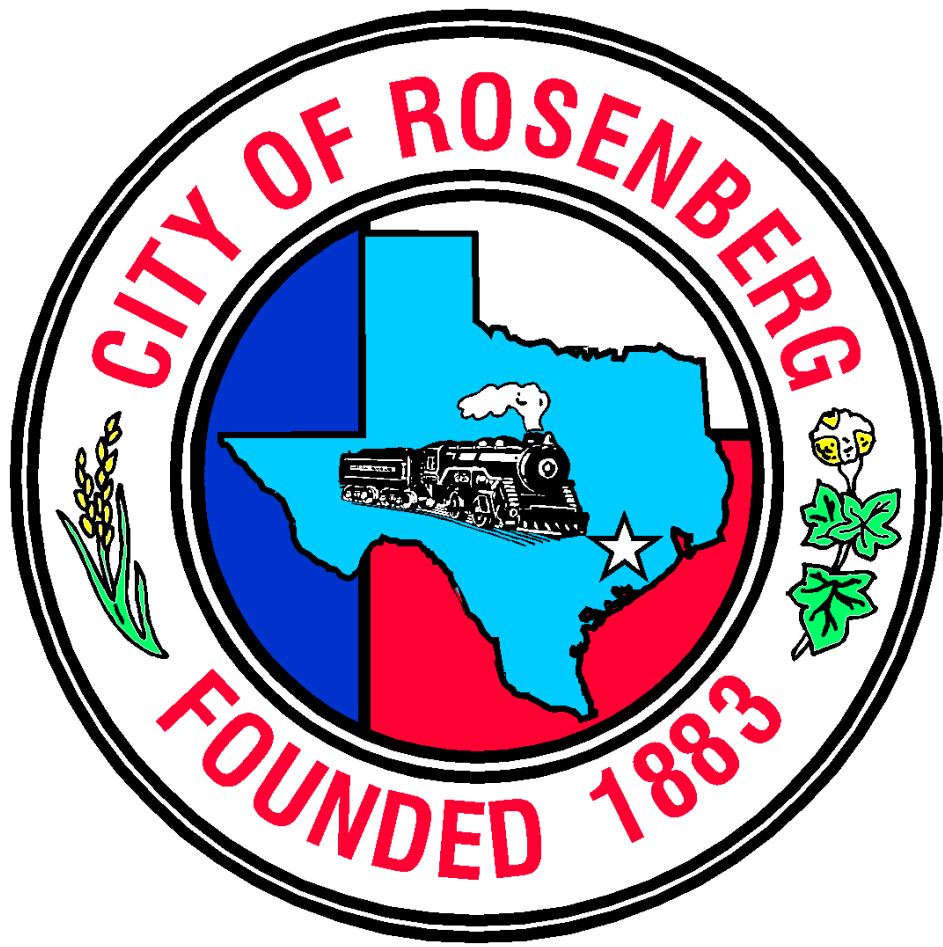


**Debt Service Fund  
(Fund 301)**

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**The debt service fund 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 general obligation debt issued for water and wastewater purposes is supported by a transfer from enterprise funds to the debt service fund.**

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

**DEBT SERVICE FUND**

**FUND: 301**

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
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**DEBT SERVICE FUND SUMMARY**

**Resources:**

Total Beginning Balance	\$ 5,003,368	\$ 4,858,414	\$ 5,152,857	\$ 5,152,857	\$ 5,158,883
Revenues and Transfers In	6,600,413	8,361,800	8,361,800	8,247,826	8,377,715
Total Funds Available	<u>11,603,781</u>	<u>13,220,214</u>	<u>13,514,657</u>	<u>13,400,683</u>	<u>13,536,598</u>

**Uses/Deductions:**

Expenditures and Transfers	6,450,924	8,241,800	8,241,800	8,241,800	8,252,715
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**Ending Fund Balance:**

Total Ending Balance	5,152,857	4,978,414	5,272,857	5,158,883	5,283,883
<b>Fund Total</b>	<u>\$ 11,603,781</u>	<u>\$ 13,220,214</u>	<u>\$ 13,514,657</u>	<u>\$ 13,400,683</u>	<u>\$ 13,536,598</u>

Net Revenues (Expenditures)	149,489	120,000	120,000	6,026	125,000
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**CITY OF ROSENBERG, TEXAS  
2025-26 BUDGET**

**DEBT SERVICE FUND**

**FUND: 301**

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
<b>~ REVENUE &amp; EXPENDITURE SUMMARY ~</b>						
<b>REVENUES:</b>						
40110 Current Taxes	\$ 6,111,421	\$ 5,758,974	\$ 5,758,974	\$ 5,600,000	\$ 5,761,120	
40111 Current Taxes - Penalty and Interest	31,233	20,000	20,000	20,000	20,000	
40120 Delinquent Taxes	(33,522)	20,000	20,000	(35,000)	-	
40121 Delinquent Taxes-Penalty and Interest	8,818	10,000	10,000	10,000	10,000	
Subtotal	6,117,950	5,808,974	5,808,974	5,595,000	5,791,120	-0.3%
Other Revenue:						
45100 Interest Earnings	290,236	100,000	100,000	200,000	125,000	
48219 Transfer from RDC Fund	192,227	195,926	195,926	195,926	197,857	
48501 Transfer from W/WW Fund	-	1,952,802	1,952,802	1,952,802	1,958,170	
48514 Transfer from Subsidence Fund	-	304,098	304,098	304,098	305,568	
<b>TOTAL REVENUES</b>	<b>\$ 6,600,413</b>	<b>\$ 8,361,800</b>	<b>\$ 8,361,800</b>	<b>\$ 8,247,826</b>	<b>\$ 8,377,715</b>	<b>0.2%</b>
<b>EXPENDITURES:</b>						
561-8110 Principal Retirement	\$ 5,405,000	\$ 3,955,000	\$ 3,955,000	\$ 3,955,000	\$ 5,170,000	
562-8120 Interest Expense	1,030,365	4,256,800	4,256,800	4,256,800	3,052,715	
563-8130 Fiscal Agent Fees	15,559	30,000	30,000	30,000	30,000	
Subtotal	6,450,924	8,241,800	8,241,800	8,241,800	8,252,715	0.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,450,924</b>	<b>\$ 8,241,800</b>	<b>\$ 8,241,800</b>	<b>\$ 8,241,800</b>	<b>\$ 8,252,715</b>	<b>0.1%</b>

**CITY OF ROSENBERG, TEXAS  
2025-2026 BUDGET**

**Total General Obligation Debt**

<b>Fiscal Year</b>	<b>Principal Due</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
2026	5,170,000	3,052,715	8,222,715
2027	5,385,000	2,861,690	8,246,690
2028	4,990,000	2,674,803	7,664,803
2029	4,400,000	2,504,013	6,904,013
2030	4,470,000	2,346,141	6,816,141
2031	3,760,000	2,195,026	5,955,026
2032	3,910,000	2,046,369	5,956,369
2033	4,065,000	1,891,306	5,956,306
2034	4,230,000	1,729,464	5,959,464
2035	3,950,000	1,568,590	5,518,590
2036	3,465,000	1,418,423	4,883,423
2037	3,010,000	1,277,350	4,287,350
2038	2,520,000	1,145,250	3,665,250
2039	2,650,000	1,016,000	3,666,000
2040	2,785,000	880,125	3,665,125
2041	2,925,000	737,375	3,662,375
2042	3,075,000	587,375	3,662,375
2043	3,235,000	429,625	3,664,625
2044	3,400,000	263,750	3,663,750
2045	3,575,000	89,375	3,664,375
<b>Total</b>	<b>\$ 74,970,000</b>	<b>\$30,714,764</b>	<b>\$ 105,684,764</b>

<b>RDC Portion - Fiscal Year 2026</b>			<b>Water/Subsidence Portions - Fiscal Year 2026</b>		
<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>	<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
\$ 179,814	\$ 18,043	\$ 197,857	\$ 1,861,465	\$ 402,273	\$ 2,263,738

**CITY OF ROSENBERG, TEXAS  
2025-2026 BUDGET**

**General Obligation Bonds  
Series 2014**

<b>Fiscal Year</b>	<b>Principal Due 03/01</b>	<b>Interest Due 03/01</b>	<b>Interest Due 09/01</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
2026	80,000	12,725	11,525	24,250	104,250
2027	80,000	11,525	10,125	21,650	101,650
2028	75,000	10,125	8,813	18,938	93,938
2029	75,000	8,813	7,500	16,313	91,313
2030	75,000	7,500	6,000	13,500	88,500
2031	75,000	6,000	4,500	10,500	85,500
2032	75,000	4,500	3,000	7,500	82,500
2033	75,000	3,000	1,500	4,500	79,500
2034	75,000	1,500	-	1,500	76,500
<b>Total</b>	<b>\$ 685,000</b>	<b>\$ 65,688</b>	<b>\$ 52,963</b>	<b>\$ 118,650</b>	<b>\$ 803,650</b>

Total amount authorized: \$1,565,000  
Ordinance # 2014-02

<b>Interest Rates:</b>	<b>Year of Maturity</b>	<b>Interest Rate</b>
	2025-2026	3.00%
	2027-2029	3.50%
	2030-2034	4.00%

**Bond Rating:** Moody's: Aa3  
**Purpose:** Acquire and construct drainage and detention improvements - Dry Creek Drainage

**CITY OF ROSENBERG, TEXAS  
2025-2026 BUDGET**

**Tax and Revenue Certificates of Obligations  
Series 2014**

<b>Fiscal Year</b>	<b>Principal Due 03/01</b>	<b>Interest Due 03/01</b>	<b>Interest Due 09/01</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
2026	250,000	45,006	41,256	86,263	336,263
2027	265,000	41,256	37,281	78,538	343,538
2028	275,000	37,281	33,156	70,438	345,438
2029	285,000	33,156	28,525	61,681	346,681
2030	300,000	28,525	23,275	51,800	351,800
2031	310,000	23,275	17,850	41,125	351,125
2032	325,000	17,850	12,163	30,013	355,013
2033	340,000	12,163	6,213	18,375	358,375
2034	355,000	6,213	-	6,213	361,213
<b>Total</b>	<b>\$ 2,705,000</b>	<b>\$ 244,725</b>	<b>\$ 199,719</b>	<b>\$ 444,444</b>	<b>\$ 3,149,444</b>

Total amount authorized: \$5,000,000  
Ordinance # 2014-22

<b>Interest Rates:</b>	<b>Year of Maturity</b>	<b>Interest Rate</b>
	2025	2.75%
	2026-2034	3.00%-3.50%

Bond Rating: S&P: AA-  
Purpose: Water and sewer system improvements

**Water/Wastewater Portion - Fiscal Year 2026**

<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
\$ 250,000	\$ 86,263	\$ 336,263

**CITY OF ROSENBERG, TEXAS  
2025-2026 BUDGET**

**Tax and Revenue Certificates of Obligations  
Series 2015**

<b>Fiscal Year</b>	<b>Principal Due 03/01</b>	<b>Interest Due 03/01</b>	<b>Interest Due 09/01</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
2026	485,000	78,831	72,769	151,600	636,600
2027	495,000	72,769	66,581	139,350	634,350
2028	510,000	66,581	59,569	126,150	636,150
2029	525,000	59,569	52,350	111,919	636,919
2030	540,000	52,350	44,250	96,600	636,600
2031	555,000	44,250	35,925	80,175	635,175
2032	570,000	35,925	27,375	63,300	633,300
2033	590,000	27,375	18,525	45,900	635,900
2034	610,000	18,525	9,375	27,900	637,900
2035	625,000	9,375	-	9,375	634,375
<b>Total</b>	<b>\$ 5,505,000</b>	<b>\$ 465,550</b>	<b>\$ 386,719</b>	<b>\$ 852,269</b>	<b>\$ 6,357,269</b>

Total amount authorized: \$9,760,000  
Ordinance # 2015-33

<b>Interest Rates:</b>	<b>Year of Maturity</b>	<b>Interest Rate</b>
	2025-2027	2.50%
	2028-2029	2.75%
	2030-2035	3.00%

**Bond Rating:** S&P: AA-  
**Purpose:** Street, drainage and utility imp. for Old Richmond Rd/Avenue F, Chloramine Conv, and Water Plant No. 8, Lift Station No. 2 and Sanitary Sewer Improvements – Phase II.

**Water/Subsidence Portions - Fiscal Year 2026**

<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
\$ 383,150	\$ 119,764	\$ 502,914

**CITY OF ROSENBERG, TEXAS  
2025-2026 BUDGET**

**Tax and Revenue Certificates of Obligations  
Series 2016**

<b>Fiscal Year</b>	<b>Principal Due 03/01</b>	<b>Interest Due 03/01</b>	<b>Interest Due 09/01</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
2026	480,000	59,976	55,176	115,153	595,153
2027	490,000	55,176	50,276	105,453	595,453
2028	500,000	50,276	45,151	95,428	595,428
2029	510,000	45,151	39,924	85,075	595,075
2030	525,000	39,924	34,543	74,466	599,466
2031	535,000	34,543	29,059	63,601	598,601
2032	545,000	29,059	23,473	52,531	597,531
2033	555,000	23,473	17,784	41,256	596,256
2034	565,000	17,784	11,993	29,776	594,776
2035	580,000	11,993	6,048	18,040	598,040
2036	590,000	6,048	-	6,048	596,048
<b>Total</b>	<b>\$ 5,875,000</b>	<b>\$ 373,401</b>	<b>\$ 313,425</b>	<b>\$ 686,826</b>	<b>\$ 6,561,826</b>

Total amount authorized: \$9,825,000  
Ordinance # 2016-30

<b>Interest Rates:</b>	<b>Year of Maturity</b>	<b>Interest Rate</b>
	2025-2027	2.00%
	2028-2036	2.05%

**Bond Rating:** S&P: AA-  
**Purpose:** Street, drainage and utility improvements to the Bryan/Spacek Road improvements and repairs to the City's water and waste water system and professional services

**Water/Wastewater Portion - Fiscal Year 2026**

<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
\$ 144,000	\$ 34,546	\$ 178,546

**CITY OF ROSENBERG, TEXAS  
2025-2026 BUDGET**

**General Obligation Refunding Bonds  
Series 2017**

<b>Fiscal Year</b>	<b>Principal Due 03/01</b>	<b>Interest Due 03/01</b>	<b>Interest Due 09/01</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
2026	805,000	32,900	16,800	49,700	854,700
2027	845,000	16,800	4,125	20,925	865,925
2028	275,000	4,125	-	4,125	279,125
<b>Total</b>	<b>\$ 1,925,000</b>	<b>\$ 53,825</b>	<b>\$ 20,925</b>	<b>\$ 74,750</b>	<b>\$ 1,999,750</b>

Total amount authorized: \$7,390,000  
Ordinance #2016-35

<b>Interest Rates:</b>	<b>Year of Maturity</b>	<b>Interest Rate</b>
	2025-2028	2.00%

Bond Rating: S&P: AA-  
Purpose: Refund Cert of Obl, Ser 2006; Gen Obl Bonds, Ser 2007; Cert of Obl, Ser 2007

**Water/Wastewater Portion - Fiscal Year 2026**

<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
\$ 598,115	\$ 36,927	\$ 635,042

**CITY OF ROSENBERG, TEXAS  
2025-2026 BUDGET**

**Tax and Revenue Certificates of Obligation  
Series 2017**

<b>Fiscal Year</b>	<b>Principal Due 03/01</b>	<b>Interest Due 03/01</b>	<b>Interest Due 09/01</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
2026	440,000	94,050	87,450	181,500	621,500
2027	455,000	87,450	80,625	168,075	623,075
2028	470,000	80,625	73,575	154,200	624,200
2029	480,000	73,575	66,375	139,950	619,950
2030	495,000	66,375	58,950	125,325	620,325
2031	510,000	58,950	51,300	110,250	620,250
2032	530,000	51,300	43,350	94,650	624,650
2033	545,000	43,350	35,175	78,525	623,525
2034	560,000	35,175	26,775	61,950	621,950
2035	575,000	26,775	18,150	44,925	619,925
2036	595,000	18,150	9,225	27,375	622,375
2037	615,000	9,225	-	9,225	624,225
<b>Total</b>	<b>\$ 6,270,000</b>	<b>\$ 645,000</b>	<b>\$ 550,950</b>	<b>\$ 1,195,950</b>	<b>\$ 7,465,950</b>

Total amount authorized: \$9,320,000  
Ordinance #2017-30

<b>Interest Rates:</b>	<b>Year of Maturity</b>	<b>Interest Rate</b>
	2025-2037	3.00%

**Bond Rating:** S&P: AA-  
**Purpose:** Street, drainage & utility improv, repairs to the City's water & waste water system, railroad and wayside horn improv and repairs

**Water/Wastewater Portion - Fiscal Year 2026**

<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
\$ 255,200	\$ 105,270	\$ 360,470

**CITY OF ROSENBERG, TEXAS  
2025-2026 BUDGET**

**General Obligation Refunding Bonds  
Series 2017A**

<b>Fiscal Year</b>	<b>Principal Due 03/01</b>	<b>Interest Due 03/01</b>	<b>Interest Due 09/01</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
2026	525,000	26,100	18,225	44,325	569,325
2027	545,000	18,225	10,050	28,275	573,275
2028	565,000	10,050	1,575	11,625	576,625
2029	105,000	1,575	-	1,575	106,575
<b>Total</b>	<b>\$ 1,740,000</b>	<b>\$ 55,950</b>	<b>\$ 29,850</b>	<b>\$ 85,800</b>	<b>\$ 1,825,800</b>

Total amount authorized: \$4,945,000  
Ordinance #2017-29

<b>Interest Rates:</b>	<b>Year of Maturity</b>	<b>Interest Rate</b>
	2025-2029	3.00%

Bond Rating: S&P: AA-  
Purpose: Refund Cert of Obl, Series 2008; Cert of Obl, Series 2008A

<b>RDC Portion - Fiscal Year 2026</b>			<b>Water/Wastewater Portion - Fiscal Year 2026</b>		
<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>	<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
\$ 162,750	\$ 13,741	\$ 176,491	\$ 231,000	\$ 19,503	\$ 250,503

**CITY OF ROSENBERG, TEXAS  
2025-2026 BUDGET**

**General Obligation Refunding Bonds  
Series 2020**

<b>Fiscal Year</b>	<b>Principal Due 03/01</b>	<b>Interest Due 03/01</b>	<b>Interest Due 09/01</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
2026	720,000	65,975	51,575	117,550	837,550
2027	755,000	51,575	36,475	88,050	843,050
2028	790,000	36,475	20,675	57,150	847,150
2029	815,000	20,675	8,450	29,125	844,125
2030	845,000	8,450	-	8,450	853,450
<b>Total</b>	<b>\$ 3,925,000</b>	<b>\$ 183,150</b>	<b>\$ 117,175</b>	<b>\$ 300,325</b>	<b>\$ 4,225,325</b>

Total amount authorized: \$7,785,000  
Ordinance #2019-54 (11/05/2019)

<b>Interest Rates:</b>	<b>Year of Maturity</b>	<b>Interest Rate</b>
	2025-2030	3.00%

Bond Rating: S&P: AA-  
Purpose: Refund General Obl, Ser 2010; Cert of Obl, Ser 2010A; Cert of Obl, Ser 2010B

**RDC Portion - Fiscal Year 2026**

<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
\$ 17,064	\$ 4,302	\$ 21,366

**CITY OF ROSENBERG, TEXAS  
2025-2026 BUDGET**

**General Obligation Bonds  
Series 2024**

<b>Fiscal Year</b>	<b>Principal Due 03/01</b>	<b>Interest Due 03/01</b>	<b>Interest Due 09/01</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
2026	1,385,000	1,158,500	1,123,875	2,282,375	3,667,375
2027	1,455,000	1,123,875	1,087,500	2,211,375	3,666,375
2028	1,530,000	1,087,500	1,049,250	2,136,750	3,666,750
2029	1,605,000	1,049,250	1,009,125	2,058,375	3,663,375
2030	1,690,000	1,009,125	966,875	1,976,000	3,666,000
2031	1,775,000	966,875	922,500	1,889,375	3,664,375
2032	1,865,000	922,500	875,875	1,798,375	3,663,375
2033	1,960,000	875,875	826,875	1,702,750	3,662,750
2034	2,065,000	826,875	775,250	1,602,125	3,667,125
2035	2,170,000	775,250	721,000	1,496,250	3,666,250
2036	2,280,000	721,000	664,000	1,385,000	3,665,000
2037	2,395,000	664,000	604,125	1,268,125	3,663,125
2038	2,520,000	604,125	541,125	1,145,250	3,665,250
2039	2,650,000	541,125	474,875	1,016,000	3,666,000
2040	2,785,000	474,875	405,250	880,125	3,665,125
2041	2,925,000	405,250	332,125	737,375	3,662,375
2042	3,075,000	332,125	255,250	587,375	3,662,375
2043	3,235,000	255,250	174,375	429,625	3,664,625
2044	3,400,000	174,375	89,375	263,750	3,663,750
2045	3,575,000	89,375	-	89,375	3,664,375
<b>Total</b>	<b>\$ 46,340,000</b>	<b>\$ 14,057,125</b>	<b>\$ 12,898,625</b>	<b>\$ 26,955,750</b>	<b>\$ 73,295,750</b>

Total amount authorized: \$46,640,000  
Ordinance #2024-07 (02/20/2024)

<b>Interest Rates:</b>	<b>Year of Maturity</b>	<b>Interest Rate</b>
	2025-2045	5.00%

Bond Rating: S&P: AA-  
Purpose: Emergency Services Complex & Public Services Complex