

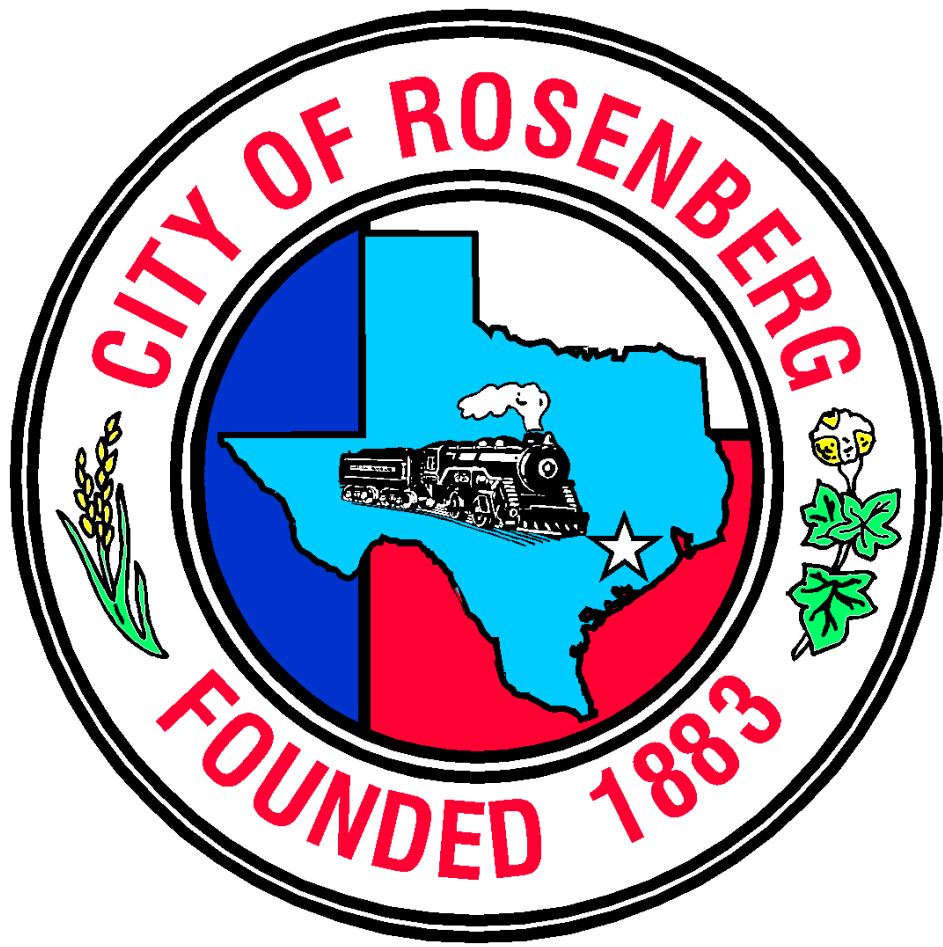
Internal Service Funds

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

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

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

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





PROGRAM DESCRIPTION:

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

FY2026 BUDGET NOTES:

1. Health insurance premium rates are estimated to increase by approximately 15%. To offset the increase in cost to the employee, the budget includes a 5% shift to the employer cost for dependent coverage. The city's contribution for dependent coverage will increase from 50% to 55%.

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

INSURANCE FUND

FUND: 601

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

Resources:

Total Beginning Balance	\$ 706,727	\$ 682,577	\$ 669,287	\$ 669,287	\$ 685,287
Revenues and Transfers In	4,071,334	4,560,687	4,560,687	4,665,700	5,382,051
Total Funds Available	\$ 4,778,061	\$ 5,243,264	\$ 5,229,974	\$ 5,334,987	\$ 6,067,337

Uses/Deductions:

Expenditures and Transfers Out	4,108,775	4,558,337	4,558,337	4,649,700	5,382,051
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Net Position

Net investment in capital assets	-	-	-	-	-
Unrestricted Net Position	669,287	684,927	671,637	685,287	685,287
Total Net Position	669,287	684,927	671,637	685,287	685,287

Fund Total

	\$ 4,778,061	\$ 684,927	\$ 671,637	\$ 685,287	\$ 685,287
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Net Revenues (Expenditures)	(37,440)	2,350	2,350	16,000	-
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**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

INSURANCE FUND

FUND: 601

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	\$ 4,183	\$ 550	\$ 550	\$ 550	\$ 550	
46900 Misc Revenue - Pet Life Insurance Premiums	3,067	2,000	2,000	3,150	3,000	
47210 General Fund Insurance Premium	2,459,593	2,812,104	2,812,104	2,829,500	3,436,682	
47220 W/WW Fund Insurance Premium	283,715	340,935	340,935	325,000	438,039	
47225 Fire Station #3 Oper Insurance Premium	122,903	135,192	135,192	135,000	153,749	
47235 Civic Center Fund Insurance Premium	37,758	40,203	40,203	40,000	48,137	
47240 Employees' Health Insurance Premiums	648,325	641,162	641,162	718,000	712,762	
47241 Employees' Vision Insurance Premiums	24,536	27,500	27,500	28,500	27,500	
47242 Employees' Dental Insurance Premiums	194,196	200,000	200,000	235,000	200,000	
47245 Employees' Flex Spending Contributions	75,008	100,000	100,000	113,000	100,000	
47260 Retirees' Insurance Premiums	69,952	120,000	120,000	80,000	120,000	
47265 Long Term Disability/Life Insurance	81,329	79,100	79,100	90,500	79,100	
47270 Administrative Fees - General Fund	50,000	50,000	50,000	50,000	50,000	
47275 Administrative Fees - W/WW Fund	8,000	8,000	8,000	8,000	8,000	
47280 Hotel/Motel Fund Insurance Premium	8,770	3,941	3,941	9,500	4,533	
TOTAL REVENUES	\$ 4,071,334	\$ 4,560,687	\$ 4,560,687	\$ 4,665,700	\$ 5,382,051	18.0%

EXPENDITURES:						
Maintenance and Services	\$ 4,108,775	\$ 4,558,337	\$ 4,558,337	\$ 4,649,700	\$ 5,382,051	
TOTAL EXPENDITURES	\$ 4,108,775	\$ 4,558,337	\$ 4,558,337	\$ 4,649,700	\$ 5,382,051	18.1%

~ AUTHORIZED POSITIONS ~

Position Title

Full-time equivalents:
None

~ EXPENDITURE DETAIL ~

Maintenance and Services:						
42 55 Administrative Fees	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
42 80 Health Fair Expenses	4,339	5,200	5,200	5,200	5,200	
51 10 Health Insurance Premiums	3,663,880	4,093,537	4,093,537	4,150,000	4,915,751	
51 15 Vision Insurance Premiums	25,336	27,500	27,500	28,000	27,500	
51 25 Dental Insurance Premiums	207,657	200,000	200,000	220,000	200,000	
51 30 Flex Spending Insurance Claims	74,158	100,000	100,000	105,000	100,000	
51 35 Long Term Disability	36,426	36,000	36,000	39,500	36,000	
51 40 Life Insurance Premiums	43,504	43,100	43,100	48,000	43,100	
51 45 Pet Insurance	3,440	2,000	2,000	3,000	3,500	
57 10 Other Contractual Services	5,033	6,000	6,000	6,000	6,000	
Subtotal	4,108,775	4,558,337	4,558,337	4,649,700	5,382,051	18.1%
Total Expenditures	\$ 4,108,775	\$ 4,558,337	\$ 4,558,337	\$ 4,649,700	\$ 5,382,051	18.1%



Fleet Replacement Fund – 602

PROGRAM DESCRIPTION:

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

ACTIVITY MEASURES/INDICATORS:

	2023-24 <u>Actual</u>	2024-25 <u>Estimate</u>	2025-26 <u>Projected</u>
Average age of fleet	7.1	7.3	7.06
Percent of the fleet recommended for replacement	3.1%	4.4%	4.2%

FY2026 BUDGET NOTES:

- History of vehicles replaced:
 - 2019-20 - Replaced three (3) vehicles and repurposed two (2) of the replaced vehicles
 - 2020-21 - Replaced six (6) vehicles
 - 2021-22 - Replaced nine (9) Vehicles
 - 2022-23 - Replaced fifteen (15) Vehicles
 - 2023-24 – Replaced thirteen (13) Vehicles
 - 2024-25 – Replaced twelve (12) Vehicles and 1 Backhoe
- Due to availability of vehicles, the City approved the list below to fund the FY2026 replacement vehicles during FY2025 with budget adjustment BA 25-04 on July 15, 2025. Four (4) vehicles, one (1) backhoe (being replaced with an excavator/trailer) and one (1) dump truck are being replaced.

Vehicle Number	Type of Vehicle	Department	Replacement Cost
01-30-137	2017 Chevrolet Tahoe	Police	84,000
01-30-139	2017 Chevrolet Tahoe	Police	84,000
01-30-140	2017 Chevrolet Tahoe	Police	84,000
01-22-25	2012 Chevrolet Silverado	Public Works	40,000
50-53-70	2001 John Deere Backhoe	Water/Wastewater	70,000
50-54-06	2002 International Dump Truck	Water/Wastewater	<u>160,000</u>
Total			\$ 522,000

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

FLEET REPLACEMENT FUND

FUND: 602

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

Resources:

Total Beginning Balance	\$ 9,438,407	\$ 4,031,673	\$ 5,541,590	\$ 5,541,590	\$ 5,903,920
Revenues and Transfers In	1,483,516	1,334,109	1,334,109	1,334,109	1,352,458
Total Funds Available	10,921,923	5,365,782	6,875,699	6,875,699	7,256,378

Uses/Deductions:

Expenditures and Transfers Out	526,554	-	783,696	971,779	-
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Net Position

Net investment in capital assets	4,853,779	-	-	-	-
Unrestricted Net Position	5,541,590	5,365,782	6,092,003	5,903,920	7,256,378
Total Net Position	10,395,369	5,365,782	6,092,003	5,903,920	7,256,378

Fund Total

	\$ 10,921,923	\$ 5,365,782	\$ 6,875,699	\$ 6,875,699	\$ 7,256,378
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Net Revenues (Expenditures)	956,962	1,334,109	550,413	362,330	1,352,458
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**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

FLEET REPLACEMENT FUND

FUND: 602

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	\$ 309,462	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
47310 Lease Revenue - General Fund	871,015	949,920	949,920	949,920	1,007,107	
47320 Lease Revenue - Water/WW Fund	234,600	309,150	309,150	309,150	228,312	
47325 Lease Rev-Fire Station No.3 Operating	40,000	40,000	40,000	40,000	82,000	
47330 Loan Payment Revenue	25,839	25,839	25,839	25,839	25,839	
47335 Lease Revenue - Civic Center	2,600	4,200	4,200	4,200	4,200	
TOTAL REVENUES	\$ 1,483,516	\$ 1,334,109	\$ 1,334,109	\$ 1,334,109	\$ 1,352,458	1.4%
EXPENDITURES:						
Capital Outlay	\$ 526,554	\$ -	\$ 783,696	\$ 971,779	\$ -	-100.0%
TOTAL EXPENDITURES	\$ 526,554	\$ -	\$ 783,696	\$ 971,779	\$ -	-100.0%
~ EXPENDITURE DETAIL ~						
Capital Outlay:						
70 40 Machinery and Equipment	\$ -	\$ -	\$ 230,000	\$ 230,000	(A)	
70 42 Motor Vehicles	12,488	-	553,696	741,779	(A)	
Subtotal	12,488	-	783,696	971,779	-	-100.0%
Other Expenses:						
85 10 Depreciation Expense	514,067	-	-	-	-	100.0%
Subtotal	514,067	-	-	-	-	100.0%
Total Expenditures	\$ 526,554	\$ -	\$ 783,696	\$ 971,779	\$ -	-100.0%

(A) Project balance will carry over to FY2026.



PROGRAM DESCRIPTION:

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

FY2026 BUDGET NOTES:

1. Increase to PC Maintenance & Repair to account for second and third (3) phases of the police department's computer replacement for patrol units.
2. Computer Software Maintenance increased due to an increase in software products and services.
3. Machinery & Equipment includes funding to address the replacement and upgrade to Back up storage repository.

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

TECHNOLOGY FUND

FUND: 603

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

Resources:

Total Beginning Balance	\$ 454,503	\$ 420,227	\$ 201,181	\$ 201,181	\$ 202,818
Revenues and Transfers In	<u>1,216,276</u>	<u>1,314,900</u>	<u>1,314,900</u>	<u>1,314,900</u>	<u>1,401,525</u>
Total Funds Available	1,670,779	1,735,127	1,516,081	1,516,081	1,604,343

Uses/Deductions:

Expenditures and Transfers Out	\$ 1,181,627	\$ 1,309,900	\$ 1,328,263	\$ 1,313,263	\$ 1,561,525
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Net Position

Net investment in capital assets	287,971	-	-	-	-
Unrestricted Net Position	<u>201,181</u>	<u>425,227</u>	<u>187,818</u>	<u>202,818</u>	<u>42,818</u>
Total Net Position	489,152	425,227	187,818	202,818	42,818

Fund Total

	<u>\$ 1,670,779</u>	<u>\$ 1,735,127</u>	<u>\$ 1,516,081</u>	<u>\$ 1,516,081</u>	<u>\$ 1,604,343</u>
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Net Revenues (Expenditures)	34,649	5,000	(13,363)	1,637	(160,000)
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**CITY OF ROSENBERG, TEXAS
2025-26 BUDGET**

TECHNOLOGY FUND

FUND: 603

Classification	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimate	2025-26 Budget	Var %
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~ REVENUE & EXPENDITURE SUMMARY ~

REVENUES:

45100 Interest Earnings	\$ 13,376	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
47310 Lease Revenue - General Fund	817,972	864,534	864,534	864,534	920,006	
47320 Lease Revenue - W/WW Fund	240,580	288,178	288,178	288,178	308,336	
47325 Lease Revenue - Fire Station No. 3 Fund	96,232	104,792	104,792	104,792	112,122	
47335 Lease Revenue - Civic Center	48,116	52,396	52,396	52,396	56,061	
TOTAL REVENUES	\$ 1,216,276	\$ 1,314,900	\$ 1,314,900	\$ 1,314,900	\$ 1,401,525	6.6%

EXPENDITURES:

Maintenance and Services	1,077,172	1,289,900	1,296,263	1,281,263	1,381,525	
Subtotal	1,077,172	1,289,900	1,296,263	1,281,263	1,381,525	6.6%
Capital Outlay	104,455	20,000	32,000	32,000	180,000	462.5%
TOTAL EXPENDITURES	\$ 1,181,627	\$ 1,309,900	\$ 1,328,263	\$ 1,313,263	\$ 1,561,525	17.6%

~ EXPENDITURE DETAIL ~

Maintenance and Services:

63 28 Telephone/Communications Maintenance	52,617	53,000	53,000	53,000	53,000	
63 29 Printer/Copier Maintenance	81,291	80,000	80,000	80,000	80,000	
63 30 PC Maintenance and Replacement	50,720	110,000	110,000	110,000	160,000	
63 31 Peripherals Maintenance and Replacement	17,877	10,000	10,000	10,000	10,000	
63 32 Facility Security Maintenance and Replacement	25,655	30,000	36,363	36,363	30,000	
63 33 Networking Maintenance and Replacement	101,325	149,400	149,400	149,400	149,400	
63 40 Computer Software Maintenance	738,810	832,500	832,500	832,500	874,125	
63 45 Disaster Recovery Maintenance	8,875	25,000	25,000	10,000	25,000	
Subtotal	1,077,172	1,289,900	1,296,263	1,281,263	1,381,525	6.6%

Capital Outlay:

70 40 Machinery & Equipment	-	-	12,000	12,000	160,000	
70 45 Servers Maintenance and Replacement	-	20,000	20,000	20,000	20,000	
85 10 Depreciation	38,571	-	-	-	-	
85 11 Amortization of Asset Expense	8,254	-	-	-	-	
85 12 Amortization of Asset Expense-SBITA	57,630	-	-	-	-	
Subtotal	104,455	20,000	32,000	32,000	180,000	462.5%
Total Expenditures	\$ 1,181,627	\$ 1,309,900	\$ 1,328,263	\$ 1,313,263	\$ 1,561,525	17.6%

