Annual Budget for
October 1, 2020 - September 30, 2021

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,901,447, which is a 3.66 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $395,179.

The members of the governing body voted on the proposal to consider the budget as follows:

For:	Joe R. Zimmerman Himesh Gandhi Jennifer J. Lane Carol K. McCutcheon	Steve R. Porter Naushad Kermally Stewart Jacobson
Against:	None	
Present and Not Voting:	None	
Absent:	None	

Property Tax Rate Comparison:

	2020-2021	2019-2020
Property Tax Rate	$0.33650/$100	$0.33200/$100
No New Revenue Tax Rate	$0.324073/$100	N/A
Effective Tax Rate	N/A	$0.31925/$100
Effective M&O Tax Rate	N/A	$0.17999/$100
No New Revenue M&O Rate	$0.19062/$100	N/A
Rollback Tax Rate	N/A	$0.33617/$100
Voter Approval Tax Rate	$0.350809/$100	N/A
Debt Rate:	$0.13445/$100	$0.13495/$100

Total debt obligations for City of Sugar Land secured by property taxes: $27,628,699

CITY OF SUGAR LAND
GENERAL FUND
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Property Taxes	$ 28,556,776	$ 30,946,472	$ 31,056,122	$ 32,598,194	$ -	$ 32,598,194
Sales Tax	40,585,670	37,842,134	36,320,543	33,270,851	-	33,270,851
Other Taxes	6,522,234	6,755,243	6,705,100	6,384,068	-	6,384,068
Licenses & Permits	3,413,040	3,360,657	3,360,657	3,100,906	47,312	3,148,218
Charges for Services	4,117,057	4,392,958	3,693,208	4,036,832	29,201	4,066,033
Fines & Forfeitures	1,675,670	1,995,000	1,341,181	1,577,979	-	1,577,979
Other	503,180	885,259	875,227	710,652	-	710,652
Intergovernmental	2,160,488	1,075,331	1,096,481	1,035,123	6,523,000	7,558,123
Interest Income	1,062,495	590,000	590,000	450,000	-	450,000
Operating Revenues	88,596,611	87,843,054	85,038,519	83,164,605	6,599,513	89,764,118
Transfers In	7,027,218	6,883,694	6,878,759	6,140,543	1,500,000	7,640,543
Non-operating Revenues	7,027,218	6,883,694	6,878,759	6,140,543	1,500,000	7,640,543
Total Revenues	95,623,829	94,726,748	91,917,278	89,305,148	8,099,513	97,404,661
EXPENDITURES						
General Government	13,516,950	15,204,048	15,477,117	14,581,402	143,242	14,724,644
Finance	3,830,953	4,862,313	4,690,610	4,787,983	(122,678)	4,665,305
Public Works	11,115,841	14,430,535	13,623,172	13,154,800	(247,201)	12,907,599
Parks & Recreation	4,952,568	5,213,244	4,911,076	5,202,702	(48,587)	5,154,115
Community Development	5,236,023	6,152,704	6,065,512	5,828,369	(64,235)	5,764,134
Environmental & Neighborhood SVC	5,819,992	7,098,635	6,843,395	6,402,751	15,882	6,418,633
Police Department	23,241,129	25,793,910	25,442,228	25,673,820	(112,280)	25,561,540
Fire Department	15,501,600	17,458,681	17,749,950	17,107,246	(70,819)	17,036,427
Departmental Expenditures	83,215,056	96,214,070	94,803,060	92,739,073	(506,676)	92,232,397
Transfers to other Funds	3,347,306	2,895,137	2,895,137	2,747,023	(1,658,519)	1,088,504
Miscellaneous	1,192,597	(311,129)	(244,770)	367,224	2,482,400	2,849,624
Rebates & Assignments	2,556,860	2,504,056	2,504,056	2,704,190	-	2,704,190
Non-departmental Expenditures	7,096,763	5,088,064	5,154,423	5,818,437	823,881	6,642,318
Total Expenditures	90,311,819	101,302,134	99,957,483	98,557,510	317,205	98,874,715
Revenues Over/(Under) Expenditures	5,312,010	(6,575,386)	(8,040,205)	(9,252,362)	7,782,308	(1,470,054)
Fund Balance - Beginning	35,055,459	40,275,171	40,275,171	32,234,966	-	32,234,966
Accrued Sales/Franchise Taxes	(7,242,700)	(7,242,699)	(7,242,699)	(7,242,699)	-	(7,242,699)
Fund Balance - Ending	$ 33,124,769	$ 26,457,086	$ 24,992,267	$ 15,739,905	$ 7,782,308	$ 23,522,213
Ending Fund Balance- % of Oper Exp		31%	29%	18%		27%
Fund Balance - Requirement		$ 21,684,129	$ 21,266,030	$ 22,092,833		$ 21,465,877
Over / (Under) Policy		4,772,957	3,726,237	(6,352,928)		2,056,336

The following information is included to comply with Local Government Code Section 140.0045

	FY19 Actual	FY20 Budget	FY20 Projection	FY21 Budget		FY21 Budget
Legal Notice Publication Expenditures	10,019	25,000	25,000	25,000	-	25,000
Legislative Consultant Expenditures	118,267	118,200	118,200	118,200		118,200

CITY OF SUGAR LAND
DEBT SERVICE FUND
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Current Property Tax	$ 21,125,077	$ 21,135,527	$ 20,935,527	$ 21,375,179	$ -	$ 21,375,179
Delinquent Property Taxes	222,668	28,000	42,298	53,391	-	53,391
District Property Taxes/Fund Balance	6,039	-	-	-	-	-
Interest on Investments	292,758	150,000	150,000	50,000	-	50,000
Miscellaneous	724	-	-	-	-	-
Refunding Bond Proceeds	14,930,416	13,312,235	13,312,235	-	-	-
Operating Revenues	36,577,682	34,625,762	34,440,060	21,478,570	-	21,478,570
Total Transfers In	9,268,029	7,856,081	7,318,749	7,319,344	-	7,319,344
Non-operating Revenues	9,268,029	7,856,081	7,318,749	7,319,344	-	7,319,344
Total Revenues	45,845,711	42,481,843	41,758,809	28,797,914	-	28,797,914
EXPENDITURES						
Current Outstanding & New Debt	26,788,584	28,860,669	26,844,459	28,688,739	-	28,688,739
Issuance Costs/Fiscal Fees/Other	139,833	126,758	143,108	25,758	-	25,758
Refunding Payment to Escrow	14,802,083	13,716,083	13,716,083	-	-	-
Total Debt Service	41,730,500	42,703,510	40,703,650	28,714,497	-	28,714,497
Rebates & Assignments	1,678,808	1,714,906	1,714,906	1,777,268	-	1,777,268
Transfers to Other Funds	73,806	65,430	82,502	87,154	-	87,154
Total Other Expenditures	1,752,614	1,780,336	1,797,408	1,864,422	-	1,864,422
Total Expenditures	43,483,113	44,483,846	42,501,058	30,578,919	-	30,578,919
CHANGE IN FUND BALANCE	2,362,597	(2,002,003)	(742,249)	(1,781,005)	-	(1,781,005)
FUND BALANCE - BEGINNING	5,623,064	7,914,375	7,914,375	7,172,126	-	7,172,126
FUND BALANCE - ENDING	$ 7,985,662	$ 5,912,372	$ 7,172,126	$ 5,391,121	$ -	$ 5,391,121
Policy Requirement	$ 2,678,858	$ 2,886,067	$ 2,684,446	$ 2,868,874	$ -	$ 2,868,874
Over/(Under) Policy	5,306,803	3,026,305	4,487,680	2,522,247	-	2,522,247
Policy Requirement	10%	10%	10%	10%		10%

CITY OF SUGAR LAND
DEBT SERVICE FUND - TAXABLE CO'S
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Rent	$ 1,867,965	$ 2,004,811	$ 1,352,466	$ 1,770,086	$ -	$ 1,770,086
Interest Income	16,199	9,000	8,000	7,500	-	7,500
Total Revenues	1,884,164	2,013,811	1,360,466	1,777,586	-	1,777,586
EXPENDITURES						
Current Outstanding & New Debt	1,591,199	1,590,399	1,590,399	1,593,699	-	1,593,699
Fiscal Fees/Other	750	1,000	850	1,000	-	1,000
Total Expenditures	1,591,949	1,591,399	1,591,249	1,594,699	-	1,594,699
Change in Fund Balance	292,215	422,412	(230,783)	182,887	-	182,887
Fund Balance - Beginning	622,872	932,862	932,862	702,079	-	702,079
Fund Balance - Ending	$ 915,087	$ 1,355,274	$ 702,079	$ 884,966	$ -	$ 884,966

CITY OF SUGAR LAND
ENTERPRISE FUND - UTILITY SYSTEM
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Charges for Services	$ 31,106,958	$ 34,975,597	$ 33,504,306	$ 36,484,590	$ -	$ 36,484,590
Surface Water Fees	12,513,259	18,505,323	16,142,087	17,609,959	-	17,609,959
Tap Fees	192,275	212,414	222,935	106,620	-	106,620
Interest Income	828,236	425,789	392,633	131,001	-	131,001
Miscellaneous	1,202,404	738,426	2,007,529	739,426	-	739,426
Operating Revenues	45,843,132	54,857,549	52,269,490	55,071,596	-	55,071,596
Bond Proceeds	-	7,548,250	7,706,246	11,321,700	-	11,321,700
Transfers In - PID	30,217	43,881	43,881	42,981	-	42,981
Transfers In - Connection Fees	869,015	868,019	868,019	868,019	-	868,019
Non-operating Revenues	899,232	8,460,150	8,618,146	12,232,700	-	12,232,700
Total Revenues	46,742,364	63,317,699	60,887,636	67,304,296	-	67,304,296
EXPENDITURES						
Utility Administration	804,239	1,762,425	1,762,425	754,256	24,600	778,856
Water Distribution	2,338,588	2,712,016	2,702,625	2,649,163	-	2,649,163
Water Production	2,370,192	2,974,057	2,760,331	2,959,244	-	2,959,244
Wastewater Collection	1,259,113	1,877,713	1,855,473	1,534,710	-	1,534,710
Wastewater Treatment	5,772,790	6,052,943	5,802,443	5,380,369	500,000	5,880,369
Customer Service	1,454,948	1,771,351	1,771,351	1,187,275	307,000	1,494,275
Water Quality	577,253	689,292	688,102	722,752	-	722,752
Water Conservation	184,544	320,432	320,432	297,001	-	297,001
Treasury	1,570,909	1,623,345	1,735,538	1,649,065	116,000	1,765,065
Surface Water	6,239,420	7,850,819	7,649,319	7,444,202	204,400	7,648,602
Total Operating Expenditures	22,571,996	27,634,393	27,048,039	24,578,037	1,152,000	25,730,037
Debt Service	7,778,753	17,410,560	16,811,031	17,967,289	-	17,967,289
Transfers Out	10,656,132	11,139,164	11,076,820	10,025,942	-	10,025,942
Miscellaneous	407,256	395,912	351,082	395,912	-	395,912
Contingency	-	365,142	365,142	534,830	-	534,830
CIP Transfers	13,766,300	9,048,250	9,048,250	13,321,700	-	13,321,700
Total Non-Operating Expenditures	32,608,441	38,359,028	37,652,325	42,245,673	-	42,245,673
Total Expenditures	55,180,437	65,993,421	64,700,364	66,823,710	1,152,000	67,975,710
Revenues Over/(Under) Expenditures	(8,438,073)	(2,675,722)	(3,812,728)	480,586	(1,152,000)	(671,414)
Fund Balance - Beginning	27,601,703	24,564,995	24,564,995	20,752,267	-	20,752,267
Reserve - Debt Service	(8,942,393)	(8,935,141)	(8,935,141)	(9,247,585)	-	(9,247,585)
Fund Balance - Ending	$ 10,221,237	$ 12,954,132	$ 11,817,126	$ 11,985,268	$ (1,152,000)	$ 10,833,268
Bond Coverage	2.99	1.56	1.50	1.70		1.63
Target	1.25	1.25	1.25	1.25		1.25
Operating Reserves	45%	47%	44%	49%		42%
Target	25%	25%	25%	25%		25%

Exhibit A

CITY OF SUGAR LAND
ENTERPRISE FUND - AIRPORT
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Fuel Sales	$ 13,050,412	$ 13,387,437	$ 10,624,563	$ 11,880,383	$ -	$ 11,880,383
Hangar Leases	1,523,153	1,535,322	1,753,969	1,751,477	-	1,751,477
Miscellaneous Revenues	1,031,543	936,261	795,748	830,864	-	830,864
Interest Income	115,424	100,000	107,748	102,000	-	102,000
Operating Revenues	15,720,531	15,959,020	13,282,028	14,564,724	-	14,564,724
Transfers In	176,842	139,920	154,135	179,435	-	179,435
Grant Proceeds	50,000	50,000	50,000	50,000	-	50,000
Bond Proceeds	-	1,836,000	1,959,101	-	765,000	765,000
Non-operating Revenues	226,842	2,025,920	2,163,236	229,435	765,000	994,435
Total Revenues	15,947,373	17,984,940	15,445,264	14,794,159	765,000	15,559,159
EXPENDITURES						
Airport Administration	1,015,893	1,234,522	1,236,329	1,039,872	600	1,040,472
Airfield Operations	298,892	326,473	296,473	277,684	21,265	298,949
FBO Services	9,797,539	10,378,762	7,622,001	8,630,403	-	8,630,403
Café Select	229,386	271,471	222,219	267,239	-	267,239
U.S. Customs	208,076	391,937	391,937	210,198	91,562	301,760
Maintenance and Operations	1,063,613	1,377,873	1,280,670	1,076,689	60,000	1,136,689
Total Operating Expenditures	12,613,400	13,981,038	11,049,629	11,502,085	173,427	11,675,512
Debt Service	2,265,150	1,373,704	1,301,127	1,382,323	30,600	1,412,923
Miscellaneous	128,155	213,251	151,802	177,251	15,000	192,251
Transfers Out - Non-Bond CIP	2,010,000	179,974	402,196	-	-	-
Transfers Out - Bond CIP	-	1,800,000	1,800,000	-	750,000	750,000
Operating Transfers Out	1,149,027	1,107,354	1,107,354	1,240,949	-	1,240,949
Total Non-Operating Expenditures	5,552,332	4,674,283	4,762,479	2,800,523	795,600	3,596,123
Total Expenditures	18,165,732	18,655,321	15,812,108	14,302,608	969,027	15,271,635
Revenues Over/(Under) Expenditures	(2,218,359)	(670,381)	(366,844)	491,551	(204,027)	287,524
Fund Balance - Beginning	6,964,457	3,887,117	3,887,117	3,520,273	-	3,520,273
Debt Service Reserve	(858,981)	(994,988)	(861,884)	(825,478)	-	(825,478)
Fund Balance - Ending	3,887,117	2,221,748	2,658,389	$ 3,186,346	$ (204,027)	$ 2,982,319
CASH EQ. RESERVE RATIO (25% min)	86%	39%	46%	60%		55%
BOND COVERAGE (1.25x min)	2.52	1.86	2.04	2.11		1.99
FUEL GALLONS SOLD	3,237,334	3,215,600	2,889,624	2,951,075		2,951,075

CITY OF SUGAR LAND
ENTERPRISE FUND - SOLID WASTE
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Solid Waste Collections	$ 7,938,524	$ 8,139,312	$ 8,140,429	$ 8,319,192	$ -	$ 8,319,192
Franchise Fees	668,333	671,412	664,715	717,164	-	717,164
Commercial SW License	12,009	13,200	13,200	13,200	-	13,200
Miscellaneous	28,275	35,171	46,067	36,930	-	36,930
Recycling Programs	1,890	1,500	970	228	-	228
Interest Income	7,110	7,000	6,220	6,000	-	6,000
Total Revenues	8,656,141	8,867,595	8,871,601	9,092,714	26,901	9,119,615
EXPENDITURES						
Contractual Services	7,735,002	7,954,321	7,967,665	7,967,665	170,019	8,137,684
Salary & Benefits	250,792	260,960	260,960	271,175	-	271,175
Education Programs	14,342	14,557	14,407	14,557	9,151	23,708
Operations & Maintenance	67,824	103,789	91,238	101,541	27,850	129,391
Total Operating Expenditures	8,067,960	8,333,627	8,334,270	8,354,938	207,020	8,561,958
Miscellaneous	1,961	70,000	70,000	70,000	-	70,000
Transfers Out	412,526	418,491	418,491	456,745	-	456,745
Total Non-Operating Expenditures	414,487	488,491	488,491	526,745	-	526,745
Total Expenditures	8,482,447	8,822,118	8,822,761	8,881,683	207,020	9,088,703
Revenues Over/(Under) Expenditures	173,694	45,477	48,840	211,031	(180,119)	30,912
Fund Balance - Beginning	536,500	710,194	710,194	759,034	-	759,034
Fund Balance - Ending	$ 710,194	$ 755,671	$ 759,034	$ 970,065	$ (180,119)	$ 789,946

CITY OF SUGAR LAND
ANIMAL SHELTER DONATIONS
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Donations	$ -	$ -	$ -	$ 50,000	$ -	$ 50,000
Interest Income	-	-	-	-	-	-
Total Revenues	-	-	-	50,000	-	50,000
EXPENDITURES						
Maintenance and Operations	-	-	-	50,000	-	50,000
Total Expenditures	-	-	-	50,000	-	50,000
Revenues Over/(Under) Expenditures	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-		-	-
Fund Balance - Ending	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF SUGAR LAND
PUBLIC EDUCATION GRANT
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
PEG Funds	$ -	$ -	$ -	$ 170,000	$ -	$ 170,000
Interest Income	-	-	-	-	-	-
Total Revenues	-	-	-	170,000	-	170,000
EXPENDITURES						
Maintenance and Operations	-	-	-	170,000	-	170,000
Total Expenditures	-	-	-	170,000	-	170,000
Revenues Over/(Under) Expenditures	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF SUGAR LAND
SPECIAL REVENUE FUND - COURT SECURITY FUND
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Security Fees	$ 37,536	$ 51,000	$ 36,368	$ 43,175	$ -	$ 43,175
Interest Income	382	350	298	350	-	350
Total Revenues	37,918	51,350	36,666	43,525	-	43,525
EXPENDITURES						
Personnel	38,975	40,500	40,500	40,636	-	40,636
Total Expenditures	38,975	40,500	40,500	40,636	-	40,636
Revenues Over/(Under) Expenditures	(1,057)	10,850	(3,834)	2,889	-	2,889
Fund Balance - Beginning	19,760	18,703	18,703	14,869	-	14,869
Fund Balance - Ending	$ 19,760	$ 29,553	$ 14,869	$ 17,758	$ -	$ 17,758

CITY OF SUGAR LAND
SPECIAL REVENUE FUND - TOURISM
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Hotel/Motel Occupancy Tax	$ 2,402,962	$ 2,403,875	$ 1,655,922	$ 1,571,400	$ -	$ 1,571,400
Interest Income	37,333	30,000	20,920	15,000	-	15,000
Miscellaneous	22,232	40,472	29,100	29,100	-	29,100
Total Operating Revenues	2,462,527	2,474,347	1,705,942	1,615,500	-	1,615,500
Transfers In	-	-	177,470	-	-	-
Total Non-Operating Revenues	-	-	177,470	-	-	-
Total Revenues	2,462,527	2,474,347	1,883,412	1,615,500	-	1,615,500
EXPENDITURES						
Tourism Program	569,475	927,512	548,565	388,284	-	388,284
Visitor Center	221,756	303,579	263,579	264,489	-	264,489
Cultural/Public Arts	27,963	48,000	9,625	-	-	-
Total Operating Expenditures	819,194	1,279,091	821,769	652,773	-	652,773
Transfer Out - Debt Service Fund	1,372,461	1,352,726	1,350,238	1,341,100	-	1,341,100
Transfer Out - Public Arts CIP	50,000	50,000	-	-	-	-
Transfer Out - Destination Events	60,854	50,000	-	-	-	-
Transfer Out - Others	-	902	902	-	-	-
Miscellaneous	-	550	550	550	-	550
Total Non-Operating Expenditures	1,483,315	1,454,178	1,351,690	1,341,650	-	1,341,650
Total Expenditures	2,302,509	2,733,269	2,173,459	1,994,423	-	1,994,423
Revenues Over/(Under) Expenditures	160,019	(258,922)	(290,047)	(378,923)	-	(378,923)
Fund Balance - Beginning	1,794,281	1,954,300	1,954,300	1,664,253	-	1,664,253
GAAP Adjustments	(638,806)	(553,420)	(553,420)	(553,420)	-	(553,420)
Fund Balance - Ending	$ 1,315,494	$ 1,141,958	$ 1,110,833	$ 731,910	$ -	$ 731,910
Fund Balance Policy (10% of Budgeted HOT)		$ 240,388	$ 165,592	$ 157,140		$ 157,140
Over/Under Policy		901,571	945,241	574,770		574,770

CITY OF SUGAR LAND
SPECIAL REVENUE FUND - COMMUNITY DEVELOPMENT BLOCK GRANT
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
CDBG	$ 201,068	$ 193,600	$ 193,600	$ -	$ -	$ -
Interest Income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	201,068	193,600	193,600	-	-	-
EXPENDITURES						
Professional Services	54,591	17,416	17,416	-	-	-
Other Contractual	49,780	-	-	-	-	-
Capital	96,698	176,184	176,184	-	-	-
Total Expenditures	201,068	193,600	193,600	-	-	-
Revenues Over/(Under) Expenditures	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF SUGAR LAND
SPECIAL REVENUE FUND - COURT TECHNOLOGY FUND
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Technology Fees	$ 50,049	$ 68,000	$ 36,383	$ 35,245	$ -	$ 35,245
Interest Income	854	675	275	675	-	675
Miscellaneous	-	-	-	-	-	-
Transfers in	6,469	-	-	-	-	-
Total Revenues	57,371	68,675	36,658	35,920	-	35,920
EXPENDITURES						
Personnel Costs	-	-	-	-	-	-
Operations & Maintenance	56,492	88,462	57,088	34,138	-	34,138
Capital	-	-	-	-	-	-
Total Operating Expenditures	56,492	88,462	57,088	34,138	-	34,138
Transfers to Other Funds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Expenditures	56,492	88,462	57,088	34,138	-	34,138
Revenues Over/(Under) Expenditures	879	(19,787)	(20,430)	1,782	-	1,782
Fund Balance - Beginning	25,431	26,310	26,310	5,880	-	5,880
Fund Balance - Ending	$ 26,310	$ 6,523	$ 5,880	$ 7,662	$ -	$ 7,662

CITY OF SUGAR LAND
SPECIAL REVENUE FUND - SPECIAL EVENTS
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Rental Fees	$ 40,165	$ 27,800	$ -	$ 17,200	$ -	$ 17,200
Interest Income	239	100	250	200	-	200
Miscellaneous	-	-	131,873	-	-	-
Transfers In	60,854	50,000	50,000	91,443	-	91,443
Total Revenues	101,258	77,900	182,123	108,843	-	108,843
EXPENDITURES						
Personnel Costs	84,371	88,779	88,779	91,443	-	91,443
Operations & Maintenance	-	-	-	-	130,000	130,000
Capital	-	-	-	-	-	-
Total Operating Expenditures	84,371	88,779	88,779	91,443	130,000	221,443
Transfers to Other Funds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Expenditures	84,371	88,779	88,779	91,443	130,000	221,443
Revenues Over/(Under) Expenditures	16,886	(10,879)	93,344	17,400	(130,000)	(112,600)
Fund Balance - Beginning	2,995	19,881	19,881	113,225	-	113,225
Fund Balance - Ending	$ 19,881	$ 9,002	$ 113,225	$ 130,625	$ (130,000)	$ 625

CITY OF SUGAR LAND
INTERNAL SERVICE FUND - EMPLOYEE BENEFITS
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Proposed Budget
REVENUES						
Contributions	$ 11,163,896	$ 12,000,036	$ 12,346,345	$ 12,000,036	$ -	$ 12,000,036
Miscellaneous	2,344,753	1,589,360	1,664,016	2,219,853	-	2,219,853
Interest Income	4,450	5,500	6,087	5,000	-	5,000
Transfers in	-	183,155	183,155	-	-	-
Total Revenues	13,513,099	13,778,051	14,199,603	14,224,889	-	14,224,889
EXPENDITURES						
Premiums & Claims	12,783,767	13,086,039	12,739,722	13,535,336	-	13,535,336
Other	595,180	736,656	646,540	741,892	-	741,892
Total Operating Expenditures	13,378,946	13,822,695	13,386,262	14,277,228	-	14,277,228
Transfers to Other Funds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Non-Operating Expenditures		-	-	-	-	-
Total Expenditures	13,378,946	13,822,695	13,386,262	14,277,228	-	14,277,228
Revenues Over/(Under) Exp	134,152	(44,644)	813,341	(52,339)	-	(52,339)
Fund Balance - Beginning	1,601,089	1,735,242	1,735,242	2,548,583		2,548,583
Reserve for Self Insurance	(1,450,000)	(1,450,000)	(1,745,656)	(2,328,237)		(2,328,237)
Fund Balance - Ending	$ 285,241	$ 240,598	$ 802,927	$ 168,007	$ -	$ 168,007

CITY OF SUGAR LAND
INTERNAL SERVICE FUND - FLEET REPLACEMENT FUND
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Sale of Property	$ 167,448	$ 142,500	$ 42,500	$ 125,000	$ -	$ 125,000
Interest Income	92,913	60,000	60,000	60,000	-	60,000
Transfers From Other Funds	1,635,644	1,816,621	1,770,821	731,636	-	731,636
Miscellaneous	50,550	140,000	70,000	70,000	-	70,000
Total Revenues	1,946,556	2,159,121	1,943,321	986,636	-	986,636
EXPENDITURES						
Vehicles & Contractual Service	1,382,220	2,656,713	2,215,717	1,024,095	-	1,024,095
Transfers Out	-	-	-	-	1,500,000	1,500,000
Total Expenditures	1,382,220	2,656,713	2,215,717	1,024,095	1,500,000	2,524,095
Revenues Over/(Under) Expenditures	564,336	(497,592)	(272,396)	(37,459)	(1,500,000)	(1,537,459)
Fund Balance - Beginning	2,937,760	3,502,096	3,502,096	3,229,700	-	3,229,700
Fund Balance - Ending	$ 3,502,096	$ 3,004,504	$ 3,229,700	$ 3,192,241	$ (1,500,000)	$ 1,692,241

CITY OF SUGAR LAND
INTERNAL SERVICE FUND - HIGH-TECH REPLACEMENT FUND
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Sale of Capital Property	$ 25,204	$ 2,170	$ 3,704	$ 2,170	$ -	$ 2,170
Interest Income	85,161	53,000	53,000	53,000	-	53,000
Transfers in	1,290,048	1,290,048	1,290,048	671,778	-	671,778
Total Revenues	1,400,413	1,345,218	1,346,752	726,948	-	726,948
EXPENDITURES						
Equipment & Contractual Services	1,399,907	1,798,119	1,798,119	1,569,015	-	1,569,015
Total Expenditures	1,399,907	1,798,119	1,798,119	1,569,015	-	1,569,015
Revenues Over/(Under) Expenditures	506	(452,901)	(451,367)	(842,067)	-	(842,067)
Fund Balance - Beginning	2,641,411	2,641,917	2,641,917	2,190,550	-	2,190,550
Fund Balance - Ending	$ 2,641,917	$ 2,189,016	$ 2,190,550	$ 1,348,483	$ -	$ 1,348,483

CITY OF SUGAR LAND
SPECIAL REVENUE FUND - ENCLAVE AT RIVER PARK PID
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
PID Assessment Fees	$ 137,831	$ 100,014	$ 103,004	$ 76,104	$ -	$ 76,104
Interest Income	4,110	4,500	800	400	-	400
Transfers In	44,450	60,160	63,017	80,494	-	80,494
Total Revenues	186,392	164,674	166,821	156,998	-	156,998
EXPENDITURES						
Reimbursements	489,949	-	-	-	-	-
Miscellaneous	6,049	100	50	75	-	75
Transfers to Other Funds	119,562	165,419	165,419	161,144	-	161,144
Total Expenditures	615,560	165,519	165,469	161,219	-	161,219
Revenues Over/(Under) Expenditures	(429,168)	(845)	1,352	(4,221)	-	(4,221)
Fund Balance - Beginning	499,366	70,198	70,198	71,550	-	71,550
Fund Balance - Ending	$ 70,198	$ 69,353	$ 71,550	$ 67,329	$ -	$ 67,329

CITY OF SUGAR LAND
SPECIAL REVENUE FUND - SPA DEBT REDUCTION FUND - RIVERSTONE
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Out of City Service Fees	$ 179,830	$ 131,175	$ 206,075	$ 162,462	$ -	$ 162,462
Interest Income	14,542	12,000	10,550	9,500	-	9,500
Total Revenues	194,371	143,175	216,625	171,962	-	171,962
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	194,371	143,175	216,625	171,962	-	171,962
Fund Balance - Beginning	592,957	787,328	787,328	1,003,953	-	1,003,953
Fund Balance - Ending	$ 787,328	$ 930,503	$ 1,003,953	$ 1,175,915	$ -	$ 1,175,915

CITY OF SUGAR LAND
SPECIAL REVENUE FUNDS - LAW ENFORCEMENT
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Other Income	$ -	$ -	$ -	$ -	$ -	$ -
Interest Income	98	100	70	125	-	125
Total Revenues	98	100	70	125	-	125
EXPENDITURES						
Maintenance and Operations	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	98	100	70	125	-	125
Fund Balance - Beginning	4,597	4,695	4,695	4,765	-	4,765
Fund Balance - Ending	$ 4,695	$ 4,795	$ 4,765	$ 4,890	$ -	$ 4,890

CITY OF SUGAR LAND
SPECIAL REVENUE FUNDS - STATE SEIZURES
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Other Income	$ 120,678	$ -	$ -	$ -	$ -	$ -
Interest Income	4,783	400	2,850	2,700	-	2,700
Total Revenues	125,461	400	2,850	2,700	-	2,700
EXPENDITURES						
Maintenance and Operations	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	125,461	400	2,850	2,700	-	2,700
Fund Balance - Beginning	194,037	319,498	319,498	322,348	-	322,348
Fund Balance - Ending	$ 319,498	$ 319,898	$ 322,348	$ 325,048	$ -	$ 325,048

CITY OF SUGAR LAND
SPECIAL REVENUE FUNDS - FEDERAL SEIZURES
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Other Income	$ -	$ -	$ 3,105	$ -	$ -	$ -
Interest Income	734	775	350	400	-	400
Total Revenues	734	775	3,455	400	-	400
EXPENDITURES						
Maintenance and Operations	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	734	775	3,455	400	-	400
Fund Balance - Beginning	34,289	35,023	35,023	38,478	-	38,478
Fund Balance - Ending	$ 35,023	$ 35,798	$ 38,478	$ 38,878	$ -	$ 38,878

CITY OF SUGAR LAND
SPECIAL REVENUE FUND - SPA DEBT REDUCTION FUND - TARA PLANTATION
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Out of City Service Fees	$ 35,441	$ 36,888	$ 38,950	$ 55,823	$ -	$ 55,823
Interest Income	7,732	6,400	7,900	3,200	-	3,200
Total Revenues	43,173	43,288	46,850	59,023	-	59,023
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	43,173	43,288	46,850	59,023	-	59,023
Fund Balance - Beginning	341,011	384,184	384,184	431,034	-	431,034
Fund Balance - Ending	$ 384,184	$ 427,472	$ 431,034	$ 490,057	$ -	$ 490,057

CITY OF SUGAR LAND
SUGAR LAND DEVELOPMENT CORPORATION
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Sales Tax	$ 6,764,278	$ 6,307,022	$ 6,053,424	$ 5,545,142	$ -	$ 5,545,142
Interest Income	251,199	150,000	124,096	125,000	-	125,000
Miscellaneous	124,556	-	49,860	-	-	-
TIRZ#1	1,150,000	1,250,000	1,250,000	1,500,000	-	1,500,000
Operating Revenues	8,290,033	7,707,022	7,477,380	7,170,142	-	7,170,142
Total Revenues	8,290,033	7,707,022	7,477,380	7,170,142	-	7,170,142
EXPENDITURES						
Economic Development Program	517,467	933,191	935,915	597,017	-	597,017
Economic Development Incentives	756,003	1,737,500	1,167,500	1,700,000	-	1,700,000
Contractual Services	17,990	15,290	17,740	15,290	(5,500)	9,790
Total Operating Expenditures	1,291,460	2,685,981	2,121,155	2,312,307	(5,500)	2,306,807
Debt Service	4,110,621	4,088,984	4,088,984	4,053,721	-	4,053,721
Capital Projects Reimbursement	1,405,000	1,543,637	1,543,637	-	-	-
Transfers to Other Funds	525,821	645,637	724,752	764,123	-	764,123
Total Non-Operating Expenditures	6,041,442	6,278,258	6,357,373	4,817,844	-	4,817,844
Total Expenditures	7,332,903	8,964,239	8,478,528	7,130,151	(5,500)	7,124,651
Revenues Over/(Under) Expenditures	957,130	(1,257,217)	(1,001,148)	39,991	5,500	45,491
Fund Balance - Beginning	9,346,238	10,303,367	10,303,367	9,302,219	-	9,302,219
Accrued Sales Tax	(1,144,311)	(1,116,802)	(1,116,802)	(1,116,802)	-	(1,116,802)
Debt Service Reserve	(4,044,391)	(4,044,391)	(4,044,391)	(3,992,302)	-	(3,992,302)
Fund Balance - Ending	$ 5,114,666	$ 3,884,957	$ 4,141,026	$ 4,233,106	$ 5,500	$ 4,238,606
Min. Fund Balance (15% of Budgeted Sales Tax)	$ 1,014,642	$ 946,053	$ 908,014	$ 831,771	$ -	$ 831,771
Over/Under Policy	4,100,024	2,938,904	3,233,012	3,401,335	-	3,406,835
Bond Coverage Ratio (>1.25x)	1.72	1.59	1.52	1.41	-	1.41

CITY OF SUGAR LAND
SUGAR LAND 4B CORPORATION
INCOME STATEMENT

	FY19 Actuals	FY20 Current Budget	FY20 Projections	FY21 Base Budget	FY21 Changes	FY21 Budget
REVENUES						
Sales Tax	$ 6,764,278	$ 6,307,022	$ 6,053,424	$ 5,545,142	$ -	$ 5,545,142
Interest Income	192,950	140,000	134,664	125,000	-	125,000
TIRZ#1	153,100	156,886	156,886	145,300	-	145,300
Miscellaneous	80,000	80,000	80,000	80,000	-	80,000
Operating Revenues	7,190,329	6,683,908	6,424,974	5,895,442	-	5,895,442
Bond Proceeds	-	27,157,311	27,157,311	-	-	-
Non-operating Revenues	-	27,157,311	27,157,311	-	-	-
Total Revenues	7,190,329	33,841,219	33,582,285	5,895,442	-	5,895,442
EXPENDITURES						
Economic Development Program	223,890	561,620	561,620	561,620	-	561,620
Contractual Services	108,389	12,200	12,200	12,200	-	12,200
Total Operating Expenditures	332,279	573,820	573,820	573,820	-	573,820
Debt Service	3,341,344	3,354,175	3,042,596	3,020,625	-	3,020,625
Incentives	-	787,500	787,500	37,500	-	37,500
Payment to Escrow Account	-	26,715,744	26,715,744	-	-	-
Issuance Costs	-	431,918	430,522	-	-	-
Reserve for Opportunities	-	3,800,000	2,946,800	1,700,000	-	1,700,000
Transfers to Capital Projects	1,110,000	710,000	763,200	650,000	-	650,000
Transfers to Other Funds	561,203	699,504	818,835	881,983	-	881,983
Total Non-Operating Expenditures	5,012,547	36,498,841	35,505,197	6,290,108	-	6,290,108
Total Expenditures	5,344,826	37,072,661	36,079,017	6,863,928	-	6,863,928
Revenues Over/(Under) Expenditures	1,845,502	(3,231,442)	(2,496,732)	(968,486)	-	(968,486)
Fund Balance - Beginning	7,591,919	9,437,421	9,437,421	6,940,689	-	6,940,689
Accrued Sales Tax	(991,868)	(1,116,802)	(1,116,802)	(1,116,802)	-	(1,116,802)
Debt Service Reserve	(2,989,565)	(2,989,565)	(2,989,565)	(2,427,000)	-	(2,427,000)
Fund Balance - Ending	$ 5,455,988	$ 2,099,612	$ 2,834,322	$ 2,428,401	$ -	$ 2,428,401
Minimum Fund Balance (15%)	$ 676,428	$ 946,053	$ 908,014	$ 831,771		$ 831,771
Over/Under Policy	4,779,560	1,153,559	1,926,308	1,596,630		1,596,630
Bond Coverage Ratio (>1.25x)	2.07	2.12	2.05	2.14		2.14

Exhibit A

CITY OF SUGAR LAND
CAPITAL PROJECTS FUNDS
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

							Changes to Filed Budget			
	General CIP	Grants and Other Sources	Development Corporations	Utility CIP	Airport CIP	Total Capital Projects	General CIP	Development Corporations	Utility CIP	**Revised Proposed Budget**
Revenues										
Bond Proceeds	$ 11,776,000	$ -	$ -	$ 11,321,700	$ 750,000	$ 23,847,700	$ -	$ -	$ -	$ 23,847,700
Transfers In	-	-	650,000	2,000,000	-	2,650,000	-	-	-	2,650,000
Donations	1,000,000	-	-	-	-	1,000,000	-	-	-	1,000,000
Interest Income	300,000	-	-	200,000	2,000	502,000	-	-	-	502,000
Total Revenues	**13,076,000**	**-**	**650,000**	**13,521,700**	**752,000**	**27,999,700**	**-**	**-**	**-**	**27,999,700**
Expenditures										
Airport	-	-	-	-	750,000	750,000	-	-	-	750,000
Drainage	11,176,000	-	-	-	-	11,176,000	-	-	-	11,176,000
Municipal	-	-	250,000	-	-	250,000	-	-	-	250,000
Parks	1,000,000	-	200,000	-	-	1,200,000	-	-	-	1,200,000
Streets	600,000	-	-	-	-	600,000	-	-	-	600,000
Traffic	-	-	200,000	-	-	200,000	-	-	-	200,000
Surface Water	-	-	-	2,228,700	-	2,228,700	-	-	155,800	2,384,500
Water	-	-	-	7,732,000	-	7,732,000	-	-	-	7,732,000
Wastewater	-	-	-	3,361,000	-	3,361,000	-	-	-	3,361,000
Total CIP Expenditures	12,776,000	-	650,000	13,321,700	750,000	27,497,700	-	-	155,800	27,653,500
Issuance Costs	300,000	-	-	-	-	300,000	-	-	-	300,000
Transfers Out	-	-	-	-	-	-	-	-	-	-
Non-operating Expenditures	300,000	-	-	-	-	300,000	-	-	-	300,000
Total Expenditures	**13,076,000**	**-**	**650,000**	**13,321,700**	**750,000**	**27,797,700**	**-**	**-**	**155,800**	- 27,953,500
Revenues Over/(Under) Expenditures	-	-	-	200,000	2,000	202,000	-	-	(155,800)	46,200
Fund Balance - Beginning	4,384,054	-	-	8,685,924	143,054	13,213,032	-	-	-	13,213,032
Reserved Funds	(1,726,461)					(1,726,461)	-	-	-	(1,726,461)
Fund Balance - Ending	**$ 2,657,593**	**$ -**	**$ -**	**$ 8,885,924**	**$ 145,054**	**$ 11,688,571**	**$ -**	**$ -**	**$ (155,800)**	**$ 11,532,771**