

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.

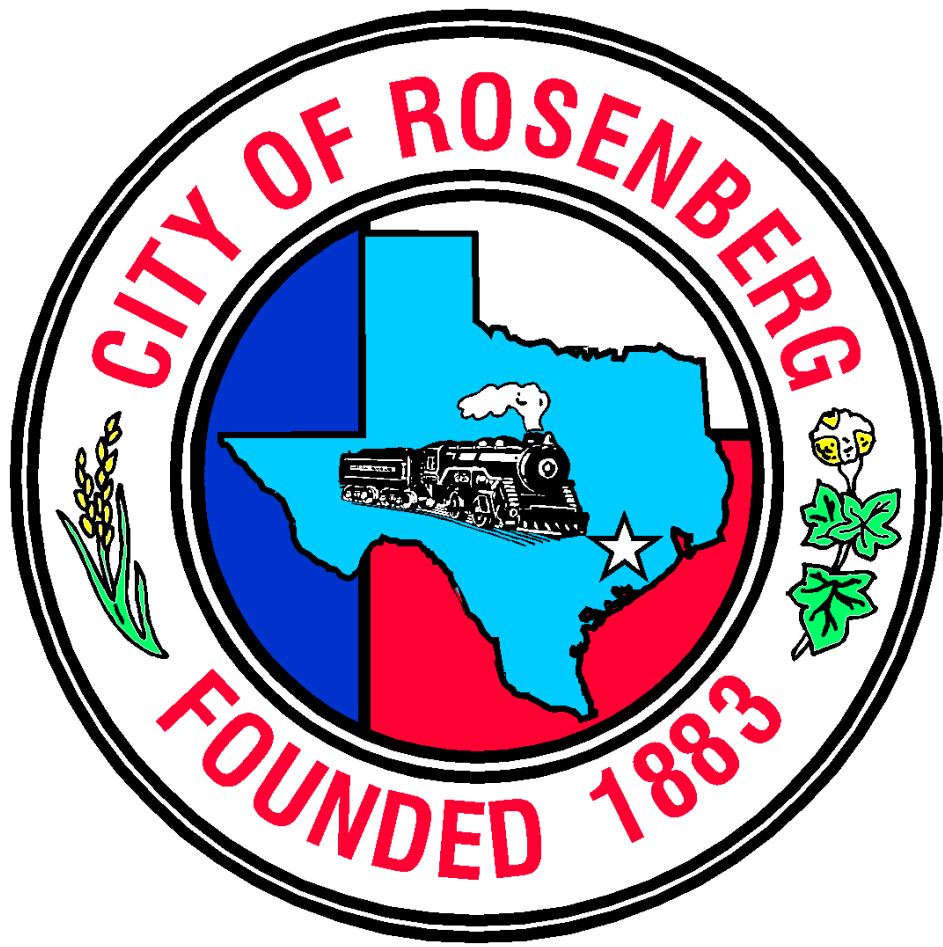
Building Security Fund (224) – This fund is used to account for revenue derived from State imposed court fees. These fees are legally restricted to finance security personnel for Municipal Court or to finance items for the purpose of providing security services for buildings housing Municipal Court.

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:

	2023-24	2024-25	2025-26
	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
Downtown Events Hosted	6	5	4
City-Sponsored Events Hosted	6	5	4



Hotel Occupancy Tax Fund – 212

FY2026 BUDGET NOTES:

Revenues:

1. Hotel Occupancy Taxes increased by nearly \$45,000 in FY2025 and this increase will be budgeted for FY2026.

Expenditures:

Marketing & Tourism (1211)

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. Decreased Contributions to Other Entities to review program guidelines and overall program's viability.
4. Included \$5,000 to Downtown Events to purchase safety equipment and supplies such as barricades for events.
5. Transfer to General Fund for 25% of the Director of Communications and 25% of the Communications & Events Coordinator for help in coordinating these events.

Special Events (1755)

6. No major changes from the FY2025 budget.

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

HOTEL/MOTEL FUND

FUND: 212

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

HOTEL/MOTEL FUND SUMMARY

Resources:

Total Beginning Balance	\$ 764,139	\$ 671,402	\$ 572,976	\$ 572,976	\$ 466,546
Revenues and Transfers In	857,865	788,000	788,000	839,650	835,000
Total Funds Available	1,622,004	1,459,402	1,360,976	1,412,626	1,301,546

Uses/Deductions:

Expenditures and Transfers	1,049,028	951,658	951,658	946,079	921,678
----------------------------	-----------	---------	---------	---------	---------

Ending Fund Balance:

Total Ending Balance	572,976	507,744	409,318	466,546	379,868
Fund Total	\$ 1,622,004	\$ 1,459,402	\$ 1,360,976	\$ 1,412,626	\$ 1,301,546

Net Revenues (Expenditures)	(191,163)	(163,658)	(163,658)	(106,429)	(86,678)
-----------------------------	-----------	-----------	-----------	-----------	----------

**CITY OF ROSENBERG
2025-26 BUDGET**

HOTEL/MOTEL FUND

FUND: 212

Classification	2023-24	2024-25	2024-25	2024-25	2025-26	Var %
	Actual	Adopted Budget	Adjusted Budget	Estimate	Budget	
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
40500 Hotel/Motel Occupancy Taxes	\$ 688,494	\$ 625,000	\$ 625,000	\$ 670,000	\$ 670,000	
45100 Interest Earnings	32,382	30,000	30,000	16,000	10,000	
46650 Hometown Holiday Sponsorships	17,550	20,000	20,000	24,650	25,000	
46655 Special Event Fees	300	1,000	1,000	10,000	15,000	
46660 Family 4th Celebration	26,800	20,000	20,000	20,000	20,000	
46670 Winewalk Sponsorships & Ticket Sales	12,340	10,000	10,000	17,000	15,000	
48101 Transfer from General Fund	80,000	82,000	82,000	82,000	80,000	
TOTAL REVENUES	857,865	788,000	788,000	839,650	835,000	6.0%

FUNCTION AND CLASSIFICATION SUMMARY

EXPENDITURES:						
Personnel and Benefits	\$ 123,142	\$ 120,631	\$ 120,631	\$ 114,698	\$ 125,379	
Supplies	35,143	32,550	32,550	32,550	32,550	
Maintenance and Services	404,116	403,750	403,750	404,105	346,250	
Transfers to Other Funds	311,721	394,727	394,727	394,727	417,500	
Subtotal	874,122	951,658	951,658	946,079	921,678	-3.2%
Capital Outlay	94,906	-	-	-	-	
TOTAL EXPENDITURES	\$ 969,028	\$ 951,658	\$ 951,658	\$ 946,079	\$ 921,678	-3.2%

~ AUTHORIZED POSITIONS ~

Position Title	2023-24	2024-25	2024-25	2024-25	2025-26
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
2025-26 BUDGET**

FUND: Hotel/Motel **DEPARTMENT:** Communications **FUNCTION:** Marketing/Tourism **ACCOUNT:** 212-1211-510

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ EXPENDITURE SUMMARY ~						
EXPENDITURES:						
Personnel and Benefits	66,397	59,836	59,836	67,248	62,643	
Supplies	2,852	3,550	3,550	3,550	3,550	
Maintenance and Services	208,548	229,250	229,250	229,800	171,900	
Subtotal	<u>277,797</u>	<u>292,636</u>	<u>292,636</u>	<u>300,598</u>	<u>238,093</u>	-18.6%
Capital Outlay	-	-	-	-	-	
Transfers	<u>391,721</u>	<u>394,727</u>	<u>394,727</u>	<u>394,727</u>	<u>417,500</u>	
TOTAL EXPENDITURES	<u>\$ 669,518</u>	<u>\$ 687,363</u>	<u>\$ 687,363</u>	<u>\$ 695,325</u>	<u>\$ 655,593</u>	-4.6%

~ 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
2025-26 BUDGET**

FUND: Hotel/Motel **DEPARTMENT:** Communications **FUNCTION:** Marketing/Tourism **ACCOUNT:** 212-1211-510

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 34,232	\$ 34,857	\$ 34,857	\$ 34,857	\$ 36,429	
10 20 Overtime	14,634	10,000	10,000	10,000	10,000	
10 30 Longevity	195	240	240	240	285	
20 10 Retirement	8,275	7,946	7,946	10,500	8,414	
20 20 Social Security	3,709	2,685	2,685	4,500	2,809	
20 40 Insurance	5,144	3,941	3,941	6,800	4,533	
20 50 Workers' Compensation	104	45	45	215	47	
20 55 Long Term Disability	105	122	122	136	126	
Subtotal	66,397	59,836	59,836	67,248	62,643	4.7%
Supplies:						
31 10 Office Supplies	360	500	500	500	500	
31 35 Business Expenses	409	500	500	500	500	
31 90 Other Supplies	204	250	250	250	250	
37 20 Electricity	1,878	2,300	2,300	2,300	2,300	
Subtotal	2,852	3,550	3,550	3,550	3,550	0.0%
Maintenance and Services:						
41 20 Contributions to Other Entities	98,353	100,000	100,000	100,000	50,000	
42 35 Dues, Subscriptions, Memberships	11,711	6,000	6,000	6,000	6,000	
43 90 Other Professional Services	1,425	15,000	15,000	15,000	15,000	
51 20 General Insurance	-	250	250	800	900	
52 20 Postage	304	1,000	1,000	1,000	1,000	
53 10 Advertising/Marketing	35,709	40,000	40,000	40,000	25,000	
53 20 Wine Walk Event	-	18,000	18,000	18,000	20,000	
53 25 Downtown Events	60,433	45,000	45,000	45,000	50,000	
54 10 Printing and Binding	-	1,000	1,000	1,000	1,000	
55 10 Education and Training	613	3,000	3,000	3,000	3,000	
Subtotal	208,548	229,250	229,250	229,800	171,900	-25.0%
Capital Outlay:						
70 30 Improv O/T Buildings	94,906	-	-	-	-	
Subtotal	94,906	-	-	-	-	0.0%
Transfers:						
91 01 Transfer to General Fund	56,721	59,727	59,727	59,727	67,500	
95 60 Transfer to Civic Center Fund	335,000	335,000	335,000	335,000	350,000	
Subtotal	391,721	394,727	394,727	394,727	417,500	5.8%
Total Expenditures	\$ 764,424	\$ 687,363	\$ 687,363	\$ 695,325	\$ 655,593	-4.6%

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

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

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ EXPENDITURE SUMMARY ~						
EXPENDITURES:						
Personnel and Benefits	56,745	60,795	60,795	47,450	62,736	
Supplies	32,291	29,000	29,000	29,000	29,000	
Maintenance and Services	195,568	174,500	174,500	174,305	174,350	
Subtotal	284,604	264,295	264,295	250,755	266,086	0.7%
TOTAL EXPENDITURES	\$ 284,604	\$ 264,295	\$ 264,295	\$ 250,755	\$ 266,086	0.7%

~ AUTHORIZED POSITIONS ~

<u>Position Title</u>						
None	-	-	-	-	-	
Total Personnel	-	-	-	-	-	100.0%

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

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

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 15 Overtime - Family 4th Celebration	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 16,000	
10 17 Overtime - Hometown Holiday Nights	14,952	16,000	16,000	3,200	16,000	
10 25 Overtime - City Special Events	12,290	15,000	15,000	15,000	15,000	
20 10 Retirement	7,205	8,105	8,105	7,500	8,466	
20 20 Social Security	3,049	3,520	3,520	3,500	3,596	
20 40 Insurance	3,817	3,000	3,000	3,000	3,500	
20 50 Workers' Compensation	352	46	46	150	47	
20 55 Long Term Disability	79	124	124	100	127	
Subtotal	56,745	60,795	60,795	47,450	62,736	3.2%
Supplies:						
36 50 Special Event Program Supplies	32,291	29,000	29,000	29,000	29,000	
Subtotal	32,291	29,000	29,000	29,000	29,000	0.0%
Maintenance and Services:						
51 20 General Insurance	-	500	500	305	350	
53 15 Family 4th Celebration	94,150	84,000	84,000	84,000	84,000	
53 25 Hometown Holiday Nights	101,418	90,000	90,000	90,000	90,000	
Subtotal	195,568	174,500	174,500	174,305	174,350	-0.1%
Total Expenditures	\$ 284,604	\$ 264,295	\$ 264,295	\$ 250,755	\$ 266,086	0.7%



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.

FY2026 BUDGET NOTES:

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

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

MUNICIPAL COURT TECHNOLOGY FUND

FUND: 213

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

MUNICIPAL COURT TECHNOLOGY FUND SUMMARY

Resources:

Total Beginning Balance	\$ 14,354	\$ 13,288	\$ 16,446	\$ 16,446	\$ 9,066
Revenues and Transfers In	26,535	25,000	25,000	22,350	25,000
Total Funds Available	40,889	38,288	41,446	38,796	34,066

Uses/Deductions:

Expenditures and Transfers	24,443	25,000	25,000	29,730	25,000
----------------------------	--------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	16,446	13,288	16,446	9,066	9,066
Fund Total	\$ 40,889	\$ 38,288	\$ 41,446	\$ 38,796	\$ 34,066

Net Revenues (Expenditures)	2,092	-	-	(7,380)	-
-----------------------------	-------	---	---	---------	---

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

MUNICIPAL COURT TECHNOLOGY FUND

FUND: 213

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
44160 Time Payment Fees	\$ 331	\$ 400	\$ 400	\$ 400	\$ 400	
44196 Municipal Court Tech Fund Fee	25,725	24,500	24,500	21,500	24,500	
45100 Interest Earnings	478	100	100	450	100	
TOTAL REVENUES	\$ 26,535	\$ 25,000	\$ 25,000	\$ 22,350	\$ 25,000	0.0%
EXPENDITURES:						
Maintenance and Services	24,443	25,000	25,000	29,730	25,000	
Subtotal	24,443	25,000	25,000	29,730	25,000	0.0%
TOTAL EXPENDITURES	\$ 24,443	\$ 25,000	\$ 25,000	\$ 29,730	\$ 25,000	0.0%

~ EXPENDITURE DETAIL ~

Maintenance and Services:						
63 40 Computer Software Repair and Maintenance	24,443	25,000	25,000	29,730	25,000	
Subtotal	24,443	25,000	25,000	29,730	25,000	0.0%
Total Expenditures	\$ 24,443	\$ 25,000	\$ 25,000	\$ 29,730	\$ 25,000	0.0%



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.

FY2026 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 as well as the purchase of medallions for I-69 corridor to complete the project.

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

BEAUTIFICATION FUND

FUND: 214

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

BEAUTIFICATION FUND SUMMARY

Resources:

Total Beginning Balance	\$ 213,991	\$ 202,565	\$ 237,640	\$ 237,640	\$ 236,990
Revenues and Transfers In	31,373	12,000	12,000	15,000	12,000
Total Funds Available	245,364	214,565	249,640	252,640	248,990

Uses/Deductions:

Expenditures and Transfers	7,724	33,150	33,150	15,650	50,650
----------------------------	-------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	237,640	181,415	216,490	236,990	198,340
Fund Total	\$ 245,364	\$ 214,565	\$ 249,640	\$ 252,640	\$ 248,990

Net Revenues (Expenditures)	23,649	(21,150)	(21,150)	(650)	(38,650)
-----------------------------	--------	----------	----------	-------	----------

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

BEAUTIFICATION FUND

FUND: 214

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
42160 Grant Revenue - HGAC	\$ -	\$ -	\$ -	\$ -	\$ -	
45100 Interest Earnings	11,373	2,000	2,000	5,000	2,000	
47110 Contributions - Beautification	20,000	10,000	10,000	10,000	10,000	
TOTAL REVENUES	\$ 31,373	\$ 12,000	\$ 12,000	\$ 15,000	\$ 12,000	0.0%
EXPENDITURES:						
Maintenance and Services	\$ 7,724	\$ 33,150	\$ 33,150	\$ 15,650	\$ 50,650	
Subtotal	7,724	33,150	33,150	15,650	50,650	52.8%
TOTAL EXPENDITURES	\$ 7,724	\$ 33,150	\$ 33,150	\$ 15,650	\$ 50,650	52.8%

~ AUTHORIZED POSITIONS ~

Position Title

Full-time equivalents:
None

~ EXPENDITURE DETAIL ~

<u>Maintenance and Services:</u>						
42 50 Keep Rosenberg Beautiful Program	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	
42 52 Rosenberg Image Committee Expenses	1,061	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	6,663	27,500	27,500	10,000	45,000	
Subtotal	7,724	33,150	33,150	15,650	50,650	52.8%
Total Expenditures	\$ 7,724	\$ 33,150	\$ 33,150	\$ 15,650	\$ 50,650	52.8%



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.

FY2026 BUDGET NOTES:

1. Equipment Rentals includes License Plate Readers.
2. Machinery & Equipment of \$366,000 includes the purchase of the following for Year 1 of 5:
 - a. Body Worn Camera Replacement - \$130,000
 - b. Fleet Dash Cameras - \$150,000
 - c. Interview Rooms Camera Replacement - \$16,000
 - d. Axon Taser Replacement - \$70,000

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

LAW ENFORCEMENT FUND

FUND: 215

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

LAW ENFORCEMENT FUND SUMMARY

Resources:

Total Beginning Balance	\$ 529,467	\$ 493,911	\$ 689,041	\$ 689,041	\$ 577,410
Revenues and Transfers In	438,092	500	500	325,489	215,000
Total Funds Available	967,559	494,411	689,541	1,014,530	792,410

Uses/Deductions:

Expenditures and Transfers	278,519	288,000	449,120	437,120	467,000
----------------------------	---------	---------	---------	---------	---------

Ending Fund Balance:

Total Ending Balance	689,041	206,411	240,421	577,410	325,410
Fund Total	\$ 967,559	\$ 494,411	\$ 689,541	\$ 1,014,530	\$ 792,410

Net Revenues (Expenditures)	159,574	(287,500)	(448,620)	(111,631)	(252,000)
-----------------------------	---------	-----------	-----------	-----------	-----------

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

LAW ENFORCEMENT FUND

FUND: 215

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

~ REVENUE & EXPENDITURE SUMMARY ~

REVENUES:

42330 Intergovernmental - Narcotics Revenue	\$ 400,000	\$ -	\$ -	\$ 300,489	\$ 200,000
45100 Interest Earnings	38,092	500	500	25,000	15,000
TOTAL REVENUES	\$ 438,092	\$ 500	\$ 500	\$ 325,489	\$ 215,000

EXPENDITURES:

Supplies	\$ 22,743	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Maintenance and Services	37,486	87,000	87,000	75,000	75,000
Subtotal	60,229	113,000	113,000	101,000	101,000
Capital Outlay	218,290	175,000	336,120	336,120	366,000
TOTAL EXPENDITURES	\$ 278,519	\$ 288,000	\$ 449,120	\$ 437,120	\$ 467,000

~ EXPENDITURE DETAIL ~

Supplies:					
32 20 Police Operation Supplies	\$ 3,193	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
36 10 Small Tools and Equipment	19,550	20,000	20,000	20,000	20,000
Subtotal	22,743	26,000	26,000	26,000	26,000
Maintenance and Services:					
55 10 Education and Training	18,242	30,000	30,000	30,000	30,000
56 24 Equipment Rentals	19,244	40,000	40,000	45,000	45,000
63 40 Computer Software Repair and Maintenance	-	17,000	17,000	-	-
Subtotal	37,486	87,000	87,000	75,000	75,000
Capital Outlay:					
70 40 Machinery and Equipment	58,375	85,000	85,000	85,000	366,000
70 42 Motor Vehicles	159,915	90,000	251,120	251,120	-
Subtotal	218,290	175,000	336,120	336,120	366,000
Total Expenditures	\$ 278,519	\$ 288,000	\$ 449,120	\$ 437,120	\$ 467,000



Community Development Block Grant Fund – 216

PROGRAM DESCRIPTION:

The Community Development Block Grant (CDBG) Fund is under the direction of the Assistant City Manager 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.

FY2026 BUDGET NOTES:

1. Current CDBG Projects:

CDBG Program Description	CDBG Funding	Total Funding
<ul style="list-style-type: none"> North Side Water/Sewer Phase VIII 	\$ 1,646,081	\$ 1,646,081

2. The below projects were previously approved and budgeted with CDBG and matching City funds, but these projects have been canceled by the County. The City will need to reapply for the County funds. A total of \$647,003 of Water/Wastewater funds have been transferred to the CDBG Fund and \$163,800 is designated to the North Side Water/Sewer Phase VIII project.

- a. Blume Rd Service Area Sewer Rehab Phase I
- b. Blume Rd Service Area Sewer Rehab Phase II
- c. Blume Rd Service Area Water Rehab Phase I
- d. Mulcahy St. (Avenue I to Avenue M) Water Rehab
- e. Timber Lane Dr Service Area Water Rehab
- f. Blume Rd Service Area Water Rehab Phase II

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

FUND: 216

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY

Resources:

Total Beginning Balance	\$ 303,846	\$ 30,749	\$ 502,072	\$ 502,072	\$ 647,003
Revenues and Transfers In	256,526	2,390,626	2,390,626	1,791,012	-
Total Funds Available	560,372	2,421,375	2,892,698	2,293,084	647,003

Uses/Deductions:

Expenditures and Transfers	58,300	2,390,626	5,835,387	1,646,081	-
----------------------------	--------	-----------	-----------	-----------	---

Ending Fund Balance:

Total Ending Balance	502,072	30,749	(2,942,689)	647,003	647,003
Fund Total	\$ 560,372	\$ 2,421,375	\$ 2,892,698	\$ 2,293,084	\$ 647,003

Net Revenues (Expenditures)	198,226	-	(3,444,761)	144,931	-
-----------------------------	---------	---	-------------	---------	---

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

FUND: 216

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
42220 Intergovernmental - CDBG Grants	\$ 58,300	\$ 2,245,695	\$ 2,245,695	\$ 1,646,081	\$ -	
42221 Intergovernmental - GLO Grant	-	-	-	-	-	
48501 Transfer from Water/Wastewater Fund	198,226	144,931	144,931	144,931	-	
TOTAL REVENUES	\$ 256,526	\$ 2,390,626	\$ 2,390,626	\$ 1,791,012	\$ -	-100.0%
Capital Outlay	\$ 58,300	\$ 2,390,626	\$ 5,835,387	\$ 1,646,081	\$ -	
TOTAL EXPENDITURES	\$ 58,300	\$ 2,390,626	\$ 5,835,387	\$ 1,646,081	\$ -	-100.0%

~ AUTHORIZED POSITIONS ~

Position Title

Full-time equivalents:
None

~ EXPENDITURE DETAIL ~

Capital Outlay:						
70 35 Mulcahy St (Avenue I to Avenue M) Water Rehab	\$ -	\$ 531,975	\$ 531,975	\$ -	\$ -	
70 36 Timber Lane Drive Service Area - Water Rehab	-	1,001,613	1,001,613	-	-	
70 37 North Side Water/Sewer Improvements - Phase VIII	58,300	-	1,219,175	1,646,081	(A)	
70 38 Blume Road Service Area Sanitary Sewer Rehab. - I	-	-	1,477,154	-	-	
70 39 Blume Road Service Area Water Rehab - Phase I	-	857,038	1,605,470	-	-	
Subtotal	58,300	2,390,626	5,835,387	1,646,081	-	-100.0%
Total Expenditures	\$ 58,300	\$ 2,390,626	\$ 5,835,387	\$ 1,646,081	\$ -	-100.0%
Total Expenditures	\$ 58,300	\$ 2,390,626	\$ 5,835,387	\$ 1,646,081	\$ -	-100.0%

(A) - Remaining Project Estimate will carry-over to FY2026.



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.

FY2026 BUDGET NOTES:

1. No significant change from FY2025 budget.

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

POLICE ASSET FORFEITURE FUND

FUND: 218

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

POLICE ASSET FORFEITURE FUND SUMMARY

Resources:

Total Beginning Balance	\$ 34,559	\$ 25,181	\$ 30,096	\$ 30,096	\$ 21,280
Revenues and Transfers In	5,105	25	25	11,184	25
Total Funds Available	39,664	25,206	30,121	41,280	21,305

Uses/Deductions:

Expenditures and Transfers	9,567	10,000	10,000	20,000	10,000
----------------------------	-------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	30,096	15,206	20,121	21,280	11,305
Fund Total	\$ 39,664	\$ 25,206	\$ 30,121	\$ 41,280	\$ 21,305

Net Revenues (Expenditures)	(4,463)	(9,975)	(9,975)	(8,816)	(9,975)
-----------------------------	---------	---------	---------	---------	---------

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

POLICE ASSET FORFEITURE FUND

FUND: 218

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
45100 Interest Earnings	\$ 2,367	\$ 25	\$ 25	\$ 1,000	\$ 25	
46900 Miscellaneous Income	2,738	-	-	10,184	-	
TOTAL REVENUES	\$ 5,105	\$ 25	\$ 25	\$ 11,184	\$ 25	0.0%
EXPENDITURES:						
Supplies	\$ 9,567	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000	
Subtotal	9,567	10,000	10,000	20,000	10,000	0.0%
TOTAL EXPENDITURES	\$ 9,567	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000	0.0%

~ EXPENDITURE DETAIL ~

Supplies:						
36 10 Small Tools and Equipment	\$ 9,567	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000	0.0%
	9,567	10,000	10,000	20,000	10,000	0.0%
Total Expenditures	\$ 9,567	\$ 10,000	\$ 10,000	\$ 20,000	\$ 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.

FY2026 BUDGET NOTES:

1. No significant changes from the FY2025 budget.

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

ANIMAL CONTROL SHELTER DONATION FUND

FUND: 220

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
Resources:					
Total Beginning Balance	\$ -	\$ -	\$ 127,000	\$ 127,000	\$ 105,750
Revenues and Transfers In	<u>127,000</u>	<u>165,550</u>	<u>165,550</u>	<u>202,250</u>	<u>203,300</u>
Total Funds Available	<u>127,000</u>	<u>165,550</u>	<u>292,550</u>	<u>329,250</u>	<u>309,050</u>
Uses/Deductions:					
Expenditures and Transfers	-	255,550	255,550	223,500	309,050
Ending Fund Balance:					
Total Ending Balance	127,000	(90,000)	37,000	105,750	-
Fund Total	<u>\$ 127,000</u>	<u>\$ 165,550</u>	<u>\$ 292,550</u>	<u>\$ 329,250</u>	<u>\$ 309,050</u>
Net Revenues (Expenditures)	127,000	(90,000)	(90,000)	(21,250)	(105,750)

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

ANIMAL CONTROL SHELTER DONATION FUND

FUND: 220

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
45100 Interest Earnings	\$ -	\$ 50	\$ 50	\$ 1,400	\$ 2,550	
46610 Donations	-	50,000	50,000	50,000	50,000	
46611 Donations - Giving Fund Donations	-	40,000	40,000	50,000	50,000	
46612 Donations - HWF Grant Donations	-	75,000	75,000	100,000	100,000	
46615 Donations - UB	-	500	500	850	750	
48101 Transfer from General Fund	127,000	-	-	-	-	
TOTAL REVENUES	\$ 127,000	\$ 165,550	\$ 165,550	\$ 202,250	\$ 203,300	22.8%
EXPENDITURES:						
Supplies	\$ -	\$ 100,000	\$ 100,000	\$ 177,500	\$ 195,000	
Maintenance and Services	-	135,550	135,550	36,000	114,050	
Subtotal	-	235,550	235,550	213,500	309,050	31.2%
Capital Outlay	-	20,000	20,000	10,000	-	
TOTAL EXPENDITURES	\$ -	\$ 255,550	\$ 255,550	\$ 223,500	\$ 309,050	20.9%

~ EXPENDITURE DETAIL ~

Supplies:						
31 95 Other Expenses - Donations	\$ -	\$ 20,000	\$ 20,000	\$ 35,000	\$ 20,000	
31 96 Other Expenses - Donations - HWF	-	-	-	100,000	100,000	
31 97 Other Expenses - Donations - Giving Fnd	-	-	-	35,000	25,000	
34 20 Medical Supplies	-	15,000	15,000	1,500	15,000	
34 30 Cleaning Supplies	-	35,000	35,000	-	15,000	
34 35 Animal Feed	-	25,000	25,000	5,000	15,000	
36 10 Small Tools and Equipment	-	5,000	5,000	1,000	5,000	
	-	100,000	100,000	177,500	195,000	95.0%
Maintenance and Services:						
43 25 Medical Services	\$ -	\$ 85,000	\$ 85,000	\$ 25,000	\$ 70,000	
43 35 Behavioral Training Services	-	25,000	25,000	7,500	20,000	
54 15 Community Education & Engagement	-	20,000	20,000	1,500	15,000	
55 11 Travel & Transport	-	5,550	5,550	1,000	5,550	
56 24 Equipment Lease - Dishwasher	-	-	-	1,000	3,500	100.0%
	-	135,550	135,550	36,000	114,050	-15.9%
Capital Outlay:						
70 30 Improvements Other Than Buildings	\$ -	\$ 20,000	\$ 20,000	\$ 10,000	\$ -	
Total Expenditures	\$ -	\$ 255,550	\$ 255,550	\$ 223,500	\$ 309,050	20.9%



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.

FY2026 BUDGET NOTES:

1. Expenditure amounts included in the FY2026 budget include the following:

Park Zone	Description	Amount
All**	Seabourne Creek Regional Sports Complex Ballfield Lighting – Phase II	\$ 150,000
2**	Travis Park Improvements – Pavilions 1 & 2 Roofs	<u>26,000</u>
	Total	\$ 176,000

**New Park Zone after May 2020

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

PARKLAND DEDICATION FUND BALANCE

FUND: 221

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
Resources:					
Total Beginning Balance	\$ 1,748,723	\$ 1,619,934	\$ 1,989,843	\$ 1,989,843	\$ 1,536,161
Revenues and Transfers In	411,782	5,350	5,350	485,000	5,350
Total Funds Available	<u>2,160,505</u>	<u>1,625,284</u>	<u>1,995,193</u>	<u>2,474,843</u>	<u>1,541,511</u>
Uses/Deductions:					
Expenditures and Transfers	170,661	777,800	916,403	938,682	176,000
Ending Fund Balance:					
Total Ending Balance	1,989,843	847,484	1,078,790	1,536,161	1,365,511
Fund Total	<u>\$ 2,160,505</u>	<u>\$ 1,625,284</u>	<u>\$ 1,995,193</u>	<u>\$ 2,474,843</u>	<u>\$ 1,541,511</u>
Net Revenues (Expenditures)	241,120	(772,450)	(911,053)	(453,682)	(170,650)

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

PARK LAND DEDICATION FUND

FUND: 221

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
45100 Interest Earnings	\$ 98,122	\$ 350	\$ 350	\$ 70,000	\$ 350	
47130 Developer Contributions	313,660	5,000	5,000	415,000	5,000	
TOTAL REVENUES	\$ 411,782	\$ 5,350	\$ 5,350	\$ 485,000	\$ 5,350	0.0%
EXPENDITURES:						
Capital Outlay	\$ 170,661	\$ 777,800	\$ 916,403	\$ 938,682	\$ 176,000	
TOTAL EXPENDITURES	\$ 170,661	\$ 777,800	\$ 916,403	\$ 938,682	\$ 176,000	-80.8%

~ EXPENDITURE DETAIL ~

<u>Capital Outlay:</u>						
70 30 Imp O/T Bldgs - SCRSC Ballfield Lights Phase I	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	
70 30 Imp O/T Bldgs - SCRSC Ballfield Lights Phase II	-	-	-	-	150,000	
70 31 Imp O/T Bldgs - Nature Center Design	-	-	97,450	97,450	-	
70 33 Imp O/T Bldgs - Sunset Park Improvements	9,400	27,800	27,800	36,700	-	
70 34 Imp O/T Bldgs - SCRSC Park Entrance Road	-	200,000	200,000	200,000	(A)	
70 35 Imp O/T Bldgs - SCRSC Additional Parking	13,976	400,000	400,000	400,000	(A)	
70 36 Imp O/T Bldgs - Seabourne Creek Park Improvements	83,847	-	41,153	54,532	-	
70 37 Imp O/T Bldgs - Garcia Park Granite Trail	6,000	-	-	-	-	
70 38 Imp O/T Bldgs - Travis Park Electrical Improvements	57,439	-	-	-	-	
70 39 Imp O/T Bldgs - Travis Park Pavilion Roof Replacement	-	-	-	-	26,000	
Subtotal	170,661	777,800	916,403	938,682	176,000	-80.8%
Total Expenditures	\$ 170,661	\$ 777,800	\$ 916,403	\$ 938,682	\$ 176,000	-80.8%

(A) - Remaining Project Estimate and Interest Earnings will carry-over to FY2026.



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.

FY2026 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
2025-26 BUDGET**

JUVENILE CASE MANAGER FUND

FUND: 222

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

JUVENILE CASE MANAGER FUND SUMMARY

Resources:

Total Beginning Balance	\$ 127,015	\$ 124,342	\$ 123,270	\$ 123,270	\$ 106,843
Revenues and Transfers In	39,246	32,800	32,800	30,900	32,800
Total Funds Available	166,261	157,142	156,070	154,170	139,643

Uses/Deductions:

Expenditures and Transfers	42,991	44,590	47,327	47,327	62,006
----------------------------	--------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	123,270	112,552	108,743	106,843	77,637
Fund Total	\$ 166,261	\$ 157,142	\$ 156,070	\$ 154,170	\$ 139,643

Net Revenues (Expenditures)	(3,745)	(11,790)	(14,527)	(16,427)	(29,206)
-----------------------------	---------	----------	----------	----------	----------

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

JUVENILE CASE MANAGER FUND

FUND: 222

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
44166 Truancy Prevention Fees	\$ 658	\$ 300	\$ 300	\$ 400	\$ 300	
44199 Other Fines and Forfeitures	32,100	30,000	30,000	27,000	30,000	
45100 Interest Earnings	6,487	2,500	2,500	3,500	2,500	
TOTAL REVENUES	\$ 39,246	\$ 32,800	\$ 32,800	\$ 30,900	\$ 32,800	0.0%
EXPENDITURES:						
Maintenance and Services	\$ 400	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Subtotal	400	2,000	2,000	2,000	2,000	0.0%
Transfers	42,591	42,590	45,327	45,327	60,006	
TOTAL EXPENDITURES	\$ 42,991	\$ 44,590	\$ 47,327	\$ 47,327	\$ 62,006	31.0%
Maintenance and Services:						
55 10 Education and Training	\$ 400	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
Subtotal	400	2,000	2,000	2,000	2,000	0.0%
Transfers:						
91 01 Transfer to General Fund	42,591	45,327	45,327	45,327	60,006	
Subtotal	42,591	45,327	45,327	45,327	60,006	32.4%
Total Expenditures	\$ 42,991	\$ 47,327	\$ 47,327	\$ 47,327	\$ 62,006	31.0%



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.

FY2026 BUDGET NOTES:

1. Child Safety Program Supplies in the amount of \$13,000 are included for the Police, Fire and Court Departments.
2. The appropriation for \$40,000 will fund street striping and crosswalk markings in designated school zones and parks, as well as sign repair and maintenance in school zones and park areas.
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 \$10,000 will fund Police Department overtime for oversight and compliance monitoring of registered sex offenders within the City.

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

CHILD SAFETY FUND

FUND: 223

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

CHILD SAFETY FUND SUMMARY

Resources:

Total Beginning Balance	\$ 201,404	\$ 208,804	\$ 181,788	\$ 181,788	\$ 126,187
Revenues and Transfers In	54,649	43,500	43,500	46,000	43,500
Total Funds Available	256,053	252,304	225,288	227,788	169,687

Uses/Deductions:

Expenditures and Transfers	74,265	82,800	82,800	101,601	98,000
----------------------------	--------	--------	--------	---------	--------

Ending Fund Balance:

Total Ending Balance	181,788	169,504	142,488	126,187	71,687
Fund Total	\$ 256,053	\$ 252,304	\$ 225,288	\$ 227,788	\$ 169,687

Net Revenues (Expenditures)	(19,616)	(39,300)	(39,300)	(55,601)	(54,500)
-----------------------------	----------	----------	----------	----------	----------

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

CHILD SAFETY FUND

FUND: 223

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
44150 School Zone Court Costs	\$ 1,962	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
44199 Other Fines and Forfeitures	41,746	40,000	40,000	40,000	40,000	
45100 Interest Earnings	10,941	2,500	2,500	5,000	2,500	
TOTAL REVENUES	\$ 54,649	\$ 43,500	\$ 43,500	\$ 46,000	\$ 43,500	0.0%
EXPENDITURES:						
Supplies	\$ 16,003	\$ 25,000	\$ 25,000	\$ 25,000	\$ 28,000	
Maintenance and Services	50,463	50,000	50,000	68,801	60,000	
Subtotal	66,465	75,000	75,000	93,801	88,000	17.3%
Transfers	7,800	7,800	7,800	7,800	10,000	
TOTAL EXPENDITURES	\$ 74,265	\$ 82,800	\$ 82,800	\$ 101,601	\$ 98,000	18.4%
~ EXPENDITURE DETAIL ~						
Supplies:						
33 30 Child Safety Program Supplies	\$ 7,913	\$ 10,000	\$ 10,000	\$ 10,000	\$ 13,000	30.0%
36 25 School Zone Street Sign	8,090	15,000	15,000	15,000	15,000	
Subtotal	16,003	25,000	25,000	25,000	28,000	12.0%
Maintenance and Services:						
57 10 Other Contractual Services	30,362	30,000	30,000	40,000	40,000	
63 35 Camera Maintenance	20,101	20,000	28,801	28,801	20,000	
Subtotal	50,463	50,000	58,801	68,801	60,000	2.0%
Transfers:						
91 01 Transfer to General Fund	7,800	7,800	7,800	7,800	10,000	
Subtotal	7,800	7,800	7,800	7,800	10,000	28.2%
Total Expenditures	\$ 74,265	\$ 82,800	\$ 91,601	\$ 101,601	\$ 98,000	7.0%



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.

FY2026 BUDGET NOTES:

1. Buildings line item includes partial funding for Phase I and II of security improvements to the Court including bullet proof/resistant front counters/glass and the installation of a door for the judge's exit.
2. This budget includes the reimbursement to the General Fund for a portion of two (2) Bailiff/Warrant Officer positions.

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

BUILDING SECURITY FUND

FUND: 224

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

BUILDING SECURITY FUND SUMMARY

Resources:

Total Beginning Balance	\$ 59,159	\$ 57,723	\$ 67,653	\$ 67,653	\$ 69,653
Revenues and Transfers In	33,494	25,500	25,500	27,000	25,500
Total Funds Available	92,653	83,223	93,153	94,653	95,153

Uses/Deductions:

Expenditures and Transfers	25,000	50,000	50,000	25,000	90,000
----------------------------	--------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	67,653	33,223	43,153	69,653	5,153
Fund Total	\$ 92,653	\$ 83,223	\$ 93,153	\$ 94,653	\$ 95,153

Net Revenues (Expenditures)	8,494	(24,500)	(24,500)	2,000	(64,500)
-----------------------------	-------	----------	----------	-------	----------

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

BUILDING SECURITY FUND

FUND: 224

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------	-------

~ REVENUE & EXPENDITURE SUMMARY ~

REVENUES:

44165 Municipal Court Bldg Security Fees	\$ 30,176	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
45100 Interest Earnings	3,318	500	500	2,000	500	
TOTAL REVENUES	\$ 33,494	\$ 25,500	\$ 25,500	\$ 27,000	\$ 25,500	0.0%

EXPENDITURES:

Transfers	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000	
Capital Outlay	-	25,000	25,000	-	60,000	
TOTAL EXPENDITURES	\$ 25,000	\$ 50,000	\$ 50,000	\$ 25,000	\$ 90,000	80.0%

~ EXPENDITURE DETAIL ~

Capital Outlay:							
70 20	Buildings	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 60,000	140.0%
	Subtotal	-	25,000	25,000	-	60,000	140.0%
Transfers:							
91 01	Transfer to General Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000	
	Subtotal	25,000	25,000	25,000	25,000	30,000	20.0%
	Total Expenditures	\$ 25,000	\$ 50,000	\$ 50,000	\$ 25,000	\$ 90,000	80.0%



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.

FY2026 BUDGET NOTES:

1. No significant changes from the FY2025 budget.

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

MUD FIRE SERVICES FUND

FUND: 226

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

MUD FIRE SERVICES FUND SUMMARY

Resources:

Total Beginning Balance	\$ 710,870	\$ 630,744	\$ 797,700	\$ 797,700	\$ 917,700
Revenues and Transfers In	1,852,483	1,855,000	1,855,000	1,970,000	1,955,000
Total Funds Available	<u>2,563,353</u>	<u>2,485,744</u>	<u>2,652,700</u>	<u>2,767,700</u>	<u>2,872,700</u>

Uses/Deductions:

Expenditures and Transfers	1,765,653	1,850,000	1,850,000	1,850,000	2,035,000
----------------------------	-----------	-----------	-----------	-----------	-----------

Ending Fund Balance:

Total Ending Balance	797,700	635,744	802,700	917,700	837,700
Fund Total	<u>\$ 2,563,353</u>	<u>\$ 2,485,744</u>	<u>\$ 2,652,700</u>	<u>\$ 2,767,700</u>	<u>\$ 2,872,700</u>

Net Revenues (Expenditures)	86,830	5,000	5,000	120,000	(80,000)
-----------------------------	--------	-------	-------	---------	----------

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

MUD FIRE SERVICES FUND

FUND: 226

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
42340 Intergovernmental - Other Entities	\$ 1,810,720	\$ 1,850,000	\$ 1,850,000	\$ 1,950,000	\$ 1,950,000	
45100 Interest Earnings	41,763	5,000	5,000	20,000	5,000	
TOTAL REVENUES	<u>\$ 1,852,483</u>	<u>\$ 1,855,000</u>	<u>\$ 1,855,000</u>	<u>\$ 1,970,000</u>	<u>\$ 1,955,000</u>	5.4%

EXPENDITURES:						
Transfers	\$ 1,765,653	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ 2,035,000	
TOTAL EXPENDITURES	<u>\$ 1,765,653</u>	<u>\$ 1,850,000</u>	<u>\$ 1,850,000</u>	<u>\$ 1,850,000</u>	<u>\$ 2,035,000</u>	10.0%

~ EXPENDITURE DETAIL ~

Transfers:						
92 30 Transfer to Fire Station No. 3 Operating Fund	\$ 1,765,653	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ 2,035,000	
Subtotal	1,765,653	1,850,000	1,850,000	1,850,000	2,035,000	10.0%
Total Expenditures	<u>\$ 1,765,653</u>	<u>\$ 1,850,000</u>	<u>\$ 1,850,000</u>	<u>\$ 1,850,000</u>	<u>\$ 2,035,000</u>	10.0%



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.

FY2026 BUDGET NOTES:

1. No significant changes from the FY2025 budget.

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

POLICE FEDERAL FORFEITURE FUND

FUND: 227

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

POLICE FEDERAL FORFEITURE FUND SUMMARY

Resources:

Total Beginning Balance	\$ 229,148	\$ 212,063	\$ 213,008	\$ 213,008	\$ 165,600
Revenues and Transfers In	<u>33,202</u>	<u>1,500</u>	<u>1,500</u>	<u>8,742</u>	<u>1,500</u>
Total Funds Available	<u><u>262,350</u></u>	<u><u>213,563</u></u>	<u><u>214,508</u></u>	<u><u>221,750</u></u>	<u><u>167,100</u></u>

Uses/Deductions:

Expenditures and Transfers	49,342	56,150	56,150	56,150	56,150
----------------------------	--------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	<u>213,008</u>	<u>157,413</u>	<u>158,358</u>	<u>165,600</u>	<u>110,950</u>
Fund Total	<u><u>\$ 262,350</u></u>	<u><u>\$ 213,563</u></u>	<u><u>\$ 214,508</u></u>	<u><u>\$ 221,750</u></u>	<u><u>\$ 167,100</u></u>

Net Revenues (Expenditures)	(16,140)	(54,650)	(54,650)	(47,408)	(54,650)
-----------------------------	----------	----------	----------	----------	----------

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

POLICE FEDERAL FORFEITURE FUND

FUND: 227

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
42150 Int'gov - Federal Narcotics Rev	\$ 21,868	\$ -	\$ -	\$ 3,742	\$ -	
45100 Interest Earnings	11,334	1,500	1,500	5,000	1,500	
TOTAL REVENUES	\$ 33,202	\$ 1,500	\$ 1,500	\$ 8,742	\$ 1,500	0.0%
EXPENDITURES:						
Supplies	\$ 7,198	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Maintenance and Services	42,144	46,150	46,150	46,150	46,150	
Subtotal	49,342	56,150	56,150	56,150	56,150	
TOTAL EXPENDITURES	\$ 49,342	\$ 56,150	\$ 56,150	\$ 56,150	\$ 56,150	0.0%

~ EXPENDITURE DETAIL ~

Supplies:						
36 10 Small Tools and Equipment	\$ 7,198	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Subtotal	7,198	10,000	10,000	10,000	10,000	0.0%
Maintenance and Services:						
52 10 Telephone/Communications	42,144	34,650	34,650	34,650	34,650	0.0%
57 27 Lease of Motor Vehicles	-	11,500	11,500	11,500	11,500	
Subtotal	42,144	46,150	46,150	46,150	46,150	0.0%
Total Expenditures	\$ 49,342	\$ 56,150	\$ 56,150	\$ 56,150	\$ 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.

FY2026 BUDGET NOTES:

1. \$50,000 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
2025-26 BUDGET**

PEG CAPITAL FUND

FUND: 228

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
-----------------------	---------------------------	---------------------------------------	--	-----------------------------	---------------------------

PEG CAPITAL FUND SUMMARY

Resources:

Total Beginning Balance	\$ 343,983	\$ 283,970	\$ 337,321	\$ 337,321	\$ 352,321
Revenues and Transfers In	54,836	37,500	37,500	40,000	32,500
Total Funds Available	398,819	321,470	374,821	377,321	384,821

Uses/Deductions:

Expenditures and Transfers	61,498	75,000	75,000	25,000	50,000
----------------------------	--------	--------	--------	--------	--------

Ending Fund Balance:

Total Ending Balance	337,321	246,470	299,821	352,321	334,821
Fund Total	\$ 398,819	\$ 321,470	\$ 374,821	\$ 377,321	\$ 384,821

Net Revenues (Expenditures)	(6,662)	(37,500)	(37,500)	15,000	(17,500)
-----------------------------	---------	----------	----------	--------	----------

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

PEG CAPITAL FUND

FUND: 228

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
40440 Franchise Tax - Cable TV	\$ 38,796	\$ 35,000	\$ 35,000	\$ 30,000	\$ 30,000	
45100 Interest Earnings	16,040	2,500	2,500	10,000	2,500	
TOTAL REVENUES	\$ 54,836	\$ 37,500	\$ 37,500	\$ 40,000	\$ 32,500	-13.3%
EXPENDITURES:						
Capital Outlay	\$ 61,498	\$ 75,000	\$ 75,000	\$ 25,000	\$ 50,000	
TOTAL EXPENDITURES	\$ 61,498	\$ 75,000	\$ 75,000	\$ 25,000	\$ 50,000	-33.3%

~ EXPENDITURE DETAIL ~

Capital Outlay:						
70 40 Machinery and Equipment	\$ 61,498	\$ 75,000	\$ 75,000	\$ 25,000	\$ 50,000	
Subtotal	61,498	75,000	75,000	25,000	50,000	-33.3%
Total Expenditures	\$ 61,498	\$ 75,000	\$ 75,000	\$ 25,000	\$ 50,000	-33.3%



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.

FY2026 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. Increases to 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.

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

FIRE STATION NO. 3 OPERATING FUND

FUND: 230

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
----------------	-------------------	------------------------------	-------------------------------	---------------------	-------------------

FIRE STATION NO. 3 OPERATING FUND SUMMARY

Resources:

Total Beginning Balance	\$ 80,935	\$ 51,679	\$ 143,342	\$ 143,342	\$ 149,643
Revenues and Transfers In	<u>1,827,489</u>	<u>1,901,500</u>	<u>1,901,500</u>	<u>1,904,500</u>	<u>2,087,500</u>
Total Funds Available	<u><u>1,908,424</u></u>	<u><u>1,953,179</u></u>	<u><u>2,044,842</u></u>	<u><u>2,047,842</u></u>	<u><u>2,237,143</u></u>

Uses/Deductions:

Expenditures and Transfers	1,765,082	1,927,777	1,927,777	1,898,199	2,087,500
----------------------------	-----------	-----------	-----------	-----------	-----------

Ending Fund Balance:

Total Ending Balance	143,342	25,402	117,065	149,643	149,643
Fund Total	<u><u>\$ 1,908,424</u></u>	<u><u>\$ 1,953,179</u></u>	<u><u>\$ 2,044,842</u></u>	<u><u>\$ 2,047,842</u></u>	<u><u>\$ 2,237,143</u></u>

Net Revenues (Expenditures)	62,407	(26,277)	(26,277)	6,301	-
-----------------------------	--------	----------	----------	-------	---

**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

FIRE STATION NO. 3 OPERATING FUND

FUND: 230

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
45100 Interest Earnings	\$ 11,836	\$ 1,500	\$ 1,500	\$ 4,500	\$ 2,500	
48101 Transfer from General Fund	50,000	50,000	50,000	50,000	50,000	
48226 Transfer from MUD Fire Services	1,765,653	1,850,000	1,850,000	1,850,000	2,035,000	
TOTAL REVENUES	\$ 1,827,489	\$ 1,901,500	\$ 1,901,500	\$ 1,904,500	\$ 2,087,500	9.8%
EXPENDITURES:						
Personnel and Benefits	\$ 1,462,206	\$ 1,566,135	\$ 1,566,135	\$ 1,545,686	\$ 1,659,378	
Supplies	124,646	153,800	153,800	146,150	172,050	
Maintenance and Services	178,230	207,842	207,842	206,363	256,072	
Subtotal	1,765,082	1,927,777	1,927,777	1,898,199	2,087,500	8.3%
TOTAL EXPENDITURES	\$ 1,765,082	\$ 1,927,777	\$ 1,927,777	\$ 1,898,199	\$ 2,087,500	8.3%

~ 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
2025-26 BUDGET**

FIRE STATION NO. 3 OPERATING FUND

FUND: 230

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 945,545	\$ 1,031,515	\$ 1,031,515	\$ 1,025,806	\$ 1,096,139	
10 20 Overtime	55,233	20,000	20,000	20,000	20,000	
10 30 Longevity	11,091	7,652	7,652	9,780	10,113	
10 40 Incentive Pay	8,075	10,500	10,500	7,800	11,700	
10 50 Holiday Pay	46,617	57,597	57,597	45,557	48,137	
20 10 Retirement	179,155	198,536	198,536	204,061	210,261	
20 20 Social Security	76,667	86,197	86,197	84,001	91,207	
20 40 Insurance	123,533	135,192	135,192	131,684	153,749	
20 50 Workers' Compensation	14,182	15,958	15,958	14,659	14,907	
20 55 Long Term Disability	2,107	2,988	2,988	2,338	3,165	
Subtotal	1,462,206	1,566,135	1,566,135	1,545,686	1,659,378	6.0%
Supplies:						
31 10 Office Supplies	506	500	500	500	500	
31 40 Clothing	13,983	17,500	17,500	17,500	17,500	
31 45 Uniforms	6,304	13,200	13,200	13,200	13,200	
31 55 Personal Protective Equipment	61,336	70,750	70,750	70,750	77,750	
31 90 Other Supplies	771	1,000	1,000	1,000	1,000	
34 15 Chemical Supplies	-	1,500	1,500	1,500	1,500	
34 20 Medical Supplies	790	1,000	1,000	1,000	3,000	
34 30 Cleaning Supplies	2,191	2,000	2,000	2,000	2,500	
35 10 Motor Vehicle Repair Supplies	19,351	17,650	17,650	17,650	17,650	
35 15 Equipment Repair Supplies	1,373	750	750	750	1,500	
35 20 Building Materials and Supplies	215	1,000	1,000	1,000	1,000	
36 10 Small Tools and Equipment	1,080	2,500	2,500	2,650	9,500	
36 30 Safety Equipment	294	1,200	1,200	1,050	2,200	
37 10 Natural Gas	1,506	2,000	2,000	2,400	2,000	
37 20 Electricity	7,337	9,250	9,250	8,200	9,250	
37 30 Fuel, Oil and Lubricants	7,612	12,000	12,000	5,000	12,000	
Subtotal	124,646	153,800	153,800	146,150	172,050	11.9%
Maintenance and Services:						
42 60 Technology Fees	96,232	104,792	104,792	104,792	112,122	
43 40 License and Inspection Fees	1,786	3,735	3,735	3,735	3,735	
51 20 General Insurance	3,078	3,700	3,700	2,221	2,500	
52 10 Telephone/Communications	986	4,000	4,000	4,000	4,000	
55 10 Education and Training	3,441	11,550	11,550	11,550	11,550	
56 25 Fleet Replacement	40,000	40,000	40,000	40,000	82,000	
57 10 Other Contractual Services - FF Physicals	6,960	8,515	8,515	8,515	8,515	
62 32 Laundry and Other Sanitation Services	494	400	400	400	500	
62 40 Grounds Maintenance Services	4,892	7,000	7,000	7,000	7,000	
63 10 Building Repair and Maintenance	15,856	15,000	15,000	17,000	15,000	
63 25 Equipment Repair and Maintenance	4,506	9,150	9,150	7,150	9,150	
Subtotal	178,230	207,842	207,842	206,363	256,072	23.2%
Total Expenditures	\$ 1,765,082	\$ 1,927,777	\$ 1,927,777	\$ 1,898,199	\$ 2,087,500	8.3%

