

# City Council Budget Workshop

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**AUGUST 15, 2024**

# KEY BUDGET DRIVERS – FY2025

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Economic State & Inflation



Personnel Costs



Debt Service Obligations



Proactive Maintenance



Operational Costs



Vehicle Replacement Costs



Capital Project Funding



Tax Rate

# Fund Categories

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<b>2</b>	<b>GENERAL FUND</b>
<b>3</b>	<b>SPECIAL REVENUE FUNDS</b>
<b>4</b>	<b>DEBT SERVICE FUND</b>
<b>5</b>	<b>CAPITAL PROJECT FUNDS</b>
<b>6</b>	<b>ENTERPRISE FUNDS</b>
<b>7</b>	<b>INTERNAL SERVICE FUNDS</b>
<b>8</b>	<b>COMPONENT UNIT FUNDS</b>
<b>9</b>	<b>CAPITAL IMPROVEMENT PROGRAM</b>

# General Fund

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Used to account for all revenues and expenditures applicable to the general operations of City government except for those required to be accounted for in another fund. General Fund revenues are derived primarily from sales tax, property taxes, franchise taxes, fines and fees and intergovernmental revenues.

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# General Fund Revenues

# FY2025 GENERAL FUND REVENUE ~ \$41.5M

## Page 2-4

### Sales Tax



**\$20M**  
Increase of  
\$1.2M

### Property Tax



~~**\$9.8M**~~  
>\$1.1M over  
previous year  
shift in M20  
rate

**9.1M**

### Franchise Tax & Mixed Beverage Tax



**\$2.3M**  
>Up \$115K

### Fines



**\$918K**  
> Up \$125K

### Interfund Transfers



**\$3.5M**  
>Up \$90K

### Licenses & Permits



**\$1M**  
Up \$47K

### Intergovernmental



**\$570K**  
>Up \$500K

### Charges for Services



**\$2.1M**  
Down  
\$181K

### Investment Interest & Miscellaneous



**\$1.3M**  
>Up \$107K

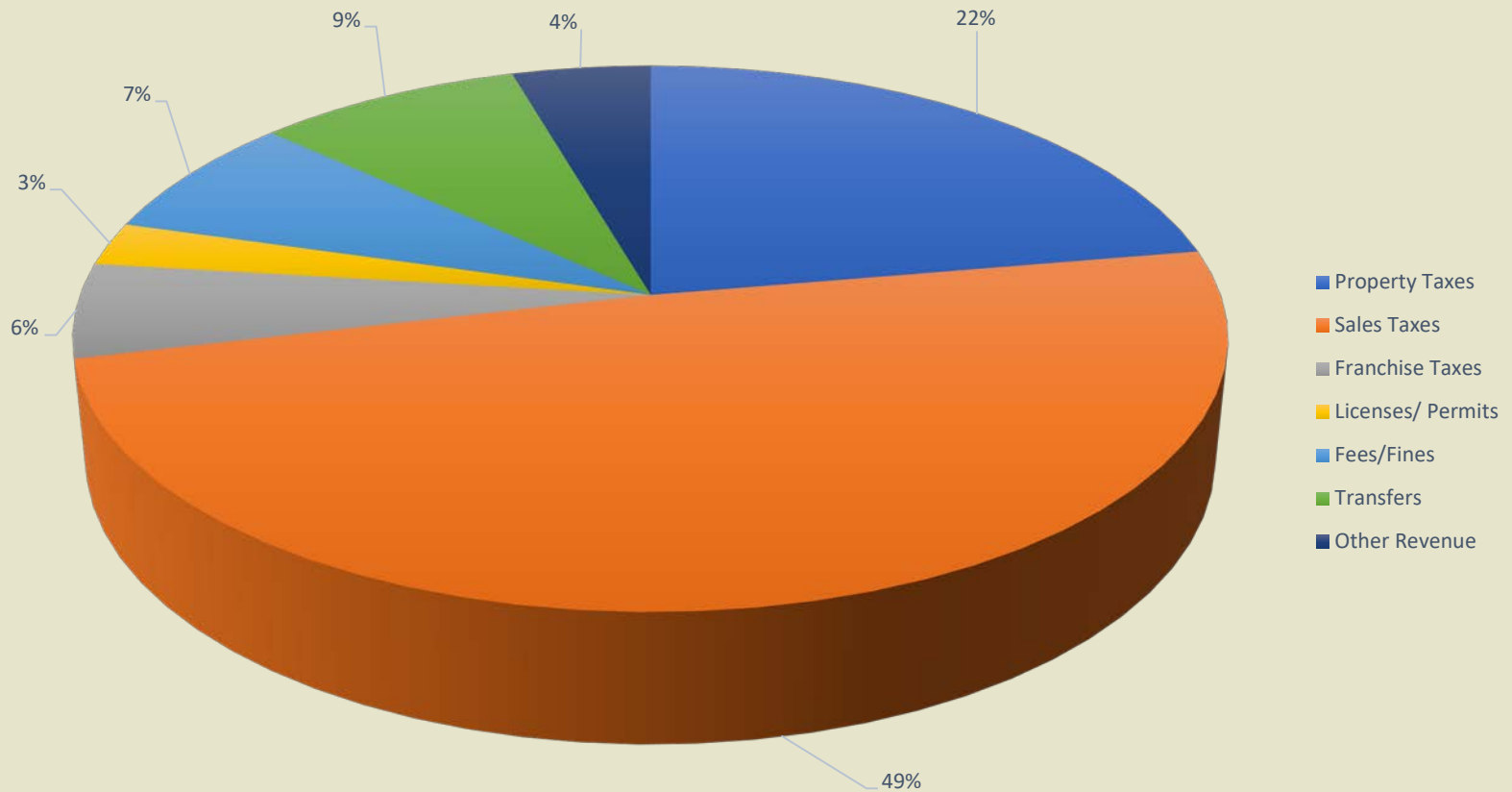
### Use of Fund Balance



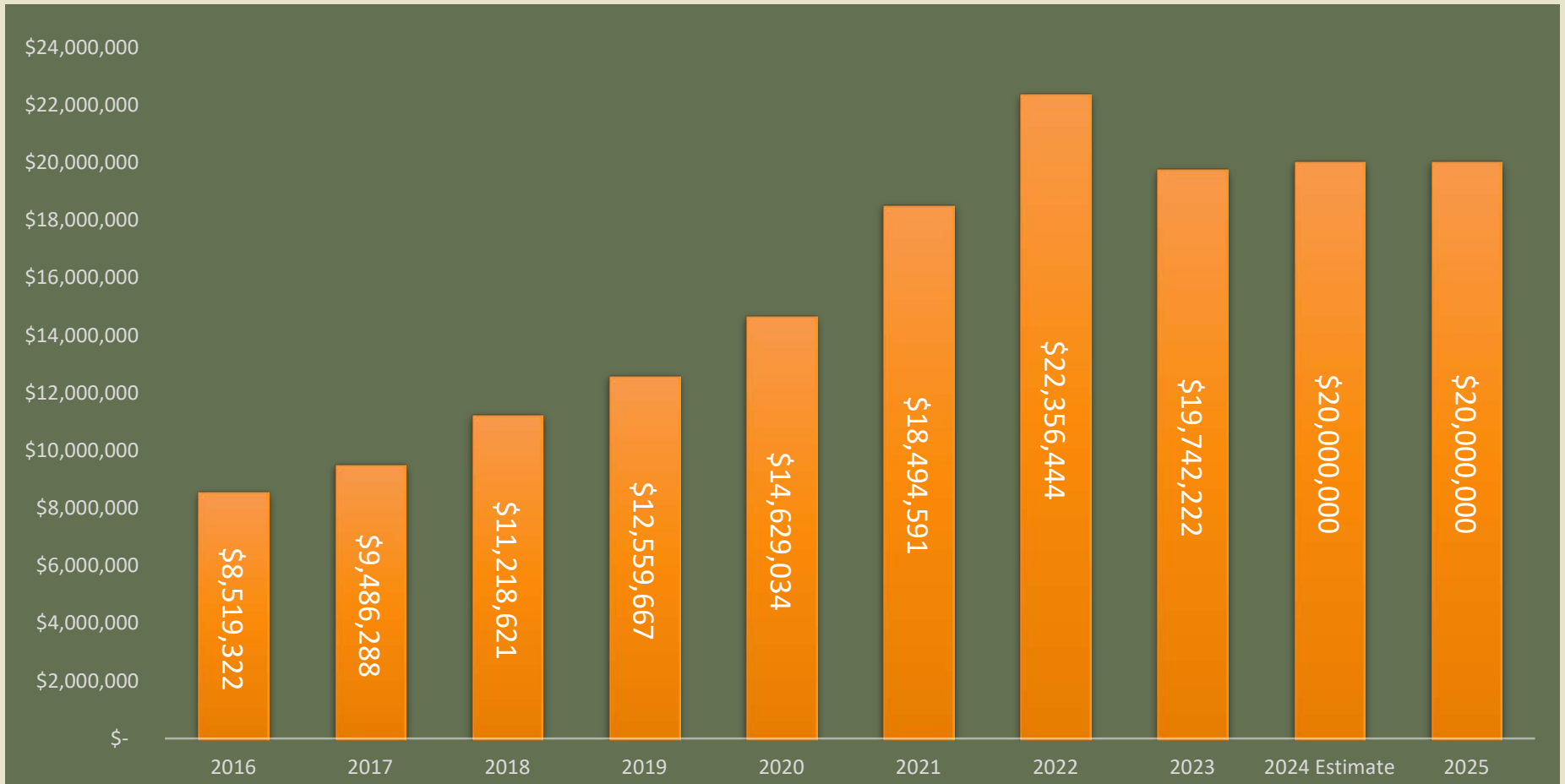
**\$0.00**  
Balanced  
Budget

# General Fund Revenues

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# General Fund Sales Tax Revenues



# Property Tax Revenues

<u>Fiscal Year</u>	<u>Property Tax Revenues</u>	<u>Certified Taxable Value</u>	<u>Value of New Development</u>	<u>Tax Rate</u>
2019	\$10,686,000	\$2,501,176,107	\$57,988,928	\$0.430
2020	\$11,151,561	\$2,671,027,466	\$52,581,843	\$0.415
2021	\$11,584,034	\$2,896,008,749	\$103,023,518	\$0.400
2022	\$12,238,277	\$3,220,599,267	\$62,801,377	\$0.380
2023	\$13,361,451	\$3,712,499,542	\$172,653,147	\$0.355
2024	\$14,768,790	\$4,100,344,059	\$211,101,572	\$0.342
2025 Proposed	\$15,458,974	\$4,542,292,314	\$129,390,395	\$0.334
2025 Revised	\$14,987,943	\$4,542,292,314	\$129,390,395	\$0.320

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# General Fund Expenditures

# FY2025 GENERAL FUND EXPENDITURES \$41.5M

## Page 2-11



**\$30.18M**

> Up \$2.23M

**Personnel  
Services**



**\$2.3M**

>Up \$200k

**Supplies**



**\$6.86M**

>Up \$577K

**Maintenance &  
Services**



**\$2.11M**

Decrease of  
\$182K

**Transfer to  
Other Funds**



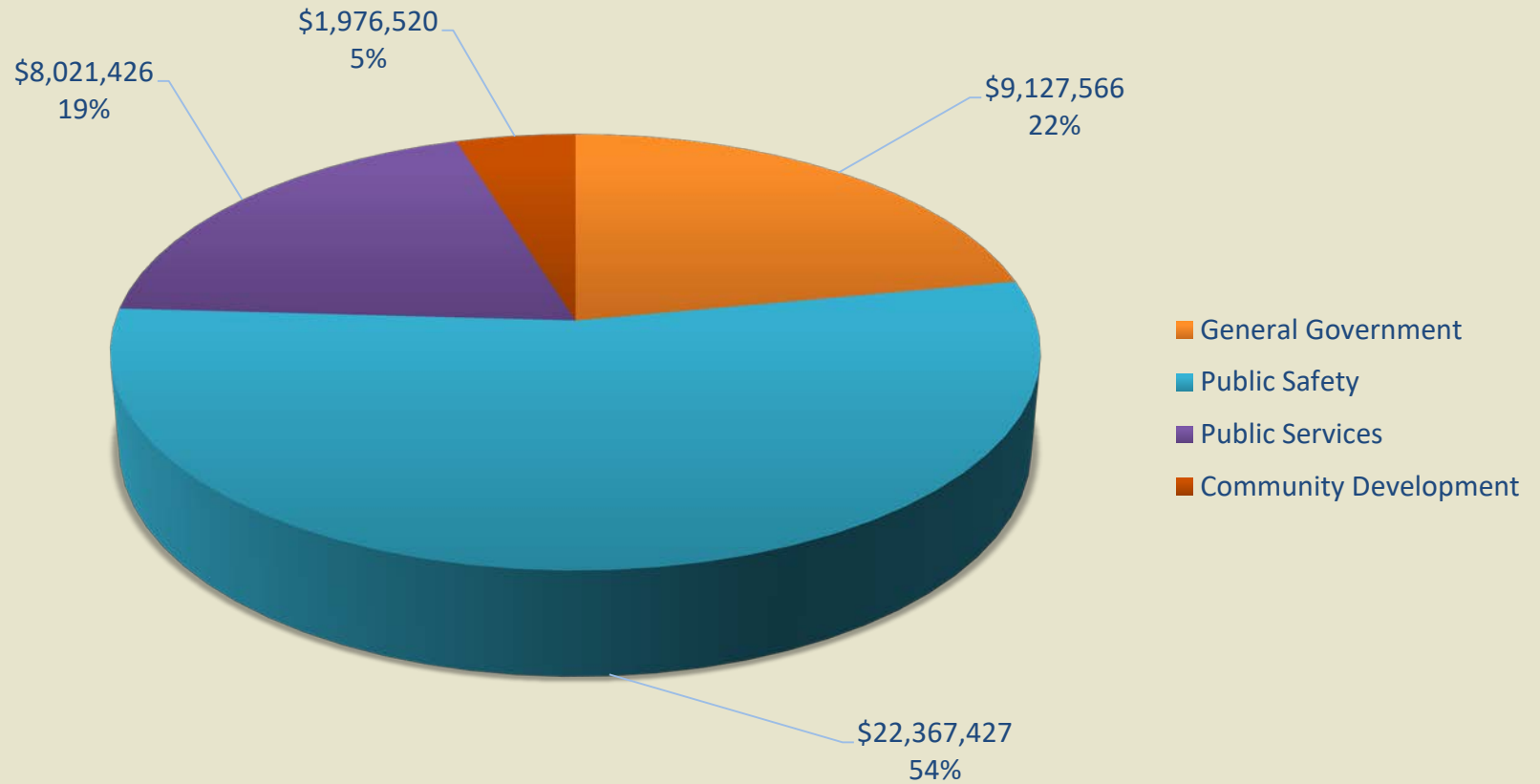
**\$36k**

No Increase

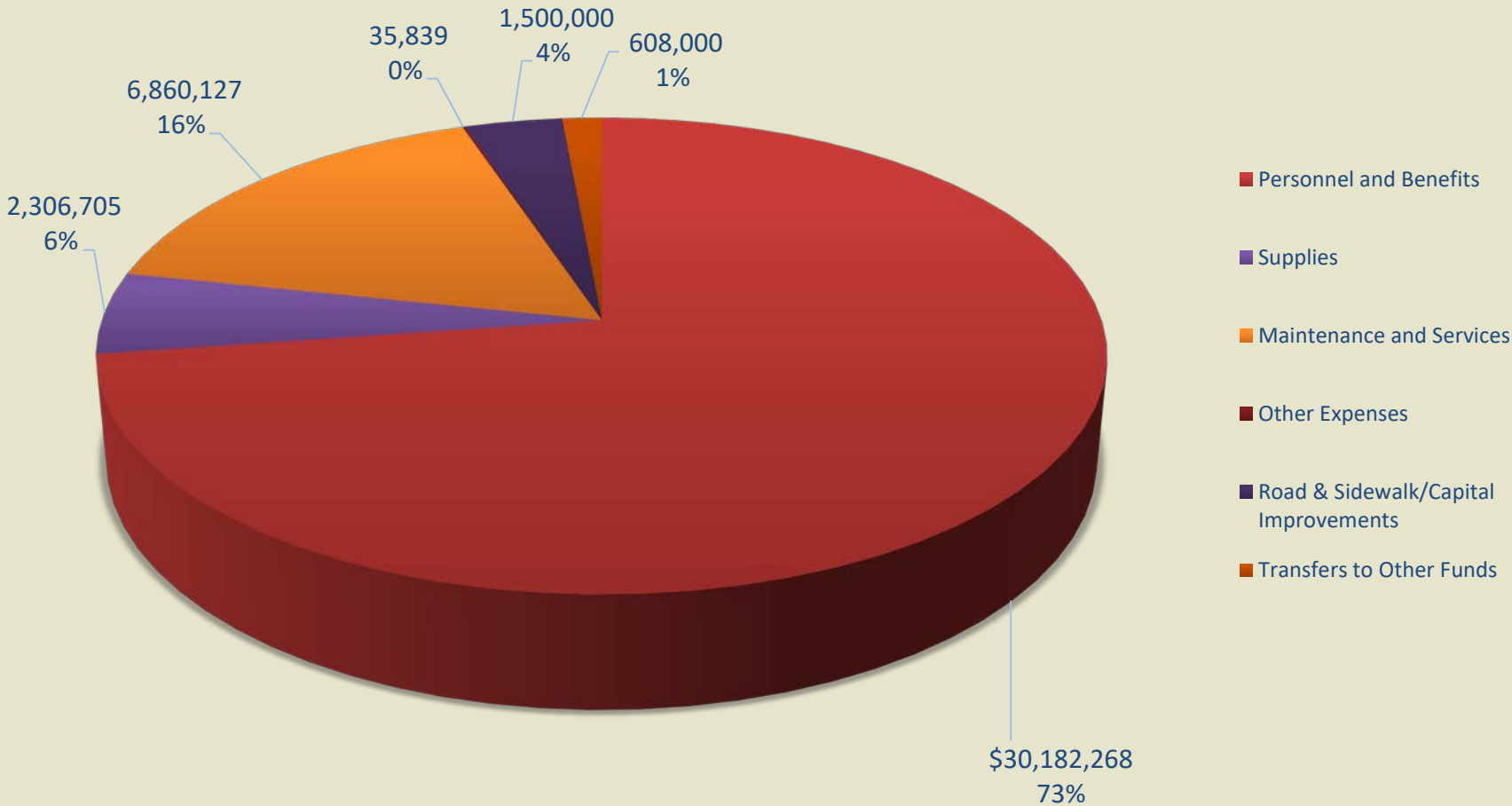
**Other Expenses**

# General Fund Expenditures by Division

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# General Fund Expenditures by Function



# Personnel/Operating Costs

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- Employees will receive salary wage increases ranging from 2.5% to 3%
- 5% increase in health insurance premiums
- Addition of 4 Full Time, 1 Part Time position and reclassified several other positions
  - Two (2) Police Officers (General Fund)
  - Fleet Mechanic (General Fund)
  - Public Works Technician (General Fund)
  - Part Time Customer Service (Utility Billing) Technician (Water/Wastewater Fund)
  - Several reclassifications of positions (General & W/WW Funds)
- Increases to Fleet Replacement accounts due to increases in cost and the addition of current equipment into the fleet replacement program
- Increases of approximately 30% to Electricity accounts due to new contract effective Jan. 1, 2025

Each department will have a cover sheet outlining a brief description of the department along with the department's goals, activity measures and outputs

Budget Notes are also included to highlight any major changes

<span style="font-size: 2em; color: white; font-family: serif;">R</span>	Human Resources	<span style="font-size: 2em; color: white; font-family: serif;">R</span>	Human Resources																																																						
<p><b>PROGRAM DESCRIPTION:</b>                      The Human Resources activity is under the direction of the Director of Human Resources. The Human Resources (HR) Department provides leadership and support to the organization through comprehensive human resource programs and systems to shape the framework for our corporate culture. These programs and systems provide oversight to ensure legal requirements are met and maintained for process improvements and increased effectiveness and efficiencies that incorporate the best practices of the human resources profession. We recognize our vital role in partnering with departments to develop and train staff, organizational development and support, management of the salaries and benefits, health and wellness programs, as well as development of change management strategies.</p> <p><b>STRATEGIC PLAN GOALS:</b></p> <p><b>Goal #1 – To attract and retain a quality workforce and decrease turnover</b></p> <ul style="list-style-type: none"> <li>• Create quarterly teambuilding events</li> <li>• Create quarterly employee appreciation events</li> <li>• Implement flexible work schedules</li> <li>• Send out employee engagement surveys to assess culture and morale</li> <li>• Creation of a city Innovation Committee</li> <li>• Utilize EAP to encourage mental health well being</li> </ul> <p><b>Goal #2 – Improve organization capability and effectiveness through Professional Development</b></p> <ul style="list-style-type: none"> <li>• Encourage employees to attend trainings to gain certifications/licenses</li> <li>• Review the Professional Development Policy annually and make improvements as needed</li> </ul> <p><b>Goal #3 – Review and Enhance the Employee Benefits package</b></p> <ul style="list-style-type: none"> <li>• Review annually and make recommendations</li> <li>• Review feedback from employees and make improvements</li> </ul> <p><b>Goal #4 – Assess effectiveness of safety initiatives</b></p> <ul style="list-style-type: none"> <li>• Provide safety trainings annually</li> <li>• Utilize the Safety Committee to provide recommendations for safety improvements</li> </ul> <p><b>Goal #5 – Promote health and wellness within the organization</b></p> <ul style="list-style-type: none"> <li>• Encourage participation in the city's Wellness and Fitness Policy</li> <li>• Continue to provide health insurance discount by completion of annual physical and non-tobacco use</li> <li>• Encourage use of the city's gym</li> <li>• Utilize the Wellness Committee for new ideas</li> </ul> <p><b>Goal #6 – Provide information to employees on a regular basis regarding benefits available to employees</b></p> <ul style="list-style-type: none"> <li>• Host annual insurance benefits meetings</li> <li>• Send out surveys to employees regarding their benefits and make improvements as needed</li> </ul> <p><b>Goal #7 – Assess the current organizational culture and implement strategies to make improvements</b></p> <ul style="list-style-type: none"> <li>• Utilize the Innovation Committee to assess the current culture and make changes</li> </ul>		<p><b>ACTIVITY MEASURES/WORKLOAD OUTPUTS:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">2022-23 <u>Actual</u></th> <th style="text-align: center;">2023-24 <u>Estimate</u></th> <th style="text-align: center;">2024-25 <u>Projected</u></th> </tr> </thead> <tbody> <tr> <td>Number of FTE's</td> <td style="text-align: right;">305.64</td> <td style="text-align: right;">312.60</td> <td style="text-align: right;">317.08</td> </tr> <tr> <td>Number of vacancies filled:</td> <td style="text-align: right;">70</td> <td style="text-align: right;">75</td> <td style="text-align: right;">78</td> </tr> <tr> <td>Number of applications received:</td> <td style="text-align: right;">1,100</td> <td style="text-align: right;">1,300</td> <td style="text-align: right;">1,200</td> </tr> <tr> <td>% of new hires successfully completing probation:</td> <td style="text-align: right;">90%</td> <td style="text-align: right;">90%</td> <td style="text-align: right;">90%</td> </tr> <tr> <td>Number of grievances processed:</td> <td style="text-align: right;">0</td> <td style="text-align: right;">1</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Number of performance evaluations processed (Includes annual and probationary period):</td> <td style="text-align: right;">245</td> <td style="text-align: right;">255</td> <td style="text-align: right;">260</td> </tr> <tr> <td>Percentage of appraisals completed on time (goal 90%)</td> <td style="text-align: right;">75%</td> <td style="text-align: right;">80%</td> <td style="text-align: right;">80%</td> </tr> <tr> <td>Number of worker compensation claims filed:</td> <td style="text-align: right;">25</td> <td style="text-align: right;">25</td> <td style="text-align: right;">25</td> </tr> <tr> <td>Number of employee development programs held:</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Management/Supervisors</td> <td style="text-align: right;">2</td> <td style="text-align: right;">2</td> <td style="text-align: right;">2</td> </tr> <tr> <td style="padding-left: 20px;">Employees</td> <td style="text-align: right;">6</td> <td style="text-align: right;">8</td> <td style="text-align: right;">8</td> </tr> <tr> <td>Number of participants from the employee development programs</td> <td style="text-align: right;">255</td> <td style="text-align: right;">270</td> <td style="text-align: right;">280</td> </tr> </tbody> </table> <p><b>FY2025 BUDGET NOTES:</b></p> <ol style="list-style-type: none"> <li>1. No significant changes from the FY2024 budget.</li> </ol>					2022-23 <u>Actual</u>	2023-24 <u>Estimate</u>	2024-25 <u>Projected</u>	Number of FTE's	305.64	312.60	317.08	Number of vacancies filled:	70	75	78	Number of applications received:	1,100	1,300	1,200	% of new hires successfully completing probation:	90%	90%	90%	Number of grievances processed:	0	1	0	Number of performance evaluations processed (Includes annual and probationary period):	245	255	260	Percentage of appraisals completed on time (goal 90%)	75%	80%	80%	Number of worker compensation claims filed:	25	25	25	Number of employee development programs held:				Management/Supervisors	2	2	2	Employees	6	8	8	Number of participants from the employee development programs	255	270	280
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After each coversheet, a departmental summary broken down in rows by Personnel & Benefits, Supplies and Maintenance & Services. Below the summary will be a listing of the authorized positions within that department.

Detailed expenditure line items to follow.

CITY OF ROSENBERG, TEXAS 2024-25 BUDGET						
FUND: General	DEPARTMENT: Human Resources	FUNCTION: General Government			ACCOUNT: 101-1210-510	
Classification	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimate	2024-25 Budget	Var %
<b>~ DEPARTMENT SUMMARY ~</b>						
Personnel and Benefits	\$ 279,337	\$ 308,616	\$ 308,616	\$ 305,680	\$ 323,842	
Supplies	2,927	5,200	5,200	5,100	5,200	
Maintenance and Services	90,721	110,350	110,350	110,100	110,350	
Subtotal	372,985	424,166	424,166	420,880	439,392	3.6%
Total Expenditures	\$ 372,985	\$ 424,166	\$ 424,166	\$ 420,880	\$ 439,392	3.6%
<b>~ AUTHORIZED POSITIONS ~</b>						
Position Title						
Full-time equivalents:						
Director of Human Resources	1.00	1.00	1.00	1.00	1.00	
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00	
Human Resources Coordinator	1.00	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	3.00	0.0%

# General Fund Divisions

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## General Government

- Mayor & Council
- City Manager
- Human Resources
- Economic Development
- City Secretary
- Finance
- Municipal Court
- City Attorney
- City Prosecutor
- Technology
- Communications

## Community Development

- Planning
- Code Compliance
- Health

## Public Safety

- Police Department
- Animal Control
- Fire Department
- Emergency Management
- Fire Marshal

## Public Services

- Engineering
- Public Works
- Street Lighting & Signals
- Fleet Maintenance
- Building Maintenance
- Parks & Recreation

# General Fund – General Government

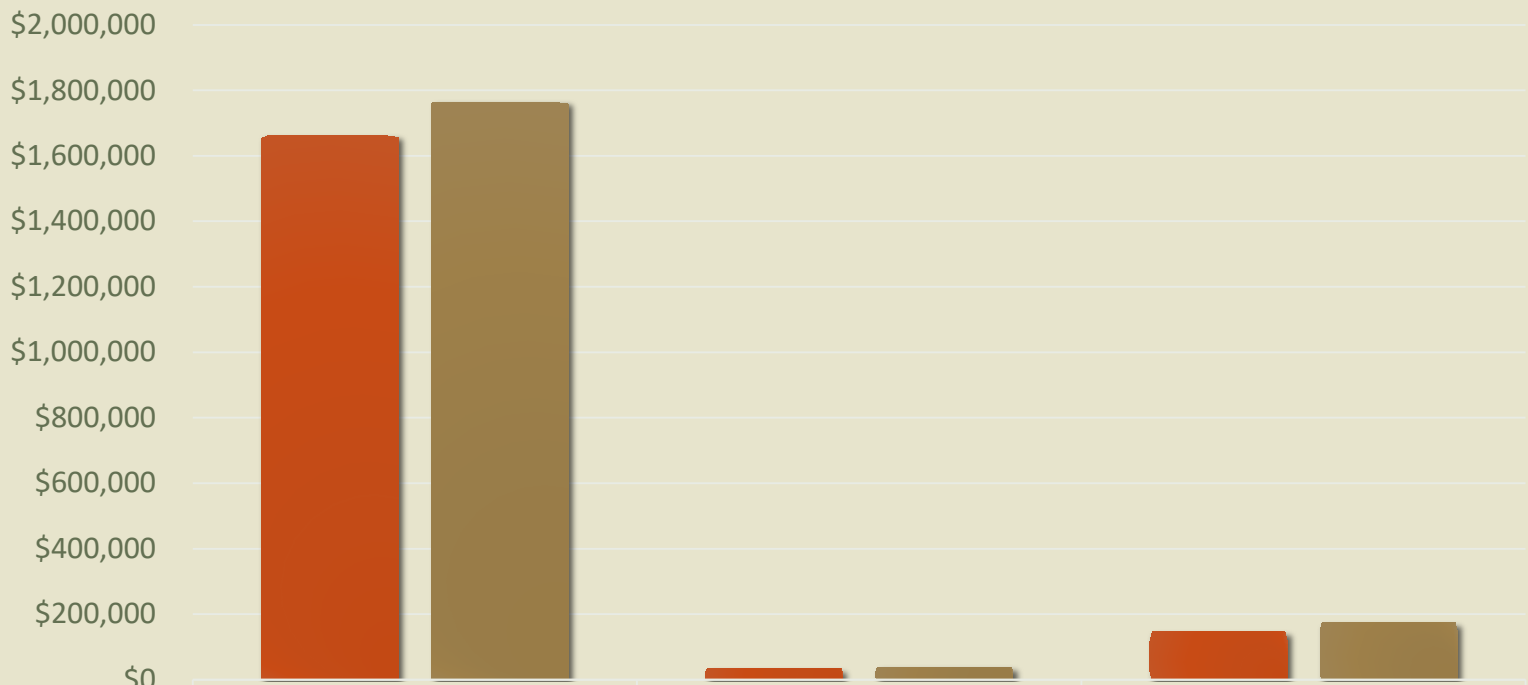


# General Fund – General Government

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<u>Departments (Page Number)</u>	<u>Staff</u>
◦ City Council (2-15 through 2-23)	D. Swint
◦ City Manager (2-24)	Vasut
◦ Human Resources (2-27)	Barnes
◦ Economic Development (2-31)	Esch
◦ City Secretary (2-35)	D. Swint
◦ Finance (2-39)	Garza
◦ Court (2-44)	Garza
◦ City Attorney (2-50)	Vasut
◦ City Prosecutor (2-52)	Vasut
◦ Technology (2-54)	Besson
◦ Communications (2-58)	Kveton
◦ General Government (2-64)	Vasut

# General Fund – Community Development



	Personnel and Benefits	Supplies	Maintenance and Services
2023-24 Budget	\$1,661,587	33,480	146,440
2024-25 Budget	\$1,764,480	38,080	173,960

# General Fund – Community Development

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## Departments (Page Number)

## Staff

- |   |          |
|---|----------|
| ◦ Planning (2-70)                           | Bireima  |
| ◦ Code Compliance (2-74)                    | B. Swint |
| ◦ Health (2-78)                             | B. Swint |
| ◦ Special Events (2-81)                     |          |
| ◦ (transferred to Hotel/Motel Fund in FY24) |          |

# General Fund – Public Safety



# General Fund – Public Safety

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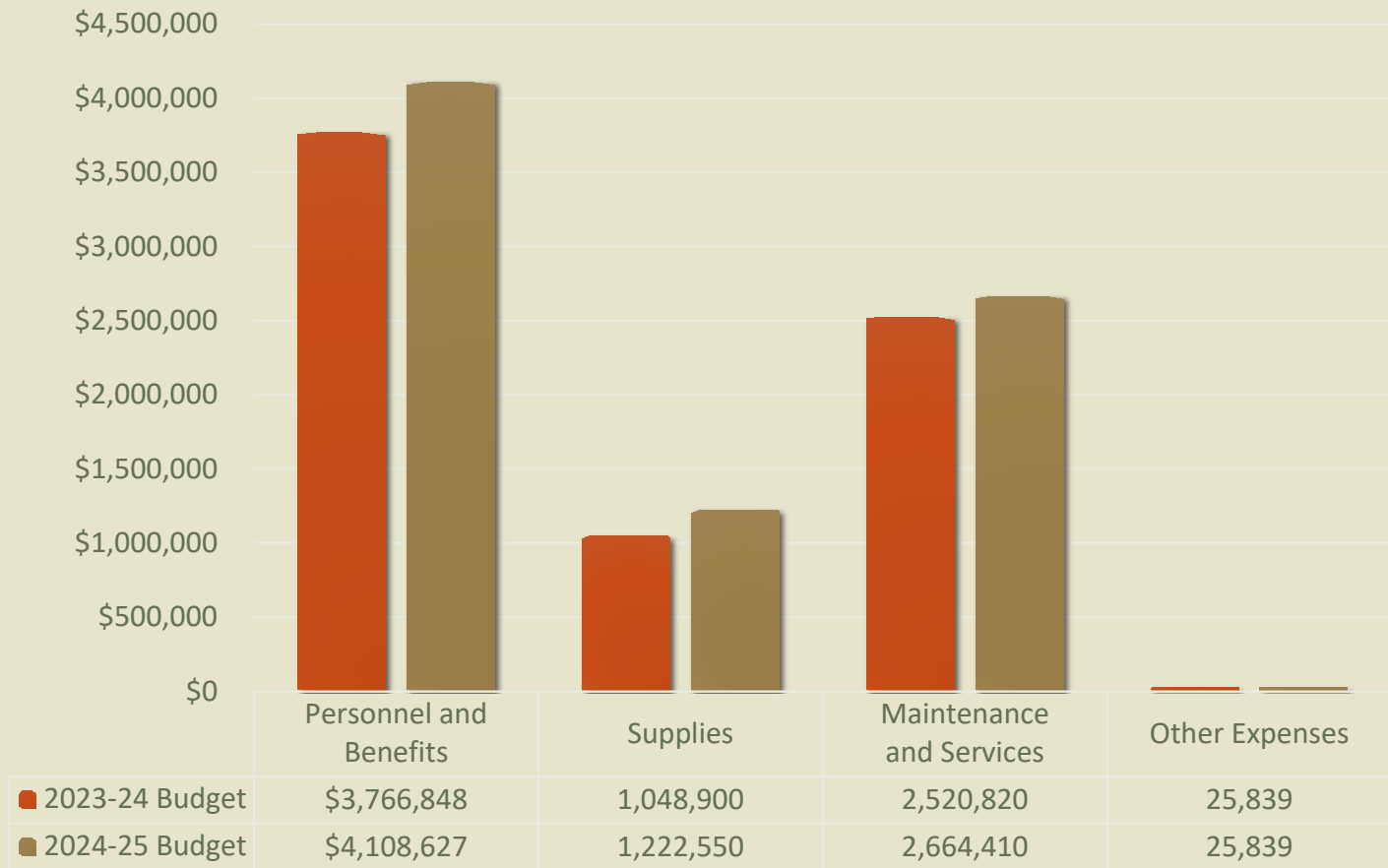
## Departments (Page Number)

- Police (2-85)
- Animal Control & Shelter (2-91)
- Fire (2-95)
- Emergency Management (2-100)
- Fire Marshal (2-103)

## Staff

White  
Polio  
Maretka  
Maretka  
Maretka

# General Fund – Public Services



# General Fund – Public Services

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## Departments (Page Number)

## Staff

- City Engineer (2-108) Kalkomey
- Public Works (2-111) Gorka
- Street Lights/Signals (2-117) Calzoncin
- Fleet Maintenance (2-119) Martinez
- Parks & Recreation (2-123) Lamensky
- Building Maintenance (2-128) Calzoncin

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# 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.

# Special Revenue Funds

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212 Hotel/Motel Fund (Kveton)	3-2	222 Juvenile Case Manager (Garza)	3-31
213 Municipal Court Technology Fund (Garza)	3-10	223 Child Safety Fund (Garza)	3-34
214 Beautification Fund (Vasut)	3-13	224 Building Security Fund (Garza)	3-37
215 Law Enforcement Fund (White)	3-16	226 MUD Fire Services Fund (Vasut)	3-40
216 Community Dev. Block Grant Fund (Vasut)	3-19	227 Police Federal Forfeiture Fund (White)	3-43
218 Police Asset Forfeiture Fund (White)	3-22	228 PEG Capital Fund (Vasut)	3-46
220 Animal Control Donation Fund (Polio)	3-25	230 Fire Station No. 3 Oper Fund (Maretka)	3-49
221 Park Land Dedication Fund (Lamensky)	3-28		

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# Debt Service Fund

## (4-1)

Is used to account for revenues designated for debt retirement. Expenditures are legally restricted for payment of principal and interest on general obligation or tax-supported debt. Revenue bond debt issued for water and wastewater purposes is paid by the appropriate enterprise fund(s) while the general obligation debt issued for water and wastewater purposes is supported by a transfer from enterprise funds to the debt service fund.

# Debt Service Fund

(Garza)

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Current debt balance (principal only) is approximately \$79 million

Total debt service payments (principal and interest) for FY2025 is \$8.2 million

Principal balance at the end of FY2025 will be approximately \$75 million

Debt revenue to pay debt is funded by

- Property Taxes (5,758,974)
- Water/Wastewater (\$2,256,900)
- RDC (\$195,926)

# Debt Service Fund – Total Obligations

Includes Principal and Interest

## Debt Requirements per Year

◦ 2025	8,211,800
◦ 2026	8,222,715
◦ 2027	8,246,690
◦ 2028	7,664,803
◦ 2029	6,904,013
◦ 2030	6,816,141
◦ 2031	5,955,026
◦ 2032	5,956,369
◦ 2033	5,956,306
◦ 2034	5,959,464
◦ 2035	5,518,590
◦ 2036	4,883,423
◦ 2037	4,287,350
◦ 2038 – 2045	<u>29,313,875</u>
◦ Total	\$113,896,563

## Debt by Issue

◦ 2014 GO	910,300
◦ 2014 CO	3,482,756
◦ 2015 CO	6,990,806
◦ 2016 CO	7,161,529
◦ 2017 GOR	2,850,950
◦ 2017 CO	8,090,500
◦ 2017A GOR	2,390,575
◦ 2020 GOR	5,055,975
◦ 2024 GO	<u>76,963,172</u>
◦ Total	\$113,896,563

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# Capital Project Funds (5-1)

Are used to account for the acquisition and construction of major capital projects and facilities, other than those projects and facilities financed by other funds. These funds are presented as project-based budget, rather than fiscal year budgets, since some projects may exceed one fiscal year. Accordingly, these funds are not included in the summary budget totals but are presented for disclosure purposes only.

# Capital Project Funds

(Vasut)

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401 Seabourne Creek Capacity Fund	5-2
402 Dry Creek Capacity Fund	5-3
410 General Supplemental Fund	5-4
411 Street Improvement Fund	5-8
412 Capital Improvements Fund	5-9
413 American Rescue Plan Act Fund	5-10
414 CDBG-MIT Drainage Improvements Fund	5-11
427 2017 Certificates of Obligation Fund	5-12
428 2024 General Obligation Fund	5-13
430 County Mobility Projects	5-14

# Enterprise Funds

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## 6-1

Are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of these funds is to separate costs of providing good or services to the general public on a continuing basis. Such funds are to be financed or recovered primarily through user charges. Separation is necessary in order to provide a periodic determination of net income for accountability purposes and to determine appropriate user rate schedules.

- Water/Wastewater Funds
- Solid Waste Fund
- Civic Center Fund

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# Water/Wastewater Fund

# FY2025 WATER/WASTEWATER FUND REVENUE ~ \$14.1M

## Water



**\$7.5M**

>Up \$800K  
>Increase due to increase in customer base and increase in demand usage

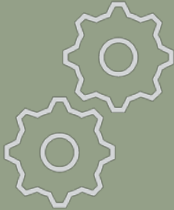
## Sewer



**\$5.8M**

>Up \$250K  
> Increase due to increase in customer base

## Administrative Fees



**\$273K**

No Increase from previous year  
>Includes late payment penalties, disconnects/reconnection fees, same day service, etc.



**\$175K**

>No change

## Water Tower Leases



**\$318K**

>Up \$68K

## Interest

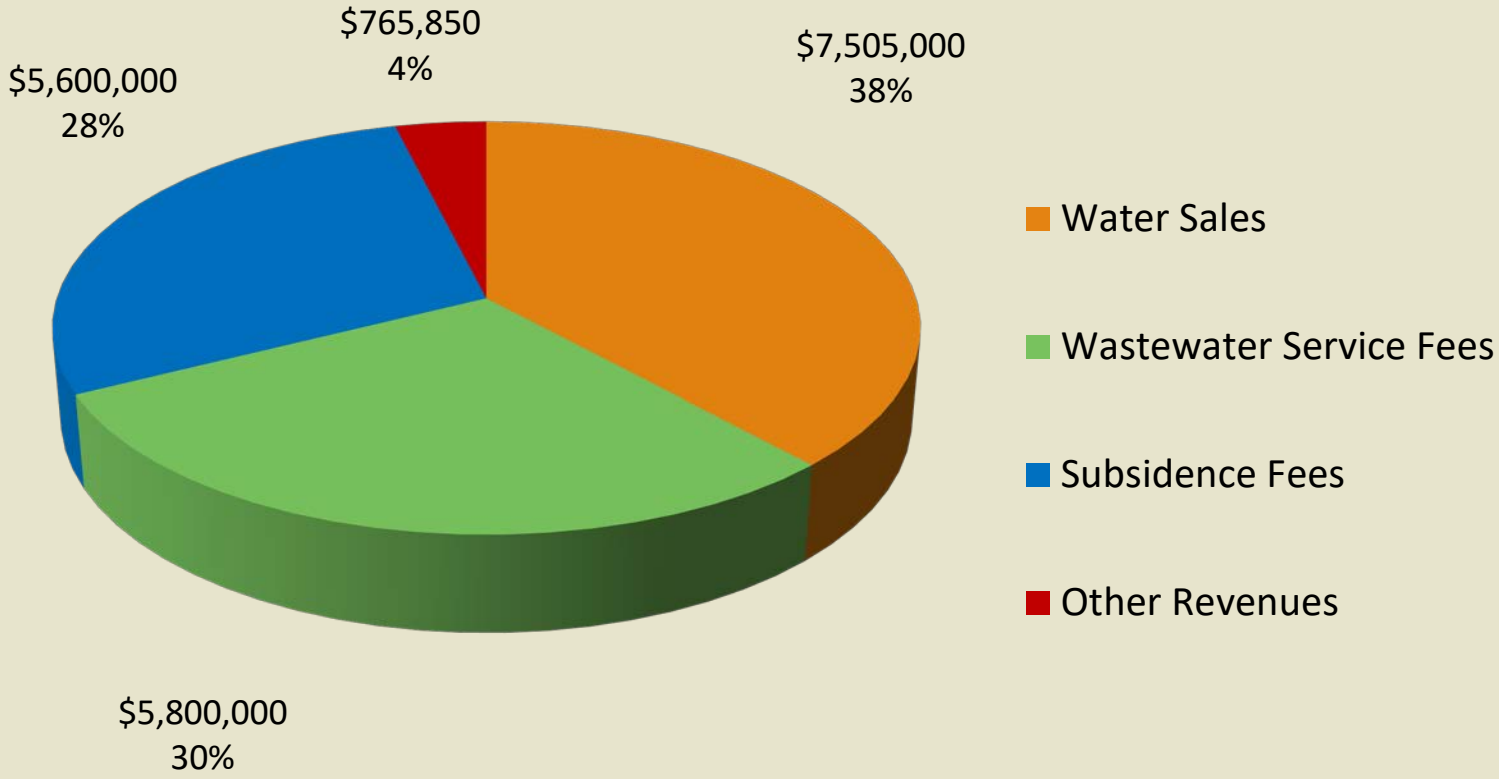


**\$3.525M**

To cash flow capital projects

## Use of Fund Balance

# Water/Wastewater Funds - Revenues



# FY2025 WATER/WASTEWATER FUND EXPENSES \$17.6M

## Personnel Services



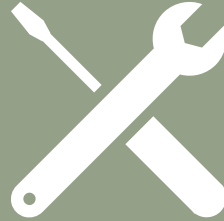
**\$3.2M**  
> Up 235k

## Supplies



**\$1.96M**  
>Up \$423k

## Maintenance & Services



**\$3.61M**  
>Up \$134K

## Transfer to Other Funds



**\$8.75M**  
> Up \$2.3M

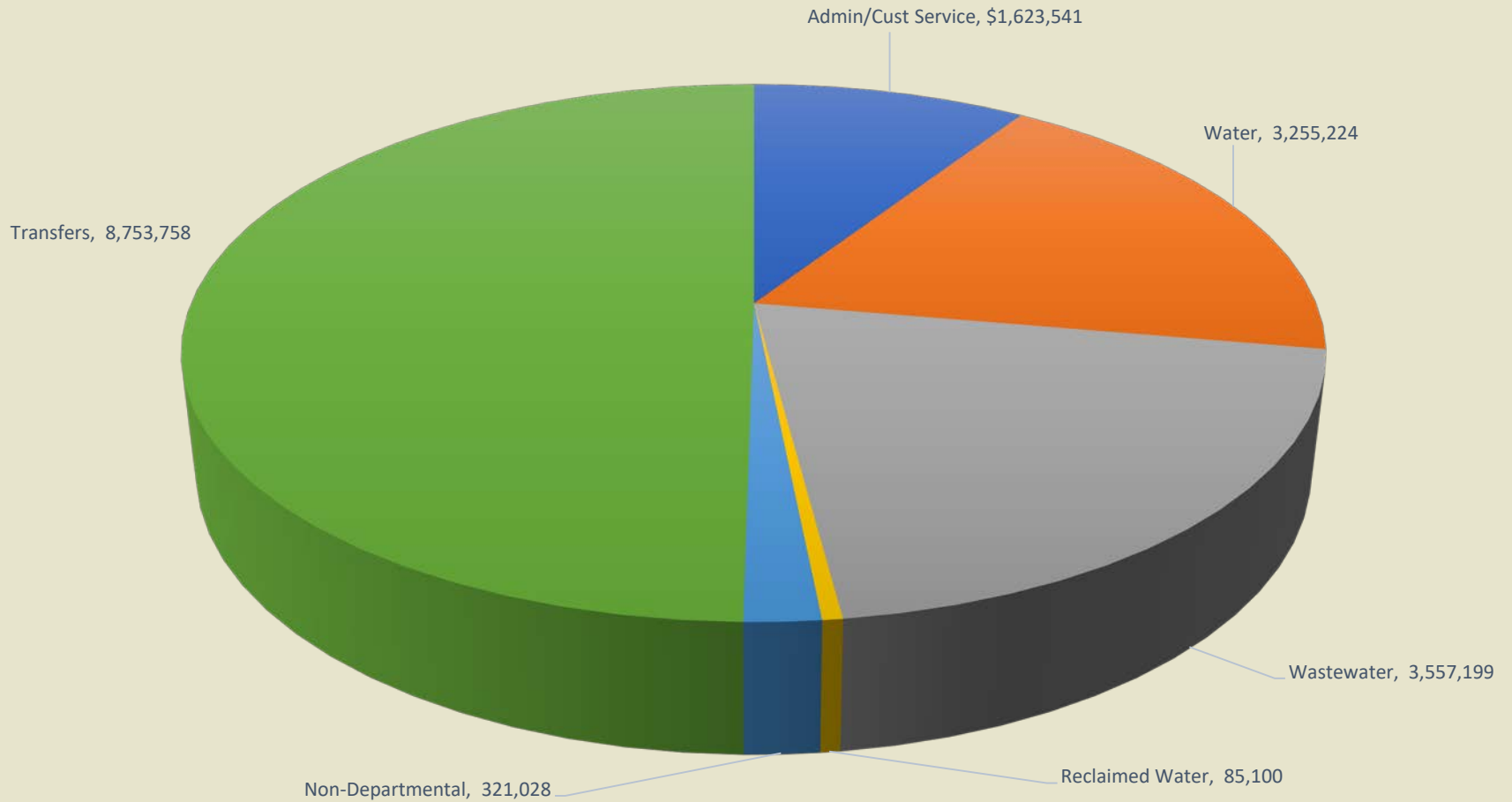
## Debt & Other Expenses



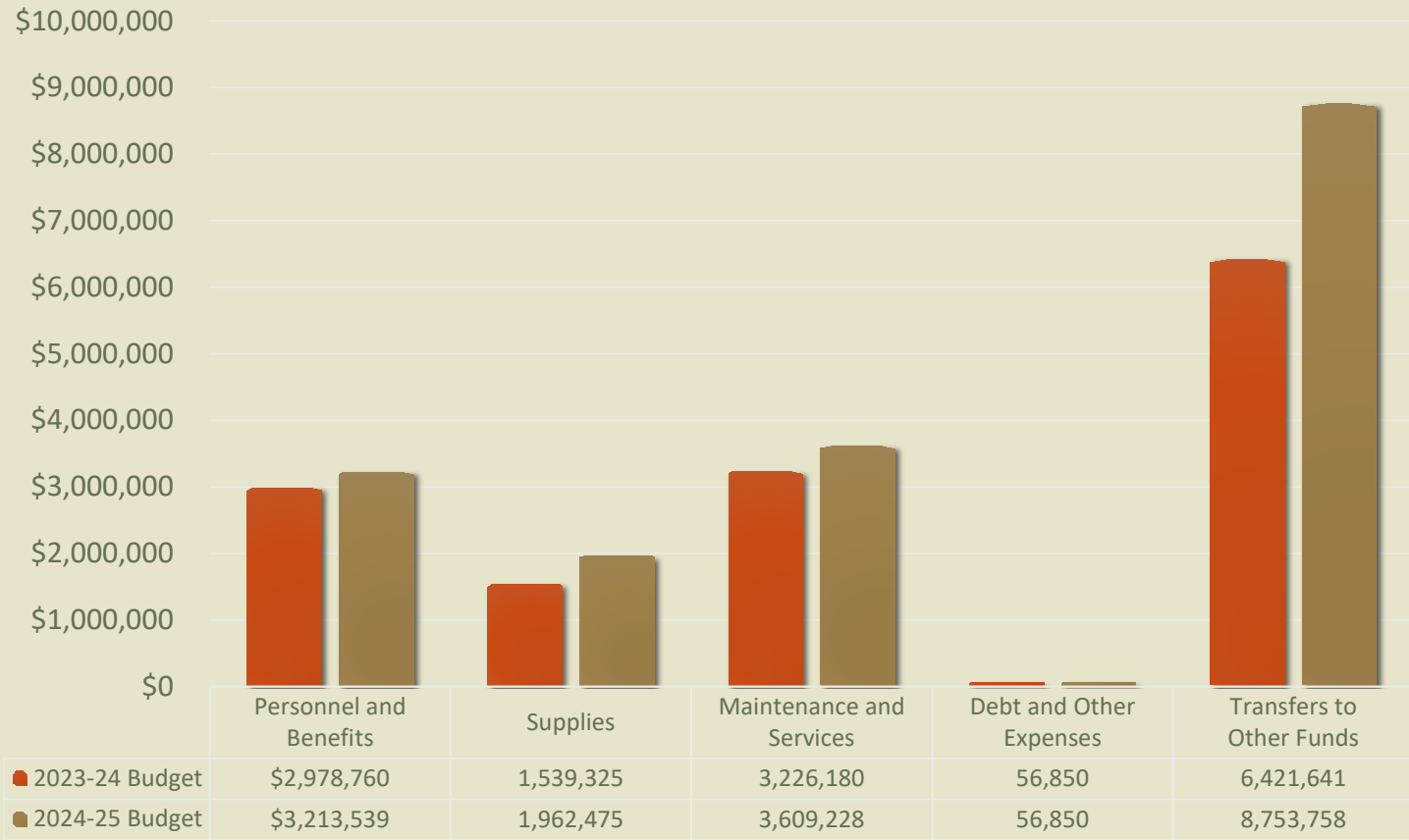
**\$57k**  
No Change

# Water/Wastewater Expenses

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# Water/Wastewater Fund



# Water/Wastewater Fund

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<u>Departments (Page Number)</u>	<u>Staff</u>
◦ Customer Service (6-9)	Garza
◦ Administration (6-14)	De Leon
◦ Water Production (6-18)	De Leon
◦ Water Distribution (6-21)	De Leon
◦ Wastewater Collection (6-25)	De Leon
◦ Wastewater Treatment (6-28)	De Leon
◦ Reclaimed Water (6-30)	De Leon
◦ Non Departmental (6-32)	Vasut

# Water/Wastewater (W/WW) Restricted Funds (Vasut)

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## Funds (Page Number)

- Capital Improvement Fund (6-35)
- Subsidence Fund (6-36)
- Water/WW Supplemental Fund (6-37)
- Water Impact Fee Fund (6-38)
- Wastewater Impact Fee Fund (6-39)

# Capital Improvement Fund Expenses

(6-35)

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- **Capital Outlay of \$4,250,500:**
  - \$500,000 – Recoat Elevated Storage Tank (EST) No. 1 Downtown
  - \$750,000 – Clarifier Rehabilitation
  - 375,500 – Water Meter Register Replacement
  - \$250,000 – Sanitary Sewer Manhole Rehabilitation
  - \$1,875,000 – Water Loop (Ricefield, Benton & Koeblen)
  - \$500,000 – Wastewater Treatment Plant No. 2 Collection System Line Replacement

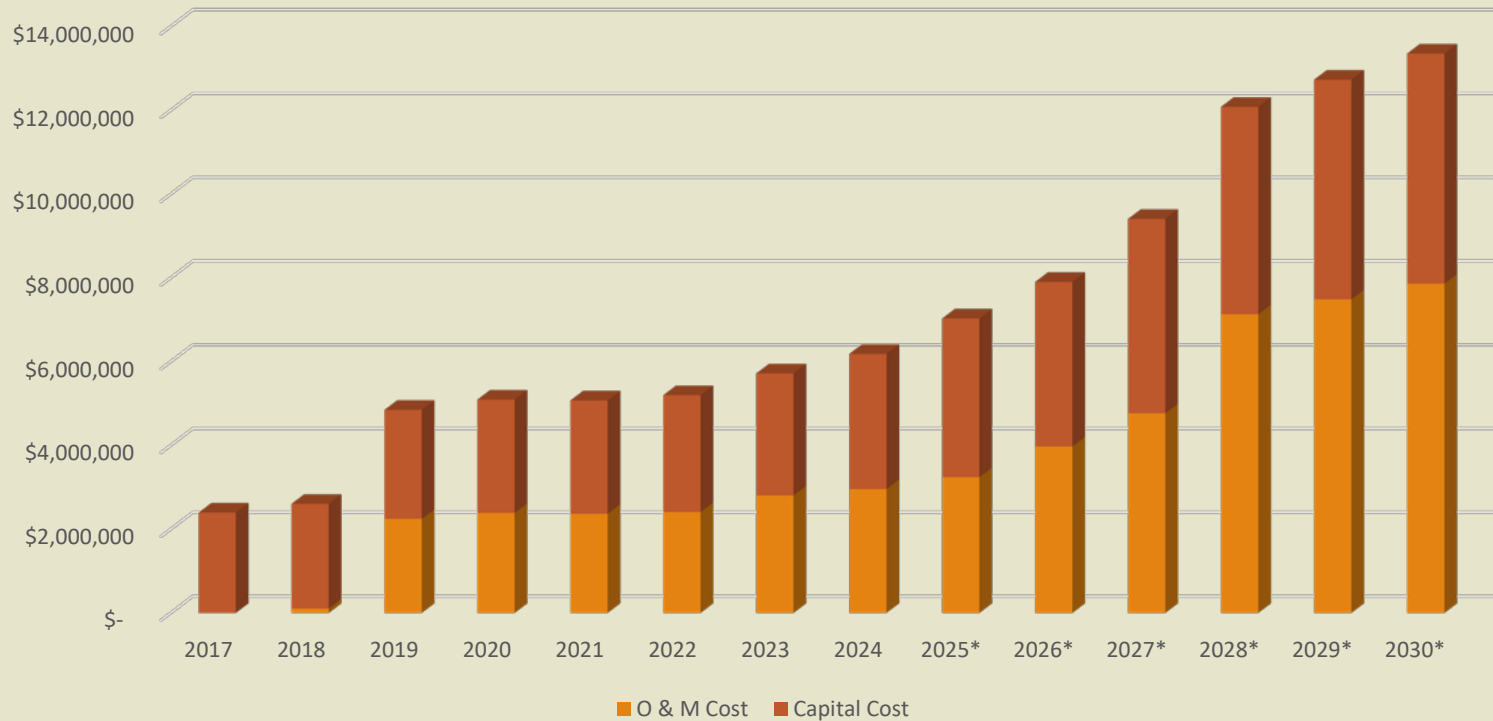
# Subsidence Fund

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- On December 2, 2014, City Council authorized the execution of a Water Supply Agreement with the Brazosport Water Authority (BWA) for 3.0 million gallons of water per day to meet the Fort Bend Subsidence District unfunded mandate of 30% reduction of groundwater withdrawal by October 1, 2016.
- On February 3, 2015, City Council authorized the City to acquire an additional 2.7 million gallons of water per day which would satisfy the City's 2027 mandate of 60% reduction of groundwater withdrawal.
- **Capital cost** rate is based on the amount of BWA debt and amount of water contracted with BWA. FY2025 = \$1.82 per thousand gallons for the full 5.7 million gallons per day which totals approximately \$315,543 per month.
- The **O&M rate** is based on BWA's System O&M Costs and amount of water delivered by BWA to the city. FY2025 = \$2.96 per thousand gallons for 3 million gallons per day which equates to approximately \$270,100 per month.

# Historical and Estimated Cost for BWA Water

Projected Surface Water Cost



\* - Estimated future costs

Estimates a 5% increase in O & M Cost and includes BWA projected Capital Cost

Assumes an increase in delivered water from current 3.0 MGD to 3.5 MGD in 2026, 4.0 MGD in 2027 and 5.7 MGD in 2028 and onward

# Projected Cash Flow for Subsidence (GRP) Fund

Fiscal Year	2023	2024	2025	2026	2027	2028	2029	2030
Beginning Balance	\$3,579,297	\$4,662,761	\$5,055,511	\$4,679,551	\$3,787,059	\$1,762,659	(\$2,546,747)	(\$7,092,813)
Subsidence Fee (GRP) Revenues	\$7,252,253	\$7,171,750	\$7,101,750	\$7,456,838	\$7,829,679	\$8,221,163	\$8,632,222	\$9,063,833
Total GRP Expense	<u>(\$6,168,789)</u>	<u>(\$6,779,000)</u>	<u>(\$7,477,710)</u>	<u>(\$8,349,330)</u>	<u>(\$9,854,079)</u>	<u>(\$12,530,569)</u>	<u>(\$13,178,288)</u>	<u>(\$13,802,219)</u>
Ending Balance	\$4,662,761	\$5,055,511	\$4,679,551	\$3,787,059	\$1,762,659	(\$2,546,747)	(\$7,092,813)	(\$11,831,200)

Subsidence Fee Revenues are based on the current rate of \$2.75 per 1,000 gallons.  
 Subsidence Fee Revenues are also based on a 5% growth per year.  
 Based on cost projections, increases to subsidence fees will be necessary in future years.

# Current Surface Water (GRP) Rates

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Entity	Current Rate
Fulshear	\$ 4.55
Sugar Land	\$ 3.49
Richmond	\$ 2.98
Rosenberg	\$ 2.75
Missouri City	\$ 2.58
Katy	\$ 2.35

Examples of Other GRP Rates

North Fort Bend Water Authority - \$ 4.90

West Harris County Regional Water Authority - \$ 4.35

North Harris County Regional Water Authority - \$ 4.05

San Jacinto River Authority - \$ 3.41

All rates based per 1,000 gallons

# W/WW Supplemental Fund Expenses (6-37)

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- **Capital Outlay of \$5,400,000:**
  - \$4,620,000 – Highway 36 Utility Relocation Project
  - \$380,000 – 16” Waterline – Koeblen Rd Project
  - \$400,000 – 50% Cost of New Centrifuge

# Water Impact Fee Fund Expenses (6-38)

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- **Capital Outlay:**
  - \$5,130,000 in additional funding for Water Plant No. 8 Ground Storage Tank (GST)
  - \$8,092,000 to fund Water Plant No. 9

# Sewer Impact Fee Fund Expenses (6-39)

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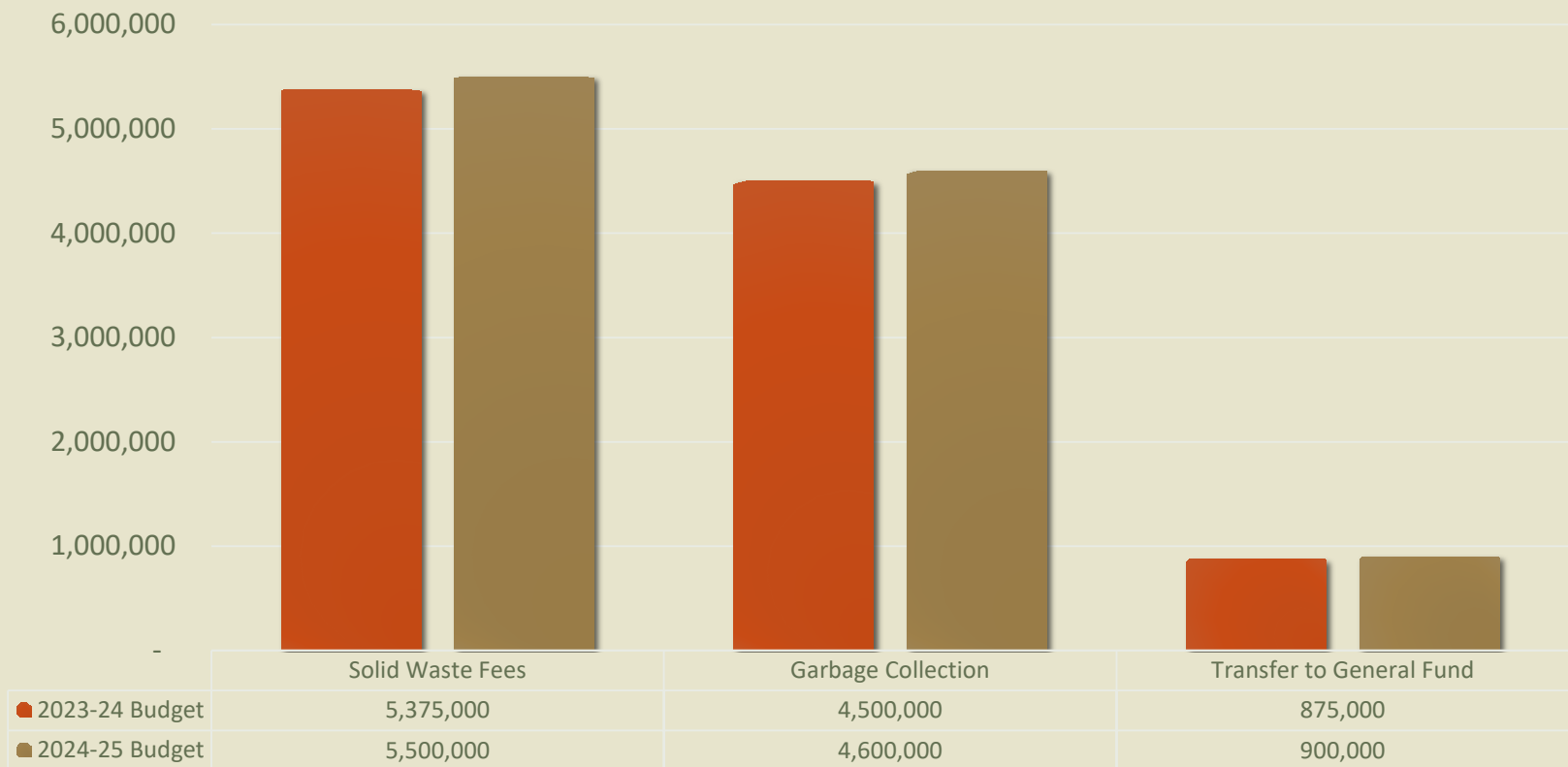
- **Capital Outlay:**
  - \$7,145,000 to fund Wastewater Treatment Plant No. 3 Expansion (also on page 9-30)
    - \$4,567,000 – City funding
    - \$2,578,000 – LCISD funding

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# Solid Waste Fund

(Vasut) 6-40

# Solid Waste Revenues & Expenses



Includes 2.46% Consumer Price Index (CPI) increase to solid waste rates

# Solid Waste Rate Proposal

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Service Type	Proposed Rates Effective October 1, 2024	Current Rates Effective October 1, 2022	Difference
<b><u>Residential Pickup – Polycarts</u></b>			
Residential –Regular	\$ 18.64	\$ 18.19	\$ 0.45
Residential - Over 65	16.08	15.69	0.39
Additional Polycart	6.15	6.00	0.15
<b><u>Commercial – Polycart</u></b>			
One-time per Week Pick-Up	26.26	25.63	0.63
Two-times per Week Pick-Up	29.46	28.75	0.71

# Solid Waste Rate Proposal – Cont.

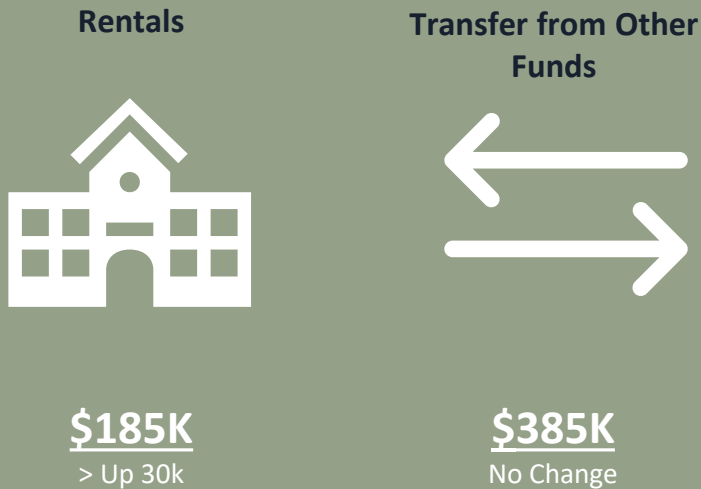
Service Type	Proposed Rates Effective October 1, 2024	Current Rates Effective October 1, 2022	Difference
<b>Commercial Services - Containers</b>			
2 CY 1x	\$ 51.84	\$ 50.60	\$ 1.24
2 CY 2x	103.69	101.20	2.49
2 CY 3x	155.53	151.80	3.73
2 CY 4x	207.38	202.40	4.98
2 CY 5x	259.22	253.00	6.22
2 CY 6x	311.07	303.60	7.47
3 CY 1x	77.77	75.90	1.87
3 CY 2x	155.53	151.80	3.73
3 CY 3x	233.30	227.70	5.60
3 CY 4x	311.07	303.60	7.47
3 CY 5x	388.84	379.50	9.34
3 CY 6x	455.25	444.32	10.93
4 CY 1x	103.69	101.20	2.49
4 CY 2x	207.38	202.40	4.98
4 CY 3x	311.07	303.60	7.47
4 CY 4x	413.77	403.84	9.93
4 CY 5x	496.73	484.80	11.93
4 CY 6x	579.67	565.75	13.92
6 CY 1x	155.53	151.80	3.73
6 CY 2x	311.07	303.60	7.47
6 CY 3x	455.25	444.32	10.93
6 CY 4x	579.67	565.75	13.92
6 CY 5x	704.09	687.19	16.90
6 CY 6x	828.52	808.63	19.89
8 CY 1x	207.38	202.40	4.98
8 CY 2x	413.77	403.84	9.93
8 CY 3x	579.67	565.75	13.92
8 CY 4x	745.57	727.67	17.90
8 CY 5x	911.47	889.59	21.88
8 CY 6x	1,077.38	1,051.51	25.87
<b>Roll-off Service</b>			
Delivery Fee	153.69	150.00	3.69
Haul Fee	281.77	275.00	6.76
Disposal Fee (per ton)	41.78	40.78	1.00

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# Civic Center Fund

6-43

# Civic Center Revenues & Expenses



**\$185K**  
 > Up 30k

**\$385K**  
 No Change

**Use of Fund Balance**

**\$26K**  
 To fund one-time supplemental requests



# Civic Center Changes (Kveton)

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- Janitorial services was reallocated from in-house staff to contracted services
- To provide a quality rental experience, the following is included in Furniture & Fixtures:
  - Commercial refrigerator to replace current refrigerator that is past its useful life - \$6,000 (Supplemental Request)
  - Remove and replace the outdoor tile in the portico due to safety concerns when the tile is wet and slippery - \$20,000. (Supplemental Request)

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# Internal Service Funds

## 7-1

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.

# Internal Service Funds

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## 601 Insurance Fund (Barnes)

7-3

- ❖ Health insurance premium rates are increasing by 5% as well as increases to Dental and Vision premiums.

## 602 Fleet Replacement Fund (Martinez)

7-7

- ❖ 12 vehicles and 1 piece of equipment (FY2025 list) are being ordered to be replaced in FY2024 with Budget Adjustment 24-03 due to supply chain issues and vehicle availability

## 603 Technology Fund (Besson)

7-11

- ❖ 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
- ❖ Computer software maintenance increased due to an increase in software products and services

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# Rosenberg Development Corporation (RDC) and RDC Projects Fund (8-1)

Are legally separate organizations for which the elected officials of the primary government are financially accountable.

# Rosenberg Development Corp Fund

## (Esch) (8-2)

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RDC Budget was approved by the RDC Board on July 24, 2024

- Increase to Administrative Services to the City to include updated Administrative Services Agreement which includes City Support Service Fees and a 5% Capital Project Management Fee for city staff administering RDC capital projects
- Included \$45,000 to enhance regional marketing efforts
- Funded \$6,040,000 in annual obligations and RDC projects

# RDC Projects Fund (8-6)

RDC Performance Agreement Obligations	Amount
Fort Bend Transit	75,000
Texas State Technical College	300,000
Dollar Tree	50,000
Parks Improvements	50,000
Texas Master Naturalists	<u>50,000</u>
Subtotal	525,000

RDC Projects	Amount
Site Readiness Program	100,000
Rosenberg Railroad Museum	10,000
I-69 Connector at BTC I & II	75,000
Koeblen Rd Project	2,600,000
SCRSC – FM 2218 Entrance	630,000
4 <sup>th</sup> Street Extension	500,000
US 90A Corridor Revitalization	1,000,000
Seabourne Creek Regional Detention Basin Expansion	<u>\$600,000</u>
Subtotal	5,515,000

# 5-Year

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## Capital Improvement Program (CIP)

(9-1)

The CIP includes the list of projects for FY2025 with an individual Project Summary for each of the projects. The project budgets are approved as funding is obtained. The FY2026-2029 CIP summary is also included.

# Proposed Changes FY2025 General Fund Budget

Adjustment	Amount
Property Taxes Reduction due to tax rate change from (\$0.334077 to \$0.32)	(\$660,000)
Emergency Management Coordinator Position Elimination	\$107,000
Increase Animal Control Overtime	(5,000)
Proposed 2% Compensation Plan Adjustment	(\$468,000)
Dry Creek Drainage Improvements Removal (fund with FY2024 budget adjustment)	\$500,000
FY2025 Supplemental Budget Requests Removal (fund with FY2024 budget adjustment)	\$426,000
Sales Tax Increase	<u>\$100,000</u>
Net Effect to FY2025 General Fund Budget	\$0.00

Animal Shelter Parking Lot with Lighting will also be included in the FY2024 Budget Adjustment in the amount of \$100,000.

# Proposed Changes FY2025 Street Improvement Budget

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Adjustment	Amount
Increase Sidewalk Balance by \$100,000	\$100,000
Fund Balance	(\$100,000)
Net Effect to Budget	\$0.00

# Proposed Changes FY2025 Budgets due to Compensation Plan Adjustment

Adjustment	Amount
Proposed 2% Compensation Plan Adjustment	\$835.00
Hotel Motel Fund Balance	(\$835.00)
Net Effect to Budget	\$0.00

Adjustment	Amount
Proposed 2% Compensation Plan Adjustment	\$26,277.00
Fire Station No. 3 Fund Balance	(\$26,277.00)
Net Effect to Budget	\$0.00

Adjustment	Amount
Proposed 2% Compensation Plan Adjustment	\$50,714.00
Interest Earnings Revenue Increase	\$50,714.00
Net Effect to Budget	\$0.00

Adjustment	Amount
Proposed 2% Compensation Plan Adjustment	\$4,802.00
Civic Center Fund Balance	(\$4,802.00)
Net Effect to Budget	\$0.00

# Proposed Changes FY2024 General Fund

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FY2024 Budgeted Sales Tax Revenues	\$18,800,000
FY2024 Estimated Sales Tax Revenues	<u>\$20,000,000</u>
Excess Revenues	\$1,200,000
Proposed Budget Adjustment	<u>\$(1,026,000)</u>
Estimated Remaining Balance	\$174,000

## Transfer to General Supplemental Fund:

Tire Changer and Balancer – Fleet	\$	26,000
Mini Excavator & Trailer – Public Works		83,000
Extrication Tool Addition – Fire		25,000
Aggregate Spreader – Public Works		15,000
Extrication Tool Replacement – Fire		50,000
Perimeter Fencing – Animal Control & Shelter		35,000
Fire Station 2 & 3 Card Reader Access – Fire		8,000
Slope Mower – Public Works		184,000
Animal Control Parking Lot & Lighting Improvements		<u>100,000</u>
Total	\$	526,000

## Transfer to CDBG-MIT Drainage Grant Fund:

Dry Creek Drainage Improvements	\$	500,000
Total	\$	500,000

# Reminders on upcoming dates...

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Budget Workshop #2

Vote to Adopt the Budget  
Vote to Adopt a Tax Rate

Thursday, August 15

Tuesday, August 27

Tuesday, September 3

Public Hearing on the Budget  
Take action to recommend a final vote  
on Budget to take place on September 3