



**City of Sugar Land  
Fiscal Year 2022-2023  
Adopted Budget Cover Page  
September 20, 2022**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,701,894, which is a 9.89 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 \$863,758.

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

<b>FOR:</b>	Joe R. Zimmerman	Jennifer Lane
	Carol McCutcheon	Suzanne Whatley
	Naushad Kermally	William Ferguson
	Stewart Jacobson	

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

**Property Tax Rate Comparison**

	<b>2022-2023</b>	<b>2021-2022</b>
Property Tax Rate:	\$0.346500/100	\$0.346500/100
No-New-Revenue Tax Rate:	\$0.318287/100	\$0.339025/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.192708/100	\$0.205401/100
Voter-Approval Tax Rate:	\$0.359778/100	\$0.355394/100
Debt Rate:	\$0.146439/100	\$0.137649/100

Total debt obligation for City of Sugar Land secured by property taxes: \$26,577,194

## Exhibit A

**CITY OF SUGAR LAND  
GENERAL FUND  
INCOME STATEMENT**

	FY21	FY22	FY22	FY23	FY23	FY23
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
Property Taxes	\$ 32,261,466	\$ 34,164,356	\$ 33,805,166	\$ 35,913,695	\$ -	\$ 35,913,695
Sales Tax	42,179,260	39,273,423	46,209,078	43,298,121	-	43,298,121
Other Taxes	6,161,287	6,274,495	6,144,476	6,132,509	-	6,132,509
Licenses & Permits	3,380,955	3,628,653	3,374,035	3,373,980	-	3,373,980
Charges for Services	3,488,280	3,745,552	4,314,688	4,314,688	-	4,314,688
Fines & Forfeitures	1,133,610	1,590,504	1,178,901	1,279,520	-	1,279,520
Other	741,662	871,701	829,730	786,000	-	786,000
Intergovernmental	7,508,685	2,984,992	2,933,205	1,237,477	-	1,237,477
Interest Income	(1,347)	154,270	91,591	150,000	-	150,000
<b>Operating Revenues</b>	<b>96,853,859</b>	<b>92,687,946</b>	<b>98,880,870</b>	<b>96,485,990</b>	<b>-</b>	<b>96,485,990</b>
Transfers In	6,117,282	7,012,862	7,012,862	7,324,399	-	7,324,399
<b>Non-operating Revenues</b>	<b>6,117,282</b>	<b>7,012,862</b>	<b>7,012,862</b>	<b>7,324,399</b>	<b>-</b>	<b>7,324,399</b>
<b>Total Revenues</b>	<b>102,971,142</b>	<b>99,700,808</b>	<b>105,893,732</b>	<b>103,810,389</b>	<b>-</b>	<b>103,810,389</b>
<b>EXPENDITURES</b>						
General Government	16,556,038	19,548,878	19,430,799	17,491,351	2,370,928	19,862,279
Finance	3,967,013	4,653,194	4,590,809	4,744,232	86,700	4,830,932
Public Works	11,720,030	14,921,857	14,109,792	12,021,606	41,500	12,063,106
Parks & Recreation	4,769,960	5,602,229	5,608,229	5,487,089	335,000	5,822,089
Community Development	5,326,861	6,317,107	6,323,056	6,046,153	489,000	6,535,153
Environmental & Neighborhood SVC	5,964,718	8,299,208	8,306,938	6,817,078	590,150	7,407,228
Police Department	21,555,280	23,436,886	23,484,475	23,322,568	516,000	23,838,568
Public Safety Dispatch	2,578,271	3,007,139	3,007,139	3,321,297	17,200	3,338,497
Fire Department	15,852,716	18,317,934	18,324,348	17,832,216	1,191,100	19,023,316
<b>Departmental Expenditures</b>	<b>88,290,887</b>	<b>104,104,432</b>	<b>103,185,584</b>	<b>97,083,591</b>	<b>5,637,578</b>	<b>102,721,169</b>
Transfers to other Funds	1,249,676	2,093,782	1,803,268	2,151,635	-	2,151,635
Miscellaneous	952,130	1,703,288	2,387,895	1,041,592	1,042,000	2,083,592
Rebates & Assignments	2,564,341	2,706,556	2,773,495	2,630,065	-	2,630,065
<b>Non-departmental Expenditures</b>	<b>4,766,147</b>	<b>6,503,626</b>	<b>6,964,658</b>	<b>5,823,292</b>	<b>1,042,000</b>	<b>6,865,292</b>
<b>Total Expenditures</b>	<b>93,057,034</b>	<b>110,608,058</b>	<b>110,150,242</b>	<b>102,906,883</b>	<b>6,679,578</b>	<b>109,586,461</b>
Revenues Over/(Under) Expenditures	9,914,108	(10,907,250)	(4,256,510)	903,507	(6,679,578)	(5,776,072)
Fund Balance - Beginning	39,539,612	48,989,567	48,989,567	44,733,057	-	44,733,057
Accrued Sales/Franchise Taxes	(7,776,553)	(7,776,553)	(7,776,553)	(7,776,553)	-	(7,776,553)
<b>Fund Balance - Ending</b>	<b>\$ 41,677,166</b>	<b>\$ 30,305,763</b>	<b>\$ 36,956,504</b>	<b>\$ 37,860,011</b>	<b>\$ (6,679,578)</b>	<b>\$ 31,180,432</b>
Ending Fund Balance - % of Oper Exp		32%	39%	41%		33%
Fund Balance - Requirement		\$ 23,600,354	\$ 23,452,916	\$ 23,059,378		\$ 23,676,635
Over / (Under) Policy		6,705,409	13,503,588	14,800,632		7,503,797

The following information is included to comply with Local Government Code Section 140.004:

	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Budget	FY23 Budget
Legal Notice Publication Expenditures	10,580	25,000	25,000	25,000	-
Legislative Consultant Expenditures	59,100	104,600	104,600	238,200	238,200

## Exhibit A

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

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Rental Fees	\$ 10,985	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Interest Income	6	25	25	50	-	50
Miscellaneous	40,819	-	176,954	100,000	-	100,000
Transfers In	91,443	98,537	98,537	-	-	-
<b>Total Revenues</b>	<b>143,253</b>	<b>118,562</b>	<b>295,516</b>	<b>120,050</b>	<b>-</b>	<b>120,050</b>
<b>EXPENDITURES</b>						
Personnel Costs	91,209	98,537	98,537	21,256	-	21,256
Operations & Maintenance	107,142	40,000	40,000	40,000	-	40,000
<b>Total Expenditures</b>	<b>198,351</b>	<b>138,537</b>	<b>138,537</b>	<b>61,256</b>	<b>-</b>	<b>61,256</b>
Revenues Over/(Under) Expenditures	(55,098)	(19,975)	156,979	58,794	-	58,794
Fund Balance - Beginning	127,021	69,709	69,709	226,688	-	226,688
<b>Fund Balance - Ending</b>	<b>\$ 71,923</b>	<b>\$ 49,734</b>	<b>\$ 226,688</b>	<b>\$ 285,481</b>	<b>\$ -</b>	<b>\$ 285,481</b>

## Exhibit A

**CITY OF SUGAR LAND  
SUGAR LAND DEVELOPMENT CORPORATION  
INCOME STATEMENT**

	FY21	FY22	FY22	FY23	FY23	FY23
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
Sales Tax	\$ 7,029,877	\$ 6,545,570	\$ 7,701,513	\$ 7,216,353	\$ -	\$ 7,216,353
Interest Income	3,825	25,000	15,000	20,000	-	20,000
TIRZ#1	1,375,000	1,500,000	1,300,000	2,000,000	-	2,000,000
TIRZ#3	-	-	-	4,793,527	-	4,793,527
Operating Revenues	8,408,702	8,070,570	9,016,513	14,029,880	-	14,029,880
Bond Proceeds	-	-	5,550,296	-	-	-
Non-operating Revenues	-	-	5,550,296	-	-	-
Total Revenues	8,408,702	8,070,570	14,566,809	14,029,880	-	14,029,880
<b>EXPENDITURES</b>						
Economic Development Program	479,897	625,257	625,257	625,257	-	625,257
Economic Development Incentives	625,693	1,700,000	680,226	1,700,000	-	1,700,000
Contractual Services	9,129	9,790	9,790	9,790	-	9,790
Total Operating Expenditures	1,114,719	2,335,047	1,315,273	2,335,047	-	2,335,047
Debt Service	4,053,721	4,024,090	4,024,090	3,945,981	-	3,945,981
Payment to Escrow Account	-	-	5,461,720	-	-	-
Reserve for Opportunities	-	2,000,000	2,000,000	3,000,000	-	3,000,000
Bond Issuance & Disclosure	-	-	165,703	1,000	-	1,000
Capital Projects Reimbursement	670,000	-	-	250,000	-	250,000
Transfers to Other Funds	740,862	732,467	732,467	878,658	-	878,658
Total Non-Operating Expenditures	5,464,583	6,756,557	12,383,980	8,075,639	-	8,075,639
Total Expenditures	6,579,302	9,091,604	13,699,253	10,410,686	-	10,410,686
Revenues Over/(Under) Expenditures	1,829,400	(1,021,034)	867,556	3,619,194	-	3,619,194
Fund Balance - Beginning	10,236,444	12,065,844	12,065,844	12,933,400	-	12,933,400
Accrued Sales Tax	(1,228,941)	(1,228,941)	(1,228,941)	(1,228,941)	-	(1,228,941)
Debt Service Reserve	(3,936,355)	(3,876,869)	(3,876,869)	(3,759,758)	-	(3,759,758)
Fund Balance - Ending	\$ 6,900,547	\$ 5,939,000	\$ 7,827,590	\$ 11,563,895	\$ -	\$ 11,563,895
Minimum Fund Balance (15%)	\$ 1,054,482	\$ 981,836	\$ 981,836	\$ 1,082,453	-	\$ 1,082,453
Over/Under Policy	5,846,066	4,957,164	6,845,754	10,481,442	-	10,481,442
Bond Coverage Ratio (>1.25x)	1.75	1.67	1.96	1.85	-	1.85

## Exhibit A

**CITY OF SUGAR LAND  
ANIMAL SHELTER DONATIONS  
INCOME STATEMENT**

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Donations	\$ 37,875	\$ 50,000	\$ 12,440	\$ -	\$ -	\$ -
Interest Income	3	-	41	-	-	-
Transfers In	25,880	-	84,114	-	-	-
<b>Total Revenues</b>	<b>63,757</b>	<b>50,000</b>	<b>96,595</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Maintenance and Operations	1,177	112,580	23,620	135,555	-	135,555
<b>Total Expenditures</b>	<b>1,177</b>	<b>112,580</b>	<b>23,620</b>	<b>135,555</b>	<b>-</b>	<b>135,555</b>
Revenues Over/(Under) Expenditures	62,580	(62,580)	72,975	(135,555)	-	(135,555)
Fund Balance - Beginning	-	62,580	62,580	135,555	-	135,555
<b>Fund Balance - Ending</b>	<b>\$ 62,580</b>	<b>\$ 0</b>	<b>\$ 135,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Exhibit A

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

	FY21	FY22	FY22	FY23	FY23	FY23
	Actuals	Current	Projections	Base	Changes	Budget
		Budget		Budget		Budget
<b>REVENUES</b>						
Security Fees	\$ 29,467	\$ 43,175	\$ 34,527	\$ 35,140	\$ -	\$ 35,140
Interest Income	1	10	5	10	-	10
<b>Total Revenues</b>	<b>29,468</b>	<b>43,185</b>	<b>34,532</b>	<b>35,150</b>	<b>-</b>	<b>35,150</b>
<b>EXPENDITURES</b>						
Personnel	43,421	41,161	32,733	-	-	-
<b>Total Expenditures</b>	<b>43,421</b>	<b>41,161</b>	<b>32,733</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues Over/(Under) Expenditures	(13,953)	2,024	1,799	35,150	-	35,150
Fund Balance - Beginning	14,807	854	854	2,653	-	2,653
<b>Fund Balance - Ending</b>	<b>\$ 854</b>	<b>\$ 2,878</b>	<b>\$ 2,653</b>	<b>\$ 37,803</b>	<b>\$ -</b>	<b>\$ 37,803</b>

## Exhibit A

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

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Technology Fees	\$ 26,310	\$ 35,245	\$ 28,407	\$ 27,866	\$ -	\$ 27,866
Interest Income	7	50	10	20	-	20
Miscellaneous	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
<b>Total Revenues</b>	<b>26,317</b>	<b>35,295</b>	<b>28,417</b>	<b>27,886</b>	<b>-</b>	<b>27,886</b>
<b>EXPENDITURES</b>						
Personnel Costs	-	-	-	-	-	-
Operations & Maintenance	17,818	35,295	35,295	35,295	-	35,295
Total Non-Operating Expenditures	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>17,818</b>	<b>35,295</b>	<b>35,295</b>	<b>35,295</b>	<b>-</b>	<b>35,295</b>
Revenues Over/(Under) Expenditures	8,499	-	(6,878)	(7,409)	-	(7,409)
Fund Balance - Beginning	14,117	22,616	22,616	15,738	-	15,738
Fund Balance - Ending	\$ 22,616	\$ 22,616	\$ 15,738	\$ 8,329	\$ -	\$ 8,329

## Exhibit A

**CITY OF SUGAR LAND  
SPECIAL REVENUE FUND - TRUANCY PREVENTION  
INCOME STATEMENT**

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Fines	\$ 25,616	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Interest Income	3	-	10	15	-	15
Total Revenues	25,619	-	25,010	25,015	-	25,015
<b>EXPENDITURES</b>						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	25,619	-	25,010	25,015	-	25,015
Fund Balance - Beginning	21,738	47,358	47,358	72,368	-	72,368
Fund Balance - Ending	\$ 47,358	\$ 47,358	\$ 72,368	\$ 97,383	\$ -	\$ 97,383

## Exhibit A

**CITY OF SUGAR LAND  
SPECIAL REVENUE FUND - JUROR FUND  
INCOME STATEMENT**

	FY21	FY22	FY22	FY23	FY23	FY23
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
Fines	\$ 512	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Interest Income	0	-	-	-	-	-
Total Revenues	512	-	500	500	-	500
<b>EXPENDITURES</b>						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	512	-	500	500	-	500
Fund Balance - Beginning	435	947	947	1,447	-	1,447
Fund Balance - Ending	\$ 947	\$ 947	\$ 1,447	\$ 1,947	\$ -	\$ 1,947

## Exhibit A

**CITY OF SUGAR LAND  
SPECIAL REVENUE FUND - TOURISM  
INCOME STATEMENT**

	FY21	FY22	FY22	FY23	FY23	FY23
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
Hotel/Motel Occupancy Tax	\$ 1,503,815	\$ 1,604,600	\$ 2,074,951	\$ 2,232,000	\$ -	\$ 2,232,000
Interest Income	100	150	250	500	-	500
Miscellaneous	24,727	29,100	32,600	33,000	-	33,000
<b>Total Revenues</b>	<b>1,528,642</b>	<b>1,633,850</b>	<b>2,107,801</b>	<b>2,265,500</b>	<b>-</b>	<b>2,265,500</b>
<b>EXPENDITURES</b>						
Tourism Program	260,231	370,871	352,871	373,179	-	373,179
Visitor Center	173,742	280,994	280,994	264,821	-	264,821
Cultural/Public Arts	2,390	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>436,363</b>	<b>651,865</b>	<b>633,865</b>	<b>638,000</b>	<b>-</b>	<b>638,000</b>
Transfer Out - Debt Service Fund	1,341,100	1,342,343	1,342,343	1,344,078	-	1,344,078
Transfer Out - Others	550	550	550	550	-	550
Reserve for Opportunities	-	22,000	40,000	100,000	-	100,000
<b>Total Non-Operating Expenditures</b>	<b>1,341,650</b>	<b>1,364,893</b>	<b>1,382,893</b>	<b>1,444,628</b>	<b>-</b>	<b>1,444,628</b>
<b>Total Expenditures</b>	<b>1,778,013</b>	<b>2,016,758</b>	<b>2,016,758</b>	<b>2,082,628</b>	<b>-</b>	<b>2,082,628</b>
Revenues Over/(Under) Expenditures	(249,371)	(382,908)	91,043	182,872	-	182,872
Fund Balance - Beginning	1,522,234	1,271,374	1,271,374	1,362,417	-	1,362,417
GAAP Adjustments	(329,758)	(514,958)	(514,958)	(514,958)	-	(514,958)
<b>Fund Balance - Ending</b>	<b>\$ 943,106</b>	<b>\$ 373,508</b>	<b>\$ 847,459</b>	<b>\$ 1,030,331</b>	<b>\$ -</b>	<b>\$ 1,030,331</b>
Fund Balance Policy (10% of Budgeted HOT)	\$ 150,381	\$ 160,460	\$ 160,460	\$ 223,200		\$ 223,200
Over/Under Policy	792,724	213,048	686,999	807,131		807,131

# Exhibit A

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

		FY21		FY22		FY22		FY23		FY23		
		Actuals		Current		Projections		Base		Changes		
				Budget				Budget			Budget	
<b>REVENUES</b>												
PID Assessment Fees	\$	76,955	\$	61,589	\$	59,049	\$	58,189	\$	-	\$	58,189
Interest Income		9		10		10		10		-		10
Transfers In		80,494		85,430		87,970		79,430		-		79,430
<b>Total Revenues</b>		<b>157,458</b>		<b>147,029</b>		<b>147,029</b>		<b>137,629</b>		<b>-</b>		<b>137,629</b>
<b>EXPENDITURES</b>												
Miscellaneous		49		50		50		50		-		50
Transfers to Other Funds		161,144		156,494		156,494		146,969		-		146,969
<b>Total Expenditures</b>		<b>161,193</b>		<b>156,544</b>		<b>156,544</b>		<b>147,019</b>		<b>-</b>		<b>147,019</b>
Revenues Over/(Under) Expenditures		(3,735)		(9,515)		(9,515)		(9,390)		-		(9,390)
Fund Balance - Beginning		69,174		65,439		65,439		55,924		-		55,924
Fund Balance - Ending	\$	65,439	\$	55,924	\$	55,924	\$	46,534	\$	-	\$	46,534

## Exhibit A

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

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Out of City Service Fees	\$ 277,290	\$ 328,873	\$ 313,523	\$ 316,659	\$ -	\$ 316,659
Interest Income	(560)	900	1,000	2,000	-	2,000
<b>Total Revenues</b>	<b>276,731</b>	<b>329,773</b>	<b>314,523</b>	<b>318,659</b>	<b>-</b>	<b>318,659</b>
<b>EXPENDITURES</b>						
Operations & Maintenance	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues Over/(Under) Expenditures	276,731	329,773	314,523	318,659	-	318,659
Fund Balance - Beginning	1,020,707	1,297,438	1,297,438	1,611,961	-	1,611,961
<b>Fund Balance - Ending</b>	<b>\$ 1,297,438</b>	<b>\$ 1,627,211</b>	<b>\$ 1,611,961</b>	<b>\$ 1,930,620</b>	<b>\$ -</b>	<b>\$ 1,930,620</b>

## Exhibit A

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

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Out of City Service Fees	\$ 49,746	\$ 67,260	\$ 54,756	\$ 55,304	\$ -	\$ 55,304
Interest Income	389	500	506	750	-	750
<b>Total Revenues</b>	<b>50,135</b>	<b>67,760</b>	<b>55,263</b>	<b>56,054</b>	<b>-</b>	<b>56,054</b>
<b>EXPENDITURES</b>						
Operations & Maintenance	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues Over/(Under) Expenditures	50,135	67,760	55,263	56,054	-	56,054
Fund Balance - Beginning	436,936	487,072	487,072	542,334	-	542,334
<b>Fund Balance - Ending</b>	<b>\$ 487,072</b>	<b>\$ 554,832</b>	<b>\$ 542,334</b>	<b>\$ 598,388</b>	<b>\$ -</b>	<b>\$ 598,388</b>

## Exhibit A

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

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest Income	3	25	25	20	-	20
Transfers In	-	-	-	-	-	-
Total Revenues	3	25	25	20	-	20
<b>EXPENDITURES</b>						
Maintenance and Operations	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	3	25	25	20	-	20
Fund Balance - Beginning	38,383	38,386	38,386	38,411	-	38,411
Fund Balance - Ending	\$ 38,386	\$ 38,411	\$ 38,411	\$ 38,431	\$ -	\$ 38,431

## Exhibit A

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

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Other Income	\$ 19,203	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Interest Income	50	25	50	100	-	100
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>19,253</b>	<b>25</b>	<b>200,050</b>	<b>100</b>	<b>-</b>	<b>100</b>
<b>EXPENDITURES</b>						
Maintenance and Operations	-	23,996	23,996	-	-	-
Capital	393,965	16,035	16,035	-	-	-
Transfers to other funds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>393,965</b>	<b>40,031</b>	<b>40,031</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues Over/(Under) Expenditures	(374,711)	(40,006)	160,019	100	-	100
Fund Balance - Beginning	504,396	129,684	129,684	289,703	-	289,703
Fund Balance - Ending	\$ 129,684	\$ 89,678	\$ 289,703	\$ 289,803	\$ -	\$ 289,803

## Exhibit A

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

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Other Income	\$ -	\$ -	\$ 13,035	\$ -	\$ -	-
Interest Income	0	10	5	10	-	10
Transfers In	-	-	-	-	-	-
Total Revenues	0	10	13,040	10	-	10
<b>EXPENDITURES</b>						
Maintenance and Operations	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	0	10	13,040	10	-	10
Fund Balance - Beginning	4,730	4,730	4,730	17,770	-	17,770
Fund Balance - Ending	\$ 4,730	\$ 4,740	\$ 17,770	\$ 17,780	\$ -	\$ 17,780

## Exhibit A

**CITY OF SUGAR LAND  
PUBLIC EDUCATION GRANT  
INCOME STATEMENT**

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
PEG Funds	\$ 200,602	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	\$ 170,000
Interest Income	3	-	-	-	-	-
Transfers In	8,087	203,638	203,638	-	-	-
<b>Total Revenues</b>	<b>208,692</b>	<b>373,638</b>	<b>373,638</b>	<b>170,000</b>	<b>-</b>	<b>170,000</b>
<b>EXPENDITURES</b>						
Maintenance and Operations	90,470	291,859	291,859	170,000	-	170,000
Capital	-	200,000	200,000	-	-	-
<b>Total Expenditures</b>	<b>90,470</b>	<b>491,859</b>	<b>491,859</b>	<b>170,000</b>	<b>-</b>	<b>170,000</b>
Revenues Over/(Under) Expenditures	118,222	(118,222)	(118,222)	-	-	-
Fund Balance - Beginning	-	118,222	118,222	-	-	-
<b>Fund Balance - Ending</b>	<b>\$ 118,222</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Exhibit A

**CITY OF SUGAR LAND  
SPECIAL REVENUE FUND- AMERICAN RESCUE PLAN ACT (ARPA) FUND  
INCOME STATEMENT**

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Federal Funds	\$ 5,557,979	\$ 5,557,979	\$ 5,557,979	\$ -	\$ -	\$ -
Interest Income	183	-	500	750	-	750
<b>Total Revenues</b>	<b>5,558,162</b>	<b>5,557,979</b>	<b>5,558,479</b>	<b>750</b>	<b>-</b>	<b>750</b>
<b>EXPENDITURES</b>						
General Government	-	-	-	-	815,000	815,000
Finance	-	-	350,000	-	135,391	135,391
Public Works	-	-	-	-	4,000,000	4,000,000
Parks & Recreation	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Environmental & Neighborhood SVC	-	-	-	-	4,250,000	4,250,000
Police Department	-	-	-	-	763,000	763,000
Public Safety Dispatch	-	-	-	-	170,000	170,000
Fire Department	-	-	-	-	634,000	634,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>10,767,391</b>	<b>10,767,391</b>
Revenues Over/(Under) Expenditures	5,558,162	5,557,979	5,208,479	750	(10,767,391)	(10,766,641)
Fund Balance - Beginning	-	5,558,162	5,558,162	10,766,641	-	10,766,641
Fund Balance - Ending	\$ 5,558,162	\$ 11,116,141	\$ 10,766,641	\$ 10,767,391	\$ (10,767,391)	\$ -





## Exhibit A

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

	FY21	FY22	FY22	FY23	FY23	FY23
	Actuals	Current	Projections	Base	Changes	Budget
		Budget		Budget		
<b>REVENUES</b>						
Contributions	\$ 12,454,219	\$ 13,083,881	\$ 13,083,881	\$ 13,924,418	\$ -	\$ 13,924,418
Miscellaneous	2,027,439	1,954,394	2,003,248	1,988,772	-	1,988,772
Interest Income	(1,057)	621	2,671	2,671	-	2,671
<b>Total Revenues</b>	<b>14,480,601</b>	<b>15,038,896</b>	<b>15,089,800</b>	<b>15,915,861</b>	<b>-</b>	<b>15,915,861</b>
<b>EXPENDITURES</b>						
Premiums & Claims	13,185,067	14,127,767	14,410,227	15,089,723	-	15,089,723
Other	654,585	708,620	618,194	725,295	-	725,295
<b>Total Expenditures</b>	<b>13,839,651</b>	<b>14,836,387</b>	<b>15,028,421</b>	<b>15,815,018</b>	<b>-</b>	<b>15,815,018</b>
Revenues Over/(Under) Exp	640,949	202,509	61,379	100,843	-	100,843
Cash Equivalent Balance - Beginning	2,720,013	3,663,304	3,663,304	3,724,683		3,724,683
Reserve for Self Insurance	(2,328,237)	(2,420,562)	(2,420,562)	(2,634,336)		(2,634,336)
<b>Cash Equivalent Balance - Ending</b>	<b>\$ 1,032,725</b>	<b>\$ 1,445,251</b>	<b>\$ 1,304,121</b>	<b>\$ 1,191,190</b>	<b>\$ -</b>	<b>\$ 1,191,190</b>

## Exhibit A

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

	FY21	FY22	FY22	FY23	FY23	FY23
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
Sale of Property	\$ 285,475	\$ 125,000	\$ 136,649	\$ 130,000	\$ -	\$ 130,000
Interest Income	1,797	5,000	5,000	5,500	-	5,500
Transfers From Other Funds	731,636	942,463	942,463	1,157,068	-	1,157,068
Miscellaneous	36,608	25,000	57,107	25,000	-	25,000
<b>Total Revenues</b>	<b>1,055,516</b>	<b>1,097,463</b>	<b>1,141,219</b>	<b>1,317,568</b>	<b>-</b>	<b>1,317,568</b>
<b>EXPENDITURES</b>						
Vehicles & Contractual Service	949,162	1,991,983	2,074,488	2,205,805	-	2,205,805
<b>Total Expenditures</b>	<b>949,162</b>	<b>1,991,983</b>	<b>2,074,488</b>	<b>2,205,805</b>	<b>-</b>	<b>2,205,805</b>
Revenues Over/(Under) Expenditures	106,354	(894,520)	(933,270)	(888,237)		(888,237)
Fund Balance - Beginning	3,463,556	3,569,911	3,569,911	2,636,641		2,636,641
<b>Fund Balance - Ending</b>	<b>\$ 3,569,911</b>	<b>\$ 2,675,390</b>	<b>\$ 2,636,641</b>	<b>\$ 1,748,404</b>	<b>\$ -</b>	<b>\$ 1,748,404</b>

## Exhibit A

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

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Sale of Capital Property	\$ 16,344	\$ 2,170	\$ 2,170	\$ 2,170	\$ -	\$ 2,170
Interest Income	1,525	1,500	3,000	5,000	-	5,000
Transfers in	671,778	796,180	796,180	926,846	-	926,846
<b>Total Revenues</b>	<b>689,647</b>	<b>799,850</b>	<b>801,350</b>	<b>934,016</b>	<b>-</b>	<b>934,016</b>
<b>EXPENDITURES</b>						
Equipment & Contractual Services	1,328,852	2,175,715	2,175,715	1,759,335	-	1,759,335
<b>Total Expenditures</b>	<b>1,328,852</b>	<b>2,175,715</b>	<b>2,175,715</b>	<b>1,759,335</b>	<b>-</b>	<b>1,759,335</b>
Revenues Over/(Under) Expenditures	(639,206)	(1,375,865)	(1,374,365)	(825,319)	-	(825,319)
Fund Balance - Beginning	3,336,652	2,697,446	2,697,446	1,323,081	-	1,323,081
<b>Fund Balance - Ending</b>	<b>\$ 2,697,446</b>	<b>\$ 1,321,581</b>	<b>\$ 1,323,081</b>	<b>\$ 497,762</b>	<b>\$ -</b>	<b>\$ 497,762</b>

## Exhibit A

**CITY OF SUGAR LAND  
DEBT SERVICE FUND  
INCOME STATEMENT**

		FY21	FY22	FY22	FY23	FY23	FY23
		Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>							
Current Property Tax	\$	20,908,612	\$ 22,437,904	\$ 22,133,792	\$ 26,196,699	\$ -	\$ 26,196,699
Delinquent Property Taxes		113,439	56,095	60,083	65,492	-	65,492
Interest on Investments		3,905	21,464	21,464	50,000	-	50,000
Bond Proceeds		1,382,156	-	-	-	-	-
Miscellaneous		52	-	30	-	-	-
<b>Total Operating Revenues</b>		<b>22,408,164</b>	<b>22,515,463</b>	<b>22,215,369</b>	<b>26,312,191</b>	<b>-</b>	<b>26,312,191</b>
<b>Total Transfers In</b>		<b>7,319,344</b>	<b>5,737,014</b>	<b>5,737,014</b>	<b>5,677,871</b>	<b>-</b>	<b>5,677,871</b>
<b>Total Revenues</b>		<b>29,727,508</b>	<b>28,252,477</b>	<b>27,952,383</b>	<b>31,990,062</b>	<b>-</b>	<b>31,990,062</b>
<b>EXPENDITURES</b>							
Current Outstanding & New Debt		27,601,499	26,663,147	25,343,587	29,219,004	-	29,219,004
Issuance Costs/Fiscal Fees/Other		41,168	29,758	42,500	42,500	-	42,500
Refunding Payment to Escrow		1,395,771	-	-	-	-	-
<b>Total Debt Service</b>		<b>29,038,438</b>	<b>26,692,905</b>	<b>25,386,087</b>			<b>29,261,504</b>
Rebates & Assignments		1,676,038	1,814,726	1,814,726	1,930,611	-	1,930,611
Transfers to Other Funds		92,094	107,719	141,195	139,554	-	139,554
<b>Total Non-Operating Expenditures</b>		<b>1,768,132</b>	<b>1,922,445</b>	<b>1,955,921</b>	<b>2,070,165</b>	<b>-</b>	<b>2,070,165</b>
<b>Total Expenditures</b>		<b>30,806,570</b>	<b>28,615,350</b>	<b>27,342,008</b>	<b>31,331,669</b>	<b>-</b>	<b>31,331,669</b>
<b>CHANGE IN FUND BALANCE</b>		<b>(1,079,062)</b>	<b>(362,873)</b>	<b>610,375</b>	<b>658,393</b>	<b>-</b>	<b>658,393</b>
<b>FUND BALANCE - BEGINNING</b>		<b>7,190,860</b>	<b>6,111,798</b>	<b>6,111,798</b>	<b>6,722,173</b>		<b>6,722,173</b>
<b>FUND BALANCE - ENDING</b>	\$	<b>6,111,798</b>	\$ <b>5,748,925</b>	\$ <b>6,722,173</b>	\$ <b>7,380,566</b>	\$ <b>-</b>	\$ <b>7,380,566</b>
Policy Requirement	\$	2,760,150	\$ 2,666,315	\$ 2,534,359			\$ 2,921,900
Over/(Under) Policy		3,351,648	3,082,610	4,187,814			4,458,666
Policy Requirement		10%	10%	10%			10%

# Exhibit A

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

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Rent	\$ 1,770,903	\$ 2,005,123	\$ 2,005,123	\$ 2,000,748	\$ -	\$ 2,000,748
Interest Income	133	750	500	750	-	750
<b>Total Revenues</b>	<b>1,771,036</b>	<b>2,005,873</b>	<b>2,005,623</b>	<b>2,001,498</b>	<b>-</b>	<b>2,001,498</b>
<b>EXPENDITURES</b>						
Current Outstanding & New Debt	1,593,699	1,591,099	1,591,099	1,592,599	-	1,592,599
Fiscal Fees/Other	750	750	750	750	-	750
<b>Total Expenditures</b>	<b>1,594,449</b>	<b>1,591,849</b>	<b>1,591,849</b>	<b>1,593,349</b>	<b>-</b>	<b>1,593,349</b>
Change in Fund Balance	176,587	414,024	413,774	408,149	-	408,149
Fund Balance - Beginning	699,692	876,279	876,279	1,290,053	-	1,290,053
<b>Fund Balance - Ending</b>	<b>\$ 876,279</b>	<b>\$ 1,290,303</b>	<b>\$ 1,290,053</b>	<b>\$ 1,698,202</b>	<b>\$ -</b>	<b>\$ 1,698,202</b>

## Exhibit A

**CITY OF SUGAR LAND  
ENTERPRISE FUND - UTILITY SYSTEM  
INCOME STATEMENT**

	FY21	FY22	FY22	FY23	FY23	FY23
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
Charges for Services	\$ 35,099,593	\$ 39,511,659	\$ 39,106,859	\$ 44,019,249	\$ -	\$ 44,019,249
Surface Water Fees	16,404,601	21,558,692	20,954,054	23,952,503	-	23,952,503
Tap Fees	111,805	106,620	38,080	106,620	-	106,620
Interest Income	54,831	115,628	135,000	186,294	-	186,294
Miscellaneous	2,944,930	739,426	2,108,292	741,950	-	741,950
Operating Revenues	54,615,759	62,032,025	62,342,285	69,006,616	-	69,006,616
Bond Proceeds	28,144,681	23,899,400	23,899,400	16,504,000	-	16,504,000
Transfers In - PID	42,981	42,081	42,081	41,181	-	41,181
Transfers In - Connection Fees	868,019	868,019	868,019	868,019	-	868,019
Non-operating Revenues	29,055,681	24,809,500	24,809,500	17,413,200	-	17,413,200
Total Revenues	83,671,440	86,841,525	87,151,785	86,419,816	-	86,419,816
<b>EXPENDITURES</b>						
Utility Administration	947,732	1,086,074	1,085,674	827,248	312,000	1,139,248
Water Distribution	2,471,133	2,938,383	2,860,602	2,648,497	984,092	3,632,589
Water Production	2,091,220	3,488,066	3,488,140	3,605,709	70,000	3,675,709
Wastewater Collection	830,612	1,505,098	1,505,098	1,498,783	194,349	1,693,132
Wastewater Treatment	6,238,564	6,618,422	6,580,914	6,969,372	466,813	7,436,185
Customer Service	1,903,340	1,846,513	1,846,513	1,687,247	4,890	1,692,137
Water Quality	626,324	722,585	722,585	734,819	284,112	1,018,931
Water Conservation	135,351	453,765	471,765	301,929	-	301,929
Treasury	1,692,041	1,843,337	1,843,337	2,027,097	-	2,027,097
Surface Water	6,405,801	7,926,037	7,780,181	8,369,099	879,037	9,248,136
Total Operating Expenditures	23,342,117	28,428,280	28,184,809	28,669,800	3,195,293	31,865,094
Debt Service	16,512,715	19,403,234	19,403,354	20,528,625	-	20,528,625
Payment to Escrow Account	16,641,494	-	-	-	-	-
Issuance Costs	279,681	477,988	477,988	247,560	-	247,560
Transfers Out	10,025,942	9,263,845	9,263,725	9,367,640	-	9,367,640
Miscellaneous	487,593	401,352	489,586	308,589	-	308,589
Contingency	-	538,875	538,875	538,875	-	538,875
CIP Transfers	13,477,500	25,899,400	25,899,400	18,504,000	-	18,504,000
Total Non-Operating Expenditures	57,424,924	55,984,694	56,072,928	49,495,289	-	49,495,289
Total Expenditures	80,767,041	84,412,974	84,257,737	78,165,089	3,195,293	81,360,383
Revenues Over/(Under) Expenditures	2,904,399	2,428,551	2,894,048	8,254,727	(3,195,293)	5,059,433
Fund Balance - Beginning	27,601,703	21,555,629	21,555,629	24,449,677	-	24,449,677
Reserve - Debt Service	(8,942,393)	(7,462,777)	(7,462,777)	(9,885,244)	-	(9,885,244)
Fund Balance - Ending	\$ 21,563,709	\$ 16,521,403	\$ 16,986,900	\$ 22,819,160	\$ (3,195,293)	\$ 19,623,867
Bond Coverage	1.89	1.73	1.76	1.96		1.81
Target	1.25	1.25	1.25	1.25		1.25
Operating Reserves	92%	58%	60%	80%		62%
Target	25%	25%	25%	25%		25%

## Exhibit A

**CITY OF SUGAR LAND  
ENTERPRISE FUND - AIRPORT  
INCOME STATEMENT**

	FY21	FY22	FY22	FY23	FY23	FY23
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
Fuel Sales	\$ 12,343,690	\$ 19,432,683	\$ 23,510,293	\$ 28,788,294	\$ -	\$ 28,788,294
Hangar Leases	1,816,767	1,739,535	1,775,755	1,753,956	-	1,753,956
Charges for Services	527,430	435,150	633,665	984,900	-	984,900
Interest Income	(9)	50,000	10,000	15,000	-	15,000
Other Revenues	337,426	425,000	443,548	440,000	-	440,000
Miscellaneous	207,981	210,000	418,517	200,000	-	200,000
Operating Revenues	15,233,286	22,292,368	26,791,778	32,182,150	-	32,182,150
Bond Proceeds	-	4,065,396	4,120,000	2,373,646	-	2,373,646
Grant Proceeds	204,478	50,000	198,000	50,000	-	50,000
Transfer from Other Funds	199,716	225,000	321,308	323,000	-	323,000
Non-Operating Revenues	404,193	4,340,396	4,639,308	2,746,646	-	2,746,646
Total Revenues	15,637,479	26,632,764	31,431,086	34,928,796	-	34,928,796
<b>EXPENDITURES</b>						
Airport Administration	990,171	1,128,986	1,128,986	1,119,872	-	1,119,872
Airfield Operations	261,571	307,376	307,376	319,486	50,000	369,486
FBO Services	8,967,503	14,633,344	19,133,344	24,167,905	106,843	24,274,748
Café Select	215,161	270,512	270,512	278,965	-	278,965
Maintenance and Operations	975,721	1,282,595	1,282,595	1,149,799	49,500	1,199,299
U.S. Customs	435,702	367,219	367,219	351,760	-	351,760
Total Operating Expenditures	11,845,831	17,990,033	22,490,033	27,387,787	206,343	27,594,130
Operating Transfers Out	1,240,949	1,284,208	1,284,208	1,290,162	-	1,290,162
Transfers Out - Bond CIP	-	4,041,565	4,000,000	2,353,646	-	2,353,646
Debt Service	1,319,652	1,388,447	1,349,016	1,601,148	-	1,601,148
Miscellaneous	142,882	238,665	364,860	295,326	-	295,326
Total Non-Operating Expenditures	2,703,483	6,952,885	6,998,084	5,540,282	-	5,540,282
Total Expenditures	14,549,313	24,942,918	29,488,117	32,928,069	206,343	33,134,412
Revenues Over/(Under) Expenditures	1,088,166	1,689,846	1,942,969	2,000,727	(206,343)	1,794,384
Fund Balance - Beginning	4,079,185	5,113,670	5,113,670	7,056,639	-	7,056,639
Debt Service Reserve	(841,145)	(806,684)	(806,684)	(1,979,526)	-	(1,979,526)
Fund Balance - Ending	\$ 4,326,206	\$ 5,996,833	6,249,955	7,077,841	\$ (206,343)	\$ 6,871,498
CASH EQ. RESERVE RATIO (25% min)	73%	53%	39%	123%		115%
BOND COVERAGE (1.25x min)	3.03	2.93	2.93	3.06		2.93
FUEL GALLONS SOLD	2,694,631	3,269,707	4,191,934	4,086,524		4,086,524

## Exhibit A

**CITY OF SUGAR LAND  
ENTERPRISE FUND - SOLID WASTE  
INCOME STATEMENT**

	FY21 Actuals	FY22 Current Budget	FY22 Projections	FY23 Base Budget	FY23 Changes	FY23 Budget
<b>REVENUES</b>						
Solid Waste Collections	\$ 8,335,308	\$ 8,532,543	\$ 8,408,805	\$ 8,386,161	\$ -	\$ 8,386,161
Franchise Fees	733,533	720,000	735,195	1,236,000	-	1,236,000
Commercial SW License	12,732	13,200	14,444	15,000	-	15,000
Miscellaneous	174,102	-	3,500	3,500	-	3,500
Recycling Programs	239	-	262	-	-	-
Interest Income	54	75	25	50	-	50
<b>Total Revenues</b>	<b>9,255,967</b>	<b>9,265,818</b>	<b>9,162,231</b>	<b>9,640,711</b>	<b>-</b>	<b>9,640,711</b>
<b>EXPENDITURES</b>						
Contractual Services	8,158,351	8,347,748	8,229,473	8,340,830	-	8,340,830
Salary & Benefits	273,556	273,502	273,502	277,310	-	277,310
Education Programs	20,424	400	300	-	-	-
Operations & Maintenance	882,082	107,836	107,936	73,737	5,000	78,737
<b>Total Operating Expenditures</b>	<b>9,334,413</b>	<b>8,729,486</b>	<b>8,611,211</b>	<b>8,691,877</b>	<b>5,000</b>	<b>8,696,877</b>
Miscellaneous	-	70,000	70,000	70,000	-	70,000
Transfers Out	456,745	503,257	503,257	506,484	-	506,484
<b>Total Non-Operating Expenditures</b>	<b>456,745</b>	<b>573,257</b>	<b>573,257</b>	<b>576,484</b>	<b>-</b>	<b>576,484</b>
<b>Total Expenditures</b>	<b>9,791,158</b>	<b>9,302,743</b>	<b>9,184,468</b>	<b>9,268,361</b>	<b>5,000</b>	<b>9,273,361</b>
Revenues Over/(Under) Expenditures	(535,191)	(36,925)	(22,237)	372,350	(5,000)	367,350
Fund Balance - Beginning	782,542	247,351	247,351	225,114		225,114
<b>Fund Balance - Ending</b>	<b>\$ 247,351</b>	<b>\$ 210,426</b>	<b>\$ 225,114</b>	<b>\$ 597,464</b>	<b>\$ (5,000)</b>	<b>\$ 592,464</b>
Minimum Fund Balance Requirement		\$ 465,137	\$ 459,223	\$ 463,418		\$ 463,668
Over/(Under) Requirement		(254,711)	(234,110)	\$ 134,046		128,796



# Exhibit A

**CITY OF SUGAR LAND  
SUGAR LAND 4B CORPORATION  
INCOME STATEMENT**

	FY21	FY22	FY22	FY23	FY23	FY23
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
Sales Tax	\$ 7,029,877	\$ 6,545,570	\$ 7,701,513	\$ 7,216,353	\$ -	\$ 7,216,353
Interest Income	1,160	15,000	15,000	20,000	-	20,000
TIRZ#1	145,300	146,863	146,863	145,008	-	145,008
TIRZ#3	-	-	-	7,821,017	-	7,821,017
Miscellaneous	80,000	80,000	80,000	80,000	-	80,000
<b>Total Revenues</b>	<b>7,256,336</b>	<b>6,787,433</b>	<b>7,943,376</b>	<b>15,282,378</b>	<b>-</b>	<b>15,282,378</b>
<b>EXPENDITURES</b>						
Economic Development Program	594,831	779,893	779,893	569,870	-	569,870
Contractual Services	6,764	3,950	5,074	5,074	-	5,074
<b>Total Operating Expenditures</b>	<b>601,594</b>	<b>783,843</b>	<b>784,967</b>	<b>574,944</b>	<b>-</b>	<b>574,944</b>
Debt Service	3,020,625	2,645,700	2,645,700	2,012,900	-	2,012,900
Incentives	2,500,093	2,537,500	2,500,000	1,037,500	-	1,037,500
Bond Issuance & Disclosure	-	-	-	1,000	-	1,000
Reserve for Opportunities	-	1,262,304	1,262,304	3,000,000	-	3,000,000
Transfers to Capital Projects	2,170,000	1,000,000	1,000,000	875,000	-	875,000
Transfers to Other Funds	819,461	798,888	798,888	1,162,768	-	1,162,768
<b>Total Non-Operating Expenditures</b>	<b>8,510,179</b>	<b>8,244,392</b>	<b>8,206,892</b>	<b>8,089,168</b>	<b>-</b>	<b>8,089,168</b>
<b>Total Expenditures</b>	<b>9,111,773</b>	<b>9,028,235</b>	<b>8,991,859</b>	<b>8,664,112</b>	<b>-</b>	<b>8,664,112</b>
Revenues Over/(Under) Expenditures	(1,855,437)	(2,240,802)	(1,048,483)	6,618,266	-	6,618,266
Fund Balance - Beginning	10,415,398	8,559,961	8,559,961	7,511,478	-	7,511,478
Accrued Sales Tax	(1,011,327)	(1,228,941)	(1,228,941)	(1,228,941)	-	(1,228,941)
Debt Service Reserve	(2,441,009)	(2,441,010)	(2,441,010)	(2,015,925)	-	(2,015,925)
<b>Fund Balance - Ending</b>	<b>\$ 5,107,625</b>	<b>\$ 2,649,208</b>	<b>\$ 3,841,527</b>	<b>\$ 10,884,878</b>	<b>\$ -</b>	<b>\$ 10,884,878</b>
Minimum Fund Balance (15%)	\$ 1,054,482	\$ 981,836	\$ 981,836	\$ 1,082,453		\$ 1,082,453
Over/Under Policy	4,053,144	1,667,373	2,859,692	9,802,425		9,802,425
Bond Coverage Ratio (>1.25x)	2.66	2.48	3.83	3.59		3.59

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

	General CIP	Development Corporations	Utility CIP	Airport CIP	Total Capital Projects
<b>Revenues</b>					
Bond Proceeds	\$ 60,530,000	\$ -	\$ 16,504,000	\$ 2,353,646	\$ 79,387,646
Transfers In	1,950,000	1,125,000	4,000,000	-	7,075,000
Mobility Bonds	14,920,000	-	-	-	14,920,000
Fort Bend County	4,653,000	-	-	-	4,653,000
Interest Income	5,000	-	5,000	500	10,500
<b>Total Revenues</b>	<b>82,058,000</b>	<b>1,125,000</b>	<b>20,509,000</b>	<b>2,354,146</b>	<b>106,046,146</b>
<b>Expenditures</b>					
Airport	-	-	-	2,353,646	2,353,646
Drainage	42,580,000	-	-	-	42,580,000
Municipal	12,400,000	500,000	-	-	12,900,000
Parks	5,653,000	425,000	-	-	6,078,000
Streets	21,120,000	-	-	-	21,120,000
Traffic	300,000	200,000	-	-	500,000
Surface Water	-	-	260,000	-	260,000
Water	-	-	10,719,000	-	10,719,000
Wastewater	-	-	9,525,000	-	9,525,000
Total CIP Expenditures	82,053,000	1,125,000	20,504,000	2,353,646	106,035,646
Issuance Costs	300,000	-	250,000	-	550,000
Transfers Out	-	-	-	-	-
Non-operating Expenditures	300,000	-	250,000	-	550,000
<b>Total Expenditures</b>	<b>82,353,000</b>	<b>1,125,000</b>	<b>20,754,000</b>	<b>2,353,646</b>	<b>106,585,646</b>
Revenues Over/(Under) Expenditures	(295,000)	-	(245,000)	500	(539,500)
Fund Balance - Beginning	2,594,054	-	8,890,924	-	11,484,978
Reserved Funds	(1,726,461)				(1,726,461)
<b>Fund Balance - Ending</b>	<b>\$ 572,593</b>	<b>\$ -</b>	<b>\$ 8,645,924</b>	<b>\$ 500</b>	<b>\$ 9,219,017</b>