City of Riesel
Fiscal Year 2026-2027
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $35,589, which is a 13.07 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $5,269.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

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

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

TAXPAYER IMPACT STATEMENT

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$257,070	Adopted 2025 Tax Rate $0.223923	$575.64
FY 2026-2027 (TY 2026)	$228,254	2026 No New Revenue Tax Rate $0.241306	$550.79
FY 2026-2027 (TY 2026)	$228,254	Proposed 2026 tax rate based or the proposed budget for 2026-27 $0.27149(	$619.69

2026-2027 GENERAL FUND BUDGET

GENERAL FUND REVENUE

	OPERATING REVENUES	CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
	OPERATING REVENUES (TAXES, FEES, COURT INCOME)				
1	Franchise Fees (Electric/Garbage/Gas/Phone)	60,000	82,217	83,000	137.03%
2	Interest Income	27,000	22,073	25,000	81.75%
3	Miscellaneous Income (leases, bldg permits, plats, restitution, rentals, etc.)	34,000	74,679	25,000	219.64%
4	Mixed Beverage Tax	5,000	3,127	4,500	62.54%
5	Property Tax 25-26: (*Adopted : 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	0	
6	25-26 ADJUSTED Taxable Value: $117,580,004	263,288	271,844	0	
	Tax Rate suggested not to exceed: **VAR 0.271490** = Debt Rate 0.069441 VAR M&O Rate = 0.202049			0	
	26-27 CERTIFIED Total Market Value: $145,653,188				
	Property Tax 26-27 based on 26-27 ADJUSTED Taxable Value: $113,404,102			307,880	
7	Sales Tax Gross Collection	160,000	98,911	130,000	61.82%
8	Street Tax *(must be reauthorized by public election every 4 years - next vote is 2028*	35,000	27,894	35,000	79.70%
9	Law Enforcement Income	1,000	2,036	1,000	203.60%
10	Court Fine Revenue (+TimePmt, Security & Tech Fees)	630,000	464,259	630,000	73.69%
11	IDA Tax Abatement Sandy Creek	125,000	125,000	125,000	100.00%
12	Donation to Parks & Rec from Frontier Waste (2026 donation recvd 2/19/26)	1,000	1,000	1,000	
13	**Total Operating Revenue**	**1,341,288**	**1,173,040**	**1,367,380**	87.46%
	NON-OPERATING REVENUES				
	APPROPRIATIONS (from Reserve Savings in General Fund Money Market)				
14	Park Project 2025	50,000	0	0	0.00%
16	Police Vehicle Tahoe	0		73,498	
	Sale of Dodge Charger			17,000	
17	Street Rehabilitation (from General Money Mkt for Capital outlay in Street Dept.)	100,000	0	150,000	0.00%
18	Drainage Rehab Project	200,000	0		0.00%
19	Contingency Fund for EMERGENCY or unforeseen circumstances ONLY	100,000	0	100,000	0.00%
20	**Total Non-Operating Revenue**	**450,000**	**0**	**340,498**	0.00%
21	**Total Combined Operating & Non-Operating Revenues**	**1,791,288**	**1,173,040**	**1,707,878**	65.49%

GENERAL GOVERNMENT EXPENDITURES

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

POLICE DEPARTMENT EXPENDITURES

	DEPARTMENT: POLICE	BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
	SALARIES AND BENEFITS				
65	L.E. Salaries (3 full time, 4th officer half year)	220,000	122,873	225,000	55.85%
67	L.E. Overtime/CompTime	0	25,934	30,000	#DIV/0!
69	Payroll Expense (FICA, Medicare, etc.)	16,000	13,273	18,000	82.96%
70	L.E. Health Insurance	28,313	19,269	31,500	68.06%
71	L.E. Retirement	10,000	8,495	12,000	84.95%
72	L.E. Worker's Comp. Insurance	12,000	6,556	8,000	54.63%
73	Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0	0	0	#DIV/0!
74	**TOAL SALARIES**	**286,313**	**196,400**	**324,500**	68.60%
	Supplies				
75	L.E. Office Supplies	3,500	1,761	3,000	50.31%
76	Software & Licensing & Subscription Fees (Copsync, Backup Service, etc.)	15,000	2,400	5,000	16.00%
77	L.E. Motor Vehicle Supplies (Gas/Oil)	13,000	9,227	14,000	70.98%
78	L.E. Clothing	3,000	1,090	2,500	36.33%
79	L.E. Operating Supplies (bullets, batteries)	3,500	7,090	10,000	202.57%
80	L.E. Postage	50	57	100	114.00%
81	**TOTAL SUPPLIES**	**38,050**	**21,625**	**34,600**	56.83%
	Services				
83	L.E. Telephone/Internet	4,000	3,175	5,000	79.38%
84	L.E. Property Insurance	5,000	6,070	7,000	121.40%
85	I.T. Services	1,000	100	1,000	0.00%
86	Legal Fees	2,000	0	500	
87	Training	2,500	3,599	5,000	143.96%
88	Medical	500	682	1,000	
89	Dispatch - Radio Services	350	220	500	62.86%
90	GPS Fleet Tracking	2,000	990	2,000	
91	Community Outreach (School Outreach & NNO etc.)	3,500	945	3,500	27.00%
92	L.E. Miscellaneous (cyber claim)	200	1,535	1,500	0.00%
	TOTAL SERVICES	**21,050**	**17,316**	**27,000**	82.26%
94	**Maintenance**				
95	L.E. Motor Vehicle Maintenance (Repair, Main, Tires)	5,000	4,485	6,000	89.70%
96	L.E. Equipment Maintenance (Repairs)	2,000	16,558	5,000	827.90%
97	L.E. Computer Maintenance (Repairs)	2,000	0	500	0.00%
98	**TOTAL MAINTENANCE**	**9,000**	**21,043**	**11,500**	233.81%
	Capital Outlay				
100	Bullet Proof Vests & Ballistic Shields	5,000	0	4,000	0.00%
103	Tasers	0	3,500	3,500	
104	In Car Camera System & Body Cameras	0	0	6,000	
105	Chevy Tahoe Police Vehicle	0	0	90,000	
106	LPR Cameras (Flock) (recurring annual cost $3500 each. Reduced from 6qty to 4)	0	0	14,000	#DIV/0!
107	**TOTAL CAPITAL OUTLAY**	**5,000**	**3,500**	**117,500**	70.00%
108					
109	**Total Police Expenditures**	**359,413**	**259,884**	**515,100**	72.31%

MUNICIPAL COURT EXPENDITURES

	DEPARTMENT: COURT	CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
	SALARIES AND BENEFITS				
110	Court Salaries (Court Clerk)	50,500	38,334	53,025	75.91%
111	Court Salaries (Judge)	18,000	13,846	18,000	76.92%
112	Payroll Expense (FICA, Medicare, etc.)	5,000	4,189	6,200	83.78%
113	Court Health Insurance	10,000	7,283	10,500	72.83%
114	Worker's Comp Insurance	1,500	1,500	1,500	0.00%
115	Court Retirement	3,000	1,998	3,000	66.60%
116	Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0	0	0	#DIV/0!
117	**TOTAL SALARIES**	**88,000**	**67,150**	**92,225**	76.31%
118	**Supplies**				
119	Court Office Supplies	4,500	1,211	2,000	26.91%
120	Court Operating Supplies	200	0	100	
121	Court Postage	1,000	811	1,200	81.10%
122	Court Clothing	350	151	200	
123	**TOTAL SUPPLIES**	**6,050**	**2,173**	**3,500**	35.92%
124	**Services**				
125	Court Travel / Training / Mileage/Meals	1,000	972	1,000	97.20%
126	Software, Computer Maintenance & IT Service	1,000	2,751	2,750	275.10%
127	State Court Cost + Unrestrained Child + Time Pmt Fee	216,000	146,447	216,000	67.80%
128	Security	1,000	499	1,000	49.90%
129	Omnibase	3,000	2,460	3,500	82.00%
130	Prosecutor	15,000	12,114	15,000	80.76%
131	Unclaimed Property	500	0	0	0.00%
133	**TOTAL SERVICES**	**237,500**	**165,243**	**239,250**	69.58%
134					
135	**CAPITAL OUTLAY**				
137		0	0	0	
138	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	#DIV/0!
139					
140	**Total Court Expenditures**	**243,550**	**167,416**	**242,750**	68.74%

STREET DEPARTMENT EXPENDITURES

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

PARKS & RECREATION EXPENDITURES

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

ANIMAL CONTROL EXPENDITURES

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

FIRE DEPARTMENT EXPENDITURES

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

GENERAL FUND TOTALS

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

2026-2027 WATER FUND BUDGET

WATER FUND REVENUE

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

WATER FUND EXPENDITURES

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

	WATER FUND: EXPENDITURES CONT'D	CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
	Debt Service				
281	2009 **Revenue** Bond Debt - Principal & Interest (RATTLESNAKE WELL - not funded with taxes)	32,584	32,584	32,584	100.00%
282	2013 Series CO's (CHARLES STREET PROJECT - funded by I&S tax) $24,037 total (half water half 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)	300,000	0	0	
291	Cooling Tower at Mt Moriah Well (RMS)	200,000	0	50,000	
294	ARSENIC REDUCTION ALLUVIUM WELL PROJECT	77,073	230,972	1,000,000	
295	Water Line Replacements	15,000	**0**	18,266	0.00%
296	**CAPITAL OUTLAY**	**642,073**	**230,972**	**1,118,266**	35.97%
298	**WATER EXPENDITURES SUBTOTAL**	**1,007,620**	**746,006**	**2,040,420**	

	WATER FUND: EXPENDITURES CONT'D	CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
	WATER FUND TOTALS				
301	TOTAL WATER EXPENDITURES	1,007,620	746,006	2,040,420	74.04%
302	Excess Revenue over Expenditure	247,200	302,155	0	

2026-2027 SEWER FUND BUDGET

0

SEWER FUND REVENUE

	SEWER FUND: OPERATING REVENUES	CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
	REVENUE				
303	Sewer Revenue	140,000	108,656	140,000	77.61%
304	Tie In Fees	4,500	4,500	9,000	100.00%
305	Interest Income	6,000	7,591	8,000	126.52%
306	**Total Revenue**	**150,500**	**120,747**	**157,000**	80.23%
	SEWER FUND: NON-OPERATING REVENUES				
	APPROPRIATIONS				
307	Generator Sewer Plant	**0**	0	50,000	#DIV/0!
308	Lift Station Pumps	**0**	0	**25,000**	#DIV/0!
309	Contingency Fund (for EMERGENCY or unforeseen circumstances ONLY)	25,000	0	25,000	0.00%
	DEBT SERVICE				
310	Series 2013 CO Charles Street (I&S pledged for 2013 CO's) transfer in May from General to Sewer	11,420	11,420	11,420	100.00%
311	Series 1999 CO Sewer Plant (funded by I&S funds) transfer in May from Gen to Sewer	26,538	26,538	26,538	
			0		
312	**Total Non Operating Revenue**	**62,958**	**37,958**	**137,958**	60.29%
313	**Total Combined Operating & Non-Operating Revenues**	**213,458**	**132,167**	**294,958**	61.92%

SEWER FUND EXPENDITURES

	SEWER FUND: EXPENDITURES	CURRENT BUDGET 25-26	YTD 7.16.26	BUDGET 26-27	YTD % 25-26
	Salaries and Benefits				
314	*Salaries (split 50% General, 25% Sewer, 25% Water)	30,000	21,989	31,000	73.30%
315	Payroll Expense (FICA, Medicare, etc.)	2,500	1,686	2,750	67.44%
316	Health Insurance (1/4 of dd only)	2,400	0	2,625	0.00%
317	Retirement	1,500	1,141	1,500	76.07%
318	Market Adjustments for salaries (aka Cost of Living Increase for inflation or to meet market standards)	0	0	0	#DIV/0!
319	TOTAL SALARIES	**36,400**	**24,816**	**37,875**	68.18%
320	**Supplies**				
321	Office Supplies & Tools	100	555	500	555.00%
322	Operating Supplies	1,000	5,442	7,500	544.20%
323	Postage	0	0	0	#DIV/0!
324	TOTAL SUPPLIES	**1,100**	**5,997**	**8,000**	545.18%
325	**Services**				
326	Utilities	15,000	11,255	15,000	75.03%
327	Audit	5,000	3,875	3,875	77.50%
328	Insurance - Property - Workers Comp	3,500	1,952	3,000	55.77%
329	Travel / Training / Mileage	1,000	0	1,000	0.00%
330	Lab	5,000	5,358	6,500	107.16%
331	Engineering	1,000	0	500	0.00%
332	Regulatory Fees	1,250	1,250	1,500	100.00%
333	Permit Renewal	100	1,250	1,500	
334	Publications	50	0	50	0.00%
335	Contract Labor	1,000	0	1,000	0.00%
336	Miscellaneous	200	0	100	0.00%
337	TOTAL SERVICES	**33,100**	**24,940**	**34,025**	75.35%
338	**Maintenance**				
339	Sewer Maintenance (RRM) (JETTING, ETC)	15,000	32,804	47,050	218.69%
340	Office Equipment & Maintenance	50	0	50	0.00%
341	Generator Maintenance	1,250	325	1,000	26.00%
342	Lift Stations (Jackson, Lehmann, Leudke)	6,000	2,906	4,000	48.43%
343					
344	TOTAL MAINTENANCE	**22,300**	**36,035**	**52,100**	161.59%
345	**Debt Service**				
346	2013 Series CO's (Charles Sewer Line Project funded by I&S tax)	11,420	11,420	11,420	100.00%
347	1999 Sewer Bond - Principle & Interest (funded by I&S tax)	26,538	26,538	26,538	100.00%
348	TOTAL DEBT SERVICE	**37,958**	**37,958**	**37,958**	100.00%
349					
350	**Capital Outlay**				
351	Contingency Fund (for EMERGENCY or unforeseen circumstances ONLY)	25,000	0	25,000	0.00%
352	Pumps for lift stations	15,000	0	25,000	0.00%
353	Ford F250 (split between Gen. Water & Sewer) 50/25/25	10,000	0	0	
	Generator (ordered in 2026 for installation on 2027 budget)		0	50,000	
354	Smoke Testing of Sewer Lines	12,600	8,234	0	
356	Sewer Line Replacements	20,000	0	25,000	0.00%
357		0	0	0	
358	TOTAL CAPITAL OUTLAY	**82,600**	**8,234**	**125,000**	9.97%

SEWER FUND TOTALS

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

CITY OF RIESEL OUTSTANDING DEBT

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

FYE 9/30	Principal	Int. Rate	Int	Total
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
	$ 4,620,000		$ -	**$ 4,620,000**

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

FYE 9/30	Principal	Interest Rate (a)	Interest	Total
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	-	-	-	-
	$ 258,000		**$ 93,860**	**$ 351,860**

Utility System Revenue Bonds
Series 2009 (RATTLESNAKE WATER WELL)

FYE 9/30	Principal	Interest Rate (a)	Interest	Total
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	-	-	-	-
	$ 481,000		**$ 263,113**	**$ 744,113**

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

FYE 9/30	Principal	Interest Rate (a)	Interest	Total
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	-	-	-	-
	$ 50,000		**$ 2,243**	**$ 52,243**

Total Debt Service

FYE 9/30	Principal	Interest	Total
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
	$ 5,409,000	**$ 359,216**	**$ 5,768,216**

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07/15/26

Cash Basis

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

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

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07/15/26
Cash Basis

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

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

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

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