/25/2025	8478	Smith Pump Company, Inc.	Invoice# 1012554	$1,137.00		$13,750.50

ORDER OF GENERAL ELECTION
(ORDEN DE ELECCIÓN GENERAL)

An election is hereby ordered to be held on November 4, 2025, for voting in a General Election to elect one (1) person for each position to serve the full term of two (2) years for three (3) City Council Members for the City of Riesel.

(Por la presente se ordena que se llevará a cabo una elección el 4 de noviembre de 2025, para votar en una elección general para elegir una (1) persona para que sirvan los termino completos de dos (2) años para el alcalde y las tres (3) miembros del ayuntamiento para la ciudad de Riesel.)

The execution of a Joint Election Agreement with Bruceville-Eddy, Crawford, Hallsburg, Leroy, Moody, Riesel, Robinson, Ross, West, China Spring ISD, Hallsburg ISD, Midway ISD, Moody ISD, Riesel ISD, Robinson ISD, Valley Mills, ISD, West ISD, Elm Creek Watershed Authority, and Riverway Municipal Management District is hereby authorized and approved.

(La ejecución de un acuerdo de elección conjunta Bruceville-Eddy, Crawford, Hallsburg, Leroy, Moody, Riesel, Robinson, Ross, West, China Spring ISD, Hallsburg ISD, Midway ISD, Moody ISD, Riesel ISD, Robinson ISD, Valley Mills, ISD, West ISD, Elm Creek Watershed Authority, y Riverway Municipal Management District se autoriza y aprueba.)

LOCATION(S) OF POLLING PLACES
(DIRECCIÓN(ES) DE LAS CASILLAS ELECTORALES)

See attached List
(Véase la lista adjunta)

Early Voting by personal appearance will be conducted at:
(La votación adelantada en persona se llevará a cabo todos los días en:)

Early Voting Sites:
(Lugares de votación adelantada)

McLennan County Elections Administration Office (Main Early Voting Site)
Records Building (Basement)
214 North 4th Street, Suite 300
Waco, TX 76701

Robinson Community Center
106 W. Lyndale Avenue
Robinson, TX 76706

Waco Multi-Purpose Community Center
1020 Elm Avenue
Waco, TX 76704

Holy Spirit Episcopal Church
1624 Wooded Acres Drive
Waco, TX 76710

Hewitt City Hall/Library
200 Patriot Court
Hewitt, TX 76643

The dates and times of Early Voting are:
(Los días y horas de votación adelantada son:)

Monday (lunes)	October 20, 2025 (20 de octubre de 2025)	8:00 AM - 5:00 PM
Tuesday (martes)	October 21, 2025 (21 de octubre de 2025)	8:00 AM - 5:00 PM
Wednesday (miércoles)	October 22, 2025 (22 de octubre de 2025)	8:00 AM - 5:00 PM
Thursday (jueves)	October 23, 2025 (23 de octubre de 2025)	8:00 AM - 5:00 PM
Friday (viernes)	October 24, 2025 (24 de octubre de 2025)	8:00 AM - 5:00 PM
Saturday (sábado)	October 25, 2025 (25 de octubre de 2025)	7:00 AM – 7:00 PM
Sunday (domingo)	October 26, 2025 (26 de octubre de 2025)	1:00 PM – 6:00 PM
Monday (lunes)	October 27, 2025 (27 de octubre de 2025)	8:00 AM - 5:00 PM
Tuesday (martes)	October 28, 2025 (28 de octubre de 2025)	8:00 AM - 5:00 PM
Wednesday (miércoles)	October 29, 2025 (29 de octubre de 2025)	8:00 AM - 5:00 PM
Thursday (jueves)	October 30, 2025 (30 de octubre de 2025)	7:00 AM - 7:00 PM
Friday (viernes)	October 31, 2025 (31 de octubre de 2025)	7:00 AM - 7:00 PM

Applications to vote by mail should be mailed to:
(Las solicitudes para poder votar por deben ser enviadas a:)

McLennan County Elections Administration
Mailing Address: P.O. Box 2450 Waco, Texas 76703-2450
Physical Address: 214 N. 4th Street, Suite 300 Waco, Texas 76701
Fax: (254) 757-5041
Phone: (254) 757-5043
ballotbymail@mclennan.gov
www.mclennanvotes.com

Applications for ballot by mail must be received no later than the close of business on October 24, 2025.
(Las solicitudes para votar por correo tendrán que ser recibidas antes del fin del día laboral el 24 de octubre 2025.)

Issued this the _______day of ______________________, 2025.
(Emitada el día ________ de _______________________ 2025.)

____
Mayor, City of Riesel
(alcalde, cuidad de Riesel)

____
Signature of Councilperson
(Firma del Concejal)

____
Signature of Councilperson
(Firma del Concejal)

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Signature of Councilperson
(Firma del Concejal)

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Signature of Councilperson
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Signature of Councilperson
(Firma del Concejal)

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Signature of Councilperson
(Firma del Concejal)

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Signature of Councilperson
(Firma del Concejal)

ESTABLISHED

RIESEL

1890

2025-2026

OPERATING BUDGET

2025-2026 GENERAL FUND BUDGET

GENERAL FUND REVENUE

	OPERATING REVENUES	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
	OPERATING REVENUES (TAXES, FEES, COURT INCOME)				
1	Franchise Fees (Electric/Garbage/Gas/Phone)	64,000	59,948	60,000	93.67%
2	Interest Income	15,000	25,844	27,000	172.29%
3	Miscellaneous Income (leases, bldg permits, plats, restitution, rentals, etc.)	22,000	32,692	34,000	148.60%
4	Mixed Beverage Tax	6,000	4,060	5,000	67.67%
5	**Property Tax 25-26: (*Suggested :*** *NNR 0.223923 Debt Rate= 0.064795 NNR M&O Rate= 0.162838*	0	0	0	
	25-26 CERTIFIED Taxable Property Value: $122,948,423		0	0	
6	**25-26 ADJUSTED Taxable Value: $117,580,004**	265,619	266,665	263,288	
	Current Property Tax 24-25 *Rate: .230396*				
7	Sales Tax Gross Collection	160,000	132,578	160,000	82.86%
8	Street Tax *(must be reauthorized by public election every 4 years - next vote is 2024)*	30,000	32,632	35,000	108.77%
9	Law Enforcement Income (car sold to Mart)	1,000	5,500	1,000	550.00%
10	Court Fine Revenue (+TimePmt, Security & Tech Fees)	750,000	597,993	630,000	79.73%
11	IDA Tax Abatement Sandy Creek	125,000	125,000	125,000	100.00%
12	Donation to Parks & Rec from Frontier Waste	1,000	0	1,000	
13	**Total Operating Revenue**	**1,439,619**	**1,282,912**	**1,341,288**	89.11%
	NON-OPERATING REVENUES				
	APPROPRIATIONS (from Reserve Savings in General Fund Money Market)				
14	Park Project 2025	0	0	50,000	#DIV/0!
15	Police Vehicle Charger	0	0	0	
16	Police Vehicle Tahoe	65,000		0	
17	Street Rehabilitation (from General Money Mkt for Capital outlay in Street Dept.)	100,000	0	100,000	0.00%
18	Drainage Rehab Project	200,000	0	200,000	0.00%
19	Contingency Fund for EMERGENCY or unforeseen circumstances ONLY	100,000	0	100,000	0.00%
20	**Total Non-Operating Revenue**	**465,000**	**0**	**450,000**	0.00%
21	**Total Combined Operating & Non-Operating Revenues**	**1,904,619**	**1,282,912**	**1,791,288**	67.36%

GENERAL GOVERNMENT EXPENDITURES

	DEPARTMENT: GENERAL GOVT	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
	SALARIES AND BENEFITS				
22	Salaries	102,634	92,325	107,000	89.96%
23	Payroll Expense (FICA, Medicare, etc.)	6,500	6,500	7,000	100.00%
24	Health Insurance	19,941	12,871	19,941	64.55%
25	Retirement	3,500	5,029	4,000	143.69%
26	Worker's Comp. Insurance	3,500	3,000	3,500	85.71%
27	Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0		0	0.00%
	TOTAL SALARIES	**136,075**	**119,725**	**141,441**	87.98%
	SUPPLIES				
28	Office Supplies	7,500	7,722	7,500	102.96%
29	Postage	650	511	650	78.62%
30	FLAG & FLAGPOLE	786	640	800	81.42%
31	Clothing (office staff & council)	2,500	0	2,500	
32	Council Work Sessions & Budget Retreat	2,000	0	2,000	
33	Miscellaneous	100	290	250	290.00%
	TOTAL SUPPLIES	**13,536**	**9,163**	**13,700**	67.69%
	SERVICES				
34	Utilities	6,000	5,729	7,000	95.48%
37	Telephone	10,250	7,797	10,000	76.07%
38	Insurance (property, liability & bonds)	3,000	2,200	3,000	73.33%
39	Dues (HOT COG, eCivis & TML)	200	871	1,000	435.50%
40	Election Services	1,000	777	1,000	77.70%
41	Publications / Subscriptions / Filing Fees / Timeclock/ Software/ Misc	300	1,528	2,000	509.33%
42	Bank & Credit Card Fees (DIRECT DEPOSIT FEE FROM QUICKBOOKS)	2,000	1,148	1,700	57.40%
43	Travel / Training / Mileage/Meals (Employee)	750	0	750	0.00%
44	Travel / Training / Mileage/Meals (Council)	750	0	750	0.00%
45	Employee & Council Appreciation Event, Awards, Christmas	7,000	5,904	7,000	84.34%
46	Memorials	300	0	300	0.00%
47	Audit Fees (15K divide between water/sewer/general)	7,500	13,000	10,000	173.33%
48	CPA	25,000	8,550	15,000	34.20%
49	Engineering, Building, Development, Bldg Inspections	14,722	17,626	20,000	119.73%
50	Appraisal Expense	2,400	1,901	2,500	79.21%
51	Community Clean Up	5,000	0	5,000	0.00%
52	Janitorial Services	2,400	1,650	3,600	
53	Waco McLennan County Health District Dues	3,600	2,947	3,500	81.86%
54	Legal Fees	10,000	3,454	10,000	34.54%
55	Debt Service (from I&S Tax *pay to Sewer & Charles St W/S) May '26 $26,920 To Sewer. $27,243 split sewer/water*	49,379	49,379	54,163	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	**176,551**	**149,461**	**183,263**	84.66%
	MAINTENANCE				
57	City Hall Repair & Maintenance	13,005	2,803	5,000	21.55%
58	Office Equipment & Maintenance (computer, printer, fax, chairs etc.)	5,000	11,152	8,000	223.04%
	TOTAL MAINTENANCE	**18,005**	**13,955**	**13,000**	77.51%
	CAPITAL OUTLAY				
59	New City Hall, Police Dept., Courthouse - Planning, Engineering, Architect	0	0	50,000	
60		0	0	0	
61		0	0	0	#DIV/0!
62		0	0	0	#DIV/0!
63	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**50,000**	
64	**Total Administration Expenditures**	**344,167**	**292,304**	**401,404**	84.93%

POLICE DEPARTMENT EXPENDITURES

	DEPARTMENT: POLICE	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
	SALARIES AND BENEFITS				
65	L.E. Salaries (3 full time, 1 part time)	210,500	184,084	220,000	87.45%
66	L.E. Overtime/CompTime	0	0	0	0.00%
67	L.E. Recruitment - $5,000 relocation incentive	0	0	0	
68	Payroll Expense (FICA, Medicare, etc.)	15,552	14,682	16,000	94.41%
69	L.E. Health Insurance	28,800	29,122	28,313	101.12%
70	L.E. Retirement	13,000	8,821	10,000	67.85%
71	L.E. Worker's Comp. Insurance	12,000	7,689	12,000	64.08%
72	Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0	0	0	#DIV/0!
73	**TOAL SALARIES**	**279,852**	**244,398**	**286,313**	87.33%
	Supplies				
75	L.E. Office Supplies	2,000	2,565	3,500	128.25%
76	Software & Licensing & Subscription Fees (Copsync, Backup Service, etc.)	10,000	8,299	15,000	82.99%
77	L.E. Motor Vehicle Supplies (Gas/Oil)	15,000	10,941	13,000	72.94%
78	L.E. Clothing	4,000	2,778	3,000	69.45%
79	L.E. Operating Supplies (bullets, batteries)	3,500	9,595	3,500	274.14%
80	L.E. Postage	50	38	50	76.00%
81	**TOTAL SUPPLIES**	**34,550**	**34,216**	**38,050**	99.03%
	Services				
83	L.E. Telephone/Internet	4,000	3,175	4,000	79.38%
84	L.E. Property Insurance	3,300	4,306	5,000	130.48%
85	I.T. Services	3,000	0	1,000	0.00%
86	Legal Fees	2,500	200	2,000	
87	Training	2,000	1,375	2,500	68.75%
88	Medical	500	0	500	
89	Dispatch - Radio Services	350	150	350	42.86%
90	GPS Fleet Tracking	2,000	0	2,000	
91	Community Outreach (School Outreach & National Night Out, etc.)	3,500	296	3,500	8.46%
92	L.E. Miscellaneous	200	0	200	0.00%
	TOTAL SERVICES	**21,350**	**9,502**	**21,050**	44.51%
94	**Maintenance**				
95	L.E. Motor Vehicle Maintenance (Repair, Main, Tires)	10,000	3,969	5,000	39.69%
96	L.E. Equipment Maintenance (Repairs)	2,500	0	2,000	0.00%
97	L.E. Computer Maintenance (Repairs)	2,000	300	2,000	15.00%
98	**TOTAL MAINTENANCE**	**14,500**	**4,269**	**9,000**	29.44%
	Capital Outlay				
100	Bullet Proof Vests & Ballistic Shields	7,500	1,725	5,000	23.00%
101	Ballistic Windshields	15,000	15,000	0	100.00%
102	AED (Defibrilators)	11,300	0	0	
103	Tasers (4 qty paid = $16,750 paid out over 5 yrs)	3,500	3,400	0	
104	In Car Camera System & Body Cameras	0	12,235	0	
105	Chevy Tahoe Police Vehicle	65,000	41,500	0	
106	New Office Equipment & Furniture (Purchased 3 new toughbooks computers)	0	0	0	#DIV/0!
107	**TOTAL CAPITAL OUTLAY**	**102,300**	**73,860**	**5,000**	72.20%
108					
109	**Total Police Expenditures**	**452,552**	**366,245**	**359,413**	80.93%

MUNICIPAL COURT EXPENDITURES

	DEPARTMENT: COURT	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
	SALARIES AND BENEFITS				
110	Court Salaries (Court Clerk)	48,157	55,116	50,500	114.45%
111	Court Salaries (Judge)	18,000	12,461	18,000	69.23%
112	Payroll Expense (FICA, Medicare, etc.)	4,957	3,830	5,000	77.26%
113	Court Health Insurance	9,600	8,375	10,000	87.24%
114	Worker's Comp Insurance	1,250	1,500	1,500	0.00%
115	Court Retirement	3,500	1,794	3,000	51.26%
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**	**85,464**	**83,076**	**88,000**	97.21%
118	**Supplies**				
119	Court Office Supplies	3,500	3,400	4,500	97.14%
120	Court Operating Supplies	200	146	200	
121	Court Postage	1,000	486	1,000	48.60%
122	Court Clothing	250	0	350	
123	**TOTAL SUPPLIES**	**4,950**	**4,032**	**6,050**	81.45%
124	**Services**				
125	Court Travel / Training / Mileage/Meals	600	860	1,000	143.33%
126	Computer Maintenance & IT Service	3,000	0	1,000	0.00%
127	State Court Cost + Unrestrained Child + Time Pmt Fee	260,000	169,038	216,000	65.01%
128	Security	500	450	1,000	90.00%
129	Omnibase	2,000	1,956	3,000	97.80%
130	Prosecutor	15,000	11,250	15,000	75.00%
131	Unclaimed Property	800	0	500	0.00%
132	Misc (Overpayments, Cancelled Pmts, etc.)	0	0	0	#DIV/0!
133	**TOTAL SERVICES**	**281,900**	**183,554**	**237,500**	65.11%
134					
135	**CAPITAL OUTLAY**				
137		0	0	0	
138	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	#DIV/0!
139					
140	**Total Court Expenditures**	**286,850**	**187,586**	**243,550**	65.40%

STREET DEPARTMENT EXPENDITURES

	DEPARTMENT: STREET & BRIDGE	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
141	**SALARIES AND BENEFITS**				
142	*Salaries (50% Gen, 12.5% Water 12.5% RMS, 25% Sewer)	62,750	56,022	65,887	89.28%
143	Part Time Laborer (Jeb Marcott)	500	915	1,200	183.00%
144	Overtime/CompTime	0	0	0	0.00%
145	Payroll Expense (FICA, Medicare, etc.)	3,000	11,865	3,000	395.50%
146	Street Health Insurance (1/2 JC only)	4,800	4,800	4,800	100.00%
147	Worker's Comp Insurance	1,000	2,500	2,500	
148	Street Retirement	3,500	2,465	3,500	70.43%
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**	**75,550**	**78,567**	**80,887**	103.99%
151	**Supplies**				
152	Motor Vehicle Supplies (Truck Gas/Oil) - EOY	4,500	2,004	4,000	44.53%
153	Signs, Cones, Traffic Control	10,000	504	10,000	5.04%
154	Operating Supplies	3,000	1,118	3,000	37.27%
155	**TOTAL SUPPLIES**	**17,500**	**3,626**	**17,000**	20.72%
156	**Services**				
157	Utilities (Street Lights)	20,000	11,439	20,000	57.20%
158	Legal & Expert Fees (Base Map of City, Comprehensive Plan & Zoning Ordinance)	15,000	0	15,000	0.00%
159	GPS Fleet Tracking	2,000		2,000	
160	Engineer Fees	10,000	1,193	10,000	0.00%
161	Contract Labor (blading, ditch & culvert work)	10,000	900	10,000	9.00%
162	**TOTAL SERVICES**	**57,000**	**13,532**	**57,000**	23.74%
163	**Maintenance**				
164	Equipment Maintenance (tractors, backhoe, mule, mowers)	3,000	2,150	3,000	71.67%
165	Street Maintenance: Sealant, Cold Mix, Gravel, Weed Killer	1,000	3,110	1,000	311.00%
166	Tree Trimming	12,000	12,000	12,000	100.00%
167	Bridge Mowing (Stein)	3,500	3,776	3,500	107.89%
168	Drainage & Culverts (excavation, drainage, culverts)	10,000	24,822	30,000	248.22%
169	Motor Vehicle Maintenance (Repairs)	0	368	1,000	#DIV/0!
170	CONTINGENCY FUND FOR EMERGENCY OR UNFORSEEN REPAIRS	100,000	0	100,000	0.00%
171	**TOTAL MAINTENANCE**	**129,500**	**46,226**	**150,500**	35.70%
172	**Capital Outlay**				
174	Drainage Rehab Project: Culvert replaced, street repaired ($40K engineering + construction cost)	300,000	22,232	266,434	
175	Electronic Gate at Church St. Water Plant & partial fence repair/replace	23,000	23,000	0	
176	4Wheel Drive Ford F250 $65,000	32,500	32,500	0	
177	Street Repairs (annual paving or chip/crack sealing)	100,000	90,801	100,000	90.80%
178	Trailer	0	0	0	0.00%
179	**TOTAL CAPITAL OUTLAY**	**455,500**	**168,533**	**366,434**	37.00%
180					
181	**Total Street Expenditures**	**735,050**	**310,484**	**671,821**	42.24%

PARKS & RECREATION EXPENDITURES

	DEPARTMENT: PARKS & RECREATION	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
	Supplies				
182	Miscellaneous Park (wood, bolts, gloves, etc.)	100	35	100	35.00%
184	**Community Events**				
	New Christmas Tree/Lights/Décor			20,000	
185	Parades & Community Events	3,500	3,011	3,500	86.03%
186	Trunk or Treat	1,000	1,084	1,500	
187	**Services**				
188	Contract Labor	1,500	**0**	1,500	**0.00%**
189	Landscaping	10,000	0	10,000	
190					
191	**Maintenance**				
192	Maintenance (paint, sand, splashpad repair)	200	1,568	2,000	784.00%
193					
194	**Capital Outlay**				
195	2025 Park Project	0	0	50,000	
196	2025 Park Interactive Murals	0	0	10,000	
197	2024 Park Project (inclusive swing, ramp, adult bench swing, cornhole, TBD)	50,000	53,106	0	
198					
199	**Total Park Department Expenditures**	**66,300**	**58,804**	**98,600**	0.00%

ANIMAL CONTROL EXPENDITURES

	DEPARTMENT: ANIMAL CONTROL	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
200	Training		0		#VALUE!
201	Waco/McLennan County Shelter Agreement Fees	8200	7686	9000	93.73%
202	Supplies	0	0	1000	
203	TNR Program (Trap, Neuter, Release)	5000		0	
204	Equipment	250	0	250	0.00%
205	**Total Animal Control Expenditures**	**13,450**	**7,686**	**10,250**	57.14%

FIRE DEPARTMENT EXPENDITURES

	DEPARTMENT: FIRE	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
	Services				
206	Fire Department Utilities	3,000	3,000	3,000	100.00%
207	Fire Department Insurance	3,000	3,000	3,000	100.00%
	Maintenance				
208	Supplies	0	0	0	#DIV/0!
209	Exterminator	250	250	250	100.00%
210	**Total Fire Department Expenditures**	**6,250**	**6,250**	**6,250**	100.00%

GENERAL FUND TOTALS

		BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
211	**Total Revenue**	**1,904,619**	**1,282,912**	**1,791,288**	67.36%
212	**TOTAL EXPENDITURES**	**1,904,619**	**1,229,359**	**1,791,288**	64.55%
213	**EXCESS REVENUE OVER EXPENDITURES**	**0**	**53,553**	**0**	

2025-2026
WATER FUND
BUDGET

WATER FUND REVENUE

	WATER - OPERATING REVENUES	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
214	Water Revenue	450,000	317,762	450,000	70.61%
215	Trash Revenue	135,000	113,455	140,000	84.04%
216	Tie In Fees & Hydraulic Study Fees	24,000	20,200	20,000	84.17%
217	Interest Income	40,000	187,784	150,000	469.46%
218	Wholesale Water Revenue (selling to Meier's Settlement)	64,000	37,845	64,000	59.13%
219	Arsenic Reduction Alluvium Well Debt (MS WSC's share of annual debt)	44,400	33,300	44,400	75.00%
220	**Total Operating Revenues**	**757,400**	**710,346**	**868,400**	93.79%
	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	150,000	0	253,000	
226	ARPA GRANT for Generator (non arsenic grant)	47,000		47,000	
227	Contingency Fund (for emergency or unforeseen circumstances)	50,000	0	50,000	0.00%
228	Cooling Tower Mt Moriah Well (RMS)	120,000		0	
229	ARPA GRANT REIMBURSEMENT FUNDS		87,764	0	
230	**Total Appropriations from Savings**	**367,000**	**87,764**	**350,000**	
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**	**1,160,820**	**834,530**	**1,254,820**	71.89%

WATER FUND EXPENDITURES

WATER FUND: EXPENDITURES	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
Salaries & Benefits				
*Salaries (split 50% General, 25% Water, 25% Sewer) (1/4 water salary & benefits RMS)	31,375	22,830	32,943	72.76%
Payroll Expense (FICA, Medicare, etc.)	2,000	1,746	2,500	87.30%
Health Insurance	2,400	1,668	2,500	69.50%
Retirement	1,500	1,233	1,500	82.20%
Worker's Comp. Insurance	2,500	2,693	3,000	
Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0	0	0	#DIV/0!
TOTAL SALARIES	**39,775**	**30,170**	**42,443**	75.85%
Supplies				
Office Supplies (software, paper, bills, toner, batteries, envelopes, etc.)	2,000	2,013	2,500	100.65%
Motor Vehicle Supplies (Gas/Oil) - EOY 1/2 funded by General, 1/2 Water	5,000	2,004	4,000	40.08%
Water Purchased (TriCounty)	6,000	4,000	6,000	66.67%
Tools	350	2,458	2,000	702.29%
Postage	3,500	2,866	3,500	81.89%
Miscellaneous	100	0	100	0.00%
Clothing	1,000	0	1,000	0.00%
Operating Supplies (meters, pipe, fittings, gloves, chlorine, enzyme, chemicals, valves, batteries etc.)	25,000	27,009	30,000	**108.04%**
TOTAL SUPPLIES	**42,950**	**40,350**	**49,100**	93.95%
Services				
Utilities	50,000	43,724	55,000	87.45%
Telephone	1,100	2,309	2,500	209.91%
Insurance - property, bonds & bank fees	4,000	8,966	9,000	224.15%
Royalties (Mineral Royalty - Mormino .15 per 1000)	3,000	1,029	3,500	34.30%
Lab	3,200	1,873	3,000	58.53%
Regulatory Fees	1,600	1,330	1,600	83.13%
Audit Fees (split 50Gen, 25 water, 25 sewer)	3,750	0	5,000	0.00%
Legal Fees	6,000	900	5,000	15.00%
Engineer Fees	19,500	18,916	25,000	97.01%
Dues	1,500	755	1,500	50.33%
Publication	100	0	100	0.00%
Travel / Training / Mileage	1,500	1,988	2,500	132.53%
Permit Fee	500	0	500	0.00%
Conservation Fee (Southern Trinity Groundwater)	2,000	1,101	2,000	55.05%
Contract Labor	1,000	0	1,000	0.00%
Trash Expense	130,000	113,500	130,000	87.31%
TOTAL SERVICES	**228,750**	**196,391**	**247,200**	85.85%
Maintenance				
Motor Vehicle Maintenance (GPS, Repairs & Routine Maintenance)	2,000	3,098	4,000	154.90%
GeneratorS	2,000	786	2,000	39.30%
Machinery (Tractor/Backhoe/Shredder) - EOY	500	0	500	0.00%
Office Equipment & Maintenance	500	0	500	0.00%
Water Maintenance (RRM - repairs, replacement, well maint)	6,091	2,525	6,000	41.45%
Storage Tanks	20,000	0	20,000	0.00%
Water Plant Maintenance (includes repair wall of small shop)	12,000	0	12,000	0.00%
TOTAL MAINTENANCE	**43,091**	**6,409**	**45,000**	14.87%

#	WATER FUND: EXPENDITURES CONT'D	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
	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 sewe	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%
287	**Capital Outlay**				
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)		0	300,000	
291	Cooling Tower at Mt Moriah Well (RMS) (quote rcvd from STV)	300,000	0	200,000	
292	4WD Ford F250 (quote from Elliot)	15,250	15,250	0	
294	ARSENIC REDUCTION ALLUVIUM WELL	0	18,026	77,073	
295	Water Line Replacements	15,000	**0**	15,000	0.00%
296	**CAPITAL OUTLAY**	**380,250**	**33,276**	**642,073**	8.75%
298	**WATER EXPENDITURES SUBTOTAL**	**963,820**	**350,600**	**1,254,820**	

	WATER FUND: EXPENDITURES CONT'D	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
	WATER FUND TOTALS				
301	**TOTAL WATER EXPENDITURES**	**963,820**	**350,600**	**1,254,820**	36.38%
302	**Excess Revenue over Expenditure**	**197,000**	**483,930**	**0**	

2025-2026 SEWER FUND BUDGET

0

SEWER FUND REVENUE

	SEWER FUND: OPERATING REVENUES	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
	REVENUE				
303	Sewer Revenue	145,000	91,151	140,000	62.86%
304	Tie In Fees	9,000	4,500	4,500	50.00%
305	Interest Income	5,000	6,204	6,000	124.08%
306	**Total Revenue**	**159,000**	**101,855**	**150,500**	64.06%
	SEWER FUND: NON-OPERATING REVENUES				
	APPROPRIATIONS				
307		**0**	0	**0**	#DIV/0!
308		**0**	0	**0**	#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	
312	**Total Non Operating Revenue**	**62,958**	**37,958**	**62,958**	60.29%
313	**Total Combined Operating & Non-Operating Revenues**	**221,958**	**113,275**	**213,458**	51.03%

SEWER FUND EXPENDITURES

	SEWER FUND: EXPENDITURES	BUDGET 24-25	YTD 6.30.25	BUDGET 25-26	YTD % 24-25
	Salaries and Benefits				
314	*Salaries (split 50% General, 25% Sewer, 25% Water)	31,375	22,830	30,000	72.76%
315	Payroll Expense (FICA, Medicare, etc.)	2,000	1,746	2,500	87.30%
316	Health Insurance (1/4 of JC only)	2,400	0	2,400	0.00%
317	Retirement	1,500	1,232	1,500	
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	**37,275**	**25,808**	**36,400**	69.24%
320	**Supplies**				
321	Office Supplies & Tools	200	0	100	0.00%
322	Operating Supplies	2,500	0	1,000	0.00%
323	Postage	0	0	0	#DIV/0!
324	TOTAL SUPPLIES	**2,700**	**0**	**1,100**	0.00%
325	**Services**				
326	Utilities	15,000	8,895	15,000	59.30%
327	Audit	3,750	3,750	5,000	100.00%
328	Insurance - Property - Workers Comp	6,500	2,090	3,500	32.15%
329	Travel / Training / Mileage	500	0	1,000	0.00%
330	Lab	5,000	3,994	5,000	79.88%
331	Engineering	500	0	1,000	0.00%
332	Regulatory Fees	1,250	1,250	1,250	100.00%
333	Permit Renewal	100	0	100	
334	Publications	50	0	50	0.00%
335	Contract Labor	2,500	0	1,000	0.00%
336	Miscellaneous	200	0	200	0.00%
337	TOTAL SERVICES	**35,350**	**19,979**	**33,100**	56.52%
338	**Maintenance**				
339	Sewer Maintenance (RRM) (Mike Staas)	15,000	8,084	15,000	53.89%
340	Office Equipment & Maintenance	50	0	50	0.00%
341	Generator Maintenance	1,250	109	1,250	8.72%
342	Lift Stations (Jackson, Lehmann, Leudke)	6,000	4,050	6,000	67.50%
343					
344	TOTAL MAINTENANCE	**22,300**	**12,243**	**22,300**	54.90%
345	**Debt Service**				
346	2013 Series CO's (Charles Sewer Line Project funded by I&S tax)	11,420	11,719	11,420	102.62%
347	1999 Sewer Bond - Principle & Interest (funded by I&S tax)	26,538	27,155	26,538	102.32%
348	TOTAL DEBT SERVICE	**37,958**	**38,874**	**37,958**	102.41%
349					
350	**Capital Outlay**				
351	Contingency Fund (for EMERGENCY or unforeseen circumstances ONLY)	20,000	0	25,000	0.00%
352	Pumps for lift stations	15,000	0	15,000	0.00%
353	Ford F250 (split between Gen. Water & Sewer) 50/25/25	15,250		10,000	
354	Smoke Testing of Sewer Lines	20,000		12,600	
356	Sewer Line Replacements	16,125	2,534	20,000	15.71%
357		0	0	0	
358	TOTAL CAPITAL OUTLAY	**86,375**	**2,534**	**82,600**	2.93%

SEWER FUND TOTALS

359	**Total Expenditures**	**221,958**	**99,438**	**213,458**	44.80%
360					
361	**Excess Revenue over Expenditure**	**0**	**13,837**	**0**	

CITY OF RIESEL OUTSTANDING DEBT

Combination Tax & Revenue Certificates of Obligation
Series 2021 (ARSENIC REDUCTION WELL)

FYE 9/30	Principal	Int. Rate	Int	Total
2026	185,000	0%	-	185,000
2027	185,000	0%	-	185,000
2028	185,000	0%	-	185,000
2029	185,000	0%	-	185,000
2030	185,000	0%	-	185,000
2031	185,000	0%	-	185,000
2032	185,000	0%	-	185,000
2033	185,000	0%	-	185,000
2034	185,000	0%	-	185,000
2035	185,000	0%	-	185,000
2036	185,000	0%	-	185,000
2037	185,000	0%	-	185,000
2038	185,000	0%	-	185,000
2039	185,000	0%	-	185,000
2040	185,000	0%	-	185,000
2041	185,000	0%	-	185,000
2042	185,000	0%	-	185,000
2043	185,000	0%	-	185,000
2044	185,000	0%	-	185,000
2045	185,000	0%	-	185,000
2046	185,000	0%	-	185,000
2047	185,000	0%	-	185,000
2048	185,000	0%	-	185,000
2049	185,000	0%	-	185,000
2050	180,000	0%	-	180,000
2051	185,000	0%	-	185,000
	$ 4,805,000		$ -	**$ 4,805,000**

Combination Tax & Revenue Certificates of Obligation
Series 1999 (SEWER PLANT)

FYE 9/30	Principal	Interest Rate (a)	Interest	Total
2026	14,000	4.75%	12,920	26,920
2027	15,000	4.75%	12,255	27,255
2028	15,000	4.75%	11,543	26,543
2029	16,000	4.75%	10,830	26,830
2030	17,000	4.75%	10,070	27,070
2031	18,000	4.75%	9,263	27,263
2032	19,000	4.75%	8,408	27,408
2033	20,000	4.75%	7,505	27,505
2034	20,000	4.75%	6,555	26,555
2035	21,000	4.75%	5,605	26,605
2036	22,000	4.75%	4,608	26,608
2037	24,000	4.75%	3,563	27,563
2038	25,000	4.75%	2,423	27,423
2039	26,000	4.75%	1,235	27,235
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
	$ 272,000		**$ 106,780**	**$ 378,780**

Utility System Revenue Bonds
Series 2009 (RATTLESNAKE WATER WELL)

FYE 9/30	Principal	Interest Rate (a)	Interest	Total
2026	12,000	4.13%	20,089	32,089
2027	13,000	4.13%	19,573	32,573
2028	13,000	4.13%	19,037	32,037
2029	14,000	4.13%	18,480	32,480
2030	15,000	4.13%	17,882	32,882
2031	15,000	4.13%	17,263	32,263
2032	16,000	4.13%	16,624	32,624
2033	16,000	4.13%	15,964	31,964
2034	17,000	4.13%	15,283	32,283
2035	18,000	4.13%	14,561	32,561
2036	19,000	4.13%	13,798	32,798
2037	19,000	4.13%	13,014	32,014
2038	20,000	4.13%	12,210	32,210
2039	21,000	4.13%	11,364	32,364
2040	22,000	4.13%	10,478	32,478
2041	23,000	4.13%	9,549	32,549
2042	24,000	4.13%	8,580	32,580
2043	25,000	4.13%	7,569	32,569
2044	26,000	4.13%	6,518	32,518
2045	27,000	4.13%	5,424	32,424
2046	28,000	4.13%	4,290	32,290
2047	29,000	4.13%	3,114	32,114
2048	30,000	4.13%	1,898	31,898
2049	31,000	4.13%	639	31,639
2050	-	-	-	-
2051	-	-	-	-
	$ 493,000		**$ 283,202**	**$ 776,202**

Combination Tax and Revenue Certificates of Obligation
Series 2013 (CHARLES STREET)

FYE 9/30	Principal	Interest Rate (a)	Interest	Total
2026	25,000	2.99%	2,243	27,243
2027	25,000	2.99%	1,495	26,495
2028	25,000	2.99%	748	25,748
2029	-	-	-	-
2030	-	-	-	-
2031	-	-	-	-
2032	-	-	-	-
2033	-	-	-	-
2034	-	-	-	-
2035	-	-	-	-
2036	-	-	-	-
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
	$ 75,000		**$ 4,485**	**$ 79,485**

Total Debt Service

FYE 9/30	Principal	Interest	Total
2026	236,000	35,251	271,251
2027	238,000	33,323	271,323
2028	238,000	31,327	269,327
2029	215,000	29,310	244,310
2030	217,000	27,952	244,952
2031	218,000	26,526	244,526
2032	220,000	25,031	245,031
2033	221,000	23,469	244,469
2034	222,000	21,838	243,838
2035	224,000	20,166	244,166
2036	226,000	18,406	244,406
2037	228,000	16,577	244,577
2038	230,000	14,633	244,633
2039	232,000	12,599	244,599
2040	207,000	10,478	217,478
2041	208,000	9,549	217,549
2042	209,000	8,580	217,580
2043	210,000	7,569	217,569
2044	211,000	6,518	217,518
2045	212,000	5,424	217,424
2046	213,000	4,290	217,290
2047	214,000	3,114	217,114
2048	215,000	1,898	216,898
2049	216,000	639	216,639
2050	180,000	-	180,000
2051	185,000	-	185,000
	$ 5,645,000	**$ 394,467**	**$ 6,039,467**

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Riesel	254-896-6501
Taxing Unit Name	Phone *(area code and number)*
PO Box 249, Riesel, TX 76682	https://www.cityofriesel.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 114,454,914
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 114,454,914
4.	**Prior year total adopted tax rate.**		$ 0.230396 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. Original prior year ARB values:	$ 0	
	B. Prior year values resulting from final court decisions:	- $ 0	
	C. Prior year value loss. Subtract B from A.[3]		$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 0	
	B. Prior year disputed value:	- $ 0	
	C. Prior year undisputed value. Subtract B from A.[4]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 114,454,914
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory.[5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 23,200 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 599,502 **C. Value loss.** Add A and B.[6]	$ 622,702
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A.[7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 622,702
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 113,832,212
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 262,264
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[9]	$ 1,025
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 263,289
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] **A. Certified values:** $ 121,459,241 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.[12] - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 121,459,241

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 121,459,241
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 3,879,237
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 3,879,237
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 117,580,004
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.223923 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.166637 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 114,454,914
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 190,724
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.. + $ 741	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 741	
	E. Add Line 31 to 32D.	$ 191,465
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 117,580,004
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.162838 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.. $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28] **A. Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.......... $ 0 **B. Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.......... $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000/$100 **D.** Multiply B by 0.05 and divide by Line 33 and multiply by $100.......... $ 0.000000/$100 **E.** Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000/$100
38.	**Rate adjustment for county hospital expenditures.** [29] **A. Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.......... $ 0 **B. Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000/$100 **D.** Multiply B by 0.08 and divide by Line 33 and multiply by $100.......... $ 0.000000/$100 **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000/$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.......... $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 .... $ 0.000000/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.162838/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.......... $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 .... $ 0.000000/$100 **C.** Add Line 41B to Line 40.	$ 0.162838/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.168537/$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A.** **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 239,163 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 160,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E.** **Adjusted debt.** Subtract B, C and D from A.	$ 79,163
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 463
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 78,700
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 100.00 % **C.** Enter the 2023 actual collection rate. .... 101.00 % **D.** Enter the 2022 actual collection rate. .... 99.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 78,700
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 121,459,241
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.064795 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.233332 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 121,459,241
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.223923 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.223923 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.233332 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.233332 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 121,459,241
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.233332 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.427789 /$100
	B. Unused increment rate (Line 67)	$ 0.189747 /$100
	C. Subtract B from A	$ 0.238042 /$100
	D. Adopted Tax Rate	$ 0.230396 /$100
	E. Subtract D from C	$ 0.007646 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 115,288,285
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 8,814
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.250821 /$100
	B. Unused increment rate (Line 66)	$ 0.003042 /$100
	C. Subtract B from A	$ 0.247779 /$100
	D. Adopted Tax Rate	$ 0.242906 /$100
	E. Subtract D from C	$ 0.004873 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 105,295,566
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 5,131
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.284858 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.284858 /$100
	D. Adopted Tax Rate	$ 0.279879 /$100
	E. Subtract D from C	$ 0.004979 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 89,404,877
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 4,451
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 18,396 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.015145 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.248477 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.162838 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 121,459,241
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.411660 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.064795 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.639293 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.230396 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 113,832,212
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 117,580,004
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.248477 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.223923 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate .... $ 0.248477 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate. .... $ 0.639293 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here: Randy H Riggs
Printed Name of Taxing Unit Representative

sign here: [signature]
Taxing Unit Representative

7-30-25
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)

2025 Schedule A& B Form

Entity: City of Riesel **Date:** 6/16/25

SCHEDULE A: Unencumbered Fund Balances

The following balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Maintenance & Operating	2,974,095
Interest & Sinking	0

SCHEDULE B: Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid	Interest to be Paid	Other Amounts to Be Paid	Total Payment
1999 Sewer Plant CO	$14,000	$12,920		$26,920
Series 2013 Charles St	$25,000	$2,243		$27,243
Series 2021 Arsenic Reduction	$185,000	0		$185,000

	Total Required for 2025 Debt Service	$ 239,163
-	Amount (if any) paid from funds listed in Schedule A	160,000
-	Excess collections last year	
-	State Aid for Facilities	
	= Total to be paid from Taxes in 2025	79,163
+	Amount added in anticipation that the unit will collect only _______% of its taxes 2025	0
	= Total Debt Service Levy	$ 79,163

THIS IS TO CERTIFY that the above information on the Unencumbered Funds Balances, Debt Schedule, and Calculation Data for City of Riesel **is true and correct.**

Ausha Flanary	City Secretary	6/16/25
Taxing Unit's Budget Officer Or Authorized Representative	*Title / Position*	*Date*

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07/15/25
Cash Basis

City of Riesel - GENERAL FUND
Balance Sheet - Bank Accounts
As of June 30, 2025

		Jun 30, 25
ASSETS		
Current Assets		
Checking/Savings		
1a - Unrestricted Cash		
*Checking		-12,262.20
Payroll		52,055.24
Petty Cash		
Court Cash	100.00	
General Cash	100.00	
Petty Cash - Other	5,000.00	
Total Petty Cash		5,200.00
Total 1a - Unrestricted Cash		44,993.04
1b - Restricted Cash		
2013 I & S Fund		23,081.97
POA / Drug Seizure		100.00
Total 1b - Restricted Cash		23,181.97
2a - Unrestricted Investments		
General Fund (sept) #5808		4,704.83
General Fund II (may) #1015		44,118.59
General Fund III (june) #6124		21,839.28
Total 2a - Unrestricted Investme...		70,662.70
Charles St Project Fund		130,751.60
General Fund Money Market		
*General Fund		2,073,793.29
City Hall Building		313,188.48
Drug Seizure/POA		4,335.40
Judicial Betterment		8,748.25
Security		142,641.82
Technology		161,798.69
Total General Fund Money Market		2,704,505.93
Total Checking/Savings		2,974,095.24
Total Current Assets		2,974,095.24
TOTAL ASSETS		2,974,095.24
LIABILITIES & EQUITY		0.00

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07/15/25
Cash Basis

City of Riesel - WATER FUND
Balance Sheet - Bank Accounts
As of July 15, 2025

	Jul 15, 25		
ASSETS			
Current Assets			
Checking/Savings			
Construction Fund			
3a - Unrestricted Cash			
Construction Checking 8528	1,985		
Total 3a - Unrestricted Cash		1,985	
3b - Restricted Cash			
Construction I & S 8536	315		
Total 3b - Restricted Cash		315	
Total Construction Fund			2,300
Water Fund			
1a - Unrestricted Cash			
Checking 2002	-43,726		
Total 1a - Unrestricted Cash		-43,726	
1b - Restricted Cash			
2021 TWDB Escrow 8600	5,753,141		
2021 TWDB Principal for LF 8601	441,641		
Water III I&S 4014	54,601		
Total 1b - Restricted Cash		6,249,383	
2b - Restricted Investments			
$100,000 CD #6293	140,018		
III Reserve Fund #8343	40,550		
Total 2b - Restricted Investments		180,568	
2c - ARPA GRANT 8597		171	
Water Fund Money Market			
*Water Fund	1,918,422		
Contingency	100,000		
Line Replacement	170,280		
Water Fund Money Market - Oth...	170,545		
Total Water Fund Money Market		2,359,247	
Total Water Fund			8,745,642
Total Checking/Savings			8,747,943
Total Current Assets			8,747,943
TOTAL ASSETS			8,747,943
LIABILITIES & EQUITY			0

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Cash Basis

City of Riesel - SEWER FUND
Balance Sheet - Bank Accounts
As of July 15, 2025

		Jul 15, 25
ASSETS		
Current Assets		
Checking/Savings		
1a - Unrestricted Cash		
Checking 6644	11,824.27	
Total 1a - Unrestricted Cash		11,824.27
1b - Restricted Cash		
Sewer Jr I&S 0241	30,468.46	
Total 1b - Restricted Cash		30,468.46
2b - Restricted Investments		
1999 Reserve Bond #6352	50,326.67	
Repair&Replacement #5794	6,368.31	
Reserve Bond #5773	14,227.11	
Total 2b - Restricted Investments		70,922.09
Sewer Fund Money Market 1840		
* Sewer Fund	158,232.44	
Contingency	75,000.00	
Line Replacement	150,872.71	
Sewer Fund Money Market 1840 - Ot...	444,567.28	
Total Sewer Fund Money Market 1840		828,672.43
Total Checking/Savings		941,887.25
Total Current Assets		941,887.25
TOTAL ASSETS		941,887.25
LIABILITIES & EQUITY		0.00