



## **REGULAR MEETING OF THE GOVERNING BODY RICE, TEXAS**

**Thursday, December 11, 2025**

**6:00 pm**

**Rice City Hall**

**305 N. Dallas Street**

**Rice, TX 75155**

**“The Rice City Council reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed in this agenda, as authorized by Texas Local Government Code Sections 551.071 (*Consultation with City Attorney*), 551.072 (*Deliberations about Real Property*), 551.073 (*Deliberations about Gifts and Donations*), 551.074 (*Personnel Matters*), 551.073 (*Deliberations about Security Devices*) and 551.086 (*Economic Development*).”**

### **AGENDA**

#### **1. Call to Order**

##### **City of Rice Mission Statement**

The City of Rice will maximize the opportunities for social and economic development while retaining an attractive, sustainable and secure environment for the enjoyment of the residents and visitors. Through unified responsible and professional leadership and partnership with others, the Municipality will strive to improve the quality of life for all.

#### **2. Roll Call**

- a. Mike Butler
- b. Rosa Vasquez
- c. Nick White
- d. Tonya Roberts
- e. Troy Foremen
- f. Mayor Christi Campbell

**3. Pledge of Allegiance**

**The Pledge of Allegiance to the Flag**

"I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all."

**4. Texas Pledge of Allegiance**

**The Pledge of Allegiance to the Texas State Flag**

"Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.

**5. Prayer**

**6. Public Hearing**

Mr. and Mrs. Miles are replating 5 lots into 2 separate lots in the Valley View Estates. This is in the county, but Rice has development jurisdiction in the ETJ.. The county stated that they will be using the states requirements of lot size of ½ acre, so the septic system can be allowed. All public notices and letters have been posted and sent as required.

**Public Hearing**

Mr. and Mrs. Chalmers are replating 3 lots into 1 lot in the Valley View Estates. This is in the county, but Rice has development jurisdictions in the ETJ. The county stated that they will be using the state's requirement on lot size of ½ acre so the septic system can be allowed. All public notices and letters have been posted and sent as required.

**7. Public Forum**

**8. Alderman's Update**

**9. Administrative Reports**

- a. November 2025 Volunteer Fire Department Report
- b. November 2025 Police Department Report
- c. November 2025 Municipal Court Report
- d. November 2025 Administrative Report

**10. Consent Items**

- a. Approve Minutes for November 13, 2025, Regular City Council meeting
- b. Approve Minutes for November 24, 2025, Special City Council meeting

- c. Approval of the November 2025 Financial Report

**11. New Business**

- a. Discuss and Consider approval of replat for Miles
- b. Discuss and Consider approval of replat for Chalmers
- c. Discuss and Consider action on the 2022-2023 audit report
- d. Discuss and Consider action on the resignation of Mayor Christi Campbell as a signature authority
- e. Discuss and Consider action on approving Troy Foreman, Mayor Pro-tem as the back up for the signature authority.
- f. Discuss and Consider action to move January 8, 2026, regular city council meeting to January 15<sup>th</sup> at 6:00 pm due to the holidays.

**12. The Rice City Council may convene and go into Executive Session pursuant to Texas Government Code Section 551.074 (Personnel Matter)**

**City Council will go into Closed Executive Session to discuss personnel actions regarding:**

- 1. City Administrator**
- 2. Chief of Police**

**13. Reconvene from Executive Session and take any necessary actions discussed in Executive Closed Session regarding personnel matters**

**14. Adjourn**

I hereby certify that the above notice of the meeting was posted on the bulletin board of City Hall, City of Rice, Texas, a place readily accessible to the public at all times, on the \_\_\_\_\_ day of \_\_\_\_\_, 2025, by 5:00 p.m., and remained posted for at least 3 business days preceding the scheduled time of said meeting.

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Name

Title



**6. Public Hearings**

- a. Mr. and Mrs. Miles are asking to replat Lots 101B, 102A, 102B, 103A, and Lot 104A to plat Lot 104AR1 and 104AR2. The Miles want to make 2 lots for homes. One home is already on a lot.**
- b. Chalmers – Mr. and Mrs. Chalmers are asking to replat Lots 257B, 257A, and Lot 256B to replat to form Lot 257BR to build their home.**



## **7. Public Forum**



**8. Alderman's Update**



**9. Administrative Reports**

November 2025 Rice Volunteer Fire Department

November 2025 Rice Police Department 12-4-2025 did not receive

November 2025 Rice Municipal Court

November 2025 Rice Administration



***Rice Volunteer  
Fire Department***  
**P.O. BOX 27 RICE, TX 75155**

Rice Volunteer Fire Department had monthly meeting for November 2025.

Our current membership is 10 active members with a total approximately 20 members.

Rice Volunteer Fire Department responded to 28 calls for service in November 2025.

- Motor Vehicle Accident – 5 – 1 Chatfield
- Medical Emergency – 13 – 8 Chatfield
- Vehicle Fire – 3 – 1 Chatfield
- Structure Fire – 1 Kerens
- Fire Alarm – 1
- Grass Fire – 3 – 1 Emhouse – 1 Angus
- Lift Assist – 1
- Disturbance Physical – 1
- Animal Bite – 1

Rice VFD had training on pipeline safety for Rice and Navarro County.

Gaylon Taylor  
Fire Chief  
Rice VFD



City of Rice  
Municipal Court Council Report  
From 11/1/2025 to 11/30/2025

12/1/2025 12:55:PM

**Violations by Type**

Traffic	Penal	City Ordinance	Parking	Other	Total
66	17	2	0	29	114

**Financial**

State Fees	Court Costs	Fines	Tech Fund	Building Security	Total
\$11,860.89	\$12,700.48	\$21,772.18	\$162.54	\$190.57	\$46,686.66

**Warrants**

Issued	Served	Closed	Total
121	0	43	164

**FTAs/NPTAs**

FTAs	VPTAs	Total
17	28	45

**Dispositions**

Paid	Non-Cash Credit	Dismissed	Driver Safety	Deferred	Total
123	0	20	4	35	182

**Trials & Hearings**

Jury	Bench	Appeal	Total
0	0	7	7

**Omni/Scofflaw/Collection**

Omni	Scofflaw	Collections	Total
121	0	121	242

**ADMINISTRATIVE REPORT**  
**December 2025**

**MUNICIPAL CLERK/PARKS AND REC**

Issued 10 permits

Type of Permit	Quantity
Simple Electric	2
911 address	1
Generator installation	1
Mechanical	1
Residential electric	1
Garage Sale	1
Business License	2
Plumbing	1

Working on Christmas tree lighting event

Organized with school for elementary kids to sing

Organized with high school band to play Christmas music

Worked on getting refreshments for Christmas tree lighting

Assisted with accounts receivables

**PUBLIC WORKS**

November 3-7

Worked at the park, trimming trees, spreading the dirt around the burn pile and emptying trash at the park

Repaired Stop sign at Jefferson and Dallas Streets

Worked on Capital T

Cleaned up fence line at soccer field

November 10-14

Began to gather Christmas decorations

Spread gravel on Fannin

Graded Sherman and Capital T

Emptied trash barrels at park

Hauled road material

November 17-21

Picked up limbs off Fannin

Cleaned up butterfly park area

Repaired toilet leaking in gym  
Power washed all equipment  
Serviced lawnmower and gator  
Cleaned compound and inventoried tools  
Graded Jefferson, Sherman and Camden  
Cleaned council chambers  
Checked trash cans at park  
Checked Roads  
Repaired sink in boy bathroom in the gym

November 24-28

Cleaned Legacy Room  
Fixed small hole in weight room  
Cleaned culvert on corner of Calhoun across tracks  
Got all 4 cameras up at the park  
Put wreaths downtown  
Put net lights on bushes at city hall  
Trimmed bushes at city hall

#### **FINANCE CLERK**

Closed out the end of month  
Assisted with Christmas event planning  
Began to input new pay rate for police department  
Reconciliation  
Worked with Fundview on reports  
Covering for Parks and Rec when needed  
Covering telephone and front desk when needed  
Taking payments for permits and rentals when needed  
Verifying all new insurances are correctly entered into the payroll system  
Met twice with EDC President for HUB

#### **ADMINISTRATIVE**

Looked over financials  
Worked on public notices for replats  
Prepared agenda for Planning and Zoning and City Council  
Prepared incentive option for police department  
Called 10 cities to find salary of officers  
Returned election notice to Allie Thomas for 2026 May elections  
Assisted with answering phone calls and front door when needed  
Met twice with EDC President for HUB



**10. Consent Items**

- a. Minutes for November 13, 2025, Regular City Council meeting**
- b. Minutes for November 24, 2025, Special City Council meeting**
- c. November 2025 Financial Report**



## **REGULAR MEETING OF THE GOVERNING BODY RICE, TEXAS**

**Thursday, November 13, 2025**

**6:00 pm**

**Rice City Hall  
305 N. Dallas Street  
Rice, TX 75155**

### **MINUTES**

**1. Call to Order at 6:00**

Mayor Christi Campbell called Meeting to order at 6 pm.

**2. Roll Call**

- a. Mike Butler: Present
- b. Rosa Vasquez: Absent
- c. Nick White: Arrived at 6:06 pm
- d. Tonya Roberts: Present
- e. Troy Foremen: Present
- f. Mayor Christi Campbell: Present

**3. Pledge of Allegiance by all**

**4. Texas Pledge of Allegiance by all**

**5. Prayer by Tonya Roberts**

**6. Public Forum**

Jennifer Fisher on behalf of the MDMYA.

I took over a few months back when Garry Teague stepped down. Mainly we had a workshop with City Council, Mayor, and Vicki Fisher, a few months back to work on a contract that we had which is on the agenda tonight. But tonight, I just want to express my thanks for your time and your cooperation, and your willingness to help with this program for our children.

MDMYA is to give our kids of the community opportunity to grow to learn and to succeed both on and off the field. None of that is possible without everyone in the community and everyone who believed in the same future that we do. We greatly appreciate your willingness to work with us, whether it is through access to facilities or simply being open to a conversation. It is going to be a meaningful difference in the lives of our kiddos going forward of course. Our kids will have a safe place to play because of this. They have dependable programs and will show them what strong community leadership can look like with us working together. That is a lot of the reasons that we appreciate the efforts that you all put forward with doing the contract with MDMYA and working together in the future to make these programs great. Thank you so Much.

**7. Alderman's Update**

None

**8. Administrative Reports**

Motion to forgo the reading of the reports made by Mike Butler and seconded by Troy Foreman.

Ayes: Mike Butler, Troy Foreman, Nick White,

Nays: Tonya Roberts

Motion Passed

- a. October 2025 Volunteer Fire Department Report
- b. October 2025 Police Department Report
- c. October 2025 Municipal Court Report
- d. October 2025 Administrative Report

**9. Consent Items**

Motion to remove financial report from consent items made by Tonya Roberts, and seconded by Mike Butler

Ayes: Tonya Roberts, Mike Butler, Troy Foreman, Nick White

Nays: None.

Motion Passed

- a. Approve Minutes for October 9, 2025, regular City Council meeting.

Motion to approve the October 9, 2025, regular City Council Meeting made by Tonya Roberts, and seconded by Troy Foreman.

Ayes: Tonya Roberts, Troy Foreman, Nick White, Mike Butler

Nays: None

Motion Passed

- b. Approval of the October 2025 Financial Report

Motion to approve the October 2025 Financial Report made by Mike Butler and seconded by Nick White.

Ayes: Mike Butler, Nick White, Troy Foreman, Tonya Roberts

Nays: None

Motion Passed.

## **9. New Business**

### **a. Fall Festival Check to Rice Volunteer Fire Department**

Mayor Presented Check in the amount of \$10,274.94 to Rice Volunteer Fire Department. Pictures were taken.

### **b. Discuss and Consider action hiring an accountant hourly.**

Motion to accept a contract from Doug Martella for \$275 per hour, not to exceed more than 10 hours maximum without Mayor approval made by Tonya Roberts and seconded by Mike Butler.

Ayes: Tonya Roberts, Mike Butler, Nick White, Troy Foreman.

Nays: None

Motion Passed

### **c. Discuss and Consider action on the MDMYA Lease Agreement:**

No action until Special meeting on November 24, 2025

### **d. Discuss and Consider action on donating the unused backpacks to the Freestone Retired Teachers Association:**

Motion to approve donation of unused backpacks to the Freestone Retired Teachers Association made by Mike Butler and seconded by Nick White.

Ayes: Mike Butler, Nick White, Troy Foreman, Tonya Roberts.

Motion Passed

### **e. Discuss and Consider action Awarding Grantworks as the professional service provider for FEMA and/or Texas Water Development Board grants OR resend the RFP packet to more administrators.**

Motion to award Grantworks as the professional service provider for FEMA and or Texas Water Development Board grants within the next 2 years made by Tonya Roberts and seconded by Troy Foreman.

Ayes: Tonya Roberts, Troy Foreman, Nick White, Mike Butler

Nays: None

Motion Passed

### **f. Discuss and Consider action awarding SPI the engineering work for the professional engineering services related to the Fannin Street Drainage Improvements.**

Take no action

### **g. Discuss and Consider action to approve the amount to be paid for Soggy Peso since July 2025.**

Motion to approve the amount of \$4699.94 due as of November 13th, 2025 by Jason Grant made by Tonya Roberts, and seconded by Mike Butler

Ayes: Tonya Roberts, Mike Butler, Nick White, Troy Foreman.

Nays: None

Motion Passed

**h. Discuss and Consider action voting for the election of Board of Directors for the Navarro Central Appraisal District for the 2026-2027 term.**

Motion to put all 17 votes toward Jeff Smith made by Tonya Roberts and seconded by Troy Foreman.

Ayes: Tonya Roberts, Troy Foreman, Nick White, Mike Butler.

Nays: None

Motion Passed

**i. Discuss and Consider action awarding Schaumburg & Polk, Inc. the REMA Public Assistance (PA) / Hazard Mitigation Assistance (HMA) Professional Engineering Services. If an emergency occurs.**

Motion awarding Schaumburg & Polk, Inc. the REMA Public Assistance (PA) / Hazard Mitigation Assistance (HMA) Professional Engineering Services. If an emergency occurs made by Tonya Roberts and seconded by Nick White.

Ayes: Tonya Roberts, Mike Butler, Nick White, Troy Foreman.

Nays: None

Motion Passed

**j. Discuss and Consider the Municipal Maintenance Agreement with TxDOT.**

Motion to reject the Municipal Maintenance Agreement with TXDOT made by Tonya Roberts and seconded by Nick White.

Ayes: Tonya Roberts, Nick White, Nick White.

None: None

Abstained: Mike Butler

Motion Passed

**k. Discuss and Consider action on adding the Longevity Pay back into the Employees Handbook.**

Motion to add the Longevity Pay back into the employee handbook at the rate of \$6.00 per month for all Full-Time employees made by Tonya Roberts and seconded by Mike Butler.

Ayes: Tonya Roberts, Mike Butler, Nick White, Troy Foreman.

Nays: None

Motion Passed



- 11. The Rice City Council may convene and go into Executive Session pursuant to Texas Government Code Section 551.071 (*Consultation with City Attorney*).**

None.

- 12. Reconvene from Executive Session and take any necessary action**

- 13. Adjourn**

Mayor Christi Campbell adjourned the meeting at 7:30 pm.

**Attest**

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Vicki Fisher, City Secretary/City Administrator

Date



## **SPECIAL MEETING OF THE GOVERNING BODY RICE, TEXAS**

**Monday, November 24, 2025**

**6:00PM**

**Rice City Hall  
305 N. Dallas Street  
Rice, TX 75155**

### **MINUTES**

**1. Call to Order**

**Mayor Christi Campbell called meeting to order at 6pm**

**2. Roll Call**

- a. Mike Butler: Present
- b. Rosa Vasquez: Present
- c. Nick White: Present
- d. Tonya Roberts: Present
- e. Troy Foremen: Absent
- f. Mayor Christi Campbell: Present

**3. Pledge of Allegiance by All**

**4. Texas Pledge of Allegiance by All**

**5. Prayer: by Tonya Roberts**

**6. Public Forum**

None

7. **New Business**

- a. Discuss and consider action on the MDMYA lease agreement.

Motion to approve with Corrections made by Tonya Roberts and seconded by Rosa Vasquez.

Corrections

2.05 to change CITY to District and State.

2.16 The MDMYA shall Maintain...

4.01 Upon termination, all permanent improvements will remain the property of the Mike Dickens Memorial Park.

Ayes: Tonya Roberts, Rosa Vasquez, Nick White, Mike Butler.

Nays: None

Motion Passed.

- b. Discuss and consider possible action on the report from SPI on the Fannin Street project.

No Action Taken

- c. Discuss and consider action on the restructuring of the Rice Police Department.

Motion to approve the option #2 for restructuring of the Rice Police Department made by Tonya Roberts and seconded by Nick White.

Ayes: Tonya Roberts, Nick White, Rosa Vasquez, Mike Butler

Nays: None

Motion Passed

8. The Rice City Council may convene and go into Executive Session if required  
None
9. Reconvene into Special City Council Meeting

10. **Adjourn** Mayor Christi Campbell at 6:46 pm

Attest:

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Vicki Campbell, City Secretary, City Administrator

Date

City of Rice  
Bank Reconciliation Report Summary  
11/1/2025 to 11/30/2025  
FSB Consolidated Cash Checking 999-1000 Consolidated Cash Checking

Statement Beginning Balance		267797.98	Statement Ending Balance
Cleared Increases	69	88721.87	
Cleared Decreases	66	-113395.38	
Cleared Balance		<u>243124.47</u>	Adjusted Statement Balance
Uncleared Increases	0	0	
Uncleared Decreases	0	<u>0</u>	
Statement Ending Balance		243124.47	GL Ending Balance
Remaining To Clear		0	

Outstanding Increases	230	243124.47
Outstanding Decreases	58	257104.84
		<u>-286583.27</u>
		213646.04

213646.04

Remaining To Reconcile                      0

City of Rice  
Financial Statement  
As of November 30, 2025

12/11/2025 3:45 PM

100 - General Fund							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Sales & Property Taxes	29,307.18	57,165.92	(27,858.74)	50,798.75	685,991.00	7.41%	635,192.25
Interest Income	0.00	375.00	(375.00)	0.00	4,500.00	0.00%	4,500.00
Business & Franchise	0.00	4,833.33	(4,833.33)	940.98	58,000.00	1.62%	57,059.02
Leases & Rents	4,056.00	6,691.67	(2,635.67)	8,202.00	80,300.00	10.21%	72,098.00
Other Revenue Sources	1,144.31	3,812.50	(2,668.19)	6,916.78	45,750.00	15.12%	38,833.22
Licenses & Permits	1,700.50	5,000.00	(3,299.50)	3,733.50	60,000.00	6.22%	56,266.50
Fines & Fees	26,357.34	32,916.66	(6,559.32)	55,082.97	395,000.00	13.95%	339,917.03
Court Revenues	6,261.63	7,583.33	(1,321.70)	12,244.36	91,000.00	13.46%	78,755.64
Revenue Totals	68,826.96	118,378.41	(49,551.45)	137,919.34	1,420,541.00	9.71%	1,282,621.66
<b>Expense Summary</b>							
Personnel/Payroll	66,815.53	73,313.70	(6,498.17)	127,404.94	879,764.00	14.48%	752,359.06
Office & Supplies	3,070.39	2,625.01	445.38	6,464.54	31,500.00	20.52%	25,035.46
Operating Expense	13,408.67	12,179.17	1,229.50	30,375.83	146,150.00	20.78%	115,774.17
Insurance Expense	2,037.16	1,783.34	253.82	5,371.27	21,400.00	25.10%	16,028.73
Legal & Professional Fees	6,183.32	9,883.34	(3,700.02)	11,492.01	118,600.00	9.69%	107,107.99
Community Programs & Donations	(150.32)	766.67	(916.99)	63.46	9,200.00	0.69%	9,136.54
Other Expenses	612.00	4,645.83	(4,033.83)	1,242.00	55,750.00	2.23%	54,508.00
Repairs & Maintenance	185.97	4,374.99	(4,189.02)	1,518.09	52,500.00	2.89%	50,981.91
Capital	1,440.01	8,581.42	(7,141.41)	1,680.02	102,977.00	1.63%	101,296.98
Police Animal Control Expense	0.00	225.00	(225.00)	0.00	2,700.00	0.00%	2,700.00
Expense Totals	93,602.73	118,378.47	(24,775.74)	185,612.16	1,420,541.00	13.07%	1,234,928.84

City of Rice  
Financial Statement  
As of November 30, 2025

12/17/2025 3:15 PM

100 - General Fund							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Sales &amp; Property Taxes</b>							
100-4010 Ad Valorem Current	5,698.17	32,915.92	(27,217.75)	5,698.17	394,991.00	1.44%	389,292.83
100-4014 Vehicle Inventory Tax	0.00	1,083.33	(1,083.33)	0.00	13,000.00	0.00%	13,000.00
100-4020 Ad Valorem Delinquent	1,083.47	666.67	416.80	1,083.47	8,000.00	13.54%	6,916.53
100-4130 Sales Tax Revenue	18,020.43	18,750.00	(729.57)	35,213.68	225,000.00	15.65%	189,786.32
100-6572 Special General Fund Sales Tax	4,505.11	3,750.00	755.11	8,803.43	45,000.00	19.56%	36,196.57
Sales & Property Taxes Totals	29,307.18	57,165.92	(27,858.74)	50,798.75	685,991.00	7.41%	635,192.25
<b>Interest Income</b>							
100-4012 Ad Valorem Pent and Int	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
100-4185 Interest Income	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Interest Income Totals	0.00	375.00	(375.00)	0.00	4,500.00	0.00%	4,500.00
<b>Business &amp; Franchise</b>							
100-4140 Franchise Fee	0.00	4,833.33	(4,833.33)	940.98	58,000.00	1.62%	57,059.02
Business & Franchise Totals	0.00	4,833.33	(4,833.33)	940.98	58,000.00	1.62%	57,059.02
<b>Leases &amp; Rents</b>							
100-4143 Communications Tower Rental	450.00	400.00	50.00	900.00	4,800.00	18.75%	3,900.00
100-4144 Office Lease - City Hall Annex	3,606.00	5,000.00	(1,394.00)	7,302.00	60,000.00	12.17%	52,698.00
100-4144 Office Lease - 20th Century Club	0.00	1,291.67	(1,291.67)	0.00	15,500.00	0.00%	15,500.00
Leases & Rents Totals	4,056.00	6,691.67	(2,635.67)	8,202.00	80,300.00	10.21%	72,098.00
<b>Other Revenue Sources</b>							
100-4190 Other Income	253.50	416.67	(163.17)	461.99	5,000.00	9.24%	4,538.01
100-4391 Prompt Pay State Fee Discount	0.00	2,083.33	(2,083.33)	4,468.16	25,000.00	17.87%	20,531.84
100-4902 Park Revenue	490.81	416.67	74.14	1,386.63	5,000.00	27.73%	3,613.37
100-4912 Recreation Center Rents & Fees	400.00	833.33	(433.33)	600.00	10,000.00	6.00%	9,400.00

City of Rice  
Financial Statement  
As of November 30, 2025

11/11/2025 3:45 PM

100 - General Fund		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Other Revenue Sources</b>								
100-5190 Impound Fees		0.00	62.50	(62.50)	0.00	750.00	0.00%	750.00
Other Revenue Sources Totals		1,144.31	3,812.50	(2,668.19)	6,916.78	45,750.00	15.12%	38,833.22
<b>Licenses &amp; Permits</b>								
100-4200 Permits and Licencing		1,125.50	2,500.00	(1,374.50)	1,558.50	30,000.00	5.20%	28,441.50
100-4202 Inspections		575.00	2,500.00	(1,925.00)	2,175.00	30,000.00	7.25%	27,825.00
Licenses & Permits Totals		1,700.50	5,000.00	(3,299.50)	3,733.50	60,000.00	6.22%	56,266.50
<b>Fines &amp; Fees</b>								
100-4343 Special Expense Fee		4,585.16	5,833.33	(1,248.17)	10,287.25	70,000.00	14.70%	59,712.75
100-4353 6701d fines		18,478.69	25,000.00	(6,521.31)	39,219.68	300,000.00	13.07%	260,780.32
100-4363 Other Fines		3,293.49	2,083.33	1,210.16	5,576.04	25,000.00	22.30%	19,423.96
Fines & Fees Totals		26,357.34	32,916.66	(6,559.32)	55,082.97	395,000.00	13.95%	339,917.03
<b>Court Revenues</b>								
100-4373 Court Fees		2,405.91	3,333.33	(927.42)	5,013.59	40,000.00	12.53%	34,986.41
100-4383 Warrant Fees		1,919.01	2,333.33	(414.32)	4,006.79	28,000.00	14.31%	23,993.21
100-4385 Court Collections Revenue		1,936.71	1,916.67	20.04	3,223.98	23,000.00	14.02%	19,776.02
Court Revenues Totals		6,261.63	7,583.33	(1,321.70)	12,244.36	91,000.00	13.46%	78,755.64
Revenue Totals		68,826.96	118,378.41	(49,551.45)	137,919.34	1,420,541.00	9.71%	1,282,621.66



<b>100 - General Fund General Administration</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
Community Programs & Donations	(150.32)	166.67	(316.99)	63.46	2,000.00	3.17%	1,936.54		
Insurance Expense	160.01	250.00	(89.99)	320.02	3,000.00	10.67%	2,679.98		
Legal & Professional Fees	941.24	3,416.67	(2,475.43)	2,101.24	41,000.00	5.12%	38,898.76		
Office & Supplies	0.00	233.33	(233.33)	0.00	2,800.00	0.00%	2,800.00		
Operating Expense	4,568.88	4,658.33	(89.45)	10,841.33	55,900.00	19.39%	45,058.67		
Other Expenses	0.00	3,750.00	(3,750.00)	0.00	45,000.00	0.00%	45,000.00		
Personnel/Payroll	11,723.67	13,237.33	(1,513.66)	23,627.61	158,848.00	14.87%	135,220.39		
<b>General Administration Totals</b>	<b>17,243.48</b>	<b>25,712.33</b>	<b>(8,468.85)</b>	<b>36,953.66</b>	<b>308,548.00</b>	<b>11.98%</b>	<b>271,594.34</b>		

<b>100 - General Fund Municipal Court</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
Insurance Expense	39.28	16.67	22.61	78.56	200.00	39.28%	121.44		
Legal & Professional Fees	1,287.27	2,666.67	(1,379.40)	4,375.96	32,000.00	13.67%	27,624.04		
Office & Supplies	8.32	429.17	(420.85)	1,286.65	5,150.00	24.98%	3,863.35		
Operating Expense	0.00	60.00	(60.00)	0.00	720.00	0.00%	720.00		
Personnel/Payroll	12,047.87	11,613.59	434.28	22,756.48	139,363.00	16.33%	116,606.52		
<b>Municipal Court Totals</b>	<b>13,382.74</b>	<b>14,786.10</b>	<b>(1,403.36)</b>	<b>28,497.65</b>	<b>177,433.00</b>	<b>16.06%</b>	<b>148,935.35</b>		

<b>100 - General Fund Municipal Buildings</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
Insurance Expense	978.12	366.67	611.45	1,955.19	4,400.00	44.44%	2,444.81		
Legal & Professional Fees	50.00	291.67	(241.67)	360.00	3,500.00	10.29%	3,140.00		
Office & Supplies	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00		
Operating Expense	6,761.94	3,806.67	2,955.27	11,744.35	45,680.00	25.71%	33,935.65		
Repairs & Maintenance	38.99	1,125.00	(1,086.01)	(363.23)	13,500.00	(2.69%)	13,863.23		

**Municipal Buildings Totals**

	7,829.05	5,673.34	2,155.71	13,696.31	68,080.00	20.12%	54,383.69
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**100 - General Fund  
City Hall Annex**

Operating Expense	1,051.64	1,050.01	1.63	1,482.03	12,600.00	11.76%	11,117.97
Repairs & Maintenance	0.00	250.00	(250.00)	0.00	3,000.00	0.00%	3,000.00
<b>City Hall Annex Totals</b>	<b>1,051.64</b>	<b>1,300.01</b>	<b>(248.37)</b>	<b>1,482.03</b>	<b>15,600.00</b>	<b>9.50%</b>	<b>14,117.97</b>

**100 - General Fund  
Parks and Recreation**

Capital	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
Community Programs & Donations	0.00	558.33	(558.33)	0.00	6,700.00	0.00%	6,700.00
Insurance Expense	192.69	83.33	109.36	385.38	1,000.00	38.54%	614.62
Legal & Professional Fees	0.00	50.00	(50.00)	0.00	600.00	0.00%	600.00
Office & Supplies	0.00	108.34	(108.34)	0.00	1,300.00	0.00%	1,300.00
Operating Expense	521.41	1,187.50	(666.09)	829.43	14,250.00	5.82%	13,420.57
Other Expenses	612.00	833.33	(221.33)	1,242.00	10,000.00	12.42%	8,758.00
Personnel/Payroll	1,221.94	1,616.26	(394.32)	1,775.04	19,395.00	9.15%	17,619.96
Repairs & Maintenance	9.98	333.32	(323.34)	333.70	4,000.00	8.34%	3,666.30
<b>Parks and Recreation Totals</b>	<b>2,558.02</b>	<b>5,187.08</b>	<b>(2,629.06)</b>	<b>4,565.55</b>	<b>62,245.00</b>	<b>7.33%</b>	<b>57,679.45</b>

**100 - General Fund  
Police**

Capital	1,440.01	1,250.00	190.01	2,880.02	15,000.00	19.20%	12,119.98
Community Programs & Donations	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Insurance Expense	454.73	1,000.00	(545.27)	2,207.46	12,000.00	18.40%	9,792.54
Legal & Professional Fees	750.00	833.33	(83.33)	1,500.00	10,000.00	15.00%	8,500.00

Office & Supplies	2,589.67	1,416.68	1,172.99	4,369.19	17,000.00	25.70%	12,630.81
Operating Expense	0.00	1,158.33	(1,158.33)	4,973.89	13,900.00	35.78%	8,926.11
Other Expenses	0.00	62.50	(62.50)	0.00	750.00	0.00%	750.00
Personnel/Payroll	34,826.73	37,733.27	(2,906.54)	65,248.49	452,799.00	14.41%	387,550.51
Police Animal Control Expense	0.00	225.00	(225.00)	0.00	2,700.00	0.00%	2,700.00
Repairs & Maintenance	63.50	1,250.01	(1,186.51)	1,434.12	15,000.00	9.56%	13,565.88
<b>Police Totals</b>	<b>40,124.64</b>	<b>44,970.79</b>	<b>(4,846.15)</b>	<b>82,613.17</b>	<b>539,649.00</b>	<b>15.31%</b>	<b>457,035.83</b>

<b>100 - General Fund Street</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital	0.00	6,914.75	(6,914.75)	(1,200.00)	82,977.00	(1.45%)	84,177.00
Insurance Expense	212.33	66.67	145.66	424.66	800.00	53.08%	375.34
Office & Supplies	472.40	333.33	139.07	808.70	4,000.00	20.22%	3,191.30
Personnel/Payroll	6,995.32	8,996.59	(2,001.27)	13,997.32	107,959.00	12.97%	93,961.68
Repairs & Maintenance	73.50	1,416.66	(1,343.16)	113.50	17,000.00	0.67%	16,886.50
<b>Street Totals</b>	<b>7,753.55</b>	<b>17,728.00</b>	<b>(9,974.45)</b>	<b>14,144.18</b>	<b>212,736.00</b>	<b>6.65%</b>	<b>198,591.82</b>

<b>100 - General Fund Planning &amp; Zoning</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Legal & Professional Fees	3,154.81	2,625.00	529.81	3,154.81	31,500.00	10.02%	28,345.19
Office & Supplies	0.00	20.83	(20.83)	0.00	250.00	0.00%	250.00
Operating Expense	504.80	258.33	246.47	504.80	3,100.00	16.28%	2,595.20
Personnel/Payroll	0.00	116.66	(116.66)	0.00	1,400.00	0.00%	1,400.00
<b>Planning &amp; Zoning Totals</b>	<b>3,659.61</b>	<b>3,020.82</b>	<b>638.79</b>	<b>3,659.61</b>	<b>36,250.00</b>	<b>10.10%</b>	<b>32,590.39</b>
<b>Expense Total</b>	<b>93,602.73</b>	<b>118,378.47</b>	<b>(24,775.74)</b>	<b>185,612.16</b>	<b>1,420,541.00</b>	<b>13.07%</b>	<b>1,234,928.84</b>

# City of Rice

## Financial Statement

### As of November 30, 2025

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100 - General Fund General Administration		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-10-5105 Director Salary		4,573.76	4,933.33	(359.57)	9,061.25	59,200.00	15.31%	50,138.75
100-10-5106 Clerical Wages		913.73	1,299.75	(386.02)	2,684.66	15,597.00	17.21%	12,912.34
100-10-5108 Professional Salary		2,906.32	3,156.50	(250.18)	5,790.24	37,878.00	15.29%	32,087.76
100-10-5110 SS and Medicare		499.71	625.00	(125.29)	993.24	7,500.00	13.24%	6,506.76
100-10-5112 Unemployment - TWC		0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
100-10-5113 Retirement - TMRS		719.97	687.08	32.89	1,408.94	8,245.00	17.09%	6,836.06
100-10-5114 Worker Comp		187.44	250.00	(62.56)	374.88	3,000.00	12.50%	2,625.12
100-10-5115 Health Insurance		956.36	1,838.33	(881.97)	2,382.03	22,060.00	10.80%	19,677.97
100-10-5116 Longevity		528.00	44.00	484.00	528.00	528.00	100.00%	0.00
100-10-5117 Life Insurance		66.20	11.67	54.53	144.10	140.00	102.93%	(4.10)
100-10-5201 Office Supplies		0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
100-10-5202 Printing Supplies		0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
100-10-5203 Postage		0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
100-10-5204 Office Equipment		0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
100-10-5205 Office Equipment Lease		0.00	416.67	(416.67)	658.22	5,000.00	13.16%	4,341.78
100-10-5206 Training Expense		372.18	333.33	38.85	260.27	4,000.00	6.51%	3,739.73
100-10-5207 Dues and Subscriptions		3,913.20	1,350.00	2,563.20	7,189.49	16,200.00	44.38%	9,010.51
100-10-5215 Property and Liability		160.01	250.00	(89.99)	320.02	3,000.00	10.67%	2,679.98
100-10-5219 Professional Services		500.00	500.00	0.00	1,000.00	6,000.00	16.67%	5,000.00
100-10-5220 Election Expense		0.00	145.83	(145.83)	0.00	1,750.00	0.00%	1,750.00
100-10-5222 Navarro Appraisal District		0.00	675.00	(675.00)	1,932.26	8,100.00	23.86%	6,167.74
100-10-5223 Audit Expense		0.00	2,500.00	(2,500.00)	0.00	30,000.00	0.00%	30,000.00
100-10-5224 Legal Fees		441.24	416.67	24.57	1,101.24	5,000.00	22.02%	3,898.76
100-10-5227 Advertising		400.00	195.83	204.17	550.00	2,350.00	23.40%	1,800.00
100-10-5229 Public and Employee		(150.32)	166.67	(316.99)	63.46	2,000.00	3.17%	1,936.54
100-10-5452 Hardware/Software		255.68	1,750.00	(1,494.32)	511.36	21,000.00	2.44%	20,488.64

City of Rice  
Financial Statement  
As of November 30, 2025

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100 - General Fund General Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-10-5500 Uniform Expense	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
100-10-6573 Special General Fund Sales	0.00	3,750.00	(3,750.00)	0.00	45,000.00	0.00%	45,000.00
General Administration Totals	17,243.48	25,712.33	(8,468.85)	36,953.66	308,548.00	11.98%	271,594.34

City of Rice  
Financial Statement  
As of November 30, 2025

12/1/2025 1:06 PM

<b>100 - General Fund Municipal Court</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
100-20-5105 Director Salary	4,284.84	4,641.92	(357.08)	8,525.98	55,703.00	15.31%	47,177.02		
100-20-5106 Clerical Wages	2,571.20	2,788.58	(217.38)	5,140.19	33,463.00	15.36%	28,322.81		
100-20-5108 Professional Salary	800.00	800.00	0.00	1,600.00	9,600.00	16.67%	8,000.00		
100-20-5110 SS and Medicare	599.72	541.67	58.05	1,116.99	6,500.00	17.18%	5,383.01		
100-20-5112 Unemployment - TWC	0.00	20.83	(20.83)	0.00	250.00	0.00%	250.00		
100-20-5113 Retirement - TMRS	581.07	543.92	37.15	1,083.24	6,527.00	16.60%	5,443.76		
100-20-5114 Worker Comp	124.96	166.67	(41.71)	249.92	2,000.00	12.50%	1,750.08		
100-20-5115 Health Insurance	1,880.68	1,838.33	42.35	3,761.36	22,060.00	17.05%	18,298.64		
100-20-5116 Longevity	1,032.00	85.00	947.00	1,032.00	1,020.00	101.18%	(12.00)		
100-20-5117 Life Insurance	23.40	11.67	11.73	46.80	140.00	33.43%	93.20		
100-20-5125 Certification pay	50.00	50.00	0.00	100.00	600.00	16.67%	500.00		
100-20-5201 Office Supplies	0.00	62.50	(62.50)	33.42	750.00	4.46%	716.58		
100-20-5202 Printing Supplies	0.00	125.00	(125.00)	672.16	1,500.00	44.81%	827.84		
100-20-5203 Postage	8.32	241.67	(233.35)	581.07	2,900.00	20.04%	2,318.93		
100-20-5204 Office Equipment	0.00	50.00	(50.00)	0.00	600.00	0.00%	600.00		
100-20-5206 Training Expense	100.00	125.00	(25.00)	100.00	1,500.00	6.67%	1,400.00		
100-20-5207 Dues and Subscriptions	0.00	10.00	(10.00)	0.00	120.00	0.00%	120.00		
100-20-5209 Collection Expense	1,287.27	1,250.00	37.27	3,312.26	15,000.00	22.08%	11,687.74		
100-20-5215 Property and Liability	39.28	16.67	22.61	78.56	200.00	39.28%	121.44		
100-20-5219 Professional Services	0.00	1,416.67	(1,416.67)	1,063.70	17,000.00	6.26%	15,936.30		
Municipal Court Totals	13,382.74	14,786.10	(1,403.36)	28,497.65	177,433.00	16.06%	148,935.35		

City of Rice  
Financial Statement  
As of November 30, 2025

12/1/2025 3:57 PM

<b>100 - General Fund Municipal Buildings</b>		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-30-5210 Telephone		0.00	291.67	(291.67)	540.61	3,500.00	15.45%	2,959.39
100-30-5211 Electric Service		0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-30-5211 Electric Service - buildings,		6,029.76	2,556.67	3,473.09	9,992.19	30,680.00	32.57%	20,687.81
100-30-5212 Gas Service		0.00	500.00	(500.00)	0.00	6,000.00	0.00%	6,000.00
100-30-5213 Water Service		589.70	458.33	131.37	1,069.07	5,500.00	19.44%	4,430.93
100-30-5215 Property and Liability		978.12	366.67	611.45	1,955.19	4,400.00	44.44%	2,444.81
100-30-5219 Professional Services		50.00	291.67	(241.67)	360.00	3,500.00	10.29%	3,140.00
100-30-5230 Building Repairs		0.00	833.33	(833.33)	(402.22)	10,000.00	(4.02%)	10,402.22
100-30-5405 Maintenance Supplies		38.99	250.00	(211.01)	38.99	3,000.00	1.30%	2,961.01
100-30-5420 Cleaning and Janitorial		0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
100-30-5450 Tools / Equipment		0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Municipal Buildings Totals		7,686.57	5,673.34	2,013.23	13,553.83	68,080.00	19.91%	54,526.17

# City of Rice

## Financial Statement

### As of November 30, 2025

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<b>100 - General Fund City Hall Annex</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
100-32-5211 Electric Service - Annex	466.02	366.67	99.35	466.02	4,400.00	10.59%	3,933.98		
100-32-5211 Electric Service - 205 E	360.88	291.67	69.21	567.93	3,500.00	16.23%	2,932.07		
100-32-5212 Gas Service - Annex Offices	147.96	100.00	47.96	295.92	1,200.00	24.66%	904.08		
100-32-5212 Gas Service	0.00	0.00	0.00	0.00	0.00	0.00%	0.00		
100-32-5213 Water Service - 205 E.	76.78	291.67	(214.89)	152.16	3,500.00	4.35%	3,347.84		
100-32-5230 Building Repairs - Annex	0.00	0.00	0.00	0.00	0.00	0.00%	0.00		
100-32-5230 Building Repairs - 20th	0.00	250.00	(250.00)	0.00	3,000.00	0.00%	3,000.00		
City Hall Annex Totals	1,051.64	1,300.01	(248.37)	1,482.03	15,600.00	9.50%	14,117.97		



# City of Rice

## Financial Statement

### As of November 30, 2025

100 - General Fund Parks and Recreation							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-40-5107 Operation Wages	913.72	1,071.17	(157.45)	1,183.72	12,854.00	9.21%	11,670.28
100-40-5110 SS and Medicare	245.74	291.67	(45.93)	466.36	3,500.00	13.32%	3,033.64
100-40-5112 Unemployment - TWC	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
100-40-5113 Retirement - TMRS	0.00	78.42	(78.42)	0.00	941.00	0.00%	941.00
100-40-5114 Worker Comp	62.48	166.67	(104.19)	124.96	2,000.00	6.25%	1,875.04
100-40-5211 Electric Service	439.20	666.67	(227.47)	665.01	8,000.00	8.31%	7,334.99
100-40-5213 Water Service	82.21	125.00	(42.79)	164.42	1,500.00	10.96%	1,335.58
100-40-5215 Property and Liability	192.69	83.33	109.36	385.38	1,000.00	38.54%	614.62
100-40-5219 Professional Services	0.00	50.00	(50.00)	0.00	600.00	0.00%	600.00
100-40-5227 Advertising	0.00	62.50	(62.50)	0.00	750.00	0.00%	750.00
100-40-5229 Public and Employee	0.00	558.33	(558.33)	0.00	6,700.00	0.00%	6,700.00
100-40-5230 Building Repairs	9.98	83.33	(73.35)	193.98	1,000.00	19.40%	806.02
100-40-5400 Gravel and Asphalt	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
100-40-5402 Recreational Supplies	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
100-40-5405 Maintenance Supplies	0.00	83.33	(83.33)	139.72	1,000.00	13.97%	860.28
100-40-5407 General Safety Supplies	0.00	25.00	(25.00)	0.00	300.00	0.00%	300.00
100-40-5420 Cleaning and Janitorial	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
100-40-5452 Hardware/Software	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
100-40-5502 Building and Grounds -	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
100-40-5610 Outside Contracts	612.00	833.33	(221.33)	1,242.00	10,000.00	12.42%	8,758.00
100-40-6008 Playground Equipment	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
Parks and Recreation Totals	2,558.02	5,187.08	(2,629.06)	4,565.55	62,245.00	7.33%	57,679.45

# City of Rice

## Financial Statement

### As of November 30, 2025

02/11/2025 3:45 PM

100 - General Fund Police									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
100-50-5105 Director Salary	4,944.00	5,356.00	(412.00)	9,838.50	64,272.00	15.31%	54,433.50		
100-50-5106 Clerical Wages	4,098.53	3,156.50	942.03	7,076.45	37,878.00	18.68%	30,801.55		
100-50-5107 Operation Wages	14,113.66	18,299.67	(4,186.01)	27,999.14	219,596.00	12.75%	191,596.86		
100-50-5110 SS and Medicare	1,935.67	1,916.67	19.00	3,583.98	23,000.00	15.58%	19,416.02		
100-50-5112 Unemployment - TWC	7.20	62.50	(55.30)	14.87	750.00	1.98%	735.13		
100-50-5113 Retirement - TMRS	1,833.17	1,948.42	(115.25)	3,368.02	23,381.00	14.40%	20,012.98		
100-50-5114 Worker Comp	374.23	416.67	(42.44)	748.46	5,000.00	14.97%	4,251.54		
100-50-5115 Health Insurance	4,840.00	5,515.00	(675.00)	9,680.00	66,180.00	14.63%	56,500.00		
100-50-5116 Longevity	2,316.00	193.50	2,122.50	2,316.00	2,322.00	99.74%	6.00		
100-50-5117 Life Insurance	58.80	35.00	23.80	117.60	420.00	28.00%	302.40		
100-50-5125 Certification pay	125.00	150.00	(25.00)	250.00	1,800.00	13.89%	1,550.00		
100-50-5201 Office Supplies	252.00	41.67	210.33	252.00	500.00	50.40%	248.00		
100-50-5202 Printing Supplies	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00		
100-50-5203 Postage	0.00	41.67	(41.67)	76.25	500.00	15.25%	423.75		
100-50-5205 Office Equipment Lease	0.00	125.00	(125.00)	277.92	1,500.00	18.53%	1,222.08		
100-50-5206 Training Expense	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00		
100-50-5210 Telephone	0.00	200.00	(200.00)	198.00	2,400.00	8.25%	2,202.00		
100-50-5215 Property and Liability	454.73	1,000.00	(545.27)	2,207.46	12,000.00	18.40%	9,792.54		
100-50-5219 Professional Services	750.00	833.33	(83.33)	1,500.00	10,000.00	15.00%	8,500.00		
100-50-5229 Public and Employee	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00		
100-50-5230 Building Repairs	0.00	250.00	(250.00)	0.00	3,000.00	0.00%	3,000.00		
100-50-5231 Laboratory Supplies	162.59	41.67	120.92	162.59	500.00	32.52%	337.41		
100-50-5408 Protective Clothing	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00		
100-50-5409 Ammunition Expense	0.00	100.00	(100.00)	0.00	1,200.00	0.00%	1,200.00		
100-50-5411 Protective Equipment	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00		
100-50-5415 Fuel	2,175.08	1,250.00	925.08	3,878.35	15,000.00	25.86%	11,121.65		

# City of Rice

## Financial Statement

### As of November 30, 2025

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<b>100 - General Fund Police</b>		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-50-5424	Vehicle Maintenance	9.50	416.67	(407.17)	1,275.47	5,000.00	25.51%	3,724.53
100-50-5425	Automobile Repair Expense	54.00	416.67	(362.67)	73.00	5,000.00	1.46%	4,927.00
100-50-5450	Tools / Equipment	0.00	166.67	(166.67)	85.65	2,000.00	4.28%	1,914.35
100-50-5452	Hardware/Software	0.00	833.33	(833.33)	4,497.97	10,000.00	44.98%	5,502.03
100-50-5500	Uniform Expense	180.47	166.67	13.80	255.47	2,000.00	12.77%	1,744.53
100-50-5550	Animal Control - Food	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
100-50-5551	Animal Control - Cages	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
100-50-5552	Animal Control - Pound Fees	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
100-50-5553	Animal Control -	0.00	62.50	(62.50)	0.00	750.00	0.00%	750.00
100-50-6003	C. O. - Vehicles	1,440.01	1,250.00	190.01	2,880.02	15,000.00	19.20%	12,119.98
Police Totals		40,124.64	44,970.79	(4,846.15)	82,613.17	539,649.00	15.31%	457,035.83

# City of Rice

## Financial Statement

### As of November 30, 2025

100 - General Fund Street	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-60-5106 Maintenance Dept	2,379.30	2,678.00	(298.70)	4,810.65	32,136.00	14.97%	27,325.35
100-60-5107 Operation Wages	2,609.00	3,064.50	(455.50)	5,310.76	36,774.00	14.44%	31,463.24
100-60-5109 Contract Labor	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
100-60-5110 SS and Medicare	386.06	500.00	(113.94)	778.61	6,000.00	12.98%	5,221.39
100-60-5112 Unemployment - TWC	30.94	41.67	(10.73)	66.06	500.00	13.21%	433.94
100-60-5113 Retirement - TMRS	369.54	420.42	(50.88)	745.28	5,045.00	14.77%	4,299.72
100-60-5114 Worker Comp	124.96	225.00	(100.04)	249.92	2,700.00	9.26%	2,450.08
100-60-5115 Health Insurance	904.92	1,838.33	(933.41)	1,809.84	22,060.00	8.20%	20,250.16
100-60-5116 Longevity	60.00	4.50	55.50	60.00	54.00	111.11%	(6.00)
100-60-5117 Life Insurance	35.60	11.67	23.93	71.20	140.00	50.86%	68.80
100-60-5125 Certification pay	0.00	25.00	(25.00)	0.00	300.00	0.00%	300.00
100-60-5206 Training Expense	95.00	62.50	32.50	95.00	750.00	12.67%	655.00
100-60-5215 Property and Liability	212.33	66.67	145.66	424.66	800.00	53.08%	375.34
100-60-5400 Gravel and Asphalt	0.00	833.33	(833.33)	40.00	10,000.00	0.40%	9,960.00
100-60-5403 Street Sign Maintenance	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
100-60-5405 Maintenance Supplies	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
100-60-5415 Fuel	472.40	333.33	139.07	808.70	4,000.00	20.22%	3,191.30
100-60-5424 Vehicle Maintenance	57.50	83.33	(25.83)	57.50	1,000.00	5.75%	942.50
100-60-5425 Automobile Repair Expense	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
100-60-5427 Equipment Repairs	16.00	166.67	(150.67)	16.00	2,000.00	0.80%	1,984.00
100-60-5450 Tools / Equipment	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
100-60-5500 Uniform Expense	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
100-60-6004 C. O. - Equipment	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
100-60-6006 C.O. - Street Improvements	0.00	6,748.08	(6,748.08)	(1,200.00)	80,977.00	(1.48%)	82,177.00
Street Totals	7,753.55	17,728.00	(9,974.45)	14,144.18	212,736.00	6.65%	198,591.82

City of Rice  
Financial Statement  
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<b>100 - General Fund Planning &amp; Zoning</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
100-72-5203 Postage	0.00	20.83	(20.83)	0.00	250.00	0.00%	250.00		
100-72-5206 Training Expense	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00		
100-72-5207 Dues and Subscriptions	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00		
100-72-5219 Professional Services	3,154.81	2,500.00	654.81	3,154.81	30,000.00	10.52%	26,845.19		
100-72-5224 Legal Fees	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00		
100-72-5227 Advertising	504.80	50.00	454.80	504.80	600.00	84.13%	95.20		
100-72-5452 Hardware/Software	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00		
100-72-5500 Uniform Expense	0.00	33.33	(33.33)	0.00	400.00	0.00%	400.00		
Planning & Zoning Totals	3,659.61	3,020.82	638.79	3,659.61	36,250.00	10.10%	32,590.39		
Expense Totals	93,602.73	118,378.47	(24,775.74)	185,612.16	1,420,541.00	13.07%	1,234,928.84		

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201 - Consolidated Security and Technology Fund							
Revenue Summary							
Not Categorized							
Revenue Totals	967.62	1,333.33	(365.71)	2,093.15	16,000.00	13.08%	13,906.85
	967.62	1,333.33	(365.71)	2,093.15	16,000.00	13.08%	13,906.85
Expense Summary							
Court Expense	0.00	1,333.33	(1,333.33)	0.00	16,000.00	0.00%	16,000.00
Expense Totals	0.00	1,333.33	(1,333.33)	0.00	16,000.00	0.00%	16,000.00

City of Rice  
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<b>201 - Consolidated Security and Technology Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Not Categorized</b>							
201-4704 Consolidated Security and	967.62	1,333.33	(365.71)	2,093.15	16,000.00	13.08%	13,906.85
Not Categorized Totals	967.62	1,333.33	(365.71)	2,093.15	16,000.00	13.08%	13,906.85
Revenue Totals	967.62	1,333.33	(365.71)	2,093.15	16,000.00	13.08%	13,906.85

<b>201 - Consolidated Security and Techno Consolidated Security and Techno</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
Court Expense	0.00	1,333.33	(1,333.33)	0.00	16,000.00	0.00%	16,000.00		
<b>Consolidated Security and Technology F</b>	0.00	1,333.33	(1,333.33)	0.00	16,000.00	0.00%	16,000.00		
<b>Expense Total</b>	0.00	1,333.33	(1,333.33)	0.00	16,000.00	0.00%	16,000.00		



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201 - Consolidated Security and Techn		Current	Current	Current	Budget	YTD	Annual	% Budget	Budget
Consolidated Security and Techn		Month Actual	Month Budget	Variance	Actual	Budget	Used	Remaining	
201-20-5311	Consolidated Security and	0.00	1,333.33	(1,333.33)	0.00	16,000.00	0.00%	16,000.00	
	Consolidated Security and Technology F	0.00	1,333.33	(1,333.33)	0.00	16,000.00	0.00%	16,000.00	
Expense Totals		0.00	1,333.33	(1,333.33)	0.00	16,000.00	0.00%	16,000.00	

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202 - Court Technology Fund							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Other Revenue Sources							
Revenue Totals	162.54	666.67	(504.13)	309.83	8,000.00	3.87%	7,690.17
	162.54	666.67	(504.13)	309.83	8,000.00	3.87%	7,690.17
<b>Expense Summary</b>							
Court Expense	15.99	666.67	(650.68)	31.98	8,000.00	0.40%	7,968.02
Expense Totals	15.99	666.67	(650.68)	31.98	8,000.00	0.40%	7,968.02

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202 - Court Technology Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Other Revenue Sources							
202-4701 Technology Fee	162.54	666.67	(504.13)	309.83	8,000.00	3.87%	7,690.17
Other Revenue Sources Totals	162.54	666.67	(504.13)	309.83	8,000.00	3.87%	7,690.17
Revenue Totals	162.54	666.67	(504.13)	309.83	8,000.00	3.87%	7,690.17

<b>202 - Court Technology Fund Municipal Court</b>		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Court Expense		15.99	666.67	(650.68)	31.98	8,000.00	0.40%	7,968.02
<b>Municipal Court Totals</b>		15.99	666.67	(650.68)	31.98	8,000.00	0.40%	7,968.02
<b>Expense Total</b>		15.99	666.67	(650.68)	31.98	8,000.00	0.40%	7,968.02

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202 - Court Technology Fund Municipal Court		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
202-20-5320 Court Technology		15.99	666.67	(650.68)	31.98	8,000.00	0.40%	7,968.02
Municipal Court Totals		15.99	666.67	(650.68)	31.98	8,000.00	0.40%	7,968.02
Expense Totals		15.99	666.67	(650.68)	31.98	8,000.00	0.40%	7,968.02

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203 - Court Security Fund							
Revenue Summary							
Other Revenue Sources							
Revenue Totals	190.57	666.67	(476.10)	351.69	8,000.00	4.40%	7,648.31
	190.57	666.67	(476.10)	351.69	8,000.00	4.40%	7,648.31
Expense Summary							
Court Expense	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00
Expense Totals	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00

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203 - Court Security Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Other Revenue Sources							
203-4703 Security	190.57	666.67	(476.10)	351.69	8,000.00	4.40%	7,648.31
Other Revenue Sources Totals	190.57	666.67	(476.10)	351.69	8,000.00	4.40%	7,648.31
Revenue Totals	190.57	666.67	(476.10)	351.69	8,000.00	4.40%	7,648.31

<b>203 - Court Security Fund Municipal Court</b>		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Court Expense		0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00
<b>Municipal Court Totals</b>		0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00
<b>Expense Total</b>		0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00



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203 - Court Security Fund Municipal Court	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
203-20-5310 Court Security	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00
Municipal Court Totals	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00
Expense Totals	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00

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204 - Court Fines/Local Truancy & Prevention Diversion Fund							
Revenue Summary							
Court Revenues							
Revenue Totals	719.34	916.67	(197.33)	1,485.00	11,000.00	13.50%	9,515.00
	719.34	916.67	(197.33)	1,485.00	11,000.00	13.50%	9,515.00
Expense Summary							
Court Expense	0.00	916.67	(916.67)	0.00	11,000.00	0.00%	11,000.00
Expense Totals	0.00	916.67	(916.67)	0.00	11,000.00	0.00%	11,000.00

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204 - Court Fines/Local Truancy & Prevention Diversion Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Court Revenues</b>							
204-4373 Court Fees	719.34	916.67	(197.33)	1,485.00	11,000.00	13.50%	9,515.00
Court Revenues Totals	719.34	916.67	(197.33)	1,485.00	11,000.00	13.50%	9,515.00
Revenue Totals	719.34	916.67	(197.33)	1,485.00	11,000.00	13.50%	9,515.00

<b>204 - Court Fines/Local Truancy &amp; Prev Truancy &amp; Prevention Diversion Fund F</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
Court Expense	0.00	916.67	(916.67)	0.00	11,000.00	0.00%	11,000.00		
<b>Truancy &amp; Prevention Diversion Fund T</b>	0.00	916.67	(916.67)	0.00	11,000.00	0.00%	11,000.00		
<b>Expense Total</b>	0.00	916.67	(916.67)	0.00	11,000.00	0.00%	11,000.00		

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204 - Court Fines/Local Truancy & Pre Truancy & Prevention Diversion	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
204-20-4374 Truancy & Prevention	0.00	916.67	(916.67)	0.00	11,000.00	0.00%	11,000.00
Truancy & Prevention Diversion Fund T	0.00	916.67	(916.67)	0.00	11,000.00	0.00%	11,000.00
Expense Totals	0.00	916.67	(916.67)	0.00	11,000.00	0.00%	11,000.00

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205 - Court Fines/Municipal Jury Fund							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Court Revenues	266.50	333.33	(66.83)	571.75	4,000.00	14.29%	3,428.25
Revenue Totals	266.50	333.33	(66.83)	571.75	4,000.00	14.29%	3,428.25
<b>Expense Summary</b>							
Court Expense	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
Expense Totals	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00

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205 - Court Fines/Municipal Jury Fund							
Court Revenues							
205-4373 Court Fees	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
	266.50	333.33	(66.83)	571.75	4,000.00	14.29%	3,428.25
Court Revenues Totals	266.50	333.33	(66.83)	571.75	4,000.00	14.29%	3,428.25
Revenue Totals	266.50	333.33	(66.83)	571.75	4,000.00	14.29%	3,428.25

<b>205 - Court Fines/Municipal Jury Fund</b>							
<b>Jury Expense</b>							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Court Expense	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
<b>Jury Expense Totals</b>	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
<b>Expense Total</b>	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00



City of Rice

Financial Statement

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205 - Court Fines/Municipal Jury Fund Jury Expense							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
205-20-5300 Jury Expense	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
Jury Expense Totals	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
Expense Totals	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00

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Revenue Summary

Transfers In

Revenue Totals

Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
2,504.85	0.00	2,504.85	5,889.83	0.00	0.00%	(5,889.83)
2,504.85	0.00	2,504.85	5,889.83	0.00	0.00%	(5,889.83)

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Transfers In

207-4999 Transfers In

Transfers In Totals

Revenue Totals

Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
2,504.85	0.00	2,504.85	5,889.83	0.00	0.00%	(5,889.83)
2,504.85	0.00	2,504.85	5,889.83	0.00	0.00%	(5,889.83)
2,504.85	0.00	2,504.85	5,889.83	0.00	0.00%	(5,889.83)

City of Rice  
Financial Statement  
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<b>240 - Donations</b>							
<b>Revenue Summary</b>							
Grants & Donations							
Revenue Totals	0.00	1,250.00	(1,250.00)	9,347.52	15,000.00	62.32%	5,652.48
	0.00	1,250.00	(1,250.00)	9,347.52	15,000.00	62.32%	5,652.48
<b>Expense Summary</b>							
Community Programs & Donations	10,561.94	1,250.00	9,311.94	12,512.48	15,000.00	83.42%	2,487.52
Expense Totals	10,561.94	1,250.00	9,311.94	12,512.48	15,000.00	83.42%	2,487.52

City of Rice  
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<b>240 - Donations</b>							
<b>Grants &amp; Donations</b>							
240-4477 Donations -Events Parks & Rec							
240-4479 Donations- Library							
Grants & Donations Totals							
Revenue Totals							
Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining	
0.00	833.33	(833.33)	9,347.52	10,000.00	93.48%	652.48	
0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00	
0.00	1,250.00	(1,250.00)	9,347.52	15,000.00	62.32%	5,652.48	
0.00	1,250.00	(1,250.00)	9,347.52	15,000.00	62.32%	5,652.48	

<b>240 - Donations Parks and Recreation</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Community Programs & Donations	10,278.97	833.33	9,445.64	12,229.51	10,000.00	122.30%	(2,229.51)
<b>Parks and Recreation Totals</b>	10,278.97	833.33	9,445.64	12,229.51	10,000.00	122.30%	(2,229.51)
<b>240 - Donations Library</b>							
Community Programs & Donations	282.97	416.67	(133.70)	282.97	5,000.00	5.66%	4,717.03
<b>Library Totals</b>	282.97	416.67	(133.70)	282.97	5,000.00	5.66%	4,717.03
<b>Expense Total</b>	10,561.94	1,250.00	9,311.94	12,512.48	15,000.00	83.42%	2,487.52

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<b>240 - Donations Parks and Recreation</b>		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
240-40-4478 Donation Expense- Parks &		10,278.97	833.33	9,445.64	12,229.51	10,000.00	122.30%	(2,229.51)
Parks and Recreation Totals		10,278.97	833.33	9,445.64	12,229.51	10,000.00	122.30%	(2,229.51)

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240 - Donations Library	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
240-80-4480 Donations Library - Expense	282.97	416.67	(133.70)	282.97	5,000.00	5.66%	4,717.03
Library Totals	282.97	416.67	(133.70)	282.97	5,000.00	5.66%	4,717.03
Expense Totals	10,561.94	1,250.00	9,311.94	12,512.48	15,000.00	83.42%	2,487.52



City of Rice  
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400 - Police Seizure Funds							
Revenue Summary							
Police Seizure Funds							
Revenue Totals	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
Expense Summary							
Office & Supplies	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
Operating Expense	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
Personnel/Payroll	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
Legal & Professional Fees	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
Repairs & Maintenance	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
Expense Totals	0.00	333.35	(333.35)	0.00	4,000.00	0.00%	4,000.00

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400 - Police Seizure Funds							
Police Seizure Funds							
400-7569 Police Seizure Funds Carry							
Police Seizure Funds Totals							
Revenue Totals							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00

<b>400 - Police Seizure Funds</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
<b>Police Seizure Funds</b>							
Legal & Professional Fees	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
Office & Supplies	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
Operating Expense	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
Personnel/Payroll	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
Repairs & Maintenance	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
<b>Police Seizure Funds Totals</b>	0.00	333.35	(333.35)	0.00	4,000.00	0.00%	4,000.00
<b>Expense Total</b>	0.00	333.35	(333.35)	0.00	4,000.00	0.00%	4,000.00

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<b>400 - Police Seizure Funds</b>									
<b>Police Seizure Funds</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
400-50-5201 Supplies	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00		
400-50-5204 Equipment	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00		
400-50-5206 Training Expense	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00		
400-50-5219 Investigations	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00		
400-50-5230 Facility	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00		
Police Seizure Funds Totals	0.00	333.35	(333.35)	0.00	4,000.00	0.00%	4,000.00		
Expense Totals	0.00	333.35	(333.35)	0.00	4,000.00	0.00%	4,000.00		

# City of Rice

## Financial Statement

### As of November 30, 2025

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500 - Grant Programs							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Grants & Donations							
Revenue Totals	0.00	2,990.50	(2,990.50)	0.00	35,886.00	0.00%	35,886.00
	0.00	2,990.50	(2,990.50)	0.00	35,886.00	0.00%	35,886.00
<b>Expense Summary</b>							
Grant Expense	1,871.36	2,990.50	(1,119.14)	4,211.36	35,886.00	11.74%	31,674.64
Expense Totals	1,871.36	2,990.50	(1,119.14)	4,211.36	35,886.00	11.74%	31,674.64

City of Rice  
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500 - Grant Programs	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Grants & Donations							
500-4901 Recreation Center Grant	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
500-4911 American Rescue Plan Act- Carry	0.00	2,573.83	(2,573.83)	0.00	30,886.00	0.00%	30,886.00
Grants & Donations Totals	0.00	2,990.50	(2,990.50)	0.00	35,886.00	0.00%	35,886.00
Revenue Totals	0.00	2,990.50	(2,990.50)	0.00	35,886.00	0.00%	35,886.00

<b>500 - Grant Programs</b>		<b>Grant Programs</b>									
		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining			
Grant Expense		1,871.36	2,573.83	(702.47)	3,071.36	30,886.00	9.94%	27,814.64			
<b>Grant Programs Totals</b>		1,871.36	2,573.83	(702.47)	3,071.36	30,886.00	9.94%	27,814.64			
<b>500 - Grant Programs</b>		<b>Parks and Recreation</b>									
		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining			
Grant Expense		0.00	416.67	(416.67)	1,140.00	5,000.00	22.80%	3,860.00			
<b>Parks and Recreation Totals</b>		0.00	416.67	(416.67)	1,140.00	5,000.00	22.80%	3,860.00			
<b>Expense Total</b>		1,871.36	2,990.50	(1,119.14)	4,211.36	35,886.00	11.74%	31,674.64			

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500 - Grant Programs	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
500-32-7771 American Rescue Plan Act-	1,871.36	2,573.83	(702.47)	3,071.36	30,886.00	9.94%	27,814.64
Grant Programs Totals	1,871.36	2,573.83	(702.47)	3,071.36	30,886.00	9.94%	27,814.64



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500 - Grant Programs Parks and Recreation		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
500-40-5901	Recreation Center Grant	0.00	416.67	(416.67)	1,140.00	5,000.00	22.80%	3,860.00
Parks and Recreation Totals		0.00	416.67	(416.67)	1,140.00	5,000.00	22.80%	3,860.00
Expense Totals		1,871.36	2,990.50	(1,119.14)	4,211.36	35,886.00	11.74%	31,674.64

# City of Rice

## Financial Statement

### As of November 30, 2025

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950 - Rice EDC							
Revenue Summary							
Sales & Property Taxes	4,505.11	4,400.00	105.11	8,803.43	52,800.00	16.67%	43,996.57
EDC Account Carry Forward Year End	0.00	12,430.00	(12,430.00)	0.00	149,160.00	0.00%	149,160.00
Revenue Totals	4,505.11	16,830.00	(12,324.89)	8,803.43	201,960.00	4.36%	193,156.57
Expense Summary							
Personnel/Payroll	600.00	1,041.66	(441.66)	1,110.00	12,500.00	8.88%	11,390.00
Office & Supplies	0.00	170.83	(170.83)	68.88	2,050.00	3.36%	1,981.12
Operating Expense	60.00	266.66	(206.66)	60.00	3,200.00	1.88%	3,140.00
Legal & Professional Fees	0.00	166.66	(166.66)	0.00	2,000.00	0.00%	2,000.00
Community Programs & Donations	350.00	2,083.33	(1,733.33)	398.71	25,000.00	1.59%	24,601.29
Capital	52,185.05	5,833.33	46,351.72	52,185.05	70,000.00	74.55%	17,814.95
Grant Expense	0.00	2,500.00	(2,500.00)	0.00	30,000.00	0.00%	30,000.00
EDC Reserves	0.00	4,767.50	(4,767.50)	0.00	57,210.00	0.00%	57,210.00
Expense Totals	53,195.05	16,829.97	36,365.08	53,822.64	201,960.00	26.65%	148,137.36

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950 - Rice EDC	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Sales &amp; Property Taxes</b>							
950-4132 4B Economic Development Sales	4,505.11	4,400.00	105.11	8,803.43	52,800.00	16.67%	43,996.57
Sales & Property Taxes Totals	4,505.11	4,400.00	105.11	8,803.43	52,800.00	16.67%	43,996.57
<b>EDC Account Carry Forward Year End Estimated Balance</b>							
950-8001 EDC Account Carry Forward Year	0.00	12,430.00	(12,430.00)	0.00	149,160.00	0.00%	149,160.00
EDC Account Carry Forward Year End Estimated Balance Totals	0.00	12,430.00	(12,430.00)	0.00	149,160.00	0.00%	149,160.00
Revenue Totals	4,505.11	16,830.00	(12,324.89)	8,803.43	201,960.00	4.36%	193,156.57

<b>950 - Rice EDC EDC General Administration</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
Capital	52,185.05	5,833.33	46,351.72	52,185.05	70,000.00	74.55%	17,814.95		
Community Programs & Donations	350.00	2,083.33	(1,733.33)	398.71	25,000.00	1.59%	24,601.29		
EDC Reserves	0.00	4,767.50	(4,767.50)	0.00	57,210.00	0.00%	57,210.00		
Grant Expense	0.00	2,500.00	(2,500.00)	0.00	30,000.00	0.00%	30,000.00		
Legal & Professional Fees	0.00	166.66	(166.66)	0.00	2,000.00	0.00%	2,000.00		
Office & Supplies	0.00	170.83	(170.83)	68.88	2,050.00	3.36%	1,981.12		
Operating Expense	60.00	266.66	(206.66)	60.00	3,200.00	1.88%	3,140.00		
Personnel/Payroll	600.00	1,041.66	(441.66)	1,110.00	12,500.00	8.88%	11,390.00		
<b>EDC General Administration Totals</b>	<b>53,195.05</b>	<b>16,829.97</b>	<b>36,365.08</b>	<b>53,822.64</b>	<b>201,960.00</b>	<b>26.65%</b>	<b>148,137.36</b>		
<b>Expense Total</b>	<b>53,195.05</b>	<b>16,829.97</b>	<b>36,365.08</b>	<b>53,822.64</b>	<b>201,960.00</b>	<b>26.65%</b>	<b>148,137.36</b>		

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950 - Rice EDC EDC General Administration		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
950-10-5109 Contract Labor		600.00	833.33	(233.33)	1,110.00	10,000.00	11.10%	8,890.00
950-10-5201 Office Supplies		0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
950-10-5202 Printing Supplies		0.00	25.00	(25.00)	68.88	300.00	22.96%	231.12
950-10-5203 Postage		0.00	20.83	(20.83)	0.00	250.00	0.00%	250.00
950-10-5206 Training Expense		0.00	208.33	(208.33)	0.00	2,500.00	0.00%	2,500.00
950-10-5211 Electric Service		0.00	100.00	(100.00)	0.00	1,200.00	0.00%	1,200.00
950-10-5223 Audit Expense		0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
950-10-5224 Legal and Professional Fees		0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
950-10-5227 Advertising		60.00	83.33	(23.33)	60.00	1,000.00	6.00%	940.00
950-10-5229 Public & Employee Relations		0.00	416.67	(416.67)	48.71	5,000.00	0.97%	4,951.29
950-10-5452 Hardware/Software		0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
950-10-5700 Property Acquisitions		52,185.05	5,833.33	46,351.72	52,185.05	70,000.00	74.55%	17,814.95
950-10-5702 Business Improvement		0.00	2,500.00	(2,500.00)	0.00	30,000.00	0.00%	30,000.00
950-10-8009 EDC Reserves		0.00	4,767.50	(4,767.50)	0.00	57,210.00	0.00%	57,210.00
950-10-9501 Recreational Improvements		0.00	833.33	(833.33)	0.00	10,000.00	0.00%	10,000.00
950-10-9502 EDC Property Improvements		350.00	833.33	(483.33)	350.00	10,000.00	3.50%	9,650.00
EDC General Administration Totals		53,195.05	16,829.97	36,365.08	53,822.64	201,960.00	26.65%	148,137.36
Expense Totals		53,195.05	16,829.97	36,365.08	53,822.64	201,960.00	26.65%	148,137.36

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988 - City Reserves							
Revenue Summary							
Savings Account Carry Forward Year End							
Revenue Totals							
	0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00
	0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00
Expense Summary							
City Reserves	0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00
Expense Totals	0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00

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988 - City Reserves							
Savings Account Carry Forward							
Year End Estimated Balance							
988-8002 Savings Account Carry Forward							
	0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00
Savings Account Carry Forward Year	0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00
End Estimated Balance Totals							
Revenue Totals	0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00

988 - City Reserves Reserve Funds		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
City Reserves		0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00
Reserve Funds Totals		0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00
Expense Total		0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00



City of Rice  
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988 - City Reserves Reserve Funds		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
988-98-8003 City Reserves		0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00
Reserve Funds Totals		0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00
Expense Totals		0.00	9,144.42	(9,144.42)	0.00	109,733.00	0.00%	109,733.00



## **11. New Business**

- a. Discuss and Consider approval of the Miles replat.

This replat has been reviewed by Bureau Veritas.

The county is grandfathering the ½ acre state septic system regulation since these are old and small lots.

All public notices have been published, and all certified letters have gone out according to regulations.

The planning and zoning board had a December 8, 2025, meeting but did not have a quorum.

According to our ordinance, Section 24 Chapter 10A, since the P & Z is an advisory board only, city council can approve the replat without the recommendation of the P & Z.



Specific Use Permit



Plat Application



Variance



Zoning Change

CLAUDE & LITZA MILES  
Name of Applicant

10-22-25  
Date of Application

14012 NW Country Rd 190  
Address

903-467-4079 / 8122  
Phone

RICE Tx 75155  
City State Zip

\_\_\_\_\_  
Specific Use Requested

RESIDENTIAL  
Present Zoning

SEE ATTACHED  
Legal Description of Property

\_\_\_\_\_  
Requested Zoning

CLAUDE & LITZA MILES  
Name of Property Owner

☐ Existing Building

☐ New Construction

☒ Mobile Home  
Year 2025 Model \_\_\_\_\_  
Other \_\_\_\_\_  
Other \_\_\_\_\_

Type of Construction \_\_\_\_\_

Size \_\_\_\_\_ Cost \_\_\_\_\_ ☐ Septic ☐ Sewer

Driveways \_\_\_\_\_ Culverts \_\_\_\_\_

☐ Site Plan Attached

☐ Building Plan Attached

Proposed Date of Occupancy \_\_\_\_\_

Claude Miles 10-22-25  
Applicant Signature Date

STAFF NOTES:

\_\_\_\_\_  
City Secretary Date

Fee Paid: ☐ YES ☐ NO

Scheduled Date Of  
Council Meeting: \_\_\_\_\_  
(Applicant must be present @ mtg)



**NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.**

**RELEASE OF LIEN**

**Date:** December 12, 2024

**Holder of Note and Lien:** Betty Lou Clem and Milford Gene Clem

**Holder's Mailing Address:**

433 Thistle Drive  
Garland, Texas 75043  
Dallas County

**Note**

**Date:** October 8, 2021

**Original Principal Amount:** \$31,500.00

**Borrower:** Litza Miles and Claude Verner Miles, Jr.

**Lender:** Betty Lou Clem and Milford Gene Clem

**Maturity Date:** October 8, 2028

**Note and Lien Are Described in the Following Documents:**

Warranty Deed With Vendor's Lien, dated October 8, 2021, from Betty Lou Clem and Milford Gene Clem, recorded in Instrument No. 2021-011172, Official Records of Navarro County, Texas; and Deed of Trust, dated October 8, 2021, from Litza Miles and Claude Verner Miles, Jr. to Lowell Olsen Dunn, Trustee for the benefit of Betty Lou Clem and Milford Gene Clem, recorded in Instrument No. 2021-011173, Official Records of Navarro County, Texas.

**Property (including any improvements) to Be Released from Lien ("Property"):**

Lots 101B, 102A, 102B and 103A located in VALLEY VIEW RANCH, a subdivision in Navarro County, Texas according to the plat there, recorded at Volume 4, Page 46, Plat Records of Navarro County, Texas.

---

Holder of Note and Lien is the owner and holder of the Note and Lien described above.

For value received, Holder of Note and Lien releases the Property from the Liens.

When the context requires, singular nouns and pronouns include the plural.

  
Betty Lou Clem

STATE OF TEXAS  
COUNTY OF NAVARRO

)  
)

This instrument was acknowledged before me on the 12 day of December, 2024, by Betty Lou Clem.

  
Notary Public, State of Texas




  
Milford Gene Clem

STATE OF TEXAS  
COUNTY OF NAVARRO

)  
)

This instrument was acknowledged before me on the 12 day of December, 2024, by Milford Gene Clem.

  
Notary Public, State of Texas

**AFTER RECORDING RETURN TO:**  
Lowell O. Dunn, PC  
P. O. Box 507  
Corsicana, Texas 75151



FILED ELECTRONICALLY

**THE STATE OF TEXAS  
COUNTY OF NAVARRO**

I hereby certify that this instrument was FILED on the  
date and the time stamped hereon by me and was duly  
RECORDED in the Records of Navarro County, Texas.

2025-000849 RE

01/31/2025 02:27:32 PM Total Fees: \$29.00

Sherry Dowd, County Clerk  
Navarro County, Texas

A handwritten signature in cursive script that reads "Sherry Dowd".



11b. Discuss and Consider approval of the Chalmers replat

This replat has been reviewed by Bureau Veritas.

The county is grandfathering the ½ acre state regulations since these are old and small lots. All public notices have been published and certified letters have been sent according to regulations.

According to our ordinance, Section 24 Chapter 10A, since the P &Z is an advisory board only, city council can approve the replat without the recommendation of the P & Z.





☐ Specific Use Permit ☒ Plat Application  
☐ Variance ☐ Zoning Change

Ollis & Angela Chalmers  
Name of Applicant

10-07-2025  
Date of Application

2112 Stovall Dr  
Address

214 475 6728  
Phone

Dallas TX 75216  
City State Zip

combine 3 lots into 1  
Specific Use Requested

Residential  
Present Zoning

See Attached  
Legal Description of Property

Requested Zoning

Ollis & Angela Chalmers  
Name of Property Owner

☐ Existing Building  
☐ New Construction  
☐ Mobile Home  
Year \_\_\_\_\_ Model \_\_\_\_\_  
Other \_\_\_\_\_  
Other \_\_\_\_\_

Type of Construction \_\_\_\_\_

Size \_\_\_\_\_ Cost \_\_\_\_\_ ☐ Septic ☐ Sewer

Driveways \_\_\_\_\_ Culverts \_\_\_\_\_

☐ Site Plan Attached ☐ Building Plan Attached

Proposed Date of Occupancy \_\_\_\_\_

Cal 10-7-25  
Applicant Signature Date

STAFF NOTES:

\_\_\_\_\_  
City Secretary Date

Fee Paid: ☐ YES ☐ NO

Scheduled Date Of  
Council Meeting: \_\_\_\_\_  
(Applicant must be present @ mtg)

griffin

# OWNER'S CERTIFICATE

STATE OF TEXAS  
COUNTY OF NAVARRO

WHEREAS Olla and Angela Chalmers are the owners of a tract of land situated in the John T. Price Survey, Abstract Number 936, in Navarro County, Texas, being all of Lots 2578, 2579, and 2580 of Valley View Ranch Estates, Phases I & II, on addition to the City of Rice, Navarro County, Texas, according to the plat thereof recorded in Volume 44, Page 44 of the Plat Records of Navarro County, Texas (P.R.A.C.T.) and the County Records of Navarro County, Texas (C.R.A.C.T.), and being more particularly described as follows:

**BEGINNING** at a 1/2 inch iron rod with cap stamped RPLS 8958 set in the northeast line of Lot 8 of Raymond Hayes Sub-Division, on addition to the City of Rice, Navarro County, Texas, according to the plat thereof recorded in Volume 5, Page 80, P.R.A.C.T., for the south corner of said Lot 2578 and the west corner of Lot 2579 of said Valley View Ranch Estates, Phases I & II;

**THENCE** North 30 degrees 45 minutes 51 seconds West, along the southwest line of said Lot 2578 and the southeast line of said Lot 2579, a distance of 210.00 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set for the west corner of said Lot 2578 and the south corner of Lot 2579 of said Valley View Ranch Estates, Phases I & II;

**THENCE** North 56 degrees 48 minutes 56 seconds East, along the northeast line of said Lot 2578, 2579, and 2580 and the southeast line of said Lot 2418 and Lot 2419 of said Valley View Ranch Estates, Phases I & II, a distance of 180.35 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set for the common corner of said Lots 2568 and 2408 and Lots 2404 and 2564 of said Valley View Ranch Estates, Phases I & II;

**THENCE** South 30 degrees 34 minutes 23 seconds East, along the common line of said Lots 2568 and 2564, a distance of 180.00 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set in the northeast line of said Lot 2568 and the southeast line of said Lot 2564;

**THENCE** South 58 degrees 48 minutes 56 seconds West, along the northeast line of said Lot 2568 and the southeast line of said Lot 2564, a distance of 180.00 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set for the beginning of a curve to the left;

**THENCE** in a southeasterly direction along the curving line of said Lot 2568 and the southeast line of said Lot 2564, a distance of 6.44 feet to a central angle of 150 degrees 00 minutes 00 seconds, and then along the arc of said curve, a distance of 26.36 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set for the beginning of a curve to the left;

**THENCE** in a southeasterly direction along the curving line of said Lot 2568 and the southeast line of said Lot 2564, a distance of 6.44 feet to a central angle of 150 degrees 00 minutes 00 seconds, and then along the arc of said curve, a distance of 26.36 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set for the beginning of a curve to the left;

**THENCE** South 56 degrees 48 minutes 56 seconds West, along the northeast line of said Lot 2568 and the southeast line of said Lot 2564, a distance of 180.00 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set for the beginning of a curve to the left;

**THENCE** South 56 degrees 48 minutes 56 seconds West, along the northeast line of said Lot 2568 and the southeast line of said Lot 2564, a distance of 180.00 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set for the beginning of a curve to the left;

**THENCE** South 56 degrees 48 minutes 56 seconds West, along the northeast line of said Lot 2568 and the southeast line of said Lot 2564, a distance of 180.00 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set for the beginning of a curve to the left;

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**THENCE** South 56 degrees 48 minutes 56 seconds West, along the northeast line of said Lot 2568 and the southeast line of said Lot 2564, a distance of 180.00 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set for the beginning of a curve to the left;

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**THENCE** South 56 degrees 48 minutes 56 seconds West, along the northeast line of said Lot 2568 and the southeast line of said Lot 2564, a distance of 180.00 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set for the beginning of a curve to the left;

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**THENCE** South 56 degrees 48 minutes 56 seconds West, along the northeast line of said Lot 2568 and the southeast line of said Lot 2564, a distance of 180.00 feet to a 1/2 inch iron rod with cap stamped RPLS 8958 set for the beginning of a curve to the left;

**CERTIFICATE OF APPROVAL**  
I hereby certify that the above and foregoing plat of LOT 2578 OF VALLEY VIEW RANCH ESTATES, PHASES I & II, is in accordance with the provisions of Chapter 212 of the Texas Local Government Code, 2005.

City Mayor

JOHN T. PRICE SURVEY  
ABSTRACT NO. 936

JOHN WOOD SURVEY  
ABSTRACT NO. 836



1/2" IRON ROD WITH CAP STAMPED RPLS 8958

1/2" IRON ROD WITH CAP STAMPED RPLS 8958

1/2" IRON ROD WITH CAP STAMPED RPLS 8958

1/2" IRON ROD WITH CAP STAMPED RPLS 8958

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1/2" IRON ROD WITH CAP STAMPED RPLS 8958

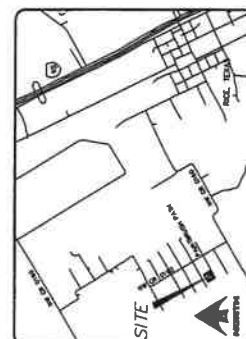
STATE OF TEXAS  
COUNTY OF ELLIS

BEFORE ME, the undersigned, a Notary Public in and for the said County and State, on this day personally appeared David S. Griffin, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and considerations therein expressed, and under oath stated that the statements in the foregoing certificate are true.

Dated this the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

David S. Griffin, Texas RPLS No. 8958  
Registered Professional Land Surveyor  
Griffin Land Survey, Inc.  
903 W. Ennis Ave., Suite 1  
Ennis, Texas 75119  
(903) 800-1072  
TBPELS Firm No. 101948-13

**ABBREVIATION LEGEND**  
O.P.R.A.C.T. OFFICIAL PUBLIC RECORDS OF NAVARRO COUNTY, TEXAS  
D.R.A.C.T. DEED RECORDS OF NAVARRO COUNTY, TEXAS  
P.R.A.C.T. PLAT RECORDS OF NAVARRO COUNTY, TEXAS  
INSTR. NO. INSTRUMENT NUMBER  
VOL. & PG. VOLUME PAGE  
SQ. FT. SQUARE FEET  
EASEMENT EASEMENT  
IRON ROD FOUND IRON ROD FOUND  
CONTROLLING MONUMENT CONTROLLING MONUMENT  
(C.M.)



LOCATION MAP  
(NOT TO SCALE)

STATE OF TEXAS  
COUNTY OF ELLIS

BEFORE ME, the undersigned, a Notary Public in and for the said County and State, on this day personally appeared David S. Griffin, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and considerations therein expressed, and under oath stated that the statements in the foregoing certificate are true.

Dated this the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

David S. Griffin, Texas RPLS No. 8958  
Registered Professional Land Surveyor  
Griffin Land Survey, Inc.  
903 W. Ennis Ave., Suite 1  
Ennis, Texas 75119  
(903) 800-1072  
TBPELS Firm No. 101948-13

# GENERAL NOTES

1. Basis of Bearings is the State Plane Coordinate System of 1983, Texas North Central Zone (4202).
2. These properties lie within Zone X of the Flood Insurance Rate Map for Navarro County, Texas and are not in a Special Flood Hazard Area as shown on the effective date of June 5, 2012. Zone X is defined as "Area determined to be outside the 0.2% annual chance floodplain".
3. This survey was performed without the benefit of a Title Commitment.

# REPLAT VALLEY VIEW ESTATES LOT 2578R

0.804 ACRES  
BEING A REPLAT OF LOTS 2578, 2579, & 2580  
OF VALLEY VIEW RANCH ESTATES, PHASES I & II  
RECORDED IN VOLUME 44, PAGE 44  
PLAT RECORDS OF NAVARRO COUNTY, TEXAS IN THE  
JOHN T. PRICE SURVEY, ABSTRACT NO. 936  
NAVARRO COUNTY, TEXAS  
MARCH, 2025 GLS JOB NO. 2403128  
SHEET 1 OF 1



OWNER:  
OLLA & ANGELA CHALMERS  
903 W. Ennis Ave., Suite 1  
Ennis, Texas 75119  
(903) 475-4778  
TBPELS Firm No. 101948-13



EXECUTED on October 31, 2023.

S. Galindo  
Secundino Galindo Aparicio nka Secundino Galindo

### ACKNOWLEDGMENT

State of Texas

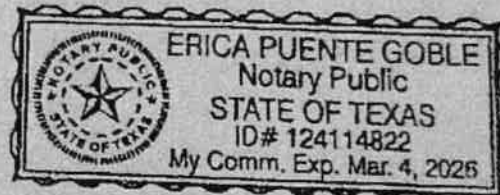
County of Dallas

This instrument was acknowledged before me on 31 day of October, 2023 by  
Secundino Galindo Aparicio nka Secundino Galindo.

[Signature]  
Notary Public

Affix stamp/seal:

**AFTER RECORDING, RETURN TO:**  
Ollis Chalmers and Angela Chalmers  
51050, 51066 and 51072 NW Private Rd  
Rice, TX 75155





**EXHIBIT "A"**  
Legal Description

Lots 257B, 257A and 256B, of VALLEY VIEW RANCH ESTATES PHASE II & III, a subdivision in Navarro County, Texas, according to the map or plat thereof recorded in Volume 4, Page 46, Plat Records, Navarro County, Texas.

FILED ELECTRONICALLY

THE STATE OF TEXAS  
COUNTY OF NAVARRO

I hereby certify that this instrument was FILED on the  
date and the time stamped hereon by me and was duly  
RECORDED in the Records of Navarro County, Texas.

2023-010211 WD  
10/31/2023 04:18:19 PM Total Fees: \$34.00

Sherry Dowd, County Clerk  
Navarro County, Texas

*Sherry Dowd*





11c. Discuss and Consider action on the 2022-2023 audit report

**CITY OF RICE**  
***ANNUAL FINANCIAL REPORT***  
***FOR THE YEAR ENDED SEPTEMBER 30, 2023***



City of Rice  
Annual Financial Report  
For the Year Ended September 30, 2023

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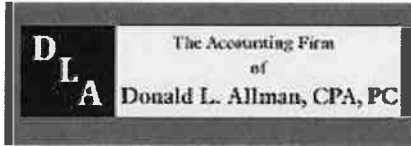
City of Rice  
Annual Financial Report  
For the Year Ended September 30, 2023

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Donald L Allman, CPA, PC  
160 Owen Pass  
Liberty Hill, Texas 78642  
Email: dallman@donallmancpa.com

---

CERTIFIED PUBLIC ACCOUNTANT

### **Independent Auditor's Report**

To the City Council  
City of Rice  
305 North Dallas St.  
Rice, Texas 75155

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Rice, Texas as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Rice, Texas' basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Rice, Texas', as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-9, schedule of changes in net pension liability and related ratios on page 28, schedule of pension expense and deferred outflows and inflows on page 29, schedule of changes in total OPEB liability and related ratios on page 30, and budgetary comparative information on page 35, schedule of share of net pension liability for the next ten years on page 36, schedule of contributions on page 37, and related notes on page 38, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Rice, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statement are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2025 on our consideration of the City of Rice, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Rice, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Rice, Texas' internal control over financial reporting and compliance.

Respectfully submitted,

Donald L. Allman, CPA, PC

Liberty Hill, Texas  
December 4, 2025



# The City of Rice



## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of City of Rice's annual financial report presents our discussion and analysis of the City's financial performance during the year ended September 30, 2023. Please read it in conjunction with the City's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

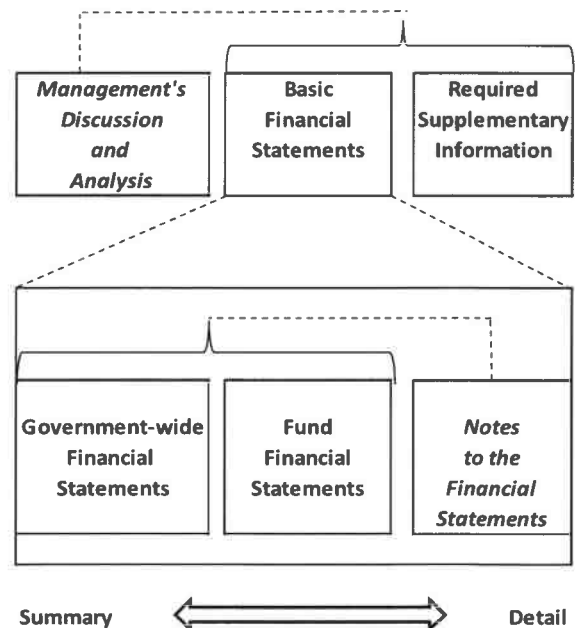
- The City's total combined net position on government-wide financial statements for the General Fund was \$3,271,824 at September 30, 2023.
- During the year, the City reported a net position increase of \$174,193 in the general fund for government-wide financial statements.
- The City reported a net position increase of \$242,714 before transfers on a governmental funds basis in the General Fund.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – *management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide* financial statements that provide both *long-term* and short-term information about the City's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City's operations in more detail than the government-wide statements.
- The *governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Fiduciary fund* statements provide information about the financial relationships in which the City acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.
- *Business Activities* statements provide information about for-profit activities. Proprietary fund statements are considered business activities.

Figure A-1, Required Components of the City's Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

### **Government-wide Statements**

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. The two government-wide statements report the City's net position and how it has changed. Net position – the difference between the City's assets and liabilities – is one way to measure the City's financial health or *position*.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City, one needs to consider additional nonfinancial factors such as changes in the City's tax base.

The government-wide financial statements of the City include the *Governmental and Business-type activities*. Most of the City's basic services are included here, such as public safety, sanitation, culture and recreation, street maintenance, water and sewer and general administration. Property taxes, charges for services, and grants finance most of these activities.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the City's most significant *funds* – not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The City has the following kinds of funds:

- *Governmental funds* – Most of the City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.

## **FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

Net position. The City's combined net position was \$ 3.3 million at September 30, 2023. (See Table A-1).

**Table A-1**  
City of Rice's Net Position  
(In million dollars)

	2023	2022	Total Percentage Change
Current assets:			
Cash and cash equivalents	774,938	514,004	51%
Receivables	94,790	93,307	2%
Net Pension asset	15,991	64,385	-75%
Total current assets:	<u>885,719</u>	<u>671,696</u>	32%
Noncurrent assets:			
Land, Buildings & Improvements, CIP	3,849,552	3,811,051	1%
Less accumulated depreciation	(1,275,536)	(1,164,428)	10%
Other assets	0	0	
Total noncurrent assets	<u>2,574,016</u>	<u>2,646,623</u>	-3%
Total Assets	<u>3,459,735</u>	<u>3,318,319</u>	4%
Deferred Outflows	<u>59,491</u>	<u>14,284</u>	316%
Current liabilities:			
Accounts payable and accrued liabilities	140,890	124,163	13%
Deferred revenue	-	-	
Total current liabilities	<u>140,890</u>	<u>124,163</u>	
Long-term liabilities:			
OPEB payable	19,934	28,310	
Noncurrent liabilities due in one year	24,005	10,864	121%
Noncurrent liabilities due more than 1 yr	-	24,005	-100%
Total Liabilities	<u>184,829</u>	<u>187,342</u>	-1%
Deferred Inflows	<u>62,573</u>	<u>47,630</u>	31%
Net Position:			
Net Investment in capital assets	2,550,011	2,611,754	-2%
Restricted	534,710	311,395	72%
Unrestricted	187,103	174,482	7%
Total Net Position	<u>3,271,824</u>	<u>3,097,631</u>	6%

The City has restricted net position of \$534,710 that represents next year's payment from debt service of \$24,570, \$210,973 for Court funds and \$121,817 for the EDC and \$167,608 for Grant funds. The \$187,103 of unrestricted net position represents resources available to fund the programs of the City next year.

**Changes in net position.** The City's total revenues were \$1,412,895. A significant portion, 41 percent, of the City's revenue comes from taxes, while 36 percent relates to charges for services and fines. The total cost of all programs and services was \$1,238,702; 37 percent of these costs are for public safety activities.

#### Governmental Activities

- Property tax revenues increased from \$299,515 to \$328,288.



**Table A-2**  
City of Rice's Changes in Net Position  
(In million dollars)

	2023	2022	Total Percentage Change
	<u>2023</u>	<u>2022</u>	<u>2023-2022</u>
Program Revenues:			
Charges for Services-General Fund	514,688	533,635	-4%
General Revenues			
Property Taxes	328,288	299,518	10%
Sales Taxes	247,059	247,588	0%
Franchise fees	61,902	51,520	20%
Grants and Contributions	156,115	70,934	120%
Investment Earnings	-	-	**
Other revenues	104,843	141,831	-26%
Total Revenues	<u>1,412,895</u>	<u>1,345,026</u>	5%
General Government	418,314	367,043	14%
Public Safety	462,485	422,407	9%
Highways and Streets	136,086	130,721	4%
Municipal Court	220,224	291,587	-24%
Interest & Fiscal charges	1,593	1,811	-12%
Total Expenses	<u>1,238,702</u>	<u>1,213,569</u>	2%
Excess (Deficiency) Before Other Resources, Uses and Transfers:			
Other Resources (Uses)	-	-	
Transfers In (Out)	-	-	
Increase (Decrease) in Net Position	<u>174,193</u>	<u>131,457</u>	33%

Table A-3 presents the cost of each of the City's largest functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

- The cost of *all governmental activities* this year was \$1.2 million.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$300 thousand.

**Table A-3**  
Net Cost of Selected City Functions  
(In million dollars)

	Total Cost of Services		% Change	Net Cost of Services		% Change
	2023	2022		2023	2022	
General Government	418,314	367,043	14%	313,723	367,043	-15%
Public Safety	462,485	422,407	9%	462,485	422,407	9%
Highways and Streets	136,086	130,721	4%	136,086	130,721	4%

## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenues from governmental fund types totaled \$1.4 million, while the previous year it was \$1.35 million.

### General fund Budgetary Highlights

Budgeted revenues were \$1,419,930, actual revenues were \$1,409,919,, a deficit of (10,011). Budgeted expenses were \$1,276,197, actual expenses were \$1,167,205, a benefit of \$108,992. Revenues are less mainly due to less grant revenues, and expenses are less due to less capital expenditures.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2023, the City had invested \$3,849,552, in a broad range of capital assets, including land, infrastructure, equipment, buildings, and vehicles. (See Table A-4) This amount represents an increase (including additions and deductions) over last year of \$38,501.

**Table A-4**  
City's Capital Assets  
(In million dollars)

	2023	2022	Total Percentage Change 2022-2021
Land	74,224	74,224	0%
Construction in Progress	945,613	945,613	0%
Infrastructure	1,113,222	1,113,222	0%
Buildings and Improvements	1,033,025	1,033,025	0%
Equipment	203,664	181,612	12%
Vehicles	479,804	463,355	4%
Totals at historical cost	3,849,552	3,811,051	1%
Total accumulated depreciation	(1,275,536)	(1,164,428)	-10%
Net capital assets	2,574,016	2,646,623	-3%

### Long Term Debt

At year-end, the City had \$24 thousand in bonds, leases and notes outstanding as shown in Table A-5. More detailed information about the City's debt is presented in the notes to the financial statements.

**Table A-5**  
City's Long-Term Debt  
(In million dollars)

	2023	2022	Total Percentage Change 2022-2021
Bonds payable	-	-	
Notes payable & leases	24,005	34,869	-31%
Loans payable	-	-	**
Less deferred amount			
On refundings	-	-	
Total bonds & notes payable	24,005	34,869	-31%

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's budgetary general fund balance is not expected to substantially change during fiscal year 2022-2023.

#### CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City of Rice at 105 4<sup>th</sup> Ave., Rice, TX 75860 or 254-739-2547.

## BASIC FINANCIAL STATEMENTS



STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023

	Primary Government	
	Governmental Activities	Total
<b>ASSETS:</b>		
Cash and Cash Equivalents	\$ 240,228	\$ 240,228
Receivables (net of allowances for uncollectibles)	94,790	94,790
Restricted Assets:		
Cash	534,710	534,710
Net Pension Asset	15,991	15,991
Capital Assets (net of accumulated depreciation):		
Land & Construction in Progress	1,019,837	1,019,837
Buildings, Equipment and System, net	1,554,179	1,554,179
Total Assets	<u>3,459,735</u>	<u>3,459,735</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflow Related to Pensions	43,380	43,380
Deferred Outflow Related to OPEB	16,111	16,111
Total Deferred Outflow of Resources	<u>59,491</u>	<u>59,491</u>
<b>LIABILITIES:</b>		
Accounts Payable and Other Current Liabilities	140,890	140,890
Accrued Interest Payable	-	-
Noncurrent Liabilities -		
Consumer Deposits	-	-
Accrued Vacation & Sick Leave payable	-	-
Net Pension Liability	-	-
Net OPEB Liability	19,934	19,934
Due within one year	24,005	24,005
Due in more than one year	-	-
Total Liabilities	<u>184,829</u>	<u>164,895</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflow Related to Pensions	62,573	62,573
Total Deferred Inflows of Resources	<u>62,573</u>	<u>581,160</u>
<b>NET POSITION:</b>		
Net Investment in Capital Assets	2,550,011	2,550,011
Restricted For:		
Debt Service	24,570	24,570
Special Revenue Funds	510,140	510,140
Unrestricted	187,103	187,103
Total Net Position	<u>\$ 3,271,824</u>	<u>\$ 3,271,824</u>

The accompanying notes are an integral part of this statement.

CITY OF RICE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-2

Functions/Programs	Program Revenues			Net (Expense) Revenue and changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
<b>PRIMARY GOVERNMENT</b>						
Governmental Activities						
General Government	\$ 418,314	\$ 104,591	\$ 156,115	\$ -	\$ (157,608)	\$ (157,608)
Public Safety	462,485	-	-	-	(462,485)	(462,485)
Highway & Streets	136,086	-	-	-	(136,086)	(136,086)
Municipal Court'	220,224	410,097	-	-	189,873	189,873
Interest and Fiscal Charges	1,593	-	-	-	(1,593)	(1,593)
Total Governmental Activities	1,238,702	514,688	156,115	-	(567,899)	(567,899)
General Revenues						
Property Taxes					328,288	328,288
Sales Taxes					247,059	247,059
Franchise Taxes					61,902	61,902
Investment Earnings					-	-
Miscellaneous					104,843	104,843
Total General Revenues					742,092	742,092
Change in Net Position					174,193	174,193
Net Position - Beginning					3,097,631	3,097,631
Net Position - Ending					\$ 3,271,824	\$ 3,271,824

The accompanying notes are an integral part of this statement.

CITY OF RICE  
BALANCE SHEET – GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023

EXHIBIT A-3

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Assets:			
Cash and Cash Equivalents	\$ 240,228	\$ 534,710	\$ 774,938
Receivables (net of allowances for uncollectibles)	94,790	-	94,790
Total Assets	<u>\$ 335,018</u>	<u>\$ 534,710</u>	<u>\$ 869,728</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 140,890	\$ -	\$ 140,890
Due to Other Funds	-	-	-
Total Liabilities	<u>140,890</u>	<u>-</u>	<u>140,890</u>
Deferred Inflows of Resources			
Unavailable Revenue- <i>Property</i> Taxes	38,074	-	38,074
Total Deferred Inflows of Resources	<u>38,074</u>	<u>-</u>	<u>38,074</u>
Fund Balances:			
Restricted Fund Balances:			
Restricted for Law Enforcement	-	534,710	534,710
Unassigned	156,054	-	156,054
Total Fund Balance	<u>156,054</u>	<u>534,710</u>	<u>690,764</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 335,018</u>	<u>\$ 534,710</u>	<u>\$ 869,728</u>

The accompanying notes are an integral part of this statement



**CITY OF RICE**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2023**

**EXHIBIT A-4**

Total fund balances - governmental funds balance sheet	\$ 690,764
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Accrued Vacation & Sick Leave payable not recognized in governmental funds	-
Net Pension Asset is not recognized in governmental funds	15,991
Capital assets used in governmental activities are not reported in the funds:	2,574,016
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	38,074
Payables for notes which are not due in the current period are not reported in the funds.	(24,005)
Recognition of the City's proportionate share of the net OPEB liability is not reported in the funds.	(19,934)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(62,573)
Deferred Outflows of Resources for OPEB is not reported in governmental funds	16,111
Deferred Resource Outflows related to the pension plan are not reported in the funds.	43,380
Net position of governmental activities - Statement of Net Position	<u>\$ 3,271,824</u>

The accompanying notes are an integral part of this statement.

**CITY OF RICE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**EXHIBIT A-5**

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenue:			
Taxes:			
General Property Taxes	\$ 325,312	\$ -	\$ 325,312
General Sales and Use Taxes	202,790	44,269	247,059
Franchise Taxes	61,902	-	61,902
License and Permits	18,158	-	18,158
Miscellaneous	89,843	15,000	104,843
Charges for Services	26,084	-	26,084
Fines	381,259	28,838	410,097
Rents	60,349	-	60,349
Investment Earnings	-	-	-
Contributions and Donations & Grants	-	156,115	156,115
Total Revenues	<u>1,165,697</u>	<u>244,222</u>	<u>1,409,919</u>
Expenditures:			
Current:			
General Government	182,749	46,100	228,849
Public Safety	428,596	-	428,596
Highway & Streets	102,623	-	102,623
Municipal Court	215,865	-	215,865
Debt Service:			-
Principal	10,864	-	10,864
Interest and Fiscal Charges	1,593	-	1,593
Capital Outlay:			-
Equipment & grant expenses	38,501	140,314	178,815
Total Expenditures	<u>980,791</u>	<u>186,414</u>	<u>1,167,205</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>184,906</u>	<u>57,808</u>	<u>242,714</u>
Other Financing Sources (Uses):			
Transfers in	-	165,507	165,507
Transfers out	(165,507)	-	(165,507)
Total Other Financing Sources (Uses)	<u>(165,507)</u>	<u>165,507</u>	<u>-</u>
Net Change in Fund Balances	19,399	223,315	242,714
Fund Balances - Beginning	136,655	311,395	448,050
Fund Balances - Ending	<u>\$ 156,054</u>	<u>\$ 534,710</u>	<u>\$ 690,764</u>

The accompanying notes are an integral part of this statement.

**CITY OF RICE**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**EXHIBIT A-6**

Net change in fund balances - total governmental funds

Amounts reported for governmental activities in the statement of Activities ("SOA") are different because:	\$ 242,714
Capital outlays are not reported as expenses in the SOA.	178,815
The depreciation of capital assets used in governmental activities is not reported in the funds.	(111,108)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	2,976
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	-
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	10,864
Changes in Net Pension Liability/Pension Assets, Deferred Outflows of Resources and Deferred Inflows of Resources are not included in governmental funds.	(150,068)
Change in net position of governmental activities - Statement of Activities	<u>\$ 174,193</u>

The accompanying notes are an integral part of this statement.

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**A. Summary of Significant Accounting Policies**

The combined financial statements of City of Rice (the “City”) have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**1. Reporting Entity**

The City’s basic financial statements include the accounts of all its operations. The City evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the city’s reporting entity include whether:

- the organization is legally separate (can sue and be sued in its name)
- the City holds the corporate powers of the organization
- the City appoints a voting majority of the organization’s board
- the City is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the City and there is fiscal dependency by the organization on the City.
- the exclusion of the organization would result in misleading or incomplete financial statements

Based on these criteria, the City has no separate component unit,

**2. Basis of Presentation, Basis of Accounting**

**a. Basis of Presentation**

**Government-wide Statements:** The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The City does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements:** The fund financial statements provide information about the City’s funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

The City reports the following major governmental funds:

General Fund. This is the City's primary operating fund. It accounts for all financial resources of the City except those required to be accounted for in another fund.

b. Measurement Focus, Basis of Accounting

Government-wide and Proprietary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City does not consider revenues collected after its year-end to be available in the current period. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

3. Financial Statement Amounts

a. Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

b. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period.

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Allowances for uncollectible tax receivables within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the City is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

c. Inventories and Prepaid Items

The City records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	40
Building Improvements	40
Vehicles	7
Office Equipment	5
Computer Equipment	5

e. Receivable and Payable Balances

The City believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances. There is an allowance for uncollectible accounts receivable of \$0 included in the total.

There are no significant receivables which are not scheduled for collection within one year of year end.

f. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to or deductions from TMRS' Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

g. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfer" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

h. Compensated Absences

On retirement or death of certain employees, the City pays an accrued vacation leave in a lump case payment to such employee or his/her estate. Accrued sick leave payment is recorded as used.

i. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect the reported amounts of certain assets, liabilities, revenues and expenditures, expenses, and other disclosure. Accordingly, actual results could differ from those estimates.

j. Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the City Council. Committed amounts cannot be used for any other purpose unless the City Council removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the City Council. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the City intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the City Council or by an official or body to which the City Council delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the City itself.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

k. **Deferred Outflows and Inflows of Resources**

In addition to assets, the statements of financial position (the government-wide statement of net position and governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position and/or fund balance that applies to one or more future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to one or more future periods and so will not be recognized as an inflow of resources (revenue) until that time.

**B. Compliance and Accountability**

**1. Finance-Related Legal and Contractual Provisions**

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures, "violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

**2. Deficit Fund Balance of Fund Net Position of Individual Funds**

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable



**CITY OF RICE**  
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**C. Deposits and Investments**

The City's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledged securities in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

**Cash Deposits:**

At September 30, 2023, the carrying amount of the City's deposits (cash, certificates of deposit, and interest bearing savings accounts included in temporary investments) was \$774,938 and the bank balance was \$774,938. The City's cash deposits at September 30, 2023 and during the year ended September 30, 2023, were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

**Investments:**

The City is required by Government code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the City adhered to the requirements of the Act. Additionally, investment practices of the City were in accordance with local policies.

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

The City's investments at September 30, 2023 are shown below.

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Texpool	N/A	\$ 0
Total Investments		\$ 0

**Analysis of Specific Deposit and Investment Risks:**

GASB Statement No. 40 requires a determination as to whether the City was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

**a. Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the City was not significantly exposed to credit risk.

At September 30, 2023, the City's investments, other than those which are obligations of or guaranteed by the U.S. Government, have no credit risk.

**CITY OF RICE**  
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b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the City's name.

A year end, the City was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the City was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

Investment Accounting Policy

The City's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA- or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The City's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

**CITY OF RICE**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

**Note D. Receivables**

Receivables at September 30, 2023, consist of the following:

Property Taxes	\$38,074
Sales Tax	14,886
Accounts Receivable	<u>41,830</u>
	\$ 94,790

**Note E. Property Taxes**

Sec. 4. CITIES AND TOWNS WITH POPULATION OF 5,000 OR LESS: CHARTERED BY GENERAL LAW; TAXES; FINES, FORFEITURES, AND PENALTIES. Cities and towns having a population of five thousand or less may be chartered alone by general law. They may levy, assess and collect such taxes as may be authorized by law, but no tax for any purpose shall ever be lawful for any one year which shall exceed one and one-half per cent of the taxable property of such city; and all taxes shall be collectible only in current money, and all licenses and occupation taxes levied, and all fines, forfeitures and penalties accruing to said cities and towns shall be collectible only in current money.

The City is permitted, by Article XI, Section 5 of the State of Texas Constitution and the City Charter, to levy property taxes up to \$1.50 per \$100 of assessed valuation for general governmental services. Within the \$1.50 maximum levy, there is no legal limit upon the amount of property taxes which can be levied for debt service. Property taxes attach as an enforceable lien on property as of February 1. Taxes are levied on October 1 and are payable by January 31. After which time they become delinquent, and penalties and interest may be assessed by the City.

Property taxes are collected and remitted to the city by the Navarro County Tax Assessor-Collector. The Navarro County Appraisal District appraises property values for the City. Property taxes are levied by October 1, in conformity with Subtitle E, Texas Property Code. Current taxes become delinquent on February 1 following the tax year. The City's Ad Valorem Tax Rate for 2023 was \$0.5003 per \$100.00 assessed valuation. The adjusted original tax roll was \$322,300 on total taxable assessed value of \$77,500,260.

Property taxes as of September 30, 2023, are as follows:

Current Taxes Receivable \$17,846, Delinquent Taxes Receivable \$23,468 Total \$41,314.

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Note F. Capital Assets

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Construction in progress	945,613	-	-	945,613
Land	\$ 74,224	\$ -	\$ -	\$ 74,224
Total capital assets not being depreciated	<u>1,019,837</u>	<u>-</u>	<u>-</u>	<u>1,019,837</u>
<i>Capital assets being depreciated:</i>				
Infrastructure	1,113,222	-	-	1,113,222
Buildings and improvements	1,033,025	-	-	1,033,025
Equipment	181,612	22,052	-	203,664
Vehicles	463,355	16,449	-	479,804
Total capital assets being depreciated	<u>2,791,214</u>	<u>38,501</u>	<u>-</u>	<u>2,829,715</u>
Less accumulated depreciation for:				
Infrastructure	(309,903)	(31,699)	-	(341,602)
Buildings and improvements	(380,711)	(33,214)	-	(413,925)
Equipment	(88,651)	(10,542)	-	(99,193)
Vehicles	(385,163)	(35,653)	-	(420,816)
Total accumulated depreciation	<u>(1,164,428)</u>	<u>(111,108)</u>	<u>-</u>	<u>(1,275,536)</u>
Total capital assets being depreciated, net	<u>1,626,786</u>	<u>(72,607)</u>	<u>-</u>	<u>1,554,179</u>
Governmental activities capital assets, net	<u>\$ 2,646,623</u>	<u>\$ (72,607)</u>	<u>\$ -</u>	<u>\$ 2,574,016</u>
 Depreciation was charged to functions as follows:				
General Government	\$ 28,855			
Public Safety	33,889			
Highways and Streets	33,463			
Municipal Court	4,359			
Parks	10,542			
	<u>-</u>			
	<u>\$ 111,108</u>			

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**F. Long-Term Obligations**

**1. Long-Term Obligation Activity**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2023, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental activities:</u>					
OPEB Liability	\$ 28,310	\$ -	\$ (8,376)	\$ 19,934	
Notes	34,869	-	(10,864)	24,005	24,005
Total governmental activities:	<u>\$ 63,179</u>	<u>\$ -</u>	<u>\$ (19,240)</u>	<u>\$ 43,939</u>	<u>\$ 24,005</u>

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	24,005	565	24,570
2025	-	-	-
2026	-	-	-
Thereafter	-	-	-
Totals	<u>\$ 24,005</u>	<u>\$ 3,969</u>	<u>\$ 27,974</u>

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**G. Risk Management**

The City is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2018, the City obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool ("TML"). TML is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The City continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

**H. Pension Plan**

1. Plan Description The City participates as one of 860 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title B, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS' defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at [www.tmrs.com](http://www.tmrs.com).

All eligible employees of the City are required to participate in TMRS.

2. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

Employees covered by benefit terms:

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	20
Active employees	13
Total covered employees	<u>38</u>

3. Contributions

The contribution rates for employees in TRMS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each City is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Employees for the City were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the City were 12.94% and 12.76% in calendar years 2022 and 2021, respectively. The City's contributions to TMRS for the year ended September 30, 2023 were \$29,763 and were equal to the required contributions.

**4. Net Pension Liability**

The City's Net Pension Liability (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.0% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000. Combined Healthy Mortality Table, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Disabled Retiree Mortality Table is used, with slight adjustments.

Actuarial assumptions used in the December 31, 2022, valuation were based on the results of actuarial investigation of TMRS over the four year period from December 31, 2010 to December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2016 valuation.

The long-term expected rate of return on pension plan investments is 6.75%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

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Asset Class	Target Allocation	Long-term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.80%
International Equity	17.5%	6.05%
Core Fixed Income	30.0%	1.50%
Non-Core Fixed Income	10.0%	3.50%
Real Return	5.0%	1.75%
Real Estate	10.0%	5.25%
Absolute Return	5.0%	4.25%
Private Equity	5.0%	8.50%
Total	100.0%	

**Discount Rate**

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at 12/31/2020	\$ 318,118	\$ 382,503	\$ (64,385)
Changes for the year			
Service cost	30,329	-	30,329
Interest	21,960	-	21,960
Change of benefit terms	-	-	-
Difference between expected and actual experience	(1,964)	-	(1,964)
Changes of assumptions	-	-	-
Contributions - employer	-	6,397	(6,397)
Contributions - employee	-	23,366	(23,366)
Net investment income	-	(27,879)	27,879
Benefit payments, including refunds of employee contributions	(15,899)	(15,899)	-
Administrative expense	-	(242)	242
Other changes	-	288	(288)
Net changes	34,426	(13,969)	48,395
Balance at 12/31/2021	\$ 352,544	\$ 368,534	\$ (15,990)

Sensitivity of the net pension liability to changes in the discount rate



**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

The following presents the net pension liability of the City, calculated using the discount rate of 6.75% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate.

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
	5.75%	6.75%	7.75%
City's net pension liability	\$ 39,080	\$ (15,991)	\$ (60,488)

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at [www.tmr.com](http://www.tmr.com).

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2023, the City recognized pension expense of 7,719.

**CITY OF RICE**  
**SCHEDULE OF PENSION EXPENSE**  
**SEPTEMBER 30, 2023**

1. Total Service Cost	30,329
2. Interest on the Total Pension Liability	21,960
3. Changes in Current Period Benefits	-
4. Employee Contributions	(23,366)
5. Projected earnings on Plan Investments	(25,819)
6. Administrative Expense	242
7. Other Changes in Fiduciary Net Position	(288)
8. Recognition of Current Year Outflow (Inflow) of Resources-Liab	(565)
9. Recognition of Current Year Outflow (Inflow) of Resources-Assets	10,740
10. Amortization of Prior Year Outflows (Inflows) of Resources-Liab	(1,046)
11. Amortization of Prior Year Outflows (Inflows) of Resources-Assets	(4,468)
12. Total Pension Expense (Income)	7,719

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ -	\$ (1,399)
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	42,958	-
Contributions subsequent to the measurement date	-	-
Total	<u>\$ 42,958</u>	<u>\$ (1,399)</u>

Year ended Dec. 31:	
2022	\$ 548
2023	\$ 5,310
2024	\$ 6,157
2025	\$ 10,738
2026	\$ -
Thereafter	\$ -
	22,753

\$43,380 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

**Net Other Post Employment Benefits Liability.**

**Actuarial Assumptions**

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	0
Active employees	<u>13</u>
Total covered employees	18

Actuarial assumptions were developed from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 to December 31, 2014. These assumptions were adopted in 2015 and first used in the December 31, 2015 valuation.

All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.

The Mortality Experience Investigation Study covering 2009 through 2011 is used as the basis for the post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs). Mortality Rates for service employees uses the RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Inflation	2.50% per year
Overall payroll growth	3.50 to 10.5% per year including inflation
Discount rate	3.31%

**Changes in the Net Other Post Employment Benefits Liability**

	<b>Increase (Decrease)</b>
	<b><u>Total OPEB Liability</u></b>
<b>Balance at 12/31/20</b>	<b>\$19,553</b>
Changes for the year	
Service Cost	2,923
Interest on Total OPEB liability	418
Changes of benefit terms	0
Differences between expected and actual experience	4,746
Changes in assumption or other inputs	885
Benefit payments	(215)
Net changes	8,757
Total OPEB Liability – 12/31/21	\$ 28,310
 Total OPEB Liability as a Percentage of Covered Payroll	 6.59%
Covered Payroll	\$429,823
Sensitivity of the Total OPEB Liability to Changes in the Discount Rate	

The following presents the total OPEB liability of the City, calculated using the current discount rate of 3.31% as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.31%) or -1 percentage point higher (4.31%) than the current rate. Because the SDBF is considered an unfunded trust, the relevant discount rate to calculate the total OPEB liability is based on the Fidelity Index's 20 year Municipal GO AA Index.

	1% Decrease in Discount Rate (2.31%)	Discount Rate (3.31%)	1% Increase in Discount Rate (4.31%)
Total OPEB liability	\$35,313	\$28,310	\$23,099

**CITY OF RICE**  
**SCHEDULE OF OPEB EXPENSE**  
**SEPTEMBER 30, 2023**

1. Total Service Cost	1,916
2. Interest on the Total OPEB Liability	536
3. Changes in Benefit terms	-
4. Employer administrative costs	-
5. Recognition of deferred outflows/inflows of resources	
6. Difference between expected and actual experience	273
7. Changes in assumptions or other inputs	(690)
8. Total OPEB Expense	<u>2,035</u>

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 2,249	\$ -
Changes in assumptions and other inputs	-	(5,560)
Contributions subsequent to the measurement date	N/A	City to provide
Total	<u>\$ 2,249</u>	<u>\$ (5,560)</u>

Year ended Dec. 31:

2022	\$ (417)
2023	\$ (417)
2024	\$ (417)
2025	\$ (521)
2026	\$ (424)
Thereafter	\$ (1,115)
	(3,311)

**Other Information**

Due to the SDBF being considered an unfunded OPEB plan, benefit payments are treated as being equal to the employer's yearly contributions for retirees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits. In order to determine the retiree portion of the City's Supplemental Death Benefit Plan contributions (that which is considered OPEB), the City should perform the following calculation:

Total covered payroll \* retiree Portion of SDB Contribution (Rate)

**I. Health Care Coverage**

During the year ended September 30, 2023, employees of the City were covered by a health insurance plan (the Plan). The city paid premiums of \$475 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a third-party administrator, acting on behalf of the licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the City and the third-party administrator is renewable October 1, 2018, and terms of coverage and premium costs are included in the contractual provisions.

Latest financial statements for the Texas Municipal League are available for the year ended December 31, 2023, have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records.

**CITY OF RICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

J. Commitments and Contingencies

1. Contingencies

The City participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

2. Litigation

There is no litigation identified that would have a material affect on these financial statements.

### *Required Supplementary Information*

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered part of the basic financial statements

**CITY OF RICE**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**EXHIBIT B-1**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes:				
General Property Taxes	\$ 291,299	\$ 291,299	\$ 325,312	\$ 34,013
General Sales and Use Taxes	200,000	200,000	247,059	47,059
Franchise Taxes	55,000	55,000	61,902	6,902
License and Permits	50,000	50,000	18,158	(31,842)
Other	-	-	-	-
Charges for Services	75,000	75,000	26,084	(48,916)
Fines	377,000	377,000	410,097	33,097
Rents	60,600	60,600	60,349	(251)
Investment Earnings	4,500	4,500	-	(4,500)
Miscellaneous	63,385	63,385	104,843	41,458
Contributions and Donations & Grants	243,146	243,146	156,115	(87,031)
Total Revenues	<u>1,419,930</u>	<u>1,419,930</u>	<u>1,409,919</u>	<u>(10,011)</u>
Expenditures:				
Current:				
General Government	582,537	582,537	228,849	353,688
Public Safety	388,265	388,265	428,596	(40,331)
Highways & Streets	140,900	140,900	102,623	38,277
Municipal Court	91,150	91,150	215,865	(124,715)
Principal	-	-	10,864	(10,864)
Interest and Fiscal Charges	1,000	1,000	1,593	(593)
Capital Outlay	72,345	72,345	178,815	(106,470)
Total Expenditures	<u>1,276,197</u>	<u>1,276,197</u>	<u>1,167,205</u>	<u>108,992</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>143,733</u>	<u>143,733</u>	<u>242,714</u>	<u>98,981</u>
Other Financing Sources (Uses):				
Transfers in	12,000	12,000	-	(12,000)
Total Other Financing Sources (Uses)	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>(12,000)</u>
Net Change in Fund Balances	155,733	155,733	242,714	86,981
Prior Period Adjustment			-	
Fund Balances - Beginning	448,050	448,050	448,050	-
Fund Balances - Ending	<u>\$ 603,783</u>	<u>\$ 603,783</u>	<u>\$ 690,764</u>	<u>\$ 86,981</u>

**CITY OF RICE**

**SCHEDULE OF THE CITY'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
TEXAS MUNICIPAL RETIREMENT SYSTEM  
LAST TEN FISCAL YEARS**

**EXHIBIT B-2**

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2012	2011
City's proportion of the net pension liability (asset)	104.54%	83.17%	88.17%	113.00%	105.09%	118.26%	112.20%	117.25%	-	-
City's proportionate share of the net pension liability \$	352,544	\$ 318,118	\$ 303,665	\$ 279,490	\$ 246,518	\$ 211,824	\$ 189,051	\$ 159,892	\$ -	\$ -
State's proportionate share of the net pension liability (asset) associated with the City	368,535	382,503	344,400	315,824	259,057	250,504	212,116	187,476	-	-
Total	<u>\$ (15,991)</u>	<u>\$ (64,385)</u>	<u>\$ (40,735)</u>	<u>\$ (36,334)</u>	<u>\$ (12,539)</u>	<u>\$ (38,680)</u>	<u>\$ (23,065)</u>	<u>\$ (27,584)</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee \$	467,325	\$ 429,823	\$ 439,585	\$ 421,701	\$ 349,039	\$ 327,690	\$ 329,107	\$ 266,341	\$ -	\$ -
City's proportionate share of the net pension liability (asset) as a % of its covered-employee	-3.42%	-14.98%	-9.27%	-8.62%	-3.59%	-11.80%	-7.01%	-	-	-
Plan fiduciary net position as a percentage of the total pension liability	-4.54%	-20.24%	-13.41%	-13.00%	-5.09%	-18.26%	-12.20%	-	-	-

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.



**CITY OF RICE**  
**SCHEDULE OF CITY CONTRIBUTIONS**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS\***

**EXHIBIT B-3**

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 6,397	\$ 6,591	\$ 5,277	\$ 5,661	\$ 4,886	\$ 16,772	\$ 16,776	\$ 15,178	\$ 4,015	\$ 2,522
Contributions in relation to the contractually required contribution	(6,397)	(6,591)	(5,277)	(5,661)	(4,886)	(16,772)	(16,776)	(15,178)	(4,015)	(2,522)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered-employee payroll	\$ 467,325	\$ 429,823	\$ 439,585	\$ 441,210	\$ 404,624	\$ 349,039	\$ 327,690	\$ 329,107	\$ 266,341	\$ 218,428
Contributions as a percentage of covered-employee payroll	1.37%	1.53%	1.20%	1.28%	1.21%	4.81%	5.12%	4.61%	1.51%	1.15%

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

**CITY OF RICE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**Budget**

The official budget was prepared for adoption for the General Fund, and the Debt Service Fund. The budget was prepared in accordance with accounting practices generally accepted in the United States of America. The following procedures are followed in establishing the budgetary data:

- a. Prior to September 30 of the preceding fiscal year, the City prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- b. A meeting of the Council is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
- c. Prior to the beginning of the fiscal year, the budget is legally enacted through passage of a resolution by the Council.

Once a budget is approved, it can be amended at function and fund level only by approval of a majority of the members of the Council. Amendments are presented to the Board at its regular meetings.

Each amendment must have Council approval. Such amendments are made before the fact, are reflected in the official minutes of the Council and are not made after fiscal year end as required by law.

Each amendment is controlled by the budget coordinator at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Council. All budget appropriations lapse at year end.

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at September 30, and encumbrances outstanding at that time are to be either cancelled or appropriately provided for in the subsequent year's budget. There were no end-of-year outstanding encumbrances that were provided for in the subsequent year's budget.

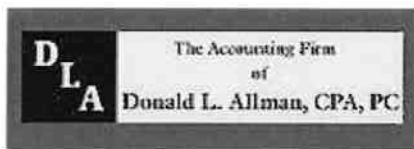
**Defined Benefit Pension Plan**

**Changes of benefit terms**

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

**Changes of assumptions**

There were changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.



Donald L Allman, CPA, PC  
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CERTIFIED PUBLIC ACCOUNTANT

Independent Auditors' Report on Internal Control over Financial Reporting and  
On Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with Government Auditing Standards

City Council  
City of Rice  
105 South 4<sup>th</sup> Street  
Rice, Texas 75860

Members of the City Council  
City of Rice, Texas:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Rice, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Rice, Texas' basic financial statements, and have issued our report thereon dated December 4, 2025..

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Rice, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Rice, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Rice, Texas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Rice, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Donald L. Allman, CPA, PC

Georgetown, Texas  
December 4, 2025



- 11d. Discuss and Consider action on the resignation of Mayor Christi Campbell from being the signature authority.

Mike Butler has stated he would be interested in becoming a signature authority.



- 11e. Discuss and Consider action on approving Troy Foreman as the back up signature authority when needed.

This has been voted on and approved; however, the bank needs a name, not a position.

It was approved as the Mayor Pro-tem be the backup signature authority.



- 11f. Discuss and Consider action to move January 8, 2026, regular city council meeting to January 15, 2026, due to the holidays.

The regular city council meeting is January 8, 2026. January 1, 2026, is a holiday and the agenda must be posted by January 2, 2026, it does not give us enough time to get all department reports, financial reports, reconciliations, and bank account statements together in time to have this posted on the required date.



12. The Rice City Council may convene and go into Executive Session pursuant to Texas Government Code Section 551.074 (Personnel Matters)

Council will go into Executive Closed session to discuss personnel actions regarding the City Administrator.

City Council will discuss personnel actions regarding Chief of Police

13. Reconvene from Executive Session and take any necessary action.





14. Adjourn

I hereby certify that the above notice of the meeting was posted on the bulletin board of City Hall, City of Rice, Texas, a place readily accessible to the public at all times, on the \_\_\_\_\_ day of \_\_\_\_\_, 2025 by 5:00 p.m., and remained posted for at least 3 business days preceding the scheduled time of said meeting.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title