

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Hotel/Motel Fund (212) - This fund is used to account for revenues derived from hotel occupancy taxes, which are legally restricted to certain expenditures, such as those expenditures associated with promotion of tourism.

Municipal Court Technology Fund (213) - This fund is used to account for revenues derived from State imposed court fees. These funds are legally restricted to the funding of enhanced technology for Municipal Court.

Beautification Fund (214) - This fund is used to account for revenue derived from contributions which are committed to be used for City-wide beautification and recycling projects.

Law Enforcement Fund (215) - This fund is used to account for revenues derived from seizure and/or sale of assets from illegal narcotics activities. Expenditures are restricted to improvements for the Police Department to be used in the prevention of illegal narcotic use.

Community Development Block Grant Fund (216) - This fund is used to account for grant revenues that are restricted for expenditures approved through the CDBG program.

Police Asset Forfeiture Fund (218) – This fund is used to account for revenues derived from seizure and/or sale of assets related to enforcement and abatement of criminal statutes. Expenditures are restricted to improve activities related to general law enforcement programs or law enforcement equipment.

Rosenberg Animal Control & Shelter Donation Fund (220) – This fund is used to account for revenues derived from donations received by the Rosenberg Animal Shelter.

Park Land Dedication Fund (221) – This fund is used to account for revenues derived from developments, which have chosen to give funds in-lieu of creating parks within new residential communities. Expenditures are restricted to create new or upgrade existing parks in the applicable park zones.

Juvenile Case Manager Fund (222) – This fund is used to account for revenues derived from State imposed court fees. These fees are legally restricted to finance the salary and benefits of a juvenile case manager.

Child Safety Fund (223) – This fund is used to account for revenues derived from State imposed court fees. These fees are legally restricted to finance programs designed to enhance child safety.

Building Security Fund (224) – This fund is used to account for revenue derived from State imposed court fees. These fees are legally restricted to finance security personnel for Municipal Court or to finance items for the purpose of providing security services for buildings housing Municipal Court.

MUD Fire Services Fund (226) – This fund is used to account for revenues derived from fees paid by the Municipal Utility Districts in the City's ETJ. Expenditures are restricted for the purposes of providing fire services.

Police Federal Forfeiture Fund (227) – This fund is used to account for revenues derived from the proceeds of assets seized, in partnership with Federal Law Enforcement Officials, for activities related to enforcement and abatement of criminal statutes. Expenditures are restricted to improvements for the Police Department to be used in the prevention of illegal narcotic use.

PEG Capital Fund (228) – This fund is used to account for revenues derived from the one percent cable tv franchise fee. Expenditures are restricted to fund capital expenditures associated with the City's municipal cable channel.

Fire Station No. 3 Operating (230) – This fund is used to account for the operating cost of Fire Station No. 3.



Hotel Occupancy Tax Fund – 212

PROGRAM DESCRIPTION:

The Hotel Occupancy Tax (HOT) Fund accounts for revenue and expenditures from the City’s hotel occupancy tax. The State of Texas allows cities to assess hotel occupancy taxes at a rate of up to seven percent (7%). The current occupancy tax rate for the City of Rosenberg is seven percent (7%) of the room rental rate. Rosenberg’s HOT also applies in the ETJ. Hotel occupancy tax is collected from all applicable hotel/motel occupants by lodging providers, and remitted to the City on a monthly basis.

Expenditures of HOT funds must meet the requirements of Chapter 351 of the Tax Code and meet a two-part test: 1. The expenditures must promote tourism and the convention and hotel industry, *and* 2. The expenditures must clearly fit into one of nine statutory categories: (1) convention and visitors centers; (2) convention registration; (3) advertising the municipality or its vicinity; (4) promotion of the arts; (5) historical restoration and preservation; (6) sporting events in a county under one million in population; (7) enhancing or upgrading existing sports facilities or sports fields (only in certain cities); (8) tourist transportation systems; and (9) signage directing the public to sights and attractions that are visited frequently by hotel guests in the city.

The **Marketing/Tourism Program**, which is under the direction of the Director of Communications and Community Engagement, consists of advertising and promotion to attract those living outside the City to Rosenberg. This program promotes events and attractions that brings visitors to Rosenberg and increases business for the hotel industry.

The **Special Events Program**, which is under the Director of Communications, objective is to create, manage and deliver exceptional City-hosted events and activities that promote unity, tourism and a sense of community amongst visitors and residents alike.

ACTIVITY MEASURES:

	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
Downtown Events Hosted	12	10	7
City-Sponsored Events Hosted	10	9	8



FY2025 BUDGET NOTES:

Revenues:

1. Hotel Occupancy Taxes increased by nearly \$25,000 in FY2024 and this increase will be budgeted for FY2025.

Expenditures:

Marketing & Tourism (1711)

1. The Communications & Events Manager is 50% funded in Hotel Motel Fund for Marketing/Tourism efforts.
2. Overtime line item to account for overtime related to downtown events promoting the arts and festivals.
3. Transfer to General Fund for 25% of the Director of Communications and 25% of the Communications & Events Coordinator for help in coordinating these events.
4. Slight increase to Other Professional Services includes a new contract for HOT administration and auditing services.

Special Events (1755)

5. Special Event Program Supplies includes supplies for a number of events (sweet heart dance, dino dance, touch-a-truck) and to account for the increase in attendance for said events.
6. Several smaller events have been consolidated for FY2025.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

HOTEL/MOTEL FUND

FUND: 212

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

HOTEL/MOTEL FUND SUMMARY

Resources:

Total Beginning Balance	\$ 757,262	\$ 671,402	\$ 764,137	\$ 764,137	\$ 478,070
Revenues and Transfers In	701,615	736,000	736,000	792,990	788,000
Total Funds Available	1,458,877	1,407,402	1,500,137	1,557,127	1,266,070

Uses/Deductions:

Expenditures and Transfers	694,740	1,040,315	1,040,315	1,079,057	944,015
----------------------------	---------	-----------	-----------	-----------	---------

Ending Fund Balance:

Total Ending Balance	764,137	367,087	459,822	478,070	322,055
Fund Total	\$ 1,458,877	\$ 1,407,402	\$ 1,500,137	\$ 1,557,127	\$ 1,266,070

Net Revenues (Expenditures)	6,875	(304,315)	(304,315)	(286,067)	(156,015)
-----------------------------	-------	-----------	-----------	-----------	-----------

**CITY OF ROSENBERG
2024-25 BUDGET**

HOTEL/MOTEL FUND

FUND: 212

Classification	2022-23	2023-24	2023-24	2023-24	2024-25	Var %
	Actual	Adopted Budget	Adjusted Budget	Estimate	Budget	
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
40500 Hotel/Motel Occupancy Taxes	\$ 660,419	\$ 600,000	\$ 600,000	\$ 625,000	\$ 625,000	
45100 Interest Earnings	31,686	5,000	5,000	35,000	30,000	
46650 Hometown Holiday Sponsorships	-	20,000	20,000	17,550	20,000	
46660 Family 4th Celebration	-	20,000	20,000	25,000	20,000	
46655 Special Event Fees	-	6,000	6,000	250	1,000	
46670 Winewalk Sponsorships & Ticket Sales	9,510	5,000	5,000	10,190	10,000	
48101 Transfer from General Fund	-	80,000	80,000	80,000	82,000	
TOTAL REVENUES	701,615	736,000	736,000	792,990	788,000	7.1%

FUNCTION AND CLASSIFICATION SUMMARY

EXPENDITURES:						
Personnel and Benefits	\$ 50,092	\$ 113,694	\$ 113,694	\$ 117,636	\$ 114,014	
Supplies	2,063	34,950	34,950	34,950	32,550	
Maintenance and Services	155,461	384,950	384,950	419,750	403,750	
Transfers to Other Funds	463,124	391,721	391,721	391,721	393,701	
Subtotal	670,740	925,315	925,315	964,057	944,015	2.0%
Capital Outlay	24,000	115,000	115,000	115,000	-	
TOTAL EXPENDITURES	\$ 694,740	\$ 1,040,315	\$ 1,040,315	\$ 1,079,057	\$ 944,015	-9.3%

~ AUTHORIZED POSITIONS ~

Position Title	2022-23	2023-24	2023-24	2023-24	2024-25
Full-time equivalents:					
Communications & Events Manager	0.50	0.50	0.50	0.50	0.50
Total Personnel	0.50	0.50	0.50	0.50	0.50

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

FUND: Hotel/Motel **DEPARTMENT:** Communications **FUNCTION:** Marketing/Tourism **ACCOUNT:** 212-1711-510

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ EXPENDITURE SUMMARY ~						
EXPENDITURES:						
Personnel and Benefits	50,092	60,523	60,523	63,274	59,001	
Supplies	2,063	2,950	2,950	2,950	3,550	
Maintenance and Services	155,461	210,450	210,450	217,250	229,250	
Subtotal	<u>207,616</u>	<u>273,923</u>	<u>273,923</u>	<u>283,474</u>	<u>291,801</u>	6.5%
Capital Outlay	-	115,000	115,000	115,000	-	
Transfers	463,124	391,721	391,721	391,721	393,701	
TOTAL EXPENDITURES	<u><u>\$ 670,740</u></u>	<u><u>\$ 780,644</u></u>	<u><u>\$ 780,644</u></u>	<u><u>\$ 790,195</u></u>	<u><u>\$ 685,502</u></u>	-12.2%

~ AUTHORIZED POSITIONS ~

<u>Position Title</u>						
Communications & Events Manager	0.50	0.50	0.50	0.50	0.50	
Total Personnel	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	0.0%

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

FUND: Hotel/Motel **DEPARTMENT:** Communications **FUNCTION:** Marketing/Tourism **ACCOUNT:** 212-1711-510

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 30,543	\$ 35,730	\$ 35,730	\$ 34,000	\$ 34,193	
10 20 Overtime	8,542	10,000	10,000	15,000	10,000	
10 30 Longevity	150	390	390	195	240	
20 10 Retirement	4,973	7,742	7,742	7,725	7,829	
20 20 Social Security	2,330	2,763	2,763	2,750	2,634	
20 40 Insurance	3,475	3,754	3,754	3,460	3,941	
20 50 Workers' Compensation	7	46	46	46	44	
20 55 Long Term Disability	72	98	98	98	120	
Subtotal	50,092	60,523	60,523	63,274	59,001	-2.5%
Supplies:						
31 10 Office Supplies	174	500	500	500	500	
31 35 Business Expenses	188	500	500	500	500	
31 90 Other Supplies	24	250	250	250	250	
37 20 Electricity	1,677	1,700	1,700	1,700	2,300	
Subtotal	2,063	2,950	2,950	2,950	3,550	20.3%
Maintenance and Services:						
41 20 Contributions to Other Entities	92,206	100,000	100,000	100,000	100,000	
42 35 Dues, Subscriptions, Memberships	2,747	2,200	2,200	6,000	6,000	
43 90 Other Professional Services	616	3,000	3,000	6,000	15,000	
51 20 General Insurance	-	250	250	250	250	
52 20 Postage	2	1,000	1,000	1,000	1,000	
53 10 Advertising/Marketing	16,954	40,000	40,000	40,000	40,000	
53 20 Wine Walk Event	-	-	-	-	18,000	
53 25 Downtown Events	39,010	60,000	60,000	61,000	45,000	
54 10 Printing and Binding	1,754	1,000	1,000	1,000	1,000	
55 10 Education and Training	2,172	3,000	3,000	2,000	3,000	
Subtotal	155,461	210,450	210,450	217,250	229,250	8.9%
Capital Outlay:						
70 30 Improv O/T Buildings	24,000	115,000	115,000	115,000	-	
Subtotal	24,000	115,000	115,000	115,000	-	0.0%
Transfers:						
91 01 Transfer to General Fund	128,124	56,721	56,721	56,721	58,701	
95 60 Transfer to Civic Center Fund	335,000	335,000	335,000	335,000	335,000	
Subtotal	463,124	391,721	391,721	391,721	393,701	0.5%
Total Expenditures	\$ 694,740	\$ 780,644	\$ 780,644	\$ 790,195	\$ 685,502	-12.2%

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

FUND: Hotel/Motel **DEPARTMENT:** Communications **FUNCTION:** Special Events **ACCOUNT:** 212-1755-510

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ EXPENDITURE SUMMARY ~						
EXPENDITURES:						
Personnel and Benefits	-	53,171	53,171	54,362	55,013	
Supplies	-	32,000	32,000	32,000	29,000	
Maintenance and Services	-	174,500	174,500	202,500	174,500	
Subtotal	-	259,671	259,671	288,862	258,513	-0.4%
TOTAL EXPENDITURES	\$ -	\$ 259,671	\$ 259,671	\$ 288,862	\$ 258,513	-0.4%

~ AUTHORIZED POSITIONS ~

Position Title						
None	-	-	-	-	-	
Total Personnel	-	-	-	-	-	100.0%

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

FUND: Hotel/Motel **DEPARTMENT:** Communications **FUNCTION:** Special Events **ACCOUNT:** 212-1755-510

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 15 Overtime - Family 4th Celebration	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
10 17 Overtime - Hometown Holiday Nights	-	16,000	16,000	15,000	16,000	
10 25 Overtime - City Special Events	-	15,000	15,000	15,000	15,000	
20 10 Retirement	-	6,882	6,882	6,882	7,224	
20 20 Social Security	-	3,137	3,137	3,137	3,137	
20 40 Insurance	-	2,000	2,000	4,000	3,500	
20 50 Workers' Compensation	-	41	41	232	41	
20 55 Long Term Disability	-	111	111	111	111	
Subtotal	-	53,171	53,171	54,362	55,013	3.5%
Supplies:						
36 50 Special Event Program Supplies	-	32,000	32,000	32,000	29,000	
Subtotal	-	32,000	32,000	32,000	29,000	-9.4%
Maintenance and Services:						
51 20 General Insurance	-	500	500	-	500	
53 15 Family 4th Celebration	-	84,000	84,000	101,000	84,000	
53 25 Hometown Holiday Nights	-	90,000	90,000	101,500	90,000	
Subtotal	-	174,500	174,500	202,500	174,500	0.0%
Total Expenditures	\$ -	\$ 259,671	\$ 259,671	\$ 288,862	\$ 258,513	-0.4%



Municipal Court Technology Fund – 213

PROGRAM DESCRIPTION:

The Municipal Court Technology Fund is under the general direction of the Court Administrator and Director of Finance. Revenues of the fund are derived from State authorized court fees, which are legally restricted by Article 102.0172 of the Code of Criminal Procedures to certain expenditures. Expenditures for the Municipal Court Technology Fund are restricted to the funding of enhanced technology for the Court.

FY2025 BUDGET NOTES:

1. The appropriation for Computer Software Repair and Maintenance includes the annual maintenance cost for Incode software.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

MUNICIPAL COURT TECHNOLOGY FUND

FUND: 213

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

MUNICIPAL COURT TECHNOLOGY FUND SUMMARY

Resources:

Total Beginning Balance	\$ 5,538	\$ 13,288	\$ 14,354	\$ 14,354	\$ 17,579
Revenues and Transfers In	26,088	25,000	25,000	27,725	25,000
Total Funds Available	31,626	38,288	39,354	42,079	42,579

Uses/Deductions:

Expenditures and Transfers	17,272	25,000	25,000	24,500	25,000
----------------------------	--------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	14,354	13,288	14,354	17,579	17,579
Fund Total	\$ 31,626	\$ 38,288	\$ 39,354	\$ 42,079	\$ 42,579

Net Revenues (Expenditures)	8,816	-	-	3,225	-
-----------------------------	-------	---	---	-------	---

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

MUNICIPAL COURT TECHNOLOGY FUND

FUND: 213

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
44160 Time Payment Fees	\$ -	\$ 400	\$ 400	\$ 400	\$ 400	
44196 Municipal Court Tech Fund Fee	25,781	24,500	24,500	27,000	24,500	
45100 Interest Earnings	307	100	100	325	100	
TOTAL REVENUES	\$ 26,088	\$ 25,000	\$ 25,000	\$ 27,725	\$ 25,000	0.0%
EXPENDITURES:						
Maintenance and Services	17,272	25,000	25,000	24,500	25,000	
Subtotal	17,272	25,000	25,000	24,500	25,000	0.0%
TOTAL EXPENDITURES	\$ 17,272	\$ 25,000	\$ 25,000	\$ 24,500	\$ 25,000	0.0%

~ EXPENDITURE DETAIL ~

Maintenance and Services:						
63 40 Computer Software Repair and Maintenance	17,272	25,000	25,000	24,500	25,000	
Subtotal	17,272	25,000	25,000	24,500	25,000	0.0%
Total Expenditures	\$ 17,272	\$ 25,000	\$ 25,000	\$ 24,500	\$ 25,000	0.0%



Beautification Fund – 214

PROGRAM DESCRIPTION:

The Beautification Fund is under the general direction of the Director of Economic Development. Revenues of the fund consist primarily of contributions made by the City's solid waste collection contractor to be used for beautification and recycling projects.

FY2025 BUDGET NOTES:

1. Solid waste contract with GFL provides for a \$10,000 Keep Rosenberg Beautification contribution.
2. Other Contracted Services includes two events: Paper Shredding and Tire Disposal.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

BEAUTIFICATION FUND

FUND: 214

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

BEAUTIFICATION FUND SUMMARY

Resources:

Total Beginning Balance	\$ 207,165	\$ 202,565	\$ 213,990	\$ 213,990	\$ 199,840
Revenues and Transfers In	22,190	12,000	12,000	19,000	12,000
Total Funds Available	229,355	214,565	225,990	232,990	211,840

Uses/Deductions:

Expenditures and Transfers	15,364	33,150	33,150	33,150	33,150
----------------------------	--------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	213,990	181,415	192,840	199,840	178,690
Fund Total	\$ 229,355	\$ 214,565	\$ 225,990	\$ 232,990	\$ 211,840

Net Revenues (Expenditures)	6,825	(21,150)	(21,150)	(14,150)	(21,150)
-----------------------------	-------	----------	----------	----------	----------

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

BEAUTIFICATION FUND

FUND: 214

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
42160 Grant Revenue - HGAC	\$ 12,990	\$ -	\$ -	\$ -	\$ -	
45100 Interest Earnings	9,200	2,000	2,000	9,000	2,000	
47110 Contributions - Beautification	-	10,000	10,000	10,000	10,000	
TOTAL REVENUES	\$ 22,190	\$ 12,000	\$ 12,000	\$ 19,000	\$ 12,000	0.0%
EXPENDITURES:						
Maintenance and Services	\$ 15,364	\$ 33,150	\$ 33,150	\$ 33,150	\$ 33,150	
Subtotal	15,364	33,150	33,150	33,150	33,150	0.0%
TOTAL EXPENDITURES	\$ 15,364	\$ 33,150	\$ 33,150	\$ 33,150	\$ 33,150	0.0%

~ AUTHORIZED POSITIONS ~

Position Title

Full-time equivalents:
None

~ EXPENDITURE DETAIL ~

Maintenance and Services:						
42 50 Keep Rosenberg Beautiful Program	\$ 200	\$ 250	\$ 250	\$ 250	\$ 250	
42 52 Rosenberg Image Committee Expenses	1,265	3,000	3,000	3,000	3,000	
54 15 Community Education	-	2,400	2,400	2,400	2,400	
57 10 Other Contractual Services	13,899	27,500	27,500	27,500	27,500	
Subtotal	15,364	33,150	33,150	33,150	33,150	0.0%
Total Expenditures	\$ 15,364	\$ 33,150	\$ 33,150	\$ 33,150	\$ 33,150	0.0%



PROGRAM DESCRIPTION:

The Law Enforcement Fund is under the general direction of the Police Chief. Revenues of the Fund are derived from the proceeds of contraband seized by or forfeited to local, state or federal law enforcement officials for activities related to enforcement and abatement of illegal narcotics. Seizure and forfeiture of contraband in Texas is governed by Chapter 59 of the Texas Code of Criminal Procedure. Revenues and expenditures of the fund are reported on a yearly basis to the Office of the Texas Attorney General for audit compliance. Expenditures are restricted to those types of expenditures, which can be used to improve activities related to the prevention of illegal narcotics use, including drug education programs and law enforcement equipment.

PERFORMANCE INDICATOR/ACTIVITY MEASURES:

Performance Indicators are included in the overall Performance Indicators for the Police Department.

FY2025 BUDGET NOTES:

1. Increase to Equipment Rentals includes the addition of three (3) License Plate Readers in the amount of \$15,000.
2. Computer Software includes mobile application for mental health support and wellness.
3. Machinery & Equipment of \$85,000 includes the purchase of the following:
 - a. Two (2) sUAS Additions (Drones) - \$25,000
 - b. Vehicle Pursuit Equipment - \$60,000
4. Motor Vehicles of \$90,000 includes the purchase of a patrol vehicle for the two (2) new patrol positions.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

LAW ENFORCEMENT FUND

FUND: 215

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

LAW ENFORCEMENT FUND SUMMARY

Resources:

Total Beginning Balance	\$ 398,380	\$ 493,911	\$ 529,466	\$ 529,466	\$ 651,966
Revenues and Transfers In	187,163	500	500	425,000	500
Total Funds Available	585,543	494,411	529,966	954,466	652,466

Uses/Deductions:

Expenditures and Transfers	56,077	302,500	302,500	302,500	288,000
----------------------------	--------	---------	---------	---------	---------

Ending Fund Balance:

Total Ending Balance	529,466	191,911	227,466	651,966	364,466
Fund Total	\$ 585,543	\$ 494,411	\$ 529,966	\$ 954,466	\$ 652,466

Net Revenues (Expenditures)	131,086	(302,000)	(302,000)	122,500	(287,500)
-----------------------------	---------	-----------	-----------	---------	-----------

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

LAW ENFORCEMENT FUND

FUND: 215

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

~ REVENUE & EXPENDITURE SUMMARY ~

REVENUES:

42330 Intergovernmental - Narcotics Revenue	\$ 163,094	\$ -	\$ -	\$ 400,000	\$ -
45100 Interest Earnings	24,069	500	500	25,000	500
TOTAL REVENUES	\$ 187,163	\$ 500	\$ 500	\$ 425,000	\$ 500

EXPENDITURES:

Supplies	\$ 13,241	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Maintenance and Services	34,378	55,000	55,000	55,000	87,000
Subtotal	47,619	81,000	81,000	81,000	113,000
Capital Outlay	8,458	221,500	221,500	221,500	175,000
TOTAL EXPENDITURES	\$ 56,077	\$ 302,500	\$ 302,500	\$ 302,500	\$ 288,000

~ EXPENDITURE DETAIL ~

Supplies:

32 20 Police Operation Supplies	\$ 2,729	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
36 10 Small Tools and Equipment	10,511	20,000	20,000	20,000	20,000
Subtotal	13,241	26,000	26,000	26,000	26,000

Maintenance and Services:

55 10 Education and Training	24,378	30,000	30,000	30,000	30,000
56 24 Equipment Rentals	10,000	25,000	25,000	25,000	40,000
63 40 Computer Software Repair and Maintenance	-	-	-	-	17,000
Subtotal	34,378	55,000	55,000	55,000	87,000

Capital Outlay:

70 40 Machinery and Equipment	-	61,500	61,500	61,500	85,000
70 42 Motor Vehicles	8,458	160,000	160,000	160,000	90,000
Subtotal	8,458	221,500	221,500	221,500	175,000

Total Expenditures

\$ 56,077	\$ 302,500	\$ 302,500	\$ 302,500	\$ 288,000
------------------	-------------------	-------------------	-------------------	-------------------



Community Development Block Grant Fund – 216

PROGRAM DESCRIPTION:

The Community Development Block Grant (CDBG) Fund is under the direction of the Executive Director of Public Services and Director of Capital Projects. Community Development Block Grant Funds are received as a pass through grant from the State of Texas through Fort Bend County. For the past several years, the City of Rosenberg has been using these grant proceeds to reconstruct the sanitary sewer and water lines in Rosenberg that qualify for this funding.

FY2025 BUDGET NOTES:

1. Previous year’s funding:

CDBG Program Description	CDBG Funding	GLO Funding	City Funding	Total Funding
• North Side Water/Sewer Phase VIII	\$ 666,675	\$ 447,000	\$ 163,800	\$ 1,277,475
• Blume Rd Service Area Sewer Rehab Phase I	604,057	-	56,714	660,771
• Blume Rd Service Area Sewer Rehab Phase II	600,000	-	216,383	816,383
• Blume Rd Service Area Water Rehab Phase I	<u>683,251</u>	-	<u>65,181</u>	<u>748,432</u>
Total	\$ 2,553,983	\$ 447,000	\$ 502,078	\$ 3,503,061

2. Fiscal Year 2025 funding:

CDBG Program Description	CDBG Funding	GLO Funding	City Funding	Total Funding
• Mulcahy St. (Ave I to Ave M) Water Rehab	\$ 505,440	-	\$ 26,535	\$ 531,975
• Timber Lane Drive Service Area Water Rehab	952,333	-	49,280	1,001,613
• Blume Rd Service Area Water Rehab Phase II	<u>787,922</u>	-	<u>69,116</u>	<u>857,038</u>
Total	\$ 2,245,695	-	\$ 144,931	\$ 2,390,626

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

FUND: 216

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY

Resources:

Total Beginning Balance	\$ 303,846	\$ 30,749	\$ 303,846	\$ 303,846	\$ -
Revenues and Transfers In	-	1,328,483	2,515,958	3,199,215	2,390,626
Total Funds Available	303,846	1,359,232	2,819,804	3,503,061	2,390,626

Uses/Deductions:

Expenditures and Transfers	-	1,359,232	1,359,232	3,503,061	2,390,626
----------------------------	---	-----------	-----------	-----------	-----------

Ending Fund Balance:

Total Ending Balance	303,846	-	1,460,572	-	-
Fund Total	\$ 303,846	\$ 1,359,232	\$ 2,819,804	\$ 3,503,061	\$ 2,390,626

Net Revenues (Expenditures)	-	(30,749)	1,156,726	(303,846)	-
-----------------------------	---	----------	-----------	-----------	---

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

FUND: 216

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
42220 Intergovernmental - CDBG Grants	\$ -	\$ 683,257	\$ 1,870,732	\$ 2,553,989	\$ 2,245,695	
42221 Intergovernmental - GLO Grant	-	447,000	447,000	447,000	-	
48501 Transfer from Water/Wastewater Fund	-	198,226	198,226	198,226	144,931	
TOTAL REVENUES	\$ -	\$ 1,328,483	\$ 2,515,958	\$ 3,199,215	\$ 2,390,626	-5.0%
Capital Outlay	\$ -	\$ 1,359,232	\$ 1,359,232	\$ 3,503,061	\$ 2,390,626	
TOTAL EXPENDITURES	\$ -	\$ 1,359,232	\$ 1,359,232	\$ 3,503,061	\$ 2,390,626	75.9%

~ AUTHORIZED POSITIONS ~

Position Title

Full-time equivalents:
None

~ EXPENDITURE DETAIL ~

<u>Capital Outlay:</u>						
70 35 Mulcahy St (Avenue I to Avenue M) Water Rehab	\$ -	\$ -	\$ -	\$ -	\$ 531,975	
70 36 Timber Lane Drive Service Area - Water Rehab	-	-	-	-	1,001,613	
70 37 North Side Water/Sewer Improvements - Phase VIII	-	610,800	610,800	1,277,475	(A)	
70 38 Blume Road Service Area Sanitary Sewer Rehab. - I	-	-	-	660,771	(A)	
70 38 Blume Road Service Area Sanitary Sewer Rehab. - II	-	-	-	816,383	(A)	
70 39 Blume Road Service Area Water Rehab - Phase I	-	748,432	748,432	748,432	(A)	
70 39 Blume Road Service Area Water Rehab - Phase II	-	-	-	-	857,038	
Subtotal	-	1,359,232	1,359,232	3,503,061	2,390,626	75.9%
Total Expenditures	\$ -	\$ 1,359,232	\$ 1,359,232	\$ 3,503,061	\$ 2,390,626	75.9%
Total Expenditures	\$ -	\$ 1,359,232	\$ 1,359,232	\$ 3,503,061	\$ 2,390,626	75.9%

(A) - Remaining Project Estimate and Interest Earnings will carry-over to FY2025.



Police Asset Forfeiture Fund – 218

PROGRAM DESCRIPTION:

The Police Asset Forfeiture Fund is under the general direction of the Police Chief. Revenues of the fund are derived from the proceeds of assets seized by local and state law enforcement officials for activities related to enforcement and abatement of criminal statutes or from proceeds of assets deemed abandoned or unclaimed property. These funds are classified as revenues under Chapter 18 or Chapter 47 of the Code of Criminal Procedures. Expenditures can be used to improve activities related to general law enforcement programs and law enforcement equipment.

PERFORMANCE INDICATORS/ACTIVITY MEASURES:

Performance Indicators are included in the overall Performance Indicators for the Police Department.

FY2025 BUDGET NOTES:

1. No significant change from FY2024 budget.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

POLICE ASSET FORFEITURE FUND

FUND: 218

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

POLICE ASSET FORFEITURE FUND SUMMARY

Resources:

Total Beginning Balance	\$ 34,131	\$ 25,181	\$ 34,559	\$ 34,559	\$ 29,059
Revenues and Transfers In	6,252	25	25	4,500	25
Total Funds Available	40,383	25,206	34,584	39,059	29,084

Uses/Deductions:

Expenditures and Transfers	5,824	10,000	10,000	10,000	10,000
----------------------------	-------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	34,559	15,206	24,584	29,059	19,084
Fund Total	\$ 40,383	\$ 25,206	\$ 34,584	\$ 39,059	\$ 29,084

Net Revenues (Expenditures)	428	(9,975)	(9,975)	(5,500)	(9,975)
-----------------------------	-----	---------	---------	---------	---------

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

POLICE ASSET FORFEITURE FUND

FUND: 218

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
45100 Interest Earnings	\$ 2,009	\$ 25	\$ 25	\$ 2,000	\$ 25	
46900 Miscellaneous Income	4,242	-	-	2,500	-	
TOTAL REVENUES	\$ 6,252	\$ 25	\$ 25	\$ 4,500	\$ 25	0.0%
EXPENDITURES:						
Supplies	\$ 5,824	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Subtotal	5,824	10,000	10,000	10,000	10,000	0.0%
TOTAL EXPENDITURES	\$ 5,824	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%

~ EXPENDITURE DETAIL ~

Supplies:						
36 10 Small Tools and Equipment	\$ 6,099	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
	6,099	10,000	10,000	10,000	10,000	0.0%
Total Expenditures	\$ 6,099	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%



PROGRAM DESCRIPTION:

The Rosenberg Animal Control & Shelter (RACS) Donation Fund has been established to separate the donations collected by RACS. RACS is under the direction and supervision of the Chief of Police and Director of Animal Control and is responsible for protecting citizens from danger and nuisance created by uncontrolled or diseased animals. Protection of citizens is accomplished through enforcement of various state statutes and City Ordinances. The donations will be used to supplement the operation and maintenance of the animal shelter which aims to maintain a 90% or higher live release rate of animals under its care (per Resolution No. R-3442) and meet modern human sheltering standards. This entails maximizing adoption opportunities, educating the community on humane treatment, and collaborating with other animal welfare groups. Through donations, pets under the care of RACS are able to receive additional resources to ensure successful outcomes such as specialized health care and hospitalization, transport options, training, enrichment and staff professional development.

PERFORMANCE INDICATORS:

Performance Indicators for Animal Control & Shelter are included in the overall Performance Indicators for the Animal Control & Shelter Department in the General Fund.

FY2025 BUDGET NOTES:

1. New fund was created in FY2025 to track donation revenues as well as donation expenditures.
2. The Transfer from the General Fund is the estimated remaining balance from FY2024.
3. Improvements Other Than Buildings includes the purchase of the following budget requests submitted:
 - a. Commercial Dishwasher - \$10,000
 - b. Three (3) exercise pens - \$10,000

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

ANIMAL CONTROL SHELTER DONATION FUND

FUND: 220

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
Resources:					
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Revenues and Transfers In	-	-	-	90,000	165,550
Total Funds Available	-	-	-	90,000	255,550
Uses/Deductions:					
Expenditures and Transfers	-	-	-	-	255,550
Ending Fund Balance:					
Total Ending Balance	-	-	-	90,000	-
Fund Total	\$ -	\$ -	\$ -	\$ 90,000	\$ 255,550
Net Revenues (Expenditures)	-	-	-	90,000	(90,000)

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

ANIMAL CONTROL SHELTER DONATION FUND

FUND: 220

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
45100 Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ 50	
46610 Donations	-	-	-	-	50,000	
46611 Donations - Giving Fund Donations	-	-	-	-	40,000	
46612 Donations - HWF Grant Donations	-	-	-	-	75,000	
46615 Donations - UB	-	-	-	-	500	
48101 Transfer from General Fund	-	-	-	90,000	-	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 90,000	\$ 165,550	100.0%
EXPENDITURES:						
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 125,000	
Maintenance and Services	-	-	-	-	110,550	
Subtotal	-	-	-	-	235,550	100.0%
Capital Outlay	-	-	-	-	20,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 255,550	100.0%

~ EXPENDITURE DETAIL ~

Supplies:						
31 95 Other Expenses - Donations	\$ -	\$ -	\$ -	\$ -	\$ 45,000	
34 20 Medical Supplies	-	-	-	-	15,000	
34 30 Cleaning Supplies	-	-	-	-	35,000	
34 35 Animal Feed	-	-	-	-	25,000	
36 10 Small Tools and Equipment	-	-	-	-	5,000	
	-	-	-	-	125,000	100.0%
Maintenance and Services:						
43 25 Medical Services	-	-	-	-	85,000	
54 15 Community Education & Engagement	-	-	-	-	20,000	
55 11 Travel & Transport	-	-	-	-	5,550	
	-	-	-	-	110,550	100.0%
Capital Outlay:						
70 30 Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 255,550	100.0%



Parkland Dedication Fund – 221

PROGRAM DESCRIPTION:

The Park Land Dedication Fund is designed to create new or to upgrade existing parks within the applicable park zones. The funding is derived from developments that are established within the City, which have chosen to give the City funds in-lieu of creating parks within new residential communities. The allocation of these funds is restricted to the zone from which the revenues are derived and must be spent within ten years of being collected.

FY2025 BUDGET NOTES:

1. Expenditure amounts included in the FY2025 budget include the following:

Park Zone	Description	Amount
All**	Seabourne Creek Regional Sports Complex Ballfield Lighting – Phase I	\$ 150,000
3**	Sunset Park Electrical Improvements	27,800
1 and 8*	Seabourne Creek Regional Sports Complex Additional Parking	400,000
All**	Seabourne Creek Regional Sports Complex FM2218 Entrance	<u>200,000</u>
	Total	\$ 777,800

*Park Zone prior to May 2020

**New Park Zone after May 2020

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

PARKLAND DEDICATION FUND BALANCE

FUND: 221

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
Resources:					
Total Beginning Balance	\$ 1,045,670	\$ 1,619,934	\$ 1,748,723	\$ 1,748,723	\$ 1,668,673
Revenues and Transfers In	910,158	5,350	5,350	237,000	5,350
Total Funds Available	<u>1,955,828</u>	<u>1,625,284</u>	<u>1,754,073</u>	<u>1,985,723</u>	<u>1,674,023</u>
Uses/Deductions:					
Expenditures and Transfers	207,105	201,000	201,000	317,050	777,800
Ending Fund Balance:					
Total Ending Balance	1,748,723	1,424,284	1,553,073	1,668,673	896,223
Fund Total	<u>\$ 1,955,828</u>	<u>\$ 1,625,284</u>	<u>\$ 1,754,073</u>	<u>\$ 1,985,723</u>	<u>\$ 1,674,023</u>
Net Revenues (Expenditures)	703,053	(195,650)	(195,650)	(80,050)	(772,450)

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

PARK LAND DEDICATION FUND

FUND: 221

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
45100 Interest Earnings	\$ 62,818	\$ 350	\$ 350	\$ 50,000	\$ 350	
47130 Developer Contributions	847,340	5,000	5,000	187,000	5,000	
TOTAL REVENUES	\$ 910,158	\$ 5,350	\$ 5,350	\$ 237,000	\$ 5,350	0.0%
EXPENDITURES:						
Capital Outlay	\$ 207,105	\$ 201,000	\$ 201,000	\$ 317,050	\$ 777,800	
TOTAL EXPENDITURES	\$ 207,105	\$ 201,000	\$ 201,000	\$ 317,050	\$ 777,800	287.0%

~ EXPENDITURE DETAIL ~

<u>Capital Outlay:</u>						
70 30 Imp O/T Bldgs - SCRSC Ballfield Lights Phase I	\$ -	\$ -	\$ -	\$ -	\$ 150,000	
70 31 Imp O/T Bldgs - Nature Center Design	-	-	-	97,450	(A)	
70 32 Imp O/T Bldgs - Splash Pad Site Improvements	102,000	-	-	9,400	-	
70 33 Imp O/T Bldgs - Sunset Park Improvements	18,000	-	-	-	27,800	
70 34 Imp O/T Bldgs - Park Improvements	73,649	-	-	-	-	
70 35 Imp O/T Bldgs - SCRSC Field Renovations	13,456	-	-	9,200	-	
70 36 Imp O/T Bldgs - Seabourne Creek Park Improvements	-	125,000	125,000	125,000	-	
70 37 Imp O/T Bldgs - Garcia Park Granite Trail	-	6,000	6,000	6,000	-	
70 38 Imp O/T Bldgs - Travis Park Electrical Improvements	-	70,000	70,000	70,000	-	
70 39 Imp O/T Bldgs - SCRSC Additional Parking	-	-	-	-	400,000	
70 39 Imp O/T Bldgs - SCRSC FM2218 Entrance	-	-	-	-	200,000	
Subtotal	207,105	201,000	201,000	317,050	777,800	287.0%
Total Expenditures	\$ 207,105	\$ 201,000	\$ 201,000	\$ 317,050	\$ 777,800	287.0%

(A) - Remaining Project Estimate and Interest Earnings will carry-over to FY2025.



Juvenile Case Manager Fund – 222

PROGRAM DESCRIPTION:

The Juvenile Case Manager Fund is under the general direction of the Court Administrator and Director of Finance. Revenues of the Fund are derived from State authorized court fees, which are legally restricted by Articles 102.015 and 102.0174 of the Code of Criminal Procedures, and Section 134.156 of the Local Government Code to certain expenditures. This fund can be used to fund a juvenile case manager.

FY2025 BUDGET NOTES:

1. A portion of the salaries and benefits for the Court Administrator (10%) and the Senior Court Clerk position (40%) that is assigned as the Juvenile Case Manager is reimbursed by this fund through a transfer to the General Fund.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

JUVENILE CASE MANAGER FUND

FUND: 222

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

JUVENILE CASE MANAGER FUND SUMMARY

Resources:

Total Beginning Balance	\$ 131,058	\$ 124,342	\$ 127,014	\$ 127,014	\$ 121,424
Revenues and Transfers In	<u>37,648</u>	<u>30,300</u>	<u>30,300</u>	<u>38,000</u>	<u>32,800</u>
Total Funds Available	168,706	154,642	157,314	165,014	154,224

Uses/Deductions:

Expenditures and Transfers	41,692	44,590	44,590	43,590	46,563
----------------------------	--------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	<u>127,014</u>	<u>110,052</u>	<u>112,724</u>	<u>121,424</u>	<u>107,662</u>
Fund Total	\$ 168,706	\$ 154,642	\$ 157,314	\$ 165,014	\$ 154,224

Net Revenues (Expenditures)	(4,044)	(14,290)	(14,290)	(5,590)	(13,763)
-----------------------------	---------	----------	----------	---------	----------

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

JUVENILE CASE MANAGER FUND

FUND: 222

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
44166 Truancy Prevention Fees	\$ 292	\$ 300	\$ 300	\$ 500	\$ 300	
44199 Other Fines and Forfeitures	31,700	27,500	27,500	32,500	30,000	
45100 Interest Earnings	5,656	2,500	2,500	5,000	2,500	
TOTAL REVENUES	\$ 37,648	\$ 30,300	\$ 30,300	\$ 38,000	\$ 32,800	8.3%
EXPENDITURES:						
Maintenance and Services	\$ 176	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000	
Subtotal	176	2,000	2,000	1,000	2,000	0.0%
Transfers	41,516	42,590	42,590	42,590	44,563	
TOTAL EXPENDITURES	\$ 41,692	\$ 44,590	\$ 44,590	\$ 43,590	\$ 46,563	4.4%
Maintenance and Services:						
55 10 Education and Training	\$ 176	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000	0.0%
Subtotal	176	2,000	2,000	1,000	2,000	0.0%
Transfers:						
91 01 Transfer to General Fund	41,516	42,590	42,590	42,590	44,563	
Subtotal	41,516	42,590	42,590	42,590	44,563	4.6%
Total Expenditures	\$ 41,692	\$ 44,590	\$ 44,590	\$ 43,590	\$ 46,563	4.4%



PROGRAM DESCRIPTION:

The Child Safety Fund is under the general direction of the Court Administrator and Director of Finance. Revenues of the Fund are derived from state authorized court fees, which are legally restricted by Article 102.014 of the Code of Criminal Procedures to certain expenditures. This fund can only be used to finance programs designed to enhance child safety, health, or nutrition, and include programs for child abuse prevention and intervention, and drug and alcohol abuse prevention.

FY2025 BUDGET NOTES:

1. Child Safety Program Supplies in the amount of \$10,000 are included from the Police and Fire Departments.
2. The appropriation for \$30,000 will fund street striping and crosswalk markings in designated school zones, as well as school zone sign repair and maintenance.
3. Park Camera Maintenance includes \$20,000 to enhance and monitor the safety of children at city parks.
4. The Transfer to the General Fund of \$7,800 will fund Police Department overtime for oversight and compliance monitoring of registered sex offenders within the City.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

CHILD SAFETY FUND

FUND: 223

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
-----------------------	---------------------------	---------------------------------------	--	-----------------------------	---------------------------

CHILD SAFETY FUND SUMMARY

Resources:

Total Beginning Balance	\$ 216,479	\$ 208,804	\$ 201,404	\$ 201,404	\$ 175,850
Revenues and Transfers In	<u>56,243</u>	<u>43,500</u>	<u>43,500</u>	<u>55,246</u>	<u>43,500</u>
Total Funds Available	<u><u>272,722</u></u>	<u><u>252,304</u></u>	<u><u>244,904</u></u>	<u><u>256,650</u></u>	<u><u>219,350</u></u>

Uses/Deductions:

Expenditures and Transfers	71,318	80,800	80,800	80,800	82,800
----------------------------	--------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	<u>201,404</u>	<u>171,504</u>	<u>164,104</u>	<u>175,850</u>	<u>136,550</u>
Fund Total	<u><u>\$ 272,722</u></u>	<u><u>\$ 252,304</u></u>	<u><u>\$ 244,904</u></u>	<u><u>\$ 256,650</u></u>	<u><u>\$ 219,350</u></u>

Net Revenues (Expenditures)	(15,075)	(37,300)	(37,300)	(25,554)	(39,300)
-----------------------------	----------	----------	----------	----------	----------

**CITY OF ROSENBERG, TEXAS
2022-23 BUDGET**

CHILD SAFETY FUND

FUND: 223

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
44150 School Zone Court Costs	\$ 3,126	\$ 1,000	\$ 1,000	\$ 3,000	\$ 1,000	
44199 Other Fines and Forfeitures	43,123	40,000	40,000	41,746	40,000	
45100 Interest Earnings	9,995	2,500	2,500	10,500	2,500	
TOTAL REVENUES	\$ 56,243	\$ 43,500	\$ 43,500	\$ 55,246	\$ 43,500	0.0%
EXPENDITURES:						
Supplies	\$ 36,674	\$ 23,000	\$ 23,000	\$ 23,000	\$ 25,000	
Maintenance and Services	26,844	50,000	50,000	50,000	50,000	
Subtotal	63,518	73,000	73,000	73,000	75,000	2.7%
Transfers	7,800	7,800	7,800	7,800	7,800	
TOTAL EXPENDITURES	\$ 71,318	\$ 80,800	\$ 80,800	\$ 80,800	\$ 82,800	2.5%
~ EXPENDITURE DETAIL ~						
Supplies:						
33 30 Child Safety Program Supplies	\$ 7,618	\$ 8,000	\$ 8,000	\$ 8,000	\$ 10,000	25.0%
36 25 School Zone Street Sign	29,056	15,000	15,000	15,000	15,000	
Subtotal	36,674	23,000	23,000	23,000	25,000	8.7%
Maintenance and Services:						
57 10 Other Contractual Services	26,844	30,000	30,000	30,000	30,000	
63 35 Camera Maintenance	-	20,000	20,000	20,000	20,000	
Subtotal	26,844	50,000	50,000	50,000	50,000	0.0%
Transfers:						
91 01 Transfer to General Fund	7,800	7,800	7,800	7,800	7,800	
Subtotal	7,800	7,800	7,800	7,800	7,800	0.0%
Total Expenditures	\$ 71,318	\$ 80,800	\$ 80,800	\$ 80,800	\$ 82,800	2.5%



PROGRAM DESCRIPTION:

The Building Security Fund is under the general direction of the Court Administrator and Director of Finance. Revenues of the fund are derived from State authorized court fees, which are legally restricted by Article 102.017 of the Code of Criminal Procedures to certain expenditures. This fund can only be used to finance security personnel for Municipal Court, or to finance items used for providing security services for buildings housing Municipal Court including, but not limited to:

- (1) the purchase or repair of X-ray machines and conveying systems;
- (2) handheld metal detectors;
- (3) walkthrough metal detectors;
- (4) identification cards and systems;
- (5) electronic locking and surveillance equipment;
- (6) bailiffs, deputy sheriffs, deputy constables, or contract security personnel during times when they are providing security services;
- (7) signage;
- (8) confiscated weapons inventory and tracking systems; or
- (9) locks, chains, or other security hardware.

FY2025 BUDGET NOTES:

1. Buildings includes Phase I of security improvements to the Court including the installation of bullet proof windows and panels.
2. This budget includes the reimbursement to the General Fund for a portion of two (2) Bailiff/Warrant Officer positions.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

BUILDING SECURITY FUND

FUND: 224

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

BUILDING SECURITY FUND SUMMARY

Resources:

Total Beginning Balance	\$ 36,523	\$ 57,723	\$ 59,159	\$ 59,159	\$ 68,159
Revenues and Transfers In	32,636	25,500	25,500	34,000	25,500
Total Funds Available	69,159	83,223	84,659	93,159	93,659

Uses/Deductions:

Expenditures and Transfers	10,000	25,000	25,000	25,000	50,000
----------------------------	--------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	59,159	58,223	59,659	68,159	43,659
Fund Total	\$ 69,159	\$ 83,223	\$ 84,659	\$ 93,159	\$ 93,659

Net Revenues (Expenditures)	22,636	500	500	9,000	(24,500)
-----------------------------	--------	-----	-----	-------	----------

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

BUILDING SECURITY FUND

FUND: 224

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
44165 Municipal Court Bldg Security Fees	\$ 30,467	\$ 25,000	\$ 25,000	\$ 31,000	\$ 25,000	
45100 Interest Earnings	2,168	500	500	3,000	500	
TOTAL REVENUES	\$ 32,636	\$ 25,500	\$ 25,500	\$ 34,000	\$ 25,500	0.0%
EXPENDITURES:						
Transfers	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Capital Outlay	-	-	-	-	25,000	
TOTAL EXPENDITURES	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	100.0%
~ EXPENDITURE DETAIL ~						
Capital Outlay:						
70 20 Buildings	\$ -	\$ -	\$ -	\$ -	\$ 25,000	100.0%
Subtotal	-	-	-	-	25,000	100.0%
Transfers:						
91 01 Transfer to General Fund	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Subtotal	10,000	25,000	25,000	25,000	25,000	0.0%
Total Expenditures	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	100.0%



Municipal Utility District Fire Services Fund – 226

PROGRAM DESCRIPTION:

The Municipal Utility District (MUD) Fire Services Fund is under the general direction of the Fire Chief. Revenues of the Fund consist primarily of contributions made by the Municipal Utility Districts in the ETJ that have approved Fire Service Agreements with the City of Rosenberg.

FY2025 BUDGET NOTES:

1. No significant changes from the FY2024 budget.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

MUD FIRE SERVICES FUND

FUND: 226

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

MUD FIRE SERVICES FUND SUMMARY

Resources:

Total Beginning Balance	\$ 473,402	\$ 630,744	\$ 604,565	\$ 604,565	\$ 808,912
Revenues and Transfers In	<u>1,761,125</u>	<u>1,655,000</u>	<u>1,655,000</u>	<u>1,970,000</u>	<u>1,855,000</u>
Total Funds Available	<u><u>2,234,527</u></u>	<u><u>2,285,744</u></u>	<u><u>2,259,565</u></u>	<u><u>2,574,565</u></u>	<u><u>2,663,912</u></u>

Uses/Deductions:

Expenditures and Transfers	1,629,962	1,765,653	1,765,653	1,765,653	1,850,000
----------------------------	-----------	-----------	-----------	-----------	-----------

Ending Fund Balance:

Total Ending Balance	604,565	520,091	493,912	808,912	813,912
Fund Total	<u><u>\$ 2,234,527</u></u>	<u><u>\$ 2,285,744</u></u>	<u><u>\$ 2,259,565</u></u>	<u><u>\$ 2,574,565</u></u>	<u><u>\$ 2,663,912</u></u>

Net Revenues (Expenditures)	131,163	(110,653)	(110,653)	204,347	5,000
-----------------------------	---------	-----------	-----------	---------	-------

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

MUD FIRE SERVICES FUND

FUND: 226

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
42340 Intergovernmental - Other Entities	\$ 1,733,710	\$ 1,650,000	\$ 1,650,000	\$ 1,940,000	\$ 1,850,000	
45100 Interest Earnings	27,415	5,000	5,000	30,000	5,000	
TOTAL REVENUES	\$ 1,761,125	\$ 1,655,000	\$ 1,655,000	\$ 1,970,000	\$ 1,855,000	12.1%
EXPENDITURES:						
Transfers	\$ 1,629,962	\$ 1,765,653	\$ 1,765,653	\$ 1,765,653	\$ 1,850,000	
TOTAL EXPENDITURES	\$ 1,629,962	\$ 1,765,653	\$ 1,765,653	\$ 1,765,653	\$ 1,850,000	4.8%

~ EXPENDITURE DETAIL ~

Transfers:						
92 30 Transfer to Fire Station No. 3 Operating Fund	\$ 1,629,962	\$ 1,765,653	\$ 1,765,653	\$ 1,765,653	\$ 1,850,000	
Subtotal	1,629,962	1,765,653	1,765,653	1,765,653	1,850,000	4.8%
Total Expenditures	\$ 1,629,962	\$ 1,765,653	\$ 1,765,653	\$ 1,765,653	\$ 1,850,000	4.8%



Police Federal Forfeiture Fund – 227

PROGRAM DESCRIPTION:

The Police Asset Forfeiture Fund is under the general direction of the Police Chief. Revenues of the fund are derived from the proceeds of assets seized by federal law enforcement officials that are transferred to any state or local law enforcement agency that directly participated in an investigation or prosecution that resulted in a federal forfeiture. The U.S. Department of Justice Asset Forfeiture Program is a nationwide law enforcement initiative that helps deter crime and fosters cooperation among federal, state, and local law enforcement agencies. The Department of Justice administers the Equitable Sharing Program and requires each agency to comply with guidelines by completing a yearly Equitable Sharing Agreement and Certification every year the agency receives funds. Expenditures can be used to improve activities related to general law enforcement programs and law enforcement equipment.

PERFORMANCE INDICATORS/ACTIVITY MEASURES:

Performance Indicators are included in the overall Performance Indicators for the Police Department.

FY2025 BUDGET NOTES:

1. No significant changes from the FY2024 budget.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

POLICE FEDERAL FORFEITURE FUND

FUND: 227

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

POLICE FEDERAL FORFEITURE FUND SUMMARY

Resources:

Total Beginning Balance	\$ 207,367	\$ 212,063	\$ 229,148	\$ 229,148	\$ 187,148
Revenues and Transfers In	<u>31,283</u>	<u>1,500</u>	<u>1,500</u>	<u>23,000</u>	<u>1,500</u>
Total Funds Available	<u><u>238,650</u></u>	<u><u>213,563</u></u>	<u><u>230,648</u></u>	<u><u>252,148</u></u>	<u><u>188,648</u></u>

Uses/Deductions:

Expenditures and Transfers	9,503	56,150	56,150	65,000	56,150
----------------------------	-------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	<u>229,148</u>	<u>157,413</u>	<u>174,498</u>	<u>187,148</u>	<u>132,498</u>
Fund Total	<u><u>\$ 238,650</u></u>	<u><u>\$ 213,563</u></u>	<u><u>\$ 230,648</u></u>	<u><u>\$ 252,148</u></u>	<u><u>\$ 188,648</u></u>

Net Revenues (Expenditures)	21,781	(54,650)	(54,650)	(42,000)	(54,650)
-----------------------------	--------	----------	----------	----------	----------

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

POLICE FEDERAL FORFEITURE FUND

FUND: 227

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
42150 Int'gov - Federal Narcotics Revenue	\$ 21,093	\$ -	\$ -	\$ 11,000	\$ -	
45100 Interest Earnings	10,191	1,500	1,500	12,000	1,500	
TOTAL REVENUES	\$ 31,283	\$ 1,500	\$ 1,500	\$ 23,000	\$ 1,500	0.0%
EXPENDITURES:						
Supplies	\$ 9,503	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Maintenance and Services	-	46,150	46,150	55,000	46,150	
Subtotal	9,503	56,150	56,150	65,000	56,150	
TOTAL EXPENDITURES	\$ 9,503	\$ 56,150	\$ 56,150	\$ 65,000	\$ 56,150	0.0%

~ EXPENDITURE DETAIL ~

Supplies:						
36 10 Small Tools and Equipment	\$ 9,503	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Subtotal	9,503	10,000	10,000	10,000	10,000	0.0%
Maintenance and Services:						
52 10 Telephone/Communications	-	34,650	34,650	43,500	34,650	0.0%
57 27 Lease of Motor Vehicles	-	11,500	11,500	11,500	11,500	
Subtotal	-	46,150	46,150	55,000	46,150	0.0%
Total Expenditures	\$ 9,503	\$ 56,150	\$ 56,150	\$ 65,000	\$ 56,150	0.0%



PROGRAM DESCRIPTION:

The Public, Educational or Governmental (PEG) Capital Fund was created to account for the 1% PEG fee that began to be collected and remitted by franchised cable television providers in the City of Rosenberg pursuant to the State of Texas cable franchise effective January 1, 2012. These funds are restricted to fund capital expenditures associated with the City's municipal cable channel and programming, and are administered by Communications Department.

FY2025 BUDGET NOTES:

1. \$75,000 is included for any expenses associated with upgrades or repair/replacement of equipment in the City Council Chamber including hybrid council meeting solution for remote meeting options.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

PEG CAPITAL FUND

FUND: 228

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

PEG CAPITAL FUND SUMMARY

Resources:

Total Beginning Balance	\$ 301,970	\$ 283,970	\$ 343,983	\$ 343,983	\$ 315,983
Revenues and Transfers In	<u>52,291</u>	<u>52,500</u>	<u>52,500</u>	<u>47,000</u>	<u>37,500</u>
Total Funds Available	<u><u>354,261</u></u>	<u><u>336,470</u></u>	<u><u>396,483</u></u>	<u><u>390,983</u></u>	<u><u>353,483</u></u>

Uses/Deductions:

Expenditures and Transfers	10,278	75,000	75,000	75,000	75,000
----------------------------	--------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	<u>343,983</u>	<u>261,470</u>	<u>321,483</u>	<u>315,983</u>	<u>278,483</u>
Fund Total	<u><u>\$ 354,261</u></u>	<u><u>\$ 336,470</u></u>	<u><u>\$ 396,483</u></u>	<u><u>\$ 390,983</u></u>	<u><u>\$ 353,483</u></u>

Net Revenues (Expenditures)	42,013	(22,500)	(22,500)	(28,000)	(37,500)
-----------------------------	--------	----------	----------	----------	----------

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

PEG CAPITAL FUND

FUND: 228

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
40440 Franchise Tax - Cable TV	\$ 38,305	\$ 50,000	\$ 50,000	\$ 32,000	\$ 35,000	
45100 Interest Earnings	13,986	2,500	2,500	15,000	2,500	
TOTAL REVENUES	\$ 52,291	\$ 52,500	\$ 52,500	\$ 47,000	\$ 37,500	-28.6%
EXPENDITURES:						
Capital Outlay	\$ 10,278	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
TOTAL EXPENDITURES	\$ 10,278	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0.0%

~ EXPENDITURE DETAIL ~

Capital Outlay:						
70 40 Machinery and Equipment	\$ 10,278	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
Subtotal	10,278	75,000	75,000	75,000	75,000	0.0%
Total Expenditures	\$ 10,278	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0.0%



Fire Station No. 3 Operating Fund – 230

PROGRAM DESCRIPTION:

The Fire Station No. 3 Operating Fund has been established to separate the annual operating costs for Fire Station No. 3 from the General Fund Fire Department Budget. Revenues from the General Fund and the MUD Fire Services Fund provide funds to operate Fire Station No. 3. This fund enables the City to conduct the administrative review which is required by the Fire Service Agreements.

PERFORMANCE INDICATORS/ACTIVITY MEASURES:

Performance Indicators for Fire Station No. 3 are included in the overall Performance Indicators for the Fire Department.

FY2025 BUDGET NOTES:

1. Technology Fees for internal technology services increased due to an increase in technology costs and usage by Fire Station No. 3.
2. Funding for the Association Assessment Fees in the amount of \$11,649 for the annual assessment payable to Summer Park Property Owners Association, Inc. is not available and will not be budgeted in FY2025.
3. Increases to Clothing and Personal Protective Equipment due to inflationary pricing increases and adding the purchase of two (2) additional sets each year to remain current and meet TCFP requirements.
4. Travel – Education and Training increased by \$4,550 to assist with certification classes for personnel.

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

FIRE STATION NO. 3 OPERATING FUND

FUND: 230

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

FIRE STATION NO. 3 OPERATING FUND SUMMARY

Resources:

Total Beginning Balance	\$ 72,247	\$ 51,679	\$ 80,936	\$ 80,936	\$ 82,216
Revenues and Transfers In	<u>1,732,256</u>	<u>1,817,153</u>	<u>1,817,153</u>	<u>1,824,653</u>	<u>1,901,500</u>
Total Funds Available	<u><u>1,804,503</u></u>	<u><u>1,868,832</u></u>	<u><u>1,898,089</u></u>	<u><u>1,905,589</u></u>	<u><u>1,983,716</u></u>

Uses/Deductions:

Expenditures and Transfers	1,723,567	1,817,153	1,817,153	1,823,373	1,898,228
----------------------------	-----------	-----------	-----------	-----------	-----------

Ending Fund Balance:

Total Ending Balance	80,936	51,679	80,936	82,216	85,488
Fund Total	<u><u>\$ 1,804,503</u></u>	<u><u>\$ 1,868,832</u></u>	<u><u>\$ 1,898,089</u></u>	<u><u>\$ 1,905,589</u></u>	<u><u>\$ 1,983,716</u></u>

Net Revenues (Expenditures)	8,689	-	-	1,280	3,272
-----------------------------	-------	---	---	-------	-------

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

FIRE STATION NO. 3 OPERATING FUND

FUND: 230

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
45100 Interest Earnings	\$ 7,825	\$ 1,500	\$ 1,500	\$ 9,000	\$ 1,500	
48101 Transfer from General Fund	94,469	50,000	50,000	50,000	50,000	
48226 Transfer from MUD Fire Services	1,629,962	1,765,653	1,765,653	1,765,653	1,850,000	
TOTAL REVENUES	\$ 1,732,256	\$ 1,817,153	\$ 1,817,153	\$ 1,824,653	\$ 1,901,500	4.6%
EXPENDITURES:						
Personnel and Benefits	\$ 1,434,747	\$ 1,511,996	\$ 1,511,996	\$ 1,488,866	\$ 1,536,586	
Supplies	125,642	123,150	123,150	143,500	153,800	
Maintenance and Services	163,178	182,007	182,007	191,007	207,842	
Subtotal	1,723,567	1,817,153	1,817,153	1,823,373	1,898,228	4.5%
TOTAL EXPENDITURES	\$ 1,723,567	\$ 1,817,153	\$ 1,817,153	\$ 1,823,373	\$ 1,898,228	4.5%

~ AUTHORIZED POSITIONS ~

Full-time equivalents:

Professional Standards/Compliance Officer	1.00	1.00	1.00	1.00	1.00	
Fire Captain	3.00	3.00	3.00	3.00	3.00	
Fire Engineer	3.00	3.00	3.00	3.00	3.00	
Firefighter	6.00	6.00	6.00	6.00	6.00	
Total Personnel	13.00	13.00	13.00	13.00	13.00	0.0%

**CITY OF ROSENBERG, TEXAS
2024-25 BUDGET**

FIRE STATION NO. 3 OPERATING FUND

FUND: 230

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 916,824	\$ 1,000,209	\$ 1,000,209	\$ 950,000	\$ 1,009,356	
10 20 Overtime	72,796	20,000	20,000	75,000	20,000	
10 30 Longevity	12,283	13,092	13,092	11,091	7,652	
10 40 Incentive Pay	11,450	12,600	12,600	7,675	10,500	
10 50 Holiday Pay	36,944	44,358	44,358	43,500	56,389	
20 10 Retirement	170,197	182,999	182,999	180,000	194,499	
20 20 Social Security	75,238	83,403	83,403	80,000	84,445	
20 40 Insurance	122,668	137,013	137,013	125,000	135,192	
20 50 Workers' Compensation	14,303	15,432	15,432	14,500	15,627	
20 55 Long Term Disability	2,045	2,890	2,890	2,100	2,926	
Subtotal	1,434,747	1,511,996	1,511,996	1,488,866	1,536,586	1.6%
Supplies:						
31 10 Office Supplies	499	500	500	500	500	
31 40 Clothing	6,128	10,500	10,500	9,500	17,500	
31 45 Uniforms	7,590	13,200	13,200	13,200	13,200	
31 55 Personal Protective Equipment	54,915	55,500	55,500	60,000	70,750	
31 90 Other Supplies	895	1,000	1,000	1,000	1,000	
34 15 Chemical Supplies	950	1,500	1,500	1,500	1,500	
34 20 Medical Supplies	480	1,000	1,000	1,000	1,000	
34 30 Cleaning Supplies	1,703	2,000	2,000	2,000	2,000	
35 10 Motor Vehicle Repair Supplies	31,141	14,000	14,000	28,000	17,650	
35 15 Equipment Repair Supplies	429	750	750	1,500	750	
35 20 Building Materials and Supplies	346	1,000	1,000	1,000	1,000	
36 10 Small Tools and Equipment	642	1,000	1,000	1,100	2,500	
36 30 Safety Equipment	877	1,200	1,200	1,200	1,200	
37 10 Natural Gas	1,577	2,000	2,000	2,000	2,000	
37 20 Electricity	7,641	8,000	8,000	8,000	9,250	
37 30 Fuel, Oil and Lubricants	9,829	10,000	10,000	12,000	12,000	
Subtotal	125,642	123,150	123,150	143,500	153,800	24.9%
Maintenance and Services:						
42 60 Technology Fees	84,525	96,232	96,232	96,232	104,792	
43 40 License and Inspection Fees	2,144	2,600	2,600	2,600	3,735	
51 20 General Insurance	3,499	3,550	3,550	3,550	3,700	
52 10 Telephone/Communications	1,020	4,000	4,000	4,000	4,000	
55 10 Education and Training	6,940	7,000	7,000	7,000	11,550	
56 25 Fleet Replacement	29,400	40,000	40,000	40,000	40,000	
57 10 Other Contractual Services - FF Physicals	7,540	8,125	8,125	8,125	8,515	
62 32 Laundry and Other Sanitation Services	288	400	400	400	400	
62 40 Grounds Maintenance Services	4,375	7,000	7,000	7,000	7,000	
63 10 Building Repair and Maintenance	18,696	6,000	6,000	15,000	15,000	
63 25 Equipment Repair and Maintenance	4,752	7,100	7,100	7,100	9,150	
Subtotal	163,178	182,007	182,007	191,007	207,842	14.2%
Total Expenditures	\$ 1,723,567	\$ 1,817,153	\$ 1,817,153	\$ 1,823,373	\$ 1,898,228	4.5%