



**City of Sugar Land
Fiscal Year 2023-2024
Adopted Budget Cover Page
September 19, 2023**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,162,794, which is a 3.22 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 \$552,899.

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

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.350000/100	\$0.346500/100
No-New-Revenue Tax Rate:	\$0.340667/100	\$0.318287/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.197716/100	\$0.192708/100
Voter-Approval Tax Rate:	\$0.364512/100	\$0.338388/100
Debt Rate:	\$0.146038/100	\$0.146439/100

Total debt obligation for City of Sugar Land secured by property taxes: \$28,976,932

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Property Taxes	\$ 33,743,853	\$ 35,918,730	\$ 35,918,730	\$ 39,928,632	\$ -	\$ 39,928,632
Sales Tax	48,250,933	49,907,046	49,907,046	48,299,650	-	48,299,650
Other Taxes	6,240,654	6,277,962	6,277,962	6,395,408	-	6,395,408
Licenses & Permits	3,470,345	3,185,570	3,185,570	3,090,236	-	3,090,236
Charges for Services	4,147,667	5,314,596	5,314,596	5,386,187	-	5,386,187
Fines & Forfeitures	1,195,861	1,358,640	1,358,640	1,353,115	-	1,353,115
Other	1,125,040	809,021	809,021	748,123	-	748,123
Intergovernmental	3,515,015	1,222,734	1,222,734	1,167,717	-	1,167,717
Interest Income	(440,817)	1,675,513	1,675,513	1,675,513	-	1,675,513
Operating Revenues	101,248,550	105,669,812	105,669,812	108,044,582	-	108,044,582
Transfers In	7,003,828	7,324,399	7,324,399	7,561,970	-	7,561,970
Non-operating Revenues	7,003,828	7,324,399	7,324,399	7,561,970	-	7,561,970
Total Revenues	108,252,378	112,994,211	112,994,211	115,606,552	-	115,606,552
EXPENDITURES						
General Government	16,754,002	22,249,813	22,249,813	20,471,069	1,209,866	21,680,935
Finance	4,401,222	5,061,925	5,061,925	5,563,496	71,815	5,635,311
Public Works	13,339,831	12,556,245	12,556,245	11,597,816	114,601	11,712,417
Parks & Recreation	5,638,311	6,101,221	6,101,221	6,136,436	105,000	6,241,436
Community Development	5,484,159	6,973,960	6,973,960	6,729,720	133,998	6,863,718
Environmental & Neighborhood SVC	7,205,747	10,158,523	10,158,523	7,965,699	1,260,168	9,225,867
Police Department	22,398,290	25,261,353	25,261,353	26,616,392	414,000	27,030,392
Public Safety Dispatch	2,907,957	3,360,247	3,360,247	3,091,456	89,000	3,180,456
Fire Department	17,273,276	19,952,871	19,952,871	20,416,539	678,125	21,094,664
Departmental Expenditures	95,402,794	111,676,156	111,676,156	108,588,623	4,076,573	112,665,196
Transfers to other Funds	2,069,500	2,684,832	2,684,832	2,369,043	-	2,369,043
Miscellaneous	1,169,959	2,526,336	2,526,336	700,000	2,985,000	3,685,000
Rebates & Assignments	2,570,848	2,841,497	2,841,497	3,190,211	-	3,190,211
Non-departmental Expenditures	5,810,307	8,052,665	8,052,665	6,259,254	2,985,000	9,244,254
Total Expenditures	101,213,101	119,728,821	119,728,821	114,847,877	7,061,573	121,909,450
Revenues Over/(Under) Expenditures	7,039,277	(6,734,610)	(6,734,610)	758,675	(7,061,573)	(6,302,898)
Fund Balance - Beginning	48,989,567	53,830,384	53,830,384	47,095,774	-	47,095,774
Accrued Sales/Franchise Taxes	(8,616,538)	(8,616,538)	(8,616,538)	(8,616,538)	-	(8,616,538)
Fund Balance - Ending	\$ 47,412,306	\$ 38,479,236	\$ 38,479,236	\$ 39,237,911	\$ (7,061,573)	\$ 32,176,338
Ending Fund Balance- % of Oper Exp		40%	40%	38%		30%
Fund Balance - Requirement		\$ 24,350,716	\$ 24,350,716	\$ 25,778,299		\$ 26,830,903
Over / (Under) Policy		14,128,520	14,128,520	13,459,612		5,345,435

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

	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Budget	FY24 Budget
Legal Notice Publication Expenditures	10,580	25,000	25,000	25,000	-
Legislative Consultant Expenditures	99,100	184,600	184,600	64,600	-

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Current Property Tax	\$ 22,038,117	\$ 26,087,607	\$ 26,087,607	\$ 28,430,684	\$ -	\$ 28,430,684
Delinquent Property Taxes	38,819	40,000	40,000	71,077	-	71,077
Interest on Investments	20,125	360,000	360,000	370,410	-	370,410
Bond Proceeds	8,074	19,095	19,095	-	-	-
Miscellaneous	390	-	-	-	-	-
Total Operating Revenues	22,105,525	26,506,702	26,506,702	28,872,171	-	28,872,171
From Utility Fund	4,280,258	4,228,005	4,228,005	3,984,695	-	3,984,695
From Tourism Fund	1,342,343	1,344,078	1,344,078	1,338,225	-	1,338,225
From PID	114,413	105,788	105,788	102,288	-	102,288
Total Transfers In	5,737,014	5,677,871	5,677,871	5,425,208	-	5,425,208
Total Revenues	27,842,539	32,184,573	32,184,573	34,297,379	-	34,297,379
EXPENDITURES						
Current Outstanding & New Debt	25,334,400	27,660,824	27,660,824	31,161,932	-	31,161,932
Issuance Costs/Fiscal Fees/Other	37,675	42,500	42,500	42,500	-	42,500
Total Debt Service	25,372,075	27,703,324	27,703,324	31,204,432	-	31,204,432
Rebates & Assignments	1,684,235	2,079,895	2,079,895	2,284,210	-	2,284,210
Transfers to Other Funds	148,217	242,776	242,776	258,370	-	258,370
Total Non-Operating Expenditures	1,832,452	2,322,671	2,322,671	2,542,580	-	2,542,580
Total Expenditures	27,204,528	30,025,995	30,025,995	33,747,012	-	33,747,012
CHANGE IN FUND BALANCE	638,011	2,158,578	2,158,578	550,367	-	550,367
FUND BALANCE - BEGINNING	6,111,798	6,749,809	6,749,809	8,908,387		8,908,387
FUND BALANCE - ENDING	\$ 6,749,809	\$ 8,908,387	\$ 8,908,387	\$ 9,458,755	\$ -	\$ 9,458,755
Policy Requirement	\$ 2,533,440	\$ 2,766,082	\$ 2,766,082			\$ 3,116,193
Over/(Under) Policy	4,216,369	6,142,305	6,142,305			6,342,561
Policy Requirement	10%	10%	10%			10%

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Rent	\$ 2,004,942	\$ 2,226,195	\$ 2,226,195	\$ 1,776,719	\$ -	\$ 1,776,719
Interest Income	7,613	30,000	30,000	40,000	-	40,000
Total Revenues	2,012,555	2,256,195	2,256,195	1,816,719	-	1,816,719
EXPENDITURES						
Current Outstanding & New Debt	1,591,099	1,592,599	1,592,599	1,588,199	-	1,588,199
Fiscal Fees/Other	750	750	750	750	-	750
Total Expenditures	1,591,849	1,593,349	1,593,349	1,588,949	-	1,588,949
Change in Fund Balance	420,706	662,846	662,846	227,770	-	227,770
Fund Balance - Beginning	876,279	1,296,985	1,296,985	1,959,831	-	1,959,831
Fund Balance - Ending	\$ 1,296,985	\$ 1,959,831	\$ 1,959,831	\$ 2,187,601	\$ -	\$ 2,187,601

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Security Fees	\$ 36,900	\$ 32,448	\$ 32,448	\$ 34,429	\$ -	\$ 34,429
Interest Income	53	1,000	1,000	1,000	-	1,000
Total Revenues	36,953	33,448	33,448	35,429	-	35,429
EXPENDITURES						
Personnel	28,189	-	-	-	-	-
Operations & Maintenance	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Total Expenditures	28,189	-	-	-	-	-
Revenues Over/(Under) Expenditures	8,764	33,448	33,448	35,429	-	35,429
Fund Balance - Beginning	854	9,618	9,618	43,066	-	43,066
Fund Balance - Ending	\$ 9,618	\$ 43,066	\$ 43,066	\$ 78,495	\$ -	\$ 78,495

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Technology Fees	\$ 31,634	\$ 26,488	\$ 26,488	\$ 28,105	\$ -	\$ 28,105
Interest Income	198	1,000	1,000	1,000	-	1,000
Total Revenues	31,831	27,488	27,488	29,105	-	29,105
EXPENDITURES						
Operations & Maintenance	23,589	35,295	35,295	25,300	-	25,300
Total Expenditures	23,589	35,295	35,295	25,300	-	25,300
Revenues Over/(Under) Expenditures	8,242	(7,807)	(7,807)	3,805	-	3,805
Fund Balance - Beginning	22,616	30,858	30,858	23,051	-	23,051
Fund Balance - Ending	\$ 30,858	\$ 23,051	\$ 23,051	\$ 26,856	\$ -	\$ 26,856

**CITY OF SUGAR LAND
SPECIAL REVENUE FUND - PUBLIC ARTS
INCOME STATEMENT**

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Transfers In	\$ -	\$ 1,198,135	\$ 1,198,135	\$ 285,000	\$ -	\$ 285,000
Interest Income	-	4,000	4,000	4,000	-	4,000
Total Revenues	-	1,202,135	1,202,135	289,000	-	289,000
EXPENDITURES						
Operations & Maintenance	-	169,880	169,880	35,000	-	35,000
Capital Costs	-	1,028,255	1,028,255	250,000	-	250,000
Total Expenditures	-	1,198,135	1,198,135	285,000	-	285,000
Revenues Over/(Under) Expenditures	-	4,000	4,000	4,000	-	4,000
Fund Balance - Beginning	-	-	-	4,000	-	4,000
Fund Balance - Ending	\$ -	\$ 4,000	\$ 4,000	\$ 8,000	\$ -	\$ 8,000

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

	FY22	FY23	FY23	FY24	FY24	FY24
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Hotel/Motel Occupancy Tax	\$ 2,283,832	\$ 2,718,970	\$ 2,718,970	\$ 2,640,000	\$ -	\$ 2,640,000
Interest Income	1,199	50,000	50,000	50,000	-	50,000
Miscellaneous	29,031	36,000	36,000	36,000	-	36,000
Total Revenues	2,314,061	2,804,970	2,804,970	2,726,000	-	2,726,000
EXPENDITURES						
Tourism Program	330,657	569,997	569,997	1,023,523	-	1,023,523
Visitor Center	142,045	227,105	227,105	115,160	-	115,160
Cultural/Public Arts	46,620	-	-	-	-	-
Total Operating Expenditures	519,322	797,102	797,102	1,138,683	-	1,138,683
Transfer Out - Debt Service Fund	1,342,343	1,344,078	1,344,078	1,338,225	-	1,338,225
Transfer Out - Public Art	-	-	-	-	-	-
Transfer Out - Others	550	550	550	550	-	550
Total Non-Operating Expenditures	1,342,893	1,344,628	1,344,628	1,338,775	-	1,338,775
Total Expenditures	1,862,215	2,141,730	2,141,730	2,477,458	-	2,477,458
Revenues Over/(Under) Expenditures	451,846	663,240	663,240	248,542	-	248,542
Fund Balance - Beginning	1,271,374	1,723,220	1,723,220	2,386,460	-	2,386,460
GAAP Adjustments	(514,958)	(672,009)	(672,009)	(672,009)	-	(672,009)
Fund Balance - Ending	\$ 1,208,262	\$ 1,714,451	\$ 1,714,451	\$ 1,962,993	\$ -	\$ 1,962,993
Fund Balance Policy (10% of Budgeted HOT)	\$ 228,383	\$ 271,897	\$ 271,897	\$ 264,000		\$ 264,000
Over/Under Policy	979,879	1,442,554	1,442,554	1,698,993		1,698,993

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	252	1,000	1,000	1,000	-	1,000
Transfers In	-	-	-	-	-	-
Total Revenues	252	1,000	1,000	1,000	-	1,000
EXPENDITURES						
Maintenance and Operations	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	252	1,000	1,000	1,000	-	1,000
Fund Balance - Beginning	38,386	38,638	38,638	39,638	-	39,638
Fund Balance - Ending	\$ 38,638	\$ 39,638	\$ 39,638	\$ 40,638	\$ -	\$ 40,638

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Seized Funds	\$ 210,364	\$ 162,530	\$ 162,530	\$ -	\$ -	\$ -
Interest Income	2,054	12,000	12,000	15,000	-	15,000
Transfers In	-	-	-	-	-	-
Total Revenues	212,418	174,530	174,530	15,000	-	15,000
EXPENDITURES						
Maintenance and Operations	23,996	112,219	112,219	-	-	-
Capital	4,800	37,781	37,781	-	-	-
Total Expenditures	28,796	150,000	150,000	-	-	-
Revenues Over/(Under) Expenditures	183,622	24,530	24,530	15,000	-	15,000
Fund Balance - Beginning	129,684	313,306	313,306	337,836	-	337,836
Fund Balance - Ending	\$ 313,306	\$ 337,836	\$ 337,836	\$ 352,836	\$ -	\$ 352,836

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Other Income	\$ 22,269	\$ 10,081	\$ 10,081	\$ -	\$ -	\$ -
Interest Income	159	1,000	1,000	1,000	-	1,000
Transfers In	-	-	-	-	-	-
Total Revenues	22,428	11,081	11,081	1,000	-	1,000
EXPENDITURES						
Maintenance and Operations	-	37,000	37,000	-	-	-
Transfers to other funds	-	-	-	-	-	-
Total Expenditures	-	37,000	37,000	-	-	-
Revenues Over/(Under) Expenditures	22,428	(25,919)	(25,919)	1,000	-	1,000
Fund Balance - Beginning	4,730	27,158	27,158	1,239	-	1,239
Fund Balance - Ending	\$ 27,158	\$ 1,239	\$ 1,239	\$ 2,239	\$ -	\$ 2,239

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Out of City Service Fees	\$ 62,843	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ 70,000
Interest Income	3,260	20,000	20,000	20,000	-	20,000
Total Revenues	66,103	90,000	90,000	90,000	-	90,000
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	66,103	90,000	90,000	90,000	-	90,000
Fund Balance - Beginning	436,936	487,072	487,072	577,072	-	577,072
Fund Balance - Ending	\$ 503,039	\$ 577,072	\$ 577,072	\$ 667,072	\$ -	\$ 667,072

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Out of City Service Fees	\$ 388,139	\$ 424,000	\$ 424,000	\$ 424,000	\$ -	\$ 424,000
Interest Income	(36,930)	30,000	30,000	40,000	-	40,000
Total Revenues	351,209	454,000	454,000	464,000	-	464,000
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	351,209	454,000	454,000	464,000	-	464,000
Fund Balance - Beginning	1,297,438	1,648,647	1,648,647	2,102,647	-	2,102,647
Fund Balance - Ending	\$ 1,648,647	\$ 2,102,647	\$ 2,102,647	\$ 2,566,647	\$ -	\$ 2,566,647

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
PID Assessment Fees	\$ 65,892	\$ 58,753	\$ 58,753	\$ 42,589	\$ -	\$ 42,589
Interest Income	551	2,000	2,000	2,000	-	2,000
Transfers In	85,430	79,430	79,430	90,789	-	90,789
Total Revenues	151,873	140,183	140,183	135,378	-	135,378
EXPENDITURES						
Miscellaneous	50	60	60	60	-	60
Transfers to Other Funds	156,494	146,969	146,969	137,569	-	137,569
Total Expenditures	156,544	147,029	147,029	137,629	-	137,629
Revenues Over/(Under) Expenditures	(4,671)	(6,846)	(6,846)	(2,250)	-	(2,250)
Fund Balance - Beginning	65,439	60,768	60,768	53,922	-	53,922
Fund Balance - Ending	\$ 60,768	\$ 53,922	\$ 53,922	\$ 51,672	\$ -	\$ 51,672

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Rental Fees	\$ 23,289	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ 70,000
Interest Income	1,718	10,000	10,000	10,000	-	10,000
Miscellaneous	176,954	317,056	317,056	350,000	-	350,000
Transfers In	98,537	-	-	-	-	-
Total Revenues	300,498	397,056	397,056	430,000	-	430,000
EXPENDITURES						
Personnel Costs	64,717	21,256	21,256	-	-	-
Operations & Maintenance	35,000	40,000	40,000	400,000	-	400,000
Total Expenditures	99,717	61,256	61,256	400,000	-	400,000
Revenues Over/(Under) Expenditures	200,781	335,800	335,800	30,000	-	30,000
Fund Balance - Beginning	69,709	270,490	270,490	606,290	-	606,290
Fund Balance - Ending	\$ 270,490	\$ 606,290	\$ 606,290	\$ 636,290	\$ -	\$ 636,290

**CITY OF SUGAR LAND
SPECIAL REVENUE FUND - PUBLIC, EDUCATIONAL & GOVERNMENTAL
INCOME STATEMENT**

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
PEG Funds	\$ 178,390	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	\$ 170,000
Interest Income	955	7,000	7,000	7,000	-	7,000
Miscellaneous	-	37,080	37,080	-	-	-
Transfers In	-	203,638	203,638	-	-	-
Total Revenues	179,345	417,718	417,718	177,000	-	177,000
EXPENDITURES						
Maintenance and Operations	84,715	377,144	377,144	170,000	-	170,000
Capital	27,706	218,719	218,719	-	-	-
Total Expenditures	112,422	595,863	595,863	170,000	-	170,000
Revenues Over/(Under) Expenditures	66,924	(178,145)	(178,145)	7,000	-	7,000
Fund Balance - Beginning	118,222	185,145	185,145	7,000	-	7,000
Fund Balance - Ending	\$ 185,146	\$ 7,000	\$ 7,000	\$ 14,000	\$ -	\$ 14,000

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Donations	\$ 14,745	\$ 34,000	\$ 24,000	\$ 10,000	\$ -	\$ 10,000
Interest Income	501	5,000	5,000	5,000	-	5,000
Grants	-	-	10,000	-	-	-
Transfers In	84,114	-	-	-	-	-
Total Revenues	99,360	39,000	39,000	15,000	-	15,000
EXPENDITURES						
Maintenance and Operations	18,848	31,125	31,125	90,600	-	90,600
Total Expenditures	18,848	31,125	31,125	90,600	-	90,600
Revenues Over/(Under) Expenditures	80,512	7,875	7,875	(75,600)	-	(75,600)
Fund Balance - Beginning	62,580	143,092	143,092	150,967	-	150,967
Fund Balance - Ending	\$ 143,092	\$ 150,967	\$ 150,967	\$ 75,367	\$ -	\$ 75,367

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Federal Funds	\$ 5,557,979	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	-	250,000	250,000	-	-	-
Total Revenues	5,557,979	250,000	250,000	-	-	-
EXPENDITURES						
General Government	-	1,573,154	1,573,154	-	-	-
Finance	-	80,798	80,798	-	-	-
Public Works	-	4,124,350	4,124,350	-	-	-
Parks & Recreation	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Environmental & Neighborhood SVC	-	2,000,000	2,000,000	-	-	-
Police Department	-	791,000	791,000	-	-	-
Public Safety Dispatch	-	170,000	170,000	-	-	-
Fire Department	-	2,028,088	2,028,088	-	-	-
Total Expenditures	-	10,767,391	10,767,391	-	-	-
Revenues Over/(Under) Expenditures	5,557,979	(10,517,391)	(10,517,391)	-	-	-
Fund Balance - Beginning	5,558,162	10,853,700	10,853,700	336,310	-	336,310
Fund Balance - Ending	\$ 11,116,141	\$ 336,310	\$ 336,310	\$ 336,310	\$ -	\$ 336,310

**CITY OF SUGAR LAND
SPECIAL REVENUE FUND - CONTRACT POLICING FUND
INCOME STATEMENT**

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Contracted Services	\$ 715,730	\$ 751,960	\$ 751,960	\$ 789,558	\$ -	\$ 789,558
Interest Income	768	-	-	-	-	-
Total Revenues	716,498	751,960	751,960	789,558	-	789,558
EXPENDITURES						
Personnel Costs	620,799	751,960	114,708	645,200	-	645,200
Operations & Maintenance	-	-	637,252	239,800	-	239,800
Total Expenditures	620,799	751,960	751,960	885,000	-	885,000
Revenues Over/(Under) Expenditures	95,699	-	-	(95,442)	-	(95,442)
Fund Balance - Beginning	-	95,699	95,699	95,699	-	95,699
Fund Balance - Ending	\$ 95,699	\$ 95,699	\$ 95,699	\$ 257	\$ -	\$ 257

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Fines	\$ 34,662	\$ 42,234	\$ 42,234	\$ 46,458	\$ -	\$ 46,458
Interest Income	513	2,500	2,500	2,500	-	2,500
Total Revenues	35,175	44,734	44,734	48,958	-	48,958
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	35,175	44,734	44,734	48,958	-	48,958
Fund Balance - Beginning	47,358	82,533	82,533	127,267	-	127,267
Fund Balance - Ending	\$ 82,533	\$ 127,267	\$ 127,267	\$ 176,224	\$ -	\$ 176,224

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Fines	\$ 693	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Interest Income	10	50	50	50	-	50
Total Revenues	704	1,050	1,050	1,050	-	1,050
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	704	1,050	1,050	1,050	-	1,050
Fund Balance - Beginning	947	1,651	1,651	2,701	-	2,701
Fund Balance - Ending	\$ 1,651	\$ 2,701	\$ 2,701	\$ 3,751	\$ -	\$ 3,751

**CITY OF SUGAR LAND
OPIOID LITIGATION SETTLEMENT FUND
INCOME STATEMENT**

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Litigation Settlement Distributions	\$ -	\$ 100,945	\$ 100,945	\$ -	\$ -	\$ -
Interest Income	-	120	120	-	-	-
	-	-	-	-	-	-
Total Revenues	-	101,065	101,065	-	-	-
EXPENDITURES						
Police Department	-	-	-	50,533	-	50,533
Fire Department	-	-	-	50,533	-	50,533
Total Expenditures	-	-	-	101,065	-	101,065
Revenues Over/(Under) Expenditures	-	101,065	101,065	(101,065)	-	(101,065)
Fund Balance - Beginning	-	-	-	101,065	-	101,065
Fund Balance - Ending	\$ -	\$ 101,065	\$ 101,065	\$ (0)	\$ -	\$ (0)

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

	FY22	FY23	FY23	FY24	FY24	FY24
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Charges for Services	\$ 39,989,367	\$ 43,181,064	\$ 43,181,064	\$ 46,907,169	\$ -	\$ 46,907,169
Surface Water Fees	23,282,924	22,771,654	22,771,654	25,146,411	-	25,146,411
Tap Fees	37,260	49,030	49,030	27,009	-	27,009
Interest Income	248,840	1,153,329	1,153,329	1,037,207	-	1,037,207
Miscellaneous	3,004,575	2,335,683	2,335,683	701,950	-	701,950
Operating Revenues	66,562,966	69,490,760	69,490,760	73,819,746	-	73,819,746
Bond Proceeds	24,182,247	16,749,543	16,749,543	20,182,000	-	20,182,000
Transfers In - PID	42,081	41,181	41,181	35,281	-	35,281
Transfers In - Connection Fees	869,019	868,019	868,019	868,019	-	868,019
Non-operating Revenues	25,093,347	17,658,743	17,658,743	21,085,300	-	21,085,300
Total Revenues	91,656,313	87,149,503	87,149,503	94,905,046	-	94,905,046
EXPENDITURES						
Utility Administration	825,670	1,328,134	1,328,134	820,846	159,223	980,069
Water Distribution	2,298,075	3,576,714	3,596,714	2,944,451	221,600	3,166,051
Water Production	2,824,741	3,617,674	3,617,674	3,752,006	452,140	4,204,146
Wastewater Collection	1,239,556	1,700,983	1,700,983	1,452,568	26,000	1,478,568
Wastewater Treatment	6,623,213	7,532,718	7,532,718	7,867,982	261,334	8,129,316
Customer Service	1,540,958	1,796,100	1,796,100	1,796,116	27,350	1,823,466
Water Quality	656,376	1,065,931	1,065,931	908,151	3,550	911,701
Water Conservation	259,824	684,429	684,429	392,175	-	392,175
Treasury	1,859,781	2,137,976	2,137,976	2,178,553	-	2,178,553
Surface Water	7,609,069	9,477,741	9,457,741	9,498,034	1,399,650	10,897,684
Total Operating Expenditures	25,737,263	32,918,400	32,918,400	31,610,881	2,550,847	34,161,728
Debt Service	17,173,404	20,528,625	20,528,625	22,291,856	-	22,291,856
Issuance Costs	278,688	247,560	247,560	384,360	-	384,360
Transfers Out	9,263,845	9,367,640	9,367,640	9,278,518	-	9,278,518
Miscellaneous	427,560	320,029	320,029	416,298	-	416,298
Contingency	-	2,018,875	2,018,875	538,876	-	538,876
CIP Transfers	25,905,629	18,504,000	18,504,000	22,182,000	-	22,182,000
Total Non-Operating Expenditures	53,049,125	50,986,729	50,986,729	55,091,908	-	55,091,908
Total Expenditures	78,786,388	83,905,129	83,905,129	86,702,790	2,550,847	89,253,637
Revenues Over/(Under) Expenditures	12,869,925	3,244,374	3,244,374	8,202,256	(2,550,847)	5,651,409
Fund Balance - Beginning	21,703,653	34,573,578	34,573,578	37,817,952	-	37,817,952
Reserve - Debt Service	(9,885,244)	(10,845,365)	(10,845,365)	(11,198,659)	-	(11,198,659)
Fund Balance - Ending	\$ 24,688,334	\$ 26,972,587	\$ 26,972,587	\$ 34,821,549	\$ (2,550,847)	\$ 32,270,702
Bond Coverage	2.38	1.78	1.78	1.89		1.78
Target	1.25	1.25	1.25	1.25		1.25
Operating Reserves	96%	82%	82%	110%		94%
Target	25%	25%	25%	25%		25%

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Fuel Sales	\$ 22,071,680	\$ 28,788,294	\$ 28,788,294	\$ 22,117,912	\$ -	\$ 22,117,912
Hangar Leases	1,744,528	1,667,600	1,667,600	1,667,600	-	1,667,600
Charges for Services	667,197	1,082,200	1,082,200	1,082,200	-	1,082,200
Interest Income	(140,722)	180,000	180,000	180,000	-	180,000
Other Revenues	443,930	420,000	420,000	440,000	-	440,000
Miscellaneous	542,196	270,000	270,000	300,000	-	300,000
Operating Revenues	25,328,809	32,408,094	32,408,094	25,787,712	-	25,787,712
Bond Proceeds	-	6,859,532	6,859,532	-	-	-
Grant Proceeds	198,000	50,000	50,000	50,000	-	50,000
Transfer from Other Funds	340,740	549,815	549,815	560,000	-	560,000
Non-Operating Revenues	538,740	7,459,347	7,459,347	610,000	-	610,000
Total Revenues	25,867,549	39,867,441	39,867,441	26,397,712	-	26,397,712
EXPENDITURES						
Airport Administration	994,020	1,152,629	1,152,629	1,221,032	70,000	1,291,032
Airfield Operations	276,590	385,832	385,832	293,986	48,413	342,399
FBO Services	17,060,024	24,246,152	24,246,152	18,115,002	51,000	18,166,002
Café Select	233,234	279,351	279,351	292,803	-	292,803
Maintenance and Operations	759,195	1,480,368	1,480,368	1,163,648	-	1,163,648
U.S. Customs	340,895	364,286	364,286	389,760	375,000	764,760
Total Operating Expenditures	19,663,959	27,908,618	27,908,618	21,476,231	544,413	22,020,644
Operating Transfers Out	1,284,208	1,290,162	1,290,162	1,326,239	-	1,326,239
Transfers Out - Bond CIP	-	6,750,000	6,750,000	-	-	-
Transfers Out - Non-Bond CIP	-	2,100,000	2,100,000	-	-	-
Debt Service	1,356,997	1,488,265	1,488,265	1,933,028	-	1,933,028
Miscellaneous	216,821	271,611	271,611	279,099	-	279,099
Total Non-Operating Expenditures	2,858,026	11,900,038	11,900,038	3,538,366	-	3,538,366
Total Expenditures	22,521,985	39,808,656	39,808,656	25,014,597	544,413	25,559,010
Revenues Over/(Under) Expenditures	3,345,563	58,785	58,785	1,383,115	(544,413)	838,702
Cash & Equivalents - Beginning	5,113,670	8,470,245	8,470,245	8,529,030	-	8,529,030
Debt Service Reserve	(806,684)	(802,998)	(802,998)	(2,210,302)	-	(2,210,302)
Cash & Equivalents - Ending	\$ 7,652,550	\$ 7,726,033	7,726,033	7,701,844	\$ (544,413)	\$ 7,157,431

CASH EQ. RESERVE RATIO (25% min)	62%	70%	70%	137%	116%
BOND COVERAGE (1.25x min)	4.06	2.43	2.43	3.66	3.25
FUEL GALLONS SOLD	3,268,007	4,086,524	4,196,314	4,324,247	4,324,247

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Solid Waste Collections	\$ 8,402,129	\$ 8,386,161	\$ 8,386,161	\$ 8,684,236	\$ -	\$ 8,684,236
Franchise Fees	813,068	1,238,305	1,238,305	1,271,900	-	1,271,900
Commercial SW License	12,610	29,316	29,316	30,000	-	30,000
Miscellaneous	(9,335)	20,361	20,361	3,500	-	3,500
Recycling Programs	262	255	255	-	-	-
Interest Income	1,057	6,500	6,500	6,000	-	6,000
Total Revenues	9,219,791	9,680,898	9,680,898	9,995,636	-	9,995,636
EXPENDITURES						
Contractual Services	8,237,879	8,340,830	8,340,830	8,684,236	-	8,684,236
Salary & Benefits	242,947	277,310	277,310	361,295	-	361,295
Education Programs	386	-	-	-	-	-
Operations & Maintenance	90,354	155,143	155,143	73,737	-	73,737
Total Operating Expenditures	8,571,566	8,773,283	8,773,283	9,119,268	-	9,119,268
Miscellaneous	-	70,000	70,000	70,000	-	70,000
Transfers Out	503,346	506,484	506,484	521,407	-	521,407
Total Non-Operating Expenditures	503,346	576,484	576,484	591,407	-	591,407
Total Expenditures	9,074,912	9,349,767	9,349,767	9,710,675	-	9,710,675
Revenues Over/(Under) Expenditures	144,879	331,131	331,131	284,961	-	284,961
Fund Balance - Beginning	300,659	445,538	445,538	776,670	-	776,670
Fund Balance - Ending	\$ 445,538	\$ 776,670	\$ 776,670	\$ 1,061,631	\$ -	\$ 1,061,631
Minimum Fund Balance Requirement		\$ 467,488	\$ 467,488	\$ 485,534		\$ 485,534
Over/(Under) Requirement		309,181	309,181	576,097		576,097

**CITY OF SUGAR LAND
STORM WATER COMPLIANCE FEE FUND
INCOME STATEMENT**

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Stormwater Fees	\$ -	\$ 1,546,818	\$ 1,546,818	\$ 2,067,600	\$ -	\$ 2,067,600
Interest Income	-	3,500	3,500	3,500	-	3,500
Transfers In	-	317,021	317,021	-	-	-
Total Revenues	-	1,867,339	1,867,339	2,071,100	-	2,071,100
EXPENDITURES						
Stormwater Management	-	331,238	335,038	412,657	-	412,657
Drainage Maintenance	-	1,535,263	1,531,463	1,557,470	-	1,557,470
Total Expenditures	-	1,866,501	1,866,501	1,970,128	-	1,970,128
Revenues Over/(Under) Expenditures	-	837	837	100,972	-	100,972
Fund Balance - Beginning	-	-	-	837	-	837
Fund Balance - Ending	\$ -	\$ 837	\$ 837	\$ 101,810	\$ -	\$ 101,810

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Contributions	\$ 12,282,939	\$ 13,062,001	\$ 13,062,001	\$ 13,103,001	\$ -	\$ 13,103,001
Miscellaneous	1,897,543	1,616,175	1,616,175	1,728,668	-	1,728,668
Interest Income	(56,315)	49,245	49,245	49,245	-	49,245
Transfers in	-	-	-	-	-	-
Total Revenues	14,124,167	14,727,421	14,727,421	14,880,914	-	14,880,914
EXPENDITURES						
Premiums & Claims	14,023,125	13,329,880	13,329,880	14,167,433	-	14,167,433
Other	588,947	870,754	870,754	870,754	-	870,754
Total Expenditures	14,612,071	14,200,634	14,200,634	15,038,187	-	15,038,187
Revenues Over/(Under) Exp	(487,905)	526,787	526,787	(157,273)	-	(157,273)
Cash Equivalent Balance - Beginning	3,663,304	3,276,039	3,276,039	3,802,826	-	3,802,826
Reserve for Self Insurance	(2,328,237)	(2,420,562)	(2,420,562)	(2,634,336)	-	(2,634,336)
Cash Equivalent Balance - Ending	\$ 847,163	\$ 1,382,264	\$ 1,382,264	\$ 1,011,217	\$ -	\$ 1,011,217

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Sale of Property	\$ 339,512	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	\$ 105,000
Interest Income	(43,784)	60,000	60,000	60,000	-	60,000
Transfers From Other Funds	942,463	1,157,068	1,157,068	1,383,051	-	1,383,051
Miscellaneous	74,139	28,000	28,000	50,000	-	50,000
Total Revenues	1,312,331	1,350,068	1,350,068	1,598,051	-	1,598,051
EXPENDITURES						
Vehicles & Contractual Service	1,660,822	2,809,579	2,809,579	2,667,596	-	2,667,596
Contingency	-	28,000	28,000	155,000	-	155,000
Total Expenditures	1,660,822	2,837,579	2,837,579	2,822,596	-	2,822,596
Revenues Over/(Under) Expenditures	(348,492)	(1,487,511)	(1,487,511)	(1,224,545)		(1,224,545)
Fund Balance - Beginning	3,569,911	3,221,419	3,221,419	1,733,908		1,733,908
Fund Balance - Ending	\$ 3,221,419	\$ 1,733,908	\$ 1,733,908	\$ 509,363	\$ -	\$ 509,363

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
REVENUES						
Sale of Capital Property	\$ 19,892	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Interest Income	(14,266)	39,000	39,000	50,000	-	50,000
Transfers in	796,180	926,846	926,846	1,059,980	-	1,059,980
Miscellaneous	-	-	-	-	-	-
Total Revenues	801,806	980,846	980,846	1,124,980	-	1,124,980
EXPENDITURES						
Equipment & Contractual Services	1,741,027	2,284,579	2,284,579	1,069,700	-	1,069,700
Miscellaneous	-	-	-	-	-	-
Total Expenditures	1,741,027	2,284,579	2,284,579	1,069,700	-	1,069,700
Revenues Over/(Under) Expenditures	(939,221)	(1,303,733)	(1,303,733)	55,280	-	55,280
Fund Balance - Beginning	2,697,446	1,758,225	1,758,225	454,492	-	454,492
Fund Balance - Ending	\$ 1,758,225	\$ 454,492	\$ 454,492	\$ 509,772	\$ -	\$ 509,772

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

	FY22	FY23	FY23	FY24	FY24	FY24
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Sales Tax	\$ 8,041,822	\$ 8,317,841	\$ 8,317,841	\$ 8,049,942	\$ -	\$ 8,049,942
Interest Income	(178,005)	400,000	400,000	400,000	-	400,000
Miscellaneous	-	25,183	25,183	30,000	-	30,000
TIRZ#1	1,300,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Reimbursements	-	4,793,527	4,793,527	-	-	-
Operating Revenues	9,163,817	15,536,551	15,536,551	10,479,942	-	10,479,942
Bond Proceeds	5,550,296	-	-	-	-	-
Non-operating Revenues	5,550,296	-	-	-	-	-
Total Revenues	14,714,113	15,536,551	15,536,551	10,479,942	-	10,479,942
EXPENDITURES						
Economic Development Program	475,169	761,435	756,435	635,047	-	635,047
Economic Development Incentives	590,823	2,695,000	2,700,000	2,200,000	-	2,200,000
Total Operating Expenditures	1,065,992	3,456,435	3,456,435	2,835,047	-	2,835,047
Debt Service	3,937,832	3,945,981	3,945,981	3,912,531	-	3,912,531
Payment to Escrow Account	5,461,720	-	-	-	-	-
Reserve for Opportunities	-	-	-	4,000,000	-	4,000,000
Bond Issuance & Disclosure	165,703	-	-	-	-	-
Transfers to Capital Projects	-	250,000	250,000	2,000,000	-	2,000,000
Transfers to Other Funds	723,436	878,658	878,658	921,357	-	921,357
Total Non-Operating Expenditures	10,288,690	5,074,639	5,074,639	10,833,888	-	10,833,888
Total Expenditures	11,354,682	8,531,074	8,531,074	13,668,935	-	13,668,935
Revenues Over/(Under) Expenditures	3,359,431	7,005,477	7,005,477	(3,188,993)	-	(3,188,993)
Fund Balance - Beginning	12,065,844	15,425,275	15,425,275	22,430,752	-	22,430,752
Accrued Sales Tax	(1,365,739)	(1,365,739)	(1,365,739)	(1,365,739)	-	(1,365,739)
Debt Service Reserve	(3,876,869)	(3,759,758)	(3,759,758)	(3,627,000)	-	(3,627,000)
Fund Balance - Ending	\$ 10,182,667	\$ 17,305,256	\$ 17,305,256	\$ 14,249,020	\$ -	\$ 14,249,020
Minimum Fund Balance (15%)	\$ 1,206,273	\$ 1,247,676	\$ 1,247,676	\$ 1,207,491	\$ -	\$ 1,207,491
Over/Under Policy	8,976,394	16,057,580	16,057,580	13,041,529	-	13,041,529
Bond Coverage Ratio (>1.25x)	1.99	2.23	2.23	2.17	-	2.17

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

	FY22	FY23	FY23	FY24	FY24	FY24
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Sales Tax	\$ 8,041,822	\$ 8,317,841	\$ 8,317,841	\$ 8,049,942	\$ -	\$ 8,049,942
Interest Income	(136,661)	300,000	300,000	300,000	-	300,000
TIRZ#1	146,863	145,008	145,008	145,008	-	145,008
Reimbursements	-	7,821,017	7,821,017	-	-	-
Miscellaneous	80,446	92,557	92,557	80,000	-	80,000
Total Revenues	8,132,469	16,676,423	16,676,423	8,574,950	-	8,574,950
EXPENDITURES						
Economic Development Program	464,363	574,944	574,944	574,944	-	574,944
Total Operating Expenditures	464,363	574,944	574,944	574,944	-	574,944
Debt Service	2,645,700	2,012,900	2,012,900	2,011,500	-	2,011,500
Reserve for Opportunities	-	3,000,000	3,000,000	4,000,000	-	4,000,000
Bond Issuance & Disclosure	1,500	1,000	1,000	1,000	-	1,000
Incentives	2,512,397	1,000,000	1,000,000	2,037,500	-	2,037,500
Transfers to Capital Projects	1,000,000	4,507,278	4,507,278	2,400,000	-	2,400,000
Transfers to Other Funds	733,911	1,162,768	1,162,768	1,208,072	-	1,208,072
Total Non-Operating Expenditures	6,893,508	11,683,946	11,683,946	11,658,072	-	11,658,072
Total Expenditures	7,357,871	12,258,890	12,258,890	12,233,016	-	12,233,016
Revenues Over/(Under) Expenditures	774,598	4,417,533	4,417,533	(3,658,066)	-	(3,658,066)
Fund Balance - Beginning	8,559,961	9,334,559	9,334,559	13,752,092	-	13,752,092
Accrued Sales Tax	(1,228,941)	(1,365,739)	(1,365,739)	(1,365,739)	-	(1,365,739)
Debt Service Reserve	(2,441,010)	(2,015,925)	(2,015,925)	(1,901,500)	-	(1,901,500)
Fund Balance - Ending	\$ 5,664,608	\$ 10,370,429	\$ 10,370,429	\$ 6,826,788	\$ -	\$ 6,826,788
Minimum Fund Balance (15%)	\$ 1,206,273	\$ 1,247,676	\$ 1,247,676	\$ 1,207,491		\$ 1,207,491
Over/Under Policy	4,458,335	9,122,753	9,122,753	5,619,296		5,619,296
Bond Coverage Ratio (>1.25x)	3.93	4.28	4.28	4.14		4.14

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

	General CIP	Development Corporations	Utility CIP	Airport CIP	Total Capital Projects
Revenues					
Bond Proceeds	\$ 22,900,000	\$ -	\$ 20,182,000	\$ -	\$ 43,082,000
Transfers In	-	4,400,000	15,200,000	-	19,600,000
Interest Income	2,700,000	150,000	1,625,000	40,000	4,515,000
Total Revenues	25,600,000	4,550,000	37,007,000	40,000	67,197,000
Expenditures					
Airport	-	-	-	-	-
Drainage	-	-	-	-	-
Municipal	17,600,000	-	-	-	17,600,000
Parks	-	200,000	-	-	200,000
Streets	3,000,000	4,000,000	-	-	7,000,000
Traffic	2,300,000	200,000	-	-	2,500,000
Surface Water	-	-	964,000	-	964,000
Water	-	-	6,970,000	-	6,970,000
Wastewater	-	-	27,448,000	-	27,448,000
Total CIP Expenditures	22,900,000	4,400,000	35,382,000	-	62,682,000
Issuance Costs	300,000	-	300,000	-	600,000
Non-operating Expenditures	300,000	-	300,000	-	600,000
Total Expenditures	23,200,000	4,400,000	35,682,000	-	63,282,000
Revenues Over/(Under) Expenditures	2,400,000	150,000	1,325,000	40,000	3,915,000
Fund Balance - Beginning	8,269,525	-	1,740,000	50,000	10,059,525
Reserved Funds	(3,584,454)				(3,584,454)
Fund Balance - Ending	\$ 7,085,071	\$ 150,000	\$ 3,065,000	\$ 90,000	\$ 10,390,071