



Mayor: Vincent M. Morales, Jr.
Council At Large, Position 1: William Benton
Council At Large, Position 2: Cynthia McConathy
Council District 1: Jimmie J. Peña
Council District 2: Susan Euton
Council District 3: Dwayne Grigar
Council District 4: Amanda J. Barta
City Manager: Robert Gracia





2014 – 2015 Budget

This budget will raise more revenue from property taxes than the last year's budget by an amount of \$617,000, which is a 6.97% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$272,352.

The average taxable value of a residence homestead in the City of Rosenberg this year is \$116,173. With the adopted tax rate of \$0.49 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$569.25. However, your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the adopted tax rate.

Property Tax Rate Comparison

Per \$100 Valuation	Fiscal Year 2013 – 2014	Fiscal Year 2014 – 2015
Adopted Tax Rate	\$0.500000	\$0.490000
Effective Tax Rate	\$0.501194	\$0.478172
Effective M&O Tax Rate	\$0.449701	\$0.447806
Rollback Tax Rate	\$0.521772	\$0.504526
Debt Tax Rate	\$0.233700	\$0.231420

Total City Debt Obligation

As of Fiscal Year 2015, the total City debt obligations secured by property taxes are \$ 64,400,000.

Record Vote on Adoption of Budget:

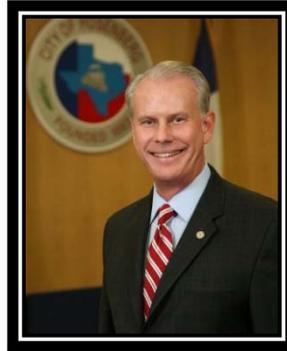
Members of Governing Body	For	Against	Present & Not Voting	Absent
Vincent M. Morales, Jr.	X			
William Benton	X			
Cynthia McConathy	X			
Jimmie J. Peña	X			
Susan Euton	X			
Dwayne Grigar	X			
Amanda Barta	X			

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

ELECTED OFFICIALS



William Benton
Council at Large,
Position 1



Vincent M. Morales, Jr.
Mayor



Cynthia McConathy
Council at Large,
Position 2



Jimmie J. Peña
Council District 1



Susan Euton
Council District 2



Amanda J. Barta
Council District 4



Dwayne Grigar
Council District 3

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

APPOINTED OFFICIALS

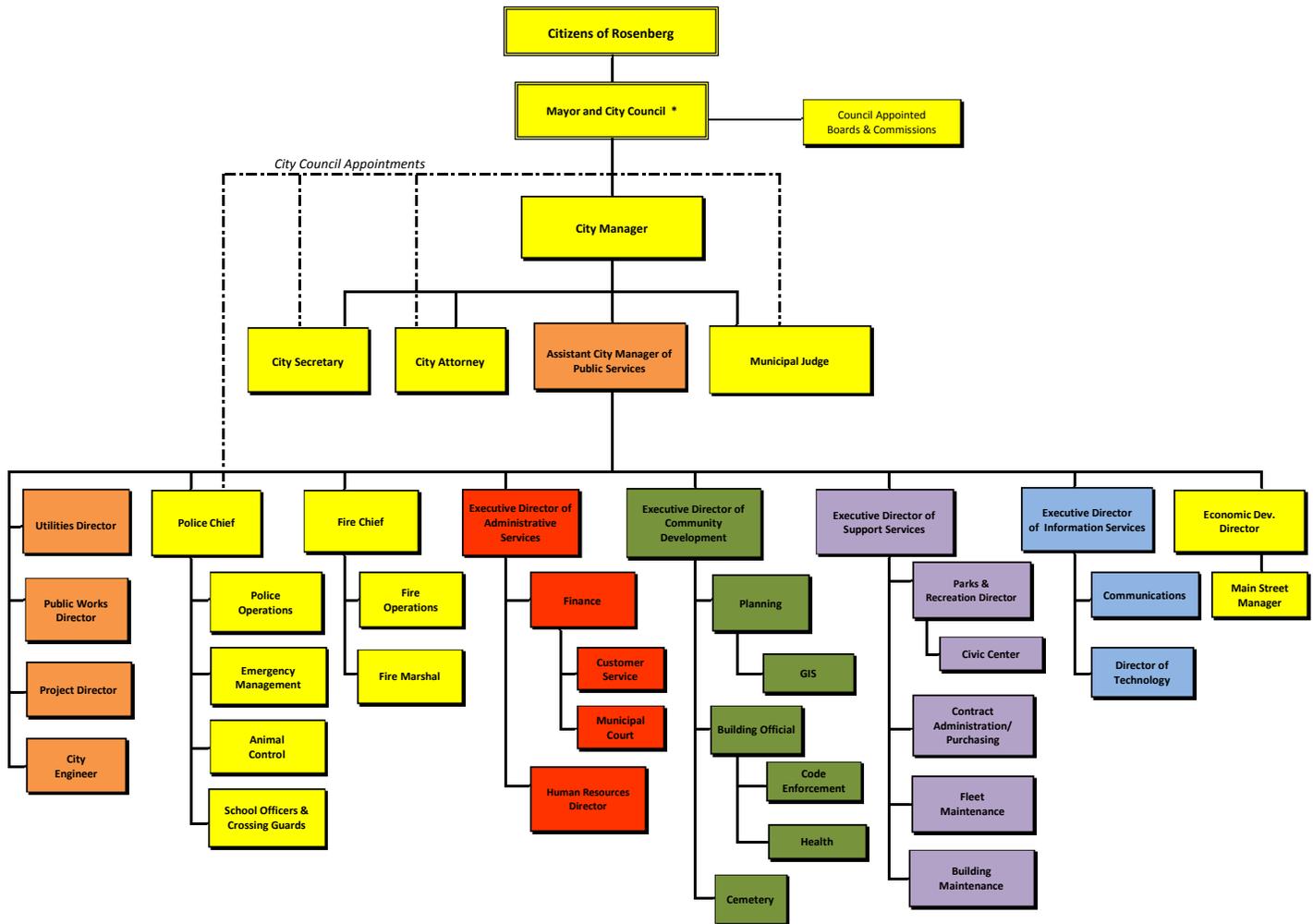
Robert Gracia.....City Manager
Scott M. Tschirhart.....City Attorney
Charles Kalkomey.....City Engineer
Linda Cernosek.....City Secretary
James Baker.....Municipal Court Judge

DEPARTMENT DIRECTORS

John Maresh.....Assistant City Manager of Public Services
Dallis Warren.....Police Chief
Wade Goates.....Fire Chief
Joyce Vasut.....Executive Director of Administrative Services
Travis Tanner.....Executive Director of Community Development
Jeff Trinker.....Executive Director of Support Services
Angela Fritz.....Executive Director of Information Services
Randal Malik.....Economic Development Director
Lisa Olmeda.....Human Resources Director
James Lewis.....Technology Director
Darren McCarthy.....Parks and Recreation Director
Tonya Palmer.....Building Official

CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

ORGANIZATIONAL CHART



* - Denotes Elected Position



October 1, 2014

To The Honorable Mayor and City Council
City of Rosenberg, Texas

In accordance with Texas Statute and the City of Rosenberg Charter, the Adopted Annual Budget for fiscal year 2015 (FY2015), beginning October 01, 2014, and ending September 30, 2015, is hereby presented. The FY2015 Adopted Budget maintains existing service levels and implements budget requests and priorities identified during the strategic planning process and approved by City Council. The Adopted Budget lowers the current tax rate by one cent (\$0.01) while maintaining a high level of City service provided to our residents and visitors, and continues to ensure the City's fiscal strength by maintaining financial policies.

The Budget also serves as a policy document for the City of Rosenberg as it establishes City priorities, goals, and programs for the upcoming fiscal year. The Budget contains appropriations necessary to achieve specified services, functions, and activities essential to the accomplishment of our stated mission:

To anticipate community needs; to deliver exceptional service; and to cultivate an enhanced quality of life in our community through leadership, innovation and cooperative partnerships.

This mission is accomplished through City staff's formation and City Council's approval of the following goals:

- ❖ The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.

Objectives:

- Secure a long-term, sustainable water supply.
- Adopt a comprehensive plan.
- Proactive management of municipal facilities.
- Continue career development of City personnel in order to provide a maximum level of service to City customers.
- Improve the maintenance of existing City facilities and anticipate and plan for the future space needs of a growing City.
- Continue to invest in technology in order to provide more innovative, efficient, and cost-effective means of service provision.

- ❖ The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.

Objectives:

- Continue to find innovative ways to protect the health, safety and welfare of Rosenberg's residents, businesses, visitors, and property located within the City.
- Using a variety of tools, work toward the expansion and diversification of Rosenberg's economy.
- Recognition of Rosenberg as possessing the premier parks and recreation program in Fort Bend County.

- Identify and implement opportunities for the redevelopment and rejuvenation of fading areas of the City.
- ❖ The City of Rosenberg will increase the public's confidence in the City of Rosenberg, its staff and its services.

Objectives:

- Improve transparency and promote staff accountability.
- Continue to recognize and implement new ways to provide customer service of the highest standard.
- Develop more effective channels for communicating with Rosenberg stakeholders in order to promote public engagement.
- Invest in facilities and equipment in order to increase the public's confidence and pride in the City.
- Build an exceptional team of leaders that will proactively address City needs through collaborative problem-solving.

During FY2014, each department prepared a strategic plan outlining the future needs for personnel, infrastructure, and other resources. These plans were an integral first step in the FY2015 Budget process. The goals and objectives of each department are intended to facilitate the accomplishment of the overall goals of the City.

Financial and Economic Outlook

For FY2014, the City's financial outlook continues to be positive. Local sales tax revenues are up ten percent (10%) above the FY2013 actual sales tax revenues. Secondly, building-related permit revenues are significant, which is a good indicator that new development is occurring. Thirdly, the City's preliminary tax base reflects new development and recent annexations. Combining these three (3) indicators, Rosenberg's economic and financial outlook is positive. Locally, it is the City's goal to sustain economic expansion and continue a pro-growth strategy.

Budgetary Priorities and Focus

The FY2015 Adopted Budget provides for the provision of necessary public services within available financial resources. The Adopted Budget is designed to provide for the needs of Rosenberg citizens as well as employees of the City organization. This Budget takes into account the necessity to maintain and improve municipal service levels while still balancing with revenues. Many of the factors upon which this Budget was developed are similar to those of the previous fiscal year, and are indicated as follows:

- Compliance with federal and state regulations;
- Conservative estimates of revenues and expenditures;
- Recognition of the long-term financial obligations of the City;
- User charges that pay for the cost of providing the service;
- Maintenance of fund balance policies;
- Increasing employee salaries and benefits to a competitive level;
- Provision of City services to a growing community; and,
- Maintenance of the City's aging infrastructure.

Minimum Fund Balances

A financial management goal of the City is to maintain adequate reserves. These reserves must be at least twenty percent (20%), or seventy-two (72) days, of the fund’s operating expenditures. The Adopted Budget will maintain the twenty percent (20%) reserve balance. As the City issues debt in the future, it is important to maintain the City’s reserve balances to cover future financing issues for infrastructure needs. A twenty percent (20%) fund balance reserve is required to be maintained within the General Fund and the Water/Wastewater Fund in addition to a contingency reserve as provided for by the City’s Charter. The Charter states that the City must budget for a contingency that must not exceed three percent (3%) of total expenditures. The Adopted FY2015 Budget maintains compliance with the reserve requirements.

Overview of Adopted Budget and Significant Funds

The FY2015 Adopted Budget includes total expenditures for all funds in the total amount of \$79,564,823. These expenditures include amounts for operating expenditures for the various funds and departments, as well as capital improvements. Expenditures summarized by fund type are presented as follows:

(\$ in Millions)	FY2015 Proposed
General Fund	\$ 25.7
Special Revenue Funds	3.0
Debt Service Funds	7.2
Water/Wastewater Fund	24.6
Civic Center Fund	.5
Internal Service Fund	3.4
Component Unit	3.3
Total Operating Funds	67.7
Capital Project Funds	11.8
Totals	<u>\$ 79.5</u>

General Fund

The General Fund provides funding for the City’s basic services. The primary revenue sources are the local sales tax and City property taxes. The property tax valuations for FY2015 reflect an increase resulting from 2013 annexations and new developments. The certified taxable value for tax year 2014 is \$1.78 billion compared to \$1.64 billion in 2013.

The City’s sales tax revenue has increased greatly in FY2014. Sales tax revenue continues to increase each month over the previous year. The projection for FY2015 sales tax revenue includes an increase of \$1,650,000 over the extremely conservative FY2014 Budget, or \$1,000,000 over the FY2013 actual sales tax revenue.

Basic service levels in the General Fund have remained level. However, the majority of the increases in the operating costs of the General Fund are due to the re-appropriation of several positions that were removed during the 2010 Budget cuts, or to the addition of new positions that are needed to continue to provide high quality customer service to a growing community.

Debt Service Obligations

In previous years, the City depended upon a portion of the City's property tax rate to subsidize the debt obligations for the Water/Wastewater Fund since the water and sewer revenues were not adequate to cover debt service. With the recent adjustments to the water and sewer rates, the Water/Wastewater Fund is now self-supporting.

A positive result from improving the financial support for the Water/Wastewater Fund is to reduce the dependence on the property tax rate for debt service obligations. Secondly, the City has worked with the City's Financial Advisor to properly manage its debt service obligations. For these reasons, the debt portion of the property tax rate has decreased by six cents (\$0.06) over the past eight (8) years.

The FY2014 City property tax rate was 50 cents (\$0.50). Of that rate, 23.37 cents (\$0.2337) was designated for debt service obligations and 26.67 cents (\$0.2667) was designated for the Operating and Maintenance Budget. The City's debt rate calculation for FY2015 will be 23.142 cents (\$0.23142), while the operating and maintenance rate will decrease about one cent (\$0.01) to 25.858 (\$0.25858) for a total tax rate of 49 cents (\$0.49).

When the City's property tax base is increased, then the City's debt service capacity increases which can then be used to finance future infrastructure needs. The City has expanded the tax base through annexations and development within the City limits.

Managing the City's Debt Service Fund and its obligations will enable the City to have debt service capacity for future infrastructure needs. City staff will continue to work with the City's Financial Advisor to manage the City's debt service obligations and continue efforts to address our future needs.

Water/Wastewater Fund

The financial condition of the Water/Wastewater Fund has significantly improved, but continues to be underfunded for future infrastructure needs. In previous years, the Water and Wastewater revenues were not adequate to fully cover both the annual operating expenditures and annual debt service obligations. The result was that property tax revenues had to subsidize the debt service obligations of the Water Wastewater Fund. The revenues for FY2015 will exceed the combined operating expenditures and debt services payments.

The Water Subsidence Fee, established in 2007, has been adjusted to cover the projected expenditures in FY2015 and future expenditures related to the Alternate Water Project and the Groundwater Reduction Plan (GRP). This rate will continue to be monitored and adjusted in subsequent years as costs are incurred for the alternate water project. A separate Subsidence Fund was established to track these revenues and expenditures.

The City will continue progress by making improvements to the water, wastewater, and groundwater reduction infrastructure. Therefore, the City will continue annual increases to the Water Subsidence Fee and the Wastewater Fees.

With the completion of the expansion project at Wastewater Plant No. 2, which was mandated by Texas Commission on Environmental Quality (TCEQ), the water and wastewater debt service has increased significantly to pay for the \$12,000,000 project. Additionally, in FY2014, the City began the first phase of a wastewater improvement project. \$5,000,000 of debt was issued in FY2014 for this project with a projected \$8,000,000 more needed to complete the project.

City Personnel

The employees represent the City's most important asset. The City must invest more time and additional funding to properly train its employees. This is certainly essential for specific positions where the pool of qualified applicants is limited and the market is competitive. The Adopted Budget addresses the need for a full compensation study to make certain the City's job postings are competitive and vacancies can be filled with qualified individuals.

The FY2015 Adopted Budget authorizes two hundred and sixty-one (261) full-time positions. This includes eight (8) positions that were added during FY2014: School Resource Officer - Lieutenant, Animal Control Officer, Public Works Director, Building Inspector, Information Technology Specialist, and three (3) firefighters (converted from part-time). The adopted FY2015 Budget includes the addition of sixteen (16) positions including: GIS Technician, Health Inspector, Building Maintenance Worker, Light Equipment Operator for Public Works, Secretary II for the Planning Department, Police Officer, three (3) Communications Specialists for the Police Department, Communications Manager, Professional Standards/Compliance Officer for the Fire Department, an Administrative Assistant for Technology Services, a Customer Service Technician and three (3) firefighters (converted from part-time).

Other notes related to personnel costs are:

- (1) A Merit Pay Program with an average increase of two and one-half percent (2.5%) per full-time employee.
- (2) The City will maintain the current health insurance coverage with a slight decrease in rates in FY2015.
- (3) The Proposed Budget includes the implementation of long term disability coverage for all full-time employees.
- (4) The third and final step of the Fire and Police Compensation Plan with increases effective October 01, 2014.

Capital Improvement Program

The City remains committed to continue its aggressive Capital Improvement Program (CIP). Generally, the projects below include "roll-over" funding or have been funded through the FY2015 Proposed Budget.

1. Airport Avenue - Phase Two
2. Bamore Road - Phase Four
3. Bryan Road
4. Dry Creek Drainage Improvements
5. Road Expansion, Drainage and Utility Extension to Rosenberg Business Park
6. Seabourne Creek Drainage - Phase Three
7. Sidewalks - Replace/Removal of Existing
8. Spacek Road Improvements
9. Traffic Signal at Reading Road and Town Center Boulevard
10. Alternative Water Project
11. FM2977 Water Line Extension and Water Storage Tank
12. Lift Station No. 11 Replacement
13. North Side Water Improvements
14. Sanitary Sewer Pipe Bursting Project
15. Spacek Road Sewer Line and Lift Station Improvements
16. Utility Adjustment for US59/I-69 Project
17. Utility Replacement for Avenue H, Avenue I, and Downtown

In order to complete the Airport Avenue and Bryan Road Projects, the City will have to issue Certificates of Obligation for approximately \$3,400,000 during the first quarter of FY2015. Additional funding will also be needed during FY2015 for the Alternative Water Project, the Sanitary Sewer Pipe Bursting Project - Phase 2 and the I-69 Utility Adjustments. The I-69 Utility Adjustments are fully reimbursable by TxDOT.

Budget Requests

The majority of the budget requests submitted by staff and approved by City Council were for personnel. However, additional requests that were not for personnel needs have been included in the FY2015 Adopted Budget and include the following:

1. City-wide GIS System (RDC Fund 225)	\$70,742
2. Upgrades at City Hall Annex (General Supplemental Fund 410)	\$130,000
3. In-Cell Video System - Police (General Supplemental Fund 410)	\$36,000
4. Annual Tree Trimming (General Fund/Public Works 101)	\$60,000
5. Community Survey (General Fund/Communications 101)	\$15,000
6. CrossFit Fitness Program (Law Enforcement Fund 215)	\$32,900
7. Repairs to Fire Station No. 2 (General Supplemental Fund 410)	\$14,000
8. Macario Garcia Park Restrooms (RDC Fund 225)	\$150,000
9. Landscape Trailer - Parks (General Supplemental Fund 410)	\$8,042

Revenues from the Water/Wastewater Fund will be transferred to the Water/Wastewater Supplemental Fund 515. This will provide funding for the top three (3) priorities:

Lift Station Bypass Pump Connections and Manual Transfer Switches	\$117,500
Compact Excavator and Trailer	\$70,000
Trailer Mounted Generator	\$70,000

Future Issues

Though this Adopted Budget primarily addresses the upcoming fiscal year, much consideration has been given to the City’s financial condition for future years. Important issues that will impact City Budgets in the future include:

- Improvements to the City’s aging infrastructure in order to extend useful life.
- Expanding our community’s infrastructure to address growth.
- Maintain strong funding reserves.
- Increase debt capacity for future financing issues.
- Provide for a long-term sustainable employee base.
- Address municipal facilities upgrades, rehabilitation, and enhancements.
- Investments in technology to improve services and to enhance use of personnel.

The future costs for the Fort Bend Subsidence District groundwater reduction mandate represents the major financial challenge for the City of Rosenberg and our City taxpayers. The second major challenge will be funding for additional personnel in order to meet the increasing

service demands in a rapidly growing community. The third major challenge will be to continue addressing Rosenberg's aging infrastructure needs.

Conclusion

This year was a challenge to prepare the FY2015 Adopted Budget within the projected revenues, as the City works to meet the increasing service needs of an expanding community. City staff has spent many hours working toward meeting those challenges within this Adopted Budget. Though certain expenditures will have to be deferred to future Budgets, the City remains financially strong while embarking on multi-million dollar capital improvements and maintaining the quality level of service for residents of our community.

City Council and staff must work together to manage the available financial resources and to establish realistic priorities. The City cannot address all of its needs in any one budget year. City Council will have difficult decisions to determine the priorities to be addressed first while maintaining the City's financial base. Working together, we can continue a multi-year program that will continue Rosenberg's positive progress in the future.

Much credit goes to our Department Heads, the Finance Department staff, and Human Resources Department staff for the hard work that went into the development and preparation of this Adopted Budget. Should you need further information or have any questions, please forward your questions to Joyce Vasut or me.

Respectfully submitted,



Robert Gracia
City Manager

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

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EXECUTIVE SUMMARY



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CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY

ORGANIZATION OF THE BUDGET DOCUMENT

The City of Rosenberg Fiscal Year 2014-15 (FY2015) budget document is a very comprehensive document that provides an enormous amount of information regarding the city's finances, policies, operations, strategies and other statistical information. A brief summary of the information in the various sections within the budget is listed below:

Introductory Section includes the elected officials, list of appointed officials and department directors, City's organizational chart, City Manager's budget message, and the table of contents.

Executive Summary provides information pertaining to the organization of the budget document, budget presentation guidelines (including budget objectives, budget philosophy, budget process, budget policies, basis of budgeting and budget presentation), basis of accounting, financial management policies, community profile, financial summaries (including revenue overview and expenditures overview) debt service obligations, personnel overview, capital improvements program (CIP), fund reserves, Rosenberg Economic Development Fund, distinguished budget presentation award and acknowledgements. The Executive Summary is followed by the Organizational Goals Matrix.

Budget Summaries provides consolidated budget information by fund, including all revenues and expenditures, and projected ending fund reserve balances. Other summary information includes a listing by department of capital expenditures and a detail of all personnel and staffing positions by department and fund.

General Fund provides detailed analysis of the City's general operating fund's revenues, expenditures and fund balance.

Special Revenue Funds provides separate accounting for those funds used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt or capital service. Fourteen (14) special revenue funds are included in the budget.

Debt Service Fund accounts for all long-term debt of the City, other than the debt obligations reported in the Enterprise Funds. This section provides historical property tax rates, future debt requirements and individual schedules for each of the outstanding debt issues.

Enterprise Funds account for operations that are financed and operated similar to a private business enterprise. The Water and Wastewater Funds and the Civic Center Fund are included in this section.

Capital Project Funds account for the acquisition and construction of major capital projects and facilities. These funds are presented as project-based budgets rather than fiscal year budgets. Fourteen (14) capital projects funds are included.

Internal Service Funds account for activities in which one or more departments of the City provide various services to other departments on a cost reimbursement basis. This section includes the Insurance Fund, Fleet Replacement Fund and the Technology Fund.

Rosenberg Development Corporation (RDC) is presented as a component unit of the City. The RDC budget must be approved by City Council and is, therefore, included in the City budget document.

CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY

Capital Improvement Program (CIP) is presented for the current year and for five-year projections. Projects designated in the CIP, may be incorporated where appropriate into the FY2015 budget.

Supplemental Information includes information consisting of the budget ordinance, the tax rate ordinance, financial management policies, acronyms and glossary of terms.

BUDGET PRESENTATION GUIDELINES

The FY2015 budget document has been prepared and presented in an effort to comply with the guidelines and recommendations of the Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Awards Program. The following four areas must be included in a budget presentation in order to be considered for the budget award: (1) the budget as a policy document, (2) the budget as a financial plan, (3) the budget as an operations guide, and (4) the budget as a communications device. A brief explanation of each of these criteria is presented below.

The budget as a policy document. This criteria involves including a statements of budgetary policies, goals and objectives for the year and also explaining the budgeting process to the reader. The budget process, budget policies, and the goals and objectives are included in the executive summary and throughout the document which we believe satisfy this requirement.

The budget as a financial plan. This criteria involves including an explanation of the financial structure and operations of the City, and the City's major revenue sources and fund structure. The budget should contain an all inclusive financial plan for all funds and resources of the City, including projections of financial condition at the end of the fiscal year, projections of current year financial activity, and provide a basis for historical comparisons. The budget should also present a consolidated picture of all operations and financing activities in a condensed format and an explanation of the budgetary accounting basis, or any other acceptable method. The executive summary as well as the various fund and department summaries should satisfy this requirement.

The budget as an operations guide. This criteria involves areas such as explaining the relationship between organizational units (departments) and programs; including an organization chart, a description of the departmental organizational structure and staffing levels, and historical comparisons of staffing levels; explaining how capital spending decisions will affect operations; providing objectives and performance measures; and describing the general directions given to department heads through the use of goals and objectives, reorganizations, statement of functions, or other methods. Throughout the document, these areas are addressed in order to satisfy this requirement.

The budget as a communications device. This criteria relates to having the budget document available to the public; providing summary information suitable for use by interested citizens and/or the media; avoiding the use of complex technical language and terminology; explaining the basic units of the budget, including funds, department or activities; and disclosing sources of revenues and explanations of revenue estimates and assumptions. This information is contained in the transmittal letter and executive summary.

In summary, each of the above four criteria is recognized by the GFOA as an integral part of any budget document in order to convey to the reader the goals and objectives the City will address during the year, and how those goals and objectives will be met and measured. These goals and objectives should be conveyed and presented to the reader in such a manner that they will be understood by any reader, regardless of the reader's financial background knowledge.

CITY OF ROSENBERG, TEXAS

2014-15 BUDGET

EXECUTIVE SUMMARY

Budget Objectives

The FY2015 budget has been prepared in an effort to clearly communicate to the citizens and staff of the City the overall policies and goals of the City Council. The budget document includes descriptions of the various activities and programs (departments) of the City, and comparative service level indicators for each program or activity, where available. This format is designed to communicate clearly to the public the goals and objectives of the City Council, thereby enabling the reader to gain more useful information about the City, without requiring detailed accounting or budgetary knowledge. The ultimate purpose of the budget process is to assure that municipal services are provided to the citizens of Rosenberg in the most efficient and effective manner possible. The FY2015 budget maintains these service levels to the citizens at or above current year levels. Funding has also been included throughout the budget in order to address the City's infrastructure needs, including funding for capital projects and improvements in accordance with the City's five-year capital improvements program (CIP).

Budget Philosophy

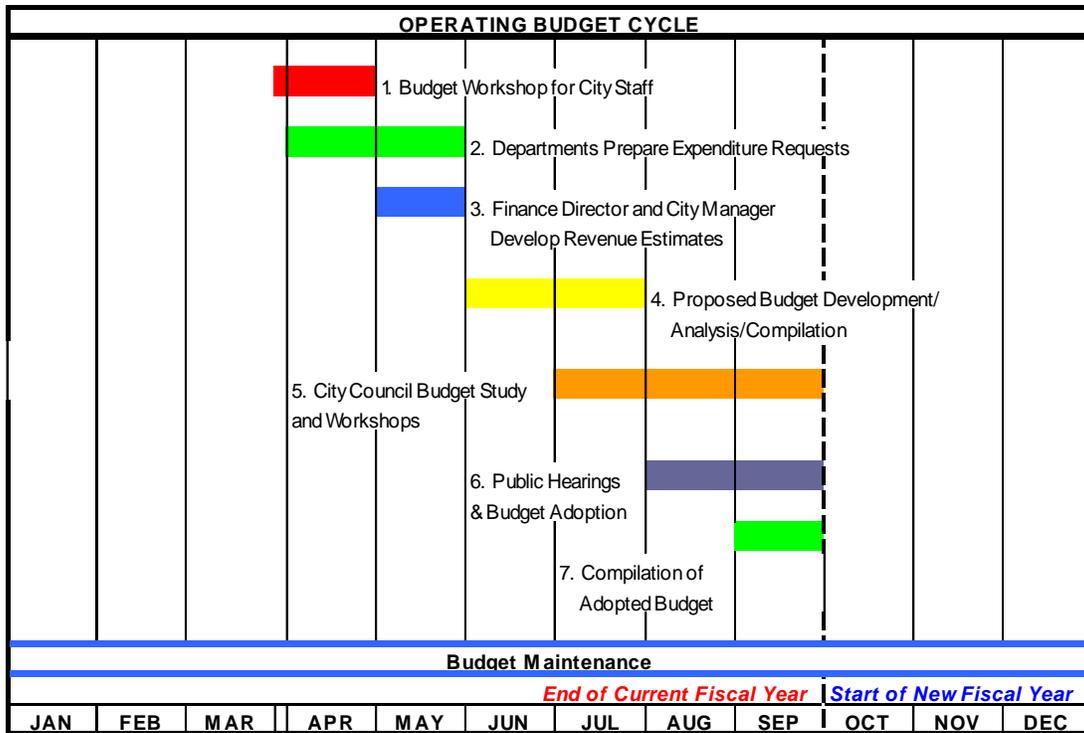
Budget philosophy varies from organization to organization depending upon the local needs and concerns of the citizens. Other factors also affect budget philosophy, such as the state of the local economy, the needs of the organization, the demands of the public for increased services, and the ever increasing unfunded mandates and requirements of federal and state regulatory agencies. The budget prepared by the City is prepared from a conservative perspective with regard to both revenues and expenditures. Although historical comparisons and trends are very useful, often current data and trends will take precedence over prior year trends. Budgeting from a "conservative" perspective, revenues are often anticipated either at or only slightly above prior year levels, unless there are other factors which are known that will significantly affect anticipated revenues. By estimating revenues conservatively, decreases in any one revenue source due to fluctuations in the economy and variations in weather should not adversely affect the City's "bottom line." In addition, expenditures are also estimated conservatively, i.e., allowances are projected regarding cost increases or unanticipated expenditures. As a result, over the years this method of budgeting has resulted in substantial increases in actual fund reserves when compared to budgeted or projected fund reserves. The City continues to use this method of budgeting rather than use unreasonable projections which could have an adverse impact on the City's reserves. Traditionally the City has spent 90-95 percent of budgeted expenditures, while actual revenues have been in excess of 100 percent of budgeted revenues. These differences have helped the City build and maintain adequate reserves in all funds.

Budget Process

The budget process for FY2015 began in March 2014 when the Finance Department met with the City's department heads and supervisors. At this meeting, budget request forms and budget preparation instructions were distributed. After approximately five weeks, each department submitted their respective budget requests. These budget requests were then reviewed by the City Manager and Executive of Administrative Services and discussed with the Department Heads. Revenues for all City funds were then estimated using available historical data combined with current year projections and trends. After review by the City Manager, the Executive of Administrative Services prepared a proposed budget document, filed the proposed budget with the City Secretary and distributed to the City Council on July 22, 2014. Two public hearings were held on the proposed budget on August 19, 2014 and August 26, 2014. On September 02, 2014, the City council adopted the final budget by ordinance. A separate ordinance was adopted, establishing the property tax rate to fund the operations and debt service requirements for FY2015.

CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY



Budget Policies

In accordance with Articles IX and XI of the City of Rosenberg Charter and other related ordinances and policies, the following budget policies are followed throughout the budgetary process. These policies are presented below.

The fiscal year of the City of Rosenberg (the City) shall begin on the first day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

The City Manager, between sixty and ninety days prior to the beginning of each fiscal year, shall submit to the Council a proposed budget, which budget shall provide a complete financial plan for the fiscal year and shall contain the following:

- (a) A budget message, explanatory of the budget, which message shall contain an outline of the proposed financial policies of the City for the fiscal year, shall set forth the reason for changes from the previous fiscal year in expenditure and revenue items, and shall explain any major changes in financial policy.
- (b) A consolidated statement of anticipated receipts and proposed expenditures for all funds.
- (c) An analysis of property valuations.
- (d) An analysis of tax rates.
- (e) Tax levies and tax collections by year for at least five years.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

EXECUTIVE SUMMARY

- (f) General fund resources in detail.
- (g) Special fund resources in detail.
- (h) Summary of proposed expenditures by function, department and activity.
- (l) Detailed estimates of expenditures shown separately for each activity to support the summary in (h) above. Such estimates of expenditures are to include an itemization of positions showing the number of persons having each title and rate of pay.
- (j) A revenue and expense statement for all types of bonds.
- (k) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued and amount outstanding.
- (l) A schedule of requirements for the principal and interest of each issue of bonds.
- (m) The appropriation ordinance.
- (n) The tax levying ordinance.

In preparing the budget, the City Manager shall place in columns the revenues, including the actual amount of each item for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year.

The City Manager in the preparation of the budget shall place in columns the expenditures, including the actual amount of such items of expenditures for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year.

The budget and all supporting schedules shall be filed with the person performing the duties of City Secretary, submitted to the City Council and shall be a public record. The City Manager shall provide copies for distribution to all interested persons.

At the meeting of the City Council at which the budget is submitted, the City Council shall cause to be published in a newspaper of general circulation published in the City of Rosenberg, a notice of the hearing setting forth the time and place thereof at least five days before the date of such hearing.

At the time and place set forth in the notice, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

After the conclusions of such public hearing, the City Council may insert new items or may increase or decrease the items in the budget, except items in proposed expenditures fixed by law, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such proposed expenditures.

The budget shall be adopted by the favorable vote of a majority of members of the whole City Council.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

EXECUTIVE SUMMARY

The budget shall be finally adopted not later than the beginning of the fiscal year or at such later time as the certified appraisals of property within the City become available.

Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be filed with the person performing the duties of City Secretary, the County Clerk of Fort Bend County, and the State Comptroller of Public Accounts in Austin. The final budget shall be printed, mimeographed or otherwise reproduced and copies shall be made available for the use of all offices, departments and agencies and for the use of interested persons, and civic organizations.

From the effective date of the budget, the amounts stated as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year; provided, however, that in no event shall such levy exceed the legal limit provided by the laws and constitution of the State of Texas.

Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in the amount not more than three percent of the total general fund expenditure, to be used in case of unforeseen items of expenditures. Such contingent appropriation shall be under the control of the City Manager and distributed by him, after approval by the City Council.

Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported.

The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income plus cash on hand).

The city budget may be amended and appropriations altered in accordance therewith in cases of public necessity, the actual fact of which shall have been declared by the City Council.

With the approval of the City Council, the City Manager may at any time transfer any unencumbered appropriation balance or portion thereof between general classifications of expenditures within a department. At the request of the City Manager, the City Council may by resolution transfer any unencumbered appropriation balance or portion thereof from one, department to another. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.

Basis of Budgeting

The City budgets all active funds. Financial information for the Governmental Funds - General, Special Revenue, and Debt Service Funds - is presented using the modified accrual basis of accounting. Modified accrual accounting reflects the economic realities of revenues receivable and expenses payable. The Governmental Funds audited financial statements are also reported using the modified accrual basis of accounting.

CITY OF ROSENBERG, TEXAS

2014-15 BUDGET

EXECUTIVE SUMMARY

The basis of budgeting for the Proprietary Funds - Water and Wastewater Funds and Civic Center Fund - utilizes the working capital approach for the method of presentation of financial data. Under the working capital approach, depreciation expense is not presented, and capital outlay and debt service costs are presented as expenses. Working capital is generally defined as the difference between current assets (e.g., cash and receivables, etc.) and current liabilities (e.g., accounts payable), and provides a more thorough analysis of proprietary fund reserves than does the presentation of retained earnings. The budgeted working capital approach is different from the proprietary funds reporting method. Proprietary Funds are reported using the accrual basis of accounting for the audited financial statements.

The Capital Projects Funds are presented as project-based budgets, rather than fiscal year budgets, since some projects may exceed one fiscal year. The City's comprehensive annual financial report does present financial information for the City's Capital Projects Funds, and all other funds, using bases of accounting in accordance with generally accepted accounting principles.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Ad valorem, franchise and sales tax revenues are recognized under the susceptible to accrual concept. Licenses and permits, charges for services (except for water and wastewater billings), fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Under the full accrual basis of accounting, revenues and expenses are identified with a specific period of time, and are recorded as incurred, without regard to the date of receipt or payment of cash. For example, water and wastewater service charges are recognized as revenues when billed rather than at the time when the actual payment of the bill is received, in contrast to license and permit fees which are recognized as revenues when payment is actually received.

Budget Presentation

Financial summaries and detailed departmental information are presented for each fund. The information presented for each fund includes a comparative fund summary with beginning and ending reserve balances, and a summary of revenues and expenditures. Revenues are presented for each fund by detailed sources, while summaries of expenditures are presented for both the department and function (i.e., personal services, supplies, etc.). Personnel and staffing level summaries are also presented for each individual fund and department. Graphs and charts of summary data have been presented where appropriate.

Following the fund summary data, detailed departmental and information is presented for each department. The detailed information consists of a department summary including (a) the mission statement for the organization's component departments, (b) a brief description of the department/program, outlining the major areas of responsibility; (c) Strategic Plan goals for the department; (c) performance indicators; and (d) budget notes. The department summary is presented in order to communicate to the reader the duties and goals of the department more clearly. Following the department summary is a department expenditure summary, an authorized positions summary, and line-item, detailed expenditures. The financial information presented in the FY2015 budget document is consistent to information previously presented in previous budget documents. For comparative purposes, expenditures summary includes amounts for (1) 2012-13 actual (audited) amounts; (2) 2013-14 adopted budget amounts; (3) 2013-14 adjusted budget amounts (as amended through May 31, 2014); (4) 2013-14 estimated amounts; and (5) 2014-15 adopted budget amounts. The "Var %" column represents the percentage change from the FY2014 to FY2015 amounts.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

EXECUTIVE SUMMARY

BASIS OF ACCOUNTING - FUND ACCOUNTING

The City uses funds to report its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental function or activities. A fund is a separate accounting entity with a self-balancing set of accounts. There may be one or several departments accounted for in a single fund. For example, the General Fund accounts for approximately thirty departments. The departments in the General Fund are categorized by function: general government, community development, public safety and public works.

The format of the account numbers represent the fund, department, function and account for each line item in the budget as follows:

XXX – XXXX – XXX – XXXX
Fund – Department – Function – Account

Below is a description followed by a chart of the various funds, departments, and their functions:

Governmental Fund Types

General Fund

The General Fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues of the General Fund are property taxes, sales and use taxes, franchise fees, permit fees, fines and forfeitures.

Special Revenue Funds

The Special Revenue Funds are used to account for all financial transactions in which the revenues are derived from special sources and may only be expended for certain, restricted expenditures. There are fourteen (14) special revenue funds.

Debt Service Fund

The Debt Service Fund is used to account for the payment of interest and principal on all general obligation debts of the City. The primary source of revenues for the Debt Service Fund is property taxes.

Capital Project Funds

The Capital Project Funds are used to account for the proceeds from the sale of obligation bonds and certificates of obligation and expenditures of those proceeds for the acquisition of fixed assets as designated in each bond issue.

CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY

Governmental Fund Type

*General Fund - 101	Special Revenue Funds	Debt Service Fund	Capital Project Funds
<p style="text-align: center; background-color: #800000; color: white; padding: 2px;">General Government (510)</p> <ul style="list-style-type: none"> Council At-Large Pos. #1 (1121) Council At-Large Pos. #2 (1122) Council - District 1 (1123) Council - District 2 (1124) Council - District 3 (1125) Council - District 4 (1126) Council - Mayor (1127) City Manager (1200) Human Resources (1210) Economic Development (1211) City Secretary (1300) Finance (1400) Municipal Court (1417) City Attorney (1500) City Prosecutor (1600) General Government (1800) Building Maintenance (1840) 	<p style="text-align: center; background-color: #008000; color: white; padding: 2px;">*Hotel/Motel Fund - 212</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">MC Technology Fund - 213</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">Beautification Fund - 214</p> <p style="text-align: center; background-color: #000080; color: white; padding: 2px;">Law Enforcement Fund - 215</p> <p style="text-align: center; background-color: #FF8C00; color: white; padding: 2px;">Com. Dev. Block Grant - 216</p> <p style="text-align: center; background-color: #000080; color: white; padding: 2px;">Police Asset Forfeiture Fund - 218</p> <p style="text-align: center; background-color: #008000; color: white; padding: 2px;">Park Land Dedication Fund - 219</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">Juvenile Case Manager Fund - 222</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">MC Child Safety Fund - 223</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">MC Building Security Fund - 224</p> <p style="text-align: center; background-color: #000080; color: white; padding: 2px;">MUD Fire Services Fund - 226</p> <p style="text-align: center; background-color: #000080; color: white; padding: 2px;">Police Fed. Forfeiture Fund - 227</p> <p style="text-align: center; background-color: #008000; color: white; padding: 2px;">PEG Capital Fund - 228</p> <p style="text-align: center; background-color: #000080; color: white; padding: 2px;">Fire Station No. 3 Oper. - 230</p>	<p style="text-align: center; background-color: #800000; color: white; padding: 2px;">*Debt Service Fund - 301</p>	<p style="text-align: center; background-color: #FF8C00; color: white; padding: 2px;">Seabourne Creek Capacity Fund - 401</p> <p style="text-align: center; background-color: #FF8C00; color: white; padding: 2px;">Dry Creek Detention Fund - 407</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">General Supplemental Fund - 410</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">2007 GO Bond Fund - 415</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">2010A CO Bond Fund - 418</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">*2010B CO Bond Fund - 419</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">*2012 CO Bond Fund - 220</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">2012A & 2013A CO Bond Fund - 421</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">*2013 CO Bond Fund - 422</p> <p style="text-align: center; background-color: #800000; color: white; padding: 2px;">*2014 CO Bond Fund - 423</p> <p style="text-align: center; background-color: #FF8C00; color: white; padding: 2px;">Bamore Rd Cnty Mobility Fund - 430</p> <p style="text-align: center; background-color: #FF8C00; color: white; padding: 2px;">Spacek Rd Cnty Mobility Fund - 431</p> <p style="text-align: center; background-color: #FF8C00; color: white; padding: 2px;">Bryan Road Cnty Mobility Fund- 433</p> <p style="text-align: center; background-color: #FF8C00; color: white; padding: 2px;">Airport Road Cnty Mobility Fund - 434</p>
<p style="text-align: center; background-color: #008000; color: white; padding: 2px;">Community Development (540)</p> <ul style="list-style-type: none"> Planning (1900) Engineering (1921) Code Enforcement (1935) Health (1941) Communications (1950) Parks & Recreation(1953) 			
<p style="text-align: center; background-color: #000080; color: white; padding: 2px;">Public Safety (520)</p> <ul style="list-style-type: none"> Police (3000) Emergency Management (3032) Animal Control (3034) School Resource Officers (3036) Fire (3100) Fire Marshal (3133) 			
<p style="text-align: center; background-color: #FF8C00; color: white; padding: 2px;">Public Works (530)</p> <ul style="list-style-type: none"> Public Works (5022) Street Lighting & Signals (5023) Fleet Maintenance (5025) Solid Waste Services (5026) 			

* Major Fund for Reporting Purposes.

CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY

Proprietary Fund Types

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business. The costs of providing the goods or services are recovered through user charges. The Water and Wastewater Funds, which are considered enterprise funds, include the Water and Wastewater Operating Fund, as well as, nine (9) other special projects funds related to water and wastewater operations. The Civic Center Fund is also an enterprise fund.

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. The intent of each internal service fund is to recover the cost of providing those services from internal user charges. The Insurance Fund is used to account for the costs associated with maintaining health, dental and life insurance coverage for current employees and retirees. The Fleet Replacement Fund is used to account for rental and replacement of City vehicles. The Technology Fund is used to account for the cost of maintaining the City's centralized computer operations and to account for the replacement of the City's information technology equipment.

Proprietary Fund Type	
Enterprise Funds	Internal Service Funds
Water & Wastewater Fund - 501	Insurance Fund - 601
Spacek Rd Lift Station Fund - 509	Fleet Replacement Fund - 602
Water Plant #6 Fund - 510	Technology Fund - 603
Subsidence Fund - 514	
W/WW Supplemental Fund - 515	
Bryan/Spacek Rd Impact Fee Fund - 516	
Water Impact Fee Fund - 517	
Sewer Impact Fee Fund - 518	
GRP Water Projects Fund - 520	
FM 2977 Water Imp Fund - 523	
Civic Center Fund - 560	

FINANCIAL MANAGEMENT POLICIES

The Financial Management Goals and Objectives for the City include polices for General Guidelines, Operating Budgets, Capital Improvements, Debt Management, Financial Reporting, Purchasing, Cash and Investments, and General Accounting Guidelines. These policies are located in the Supplemental Information Section of the budget book.

CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY

COMMUNITY PROFILE

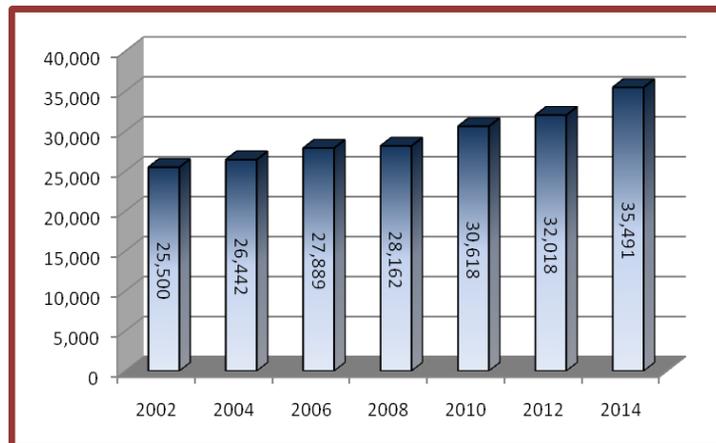
The City is located in the Gulf Coast area of Texas in the geographic center of Fort Bend County. Rosenberg is only 30 miles southwest of downtown Houston and is readily accessible on Interstate 69 with modern highway, rail and utility infrastructure. The City encompasses approximately 37.2 square miles; and with the extraterritorial jurisdiction, it encompasses 108 square miles, the majority of which is currently undeveloped. Rosenberg offers access to a diverse and affordable workforce and is a prime location for retail trade.

The City was founded in 1883 and incorporated in 1903, and currently operates under a Council-Manager form of government. The City Council is comprised of a Mayor and six council members, and is responsible for enacting legislation in the form of ordinances, resolutions, and regulations governing the City. The City Manager is the chief administrative officer of the City, and is responsible for enforcement of laws and ordinances, as well as appointment of the various department heads of the municipal organization.

Population Growth

Fort Bend County is one of the fastest growing counties in the nation and Rosenberg is not far behind. Rosenberg has seen phenomenal growth over the last decade. Between 2002 and 2014, Rosenberg's population grew by approximately 39% and such growth is anticipated to continue over the next decade.

Population Growth



City Services

The City continues to provide to its citizens those services that have proven to be necessary and meaningful. Major services provided under general government and enterprise functions include: police services, fire services, streets and drainage, water and wastewater utilities, solid waste services, code enforcement, parks and recreation, community development, planning and general administrative services. The City also offers a Civic Center and aggressive economic development. Internal services of the City, accounted for on a cost reimbursement basis, are the employee insurance coverage, fleet replacement, and Technology services.

Facts about Rosenberg

The RDC provides a summary of facts about the City on an annual basis. The summary for 2014 is presented on the following two pages and includes information on location, demographics, education, labor, employers, development, transportation, housing, finance, utilities, community services and target industries.

CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY

ECONOMIC DEVELOPMENT

Rosenberg, Texas Fast Facts 2014

Location:

Total Land Area	37.2 Sq. miles
Residential	35%
Parks and Floodways	3%
Commercial/Industrial	10%
Commercial/Undeveloped	53%
Land in Rosenberg ETJ	70.8 Sq. miles

Demographics:

Population	
2000 (Census)	24,043
2010 (Census)	30,618
2013 (Claritas)	32,018
2014	35,491
Median Age of Population	31.9 years
Population by Age	
4 years and under	8.6%
5 years to 20 years	27%
21 years to 64 years	55%
64 years and over	9.4%
Total Households	10,756
Total Families	8,081
Median Household Income	\$44,691
Education Levels	
High school or higher	75.8%
Bachelor's degree or higher	14.7%

Education:

Enrollment for Lamar CISD	27,096
All campuses "Met Standard". (Highest Possible Rating)	
11 Exemplary Campuses	
13 Recognized Campuses	
36 Total Campuses	
Student/Teacher Ratio	17.6 to 1
Area Colleges and Universities	
Wharton County Junior College	
Texas State Technical College	
University of Houston	
Rice University	
Houston Baptist University	

Labor:

Unemployment Rate (June 2014): 4.9%.
 Labor Force: 15,588
 Future job growth over the next 10 years is projected to be 36.9%.
 Texas is a "Right to Work" state.
 Skills Development Fund - Grants.

Largest Employers:

Private Sector	
Allied Concrete	Encapsulite Int.
AT&T	Engelbrecht Manufacturing
Bass Construction Co.	Frito-Lay, Inc.
Benedettini Cabinetry	Gurecky Manufacturing
Biotics Research	Murphy Industries
Bison Building Materials	National Oilwell Varco, Inc.
BMC West	Seatech, Ltd.
Camesa, Inc.	Si Environmental
CenterPoint Energy	Silver Eagle, Inc.
Elge, Inc.	Texana MHR Center
Government Sector	
Lamar CISD	
City of Rosenberg	
Fort Bend County Annex	
Texas Department of Transportation	

Development:

Certificates of Occupancy Issued		
FY	Commercial	Residential
2013	143	223
2012	94	150
2011	121	127
2010	133	118

Residential Development
 3,250 acres currently being developed
 3,733 new homes built since 2003

Commercial Development
 184 acre business park under development

Transportation:

- Located within an hour from Houston Hobby Airport and Bush Intercontinental Airport.
- Kansas City Southern Railroad, Union Pacific Railroad, and Burlington Northern Santa Fe Railroad.
- Interstate 69, State Highway 36, U.S. Alternate 90A, and Spur 10.
- 40 miles from Port of Houston and 57 miles from Port Freeport.

*projected
 Sources: Census, ACS, Applied Geographic Solutions (AGS), City of Rosenberg, Claritas

Randall Malik, Economic Development Director
 832-596-3330
 RosenbergEcoDev.com



CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY

ECONOMIC DEVELOPMENT

Rosenberg, Texas Fast Facts 2014

Housing:

In 2010, the U.S. Census ACS estimated the total number of housing units to be 11,162. Rosenberg's median home value is approximately \$103,000. The cost of living for Rosenberg is 8.1% lower than the U.S. average.

Finance:

Growth in Tax Base:

2014 Total Market value is \$2,268,973,988
Current Tax Rate of \$0.49 per \$100 Assessed Property Value

Tax Year	Current Assessed Value	% Change From Prior Year
2014	\$1,896,159,898	4.6%
2013	\$1,812,990,131	9.0%
2012	\$1,663,902,888	5.4%
2011	\$1,578,343,288	-0.8%
2010	\$1,591,045,883	-1.0%
2009	\$1,606,880,342	4.2%

City of Rosenberg	\$0.49000
Lamar CISD	\$1.39005
Fort Bend County	\$0.49976
Total	\$2.38981

General Fund revenues reported for fiscal year ending September 30, 2014 were \$22,292,120.

As of September 30, 2014, tax supported debt was \$63,047,415.

The City of Rosenberg has a bond rating of AA3 from Moody's and A+ from Standard & Poors.

Utilities:

Water & Sewer	
City of Rosenberg	832-595-3400
Gas Service	
CenterPoint Energy	800-752-8036
Electric Service	
Texas has deregulated electric service. Providers can be found at www.electricitytexas.com .	
Telephone Service	
AT&T	800-288-2020

Community Services:

City of Rosenberg	832-595-3300
Emergencies	Dial 911
Police Department Non-emergencies	832-595-3700
Fire Department Administrative Office	832-595-3600
Municipal Court	832-595-3450
OakBend Medical Center - Jackson Street	281-341-3000
OakBend Medical Center - Williams Way	281-341-2000
University of Texas - MD Anderson Cancer	713-792-2121
Fort Bend County Libraries	281-342-4455

Target Industries

Machinery/Specialty Machining

- Machine shops serving the oil and gas industry
- Construction and mining machinery

Specialty foods

- Foods targeted toward niche markets
- Snack foods
- Frozen specialty foods
- Processed seafood

Packaging

- Packaging materials and plastics
- Contract packaging and manufacturing
- Food packaging
- Pharmaceutical packaging

Logistics/Distribution

- Multi-modal terminal facilities and operators
- Specialized trucking
- Food distribution
- Pharmaceuticals/medical supplies distribution

Pharmaceuticals/Medical products

- Generic pharmaceutical manufacturing
- Agriceuticals
- Plastic medical disposables and other supplies
- Basic assembled medical products

Business services

- Energy related technical support
- Financial activities
- Office administrative support
- Offices of real estate agents



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

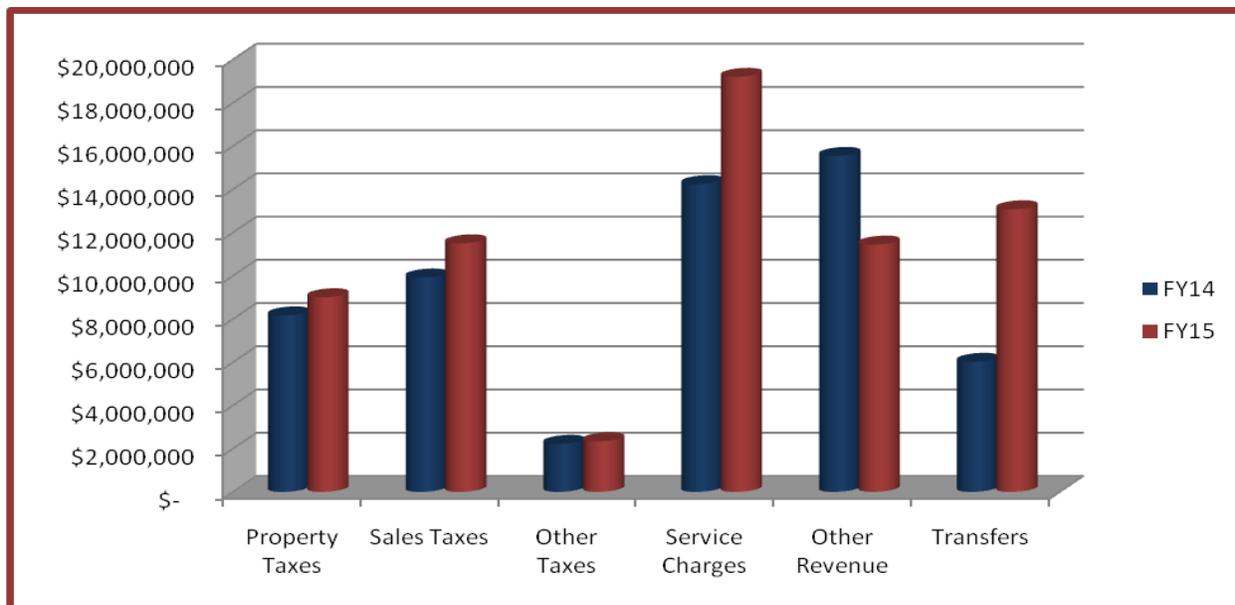
EXECUTIVE SUMMARY

FINANCIAL SUMMARIES

REVENUE OVERVIEW

Total revenues for all funds, including transfers are \$66,574,303 for FY2015, an increase of \$10,463,885, or 18.7% from fiscal year 2013-14 (FY014) adjusted budgeted revenues of \$56,110,418. The increase is due to a large increase in property tax and sales tax, as discussed in more detail below. Charges for services increased due to slight increases in the garbage rates, wastewater rates and the subsidence fees. The Transfers are also increased greatly due to transfers within the Water/Wastewater Funds. The Other Revenues reported in FY2014 include the proceeds from debt that was issued in FY2014. Debt issuance for FY2015 is not included in the FY2015 budget but may be presented at a later date as a budget adjustment, as it was in FY2014.

Revenues by Source



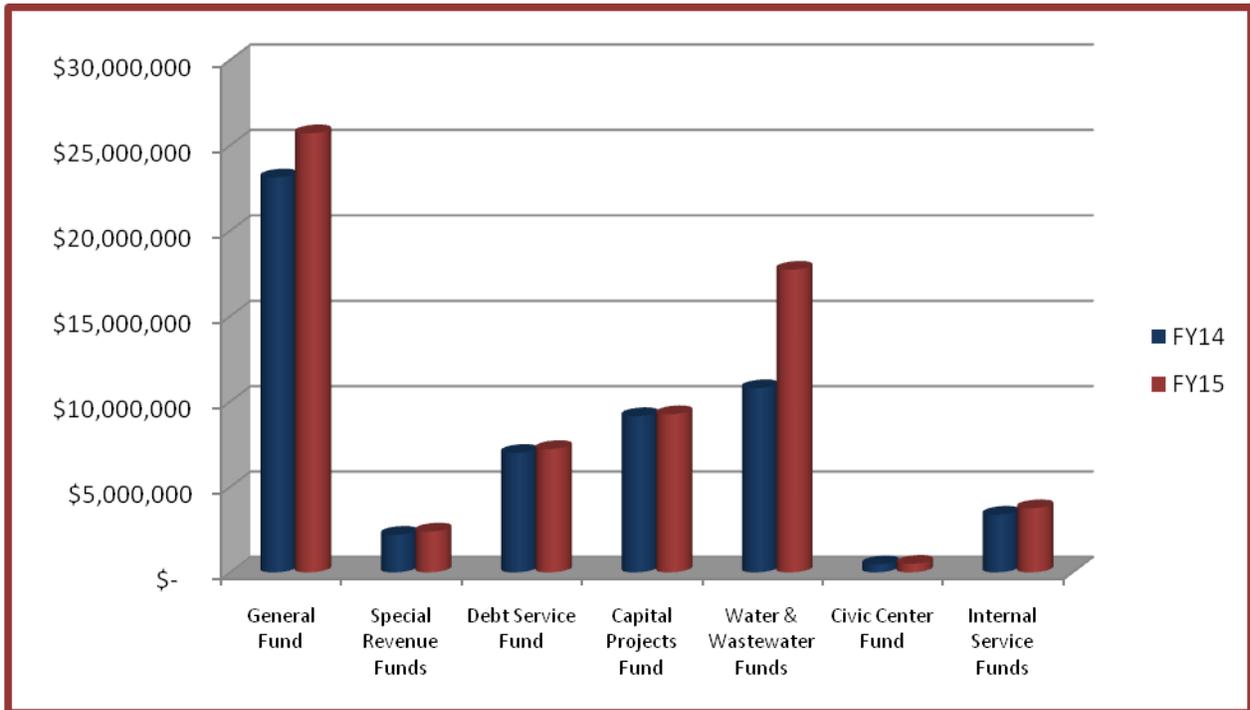
Revenues summarized by revenue source, presenting the percentage change from prior year budget amounts, are as follows:

	2014-15 Budget	2013-14 Budget (As Amended)	Percent Increase (Decrease)
Property taxes	\$9,004,000	\$8,166,017	10.3%
Sales taxes	11,500,000	9,921,382	15.9
Other taxes	2,343,500	2,222,500	5.4
Service charges	19,204,356	14,238,792	34.9
Other revenue	11,444,546	15,542,973	-26.4
Transfers	13,077,901	6,018,754	117.3
Totals	\$66,574,303	\$56,110,418	18.7%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

EXECUTIVE SUMMARY

Revenues by Fund



Total revenues, including transfers from other funds and summarized by fund type, presenting the percentage change from prior year budget amounts as amended, are as follows:

	2014-15 Budget	2013-14 Budget As Amended	Percent Increase (Decrease)
Governmental Fund Types:			
General Fund	\$25,711,514	\$23,128,344	11.2%
Special Revenue Funds	2,392,019	2,202,695	8.6
Debt Service Fund	7,223,848	6,998,537	3.2
Capital Project Funds	9,260,059	9,151,013	1.2
Proprietary Fund Types:			
Water & Wastewater Funds	17,724,094	10,784,458	64.4
Civic Center	502,910	470,403	6.9
Internal Service Funds	3,759,859	3,374,968	11.4
Totals	\$66,574,303	\$56,110,418	18.7%

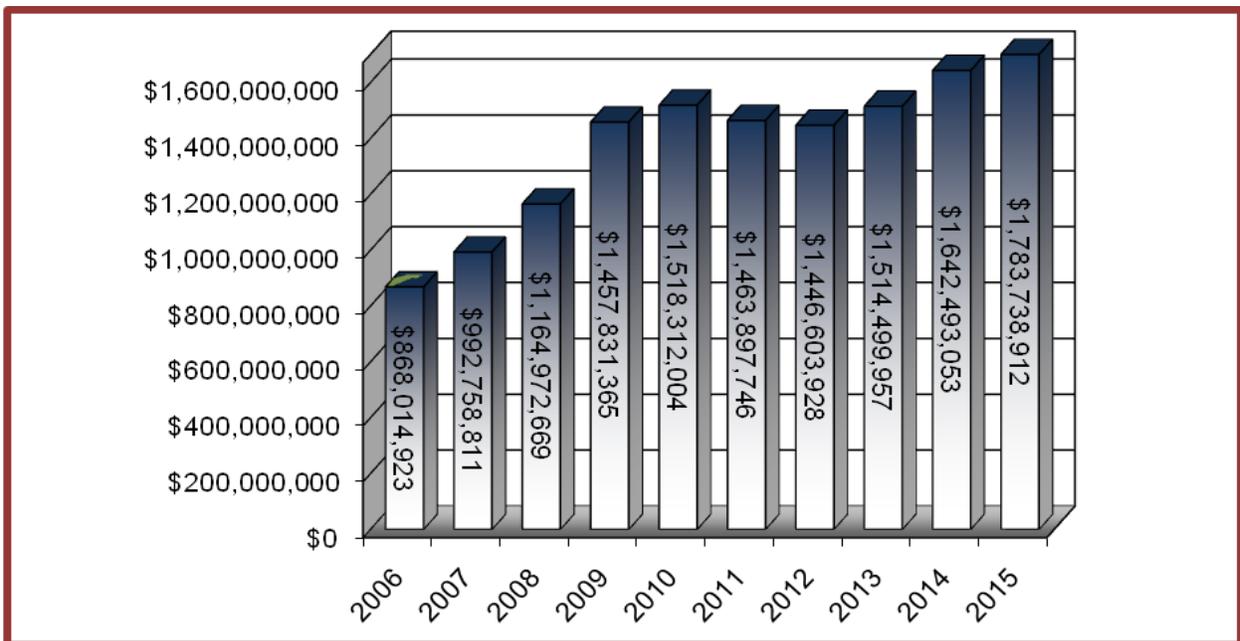
CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY

Ad Valorem (Property) Taxes

A significant source of revenue for the City is property tax. The total market value of property for FY2015 (Tax Year 2014) as determined by the Fort Bend Central Appraisal District (CAD) is \$2.269 billion. Of this total, there are various exemptions and abatements of \$485 million, resulting in a net taxable value of \$1.784 billion. The net taxable value for Tax Year 2014 represents an increase of \$141 million or 8.6% from the Tax Year 2013 valuation. The net taxable value for the City of Rosenberg has more than doubled in the past ten years.

Net Taxable Property Values



Property values within the City are assessed by the CAD as of January 1 each year. After January 1, notices of appraised values are mailed to the taxpayer. Following notification, a time period follows in which CAD permits taxpayers to file property valuation protests for review by the CAD Appraisal Review Board. By July 25, the CAD must provide a "certified tax roll" to each taxing entity in the County. The City Council must then set the tax rate necessary to fund the operations of their respective entity. Once the tax rate is set by the governing body, the entities then begin assessing property taxes as of October 1. Property taxes then become delinquent after January 31 of the following year.

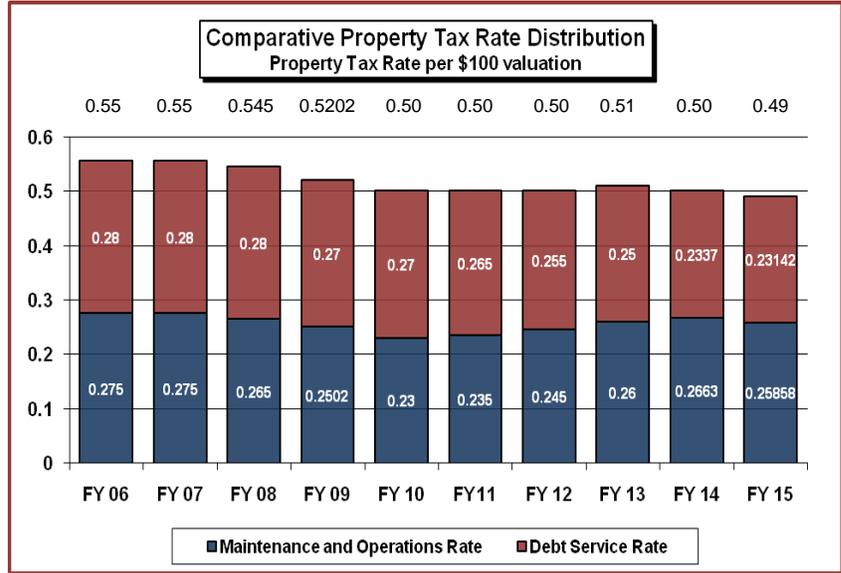
The City allows certain exemptions which are allowed by state law and/or local statutes. For example, the City grants an over-65 exemption of \$30,000 on the value of a residential homestead. In addition to the over-65 exemption, the State of Texas also permits exemptions for property used as agricultural, governmental or religious purposes, or veterans and disabled exemptions. The City Council chose to adopt a local homestead exemption of 1% with a \$5,000 minimum in tax year 2008 in order to reward those citizens who have chosen to make Rosenberg their home.

CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY

Tax Rate

The City's adopted tax rate of \$0.49 per \$100 of taxable valuation is \$0.01 less than it was in FY2014 and is below the effective tax rate. The chart to the right represents a history of the tax rate since FY2006.



Tax Collections

The total amount of property taxes (including delinquent taxes, penalty and interest) allocated to the General Fund for FY2015 is \$4,754,000, which represents 18.5% of the total revenues of the General Fund. The corresponding amount of property taxes allocated to the Debt Service Fund for FY2015 is \$4,250,000, which represents 58.8% of the total revenues of the Debt Service Fund. The chart below reflects the amount property taxes collected as current taxes and delinquent taxes, as well as the outstanding taxes remaining for the last ten years.

Fiscal Year	Tax Year	Total Tax Levy *	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Collection as a Percent of Current Levy	Outstanding Delinquent Taxes (1)
2004-05	2004	4,365,512	4,216,828	96.6%	143,253	4,360,081	99.8%	5,431
2005-06	2005	4,906,120	4,707,628	96.0%	188,988	4,896,616	99.8%	9,505
2006-07	2006	5,543,692	5,387,768	97.2%	144,240	5,532,008	99.8%	11,684
2007-08	2007	6,377,436	6,182,287	96.9%	167,110	6,349,397	99.5%	28,040
2008-09	2008	7,514,043	7,401,558	98.5%	90,268	7,491,826	99.7%	22,218
2009-10	2009	7,532,243	7,313,380	97.1%	196,426	7,509,806	99.7%	22,438
2010-11	2010	7,418,588	7,150,469	96.4%	247,284	7,397,754	99.6%	20,835
2011-12	2011	7,362,449	7,235,625	98.3%	103,741	7,339,366	99.5%	23,083
2012-13	2012	7,870,255	7,794,028	99.0%	48,361	7,842,389	98.9%	27,865
2013-14	2013	8,462,389	8,373,460	98.9%	-	8,373,460	98.9%	-

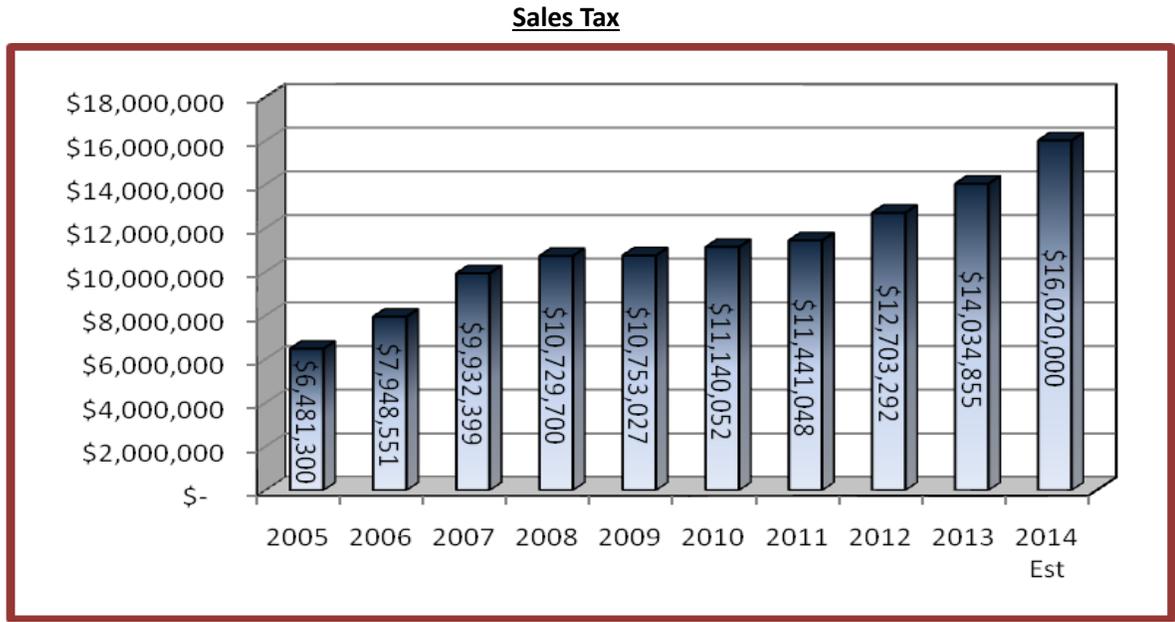
CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY

Sales Taxes

Another major source of revenue for the City is the 2.0% local sales tax. 1.5% is allocated as revenue to the General Fund and 0.5% is revenue to the Rosenberg Development Corporation Fund. Total sales tax revenue for FY2015 is budgeted for \$15,340,000, an increase of \$2,044,800 or 15.4% greater than FY2014 budget.

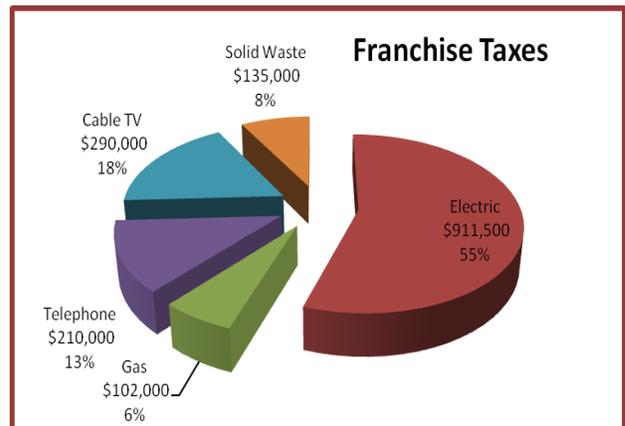
A historical summary of total sales tax revenues is presented in the chart below:



Sales tax revenue in the General Fund is budgeted for \$11,500,000 in FY2015, and comprises 44.7% of the total revenue in the General Fund.

Franchise Taxes:

Franchise taxes result from the operation of public utilities within the City. Revenues from franchise taxes on public utilities including electricity, natural gas, telephone, cable television and solid waste franchises amount to budgeted revenues for FY2015 of \$1,648,500, an increase of 0.4% from the FY2014 budgeted amount of \$1,642,500.



CITY OF ROSENBERG, TEXAS

2014-15 BUDGET

EXECUTIVE SUMMARY

Water and Wastewater Fund Revenues:

Revenues for the Water and Wastewater Fund are comprised primarily from water and wastewater customer billings. For FY2015, water revenue is anticipated to be \$4,290,000, which represents 48.4% of the total revenue in the Water and Wastewater Fund; revenues from wastewater (sewer) charges are anticipated to be \$4,140,000 for FY2015, and comprise 46.7% of the total revenues. The combined revenue of \$8.43 million generated from water and wastewater customer billings comprises 95.1% of the total revenues of the Fund. The remaining revenue in the fund results from various other fees and charges such as water and wastewater tap fees, late payment penalties, service charges, and interest earnings.

Based on the 2013 water and wastewater rate study, the current rates for the water utility are adequate to recover the water cost going forward. However, current rates for the sewer utility will continue to be inadequate to recover all sewer costs. While the water utility has been able to fund under recovered sewer costs, the customer base of the water utility is not the same as the sewer utility, it is inequitable to partially support the sewer utility with revenues from water customers. Accordingly, it was recommended that sewer rates be increased. While the water rates are currently expected to meet revenue needs over the next three years, the utility faces (1) uncertainty about revenue stability among Texas cities due to drought and extreme weather conditions; (2) mandates to reduce dependence on groundwater sources and to convert to alternative water supplies; and (3) a considerable amount of deferred maintenance for the water and sewer systems.

Since the water rates are adequate to cover the cost of providing water service to customers at this time, the water rates will remain at the current level. Sewer rates should continue to increase slightly so that the sewer charges can adequately cover the costs of providing the service. For FY2015, the \$2.97 per 1,000 gallons sewer rate for residential and commercial customers will increase from \$2.97 to \$3.10 per 1,000 gallons for gallons used over 2,000 gallons.

The Subsidence Fee, which is used to fund the mandates to reduce the City's groundwater use, will increase each year until 2016, at which time operational costs can be more closely projected and the Subsidence Rate can be adjusted accordingly. The subsidence rate for FY2015 will increase from \$1.20 per 1,000 gallons to \$1.40 per 1,000 gallons.

Interfund Transfers and General and Administrative Transfers:

Interfund transfers, general and administrative transfers, and in-lieu-of-tax transfers increased from \$1,484,056 in FY14 to \$1,429,813 in FY2015, a decrease of \$54,243 or 3.66%. General and administrative transfers have been calculated from appropriate Enterprise Funds to compensate funds for administrative services provided to the Enterprise Fund. Payments in-lieu-of-taxes are charged to the Enterprise Fund to equate property taxes lost due to municipal ownership of the activity.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

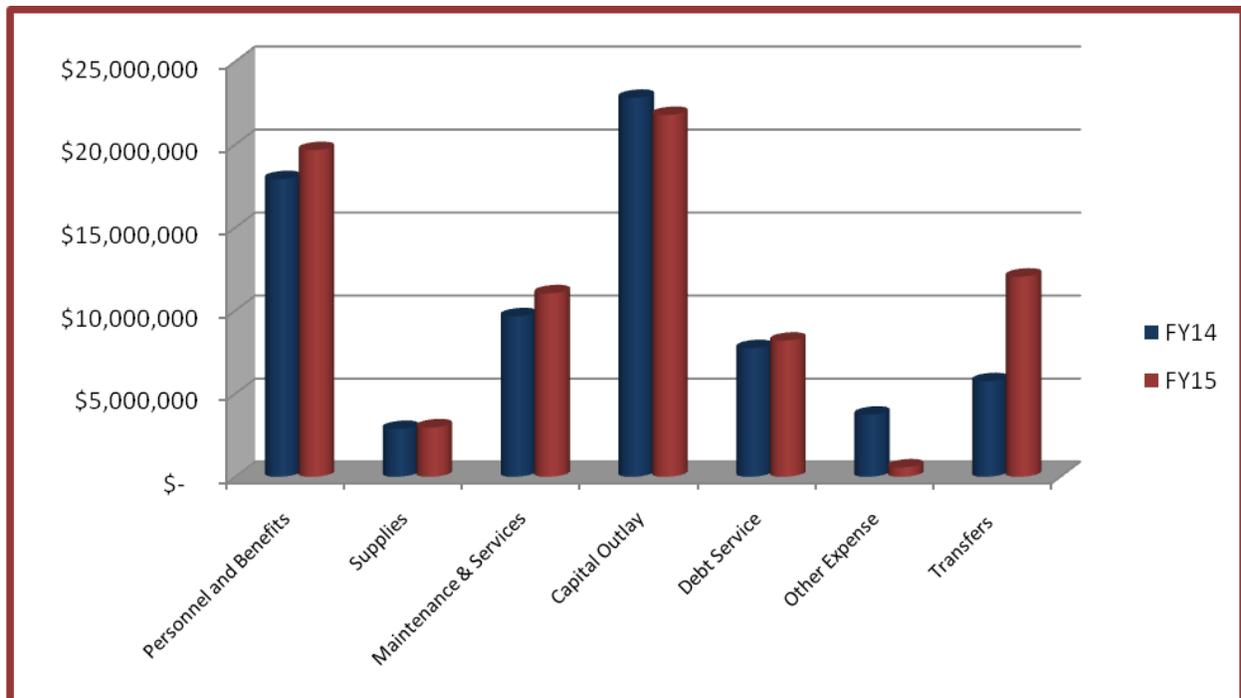
EXECUTIVE SUMMARY

EXPENDITURE OVERVIEW

Total authorized expenditures for all funds for FY2015 are \$76,279,354, an increase of \$5,767,024, or 8.18% from FY14 amended budget expenditures of \$70,512,330. The expenditures in the budget include amounts for operating expenditures for the various funds, departments, and agencies of the City, as well as capital improvements. The increase from FY2014 amended budget to the FY2015 budget is due to the transfers among the water/wastewater funds for capital expenditures. Expenditures summarized by fund type, presenting the percentage change from prior year budget amounts as amended, are as follows:

	2014-15 Budget	2013-14 Budget (As Amended)	Percent Increase (Decrease)
Governmental Fund Types:			
General Fund	\$25,711,514	\$24,062,112	6.9%
Special Revenue Funds	2,999,513	2,533,188	18.4
Debt Service Fund	7,223,848	6,957,338	3.8
Capital Project Funds	11,813,738	20,920,590	(43.5)
Proprietary Fund Types:			
Enterprise Funds	25,094,163	12,824,807	98.9
Internal Service Funds	3,436,578	3,214,295	6.9
Totals	<u>\$76,279,354</u>	<u>\$70,512,330</u>	<u>8.2%</u>

Comparative expenditures by object of expenditure are summarized in the following chart:



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

EXECUTIVE SUMMARY

Budgeted expenditures summarized by object of expenditure, presenting the percentage change from prior year budget amounts as amended, are as follows:

	2014-15 Budget	2013-14 Budget (As Amended)	Percent Increase (Decrease)
Personnel Services	\$19,669,242	\$17,924,815	9.7%
Supplies	2,973,446	2,877,285	3.3
Maintenance and Services	11,045,196	9,662,394	14.3
Capital Outlay	21,785,268	22,814,808	(4.5)
Debt Service	8,193,333	7,744,666	5.8
Other Expense	562,897	3,735,322	(84.9)
Transfers to other funds	12,049,972	5,753,040	109.5
Totals	\$76,279,354	\$70,512,330	8.2%

General Fund

The General Fund is the City’s largest single fund. Total expenditures for the General Fund are increased by \$1,649,402, or 6.9% from the FY14 adjusted budget. Items of interest funded in the General Fund include the following:

Personnel Changes:

Personnel expenditures, including salaries and benefits, account for 65% of the General Fund budgeted expenditures. For FY2015, personnel costs increased due to the inclusion of a merit increase based on a 2.5% average. Personnel costs also increased due to the addition of thirteen (13) personnel positions in the General Fund. These new positions are discussed in greater detail in the Personnel Overview section of the Executive Summary.

Building Maintenance:

A new department was added for Building Maintenance to provide ongoing quality maintenance for all City facilities. The department is made up of two employees: one being a new position and the other position being transferred from the Parks Department.

Public Works:

The budget for Public Works increased by approximately \$500,000. Three factors contributed to this increase: (1) as a City Council priority, street sweeping was increased from \$35,000 to \$104,000; (2) \$60,000 was added for annual tree trimming, and (3) the street overlay program was increased to \$800,000. Additionally, the solid waste collection expense was removed from the public works budget and setup as its own departmental budget.

Special Events:

A separate department was created for the Special Events including the Family 4th celebration and the Rosenberg Christmas Nights.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

EXECUTIVE SUMMARY

Water and Wastewater Fund:

Total expenditures in the Water and Wastewater Operations Fund decreased from \$9,116,383 in FY14 to \$8,864,822 for FY2015, a decrease of \$251,561, or approximately 2.8%. The most significant change in the Water and Wastewater Operations Fund included a decrease in the transfers to the 2014 Certificates of Obligation and the GRP Water Projects. This savings was off-set by increases in the wastewater plant operations and equipment maintenance.

Insurance Fund:

The Insurance Fund accounts for insurance premiums and related expenses for the City's health insurance plan. Expenditures for the Insurance Fund for FY2015 are budgeted at \$2,387,025 for premiums and related expenses, an increase of \$312,925, or 15.1% from FY14 budgeted expenditures of \$2,074,100. Although the City's health insurance premiums decreased slightly from FY2014, the budget increased due to the additional personnel and dependent coverage participation.

Fleet Replacement Fund:

Six (6) vehicles will be replaced in FY2015 resulting in expenditures for the Fleet Replacement Fund for FY2015 of \$218,000. This amount reflects a decrease of \$289,772 or 57.1% from the expenditures for FY14. Fourteen (14) other vehicles were scheduled to be replaced, but replacement was delayed due to the good condition and/or low mileage of the scheduled vehicles.

Technology Fund:

The Technology Fund serves and funds the technology needs of the City regarding all computer acquisitions and maintenance costs for all City departments. Revenues for the Technology Fund are derived from user charges imposed on the General Fund, Civic Center Fund and the Water and Wastewater Operating Fund. The total expenses for the Technology Fund for FY2015 are \$831,553. This amount reflects an increase of \$199,130, or 31.5% from the expenses for FY14. The increase is due to an increase in the number of personnel and projects that the Technology Department is implementing.

Capital Project Funds:

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 the general fund, special revenue funds, proprietary funds or internal service funds. These funds are used mainly to budget the use of bond proceeds and are presented as project-based budgets when the bonds are issued, rather than fiscal year budgets, since some projects may exceed one fiscal year. The total amount of expenditures budgeted for FY2015 in the capital projects fund include \$11,813,738. This amount is much larger than FY2014. The increase represents County Mobility Funds that will be used for improvements to Airport Avenue, Bryan Road and utility adjustments to Avenue H and Avenue I.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

EXECUTIVE SUMMARY

GENERAL DEBT SERVICE OBLIGATIONS

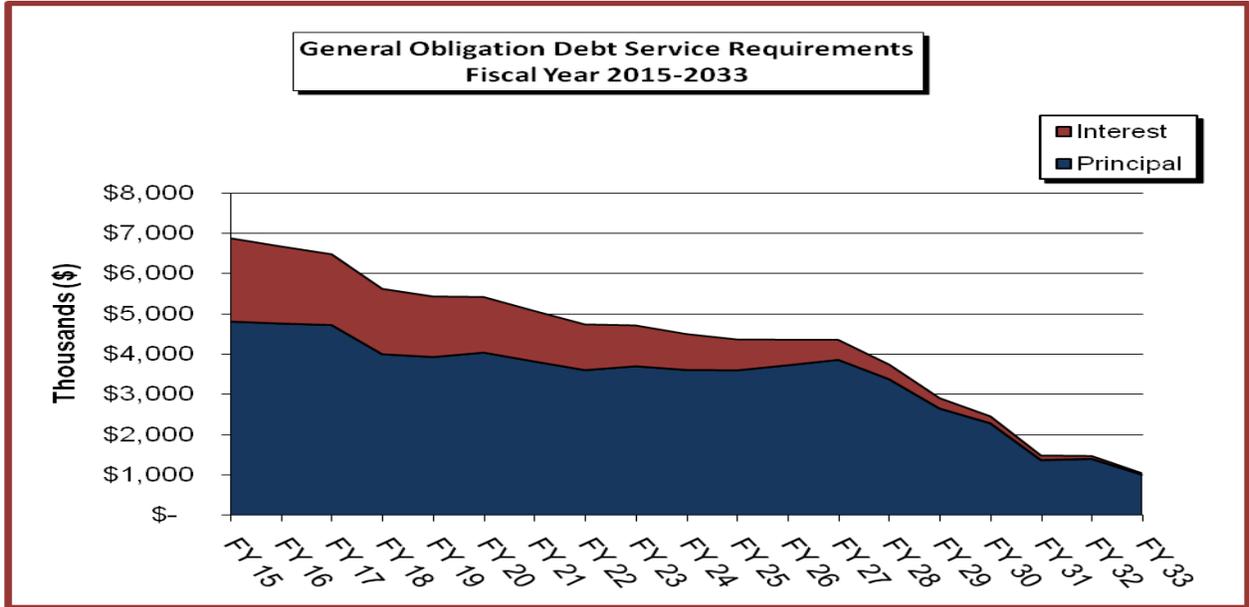
General Obligation Debt:

The debt service issued and outstanding debt service requirements include the following Certificates of Obligation, General Obligation and Refunding Bonds, Tax Notes and Other Promissory Notes:

	<u>Amount Issued</u>	<u>Amount Outstanding</u>
<i>Tax and Revenue Certificates of Obligation</i>		
Series 2006	\$ 4,565,000	\$ 3,380,000
Series 2007	4,570,000	3,645,000
Series 2008	6,080,000	4,815,000
Series 2008A	1,800,000	1,495,000
Series 2009	1,670,000	1,290,000
Series 2010A	2,800,000	2,430,000
Series 2010B	7,730,000	6,480,000
Series 2010C	2,775,000	1,775,000
Series 2012	8,600,000	7,740,000
Series 2012A	1,185,000	1,070,000
Series 2013	9,000,000	8,665,000
Series 2013A	650,000	595,000
Series 2014	5,000,000	5,000,000
 <i>General Obligation and Refunding Bonds</i>		
Series 2007	\$ 3,200,000	\$ 2,445,000
Series 2009	9,170,000	5,175,000
Series 2010	2,635,000	2,285,000
Series 2011	4,860,000	2,975,000
Series 2012	1,575,000	1,415,000
Series 2014	1,565,000	1,565,000
 <i>Tax Anticipation Notes</i>		
Series 2008	985,000	160,000
 <i>Promissory Notes</i>		
State Infrastructure Bank	1,000,000	<u>308,905</u>
 <i>Total General Obligation Debt Outstanding</i>		 \$64,708,905

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

EXECUTIVE SUMMARY



General Obligation debt service requirements per year are summarized as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 4,811,983	\$ 2,071,865	\$ 6,883,848
2016	4,761,922	1,916,954	6,678,876
2017	4,725,000	1,760,499	6,485,499
2018	4,000,000	1,624,256	5,624,256
2019	3,930,000	1,504,964	5,434,964
2020-2034	<u>42,480,000</u>	<u>8,580,248</u>	<u>51,060,248</u>
Totals	<u>\$64,708,905</u>	<u>\$17,458,786</u>	<u>\$82,167,691</u>

No statutory debt limit is imposed by either State law or City Charter. However, the City's Financial Goals and Objectives Policy limit debt to ten percent (10%) of the assessed value of taxable property. Currently, the City policy's net bonded debt is approximately \$130 million lower than the debt limit. The City's general obligation debt per capita is \$2,022, while the City's overlapping debt per capita is \$4,871 for a total debt per capita of \$6,894. Overlapping debt includes all taxing entities within the City limits of Rosenberg, such as the Lamar Consolidated Independent School District, Fort Bend Municipal Utility District No.'s 94, 144, 148, 152, 159 and 167, and Fort Bend County.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

EXECUTIVE SUMMARY

Enterprise Fund Debt:

Combination Tax and Revenue Certificates of Obligation were issued in 2010. Additionally a capital lease agreement for the Energy Efficiency Project was approved in 2009 as well as a State Energy Conservation Office Loan Agreement. The debt service requirements for the Enterprise Fund are summarized as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	667,258	155,967	823,224
2016	698,512	134,404	832,916
2017	721,102	111,814	832,916
2018	744,485	88,431	832,916
2019	637,495	64,226	701,722
2020-29	<u>1,155,663</u>	<u>79,512</u>	<u>1,235,174</u>
Total	<u>\$4,624,515</u>	<u>\$ 634,353</u>	<u>\$5,258,868</u>

PERSONNEL OVERVIEW

There are a total of 261 full-time positions for FY2015 which includes an increase of twenty-four (24) full-time positions over FY14 adopted budget. The increase includes eight (8) positions that were added during FY2014: School Resource Officer – Lieutenant, Animal Control Officer, Public Works Director, Building Inspector, Information Technology Specialist, and three (3) firefighters (converted from part-time). The FY2015 Budget also includes the addition of sixteen (16) positions including: GIS Technician, Health Inspector, Building Maintenance Worker, Light Equipment Operator for Public Works, Secretary II for the Planning Department, Police Officer, three (3) Communications Specialists for the Police Department, Communications Manager, Professional Standards/Compliance Officer for the Fire Department, an Administrative Assistant for Technology Services, a Customer Service Technician and three (3) firefighters (converted from part-time).

Total full-time positions for FY2015, by fund are summarized as follows:

<u>Fund/Department</u>	<u>FY2015</u>
General Fund	216
Special Revenue Fund (Fire Station No. 3)	13
Water & Wastewater Fund	25
Civic Center Fund	4
Information Services Fund	<u>3</u>
Total Full-Time Positions	<u>261</u>

Total personnel costs, including fringe benefits, for FY2015 are \$19,669,242 and comprise 26% of the City's overall budget.

CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

EXECUTIVE SUMMARY

CAPITAL IMPROVEMENTS PROGRAM (CIP)

In July 2014, the City Council approved a CIP program for FY2015. The CIP is reviewed and evaluated each year to reflect changing priorities. It provides a framework for identifying capital requirements, scheduling projects, coordinating related projects and identifying future fiscal impact. The plan indicates only a commitment to the plan, but does not in itself authorize any funding or debt issuance. Funding mechanisms must be adopted each year to pay for the improvements.

Selected CIP projects for FY2015 funding have been included in the FY2015 departmental budgets and in the Capital Projects Summary. The plan identifies various projects that will be financed with operating funds, the issuance of bonds, Rosenberg Development Corporation, contributions and grants from other entities and other funding sources.

Effect of Capital Improvements on Operations:

Many of the capital improvements included in the FY2015 budget are included as replacements of existing capital items. In these instances, the new equipment will continue to provide the current level of services to the City's citizens and/or customers. Other improvements may have an economic impact on future budgets. This information is provided for each project in the Capital Improvement Program section of the budget book.

FUND RESERVES

The fund balance reserve policies adopted by the City require minimum reserve balances of 20% of operating (non-recurring) expenditures, or a 72-day operating reserve. Based on the non-recurring expenditures, the required minimum ending fund balance for the General Fund would be \$4,975,503; the projected ending balance as provided in the budget is \$9,084,825, which represents 37% of operating expenditures, or a 131-day operating reserve. For the Water and Wastewater fund the required minimum ending balance, based on operating expenditures, should be \$1,601,455; the projected ending balance net of contingency as provided in the budget is \$5,212,023, which represents 65% of operating expenditures, or an 234-day operating reserve. The City remains in very sound financial condition with more than adequate reserves.

ROSENBERG DEVELOPMENT CORPORATION

In January 1995, voters authorized an additional 1/2-cent sales tax for the purpose of economic development. State of Texas statutes regulating the creation of this sales tax require the creation of a non-profit corporation with an appointed board of directors to oversee the corporation. The corporation's bylaws require the Board to approve the corporation's budget, which must then be approved by the City Council.

The corporation is presented as a component unit in the City's Comprehensive Annual Financial Report. Therefore, the corporation's budget is presented separately from the City's budget. The corporation's budget is presented as two funds: an operating fund and a capital projects fund. The revenues include approximately \$3.84 million in sales tax for FY2015. Expenditures are categorized as follows: administration, marketing, memberships and services, professional services, and infrastructure. The majority of the expenses, \$2,820,318 or 85.8% of the budget is for infrastructure improvements and debt service payments.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

EXECUTIVE SUMMARY

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Rosenberg for its annual budget for the fiscal year beginning October 1, 2013. In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. The 2013-14 budget award is the twenty-first consecutive year the City has received the award.



CITY OF ROSENBERG, TEXAS
2014-15 BUDGET
Organizational Goals Matrix

The purpose of this organizational goals matrix is to cross-reference the goals and objectives of the City of Rosenberg as an entity with those of each department. In 2014, the Rosenberg City Council approved the City of Rosenberg Strategic Plan. The City has developed goals that will help the organization plan and fulfill its mission for the next five (5) years. The City's goals will ultimately be achieved through the execution of the goals, strategies and action plans that have been developed at the departmental level.

STRATEGIC PLAN GOAL# 1

❖ *Effectively manage the growth that will occur in Rosenberg in the coming years.*

Animal Control

- Provide quality service to our community.

City Secretary

- Improve Record Storage Room.
- Develop a plan for additional departments to utilize the electronic document management system (EDMS), especially for those departments with permanent records.
- Transfer construction drawings microfilm onto electronic media.
- Begin training for a succession plan for the City Secretary position.

Civic Center

- Provide excellent customer service and satisfaction – 100% is the goal.
- Provide a clean, well maintained, updated and comfortable environment for all customers.

Code Enforcement

- Provide staffing to accommodate our City's accelerated growth.

Communications

- Anticipate and meet the changing needs of the community and organization.

Customer Service

- Implement the use of technology to help prepare for future growth and to alleviate some of the burden being placed on the Department staff by providing alternative payment options for customers.

Economic Development

- Update the Rosenberg Development Corporation's Strategic Plan.
- Business Expansion.
- Existing Business District Redevelopment.

Finance

- Respond to infrastructure deficiencies and ensure that funds are provided to achieve a balance between funding new facilities and services to proper maintenance of existing facilities and infrastructure.

Fire

- Maintain or enhance critical facilities.
- Maintain reliable equipment.

CITY OF ROSENBERG, TEXAS
2014-15 BUDGET
Organizational Goals Matrix

Fleet Maintenance

- Provide proper staffing to accommodate growing size of the fleet and changing technology.
- Acquire a new fleet facility and fuel site for the City of Rosenberg.

Human Resources

- Anticipate and respond to changes, and staffing trends including compensation methods which promote competitive salaries, incentives, and benefits for City positions.
- Training staff in employee relations and performance management; maintaining compliance with applicable rules, laws, and regulations; and expanding services and technology to provide for efficiency.

Mayor & Council

- The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.

Municipal Court

- The Municipal Court will provide a safe, professional, technologically-advanced environment.
- The Municipal Court will meet the current and future needs of the court customers and staff.

Parks & Recreation

- To provide new amenities and new facilities that will allow us to provide a consistent level of service and meet the growing needs of our community.
- To provide a consistent level of staffing that will allow the department to meet the anticipated future demands on Parks, Recreation and Special Event services.

Planning

- Manage responsible growth and development of the City and its ETJ.
- Respond to City Council and Planning Commission priorities in a way that is consistent with or better than other cities with a population of approximately 40,000.

Police

- Provide quality service to our community.
- Improve the safety of our community and the efficient mobility of traffic.

Public Works

- Improve the condition of our public infrastructure.
- Continue to research technology trends and address technology threats.
- Provide quality public works service to our community.

STRATEGIC PLAN GOAL# 2

❖ ***Enhance Rosenberg's quality of life for residents, businesses and visitors.***

Animal Control

- Actively involve residents and the business community in crime prevention and promoting community safety awareness.

Civic Center

- Be recognized as the premier meeting/special event resource for the community.

CITY OF ROSENBERG, TEXAS
2014-15 BUDGET
Organizational Goals Matrix

Code Enforcement

- Provide a safe and functional facility for staff and public convenience.

Communications

- Anticipate and meet the changing needs of the community and organization.

Customer Service

- Provide customers with greater accessibility to account information by providing up-to-date adequate information.

Economic Development

- Business recruitment.
- Business retention.
- Workforce development

Finance

- Increase the use of technology to enhance the services for the City Departments and employees.

Fire

- Increase personnel.

Fleet Maintenance

- Train personnel properly in order to maintain a professional level of service to the entire fleet.
- Create a safe working environment for the employees of the Fleet Department as well as our customers.

Human Resources

- Expanding services and technology to better serve the future needs; offer wellness programs that improve employee health and well-being and promote a healthy work environment.

Mayor & Council

- The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.

Parks & Recreation

- To give our staff the opportunity to attend off-site educational training sessions and to obtain additional certifications that will allow the department to provide a professional level of service that meets the demands of our citizens.
- To acquire the equipment necessary to ensure staff and citizen safety and to provide professionally maintained facilities.

Planning

- Mapping all city utilities (water, wastewater & drainage) and developing web-based interactive maps and an online PDF map library.

Police

- Actively involve residents and the business community in crime prevention and promoting community safety awareness.

Water and Wastewater

- Provide an effective wastewater collection treatment system to protect public health.
- Provide superior drinking water.

CITY OF ROSENBERG, TEXAS
2014-15 BUDGET
Organizational Goals Matrix

STRATEGIC PLAN GOAL# 3

❖ *Increase the public's confidence in the City of Rosenberg, its staff and its services.*

City Secretary

- Expand methods of transparency to the public.

Code Enforcement

- Research technology trends and address technology threats.

Communications

- Increase public confidence.

Customer Service

- Provide quality customer service in a timely and convenient manner.
- Provide more opportunities for advancement and incentives for professional development of staff.

Economic Development

- Facilitate Tourism Program.
- Communications.

Finance

- Provide accurate, timely and transparent information to all stakeholders.
- Further develop the Finance team and promote employee development and training to meet the increasing finance reporting requirements and provide excellent accounting services.

Fire

- Evaluating customer needs.
- Professional development.
- Seek opportunities for public and private partnerships.

Human Resources

- Controlling loss exposures and responding timely to concerns, questions, or complaints about health and safety issues.
- Training and development designed to increase individual and organizational productivity including succession planning efforts.

Mayor & Council

- The City of Rosenberg will increase the public's confidence in the City of Rosenberg, its staff and its services.

Municipal Court

- The Municipal Court will provide citizens a high level of confidence and exceptional customer service.

Parks & Recreation

- To increase sustainability and offer a wider variety of recreational and education programming to the community.
- To increase sustainability, visibility, and participation in all Special Events offered by the Department.

CITY OF ROSENBERG, TEXAS
2014-15 BUDGET
Organizational Goals Matrix

Planning

- Provide excellent internal and external customer service.

Police

- Research technology trends and address technology threats.

Technology

- Standardize and enhance internal service delivery.
- Upgrade technology infrastructure and formalize information security.
- Lay groundwork for deployment of digital city capabilities.

Water and Wastewater

- Provide 100% Customer satisfaction.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

2015 Department and Fund Relationships

DEPARTMENT	General Fund	Special Revenue Fund	Water & Wastewater Fund	Civic Center Fund	Capital Projects Fund	Internal Service Fund
Mayor/Council	X					
City Manager	X					X
Human Resources	X					X
Economic Development	X					X
City Secretary	X					X
Finance	X					X
Municipal Court	X	X				X
City Attorney	X					
City Prosecutor	X					
General Government	X					X
Building Maintenance	X					X
Planning	X					X
Engineering	X					
Code Enforcement	X					X
Health	X					X
Communications	X	X				X
Civic Center				X		X
Parks & Recreation	X	X				X
Special Events	X					
Police	X	X			X	X
Emergency Management	X					
Animal Control	X					X
School Officers & CG	X					X
Fire	X	X				X
Fire Marshal	X					X
Public Works	X	X			X	X
Street Lighting & Signals	X					X
Fleet Maintenance	X					X
Solid Waste	X					X
Customer Service			X			X
W/WW Administration			X			X
Water Production			X		X	X
Water Distribution			X		X	X
Wastewater Collection			X		X	X
Wastewater Treatment			X		X	X
Reclaimed Water			X		X	X
Techology	X	X	X	X		X



BUDGET SUMMMARIES

ROSENBERG
City Hall
HUB OF THE GULF COAST



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/1/2014	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 9/30/2015
	Note (1)			
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 9,588,717	\$ 25,711,514	\$ 25,711,514	\$ 9,588,717
SPECIAL REVENUE FUNDS:				
Hotel/Motel Fund	1,431,001	601,100	536,234	1,495,867
Municipal Court Technology Fund	19,819	18,010	24,100	13,729
Beautification Fund	46,773	24,014	19,500	51,287
Law Enforcement Fund	119,715	50	89,200	30,565
Community Development Block Grant Fund	-	250,000	250,000	-
Police Asset Forfeiture Fund	30,170	-	8,000	22,170
Park Land Dedication Fund	314,413	5,200	157,699	161,914
Juvenile Case Management Fund	168,966	18,060	21,680	165,346
Municipal Court Child Safety Fund	183,456	36,065	42,550	176,971
Municipal Court Building Security Fund	-	10,000	10,000	-
MUD Fire Services Fund	864,586	600,210	574,000	890,796
Police Federal Forfeiture Fund	29,933	-	12,000	17,933
PEG Fund	90,939	50,000	100,000	40,939
Fire Station No. 3 Operating Fund	376,596	779,310	1,154,550	1,355
Subtotal	3,676,367	2,392,019	2,999,513	3,068,872
DEBT SERVICE FUND	5,010,409	7,223,848	7,223,848	5,010,409
CAPITAL PROJECTS FUNDS	2,559,336	9,260,059	11,813,738	5,657
TOTAL GOVERNMENTAL FUNDS	20,834,829	44,587,440	47,748,613	17,673,656
PROPRIETARY FUND TYPES:				
ENTERPRISE FUNDS:				
Water & Wastewater Fund:				
Operating Funds	5,477,968	8,864,822	8,864,822	5,477,968
Restricted Funds	8,439,427	8,859,272	15,710,047	1,588,652
Civic Center Fund	27,283	502,910	519,294	10,899
Subtotal	13,944,678	18,227,004	25,094,163	7,077,519
INTERNAL SERVICE FUNDS:				
Insurance Fund	911,721	2,387,625	2,387,025	912,321
Fleet Replacement Fund	3,437,702	620,423	218,000	3,840,125
Technology Fund	325,901	751,811	831,553	246,159
Subtotal	4,675,324	3,759,859	3,436,578	4,998,605
TOTAL PROPRIETARY FUNDS	18,620,002	21,986,863	28,530,741	12,076,124
COMPONENT UNITS:				
Rosenberg Development Corporation	3,925,218	3,845,700	3,285,469	4,485,449
GRAND TOTAL	\$ 43,380,049	\$ 70,420,003	\$ 79,564,823	\$ 34,235,228

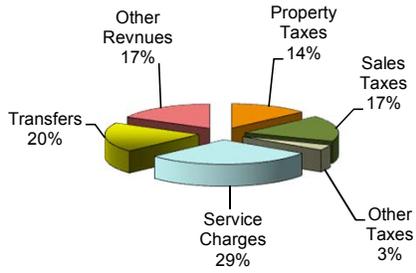
Notes:

(1) - Total beginning reserves, including restricted reserves.

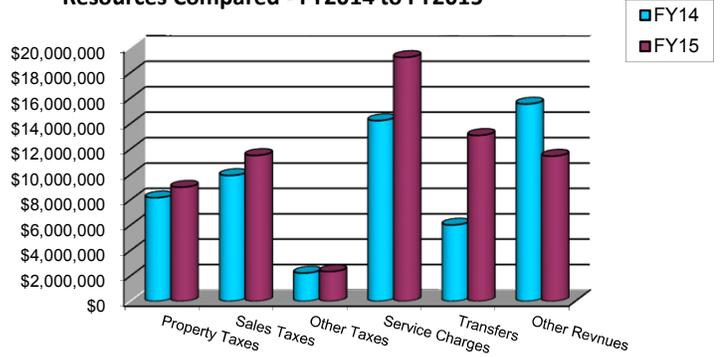
**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

Budget Summary - All Funds

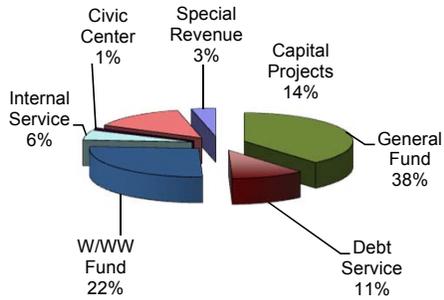
FY2015 Resources



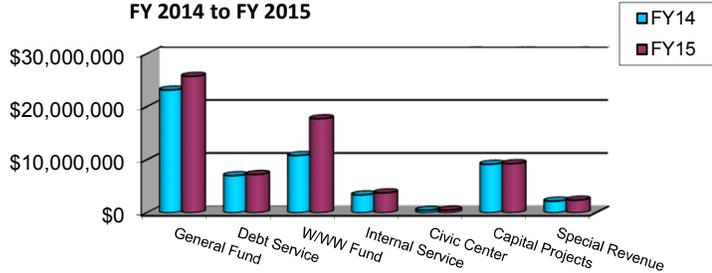
Resources Compared - FY2014 to FY2015



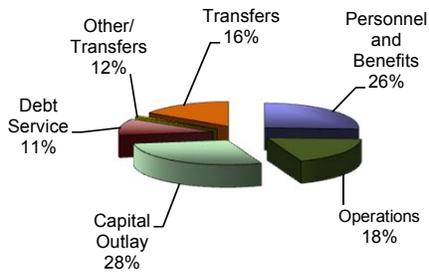
FY2015 Expenditures by Fund



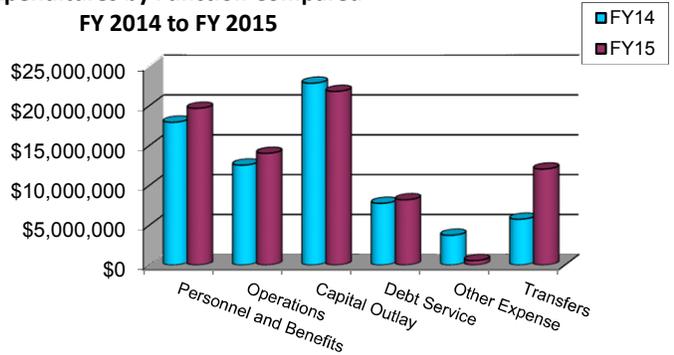
Expenditures by Fund Compared - FY 2014 to FY 2015



FY15 Expenditures by Function



Expenditures by Function Compared - FY 2014 to FY 2015



CITY OF ROSENBERG, TEXAS
2014-15 BUDGET

OVERALL SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND EQUITY

Description	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES			ALL FUNDS
	General Fund	Special Revenue Funds (1)	Debt Service Fund	Capital Projects Funds (2)	Enterprise Funds			2014-15 Budget
					Water & Wastewater Fund	Civic Center Fund	Internal Service Funds (3)	
BEGINNING BALANCE (Estimates)	\$ 9,588,717	\$ 3,676,367	\$ 5,010,409	\$ 2,559,336	\$ 13,917,395	\$ 27,283	\$ 4,675,324	\$ 39,454,831
REVENUES:								
Property taxes	4,754,000	-	4,250,000	-	-	-	-	9,004,000
Sales taxes	11,500,000	-	-	-	-	-	-	11,500,000
Other taxes	1,693,500	650,000	-	-	-	-	-	2,343,500
Licenses & permits	581,100	-	-	-	-	-	-	581,100
Charges for services	3,892,379	-	-	-	10,280,500	102,507	3,730,470	18,005,856
Fines & forfeitures	535,400	82,000	-	-	-	-	-	617,400
Interest revenue	5,000	2,109	6,000	2,250	5,225	-	3,050	23,634
Intergovernmental	1,054,656	789,000	-	8,968,392	260,000	-	-	11,072,048
Contributions	-	101,000	-	115,375	-	-	-	216,375
Other Revenue	106,150	-	-	-	-	-	26,339	132,489
TOTAL REVENUES	24,122,185	1,624,109	4,256,000	9,086,017	10,545,725	102,507	3,759,859	53,496,402
OTHER FINANCING SOURCES:								
Proceeds from debt issuance	-	-	-	-	-	-	-	-
Transfers in	1,589,329	767,910	2,967,848	174,042	7,178,369	400,403	-	13,077,901
TOTAL OTHER SOURCES	1,589,329	767,910	2,967,848	174,042	7,178,369	400,403	-	13,077,901
TOTAL RESOURCES	25,711,514	2,392,019	7,223,848	9,260,059	17,724,094	502,910	3,759,859	66,574,303
TOTAL FUNDS AVAILABLE	\$ 35,300,231	\$ 6,068,386	\$ 12,234,257	\$ 11,819,395	\$ 31,641,489	\$ 530,193	\$ 8,435,183	\$ 106,029,133
OPERATING EXPENSES:								
Personnel and Benefits	\$ 16,602,853	\$ 936,027	\$ -	\$ -	\$ 1,616,458	\$ 249,851	\$ 264,051	\$ 19,669,242
Supplies	1,732,044	62,950	-	-	1,081,842	84,600	12,010	2,973,446
Maintenance & services	5,981,798	294,123	-	225,463	1,570,745	111,293	2,861,775	11,045,196
Capital outlay	834,000	670,199	-	11,588,275	8,383,500	10,552	298,742	21,785,268
Debt Service	75,839	-	7,223,848	-	830,648	62,998	-	8,193,333
Other expense	-	-	-	-	562,897	-	-	562,897
TOTAL EXPENDITURES	25,226,535	1,963,299	7,223,848	11,813,738	14,046,090	519,294	3,436,578	64,229,382
OTHER FINANCING USES:								
Transfers Out	484,979	1,036,214	-	-	10,528,779	-	-	12,049,972
TOTAL OTHER USES	484,979	1,036,214	-	-	10,528,779	-	-	12,049,972
TOTAL EXPENDITURES & OTHER USES	25,711,514	2,999,513	7,223,848	11,813,738	24,574,869	519,294	3,436,578	76,279,354
TOTAL ENDING BALANCE	9,588,717	3,068,873	5,010,409	5,657	7,066,620	10,899	4,998,605	29,749,780
Reserve for contingencies	100,000	-	-	-	265,945	-	-	365,945
Restricted balance	-	3,016,231	-	-	5,355,767	-	-	8,371,998
ENDING BALANCE (4)	\$ 9,488,717	\$ 52,642	\$ 5,010,409	\$ 5,657	\$ 1,444,908	\$ 10,899	\$ 4,998,605	\$ 21,011,837

(1) Includes all Special Revenues Funds as listed on page C - 1.

(2) Capital Project Funds are project-based budgets and therefore cover more than one fiscal year.

(3) Includes Insurance, Fleet Replacement and Technology Funds.

(4) Undesignated/Unreserved Balance.

**CITY OF ROSENBERG
2014-15 BUDGET**

Capital Expenditures Summary

The City Manager develops and maintains a five-year plan for capital improvements which is reviewed annually by the City Council. The Capital Improvements Program (CIP) is a planning document only and does not authorize or fund projects. Only capital expenditures in excess of \$100,000 are included in the CIP. Toward the back of this document is a detailed description and summary of the CIP.

A summary of all capital expenditures included in the budget for Fiscal Year 2015, which may include items from the CIP, but also include smaller expenditures for items that are considered capital purchases, is presented as follows:

GENERAL FUND:	\$ 834,000
LAW ENFORCEMENT FUND:	40,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND:	250,000
PARK LAND DEDICATION FUND:	157,699
POLICE FEDERAL FORFEITURE FUND:	12,000
PEG CAPITAL FUND:	100,000
FIRE STATION NO. 3 OPERATING FUND:	110,500
CAPITAL PROJECTS FUNDS:	11,588,275
WATER/WASTEWATER CAPITAL PROJECT FUNDS:	8,383,500
CIVIC CENTER FUND:	10,552
FLEET REPLACEMENT FUND:	218,000
TECHNOLOGY FUND:	<u>80,742</u>
Total Capital Expenditures:	\$ 21,785,268
RDC CAPITAL EXPENDITURES:	1,350,375
GRAND TOTAL CAPITAL EXPENDITURES:	<u><u>\$ 23,135,643</u></u>

**CITY OF ROSENBERG
2014-15 BUDGET**

Budgeted Capital Expenditures

Fund	Department/Project Description	2013-14 Budget	2013-14 Estimate	2014-15 Budget
GENERAL FUND				
Health (101-1941)				
	Computer Hardware/Software	\$ -	\$ -	\$ 2,000
	Health Total	-	-	2,000
Police (101-3000)				
	Computer Hardware/Software	7,175	7,175	-
	Police Total	7,175	7,175	-
Public Works (101-5022)				
	Street Overlay	739,892	739,892	800,000
	Crack Sealing	32,000	32,000	32,000
	Public Works Total	771,892	771,892	832,000
	General Fund Total	\$ 779,067	\$ 779,067	\$ 834,000
SPECIAL REVENUE FUNDS				
LAW ENFORCEMENT FUND (215)				
	Machinery & Equipment	\$ 64,692	\$ 64,692	\$ 40,000
	Law Enforcement Fund Total	64,692	64,692	40,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND (216)				
	North Side Sewer Phase IX (CP1407)	301,063	246,464	-
	North Side Water Improvements - Phase II (CP1505)	-	-	250,000
	CDBG Fund Total	301,063	246,464	250,000
PARK LAND DEDICATION FUND (221)				
	Improvements O/T Buildings	66,624	66,624	157,699
	Park Land Dedication Fund Total	66,624	66,624	157,699
POLICE FEDERAL FORFEITURE FUND (227)				
	Machinery and Equipment	25,000	25,000	12,000
	Police Federal Forfeiture Fund Total	25,000	25,000	12,000

**CITY OF ROSENBERG
2014-15 BUDGET**

Budgeted Capital Expenditures

Fund	Department/Project Description	2013-14 Budget	2013-14 Estimate	2014-15 Budget
PEG CAPITAL FUND (228)				
	Machinery and Equipment	50,000	50,000	100,000
	PEG Capital Fund Total	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>
FIRE STATION NO. 3 OPERATING FUND (230)				
	Motor Vehicles	-	-	48,000
	Personal Protective Equipment	60,000	60,000	62,500
	Fire Station No. 3 Operating Fund Total	<u>60,000</u>	<u>60,000</u>	<u>110,500</u>
	Special Revenue Funds Total	\$ 567,379	\$ 512,780	\$ 670,199

CAPITAL PROJECTS FUND

Administrative Offices (CP1210)	489,235	-	-
Airport Ave Phase I (CP1304)	2,991,315	2,611,315	-
Airport Ave Phase II (CP1501)	-	380,000	2,200,000
Animal Control Facility (CP1101)	66,656	66,656	-
Bamore Road Phase III (CP1211)	1,423,478	1,393,478	-
Bamore Road Phase IV (CP1317)	810,344	573,185	-
Blume Rd Phase II (CP0908)	168,374	-	-
Bryan Road (CP1103)	869,886	1,137,045	6,788,408
Dry Creek Drainage (CP1405)	1,592,764	1,641,336	(A)
Fire Station No. 3 - Building (CP1203)	761,765	761,765	-
Hwy 36 Drainage (CP1205)	75,000	75,000	-
Lift Station No. 11 Replacement (CP1411)	1,260,000	1,260,000	(A)
Old Richmond Rd (CP1305)	500,000	500,000	(A)
One Way Pairs (CP1213)	44,286	44,286	-
One Way Pairs (CP1213)	906,409	906,409	968,453
Police Safety Communications System (CP1303)	321,121	321,121	72,202
Repair Sidewalks (CP1315)	250,000	270,694	(A)
Sanitary Sewer Pipe Bursting (CP1410)	4,269,400	4,269,400	(A)
School Sidewalks (CP1306)	223,812	203,118	-
Seabourne Creek Drainage Phase III (CP1403)	96,127	111,206	220,716
Sewer Infiltration (CP1309)	22,439	22,439	-
Spacek Road Improvements Phase II (CP1212)	665,296	665,296	969,079
Terry HS Reuse Project (CP1105)	20,120	20,120	-
Water Plant No. 5 Expansion (CP1204)	1,035,207	382,467	-
Water Reuse Projects (CP0905 & CP1105)	683,170	683,170	(A)
Water Reuse (CP1105)	28,242	28,242	-
Water Well #5 Tank (CP1204)	545,754	545,754	-
Capital Projects Fund Total	20,120,200	18,873,502	11,218,858

**CITY OF ROSENBERG
2014-15 BUDGET**

Budgeted Capital Expenditures

Fund	Department/Project Description	2013-14 Budget	2013-14 Estimate	2014-15 Budget
GENERAL SUPPLEMENTAL FUND (410)				
	Buildings	179,117	179,117	130,000
	Improvements Other Than Buildings	4,000	4,000	-
	Traffic Signal at Reading & Town Ctr Blvd (CP1503)	-	-	115,375
	Street Improvements	154,058	124,058	30,000
	Machinery & Equipment	71,827	46,827	69,042
	Computer Hardware/Software	42,725	17,725	25,000
	Motor Vehicles	108,000	108,000	-
	Furniture and Fixtures	2,363	2,363	-
	General Supplemental Fund Total	562,090	482,090	369,417
Capital Projects Fund Total		\$ 20,682,290	\$ 19,355,592	\$ 11,588,275

(A) - Remaining Project Estimate will carry-over to FY2015.

WATER/WASTEWATER FUND

SPACEK RD LIFT STATION & SEWER LINE FUND (509)

Spacek Road Sewer Line (CP1506)	\$ -	\$ -	\$ 1,100,000
Spacek Rd Lift Station & Sewer Line Fund Total	-	-	1,100,000

WATER/WASTEWATER SUPPLEMENTAL FUND (515)

Improvements O/T Buildings	263,562	263,562	117,500
Machinery and Equipment	21,500	21,500	140,000
Water/Wastewater Supplemental Fund Total	285,062	285,062	257,500

BRYAN/SPACEK RD IMPACT FEE FUND (516)

Spacek Rd Sewer Lift Station (CP1408)	300,000	300,000	-
Bryan/Spacek Rd Impact Fee Fund Total	300,000	300,000	-

WATER IMPACT FEE FUND (517)

Improvements O/T Buildings	112,086	112,086	-
Water Impact Fee Fund Total	112,086	112,086	-

GRP WATER PROJECTS FUND (520)

Improvements O/T Buildings	20,714	20,714	3,500,000
GRP Water Projects Fund Total	20,714	20,714	3,500,000

**CITY OF ROSENBERG
2014-15 BUDGET**

Budgeted Capital Expenditures

Fund	Department/Project Description	2013-14 Budget	2013-14 Estimate	2014-15 Budget
FM 2977 WATER IMPROVEMENTS FUND (523)				
	FM 2977 Water Line Extension (CP1409)	425,000	425,000	375,000
	FM 2977 Water Storage Tank (CP1504)	-	-	3,151,000
	FM 2977 Water Improvements Fund Total	425,000	425,000	3,526,000
	Water/Wastewater Fund Total	\$ 1,142,862	\$ 1,142,862	\$ 8,383,500
CIVIC CENTER FUND (560)				
	Computer Hardware/Software	\$ 12,336	\$ 5,825	\$ 6,950
	Furniture and Fixtures	-	-	3,602
	Civic Center Fund Total	12,336	5,825	10,552
	Civic Center Fund Total	\$ 12,336	\$ 5,825	\$ 10,552
RDC PROJECTS FUND (225)				
	Aldi Project (CP1402)	\$ 500,000	\$ 500,000	-
	Bamore Road Phase IV (CP1302)	750,000	750,000	-
	Business Park Development (CP1302)	3,400,000	3,400,000	-
	City-Wide GIS System	-	-	50,000
	Downtown Building Renovation (CP1210)	393,058	7,093	-
	Downtown Parking Lot (CP1316)	245,001	95,000	-
	Fort Bend Transit	-	-	80,000
	I-69 Bridge Enhancements	-	-	25,000
	Livable Centers (CP1501)	-	-	250,000
	Macario Garcia Park Restrooms (CP1507)	-	-	150,000
	Mons Ave Sidewalks	217,000	-	-
	Park Improvements (CP0704)	22,927	22,279	-
	Park Improvements (CP1301)	86,230	62,787	-
	Seatex Expansion Project (CP1207)	147,932	147,932	-
	Texas Master Naturalist Contribution	50,000	50,000	50,000
	Traffic Signal-Reading Rd & Town Ctr Blvd (CP1503)	-	-	115,375
	Transportation Gateways Improvements (CP0705)	112,000	67,043	80,000
	US 90 Redevelopment (CP1002)	26,839	690	-
	Walsh Road Industrial Park	-	-	300,000
	Workforce Development Project	-	-	250,000
	RDC Projects Fund Total	5,950,987	5,102,824	1,350,375
	RDC Projects Fund Total	\$ 5,950,987	\$ 5,102,824	\$ 1,350,375

**CITY OF ROSENBERG
2014-15 BUDGET**

Budgeted Capital Expenditures

Fund	Department/Project Description	2013-14 Budget	2013-14 Estimate	2014-15 Budget
FLEET REPLACEMENT FUND (602)				
	Motor Vehicles	\$ 507,772	\$ 403,472	\$ 218,000
	Fleet Replacement Fund Total	<u>507,772</u>	<u>403,472</u>	<u>218,000</u>
	Fleet Replacement Fund Total	<u><u>\$ 507,772</u></u>	<u><u>\$ 403,472</u></u>	<u><u>\$ 218,000</u></u>
TECHNOLOGY FUND (603)				
	Machinery and Equipment	\$ 15,000	\$ 15,000	\$ 45,742
	Computer Hardware/Software	25,000	25,000	35,000
	Technology Fund Total	<u>40,000</u>	<u>40,000</u>	<u>80,742</u>
	Technology Fund Total	<u><u>\$ 40,000</u></u>	<u><u>\$ 40,000</u></u>	<u><u>\$ 80,742</u></u>
Total Budgeted Capital Expenditures:		\$ 29,682,693	\$ 27,342,422	\$ 23,135,643

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Summary of Personnel Staffing Positions*
(Full-time Equivalent Positions)**

Fund/Department Position Title	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
GENERAL FUND:						
General Government:						
City Manager (101-1200)						
City Manager	1.00	1.00	1.00	1.00	1.00	
Assistant To The City Manager	1.00	1.00	0.00	0.00	0.00	
Executive Director of Support Services	0.00	0.00	1.00	1.00	1.00	
Executive Assistant	1.00	1.00	1.00	1.00	1.00	
Administrative Assistant	1.00	1.00	0.00	0.00	0.00	
Citizen Relations Coordinator	1.00	1.00	1.00	1.00	1.00	
Secretary II	1.00	1.00	1.00	1.00	1.00	
Subtotal	<u>6.00</u>	<u>6.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	-17%
Human Resources (101-1210)						
Human Resources Director	1.00	1.00	1.00	1.00	1.00	
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	
Volunteer Coordinator	1.00	1.00	0.00	0.00	0.00	
Subtotal	<u>3.00</u>	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	-33%
Economic Development (101-1211)						
Economic Development Director	0.90	0.80	1.00	1.00	1.00	
Assistant Economic Development Director	1.00	1.00	1.00	1.00	1.00	
Secretary II	0.00	0.00	1.00	1.00	1.00	
Subtotal	<u>1.90</u>	<u>1.80</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	67%
City Secretary (101-1300)						
City Secretary - Certified	1.00	1.00	1.00	1.00	1.00	
Secretary III	1.00	1.00	1.00	1.00	1.00	
Secretary I - Part-time *	0.48	0.48	0.48	0.48	0.48	
Subtotal	<u>2.48</u>	<u>2.48</u>	<u>2.48</u>	<u>2.48</u>	<u>2.48</u>	0%
Finance & Accounting (101-1400)						
Finance Director	1.00	1.00	0.00	0.00	0.00	
Executive Director of Administrative Service	0.00	0.00	1.00	1.00	1.00	
Budget Analyst	1.00	1.00	1.00	1.00	1.00	
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00	
Accounting Clerk	1.00	1.00	1.00	1.00	1.00	
Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00	
Finance Clerk	0.80	0.80	1.00	1.00	1.00	
Subtotal	<u>5.80</u>	<u>5.80</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	3%
Municipal Court (101-1417)						
Municipal Judge	1.00	1.00	1.00	1.00	1.00	
Associate Municipal Court Judge *	0.48	0.48	0.48	0.48	0.48	
Court Administrator	1.00	1.00	1.00	1.00	1.00	
Clerk II	1.00	1.00	1.00	1.00	1.00	
Clerk I	2.00	2.00	2.00	2.00	2.00	
Subtotal	<u>5.48</u>	<u>5.48</u>	<u>5.48</u>	<u>5.48</u>	<u>5.48</u>	0%
General Government (101-1800)						
College Interns/ High School Clerical Interns *	3.02	3.02	3.02	3.02	2.86	
Subtotal	<u>3.02</u>	<u>3.02</u>	<u>3.02</u>	<u>3.02</u>	<u>2.86</u>	-5%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Summary of Personnel Staffing Positions*
(Full-time Equivalent Positions)**

Fund/Department Position Title	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
GENERAL FUND (Continued)						
Building Maintenance (101-1840)						
Building Maintenance Supervisor	0.00	0.00	0.00	0.00	1.00	
Building Maintenance Technician	0.00	0.00	0.00	0.00	1.00	
Subtotal	0.00	0.00	0.00	0.00	2.00	100%
TOTAL GENERAL GOVERNMENT	27.68	27.58	26.98	26.98	28.82	4%
Public Safety:						
Police (101-3000)						
Police Chief	1.00	1.00	1.00	1.00	1.00	
Assistant Police Chief	1.00	1.00	1.00	1.00	1.00	
Police Lieutenant	3.00	4.00	4.00	4.00	4.00	
Administrative Lieutenant	1.00	1.00	1.00	1.00	1.00	
Police Sergeant	9.00	8.00	8.00	8.00	8.00	
Identification Officer III	2.00	2.00	2.00	2.00	2.00	
Police Officer	40.00	42.00	42.00	42.00	43.00	
Communications Specialist	14.00	14.00	14.00	14.00	17.00	
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	
Secretary II	2.00	2.00	2.00	2.00	2.00	
Records Clerk	1.00	1.00	1.00	1.00	1.00	
Civilian Jailer	1.00	2.00	2.00	2.00	2.00	
Warrants Officer/Multi Housing	2.00	2.00	2.00	2.00	2.00	
Victims Assistance Liaison	1.00	1.00	1.00	1.00	1.00	
Subtotal	79.00	82.00	82.00	82.00	86.00	5%
School Officers & Crossing Guards (101-3036)						
Police Lieutenant	0.00	0.00	1.00	1.00	1.00	
Police Sergeant	1.00	1.00	1.00	1.00	1.00	
School Police Officer	8.00	9.00	9.00	9.00	9.00	
School Crossing Guards/seasonal *	2.86	2.86	2.86	2.86	2.86	
Subtotal	11.86	12.86	13.86	13.86	13.86	0%
Animal Control (101-3034)						
Animal Control Supervisor	1.00	1.00	1.00	1.00	1.00	
Animal Control Officer	1.00	1.00	2.00	2.00	2.00	
Subtotal	2.00	2.00	3.00	3.00	3.00	0%
Fire (101-3100)						
Fire Chief	1.00	1.00	1.00	1.00	1.00	
Assistant Fire Chief	1.00	1.00	1.00	1.00	1.00	
Fire Captain	3.00	3.00	3.00	3.00	3.00	
Fire Lieutenant	6.00	6.00	6.00	6.00	6.00	
Driver/Operator	6.00	6.00	6.00	6.00	6.00	
Firefighter	15.00	15.00	15.00	15.00	18.00	
Fire Inspector - FFII	2.00	2.00	2.00	2.00	0.00	
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	
Clerk II	1.00	1.00	1.00	1.00	1.00	
Relief Firefighter/Temporary *	1.03	1.03	1.03	1.03	0.00	
Subtotal	37.03	37.03	37.03	37.03	37.00	0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Summary of Personnel Staffing Positions*
(Full-time Equivalent Positions)**

Fund/Department Position Title	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
Fire Marshal (101-3133)						
Fire Marshal	1.00	1.00	1.00	1.00	1.00	
Rental Inspector/Investigator	1.00	1.00	1.00	1.00	3.00	
Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>4.00</u>	100%
TOTAL PUBLIC SAFETY	<u>131.89</u>	<u>135.89</u>	<u>137.89</u>	<u>137.89</u>	<u>143.86</u>	
Public Works (101-5022)						
Assistant City Manager / Public Services	0.30	0.35	0.35	0.35	0.35	
Utilities Director	0.30	0.35	0.00	0.00	0.00	
Public Works Director	0.00	0.00	1.00	1.00	1.00	
Administrative Assistant	0.00	0.00	0.00	0.00	0.50	
Public Works Supervisor	1.00	1.00	1.00	1.00	1.00	
Foreman	2.00	2.00	2.00	2.00	2.00	
Sign Shop Technician	1.00	1.00	1.00	1.00	1.00	
Heavy Equipment Operator	4.00	4.00	4.00	4.00	4.00	
Light Equipment Operator	6.00	6.00	6.00	6.00	7.00	
Project Director	1.00	1.00	1.00	1.00	1.00	
Subtotal	<u>15.60</u>	<u>15.70</u>	<u>16.35</u>	<u>16.35</u>	<u>17.85</u>	14%
Fleet Maintenance (101-5025)						
Chief Mechanic	1.00	1.00	0.00	0.00	0.00	
Fleet Supervisor	0.00	0.00	1.00	1.00	1.00	
Mechanic II	2.00	2.00	2.00	2.00	2.00	
Service Technician	1.00	1.00	0.00	0.00	0.00	
Mechanic I	0.00	0.00	1.00	1.00	1.00	
Finance Clerk	0.20	0.20	0.00	0.00	0.00	
Subtotal	<u>4.20</u>	<u>4.20</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	0%
TOTAL PUBLIC WORKS	<u>19.80</u>	<u>19.90</u>	<u>20.35</u>	<u>20.35</u>	<u>21.85</u>	10%
Community Development:						
Planning Administration (101-1900)						
Planning Director	1.00	1.00	0.00	0.00	0.00	
Executive Director of Community Development	0.00	0.00	1.00	1.00	1.00	
Administrative Assistant	0.66	0.66	0.66	0.66	0.00	
GIS Administrator	0.00	0.00	0.00	0.00	1.00	
GIS Technician	1.00	1.00	1.00	1.00	1.00	
Secretary I	0.00	0.00	0.00	0.00	1.00	
Subtotal	<u>2.66</u>	<u>2.66</u>	<u>2.66</u>	<u>2.66</u>	<u>4.00</u>	50%
Code Enforcement (101-1935)						
Building Official/Plan Examiner	1.00	1.00	1.00	1.00	1.00	
Building Inspector II	2.00	2.00	3.00	3.00	3.00	
Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00	
Secretary I	2.00	2.00	2.00	2.00	2.00	
Secretary I - Part-time *	0.00	0.00	0.00	0.48	0.48	
Subtotal	<u>7.00</u>	<u>7.00</u>	<u>8.00</u>	<u>8.48</u>	<u>8.48</u>	6%
Health (101-1941)						
Sanitarian	1.00	1.00	1.00	1.00	2.00	
Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	100%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Summary of Personnel Staffing Positions*
(Full-time Equivalent Positions)**

Fund/Department Position Title	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
Communications (101-1950)						
Communications Director	0.75	0.75	0.00	0.00	0.00	
Executive Director of Information Services	0.00	0.00	0.75	0.75	1.00	
Communications Manager	0.00	0.00	0.00	0.00	1.00	
Tourism Assistant - Part-time *	0.24	0.24	0.24	0.24	0.00	
Administrative Assistant - Information Services	0.00	0.00	0.00	0.00	0.50	
Subtotal	0.99	0.99	0.99	0.99	2.50	153%
Parks & Recreation-Maintenance (101-1953)						
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00	
Parks Supervisor	1.00	1.00	1.00	1.00	1.00	
Assistant Parks Supervisor	1.00	1.00	1.00	1.00	1.00	
Secretary I	0.00	0.00	1.00	1.00	1.00	
Crew Leader	1.00	1.00	1.00	1.00	1.00	
Maintenance Worker	6.00	6.00	6.00	6.00	5.00	
Subtotal	10.00	10.00	11.00	11.00	10.00	-9%
TOTAL COMMUNITY DEVELOPMENT	21.65	21.65	23.65	24.13	26.98	25%
TOTAL GENERAL FUND	201.02	205.02	208.87	209.35	221.51	8%
WATER AND WASTEWATER FUND:						
Administration (501-5050)						
Assistant City Manager	0.70	0.65	0.00	0.00	0.00	
Assistant City Manager / Public Services	0.00	0.00	0.65	0.65	0.65	
Utility Director	0.70	0.65	0.65	0.65	1.00	
Administrative Assistant	0.34	0.34	0.34	0.34	0.50	
Subtotal	1.74	1.64	1.64	1.64	2.15	31%
Water Production/Purification (501-5052)						
Water Plant/Lift Station Operator	0.50	0.50	0.50	0.50	0.50	
Water Plant/Lift Station Operator	0.50	0.50	0.50	0.50	0.50	
Subtotal	1.00	1.00	1.00	1.00	1.00	0%
Water Distribution (501-5053)						
Utilities Superintendent	1.00	0.50	0.50	0.50	0.50	
Foreman	3.00	3.00	3.00	3.00	4.00	
Customer Service Technician II	0.00	1.00	1.00	1.00	1.00	
Customer Service Technician I	3.00	2.00	2.00	1.00	1.00	
Water System Technician I	0.00	1.00	1.00	1.00	1.00	
Utility Worker	3.00	2.00	2.00	2.00	2.00	
Utility Laborer	0.00	0.00	0.00	1.00	1.00	
Subtotal	10.00	9.50	9.50	9.50	10.50	10%
Wastewater Collection (501-5054)						
Utilities Superintendent	0.00	0.50	0.50	0.50	0.50	
Foreman	2.00	2.00	2.00	2.00	2.00	
Water Plant/Lift Station Operator	0.50	0.50	0.50	0.50	0.50	
Water Plant/Lift Station Operator	0.50	0.50	0.50	0.50	0.50	
Utility Laborer	3.00	3.00	3.00	3.00	3.00	
Subtotal	6.00	6.50	6.50	6.50	6.50	0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Summary of Personnel Staffing Positions*
(Full-time Equivalent Positions)**

Fund/Department Position Title	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
Customer Services (501-1456)						
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	
Ass't. Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	
Utilities Billing Specialist	1.00	1.00	1.00	1.00	1.00	
Customer Service Representative	3.00	3.00	3.00	3.00	3.00	
College Intern *	0.75	0.50	0.50	0.50	0.50	
Subtotal	<u>6.75</u>	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>	0%
TOTAL WATER & W/W FUND	<u>25.49</u>	<u>25.14</u>	<u>25.14</u>	<u>25.14</u>	<u>26.65</u>	6%
HOTEL/MOTEL FUND (212-1900)						
Communications Director	0.25	0.25	0.25	0.25	0.00	
Civic Center Manager	1.00	0.00	0.00	0.00	0.00	
Tourism Assistant - Part-time *	0.24	0.24	0.24	0.24	0.00	
Event Staff - Part-time *	0.96	0.00	0.00	0.00	0.00	
TOTAL HOTEL/MOTEL FUND	<u>2.45</u>	<u>0.49</u>	<u>0.49</u>	<u>0.49</u>	<u>0.00</u>	-100%
FIRE STATION NO. 3 OPERATING (230-3100)						
Professional Standards/ Compliance Officer	0.00	0.00	0.00	0.00	1.00	
Fire Lieutenant	3.00	3.00	3.00	3.00	3.00	
Driver/Operator	3.00	3.00	3.00	3.00	3.00	
Firefighter	3.00	3.00	6.00	6.00	6.00	
Relief Firefighter/Temporary *	1.00	1.00	0.00	0.00	0.00	
TOTAL FIRE STATION NO. 3 OPERATING FUND	<u>10.00</u>	<u>10.00</u>	<u>12.00</u>	<u>12.00</u>	<u>13.00</u>	30%
CIVIC CENTER (560-1951)						
Civic Center Manager	0.00	1.00	1.00	1.00	1.00	
Reservation Clerk	1.00	1.00	1.00	1.00	1.00	
Event Staff - Part-time *	0.00	0.96	0.96	0.96	0.96	
Building Maintenance Technician	1.00	1.00	1.00	1.00	1.00	
Recreation Program Coordinator	1.00	1.00	1.00	1.00	1.00	
Subtotal	<u>3.00</u>	<u>4.96</u>	<u>4.96</u>	<u>4.96</u>	<u>4.96</u>	0%
TECHNOLOGY FUND (603-1220)						
Information Services Manager	1.00	1.00	0.00	0.00	0.00	
Director of Technology	0.00	0.00	1.00	1.00	1.00	
Information Technology Specialist	1.00	1.00	1.00	2.00	2.00	
Administrative Assistant	0.00	0.00	0.00	0.00	0.50	
TOTAL TECHNOLOGY FUND	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>3.50</u>	75%
TOTAL ALL FUNDS	<u>243.96</u>	<u>247.61</u>	<u>253.46</u>	<u>254.94</u>	<u>269.62</u>	9%

Full Time Positions: 261.00
Part Time Positions: 8.62
TOTAL FULL TIME EQUIVALENTS: 269.62

* Noted positions are not full time positions

- Further detail can be viewed on the Department Summaries and the individual department pages



GENERAL FUND



GENERAL FUND

General Fund (Fund 101) – This fund is used to account for all revenues and expenditures applicable to the general operations of City government except those required to be accounted for in another fund. General Fund revenues are derived primarily from the sales tax, property taxes, franchise taxes, fees and fines, and intergovernmental revenues.

City of Rosenberg, Texas
2014-15 BUDGET
FY15 General Fund Long-Term Financial Plan

	Actual 2012-13	Adjusted Budget 2013-14	Estimate 2013-14
Beginning Fund Balance	6,779,610	8,417,447	8,417,447
Revenues:			
Property Taxes	4,054,557	4,160,200	4,428,000
Sales and use taxes	10,492,261	9,921,382	11,500,000
Franchise taxes and other taxes	1,766,865	1,672,500	1,692,400
Licenses and permits	613,390	498,091	583,150
Fines and forfeitures	573,489	559,600	536,400
Intergovernmental	969,403	981,615	987,087
Charges for services	3,787,620	3,571,601	3,873,856
Interest on investments	6,650	5,000	5,000
Transfers from Water/Wastewater	1,466,536	1,484,056	1,484,056
Transfers from Other Funds	33,510	91,180	88,680
Other	328,493	183,119	199,016
Total Revenues	24,092,774	23,128,344	25,377,645
Expenditures:			
Operating Expenditures			
Personnel and Benefits	13,990,725	15,384,847	15,379,147
Maintenance and Services	5,031,353	5,416,126	5,533,800
Supplies	1,543,544	1,721,429	1,703,718
Transfers to Other Funds	1,701,054	752,293	752,293
Total Operating Expenditures	22,266,676	23,274,695	23,368,958
Non-Operating Expenditures			
Other Expenses	148,963	8,350	58,350
Capital Outlay	39,298	779,067	779,067
Total Non-Operating Expenditures	188,261	787,417	837,417
Total Expenditures	22,454,937	24,062,112	24,206,375
Ending Fund Balance	8,417,447	7,483,679	9,588,717
Calculation of available funds:			
Ending fund balance	8,417,447	7,483,679	9,588,717
Less required contingency	100,000	100,000	100,000
Less reserve for City Emergencies	500,892	503,892	503,892
Less 20% required minimum balance	4,483,128	4,656,609	4,685,462
Excess funds available for capital projects	3,333,427	2,223,178	4,299,363

GENERAL FUND - LONG TERM FINANCIAL PLAN

City of Rosenberg, Texas
2014-15 BUDGET
FY15 General Fund Long-Term Financial Plan

Projection			
2014-15	2015-16	2016-17	2017-18
9,588,717	9,588,718	10,662,691	11,696,835
4,754,000	4,991,700	5,241,285	5,503,349
11,500,000	11,845,000	12,200,350	12,566,361
1,693,500	1,744,305	1,796,634	1,850,533
581,100	610,155	622,358	634,805
535,400	546,108	557,030	568,171
1,054,656	1,075,749	1,097,264	1,119,209
3,892,379	3,970,227	4,049,631	4,130,624
5,000	5,000	5,000	5,000
1,429,813	1,458,409	1,487,577	1,517,329
159,516	162,706	165,960	169,280
106,150	106,150	106,150	106,150
25,711,514	26,515,509	27,329,241	28,170,811
16,602,853	17,266,967	17,957,646	18,675,952
5,981,798	6,101,434	6,223,463	6,347,932
1,732,044	1,766,685	1,802,019	1,838,059
484,979	248,000	252,960	258,019
24,801,674	25,383,086	26,236,087	27,119,962
75,839	30,450	30,450	30,450
834,000	28,000	28,560	29,131
909,839	58,450	59,010	59,581
25,711,513	25,441,536	26,295,097	27,179,543
9,588,718	10,662,691	11,696,835	12,688,103
9,588,718	10,662,691	11,696,835	12,688,103
100,000	100,000	100,000	100,000
503,892	503,892	550,000	600,000
4,975,503	5,082,707	5,253,307	5,430,082
4,009,323	4,976,092	5,793,527	6,558,020

GENERAL FUND FINANCIAL PLAN

The Long-Term Financial plan presents the General Fund over six fiscal years: actual amounts for the previous year (FY13), the adjustment budget for FY14, ending estimate for FY14, and four projected years (FY15 - FY18).

REVENUES

The City of Rosenberg's economic growth continues to reflect positive trends. Data from FY14 presents new home construction to be at a historic high with sales tax revenues significantly above last years actuals. Contributing factors considered when projecting revenues was the addition of a distribution facility and the construction of a shopping outlet, both of which are expected to open in 2016.

Property taxes projections assume ad valorem property values will increase in FY15, FY16, and FY17 by 5%. This reflects new home starts, new commercial improvements, and the addition of annexed areas and expiring tax abatements.

Sales Tax projections assume sales tax revenue will continue to increase. An increase of 3% is anticipated each year. Revenues are up ten percent (10%) above the FY2014 actual sales tax revenue.

Projections for franchise and other taxes, charges for services, and licenses and permits to increase by a steady 3% projected from new homes and commercial improvements.

EXPENDITURES

The City of Rosenberg must anticipate and effectively manage the growth that will occur in Rosenberg in the coming years in order to meet the increasing service needs of an expanding community.

Operating Expenditure which consist of Personnel and Benefits, Maintenance and Services, and Supplies are projected to increase at a rate of 4% for FY16, FY17, and FY18. due to increases in the cost of employee benefits and the need for additional personnel due to continued growth in the City of Rosenberg.

Capital Outlay needs will increase with the much needed improvements to the City's aging infrastructure in order to expend useful life. Investments in technology to improve services and to enhance use of personnel will also need to be addressed and a management plan in place.

CITY OF ROSENBERG, TEXAS

2014-15 BUDGET

GENERAL FUND

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget (2)	2013-14 Estimate (3)	2014-15 Budget	Var %
~ GENERAL FUND SUMMARY ~						
Resources:						
Total Beginning Balance	\$ 6,779,610	\$ 6,401,991	\$ 8,417,448	\$ 8,417,448	\$ 9,588,717	13.9%
Revenues and Transfers In	<u>24,092,775</u>	<u>22,833,311</u>	<u>23,128,344</u>	<u>25,377,645</u>	<u>25,711,514</u>	11.2%
Total Funds Available	<u>30,872,385</u>	<u>29,235,302</u>	<u>31,545,792</u>	<u>33,795,092</u>	<u>35,300,231</u>	11.9%
Uses/Deductions:						
Expenditures and Transfers Out	22,454,937	23,153,011	24,062,112	24,206,376	25,711,514	6.9%
Ending Fund Balance:						
Total Ending Balance	8,417,448	6,082,291	7,483,679	9,588,717	9,588,717	28.1%
Reserved for Contingencies (1)	100,000	100,000	100,000	100,000	100,000	0.0%
Reserved for City Emergencies	500,892	503,892	503,892	503,892	503,892	0.0%
Unreserved Ending Balance	<u>7,816,556</u>	<u>5,478,399</u>	<u>6,879,787</u>	<u>8,984,825</u>	<u>8,984,825</u>	30.6%
Fund Total	<u>\$ 30,872,385</u>	<u>\$ 29,235,302</u>	<u>\$ 31,545,792</u>	<u>\$ 33,795,092</u>	<u>\$ 35,300,231</u>	11.9%
Net Revenues (Expenditures)	1,637,838	(319,700)	(933,768)	1,171,269	0	

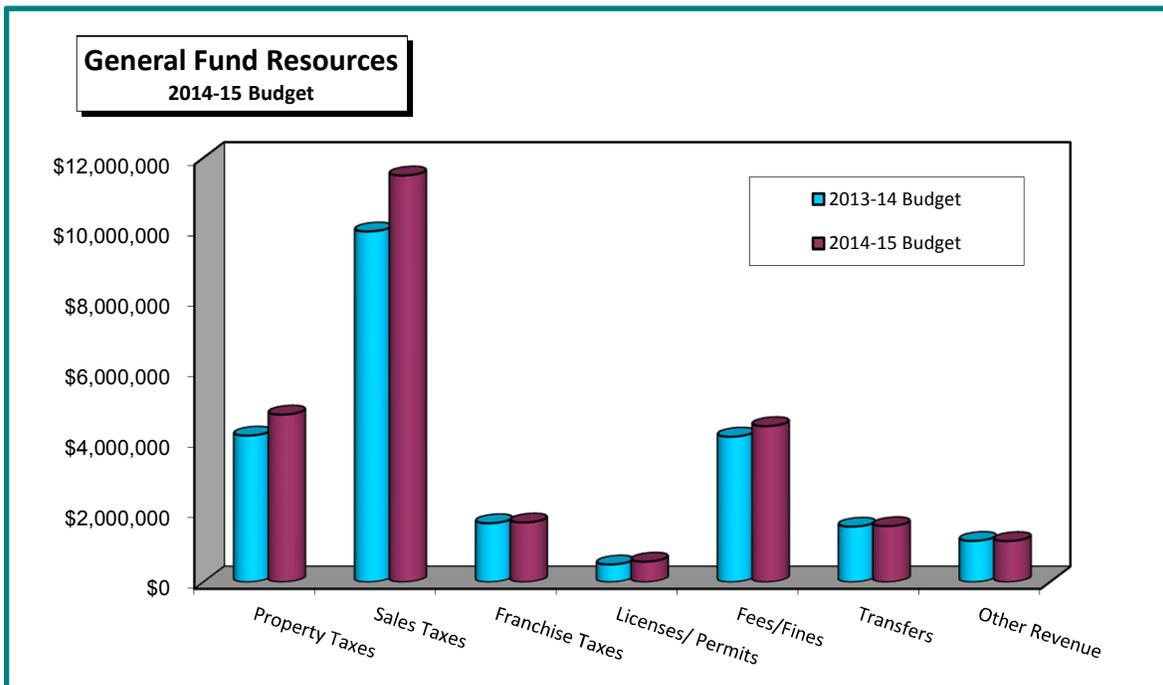
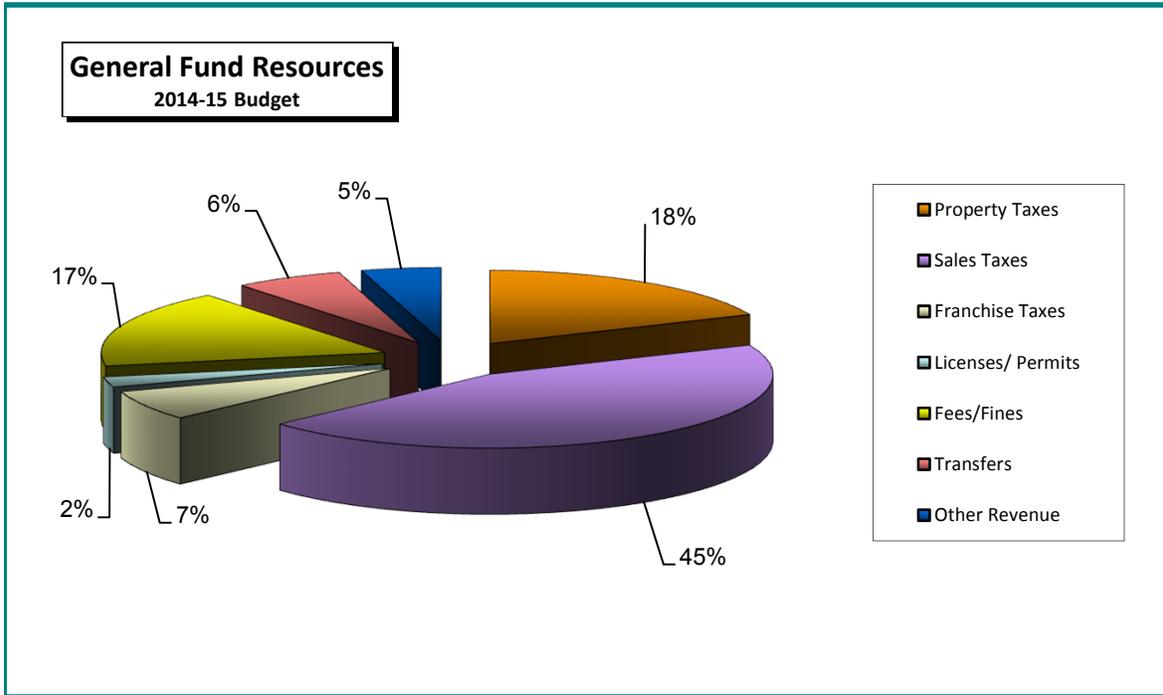
(1) No more than three percent (3%) of expenditures.

(2) Adopted budget plus year-end roll, and includes budget adjustments throughout the year

(3) Staff's estimate of year-end

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

General Fund Summary



**CITY OF ROSENBERG
2014-15 BUDGET**

GENERAL FUND

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ RESOURCES ~						
REVENUES:						
TAXES:						
Property taxes	\$ 4,054,557	\$ 4,160,200	\$ 4,160,200	\$ 4,428,000	\$ 4,754,000	14.3%
Sales taxes	10,492,261	9,850,000	9,921,382	11,500,000	11,500,000	15.9%
Franchise and Mixed Beverage taxes	1,766,865	1,672,500	1,672,500	1,692,400	1,693,500	1.3%
Subtotal	16,313,683	15,682,700	15,754,082	17,620,400	17,947,500	13.9%
LICENSES & PERMITS:						
Licenses	27,391	24,025	24,025	26,700	24,500	2.0%
Permits	586,000	425,850	474,066	556,450	556,600	17.4%
Subtotal	613,390	449,875	498,091	583,150	581,100	16.7%
FINES & FEES:						
Solid waste collection fees	3,023,883	3,015,000	3,015,000	3,095,000	3,156,000	4.7%
Fines	573,489	559,600	559,600	536,400	535,400	-4.3%
Fees	763,737	541,601	556,601	778,856	736,379	32.3%
Subtotal	4,361,109	4,116,201	4,131,201	4,410,256	4,427,779	7.2%
OTHER REVENUE:						
Interest earnings	6,650	5,000	5,000	5,000	5,000	0.0%
Intergovernmental revenue	969,403	920,399	981,615	987,087	1,054,656	7.4%
Miscellaneous revenue	328,493	83,900	183,119	199,016	106,150	-42.0%
Subtotal	1,304,546	1,009,299	1,169,734	1,191,103	1,165,806	-0.3%
TOTAL REVENUES BEFORE TRANSFERS	22,592,729	21,258,075	21,553,108	23,804,909	24,122,185	11.9%
TRANSFERS FROM OTHER FUNDS:						
Transfer from Special Revenue Funds	33,510	91,180	91,180	88,680	159,516	74.9%
Water & Wastewater Administrative Fee	1,466,536	1,484,056	1,484,056	1,484,056	1,429,813	-3.7%
Subtotal	1,500,046	1,575,236	1,575,236	1,572,736	1,589,329	0.9%
TOTAL REVENUES AND TRANSFERS	24,092,775	22,833,311	23,128,344	25,377,645	25,711,514	11.2%

**CITY OF ROSENBERG
2014-15 BUDGET**

GENERAL FUND

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE DETAIL ~						
<u>PROPERTY TAXES: (401)</u>						
10 00 Current taxes	\$ 3,987,252	\$ 4,093,000	\$ 4,093,000	\$ 4,340,000	\$ 4,672,000	14.1%
10 10 Current penalty and interest	23,853	19,000	19,000	19,000	19,000	0.0%
20 00 Delinquent taxes	13,091	30,000	30,000	40,000	40,000	33.3%
20 10 Delinquent penalty and interest	13,423	18,000	18,000	18,000	18,000	0.0%
40 00 Taxes - Overpayments	16,938	200	200	11,000	5,000	2400.0%
Subtotal	4,054,557	4,160,200	4,160,200	4,428,000	4,754,000	14.3%
<u>SALES TAXES: (402)</u>						
00 00 General Sales Tax	7,613,480	7,052,000	7,123,382	8,300,000	8,300,000	16.5%
10 00 BTC 1 Sales Tax	1,646,501	1,625,000	1,625,000	1,850,000	1,850,000	13.8%
20 00 BTC 2 Sales Tax	1,232,281	1,173,000	1,173,000	1,350,000	1,350,000	15.1%
Subtotal	10,492,261	9,850,000	9,921,382	11,500,000	11,500,000	15.9%
<u>MIXED BEVERAGE TAXES: (403)</u>						
00 00 Mixed beverage taxes	45,343	30,000	30,000	45,000	45,000	50.0%
Subtotal	45,343	30,000	30,000	45,000	45,000	50.0%
<u>FRANCHISE TAXES: (404)</u>						
10 00 Electric	930,546	936,000	936,000	910,400	911,500	-2.6%
20 00 Gas	117,035	102,000	102,000	102,000	102,000	0.0%
30 00 Telephone	237,545	238,000	238,000	210,000	210,000	-11.8%
40 00 Cable TV	293,401	241,500	241,500	290,000	290,000	20.1%
50 00 Solid Waste	142,995	125,000	125,000	135,000	135,000	8.0%
Subtotal	1,721,523	1,642,500	1,642,500	1,647,400	1,648,500	0.4%
TOTAL TAX REVENUES	16,313,683	15,682,700	15,754,082	17,620,400	17,947,500	13.9%
<u>LICENSES: (411)</u>						
15 00 Peddler license	550	1,500	1,500	1,500	1,500	0.0%
20 00 Taxi license	-	125	125	100	100	-20.0%
25 00 Mobile home park license	11,260	10,500	10,500	11,000	11,000	4.8%
30 00 Precious metal/jewel license	600	800	800	600	600	-25.0%
35 00 Amusement license	100	100	100	100	100	0.0%
40 00 Liquor license	9,033	7,800	7,800	8,000	8,000	2.6%
45 00 Animal/kennel license	1,388	900	900	900	900	0.0%
60 00 Salvage yard license	1,700	2,000	2,000	2,100	2,000	0.0%
90 00 Other licenses	2,760	300	300	2,400	300	0.0%
Subtotal	27,391	24,025	24,025	26,700	24,500	2.0%
<u>PERMITS: (412)</u>						
10 00 Electrical permits	50,346	38,000	38,000	46,000	46,000	21.1%
15 00 Building permits	360,543	250,000	298,216	350,000	350,000	17.4%
20 00 Mobile home permits	1,970	1,500	1,500	2,000	2,000	33.3%
25 00 Plumbing permits	35,871	30,000	30,000	35,000	35,000	16.7%
35 00 Parade permits	-	50	50	50	-	-100.0%
40 00 Heating & A/C permits	23,716	13,000	13,000	20,000	20,000	53.8%
45 00 Food permits	91,040	75,000	75,000	85,000	85,000	13.3%
55 00 Cemetery burial permits	285	300	300	300	300	0.0%
70 00 Rental registration permit	800	1,000	1,000	1,000	800	-20.0%
75 00 WFBMD permits	4,744	3,500	3,500	3,500	3,500	0.0%
90 00 Sign permits	4,205	3,500	3,500	3,600	4,000	14.3%
95 00 Kiosk Sign permits	12,480	10,000	10,000	10,000	10,000	0.0%
Subtotal	586,000	425,850	474,066	556,450	556,600	17.4%
TOTAL LICENSES & PERMITS	613,390	449,875	498,091	583,150	581,100	16.7%

**CITY OF ROSENBERG
2014-15 BUDGET**

GENERAL FUND

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE DETAIL ~						
(Continued)						
<u>FINES: (441)</u>						
05 00 Fines - Traffic/Criminal	315,597	290,000	290,000	290,000	290,000	0.0%
07 00 Transportaion fines	64,405	75,000	75,000	60,000	60,000	-20.0%
15 00 Peace Officer fee	86	100	100	100	100	0.0%
20 00 Capias fines	54,689	40,000	40,000	35,000	35,000	-12.5%
25 00 Court cost fines	2,900	5,500	5,500	2,800	2,800	-49.1%
30 00 Defensive driving course fines	2,286	2,500	2,500	2,500	2,500	0.0%
40 00 Local arrest fines	17,827	18,000	18,000	18,000	17,000	-5.6%
45 00 Traffic costs	4,288	5,000	5,000	4,500	4,500	-10.0%
55 00 Warrant fees	27,151	33,000	33,000	33,000	33,000	0.0%
60 00 Time payment	17,139	15,000	15,000	15,000	15,000	0.0%
90 00 Deferred Adjudication fee	41,294	45,000	45,000	45,000	45,000	0.0%
95 00 City % of State court cost fines	25,826	30,000	30,000	30,000	30,000	0.0%
99 00 Other fines	-	500	500	500	500	0.0%
Subtotal	573,489	559,600	559,600	536,400	535,400	-4.3%
<u>FEES: (432)</u>						
10 00 Plat filing fees	16,051	10,000	10,000	15,000	15,000	50.0%
15 00 Plan checking fees	207,021	140,000	140,000	245,000	200,000	42.9%
18 00 Infrastructure Inspection fees	68,182	40,000	55,000	65,000	65,000	18.2%
20 00 Solid waste fees	3,023,883	3,015,000	3,015,000	3,095,000	3,156,000	4.7%
31 00 County Fire fighting fees	117,791	-	-	109,905	109,905	100.0%
33 00 Emergency fees	580	5,000	5,000	5,000	5,000	0.0%
40 00 Vending fees	752	850	850	800	800	-5.9%
50 00 Collection fees - sales tax	876	900	900	900	900	0.0%
55 00 Recreation fees	30,033	18,000	18,000	20,000	20,000	11.1%
56 00 Seabourne Sports Complex fees	4,535	5,000	5,000	4,500	4,500	-10.0%
57 00 Park Rental fees	15,294	15,000	15,000	15,000	15,000	0.0%
60 00 Administrative fees (RDC)	240,152	241,851	241,851	241,851	244,374	1.0%
62 00 Fire Marshal fees	28,544	20,000	20,000	22,000	22,000	10.0%
65 00 False alarm fees	11,781	10,000	10,000	10,000	10,000	0.0%
67 00 Tow Truck fees	10,900	10,500	10,500	10,500	10,500	0.0%
69 00 Firing Range fees	-	-	-	2,500	2,500	100.0%
75 00 Records retrieval fees	797	800	800	700	700	0.0%
80 00 Returned check fees	125	200	200	200	200	0.0%
82 00 Pet Adoption fees	10,322	10,000	10,000	10,000	10,000	0.0%
87 00 Capital Project Management fees	-	13,500	13,500	-	-	-100.0%
Subtotal	3,787,621	3,556,601	3,571,601	3,873,856	3,892,379	9.0%
TOTAL FINES & FEES	4,361,109	4,116,201	4,131,201	4,410,256	4,427,779	7.2%

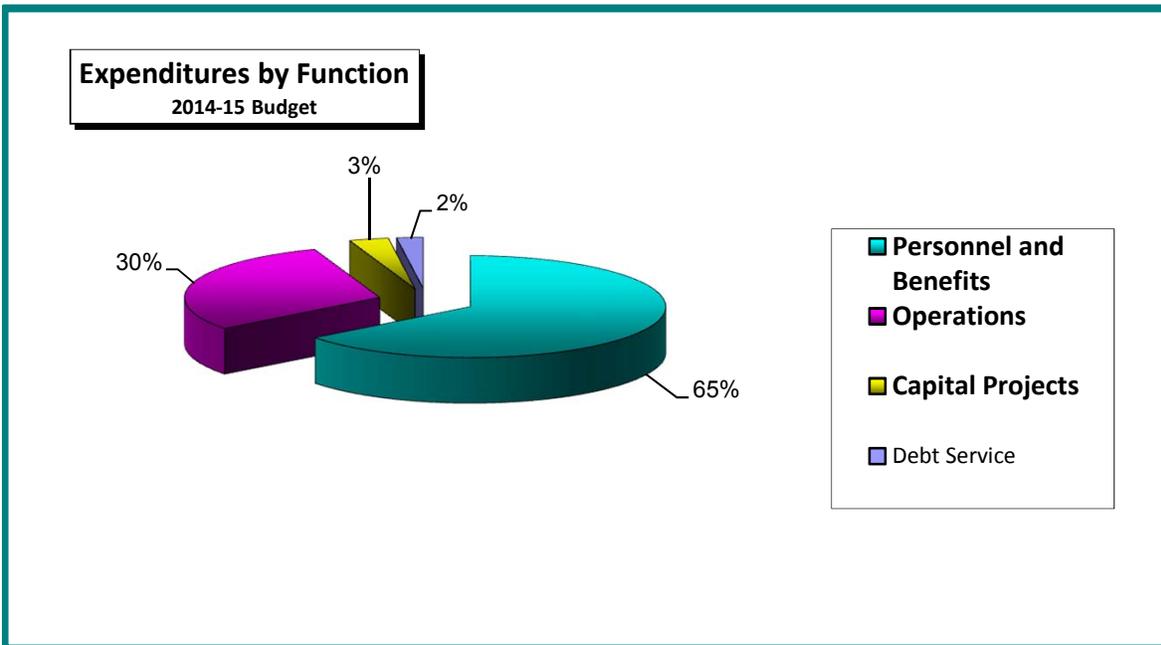
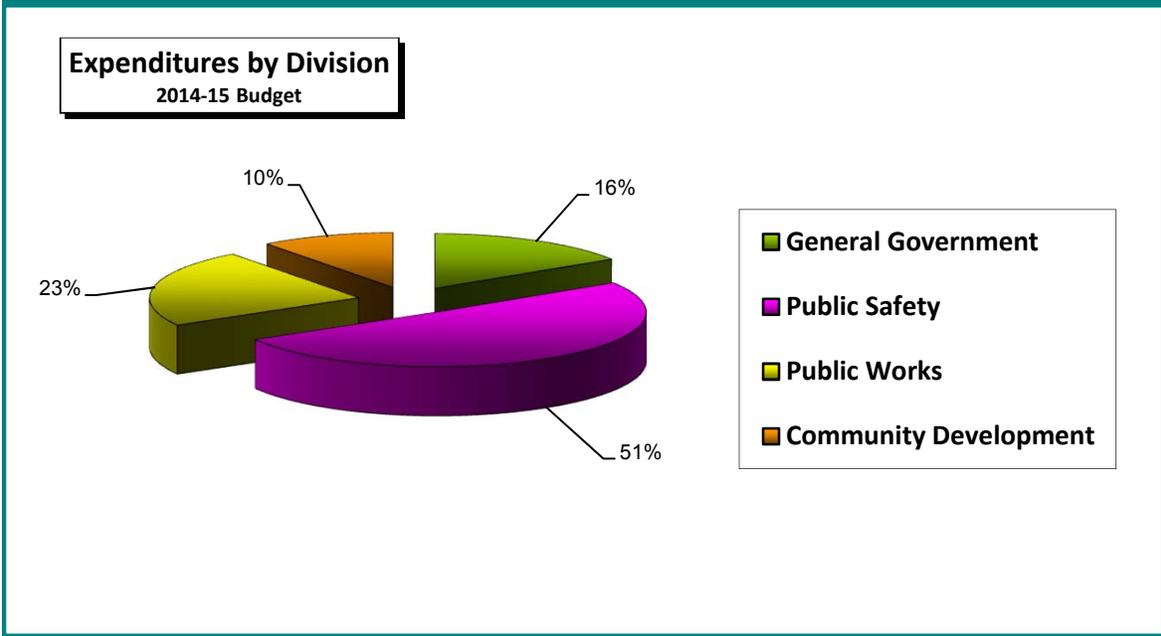
**CITY OF ROSENBERG
2014-15 BUDGET**

GENERAL FUND

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE DETAIL ~						
(Continued)						
<u>OTHER REVENUE:</u>						
421-1000 US Treasury	4,682	4,000	4,972	4,000	4,000	-19.5%
421-5000 CJD Grant Funds	42,159	-	-	9,838	-	100.0%
423-1000 LCISD	915,472	910,399	970,643	970,643	1,050,656	8.2%
423-2000 Fort Bend County	590	-	-	106	-	100.0%
423-4000 Other Governmental - (WFBMD)	6,500	6,000	6,000	2,500	-	-100.0%
451-0000 Interest earnings	6,650	5,000	5,000	5,000	5,000	0.0%
461-1000 Gain on disposal of assets	7,386	5,000	5,000	11,757	5,000	0.0%
463-0000 Mowing & demolition revenue	10,549	10,000	10,000	10,000	10,000	0.0%
465-1000 Gazebo Rental	91,018	-	-	200	200	100.0%
465-1200 Civic Center Security	6,050	-	-	-	-	0.0%
465-1500 Street light electricity charges	40,342	15,000	15,000	15,000	15,000	0.0%
465-3000 Agricultural leases	3,859	3,800	3,800	3,859	3,850	1.3%
466-1000 Donations-Animal Control	15,375	-	-	-	-	0.0%
466-2000 Donations-Fire Department	450	100	100	200	100	0.0%
466-5000 Rosenberg Christmas Nights Sponsorship	-	-	-	-	12,000	100.0%
466-6000 Family 4th Celebration Sponsorship	-	-	-	-	20,000	100.0%
467-0000 Reimbursement for Personnel	60,291	-	71,912	80,000	-	-100.0%
467-1000 Insurance Proceeds	19,666	-	24,363	28,000	-	-100.0%
469-0000 Miscellaneous revenue	73,508	50,000	52,944	50,000	40,000	-24.4%
Subtotal	<u>1,304,546</u>	<u>1,009,299</u>	<u>1,169,734</u>	<u>1,191,103</u>	<u>1,165,806</u>	-0.3%
TOTAL REVENUE BEFORE TRANSFERS	22,592,729	21,258,075	21,553,108	23,804,909	24,122,185	11.9%
<u>TRANSFERS FROM OTHER FUNDS:</u>						
481-2000 Water & Wastewater Adm Fee	1,466,536	1,484,056	1,484,056	1,484,056	1,429,813	-3.7%
481-9212 Transfer from Hotel/Motel Fund	5,000	55,000	55,000	55,000	118,036	114.6%
481-9222 Transfer from Juvenile Case Mgr.Fund	13,000	19,680	19,680	19,680	19,680	0.0%
481-9223 Transfer from Child Safety Fund	4,000	4,000	4,000	4,000	11,800	195.0%
481-9224 Transfer from Bldg Security Fund	11,510	12,500	12,500	10,000	10,000	-20.0%
TOTAL TRANSFERS	<u>1,500,046</u>	<u>1,575,236</u>	<u>1,575,236</u>	<u>1,572,736</u>	<u>1,589,329</u>	0.9%
TOTAL REVENUES AND TRANSFERS	<u>\$ 24,092,775</u>	<u>\$ 22,833,311</u>	<u>\$ 23,128,344</u>	<u>\$ 25,377,645</u>	<u>\$ 25,711,514</u>	11.2%

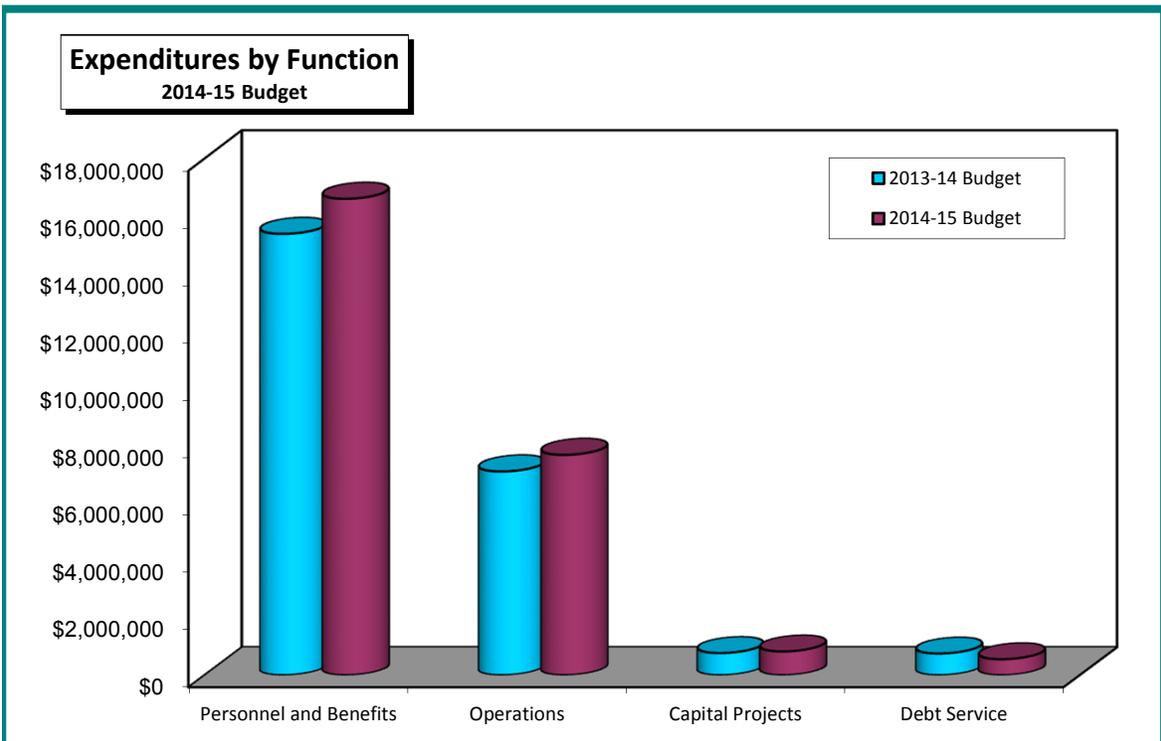
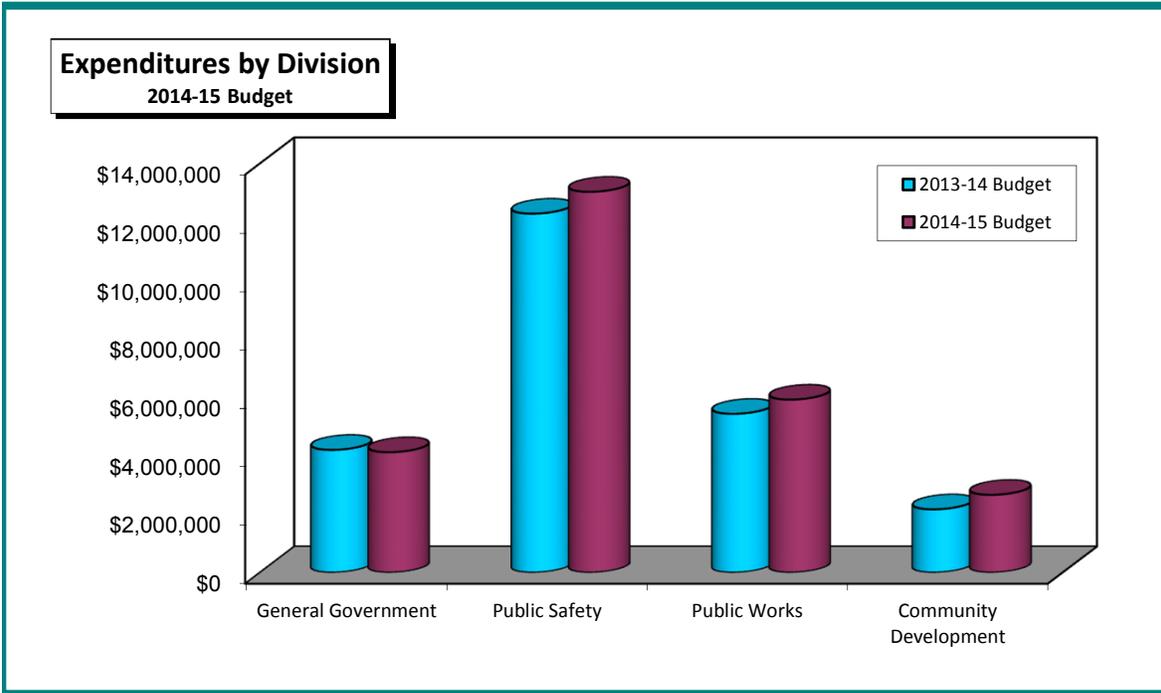
CITY OF ROSENBERG, TEXAS
2014-15 BUDGET

General Fund Summary



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

General Fund Summary



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** General Fund Summary **FUNCTION:** N/A **ACCOUNT:** 101-XXXX

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ FUNCTION AND CLASSIFICATION SUMMARY ~						
Personnel and Benefits	\$ 13,990,725	\$ 15,117,996	\$ 15,384,847	\$ 15,379,147	\$ 16,602,853	7.9%
Supplies	1,543,544	1,683,734	1,721,429	1,703,718	1,732,044	0.6%
Maintenance and Services	5,031,353	5,248,463	5,416,126	5,533,800	5,981,798	10.4%
Other Expenses	148,963	8,350	8,350	58,350	75,839	808.3%
Transfers to Other Funds	1,701,054	752,293	752,293	752,293	484,979	-35.5%
Subtotal	22,415,639	22,810,836	23,283,045	23,427,309	24,877,514	6.8%
Capital Outlay	39,298	342,175	779,067	779,067	834,000	7.1%
Total Expenditures	\$ 22,454,937	\$ 23,153,011	\$ 24,062,112	\$ 24,206,376	\$ 25,711,514	6.9%

~ AUTHORIZED POSITIONS ~

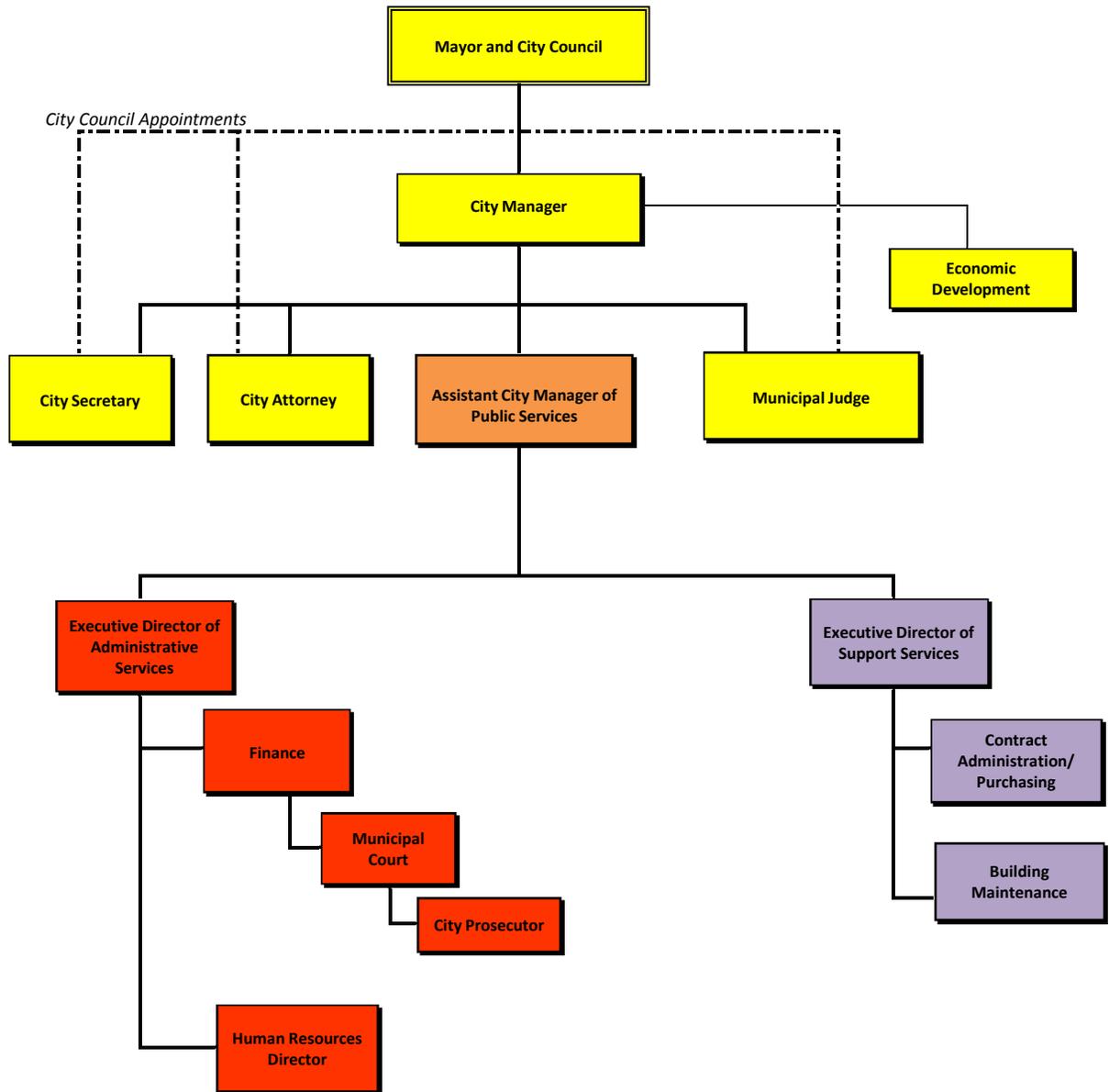
<u>Position Title</u>						
General Government	27.68	27.58	26.98	26.98	28.82	
Public Safety	131.89	135.89	137.89	137.89	143.86	
Public Works	19.80	19.90	20.35	20.35	21.85	
Community Development	24.65	21.65	23.65	24.13	26.98	
Total Personnel	204.02	205.02	208.87	209.35	221.51	6.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND:	DEPARTMENT:	FUNCTION:		ACCOUNT:		
General	General Fund Summary	N/A		101-XXXX		
Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
GENERAL GOVERNMENT:						
Mayor & Council	\$ 36,577	\$ 44,122	\$ 44,122	\$ 44,322	\$ 44,522	
City Manager	547,499	568,994	549,862	550,462	523,070	
Human Resources	263,338	275,125	260,866	259,866	276,022	
Economic Development	173,814	179,726	200,288	200,288	231,481	
City Secretary	220,501	217,706	217,706	213,706	221,291	
Finance & Accounting	483,093	515,256	520,487	511,698	546,868	
Municipal Court	327,652	366,728	366,728	366,728	374,335	
City Attorney	173,717	205,000	205,000	225,000	130,000	
City Prosecutor	-	-	-	-	50,000	
General Government	2,744,456	1,706,615	1,829,955	1,870,661	1,583,394	
Building Maintenance	-	-	-	-	133,887	
Subtotal	4,970,647	4,079,272	4,195,014	4,242,730	4,114,871	-1.9%
PUBLIC SAFETY:						
Police	6,716,685	7,363,271	7,392,308	7,393,400	7,861,976	
Emergency Management	6,397	12,345	12,345	10,850	12,655	
Animal Control	148,108	172,493	204,055	209,575	233,447	
School Officers & Crossing Guards	757,156	910,398	970,642	970,642	1,050,656	
Fire	3,239,650	3,432,676	3,516,460	3,511,995	3,526,298	
Fire Marshal	126,450	178,892	182,842	181,977	341,196	
Subtotal	10,994,447	12,070,075	12,278,651	12,278,438	13,026,228	6.1%
PUBLIC WORKS:						
Public Works	1,343,613	1,824,142	2,305,438	2,309,338	2,619,058	
Street Lighting & Signals	410,935	438,000	438,000	438,000	439,000	
Fleet Maintenance	269,050	295,068	295,068	294,868	307,183	
Solid Waste	2,405,451	2,390,000	2,390,000	2,500,000	2,550,000	
Subtotal	4,429,049	4,947,210	5,428,505	5,542,205	5,915,240	9.0%
COMMUNITY DEVELOPMENT:						
Planning	212,352	234,102	234,102	234,102	297,142	
Engineering	192,889	145,000	165,980	175,980	170,000	
Code Enforcement	455,812	492,091	551,421	550,421	591,593	
Health	97,900	118,152	118,268	118,342	188,841	
Communications	92,911	111,399	111,399	105,399	249,369	
Civic Center	137,389	-	-	-	-	
Parks & Recreation	871,540	955,711	978,773	958,759	981,242	
Special Events	-	-	-	-	176,988	
Subtotal	2,060,794	2,056,454	2,159,942	2,143,002	2,655,175	22.9%
TOTAL EXPENSES	\$ 22,454,937	\$ 23,153,011	\$ 24,062,112	\$ 24,206,376	\$ 25,711,514	6.9%

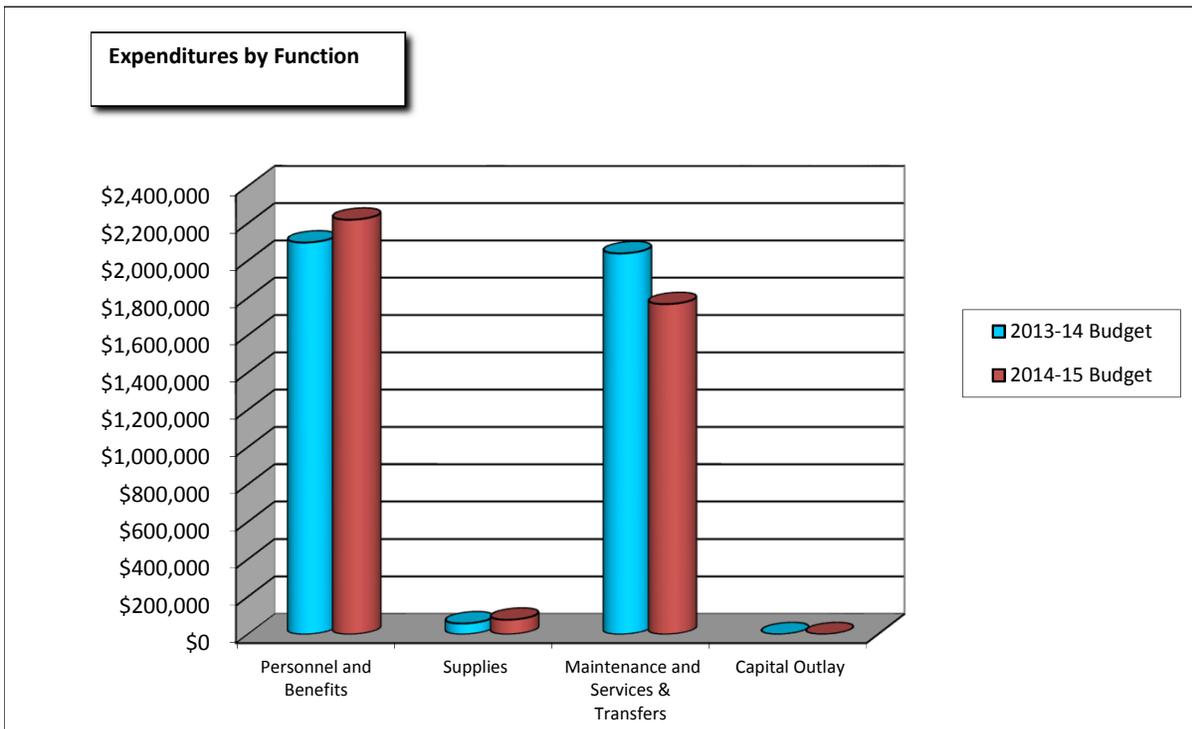
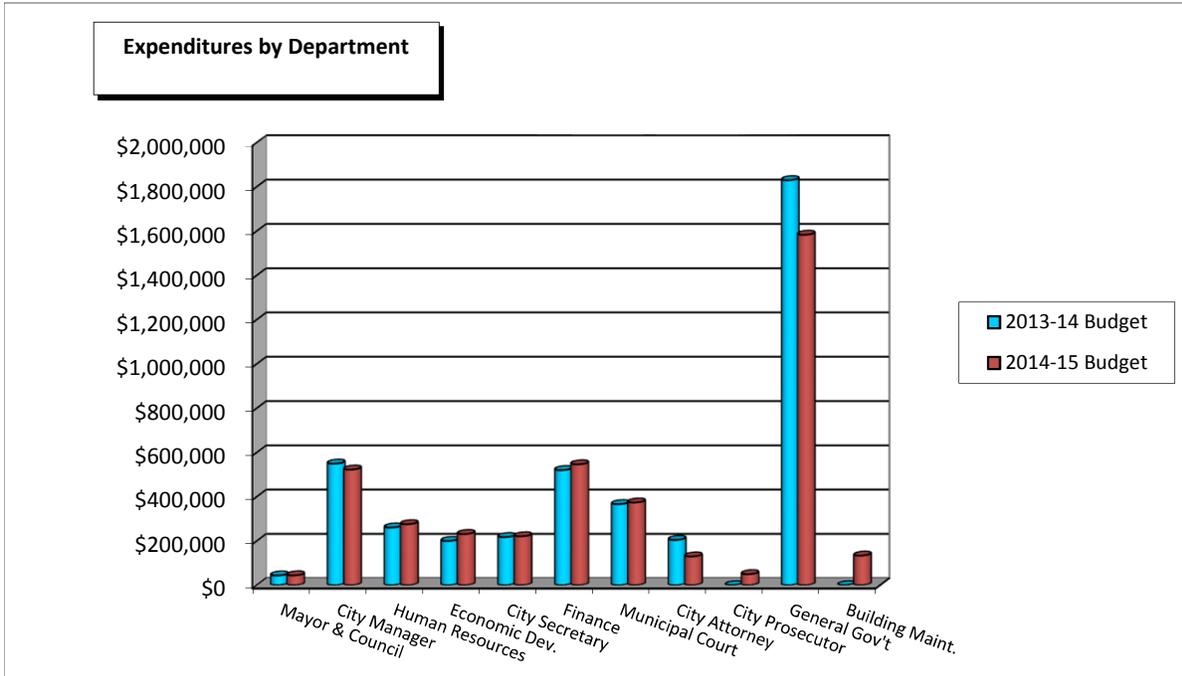
CITY OF ROSENBERG, TEXAS
2014-15 BUDGET

General Government Organizational Chart



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

General Government



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** General Government Summary **FUNCTION:** N/A **ACCOUNT:** 101-XXXX

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
FUNCTION AND CLASSIFICATION SUMMARY						
Personnel and Benefits	\$ 1,996,089	\$ 2,110,337	\$ 2,097,739	\$ 2,092,039	\$ 2,219,870	
Supplies	45,502	58,435	57,813	53,185	77,700	
Maintenance and Services	1,106,999	1,155,207	1,287,169	1,295,214	1,282,321	
Other Expenses	118,513	-	-	50,000	50,000	
Transfers to Other Funds	1,701,054	752,293	752,293	752,293	484,979	
Subtotal	4,968,157	4,076,272	4,195,014	4,242,730	4,114,871	-1.9%
Capital Outlay	2,490	3,000	-	-	-	0.0%
Total Expenditures	\$ 4,970,647	\$ 4,079,272	\$ 4,195,014	\$ 4,242,730	\$ 4,114,871	-1.9%

~ AUTHORIZED POSITIONS ~

Position Title						
Full-time equivalents:						
City Manager	6.00	6.00	5.00	5.00	5.00	
Human Resources	3.00	3.00	2.00	2.00	2.00	
Economic Development	1.90	1.80	3.00	3.00	3.00	
City Secretary	2.48	2.48	2.48	2.48	2.48	
Finance & Accounting	5.80	5.80	6.00	6.00	6.00	
Municipal Court	5.48	5.48	5.48	5.48	5.48	
General Government	3.02	3.02	3.02	3.02	2.86	
Building maintenance	-	-	-	-	2.00	
Total Personnel	27.68	27.58	26.98	26.98	28.82	6.8%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Mayor & Council	FUNCTION: General Government	ACCOUNT: 101-11XX-510
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MISSION STATEMENT:

To anticipate community needs, to deliver exceptional service and to cultivate an enhanced quality of life in our community through leadership, innovation and cooperative partnerships.

PROGRAM DESCRIPTION:

The City of Rosenberg is currently operating under a Home Rule City Charter adopted November 20, 1956, with the latest revision being May 13, 2013. The governing body of the City is the City Council. Beginning with the April 1985 Election, the City adopted the Council/Manager form of government, converting from the mayoral form of government. In addition, after the August 1992 Election, the structure of the City Council was changed from the Mayor and all Council Members elected at-large, to an at-large Mayor, two at-large Council positions, and four single-member Council Members representing their respective single-member districts. The City Manager, City Secretary, Police Chief, City Attorney, and Municipal Court Judge are appointed by the Mayor and City Council.

STRATEGIC PLAN GOALS:

- ❖ ***The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.***

Department Goal# 1: Effectively manage the growth that will occur in Rosenberg in the coming years.

Objectives:

- Secure a long-term, sustainable water supply.
- Adopt a comprehensive plan.
- Proactive management of municipal facilities.
- Continue career development of City personnel in order to provide a maximum level of service to City customers.
- Improve the maintenance of existing City facilities and anticipate and plan for the future space needs of a growing City.
- Continue to invest in technology in order to provide more innovative, efficient and cost-effective means of service provision.

- ❖ ***The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.***

Department Goal# 2: Enhance Rosenberg's quality of life for residents, businesses and visitors.

Objectives:

- Continue to find innovative ways to protect the health, safety and welfare of Rosenberg's residents, businesses, visitors and property located within the City.
- Using a variety of tools, work towards the expansion and diversification of Rosenberg's economy.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Mayor & Council	FUNCTION: General Government	ACCOUNT: 101-11XX-510
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- Recognition of Rosenberg as possessing the premier parks and recreation program in Fort Bend County.
- Identify and implement opportunities for the redevelopment and rejuvenation of fading areas of the City.

❖ ***The City of Rosenberg will increase the public's confidence in the City of Rosenberg, its staff and its services.***

Department Goal# 3: Increase the public's confidence in the City of Rosenberg, its staff and its services.

Objectives:

- Improve transparency and promote staff accountability.
- Continue to recognize and implement new ways to provide customer service of the highest standard.
- Develop more effective channels for communicating with Rosenberg stakeholders in order to promote public engagement.
- Invest in facilities and equipment in order to increase public's confidence and pride in the City.
- Build an exceptional team of leaders that will proactively address City needs through collaborative problem-solving.

FY2015 BUDGET NOTES:

1. The appropriation for each council position is an equal appropriation of \$5,177.
2. The appropriation for the Mayor position is \$8,180.
3. No significant changes from the FY2014 Budget.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Mayor & Council Summary **FUNCTION:** N/A **ACCOUNT:** 101-11XX-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ FUNCTION AND CLASSIFICATION SUMMARY ~						
Personnel and Benefits	\$ 19,616	\$ 19,402	\$ 19,402	\$ 19,402	\$ 19,402	
Supplies	5,029	6,000	6,000	6,000	6,000	
Maintenance and Services	11,933	18,720	18,720	18,920	19,120	
Subtotal	36,577	44,122	44,122	44,322	44,522	0.9%
Total Expenditures	\$ 36,577	\$ 44,122	\$ 44,122	\$ 44,322	\$ 44,522	0.9%

~ AUTHORIZED POSITIONS ~

- Position Title
- Council At-Large Position #1
 - Council At-Large Position #2
 - Council District 1
 - Council District 2
 - Council District 3
 - Council District 4
 - Mayor

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Mayor & Council **FUNCTION:** General Government **ACCOUNT:** 101-1100-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Supplies	\$ 2,414	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
Maintenance and Services	2,678	2,580	2,580	2,780	2,780	
Total Expenditures	<u>\$ 5,093</u>	<u>\$ 5,080</u>	<u>\$ 5,080</u>	<u>\$ 5,280</u>	<u>\$ 5,280</u>	3.9%

~ AUTHORIZED POSITIONS ~

Position Title
None

~ EXPENDITURE DETAIL ~

Supplies:						
31 35 Business Expenses	\$ 2,414	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
Subtotal	<u>2,414</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	0.0%
Maintenance and Services:						
41 45 Special Council Expenditures	1,586	1,600	1,600	1,600	1,600	
43 45 Awards	211	300	300	500	500	
51 20 General Insurance	27	90	90	90	90	
52 20 Postage	360	290	290	290	290	
54 10 Printing and Binding	495	300	300	300	300	
Subtotal	<u>2,678</u>	<u>2,580</u>	<u>2,580</u>	<u>2,780</u>	<u>2,780</u>	7.8%
Total Expenditures	<u>\$ 5,093</u>	<u>\$ 5,080</u>	<u>\$ 5,080</u>	<u>\$ 5,280</u>	<u>\$ 5,280</u>	3.9%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General
DEPARTMENT: Mayor & Council
 - Council At-Large Position #1
FUNCTION: General Government
ACCOUNT: 101-1121-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 2,587	\$ 2,587	\$ 2,587	\$ 2,587	\$ 2,587	
Supplies	106	350	350	350	350	
Maintenance and Services	478	2,240	2,240	2,240	2,240	
Total Expenditures	\$ 3,171	\$ 5,177	\$ 5,177	\$ 5,177	\$ 5,177	0.0%

~ AUTHORIZED POSITIONS ~

Position Title
 Council At-Large Position #1

~ EXPENDITURE DETAIL ~

Personnel and Benefits:						
12 10 Council Members	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	
20 20 Social Security	184	184	184	184	184	
20 50 Workers' Compensation	3	3	3	3	3	
Subtotal	2,587	2,587	2,587	2,587	2,587	0.0%
Supplies:						
31 35 Business Expenses	106	250	250	250	250	
31 90 Other Supplies	-	100	100	100	100	
Subtotal	106	350	350	350	350	0.0%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	478	540	540	540	540	
55 10 Education and Training	-	1,700	1,700	1,700	1,700	
Subtotal	478	2,240	2,240	2,240	2,240	0.0%
Total Expenditures	\$ 3,171	\$ 5,177	\$ 5,177	\$ 5,177	\$ 5,177	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND:
General

DEPARTMENT:
Mayor & Council
- Council At-Large Position #2

FUNCTION:
General Government

ACCOUNT:
101-1122-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 2,587	\$ 2,587	\$ 2,587	\$ 2,587	\$ 2,587	
Supplies	181	350	350	350	350	
Maintenance and Services	-	2,240	2,240	2,240	2,240	
Total Expenditures	\$ 2,768	\$ 5,177	\$ 5,177	\$ 5,177	\$ 5,177	0.0%

~ AUTHORIZED POSITIONS ~

Position Title

Council At-Large Position #2

~ EXPENDITURE DETAIL ~

Personnel and Benefits:						
12 10 Council Members	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	
20 20 Social Security	184	184	184	184	184	
20 50 Workers' Compensation	3	3	3	3	3	
Subtotal	2,587	2,587	2,587	2,587	2,587	0.0%
Supplies:						
31 35 Business Expenses	165	250	250	250	250	
31 90 Other Supplies	16	100	100	100	100	
Subtotal	181	350	350	350	350	0.0%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	-	540	540	540	540	
55 10 Education and Training	-	1,700	1,700	1,700	1,700	
Subtotal	-	2,240	2,240	2,240	2,240	0.0%
Total Expenditures	\$ 2,768	\$ 5,177	\$ 5,177	\$ 5,177	\$ 5,177	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General
DEPARTMENT: Mayor & Council
- Council District 2
FUNCTION: General Government
ACCOUNT: 101-1124-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 2,802	\$ 2,587	\$ 2,587	\$ 2,587	\$ 2,587	
Supplies	106	350	350	350	350	
Maintenance and Services	1,407	2,240	2,240	2,240	2,240	
Total Expenditures	\$ 4,315	\$ 5,177	\$ 5,177	\$ 5,177	\$ 5,177	0.0%

~ AUTHORIZED POSITIONS ~

Position Title
Council District 2

~ EXPENDITURE DETAIL ~

Personnel and Benefits:						
12 10 Council Members	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	
20 20 Social Security	199	184	184	184	184	
20 50 Workers' Compensation	3	3	3	3	3	
20 65 Cell Phone Allowance	200	-	-	-	-	
Subtotal	2,802	2,587	2,587	2,587	2,587	0.0%
Supplies:						
31 35 Business Expenses	-	250	250	250	250	
31 90 Other Supplies	106	100	100	100	100	
Subtotal	106	350	350	350	350	0.0%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	306	640	640	640	640	
55 10 Education and Training	1,101	1,600	1,600	1,600	1,600	
Subtotal	1,407	2,240	2,240	2,240	2,240	0.0%
Total Expenditures	\$ 4,315	\$ 5,177	\$ 5,177	\$ 5,177	\$ 5,177	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General
DEPARTMENT: Mayor & Council
 - Council District 4
FUNCTION: General Government
ACCOUNT: 101-1126-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 2,587	\$ 2,587	\$ 2,587	\$ 2,587	\$ 2,587	
Supplies	323	350	350	350	350	
Maintenance and Services	1,779	2,240	2,240	2,240	2,240	
Total Expenditures	\$ 4,689	\$ 5,177	\$ 5,177	\$ 5,177	\$ 5,177	0.0%

~ AUTHORIZED POSITIONS ~

Position Title
 Council District 4

~ EXPENDITURE DETAIL ~

Personnel and Benefits:						
12 10 Council Members	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	
20 20 Social Security	184	184	184	184	184	
20 50 Workers' Compensation	3	3	3	3	3	
Subtotal	2,587	2,587	2,587	2,587	2,587	0.0%
Supplies:						
31 35 Business Expenses	228	250	250	250	250	
31 90 Other Supplies	95	100	100	100	100	
Subtotal	323	350	350	350	350	0.0%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	306	540	540	540	540	
55 10 Education and Training	1,474	1,700	1,700	1,700	1,700	
Subtotal	1,779	2,240	2,240	2,240	2,240	0.0%
Total Expenditures	\$ 4,689	\$ 5,177	\$ 5,177	\$ 5,177	\$ 5,177	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: City Manager	FUNCTION: General Government	ACCOUNT: 101-1200-510
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PROGRAM DESCRIPTION:

The City Manager is the chief executive officer for the City of Rosenberg, and is appointed by the Mayor and City Council. The office of City Manager includes the City Manager, Executive Director of Support Services, Executive Assistant to the City Manager, Citizen Relations Coordinator and Secretary II. The City Manager, under guidelines of the City Charter and Code of Ordinances, administers the policies of the City Council. This office coordinates, directs, and reviews the activities of all departments within the City of Rosenberg. The City Manager appoints all department heads of the various City departments, with the exception of the Police Chief, City Secretary, City Attorney, and Municipal Court Judge, whom the Mayor/Council appoints.

FY2015 BUDGET NOTES:

1. The appropriation for Salaries and Wages was decreased due to the transfer of the Administrative Assistant position to Economic Development.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** City Manager **FUNCTION:** General Government **ACCOUNT:** 101-1200-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 539,502	\$ 559,369	\$ 540,237	\$ 540,837	\$ 513,420	
Supplies	936	1,300	1,300	1,300	1,300	
Maintenance and Services	7,061	8,325	8,325	8,325	8,350	
Total Expenditures	\$ 547,499	\$ 568,994	\$ 549,862	\$ 550,462	\$ 523,070	-4.9%

~ AUTHORIZED POSITIONS ~

Position Title						
City Manager	1.00	1.00	1.00	1.00	1.00	
Assistant To The City Manager	1.00	1.00	-	-	-	
Executive Director of Support Services	-	-	1.00	1.00	1.00	
Executive Assistant	1.00	1.00	1.00	1.00	1.00	
Administrative Assistant	1.00	1.00	-	-	-	
Citizen Relations Coordinator	1.00	1.00	1.00	1.00	1.00	
Secretary II	1.00	1.00	1.00	1.00	1.00	
Total Personnel	6.00	6.00	5.00	5.00	5.00	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** City Manager **FUNCTION:** General Government **ACCOUNT:** 101-1200-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 406,784	\$ 417,149	\$ 402,485	\$ 402,485	\$ 371,928	
10 20 Overtime	1,346	1,200	1,200	1,200	1,200	
10 30 Longevity	2,525	2,885	4,315	4,315	4,665	
10 40 Incentive Pay	-	-	-	-	300	
20 10 Retirement	62,968	64,985	62,776	62,776	56,589	
20 20 Social Security	28,437	33,005	31,883	31,883	29,861	
20 40 Insurance	27,666	28,783	26,235	26,235	36,130	
20 50 Workers' Compensation	577	562	543	543	508	
20 55 Long Term Disability	-	-	-	-	839	
20 60 Auto Allowance	9,200	10,800	10,800	10,800	10,800	
20 65 Cell Phone Allowance	-	-	-	600	600	
Subtotal	539,502	559,369	540,237	540,837	513,420	-5.0%
Supplies:						
31 10 Office Supplies	476	500	500	500	500	
31 35 Business Expenses	460	800	800	800	800	
Subtotal	936	1,300	1,300	1,300	1,300	0.0%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	2,242	3,200	3,200	3,200	3,200	
51 20 General Insurance	534	1,000	1,000	1,000	1,000	
52 20 Postage	350	400	400	400	400	
54 10 Printing and Binding	181	125	125	125	150	
55 10 Education and Training	3,754	3,600	3,600	3,600	3,600	
Subtotal	7,061	8,325	8,325	8,325	8,350	0.3%
Total Expenditures	\$ 547,499	\$ 568,994	\$ 549,862	\$ 550,462	\$ 523,070	-4.9%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Human Resources	FUNCTION: General Government	ACCOUNT: 101-1210-510
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MISSION STATEMENT:

Through strategic partnerships and collaboration, the Human Resources Department recruits, develops and retains an innovative workforce to foster a healthy, safe, and productive work environment for employees, departments, and the public.

PROGRAM DESCRIPTION:

The Human Resources activity is under the direction of the Executive Director of Administrative Service and Human Resources Director. The Human Resources Department is primarily responsible for six key areas: recruitment; training; a productive workforce; an enabling work environment; a sustainable workforce; and accommodating responsive communication with employees. The Department's goals are to assure that the City's employees are well led; that the organization is continually becoming more productive; that employees' competencies match the anticipated needs of the City; and, that in retention and recruitment efforts, the Department is approachable, and helpful.

STRATEGIC PLAN GOALS:

❖ *The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.*

Department Goal# 1: Anticipate and respond to changes, and staffing trends including compensation methods which promote competitive salaries, incentives, and benefits for City positions.

Objectives:

- Recruitment related services.
- Utilize social media.
- Online job application system.
- Compensation studies.
- Incentive Pay studies.
- Tuition reimbursement studies.

Department Goal# 2: Training staff in employee relations and performance management; maintaining compliance with applicable rules, laws, and regulations; and expanding services and technology to provide for efficiency.

Objectives:

- Training to managers and supervisors.
- Personnel Policies & Procedures Manual.
- Automate time recording system.
- Online Performance Management System.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Human Resources	FUNCTION: General Government	ACCOUNT: 101-1210-510
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- ❖ ***The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.***

Department Goal# 3: Expanding services and technology to better serve the future needs; offer wellness programs that improve employee health and well-being and promote a healthy work environment.

Objectives:

- City Wellness Policy.
- Safety and Wellness Committee.
- Voluntary benefits.
- Automate open enrollment.

- ❖ ***The City of Rosenberg will increase the public's confidence in the City of Rosenberg, its staff and its services.***

Department Goal# 4: Controlling loss exposures and responding timely to concerns, questions, or complaints about health and safety issues.

- Safety training to departments.
- Update the Safety Manual.
- Worker's Compensation Program.

Department Goal# 5: Training and development designed to increase individual and organizational productivity including succession planning efforts.

Objectives:

- Training opportunities to the departments.
- Succession planning.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Human Resources	FUNCTION: General Government	ACCOUNT: 101-1210-510
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PERFORMANCE INDICATORS:

	2012-13	2013-14	2014-15
	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
Number of FTE's	229	236	255
Average income per employee by hour	N/A	N/A	\$22.35
Average tenure per employee	N/A	N/A	10
Number of vacancies filled:			
Full-time positions	31	25	35
Part-time positions	23	12	5
Number of applications received:			
Full-time positions	635	750	900
Part-time positions	47	40	30
Percentages of new hires successfully completing probation	N/A	N/A	90%
Number of grievances processed:	1	1	1
Number of performance evaluations processed (Includes annual and probationary period):	223	250	270
Percentage of appraisals completed on time	N/A	N/A	50%
Number of worker compensation claims filed:	17	18	20
Loss Time (in days)	N/A	N/A	21
Number of employee development programs held:			
Management/Supervisors	5	6	7
Employees	4	5	8
Number of participants from the employee development programs	N/A	N/A	230
Percentage of productivity increases attributed to training	N/A	N/A	10%
Number of safety/wellness training programs held:	8	7	7
Number of participants from the safety/wellness training programs	N/A	N/A	105
Total of hours in safety training	N/A	N/A	7

N/A – added Performance Indicator, history was not available.

FY2015 BUDGET NOTES:

1. The appropriation for Salaries and Wages was decreased due to the transfer of the Volunteer Coordinator position to the Parks Department. The Volunteer Coordinator position was eliminated at mid-year.
2. The appropriation of \$2,400 is for Auto Allowance for the Human Resources Director.
3. The increase of \$14,000 to Other Professional Services is to provide training for the first phase of the CPR and First Aid Training for City employees.
4. The appropriation Other Contractual Services was increased by \$20,000 for the Compensation Study survey.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Human Resources **FUNCTION:** General Government **ACCOUNT:** 101-1210-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 205,789	\$ 200,565	\$ 181,306	\$ 181,306	\$ 156,987	
Supplies	1,600	2,860	2,860	2,860	3,450	
Maintenance and Services	55,949	71,700	76,700	75,700	115,585	
Total Expenditures	\$ 263,338	\$ 275,125	\$ 260,866	\$ 259,866	\$ 276,022	5.8%

~ AUTHORIZED POSITIONS ~

Position Title						
Human Resources Director	1.00	1.00	1.00	1.00	1.00	
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	
Volunteer Coordinator	1.00	1.00	-	-	-	
Total Personnel	3.00	3.00	2.00	2.00	2.00	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Human Resources **FUNCTION:** General Government **ACCOUNT:** 101-1210-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 148,716	\$ 149,045	\$ 135,929	\$ 135,929	\$ 116,876	
10 30 Longevity	1,285	740	740	740	450	
10 40 Incentive Pay	125	300	300	300	300	
20 10 Retirement	22,549	22,607	20,628	20,628	17,447	
20 20 Social Security	10,488	11,482	10,477	10,477	9,206	
20 40 Insurance	22,440	16,195	13,053	13,053	9,836	
20 50 Workers' Compensation	185	196	179	179	156	
20 55 Long Term Disability	-	-	-	-	316	
20 60 Auto Allowance	-	-	-	-	2,400	
Subtotal	205,789	200,565	181,306	181,306	156,987	-13.4%
Supplies:						
31 10 Office Supplies	518	600	600	600	600	
31 30 Recruiting Expenses	534	1,500	1,500	1,500	1,500	
31 35 Business Expenses	125	110	110	110	250	
31 90 Other Supplies	373	600	600	600	1,000	
36 30 Safety Equipment	50	50	50	50	100	
Subtotal	1,600	2,860	2,860	2,860	3,450	20.6%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	430	465	465	465	600	
42 65 Employee Recognition Program Expenses	3,270	5,500	5,500	5,500	7,250	
42 70 Volunteer Programs	2,743	5,500	5,500	2,500	5,500	
43 30 Medical-Employee Recruitment	30,480	39,000	39,000	39,000	39,000	
43 32 Employee Drug Screening	1,680	3,000	3,000	3,000	3,000	
43 45 Awards	3,442	3,600	3,600	3,600	3,600	
43 90 Other Professional Services-Training	4,998	5,000	5,000	5,000	19,000	
51 20 General Insurance	230	550	550	550	550	
52 10 Telephone/Communications	569	620	620	620	620	
52 20 Postage	248	475	475	475	475	
53 10 Advertising	5,270	5,000	10,000	12,000	12,000	
54 10 Printing and Binding	349	400	400	400	400	
55 10 Education and Training	1,300	1,250	1,250	1,250	2,250	
57 10 Other Contractual Services	941	1,340	1,340	1,340	21,340	
Subtotal	55,949	71,700	76,700	75,700	115,585	50.7%
Total Expenditures	\$ 263,338	\$ 275,125	\$ 260,866	\$ 259,866	\$ 276,022	5.8%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Economic Development	FUNCTION: General Government	ACCOUNT: 101-1211-510
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PROGRAM DESCRIPTION:

The Economic Development activity is responsible for working with the City Council, Rosenberg Development Corporation (RDC), and City staff; and, for consulting with area business organizations such as the, the Greater Fort Bend Economic Development Council, and other local, regional and national organizations for the promotion of economic development within the City. Major focuses of the department are on the retention and expansion of existing businesses, as well as the attraction of new businesses and overall community development. The Economic Development staff assists the City in procuring grant funding for projects. The RDC has an Administrative Services Agreement with the City, through which a majority of the costs budgeted in the City's General Fund for economic development are reimbursed by the RDC for day-to-day administration of the Corporation, its projects, and work objectives.

STRATEGIC PLAN GOALS:

- ❖ ***The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.***

Department Goal# 1: Update the Rosenberg Development Corporation's Strategic Plan.

Objectives:

- Utilize a consultant to develop a revised strategic plan that has the buy-in of the City Council and that provides a roadmap for the department's activities and growth in the next five years.

Department Goal# 2: Business Expansion.

Objectives:

- Attract new retail development to Rosenberg.
- Attract new industrial development to Rosenberg.
- Revise RDC incentive guidelines in order to address issues of relevance to businesses expanding in Rosenberg.

Department Goal# 3: Existing Business District Redevelopment.

Objectives:

- Participate in and review recommendations from the Livable Centers Study (focused on Avenue H and I) conducted by HGAC.

- ❖ ***The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.***

Department Goal# 4: Business recruitment.

Objectives:

- Promote Rosenberg as a destination for business relocation and commercial activity.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Economic Development	FUNCTION: General Government	ACCOUNT: 101-1211-510
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Department Goal #5: Business Retention.

Objectives:

- Develop the Rosenberg Business Park.
- Implement a Main Street Program for downtown and potentially Avenue H.

Department Goal #6: Workforce Development.

Objectives:

- Establish improved relationships with Lamar Consolidated ISD, Texas State Technical College and Wharton County Junior College to promote the addition of programming and facilities in or near Rosenberg.

- ❖ ***The City of Rosenberg will increase the public's confidence in the City of Rosenberg, it's staff and it's services.***

Department Goal# 7: Facilitate Tourism Program.

Objectives:

- Promote events for interacting with the business community.
- Establish a functional tourism plan that potentially includes involvement in a Main Street Program, as well as developing a needs assessment to identify tourism resources in the area.

Department Goal# 8: Communications.

Objectives:

- Build Partnerships with Advocacy and Support Organizations.
- Network with businesses.
- Inform resident/tax payers/voters as to the City's efforts to promote Rosenberg in order to be transparent and to educate them on the use of public funds.

FY2015 BUDGET NOTES:

1. The appropriation for Salaries and Wages was increased due to the transfer of the City Manager's Administrative Assistant position to Secretary II position for Economic Development.
2. The appropriation for Cell Phone Allowance was transferred to the Telephone/Communications to provide the Economic Development Director a City issued cell phone.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Economic Development **FUNCTION:** General Government **ACCOUNT:** 101-1211-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 173,704	\$ 179,426	\$ 199,988	\$ 199,988	\$ 230,556	
Maintenance and Services	110	300	300	300	925	
Total Expenditures	\$ 173,814	\$ 179,726	\$ 200,288	\$ 200,288	\$ 231,481	15.6%

~ AUTHORIZED POSITIONS ~

Position Title						
Economic Development Director	0.90	0.80	1.00	1.00	1.00	
Assistant Economic Development Director	1.00	1.00	1.00	1.00	1.00	
Secretary II	-	-	1.00	1.00	1.00	
Total Personnel	1.90	1.80	3.00	3.00	3.00	0.0%

~ EXPENDITURE DETAIL ~

Personnel and Benefits:						
10 10 Salaries and Wages	\$ 124,775	\$ 128,944	\$ 143,608	\$ 143,608	\$ 161,541	
10 30 Longevity	454	530	530	530	75	
20 10 Retirement	20,134	20,875	23,084	23,084	24,885	
20 20 Social Security	10,119	10,603	11,725	11,725	13,131	
20 40 Insurance	9,001	9,174	11,722	11,722	20,665	
20 50 Workers' Compensation	161	180	199	199	223	
20 55 Long Term Disability	-	-	-	-	436	
20 60 Auto Allowance	8,520	8,640	8,640	8,640	9,600	
20 65 Cell Phone Allowance	540	480	480	480	-	
Subtotal	173,704	179,426	199,988	199,988	230,556	15.3%
Maintenance and Services:						
51 20 General Insurance	110	300	300	300	300	
52 10 Telephone/Communications	-	-	-	-	625	
Subtotal	110	300	300	300	925	208.3%
Total Expenditures	\$ 173,814	\$ 179,726	\$ 200,288	\$ 200,288	\$ 231,481	15.6%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: City Secretary	FUNCTION: General Government	ACCOUNT: 101-1300-510
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MISSION STATEMENT:

The mission of the City Secretary Department is to serve and enhance public participation in municipal government and safeguard the democratic government process through transparent open government and open records.

PROGRAM DESCRIPTION:

The City Secretary is primarily responsible for providing accurate records of minutes, ordinances, resolutions, and proclamations; preparing agenda packets and attending all Council meetings, public hearings, bid openings; maintaining easily accessible files of legal documents, including records management activities for all City-related official documents; preparing legal notices for advertisement; informing Council of conferences and related events, scheduling appointments and meetings, and making related itinerary arrangements; planning and organizing City-related events; and conducting City elections. The City Secretary is appointed by the Mayor/Council and is supervised by the City Manager.

STRATEGIC PLAN GOALS:

- ❖ *The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.*

Department Goal# 1: Improve Record Storage Room.

Objectives:

- Purchase and install new shelving.
- Reorganize some records with uniform one cubic foot boxes.

Department Goal# 2: Develop a plan for additional departments to utilize the electronic document management system (EDMS), especially for those departments with permanent records.

Objectives:

- Eliminate the amount of paper copies.
- Safeguard records by enhancing internal security issues.

Department Goal# 3: Transfer construction drawing microfilm onto electronic media.

Objectives:

- Determine the best method of storing electronic media.
- Allocate resources to convert microfilm to electronic form.

Department Goal# 4: Begin training for a succession plan for the City Secretary position.

Objectives:

- Coordinate education and training in the Texas Municipal Clerk's Certification Program (TMCCP) (200 + hours of work study program).

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: City Secretary	FUNCTION: General Government	ACCOUNT: 101-1300-510
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- ❖ *The City of Rosenberg will increase the public’s confidence in the City of Rosenberg, its staff and its services.*

Department Goal# 5: Expand methods of transparency to the public.

Objectives:

- Purchase Open Records Software to better organize the volume of Open Records Requests.
- Utilize the City website by adding committee agenda packets and additional fill-able forms.
- Expand the Part time Secretary position to full time.

PERFORMANCE INDICATORS:

	2012-13 <u>Actual</u>	2013-14 <u>Estimate</u>	2014-15 <u>Projected</u>
Number of agendas and public notices posted on website 72 hours in advance of meeting/hearing:	280	285	290
Number of regular/special Council meetings:	45	51	58
Number of hours of council meeting and minute transcription preparation:	84/150	85/200	90/300
Number of committee meetings/public hearings attended:	75	75	75
Number of Freedom of Information Act requests:	214	220	225

FY2015 BUDGET NOTES:

1. The appropriation of \$2,400 is for Auto Allowance for the City Secretary.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** City Secretary **FUNCTION:** General Government **ACCOUNT:** 101-1300-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 160,338	\$ 166,346	\$ 166,346	\$ 166,346	\$ 170,801	
Supplies	1,303	1,950	1,950	1,950	1,950	
Maintenance and Services	58,860	49,410	49,410	45,410	48,540	
Total Expenditures	\$ 220,501	\$ 217,706	\$ 217,706	\$ 213,706	\$ 221,291	1.6%

~ AUTHORIZED POSITIONS ~

Position Title						
City Secretary - Certified	1.00	1.00	1.00	1.00	1.00	
Secretary III	1.00	1.00	1.00	1.00	1.00	
Secretary - Part-time	0.48	0.48	0.48	0.48	0.48	
Total Personnel	2.48	2.48	2.48	2.48	2.48	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** City Secretary **FUNCTION:** General Government **ACCOUNT:** 101-1300-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 113,604	\$ 116,665	\$ 116,665	\$ 116,665	\$ 118,774	
10 20 Overtime	-	300	300	300	300	
10 30 Longevity	1,980	2,100	2,100	2,100	2,220	
10 40 Incentive Pay	300	300	300	300	300	
11 10 Temporary Salaries and Wages	9,420	10,500	10,500	10,500	10,000	
20 10 Retirement	17,371	17,979	17,979	17,979	18,022	
20 20 Social Security	9,071	9,935	9,935	9,935	10,275	
20 40 Insurance	8,436	8,398	8,398	8,398	8,014	
20 50 Workers' Compensation	156	169	169	169	175	
20 55 Long Term Disability	-	-	-	-	321	
20 60 Auto Allowance	-	-	-	-	2,400	
Subtotal	160,338	166,346	166,346	166,346	170,801	2.7%
Supplies:						
31 10 Office Supplies	1,229	1,500	1,500	1,500	1,500	
31 35 Business Expenses	74	450	450	450	450	
Subtotal	1,303	1,950	1,950	1,950	1,950	0.0%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	225	650	650	650	650	
51 20 General Insurance	329	900	900	900	830	
52 10 Telephone/Communications	620	660	660	660	660	
52 20 Postage	255	500	500	500	700	
52 30 Freight and Express	130	200	200	200	200	
53 10 Advertising	17,666	15,000	15,000	15,000	15,000	
54 10 Printing and Binding	9,000	10,000	10,000	10,000	9,000	
55 10 Education and Training	3,306	6,000	6,000	6,000	6,000	
57 10 Other Contractual Services- Shredding	893	1,500	1,500	1,500	2,000	
57 20 Election Services	26,437	14,000	14,000	10,000	13,500	
Subtotal	58,860	49,410	49,410	45,410	48,540	-1.8%
Total Expenditures	\$ 220,501	\$ 217,706	\$ 217,706	\$ 213,706	\$ 221,291	1.6%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Finance	FUNCTION: General Government	ACCOUNT: 101-1400-510
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MISSION STATEMENT:

The Rosenberg Finance Department is committed to serving our community with financial expertise by promoting accountability, professionalism and transparency while providing all stakeholders with reliable, timely and accurate financial information.

PROGRAM DESCRIPTION:

The Finance Department is under the direction of the Executive Director of Administrative Services. The Finance Department staffs 6 full-time positions and serves both external and internal customers. The services provided include developing the annual budget, delivering reliable financial information, advocating for responsible use of taxpayer dollars, managing the City's debt and investments, as well as performing accounting duties such as accounts payable, payroll, grant management, capital asset management, general ledger reconciliations and project accounting. The Finance Department coordinates the property and liability claims with the City's insurance carrier. The Executive Director of Administrative Services is also responsible for the operations of the Customer Service, Municipal Court and Human Resources Departments.

STRATEGIC PLAN GOALS:

- ❖ ***The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.***

Department Goal# 1: Respond to infrastructure deficiencies and ensure that funds are provided to achieve a balance between funding new facilities and services to proper maintenance of existing facilities and infrastructure.

Objectives:

- Use the department strategic plans as a tool to develop and prioritize a comprehensive list of capital improvements for the next five years.
- Ensure adequate funding is available to support new facilities and infrastructure projects while maintaining an appropriate debt level.
- Ensure adequate funding to provide on-going improvements and the necessary maintenance for existing facilities and infrastructure.

- ❖ ***The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.***

Department Goal# 2: Increase the use of technology to enhance the services for the City Departments and employees.

Objectives:

- Automate Payroll by implementing a time clock system that will increase efficiency and reduce manual time entry processes.
- Identify financial processes that can be automated through web based application to improve efficiencies for staff and employees.
- Provide software training for users of the Accounting software.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Finance	FUNCTION: General Government	ACCOUNT: 101-1400-510
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❖ *The City of Rosenberg will increase the public’s confidence in the City of Rosenberg, it’s staff and it’s services.*

Department Goal# 3: Provide accurate, timely and transparent information to all stakeholders.

Objectives:

- Successfully apply for the Texas Comptroller Leadership Circle “Platinum” Award which recognizes local governments across Texas to meet high standard for financial transparency online.
- Communicate financial information in a simple and easy-to-understand format to citizens and other stakeholders.
- Continue to apply for and receive the Distinguished Budget Presentation Award while improving quality and effectiveness of the annual budget document.
- Continue to apply for and receive the Comprehensive Annual Financial Report (CAFR) Certificate of Achievement Award, as well as an unmodified audit opinion.

Department Goal# 4: Further develop the Finance team and promote employee development and training to meet the increasing finance reporting requirements and provide excellent accounting services.

Objectives:

- Evaluate staffing levels that directly affect the finance and accounting operations.
- Promote continuing education of employees to ensure knowledge of current information.

PERFORMANCE INDICATORS:

	2012-13	2013-14	2014-15
	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
Average number of days to process invoices	12.60	13.00	13.00
Average number of days to publish monthly reports after month-end	N/A	N/A	20
Number of training hours for staff development	N/A	N/A	75
% Rate of Collection - Current Taxes	99.72%	99.25%	99.25%
% Rate of Collection - Delinquent Taxes	53.7%	50%	50%
Received GFOA Budget Award	Yes	Yes	Yes
% of “Proficient” or higher ratings for Budget Book Criteria	94%	97%	97%
Received GFOA Award for Excellence in Financial Reporting for CAFR	Yes	Yes	Yes
% of “Proficient” or higher ratings for CAFR Criteria	94%	97%	97%

FY2015 BUDGET NOTES:

1. The appropriation of \$2,400 is for Auto Allowance for the Executive Director of Administrative Services.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Finance **FUNCTION:** General Government **ACCOUNT:** 101-1400-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 353,119	\$ 375,346	\$ 380,577	\$ 380,777	\$ 408,268	
Supplies	1,323	1,800	1,800	1,800	3,475	
Maintenance and Services	128,650	138,110	138,110	129,121	135,125	
Subtotal	483,093	515,256	520,487	511,698	546,868	5.1%
Capital Outlay	-	-	-	-	-	0.0%
Total Expenditures	\$ 483,093	\$ 515,256	\$ 520,487	\$ 511,698	\$ 546,868	5.1%

~ AUTHORIZED POSITIONS ~

<u>Position Title</u>						
Finance Director	1.00	1.00	-	-	-	
Executive Director of Administrative Service	-	-	1.00	1.00	1.00	
Budget Analyst	1.00	1.00	1.00	1.00	1.00	
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00	
Accounting Clerk	1.00	1.00	1.00	1.00	1.00	
Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00	
Finance Clerk	0.80	0.80	1.00	1.00	1.00	
Total Personnel	5.80	5.80	6.00	6.00	6.00	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Finance **FUNCTION:** General Government **ACCOUNT:** 101-1400-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 261,784	\$ 277,117	\$ 280,542	\$ 280,542	\$ 301,883	
10 20 Overtime	189	-	-	200	200	
10 30 Longevity	2,487	2,799	2,799	2,799	3,180	
10 40 Incentive Pay	905	900	900	900	900	
20 10 Retirement	39,880	42,388	42,907	42,907	44,939	
20 20 Social Security	19,355	21,528	21,792	21,792	23,713	
20 40 Insurance	27,587	29,649	30,668	30,668	29,236	
20 50 Workers' Compensation	333	365	369	369	402	
20 55 Long Term Disability	-	-	-	-	815	
20 60 Auto Allowance	-	-	-	-	2,400	
20 65 Cell Phone Allowance	600	600	600	600	600	
Subtotal	353,119	375,346	380,577	380,777	408,268	7.3%
Supplies:						
31 10 Office Supplies	1,169	1,200	1,200	1,200	1,250	
31 35 Business Expenses	154	500	500	500	600	
31 90 Other Supplies	-	-	-	-	1,500	
36 10 Small Tools and Equipment	-	100	100	100	125	
Subtotal	1,323	1,800	1,800	1,800	3,475	93.1%
Maintenance and Services:						
41 10 Tax Assessing and Collecting Services	5,104	5,350	5,350	5,225	5,375	
42 35 Dues, Subscriptions, Memberships	811	2,100	2,100	1,000	1,350	
43 10 Audit and Accounting Services	36,785	40,000	40,000	40,000	40,000	
43 90 Other Professional Services-Sales Tax Analysis	31,360	30,000	30,000	20,000	25,000	
51 20 General Insurance	1,097	1,400	1,400	1,416	1,500	
52 20 Postage	3,057	3,200	3,200	3,080	3,200	
54 10 Printing and Binding	3,191	3,300	3,300	3,900	4,200	
55 10 Education and Training	3,123	5,500	5,500	5,500	5,500	
57 10 Other Contractual Services-CAD	44,123	47,260	47,260	49,000	49,000	
Subtotal	128,650	138,110	138,110	129,121	135,125	-2.2%
Total Expenditures	\$ 483,093	\$ 515,256	\$ 520,487	\$ 511,698	\$ 546,868	5.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Municipal Court	FUNCTION: General Government	ACCOUNT: 101-1417-510
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MISSION STATEMENT:

The mission of the City of Rosenberg Municipal Court is to provide all citizens a high level of confidence and exceptional customer service by effectively and efficiently processing municipal court cases providing fair and impartial justice in a safe, professional, technologically-advanced environment.

PROGRAM DESCRIPTION:

The Municipal Court support staff is under the direction of the Executive Director of Administrative Services. The Municipal Court Judge and City Prosecutor are appointed by the Mayor and City Council.

The Municipal Court is primarily responsible for providing administrative support for the City's justice system, processing traffic citations, Class C misdemeanors, and City Ordinance cases. The Court support staff is responsible for maintaining complete, accurate records prescribed by law and consistent with effective management of the court.

STRATEGIC PLAN GOALS:

- ❖ ***The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.***

Department Goal# 1: The Municipal Court will provide a safe, professional, technologically-advanced environment.

Objectives:

- Continually update the Court's technology to meet current and future needs.
- Improve the safety and security of the court facilities.

Department Goal# 2: The Municipal Court will meet the current and future facility needs of the court customers and staff.

Objectives:

- Improve, modernize, and expand facility space including courtrooms, meeting rooms, waiting areas, and staff offices/work areas.

- ❖ ***The City of Rosenberg will increase the public's confidence in the City of Rosenberg, it's staff and it's services.***

Department Goal# 3: The Municipal Court will provide citizens a high level of confidence and exceptional customer service.

Objectives:

- Provide court staff with the information, resources, and training to provide excellent service to court customers.
- Serve court users in a timely and courteous manner.
- Develop and implement communication strategies that increase the Court's transparency and make the Court more accessible, open, and helpful to all court customers.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Municipal Court	FUNCTION: General Government	ACCOUNT: 101-1417-510
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PERFORMANCE INDICATORS:

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Estimate</u>	<u>2014-15</u> <u>Projected</u>
Cases Disposition			
New cases filed	5,869	5,067	6,100
Dispositions:			
Bond Forfeitures/Applied	332	250	300
Dismissed/Not Guilty	4,854	2,690	2,500
Dismissed DSC	228	225	230
Dismissed Deferred Disposition	626	595	625
Dismissed Proof Financial Responsibility	101	105	105
Dismissed Compliance	225	235	250
Community Service- Partial & Full	42	75	50
Appealed Cases	4	4	6
Juvenile Activity			
Transportation Code Cases Filed	23	45	48
Non-Driving Alcoholic Beverage Code Cases Filed	71	2	4
Violation of local Daytime Curfew Ordinance Cases Filed	1	2	3
All other Non-Traffic Fine-Only Cases Filed	392	53	55
Number of Juvenile Cases Filed	431	105	100
Warrant Activity			
Warrant Issued	3,471	2,150	2,500
Warrant Cleared	5,761	3,200	3,500
Trials Activity			
Number of Non Jury and Jury Trials	8	10	10
Number of Jury Notices Mailed	400	500	500
Show Cause Hearings Scheduled	1,127	868	920
Cases Assessed	4,334	4,167	4,250
Cases Satisfied by Jail Credit	1,498	1,500	1,475
Magistrate Warnings	1,341	1,260	1,320

FY2015 BUDGET NOTES:

1. There is an increase of \$4,500 to Equipment Repair and Maintenance for the annual maintenance fees for the automated payment kiosk that will serve customers for both the Customer Service Department and the Municipal Court. Each department will pay for their portion of the annual maintenance fees.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Municipal Court **FUNCTION:** General Government **ACCOUNT:** 101-1417-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 309,484	\$ 340,803	\$ 340,803	\$ 340,803	\$ 343,710	
Supplies	4,110	4,325	4,325	4,325	4,325	
Maintenance and Services	14,058	21,600	21,600	21,600	26,300	
Total Expenditures	\$ 327,652	\$ 366,728	\$ 366,728	\$ 366,728	\$ 374,335	2.1%

~ AUTHORIZED POSITIONS ~

Position Title						
Municipal Court Judge	1.00	1.00	1.00	1.00	1.00	
Associate Municipal Court Judge	0.48	0.48	0.48	0.48	0.48	
Court Administrator	1.00	1.00	1.00	1.00	1.00	
Clerk II	1.00	1.00	1.00	1.00	1.00	
Clerk I	2.00	2.00	2.00	2.00	2.00	
Total Personnel	5.48	5.48	5.48	5.48	5.48	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Municipal Court **FUNCTION:** General Government **ACCOUNT:** 101-1417-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 221,834	\$ 229,435	\$ 229,435	\$ 229,435	\$ 233,113	
10 20 Overtime	100	2,000	2,000	2,000	2,000	
10 30 Longevity	1,925	2,225	2,225	2,225	1,515	
10 40 Incentive Pay	300	300	300	300	900	
11 10 Temporary Salaries and Wages	5,806	23,169	23,169	23,169	23,169	
20 10 Retirement	33,971	35,602	35,602	35,602	34,875	
20 20 Social Security	17,421	19,853	19,853	19,853	20,175	
20 40 Insurance	25,444	25,482	25,482	25,482	24,591	
20 50 Workers' Compensation	282	337	337	337	343	
20 55 Long Term Disability	-	-	-	-	629	
20 60 Auto Allowance	2,400	2,400	2,400	2,400	2,400	
Subtotal	309,484	340,803	340,803	340,803	343,710	0.9%
Supplies:						
31 10 Office Supplies	4,061	4,100	4,100	4,100	4,100	
31 20 Computer Supplies	-	100	100	100	100	
31 35 Business Expenses	48	125	125	125	125	
Subtotal	4,110	4,325	4,325	4,325	4,325	0.0%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	380	450	450	450	550	
51 20 General Insurance	215	700	700	700	700	
52 20 Postage	2,107	2,900	2,900	2,900	3,000	
54 10 Printing and Binding	727	1,450	1,450	1,450	1,450	
55 10 Education and Training	4,262	4,300	4,300	4,300	4,300	
56 24 Equipment Rentals - Copier	-	2,900	2,900	2,900	2,900	
57 10 Other Contractual Services	6,368	8,800	8,800	8,800	8,800	
63 25 Equipment Repair and Maintenance	-	100	100	100	4,600	
Subtotal	14,058	21,600	21,600	21,600	26,300	21.8%
Total Expenditures	\$ 327,652	\$ 366,728	\$ 366,728	\$ 366,728	\$ 374,335	2.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: City Attorney	FUNCTION: General Government	ACCOUNT: 101-1500-510
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PROGRAM DESCRIPTION:

The City Attorney is responsible for providing legal services to the Mayor/City Council and City staff; attending all City Council meetings and other meetings as needed in order to provide legal representation for the City; reviewing and approving all legal instruments such as ordinances, contracts and/or agreements; and representing the City in all related litigation in which the City may be involved. The City Attorney also provides legal representation for City-appointed committees, such as the Rosenberg Development Corporation, the Planning Commission, and other committees as directed. The City Attorney is currently contracted by the City. Additionally, the City utilizes other legal counsels on specific issues that require specific expertise such as employment law, water rights, Department of Justice compliance, alcohol licenses, etc.

FY2015 BUDGET NOTES:

1. The appropriation for Legal – Outside was moved from the City Attorney’s budget to a new department for City Prosecutor.
2. The appropriation for Other Professional Services provides funding for the Election District and preclearance submittals to the Department of Justice.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** City Attorney **FUNCTION:** General Government **ACCOUNT:** 101-1500-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Maintenance and Services	\$ 173,717	\$ 205,000	\$ 205,000	\$ 225,000	\$ 130,000	
Total Expenditures	\$ 173,717	\$ 205,000	\$ 205,000	\$ 225,000	\$ 130,000	-36.6%

~ AUTHORIZED POSITIONS ~

Position Title
None

~ EXPENDITURE DETAIL ~

<u>Maintenance and Services:</u>						
43 20 Legal-Outside	\$ 85,581	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
43 90 Other Professional Services	55	5,000	5,000	5,000	5,000	
57 10 Other Contractual Services	88,081	100,000	100,000	120,000	125,000	
Total Expenditures	\$ 173,717	\$ 205,000	\$ 205,000	\$ 225,000	\$ 130,000	-36.6%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: City Prosecutor	FUNCTION: General Government	ACCOUNT: 101-1600-510
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PROGRAM DESCRIPTION:

The City Prosecutor is responsible for prosecuting all cases involving violations of city ordinances in the Municipal Court.

FY2015 BUDGET NOTES:

1. For FY2015 the City Prosecutor appropriation expenditure was moved from the City Attorney's budget to a new department created for the City Prosecutor.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** City Prosecutor **FUNCTION:** General Government **ACCOUNT:** 101-1600-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Maintenance and Services	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 50,000	100.0%

~ AUTHORIZED POSITIONS ~

Position Title
None

~ EXPENDITURE DETAIL ~

<u>Maintenance and Services:</u>						
43 20 Legal	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 50,000	100.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: General Government	FUNCTION: General Government	ACCOUNT: 101-1800-510
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PROGRAM DESCRIPTION:

The General Government activity includes expenditures and activities for general services and functions, such as City Hall building maintenance, copier and reproduction services, and mailroom activities. Electricity, natural gas, and other utilities are allocated to this activity for City Hall. All related activities which are not allocated to the various departments are recorded in the General Government Department. Funding for special committees, including the Planning Commission, is included within the General Government activity.

FY2015 BUDGET NOTES:

1. There appropriation for Rosenberg Image Committee was moved to Beautification Fund.
2. The appropriation for Information Services Fees increased by \$118,791 due to the increase in funding needs for the Technology Fund.
3. The appropriation for Employee Appreciation is to provide employees an Employee Appreciation Luncheon and Family Fun Day in the Park. These appreciation days were eliminated during previous budget reductions.
4. The appropriation of \$10,000 for Outside Professional Services provides funding for land appraisals, surveys, and other City professional services.
5. The appropriation for Janitorial Services was decreased by \$36,300 due to the allocation of the janitorial services to each City facility.
6. The appropriation for Building Repair and Maintenance was increased by \$5,500 to provide repairs to City Hall.
7. The appropriation for Bad Debt Expense is to write off receivables to better reflect a more accurate accounts receivable balance.
8. The transfer to Fire Station No. 3 is reduced since the Fire Station No. 3 Operating Fund has excess revenues remaining from FY2014.
9. The transfer to the General Supplemental Fund is to cover the cost of one-time capital costs for General Fund.
10. The transfer to the Water & Wastewater Fund is to cover the General Funds ten percent (10%) of the Energy Efficiency loans in the Water & Wastewater Fund.
11. The transfer to the Civic Center Fund was reduced to offset the General Fund costs associated with the 4th of July event and Seabourne Creek Sports Complex grounds maintenance costs.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** General Government **FUNCTION:** General Government **ACCOUNT:** 101-1800-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 234,538	\$ 269,080	\$ 269,080	\$ 262,580	\$ 264,839	
Supplies	31,201	40,200	39,578	34,950	35,200	
Maintenance and Services	656,660	642,042	769,004	770,838	748,376	
Other Expenses	118,513	-	-	50,000	50,000	
Transfers	1,701,054	752,293	752,293	752,293	484,979	
Subtotal	2,741,966	1,703,615	1,829,955	1,870,661	1,583,394	-13.5%
Capital Outlay	2,490	3,000	-	-	-	
Total Expenditures	\$ 2,744,456	\$ 1,706,615	\$ 1,829,955	\$ 1,870,661	\$ 1,583,394	-13.5%

~ AUTHORIZED POSITIONS ~

Position Title	2012-13	2013-14	2013-14	2013-14	2014-15	Var %
Full-time equivalents:						
College Interns/						
High School Clerical Interns	3.02	3.02	3.02	3.02	2.86	
Total Personnel	3.02	3.02	3.02	3.02	2.86	-5.3%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** General Government **FUNCTION:** General Government **ACCOUNT:** 101-1800-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
11 10 Temporary Salaries and Wages	\$ 29,354	\$ 49,250	\$ 49,250	\$ 49,250	\$ 49,223	
11 20 Overtime	40	-	-	-	-	
20 20 Social Security	2,249	3,767	3,767	3,767	3,767	
20 30 Unemployment Claims	5,784	20,000	20,000	10,000	10,785	
20 40 Insurance Admin/Contingency	66,000	66,000	66,000	66,000	66,000	
20 45 Insurance-City's Portion Retiree	131,023	130,000	130,000	133,500	135,000	
20 50 Workers' Compensation	88	63	63	63	64	
Subtotal	234,538	269,080	269,080	262,580	264,839	-1.6%
Supplies:						
31 10 Office Supplies	4,035	5,000	5,000	5,000	5,000	
31 90 Other Supplies	3,392	4,000	4,000	3,750	4,000	
37 10 Natural Gas	756	1,200	1,200	1,200	1,200	
37 20 Electricity	23,018	30,000	29,378	25,000	25,000	
Subtotal	31,201	40,200	39,578	34,950	35,200	-11.1%
Maintenance and Services:						
42 20 Special Committee Expense	1,090	1,200	1,200	1,200	1,200	
42 25 Planning Commission Expenses	-	500	500	500	500	
42 35 Dues, Subscriptions, Memberships	5,107	11,825	11,825	11,825	11,250	
42 45 Safety Committee Expenses	61	200	200	100	200	
42 50 Rosenberg Image Committee Expenses	141	500	500	200	-	
42 60 Information Services Fees	431,086	444,317	444,317	444,317	563,108	
42 70 Employee Holiday Party	9,991	11,000	11,000	11,183	12,000	
42 75 Employee Appreciation	-	-	-	-	4,000	
43 35 Taxes Due Fees	-	-	500	350	500	
43 50 Volunteer Committees	2,026	2,500	2,500	-	-	
43 90 Outside Professional Services	-	-	7,500	10,000	10,000	
51 20 General Insurance	7,937	11,000	9,000	8,840	9,918	
52 10 Telephone/Communications	28,520	28,500	28,500	28,500	29,000	
54 10 Printing and Binding	8,680	-	-	-	-	
55 10 Education and Training	4,417	7,000	7,000	4,500	4,500	
56 24 Equipment Rentals - Copiers	24,255	23,500	23,500	23,500	25,000	
57 10 Data Shredding	-	-	840	700	1,000	
57 15 Janitorial Services	36,099	50,000	50,000	50,000	13,700	
57 35 MUD Reimbursement	86,093	40,000	42,622	42,622	47,000	
57 43 Fort Bend County Contribution	-	-	117,500	117,500	-	
63 10 Building Repair and Maintenance	8,692	6,500	6,500	12,000	12,000	
63 25 Equipment Repair and Maintenance	2,467	3,500	3,500	3,000	3,500	
Subtotal	656,660	642,042	769,004	770,838	748,376	-2.7%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** General Government **FUNCTION:** General Government **ACCOUNT:** 101-1800-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL CONTINUED~						
Capital Outlay:						
70 10 Land and Land Rights	2,490	3,000	-	-	-	
Subtotal	2,490	3,000	-	-	-	100.0%
Other Expenses:						
85 30 Bad Debt Expense	118,513	-	-	50,000	50,000	
Subtotal	118,513	-	-	50,000	50,000	100.0%
Transfers:						
92 17 Transfer to Emergency Fund	3,000	3,000	3,000	3,000	-	
92 30 Transfer to Fire Station No. 3 Operating Fund	170,000	260,000	260,000	260,000	132,910	
94 10 Transfer to General Supplemental Fund	1,428,553	219,700	219,700	219,700	174,042	
94 19 Transfer to CO 2010B Bond Fund	25,000	-	-	-	-	
95 01 Transfer to Water/Wastewater Fund	74,501	75,398	75,398	75,398	80,322	
95 60 Transfer to Civic Center Fund	-	194,195	194,195	194,195	97,705	
Subtotal	1,701,054	752,293	752,293	752,293	484,979	-35.5%
Total Expenditures	\$ 2,744,456	\$ 1,706,615	\$ 1,829,955	\$ 1,870,661	\$ 1,583,394	-13.5%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Building Maintenance	FUNCTION: General Government	ACCOUNT: 101-1840-510
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MISSION STATEMENT:

The Mission of the Building Maintenance Division is to provide ongoing quality maintenance of City facilities for internal departmental customers by integrating preventative maintenance with active response in order to reduce long-term maintenance costs.

PROGRAM DESCRIPTION:

The Building Maintenance Division is under the direction of the Executive Director of Support Services and is responsible for all City-owned buildings. The division performs skilled work in the repair and maintenance of these facilities. The Building Maintenance Division will develop a schedule for the regular inspection of City-owned facilities. These inspections will allow timely, routine documentation of maintenance needs, and this will facilitate planning and the budget process with the goal of reducing costs in the long-run.

FY2015 BUDGET NOTES:

1. FY2015 is the first year for a dedicated Building Maintenance Division in the City of Rosenberg.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Building Maintenance **FUNCTION:** General Government **ACCOUNT:** 101-1840-510

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 111,887	
Supplies	-	-	-	-	22,000	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 133,887	100.0%

~ AUTHORIZED POSITIONS ~

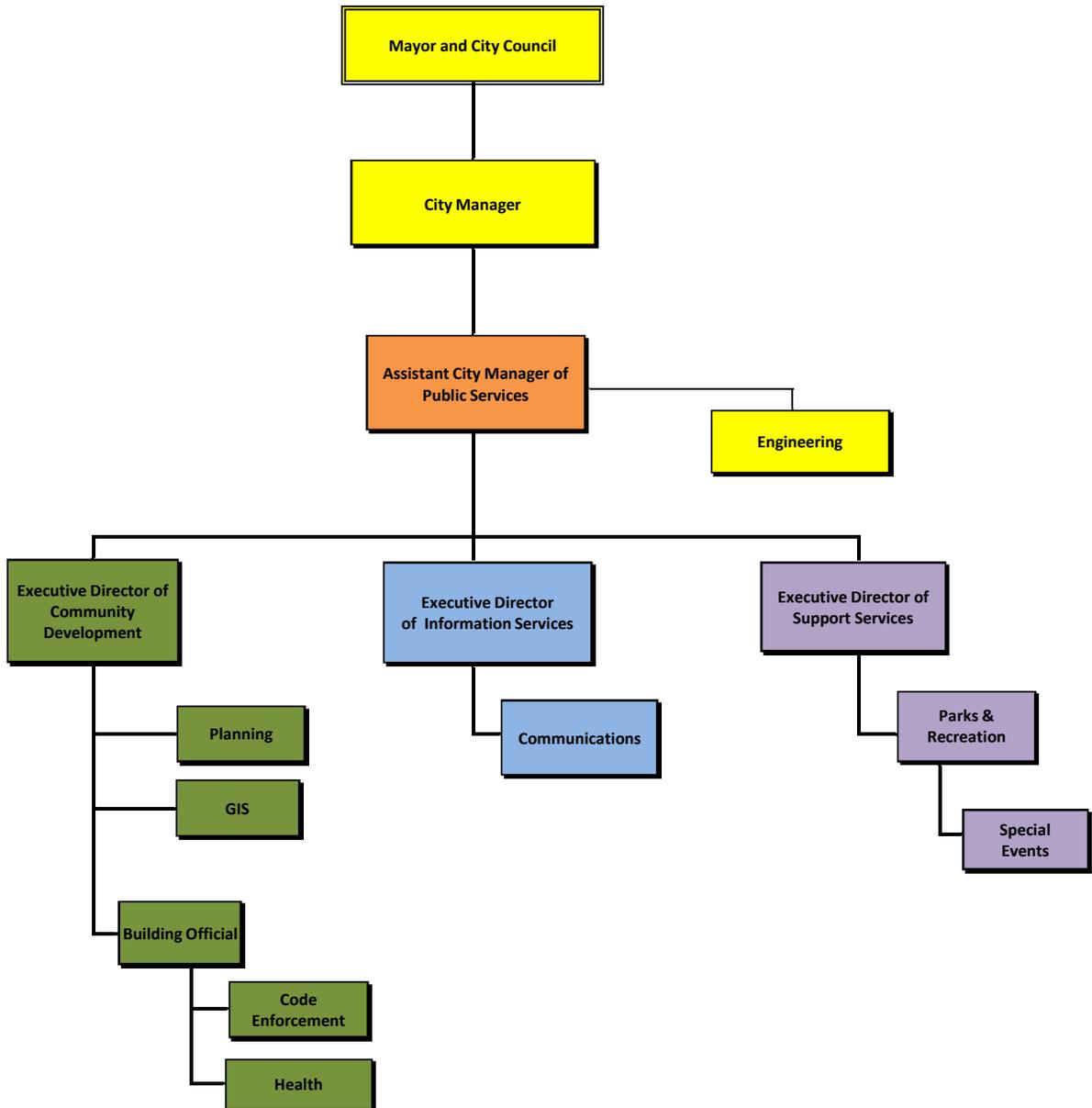
Position Title						
Building Maintenance Supervisor	-	-	-	-	1.00	
Building Maintenance Technician	-	-	-	-	1.00	
Total Personnel	-	-	-	-	2.00	100.0%

~ EXPENDITURE DETAIL ~

Personnel and Benefits:						
10 10 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ 77,772	
10 30 Longevity	-	-	-	-	1,310	
10 40 Incentive Pay	-	-	-	-	300	
20 10 Retirement	-	-	-	-	11,626	
20 20 Social Security	-	-	-	-	6,135	
20 40 Health Insurance	-	-	-	-	12,932	
20 50 Workers' Compensation	-	-	-	-	1,002	
20 55 Long Term Disability	-	-	-	-	210	
20 60 Cell Phone	-	-	-	-	600	
Subtotal	-	-	-	-	111,887	100.0%
Supplies:						
31 10 Office Supplies	-	-	-	-	150	
31 20 Computer Supplies	-	-	-	-	1,500	
31 40 Clothing	-	-	-	-	1,000	
31 90 Other Supplies & Equipment	-	-	-	-	1,000	
34 30 Cleaning Supplies	-	-	-	-	3,000	
35 10 Motor Vehicle Repair Supplies	-	-	-	-	1,000	
36 10 Small Tools and Equipment	-	-	-	-	3,000	
36 30 Safety Equipment	-	-	-	-	350	
37 30 Fuel, Oil and Lubricants	-	-	-	-	11,000	
Subtotal	-	-	-	-	22,000	100.0%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 133,887	100.0%

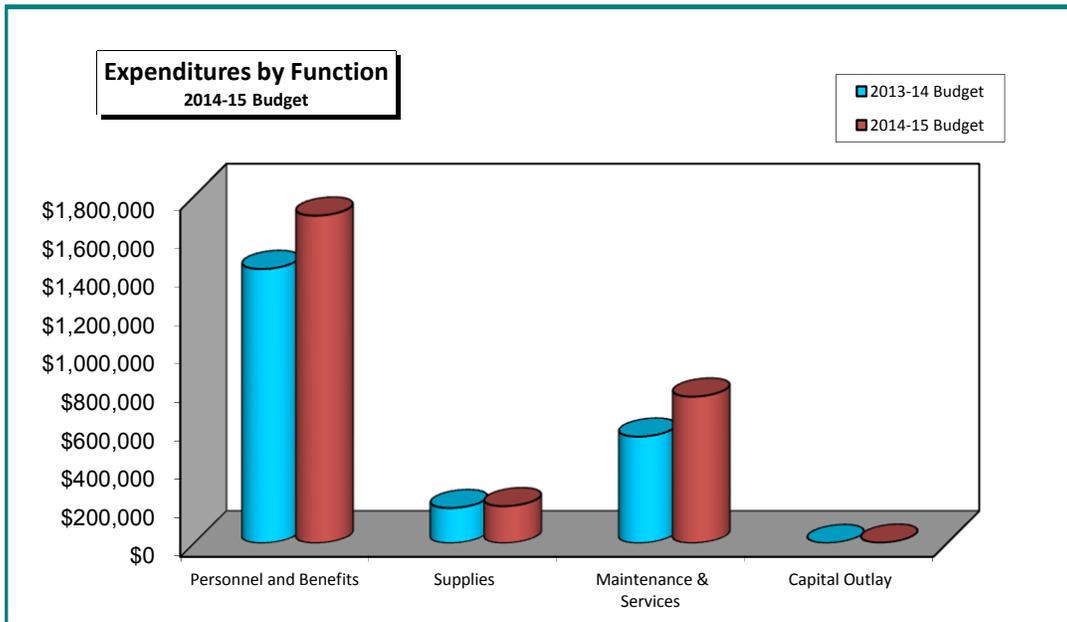
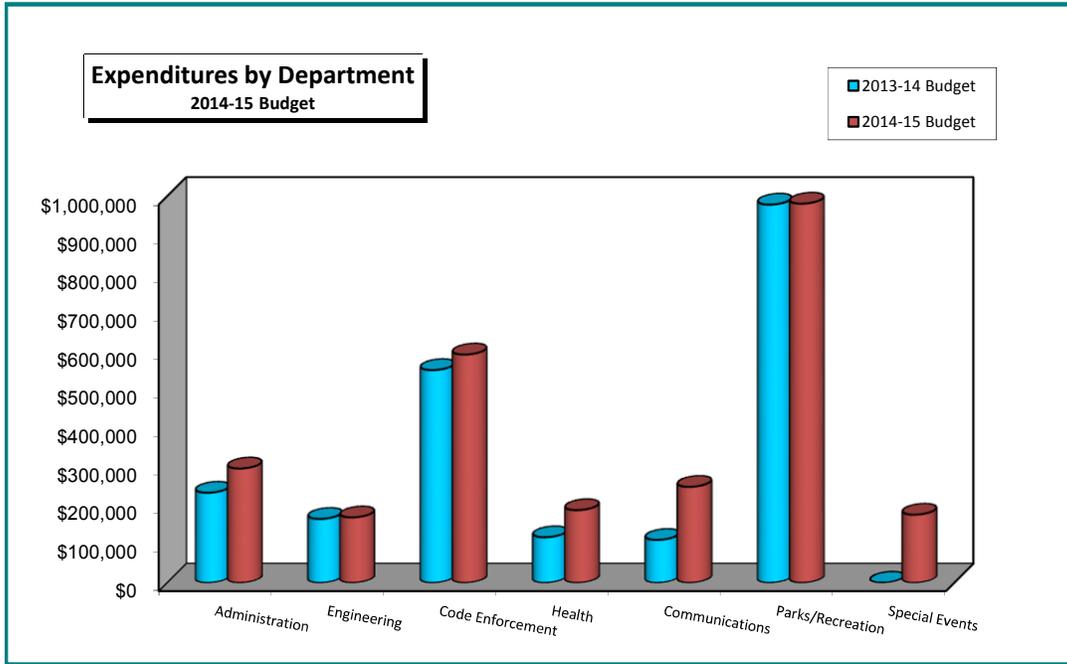
CITY OF ROSENBERG, TEXAS
2014-15 BUDGET

Community Development Organizational Chart



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

Community Development



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Community Development Summary **FUNCTION:** NA **ACCOUNT:** 101-19XX

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
FUNCTION AND CLASSIFICATION SUMMARY						
Personnel and Benefits	\$ 1,402,440	\$ 1,348,143	\$ 1,422,518	\$ 1,422,518	\$ 1,698,855	
Supplies	167,710	182,606	182,606	168,126	192,321	
Maintenance and Services	490,645	525,705	554,818	552,358	761,999	
Subtotal	2,060,794	2,056,454	2,159,942	2,143,002	2,653,175	22.8%
Capital Outlay	-	-	-	-	2,000	100.0%
Total Expenditures	\$ 2,060,794	\$ 2,056,454	\$ 2,159,942	\$ 2,143,002	\$ 2,655,175	22.9%

~ AUTHORIZED POSITIONS ~

Position Title						
Planning & Engineering	2.66	2.66	2.66	2.66	4.00	
Code Enforcement	7.00	7.00	8.00	8.48	8.48	
Health	1.00	1.00	1.00	1.00	2.00	
Communications	0.99	0.99	0.99	0.99	2.50	
Civic Center	3.00	-	-	-	-	
Parks and Recreation Maintenance	10.00	10.00	11.00	11.00	10.00	
Total Personnel	24.65	21.65	23.65	24.13	26.98	14.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Planning	FUNCTION: Community Development	ACCOUNT: 101-1900-540
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MISSION STATEMENT:

The mission of the City of Rosenberg's Planning Department is to effectively manage growth and development in accordance with ordinances adopted by City Council; to facilitate ordinance amendments and new policies as necessary; and to provide excellent internal and external customer service in a growing city.

PROGRAM DESCRIPTION:

The Planning Department is under the direction of the Executive Director of Community Development and is primarily responsible for the logical and systematic planning of the City's growth by providing professional support to citizens, developers, the Planning Commission, City Council, and other City Departments. The Department is also responsible for the maintenance and expansion of the Geographic Information System (GIS), an integrated collective of computer software and data to view and manage geographic elements, such as streets, subdivision layouts, establishment of boundaries for fire stations and police beats, identification of voting districts, and infrastructure data.

STRATEGIC PLAN GOALS:

- ❖ ***The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.***

Department Goals:

- Completing the funded Comprehensive Plan update.
- Completing the Sign Ordinance amendments that are in progress.
- Making GIS data available to all City Departments.
- Improving the accuracy of GPS data collected for the Utilities Department to within one (1) meter.
- Gaining the capacity to devote one (1) GIS position to serving half of all City departments and another GIS position to the other half of City departments.
- Restructuring support staff so there is support staff reporting to the Planning Department.
- Achieving a match between staff qualification and responsibilities through having a Community Development Director responsible for more complex tasks and a Planner responsible for less complex tasks.
- Changing the organizational structure to a Community Development Department consisting of Planning, GIS, Building, Code Enforcement and Health.
- Having a minimum of three (3) positions responsible for Planning task including a Community Development Director, Planner and support staff.

- ❖ ***The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.***

Department Goals:

- Mapping all city utilities (water, wastewater & drainage) and developing web-based interactive maps and an online PDF map library.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Planning	FUNCTION: Community Development	ACCOUNT: 101-1900-540
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- ❖ *The City of Rosenberg will increase the public’s confidence in the City of Rosenberg, its staff and its services.*

Department Goals:

- Gaining the ability to respond to all inquires directed at the Planning Department within 24 hours.
- Providing facilities in accordance with City standards, with adequate meeting space, and the space for necessary personnel.

PERFORMANCE INDICATORS:

	2012-13	2013-14	2014-15
	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
Number of plats reviewed	36	48	48
Number of maps generated (GIS Specialist)	300	300	300
Number of new data/layers created (GIS Specialist)	250	250	250
Number of plans reviewed within the West Fort Bend Management District	12	15	15
Number of ordinance updates presented to the Planning Commission	6	6	6
Number of ordinance updates presented to the City Council	6	6	6

FY2015 BUDGET NOTES:

1. An increase in Salaries and Wages is due to changes in personnel. The GIS Specialist position was promoted to a GIS Administrator and a GIS Technician and a Secretary II position were added.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Planning **FUNCTION:** Community Development **ACCOUNT:** 101-1900-540

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 201,996	\$ 221,330	\$ 221,330	\$ 221,330	\$ 284,165	
Supplies	1,716	2,176	2,176	2,176	2,306	
Maintenance and Services	8,640	10,596	10,596	10,596	10,671	
Total Expenditures	\$ 212,352	\$ 234,102	\$ 234,102	\$ 234,102	\$ 297,142	26.9%

~ AUTHORIZED POSITIONS ~

Position Title						
Planning Director	1.00	1.00	-	-	-	
Executive Director of Community Development	-	-	1.00	1.00	1.00	
Administrative Assistant	0.66	0.66	0.66	0.66	-	
GIS Administrator	-	-	-	-	1.00	
GIS Technician	1.00	1.00	1.00	1.00	1.00	
Secretary I	-	-	-	-	1.00	
Total Personnel	2.66	2.66	2.66	2.66	4.00	50.4%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Planning **FUNCTION:** Community Development **ACCOUNT:** 101-1900-540

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 141,979	\$ 156,970	\$ 156,970	\$ 156,970	\$ 205,034	
10 20 Overtime	-	200	200	200	200	
10 30 Longevity	205	457	457	457	285	
20 10 Retirement	22,138	24,637	24,637	24,637	30,659	
20 20 Social Security	10,361	12,513	12,513	12,513	16,177	
20 40 Insurance	21,727	20,401	20,401	20,401	25,583	
20 50 Workers' Compensation	187	212	212	212	274	
20 55 Long Term Disability	-	-	-	-	554	
20 60 Auto Allowance	4,800	5,280	5,280	5,280	4,800	
20 65 Cell Phone Allowance	600	660	660	660	600	
Subtotal	201,996	221,330	221,330	221,330	284,165	28.4%
Supplies:						
31 10 Office Supplies	1,657	1,750	1,750	1,750	1,880	
31 20 Computer Supplies	59	300	300	300	300	
31 35 Business Expenses	-	126	126	126	126	
Subtotal	1,716	2,176	2,176	2,176	2,306	6.0%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	415	700	700	700	700	
51 20 General Insurance	589	996	996	996	996	
52 20 Postage	1	100	100	100	100	
54 10 Printing and Binding	55	100	100	100	175	
55 10 Education and Training	961	2,000	2,000	2,000	2,000	
56 24 Equipment Rentals - Copier	4,086	4,200	4,200	4,200	4,200	
57 10 Other Contractual Services	2,533	2,000	2,000	2,000	2,000	
63 25 Equipment Repair and Maintenance	-	500	500	500	500	
Subtotal	8,640	10,596	10,596	10,596	10,671	0.7%
Total Expenditures	\$ 212,352	\$ 234,102	\$ 234,102	\$ 234,102	\$ 297,142	26.9%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Engineering	FUNCTION: Public Works	ACCOUNT: 101-1921-530
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PROGRAM DESCRIPTION:

The Engineering Division is under the general direction of the Assistant City Manager of Public Services. The City Engineer is administratively responsible for providing engineering services for City projects, subdivision plat review, planning, and project inspection. The City Engineer also monitors the Groundwater Reduction Plan, and assists with the operations of the City's Water/Wastewater system, both of which are charged to the Water Wastewater Fund. Beginning with fiscal year 1993, the City Engineer's duties, which include design and construction management for in-house construction and/or maintenance projects, were transferred to an outside engineering firm. Jones and Carter, Inc. provide the variety of engineering services with Charles Kalkomey designated as the City Engineer. The City Engineer serves as a staff member for the Planning Commission and City Council.

FY2015 BUDGET NOTES:

1. The engineering costs include City Council meetings, Planning Commission meetings, staff reviews, traffic studies, plan reviews, etc.
2. The appropriation for Infrastructure Inspection Fees relates to inspections of new construction, such as streets and water or sewer lines, by a developer which will eventually be maintained by the City. These costs are offset by fees assessed and reflected in the General Fund revenues.
3. There is an increase of \$10,000 to Infrastructure Inspection Fees due to the increase of inspections. These fees are offset by the revenue paid by the developer for Infrastructure Inspections Fees.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Engineering **FUNCTION:** Community Development **ACCOUNT:** 101-1921-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Maintenance and Services	\$ 192,889	\$ 145,000	\$ 165,980	\$ 175,980	\$ 170,000	
Total Expenditures	\$ 192,889	\$ 145,000	\$ 165,980	\$ 175,980	\$ 170,000	2.4%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

<u>Maintenance and Services:</u>						
43 15 Engineering and Architectural Services	\$ 100,540	\$ 105,000	\$ 110,980	\$ 110,980	\$ 105,000	
43 95 Infrastructure Inspection Fees	92,349	40,000	55,000	65,000	65,000	
Total Expenditures	\$ 192,889	\$ 145,000	\$ 165,980	\$ 175,980	\$ 170,000	2.4%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Code Enforcement	FUNCTION: Public Works	ACCOUNT: 101-1935-530
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MISSION STATEMENT:

To provide quality, affordable, and timely services that ensure the health, life and safety of citizens, while collaborating throughout the community to support its economic, social and environmental vitality.

PROGRAM DESCRIPTION:

The Code Enforcement activity is under the direction of the Executive Director of Community Development and the Building Official and is made up of three divisions: building permits and inspections, general code enforcement, and health services. It is primarily responsible for the enforcement of the various codes and ordinances of the City to safeguard the public health, welfare, and safety of the citizens. This activity includes enforcement of codes for buildings, plumbing, gas, electrical, sign, and mechanical inspections, and issuing permits. Additional duties involve investigation and demolition of dangerous structures, weed control, and removal of debris.

STRATEGIC PLAN GOALS:

- ❖ ***The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.***

Department Goal# 1: Provide staffing to accommodate our City's accelerated growth.

Objectives:

- Achieve and maintain full staffing levels.
- Leadership development and succession planning through mentorships and formal training and education.

- ❖ ***The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.***

Department Goal# 2: Provide a safe and functional facility for staff and public convenience.

Objectives:

- Provide a secure facility for staff.
- Provide a facility that allows for growth and expansion.
- Set an example for those we serve by having code compliant, handicap accessible facilities.
- Provide a one-stop-shop environment for citizens seeking assistance.

- ❖ ***The City of Rosenberg will increase the public's confidence in the City of Rosenberg, it's staff and it's services.***

Department Goal# 3: Research technology trends and address technology threats.

Objectives:

- Provide real time inspection results and make them available on the web.
- Develop a five year technology plan for the department.
- Provide on-line scheduling including inspections and meeting requests.
- On-line plan tracking and plat tracking for contractors and developers.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Code Enforcement	FUNCTION: Public Works	ACCOUNT: 101-1935-530
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PERFORMANCE INDICATORS:

	2012-13 <u>Actual</u>	2013-14 <u>Estimate</u>	2014-15 <u>Projected</u>
Total number of permits issued	3,156	3,000	4,500
Total number of plans checked	650	459	759
Total permit valuation (in millions)	109	148	200
Total Permit Fees Collected for permits	\$793,000	\$708,333	\$933,025
Total permit fees	\$585,999	\$496,035	\$658,025
Total Plan review fees	\$207,021	\$212,298	\$275,000
Field inspections conducted (building)	8,229	6,358	9,300
Complaints investigated from Citizen Relations	4,751	2,771	4,500
Number of training hours for state licenses	36	36	36
Number of training hours for certification	120	120	240

FY2015 BUDGET NOTES:

1. The appropriation for Salaries and Wages is increased due to the addition of a Building Inspector position during FY2014.
2. The appropriation for Temporary/Part Time Wages is for the temporary clerk position.
3. There is a decrease of \$8,275 to the appropriation Vehicle/Equipment Rental – City. Only one vehicle is contributing towards the Fleet Replacement Fund. The other four (4) vehicles have completed their contribution.
4. The appropriation of \$5,736 is for Janitorial Services, which were reallocated from General Government. In an effort to better budget individual facilities, Janitorial Services have been separated accordingly by facility.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Code Enforcement **FUNCTION:** Community Development **ACCOUNT:** 101-1935-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 393,154	\$ 410,199	\$ 469,529	\$ 469,529	\$ 511,465	
Supplies	17,266	18,825	18,825	17,825	19,600	
Maintenance and Services	45,393	63,067	63,067	63,067	60,528	
Total Expenditures	\$ 455,812	\$ 492,091	\$ 551,421	\$ 550,421	\$ 591,593	7.3%

~ AUTHORIZED POSITIONS ~

Position Title						
Building Official/Plan Examiner	1.00	1.00	1.00	1.00	1.00	
Building Inspector II	2.00	2.00	3.00	3.00	3.00	
Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00	
Secretary I	2.00	2.00	2.00	2.00	2.00	
Secretary I - Part-time	-	-	-	0.48	0.48	
Total Personnel	7.00	7.00	8.00	8.48	8.48	6.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Code Enforcement **FUNCTION:** Community Development **ACCOUNT:** 101-1935-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 280,138	\$ 291,067	\$ 326,931	\$ 326,931	\$ 355,412	
10 20 Overtime	244	1,500	1,500	1,500	1,500	
10 30 Longevity	1,970	2,385	2,385	2,385	2,805	
10 40 Incentive Pay	1,475	1,500	1,500	1,500	2,700	
11 10 Temporary/Part Time Wages	-	-	11,114	11,114	13,858	
20 10 Retirement	42,793	44,879	50,315	50,315	52,941	
20 20 Social Security	20,382	22,793	25,554	25,554	28,996	
20 40 Insurance	43,933	43,778	47,600	47,600	49,477	
20 50 Workers' Compensation	720	797	905	905	1,016	
20 55 Long Term Disability	-	-	-	-	960	
20 65 Cell Phone Allowance	1,500	1,500	1,725	1,725	1,800	
Subtotal	393,154	410,199	469,529	469,529	511,465	8.9%
Supplies:						
31 10 Office Supplies	972	1,000	1,000	1,000	1,000	
31 20 Computer Supplies	581	600	600	600	600	
31 40 Clothing	1,579	1,600	1,600	1,600	2,000	
31 90 Other Supplies	1,569	1,500	1,500	1,500	1,500	
35 10 Motor Vehicle Repair Supplies	1,162	1,125	1,125	1,125	1,500	
36 10 Small Tools and Equipment	891	1,000	1,000	1,000	1,000	
37 20 Electricity	4,303	6,000	6,000	5,000	5,000	
37 30 Fuel, Oil and Lubricants	6,209	6,000	6,000	6,000	7,000	
Subtotal	17,266	18,825	18,825	17,825	19,600	4.1%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	1,325	1,500	1,500	1,500	1,500	
43 90 Other Professional Services	4,900	5,000	5,000	5,000	5,000	
51 20 General Insurance	2,786	5,000	5,000	5,000	4,500	
52 10 Telephone/Communications	1,766	4,410	4,410	4,410	4,410	
52 20 Postage	2,049	2,500	2,500	2,500	2,500	
54 10 Printing and Binding	765	1,200	1,200	1,200	1,200	
55 10 Education and Training	7,469	8,500	8,500	8,500	8,500	
56 24 Equipment Rentals - Copier	1,022	1,000	1,000	1,000	1,000	
56 25 Vehicle/Equipment Rental - City	10,955	10,957	10,957	10,957	2,682	
57 10 Other Contractual Services (Mowing, etc.)	11,482	20,000	20,000	20,000	20,000	
57 15 Janitorial Services	-	-	-	-	5,736	
63 10 Building Repair and Maintenance	875	2,500	2,500	2,500	3,000	
63 26 Radio Repair and Maintenance	-	500	500	500	500	
Subtotal	45,393	63,067	63,067	63,067	60,528	-4.0%
Total Expenditures	\$ 455,812	\$ 492,091	\$ 551,421	\$ 550,421	\$ 591,593	7.3%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Health	FUNCTION: Community Development	ACCOUNT: 101-1941-530
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PROGRAM DESCRIPTION:

The Consumer Health Division, under the direction of the Building Official is primarily responsible for enforcing all city, state and federal codes that regulate the food industry and the general sanitation of the City. Duties include the inspection of and permit issuance to all food service establishments and temporary food service establishments operating within the City. Inclusive are restaurants, retail grocery outlets, caterers, bars, schools, child care centers, hospitals, geriatric and rehabilitation institutions, mobile food units, hotel/motel food service facilities, and any other food service operation requiring inspections. Additionally, consumer complaints pertaining to food borne illnesses, food products, or food service establishments are investigated. The vector control program is funded through this division.

PERFORMANCE INDICATORS:

	2012-13 <u>Actual</u>	2013-14 <u>Estimate</u>	2014-15 <u>Projected</u>
Food establishment permits issued	253	260	260
Temporary food permits issued	289	290	290
Percent increase(decrease) in temporary permits	1%	10%	10%
Food establishment inspections/investigations	844	815	815
Temporary establishment inspections	246	256	256
Consumer complaints/investigations	81	80	80
Public health consultations	2,470	2,010	2,010
Plans reviewed	62	30	30
% of food service establishments inspected at least bi-annually	144%	120%	120%
% of food service establishments inspected within 24 to 72 hours of complaint	100%	100%	100%

FY2015 BUDGET NOTES:

1. The increase to Salaries and Wages will provide an addition of one (1) Sanitarian position in FY2015. Supplies and Maintenance and Capital Outlay expenditures will reflect the addition of a position.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Health **FUNCTION:** Community Development **ACCOUNT:** 101-1941-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 69,726	\$ 72,705	\$ 72,821	\$ 72,821	\$ 136,958	
Supplies	2,418	2,555	2,555	2,555	4,615	
Maintenance and Services	25,756	42,892	42,892	42,966	45,268	
Total Expenditures	\$ 97,900	\$ 118,152	\$ 118,268	\$ 118,342	\$ 188,841	59.7%

~ AUTHORIZED POSITIONS ~

<u>Position Title</u>						
Sanitarian	1.00	1.00	1.00	1.00	2.00	
Total Personnel	1.00	1.00	1.00	1.00	2.00	100.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Health **FUNCTION:** Community Development **ACCOUNT:** 101-1941-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 48,139	\$ 50,262	\$ 50,262	\$ 50,262	\$ 97,295	
10 20 Overtime	1,665	1,500	1,616	1,616	3,000	
10 30 Longevity	195	255	255	255	315	
20 10 Retirement	7,543	7,880	7,880	7,880	14,710	
20 20 Social Security	3,320	4,003	4,003	4,003	7,763	
20 40 Insurance	8,474	8,398	8,398	8,398	12,932	
20 50 Workers' Compensation	90	107	107	107	203	
20 55 Long Term Disability	-	-	-	-	140	
20 65 Cell Phone Allowance	300	300	300	300	600	
Subtotal	69,726	72,705	72,821	72,821	136,958	88.1%
Supplies:						
31 10 Office Supplies	445	450	450	450	900	
31 40 Clothing	118	125	125	125	550	
31 90 Other Supplies	183	200	200	200	600	
35 10 Motor Vehicle Repair Supplies	507	500	500	500	500	
37 30 Fuel, Oil and Lubricants	1,165	1,280	1,280	1,280	2,065	
Subtotal	2,418	2,555	2,555	2,555	4,615	80.6%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	127	158	158	158	158	
43 90 Other Professional Services	600	2,000	2,000	2,000	2,000	
51 20 General Insurance	446	524	524	598	650	
52 20 Postage	272	660	660	660	660	
54 10 Printing and Binding	50	50	50	50	100	
55 10 Education and Training	1,288	1,500	1,500	1,500	3,700	
57 10 Other Contractual Services- Mosquito Spraying	22,974	38,000	38,000	38,000	38,000	
Subtotal	25,756	42,892	42,892	42,966	45,268	5.5%
Capital Outlay:						
70 41 Computer Hardware/Software	-	-	-	-	2,000	
Subtotal	-	-	-	-	2,000	100.0%
Total Expenditures	\$ 97,900	\$ 118,152	\$ 118,268	\$ 118,342	\$ 188,841	59.7%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Communications	FUNCTION: Information Services	ACCOUNT: 101-1950-540
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MISSION STATEMENT:

To facilitate internal and external communications in order to tirelessly improve serve provision to the community; and to serve the City as a whole and the community at large by building community and organizational strength through the timely formulation and dissemination of accurate, relevant information regarding City services, programs and projects, and by facilitating the defining and telling of the Rosenberg “story.”

PROGRAM DESCRIPTION:

The Communications Department, under the direction and supervision of the Executive Director of Information Services, oversees the flow of information, develops and implements strategies and plans to communicate the City’s message, and advises leaders about public relations and communication strategy. The Department is responsible for engaging the public; media and community relations; and developing, planning, and coordinating positive internal and external campaigns to heighten awareness, inform, and educate on all aspects of City operations.

STRATEGIC PLAN GOALS:

- ❖ ***The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.***

Department Goal# 1: Anticipate and meet the changing needs of the community and organization.

Objectives:

- Gather, manage and analyze data continually.
- Plan, implement, learn, and think instead of simply reacting.
- Tackle problems collaboratively - at all levels, in all departments.
- Reevaluate and reallocate resources as needed.

- ❖ ***The City of Rosenberg will enhance Rosenberg’s quality of life for residents, businesses and visitors.***

Department Goal# 2: Anticipate and meet the changing needs of the community and organization.

Objectives:

- Organize, train, and build a City communications team.
- Champion career development and professional growth.
- Value, encourage, and support a diverse workforce.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Communications	FUNCTION: Information Services	ACCOUNT: 101-1950-540
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❖ *The City of Rosenberg will increase the public's confidence in the City of Rosenberg, it's staff and it's services.*

- Department Goal# 3: Increase public confidence.
 - Objectives:
 - Improve transparency.
 - Engage public.
 - Create and develop strategic partnerships with other community organizations and groups.
 - Enhance services to citizens through technology.

PERFORMANCE INDICATORS:

	2012-13	2013-14	2014-15
	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
Press releases distributed	85	100	N/A
Prepare and distribute City Newsletter	12	12	N/A
Coordinate updating of City Website and Municipal Channel	on-going	on-going	N/A
New engagement channels created	N/A	1	3 – 5
Professional certification and training attended	N/A	1	1
Opportunities for formal resident feedback facilitated	N/A	3	5
Avenues to improve transparency	N/A	2	3
Services enhanced through technology	N/A	1	3-5
Addresses reached through newsletter distribution	8,200	8,200	12,000

FY2015 BUDGET NOTES:

1. The appropriation for Salaries and Wages increased due to the Executive Director of Information Services being fully funded out of this department, the addition of the Communications Manager, and the addition of an Administrative Assistant, which will be shared with the Technology Department and will be funded fifty percent (50%) by each department.
2. The appropriation of \$15,000 for Other Professional Services is for the Baseline Community Survey.
3. The appropriation of \$1,200 for Telephone/Communications is for City issued cell phones for the Executive Director of Information Services and the Communications Manager.
4. There is an increase of \$4,500 to Printing and Binding to cover a proposed change in the newsletter.
5. The increase in Education and Training will cover year two of Communications Director attending Certified Public Communicator program through Texas Association of Municipal Information Officers (TAMIO).

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Communications **FUNCTION:** Information Services **ACCOUNT:** 101-1950-540

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 78,606	\$ 80,699	\$ 80,699	\$ 80,699	\$ 195,419	
Supplies	150	150	150	150	300	
Maintenance and Services	14,155	30,550	30,550	24,550	53,650	
Total Expenditures	\$ 92,911	\$ 111,399	\$ 111,399	\$ 105,399	\$ 249,369	123.9%

~ AUTHORIZED POSITIONS ~

Position Title						
Communications Director	0.75	0.75	-	-	-	
Executive Director of Information Services	-	-	0.75	0.75	1.00	
Communications Manager	-	-	-	-	1.00	
Tourism Assistant - Part-time	0.24	0.24	0.24	0.24	-	
Administrative Assistant - Information Services	-	-	-	-	0.50	
Total Personnel	0.99	0.99	0.99	0.99	2.50	152.5%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Communications **FUNCTION:** Information Services **ACCOUNT:** 101-1950-540

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 50,274	\$ 51,568	\$ 51,568	\$ 51,568	\$ 144,202	
10 30 Longevity	188	233	233	233	370	
11 10 Temporary Salaries and Wages	7,170	7,500	7,500	7,500	-	
20 10 Retirement	8,199	8,435	8,435	8,435	21,712	
20 20 Social Security	4,653	4,858	4,858	4,858	11,456	
20 40 Insurance	3,846	3,822	3,822	3,822	12,296	
20 50 Workers' Compensation	76	83	83	83	194	
20 55 Long Term Disability	-	-	-	-	389	
20 60 Auto Allowance	3,600	3,600	3,600	3,600	4,800	
20 65 Cell Phone Allowance	600	600	600	600	-	
Subtotal	78,606	80,699	80,699	80,699	195,419	142.2%
Supplies:						
31 10 Office Supplies	150	150	150	150	300	
Subtotal	150	150	150	150	300	100.0%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	160	350	350	350	1,750	
43 90 Other Professional Services	-	-	-	-	15,000	
51 20 General Insurance	56	200	200	200	200	
52 10 Telephone/Communications	-	-	-	-	1,200	
53 10 Advertising	500	500	500	-	500	
54 10 Printing and Binding	12,962	10,500	10,500	10,500	15,000	
55 10 Education and Training	477	2,000	2,000	3,500	5,000	
57 10 Other Contractual Services	-	17,000	17,000	10,000	15,000	
Subtotal	14,155	30,550	30,550	24,550	53,650	75.6%
Total Expenditures	\$ 92,911	\$ 111,399	\$ 111,399	\$ 105,399	\$ 249,369	123.9%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Civic Center	FUNCTION: Community Development	ACCOUNT: 101-1951-540
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FY2015 BUDGET NOTES:

1. The funding for the Civic Center was transferred to a new Enterprise Fund in FY2014. The 2012-13 Actuals for the Civic Center remain in the General Fund. The Civic Center budget (Fund 560), may be found at the end of the Enterprise Funds section.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Civic Center **FUNCTION:** Community Development **ACCOUNT:** 101-1951-540

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 136,812	\$ -	\$ -	\$ -	\$ -	
Supplies	-	-	-	-	-	
Maintenance and Services	577	-	-	-	-	
Total Expenditures	\$ 137,389	\$ -	\$ -	\$ -	\$ -	100.0%

~ AUTHORIZED POSITIONS ~

Position Title						
Reservation Clerk	1.00	-	-	-	-	
Building Maintenance Technician	1.00	-	-	-	-	
Recreation Program Coordinator	1.00	-	-	-	-	
Total Personnel	3.00	-	-	-	-	0.0%

~ EXPENDITURE DETAIL ~

Personnel and Benefits:						
10 10 Salaries and Wages	\$ 93,144	\$ -	\$ -	\$ -	\$ -	
10 20 Overtime - Security	3,775	-	-	-	-	
10 30 Longevity	765	-	-	-	-	
20 10 Retirement	14,677	-	-	-	-	
20 20 Social Security	6,821	-	-	-	-	
20 40 Insurance	16,302	-	-	-	-	
20 50 Workers' Compensation	1,027	-	-	-	-	
20 65 Cell Phone Allowance	300	-	-	-	-	
Subtotal	136,812	-	-	-	-	0.0%
Maintenance and Services:						
55 10 Education and Training	577	-	-	-	-	
Subtotal	577	-	-	-	-	0.0%
Total Expenditures	\$ 137,389	\$ -	\$ -	\$ -	\$ -	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Parks Maintenance & Recreation Programming	FUNCTION: Community Development	ACCOUNT: 101-1953-540
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MISSION STATEMENT:

The City of Rosenberg's Parks and Recreation Department is committed to providing quality outdoor spaces, recreational and educational programming and family-oriented special events to enhance the health, quality of life and leisure time of our citizens and community.

PROGRAM DESCRIPTION:

The Parks and Recreation Services, under the direction of the Executive Director of Support Services and the Parks and Recreation Director, are primarily responsible for the services and maintenance of all park areas and athletic fields owned by the City. Park areas include nine (9) parks, eight (8) playgrounds, eight (8) basketball courts, and fourteen (14) athletic fields. This includes all recreational equipment, picnic facilities, structures and utility infrastructures. Other maintenance includes minor maintenance to all City facilities, and other city areas, three (3) welcome signs and the trash removal in the Downtown area. The Director also supervises various recreational programs offered to the public. Staff organizes and coordinates local events which include the Easter Egg Hunt, the annual Fishing Tournament, Booberg, Rosenberg Christmas Nights, and the Family 4th event.

STRATEGIC PLAN GOALS:

❖ *The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.*

Department Goal# 1: To provide new amenities and new facilities that will allow us to provide a consistent level of service and meet the growing needs of our community.

Objectives:

- Create a comprehensive Parks and Recreation Master Plan Update.
- Create and implement a plan for a new park in Zone 8.
- Add amenities and additions to our existing parks that will help to enhance the livability and desirability of Rosenberg as a community.

Department Goal# 2: To provide a consistent level of staffing that will allow the Department to meet the anticipated future demands on Parks, Recreation and Special Event services.

Objectives:

- Provide an Administrative Assistant that will assist the Department with multiple administrative tasks.
- Create a Building Maintenance Division separate from the Parks and Recreation Department that will allow the City to properly address maintenance concerns in an effective and cost-efficient manner.
- Acquire the needed personnel to consistently enforce existing Parks Ordinances.
- Increase staffing levels to effectively maintain Parks and provide for operational safety.
- Acquire the temporary staff necessary to allow us to increase the amount of programs we offer and increase the participation levels of Special Events.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Parks Maintenance & Recreation Programming	FUNCTION: Community Development	ACCOUNT: 101-1953-540
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❖ ***The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.***

Department Goal# 3: To give our staff the opportunity to attend off-site educational training sessions and to obtain additional certifications that will allow the Department to provide a professional level of service that meets the demands of our citizens.

Objectives:

- Research and offer educational training opportunities to our staff that will also reinforce safety and job performance skills.
- Offer training opportunities with other agencies to improve working relationships other professionals in the field of Parks and Recreation.
- Offer incentives and challenges for our employees to seek out additional training.

Department Goal# 4: To acquire the equipment necessary to ensure staff and citizen safety and to provide professionally maintained facilities.

Objectives:

- Creation of a replacement schedule that allows for replacement of equipment while it is still in working condition and can return value to the City.
- Purchase additional equipment that will maximize use of existing staff and make the department less dependent upon other departments' equipment and staff to accomplish parks projects.
- Purchase and update vehicles that support the department's operations.

❖ ***The City of Rosenberg will increase the public's confidence in the City of Rosenberg, it's staff and it's services.***

Department Goal# 5: To increase sustainability and offer a wider variety of recreational and education programming to the community.

Objectives:

- Use social media to increase public awareness of classes/programs.
- Research comparable programs in other cities/communities.
- Secure qualified leaders/instructors.
- Maximize use of available RCC rooms and parks for programming.
- Monitor program enrollment, as well as public demand for class viability and make adjustments as needed.

Department Goal# 6: To increase sustainability, visibility and participation in all Special Events offered by the Department.

Objectives:

- Use social media to enhance all aspects of special events.
- Consistent scheduling of all special events on an annual basis.
- Continue partnerships with local organizations to promote, plan and execute all events.
- Continue to solicit volunteer participation from individuals/ groups.
- Solicit more sponsorship from local businesses.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Parks Maintenance & Recreation Programming	FUNCTION: Community Development	ACCOUNT: 101-1953-540
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PERFORMANCE INDICATORS:

	2012-13	2013-14	2014-15
	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
Park acreage maintained (developed)	450	450	450
Man hours used:			
Mowing parks (all City areas)	3,368	3,500	3,500
Trash clean up	2,733	2,900	3,000
Park maintenance	2,804	3,200	3,500
Flower bed maintenance/Tree trimming	418	500	600
Weed/fire ant control	136	150	175
Assisting other Departments	1,471	1,500	1,000

FY2015 BUDGET NOTES:

1. There is a decrease to the Salaries and Wages. One Maintenance Worker position transferred to the Building Maintenance Department.
2. The appropriation for Plumbing Supplies was increased by \$5,000 to cover the cost of irrigation system supplies at the Seabourne Creek Sports Complex.
3. The appropriation for Electrical Supplies was increased by \$3,000 to cover the costs of a lift needed to replace bulbs at the Sports Complex coming out of warranty.
4. The appropriation for Small Tools and Equipment was increased by \$5,000 to purchase a new pressure washer, welding supplies, and sod cutter.
5. The appropriation for Other Contractual Services – YMCA was increased by \$5,000. This will fund the cost of adding Jackson Elementary.
6. The appropriation for Structure Repair and Maintenance was increased by \$24,000 to cover the cost of necessary fence repairs at Community Park, Sunset Park, and Travis Park.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Parks Maintenance & Recreation Programming **FUNCTION:** Community Development **ACCOUNT:** 101-1953-540

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 522,146	\$ 563,211	\$ 578,140	\$ 578,140	\$ 533,860	
Supplies	146,161	158,900	158,900	145,420	165,500	
Maintenance and Services	203,233	233,600	241,733	235,199	281,882	
Total Expenditures	\$ 871,540	\$ 955,711	\$ 978,773	\$ 958,759	\$ 981,242	0.3%

~ AUTHORIZED POSITIONS ~						
<u>Position Title</u>						
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00	
Parks Supervisor	1.00	1.00	1.00	1.00	1.00	
Assistant Parks Supervisor	1.00	1.00	1.00	1.00	1.00	
Secretary I	-	-	1.00	1.00	1.00	
Crew Leader	1.00	1.00	1.00	1.00	1.00	
Maintenance Worker	6.00	6.00	6.00	6.00	5.00	
Total Personnel	10.00	10.00	11.00	11.00	10.00	-9.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Parks Maintenance & Recreation Programming **FUNCTION:** Community Development **ACCOUNT:** 101-1953-540

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 340,752	\$ 365,135	\$ 374,826	\$ 374,826	\$ 345,157	
10 20 Overtime	20,356	21,600	22,500	22,500	21,600	
10 30 Longevity	3,337	3,713	3,713	3,713	2,390	
10 40 Incentive Pay	2,475	2,100	2,100	2,100	3,300	
11 15 Program Salaries and Wages	5,982	7,753	7,753	7,753	7,443	
20 10 Retirement	56,396	61,234	62,694	62,694	54,955	
20 20 Social Security	27,407	31,099	31,840	31,840	29,568	
20 40 Insurance	54,890	59,282	61,405	61,405	58,188	
20 50 Workers' Compensation	4,313	5,056	5,069	5,069	4,636	
20 55 Long Term Disability	-	-	-	-	923	
20 60 Auto Allowance	5,280	5,280	5,280	5,280	4,800	
20 65 Cell Phone Allowance	960	960	960	960	900	
Subtotal	522,146	563,211	578,140	578,140	533,860	-7.7%
Supplies:						
31 10 Office Supplies	242	400	400	400	500	
31 40 Clothing	3,594	3,700	3,700	3,295	3,700	
31 90 Other Supplies	2,775	3,500	3,500	2,500	3,500	
34 10 Botanical & Agricultural Supplies	14,747	14,000	14,000	14,000	15,000	
34 20 Medical Supplies	293	300	300	300	500	
34 30 Cleaning Supplies	4,174	6,000	6,000	6,000	8,000	
35 10 Motor Vehicle Repair Supplies	2,679	2,000	2,000	2,000	2,000	
35 20 Building Materials and Supplies	6,479	7,000	7,000	5,000	7,000	
35 30 Plumbing Supplies	2,243	2,500	2,500	2,500	7,500	
35 35 Electrical Supplies	1,148	2,000	2,000	2,000	5,000	
36 10 Small Tools and Equipment	10,236	10,000	10,000	9,700	15,000	
36 50 Recreation Program Supplies	23,589	20,000	20,000	19,500	20,000	
37 10 Natural Gas	1,106	1,000	1,000	1,800	1,300	
37 20 Electricity	51,419	65,000	65,000	55,000	55,000	
37 30 Fuel, Oil and Lubricants	21,435	21,500	21,500	21,425	21,500	
Subtotal	146,161	158,900	158,900	145,420	165,500	4.2%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	730	1,000	1,000	1,025	1,250	
51 20 General Insurance	11,754	13,000	13,000	13,000	13,100	
52 10 Telephone/Communications	433	800	800	400	400	
52 20 Postage	99	150	150	136	150	
55 10 Education and Training	1,021	2,346	2,346	2,346	2,200	
56 24 Equipment Rentals	2,062	4,000	4,000	2,215	4,000	
56 25 Vehicle/Equipment Rental - City	9,011	11,987	11,987	11,987	15,984	
57 10 Other Contractual Services - LCISD	10,000	10,000	10,000	10,000	10,000	
57 12 Other Contractual Services - YMCA	10,000	10,000	10,000	10,000	15,000	
57 14 Other Contractual Services - Restrooms	22,920	22,920	22,920	23,560	26,000	
57 15 Other Contractual Services - Janitorial	15,000	2,000	5,464	5,464	5,200	
57 20 Other Contractual Services - Tree Trimming	-	-	-	-	2,000	
62 40 Grounds Maintenance Services	46,757	39,461	39,461	35,461	47,662	
62 45 Grounds Maintenance - Park Mowing	45,542	39,936	39,936	39,936	39,936	
62 50 Grounds Maintenance - Sports Complex	-	50,000	52,944	52,944	50,000	
63 10 Building Repair and Maintenance	3,553	5,000	5,000	4,000	4,000	
63 15 Structure Repair and Maintenance	14,091	8,000	9,725	9,725	32,000	
63 25 Equipment Repair and Maintenance	10,261	13,000	13,000	13,000	13,000	
Subtotal	203,233	233,600	241,733	235,199	281,882	16.6%
Total Expenditures	\$ 871,540	\$ 955,711	\$ 978,773	\$ 958,759	\$ 981,242	0.3%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Special Events	FUNCTION: Community Development	ACCOUNT: 101-1955-540
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PROGRAM DESCRIPTION:

The City of Rosenberg Special Events are under the direction of the Parks and Recreation Director. The events consist of the Rosenberg Christmas Nights and Family 4th Celebration.

FY2015 BUDGET NOTES:

1. For FY2015 the Special Events were moved from the Hotel/Motel Fund into a newly created department. The Hotel/Motel will fund the Rosenberg Christmas Nights event through a transfer from the Hotel/Motel Fund.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General
DEPARTMENT: Special Events:
 - Rosenberg Christmas Nights & Family 4th Celebration
FUNCTION: Community Development
ACCOUNT: 101-1955-540

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 36,988	
Maintenance and Services	-	-	-	-	140,000	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 176,988	100.0%

~ AUTHORIZED POSITIONS ~

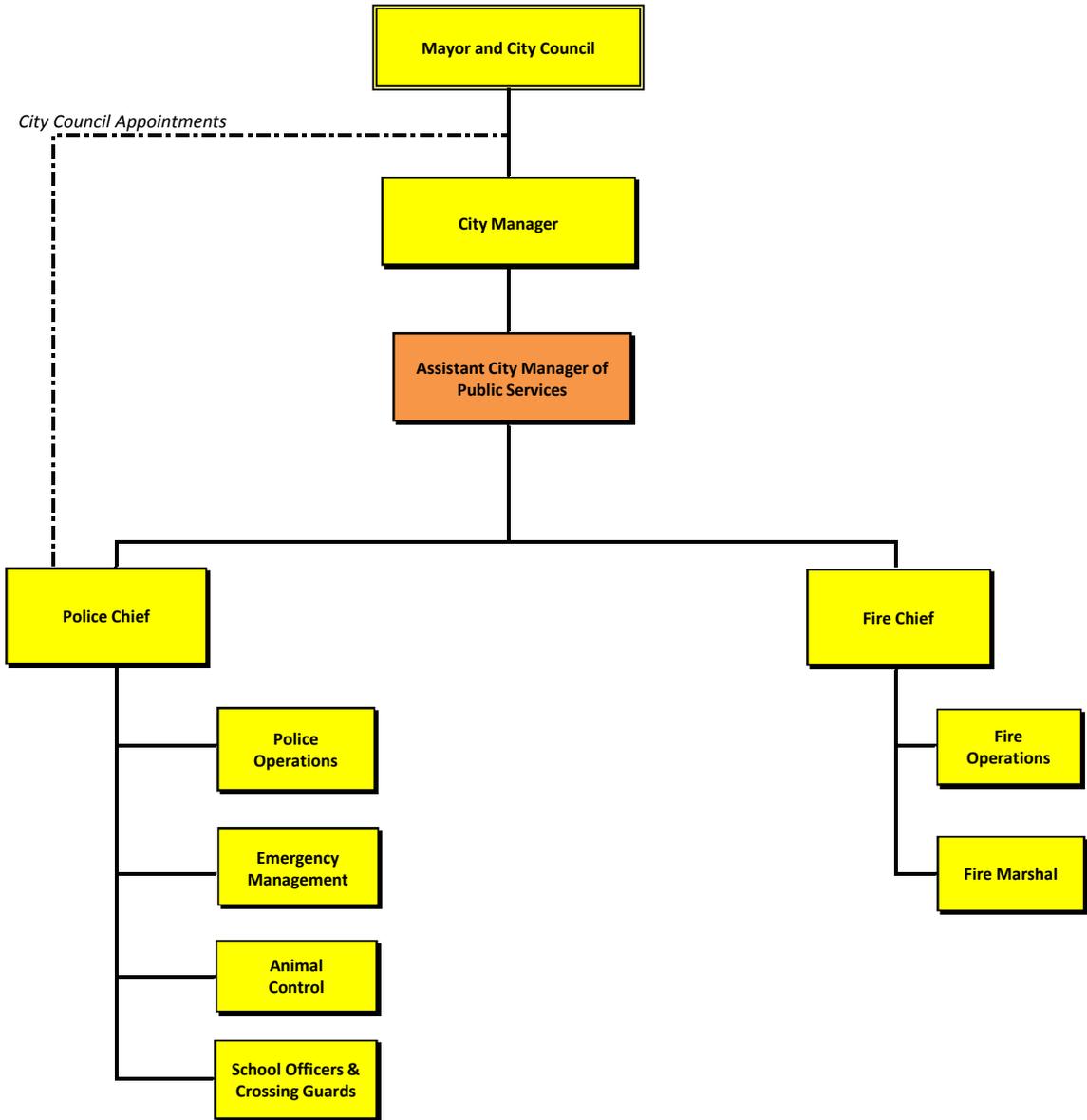
Position Title
None

~ EXPENDITURE DETAIL ~

Personnel and Benefits:						
10 15 Salaries and Wages - Family 4th Celebration	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
10 17 Salaries and Wages - Rosenberg Christmas Nights	-	-	-	-	15,000	
20 10 Retirement	-	-	-	-	4,350	
20 20 Social Security	-	-	-	-	2,296	
20 50 Workers' Compensation	-	-	-	-	342	
Subtotal	-	-	-	-	\$ 36,988	100.0%
Maintenance and Services:						
53 15 Family 4th Celebration	-	-	-	-	60,000	
53 25 Rosenberg Christmas Nights	-	-	-	-	80,000	
Subtotal	-	-	-	-	\$ 140,000	100.0%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 176,988	100.0%

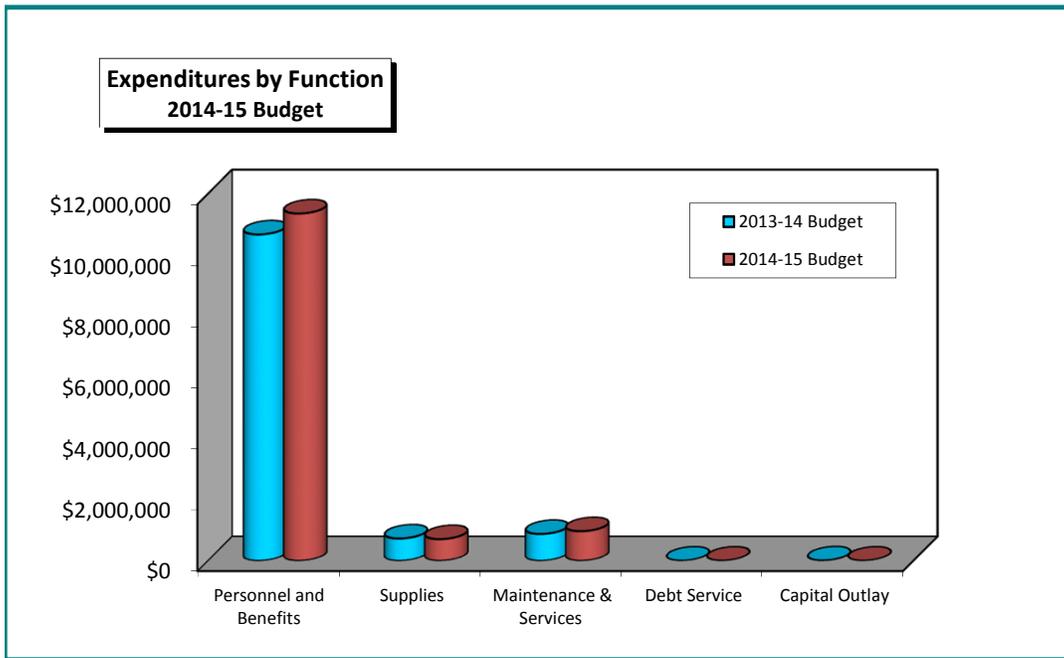
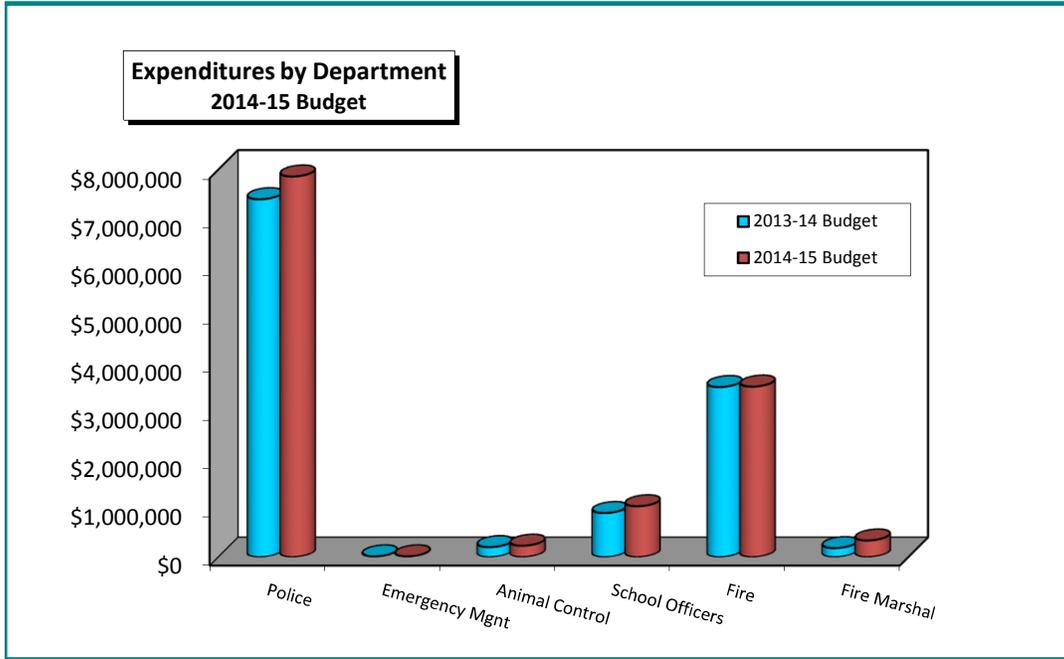
CITY OF ROSENBERG, TEXAS
2014-15 BUDGET

Public Safety Organizational Chart



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

Public Safety



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Public Safety Summary **FUNCTION:** N/A **ACCOUNT:** 101-XXXX

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
FUNCTION AND CLASSIFICATION SUMMARY						
Personnel and Benefits	\$ 9,523,238	\$ 10,508,044	\$ 10,671,715	\$ 10,671,715	\$ 11,356,587	
Supplies	626,540	687,763	726,080	727,777	704,893	
Maintenance and Services	807,537	867,093	873,681	871,771	964,748	
Debt Service	22,100	-	-	-	-	
Subtotal	10,979,416	12,062,900	12,271,476	12,271,263	13,026,228	6.2%
Capital Outlay	15,031	7,175	7,175	7,175	-	-100.0%
Total Expenditures	\$ 10,994,447	\$ 12,070,075	\$ 12,278,651	\$ 12,278,438	\$ 13,026,228	6.1%

~ AUTHORIZED POSITIONS ~

<u>Position Title</u>						
Police	79.00	82.00	82.00	82.00	86.00	
Emergency Management	-	-	-	-	-	
Animal Control	2.00	2.00	3.00	3.00	3.00	
School Officers and Crossing Guards	11.86	12.86	13.86	13.86	13.86	
Fire	37.03	37.03	37.03	37.03	37.00	
Fire Marshal	2.00	2.00	2.00	2.00	4.00	
Total Personnel	131.89	135.89	137.89	137.89	143.86	4.3%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Police	FUNCTION: Public Safety	ACCOUNT: 101-3000-520
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MISSION STATEMENT:

Pursue excellence through the relentless challenge of the status quo in leadership, education, and accountability. Policing with the community to enhance safety and quality of life.

PROGRAM DESCRIPTION:

The Police Department is under the direction and supervision of the Police Chief, who is appointed by the City Council. The Department is responsible for enforcement of traffic laws, accident investigations, community education and crime prevention programs, investigation of crimes against persons and property, and narcotic investigations. In addition, the Department is responsible for the maintenance of criminal records, files, prisoner processing and detention, and radio communications and teletype services. The Police Department also supervises the Animal Control Division.

STRATEGIC PLAN GOALS:

- ❖ ***The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.***

Department Goal# 1: Provide quality service to our community.

Objectives:

- Improve staffing levels, leadership development, and education.
- Participate in multi-agency efforts with local and federal agencies.
- Improve response time for calls and clearance rates for cases.
- Improve standards and qualifications. (entry level and advanced)
- Expand recruiting program and area of coverage to reflect our community diversity.
- Reorganize our personnel structure to improve accountability and effectiveness.

Department Goal# 2: Improve the safety of our community and the efficient mobility of traffic.

Objectives:

- Conduct traffic surveys of potential traffic concerns.
- Analyze statistical crash data for directed patrol enforcement.
- Utilize public works to assist with engineering proposals to reduce collisions and traffic concerns.
- Research and develop innovative strategies to help minimize traffic mobility concerns.

- ❖ ***The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.***

Department Goal# 3: Actively involve residents and the business community in crime prevention and promoting community safety awareness.

Objectives:

- Use volunteers to enhance service to the community, and involve the public to aid the Police Department in its crime reduction efforts.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Police	FUNCTION: Public Safety	ACCOUNT: 101-3000-520
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- Develop community programs that educate and inform our senior community.
- Establish or participate in Town Hall meetings.
- Establishing a web-based case tracking system for public access to cases and allow the reporting of minor cases and suspicious activities.
- Develop a community-wide education program with businesses and financial institutions to enhance video capabilities and improve the quality of video.

❖ ***The City of Rosenberg will increase the public's confidence in the City of Rosenberg, its staff and its services.***

Department Goal# 4: Research technology trends and address technology threats.

Objectives:

- Develop a multi-year technology plan for the department.
- Leverage technology to capture evidence, improve investigations, reduce liability, and allocate resources and personnel.
- Improve training in technology trends.
- Develop partnerships with the private sector to improve access to technology.

PERFORMANCE INDICATORS:

	2012-13	2013-14	2014-15
	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
Child Identification sessions held	6	6	6
Number of participants in Child Identification sessions	1,000	1,000	1,000
Calls for service/911	55,829	56,404	56,984
Calls for service per uniformed officer	1,896	1,898	1,917
Percent of priority 1 calls responded to within 3 minutes	24%	23%	23%
Percent of priority 1 calls to total calls	9%	9%	9%
Number of reported crimes	4,227	4,270	4,313
Percent of reported crimes cleared	81%	81%	81%
Number of citizen complaints against Police Officers	8	8	6
Percent completion of investigations into citizen complaints within 30 days	63%	63%	63%

FY2015 BUDGET NOTES:

1. The appropriation for Salaries and Wages was increased with the addition of one (1) Police Officer and three (3) Communication Specialist positions.
2. The appropriation of \$13,700 is for Janitorial Services. Janitorial Services for all facilities were previously paid by General Government. In an effort to better budget individual facilities, Janitorial Services have been separated accordingly by facility.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Police **FUNCTION:** Public Safety **ACCOUNT:** 101-3000-520

<u>Classification</u>	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Adjusted Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Budget</u>	<u>Var %</u>
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 5,748,160	\$ 6,380,434	\$ 6,398,655	\$ 6,398,655	\$ 6,807,170	
Supplies	419,312	460,271	471,087	468,879	462,858	
Maintenance and Services	534,182	515,391	515,391	518,691	591,948	
Subtotal	6,701,654	7,356,096	7,385,133	7,386,225	7,861,976	6.5%
Capital Outlay	15,031	7,175	7,175	7,175	-	-100.0%
Total Expenditures	\$ 6,716,685	\$ 7,363,271	\$ 7,392,308	\$ 7,393,400	\$ 7,861,976	6.4%

~ AUTHORIZED POSITIONS ~

<u>Position Title</u>						
Police Chief	1.00	1.00	1.00	1.00	1.00	
Assistant Police Chief	1.00	1.00	1.00	1.00	1.00	
Police Lieutenant	3.00	4.00	4.00	4.00	4.00	
Administrative Lieutenant	1.00	1.00	1.00	1.00	1.00	
Police Sergeant	9.00	8.00	8.00	8.00	8.00	
Identification Officer III	2.00	2.00	2.00	2.00	2.00	
Police Officer	40.00	42.00	42.00	42.00	43.00	
Communications Specialist	14.00	14.00	14.00	14.00	17.00	
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	
Secretary II	2.00	2.00	2.00	2.00	2.00	
Records Clerk	1.00	1.00	1.00	1.00	1.00	
Civilian Jailer	1.00	2.00	2.00	2.00	2.00	
Warrants Officer/Multi Housing	2.00	2.00	2.00	2.00	2.00	
Victim Assistance Liaison	1.00	1.00	1.00	1.00	1.00	
Total Personnel	79.00	82.00	82.00	82.00	86.00	4.9%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Police **FUNCTION:** Public Safety **ACCOUNT:** 101-3000-520

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 3,857,940	\$ 4,397,384	\$ 4,397,384	\$ 4,397,384	\$ 4,672,597	
10 20 Overtime	223,277	118,500	138,151	138,151	126,300	
10 30 Longevity	37,283	41,980	40,550	40,550	37,710	
10 40 Incentive Pay	33,050	32,400	32,400	32,400	30,600	
10 50 Holiday Pay	102,922	134,083	134,083	134,083	208,834	
20 10 Retirement	639,001	712,229	712,229	712,229	738,141	
20 20 Social Security	305,804	361,730	361,730	361,730	389,495	
20 40 Insurance	502,295	532,279	532,279	532,279	540,094	
20 50 Workers' Compensation	42,088	45,649	45,649	45,649	47,951	
20 55 Long Term Disability	-	-	-	-	13,048	
20 65 Cell Phone Allowance	600	600	600	600	-	
20 70 Uniforms - Taxable	3,900	3,600	3,600	3,600	2,400	
Subtotal	5,748,160	6,380,434	6,398,655	6,398,655	6,807,170	6.4%
Supplies:						
31 10 Office Supplies	4,126	4,500	4,500	4,500	4,500	
31 15 Training Supplies	16,559	35,000	42,179	42,179	40,000	
31 20 Computer Supplies	4,905	5,000	5,000	5,000	5,000	
31 35 Business Expenses	1,022	1,000	1,000	1,000	1,000	
31 40 Clothing	21,894	20,571	20,571	25,000	28,158	
31 45 Uniforms	29,345	29,400	29,400	29,400	29,400	
32 10 Jail Operation Supplies	25,102	33,000	33,000	30,000	33,000	
32 30 Brazos Town Center Office	1,912	3,500	3,500	3,500	3,500	
33 20 Community Education Supplies	6,052	4,000	4,000	4,000	4,000	
33 30 Child Safety Program Supplies	2,589	4,000	4,000	4,000	4,000	
34 25 Laboratory Supplies	2,555	4,000	4,000	4,000	4,000	
34 30 Cleaning Supplies	2,389	3,000	3,000	3,000	3,000	
35 10 Motor Vehicle Repair Supplies	54,933	50,000	53,637	60,000	50,000	
35 15 Equipment Repair Supplies	1,023	1,000	1,000	1,000	1,000	
36 10 Small Tools and Equipment	300	500	500	500	500	
36 20 Small Tools and Equipment - Grant	1,478	-	-	-	-	
37 20 Electricity	66,076	90,000	90,000	80,000	80,000	
37 30 Fuel, Oil and Lubricants	177,052	171,800	171,800	171,800	171,800	
Subtotal	419,312	460,271	471,087	468,879	462,858	-1.7%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Police **FUNCTION:** Public Safety **ACCOUNT:** 101-3000-520

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL CONTINUED ~						
Maintenance and Services:						
42 15 Investigative Costs	6,947	12,000	12,000	12,000	19,200	
42 35 Dues, Subscriptions, Memberships	567	500	500	500	500	
51 20 General Insurance	68,409	84,000	84,000	84,300	86,300	
52 10 Telephone/Communications	20,670	28,800	28,800	28,800	28,800	
52 20 Postage	719	1,000	1,000	1,000	1,000	
52 30 Freight and Express	651	500	500	500	500	
54 10 Printing and Binding	2,154	2,500	2,500	2,500	2,500	
55 10 Education and Training	15,264	14,750	14,750	14,750	14,750	
56 24 Equipment Rentals	8,936	11,000	11,000	11,000	12,560	
56 25 Vehicle/Equipment Rental - City	328,073	286,915	286,915	286,915	331,212	
57 10 Other Contractual Svcs-Profiling/Collections	15,795	16,000	16,000	16,000	16,000	
57 15 Janitorial Services	-	-	-	-	13,700	
63 10 Building Repair and Maintenance	36,804	15,000	15,000	18,000	15,000	
63 25 Equipment Repair and Maintenance	18,064	27,400	27,400	27,400	28,900	
63 26 Radio Repair and Maintenance	1,018	5,000	5,000	5,000	5,000	
63 27 Radio Nest Repair and Maintenance	-	-	-	-	6,000	
63 28 Network System Maintenance	10,110	10,026	10,026	10,026	10,026	
Subtotal	534,182	515,391	515,391	518,691	591,948	14.9%
Capital Outlay:						
70 40 Machinery and Equipment	15,031	-	-	-	-	
70 41 Computer Hardware/Software	-	7,175	7,175	7,175	-	
Subtotal	15,031	7,175	7,175	7,175	-	-100.0%
Total Expenditures	\$ 6,716,685	\$ 7,363,271	\$ 7,392,308	\$ 7,393,400	\$ 7,861,976	6.4%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Emergency Management	FUNCTION: Public Safety	ACCOUNT: 101-3032-520
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PROGRAM DESCRIPTION:

The Office of Emergency Management is under the supervision of the Police Chief and is primarily responsible for emergency management that incorporates the four principles of emergency management: planning, preparation, mitigation, and recovery. The goal of the program is to assist in the relief and reduction of human suffering following events of natural or manmade disasters, or catastrophes. The Office of Emergency Management is prepared to activate an Emergency Operations Center during any major disaster to facilitate the coordination of support agencies and resources needed to provide continuity of government service to the public.

FY2015 BUDGET NOTES:

1. The appropriation of \$1,600 for Computer Software Repair and Maintenance is for the Pier System Emergency Public Information web page.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Emergency Management **FUNCTION:** Public Safety **ACCOUNT:** 101-3032-520

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Supplies	\$ 1,592	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Maintenance and Services	4,805	9,345	9,345	7,850	9,655	
Total Expenditures	\$ 6,397	\$ 12,345	\$ 12,345	\$ 10,850	\$ 12,655	2.5%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Supplies:						
31 15 Training Supplies	\$ 437	\$ 700	\$ 700	\$ 700	\$ 700	
31 35 Business Expenses	-	300	300	300	300	
31 90 Other Supplies	885	1,700	1,700	1,700	1,600	
33 20 Community Education Supplies	270	300	300	300	400	
Subtotal	1,592	3,000	3,000	3,000	3,000	0.0%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	425	435	435	435	435	
51 20 General Insurance	8	10	10	15	20	
52 10 Telephone/Communications	453	600	600	600	600	
55 10 Education and Training	2,434	3,000	3,000	1,500	3,000	
57 10 Other Contractual Services-Emergency Notification	1,485	4,000	4,000	4,000	4,000	
63 40 Computer Software Repair and Maintenance	-	1,300	1,300	1,300	1,600	
Subtotal	4,805	9,345	9,345	7,850	9,655	3.3%
Total Expenditures	\$ 6,397	\$ 12,345	\$ 12,345	\$ 10,850	\$ 12,655	2.5%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Animal Control **FUNCTION:** Public Safety **ACCOUNT:** 101-3034-520

PROGRAM DESCRIPTION:

The Animal Control division, under the direction and supervision of the Police Chief and the Administrative Lieutenant, is primarily responsible for the protection of citizens from danger and nuisance created by uncontrolled or diseased animals. Protection of citizens is accomplished through the enforcement of various state statutes and City ordinances. The department is also responsible for the operation and maintenance of the animal control shelter and the promotion of adoption of stray and abandoned dogs and cats.

STRATEGIC PLAN GOALS:

❖ *The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming year*

Department Goal# 1: Provide quality service to our community.

Objectives:

- Expand Animal Control coverage to include weekends and evening.

❖ *The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.*

Department Goal# 2: Actively involve residents and the business community in crime prevention and promoting community safety awareness.

Objectives:

- Enhance transparency to keep the public informed of Animal Control facility operations and streamline the adoption process.

PERFORMANCE INDICATORS:

	2012-13 <u>Actual</u>	2013-14 <u>Estimate</u>	2014-15 <u>Projected</u>
Calls for service	4,507	4,657	5,000
Stray animals captured	1,064	1,090	1,500
Bite cases investigated	48	40	55
Educational programs conducted	11	0	8
Honey bee swarms/hives investigated	9	7	14
Owner release animals taken in	481	427	500
Animals Adopted	192	305	350

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Animal Control	FUNCTION: Public Safety	ACCOUNT: 101-3034-520
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FY2015 BUDGET NOTES:

1. There is an increase to Salaries and Wages due to the Animal Control Officer position that was added during FY2014. FY2015 will be the first year the position is fully funded.
2. The increase of \$5,000 to Electricity is to cover the expense for operating both facilities.
3. The adjustment to Education and Training will allow all three employees to attend training. Currently only one employee was able to attend the conference.
4. The appropriation for Vehicle/Equipment Rental – City is the contribution to the Fleet Replacement Fund. There is an increase of \$5,998 due to the addition of a vehicle in FY2014 that was part of the FY2014 Budget Request.
5. The Animal Control facility currently does not have janitorial services. The appropriation of \$7,800 will provide Janitorial Services. In FY2015 Janitorial services for all City facilities are allocated within each department’s budget to allow for better monitoring of City facility expenses.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Animal Control **FUNCTION:** Public Safety **ACCOUNT:** 101-3034-520

<u>Classification</u>	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Adjusted Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Budget</u>	<u>Var %</u>
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 121,565	\$ 129,447	\$ 161,009	\$ 161,009	\$ 165,353	
Supplies	17,321	22,350	22,350	27,870	30,050	
Maintenance and Services	9,222	20,696	20,696	20,696	38,044	
Total Expenditures	\$ 148,108	\$ 172,493	\$ 204,055	\$ 209,575	\$ 233,447	14.4%

~ AUTHORIZED POSITIONS ~

<u>Position Title</u>						
Animal Control Supervisor	1.00	1.00	1.00	1.00	1.00	
Animal Control Officer	1.00	1.00	2.00	2.00	2.00	
Total Personnel	2.00	2.00	3.00	3.00	3.00	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Animal Control **FUNCTION:** Public Safety **ACCOUNT:** 101-3034-520

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 80,314	\$ 84,915	\$ 106,849	\$ 106,849	\$ 116,300	
10 20 Overtime	2,697	3,600	3,600	3,600	3,600	
10 30 Longevity	1,005	1,125	1,125	1,125	1,245	
10 40 Incentive Pay	300	300	300	300	300	
20 10 Retirement	12,823	13,728	17,099	17,099	17,912	
20 20 Social Security	5,752	6,972	8,684	8,684	9,451	
20 40 Insurance	16,548	16,495	20,317	20,317	12,932	
20 50 Workers' Compensation	926	1,112	1,385	1,385	1,507	
20 55 Long Term Disability	-	-	-	-	306	
20 70 Uniforms - Taxable	1,200	1,200	1,650	1,650	1,800	
Subtotal	121,565	129,447	161,009	161,009	165,353	2.7%
Supplies:						
31 10 Office Supplies	213	400	400	400	500	
31 20 Computer Supplies	136	400	400	400	400	
31 35 Business Expenses	78	100	100	100	100	
31 90 Other Supplies	-	-	-	-	700	
34 20 Medical Supplies	5,290	5,000	5,000	5,000	6,000	
34 30 Cleaning Supplies	1,571	3,500	3,500	3,500	3,500	
34 35 Animal Feed	2,018	2,200	2,200	2,200	2,500	
35 10 Motor Vehicle Repair Supplies	499	750	750	750	750	
36 10 Small Tools and Equipment	1,286	1,300	1,300	1,520	1,600	
37 10 Natural Gas	1,222	1,200	1,200	1,500	1,500	
37 20 Electricity	1,538	3,000	3,000	8,000	8,000	
37 30 Fuel, Oil and Lubricants	3,469	4,500	4,500	4,500	4,500	
Subtotal	17,321	22,350	22,350	27,870	30,050	34.5%
Maintenance and Services:						
51 20 General Insurance	1,106	2,500	2,500	2,500	2,500	
52 10 Telephone/Communications	93	300	300	300	300	
52 20 Postage	33	50	50	50	50	
54 10 Printing and Binding	621	850	850	850	850	
55 10 Education and Training	1,155	950	950	950	2,900	
56 24 Equipment Rentals	-	100	100	100	100	
56 25 Vehicle/Equipment Rental - City	-	5,966	5,966	5,966	11,964	
57 10 Other Contractual Services	1,946	3,500	3,500	3,500	3,500	
57 15 Janitorial Services	-	-	-	-	7,800	
62 10 Carcass Disposal	2,660	4,480	4,480	4,480	4,480	
63 10 Building Repair and Maintenance	825	1,000	1,000	1,000	1,000	
63 25 Equipment Repair and Maintenance	783	1,000	1,000	1,000	2,600	
Subtotal	9,222	20,696	20,696	20,696	38,044	83.8%
Total Expenditures	\$ 148,108	\$ 172,493	\$ 204,055	\$ 209,575	\$ 233,447	14.4%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: School Officers and Crossing Guards	FUNCTION: Public Safety	ACCOUNT: 101-3036-520
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PROGRAM DESCRIPTION:

The School Officers & Crossing Guards department was created to separate the actual costs of the contract with Lamar Consolidated ISD from the regular Police Department budget. These Officers are employees of the police department assigned to the secondary schools and are responsible for the security and welfare of the students and staff within the Lamar Consolidated Independent School District. There are nine (9) School Resource Officers, one (1) Sergeant, and one (1) Lieutenant plus the School Crossing Guards assigned to this division.

FY2015 BUDGET NOTES:

1. There is an increase to Salaries and Wages due to the Lieutenant position that was added during FY2014. FY2015 will be the first year the position is fully funded.
2. Holiday Pay was removed since the Officers are off on Holidays with the students and do not receive Holiday Pay.
3. School Crossing Guards Supplies was increased to provide funding for the purchase of twelve (12) jackets for the School Crossing Guards.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** School Officers and Crossing Guards **FUNCTION:** Public Safety **ACCOUNT:** 101-3036-520

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 748,241	\$ 898,398	\$ 958,642	\$ 958,642	\$ 1,036,556	
Supplies	6,322	7,000	7,000	7,000	9,100	
Maintenance and Services	2,593	5,000	5,000	5,000	5,000	
Total Expenditures	\$ 757,156	\$ 910,398	\$ 970,642	\$ 970,642	\$ 1,050,656	8.2%

~ AUTHORIZED POSITIONS ~

Position Title						
Police Lieutenant	-	-	1.00	1.00	1.00	
Police Sergeant	1.00	1.00	1.00	1.00	1.00	
School Police Officer	8.00	9.00	9.00	9.00	9.00	
School Crossing Guards/seasonal	2.86	2.86	2.86	2.86	2.86	
Total Personnel	11.86	12.86	13.86	13.86	13.86	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** School Officers and Crossing Guards **FUNCTION:** Public Safety **ACCOUNT:** 101-3036-520

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 442,690	\$ 545,564	\$ 581,968	\$ 581,968	\$ 658,379	
10 20 Overtime	69,355	60,000	60,000	60,000	60,000	
10 30 Longevity	4,995	5,835	7,995	7,995	8,910	
10 40 Incentive Pay	325	300	750	750	2,100	
10 50 Holiday Pay	2,038	18,241	18,241	18,241	-	
11 10 Temporary Salaries/Crossing Guards	51,543	53,537	53,537	53,537	53,537	
20 10 Retirement	77,867	94,886	101,094	101,094	106,000	
20 20 Social Security	41,790	52,281	55,434	55,434	60,027	
20 40 Insurance	51,763	59,967	71,366	71,366	76,896	
20 50 Workers' Compensation	5,874	7,787	8,257	8,257	8,939	
20 55 Long Term Disability	-	-	-	-	1,768	
Subtotal	748,241	898,398	958,642	958,642	1,036,556	8.1%
Supplies:						
31 45 Uniforms	6,137	6,000	6,000	6,000	6,600	
31 50 Crossing Guard Supplies	185	1,000	1,000	1,000	2,500	
Subtotal	6,322	7,000	7,000	7,000	9,100	30.0%
Maintenance and Services:						
52 10 Telephone/Communications	2,593	5,000	5,000	5,000	5,000	
Subtotal	2,593	5,000	5,000	5,000	5,000	0.0%
Total Expenditures	\$ 757,156	\$ 910,398	\$ 970,642	\$ 970,642	\$ 1,050,656	8.2%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Fire	FUNCTION: Public Safety	ACCOUNT: 101-3100-520
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MISSION STATEMENT:

To minimize the destructive impact on life and property caused by fires, accidents, and illness.

PROGRAM DESCRIPTION:

The Fire Department is under the direction of the Fire Chief, who is primarily responsible for suppression, fire administration, rescue/EMS operations, vehicle and facility maintenance, training, and public relations. The Fire Department provides the manpower to assist the Fire Marshal's Office in fire prevention and fire safety education. Annual classes are provided to all of the schools and day care facilities within the community. As a public service, firefighters install smoke detectors when requested by residents. The Fire Department also participates in regional programs such as the Hazardous Materials Team and the Heavy Rescue and Structural Collapse teams. These programs have equipment that was funded through Federal Grants. The Department coordinates with Fort Bend EMS to provide Emergency Medical Services to our citizens. During FY2014, the department began operating Fire Station No. 3.

STRATEGIC PLAN GOALS:

- ❖ *The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.*

Department Goal# 1: Maintain or Enhance Critical Facilities.

Objectives:

- **Contract with an ISO consultant to determine if there has been a needs change due to annexation.**
- **Build and update fire station to provide our citizens with rapid intervention in emergency situations.**
- **Identify locations for future fire stations to reduce risks identified by national standards.**
- **Provide facilities for administration that will support the growth of the Fire Department.**

Department Goal# 2: Maintain Reliable Equipment.

Objectives:

- **Purchase fire apparatus to maintain a reliable fleet.**
- **Provide the necessary support vehicles.**
- **Provide a primary set of Personal Protective Equipment for each Firefighter that is 5 years old or newer.**
- **Provide a secondary set of Personal Protective Equipment for each Firefighter that is 5-10 years old that can be utilized when primary set is out of service.**

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Fire	FUNCTION: Public Safety	ACCOUNT: 101-3100-520
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- ❖ *The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.*

Department Goal# 3: Increase Personnel.

Objectives:

- **To have reliable and appropriate staffing to meet nationally recognized standards by hiring three (3) Firefighters per year to reach 1.33 Firefighters for each Firefighter position.**
- **Hire personnel to support the daily operations of the Rosenberg Fire Department.**

- ❖ *The City of Rosenberg will increase the public's confidence in the City of Rosenberg, it's staff and it's services.*

Department Goal# 4: Evaluating Customer Needs.

Objectives:

- **Identify a medium to collect survey data that is functional for all customers.**
- **Initiate the survey collection program.**
- Tabulate data collected and utilize it to make informed decisions.

Department Goal# 5: Professional Development.

Objectives:

- Identify personnel that will acquire necessary training to begin participation in the Best Practices Program through the Texas Fire Chiefs Association.
- **Initiate the review process of the Best Practices Program.**
- **Create and initiate a training program for the probationary Firefighter.**
- **Analyze and modify annual training programs.**
- **Modify the Officer Development Training Program.**
- **Create positional task books for field operations.**

Department Goal# 6: Seek Opportunities for Public and Private Partnerships.

Objectives:

- Perform a comprehensive review of all established partnerships and create opportunities to enhance current programs.
- Identify new groups for partnerships that will provide opportunities for alternative funding.
- Develop a program that will improve communication between Non-English speaking customers and public servants.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Fire	FUNCTION: Public Safety	ACCOUNT: 101-3100-520
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PERFORMANCE INDICATORS:

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Estimate</u>	<u>2014-15</u> <u>Projected</u>
Number of responses	3,709	4,236	4,659
Percent of responses for fires/alarms	11%	12%	12%
Percent of responses for rescues	65%	70%	72%
Percent of responses for hazardous conditions	6%	6%	8%
Percent of responses for service calls	6%	7%	10%
Number of responses per Firefighter	95	101	103
Response Time (call received – on location)	6:35	6:00	6:20
Number of reportable injuries (civilian and firefighter)	2	5	3

FY2015 BUDGET NOTES:

1. Three (3) Firefighter positions were added in FY2015 budget to take the place of the Relief Firefighter/Temporary position.
2. The appropriation for Building Repair and Maintenance was increased to provide for a preventive care program for HVAC systems at Fire Stations No. 1 and No. 2.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Fire **FUNCTION:** Public Safety **ACCOUNT:** 101-3100-520

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 2,798,994	\$ 2,944,708	\$ 2,995,375	\$ 2,995,375	\$ 3,031,169	
Supplies	172,476	182,342	209,843	208,843	185,760	
Maintenance and Services	246,080	305,626	311,242	307,777	309,369	
Debt Service	22,100	-	-	-	-	
Total Expenditures	\$ 3,239,650	\$ 3,432,676	\$ 3,516,460	\$ 3,511,995	\$ 3,526,298	0.3%

~ AUTHORIZED POSITIONS ~

Position Title	2012-13	2013-14	2013-14	2013-14	2014-15	Var %
Fire Chief	1.00	1.00	1.00	1.00	1.00	
Assistant Fire Chief	1.00	1.00	1.00	1.00	1.00	
Fire Captain	3.00	3.00	3.00	3.00	3.00	
Fire Lieutenant	6.00	6.00	6.00	6.00	6.00	
Driver/Operator	6.00	6.00	6.00	6.00	6.00	
Firefighter/Ride-Up Driver Operator	15.00	15.00	15.00	15.00	18.00	
Fire Inspector - FFII	2.00	2.00	2.00	2.00	-	
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	
Clerk II	1.00	1.00	1.00	1.00	1.00	
Relief Firefighter/Temporary	1.03	1.03	1.03	1.03	-	
Total Personnel	37.03	37.03	37.03	37.03	37.00	-0.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Fire **FUNCTION:** Public Safety **ACCOUNT:** 101-3100-520

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 1,823,200	\$ 1,836,253	\$ 1,836,253	\$ 1,836,253	\$ 2,001,857	
10 20 Overtime	117,163	87,000	137,667	137,667	87,000	
10 30 Longevity	27,186	24,585	24,585	24,585	23,960	
10 40 Incentive Pay	22,800	20,700	20,700	20,700	18,900	
10 50 Holiday Pay	61,096	62,982	62,982	62,982	77,252	
11 10 Temporary Salaries and Wages	14,456	162,786	162,786	162,786	48,906	
20 10 Retirement	307,671	306,179	306,179	306,179	321,146	
20 20 Social Security	146,130	167,961	167,961	167,961	173,204	
20 40 Insurance	260,440	255,202	255,202	255,202	251,634	
20 50 Workers' Compensation	18,252	20,460	20,460	20,460	21,097	
20 55 Long Term Disability	-	-	-	-	5,614	
20 65 Cell Phone Allowance	400	600	600	600	600	
20 70 Uniforms - Taxable	200	-	-	-	-	
Subtotal	2,798,994	2,944,708	2,995,375	2,995,375	3,031,169	1.2%
Supplies:						
31 10 Office Supplies	2,482	2,470	2,470	2,470	2,470	
31 15 Training Supplies	2,215	3,365	3,365	3,365	3,365	
31 20 Computer Supplies	801	950	950	950	950	
31 35 Business Expenses	204	300	300	300	300	
31 40 Clothing	20,328	24,675	24,675	24,675	24,675	
31 45 Uniforms	21,757	21,000	21,000	21,000	22,800	
31 90 Other Supplies	4,308	4,000	4,000	4,000	4,000	
34 15 Chemical Supplies	3,146	3,325	10,325	10,325	3,600	
34 20 Medical Supplies	2,739	2,800	2,800	2,800	2,800	
34 30 Cleaning Supplies	3,466	3,500	3,500	3,500	3,500	
35 10 Motor Vehicle Repair Supplies	32,690	34,657	53,658	53,658	37,000	
35 15 Equipment Repair Supplies	5,928	5,000	5,000	5,000	5,000	
35 20 Building Materials and Supplies	2,138	2,600	2,600	2,600	2,600	
36 10 Small Tools and Equipment	5,719	5,700	5,700	5,700	5,700	
36 30 Safety Equipment	986	1,000	1,000	1,000	1,000	
37 10 Natural Gas	2,286	3,000	4,500	4,500	3,000	
37 20 Electricity	19,961	24,000	24,000	23,000	23,000	
37 30 Fuel, Oil and Lubricants	41,322	40,000	40,000	40,000	40,000	
Subtotal	172,476	182,342	209,843	208,843	185,760	-11.5%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Fire **FUNCTION:** Public Safety **ACCOUNT:** 101-3100-520

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL CONTINUED ~						
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	804	1,320	1,320	1,320	1,575	
42 36 Volunteer Pension/Dues	51,222	70,040	70,040	70,040	70,040	
42 75 Volunteer Holiday Party	1,190	1,190	1,190	1,190	1,190	
43 40 License and Inspection Fees	4,031	4,690	4,690	4,690	4,945	
43 50 Volunteer Activities	13,403	25,850	25,850	25,850	25,850	
51 20 General Insurance	16,374	16,000	16,000	16,000	16,000	
52 10 Telephone/Communications	6,485	11,400	11,400	7,935	7,935	
52 20 Postage	370	400	400	400	400	
54 10 Printing and Binding	226	500	500	500	1,200	
55 10 Education and Training	14,537	18,300	18,300	18,300	18,300	
56 15 Building Rentals	26,812	27,000	27,000	27,000	27,000	
56 24 Equipment Rentals - Copier	3,810	4,020	4,020	4,020	4,020	
56 25 Vehicle/Equipment Rental - City	86,843	99,156	99,156	99,156	99,904	
57 10 Other Contractual Services/Billing Services	285	2,000	2,000	2,000	2,000	
62 32 Laundry and Other Sanitation Services	228	760	760	760	760	
63 10 Building Repair and Maintenance	4,770	4,750	10,366	10,366	10,000	
63 25 Equipment Repair and Maintenance	11,273	14,250	14,250	14,250	14,250	
63 26 Radio Repair	3,417	4,000	4,000	4,000	4,000	
Subtotal	246,080	305,626	311,242	307,777	309,369	-0.6%
Other Expenses:						
81 70 Vehicle Loan	22,100	-	-	-	-	
Subtotal	22,100	-	-	-	-	100.0%
Total Expenditures	\$ 3,239,650	\$ 3,432,676	\$ 3,516,460	\$ 3,511,995	\$ 3,526,298	0.3%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Fire Marshal	FUNCTION: Public Safety	ACCOUNT: 101-3133-520
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PROGRAM DESCRIPTION:

The Fire Marshal’s Office is under the supervision of the Fire Chief. The Fire Marshal’s Office is charged with public fire and life safety education and enforcement of federal, state, and local laws as they pertain to fire safety. Utilizing firefighters, we produce educational programs for all age groups in the community. To bridge the difference in education and enforcement, the Fire Marshal’s Office reviews building plans to ensure that state and local fire code requirements are met. After construction has begun, fire inspectors ensure the building is being built according to approved plans. Fire prevention is further assisted by our annual business inspection program. Should a fire happen, it is investigated to determine the cause. By determining the cause, we can use the information to educate the public to ensure their safety. The Fire Marshal’s Office also has the responsibility of the rental registration program. Each year owners are asked to register their rental property. Through the program, the city ensures a safe structure for the occupants to live in.

PERFORMANCE INDICATORS:

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Estimate</u>	<u>2014-15</u> <u>Projected</u>
Number of fire prevention inspections	1,275	1,300	1,385
Number of incendiary fires	0	2	5
Number of plans reviewed	161	175	125
Number of smoke detectors installed	123	100	85
Rental property registered	1,600	1,571	1,625

FY2015 BUDGET NOTES

1. The appropriation for Salaries and Wages was increased due to two Fire Inspector positions that were moved from Fire Dept to Fire Marshal.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Fire Marshal **FUNCTION:** Public Safety **ACCOUNT:** 101-3133-520

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 106,278	\$ 155,057	\$ 158,035	\$ 158,035	\$ 316,339	
Supplies	9,517	12,800	12,800	12,185	14,125	
Maintenance and Services	10,655	11,035	12,007	11,757	10,732	
Total Expenditures	\$ 126,450	\$ 178,892	\$ 182,842	\$ 181,977	\$ 341,196	86.6%

~ AUTHORIZED POSITIONS ~

Position Title						
Fire Marshal	1.00	1.00	1.00	1.00	1.00	
Rental Inspector/Investigator	1.00	1.00	1.00	1.00	3.00	
Total Personnel	2.00	2.00	2.00	2.00	4.00	100.0%

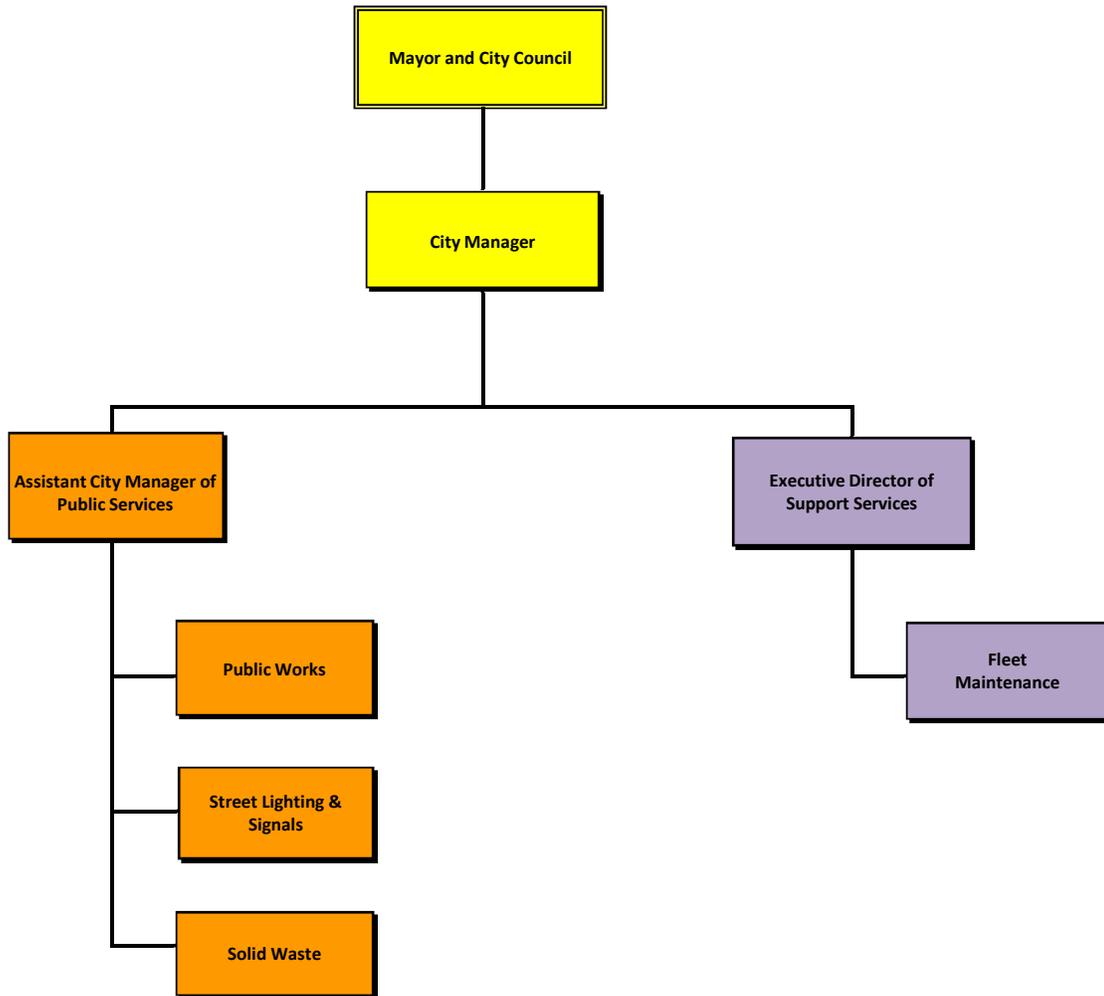
**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Fire Marshal **FUNCTION:** Public Safety **ACCOUNT:** 101-3133-520

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 74,066	\$ 108,966	\$ 108,966	\$ 108,966	\$ 218,041	
10 20 Overtime	1,719	2,759	3,337	3,337	3,317	
10 30 Longevity	255	315	315	315	1,690	
10 40 Incentive Pay	300	-	2,400	2,400	3,600	
10 50 Holiday Pay	-	-	-	-	4,131	
20 10 Retirement	11,467	16,876	16,876	16,876	33,544	
20 20 Social Security	5,193	8,571	8,571	8,571	17,701	
20 40 Insurance	12,600	16,495	16,495	16,495	31,493	
20 50 Workers' Compensation	678	1,075	1,075	1,075	2,222	
20 55 Long Term Disability	-	-	-	-	600	
Subtotal	106,278	155,057	158,035	158,035	316,339	100.2%
Supplies:						
31 10 Office Supplies	288	300	300	300	300	
31 15 Training Supplies	234	475	475	475	700	
31 20 Computer Supplies	499	760	760	760	760	
31 40 Clothing	520	1,000	1,000	1,000	1,300	
31 90 Other Supplies	2,673	3,000	3,000	3,000	3,000	
33 30 Child Safety Program Supplies	1,454	2,115	2,115	1,500	2,915	
35 10 Motor Vehicle Repair Supplies	613	1,350	1,350	1,350	1,350	
36 10 Small Tools and Equipment	36	350	350	350	350	
37 30 Fuel, Oil and Lubricants	3,200	3,450	3,450	3,450	3,450	
Subtotal	9,517	12,800	12,800	12,185	14,125	10.4%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	258	350	350	350	350	
51 20 General Insurance	485	1,300	1,300	1,300	1,000	
52 20 Postage	276	300	300	150	300	
54 10 Printing and Binding	105	300	300	300	300	
55 10 Education and Training	1,641	3,800	4,772	4,772	3,800	
56 25 Vehicle/Equipment Rental - City	7,783	4,785	4,785	4,785	4,782	
63 25 Equipment Repair and Maintenance	107	200	200	100	200	
Subtotal	10,655	11,035	12,007	11,757	10,732	-10.6%
Total Expenditures	\$ 126,450	\$ 178,892	\$ 182,842	\$ 181,977	\$ 341,196	86.6%

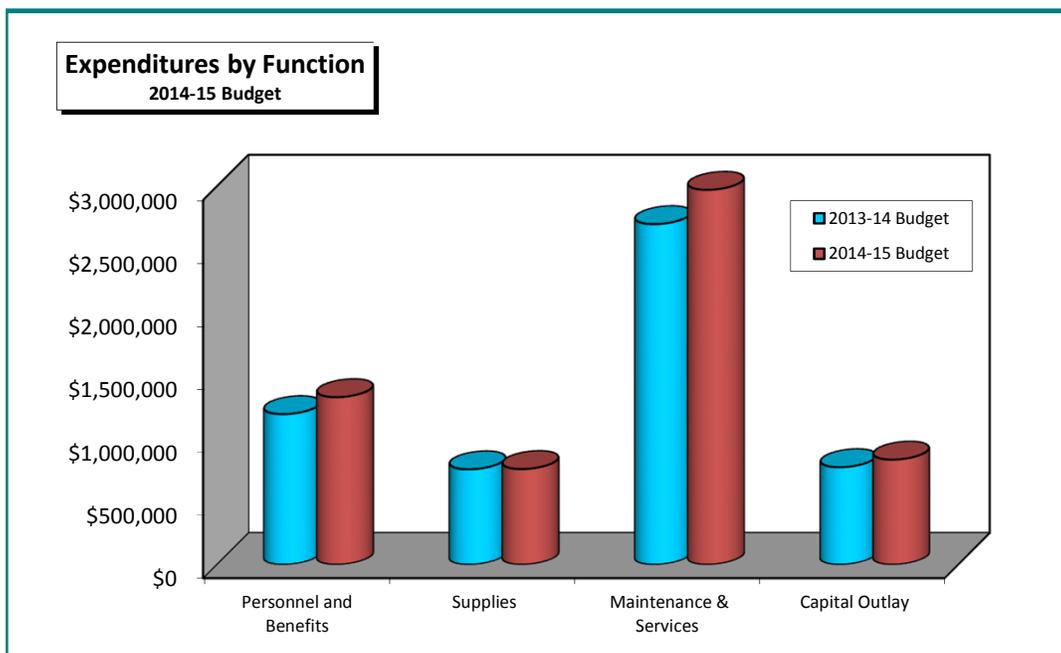
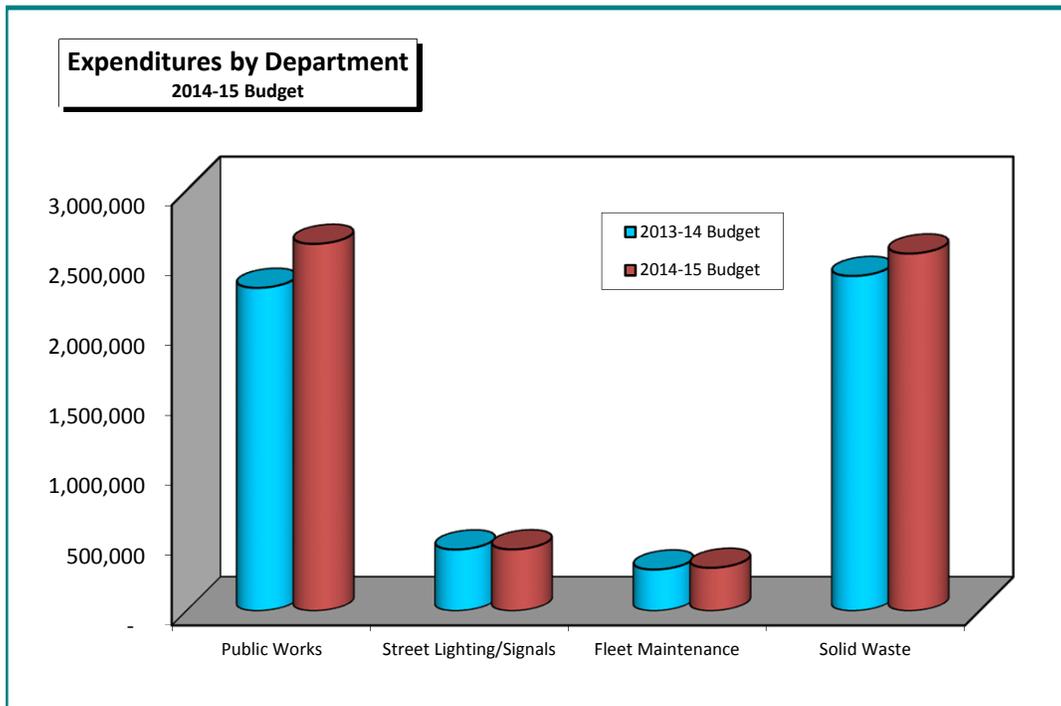
CITY OF ROSENBERG, TEXAS
2014-15 BUDGET

Public Works Organizational Chart



CITY OF ROSENBERG, TEXAS 2014-15 BUDGET

Public Works



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Public Works Summary **FUNCTION:** N/A **ACCOUNT:** 101-50XX

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
FUNCTION AND CLASSIFICATION SUMMARY						
Personnel and Benefits	\$ 1,068,958	\$ 1,151,472	\$ 1,192,875	\$ 1,192,875	\$ 1,327,541	
Supplies	703,791	754,930	754,930	754,630	757,130	
Maintenance and Services	2,626,172	2,700,458	2,700,458	2,814,458	2,972,730	
Other Expenses	8,350	8,350	8,350	8,350	25,839	
Subtotal	4,407,271	4,615,210	4,656,613	4,770,313	5,083,240	9.2%
Capital Outlay	21,777	332,000	771,892	771,892	832,000	7.8%
Total Expenditures	\$ 4,429,049	\$ 4,947,210	\$ 5,428,505	\$ 5,542,205	\$ 5,915,240	9.0%

~ AUTHORIZED POSITIONS ~

Position Title						
Full-time equivalents:						
Public Works	15.60	15.70	16.35	16.35	17.85	
Fleet Maintenance	4.20	4.20	4.00	4.00	4.00	
Total Personnel	19.80	19.90	20.35	20.35	21.85	7.4%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Public Works	FUNCTION: Public Works	ACCOUNT: 101-5022-530
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MISSION STATEMENT:

The mission of the Public Works Department is to improve the quality of life of our customers – the citizens, taxpayers, transportation users and internal City Partners by effectively planning, developing, implementing, and administering public works projects and provide maintenance of city roads, bridges, alleys, traffic signs, sidewalks, and drainage infrastructure.

PROGRAM DESCRIPTION:

The Public Works Department, is under the direction of the Assistant City Manager of Public Services, and is primarily responsible for the maintenance of streets, including street overlay, drainage ditches, storm sewers, street sign repair and installation; as well as culvert installation and maintenance. The department also monitors the street sweeping and right of way mowing to ensure that contractual operations and maintenance are in accordance with existing agreement and all state and federal regulations. The Project Director coordinates and oversees the Capital Improvement Projects citywide.

STRATEGIC PLAN GOALS:

- ❖ *The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.*

Department Goal# 1: Improve the condition of our public infrastructure.

Objectives:

- Develop 15-year plan to overlay/reconstruct asphalt streets.
- Expand efforts to clean ditches and culverts.
- Develop proactive plan to maintain alleys on a scheduled basis.
- Reestablish annual tree trimming program.
- Utilize TV inspections of storm drainage system to proactively identify and correct problems.
- Enhance crack seal, street striping, pavement marking, and street sign maintenance program.
- Conduct traffic surveys of potential traffic concerns.
- Foster partnerships with Fort Bend County, Fort Bend Drainage District, TXDOT and other agencies to leverage local dollars and resources for infrastructure improvements.
- Research and develop innovative strategies to help minimize traffic mobility concerns.

Department Goal# 2: Continue to research technology trends and address technology threats.

Objectives:

- In conjunction with Information Services develop a five-year technology plan for the department.
- Research and enhance equipment used to initiate and track service requests.
- Use technology to distribute personnel and allocate resources.
- Use technology to map and inventory public infrastructure including storm drains, drainage outfalls, and street signage.
- Use technology to conduct televised surveys and inspections of underground infrastructure to determine condition and maintenance needs.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Public Works	FUNCTION: Public Works	ACCOUNT: 101-5022-530
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Department Goal# 3: Provide quality public works service to our community.

Objectives:

- Achieve and maintain full staffing levels.
- Leadership development and succession planning through mentorships and formal training and education.
- Maintain initial response time to service requests of less than 24 hours.
- Continue proactive follow-up of service requests to improve our efficiency and to ensure the citizens' expectations are met.
- Reduce backlog of service requests.
- Monitor street sweeping and right-of-way monitoring contractors.
- Participate in a multi-agency effort, to include Fort Bend County and TXDOT.
- Continue training and education to address emerging maintenance trends, methods, and new materials.
- Reorganize personnel structure to improve accountability and effectiveness.
- Centralize Public Works facilities – office space need assessment.

PERFORMANCE INDICATORS:

	2012-13 <u>Actual</u>	2013-14 <u>Estimate</u>	2014-15 <u>Projected</u>
Public Road Mileage maintained by City (miles)	139	151	151
Alley Mileage maintained by City (miles)	24	24	24
Alleys repaired (linear feet)	67,950	32,000	48,000
Ditch elevation lowered (linear feet)	33,520	27,000	40,000
Number of safety programs conducted per year	12	12	12
Number of storm sewer drain markers installed or replaced	200	200	200
Number of street signs installed or replaced	646	500	610
Number of linear feet striped per year	N/A	40,000	40,000

FY2015 BUDGET NOTES:

1. There is an increase to Salaries and Wages due to the Public Works Director position being fully funded in FY2015, the addition of one (1) Light Equipment Operator and the addition of fifty percent (50%) of the Administrative Assistant.
2. The appropriation for Garbage Collection was moved out of Public Works and into the Solid Waste department.
3. There is a new appropriation of \$60,000 for Grounds Maintenance – Annual Tree Trimming that was included in the FY2015 Budget Requests.
4. The appropriation for Street Overlay was increased to \$800,000 to allow repairs to all City streets.
5. The appropriation for Vehicle Loan is for the reimbursement to the Fleet Replacement Fund for the loans to purchase a dump truck (\$8,350 yearly payment) and a gradall (\$17,489 yearly payment).
6. The appropriation for Other Contractual Services includes: R-O-W Mowing \$131,774; Street Striping \$36,575; and Street Sweeping \$104,045.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Public Works **FUNCTION:** Public Works **ACCOUNT:** 101-5022-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 825,544	\$ 892,281	\$ 933,685	\$ 933,685	\$ 1,061,985	
Supplies	279,109	300,450	300,450	300,350	300,850	
Maintenance and Services	208,833	291,061	291,061	295,061	398,384	
Other Expenses	8,350	8,350	8,350	8,350	25,839	
Subtotal	1,321,836	1,492,142	1,533,546	1,537,446	1,787,058	16.5%
Capital Outlay	21,777	332,000	771,892	771,892	832,000	7.8%
Total Expenditures	\$ 1,343,613	\$ 1,824,142	\$ 2,305,438	\$ 2,309,338	\$ 2,619,058	13.6%

~ AUTHORIZED POSITIONS ~

Position Title	2012-13	2013-14 Adopted	2013-14 Adjusted	2013-14 Estimate	2014-15	Var %
Assistant City Manager / Public Services	0.30	0.35	0.35	0.35	0.35	
Utilities Director	0.30	0.35	-	-	-	
Public Works Director	-	-	1.00	1.00	1.00	
Administrative Assistant	-	-	-	-	0.50	
Public Works Supervisor	1.00	1.00	1.00	1.00	1.00	
Foreman	2.00	2.00	2.00	2.00	2.00	
Sign Shop Technician	1.00	1.00	1.00	1.00	1.00	
Heavy Equipment Operator	4.00	4.00	4.00	4.00	4.00	
Light Equipment Operator	6.00	6.00	6.00	6.00	7.00	
Project Director	1.00	1.00	1.00	1.00	1.00	
Total Personnel	15.60	15.70	16.35	16.35	17.85	9.2%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Public Works **FUNCTION:** Public Works **ACCOUNT:** 101-5022-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 571,796	\$ 612,964	\$ 642,964	\$ 642,964	\$ 748,750	
10 20 Overtime	3,111	10,300	10,300	10,300	10,300	
10 30 Longevity	14,131	12,981	12,981	12,981	12,261	
10 40 Incentive Pay	2,450	2,505	2,705	2,705	2,100	
20 10 Retirement	88,627	96,497	101,106	101,106	112,660	
20 20 Social Security	43,313	49,010	51,351	51,351	59,448	
20 40 Insurance	86,465	90,028	93,425	93,425	95,494	
20 50 Workers' Compensation	15,650	16,107	16,563	16,563	17,279	
20 55 Long Term Disability	-	-	-	-	2,013	
20 60 Auto Allowance	-	1,680	1,680	1,680	1,680	
20 65 Cell Phone Allowance	-	210	610	610	-	
Subtotal	825,544	892,281	933,685	933,685	1,061,985	13.7%
Supplies:						
31 10 Office Supplies	475	500	500	500	500	
31 20 Computer Supplies	120	200	200	200	200	
31 35 Business Expenses	83	100	100	100	100	
31 40 Clothing	5,090	6,750	6,750	6,750	6,750	
31 90 Other Supplies	349	500	500	500	1,000	
34 15 Chemical Supplies	12	1,000	1,000	1,000	1,000	
34 30 Cleaning Supplies	529	500	500	500	500	
35 10 Motor Vehicle Repair Supplies	19,226	18,000	18,000	18,000	18,000	
35 40 Street Repair Supplies	171,358	175,000	175,000	175,000	175,000	
36 10 Small Tools and Equipment	953	1,000	1,000	1,000	1,000	
36 25 Street Sign Maintenance Supplies	19,218	25,000	25,000	25,000	25,000	
36 30 Safety Equipment	1,321	1,800	1,800	1,800	1,800	
37 20 Electricity	4,622	5,100	5,100	5,000	5,000	
37 30 Fuel, Oil and Lubricants	55,752	65,000	65,000	65,000	65,000	
Subtotal	279,109	300,450	300,450	300,350	300,850	0.1%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	179	300	300	300	300	
51 20 General Insurance	13,001	19,000	19,000	19,000	19,000	
52 10 Telephone/Communications	1,571	1,620	1,620	1,620	1,620	
52 20 Postage	122	100	100	100	100	
55 10 Education and Training	60	800	800	800	2,500	
56 24 Equipment Rentals	1,457	3,030	3,030	3,030	3,030	
56 25 Vehicle/Equipment Rental - City	5,164	11,861	11,861	11,861	11,840	
57 10 Other Contractual Services	159,787	230,750	230,750	230,750	272,394	
62 40 Grounds Maintenance - Annual Tree Trimming	-	-	-	-	60,000	
63 10 Building Repair and Maintenance	2,129	1,600	1,600	1,600	1,600	
63 25 Equipment Repair and Maintenance	25,363	21,000	21,000	25,000	25,000	
63 26 Radio Repair and Maintenance	-	1,000	1,000	1,000	1,000	
Subtotal	208,833	291,061	291,061	295,061	398,384	36.9%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Public Works **FUNCTION:** Public Works **ACCOUNT:** 101-5022-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL CONTINUED ~						
Capital Outlay:						
70 30 Street Overlay	-	300,000	739,892	739,892	800,000	
70 35 Crack Sealing	21,777	32,000	32,000	32,000	32,000	
Subtotal	21,777	332,000	771,892	771,892	832,000	7.8%
Other Expenses:						
81 70 Vehicle Loan	8,350	8,350	8,350	8,350	25,839	
Subtotal	8,350	8,350	8,350	8,350	25,839	209.4%
Total Expenditures	\$ 1,343,613	\$ 1,824,142	\$ 2,305,438	\$ 2,309,338	\$ 2,619,058	13.6%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Street Lighting and Traffic Signals	FUNCTION: Public Works	ACCOUNT: 101-5023-530
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PROGRAM DESCRIPTION:

The Street Lighting and Traffic Signals activity is under the direction of the Assistant City Manager of Public Services and is primarily responsible for providing construction, maintenance, and operation for City controlled traffic signals. Coordinate street lighting services on City streets with Center Point Energy.

FY2015 BUDGET NOTES:

1. No significant changes from the FY2014 Budget.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Street Lighting and Signals **FUNCTION:** Public Works **ACCOUNT:** 101-5023-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Supplies	\$ 410,339	\$ 435,000	\$ 435,000	\$ 435,000	\$ 435,000	
Maintenance and Services	596	3,000	3,000	3,000	4,000	
Total Expenditures	\$ 410,935	\$ 438,000	\$ 438,000	\$ 438,000	\$ 439,000	0.2%

~ AUTHORIZED POSITIONS ~

Position Title
None

~ EXPENDITURE DETAIL ~

<u>Supplies:</u>						
35 45 New Light Installation	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
37 20 Electricity	410,339	430,000	430,000	430,000	430,000	
Subtotal	410,339	435,000	435,000	435,000	435,000	0.0%
<u>Maintenance and Services:</u>						
51 20 General Insurance	278	750	750	750	750	
63 25 Equipment Repair and Maintenance	318	2,250	2,250	2,250	3,250	
Subtotal	596	3,000	3,000	3,000	4,000	33.3%
Total Expenditures	\$ 410,935	\$ 438,000	\$ 438,000	\$ 438,000	\$ 439,000	0.2%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Fleet Maintenance	FUNCTION: Public Works	ACCOUNT: 101-5025-530
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MISSION STATEMENT:

“We Are Not an Expense; We Are an Opportunity to Save Money”

PROGRAM DESCRIPTION:

The Fleet Maintenance activity is under the direction of the Executive Director of Support Services. The department is primarily responsible for providing internal support for vehicle and equipment maintenance activities. The department maintains detailed records of repair and maintenance costs of the fleet by use of a micro computer-based fleet management system. With the assistance of this system, a program of preventative maintenance procedures was implemented in order to keep the fleet in proper operating order and to extend the life of the fleet by performing routine preventative maintenance services.

STRATEGIC PLAN GOALS:

- ❖ ***The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.***

Department Goal# 1: Provide proper staffing to accommodate growing size of the fleet and changing technology.

Objectives:

- Promote the Mechanic II positions that we currently have to Mechanic III positions to meet current qualification requirements.
- Remain competitive with the surrounding cities and the private sector to ensure a qualified staff.
- Increase the personnel by one additional Mechanic position in 2016.

Department Goal# 2: Acquire a new fleet facility and fuel site for the City of Rosenberg.

Objectives:

- Begin conversations and provide information necessary to the City Manager and/or Planning Dept to acquire new facility.
- Replace the Fleet repair facility.
- Replace existing underground fuel tanks with above ground tanks.

- ❖ ***The City of Rosenberg will enhance Rosenberg’s quality of life for residents, businesses and visitors.***

Department Goal# 3: Train personnel properly in order to maintain a professional level of service to the entire fleet.

Objectives:

- Increase the current Fleet training budget to adequate levels.
- Allow all personnel to gain new training on current vehicle and equipment technology.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Fleet Maintenance **FUNCTION:** Public Works **ACCOUNT:** 101-5025-530

Department Goal# 4: Create a safe working environment for the employees of the Fleet Department as well as our customers.

Objectives:

- Increase the Small Tools and Equipment Budget in order to improve on our equipment that will make our job as safe and efficient as possible.
- Replace outdated equipment.

PERFORMANCE INDICATORS:

	2012-13	2013-14	2014-15
	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
Total Work Orders Completed	1,217	1,350	1,400
Mechanic Efficiency Goal 80%	75%	76%	80%
ASE Master Automobile Technician	2	2	2
ASE Master Medium/Heavy Truck Technician	2	2	2
ASE Master Truck Equipment Technician	0	0	0
ASE Medium/Heavy Truck Technician	2	2	2
ASE Truck Equipment Technician	1	0	0
ASE Automobile Technician	3	3	3
Relevant Education classes attended	1	1	3
Fueling Station Compliance:			
Number of times tanks tested	1	1	1
Number of times lines tested	1	1	1

FY2015 BUDGET NOTES:

1. There is an increase of \$2,000 to Education and Training to provide each employee with training once a year.
2. There is an increase to Building Repair and Maintenance for necessary repairs to the overhead doors and the heaters in the building.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Fleet Maintenance **FUNCTION:** Public Works **ACCOUNT:** 101-5025-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 243,414	\$ 259,191	\$ 259,191	\$ 259,191	\$ 265,557	
Supplies	14,343	19,480	19,480	19,280	21,280	
Maintenance and Services	11,293	16,397	16,397	16,397	20,346	
Total Expenditures	\$ 269,050	\$ 295,068	\$ 295,068	\$ 294,868	\$ 307,183	4.1%

~ AUTHORIZED POSITIONS ~

Position Title						
Chief Mechanic	1.00	1.00	-	-	-	
Fleet Supervisor	-	-	1.00	1.00	1.00	
Mechanic II	2.00	2.00	2.00	2.00	2.00	
Service Technician	1.00	1.00	-	-	-	
Mechanic I	-	-	1.00	1.00	1.00	
Finance Clerk	0.20	0.20	-	-	-	
Total Personnel	4.20	4.20	4.00	4.00	4.00	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Fleet Maintenance **FUNCTION:** Public Works **ACCOUNT:** 101-5025-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 174,721	\$ 185,291	\$ 185,291	\$ 185,291	\$ 195,725	
10 20 Overtime	1,252	1,500	1,500	1,500	1,500	
10 30 Longevity	2,538	2,781	2,781	2,781	1,710	
10 40 Incentive Pay	3,095	3,300	3,300	3,300	3,300	
20 10 Retirement	27,230	29,051	29,051	29,051	29,394	
20 20 Social Security	13,255	14,756	14,756	14,756	15,511	
20 40 Insurance	18,932	19,610	19,610	19,610	14,755	
20 50 Workers' Compensation	2,392	2,902	2,902	2,902	3,142	
20 55 Long Term Disability	-	-	-	-	520	
Subtotal	243,414	259,191	259,191	259,191	265,557	2.5%
Supplies:						
31 10 Office Supplies	98	180	180	180	180	
31 20 Computer Supplies	359	500	500	500	500	
31 40 Clothing	1,219	1,550	1,550	1,550	1,550	
31 90 Other Supplies	372	800	800	800	800	
34 30 Cleaning Supplies	313	600	600	600	600	
35 10 Motor Vehicle Repair Supplies	750	1,200	1,200	1,200	1,200	
35 12 Supply Inventory	1,126	1,500	1,500	1,500	1,500	
36 10 Small Tools and Equipment	3,162	4,000	4,000	4,000	6,000	
36 30 Safety Equipment	219	350	350	350	350	
37 10 Natural Gas	881	2,100	2,100	2,100	2,100	
37 20 Electricity	2,435	2,700	2,700	2,500	2,500	
37 30 Fuel, Oil and Lubricants	3,409	4,000	4,000	4,000	4,000	
Subtotal	14,343	19,480	19,480	19,280	21,280	9.2%
Maintenance and Services:						
51 20 General Insurance	3,007	3,500	3,500	3,500	3,700	
52 10 Telephone/Communications	245	380	380	380	380	
55 10 Education and Training	189	500	500	500	2,000	
56 25 Vehicle/Equipment Rental - City	3,697	3,697	3,697	3,697	3,696	
57 10 Other Contractual Services	2,489	3,070	3,070	3,070	3,070	
63 10 Building Repair and Maintenance	181	750	750	750	3,000	
63 25 Equipment Repair and Maintenance	1,485	4,500	4,500	4,500	4,500	
Subtotal	11,293	16,397	16,397	16,397	20,346	24.1%
Total Expenditures	\$ 269,050	\$ 295,068	\$ 295,068	\$ 294,868	\$ 307,183	4.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General	DEPARTMENT: Solid Waste	FUNCTION: Public Works	ACCOUNT: 101-5026-530
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PROGRAM DESCRIPTION:

The Solid Waste Division, through contracted services, provides for the collection and disposal of residential and commercial garbage. Recycling services are included in the cost of service for residents and are offered to commercial entities for an additional fee.

PERFORMANCE INDICATORS:

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Estimate</u>	<u>2014-15</u> <u>Projected</u>
Number of residential solid waste customers	7,740	8,290	8,400
Number of commercial solid waste customers/month	820	950	1,100
Number of trash service complaints	1,077	822	850

FY2015 BUDGET NOTES:

1. For FY2015 the Solid Waste was moved from Public Works to a new department.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General **DEPARTMENT:** Solid Waste **FUNCTION:** Public Works **ACCOUNT:** 101-5026-530

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Maintenance and Services	\$ 2,405,451	\$ 2,390,000	\$ 2,390,000	\$ 2,500,000	\$ 2,550,000	
Total Expenditures	\$ 2,405,451	\$ 2,390,000	\$ 2,390,000	\$ 2,500,000	\$ 2,550,000	6.7%

~ AUTHORIZED POSITIONS ~

Position Title
None

~ EXPENDITURE DETAIL ~

<u>Maintenance and Services:</u>						
62 15 Garbage Collection	2,405,451	2,390,000	2,390,000	2,500,000	\$ 2,550,000	
Subtotal	2,405,451	2,390,000	2,390,000	2,500,000	2,550,000	6.7%
Total Expenditures	\$ 2,405,451	\$ 2,390,000	\$ 2,390,000	\$ 2,500,000	\$ 2,550,000	6.7%



SPECIAL REVENUE FUNDS



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.

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. These funds are restricted to fund capital expenditures associated with the municipal cable channel.

Fire Station No. 3 Operating (230) – This fund is used to account for the operating cost of Fire Station No. 3.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND EQUITY**

ALL SPECIAL REVENUE FUNDS

2014-15 BUDGET							
	Hotel/ Motel Fund (212)	Municipal Court Technology Fund (213)	Beauti- fication Fund (214)	Law Enforcement Fund (215)	CDBG Fund (216)	Police Asset Forfeiture Fund (218)	Park Land Dedication Fund (221)
<u>RESOURCES:</u>							
Total Beginning Balance	\$ 1,431,001	\$ 19,819	\$ 46,773	\$ 119,715	\$ -	\$ 30,170	\$ 314,413
<u>REVENUES:</u>							
Sales Taxes	-	-	-	-	-	-	-
Other Taxes	600,000	-	-	-	-	-	-
Infrastructure Insp. Fees	-	-	-	-	-	-	-
Municipal Court Revenue	-	18,000	-	-	-	-	-
Grants	-	-	-	-	189,000	-	-
Interest Earnings	1,100	10	14	50	-	-	200
Miscellaneous Income	-	-	-	-	-	-	-
Transfers In	-	-	-	-	61,000	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Special Events	-	-	-	-	-	-	-
Contributions	-	-	24,000	-	-	-	5,000
TOTAL REVENUES	601,100	18,010	24,014	50	250,000	-	5,200
TOTAL FUNDS AVAILABLE	2,032,101	37,829	70,787	119,765	250,000	30,170	319,613
<u>EXPENDITURES/EXPENSES:</u>							
Personnel and Benefits	-	-	-	-	-	-	-
Supplies	2,900	500	-	5,000	-	-	-
Maintenance and Services	112,600	23,600	19,500	44,200	-	8,000	-
Subtotal	115,500	24,100	19,500	49,200	-	8,000	-
Capital Outlay	-	-	-	40,000	250,000	-	157,699
Other Expenditures	-	-	-	-	-	-	-
Transfers	420,734	-	-	-	-	-	-
TOTAL EXPENDITURES	536,234	24,100	19,500	89,200	250,000	8,000	157,699
<u>ENDING FUND BALANCE:</u>							
Total Ending Balance	1,495,867	13,729	51,287	30,565	-	22,170	161,914
Restricted Balance	1,495,867	13,729	-	30,565	-	22,170	161,914
Committed Balance	-	-	51,287	-	-	-	-
FUND TOTAL	\$ 2,032,101	\$ 37,829	\$ 70,787	\$ 119,765	\$ 250,000	\$ 30,170	\$ 319,613

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND EQUITY**

ALL SPECIAL REVENUE FUNDS

2014-15 BUDGET							
Juvenile Case Manager Fund (222)	Child Safety Fund (223)	Building Security Fund (224)	MUD Fire Services Fund (226)	Police Federal Forfeiture Fund (227)	PEG Capital Fund (228)	Fire Station No 3 Operating Fund (230)	2014-15 Total Budget
\$ 168,966	\$ 183,456	\$ -	\$ 864,586	\$ 29,933	\$ 90,939	\$ 376,596	\$ 3,676,367
-	-	-	-	-	-	-	-
-	-	-	-	-	50,000	-	650,000
-	-	-	-	-	-	-	-
18,000	36,000	10,000	-	-	-	-	82,000
-	-	-	-	-	-	-	189,000
60	65	-	210	-	-	400	2,109
-	-	-	-	-	-	-	-
-	-	-	-	-	-	706,910	767,910
-	-	-	600,000	-	-	-	600,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	72,000	101,000
18,060	36,065	10,000	600,210	-	50,000	779,310	2,392,019
187,026	219,521	10,000	1,464,796	29,933	140,939	1,155,906	6,068,386
-	-	-	-	-	-	936,027	936,027
-	750	-	-	-	-	53,800	62,950
2,000	30,000	-	-	-	-	54,223	294,123
2,000	30,750	-	-	-	-	1,044,050	1,293,100
-	-	-	-	12,000	100,000	110,500	670,199
-	-	-	-	-	-	-	-
19,680	11,800	10,000	574,000	-	-	-	1,036,214
21,680	42,550	10,000	574,000	12,000	100,000	1,154,550	2,999,513
165,346	176,971	-	890,796	17,933	40,939	1,355	3,068,872
165,346	176,971	-	890,796	17,933	40,939	-	3,016,230
-	-	-	-	-	-	1,355	52,642
\$ 187,026	\$ 219,521	\$ 10,000	\$ 1,464,796	\$ 29,933	\$ 140,939	\$ 1,155,906	\$ 6,068,386

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Hotel/Motel	DEPARTMENT: Hotel/Motel	FUNCTION: Community Development	ACCOUNT: 212-1900-540
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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.

FY2015 BUDGET NOTES:

1. The changes in Salaries and Wages reflect the reallocation of personnel. The Communications Director and Tourism Assistant – Part Time were removed from the Hotel/Motel Fund and replaced with an administrative transfer to the General Fund.
2. Special Events including the expenditures for Rosenberg Christmas Nights and Family 4th Celebration were moved to Special Events in the General Fund.
3. The Transfer to General Fund includes \$19,542 for the administration of the advertising and promotion program for the City and \$98,494 for the first annual three-day Christmas in Rosenberg event.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

HOTEL/MOTEL FUND

FUND: 212

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
HOTEL/MOTEL FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 1,083,687	\$ 1,163,103	\$ 1,283,337	\$ 1,283,337	\$ 1,431,001
Revenues and Transfers In	<u>641,120</u>	<u>533,100</u>	<u>533,100</u>	<u>639,230</u>	<u>601,100</u>
Total Funds Available	<u>1,724,807</u>	<u>1,696,203</u>	<u>1,816,437</u>	<u>1,922,567</u>	<u>2,032,101</u>
Uses/Deductions:					
Expenditures and Transfers	441,471	495,546	495,546	491,566	536,234
Ending Fund Balance:					
Total Ending Balance	1,283,337	1,200,657	1,320,891	1,431,001	1,495,867
Fund Total	<u>\$ 1,724,807</u>	<u>\$ 1,696,203</u>	<u>\$ 1,816,437</u>	<u>\$ 1,922,567</u>	<u>\$ 2,032,101</u>
Net Revenues (Expenditures)	199,650	37,554	37,554	147,664	64,866

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

HOTEL/MOTEL FUND

FUND: 212

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
405-0000 Hotel/Motel Occupancy Taxes	\$ 590,488	\$ 500,000	\$ 500,000	\$ 600,000	\$ 600,000	
451-0000 Interest Earnings	1,317	1,100	1,100	1,100	1,100	
466-5000 Christmas in Rosenberg	17,565	12,000	12,000	18,130	-	
466-6000 Family 4th Celebration	23,225	20,000	20,000	20,000	-	
469-0000 Other Revenue	8,525	-	-	-	-	
TOTAL REVENUES	641,120	533,100	533,100	639,230	601,100	12.8%
EXPENDITURES:						
Personnel and Benefits	146,722	68,488	68,488	68,488	-	
Supplies	2,342	3,250	3,250	2,900	2,900	
Maintenance and Services	212,910	167,600	167,600	163,970	112,600	
Subtotal	361,973	239,338	239,338	235,358	115,500	-51.7%
Capital Outlay	-	-	-	-	-	
Transfers	64,683	256,208	256,208	256,208	420,734	
TOTAL EXPENDITURES	\$ 426,656	\$ 495,546	\$ 495,546	\$ 491,566	\$ 536,234	8.2%

~ AUTHORIZED POSITIONS ~

<u>Position Title</u>						
Communications Director	0.25	0.25	0.25	0.25	-	
Civic Center Manager	1.00	-	-	-	-	
Tourism Assistant - Part-time	0.24	0.24	0.24	0.24	-	
Event Staff - Part-time	0.96	-	-	-	-	
Total Personnel	2.45	0.49	0.49	0.49	-	-100.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

HOTEL/MOTEL FUND

FUND: 212

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 64,683	\$ 17,189	\$ 17,189	\$ 17,189	\$ -	
10 15 Salaries and Benefits - Family 4th	11,966	12,100	12,100	12,100	-	
10 17 Salaries and Benefits - Christmas in Rosenberg	15,392	16,134	16,134	16,134	-	
10 20 Overtime	-	1,200	1,200	1,200	-	
10 30 Longevity	223	78	78	78	-	
11 10 Temporary Salaries and Wages	23,000	7,500	7,500	7,500	-	
20 10 Retirement	14,327	7,216	7,216	7,216	-	
20 20 Social Security	8,752	4,239	4,239	4,239	-	
20 40 Insurance	6,405	1,274	1,274	1,274	-	
20 50 Workers' Compensation	475	358	358	358	-	
20 60 Auto Allowance	1,200	1,200	1,200	1,200	-	
20 65 Cell Phone Allowance	300	-	-	-	-	
Subtotal	146,722	68,488	68,488	68,488	-	-100.0%
Supplies:						
31 10 Office Supplies	162	300	300	300	300	
31 35 Business Expenses	420	600	600	600	600	
37 20 Electricity	1,760	2,350	2,350	2,000	2,000	
Subtotal	2,342	3,250	3,250	2,900	2,900	-10.8%
Maintenance and Services:						
41 20 Contributions to Other Entities	5,000	25,000	25,000	25,000	25,000	
42 35 Dues, Subscriptions, Memberships	1,910	3,600	3,600	3,600	3,600	
42 60 Information Services Fees	28,739	-	-	-	-	
43 90 Other Professional Services	3,800	5,500	5,500	5,500	5,500	
52 20 Postage	167	500	500	500	500	
53 10 Advertising	55,596	60,000	60,000	60,000	75,000	
53 15 Family 4th Celebration	50,223	60,000	60,000	60,000	-	
53 20 Downtown Summer Events	269	-	-	-	-	
53 25 Christmas in Rosenberg	9,351	10,000	10,000	6,370	-	
55 10 Education and Training	1,138	3,000	3,000	3,000	3,000	
57 10 Maintenance Services (Reimb to Gen. Fund)	5,000	-	-	-	-	
62 40 Grounds Maintenance Services	404	-	-	-	-	
62 45 Grounds Maintenance Sports Complex	39,800	-	-	-	-	
63 10 Building Repair and Maintenance	11,513	-	-	-	-	
Subtotal	212,910	167,600	167,600	163,970	112,600	-32.8%
Capital Outlay:						
70 43 Furniture and Fixtures	14,814	-	-	-	-	
Subtotal	14,814	-	-	-	-	0.0%
Transfers:						
91 01 Transfer to General Fund	-	50,000	50,000	50,000	118,036	
93 01 Transfer to Debt Service Fund	64,683	-	-	-	-	
95 60 Transfer to Civic Center Fund	-	206,208	206,208	206,208	302,698	
Subtotal	64,683	256,208	256,208	256,208	420,734	64.2%
Total Expenditures	\$ 441,471	\$ 495,546	\$ 495,546	\$ 491,566	\$ 536,234	8.2%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Municipal Court Technology	DEPARTMENT: Municipal Court	FUNCTION: General Government	ACCOUNT: 213-1417-510
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PROGRAM DESCRIPTION:

The Municipal Court Technology Fund is under the general direction of the Executive Director of Administrative Services. 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.

FY2015 BUDGET NOTES:

1. The appropriation for Computer Software Repair and Maintenance includes the following:

Lexisnexis Data Management	\$ 1,700
Tyler Technologies Website Hosting	900
Tyler Technologies Online Payments	1,500
Tyler Technologies Incode Software Maintenance	18,000
Tyler Technologies Incode G/L Interface	<u>1,500</u>
Total:	\$ 23,600

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

MUNICIPAL COURT TECHNOLOGY FUND

FUND: 213

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
MUNICIPAL COURT TECHNOLOGY FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 33,768	\$ 26,717	\$ 27,223	\$ 27,223	\$ 19,819
Revenues and Transfers In	<u>18,272</u>	<u>20,050</u>	<u>20,050</u>	<u>18,010</u>	<u>18,010</u>
Total Funds Available	<u>52,040</u>	<u>46,767</u>	<u>47,273</u>	<u>45,233</u>	<u>37,829</u>
 Uses/Deductions:					
Expenditures and Transfers	24,817	24,100	25,414	25,414	24,100
 Ending Fund Balance:					
Total Ending Balance	<u>27,223</u>	<u>22,667</u>	<u>21,859</u>	<u>19,819</u>	<u>13,729</u>
Fund Total	<u>\$ 52,040</u>	<u>\$ 46,767</u>	<u>\$ 47,273</u>	<u>\$ 45,233</u>	<u>\$ 37,829</u>
 Net Revenues (Expenditures)	 (6,545)	 (4,050)	 (5,364)	 (7,404)	 (6,090)

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

MUNICIPAL COURT TECHNOLOGY FUND

FUND: 213

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
441-6000 Time Payment Fees	\$ 2,912	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
441-9600 Municipal Court Tech Fund Fee	15,323	17,000	17,000	15,000	15,000	
451-0000 Interest Earnings	36	50	50	10	10	
TOTAL REVENUES	\$ 18,272	\$ 20,050	\$ 20,050	\$ 18,010	\$ 18,010	-10.2%
EXPENDITURES:						
Supplies	\$ -	\$ 500	\$ 1,814	\$ 1,814	\$ 500	
Maintenance and Services	24,817	23,600	23,600	23,600	23,600	
Subtotal	24,817	24,100	25,414	25,414	24,100	-5.2%
TOTAL EXPENDITURES	\$ 24,817	\$ 24,100	\$ 25,414	\$ 25,414	\$ 24,100	-5.2%

~ AUTHORIZED POSITIONS ~

Position Title
None

~ EXPENDITURE DETAIL ~

Supplies:						
31 20 Computer Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	
36 10 Small Tools and Equipment	-	-	1,314	1,314	-	
Subtotal	-	500	1,814	1,814	500	-72.4%
Maintenance and Services:						
56 24 Equipment Rentals - Copier	3,535	-	-	-	-	
63 40 Computer Software Repair and Maintenance	21,282	23,600	23,600	23,600	23,600	
Subtotal	24,817	23,600	23,600	23,600	23,600	0.0%
Total Expenditures	\$ 24,817	\$ 24,100	\$ 25,414	\$ 25,414	\$ 24,100	-5.2%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Beautification	DEPARTMENT: Beautification	FUNCTION: Community Development	ACCOUNT: 214-1900-540
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PROGRAM DESCRIPTION:

The Beautification Fund is under the general direction of the Executive Director of Support Services. 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.

FY2015 BUDGET NOTES:

1. The appropriation of \$500 for Rosenberg Image Committee Expenses was moved to the Beautification Fund from General Government.
2. The appropriation for Clean Up Project is for the Rosenberg Image Committee to use towards a clean up project.
3. The appropriation Other Contractual Services provides for the disposal and removal of old tires found within the City limits or other services to beautify the City.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

BEAUTIFICATION FUND

FUND: 214

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
BEAUTIFICATION FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 14,217	\$ 31,738	\$ 35,794	\$ 35,794	\$ 46,773
Revenues and Transfers In	<u>25,594</u>	<u>24,015</u>	<u>24,015</u>	<u>24,014</u>	<u>24,014</u>
Total Funds Available	<u>39,811</u>	<u>55,753</u>	<u>59,809</u>	<u>59,808</u>	<u>70,787</u>
Uses/Deductions:					
Expenditures and Transfers	4,017	14,000	14,000	13,035	19,500
Ending Fund Balance:					
Total Ending Balance	35,794	41,753	45,809	46,773	51,287
Fund Total	<u>\$ 39,811</u>	<u>\$ 55,753</u>	<u>\$ 59,809</u>	<u>\$ 59,808</u>	<u>\$ 70,787</u>
Net Revenues (Expenditures)	21,577	10,015	10,015	10,979	4,514

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

BEAUTIFICATION FUND

FUND: 214

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
421-6000 KRB Grant Funds	\$ 1,566	\$ -	\$ -	\$ -	\$ -	
451-0000 Interest Earnings	28	15	15	14	14	
471-1000 Contributions - Beautification	24,000	24,000	24,000	24,000	24,000	
TOTAL REVENUES	\$ 25,594	\$ 24,015	\$ 24,015	\$ 24,014	\$ 24,014	0.0%
EXPENDITURES:						
Maintenance and Services	\$ 4,017	\$ 14,000	\$ 14,000	\$ 13,035	\$ 19,500	
TOTAL EXPENDITURES	\$ 4,017	\$ 14,000	\$ 14,000	\$ 13,035	\$ 19,500	39.3%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Position Title	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
Maintenance and Services:						
42 50 Keep Rosenberg Beautiful Program	\$ 3,416	\$ 5,000	\$ 5,000	\$ 2,500	\$ 7,500	
42 52 Rosenberg Image Committee Expenses	-	-	-	-	500	
43 55 Union Pacific Grant Projects	-	1,500	1,500	-	1,500	
43 85 Clean Up Project	-	5,000	5,000	5,000	5,000	
57 10 Other Contractual Services	367	1,000	1,000	5,300	5,000	
63 15 Structure Repair and Maintenance	234	1,500	1,500	235	-	
Subtotal	4,017	14,000	14,000	13,035	19,500	39.3%
Total Expenditures	\$ 4,017	\$ 14,000	\$ 14,000	\$ 13,035	\$ 19,500	39.3%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Law Enforcement	DEPARTMENT: Police	FUNCTION: Public Safety	ACCOUNT: 215-3000-520
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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.

FY2015 BUDGET NOTES:

1. The appropriation of \$40,000 for Machinery and Equipment will fund the purchase of the Crossfit Equipment.
2. The appropriation of \$8,000 for Fort Bend County Contribution will fund the City's share of the fuel costs for the air unit that will be shared between Fort Bend County and other municipalities.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

LAW ENFORCEMENT FUND

FUND: 215

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
LAW ENFORCEMENT FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 151,154	\$ 110,355	\$ 148,443	\$ 148,443	\$ 119,715
Revenues and Transfers In	<u>216,207</u>	<u>200</u>	<u>200</u>	<u>77,872</u>	<u>50</u>
Total Funds Available	<u>367,361</u>	<u>110,555</u>	<u>148,643</u>	<u>226,315</u>	<u>119,765</u>
Uses/Deductions:					
Expenditures and Transfers	218,918	106,600	106,600	106,600	89,200
Ending Fund Balance:					
Total Ending Balance	148,443	3,955	42,043	119,715	30,565
Fund Total	<u>\$ 367,361</u>	<u>\$ 110,555</u>	<u>\$ 148,643</u>	<u>\$ 226,315</u>	<u>\$ 119,765</u>
Net Revenues (Expenditures)	(2,711)	(106,400)	(106,400)	(28,728)	(89,150)

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

LAW ENFORCEMENT FUND

FUND: 215

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
423-3000 Intergovernmental - Narcotics Revenue	\$ 211,295	\$ -	\$ -	\$ 77,822	\$ -	
451-0000 Interest Earnings	267	200	200	50	50	
461-1000 Gain on Disp of Assets	4,645	-	-	-	-	
TOTAL REVENUES	\$ 216,207	\$ 200	\$ 200	\$ 77,872	\$ 50	-75.0%
EXPENDITURES:						
Supplies	\$ 719	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000	
Maintenance and Services	28,263	35,600	36,908	36,908	44,200	
Subtotal	28,982	36,600	41,908	41,908	49,200	17.4%
Capital Outlay	189,936	70,000	64,692	64,692	40,000	
TOTAL EXPENDITURES	\$ 218,918	\$ 106,600	\$ 106,600	\$ 106,600	\$ 89,200	-16.3%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Supplies:						
32 20 Police Operation Supplies	\$ 719	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000	
Subtotal	719	1,000	5,000	5,000	5,000	0.0%
Maintenance and Services:						
55 10 Education and Training	12,560	20,000	20,000	20,000	20,000	
57 10 Other Contractual Services	-	-	1,308	1,308	-	
57 27 Lease of Motor Vehicles	15,703	15,600	15,600	15,600	16,200	
57 43 Fort Bend County Contribution	-	-	-	-	8,000	
Subtotal	28,263	35,600	36,908	36,908	44,200	19.8%
Capital Outlay:						
70 40 Machinery and Equipment	189,936	70,000	64,692	64,692	40,000	
Subtotal	189,936	70,000	64,692	64,692	40,000	-38.2%
Total Expenditures	\$ 218,918	\$ 106,600	\$ 106,600	\$ 106,600	\$ 89,200	-16.3%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Community Development Block Grant	DEPARTMENT: Public Works	FUNCTION: Community Development	ACCOUNT: 216-1900-540
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PROGRAM DESCRIPTION:

The Community Development Block Grant Fund is under the direction of the Project Director. 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 lines in north Rosenberg. In FY2015, the funds will be used to reconstruct water lines in north Rosenberg.

FY2015 BUDGET NOTES:

1. For FY2015, the City will use the grant funds for Phase II of the North Side Water Improvements.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

FUND: 216

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 69,224	\$ 8,203	\$ (836)	\$ (836)	\$ -
Revenues and Transfers In	<u>435,437</u>	<u>247,300</u>	<u>247,300</u>	<u>247,300</u>	<u>250,000</u>
Total Funds Available	<u>504,661</u>	<u>255,503</u>	<u>246,464</u>	<u>246,464</u>	<u>250,000</u>
Uses/Deductions:					
Expenditures and Transfers	505,497	252,960	301,063	246,464	250,000
Ending Fund Balance:					
Total Ending Balance	(836)	2,543	(54,599)	-	-
Fund Total	<u>\$ 504,661</u>	<u>\$ 255,503</u>	<u>\$ 246,464</u>	<u>\$ 246,464</u>	<u>\$ 250,000</u>
Net Revenues (Expenditures)	(70,060)	(5,660)	(53,763)	836	-

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

FUND: 216

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
422-2000 Intergovernmental - CDBG Grants	\$ 393,343	\$ 177,400	\$ 177,400	\$ 177,400	\$ 189,000	
481-9501 Transfer from Water/Wastewater Fund	40,000	69,900	69,900	69,900	61,000	
481-9505 Transfer from Southeast Trunkline Fund	2,094	-	-	-	-	
TOTAL REVENUES	\$ 435,437	\$ 247,300	\$ 247,300	\$ 247,300	\$ 250,000	1.1%
EXPENDITURES:						
Capital Outlay	\$ 505,497	\$ 252,960	\$ 301,063	\$ 246,464	\$ 250,000	
TOTAL EXPENDITURES	\$ 505,497	\$ 252,960	\$ 301,063	\$ 246,464	\$ 250,000	-17.0%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Capital Outlay:						
70 30 North Side Sewer Phase VII (CP1209)	\$ 262,245	\$ -	\$ -	\$ -	\$ -	
70 30 North Side Sewer Phase VIII (CP1310)	243,252	-	-	-	-	
70 30 North Side Sewer Phase IX (CP1407)	-	252,960	301,063	246,464	-	
70 31 North Side Water Improvements - Phase II (CP1505)	-	-	-	-	250,000	
Subtotal	505,497	252,960	301,063	246,464	250,000	-17.0%
Total Expenditures	\$ 505,497	\$ 252,960	\$ 301,063	\$ 246,464	\$ 250,000	-17.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Police Asset Forfeiture	DEPARTMENT: Police	FUNCTION: Public Safety	ACCOUNT: 218-3000-520
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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.

FY2015 BUDGET NOTES:

1. No significant changes from the FY2014 Budget.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

POLICE ASSET FORFEITURE FUND

FUND: 218

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
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POLICE ASSET FORFEITURE FUND SUMMARY

Resources:

Total Beginning Balance	\$ 16,555	\$ 5,845	\$ 34,320	\$ 34,320	\$ 30,170
Revenues and Transfers In	<u>32,468</u>	<u>-</u>	<u>-</u>	<u>850</u>	<u>-</u>
Total Funds Available	<u>49,023</u>	<u>5,845</u>	<u>34,320</u>	<u>35,170</u>	<u>30,170</u>

Uses/Deductions:

Expenditures and Transfers	14,704	5,000	5,000	5,000	8,000
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Ending Fund Balance:

Total Ending Balance	34,320	845	29,320	30,170	22,170
Fund Total	<u>\$ 49,023</u>	<u>\$ 5,845</u>	<u>\$ 34,320</u>	<u>\$ 35,170</u>	<u>\$ 30,170</u>

Net Revenues (Expenditures)	17,765	(5,000)	(5,000)	(4,150)	(8,000)
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**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

POLICE ASSET FORFEITURE FUND

FUND: 218

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
451-0000 Interest Earnings	\$ 42	\$ -	\$ -	\$ 9	\$ -	
461-1000 Gain on Disp of Assets	134	-	-	157	-	
469-0000 Miscellaneous Income	32,291	-	-	684	-	
TOTAL REVENUES	\$ 32,468	\$ -	\$ -	\$ 850	\$ -	100.0%
EXPENDITURES:						
Maintenance and Services	\$ 14,704	\$ 5,000	\$ 5,000	\$ 5,000	\$ 8,000	
Subtotal	14,704	5,000	5,000	5,000	8,000	60.0%
TOTAL EXPENDITURES	\$ 14,704	\$ 5,000	\$ 5,000	\$ 5,000	\$ 8,000	60.0%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Maintenance and Services:						
63 10 Building Repair and Maintenance	\$ 14,704	\$ 5,000	\$ 5,000	\$ 5,000	\$ 8,000	
Subtotal	14,704	5,000	5,000	5,000	8,000	60.0%
Total Expenditures	\$ 14,704	\$ 5,000	\$ 5,000	\$ 5,000	\$ 8,000	60.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND:	DEPARTMENT:	FUNCTION:	ACCOUNT:
Park Land Dedication	Parks and Recreation	Community Development	221-1953-540

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 five years of being collected.

FY2015 BUDGET NOTES:

1. A total of \$157,699 is available for new expenditures in FY2015. The funding will be used in the follow zones:

Zone 6	\$ 51,742
Zone 7	72,531
Zone 8	<u>33,426</u>
	\$157,699

2. The FY2015 funding will provide the following improvements:
 - a. A new slide at Harwood Park.
 - b. A large shade structure for Seabourne Creek Regional Sports Complex (SCRSC).
 - c. Development of Zone 8 Parkland.
 - d. Electrical service to the Parks storage building at Seabourne Creek Regional Sports Complex.
 - e. Provide funding for the materials and supplies to repair the boardwalk and dock at Seabourne Creek Nature Park.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

PARK LAND DEDICATION FUND

FUND: 221

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
PARK LAND DEDICATION FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 252,235	\$ 215,647	\$ 286,187	\$ 286,187	\$ 314,413
Revenues and Transfers In	76,199	5,200	5,200	94,850	5,200
Total Funds Available	<u>328,434</u>	<u>220,847</u>	<u>291,387</u>	<u>381,037</u>	<u>319,613</u>
Uses/Deductions:					
Expenditures and Transfers	42,246	15,000	66,624	66,624	157,699
Ending Fund Balance:					
Total Ending Balance	286,187	205,847	224,763	314,413	161,914
Fund Total	<u>\$ 328,433</u>	<u>\$ 220,847</u>	<u>\$ 291,387</u>	<u>\$ 381,037</u>	<u>\$ 319,613</u>
Net Revenues (Expenditures)	33,953	(9,800)	(61,424)	28,226	(152,499)

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

PARK LAND DEDICATION FUND

FUND: 221

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
451-0000 Interest Earnings	\$ 299	\$ 200	\$ 200	\$ 200	\$ 200	
469-0000 Miscellaneous Income	-	-	-	12,400	-	
471-3000 Developer Contributions	75,900	5,000	5,000	82,250	5,000	
TOTAL REVENUES	\$ 76,199	\$ 5,200	\$ 5,200	\$ 94,850	\$ 5,200	0.0%
EXPENDITURES:						
Capital Outlay	\$ 42,246	\$ 15,000	\$ 66,624	\$ 66,624	\$ 157,699	
TOTAL EXPENDITURES	\$ 42,246	\$ 15,000	\$ 66,624	\$ 66,624	\$ 157,699	136.7%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Capital Outlay:						
70 30 Improvements Other Than Buildings (CP1509)	\$ 42,246	\$ 15,000	\$ 66,624	\$ 66,624	\$ 157,699	
Subtotal	42,246	15,000	66,624	66,624	157,699	136.7%
Total Expenditures	\$ 42,246	\$ 15,000	\$ 66,624	\$ 66,624	\$ 157,699	136.7%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Juvenile Case Manager	DEPARTMENT: Municipal Court	FUNCTION: General Government	ACCOUNT: 222-1417-510
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PROGRAM DESCRIPTION:

The Juvenile Case Manager Fund is under the general direction of the Executive Director of Administrative Services. Revenues of the Fund are derived from State authorized court fees, which are legally restricted by Article 102.0174 of the Code of Criminal Procedures to certain expenditures. This fund can be used to fund a juvenile case manager.

FY2015 BUDGET NOTES:

1. A portion of the salaries and benefits for the Court Administrator and the Municipal Court Clerk I position that is assigned as the Juvenile Case Manager is reimbursed by this fund through a transfer to the General Fund.
2. No significant changes from the FY2014 Budget.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

JUVENILE CASE MANAGER FUND

FUND: 222

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
JUVENILE CASE MANAGER FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 166,199	\$ 173,374	\$ 171,636	\$ 171,636	\$ 168,966
Revenues and Transfers In	<u>18,437</u>	<u>20,175</u>	<u>20,175</u>	<u>19,010</u>	<u>18,060</u>
Total Funds Available	<u>184,636</u>	<u>193,549</u>	<u>191,811</u>	<u>190,646</u>	<u>187,026</u>
Uses/Deductions:					
Expenditures and Transfers	13,000	21,680	21,680	21,680	21,680
Ending Fund Balance:					
Total Ending Balance	171,636	171,869	170,131	168,966	165,346
Fund Total	<u>\$ 184,636</u>	<u>\$ 193,549</u>	<u>\$ 191,811</u>	<u>\$ 190,646</u>	<u>\$ 187,026</u>
Net Revenues (Expenditures)	5,437	(1,505)	(1,505)	(2,670)	(3,620)

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

JUVENILE CASE MANAGER FUND

FUND: 222

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
441-6600 Truancy Prevention Fees	\$ -	\$ -	\$ -	\$ 950	\$ -	
441-9900 Other Fines and Forfeitures	18,242	20,000	20,000	18,000	18,000	
451-0000 Interest Earnings	195	175	175	60	60	
TOTAL REVENUES	\$ 18,437	\$ 20,175	\$ 20,175	\$ 19,010	\$ 18,060	-10.5%
EXPENDITURES:						
Maintenance and Services	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Subtotal	-	2,000	2,000	2,000	2,000	0.0%
Transfers	13,000	19,680	19,680	19,680	19,680	
TOTAL EXPENDITURES	\$ 13,000	\$ 21,680	\$ 21,680	\$ 21,680	\$ 21,680	0.0%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Maintenance and Services:						
55 10 Education and Training	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Subtotal	-	2,000	2,000	2,000	2,000	0.0%
Transfers:						
91 01 Transfer to General Fund	13,000	19,680	19,680	19,680	19,680	
Subtotal	13,000	19,680	19,680	19,680	19,680	0.0%
Total Expenditures	\$ 13,000	\$ 21,680	\$ 21,680	\$ 21,680	\$ 21,680	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Child Safety Fund	DEPARTMENT: Municipal Court	FUNCTION: General Government	ACCOUNT: 223-1417-510
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PROGRAM DESCRIPTION:

The Child Safety Fund is under the general direction of the Executive Director of Administrative Services. 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.

FY2015 BUDGET NOTES:

1. The appropriation for \$30,000 will fund street striping and crosswalk markings in designated school zones, as well as school zone sign repair and maintenance.
2. The Transfer to the General Fund of \$11,800 consists of the following:
 - a. \$4,000 is for the Child Safety Public Education Program
 - b. \$7,800 will fund Police Department overtime for oversight and compliance monitoring of registered sex offenders within the City.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

CHILD SAFETY FUND

FUND: 223

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
CHILD SAFETY FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 166,390	\$ 176,316	\$ 181,246	\$ 181,246	\$ 183,456
Revenues and Transfers In	<u>36,414</u>	<u>36,675</u>	<u>36,675</u>	<u>36,960</u>	<u>36,065</u>
Total Funds Available	<u>202,804</u>	<u>212,991</u>	<u>217,921</u>	<u>218,206</u>	<u>219,521</u>
 Uses/Deductions:					
Expenditures and Transfers	21,558	34,750	34,750	34,750	42,550
 Ending Fund Balance:					
Total Ending Balance	181,246	178,241	183,171	183,456	176,971
Fund Total	<u>\$ 202,804</u>	<u>\$ 212,991</u>	<u>\$ 217,921</u>	<u>\$ 218,206</u>	<u>\$ 219,521</u>
 Net Revenues (Expenditures)	 14,856	 1,925	 1,925	 2,210	 (6,485)

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

CHILD SAFETY FUND

FUND: 223

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
441-5000 School Zone Court Costs	\$ 1,684	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	
441-9900 Other Fines and Forfeitures	34,531	35,000	35,000	35,895	35,000	
451-0000 Interest Earnings	199	175	175	65	65	
TOTAL REVENUES	\$ 36,414	\$ 36,675	\$ 36,675	\$ 36,960	\$ 36,065	-1.7%
EXPENDITURES:						
Supplies	\$ -	\$ 750	\$ 750	\$ 750	\$ 750	
Maintenance and Services	17,558	30,000	30,000	30,000	30,000	
Subtotal	17,558	30,750	30,750	30,750	30,750	0.0%
Transfers	4,000	4,000	4,000	4,000	11,800	
TOTAL EXPENDITURES	\$ 21,558	\$ 34,750	\$ 34,750	\$ 34,750	\$ 42,550	22.4%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Supplies:						
36 25 School Zone Street Sign	\$ -	\$ 750	\$ 750	\$ 750	\$ 750	
Subtotal	-	750	750	750	750	0.0%
Maintenance and Services:						
57 10 Other Contractual Services	17,558	30,000	30,000	30,000	30,000	
Subtotal	17,558	30,000	30,000	30,000	30,000	0.0%
Transfers:						
91 01 Transfer to General Fund	4,000	4,000	4,000	4,000	11,800	
Subtotal	4,000	4,000	4,000	4,000	11,800	195.0%
Total Expenditures	\$ 21,558	\$ 34,750	\$ 34,750	\$ 34,750	\$ 42,550	22.4%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Building Security Fund	DEPARTMENT: Municipal Court	FUNCTION: General Government	ACCOUNT: 224-1417-510
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PROGRAM DESCRIPTION:

The Building Security Fund is under the general direction of the Executive Director of Administrative Services. 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 the purpose of 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.

FY2015 BUDGET NOTES:

1. This budget includes the reimbursement to the General Fund for a portion of the Bailiff/Warrant Officer position.
2. No significant changes from FY2014 Budget.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

BUILDING SECURITY FUND

FUND: 224

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
BUILDING SECURITY FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Transfers In	11,510	12,500	12,500	10,000	10,000
Total Funds Available	11,510	12,500	12,500	10,000	10,000
 Uses/Deductions:					
Expenditures and Transfers	11,510	12,500	12,500	10,000	10,000
 Ending Fund Balance:					
Total Ending Balance	-	-	-	-	-
Fund Total	\$ 11,510	\$ 12,500	\$ 12,500	\$ 10,000	\$ 10,000
 Net Revenues (Expenditures)	 -	 -	 -	 -	 -

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

BUILDING SECURITY FUND

FUND: 224

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
441-6500 Municipal Court Bldg Security Fees	\$ 11,510	\$ 12,500	\$ 12,500	\$ 10,000	\$ 10,000	
TOTAL REVENUES	\$ 11,510	\$ 12,500	\$ 12,500	\$ 10,000	\$ 10,000	-20.0%
EXPENDITURES:						
Transfers	\$ 11,510	\$ 12,500	\$ 12,500	\$ 10,000	\$ 10,000	
TOTAL EXPENDITURES	\$ 11,510	\$ 12,500	\$ 12,500	\$ 10,000	\$ 10,000	-20.0%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Transfers:						
91 01 Transfer to General Fund	\$ 11,510	\$ 12,500	\$ 12,500	\$ 10,000	\$ 10,000	
Subtotal	11,510	12,500	12,500	10,000	10,000	-20.0%
Total Expenditures	\$ 11,510	\$ 12,500	\$ 12,500	\$ 10,000	\$ 10,000	-20.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND:
MUD Fire Services

DEPARTMENT:
Fire

FUNCTION:
Public Safety

ACCOUNT:
226-3100-520

PROGRAM DESCRIPTION:

The 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.

FY2015 BUDGET NOTES:

1. An appropriation of \$574,000 will be transferred to Fund 230 which is the Fire Station No. 3 Operating Fund.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

MUD FIRE SERVICES FUND

FUND: 226

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
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MUD FIRE SERVICES FUND SUMMARY

Resources:

Total Beginning Balance	\$ 701,349	\$ 686,923	\$ 694,376	\$ 694,376	\$ 864,586
Revenues and Transfers In	<u>358,254</u>	<u>410,800</u>	<u>410,800</u>	<u>575,210</u>	<u>600,210</u>
Total Funds Available	1,059,603	1,097,723	1,105,176	1,269,586	1,464,796

Uses/Deductions:

Expenditures and Transfers	365,227	405,000	405,000	405,000	574,000
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Ending Fund Balance:

Total Ending Balance	694,376	692,723	700,176	864,586	890,796
Fund Total	\$ 1,059,603	\$ 1,097,723	\$ 1,105,176	\$ 1,269,586	\$ 1,464,796

Net Revenues (Expenditures)	(6,973)	5,800	5,800	170,210	26,210
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CITY OF ROSENBERG, TEXAS
2014-15 BUDGET

MUD FIRE SERVICES FUND

FUND: 226

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
423-4000 Intergovernmental - Other Entities	\$ 357,449	\$ 410,000	\$ 410,000	\$ 575,000	\$ 600,000	
451-0000 Interest Earnings	805	800	800	210	210	
TOTAL REVENUES	\$ 358,254	\$ 410,800	\$ 410,800	\$ 575,210	\$ 600,210	46.1%
EXPENDITURES:						
Transfers	\$ 365,227	\$ 405,000	\$ 405,000	\$ 405,000	\$ 574,000	
TOTAL EXPENDITURES	\$ 365,227	\$ 405,000	\$ 405,000	\$ 405,000	\$ 574,000	41.7%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Transfers:						
92 30	Transfer to Fire Station No. 3 Operating Fund	\$ 365,227	\$ 405,000	\$ 405,000	\$ 405,000	\$ 574,000
	Subtotal	365,227	405,000	405,000	405,000	574,000
	Total Expenditures	\$ 365,227	\$ 405,000	\$ 405,000	\$ 405,000	\$ 574,000

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Police Federal Forfeiture	DEPARTMENT: Police	FUNCTION: Public Safety	ACCOUNT: 227-3000-520
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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.

FY2015 BUDGET NOTES:

1. The appropriation of \$12,000 for Machinery and Equipment will be used to purchase SWAT Equipment.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

POLICE FEDERAL FORFEITURE FUND

FUND: 227

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
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POLICE FEDERAL FORFEITURE FUND SUMMARY

Resources:

Total Beginning Balance	\$ 68,565	\$ 25,740	\$ 32,505	\$ 32,505	\$ 29,933
Revenues and Transfers In	<u>24,487</u>	<u>-</u>	<u>-</u>	<u>22,428</u>	<u>-</u>
Total Funds Available	93,052	25,740	32,505	54,933	29,933

Uses/Deductions:

Expenditures and Transfers	60,547	25,000	25,000	25,000	12,000
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Ending Fund Balance:

Total Ending Balance	32,505	740	7,505	29,933	17,933
Fund Total	\$ 93,052	\$ 25,740	\$ 32,505	\$ 54,933	\$ 29,933

Net Revenues (Expenditures)	(36,060)	(25,000)	(25,000)	(2,572)	(12,000)
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**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

POLICE FEDERAL FORFEITURE FUND

FUND: 227

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
421-5000 Int'gov - Federal Narcotics Revenue	\$ 24,414	\$ -	\$ -	\$ 22,419	\$ -	
451-0000 Interest Earnings	73	-	-	9	-	
TOTAL REVENUES	\$ 24,487	\$ -	\$ -	\$ 22,428	\$ -	0.0%
EXPENDITURES:						
Capital Outlay	\$ 60,547	\$ 25,000	\$ 25,000	\$ 25,000	\$ 12,000	
TOTAL EXPENDITURES	\$ 60,547	\$ 25,000	\$ 25,000	\$ 25,000	\$ 12,000	-52.0%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Capital Outlay:						
70 40 Machinery and Equipment	\$ 60,547	\$ 25,000	\$ 25,000	\$ 25,000	\$ 12,000	
Subtotal	60,547	25,000	25,000	25,000	12,000	-52.0%
Total Expenditures	\$ 60,547	\$ 25,000	\$ 25,000	\$ 25,000	\$ 12,000	-52.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: PEG Capital	DEPARTMENT: Communications	FUNCTION: Community Development	ACCOUNT: 228-1900-540
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PROGRAM DESCRIPTION:

The PEG Capital Fund was created to account for the 1% Public, Educational or Governmental (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 Information Services via the Communications Department.

FY2015 BUDGET NOTES:

1. Capital improvements to the City's television studio (Council Chamber) technology and space will continue in FY2015 as a follow up to live streaming and recording of City Council meetings completed in FY2014. These improvements are anticipated to include audio system upgrades, improved presentation displays, and possibly digitized requests to speak and voting systems, along with basic aesthetic upgrades including paint, ceiling tiles, carpet and seating.
2. PEG funds will also be utilized to purchase weather station equipment which will provide a direct feed for the municipal channel with live weather data from a Rosenberg location.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

PEG CAPITAL FUND

FUND: 228

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
PEG CAPITAL FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 32,204	\$ 82,204	\$ 90,939	\$ 90,939	\$ 90,939
Revenues and Transfers In	<u>58,735</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total Funds Available	<u>90,939</u>	<u>132,204</u>	<u>140,939</u>	<u>140,939</u>	<u>140,939</u>
 Uses/Deductions:					
Expenditures and Transfers	-	50,000	50,000	50,000	100,000
 Ending Fund Balance:					
Total Ending Balance	90,939	82,204	90,939	90,939	40,939
Fund Total	<u>\$ 90,939</u>	<u>\$ 132,204</u>	<u>\$ 140,939</u>	<u>\$ 140,939</u>	<u>\$ 140,939</u>
 Net Revenues (Expenditures)	 58,735	 -	 -	 -	 (50,000)

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

PEG CAPITAL FUND

FUND: 228

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
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~ REVENUE & EXPENDITURE SUMMARY ~

REVENUES:

404-4000 Franchise Tax - Cable Tv	\$ 58,680	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
451-0000 Interest Earnings	55	-	-	-	-	
TOTAL REVENUES	\$ 58,735	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.0%

EXPENDITURES:

Capital Outlay	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	
TOTAL EXPENDITURES	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	100.0%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Capital Outlay:						
70 40 Machinery and Equipment	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	
Subtotal	-	50,000	50,000	50,000	100,000	100.0%
Total Expenditures	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	100.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Fire Station No. 3 Operating	DEPARTMENT: Fire	FUNCTION: Public Safety	ACCOUNT: 230-3100-520
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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 Department Budget. Revenues from different sources provide funds to operate Fire Station No. 3. This fund enables the City to compare costs with revenues and to conduct the administrative review which is required by the Fire Service Agreements.

PERFORMANCE INDICATORS:

*Performance Indicators for Fire Station No. 3 are included in the overall Performance Indicators for the Fire Department.

FY2015 BUDGET NOTES:

1. There is an increase in the Salaries and Wages due to the addition of three (3) full-time Firefighter positions to replace a full-time position that was being filled with part-time employees during FY2014. One (1) Professional Standards/Compliance Officer was also added for Fire Station No. 3.
2. There is an increase of \$6,000 to Fuel, Oil and Lubricants to budget for a full year of being in operation.
3. The appropriation for motor vehicles in the amount of \$48,000 is to provide funding for a vehicle for the new Compliance Officer position.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FIRE STATION NO. 3 OPERATING FUND

FUND: 230

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
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FIRE STATION NO. 3 OPERATING FUND SUMMARY

Resources:

Total Beginning Balance	\$ -	\$ 494,415	\$ 583,037	\$ 583,037	\$ 376,596
Revenues and Transfers In	<u>686,620</u>	<u>842,680</u>	<u>842,680</u>	<u>763,570</u>	<u>779,310</u>
Total Funds Available	686,620	1,337,095	1,425,717	1,346,607	1,155,906

Uses/Deductions:

Expenditures and Transfers	103,584	961,011	970,011	970,011	1,154,550
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Ending Fund Balance:

Total Ending Balance	583,037	376,084	455,706	376,596	1,355
Fund Total	\$ 686,620	\$ 1,337,095	\$ 1,425,717	\$ 1,346,607	\$ 1,155,906

Net Revenues (Expenditures)	583,037	(118,331)	(127,331)	(206,441)	(375,240)
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**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FIRE STATION NO. 3 OPERATING FUND

FUND: 230

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
423-4000 Other Entities (Bridlewood)	\$ 79,110	\$ 105,480	\$ 105,480	\$ 26,370	\$ -	
423-5000 Other Industrial Payment (Frito-Lay)	72,000	72,000	72,000	72,000	72,000	
451-0000 Interest Earnings	283	200	200	200	400	
481-9101 Transfer from General Fund	170,000	260,000	260,000	260,000	132,910	
481-9226 Transfer from MUD Fire Services	365,227	405,000	405,000	405,000	574,000	
TOTAL REVENUES	\$ 686,620	\$ 842,680	\$ 842,680	\$ 763,570	\$ 779,310	-7.5%
EXPENDITURES:						
Personnel and Benefits	\$ 100,904	\$ 801,358	\$ 810,358	\$ 810,358	\$ 936,027	
Supplies	2,680	46,550	46,550	46,550	53,800	
Maintenance and Services	-	53,103	53,103	53,103	54,223	
Subtotal	103,584	901,011	910,011	910,011	1,044,050	14.7%
Capital Outlay	-	60,000	60,000	60,000	110,500	
TOTAL EXPENDITURES	\$ 103,584	\$ 961,011	\$ 970,011	\$ 970,011	\$ 1,154,550	19.0%

~ AUTHORIZED POSITIONS ~

<u>Position Title</u>						
Professional Standards/Compliance Officer	-	-	-	-	1.00	
Fire Lieutenant	3.00	3.00	3.00	3.00	3.00	
Driver/Operator	3.00	3.00	3.00	3.00	3.00	
Firefighter	3.00	3.00	6.00	6.00	6.00	
Relief Firefighter/Temporary	1.00	1.00	-	-	-	
Total Personnel	10.00	10.00	12.00	12.00	13.00	8.3%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FIRE STATION NO. 3 OPERATING FUND

FUND: 230

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ -	\$ 441,137	\$ 523,963	\$ 523,963	\$ 526,971	
10 20 Overtime	-	40,000	40,000	40,000	40,000	
10 30 Longevity	-	6,065	6,065	6,065	5,260	
10 40 Incentive Pay	-	2,100	2,100	2,100	4,500	
10 50 Holiday Pay	-	17,288	20,156	20,156	19,802	
11 10 Temporary Salaries and Wages	92,820	113,880	10,000	10,000	113,880	
20 10 Retirement	-	75,852	87,312	87,312	103,294	
20 20 Social Security	7,102	47,238	53,058	53,058	54,505	
20 40 Insurance	-	51,870	61,044	61,044	58,898	
20 50 Workers' Compensation	982	5,928	6,660	6,660	6,841	
20 55 Long Term Disability	-	-	-	-	1,476	
20 65 Cell Phone Allowance	-	-	-	-	600	
Subtotal	100,904	801,358	810,358	810,358	936,027	15.5%
Supplies:						
31 10 Office Supplies	-	500	500	500	500	
31 20 Computer Supplies	-	150	150	150	150	
31 40 Clothing	2,680	10,000	10,000	10,000	10,000	
31 45 Uniforms	-	11,400	11,400	11,400	11,400	
34 15 Chemical Supplies	-	1,000	1,000	1,000	1,000	
34 20 Medical Supplies	-	500	500	500	500	
34 30 Cleaning Supplies	-	1,000	1,000	1,000	1,000	
35 10 Motor Vehicle Repair Supplies	-	3,500	3,500	3,500	4,500	
35 15 Equipment Repair Supplies	-	500	500	500	750	
35 20 Building Materials and Supplies	-	500	500	500	500	
36 30 Safety Equipment	-	500	500	500	500	
37 10 Natural Gas	-	1,500	1,500	1,500	1,500	
37 20 Electricity	-	12,000	12,000	12,000	12,000	
37 30 Fuel, Oil and Lubricants	-	3,500	3,500	3,500	9,500	
Subtotal	2,680	46,550	46,550	46,550	53,800	15.6%
Maintenance and Services:						
43 40 License and Inspection Fees	-	1,000	1,000	1,000	1,000	
51 20 General Insurance	-	8,400	8,400	8,400	8,400	
52 10 Telephone/Communications	-	4,000	4,000	4,000	5,120	
55 10 Education and Training	-	4,000	4,000	4,000	4,000	
56 25 Vehicle/Equipment Rental - City	-	29,403	29,403	29,403	29,403	
62 32 Laundry and Other Sanitation Services	-	300	300	300	300	
63 25 Equipment Repair and Maintenance	-	3,000	3,000	3,000	3,000	
63 40 Computer Software Repair and Maintenance	-	3,000	3,000	3,000	3,000	
Subtotal	-	53,103	53,103	53,103	54,223	2.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FIRE STATION NO. 3 OPERATING FUND

FUND: 230

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Capital Outlay:						
70 42 Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 48,000	
70 44 Personal Protective Equipment	-	60,000	60,000	60,000	62,500	
Subtotal	-	60,000	60,000	60,000	110,500	84.2%
Total Expenditures	\$ 103,584	\$ 961,011	\$ 970,011	\$ 970,011	\$ 1,154,550	19.0%



DEBT SERVICE FUND



Texas Comptroller
Leadership Circle Platinum Member

awarded to:

City of Rosenberg

For continued progress toward achieving financial transparency, the Texas Comptroller's Leadership Circle program recognizes local governments across Texas that are setting a new, high standard for financial transparency online. Your efforts to provide citizens with clear, consistent pictures of spending and share information in a user-friendly format have paved the way for achieving greater financial transparency.

August 25, 2014

Susan Combs

Texas Transparency



DEBT SERVICE FUND

Debt Service Fund (Fund 301) - 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.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

DEBT SERVICE FUND

FUND: 301

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
DEBT SERVICE FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 5,170,780	\$ 5,079,063	\$ 5,005,027	\$ 5,005,027	\$ 5,010,409
Revenues and Transfers In	<u>8,174,583</u>	<u>6,998,537</u>	<u>6,998,537</u>	<u>6,962,720</u>	<u>7,223,848</u>
Total Funds Available	<u>13,345,363</u>	<u>12,077,600</u>	<u>12,003,564</u>	<u>11,967,747</u>	<u>12,234,257</u>
Uses/Deductions:					
Expenditures and Transfers	8,340,336	6,957,338	6,957,338	6,957,338	7,223,848
Ending Fund Balance:					
Total Ending Balance	5,005,027	5,120,262	5,046,226	5,010,409	5,010,409
Fund Total	<u>\$ 13,345,363</u>	<u>\$ 12,077,600</u>	<u>\$ 12,003,564</u>	<u>\$ 11,967,747</u>	<u>\$ 12,234,257</u>
Net Revenues (Expenditures)	(165,753)	41,199	41,199	5,382	-

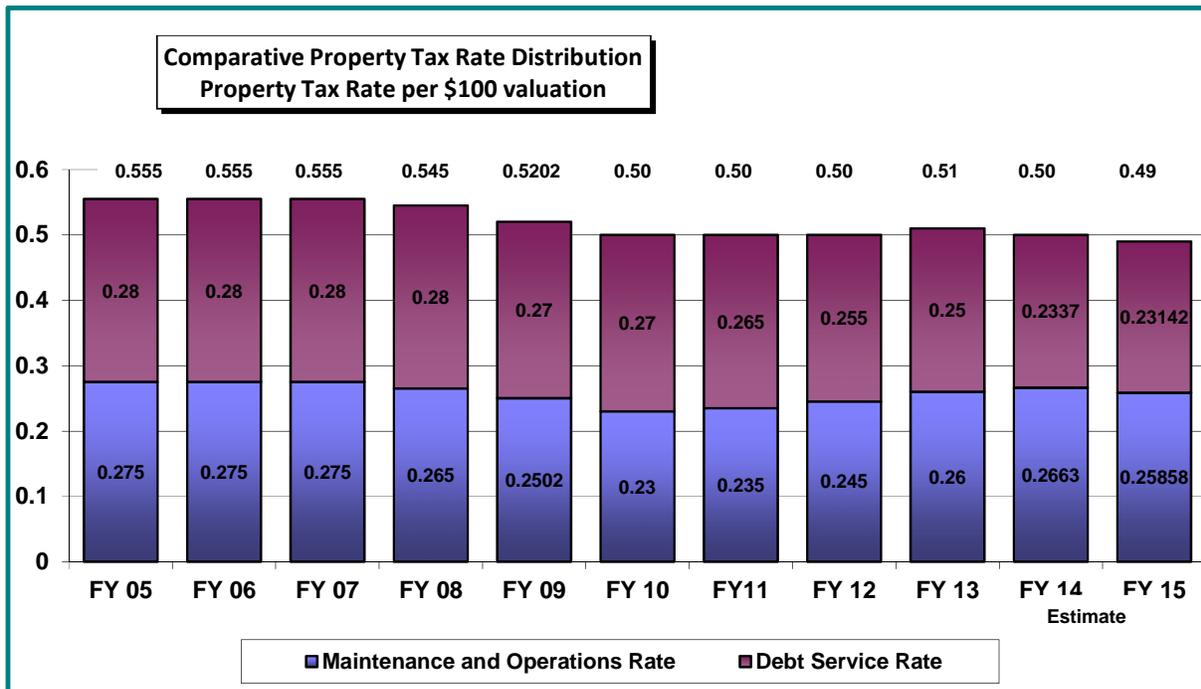
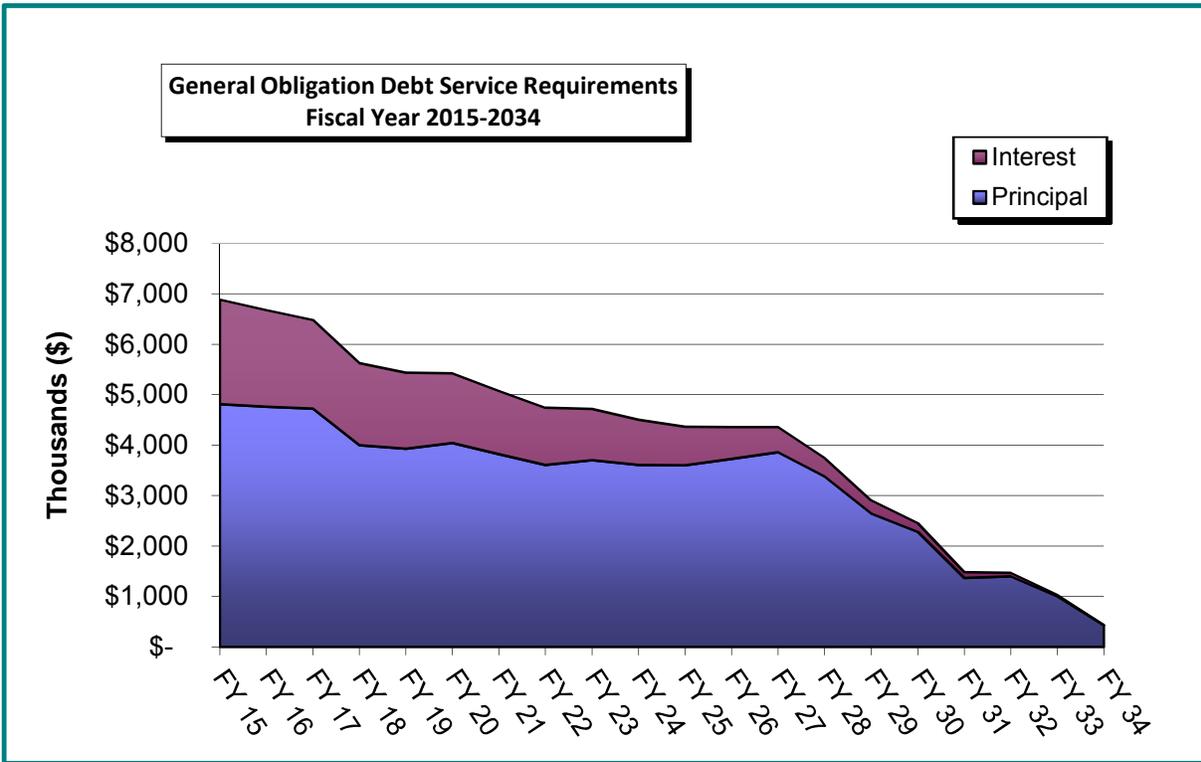
**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

DEBT SERVICE FUND

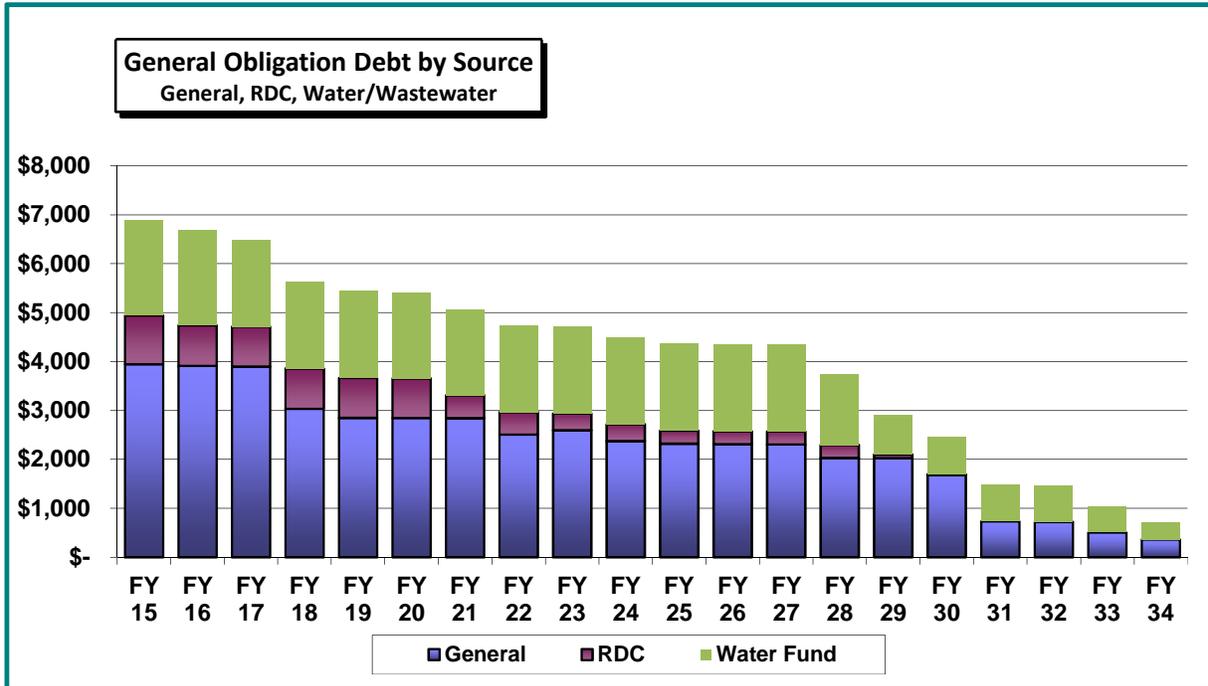
FUND: 301

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
401-1000 Current Taxes	\$ 3,833,901	\$ 3,935,817	\$ 3,935,817	\$ 3,890,000	\$ 4,175,000	
401-1010 Current Taxes - Penalty and Interest	22,935	20,000	20,000	20,000	20,000	
401-2000 Delinquent Taxes	13,062	30,000	30,000	40,000	35,000	
401-2010 Delinquent Taxes-Penalty and Interest	13,374	20,000	20,000	20,000	20,000	
Subtotal	3,883,272	4,005,817	4,005,817	3,970,000	4,250,000	6.1%
Other Revenue:						
451-0000 Interest Earnings	6,230	6,000	6,000	6,000	6,000	
474-1000 Proceeds from Debt Issuance	1,575,000	-	-	-	-	
474-1100 Bond Premium	59,326	-	-	-	-	
481-9501 Transfer from W/WW Fund	1,576,249	1,923,503	1,923,503	1,923,503	1,939,919	
481-9212 Transfer from Hotel/Motel Fund	64,683	-	-	-	-	
481-9219 Transfer from RDC Fund	1,009,823	999,394	999,394	999,394	964,943	
481-9560 Transfer from Civic Center Fund	-	63,823	63,823	63,823	62,986	
TOTAL REVENUES	\$ 8,174,583	\$ 6,998,537	\$ 6,998,537	\$ 6,962,720	\$ 7,223,848	3.2%
EXPENDITURES:						
561-8110 Principal Retirement	\$ 6,152,414	\$ 4,903,510	\$ 4,903,510	\$ 4,903,510	\$ 4,961,983	
562-8120 Interest Expense	2,094,496	2,028,828	2,028,828	2,028,828	2,231,865	
563-8130 Fiscal Agent Fees	29,150	25,000	25,000	25,000	30,000	
564-8160 Cost of Issuance	64,276	-	-	-	-	
TOTAL EXPENDITURES	\$ 8,340,336	\$ 6,957,338	\$ 6,957,338	\$ 6,957,338	\$ 7,223,848	3.8%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

COMPUTATION OF DEBT MARGIN

Classification	2012-13 Actual (1)	2013-14 Budget (3)	2013-14 Estimate (2)	2014-15 Budget (3)
Net Taxable Value	\$1,543,677,970	\$1,642,493,053	\$1,691,810,816	\$1,783,738,912
Plus exempt property	<u>122,292,405</u>	<u>118,319,384</u>	<u>121,179,315</u>	<u>112,420,986</u>
Total Assessed Value	<u><u>1,665,970,375</u></u>	<u><u>1,760,812,437</u></u>	<u><u>1,812,990,131</u></u>	<u><u>1,896,159,898</u></u>
TEN PERCENT OF TOTAL ASSESSED VALUE - NOTE A	166,597,038	176,081,244	181,299,013	189,615,990
Less net bonded debt:				
Total bonded debt outstanding	62,585,000	62,585,000	64,714,000	64,714,000
Less assets in debt service funds	<u>5,005,027</u>	<u>5,120,262</u>	<u>5,010,409</u>	<u>5,010,409</u>
NET BONDED DEBT	<u>57,579,973</u>	<u>57,464,738</u>	<u>59,703,591</u>	<u>59,703,591</u>
DEBT MARGIN	<u><u>\$109,017,065</u></u>	<u><u>\$118,616,506</u></u>	<u><u>\$121,595,422</u></u>	<u><u>\$129,912,399</u></u>

Note A -

No statutory debt limit is imposed by either State law or City Charter. However, the City's Financial Goals and Objectives Policy limits debt to ten percent (10%) of the assessed value of taxable property.

(1) - Value as of September 30, 2013

(2) - Value as of September 30, 2014

(3) - Certified Values

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Taxing Entity	Gross Debt Outstanding	Percentage Applicable to City of Rosenberg	City of Rosenberg's Share of Debt
Fort Bend County	\$ 441,905,000	3.67%	\$ 16,217,914
Lamar Consolidated Independent School District	629,325,000	15.90%	100,062,675
Fort Bend Municipal Utility District No. 94	5,935,000	100%	5,935,000
Fort Bend Municipal Utility District No. 144	7,590,000	95.75%	7,267,425
Fort Bend Municipal Utility District No. 148	1,735,000	100%	1,735,000
Fort Bend Municipal Utility District No. 152	2,235,000	2.70%	60,345
Fort Bend Municipal Utility District No. 159	5,100,000	100%	5,100,000
Fort Bend Municipal Utility District No. 167	19,500,000	100%	19,500,000
TOTAL OVERLAPPING DEBT			<u>\$ 155,878,359</u>
TOTAL OVERLAPPING DEBT PER CAPITA			\$ 4,871.20
City of Rosenberg	64,714,000	100%	<u>\$ 64,714,000</u>
TOTAL DIRECT DEBT PER CAPITA			\$ 2,022.31
COMBINED DIRECT AND TOTAL OVERLAPPING DEBT			<u><u>\$ 220,592,359</u></u>
COMBINED DIRECT AND OVERLAPPING DEBT PER CAPITA			\$ 6,893.51

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

Total General Obligation Debt

Fiscal Year	Principal Due		Total Interest		Total Principal & Interest
2015	4,811,983	A	2,071,865	B	6,883,848
2016	4,761,922		1,916,954		6,678,876
2017	4,725,000		1,760,499		6,485,499
2018	4,000,000		1,624,256		5,624,256
2019	3,930,000		1,504,964		5,434,964
2020	4,040,000		1,381,202		5,421,202
2021	3,820,000		1,254,888		5,074,888
2022	3,605,000		1,134,043		4,739,043
2023	3,700,000		1,014,581		4,714,581
2024	3,610,000		891,182		4,501,182
2025	3,600,000		765,263		4,365,263
2026	3,725,000		634,309		4,359,309
2027	3,860,000		495,867		4,355,867
2028	3,380,000		364,024		3,744,024
2029	2,650,000		256,333		2,906,333
2030	2,285,000		170,531		2,455,531
2031	1,370,000		110,940		1,480,940
2032	1,400,000		68,385		1,468,385
2033	1,005,000		30,988		1,035,988
2034	430,000		7,713		437,713
Total	\$64,708,905		\$17,458,786		\$82,167,691

NOTES: **A** - \$150,000 was added to the principal amount of \$4,811,983 for a total principal budget of \$4,961,983 for proposed debt to be issued in FY2015.
 B - \$160,000 was added to the interest amount of \$2,071,865 for a total interest expense budget of \$2,231,865 for proposed debt to be issued during FY 2015.
 C - The Transfer from RDC for debt payments was reduced by \$35,000 in accordance with the Business Park Development funding agreement between RDC and the City.

RDC Portion - Fiscal Year 2015			Water/Wastewater Portion - Fiscal Year 2015		
Total Principal	Total Interest	Total Principal & Interest	Total Principal	Total Interest	Total Principal & Interest
\$ 802,235	\$ 197,706	\$ 999,943	\$ 1,217,033	\$ 722,886	\$ 1,939,919
		C \$ (35,000)			
		\$ 964,943			

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2006**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	200,000	68,406	64,406	132,813	332,813
2016	210,000	64,406	60,206	124,613	334,613
2017	220,000	60,206	55,806	116,013	336,013
2018	230,000	55,806	51,206	107,013	337,013
2019	240,000	51,206	46,406	97,613	337,613
2020	245,000	46,406	41,506	87,913	332,913
2021	255,000	41,506	36,406	77,913	332,913
2022	265,000	36,406	31,106	67,513	332,513
2023	280,000	31,106	25,506	56,613	336,613
2024	290,000	25,506	19,706	45,213	335,213
2025	300,000	19,706	13,706	33,413	333,413
2026	315,000	13,706	7,013	20,719	335,719
2027	330,000	7,013	-	7,013	337,013
Total	\$ 3,380,000	\$ 521,388	\$ 452,981	\$ 974,369	\$ 4,354,369

Total amount authorized: \$4,565,000
Ordinance #2006-38

Interest Rates:	Year of Maturity	Interest Rate
	2013-2025	4.00%
	2026-2027	4.25%

Water/Wastewater Portion - Fiscal Year 2015

Total Principal	Total Interest	Total Principal & Interest
\$ 200,000	\$ 132,813	\$ 332,813

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**General Obligation Bonds
Series 2007**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	140,000	54,614	50,764	105,378	245,378
2016	145,000	50,764	46,776	97,540	242,540
2017	155,000	46,776	42,514	89,290	244,290
2018	165,000	42,514	39,111	81,624	246,624
2019	170,000	39,111	35,604	74,715	244,715
2020	180,000	35,604	31,892	67,496	247,496
2021	185,000	31,892	28,076	59,968	244,968
2022	195,000	28,076	23,933	52,009	247,009
2023	205,000	23,933	19,576	43,509	248,509
2024	210,000	19,576	15,061	34,638	244,638
2025	220,000	15,061	10,331	25,393	245,393
2026	230,000	10,331	5,329	15,660	245,660
2027	245,000	5,329	-	5,329	250,329
Total	\$ 2,445,000	\$ 403,581	\$ 348,967	\$ 752,548	\$ 3,197,548

Total amount authorized: \$3,200,000
Ordinance #2007-47

Interest Rates:	Year of Maturity	Interest Rate
	2014-2017	5.50%
	2018-2021	4.13%
	2022-2023	4.25%
	2024-2025	4.30%
	2026-2027	4.35%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2007**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	185,000	75,441	71,279	146,720	331,720
2016	195,000	71,279	66,891	138,170	333,170
2017	205,000	66,891	62,023	128,914	333,914
2018	215,000	62,023	57,723	119,745	334,745
2019	225,000	57,723	53,223	110,945	335,945
2020	235,000	53,223	48,523	101,745	336,745
2021	250,000	48,523	43,523	92,045	342,045
2022	260,000	43,523	38,323	81,845	341,845
2023	275,000	38,323	32,823	71,145	346,145
2024	290,000	32,823	26,950	59,773	349,773
2025	305,000	26,950	20,774	47,724	352,724
2026	320,000	20,774	14,214	34,988	354,988
2027	335,000	14,214	7,263	21,476	356,476
2028	350,000	7,263	-	7,263	357,263
Total	\$ 3,645,000	\$ 618,969	\$ 543,528	\$ 1,162,496	\$ 4,807,496

Total amount authorized: \$4,570,000
Ordinance # 2007-49

Interest Rates:	Year of Maturity	Interest Rate
	2013-2016	4.50%
	2017	4.75%
	2018-2023	4.00%
	2024-2025	4.05%
	2026	4.10%
	2027-2028	4.15%

Water/Wastewater Portion - Fiscal Year 2015

Total Principal	Total Interest	Total Principal & Interest
\$ 185,000	\$ 146,720	\$ 331,720

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2008**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	250,000	91,556	86,556	178,113	428,113
2016	260,000	86,556	81,356	167,913	427,913
2017	275,000	81,356	75,856	157,213	432,213
2018	285,000	75,856	70,869	146,725	431,725
2019	300,000	70,869	65,544	136,413	436,413
2020	315,000	65,544	59,874	125,418	440,418
2021	325,000	59,874	53,943	113,816	438,816
2022	345,000	53,943	47,560	101,503	446,503
2023	360,000	47,560	40,810	88,370	448,370
2024	380,000	40,810	33,685	74,495	454,495
2025	400,000	33,685	26,085	59,770	459,770
2026	420,000	26,085	18,000	44,085	464,085
2027	440,000	18,000	9,200	27,200	467,200
2028	460,000	9,200	-	9,200	469,200
Total	\$ 4,815,000	\$ 760,894	\$ 669,338	\$ 1,430,231	\$ 6,245,231

Total amount authorized: \$6,080,000
Ordinance # 2008-10

Interest Rates:	Year of Maturity	Interest Rate	Year of Maturity	Interest Rate
	2013-2017	4.00%	2022	3.70%
	2018	3.50%	2023-2024	3.75%
	2019	3.55%	2025	3.80%
	2020	3.60%	2026	3.85%
	2021	3.65%	2027-2028	4.00%
	2021	3.65%		

RDC Portion - Fiscal Year 2015			Water/Wastewater Portion - Fiscal Year 2015		
Total Principal	Total Interest	Total Principal & Interest	Total Principal	Total Interest	Total Principal & Interest
\$ 110,000	\$ 73,490	\$ 183,490	\$ 140,000	\$ 104,623	\$ 244,623

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax Notes
Series 2008**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	160,000	2,784		2,784	162,784
Total	\$ 160,000	\$ 2,784	\$ -	\$ 2,784	\$ 162,784

Total amount authorized: \$985,000.00

Ordinance # 2008-16

Interest Rates:	Year of Maturity	Interest Rate
	2013-2015	3.48%

RDC Portion - Fiscal Year 2015

Total Principal	Total Interest	Total Principal & Interest
\$ 160,000	\$ 2,784	\$ 162,784

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2008A**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	70,000	34,515	32,765	67,280	137,280
2016	70,000	32,765	31,103	63,868	133,868
2017	75,000	31,103	29,321	60,424	135,424
2018	80,000	29,321	27,621	56,943	136,943
2019	85,000	27,621	25,815	53,436	138,436
2020	90,000	25,815	23,835	49,650	139,650
2021	95,000	23,835	21,745	45,580	140,580
2022	95,000	21,745	19,655	41,400	136,400
2023	100,000	19,655	17,343	36,998	136,998
2024	105,000	17,343	14,914	32,257	137,257
2025	115,000	14,914	12,255	27,169	142,169
2026	120,000	12,255	9,480	21,735	141,735
2027	125,000	9,480	6,480	15,960	140,960
2028	130,000	6,480	3,360	9,840	139,840
2029	140,000	3,360	-	3,360	143,360
Total	\$ 1,495,000	\$ 310,207	\$ 275,692	\$ 585,899	\$ 2,080,899

Total amount authorized: \$1,800,000
Ordinance # 2008-42

Interest Rates:	Year of Maturity	Interest Rate
	2013-2015	5.00%
	2016-2017	4.75%
	2018-2019	4.25%
	2020-2022	4.40%
	2023-2026	4.63%
	2026-2029	4.80%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2009**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	80,000	27,019	25,819	52,838	132,838
2016	80,000	25,819	24,619	50,438	130,438
2017	75,000	24,619	23,119	47,738	122,738
2018	75,000	23,119	21,619	44,738	119,738
2019	80,000	21,619	20,019	41,638	121,638
2020	80,000	20,019	18,419	38,438	118,438
2021	80,000	18,419	16,819	35,238	115,238
2022	85,000	16,819	15,119	31,938	116,938
2023	85,000	15,119	13,313	28,431	113,431
2024	90,000	13,313	11,400	24,713	114,713
2025	90,000	11,400	9,263	20,663	110,663
2026	95,000	9,263	7,006	16,269	111,269
2027	95,000	7,006	4,750	11,756	106,756
2028	100,000	4,750	2,375	7,125	107,125
2029	100,000	2,375	-	2,375	102,375
Total	\$ 1,290,000	\$ 240,675	\$ 213,656	\$ 454,331	\$ 1,744,331

Total amount authorized: \$1,670,000
Ordinance # 2009-13

Interest Rates:	Year of Maturity	Interest Rate
	2014-2016	3.00%
	2017-2022	4.00%
	2023-2024	4.25%
	2025-2029	4.75%

RDC Portion - Fiscal Year 2015			Water/Wastewater Portion - Fiscal Year 2015		
Total Principal	Total Interest	Total Principal & Interest	Total Principal	Total Interest	Total Principal & Interest
\$ 40,000	\$ 26,419	\$ 66,419	\$ 40,000	\$ 26,419	\$ 66,419

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**General Obligation and Refunding Bonds
Series 2009**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	880,000	111,001	92,301	203,303	1,083,303
2016	910,000	92,301	72,964	165,265	1,075,265
2017	950,000	72,964	52,776	125,740	1,075,740
2018	205,000	52,776	48,420	101,196	306,196
2019	205,000	48,420	44,064	92,484	297,484
2020	205,000	44,064	39,964	84,028	289,028
2021	205,000	39,964	35,864	75,828	280,828
2022	205,000	35,864	31,636	67,499	272,499
2023	205,000	31,636	27,408	59,043	264,043
2024	205,000	27,408	23,000	50,408	255,408
2025	200,000	23,000	18,700	41,700	241,700
2026	200,000	18,700	14,100	32,800	232,800
2027	200,000	14,100	9,500	23,600	223,600
2028	200,000	9,500	4,750	14,250	214,250
2029	200,000	4,750	-	4,750	204,750
Total	\$ 5,175,000	\$ 626,447	\$ 515,446	\$ 1,141,893	\$ 6,316,893

Total amount authorized: \$9,170,000
Ordinance # 2009-11 and 2009-12

Interest Rates:	Year of Maturity	Interest Rate
	2013-2019	4.25%
	2020-2021	4.00%
	2022-2023	4.13%
	2024-2025	4.30%
	2026-2027	4.60%
	2028-2029	4.75%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**General Obligation Bonds
Series 2010**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	100,000	46,409	44,409	90,819	190,819
2016	100,000	44,409	42,409	86,819	186,819
2017	105,000	42,409	40,309	82,719	187,719
2018	110,000	40,309	38,109	78,419	188,419
2019	120,000	38,109	35,709	73,819	193,819
2020	125,000	35,709	33,209	68,919	193,919
2021	130,000	33,209	30,609	63,819	193,819
2022	135,000	30,609	27,909	58,519	193,519
2023	145,000	27,909	25,009	52,919	197,919
2024	150,000	25,009	22,009	47,019	197,019
2025	155,000	22,009	18,909	40,919	195,919
2026	165,000	18,909	15,609	34,519	199,519
2027	175,000	15,609	12,000	27,609	202,609
2028	180,000	12,000	8,288	20,288	200,288
2029	190,000	8,288	4,250	12,538	202,538
2030	200,000	4,250	-	4,250	204,250
Total	\$ 2,285,000	\$ 445,159	\$ 398,750	\$ 843,909	\$ 3,128,909

Total amount authorized: \$2,635,000
Ordinance # 2010-04

Interest Rates:	Year of Maturity	Interest Rate
	2013-2026	4.00%
	2027-2028	4.13%
	2029-2030	4.25%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2010A**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	105,000	46,531	44,956	91,488	196,488
2016	110,000	44,956	43,306	88,263	198,263
2017	115,000	43,306	41,581	84,888	199,888
2018	120,000	41,581	39,481	81,063	201,063
2019	125,000	39,481	37,294	76,775	201,775
2020	130,000	37,294	35,019	72,313	202,313
2021	140,000	35,019	32,219	67,238	207,238
2022	145,000	32,219	29,319	61,538	206,538
2023	150,000	29,319	26,319	55,638	205,638
2024	155,000	26,319	23,219	49,538	204,538
2025	170,000	23,219	19,819	43,038	213,038
2026	175,000	19,819	16,319	36,138	211,138
2027	185,000	16,319	12,619	28,938	213,938
2028	190,000	12,619	8,819	21,438	211,438
2029	200,000	8,819	4,569	13,388	213,388
2030	215,000	4,569	-	4,569	219,569
Total	\$ 2,430,000	\$ 461,388	\$ 414,856	\$ 876,244	\$ 3,306,244

Total amount authorized: \$2,800,000
Ordinance # 2010-06

Interest Rates:	Year of Maturity	Interest Rate
	2014-2017	3.00%
	2018-2020	3.50%
	2021-2028	4.00%
	2029-2030	4.25%

RDC Portion - Fiscal Year 2015

Total Principal	Total Interest	Total Principal & Interest
\$ 11,235	\$ 9,789	\$ 21,024

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2010B**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	320,000	104,890	100,090	204,980	524,980
2016	325,000	100,090	95,215	195,305	520,305
2017	335,000	95,215	91,195	186,410	521,410
2018	345,000	91,195	87,055	178,250	523,250
2019	355,000	87,055	82,529	169,584	524,584
2020	365,000	82,529	77,510	160,039	525,039
2021	375,000	77,510	71,885	149,395	524,395
2022	390,000	71,885	65,840	137,725	527,725
2023	400,000	65,840	59,340	125,180	525,180
2024	415,000	59,340	52,389	111,729	526,729
2025	430,000	52,389	45,079	97,468	527,468
2026	445,000	45,079	37,291	82,370	527,370
2027	465,000	37,291	28,805	66,096	531,096
2028	485,000	28,805	19,833	48,638	533,638
2029	505,000	19,833	10,238	30,070	535,070
2030	525,000	10,238	-	10,238	535,238
Total	\$ 6,480,000	\$ 1,029,183	\$ 924,293	\$ 1,953,475	\$ 8,433,475

Total amount authorized: \$7,730,000
Ordinance # 2010-24

Interest Rates:	Year of Maturity	Interest Rate
	2013-2016	3.00%
	2017-2018	2.40%
	2019	2.55%
	2020	2.75%
	2021	3.00%
	2022	3.10%
	2023	3.25%
	2034	3.35%
	2025	3.40%
	2026	3.50%
	2027	3.65%
	2028	3.70%
	2029	3.80%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2010C**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	275,000	21,238	18,488	39,725	314,725
2016	280,000	18,488	15,688	34,175	314,175
2017	290,000	15,688	12,425	28,113	318,113
2018	300,000	12,425	8,475	21,100	321,100
2019	310,000	8,675	4,800	13,475	323,475
2020	320,000	4,800	-	4,800	324,800
Total	\$ 1,775,000	\$ 81,313	\$ 59,875	\$ 141,388	\$ 1,916,388

Total amount authorized: \$2,775,000
Ordinance # 2010-25

Interest Rates:	Year of Maturity	Interest Rate
	2013-2016	3.00%
	2017-2018	2.40%
	2019	2.55%
	2020	2.75%

RDC Portion - Fiscal Year 2015

Total Principal	Total Interest	Total Principal & Interest
\$ 275,000	\$ 39,725	\$ 314,725

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**General Obligation Refunding Bonds
Series 2011**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	530,000	49,200	41,250	90,450	620,450
2016	535,000	41,250	33,225	74,475	609,475
2017	535,000	33,225	25,200	58,425	593,425
2018	460,000	25,200	18,300	43,500	503,500
2019	290,000	18,300	12,500	30,800	320,800
2020	305,000	12,500	6,400	18,900	323,900
2021	320,000	6,400		6,400	326,400
Total	\$ 2,975,000	\$ 186,075	\$ 136,875	\$ 322,950	\$ 3,297,950

Total amount authorized: \$4,860,000
Ordinance # 2011-09

Interest Rates:	Year of Maturity	Interest Rate
	2014-2018	3.00%
	2019-2021	4.00%

RDC Portion - Fiscal Year 2015

Total Principal	Total Interest	Total Principal & Interest
\$ 105,000	\$ 27,301	\$ 132,301

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2012**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	430,000	101,964	97,664	199,628	629,628
2016	430,000	97,664	93,364	191,028	621,028
2017	430,000	93,364	89,064	182,428	612,428
2018	430,000	89,064	84,764	173,828	603,828
2019	430,000	84,764	80,464	165,228	595,228
2020	430,000	80,464	75,089	155,553	585,553
2021	430,000	75,089	69,714	144,803	574,803
2022	430,000	69,714	64,339	134,053	564,053
2023	430,000	64,339	58,964	123,303	553,303
2024	430,000	58,964	52,514	111,478	541,478
2025	430,000	52,514	46,064	98,578	528,578
2026	430,000	46,064	39,614	85,678	515,678
2027	430,000	39,614	33,164	72,778	502,778
2028	430,000	33,164	26,714	59,878	489,878
2029	430,000	26,714	20,264	46,978	476,978
2030	430,000	20,264	13,814	34,078	464,078
2031	430,000	13,814	7,095	20,909	450,909
2032	430,000	7,095	-	7,095	437,095
Total	\$ 7,740,000	\$ 1,054,629	\$ 952,665	\$ 2,007,294	\$ 9,747,294

Total amount authorized: \$8,600,000
Ordinance # 2012-14

Interest Rates:	Year of Maturity	Interest Rate
	2013-2019	2.00%
	2020-2023	2.50%
	2024-2030	3.00%
	2031	3.13%
	2032	3.30%

Water/Wastewater Portion - Fiscal Year 2015

Total Principal	Total Interest	Total Principal & Interest
\$ 215,000	\$ 99,814	\$ 314,814

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2012A**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	110,000	13,825	12,725	26,550	136,550
2016	110,000	12,725	11,625	24,350	134,350
2017	110,000	11,625	10,525	22,150	132,150
2018	115,000	10,525	9,375	19,900	134,900
2019	120,000	9,375	7,575	16,950	136,950
2020	120,000	7,575	5,775	13,350	133,350
2021	125,000	5,775	3,900	9,675	134,675
2022	130,000	3,900	1,950	5,850	135,850
2023	130,000	1,950	-	1,950	131,950
Total	\$ 1,070,000	\$ 77,275	\$ 63,450	\$ 140,725	\$ 1,210,725

Total amount authorized: \$1,185,000
Ordinance # 2012-37

Interest Rates:	Year of Maturity	Interest Rate
	2014-2018	2.00%
	2019-2021	3.00%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**General Obligation Refunding Bonds
Series 2012**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	155,000	14,775	13,225	28,000	183,000
2016	155,000	13,225	11,675	24,900	179,900
2017	150,000	11,675	10,175	21,850	171,850
2018	150,000	10,175	8,675	18,850	168,850
2019	145,000	8,675	7,225	15,900	160,900
2020	145,000	7,225	5,775	13,000	158,000
2021	135,000	5,775	4,425	10,200	145,200
2022	130,000	4,425	3,125	7,550	137,550
2023	125,000	3,125	1,563	4,688	129,688
2024	125,000	1,563	-	1,563	126,563
Total	\$ 1,415,000	\$ 80,638	\$ 65,863	\$ 146,500	\$ 1,561,500

Total amount authorized: \$1,575,000
Ordinance #2012-36

Interest Rates:	Year of Maturity	Interest Rate
	2014-2020	2.00%

RDC Portion - Fiscal Year 2015

Total Principal	Total Interest	Total Principal & Interest
\$ 101,000	\$ 18,200	\$ 119,200

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2013**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	345,000	97,363	93,913	191,275	536,275
2016	355,000	93,913	90,363	184,275	539,275
2017	365,000	90,363	86,713	177,075	542,075
2018	375,000	86,713	82,963	169,675	544,675
2019	385,000	82,963	79,113	162,075	547,075
2020	400,000	79,113	75,113	154,225	554,225
2021	410,000	75,113	71,013	146,125	556,125
2022	425,000	71,013	66,763	137,775	562,775
2023	435,000	66,763	62,413	129,175	564,175
2024	450,000	62,413	57,350	119,763	569,763
2025	465,000	57,350	52,119	109,469	574,469
2026	480,000	52,119	46,719	98,838	578,838
2027	490,000	46,719	41,206	87,925	577,925
2028	505,000	41,206	35,525	76,731	581,731
2029	525,000	35,525	29,356	64,881	589,881
2030	540,000	29,356	22,741	52,098	592,098
2031	555,000	22,741	15,665	38,406	593,406
2032	570,000	15,665	8,113	23,778	593,778
2033	590,000	8,113	-	8,113	598,113
Total	\$ 8,665,000	\$ 1,114,519	\$ 1,017,156	\$ 2,131,675	\$ 10,796,675

Total amount authorized: \$9,000,000
Ordinance # 2013-01

Interest Rates:	Year of Maturity	Interest Rate
	2014-2023	2.00%
	2024-2028	2.25%
	2029	2.35%
	2030	2.45%
	2031-2033	2.55-2.75%

Water/Wastewater Portion - Fiscal Year 2015

Total Principal	Total Interest	Total Principal & Interest
\$ 100,050	\$ 55,470	\$ 155,520

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Tax and Revenue Certificates of Obligations
Series 2013A**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	60,000	5,712	5,136	10,848	70,848
2016	65,000	5,136	4,512	9,648	74,648
2017	65,000	4,512	3,888	8,400	73,400
2018	65,000	3,888	3,264	7,152	72,152
2019	65,000	3,264	2,640	5,904	70,904
2020	65,000	2,640	2,016	4,656	69,656
2021	70,000	2,016	1,344	3,360	73,360
2022	70,000	1,344	672	2,016	72,016
2023	70,000	672	-	672	70,672
Total	\$ 595,000	\$ 29,184	\$ 23,472	\$ 52,656	\$ 647,656

Total amount authorized: \$650,000
Ordinance # 2013-16

Interest Rates:	Year of Maturity	Interest Rate
	2014-2023	2.00%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**General Obligation Bonds
Series 2014**

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	80,000	26,525	25,325	51,850	131,850
2016	80,000	25,325	24,125	49,450	129,450
2017	80,000	24,125	22,925	47,050	127,050
2018	80,000	22,925	21,725	44,650	124,650
2019	80,000	21,725	20,525	42,250	122,250
2020	80,000	20,525	19,325	39,850	119,850
2021	80,000	19,325	17,925	37,250	117,250
2022	80,000	17,925	16,525	34,450	114,450
2023	80,000	16,525	15,125	31,650	111,650
2024	80,000	15,125	13,925	29,050	109,050
2025	80,000	13,925	12,725	26,650	106,650
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
Total	\$ 1,565,000	\$ 289,663	\$ 263,138	\$ 552,800	\$ 2,117,800

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

Interest Rates:	Year of Maturity	Interest Rate
	2015-2020	3.00%
	2021-2023	3.50%
	2024-2026	3.00%
	2027-2029	3.50%
	2030-2034	4.00%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

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

Fiscal Year	Principal Due 03/01	Interest Due 03/01	Interest Due 09/01	Total Interest	Total Principal & Interest
2015	185,000	74,881	72,106	146,988	331,988
2016	190,000	72,106	69,256	141,363	331,363
2017	190,000	69,256	66,406	135,663	325,663
2018	195,000	66,406	63,481	129,888	324,888
2019	200,000	63,481	61,481	124,963	324,963
2020	205,000	61,481	59,431	120,913	325,913
2021	210,000	59,431	56,806	116,238	326,238
2022	220,000	56,806	54,056	110,863	330,863
2023	225,000	54,056	51,244	105,300	330,300
2024	235,000	51,244	48,306	99,550	334,550
2025	240,000	48,306	45,006	93,313	333,313
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
Total	\$ 5,000,000	\$ 922,181	\$ 847,300	\$ 1,769,481	\$ 6,769,481

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

Interest Rates:	Year of Maturity	Interest Rate
	2015-2018	3.00%
	2019-2020	2.00%
	2021-2024	2.50%
	2025	2.75%
	2026-2034	3.00%-3.50%

Water/Wastewater Portion - Fiscal Year 2015

Total Principal	Total Interest	Total Principal & Interest
\$ 185,000	\$ 146,988	\$ 331,988

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**State Infrastructure Bank (SIB)
Loan Agreement - Texas Department of Transportation**

Fiscal Year	Principal Due 12/04	Interest Due 12/04	Total Interest	Total Principal & Interest
2015	151,983	10,039	10,039	162,022
2016	156,922	5,100	5,100	162,022
Total	\$ 308,905	\$ 15,139	\$ 15,139	\$ 324,044

Total amount authorized: \$1,000,000

Interest Rates:	Year of Maturity	Interest Rate
	2011-16	3.25%

Water/Wastewater Portion - Fiscal Year 2015

Total Principal	Total Interest	Total Principal & Interest
\$ 151,983	\$ 10,039	\$ 162,022



ENTERPRISE FUNDS



ENTERPRISE FUNDS

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

Water & Wastewater Fund (501) - This fund is used to account for Water and Sewer activities and operations.

Spacek Rd Lift Station and Sewer Line Improvements Fund (509) – This fund is used to account for funds which are restricted for the construction and construction related costs for Wastewater Treatment Plant #4.

Water Plant #6 Fund (510) – This fund is used to account for funds which are restricted for the construction and construction related costs for Water Plant #6.

Subsidence Fund (514) – This fund is used to account for funds which are restricted for the conversion to alternate water sources and subsidence compliance.

Water & Wastewater Supplemental Fund (515) – This Fund is used to account for the one-time supplemental requests and improvements that are to be funded by the Water & Wastewater Fund.

Bryan/Spacek Rd Impact Fee Fund (516) – This fund is used to account for impact fees from the Oaks of Rosenberg subdivision that are designated for the upgrade of the Spacek Road sewer line and lift station.

Water Impact Fee Fund (517) – This fund is used to account for the City’s water impact fee revenues, which are to be used for the expansion of the City water system facilities and capacity. Such projects include the Surface Water Project and related capital improvements.

Sewer Impact Fee Fund (518) – This fund is used to account for the City’s sewer impact fee revenues, which are to be used for the expansion of the City’s wastewater system facilities and capacity.

GRP Water Projects (520) – This fund is used to account for funds designated to be used for specific projects related for the surface water conversion requirements.

FM 2977 Water Improvements Fund (523) – This fund is used to account for funds for FM 2977 Improvements.

Civic Center Fund (560) – This fund is used to account for the activities and operations pertaining to the Rosenberg Civic Center.

City of Rosenberg, Texas
2014-15 BUDGET
FY15 Water & Wastewater Fund Long-Term Financial Plan

	Actual 2012-13	Adjusted Budget 2013-14	Estimate 2013-14
Beginning Fund Balance	5,194,615	5,959,241	5,959,241
Revenues:			
Water Sales	4,303,828	4,020,000	4,200,000
Wastewater sales	4,001,827	3,920,000	4,000,000
Water Tap Fees	137,982	80,000	110,000
Connect fees	42,070	25,000	36,000
Reconnect fees	48,016	40,000	45,000
Wastewater tap fees	137,960	80,000	110,000
Penalty revenue	181,056	170,000	175,000
Reclaimed Water Sales	-	15,000	-
Returned check fees	6,300	5,000	5,000
Interest earnings	7,000	7,000	4,000
Backflow permit revenue	2,290	1,500	1,500
Gain on disposal of assets	4,017	-	-
Property lease revenue	92,553	80,000	80,000
Miscellaneous	65,918	5,000	-
Transfer from General Fund	74,501	75,398	75,398
Total Revenues	9,105,318	8,523,898	8,841,898
Expenditures:			
Operating Expenditures			
Personnel and Benefits	1,435,257	1,501,216	1,501,216
Supplies	869,505	1,086,944	1,018,944
Maintenance and Services	1,196,223	1,418,989	1,422,229
Other Expense	275,364	805,875	805,875
Transfers to Other Funds	2,124,573	1,605,878	1,605,878
Total Operating Expenditures	5,900,922	6,418,902	6,354,142
Non-Operating Expenditures			
Debt Service	1,818,212	2,697,481	2,697,481
Capital Outlay	-	-	-
Total Non-Operating Expenditures	1,818,212	2,697,481	2,697,481
Total Expenditures	7,719,134	9,116,383	9,051,623
Ending Fund Balance	6,580,799	5,366,756	5,749,516
Calculation of available funds:			
Ending fund balance	6,580,799	5,366,756	5,749,516
Less required contingency		273,491	271,549
Less 20% required minimum balance		1,283,780	1,270,828
Excess funds available for capital projects		3,809,484	4,207,139
Debt Service Coverage Ratio		167%	182%

WATER-WASTEWATER - LONG TERM FINANCIAL PLAN

City of Rosenberg, Texas
2014-15 BUDGET
FY15 Water & Wastewater Fund Long-Term Financial Plan

Projection			
2014-15	2015-16	2016-17	2017-18
5,477,968	5,477,968	5,783,681	6,482,149
4,200,000	4,410,000	4,630,500	4,862,025
4,050,000	4,293,000	4,550,580	4,823,615
90,000	91,800	93,636	95,509
32,000	32,640	33,293	33,959
42,000	42,840	43,697	44,571
90,000	91,800	93,636	95,509
170,000	178,500	182,070	185,711
15,000	15,300	15,606	15,918
5,000	5,100	5,202	5,306
4,000	4,080	4,162	4,245
1,500	1,500	1,500	1,530
-	-	-	-
80,000	80,000	80,000	80,000
5,000	5,000	5,000	5,000
80,322	80,322	80,322	80,322
8,864,822	9,331,882	9,819,203	10,333,219
1,616,458	1,681,116	1,848,201	1,972,049
1,081,842	1,103,479	1,125,548	1,148,059
1,570,745	1,602,160	1,634,203	1,666,887
857,545	874,696	892,190	910,034
975,088	994,590	1,014,482	1,034,771
6,101,678	6,256,041	6,514,624	6,731,800
2,763,144	2,770,128	2,606,112	2,601,035
-	-	-	-
2,763,144	2,770,128	2,606,112	2,601,035
8,864,822	9,026,169	9,120,736	9,332,835
5,477,968	5,783,681	6,482,149	7,482,532
5,477,968	5,783,681	6,482,149	7,482,532
265,945	270,785	273,622	279,985
1,220,336	1,251,208	1,302,925	1,346,360
3,991,688	4,261,688	4,905,602	5,856,187
131%	143%	161%	173%

**WATER & WASTEWATER FUND
FINANCIAL PLAN**

The plan presents the Water & Wastewater Fund over six fiscal years: actual amounts for FY13, the adjusted budget for FY14, ending estimate for FY14 and four projected years (FY15-FY18).

REVENUES

The financial condition of the Water/Wastewater Fund has significantly improved, but continues to be underfunded for future infrastructure needs. The revenues for FY15 will exceed the combined operating expenditures and debt service payments.

Water and Wastewater sales are projected to slightly increase over the next three years due to growth, water and wastewater rate increases, and expansion within and around the City.

EXPENDITURES

Operating Expenditures are projected to increase at a rate of 4% for FY15 to FY18 due to increases in the cost of employee benefits and the need for additional personnel due to continued growth in the City.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

WATER & WASTEWATER FUND

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget (3)	2013-14 Estimate (4)	2014-15 Budget	Var %
~ WATER & WASTEWATER FUND SUMMARY ~						
Resources:						
Total Beginning Balance (2)	\$ 5,194,615	\$ 4,559,773	\$ 5,959,241	\$ 5,959,241	\$ 5,477,968	-8.1%
Revenues and Transfers In	<u>9,105,318</u>	<u>8,523,898</u>	<u>8,523,898</u>	<u>8,841,898</u>	<u>8,864,822</u>	4.0%
Total Funds Available	<u>14,299,933</u>	<u>13,083,671</u>	<u>14,483,139</u>	<u>14,801,139</u>	<u>14,342,790</u>	-1.0%
Uses/Deductions:						
Expenditures and Transfers Out	7,719,134	8,523,898	9,116,383	9,051,623	8,864,822	-2.8%
Ending Fund Balance:						
Total Ending Balance	6,580,799	4,559,773	5,366,756	5,749,516	5,477,967	2.1%
Reserved for Contingencies (1)	231,574	255,717	273,491	271,549	265,945	-2.8%
Unreserved ending balance	<u>6,349,225</u>	<u>4,304,056</u>	<u>5,093,265</u>	<u>5,477,968</u>	<u>5,212,023</u>	2.3%
Fund Total	<u>\$ 14,299,933</u>	<u>\$ 13,083,671</u>	<u>\$ 14,483,139</u>	<u>\$ 14,801,139</u>	<u>\$ 14,342,790</u>	-1.0%
Net Revenues (Expenditures)	1,386,184	(0)	(592,485)	(209,725)	(0)	

(1) 3% of expenditures

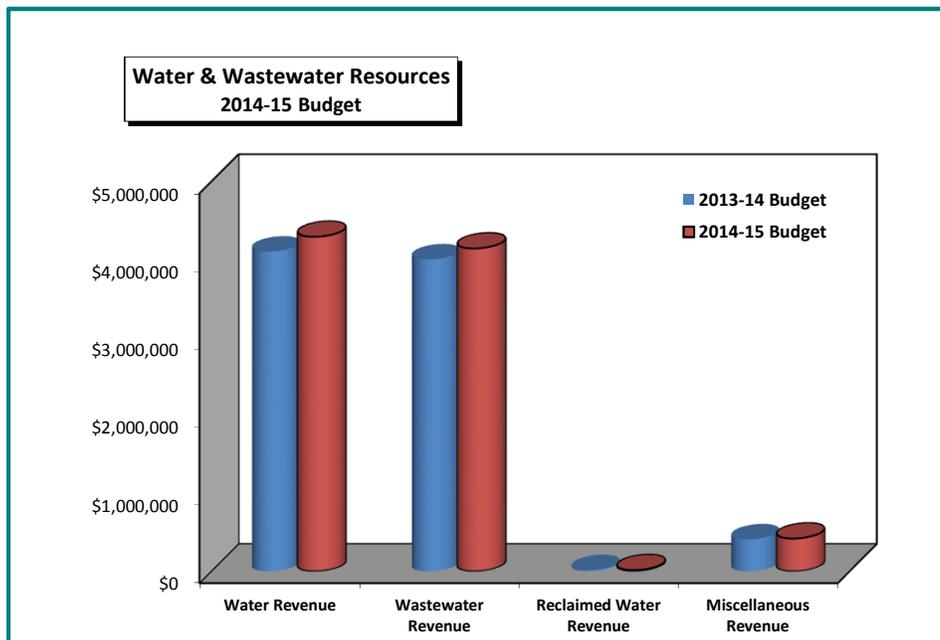
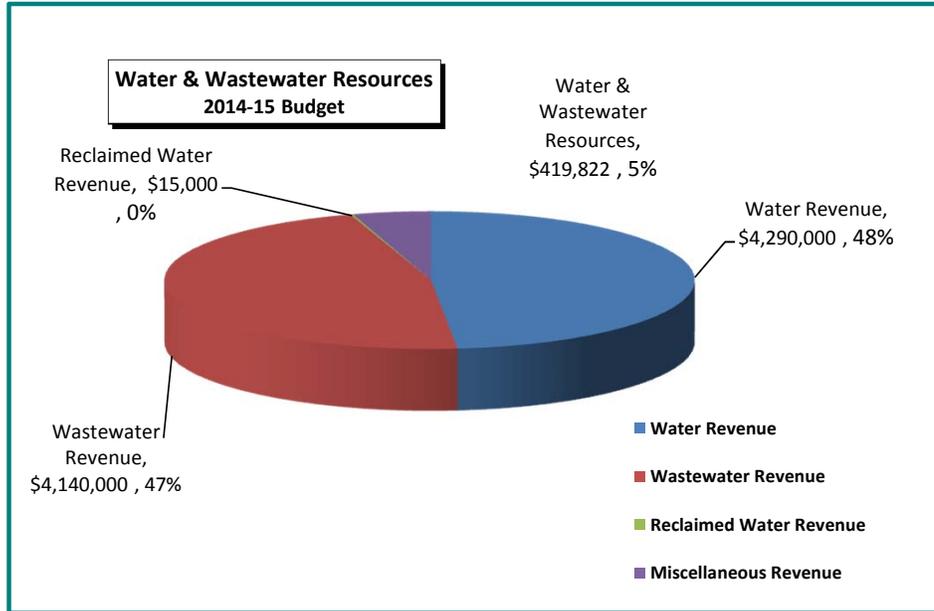
(2) Working Capital Basis

(3) Adopted budget plus year-end roll, and includes budget adjustments throughout the year.

(4) Staff's estimate of year-end

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

Water & Wastewater Fund Summary



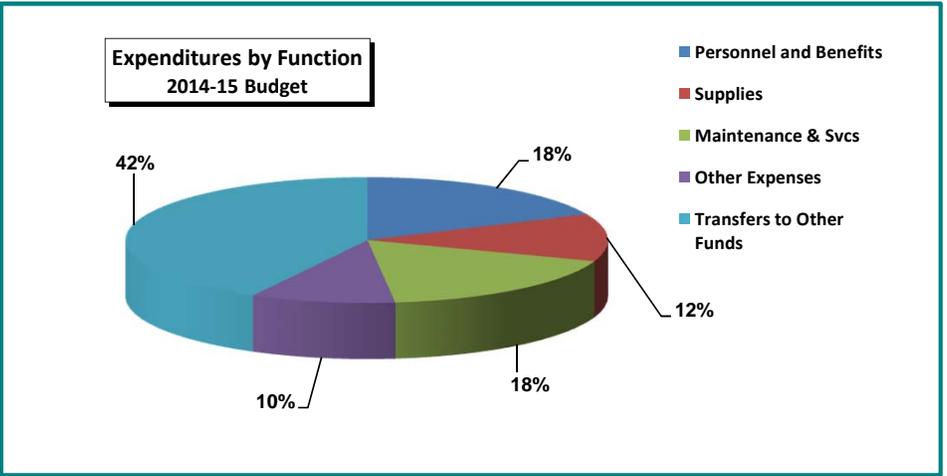
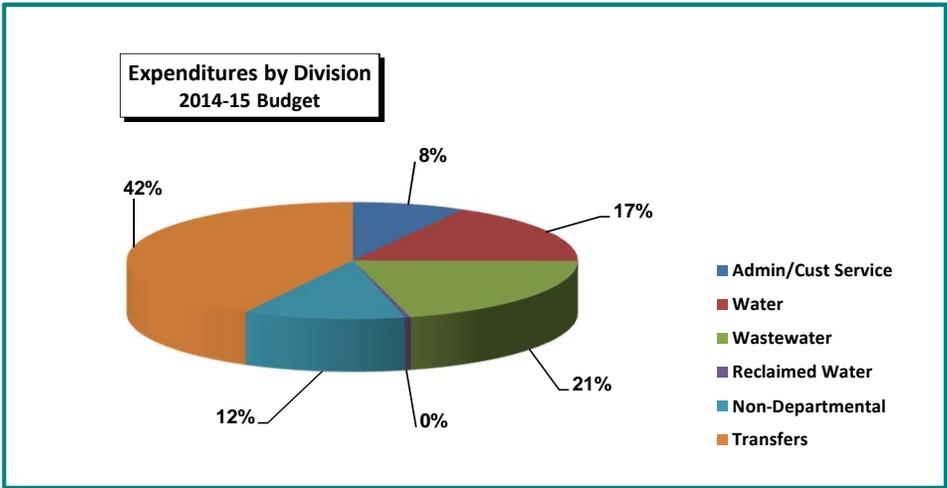
**CITY OF ROSENBERG
2014-15 BUDGET**

WATER & WASTEWATER FUND

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
RESOURCES						
<u>OPERATING REVENUES:</u>						
431-1010 Water sales	\$ 4,303,828	\$ 4,020,000	\$ 4,020,000	\$ 4,200,000	\$ 4,200,000	4.5%
431-2010 Wastewater sales	4,001,827	3,920,000	3,920,000	4,000,000	4,050,000	3.3%
431-1020 Water tap fees	137,982	80,000	80,000	110,000	90,000	12.5%
431-1050 Connect fees	42,070	25,000	25,000	36,000	32,000	28.0%
431-1060 Reconnect fees	48,016	40,000	40,000	45,000	42,000	5.0%
431-2020 Wastewater tap fees	137,960	80,000	80,000	110,000	90,000	12.5%
431-3000 Penalty revenue	181,056	170,000	170,000	175,000	170,000	0.0%
431-5000 Reclaimed Water Source	-	15,000	15,000	-	15,000	0.0%
432-8000 Returned check fees	6,300	5,000	5,000	5,000	5,000	0.0%
Subtotal	8,859,039	8,355,000	8,355,000	8,681,000	8,694,000	4.1%
<u>OTHER REVENUE:</u>						
451-0000 Interest earnings	7,000	7,000	7,000	4,000	4,000	-42.9%
412-2600 Backflow permit revenue	2,290	1,500	1,500	1,500	1,500	0.0%
461-1000 Gain on disposal of assets	4,017	-	-	-	-	0.0%
465-4000 Property lease revenue	92,553	80,000	80,000	80,000	80,000	0.0%
469-0000 Miscellaneous	65,918	5,000	5,000	-	5,000	0.0%
481-9101 Transfer from General Fund	74,501	75,398	75,398	75,398	80,322	6.5%
Subtotal	246,279	168,898	168,898	160,898	170,822	1.1%
TOTAL REVENUES	9,105,318	8,523,898	8,523,898	8,841,898	8,864,822	4.0%

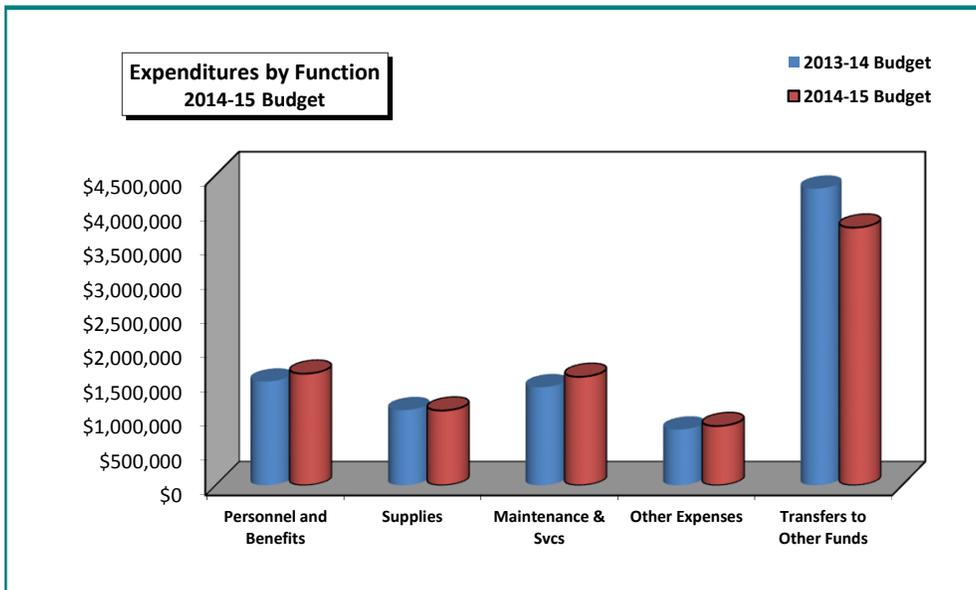
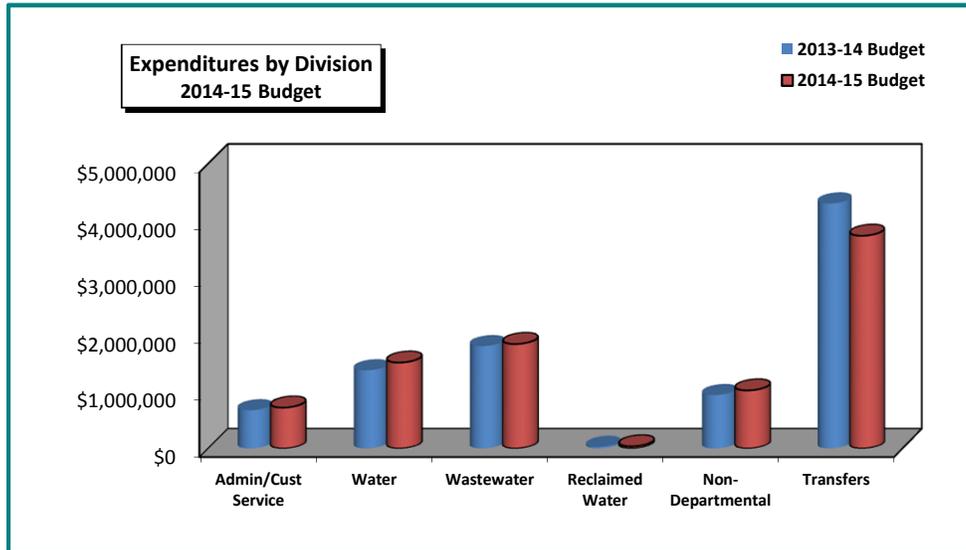
**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

Water & Wastewater Fund Summary



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

Water & Wastewater Fund Summary



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater
DEPARTMENT: Water & Wastewater Function Summary
FUNCTION: N/A
ACCOUNT: 501-XXXX

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
FUNCTION AND CLASSIFICATION SUMMARY						
Personnel and Benefits	\$ 1,435,257	\$ 1,477,556	\$ 1,501,216	\$ 1,501,216	\$ 1,616,458	
Supplies	869,505	1,086,944	1,086,944	1,018,944	1,081,842	
Maintenance and Services	1,196,223	1,379,565	1,418,989	1,422,229	1,570,745	
Other Expense	275,364	805,875	805,875	805,875	857,545	
Transfers to Other Funds	3,942,785	3,773,959	4,303,359	4,303,359	3,738,232	
Subtotal	7,719,134	8,523,898	9,116,383	9,051,623	8,864,822	-2.8%
Capital Outlay	-	-	-	-	-	
Total Expenditures	\$ 7,719,134	\$ 8,523,898	\$ 9,116,383	\$ 9,051,623	\$ 8,864,822	-2.8%

~ AUTHORIZED POSITIONS ~

<u>Position Title</u>						
Full-time equivalents:						
Administration	1.74	1.64	1.99	1.99	2.15	
Water Production/Purification	1.00	1.00	1.00	1.00	1.00	
Water Distribution	10.00	9.50	9.50	9.50	10.50	
Wastewater Collection	6.00	6.50	6.50	6.50	6.50	
Wastewater Treatment	0.00	0.00	0.00	0.00	0.00	
Reclaimed Water	0.00	0.00	0.00	0.00	0.00	
Customer Services	6.75	6.50	6.50	6.50	6.50	
Total Personnel	25.49	25.14	25.49	25.49	26.65	4.6%

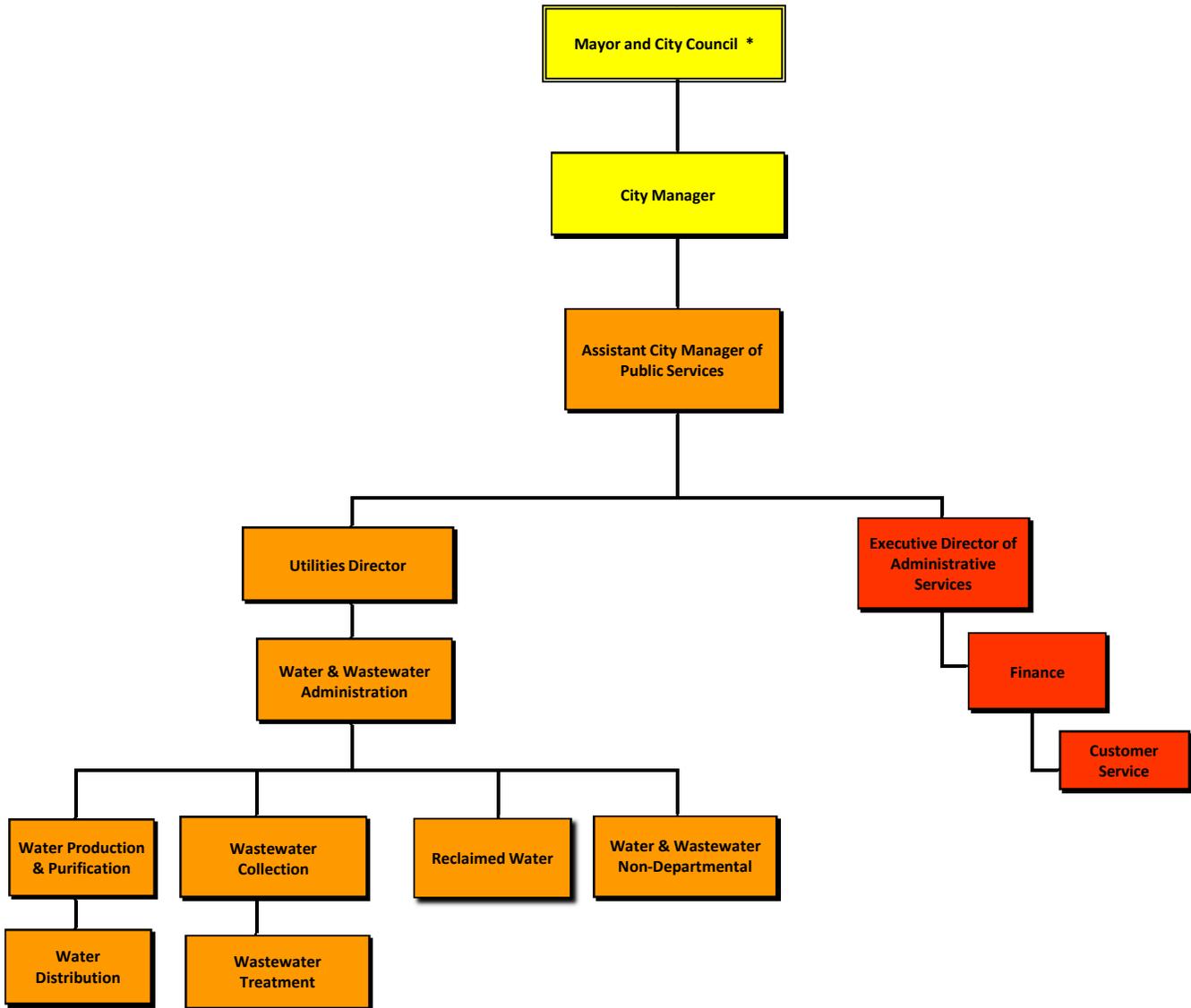
**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater
DEPARTMENT: Water & Wastewater Department Summary
FUNCTION: N/A
ACCOUNT: 501-XXXX

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
DEPARTMENT SUMMARY						
SUMMARY BY PROGRAM/DEPARTMENT:						
<u>DEPARTMENTAL:</u>						
Administration	\$ 229,848	\$ 219,383	\$ 248,791	\$ 243,791	\$ 265,977	
Customer Services	408,680	422,732	422,732	422,672	453,330	
Subtotal	638,528	642,115	671,523	666,463	719,308	7.1%
Water:						
Water Production/Purification	453,331	518,861	544,861	494,861	550,878	
Water Distribution	780,107	829,956	829,956	849,256	960,320	
Subtotal	1,233,438	1,348,817	1,374,817	1,344,117	1,511,198	9.9%
Wastewater:						
Wastewater Collection	544,055	620,956	620,956	630,456	691,150	
Wastewater Treatment	961,569	1,171,500	1,179,177	1,139,177	1,147,380	
Subtotal	1,505,624	1,792,456	1,800,133	1,769,633	1,838,530	2.1%
Reclaimed Water						
Reclaimed Water	-	27,100	27,100	28,600	36,100	
Subtotal	-	27,100	27,100	28,600	36,100	33.2%
TOTAL DEPARTMENTAL	3,377,590	3,810,489	3,873,573	3,808,813	4,105,135	6.0%
<u>NON-DEPARTMENTAL:</u>						
Personnel and Benefits	6,000	6,000	6,000	6,000	6,000	
Debt Service	242,863	778,978	778,978	778,978	828,225	
Transfers to Other Funds	3,942,785	3,773,959	4,303,359	4,303,359	3,738,232	
Maintenance and Services	149,896	154,473	154,473	154,473	187,230	
TOTAL NON-DEPARTMENTAL	4,341,544	4,713,410	5,242,810	5,242,810	4,759,687	-9.2%
TOTAL EXPENDITURES	\$ 7,719,134	\$ 8,523,898	\$ 9,116,383	\$ 9,051,623	\$ 8,864,822	-2.8%

CITY OF ROSENBERG, TEXAS
2014-15 BUDGET

Water & Wastewater Organizational Chart



* - Denotes Elected Position

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater	DEPARTMENT: Customer Service	FUNCTION: Water & Wastewater	ACCOUNT: 501-1456-600
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MISSION STATEMENT:

The Customer Service Department is dedicated to providing the highest standards in customer service, with accuracy, professionalism and integrity while meeting customers' needs efficiently with reliable information and services.

PROGRAM DESCRIPTION:

The Customer Service division is under the direction and supervision of the Executive Director of Administrative Services. The Division is primarily responsible for billing and collecting of water, wastewater, solid waste, and sales taxes on solid waste. Other division responsibilities include monitoring all utility accounts for non-payment, high consumption, and unauthorized usage, handling customer inquiries and requests, processing all service requests for field personnel and monitoring their completion, processing customer requested service connects, disconnects, and transfers, maintaining the City issued liquor licenses, food permits, and precious metal dealer's licenses, and accepting payments for miscellaneous charges and fees.

STRATEGIC PLAN GOALS:

- ❖ ***The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.***

Department Goal# 1: Implement the use of technology to help prepare for future growth and to alleviate some of the burden being placed on the Department staff by providing alternative payment options for customers.

Objectives:

- Implementation of the interactive voice response system (IVR).
- Implementation of a payment Kiosk.
- Implementation of the ability to accept payments electronically from on-line banking processes.

- ❖ ***The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.***

Department Goal# 2: Provide customers with greater accessibility to account information by providing up-to-date adequate information.

Objectives:

- Provide customers with the ability to monitor their own consumption.
- Provide mobile access ability for customers to access their accounts, receive alerts and request services.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater **DEPARTMENT:** Customer Service **FUNCTION:** Water & Wastewater **ACCOUNT:** 501-1456-600

❖ *The City of Rosenberg will increase the public’s confidence in the City of Rosenberg, its staff and its services.*

Department Goal# 3: Provide quality customer service in a timely and convenient manner.

Objectives:

- Provide staff training for prompt, accurate service in a professional manner.
- Improve workstation layout and front counter set-up to improve efficiencies and allow customers a clear sight and access to customer service representatives.

Department Goal# 4: Provide more opportunities for advancement and incentives for professional development of staff.

Objectives:

- Implement more levels of advancement to encourage employees to stay in the department which will alleviate department turn over.
- Coordinate with the Human Resources Department to provide incentives for employees to obtain additional education and certifications.

PERFORMANCE INDICATORS:

	2012-13 <u>Actual</u>	2013-14 <u>Estimate</u>	2014-15 <u>Projected</u>
Total meter readings monitored	9,117	9,450	9,850
Customer utility bills processed	103,770	106,100	108,400
Amount collected for utility bills	\$11,038,526	\$11,093,800	\$11,148,800
Customers notified of high consumption	1,008	1,100	1,200
Customer applications for service	1,549	1,780	2,000
Customer payments taken over the phone	4,576	4,900	5,300
Customer payments taken through online services	8,856	11,400	14,000
Miscellaneous service requests processed	9,640	12,000	15,000
Customer service training sessions per employee	1	1	2

FY2015 BUDGET NOTES:

1. There is an increase of \$15,204 to Bill Printing Services due to increase in the costs in printing and mailing the monthly utility bills.
2. The adjustment to Equipment Repair and Maintenance is for the annual maintenance cost for the Automated Payment Kiosk, IVR System, and Payment Aggregator.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater
DEPARTMENT: Customer Service
FUNCTION: Water/Wastewater
ACCOUNT: 501-1456-600

Classification	2012-13	2013-14	2013-14	2013-14	2014-15	Var %
	Actual	Adopted Budget	Adjusted Budget	Estimate	Budget	
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 292,440	\$ 306,348	\$ 306,348	\$ 306,348	\$ 312,339	
Supplies	1,738	2,300	2,300	2,300	4,600	
Maintenance and Services	82,001	87,187	87,187	87,127	107,071	
Other Expense	32,501	26,897	26,897	26,897	29,320	
Subtotal	408,680	422,732	422,732	422,672	453,330	7.2%
Total Expenditures	\$ 408,680	\$ 422,732	\$ 422,732	\$ 422,672	\$ 453,330	7.2%

~ AUTHORIZED POSITIONS ~

<u>Position Title</u>	2012-13	2013-14	2013-14	2013-14	2014-15	Var %
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	
Ass't Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	
Utilities Billing Specialist	1.00	1.00	1.00	1.00	1.00	
Customer Service Representative	3.00	3.00	3.00	3.00	3.00	
College Intern	0.75	0.50	0.50	0.50	0.50	
Total Personnel	6.75	6.50	6.50	6.50	6.50	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater
DEPARTMENT: Customer Service
FUNCTION: Water/Wastewater
ACCOUNT: 501-1456-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 203,284	\$ 210,592	\$ 210,592	\$ 210,592	\$ 216,354	
10 20 Overtime	476	500	500	500	500	
10 30 Longevity	3,580	3,910	3,910	3,910	4,300	
11 10 Temporary Salaries and Wages	6,234	8,320	8,320	8,320	8,500	
20 10 Retirement	31,043	32,385	32,385	32,385	32,147	
20 20 Social Security	15,405	17,083	17,083	17,083	17,612	
20 40 Insurance	32,146	33,279	33,279	33,279	32,042	
20 50 Workers' Compensation	273	279	279	279	300	
20 55 Long Term Disability	-	-	-	-	584	
Subtotal	292,440	306,348	306,348	306,348	312,339	2.0%
Supplies:						
31 10 Office Supplies	1,172	1,200	1,200	1,200	1,400	
31 35 Business Expenses	-	500	500	500	600	
31 90 Other Supplies	166	200	200	200	1,200	
36 10 Small Tools and Equipment	400	400	400	400	1,400	
Subtotal	1,738	2,300	2,300	2,300	4,600	100.0%
Maintenance and Services:						
51 20 General Insurance	251	650	650	650	650	
52 10 Telephone/Communications	2,830	2,900	2,900	2,900	2,900	
52 20 Postage	1,620	2,000	2,000	2,000	2,000	
54 10 Printing and Binding	1,405	1,200	1,200	1,200	1,700	
55 10 Education and Training	698	800	800	800	1,200	
56 24 Equipment Rentals	3,650	4,150	4,150	4,150	4,150	
57 10 Bill Printing Services	71,547	74,660	74,660	74,600	89,864	
63 25 Equipment Repair and Maintenance	-	827	827	827	4,607	
Subtotal	82,001	87,187	87,187	87,127	107,071	22.8%
Other Expenses:						
85 30 Bad Debt Expense	32,501	26,897	26,897	26,897	29,320	
Subtotal	32,501	26,897	26,897	26,897	29,320	9.0%
Total Expenditures	\$ 408,680	\$ 422,732	\$ 422,732	\$ 422,672	\$ 453,330	7.2%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater	DEPARTMENT: Administration	FUNCTION: Water & Wastewater	ACCOUNT: 501-5050-600
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MISSION STATEMENT:

The Mission of the Rosenberg Utilities Department is to provide reliable, sustainable water and wastewater related services to the citizens and businesses of the City of Rosenberg while striving for exceptional customer service and environmental stewardship.

PROGRAM DESCRIPTION:

The Water and Wastewater Administration division, under the direction of the Assistant City Manager of Public Services is primarily responsible for the supervision of all municipal utilities divisions, with the exception of Customer Service. Included in the oversight activities for utilities are water production and purification, water distribution, wastewater collection, wastewater treatment, and reclaimed water divisions, and the related maintenance and construction of water and wastewater assets. The division is responsible to maintain the City's general compliance with TCEQ regulations and permit requirements related to the public drinking water and wastewater utility systems. In addition, the Assistant City Manager Public Works is responsible for the supervision of the Project Director, City Engineer and the Public Works Department.

STRATEGIC PLAN GOALS:

- ❖ *The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.*

Department Goal# 1: Provide an effective wastewater collection treatment system to protect public health.

Objectives:

- Aggressively complete Capital Improvement Projects Plan to replace deteriorated sanitary sewer collection system lines and lift stations to minimize inflow/infiltration.
- Eliminate sanitary sewer overflows resulting from inflow/infiltration.
- Outsource wastewater treatment plant operations and maintenance.

Department Goal# 2: Provide Superior Drinking Water.

Objectives:

- Comply with Fort Bend Subsidence District mandate to reduce groundwater production by 30% by the October 01, 2016 deadline.
- Aggressively complete Capital Improvement Projects necessary to comply with unfunded mandates and sustain local growth.
- Provide water quality that meets or exceeds all federal and state regulatory standards.
- Provide pleasant tasting tap water without tastes, color, or odor. Provide no harmful levels of chemicals, elements or bacteria in the drinking water.
- Provide adequate pressure for daily use and produce and distribute safe, high quality water for domestic and commercial uses and fire protection.
- Educate the public about water conservation.
- Expand use of reclaimed water to reduce potable water demand.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater **DEPARTMENT:** Administration **FUNCTION:** Water & Wastewater **ACCOUNT:** 501-5050-600

❖ *The City of Rosenberg will increase the public’s confidence in the City of Rosenberg, it’s staff and it’s services.*

Department Goal# 3: 100% Customer Satisfaction.

Objectives:

- Provide for succession planning and cross-training
- Inventory and map water and sanitary sewer utility systems.
- Comply with TCEQ, EPA, and other regulatory agencies. Perform better than national utility standards.
- Extend the life of systems and equipment through preventative and predictive maintenance.
- Maintain reliable operations at all times.
- Maintain effective equipment and vehicle replacement programs – including vector truck and mini-excavators that can be trailered.
- Update employee pay scales and incentive pay for licensed individuals to attract and retain high quality employees. Increase minimum training requirements of employees and train employees on Standard Operating Procedures.
- Maintain consolidated, up-to-date and usable emergency management plan.
- Centralize facilities and provide adequate office space.
- Build organizational and system capacity to support growing customer base and system expansion.
- Know our customers and meet their expectations.
- Develop well trained, certified and professional utility staff.
- Use technology to increase productivity and to reduce costs – SCADA.
- Emphasis safety first in all our actions.

PERFORMANCE INDICATORS:

	2012-13	2013-14	2014-15
	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
Number of licensed water/wastewater operators	8	8	9
Percent non-emergency repairs made within 24 hours	100%	100%	100%
Number of safety meetings per year	12	12	12
Percent of employees that attended safety meetings	100%	100%	100%
Number of line locates	3,070	4,500	5,000

FY2015 BUDGET NOTES:

1. With the addition of the Public Works Director, the Utilities Director position is fully funded by the Water & Wastewater Fund.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater
DEPARTMENT: Administration
FUNCTION: Water/Wastewater
ACCOUNT: 501-5050-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 184,207	\$ 179,962	\$ 203,622	\$ 203,622	\$ 226,297	
Supplies	2,726	3,956	3,956	3,956	4,217	
Maintenance and Services	42,915	35,465	41,213	36,213	35,463	
Subtotal	229,848	219,383	248,791	243,791	265,977	6.9%
Total Expenditures	\$ 229,848	\$ 219,383	\$ 248,791	\$ 243,791	\$ 265,977	6.9%

~ AUTHORIZED POSITIONS ~

Position Title	2012-13	2013-14	2013-14	2013-14	2014-15	Var %
Assistant City Manager of Public Services	0.70	0.65	0.65	0.65	0.65	
Utilities Director	0.70	0.65	1.00	1.00	1.00	
Administrative Assistant	0.34	0.34	0.34	0.34	0.50	
Total Personnel	1.74	1.64	1.99	1.99	2.15	8.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater
DEPARTMENT: Administration
FUNCTION: Water/Wastewater
ACCOUNT: 501-5050-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 130,426	\$ 129,320	\$ 145,320	\$ 145,320	\$ 163,944	
10 20 Overtime	-	250	250	250	250	
10 30 Longevity	1,803	1,780	1,780	1,780	2,730	
10 40 Incentive Pay	300	195	300	300	300	
20 10 Retirement	20,910	20,343	22,800	22,800	24,844	
20 20 Social Security	10,129	10,331	11,579	11,579	13,109	
20 40 Insurance	14,404	13,373	16,770	16,770	15,682	
20 50 Workers' Compensation	835	860	1,103	1,103	1,300	
20 55 Long Term Disability	-	-	-	-	419	
20 60 Auto Allowance	4,800	3,120	3,120	3,120	3,120	
20 65 Cell Phone Allowance	600	390	600	600	600	
Subtotal	184,207	179,962	203,622	203,622	226,297	11.1%
Supplies:						
31 10 Office Supplies	376	350	350	350	350	
31 35 Business Expenses	-	500	500	500	500	
31 40 Clothing	545	625	625	625	625	
35 10 Motor Vehicle Repair Supplies	-	736	736	736	797	
37 30 Fuel, Oil and Lubricants	1,806	1,745	1,745	1,745	1,945	
Subtotal	2,726	3,956	3,956	3,956	4,217	6.6%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	4,101	4,065	4,065	4,065	4,065	
43 15 Engineering and Architectural Services	-	15,000	15,000	10,000	15,000	
43 60 Impact Fee Services	-	4,000	4,000	4,000	4,000	
43 90 Other Professional Services	29,445	-	5,748	5,748	-	
51 20 General Insurance	515	1,050	1,050	1,050	1,050	
52 10 Telephone/Communications	4,695	4,900	4,900	4,900	4,900	
52 20 Postage	94	150	150	150	150	
55 10 Education and Training	1,567	3,800	3,800	3,800	3,800	
56 25 Vehicle/Equipment Rental - City	2,498	2,500	2,500	2,500	2,498	
Subtotal	42,915	35,465	41,213	36,213	35,463	-14.0%
Total Expenditures	\$ 229,848	\$ 219,383	\$ 248,791	\$ 243,791	\$ 265,977	6.9%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater **DEPARTMENT:** Water Purification/Production **FUNCTION:** Water & Wastewater **ACCOUNT:** 501-5052-600

PROGRAM DESCRIPTION:

The Water Purification/Production division, under the direction of the Assistant City Manager of Public Services and Utilities Director, is primarily responsible for providing an adequate, uninterrupted quantity and quality of water to meet the demands of the City's water users, and the operation of seven (7) water plants that receive water from seven (7) source-of-supply water wells. The water plants treat water pumped from the wells into storage tanks and then into the distribution lines with chemicals for disinfection and water conditioning agents. The treated water is tested regularly to ensure compliance with standards established by the Texas Commission on Environmental Quality (TCEQ) and other regulatory agencies.

PERFORMANCE INDICATORS:

	2012-13	2013-14	2014-15
	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
Maximum daily pumping capacity*	11.1	10.1	12.6
Number of water supply wells maintained	8	7	7
Number of water plants maintained	7	7	7
Total water pumped **	1.36	1.40	1.42
Peak day pumpage *	5.8	6.0	6.1
Total storage capacity *	5.372	5.866	6.866
Number of ground storage tanks	6	7	7
Ground storage capacity *	3.491	3.991	3.991
Number of elevated storage tanks	4	4	5
Elevated tank storage capacity *	1.85	1.85	2.85
Number of hydro pneumatic tanks	3	3	1
Hydro pneumatic storage capacity*	.031	.031	.025
Number of bacteriological samples collected	507	481	505

* Million gallons

** Billion gallons

FY2015 BUDGET NOTES:

1. There is an increase to Equipment Repair and Maintenance to fund well motor repairs.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater
DEPARTMENT: Water Production/Purification
FUNCTION: Water/Wastewater
ACCOUNT: 501-5052-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 62,463	\$ 62,266	\$ 62,266	\$ 62,266	\$ 63,986	
Supplies	345,233	396,975	396,975	346,975	399,475	
Maintenance and Services	45,636	59,620	85,620	85,620	87,417	
Subtotal	453,331	518,861	544,861	494,861	550,878	1.1%
Total Expenditures	\$ 453,331	\$ 518,861	\$ 544,861	\$ 494,861	\$ 550,878	1.1%

~ AUTHORIZED POSITIONS ~

Position Title	2012-13	2013-14	2013-14	2013-14	2014-15	Var %
Water Plant/Lift Station Operator	0.50	0.50	0.50	0.50	0.50	
Water Plant/Lift Station Operator	0.50	0.50	0.50	0.50	0.50	
Total Personnel	1.00	1.00	1.00	1.00	1.00	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater
DEPARTMENT: Water Production/Purification
FUNCTION: Water/Wastewater
ACCOUNT: 501-5052-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 38,083	\$ 37,843	\$ 37,843	\$ 37,843	\$ 39,474	
10 20 Overtime	5,921	6,000	6,000	6,000	6,000	
10 30 Longevity	833	1,130	1,130	1,130	1,190	
10 40 Incentive Pay	550	900	900	900	900	
20 10 Retirement	6,679	6,006	6,006	6,006	6,041	
20 20 Social Security	3,155	3,050	3,050	3,050	3,187	
20 40 Insurance	6,661	6,747	6,747	6,747	6,466	
20 50 Workers' Compensation	582	590	590	590	621	
20 55 Long Term Disability	-	-	-	-	107	
Subtotal	62,463	62,266	62,266	62,266	63,986	2.8%
Supplies:						
31 10 Office Supplies	239	350	350	350	350	
31 20 Computer Supplies	-	275	275	275	275	
31 35 Business Expenses	842	900	900	900	900	
31 40 Clothing	344	500	500	500	500	
34 15 Chemical Supplies	41,927	31,000	31,000	31,000	42,000	
35 10 Motor Vehicle Repair Supplies	2,996	1,000	1,000	1,000	2,500	
36 30 Safety Equipment	331	250	250	250	250	
37 10 Natural Gas	581	700	700	700	700	
37 20 Electricity	284,963	350,000	350,000	300,000	340,000	
37 30 Fuel, Oil and Lubricants	13,010	12,000	12,000	12,000	12,000	
Subtotal	345,233	396,975	396,975	346,975	399,475	0.6%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	70	80	80	80	80	
43 40 License and Inspection Fees	3,760	4,000	4,000	4,000	5,000	
51 20 General Insurance	12,797	14,500	14,500	14,500	14,500	
52 10 Telephone/Communications - Scada	-	600	600	600	600	
54 10 Printing and Binding	1,357	2,000	2,000	2,000	2,000	
55 10 Education and Training	325	800	800	800	1,600	
56 25 Vehicle/Equipment Rental - City	2,983	2,985	2,985	2,985	2,982	
57 38 Educational Material	1,834	2,555	2,555	2,555	2,555	
63 10 Building Repair and Maintenance	1,848	6,000	6,000	6,000	6,000	
63 25 Equipment Repair and Maintenance	20,662	26,100	52,100	52,100	52,100	
Subtotal	45,636	59,620	85,620	85,620	87,417	2.1%
Total Expenditures	\$ 453,331	\$ 518,861	\$ 544,861	\$ 494,861	\$ 550,878	1.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND:	DEPARTMENT:	FUNCTION:	ACCOUNT:
Water & Wastewater	Water Distribution	Water & Wastewater	501-5053-600

PROGRAM DESCRIPTION:

The Water Distribution division, under the direction of the Assistant City Manager of Public Services and the Utilities Director, is primarily responsible for the operation and maintenance of the City's water distribution and transmission system. Activities include maintenance and installation of piping, valves, fittings, fire hydrants, water meter reading, metering equipment, water taps, booster pump stations and storage facilities. The department is also responsible for providing emergency after-hours responses to water distribution problems.

PERFORMANCE INDICATORS:

	2012-13 Actual	2013-14 Estimate	2014-15 Projected
Water mains replaced/upgraded (linear feet)	11,916	6,171	10,000
Water meters replaced	13,918	300	300
Water meters read monthly	9,117	9,450	9,850
Percent increase(decrease) in water meters read monthly	3%	4%	4%
Broken mains/leaks repaired	348	360	365
Average length of time per service disruption (hours)	1	1	1
New water taps installed (excluding out of City MUD's)	212	333	400
Percent increase(decrease) in the number of water taps	8%	57%	20%
Total number of water connections (excluding out of city MUD's)	13,180	13,513	14,000
Total number of water connections for out of city MUD's receiving wholesale water from City	1,628	1,940	2,250
Average response time (hours)	1	1	1
Number of fire Hydrants	1,165	1,161	1,211
Number of fire hydrants flushed	2,330	2,382	2,422
Average water pressure	52	52	52
Number of customer water quality complaints	35	40	40
Water billed to city customers – gallons **	1.12	1.15	1.17
Water billed to wholesale MUD's – gallons *	169.1	169.5	170.5
Gallons of lost/unaccounted for water *	23.5	39.1	38.1
Percentage of lost/unaccounted for water	1.7%	2.9%	2.8%
Percentage of water billed to in-city/wholesale MUD's	82%/12%	84%/12%	86%/13%
Number of customer connect work orders completed	856	880	1000
Number of customer disconnect work orders completed	599	630	850
Number of meter re-reads	8,431	7,650	2,400
Number of non-payment disconnects	1,160	1,400	1,600
Number of non-payment reconnects	1,152	1,390	1,590

* Million gallons

** Billion gallons

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater	DEPARTMENT: Water Distribution	FUNCTION: Water & Wastewater	ACCOUNT: 501-5053-600
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FY2015 BUDGET NOTES:

1. One (1) Customer Service Technician position was added in FY2015 and one (1) Customer Service Technician position was moved to a Foreman position in FY2014.
2. The appropriation for Plumbing Supplies was increased by \$5,000 to fund an increase in the supplies needed.
3. The appropriation for Water Meters was increased by \$15,000 due to the increase in the demand for new water meters. These expenses are offset by the revenue for new water taps.
4. There is an increase to Water Sample Testing Services due to the price increases and additional water quality testing regiments required by EPA and TCEQ.
5. The new appropriation for Water leakage survey will fund the contractual services to conduct a water leakage survey of twenty five percent (25%) of the water distribution system annually.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater
DEPARTMENT: Water Distribution
FUNCTION: Water/Wastewater
ACCOUNT: 501-5053-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 550,014	\$ 548,969	\$ 548,969	\$ 548,969	\$ 614,667	
Supplies	149,467	179,025	179,025	189,825	200,825	
Maintenance and Services	80,626	101,962	101,962	110,462	144,828	
Subtotal	780,107	829,956	829,956	849,256	960,320	15.7%
Total Expenditures	\$ 780,107	\$ 829,956	\$ 829,956	\$ 849,256	\$ 960,320	15.7%

~ AUTHORIZED POSITIONS ~

Position Title	2012-13	2013-14 Adopted	2013-14 Adjusted	2013-14 Estimate	2014-15	Var %
Utilities Superintendent	1.00	0.50	0.50	0.50	0.50	
Foreman	3.00	3.00	3.00	4.00	4.00	
Customer Service Technician II	-	1.00	1.00	1.00	1.00	
Customer Service Technician I	3.00	2.00	2.00	1.00	2.00	
Water System Technician I	-	1.00	1.00	1.00	1.00	
Utility Worker	3.00	2.00	2.00	2.00	2.00	
Total Personnel	10.00	9.50	9.50	9.50	10.50	10.5%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater
DEPARTMENT: Water Distribution
FUNCTION: Water/Wastewater
ACCOUNT: 501-5053-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 340,133	\$ 336,875	\$ 336,875	\$ 336,875	\$ 390,070	
10 20 Overtime	48,132	45,000	45,000	45,000	45,000	
10 30 Longevity	9,530	9,905	9,905	9,905	8,475	
10 40 Incentive Pay	1,950	1,200	1,200	1,200	1,500	
20 10 Retirement	60,037	59,194	59,194	59,194	64,671	
20 20 Social Security	29,100	30,065	30,065	30,065	34,127	
20 40 Insurance	55,073	60,873	60,873	60,873	63,253	
20 50 Workers' Compensation	6,059	5,857	5,857	5,857	6,526	
20 55 Long Term Disability	-	-	-	-	1,045	
Subtotal	550,014	548,969	548,969	548,969	614,667	12.0%
Supplies:						
31 10 Office Supplies	152	225	225	225	225	
31 40 Clothing	3,543	4,200	4,200	4,200	4,200	
31 90 Other Supplies	1,940	2,500	2,500	2,500	3,000	
34 10 Botanical & Agricultural Supplies	400	1,400	1,400	1,400	1,400	
34 15 Chemical Supplies	1,934	2,000	2,000	2,000	2,000	
34 25 Laboratory Supplies	701	700	700	1,500	1,500	
34 30 Cleaning Supplies	895	800	800	800	800	
35 10 Motor Vehicle Repair Supplies	9,400	7,000	7,000	7,000	7,000	
35 20 Building Materials and Supplies	463	900	900	900	900	
35 30 Plumbing Supplies	41,508	55,000	55,000	60,000	60,000	
35 32 Water Meters	50,297	60,000	60,000	65,000	75,000	
35 40 Street Repair Supplies	378	1,000	1,000	1,000	1,000	
36 10 Small Tools and Equipment	3,504	3,500	3,500	3,500	3,500	
36 30 Safety Equipment	309	1,000	1,000	1,000	1,500	
37 20 Electricity	599	800	800	800	800	
37 30 Fuel, Oil and Lubricants	33,444	38,000	38,000	38,000	38,000	
Subtotal	149,467	179,025	179,025	189,825	200,825	12.2%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	3,197	4,920	4,920	4,920	4,920	
43 40 License and Inspection Fees	25,718	26,000	26,000	26,000	30,000	
51 20 General Insurance	12,014	13,500	13,500	14,500	15,000	
52 10 Telephone/Communications	259	625	625	625	625	
52 20 Postage	127	500	500	500	500	
55 10 Education and Training	1,610	1,800	1,800	1,800	2,500	
56 24 Equipment Rentals	1,707	2,500	2,500	4,000	4,000	
56 25 Vehicle/Equipment Rental - City	20,926	26,547	26,547	26,547	24,033	
57 10 Water Sample Testing Services	10,125	17,320	17,320	23,320	30,000	
57 15 Water Leakage Survey	-	-	-	-	25,000	
63 25 Equipment Repair and Maintenance	4,944	7,250	7,250	7,250	7,250	
63 27 Radio Repair and Maintenance	-	1,000	1,000	1,000	1,000	
Subtotal	80,626	101,962	101,962	110,462	144,828	42.0%
Total Expenditures	\$ 780,107	\$ 829,956	\$ 829,956	\$ 849,256	\$ 960,320	15.7%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater **DEPARTMENT:** Wastewater Collection **FUNCTION:** Water & Wastewater **ACCOUNT:** 501-5054-600

PROGRAM DESCRIPTION:

The Wastewater Collection division, under the direction of the Assistant City Manager of Public Services and the Utilities Director, is primarily responsible for the operation and maintenance of the City's wastewater collection system. Activities include maintenance and installation of piping, valves, fittings, wastewater taps and twenty-six (26) lift stations. The collection system is designed to collect and transport the wastewater for eventual treatment at the City's wastewater treatment plants. Additional responsibilities include continuation of the wastewater main replacement program, cleaning line stoppages, and installing sewer taps.

PERFORMANCE INDICATORS:

	2012-13 <u>Actual</u>	2013-14 <u>Estimate</u>	2014-15 <u>Projected</u>
Sewer mains replaced/upgraded (linear feet)	4,542	22,856	35,000
Number of lift stations	27	26	27
Broken mains/leaks repaired including stoppages	493	510	520
Average length of time per service disruption in hours	1	1	1
New wastewater taps installed excluding out of City MUD's	188	297	400
Percent increase(decrease) in number of wastewater taps	24%	58%	35%
Total number of wastewater connections without MUD's	12,886	13,183	13,580
Total number of wastewater connections for out of city MUD's served by the city	165	165	165
Percent increase in the total number of wastewater connections	1%	2%	3%
Number of times per day each lift station maintained	1	1	1
Average response time to sewer complaints (hours)	1	1	1
Number of SCADA systems installed in lift stations	3	3	5

FY2015 BUDGET NOTES:

1. The appropriation for Equipment Repair and Maintenance was increased by \$30,000 due to an increase in lift station repairs.
2. Lift Station No. 12 was abandoned and removed as part of the Airport Avenue Phase I expansion project in FY2015. An additional lift station will be constructed as a part of the infrastructure to serve the Rosenberg Business Park.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater **DEPARTMENT:** Wastewater Collection **FUNCTION:** Water/Wastewater **ACCOUNT:** 501-5054-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 340,134	\$ 374,010	\$ 374,010	\$ 374,010	\$ 393,169	
Supplies	103,790	132,038	132,038	141,038	136,375	
Maintenance and Services	100,131	114,908	114,908	115,408	161,606	
Subtotal	544,055	620,956	620,956	630,456	691,150	11.3%
Total Expenditures	\$ 544,055	\$ 620,956	\$ 620,956	\$ 630,456	\$ 691,150	11.3%

~ AUTHORIZED POSITIONS ~

Position Title						
Utilities Superintendent	-	0.50	0.50	0.50	0.50	
Foreman	2.00	2.00	2.00	2.00	2.00	
Water Plant/Lift Station Operator	0.50	0.50	0.50	0.50	0.50	
Water Plant/Lift Station Operator	0.50	0.50	0.50	0.50	0.50	
Utility Laborer	3.00	3.00	3.00	3.00	3.00	
Total Personnel	6.00	6.50	6.50	6.50	6.50	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater **DEPARTMENT:** Wastewater Collection **FUNCTION:** Water/Wastewater **ACCOUNT:** 501-5054-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 205,605	\$ 233,325	\$ 233,325	\$ 233,325	\$ 250,388	
10 20 Overtime	29,452	29,000	29,000	29,000	29,000	
10 30 Longevity	4,078	4,710	4,710	4,710	5,040	
10 40 Incentive Pay	2,050	2,400	2,400	2,400	2,400	
20 10 Retirement	36,017	41,488	41,488	41,488	42,549	
20 20 Social Security	16,843	21,071	21,071	21,071	22,452	
20 40 Insurance	43,410	38,831	38,831	38,831	37,249	
20 50 Workers' Compensation	2,679	3,185	3,185	3,185	3,415	
20 55 Long Term Disability	-	-	-	-	676	
Subtotal	340,134	374,010	374,010	374,010	393,169	5.1%
Supplies:						
31 10 Office Supplies	339	1,000	1,000	1,000	1,000	
31 40 Clothing	2,461	3,400	3,400	3,400	3,400	
34 15 Chemical Supplies	4,986	5,000	5,000	5,000	5,000	
34 30 Cleaning Supplies	476	400	400	400	400	
35 10 Motor Vehicle Repair Supplies	4,150	4,163	4,163	10,163	4,500	
35 20 Building Materials and Supplies	4,243	400	400	400	400	
35 30 Plumbing Supplies	3,927	16,000	16,000	16,000	16,000	
35 33 Sewer Taps	831	1,000	1,000	1,000	1,000	
35 35 Electrical Supplies	57	175	175	175	175	
35 40 Street Repair Supplies	465	1,000	1,000	1,000	1,000	
36 10 Small Tools and Equipment	891	900	900	900	1,500	
36 30 Safety Equipment	160	1,600	1,600	1,600	2,000	
37 20 Electricity	60,066	72,000	72,000	75,000	75,000	
37 30 Fuel, Oil and Lubricants	20,738	25,000	25,000	25,000	25,000	
Subtotal	103,790	132,038	132,038	141,038	136,375	3.3%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	140	280	280	280	280	
43 40 License and Inspection Fees	123	444	444	444	750	
51 20 General Insurance	6,035	7,000	7,000	7,500	8,000	
52 10 Telephone/Communications	733	325	325	325	325	
55 10 Education and Training	1,555	1,300	1,300	1,300	2,000	
56 24 Equipment Rentals	-	300	300	300	300	
56 25 Vehicle/Equipment Rental - City	11,046	14,034	14,034	14,034	22,251	
57 10 Vacuum Services	9,471	10,000	10,000	13,000	15,000	
62 40 Grounds Maintenance Services	13,763	15,225	15,225	15,225	16,700	
63 25 Equipment Repair and Maintenance	57,265	65,000	65,000	62,000	95,000	
63 27 Radio Repair and Maintenance	-	1,000	1,000	1,000	1,000	
Subtotal	100,131	114,908	114,908	115,408	161,606	40.6%
Total Expenditures	\$ 544,055	\$ 620,956	\$ 620,956	\$ 630,456	\$ 691,150	11.3%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater **DEPARTMENT:** Wastewater Treatment **FUNCTION:** Water & Wastewater **ACCOUNT:** 501-5055-600

PROGRAM DESCRIPTION:

The Wastewater Treatment division, under the direction of the Assistant City Manager of Public Services and the Utilities Director, is responsible for providing proper treatment of all wastewater received from the collection system and monitoring the effluent discharge and bio-solids in accordance with state and federal requirements. Included within the activities are the operation and maintenance of the City's three (3) wastewater treatment plants that process the collected wastewater. The division also performs process analysis for various local, state and federal regulatory agencies. The operations of this division have been outsourced to a private entity.

PERFORMANCE INDICATORS:

	2012-13 Actual	2013-14 Estimate	2014-15 Projected
Daily average flow of wastewater treated annually:			
Plant No. 1A – Permit capacity 2.0mgd	.894	.950	1.100
Plant No. 2 – Permit capacity 4.5mgd	1.398	1.450	1.600
Plant No. 3 – Permit capacity 0.025mgd	.0031	.0032	.0040
Percent of permitted capacity:			
Plant No. 1A	45%	48%	55%
Plant No. 2	31%	32%	38%
Plant No. 3	13%	13%	13%
Permit violations	0	0	0

* Million gallons

** Billion gallons

FY2015 BUDGET NOTES:

1. The appropriation for Electricity was decreased by \$40,000.
2. The annual operating cost for the wastewater treatment plants was decreased by \$50,000.
3. TCEQ discharge permit for Wastewater Treatment Plant #3 must be renewed in FY2015.
4. The TCEQ mandated Industrial Pretreatment Program is under review by TCEQ staff. Implementation costs will be added as necessary to comply with the program requirements.
5. The appropriation for Equipment Repair and Maintenance was increased by \$50,000 due to an increase in wastewater treatment plant repairs.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater **DEPARTMENT:** Wastewater Treatment **FUNCTION:** Water/Wastewater **ACCOUNT:** 501-5055-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Supplies	\$ 266,550	\$ 361,300	\$ 361,300	\$ 322,000	\$ 322,500	
Maintenance and Services	695,019	810,200	817,877	817,177	824,880	
Subtotal	961,569	1,171,500	1,179,177	1,139,177	1,147,380	-2.7%
Total Expenditures	\$ 961,569	\$ 1,171,500	\$ 1,179,177	\$ 1,139,177	\$ 1,147,380	-2.7%

~ AUTHORIZED POSITIONS ~

Position Title

N/A

~ EXPENDITURE DETAIL ~

Supplies:						
37 20 Electricity	\$ 265,250	\$ 360,000	\$ 360,000	\$ 320,000	\$ 320,000	
37 30 Fuel, Oil and Lubricants	1,300	1,300	1,300	2,000	2,500	
Subtotal	266,550	361,300	361,300	322,000	322,500	-10.7%
Maintenance and Services:						
43 15 Engineering and Architectural Services	1,919	40,000	47,677	47,677	47,680	
43 40 License and Inspection Fees	38,372	43,000	43,000	43,000	55,000	
51 20 General Insurance	25,968	34,000	34,000	34,000	29,000	
52 10 Telephone/Communications	-	1,300	1,300	1,300	1,300	
57 10 Plant Operation Services	403,215	560,000	560,000	509,300	510,000	
63 10 Building Repair and Maintenance	1,084	5,000	5,000	5,000	5,000	
63 25 Equipment Repair and Maintenance	224,461	126,900	126,900	176,900	176,900	
Subtotal	695,019	810,200	817,877	817,177	824,880	0.9%
Total Expenditures	\$ 961,569	\$ 1,171,500	\$ 1,179,177	\$ 1,139,177	\$ 1,147,380	-2.7%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater **DEPARTMENT:** Reclaimed Water **FUNCTION:** Water & Wastewater **ACCOUNT:** 501-5057-600

PROGRAM DESCRIPTION:

The Reclaimed Water division is a new Water/Wastewater Department which will track the operational costs for providing reclaimed water. To help offset these costs, a new revenue line item in the Water/Wastewater Fund was created for Reclaimed Water Sales. Terry High School will be the first customer for reclaimed water from the City.

PERFORMANCE INDICATORS:

	2012-13 <u>Actual</u>	2013-14 <u>Estimate</u>	2014-15 <u>Projected</u>
Reuse line installed (linear feet)	0	13,360	0
Reclaimed water pumpage	99.7	120.1	121.3
Meter Installed	2	4	6

* Million gallons ** Billion gallons

FY2015 BUDGET NOTES:

1. No significant changes from the FY2014 Budget.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND:
Water &
Wastewater

DEPARTMENT:
Reclaimed Water

FUNCTION:
Water/Wastewater

ACCOUNT:
501-5057-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Supplies	\$ -	\$ 11,350	\$ 11,350	\$ 12,850	\$ 13,850	
Maintenance and Services	-	15,750	15,750	15,750	22,250	
Subtotal	-	27,100	27,100	28,600	36,100	33.2%
Total Expenditures	\$ -	\$ 27,100	\$ 27,100	\$ 28,600	\$ 36,100	33.2%

~ AUTHORIZED POSITIONS ~

Position Title

N/A

~ EXPENDITURE DETAIL ~

Supplies:						
34 15 Chemical Supplies	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	
37 20 Electricity	-	6,000	6,000	7,500	7,500	
37 30 Fuel, Oil and Lubricants	-	350	350	350	350	
Subtotal	-	11,350	11,350	12,850	13,850	22.0%
Maintenance and Services:						
42 30 Water Reuse Plan	-	10,000	10,000	10,000	10,000	
51 20 General Insurance	-	-	-	-	1,500	
57 38 Educational Material & Signage	-	500	500	500	500	
63 10 Building Repair and Maintenance	-	250	250	250	250	
63 25 Equipment Repair and Maintenance	-	5,000	5,000	5,000	10,000	
Subtotal	-	15,750	15,750	15,750	22,250	41.3%
Total Expenditures	\$ -	\$ 27,100	\$ 27,100	\$ 28,600	\$ 36,100	33.2%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND:	DEPARTMENT:	FUNCTION:	ACCOUNT:
Water & Wastewater	Non-Departmental	Water & Wastewater	501-9000-600

PROGRAM DESCRIPTION:

The expenditures for the Water & Wastewater Non-Departmental Fund are comprised of various administrative and maintenance charges, as well as debt payments and transfers to other funds.

FY2015 BUDGET NOTES:

1. A transfer of \$6,000 to the City Health Insurance Fund is for administrative costs.
2. The transfer to the General Fund of \$1,429,813 is to reimburse the General Fund for support services.
3. The Transfer to Community Development Block Grant of \$61,000 is for North Side Water Improvements.
4. The appropriation of \$1,939,919 is for the transfer to Debt Service Fund.
5. The transfer of \$257,500 to Water/Wastewater Supplemental Fund is to fund the budget requests for one-time purchases as submitted.
6. The transfer of \$50,000 to GRP Water Projects is to provide funding for GRP projects.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Water & Wastewater **DEPARTMENT:** Non-Departmental **FUNCTION:** Water/Wastewater **ACCOUNT:** 501-9000-600

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ DEPARTMENT SUMMARY ~						
Personnel and Benefits	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
Maintenance and Services	149,896	154,473	154,473	154,473	187,230	
Debt Service	242,863	778,978	778,978	778,978	828,225	
Transfers to Other Funds	3,942,785	3,773,959	4,303,359	4,303,359	3,738,232	
Subtotal	<u>4,341,544</u>	<u>4,713,410</u>	<u>5,242,810</u>	<u>5,242,810</u>	<u>4,759,687</u>	-9.2%
Total Expenditures	<u>\$ 4,341,544</u>	<u>\$ 4,713,410</u>	<u>\$ 5,242,810</u>	<u>\$ 5,242,810</u>	<u>\$ 4,759,687</u>	-9.2%

~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
20 40 Insurance Admin/Contingency	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
Subtotal	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	0.0%
Maintenance and Services:						
42 60 Information Services Fees	114,956	118,485	118,485	118,485	150,162	
43 70 Performance Assurance Services	34,940	35,988	35,988	35,988	37,068	
Subtotal	<u>149,896</u>	<u>154,473</u>	<u>154,473</u>	<u>154,473</u>	<u>187,230</u>	21.2%
Debt Service:						
81 10 Principal	-	620,954	620,954	620,954	667,258	
81 20 Interest	241,963	153,024	153,024	153,024	155,967	
81 30 Fiscal Agent Fees	900	5,000	5,000	5,000	5,000	
Subtotal	<u>242,863</u>	<u>778,978</u>	<u>778,978</u>	<u>778,978</u>	<u>828,225</u>	6.3%
Transfers:						
91 01 Transfer to General Fund	1,466,536	1,484,056	1,484,056	1,484,056	1,429,813	
92 16 Transfer to CDBG	40,000	69,900	69,900	69,900	61,000	
93 01 Transfer to Debt Service Fund	1,576,249	1,923,503	1,923,503	1,923,503	1,939,919	
94 23 Transfer to CO 2014	-	-	529,400	529,400	-	
95 03 Transfer to W/WW Interest & Sinking	190,000	-	-	-	-	
95 13 Transfer to Benton Rd Water Well Fund	-	-	-	-	-	
95 15 Transfer to Water/Wastewater Supplemental	570,000	96,500	96,500	96,500	257,500	
95 20 Transfer to GRP Water Projects	100,000	200,000	200,000	200,000	50,000	
Subtotal	<u>3,942,785</u>	<u>3,773,959</u>	<u>4,303,359</u>	<u>4,303,359</u>	<u>3,738,232</u>	-13.1%
Total Expenditures	<u>\$ 4,341,544</u>	<u>\$ 4,713,410</u>	<u>\$ 5,242,810</u>	<u>\$ 5,242,810</u>	<u>\$ 4,759,687</u>	-9.2%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Water & Wastewater Fund
Aggregating Schedule of Revenues
and Expenses (Working Capital Basis)**

Classification	2014-15 Budget					
	2012-13 Actual Totals	2013-14 Budget Totals	Water & Wastewater Operations (501)	WW Treatment Plant #4 (509)	Water Plant #6 (510)	Water Subsid. Fund (514)
RESOURCES:						
BEGINNING BALANCE	\$ 10,006,378	\$ 12,927,530	\$ 5,477,968	\$ 1,101,137	\$ 68,366	\$ 4,500,793
OPERATING REVENUES:						
Water revenue	4,441,810	4,115,000	4,305,000	-	-	-
Wastewater revenue	4,139,787	4,000,000	4,140,000	-	-	-
Subsidence Fee	1,312,435	1,250,000	-	-	-	1,500,000
Miscellaneous revenue	446,221	326,500	335,500	-	-	-
TOTAL OPERATING REVENUES	10,340,253	9,691,500	8,780,500	-	-	1,500,000
TOTAL FUNDS AVAILABLE	20,346,631	22,619,030	14,258,468	1,101,137	68,366	6,000,793
EXPENSES:						
Administration	229,848	248,791	265,977	-	-	-
Water production/purification	453,331	544,861	550,878	-	-	-
Water distribution	780,107	829,956	960,320	-	-	-
Wastewater collection	544,055	620,956	691,150	-	-	-
Wastewater treatment	961,569	1,179,177	1,147,380	-	-	-
Customer services	408,680	422,732	453,330	-	-	-
Groundwater Reduction Costs	898,301	1,723,490	-	-	-	536,000
Reclaimed Water	-	27,100	36,100	-	-	-
TOTAL EXPENSES	4,275,891	5,597,063	4,105,135	-	-	536,000
Non-Operating Revenues (Expenses):						
Capital impact revenue	691,837	150,000	-	-	-	-
Interest revenue	13,272	10,060	4,000	-	-	1,200
Debt service and fiscal agent fees	(242,863)	(778,978)	(828,225)	-	-	-
Transfers in	818,327	721,898	80,322	-	-	-
Personnel and Benefits	(6,000)	(6,000)	(6,000)	-	-	-
Maintenance and Services	(171,566)	(176,143)	(187,230)	-	-	-
Grant	282,696	1,000	-	-	-	-
Capital	(1,538)	(1,142,862)	-	(1,100,000)	-	-
Intergovernmental	525,482	210,000	-	-	-	260,000
TOTAL NON-OPERATING REVENUE (EXPENSES)	1,909,647	(1,011,024)	(937,133)	(1,100,000)	-	261,200
NET INCOME BEFORE OPERATING TRANSFERS	7,974,009	3,083,413	3,738,232	(1,100,000)	-	1,225,200
Operating transfers out	(4,431,301)	(4,653,359)	(3,738,232)	-	(68,366)	(4,988,372)
INCREASE (DECREASE) IN WORKING CAPITAL	3,542,708	(1,569,946)	(0)	(1,100,000)	(68,366)	(3,763,172)
ENDING BALANCE	\$ 13,549,086	\$ 11,357,584	\$ 5,477,967	\$ 1,137	\$ -	\$ 737,621

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Water & Wastewater Fund
Aggregating Schedule of Revenues
and Expenses (Working Capital Basis)**

2014-15 Budget							
W/WW Supplemental Fund (515)	Bryan/ Spacek Impact Fee (516)	Water Impact Fee Fund (517)	Sewer Impact Fee Fund (518)	GRP Wtr Projects Fund (520)	FM2977 Water Imp. Fund (523)	2014-15 Budget Totals	
\$ 36,381	\$ 83,589	\$ 1,698,130	\$ 710,745	\$ 2,757	\$ 237,528	\$ 13,917,395	
-	-	-	-	-	-	4,305,000	
-	-	-	-	-	-	4,140,000	
-	-	-	-	-	-	1,500,000	
-	-	-	-	-	-	335,500	
-	-	-	-	-	-	10,280,500	
	83,589	1,698,130	710,745	2,757	237,528	24,197,895	
-	-	-	-	-	-	265,977	
-	-	-	-	-	-	550,878	
-	-	-	-	-	-	960,320	
-	-	-	-	-	-	691,150	
-	-	-	-	-	-	1,147,380	
-	-	-	-	-	-	453,330	
-	-	-	-	-	-	536,000	
-	-	-	-	-	-	36,100	
-	-	-	-	-	-	4,641,135	
-	-	-	-	-	-	-	
25	-	-	-	-	-	5,225	
-	-	-	-	-	-	(828,225)	
257,500	-	-	-	3,550,000	3,290,547	7,178,369	
-	-	-	-	-	-	(6,000)	
-	-	-	-	-	-	(187,230)	
-	-	-	-	-	-	-	
(257,500)	-	-	-	(3,500,000)	(3,526,000)	(8,383,500)	
-	-	-	-	-	-	260,000	
25	-	-	-	50,000	(235,453)	(1,961,361)	
25	-	-	-	50,000	(235,453)	3,678,004	
-	-	(1,681,489)	-	(52,320)	-	(10,528,779)	
25	-	(1,681,489)	-	(2,320)	(235,453)	(6,850,775)	
\$ 36,406	\$ 83,589	\$ 16,641	\$ 710,745	\$ 437	\$ 2,075	\$ 7,066,620	

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**WATER & WASTEWATER
SPACEK RD LIFT STATION AND SEWER LINE IMPROVEMENTS FUND: 509**

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget
RESOURCES:				
Total beginning balance	\$ 730,706	\$ 807,496	\$ 807,496	\$ 1,101,137
Revenues & Transfers In	76,790	-	293,641	-
TOTAL FUNDS AVAILABLE	807,496	807,496	1,101,137	1,101,137
DEDUCTIONS:				
Expenditures & Transfers Out	-	-	-	1,100,000
TOTAL ENDING BALANCE	807,496	807,496	1,101,137	1,137
ACCOUNT TOTAL	\$ 807,496	\$ 807,496	\$ 1,101,137	\$ 1,101,137

REVENUES:				
431-4000 Capital Impact Fee Revenue	\$ 75,899	\$ -	\$ 293,476	\$ -
451-0000 Interest Earnings	891	-	165	-
TOTAL REVENUES	\$ 76,790	\$ -	\$ 293,641	\$ -

EXPENDITURES:				
70 31 Spacek Road Sewer Line (CP1506)	\$ -	\$ -	\$ -	\$ 1,100,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 1,100,000

Budget Notes: The MUD's located in the City's ETJ are contributing to this fund which will be used to build the Wastewater Treatment Plant # 4 when the customer base grows to require a new wastewater treatment plant. If WWTP# 4 is not needed, these funds will be used for Spacek Road Sewer Line Improvements and Lift Station.

	<u>FY2013</u>	<u>FY2014</u>
North Benton Road Lift Station:	\$ 142,389	\$ 78,065
South Benton Road Lift Station:	109,502	59,869
Waste Water Treatment Plant# 4:	554,105	155,542
	\$ 805,995	\$ 293,476

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**WATER & WASTEWATER
WATER PLANT #6**

FUND: 510

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget
RESOURCES:				
Total beginning balance	\$ 68,244	\$ 68,324	\$ 68,324	\$ 68,366
Revenues & Transfers In	79	-	42	-
TOTAL FUNDS AVAILABLE	68,323	68,324	68,366	68,366
DEDUCTIONS:				
Expenditures & Transfers Out	-	-	-	68,366
TOTAL ENDING BALANCE	68,324	68,324	68,366	-
ACCOUNT TOTAL	\$ 68,324	\$ 68,324	\$ 68,366	\$ 68,366
REVENUES:				
451-0000 Interest Earnings	\$ 79	\$ -	\$ 42	\$ -
TOTAL REVENUES	\$ 79	\$ -	\$ 42	\$ -
EXPENDITURES:				
95 23 Transfer to FM 2977 Water Imp Fund	\$ -	\$ -	\$ -	\$ 68,366
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 68,366

Budget Notes: This fund was established for the MUD's in the ETJ to contribute to the expansion of the City's Water Plant # 6 located on Reading Road. These funds will be used for expenses related to the improvements included in the City's Groundwater Reduction Plan.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**WATER & WASTEWATER
Subsidence Fund**

FUND: 514

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget
RESOURCES:				
Total beginning balance	\$ 2,024,597	\$ 3,253,341	\$ 3,253,341	\$ 4,500,793
Revenues & transfers in	2,127,044	1,462,500	1,812,942	1,761,200
TOTAL FUNDS AVAILABLE	4,151,641	4,715,841	5,066,283	6,261,993
DEDUCTIONS:				
Expenditures & transfers out	898,301	1,723,490	565,490	5,524,372
TOTAL ENDING BALANCE	3,253,341	2,992,351	4,500,793	737,621
ACCOUNT TOTAL	\$ 4,151,642	\$ 4,715,841	\$ 5,066,283	\$ 6,261,993
REVENUES:				
421-2000 EPA Grant	\$ 282,696	\$ 1,000	\$ 3,593	\$ -
423-3000 Gulf Coast Water Authority	274,350	-	288,147	-
423-4000 Intergovernmental (MUDS)	251,132	210,000	224,000	260,000
432-2200 Subsidence Fee	1,312,435	1,250,000	1,296,000	1,500,000
451-0000 Interest Earnings	2,430	1,500	1,200	1,200
469-0000 Miscellaneous Income	4,001	-	2	-
TOTAL REVENUES	\$ 2,127,044	\$ 1,462,500	\$ 1,812,942	\$ 1,761,200
EXPENDITURES:				
31 35 Business Expense	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
43 15 Engineering Services	10,519	30,000	2,000	20,000
43 20 Legal Services	30,638	30,000	50,000	50,000
43 40 Subsidence Pumping Fee	22,300	30,000	30,000	30,000
43 50 Alternate Water Service	108,507	250,000	100,000	100,000
55 15 Community Education	-	5,000	-	5,000
57 10 Brazos River Authority Contract	287,917	300,000	300,000	310,000
57 40 Water Wise Program	2,622	15,000	15,000	20,000
57 41 Rain Water Harvesting	-	62,490	62,490	-
57 42 RRLGC Contribution	299,252	1,000,000	5,000	-
57 60 City of Richmond	136,546	-	-	-
95 20 Transfer to GRP Water Projects Fund	-	-	-	2,500,000
95 23 Transfer to FM 2977 Water Imp Func	-	-	-	2,488,372
TOTAL EXPENDITURES	\$ 898,301	\$ 1,723,490	\$ 565,490	\$ 5,524,372

Budget Notes:

The Water Wise Program will sponsor 565 students in FY15.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**WATER & WASTEWATER
Water/Wastewater Supplemental Fund**

FUND: 515

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget
RESOURCES:				
Total beginning balance	\$ 2,302	\$ 246,563	\$ 246,563	\$ 36,381
Revenues & Transfers In	570,231	96,600	96,550	257,525
TOTAL FUNDS AVAILABLE	572,533	343,163	343,113	293,906
DEDUCTIONS:				
Expenditures & Transfers Out	325,970	306,732	306,732	257,500
TOTAL ENDING BALANCE	246,563	36,431	36,381	36,406
ACCOUNT TOTAL	\$ 572,533	\$ 343,163	\$ 343,113	\$ 293,906
REVENUES:				
451-0000 Interest Earnings	\$ 231	\$ 100	\$ 50	\$ 25
481-9501 Transfer from W/WW Fund	570,000	96,500	96,500	257,500
TOTAL REVENUES	\$ 570,231	\$ 96,600	\$ 96,550	\$ 257,525
EXPENDITURES:				
43 90 Other Professional Services	\$ 21,670	\$ 21,670	\$ 21,670	\$ -
70 30 Improvements O/T Buildings	-	263,562	263,562	117,500
70 40 Machinery and Equipment	1,538	21,500	21,500	140,000
95 01 Transfer to W/WW Fund	302,762	-	-	-
TOTAL EXPENDITURES	\$ 325,970	\$ 306,732	\$ 306,732	\$ 257,500

Budget Notes: Staff recommends the following appropriations for the FY2015 Budget:

New Expenditures for FY2015:

Install Bypass Pump Connections/Manual Transfer Switches at Lift Stations	\$ 117,500
Compact Excavator and Trailer	70,000
Trailer Mounted Generator	70,000
	<u>\$ 257,500</u>

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**WATER & WASTEWATER
Bryan/Spacek Road Impact Fee Fund**

FUND: 516

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget
RESOURCES:				
Total beginning balance	\$ 383,072	\$ 383,514	\$ 383,514	\$ 83,589
Revenues & Transfers In	442	-	75	-
TOTAL FUNDS AVAILABLE	383,514	383,514	383,589	83,589
DEDUCTIONS:				
Expenditures & Transfers Out	-	300,000	300,000	-
TOTAL ENDING BALANCE	383,514	83,514	83,589	83,589
ACCOUNT TOTAL	\$ 383,514	\$ 383,514	\$ 383,589	\$ 83,589
 REVENUES:				
451-0000 Interest Earnings	\$ 442	\$ -	\$ 75	\$ -
TOTAL REVENUES	\$ 442	\$ -	\$ 75	\$ -
 EXPENDITURES:				
70 30 Spacek Rd Sewer Lift Station (CP1408)	\$ -	\$ 300,000	\$ 300,000	\$ -
TOTAL EXPENDITURES	\$ -	\$ 300,000	\$ 300,000	\$ -

Budget Notes: These funds will be used to upgrade the lift station and sewer lines serving Bryan Road and Spacek Road.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**WATER & WASTEWATER
Water Impact Fee Fund**

FUND: 517

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget
RESOURCES:				
Total beginning balance	\$ 1,006,008	\$ 1,387,581	\$ 1,387,581	\$ 1,698,130
Revenues & Transfers In	381,573	100,800	422,635	-
TOTAL FUNDS AVAILABLE	1,387,581	1,488,381	1,810,216	1,698,130
DEDUCTIONS:				
Expenditures & Transfers Out	-	112,086	112,086	1,681,489
TOTAL ENDING BALANCE	1,387,581	1,376,295	1,698,130	16,641
ACCOUNT TOTAL	\$ 1,387,581	\$ 1,488,381	\$ 1,810,216	\$ 1,698,130
REVENUES:				
431-4000 Capital Impact Fee	\$ 380,242	\$ 100,000	\$ 422,335	\$ -
451-0000 Interest Earnings	1,332	800	300	-
TOTAL REVENUES	\$ 381,573	\$ 100,800	\$ 422,635	\$ -
EXPENDITURES:				
70 40 Improvements O/T Buildings	\$ -	\$ 112,086	\$ 112,086	\$ -
95 20 Transfer to GRP Water Projects Fund	-	-	-	1,000,000
95 23 Transfer to FM 2977 Water Imp Fund	-	-	-	681,489
TOTAL EXPENDITURES	\$ -	\$ 112,086	\$ 112,086	\$ 1,681,489

Budget Notes: These funds will be used for future improvements to the City's water system in accordance with the Water Impact Fee Plan adopted by the City Council.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**WATER & WASTEWATER
Sewer Impact Fee Fund**

FUND: 518

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget
RESOURCES:				
Total beginning balance	\$ 431,730	\$ 580,595	\$ 580,595	\$ 710,745
Revenues & Transfers In	148,865	50,360	130,150	-
TOTAL FUNDS AVAILABLE	580,595	630,955	710,745	710,745
DEDUCTIONS:				
Expenditures & Transfers Out	-	-	-	-
TOTAL ENDING BALANCE	580,595	630,955	710,745	710,745
ACCOUNT TOTAL	\$ 580,595	\$ 630,955	\$ 710,745	\$ 710,745

REVENUES:				
431-4000 Capital Impact Fee	\$ 148,299	\$ 50,000	\$ 130,000	\$ -
451-0000 Interest Earnings	566	360	150	-
TOTAL REVENUES	\$ 148,865	\$ 50,360	\$ 130,150	\$ -

EXPENDITURES:				
70 30 Improvements O/T Bldgs	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -

Budget Notes: These funds will be used for future improvements to the City's sewer system in accordance with the Sewer Impact Fee Plan adopted by the City Council.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**WATER & WASTEWATER
GRP Water Projects**

FUND: 520

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget
RESOURCES:				
Total beginning balance	\$ 165,104	\$ 153,421	\$ 153,421	\$ 2,757
Revenues & Transfers In	174,071	200,200	220,050	3,550,000
TOTAL FUNDS AVAILABLE	339,175	353,621	373,471	3,552,757
DEDUCTIONS:				
Expenditures & Transfers Out	185,754	370,714	370,714	3,552,320
TOTAL ENDING BALANCE	153,421	(17,093)	2,757	437
ACCOUNT TOTAL	\$ 339,175	\$ 353,621	\$ 373,471	\$ 3,552,757
REVENUES:				
451-0000 Interest Earnings	\$ 245	\$ 200	\$ 50	\$ -
481-9501 Transfer from W/WW Fund	100,000	200,000	220,000	50,000
481-9514 Transfer from Subsidence Fund	-	-	-	2,500,000
481-9517 Transfer from Water Impact Fee Fun	-	-	-	1,000,000
481-9521 Transfer from Spur 529 Fund	73,826	-	-	-
TOTAL REVENUES	\$ 174,071	\$ 200,200	\$ 220,050	\$ 3,550,000
EXPENDITURES:				
70 30 Improvements O/T Bldg	\$ -	\$ 20,714	\$ 20,714	\$ 3,500,000
95 01 Transfer to W/WW Fund	185,754	-	-	-
95 23 Transfer to FM 2977 Water Imp. Fund	-	350,000	350,000	52,320
TOTAL EXPENDITURES	\$ 185,754	\$ 370,714	\$ 370,714	\$ 3,552,320

Budget Notes: This fund was established to receive funding for capital projects related to the Surface Water Project and the City's Groundwater Reduction Plan.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**WATER & WASTEWATER
FM 2977 Water Improvements Fund (GRP)**

FUND: 523

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget
RESOURCES:				
Total beginning balance	\$ -	\$ 87,453	\$ 87,453	\$ 237,528
Revenues & Transfers In	87,453	350,100	575,075	3,290,547
TOTAL FUNDS AVAILABLE	87,453	437,553	662,528	3,528,075
DEDUCTIONS:				
Expenditures & Transfers Out	-	425,000	425,000	3,526,000
TOTAL ENDING BALANCE	87,453	12,553	237,528	2,075
ACCOUNT TOTAL	\$ 87,453	\$ 437,553	\$ 662,528	\$ 3,528,075

REVENUES:				
431-4000 Capital Impact Fee Revenue	\$ 87,398	\$ -	\$ 225,000	\$ -
451-0000 Interest Earnings	56	100	75	-
481-9510 Transfer from Water Plant #6 Fund	-	-	-	68,366
481-9514 Transfer from Subsidence Fund	-	-	-	2,488,372
481-9517 Transfer from Water Impact Fee Fund	-	-	-	681,489
481-9520 Transfer from GRP Project Fund	-	350,000	350,000	52,320
TOTAL REVENUES	\$ 87,453	\$ 350,100	\$ 575,075	\$ 3,290,547

EXPENDITURES:				
70 30 FM 2977 Waterline Extension (CP1409) *	\$ -	\$ 425,000	\$ 425,000	\$ 375,000
70 31 FM 2977 Water Storage Tank (CP1504) *	-	-	-	3,151,000
TOTAL EXPENDITURES	\$ -	\$ 425,000	\$ 425,000	\$ 3,526,000

* - GRP Project

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

Total Water and Sewer Debt

Fiscal Year Ended 9/30	Principal Due	Total Interest	Total Principal & Interest
2015	667,258	155,967	823,224
2016	698,512	134,404	832,916
2017	721,102	111,814	832,916
2018	744,485	88,431	832,916
2019	637,495	64,226	701,722
2020	260,185	45,740	305,924
2021	465,085	28,694	493,779
2022	283,393	5,078	288,471
2023	21,000	0	21,000
2024	21,000	0	21,000
2025	21,000	0	21,000
2026	21,000	0	21,000
2027	21,000	0	21,000
2028	21,000	0	21,000
2029	21,000	0	21,000
	\$4,624,515	\$634,353	\$5,258,868

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Combination Tax and Revenue Certificates of Obligations
Series 2010 (TWDB)**

Fiscal Year Ended 9/30	Principal Due	-	Total Principal & Interest
2015	20,000	-	20,000
2016	21,000	-	21,000
2017	21,000	-	21,000
2018	21,000	-	21,000
2019	21,000	-	21,000
2020	21,000	-	21,000
2021	21,000	-	21,000
2022	21,000	-	21,000
2023	21,000	-	21,000
2024	21,000	-	21,000
2025	21,000	-	21,000
2026	21,000	-	21,000
2027	21,000	-	21,000
2028	21,000	-	21,000
2029	21,000	-	21,000
Total	\$ 314,000	\$ -	\$ 314,000

Total amount authorized: \$394,000
Ordinance # 2010-06

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**Capital Lease Agreement
Energy Efficiency Project 2009**

Fiscal Year Ended 9/30	Principal Due	Total Interest	Total Principal & Interest
2015	78,819	71,723	150,542
2016	91,827	67,406	159,233
2017	96,648	62,585	159,233
2018	101,723	57,511	159,233
2019	107,063	52,170	159,233
2020	239,185	45,740	284,924
2021	444,085	28,694	472,779
2022	262,393	5,078	267,471
Total	\$1,421,744	\$390,906	\$1,812,650

General Fund Requirements

10%

2015	7,882	7,172	15,054
2016	9,183	6,741	15,923
2017	9,665	6,258	15,923
2018	10,172	5,751	15,923
2019	10,706	5,217	15,923
2020	23,918	4,574	28,492
2021	44,409	2,869	47,278
2022	26,239	508	26,747
Total	\$142,174	\$39,091	\$181,265

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**State Energy Conservation Office - Loan Agreement
Energy Efficiency Project 2009**

Fiscal Year Ended 9/30	Principal Due	Total Interest	Total Principal & Interest
2015	568,439	84,244	652,682
2016	585,685	66,998	652,682
2017	603,454	49,229	652,682
2018	621,762	30,920	652,682
2019	509,432	12,057	521,489
Total	\$2,888,771	\$243,447	\$3,132,218

**General Fund Requirements
10%**

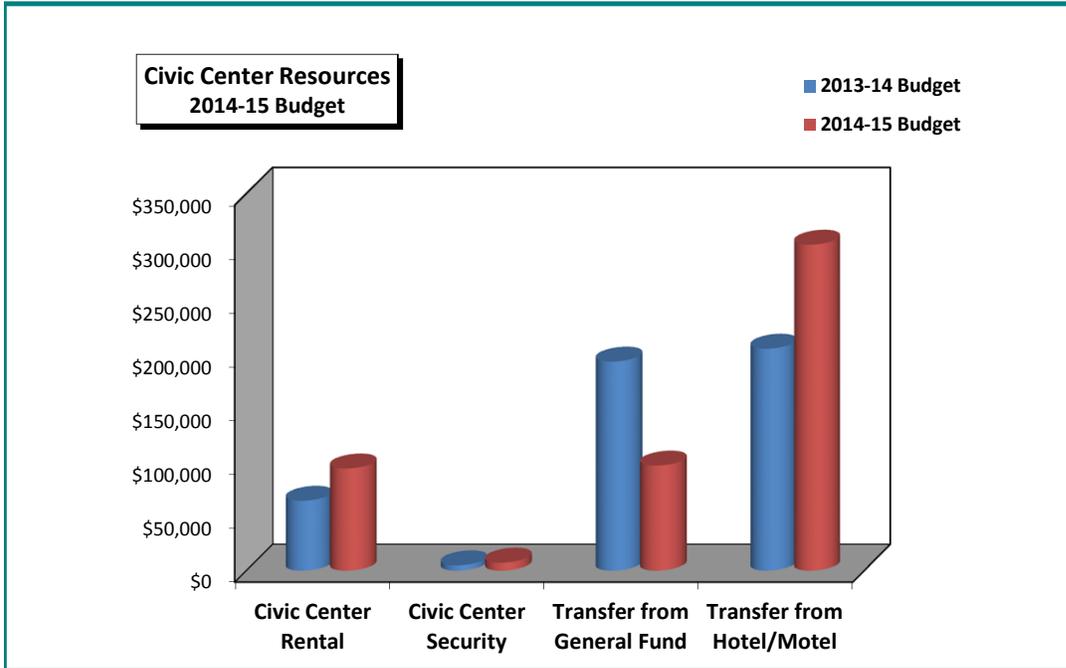
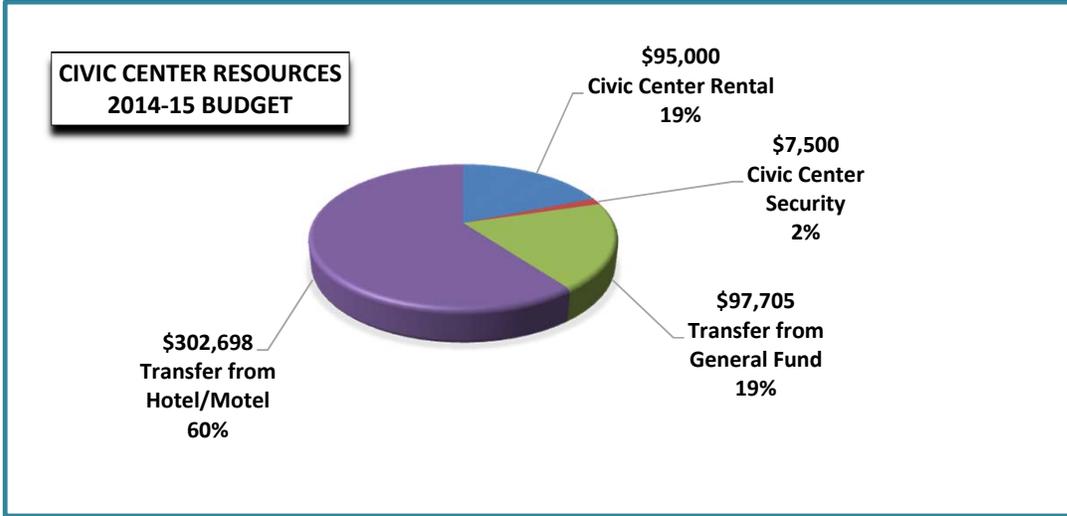
2015	2,029	8,424	65,268
2017	60,345	4,923	65,268
2018	62,176	3,092	65,268
2019	50,943	1,206	52,149
Total	\$175,494	\$17,645	\$247,954

CIVIC CENTER FUND

This fund is used to account for the activities and operations pertaining to the Rosenberg Civic Center.

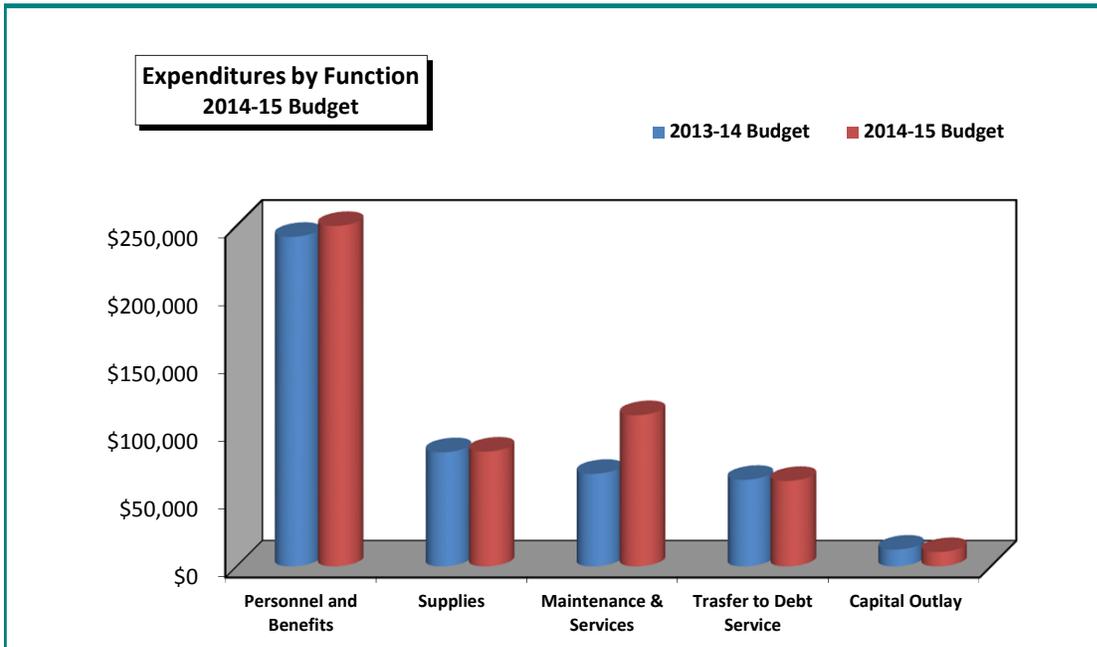
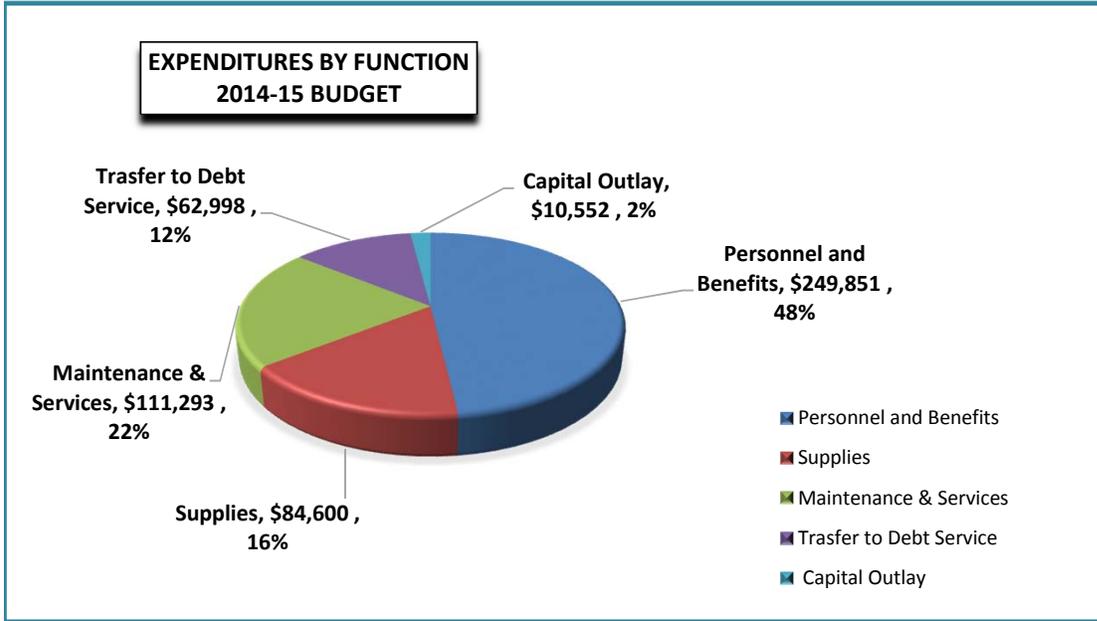
**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

Civic Center Fund Summary



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

Civic Center Fund Summary



**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Civic Center	DEPARTMENT: Civic Center	FUNCTION: Community Development	ACCOUNT: 560-1951-540
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MISSION STATEMENT:

The Civic Center vision and goal for the future is to become the premier location for our community when planning an event or meeting by continuing to keep our customer satisfaction as top priority and maintaining a warm, inviting environment for all.

PROGRAM DESCRIPTION:

The Civic Center provides a resource to city departments, the community and surrounding region to hold meetings, corporate functions, and educational seminars, social and private events at affordable costs in a comfortable atmosphere. With the addition of Parks & Recreation Programming the center has become a resource for leisure activities for young and young at heart to enjoy a host of fun family oriented activities. Civic Center staff provides these services with the utmost consideration to the customer's well-being and satisfaction.

STRATEGIC PLAN GOALS:

- ❖ ***The City of Rosenberg will effectively manage the growth that will occur in Rosenberg in the coming years.***

Department Goal# 1: Provide excellent customer service and satisfaction -100% is the goal.

Objectives:

- Obtain and analyze customer feedback on the level of service provided by staff, atmosphere provided, success of events and overall satisfaction with the facility.
- Provide educational opportunities for staff to enhance service levels.
- Improve access to information regarding the availability of the center and parks facilities and to streamline the booking process.

Department Goal# 2: Provide a clean, well maintained, updated and comfortable environment for all customers.

Objectives:

- Create and implement a maintenance schedule for the building, equipment, grounds and parking lot.
- Reevaluate and improve on the current contracted janitorial services.
- Replace or update outdated technology and audio/visual systems.

- ❖ ***The City of Rosenberg will enhance Rosenberg's quality of life for residents, businesses and visitors.***

- Department Goal# 3: Be recognized as the premier meeting/special event resource for the community.

Objectives:

- Raise community awareness of the facility.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Civic Center	DEPARTMENT: Civic Center	FUNCTION: Community Development	ACCOUNT: 560-1951-540
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PERFORMANCE INDICATORS:

	2012-13 <u>Actual</u>	2013-14 <u>Estimate</u>	2014-15 <u>Projected</u>
Cost to perform maintenance activities	\$16,125	\$31,950	\$35,600
Number of program/classes (recurring offerings at Civic Center)	8	10-12	12-14
Civic Center Bookings	738	920	1,350
Civic Center Revenue	\$91,017	\$93,747	\$96,559
Athletic Field Reservations	380	1,200	1,400
Pavilion Reservations	1,787	922	2,000

FY2015 BUDGET NOTES:

1. The appropriation of \$2,009 was reallocated from the Building Maintenance line item to Other Professional Services – Inspections.
2. The appropriation for Telephone/Communications is for internet access at the Civic Center.
3. There is an increase of \$15,400 for Janitorial Services. Janitorial Services for City facilities were previously paid by General Government. In an effort to better budget individual facilities, Janitorial Services have been separated accordingly by facility.
4. There is an increase of \$5,100 to Building Repair and Maintenance due to an increase in the need for repairs to the facility.
5. The appropriation of \$9,500 for Heating & A/C Repair and Maintenance is for cost associated with the repairs and maintenance of the HVAC system at the Civic Center. This expenditure was reallocated from Building Repair and Maintenance to a separate line item to monitor the repairs more closely.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

CIVIC CENTER FUND

FUND 560

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
CIVIC CENTER FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ 27,283
Revenues and Transfers In	-	470,403	470,403	502,910	502,910
Total Funds Available	<u>\$ -</u>	<u>\$ 470,403</u>	<u>\$ 470,403</u>	<u>\$ 502,910</u>	<u>\$ 530,193</u>
Uses/Deductions:					
Expenditures and Transfers	\$ -	\$ 470,403	\$ 470,403	\$ 475,627	\$ 519,294
Ending Fund Balance:					
Total Ending Balance	\$ -	\$ -	\$ -	\$ 27,283	\$ 10,899
Fund Total	<u>\$ -</u>	<u>\$ 470,403</u>	<u>\$ 470,403</u>	<u>\$ 502,910</u>	<u>\$ 530,193</u>
Net Revenues (Expenditures)	-	-	-	27,283	(16,384)

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Civic Center **DEPARTMENT:** Civic Center **FUNCTION:** Civic Center **FUND: 560**

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
451-0000 Interest Earnings	\$ -	\$ -	\$ -	\$ 7	\$ 7	
465-1000 Civic Center Rental	-	65,000	65,000	95,000	95,000	
465-1200 Civic Center Security	-	5,000	5,000	7,500	7,500	
481-9101 Transfer from General Fund	-	194,195	194,195	194,195	97,705	
481-9212 Transfer from Hotel/Motel Fund	-	206,208	206,208	206,208	302,698	
TOTAL REVENUES	-	470,403.00	470,403.00	502,910.00	502,910	
EXPENDITURES:						
Personnel and Benefits	\$ -	\$ 241,898	\$ 241,898	\$ 241,898	\$ 249,851	
Supplies	-	84,100	84,100	84,210	84,600	
Maintenance and Services	-	68,246	68,246	79,871	111,293	
Transfer to Debt Service	-	63,823	63,823	63,823	62,998	
Subtotal	-	458,067	458,067	469,802	508,742	
Capital Outlay	-	12,336	12,336	5,825	10,552	
Total Expenditures	\$ -	\$ 470,403	\$ 470,403	\$ 475,627	\$ 519,294	10.4%

~ AUTHORIZED POSITIONS ~

Position Title						
Civic Center Manager	-	1.00	1.00	1.00	1.00	
Reservation Clerk	1.00	1.00	1.00	1.00	1.00	
Event Staff - Part-time	-	0.96	0.96	0.96	0.96	
Building Maintenance Technician	1.00	1.00	1.00	1.00	1.00	
Recreation Program Coordinator	1.00	1.00	1.00	1.00	1.00	
Total Personnel	3.00	4.96	4.96	4.96	4.96	0.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Civic Center **DEPARTMENT:** Civic Center **FUNCTION:** Civic Center **FUND: 560**

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ -	\$ 149,427	\$ 149,427	\$ 149,427	\$ 154,897	
10 20 Overtime - Security	-	5,000	5,000	5,000	7,500	
10 30 Longevity	-	745	745	745	925	
11 10 Temporary Salaries and Wages	-	23,000	23,000	23,000	23,000	
20 10 Retirement	-	24,156	24,156	24,156	23,866	
20 20 Social Security	-	14,029	14,029	14,029	14,354	
20 40 Insurance	-	23,687	23,687	23,687	22,769	
20 50 Workers' Compensation	-	1,254	1,254	1,254	1,531	
20 55 Long Term Disability	-	-	-	-	410	
20 65 Cell Phone Allowance	-	600	600	600	600	
Subtotal	-	241,898	241,898	241,898	249,851	3.3%
Supplies:						
31 10 Office Supplies	-	300	300	410	500	
31 35 Business Expenses	-	100	100	100	100	
31 40 Clothing	-	450	450	450	450	
31 90 Other Supplies	-	1,300	1,300	1,300	1,400	
34 30 Cleaning Supplies	-	1,500	1,500	1,500	1,600	
35 10 Motor Vehicle Repair Supplies	-	600	600	600	700	
35 30 Plumbing Supplies	-	100	100	100	100	
35 35 Electrical Supplies	-	500	500	500	500	
37 10 Natural Gas	-	550	550	550	550	
37 20 Electricity	-	77,000	77,000	77,000	77,000	
37 30 Fuel, Oil and Lubricants	-	1,700	1,700	1,700	1,700	
Subtotal	-	84,100	84,100	84,210	84,600	0.6%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	-	350	350	375	375	
42 60 Information Services Fees	-	29,621	29,621	29,621	37,541	
43 90 Other Professional Services - Inspections	-	-	-	-	2,009	
51 20 General Insurance	-	6,500	6,500	6,500	6,500	
52 10 Telephone/Communications	-	-	-	-	845	
52 20 Postage	-	100	100	100	100	
53 10 Advertising	-	-	-	-	600	
54 10 Printing and Binding	-	1,000	1,000	1,000	1,000	
55 10 Education and Training	-	1,500	1,500	1,500	1,600	
56 24 Equipment Rentals	-	3,875	3,875	3,875	5,423	
57 15 Janitorial Services	-	2,000	2,000	2,000	17,400	
62 31 Pest Control Services	-	800	800	1,450	800	
62 40 Landscaping Supplies	-	1,500	1,500	1,500	1,500	
63 10 Building Repair and Maintenance	-	16,000	16,000	26,250	21,100	
63 20 Heating & A/C Repair and Maintenance	-	-	-	-	9,500	
63 25 Equipment Repair and Maintenance	-	5,000	5,000	5,700	5,000	
Subtotal	-	68,246	68,246	79,871	111,293	63.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Civic Center **DEPARTMENT:** Civic Center **FUNCTION:** Civic Center **FUND: 560**

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
Capital Outlay:						
70 41 Computer Hardware/Software	-	12,336	12,336	5,825	6,950	
70 43 Furniture and Fixtures	-	-	-	-	3,602	
Subtotal	-	12,336	12,336	5,825	10,552	-14.5%
~ EXPENDITURE DETAIL ~						
Transfers:						
93 01 Transfer to Debt Service Fund	-	63,823	63,823	63,823	62,998	
Subtotal	-	63,823	63,823	63,823	62,998	-1.3%
Total Expenditures	\$ -	\$ 470,403	\$ 470,403	\$ 475,627	\$ 519,294	10.4%



CAPITAL PROJECT FUNDS



CAPITAL PROJECT FUNDS

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.

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 Drainage/Water Detention Fund (407) - This fund is used to account for funds which are restricted for improvements to the Dry Creek drainage watershed.

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.

2007, 2009, 2010 & 2014 General Obligation Fund (415) – This fund is used to account for the renovation of the Communications Center, park improvements, and construction of sidewalks, park restrooms, Seabourne Creek Park Sports facility, streets, and drainage.

2010A Certificates of Obligation Fund (418) – This fund is used to account for Spacek Road relocation, FM 2218 drainage and utilities, Brazos Town Center Phase II reimbursement and Seabourne Creek Park water reuse.

2010B Certificates of Obligation Fund (419) – This fund is used to account for the construction of and equipment for street projects, water and wastewater projects and the construction of certain City facilities.

2012 Certificates of Obligation Fund (420) – This fund is used to account for the purchase of the land and construction of Fire Station No. 3, Water Well #5 Tank, Water Reuse Projects and continuation of the Blume Rd, Bryan Rd and Hwy 36 Drainage Projects.

2012A & 2013A Certificates of Obligation Fund (421) – This fund is used to account for the Police Safety Communications System.

2013 Certificates of Obligation Fund (422) – This fund is used to account for the purchase of the land and improvements for the Water Plant No. 5, School Sidewalks, and improvements for Airport Ave, Bamore Rd, Bryan Rd, Old Richmond Rd, Avenue H and Avenue I.

2014 Certificates of Obligation Fund (423) – This fund is used to account for the Lift Station No. 11 Replacement and the FY2014 Sanitary Sewer Pipe Bursting Project.

Bamore Rd County Mobility Project Fund (430) – This fund is used to account for the Bamore Road County Mobility Project.

Spacek Rd County Mobility Project Fund (431) – This fund is used to account for the Spacek Road County Mobility Project.

Bryan Rd County Mobility Project Fund (433) – This fund is used to account for the Bryan Road County Mobility Project.

Airport Rd County Mobility Project Fund (434) – This fund is used to account for the Airport Road County Mobility Project.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

CAPITAL PROJECT FUNDS COMBINED STATEMENT

Description	Prior Years Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget
<u>RESOURCES:</u>				
Beginning balance	\$ 785,632	\$ 12,162,160	\$ 12,599,377	\$ 2,559,336
Revenues & transfers in	50,059,404	9,151,013	9,505,570	9,260,059
TOTAL FUNDS AVAILABLE	\$ 50,845,036	\$ 21,313,173	\$ 22,104,947	\$ 11,819,395
<u>USES/DEDUCTIONS:</u>				
Expenditures & transfers out	\$ 38,298,252	\$ 20,920,590	\$ 19,550,162	\$ 11,813,738
<u>ENDING FUND BALANCE</u>	12,546,784	392,583	2,554,786	5,657
<u>FUND TOTAL</u>	\$ 50,845,036	\$ 21,313,173	\$ 22,104,947	\$ 11,819,395
	11,761,152	(11,769,577)		(2,553,679)

~ SOURCES AND USES OF FUNDS ~

<u>SOURCE OF FUNDS:</u>				
Contributions - Developer	\$ -	\$ -	\$ -	\$ 115,375
Detention Capacity Fees	9,070	5,500	8,000	-
Grant Funds	-	-	-	-
Interest earnings	224,891	2,850	5,614	2,250
Intergovernmental Revenue - Fort Bend County	2,077,045	1,778,406	1,778,406	8,968,392
Intergovernmental Revenue - Other Gov Entities	476,013	-	-	-
Premiums on Bonds Sold	168,315	50,157	50,157	-
Proceeds from Debt Issuance	45,484,797	6,565,000	6,565,000	-
Transfer from Energy Efficiency Project	102,993	-	-	-
Transfer from Fire Station No. 3 Const. Fund	-	-	349,293	-
Transfer from General Fund	1,453,553	219,700	219,700	174,042
Transfer from Hotel/Motel Fund	58,500	-	-	-
Transfer from WWTP# 1A Water Reuse	4,227	-	-	-
Transfer from W/WW Fund	-	529,400	529,400	-
TOTAL SOURCES OF FUNDS	\$ 50,059,404	\$ 9,151,013	\$ 9,505,570	\$ 9,260,059

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

CAPITAL PROJECT FUNDS COMBINED STATEMENT

Description	Prior Years Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget
USE OF FUNDS:				
Maintenance and Services	\$ 68,257	\$ 238,300	\$ 194,570	\$ 225,463
	68,257	238,300	194,570	225,463
Capital Improvements:				
Administrative Offices (CP1210)	20,831	489,235	-	-
Airport Ave Phase I (CP1304)	208,685	2,991,315	2,611,315	-
Airport Ave Phase II (CP1501)	-	-	380,000	2,200,000
Animal Control Facility (CP1101)	652,587	66,656	66,656	-
Bamore Road Upgrade (CP0703)	3,982,068	-	-	-
Bamore Road Phase III (CP1211)	1,144,179	1,423,478	1,393,478	-
Bamore Road Phase IV (CP1317)	12,841	810,344	573,185	-
Bathrooms @ Parks	613,230	-	-	-
Blume Road Improvements (CP0908)	5,192,844	-	-	-
Blume Rd Phase II (CP0908)	356,626	168,374	-	-
Brazos Town Center Reimbursement	300,000	-	-	-
Bryan Road (CP1103)	20,114	869,886	1,137,045	6,788,408
Civic Center HVAC (CP1106)	883,445	-	-	-
Cost of Issuance/Other	631,170	-	-	-
Downtown Sidewalk	215,481	-	-	-
Dry Creek Drainage (CP0602)	611,798	-	-	-
Dry Creek Drainage (CP1405)	-	1,592,764	1,641,336	(A)
Emergency Communications	432,021	-	-	-
Fire Station No. 3 - Land (CP1203)	484,937	-	-	-
Fire Station No 3 - Building (CP1203)	1,400,859	761,765	761,765	-
Fire Station No. 3 - Fire Truck	810,000	-	-	-
FM 2218 Widening (CP0201)	503,898	-	-	-
General Supplemental Capital Outlay	1,196,830	562,090	482,090	369,417
Hwy 36 Drainage (CP1205)	-	75,000	75,000	-
Inspections	134,423	-	-	-
Lift Station No. 11 (CP1411)	-	1,260,000	1,260,000	(A)
Old Richmond Rd (CP1305)	-	500,000	500,000	(A)
One Way Pairs - Land (CP1213)	455,714	44,286	44,286	-
One Way Pairs (CP1213)	545,592	906,409	906,409	968,453
Park Improvements	295,837	-	-	-
Police Safety Comm. System (CP1303)	1,428,879	321,121	321,121	72,202
Refunding of Debt	5,265,355	-	-	-
Repair Sidewalks (CP1315)	-	250,000	270,694	(A)
Sanitary Sewer Pipe Bursting (CP1410)	-	4,269,400	4,269,400	(A)
School Sidewalks	215,924	-	-	-
School Sidewalks (CP1306)	126,188	223,812	203,118	-
Seabourne Creek Drainage Phase II (CP9813)	2,069,116	-	-	-
Seabourne Creek Drainage Phase III (CP1403)	-	96,127	111,206	220,716
Seabourne Creek Park Sport Facility	2,552,639	-	-	-
Sewer Infiltration (CP1309)	510,280	22,439	22,439	-
Spacek Road Improvements Phase II (CP1212)	1,626,000	665,296	665,296	969,079
Terry HS Reuse Project (CP1105)	179,107	20,120	20,120	-
Transfer to Debt Service Fund	5,333	-	-	-
Transfer to W/WW Fund	149,065	-	-	-
Water Plant No 5 Expansion (CP1204)	12,793	1,035,207	382,467	-
Water Reuse Projects (CP0905 & CP1105)	716,830	683,170	683,170	(A)
Water Reuse (CP1105)	12,230	28,242	28,242	-
Water Well #5 Tank (CP1204)	2,254,246	545,754	545,754	-
	38,229,995	20,682,290	19,355,592	11,588,275
	\$ 38,298,252	\$ 20,920,590	\$ 19,550,162	\$ 11,813,738

(A) - Remaining Project Estimate will carry-over to FY2015.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

SEABOURNE CREEK CAPACITY FUND

FUND: 401

Classification	2012-13 Actual	2013-14 Budget	Project Estimate	2014-15 Budget
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FUND SUMMARY

RESOURCES:

Total beginning balance	\$ 237,768	\$ 5,518	\$ 7,079	\$ -
Revenues & Transfers In	9,312	5,650	8,000	-
TOTAL FUNDS AVAILABLE	\$ 247,080	\$ 11,168	\$ 15,079	\$ -

USES/DEDUCTIONS:

Expenditures & Transfers Out	\$ 240,001	\$ -	\$ 15,079	\$ -
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ENDING FUND BALANCE:

Total ending balance	7,079	11,168	-	-
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FUND TOTAL

	\$ 247,080	\$ 11,168	\$ 15,079	\$ -
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~ REVENUE & EXPENDITURE SUMMARY ~

REVENUES:

432-7000 Detention Capacity Fees	\$ 9,070	\$ 5,500	\$ 8,000	\$ -
451-0000 Interest Earnings	242	150	-	-
TOTAL REVENUES	\$ 9,312	\$ 5,650	\$ 8,000	\$ -

EXPENDITURES:

70 30 Seabourne Creek Drainage Phase II (CP9813)	\$ 240,001	\$ -	\$ -	\$ -
70 31 Seabourne Creek Drainage Phase III (CP1403)	-	-	15,079	(A)
TOTAL EXPENDITURES	\$ 240,001	\$ -	\$ 15,079	\$ -

(A) - Remaining Project Estimate will carry-over to FY2015.

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
2014-15 BUDGET**

DRY CREEK DRAINAGE/DETENTION FUND

FUND: 407

Classification	2012-13 Actual	2013-14 Budget	Project Estimate	2014-15 Budget
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DRY CREEK DRAINAGE/DETENTION FUND SUMMARY

RESOURCES:

Beginning Balance	\$ 2,339	\$ 2,339	\$ 2,342	\$ 2,342
Revenues & Transfers In	3	-	-	-
TOTAL FUNDS AVAILABLE	\$ 2,342	\$ 2,339	\$ 2,342	\$ 2,342

USES/DEDUCTIONS:

Expenditures & Transfers Out	\$ -	\$ -	\$ -	\$ 2,342
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ENDING FUND BALANCE:

Total Ending Balance	2,342	2,339	2,342	-

FUND TOTAL

	\$ 2,342	\$ 2,339	\$ 2,342	\$ 2,342
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~ REVENUE AND EXPENDITURE SUMMARY ~

REVENUES:

451-0000 Interest Earnings	\$ 3	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 3	\$ -	\$ -	\$ -

EXPENDITURES:

70 31 Seabourne Creek Drainage Phase III (CP1403)	\$ -	\$ -	\$ -	\$ 2,342
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 2,342

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.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: General Supplemental	DEPARTMENT: General Government	FUNCTION: Capital Outlay	ACCOUNT: 410-0000-550
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PROGRAM DESCRIPTION:

The General Supplemental Fund is under the general direction of the Executive Director of Administrative Services. 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. When anticipated costs are under the original budget this fund can build a fund balance which may be used as needed to fund annually approved items that exceed the original budget appropriation.

FY2015 BUDGET NOTES:

Staff recommends the following appropriations for the FY2015 Budget:

a) <u>Expenditures carried over from FY 2014:</u>		
Comprehensive Plan		\$100,000
City-wide Mass Notification System		10,000
Agenda Preparation Software		25,000
Payment Kiosk		25,000
Traffic Calming Pilot Program		<u>30,000</u>
	Total:	\$190,000
b) <u>Other Professional Services:</u>		
Remaining balance for inspections on capital Projects:		\$62,963
c) <u>Traffic Signal at Reading & Town Ctr Blvd (CP1503):</u>		
RDC is contributing the City's portion of the cost for the traffic signal (Fund 225). The Developer will contribute the balance:		\$115,375
d) <u>New Expenditures for FY2015:</u>		
Facilities Master Plan		\$52,500
City Hall Annex Building Repairs		130,000
In-Cell Video System - Police		36,000
Landscape Trailer - Parks		<u>8,042</u>
	Total:	\$226,542
	Total:	<u>\$ 594,880</u>

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

GENERAL SUPPLEMENTAL FUND

FUND: 410

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
GENERAL SUPPLEMENTAL FUND					
Resources:					
Total Beginning Balance	\$ 545,525	\$ 326,926	\$ 762,579	\$ 762,579	\$ 310,870
Revenues and Transfers In	<u>1,482,140</u>	<u>320,400</u>	<u>320,400</u>	<u>224,950</u>	<u>289,667</u>
Total Funds Available	<u>2,027,665</u>	<u>647,326</u>	<u>1,082,979</u>	<u>987,529</u>	<u>600,537</u>
Uses/Deductions:					
Expenditures and Transfers Out	1,265,087	458,000	800,390	676,660	594,880
Ending Fund Balance:					
Total Ending Balance	762,579	189,326	282,589	310,870	5,657
Fund Total	<u>\$ 2,027,667</u>	<u>\$ 647,326</u>	<u>\$ 1,082,979</u>	<u>\$ 987,529</u>	<u>\$ 600,537</u>
Net Revenues (Expenditures)	217,052	(137,600)	(479,990)	(451,710)	(305,213)

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

GENERAL SUPPLEMENTAL FUND

FUND: 410

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
432-1800 Infrastructure Inspection Fees	\$ 32,092	\$ 100,000	\$ 100,000	\$ 5,000	\$ -	
451-0000 Interest Earnings	995	700	700	250	250	
461-3000 Sale of Equipment	20,500	-	-	-	-	
471-3000 Contributions - Developer	-	-	-	-	115,375	
481-9101 Transfer from General Fund	1,428,553	219,700	219,700	219,700	174,042	
TOTAL REVENUES	\$ 1,482,140	\$ 320,400	\$ 320,400	\$ 224,950	\$ 289,667	-9.6%
EXPENDITURES:						
Maintenance and Services	\$ 68,257	\$ 238,300	\$ 238,300	\$ 194,570	\$ 225,463	
Subtotal	68,257	238,300	238,300	194,570	225,463	-5.4%
Capital Outlay	1,196,830	219,700	562,090	482,090	369,417	
TOTAL EXPENDITURES	\$ 1,265,087	\$ 458,000	\$ 800,390	\$ 676,660	\$ 594,880	-25.7%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	\$ 4,763	\$ -	\$ -	\$ -	\$ -	
43 65 Comprehensive Plan Services	-	100,000	100,000	-	100,000	
43 67 Facilities Master Plan	-	-	-	-	52,500	
43 80 Storm Water Program	2,662	3,300	3,300	3,300	-	
43 90 Other Professional Services	44,789	100,000	100,000	100,000	62,963	
57 10 Other Contractual Services	1,435	10,000	10,000	10,000	10,000	
57 45 Business Assistance Grant	-	25,000	25,000	81,270	-	
63 10 Building Repair and Maintenance	10,625	-	-	-	-	
63 15 Structure Repair and Maintenance	3,982	-	-	-	-	
Subtotal	68,257	238,300	238,300	194,570	225,463	-5.4%
Capital Outlay:						
70 20 Buildings	516,383	-	179,117	179,117	130,000	
70 30 Improvements Other Than Buildings	21,091	4,000	4,000	4,000	-	
70 31 Traffic Signal at Reading & Town Ctr Blvd (CP1503)	-	-	-	-	115,375	
70 35 Street Improvements	370,188	30,000	154,058	124,058	30,000	
70 40 Machinery and Equipment	182,842	40,000	71,827	46,827	69,042	
70 41 Computer Hardware/Software	2,000	37,700	42,725	17,725	25,000	
70 42 Motor Vehicles	104,327	108,000	108,000	108,000	-	
70 43 Furniture and Fixtures	-	-	2,363	2,363	-	
Subtotal	1,196,830	219,700	562,090	482,090	369,417	-34.3%
Total Expenditures	\$ 1,265,087	\$ 458,000	\$ 800,390	\$ 676,660	\$ 594,880	-25.7%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

2007, 2009, 2010 & 2014 GENERAL OBLIGATION FUND

FUND: 415

Classification	Project Budget	Prior Years Actual	2013-14 Budget	Project Estimate	2014-15 Budget
2007, 2009, 2010 & 2014 GENERAL OBLIGATION FUND SUMMARY					
<u>RESOURCES:</u>					
Beginning Balance	\$ -	\$ -	\$ 25,879	\$ 25,879	\$ -
Revenues & Transfers In	17,134,954	15,674,425	1,615,157	1,615,457	-
TOTAL FUNDS AVAILABLE	\$ 17,134,954	\$ 15,674,425	\$ 1,641,036	\$ 1,641,336	\$ -
<u>USES/DEDUCTIONS:</u>					
Expenditures & Transfers Out	\$ 17,134,954	\$ 15,648,546	\$ 1,592,764	\$ 1,641,336	\$ -
<u>ENDING FUND BALANCE:</u>					
Total Ending Balance	-	25,879	48,272	-	-
FUND TOTAL	\$ 17,134,954	\$ 15,674,425	\$ 1,641,036	\$ 1,641,336	\$ -
~ SOURCES AND USES OF FUNDS ~					
<u>SOURCE OF FUNDS:</u>					
451-0000 Interest earnings	\$ -	\$ 154,628	\$ -	\$ 300	\$ -
474-1000 Proceeds from Debt Issuance	17,084,797	15,519,797	1,565,000	1,565,000	-
474-2000 Premiums On Bonds Sold	50,157	-	50,157	50,157	-
TOTAL SOURCES OF FUNDS	\$ 17,134,954	\$ 15,674,425	\$ 1,615,157	\$ 1,615,457	\$ -
<u>USE OF FUNDS:</u>					
Capital Improvements:					
Bamore Road Upgrade (CP0703)	\$ 2,697,268	\$ 2,697,268	\$ -	\$ -	\$ -
Bamore Road Phase III (CP1211)	100,000	100,000	-	-	-
Bathrooms at Parks	613,230	613,230	-	-	-
Blume Road Improvements (CP0908)	432,844	432,844	-	-	-
Downtown Sidewalk	215,481	215,481	-	-	-
Dry Creek Drainage (CP0602)	611,798	611,798	-	-	-
Dry Creek Drainage (CP1405)	1,592,764	-	1,592,764	1,641,336	(A)
Emergency Communications	432,021	432,021	-	-	-
Inspections	59,423	59,423	-	-	-
Park Improvements	295,837	295,837	-	-	-
School Sidewalks	215,924	215,924	-	-	-
Seabourne Creek Drainage Phase II (CP9813)	1,728,092	1,829,115	-	-	-
Seabourne Creek Park Sports Facility	2,552,639	2,552,639	-	-	-
	-	-	-	-	-
Subtotal	11,547,321	10,055,580	1,592,764	1,641,336	-
Other Costs and Expenses:					
81 60 Cost of Issuance	322,278	322,278	-	-	-
90 20 Transfer to Debt Service	-	5,333	-	-	-
Refunding of Debt	5,265,355	5,265,355	-	-	-
Subtotal	5,587,633	5,592,966	-	-	-
TOTAL USE OF FUNDS	\$ 17,134,954	\$ 15,648,546	\$ 1,592,764	\$ 1,641,336	\$ -

(A) - Remaining Project Estimate will carry-over to FY2015.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

2010A CERTIFICATES OF OBLIGATION

FUND: 418

Classification	Project Budget	Prior Years Actual	2013-14 Budget	Project Estimate	2014-15 Budget
2010 CERTIFICATES OF OBLIGATION FUND SUMMARY					
<u>RESOURCES:</u>					
Beginning Balance	\$ -	\$ -	\$ 133,337	\$ 133,337	-
Revenues & Transfers In	2,800,000	2,805,029	-	25	-
TOTAL FUNDS AVAILABLE	\$ 2,800,000	\$ 2,805,029	\$ 133,337	\$ 133,362	\$ -
<u>USES/DEDUCTIONS:</u>					
Expenditures & Transfers Out	\$ 2,905,095	\$ 2,671,692	\$ 133,362	\$ 133,362	\$ -
<u>ENDING FUND BALANCE:</u>					
Total Ending Balance	\$ (105,095)	\$ 133,337	\$ (25)	\$ -	\$ -
FUND TOTAL	\$ 2,800,000	\$ 2,805,029	\$ 133,337	\$ 133,362	\$ -

~ SOURCES AND USES OF FUNDS ~

<u>SOURCE OF FUNDS:</u>					
451-0000 Interest Earnings	\$ -	\$ 5,029	\$ -	\$ 25	\$ -
474-1000 Proceeds from Debt Issuance	2,800,000	2,800,000	-	-	-
TOTAL SOURCES OF FUNDS	\$ 2,800,000	\$ 2,805,029	\$ -	\$ 25	\$ -

USE OF FUNDS:

Capital Improvements:					
57 10 Brazos TC Reimbursement	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -
70 30 Water Reuse (CP1105)	149,000	12,230	28,242	28,242	-
70 35 FM 2218 Widening (CP0201)	600,000	503,898	-	-	-
70 35 Spacek Rd Improvements Phase II (CP1212)	1,634,993	1,626,000	8,993	8,993	(A)
70 35 Seabourne Creek Drainage Phase III (CP1403)	96,102	-	96,127	96,127	(A)
Subtotal	2,780,095	2,442,128	133,362	133,362	-
Other Costs and Expenses:					
81 60 Issuance costs	50,000	49,148	-	-	-
90 25 Inspections	75,000	75,000	-	-	-
95 01 Transfer to W/WW Fund	-	105,416	-	-	-
Subtotal	125,000	229,564	-	-	-
TOTAL USE OF FUNDS	\$ 2,905,095	\$ 2,671,692	\$ 133,362	\$ 133,362	\$ -

(A) - Remaining Project Estimate will carry-over to FY2015.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

2010B CERTIFICATES OF OBLIGATION

FUND: 419

Classification	Project Budget	Prior Years Actual	2013-14 Budget	Project Estimate	2014-15 Budget
2010 CERTIFICATES OF OBLIGATION FUND SUMMARY					
<u>RESOURCES:</u>					
Beginning Balance	\$ -	\$ -	\$ 880,196	\$ 880,196	\$ 551,595
Revenues & Transfers In	7,950,209	7,950,209	-	500	-
TOTAL FUNDS AVAILABLE	\$ 7,950,209	\$ 7,950,209	\$ 880,196	\$ 880,696	\$ 551,595
<u>USES/DEDUCTIONS:</u>					
Expenditures & Transfers Out	\$ 7,882,894	\$ 7,070,013	\$ 818,336	\$ 329,101	\$ 551,595
<u>ENDING FUND BALANCE:</u>					
Total Ending Balance	\$ 67,315	\$ 880,196	\$ 61,860	\$ 551,595	\$ -
FUND TOTAL	\$ 7,950,209	\$ 7,950,209	\$ 880,196	\$ 880,696	\$ 551,595

~ SOURCES AND USES OF FUNDS ~

<u>SOURCE OF FUNDS:</u>					
451-0000 Interest Earnings	\$ 29,489	\$ 29,489	\$ -	\$ 500	\$ -
474-1000 Proceeds from Debt Issuance	7,730,000	7,730,000	-	-	-
481-9101 Transfer from General Fund	25,000	25,000	-	-	-
481-9212 Transfer from Hotel/Motel Fund	58,500	58,500	-	-	-
481-9519 Transfer from Energy Efficiency Project	102,993	102,993	-	-	-
481-9522 Transfer from WWTP#1A Wtr Reuse	4,227	4,227	-	-	-
TOTAL SOURCES OF FUNDS	\$ 7,950,209	\$ 7,950,209	\$ -	\$ 500	\$ -

USE OF FUNDS:

Capital Improvements:					
70 21 Animal Control Facility (CP1101)	\$ 715,156	\$ 652,587	\$ 66,656	\$ 66,656	\$ -
70 22 Administrative Offices (CP1210)	510,066	20,831	489,235	-	-
70 23 Civic Center HVAC (CP1106)	883,445	883,445	-	-	-
70 31 Blume Road (CP0908)	4,760,000	4,760,000	-	-	-
70 32 Bryan Road (CP1103)	240,000	20,114	219,886	219,886	551,595
70 33 Sewer Infiltration (CP1309)	575,000	510,280	22,439	22,439	-
70 34 Terry HS Reuse Project (CP1105)	199,227	179,107	20,120	20,120	-
95 01 Transfer to W/WW Fund	-	43,649	-	-	-
Subtotal	7,882,894	7,070,013	818,336	329,101	551,595
TOTAL USE OF FUNDS	\$ 7,882,894	\$ 7,070,013	\$ 818,336	\$ 329,101	\$ 551,595

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

2012 CERTIFICATES OF OBLIGATION

FUND: 420

Classification	Project Budget	Prior Years Actual	2013-14 Budget	Project Estimate	2014-15 Budget
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2012 CERTIFICATES OF OBLIGATION FUND SUMMARY

RESOURCES:

Beginning Balance	\$ -	\$ -	\$ 2,519,783	\$ 2,519,783	\$ 655,187
Revenues & Transfers In	8,600,000	8,629,415	-	351,093	-
TOTAL FUNDS AVAILABLE	\$ 8,600,000	\$ 8,629,415	\$ 2,519,783	\$ 2,870,876	\$ 655,187

USES/DEDUCTIONS:

Expenditures & Transfers Out	\$ 8,600,000	\$ 6,109,632	\$ 2,384,063	\$ 2,215,689	\$ 655,187
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ENDING FUND BALANCE:

Total Ending Balance	\$ -	\$ 2,519,783	\$ 135,720	\$ 655,187	\$ -
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FUND TOTAL

	\$ 8,600,000	\$ 8,629,415	\$ 2,519,783	\$ 2,870,876	\$ 655,187
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~ SOURCES AND USES OF FUNDS ~

SOURCE OF FUNDS:

451-0000 Interest Earnings	\$ -	\$ 29,415	\$ -	\$ 1,800	\$ -
474-1000 Proceeds from Debt Issuance	8,600,000	8,600,000	-	-	-
481-9229 Transf from Fire Station No. 3 Const. Fund	-	-	-	349,293	-
TOTAL SOURCES OF FUNDS	\$ 8,600,000	\$ 8,629,415	\$ -	\$ 351,093	\$ -

USE OF FUNDS:

Capital Improvements:

70 10 Fire Station No. 3 - Land (CP1203)	\$ 500,000	\$ 484,937	\$ -	\$ -	\$ -
70 20 Fire Station No. 3 - Building (CP1203)	2,090,000	1,400,859	761,765	761,765	-
70 31 Water Well #5 Tank (CP1204)	2,800,000	2,254,246	545,754	545,754	-
70 32 Water Reuse Projects (CP0905 & CP1105)	1,400,000	716,830	683,170	683,170	(A)
70 33 Blume Rd Phase II (CP0908)	525,000	356,626	168,374	-	-
70 33 Seabourne Creek Drainage Phase III (CP1403)	-	-	-	-	218,374
70 34 Bryan Rd (CP1103)	150,000	-	150,000	150,000	436,813
70 36 Hwy 36 Drainage (CP1205)	75,000	-	75,000	75,000	-

Subtotal	7,540,000	5,213,498	2,384,063	2,215,689	655,187
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Other Costs and Expenses:

81 60 Cost of Issuance	250,000	86,134	-	-	-
91 01 Transfer to General Fund - Fire Truck	810,000	810,000	-	-	-

Subtotal	1,060,000	896,134	-	-	-
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TOTAL USE OF FUNDS	\$ 8,600,000	\$ 6,109,632	\$ 2,384,063	\$ 2,215,689	\$ 655,187
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**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

2012A & 2013A CERTIFICATES OF OBLIGATION

FUND: 421

Classification	Project Budget	Prior Years Actual	2013-14 Budget	Project Estimate	2014-15 Budget
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2012A & 2013A CERTIFICATES OF OBLIGATION FUND SUMMARY

RESOURCES:

Beginning Balance	\$ -	\$ -	\$ 393,254	\$ 393,254	\$ 72,202
Revenues & Transfers In	1,850,000	1,908,435	-	69	-
TOTAL FUNDS AVAILABLE	\$ 1,850,000	\$ 1,908,435	\$ 393,254	\$ 393,323	\$ 72,202

USES/DEDUCTIONS:

Expenditures & Transfers Out	\$ 1,850,000	\$ 1,515,181	\$ 321,121	\$ 321,121	\$ 72,202
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ENDING FUND BALANCE:

Total Ending Balance	\$ -	\$ 393,254	\$ 72,133	\$ 72,202	\$ -
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FUND TOTAL

	\$ 1,850,000	\$ 1,908,435	\$ 393,254	\$ 393,323	\$ 72,202
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~ SOURCES AND USES OF FUNDS ~

SOURCE OF FUNDS:

451-0000 Interest Earnings	\$ -	\$ 70	\$ -	\$ 69	\$ -
474-1000 Proceeds from Debt Issuance	1,850,000	1,835,000	-	-	-
474-1100 Bond Premium	-	73,365	-	-	-
TOTAL SOURCES OF FUNDS	\$ 1,850,000	\$ 1,908,435	\$ -	\$ 69	\$ -

USE OF FUNDS:

Capital Improvements:

70 40 Police Safety Comm. System (CP1303)	\$ 1,750,000	\$ 1,428,879	\$ 321,121	\$ 321,121	\$ 72,202
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Subtotal	1,750,000	1,428,879	321,121	321,121	72,202
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Other Costs and Expenses:

81 60 Cost of Issuance	100,000	86,302	-	-	-
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Subtotal	100,000	86,302	-	-	-
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TOTAL USE OF FUNDS	\$ 1,850,000	\$ 1,515,181	\$ 321,121	\$ 321,121	\$ 72,202
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**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

2013 CERTIFICATES OF OBLIGATION

FUND: 422

Classification	Project Budget	Prior Years Actual	2013-14 Budget	Project Estimate	2014-15 Budget
2013 CERTIFICATES OF OBLIGATION FUND SUMMARY					
<u>RESOURCES:</u>					
Beginning Balance	\$ -	\$ -	\$ 6,957,649	\$ 6,957,649	\$ 966,453
Revenues & Transfers In	9,094,950	9,099,022	2,000	2,000	2,000
TOTAL FUNDS AVAILABLE	\$ 9,094,950	\$ 9,099,022	\$ 6,959,649	\$ 6,959,649	\$ 968,453
<u>USES/DEDUCTIONS:</u>					
Expenditures & Transfers Out	\$ 9,000,000	\$ 2,141,373	\$ 6,645,936	\$ 5,993,196	\$ 968,453
<u>ENDING FUND BALANCE:</u>					
Total Ending Balance	94,950	6,957,649	313,713	966,453	-
FUND TOTAL	\$ 9,094,950	\$ 9,099,022	\$ 6,959,649	\$ 6,959,649	\$ 968,453
~ SOURCES AND USES OF FUNDS ~					
<u>SOURCE OF FUNDS:</u>					
451-0000 Interest Earnings	\$ -	\$ 4,072	\$ 2,000	\$ 2,000	\$ 2,000
474-1000 Proceeds from Debt Issuance	9,000,000	9,000,000	-	-	-
474-1100 Bond Premium	94,950	94,950	-	-	-
TOTAL SOURCES OF FUNDS	\$ 9,094,950	\$ 9,099,022	\$ 2,000	\$ 2,000	\$ 2,000
<u>USE OF FUNDS:</u>					
Capital Improvements:					
70 10 One Way Pairs - Land (CP1213)	\$ 500,000	\$ 455,714	\$ 44,286	\$ 44,286	\$ -
70 31 Airport Ave Phase I (CP1304)	2,400,000	208,685	2,191,315	1,811,315	-
70 31 Airport Ave Phase II (CP1502)	-	-	-	380,000	(A)
70 32 Bamore Rd Phase III (CP1211)	1,450,000	692,252	757,748	727,748	-
70 32 Bamore Rd Phase IV (CP1317)	250,000	12,841	237,159	-	(A)
70 33 Bryan Rd (CP1103)	500,000	-	500,000	767,159	(A)
70 34 Old Richmond Rd (CP1305)	500,000	-	500,000	500,000	(A)
70 35 School Sidewalks (CP1306)	350,000	126,188	223,812	203,118	-
70 35 Repair Sidewalks (CP1315)	250,000	-	250,000	270,694	(A)
70 36 Ave H and Ave I Adjustment (CP1213)	1,452,000	545,592	906,409	906,409	968,453
70 37 Water Plant No 5 Exp (CP1204)	1,048,000	12,793	1,035,207	382,467	-
Subtotal	8,700,000	2,054,065	6,645,936	5,993,196	968,453
Other Costs and Expenses:					
81 60 Cost of Issuance/Contingency	300,000	87,308	-	-	-
Subtotal	300,000	87,308	-	-	-
TOTAL USE OF FUNDS	\$ 9,000,000	\$ 2,141,373	\$ 6,645,936	\$ 5,993,196	\$ 968,453

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

2014 CERTIFICATES OF OBLIGATION

FUND: 423

Classification	Project Budget	Prior Years Actual	2013-14 Budget	Project Estimate	2014-15 Budget
2014 CERTIFICATES OF OBLIGATION FUND SUMMARY					
<u>RESOURCES:</u>					
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues & Transfers In	-	-	5,529,400	5,529,400	-
TOTAL FUNDS AVAILABLE	\$ -	\$ -	\$ 5,529,400	\$ 5,529,400	\$ -
<u>USES/DEDUCTIONS:</u>					
Expenditures & Transfers Out	\$ -	\$ -	\$ 5,529,400	\$ 5,529,400	\$ -
<u>ENDING FUND BALANCE:</u>					
Total Ending Balance	-	-	-	-	-
FUND TOTAL	\$ -	\$ -	\$ 5,529,400	\$ 5,529,400	\$ -

~ SOURCES AND USES OF FUNDS ~

<u>SOURCE OF FUNDS:</u>					
451-0000 Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
474-1000 Proceeds from Debt Issuance	-	-	5,000,000	5,000,000	-
481-9501 Transfer from WWW Fund	-	-	529,400	529,400	-
TOTAL SOURCES OF FUNDS	\$ -	\$ -	\$ 5,529,400	\$ 5,529,400	\$ -
<u>USE OF FUNDS:</u>					
Capital Improvements:					
70 31 Lift Station No. 11 (CP1411)	\$ -	\$ -	\$ 1,260,000	\$ 1,260,000	(A)
70 32 Sanitary Sewer Pipe Bursting (CP1410)	-	-	4,269,400	4,269,400	(A)
Subtotal	-	-	5,529,400	5,529,400	-
TOTAL USE OF FUNDS	\$ -	\$ -	\$ 5,529,400	\$ 5,529,400	\$ -

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

BAMORE RD COUNTY MOBILITY PROJECT

FUND: 430

Classification	Project Budget	Prior Years Actual	2013-14 Budget	Project Estimate	2014-15 Budget
BAMORE RD COUNTY MOBILITY PROJECT FUND SUMMARY					
<u>RESOURCES:</u>					
Beginning Balance	\$ -	\$ -	\$ 260,414	\$ 260,414	\$ -
Revenues & Transfers In	1,896,755	1,897,141	978,406	978,501	-
TOTAL FUNDS AVAILABLE	\$ 1,896,755	\$ 1,897,141	\$ 1,238,820	\$ 1,238,915	\$ -
<u>USES/DEDUCTIONS:</u>					
Expenditures & Transfers Out	\$ 1,590,637	\$ 1,636,727	\$ 1,238,915	\$ 1,238,915	\$ -
<u>ENDING FUND BALANCE:</u>					
Total Ending Balance	306,118	260,414	(95)	-	-
FUND TOTAL	\$ 1,896,755	\$ 1,897,141	\$ 1,238,820	\$ 1,238,915	\$ -

~ SOURCES AND USES OF FUNDS ~

<u>SOURCE OF FUNDS:</u>					
423-2000 Intergov Revenue - Fort Bend County	\$ 1,572,467	\$ 1,572,467	\$ 978,406	\$ 978,406	\$ -
423-4000 Intergov Revenue - Other Gov Entities	324,288	324,288	-	-	-
451-0000 Interest earnings	-	386	-	95	-
TOTAL SOURCES OF FUNDS	\$ 1,896,755	\$ 1,897,141	\$ 978,406	\$ 978,501	\$ -

USE OF FUNDS:

Capital Improvements:

70 35 Bamore Road Phase II	-	1,284,800	-	-	-
70 35 Bamore Road Phase III (CP1211)	\$ 1,017,452	\$ 351,927	\$ 665,730	\$ 665,730	(A)
70 35 Bamore Road Phase IV (CP1317)	573,185	-	573,185	573,185	(A)
Subtotal	1,590,637	1,636,727	1,238,915	1,238,915	-
TOTAL USE OF FUNDS	\$ 1,590,637	\$ 1,636,727	\$ 1,238,915	\$ 1,238,915	\$ -

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

SPACEK RD COUNTY MOBILITY PROJECT

FUND: 431

Classification	Project Budget	Prior Years Actual	2013-14 Budget	Project Estimate	2014-15 Budget
SPACEK RD COUNTY MOBILITY PROJECT FUND SUMMARY					
<u>RESOURCES:</u>					
Beginning Balance	\$ -	\$ -	\$ 656,865	\$ 656,865	\$ 687
Revenues & Transfers In	656,303	656,865	-	125	968,392
TOTAL FUNDS AVAILABLE	\$ 656,303	\$ 656,865	\$ 656,865	\$ 656,990	\$ 969,079
<u>USES/DEDUCTIONS:</u>					
Expenditures & Transfers Out	\$ 656,303	\$ -	\$ 656,303	\$ 656,303	\$ 969,079
<u>ENDING FUND BALANCE:</u>					
Total Ending Balance	-	656,865	562	687	-
FUND TOTAL	\$ 656,303	\$ 656,865	\$ 656,865	\$ 656,990	\$ 969,079

~ SOURCES AND USES OF FUNDS ~

<u>SOURCE OF FUNDS:</u>					
423-2000 Intergov Revenue - Fort Bend County	\$ 504,578	\$ 504,578	\$ -	\$ -	\$ 968,392
423-4000 Intergov Revenue - Other Gov Entities	151,725	151,725	-	-	-
451-0000 Interest Earnings	-	562	-	125	-
TOTAL SOURCES OF FUNDS	\$ 656,303	\$ 656,865	\$ -	\$ 125	\$ 968,392

USE OF FUNDS:

Capital Improvements:					
70 35 Spacek Road Imp. Phase II (CP1212)	\$ 656,303	\$ -	\$ 656,303	\$ 656,303	\$ 969,079
Subtotal	656,303	-	656,303	656,303	969,079
TOTAL USE OF FUNDS	\$ 656,303	\$ -	\$ 656,303	\$ 656,303	\$ 969,079

CITY OF ROSENBERG, TEXAS
2014-15 BUDGET

BRYAN RD COUNTY MOBILITY PROJECT

FUND: 433

Classification	Project Budget	Prior Years Actual	2013-14 Budget	Project Estimate	2014-15 Budget
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BRYAN RD COUNTY MOBILITY PROJECT FUND SUMMARY

RESOURCES:

Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues & Transfers In	-	-	-	-	5,800,000
TOTAL FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -	\$ 5,800,000

USES/DEDUCTIONS:

Expenditures & Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 5,800,000
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ENDING FUND BALANCE:

Total Ending Balance	-	-	-	-	-
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FUND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 5,800,000
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~ SOURCES AND USES OF FUNDS ~

SOURCE OF FUNDS:

423-2000 Intergov Revenue - Fort Bend County	\$ -	\$ -	\$ -	\$ -	\$ 5,800,000
TOTAL SOURCES OF FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 5,800,000

USE OF FUNDS:

Capital Improvements:

70 35 Bryan Rd County Mobility (CP1103)	\$ -	\$ -	\$ -	\$ -	\$ 5,800,000
Subtotal	-	-	-	-	5,800,000
TOTAL USE OF FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 5,800,000

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

AIRPORT RD COUNTY MOBILITY PROJECT

FUND: 434

Classification	Project Budget	Prior Years Actual	2013-14 Budget	Project Estimate	2014-15 Budget
AIRPORT RD COUNTY MOBILITY PROJECT FUND SUMMARY					
<u>RESOURCES:</u>					
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues & Transfers In	-	-	800,000	800,000	2,200,000
TOTAL FUNDS AVAILABLE	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 2,200,000
<u>USES/DEDUCTIONS:</u>					
Expenditures & Transfers Out	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 2,200,000
<u>ENDING FUND BALANCE:</u>					
Total Ending Balance	-	-	-	-	-
FUND TOTAL	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 2,200,000

~ SOURCES AND USES OF FUNDS ~

<u>SOURCE OF FUNDS:</u>					
423-2000 Intergov Revenue - Fort Bend County	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 2,200,000
TOTAL SOURCES OF FUNDS	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 2,200,000
<u>USE OF FUNDS:</u>					
Capital Improvements:					
70 31 Airport Ave Phase I (CP1304)	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -
70 31 Airport Ave Phase II (CP1502)	-	-	-	-	2,200,000
Subtotal	-	-	800,000	800,000	2,200,000
TOTAL USE OF FUNDS	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 2,200,000



INTERNAL SERVICE FUNDS



Blue Cross Blue Shield



Texas



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 for City employees, eligible retirees and covered dependents. It is funded by premiums from the General Fund, Water and Wastewater Fund, Fire Station No. 3 Operating Fund, Technology Fund, and Civic Center 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, 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 and Civic Center Funds.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND EQUITY**

ALL INTERNAL SERVICE FUNDS

2014-15 BUDGET				
	Insurance Fund	Fleet Replacement Fund	Technology Fund	2014-15 Budget Total
<u>RESOURCES:</u>				
Total beginning balance	\$ 911,721	\$ 3,437,702	\$ 325,901	\$ 4,675,324
<u>REVENUES:</u>				
Insurance premiums	\$ 2,387,025	\$ -	\$ -	\$ 2,387,025
Service charges	-	592,634	750,811	1,343,445
Interest earnings	600	1,950	500	3,050
Insurance Proceeds	-	-	-	-
Miscellaneous	-	25,839	500	26,339
TOTAL REVENUES	2,387,625	620,423	751,811	3,759,859
TOTAL FUNDS AVAILABLE	\$ 3,299,346	\$ 4,058,125	\$ 1,077,712	\$ 8,435,183
<u>EXPENDITURES/EXPENSES:</u>				
Personnel and Benefits	\$ -	\$ -	\$ 264,051	\$ 264,051
Supplies	-	-	12,010	12,010
Maintenance & services	2,387,025	-	474,750	2,861,775
Subtotal	2,387,025	-	750,811	3,137,836
Capital outlay	-	218,000	80,742	298,742
TOTAL EXPENDITURES	\$ 2,387,025	\$ 218,000	\$ 831,553	\$ 3,436,578
<u>ENDING FUND BALANCE:</u>				
Total ending balance	912,321	3,840,125	246,159	4,998,605
Designated balances	-	-	-	-
Undesignated balance	912,321	3,840,125	246,159	4,998,605
FUND TOTAL	\$ 3,299,346	\$ 4,058,125	\$ 1,077,712	\$ 8,435,183

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Insurance	DEPARTMENT: Insurance	FUNCTION: Insurance	ACCOUNT: 601-0000-610
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PROGRAM DESCRIPTION:

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

FY2015 BUDGET NOTES:

1. The health insurance premiums decreased by approximately five percent (5%). However, the overall costs are greater due to the additional personnel and an increase in the participation level.
2. The dental insurance premiums increased due to an increase in the participation level by City employees. This cost is covered 100% by the employees.
3. Long-term disability coverage was added for all full-time City employees. The cost for the coverage will be paid by the City.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

INSURANCE FUND

FUND: 601

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
INSURANCE FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 752,318	\$ 753,218	\$ 771,642	\$ 771,642	\$ 911,721
Revenues and Transfers In	<u>2,204,448</u>	<u>2,214,179</u>	<u>2,214,179</u>	<u>2,234,779</u>	<u>2,387,625</u>
Total Funds Available	<u>\$ 2,956,766</u>	<u>\$ 2,967,397</u>	<u>\$ 2,985,821</u>	<u>\$ 3,006,421</u>	<u>\$ 3,299,346</u>
 Uses/Deductions:					
Expenditures and Transfers Out	2,185,124	2,074,100	2,074,100	2,094,700	2,387,025
 Ending Fund Balance:					
Total Ending Balance	771,642	893,297	911,721	911,721	912,321
Fund Total	<u>\$ 2,956,766</u>	<u>\$ 2,967,397</u>	<u>\$ 2,985,821</u>	<u>\$ 3,006,421</u>	<u>\$ 3,299,346</u>
 Net Revenues (Expenditures)	 19,324	 140,079	 140,079	 140,079	 600

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

INSURANCE FUND

FUND: 601

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
451-0000 Interest Earnings	\$ 795	\$ 600	\$ 600	\$ 600	\$ 600	
472-1000 General Fund Insurance Premium	1,343,812	1,223,052	1,223,052	1,223,052	1,323,176	
472-2000 W/WW Fund Insurance Premium	151,121	153,103	153,103	153,103	154,692	
472-2500 Fire Station No.3 Operating Ins Prem	-	51,870	51,870	51,870	58,898	
472-3000 Information Services Fund Ins Prem	10,161	10,193	10,193	10,193	19,747	
472-3500 Civic Center Fund Insurance Premium	-	23,687	23,687	23,687	22,769	
472-8000 Hotel/Motel Fund Insurance Premium	6,390	1,274	1,274	1,274	-	
472-4000 Employees' Health Ins. Premiums	439,545	495,000	495,000	495,000	494,482	
472-4200 Employees' Dental Ins. Premiums	87,831	85,400	85,400	106,000	106,000	
472-4500 Employees' Flex Spending Contributions	38,013	42,000	42,000	42,000	42,000	
472-6000 Retirees' Insurance Premium	54,780	56,000	56,000	56,000	58,500	
472-6500 Long Term Disability	-	-	-	-	34,761	
472-7000 Administrative Fees - General Fund	66,000	66,000	66,000	66,000	66,000	
472-7500 Administrative Fees - W/WW Fund	6,000	6,000	6,000	6,000	6,000	
TOTAL REVENUES	\$ 2,204,448	\$ 2,214,179	\$ 2,214,179	\$ 2,234,779	\$ 2,387,625	7.8%
EXPENDITURES:						
Maintenance and Services	\$ 2,185,124	\$ 2,074,100	\$ 2,074,100	\$ 2,094,700	\$ 2,387,025	15.1%
TOTAL EXPENDITURES	\$ 2,185,124	\$ 2,074,100	\$ 2,074,100	\$ 2,094,700	\$ 2,387,025	15.1%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
Maintenance and Services:						
42 55 Administrative Fees	\$ 35,507	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
51 10 Health Insurance Premiums	1,994,008	1,875,000	1,875,000	1,875,000	2,132,264	
51 25 Dental Insurance Premiums	96,211	85,400	85,400	106,000	106,000	
51 30 Flex Spending Insurance Claims	41,036	42,000	42,000	42,000	42,000	
51 35 Long Term Disability	-	-	-	-	34,761	
51 40 Life Insurance Premiums	8,312	10,000	10,000	10,000	10,000	
52 20 Postage	46	200	200	200	200	
57 10 Other Contractual Services	10,003	11,500	11,500	11,500	11,800	
Subtotal	2,185,124	2,074,100	2,074,100	2,094,700	2,387,025	15.1%
Total Expenditures	\$ 2,185,124	\$ 2,074,100	\$ 2,074,100	\$ 2,094,700	\$ 2,387,025	15.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Fleet Replacement	DEPARTMENT: Fleet Replacement	FUNCTION: Fleet Replacement	ACCOUNT: 602-0000-610
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PROGRAM DESCRIPTION:

The Fleet Replacement Fund, accounts for lease revenues charged to the General Fund, Fire Station No. 3 Operating Fund and the Water/ Wastewater 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.

PERFORMANCE INDICATORS:

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Estimate</u>	<u>2014-15</u> <u>Projected</u>
Average age of fleet	4.87	4.89	4.75
Percent of the fleet recommended for replacement	4%	6%	8%

FY2015 BUDGET NOTES:

1. The following six (6) vehicles are recommended for replacement in FY2015:
 - a. Parks and Recreation (2002 Ford F-150)
 - b. Parks and Recreation (2002 Ford F-150)
 - c. Police (2004 Ford F-150)
 - d. Police (2006 Ford Crown Victoria)
 - e. Police (2008 Dodge Charger)
 - f. Water Production (2003 Chevy C-1500)
2. History of vehicles replaced:
 - 2011-12 - Replaced nine (9) vehicles
 - 2012-13 - Replaced three (3) vehicles and purchased a dump truck
 - 2013-14 - Replaced four (4) vehicles
 - 2014-15 - Recommend replacing six (6) vehicles

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FLEET REPLACEMENT FUND

FUND: 602

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
FLEET REPLACEMENT FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 3,008,414	\$ 3,314,225	\$ 3,273,808	\$ 3,273,808	\$ 3,437,702
Revenues and Transfers In	<u>539,679</u>	<u>550,496</u>	<u>567,366</u>	<u>567,366</u>	<u>620,423</u>
Total Funds Available	<u>3,548,093</u>	<u>3,864,721</u>	<u>3,841,174</u>	<u>3,841,174</u>	<u>4,058,125</u>
Uses/Deductions:					
Expenditures and Transfers Out	274,285	122,000	507,772	403,472	218,000
Ending Fund Balance:					
Total Ending Balance	<u>3,273,808</u>	<u>3,742,721</u>	<u>3,333,402</u>	<u>3,437,702</u>	<u>3,840,125</u>
Fund Total	<u>\$ 3,548,093</u>	<u>\$ 3,864,721</u>	<u>\$ 3,841,174</u>	<u>\$ 3,841,174</u>	<u>\$ 4,058,125</u>
Net Revenues (Expenditures)	265,394	428,496	59,594	163,894	402,423

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FLEET REPLACEMENT FUND

FUND: 602

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
451-0000 Interest Earnings	\$ 2,634	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950	
467-1000 Insurance Proceeds	-	-	16,870	16,870	-	
469-0000 Miscellaneous Income	17,617	-	-	-	-	
473-1000 Lease Revenue - General Fund	451,526	464,727	464,727	464,727	511,467	
473-2000 Lease Revenue - Water/WW Fund	37,453	46,066	46,066	46,066	51,764	
473-2500 Lease Rev-Fire Station No.3 Operating	-	29,403	29,403	29,403	29,403	
473-3000 Loan Payment Revenue	30,450	8,350	8,350	8,350	25,839	
TOTAL REVENUES	\$ 539,679	\$ 550,496	\$ 567,366	\$ 567,366	\$ 620,423	9.4%
EXPENDITURES:						
Capital Outlay	\$ 274,285	\$ 122,000	\$ 507,772	\$ 403,472	\$ 218,000	-57.1%
TOTAL EXPENDITURES	\$ 274,285	\$ 122,000	\$ 507,772	\$ 403,472	\$ 218,000	-57.1%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Capital Outlay:						
70 42 Motor Vehicles	\$ 274,285	\$ 122,000	\$ 507,772	\$ 403,472	\$ 218,000	
Subtotal	274,285	122,000	507,772	403,472	218,000	-57.1%
Total Expenditures	\$ 274,285	\$ 122,000	\$ 507,772	\$ 403,472	\$ 218,000	-57.1%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**FLEET REPLACEMENT FUND
VEHICLES SCHEDULED TO BE REPLACED**

<u>Code Enforcement - 101-1935</u>	<u>Projected Replacement Cost</u>
2007 Ford Ranger (01-35-09)	(1)
2007 Ford Ranger (01-35-10)	(1)
2007 Ford Ranger (01-35-11)	(1)
2007 Ford Ranger (01-35-12)	(1)
<u>Health - 101-1941</u>	
2002 Ford F-150 (01-41-01)	(1)
<u>Civic Center - 560-1951</u>	
2001 Ford F-150 (01-24-01)	(1)
<u>Parks and Recreation - 101-1953</u>	
2002 Ford F-150 (01-53-11)	\$ 23,000
2002 Ford F-150 (01-53-12)	\$ 23,000
<u>Police - 101-3000</u>	
2004 Ford F-150 (01-30-56)	\$ 40,000
2006 Ford Crown Victoria (01-30-59)	\$ 54,500
2008 Dodge Charger (01-30-68)	\$ 54,500
2009 Dodge Charger (01-30-80)	(1)
2009 Dodge Charger (01-30-81)	(1)
2009 Dodge Charger (01-30-82)	(1)
2009 Dodge Charger (01-30-83)	(1)
<u>Fire - 101-3100</u>	
2007 Ford Crown Victoria (01-31-03)	(1)
<u>Public Works - 101-5022</u>	
2005 Ford F-150 (01-22-23)	(1)
2005 Ford F-150 (01-22-24)	(1)
<u>Fleet Maintenance - 101-5025</u>	
2005 Ford F-150 (01-25-05)	(1)
<u>Water Production - 501-5052</u>	
2003 Chevy C-1500 (50-52-03)	\$ 23,000
TOTAL EXPENDITURES	\$ 218,000

(1) - Vehicles scheduled for replacement, but replacement is recommended for delay until next fiscal year

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Technology	DEPARTMENT: Technology	FUNCTION: Information Services	ACCOUNT: 603-1220-610
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MISSION STATEMENT:

To build and enable a leading digital city; and to provide innovative technology solutions that support City departments in delivering quality services to the community and that promote transparency, open government, citizen engagement, and sound resource management practices throughout the organization.

PROGRAM DESCRIPTION:

The Technology Department, under the direction and supervision of the Director of Technology, is primarily responsible for directing, coordinating and managing the planning, installation, implementation, and maintenance of, and training related to the City's information systems. The Department handles day-to-day system and user support, and coordinates with vendors as required.

STRATEGIC PLAN GOALS:

- ❖ *The City of Rosenberg will increase the public's confidence in the City of Rosenberg, it's staff and it's services.*

Department Goal #1: Standardize and enhance internal service delivery.

Objectives:

- Recruit, retain, and train highly qualified staff.
- Champion career development and excellence in service provision.
- Shift outsourced routine services to Technology staff.
- Set Technology service level standards and track progress.
- Work with all departments to fix immediate needs and determine long-range goals.
- Audit Technology Infrastructure and create system lifecycles for all equipment.
- Implement automation where possible for daily departmental tasks.

Department Goal #2: Upgrade technology infrastructure and formalize information security.

Objectives:

- Update email and computer usage policies for improved public service, transparency, and efficiency.
- Institute organizational workflows through technology solutions.
- Upgrade City's Intranet site and implement tools for improved internal collaboration.
- Implement cloud-based communication and productivity suite.

Department Goal #3: Lay groundwork for deployment of digital city capabilities.

Objectives:

- In conjunction with GIS, design, purchase and deploy foundational equipment for city-wide GIS System and eventual online mapping.
- Begin to bring disparate functional systems together with technology systems framework.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Technology	DEPARTMENT: Technology	FUNCTION: Information Services	ACCOUNT: 603-1220-610
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PERFORMANCE INDICATORS:

	FY 14 Estimates
Hours of total training for Technology staff	3
Technology support request resolved	2000
Average completion time on Technology request	8 days
Core technology applications supported	24
Percent of applications delivering 100% of their planned scope	4%
Terabytes of Data Stored	13.2
Virtualized Servers (out of 16)	0%

Note: The indicators provided above are estimates for FY14 intended to establish a baseline. The categories represent new indicators derived from the Technology Department’s Strategic Plan and strategic departmental goals. Progress for these goals will be monitored at least quarterly, so that accurate benchmarks can be set for forthcoming fiscal years.

FY2015 BUDGET NOTES:

1. Departmental staff changed from an IS Manager and an IS Specialist to a Director of Technology (FY2014), two Information Technology Specialists (FY2014), and one-half of an administrative assistant (FY2015).
2. The appropriation for Dues, Subscriptions and Memberships was increased to include the implementation of City-wide training/policy management system, social media archiving (if required), and CLEAR investigative platform for the Police Department, all of which are software as a service (SAAS) and subscription based.
3. Telephone/Communications was increased for City-wide bandwidth increase.
4. An increase to Computer Software Repair and Maintenance is included for across the board service contract escalations. This line item will be reviewed in detail in FY2015 to identify savings opportunities. An additional \$10,000 was added to this line item to cover annual fees for Arc GIS licenses required for City-wide foundational equipment.
5. The Machinery and Equipment line item has been increased to allow for the replacement and upgrading of the cities network infrastructure, servers, and core software licenses. An additional \$20,742 has been added to cover a portion of the costs associated with the purchase of GIS foundational equipment and licenses. (The remaining \$50,000 of the GIS project will be funded out of the RDC budget (225-7000-540-7030).
6. The appropriation for Computer Hardware/Software, has been increased to allow for expansion of the computer replacement program to cover a larger number of devices.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

TECHNOLOGY FUND

FUND: 603

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
TECHNOLOGY FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 391,282	\$ 360,333	\$ 364,901	\$ 364,901	\$ 325,901
Revenues and Transfers In	<u>575,014</u>	<u>593,423</u>	<u>593,423</u>	<u>593,423</u>	<u>751,811</u>
Total Funds Available	<u>966,296</u>	<u>953,756</u>	<u>958,324</u>	<u>958,324</u>	<u>1,077,712</u>
 Uses/Deductions:					
Expenditures and Transfers Out	\$ 575,447	\$ 632,423	\$ 632,423	\$ 632,423	\$ 831,553
Depreciation	25,948				
 Ending Fund Balance:					
Total Ending Balance	364,901	321,333	325,901	325,901	246,159
Fund Total	<u>\$ 940,348</u>	<u>\$ 953,756</u>	<u>\$ 958,324</u>	<u>\$ 958,324</u>	<u>\$ 1,077,712</u>
 Net Revenues (Expenditures)	 (433)	 (39,000)	 (39,000)	 (39,000)	 (79,742)

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

TECHNOLOGY FUND

FUND: 603

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
451-0000 Interest Earnings	\$ 190	\$ 500	\$ 500	\$ 500	\$ 500	
469-0000 Miscellaneous Income	43	500	500	500	500	
473-1000 Lease Revenue - General Fund	431,086	444,317	444,317	444,317	563,108	
473-2000 Lease Revenue - W/WW Fund	114,956	118,485	118,485	118,485	150,162	
473-3000 Lease Revenue - Civic Center	-	29,621	29,621	29,621	37,541	
473-4000 Lease Revenue - Hotel/Motel Fund	28,739	-	-	-	-	
TOTAL REVENUES	\$ 575,014	\$ 593,423	\$ 593,423	\$ 593,423	\$ 751,811	26.7%
EXPENDITURES:						
Personnel and Benefits	\$ 156,284	\$ 159,907	\$ 159,907	\$ 159,907	\$ 264,051	
Supplies	10,139	11,548	11,548	11,548	12,010	
Maintenance and Services	376,529	420,968	420,968	420,968	474,750	
Subtotal	542,952	592,423	592,423	592,423	750,811	26.7%
Capital Outlay	32,495	40,000	40,000	40,000	80,742	101.9%
TOTAL EXPENDITURES	\$ 575,447	\$ 632,423	\$ 632,423	\$ 632,423	\$ 831,553	31.5%

~ AUTHORIZED POSITIONS ~

Position Title						
Information Services Manager	1.00	1.00	-	-	-	
Director of Technology	-	-	1.00	1.00	1.00	
Information Technology Specialist	1.00	1.00	1.00	2.00	2.00	
Administrative Assistant	-	-	-	-	0.50	
Total Personnel	2.00	2.00	2.00	3.00	3.50	75.0%

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

TECHNOLOGY FUND

FUND: 603

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ EXPENDITURE DETAIL ~						
Personnel and Benefits:						
10 10 Salaries and Wages	\$ 110,731	\$ 113,623	\$ 113,623	\$ 113,623	\$ 192,182	
10 20 Overtime	2,258	2,300	2,300	2,300	2,300	
10 30 Longevity	1,460	1,580	1,580	1,580	-	
20 10 Retirement	17,733	18,075	18,075	18,075	28,964	
20 20 Social Security	8,899	9,180	9,180	9,180	15,284	
20 40 Insurance	10,216	10,193	10,193	10,193	19,747	
20 50 Workers' Compensation	187	156	156	156	260	
20 55 Long Term Disability	-	-	-	-	515	
20 60 Auto Allowance	4,800	4,800	4,800	4,800	4,800	
Subtotal	156,284	159,907	159,907	159,907	264,051	65.1%
Supplies:						
31 10 Office Supplies	63	100	100	100	100	
31 20 Computer Supplies	9,526	10,538	10,538	10,538	11,000	
31 35 Business Expenses	38	100	100	100	100	
31 90 Other Supplies	-	50	50	50	50	
36 20 Computer Maintenance Supplies	199	350	350	350	350	
37 30 Fuel, Oil and Lubricants	313	410	410	410	410	
Subtotal	10,139	11,548	11,548	11,548	12,010	4.0%
Maintenance and Services:						
42 35 Dues, Subscriptions, Memberships	356	800	800	800	21,500	
43 90 Other Professional Services	3,337	11,000	11,000	11,000	11,000	
51 20 General Insurance	349	1,000	1,000	1,000	1,000	
52 10 Telephone/Communications	105,703	119,792	119,792	119,792	128,000	
52 20 Postage	8	50	50	50	50	
52 40 Computer Software Licenses	415	700	700	700	700	
55 10 Education and Training	3,384	4,500	4,500	4,500	4,500	
63 25 Equipment Repair and Maintenance	9,543	11,700	11,700	11,700	12,000	
63 35 Computer Hardware Repair and Maintenance	20,599	18,200	18,200	18,200	20,000	
63 40 Computer Software Repair and Maintenance	232,835	253,226	253,226	253,226	276,000	
Subtotal	376,529	420,968	420,968	420,968	474,750	12.8%
Capital Outlay:						
70 40 Machinery and Equipment	8,623	15,000	15,000	15,000	45,742	
70 41 Computer Hardware/Software	23,872	25,000	25,000	25,000	35,000	
Subtotal	32,495	40,000	40,000	40,000	80,742	101.9%
Total Expenditures	\$ 575,447	\$ 632,423	\$ 632,423	\$ 632,423	\$ 831,553	31.5%



COMPONENT UNIT FUNDS



COMPONENT UNIT FUNDS

Component unit funds are legally separate organizations for which the elected officials of the primary government are financially accountable.

Rosenberg Development Corporation Fund (219) – This fund is used to account for revenues derived from the 0.005% local economic development sales tax, which became effective July 1, 1995. Expenditures are restricted to specific projects outlined in State Law and overseen by the Rosenberg Development Corporation Board.

RDC Projects Fund (225) – This fund is used to account for the various projects that have been funded by the Rosenberg Development Corporation.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

**SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND EQUITY**

RDC SPECIAL REVENUE FUNDS

2014-15 BUDGET			
	Rosenberg Development Corporation Fund (219)	RDC Projects Fund (225)	2014-15 Budget Total
<u>RESOURCES:</u>			
Total Beginning Balance	\$ 2,667,525	\$ 1,257,692	\$ 3,925,218
<u>REVENUES:</u>			
Sales Taxes	3,840,000	-	3,840,000
Other Taxes	-	-	-
Infrastructure Insp. Fees	-	-	-
Municipal Court Revenue	-	-	-
Grants	-	-	-
Interest Earnings	5,000	700	5,700
Transfers In	-	1,355,375	1,355,375
Intergovernmental Revenue	-	-	-
Special Events	-	-	-
Contributions	-	-	-
TOTAL REVENUES	3,845,000	1,356,075	5,201,075
TOTAL FUNDS AVAILABLE	\$ 6,512,525	\$ 2,613,767	\$ 9,126,293
<u>EXPENDITURES/EXPENSES:</u>			
Maintenance and Services	\$ -	\$ 5,000	\$ 5,000
Subtotal	-	5,000	5,000
Capital Outlay	-	1,270,375	1,270,375
Other Expenditures	1,930,094	80,000	2,010,094
Transfers	1,355,375	-	1,355,375
TOTAL EXPENDITURES	3,285,469	1,355,375	4,640,844
<u>ENDING FUND BALANCE:</u>			
Total Ending Balance	3,227,056	1,258,392	4,485,449
Restricted Balance	3,227,056	-	3,227,056
Committed Balance	-	1,258,392	1,258,392
FUND TOTAL	\$ 6,512,525	\$ 2,613,767	\$ 9,126,293

*This is the 2013-14 Adjusted Budget

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: Rosenberg Development Corporation	DEPARTMENT: Rosenberg Development Corporation	FUNCTION: Community Development	ACCOUNT: 219
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PROGRAM DESCRIPTION:

The Rosenberg Development Corporation (RDC) was created as a result of the passage of a 1/2 cent economic development sales tax by the citizens of Rosenberg in January, 1995 and operates as a 4(b) Corporation under the State of Texas Economic Development Act of 1979. The RDC is governed by a Board of Directors of seven, who are appointed by the City Council. Up to three members of the City Council may serve on this Board. The RDC's bylaws require the Board to approve the RDC's budget, which must then be approved by the City Council.

The RDC identifies the following areas, or categories, where economic development funds may be expended: administration, marketing, memberships and services, professional services, and infrastructure. In accordance with the RDC's bylaws, administration expenditures are limited to ten percent (10%) of the expenditure budget. Additionally, state law limits expenditures to ten percent (10%) of revenues for promotional purposes. The RDC also has the power to issue debt, subject to certain restrictions contained in the RDC's articles of incorporation and bylaws.

FY2015 BUDGET NOTES:

1. In FY2015 the RDC Fund will transfer \$1,355,375 to the RDC Projects Fund for various projects.
2. The appropriations for Business Recruitment; Dues, Subscriptions, and Service Contracts; RDC Memberships and Business Retention were moved from Marketing to Memberships and Services.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

ROSENBERG DEVELOPMENT CORPORATION FUND

FUND: 219

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
ROSENBERG DEVELOPMENT CORPORATION FUND SUMMARY					
Resources:					
Total Beginning Balance	\$ 4,177,855	\$ 4,650,911	\$ 4,982,451	\$ 4,982,451	\$ 2,667,525
Revenues and Transfers In	<u>3,503,072</u>	<u>3,450,200</u>	<u>3,450,200</u>	<u>3,805,000</u>	<u>3,845,000</u>
Total Funds Available	<u>7,680,927</u>	<u>8,101,111</u>	<u>8,432,651</u>	<u>8,787,451</u>	<u>6,512,525</u>
Uses/Deductions:					
Expenditures and Transfers	2,698,476	4,096,987	6,591,526	6,119,926	3,285,469
Ending Fund Balance:					
Total Ending Balance	4,982,451	4,004,124	1,841,125	2,667,525	3,227,056
Reserved for Contingency	985,639	1,017,090	999,394	999,394	964,943
Unreserved ending balance	<u>3,996,812</u>	<u>2,987,034</u>	<u>841,731</u>	<u>1,668,131</u>	<u>2,262,113</u>
Fund Total	<u>\$ 7,680,927</u>	<u>\$ 8,101,111</u>	<u>\$ 8,432,651</u>	<u>\$ 8,787,451</u>	<u>\$ 6,512,525</u>
Net Revenues (Expenditures)	804,596	(646,787)	(3,141,326)	(2,314,926)	559,531

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

ROSENBERG DEVELOPMENT CORPORATION FUND

FUND: 219

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
402-0000 Sales Tax	\$ 2,537,622	\$ 2,440,701	\$ 2,440,701	\$ 2,800,000	\$ 2,840,000	
402-1000 BTC 1 Sales Tax	548,834	558,202	558,202	575,000	575,000	
402-2000 BTC 2 Sales Tax	410,794	446,297	446,297	425,000	425,000	
451-0000 Interest Earnings	5,823	5,000	5,000	5,000	5,000	
TOTAL REVENUES	\$ 3,503,072	\$ 3,450,200	\$ 3,450,200	\$ 3,805,000	\$ 3,845,000	11.4%
EXPENDITURES:						
Administration: (219-1000-540)						
31 10 Office Supplies	\$ 706	\$ 1,000	\$ 1,000	\$ 950	\$ 1,000	
31 20 Computer Supplies	-	3,000	3,000	3,000	2,000	
31 35 Board Meeting and Director's Expenses	826	1,700	1,700	600	1,700	
51 20 General Insurance	120	400	400	230	400	
55 10 Education and Training	2,744	7,500	7,500	4,500	8,250	
57 10 Administration Services-City Reimb.	240,948	241,851	241,851	241,851	244,374	
Subtotal	245,344	255,451	255,451	251,131	257,724	0.9%
Marketing: (219-2000-540)						
31 35 Business Recruitment	1,579	3,730	3,730	600	-	
42 35 Dues, Subscriptions, and Service Contracts	49,471	58,112	58,112	58,112	-	
43 90 RDC Memberships	40,000	40,000	40,000	40,000	-	
43 91 GFBEDC	25,000	12,500	12,500	12,500	12,500	
52 20 Postage	14	200	200	150	200	
52 30 Freight and Express	-	100	100	-	100	
53 10 Advertising	26,370	29,000	29,000	20,000	30,500	
54 10 Printing and Binding	3,537	4,500	4,500	4,500	4,500	
57 30 Business Retention	7,616	10,000	10,000	10,000	-	
Subtotal	153,586	158,142	158,142	145,862	47,800	-69.8%
Memberships and Services: (219-3000-540)						
31 35 Business Recruitment	-	-	-	-	9,000	
42 35 Dues, Subscriptions, and Service Contracts	-	-	-	-	17,627	
43 90 RDC Memberships	-	-	-	-	83,000	
57 30 Business Retention	-	-	-	-	10,000	
Subtotal	-	-	-	-	119,627	100.0%
Professional Services: (219-6000-540)						
43 90 Other Professional Services/Legal Fees	11,256	20,000	20,000	15,000	40,000	
Subtotal	11,256	20,000	20,000	15,000	40,000	100.0%
Infrastructure: (219-7000-540)						
57 25 Prospective Business Incentive	500,000	500,000	500,000	50,000	500,000	
81 10 Principal	747,665	779,700	779,700	779,700	767,235	
81 20 Interest	262,158	219,694	219,694	219,694	197,708	
92 25 Transfer to RDC Projects Fund	778,467	2,164,000	4,658,539	4,658,539	1,355,375	
Subtotal	2,288,290	3,663,394	6,157,933	5,707,933	2,820,318	-54.2%
TOTAL EXPENDITURES	\$ 2,698,476	\$ 4,096,987	\$ 6,591,526	\$ 6,119,926	\$ 3,285,469	-50.2%

**Rosenberg Development Corporation
Outstanding Debt Service
2014-2015 Budget**

Fiscal Year	Principal Due	Total Interest	Total Principal & Interest	Adjustment for Business Park	Adjusted Principal & Interest
2014-15	802,235	197,708	999,943	(35,000)	964,943
2015-16	652,770	177,221	829,991	(35,000)	794,991
2016-17	657,305	160,476	817,781	(113,000)	704,781
2017-18	672,840	147,957	820,797	(113,000)	707,797
2018-19	687,875	126,890	814,765	(113,000)	701,765
2019-20	703,410	104,444	807,854	(113,000)	694,854
2020-21	382,980	85,627	468,607	(191,000)	277,607
2021-22	387,515	71,341	458,856	(191,000)	267,856
2022-23	284,800	59,162	343,962	(270,000)	73,962
2023-24	297,835	48,994	346,829	(270,000)	76,829
2024-25	228,190	39,216	267,406	(256,000)	11,406
2025-26	236,225	29,874	266,099		266,099
2026-27	247,295	19,974	267,269		267,269
2027-28	255,330	9,557	264,887		264,887
2028-29	71,400	2,621	74,021		74,021
2029-30	23,005	489	23,494		23,494
Total	\$6,591,010	\$1,281,551	\$7,872,561	(1,700,000)	\$6,172,561

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

FUND: RDC Projects Fund	DEPARTMENT: RDC	FUNCTION: RDC	ACCOUNT: 225
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PROGRAM DESCRIPTION:

1. This fund is used to account for the various projects that have been funded by the Rosenberg Development Corporation. It is under the direction of the Economic Development Director who serves as the Executive Director of the Rosenberg Development Corporation with the cooperation of the Finance Department and City Manager.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

RDC PROJECTS FUND

FUND: 225

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget
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RDC PROJECTS FUND SUMMARY

Resources:

Total Beginning Balance	\$ 1,313,937	\$ 818,808	\$ 1,786,278	\$ 1,786,278	\$ 1,257,692
Revenues and Transfers In	<u>1,340,382</u>	<u>2,164,700</u>	<u>4,659,239</u>	<u>4,659,239</u>	<u>1,356,075</u>
Total Funds Available	<u>2,654,319</u>	<u>2,983,508</u>	<u>6,445,516</u>	<u>6,445,516</u>	<u>2,613,767</u>

Uses/Deductions:

Expenditures and Transfers	868,042	2,164,000	6,035,987	5,187,824	1,355,375
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Ending Fund Balance:

Total Ending Balance	<u>1,786,278</u>	<u>819,508</u>	<u>409,529</u>	<u>1,257,692</u>	<u>1,258,392</u>
Fund Total	<u>\$ 2,654,319</u>	<u>\$ 2,983,508</u>	<u>\$ 6,445,516</u>	<u>\$ 6,445,516</u>	<u>\$ 2,613,767</u>

Net Revenues (Expenditures)	472,341	700	(1,376,748)	(528,585)	700
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**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

RDC PROJECTS FUND

FUND: 225

Classification	2012-13 Actual	2013-14 Adopted Budget	2013-14 Adjusted Budget	2013-14 Estimate	2014-15 Budget	Var %
~ REVENUE & EXPENDITURE SUMMARY ~						
REVENUES:						
451-0000 Interest Earnings	\$ 1,813	\$ 700	\$ 700	\$ 700	\$ 700	
471-3000 Contributions	60,102	-	-	-	-	
481-3000 Transfer from RDC	1,278,468	\$ 2,164,000	\$ 4,658,539	\$ 4,658,539	1,355,375	
TOTAL REVENUES	\$ 1,340,382	\$ 2,164,700	\$ 4,659,239	\$ 4,659,239	\$ 1,355,075	-70.9%
EXPENDITURES:						
Infrastructure	\$ 868,042	\$ 2,164,000	\$ 6,035,987	\$ 5,187,824	\$ 1,355,375	
Subtotal	868,042	2,164,000	6,035,987	5,187,824	1,355,375	-77.5%
TOTAL EXPENDITURES	\$ 868,042	\$ 2,164,000	\$ 6,035,987	\$ 5,187,824	\$ 1,355,375	-77.5%

~ AUTHORIZED POSITIONS ~

Position Title

None

~ EXPENDITURE DETAIL ~

Infrastructure (225-7000-540):							
70 32	Aldi Project (CP1402)	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	
70 31	Bamore Road Phase IV (CP1317)	-	-	750,000	750,000	-	
	Business Park Development (CP1302)	9,057	1,700,000	3,400,000	3,400,000	-	
70 30	City-Wide GIS System	-	-	-	-	50,000	
70 20	Downtown Building Renovation (CP1210)	-	-	393,058	7,093	-	
	Downtown Parking Lot (CP1316)	4,999	-	245,001	95,000	-	
70 30	Fort Bend Transit	-	-	-	-	80,000	
70 34	I-69 Bridge Enhancements	-	-	-	-	25,000	
	Imperial Arts	250,000	-	-	-	-	
70 35	Livable Centers (CP1501)	-	-	-	-	250,000	
70 36	Macario Garcia Park Restrooms (CP1507)	-	-	-	-	150,000	
70 33	Mons Ave Sidewalks	-	217,000	217,000	-	-	
	Parks Improvements (CP0704)	36,613	-	22,927	22,279	-	
	Parks Improvements (CP1301)	163,770	-	86,230	62,787	-	
43 95	Project Management Fees	-	85,000	85,000	85,000	5,000	
	Seatex Expansion Project (CP1207)	279,413	-	147,932	147,932	-	
70 30	Texas Master Naturalist Contribution	-	50,000	50,000	50,000	50,000	
	TIRZ Legal Expenses	8,718	-	-	-	-	
70 37	Traffic Signal at Reading Rd and Town Ctr Blvd (CP1503)	-	-	-	-	115,375	
70 38	Transportation Gateway Improvements (CP0705)	114,337	112,000	112,000	67,043	80,000	
	US 90 Redevelopment (CP1002)	1,135	-	26,839	690	-	
70 30	Walsh Road Industrial Park	-	-	-	-	300,000	
70 30	Workforce Development Project	-	-	-	-	250,000	
Subtotal		868,042	2,164,000	6,035,987	5,187,824	1,355,375	-77.5%
Total Expenditures		\$ 868,042	\$ 2,164,000	\$ 6,035,987	\$ 5,187,824	\$ 1,355,375	-77.5%



CAPITAL IMPROVEMENT PROGRAM



CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program is a plan for capital expenditures and improvements to be incurred over a period of years to meet the long-term capital needs of the City. This plan sets forth each capital project and related expenditures and specifies the available resources to finance the projected expenditures.

The Capital Improvement Program was approved by the Rosenberg City Council on June 17, 2014. The City approved two resolutions: one for the upcoming fiscal year (FY2015) and one for the following fiscal years (FY2016-FY2019).

The section presents the Capital Improvement Program including the list of projects for FY2015 with an individual Project Summary for each of the projects approved for FY2015, and the Resolutions formally adopting the Capital Improvement Plan. Adoption by City Council of the Capital Improvement Program does not authorize the budget for such projects. The project budgets are approved as bonds are issued or as funding is determined.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

CAPITAL IMPROVEMENT PROGRAM SUMMARY

The five-year Capital Improvement Program (CIP) is reviewed annually to enable City Staff and City Council to reassess projects. The program is divided into two sections: the FY2015 CIP and the FY2016 – FY2019 CIP. The FY2015 CIP includes a total of 25 projects totaling approximately \$36.6 million. Summarized below are the FY2015 projects.

CIP Category	FY2015 Totals	# of Projects
General/Street and Drainage Projects (S & D)	\$ 18,167,000	13
Water and Wastewater Projects (W&WW)	<u>18,419,000</u>	<u>12</u>
Estimated Total Cost for FY2015	\$ 36,586,000	25

All of the projects included in the FY2015 plan are City priorities and are intended to be addressed in FY2015. Some of the projects are in the preliminary stages while others may be in a construction phase. There are several projects included in the CIP that will be funded by Texas Department of Transportation (TxDOT). These projects are included in the City’s CIP, in order for the City Council to document their support and to emphasize the importance of these projects to the City.

ANNUAL OPERATING AND MAINTENANCE COSTS

Future annual operating and maintenance costs must be considered for all capital improvements. These costs cover miscellaneous expenses associated with the completed project, such as utility charges, janitorial, mowing and other maintenance items. Funding for these costs come from a variety of sources, depending on the project. Annual operating and maintenance costs are incorporated into the annual operating budget as projects are completed. A summary of future maintenance and operating costs associated with the projects in the FY2015 CIP is shown below:

<i>Future Annual Operating and Maintenance Costs</i>	
General/Street and Drainage Projects (S & D)	\$11,400
Water and Wastewater Projects (W&WW)	<u>\$7,700</u>
Estimated Total Operating Costs	\$19,100

The estimated cost of each project and the estimated annual operating and maintenance costs for each project are included on the next page for each of the 25 projects to be addressed in FY2015. Following this chart is an individual project summary for each project.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

<i>Project</i>	<i>Category</i>	<i>Budget</i>	<i>Future O&M</i>
Airport Avenue Project – Phase Two	S & D	\$2,580,000	Refer to Note “C”
Bamore Road – Phase Four	S & D	\$1,323,185	Refer to Note “C”
Bryan Road	S & D	\$7,795,567	Refer to Note “C”
Drainage Improvements East of Lane Drive	S & D	Refer to Note “A”	\$1,500
Dry Creek Drainage Improvements	S & D	\$1,641,336	\$2,000
FM 2218 from US 59 to Hwy 36 (TxDOT)	S & D	Refer to Note “B”	Refer to Note “B”
S & D Extensions – Business Park – Phase One	S & D	\$2,335,960	\$2,000
Seabourne Creek Drainage – Phase Three	S & D	\$376,570	\$2,700
Sidewalks – Replace/Removal of Existing	S & D	\$250,000	Refer to Note “C”
Spacek Road Improvements – Phase Two	S & D	\$1,633,695	Refer to Note “C”
Traffic Signal - Reading and Town Center Blvd	S & D	\$230,750	\$1,600
Traffic Signal for Reading Road at Spacek Road	S & D	Refer to Note “A”	\$1,600
US Highway 59/I-69 Expansion Project (TxDOT)	S & D	Refer to Note “B”	Refer to Note “B”
Alternate Water Project (GRP)	W & WW	\$3,500,000	Refer to Note “D”
Portable Generators for Utility System	W & WW	\$262,500	\$2,500
FM 2977 Water Line Extension (GRP)	W & WW	\$800,000	\$1,200
FM 2977 Water Storage Tank (GRP)	W & WW	\$3,151,000	\$2,000
Lift Station No. 11 Replacement	W & WW	\$1,260,000	Refer to Note “C”
North Side Water Improvements – Phase Two	W & WW	\$213,782	Refer to Note “C”
Sanitary Sewer Pipe Bursting Project	W & WW	\$4,269,400	Refer to Note “C”
Spacek Road Sewer Lift Station	W & WW	\$300,000	Refer to Note “C”
Spacek Road Sewer Line	W & WW	\$1,100,000	Refer to Note “C”
Utility Adjustments for US 59/I-69 (TxDOT)	W & WW	Refer to Note “B”	Refer to Note “B”
Utility Extensions – Business Park Phase One	W & WW	\$1,142,340	\$2,000
Utility Imp. for Ave H & AVE I & Downtown	W & WW	<u>\$2,420,453</u>	<u>Refer to Note “C”</u>
TOTALS		\$36,586,538	\$19,100

Notes: A = Project cost has not been determined.
 B = Project is funded and maintained by the Texas Department of Transportation (TxDOT). City supports the project.
 C = Project replaces or repairs a current asset of the City. No additional O&M cost required.
 D = City is in preliminary phase of project. Total cost has not been determined. Completion scheduled in 2016.

Streets and Drainage Projects Summary

Project Title:	Airport Avenue Project - Phase Two		
Project Number:	CP1502		
Bid Award:	N/A		
Department:	Public Works		
Staff:	Assistant City Manager Project Director		
Engineer:	Costello, Inc.		
Contractor:	N/A		
Cost Estimate:	\$4,422,400		
Authorized Funding:	CO 2013 Bond Funds (Fund 422)		\$380,000
	2013 County Mobility Funds (Fund 434)		<u>\$2,200,000</u>
	Total		\$2,580,000
Council Approval Date:	N/A		
Election District:	District 4		
Project Summary:	<p>Phase One of the project reconstructed Airport Avenue from two (2) lanes with open roadside ditches into a three-lane concrete roadway with a continuous center left turn lane, concrete curb and gutter, sidewalk, and underground storm drainage system. Phase One was from FM 2218 to Graeber Road.</p> <p>Phase Two includes reconstructing Airport Avenue from Graeber Road to Louise Street.</p>		
Supporting Documentation:	N/A		

Streets and Drainage Projects Summary

Project Title:	Bamore Road - Phase Four	
Project Number:	CP1317	
Bid Award:	N/A	
Department:	Public Works	
Staff:	Assistant City Manager Project Director	
Engineer:	IDC, Inc.	
Contractor:	N/A	
Cost Estimate:	\$1,323,185 (includes engineering and construction)	
Authorized Funding:	RDC Funds (construction only) (Fund 225)	\$750,000
	County Mobility Project Funds 2007 (Fund 430)	<u>\$573,185</u>
	Total	\$1,323,185
Council Approval Date:	May 07, 2013 by Resolution No. R-1657 August 05, 2014 by Resolution No. R-1826	
Election District:	District 2	
Project Summary:	Phase One was completed from US Highway 59 to Klauke Road. Phase Two was completed from Klauke Road to north of Southgate Drive. Phase Three, from north of Southgate Drive to Avenue K, is under construction. Phase Four, south of Avenue K to Spur 529, will complete the Bamore Road Paving and Drainage Improvements Project. Seabourne Creek - CenterPoint Lateral Drainage Phase Three is required to complete Bamore Road Phase Four. (See Seabourne Creek - CenterPoint Lateral Drainage Phase Three Project Summary for details.)	
Supporting Documentation:	Resolution No. R-1657 Resolution No. R-1725 Resolution No. R-1826	

Streets and Drainage Projects Summary

Project Title:	Bryan Road	
Project Number:	CP1103	
Bid Award:	N/A	
Department:	Public Works	
Staff:	Assistant City Manager	
Engineer:	Landtech Consultants, Inc.	
Contractor:	N/A	
Cost Estimate:	*See note below	
Authorized Funding:	CO 2010B Bond Funds (Fund 419)	\$791,595
	CO 2012 Bond Funds (Fund 420)	\$436,813
	CO 2013 Bond Funds (Fund 422)	\$767,159
	County Mobility Funds (2007) (Fund 433)	\$1,100,000
	County Mobility Funds (2013) (Fund 433)	<u>\$4,700,000</u>
	Total	<u>\$7,795,567</u>
Council Approval Date:	March 19, 2013 by Resolution No. R-1634	
Election District:	District 4	
Project Summary:	Reconstruction from two (2) lane open ditch to four (4) lanes with concrete, curb and gutter, sidewalks, and storm drainage system. This project also includes realigning Bryan Road at FM 2218.	
Supporting Documentation:	Resolution No. R-1634	

*Landtech Consultants, Inc. is currently working on an updated cost estimate.

Streets and Drainage Projects Summary

Project Title:	Drainage Improvements East of Lane Drive
Project Number:	N/A
Bid Award:	N/A
Department:	Public Works
Staff:	Assistant City Manager
Engineer:	N/A
Contractor:	N/A
Cost Estimate:	N/A
Proposed Funding:	N/A
Council Approval Date:	N/A
Election District:	District 1
Project Summary:	<p>This area drains into the City of Richmond's drainage system and eventually into Rabbs Bayou. During heavy rainfall events, the drainage facilities in Richmond experience flooding.</p> <p>A drainage study was completed for this area by the City of Richmond with a recommendation for the City of Rosenberg to construct a drainage retention basin. No further action was taken. The first step would be for Rosenberg to determine which option/recommendation identified in the study will be utilized. Next the City would acquire property and complete construction plans. Then Rosenberg could work with the Fort Bend Drainage District to construct the detention basin to be maintained by the City.</p>
Supporting Documentation:	N/A

Streets and Drainage Projects Summary

Project Title:	Dry Creek Drainage Improvements	
Project Number:	CP1405	
Bid Award:	N/A	
Department:	Public Works	
Staff:	Assistant City Manager City Engineer	
Engineer:	LJA, Inc.	
Contractor:	N/A	
Estimate Cost:	\$12,000,000	
Authorized Funding:	GO 2007 Bond Funds (Fund 415)	\$76,336
	GO 2014 Bond Funds (Fund 415)	<u>\$1,565,000</u>
	Total	\$1,641,336
Council Approval Date:	November 20, 2012 by Resolution No. R-1578 August 02, 2011 by Resolution No. R-1350 October 19, 2010 by Resolution No. R-1231 March 02, 2010 by Resolution No. R-1125 October 27, 2009 by Resolution No. R-1052 December 18, 2007 (No resolution) March 20, 2007 (No resolution) August 05, 2014 by Resolution No. R-1825	
Election District:	District 3 and District 4	
Project Summary:	Update of drainage basin study has been completed. Improvements will include a regional detention facility and improvements to drainage channel to be completed over a multi-year period. City has purchased the property for the regional detention facility. LJA Engineering, Inc., has completed construction plans for the facility. Fort Bend Drainage District has provided improvements to the Dry Creek channel between Louise Street and Airport Avenue, as well as between Bryan Road and FM 2218. LJA has also completed construction plans for the regional detention basin control structure and to increase the capacity of the box culvert structures at Louise Street.	
Supporting Documentation:	Resolution No. R-1578 Resolution No. R-1350 Resolution No. R-1231 Resolution No. R-1125 Resolution No. R-1052 LJA Change Order No. 1 - December 19, 2007 LJA Agreement - March 29, 2007 Resolution No. R-1825	

Streets and Drainage Projects Summary

Project Title:	FM 2218 from US Highway 59 to State Highway 36 (TxDOT)
Project Number:	N/A
Bid Award:	N/A
Department:	Public Works
Staff:	N/A
Engineer:	N/A
Contractor:	N/A
Cost Estimate:	TBD
Authorized Funding:	TxDOT
Council Approval Date:	April 02, 2013 by Resolution No. R-1642
Election District:	District 2 and 4
Project Summary:	<p>This is a TxDOT funded project. Reconstruction to match improvements north of US Highway 59. This will be four (4) lanes with median.</p> <p>If there are any additional improvements that would improve the safety and access to Seabourne Creek Regional Park, the City may be responsible for a portion of those costs.</p>
Supporting Documentation:	Resolution No. R-1642

Streets and Drainage Projects Summary

Project Title: Road Extension and Drainage - Rosenberg Business Park -Phase One

Project Number: CP1302

Bid Award: N/A

Department: Public Works

Staff: Economic Development Director

Engineer: IDS Engineering Group

Contractor: N/A

Cost Estimate: \$2,335,960

Proposed Funding: RDC Project Fund (Fund 225) \$2,335,960

Council Approval Date: February 05, 2013 by Resolution No. R-1613
RDC approval on April 11, 2013 by Resolution No. RDC-81

Election District: District 4

Project Summary: The RDC has executed an agreement to assist with road extension and drainage to serve the development of a business park on FM 2218.

Supporting Documentation: Resolution No. R-1613
Resolution No. RDC-81
Resolution No. R-1745

Streets and Drainage Projects Summary

Project Title:	Seabourne Creek Drainage - Phase Three	
Project Number:	CP1403	
Bid Award:	N/A	
Department:	Public Works	
Staff:	Assistant City Manager City Engineer	
Engineer:	Jones & Carter, Inc.	
Contractor:	N/A	
Cost Estimate:	\$376,570 (includes engineering and construction)	
Authorized Funding:	2010 Bond Funds (Fund 418)	\$96,127
	2012 Bond Funds (Fund 420)	\$218,374
	FY2012 Street Paving (Fund 410)	\$38,699
	FY2013 Street Paving (Fund 410)	\$5,949
	Dry Creek Drainage/Detention Fund (Fund 407)	\$2,342
	Seabourne Creek Capacity Fund (Fund 401)	<u>\$15,079</u>
	Total	<u>\$376,570</u>
Council Approval Date:	August 05, 2014 by Resolution No. R-1827	
Election District:	District 2	
Project Summary:	<p>This project includes drainage improvements that are necessary for the Bamore Road Project and adjacent properties. Phase Three is necessary to accommodate the drainage needed for Phase Four of the Bamore Road Project.</p> <p>This cost estimate includes engineering and construction costs. Right-of-way costs are not included.</p>	
Supporting Documentation:	Cost Estimate - August 27, 2013 Resolution No. R-1827	

Streets and Drainage Projects Summary

Project Title:	Sidewalks - Replace/Removal of Existing	
Project Number:	CP1315	
Bid Award:	N/A	
Department:	Public Works	
Staff:	Assistant City Manager Planning Director	
Engineer:	N/A	
Contractor:	N/A	
Cost Estimate:	\$1,200,000	
Authorized Funding:	CO 2013 Bond Fund (Fund 422)	\$250,000
Council Approval Date:	N/A	
Election District:	City-wide	
Project Summary:	Establish a program to repair and replace existing sidewalks.	
Supporting Documentation:	N/A	

Streets and Drainage Projects Summary

Project Title:	Spacek Road Improvements - Phase Two	
Project Number:	CP1212	
Bid Award:	N/A	
Department:	Public Works	
Staff:	Assistant City Manager	
Engineer:	Landtech Consultants, Inc	
Contractor:	N/A	
Cost Estimate:	*See Note Below	
Authorized Funding:	CO2010A Bond Fund (Fund 418)	\$9,000
	County Mobility 2007 Reimbursement (Fund 431)	\$504,578
	County Mobility (Mud 144) (Fund 431)	\$151,725
	County Mobility 2007 Available (Fund 431)	<u>\$968,392</u>
	Total	\$1,633,695

Council Approval Date: N/A

Election District: District 2

Project Summary: In conjunction with Bryan Road, Spacek Road will be reconstructed from two (2) lane open ditch into a three (3) lane concrete roadway with a continuous left turn lane, concrete curb and gutter, sidewalk, and underground storm drainage system. Phase two includes, reconstructing Spacek Road from Bryan Road to the northern end of the Oaks of Rosenberg subdivision.

Supporting Documentation:

*Landtech Consultants, Inc is currently working on an updated cost estimate.

Streets and Drainage Projects Summary

Project Title: Traffic Signal at Reading Road and Town Center Boulevard

Project Number: CP1503

Bid Award: N/A

Department: Public Works

Staff: Assistant City Manager

Engineer: N/A

Contractor: N/A

Cost Estimate: \$230,750

Proposed Funding:	Developer (Fund 410)	\$115,375
	City of Rosenberg/RDC (Fund 225)	<u>\$115,375</u>
		\$230,750

Council Approval Date: September 21, 2010

Election District: District 2 and 4

Project Summary: Per the development agreement between the City of Rosenberg and 16 Rose LTD, the City is required to install a traffic signal at the intersection of Town Center Boulevard and Reading Road. The Developer agrees to pay fifty percent (50%) of the engineering and construction cost. The Developer agrees to make a payment to the City before the first Certificate of Occupancy is issued with the tract. The City Shall construct the traffic signal within 180 days of receiving the payment.

Supporting Documentation: Resolution No. R-1214

Streets and Drainage Projects Summary

Project Title:	Traffic Signal for Reading Road at Spacek Road
Project Number:	N/A
Bid Award:	N/A
Department:	Public Work
Staff:	Assistant City Manager City Engineer
Engineer:	N/A
Contractor:	N/A
Cost Estimate:	N/A
Proposed Funding:	N/A
Council Approval Date:	April 02, 2013 by Resolution No. R-1642
Election District:	District 2 and 4
Project Summary:	<p>Reconstruct US Highway 59 to interstate standards with additional lanes and new interchanges.</p> <p>Phase One includes improvements from Spur 10 to south of Reading Road.</p> <p>Phase Two is from south of Reading Road to State Highway 99 (Grand Parkway).</p> <p>At the completion of the I-69/Reading Road interchange reconstruction, the City will need to evaluate the traffic impacts at the Reading Road and Spacek Road intersection to determine if a traffic signal is warranted.</p>
Supporting Documentation:	Resolution No. R-1642

Streets and Drainage Projects Summary

Project Title:	US Highway 59/I-69 Expansion from FM 762 to Spur 10 (TxDOT)
Project Number:	N/A
Bid Award:	N/A
Department:	Public Works
Staff:	Assistant City Manager
Engineer:	N/A
Contractor:	N/A
Cost Estimate:	N/A
Proposed Funding:	TxDOT
Council Approval Date:	April 02, 2013 by Resolution No. R-1642
Election District:	District 2 and 4
Project Summary:	<p>Reconstruct US Highway 59 to Interstate 69 standards with additional lanes and new interchanges.</p> <p>Phase One includes improvements from Spur 10 to Reading Road.</p> <p>Phase Two is from Reading Road to FM 762.</p> <p>TxDOT will provide funding for engineering design and construction. City will be responsible for the relocation of City utilities. Cost for utility relocation will be reimbursed by TxDOT.</p>
Supporting Documentation:	Resolution No. R-1642

Water/Wastewater Fund Projects Summary

Project Title:	Alternate Water Project (GRP)	
Project Number:	N/A	
Bid Award:	N/A	
Department:	Water/Wastewater	
Staff:	City Manager Assistant City Manager City Engineer	
Engineer:	N/A	
Contractor:	N/A	
Cost Estimate:	\$27,000,000 (Rosenberg's estimated cost for a groundwater or surface water option)	
Proposed Funding:	GRP Fund (Fund 520) Future Bond Issues supported by Subsidence Fees	\$3,500,000
Council Approval Date:	N/A	
Election District:	City-wide	
Project Summary:	<p>The Alternate Water Project is required by Groundwater Reduction Mandates established by the Fort Bend Subsidence District. Such mandates require Rosenberg and Richmond to reduce groundwater withdrawal by 30% of total water demand by 2016. There are currently two options that are being considered:</p> <ol style="list-style-type: none">1. Treating surface water from the Brazos River2. Transporting groundwater or obtaining surface water from outside Fort Bend County. <p>Either option will require additional improvements to Rosenberg's water distribution system. Additional projects may include but are not limited to:</p> <ol style="list-style-type: none">1. Water Plant No. 5 Improvements2. Elevated Storage Tank at FM 29773. Water Plant No. 6 Ground Storage Tank4. Water Line Extension and Connection from Bonbrook Subdivision to Bridlewood Subdivision5. Automatic Control Valve on Avenue I6. Chloramine Conversions for Water Plants No. 2, No. 3, No. 4, No. 5, and No. 6. <p>The mandate further requires that groundwater withdrawal be reduced by 60% of total water demand by 2025.</p>	
Supporting Documentation:	N/A	

Water/Wastewater Fund Projects Summary

Project Title:	Backup and Portable Generators for Utility System		
Project Number:	N/A		
Bid Award:	N/A		
Department:	Water/Wastewater		
Staff:	Assistant City Manager Utilities Director		
Engineer:	N/A		
Contractor:	N/A		
Cost Estimate:	\$1,050,000		
Authorized Funding:	Water/Wastewater Supplemental Fund-FY2014 (Fund 515)		\$75,000
	Water/Wastewater Supplemental Fund-FY2015 (Fund 515)		<u>\$187,500</u>
	Total		\$262,500
Council Approval Date:	May 21, 2013 by Resolution No. R-1663		
Election District:	City Wide		
Project Summary:	<p>The City has made it a priority to continue implementation of a plan to provide backup power to sanitary sewer lift stations. This portion of the project includes:</p> <ol style="list-style-type: none">1. Acquire one (1) additional Portable Generators2. Installation of manual transfer switches at additional lift stations3. Installation of an automatic transfer switch and backup generator at Waste Water Treatment Plant# 1A <p>Texas Legislature mandates cities to maintain water system operations during electric power outages. This portion of the project has been completed and included a backup generator for Water Plant No. 5 and a backup generator for Water Plant No. 3.</p>		
Supporting Documentation:	Resolution No. R-1663		

Water/Wastewater Fund Projects Summary

Project Title: FM 2977 Water Line Extension (GRP)

Project Number: CP1409

Bid Award: N/A

Department: Water/Wastewater

Staff: Assistant City Manager
City Engineer

Engineer: Jones & Carter, Inc.

Contractor: N/A

Cost Estimate: \$800,000

Proposed Funding:

GRP Fund (Fund 520)	52,320
FM 2977 Water Improvement (Fund 523)	660,453
Water Impact Fees (Fund 517)	<u>\$87,227</u>
Total - Fund 523	\$800,000

Council Approval Date: March 4, 2014 by Resolution No. R-1759

Election District: District 4

Project Summary: Construct a sixteen (16) inch water line to complete a loop that will connect the water line along Reading Road to the water line along Bryan Road. The water line loop will also connect the proposed elevated storage tank that will be constructed next to Fire Station No. 3. This water line extension is part of the City's GRP and engineering design and easement acquisition should be completed in 2014, followed by construction in 2015.

Phase One was installed by MUD No. 144 in 2013 as part of the property purchase for Fire Station No. 3.

Supporting Documentation: Resolution No. R-1759

Water/Wastewater Fund Projects Summary

Project Title:	FM 2977 Water Storage Tank (GRP)	
Project Number:	CP1504	
Bid Award:	N/A	
Department:	Water/Wastewater	
Staff:	Assistant City Manager City Engineer	
Engineer:	Jones & Carter, Inc.	
Contractor:	N/A	
Cost Estimate:	\$3,151,000	
Proposed Funding:	Water Plant #6 Fund (Fund 510)	\$68,366
	Water Impact Fees (Fund 517)	\$594,262
	Subsidence Fund (Fund 514)	<u>\$2,488,372</u>
	Total - Fund 523	\$3,151,000
Council Approval Date:	N/A	
Election District:	District 4	
Project Summary:	Construct a one million gallon elevated storage tank behind Fire Station No. 3.	
Supporting Documentation:	N/A	

Water/Wastewater Fund Projects Summary

Project Title: Lift Station No. 11 Replacement

Project Number: CP1411

Bid Award: N/A

Department: Water/Wastewater

Staff: Assistant City Manager
City Engineer

Engineer: Jones & Carter, Inc.

Contractor: N/A

Cost Estimate: \$1,260,000

Authorized Funding:

W/WW Fund Balance (Engineering) (Fund 423)	\$160,000
FY2014 Certificates of Obligation (Fund 423)	<u>\$1,100,000</u>
Total	\$1,260,000

Council Approval Date: March 18, 2014 by Resolution No. R-1767

Election District: District 4

Project Summary: Replacement of Lift Station No. 11, located at FM 2218 and Airport Avenue due to age, capacity and reliability issues.

Construct new lift station, including controls and SCADA next to existing lift station on City property to improve capacity and reliability.

Supporting Documentation: Resolution No. R-1767
Resolution No. R-1772

Water/Wastewater Fund Projects Summary

Project Title:	North Side Water Improvements Phase Two	
Project Number:	CP1505	
Bid Award:	N/A	
Department:	Water/Wastewater	
Staff:	Assistant City Manager Project Director	
Engineer:	Kelly Kaluza & Associates, Inc.	
Contractor:	N/A	
Cost Estimate:	\$213,782	
Authorized Funding:	CDBG (Fund 216)	\$177,401
	City Match/WWW Fund (Fund 501)	<u>\$36,381</u>
	Total	\$213,782
Council Approval Date:	March 18, 2014 by Resolution No. R-1766 April 15, 2014 by Resolution No. R-1778	
Election District:	District 1	
Project Summary:	<p>This project would continue replacement of the water distribution system. Phase Two would replace a shallow, uncased 6 inch crossing under the railroad tracks at 6th street. The current 6 inch water line will be upgraded to a 12 inch waterline with casing. The current Primary funding is Community Development Block Grants (CDBG).</p> <p>City will be required to match for engineering services and a portion of the construction costs in FY2015 Budget.</p>	
Supporting Documentation:	Resolution No. R-1766 Resolution No. R-1778	

Water/Wastewater Fund Projects Summary

Project Title: Sanitary Sewer Pipe Bursting Project

Project Number: CP1410

Bid Award: N/A

Department: Water/Wastewater

Staff: Assistant City Manager
Project Director

Engineer: Kelly Kaluza & Associates, Inc.

Contractor: N/A

Cost Estimate: \$12,000,000

Funding:

W/WW Fund (Engineering) (Fund 423)	\$369,400
FY2014 Certificates of Obligation (Fund 423)	<u>\$3,900,000</u>
Total	<u>\$4,269,400</u>

Council Approval Date: March 18, 2014 by Resolution No. R-1768
April 1, 2014 by Resolution No. R-1772

Election District: District 1

Project Summary: This project will continue replacement of the aging sanitary sewer collection system in the Wastewater Treatment Plant# 1A service area. This area has been experiencing issues with stoppages due to deteriorated, collapsed or missing pipe and inflow and infiltration during rainfall events. These improvements are necessary to maintain compliance with TCEQ regulations.

Supporting Documentation: Resolution No. R-1768
Resolution No. R-1772

Water/Wastewater Fund Projects Summary

Project Title:	Spacek Road Sewer Lift Station	
Project Number:	CP1408	
Bid Award:	N/A	
Department:	Water/Wastewater	
Staff:	Assistant City Manager Utilities Director City Engineer	
Engineer:	N/A	
Contractor:	N/A	
Cost Estimate:	\$300,000	
Proposed Funding:	Bryan/Spacek Road Impact Fee Fund (Fund 516)	\$300,000
Council Approval Date:	N/A	
Election District:	District 4	
Project Summary:	As development such as Brazos Town Center Phase Two and MUD No. 144 (Waterford Park) continues in this area, the existing facilities will reach capacity and have to be expanded. Development agreement fees have paid approximately \$380,000 towards this project. With the two (2) apartment complexes under construction, the City staff anticipates Phase One in 2014. This project will need to be coordinated with the Bryan Road project.	
Supporting Documentation:	N/A	

Water/Wastewater Fund Projects Summary

Project Title: Spacek Road Sewer Line

Project Number: CP1506

Bid Award: N/A

Department: Water/Wastewater

Staff: Assistant City Manager
Utilities Director
City Engineer

Engineer: N/A

Contractor: N/A

Cost Estimate: TBD

Proposed Funding: Spacek Rd. Sewer Improvements (Fund 509) \$1,100,000

Council Approval Date: N/A

Election District: District 4

Project Summary: The existing sewer serves Brazos Town Center Phase Two, MUD No. 144, and Spacek Road corridor. With the new development, the existing line will exceed capacity and will need to be upgraded. This could be implemented with road improvements to Bryan Road and Spacek Road.

No cost estimate.
No City funds available. MUD contributions are obligated to assist this project.

Supporting Documentation: N/A

Water/Wastewater Fund Projects Summary

Project Title:	Utility Adjustment for US 59/I-69 Project (TxDOT)
Project Number:	CP1508
Bid Award:	N/A
Department:	Water/Wastewater
Staff:	Assistant City Manager
Engineer:	N/A
Contractor:	N/A
Cost Estimate:	N/A
Proposed Funding:	TxDOT
Council Approval Date:	September 2, 2014 by Resolution No. R-1852 September 2, 2014 by Resolution No. R-1853
Election District:	District 2 and 4
Project Summary:	<p>The reconstruction of US Highway 59 to interstate standards will require some relocation of utilities. The City will be responsible for the utility relocations but the cost will be reimbursed by TxDOT.</p> <p>The majority of the water and sanitary sewer line relocations have been included in the TxDOT construction contract, with the exception of one (1), large diameter sanitary sewer line that is adjacent to but outside the proposed TxDOT right-of-way. A formal utility agreement will be entered into between the City and TxDOT at a future date.</p>
Supporting Documentation:	Resolution No. R-1852 Resolution No. R-1853

Water/Wastewater Fund Projects Summary

Project Title: Utility Extensions to FM 2218 Rosenberg Business Park - Phase One

Project Number: CP1302

Bid Award: N/A

Department: Water/Wastewater

Staff: Economic Development Director

Engineer: IDS Engineering Group

Contractor: N/A

Cost Estimate: \$1,142,340

Authorized Funding: RDC Project Funds (Fund 225) \$1,142,340

Council Approval Date: February 05, 2013 by Resolution No. R-1613
RDC approval on April 11, 2013 by Resolution No. RDC-81
January 7, 2014 by Resolution No. R-1745

Election District: District 4

Project Summary: The RDC has executed an agreement to assist with utility extension to serve the development of a business park on FM 2218. The utility extensions included water, sewer, and reclaimed water.

Supporting Documentation: Resolution No. R-1613
Resolution No. RDC-81
Resolution No. R-1745
Resolution No. R-1755

Water/Wastewater Fund Projects Summary

Project Title:	Utility Replacement/Relocation for Avenue H, Avenue I, and Downtown	
Project Number:	CP1213	
Bid Award:	2013-12	
Department:	Water/Wastewater	
Staff:	City Engineer Assistant City Manager	
Engineer:	Jones & Carter, Inc.	
Contractor:	Horseshoe Construction	
Cost Estimate:	\$2,645,355	
Authorized Funding:	2013 Certificates of Obligation (Fund 422)	\$1,452,000
	2013 CO Bond-Water Well#5 Remaining Funds(Fund 422)	<u>\$968,453</u>
		\$2,420,453
Council Approval Date:	December 04, 2012 by Resolution No. R-1584 May 07, 2013 by Resolution No. R-1658	
Election District:	District 1 and District 2	
Project Summary:	<p>TxDOT is moving forward with the initial phase of the One-Way Pairs Project involving Avenue H and Avenue I that is scheduled in 2014. The City must complete any relocation or replacement of utilities in 2013 and 2014. Sewer line replacement has begun and is a priority project regardless of the One-Way Pairs Project status. Water line replacement is scheduled for 2014 and is also a priority project regardless of the One-Way Pairs Project status.</p> <p>County mobility funds may reimburse the City \$1,100,000 for the water/wastewater line replacement should the One-Way Pairs Road Project be completed.</p>	
Supporting Documentation:	Resolution No. R-1584 Resolution No. R-1658	

RESOLUTION NO. R-1801

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROSENBERG, TEXAS, APPROVING CAPITAL IMPROVEMENT PLAN PRIORITIES FOR FY2015.

* * * * *

WHEREAS, the City staff of the City of Rosenberg has identified its priorities for Capital Improvement Projects; and,

WHEREAS, the City Manager has recommended twenty-five (25) Capital Improvement Projects to be addressed in FY2015; and,

WHEREAS, the FY2015 Budget will include funding for the majority of the recommended Capital Improvement Projects and recommendations for funding other projects; now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ROSENBERG:

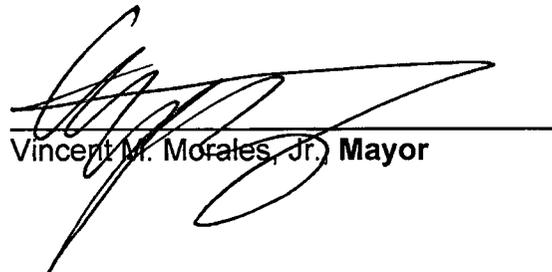
Section 1. City Council hereby approves the FY2015 Capital Improvements Plan for the City of Rosenberg which is attached hereto as Exhibit "A" and made a part hereof for all purposes.

PASSED, APPROVED, AND RESOLVED this 17th day of June 2014.

ATTEST:


Linda Cernosek, City Secretary

APPROVED:


Vincent M. Morales, Jr., Mayor



FY2015 CAPITAL IMPROVEMENT PROJECTS

GENERAL/STREETS AND DRAINAGE PROJECTS

1. Airport Avenue – Phase Two
2. Bamore Road – Phase Four
3. Bryan Road
4. Drainage Improvements East of Lane Drive
5. Dry Creek Drainage Improvements
6. FM 2218 from US Highway 59 to State Highway 36 (TxDOT)
7. Road Extension and Drainage - Rosenberg Business Park – Phase I
8. Seabourne Creek Drainage – Phase Three
9. Sidewalks – Replace/Removal of Existing
10. Spacek Road Improvements – Phase II
11. Traffic Signal at Reading Road and Town Center Boulevard
12. Traffic Signal for Reading Road at Spacek Road
13. US Highway 59/I-69 Expansion from FM 762 to Spur 10 (TxDOT)

WATER AND WASTEWATER PROJECTS

14. Alternate Water Project (GRP)
15. Backup and Portable Generators for Utility System
16. FM 2977 Water Line Extension (GRP)
17. FM 2977 Water Storage Tank (GRP)
18. Lift Station No. 11 Replacement
19. North Side Water Improvements – Phase Two
20. Sanitary Sewer Pipe Bursting Project
21. Spacek Road Sewer Lift Station
22. Spacek Road Sewer Line
23. Utility Adjustments for US 59/I-69 Project (TxDOT)
24. Utility Extensions to serve FM 2218 Rosenberg Business Park – Phase I
25. Utility Replacement/Relocation for Avenue H, Avenue I and Downtown

RESOLUTION NO. R-1802

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROSENBERG, TEXAS, APPROVING CAPITAL IMPROVEMENT PLAN PRIORITIES FOR FY2016 TO FY2019.

* * * * *

WHEREAS, the City Council of the City of Rosenberg recognizes that certain Capital Improvement Projects are necessary and beneficial for the development and improvement of City infrastructure and facilities; and,

WHEREAS, the City Council, City Manager, and staff have attempted to identify those specific Capital Improvement Projects appropriate for the needs of the City and its citizens; now, therefore,

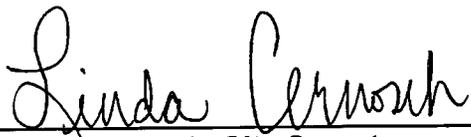
BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ROSENBERG:

Section 1. The City Council, City Manager, and staff have established priorities for certain projects, namely the Capital Improvement Plan, to implement said development and improvement projects for the Fiscal Years 2016 through 2019.

Section 2. A copy of those said improvements are attached hereto as Exhibit "A" and made a part hereof for all purposes.

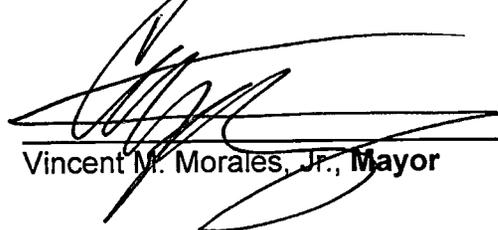
PASSED, APPROVED, AND RESOLVED this 17th day of June 2014.

ATTEST:



Linda Cernosek, City Secretary

APPROVED:



Vincent M. Morales, Jr., Mayor



**CAPITAL IMPROVEMENT PLAN
FY2016 – FY2019**

FY2016

General Projects

SharePoint Online and Virtual Private Network (VPN) Upgrade

Streets and Drainage

Existing Sidewalk Improvements

Water and Wastewater

Automatic Control Valve (GRP)

Chloramine Conversion System (GRP)

Sanitary Sewer Improvements – Phase II

Water Line Extension and Connection from Bonbrook to Bridlewood (GRP)

Water Line Connection from Reading Road to Rohan Road along Benton Road (GRP)

Water Plant No. 6 Storage Tank (GRP)

FY2017

General Projects

Cloud-based Communication and Productivity Suite Implementation and New Network

Enterprise Asset Management System (EAMS) Implementation

Municipal Facilities Improvements

Streets and Drainage

Avenue F/Jennetta Street Drainage Improvements

Existing Sidewalk Improvements

FM 723 from Highway 90A to FM 359 (TxDOT)

3rd Street at Intersection with Avenue M

Water and Wastewater

Sanitary Sewer Improvements – Phase III

Sewer Line Vacuum Cleaning Equipment

FY2018

General Projects

Brazos River Trail Project
Citywide Facilities Energy Conservation Management
IP Telephone Communications System
Public Safety Enhancement Project
Seabourne Creek Park Nature Center and Park Improvements
Seabourne Creek Sports Park
Wireless Network (Police)
Zone 8 Park Development

Streets and Drainage

Avenue C Extension
Avenue D Street Paving and Drainage
Avenue N Reconstruction (FM 2218 to Jones)
Brooks Avenue
Downtown Sidewalks
Existing Sidewalks
Herndon Drive and Mustang Avenue
Radio Lane Reconstruction (Avenue I to Avenue N)

Water and Wastewater

Lamar High School Reclaimed Water Project
Upgrade Wastewater Lift Stations

FY2019

General Projects

City of Rosenberg Open Data Platform and Disaster Recovery Operations Center (DROC)
Water Feature Facilities at Existing Parks

Streets and Drainage

Avenue G Extension from Frost Street to Brazos Street
Existing Sidewalk Improvements
Klauke Road Extension
New Sidewalk Plan

Water and Wastewater

Cottonwood Subdivision Waterline Extension



SUPPLEMENTAL INFORMATION



SUPPLEMENTAL INFORMATION

The Supplemental Information includes the budget ordinance, the tax rate ordinance, financial management policies, acronyms, and the glossary of terms.

ORDINANCE NO. 2014-34

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF ROSENBERG, TEXAS, BUDGET FOR THE FISCAL YEAR 2014-2015; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; AND MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT.

WHEREAS, within the time and in the manner required by law, the City Manager of the City of Rosenberg (the "City") has prepared and submitted to the City Council a budget estimate of expenditures and revenues of all City departments, divisions and offices for the fiscal year beginning October 01, 2014, and ending on September 30, 2015; and,

WHEREAS, such budget was timely filed with the City Secretary, has been available for inspection, was submitted to City Council, and two (2) public hearings on such budget were held by City Council on August 19, 2014, and August 26, 2014, after proper notice having been given in accordance with law; and,

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and,

WHEREAS, a copy of such budget has been filed with the City Secretary and the City Council now desires to approve and adopt the same; now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ROSENBERG:

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. The City Council hereby approves and adopts the budget described in the preamble of this Ordinance, a summary of which is attached hereto as Exhibit "A" and made a part of this Ordinance for all purposes and a copy of which is on file with the

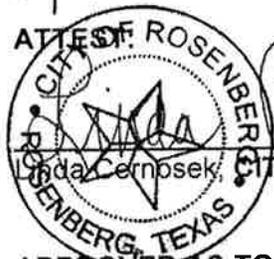
City Secretary. The City Secretary is hereby directed to place on said budget an endorsement, which shall be signed by the City Secretary, which shall read as follows: "The Official Budget of the City of Rosenberg, Texas, for the Fiscal Year Beginning October 01, 2014, and ending September 30, 2015." Such budget, as thus endorsed, shall be kept on file in the office of the City Secretary as a public record.

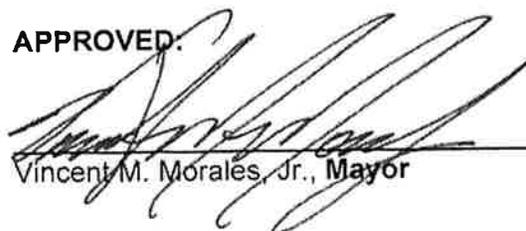
Section 3. In support of said budget and by virtue of the adoption thereof, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes.

Section 4. The City Manager is hereby directed to file a copy of the budget with all agencies pursuant to Section 9.11 of the City's home-rule charter, as amended.

Section 5. The requirement in Section 3.10 of the City's home-rule charter that ordinances be read on two separate days is hereby dispensed with by an affirmative vote of five or more of the Council Members, and this Ordinance shall take effect upon its adoption.

PASSED AND APPROVED by a vote of 7 "ayes" in favor and 0 "noes" against on this first and final reading in full compliance with the provisions of Section 3.10 of the Charter of the City of Rosenberg on this, the 1st day of September 2014.

ATTEST:
 [Signature]
Gda Cernosek, CITY SECRETARY

APPROVED:

Vincent M. Morales, Jr., Mayor

APPROVED AS TO FORM:

[Signature]
Scott Tschirhart, City Attorney
Denton Navarro Rocha Bernal Hyde & Zech, P.C.

**CITY OF ROSENBERG, TEXAS
2014-15 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/1/2014	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 9/30/2015
	Note (1)			
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 9,588,717	\$ 25,711,514	\$ 25,711,514	\$ 9,588,717
SPECIAL REVENUE FUNDS:				
Hotel/Motel Fund	1,431,001	601,100	536,234	1,495,867
Municipal Court Technology Fund	19,819	18,010	24,100	13,729
Beautification Fund	46,773	24,014	19,500	51,287
Law Enforcement Fund	119,715	50	89,200	30,565
Community Development Block Grant Fund	-	250,000	250,000	-
Police Asset Forfeiture Fund	30,170	-	8,000	22,170
Park Land Dedication Fund	314,413	5,200	157,699	161,914
Juvenile Case Management Fund	168,966	18,060	21,680	165,346
Municipal Court Child Safety Fund	183,456	36,065	42,550	176,971
Municipal Court Building Security Fund	-	10,000	10,000	-
MUD Fire Services Fund	864,586	600,210	574,000	890,796
Police Federal Forfeiture Fund	29,933	-	12,000	17,933
PEG Fund	90,939	50,000	100,000	40,939
Fire Station No. 3 Operating Fund	376,596	779,310	1,154,550	1,355
Subtotal	3,676,367	2,392,019	2,999,513	3,068,872
DEBT SERVICE FUND	5,010,409	7,223,848	7,223,848	5,010,409
CAPITAL PROJECTS FUNDS	2,559,336	9,260,059	11,813,738	5,657
TOTAL GOVERNMENTAL FUNDS	20,834,829	44,587,440	47,748,613	17,673,656
PROPRIETARY FUND TYPES:				
ENTERPRISE FUNDS:				
Water & Wastewater Fund:				
Operating Funds	5,477,968	8,864,822	8,864,822	5,477,968
Restricted Funds	8,439,427	8,859,272	15,710,047	1,588,652
Civic Center Fund	27,283	502,910	519,294	10,899
Subtotal	13,944,678	18,227,004	25,094,163	7,077,519
INTERNAL SERVICE FUNDS:				
Insurance Fund	911,721	2,387,625	2,387,025	912,321
Fleet Replacement Fund	3,437,702	620,423	218,000	3,840,125
Information Services Fund	325,901	751,811	831,553	246,159
Subtotal	4,675,324	3,759,859	3,436,578	4,998,605
TOTAL PROPRIETARY FUNDS	18,620,002	21,986,863	28,530,741	12,076,124
COMPONENT UNITS:				
Rosenberg Development Corporation	3,925,218	3,845,700	3,285,469	4,485,449
GRAND TOTAL	\$ 43,380,049	\$ 70,420,003	\$ 79,564,823	\$ 34,235,228

Notes:

(1) - Total beginning reserves, including restricted reserves.

ORDINANCE NO. 2014-35

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF ROSENBERG, TEXAS, FOR THE YEAR 2014; PROVIDING FOR THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30th, or the 60th day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year), each of the components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Rosenberg, Texas, consists of two components a tax rate for the purpose of paying the accruing interest and to provide a sinking fund for payment of the indebtedness of the City, and a tax rate for the purpose of funding the maintenance and operation expenditures of the City for the next fiscal year, as set forth in Section 5 of this ordinance; and

WHEREAS, City Council has approved, by separate motions, the tax rate heretofore specified for each of said components; and

WHEREAS, City Council finds that all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of this Ordinance have been timely and properly given and held; now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ROSENBERG:

Section 1. The facts and recitations set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

Section 2. There is hereby levied, for the tax year 2014, to fund the City's fiscal year 2014-2015 municipal budget, an ad valorem tax at the total rate of forty-nine cents (\$0.4900) on each one hundred dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits of the City, upon which an ad valorem tax is authorized by law to be levied by the City of Rosenberg, Texas. Said tax being so levied and apportioned to the specific purposes here set forth:

- 1) For the maintenance and operations expenditures of the City (General Fund), \$0.25858 on each \$100 valuation of property; and
- 2) For interest and sinking fund, \$0.23142 on each \$100 valuation of property.

All such taxes shall be assessed and collected in current money of the United States of America.

Section 3. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

Section 4. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.47% OVER THE CALCULATED EFFECTIVE TAX RATE OF \$0.478172.

ADDITIONALLY, THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY \$11.83.

Section 5. All ad valorem taxes levied hereby, in the total amount of forty-nine cents (\$0.4900) on each one hundred dollars (\$100.00) of assessed valuation, as reflected by Sections 2 and 5 hereof, shall be due and payable on or before January 31, 2015. All ad valorem taxes due the City of Rosenberg, Texas, and not paid on or before January 31st following the year for which they were levied, shall bear penalty and interest as prescribed in the Texas Tax Code.

Section 6. All taxes shall become a lien upon property against which assessed, and the Fort Bend County as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City.

Section 7. All ordinances and parts of ordinances inconsistent or in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. If any provision of this Ordinance is found to be invalid or unconstitutional by a court of competent jurisdiction, the same shall not invalidate or impair the validity, force, or effect of any other provision of this Ordinance.

Section 9. The requirement in Section 3.10 of the City of Rosenberg's home-rule charter that ordinances be read on two separate days is hereby dispensed with by

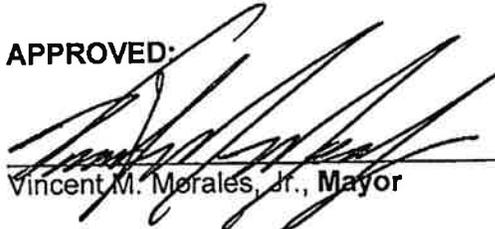
an affirmative vote of five or more of the Council Members, and this Ordinance shall take effect upon its adoption.

PASSED AND APPROVED by a vote of 7 "ayes" in favor and 0 "noes" against on this first and final reading in full compliance with the provisions of Section 3.10 of the Charter of the City of Rosenberg on this, the 2nd day of September 2014.

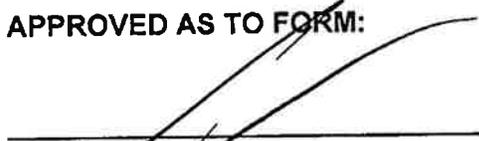



Linda Cerinosek, CITY SECRETARY

APPROVED:


Vincent M. Morales, Jr., Mayor

APPROVED AS TO FORM:


Scott Tschirhart, City Attorney
Denton Navarro Rocha Bernal Hyde & Zech, P.C.

**CITY OF ROSENBERG
2014-15 BUDGET**

FINANCIAL MANAGEMENT POLICIES

Section 1. General Guidelines.

- 1.1 The City will establish and maintain a high standard of accounting practices. The City's accounting system shall conform to generally accepted governmental accounting principles (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB) for governmental entities.
- 1.2 The City will prepare and maintain in a current status written procedures relating to each financial management area.
- 1.3 The Mayor/City Council shall appoint an Audit/Finance Committee whose members shall serve terms of one (1) year. The Committee will be responsible for recommending a certified public accounting firm, as well as monitoring the independent audit process and making suggestions regarding internal controls within the City. Members of the Committee shall be comprised of three members of the City Council. Committee staff members will be the City Manager, Finance Director, , and Budget Analyst.
- 1.4 Every three to five years, the City will issue a request for proposal to choose an auditor for a period of three years, with an optional one-time two-year extension.
- 1.5 These financial management guidelines shall remain in effect until amended by the City Council. In addition, these guidelines shall be reviewed at least annually by the Audit/Finance Committee.

Section 2. Operating Budgets.

- 2.1 Annual estimates of revenue in both the general fund and enterprise funds shall be based on historical trends and a reasonable expectation of growth. A conservative approach shall be observed in estimating revenues, so that revenue estimates will not be overstated.
- 2.2 The adoption of a balanced budget, where current resources (current revenues plus fund balances or reserves) shall be required. Current resources will equal or exceed current expenditures for each individual fund.
- 2.3 Fund balances or reserves of operating funds at the end of each fiscal year shall be at least twenty percent (20%) of the fund operating expenditures (excluding non-recurring expenditures), or seventy-two days (72) of total fund operating expenditures for the same fiscal year.
- 2.4 The City should endeavor to maintain a diversified and stable revenue base in order to prevent overall revenue shortfalls as a result of periodic fluctuations in any one revenue source. Each existing and potential revenue source will be re-examined annually.
- 2.5 The City shall use non-recurring resources (one-time revenues), including reserves and fund balances, to fund non-recurring (one-time) expenditures. Recurring (on-going) revenues shall be used to fund recurring (on-going) expenditures.

**CITY OF ROSENBERG
2014-15 BUDGET**

FINANCIAL MANAGEMENT POLICIES

- 2.6 User charges, rates and fees shall be established at a level related to the cost of providing the services. These charges, rates and fees shall be reviewed annually in order to determine the appropriate level of funding anticipated to support the various related activities.
- 2.7 Rates for water and sewer enterprise activities shall be fixed and maintained at levels sufficient to ensure that annual revenues will be available to pay all direct and indirect costs of the enterprise activity, including costs of operation, capital improvements, maintenance, principal and interest requirements on outstanding debt, and interest and sinking fund and reserve fund requirements.
- 2.8 Net earnings of the enterprise funds for any fiscal period shall be at least 1.25 times the average annual principal and interest requirements of outstanding debt. Net earnings shall be defined to include non-operating revenues available for debt service, excluding depreciation and transfers to other funds.
- 2.9 Budgets of operating funds shall provide for costs of fully maintaining all City facilities.
- 2.10 The City shall follow a policy of aggressively pursuing the collection of current and delinquent ad valorem taxes, and shall strive to maintain a current ad valorem tax collection rate equal to or exceeding 95 percent (95%) of the current levy.
- 2.11 Sound appraisal procedures and practices will be monitored by the City in order to keep property values current. The City will annually review the various levels of property tax exemptions and abatements which may be optionally granted by the City.
- 2.12 Transfers from enterprise activities to the general fund for administrative services, in-lieu-of tax payments, and dividends shall not exceed the estimated costs incurred by the general fund in providing such services. The basis for each transfer shall be fully explained each year in the proposed budget.
- 2.13 A contingency budget, to be used in the case of unforeseen items of expenditures, shall be established in accordance with Section 9.14 of the Rosenberg City Charter. Provision shall be made in the annual budget and in the appropriation ordinances for a contingency appropriation of not more than three (3) percent of total General fund operating expenditures. Expenditures from this contingency appropriation shall be made only in case of established emergencies, as authorized by the City Council.
- 2.14 A proposed budget for all funds shall be submitted by the City Manager between sixty (60) and ninety (90) days prior to the beginning of the ensuing fiscal year. The proposed budget shall be filed in the Office of the City Secretary, and be available for review and inspection by interested citizens during normal business hours.
- 2.15 Annual fixed-dollar budgets are adopted for all funds except for capital project and trust funds for the period beginning October 1 and ending September 30 of the following year. Project-based budgets for capital projects are adopted on a project basis, and not on a fiscal year basis.

**CITY OF ROSENBERG
2014-15 BUDGET**

FINANCIAL MANAGEMENT POLICIES

- 2.16 All budget appropriations (except for capital projects) lapse at year-end (September 30). Any encumbered appropriations at year-end may be re-appropriated by the City Manager in the ensuing fiscal year. Such re-appropriations shall be subsequently reported to City Council.
- 2.17 All budgets shall be adopted on a basis of accounting consistent with GAAP, as applied to governmental entities, with the exception of Enterprise and Internal Service funds. Revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they become measurable, or when a liability has been incurred and the liability is expected to be liquidated with available current resources. Outstanding encumbrances at year-end are re-appropriated in the budgets of the ensuing fiscal year. For Enterprise and Internal Service funds, depreciation is not budgeted, and capital improvements and debt service principal payments are budgeted as expenditures/expenses.
- 2.18 The budget shall be adopted at the legal level of control which is the department within the individual fund. Expenditures may not exceed the legal level of control at the department level within an individual fund without the approval of the City Council. The City Manager is authorized to transfer appropriations within a department in an individual fund in accordance with these policy guidelines. Except in emergency situations, and only upon prior approval by the City Council, no department shall exceed appropriations.
- 2.19 Authority to transfer appropriations within a department. The City Manager may approve transfers of unencumbered appropriations between general classifications of expenditures within a department, provided the transfer amounts do not result in a net increase in total appropriations, and further provided that no amounts shall be transferred from or to any capital outlay line-item accounts. All transfers within a department shall be reported to the City Council at the next regularly scheduled City Council meeting.
- 2.20 Authority to transfer appropriations between a fund/department. Transfer of un-encumbered appropriations in general classifications of expenditures between funds or departments shall be approved only by the City Council. The City Council shall also approve any budget modification(s) resulting in a net increase in appropriations, or any proposed use of contingency funds.
- 2.21 The City will strive to receive and retain the Distinguished Budget Presentation Award presented annually by the Government Finance Officers Association (GFOA).
- 2.22 Budgets of Enterprise and Internal Service funds shall be self-supporting, i.e., current revenues (including retained earnings) will equal or exceed current expenditures (excluding depreciation).
- 2.23 Contingency reserves should be maintained at a level sufficient to provide for unanticipated expenditures of a non-recurring nature.
- 2.24 Budgets of Enterprise and Internal Service funds are prepared on a working capital basis, whereby depreciation expenses are not budgeted and capital outlay and debt service principal payments are budgeted as expenses.

**CITY OF ROSENBERG
2014-15 BUDGET**

FINANCIAL MANAGEMENT POLICIES

- 2.25 Budgets shall integrate performance measures, goals and objectives, service levels and productivity measures where appropriate, and provide a means of measuring and monitoring performance, goals and productivity.
- 2.26 The proposed budget should disclose both a "current services level" and an "expanded services level" separately. Current services level is that level of funding necessary to provide the same level of services for the upcoming fiscal year that is currently being provided. Expanded services level includes funding requests associated with new or expanded service(s), additional personnel or new capital.

Section 3. Capital Improvements.

- 3.1 The City will develop and maintain a five-year plan for capital improvements. This plan shall be reviewed at least annually by the City Council. Capital improvements for planning purposes shall be considered all land, land improvements, building projects, infrastructure (i.e., streets, water and wastewater improvements) and equipment exceeding \$100,000 in cost.
- 3.2 All capital improvements should be made in accordance with the five-year plan as adopted by or presented to the City Council.
- 3.3 The City Council shall adopt an annual capital budget based on the approved five-year capital improvement plan. This capital budget shall identify the sources of funding for each capital project authorized for the ensuing fiscal year. Assessments and pro-rata charges may be applied where applicable to fund capital projects.
- 3.4 The City's capital improvement program shall be coordinated with the operating budgets. Operating costs associated with each capital improvement project will be identified in the capital budget and included in the appropriate operating budget if the project is authorized.
- 3.5 A capital project status report shall be prepared for the City Council each quarter.
- 3.6 Interest earnings on bond proceeds shall be credited to the appropriate capital project fund.

Section 4. Debt Management.

- 4.1 Long-term debt shall not be incurred to finance current operations. Long-term debt shall be defined as debt requiring more than five years to retire. Short-term or interim debt shall be defined as debt requiring five (5) years or less to retire, and may be used to fund purchases of machinery, equipment (including office equipment) and vehicles.
- 4.2 When any debt is issued to finance capital improvements, the City shall retire the debt within a period not to exceed the expected useful life of the projects or improvements being financed.
- 4.3 The average maturity of each general obligation bond issue shall not exceed twenty (20) years.
- 4.4 Total debt service requirements (principal and interest) in any fiscal year should generally not exceed twenty-five (25) percent of total expenditures/expenses.

**CITY OF ROSENBERG
2014-15 BUDGET**

FINANCIAL MANAGEMENT POLICIES

- 4.5 Total direct debt shall not exceed ten (10) percent of the assessed value of taxable property.
- 4.6 The City shall maintain good communications with the major bond rating agencies concerning the City's financial condition, and shall follow a policy of full disclosure in every financial report and official bond statement. The City will maintain sound fiscal management practices to maintain and improve current bond ratings.
- 4.7 Interest and sinking fund and/or debt reserve balances shall be maintained at the minimum of the following: (a) equal to fifty (50) percent of the ensuing year's principal and interest requirements; or, (b) in accordance with the City's most restrictive bond ordinances and/or covenants.

Section 5. Financial Reporting.

- 5.1 The City will strive to receive and retain the Certificate of Achievement for Excellence in Financial Reporting awarded annually by the Government Finance Officers Association of the United States and Canada (GFOA).
- 5.2 An annual independent financial audit shall be performed by a properly licenses independent public accounting firm, and results of this audit will be presented to the City Council by March 31 of the following year in the form of a Comprehensive Annual Financial Report (CAFR), in accordance with GAAP and governmental accounting, auditing and financial reporting (GAAFR) requirements.
- 5.3 Timely interim financial reports will be produced for department managers for internal purposes. Departmental reports comparing budget to actual amounts shall be prepared by the Finance Department in a timely manner.
- 5.4 Financial statements shall be prepared on a monthly basis and made available to the City Council in a condensed format. Financial statements shall be prepared and presented to the City Council as a formal agenda item on a quarterly basis.

Section 6. Purchasing.

- 6.1 The Finance Director shall be responsible for maintaining written purchasing policies and procedures in accordance with State statutes, City ordinances and these policies.
- 6.2 Generally, purchases are authorized as follows:
 - 6.2.1 The Finance Director and the Department Head may approve purchases for \$5,000 or less.
 - 6.2.2 Purchases exceeding \$5,000 but less than \$50,000 will require detailed purchasing specifications, and must be approved by the Department Head, the Finance Director and the City Manager.

**CITY OF ROSENBERG
2014-15 BUDGET**

FINANCIAL MANAGEMENT POLICIES

- 6.2.3 Purchases exceeding \$50,000 will be subject to competitive bidding requirements and may be approved only by the City Council. Formal competitive bids shall be required for all purchases in excess of those limits established by State statutes. Purchases below State statute limitations may be approved by the Department Head and Finance Director, and/or the City Manager in accordance with City statutes and written purchasing policies and procedures.

- 6.3 Lease purchase agreements shall only be used to finance capital items with a purchase price exceeding \$25,000 and a useful life of at least three years. All lease purchase agreements in excess of limits established by State statutes will be awarded by City Council.

- 6.4 All City purchases should be made locally, to the extent possible.

- 6.5 The City will enter into interlocal agreements, whenever practical, with entities such as the State of Texas, Houston-Galveston Area Council of Governments, or Fort Bend County in order to take advantage of purchasing contracts with favorable pricing arrangements.

Section 7. Cash and Investments.

- 7.1 The Finance Director shall be responsible for maintaining written policies and procedures for all areas of cash and investments, in accordance with State statutes, City ordinances and these policies.

- 7.2 The City will enter into a depository agreement with one or more banks for a specified period of time and specified fees for banking services. The term of each depository agreement shall not exceed five (5) years unless otherwise approved by the City Council.

- 7.3 Collection, deposit and disbursement of all funds will be scheduled to ensure maximum cash availability and investment earnings.

- 7.4 The City will obtain the best possible return on cash investments consistent with State laws and the City's investment policy.

- 7.5 The City will utilize the consolidated (pooled) cash method of accounting for cash, whereby multiple accounting funds are accounted for in one consolidated (pooled) cash bank account. Consolidated or pooled cash will enhance the City's ability to effectively manage the City's investment portfolio, through controlled receipts and disbursements functions.

Section 8. General Accounting Guidelines.

- 8.1 The City Manager is authorized to write off utility accounts less than \$1,000 which have been delinquent for more than 120 days. These accounts will be aggressively pursued for collection by any lawful and available means. Accounts which are in bankruptcy status, involving a claim of \$1,000 or less, which requires the City to make an election to the bankruptcy court, will be referred to the City Manager, with a recommendation by the City Attorney. The City Manager shall report all utility write-offs to City Council at the next regularly scheduled City Council Meeting. All accounts involving amounts greater than \$1,000 shall be referred directly to City Council for write off, or further recommended action.

ACRONYMS AND GLOSSARY OF TERMS

CITY OF ROSENBERG, TEXAS

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ACRONYMS

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, this list of acronyms has been included in the budget document.

A

ACM: Assistant City Manager
ADA: Americans with Disability Act
ASE: Automotive Service Excellence

B

BTC: Brazos Town Center

C

CAD: Central Appraisal District
CAFR: Comprehensive Annual Financial Report
CDBG: Community Development Block Grant
CFBCA: Central Fort Bend Chamber Alliance
CID: Criminal Investigation Division
CIP: Capital Improvements Program
CJD: Criminal Justice Division
CM: City Manager
CO: Certificate of Obligation
CP: Capital Project
CPI: Consumer Price Index
CPR: Cardiopulmonary Resuscitation

D

DPS: Department of Public Safety
DSC: Driver Safety Course

E

ED: Economic Development
EDMS: Electronic Document Management Systems
EMS: Emergency Medical Safety
EOC: Emergency Operations Center
EPA: Environmental Protection Agency
ETJ: Extraterritorial Jurisdiction
ETR: Effective Tax Rate

F

FFII: Firefighter II
FLSA: Fair Labor Standards Act
FTE: Full Time Equivalent
FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles
GAAFR: Governmental Accounting, Auditing, and Financial Reporting

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ACRONYMS

GASB: Governmental Accounting Standards Board
GFBEDC: Greater Fort Bend Economic Development Council
GFOA: Government Finance Officers Association
GIS: Geographic Information System
G/L: General Ledger
GO: Certificate of General Obligation
GPS: Global Positioning System
GRP: Groundwater Reduction Plan

H

HGAC: Houston-Galveston Area Council
HOA: Home Owners Association
HOT: Hotel/Motel Occupancy Tax
HR: Human Resources
HUB: Historically Underutilized Business
HUD: Department of Housing and Urban Development
HVAC: Heating, Ventilation and Air Conditioning

I

ISO: Insurance Service Office
IVR: Interactive Voice Response System

K

KRB: Keep Rosenberg Beautiful

L

LCISD: Lamar Consolidated Independent School District
LEOSE: Law Enforcement Officer Standards and Education
LLEBG: Local Law Enforcement Block Grant

M

M&O: Maintenance and Operations
MUD: Municipal Utility District

O

O/T: Other Than

P

PC/LAN: Personal Computer/Local Area Network
PDF: Portable Document Format
PEG: Public, Educational, and Governmental Access Television
PPE: Personal Protective Equipment

R

RCC: Rosenberg Civic Center
RCVB: Rosenberg Convention & Visitors Bureau
RDC: Rosenberg Development Corporation
RFP: Request for proposal

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ACRONYMS

ROW: Right of Way
RRLGC: Richmond Rosenberg Local Government Corporation

S

SCADA: Supervisory Control and Data Acquisition
SCRSC: Seabourne Creek Regional Sports Complex
SECO: State Energy Conservation Office
SIB: State Infrastructure Bank
SWAT: Special Weapons and Tactics
SWWC: Southwest Water Company

T

TAMIO: Texas Association of Municipal Information Officers
TCEQ: Texas Commission on Environmental Quality
TEEX: Texas Engineering Extension Service
TIRZ: Tax Increment Reinvestment Zone
TMCCP: Texas Municipal Clerk's Certification Program
TML: Texas Municipal League
TMRS: Texas Municipal Retirement System
TWDB: Texas Water Development Board
TXDOT: Texas Department of Transportation

W

WFBMD: West Fort Bend Management District
WWTP: Wastewater Treatment Plant
W/WW: Water/Wastewater

Y

YMCA: Young Mens Christian Association

CITY OF ROSENBERG, TEXAS

2014-15 BUDGET

GLOSSARY OF TERMS

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, this glossary has been included in the budget document.

ACCOUNT NUMBER: A set of accounts used in the general ledger by the City to indicate the fund, department, activity and object code, if applicable, of a revenue or expenditure item.

ACCRUAL BASIS OF ACCOUNTING: The recording of financial transactions for the City in the periods in which they occur, rather than only in the periods in which cash is received or paid. For example, water and wastewater revenues which were billed in September are recorded as revenues in September, even though payment in cash is actually received in October. Conversely, services or supplies which have been received in September, but actually paid by the City in October, are recorded as obligations of the City (expenditures) in September.

ACTIVITY: See Program/Activity.

ADOPTED BUDGET: The final budget adopted by ordinance by the City Council.

AD VALOREM TAX: Property taxes based on assessed valuation of property and collected from property owners.

AGENCY FUND: A fund type normally used to account for assets held by the City as an agent for individuals, private organizations or other governments and/or other funds. The agency fund also is used to report the assets and liabilities of Internal Revenue Code, Section 457, deferred compensation plans.

ANNUAL BUDGET: A budget applicable to a single fiscal year.

ANNUAL FINANCIAL REPORT: A financial report applicable to a single fiscal year.

APPRAISE: To estimate the value, particularly the value of property. If the property is valued for taxation, the narrower term "assess" is substituted.

APPROPRIATION: An annual authorization made by the City Council which permits the City to make expenditures of available resources, within a specified time frame.

ASSESS: To establish an official property value for taxation.

ASSESSED VALUE/VALUATION: A value (valuation) placed upon real estate or other property within the City as a basis for levying taxes.

ASSESSMENT: (1) The process of making the official valuation of property for taxation, and/or (2) the valuation placed upon property as a result of this process.

ASSESSMENT ROLL: The official list containing the legal description of each parcel of property and its assessed valuation. With personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property and its assessed value.

AUDIT: A comprehensive collection and investigation of the fairness of the City's assertions of its financial statements, or to evaluate whether the City has efficiently and effectively carried out its responsibilities. A financial audit is a review of the accounting system and financial information to determine how the City's funds were collected and spent, and whether expenditures were in compliance with appropriations.

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GLOSSARY OF TERMS

BALANCED BUDGET: As required by law, revenues and inter-fund transfers must equal or exceed expenditures for all funds.

BASE BUDGET: The budget needed to maintain the current operations and service levels of the City.

BASIS OF ACCOUNTING: A term referring as to when revenues, expenditures, expenses, and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the City's financial statements.

BIOCHEMICAL OXYGEN DEMAND (BOD): A measure of how much dissolved oxygen is being consumed as microbes breakdown organic matter.

BOND: A municipality will issue this debt instrument and agree to repay the face amount of the bond on the designated maturity date. Bonds are primarily used to finance capital projects.

BOND RATING: A rating assigned by outside credit rating companies which gives investors an idea of the credit-worthiness of the City.

BONDED DEBT: The portion of indebtedness represented by the principal amount of outstanding bonds.

BUDGET: A plan of financial operation containing an estimate of proposed expenditures for a given period and the proposed means of financing them, usually for a single fiscal year. This term may refer to both the proposed and adopted budget.

BUDGET ADJUSTMENT (AMENDMENT): A formal legal procedure utilized by the City to revise a budget appropriation during a fiscal year.

BUDGET CALENDAR: A schedule containing key dates which the City follows for each stage of the preparation, adoption and administration of the budget.

CAPITAL BUDGET: A plan of proposed capital outlays and the means of financing them.

CAPITAL OUTLAY: An expenditure which results in the acquisition of or addition to a fixed asset, in accordance with the City's capitalization policy. Generally, the purchase must have an anticipated useful life of more than one year and can be individually identified as a unit of property. Capital outlay generally consists of land, buildings, improvements other than buildings, machinery and equipment, and furniture and fixtures.

CAPITAL IMPROVEMENTS PROGRAM (CIP): A plan for capital expenditures and improvements to be incurred each year over a fixed period of years to meet capital needs arising from the long-term capital needs. It sets forth each project or other contemplated expenditures in which the City may have a part and specifies the resources estimated to be available to finance the projected expenditures.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CENTRAL APPRAISAL DISTRICT (CAD): The Fort Bend County Central Appraisal District is the entity which has been established in each Texas County by the State legislature for the purpose of appraising property. All taxing units in Fort Bend County use the property values computed by CAD. The CAD is governed by a board whose members are appointed by the individual taxing entities, based on each entity's ratio of property values.

CITY OF ROSENBERG, TEXAS

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GLOSSARY OF TERMS

CERTIFIED APPRAISAL ROLL: The final property appraisal roll, as calculated by the Fort Bend County Central Appraisal District.

COMPONENT UNIT FUNDS: Legally separate organizations for which elected officials of the primary government are financially accountable.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual financial report of a government that encompasses all funds and component units of the government.

CONSUMER PRICE INDEX (CPI): The measure of price level computed by the Bureau of Labor Statistics on a monthly basis. It is the ratio of the cost of specific consumer items in any one year to the cost of those items in the base year.

CONTRACTUAL LEASE OBLIGATIONS: Legal debt instruments which are authorized by the Texas Public Property Finance Act (Subchapter A, Chapter 271, and Local Government Code). This financing can be used to finance all types of new and used personal property, such as portable buildings, furniture, office equipment and other equipment.

CURRENT TAXES: Property taxes that are levied and due within one year.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest, sometimes referred to as a "sinking fund."

DEFICIT: (1) The excess of the liabilities of a fund over its assets; or (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

DEPARTMENT: A major administrative division of the City which indicates the overall management responsibility for an operation or a group of related activities within a functional area. (See Program/Activity.)

DEPRECIATION: The decline in the value of an asset due to general wear and tear or obsolescence.

DISTINGUISHED BUDGET PRESENTATION AWARD: An award presented annually by the Government Finance Officers Association of the United States and Canada for the City's budget document. In order to receive the award, the City's budget document must meet stringent disclosure requirements, including the budget as a policy document, financial plan, communications device and an operations guide.

EFFECTIVE TAX RATE: Generally, the tax rate (levy) for the current year which produces the same tax revenue (based on current year assessed valuation, less new improvements and annexations) that was produced from the prior year tax rate (levy).

ENCUMBRANCES: Commitments related to uncompleted contracts for goods or services. Used in budgeting, encumbrances are not classified as expenditures or liabilities, but are shown as a reservation of the fund balance/reserves. Encumbrances are generally re-appropriated in the ensuing fiscal year.

ENTERPRISE FUND: A fund established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

CITY OF ROSENBERG, TEXAS

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ENVIRONMENTAL PROTECTION AGENCY (EPA): An agency of the United States government which is responsible for establishing and enforcing regulations dealing with environmental issues.

EXPENDITURES: A decreases in net financial resources. Expenditures include current operating expenses requiring the use of net current assets, debt service and capital outlays, and intergovernmental grants.

EXPENSES: Outflows or other uses of assets or incurring of liabilities (or a combination of both) from delivering or producing goods, services or carrying out other activities that constitute the entity's ongoing major operations.

EXTRATERRITORIAL JURISDICTION (ETJ): The area extending approximately three (3) miles beyond the corporate limits, within which the City exercises extraterritorial powers of land division and/or zoning review.

FIDUCIARY FUND TYPE: The trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds. The Firemen's Relief and Retirement Fund is classified as a fiduciary (pension trust) fund.

FINANCIAL AUDIT: An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

FISCAL YEAR (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations.

FIXED ASSET: An asset of long-term character, which are intended to continue to be held or used, such as land, buildings, machinery and equipment, etc.

FRANCHISE TAX: A special privilege granted by the City, permitting the continued use of public property, such as city streets, right-of-ways, usually involving public utilities, i.e., gas, telephone, cable television and electric utilities.

FULL-TIME EQUIVALENT (FTE): A term to indicate the number of annual hours for a position (may be also referred to as "worker year"). For example, an employee working 40 hours per week for 52 weeks per year will have 2,080 annual hours (40 x 52). Therefore, 2,080 hours will equal one FTE. Further, an employee working 40 hours per week for 13 weeks equals 520 annual hours (40 x 13), or a FTE of 0.25. A FTE for a firefighter position is 2,756 annual hours, resulting in one FTE position.

FUND: A fiscal and accounting entity with a self-balancing set of accounts, i.e., assets equal liabilities plus fund balance/equity.

FUND BALANCE: The difference between the accumulated revenues and expenditures of a governmental fund.

FUND BALANCE-RESERVED FOR CONTINGENCIES: An account used to segregate or designate a portion of fund balance for resources restricted to payments for unanticipated expenditures during the fiscal year or future fiscal years.

FUND BALANCE-RESERVED FOR DEBT SERVICE: An account used to segregate or designate a portion of fund balance for resources legally restricted to the payment of debt principal and interest maturing in future years.

FUND BALANCE-RESERVED FOR ENCUMBRANCES: An account used to segregate or designate a portion of fund balance for expenditure upon completion of a contract or agreement.

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FUND TYPE: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL AND ADMINISTRATIVE (G&A) FEE TRANSFER: A transfer from enterprise or internal service funds to the general fund for general and administrative services provided to other funds. For example, the water and wastewater fund receives administrative services from the City Manager/Human Resources, City Attorney, City Council, Finance and Administration, and a number of other activities that are funded from the general fund. The G&A fee is used as a means of reimbursing the general fund for these types of services.

GENERAL FUND: The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LEDGER: A record containing the accounts needed to reflect the financial position and the results of operations of an entity.

GENERAL OBLIGATION BONDS: Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the Debt Service Fund, and are backed (guaranteed) by the full faith and credit of the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting, governing the form and content of the financial statements of an entity, encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time; and provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GEOGRAPHIC INFORMATION SYSTEMS (GIS): A computer system that is capable of capturing, storing, analyzing, and displaying geographically referenced information; that is identified according to location. GIS also includes the procedures, operating personnel, and spatial data that go into the system.

GOAL: A long-term, attainable target of a program, department or the City as a whole. Goals will likely extend over several fiscal years.

GOVERNMENTAL ACCOUNTING, AUDITING, AND FINANCIAL REPORTING (GAAFR): A publication of the Government Finance Officers Association. It is also known as the *Blue Book*.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENT FINANCE OFFICERS ASSOCIATION: The association of public finance professionals who sponsors the Distinguished Budget Presentation Award Program and the Certificate of Achievement for Excellence in Financial Reporting Program.

GOVERNMENTAL FUND TYPES: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. Under GAAP there are four governmental fund types: general, special revenue, debt service, and capital projects.

GROUNDWATER REDUCTION PLAN (GRP): A plan mandated by the Fort Bend Subsidence District to convert from well water to surface water.

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HOTEL/MOTEL TAX: A tax levied upon the cost of occupancy of any room or space furnished by any hotel. The City levies a tax of 7 percent of the occupancy rate; the state maximum is seven percent (7%). Revenue received from the source is disbursed for the promotion of tourism within the City of Rosenberg.

INCOME: A term used in proprietary fund-type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

INDEPENDENT AUDIT: An audit performed by an independent auditor.

INFRASTRUCTURE: Public domain assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and similar assets that are immovable and of value only to the City.

IN-LIEU OF TAXES TRANSFER: A transfer similar to the general and administrative fee transfer where an enterprise or internal service fund transfers funds to the general fund "in-lieu-of taxes." Since the water and wastewater fund is a part of the City, the assets of the fund are exempt from property taxes. However, when computing the full cost of services in the water and wastewater fund, in-lieu-of taxes is calculated in order to transfer the appropriate amount(s) to the general fund.

INTERNAL SERVICE FUND: A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other entities, on a cost-reimbursement basis.

LAMAR CONSOLIDATED INDEPENDENT SCHOOL DISTRICT (LCISD): The local school district that provides public education services within the City of Rosenberg.

LEVY: (1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES: Probable future obligations of an entity indicating a future transfer of assets or providing of services to other entities as a result of past transactions or events.

LINE-ITEM BUDGET: A budget that lists each expenditure and revenue category separately, along with the dollar amount budgeted for each specific category.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE AND OPERATIONS (M&O): Expenditures of a recurring nature which are necessary for the operation of a department or activity. Does not include capital outlay or debt service expenditures. (Sometimes also referred to as O&M.)

MARKET VALUE: A price at which an item can be sold.

MIXED BEVERAGE TAX: A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

MODIFIED ACCRUAL ACCOUNTING: A basis of accounting in which expenditures are accrued, but revenues are accounted for on a cash basis. This accounting system is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received, or are "measurable" or "available for expenditure."

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NON-RECURRING REVENUE/EXPENSES: Resources/expenses recognized by the City that are unique and occur only one-time without pattern in one fiscal year.

OBJECT (OBJECT OF EXPENDITURE): A specific classification of expenditure in the City's chart of accounts. Examples of object of expenditures are office supplies, equipment maintenance, salaries and wages, etc.

OBJECTIVE: A specific, measurable and observable accomplishment the City or a department intends to achieve during the year.

OPERATION & MAINTENANCE (O&M): See maintenance and operation.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities are controlled.

OPERATING EXPENSES: Proprietary fund expenses which are directly related to the fund's primary service activities.

OPERATING INCOME: The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues directly related to a fund's primary activities, consisting primarily of user charges for goods and services.

ORDINANCE: A formal legislative enactment by the City Council.

PER CAPITA DEBT: The amount of a government's debt divided by its population. Per capita debt is used to indicate the government's credit position by reference to the proportionate debt per resident.

PERFORMANCE BASED BUDGET SYSTEM: The budgeting system where departmental allocations are built around workload measures for each program.

PERFORMANCE INDICATORS: Specific quantitative and qualitative measures of work performed as an objective of the department. (See Service Level Indicators.)

PERSONAL SERVICES: A classification of expenditures that includes salaries and wages, overtime, longevity and related fringe benefits.

POLICY: A plan, course of action or guiding principle, designed to set parameters for decisions and actions. For example, the City Council adopts budget policies which set parameters for the overall formulation and adoption of the budget.

PROGRAM/ACTIVITY: A major administrative division of the City which indicates the overall management responsibility for an operation or a group of related activities within a functional area. (See Department.)

PROPOSED BUDGET: The budget originally proposed by the City Manager to the City Council. Amendments are frequently made to the proposed budget to arrive at the adopted budget.

PROPRIETARY FUND TYPES. The classification used to account for the City's ongoing organizations and activities that are similar to those often found in the private, commercial sector. The Water and Wastewater Fund is a proprietary fund type.

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RESERVED FUND BALANCE: Those portions of fund balance that are not available for expenditure, or that are legally segregated for a specific future use.

RESERVES: An account used to indicate the difference between a fund's assets and liabilities. Reserves are sometimes referred to as fund balance, retained earnings or working capital. In addition, reserves within a fund may be classified as undesignated, i.e., the reserves are not designated for any specific purpose or expenditure, or designated, i.e., the reserves are designated for a specific purpose or expenditure.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues for the repayment of the bonds, such bonds sometimes contain a mortgage on the property of the enterprise fund.

REVENUES: (1) An increase in the net current assets of a governmental fund type. (2) Increases in the net total assets of a proprietary fund type.

SALES TAX: A general tax on sales levied on persons and businesses selling merchandise or services in the city limits on a retail basis.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

STRATEGIC PLAN: A document used to communicate with the organization the organizations goals, the actions needed to achieve those goals and all of the other critical elements developed during the planning exercise.

SUPPLEMENTAL REQUESTS: The budget requests for any program enhancements felt necessary or result in a significant funding increase over base budget.

TAX ABATEMENT: The full or partial exemption from ad valorem taxes for a specified time of certain real property located in a designated zone and for economic development purposes.

TAX RATE: The amount of tax stated in terms of a unit of the tax base; for example, \$0.5202 per \$100 assessed valuation of taxable property.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ): A regulatory body of the State of Texas regulating and establishing environmental procedures relating to the use of natural resources.

TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS): The retirement system which provides retirement coverage and benefits administration to over 600 municipal entities in the State of Texas. The TMRS was created by the Texas Legislature and is governed by a board, which is appointed by the Governor, with the advice of the State Senate.

TOTAL SUSPENDED SOLIDS (TSS): Solids in water that can be trapped by a filter.

TRANSFER: Movement of resources between two funds.

TRUST AND AGENCY FUND: One of the seven fund types in governmental accounting. See Trust Funds and Agency Fund.

**CITY OF ROSENBERG, TEXAS
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GLOSSARY OF TERMS

TRUST FUNDS: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

WORKING CAPITAL: The current assets less current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of the enterprise fund (water and wastewater) and internal service funds.

