

## Internal Service Funds

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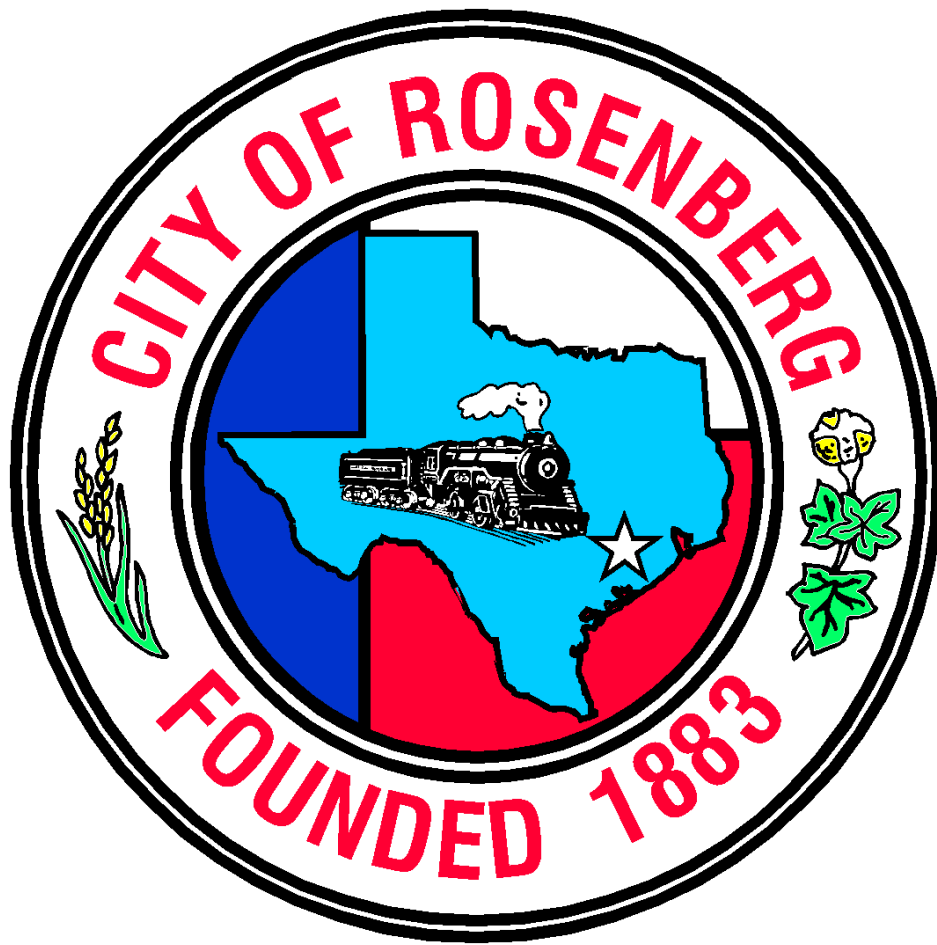
Internal service funds are used to account for activities in which one or more departments of the City provide various services to other departments of the City, whereby, the intent of the fund is to recover the cost of providing those services from internal user charges.

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**Insurance Fund (601)** - This fund is used to account for medical premiums and claims of City employees, eligible retirees, and covered dependents, and is funded by premiums from the General Fund, Water and Wastewater Fund, Fire Station No. 3 Operating Fund, Civic Center Fund, Hotel/Motel Fund, as well as contributions from employees, retirees, and insured dependents.

**Fleet Replacement Fund (602)** - This fund is used to account for expenses associated with replacement of the City's fleet. Revenues are derived from lease charges from the various user departments in the General Fund, Water and Wastewater Fund, Civic Center, and Fire Station No.3.

**Technology Fund (603)** - This fund is used to account for expenses associated with operating, maintaining, and acquiring the City's information systems. Revenues are derived from user charges to the General, Water and Wastewater, Fire Station No. 3, and Civic Center Funds.





**PROGRAM DESCRIPTION:**

The Insurance Fund accounts for the City's health, dental, vision, life insurance plans, long-term disability and the flexible spending plan. Revenues are derived from premiums paid by the City, as well as employee and retiree contributions for the employee's and retiree's portion of the employee and dependent coverage.

**FY2025 BUDGET NOTES:**

1. Health insurance premium rates are increasing by 5% as well as an 8% increase to Dental PPO premiums and a 3% increase to Vision premiums.



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

**INSURANCE FUND**

**FUND: 601**

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
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**INSURANCE FUND SUMMARY**

**Resources:**

Total Beginning Balance	\$ 734,641	\$ 708,140	\$ 706,727	\$ 706,727	\$ 682,577
Revenues and Transfers In	3,696,550	4,220,844	4,220,844	4,071,350	4,560,687
Total Funds Available	\$ 4,431,191	\$ 4,928,984	\$ 4,927,571	\$ 4,778,077	\$ 5,243,264

**Uses/Deductions:**

Expenditures and Transfers Out	3,724,464	4,218,493	4,218,493	4,095,500	4,558,337
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**Net Position**

Net investment in capital assets	-	-	-	-	-
Unrestricted Net Position	706,727	710,491	709,078	682,577	684,927
Total Net Position	706,727	710,491	709,078	682,577	684,927

**Fund Total**

	\$ 4,431,191	\$ 710,491	\$ 709,078	\$ 682,577	\$ 684,927
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Net Revenues (Expenditures)	(27,914)	2,351	2,351	(24,150)	2,350
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**CITY OF ROSENBERG, TEXAS  
2024-25 BUDGET**

**INSURANCE FUND**

**FUND: 601**

<b>Classification</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted Budget</b>	<b>2023-24 Adjusted Budget</b>	<b>2023-24 Estimate</b>	<b>2024-25 Budget</b>	<b>Var %</b>
<b>~ REVENUE &amp; EXPENDITURE SUMMARY ~</b>						
<b>REVENUES:</b>						
45100 Interest Earnings	\$ 7,791	\$ 550	\$ 550	\$ 5,000	\$ 550	
46900 Misc Revenue - Pet Life Insurance Premiums	1,859	2,000	2,000	2,000	2,000	
47210 General Fund Insurance Premium	2,188,379	2,582,467	2,582,467	2,450,000	2,812,104	
47220 W/WW Fund Insurance Premium	246,562	306,496	306,496	280,000	340,935	
47225 Fire Station #3 Oper Insurance Premium	122,228	137,013	137,013	125,000	135,192	
47235 Civic Center Fund Insurance Premium	30,601	38,289	38,289	37,000	40,203	
47240 Employees' Health Insurance Premiums	593,086	597,675	597,675	650,000	641,162	
47241 Employees' Vision Insurance Premiums	23,625	24,000	24,000	24,500	27,500	
47242 Employees' Dental Insurance Premiums	184,832	185,000	185,000	195,000	200,000	
47245 Employees' Flex Spending Contributions	90,406	100,000	100,000	75,000	100,000	
47260 Retirees' Insurance Premiums	76,544	120,000	120,000	87,000	120,000	
47265 Long Term Disability/Life Insurance	69,176	65,600	65,600	75,000	79,100	
47270 Administrative Fees - General Fund	50,000	50,000	50,000	50,000	50,000	
47275 Administrative Fees - W/WW Fund	8,000	8,000	8,000	8,000	8,000	
47280 Hotel/Motel Fund Insurance Premium	3,459	3,754	3,754	7,850	3,941	
<b>TOTAL REVENUES</b>	<b>\$ 3,696,550</b>	<b>\$ 4,220,844</b>	<b>\$ 4,220,844</b>	<b>\$ 4,071,350</b>	<b>\$ 4,560,687</b>	<b>8.1%</b>

<b>EXPENDITURES:</b>						
Maintenance and Services	\$ 3,724,464	\$ 4,218,493	\$ 4,218,493	\$ 4,095,500	\$ 4,558,337	
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,724,464</b>	<b>\$ 4,218,493</b>	<b>\$ 4,218,493</b>	<b>\$ 4,095,500</b>	<b>\$ 4,558,337</b>	<b>8.1%</b>

**~ AUTHORIZED POSITIONS ~**

**Position Title**

Full-time equivalents:  
None

**~ EXPENDITURE DETAIL ~**

<b>Maintenance and Services:</b>						
42 55 Administrative Fees	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
42 80 Health Fair Expenses	7,031	5,200	5,200	5,200	5,200	
51 10 Health Insurance Premiums	3,291,707	3,785,693	3,785,693	3,650,000	4,093,537	
51 15 Vision Insurance Premiums	23,707	24,000	24,000	25,200	27,500	
51 25 Dental Insurance Premiums	178,321	185,000	185,000	208,000	200,000	
51 30 Flex Spending Insurance Claims	104,252	100,000	100,000	74,000	100,000	
51 35 Long Term Disability	35,349	32,900	32,900	36,000	36,000	
51 40 Life Insurance Premiums	33,284	32,700	32,700	43,100	43,100	
51 45 Pet Insurance	1,422	2,000	2,000	3,500	2,000	
57 10 Other Contractual Services	4,392	6,000	6,000	5,500	6,000	
<b>Subtotal</b>	<b>3,724,464</b>	<b>4,218,493</b>	<b>4,218,493</b>	<b>4,095,500</b>	<b>4,558,337</b>	<b>8.1%</b>
<b>Total Expenditures</b>	<b>\$ 3,724,464</b>	<b>\$ 4,218,493</b>	<b>\$ 4,218,493</b>	<b>\$ 4,095,500</b>	<b>\$ 4,558,337</b>	<b>8.1%</b>



# Fleet Replacement Fund – 602

## PROGRAM DESCRIPTION:

The Fleet Replacement Fund accounts for lease revenues charged to the General Fund, Fire Station No. 3 Operating Fund, the Water/Wastewater Fund and Civic Center Fund operational budgets. Lease revenues consist of annual charges, based on the replacement cost of vehicles. Vehicle useful lives are estimated from 5 to 20 years, depending upon the expected use of the vehicle. For example, police patrol units are normally replaced every 4 to 6 years, while administrative vehicles may be replaced every 8 years. Pickups may be replaced every 7 to 10 years. The City Vehicle Replacement Policy further explains the criteria for replacement.

## ACTIVITY MEASURES/INDICATORS:

	<b>2022-23</b> <b>Actual</b>	<b>2023-24</b> <b>Estimate</b>	<b>2024-25</b> <b>Projected</b>
Average age of fleet	7.1	7.3	7.4
Percent of the fleet recommended for replacement	7.5%	6.5%	6.5%

## FY2025 BUDGET NOTES:

1. History of vehicles replaced:
  - 2019-20 - Replaced three (3) vehicles and repurposed two (2) of the replaced vehicles
  - 2020-21 - Replaced six (6) vehicles
  - 2021-22 - Replaced nine (9) Vehicles
  - 2022-23 - Replaced fifteen (15) Vehicles
  - 2023-24 – Replaced thirteen (13) Vehicles
2. Due to supply chain issues and overall availability of vehicles, the City approved the below list to fund the FY2025 replacement vehicles during FY24 with budget adjustment BA 24-03 on April 16, 2024. Twelve (12) vehicles and one (1) backhoe are being replaced.

Vehicle Number	Type of Vehicle	Department	Replacement Cost
01-53-13	2008 Ford Ranger	Parks	\$ 40,000
01-19-01	2007 Ford Focus	Public Works - CIP	40,000
01-25-05	2005 Ford F-150	Fleet Maintenance	57,000
01-30-129	2016 Chevrolet Tahoe	Police	80,000
01-30-135	2016 Chevrolet Tahoe	Police	80,000
01-30-143	2017 Chevrolet Tahoe	Police	80,000
01-30-147	2017 Chevrolet Tahoe	Police	80,000
01-31-56	2014 Chevrolet Tahoe	Fire	60,000
01-31-57	2015 Chevrolet Crew Cab	Fire	60,000
50-52-05	2015 Chevrolet Silverado	Water/Wastewater	40,000
50-53-21	2016 Chevrolet Silverado	Water/Wastewater	40,000
50-54-13	2014 Chevrolet Silverado	Water/Wastewater	40,000
50-54-56	2010 Case Backhoe	Water/Wastewater	<u>130,000</u>
<b>Total</b>			<b>\$ 827,000</b>



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

**FLEET REPLACEMENT FUND**

**FUND: 602**

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
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**FLEET REPLACEMENT FUND SUMMARY**

**Resources:**

Total Beginning Balance	\$ 8,700,570	\$ 3,221,456	\$ 6,560,046	\$ 6,560,046	\$ 4,031,673
Revenues and Transfers In	1,090,097	1,105,979	1,105,979	1,400,979	1,334,109
Total Funds Available	9,790,667	4,327,435	7,666,025	7,961,025	5,365,782

**Uses/Deductions:**

Expenditures and Transfers Out	352,260	-	2,603,035	2,678,734	-
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**Net Position**

Net investment in capital assets	2,878,361	1,250,618	1,250,618	1,250,618	1,250,618
Unrestricted Net Position	6,560,046	3,076,817	3,812,372	4,031,673	4,115,164
Total Net Position	9,438,407	4,327,435	5,062,990	5,282,291	5,365,782

**Fund Total**

	\$ 9,790,667	\$ 4,327,435	\$ 7,666,025	\$ 7,961,025	\$ 5,365,782
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Net Revenues (Expenditures)	737,837	1,105,979	(1,497,056)	(1,277,755)	1,334,109
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**CITY OF ROSENBERG, TEXAS  
2024-25 BUDGET**

**FLEET REPLACEMENT FUND**

**FUND: 602**

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
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**~ REVENUE & EXPENDITURE SUMMARY ~**

**REVENUES:**

45100 Interest Earnings	\$ 283,334	\$ 5,000	\$ 5,000	\$ 300,000	\$ 5,000	
47310 Lease Revenue - General Fund	673,033	797,940	797,940	797,940	949,920	
47320 Lease Revenue - Water/WW Fund	75,891	234,600	234,600	234,600	309,150	
47325 Lease Rev-Fire Station No.3 Operating	29,400	40,000	40,000	40,000	40,000	
47330 Loan Payment Revenue	25,839	25,839	25,839	25,839	25,839	
47335 Lease Revenue - Civic Center	2,600	2,600	2,600	2,600	4,200	
<b>TOTAL REVENUES</b>	<b>\$ 1,090,097</b>	<b>\$ 1,105,979</b>	<b>\$ 1,105,979</b>	<b>\$ 1,400,979</b>	<b>\$ 1,334,109</b>	<b>20.6%</b>

**EXPENDITURES:**

Capital Outlay	\$ 352,260	\$ -	\$ 2,603,035	\$ 2,678,734	\$ -	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 352,260</b>	<b>\$ -</b>	<b>\$ 2,603,035</b>	<b>\$ 2,678,734</b>	<b>\$ -</b>	<b>-100.0%</b>

**~ EXPENDITURE DETAIL ~**

<b>Capital Outlay:</b>						
70 40 Machinery and Equipment	\$ -	\$ -	\$ 130,000	\$ 130,000	(A)	
70 42 Motor Vehicles	7,115	-	2,473,035	2,548,734	(A)	
<b>Subtotal</b>	<b>7,115</b>	<b>-</b>	<b>2,603,035</b>	<b>2,678,734</b>	<b>-</b>	<b>-100.0%</b>
<b>Other Expenses:</b>						
85 10 Depreciation Expense	345,145	-	-	-	-	100.0%
<b>Subtotal</b>	<b>345,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>\$ 352,260</b>	<b>\$ -</b>	<b>\$ 2,603,035</b>	<b>\$ 2,678,734</b>	<b>\$ -</b>	<b>-100.0%</b>

(A) Project balance will carry over to FY2025.



## Technology Fund – 603

### PROGRAM DESCRIPTION:

The Technology Fund accounts for revenues charged to the General Fund, Water/Wastewater Fund, Fire Station No. 3 Fund and Civic Center Fund operational budgets. The Technology Fund is used to centralize technology expenditures for the City, to provide a funding mechanism to support the City's technology infrastructure, and to better account for proportional fund contributions for the development and ongoing maintenance of the City's technology infrastructure and equipment. The fund is structured to show in a transparent and trackable manner, how Technology funds are allocated across the City's varied functional areas, and is maintained by the Director of Technology.

### FY2025 BUDGET NOTES:

1. Increase to PC Maintenance & Repair to account for first of three (3) phases of the police department's computer replacement for patrol units. Computers were originally purchased with COVID-19 funds.
2. Computer Software Maintenance increased due to an increase in software products and services.



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

**TECHNOLOGY FUND**

**FUND: 603**

Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget
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**TECHNOLOGY FUND SUMMARY**

**Resources:**

Total Beginning Balance	\$ 362,225	\$ 420,227	\$ 454,503	\$ 454,503	\$ 147,003
Revenues and Transfers In	<u>1,210,422</u>	<u>1,207,900</u>	<u>1,207,900</u>	<u>1,212,900</u>	<u>1,314,900</u>
Total Funds Available	<u>1,572,647</u>	<u>1,628,127</u>	<u>1,662,403</u>	<u>1,667,403</u>	<u>1,461,903</u>

**Uses/Deductions:**

Expenditures and Transfers Out	\$ 1,118,144	\$ 1,520,900	\$ 1,520,900	\$ 1,520,400	\$ 1,309,900
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**Net Position**

Net investment in capital assets	97,902	97,902	97,902	97,902	97,902
Unrestricted Net Position	<u>356,601</u>	<u>9,325</u>	<u>43,601</u>	<u>49,101</u>	<u>54,101</u>
Total Net Position	<u>454,503</u>	<u>107,227</u>	<u>141,503</u>	<u>147,003</u>	<u>152,003</u>

**Fund Total**

	<u>\$ 1,572,647</u>	<u>\$ 1,628,127</u>	<u>\$ 1,662,403</u>	<u>\$ 1,667,403</u>	<u>\$ 1,461,903</u>
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Net Revenues (Expenditures)	92,278	(313,000)	(313,000)	(307,500)	5,000
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**CITY OF ROSENBERG, TEXAS  
2024-25 BUDGET**

**TECHNOLOGY FUND**

**FUND: 603**

Classification	2022-23	2023-24	2023-24	2023-24	2024-25	Var %
	Actual	Adopted Budget	Adjusted Budget	Estimate	Budget	
<b>~ REVENUE &amp; EXPENDITURE SUMMARY ~</b>						
<b>REVENUES:</b>						
45100 Interest Earnings	\$ 13,422	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	
47310 Lease Revenue - General Fund	777,630	817,972	817,972	817,972	864,534	
47320 Lease Revenue - W/WW Fund	225,400	240,580	240,580	240,580	288,178	
47325 Lease Revenue - Fire Station No. 3 Fund	84,525	96,232	96,232	96,232	104,792	
47335 Lease Revenue - Civic Center	39,445	48,116	48,116	48,116	52,396	
48101 Transfer to General Fund	70,000	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 1,210,422</b>	<b>\$ 1,207,900</b>	<b>\$ 1,207,900</b>	<b>\$ 1,212,900</b>	<b>\$ 1,314,900</b>	<b>8.9%</b>
<b>EXPENDITURES:</b>						
Maintenance and Services	988,611	1,182,900	1,182,900	1,182,400	1,289,900	
Subtotal	988,611	1,182,900	1,182,900	1,182,400	1,289,900	9.0%
Capital Outlay	129,533	338,000	338,000	338,000	20,000	-94.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,118,144</b>	<b>\$ 1,520,900</b>	<b>\$ 1,520,900</b>	<b>\$ 1,520,400</b>	<b>\$ 1,309,900</b>	<b>-13.9%</b>
<b>~ EXPENDITURE DETAIL ~</b>						
<b>Maintenance and Services:</b>						
63 28 Telephone/Communications Maintenance	79,952	53,000	53,000	53,000	53,000	
63 29 Printer/Copier Maintenance	19,086	73,000	73,000	80,000	80,000	
63 30 PC Maintenance and Replacement	37,610	55,000	55,000	55,000	110,000	
63 31 Peripherals Maintenance and Replacement	5,185	10,000	10,000	10,000	10,000	
63 32 Facility Security Maintenance and Replacement	16,638	30,000	30,000	30,000	30,000	
63 33 Networking Maintenance and Replacement	84,639	149,400	149,400	149,400	149,400	
63 40 Computer Software Maintenance	745,501	787,500	787,500	780,000	832,500	
63 45 Disaster Recovery Maintenance	-	25,000	25,000	25,000	25,000	
<b>Subtotal</b>	<b>988,611</b>	<b>1,182,900</b>	<b>1,182,900</b>	<b>1,182,400</b>	<b>1,289,900</b>	<b>9.0%</b>
<b>Capital Outlay:</b>						
70 40 Machinery & Equipment	-	318,000	318,000	321,000	-	
70 45 Servers Maintenance and Replacement	-	20,000	20,000	17,000	20,000	
85 10 Depreciation	19,362	-	-	-	-	
85 11 Amortization of Asset Expense	110,171	-	-	-	-	
<b>Subtotal</b>	<b>129,533</b>	<b>338,000</b>	<b>338,000</b>	<b>338,000</b>	<b>20,000</b>	<b>-94.1%</b>
<b>Total Expenditures</b>	<b>\$ 1,118,144</b>	<b>\$ 1,520,900</b>	<b>\$ 1,520,900</b>	<b>\$ 1,520,400</b>	<b>\$ 1,309,900</b>	<b>-13.9%</b>