

## Capital Project Funds

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Capital project funds 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 budgets, 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.

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**Seabourne Creek Capacity Fund (401)** - This fund is used to account for revenues derived from permit fees for drainage capacity in the Seabourne Creek watershed. Revenues are restricted for drainage improvements to the Seabourne Creek watersheds.

**Dry Creek Capacity Fund (402)** - This fund is used to account for revenues derived from permit fees for drainage capacity in the Dry Creek watershed. Revenues are restricted for drainage improvements to the Dry Creek watersheds.

**General Supplemental Fund (410)** – This fund is used to account for the one-time supplemental requests and improvements that are to be funded by the General Fund.

**Street Improvement Fund (411)** – This fund is used to account for the street overlay program improvements.

**Capital Improvements Fund (412)** – This fund is used to account for the one-time capital improvements.

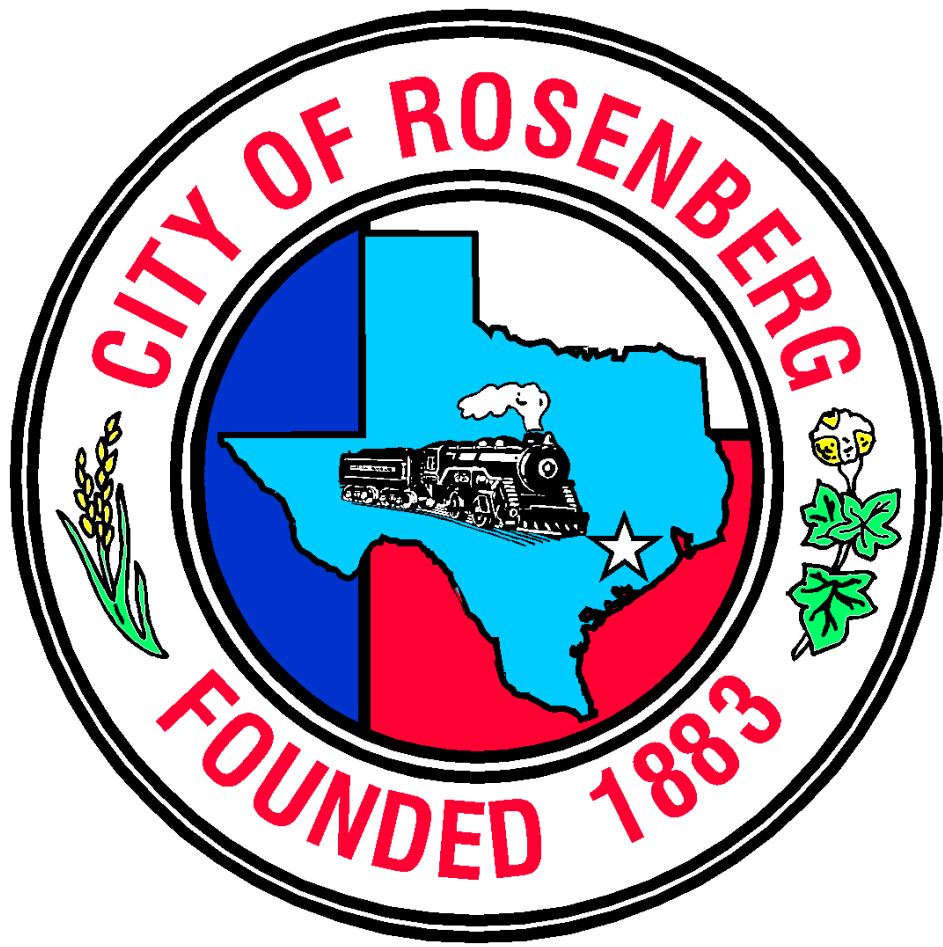
**American Rescue Plan Act (ARPA) Fund (413)** – This fund is used to account for the infrastructure improvement projects related to the American Rescue Plan Act.

**2017 Hurricane Harvey CDBG-MIT Drainage Improvement Fund (414)** – This fund is used to account for the infrastructure improvement projects related to the CDBG-Mitigation project.

**2017 Certificates of Obligation Fund (427)** – This fund is used to account for improvements to roads, Spacek Road, Railroad Quiet Zones, Park Place/Fairgrounds and Sanitary Sewer projects.

**2024 General Obligation Fund (428)** – This fund is used to account for improvements for the voter-approved Emergency Services and Public Services complexes.

**County Mobility Projects (430)** – This fund is used to account for the County Mobility Projects.



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

**SEABOURNE CREEK CAPACITY FUND**

**FUND: 401**

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

**RESOURCES:**

Total beginning balance	\$ 3	\$ 3	\$ 3	\$ 3	\$ 15,178
Revenues & Transfers In	-	-	-	15,175	-
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 15,178</b>	<b>\$ 15,178</b>

**USES/DEDUCTIONS:**

Expenditures & Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
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**ENDING FUND BALANCE:**

Total ending balance	3	3	3	15,178	15,178
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**FUND TOTAL**

\$ 3	\$ 3	\$ 3	\$ 15,178	\$ 15,178
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**~ REVENUE & EXPENDITURE SUMMARY ~**

**REVENUES:**

43270 Detention Capacity Fees	\$ -	\$ -	\$ -	\$ 15,125	\$ -
45100 Interest Earnings	-	-	-	50	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,175</b>	<b>\$ -</b>

**EXPENDITURES:**

70 30 Improvement OT Buildings	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Budget Notes:**

This fund receives revenue from Seabourne Creek Detention Fees paid by property owners.  
The Funds must be used to improve drainage along Seabourne Creek and the regional detention facility.

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

**DRY CREEK DETENTION CAPACITY FUND**

**FUND: 402**

<b>Classification</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted Budget</b>	<b>2024-25 Adjusted Budget</b>	<b>2024-25 Estimate</b>	<b>2025-26 Budget</b>
<b>FUND SUMMARY</b>					
<b><u>RESOURCES:</u></b>					
Total beginning balance	\$ 2,330,043	\$ 2,440,043	\$ 2,453,566	\$ 2,453,566	\$ 503,566
Revenues & Transfers In	123,523	-	-	50,000	-
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 2,453,566</b>	<b>\$ 2,440,043</b>	<b>\$ 2,453,566</b>	<b>\$ 2,503,566</b>	<b>\$ 503,566</b>
<b><u>USES/DEDUCTIONS:</u></b>					
Expenditures & Transfers Out	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -
<b><u>ENDING FUND BALANCE:</u></b>					
Total ending balance	2,453,566	440,043	453,566	503,566	503,566
<b>FUND TOTAL</b>	<b>\$ 2,453,566</b>	<b>\$ 2,440,043</b>	<b>\$ 2,453,566</b>	<b>\$ 2,503,566</b>	<b>\$ 503,566</b>

**~ REVENUE & EXPENDITURE SUMMARY ~**

<b><u>REVENUES:</u></b>					
43270 Detention Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -
45100 Interest Earnings	123,523	-	-	50,000	-
<b>TOTAL REVENUES</b>	<b>\$ 123,523</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b><u>EXPENDITURES:</u></b>					
70 31 Dry Creek Improvements (CDBG-MIT)	-	2,000,000	2,000,000	2,000,000	- (A)
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>

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

**Budget Notes:**

This fund receives revenue from Dry Creek Detention Fees paid by property owners.

The Funds must be used to improve drainage along Dry Creek and the regional detention facility.



## General Supplemental Fund – 410

### PROGRAM DESCRIPTION:

The General Supplemental Fund is under the general direction of the Director of Finance. Revenues of the Fund consist primarily of contributions made by the City's General Fund as budgeted on an annual basis. This allows separate accounting for various one-time supplemental purchases that may extend beyond one fiscal year.

### FY2026 BUDGET NOTES:

1. Project Balance rollover from previous years include the following:

Comprehensive Plan Grant	\$	250,000
Animal Control Generator Grant		164,321
City Hall, Police Department and Fire Station #1 Generator Grant		614,398
Animal Control Perimeter Fencing Project		35,000
Animal Control Parking Lot & Lighting Project		<u>100,000</u>
Total	\$	1,163,719

2. No other projects are currently budgeted for FY2026.

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

**GENERAL SUPPLEMENTAL FUND**

**FUND: 410**

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
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**GENERAL SUPPLEMENTAL FUND**

**Resources:**

Total Beginning Balance	\$ 1,482,457	\$ 459,357	\$ 1,426,967	\$ 1,426,967	\$ 783,408
Revenues and Transfers In	755,289	2,000	252,000	1,127,719	2,000
Total Funds Available	2,237,746	461,357	1,678,967	2,554,686	785,408

**Uses/Deductions:**

Expenditures and Transfers Out	810,779	-	649,642	1,771,278	-
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**Ending Fund Balance:**

Total Ending Balance	1,426,967	461,357	1,029,325	783,408	785,408
<b>Fund Total</b>	<b>\$ 2,237,746</b>	<b>\$ 461,357</b>	<b>\$ 1,678,967</b>	<b>\$ 2,554,686</b>	<b>\$ 785,408</b>

Net Revenues (Expenditures)	(55,490)	2,000	(397,642)	(643,559)	2,000
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**CITY OF ROSENBERG, TEXAS  
2025-26 BUDGET**

**GENERAL SUPPLEMENTAL FUND**

**FUND: 410**

<b>Classification</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted Budget</b>	<b>2024-25 Adjusted Budget</b>	<b>2024-25 Estimate</b>	<b>2025-26 Budget</b>	<b>Var %</b>
<b>~ REVENUE &amp; EXPENDITURE SUMMARY ~</b>						
<b>REVENUES:</b>						
42120 Grants - FEMA	\$ -	\$ -	\$ -	\$ 778,719	\$ -	
42130 Grants - Other Agencies	150,000	-	-	50,000	-	
42210 State of Texas Grant	-	-	250,000	250,000	-	
45100 Interest Earnings	63,289	2,000	2,000	40,000	2,000	
46900 Miscellaneous Revenue	-	-	-	9,000	-	
48101 Transfer from General Fund	542,000	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 755,289</b>	<b>\$ 2,000</b>	<b>\$ 252,000</b>	<b>\$ 1,127,719</b>	<b>\$ 2,000</b>	<b>-99.2%</b>
<b>EXPENDITURES:</b>						
Supplies	\$ 13,915	\$ -	\$ -	\$ 25,000	\$ -	
Maintenance and Services	224,168	-	300,000	348,437	-	
<b>Subtotal</b>	<b>238,083</b>	<b>-</b>	<b>300,000</b>	<b>373,437</b>	<b>-</b>	<b>-100.0%</b>
Transfers to Other Funds	-	-	-	-	-	
Capital Outlay	572,696	-	349,642	1,397,841	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 810,779</b>	<b>\$ -</b>	<b>\$ 649,642</b>	<b>\$ 1,771,278</b>	<b>\$ -</b>	<b>-100.0%</b>

**~ AUTHORIZED POSITIONS ~**

<b>Position Title</b>						
Full-time equivalents:						
None						
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>

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

**GENERAL SUPPLEMENTAL FUND**

**FUND: 410**

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
<b>~ EXPENDITURE DETAIL ~</b>						
<b>Supplies:</b>						
36 10 Small Tools and Equipment	13,915	-	-	25,000	-	
<b>Subtotal</b>	<b>13,915</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	100.0%
<b>Maintenance and Services:</b>						
43 65 Comprehensive Plan	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	(A)
57 10 Other Contractual Services	24,168	-	-	6,892	-	
57 11 Other Contractual Services - Citizen Survey	-	-	-	15,000	-	(A)
57 12 Other Contractual Services - Transportation Study	200,000	-	50,000	50,000	-	
63 40 Computer Software Repair and Maintenance	-	-	-	26,545	-	
<b>Subtotal</b>	<b>224,168</b>	<b>-</b>	<b>300,000</b>	<b>348,437</b>	<b>-</b>	-100.0%
<b>Capital Outlay:</b>						
70 20 Building Improvements - City Hall	\$ 112,420	\$ -	\$ 133,694	\$ 133,694	-	
70 20 Building Improvements - Police	-	-	-	-	-	
70 20 Building Improvements - Animal Control	7,200	-	-	100,000	-	(A)
70 21 Building Improvements - Animal Control	-	-	-	-	-	
70 30 Improvements O/T Buildings - Perk Your Park	-	-	-	-	-	
70 30 Improvements O/T Buildings - Police	-	-	-	-	-	
70 30 Improvements O/T Buildings - Animal Control	-	-	-	35,000	-	(A)
70 34 Improv - Railroad Quiet Zones	-	-	-	-	-	
70 38 Improv - Bamore Rd Extension	-	-	-	-	-	
70 40 Machinery and Equipment - Generators	113,056	-	-	778,719	-	(A)
70 40 Machinery and Equipment - Fire	-	-	74,970	75,755	-	
70 40 Park Improvements	-	-	-	-	-	
70 40 Machinery and Equipment - Public Works	259,183	-	267,286	267,286	-	
70 40 Machinery and Equipment - Fleet Maintenance	24,147	-	-	-	-	
70 41 Computer Hardware/Software-Technology	-	-	-	-	-	
70 41 Computer Hardware/Software - Fire	-	-	7,387	7,387	-	
70 42 Motor Vehicles - Police	56,690	-	-	-	-	
<b>Subtotal</b>	<b>572,696</b>	<b>-</b>	<b>349,642</b>	<b>1,397,841</b>	<b>-</b>	-100.0%
<b>Total Expenditures</b>	<b>\$ 810,779</b>	<b>\$ -</b>	<b>\$ 649,642</b>	<b>\$ 1,771,278</b>	<b>\$ -</b>	-100.0%
<b>Total Expenditures</b>	<b>\$ 810,779</b>	<b>\$ -</b>	<b>\$ 649,642</b>	<b>\$ 2,144,715</b>	<b>\$ -</b>	-100.0%

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

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

**STREET IMPROVEMENT FUND**

**FUND: 411**

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
<b><u>RESOURCES:</u></b>					
Total beginning balance	\$ 2,415,395	\$ 141,371	\$ 2,677,836	\$ 2,677,836	\$ 521,093
Revenues & Transfers In	1,102,378	1,000,000	1,000,000	1,080,000	1,045,000
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 3,517,773</b>	<b>\$ 1,141,371</b>	<b>\$ 3,677,836</b>	<b>\$ 3,757,836</b>	<b>\$ 1,566,093</b>
<b><u>USES/DEDUCTIONS:</u></b>					
Expenditures & Transfers Out	\$ 839,938	\$ 1,100,000	\$ 3,236,743	\$ 3,236,743	\$ 1,200,000
<b><u>ENDING FUND BALANCE:</u></b>					
Total ending balance	2,677,836	41,371	441,093	521,093	366,093
<b>FUND TOTAL</b>	<b>\$ 3,517,773</b>	<b>\$ 1,141,371</b>	<b>\$ 3,677,836</b>	<b>\$ 3,757,836</b>	<b>\$ 1,566,093</b>

**~ REVENUE & EXPENDITURE SUMMARY ~**

<b><u>REVENUES:</u></b>					
48101 Transfer from General Fund	\$ 950,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
45100 Interest Earnings	152,378	-	-	80,000	45,000
<b>TOTAL REVENUES</b>	<b>\$ 1,102,378</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,080,000</b>	<b>\$ 1,045,000</b>
<b><u>EXPENDITURES:</u></b>					
63 28 Sidewalk Improvements	250,778	200,000	259,222	259,222	200,000
70 30 Street Improvements	589,160	900,000	2,977,521	2,977,521	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 839,938</b>	<b>\$ 1,100,000</b>	<b>\$ 3,236,743</b>	<b>\$ 3,236,743</b>	<b>\$ 1,200,000</b>

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

**CAPITAL IMPROVEMENT FUND**

**FUND: 412**

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget
<b>FUND SUMMARY</b>					
<b><u>RESOURCES:</u></b>					
Total beginning balance	\$ 9,279,143	\$ 819,646	\$ 9,960,494	\$ 9,960,494	\$ 1,196,166
Revenues & Transfers In	1,656,661	-	4,121,300	4,321,300	-
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 10,935,804</b>	<b>\$ 819,646</b>	<b>\$ 14,081,794</b>	<b>\$ 14,281,794</b>	<b>\$ 1,196,166</b>
<b><u>USES/DEDUCTIONS:</u></b>					
Expenditures & Transfers Out	\$ 975,310	\$ -	\$ 13,085,628	\$ 13,085,628	\$ -
<b><u>ENDING FUND BALANCE:</u></b>					
Total ending balance	9,960,494	819,646	996,166	1,196,166	1,196,166
<b>FUND TOTAL</b>	<b>\$ 10,935,804</b>	<b>\$ 819,646</b>	<b>\$ 14,081,794</b>	<b>\$ 14,281,794</b>	<b>\$ 1,196,166</b>

**~ REVENUE & EXPENDITURE SUMMARY ~**

<b><u>REVENUES:</u></b>					
42220 Intergovernmental Grant Funds - GLO	\$ -	\$ -	\$ 4,121,300	\$ 4,121,300	\$ -
48101 Transfer from General Fund	1,143,940	-	-	-	-
45100 Interest Earnings	512,721	-	-	200,000	-
<b>TOTAL REVENUES</b>	<b>\$ 1,656,661</b>	<b>\$ -</b>	<b>\$ 4,121,300</b>	<b>\$ 4,321,300</b>	<b>\$ -</b>
<b><u>EXPENDITURES:</u></b>					
70 20 Fire Station #1 Renovation	\$ 382,757	\$ -	\$ 6,368,040	\$ 6,368,040	- (A)
70 30 Cummings/Baker Road Extension	-	-	1,149,007	1,149,007	- (A)
70 31 Fairgrounds Road	100,993	-	100,000	100,000	-
70 32 Louise & Ave N Realignment	286,202	-	-	-	-
70 35 Koeblen Rd (Hwy 36 to FM2218) (CP2210)	205,359	-	5,468,581	5,468,581	- (A)
<b>TOTAL EXPENDITURES</b>	<b>\$ 975,310</b>	<b>\$ -</b>	<b>\$ 13,085,628</b>	<b>\$ 13,085,628</b>	<b>\$ -</b>

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

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

**AMERICAN RESCUE PLAN ACT (ARPA) FUND**

**FUND: 413**

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

**RESOURCES:**

Beginning Balance	\$ 469,188	\$ 222,438	\$ 878,558	\$ 878,558	\$ 1,028,558
Revenues & Transfers In	5,372,965	-	3,986,803	4,136,803	-
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 5,842,153</b>	<b>\$ 222,438</b>	<b>\$ 4,865,361</b>	<b>\$ 5,015,361</b>	<b>\$ 1,028,558</b>

**USES/DEDUCTIONS:**

Expenditures & Transfers Out	\$ 4,963,595	\$ -	\$ 3,986,803	\$ 3,986,803	\$ -
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**ENDING FUND BALANCE:**

Total Ending Balance	878,558	222,438	878,558	1,028,558	1,028,558
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**FUND TOTAL**

	<b>\$ 5,842,153</b>	<b>\$ 222,438</b>	<b>\$ 4,865,361</b>	<b>\$ 5,015,361</b>	<b>\$ 1,028,558</b>
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**~ SOURCES AND USES OF FUNDS ~**

**SOURCE OF FUNDS:**

42220 Intergovernmental - Grant Funds	\$ 4,963,595	\$ -	\$ 3,986,803	\$ 3,986,803	\$ -
45100 Interest earnings	409,370	-	-	150,000	-
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 5,372,965</b>	<b>\$ -</b>	<b>\$ 3,986,803</b>	<b>\$ 4,136,803</b>	<b>\$ -</b>

**USE OF FUNDS:**

**Capital Improvements:**

57 10 - Grant Administrative Services	\$ 85,500	\$ -	\$ 142,500	\$ 142,500	\$ -	(A)
70 31 - WWTP 1A Bar Screen/Headworks	1,269,237	-	776,026	776,026	\$ -	(A)
70 32 - WWTP 2 Sewer Pipe Bursting	2,237,627	-	641,083	641,083	-	
70 33 - Waterline Replacement	1,202,191	-	306,774	306,774	-	
70 34 - Lift Station No. 8 Improvements	169,039	-	2,120,420	2,120,420	-	
Subtotal	\$ 4,963,595	\$ -	\$ 3,986,803	\$ 3,986,803	\$ -	
<b>TOTAL USE OF FUNDS</b>	<b>\$ 4,963,595</b>	<b>\$ -</b>	<b>\$ 3,986,803</b>	<b>\$ 3,986,803</b>	<b>\$ -</b>	

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

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

**2017 HURRICANE HARVEY CDBG-MIT DRAINAGE IMPROVEMENT FUND**

**FUND: 414**

<u>Classification</u>	<u>2023-24 Actual</u>	<u>2024-25 Adopted Budget</u>	<u>2024-25 Adjusted Budget</u>	<u>2024-25 Estimate</u>	<u>2025-26 Budget</u>
<b>FUND SUMMARY</b>					
<b><u>RESOURCES:</u></b>					
Beginning Balance	\$ 1,435,878	\$ -	\$ 4,312,099	\$ 4,312,099	\$ -
Revenues & Transfers In	4,058,466	-	46,467,003	46,542,003	-
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 5,494,344</b>	<b>\$ -</b>	<b>\$ 50,779,102</b>	<b>\$ 50,854,102</b>	<b>\$ -</b>
<b><u>USES/DEDUCTIONS:</u></b>					
Expenditures & Transfers Out	\$ 1,182,245	\$ -	\$ 46,467,003	\$ 50,854,102	\$ -
<b><u>ENDING FUND BALANCE:</u></b>					
Total Ending Balance	4,312,099	-	4,312,099	-	-
<b>FUND TOTAL</b>	<b>\$ 5,494,344</b>	<b>\$ -</b>	<b>\$ 50,779,102</b>	<b>\$ 50,854,102</b>	<b>\$ -</b>

**~ SOURCES AND USES OF FUNDS ~**

<b><u>SOURCE OF FUNDS:</u></b>					
42220 Intergovernmental - Grant Funds	\$ 1,007,956	\$ -	\$ 46,467,003	\$ 46,467,003	\$ -
45100 Interest earnings	50,510	-	-	75,000	-
48101 Transfer from General Fund	3,000,000	-	-	-	-
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 4,058,466</b>	<b>\$ -</b>	<b>\$ 46,467,003</b>	<b>\$ 46,542,003</b>	<b>\$ -</b>
<b><u>USE OF FUNDS:</u></b>					
<b>Capital Improvements:</b>					
43 15 - Engineering Services	\$ 541,430	\$ -	\$ 1,916,933	\$ 1,916,933	\$ - (A)
57 10 - Grant Administrative Services	602,531	-	1,613,829	1,613,829	-
70 31 - Dry Creek Improvements (CP2206)	38,284	-	34,386,241	38,773,340	-
70 32 - Rabbs Bayou Improvements (CP2206)	-	-	8,550,000	8,550,000	-
Subtotal	1,182,245	-	46,467,003	50,854,102	-
<b>TOTAL USE OF FUNDS</b>	<b>\$ 1,182,245</b>	<b>\$ -</b>	<b>\$ 46,467,003</b>	<b>\$ 50,854,102</b>	<b>\$ -</b>

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

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

**2017 CERTIFICATES OF OBLIGATION FUND**

**FUND: 427**

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

**RESOURCES:**

Beginning Balance	\$ 2,113,905	\$ 828,905	\$ 1,928,481	\$ 1,928,481	\$ 843,407
Revenues & Transfers In	115,631	-	-	50,000	-
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 2,229,536</b>	<b>\$ 828,905</b>	<b>\$ 1,928,481</b>	<b>\$ 1,978,481</b>	<b>\$ 843,407</b>

**USES/DEDUCTIONS:**

Expenditures & Transfers Out	\$ 301,055	\$ -	\$ 1,135,074	\$ 1,135,074	\$ 500,000
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**ENDING FUND BALANCE:**

Total Ending Balance	\$ 1,928,481	\$ 828,905	\$ 793,407	\$ 843,407	\$ 343,407
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**FUND TOTAL**

	<b>\$ 2,229,536</b>	<b>\$ 828,905</b>	<b>\$ 1,928,481</b>	<b>\$ 1,978,481</b>	<b>\$ 843,407</b>
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**AND USES OF FUNDS ~**

**SOURCE OF FUNDS:**

45100 Interest Earnings	\$ 115,631	\$ -	\$ -	\$ 50,000	\$ -
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 115,631</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>

**USE OF FUNDS:**

**Capital Improvements:**

70 31 Benton Rd Improvements (CP1901)	\$ -	\$ -	\$ 675,000	\$ 675,000	\$ - (A)
70 32 Road Improvements - Public Services	-	-	-	-	500,000
70 33 Railroad Quiet Zones	301,055	-	460,074	460,074	- (A)
<b>Subtotal</b>	<b>301,055</b>	<b>-</b>	<b>1,135,074</b>	<b>1,135,074</b>	<b>500,000</b>
<b>TOTAL USE OF FUNDS</b>	<b>\$ 301,055</b>	<b>\$ -</b>	<b>\$ 1,135,074</b>	<b>\$ 1,135,074</b>	<b>\$ 500,000</b>

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

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

**2024 GENERAL OBLIGATION BOND FUND**

**FUND: 428**

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

**RESOURCES:**

Beginning Balance	\$ -	\$ 725,000	\$ 52,710,951	\$ 52,710,951	\$ 3,001,787
Revenues & Transfers In	53,493,018	-	-	1,500,000	-
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 53,493,018</b>	<b>\$ 725,000</b>	<b>\$ 52,710,951</b>	<b>\$ 54,210,951</b>	<b>\$ 3,001,787</b>

**USES/DEDUCTIONS:**

Expenditures & Transfers Out	\$ 782,068	\$ -	\$ 51,209,164	\$ 51,209,164	\$ -
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**ENDING FUND BALANCE:**

Total Ending Balance	\$ 52,710,951	\$ 725,000	\$ 1,501,787	\$ 3,001,787	\$ 3,001,787
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**FUND TOTAL**

	\$ 53,493,018	\$ 725,000	\$ 52,710,951	\$ 54,210,951	\$ 3,001,787
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**AND USES OF FUNDS ~**

**SOURCE OF FUNDS:**

45100 Interest Earnings	\$ 1,501,787	\$ -	\$ -	\$ 1,500,000	\$ -
47410 Proceeds from Debt Issuance	46,640,000	-	-	-	-
47420 Premium on Bond Sale	5,351,231	-	-	-	-
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 53,493,018</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>

**USE OF FUNDS:**

**Capital Improvements:**

70 20 Buildings - Emergency Services Complex	\$ 173,456	\$ -	\$ 18,326,544	\$ 18,326,544	\$ -	(A)
70 21 Buildings - Public Services Complex	117,380	-	32,882,620	32,882,620	-	(A)
81 60 Cost of Issuance	491,231	-	-	-	-	
<b>Subtotal</b>	<b>782,068</b>	<b>-</b>	<b>51,209,164</b>	<b>51,209,164</b>	<b>-</b>	
<b>TOTAL USE OF FUNDS</b>	<b>\$ 782,068</b>	<b>\$ -</b>	<b>\$ 51,209,164</b>	<b>\$ 51,209,164</b>	<b>\$ -</b>	

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

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

**COUNTY MOBILITY PROJECT FUND**

**FUND: 430**

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

**RESOURCES:**

Beginning Balance	\$ 6,536,651	\$ 1,587,512	\$ 4,724,502	\$ 4,724,502	\$ 1,725,363
Revenues & Transfers In	237,851	-	8,320,000	8,420,000	-
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 6,774,502</b>	<b>\$ 1,587,512</b>	<b>\$ 13,044,502</b>	<b>\$ 13,144,502</b>	<b>\$ 1,725,363</b>

**USES/DEDUCTIONS:**

Expenditures & Transfers Out	\$ 2,050,000	\$ -	\$ 11,419,139	\$ 11,419,139	\$ -
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**ENDING FUND BALANCE:**

Total Ending Balance	4,724,502	1,587,512	1,625,363	1,725,363	1,725,363
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**FUND TOTAL**

	<b>\$ 6,774,502</b>	<b>\$ 1,587,512</b>	<b>\$ 13,044,502</b>	<b>\$ 13,144,502</b>	<b>\$ 1,725,363</b>
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**~ SOURCES AND USES OF FUNDS ~**

**SOURCE OF FUNDS:**

42320 Intergov Revenue - Fort Bend County (Benton)	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000	\$ -
42320 Intergov Revenue - Fort Bend County (Koeblen)	-	-	2,320,000	2,320,000	-
42320 Intergov Revenue - Fort Bend County (Koeblen)	-	-	3,200,000	3,200,000	-
45100 Interest Earnings	237,851	-	-	100,000	-
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 237,851</b>	<b>\$ -</b>	<b>\$ 8,320,000</b>	<b>\$ 8,420,000</b>	<b>\$ -</b>

**USE OF FUNDS:**

**Capital Improvements:**

70 32 Benton Rd Project (CP1901)	\$ -	\$ -	\$ 4,726,344	\$ 4,726,344	\$ - (A)
70 34 Koeblen Rd Project (Segment 3 - CP2104)	2,050,000	-	3,492,795	3,492,795	- (A)
70 35 Koeblen Rd Project (Segment 2 - CP2210)	-	-	3,200,000	3,200,000	- (A)
<b>Subtotal</b>	2,050,000	-	11,419,139	11,419,139	-

**TOTAL USE OF FUNDS**

	<b>\$ 2,050,000</b>	<b>\$ -</b>	<b>\$ 11,419,139</b>	<b>\$ 11,419,139</b>	<b>\$ -</b>
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(A) - Remaining Project Estimate and Interest Earnings will carry-over to FY2026.

