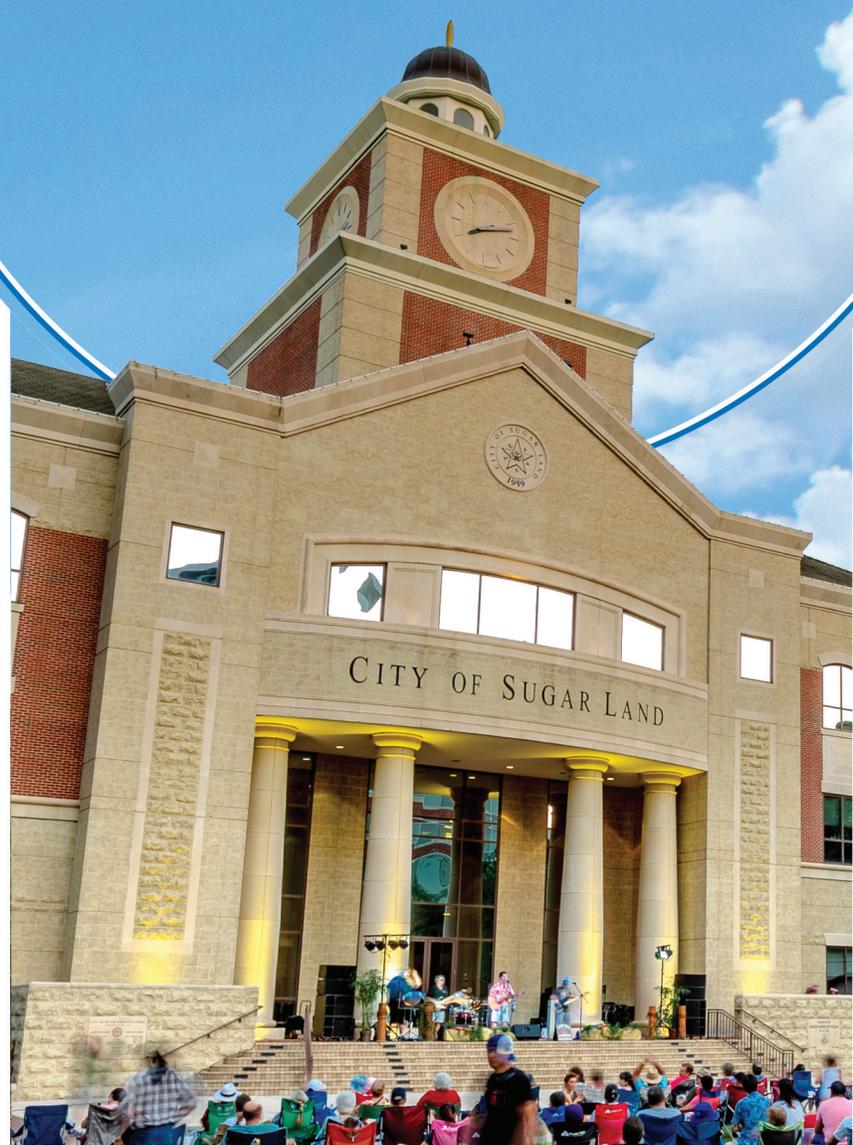




# ANNUAL BUDGET & PROGRAM OF SERVICES



FISCAL YEAR 2023 - 2024

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**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:

<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>2023-2024</b>	<b>2022-2023</b>
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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sugar Land  
Texas**

For the Fiscal Year Beginning

**October 01, 2022**

*Christopher P. Morill*

Executive Director

# Annual Budget for October 1, 2023 – September 30, 2024



List in order: (L to R)

- Stewart Jacobson.....Council Member, District Three
- Naushad Kermally.....Council Member, District Two
- Jennifer Lane.....Council Member, At Large Position Two
- Joe Zimmerman.....Mayor
- William Ferguson.....Council Member, At Large Position One
- Carol K. McCutcheon.....Council Member, District Four
- Suzanne Whatley.....Council Member, District One

Presented By:

- Mike Goodrum.....City Manager



## CITY OF SUGAR LAND

### City Manager's Office

October 1, 2023

Honorable Mayor and Members of City Council:

In accordance with Texas statutes and the City of Sugar Land Charter, Section 6.03, the adopted budget for the fiscal year beginning October 1, 2023, is hereby presented. The adopted budget for Fiscal Year 2024 complies with the City Council adopted Financial Management Policy Statements (FMPS) and acts as a policy document highlighting the financial responsibilities of the organization to City Council and residents.

Financial leadership that is conservative and resilient provides a foundation that balances economic uncertainties and new opportunities to provide residents with exceptional value, confidence and transparency. The focus of the budget is an investment in priorities and services that provide high value to the Sugar Land community today and into the future, including public safety, redevelopment, data-based decision making and a championship workforce.

To stay relevant and preserve the quality of life for current and future residents, we've identified a vision for future success:

- Sugar Land is a leader in financial management, providing our taxpayers with exceptional value, confidence and transparency. Our focus is on resiliency and adaptability, innovation, efficiency and superior bond rating.
- Sugar Land is a safe community that enhances the quality of life for residents and visitors.
- Sugar Land is focused on re-invigorating our entrepreneurial spirit to keep us moving forward. We recognize that the future starts now and are committed to engaging the community to reimagine our city.
- Sugar Land delivers a broad range of destination venues, facilities and businesses that offer entertainment and activities for residents and visitors.
- Sugar Land builds relationships within our community through engagement efforts.
- Sugar Land continues to maintain and develop comprehensive, sustainable and resilient infrastructure that adapts to a dynamic environment.
- Sugar Land takes a multifaceted approach by innovating mobility to connect people, places and the future through sustained investment, regional partnerships, engagement and technology.
- Sugar Land is respected for having strong relationships with our community and at all levels of government because we are transparent and deliver on our public commitments.

The FY24 budget provides leadership in conservative, resilient and responsible stewardship through strategic investment in priority areas. We must seek to stay relevant and preserve the quality of life in Sugar Land for our residents. The adopted budget provides for future success, ensures continued financial and operational stability and is structurally balanced and sustainable into the future. Our goal is to balance investment in both maintenance and operations and capital funding to increase our resiliency in FY24 and into the future.

## **FY23 Accomplishments**

Priorities for FY23 included investments in our championship workforce, public safety, infrastructure and continued implementation of voter-approved G.O. Bonds that address community priorities such as drainage, mobility and public safety to help us meet our community's needs now and into the future. Funding was also included for community priorities such as: supplemental sidewalk rehabilitation, mobility and traffic safety, special events, citizen engagement and customer service enhancements, public safety training, equipment, facilities and operations and efforts to further turn the disruptions over the past two years into opportunities.

Additionally, staff recognized the opportunity to expedite fleet purchases with the high performance of sales tax, allowing staff to move forward with purchasing 11 public safety vehicles. This purchase allowed for greater efficiencies within the department to ensure no officer was waiting to start their shift, allowing for more officers to be on the street. Police also successfully implemented a K-9 unit and the final phase of the public safety compensation plan was implemented during the year.

Fiscal Year 2023 took a more cautious but optimistic approach to sales tax due to continued economic recovery from the pandemic. The FY23 original budget for sales tax totaled \$57.7 million in recurring collections, of which \$43.3 million supports the general operating budget. Through September, collections total \$67.2 million which is 4.5% higher than FY22.

The Texas Water Development Board (TWDB) approved another 30-year zero-interest loan for a drainage project in January, with the \$4.1 million project closing in May 2023. The loan funds drainage improvements in the Covington West and Imperial Woods neighborhoods—saving taxpayers \$3.1 million in interest costs over the life of the loan. This is the third interest-free loan the city has secured from TWDB in the last two years. These initiatives help foster a sustainable and resilient infrastructure while also increasing debt capacity for capital projects.

There is tremendous alignment between what City Council identified as their highest priorities for the community and what staff identified as areas on which the organization wanted to focus. These strategic outcomes provide the backbone for operational and financial planning for FY24 and beyond and prove that we continue to seek opportunities that break from the norm.

Staff has developed a two-year action plan consisting of four All-In Initiatives to accomplish the strategic outcomes. They are called "All-In" because staff is all in on a "First Team Mindset" that focuses on all-in initiatives intended to deliver City Council's vision. Each initiative has been designed to engage the entire organization at all levels and use the full resources of the city to accomplish amazing things. The following All-In Initiatives are intended to address City Council's vision:

- Commercial and Residential Redevelopment
- Trailblazing Transformation of Our Culture & Organization
- What Works Cities
- Planning for the Next GO Bond Election

With these All-In Initiatives, Sugar Land continues to provide a pathway to reimagine the city and provide for future success.

## ***Economic and Legislative Impacts***

During FY23, the city has benefitted significantly from increased sales tax receipts. Staff continues to evaluate the impact of inflation and other economic factors on sales tax revenues. For FY24, the adopted budget for sales tax is back

in line with the FMPS direction, by budgeting recurring actuals for Oct-July plus last year's recurring actuals for Aug-Sept.

Tax year 2023 is the third year of implementation of Senate Bill 2 from the 86<sup>th</sup> legislative session. This bill set limitations of 3.5% growth in operations and maintenance revenue from property taxes with mandatory elections if this rate is exceeded. Fortunately, there were no significant impacts to the City's property tax growth in the 88<sup>th</sup> legislative session, but the legislature continues to be a threat to the ability for this revenue to grow along with inflation.

### ***Financial Management Strategies***

With a focus on conservative, resilient and responsible stewardship efforts to balance both operational and financial stability, the adopted budget ensures continued financial strength and resiliency by meeting all fund balance requirements, including the structural balance of the General Fund.

Sales tax revenues have performed strongly throughout most of FY23, in some cases reaching up to 17% higher than monthly estimates. However, the high rate of inflation that has been seen over the last few years has certainly been a driving factor in this overperformance. Staff has been closely monitoring the Consumer Price Index (CPI), which has been steadily declining since the start of the Fiscal Year 2023 at 8.7% in October 2022 to the latest posting of 2.97% in June 2023. With this information, staff has proposed a budget for sales tax revenues that follow FMPS for estimating recurring sales tax revenue.

Staff will continue to monitor the economy and should conditions warrant, budget amendments will be recommended to Council to fund additional programs and services.

### **FY24 Employee Compensation & Benefits**

As a personnel-driven public safety and service provider, a main driver in the city's budget is personnel costs; approximately 70% of General Fund expenditures directly tied to employee compensation and benefits. A merit pool equal to 5% of budgeted salaries is included in the adopted budget along with funding to implement a compensation study that is currently underway. Compensation has been a big topic nationally as unemployment trends reached historic lows. Staff will continue to analyze the market and economic trends and are currently dedicating resources towards conducting a compensation study to reevaluate the city's pay structure. General and management salary structures are moving 5.2% based on CPI adjustments in accordance with the compensation philosophy.

The city participates in the Texas Municipal Retirement System (TMRS) for full-time employees but does not participate in Social Security. TMRS calculates the city's required contributions based on an actuarial formula that looks at the city's pension liabilities compared to its pension assets. The city's mandatory contribution rate for 2024 is 14.83%, a slight increase from the 2023 contribution rate of 14.60%. The city's contribution rates are established by TMRS to achieve 100% funding of the city's pension liability over time. Plan funding currently stands at a healthy 90.7% of the city's pension obligation, a slight decrease from FY23 and still better than the industry benchmark of 80%. The city's participation in the TMRS system provides a financially sound pension for employees.

### **Capital Projects**

The Five-Year CIP totals \$289.16 million, with \$63 million in projects funded in FY24. It is important to understand that only the first year of the CIP is included for funding in the annual budget while the remaining years are included for planning purposes only and will change from one year to the next based on the best information available at the time.

### *General Capital Projects*

In November 2019, voters approved \$90.76 million in General Obligation bonds in four propositions:

- \$47.6 million for drainage
- \$26.3 million for public safety facilities
- \$10.26 million for street improvements and
- \$6.6 million for a new animal shelter

To date, all drainage and street projects have been funded. The FY24 CIP includes funding to advance the remaining public safety projects, with approximately \$0.0035 increase to the nominal tax rate in 2023. The final remaining project is the animal shelter, which is still pending.

GO bond projects funded in FY24 include:

- Public Safety and Public Services Building Rehabilitation
- Emergency Operations Center (EOC)/ Public Safety Dispatch Center

The FY24 CIP also includes \$11.9 million in projects to be funded through the issuance of Certificates of Obligation in order to supplement 2019 GO bond projects where costs of construction have surpassed available GO bond funding and to address specific priorities that need to be funded ahead of the next GO bond cycle.

Additional funding sources for general CIP projects are the Sugar Land Development Corporation and Sugar Land 4B Corporation.

### *Enterprise Funds Capital Projects*

Although the 60% groundwater reduction mandate has been delayed until 2027, projects identified in the Integrated Water Resource Plan adopted in 2017 are reflected in CIP, with planned infrastructure investment needed to meet these requirements and maintain the utility infrastructure. Utility projects total \$35.38 million in FY24, with \$6.97 million in water, \$27.45 million in wastewater and \$0.96 million in surface water projects.

## **Property Taxes and User Fees**

### *2023 Property Taxes*

The FY24 budget is funded by revenues based on the certified 2023 tax roll of \$19.8 billion. The city's tax rate continues to be one of the lowest in the state for cities over 60,000. The adopted 2023 tax rate was increased by approximately \$0.0035 in total. Another tool available to the city to help limit the residential tax burden is the homestead exemption. As a result of higher assessed valuations, the City increased the homestead exemption to 15% for the 2023 tax year.

### *Fee and Rate Changes*

After three years of implementation from a 2021 rate study, the utility system is in the maintenance phase of the plan. The recommended increase for utility rates will result in an approximate \$3 increase per month for residential customers. This new rate allows the utility system to keep up with the cost of inflation to avoid large increases in the future.

The current rate for residential solid waste services is \$19.85 per household per month and will increase 5% based on the cap on CPI increases under the contract. The new rate will be \$20.84 per month and will take effect Jan. 1, 2024.

The FMPS contains guidance on evaluating user fees for an annual CPI adjustment and for calculation of new fees. Based on this guidance, staff evaluates fees based on the 12-month change in CPI for 2023. The recommendation for increases is 4.0%. Fee and rate adjustments will be effective January 1, 2024.

## Financial Summary

With a focus on the key priority areas including public safety, redevelopment, data-based decision making and a championship workforce, the FY24 adopted budget totals \$353 million. Of the total, \$290 million is for operating funds and issuance costs and \$62 million is for capital projects, including the projects from the 2019 voter-approved GO Bond Program.

<b>Fund</b>	<b>FY24 Adopted Budget</b>
General Fund	\$ 119,540,407
Debt Service Funds	35,677,591
Enterprise Funds	93,185,285
Economic Development Corporations	20,330,594
Other Funds	22,026,191
<b>Total Operating Funds</b>	<b>\$ 290,760,068</b>
Capital Projects	62,682,000
<b>Total FY24 Adopted Budget</b>	<b>\$ 353,442,068</b>

I encourage you to read further into the information describing the FY24 budget. The executive summary that follows this transmittal letter provides an overview of revenues and expenditures included in each of the operating funds and a description of the recommended five-year CIP and employee compensation plans. Further explanation and discussion of FY24 budgetary changes are included with each fund summary.

The Five-Year CIP is a separate document that contains worksheets for each project included for funding within the horizon or that will continue into FY24 with prior-year funding, as projects are funded on a project-length basis that may not correspond with the city's fiscal year.

Respectfully,

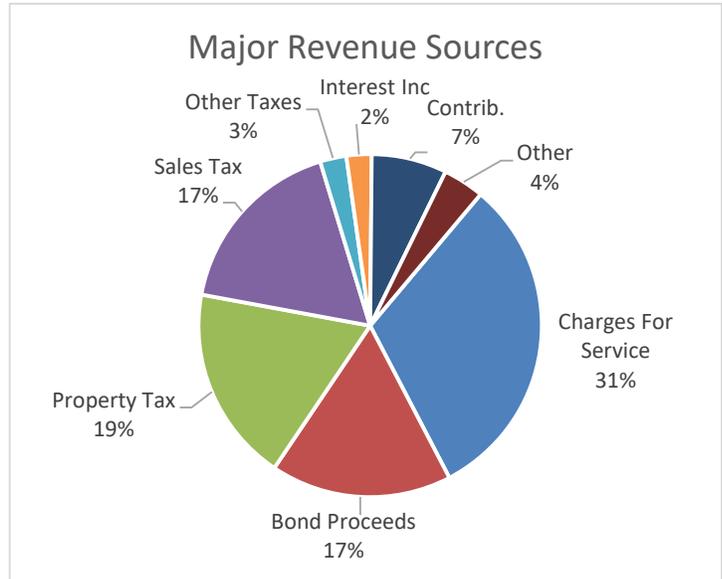


Michael W. Goodrum  
City Manager

# Executive Summary

## Major Revenue Sources

Major revenue sources for the City total \$370.5 million (excluding inter-fund transfers). The five primary revenue categories comprised of property taxes, sales tax, other taxes (franchise taxes and hotel occupancy taxes), charges for services and bond proceeds, represent 87% of total revenues for the City. Other revenues include licenses and permits, fines and forfeitures, interest income, contributions and intergovernmental. The chart to the right illustrates the breakdown of the revenue sources.



## Property Tax

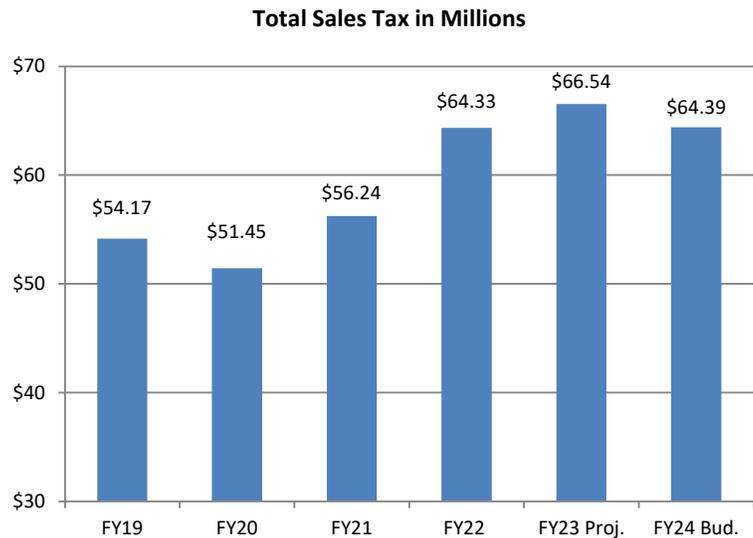
Revenues from ad valorem or property taxes represent 19% of overall revenues at \$68.4 million.

The total 2023 tax rate of \$0.35000 per \$100 includes a reallocation of \$0.003901 from the Debt Service component to Maintenance & Operations, as well as an overall increase of \$0.003500 to Debt Service for the remaining GO Bonds from the 2019 authorization. The City increased the homestead exemption by 2% to 15% for the 2023 tax year. Changes from the 86th legislative session limited increases in the operating component of the tax rate to 3.5% compared to the prior year and require voter approval of a tax rate that exceeds the calculated voter approval tax rate.

## Sales Tax

Sales tax revenue, estimated at \$64.4 million, represents 17% of total revenues. The sales tax rate in Sugar Land is 8.25% for goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly or annual basis. Of the 8.25% tax, the State retains 6.25% and distributes 2% to the City. Of the total 2% local share, 0.25% is allocated to the Sugar Land Development Corporation (SLDC) and 0.25% to the Sugar Land 4B Corporation (SL4B); the remaining 1.5% is deposited in the General Fund.

Sales tax revenue estimates are prepared based on the Financial Management Policy Statements and do not include any one-time revenues. FY23 projections are based on year-to-date actual revenues, including one-time revenues. Total budgeted sales tax for FY24 is \$64.4 million and is based on the FY23 recurring actuals, which follows FMPS direction. The chart illustrates the historical trend of sales tax collections in the City.



## **Other Taxes**

Other Taxes represent 3% of City revenues at \$9.2 million and are comprised of franchise and hotel occupancy taxes. Franchise revenues are derived from non-exclusive franchise agreements the City has with utilities and the solid waste providers that use the City's right-of-way to conduct business. Besides defining the responsibilities of the utilities maintaining their assets, the agreements contain a franchise fee clause that requires the utilities and solid waste companies to compensate the City for use of right-of-way and streets. Generally, the fees are based on a percentage of gross receipts or a per-unit of usage charge (generated by customers located within the City's corporate limits) that range from 2% to 5%. Hotel occupancy taxes are anticipated to total \$2.6 million. Both franchise taxes and hotel occupancy taxes are estimated using trend analysis. Historic performance is analyzed and growth from new development is factored into the estimates when developing the budget.

## **Charges for Services**

Charges for services represent 31% of total revenues at \$115.8 million and include fees for services in the General, Utilities, Airport, Solid Waste, and Stormwater Compliance Fee Funds.

### ***General Fund Charges for Services***

Charges for services in the General Fund total \$5.51 million and are primarily derived from fees for services for emergency medical transport, fire protection in the City's extraterritorial jurisdiction, parks and recreation activities and rentals, and administrative fees.

EMS fees total \$2.94 million and represent 53% of charges for services in this fund. EMS fees are paid by patients transported by City ambulances to a medical facility for emergency treatment. The City contracts with a third-party billing company to bill for services. EMS fees are set by ordinance.

Fire protection fees total \$1.38 million and represent 25% of charges for services revenues in the General Fund. Fire protection fees are paid by Municipal Utility Districts (MUDs) within the City's extraterritorial jurisdiction (ETJ) and by Fort Bend County for areas outside the City but served by the Sugar Land Fire Department. Fire fees are set by ordinance each September.

Parks & Recreation fees total \$0.56 million and represent 10% of charges for services. These fees are generated by facility usage cards, facility rentals, leisure classes, senior programs and camp programs.

Other charges for services total \$0.63 million and represent the remaining 11% of charges for services. This includes false alarm charges, hazardous materials responses, and sale of property. Except for administrative fees, charges for services are budgeted based on historic collections, with growth factors included where appropriate.

### ***Utility System Charges for Services***

Utility charges for services are anticipated to generate \$72 million. The City charges fees for the provision of water and wastewater services to residents and businesses located within the City. Customers are charged a base rate for water and wastewater, depending on the size of the meter installed, and a volume fee based on metered consumption. Customers also pay a surface water fee based on the volume of water usage billed. The City also charges non-city utility customers for participation in the Groundwater Reduction Plan (GRP). The FY24 Budget estimates an increase of approximately \$3.00 to a residential customer's bill for water and wastewater services based on recommended rates beginning in January 2024 based on 10,000 gallons of water usage.

### ***Airport Charges for Services***

Charges for services at the Airport are anticipated to total \$24.7 million. Budgeted fuel sales of \$22.1 million represent estimated fuel sales of 4,324,247 gallons. Aviation fuel is sold at cost plus markup. The remaining charges for services are derived from hangar and land leases, catering services, customs fees, fuel additive sales, and rental car fees. Fuel

estimates are based on historic monthly fuel sales, with some growth anticipated due to international marketing of the airport. Other fees are budgeted based on historic collections.

### **Solid Waste Charges for Services**

Charges for services in the Solid Waste Fund are anticipated to total \$9.9 million. The City contracts solid waste service and provides twice weekly automated trash collection and weekly automated recycling. Residents currently pay \$19.85 per month for this service. The January 2024 rate will increase 5% to \$20.84 per month. The budget anticipates 35,140 households served during the fiscal year.

### **Stormwater Compliance Charges for Services**

Stormwater Compliance Fees are anticipated to total is \$2.07 million. Stormwater fees are paid by property owners to cover the costs of floodplain management, street sweeping, increased water quality, erosion control, and system maintenance.

### **Bond Proceeds**

Bond proceeds of \$63.3 million represent 17% of total revenues. The proceeds will be used to fund FY24 capital projects and will be from voter authorized GO bonds, Certificates of Obligation (property tax supported) and utility revenue bonds.

### **Contributions**

Contributions total \$26.2 million and make up 7% of revenue and include employee and city premium payments into the employee benefits fund at \$13 million in payments toward capital projects from developer-paid connection fees at \$13.2 million.

### **Interest Income**

Interest income across all funds is estimated at \$8.8 million based on current interest rates of return on the City’s investment portfolio. This accounts for 2% of all revenue sources.

### **Other Revenues**

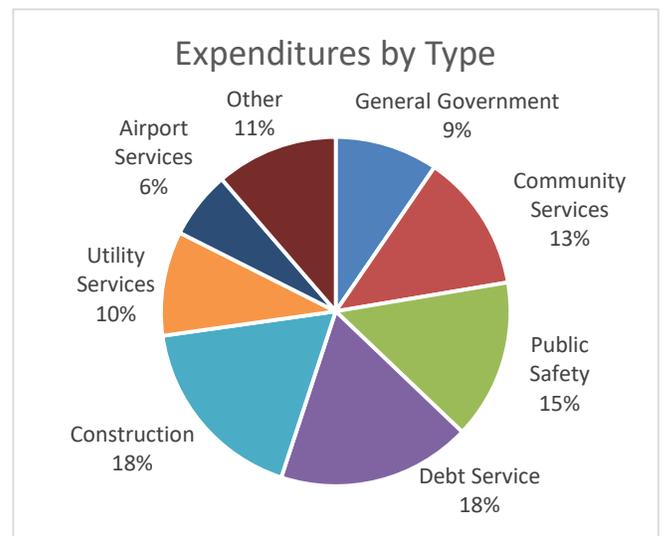
Other revenues represent the remaining 4% of total revenues at \$14.3 million. Miscellaneous revenues include licenses and permits, fines and forfeitures, reimbursements, and intergovernmental revenues.

## **Expenditures by Type**

The FY24 budget totals \$353 million (excluding inter-fund transfers). The chart at the right illustrates expenditures by type.

**General Government** expenditures represent 9% of overall expenditures at \$33.7 million. General Government expenditures are for administrative functions, including City Management, Finance, City Secretary, City Attorney, People & Culture, Information Technology, Emergency Management, Public Affairs, Economic Development, and Tourism.

**Community Services** expenditures represent 13% of total expenditures at \$45.2 million. Community Services expenditures include Parks, Public Works, Environmental & Neighborhood Services, Engineering and Planning and Development Services. Services provided include: park and recreation activities and facilities, right-of-way maintenance, streetlights, streets, sidewalks, traffic signals, drainage



maintenance, code enforcement, engineering, planning, permits & inspections, animal services, fleet, and facilities maintenance among others.

**Public Safety** expenditures represent 15% of total expenditures at \$52.3 million and include the Police and Fire-EMS departments and Public Safety Dispatch.

**Debt Service** represents 18% of total expenditures at \$63.3 million and includes principal and interest payments on debt issued through bonds, lease purchases, and other instruments. The City, through debt issued directly and debt assumed from MUDs, has current issues including Property Tax-backed, debt pledged with hotel occupancy tax, Utility, Airport, Surface Water and Corporation debt. A portion of the tax rate is directed to the Debt Service Fund to meet debt backed by taxes. A transfer from the Tourism Fund to the Debt Service Fund covers its portion of debt pledged with hotel occupancy tax. Outstanding debt for Utilities and Airport is paid through user fees. Debt for the corporations is repaid with sales tax collections from the SLDC and SL4B. A separate fund accounts for Taxable Certificates of Obligation that are to be supported by lease revenues for the Smart Financial Centre at Sugar Land.

**Construction** represents 18% of total expenditures at \$62 million. Construction expenditures are related to capital improvement projects within the City. Capital projects are funded with sales tax from the City and economic development corporations, system revenues from Utilities and Airport Funds and debt. Project types include airport, parks, streets, traffic, municipal, water, surface water and wastewater.

**Utility Services** represent 10% of total expenditures at \$34 million. Utility Services expenditures are related to the operations, maintenance, and repair of water and wastewater infrastructure, as well as sanitation and recycling services. Utility services also include expenses related to mandated groundwater reduction.

**Airport Services** represent 6% of total expenditures at \$22 million. The fixed based operator at the airport is Global Select, which provides fuel and aviation customer services.

**Other** expenditures represent 11% of expenditures at \$40 million and include expenditures for issuance costs, insurance coverage, economic development incentives, capital replacement and property tax rebates to in-City MUDs.

## **Expenditures by Fund**

The narrative below provides a summary on how funds are appropriated within key operating funds. A detailed explanation of expenditures within all funds can be found in the financial section of this document.

### **Debt Service Funds**

The budget in the Debt Service Funds, excluding inter-fund transfers, totals \$35 million. Expenditures include \$32.8 million in debt service payments and fiscal fees. The budget also includes \$2.2 million in property tax rebates to in-city MUDs. The ending fund balance of \$11.6 million is above the policy requirement of 10% of debt service requirements.

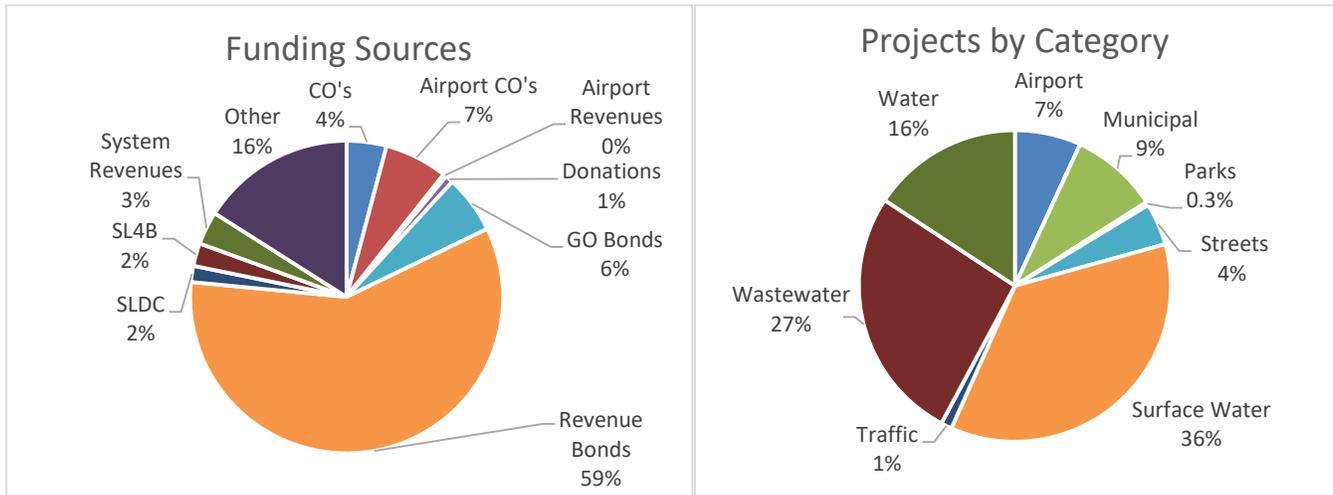
### **General Fund**

The General Fund budget, excluding inter-fund transfers, totals \$119.54 million. The budget includes funding for an average 5% merit increase for employees based on performance evaluations.

The anticipated FY24 ending fund balance in the General Fund is \$32.17 million, which is higher than the policy requirement of three months of recurring operating expenditures.

## Capital Improvement Program

The 2024-2028 capital improvement program totals \$289.2 million. Of this total, \$62.7 million are funded in the FY24 budget. The following charts illustrate the distribution of budget allocations by both project category and the sources funding them.



## Utility System Fund

The Water Utility Fund budget totals \$57.8 million, excluding CIP projects and inter-fund transfers. Recurring additions include funding for CPI adjustments for operating chemicals and supplies, career progression & license pay updates, wastewater force main air release valve maintenance program, and FTE additions including an electrician apprenticeship program. An increase in operating cash equivalents of \$5.6 million is anticipated for the fiscal year. The FY24 budgeted ending cash equivalent for the Utility operating fund totals \$32.2 million and exceeds the 25% cash operating reserve requirement.

## Airport Fund

The Airport Fund budget totals \$24 million excluding CIP projects and inter-fund transfers. The fund anticipates an increase in cash equivalents of \$2.2 million. The FY24 budgeted ending balance of \$7.2 million is above the policy requirement of 25% of operating expenditures.

## Solid Waste Fund

The Solid Waste Fund operating budget totals \$9.1 million that includes contracted residential solid waste collection, excluding inter-fund transfers. Through contracted services, the City provides twice weekly automated trash collection and once weekly automated recycling. The ending balance in the fund is anticipated to be \$1,061,631, which is above the minimum fund balance policy of 5% of total expenditures, which was established in FY23 for this fund.

## Stormwater Compliance Fee Fund

The Stormwater Compliance operating budget totals \$1.97 million and consists of the Stormwater Management and Drainage Maintenance programs, of which most expenditures have been shifted from the General Fund. This fund is intended to be a self-sustaining enterprise fund, funded by the stormwater compliance fee revenues.

## Sugar Land Development Corporation

The FY24 budget for SLDC totals \$10.75 million, excluding inter-fund transfers. The budget includes operating expenditures for the Economic Development program, Economic Development incentives, and contractual services with the City for support services. Debt service payments are budgeted at \$3.91 million for outstanding debt issues. The FY24 budgeted available ending balance of \$14.25 million is over the policy requirement of 15% of budgeted sales tax collections.

### **Sugar Land 4B Corporation**

The FY24 budget for SL4B totals \$9.58 million, excluding inter-fund transfers. The budget includes operating expenditures for the Economic Development program and staffing, contractual services with the City for support services, and capital projects management including obligations for the agreements with the Houston Astros. Debt service payments are budgeted at \$2.01 million for outstanding bonds. The FY24 budgeted available ending balance of \$6.8 million is over the policy requirement of 15% of budgeted sales tax collections.

### **Tourism Fund**

Expenditures in the Tourism Fund total \$1.38 million, excluding inter-fund transfers. The budget includes operating expenditures for the Tourism and Destination Services programs. The FY24 budgeted available ending balance of \$1.96 million is over the policy requirement of 10% of the hotel occupancy tax.

### **Employee Compensation**

The City offers a competitive benefit package to employees, including medical and dental coverage and contributions toward dependent coverage. The City participates in the Texas Municipal Retirement System (TMRS); employees contribute 7% of their gross pay and the City matches employee contributions 2 to 1, and employees are vested after five years of service. Because the City does not participate in Social Security, the City has chosen the highest-level plan offered by TMRS. The contribution rate to TMRS for the City changes each year and is based on actuarial analysis of funding needs in the City's plan. The City's contribution rate to TMRS is increasing from 14.60% in 2023 to 14.83% in 2024 (effective January 1, 2024).

The budget includes funding for an average 5% merit increase for employees based on performance evaluations, a 5.2% shift in the salary structures based on CPI and \$2.5 million set aside to implement the General and Management Compensation Study that is currently in progress. The City does not provide cost of living increases, so the merit increases are the only time employees see an increase to their pay, except for promotions. Merit increases are a key factor in staying competitive in the market and retaining quality employees. Benefits costs are anticipated to increase 2% in 2024.

The compensation philosophy adopted by City Council addresses the benefits burden as it relates to total compensation. Based on the adopted policy, benefits should not exceed a percentage of total employee compensation comparable to private sector employees.

**CITY OF SUGAR LAND  
SUMMARY OF ALL FUNDS  
REVENUES AND EXPENDITURES**

	<b>FY22 Actuals</b>	<b>FY23 Adjusted Budget</b>	<b>FY23 Projections</b>	<b>FY24 Adopted Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ 55,820,789	\$ 62,046,337	\$ 62,046,337	\$ 68,430,393
Sales Tax	64,334,577	66,542,728	66,542,728	64,399,534
Other Taxes	8,702,875	9,166,932	9,166,932	9,205,408
Licenses & Permits	3,470,345	3,185,570	3,185,570	3,090,236
Charges For Service	102,574,105	115,451,334	115,451,334	115,807,781
Fines & Forfeitures	1,231,217	1,401,874	1,401,874	1,400,573
Interest Income	(788,877)	4,653,757	4,653,757	8,846,425
Intergovernmental	14,609,647	3,510,830	3,510,830	3,362,725
Miscellaneous	10,598,352	46,618,002	21,012,464	6,414,084
Bond Proceeds	72,094,336	71,266,920	23,628,170	63,264,000
Contributions	12,282,939	13,062,001	13,062,001	26,303,001
<b>Total Revenues</b>	<b>344,930,303</b>	<b>396,906,285</b>	<b>323,661,998</b>	<b>370,524,160</b>
Transfers From Other Funds	18,547,413	21,031,381	29,000,214	23,669,298
<b>Total Available Resources</b>	<b>363,477,716</b>	<b>417,937,666</b>	<b>352,662,212</b>	<b>394,193,459</b>
<b>EXPENDITURES:</b>				
General Government	19,644,095	30,142,819	30,119,624	28,035,681
Finance	4,458,772	5,178,018	5,178,018	5,660,611
Public Works	13,339,831	15,824,827	15,880,595	11,712,417
Parks & Recreation	5,638,311	6,098,090	6,101,221	6,241,436
Community Development	5,484,159	6,968,245	6,973,960	6,863,718
Environmental & Neighborhood Services	15,816,473	20,676,713	20,683,382	20,405,862
Police Department	25,951,042	29,707,191	29,639,596	31,146,381
Fire Department	17,273,276	22,024,800	21,980,959	21,145,197
Debt Service	57,800,965	57,605,374	57,604,723	63,353,956
Other	17,362,719	21,399,622	21,415,680	28,753,160
Construction	23,640,326	106,585,646	106,585,646	62,682,000
Utility Services	25,737,263	32,918,400	32,918,400	34,161,728
Airport Services	19,663,959	27,908,618	27,908,618	22,020,644
Insurance Coverage	4,607,407	4,756,642	4,756,642	5,082,771
Equipment Replacement	3,401,849	5,122,158	5,122,158	3,892,296
Rebates & Assignments	1,684,235	2,079,895	2,079,895	2,284,210
<b>Total Expenditures</b>	<b>261,504,680</b>	<b>394,997,059</b>	<b>394,949,117</b>	<b>353,442,068</b>
Transfers To Other Funds	18,547,413	26,831,635	31,187,446	57,051,297
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 280,052,094</b>	<b>\$ 421,828,694</b>	<b>\$ 426,136,563</b>	<b>\$ 410,493,364</b>

<b>General Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 46,837,381	\$ 47,095,774	\$ 258,393
Revenues	113,326,084	115,606,552	2,280,468
Expenditures	119,318,414	121,909,450	2,591,036
Ending Fund Balance	\$ 32,228,513	\$ 32,176,338	\$ (52,175)

<b>Debt Service Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 8,873,701	\$ 8,908,387	\$ 34,686
Revenues	33,065,377	34,297,379	1,232,002
Expenditures	33,905,388	33,747,012	(158,376)
Ending Fund Balance	\$ 8,033,691	\$ 9,458,755	\$ 1,425,064

<b>Debt Service Fund - Taxable CO's</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 1,959,831	\$ 1,959,831	\$ -
Revenues	1,816,719	1,816,719	-
Expenditures	1,588,949	1,588,949	-
Ending Fund Balance	\$ 2,187,601	\$ 2,187,601	\$ -

<b>Court Security Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 43,066	\$ 43,066	\$ -
Revenues	35,429	35,429	-
Expenditures	-	-	-
Ending Fund Balance	\$ 78,495	\$ 78,495	\$ -

<b>Court Technology Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 23,051	\$ 23,051	\$ -
Revenues	29,105	29,105	-
Expenditures	25,300	25,300	-
Ending Fund Balance	\$ 26,856	\$ 26,856	\$ -

<b>Public Arts Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 2,500	\$ 4,000	\$ 1,500
Revenues	287,500	289,000	1,500
Expenditures	285,000	285,000	-
Ending Fund Balance	\$ 5,000	\$ 8,000	\$ 3,000

<b>Tourism Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 2,153,505	\$ 2,386,460	\$ 232,955
Revenues	2,606,000	2,726,000	120,000
Expenditures	2,462,754	2,477,458	14,704
Ending Fund Balance	\$ 1,624,742	\$ 1,962,993	\$ 338,251

<b>Federal Seizures Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 39,638	\$ 39,638	\$ -
Revenues	1,000	1,000	-
Expenditures	-	-	-
Ending Fund Balance	\$ 40,638	\$ 40,638	\$ -

<b>State Seizure Funds</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 337,836	\$ 337,836	\$ -
Revenues	15,000	15,000	-
Expenditures	-	-	-
Ending Fund Balance	\$ 352,836	\$ 352,836	\$ -

<b>Law Enforcement Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 1,240	\$ 1,239	\$ (1)
Revenues	1,000	1,000	-
Expenditures	-	-	-
Ending Fund Balance	\$ 2,240	\$ 2,239	\$ (1)

<b>SPA DRF Tara Plantation</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 577,072	\$ 577,072	\$ -
Revenues	90,000	90,000	-
Expenditures	-	-	-
Ending Fund Balance	\$ 667,072	\$ 667,072	\$ -

<b>SPA DRF Riverstone</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 2,102,647	\$ 2,102,647	\$ -
Revenues	464,000	464,000	-
Expenditures	-	-	-
Ending Fund Balance	\$ 2,566,647	\$ 2,566,647	\$ -

<b>Enclave at River Park PID</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 53,922	\$ 53,922	\$ -
Revenues	135,378	135,378	-
Expenditures	137,629	137,629	-
Ending Fund Balance	\$ 51,672	\$ 51,672	\$ -

<b>Special Events Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 606,290	\$ 606,290	\$ -
Revenues	430,000	430,000	-
Expenditures	400,000	400,000	-
Ending Fund Balance	\$ 636,290	\$ 636,290	\$ -

<b>Public Education and Government Fur</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 7,000	\$ 7,000	\$ -
Revenues	177,000	177,000	-
Expenditures	170,000	170,000	-
Ending Fund Balance	\$ 14,000	\$ 14,000	\$ -

<b>Animal Shelter Donations Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 15,413	\$ 150,967	\$ 135,554
Revenues	-	15,000	15,000
Expenditures	15,413	90,600	75,187
Ending Fund Balance	\$ -	\$ 75,367	\$ 75,367

<b>American Rescue Plan Act Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 336,310	\$ 336,310	\$ -
Revenues	-	-	-
Expenditures	-	-	-
Ending Fund Balance	\$ 336,310	\$ 336,310	\$ -

<b>Contract Policing Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 95,699	\$ 95,699	\$ -
Revenues	789,558	789,558	-
Expenditures	885,000	885,000	-
Ending Fund Balance	\$ 257	\$ 257	\$ -

<b>Truancy Prevention Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 127,267	\$ 127,267	\$ -
Revenues	48,958	48,958	-
Expenditures	-	-	-
Ending Fund Balance	\$ 176,225	\$ 176,224	\$ (1)

<b>Juror Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 2,701	\$ 2,701	\$ -
Revenues	1,050	1,050	-
Expenditures	-	-	-
Ending Fund Balance	\$ 3,751	\$ 3,751	\$ -

<b>Opioid Litigation Settlement Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 101,065	\$ 101,065	\$ -
Revenues	-	-	-
Expenditures	101,065	101,065	-
Ending Fund Balance	\$ -	\$ -	\$ -

<b>Capital Projects</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 10,059,525	\$ 10,059,525	\$ -
Revenues	69,497,000	67,197,000	(2,300,000)
Expenditures	65,582,000	63,282,000	(2,300,000)
Ending Fund Balance	\$ 10,390,071	\$ 10,390,071	\$ -

<b>Utility Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 37,920,270	\$ 37,817,952	\$ (102,318)
Revenues	94,873,667	94,905,046	31,379
Expenditures	89,124,026	89,253,637	129,611
Ending Fund Balance	\$ 32,471,252	\$ 32,270,702	\$ (200,550)

<b>Airport Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 10,643,411	\$ 8,529,030	\$ (2,114,381)
Revenues	26,397,712	26,397,712	-
Expenditures	27,606,120	25,559,010	(2,047,110)
Ending Fund Balance	\$ 7,224,702	\$ 7,157,431	\$ (67,271)

<b>Solid Waste Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 776,670	\$ 776,670	\$ -
Revenues	9,995,636	9,995,636	-
Expenditures	9,706,064	9,710,675	4,611
Ending Fund Balance	\$ 1,066,242	\$ 1,061,631	\$ (4,611)

<b>Stormwater Compliance Fee Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 837	\$ 837	\$ -
Revenues	2,071,100	2,071,100	-
Expenditures	1,963,516	1,970,128	6,612
Ending Fund Balance	\$ 108,421	\$ 101,810	\$ (6,611)

<b>Employee Benefits Fund</b>	<b>Budget Filing</b>	<b>Budget Adoption</b>	<b>Variance</b>
Beginning Fund Balance	\$ 3,690,858	\$ 3,802,826	\$ 111,968
Revenues	14,834,761	14,880,914	46,153
Expenditures	15,277,969	15,038,187	(239,782)
Ending Fund Balance	\$ 613,314	\$ 1,011,217	\$ 397,903

<b>Fleet Replacement Fund</b>	<b>Budget Filing</b>		<b>Budget Adoption</b>		<b>Variance</b>
Beginning Fund Balance	\$	1,753,273	\$	1,733,908	\$ (19,365)
Revenues		1,598,051		1,598,051	-
Expenditures		2,806,739		2,822,596	15,857
Ending Fund Balance	\$	544,585	\$	509,363	\$ (35,222)

<b>High-Tech Replacement Fund</b>	<b>Budget Filing</b>		<b>Budget Adoption</b>		<b>Variance</b>
Beginning Fund Balance	\$	454,492	\$	454,492	\$ -
Revenues		1,124,980		1,124,980	-
Expenditures		1,069,700		1,069,700	-
Ending Fund Balance	\$	509,772	\$	509,772	\$ -

<b>Sugar Land Development Corp Fund</b>	<b>Budget Filing</b>		<b>Budget Adoption</b>		<b>Variance</b>
Beginning Fund Balance	\$	22,394,036	\$	22,430,752	\$ 36,716
Revenues		10,466,735		10,479,942	13,207
Expenditures		13,668,935		13,668,935	-
Ending Fund Balance	\$	14,199,097	\$	14,249,020	\$ 49,923

<b>SL4B</b>	<b>Budget Filing</b>		<b>Budget Adoption</b>		<b>Variance</b>
Beginning Fund Balance	\$	13,715,376	\$	13,752,092	\$ 36,716
Revenues		8,561,743		8,574,950	13,207
Expenditures		12,233,016		12,233,016	-
Ending Fund Balance	\$	6,776,865	\$	6,826,788	\$ 49,923

**CITY OF SUGAR LAND  
SUMMARY OF ALL FUNDS  
FISCAL YEAR 2024  
ADOPTED BUDGET**

**REVENUES**

Category Description	Governmental Funds			
	General Fund	Debt Service Funds	Capital Projects Funds	Utility System Funds
Property Taxes	\$ 39,928,632	\$ 28,501,761	-	-
Sales Tax	48,299,650	-	-	-
Other Taxes	6,395,408	-	-	-
Licenses & Permits	3,090,236	-	-	-
Charges For Service	5,510,963	-	-	72,080,589
Fines & Forfeitures	1,353,115	-	-	-
Interest Income	1,675,513	410,410	2,850,000	1,037,207
Intergovernmental	1,167,717	-	-	-
Miscellaneous	623,347	1,776,719	-	701,950
Bond Proceeds	-	-	22,900,000	20,182,000
Contributions	-	-	-	-
<b>Total Revenue</b>	<b>108,044,582</b>	<b>30,688,890</b>	<b>25,750,000</b>	<b>94,001,746</b>
Transfers From Other Funds	7,561,970	5,425,208	4,400,000	903,300
<b>Total Available Resources</b>	<b>115,606,552</b>	<b>36,114,098</b>	<b>30,150,000</b>	<b>94,905,046</b>

**EXPENDITURES**

General Government	21,680,935	-	-	-
Finance	5,635,311	-	-	-
Public Works	11,712,417	-	-	-
Parks & Recreation	6,241,436	-	-	-
Community Development	6,863,718	-	-	-
Environmental & Neighborhood Services	9,225,867	-	-	-
Police Department	30,210,848	-	-	-
Fire Department	21,094,664	-	-	-
Debt Service	-	32,768,381	-	22,676,216
Other	6,875,211	25,000	300,000	955,174
Construction	-	-	27,300,000	-
Utility Services	-	-	-	34,161,728
Airport Services	-	-	-	-
Insurance Coverage	-	-	-	-
Equipment Replacement	-	-	-	-
Rebates & Assignments	-	2,284,210	-	-
<b>Total Expenditures</b>	<b>119,540,407</b>	<b>35,077,591</b>	<b>27,600,000</b>	<b>57,793,119</b>
Transfers To Other Funds	2,369,043	258,370	-	45,528,537
<b>Total Expenditures &amp; Transfers</b>	<b>121,909,450</b>	<b>35,335,961</b>	<b>27,600,000</b>	<b>103,321,656</b>

Revenue Over (Under) Expenditures	(6,302,898)	778,137	2,550,000	(8,416,610)
<b>BEGINNING BALANCE</b>	<b>\$ 47,095,774</b>	<b>\$ 10,868,218</b>	<b>\$ 8,269,525</b>	<b>\$ 61,042,349</b>
Reserved for Debt Service	-	-	-	(11,198,659)
Reserved for Self Insurance	-	-	-	-
Reserved for Capital Repairs	-	-	(3,584,454)	-
GAAP Accruals	(8,616,538)	-	-	-
<b>END BUDGET BALANCE</b>	<b>\$ 32,176,338</b>	<b>\$ 11,646,355</b>	<b>\$ 7,235,071</b>	<b>\$ 41,427,080</b>

**CITY OF SUGAR LAND  
SUMMARY OF ALL FUNDS  
FISCAL YEAR 2024  
ADOPTED BUDGET**

**REVENUES**

Category Description	Enterprise Funds			
	Utility CIP	Airport Fund	Airport CIP	Solid Waste
Property Taxes	-	-	-	-
Sales Tax	-	-	-	-
Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Charges For Service	-	24,733,812	-	9,956,136
Fines & Forfeitures	-	-	-	-
Interest Income	1,625,000	180,000	40,000	6,000
Intergovernmental	-	50,000	-	-
Miscellaneous	-	873,900	-	33,500
Bond Proceeds	20,182,000	-	-	-
Contributions	13,200,000	-	-	-
<b>Total Revenue</b>	<b>35,007,000</b>	<b>25,837,712</b>	<b>40,000</b>	<b>9,995,636</b>
Transfers From Other Funds	2,000,000	560,000	-	-
<b>Total Available Resources</b>	<b>37,007,000</b>	<b>26,397,712</b>	<b>40,000</b>	<b>9,995,636</b>

**EXPENDITURES**

General Government	-	-	-	-
Finance	-	-	-	-
Public Works	-	-	-	-
Parks & Recreation	-	-	-	-
Community Development	-	-	-	-
Environmental & Neighborhood Services	-	-	-	9,119,268
Police Department	-	-	-	-
Fire Department	-	-	-	-
Debt Service	-	1,979,028	-	-
Other	300,000	233,099	-	70,000
Construction	35,382,000	-	-	-
Utility Services	-	-	-	-
Airport Services	-	22,020,644	-	-
Insurance Coverage	-	-	-	-
Equipment Replacement	-	-	-	-
Rebates & Assignments	-	-	-	-
<b>Total Expenditures</b>	<b>35,682,000</b>	<b>24,232,771</b>	<b>-</b>	<b>9,189,268</b>
Transfers To Other Funds	-	1,326,239	-	521,407
<b>Total Expenditures &amp; Transfers</b>	<b>35,682,000</b>	<b>25,559,010</b>	<b>-</b>	<b>9,710,675</b>

Revenue Over (Under) Expenditures	1,325,000	838,702	40,000	284,961
<b>BEGINNING BALANCE</b>	<b>\$ 1,740,000</b>	<b>\$ 8,529,030</b>	<b>\$ 50,000</b>	<b>\$ 776,670</b>
Reserved for Debt Service		(2,210,302)		-
Reserved for Self Insurance		-		-
Reserved for Capital Repairs		-		-
GAAP Accruals		-		-
<b>END BUDGET BALANCE</b>	<b>\$ 3,065,000</b>	<b>\$ 7,157,431</b>	<b>\$ 90,000</b>	<b>\$ 1,061,631</b>

**CITY OF SUGAR LAND  
SUMMARY OF ALL FUNDS  
FISCAL YEAR 2024  
ADOPTED BUDGET**

**REVENUES**

Category Description	Internal Service Funds				
	Stormwater Compliance Fee	Employee Benefits	Fleet Replacement	Hi-Tech Replacement	Enclave at River Park PID
Property Taxes	-	-	-	-	-
Sales Tax	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Charges For Service	2,067,600	-	-	-	42,589
Fines & Forfeitures	-	-	-	-	-
Interest Income	3,500	49,245	60,000	50,000	2,000
Intergovernmental	-	-	-	-	-
Miscellaneous	-	1,728,668	155,000	15,000	-
Bond Proceeds	-	-	-	-	-
Contributions	-	13,103,001	-	-	-
<b>Total Revenue</b>	<b>2,071,100</b>	<b>14,880,914</b>	<b>215,000</b>	<b>65,000</b>	<b>44,589</b>
Transfers From Other Funds	-	-	1,383,051	1,059,980	90,789
<b>Total Available Resources</b>	<b>2,071,100</b>	<b>14,880,914</b>	<b>1,598,051</b>	<b>1,124,980</b>	<b>135,378</b>

**EXPENDITURES**

General Government	-	-	-	-	-
Finance	-	-	-	-	-
Public Works	-	-	-	-	-
Parks & Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Environmental & Neighborhood Services	1,970,128	-	-	-	-
Police Department	-	-	-	-	-
Fire Department	-	-	-	-	-
Debt Service	-	-	-	-	-
Other	-	9,955,416	-	-	60
Construction	-	-	-	-	-
Utility Services	-	-	-	-	-
Airport Services	-	-	-	-	-
Insurance Coverage	-	5,082,771	-	-	-
Equipment Replacement	-	-	2,822,596	1,069,700	-
Rebates & Assignments	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,970,128</b>	<b>15,038,187</b>	<b>2,822,596</b>	<b>1,069,700</b>	<b>60</b>
Transfers To Other Funds	-	-	-	-	137,569
<b>Total Expenditures &amp; Transfers</b>	<b>1,970,128</b>	<b>15,038,187</b>	<b>2,822,596</b>	<b>1,069,700</b>	<b>137,629</b>

Revenue Over (Under) Expenditures	100,972	(157,273)	(1,224,545)	55,280	(2,250)
<b>BEGINNING BALANCE</b>	<b>\$ 837</b>	<b>\$ 3,802,826</b>	<b>\$ 1,733,908</b>	<b>\$ 454,492</b>	<b>\$ 53,922</b>
Reserved for Debt Service	-	-	-	-	-
Reserved for Self Insurance	-	(2,634,336)	-	-	-
Reserved for Capital Repairs	-	-	-	-	-
GAAP Accruals	-	-	-	-	-
<b>END BUDGET BALANCE</b>	<b>\$ 101,810</b>	<b>\$ 1,011,217</b>	<b>\$ 509,363</b>	<b>\$ 509,772</b>	<b>\$ 51,672</b>

**CITY OF SUGAR LAND  
SUMMARY OF ALL FUNDS  
FISCAL YEAR 2024  
ADOPTED BUDGET**

**REVENUES**

Category Description					
	Special Events	Tourism	Public Education Grant	Animal Shelter Donations	American Recovery Plan
Property Taxes	-	-	-	-	-
Sales Tax	-	-	-	-	-
Other Taxes	-	2,640,000	170,000	-	-
Licenses & Permits	-	-	-	-	-
Charges For Service	70,000	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	10,000	50,000	7,000	5,000	-
Intergovernmental	-	-	-	-	-
Miscellaneous	350,000	36,000	-	10,000	-
Bond Proceeds	-	-	-	-	-
Contributions	-	-	-	-	-
<b>Total Revenue</b>	<b>430,000</b>	<b>2,726,000</b>	<b>177,000</b>	<b>15,000</b>	<b>-</b>
Transfers From Other Funds	-	-	-	-	-
<b>Total Available Resources</b>	<b>430,000</b>	<b>2,726,000</b>	<b>177,000</b>	<b>15,000</b>	<b>-</b>

**EXPENDITURES**

General Government	400,000	1,138,683	170,000	-	-
Finance	-	-	-	-	-
Public Works	-	-	-	-	-
Parks & Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Environmental & Neighborhood Services	-	-	-	90,600	-
Police Department	-	-	-	-	-
Fire Department	-	-	-	-	-
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Construction	-	-	-	-	-
Utility Services	-	-	-	-	-
Airport Services	-	-	-	-	-
Insurance Coverage	-	-	-	-	-
Equipment Replacement	-	-	-	-	-
Rebates & Assignments	-	-	-	-	-
<b>Total Expenditures</b>	<b>400,000</b>	<b>1,138,683</b>	<b>170,000</b>	<b>90,600</b>	<b>-</b>
Transfers To Other Funds	-	1,338,775	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>400,000</b>	<b>2,477,458</b>	<b>170,000</b>	<b>90,600</b>	<b>-</b>

Revenue Over (Under) Expenditures	30,000	248,542	7,000	(75,600)	-
<b>BEGINNING BALANCE</b>	<b>\$ 606,290</b>	<b>\$ 2,386,460</b>	<b>\$ 7,000</b>	<b>\$ 150,967</b>	<b>\$ 336,310</b>
Reserved for Debt Service	-	-	-	-	-
Reserved for Self Insurance	-	-	-	-	-
Reserved for Capital Repairs	-	-	-	-	-
GAAP Accruals	-	(672,009)	-	-	-
<b>END BUDGET BALANCE</b>	<b>\$ 636,290</b>	<b>\$ 1,962,993</b>	<b>\$ 14,000</b>	<b>\$ 75,367</b>	<b>\$ 336,310</b>

**CITY OF SUGAR LAND  
SUMMARY OF ALL FUNDS  
FISCAL YEAR 2024  
ADOPTED BUDGET**

**REVENUES**

Category Description	Special Revenue Funds					
	Contract Policing	Public Art Trust Fund	Opioid Settlement	Court Security	Court Tech	Truancy Prevention
Property Taxes	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges For Service	789,558	-	-	34,429	28,105	-
Fines & Forfeitures	-	-	-	-	-	46,458
Interest Income	-	4,000	-	1,000	1,000	2,500
Intergovernmental	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
<b>Total Revenue</b>	<b>789,558</b>	<b>4,000</b>	<b>-</b>	<b>35,429</b>	<b>29,105</b>	<b>48,958</b>
Transfers From Other Funds	-	285,000	-	-	-	-
<b>Total Available Resources</b>	<b>789,558</b>	<b>289,000</b>	<b>-</b>	<b>35,429</b>	<b>29,105</b>	<b>48,958</b>

**EXPENDITURES**

General Government	-	285,000	-	-	-	-
Finance	-	-	-	-	25,300	-
Public Works	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Environmental & Neighborhood Services	-	-	-	-	-	-
Police Department	885,000	-	50,533	-	-	-
Fire Department	-	-	50,533	-	-	-
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Utility Services	-	-	-	-	-	-
Airport Services	-	-	-	-	-	-
Insurance Coverage	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	-	-
Rebates & Assignments	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>885,000</b>	<b>285,000</b>	<b>101,065</b>	<b>-</b>	<b>25,300</b>	<b>-</b>
Transfers To Other Funds	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>885,000</b>	<b>285,000</b>	<b>101,065</b>	<b>-</b>	<b>25,300</b>	<b>-</b>

Revenue Over (Under) Expenditures	(95,442)	4,000	(101,065)	35,429	3,805	48,958
<b>BEGINNING BALANCE</b>	<b>\$ 95,699</b>	<b>\$ 4,000</b>	<b>\$ 101,065</b>	<b>\$ 43,066</b>	<b>\$ 23,051</b>	<b>\$ 127,267</b>
Reserved for Debt Service	-	-	-	-	-	-
Reserved for Self Insurance	-	-	-	-	-	-
Reserved for Capital Repairs	-	-	-	-	-	-
GAAP Accruals	-	-	-	-	-	-
<b>END BUDGET BALANCE</b>	<b>\$ 257</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ 78,495</b>	<b>\$ 26,856</b>	<b>\$ 176,224</b>

**CITY OF SUGAR LAND  
SUMMARY OF ALL FUNDS  
FISCAL YEAR 2024  
ADOPTED BUDGET**

**REVENUES**

Category Description				Total City	Compor
	Juror Fund	Law Enforcement	SPA Debt Reduction		SLDC
Property Taxes	-	-	-	\$ 68,430,393	-
Sales Tax	-	-	-	48,299,650	8,049,942
Other Taxes	-	-	-	9,205,408	-
Licenses & Permits	-	-	-	3,090,236	-
Charges For Service	-	-	494,000	115,807,781	-
Fines & Forfeitures	1,000	-	-	1,400,573	-
Interest Income	50	17,000	60,000	8,146,425	400,000
Intergovernmental	-	-	-	1,217,717	2,000,000
Miscellaneous	-	-	-	6,304,084	30,000
Bond Proceeds	-	-	-	63,264,000	-
Contributions	-	-	-	26,303,001	-
<b>Total Revenue</b>	<b>1,050</b>	<b>17,000</b>	<b>554,000</b>	<b>351,469,268</b>	<b>10,479,942</b>
Transfers From Other Funds	-	-	-	23,669,298	-
<b>Total Available Resources</b>	<b>1,050</b>	<b>17,000</b>	<b>554,000</b>	<b>375,138,567</b>	<b>10,479,942</b>

**EXPENDITURES**

General Government	-	-	-	23,674,618	2,831,997
Finance	-	-	-	5,660,611	-
Public Works	-	-	-	11,712,417	-
Parks & Recreation	-	-	-	6,241,436	-
Community Development	-	-	-	6,863,718	-
Environmental & Neighborhood Services	-	-	-	20,405,862	-
Police Department	-	-	-	31,146,381	-
Fire Department	-	-	-	21,145,197	-
Debt Service	-	-	-	57,423,625	3,915,581
Other	-	-	-	18,713,960	4,000,000
Construction	-	-	-	62,682,000	-
Utility Services	-	-	-	34,161,728	-
Airport Services	-	-	-	22,020,644	-
Insurance Coverage	-	-	-	5,082,771	-
Equipment Replacement	-	-	-	3,892,296	-
Rebates & Assignments	-	-	-	2,284,210	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>333,111,473</b>	<b>10,747,578</b>
Transfers To Other Funds	-	-	-	51,479,940	2,921,357
<b>Total Expenditures &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>384,591,413</b>	<b>13,668,935</b>

Revenue Over (Under) Expenditures	1,050	17,000	554,000	(9,452,846)	(3,188,993)
<b>BEGINNING BALANCE</b>	<b>\$ 2,701</b>	<b>\$ 339,075</b>	<b>\$ 2,679,719</b>	<b>\$ 151,320,222</b>	<b>\$ 22,430,752</b>
Reserved for Debt Service	-	-	-	(13,408,961)	(3,627,000)
Reserved for Self Insurance	-	-	-	(2,634,336)	-
Reserved for Capital Repairs	-	-	-	(3,584,454)	-
GAAP Accruals	-	-	-	(9,288,547)	(1,365,739)
<b>END BUDGET BALANCE</b>	<b>\$ 3,751</b>	<b>\$ 356,075</b>	<b>\$ 3,233,719</b>	<b>\$ 112,951,078</b>	<b>\$ 14,249,020</b>

**CITY OF SUGAR LAND  
SUMMARY OF ALL FUNDS  
FISCAL YEAR 2024  
ADOPTED BUDGET**

**REVENUES**

Category Description	ent Units	TOTAL
	SL4B	
Property Taxes	-	\$ 68,430,393
Sales Tax	8,049,942	64,399,534
Other Taxes	-	9,205,408
Licenses & Permits	-	3,090,236
Charges For Service	-	115,807,781
Fines & Forfeitures	-	1,400,573
Interest Income	300,000	8,846,425
Intergovernmental	145,008	3,362,725
Miscellaneous	80,000	6,414,084
Bond Proceeds	-	63,264,000
Contributions	-	26,303,001
<b>Total Revenue</b>	<b>8,574,950</b>	<b>370,524,160</b>
Transfers From Other Funds	-	23,669,298
<b>Total Available Resources</b>	<b>8,574,950</b>	<b>394,193,459</b>

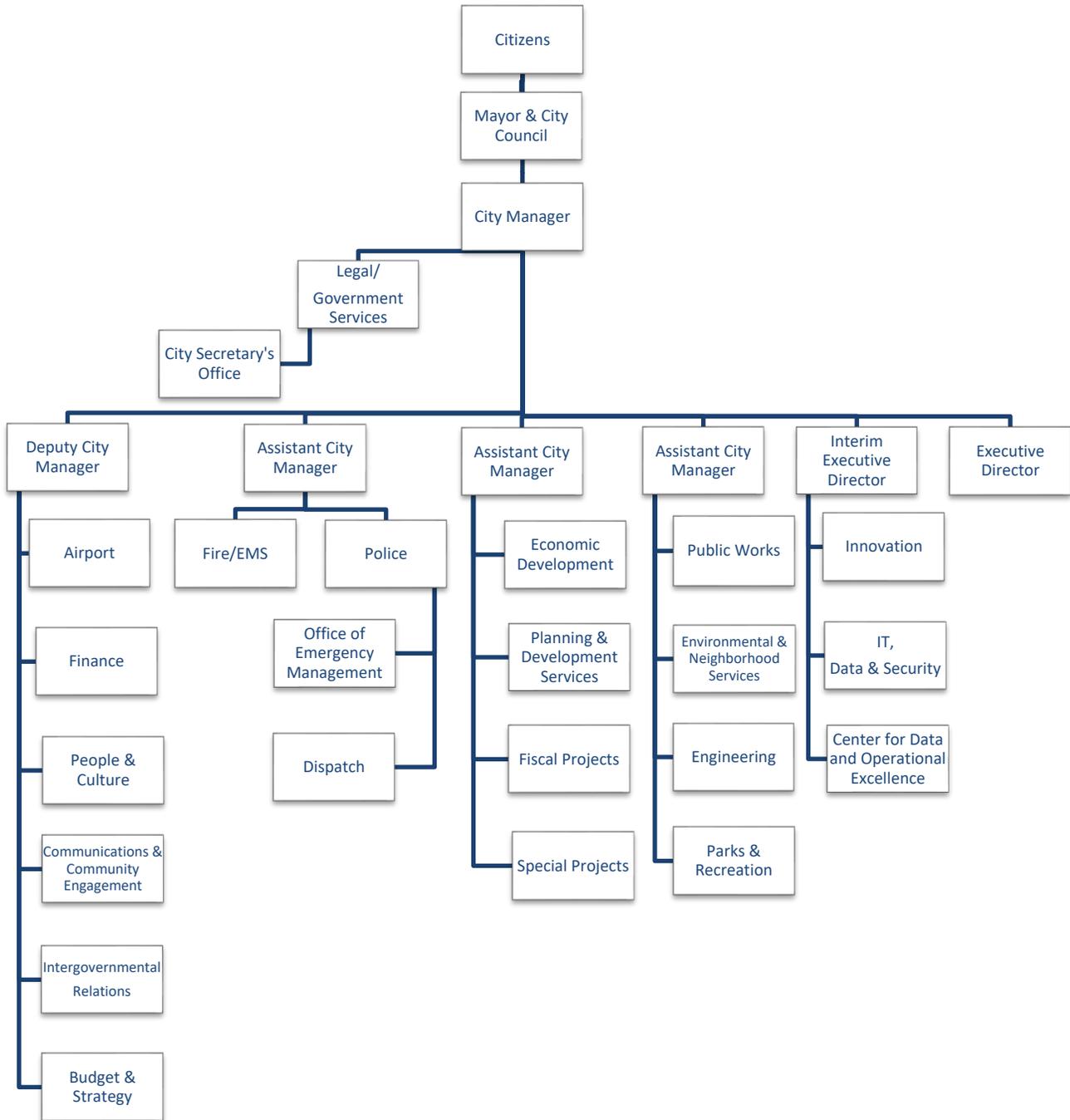
**EXPENDITURES**

General Government	1,529,066	28,035,681
Finance	-	5,660,611
Public Works	-	11,712,417
Parks & Recreation	-	6,241,436
Community Development	-	6,863,718
Environmental & Neighborhood Services	-	20,405,862
Police Department	-	31,146,381
Fire Department	-	21,145,197
Debt Service	2,014,750	63,353,956
Other	6,039,200	28,753,160
Construction	-	62,682,000
Utility Services	-	34,161,728
Airport Services	-	22,020,644
Insurance Coverage	-	5,082,771
Equipment Replacement	-	3,892,296
Rebates & Assignments	-	2,284,210
<b>Total Expenditures</b>	<b>9,583,016</b>	<b>353,442,068</b>
Transfers To Other Funds	2,650,000	57,051,297
<b>Total Expenditures &amp; Transfers</b>	<b>12,233,016</b>	<b>410,493,364</b>

Revenue Over (Under) Expenditures	(3,658,066)	(16,299,906)
<b>BEGINNING BALANCE</b>	<b>\$ 13,752,092</b>	<b>\$ 187,503,067</b>
Reserved for Debt Service	(1,901,500)	(18,937,461)
Reserved for Self Insurance	-	(2,634,336)
Reserved for Capital Repairs	-	(3,584,454)
GAAP Accruals	(1,365,739)	(12,020,024)
<b>END BUDGET BALANCE</b>	<b>\$ 6,826,788</b>	<b>\$ 134,026,886</b>

# City of Sugar Land Organizational Chart

As of October 1, 2023



# City Overview

## Location and Background

Located 20 miles southwest of downtown Houston, Sugar Land is a full-service municipality providing police and fire protection, water/wastewater utilities, solid waste collection, curbside recycling, a regional airport, parks and recreation, public works, planning/zoning and other services. Founded as a sugar plantation in the mid-1860s, Sugar Land was a busy commercial center for nearly 100 years. Formally incorporated in 1959, the City has grown more rapidly than anyone could imagine. Today, the City has a population of about 111,026 due to a recent annexation and is nationally recognized for its low crime and excellent opportunities afforded to residents.



## City Management

Sugar Land operates under the Council-Manager form of government. This system of local government combines the political leadership of elected officials in the form of a Council with the managerial experience of an appointed City Manager. The City Manager acts as the chief executive officer of the government and carries out policy and administers City programs. All department heads report to the City Manager, with the exception of the Municipal Court Judge, who is also appointed by Council. The City Secretary and City Attorney both report to the City Manager but require City Council approval for any employment action.

### ROLE OF CITY COUNCIL

- Appoint City Manager
- Establish City Policy
- Legislative Body
- Approve Budget

### ROLE OF CITY MANAGER

- Manage Day-to-Day Affairs
- Enforce Laws and Ordinances
- Prepare Budget
- Make Recommendation to Council on General Welfare of the City

## Local Economy

Sugar Land benefits from its proximity to Houston and the economic opportunities afforded by a large metropolitan area. Supported by strong regional infrastructure, the Sugar Land economy is diverse and offers strong corporate vitality. The table below contains a list of top private sector employers by number of employees.

<u>EMPLOYER</u>	<u>TYPE OF BUSINESS</u>
Houston Methodist Sugar Land Hospital	Healthcare
SLB (Formerly Schlumberger)	Energy
Memorial Hermann Sugar Land Hospital	Healthcare
ChampionX*	Energy
Accredo Packaging, Inc.	Manufacturing
ABM Industries*	Facilities Services
QuVa Pharma Inc	Pharmaceutical
St. Luke's Hospital Sugar Land	Healthcare

Applied Optoelectronics, Inc.

Telecommunications

HCSS

Technology

Tramontina

Manufacturing

Texas Instruments\*

Technology

Industrial Information Resources

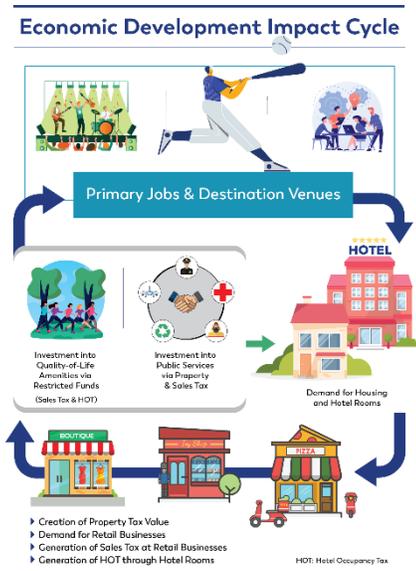
Marketing

\*2023 Fortune 500 Company

## Economic Development Activity

Sugar Land has achieved its sustainable, strong local economy through an aggressive, focused economic development program that creates opportunities for new business investment and jobs. The City’s growing economy provides an excellent location for relocating and expanding companies to thrive, as evidenced by the fact that Sugar Land’s assessed commercial valuation has more than doubled in just over a decade—increasing by over \$2 billion.

As a regional employment center with over 89,000 jobs in 2023 (JobsEQ), Sugar Land is home to high-profile regional and international corporations housed in more than 31.6 million square feet of commercial space, including Fortune 500 companies with a significant presence.



The attraction of primary employers is an extremely important driver of Sugar Land’s economy. New jobs in Sugar Land generate demand for new housing resulting in increased property tax revenues. The new housing generates demand for new retail and dining services creating new sales tax dollars. These revenues enable the City to provide quality of life amenities and services while keeping property taxes low for residents. Most importantly, this economic development impact cycle all begins with the attraction and expansion of jobs.

Sugar Land’s economic development activities are supported by two quarter cent sales tax for the Sugar Land 4B Corporation and Sugar Land Development Corporation, respectively. These restricted revenues are reinvested into projects that attract jobs and increase the quality of life in Sugar Land, such as parks, higher education, cultural arts and entertainment. As a result, these projects make Sugar Land an attractive location for prospective businesses and their employees serving to attract more jobs and begin the economic development impact cycle again.

Originating from the 2021 Workforce and Target Industry Analysis, the Sugar Land Office of Economic Development (OED) began its Life Sciences Strategy with Newmark Consulting. This collaboration with Newmark will identify Sugar Land’s strategic advantages and positioning in the Life Sciences industry. Additionally, OED will receive a roadmap for implementation to strengthen Sugar Land’s already thriving Life Sciences industry.

Sugar Land also uses innovative tools to maintain its strong economy. Sugar Land’s Office Retention Incentive program was launched in 2022. The goal of the incentive is to retain national and regional corporate headquarters in the City in a changing office market by offering \$6,000 per job. OED used this new incentive to retain CVR Energy. Headquartered in Sugar Land since 2007, CVR Energy is a diversified holding company primarily engaged in petroleum refining and nitrogen fertilizer business. As Sugar Land Town Square’s largest current tenant, CVR Energy committed to \$4.6 million in tenant improvements and retaining 165 employees with an average salary of \$85,000 as part of the incentive agreement.

Sugar Land continues to position itself as a destination city. The Smart Financial Centre at Sugar Land continues to earn recognition as a top theatre venue welcoming more than 300,000 attendees in 2023. Additionally, Constellation Field, home to the Sugar Land Space Cowboys is expecting more than 400,000 visitors in 2023 before closing out the season. Constellation Field also hosted social media phenomenon, Savannah Bananas selling out the venue for three days straight with attendees coming to Sugar Land from around the state and region. The Houston Museum of Natural Science at Sugar Land continues to be a regional draw and is on track to see a 15% increase in attendance with a projection of over 94,000 attendees by year end. The museum hosted exciting temporary exhibits in 2023 including Ocean Bound and Treehouses: Look Who's Living in the Trees. The Crown Festival Park at Sugar Land is also slated to host the largest privately produced event in Sugar Land this November, Honeyland. This event is the brainchild of sports and fashion events powerhouse, IMG and live-entertainment dynamo, Live Nation Urban is a celebration of black culture and creativity through food and entertainment. This 2-day event is expected to draw 25,000 attendees per day. Other venues such as Sugar Land Town Square and the Fort Bend Children's Discovery Center have all helped propel Sugar Land's reputation as a sweet tourist destination.

Redevelopment is a critical component to Sugar Land's future as a premier tourist destination, thriving business hub, and exceptional place to live, work, and play. Last year the City Council declared Redevelopment its #1 priority and, as a result, the Office of Economic Development (OED) began actively pursuing initiatives to bring this goal to fruition. First, OED established the Community Development Division to carry out top initiatives for redevelopment and residential redevelopment – the redevelopment of the historic Imperial Sugar site and the Great Homes Program respectively.

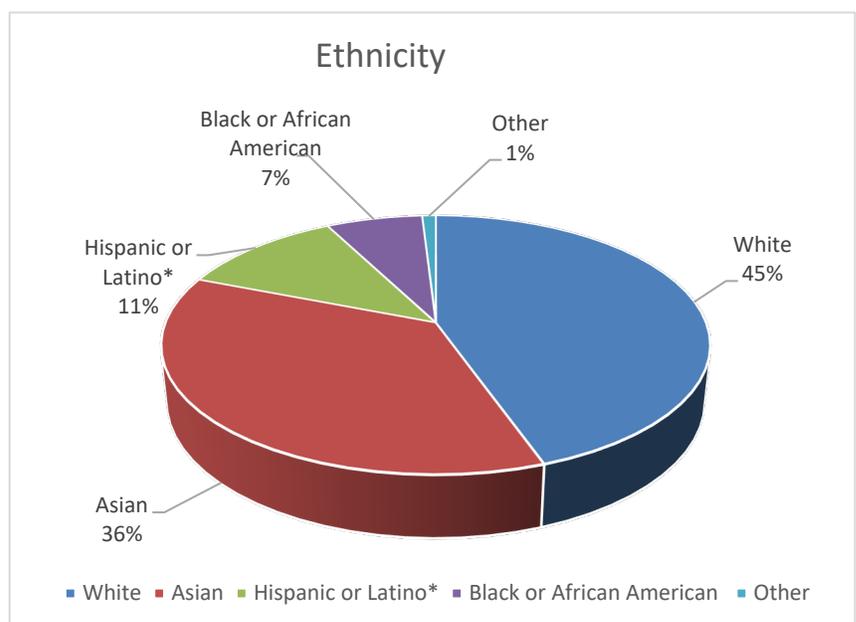
The Imperial Redevelopment Project is an extraordinary endeavor to restore and transform the iconic Imperial Sugar Char House into a dynamic mixed-use destination. To ensure the financial feasibility of the project, the City has approved a \$5 million Reimbursement Agreement for pre-development and construction costs related to redevelopment of the Char House and entered into a future office lease agreement with PUMA Development to secure other financing for the project.

The highly successful Great Homes Program focuses on preserving, protecting, and enhancing neighborhoods by providing exterior rebates to residents who improve the facades of their homes and exterior design services at a Sugar Land exclusive cost. With \$500,000 budgeted for the program, it has generated over \$2.6 million in total home improvements.

## Diversity

Sugar Land is a highly educated and globally diverse community. All cultures contribute to a unique Sugar Land community and culture, and the City was recognized as the nation's first Community of Respect® by the Anti-Defamation League in 2007.

\* According to the US Census, persons who identify themselves as Hispanic or Latino can be of any race; the figures shown in the chart represent the percentage of individuals who identify themselves as Non-Hispanic or Latino by race or Hispanic or Latino.



# City Profile

	FY21	FY22	FY23	FY24
Population (January 1st estimate)	118,498	118,498	111,026	111,026
Square Miles	43	43	43	43
Acres	27,402	27,402	27,402	27,402
Budgeted Full Time Employees	848.0	848.0	871.8	916.5
Total Operating Budget	\$ 253.72 M	\$ 299.60 M	\$ 389.12 M	\$ 288 M
<b>Fire Protection-Emergency Medical Services</b>				
Number of Stations	7	7	7	7
Certified Firefighters	124	124	124	125
Calls for Service	10,479	10,500	13,660	10,704
<b>Police Protection</b>				
Number of Stations	1	1	1	1
Certified Police Officers	174	174	174	179
Calls for Service	76,300	76,300	94,090	76,000
<b>Parks &amp; Recreation</b>				
Number of Parks	27	27	27	27
Park Acreage	2,454	2,454	2,455	2,455
Swimming Pools	1	1	1	1
Community Centers	5	5	5	5
Recreation Centers	2	2	2	2
Special Events Offered	29	20	20	17
<b>Public Works</b>				
Lane Miles of Streets	1,068	1,068	1,068	1,068
Linear Miles of Sidewalk	848	848	848	848
Miles of Storm Sewer/Open Ditch	458	458	458	458
Traffic Signals Maintained	92	92	92	92
City Facilities	73	73	73	73
<b>Utilities</b>				
Equivalent Single Family Connections	62,441	62,681	62,927	63,173
Water Produced (Million Gallons)	7,586	7,641	7,671	7,701
Wastewater Treated (Million Gallons)	4,020	4,050	4,065	4,081
<b>Airport</b>				
Gallons of Fuel Sold	3,025,431	3,269,707	4,179,791	4,324,247
Aircraft Served	12,800	13,440	14,019	14,436

# Budget Process & Calendar

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The fiscal year begins October 1 of each year and ends on the following September 30. Each fiscal year City Council adopts a fiscal plan containing the goals established by Council and the City Manager’s plan to meet those goals. The plan adopted is comprised of the Operating Budget and the Capital Improvement Program. A calendar that outlines the budget process is included on the following page.

## Operating Budget

Prior to the official budget kickoff, the Budget Office prepares a preliminary estimate of revenues and expenditures for the major funds, including the General, Debt Service, Utility, Solid Waste and Airport funds. This overview is prepared to allow the City Manager to assess the overall financial position of the City, including potential revenue shortfalls or excess funding capacity for enhanced services. The City Manager shares this information with City Council at a planning retreat where City Council establishes priorities for the upcoming fiscal year. The City Manager prepares a budget message from this information that instructs the departments on how to prepare the budget for the upcoming fiscal year.

In April, the budget process officially begins with the City Manager delivering the budget message and departments developing line-item operating budgets based on the message delivered by the City Manager. The expectation for departments is to formulate a base budget that will allow services to meet the strategic priorities of the organization. Supplemental operating budget requests are based on items identified through Council priorities, departmental business plans, and state or federal mandates. The operating budget and enhancement submissions are due to the Budget Office in early May and are reviewed for completeness and to ensure submissions are consistent with the City Manager’s message.

City management meets with departments in June to review proposed operating budgets and supplemental requests. Requests are prioritized by the City Manager and recommended to City Council for funding based on available resources. The budget is filed with City Council in July and reviewed in detail through a series of budget workshops in August. Changes that result from the Council workshops are incorporated into the final budget. The final budget is adopted by Council no later than the 25<sup>th</sup> of September in accordance with the City Charter. Annual operating budgets are adopted for the General Fund, Special Revenue Funds, Internal Service Funds, Component Units, and Debt Service Fund. The budgets for the Enterprise Funds are adopted as a financial plan and guide. After Council adoption, the Annual Budget is compiled and distributed.

## Capital Improvement Program

Annually, City staff prepares and files a Five-Year Capital Improvement Program (CIP). The CIP identifies needed capital improvements and financing for those improvements. The first year of the plan is incorporated into the annual budget to appropriate funds for the specific projects. The five-year CIP is fiscally constrained for all years. Cost estimates for years two through five of the five-year CIP are for planning purposes only and are used in conjunction with the five-year financial plan of the City to determine potential project funding sources or to adjust project timing based on affordability.

CIP development is a continuous process that utilizes a “project ready” approach whereby the scope and budget for a proposed improvement are clearly defined prior to the appropriation of funds for construction. It is a multi-year process and may extend over a one to three-year period. Each year future projects are re-evaluated and projects may be added, moved back or forward, depending on the current assessment of priority and project readiness. Project information is solicited from all departments, City Council, boards and commissions, and community input.

Staff also maintains a list of potential projects from citizen requests. A recommended project list is compiled, prioritized by year, and cost estimates assigned.

Funding sources and levels are identified and developed by the Budget Office. The CIP has several layers of review by project managers, the Planning and Zoning Commission, and the City Manager. The recommended five-year CIP is filed with the annual budget in July. City Council reviews the draft and any changes requested by Council are incorporated into the final document. A summary for the final five-year CIP is then prepared and filed with the annual budget for Council consideration and approval. Upon Council adoption, the five-year CIP document is reproduced and distributed for implementation of the program.

## FY24 Budget Calendar

<b>February</b>	<ul style="list-style-type: none"> <li>• Key issues identified and prioritized by City Management</li> <li>• Monitor State Legislature for potential impacts</li> </ul>
<b>March</b>	<ul style="list-style-type: none"> <li>• CIP Kick-Off</li> <li>• Budget Office prepares preliminary five-year forecast</li> <li>• City Manager develops budget message based on key issues</li> </ul>
<b>April</b>	<ul style="list-style-type: none"> <li>• Budget Office develops instructions and forms for budget preparation</li> <li>• Budget Office develops preliminary funding plan for five-year CIP</li> </ul>
<b>May</b>	<ul style="list-style-type: none"> <li>• Budget kick-off meeting: Directors and Managers <ul style="list-style-type: none"> <li>- Introduce and distribute budget instructions</li> <li>- Line item allocation of budgets by departments</li> <li>- Departments prepare requests for additional funds</li> </ul> </li> <li>• Budget Office develops preliminary funding plan for five-year CIP</li> </ul>
<b>June</b>	<ul style="list-style-type: none"> <li>• Budget Office reviews departmental budget submissions</li> <li>• Cost allocation plan updated</li> <li>• City Management reviews departmental budget submissions</li> </ul>
<b>July</b>	<ul style="list-style-type: none"> <li>• Review list of CIP projects with City Council</li> <li>• CIP project list finalized and fiscally constrained</li> <li>• Finalize five-year forecast</li> <li>• Review list of CIP projects with Planning &amp; Zoning</li> <li>• Prepare proposed budget document, transmittal letter and budget filing presentations</li> <li>• July 18<sup>th</sup>: Proposed budget filed with City Council</li> <li>• Certified tax roll due from Central Appraisal District</li> </ul>
<b>August</b>	<ul style="list-style-type: none"> <li>• Council budget workshops (Thursday and Friday mornings)</li> <li>• Publish voter approval tax rate and proposed tax rates</li> </ul>
<b>September</b>	<ul style="list-style-type: none"> <li>• Final FY24 Budget Amendment Ordinance</li> <li>• Public hearing on proposed tax rate and budget</li> <li>• City Council adoption of FY24: <ul style="list-style-type: none"> <li>○ Annual budget, five-year CIP, compensation plan</li> <li>○ City Council adopt 2024 tax rate</li> </ul> </li> <li>• Approve Fee ordinance and PID assessment ordinance</li> </ul>

# Legal Requirements & Basis of Budgeting

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## Legal Requirements for the Budget

Pursuant to Section 6.03 of the Charter, the City Manager is responsible for preparing an annual budget for submission to City Council for review, consideration and revision. Both a letter describing the proposed new budget, as well as a balanced budget for the forthcoming fiscal year, are required to be filed not later than sixty days prior to the end of the current fiscal year. The budget must set forth the funding for services, programs, and activities of the various City departments. It must also include a multi-year capital improvement program (CIP) and a current year CIP budget.

The City Secretary posts a notice at City Hall and publishes the notice in the official newspaper stating the times and places where copies of the message and budget are available for public review. One public hearing must be held on the budget at least 15 days after it is filed and before the budget is adopted. The budget is adopted by ordinance with one reading prior to the 25<sup>th</sup> day of the last month of the fiscal year, as required by the City Charter. The adopted budget is filed with the County Clerk.

Budgets are approved by City Council at the fund level. Revenues approved through the budget process are estimates. During the fiscal year, the City Manager may transfer balances allocated by the budget between departments or activities within the total appropriation without City Council approval. City Council typically approves budget amendments during the year to reflect increases to expenditures as a result of grants received or to allocate from fund balances at the request of staff. Expenditure of funds that would exceed the total appropriation by fund requires City Council approval of an ordinance to amend the budget for that fund. At year end, as part of the next year's budget process, the current fiscal year budget is amended by ordinance to capture any budget amendments that have been approved by City Council during the year. Capital Project funds are appropriated on a project length and as projects are completed and closed out staff may request a budget amendment to utilize those funds for other projects as appropriate. Capital projects are appropriated at the project level and most increase to project budgets require a Council budget amendment.

At the end of each fiscal year, any unencumbered appropriation balances lapse or revert to the undesignated fund balance, except for capital projects, which are adopted using project length rather than fiscal year. Open encumbrances carry forward to the next fiscal year, but the budget is not adjusted to reflect those encumbrances. After the close of the fiscal year, Council has an opportunity to approve a budget ordinance that reflects an amendment of the current year's budget for carry-over funding for non-recurring items that were budgeted but not completed during the prior fiscal year.

## Financial Management Policy Statements

The Financial Management Policy Statements are approved through City Council Resolution. These statements give general guidelines for the development of fiscal policies to ensure that financial resources are available to meet present and future needs of citizens and aid in fulfilling the goal of a responsible city government. These policy statements are reviewed semi-annually and recommended revisions are discussed with City Council. The statements were last updated and approved by City Council Resolution 22-22 in June 2022. A copy of the current policy statements can be found at the end of this document.

## Budget Basis of Presentation

### Governmental and Fiduciary Funds

Governmental fund budgets are prepared using the modified accrual basis. Revenues are budgeted when they are anticipated to be received and expenditures are budgeted in the period in which the liability is incurred, which is in

accordance with Generally Accepted Accounting Principles (GAAP). The fund balance approach of governmental funds or working capital approach can be identified as current assets less current liabilities. Governmental funds budget capital outlays as expenditures, but do not budget for non-cash expenditures such as accruals for sick and vacation liabilities and depreciation.

Budgetary fund balances differ from the GAAP basis fund balances as they are adjusted for year-end accruals of revenues such as sales tax, franchise fees, and hotel occupancy taxes. Although these revenues are measurable at fiscal year-end, they are not available to fund obligations of the City on a cash basis. As such, the budget will show a different fund balance than the Annual Comprehensive Financial Report (ACFR). The budget also does not differentiate between the various categories of governmental fund balances under GASB 54.

## **Proprietary and Internal Service Funds**

All proprietary funds are budgeted using a flow of economic resources, which is similar to the accrual basis of accounting, with exceptions listed below. Available balances are determined using the cash equivalent approach. The cash equivalent approach is defined as: cash + investments + accounts receivable + prepaid expenses - accounts payable = cash equivalents available.

- Revenues are budgeted in the period they are earned and measurable.
- Expenses are budgeted in the period in which the liability was incurred.
- Depreciation of assets is not budgeted.
- Expenses to recognize unfunded liabilities are not budgeted, such as Other Post-Employment Benefits (OPEB) and Incurred But Not Reported (IBNR) claims.
- Capital outlay is budgeted as an expense in the year purchased.
- Principal payments are budgeted as an expense rather than a reduction to the liability.
- Bond proceeds are budgeted as revenue in the enterprise operating fund and transferred to the enterprise capital projects fund.

## **Basis of Accounting**

The governmental fund financial statements are presented on a current financial resources measurement focus and modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Measurable means that the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues susceptible to accrual include sales and use taxes, hotel occupancy taxes, franchise fees, charges for services and interest on temporary investments. Property tax levies collected after the fiscal year-end, which would be available to finance current operations, are immaterial and remain deferred. Other receipts become measurable and available when cash is received by the government and are recognized as revenue at that time.

All proprietary funds are accounted for on an accrual basis. Revenues are recognized in the period in which they are earned and become measurable, and expenses in the period in which they are incurred and measurable. However, accruals are made only at fiscal year-end. Proprietary funds also record depreciation and amortization at fiscal year-end. Payment of principal is recorded as a reduction to the long-term liability at fiscal year-end.

## **Financial Structure**

The accounts of the City are organized on the basis of funds and account groups, each of which operates separately and independently. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses. Following is a description of the

fund types and funds contained within each. A more detailed description of each fund can be found within the fund summary of the individual funds.

## Governmental Funds

**The General Fund** is the general operating fund and is used to account for all financial transactions not properly included in other funds.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City has fourteen active special revenue funds budgeted for FY24, such as: Court Security, Court Technology, Tourism, two SPA Debt Reduction Funds, and Police Seizures, Special Events, Enclave at River Park, and Trust Funds as required.

**Debt Service Fund** is used to account for the payment of interest and principal on all tax-backed bonds and other long-term debt not supported by enterprise funds. The City has a separate fund to account for taxable debt vs. tax-exempt debt.

**Capital Projects Fund** is used to account for the expenditures of resources transferred from operating funds, the sale of bonds, and other revenues for capital improvement projects. Projects are budgeted on a project length basis rather than a fiscal year basis, and funding carries over to the next fiscal year if the project is not completed.

## Proprietary Funds

**Enterprise Funds** are used to account for services that are financed and operated in a manner similar to private business where the intent of the governing body is that the costs of providing goods and services to the general public will be financed or recovered primarily through user charges. The City operates three enterprise funds: Utility System, Airport and Solid Waste. The enterprise funds also have corresponding capital project funds.

**Internal Service Funds** are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. The City has three internal service funds: Fleet Replacement, High Tech Replacement, and Employee Benefits.

## Fiduciary Funds

**Component Units** are primarily used to account for sales tax revenues for economic development activities and expenditures associated with promoting, assisting, and enhancing economic and industrial development activities. Each component unit has a separate board of directors. The City accounts for five component units: Sugar Land Development Corporation (SLDC), Sugar Land 4B Corporation (SL4B), Sugar Land Town Square TIRZ#1, Imperial TIRZ#3, and TIRZ#4. The SLDC is a blended component unit and is included as a special revenue fund in the government-wide financial statements. The TIRZ's are not included in the City's adopted budget, although TIRZ#3 and TIRZ#4 budgets are approved by City Council.

# Strategic Framework & Outcomes

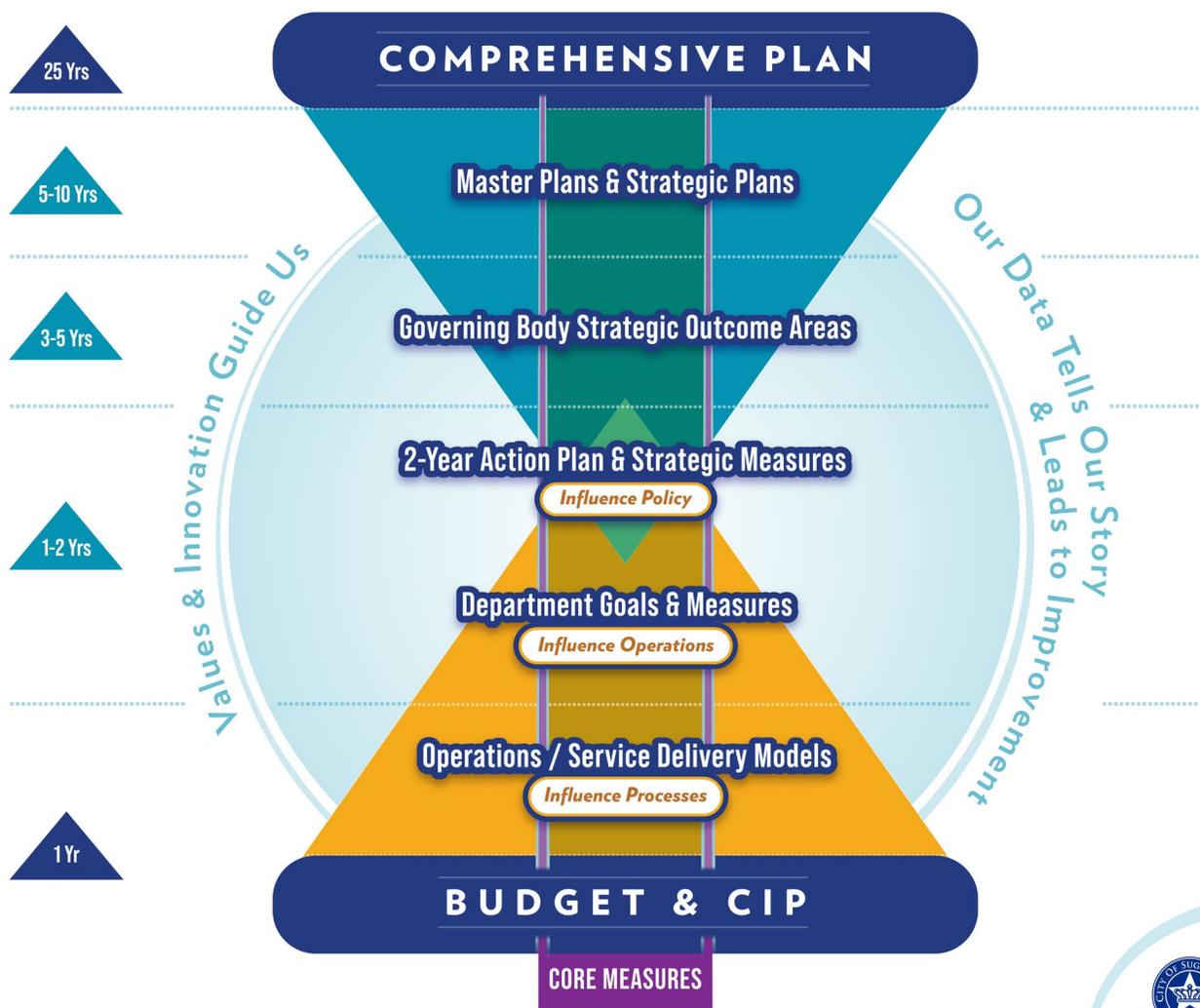
## The City of Sugar Land is setting out to do things differently.

We may be biased, but we believe that Sugar Land has always been the “Bell Cow” of Fort Bend County and the entire Houston region – and we are ready to dream bigger, empower more action and think outside-the-room-where-the-box-is in order to make sure we continue to be one of the most exciting, vibrant and successful cities in the nation.

Will we be perfect along the way? Definitely not – but we believe it’s a bigger risk to merely play it safe. As our community inevitably ages, new communities emerge within the region, and the world around us continues to disruptively change, we know the time for action is now – and across the organization at all levels, we couldn’t be more excited or committed.

The Two-Year Action Plan, which is adopted annually by the City Council, outlines key objectives and strategies that link the vision of the City Council to how we are “All-In” on dreaming big and differently – with a first-team mindset – on a daily basis.

## Strategic Framework



## Creating Alignment

A cross-departmental team across the organization - representing operational financial, strategic, innovative and values-based perspectives – purposefully designed this framework to enhance the alignment of all of our efforts throughout the entire organization. Overall, our goal is to ensure the decisions being made today are being driven by the intentional strategies we have outlined to set us up for success over the next 25+ years. Additionally, we know the complexities of the challenges and opportunities we are facing demand we approach our highest priorities as one team – and we firmly believe our outcomes will be exponentially more impactful by ensuring that, together, we are “All-In.”

*Two-Year Action Plan:* Linked to the Governing Body’s Strategic Outcome Areas, the Two-Year Action Plan (2YAP) includes the organization’s internal Focus Area Objectives & Guiding Statements – along with our annual work plan of “All-In” Initiatives and “Leadership-Championed” Projects.

*Strategic Outcome Areas:* The areas and success statements outlined by the Governing Body to set strategic direction for the next three to five years in order to achieve the community’s longer-term vision for the future.

*All-In Initiatives:* The top and most important priorities for the organization and the future of the community. These initiatives are dynamic, broad and significant in scale. The complexity of these initiatives often benefits from a balance of quick pilot projects with continued study and analysis – and requires active participation of all departments. To further emphasize how critical this work is to the long-term success of the City and how much better the outcomes will be with broad organizational support; the City’s leadership team is accountable as a whole for “All-In” initiatives.

## Strategic Outcome Areas

### *Finance: Strong & Viable*

Sugar Land is recognized as a leader in financial management, providing our taxpayers with exceptional value, confidence, and transparency. Our focus is:

- Resiliency and adaptability
- Innovation
- Efficiency
- Superior bond rating

### *Infrastructure: Sustainable & Resilient*

Sugar Land continues to maintain and develop comprehensive, sustainable, and resilient infrastructure that adapts to a dynamic environment. This is accomplished through:

- Long-term planning efforts
- Consistent investment in infrastructure maintenance
- A collaborative approach to infrastructure financing
- Partnerships with private entities and local, state, and federal agencies to support shared assets
- Effective communication and community outreach to build understanding and support

### *Economy: Thriving & Vibrant*

Sugar Land is focused on re-invigorating this entrepreneurial spirit to keep us moving forward. We recognize that the future starts now and are committed to engaging the community to re-imagine our city, by:

- Attracting and incubating the growth of new innovators and entrepreneurs
- Assist businesses in creating partnerships that support growth and redevelopment
- Proactively partnering with stakeholders to foster a spirit of civic philanthropy and an ecosystem of learning, mentoring, and giving back.

### ***Culture: Dynamic & Fun***

Sugar Land delivers a broad range of destination venues, facilities, and businesses that offer entertainment and activities for residents and visitors, including:

- Performance venues
- Youth and adult sports and recreation
- Unique retail, restaurant, and hospitality environments
- Events and outdoor celebrations

### ***Transportation: Connected & Convenient***

Sugar Land takes a multifaceted approach by innovating mobility to connect people, places, and the future through:

- Sustained investment in mobility infrastructure with multiple funding sources/ partners
- Strong regional partnerships and relationships
- Aggressive use of technology for traffic management and communications
- Planning for mobility in redevelopment to balance the impact
- Sustained community engagement to provide feedback on mobility and understand investment priorities

### ***Community: Safe & Secure***

Sugar Land is a safe community that enhances the quality of life for residents and visitors by:

- Being ranked as the safest city in the nation
- Leveraging the latest innovative technology to address criminal activity
- Ensuring proper training and equipment to effectively respond to emergency events
- Providing world-class fire and EMS response
- Securing municipal facilities and IT infrastructure

### ***Government: Respected & Influential***

Sugar Land is respected for having strong relationships with our community and at all levels of government because we:

- Have a bold vision and transparent governance
- Deliver on our commitment to the public
- Consistently focus on people over politics
- Demonstrate innovative leadership in local government best practices

### ***People: Welcoming & Engaged***

Sugar Land builds relationships within our community through:

- Big, bold visions and engagement efforts that help us understand how we can better care for our neighbors
- Welcoming diverse opinions
- Creating opportunities for hard conversations by facilitating open dialogue

# Staffing Levels

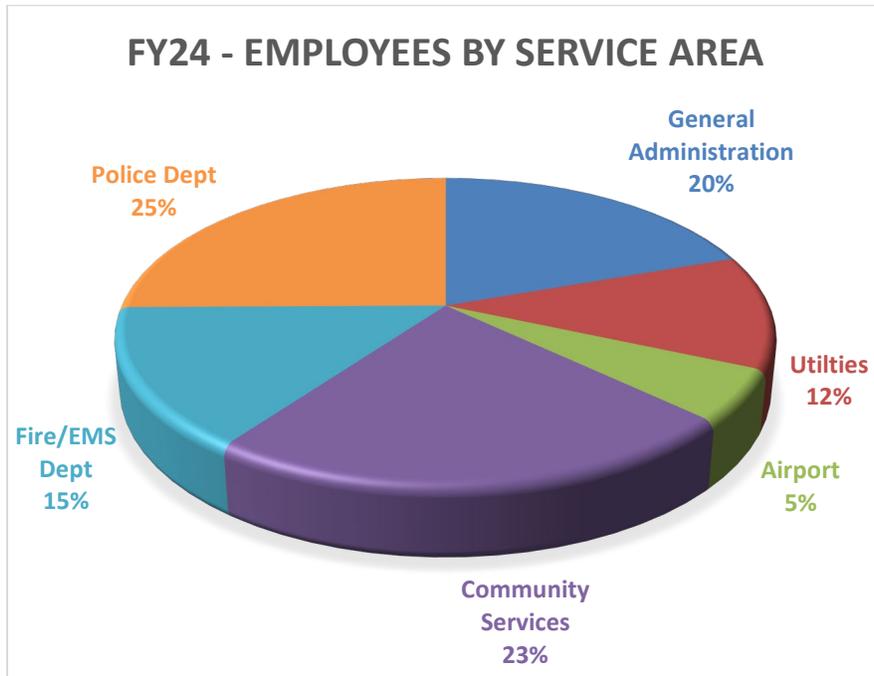
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## FY24 Budget

The number of budgeted Full Time Equivalent (FTE) positions in FY24 Budget totals 917.

## Employees by Service Areas

The chart below illustrates the 917 FTE count by Service Area. General Administration is comprised of General Government, Tourism, Special Events, and Finance. Community Services is comprised of Public Works, Environmental & Neighborhood Services, Parks & Recreation, Engineering, and Planning & Development. Utilities include Solid Waste, Storm Water, and Utility System.



## Historical Detail of Authorized Full-Time Equivalents

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
Administrative Manager	1.00	1.00	(1.00)	-	-	-
Assistant to the City Manager	1.00	1.00	-	1.00	-	1.00
Chief of Staff	-	-	1.00	1.00	-	1.00
City Manager	1.00	1.00	-	1.00	-	1.00
Management Analyst I - CM	-	-	2.00	2.00	-	2.00
Sr. Administrative Assistant - CM	-	-	1.00	1.00	-	1.00
Venue Coordinator	-	-	1.00	1.00	-	1.00
<b>City Manager</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>7.00</b>	-	<b>7.00</b>
Agenda Coordinator	-	1.00	-	1.00	-	1.00
City Council Liaison	-	1.00	-	1.00	-	1.00
Temporary Help - CC	-	0.25	-	0.25	-	0.25
Executive Assistant	-	1.00	-	1.00	-	1.00
<b>Mayor and City Council</b>	-	<b>3.25</b>	-	<b>3.25</b>	-	<b>3.25</b>
Assistant City Manager	2.00	2.00	1.00	3.00	-	3.00
Deputy City Manager	1.00	1.00	-	1.00	-	1.00
Director of Special Projects	1.00	1.00	-	1.00	-	1.00
Executive Assistant	2.00	2.00	-	2.00	-	2.00
<b>Assistant City Managers</b>	<b>6.00</b>	<b>6.00</b>	<b>1.00</b>	<b>7.00</b>	-	<b>7.00</b>
Intergov'tl Relations Manager	1.00	1.00	-	1.00	-	1.00
<b>Intergovernmental Relations</b>	<b>1.00</b>	<b>1.00</b>	-	<b>1.00</b>	-	<b>1.00</b>
Administrative Assistant - PT	1.00	1.00	(0.50)	0.50	-	0.50
Administrative Assistant	-	-	1.00	1.00	-	1.00
Administrative Manager - P	-	-	1.00	1.00	-	1.00
Agenda Coordinator	1.00	1.00	(1.00)	-	-	-
City Secretary	1.00	1.00	-	1.00	-	1.00
Department Specialist	1.00	1.00	-	1.00	-	1.00
Deputy City Secretary	1.00	1.00	-	1.00	-	1.00
Government Information Analyst	1.00	1.00	-	1.00	-	1.00
Information Process Technician	1.00	1.00	-	1.00	-	1.00
Records Analyst	1.00	1.00	-	1.00	-	1.00
Records Manager	1.00	1.00	-	1.00	-	1.00
<b>City Secretary</b>	<b>9.00</b>	<b>9.00</b>	<b>0.50</b>	<b>9.50</b>	-	<b>9.50</b>
Director of Public & Governmental Affairs	1.00	1.00	(1.00)	-	-	-
Public & Government Affairs Executive Assistant	1.00	1.00	(1.00)	-	-	-
<b>Public &amp; Government Affairs</b>	<b>2.00</b>	<b>2.00</b>	<b>(2.00)</b>	-	-	-
Community Engagement Coordinator	1.00	1.00	-	1.00	-	1.00
Community Engagement Manager	1.00	1.00	-	1.00	-	1.00
Public Affairs Strategist	1.00	1.00	-	1.00	-	1.00
<b>Public Affairs</b>	<b>3.00</b>	<b>3.00</b>	-	<b>3.00</b>	-	<b>3.00</b>
311 Contact Center Ambassadors - PT	5.50	5.50	(5.50)	-	-	-
311 Contact Center Ambassador II	-	-	2.00	2.00	-	2.00
311 Contact Center Ambassadors - P	-	-	2.00	2.00	-	2.00
311 Contact Center Ambassadors	-	-	3.00	3.00	-	3.00
311 Contact Center Supervisor	1.00	1.00	-	1.00	-	1.00
311 Quality Assurance Coordinator	1.00	1.00	-	1.00	-	1.00
Customer Service Manager	1.00	1.00	-	1.00	-	1.00
<b>311 Contact Center</b>	<b>8.50</b>	<b>8.50</b>	<b>1.50</b>	<b>10.00</b>	-	<b>10.00</b>
Assistant Communications Director	1.00	1.00	1.00	2.00	-	2.00
Communications & Community Engagement Director	-	-	1.00	1.00	-	1.00
Communications Director	1.00	1.00	(1.00)	-	-	-
Community Engagement Specialist	1.00	1.00	(1.00)	-	-	-

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
Content Strategist	1.00	1.00	-	1.00	-	1.00
Digital Communications Manager	1.00	1.00	(1.00)	-	-	-
Executive Media Producer	-	-	1.00	1.00	-	1.00
Digital Communications Manager, Video Production	1.00	1.00	(1.00)	-	-	-
AV Systems Technician	-	-	1.00	1.00	-	1.00
Digital Communications Manager, Web Branding	-	-	-	-	-	-
Digital Communications Specialist	-	-	1.00	1.00	-	1.00
Digital Journalist	1.00	1.00	(1.00)	-	-	-
Graphic Designer/Branding Specialist	1.00	1.00	-	1.00	-	1.00
Media Producer	1.00	1.00	-	1.00	-	1.00
Media Producer - P	1.00	1.00	-	1.00	-	1.00
<b>Communications and Community Engagement</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>
Administrative Coordinator - P&C	-	-	1.00	1.00	-	1.00
Assistant Director of People Success	-	-	1.00	1.00	-	1.00
Director of People and Culture	-	-	1.00	1.00	-	1.00
Engagement and Experience Coordinator - P	-	-	1.00	1.00	-	1.00
Health & Wellness Coordinator - P	-	-	1.00	1.00	-	1.00
People Success Partner - P	-	-	1.00	1.00	-	1.00
Deputy Director of People and Development	-	-	1.00	1.00	-	1.00
Onboarding and Leave Solutions Partner	-	-	1.00	1.00	-	1.00
People and Culture Business Manager	-	-	1.00	1.00	-	1.00
People Development Manager	-	-	1.00	1.00	-	1.00
People Experience Manager	-	-	1.00	1.00	-	1.00
People Success Partner	-	-	2.00	2.00	-	2.00
Risk Mitigation Manager	-	-	1.00	1.00	-	1.00
Administrative Manager	2.00	2.00	(2.00)	-	-	-
Assistant Director of HR	1.00	1.00	(1.00)	-	-	-
Department Specialist	1.00	1.00	-	1.00	-	1.00
Director of Human Resources	1.00	1.00	(1.00)	-	-	-
Employee Engagement & Wellness Coordinator - P	1.00	1.00	(1.00)	-	-	-
Employee Engagement & Wellness Manager	1.00	1.00	(1.00)	-	-	-
HR Business Partner	3.00	3.00	(3.00)	-	-	-
Risk Manager	1.00	1.00	(1.00)	-	-	-
Safety & Risk Coordinator	1.00	1.00	-	1.00	-	1.00
Sr. HR Business Partner	1.00	1.00	(1.00)	-	-	-
Training Coordinator	-	-	-	-	1.00	1.00
Temporary Help - HR	-	0.25	(0.25)	-	-	-
<b>People and Culture</b>	<b>13.00</b>	<b>13.25</b>	<b>2.75</b>	<b>16.00</b>	<b>1.00</b>	<b>17.00</b>
Administrative Manager	1.00	1.00	-	1.00	-	1.00
Assistant City Attorney	1.00	1.00	2.00	3.00	-	3.00
Assistant City Attorney - P	3.00	3.00	(2.00)	1.00	-	1.00
City Attorney	1.00	1.00	-	1.00	-	1.00
First Assistant City Attorney	1.00	1.00	-	1.00	-	1.00
<b>City Attorney</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>
Administrative Coordinator	1.00	1.00	-	1.00	-	1.00
Application Developer III	3.00	3.00	(1.00)	2.00	-	2.00
Business Automation Lead	-	-	1.00	1.00	-	1.00
Business Intelligence Lead	1.00	1.00	(1.00)	-	-	-
Business Systems Analyst	1.00	1.00	-	1.00	-	1.00
Data Analyst - P	-	-	2.00	2.00	-	2.00
Director of Information Technology, Data, and Security	1.00	1.00	-	1.00	-	1.00
End User Support Specialist	4.00	4.00	-	4.00	-	4.00

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
Enterprise Data Architect	-	-	1.00	1.00	-	1.00
G.I.S. Analyst	1.00	1.00	(1.00)	-	-	-
G.I.S. Specialist	2.00	2.00	1.00	3.00	-	3.00
IT Manager	3.00	3.00	-	3.00	-	3.00
IT Project Manager - ERP - P	1.00	1.00	-	1.00	-	1.00
Lead G.I.S. Specialist	-	-	-	-	-	-
Platform Data Administrator	-	-	2.00	2.00	-	2.00
Power Platform &Sharepoint Developer - P	-	-	2.00	2.00	-	2.00
Sr. G.I.S. Specialist	1.00	1.00	(1.00)	-	-	-
System Administrator	4.00	4.00	-	4.00	-	4.00
Telecommunications Specialist	1.00	1.00	-	1.00	-	1.00
Lead User Support Specialist	-	-	1.00	1.00	-	1.00
User Services Supervisor	1.00	1.00	(1.00)	-	-	-
<b>Information Technology</b>	<b>25.00</b>	<b>25.00</b>	<b>5.00</b>	<b>30.00</b>	<b>-</b>	<b>30.00</b>
Assistant Innovation Director	-	-	1.00	1.00	-	1.00
Chief Innovation Officer	1.00	1.00	(1.00)	-	-	-
Innovation Administrative Assistant - PT	0.50	0.50	-	0.50	-	0.50
Innovation Manager	2.00	2.00	(1.00)	1.00	-	1.00
Innovation Strategist	1.00	1.00	-	1.00	-	1.00
Management Analyst I - P	3.00	3.00	(2.00)	1.00	-	1.00
Performance Analyst	1.00	1.00	(1.00)	-	-	-
Continuous Improvement Lead	1.00	1.00	-	1.00	-	1.00
Chief Data Officer	-	-	-	-	-	-
Director of Data and Innovation	-	-	1.00	1.00	-	1.00
Administrative Manager	-	-	1.00	1.00	-	1.00
Data and Performance Strategist	-	-	2.00	2.00	-	2.00
<b>Department of Data and Innovation</b>	<b>9.50</b>	<b>9.50</b>	<b>-</b>	<b>9.50</b>	<b>-</b>	<b>9.50</b>
Administrative Assistant	-	-	1.00	1.00	-	1.00
Administrative Manager	-	-	-	-	-	-
Assistant Dir. Of Economic Dev.	1.50	2.00	(1.00)	1.00	-	1.00
Business Development Associate	1.00	1.00	(1.00)	-	-	-
Business Development Manager	1.00	1.00	(1.00)	-	-	-
Community Development Coordinator	-	2.00	(2.00)	-	-	-
Community Development Program Strategist	-	-	-	-	-	-
Compliance and Budget Analyst	-	-	1.00	1.00	-	1.00
Cultural Arts Coordinator	-	1.00	-	1.00	-	1.00
Cultural Arts Manager	0.50	1.00	-	1.00	-	1.00
Deputy Director of Economic Dev.	-	-	-	-	-	-
Director of Economic Development	1.00	1.00	-	1.00	-	1.00
Economic Dev Marketing Coordinator	-	-	0.50	0.50	-	0.50
Economic Development Assistant - P	-	1.00	(1.00)	-	-	-
Economic Development Coordinator	-	1.00	(1.00)	-	-	-
Economic Development Coordinator - P	1.00	1.00	-	1.00	-	1.00
Executive Assistant	1.00	1.00	(1.00)	-	-	-
Promotions Assistant - PT	-	-	0.25	0.25	-	0.25
Public/Private Partnership Manager	1.00	1.00	(1.00)	-	-	-
Sr. Business Development Manager	-	-	1.00	1.00	-	1.00
Sr. Administrative Coordinator	-	-	1.00	1.00	-	1.00
Sr. Development Manager	-	-	-	-	-	-
Sr. Marketing Manager	-	-	0.50	0.50	-	0.50
Tourism & Visitor Services Manager	-	0.50	(0.50)	-	-	-
Visitor Service Specialist - PT	-	0.25	(0.25)	-	-	-

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
Visitor Services Supervisor	-	0.50	(0.50)	-	-	-
<b>Economic Development</b>	<b>8.00</b>	<b>15.25</b>	<b>(5.00)</b>	<b>10.25</b>	-	<b>10.25</b>
Budget & Strategy Analyst	1.00	1.00		1.00	-	1.00
Budget & Strategy Analyst - P	1.00	1.00	-	1.00	-	1.00
Budget & Strategy Manager	2.00	2.00	(1.00)	1.00	-	1.00
Director of Budget & Strategy	1.00	1.00	-	1.00	-	1.00
Executive Director	-	-	1.00	1.00	-	1.00
Sr. Budget & Strategy Analyst	2.00	2.00	1.00	3.00	-	3.00
<b>Budget &amp; Strategy</b>	<b>7.00</b>	<b>7.00</b>	<b>1.00</b>	<b>8.00</b>	-	<b>8.00</b>
<b>General Government Total</b>	<b>114.00</b>	<b>121.50</b>	<b>9.75</b>	<b>131.25</b>	<b>1.00</b>	<b>132.25</b>
Administrative Coordinator	-	-	1.00	1.00	-	1.00
Deputy Director of Finance	1.00	1.00	-	1.00	-	1.00
Director of Finance	1.00	1.00	-	1.00	-	1.00
Director of Fiscal Projects	-	-	1.00	1.00	-	1.00
Finance Manager	1.00	1.00	-	1.00	-	1.00
Grants Analyst	-	-	1.00	1.00	-	1.00
Grants Officer	1.00	1.00	-	1.00	-	1.00
Sr. Administrative Assistant	1.00	1.00	(1.00)	-	-	-
<b>Finance Administration</b>	<b>5.00</b>	<b>5.00</b>	<b>2.00</b>	<b>7.00</b>	-	<b>7.00</b>
Accountant II - P	-	-	2.00	2.00	-	2.00
Accounts Payable Coordinator	-	-	1.50	1.50	-	1.50
Accounts Payable Manager	-	-	1.00	1.00	-	1.00
Accounts Payable Specialist	1.50	1.50	(1.50)	-	-	-
Accounts Payable Supervisor	1.00	1.00	(1.00)	-	-	-
Administrative Coordinator	-	-	1.00	1.00	-	1.00
Chief Accountant	-	-	1.00	1.00	-	1.00
Controller	1.00	1.00	-	1.00	-	1.00
Deputy Controller	2.00	2.00	(1.00)	1.00	-	1.00
Principal Accountant	3.00	3.00	1.00	4.00	-	4.00
Purchasing Card Coordinator	-	-	1.00	1.00	-	1.00
Sr. Accountant	2.00	2.00	(1.00)	1.00	-	1.00
Sr. Accountant - AP	-	-	1.00	1.00	-	1.00
Sr. Accounts Payable Coordinator	-	-	1.00	1.00	-	1.00
Sr. Accounts Payable Specialist	2.00	2.00	(2.00)	-	-	-
Sr. Administrative Assistant	1.00	1.00	(1.00)	-	-	-
<b>Accounting</b>	<b>13.50</b>	<b>13.50</b>	<b>3.00</b>	<b>16.50</b>	-	<b>16.50</b>
Contracts Coordinator	2.00	2.00	(2.00)	-	-	-
Contracts Manager	1.00	1.00	(1.00)	-	-	-
Department Specialist	3.00	3.00	(3.00)	-	-	-
Purchasing Coordinator	-	-	2.00	2.00	-	2.00
Purchasing Manager	1.00	1.00	-	1.00	-	1.00
Sr. Purchasing Coordinator	-	-	2.00	2.00	-	2.00
<b>Purchasing</b>	<b>7.00</b>	<b>7.00</b>	<b>(2.00)</b>	<b>5.00</b>	-	<b>5.00</b>
Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Compliance Collections Specialist	1.00	1.00	-	1.00	-	1.00
Compliance Collections Supervisor	1.00	1.00	-	1.00	-	1.00
Court Clerk	3.00	3.00	-	3.00	-	3.00
Court Docket Specialist	1.00	1.00	-	1.00	-	1.00
Court Services Supervisor	1.00	1.00	-	1.00	-	1.00
Deputy Court Administrator	1.00	1.00	-	1.00	-	1.00
Municipal Court Administrator	1.00	1.00	-	1.00	-	1.00
Municipal Court Judge	1.00	1.00	-	1.00	-	1.00

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
Sr. Court Clerk	1.00	1.00	-	1.00	-	1.00
Juvenile Case Manager	-	-	-	-	1.00	1.00
Warrant Coordinator	1.00	1.00	-	1.00	-	1.00
<b>Municipal Court</b>	<b>13.00</b>	<b>13.00</b>	<b>-</b>	<b>13.00</b>	<b>1.00</b>	<b>14.00</b>
<b>Finance Department Total</b>	<b>38.50</b>	<b>38.50</b>	<b>3.00</b>	<b>41.50</b>	<b>1.00</b>	<b>42.50</b>
Administrative Manager	0.50	0.50	-	0.50	-	0.50
Assistant Director of Public Works	1.00	1.00	-	1.00	-	1.00
Director of Public Works	0.50	0.50	-	0.50	-	0.50
Executive Assistant	1.00	1.00	-	1.00	-	1.00
Executive Director	0.50	0.50	(0.50)	-	-	-
<b>Public Works Administration</b>	<b>3.50</b>	<b>3.50</b>	<b>(0.50)</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>
Crew Chief	6.00	5.00	-	5.00	-	5.00
Field Supervisor	3.00	3.00	-	3.00	-	3.00
General Maintenance Worker (I & II)	11.00	9.00	-	9.00	-	9.00
Operational Manager	1.00	-	-	-	-	-
Project Manager	1.00	1.00	-	1.00	-	1.00
Streets and Drainage Manager	-	-	1.00	1.00	-	1.00
Street/Drainage Superintendent	1.00	1.00	(1.00)	-	-	-
<b>Street &amp; Drainage Maintenance</b>	<b>23.00</b>	<b>19.00</b>	<b>-</b>	<b>19.00</b>	<b>-</b>	<b>19.00</b>
Crew Chief	4.00	4.00	-	4.00	-	4.00
Field Supervisor	1.00	1.00	-	1.00	-	1.00
General Maintenance Worker (I & II)	12.00	12.00	-	12.00	-	12.00
General Maintenance Worker (I & II) - PT	-	-	2.00	2.00	-	2.00
Irrigation Technician	1.00	1.00	-	1.00	-	1.00
ROW Service Manager	1.00	1.00	-	1.00	-	1.00
Streetscape Manager	1.00	1.00	(1.00)	-	-	-
<b>ROW Maintenance</b>	<b>20.00</b>	<b>20.00</b>	<b>1.00</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>
City Traffic Engineer	1.00	1.00	-	1.00	-	1.00
Engineer (I)	1.00	1.00	-	1.00	-	1.00
Field Supervisor	2.00	2.00	-	2.00	-	2.00
ITS Operations Manager	1.00	1.00	-	1.00	-	1.00
Traffic Mgmt Center Analyst	1.00	1.00	-	1.00	-	1.00
Traffic Mgmt Center Operator	1.00	1.00	-	1.00	-	1.00
Traffic Engineering Manager	-	-	1.00	1.00	-	1.00
Traffic Operations Manager	1.00	1.00	(1.00)	-	-	-
Traffic Technician (I & II)	7.00	7.00	-	7.00	-	7.00
<b>Traffic Operations</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>	<b>15.00</b>	<b>-</b>	<b>15.00</b>
<b>Public Works Total</b>	<b>61.50</b>	<b>57.50</b>	<b>0.50</b>	<b>58.00</b>	<b>-</b>	<b>58.00</b>
Administrative Manager	1.00	1.00	-	1.00	-	1.00
Assistant Director of Parks & Recreation	2.00	2.00	-	2.00	-	2.00
Director of Parks & Recreation	1.00	1.00	-	1.00	-	1.00
Sr. Administrative Assistant	1.00	1.00	-	1.00	-	1.00
<b>Parks Administration</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>
Crew Chief	4.00	4.00	-	4.00	-	4.00
Field Supervisor	1.00	1.00	-	1.00	-	1.00
General Maintenance Worker (I & II)	8.00	8.00	-	8.00	-	8.00
Park Ambassador - PT	0.50	0.50	(0.50)	-	-	-
Parks Superintendent	1.00	1.00	-	1.00	-	1.00
Parks Development Manager	1.00	1.00	-	1.00	-	1.00
<b>Parks Development</b>	<b>15.50</b>	<b>15.50</b>	<b>(0.50)</b>	<b>15.00</b>	<b>-</b>	<b>15.00</b>
Event Coordinator	1.00	1.00	-	1.00	-	1.00
Event Coordinator - PT	0.50	0.50	0.50	1.00	-	1.00

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
Event Production Manager	1.00	1.00	-	1.00	-	1.00
<b>Special Events</b>	<b>2.50</b>	<b>2.50</b>	<b>0.50</b>	<b>3.00</b>	-	<b>3.00</b>
Administrative Assistant	1.00	1.00	(1.00)	-	-	-
Administrative Coordinator	1.00	1.00	(1.00)	-	-	-
Administrative Supervisor	1.00	1.00	-	1.00	-	1.00
Day Camp Counselor (temp/seasonal)	1.75	1.75	(1.75)	-	-	-
Day Camp Lead Counselor (temp/seasonal)	0.50	0.50	(0.50)	-	-	-
Day Camp Supervisor (temp/seasonal)	0.25	0.25	(0.25)	-	-	-
Park Ambassador - PT	-	-	-	-	-	-
Parks Facility Technician	1.00	1.00	-	1.00	-	1.00
Parks Reservation Specialist	-	-	1.00	1.00	-	1.00
Recreation Manager	-	-	1.00	1.00	-	1.00
Recreation Specialist - PT	2.00	2.00	0.50	2.50	-	2.50
<b>Recreation</b>	<b>8.50</b>	<b>8.50</b>	<b>(2.00)</b>	<b>6.50</b>	-	<b>6.50</b>
Administrative Assistant	-	-	-	-	-	-
Recreation Coordinator	1.00	1.00	-	1.00	-	1.00
Recreation Specialist - PT	0.50	0.50	0.50	1.00	-	1.00
Recreation Supervisor	1.00	1.00	-	1.00	-	1.00
<b>Seniors Programs</b>	<b>2.50</b>	<b>2.50</b>	<b>0.50</b>	<b>3.00</b>	-	<b>3.00</b>
Lead Camp Counselor - Seasonal	-	-	2.00	2.00	-	2.00
Park Ambassador - PT	1.80	1.80	(0.30)	1.50	-	1.50
Recreation Coordinator	1.00	1.00	-	1.00	-	1.00
Recreation Manager	1.00	1.00	(1.00)	-	-	-
Recreation Supervisor	1.00	1.00	-	1.00	-	1.00
<b>Imperial Park Recreation Center</b>	<b>4.80</b>	<b>4.80</b>	<b>0.70</b>	<b>5.50</b>	-	<b>5.50</b>
<b>Parks &amp; Recreation Total</b>	<b>38.80</b>	<b>38.80</b>	<b>(0.80)</b>	<b>38.00</b>	-	<b>38.00</b>
Administrative Manager - PD&S	-	-	1.00	1.00	-	1.00
Director of Planning and Development Services	1.00	1.00	-	1.00	-	1.00
<b>Community Development Administration</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	-	<b>2.00</b>
Assistant Director of Planning & Development	-	-	1.00	1.00	-	1.00
City Planner - Development	1.00	1.00	(1.00)	-	-	-
Development Coordinator	-	-	2.00	2.00	-	2.00
Development Review Coordinator	2.00	2.00	(2.00)	-	-	-
Planner I	1.00	1.00	-	1.00	-	1.00
Planner II	1.00	1.00	1.00	2.00	-	2.00
Principal Planner	1.00	1.00	(1.00)	-	-	-
Temp Help - Planner	-	-	0.25	0.25	-	0.25
<b>Planning &amp; Development</b>	<b>6.00</b>	<b>6.00</b>	<b>0.25</b>	<b>6.25</b>	-	<b>6.25</b>
Administrative Coordinator	1.00	1.00	(1.00)	-	-	-
Administrative Manager - Long Range Planning	-	-	-	-	-	-
Assistant Director of Planning & Development	-	-	-	-	-	-
City Planner - Long Range Plan	1.00	1.00	(1.00)	-	-	-
Long Range Planner	-	1.00	(1.00)	-	-	-
Planner II	1.00	1.00	(1.00)	-	-	-
Sr. Planner	1.00	2.00	(2.00)	-	-	-
<b>Transportation &amp; Long Range Planning</b>	<b>4.00</b>	<b>6.00</b>	<b>(6.00)</b>	-	-	-
Administrative Manager	1.00	1.00	(1.00)	-	-	-
Development Services Experience Analyst	-	-	1.00	1.00	-	1.00
Deputy Building Official	1.00	1.00	(1.00)	-	-	-
Permit Coordinator	-	-	3.00	3.00	-	3.00
Permit Coordinator - P	-	-	1.00	1.00	-	1.00
Permits Supervisor	1.00	1.00	-	1.00	-	1.00

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
Permits Technician	5.00	5.00	(5.00)	-	-	-
Plans Examiner	1.00	1.00	(1.00)	-	-	-
Development Services Experience Manager	-	-	1.00	1.00	-	1.00
Program Manager - P	1.00	1.00	(1.00)	-	-	-
Sr. Permit Coordinator	-	-	2.00	2.00	-	2.00
Temporary Help	0.25	0.25	(0.25)	-	-	-
<b>Permits</b>	<b>10.25</b>	<b>10.25</b>	<b>(1.25)</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>
Building Inspector	2.00	2.00	(2.00)	-	-	-
Building Inspector Recruit	-	-	2.00	2.00	-	2.00
Building Inspector Recruit - P	-	-	1.00	1.00	-	1.00
Chief Building Official	-	-	1.00	1.00	-	1.00
Deputy Building Official	1.00	1.00	-	1.00	-	1.00
Plans Examiner	-	-	-	-	-	-
Building Inspector IV - Code Specialist	-	-	2.00	2.00	-	2.00
Building Inspector II	-	-	3.00	3.00	-	3.00
Sr. Building Inspector	4.00	4.00	(4.00)	-	-	-
<b>Inspections</b>	<b>7.00</b>	<b>7.00</b>	<b>3.00</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>
<b>Planning &amp; Development Services Total</b>	<b>28.25</b>	<b>30.25</b>	<b>(3.00)</b>	<b>27.25</b>	<b>-</b>	<b>27.25</b>
Director of Community Planning and Redevelopment	-	-	1.00	1.00	-	1.00
Community Development Coordinator	-	-	2.00	2.00	-	2.00
Assistant Director of Community Planning and Redevelopment	-	-	2.00	2.00	-	2.00
Community Development Program Strategist	-	-	1.00	1.00	-	1.00
Long Range Planner	-	-	1.00	1.00	-	1.00
Planner II	-	-	1.00	1.00	-	1.00
Sr. Planner	-	-	1.00	1.00	-	1.00
<b>Community Planning and Redevelopment</b>	<b>-</b>	<b>-</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>
Administrative Coordinator	1.00	1.00	-	1.00	-	1.00
Assistant City Engineer	2.00	2.00	-	2.00	-	2.00
CIP Program Coordinator	-	-	1.00	1.00	-	1.00
City Engineer	1.00	1.00	-	1.00	-	1.00
Construction Inspector	3.00	3.00	-	3.00	-	3.00
Construction Manager	1.00	1.00	-	1.00	-	1.00
Engineer (I, II, III, IV)	3.00	3.00	-	3.00	-	3.00
Engineering Manager	1.00	1.00	1.00	2.00	-	2.00
Manager, Vertical Construction	1.00	1.00	(1.00)	-	-	-
Project Manager	1.00	1.00	-	1.00	-	1.00
Real Property Manager	1.00	1.00	-	1.00	-	1.00
Sr. Administrative Coordinator	1.00	1.00	(1.00)	-	-	-
Sr. Construction Inspector	2.00	2.00	-	2.00	-	2.00
Sr. Engineer Manager	2.00	2.00	-	2.00	-	2.00
Sr. Manager, Vertical Construction	-	-	1.00	1.00	-	1.00
Sr. Project Manager	2.00	2.00	-	2.00	-	2.00
Temp Help - Sr. Project Manager	-	-	0.25	0.25	-	0.25
Transportation & Mobility Innovations Analyst	1.00	1.00	(1.00)	-	-	-
Transportation & Mobility Innovations Coordinator	-	-	1.00	1.00	-	1.00
Transportation & Mobility Innovations Manager	1.00	1.00	-	1.00	-	1.00
<b>Engineering</b>	<b>24.00</b>	<b>24.00</b>	<b>1.25</b>	<b>25.25</b>	<b>-</b>	<b>25.25</b>
Asset & Operations Manager	1.00	1.00	-	1.00	-	1.00
<b>Asset Management</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>
<b>Engineering Total</b>	<b>25.00</b>	<b>25.00</b>	<b>1.25</b>	<b>26.25</b>	<b>-</b>	<b>26.25</b>
Assistant Director of ENS	2.00	2.00	-	2.00	-	2.00
Director of Environmental & Neighborhood Services	1.00	1.00	-	1.00	-	1.00

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
<b>ENS Administration</b>	<b>3.00</b>	<b>3.00</b>	-	<b>3.00</b>	-	<b>3.00</b>
Administrative Assistant	1.00	1.00	(1.00)	-	-	-
Automotive Technician (I & II)	5.00	5.00	-	5.00	-	5.00
Department Specialist	-	-	1.00	1.00	-	1.00
Emergency Vehicle Technician	-	-	1.00	1.00	1.00	2.00
Fleet Inventory and Parts Clerk	-	-	1.00	1.00	-	1.00
Fleet Services Clerk	1.00	1.00	-	1.00	-	1.00
Fleet Services Manager	1.00	1.00	-	1.00	-	1.00
Quick Lube Technician	-	-	-	-	1.00	1.00
Vehicle Transporter - P - PT	-	-	0.50	0.50	-	0.50
Fleet Services Supervisor	1.00	1.00	-	1.00	-	1.00
<b>Fleet Services</b>	<b>9.00</b>	<b>9.00</b>	<b>2.50</b>	<b>11.50</b>	<b>2.00</b>	<b>13.50</b>
Administrative Coordinator	1.00	1.00	-	1.00	-	1.00
Facilities Services Coordinator - P	-	-	1.00	1.00	-	1.00
Facilities Services Manager	1.00	1.00	-	1.00	-	1.00
Facilities Services Supervisor	1.00	1.00	-	1.00	-	1.00
Facility Services Technician - P	-	-	2.00	2.00	-	2.00
Facility Services Technician - Temp	-	-	0.25	0.25	-	0.25
Facility Services Technician	2.00	2.00	-	2.00	-	2.00
Mail Courier	1.00	1.00	-	1.00	-	1.00
Mail Courier - Temp Help	-	-	0.25	0.25	-	0.25
Sr. Facility Services Tech - P	-	-	1.00	1.00	-	1.00
Sr. Facility Services Tech	4.00	4.00	-	4.00	-	4.00
<b>Facilities Management</b>	<b>10.00</b>	<b>10.00</b>	<b>4.50</b>	<b>14.50</b>	-	<b>14.50</b>
Administrative Coordinator	1.00	1.00	-	1.00	-	1.00
Animal Services Engagement Coordinator	-	-	1.00	1.00	-	1.00
Animal Services Manager	1.00	1.00	-	1.00	-	1.00
Animal Services Officer (I & II)	4.00	4.00	-	4.00	-	4.00
Animal Shelter Supervisor	1.00	1.00	-	1.00	-	1.00
Community Partnership & Program Manager - P	-	-	1.00	1.00	-	1.00
Field Supervisor	1.00	1.00	-	1.00	-	1.00
Kennel Technician	1.00	1.00	1.00	2.00	-	2.00
Kennel Technician - PT	1.50	1.50	(1.00)	0.50	-	0.50
Receptionist - P	-	-	1.00	1.00	-	1.00
Temp Help - ENS	-	-	-	-	-	-
Veterinarian	-	-	1.00	1.00	-	1.00
Veterinary Technician	1.00	1.00	-	1.00	-	1.00
<b>Animal Services</b>	<b>11.50</b>	<b>11.50</b>	<b>4.00</b>	<b>15.50</b>	-	<b>15.50</b>
Environmental Services Inspector	0.50	-	-	-	-	-
Stormwater Coordinator	1.00	-	-	-	-	-
<b>Stormwater Management</b>	<b>1.50</b>	-	-	-	-	-
Food Inspection Coordinator	1.00	1.00	-	1.00	-	1.00
Food Inspection Manager	1.00	1.00	-	1.00	-	1.00
Sanitarian	2.00	2.00	-	2.00	-	2.00
<b>Food Inspection</b>	<b>4.00</b>	<b>4.00</b>	-	<b>4.00</b>	-	<b>4.00</b>
Code Compliance Manager	1.00	1.00	-	1.00	-	1.00
Code Enforcement Inspector	4.00	4.00	-	4.00	-	4.00
Sr. Administrative Assistant	-	-	1.00	1.00	-	1.00
Department Specialist	1.00	1.00	(1.00)	-	-	-
<b>Code Enforcement</b>	<b>6.00</b>	<b>6.00</b>	-	<b>6.00</b>	-	<b>6.00</b>
Code Compliance Coordinator	1.00	1.00	-	1.00	-	1.00
Code Enforcement Field Supervisor	-	-	1.00	1.00	-	1.00

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
Code Enforcement Inspector	1.00	1.00	(1.00)	-	-	-
Residential Rental Inspector	1.00	1.00	-	1.00	-	1.00
<b>Rental Registration</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>
<b>Environmental and Neighborhood Services Total</b>	<b>48.00</b>	<b>46.50</b>	<b>11.00</b>	<b>57.50</b>	<b>2.00</b>	<b>59.50</b>
Administrative Manager	0.50	0.50	-	0.50	-	0.50
Assistant Police Chief	2.00	2.00	-	2.00	-	2.00
Crime Analyst	2.00	2.00	(1.00)	1.00	-	1.00
Executive Assistant	1.00	1.00	-	1.00	-	1.00
Police Chief	1.00	1.00	-	1.00	-	1.00
Administrative Coordinator	-	-	1.00	1.00	-	1.00
Sr. Administrative Assistant	1.00	1.00	(1.00)	-	-	-
<b>Police Administration</b>	<b>7.50</b>	<b>7.50</b>	<b>(1.00)</b>	<b>6.50</b>	<b>-</b>	<b>6.50</b>
Administrative Assistant	1.00	1.00	(1.00)	-	-	-
Administrative Coordinator	-	-	1.00	1.00	-	1.00
Administrative Manager	0.50	0.50	-	0.50	-	0.50
Police Officer - Motorcycle	-	-	8.00	8.00	-	8.00
Police Captain	1.00	1.00	-	1.00	-	1.00
Police Lieutenant	2.00	2.00	(1.00)	1.00	-	1.00
Police Officer	13.60	14.00	(1.00)	13.00	-	13.00
Police Sergeant	3.00	3.00	1.00	4.00	-	4.00
<b>Support Services Bureau</b>	<b>21.10</b>	<b>21.50</b>	<b>7.00</b>	<b>28.50</b>	<b>-</b>	<b>28.50</b>
Administrative Assistant	1.00	1.00	(1.00)	-	-	-
Department Specialist	-	-	1.00	1.00	-	1.00
Police Captain	1.00	1.00	-	1.00	-	1.00
Police Lieutenant	1.00	1.00	1.00	2.00	-	2.00
Police Sergeant	2.00	2.00	-	2.00	-	2.00
Police Officer	-	-	4.00	4.00	-	4.00
Records Clerk	5.00	5.00	-	5.00	-	5.00
Records Manager	1.00	1.00	-	1.00	-	1.00
<b>Professional Services</b>	<b>11.00</b>	<b>11.00</b>	<b>5.00</b>	<b>16.00</b>	<b>-</b>	<b>16.00</b>
Sr. Administrative Assistant	-	-	1.00	1.00	-	1.00
Administrative Assistant	1.00	1.00	(1.00)	-	-	-
Police Captain	1.00	1.00	-	1.00	-	1.00
Police Lieutenant	6.00	6.00	-	6.00	-	6.00
Police Officer	93.00	94.00	(11.00)	83.00	-	83.00
Police Officer - Motorcycle	-	-	-	-	-	-
Police Sergeant	19.00	19.00	(1.00)	18.00	-	18.00
<b>Patrol</b>	<b>120.00</b>	<b>121.00</b>	<b>(12.00)</b>	<b>109.00</b>	<b>-</b>	<b>109.00</b>
Sr. Administrative Assistant	-	-	1.00	1.00	-	1.00
Administrative Assistant	1.00	1.00	(1.00)	-	-	-
Crime Scene Technician	3.00	3.00	1.00	4.00	-	4.00
Police Captain	1.00	1.00	-	1.00	-	1.00
Police Lieutenant	1.00	1.00	-	1.00	-	1.00
Police Officer	21.00	21.00	(1.00)	20.00	-	20.00
Police Sergeant	4.00	4.00	-	4.00	-	4.00
Victim Services Coordinator	1.00	1.00	-	1.00	-	1.00
Crime Analyst	-	-	1.00	1.00	-	1.00
Warrant Clerk	1.00	1.00	-	1.00	-	1.00
<b>Criminal Investigations</b>	<b>33.00</b>	<b>33.00</b>	<b>1.00</b>	<b>34.00</b>	<b>-</b>	<b>34.00</b>
Detention Officer	5.00	5.00	-	5.00	-	5.00
Police Sergeant	1.00	1.00	-	1.00	-	1.00
<b>Detention Center</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
Public Safety Dispatch Shift Supervisor	6.00	6.00	-	6.00	-	6.00
Public Safety Dispatch Administrator	-	-	1.00	1.00	-	1.00
Public Safety Dispatch Director	1.00	1.00	(1.00)	-	-	-
Public Safety Dispatch Manager	2.00	2.00	-	2.00	-	2.00
Public Safety Dispatcher (I & II)	18.00	18.00	7.00	25.00	-	25.00
Public Safety Dispatch Recruit	6.50	6.50	(6.50)	-	-	-
Quality Assurance Coordinator	1.00	1.00	-	1.00	-	1.00
<b>Public Safety Dispatch Total</b>	<b>34.50</b>	<b>34.50</b>	<b>0.50</b>	<b>35.00</b>	-	<b>35.00</b>
Administrator, Emergency Management	1.00	1.00	-	1.00	-	1.00
Training Center Manager	-	-	1.00	1.00	-	1.00
Emergency Mgmt Coordinator	1.00	1.00	-	1.00	-	1.00
<b>Emergency Management</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>3.00</b>	-	<b>3.00</b>
<b>Police Department Total</b>	<b>235.10</b>	<b>236.50</b>	<b>1.50</b>	<b>238.00</b>	-	<b>238.00</b>
Administrative Assistant	2.00	2.00	(2.00)	-	-	-
Administrative Coordinator	1.00	1.00	1.00	2.00	-	2.00
Administrative Manager	1.00	1.00	-	1.00	-	1.00
Assistant Director	1.00	1.00	-	1.00	-	1.00
Department Analyst	1.00	1.00	-	1.00	-	1.00
Department Specialist	-	-	1.00	1.00	-	1.00
Fire Chief	1.00	1.00	-	1.00	-	1.00
Sr. Administrative Assistant	1.00	1.00	-	1.00	-	1.00
<b>Fire Administration</b>	<b>8.00</b>	<b>8.00</b>	-	<b>8.00</b>	-	<b>8.00</b>
Assistant Fire Chief	1.00	1.00	-	1.00	-	1.00
Battalion Chief	6.00	6.00	-	6.00	-	6.00
Fire Captain	4.00	4.00	1.00	5.00	-	5.00
Fire Driver	21.00	21.00	-	21.00	-	21.00
Fire Lieutenant	23.00	23.00	-	23.00	-	23.00
Firefighter	60.00	69.00	-	69.00	-	69.00
<b>Emergency Services</b>	<b>115.00</b>	<b>124.00</b>	<b>1.00</b>	<b>125.00</b>	-	<b>125.00</b>
Asst. Fire Chief	1.00	1.00	-	1.00	-	1.00
Asst. Fire Marshal	1.00	1.00	-	1.00	-	1.00
Fire Lieutenant	6.00	6.00	(1.00)	5.00	-	5.00
<b>Prevention</b>	<b>8.00</b>	<b>8.00</b>	<b>(1.00)</b>	<b>7.00</b>	-	<b>7.00</b>
<b>Fire/EMS Department Total</b>	<b>131.00</b>	<b>140.00</b>	-	<b>140.00</b>	-	<b>140.00</b>
<b>GENERAL FUND</b>	<b>720.15</b>	<b>734.55</b>	<b>23.20</b>	<b>757.75</b>	<b>4.00</b>	<b>761.75</b>
<b>LESS PROGRAM EMPLOYEES</b>	<b>(12.00)</b>	<b>(13.00)</b>	<b>(13.50)</b>	<b>(26.50)</b>	-	<b>(26.50)</b>
<b>LESS TEMPORARY POSITIONS</b>	<b>(2.75)</b>	<b>(3.25)</b>	<b>2.00</b>	<b>(1.25)</b>	-	<b>(1.25)</b>
<b>GENERAL FUND NET FTE</b>	<b>705.40</b>	<b>718.30</b>	<b>11.70</b>	<b>730.00</b>	<b>4.00</b>	<b>734.00</b>
Police Officer	0.40	-	-	-	-	-
<b>Court Security</b>	<b>0.40</b>	-	-	-	-	-
<b>COURT SECURITY FUND</b>	<b>0.40</b>	-	-	-	-	-
Grants Officer - P	-	1.00	(1.00)	-	-	-
<b>Finance Administration</b>	-	<b>1.00</b>	<b>(1.00)</b>	-	-	-
<b>ARPA Fund</b>	-	<b>1.00</b>	<b>(1.00)</b>	-	-	-
Destination Event Coordinator - PT	-	0.50	(0.50)	-	-	-
<b>SPECIAL EVENTS</b>	-	<b>0.50</b>	<b>(0.50)</b>	-	-	-
Cultural Arts Manager	0.50	-	-	-	-	-
Destination Event Coordinator - PT	0.50	-	-	-	-	-
Economic Dev Marketing Coordinator	-	-	0.50	0.50	-	0.50
Sr. Marketing Manager	-	-	0.50	0.50	-	0.50
Promotions Assistant - PT	-	-	0.25	0.25	-	0.25
Visitor Service Specialist - PT	1.00	0.75	(0.75)	-	-	-

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
Visitor Services Supervisor	1.00	0.50	(0.50)	-	-	-
<b>Convention &amp; Visitors Bureau</b>	<b>3.00</b>	<b>1.25</b>	-	<b>1.25</b>	-	<b>1.25</b>
Assistant Director of Economic Development	0.50	-	-	-	-	-
Destination Event Coordinator - PT	0.50	-	-	-	-	-
Sales & Event Coordinator	-	-	1.00	1.00	-	1.00
Sales & Event Coordinator - P	-	-	-	-	-	-
Sales & Event Manager	-	1.00	-	1.00	-	1.00
Tourism & Servicing Specialist - PT	-	-	0.50	0.50	-	0.50
Tourism & Visitor Services Manager	1.00	0.50	(0.50)	-	-	-
Visitor Service Specialist - PT	-	-	-	-	-	-
<b>Tourism Program</b>	<b>2.00</b>	<b>1.50</b>	<b>1.00</b>	<b>2.50</b>	-	<b>2.50</b>
<b>TOURISM FUND</b>	<b>5.00</b>	<b>2.75</b>	<b>1.00</b>	<b>3.75</b>	-	<b>3.75</b>
Police Officer	-	-	-	-	6.00	6.00
Police Sergeant	-	-	-	-	1.00	1.00
<b>CONTRACT POLICING FUND</b>	-	-	-	-	<b>7.00</b>	<b>7.00</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>5.40</b>	<b>4.25</b>	<b>(0.50)</b>	<b>3.75</b>	<b>7.00</b>	<b>10.75</b>
Administrative Manager	0.50	0.50	-	0.50	-	0.50
Administrative Supervisor	-	-	-	-	1.00	1.00
Assistant Director of Public Works	1.00	1.00	1.00	2.00	-	2.00
Budget Analyst	-	-	-	-	1.00	1.00
Contract Services Coordinator	1.00	1.00	-	1.00	-	1.00
Deputy Director of Public Works	-	-	1.00	1.00	-	1.00
Director of Public Works	0.50	0.50	-	0.50	-	0.50
Executive Director	0.50	0.50	(0.50)	-	-	-
Sr. Administrative Assistant	1.00	1.00	-	1.00	-	1.00
<b>Utility Administration</b>	<b>4.50</b>	<b>4.50</b>	<b>1.50</b>	<b>6.00</b>	<b>2.00</b>	<b>8.00</b>
Crew Chief	5.00	5.00	-	5.00	-	5.00
Engineer I	-	1.00	-	1.00	-	1.00
Facility Operations Manager	0.50	0.50	-	0.50	-	0.50
Field Operations Manager	1.00	1.00	-	1.00	-	1.00
Field Supervisor	1.00	1.00	-	1.00	-	1.00
General Maintenance Worker (I & II)	6.00	6.00	-	6.00	-	6.00
<b>Water Distribution</b>	<b>13.50</b>	<b>14.50</b>	-	<b>14.50</b>	-	<b>14.50</b>
Electrician Apprentice - P	-	-	-	-	1.00	1.00
Field Supervisor	1.50	1.50	1.00	2.50	-	2.50
I & C Technician	0.50	0.50	-	0.50	-	0.50
Lead Utilities Operator	2.00	2.00	(1.00)	1.00	-	1.00
Utilities Operator	3.50	3.50	-	3.50	-	3.50
<b>Water Production</b>	<b>7.50</b>	<b>7.50</b>	-	<b>7.50</b>	<b>1.00</b>	<b>8.50</b>
Crew Chief	3.00	3.00	-	3.00	-	3.00
Electrician	0.50	0.50	-	0.50	-	0.50
Field Supervisor	1.00	1.00	-	1.00	-	1.00
General Maintenance Worker (I & II)	6.00	6.00	-	6.00	-	6.00
<b>Wastewater Collection</b>	<b>10.50</b>	<b>10.50</b>	-	<b>10.50</b>	-	<b>10.50</b>
Crew Chief	1.00	1.00	-	1.00	-	1.00
Department Specialist	-	-	1.00	1.00	-	1.00
Facility Operations Manager	-	-	1.00	1.00	-	1.00
Facility Support Specialist	1.00	1.00	(1.00)	-	-	-
Field Supervisor	0.50	0.50	-	0.50	-	0.50
P&M Technician I	3.00	3.00	-	3.00	2.00	5.00
P&M Technician II	1.00	1.00	-	1.00	-	1.00
Utilities Operator	0.50	0.50	-	0.50	-	0.50

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
<b>Wastewater Treatment</b>	<b>7.00</b>	<b>7.00</b>	<b>1.00</b>	<b>8.00</b>	<b>2.00</b>	<b>10.00</b>
Crew Chief	2.00	2.00	-	2.00	-	2.00
Field Supervisor	1.00	1.00	-	1.00	-	1.00
General Maintenance Worker II	9.00	9.00	-	9.00	-	9.00
<b>Customer Service</b>	<b>12.00</b>	<b>12.00</b>	-	<b>12.00</b>	-	<b>12.00</b>
Lab Technician	0.50	0.50	-	0.50	-	0.50
Field Supervisor	-	1.00	-	1.00	-	1.00
Pretreatment Coordinator	1.00	1.00	-	1.00	-	1.00
Water Quality Manager	1.00	1.00	-	1.00	-	1.00
Water Quality Technician	4.00	4.00	-	4.00	-	4.00
<b>Water Quality</b>	<b>6.50</b>	<b>7.50</b>	-	<b>7.50</b>	-	<b>7.50</b>
Water Conservation Manager	1.00	1.00	-	1.00	-	1.00
<b>Water Conservation</b>	<b>1.00</b>	<b>1.00</b>	-	<b>1.00</b>	-	<b>1.00</b>
AMI Department Analyst	-	-	-	-	1.00	1.00
AMI Field Operations Manager	-	1.00	-	1.00	-	1.00
AMI Program Manager	-	1.00	-	1.00	-	1.00
Electrician	0.50	0.50	-	0.50	-	0.50
Facility Operations Manager	0.50	0.50	-	0.50	-	0.50
General Maintenance Worker II	1.00	1.00	-	1.00	-	1.00
I & C Technician	0.50	0.50	-	0.50	-	0.50
Lab Technician	0.50	0.50	-	0.50	-	0.50
Lead Utilities Operator	2.00	2.00	1.00	3.00	-	3.00
Mechanic	1.00	1.00	(1.00)	-	-	-
Surface Water Field Supervisor	2.00	2.00	-	2.00	-	2.00
Surface Water Plant Manager	1.00	1.00	-	1.00	-	1.00
Utilities Operator	3.00	3.00	(1.00)	2.00	1.00	3.00
Utilities Operator Trainee - P	2.00	2.00	-	2.00	-	2.00
Water Resources Manager	1.00	1.00	-	1.00	-	1.00
<b>Surface Water</b>	<b>15.00</b>	<b>17.00</b>	<b>(1.00)</b>	<b>16.00</b>	<b>2.00</b>	<b>18.00</b>
Billing/Collection Spec. (I & II)	4.00	4.00	-	4.00	-	4.00
Billing Supervisor	1.00	1.00	-	1.00	-	1.00
Collections & Customer SVC Supervisor	1.00	1.00	-	1.00	-	1.00
Customer Service Rep (I & II)	4.00	4.00	-	4.00	-	4.00
Treasury Department Analyst	1.00	1.00	-	1.00	-	1.00
Treasury Manager	1.00	1.00	-	1.00	-	1.00
<b>Treasury</b>	<b>12.00</b>	<b>12.00</b>	-	<b>12.00</b>	-	<b>12.00</b>
<b>Utility System Fund Total</b>	<b>89.50</b>	<b>93.50</b>	<b>1.50</b>	<b>95.00</b>	<b>7.00</b>	<b>102.00</b>
Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Administrative Coordinator	1.00	1.00	-	1.00	-	1.00
Airport Business Manager	1.00	1.00	-	1.00	-	1.00
Airport Leasing Coordinator	1.00	1.00	-	1.00	-	1.00
Assistant Director of Aviation	1.00	1.00	-	1.00	-	1.00
Deputy Director of Aviation	1.00	1.00	-	1.00	-	1.00
Director of Aviation	1.00	1.00	-	1.00	-	1.00
<b>Airport Administration</b>	<b>7.00</b>	<b>7.00</b>	-	<b>7.00</b>	-	<b>7.00</b>
Airport Operations Agent	2.00	2.00	-	2.00	-	2.00
Airport Operations Supervisor	1.00	1.00	-	1.00	-	1.00
<b>Airfield Operations</b>	<b>3.00</b>	<b>3.00</b>	-	<b>3.00</b>	-	<b>3.00</b>
Airport Services Rep I	4.00	4.00	-	4.00	-	4.00
Airport Services Rep II	3.00	3.00	-	3.00	-	3.00
ASR Supervisor	1.00	1.00	-	1.00	-	1.00
Customer Experience Manager	1.00	1.00	-	1.00	-	1.00

Position Title	FY22 Budget	FY23 Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustments	FY24 Budget
Line Crew I	9.00	10.00	(2.00)	8.00	-	8.00
Line Crew II	4.00	4.00	-	4.00	-	4.00
Line Crew III	2.00	2.00	2.00	4.00	-	4.00
Line Crew Trainer	-	1.00	-	1.00	-	1.00
Line Services Manager	-	-	1.00	1.00	-	1.00
Line Services Superintendent	1.00	1.00	(1.00)	-	-	-
Line Supervisor	2.00	2.00	-	2.00	-	2.00
<b>FBO Services</b>	<b>27.00</b>	<b>29.00</b>	<b>-</b>	<b>29.00</b>	<b>-</b>	<b>29.00</b>
Café Attendant I	2.00	2.00	(1.00)	1.00	-	1.00
Café Attendant II	-	-	1.00	1.00	-	1.00
Café Supervisor	1.00	1.00	-	1.00	-	1.00
<b>Café Select</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>
Airfield & Facilities Manager	1.00	1.00	(1.00)	-	-	-
Airport Field Supervisor	1.00	1.00	-	1.00	-	1.00
Airport Maintenance Coordinator	-	-	1.00	1.00	-	1.00
Custodian	1.00	1.00	-	1.00	-	1.00
Custodian - PT	0.50	0.50	-	0.50	-	0.50
General Maintenance Worker (I & II)	6.00	6.00	-	6.00	-	6.00
<b>Maintenance &amp; Operations</b>	<b>9.50</b>	<b>9.50</b>	<b>-</b>	<b>9.50</b>	<b>-</b>	<b>9.50</b>
<b>AIRPORT FUND</b>	<b>49.50</b>	<b>51.50</b>	<b>-</b>	<b>51.50</b>	<b>-</b>	<b>51.50</b>
Environmental Coordinator	1.00	1.00	(1.00)	-	-	-
Environmental Manager	1.00	1.00	-	1.00	-	1.00
Environmental Operations Coordinator	-	-	1.00	1.00	-	1.00
Environmental Services Inspector	1.50	1.00	-	1.00	-	1.00
Administrative Supervisor	-	-	1.00	1.00	-	1.00
Environmental Services Outreach Coordinator	-	-	-	-	-	-
<b>Solid Waste</b>	<b>3.50</b>	<b>3.00</b>	<b>1.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>
<b>SOLID WASTE FUND</b>	<b>3.50</b>	<b>3.00</b>	<b>1.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>
Crew Chief	-	1.00	-	1.00	-	1.00
Operations Manager	-	1.00	-	1.00	-	1.00
General Maintenance Worker II	-	2.00	-	2.00	-	2.00
<b>Storm Water Compliance Drainage</b>	<b>-</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>
Environmental Services Inspector	-	1.00	-	1.00	-	1.00
Environmental Compliance Coordinator	-	-	1.00	1.00	-	1.00
Storm Water Coordinator	-	1.00	(1.00)	-	-	-
Storm Water Compliance Inspector	-	-	1.00	1.00	-	1.00
<b>Storm Water Compliance Management</b>	<b>-</b>	<b>2.00</b>	<b>1.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>
<b>STORM WATER FUND</b>	<b>-</b>	<b>6.00</b>	<b>1.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>147.90</b>	<b>158.25</b>	<b>3.00</b>	<b>161.25</b>	<b>7.00</b>	<b>175.25</b>
<b>TOTAL ALL FUNDS</b>	<b>873.45</b>	<b>897.05</b>	<b>25.70</b>	<b>922.75</b>	<b>18.00</b>	<b>947.75</b>
Less Program Employees	(14.00)	(16.00)	(12.50)	(28.50)	(1.00)	(29.50)
Less Temporary Positions	(2.75)	(3.25)	2.00	(1.25)	-	(1.25)
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>856.70</b>	<b>877.80</b>	<b>15.20</b>	<b>893.00</b>	<b>17.00</b>	<b>917.00</b>

# Property Taxes

The City’s property tax is levied each October 1<sup>st</sup> on the certified assessed value as of January 1<sup>st</sup> for all real and personal property. The appraisal of property is the responsibility of the Fort Bend Central Appraisal District. Appraisals may be challenged through various appeals and, if necessary, legal action. The City is permitted by the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general government services including the payment of principal and interest on general obligation long-term debt.

The City owns and operates the Sugar Land Regional Airport and has a policy to transfer all taxes received on airport valuations to the Airport Enterprise Fund for operating expenses and development. The City also has a policy whereby the City rebates a portion of the property taxes collected from in-City MUDs back to the districts.

In 1998, TIRZ#1 was formed, which includes Sugar Land Town Square. Taxes assessed and collected by the participating entities (City, County, and LID #2) over and above the base value of the property upon creation of the TIRZ #1 (\$5.5 million) are deposited to the benefit of the TIRZ to support improvements within the TIRZ #1. For FY24 the City expects to contribute \$961,003 in property tax for TIRZ#1 at 100% participation.

TIRZ #3 – Imperial was formed in 2007. The purpose of TIRZ #3 is to facilitate a program of public improvements to allow the development and redevelopment of property as a master-planned and mixed-use community. Taxes assessed and collected by the participating entities (City and County) over and above the base value of the property upon creation of the TIRZ #3 (\$5.6 million) are deposited to the benefit of the TIRZ. Included in the development is the preservation and/or reuse of certain historic structures at the Imperial Sugar site and the location of a museum to house Imperial Sugar artifacts. For FY24 the City expects to contribute \$837,707 in property tax for TIRZ#3 at 50% participation.

TIRZ #4 – located at US59 and University Boulevard was formed in 2009. Taxes assessed and collected by the participating entities (City, County, Fort Bend MUD138, and Fort Bend MUD139) over and above the base value of the property upon creation of the TIRZ #4 (\$21.5 million) are deposited to the benefit of the TIRZ. The purpose of the zone is to support development of employment, commercial, cultural arts, and an entertainment district within an urban-density mixed-use center. For FY24 the City expects to

contribute \$572,778 in property tax for TIRZ#4 at 50% participation.

## Fiscal Year 2023

The total property tax collections for FY23 are projected to be \$63,598,732 or 98.5% of the adjusted levy, including all three TIRZs. Revenues are distributed between operations and maintenance (\$35,499,306), debt service (\$25,984,489), TIRZ # 1 (\$924,312), TIRZ #3 (\$723,195), and TIRZ #4 (\$488,902).

## Fiscal Year 2024

The certified net assessed valuation of \$20,448,037,445 for tax year 2023 is \$1,813,913,026 or 9.73% greater than the 2022 adjusted tax roll, including values inside the TIRZs. Of the \$20.4 billion in taxable value, \$278.7 million is incremental value in TIRZ #1, \$240.3 million in TIRZ #3, and \$164.4 million in TIRZ #4. Taxes collected on the incremental value from each TIRZ will be allocated from the City. Net assessed residential value increased 8.16%, and net assessed commercial value increased by 8.09% over the 2022 adjusted tax roll, including new value. Based on the certified tax roll and the 2023 tax rate of \$0.35000 per \$100 of assessed value, the anticipated tax collections for FY24 are \$70,494,609 at a 98.5% collection rate or \$6,895,877 greater than FY23 projections including the three TIRZs. Based on the 98.5% collection rate, \$68,138,015 will remain with the City and \$2,356,593 will be conveyed to the three TIRZs.

The homestead exemption for tax year 2023 was increased from 13% to 15%. The optional exemption for over-65 and disabled persons remains at \$70,000.

The overall adopted tax rate for tax year 2023 is \$0.35000. The allocation for tax year 2022 and 2023 tax rate is as follows:

	2022	%	2023	%
M&O	\$ 0.200061	57.74%	\$ 0.203962	58.27%
Debt Service	0.146439	42.26%	0.146038	41.73%
<b>Total</b>	<b>\$ 0.346500</b>	<b>100.00%</b>	<b>\$ 0.350000</b>	<b>100.00%</b>

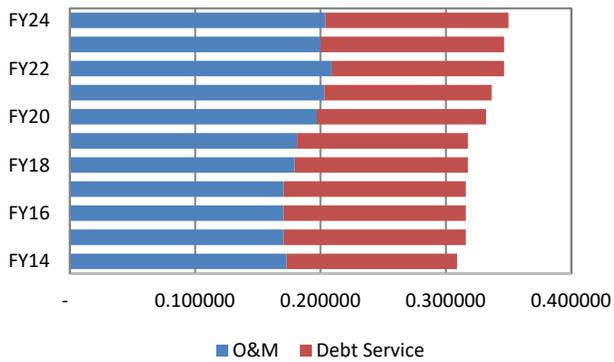
The required rates have been calculated and submitted to the governing body:

No New Revenue Tax Rate: \$0.340667  
 Voter Approval Tax Rate: \$0.364512

Based on the average residential value of \$463,722 with a 15% homestead exemption at the adopted 2023 tax rate of \$0.35000, the average tax bill is \$1,380.

The charts below represent historical views of the City's tax rate and the allocation of the levy based on the tax rate.

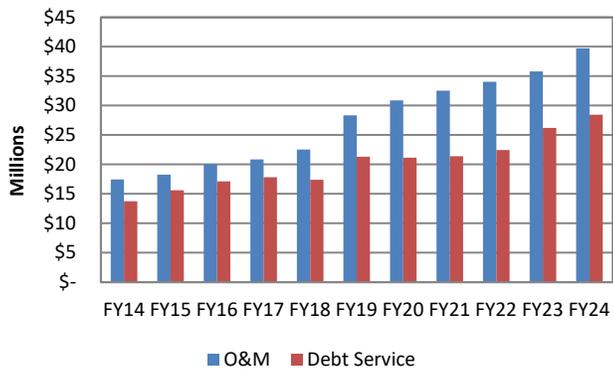
**Tax Rate by Fiscal Year**



In FY24 property taxes per capita, excluding TIRZ valuation, is approximately \$613\*. Taxes per capita increased in FY24 due to increase in net assessed values taxable to the City.

\* Excludes TIRZ Valuation

**Historical Tax Levy**



**CITY OF SUGAR LAND  
PROPERTY TAX COLLECTIONS**

	Supplement #22 FY22 Actual	FY23 Budget Certified Levy	FY23 Projections Adjusted Levy	FY24 Base Budget Certified Levy	FY24 Changes	FY24 Budget Certified Levy
<b>Total Tax Levy:</b>						
City Levy	\$55,516,757	\$62,929,870	\$62,420,096	\$68,483,894	691,757	\$69,175,650
TIRZ #1	680,848	935,392	928,957	965,881	9,756	975,637
TIRZ #3	610,426	735,379	726,829	832,775	8,411	841,187
TIRZ #4	394,165	514,811	491,359	569,900	5,756	575,656
<b>Total Tax Levy @ 100%</b>	<b>57,202,196</b>	<b>65,115,451</b>	<b>64,567,241</b>	<b>70,852,450</b>	<b>715,680</b>	<b>71,568,131</b>
<b>Collection Rate 98.5%</b>	<b>56,344,163</b>	<b>64,138,719</b>	<b>63,598,732</b>	<b>69,789,663</b>	<b>704,945</b>	<b>70,494,609</b>
<b>Tax Revenue Allocation</b>						
	<u>FY22 Actuals</u>					
Maintenance	33,436,450	35,789,222	35,499,306	38,947,884	759,447	39,707,331
Debt	22,038,117	26,196,699	25,984,489	28,508,751	(78,067)	28,430,684
<b>Total City Revenues</b>	<b>55,474,567</b>	<b>61,985,922</b>	<b>61,483,795</b>	<b>67,456,635</b>	<b>681,380</b>	<b>68,138,015</b>
<b>City TIRZ Participation</b>						
	<u>FY22 Actuals</u>					
TIRZ #1	679,591	930,715	924,312	951,393	9,610	961,003
TIRZ #3	605,052	731,702	723,195	820,284	8,285	828,569
TIRZ #4	388,713	512,237	488,902	561,351	5,670	567,021
<b>BUDGETED TAX REVENUE</b>	<b>\$57,147,923</b>	<b>\$64,160,575</b>	<b>\$63,620,204</b>	<b>\$69,789,663</b>	<b>704,945</b>	<b>\$70,494,608</b>
<b>Tax Year</b>						
	<u>2021 Suppl #21</u>	<u>2022 Certified</u>	<u>Suppl #12</u>	<u>2023 Certified</u>	<u>2023</u>	<u>2023 Certified</u>
Net Assessed Value	\$16,508,570,359	\$18,792,337,951	18,634,124,419	\$20,448,037,445		\$20,448,037,445
TIRZ #1 Value @ 100%	(196,492,938)	(269,954,289)	(268,097,164)	(278,753,557)		(278,753,557)
TIRZ #3 Value @ 50%	(176,169,104)	(212,230,493)	(209,763,115)	(240,339,161)		(240,339,161)
TIRZ #4 Value @ 50%	(113,756,232)	(148,574,636)	(141,806,374)	(164,473,199)		(164,473,199)
<b>Taxable to City</b>	<b>16,022,152,086</b>	<b>18,161,578,533</b>	<b>18,014,457,766</b>	<b>19,764,471,528</b>	<b>-</b>	<b>19,764,471,528</b>
<b>Tax Rate Per \$100</b>						
Maintenance	\$ 0.208851	\$ 0.200061	\$ 0.200061	\$ 0.200061	\$ 0.003901	\$ 0.203962
Debt	\$ 0.137649	\$ 0.146439	\$ 0.146439	\$ 0.146439	\$ (0.000401)	\$ 0.146038
<b>Total Tax Rate</b>	<b>\$ 0.346500</b>	<b>\$ 0.346500</b>	<b>\$ 0.346500</b>	<b>\$ 0.346500</b>	<b>\$ 0.003500</b>	<b>\$ 0.350000</b>
<b>Tax Rate Split:</b>						
Maintenance	60.27%	57.74%	57.74%	57.74%		58.27%
Debt	39.73%	42.26%	42.26%	42.26%		41.73%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>		<b>100.00%</b>
<b>Certified Levy - 100%</b>	<b>\$57,202,196</b>	<b>\$65,115,451</b>	<b>\$64,567,241</b>	<b>\$70,852,450</b>	<b>\$715,681</b>	<b>\$71,568,131</b>

**CITY OF SUGAR LAND  
FISCAL YEAR 2024 BUDGET  
ANALYSIS OF CERTIFIED TAX ROLL**

Tax Year	Suppl #12 2022 FY23	Certified 2023 FY24	% Change
<b>No. of Items</b>	51,674	50,076	-3.09%
<b>Residential Property:</b>			
Land	\$ 2,724,122,710	2,792,097,264	2.50%
Improvements	13,294,601,860	15,078,776,455	13.42%
<b>Total Residential Property</b>	<b>16,018,724,570</b>	<b>17,870,873,719</b>	<b>11.56%</b>
<b>Commercial Property:</b>			
Land	1,532,994,373	1,570,439,600	2.44%
Improvements	4,643,522,558	5,218,846,882	12.39%
Personal Property	1,640,567,817	1,812,594,682	10.49%
<b>Total Commercial Property</b>	<b>7,817,084,748</b>	<b>8,601,881,164</b>	<b>10.04%</b>
Agricultural Property	10,987,300	10,611,671	-3.42%
Automobiles	122,425,393	115,618,165	-5.56%
<b>Total Market Value</b>	<b>23,969,222,011</b>	<b>26,598,984,718</b>	<b>10.97%</b>
Productivity Loss	(10,842,450)	(10,466,942)	-3.46%
Homestead CAP Adjustment	(1,077,503,296)	(1,391,087,141)	29.10%
Exempt Properties	(1,633,732,505)	(1,789,570,234)	9.54%
<b>Total Assessed Value</b>	<b>21,247,143,760</b>	<b>23,407,860,402</b>	<b>10.17%</b>
Less:			
Homestead Exemptions	(1,584,960,265)	(1,959,262,955)	23.62%
Over 65 Exemptions	(732,981,619)	(717,156,065)	-2.16%
Disabled Persons Exemptions	(19,961,669)	(19,086,669)	-4.38%
Disabled Veterans Exemptions	(2,886,000)	(2,712,250)	-6.02%
Disabled Veterans 100%	(55,205,879)	(63,993,904)	15.92%
Disabled Veterans 100% Surviving Spouse	(3,347,960)	(4,305,694)	28.61%
First Responder Surviving Spouse	(198,680)	(218,548)	10.00%
Abatements	(107,049,090)	(92,433,743)	-13.65%
Pollution	(4,495,710)	(4,893,600)	8.85%
Personal Leased Vehicles	(99,608,870)	(93,074,727)	-6.56%
Prorated Exempt Property	(936)	-	-100.00%
Solar	(1,686,742)	(1,937,198)	14.85%
Disaster Exemption	-	-	-
House Bill 366 Exemptions	(635,921)	(747,604)	17.56%
<b>Total Exemptions</b>	<b>(2,613,019,341)</b>	<b>(2,959,822,957)</b>	<b>13.27%</b>
<b>Net Assessed Valuation (NAV)</b>	<b>18,634,124,419</b>	<b>20,448,037,445</b>	<b>9.73%</b>
Less: TIRZ #1 Value @ 100%	(268,097,164)	(278,753,557)	3.97%
Less: TIRZ #3 Value @ 50%	(209,763,115)	(240,339,161)	14.58%
Less: TIRZ #4 Value @ 50%	(141,806,374)	(164,473,199)	15.98%
<b>Taxable Valuation to City</b>	<b>\$ 18,014,457,766</b>	<b>\$ 19,764,471,528</b>	<b>9.71%</b>

**CITY OF SUGAR LAND  
PRINCIPAL TAXPAYERS  
2023 TOP TEN TAXPAYERS**

2023 Rank	Taxpayer	Type of Business	2023 Taxable Assessed Valuation	Percentage of Total Net Assessed Valuation
1	LCFRE Sugar Land Town Square LLC	Mixed-Use Development	\$ 204,844,982	1.01%
2	First Colony Mall LLC	Shopping Center	111,344,000	0.55%
3	AmerisourceBergen Drug co	Pharmacy/Medical	106,997,860	0.53%
4	Tramontina USA	Manufacturing	89,667,730	0.44%
5	Market Town Center Owner LLC	Shopping Center	83,475,500	0.41%
6	Houston Sugar Creek LLC	Real Estate	76,160,150	0.38%
7	API Realty LLC	Real Estate	75,160,280	0.37%
8	Tramontina USA HQ LLC	Manufacturing USA HQ	71,785,732	0.35%
9	Centerpoint Energy Electric	Electric Utility	69,061,940	0.34%
10	Sugar Creek/EPG LLC & Sugar Creek TIC Investors LLC	Real Estate	67,650,000	0.33%
	Other		19,310,535,065	95.28%
	<b>Total Net Assessed Valuation</b>		<b>\$ 20,266,683,239</b>	<b>100.00%</b>

# Debt Service Funds

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The City has two debt service funds, a tax-exempt Debt Service Fund for the repayment of tax-exempt debt for certificates of obligation and general obligation bonds, and a taxable Debt Service Fund established for the repayment of taxable debt issued for the Smart Financial Centre at Sugar Land.

The Debt Service Funds account for the issuance of debt and provides for the payment of debt principal and interest as they come due. In the Debt Service Fund for tax-exempt debt, an ad valorem (property) tax rate and tax levy is required to be computed and levied to produce sufficient revenue to satisfy annual debt service requirements. The City has no general obligation legal debt limit other than a ceiling on the tax rate specified by the State of Texas. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax rate of \$1.50 per \$100 assessed valuation based on 99% collection.

The City's tax - backed bonds are rated "AAA" by Fitch Ratings and Standard and Poor's.

The City's Financial Management Policy Statements designate that property taxes generated from the Airport are to be transferred to the Airport in support of development and operations. The City also has a policy to rebate 50% of City property taxes collected from properties within in-City MUDs back to the districts. Districts are to use the rebates to reduce their tax rates. The Debt Service Fund includes the debt service tax rate component of these agreements.

## Debt Service Fund

### Fiscal Year 2023

Revenues total \$32,184,573, which includes \$26,127,607 in current and delinquent property taxes. Other funding sources include transfers from other funds, interest income, and bond proceeds totaling \$6,056,966. Transfers from other funds include transfers from the Utility Fund and Tourism Fund to support debt service related to activities supported by those funds and transfers from Enclave at River Park PID represent the funds needed for debt service associated with the bonds issued to fund developer reimbursements.

Expenditures are projected at \$30,025,995 which includes \$27,660,824 in debt service payments, \$42,500 for fiscal fees, \$2,079,895 for rebates to in-City MUDs and \$242,776 in transfers to other funds, which includes the Airport and Enclave at River Park PID funds for property taxes collected in those areas.

The fund balance at 9/30/23 is projected to be \$8,908,387, which is \$6,142,305 over the fund balance policy requirement of 10% of annual debt service.

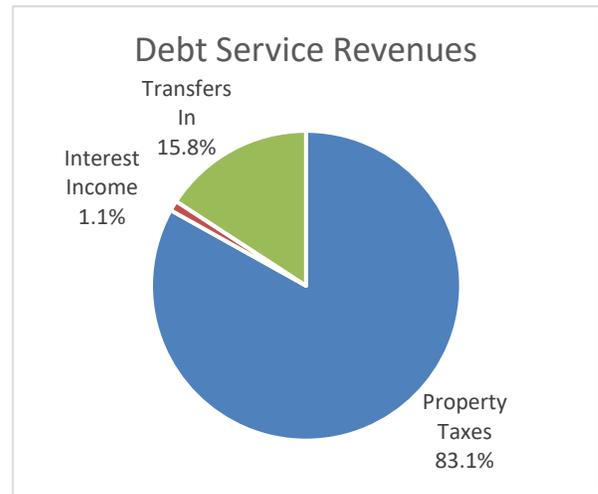
### Fiscal Year 2024

Total revenues are budgeted for \$34,297,379. Funding from property taxes includes \$28,430,684 in current property taxes and \$71,077 in delinquent property taxes. Total property taxes of \$28,501,761 represents 83.1% of funding sources. Property tax revenues include the estimated impact of an approximately \$0.0035 increase in the nominal tax rate to implement 2019 GO bond projects and a 2% increase to the residential Homestead Exemption from 13% to 15%. The exact tax rate distribution will be determined through the truth-in-taxation calculations. Due to increasing interest rates, interest earnings are estimated at \$370,410 for the year.

Other funding sources include transfers from the Utility Fund, Tourism Fund, and Enclave at River Park PID for debt issued to support those functions.

The budget includes 100% recovery on water/wastewater debt assumed from MUDs through an inter-fund transfer. The FY24 transfer from the Utility Fund totals \$3,984,695.

The City has several outstanding issues to support tourism and destination projects, including the Conference Center at the Sugar Land Marriott Town Square, the Smart Financial Centre at Sugar Land, and the adjacent plaza. In FY24 the Tourism fund will transfer \$1,338,225 to support these issues from hotel occupancy tax revenues.



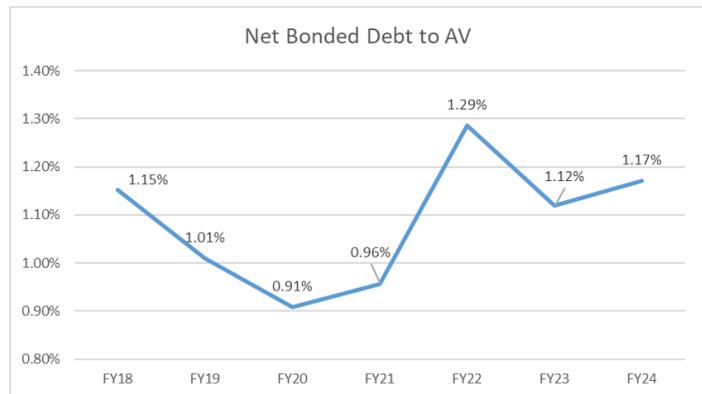
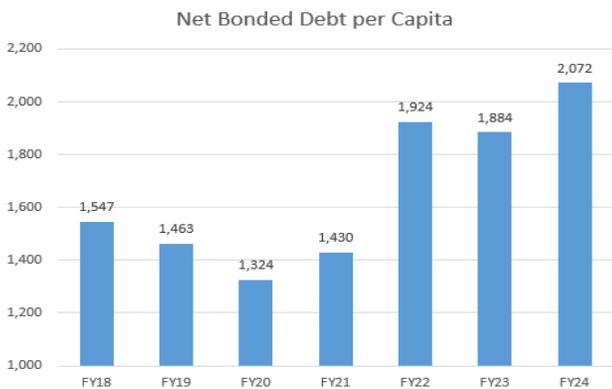
There is also a transfer in from the Enclave at River Park PID for \$102,288 to support debt issued for infrastructure in the development.

The debt service requirement on the current outstanding debt is \$28,976,932 and for the issuance of \$11 million in GO bonds and \$12 million in Certificates of Obligation in FY24, the budget includes \$2,185,000 for anticipated debt service payments, for a total of \$31,161,932. Fiscal fees are budgeted at \$42,500.

Rebates to in-City MUDs and inter-fund transfers total \$2,284,210 based on the 2023 certified tax rolls. Estimated transfer to the Airport for property taxes collected within its borders is \$220,000. Transfers to Enclave at River Park PID are estimated at \$38,370.

The budgeted ending fund balance at 9/30/24 is \$9,458,755, which is \$6,342,561 above the policy requirement of 10% of annual debt service requirements.

For FY24 the ratio of net bonded debt to taxable value is expected to increase from 1.12% to 1.17%, which is a very healthy ratio. The ratio is utilized by bond rating agencies, along with other factors, to evaluate the City's ability to repay debt. Net bonded debt per capita increases from \$1,884 to \$2,072 with the issuance of the GO bonds authorized in 2019 and the TWDB loans finalized in 2022 and 2023.



## **Debt Service Fund – Taxable Debt**

One of the sources of funding for the Smart Financial Centre at Sugar Land is taxable Certificates of Obligation for \$27 million issued in 2014. The taxable CO issue carries the City's AAA bond rating from Standard and Poor's and Fitch Ratings and will not be repaid by property taxes. Lease payments from the Ambassador Theatre Group are structured to support the annual debt service payments and will eventually build a debt service reserve equal to the last four years' debt payments. Payments will be made monthly according to the terms of the thirty-year lease.

### **Fiscal Year 2023**

Total revenues are projected at \$2,256,195. Lease revenue from the Ambassador Theatre Group for the Smart Financial Centre at Sugar Land is projected at \$2,226,195 and includes a prepayment of debt service reserve contributions of \$357,579. Interest income is estimated at \$30,000.

Total debt service payments due in Fiscal Year 2023 are \$1,592,599. Fiscal fees are budgeted at \$750.

The projected ending fund balance at 9/30/23 is \$1,959,831.

### **Fiscal Year 2024**

Total revenues are budgeted at \$1,816,719. Lease revenue from Lease revenue from the Ambassador Theatre Group for the Smart Financial Centre at Sugar Land is budgeted at \$1,776,719. Interest income is estimated at \$40,000.

Total debt service payments due in Fiscal Year 2024 are \$1,588,199. Payments are due in December and June. Fiscal fees are budgeted at \$750.

The budgeted fund balance at 9/30/24 is \$2,187,601.

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

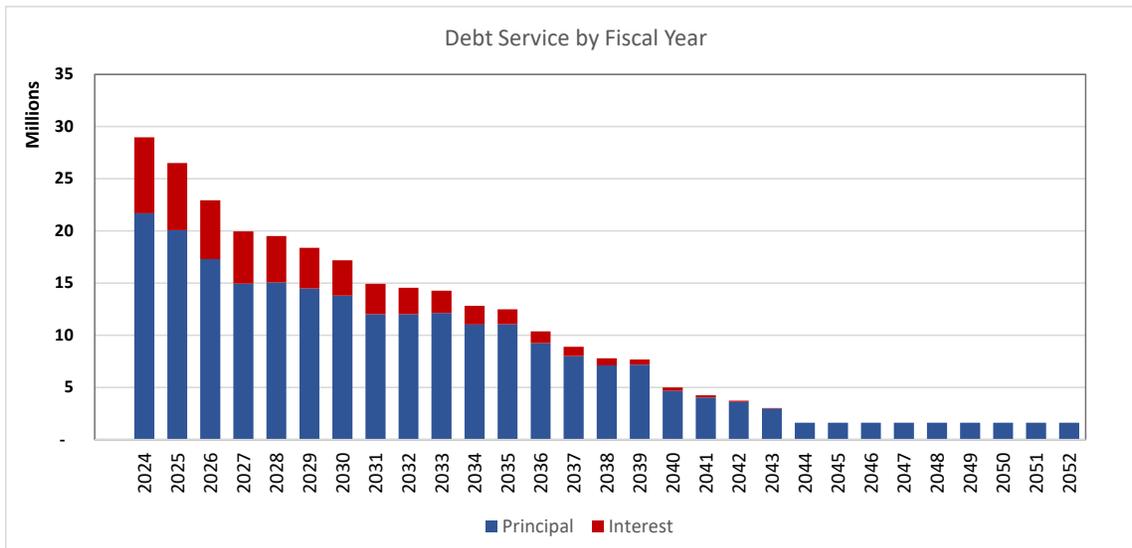
	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>REVENUES</b>						
Current Property Tax	\$ 22,038,117	\$ 26,087,607	\$ 26,087,607	\$ 28,430,684	\$ -	\$ 28,430,684
Delinquent Property Taxes	38,819	40,000	40,000	71,077	-	71,077
Interest on Investments	20,125	360,000	360,000	370,410	-	370,410
Bond Proceeds	8,074	19,095	19,095	-	-	-
Miscellaneous	390	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>22,105,525</b>	<b>26,506,702</b>	<b>26,506,702</b>	<b>28,872,171</b>	<b>-</b>	<b>28,872,171</b>
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
<b>Total Transfers In</b>	<b>5,737,014</b>	<b>5,677,871</b>	<b>5,677,871</b>	<b>5,425,208</b>	<b>-</b>	<b>5,425,208</b>
<b>Total Revenues</b>	<b>27,842,539</b>	<b>32,184,573</b>	<b>32,184,573</b>	<b>34,297,379</b>	<b>-</b>	<b>34,297,379</b>
<b>EXPENDITURES</b>						
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
<b>Total Debt Service</b>	<b>25,372,075</b>	<b>27,703,324</b>	<b>27,703,324</b>	<b>31,204,432</b>	<b>-</b>	<b>31,204,432</b>
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
<b>Total Non-Operating Expenditures</b>	<b>1,832,452</b>	<b>2,322,671</b>	<b>2,322,671</b>	<b>2,542,580</b>	<b>-</b>	<b>2,542,580</b>
<b>Total Expenditures</b>	<b>27,204,528</b>	<b>30,025,995</b>	<b>30,025,995</b>	<b>33,747,012</b>	<b>-</b>	<b>33,747,012</b>
<b>CHANGE IN FUND BALANCE</b>	<b>638,011</b>	<b>2,158,578</b>	<b>2,158,578</b>	<b>550,367</b>	<b>-</b>	<b>550,367</b>
<b>FUND BALANCE - BEGINNING</b>	<b>6,111,798</b>	<b>6,749,809</b>	<b>6,749,809</b>	<b>8,908,387</b>		<b>8,908,387</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 6,749,809</b>	<b>\$ 8,908,387</b>	<b>\$ 8,908,387</b>	<b>\$ 9,458,755</b>	<b>\$ -</b>	<b>\$ 9,458,755</b>
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
<b>REVENUES</b>						
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
<b>EXPENDITURES</b>						
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  
DEBT SERVICE REQUIREMENTS TO MATURITY  
TOTAL OF ALL DEBT OUTSTANDING**

<b>FY Ending September 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
9/30/2024	21,697,806	7,279,126	28,976,932
9/30/2025	20,078,243	6,424,544	26,502,787
9/30/2026	17,305,000	5,638,131	22,943,131
9/30/2027	14,945,000	5,002,940	19,947,940
9/30/2028	15,085,000	4,430,356	19,515,356
9/30/2029	14,490,000	3,884,553	18,374,553
9/30/2030	13,815,000	3,375,276	17,190,276
9/30/2031	12,015,000	2,928,307	14,943,307
9/30/2032	12,025,000	2,527,537	14,552,537
9/30/2033	12,140,000	2,138,822	14,278,822
9/30/2034	11,030,000	1,778,225	12,808,225
9/30/2035	11,060,000	1,439,291	12,499,291
9/30/2036	9,250,000	1,138,013	10,388,013
9/30/2037	7,995,000	893,181	8,888,181
9/30/2038	7,110,000	681,907	7,791,907
9/30/2039	7,185,000	483,628	7,668,628
9/30/2040	4,670,000	320,044	4,990,044
9/30/2041	4,030,000	206,681	4,236,681
9/30/2042	3,625,000	109,363	3,734,363
9/30/2043	2,990,000	31,163	3,021,163
9/30/2044	1,610,000	-	1,610,000
9/30/2045	1,610,000	-	1,610,000
9/30/2046	1,610,000	-	1,610,000
9/30/2047	1,610,000	-	1,610,000
9/30/2048	1,610,000	-	1,610,000
9/30/2049	1,610,000	-	1,610,000
9/30/2050	1,610,000	-	1,610,000
9/30/2051	1,610,000	-	1,610,000
9/30/2052	1,610,000	-	1,610,000
9/30/2053	1,060,000	-	1,060,000
	<b>238,091,049</b>	<b>50,711,086</b>	<b>288,802,135</b>



**CITY OF SUGAR LAND**  
**DEBT SERVICE REQUIREMENTS FOR FY24**  
**OUTSTANDING BOND ISSUES**

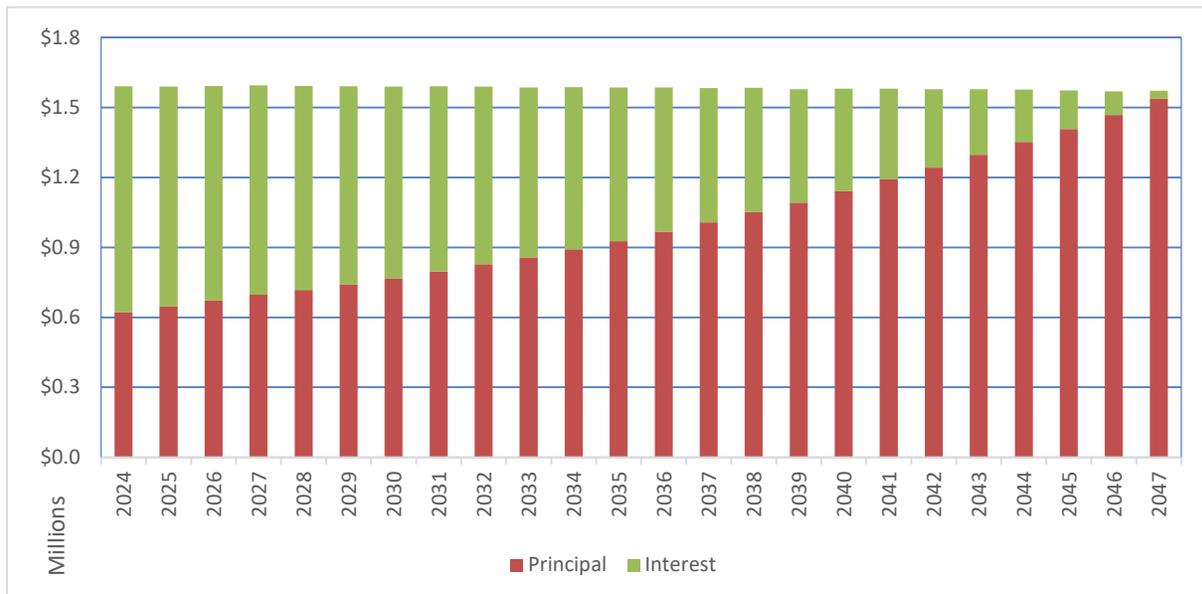
<b>Year</b>	<b>Issue Description</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2013	Combination Tax and Revenue Certificates of Obligation, Series 2013	\$ 1,225,000	\$ 413,131	\$ 1,638,131
2014	Combination Tax and Revenue Certificates of Obligation, Series 2014	320,000	341,300	661,300
2014	General Obligation Refunding Bonds, Series 2014	1,320,000	92,700	1,412,700
2015	Combination Tax and Revenue Certificates of Obligation, Series 2015	695,000	345,981	1,040,981
2015	General Obligation Bonds, Series 2015	615,000	277,519	892,519
2015	Unlimited Tax Refunding Bonds, Series 2015	1,050,000	86,000	1,136,000
2015	General Obligation Refunding Bonds, Series 2015A	1,545,000	186,875	1,731,875
2016	Combination Tax and Revenue Certificates of Obligation, Series 2016	960,000	364,500	1,324,500
2016	General Obligation Refunding Bonds, Series 2016	2,755,000	499,450	3,254,450
2016	Unlimited Tax Refunding Bonds, Series 2016	1,005,000	61,200	1,066,200
2016	General Obligation Bonds, Series 2016A	380,000	139,850	519,850
2017	Combination Tax and Revenue Certificates of Obligation, Series 2017	955,000	492,900	1,447,900
2019	Combination Tax and Revenue Certificates of Obligation, Series 2019	1,105,000	627,306	1,732,306
2019	General Obligation Refunding Bonds, Series 2019	1,020,000	306,350	1,326,350
2019	Combination Tax and Revenue Certificates of Obligation, Series 2019A	625,000	426,869	1,051,869
2019	General Obligation Refunding and Improvement Bonds, Series 2019A	1,595,000	421,825	2,016,825
2021	General Obligation Refunding and Improvement Bonds, Series 2021A	902,806	330,745	1,233,551
2021	General Obligation Bonds, Series 2021A	550,000	-	550,000
2022	Combination Tax and Surplus Revenue CO's, Series 2022	915,000	-	915,000
2022	General Obligation Bonds, Series 2022	640,000	589,750	1,229,750
2022	General Obligation Bonds, Series 2022A	1,390,000	1,274,875	2,664,875
2023	General Obligation Bonds, Series 2023	85,000	-	85,000
2023	Certificates of Obligation, Series 2023A	45,000	-	45,000
<b>Total FY24 Debt Service- Outstanding Bonds</b>		<b>\$ 21,697,806</b>	<b>\$ 7,279,126</b>	<b>\$ 28,976,932</b>

**CITY OF SUGAR LAND  
DEBT SERVICE REQUIREMENTS TO MATURITY  
OUTSTANDING BOND ISSUES**

<b>Year</b>	<b>Issue Description</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2013	Combination Tax and Revenue Certificates of Obligation, Series 2013	\$ 12,250,000	\$ 2,285,391	14,535,391
2014	Combination Tax and Revenue Certificates of Obligation, Series 2014	7,760,000	3,124,100	10,884,100
2014	General Obligation Refunding Bonds, Series 2014	2,610,000	141,750	2,751,750
2015	Combination Tax and Revenue Certificates of Obligation, Series 2015	10,330,000	2,171,478	12,501,478
2015	General Obligation Bonds, Series 2015	8,900,000	1,780,334	10,680,334
2015	Unlimited Tax Refunding Bonds, Series 2015	2,150,000	130,000	2,280,000
2015	General Obligation Refunding Bonds, Series 2015A	4,510,000	492,500	5,002,500
2016	Combination Tax and Revenue Certificates of Obligation, Series 2016	12,470,000	2,396,400	14,866,400
2016	General Obligation Refunding Bonds, Series 2016	12,030,000	1,290,775	13,320,775
2016	Unlimited Tax Refunding Bonds, Series 2016	2,040,000	92,250	2,132,250
2016	General Obligation Bonds, Series 2016A	4,915,000	957,325	5,872,325
2017	Combination Tax and Revenue Certificates of Obligation, Series 2017	13,330,000	3,207,875	16,537,875
2019	Combination Tax and Revenue Certificates of Obligation, Series 2019	15,515,000	4,485,578	20,000,578
2019	General Obligation Refunding Bonds, Series 2019	7,790,000	1,335,175	9,125,175
2019	Combination Tax and Revenue Certificates of Obligation, Series 2019A	13,295,000	3,520,166	16,815,166
2019	General Obligation Refunding and Improvement Bonds, Series 2019A	12,065,000	2,681,850	14,746,850
2021	General Obligation Refunding and Improvement Bonds Series 2021A	8,676,049	2,218,951	10,895,000
2021	General Obligation Bonds, Series 2021A	15,950,000	-	15,950,000
2022	Combination Tax and Surplus Revenue CO's, Series 2022	27,500,000	-	27,500,000
2022	General Obligation Bonds, Series 2022	12,115,000	5,743,100	17,858,100
2022	General Obligation Bonds, Series 2022A	27,790,000	12,656,088	40,446,088
2023	General Obligation Bonds, Series 2023	2,640,000	-	2,640,000
2023	Certificates of Obligation, Series 2023A	1,460,000	-	1,460,000
<b>Total Debt Service- Outstanding Bonds</b>		<b>\$ 238,091,049</b>	<b>\$ 50,711,086</b>	<b>\$ 288,802,135</b>

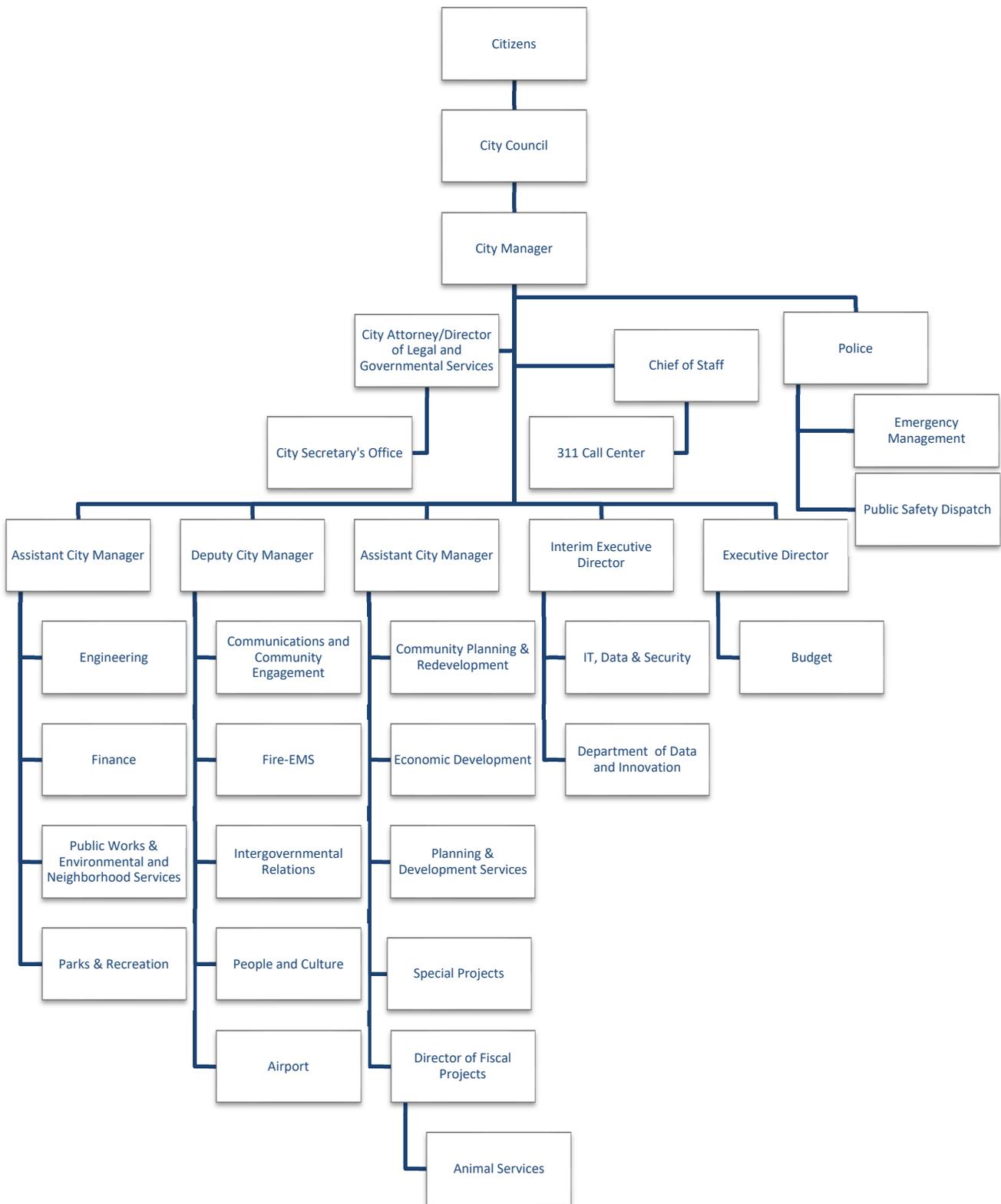
**CITY OF SUGAR LAND  
DEBT SERVICE REQUIREMENTS TO MATURITY  
TOTAL OF ALL DEBT OUTSTANDING - TAXABLE CO'S**

FY Ending September 30	Principal	Interest	Total
2024	620,000	968,199	1,588,199
2025	645,000	942,899	1,587,899
2026	670,000	919,530	1,589,530
2027	695,000	897,768	1,592,768
2028	715,000	874,319	1,589,319
2029	740,000	849,029	1,589,029
2030	765,000	821,933	1,586,933
2031	795,000	793,065	1,588,065
2032	825,000	762,174	1,587,174
2033	855,000	729,090	1,584,090
2034	890,000	694,190	1,584,190
2035	925,000	657,890	1,582,890
2036	965,000	618,643	1,583,643
2037	1,005,000	576,288	1,581,288
2038	1,050,000	532,105	1,582,105
2039	1,090,000	486,095	1,576,095
2040	1,140,000	438,150	1,578,150
2041	1,190,000	388,055	1,578,055
2042	1,240,000	335,810	1,575,810
2043	1,295,000	281,308	1,576,308
2044	1,350,000	224,440	1,574,440
2045	1,405,000	165,208	1,570,208
2046	1,465,000	102,038	1,567,038
2047	1,535,000	34,538	1,569,538
<b>TOTAL</b>	<b>\$ 23,870,000</b>	<b>\$ 14,092,759</b>	<b>\$ 37,962,759</b>



# General Fund Organizational Chart

As of October 1, 2023



# General Fund

The General Fund is used to account for all transactions discretionary in nature which can be allocated based on the needs and priorities of the City. The principal sources of revenue include property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general administration, finance, public works, parks and recreation, community development, environmental and neighborhood services, and public safety. Budgetary fund balance reflects audited fund balance with adjustments for accrued sales and franchise taxes to properly reflect funds available for appropriation during the year.

## Fiscal Year 2023

### Projected Revenues

Total revenues are projected to be \$112,994,211 and \$9,183,822 higher than the original budget. Property Tax revenues projected at \$35,918,730 are in line with the original budget of \$35.91 million. The City has seen sustainably higher performance in Sales Tax collections when compared to budget, with collections projected to be \$49,907,046 which is \$6,608,925 higher than originally budgeted. Interest Income has also seen significant increases from budget, which was conservatively estimated for FY23. Other revenue streams such as Other Taxes, Licenses & Permits, Charges for Services, and Fines & Forfeitures are also projected to come in higher than in the prior fiscal year and original budget.

### Projected Expenditures

Total expenditures are projected to be \$119,728,821, which includes \$111,676,156 in departmental expenditures. Most General Fund departmental expenditures are expected to end the year approximately at budget, with targeted increases driven by adjustments to fixed costs lines such as vehicle repair and maintenance and natural gas. Other additions include funding for the established Department of Data and Innovation, to include both personnel and operating costs. Additionally, targeted reductions were made to both the Economic Development program and electricity costs to allow for additional funding capacity for one-time items in FY23. Non-operating expenditures are projected at \$8,052,665 and includes adjustments to property and liability insurance costs, property tax rebates to in-city MUDs and the final transfer to the Airport Fund for property tax revenue generated by value at the Airport.

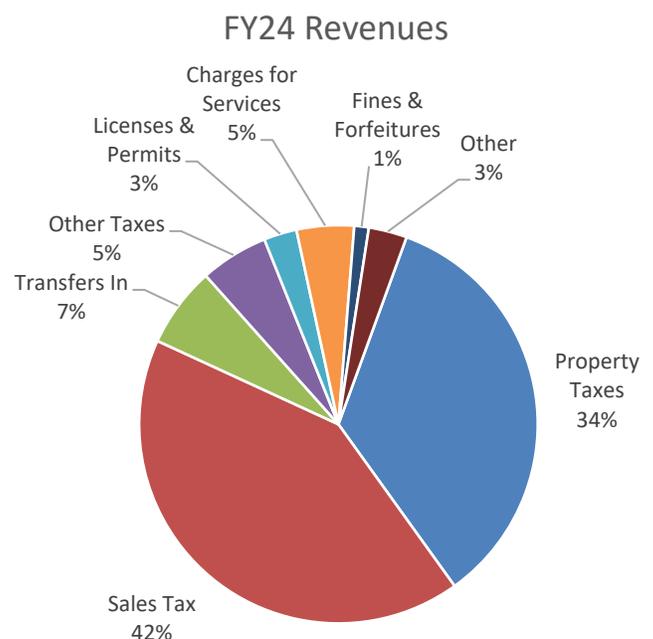
### Projected Fund Balance

The fund balance is projected to be \$38,479,236 as of September 30, 2023. This fund balance is \$14,128,520 over the policy requirement of 25% of recurring expenditures.

## Fiscal Year 2024

### Budgeted Revenues

FY24 budgeted revenues total \$115,606,552. The chart on the right shows a breakdown of General Fund revenues by type. Sales tax revenue of \$48,299,650 represents the largest portion of General Fund operating revenues at 42%. Sales tax revenue is one of the most volatile revenue streams within the City's budget and has become increasingly difficult to forecast after a record high inflationary period. In an effort to balance conservatism and funding flexibility, Sales Tax revenues



have been forecasted using the methodology outlined in the Financial Management Policy Statements, which only projects recurring revenue from the prior year.

Property tax revenue from the operations and maintenance tax rate is budgeted at \$39,928,632, which includes a shift in capacity to the operations and maintenance component within the voter approval tax rate. Property tax revenues include the estimated impact of an approximately \$0.0035 increase in the nominal tax rate to implement 2019 GO bond projects and a 2% increase to the residential Homestead Exemption from 13% to 15%. The adopted M&O tax rate for Tax Year 2023 is \$0.203962.

A total of \$7,561,970 are transferred into the General Fund. This includes transfers from the Utility System Fund, Solid Waste, and Airport Funds as reimbursements for overhead costs as determined by a cost allocation model. A transfer from the Sugar Land Development and Sugar Land 4B Corporations is also made to reimburse costs for Economic Development staff and activities, which includes management fees for capital projects funded by the Corporations.

Other taxes, totaling \$6,395,408, includes mixed beverage taxes and franchise payments the City receives for use of the City’s right-of-way by utility providers. Licenses and Permits revenue is estimated at \$3,090,236. Charges for services is budgeted at \$5,386,187 and include facility rentals, animal adoptions, EMS billing, ETJ fire fees and other user fees. Remaining revenue totals \$4,944,468, which includes fines and forfeitures, intergovernmental, interest income, and other miscellaneous revenues.

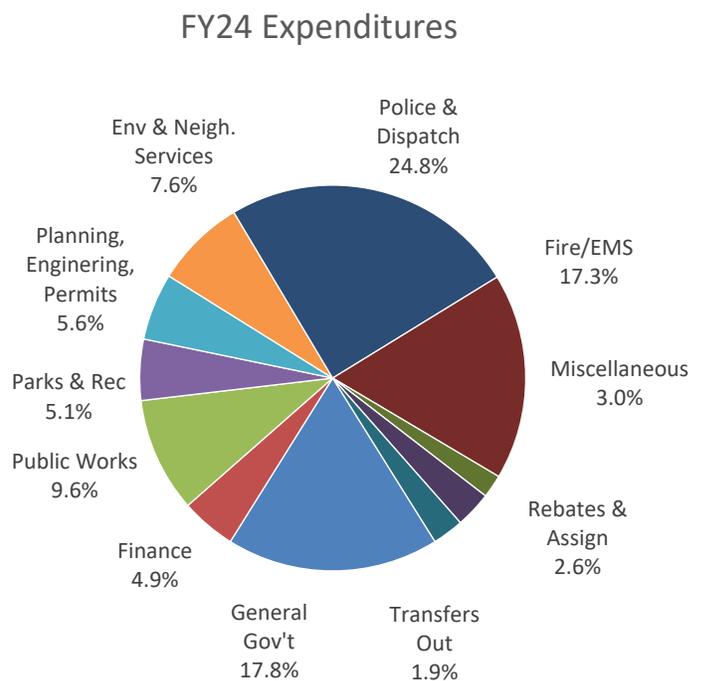
**Budgeted Expenditures**

General Fund FY24 budgeted expenditures total \$121,909,450. Of this amount, \$112,665,196 is for departmental operating expenditures and \$9,244,254 is for non-departmental expenditures including transfers, rebates & assignments, and miscellaneous items.

The base budget of \$108,588,623 funds current personnel costs, including an estimated 5% merit pool for FY24. The base budget also includes \$1,593,664 in base adjustments for increases in contractual obligations, maintenance agreements and increases in software licensing, fuel, and vehicle repair and maintenance.

Changes to departmental expenditures total \$4,076,573 and consist of recurring additions of \$1,225,416 and one-time funding of \$2,851,157.

Priorities for funding in the adopted budget include dedicated funding for the implementation of an organization-wide compensation study, and additional investments to City’s champion workforce include funding for an organization-wide training and professional development program and the implementation of additional certification pays. The adopted budget also incorporates funding for Public Safety equipment, including protective gear and equipment for our firefighters and police officers.



### ***Budgeted Fund Balance***

The ending fund balance of \$32,176,338 is \$5,345,435 greater than the fund balance policy requirement of 25% of recurring budgeted expenditures. The FY24 budget is anticipated to have \$6,302,898 in revenues under expenditures, drawing down fund balance over policy from FY23 to balance the FY24 budget for one-time expenditures. The long-term goal for the fund is to maintain a fund balance over policy requirements throughout the forecast.

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>REVENUES</b>						
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
<b>EXPENDITURES</b>						
General Government	16,754,002	22,273,008	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	12,500,477	12,556,245	11,597,816	114,601	11,712,417
Parks & Recreation	5,638,311	6,098,090	6,101,221	6,136,436	105,000	6,241,436
Community Development	5,484,159	6,968,245	6,973,960	6,729,720	133,998	6,863,718
Environmental & Neighborhood SVC	7,205,747	10,151,854	10,158,523	7,965,699	1,260,168	9,225,867
Police Department	22,398,290	25,333,048	25,261,353	26,616,392	414,000	27,030,392
Public Safety Dispatch	2,907,957	3,356,147	3,360,247	3,091,456	89,000	3,180,456
Fire Department	17,273,276	19,996,712	19,952,871	20,416,539	678,125	21,094,664
Departmental Expenditures	95,402,794	111,739,506	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	2,462,986	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	7,989,315	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	-

GENERAL FUND  
SCHEDULE OF REVENUES

Description	FY23			FY24		
	FY22 Actuals	Current Budget	FY23 Projections	Base Budget	FY24 Changes	FY24 Budget
Property Tax Current	\$ 33,436,450	\$ 35,595,152	\$ 35,595,152	\$ 39,707,331	\$ -	\$ 39,707,331
Property Tax Delinquent	28,584	88,988	88,988	37,663	-	37,663
Property Tax Penalty and Int	255,712	213,114	213,114	162,162	-	162,162
Property Tax Spec Inventory	23,107	21,476	21,476	21,476	-	21,476
<b>Property Taxes</b>	<b>33,743,853</b>	<b>35,918,730</b>	<b>35,918,730</b>	<b>39,928,632</b>	-	<b>39,928,632</b>
Sales Tax	48,250,933	49,907,046	49,907,046	48,299,650	-	48,299,650
<b>Sales Tax</b>	<b>48,250,933</b>	<b>49,907,046</b>	<b>49,907,046</b>	<b>48,299,650</b>	-	<b>48,299,650</b>
Other Tax Mixed Drink	688,689	700,000	700,000	700,000	-	700,000
Other Tax-Franchise Electric	4,108,310	4,108,308	4,108,308	4,056,754	-	4,056,754
Other Tax-Franchise Gas	482,939	550,000	550,000	650,000	-	650,000
Other Tax-Franchise Telecomm	129,623	31,710	31,710	100,710	-	100,710
Other Tax-Franchise Cable TV	773,259	751,406	751,406	751,406	-	751,406
Other Tax-Right of Way	57,834	136,538	136,538	136,538	-	136,538
<b>Other Taxes</b>	<b>6,240,654</b>	<b>6,277,962</b>	<b>6,277,962</b>	<b>6,395,408</b>	-	<b>6,395,408</b>
LP Building	1,899,390	1,999,115	1,999,115	1,999,115	-	1,999,115
LP Infrastructure Review	999	67,158	67,158	10,083	-	10,083
LP Electrical	137,375	142,852	142,852	129,106	-	129,106
LP Irrigation	13,235	10,627	10,627	10,627	-	10,627
LP Health	394,100	-	-	-	-	-
LP Food Health	-	410,760	410,760	410,760	-	410,760
LP HVAC	190,293	194,449	194,449	189,835	-	189,835
LP Late Fees	10,729	11,450	11,450	11,450	-	11,450
LP Liquor	9,240	17,400	17,400	11,145	-	11,145
LP Mowing Liens	53	-	-	-	-	-
LP Plat Fees	6,834	12,374	12,374	12,745	-	12,745
LP Plumbing	151,590	86,563	86,563	78,686	-	78,686
LP Reinspection Fees	11,159	660	660	660	-	660
LP Parking	-	336	336	-	-	-
LP Signs	21,651	22,342	22,342	20,399	-	20,399
LP Flood Zone Development	-	232	232	-	-	-
LP Contractor Registration	32,570	17,183	17,183	17,183	-	17,183
LP Right of Way	6,048	12,634	12,634	12,634	-	12,634
LP Fire Alarm	22,324	-	-	-	-	-
LP Other Fire Code	137,633	160,984	160,984	160,984	-	160,984
LP Solicitor	9,592	10,632	10,632	10,632	-	10,632
LP Land Disturbance Fee	1,859	1,967	1,967	1,528	-	1,528
LP Site Plan Fees	12,788	19,198	19,198	16,010	-	16,010
LP Zoning and Conditional Use	26,958	28,589	28,589	28,589	-	28,589
Penalties	25,744	15,000	15,000	15,000	-	15,000
LP Rental Inspection Fees	348,127	353,826	353,826	353,826	-	353,826
LP Rental Reinspection Fees	55	-	-	-	-	-
<b>Licenses &amp; Permits</b>	<b>3,470,345</b>	<b>3,596,330</b>	<b>3,596,330</b>	<b>3,500,996</b>	-	<b>3,500,996</b>
Svs Chg Reproduction Copies	7,158	6,034	6,034	6,034	-	6,034
Svs Chg Swim Pool Admission	13,881	15,662	15,662	15,662	-	15,662
Svs Chg Facility Usage Cards	54,387	55,713	55,713	51,714	-	51,714
Svs Chg Swim Pool Rent	1,337	1,791	1,791	1,488	-	1,488
Svs Chg Building Rent	93,109	112,363	112,363	102,251	-	102,251
Svs Chg Community Event Recreat	2,105	5,735	5,735	29,735	-	29,735
Svs Chg Athletic Leagues	21,263	19,119	19,119	19,119	-	19,119
Svs Chg Pavilion Rent	53,346	56,264	56,264	56,264	-	56,264
Svs Chg Camp Programs	-	115,361	115,361	115,361	-	115,361
Svs Chgs from Engineering	500	500	500	-	-	-
Svs Chg Light Fees	-	113,245	113,245	20,958	-	20,958
Svs Chg Leisure Classes	31,802	64,445	64,445	125,000	-	125,000
Svs Chg Athletic Field Rent	10,283	21,002	21,002	21,002	-	21,002
Svs Chg Senior Programs	10,365	9,815	9,815	9,310	-	9,310
Svs Chg Dangerous Dog License	110	-	-	-	-	-
Svs Chg Animal Adoption	-	11,660	11,660	11,660	-	11,660
Svs Chg Animal Impound	1,098	1,173	1,173	1,173	-	1,173
Svs Chg False Alarm Fees	59,450	59,850	59,850	59,850	-	59,850
Svs Chg Accident Reports	3,186	2,994	2,994	2,994	-	2,994
Leased Facilities Premises	203	-	-	-	-	-

**GENERAL FUND  
SCHEDULE OF REVENUES**

Description	FY22	FY23	FY23	FY24	FY24	FY24
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
Lease Revenue GO APE	-	3,000	3,000	-	-	-
Svs Chg Finger Printing	3,360	3,020	3,020	2,830	-	2,830
Svs Chg Fire Protection Fees	1,235,074	1,343,109	1,343,109	1,383,402	-	1,383,402
Svs Chg EMS	2,545,650	2,881,983	2,881,983	2,939,623	-	2,939,623
<b>Charges for Services</b>	<b>4,147,667</b>	<b>4,903,836</b>	<b>4,903,836</b>	<b>4,975,428</b>	-	<b>4,975,428</b>
Fines Admin Court Fees	54,750	62,248	62,248	59,899	-	59,899
Fines City Portion DPS Fee	5,906	6,377	6,377	6,377	-	6,377
Fines Child Safety	138,921	148,677	148,677	148,677	-	148,677
Fines Commercial Vehicles	15,060	14,845	14,845	11,986	-	11,986
Fines Municipal Court	873,032	1,000,152	1,000,152	1,000,152	-	1,000,152
Fines Judicial Efficiency	1,814	1,880	1,880	1,880	-	1,880
Fines Warrants	95,564	112,359	112,359	112,359	-	112,359
Fines Online Convenience Fee	10,814	12,103	12,103	11,786	-	11,786
<b>Fines &amp; Forfeitures</b>	<b>1,195,861</b>	<b>1,358,640</b>	<b>1,358,640</b>	<b>1,353,115</b>	-	<b>1,353,115</b>
Operating Contribution Nongov	120,109	176,302	176,302	178,976	-	178,976
Misc. Operating Revenue	73,684	60,760	60,760	47,641	-	47,641
Other Rev-Unclaimed Property	827	-	-	-	-	-
Other Rev-Insurance Recovery	416,008	363,644	363,644	374,131	-	374,131
OFS Sale of Cap Assets	99,728	39,852	39,852	-	-	-
OFS Sale of NonCap Assets	165,750	13,000	13,000	13,000	-	13,000
Reimbursements	248,942	155,464	155,464	134,375	-	134,375
Customer Over/Short	(8)	-	-	-	-	-
<b>Other</b>	<b>1,125,040</b>	<b>809,021</b>	<b>809,021</b>	<b>748,123</b>	-	<b>748,123</b>
Operating Contribution Federal	2,771,454	116,798	116,798	94,415	-	94,415
Operating Contribution O. Gov	16,680	90,118	90,118	8,633	-	8,633
Intergov TIRZ 1	72,594	80,139	80,139	83,000	-	83,000
Intergov TIRZ 3	6,472	11,236	11,236	11,573	-	11,573
Intergov TIRZ 4	12,441	11,674	11,674	12,024	-	12,024
Intergov SL4B	635,374	912,768	912,768	958,072	-	958,072
<b>Intergovernmental</b>	<b>3,515,015</b>	<b>1,222,734</b>	<b>1,222,734</b>	<b>1,167,717</b>	-	<b>1,167,717</b>
Interest Earnings	376,603	1,675,513	1,675,513	1,675,513	-	1,675,513
Unrealized Gain/Loss Invest	(817,420)	-	-	-	-	-
<b>Interest Income</b>	<b>(440,817)</b>	<b>1,675,513</b>	<b>1,675,513</b>	<b>1,675,513</b>	-	<b>1,675,513</b>
Trf from 104 for Admin. Svcs	549,150	-	-	871,357	-	871,357
Trf in SLA	-	828,658	828,658	-	-	-
Svs Chg Fr Utility Fund	4,763,841	4,795,724	4,795,724	4,939,596	-	4,939,596
Svs Chg Fr Airport	1,196,627	1,202,581	1,202,581	1,238,658	-	1,238,658
Svs Chg Fr Solid Waste	194,209	197,436	197,436	203,359	-	203,359
Trf in Solid Waste	300,000	300,000	300,000	309,000	-	309,000
<b>Transfers In</b>	<b>7,003,828</b>	<b>7,324,399</b>	<b>7,324,399</b>	<b>7,561,970</b>	-	<b>7,561,970</b>
<b>GRAND TOTAL</b>	<b>\$ 108,252,378</b>	<b>\$ 112,994,211</b>	<b>\$ 112,994,211</b>	<b>\$ 115,606,552</b>	<b>\$ -</b>	<b>\$ 115,606,552</b>

**GENERAL FUND  
SUMMARY OF EXPENDITURES**

Description	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Mayor & City Council	\$ 229,086	\$ 227,083	\$ 227,083	\$ 583,745	\$ -	\$ 583,745
City Manager	800,205	877,441	852,441	1,137,290	-	1,137,290
Assistant City Managers	1,364,208	1,399,751	1,399,751	1,638,199	17,000	1,655,199
Emergency Management	397,300	372,045	372,045	373,194	-	373,194
Office of Intergovernmental Relations	316,866	371,925	371,925	272,469	-	272,469
Strategic Planning & Philanthropy	67,770	80	80	200	-	200
Budget & Strategy	535,873	979,033	979,033	1,114,991	-	1,114,991
City Secretary	986,135	1,184,176	1,184,176	1,046,772	-	1,046,772
Public Affairs	532,579	992,785	992,785	568,783	-	568,783
311 Contact Center	587,602	689,306	689,306	681,220	-	681,220
Community Engagement	996,797	1,214,091	1,214,091	1,241,622	42,000	1,283,622
Human Resources	1,683,402	1,789,210	1,789,414	1,739,102	-	1,739,102
Risk Management	201,910	219,218	219,318	218,833	36,000	254,833
Training and Development	-	-	-	-	200,000	200,000
City Attorney	1,004,031	1,232,550	1,232,550	1,230,120	-	1,230,120
Information Technology	5,190,244	7,109,980	7,111,480	5,775,385	120,000	5,895,385
Data and Innovation	820,827	981,939	981,939	1,212,599	294,866	1,507,465
What Works Cities	-	355,067	355,067	-	-	-
Economic Development	1,039,166	2,277,326	2,277,326	1,636,546	500,000	2,136,546
<b>General Government</b>	<b>16,754,002</b>	<b>22,273,008</b>	<b>22,249,813</b>	<b>20,471,069</b>	<b>1,209,866</b>	<b>21,680,935</b>
Finance Administration	1,520,889	1,712,556	1,712,556	1,933,650	-	1,933,650
Accounting	1,211,668	1,469,899	1,469,899	1,766,732	-	1,766,732
Purchasing	493,675	657,486	657,486	564,818	-	564,818
Municipal Court	1,174,990	1,221,985	1,221,985	1,298,297	71,815	1,370,112
<b>Finance</b>	<b>4,401,222</b>	<b>5,061,925</b>	<b>5,061,925</b>	<b>5,563,496</b>	<b>71,815</b>	<b>5,635,311</b>
Public Works Administration	712,504	938,106	939,193	525,146	-	525,146
Street & Drainage Maintenance	5,759,467	4,187,896	4,191,824	3,860,008	114,601	3,974,609
ROW Maintenance	2,402,206	2,772,342	2,809,217	2,623,794	-	2,623,794
Traffic Operations	4,465,652	4,602,133	4,616,011	4,588,868	-	4,588,868
<b>Public Works</b>	<b>13,339,831</b>	<b>12,500,477</b>	<b>12,556,245</b>	<b>11,597,816</b>	<b>114,601</b>	<b>11,712,417</b>
Parks Administration	679,390	742,651	712,651	758,236	-	758,236
Development & Maintenance	3,325,732	3,237,965	3,271,096	3,522,692	65,000	3,587,692
Special Events	632,142	757,199	757,199	463,705	40,000	503,705
Recreation & Athletics	427,319	705,790	699,790	639,880	-	639,880
Senior Programs	298,264	301,793	307,793	343,404	-	343,404
Imperial Park	275,462	352,693	352,693	408,519	-	408,519
<b>Parks &amp; Recreation</b>	<b>5,638,311</b>	<b>6,098,090</b>	<b>6,101,221</b>	<b>6,136,436</b>	<b>105,000</b>	<b>6,241,436</b>
Planning Administration	211,638	223,261	223,461	338,770	-	338,770
Planning & Development	566,569	600,587	600,587	842,246	-	842,246
Long Range Planning	549,617	898,757	899,757	333,287	100,000	433,287
Permits	733,362	903,287	903,287	651,150	-	651,150
Inspections	565,818	697,393	701,130	930,886	33,998	964,884
City Engineer	2,857,175	3,554,034	3,554,811	3,538,861	-	3,538,861
Asset Management	(20)	90,925	90,925	94,520	-	94,520
<b>Community Development</b>	<b>5,484,159</b>	<b>6,968,245</b>	<b>6,973,960</b>	<b>6,729,720</b>	<b>133,998</b>	<b>6,863,718</b>
ENS Administration	546,583	553,091	553,091	566,586	-	566,586
Fleet Services	877,424	1,227,553	1,227,553	1,136,582	137,000	1,273,582
Facilities Management	3,422,147	5,913,159	5,909,768	3,232,780	1,123,168	4,355,948
Animal Services	1,149,666	1,257,454	1,263,067	1,800,191	-	1,800,191
Stormwater Management	180,004	64,461	64,461	3,190	-	3,190
Food Inspection	338,957	353,118	353,655	387,967	-	387,967
Code Enforcement	415,284	499,349	502,181	539,982	-	539,982
Rental Registration	275,681	283,667	284,747	298,421	-	298,421
<b>Environmental &amp; Neighborhood SVC</b>	<b>7,205,747</b>	<b>10,151,854</b>	<b>10,158,523</b>	<b>7,965,699</b>	<b>1,260,168</b>	<b>9,225,867</b>
Police Administration	1,039,570	1,128,984	1,128,984	1,724,698	-	1,724,698
Staff Services	2,474,957	2,746,490	2,746,449	2,923,437	-	2,923,437
Professional Services	1,725,990	1,822,972	1,771,740	2,277,757	355,000	2,632,757
Patrol	13,132,777	15,139,560	15,130,093	15,020,526	59,000	15,079,526
Criminal Investigations	3,641,463	3,941,661	3,930,706	4,073,122	-	4,073,122

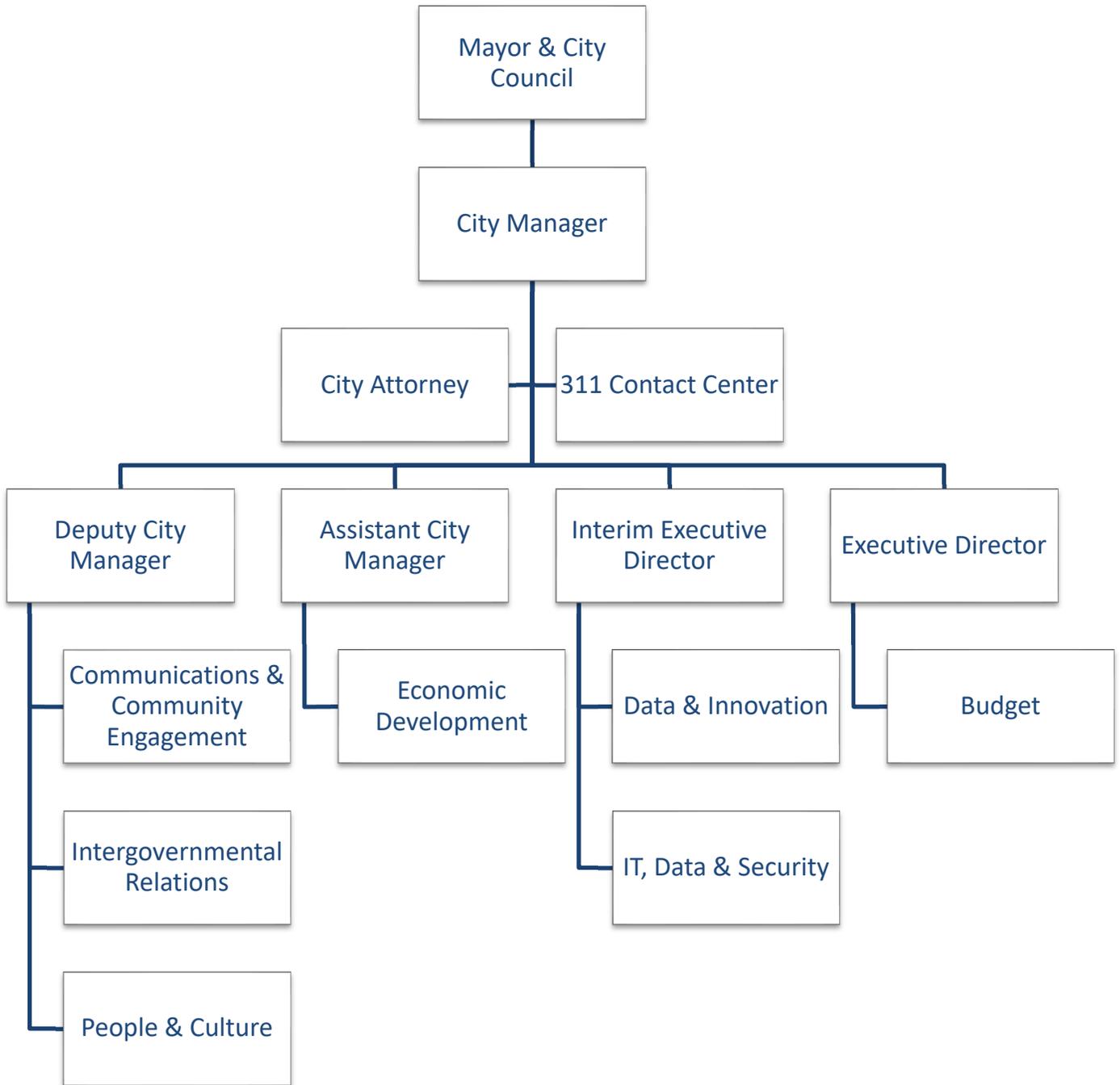
**GENERAL FUND  
SUMMARY OF EXPENDITURES**

Description	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Detention Center	364,944	471,479	471,479	560,112	-	560,112
TCLEOSE Training	-	60,574	60,574	10,189	-	10,189
SWAT	18,588	21,328	21,328	26,550	-	26,550
<b>Police Department</b>	<b>22,398,290</b>	<b>25,333,048</b>	<b>25,261,353</b>	<b>26,616,392</b>	<b>414,000</b>	<b>27,030,392</b>
PS Dispatch	2,907,957	3,356,147	3,360,247	3,091,456	89,000	3,180,456
<b>Public Safety Dispatch</b>	<b>2,907,957</b>	<b>3,356,147</b>	<b>3,360,247</b>	<b>3,091,456</b>	<b>89,000</b>	<b>3,180,456</b>
Fire Administration	729,040	846,872	846,872	892,344	-	892,344
Emergency Services	15,594,075	18,028,989	17,984,980	18,296,391	678,125	18,974,516
Prevention & Investigation	950,162	1,120,850	1,121,019	1,227,803	-	1,227,803
<b>Fire Department</b>	<b>17,273,276</b>	<b>19,996,712</b>	<b>19,952,871</b>	<b>20,416,539</b>	<b>678,125</b>	<b>21,094,664</b>
<b>Total Operating Expenditures</b>	<b>95,402,794</b>	<b>111,739,506</b>	<b>111,676,156</b>	<b>108,588,623</b>	<b>4,076,573</b>	<b>112,665,196</b>
Transfers to Other Funds	2,069,500	2,684,832	2,684,832	2,369,043	-	2,369,043
Miscellaneous	1,169,959	2,462,986	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
<b>Total Non-Operating</b>	<b>5,810,307</b>	<b>7,989,315</b>	<b>8,052,665</b>	<b>6,259,254</b>	<b>2,985,000</b>	<b>9,244,254</b>
<b>Total Expenditures</b>	<b>\$ 101,213,101</b>	<b>\$ 119,728,821</b>	<b>\$ 119,728,821</b>	<b>\$ 114,847,877</b>	<b>\$ 7,061,573</b>	<b>\$ 121,909,450</b>

# General Government Organizational Chart

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*As of October 1, 2023*



# Mayor and City Council

## Mission, Goals and Objectives

The **Mayor and City Council** provide direction to the City Manager and staff to achieve service level objectives. The long-range vision of the City is established by adopting goals, objectives, and strategies.

## Services Provided

Two regular City Council meetings are held each month on the first and third Tuesday, as well as a workshop on the fourth Tuesday of the month. The Mayor and City Council adopt policies and may modify policy recommendations from the City Manager. The annual budget and five-year CIP, filed by the City Manager, is reviewed by the Mayor and City Council through a series of workshops and public hearings and is adopted by ordinance per the City's charter requirements.

## FY24 Changes

There were no recurring or one-time additions added through the FY24 Budget.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Mayor and City Council	All	1

## Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1 % of Residents that love calling Sugar Land home	New	New	95%	96%	97%

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 183,431	\$ 183,578	\$ 183,578	\$ 528,140	\$ -	\$ 528,140
Supplies	5,429	3,274	3,274	3,274	-	3,274
Professional Services	2,216	5,200	5,200	11,800	-	11,800
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	38,010	35,031	35,031	40,531	-	40,531
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 229,086</b>	<b>\$ 227,083</b>	<b>\$ 227,083</b>	<b>\$ 583,745</b>	<b>\$ -</b>	<b>\$ 583,745</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Mayor & City Council	-	3.25	-	3.25	-	3.25
<b>Category Totals</b>	<b>-</b>	<b>3.25</b>	<b>-</b>	<b>3.25</b>	<b>-</b>	<b>3.25</b>

# City Manager

## Mission, Goals and Objectives

The **City Manager** is appointed by City Council and serves as Chief Executive Officer of the City. The City Manager is responsible for making recommendations to City Council, filing the annual budget, five-year CIP, strategic project work plan and five-year financial forecast, and providing leadership and direction to City staff to achieve City Council goals and objectives.

## Programs of Service

On a day-to-day basis, the **City Manager** focuses on “Responsible City Government,” as evidenced by the emphasis on implementing City Council direction, managing the City organization through the appointment and removal of employees, and encouraging citizen engagement and education.

The **311 Contact Center’s** mission is to provide a prompt and courteous customer service experience to Sugar Land residents, visitors, and businesses seeking general information and in turn, help deploy City resources more efficiently. 311 serves as a single point of entry for and resolution of information and service requests for multiple departments, enables improved government service delivery via effective data reporting and supports emergency response for Emergency Management and the community through responsive and effective collaboration.

## FY24 Changes

There were no recurring or one-time additions added through the FY24 Budget.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
City Manager	All	1
311 Contact Center	All	2

## Performance Measures

	Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1	Resident Satisfaction Rate	New	New	92%	90%	90%
2	311 Average Wait Time					
	Main	2min 28s	1min 42s	1min 20s	1min	45s
	311	2min 5s	1min 41s	1min 10s	1min	45s
	Animal Services	1min 54s	1min 48s	1min 40s	1 min 25s	1min
	Environmental & Neighborhood Services	2min 37s	2min	1min 35s	1min	1min
	Parks Administration	1min 52s	1min 45s	1min 35s	1min 20s	1min
	Public Works	2min 52s	2min 25s	2min	1min 45s	1min 20s

<b>Summary by Category</b>	<b>FY22 Actuals</b>	<b>FY23 Current Budget</b>	<b>FY23 Projections</b>	<b>FY24 Base Budget</b>	<b>FY24 Changes</b>	<b>FY24 Budget</b>
Salary & Benefits	\$ 690,907	\$ 620,468	\$ 620,468	\$ 945,738	\$ -	\$ 945,738
Supplies	11,714	115,283	90,283	63,663	-	63,663
Professional Services	1,992	19,195	19,195	10,700	-	10,700
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	95,592	122,495	122,495	117,189	-	117,189
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 800,205</b>	<b>\$ 877,441</b>	<b>\$ 852,441</b>	<b>\$ 1,137,290</b>	<b>\$ -</b>	<b>\$ 1,137,290</b>

<b>FTE Count</b>	<b>FY22 Budget</b>	<b>FY23 Current Budget</b>	<b>FY23 Adjustments</b>	<b>FY24 Base Budget</b>	<b>FY24 Adjustment</b>	<b>FY24 Budget</b>
City Manager	3.00	3.00	4.00	7.00	-	7.00
<b>Category Totals</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

# Assistant City Managers

## Mission, Vision and Objectives

The **Assistant City Managers** provide executive oversight, guidance, and support to respective departments to ensure the priorities of the City are understood and achieved. The Assistant City Managers serve on behalf of the City Manager in managing projects, assignments, and representing the organization and the community. The Assistant City Managers also act in place of the City Manager in his absence.

## FY24 Changes

A total of \$17,000 in one-time additions for one additional year of Qualtrics survey platform.

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 1,148,958	\$ 1,188,518	\$ 1,188,518	\$ 1,553,011	\$ -	\$ 1,553,011
Supplies	7,117	15,074	15,074	8,839	-	8,839
Professional Services	169,544	133,350	133,350	5,458	17,000	22,458
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	38,589	62,809	62,809	70,891	-	70,891
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 1,364,208</b>	<b>\$ 1,399,751</b>	<b>\$ 1,399,751</b>	<b>\$ 1,638,199</b>	<b>\$ 17,000</b>	<b>\$ 1,655,199</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Assistant City Managers	6.00	6.00	1.00	7.00	-	7.00
<b>Category Totals</b>	<b>6.00</b>	<b>6.00</b>	<b>1.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

# Intergovernmental Relations

## Mission, Goals and Objectives

The Office of Intergovernmental Relations is responsible for regional, local, state and federal intergovernmental relations, including the development of legislative agendas, coordination of information and monitoring of relationships through the ambassador program. The Office is also responsible for maintaining relationships with private utility providers within the City.

## FY24 Changes

There were no recurring or one-time additions added during FY24.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Intergovernmental Relations	Government: Respected & Influential	1, 2
	Economy: Thriving & Vibrant	2, 3

## Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1 # of Bills Tracked During State Legislative Session	577	N/A	464	N/A	500
2 # of Grants Identified	New	New	15	15	15
3 Funding from State or Federal Government Appropriations	New	\$4,000,000	\$38,000,000	\$2,000,000	\$2,000,000

### Funding from State or Federal Government Appropriations

This measure reflects the amount of money the City receives from state and federal budgets.

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 142,684	\$ 148,143	\$ 148,143	\$ 171,187	\$ -	\$ 171,187
Supplies	5,846	8,840	8,840	8,840	-	8,840
Professional Services	144,941	185,200	185,200	65,200	-	65,200
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	23,394	29,742	29,742	27,242	-	27,242
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 316,866</b>	<b>\$ 371,925</b>	<b>\$ 371,925</b>	<b>\$ 272,469</b>	<b>\$ -</b>	<b>\$ 272,469</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Intergovernmental Relations	1.00	1.00	-	1.00	-	1.00
<b>Category Totals</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>

# Budget & Strategy

## Mission, Goals and Objectives

To prepare a balanced annual budget that delivers community and organizational needs while supporting the strategic priorities of the city and to increase efficiencies of city services through research, policy analysis, and long-range planning strategies.

## Services Provided

**Budget** oversees the budget process and provides assistance to departments regarding budgeting and financial analysis.

**Strategic Planning** is responsible for the development of the citywide strategic plan and the management of its execution and modification.

## FY24 Changes

There were no recurring or one-time additions for FY24.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
<b>Budget</b>	Finance: Strong & Viable	1-3
<b>Strategic Planning</b>	All	4

## Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1 # of Internal Service Requests	New	New	1,300	1,100	900
2 Receiving Government Finance Officers Association Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes
3 Average Time to Complete Transfer Requests	New	New	36 hours	24 hours	24 hours
4 Percentage of Departments Tracking Performance Measures	New	New	100%	100%	100%

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 475,053	\$ 736,863	\$ 736,863	\$ 1,025,926	\$ -	\$ 1,025,926
Supplies	4,473	49,771	43,782	4,112	-	4,112
Professional Services	39,250	51,310	57,298	17,485	-	17,485
Repairs & Maintenance	-	17,939	17,939	-	-	-
Purchased Services	17,097	123,151	123,151	67,467	-	67,467
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 535,873</b>	<b>\$ 979,033</b>	<b>\$ 979,033</b>	<b>\$ 1,114,991</b>	<b>\$ -</b>	<b>\$ 1,114,991</b>

# Budget & Strategy

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<b>FTE Count</b>	<b>FY22 Budget</b>	<b>FY23 Current Budget</b>	<b>FY23 Adjustments</b>	<b>FY24 Base Budget</b>	<b>FY24 Adjustment</b>	<b>FY24 Budget</b>
Budget & Strategy	7.00	7.00	1.00	8.00	-	8.00
<b>Category Totals</b>	<b>7.00</b>	<b>7.00</b>	<b>1.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>

# City Secretary

## Mission, Goals and Objectives

Act as stewards of open and accountable government, committed to uphold statutory principles, serve as guardians of the municipal legislative processes and official information, practice integrity, and provide excellent service that respects the uniqueness and diversity of the City organization and the community.

## Services Provided

The Office of the **City Secretary** is responsible for three primary functions: legislative service, records management, and public information services. Legislative services include managing and coordinating all public meetings, elections, ordinance codification, contract execution, legal notice publications, crafting recognitions and proclamations, policy adoption, and board and commission appointments. For records management, the department maintains a centralized records center archive, an electronic document management system, and a database for vehicle registration and property documents. The department also facilitates record disposition. Public information services provided by the department include response to open records requests, and standardized guidelines for City Hall displays and meeting presentations.

## FY24 Changes

There were no additions to the FY24 budget for the Office of the City Secretary.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
City Secretary	All	1, 2

## Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1 Open Records Request	2,449	2,196	2,300	3,000	3,200
2 Records Management	9,768	13,762	16,000	18,200	20,000

### Open Records Requests

The Texas Public Information Act insures people the right of access to government information. As the stewards of open government for the City, the performance measure is to reassure the public the City Secretary is administering requests for records in accordance to the local and state statutes.

### Records Management

With the migration of records management software from one system to another, the Office of the City Secretary will track the file integration. The goal of the extraction from the retired software system to the new is to have 100% of permanent records converted successfully.

# City Secretary

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 785,124	\$ 813,050	\$ 813,050	\$ 738,346	\$ -	\$ 738,346
Supplies	79,852	114,061	114,061	113,630	-	113,630
Professional Services	11,341	74,990	74,990	56,648	-	56,648
Repairs & Maintenance	2,214	24,153	24,153	753	-	753
Purchased Services	107,606	157,922	157,922	137,395	-	137,395
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 986,135</b>	<b>\$ 1,184,176</b>	<b>\$ 1,184,176</b>	<b>\$ 1,046,772</b>	<b>\$ -</b>	<b>\$ 1,046,772</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
City Secretary	9.00	9.00	0.50	9.50	-	9.50
<b>Category Totals</b>	<b>9.00</b>	<b>9.00</b>	<b>0.50</b>	<b>9.50</b>	<b>-</b>	<b>9.50</b>

# Communications and Community Engagement

## Mission, Goals and Objectives

Communications and Community Engagement provides timely and dependable information, equitable public engagement, strategy, and advocacy services to the people of Sugar Land, their City Council and other City departments so they can prosper, build trusting relationships and influence the future of their community.

## Services Provided

The **Communications** team is responsible for providing accurate, responsive and timely information to citizens and the public through a variety of communication tools including publications, website, SLTV16, social media, media relations, public safety and emergency communications; also facilitate and serve as a resource to City departments to manage their individual communication needs effectively and efficiently.

The **Community Engagement** team is responsible for connecting, educating, engaging and empowering the residents of the City of Sugar Land. They manage the 'Serve Sugar Land' volunteer program in addition to numerous citizen engagement opportunities; as well as, provide resources for residents to register concerns and receive information, serving as a portal for resident contact.

## FY24 Changes

There was a total of \$42,000 in recurring additions in the FY24 Budget for AIChatBot.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
<b>Communications</b>	Government: Respected & Influential	1, 2
<b>Community Engagement</b>	People: Welcoming & Engaged	3

## Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1 # of Social Media Impressions	5,205,514	4,114,559	4,514,739	4,731,742	5,441,503
2 # of Website Visits	2,686,325	2,225,000	2,200,000	2,200,000	2,200,000
3 # of Hours Volunteered	11,031	16,541	20,000	23,000	25,000

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 900,891	\$ 1,001,856	\$ 1,001,856	\$ 1,087,612	\$ -	\$ 1,087,612
Supplies	4,445	29,323	29,323	18,663	-	18,663
Professional Services	36,263	91,000	91,000	56,000	-	56,000
Repairs & Maintenance	653	450	450	450	-	450
Purchased Services	54,546	91,462	91,462	78,897	42,000	120,897
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 996,797</b>	<b>\$ 1,214,091</b>	<b>\$ 1,214,091</b>	<b>\$ 1,241,622</b>	<b>\$ 42,000</b>	<b>\$ 1,283,622</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Community Engagement	10.00	10.00	-	10.00	-	10.00
<b>Category Totals</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>

# Communications and Community Engagement

## Public Affairs

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 518,574	\$ 656,432	\$ 656,432	\$ 531,334	\$ -	\$ 531,334
Supplies	11,706	325,753	325,753	25,149	-	25,149
Professional Services	491	2,500	2,500	3,500	-	3,500
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	1,808	8,100	8,100	8,800	-	8,800
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 532,579</b>	<b>\$ 992,785</b>	<b>\$ 992,785</b>	<b>\$ 568,783</b>	<b>\$ -</b>	<b>\$ 568,783</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Public & Government Affairs	2.00	2.00	(2.00)	-	-	-
Public Affairs	3.00	3.00	-	3.00	-	3.00
<b>Category Totals</b>	<b>5.00</b>	<b>5.00</b>	<b>(2.00)</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Community Engagement	\$ 996,797	\$ 1,214,091	\$ 1,214,091	\$ 1,241,622	\$ 42,000	\$ 1,283,622
Public & Government Affairs	-	-	-	-	-	-
Public Affairs	532,579	992,785	992,785	568,783	-	568,783
<b>Category Totals</b>	<b>\$ 1,529,376</b>	<b>\$ 2,206,876</b>	<b>\$ 2,206,876</b>	<b>\$ 1,810,405</b>	<b>\$ 42,000</b>	<b>\$ 1,852,405</b>

# People & Culture

## Mission, Goals and Objectives

The Department of People & Culture provides exceptional service, resources and support to the future, current and past employees of the City of Sugar Land through consistent and inclusive practices; fair and essential policies; competitive pay; meaningful benefits; development, learning and engagement opportunities; and a safe working environment.

## Services Provided

**People & Culture** is responsible for recruitment, total compensation, organization development, health and wellness, leave administration, employee policies and procedures, and employee recognition for all City departments.

**Risk Management** oversees the City’s insurance program for workers’ compensation, property, auto, crime, and all lines of liabilities, as well as the review of contractual insurance requirements, claims management, and the safety and loss prevention program.

## FY24 Changes

There were no changes to People & Culture for FY24. Risk Management received an additional \$36,000 which included \$20,000 in recurring and \$16,000 in one-time funding for Automatic External Defibrillators (AEDs) for FY24. Additionally, \$200,000 in recurring funding was added for the establishment of the Training & Development division of People & Culture.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Human Resources	People: Welcoming & Engaged	1,2,3,4,5
Risk Management	People: Welcoming & Engaged, Community: Safe & Secure	6,7

## Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
<b>Type of Measure:</b>					
1 Turnover %	12.26%	14.50%	12.00%	11.00%	10.00%
2 # of Job Postings (Includes Reposting of Same Positions)	160	199	198	150	150
3 # of Applications Reviewed	6226	5395	9323	5500	5500
4 % of Job Applications Reviewed within 3 Days	100%	100%	100%	100%	100%
5 # of Wellness & Engagement Events & Initiatives	58	60	65	70	75
6 # of Workers Compensation Claims	187	159	100	100	100
7 # of Auto Claims	67	61	50	50	50

## People & Culture

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 1,211,819	\$ 1,221,782	\$ 1,221,782	\$ 1,399,398	\$ -	\$ 1,399,398
Supplies	131,766	129,729	129,729	95,233	-	95,233
Professional Services	164,181	268,933	268,933	60,500	-	60,500
Repairs & Maintenance	517	996	1,200	1,200	-	1,200
Purchased Services	175,119	167,771	167,771	182,771	-	182,771
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 1,683,402</b>	<b>\$ 1,789,210</b>	<b>\$ 1,789,414</b>	<b>\$ 1,739,102</b>	<b>\$ -</b>	<b>\$ 1,739,102</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Human Resources	11.00	11.25	2.75	14.00	1.00	15.00
<b>Category Totals</b>	<b>11.00</b>	<b>11.25</b>	<b>2.75</b>	<b>14.00</b>	<b>1.00</b>	<b>15.00</b>

## Risk Management

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 171,959	\$ 172,229	\$ 172,229	\$ 182,744	\$ -	\$ 182,744
Supplies	3,969	3,029	3,029	3,029	36,000	39,029
Professional Services	21,258	25,750	25,750	25,750	-	25,750
Repairs & Maintenance	-	-	100	100	-	100
Purchased Services	4,724	18,210	18,210	7,210	-	7,210
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 201,910</b>	<b>\$ 219,218</b>	<b>\$ 219,318</b>	<b>\$ 218,833</b>	<b>\$ 36,000</b>	<b>\$ 254,833</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Risk Management	2.00	2.00	-	2.00	-	2.00
<b>Category Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

## Training & Development

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	200,000	200,000
Professional Services	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>

# City Attorney

## Mission, Goals and Objectives

The City Attorney's Office seeks to provide legal services to the City Council, boards and commissions, management, and employees that are timely; understandable and accessible to the client; achieve the City's goals within the boundaries of the law; based on the department's independent judgment of the law; and protect the legal interests of the City as a municipal corporation.

## Services Provided

The **City Attorney's Office** provides legal services to the City and the City's development corporations. These services include contract review, ordinance preparation, policy review, open records review, and prosecution of violations of State law and City ordinances in Municipal Court.

## FY24 Changes

There were no additions to the City Attorney's budget for FY24.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
City Attorney	All	1-5

## Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1 # of Contracts Written/Reviewed	118	167	250	250	250
2 # of Legal Requests Received (Open Records, Resolutions, Ordinances, Opinions, Contracts)	1,368	1,510	1,700	1,700	1,700
3 % of Legal Opinions Completed Within 14 Calendar Days	90%	90%	90%	90%	90%
4 % of Legal Requests Receiving Initial Review Within 2 Business Days	100%	100%	100%	100%	100%
5 % of Time That Customer Receives Document Within Mutually Accepted Time Frame	100%	100%	100%	100%	100%

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 947,340	\$ 992,316	\$ 992,316	\$ 1,084,033	\$ -	\$ 1,084,033
Supplies	2,647	3,586	3,586	4,068	-	4,068
Professional Services	30,745	183,801	183,801	92,066	-	92,066
Repairs & Maintenance	-	2,412	2,412	-	-	-
Purchased Services	23,300	50,435	50,435	49,953	-	49,953
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 1,004,031</b>	<b>\$ 1,232,550</b>	<b>\$ 1,232,550</b>	<b>\$ 1,230,120</b>	<b>\$ -</b>	<b>\$ 1,230,120</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
City Attorney	7.00	7.00	-	7.00	-	7.00
<b>Category Totals</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

# Information Technology

## Mission, Goals and Objectives

The mission of the Information Technology (IT) department is to provide guidance in an effective, strategic, and fiscally responsible manner for all technology applications by: maintaining a thorough knowledge of operating systems, applications, and hardware; providing a secure infrastructure, that promotes the integrity of the electronic data that is collected, stored, and retrieved; and proactively evaluate departmental needs to position them for successful delivery of service while providing efficient, effective, reliable, timely and courteous service to all users.

## Services Provided

The **IT Department** provides City-wide support to all departments by maintaining the integrity of computer and communications infrastructure of the City. This includes City-wide coordination for advanced systems in Public Safety, Telecommunications, and Geographic Information System (GIS). A primary function of the department is end-user support for all City employees in their use of technology, which involves inventories, configuration, installation, and maintenance of desktop systems. The department is also responsible for project management from City-wide technology projects to application development.

## FY24 Changes

A total of \$120,000 in one-time funding was added to the IT Department’s budget in FY24 for additional Tyler Functional and Technical support which continues to augment support from Tyler through their PACE and TSM programs.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
IT Department	All	1-4

## Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1 # of Normal Priority Service Desk Requests	7,949	8,244	7,200	6,600	6,000
2 Systems Availability	99.6%	99.0%	99.0%	99.9%	99.99%
3 % of Help Desk Requests Resolved within	86%	82%	90%	95%	95%
4 % of Major Projects/Initiatives that Align with Strategic Priorities	43%	45%	50%	60%	60%

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 2,527,838	\$ 2,737,835	\$ 2,737,835	\$ 2,982,878	\$ -	\$ 2,982,878
Supplies	103,152	116,174	87,328	65,315	-	65,315
Professional Services	2,381,185	3,648,878	3,739,096	2,558,112	120,000	2,678,112
Repairs & Maintenance	408	-	1,500	1,500	-	1,500
Purchased Services	177,661	607,095	545,722	167,580	-	167,580
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 5,190,244</b>	<b>\$ 7,109,980</b>	<b>\$ 7,111,480</b>	<b>\$ 5,775,385</b>	<b>\$ 120,000</b>	<b>\$ 5,895,385</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Information Technology	25.00	25.00	5.00	30.00	-	30.00
<b>Category Totals</b>	<b>25.00</b>	<b>25.00</b>	<b>5.00</b>	<b>30.00</b>	<b>-</b>	<b>30.00</b>

<sup>96</sup>

# Department of Data and Innovation

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## Mission, Goals, and Objectives

We envision a future where our City’s data is accessible, transparent, and actionable. We enable our City and community to work together to solve complex problems and create a more sustainable and forward-thinking City. Our vision is to foster an organizational culture that seamlessly and transparently harnesses the power of data to improve the lives of all residents, employees, and visitors to the City of Sugar Land.

## Services Provided

The City Department of Data and Innovation is dedicated to driving progress, efficiency, and innovation within our municipality. Our department comprises three distinct divisions, each committed to delivering specialized services that contribute to the city's growth and development.

**What Works Cities (WWC)** focuses on bringing the organization into compliance with the criteria needed for What Works Cities certification. This division assesses and enhances data-driven decision-making processes, streamlines government operations for increased efficiency, implements best practices in data management and analysis, and facilitates the attainment of What Works Cities certification.

**Innovation** is centered on fostering a culture of innovation within the organization. It identifies and spearheads process improvement initiatives, manages the IDEA Academy, which is our internal innovation training program, and develops and executes innovative programs to drive change, and cultivates an environment that encourages and rewards innovation.

The **Data** division plays a pivotal role in enabling data-driven governance and informed decision-making. This division establishes and maintains robust data governance practices, oversees the City's open data portal, ensuring transparency and accessibility, leads citywide analytics projects to extract valuable insights, and provides data-related support and guidance to departments citywide.

## FY24 Changes

A total of \$294,866 in one-time additions was added to the Data & Innovation Budget in FY24 for the implementation of OpenGov open data portal.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Innovation	Government: Respected & Influential	1, 2
Data	All	3
What Works Cities	All	4

## Performance Measures

Performance Measure		2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1	Number of Sweet Ideas submitted	47	20	10	13	16
2	Number of employees that completed I.D.E.A. Academy	New	97	109	350	550
3	% of employees that complete data literacy training	New	New	New	15%	20%
4	What Works Cities Certification Level	New	New	New	Silver	Gold

\*The Department of Innovation, formerly the Office of Performance and Accountability was reorganized in July 2020 (FY20). The Sweet Ideas program initiative began in January 2021 (FY21).

### Number of Sweet Ideas Submitted

Sweet ideas is the City's new internal submission program developed to encourage any employee to offer their ideas or submit problems, challenges to improve City processes and services. The program began in the 2<sup>nd</sup> quarter of FY21. The performance measure will help track the number of problems or ideas submitted so that the Department of Innovation can identify employee engagement in the program and identify where improvements are needed.

### I.D.E.A Academy Training Classes

The I.D.E.A. Academy, which stands for "Innovation Driven by Employee Action," is an innovation training program open to all City employees. We believe that every employee has the capability to bring about positive change in the community and organization. The goal of the I.D.E.A. Academy is to equip City employees with tools that will allow them to better understand and analyze challenges they face so that they can be empowered to implement lasting solutions. The I.D.E.A. Academy began in the 1<sup>st</sup> quarter of FY22. The performance measure will help track the number of attendees so that the Department of Innovation can identify employee engagement in the program and determine where improvements are needed.

### % of Employees that complete data literacy training

The City of Sugar Land's journey to becoming a more data-minded organization is a multi-faceted and ongoing process. A data-minded culture requires access to the tools and training that make data feel accessible and usable for the everyday employee and executive alike. A fundamental step in achieving this long-term goal is increasing the data literacy and capacity of our organization. Providing skill building resources and training to improve data literacy across the organization is a short-term step to improve organizational culture and address the survey results. By offering a comprehensive training solution we hope to serve a variety of City employees, at every level of the organization.

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 756,302	\$ 809,078	\$ 809,078	\$ 1,136,434	\$ -	\$ 1,136,434
Supplies	21,570	33,800	33,800	26,319	-	26,319
Professional Services	3,353	62,590	65,412	18,270	-	18,270
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	26,601	76,471	73,649	31,575	294,866	326,441
Capital/Other	13,000	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 820,827</b>	<b>\$ 981,939</b>	<b>\$ 981,939</b>	<b>\$ 1,212,599</b>	<b>\$ 294,866</b>	<b>\$ 1,507,465</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Data and Innovation	9.50	9.50	-	9.50	-	9.50
<b>Category Totals</b>	<b>9.50</b>	<b>9.50</b>	<b>-</b>	<b>9.50</b>	<b>-</b>	<b>9.50</b>

# Economic Development

## Mission, Goals and Objectives

The mission of the Sugar Land Office of Economic Development is to facilitate the creation of a sustainable business environment that promotes a consistent, quality economy that enhances the standard of living for our residents and to provide the necessary financial resources for the City of Sugar Land through an expanded and diversified tax base.

## Services Provided

The **Business Development** program is responsible for several services including targeted business recruitment, retention, expansion, and development; business incentives, and revenue enhancement and diversification. Administration of funds, agreements, and compliance are also fulfilled under the leadership of City Council, City administration, and associated boards and committees. In tandem, the **Visit Sugar Land** program is responsible for additional services including branding and marketing the City to an external business audience, generating support for Hotel Occupancy Tax revenue, overseeing the Special Event Permit in partnership with the Event Review Committee and managing and operating the Sugar Land Heritage Museum and Visitor Center.

## FY24 Changes

A total of \$500,000 in one-time additions was added to the Economic Development budget in FY24 for the continuation of the Greater Homes Program into FY24.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
<b>Business Development</b>	Economy: Thriving & Vibrant, Finance: Strong & Viable	1, 2, 3
<b>Visit Sugar Land</b>	Economy: Thriving & Vibrant, Finance: Strong & Viable Culture: Dynamic & Fun	1, 2, 3

## Performance Measures

Performance Measure		2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
Occupancy Rate:						
1	Industrial	94%	97%	95%	96%	96%
2	Retail	93%	95%	94%	94%	94%
3	Office	84%	83%	84%	83%	84%

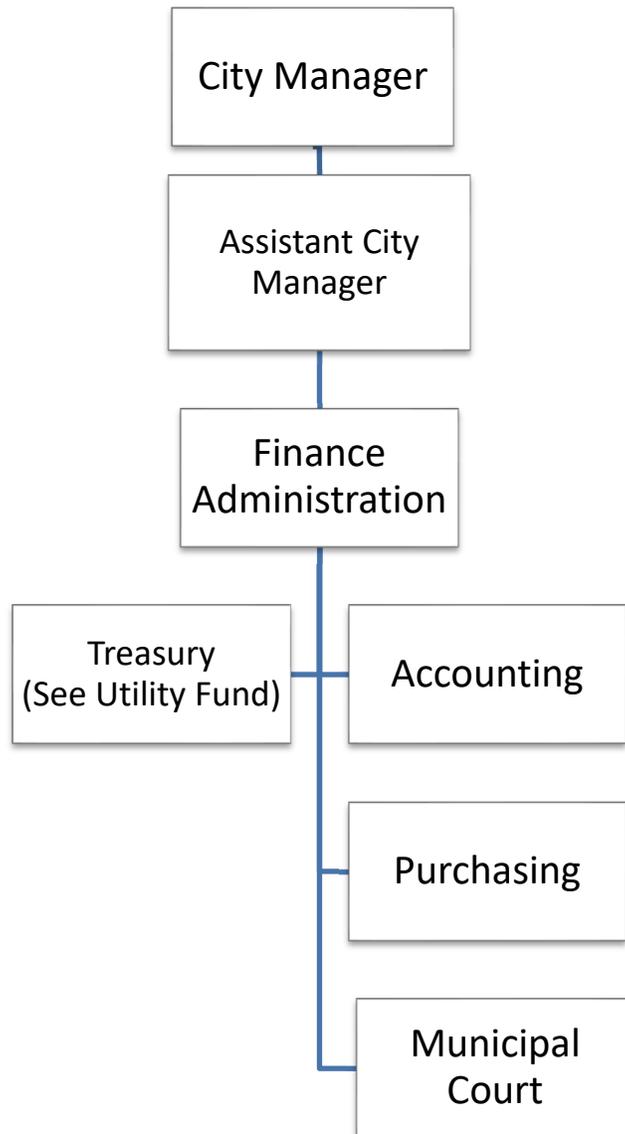
Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 995,952	\$ 1,509,005	\$ 1,509,005	\$ 1,600,948	\$ -	\$ 1,600,948
Supplies	-	-	-	-	-	-
Professional Services	43,163	768,321	768,321	35,599	500,000	535,599
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	50	-	-	-	-	-
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 1,039,166</b>	<b>\$ 2,277,326</b>	<b>\$ 2,277,326</b>	<b>\$ 1,636,546</b>	<b>\$ 500,000</b>	<b>\$ 2,136,546</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Economic Development	8.00	15.25	(5.00)	10.25	-	10.25
<b>Category Totals</b>	<b>8.00</b>	<b>15.25</b>	<b>(5.00)</b>	<b>10.25</b>	<b>-</b>	<b>10.25</b>

# Finance

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*As of October 1, 2023*



# Finance

## Mission, Goals and Objectives

The mission of the Finance Department is to use available resources, ethical principles, and professional practices to deliver superior and responsive financial services to City customers while maximizing effectiveness and minimizing costs in the areas of Finance Administration, Budget, Accounting, Purchasing, and Municipal Court.

## Services Provided

The Finance Department is made up of Finance Administration, Budget, Accounting, Purchasing, and Municipal Court. **Finance Administration** is responsible for reviewing and implementing financial policies and managing the City's debt issuance and investment of public funds.

**Accounting** provides payroll, accounts payable, capital assets, grant management, general ledger, internal controls and administrative services.

**Purchasing** oversees competitive purchasing, verifies insurance for contracts, City auction management, purchasing training, and emergency management/resource management.

**Municipal Court** is responsible for providing arraignments and trials, warrant servicing, accurate reporting and customer service.

## FY24 Changes

Changes totaling in recurring additions \$71,815 include \$71,815 for one Juvenile Case Manager in Municipal Court.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Administration	Finance: Strong & Viable	1-7
Accounting	Finance: Strong & Viable	4, 5
Purchasing	Finance: Strong & Viable	6, 7
Municipal Court	Finance: Strong & Viable	1, 2, 3

## Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
Trial Date Certainty					
1 Bench	100%	100%	100%	100%	100%
2 Jury	44.44%	81.82%	81.82%	81.82%	81.82%
3 Clearance Rate	101.39%	93.75%	93.75%	93.75%	93.75%
4 % of Payments Processed Electronically	38%	42%	42%	46%	50%
5 % Growth in # of Total FTEs	0%	0%	0%	1%	1%
6 Purchase Orders Issued	1,168	1,312	1,481	1,600	1,750
7 Contracts Issued	1,009	772	1,025	1,040	1,050

### Trial Date Certainty:

Trial Date Certainty is measured as the number of times cases disposed by trial are scheduled for trial. This measure provides a tool to evaluate the effectiveness of calendaring and continuance practices. For this measure, "trials" includes jury trials and bench trial. The court's goal is to have 90% of its cases disposed by trial no later than the second scheduled trial setting.

# Finance

## Clearance Rate:

Clearance Rate is measured as the number of outgoing cases as a percentage of the number of incoming cases. Clearance rate measures whether the court is keeping up with its incoming caseload. The court's goal is to clear (dispose of) at least as many cases as have been filed, reopened, and reactivated in a period by having a clearance rate of 100% or higher.

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 3,260,335	\$ 3,674,304	\$ 3,674,304	\$ 4,228,011	\$ 71,815	\$ 4,299,826
Supplies	24,100	47,895	47,895	25,893	-	25,893
Professional Services	954,652	1,097,636	1,097,636	1,067,880	-	1,067,880
Repairs & Maintenance	1,219	1,550	1,550	1,550	-	1,550
Purchased Services	160,915	240,540	240,540	240,163	-	240,163
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 4,401,222</b>	<b>\$ 5,061,925</b>	<b>\$ 5,061,925</b>	<b>\$ 5,563,496</b>	<b>\$ 71,815</b>	<b>\$ 5,635,311</b>

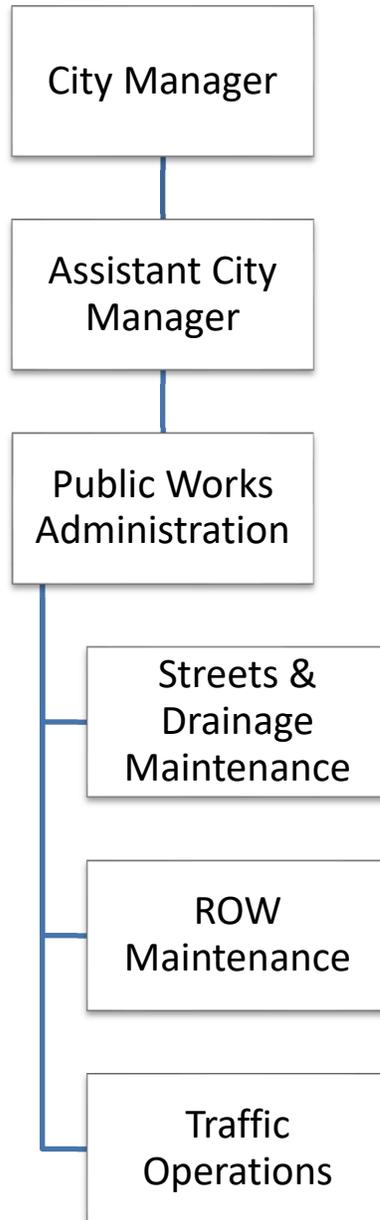
Summary by Division	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Finance Administration	\$ 1,520,889	\$ 1,712,556	\$ 1,712,556	\$ 1,933,650	\$ -	\$ 1,933,650
Accounting	1,211,668	1,469,899	1,469,899	1,766,732	-	1,766,732
Purchasing	493,675	657,486	657,486	564,818	-	564,818
Municipal Court	1,174,990	1,221,985	1,221,985	1,298,297	71,815	1,370,112
<b>Category Totals</b>	<b>\$ 4,401,222</b>	<b>\$ 5,061,925</b>	<b>\$ 5,061,925</b>	<b>\$ 5,563,496</b>	<b>\$ 71,815</b>	<b>\$ 5,635,311</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Finance Administration	5.00	5.00	2.00	7.00	-	7.00
Accounting	13.50	13.50	3.00	16.50	-	16.50
Purchasing	7.00	7.00	(2.00)	5.00	-	5.00
Municipal Court	13.00	13.00	-	13.00	1.00	14.00
<b>Category Totals</b>	<b>38.50</b>	<b>38.50</b>	<b>3.00</b>	<b>41.50</b>	<b>1.00</b>	<b>42.50</b>

# Public Works

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*As of October 1, 2023*



# Public Works

## Mission, Vision and Objectives

The Public Works Department will strive to enhance the quality of life for all residents by providing safe, reliable and effective services consistent with the stated goals of the City. The Public Works Department is responsible for the repair, and operations and maintenance of the City’s public streets, traffic control devices, sidewalks, bridges, and drainage system.

## Programs of Service

The **Administration** program manages components common to all divisions such as customer service, emergency management, the safety program, public education, personnel management, infrastructure data capture, asset management and event assistance.

The **Street & Drainage** Maintenance program is responsible for the administration and operation of public streets, sidewalks, and bridges along with maintenance of sewer lines and open ditches.

**Right of Way** maintenance manages the turf, landscape and irrigation in the City’s Right of Way, along with the City’s Bike and Pedestrian Master Plan and administration of the City’s Tree Ordinance.

The **Traffic Program** is responsible for the engineering, maintenance, and operation of all traffic control devices within the City limits, which includes the maintenance and monitoring of traffic signals, school zones, regulatory signs, street name signs and railroad wayside horns located within the City limits.

## FY24 Changes

Changes totaling \$114,601 include recurring additions. Recurring additions include \$114,601 CDL add pay and certification pay.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Administration	Infrastructure: Sustainable & Reliable	1-8
Street & Drainage	Infrastructure: Sustainable & Reliable	2, 3, 4, 5
Right of Way	Infrastructure: Sustainable & Reliable	1
Traffic Program	Transportation: Connected & Convenient	6, 7, 8

## Performance Measures

Performance Measure		2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1	Tree Height Inspections	33%	33%	33%	33%	33%
2	# of Curb Repairs	164	168	141	All Requests	All Requests
3	Time to Service Sidewalk Repair	30 months	27 months	20 months	6 months	6 months
4	% of Inlets in Need of Repair	44%	41%	44%	<20%	<20%
5	% of Manholes in Need of Repair	31%	31%	31%	<20%	<20%
6	Traffic Corridor Performance*	SH6=C US90=B	SH6=C US90=C	SH6=C US90=C	SH6=C US90=C	SH6=C US90=C
7	# of Street Sign Replacements	1259	1563	1500	1500	1500
8	# of In-House Traffic Studies Completed	48	57	50	50	50

# Public Works

## \*Traffic Corridor Performance

The City of Sugar Land's most vital vehicular travel corridors support commercial enterprise and quality of life. Shorter travel times help improve both commercial enterprise and quality of life.

Levels of Service	Scale
A: ≥ 86%	Highest Possible Level of Service
B: 68% - 85%	
C: 51% - 67%	
D: 41% - 50%	
E: 31% - 40%	
F: ≤ 30%	Lowest Possible Level of Service
% = % of posted speed (avg. speed achieved/posted speed limit)	

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 4,545,829	\$ 4,637,571	\$ 4,637,571	\$ 4,619,413	\$ 114,601	\$ 4,734,014
Supplies	3,868,196	3,563,491	3,589,140	3,560,828	-	3,560,828
Professional Services	3,869,644	3,149,193	3,149,193	2,623,036	-	2,623,036
Repairs & Maintenance	884,793	709,828	739,947	657,075	-	657,075
Purchased Services	139,692	131,980	131,980	115,940	-	115,940
Capital/Other	31,677	308,413	308,413	21,524	-	21,524
<b>Category Totals</b>	<b>\$ 13,339,831</b>	<b>\$ 12,500,477</b>	<b>\$ 12,556,245</b>	<b>\$ 11,597,816</b>	<b>\$ 114,601</b>	<b>\$ 11,712,417</b>

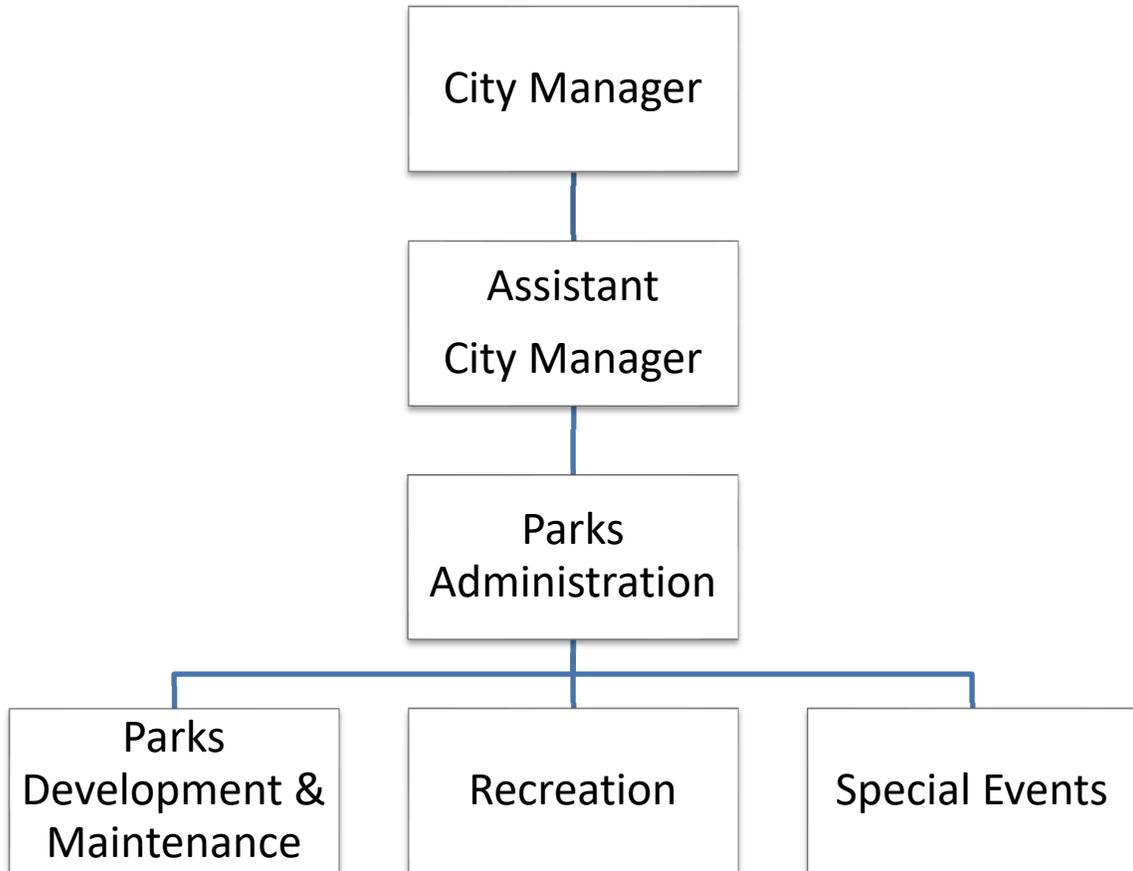
Summary by Division	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Public Works Administration	\$ 712,504	\$ 938,106	\$ 939,193	\$ 525,146	\$ -	\$ 525,146
Street & Drainage Maintenance	5,759,467	4,187,896	4,191,824	3,860,008	114,601	3,974,609
ROW Maintenance	2,402,206	2,772,342	2,809,217	2,623,794	-	2,623,794
Traffic Operations	4,465,652	4,602,133	4,616,011	4,588,868	-	4,588,868
<b>Category Totals</b>	<b>\$ 13,339,831</b>	<b>\$ 12,500,477</b>	<b>\$ 12,556,245</b>	<b>\$ 11,597,816</b>	<b>\$ 114,601</b>	<b>\$ 11,712,417</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Public Works Administration	3.50	3.50	(0.50)	3.00	-	3.00
Street & Drainage Maintenance	23.00	19.00	-	19.00	-	19.00
ROW Maintenance	20.00	20.00	1.00	21.00	-	21.00
Traffic Operations	15.00	15.00	-	15.00	-	15.00
<b>Category Totals</b>	<b>61.50</b>	<b>57.50</b>	<b>0.50</b>	<b>58.00</b>	<b>-</b>	<b>58.00</b>

# Parks & Recreation

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*As of October 1, 2023*



# Parks & Recreation

## Mission, Goals and Objectives

The mission of the Parks & Recreation Department is to create and maintain unparalleled recreational opportunities through unique, high-quality parks and public spaces that enhance the community. The Parks & Recreation Department is responsible for planning, developing, implementing and managing parks, recreation and leisure services.

## Programs of Service

**Administration** is responsible for implementing the programs, policies and services established under the leadership of City Council, City administration, and associated advisory boards of the City.

**Development & Maintenance** is responsible for the planning, design, construction of park facilities, park area landscape, pest control, custodial services and repairs.

**Imperial Park Recreation Center** includes events, meeting room use, and facilities rentals

**Recreation** oversees leisure classes, youth sports associations, contractual operation of the municipal pool including swim lessons, life guards, swim team usage, open play, sports camps and tournaments

**Senior Center** creates, manages, and delivers seniors program and activities at the T.E. Harman Center and T.E. Harman Center rentals.

**Special Events** creates, manages and delivers City-hosted events and cultural activities

## FY24 Changes

Changes totaling \$105,000 include \$65,000 recurring for Parks rehabilitation and \$40,000 recurring for community events.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Administration	Culture: Dynamic & Fun	6, 7
Development & Maintenance	Culture: Dynamic & Fun	1-5
Imperial Park Recreation Center	Culture: Dynamic & Fun	9
Recreation	Culture: Dynamic & Fun	8
Senior Center	Culture: Dynamic & Fun	10-11
Special Events	Culture: Dynamic & Fun	12-13

## Performance Measures

	Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1	Total Developed Park Acreage	1,349	1,349	1,349	1,349	1,349
2	Parks Maintenance Expenditures	\$2,942,970	\$3,325,732	\$3,221,521	\$3,593,984	\$3,953,382
3	# of Visits to Parks	2,160,000	2,220,000	2,130,000	2,320,000	2,400,000
4	Volunteer Hours	847	1,900	1,500	1,500	1,500
5	# of Parks	27	27	27	27	28
6	Social Media Total Engagement	94,479	127,881	157,000	167,000	177,000
7	# of Social Media Followers	34,677	36,273	37,250	38,000	39,000
8	# of Program Offerings	183	200	186	236	259
9	IIRC - # of Members/Visits	1,188/17,054	1,078/22,228	1,854/25,000	1,900/38,000	2,000/40,000
10	T.E. Harman - # of Members/Visits	1,056/9,959	1,323/19,923	1,500/21,113	1,650/24,324	1,815/26,756
11	T.E. Harman – Volunteer Hours	1,805	4,343	4,777	5,255	5,779
12	Special Events - # of Events	29	20	20	17	17

# Parks & Recreation

13	Special Events – Volunteer Hours	N/A	1,172	1,188	1,200	1,200
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Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 2,717,865	\$ 2,909,738	\$ 2,909,738	\$ 3,150,300	\$ -	\$ 3,150,300
Supplies	433,216	329,543	354,543	444,138	65,000	509,138
Professional Services	676,104	682,088	682,088	752,906	-	752,906
Repairs & Maintenance	1,133,587	117,985	121,116	49,016	-	49,016
Purchased Services	677,539	2,008,736	1,983,736	1,740,076	40,000	1,780,076
Capital/Other	-	50,000	50,000	-	-	-
<b>Category Totals</b>	<b>\$ 5,638,311</b>	<b>\$ 6,098,090</b>	<b>\$ 6,101,221</b>	<b>\$ 6,136,436</b>	<b>\$ 105,000</b>	<b>\$ 6,241,436</b>

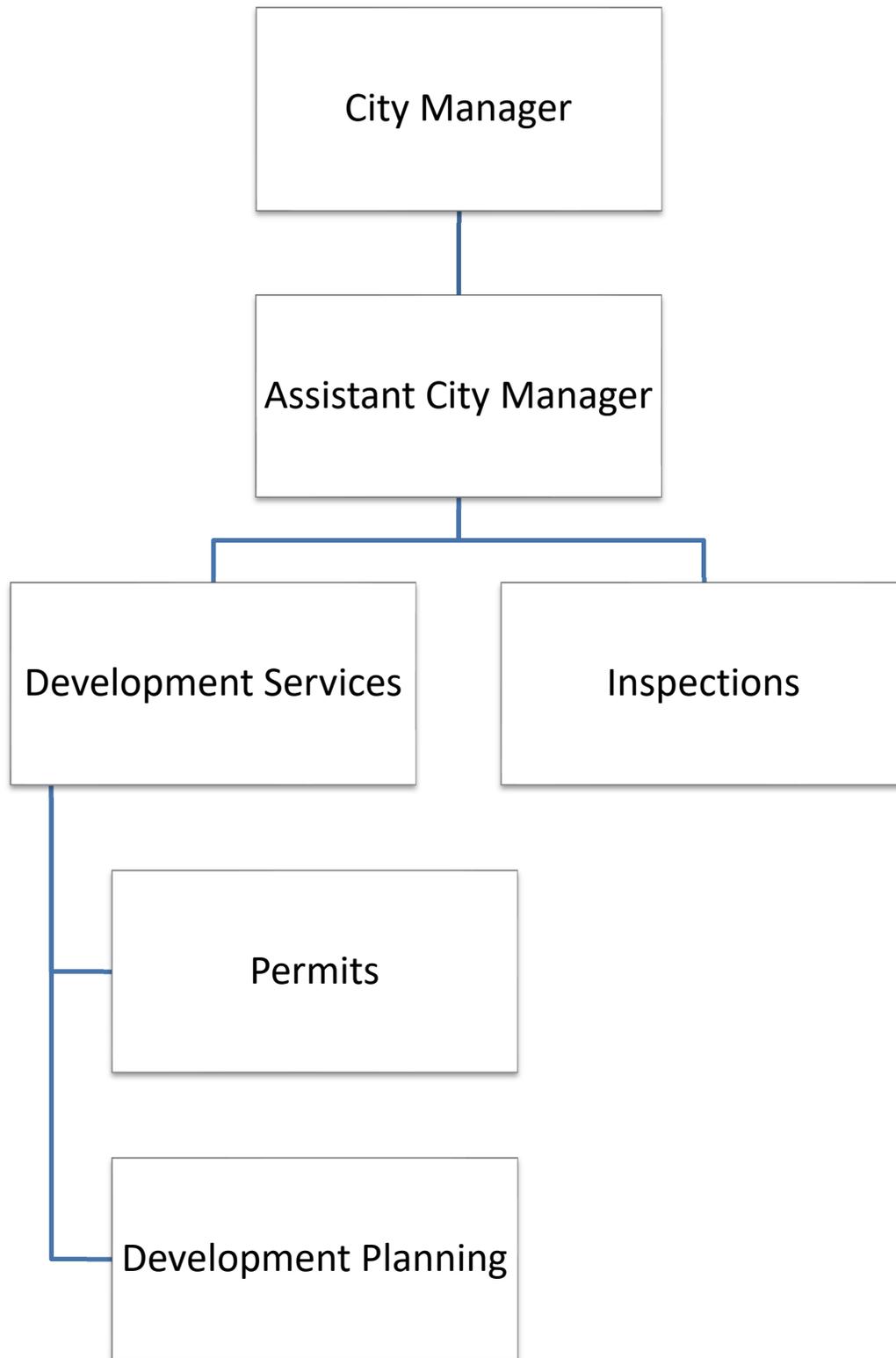
Summary by Division	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Parks Administration	\$ 679,390	\$ 742,651	\$ 712,651	\$ 758,236	\$ -	\$ 758,236
Development & Maintenance	3,325,732	3,237,965	3,271,096	3,522,692	65,000	3,587,692
Special Events	632,142	757,199	757,199	463,705	40,000	503,705
Recreation & Athletics	427,319	705,790	699,790	639,880	-	639,880
Senior Programs	298,264	301,793	307,793	343,404	-	343,404
Imperial Park	275,462	352,693	352,693	408,519	-	408,519
<b>Category Totals</b>	<b>\$ 5,638,311</b>	<b>\$ 6,098,090</b>	<b>\$ 6,101,221</b>	<b>\$ 6,136,436</b>	<b>\$ 105,000</b>	<b>\$ 6,241,436</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Parks Administration	5.00	5.00	-	5.00	-	5.00
Parks Development	15.50	15.50	(0.50)	15.00	-	15.00
Special Events	2.50	2.50	0.50	3.00	-	3.00
Recreation	8.50	8.50	(2.00)	6.50	-	6.50
Senior Programs	2.50	2.50	0.50	3.00	-	3.00
Imperial Park Recreation Center	4.80	4.80	0.70	5.50	-	5.50
<b>Category Totals</b>	<b>38.80</b>	<b>38.80</b>	<b>(0.80)</b>	<b>38.00</b>	<b>-</b>	<b>38.00</b>

# Planning & Development Services

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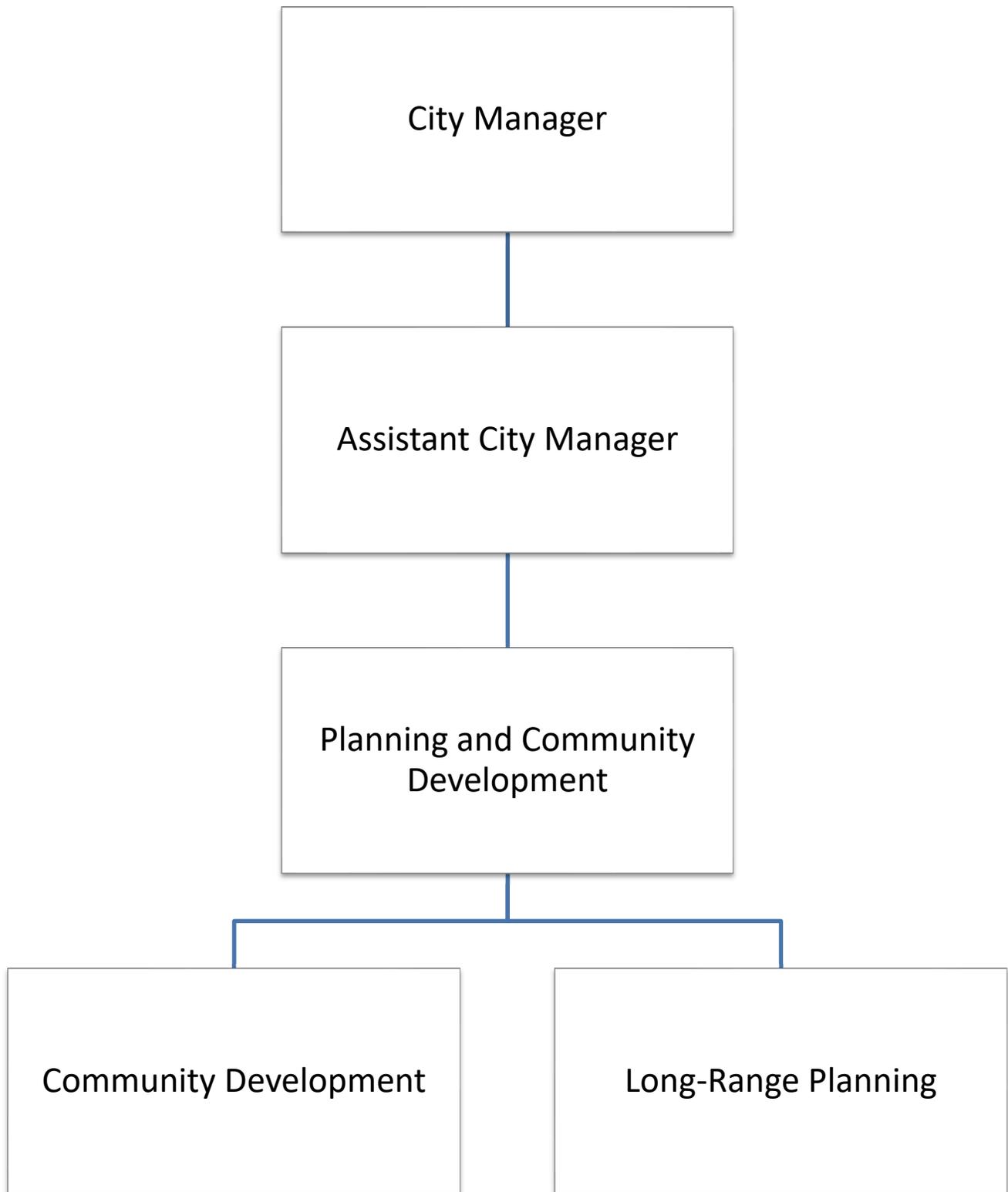
*As of October 1, 2023*



# Planning & Development Services

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*As of October 1, 2023*



# Development Services

## Mission, Goals and Objectives

The **Development Services Department** ensures a well-planned City that is safe, beautiful and livable. We do this by facilitating the development and implementation of long-range plans and policies such as the City’s Comprehensive Plan and master plans, shaping the city’s physical environment through diligent enforcement of codes and standards and ensuring development quality and safety through building review and inspections to ensure code compliance for the City and the public's safety.

## Services Provided

**Development Planning** is responsible for administering development review for applications such as subdivision plats, site plans, general land plans, rezoning and conditional use permit cases, variances, special exceptions, and appeals. The primary guide for the Program is the City of Sugar Land Development Code.

**Permits** assists customers in the processing of applications and permits for residential and commercial construction and enforces building code compliance through plan review.

**Inspections** ensures construction complies with all building codes through the inspection of residential and commercial construction.

## FY24 Changes

Changes totaling \$133,998 include \$133,998 in one-time additions. One-time additions include \$1,200 for Inspections to upgrade to new code books, \$4,798 for Energov & Inspec licenses, \$28,000 for inspector training, and \$100,000 for unified development code.

## Strategy

Department	Strategic Outcome Area	Corresponding Performance Measure
Development Services	Infrastructure: Sustainable & Resilient	1-5

## Performance Measures

	Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1	Commercial Permits	\$56,527,638	\$141,751,963	\$129,454,995	\$130,000,000	\$131,000,000
2	Commercial Reinvestment	\$63,307,702	\$74,229,526	\$95,385,736	\$98,000,000	\$100,000,000
3	Residential Reinvestment	742	992	1,616	1,700	1,800
4	% of Residential Building Permit Plan Reviews Completed by SLC*	98%	98%	100%	100%	100%
5	% of Commercial Building Permit Plan Review Completed by SLC^	98%	90%	100%	100%	100%

\* Initial review within seven business days

^ Initial review within 14 business days

# Development Services

## Commercial Permits

The Commercial Permits and Commercial Reinvestment measures track the dollar value (\$) of permits issued by the City for the new commercial construction and addition/alteration of commercial properties. Permit values are representative of real property investment which furthers the development and redevelopment of commercial real estate in the City. These measures provide a general demonstration of the extent of new development in the City and reinvested into the community to maintain or improve commercial property.

## Residential Permits

The Residential Permits measure tracks the amount of permits issued by the City for the addition/alteration of residential properties within the city limits of Sugar Land. Residential addition/alteration permits do not include new home construction. The number of permits issued for additions/alterations represents the activity level of real property investments going into the maintenance and redevelopment of residential real estate within the city limits of Sugar Land.

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 2,237,854	\$ 2,623,144	\$ 2,623,144	\$ 2,887,913	\$ -	\$ 2,887,913
Supplies	31,258	50,238	50,238	38,711	1,200	39,911
Professional Services	266,607	549,681	549,681	30,883	100,000	130,883
Repairs & Maintenance	1,827	(73)	4,864	4,864	-	4,864
Purchased Services	89,458	100,296	100,296	133,968	32,798	166,766
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 2,627,004</b>	<b>\$ 3,323,286</b>	<b>\$ 3,328,223</b>	<b>\$ 3,096,339</b>	<b>\$ 133,998</b>	<b>\$ 3,230,337</b>

Summary by Division	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Planning Administration	\$ 211,638	\$ 223,261	\$ 223,461	\$ 338,770	\$ -	\$ 338,770
Planning & Development	566,569	600,587	600,587	842,246	-	842,246
Long Range Planning	549,617	898,757	899,757	333,287	100,000	433,287
Permits	733,362	903,287	903,287	651,150	-	651,150
Inspections	565,818	697,393	701,130	930,886	33,998	964,884
<b>Category Totals</b>	<b>\$ 2,627,004</b>	<b>\$ 3,323,286</b>	<b>\$ 3,328,223</b>	<b>\$ 3,096,339</b>	<b>\$ 133,998</b>	<b>\$ 3,230,337</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Planning Administration	1.00	1.00	1.00	2.00	-	2.00
Planning & Development	6.00	6.00	0.25	6.25	-	6.25
Long Range Planning	4.00	6.00	(6.00)	-	-	-
Permits	10.25	10.25	(1.25)	9.00	-	9.00
Inspections	7.00	7.00	3.00	10.00	-	10.00
<b>Category Totals</b>	<b>28.25</b>	<b>30.25</b>	<b>(3.00)</b>	<b>27.25</b>	<b>-</b>	<b>27.25</b>

# Engineering

## Mission, Vision and Objectives

As the engineering authority for the City, the Engineering Department provides expertise and regulatory guidance for all planning, design and construction of CIP and development projects within our jurisdiction and manages and maintains master plans as required through the comprehensive plan. The Engineering Department develops business processes and control mechanisms, including coordination with outside agencies, to ensure projects are on-time and within budget with complete and accurate reporting. The Engineering Department is committed to maintaining a high level of professionalism through open lines of communication and transparency while delivering superior customer service.

## Services Provided

**The Engineering Department** provides centralized support to owner and stakeholder departments for development of the CIP and design and construction of capital projects and external services dealing with public infrastructure related to development improvements, floodplain regulations and adherence to City regulations, development code and engineering design standards. In addition, the department manages all real estate services and Transportation and Mobility Program. These services are focused on consistency and efficiency for success and rely on sound communication throughout the department and stakeholders in order to accomplish its mission.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Engineering	Infrastructure: Sustainable & Resilient	All

## Performance Measures

	Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1	CIP Projects Completed on Time/Budget	84%/100%	91%/100%	85%/100%	85%/100%	85%/100%
	DRC Review Time					
2	Residential	New	1.7 days	2.6 days	2 days	2 days
3	Commercial	New	5.3	5 days	5 days	5 days
4	Inspections	100%	100%	100%	100%	100%

### CIP Projects Completed on Time

This measure shows the number of CIP projects completed by the assigned deadline. This is important because the public expects CIP projects (aging City-owned infrastructure) to be design and constructed in a timely manner to minimize disruption to residents as well upgrade/maintain projects to an acceptable level or standard that meets City of Sugar Land design criteria.

### DRC Review Completed on Time

This measure shows the amount of time it takes for Development submittals to be reviewed on time per the set deadline. This measure is important because it is a demonstration of the City's commitment to customer service to developers,

# Engineering

residents and businesses in the City. City staff consistently meets or exceeds the review schedule which builds a level of trust between external customers and City staff to maintain the growth and development with the City.

## Public Infrastructure Inspections

This measure shows the percent of City-owned public infrastructure visited by inspectors at least daily. This is important because as public infrastructure is built or rehabilitated, it is important that these be constructed to meet City design standards which can only be verified through inspections. City inspectors are engaged daily observing and inspecting construction projects from beginning of construction phase to final acceptance.

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 2,631,479	\$ 2,977,874	\$ 2,977,874	\$ 3,294,022	\$ -	\$ 3,294,022
Supplies	37,059	40,044	39,669	59,225	-	59,225
Professional Services	158,642	599,602	572,169	198,270	-	198,270
Repairs & Maintenance	2,559	5,534	9,311	8,450	-	8,450
Purchased Services	27,415	21,906	46,714	73,415	-	73,415
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 2,857,155</b>	<b>\$ 3,644,959</b>	<b>\$ 3,645,737</b>	<b>\$ 3,633,382</b>	<b>\$ -</b>	<b>\$ 3,633,382</b>

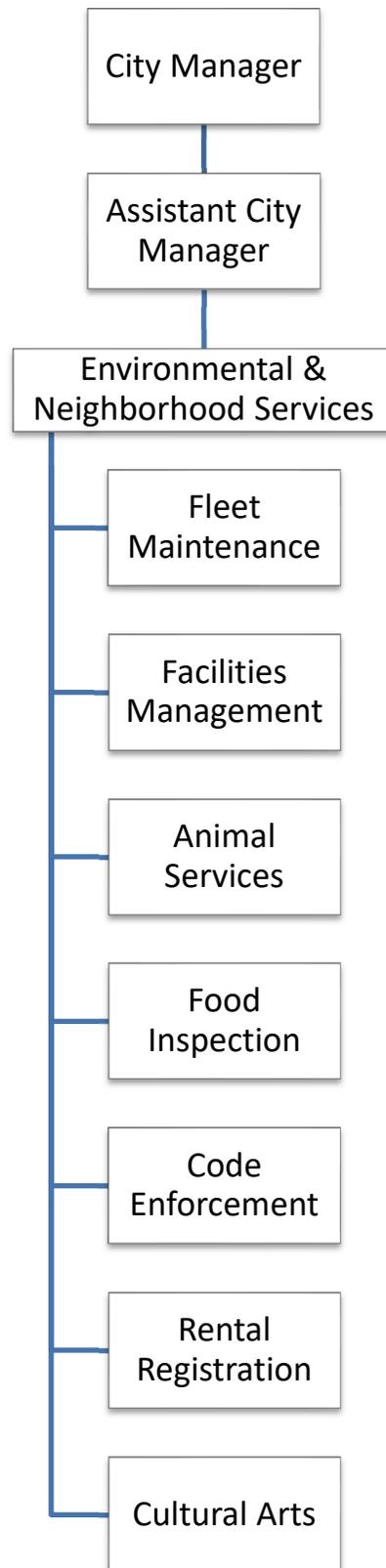
Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
City Engineer	\$ 2,857,175	\$ 3,554,034	\$ 3,554,811	\$ 3,538,861	\$ -	\$ 3,538,861
Asset Management	(20)	90,925	90,925	94,520	-	94,520
<b>Category Totals</b>	<b>\$ 2,857,155</b>	<b>\$ 3,644,959</b>	<b>\$ 3,645,737</b>	<b>\$ 3,633,382</b>	<b>\$ -</b>	<b>\$ 3,633,382</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
City Engineer	24.00	24.00	1.25	25.25	-	25.25
Asset Management	1.00	1.00	-	1.00	-	1.00
<b>Category Totals</b>	<b>25.00</b>	<b>25.00</b>	<b>1.25</b>	<b>26.25</b>	<b>-</b>	<b>26.25</b>

# Environmental & Neighborhood Services

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*As of October 1, 2023*



# Environmental & Neighborhood Services

## Mission, Goals and Objectives

To enhance the quality of life for all residents by providing safe, reliable and effective services consistent with the stated goals of the City and to realize the City’s vision of a safe, beautiful, well-planned community by supporting growth and maintaining existing development through fair and consistent regulation and coordination, coupled with excellent customer service.

## Services Provided

**Fleet Maintenance** maintains over 600 vehicles/equipment, which, includes fire apparatus and medics, Police vehicles, Public Works Trucks and equipment along with small pieces of machinery. The Fleet Division is responsible for all assets from the procurement stage until disposal. Fleet Maintenance also performs state inspections, the build out of all vehicles and equipment. Additionally, Fleet Maintenance is responsible for the procurement and disbursement of the city’s fuel. **Facilities Management** manages a maintenance and improvement program, retires assets, provides immediate repairs, and engages in special projects and new vertical construction projects. **Animal Services** operates the City’s animal shelter and enforces animal-related City ordinances. **Stormwater Management** is responsible for developing and implementing the City’s Stormwater Management Program and providing water quality guidelines for storm water discharge as required by federal and state agencies. The **Food Inspection** program is responsible for the permitting and inspection of temporary, mobile and permanent food establishments in order to ensure they are safe, sanitary and in compliance with applicable codes and regulations. **Code Enforcement** works to protect the health, safety and welfare of residents through enforcement of the City’s Codes and Ordinances. The **Rental Registration** ensures approximately 3,784 active rental properties are conforming to property maintenance standards and are safe for occupancy.

## FY24 Changes

Changes totaling \$1,260,168 and include \$137,000 in recurring additions and \$1,123,168 in one-time additions. Recurring additions include \$94,000 for an Emergency Vehicle Technician and \$43,000 for a Quick Lube Tech. One-time additions include \$1,000,000 for facilities needs yet to be determined and \$123,168 for lease payments for Fluor police department office.

## Strategy

Department	Strategic Outcome Area	Corresponding Performance Measure
Environmental & Neighborhood Services	Community: Safe & Secure	All

## Performance Measures

	Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1	Fleet – Average Maintenance Cost Per Vehicle	\$2,767	\$3,255	\$3,280	<\$3200	<\$3200
2	Animal Service – Yearly Intake	1386	1278	281 Q1	Low but meeting all service levels	Low but meeting all service levels
3	# of Adoptions	601	538	111 Q1	All intakes	All intakes
4	Animal Services – Adoption Ratio	0.43	0.42	0.40	1.00	1.00

# Environmental & Neighborhood Services

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 3,873,603	\$ 4,077,623	\$ 4,077,623	\$ 4,884,187	\$ 137,000	\$ 5,021,187
Supplies	560,090	812,744	842,186	914,647	1,000,000	1,914,647
Professional Services	2,302,064	1,842,460	1,838,748	1,041,012	-	1,041,012
Repairs & Maintenance	22,655	80,447	86,612	48,285	-	48,285
Purchased Services	430,249	3,320,498	3,295,272	1,077,568	123,168	1,200,736
Capital/Other	17,085	18,082	18,082	-	-	-
<b>Category Totals</b>	<b>\$ 7,205,747</b>	<b>\$ 10,151,854</b>	<b>\$ 10,158,523</b>	<b>\$ 7,965,699</b>	<b>\$ 1,260,168</b>	<b>\$ 9,225,867</b>

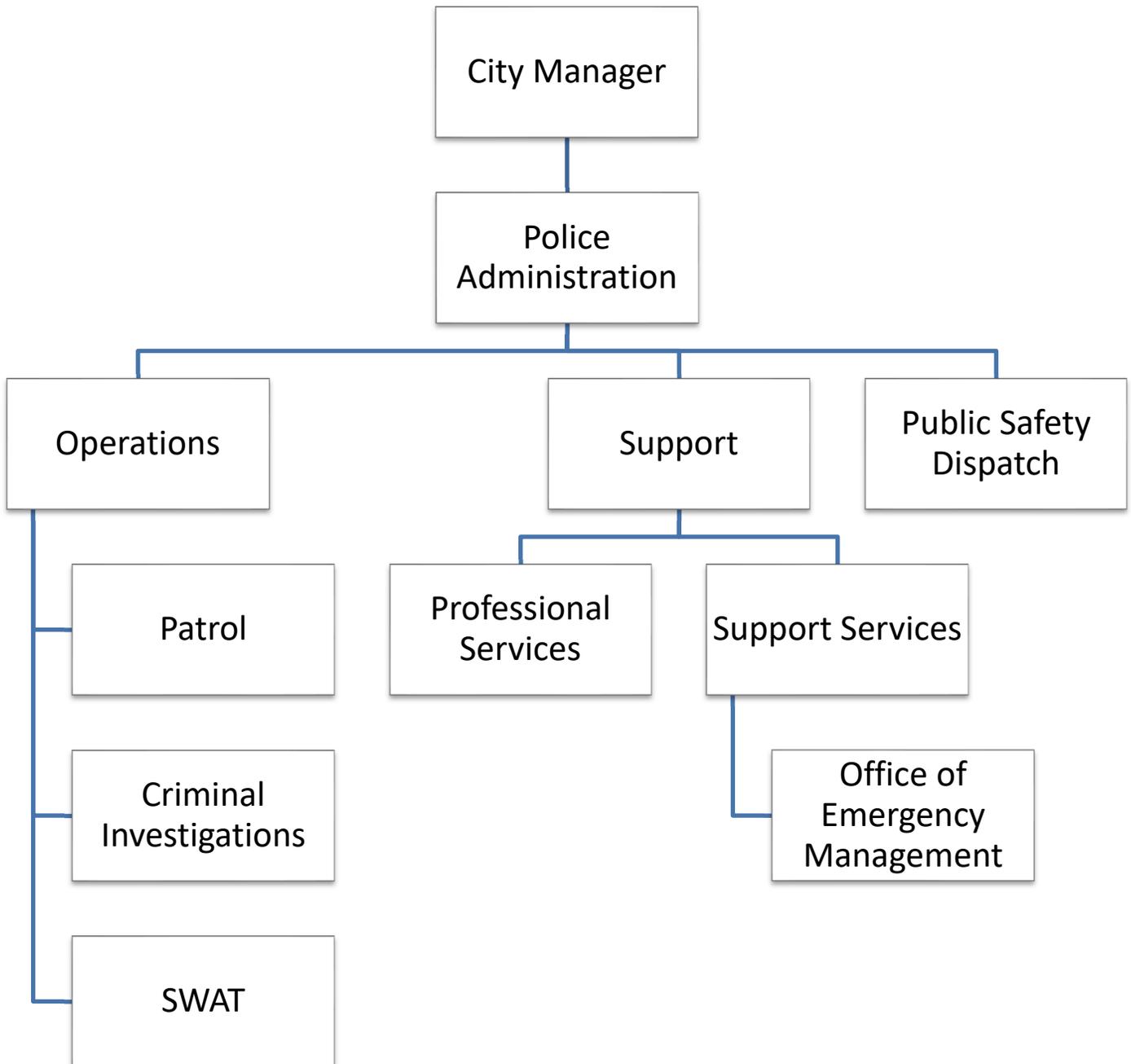
Summary by Division	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
ENS Administration	\$ 546,583	\$ 553,091	\$ 553,091	\$ 566,586	\$ -	\$ 566,586
Fleet Services	877,424	1,227,553	1,227,553	1,136,582	137,000	1,273,582
Facilities Management	3,422,147	5,913,159	5,909,768	3,232,780	1,123,168	4,355,948
Animal Services	1,149,666	1,257,454	1,263,067	1,800,191	-	1,800,191
Stormwater Management	180,004	64,461	64,461	3,190	-	3,190
Food Inspection	338,957	353,118	353,655	387,967	-	387,967
Code Enforcement	415,284	499,349	502,181	539,982	-	539,982
Rental Registration	275,681	283,667	284,747	298,421	-	298,421
<b>Category Totals</b>	<b>\$ 7,205,747</b>	<b>\$ 10,151,854</b>	<b>\$ 10,158,523</b>	<b>\$ 7,965,699</b>	<b>\$ 1,260,168</b>	<b>\$ 9,225,867</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
ENS Administration	3.00	3.00	-	3.00	-	3.00
Facilities Management	10.00	10.00	4.50	14.50	-	14.50
Fleet Services	9.00	9.00	2.50	11.50	2.00	13.50
Stormwater Management	1.50	-	-	-	-	-
Food Inspection	4.00	4.00	-	4.00	-	4.00
Code Enforcement	6.00	6.00	-	6.00	-	6.00
Rental Registration	3.00	3.00	-	3.00	-	3.00
Animal Services	11.50	11.50	4.00	15.50	-	15.50
<b>Category Totals</b>	<b>48.00</b>	<b>46.50</b>	<b>11.00</b>	<b>57.50</b>	<b>2.00</b>	<b>59.50</b>

# Police Department & Public Safety Dispatch

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*As of October 1, 2023*



# Police Department

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## Mission, Vision, and Objectives

**The Sugar Land Police Department** will prevent and suppress crime through constitutional policing, partnerships, and innovation; serving our community in a professional, courageous, and compassionate manner. Our Team will establish the industry standard for law enforcement services. We will continuously strive to advance the standards of professionalism, accountability, and leadership at all levels. The Police Department operates under the Beat Accountability System, which keeps officers close to one area. The City is divided into six beats, with officers assigned to each area partnering with residents to increase safety in the community.

**Sugar Land Public Safety Dispatch** is the lifeline for the community and fellow first responders as the primary point of contact providing public safety and emergency assistance. Dispatch works together as a team and a family, serving others as we would our own.

The mission of the **Sugar Land Office of Emergency Management** is to facilitate community preparedness, coordination, communication, and resource allocation in order to enable the city to respond to and recover from emergencies or disasters. The vision of the City of Sugar Land Office of Emergency Management is to be a unifying force for both city departments and local stakeholders in preparedness, response, recovery and mitigation of emergencies or disasters. By developing and maintaining strategic community partnerships, promoting awareness, developing efficiencies in low density high value resources, facilitated coordination, and ensuring fiscal sustainability for the emergency preparedness program, the City's emergency response and recovery functions will be ready.

## Programs of Service

The **Administration** program is responsible for community relations, beat accountability, financial management, accreditation, policy establishment and compliance, internal affairs, and overall administration of the department.

The **Patrol** Division is composed of four Units. **Patrol**, through Beat Management, provides response to calls for service, preventative patrol, general traffic enforcement, directed assignments, DWI investigations, police officer field training, court testimony, bicycle patrol, lobby officer, honor guard, and security at public meetings. The **Parks Unit** primary responsibility is the patrol of the City's parks, focusing on safety and serving as liaison with the Parks Department. The **Special Response Team** (SRT) is a part-time unit which plans, trains and is equipped for responding to situations of civil unrest. **K-9** supplements patrol functions.

**Special Weapons and Tactics** (SWAT) is a regional team that serves High-Risk felony warrants, responds to hostage/barricaded situations, conducts surveillance, provides dignitary protection, and provides tactical experience beyond the normal patrol function. SWAT Operators routinely teach classes to officers for improved officer safety, tactics, and lifesaving training. The Crisis Negotiations team is a regional team attached to SWAT who respond to critical incidents to communicate with suspects/victims to promote a peaceful resolution.

The **Criminal Investigations Division** includes detectives who conduct follow-up investigations such as interviews, video analysis, and corroborating evidence to solve cases. The Division also has several specialized units to include major crimes, robbery/burglary, crimes against children, and persons' crimes. The division includes the **Forensic Services Unit** is comprised of personnel who perform crime scene investigation, laboratory analyses, property/evidence management, and ANSI National Accreditation Board (ANAB) crime lab accreditation management. The **Digital Forensics Unit** assists with investigations by retrieving digital evidence from media such as phones, computers, and vehicles to help support the detectives with their criminal investigations.

# Police Department

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Investigations personnel are assigned to the Fort Bend County Narcotics Task Force, the FBI’s Joint Terrorism Task Force and Safe Streets Task Force, ATF’s Houston Gun Strike Task Force, ATF’s National Integrated Ballistic Information Network, and the Houston Metro Internet Crimes Against Children’s Task Force. Personnel also serve in the department’s Crime Victim’s Assistance program and case coordination.

The **Support Services Division** is composed of multiple units. The **Training Unit** is responsible for in-service training, recruiting, and the firearms range. **High Threat Teams** are officers assigned to assist in the development of training plans and assessments of active violence threat procedures. **Command Competency Lab** training program consisting of members of the department supervisory staff training with members of the Fire Department’s supervisory staff to handle critical incident scenes effectively. The lab consists of table top exercises being conducted on a regular basis for staff to participate in utilizing resources readily available, e.g. mobile computers, radios, personnel etc.

The **Crime Prevention Unit** includes community outreach programs, the volunteer Community Assistance Support Team (CAST), and various problem-solving initiatives. **Traffic Unit** motorcycles, and specially marked vehicles, focus on traffic safety, enforcement including commercial motor vehicle violations, accident prevention and traffic investigations. Contract Police services is a program that aims to foster stronger community relationships through contracted increased neighborhood patrols promoting safety and resident cooperation.

The Support Services Division also houses our **Crisis Intervention Unit**- Mental Health Team, which focuses on assisting our Officers, and community with interactions related to mental health consumers.

The **Office of Emergency Management** provides all hazards emergency management services focused on: planning, operational coordination, educational outreach, and training and exercises. The emergency planning service line ensures relevant, accessible, and digestible plans for use by emergency management stakeholders. Operational coordination focuses on timely and relevant resource allocation and information provision for key stakeholders during times of need. Educational outreach promotes an informed and prepared community in the pursuit of a whole community approach to emergency management activities. Lastly, training and exercises address capability gaps by building institutional knowledge and broadening the perspectives of emergency management partners.

The **Professional Services** Division has several units. The **Records Unit** is responsible for processing, maintaining, and securing the official records of the Police Department. **Fleet & Equipment Services** is responsible for maintaining the department’s fleet vehicles as well as all police-related uniforms and equipment. The **Detention and Warrants Unit** is responsible for the booking and housing of detainees, service of warrants, and court security. CALEA accreditation management, social media, Sugar Land Citizens Police Academy Alumni Association liaison, and crime analysis are part of the division’s responsibilities.

## FY24 Changes

Changes totaling \$414,000 include \$355,000 in recurring funds for body cams and in-car video systems and tasers and \$59,000 in recurring funds for cell phones.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Administration	Community: Safe & Secure	2
Patrol	Community: Safe & Secure	1, 2
Criminal Investigations	Community: Safe & Secure	2
Support Services	Community: Safe & Secure	2
Professional Services	Community: Safe & Secure	1, 2

# Police Department

Office of Emergency Management	Community: Safe & Secure	3, 4, 5
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## Performance Measures

	Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1	Police Response Time	85%	90%	80%	80%	80%
2	Crime Rate	20.71	26.24	N/A	N/A	N/A
3	# of Exercises Conducted	6	8	9	8	8
4	# of Partial and Full Emergency Operations Center Activation	21	33	30	35	40
5	% of Community Opted Into Receiving Emergency Messages	50%	65%	70%	75%	80%

### Police Response Time

The City Council measure for “Rapid, Effective, and Coordinated Response to an Emergency for Police” is response time to a Priority I emergency. The target is 80% of responses within a target of 7 minutes. Response times can be affected by several factors such as roadway blocked by a train, incident is occurring in a vehicle which is still moving away from officers, difficulty locating the caller due to vague geographical information, or calls originally dispatched as routine response that were upgraded to higher priority response due to changing circumstances.

### Crime Rate

The City Council measure for “Maintain a Low Crime Rate in Sugar Land” is the National Incident-Based Reporting System (NIBRS) for Group A Crimes. The target is to maintain a crime rate below the state and national average. The crime rate signifies the number of crimes per 1,000 residents. The Sugar Land Police Department continues to develop action plans for any new crime trends that arise. Once identified, public education campaigns are initiated, and specialized units and patrol officers are assigned to the area to address the crime trend.

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 20,492,144	\$ 21,873,670	\$ 21,873,670	\$ 24,260,940	\$ -	\$ 24,260,940
Supplies	943,658	1,453,340	1,348,768	820,376	-	820,376
Professional Services	95,933	170,395	170,395	125,108	59,000	184,108
Repairs & Maintenance	334,429	393,623	345,523	349,629	-	349,629
Purchased Services	361,419	627,140	619,861	1,060,339	355,000	1,415,339
Capital/Other	170,707	814,879	903,134	-	-	-
<b>Category Totals</b>	<b>\$ 22,398,290</b>	<b>\$ 25,333,048</b>	<b>\$ 25,261,353</b>	<b>\$ 26,616,392</b>	<b>\$ 414,000</b>	<b>\$ 27,030,392</b>

# Police Department

Summary by Division	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Police Administration	\$ 1,039,570	\$ 1,128,984	\$ 1,128,984	\$ 1,724,698	\$ -	\$ 1,724,698
Staff Services	2,474,957	2,746,490	2,746,449	2,923,437	-	2,923,437
Professional Services	1,725,990	1,822,972	1,771,740	2,277,757	355,000	2,632,757
Patrol	13,132,777	15,139,560	15,130,093	15,020,526	59,000	15,079,526
Criminal Investigations	3,641,463	3,941,661	3,930,706	4,073,122	-	4,073,122
Detention Center	364,944	471,479	471,479	560,112	-	560,112
TCLEOSE Training	-	60,574	60,574	10,189	-	10,189
SWAT	18,588	21,328	21,328	26,550	-	26,550
<b>Category Totals</b>	<b>\$ 22,398,290</b>	<b>\$ 25,333,048</b>	<b>\$ 25,261,353</b>	<b>\$ 26,616,392</b>	<b>\$ 414,000</b>	<b>\$ 27,030,392</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Police Administration	7.50	7.50	(1.00)	6.50	-	6.50
Staff Services	21.10	21.50	7.00	28.50	-	28.50
Professional Services	11.00	11.00	5.00	16.00	-	16.00
Patrol	120.00	121.00	(12.00)	109.00	-	109.00
Criminal Investigations	33.00	33.00	1.00	34.00	-	34.00
Detention Center	6.00	6.00	-	6.00	-	6.00
<b>Category Totals</b>	<b>198.60</b>	<b>200.00</b>	<b>-</b>	<b>200.00</b>	<b>-</b>	<b>200.00</b>

## Emergency Management

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 294,123	\$ 277,501	\$ 277,501	\$ 290,650	\$ -	\$ 290,650
Supplies	35,446	20,732	19,753	10,592	-	10,592
Professional Services	24,556	25,900	25,900	25,900	-	25,900
Repairs & Maintenance	3,446	3,000	3,000	3,000	-	3,000
Purchased Services	39,729	44,912	45,891	43,052	-	43,052
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 397,300</b>	<b>\$ 372,045</b>	<b>\$ 372,045</b>	<b>\$ 373,194</b>	<b>\$ -</b>	<b>\$ 373,194</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Emergency Management	2.00	2.00	1.00	3.00	-	3.00
<b>Category Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

# Public Safety Dispatch

## Mission Statement

The mission of Sugar Land Public Safety Dispatch is to support the city’s public safety operations by responding to requests for assistance and providing quick and accurate information. Our collective goal is to provide superior service to the citizens and visitors of the city, as well as to our internal customers, assisting in the protection of lives and property.

## Programs of Service

The Sugar Land **Public Safety Dispatch** Center is the public safety answering point for the City of Sugar Land. The center answers 911 and other emergency and non-emergency calls, requests for assistance, and ensures that each one is processed accurately and timely. After gathering information from the caller, the nature of the call is determined, and the appropriate field responders are dispatched via radios and computers. All Dispatchers/Call Takers are trained in Emergency Medical Dispatch protocols and Fire Service Dispatch protocols and licensed as Law Enforcement Telecommunicators by the State of Texas.

## FY24 Changes

A total of \$89,000 was added to Dispatch’s FY24 for Voice Automated Dispatch, including \$80,000 in one-time and \$9,000 in recurring expenditures.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Public Safety Dispatch	Community: Safe & Secure	1-3

## Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1 % of 9-1-1 calls answered within 10 seconds of ringing into Dispatch	99	99.6	99	99.7	99
2 Average dispatch time for emergency Police calls (in seconds)	42	41	39	<60	<60
3 Average dispatch time for emergency Fire and EMS calls (in seconds)	42	41	43	<60	<60

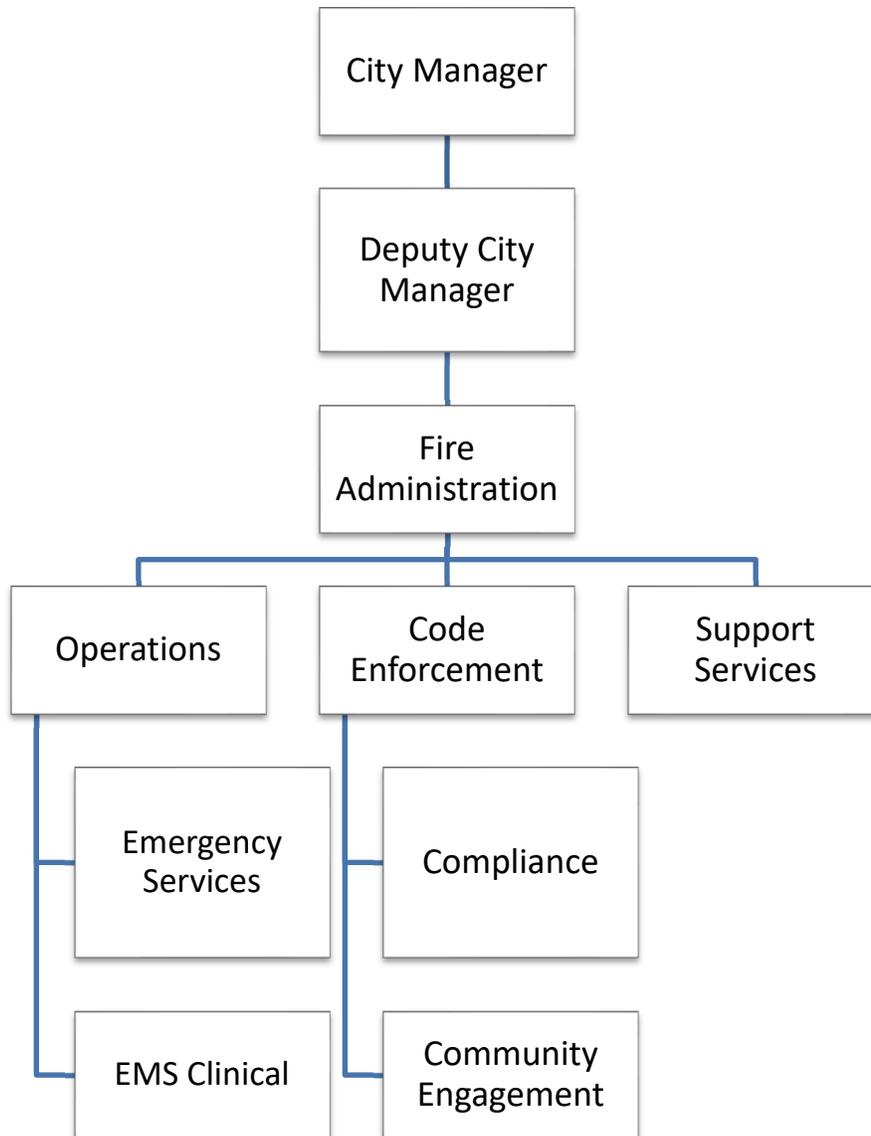
Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 2,786,072	\$ 3,195,289	\$ 3,195,289	\$ 2,962,748	\$ -	\$ 2,962,748
Supplies	9,723	46,154	40,354	13,343	-	13,343
Professional Services	48,226	43,915	46,915	44,915	-	44,915
Repairs & Maintenance	32,904	28,482	40,082	39,500	-	39,500
Purchased Services	31,033	42,307	37,607	30,950	89,000	119,950
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 2,907,957</b>	<b>\$ 3,356,147</b>	<b>\$ 3,360,247</b>	<b>\$ 3,091,456</b>	<b>\$ 89,000</b>	<b>\$ 3,180,456</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Public Safety Dispatch	34.50	34.50	0.50	35.00	-	35.00
<b>Category Totals</b>	<b>34.50</b>	<b>34.50</b>	<b>0.50</b>	<b>35.00</b>	<b>-</b>	<b>35.00</b>

# Fire-EMS

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*As of October 1, 2023*



# Fire-EMS

## Mission, Vision and Objectives

The mission of the Fire-EMS Department is to offer excellent service by collaborating, acting with integrity and exhibiting trust, creating a safe place to live, work, and play. Fire-EMS provides core emergency services, including fire and emergency medical services to the citizens of Sugar Land, daily business population, commuters, shoppers, and visitors. Fire-EMS operates seven fire stations of which four of them have ambulances to serve residents and businesses and utilizes mutual aid agreements as needed.

## Programs of Service

**Administration** is responsible for strategic planning, intergovernmental relations, human resources management, forming committees, establishing scopes, researching, developing, disseminating, proposing and if necessary, implementing, and budgeting final results and overall administration of the department.

**Operations** includes Emergency Services that provides fire suppression, technical rescue, aircraft rescue, firefighting, hazardous materials response, and aquatic rescues; emergency medical treatment and ambulance transport to those in need of urgent medical care within the city limits or through mutual aid agreements. Also included is EMS Clinical which provides training, quality assurance, quality control and EMS assistance to Operations. Support Services provides equipment, supplies, training, community engagement to a variety of public outreach programs including home safety surveys, smoke alarm programs, and a citizens' fire academy to promote fire safety awareness in homes and businesses in Sugar Land.

**Code Enforcement** includes Prevention/Investigation, which provides fire protection engineering, fire code enforcement, and fire investigations to determine the cause and origin of fires. Code Compliance ensures the department and City operates under all required laws, mandates and ensures licenses, fees, certifications are maintained for a myriad of agencies the department operates under.

## FY24 Changes

Changes totaling \$678,125 include \$112,000 in recurring additions and \$566,125 in one-time additions. Recurring additions include \$112,000 for personal protective equipment and uniforms. One-time additions include \$566,125 for personal protective equipment and uniforms.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Administration	Community: Safe & Secure	1-4
Operations	Community: Safe & Secure	1-4
Code Enforcement	Infrastructure: Sustainable & Resilient	5

## Performance Measures

	Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1	ROSC Rate (Goal: 40%)	32%	26%	30%	35%	40%
2	Fire Response Time (Goal: 80% within eight minutes and 30 seconds)	82%	88%	80%	80%	80%

# Fire-EMS

3	EMS Response Time (Goal: 80% within eight minutes and 30 seconds)	78%	79%	80%	80%	80%
4	Ride-Up Qualifications	50	55	58	60	60

**ROSC Rate:** The Return of Spontaneous Circulation (ROSC) in cardiac arrest is the most desirable outcome of our interventions. Managing cardiac arrest in a way that increases the likelihood of ROSC includes efficient and effective interventions that circulate blood and support blood vessels, provide oxygenation into the blood stream, and reversing the initial causes of the cardiac arrest.

**Ride-Up Qualifications:** A development metric that shows the number of people who have trained to ride in the next position; it measures professional development and training.

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 15,814,233	\$ 17,349,126	\$ 17,349,126	\$ 18,771,860	\$ -	\$ 18,771,860
Supplies	679,283	1,460,379	1,410,876	625,030	678,125	1,303,155
Professional Services	185,702	217,539	219,078	230,127	-	230,127
Repairs & Maintenance	450,103	695,386	556,048	634,418	-	634,418
Purchased Services	100,217	147,589	151,050	155,104	-	155,104
Capital/Other	43,738	126,692	266,692	-	-	-
<b>Category Totals</b>	<b>\$ 17,273,276</b>	<b>\$ 19,996,712</b>	<b>\$ 19,952,871</b>	<b>\$ 20,416,539</b>	<b>\$ 678,125</b>	<b>\$ 21,094,664</b>

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Fire Administration	\$ 729,040	\$ 846,872	\$ 846,872	\$ 892,344	\$ -	\$ 892,344
Emergency Services	15,594,075	18,028,989	17,984,980	18,296,391	678,125	18,974,516
Prevention & Investigation	950,162	1,120,850	1,121,019	1,227,803	-	1,227,803
<b>Category Totals</b>	<b>\$ 17,273,276</b>	<b>\$ 19,996,712</b>	<b>\$ 19,952,871</b>	<b>\$ 20,416,539</b>	<b>\$ 678,125</b>	<b>\$ 21,094,664</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Fire Administration	8.00	8.00	-	8.00	-	8.00
Emergency Services	115.00	124.00	1.00	125.00	-	125.00
Prevention & Investigation	8.00	8.00	(1.00)	7.00	-	7.00
<b>Category Totals</b>	<b>131.00</b>	<b>140.00</b>	<b>-</b>	<b>140.00</b>	<b>-</b>	<b>140.00</b>

# Non-Departmental

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## Services Provided

Non-departmental is used to account for expenditures and transfers that are not assigned to any specific department.

## Transfers

Inter-fund transfers are budgeted in non-departmental. Transfers are made to the Fleet and High Tech replacement funds for the replacement of vehicles and technology equipment, and the Airport fund for property taxes paid on airport property as per policy. Fleet and High Tech Replacement contributions were reduced by 75% and 50%, respectively, as part of FY21 strategies to offset potential revenue shortfalls resulting from the COVID-19 pandemic and were planned to be rebuilt over five years. The FY23 Budget for these transfers reflects the second year of this plan.

## Rebates and Assignments

The City has seven in-City MUDs eligible for a rebate of a percentage of the City taxes collected from property within the district. Rebates total \$3,190,211 based on anticipated MUD values for Tax Year 2023.

## Miscellaneous

Miscellaneous includes payments for property insurance premiums and deductibles, salary savings, contingency funds, and other miscellaneous expenditures. Miscellaneous expenditures increase of \$2,985,000 includes \$2,500,000 for compensation based on a recently conducted compensation study and \$485,000 to support and estimated benefit rate increases.

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Transfers to Other Funds	\$ 2,069,500	\$ 2,684,832	\$ 2,684,832	\$ 2,369,043	\$ -	\$ 2,369,043
Miscellaneous	1,169,959	2,462,986	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
<b>Category Totals</b>	<b>\$ 5,810,307</b>	<b>\$ 7,989,315</b>	<b>\$ 8,052,665</b>	<b>\$ 6,259,254</b>	<b>\$ 2,985,000</b>	<b>\$ 9,244,254</b>

# Special Revenue Funds

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Special Revenue Funds are used to account for the proceeds of specific revenues that are legally restricted to expenditures for specified purposes. The City has sixteen Special Revenue Funds budgeted for Fiscal Year 2024.

## Court Security Fund

The City collects a \$4.90 fee from each defendant found guilty of a misdemeanor. Since 1/1/20, the fee is distributed as a percentage of the \$14 consolidated fee and \$4.90 per guilty finding is allocated to the fund. Pursuant to Article 102.017 of the Texas Code of Criminal Procedure, revenues generated in the fund may only be used only to fund court security and includes such items as metal detectors, surveillance equipment, security personnel, security hardware, security training, or other security measures.

### Fiscal Year 2023

Revenues are projected to be \$33,448, which includes security fees of \$32,448 and interest income of \$1,000. There are no Operating expenditures budgeted for the fiscal year. Fund balance at 9/30/23 is projected to be \$43,066.

### Fiscal Year 2024

Revenues budgeted total \$35,429, which includes security fees of \$34,429 and \$1,000 in interest income. There are no Operating expenditures budgeted for the fiscal year. The entirety of the Court Bailiff's position is funded in the General Fund due to insufficient revenues versus prior years. Ending fund balance at 9/30/24 is estimated to be \$78,495.

## Court Technology Fund

The City collects a \$4 fee from each defendant found guilty of a misdemeanor. Since 1/1/20, the fee is distributed as a percentage of the \$14 consolidated fee and \$4 per guilty finding is allocated to the fund. Pursuant to Article 102.0172 of the Texas Code of Criminal Procedure, revenues generated in the fund may only be used to fund court technology such as computer equipment, imaging systems, electronic kiosks, docket management systems, or electronic ticket writers.

### Fiscal Year 2023

Revenues are projected to be \$27,488, which includes technology fees of \$26,488 and \$1,000 for interest income. Operating expenditures total \$35,295 and includes funds for annual maintenance contracts for the court software. Fund balance at 9/30/23 is projected to be \$23,051.

### Fiscal Year 2024

Revenues budgeted total \$29,105 which includes \$28,105 for technology fees, and \$1,000 in interest income. Budgeted expenditures total \$25,300, which is for the annual maintenance contracts for court software. Fund balance at 9/30/23 is estimated to be \$26,856.

## Court Truancy Fund

The City collects a \$5 fee from each defendant found guilty of a misdemeanor. Since 1/1/20, the fee is distributed as a percentage of the \$14 consolidated fee and \$5 per guilty finding is allocated to the fund. Pursuant to Section 133.125 of the Local Government Code, revenues generated in the fund may only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager.

### **Fiscal Year 2023**

Revenues projected total \$44,734, which includes \$42,234 in fines and \$2,500 in interest income. There are no budgeted expenditures through the year end. Fund balance at 9/30/23 is projected to be \$127,267.

### **Fiscal Year 2024**

Revenues budgeted total \$48,958, which includes \$46,458 in fines and \$2,500 in interest income. There are no budgeted expenditures through the fiscal year. Fund balance at 9/30/24 is estimated to be \$176,225.

### **Court Juror Fund**

The City collects a \$0.10 fee from each defendant found guilty of a misdemeanor. Since 1/1/20, the fee is distributed as a percentage of the \$14 consolidated fee and \$0.10 per guilty finding is allocated to the fund. Pursuant to Section 134.154 of the Local Government Code, revenues generated in the fund may only be used by the municipality to fund juror reimbursements and otherwise finance jury services.

### **Fiscal Year 2023**

Revenues projected total \$1,050, which includes \$1,000 in fines and \$50 in interest income. There are no budgeted expenditures through the year end. Fund balance at 9/30/23 is projected to be \$2,701.

### **Fiscal Year 2024**

Revenues projected total \$1,050, which includes \$1,000 in fines and \$50 in interest income. There are no budgeted expenditures through the fiscal year. Fund balance at 9/30/24 is estimated to be \$3,751.

### **Tourism Fund**

The Tourism Fund accounts for revenues realized from the collection of Hotel Occupancy Taxes. By law, cities with populations of less than 125,000 must spend at least 1% of hotel tax rate or 1/7 of the budget on advertising, no more than 15% on art programs and a maximum of 50% on historical preservation. Hotels submit an occupancy tax based on 7% of total room receipts to the City within 30 days of each quarter.

Sugar Land is home to ten hotels, with a total of 1,517 rooms. Hotel taxes from the Sugar Land Marriott are used to pay the debt service on the Certificates of Obligation that were issued by the City to finance the Sugar Land Conference Center, which is leased and operated by the Sugar Land Town Square Marriott. The fund also supports the Certificates of Obligation issued in 2014 for the Smart Financial Centre at Sugar Land, and TIRZ #4 Plaza. Revenue assumptions are more conservative in this fund than in others due to the highly elastic nature of the revenue stream.

### **Fiscal Year 2023**

Projected revenues total \$2,804,970 with \$2,718,970 in occupancy tax, \$36,000 in miscellaneous revenue and \$50,000 in interest income. Projected expenditures total \$2,141,730, which includes \$569,997 for the Tourism Program and \$227,105 for the Visitor Center. Non-operating expenditures include a transfer of \$1,344,078 to the Debt Service Fund to cover the debt for the Marriott conference center and the Smart Financial Centre at Sugar Land and \$550 in contributions to the High-Tech Replacement Fund.

Fund balance at 9/30/23 is projected to be \$1,714,451 after accounting for Hotel Occupancy Tax accruals.

### **Fiscal Year 2024**

Budgeted revenues estimated at \$2,726,000 with \$2,640,000 in hotel occupancy tax, \$36,000 in miscellaneous revenue and \$50,000 in interest income. The occupancy taxes in FY24 are projected to increase by 10% from FY22

actuals. Expenditures total \$2,477,458 and includes \$1,023,523 for the Tourism Program and \$115,160 for the operation of the visitor center. An increase to the total operating expenditure budget of \$326,877 was made within the Tourism Program and Visitor Center to reestablish funding that was reduced during the height of the pandemic during FY21 when hotel occupancy tax revenues were expected to decline. Non-operating expenditures total \$1,338,775. This includes the transfers out of \$1,338,225 to the Debt Service Fund to cover debt for the Marriott conference center, the Smart Financial Centre at Sugar Land, and TIRZ #4 Plaza. Miscellaneous expenditures total \$550 for technology replacement.

Fund balance at 9/30/24 is estimated to be \$1,962,993 which is \$1,698,993 over the policy requirement, stated as 10% of the budgeted hotel occupancy tax.

### **State Seizures Fund**

State seizure funds are deposited into a special fund and may only be used for law enforcement purposes, such as salaries and overtime pay for officers, training for officers, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties. Seizure funds are acquired through the sale of seized property that was used in commission of a crime. Sugar Land receives a percentage of the sale of property seized by Sugar Land Police or the Fort Bend County Narcotics Task Force.

#### **Fiscal Year 2023**

Projected revenues total \$174,530 made up from \$162,530 in seized funds and \$12,000 for interest income. Budgeted expenditures total \$150,000, which includes \$112,219 for maintenance and operations and \$37,781 for capital. Fund balance at 9/30/23 is projected to be \$337,836.

#### **Fiscal Year 2024**

Budgeted revenues are \$15,000 for interest income. Revenue from the Narcotics Task Force is irregular and generally not budgeted. There are no expenditures budgeted for FY24. Fund balance at 9/30/24 is estimated to be \$352,836.

### **Federal Seizures Fund**

When the City receives equitably shared property from federal agencies, it is deposited in the Federal Seizure Fund. The use of the fund is not as limited as the shared property that was forfeited as a result of a particular federal violation, e.g. use of the funds for drug enforcement. The funds can be used for law enforcement investigations and other law enforcement related activities as allowed.

#### **Fiscal Year 2023**

Projected revenues are \$1,000 for interest income. There are no expenditures budgeted for FY23. Fund balance at 9/30/23 is projected to be \$39,638.

#### **Fiscal Year 2024**

Budgeted revenues are \$1,000 for interest income. There are no expenditures budgeted for FY24. Fund balance at 9/30/24 is estimated to be \$40,638.

### **Law Enforcement Fund**

Chapter 683 of the Texas Transportation Code provides that any vehicle abandoned on public property within the City may be taken into custody and after efforts to contact the owner have failed, the vehicle may be auctioned. If still unclaimed by the owner of the vehicle, all proceeds from the sale, up to \$1,000, must be set aside to cover the costs of dealing with future vehicle abandonment, but proceeds in excess of \$1,000 may be considered general

revenues and used to fund department activities. The revenue in this fund represents such proceeds and may be used to fund Police Department activities.

### **Fiscal Year 2023**

Budgeted revenues are projected to be \$1,000 for interest income and \$10,081 for other income. Budgeted expenditures total \$37,000 for replacement of software program. Fund balance at 9/30/23 is projected to be \$1,240.

### **Fiscal Year 2024**

Budgeted revenues of \$1,000 for interest income. There are no expenditures budgeted for FY24. Fund balance at 9/30/24 is estimated to be \$2,240.

## **Tara Plantation Debt Reduction Fund**

Tara Plantation is a participant in the Groundwater Reduction Plan (GRP). The GRP participation agreement imposed a 20% out-of-city service fee for services received from the City. In anticipation of future approval of a SPA, these fees are being deposited into the Tara Plantation Debt Reduction Fund. These fees will be reserved for use in accordance with a future SPA, which will determine mutually agreed upon uses.

### **Fiscal Year 2023**

Operating revenues are projected at \$90,000, which includes \$70,000 in out-of-city service fees and \$20,000 in interest income. There are no budgeted expenditures. Fund balance at 9/30/23 is projected to be \$577,072.

### **Fiscal Year 2024**

Revenues budgeted total \$90,000 and include \$70,000 for out-of-city service fees and \$20,000 for interest income. There are no budgeted expenditures. Fund balance at 9/30/24 is estimated to be \$667,072.

## **Riverstone Debt Reduction Fund**

Fort Bend Municipal Utility District No. 128 has an SPA with the City that states that any out-of-city service fees paid by the District for raw water or re-use water will be deposited into a debt reduction fund. All revenues deposited in the fund will be reserved for future retirement of debt upon the City's annexation of the District, repairs and maintenance of public infrastructure within the Tract, offset direct costs of City services to the Tract, and other direct costs incurred by the City because of annexation of the District.

### **Fiscal Year 2023**

Revenues projected total \$454,000 and include \$424,000 for out-of-city service fees and \$30,000 for interest income. There are no budgeted expenditures for FY23. Projected ending fund balance at 9/30/23 is \$2,102,647.

### **Fiscal Year 2024**

Revenues budgeted total \$464,000 and include \$424,000 for out-of-city service fees and \$40,000 for interest income. There are no budgeted expenditures for FY24. Budgeted ending fund balance at 9/30/24 is \$2,566,647.

## **Enclave at River Park PID**

Authorized under the Public Improvement District Assessment Act (Chapter 372 of LGC). Enclave at River Park PID allows the City to levy and collect an assessment on property within the PID for reimbursement of expenses associated with improvement projects which include: water, wastewater, or drainage facility construction/improvements; street and sidewalk construction/improvements; park and recreation establishment/improvements; acquisition of property; and administration/operational expenses. The 2022

assessment was \$430 and the 2023 assessment will be \$340. Debt to finance developer reimbursement will be paid over a 15-year schedule. The City contributes 50% of property taxes collected from properties within the PID in the prior year. PID assessments are set annually by the City Council after a public notice and public hearing process.

### **Fiscal Year 2023**

Revenues projected total \$140,183 and include \$58,753 for PID assessment, \$2,000 for interest income, and \$79,430 for transfers in from the General Fund and Debt Service Fund for prior year property tax revenues. Expenditures total \$147,029, which includes transfer to other funds for \$146,969. Projected ending fund balance at 9/30/23 is \$53,922.

### **Fiscal Year 2024**

Revenues budgeted total \$135,378 and include \$42,589 for PID assessment, \$2,000 for interest income, and \$90,789 for transfers in from the General Fund and Debt Service Fund. Expenditures total \$137,629, which includes transfer to the Debt Service and Utility Funds for \$137,569 to support debt service associated with bonds issued to fund the developer reimbursement. Budgeted ending fund balance at 9/30/24 is \$51,672.

## **Special Events Fund**

The Special Events fund accounts for City Services such as fire, traffic, and police that are activated due to a special event being conducted in the City. A special event is a unique activity, occurring for a limited or fixed duration, and having an impact to public property. Additionally, the Special Events fund accounts for the rental fees collected for the Crown Festival Park and Brazos River Park. Both facilities were approved by Sugar Land voters in November 2013 as part of a general obligation bond proposition. Specifically, the Crown Festival Park has been designed to contain festival grounds that could accommodate large-scale events like the annual Fourth of July celebration, cultural offerings, and possibly commercial entertainment events that could benefit the local economy.

### **Fiscal Year 2023**

Revenues projected total \$397,056 and includes \$317,056 in miscellaneous revenues from parking fees at the Smart Financial Centre, which are calculated based on 20% of parking sales from the prior calendar year. Rental fees are projected at \$70,000 and interest income is estimated at \$10,000. Total Expenditures of \$61,256 include personnel costs for the part-time Sales and Events Coordinator and operations and maintenance for events hosted by the City. Projected ending fund balance at 9/30/23 is \$606,290.

### **Fiscal Year 2024**

Budgeted revenues total \$430,000 and include \$350,000 in estimated parking revenues from Smart Financial Centre, \$70,000 in rental fees, and \$10,000 in interest income. Budget expenditures total \$400,000 for special events provided through the contract with Spectrum Event Management group. Budgeted ending fund balance at 9/30/24 is \$636,290.

## **Public, Education, & Government Fund**

Public, Education & Government (PEG) Fund: The State legislature approved a legislative bill (S.B. 1087) during the 2011 82nd legislative session that allows for municipalities to receive 1% of gross revenues, labeled "State Franchise Fee," on customer bills to fund capital expenditures associated with public, education and government programming for the City's PEG channel, SLTV16. These funds are restricted in their use and can only be used to purchase capital goods that support broadcast operations for the city. Since the FY21 Budget, these funds have been moved out of the General Fund and established in their own fund to improve accountability.

### **Fiscal Year 2023**

Revenues projected total \$417,718 and includes \$170,000 established through the Comcast Franchise Agreement, and \$203,638 in transfers in from the General Fund. Expenditures total \$595,863 for Municipal Television Programming Equipment. Projected ending fund balance at 9/30/23 is \$7000.

### **Fiscal Year 2024**

Revenues projected total \$177,000, established through the Comcast Franchise Agreement. Expenditures total \$170,000 for Municipal Television Programming Equipment. Projected ending fund balance at 9/30/24 is \$14,000.

### **Animal Services Donations**

The Animal Services division receives donations from residents, non-residents, and businesses throughout the year. These donations are used for shelter operations and maintenance. This fund was moved from the General Fund and established as a separate fund in the FY21 Budget to improve the tracking of donations.

### **Fiscal Year 2023**

Revenues projected total \$24,000 from donations, \$5,000 in interest income, \$10,000 in grants, and \$0 from transfers in. Expenditures total \$31,125 for maintenance and operations. Projected ending fund balance at 9/30/23 is \$150,967.

### **Fiscal Year 2024**

Revenues for FY24 total \$10,000 in donations and \$5,000 in interest income. Expenditures total \$90,600. The estimated fund balance of \$15,413 is appropriated for expenditures in FY24. Projected ending fund balance at 9/30/24 is \$75,367.

### **American Rescue Plan Act**

In response to COVID-19 and its negative economic impacts, the federal government passed the American Rescue Plan Act, an economic stimulus bill. The City has been allocated a set amount that will be used to offset revenue loss, offer premium pay to essential workers, and make necessary water, sewer, and broadband infrastructure improvements. The funds must be spent in accordance with treasury guidance and City Council. Funding ends in FY23.

### **Fiscal Year 2023**

Revenues projected total \$250,000 from federal funds from the receipt of the third tranche of funding. Expenditures projected total \$10,767,391. Fund balance at 9/30/23 is estimated to be \$336,610.

### **Fiscal Year 2024**

No revenues and expenditures are budgeted for FY24. The ending fund balance at 9/30/24 is projected to be \$336,310.

## **Contract Policing Fund**

The Contract Policing Fund was established as a means of tracking the revenue and expenditures associated with the agreements between the Great Community Association, the New Territory Residential Community Association and the City for supplement policing services provided within their boundaries.

### **Fiscal Year 2023**

Revenues projected total \$751,960 from contracted services. Total expenditures are also \$751,960, which represents the personnel costs for the contracted services provided to Greatwood and New Territory. The fund balance at 9/30/23 is estimated to be \$95,699.

### **Fiscal Year 2024**

Revenues budgeted total \$789,558 from contracted services. Total expenditures budgeted are \$885,000, which include \$645,200 for the personnel costs for the contracted services provided to Greatwood and New Territory and \$239,800 in equipment for those officers. The estimated fund balance at 9/30/24 is estimated to be \$257.

## **Public Arts Fund**

The Public Arts Fund was created in FY23 to separate public art projects from other capital projects and is intended to capture funding needs identified each year through development of the Annual Public Art Work Plan (APAWP). Each year, the APAWP is developed to establish public art projects that achieve the goals of the Public Art Plan that was adopted in 2016. The Public Arts Fund is utilized toward implementation of the APAWP and further establishing the city's current public art collection. The Sugar Land 4B Corporation annually contributes funding for public art projects which were previously housed in the General CIP.

### **Fiscal Year 2023**

Total projected revenues of \$1,202,135 include transfers in from various funds including the SL4B Corporation, General CIP, and the General Fund, which capture both the recurring contribution from the SL4B Corporation of \$250,000 and a one-time transfer totaling \$948,135 from the various funds, shifting existing balances to the newly established fund. These revenues totaling \$1,198,135 are appropriated for expenditures of public arts projects and their maintenance throughout the year. Interest income is estimated at \$4,000. The estimated fund balance at 9/30/23 is estimated to be \$4,000.

### **Fiscal Year 2024**

Total budgeted revenues are estimated at \$285,000 and includes the contribution of \$250,000 from the SL4B Corporations and \$35,000 from the General Fund, specifically for the maintenance of existing Public Art. These revenues are planned to be appropriated for expenditures associated with Public Art projects and their maintenance throughout the year. Interest income is estimated at \$4,000. The budgeted ending fund balance at 9/30/24 is anticipated to be \$8,000.

## **Opioid Settlement Fund**

The Opioid Settlement Fund was established to account for litigation revenues received from the Texas Comptroller of Public Accounts and the Texas Opioid Abatement Fund Council that was codified by SB 1827 (87R). The City is expected to receive a proportional share of funds recovered through statewide opioid settlement agreements via occasional payments. Eligible uses of the funds received from the Comptroller require uses that address opioid-related harms in the community.

### **Fiscal Year 2024**

Due to the unknown nature of timing of future litigation revenue payments, there is no revenue budgeted in fiscal year 2024. The total expenditures appropriated will be the resulting fund balance projected at fiscal year 2023 ending of \$101,065 from the first payment received from the Comptroller and projected interest earned. The funding will be split for use between the Police and Fire public safety departments.

**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
<b>REVENUES</b>						
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	-	-	-	-	-
<b>Total Revenues</b>	<b>300,498</b>	<b>397,056</b>	<b>397,056</b>	<b>430,000</b>	<b>-</b>	<b>430,000</b>
<b>EXPENDITURES</b>						
Personnel Costs	64,717	21,256	21,256	-	-	-
Operations & Maintenance	35,000	40,000	40,000	400,000	-	400,000
<b>Total Expenditures</b>	<b>99,717</b>	<b>61,256</b>	<b>61,256</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>
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
<b>Fund Balance - Ending</b>	<b>\$ 270,490</b>	<b>\$ 606,290</b>	<b>\$ 606,290</b>	<b>\$ 636,290</b>	<b>\$ -</b>	<b>\$ 636,290</b>

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

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>REVENUES</b>						
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	-	-	-	-	-
<b>Total Revenues</b>	<b>99,360</b>	<b>39,000</b>	<b>39,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>
<b>EXPENDITURES</b>						
Maintenance and Operations	18,848	31,125	31,125	90,600	-	90,600
<b>Total Expenditures</b>	<b>18,848</b>	<b>31,125</b>	<b>31,125</b>	<b>90,600</b>	<b>-</b>	<b>90,600</b>
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
<b>Fund Balance - Ending</b>	<b>\$ 143,092</b>	<b>\$ 150,967</b>	<b>\$ 150,967</b>	<b>\$ 75,367</b>	<b>\$ -</b>	<b>\$ 75,367</b>

**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
<b>REVENUES</b>						
Security Fees	\$ 36,900	\$ 32,448	\$ 32,448	\$ 34,429	\$ -	\$ 34,429
Interest Income	53	1,000	1,000	1,000	-	1,000
<b>Total Revenues</b>	<b>36,953</b>	<b>33,448</b>	<b>33,448</b>	<b>35,429</b>	<b>-</b>	<b>35,429</b>
<b>EXPENDITURES</b>						
Personnel	28,189	-	-	-	-	-
Operations & Maintenance	-	-	-	-	-	-
Capital	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>28,189</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>Fund Balance - Ending</b>	<b>\$ 9,618</b>	<b>\$ 43,066</b>	<b>\$ 43,066</b>	<b>\$ 78,495</b>	<b>\$ -</b>	<b>\$ 78,495</b>

**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
<b>REVENUES</b>						
Technology Fees	\$ 31,634	\$ 26,488	\$ 26,488	\$ 28,105	\$ -	\$ 28,105
Interest Income	198	1,000	1,000	1,000	-	1,000
<b>Total Revenues</b>	<b>31,831</b>	<b>27,488</b>	<b>27,488</b>	<b>29,105</b>	<b>-</b>	<b>29,105</b>
<b>EXPENDITURES</b>						
Operations & Maintenance	23,589	35,295	35,295	25,300	-	25,300
<b>Total Expenditures</b>	<b>23,589</b>	<b>35,295</b>	<b>35,295</b>	<b>25,300</b>	<b>-</b>	<b>25,300</b>
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
<b>Fund Balance - Ending</b>	<b>\$ 30,858</b>	<b>\$ 23,051</b>	<b>\$ 23,051</b>	<b>\$ 26,856</b>	<b>\$ -</b>	<b>\$ 26,856</b>

**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
<b>REVENUES</b>						
Fines	\$ 34,662	\$ 42,234	\$ 42,234	\$ 46,458	\$ -	\$ 46,458
Interest Income	513	2,500	2,500	2,500	-	2,500
<b>Total Revenues</b>	<b>35,175</b>	<b>44,734</b>	<b>44,734</b>	<b>48,958</b>	<b>-</b>	<b>48,958</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	35,175	44,734	44,734	48,958	-	48,958
Fund Balance - Beginning	47,358	82,533	82,533	127,267	-	127,267
<b>Fund Balance - Ending</b>	<b>\$ 82,533</b>	<b>\$ 127,267</b>	<b>\$ 127,267</b>	<b>\$ 176,224</b>	<b>\$ -</b>	<b>\$ 176,224</b>

**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
<b>REVENUES</b>						
Fines	\$ 693	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Interest Income	10	50	50	50	-	50
<b>Total Revenues</b>	<b>704</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>-</b>	<b>1,050</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	704	1,050	1,050	1,050	-	1,050
Fund Balance - Beginning	947	1,651	1,651	2,701	-	2,701
<b>Fund Balance - Ending</b>	<b>\$ 1,651</b>	<b>\$ 2,701</b>	<b>\$ 2,701</b>	<b>\$ 3,751</b>	<b>\$ -</b>	<b>\$ 3,751</b>

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

	FY22	FY23	FY23	FY24	FY24	FY24
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
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
<b>Total Revenues</b>	<b>2,314,061</b>	<b>2,804,970</b>	<b>2,804,970</b>	<b>2,726,000</b>	<b>-</b>	<b>2,726,000</b>
<b>EXPENDITURES</b>						
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	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>519,322</b>	<b>797,102</b>	<b>797,102</b>	<b>1,138,683</b>	<b>-</b>	<b>1,138,683</b>
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
<b>Total Non-Operating Expenditures</b>	<b>1,342,893</b>	<b>1,344,628</b>	<b>1,344,628</b>	<b>1,338,775</b>	<b>-</b>	<b>1,338,775</b>
<b>Total Expenditures</b>	<b>1,862,215</b>	<b>2,141,730</b>	<b>2,141,730</b>	<b>2,477,458</b>	<b>-</b>	<b>2,477,458</b>
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)
<b>Fund Balance - Ending</b>	<b>\$ 1,208,262</b>	<b>\$ 1,714,451</b>	<b>\$ 1,714,451</b>	<b>\$ 1,962,993</b>	<b>\$ -</b>	<b>\$ 1,962,993</b>
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 FUND - ENCLAVE AT RIVER PARK PID  
INCOME STATEMENT**

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>REVENUES</b>						
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
<b>Total Revenues</b>	<b>151,873</b>	<b>140,183</b>	<b>140,183</b>	<b>135,378</b>	<b>-</b>	<b>135,378</b>
<b>EXPENDITURES</b>						
Miscellaneous	50	60	60	60	-	60
Transfers to Other Funds	156,494	146,969	146,969	137,569	-	137,569
<b>Total Expenditures</b>	<b>156,544</b>	<b>147,029</b>	<b>147,029</b>	<b>137,629</b>	<b>-</b>	<b>137,629</b>
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 - SPA DEBT REDUCTION FUND - RIVERSTONE  
INCOME STATEMENT**

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>REVENUES</b>						
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
<b>Total Revenues</b>	<b>351,209</b>	<b>454,000</b>	<b>454,000</b>	<b>464,000</b>	<b>-</b>	<b>464,000</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	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
<b>Fund Balance - Ending</b>	<b>\$ 1,648,647</b>	<b>\$ 2,102,647</b>	<b>\$ 2,102,647</b>	<b>\$ 2,566,647</b>	<b>\$ -</b>	<b>\$ 2,566,647</b>

**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
<b>REVENUES</b>						
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
<b>Total Revenues</b>	<b>66,103</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>-</b>	<b>90,000</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	66,103	90,000	90,000	90,000	-	90,000
Fund Balance - Beginning	436,936	487,072	487,072	577,072	-	577,072
<b>Fund Balance - Ending</b>	<b>\$ 503,039</b>	<b>\$ 577,072</b>	<b>\$ 577,072</b>	<b>\$ 667,072</b>	<b>\$ -</b>	<b>\$ 667,072</b>

**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
<b>REVENUES</b>						
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	252	1,000	1,000	1,000	-	1,000
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>252</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>EXPENDITURES</b>						
Maintenance and Operations	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>Fund Balance - Ending</b>	<b>\$ 38,638</b>	<b>\$ 39,638</b>	<b>\$ 39,638</b>	<b>\$ 40,638</b>	<b>\$ -</b>	<b>\$ 40,638</b>

**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
<b>REVENUES</b>						
Seized Funds	\$ 210,364	\$ 162,530	\$ 162,530	\$ -	\$ -	\$ -
Interest Income	2,054	12,000	12,000	15,000	-	15,000
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>212,418</b>	<b>174,530</b>	<b>174,530</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>
<b>EXPENDITURES</b>						
Maintenance and Operations	23,996	112,219	112,219	-	-	-
Capital	4,800	37,781	37,781	-	-	-
<b>Total Expenditures</b>	<b>28,796</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>Fund Balance - Ending</b>	<b>\$ 313,306</b>	<b>\$ 337,836</b>	<b>\$ 337,836</b>	<b>\$ 352,836</b>	<b>\$ -</b>	<b>\$ 352,836</b>

**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
<b>REVENUES</b>						
Other Income	\$ 22,269	\$ 10,081	\$ 10,081	\$ -	\$ -	\$ -
Interest Income	159	1,000	1,000	1,000	-	1,000
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>22,428</b>	<b>11,081</b>	<b>11,081</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>EXPENDITURES</b>						
Maintenance and Operations	-	37,000	37,000	-	-	-
Transfers to other funds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>Fund Balance - Ending</b>	<b>\$ 27,158</b>	<b>\$ 1,239</b>	<b>\$ 1,239</b>	<b>\$ 2,239</b>	<b>\$ -</b>	<b>\$ 2,239</b>

**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
<b>REVENUES</b>						
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	-	-	-
<b>Total Revenues</b>	<b>179,345</b>	<b>417,718</b>	<b>417,718</b>	<b>177,000</b>	<b>-</b>	<b>177,000</b>
<b>EXPENDITURES</b>						
Maintenance and Operations	84,715	377,144	377,144	170,000	-	170,000
Capital	27,706	218,719	218,719	-	-	-
<b>Total Expenditures</b>	<b>112,422</b>	<b>595,863</b>	<b>595,863</b>	<b>170,000</b>	<b>-</b>	<b>170,000</b>
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  
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
<b>REVENUES</b>						
Federal Funds	\$ 5,557,979	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	-	250,000	250,000	-	-	-
<b>Total Revenues</b>	<b>5,557,979</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
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	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>10,767,391</b>	<b>10,767,391</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>Fund Balance - Ending</b>	<b>\$ 11,116,141</b>	<b>\$ 336,310</b>	<b>\$ 336,310</b>	<b>\$ 336,310</b>	<b>\$ -</b>	<b>\$ 336,310</b>

**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
<b>REVENUES</b>						
Contracted Services	\$ 715,730	\$ 751,960	\$ 751,960	\$ 789,558	\$ -	\$ 789,558
Interest Income	768	-	-	-	-	-
<b>Total Revenues</b>	<b>716,498</b>	<b>751,960</b>	<b>751,960</b>	<b>789,558</b>	<b>-</b>	<b>789,558</b>
<b>EXPENDITURES</b>						
Personnel Costs	620,799	751,960	751,960	774,600	-	774,600
Operations & Maintenance	-	-	-	110,400	-	110,400
<b>Total Expenditures</b>	<b>620,799</b>	<b>751,960</b>	<b>751,960</b>	<b>885,000</b>	<b>-</b>	<b>885,000</b>
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 - PUBLIC ARTS  
INCOME STATEMENT**

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

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

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

# Capital Projects Fund

Capital Project Funds account for the acquisition and construction of major capital activities. Funding is provided by debt issuance, Sugar Land Development Corporation, Sugar Land 4B Corporation, Airport revenues, Utility revenues, Tourism Fund, and donations.

## Capital Improvement Process

Section 6.03 of the City Charter states that the City shall file a multi-year capital improvement program and a current year capital budget. Annually, City staff prepares and files a five-year Capital Improvement Program (CIP). The CIP identifies needed capital improvements and financing for those improvements. The first year of the plan is incorporated into the annual budget to appropriate funds for the specific projects.

The five-year Capital Improvement Program (CIP) for FY24-FY28 totals \$289.16 million including \$17.35 million of remaining GO Bond projects approved by voters in November 2019. Cost estimates for years two through five of the five-year CIP are for planning purposes only and are used in conjunction with the long-range financial plan of the City to determine potential project funding sources or to adjust project timing based on affordability. Estimates are based on the best information available, and ultimate project budgets may vary from estimates.

Funding sources and levels are identified and developed through the Budget Office. The first draft of the five-year CIP is prepared without fiscal constraints. The CIP is reviewed by the departments, Planning and Zoning Commission, the Sugar Land Development Corporation (SLDC), Sugar Land 4B Corporation (SL4B), and the City Manager. The City Council reviews the list of proposed projects without respect to dollar amounts or timing. A final draft of the fiscally constrained five-year CIP is then prepared and filed with the annual budget for Council consideration and approval. Upon City Council adoption, the five-year CIP document is reproduced and distributed for implementation of the program.

### Fiscal Year 2023

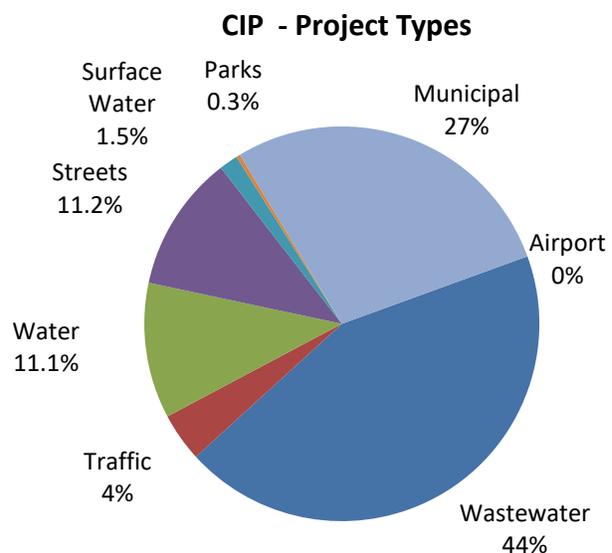
The FY23 capital projects budget totaled \$106,035,646. Many projects included in FY23 are still in progress as most capital projects are multi-year projects. Funds will carry over into FY24.

### Fiscal Year 2024

FY24 capital projects total \$62,682,000. The chart to the right illustrates what portion each project type makes up of the total approved budget for the FY24 CIP. Municipal projects and Wastewater projects make up over half of the budgeted CIP.

**Streets** projects total \$7,000,000 and include: supplemental funding for 2019 GO bond projects including University Blvd, Country Club Boulevard and Soldiers Field Extension. One new project is for a Brazos River Turnaround Alternate – University of Houston Sugar Land Roadway.

**Municipal** projects total \$17,600,000 and include: Public Safety & Public Services Building Rehabilitation, Public Safety Supplemental Funding, Emergency Operations Center/Public Safety Dispatch Building, and City Facilities Elevators.



**Water** projects total \$6,970,000 and include: Distribution System Water Main Rehabilitation, Ground Storage Tank Rehabilitation, SCADA Improvements, Ground Water Plant Rehabilitation, Well Rehabilitation, GWP Emergency Generator – RAD Maintenance, Capital Recovery Fee Study, Elevated Storage Tank Rehabilitation, Groundwater Plant Generator Replacement.

**Wastewater** projects total \$27,448,000 and include: Lift Station 48, Tract 2 Wastewater Improvements, Lift Station Rehabilitation, Wastewater Treatment Plants Improvements, Collection System Rehabilitation, Lift Station SCADA Program, Wastewater Forcemain Condition Assessment, and Lift Station Bypass Pumps Rehab.

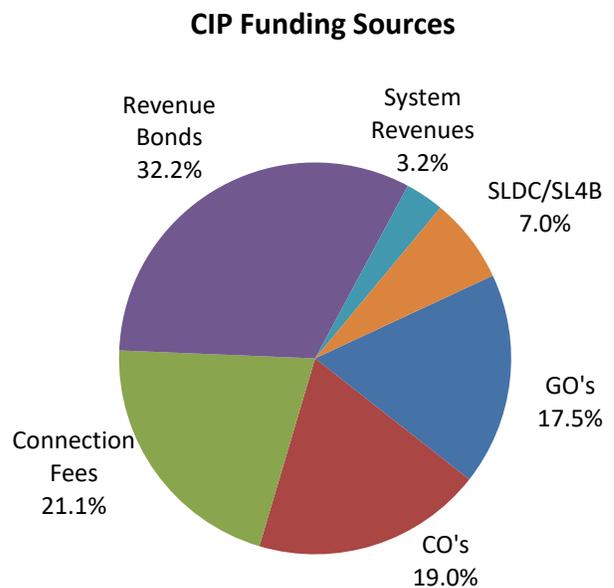
**Surface Water** projects total \$964,000 and chemical system replacement and improvements at the Surface Water Treatment Plant.

**Parks** projects total \$200,000 and include Joint Participation in CIP.

**Traffic** projects total \$2,500,000 and include Landscape Replacement for Major Roadway and Environmental Projects and Next Gen ITS detection.

Total revenues for FY24 Capital Projects is \$67,197,000.

This includes Certificates of Obligation of \$11,900,000 and GO Bonds for \$11,000,000. In addition, \$20,182,000 is funded from Revenue Bonds; \$2,000,000 is from Utility System Revenues; \$4,400,000 from Sugar Land 4B Corporation and Sugar Land Development Corporation; and \$13,200,000 from Connection Fees. Interest income is estimated at \$4,515,000 based on current interest rates.



**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	\$ 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
<b>Total Revenues</b>	<b>25,600,000</b>	<b>4,550,000</b>	<b>37,007,000</b>	<b>40,000</b>	<b>67,197,000</b>
<b>Expenditures</b>					
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
<b>Total Expenditures</b>	<b>23,200,000</b>	<b>4,400,000</b>	<b>35,682,000</b>	<b>-</b>	<b>63,282,000</b>
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)
<b>Fund Balance - Ending</b>	<b>\$ 7,085,071</b>	<b>\$ 150,000</b>	<b>\$ 3,065,000</b>	<b>\$ 90,000</b>	<b>\$ 10,390,071</b>

**CITY OF SUGAR LAND  
SUMMARY OF CAPITAL PROJECTS  
FISCAL YEAR 2024**

<b>Project #</b>	<b>Project Name</b>	<b>Project Description</b>
<b>Municipal Projects</b>		
CMU2202	Public Safety & Public Services Building Rehabilitation	Facility rehabilitation will be completed to address building envelope repairs and/or roof replacements at locations such as City Hall, the Fire Admin/City Hall Annex building, the Police Dept, Fire Stations and Public Works. Interior renovations will be conducted at various Fire Stations, the Fire Admin/City Hall Annex building and Public Works.
CMU2301	Emergency Operations Center/Public Safety Dispatch Building	Construction of an approximately 17,000 square-foot building space which will include dispatch, Emergency Operations Center, I.T. workroom, parking, fencing and related site work.
CMU2401	City Facilities Elevators	Replacement of two elevators in the main lobby City Hall which have reached the end of their useful life.
CMU2402	Public Safety Supplemental Funding	Design and construction of a multi-purpose training facility, outdoor classrooms and restroom, drive fire track, live fire shoot house and associated paving and site work improvements for Fire and Police. (supplemental
<b>Municipal Total</b>		
<b>Parks Projects</b>		
CPK2401	Joint Participation in CIP	Provide funds for joint participation in CIP projects between the City and citizen-based organizations that benefit the general public. Project takes advantage of partnering opportunities to enhance and preserve the quality of life for City residents.
<b>Parks Total</b>		
<b>Streets Projects</b>		
CST1901	Soldiers Field Extension	Supplemental funding for an extension of Soldiers Field from its current termination to Highway 6.
CST2102	University Blvd Widening-Mobility Bond Project	Design and construction of one additional lane in each direction of the existing concrete boulevard roadway from Wentworth to New Territory Blvd. Project includes intersection improvements at New Territory Blvd, Telfair Ave. Lexington Blvd, and Wentworth Ave.
CST2401	Country Club Blvd Improvements from Sugar Creek to Chesterfield	Reconstruction of Country Club Boulevard from Sugar Creek Boulevard to Chesterfield Lane. The project is coordinated with drainage improvements for Montclair Drive in Sugar Creek, in conjunction with CIP CDR2102 Phase II.
CST2402	Brazos River Turnaround Alternative – UHSL Roadway	Design and construction of a 4-lane divided concrete boulevard with sidepaths and two collector, 2-lane concrete roadways with sidewalks. The project also includes intersection improvements at US59/University Blvd and US59/99.
<b>Streets Total</b>		
<b>Surface Water Projects</b>		
CSW2401	SWTP Rehab Ph 1- Chemical System Replacement/Improvements	Phase 1 scope includes chlorine dioxide system improvements, chemical metering pump replacements, chemical transfer pump replacements, chemical protective coating, chemical piping replacement, ventilation improvements and safety equipment replacements for showers and eyewash stations.
<b>Surface Water Total</b>		
<b>Traffic Projects</b>		
CTR2401	Landscape Replacement for Major Roadway and Enhancement Projects	Reconstruction of landscape beds along major routes through Sugar Land to improve the streetscape treatments of areas directly adjacent to interstate and state highways. Routes will include US 59/I-69, US 90A, and SH6, which are classified as Imperial and Highway 6 routes according to the Beautification Policy.
CTR2402	Next Gen ITS Detection	Replace signal detection to add benefits of computer vision (delay, pedestrian counts, red light running, etc.), establish next gen controller/ATMS, ATSPMS platform, add travel time devices, and other technology improvements.
<b>Traffic Total</b>		

Water Utilities	Airport Revenues	SLDC Corp SL4B Corp	Bond Proceeds		Other Sources	Total FY24 CIP Budget
			GO / CO	Revenue	Connection Fees	
			1,000,000			1,000,000
			10,000,000			10,000,000
			500,000			500,000
			6,100,000			6,100,000
-	-	-	<b>11,500,000</b>	-	-	<b>11,500,000</b>
		200,000				200,000
-	-	<b>200,000</b>	-	-	-	<b>200,000</b>
			1,100,000			1,100,000
			900,000			900,000
			1,000,000			1,000,000
		4,000,000				4,000,000
-	-	<b>4,000,000</b>	<b>3,000,000</b>	-	-	<b>7,000,000</b>
				964,000		964,000
-	-	-	-	<b>964,000</b>	-	<b>964,000</b>
		200,000				200,000
			2,300,000			2,300,000
-	-	<b>200,000</b>	<b>2,300,000</b>	-	-	<b>2,500,000</b>

CITY OF SUGAR LAND  
SUMMARY OF CAPITAL PROJECTS  
FISCAL YEAR 2024

Project #	Project Name	Project Description
<b>Wastewater Projects</b>		
CWW2301	Lift Station 48 (MUD 136 Reg. LS#1)	Construct a new second wet well, replace existing pumps with three new pumps, including electrical improvements, and install new gravity influent lines to accommodate firm capacity to serve future growth.
CWW2303	Wastewater Treatment Plant Improvements	Replacement of equipment and improvements to Wastewater Treatment Plants for key components identified through operations of the plants.
CWW2304	Collection System Rehabilitation Program	Continue detailed evaluation and design for system deficiencies identified in the 2009 Citywide Inflow & Infiltration Study and 2011 Pre-Design Report of areas that experience sanitary sewer overflows (SSOs) during heavy storm events.
CWW2309	Tract 2 Wastewater Improvements	There are currently treatment bottlenecks that need to be addressed to accommodate additional wastewater flows from the development of Tract 2 to the West WWTP. In addition, the project will include an upsized forcemain from the Tract 2 development to connect the wastewater collection system in New Territory to further convey wastewater to the West WWTP.
CWW2401	Lift Station Rehabilitation	Annual rehabilitation of the city's lift stations that have been identified by staff through routine inspections and annual assessments due to aging infrastructure and reliability concerns.
CWW2402	Lift Station SCADA Program	Install Supervisory Control and Data Acquisition (SCADA) at all unmonitored lift stations city-wide.
CWW2403	Wastewater Forcemain Condition Assessment	Conduct an assessment to identify the current condition of each of the city's lift station forcemains and build an annual program that will assist in the rehabilitation and/or replacement of the forcemains.
CWW2404	Lift Station Bypass Pumps Rehab	Annual program that will assist in the rehabilitation and/or replacement of the City's lift station bypass pumps.
<b>Wastewater Total</b>		
<b>Water Projects</b>		
CWA2401	Distribution System Water Main Rehabilitation Program	A waterline replacement analysis was conducted based on maintenance records to prioritize the water line rehabilitation. The biennial project includes design and construction of distribution system water lines to replace aged and high maintenance existing waterlines. Design in one year and construction in the next year.
CWA2402	Ground Storage Tank Rehabilitation	Annual funding for refurbishment of existing ground storage water tanks at a site to be determined and prioritized by scheduled evaluation and assessment. Work includes structural repairs and modifications as needed, blasting and proper removal of old coatings and repainting.
CWA2403	SCADA Improvements	Annual program to maintain the Supervisory Control and Data Acquisition (SCADA) system for the city's utilities. Allows for the continuation of necessary repairs to failed parts of the system.
CWA2404	Ground Water Plant Rehabilitation	Annual investment in the ground water plants. Work includes: improvements to booster pumps, on site facilities, hydro-pneumatic tanks, yard piping, site grading and drainage. Improvements were identified through the conditions assessment completed prior to annexation.
CWA2405	Well Rehabilitation	Design and construction of scheduled maintenance of water wells for one of the 23 City water wells. Maintenance of water wells includes pulling of pumps from wells and cleaning well screens. Repairs required for the wells and pumps are determined when the wells are pulled.
CWA2406	GWP Emergency Generator - RAD Maintenance Program	Design and construct rehabilitation and maintenance of the right angle drives (RAD) which were recommended in the CIP CWA2204, Emergency Generator Assessment.
CWA2407	Capital Recovery Fee Study	Evaluate the capital improvement projects from CWA2307, CWA2306, CWW2308, CWW2306 and select eligible projects for inclusion in the CRF capital improvement plan (CIP) and develop Capital Recovery Fee amount for water and wastewater projects.
CWA2408	Elevated Storage Tank Rehabilitation Design	Design and construction of improvements to the elevated storage tanks.
CWA2409	GWP Emergency Generator Replacement Program	This project will include replacement of existing generators at the groundwater plants which was recommended in the CIP CWA2204, Emergency Generator Assessment.
<b>Water Total</b>		
<b>Grand Total</b>		

			Bond Proceeds		Other Sources	Total FY24 CIP Budget
Water Utilities	Airport Revenues	SLDC Corp SL4B Corp	GO / CO	Revenue	Connection Fees	
				6,448,000		6,448,000
				1,500,000		1,500,000
				2,800,000		2,800,000
					13,200,000	13,200,000
1,000,000				1,500,000		2,500,000
				200,000		200,000
				250,000		250,000
				550,000		550,000
<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,248,000</b>	<b>13,200,000</b>	<b>27,448,000</b>
				300,000		300,000
1,000,000				200,000		1,200,000
				380,000		380,000
				2,160,000		2,160,000
				1,870,000		1,870,000
				200,000		200,000
				60,000		60,000
				200,000		200,000
				600,000		600,000
<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,970,000</b>	<b>-</b>	<b>6,970,000</b>
<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ 4,400,000</b>	<b>\$ 22,900,000</b>	<b>\$ 20,182,000</b>	<b>\$ 13,200,000</b>	<b>\$ 62,682,000</b>

**CITY OF SUGAR LAND - 2024 CAPITAL IMPROVEMENT PROGRAM - OPERATING IMPACTS**

**PROJECT NO. PROJECT TITLE**  
 CMU2401 City Facilities Elevators

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO. PROJECT TITLE**  
 CMU2402 Public Safety Facilities Supplemental Funding

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO. PROJECT TITLE**  
 CPK2401 Joint Participation in CIP

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO. PROJECT TITLE**  
 CST2401 Country Club Blvd Improvements from Sugar Creek to Chesterfield

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO. PROJECT TITLE**  
 CST2402 Brazos River Turnaround Alternate - UHSL Roadway

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CSW2401            SWTP Rehab Ph 1- Chemical System Replacement/Improvements

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CTR2401            Landscape Replacement for Major Roadway and Enviromental Projects

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CTR2402            Next Gen ITS Detection

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CWW2401            Lift Station Rehabilitation Program

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CWW2402            Lift Station SCADA Program

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CWW2404            Lift Station Bypass Pumps Rehab

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CWA2401            Distribution System Water Main Rehabilitation Program

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CWA2402            Ground Storage Tank Rehabilitation

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CWA2403            SCADA Improvements

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CWA2404            Ground Water Plant Rehabilitation

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CWA2405            Well Rehabilitation

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CWA2406            GWP Emergency Generator - RAD Maintenance Program

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CWA2407            Capital Recovery Fee Study

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

**PROJECT NO.**      **PROJECT TITLE**  
 CWA2408            Elevated Storage Tank Rehabilitation

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

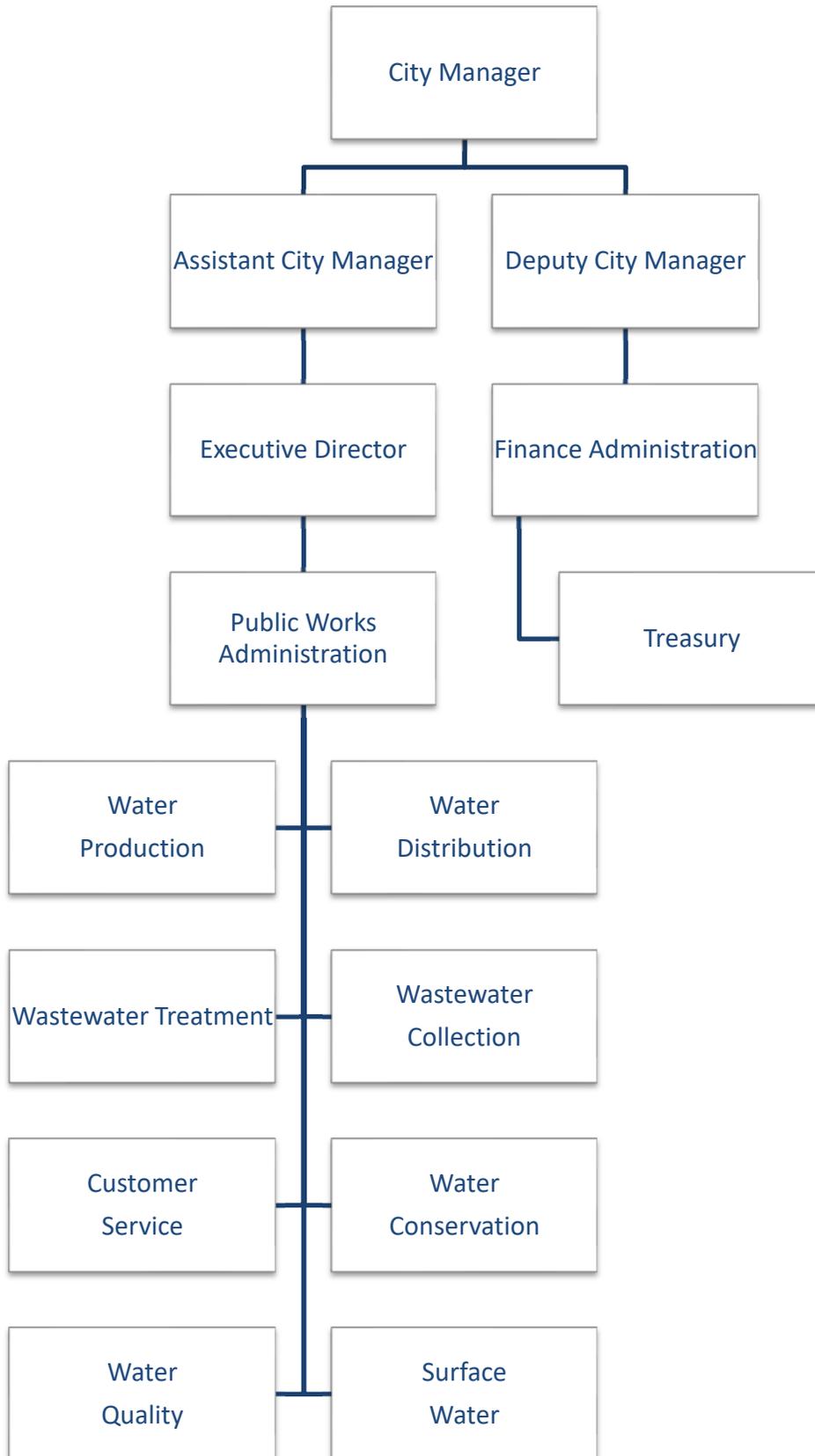
**PROJECT NO.**      **PROJECT TITLE**  
 CWA2409            Groundwater Plant Generator Generator Replacement

<b>IMPACT ON OPERATING BUDGET</b>					
<b>Expenditures</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ -</b>				

# Utility System Fund Organizational Chart

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*As of October 1, 2023*



## Utility System Fund

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The City's water and wastewater utilities are financed and operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges.

Surface Water accounts for all operating activities related to the City's Groundwater Reduction Plan, and required conversion to surface water, which is funded through a GRP fee per 1,000 gallons of water produced. The City has already met the mandated 30% reduction in groundwater usage and is preparing to meet the next mandate, which is 60% reduction by 2027. Customers outside the City limits pay a 20% out-of-City service charge over the monthly fees; service charges from Tara Plantation are credited to the debt reduction fund based on Strategic Partnership Agreements (SPA).

### Fiscal Year 2023

FY23 total revenues are estimated to be \$87,149,503. Charges for services are projected at \$43,181,064. Surface Water fees are estimated at \$22,771,654. Interest income is projected at \$1,153,329. Miscellaneous revenue totals \$2,335,683 and includes the sale of water rights.

Non-operating revenues consist of 2023 bond proceeds of \$16,749,543, transfers in of \$868,019 from connection fees, and \$41,181 in PID reimbursements.

Total expenditures are projected at \$83,905,129. Operating expenditures are projected at \$32,918,400.

Non-operating expenditure projections total \$50,986,729 and include debt service payments of \$20,528,625, transfers out of \$9,367,640, issuance costs of \$247,560 miscellaneous expenditures of \$320,029, contingency of \$2,018,875, and CIP transfers of \$18,504,000, which includes \$2 million pay as you go funding for capital projects.

Ending cash equivalent balance at 9/30/23 is projected to be \$26,972,587 after considering the debt service reserve of \$10,845,365. The fund is projected to have an 82% operating reserve, which is above the 25% established by policy, and a bond coverage ratio of 1.78.

### Fiscal Year 2024

FY24 total revenues are estimated to be \$94,905,046. Total revenues for charges for services are budgeted at \$46,907,169, surface water fees are budgeted at \$25,146,411, interest income at \$1,037,207, tap fees at \$27,009, and miscellaneous of \$701,950 made up of penalties, collection charges, delinquency fees, lease agreements, reimbursements, and other miscellaneous charges. Bond proceeds are budgeted at \$20,182,000 for FY24 CIP projects. Transfers in include \$868,019 from connection fees to cover FY24 debt service requirements for connection fee projects and \$35,281 in reimbursements from the Enclave @ River Park PID for debt service on the developer reimbursement.

Operating expenditures total \$34,161,728.

Non-operating expenditures total \$55,091,908. Debt service payments are budgeted at \$22,291,856 for existing debt and projected future debt service for current year CIP. Issuance costs for the bonds are estimated at \$384,360. Transfer to CIP fund is budgeted at \$22,182,000, including \$2 million for pay as you go funding and transfer of bond proceeds for capital projects. Transfers out to other funds total \$9,278,518, and include transfers to the Fleet and High-Tech Replacement, General Fund for overhead costs, and Debt Service Fund for annexed & dissolved MUD debt service. Contingency is budgeted at \$538,876 and miscellaneous at \$416,298, which includes insurance premiums and deductibles and compensation plan adjustments.

The Utility System has a projected total debt service reserve of \$11,198,659 for FY24 which includes the estimated increase from new debt issuance in the budgeted year. The cash equivalent balance on 9/30/24 is estimated to be \$32,270,702 which is a 94% operating reserve and a bond coverage of 1.78.

### Financial Analysis

Financial ratios are used to analyze the financial position and operating results of the funds. A comparison based on FY23 projections and the FY24 budget is shown below:

	FY23 Projection	FY24 Budget
Cash Reserve Ratio	82%	94%
Direct Bond Coverage	1.78	1.78

The targeted minimum cash reserve ratio is 25% of operating expenses. The direct bond coverage minimum is 1.25 times the average annual debt service requirements. The FY24 cash reserve ratio is budgeted at 95%. Rates will be adjusted annually as necessary to ensure cash reserves and bond coverage requirements are maintained.

Rating agencies monitor the All-In Bond coverage, which includes non-revenue debt. Fitch and Standard & Poor's have both assigned their AA rating to the outstanding revenue bonds.

# Water Utilities Department

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>Summary by Category</b>						
Salary & Benefits	\$ 6,691,867	\$ 7,929,588	\$ 7,929,588	\$ 7,871,161	\$ 611,847	\$ 8,483,008
Supplies	12,669,878	13,613,883	13,903,967	13,762,131	983,100	14,745,231
Professional Services	4,657,567	8,835,431	9,014,825	8,381,718	-	8,381,718
Repairs & Maintenance	844,887	371,435	341,708	196,813	4,000	200,813
Purchased Services	756,882	1,132,793	1,134,693	1,029,087	-	1,029,087
Capital/Other	116,181	1,035,269	593,619	369,970	951,900	1,321,870
<b>Category Totals</b>	<b>\$ 25,737,263</b>	<b>\$ 32,918,400</b>	<b>\$ 32,918,400</b>	<b>\$ 31,610,881</b>	<b>\$ 2,550,847</b>	<b>\$ 34,161,728</b>

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>Summary by Type</b>						
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
<b>Category Totals</b>	<b>\$ 25,737,263</b>	<b>\$ 32,918,400</b>	<b>\$ 32,918,400</b>	<b>\$ 31,610,881</b>	<b>\$ 2,550,847</b>	<b>\$ 34,161,728</b>

	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
<b>FTE Count</b>						
Utility Administration	4.50	4.50	1.50	6.00	2.00	8.00
Water Distribution	13.50	14.50	-	14.50	-	14.50
Water Production	7.50	7.50	-	7.50	1.00	8.50
Wastewater Collection	10.50	10.50	-	10.50	-	10.50
Wastewater Treatment	7.00	7.00	1.00	8.00	2.00	10.00
Customer Service	12.00	12.00	-	12.00	-	12.00
Water Quality	6.50	7.50	-	7.50	-	7.50
Water Conservation	1.00	1.00	-	1.00	-	1.00
Treasury	12.00	12.00	-	12.00	-	12.00
Surface Water	15.00	17.00	(1.00)	16.00	2.00	18.00
<b>FTE Count Totals</b>	<b>89.50</b>	<b>93.50</b>	<b>1.50</b>	<b>95.00</b>	<b>7.00</b>	<b>102.00</b>

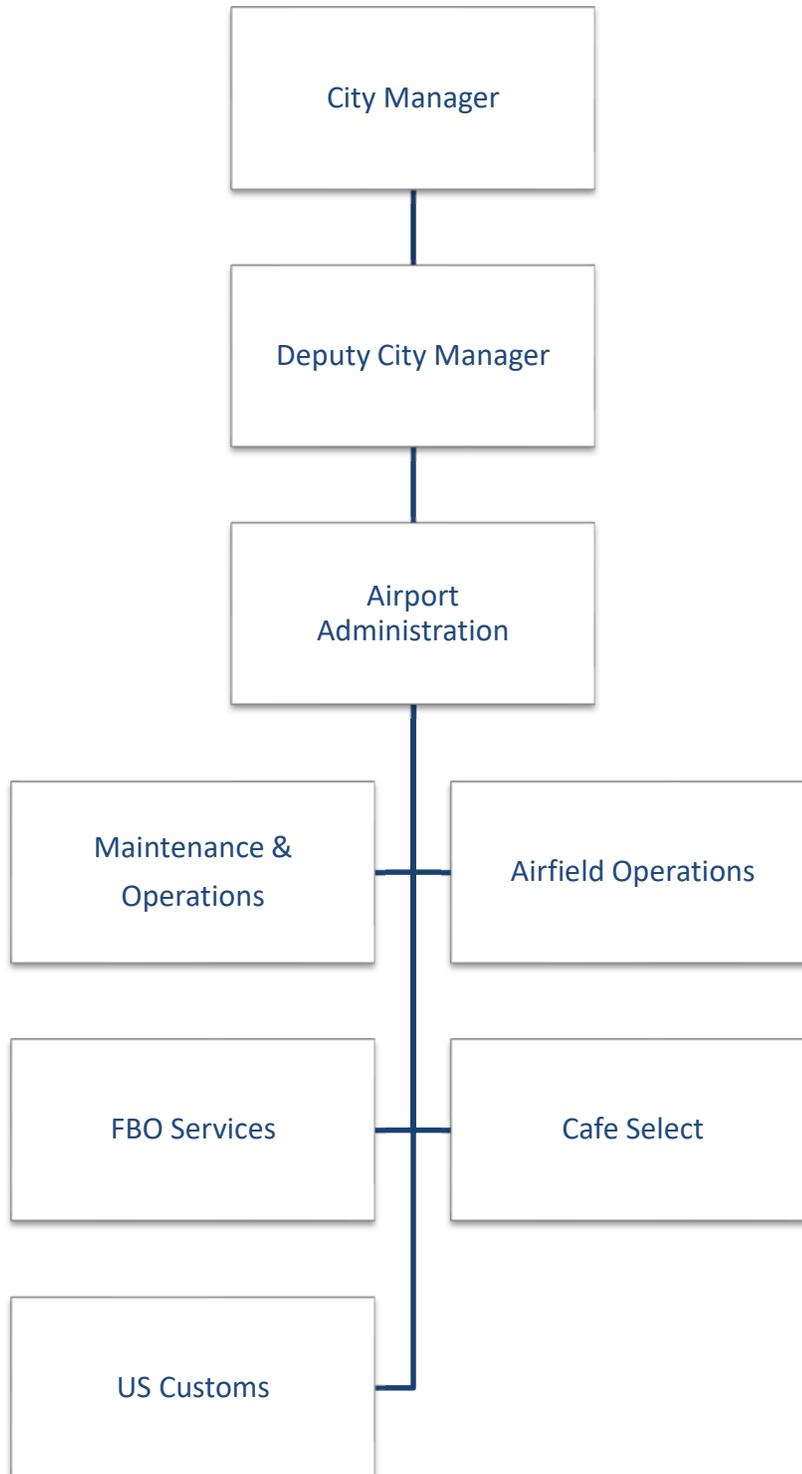
**CITY OF SUGAR LAND  
ENTERPRISE FUND - UTILITY SYSTEM  
INCOME STATEMENT**

	FY22	FY23	FY23	FY24	FY24	FY24
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
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
<b>EXPENDITURES</b>						
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%

# Airport Fund Organizational Chart

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*As of October 1, 2023*



# Airport Fund

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Sugar Land Regional Airport, which is owned and operated by the City, is a self-supporting enterprise funded by user charges. The Airport is home to several aircraft and expects to sell an average of 360,354 gallons of aviation fuel per month during FY24. The City serves as a fixed based operator by providing fuel and general aviation customer services. Operations are primarily supported by a markup on fuel sold by the airport, hangar leases, and ramp fees.

## Fiscal Year 2023

Total revenues for FY23 are projected to be \$39,867,441. Projected operating revenues total \$32,408,094, which includes \$28,788,294 in fuel sales, \$1,667,600 in hangar leases, \$180,000 in interest income and \$270,000 in miscellaneous revenues from rental cars, ramp fees and other fees. Non-operating revenues are projected at \$7,459,347 and consist of \$549,815 in transfers in, \$50,000 in grants and \$6,859,532 in bond proceeds, which will fund the last phase of the Parallel Taxiway Relocation and the Land Acquisition along State Highway 6 and 90.

Total expenses for FY23 are projected to be \$39,808,656. Operating expenses are projected at \$27,908,618 and non-operating expenses are projected at \$11,900,038. This includes transfers for capital projects, including the Parallel Taxiway Relocation and Land Acquisition, a hangar purchase, administrative overhead, and debt service payments.

Ending cash equivalent balance at 9/30/23 is projected to be \$7,726,033.

## Fiscal Year 2024

Total revenues for FY24 are budgeted at \$26,397,712. Revenues from fuel sales are anticipated at \$22,117,912, a 23% decrease under FY23 projections. The decrease is intended to capture the lowering cost of fuel for resale, which is reflected in the price and revenue projections and aims to maintain flexibility in the fuel revenue and expense budget. Total gallons sold are estimated at 4,324,247. Non-operating revenues in FY24 are budgeted at \$610,000, which includes grant proceeds of \$50,000, operating transfers in of \$560,000. Transfers from other funds include estimated property taxes to be collected on taxable value at the Airport from the General and Debt Service Funds, and a transfer from the Sugar Land Development Corporation for international marketing efforts.

Total operating expenses are budgeted at \$22,020,644 and includes \$1,291,032 for airport administration, \$342,399 for airfield operations, \$292,803 for Café Select operations, \$764,760 for U.S. Customs, and \$1,156,648 for maintenance and operations. The operating budget also includes \$18,166,002 for FBO services which includes the amount budget for resale fuel aforementioned above.

Total non-operating expenses are estimated at \$3,538,366, which includes the overhead reimbursement to the General Fund, debt service payments on new and outstanding bonds, contributions to the Internal Service Funds, and other miscellaneous expenditures. Ending cash equivalent balance at 9/30/24 is expected to be \$7,157,431.

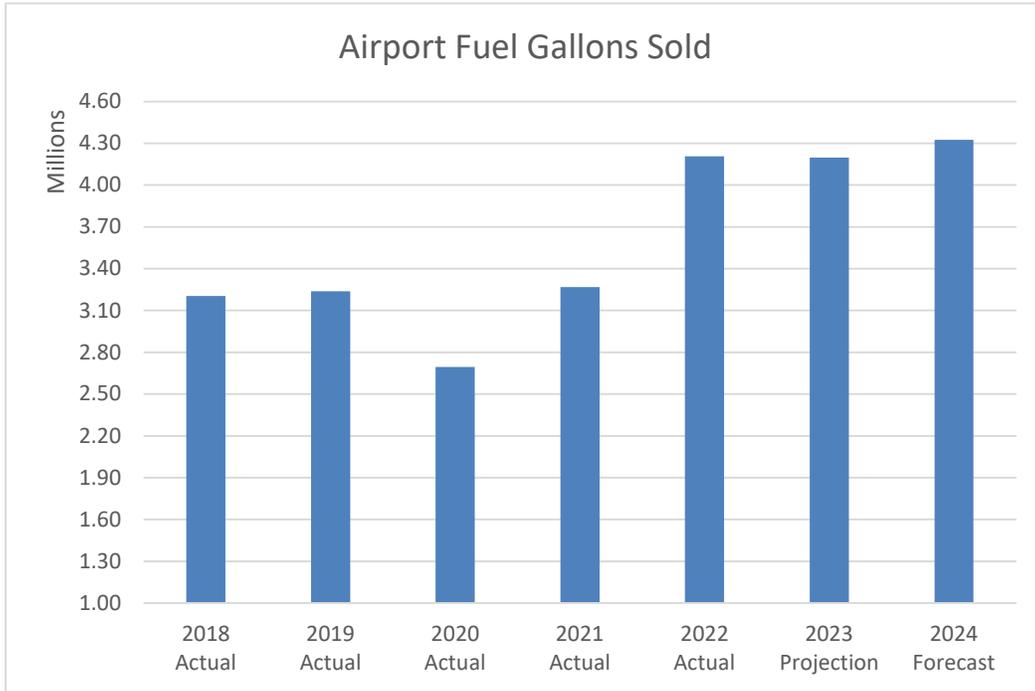
## Financial Analysis

As the Airport is intended to be financially independent and self-supporting, financial ratios are used to analyze financial position and operating results. A comparison based on FY23 projections and FY24 budget amounts is shown below.

	FY23 Projections	FY24 Budget
Cash Reserve Ratio	70%	116%
Direct Bond Coverage	2.43	3.25

Cash reserve ratios for both FY23 projections and FY24 budget are above the targeted minimum of 25% of expenses net of fuel for resale. The bond coverage ratio is above the target of 1.25 times for both FY23 projections and FY24 budget.

The graph below shows gallons of fuel sold. Projected total gallons of fuel sold in FY23 are 4.19 million gallons and the FY24 forecast is 4.32 million gallons based on current trends and estimates. The aviation community has recognized Sugar Land as a great place to land and base their aircraft, not only for the convenience as a gateway to the greater Houston area, but also for the highest level of customer service.



# Airport

## Mission, Vision and Objectives

The City of Sugar Land Regional Airport will be:

- The destination of choice for the global traveler
- A remarkable experience in Texas hospitality and welcome
- A place where exceeding your expectations is the standard for customers, the community and ourselves
- A valued community asset and economic driver

Our mission is to operate a safe and profitable national asset while positively impacting the local economy. This will be accomplished by finding a balance between purposeful planning and development and maintaining the current infrastructure. In addition, by providing a meaningful and lasting impression through superior services and upscale facilities. We will be relentless in our pursuit to be trailblazers in the industry.

## Programs of Service

**Airport Administration** is responsible for the overall management, planning, marketing and outreach efforts of the airport along with contract administration and CIP project completion. Lease management of airport property is also fulfilled by this program.

**Airfield Operations** is responsible for assessing and coordinating all airport activities to ensure Sugar Land Regional Airport is in compliance with all Federal, State and Local Regulations.

Acting as the **Fixed Base Operator** (FBO) under the name “GlobalSelect,” staff provides line services including aircraft refueling and marshalling services. Customer service is provided to handle customer invoices and customer requests for hotel reservations, food, rental car requests, and catering orders.

**US Customs** provides passenger and luggage inspection for international arrivals, and oversees the FBO in handling and the disposal of international garbage to maintain federal compliances.

**Maintenance & Operations** oversees buildings, ground, and custodial maintenance of airport facilities.

**Café Select** provides first-class customer service and amenities to the airport’s customers by providing food and beverages.

## FY24 Changes

FY24 additions total \$544,413 and include provisions for leasing policy updates, additional security cameras, a pavement management program update, cosmetic updates to the FBO terminal, and phase 2 of the US Customs building renovation.

## Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Airport	Finance: Strong & Viable	1, 2, 5
	Transportation: Connected & Convenient	3, 4

## Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1 Fuel Gallons	3,268,007	4,206,527	4,196,314	4,324,247	4,367,490
2 Average Hangar Occupancy	96%	96%	96%	96%	96%
3 # of Operations	73,664	78,864	79,258	79,655	80,053

4	Enplanements	19,835	21,805	21,914	22,024	22,134
5	U.S. Customs	566	648	654	661	668

**Fuel Gallons** is the main measurement of growth and activity of the airport. Since the impact of COVID, the airport has seen an uptake in fuel gallons sold. In FY22, the gallons reflect a record year, of fuel sales, and the airport is continuing to see this growth in FY23.

The **average hangar occupancy** reflects the current hangar trend in the aviation industry. The majority of customers are looking for move-in ready hangars and are not interested in construction. The airport has been at capacity in the community hangars that fit the larger business jets for several years. Most of the availability and activity is at the t-hangars that fit the smaller general aviation aircraft. Over the past fiscal years, the overall occupancy rate for the community hangars has been 100%; the t-hangar occupancy rate has been 93% with an overall average hangar occupancy rate of 96%.

A key airport measure of activity is take-offs and landings, or **operations**. As the number of operations increase, additional demands are placed on airfield infrastructure and can impact FBO staff providing service to customers. The actual operations reflected on the table comes from the count provided to the FAA from Air Traffic Control Tower personnel. This does not include operations after hours.

**Enplanements** are the number of people boarding an airplane. Since private aircraft do not utilize a ticket system used at commercial airports to track passengers, the FAA has determined that the average number of enplanements is 5 for Air Taxi or on-demand charter air carriers. This can be used to help determine landside facilities for future development opportunities. The actual enplanements reflected on the table comes from the operational count provided to the FAA from Air Traffic Control Tower personnel. This does not include operations after hours.

**U.S. Customs** reflects the number of clearances by U.S. Customs and Border Protection. The airport is not a port-of-entry; however, international clientele can clear customs with an overflight permit. This amenity makes Sugar Land lucrative to the global travel and the number of international flights has increased throughout the fiscal years.

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>Summary by Category</b>						
Salary & Benefits	\$ 3,081,387	\$ 3,816,302	\$ 3,816,302	\$ 3,998,716	\$ -	\$ 3,998,716
Supplies	15,333,198	22,118,974	22,118,982	15,862,464	99,413	15,961,877
Professional Services	850,362	950,799	949,324	916,051	70,000	986,051
Repairs & Maintenance	142,114	413,825	413,825	281,500	375,000	656,500
Purchased Services	241,050	526,608	528,670	417,500	-	417,500
Capital/Other	15,848	82,111	81,515	-	-	-
<b>Category Totals</b>	<b>\$ 19,663,959</b>	<b>\$ 27,908,618</b>	<b>\$ 27,908,618</b>	<b>\$ 21,476,231</b>	<b>\$ 544,413</b>	<b>\$ 22,020,644</b>

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>Summary by Type</b>						
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
<b>Category Totals</b>	<b>\$ 19,663,959</b>	<b>\$ 27,908,618</b>	<b>\$ 27,908,618</b>	<b>\$ 21,476,231</b>	<b>\$ 544,413</b>	<b>\$ 22,020,644</b>

<b>FTE Count</b>	<b>FY22 Budget</b>	<b>FY23 Current Budget</b>	<b>FY23 Adjustments</b>	<b>FY24 Base Budget</b>	<b>FY24 Adjustment</b>	<b>FY24 Budget</b>
Airport Administration	7.00	7.00	-	7.00	-	7.00
Airfield Operations	3.00	3.00	-	3.00	-	3.00
FBO Services	27.00	29.00	-	29.00	-	29.00
Café Select	3.00	3.00	-	3.00	-	3.00
Maintenance and Operations	9.50	9.50	-	9.50	-	9.50
<b>Category Totals</b>	<b>49.50</b>	<b>51.50</b>	<b>-</b>	<b>51.50</b>	<b>-</b>	<b>51.50</b>

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

	FY22	FY23	FY23	FY24	FY24	FY24
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
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
<b>EXPENDITURES</b>						
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

ENTERPRISE FUND - AIRPORT  
SCHEDULE OF REVENUES

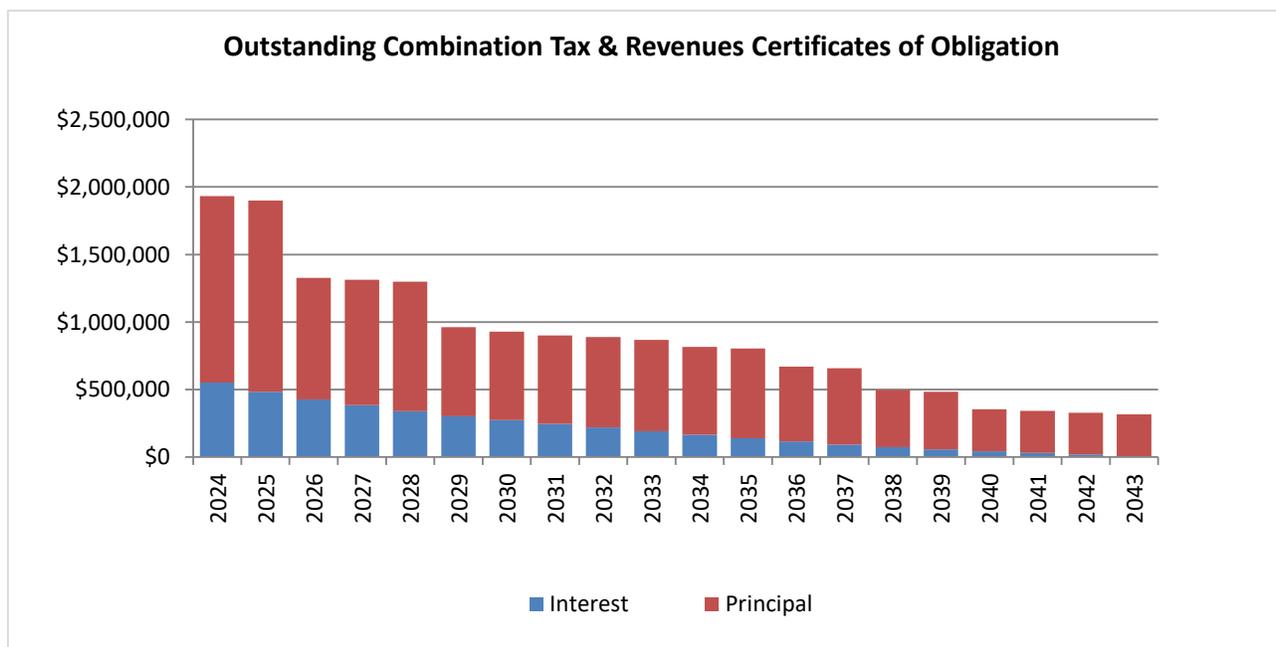
Description	FY22	FY23	FY23	FY24	FY24	FY24
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
Aviation Fuel	\$ 22,071,680	\$ 28,788,294	\$ 28,788,294	\$ 22,117,912	\$ -	\$ 22,117,912
<b>Fuel Sales</b>	<b>22,071,680</b>	<b>28,788,294</b>	<b>28,788,294</b>	<b>22,117,912</b>	<b>-</b>	<b>22,117,912</b>
License Agreement	1,800	-	-	-	-	-
Lease Tie Down	8,317	8,556	7,200	7,200	-	7,200
Lease Northwest II	15,300	15,000	15,000	15,000	-	15,000
Leased Facilities Premises	62,293	33,000	33,000	33,000	-	33,000
Lease Short Term Hanger	35,400	35,400	35,400	35,400	-	35,400
Lease Northwest I	20,466	20,000	22,000	22,000	-	22,000
Lease ST Corporate II	93,901	70,000	120,000	120,000	-	120,000
Lease Longterm Land	460,767	457,000	475,000	475,000	-	475,000
Lease ST Corporate I	234,183	265,000	170,000	170,000	-	170,000
Lease T-Hanger	812,102	850,000	790,000	790,000	-	790,000
<b>Hangar Leases</b>	<b>1,744,528</b>	<b>1,753,956</b>	<b>1,667,600</b>	<b>1,667,600</b>	<b>-</b>	<b>1,667,600</b>
Gift Shop	507	500	500	500	-	500
Catering	3,175	3,000	3,000	3,000	-	3,000
Aircraft Maintenance	324	400	400	400	-	400
Airport Café	75,813	61,000	90,000	90,000	-	90,000
Parking Fees	800	1,000	1,300	1,300	-	1,300
Call Out Fees	7,150	5,000	5,000	5,000	-	5,000
Ramp Fees	561,970	500,000	550,000	550,000	-	550,000
US Customs Fees	-	400,000	414,000	414,000	-	414,000
Oil Sales	17,458	14,000	18,000	18,000	-	18,000
<b>Charges for Services</b>	<b>667,197</b>	<b>984,900</b>	<b>1,082,200</b>	<b>1,082,200</b>	<b>-</b>	<b>1,082,200</b>
Interest Earnings	57,648	15,000	180,000	180,000	-	180,000
Unrealized Gain/Loss Invest	(198,369)	-	-	-	-	-
<b>Interest Income</b>	<b>(140,722)</b>	<b>15,000</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>
Car Rental	443,930	440,000	420,000	440,000	-	440,000
<b>Other Revenues</b>	<b>443,930</b>	<b>440,000</b>	<b>420,000</b>	<b>440,000</b>	<b>-</b>	<b>440,000</b>
Other Rev-Insurance Recovery	886	-	-	-	-	-
Other Rev-Unclaimed Property	47	-	-	-	-	-
Misc. Operating Revenue	531,388	200,000	270,000	300,000	-	300,000
Reimbursements	9,876	-	-	-	-	-
<b>Miscellaneous</b>	<b>542,196</b>	<b>200,000</b>	<b>270,000</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>
OFS Bond Proceeds Par	-	6,235,000	6,235,000	-	-	-
OFS Bond Proceeds Premium	-	624,532	624,532	-	-	-
<b>Bond Proceeds</b>	<b>-</b>	<b>6,859,532</b>	<b>6,859,532</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Contribution Federal	148,000	-	-	-	-	-
Operating Contribution O. Gov	50,000	50,000	50,000	50,000	-	50,000
<b>Grant Proceeds</b>	<b>198,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
Trf in General Fund	175,242	165,000	288,593	290,000	-	290,000
Trf in SLA	50,000	50,000	50,000	50,000	-	50,000
Trf in Debt Service	115,498	108,000	211,222	220,000	-	220,000
<b>Transfer from Other Funds</b>	<b>340,740</b>	<b>323,000</b>	<b>549,815</b>	<b>560,000</b>	<b>-</b>	<b>560,000</b>
<b>Total Revenues</b>	<b>\$ 25,867,549</b>	<b>\$ 39,414,682</b>	<b>\$ 39,867,441</b>	<b>\$ 26,397,712</b>	<b>\$ -</b>	<b>\$ 26,397,712</b>

**ENTERPRISE FUND - AIRPORT**  
**GENERAL OBLIGATION AND CERTIFICATES OF OBLIGATION**  
**TOTAL DEBT SERVICE OUTSTANDING \***

Fiscal Year	Principal	Interest	Total
2024	1,382,194	550,834	1,933,028
2025	1,416,757	483,185	1,899,942
2026	900,000	427,519	1,327,519
2027	930,000	384,007	1,314,007
2028	960,000	339,629	1,299,629
2029	660,000	302,682	962,682
2030	655,000	273,841	928,841
2031	655,000	246,036	901,036
2032	670,000	219,038	889,038
2033	675,000	192,247	867,247
2034	650,000	165,863	815,863
2035	665,000	139,797	804,797
2036	555,000	115,138	670,138
2037	565,000	91,959	656,959
2038	425,000	72,656	497,656
2039	425,000	57,309	482,309
2040	310,000	43,400	353,400
2041	310,000	31,000	341,000
2042	310,000	18,600	328,600
2043	310,000	6,200	316,200
<b>TOTAL</b>	<b>\$ 13,428,951</b>	<b>\$ 4,160,940</b>	<b>\$ 17,589,891</b>

Series	Outstanding	Maturity
2013	\$ 350,000	2033
2015	1,150,000	2035
2015 A	1,380,000	2028
2016	120,000	2029
2017	1,620,000	2037
2019 A	1,495,000	2039
2021	1,078,951	2025
2023	6,235,000	2043
<b>TOTAL</b>	<b>\$ 13,428,951</b>	

\*Does not include anticipated issuance of new debt



# Solid Waste Fund Organizational Chart

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*As of October 1, 2023*



# Solid Waste Fund

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The Solid Waste Enterprise Fund is used to account for residential solid waste removal. This fund is supported through user charges.

Republic Services has an exclusive franchise to provide residential and commercial solid waste services within the City. The City negotiated a new contract with Republic Services to extend the partnership for another ten-year term beginning in 2023. The new rate for residential solid waste service will be \$20.84 per household per month beginning in January 2024 which is a 5% increase based on the current contractual agreement. The current rate for residential solid waste service is \$19.85 per household per month.

Residents receive automated garbage collection twice per week, automated recycling collection once per week, green waste collection once per week, and an on-call bulky waste collection. The green waste program ensures grass clippings, brush, and tree limbs are recycled into mulch or compost instead of being sent to a landfill.

## Fiscal Year 2023

Total revenues for FY23 are projected at \$9,680,898. Total budgeted revenue from residential collection and recycling fees is \$8,386,416. The City does not bill for Commercial Services; businesses contract and pay Republic Services directly. Other revenues include \$1,238,305 from franchise fees, \$29,316 in commercial license fees, \$20,361 in miscellaneous fees for reimbursements and \$6,500 in interest income.

Total expenses are projected \$9,349,767 and include \$277,310 in personnel expenses for contract monitoring and program administration, \$8,340,830 for the solid waste contracts, \$155,143 in operation and maintenance costs, and \$70,000 for contingency. Transfers out total \$506,484 and include a transfer of \$9,048 to the Fleet Replacement Fund, \$300,000 to the General Fund to support pavement rehabilitation efforts and \$197,436 for administrative overhead allocation.

The estimated cash equivalent ending fund balance as of 9/30/2023 is estimated to be \$776,670.

## Fiscal Year 2024

Total revenues for FY24 are budgeted at \$9,995,636. Total budgeted revenue from residential collection is \$8,684,236. Other revenues include \$1,271,900 from franchise fees, \$30,000 in commercial license fees, \$3,500 in miscellaneous fees for reimbursement and \$6,000 in interest income.

Total expenses are \$9,710,675 and include \$361,295 in personnel expenses for contract monitoring and program administration, \$8,684,236 for the solid waste contracts, \$73,737 in operation and maintenance costs, and \$70,000 for contingency. Transfers out total \$521,407 and include transfers to the Fleet Replacement Fund for \$9,048, \$309,000 to the General Fund to support pavement rehabilitation efforts and \$203,359 for administrative overhead allocation.

The estimated cash equivalent ending fund balance as of 9/30/2024 is estimated to be \$1,061,631.

# Solid Waste

## Services Provided

Solid Waste programs are primarily supported through user charges. Services include residential solid waste pickup and curbside recycling.

## Programs of Service

The **Solid Waste** program provides commercial monitoring, residential solid waste collections, facilitates a recycling program, provides emergency response for debris collection, and engages the community with education and outreach activities.

## FY24 Changes

There are no recurring or one-time additions in the FY24 Budget.

## Performance Measures: Responsible City Government Services

### Number of Households Served

The key measure for the Solid Waste Fund is the number of households serviced as the City outsources residential solid waste collection. As the number of households increases, additional demands are placed on the contractor. At the end of FY24 it is estimated that 35,140 households will be served.

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ 242,947	\$ 277,310	\$ 277,310	\$ 361,295	\$ -	\$ 361,295
Supplies	8,242,521	8,345,938	8,345,938	8,689,344	-	8,689,344
Professional Services	78,047	35,578	35,578	30,578	-	30,578
Repairs & Maintenance	292	2,490	2,490	2,490	-	2,490
Purchased Services	7,759	111,967	111,967	35,561	-	35,561
Capital/Other	-	-	-	-	-	-
<b>Category Totals</b>	<b>\$ 8,571,566</b>	<b>\$ 8,773,283</b>	<b>\$ 8,773,283</b>	<b>\$ 9,119,268</b>	<b>\$ -</b>	<b>\$ 9,119,268</b>

Summary by Type	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
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
<b>Category Totals</b>	<b>\$ 8,571,566</b>	<b>\$ 8,773,283</b>	<b>\$ 8,773,283</b>	<b>\$ 9,119,268</b>	<b>\$ -</b>	<b>\$ 9,119,268</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Solid Waste	3.50	3.00	1.00	4.00	-	4.00
<b>Category Totals</b>	<b>3.50</b>	<b>3.00</b>	<b>1.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>

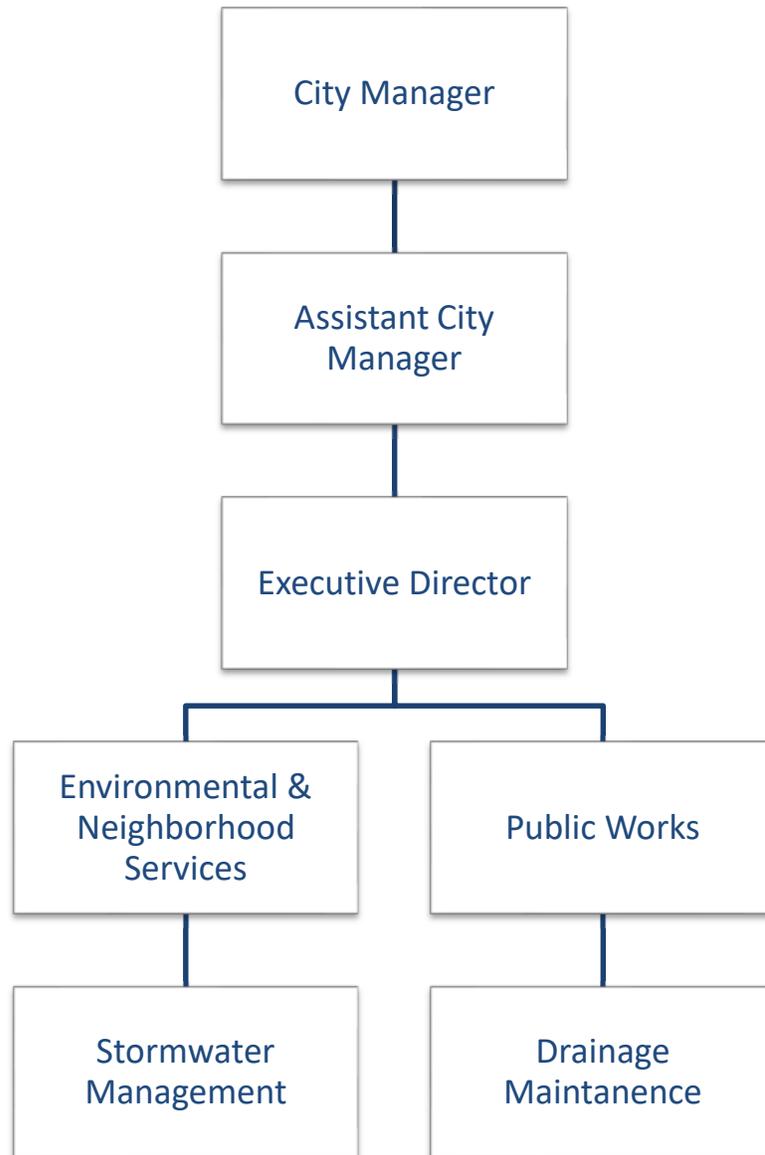
**CITY OF SUGAR LAND  
ENTERPRISE FUND - SOLID WASTE  
INCOME STATEMENT**

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>REVENUES</b>						
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
<b>Total Revenues</b>	<b>9,219,791</b>	<b>9,680,898</b>	<b>9,680,898</b>	<b>9,995,636</b>	<b>-</b>	<b>9,995,636</b>
<b>EXPENDITURES</b>						
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
<b>Total Operating Expenditures</b>	<b>8,571,566</b>	<b>8,773,283</b>	<b>8,773,283</b>	<b>9,119,268</b>	<b>-</b>	<b>9,119,268</b>
Miscellaneous	-	70,000	70,000	70,000	-	70,000
Transfers Out	503,346	506,484	506,484	521,407	-	521,407
<b>Total Non-Operating Expenditures</b>	<b>503,346</b>	<b>576,484</b>	<b>576,484</b>	<b>591,407</b>	<b>-</b>	<b>591,407</b>
<b>Total Expenditures</b>	<b>9,074,912</b>	<b>9,349,767</b>	<b>9,349,767</b>	<b>9,710,675</b>	<b>-</b>	<b>9,710,675</b>
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
<b>Fund Balance - Ending</b>	<b>\$ 445,538</b>	<b>\$ 776,670</b>	<b>\$ 776,670</b>	<b>\$ 1,061,631</b>	<b>\$ -</b>	<b>\$ 1,061,631</b>
Minimum Fund Balance Requirement		\$ 467,488	\$ 467,488	\$ 485,534		\$ 485,534
Over/(Under) Requirement		309,181	309,181	576,097		576,097

# Storm Water Compliance Organizational Chart

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*As of October 1, 2023*



# Storm Water Compliance Fee Fund

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The Storm Water Fund is used to account for stormwater compliance activities and drainage related maintenance and operations previously funded in the General Fund. This fund is supported through a Storm Water Compliance Fee charged to residents, businesses, and establishments considered non-exempt by law or ordinance to this fee. State and Federal government mandates require municipalities to implement best management practices that reduce stormwater pollution by maintaining their waterways and drainage infrastructure. The Storm Water Compliance Fee is assessed on an impervious area basis which considers a property's total area covered by materials such as asphalt, concrete, brick, stone, and compacted surfaces that reduce infiltration of precipitation.

## **Fiscal Year 2023**

Total revenues for FY23 are projected at \$1,867,339. Total projected revenue from compliance fees is \$1,546,818. Other revenues include a transfer of \$317,021 from the General Fund, which is intended to cover the remaining expenditures in the first year of implementation and \$3500 in interest income.

Total projected expenses are \$1,866,501 and include \$335,038 for the Stormwater Management program and \$1,531,463 for the Drainage Maintenance program.

The estimated ending fund balance as of 9/30/2023 is estimated to be \$837.

## **Fiscal Year 2024**

Total revenues for FY24 are budgeted at \$2,071,100. Total budgeted revenue from compliance fees is \$2,067,600. Other revenues include interest income of \$3,500.

Total expenses are \$1,970,128 and include \$412,657 for the Stormwater Management program and \$1,557,470 for the Drainage Maintenance program.

The estimated ending fund balance as of 9/30/2024 is estimated to be \$101,810.

# Storm Water Compliance

## Services Provided

Storm Water Compliance programs are primarily supported by stormwater fees. To remain in compliance with these mandates, the Stormwater Compliance Fee will fund pollution prevention measures, community education, drainage system operations and maintenance, and other activities to control the quality of water discharged to the City's storm drains and waterways.

## Programs of Service

**Storm Water Management** includes operations that address minimum control measures such as Community Outreach and education, TCEQ Storm Water Management Plan Compliance, and illicit discharge monitoring.

**Drainage Maintenance** involves upkeep and oversight of the City's water runoff infrastructure consisting of pipes, inlets, culverts, street gutters, ditches, channels, creeks, lakes, ponds, dams, tunnels and floodwalls.

## FY24 Changes

There are no recurring or one-time additions in the FY24 Budget.

Summary by Category	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Salary & Benefits	\$ -	\$ 391,239	\$ 387,439	\$ 533,219	\$ -	\$ 533,219
Supplies	-	843,439	829,504	969,637	-	969,637
Professional Services	-	259,418	378,350	288,663	-	288,663
Repairs & Maintenance	-	62,599	56,099	58,599	-	58,599
Purchased Services	-	83,974	68,959	69,909	-	69,909
Capital/Other	-	225,832	146,150	50,100	-	50,100
<b>Category Totals</b>	<b>\$ -</b>	<b>\$ 1,866,501</b>	<b>\$ 1,866,501</b>	<b>\$ 1,970,128</b>	<b>\$ -</b>	<b>\$ 1,970,128</b>

Summary by Type	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
Stormwater Management	\$ -	\$ 331,238	\$ 335,038	\$ 412,657	\$ -	\$ 412,657
Drainage Maintenance	-	1,535,263	1,531,463	1,557,470	-	1,557,470
<b>Category Totals</b>	<b>\$ -</b>	<b>\$ 1,866,501</b>	<b>\$ 1,866,501</b>	<b>\$ 1,970,128</b>	<b>\$ -</b>	<b>\$ 1,970,128</b>

FTE Count	FY22 Budget	FY23 Current Budget	FY23 Adjustments	FY24 Base Budget	FY24 Adjustment	FY24 Budget
Stormwater Management	-	2.00	1.00	3.00	-	3.00
Drainage Maintenance	-	4.00	-	4.00	-	4.00
<b>Category Totals</b>	<b>-</b>	<b>6.00</b>	<b>1.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

**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
<b>REVENUES</b>						
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	-	-	-
<b>Total Revenues</b>	-	<b>1,867,339</b>	<b>1,867,339</b>	<b>2,071,100</b>	-	<b>2,071,100</b>
<b>EXPENDITURES</b>						
Stormwater Management	-	331,238	335,038	412,657	-	412,657
Drainage Maintenance	-	1,535,263	1,531,463	1,557,470	-	1,557,470
<b>Total Expenditures</b>	-	<b>1,866,501</b>	<b>1,866,501</b>	<b>1,970,128</b>	-	<b>1,970,128</b>
Revenues Over/(Under) Expenditures	-	837	837	100,972	-	100,972
Fund Balance - Beginning	-	-	-	837	-	837
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ 837</b>	<b>\$ 837</b>	<b>\$ 101,810</b>	<b>\$ -</b>	<b>\$ 101,810</b>

# Internal Service Funds

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Internal Service Funds are used to account for the financing of goods or services provided by one fund or department to another fund or department on a cost reimbursement basis. The City of Sugar Land currently has three internal service funds: Employee Benefits, Fleet Replacement, and High Technology Replacement.

## Employee Benefits Fund

This fund accounts for all financial resources associated with employee benefits, excluding workers' compensation and retirement. The City provides health and dental benefits for full-time employees. Part-time employees are not eligible for coverage. Employees choosing dependent coverage reimburse the City for premiums through payroll deductions. Additional coverage includes, but is not limited to, short-term disability, voluntary life, dependent life insurance, and vision. Prepaid legal services and cancer insurance are also available to purchase. Revenues and expenditures for optional coverage are pass-through only and, therefore, are not included in the City contribution. The City also pays 100% of long-term disability, accidental death and dismemberment, and provides a \$50,000 life insurance policy for all full-time employees. The City has managed a self-funded medical plan since 2012 to help manage costs and maintain stability in premiums.

### Fiscal Year 2023

The total projected revenues are \$14,727,421. FY23 contributions from the City, employees, and retirees are \$13,062,001. Miscellaneous revenues of \$1,616,175 consist of stop-loss reimbursements, COBRA contributions, and the reimbursement for the wellness program. Interest income is projected at \$49,245.

Projected expenses total \$14,200,634 and include insurance premiums, claim payments, administrative fees, and unemployment compensation. The projected fund balance at 9/30/23 is \$1,382,264 after a reserve of \$2,420,562 which is equal to 20% of budgeted claims.

### Fiscal Year 2024

FY24 total revenues are budgeted at \$14,880,914 and include \$13,103,001 in contributions from the City and employees, interest income of \$49,245 and miscellaneous of \$1,728,668, consisting of stop-loss reimbursements, COBRA contributions, and the reimbursement for the wellness program.

FY24 total expenses are budgeted at \$15,038,187. This includes claims payment and other premiums for \$14,167,433 and other expenses for \$870,754. The budgeted ending fund balance after the reserve for claims at 9/30/24 is \$1,011,217 after a reserve of \$2,634,336.

## Fleet Replacement Fund

This fund accounts for vehicle replacement under the City's Fleet Replacement Policy, SS-102. Each year during the budget process an inventory is compiled of all fleet equipment. The list is reviewed and rated by Fleet Maintenance. Each vehicle or piece of equipment is assigned a code that reflects its working condition. Fleet Maintenance prepares a list of vehicles recommended for replacement based on the criteria in the policy and Purchasing provides estimated replacement prices. The vehicles on the recommended list may not be the actual vehicles replaced in the upcoming budget year due to the constant changing of vehicle conditions. Annual contributions are funded through operating transfers from the participating funds based on purchase price and useful life of each vehicle. Fire trucks and ambulances are excluded from this fund. The fund balance policy for the Fleet Replacement Fund is to maintain a fund balance of at least 10% of the estimated value of the inventory. Vehicles are added to the inventory list in the fiscal year purchased and begin contributing to the Fleet Replacement Fund the following fiscal year to ensure adequate funds are available when replacement is due.

### **Fiscal Year 2023**

The projected contributions, auction proceeds, and other revenues total \$1,350,068. Expenses for purchase of vehicles, and related equipment total \$2,809,579. Contingency of \$28,000 is projected within the expenditures group. The projected ending fund balance at 9/30/23 is \$1,733,908.

### **Fiscal Year 2024**

Total revenues are projected at \$1,598,051 and include contributions from participating funds of \$1,383,051, miscellaneous, sale of property and interest income totaling \$215,000. Miscellaneous includes insurance proceeds for vehicles that are totaled and replaced prior to their planned replacement date.

Total expenditures are projected at \$2,882,596 for the replacement of 49 vehicles. Also included in the replacement budget are contingency funds and make-ready funds to place vehicles in operation, such as decal work, and the installation of electronic equipment. The budgeted ending fund balance at 9/30/24 is \$509,363.

## **High-Technology Replacement Fund**

This fund provides centralized accounting and management for the City's high-tech equipment, which includes computers, radar and telecommunications equipment. The fund is managed under the City's policy on Technology Equipment Replacement, IT-101. This fund operates in the same manner as the Fleet Replacement Fund and has a policy to maintain a fund balance of at least 10% of the estimated value of the inventory. The Information Technology staff assigns condition codes and after review and approval, the replacement list is compiled and scheduled through the annual budget process. Contributions to the fund are based on the purchase cost of the equipment.

### **Fiscal Year 2023**

Projected revenues for FY23 total \$980,846, and expenditures are projected at \$2,284,579. Expenditures include computers, printers, servers, routers, installations, and public safety radios. The projected ending fund balance at 9/30/23 is \$454,492.

### **Fiscal Year 2024**

Budgeted revenues total \$1,124,980 and include transfers from other funds, interest income, and sale of property. Contributions to the fund include payments for equipment replacement according to the replacement schedule. Total expenditures for equipment and contractual services are budgeted at \$1,069,700. The budgeted ending fund balance at 9/30/24 is \$509,772.

**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
<b>REVENUES</b>						
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	-	-	-	-	-	-
<b>Total Revenues</b>	<b>14,124,167</b>	<b>14,727,421</b>	<b>14,727,421</b>	<b>14,880,914</b>	<b>-</b>	<b>14,880,914</b>
<b>EXPENDITURES</b>						
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
<b>Total Expenditures</b>	<b>14,612,071</b>	<b>14,200,634</b>	<b>14,200,634</b>	<b>15,038,187</b>	<b>-</b>	<b>15,038,187</b>
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)
<b>Cash Equivalent Balance - Ending</b>	<b>\$ 847,163</b>	<b>\$ 1,382,264</b>	<b>\$ 1,382,264</b>	<b>\$ 1,011,217</b>	<b>\$ -</b>	<b>\$ 1,011,217</b>

**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
<b>REVENUES</b>						
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
<b>Total Revenues</b>	<b>1,312,331</b>	<b>1,350,068</b>	<b>1,350,068</b>	<b>1,598,051</b>	<b>-</b>	<b>1,598,051</b>
<b>EXPENDITURES</b>						
Vehicles & Contractual Service	1,660,822	2,837,579	2,809,579	2,667,596	-	2,667,596
Contingency	-	-	28,000	155,000	-	155,000
<b>Total Expenditures</b>	<b>1,660,822</b>	<b>2,837,579</b>	<b>2,837,579</b>	<b>2,822,596</b>	<b>-</b>	<b>2,822,596</b>
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
<b>Fund Balance - Ending</b>	<b>\$ 3,221,419</b>	<b>\$ 1,733,908</b>	<b>\$ 1,733,908</b>	<b>\$ 509,363</b>	<b>\$ -</b>	<b>\$ 509,363</b>

**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
<b>REVENUES</b>						
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	-	-	-	-	-	-
<b>Total Revenues</b>	<b>801,806</b>	<b>980,846</b>	<b>980,846</b>	<b>1,124,980</b>	<b>-</b>	<b>1,124,980</b>
<b>EXPENDITURES</b>						
Equipment & Contractual Services	1,741,027	2,284,579	2,284,579	1,069,700	-	1,069,700
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,741,027</b>	<b>2,284,579</b>	<b>2,284,579</b>	<b>1,069,700</b>	<b>-</b>	<b>1,069,700</b>
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
<b>Fund Balance - Ending</b>	<b>\$ 1,758,225</b>	<b>\$ 454,492</b>	<b>\$ 454,492</b>	<b>\$ 509,772</b>	<b>\$ -</b>	<b>\$ 509,772</b>

## Component Units

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The City of Sugar Land has five entities that are considered component units of the City and is included in the City's ACFR. They are the Sugar Land Development Corporation (SLDC), the Sugar Land 4B Corporation (SL4B), the Tax Increment Reinvestment Zone (TIRZ) #1 that covers the Town Square area, TIRZ #3 that covers the Imperial site, and TIRZ #4 that covers property in Telfair near the intersection of U.S. Highway 59 and University Boulevard. The SLDC and the SL4B are the only component units included in the City's budget as their budget is approved by City Council. A component unit is defined as a legally separate organization for which the elected officials of the primary government (the City) are financially accountable.

The SLDC was created in 1993 by the City under the Texas Development Corporation Act of 1979 and the SL4B was created in 1995. The role of the SLDC is to provide guidance and funding for the operations of the City's economic development program and provide business incentives to support and promote the growth and diversification of the City's economic base through various programs run through the Economic Development Department. The function of the SL4B is to provide guidance and funding for quality of life projects such as parks and aesthetics, and support economic development efforts through the City's economic development program. The City Council must approve the budget and any bond issues for the Corporations.

The Corporations are financed by sales taxes of a quarter cent for each Corporation, which was approved by the voters. The SLDC is a type A sales tax corporation and the SL4B is a type B sales tax corporation. State law allows the City to collect this sales tax to assist in the promotion, enhancement, and development on behalf of the City. The Boards of Directors are appointed by and serve at the discretion of the City Council. In the event of dissolution, net assets of the Corporations shall be conveyed to the City.

The Tax Increment Reinvestment Zone #1 (TIRZ#1) represents the property improvements on 32 acres located at the Sugar Land Town Square development at the southeast corner of U.S. Highway 59 and State Highway 6. The City of Sugar Land, Fort Bend County, and LID#2 are the entities participating in TIRZ#1.

The Tax Increment Reinvestment Zone #3 (TIRZ#3) represents the property improvements on approximately 839 acres including the former Imperial Sugar property north of U.S. Highway 90A and the former prison property north of U.S. Highway 90A and east of State Highway 6, with the exclusion of the parcel retained by TxDOT. The City of Sugar Land and Fort Bend County are the entities participating in TIRZ#3. The purpose of TIRZ#3 is to generate revenues for the costs of public infrastructure, recreational facilities, historic preservation, re-use of Imperial property, museums, and other eligible expenses.

The Tax Increment Reinvestment Zone #4 (TIRZ#4) represents the property improvements on approximately 700 acres located at the intersection of U.S. Highway 59 and University Boulevard. The City of Sugar Land, Fort Bend County, Fort Bend MUD 138 and Fort Bend MUD 139 are the entities participating in TIRZ#4. The purpose of TIRZ#4 is to fund certain infrastructure costs for entertainment, office and higher density retail development proposed within its boundaries.

### **Sugar Land Development Corporation**

#### **Fiscal Year 2023**

Total revenues are projected to be \$15,536,551, which includes sales tax of \$8,317,841, interest income of \$400,000, an assignment from TIRZ#1 of \$2,000,000, a reimbursement from the Imperial Redevelopment District (IRD) of

\$4,793,527, and \$25,183 in participation rent from ticket sales at Smart Financial Centre. The IRD reimbursement was part of an agreement with the district that stipulated that the City would be reimbursed for its contributions to ballpark when the district reached \$400 million in certified assessed property value.

Expenditures are projected at \$8,531,074 and include economic development program costs of \$756,435. Expenditures include items such as business recruitment, travel and training, dues and memberships, professional services for marketing efforts, research and advertising. Economic development incentive projections total \$2,700,000. Debt service of \$3,945,981 includes principal and interest payments based on current outstanding debt. There are no remaining funds in reserve for opportunities. These funds were eliminated to make the funding available in future capacity and more accurately projects the ending position of the fund. Capital project transfers include the originally budgeted funding of \$250,000 for the Economic Development suite relocation and renovation. Transfers to other funds in the amount of \$878,658 includes \$50,000 to the Airport Fund for international marketing and \$828,658 to the General Fund for cost allocation overhead, reimbursement of staff salaries and CIP management fees.

Projected available funding at 9/30/23 is \$17,305,256. The fund balance is \$16,057,580 higher than the policy requirement of \$1,247,676, which constitutes 15% of originally budgeted sales tax.

#### **Fiscal Year 2024**

Revenues are budgeted at \$10,479,942, which includes sales tax estimated at \$8,049,942, interest income at \$400,000, \$30,000 in miscellaneous from estimated participation rent, and an assignment of \$2,000,000 from TIRZ#1, which supports the debt service requirement on the sales tax revenue bonds issued for Town Square infrastructure.

Budgeted expenditures total \$13,668,935. Economic development program expenditures total \$635,047 and include items such as business recruitment, travel and training, dues and memberships, professional services for marketing efforts, research, and advertising. The budget also includes \$2,200,000 for economic development incentives. The Corporation has debt service payments of \$3,912,531 for outstanding issues, and transfers to other funds total \$921,357, which includes \$871,357 to the General Fund for economic development staff reimbursement and support services and \$50,000 to the Sugar Land Regional Airport for international marketing. The corporation has one capital project scheduled for FY24 for \$2,000,000, which accounts for 50% of the cost for the design for the Brazos River Turnaround Alternate Roadway – UHSL Roadway. Additionally, the Corporation has \$4,000,000 allocated as a reserve for opportunities funding, which allows the Corporation to quickly respond to opportunistic projects that arise during the year.

Estimated available funding at 9/30/24 is \$14,249,020. The Corporation has a bond coverage ratio of 2.17, which is above the 1.25 minimum. The ending fund balance is \$13,041,529 over the policy requirement of \$1,207,491, which is 15% of the budgeted sales tax.

## **Sugar Land 4B Corporation**

### **Fiscal Year 2023**

Total revenues are projected to be \$16,676,423. This includes sales tax for \$8,317,841, interest income of \$300,000, TIRZ#1 assignment of \$145,008, a reimbursement from the Imperial Redevelopment District (IRD) of \$7,821,017, and miscellaneous revenue of \$92,557 from the Sugar Land Space Cowboys. The IRD reimbursement was part of an agreement with the district that stipulated that the City would be reimbursed for its contributions to ballpark when the district reached \$400 million in certified assessed property value.

Total expenditures are projected to be \$12,258,890. Economic Development program costs are projected to be \$574,944. Debt Service payments of \$2,012,900 are based on current outstanding debt. Incentive payments are projected to be \$1,000,000, which is for the improvements to Constellation Field. Reserve for opportunities is projected at \$3,000,000. The transfers to Capital Projects are projected to be \$4,507,278, which includes the originally budgeted \$875,000 for Joint Participation in CIP, Landscape Replacement for Major Roadway and Enhancement, Skate Park relocation and pickleball court improvements, and funding for the suite relocation and renovation for the Economic Development department. Additionally, CIP funding includes \$3,632,278 formalized by a budgeted amendment, for the purchase of a 6.88-acre tract adjacent to Constellation Field, identified as an opportunity to support current and future development of the Imperial area. Transfers to other funds totaling \$1,162,768 includes economic development staff reimbursements, support services and CIP management fees.

Projected available funding at 9/30/23 is \$10,370,429. The fund balance is projected to be \$9,122,753 higher than policy requirements of \$1,247,676, which constitutes 15% of originally budgeted sales tax.

### **Fiscal Year 2024**

Total revenues are projected to be \$8,574,950 and include sales tax estimated at \$8,049,942, interest income of \$300,000, TIRZ#1 assignment of \$145,008 and miscellaneous revenue of \$80,000, which is from the lease payment for off-site parking at Constellation Field.

Expenditures are budgeted at \$12,233,016. Economic Development Program expenditures total \$574,944. Capital projects funding is budgeted at \$2,400,000, which includes Joint Participation in CIP, Landscape Replacement for Major Roadway and Enhancement, and 50% of the cost for the design for the Brazos River Turnaround Alternate – UHSL Roadway. Incentives are budgeted at \$2,037,500, which includes \$2,000,000 for the fourth year of Constellation Field Improvements and \$37,500 for First Colony Lifestyle Center sales tax performance agreement. Reserve for Opportunities is budgeted at \$4,000,000. Debt Service is budgeted at \$2,011,500 for current outstanding debt. Transfers to other funds totaling \$1,208,072, include the reimbursement to the General Fund for Economic Development staff, overhead cost allocation and CIP management fees and a transfer of \$250,000 to the Public Arts Fund.

Estimated available funding at 9/30/24 is \$6,826,788. The Corporation has a bond coverage ratio of 4.14, which is above the 1.25 minimum. The ending fund balance is \$5,619,296 over the policy requirement of \$1,207,491, which is 15% of the budgeted sales tax.

## **Tax Increment Reinvestment Zone #1**

### **Fiscal Year 2023**

Revenues for FY23 are projected to be \$2,505,694. The budget for incremental taxes was based on the 2022 certified tax roll. Property taxes allocated from the City, Fort Bend County and LID#2 total \$2,485,694 and interest income is projected at \$20,000.

Expenditures are projected to be \$2,511,574 and include \$284,297 for marketing events in Town Square put on by the Town Square Property Owners Association. Assignments totaling \$2,145,008 were made to Sugar Land Development Corporation and Sugar Land 4B Corporation toward repayment of debt issued in December 2005 for developer reimbursements in Town Square. The projected ending fund balance at 9/30/23 is \$120,845.

### **Fiscal Year 2024**

Revenues are budgeted to be \$2,565,676, which includes property taxes for \$2,545,676 and interest income for \$20,000. Property taxes are based on the added value from 2023 certified tax roll for the TIRZ#1, proposed 2022 City, County and LID #2 proposed tax rates at a 99.5% collection rate for each participating entity.

Operating expenditures are estimated to be \$352,523, which includes \$312,950 for marketing events in Town Square, and \$12,563 for insurance, banking fees, auditing services, and administrative services from City staff. Non-operating expenditures include \$70,000 for Town Square Plaza events and anticipated assignment of revenues to the SLDC and SL4B for \$2,145,008. The assignments will support a portion of the debt service requirements on sales tax revenue bonds issued in December 2005 to reimburse the developer for Town Square infrastructure and expansion of the Texas Garage. The estimated ending fund balance at 9/30/24 is \$145,990. TIRZ#1 has no minimum fund policy balance requirement.

## **Tax Increment Reinvestment Zone #3**

### **Fiscal Year 2023**

Revenues for FY23 are projected to be \$1,574,187. The budget for incremental taxes was based on the 2022 certified tax roll. Property taxes allocated from the City and County total \$1,573,187 and interest income is projected at \$1000. Expenditures are projected to be \$1,597,015 for administrative support, legal services, and an assignment of \$1,542,702 to Imperial Redevelopment District. Fund balance at 9/30/23 is projected to be \$0.

### **Fiscal Year 2024**

Revenues are budgeted to be \$1,804,361, which includes City and County property taxes for \$1,803,861 and interest income for \$500. Property taxes are based on the added value from 2023 certified tax roll for the TIRZ#3, 2023 adopted City and County tax rates are budgeted at a 99.5% collection rate for each participating entity.

Operating expenditures are estimated to be \$1,804,361 for administrative support, legal and an assignment of \$1,768,274 to Imperial Redevelopment District. The fund balance at 9/30/24 is estimated to be \$0. TIRZ#3 has no minimum fund policy balance requirement.

## **Tax Increment Reinvestment Zone #4**

### **Fiscal Year 2023**

Revenues for FY23 are projected to be \$1,552,247. Property taxes allocated from the City, County, and MUDs total \$1,302,247 and interest income is projected at \$250,000. Expenditures are projected to be \$229,302 for administrative support and legal services. The projected ending fund balance at 9/30/23 is \$7,362,372.

### **Fiscal Year 2024**

Revenues are budgeted to be \$1,812,897, which includes City, County, and MUDs property taxes for \$1,562,897 and interest income for \$250,000. Operating expenditures are estimated to be \$62,024 for administrative support and legal services. The estimated ending fund balance at 9/30/24 is \$9,113,245. TIRZ#4 has no minimum fund policy balance requirement.

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

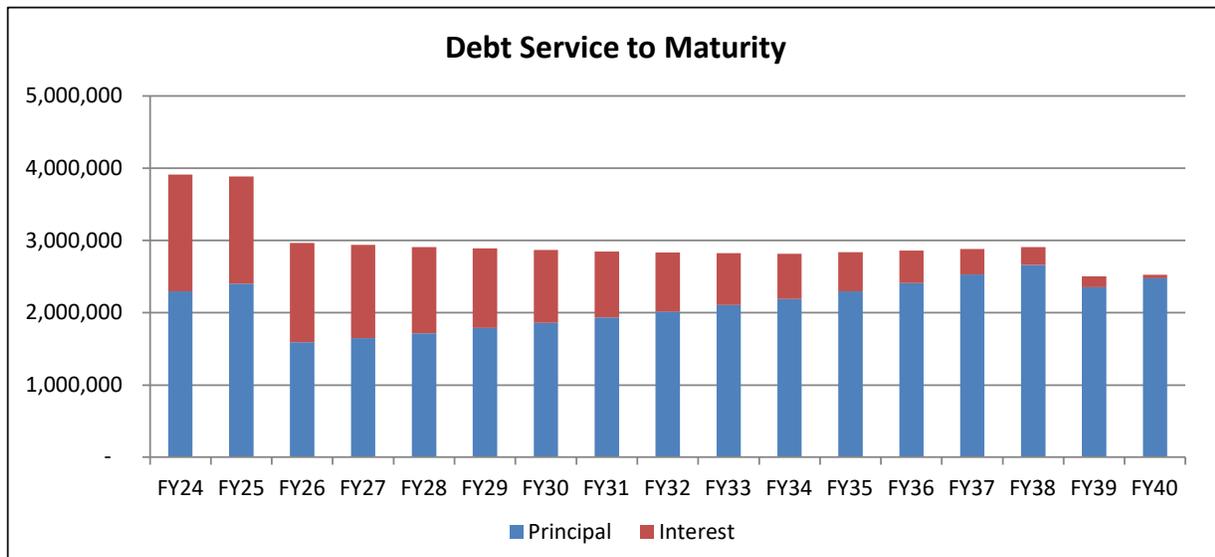
	FY22	FY23	FY23	FY24	FY24	FY24
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
Sales Tax	\$ 8,041,822	\$ 8,317,841	\$ 8,317,841	\$ 8,049,942	\$ -	\$ 8,049,942
Interest Income	(178,005)	400,000	400,000	400,000	-	400,000
Miscellaneous	-	25,183	25,183	30,000	-	30,000
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	-	-	-	-	-
<b>Total Revenues</b>	<b>14,714,113</b>	<b>15,536,551</b>	<b>15,536,551</b>	<b>10,479,942</b>	<b>-</b>	<b>10,479,942</b>
<b>EXPENDITURES</b>						
Economic Development Program	475,169	732,115	756,435	635,047	-	635,047
Economic Development Incentives	590,823	2,695,000	2,700,000	2,200,000	-	2,200,000
<b>Total Operating Expenditures</b>	<b>1,065,992</b>	<b>3,427,115</b>	<b>3,456,435</b>	<b>2,835,047</b>	<b>-</b>	<b>2,835,047</b>
Debt Service	3,937,832	3,945,982	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
<b>Total Non-Operating Expenditures</b>	<b>10,288,690</b>	<b>5,074,640</b>	<b>5,074,639</b>	<b>10,833,888</b>	<b>-</b>	<b>10,833,888</b>
<b>Total Expenditures</b>	<b>11,354,682</b>	<b>8,501,755</b>	<b>8,531,074</b>	<b>13,668,935</b>	<b>-</b>	<b>13,668,935</b>
Revenues Over/(Under) Expenditures	3,359,431	7,034,796	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)
<b>Fund Balance - Ending</b>	<b>\$ 10,182,667</b>	<b>\$ 17,334,574</b>	<b>\$ 17,305,256</b>	<b>\$ 14,249,020</b>	<b>\$ -</b>	<b>\$ 14,249,020</b>
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	16,086,898	16,057,580	13,041,529	-	13,041,529
Bond Coverage Ratio (>1.25x)	1.99	2.23	2.23	2.17	-	2.17

**COMPONENT UNIT  
SUGAR LAND DEVELOPMENT CORPORATION  
DEBT SERVICE REQUIREMENTS TO MATURITY**

	Principal	Interest	Total
FY24	2,295,000	1,617,531	3,912,531
FY25	2,400,000	1,486,028	3,886,028
FY26	1,590,000	1,377,219	2,967,219
FY27	1,650,000	1,286,778	2,936,778
FY28	1,715,000	1,192,806	2,907,806
FY29	1,790,000	1,099,675	2,889,675
FY30	1,860,000	1,007,425	2,867,425
FY31	1,935,000	913,538	2,848,538
FY32	2,015,000	817,863	2,832,863
FY33	2,105,000	718,113	2,823,113
FY34	2,190,000	625,669	2,815,669
FY35	2,295,000	540,688	2,835,688
FY36	2,410,000	449,000	2,859,000
FY37	2,530,000	350,200	2,880,200
FY38	2,660,000	246,400	2,906,400
FY39	2,355,000	146,100	2,501,100
FY40	2,475,000	49,500	2,524,500
	<u>\$ 36,270,000</u>	<u>\$ 13,924,531</u>	<u>\$ 50,194,531</u>

**Outstanding Debt Issues**

Series	Principal	Matures
2014	1,715,000	FY25
2014 A	29,895,000	FY40
2021	4,660,000	FY38
Total	<u>\$ 36,270,000</u>	



**SUGAR LAND DEVELOPMENT CORPORATION  
SUMMARY OF CAPITAL PROJECTS  
FISCAL YEAR 2024**

	<b>Project #</b>	<b>Project Title</b>	<b>FY24</b>	<b>Description</b>
<b>Streets</b>	CST2402	Brazos River Turnaround Alternate Roadway	2,000,000	Design and construction of a 4-lane divided concrete boulevard with sidepaths and two collector, 2-lane concrete roadways with sidewalks. The project also includes intersection improvements at US59/University Blvd and US59/99.
		<b>Total</b>	<b>\$ 2,000,000</b>	

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

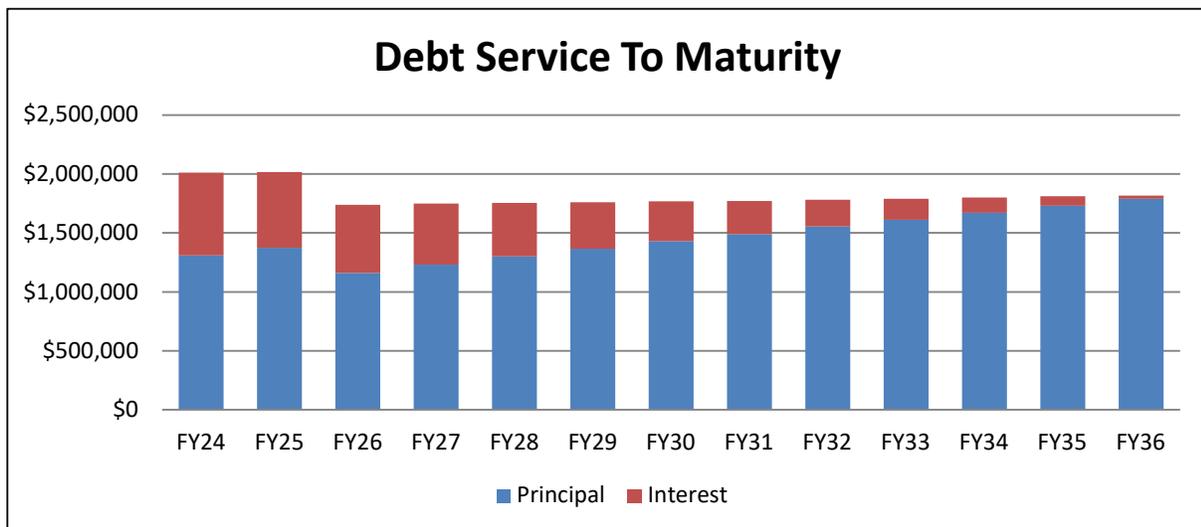
	FY22	FY23	FY23	FY24	FY24	FY24
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
<b>REVENUES</b>						
Sales Tax	\$ 8,041,822	\$ 8,317,841	\$ 8,317,841	\$ 8,049,942	\$ -	\$ 8,049,942
Interest Income	(136,661)	300,000	300,000	300,000	-	300,000
TIRZ#1	146,863	145,008	145,008	145,008	-	145,008
Reimbursements	-	7,821,017	7,821,017	-	-	-
Miscellaneous	80,446	92,557	92,557	80,000	-	80,000
<b>Total Revenues</b>	<b>8,132,469</b>	<b>16,676,423</b>	<b>16,676,423</b>	<b>8,574,950</b>	<b>-</b>	<b>8,574,950</b>
<b>EXPENDITURES</b>						
Economic Development Program	464,363	574,944	574,944	574,944	-	574,944
<b>Total Operating Expenditures</b>	<b>464,363</b>	<b>574,944</b>	<b>574,944</b>	<b>574,944</b>	<b>-</b>	<b>574,944</b>
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
<b>Total Non-Operating Expenditures</b>	<b>6,893,508</b>	<b>11,683,946</b>	<b>11,683,946</b>	<b>11,658,072</b>	<b>-</b>	<b>11,658,072</b>
<b>Total Expenditures</b>	<b>7,357,871</b>	<b>12,258,890</b>	<b>12,258,890</b>	<b>12,233,016</b>	<b>-</b>	<b>12,233,016</b>
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)
<b>Fund Balance - Ending</b>	<b>\$ 5,664,608</b>	<b>\$ 10,370,429</b>	<b>\$ 10,370,429</b>	<b>\$ 6,826,788</b>	<b>\$ -</b>	<b>\$ 6,826,788</b>
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

**COMPONENT UNIT  
SUGAR LAND 4B CORPORATION  
DEBT SERVICE REQUIREMENTS TO MATURITY**

	Principal	Interest	Total
FY24	1,310,000	701,500	2,011,500
FY25	1,375,000	640,925	2,015,925
FY26	1,160,000	577,550	1,737,550
FY27	1,230,000	517,800	1,747,800
FY28	1,300,000	454,550	1,754,550
FY29	1,365,000	394,750	1,759,750
FY30	1,430,000	338,850	1,768,850
FY31	1,490,000	280,450	1,770,450
FY32	1,555,000	227,325	1,782,325
FY33	1,610,000	179,850	1,789,850
FY34	1,670,000	130,650	1,800,650
FY35	1,730,000	79,650	1,809,650
FY36	1,790,000	26,850	1,816,850
<b>\$</b>	<b>19,015,000</b>	<b>\$ 4,550,700</b>	<b>\$ 23,565,700</b>

**Outstanding Debt Issues**

Series	Principal	Matures
2019	19,015,000	FY36
	<u>\$ 19,015,000</u>	



**SUGAR LAND 4B CORPORATION  
SUMMARY OF CAPITAL PROJECTS  
FISCAL YEAR 2024**

	<b>Project #</b>	<b>Project Title</b>	<b>FY24</b>	<b>Description</b>
<b>PARKS</b>	CPK2401	Joint Participation in CIP	200,000	Provide funds for joint participation in CIP projects between the City and citizen-based organizations that benefit the general public. Project takes advantage of partnering opportunities to enhance and preserve the quality of life for City residents.
<b>TRAFFIC</b>	CTR2401	Landscape Replacement for Major Roadway and Enhancement Projects	200,000	Reconstruction of landscape beds along major routes through Sugar Land to improve the streetscape treatments of areas directly adjacent to interstate and state highways. Routes will include US 59/I-69, US 90A, SH6, which are classified as Imperial and Highway 6 routes according to the Beautification Policy.
<b>STREETS</b>	CST2402	Brazos River Turnaround Alternate Roadway - Design	2,000,000	Design and construction of a 4-lane divided concrete boulevard with sidepaths and two collector, 2-lane concrete roadways with sidewalks. The project also includes intersection improvements at US59/University Blvd and US59/99.
		<b>Total</b>	<b>\$ 2,400,000</b>	

**CITY OF SUGAR LAND  
TAX INCREMENT REINVESTMENT ZONE No. 1  
INCOME STATEMENT**

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>REVENUES</b>						
Property Taxes	\$ 1,885,720	\$ 2,485,694	\$ 2,485,694	\$ 2,545,676	\$ -	\$ 2,545,676
Interest Income	1,649	20,000	20,000	20,000	-	20,000
<b>Total Revenues</b>	<b>1,887,369</b>	<b>2,505,694</b>	<b>2,505,694</b>	<b>2,565,676</b>	<b>-</b>	<b>2,565,676</b>
<b>EXPENDITURES</b>						
Insurance	1,991	2,000	2,000	2,000	-	2,000
Town Square POA Events	250,000	284,297	284,297	312,950	-	312,950
Contractual Services	112	130	130	130	-	130
Support Services Reimb	2,594	10,139	10,139	10,443	-	10,443
<b>Operating Expenditures</b>	<b>254,697</b>	<b>296,566</b>	<b>296,566</b>	<b>325,523</b>	<b>-</b>	<b>325,523</b>
Plaza Events - Transfer to General Fund	70,000	70,000	70,000	70,000	-	70,000
Assignment to SLDC/SL4B	1,446,863	2,145,008	2,145,008	2,145,008	-	2,145,008
<b>Non-Operating Expenditures</b>	<b>1,516,863</b>	<b>2,215,008</b>	<b>2,215,008</b>	<b>2,215,008</b>	<b>-</b>	<b>2,215,008</b>
<b>Total Expenditures</b>	<b>1,771,560</b>	<b>2,511,574</b>	<b>2,511,574</b>	<b>2,540,531</b>	<b>-</b>	<b>2,540,531</b>
Revenues Over/(Under) Expenditures	115,809	(5,880)	(5,880)	25,145	-	25,145
Fund Balance - Beginning	10,916	126,725	126,725	120,845	-	120,845
<b>Fund Balance - Ending</b>	<b>\$ 126,725</b>	<b>\$ 120,845</b>	<b>\$ 120,845</b>	<b>\$ 145,990</b>	<b>\$ -</b>	<b>\$ 145,990</b>

**CITY OF SUGAR LAND  
TAX INCREMENT REINVESTMENT ZONE No. 3  
INCOME STATEMENT**

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>REVENUES</b>						
Incremental Property Taxes - County	\$ 704,279	\$ 849,563	\$ 849,563	\$ 966,154	\$ -	\$ 966,154
Incremental Property Taxes - City	605,052	723,624	723,624	837,707	-	837,707
Interest Income	165	1,000	1,000	500	-	500
<b>Total Revenues</b>	<b>1,309,496</b>	<b>1,574,187</b>	<b>1,574,187</b>	<b>1,804,361</b>	<b>-</b>	<b>1,804,361</b>
<b>EXPENDITURES</b>						
Legal Services	19,112	46,064	46,064	27,087	-	27,087
Admin Services	6,472	8,249	8,249	9,000	-	9,000
Assignment to IRD- TIRZ Revenue Fund	1,281,023	1,542,702	1,542,702	1,768,274	-	1,768,274
<b>Total Expenditures</b>	<b>1,306,607</b>	<b>1,597,015</b>	<b>1,597,015</b>	<b>1,804,361</b>	<b>-</b>	<b>1,804,361</b>
Revenues Over/(Under) Expenditures	2,889	(22,828)	(22,828)	-	-	-
Fund Balance - Beginning	19,939	22,828	22,828	-	-	-
<b>Fund Balance - Ending</b>	<b>\$ 22,828</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF SUGAR LAND  
TAX INCREMENT REINVESTMENT ZONE No. 4  
INCOME STATEMENT**

	FY22 Actuals	FY23 Current Budget	FY23 Projections	FY24 Base Budget	FY24 Changes	FY24 Budget
<b>REVENUES</b>						
Incremental Property Taxes- City	\$ 388,713	\$ 489,314	\$ 489,314	\$ 572,778	\$ -	\$ 572,778
Incremental Property Taxes- FB County	376,902	495,590	495,590	586,026	-	586,026
Incremental Property Taxes- FB MUD 138	250,541	239,034	239,034	290,263	-	290,263
Incremental Property Taxes- FB MUD 139	45,032	78,309	78,309	113,830	-	113,830
Interest Income	33,062	250,000	250,000	250,000	-	250,000
<b>Total Revenues</b>	<b>1,094,250</b>	<b>1,552,247</b>	<b>1,552,247</b>	<b>1,812,897</b>	<b>-</b>	<b>1,812,897</b>
<b>EXPENDITURES</b>						
Support Services	-	159,560	159,560	50,000	-	50,000
Support Services- Admin Support	147,173	69,742	69,742	12,024	-	12,024
<b>Total Expenditures</b>	<b>147,173</b>	<b>229,302</b>	<b>229,302</b>	<b>62,024</b>	<b>-</b>	<b>62,024</b>
Revenues Over/(Under) Expenditures	947,077	1,322,945	1,322,945	1,750,873	-	1,750,873
Fund Balance - Beginning	5,092,350	6,039,427	6,039,427	7,362,372	-	7,362,372
<b>Fund Balance - Ending</b>	<b>\$ 6,039,427</b>	<b>\$ 7,362,372</b>	<b>\$ 7,362,372</b>	<b>\$ 9,113,245</b>	<b>\$ -</b>	<b>\$ 9,113,245</b>

# Five-Year Forecast

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The City's Financial Management Policy Statements (FMPS) specify that a long-range forecast is to be prepared annually for the City's major operating funds. This forecast is based on the guidelines provided by the FMPS; reasonable assumptions can be made regarding future actions based on these statements, which provides a more meaningful forecast to elected officials as they provide direction to City management. The forecast provides management a fiscally constrained plan that funds the operations of the City and the Five-Year CIP requirements under a set of assumptions. Looking at a long-range forecast provides an opportunity to look into the future and advise elected officials regarding anticipated events and strategies to handle the financial implications of decisions. Long range modeling has been extremely important in guiding the financial recommendations in the FY24 budget as it requires addressing an ongoing need for recurring funding capacity, with either through new revenue sources or decreases in expenditures or service levels.

The forecast outcome is highly dependent on several key assumptions that are based on information available at the time of preparation. This forecast is based on information available as of budget adoption - October 2023. A change in one or more of the assumptions used in forecasting can significantly alter the outcome of the forecast, which could have a tremendous impact on the City's tax rate and capacity for future needs. Based on these assumptions, the forecast shows the following:

- With nominal tax increases for the remaining GO bond projects, and reallocations within the voter approval rate, the tax rate can support budgeted operating and capital projects (debt service) needs.
- Implement anticipated recommendations from the Compensation Study being conducted in 2023.
- Maintains General Fund dependence on sales tax within FMPS guidelines to fund operations below 45%- though the policy may need to be revisited in future reviews.
- Fund the next set of projects out of the \$90.76 million in 2019 voter approved GO bonds in FY24 with a \$0.0035 cent increase to the nominal rate.
- Fund operating needs and construction requirements to meet the mandated 60% groundwater reduction mandate from the Fort Bend Subsidence District in 2027.
- Maintenance increases are needed in Utility rates over several years as recommended in the rate study, to:
  - Support enterprise fund capital projects and implementation of the Integrated Water Resources Plan.
  - Prepare the City to meet the 60% groundwater reduction mandate by 2027.
- Set aside funds for continued economic development efforts through Reserves for Opportunities.

The financial forecast is updated annually as part of the budget process to ensure that the City can continue to meet challenges, fulfill obligations, and assess long-range implications of approved operating, capital budgets and policies. The five-year financial forecast of the major funds indicates the City is in sound financial health, can maintain current service levels, and meet current and anticipated debt obligations.

## Forecast Assumptions

The calculations in this forecast and the analysis of results obtained are based on the following assumptions.

## Revenues

### Property Taxes

Fiscal Year 2024 property taxes are budgeted at \$68.4 million with \$39.9 million going to operations and maintenance in the General Fund and \$28.5 million for the Debt Service Fund. General Fund tax revenues assumed to grow approximately 3.5% in FY24-27 as limited by the voter approval rate. Revenue estimates assume a \$0.0035 increase

to the total tax rate in 2023- for a tax rate of approximately \$0.35 per \$100 in taxable value. The City Council increased the residential homestead exemption to 15% for tax year 2023. The forecast shows a shift within the voter approval rate to maintain operational revenue needs with a moderate 2% revaluation assumed. Recent growth in valuations far exceed these assumptions, which will likely result in further changes or shifts, but the forecast is built around moderate assumptions.

### Sales Tax

To balance both conservatism and flexibility in funding potential with this revenue stream, the forecast was developed following Financial Management Policy (FMPS) of estimating projected recurring revenue from the current year. FY24 is based on FY23 recurring actual revenues with no growth. FY25 is estimated to grow 3%, which follows FMPS of forecasting based on the lessor of CPI or 3%. With a May CPI of 4%, the 3% is the lessor figure. FY26-28 follows FMPS direction of 3% annual growth as well when CPI for the current year is positive.

### Interest Earnings

Interest earnings for each fund are estimated based on available fund balances and the current rate of return trend. Interest earnings are assumed conservatively based on the current interest rate environment- which is now offering significantly higher rates on investments than seen in the last decade.

### Self - Supporting Debt Service Requirements

Tourism Fund: Hotel occupancy tax is pledged toward repayment of existing debt issued for the Conference Center at Town Square and the Smart Financial Centre at Sugar Land. The forecast assumes a transfer to the Debt Service Fund in an amount equal to each year’s debt service requirement.

The Utility Fund transfers to the Debt Service Fund an amount equal to 100% of the annual debt service requirement for water/wastewater debt assumed from annexed and dissolved MUDs. All MUD debt will be paid off in FY26, and the transfer for debt service is declining as the debt service requirement declines.

Enclave at River Park PID fund transfers to the Debt Service Fund to support Certificates of Obligation issued in 2019 for a developer reimbursement for street & drainage infrastructure. The transfer is funded from assessments levied on homeowners within the PID.

Transfer from	FY24	FY25	FY26	FY27	FY28
<b>Tourism Fund</b>	\$ 1,338,225	\$ 1,344,281	\$ 1,008,025	\$ 652,356	\$ 642,931
<b>Utility Fund- MUD Debt</b>	3,984,695	3,567,094	1,244,739	-	-
<b>Enclave at River Park PID</b>	102,288	98,788	95,288	91,788	88,288

### Issuance of New Debt

The forecast builds in debt service payments based on the timing of each anticipated issuance of debt. Debt payments are budgeted beginning in the year of issuance and are built based on a twenty-year maturity schedule, with at least 50% of principal paid off in the first 10 years, consistent with Financial Management Policy Statement direction.

Debt Type	FY24	FY25	FY26	FY27	FY28	Total
<b>GO Bonds</b>	\$11,000,000	\$6,350,000	\$ -	\$ -	\$ -	\$17,350,000
<b>CO's</b>	11,900,000	-	-	-	-	11,900,000
<b>Airport CO's</b>	-	-	12,610,000	-	6,298,880	18,908,880
<b>Revenue Bonds</b>	20,182,000	23,627,000	29,799,000	83,392,000	12,837,000	169,837,000
<b>Total by Year</b>	<b>\$43,082,000</b>	<b>\$29,977,000</b>	<b>\$42,409,000</b>	<b>\$83,392,000</b>	<b>\$19,135,880</b>	<b>\$217,995,880</b>

GO bonds approved in November 2019 will fund remaining projects through FY25. Through FY23 the City has issued \$73.51M of the \$90.76M approved by voters. Three loans from the Texas Water Development Board were closed in the last three years for a total of \$48.1M in projects financed for 30 years at zero interest - saving taxpayers over \$25M in interest costs vs traditional bond financing.

### Utility Charges for Services

Revenues in the Utility System Fund are based on the modeled average billed water consumption, based on normal year’s rainfall and groundwater usage from GRP participants. There is minimal growth in water consumption due to development. Revenue increases are built into the forecast based on the annual utility rate study to be able to manage the operations and financial sustainability of the fund and implement capital projects to meet the mandated 60% groundwater reduction by 2027. The forecast includes an approximate 3% increase on an average residential customer’s water and wastewater bill, equivalent to approximately 3\$ per month. In years FY25-28 the forecast accounts for 2-3% annual maintenance increases.

### Airport Fuel Sales

Fuel sales are built into the forecast based on estimated fuel prices and mark up. Volume of fuel is estimated to grow 1% from the current fiscal year’s actuals and grow 1% each year for the remainder of the forecast. Total sales include Jet-A and AvGas.

Fuel Sales	FY24	FY25	FY26	FY27	FY28
Millions of Gallons	4.324	4.367	4.441	4.455	4.499

## Expenditures

### Operating Expenditures

Personnel costs increased by 3% in FY22 and 3% annually thereafter. Operations and maintenance costs grow by an average of 2% per year for the Utility Fund, 2% per year for the General Fund and 1.5% for the Airport Fund.

### Property Tax Rebates

The City makes rebates to in-city MUDs based on 50% of the City’s property tax revenue from within each district based on utility agreements and development agreements. The rebates must be utilized by the districts to reduce their tax rates. Rebates are grown consistent with property tax revenue in the forecast; MUD values are assumed to grow consistent with the City’s AV growth.

## Forecast Analysis

### General Fund

The General Fund encompasses the majority of the City’s services. Resources to the fund are generated through property and sales taxes, franchise fees, fines, charges for services and miscellaneous income. Expenditures from the fund support municipal services such as Public Safety, Parks, Finance, Planning & Development, Environmental & Neighborhood Services and Public Works. The biggest impact to the forecast is implementation of the General & Management Compensation study that is underway in the latter half of 2023 with anticipated implementation in spring 2024.

No new recurring expenditures are built into the forecast outside of the 2% increase to O&M and personnel growth. No new positions are included in the forecast. To keep up with increasing costs to provide existing services, the forecast shows that \$2M in new revenue is needed in FY25. The source of this revenue will be part of conversations with City Council at their fall strategic planning retreat.

Overall, the General Fund is in a stable financial position throughout the forecast. With conservative revenue estimates and controlled expenditures, the City generally ends each fiscal year better than anticipated and will easily be able to stay above the policy requirement.

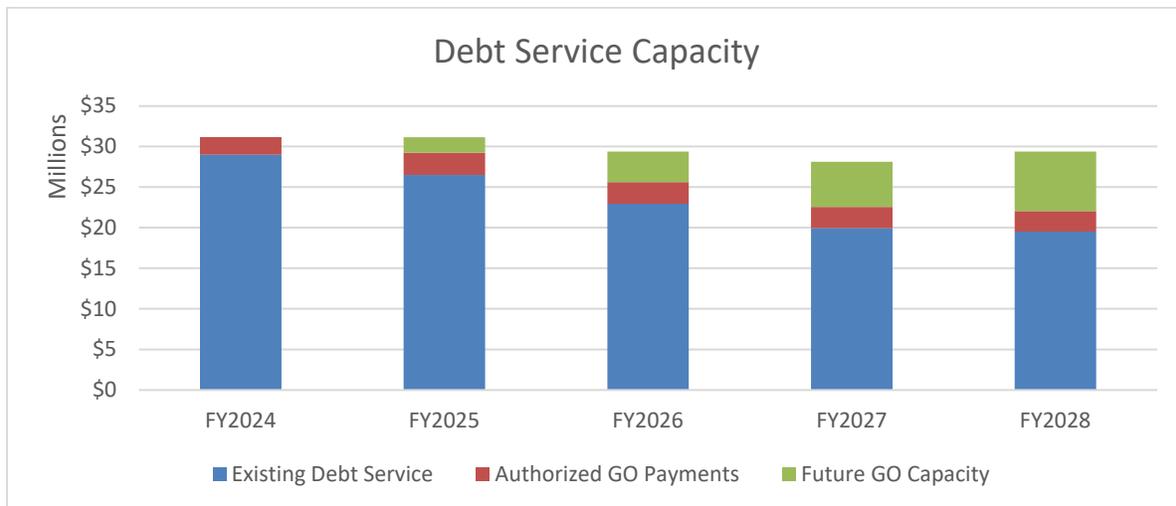
**Debt Service Funds**

The City has two debt service funds, a tax-exempt Debt Service Fund for the repayment of tax-exempt debt for Certificates of Obligation and General Obligation Bonds, and a taxable Debt Service Fund established for the repayment of taxable Certificates of Obligation issued for the Smart Financial Centre at Sugar Land.

*Debt Service Fund*

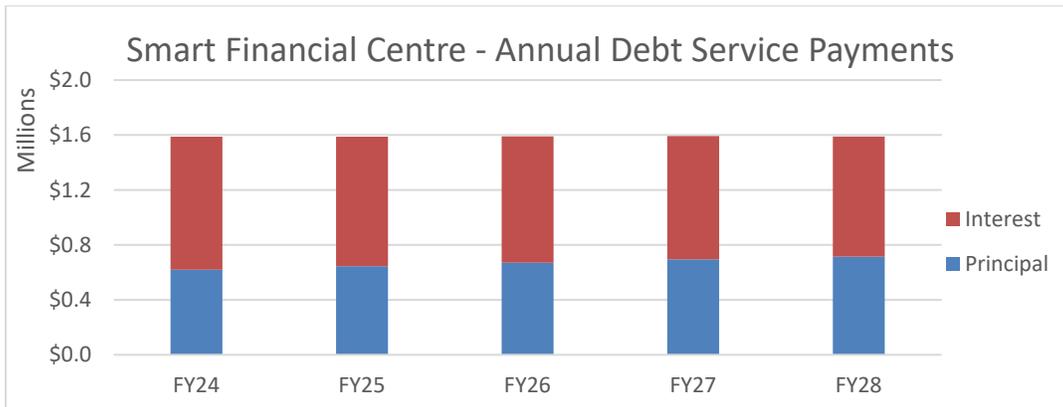
The Debt Service Fund maintains the policy requirements throughout the five-year forecast. Transfers in from other funds are shown in accordance with the debt schedules that are supported by those revenue streams. Based on the assumptions described the fund can support debt service payments on outstanding debt issues plus the remaining issuance of GO’s in FY24 & FY25 with additional debt capacity opening up in FY26 from declining debt service requirements. The forecast assumes continued implementation of the three-cent tax increase in the Debt Service rate that is needed to support the 2019 voter approved GO bonds. Beyond the approved debt, the fund shows a reserve for GO issues to be approved by voters in the future- the forecast shows approximately \$80M in capacity for new projects within the next five years. Discussions for the next bond election are currently underway.

The chart shows annual debt service requirements for existing and anticipated bond issues:



*Debt Service Fund – Taxable Debt (Smart Financial Centre at Sugar Land)*

This fund records the taxable debt issued for the Smart Financial Centre at Sugar Land. Property tax is not used to cover the debt service payment, so these payments are accounted for in a separate fund. Lease payments are made monthly according to the terms of the thirty-year lease. Until a four-year debt service reserve is fully funded with cash, a letter of credit has been secured by the Ambassador Theatre Group to cover their obligations for the reserve. The debt is structured with level debt service payments of roughly \$1.6 million annually throughout the life of the bonds, which aids in the forecasting of required lease payments and debt service reserve contributions.



### Utility System Fund

The Utility System Fund is an enterprise fund providing for the administration, billing and collection activities, and operation and maintenance of the City’s water, surface water and wastewater system. Ground Water Reduction Program (GRP) Participants pay a fee per thousand gallons of groundwater pumped. GRP Participants in the City include Tara Plantation, Royal Lake Estates, private well owners, homeowner associations, and Texas Department of Corrections within the City limits. Participants outside of the City limits pay a 20% out-of-City service charge on GRP fees.

Services are financed primarily through utility user fees. Strategies used in the generation of the Utility financial plan are aimed to ensure the fund is self-supporting and that capital improvement funding is adequate to maintain or expand the City’s infrastructure. Based on the forecast, the fund meets all reserve and bond coverage requirements, increasing previously low bond coverage ratios through the recommended rate increases and building cash reserves that can be used to reduce the amount of debt issuance necessary to fund future capital projects.

Users of the utility system generate revenues through service charges to support operations of the water, wastewater, and surface water systems, along with all related debt service payments, infrastructure rehabilitation and operating transfers. Revenues are dependent on the number of users in the system as well as weather experienced during the year. The forecast comes from the utility rate model and is based on consumption during an average rainfall year; however, annual variation from average rainfall can have a significant impact on water demand and subsequent revenues. Rate increases are assumed throughout the forecast to support debt service and operating expenses for the system and maintain adequate reserves and bond coverage ratios. Rates need to be increased in advance of capital projects to build up operating revenue available for debt service in advance of bond issues. With significant capital investment necessary in the utility system, implementation of these rate increases is critical to maintain the financial health of the system.

Revenue bonds for the forecast total \$169.8 million that are planned to be issued for capital improvement projects in support of the Integrated Water Resources Plan and preparation of meeting the mandated 60% reduction in groundwater usage by 2027. The debt service reserve grows from \$11.2 million in FY24 to \$17.5 million in FY28 based on planned debt issuance and reserve requirements.

The fund is expected to build up cash reserves and increase bond coverage ratios throughout the forecast. By the end of FY26 a significant cash reserve is built up, which is planned to be used to fund a portion of capital projects with cash to meet the groundwater reduction mandate. The additional cash is necessary to meet the increase in bond coverage requirements ahead of the \$83.4 million bond issuance planned for FY27.

## **Airport Fund**

The Sugar Land Regional Airport is a user fee supported business enterprise fund. The City has been able to attract and maintain quality corporate customers due to the location and amenities offered by the Airport. The Airport is continuing improvements to enhance its image among the business users of airport services and to attract new customers. The Airport can fund capital improvements, provide services, and make debt service payments on outstanding debt issues, and meet its reserve and bond coverage requirements throughout the five-year forecast.

Total revenues for the Airport are expected to increase over the next five years. Current fuel sales have exceeded FY22 levels and are estimated to grow conservatively over the forecast. Additionally, hangar leases and other revenues will continue to grow throughout the forecast.

Fuel for resale expenditures are projected to be consistent with the volume of Fuel Sales. Expenditures are projected to increase in the forecast at an average of 1.5% over the five-year period, excluding fuel expenditures and credit card fees, which have offsetting revenues. FY26 and FY28 capital projects for the Airport are planned to be financed through Certificates of Obligation that will be supported by the Airport Fund. FY25 projects are funded from Airport Revenues.

## **Tourism Fund**

The purpose of the fund is to promote tourism in the City and state statutes restrict the use of funds. The City's Hotel Occupancy Tax is the source of revenues in the fund, which is based on 7% of room revenue.

Hotel occupancy tax revenues are anticipated to increase 10% in FY24 compared to revenues received in FY22, as hotels have seen a significant recovery post-pandemic. FY24 hotel occupancy revenue is estimated to increase by 1% from FY23 projections and throughout the forecast. The City has pledged hotel tax revenues to the Debt Service Fund to pay for the debt service on the Conference Center and in support of debt issued for the Smart Financial Centre and TIRZ #4 Plaza. This arrangement confirms the City's commitment to the principle that hotel taxes should pay for the debt and not property taxes.

Expenditures in the fund are used to finance marketing and destination development for the City, according to limits imposed by state statutes. Over the forecast period, an estimated \$5.3 million will be spent on tourism programs and marketing and \$599,296 on the visitor center.

The fund will transfer \$4.9 million to the Debt Service Fund to support existing debt service payments for the Conference Center and Smart Financial Centre at Sugar Land. Conference Center debt is paid off in FY26. The fund is anticipated to exceed the fund balance policy requirement of 10% of budgeted HOT throughout the forecast.

## **Five-Year Capital Improvement Program**

The City's Five-Year CIP totals \$289.2 million for FY24-FY28. The Five-Year CIP has been prepared based on available funding and includes \$17.35 million for the remaining 2019 voter approved GO bond projects.

Funding for CIP projects are derived from various sources including utility revenue bonds, general obligation bonds, economic development sales taxes, donations, airport revenues and connection fees. Major projects in the Five-Year CIP include municipal, streets, traffic, water, wastewater and surface water.

If a CIP project has an operations and maintenance impact, that cost must be considered along with the project cost. Once the O&M impact has been identified, the annual cost is calculated and built into the respective operating fund's five-year forecast to give policy makers an idea of the financial impact of the CIP project.

A summary of the Five-Year CIP by project type and funding sources is shown below.

<b>PROJECT TYPE</b>	<b>2024-2028 TOTAL</b>	<b>SOURCES OF FUNDS</b>	<b>2024-2028 TOTAL</b>
Airport	\$19,829,980	Certificates of Obligation	\$ 11,900,000
Municipal	26,350,000	CO's / Airport	18,908,880
Parks	1,000,000	Airport Revenues	921,100
Streets	12,640,000	Donations	2,400,000
Surface Water	104,063,000	GO Bonds	17,350,000
Traffic	3,300,000	Revenue Bonds	169,837,000
Wastewater	76,514,000	SLDC	4,820,000
Water	45,460,000	SL4B	6,820,000
<b>TOTAL</b>	<b>\$ 289,156,980</b>	System Revenues	10,000,000
		Other Funding Sources	46,200,000
		<b>TOTAL</b>	<b>\$ 289,156,980</b>

### **Sugar Land Development Corporation (SLDC)**

The SLDC is financed through a quarter cent sales tax approved by the voters in 1993, and its primary goal is to promote economic development of the City. Sales tax and interest income are the primary revenue sources for the Corporation, along with an assignment from TIRZ #1 for the repayment of debt issued to fund Town Square infrastructure through FY26, when the TIRZ ends. A reimbursement for design of a CIP project is anticipated in FY27.

Expenditures over the forecast total \$56.5M. Expenditures include staffing reimbursement to the City, support service contracts, and the economic development program for marketing and business recruitment. Capital Projects funding totals \$4.82M in cash contributions. The Corporation has an average annual debt service of approximately \$3.3M. The forecast allocates \$9M for direct incentives and \$18M as Reserve for Opportunities funding in the five-year forecast.

The fund exceeds bond coverage requirements maintains a fund balance over the policy requirement for the duration of the forecast.

### **Sugar Land 4B Corporation (SL4B)**

The SL4B is financed by a quarter cent sales tax authorized by voters in 1995. Uses of 4B funds are restricted by law, but are less restricted than the use of SLDC funds. Sales tax is the primary revenue source for the Corporation, along with an assignment of revenues from TIRZ #1 toward repayment of debt issued for the Texas Garage in Sugar Land Town Square. TIRZ #1 supports 53% of debt service on the garage spaces, which is the prorated balance after a reimbursement from the developer. This debt pays off in 2025.

A performance agreement with First Colony Mall Lifestyle Center is budgeted annually. The forecast also includes the remaining incentive payments as part of the Houston Astros Triple-A Agreement totaling \$4M for enhancements to the stadium. In the forecast the SL4B contributes \$6.82 million for capital projects. The Corporation has one remaining debt issue that matures in 2036 and reflects savings from the 2019 refunding. Debt service payments decrease from \$2.01M in FY25 when the garage debt pays off to \$1.75M in FY28. A total of \$20 million is available for Reserve for Opportunities funding in the five-year forecast.

SL4B exceeds bond coverage requirements and maintains a fund balance over the policy requirement during the forecast.

**CITY OF SUGAR LAND  
GENERAL FUND  
FIVE-YEAR FINANCIAL FORECAST**

	FY23 Projections	FY24 Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
<b>REVENUES</b>						
Property Taxes	\$ 35,918,730	\$ 39,928,632	\$ 41,315,150	\$ 42,740,214	\$ 45,245,824	\$ 46,998,626
Sales Tax	49,907,046	48,299,650	49,748,640	51,241,099	52,778,332	54,361,682
Other Taxes	6,277,962	6,395,408	6,568,000	6,745,000	6,927,000	7,114,000
Licenses & Permits	3,185,570	3,090,236	3,605,000	3,711,000	3,819,000	3,931,000
Charges for Services	5,314,596	5,386,187	7,127,000	7,948,667	8,107,667	8,269,667
Fines & Forfeitures	1,358,640	1,353,115	1,394,000	1,435,000	1,478,000	1,522,000
Other	809,021	748,123	868,000	894,000	921,000	948,000
Intergovernmental	1,222,734	1,167,717	1,200,242	1,234,140	1,178,329	1,211,510
Interest Income	1,675,513	1,675,513	1,825,513	1,875,513	1,925,513	1,975,513
Operating Revenues	105,669,812	108,044,582	113,651,545	117,824,633	122,380,665	126,331,998
Transfers In	7,324,399	7,561,970	7,776,559	7,997,586	8,225,244	8,459,731
Non-operating Revenues	7,324,399	7,561,970	7,776,559	7,997,586	8,225,244	8,459,731
Total Revenues	112,994,211	115,606,552	121,428,105	125,822,219	130,605,909	134,791,729
<b>EXPENDITURES</b>						
General Government	22,249,813	21,680,935	21,256,000	21,796,000	22,393,000	23,011,000
Finance	5,061,925	5,635,311	5,779,000	5,926,000	6,089,000	6,257,000
Public Works	12,556,245	11,712,417	12,012,000	12,319,000	12,660,000	13,011,000
Parks & Recreation	6,101,221	6,241,436	6,400,000	6,562,000	6,742,000	6,928,000
Community Development	6,973,960	6,863,718	6,897,000	7,071,000	7,264,000	7,463,000
Environmental & Neighborhood SVC	10,158,523	9,225,867	8,308,000	8,518,000	8,751,000	8,992,000
Police Department	25,261,353	27,030,392	27,722,000	28,432,000	29,221,000	30,031,000
Public Safety Dispatch	3,360,247	3,180,456	3,180,000	3,261,000	3,351,000	3,444,000
Fire Department	19,952,871	21,094,664	21,056,000	21,597,000	22,197,000	22,813,000
Departmental Expenditures	111,676,156	112,665,196	112,610,000	115,482,000	118,668,000	121,950,000
Transfers to Other Funds	2,684,832	2,369,043	2,729,757	3,092,572	3,126,868	3,162,057
Miscellaneous	2,526,336	3,685,000	4,496,333	4,572,983	4,652,243	4,734,160
Rebates & Assignments	2,841,497	3,190,211	3,489,679	3,594,370	3,702,201	3,813,267
Non-departmental Expenditures	8,052,665	9,244,254	10,715,770	11,259,925	11,481,312	11,709,484
Total Expenditures	119,728,821	121,909,450	123,325,770	126,741,925	130,149,312	133,659,484
Revenues Over/(Under) Expenditures	(6,734,610)	(6,302,898)	(1,897,665)	(919,706)	456,597	1,132,245
Fund Balance - Beginning	53,830,384	47,095,774	40,792,876	38,895,211	37,975,504	38,432,102
Accrued Sales/Franchise Taxes	(8,616,538)	(8,616,538)	(8,616,538)	(8,616,538)	(8,616,538)	(8,616,538)
Fund Balance - Ending	\$ 38,479,236	\$ 32,176,338	\$ 30,278,673	\$ 29,358,967	\$ 29,815,564	\$ 30,947,808
Ending Fund Balance- % of Oper Exp	40%	30%	27%	26%	26%	26%
Fund Balance - Requirement	\$ 24,350,716	\$ 26,830,903	\$ 27,695,659	\$ 28,394,790	\$ 29,163,966	\$ 29,956,371
Over / (Under) Policy	14,128,520	5,345,435	2,583,014	964,176	651,598	991,437

**CITY OF SUGAR LAND  
DEBT SERVICE FUND  
FIVE-YEAR FORECAST**

	FY23 Projections	FY24 Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
<b>REVENUES</b>						
Current Property Tax	\$ 26,087,607	\$ 28,430,684	\$ 29,172,507	\$ 29,378,478	\$ 29,773,018	\$ 29,844,108
Delinquent Property Taxes	40,000	71,077	72,931	73,446	74,433	74,610
Interest on Investments	360,000	370,410	425,644	375,169	287,435	242,814
Bond Proceeds	19,095	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>26,506,702</b>	<b>28,872,171</b>	<b>29,671,082</b>	<b>29,827,093</b>	<b>30,134,886</b>	<b>30,161,533</b>
From Utility Fund	4,228,005	3,984,695	3,567,094	1,244,739	-	-
From Tourism Fund	1,344,078	1,338,225	1,344,281	1,008,025	652,356	642,931
From PID	105,788	102,288	98,788	95,288	91,788	88,288
<b>Total Transfers In</b>	<b>5,677,871</b>	<b>5,425,208</b>	<b>1,443,069</b>	<b>1,103,313</b>	<b>744,144</b>	<b>731,219</b>
<b>Total Revenues</b>	<b>32,184,573</b>	<b>34,297,379</b>	<b>34,681,245</b>	<b>32,175,145</b>	<b>30,879,029</b>	<b>30,892,751</b>
<b>EXPENDITURES</b>						
Current Outstanding & New Debt	27,660,824	31,161,932	32,089,287	30,581,094	29,300,615	30,537,744
Issuance Costs/Fiscal Fees/Other	42,500	42,500	42,500	42,500	42,500	42,500
<b>Total Debt Service</b>	<b>27,703,324</b>	<b>31,204,432</b>	<b>32,131,787</b>	<b>30,623,594</b>	<b>29,343,115</b>	<b>30,580,244</b>
Rebates & Assignments	2,079,895	2,284,210	2,364,157	2,446,903	2,532,544	2,621,184
Transfers to Other Funds	242,776	258,370	264,829	271,450	278,236	285,192
<b>Total Non-Operating Expenditures</b>	<b>2,322,671</b>	<b>2,542,580</b>	<b>2,628,986</b>	<b>2,718,353</b>	<b>2,810,780</b>	<b>2,906,375</b>
<b>Total Expenditures</b>	<b>30,025,995</b>	<b>33,747,012</b>	<b>34,760,773</b>	<b>33,341,947</b>	<b>32,153,895</b>	<b>33,486,619</b>
<b>CHANGE IN FUND BALANCE</b>	<b>2,158,578</b>	<b>550,367</b>	<b>(79,529)</b>	<b>(1,166,802)</b>	<b>(1,274,866)</b>	<b>(2,593,868)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>6,749,809</b>	<b>8,908,387</b>	<b>9,458,755</b>	<b>9,379,226</b>	<b>8,212,424</b>	<b>6,937,558</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 8,908,387</b>	<b>\$ 9,458,755</b>	<b>\$ 9,379,226</b>	<b>\$ 8,212,424</b>	<b>\$ 6,937,558</b>	<b>\$ 4,343,690</b>
Policy Requirement	\$ 2,766,082	\$ 3,116,193	\$ 2,923,929	\$ 2,561,359	\$ 2,255,237	\$ 2,205,374
Over/(Under) Policy	6,142,305	6,342,561	6,455,297	5,651,064	4,682,321	2,138,315
Policy Requirement	10%	10%	10%	10%	10%	10%

**CITY OF SUGAR LAND  
DEBT SERVICE FUND - TAXABLE CO'S  
FIVE-YEAR FINANCIAL FORECAST**

	FY23 Projections	FY24 Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
<b>REVENUES</b>						
Rent	\$ 2,226,195	\$ 1,776,719	\$ 2,000,332	\$ 2,003,384	\$ 2,002,920	\$ 2,002,417
Interest Income	30,000	40,000	50,000	50,000	50,000	50,000
<b>Total Revenues</b>	<b>2,256,195</b>	<b>1,816,719</b>	<b>2,050,332</b>	<b>2,053,384</b>	<b>2,052,920</b>	<b>2,052,417</b>
<b>EXPENDITURES</b>						
Current Outstanding & New Debt	1,592,599	1,588,199	1,587,899	1,589,530	1,592,768	1,589,319
Fiscal Fees/Other	750	750	750	750	750	750
<b>Total Expenditures</b>	<b>1,593,349</b>	<b>1,588,949</b>	<b>1,588,649</b>	<b>1,590,280</b>	<b>1,593,518</b>	<b>1,590,069</b>
Change in Fund Balance	662,846	227,770	461,683	463,104	459,403	462,348
Fund Balance - Beginning	1,296,985	1,959,831	2,187,601	2,649,284	3,112,388	3,571,791
<b>Fund Balance - Ending</b>	<b>\$1,959,831</b>	<b>\$ 2,187,601</b>	<b>\$ 2,649,284</b>	<b>\$ 3,112,388</b>	<b>\$ 3,571,791</b>	<b>\$ 4,034,139</b>

**CITY OF SUGAR LAND  
ENTERPRISE FUND - UTILITY SYSTEM  
FIVE YEAR FORECAST**

	FY23 Projections	FY24 Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
<b>REVENUES</b>						
Charges for Services	\$ 43,181,064	\$ 46,907,169	\$ 48,931,052	\$ 51,163,592	\$ 52,945,658	\$ 54,573,016
Surface Water Fees	22,771,654	25,146,411	25,655,048	26,197,482	26,738,211	27,281,356
Tap Fees	49,030	27,009	27,009	27,009	27,009	27,009
Interest Income	1,153,329	1,037,207	774,697	934,797	1,135,506	589,315
Miscellaneous	2,335,683	701,950	701,950	451,950	451,950	451,950
Operating Revenues	69,490,760	73,819,746	76,089,756	78,774,830	81,298,333	82,922,646
Bond Proceeds	16,749,543	20,182,000	23,627,000	29,799,000	83,392,000	12,837,000
Transfers In - PID	41,181	35,281	34,531	33,531	32,281	31,031
Transfers In - Connection Fees	868,019	868,019	868,019	868,019	868,019	868,019
Non-operating Revenues	17,658,743	21,085,300	24,529,550	30,700,550	84,292,300	13,736,050
Total Revenues	87,149,503	94,905,046	100,619,306	109,475,380	165,590,633	96,658,696
<b>EXPENDITURES</b>						
Utility Administration	1,328,134	980,069	1,050,832	1,078,133	1,106,211	1,135,089
Water Distribution	3,596,714	3,166,051	3,125,484	3,183,887	3,243,687	3,304,925
Water Production	3,617,674	4,204,146	3,957,002	4,014,109	4,072,314	4,131,642
Wastewater Collection	1,700,983	1,478,568	1,631,577	1,666,755	1,702,850	1,739,889
Wastewater Treatment	7,532,718	8,129,316	8,206,627	8,304,069	8,402,947	8,503,288
Customer Service	1,796,100	1,823,466	1,808,936	1,845,704	1,883,400	1,922,050
Water Quality	1,065,931	911,701	922,347	945,126	968,539	992,606
Water Conservation	684,429	392,175	414,167	420,471	426,904	433,467
Treasury	2,137,976	2,178,553	2,127,660	2,167,844	2,208,996	2,251,144
Surface Water	9,457,741	10,897,684	10,294,001	10,636,366	10,936,390	11,167,621
Additional O&M Associated with CIP	-	-	-	-	146,454	1,600,119
Total Operating Expenditures	32,918,400	34,161,728	33,538,634	34,262,464	35,098,693	37,181,841
Debt Service	20,528,625	22,291,856	24,079,202	26,330,825	32,480,696	33,373,101
Issuance Costs	247,560	384,360	325,460	367,800	651,660	246,200
Transfers Out	9,367,640	9,278,518	8,913,856	6,644,969	5,454,232	5,508,775
Miscellaneous	320,029	416,298	408,589	408,589	408,589	408,589
Contingency	2,018,875	538,876	538,876	538,876	538,876	538,876
CIP Transfers	18,504,000	22,182,000	25,627,000	31,799,000	85,392,000	14,837,000
Total Non-Operating Expenditures	50,986,729	55,091,908	59,892,983	66,090,059	124,926,053	54,912,541
Total Expenditures	83,905,129	89,253,637	93,431,617	100,352,523	160,024,746	92,094,382
Revenues Over/(Under) Expenditures	3,244,374	5,651,409	7,187,689	9,122,857	5,565,887	4,564,314
Fund Balance - Beginning	34,573,578	37,817,952	43,469,361	50,657,051	59,779,908	32,345,795
Capital Spending from Reserve Funds	-	-	-	-	(33,000,000)	-
Reserve - Debt Service	(10,845,365)	(11,198,659)	(11,813,743)	(12,791,225)	(15,170,421)	(17,549,618)
Fund Balance - Ending	\$ 26,972,587	\$ 32,270,702	\$ 38,843,307	\$ 46,988,683	\$ 17,175,373	\$ 19,360,491
Bond Coverage	1.78	1.78	1.77	1.69	1.42	1.37
Target	1.25	1.25	1.25	1.25	1.25	1.25
Operating Reserves	82%	94%	116%	137%	49%	52%
Target	25%	25%	25%	25%	25%	25%

**CITY OF SUGAR LAND  
ENTERPRISE FUND - AIRPORT  
FIVE-YEAR FINANCIAL FORECAST**

	FY23 Projections	FY24 Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
<b>REVENUES</b>						
Fuel Sales	\$ 28,788,294	\$ 22,117,912	\$ 22,339,091	\$ 22,562,482	\$ 22,788,107	\$ 23,015,988
Hangar Leases	1,667,600	1,667,600	1,685,000	1,702,000	1,720,000	1,738,000
Charges for Services	1,082,200	1,082,200	1,093,000	1,104,000	1,115,000	1,126,000
Interest Income	180,000	180,000	184,000	188,000	192,000	196,000
Other Revenues	420,000	440,000	444,000	448,000	452,000	457,000
Miscellaneous	270,000	300,000	300,000	300,000	300,000	300,000
Operating Revenues	32,408,094	25,787,712	26,045,091	26,304,482	26,567,107	26,832,988
Bond Proceeds	6,859,532	-	-	12,862,200	-	6,424,858
Grant Proceeds	50,000	50,000	50,000	50,000	50,000	50,000
Transfer from Other Funds	549,815	560,000	567,714	579,178	590,899	602,883
Non-Operating Revenues	7,459,347	610,000	617,714	13,491,378	640,899	7,077,740
Total Revenues	39,867,441	26,397,712	26,662,805	39,795,860	27,208,005	33,910,728
<b>EXPENDITURES</b>						
Airport Administration	1,152,629	1,291,032	1,239,347	1,257,938	1,276,807	1,295,959
Airfield Operations	385,832	342,399	298,396	302,872	307,415	312,026
FBO Services	24,246,152	18,166,002	18,310,236	18,507,633	18,707,218	18,909,017
Café Select	279,351	292,803	297,196	301,653	306,178	310,771
Maintenance and Operations	1,480,368	1,163,648	1,181,102	1,198,819	1,216,801	1,235,053
U.S. Customs	364,286	764,760	395,606	401,540	407,564	413,677
Total Operating Expenditures	27,908,618	22,020,644	21,721,883	21,970,454	22,221,982	22,476,502
Operating Transfers Out	1,290,162	1,326,239	1,363,581	1,401,581	1,440,581	1,481,581
Transfers Out - Bond CIP	6,750,000	-	-	12,610,000	-	6,298,880
Transfers Out - Non-Bond CIP	2,100,000	-	921,100	-	-	-
Debt Service	1,488,265	1,933,028	1,899,942	1,327,519	2,445,881	2,405,778
Miscellaneous	271,611	279,099	233,099	485,299	233,099	359,077
Total Non-Operating Expenditures	11,900,038	3,538,366	4,417,722	15,824,400	4,119,561	10,545,316
Total Expenditures	39,808,656	25,559,010	26,139,605	37,794,854	26,341,543	33,021,818
Revenues Over/(Under) Expenditures	58,785	838,702	523,200	2,001,006	866,463	888,910
Fund Balance - Beginning	8,470,245	8,529,030	9,367,732	9,890,932	11,891,938	12,758,401
Debt Service Reserve	(802,998)	(2,210,302)	(2,201,719)	(2,194,188)	(2,218,497)	(2,178,551)
Fund Balance - Ending	7,726,033	\$ 7,157,431	\$ 7,689,213	\$ 9,697,750	\$ 10,539,904	\$ 11,468,759
CASH EQ. RESERVE RATIO (25% min)	70%	116%	123%	152%	163%	175%
BOND COVERAGE (1.25x min)	2.43	2.27	3.26	1.77	1.81	1.72
FUEL GALLONS SOLD	4,196,314	4,324,247	4,367,490	4,411,165	4,455,276	4,499,829

**CITY OF SUGAR LAND  
SPECIAL REVENUE FUND - TOURISM  
FIVE YEAR FORECAST**

	FY23 Projections	FY24 Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
<b>REVENUES</b>						
Hotel/Motel Occupancy Tax	\$ 2,718,970	\$ 2,640,000	\$ 2,666,400	\$ 2,693,064	\$ 2,719,995	\$ 2,747,195
Interest Income	50,000	50,000	50,000	50,000	50,000	50,000
Miscellaneous	36,000	36,000	36,000	36,000	36,000	36,000
<b>Total Revenues</b>	<b>2,804,970</b>	<b>2,726,000</b>	<b>2,752,400</b>	<b>2,779,064</b>	<b>2,805,995</b>	<b>2,833,195</b>
<b>EXPENDITURES</b>						
Tourism Program	569,997	1,023,523	1,043,994	1,064,874	1,086,171	1,107,894
Visitor Center	227,105	115,160	117,463	119,812	122,208	124,653
<b>Total Operating Expenditures</b>	<b>797,102</b>	<b>1,138,683</b>	<b>1,161,457</b>	<b>1,184,686</b>	<b>1,208,379</b>	<b>1,232,547</b>
Transfer Out - Debt Service Fund	1,344,078	1,338,225	1,344,281	1,008,025	652,356	642,931
Transfer Out - Others	550	550	550	550	550	550
<b>Total Non-Operating Expenditures</b>	<b>1,344,628</b>	<b>1,338,775</b>	<b>1,344,281</b>	<b>1,008,025</b>	<b>652,356</b>	<b>642,931</b>
<b>Total Expenditures</b>	<b>2,141,730</b>	<b>2,477,458</b>	<b>2,505,738</b>	<b>2,192,711</b>	<b>1,860,736</b>	<b>1,875,478</b>
Revenues Over/(Under) Expenditures	663,240	248,542	246,662	586,353	945,259	957,716
Fund Balance - Beginning	1,723,220	2,386,460	2,635,002	2,881,665	3,468,018	4,413,277
GAAP Adjustments	(672,009)	(672,009)	(672,009)	(672,009)	(672,009)	(672,009)
<b>Fund Balance - Ending</b>	<b>\$ 1,714,451</b>	<b>\$ 1,962,993</b>	<b>\$ 2,209,655</b>	<b>\$ 2,796,009</b>	<b>\$ 3,741,268</b>	<b>\$ 4,698,984</b>
Fund Balance Policy (10% of Budgeted HOT)	\$ 271,897	\$ 264,000	\$ 266,640	\$ 269,306	\$ 271,999	\$ 274,719
Over/Under Policy	1,442,554	1,698,993	1,943,015	2,526,702	3,469,268	4,424,265

**CITY OF SUGAR LAND  
SUGAR LAND DEVELOPMENT CORPORATION  
FIVE-YEAR FINANCIAL FORECAST**

	FY23 Projections	FY24 Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
<b>REVENUES</b>						
Sales Tax	\$ 8,317,841	\$ 8,049,942	\$ 8,291,440	\$ 8,540,183	\$ 8,796,389	\$ 9,060,281
Interest Income	400,000	400,000	400,000	400,000	400,000	400,000
Miscellaneous	25,183	30,000	30,000	30,000	30,000	30,000
TIRZ#1	2,000,000	2,000,000	1,600,000	1,600,000	-	-
<b>Total Revenues</b>	<b>15,536,551</b>	<b>10,479,942</b>	<b>10,321,440</b>	<b>10,570,183</b>	<b>10,826,389</b>	<b>9,490,281</b>
<b>EXPENDITURES</b>						
Economic Development Program	756,435	635,047	641,367	647,750	654,197	660,709
Economic Development Incentives	2,700,000	2,200,000	1,700,000	1,700,000	1,700,000	1,700,000
<b>Total Operating Expenditures</b>	<b>3,456,435</b>	<b>2,835,047</b>	<b>2,341,367</b>	<b>2,347,750</b>	<b>2,354,197</b>	<b>2,360,709</b>
Debt Service	3,945,981	3,912,531	3,886,028	2,967,219	2,936,778	2,907,806
Reserve for Opportunities	-	4,000,000	3,000,000	4,000,000	4,000,000	3,000,000
Transfers to Capital Projects	250,000	2,000,000	2,820,000	-	-	-
Transfers to Other Funds	878,658	921,357	944,498	968,333	992,883	1,018,169
<b>Total Non-Operating Expenditures</b>	<b>5,074,639</b>	<b>10,833,888</b>	<b>10,650,526</b>	<b>7,935,551</b>	<b>7,929,661</b>	<b>6,925,975</b>
<b>Total Expenditures</b>	<b>8,531,074</b>	<b>13,668,935</b>	<b>12,991,893</b>	<b>10,283,302</b>	<b>10,283,858</b>	<b>9,286,684</b>
Revenues Over/(Under) Expenditures	7,005,477	(3,188,993)	(2,670,453)	286,882	542,531	203,597
Fund Balance - Beginning	15,425,275	22,430,752	19,241,759	16,571,306	16,858,188	17,400,719
Accrued Sales Tax	(1,365,739)	(1,365,739)	(1,365,739)	(1,365,739)	(1,365,739)	(1,365,739)
Debt Service Reserve	(3,759,758)	(3,627,000)	(3,397,500)	(2,967,219)	(2,936,778)	(2,833,500)
<b>Fund Balance - Ending</b>	<b>\$ 17,305,256</b>	<b>\$ 14,249,020</b>	<b>\$ 11,808,068</b>	<b>\$ 12,525,231</b>	<b>\$ 13,098,203</b>	<b>\$ 13,405,078</b>
Minimum Fund Balance (15%)	\$ 1,247,676	\$ 1,207,491	\$ 1,243,716	\$ 1,281,028	\$ 1,319,458	\$ 1,359,042
Over/Under Policy	16,057,580	13,041,529	10,564,352	11,244,204	11,778,744	12,046,035
Bond Coverage Ratio (>1.25x)	2.23	2.17	2.93	3.04	3.16	3.27

**CITY OF SUGAR LAND  
SUGAR LAND 4B CORPORATION  
FIVE-YEAR FINANCIAL FORECAST**

	FY23 Projections	FY24 Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
<b>REVENUES</b>						
Sales Tax	\$ 8,317,841	\$ 8,049,942	\$ 8,291,440	\$ 8,540,183	\$ 8,796,389	\$ 9,060,281
Interest Income	300,000	300,000	300,000	300,000	300,000	300,000
TIRZ#1	145,008	145,008	146,678	-	-	-
Reimbursements	7,821,017	-	-	-	1,600,000	-
Miscellaneous	92,557	80,000	80,000	80,000	80,000	80,000
<b>Total Revenues</b>	<b>16,676,423</b>	<b>8,574,950</b>	<b>8,818,118</b>	<b>8,920,183</b>	<b>10,776,389</b>	<b>9,440,281</b>
<b>EXPENDITURES</b>						
Economic Development Program	574,944	574,944	580,654	586,421	592,246	598,129
<b>Total Operating Expenditures</b>	<b>574,944</b>	<b>574,944</b>	<b>580,654</b>	<b>586,421</b>	<b>592,246</b>	<b>598,129</b>
Debt Service	2,012,900	2,011,500	2,015,925	1,737,550	1,747,800	1,754,550
Incentives	1,000,000	2,037,500	2,037,500	37,500	37,500	37,500
Bond Issuance & Disclosure	1,000	1,000	1,000	1,000	1,000	1,000
Reserve for Opportunities	3,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Transfers to Capital Projects	4,507,278	2,400,000	3,220,000	400,000	400,000	400,000
Transfers to Other Funds	1,162,768	1,208,072	1,236,814	1,266,419	1,296,911	1,328,318
<b>Total Non-Operating Expenditures</b>	<b>11,683,946</b>	<b>11,658,072</b>	<b>12,511,239</b>	<b>7,442,469</b>	<b>7,483,211</b>	<b>7,521,368</b>
<b>Total Expenditures</b>	<b>12,258,890</b>	<b>12,233,016</b>	<b>13,091,893</b>	<b>8,028,890</b>	<b>8,075,457</b>	<b>8,119,497</b>
Revenues Over/(Under) Expenditures	4,417,533	(3,658,066)	(4,273,775)	891,294	2,700,932	1,320,784
Fund Balance - Beginning	9,334,559	13,752,092	10,094,026	5,820,251	6,711,545	9,412,477
Accrued Sales Tax	(1,365,739)	(1,365,739)	(1,365,739)	(1,365,739)	(1,365,739)	(1,365,739)
Debt Service Reserve	(2,015,925)	(1,901,500)	(1,770,500)	(1,633,000)	(1,517,000)	(1,394,000)
<b>Fund Balance - Ending</b>	<b>\$ 10,370,429</b>	<b>\$ 6,826,788</b>	<b>\$ 2,684,012</b>	<b>\$ 3,712,806</b>	<b>\$ 6,529,738</b>	<b>\$ 7,973,522</b>
Minimum Fund Balance (15%)	\$ 1,247,676	\$ 1,207,491	\$ 1,243,716	\$ 1,281,028	\$ 1,319,458	\$ 1,359,042
Over/Under Policy	9,122,753	5,619,296	1,440,296	2,431,779	5,210,280	6,614,480
Bond Coverage Ratio (>1.25x)	4.28	4.14	4.94	5.06	5.18	5.14

CITY OF SUGAR LAND  
2024 - 2028 CAPITAL IMPROVEMENT PROGRAM  
TOTAL SUMMARY

PROJECT TYPE	2024 BUDGET	2025 ESTIMATE	2026 ESTIMATE	2027 ESTIMATE	2028 ESTIMATE	2024-2028 TOTAL
AIRPORT	\$ -	\$ 921,100	\$ 12,610,000	\$ -	\$ 6,298,880	\$ 19,829,980
DRAINAGE	-	-	-	-	-	-
MUNICIPAL	17,600,000	8,750,000	-	-	-	26,350,000
PARKS	200,000	200,000	200,000	200,000	200,000	1,000,000
STREETS	7,000,000	5,640,000	-	-	-	12,640,000
SURFACE WATER	964,000	7,354,000	11,409,000	83,809,000	527,000	104,063,000
TRAFFIC	2,500,000	200,000	200,000	200,000	200,000	3,300,000
WASTEWATER	27,448,000	8,663,000	8,630,000	24,673,000	7,100,000	76,514,000
WATER	6,970,000	9,610,000	11,760,000	9,910,000	7,210,000	45,460,000
<b>TOTAL</b>	<b>\$ 62,682,000</b>	<b>\$ 41,338,100</b>	<b>\$ 44,809,000</b>	<b>\$ 118,792,000</b>	<b>\$ 21,535,880</b>	<b>\$ 289,156,980</b>

SOURCE OF FUNDS	2024 BUDGET	2025 ESTIMATE	2026 ESTIMATE	2027 ESTIMATE	2028 ESTIMATE	2024-2028 TOTAL
CO'S	\$ 11,900,000	\$ -	\$ -	\$ -	\$ -	\$ 11,900,000
CO'S / AIRPORT	-	-	12,610,000	-	6,298,880	18,908,880
AIRPORT REVENUES	-	921,100	-	-	-	921,100
DONATIONS	-	2,400,000	-	-	-	2,400,000
GO BONDS	11,000,000	6,350,000	-	-	-	17,350,000
REVENUE BONDS	20,182,000	23,627,000	29,799,000	83,392,000	12,837,000	169,837,000
SLDC	2,000,000	2,820,000	-	-	-	4,820,000
SL4B	2,400,000	3,220,000	400,000	400,000	400,000	6,820,000
SYSTEM REVENUES	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
OTHER FUNDING SOURCES	13,200,000	-	-	33,000,000	-	46,200,000
<b>TOTAL</b>	<b>\$ 62,682,000</b>	<b>\$ 41,338,100</b>	<b>\$ 44,809,000</b>	<b>\$ 118,792,000</b>	<b>\$ 21,535,880</b>	<b>\$ 289,156,980</b>

# **City of Sugar Land**

## **Financial Management Policy Statements**

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# City of Sugar Land

## Financial Management Policy Statements

### Introduction

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The Financial Management Policy Statements, adopted by City Council, are an overview of the City's financial policies and provide guidelines to City staff in managing and planning the City's finances. Some policy statements are driven by requirements of state law or City Charter, while others are formally documented through policies and procedures. Statements that are driven by legal requirements will be noted as such.

In some case, exceptions to the policy statements may be appropriate and/or necessary. Exceptions to stated policies will be specifically identified and the need for the exception will be documented and explained to City Council and/or the City Manager.

### Accounting, Auditing & Financial Reporting

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Maintain accounting practices that conform to generally accepted accounting principles and comply with prevailing federal, state, and local statutes and regulations. Prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.

### Accounting Practices and Principles

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The City will maintain accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government. All city financial documents, except monthly interim financial reports and the budget, including official statements accompanying debt issues, Annual Comprehensive Financial Reports (ACFR) and continuing disclosure statements will meet GASB standards. Monthly interim financial reports are on a cash basis and will be reported as budgeted. At year-end the general ledger and financials will be converted to full accrual basis.

### Financial and Management Reports

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Pursuant to City Charter requirements, Interim Financial Reports will be provided monthly to management and City Council that explain key economic and fiscal developments and note significant deviations from the budget. These reports will be reviewed monthly with the City Manager and provided to City Council by the end of each month for the prior month, consistent with the City Charter. These reports will be prepared on a cash basis.

Capital Projects are reported quarterly to the City Manager and included in the quarterly report to City Council.

## Annual Audit

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Pursuant to State Statute, the City shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit. The audit shall be performed by a certified public accounting (CPA) firm, licensed to practice in the State of Texas. Although the Texas Local Government Code, Section 103.003 Filing: Public Record requires the annual financial statement including the auditor's opinion on the statement to be filed with the City Secretary within 180 days after the last day of the fiscal year, it is the City's goal to file the audit no later than the second City Council meeting in February. The audit firm shall provide a management letter to the City prior to the filing of the audit. The audit firm shall also provide a Single Audit of Federal and State grants, when necessary.

The objective of the ordinary audit of financial statements by the independent auditor is the expression of an opinion on the fairness with which they present, in all material respects, financial position, results of operations, and its cash flows in conformity with generally accepted accounting principles. The auditor has a responsibility to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. The financial statements are management's responsibility. The auditor's responsibility is to express an opinion on the financial statements.

An official Annual Comprehensive Financial Report (ACFR) shall be issued no later than six (6) months following the end of the fiscal year. The CFR shall be prepared to meet the requirements of the Certificate of Achievement for Excellence in Financial Reporting program through GFOA. This program establishes criteria that go beyond the minimum requirements for Generally Accepted Accounting Principles to prepare ACFRs that evidence the spirit of transparency and full disclosure. The Controller shall be responsible for establishing a process to ensure timely resolution of audit recommendations.

## Finance/Audit Committee

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The City Council shall designate a Finance/Audit Committee. The role of the committee is to review and guide financial policy and strategic financial issues as needed and determined by the City Manager or City Council.

The Finance/Audit Committee responsibilities related to the audit will include but not be limited to:

- Recommendation to the City Council on selection of the independent audit firm through a Request for Proposal process.
- Overview of the planning and timeline of the audit and risk assessment.
- Final audit review, results, findings, management letter as well as major audit adjustments as identified under Sarbanes-Oxley Act of 2002.
- Meet as soon as practical and appropriate after final audit review to assess the status of issues addressed in the management letter, if warranted.
- Meet during the audit regarding any major issues/concerns/findings that may arise.

## Continuing Disclosure

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The Director of Finance will ensure that the Municipal Securities Rulemaking Board's EMMA<sup>®</sup> (Electronic Municipal Market Access) website is current, and all disclosures are filed timely with assistance from the City's Municipal Advisor and Bond Counsel. EMMA<sup>®</sup> is the official repository for information on virtually all municipal securities. Continuing disclosure includes annual disclosure required within 180 days of fiscal year end, as well as material event disclosure required under the Securities and Exchange Commission (SEC) Rule 15c2-12 within 10 days of the occurrence of the event. The Director of Finance will work with the City's Bond Counsel and Municipal Advisors to ensure that any financial obligations that must be disclosed to the MSRB are filed timely.

## Signature of Checks

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All checks shall have two signatures. The following persons shall be authorized to sign checks: City Manager, Deputy City Manager or Director of Finance, Deputy Director of Finance and/or Controller. Signatures shall be affixed to all City checks via facsimile signatures, made with a secure laser check printing system or through handwritten signatures affixed to each check.

## FINANCIAL CONSULTANTS

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The City will employ qualified financial advisors and consultants as needed in the administration and management of the City's financial functions. These areas include but are not limited to audit services, debt administration, delinquent tax collection attorney, and financial modeling. The City shall implement evaluation criteria for each financial consultant to ensure the City receives the highest quality services available. The principal factors in the selection of these consultants will be experience/expertise, ability to perform, the services offered, references, and methodology to name a few. In no case should price be allowed to serve as the sole criterion for the selection.

## Independent Auditors

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In all matters relating to the assignment, an independence in mental attitude is to be maintained by the auditor or auditors. To emphasize independence from management, many corporations follow the practice of having the independent auditor appointed by the board of directors or elected by the stockholders. As such, the City has established a practice of the City Council appointing the auditor, and the auditor reporting to the City Council.

At least every five years, the City shall solicit proposals from qualified firms through an RFP process, including the current auditors if their past performance has been satisfactory. The City Council shall select an independent firm of certified public accountants to perform an annual audit of the accounts and records and render an opinion on the financial statements of the City.

- It is the City's preference, but not a requirement, to rotate audit firms every five years to ensure that the City's financial statements are reviewed and audited with an objective, impartial, and unbiased point of view. The selection of the audit firm will be based upon the proposals received, the reputation and qualifications of the firm, and the firm's ability to perform a quality audit.

- However, if through the RFP solicitation and review process, management and the Finance/Audit Committee recommend the current audit firm for another engagement term, then, under the Sarbanes Oxley Act of 2002, the lead audit partner must be rotated, as well as the lead reviewer, after a maximum of five years.
- Annually, the independent auditor will provide a letter of engagement to the City for annual audit services.

## Arbitrage Consultants

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While the City is responsible to ensure that the records are in order, the calculations made, reporting completed, and filings made, the actual arbitrage calculation and reporting shall be contracted out to a qualified firm.

- The City's Controller and the Arbitrage Consultant shall complete a risk assessment of positive arbitrage on each bond issue annually to determine the necessity for a calculation of positive/negative arbitrage in the current year.
- All bond issues in accordance with arbitrage regulation shall have each 5th year and final arbitrage calculations completed.
- Due to the complexity of the City's financial structure and the benefits that come with the history and knowledge of the City, the contract with the Arbitrage Consultant shall be considered evergreen, however with a termination clause.
- In order to ensure that the City is still receiving services for fair market value, staff will conduct a survey every five years of arbitrage calculation fees and present a comparison and analysis to the City Manager and Finance/Audit Committee.

## Delinquent Tax Collections

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Due to the nature and expertise required, the City shall hire a delinquent tax collection attorney to collect delinquent taxes, represent the City in filing bankruptcy claims, foreclose on real property, seize personal property, and represent the City in court cases and property sales.

- The City shall contract for a delinquent tax collection attorney either through Fort Bend County in conjunction with the contract for billing and collection of the City's property taxes or shall contract directly with an attorney.
- The City shall review delinquent tax collection services and determine if they choose to contract direct or contract through the County either at the end of a direct contract for delinquent tax services or annually if contracted with Fort Bend County.
- If the City chooses to contract directly for delinquent tax collection services, requests for proposals and statements of qualifications are to be solicited at least every five years.
- There is not a requirement for rotation.

## Bond Counsel

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Bond Counsel to the City has the role of an independent expert who provides an objective legal opinion concerning the issuance and sale of bonds and other debt instruments. As bond counsel are specialized attorneys who have developed necessary expertise in a broad range of practice areas, the City will always use a consultant for these services. Generally, bonds are not marketable without an opinion of nationally recognized bond counsel stating that the bonds are valid and binding obligations stating the sources of payment and security for the bonds and that the bonds are exempt from State and Federal income taxes (if applicable).

Bond Counsel is responsible for the following tasks in a transaction:

1. Prepares ballot propositions, ordinances and notices to call a bond election;
  2. Files all relevant documents with the state Attorney General for approval;
  3. Prepares and oversees bond proceedings;
  4. Ensures that the City meets all the legal requirements and authorization of the bond offering;
  5. Discloses and analyzes all relevant legal proceedings that may have a bearing on the validity of the offering;
  6. Interprets relevant regulations and laws and assists in structuring the issue;
  7. Writes key financing documents.
- Due to the complexity of the City's financial structure and the benefits that come with the history and knowledge of the City, the contract with Bond Counsel shall be considered evergreen, however with a termination clause.
  - In order to ensure that the City is still receiving services for fair market value, staff will conduct a survey every five years of bond counsel fees and present a comparison and analysis to the City Manager and Finance/Audit Committee.

## Disclosure Counsel

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Disclosure Counsel is an independent firm, separate from bond counsel, retained by the City to provide a legal opinion concerning accuracy of the information presented in disclosure and bond documents. With scrutiny of municipal disclosure increasing by the SEC and Municipal Securities Rulemaking Board, the engagement of disclosure counsel provides an added layer of assurance that the City's financial position is accurately presented in bond documents. The City may choose to engage Disclosure Counsel on certain transactions, but it is not required.

## Municipal Advisor

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The Government Finance Officers Association (GFOA) recommends that issuers hire a municipal advisor (MA) prior to the undertaking of a debt financing unless the issuer has sufficient in-house expertise and access to current bond market information. The City issues various types of securities to finance its capital improvement program. Debt structuring and issuance requires a comprehensive list of services associated with municipal transactions, including but not limited to: method of sale; analysis of market conditions; size and structure of the issue;

preparation of disclosure documents; coordinating rating agency relations; evaluation of and advice on the pricing of securities; assisting with closing and debt management; calculating debt service schedules; and providing recommendations on management of the City's finances, including evaluation of debt structures and refinancing opportunities.

- While retaining the services of an MA, the City shall post an IRMA Exemption Certificate on the City's website and on EMMA (Electronic Municipal Market Access, a service of the Municipal Securities Rulemaking Board). The IRMA Exemption Certificate states that the City has retained an independent registered municipal advisor (IRMA) and that the City will rely on the advice of the Municipal Advisor in the issuance of municipal securities.
- The Municipal Advisor must be registered with the Securities & Exchange Commission and Municipal Securities Rulemaking Board as a Municipal Advisor
- As municipal advisors to governmental entities have developed the necessary expertise in a broad range of services, the City will use a consultant for these services, until such time that the City wishes to bring these services in-house.
- Due to the complexity of the City's financial structure and the benefits that come with the history and knowledge of the City, the contract with the Municipal Advisor shall be considered evergreen, however with a termination clause.
- In order to ensure that the City is still receiving services for fair market value, staff will conduct a survey every five years of Municipal Advisory fees and present a comparison and analysis to the City Manager and Finance/Audit Committee.
- While a municipal advisor plays a key role on the financing team, it is important to note that the City remains in control of the decision making process necessary for the issuance and sale of the bonds or implementing the financing.
- The selected Municipal Advisor shall not be permitted to serve as underwriter on any bond transactions while serving in the Municipal Advisor role. Upon termination of the Municipal Advisor contract, a period of at least one year must pass before the firm may be engaged as an underwriter on any bond transaction for the City.

## Depository Bank

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Pursuant to State law, the City of Sugar Land may approve a contract for depository services whose term does not exceed five years. There is no requirement for rotation. The City of Sugar Land will select its official banking institution through a formal process based on best value to provide the City with the most comprehensive, flexible, and cost-effective banking services available. Depository accounts may only be opened by employees with authority specifically granted in the depository agreements approved by City Council.

## BUDGET AND LONG-RANGE FINANCIAL PLANNING

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Establish guidelines for budgeting to ensure a financially sound City and to establish a long-range financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets.

### Balanced Budget

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The City Manager shall file annually, a balanced budget for the ensuing fiscal year with City Council in compliance with state law and the City Charter.

In addition, it is expected that the annual operating budget will be structurally balanced. A structurally balanced budget is further defined as recurring revenues funding recurring expenditures and adherence to fund balance policies. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. If economic conditions dictate that the City Manager file a structurally imbalanced budget, it shall be accompanied by a plan to return the budget to structural balance and the resulting five-year financial forecast that reflects steps to be taken to return the budget to structural balance.

### *Current Funding Basis (Recurring Revenues)*

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The City shall budget and operate on a current funding basis. Revenues and expenditures shall be budgeted on a cash basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues. Recurring expenses will be funded exclusively with recurring revenue sources to facilitate operations on a current funding basis. Recurring revenues are defined as revenues which are reasonably expected to occur each year and can be planned for with a level of certainty, such as property taxes, sales taxes and other revenues based on historical averages. One-time remittances due to audit adjustments or large payments, permit revenues from large construction projects, grants and other unpredictable sources are classified as non-recurring revenues.

### *Use of Non-Recurring Revenues*

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Non-recurring revenue sources, such as a one-time revenue remittance or fund balance more than policy can only be budgeted / used to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by non-recurring sources.

The following expenditures are considered non-recurring for budgetary purposes:

1. Transfers to Replacement Funds (Fleet and High Technology).
2. Capital Expenditures.
3. Contingency Funds.
4. Lump sum payments to employees.
5. Operating transfers to Self-Insurance Reserve in the Employee Benefits Fund.
6. One-time expenditures designated in the annual operating budget.

The following revenues are considered non-recurring in the definition of a structurally balanced budget:

1. Grant Revenues.
2. Annexation/Dissolution Proceeds.

3. Reimbursements for One Time Items.
4. Short Term/Inter-Fund Loans.
5. Use of fund balance over policy requirements.
6. Sales tax more than budgeted by policy

One-time revenues can be appropriated in the budget through one of two methods.

1. After completion of the annual audit, if funds are available over the budgeted fund balance, a budget amendment can be recommended to City Council:
  - a. To appropriate funds for carryover items (in progress but not completed) from the prior year.
  - b. Funds can be appropriated by City Council in accordance with the allowable uses defined below.
2. During the annual budget process, for the following fiscal year:
  - a. Funds identified based on year-to-date actual plus projections for the remainder of the year to determine the projected ending fund balance.
  - b. If funds are available over the policy requirement, they may be allocated for one-time use in the annual budget.

Allowable uses of one-time funding sources, in priority order:

1. To replenish a draw down in the fund balance below policy requirements (including Self-Insurance Reserve in the Employee Benefits Fund).
2. Provide a one-time boost to infrastructure rehabilitation funding.
3. To fund capital projects without an identified funding source.
4. Lump sum payment to employees if the budgeted annual merit pool is reduced.
5. To fund one-time expenditures in the following fiscal year's budget.

## Property Taxes

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### *Tax Rate*

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The no-new-revenue tax rate is defined by the State of Texas as the tax rate that raises the same amount of total tax revenue in the current year as the prior year's tax rate for properties taxed in both years. The no-new-revenue tax rate is calculated based on a formula established under Section 26.04 of the Texas Tax Code. The voter-approval tax rate provides for a 3.5% adjustment in maintenance and operations (M&O) tax revenues compared to the no-new-revenue operations and maintenance tax rate, plus the debt rate needed to meet outstanding debt obligations for the year. A tax rate that exceeds the voter approval tax rate requires a mandatory election in November to approve the tax rate by voters. (Texas Tax Code Section 26.07)

By law, the City must levy a tax rate sufficient to generate revenues that will meet outstanding debt obligations, net of outside funding sources (transfers from other funds). The City Manager will recommend a budget based on property tax revenues that the City finances require to operate efficiently, yet effectively, and meets the City Council's expectations of services provided and service levels. In accordance with the voter-approval tax rate, the tax rate will be managed to maintain a tax rate that maintains a 3.5% adjustment in tax revenues, excluding new growth and prior to implementation of new voter authorized debt.

As economic conditions permit and in accordance with the voter-approval tax rate, the City Manager will recommend a tax rate that is equal to a 3.5% adjustment to the tax bill to maintain existing service levels, recognizing that individual tax bills will vary based on several factors, including revaluation, residential vs commercial revaluation and exemptions. Adoption of the annual budget and tax rate will consider growth in the certified tax roll, adjustments to the nominal tax rate and the homestead exemption- with a long-term objective of stability in the tax rate and predictability of tax bills.

As stated in the GO bond section of the FMPS, after a GO bond election, the debt service tax rate will be adjusted based on the projected annual impact of the bonds- before GO bonds are issued to fund voter approved projects. (see page 33)

For budgeting and forecasting purposes, the City will assume:

- An annual growth of 3.5% in M&O tax revenues based on the voter-approval tax rate.
- Debt service tax revenues will be forecast to support the City's anticipated debt obligations plus the stated estimated annual tax adjustment from bond election propositions based on the implementation plan.
- Depending on revaluation, the tax rate split may need to be adjusted between debt service and M&O to achieve the voter-approval tax rate.
- If residential revaluation consistently exceeds commercial revaluation, consider adjusting the homestead exemption to rebalance the tax roll.
- Homestead exemption adjustments will occur in the year following the significant valuation adjustment.
- Any new value to the tax roll will result in growth in the tax levy, which is needed to support services to the new development.
- Budgeted revenue from property taxes should include an allowance of 1% for potential reductions in value from court ordered reductions.

### *Homestead Exemption*

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The residential homestead exemption is a tool available to the City to manage residential tax bills in the long term. When the financial health of the City's finances and the economic and market conditions of the local economy justify, the City Manager may recommend an adjustment to the homestead exemption. City Council may direct the City Manager to pursue an adjustment to the homestead exemption as part of a broad financial management strategy to rebalance the tax roll, or to offset a planned adjustment to the tax rate, recognizing that increasing the homestead exemption reduces the tax revenue generated to the City from the existing tax rate. In accordance with state statute, a recommended change in the homestead exemption shall be presented to City Council to allow approval through two readings of an ordinance prior to July 1.

The total exemption percentage granted cannot exceed the state limitation of 20%.

### *Over-Age Exemptions and Disabled Persons Exemption*

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The City shall grant a \$70,000 over-age exemption and disabled persons' exemption each year when economic and financial conditions allow. This amount shall remain stable during the period in which the City is considering adjusting the homestead exemption.

If a tax freeze were ever implemented for over-age and disabled persons, these exemptions would be reduced to zero. (Chapter 2 Article V Sec 2-119, Code of Ordinances)

## Sales Tax

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Sales tax used to fund recurring operations shall have a target of 45% of recurring operating expenditures. As sales tax revenue fluctuates due to changes in economic conditions, the City shall endeavor through long-term strategies to reduce its reliance on sales tax revenues for funding recurring operating expenditures. The goal is to reduce the percentage dependence on sales tax for recurring operations and set aside extra funds for one-time needs. Sales Tax revenue shall be estimated conservatively (See Revenue Estimating for Budgeting).

## Water/Wastewater Transfer for Pay-As-You-Go Capital Projects

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As discussed under Capital Expenditures, the transfer from the City's Utility Fund to fund pay-as-you-go capital projects will be budgeted at a target of \$2,500,000, when financially feasible. It will be based on the financial health of the Utility System Fund with the long-term goal of adequately funding rehabilitation.

## Revenue Estimating for Budgeting

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To protect the City from revenue shortfalls and to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends. This approach should reduce the likelihood of actual revenues falling short of budget estimates and should avoid mid-year service changes.

## Sales Tax

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With such a large portion of the City's operating budget dependent on sales tax, it is important to forecast revenue conservatively. Sales tax revenue shall utilize the current year's projected recurring revenue as a baseline for the following year's budget, which is net of audit adjustments and large one-time payments and includes zero growth.

The purpose of defining forecast parameters is to better realize when changes in the utilization of property tax use may be necessary (i.e. shifting the tax rate from debt service to O&M), as well as permit for better planning opportunities. These parameters are designed to simulate the cyclical nature of the economy based on the most often used economic indicator, the Consumer Price Index.

The long-range sales tax forecast will utilize the following parameters to estimate sales tax revenue in years 2-5 of the forecast: CPI as published by the Bureau of Labor Statistics for -All Urban Consumers for the Houston-Sugar Land-Baytown MSA.

1. Positive CPI:
  - a. Year 2 growth = lesser of CPI or 3%.
  - b. Year 3-5 growth = 3%.
2. Negative CPI:

- a. Year 2 growth = flat from current year projection.
- b. Year 3 growth = lesser of 3% or 5-year average CPI.
- c. Year 4-5 growth = 3%.

### Utility System Revenues

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Utility System Fund revenues will be budgeted using consumption based on an average year's rainfall/consumption (excluding extremely wet and dry years). The City will anticipate neither drought nor wet conditions. Adjustments to water, wastewater and surface water rates shall be made based on revenue requirements over the five-year forecast for the utility system fund, and adjustments necessary to build and maintain revenue coverage requirements shall be made in advance of anticipated bond issues, if possible, to allow for smaller adjustments to be made over time.

When significant projects are identified that will require an increase in revenues to meet bond coverage requirements, rates shall be adjusted as early as possible to allow the revenues to be well established to minimize any downward pressure on the bond rating, and potentially provide positive impacts for an upgrade.

If an extreme weather event should take place (like Winter Storm Uri) that causes customers to experience waterline breaks resulting in damages to property, City Council may consider an Ordinance to provide temporary relief from excess billings. Staff shall recommend a relief program to City Council based on the circumstances of the event.

### Employee Compensation

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When funding is available, the proposed budget shall include an amount adequate to cover an overall average performance and merit pool, as determined annually by the City Manager. This amount will be calculated for each department, based on budgeted salaries for the year, and will be placed in the appropriate budget accounts. The City does not give cost of living adjustments. Other than adjustments due to changes in the compensation plan, salary adjustments are to be earned through merit and/or promotions.

The City's compensation plan shall be approved by City Council and administered by the City Manager as identified in the City Charter and the Council adopted Compensation Philosophy (Resolution No. 13-21). All employees shall be paid within the approved budget and established salary ranges.

### Budget Management

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The budget is adopted by City Council through one reading of an ordinance, no later than the 25<sup>th</sup> day of September, as directed by Section 6.03b of the City Charter. Under Texas Tax Code Section 26.05(a), if the proposed tax rate is more than 3.5% above the No New Revenue Tax Rate (voter-approval tax rate), the budget and tax rate must be adopted not later than 71 days before the November election date. This is the deadline for an election to be called for November for voters to approve the tax rate that exceeds the voter approval tax rate. Upon approval, the budget can be either amended or adjusted based on the level of changes needed. Under Local

Government Code 102.009(a)- The governing body may levy taxes only in accordance with the budget. This means that the budget must be adopted before an ad valorem tax rate may be adopted.

- Amendment- an increase to the overall appropriation in the fund or capital project. Must be approved by City Council through one reading of an ordinance.
- Adjustment- a reallocation of funds between departments without changing the total operating fund budget. Must be approved by the City Manager in accordance with interdepartmental policy AD-113: Operational Authority Limits.

Upon approval by the City Council, the budget must be filed with the County Clerk.

## Operating Budget Adjustments

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The City Manager is responsible for managing the operating budget after it is formally adopted by City Council, including the transfer of funds within program, between programs, between departments, and expenditure of contingency funds if there is no change in service levels as a result of the adjustments. The City Manager may further delegate levels of authority for the daily operation of the budget. See interdepartmental policy AD-113 for guidance on Operational Authority Limits.

## Contingency Funds

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The City recognizes that one-time expenditures cannot always be anticipated, and that it is not efficient for departments to set aside recurring funding for unanticipated expenses, such as run-off elections or emergency repairs that don't occur every year. A centralized contingency allows for management of one-time funds available to meet those needs, subject to approval by the City Manager.

The General Fund operating budget will include one-time funding for contingencies equal to 1% of operating expenditures in the adopted budget. The General Fund may also include a budgeted reserve of one-time funding to cover potential emergency response costs to cover expenses until reimbursed by FEMA. The Utility, Airport and Solid Waste funds will each budget a contingency of one-time funds appropriate to the potential unexpected operating needs for each fund.

Contingency funds are budgeted as a one-time expenditure. Use of contingency funds requires approval by the City Manager and are limited to funding one-time items that are not funded in the annual budget, or that could not have been planned for during the annual budget.

## Operating Budget Amendments

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Under State law, the budget must be adopted before a tax rate can be adopted. Should the adopted tax rate generate significantly more or less ad valorem tax revenue than the adopted budget, the operating budget shall be amended as soon as possible to ensure that budgeted expenditures remain balanced with anticipated revenue sources.

Budget reductions shall be targeted to regain structural balance and focused on reductions to recurring expenditures for non-core services when the imbalance is due to recurring a revenue shortfall.

To preserve projected fund balances/ ending balances based on projected revenues and expenditures for the current fiscal year, City Council will amend the annual operating budget for all funds, excluding capital improvements funds, as set forth in the projections. City Council will amend the current fiscal year budget to projections annually through adoption of an ordinance amending the budget.

Contracts or purchases presented for City Council approval shall identify the budgeted amount for the item within the current approved budget. A budget amendment by City Council is only necessary if the total appropriation for the fund is increased. This could occur under, but is not limited to, the following situations:

1. The budgeted appropriation will be exceeded at the fund level prior to year-end.
2. Acceptance of a grant that was not included in the annual budget.
3. Appropriation from fund balances for one-time items that were not budgeted.
4. A donation or sponsorship that exceeds budgeted revenues and cannot be absorbed within contingency funding.

To streamline the process, budget amendments are to be considered by City Council on an as-needed basis and then formally adopted by ordinance periodically.

- Budget Amendment for Carryovers- appropriating funds for one-time items budgeted in the previous fiscal year that were in progress but not complete at year-end. Funding comes from fund balance more than policy requirements at the end of the fiscal year.
- Budget Amendment for Projections- as part of the annual budget process, the Budget & Strategy Department re-estimates revenues and expenditures based on year-to-date actuals plus a projection for the remainder of the year. The budget is amendment to formally document the projections, which becomes the revised budget for the year.

Each budget ordinance shall summarize and include all budget amendments approved by City Council for affected funds since the last ordinance was approved. At year end, the annual operating budget will be amended by ordinance through projections and will reflect adjustments that were approved by the City Manager.

### Capital Projects Budget Amendments

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As capital projects are budgeted on a project length basis and not a fiscal year basis, a project budget needs approval of a budget amendment when one of the following applies:

1. Increase to project funding with a corresponding funding source, such as:
  - a. Inter-local agreements

- b. Award of a grant to enhance or expand the project
2. Reallocation of funding from one capital project to another, except:
  - a. When splitting funding for a project into multiple projects for tracking purposes when the total amount budgeted for the overall project does not change or
  - b. When allocating additional funds from CIP fund balance to a project to accommodate a change order, if the additional funding needed does not exceed the lesser of 5% of the original project budget or \$50,000, and the change order does not need approval from City Council nor materially change the scope of the project.
3. Increase to project funding from the Capital Projects Fund Balance or other funding source, such as operating contingency.
4. Reduction to project budgets as discussed below:
  - Capital Project budgets shall be amended (reduced) when construction bids come in significantly less than estimated costs, project estimates shall be adjusted to reflect the construction bid plus a sufficient contingency and other project needs, and the remaining budget shall be reduced as necessary to reflect savings.
  - When a project is funded from the issuance of debt, if the debt has not been sold at the time of the budget reduction, the revenue budget for bond proceeds shall be reduced accordingly.

## Mid-Year Operating Deficits

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During the fiscal year, the City may find or anticipate revenues falling short of budgeted levels. If so, the City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year end. Corrective actions are to be implemented by the City Manager with a report to advise the City Council of the actions taken. Corrective actions in order of precedence are:

1. Manage Vacant Positions.
2. Deferral of capital purchases.
3. Expenditure reductions.
4. Hiring freezes.
5. Freeze or reduce planned merit increases.
6. Use of fund balance, including Replacement Fund balances.
7. Adjustment of fees.
8. Lay-off employees.

Short-term loans shall be avoided to balance the budget.

The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit, only with a plan prepared as part of the annual budget to replenish the fund balance within two years if it is brought down below policy level.

### Five-year Forecast of Revenues and Expenditures

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A five-year forecast of revenues and expenditures shall be prepared in conjunction with the annual budget process for the following funds:

- General Fund
- Debt Service Funds
- Tourism Fund
- Utility System Fund
- Airport Fund
- Economic Development Corporations
- Five-Year Capital Improvement Program

The forecast assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve the City's goals. The forecast will provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands; and identify the key variables that may cause change in the level of revenue. The forecast will be used to identify anticipated financial issues so that a plan can be developed to correct anticipated issues before they become reality. The assumptions used to prepare the five-year forecast shall be consistent with those used to prepare the annual operating budget, unless specifically directed by City Council.

## **REVENUES AND OTHER RESOURCES**

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The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions, which may adversely impact that source. The Budget & Strategy Department shall maintain a revenue manual documenting the various revenue sources of the City and how those revenues are derived and estimated.

### Property Taxes

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- a. Taxes on Airport Value- Property taxes collected on taxable property at the Airport will be transferred to the Airport Fund to use for operations and development. This will ensure that users paying the property tax will see a direct benefit to the Airport.
- b. Rebates to Municipal Utility Districts (MUDs) – As stipulated in the individual utility agreements, the City has agreed to rebate a portion of City taxes collected on properties within in-city MUDs back to the

districts through various utility agreements. Rebate payments shall be calculated based on the taxes collected by the City on properties within the district since the point of the last rebate calculation (quarterly or semi-annually depending on the MUD), less any refunds given on those properties during that period.

- c. Payments to Tax Increment Reinvestment Zones (TIRZ)- The City has several TIRZ established within the City. Taxes paid to the City on properties in each zone are paid to each TIRZ annually; payments due shall be adjusted for any refunds given on those properties since the last TIRZ payment was made.

## Sales Tax Revenue

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- a. Monthly, the Economic Development Corporations will be allocated their percentage of the actual monthly sales tax remittances.
- b. The City's portion will be deposited into the General Fund. Revenues over the budgeted recurring sales tax will be identified and set aside as one-time revenues for allocation as a one-time funding source during the next year's budget process.
- c. Sales Tax from Sale of Aircraft
  - 1. Sales/Use tax remitted to the City that is determined to be from the sale/purchase of aircraft at the City's Airport will be transferred to the Airport Fund, excluding the percent allocated to the Economic Development Corporations.
  - 2. The proceeds that are allocated to the Economic Development Corporations will be identified as potential funding for Airport projects that legally meet the requirements of the Corporations.

## Administrative Services Charges

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The City shall determine annually the administrative services charges due to the General Fund from the enterprise funds for overhead and staff support using a cost allocation model.

## Utility System Transfer to the Debt Service Fund for Assumed Water/Wastewater Debt

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The Utility System Fund shall transfer to the Debt Service fund an amount/percent calculated annually for water/wastewater infrastructure debt assumed by the City due to annexation and dissolution of municipal utility districts.

- a. The goal is to have water/wastewater debt funded by water/wastewater revenues as much as possible within the financial resources of the Utility Fund, without negatively impacting the utility fund.
- b. The City's intent is to fund a transfer amount that equates to 100% of the annual debt service requirements for water/wastewater debt in the Debt Service Fund.

- c. If the City should assume additional debt from municipal utility districts in the Debt Service Fund, the annual transfer for water/wastewater infrastructure debt will be reviewed and recalculated, if necessary. The overall percentage covered may need to be adjusted based on affordability.
- d. If the City refunds outstanding bonds assumed from municipal utility districts, the transfer to the debt service fund will be adjusted in the following year's budget to reflect the updated debt service schedule.

## Surface Water Revenues

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The City will account for revenues and expenses associated with the mandated reduction in groundwater usage within the Utility System Fund.

- a. All participants in the City's Groundwater Reduction Plan will pay into the fund an amount based on water supplied at a rate established per 1,000 gallons (GRP fee). This rate is set by Ordinance.
- b. The GRP fee shall be paid monthly based on metered water pumped from groundwater sources.
- c. City customers will be billed a surface water fee based on billed water consumption.

## Water/Wastewater Billings

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Water, wastewater, and surface water charges are billed in arrears, as customer meters are read monthly for the previous month's water usage. At year end, revenues are accrued to adjust revenues to full accrual basis but during the year, revenues are recorded on a modified accrual basis (when billed).

## Revenue Collections

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The City shall maintain high collection rates for all revenues by monitoring monthly receivables. The City shall follow an aggressive, consistent, yet reasonable approach to collecting revenues to the fullest extent allowed by law for all delinquent taxpayers and others overdue in payments to the City. Where possible, the City will implement collection improvement programs to improve payment of amounts owed to the City. These programs can include, but are not limited to, inter-local cooperation between government entities and prohibiting receipt of optional services when outstanding balances are due.

- a. The City shall contract for billing and collection services when it makes financial sense to do so.
  - a. Emergency Medical Services transport billing requires a high level of knowledge relating to medical billing; in this case, outsourcing the billing & collection of EMS transport fees is the most prudent thing to do.
  - b. Property tax billing & collection requires certification of a tax assessor/collector and significant staff time; contracting this service to Fort Bend County makes financial sense and the City will continue to do so if it makes financial sense.
- b. The City shall contract for collection of delinquent receivables when it makes economic sense for the City to do so. The City currently contracts directly for the following delinquent receivables:

- a. Court Fines & Warrants
  - b. Emergency Medical Services Fees
  - c. Miscellaneous Receivables, including Alarm Response Fees
  - d. Property Taxes- through the contract with Fort Bend County Tax Office
- c. Write-off of Uncollectible Receivables (excludes court fines and warrants)
- a. Receivables shall be considered for write-off as follows:
    - i. Undeliverable mail – accounts that remain outstanding for 6 months and all steps have been exhausted
    - ii. State Statute authorizing the release or extinguishment, in whole or in part, of any indebtedness, liability, or obligation, if applicable
    - iii. Accounts outstanding for 3 years, identified as uncollectible, and all attempts to collect have been taken
    - iv. The write-off of uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City.
    - v. The City shall estimate uncollectible accounts through an allowance for doubtful accounts in each fund with receivables.
  - b. Annually, City Council approve the write-off of certain property taxes under the Tax Code that is not subject to a lawsuit (10 years for personal and 20 years for real property). The Tax/Assessor-Collector submits the amounts to the City to be written off, for approval by the City Council.

## User Fees

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The City shall design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

## General Fund

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- a. For services that benefit specific users the City shall establish and collect fees to recover the costs of those services.
- b. Where services provide a public benefit, the City shall finance those services through property and sales taxes.
- c. For services that provide both specific benefits and a public benefit, it may be appropriate to subsidize from property and sales tax revenues.
- d. Costs of Services are defined as full cost; direct, indirect, and overhead.
- e. Factors in setting of fees shall include but not be limited to: market and competitive pricing, effect on demand for services, and impact on users, which may result in recovering something less than full cost.

## *Enterprise Funds*

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- a. Utility rates and other fund user fees shall be set at levels sufficient to cover operating expenditures (direct and indirect), meet debt obligations and debt service coverage, provide pay-as-you-go funding for capital improvements, and provide adequate levels of working capital.
- b. The City shall seek to eliminate all forms of subsidization between the General Fund and Enterprise Funds
- c. The Five-Year Financial Plan shall serve as the basis for rate change considerations. Rate adjustments are to be recommended based on the revenue requirements identified in the utility rate model based on the five-year capital improvement program, consumption data and other factors that influence the utility system demands for services and capacity.
- d. If rate adjustments are necessary, the Five-Year Financial Plan shall be built around smaller rate adjustments annually versus higher rate adjustments periodically. Rates shall be set to ensure that the revenues exceed coverage requirements established in bond covenants based on anticipated system demands.

## *User Fee Creation and Revision*

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Working with the department or office, the Budget & Strategy Department will determine the cost for each service and determine a full-cost price. Fees shall be set to recover an appropriate level of cost for each service, depending on what proportion of the cost has been determined to be supported by general revenues. Once a fee has been proposed for a particular service, the fee will be compared to market, evaluated for potential effects on users such as low-income households, market demands of service, etc. Fees will then be recommended to the City Manager and City Council based on all information gathered through the fee evaluation.

User fees shall be adjusted by the Houston- Sugar Land- Baytown MSA CPI annually as part of the budget process, and a fee ordinance shall be adopted at the beginning of each fiscal year to reflect the fee revisions. Fee changes are effective for all activity billed or generated on or after the effective date of the fee ordinance.

## *Non-Resident Surcharges*

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For services provided to municipal utility districts, facilities located outside the City limits or individuals who reside outside the city limits, the City may assess an out-of-city service fee or non-resident user fee. The surcharges shall be set either as an additional percentage fee or a separate fee for non-residents and can be established by ordinance or by contract.

## **EXPENDITURES AND SERVICES**

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### *Operating Expenditures*

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Identify services, establish appropriate service levels, and administer the expenditure of available resources to ensure fiscal stability and the effective and efficient delivery of those services within the service delivery plan.

## Purchasing and Vendor Selection

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The City Manager shall maintain policies and procedures to ensure compliance with state laws relating to procurement of goods and services.

It is the policy of the City that, when lowest qualified bid is not the sole determining factor for a contract award, the contract shall be awarded to the highest ranked vendor based on merit as determined by a thorough evaluation by a team of staff evaluators. Merit factors that can be taken into consideration include qualifications, experience, quality of team, equipment, scheduling, and proven performance. In accordance with state law, City Council approval is required on purchases that will expend more \$50,000 of City funds over the term of the contract. After purchasing staff verification that all applicable state laws, purchasing policies, and procedures have been followed, a recommendation for award is made to City Council by staff.

## Operational Performance Management Program

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As a part of the Operational Performance Management (OPM) Program, Departments and Offices shall prepare a Service Delivery Model (SDM) that defines all services and the operating objectives for each division within the department. While the program is under development, the following shall be considered as goals for the OPM Program.

1. Each SDM should clearly identify all services performed by each division within each department.
2. All services should be clearly defined, prioritized, and tied to a budgeted account.
3. All services should clearly identify the customers and performance measures for each service (that is identifiable and measurable).
4. The SDM should capture the “why” behind each service that we perform and how each service is provided (staff resources or contract).
5. Each SDM should directly relate to an organizational chart that identifies the staff resources assigned to these services.

## Annual Program of Services

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Annually, as part the budget document, a program of services for each department will be established for the ensuing year. The program of services will include a high-level summary of services from the service delivery plan, as well as key service level expectations and staffing levels.

## Maintenance of Capital Assets

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Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City’s investment, to minimize future replacement and maintenance costs, and to maintain service levels. Maintenance and repairs must be documented at an appropriate level to allow a third party to understand what was performed and when. This will ensure that if an asset is damaged in an emergency that the City will be reimbursed for the damages that are not due to normal wear & tear. Should damages occur

to an asset, the damages should be carefully documented prior to making repairs to ensure the City can be reimbursed from insurance or FEMA funds, as appropriate.

### Periodic Operational Reviews

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The City Manager and staff shall undertake periodic operational reviews of City programs and services for both efficiency and effectiveness. The operational reviews can be conducted at the service level by the departments on a recurring basis with the use of the Service Delivery Models and sound performance measures and can be evaluated in-house by staff or contracted to a consultant with expertise in a particular area. This should be an ongoing continuous improvement process developed through the Operational Performance Management Program.

Outsourcing and contracting with other governmental agencies and/or the private sector can be evaluated as alternative approaches to service delivery, as well as insourcing services to achieve efficiency, preserve service levels and cost savings compared to contracting. Programs or services determined to be inefficient and/or ineffective shall be recommended through the annual budget process to be reduced in scope or eliminated.

### Outsourcing vs Insourcing of City Services

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The City provides many municipal services to its citizens covering a wide variety of disciplines. Attempting to perform all these services in-house could dilute the City's efficiency and not be cost effective. Two of the management tools utilized by the City to maximize efficiency and cost effectiveness are outsourcing and managed competition processes, the mere consideration of which provides economic benefits that flow from competition.

Services that are currently outsourced should be evaluated for delivery of services in-house only if insourcing results in improved service levels and/or cost savings. The economic benefits of competition include lower costs and improved quality of performance irrespective of whether a given service is ultimately performed in-house or outsourced.

### **FUND BALANCE/WORKING CAPITAL**

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Maintain the fund balance and working capital of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position during emergencies or economic fluctuations. Should the budgeted fund balance drop below the minimum identified by the policy below, the City will establish a plan to replenish the balances within two years.

### Governmental Fund Balances

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There are five categories of Fund Balance in all governmental funds, not all will always be present. The categories are defined below:

1. Non-spendable- cannot be spent due to being non-spendable in form or the city being legally or contractually required to maintain this amount intact.
2. Restricted- balances are subject to external restrictions from creditors, grantors, contributors, or laws of other governments.
3. Committed- use of funds is only for specific purposes as determined by City Council. City Council will approve obligations of funds such as multi-year contracts prior to the end of the fiscal year.
4. Assigned- intended use of balances for specific purposes is established by the City Council or delegated to the City Manager that is neither restricted or committed and includes the remaining positive balance of all governmental funds except the General Fund. Balances for encumbrances, other than those committed by City Council, fall into this category.
5. Unassigned- balances are available for any purpose; excess fund balances after above categories have been deducted. This type of balance is reported in the General Fund and negative fund balances in other than General Fund.

### General Fund Unassigned Fund Balance

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The City must maintain a General Fund unassigned fund balance equivalent to at least three months of normal recurring operating costs, based on current year budgeted expenditures. If the fund balance exceeds this amount, the amount more than policy requirements may be utilized to fund one-time expenditures in the next fiscal year's budget.

Other governmental operating funds that do not have a policy minimum defined shall adhere to the general fund balance policy.

The City will typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

### Working Capital of Enterprise Operating Funds

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In enterprise operating funds, the City shall maintain working capital sufficient to provide for reserves for emergencies and revenue shortfalls, specifically in the Utility System and Airport Funds. Enterprise funds without major infrastructure or assets will have no minimum balance requirement. Minimum reserve balances exclude debt service reserves or restricted funding. A cash equivalent operating reserve will be established and maintained as follows:

1. Utility System Fund - 25% of the current year's budget appropriation for recurring operations and maintenance.
2. Airport Fund - 25% of the current year's budget appropriation for recurring operations and maintenance, excluding fuel for resale.
3. Solid Waste Fund – target balance of 5% of recurring operating expenditures, to be built up beginning with the FY23 budget.

The cash equivalent operating reserve is derived by dividing the total cash equivalents balance by recurring operating expenses. (Cash equivalents = Cash + Investments + Accounts Receivable – Accounts Payable)

## Use of Fund Balance/Working Capital

Fund Balance/Working Capital shall be used only for emergencies, non-recurring expenditures/ expenses, or major capital purchases that cannot be accommodated through current year savings. Should such use reduce balances below the level established as the minimum for that fund, the request/decision to utilize said balances will include a plan to replenish funds within two years.

## Inter Fund Loans

Through the long-range financial planning process, the City may identify a short-term capital financing need that does not qualify for debt financing, and funds are available in special revenue or enterprise funds balances. An inter fund loan is a loan from one fund to another that specifies repayment terms and requires approval by City Council Resolution. Inter fund loans may not be used to support operating needs but are allowable for cash flow needs related to capital projects involving third party financial transactions, such as grants or reimbursements.

Inter fund loans may be considered in cases where a short-term loan is needed to cash-flow a project that does not qualify for tax-exempt bond financing. An example of this situation, but not limiting to this case, is a future reimbursement by a grant or developer for project funding that needs to move forward prior to funds being available. This is similar to how the IRS allows the City to reimburse itself from future bond proceeds, except the funds are coming from a source other than tax exempt bonds. Inter fund loans may be considered when one fund has excess reserves (over policy requirements) that are not anticipated to be needed prior to repayment.

The inter fund loan shall be documented by City Council Resolution and shall define the following:

1. Source of the Funding.
2. Use of the Funds (project).
3. Maximum Amount.
4. Repayment Schedule.
5. Interest accrual, consistent with City investment rates of return at the time of the loan.

The proposed inter fund loan shall be identified during the annual budget and CIP process as a funding source and discussed with the Council Finance/Audit Committee prior to the Resolution being considered by City Council. Any changes to repayment terms shall be approved by City Council via Resolution and clearly identified in the budget document. Completion of payments will be reported to City Council through a memorandum which will also document the status and terms of any other inter-fund loans. If any circumstances arise that could prevent payment of the loans as scheduled, the City Council will be notified in writing as soon as possible.

## Debt Service Funds

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The City shall maintain the debt service fund balance at 10% of annual debt service requirements OR a fund balance reserve as required by bond ordinances, whichever is greater.

The City shall maintain a separate Debt Service Fund for any taxable bonds. This debt service fund shall have a reserve requirement separate from the tax –exempt debt service fund to be defined in the bond documents as bonds are issued.

## Other Funds (Internal Service & Special Revenue)

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### Fleet Replacement Fund

The Fleet Replacement Fund reserve will be maintained based upon a lifecycle or useful life replacement plan to ensure adequate fund balance required for systematic replacement of fleet vehicles. Fund Balance shall not be less than 10% of the total inventory asset value.

### Technology Replacement Fund

The High Technology Replacement Fund reserve will be maintained based upon a lifecycle or useful life replacement plan to ensure adequate fund balance required for systematic replacement of technology. Fund Balance shall not be less than 10% of the total inventory asset value.

### Employee Benefits Fund

The Employee Benefits Fund is funded through City and employee contributions. Estimated costs shall be determined during each budget year and the contributions adjusted accordingly. This fund should carry a reserve equal to the estimated maximum liability to the City before aggregate stop loss coverage kicks in, less budgeted funding. If the reserve falls below this level, the City should increase contributions to the fund over the next 2 years, until the aggregate stop loss liability is met.

### Tourism Fund

Tourism Fund is supported by a 7% City tax on hotel occupancy within the City, which can fluctuate based on changes in the economy. A minimum fund balance of 10% of budgeted occupancy tax collections shall be maintained in the fund.

### Economic Development Corporations

As sales taxes fluctuate due to changes in the economy, the SLDC and SL4B Corporations shall maintain a minimum fund balance of 15% of budgeted annual sales tax revenues.

## CAPITAL EXPENDITURES AND IMPROVEMENTS

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City staff will review and monitor the state of the City's capital equipment and infrastructure annually, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

## Capitalization Threshold for Tangible Capital Assets

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Tangible capital items should be capitalized only if they have an estimated useful life of at least two years following the date of acquisition or significantly extend the useful life of the existing asset and cannot be consumed, unduly altered, or materially reduced in value immediately by use and has a cost of not less than \$10,000 for any individual item.

The capitalization threshold of \$10,000 will be applied to individual items rather than to a group of similar items, (i.e.: desks, chairs, etc.) unless doing so would have a material impact on financial reporting. The capitalization threshold for infrastructure will be \$50,000 or more.

GASB requires software to be capitalized if criteria described in GASB Statement 51 (Accounting & Financial Reporting for Intangible Assets) is met. Internally developed or contracted development of or off-the-shelf and then modified software should be capitalized given cost & useful life threshold is met. Other licensed software implemented without modification or minimal modification is not capitalized.

## Five-Year Capital Improvement Plan (CIP)

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The City shall annually prepare a five-year capital improvement plan based on the needs for capital improvements and equipment, the status of the City's infrastructure, replacement and renovation needs, and potential new projects. Capital projects are improvements or additions to the City's physical infrastructure and become part of the City's asset inventory. Capital projects can be further categorized into land, buildings, improvements other than buildings, and infrastructure, which includes roads, sidewalks, bridges, utility lines, etc. Capital costs typically consist of studies, preliminary design, final design, and construction, and may involve the acquisition of land or easements. For every project identified in the plan, a project scope and project justification will be provided. Also, project costs shall be estimated, funding sources identified, and annual operation and maintenance costs computed.

Citizens, PARCS Board and the Planning and Zoning Commission will be provided opportunities to review the list of CIP projects for the Five-Year Capital Improvement Plan and may suggest additions and/or changes to the plan as appropriate. Pursuant to the City Charter, the Planning & Zoning Commission makes recommendations to the City Council on the City's Five-Year Capital Improvement Plan.

The City Manager is charged with recommending a Capital Improvement Plan to City Council. Projects submitted, either by staff, through a neighborhood or citizen request, or through joint participation, will be reviewed in conjunction with the entire capital improvement program and submitted to City Council for final consideration. The Five-Year Capital Improvement Plan shall be filed and year one funding approved with the annual budget. Years two through five are for planning purposes only, and may move up, back, or be phased, and cost estimates might be revised as the project becomes more refined based on preliminary engineering and design work gets completed.

The Five-Year CIP shall be limited to the affordability limits identified in the long-range financial plans of the City, taking into consideration pay-as-you go funding, voter approved bond authorization, revenue debt capacity, operating costs, etc. Affordability shall be determined by the revenue assumptions used to build the five-year forecast.

Projects that cannot be funded in the Five-Year CIP using the affordability assumptions will be included in the CIP for future reference as an appendix of unfunded requests and considered for future funding or a bond referendum.

The City will establish and maintain Capital Project Funds based on various funding sources as identified below:

- General Capital Projects (non-bond) - includes projects funded from general fund one-time revenues and other funding sources. Projects recommended for funding from non-voter approved bond sources should be consistent with the overall prioritization and ranking of the five-year CIP.
- Corporation Capital Projects (non-bond)- supported by funding resolutions of the Sugar Land Development Corporation and Sugar Land 4B Corporation. Projects must qualify for funding by the respective corporation and meet all applicable public notice and public hearing requirements.
- General Capital Projects (tax-exempt bond funds)- supported by proceeds of tax-exempt bonds that are to be repaid from property taxes and interest earned thereon; projects funded from this source must be consistent with the uses identified in the bond documents. Use of remaining bond proceeds after project completion should be targeted to be consistent with the overall prioritization and ranking of the five-year CIP.
- Taxable Bonds Capital Projects- supported by proceeds of taxable bonds that are to be repaid from sources other than property taxes.
- Federal Grant Funded Capital Projects- funding for federally funded projects, which have additional requirements that must be met; this includes matching funds from the state, which are pass-through from federal funding sources.
- Utility System Enterprise CIP (non-bond) - includes projects funded from revenues of the utility system. Includes rehabilitation of infrastructure to extend its useful life. Revenues are budgeted as a transfer from the Utility System Operating fund.
- Utility System Enterprise CIP (bond funds) - supported by proceeds of tax-exempt bonds that are to be repaid from enterprise utility revenue sources. Bonds Payable is recognized in the Utility Enterprise Fund as long-term liabilities.
- Airport Enterprise CIP (non-bond) - includes projects funded from revenues of Sugar Land Regional Airport and outside funding sources. Revenues are budgeted as a transfer from the Airport Operating fund or as grants from third parties (FAA/TxDOT).
- Airport Enterprise CIP (bond funds) - supported by proceeds of tax-exempt bonds that are to be repaid from enterprise airport revenues. Bonds payable are recognized in the Airport Enterprise Fund as long term liabilities.

Annually, through the budget process and at year-end, projects are to be reviewed and if identified as complete will be closed according to the Project Close-out Procedures by Budget and Engineering, and any remaining funds closed to the CIP fund balance, which can then be re-appropriated during the next fiscal year capital budget. Funds remaining from bond proceeds will only be used in accordance with the legal use of those funds.

Appropriations for capital projects are for the life of the project; therefore, re-appropriation of capital funding for budgeted projects will not be necessary.

### *Infrastructure Evaluation and Replacement/Rehabilitation:*

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Water, wastewater, drainage, street lighting, streets and sidewalks, municipal facilities, and other infrastructure are fundamental and essential functions for public health and safety, environmental protections, and the economic well-being of the City. As a result, the City's operating budget should be funded at a level to ensure that infrastructure is replaced or rehabilitated as necessary to protect the City's investment, to minimize future replacement and maintenance costs, extend the useful life of the asset, and to maintain existing levels of service and accommodate growth.

Infrastructure will be replaced or rehabilitated at the end of its useable service life if it is financially feasible to do so. If upgrades are warranted to meet current design standards, a cost/benefit analysis will be performed.

### *Community Redevelopment Projects*

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A Community Redevelopment Project is a capital project approved, funded, and implemented within an identified neighborhood for the purpose of upgrading public infrastructure to an established standard without regard to the remaining serviceable life of the infrastructure. Requests will be reviewed and prioritized in conjunction with the entire capital improvement program and within the City's financial ability for pay-as-you-go funding, not to exceed ½ of one percent of the total City operating budget. There will be a dollar-for-dollar match to City funds from non-City third-party sources. (See Capital Improvement Projects for Community Redevelopment Policy)

### *Joint Capital Improvement Projects*

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The City will establish guidelines for City participation in Joint Capital Improvement Projects with community-based organizations that would either add to or enhance the City's Five-Year Capital Improvement Plan (See Resolution 14-27, Policy No. 5000-09 Joint Capital Improvement Projects with Community Based Organizations using Sugar Land 4B Funds).

The projects must benefit the public and be located in the public right of way. In the proposed budget, \$200,000 will be set aside annually for the City's participation in these type projects, funded through the Sugar Land 4B Corporation, pending funds availability and subject to approval by the City Council. A maximum of \$75,000 will be contributed to any one project, and in no case will the Corporation contribute over 50% of project funding. The request will be reviewed, verified to ensure the request meets the criteria set forth in the policy, and prioritized within the financial ability of the Sugar Land 4B Corporation.

The City may also consider requests for participation in funding capital enhancements to projects that have been completed and are open to the public. (see Resolution No. 19-03, Policy on Requests for Funding Public Destination Venue Capital Enhancement Projects) Funding is to be provided through the Sugar Land 4B

Corporation and projects must qualify under this policy to be considered for funding. One-time funding may be appropriated in the SL4B budget from fund balances available over the policy requirement or from Reserve for Opportunity Funding that has been appropriated in the budget.

### *Replacement of Capital Assets on a Regular Schedule (Fleet and Technology)*

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The City shall annually prepare a schedule for the replacement of its fleet and high technology capital assets. Funding for the replacement of these assets will be accomplished using an annual depreciation structure charged to each participating fund at 100% of annual depreciation based on lifecycle or useful life of the asset. Within the resources available each fiscal year, the City shall replace these assets according to the Fleet and High Technology Replacement Policies.

### *Capital Expenditure Financing*

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The City recognizes that there are three basic methods of financing its capital requirements: Funding from current revenues; funding from fund balance/working capital as allowed by the Fund Balance/Working Capital Policy; or funding through the issuance of debt. Types of debt and guidelines for issuing debt are set forth in the Debt Policy Statements.

### *Pay-As-You-Go Capital Improvements*

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1. The City may allocate one-time general revenue funding to capital improvements and capital purchases. When capital improvements are funded, the funds will be transferred to the non-bond CIP fund.
2. Unless CIP balances are sufficient to pre-fund pay-as-you-go projects, scheduling of pay-as-you-go capital improvement projects shall coincide with the transfer from system revenues. CIP projects funded by pay-as-you-go funding must receive approval from the Budget & Strategy Department before they begin, to ensure funding is available.

### *Timing of Bond Funded Projects*

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When capital projects are funded by a planned bond issuance, under IRS regulations the projects may begin ahead of the actual issuance of the bonds, if the City Council has approved a Resolution stating the City's Intent to Reimburse from the proceeds of future tax-exempt bond issues. The resolution must be approved within 60 days of the first expenditure of funds to qualify for reimbursement.

### *Capital Projects Management*

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Capital project status reports shall be completed by project managers monthly, and project status and issues shall be reported to the City Council quarterly.

- a. Project Close Out- A project will be closed once the original scope of the stated project has been completed as determined by Engineering and the project manager.
- b. Remaining Funds- Funds left in a project after completion shall be closed out and fall to the CIP fund balance. Engineering, Accounting and Budget & Strategy will identify and close out projects on a quarterly basis to facilitate identification of funds that can be used for other projects.

## DEBT

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Establish guidelines for debt financing that will provide needed facilities, land, capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.

### Use of Debt Financing

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Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets that cannot be prudently acquired from either current revenues or fund balance/working capital and to fund infrastructure improvements and additions. Debt financing is utilized to better ensure inter-generational equity by spreading payments of assets and infrastructure over their useful lives. Debt will not be used to fund operating expenditures.

The City will pay cash, when possible, for capital improvements within the financial affordability of each fund versus issuing debt when funding capital expenditures and capital improvements. Projects that are rehabilitative in nature shall be earmarked for funding from cash instead of debt when possible and funded within the department's operating budget. (This is not intended to include reconstruction projects that significantly extend the useful life of an asset.) Cash sources include, but are not limited to general fund one-time revenues, utility and airport system revenues, economic development corporation funding, developer fees, inter-local agreements, and state and federal grants.

### Bond Ratings

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In evaluating the issuance of additional debt to finance projects, the City shall consider the statements of the rating agencies regarding the City's financial condition.

Ratings reflect the assessment of the following factors, and these must be evaluated to determine the impact of potential bond issues:

- Local economic activity
- Strong financial policies as evaluated under the Financial Management Assessment methodology
- Budgetary performance & flexibility
- Total liquidity and reserve balances
- Debt and contingent liability- evaluation of debt carrying costs as a percent of expenditures
  - With adjustments for self-supporting debt
- Impact of future debt issuance on bond ratings/debt profile and outlook
- Voter authorized bonds and tax rate impact

### Affordability

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The City shall use an objective analytical approach to quantify the impact of new general-purpose debt, both General Obligation Bonds and Certificates of Obligation. This process shall compare City accepted standards of

affordability to the current values for the City. These standards may include debt per capita, debt as a percent of taxable value, taxable value per capita, and overall tax rate. The process shall also examine the direct costs and benefits of the proposed expenditures.

The analysis will evaluate the capacity within the General Fund to take on the operating expenditures associated with the completion of the proposed capital improvements. When a project will have a significant impact on the operating budget, the M&O tax rate could be pushed over the voter-approval tax rate, which is 3.5% over the no-new-revenue tax rate. This would cause the tax rate to need further approval by voters once the project is completed and placed into service. If additional capacity within the 3.5% voter-approval rate is available, this capacity can be reserved for future implementation of voter approved bond projects to support the O&M impacts of the projects.

## Debt Capacity

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The City shall complete an assessment of debt capacity and the tax impact of proposed bond funded projects as part of the GO bond planning process. The debt capacity is the upper limit on the dollar amount of capital improvements that the City can afford to fund from debt within the proposed debt service tax rate.

Debt capacity calculations for long-term planning shall assume market rates for the average annual interest costs at the time the capacity is determined. The analysis shall assume a debt structure that meets the policy requirement to pay 50% of principal within the first 10 years of issuance. The analysis shall not assume future refunding of any outstanding bonds and shall consider both debt service requirements on current and proposed debt.

For property tax supported debt, current debt capacity shall be determined by an amount of annual debt service that the City can fund within a flat debt service tax rate with no growth in assessed valuation. The affordability shall include the anticipated impact to the tax rate necessary to support the proposed debt. This tax rate impact should be stated as a maximum impact with no assumed future changes to residential exemptions or growth from revaluation or new taxable value. The calculation shall include the estimated maximum annual increase in the amount of taxes that would be imposed on a residence homestead with an appraised value of \$100,000 to repay the debt obligations, if approved, based on the assumptions by the City. (Government Code Sec. 1251.052)

For revenue debt, maximum capacity shall be determined by the amount of annual debt service that the City can absorb within a proposed rate structure that has been reviewed with City Council and which can support the proposed debt within the additional bonds test as defined in the revenue bond covenants. The City shall not exceed debt capacity as defined through bond covenants or fall below bond coverage ratios for additional revenue bonds.

Factors that will be included in the annual debt capacity determination shall include:

- Existing debt obligations
- Evaluation of revenue and expenditure trends
- Various measures of debt burden on the community

- Debt per capita
- Debt to assessed value ratio
- Taxable value per capita
- Statutory or constitutional requirements
- Market factors such as interest rates, credit ratings or market status

## Certificates of Obligation (CO's)

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Certificates of Obligation may be issued without voter approval to finance any public works project or capital improvement, as permitted by State law. It is the policy of the City to utilize Certificates of Obligation to finance public improvements in limited circumstances and only after determining the City's ability to assume additional debt based on the standards identified above. CO's may not be issued to fund projects that have failed to be approved by voters in a General Obligation bond proposition for the same purpose within the preceding three years (Local Government Code 271.047 (d)- HB 1378 84<sup>th</sup> legislature).

Given restrictions on the issuance of CO's, publication and notice requirements and increased transparency to residents, the issuance of CO's shall be reserved to limited circumstances. CO's must follow notice requirements under Local Government Code 271.049, be published once per week for two consecutive weeks with the first publication at least 45 days in advance of the tentative sale date.

Notices must include the following information:

1. Time and place for consideration of the ordinance to issue the CO's;
2. Purpose of the CO's;
3. How the CO's will be repaid- property taxes, revenues, or a combination;
4. Detail on debt obligations of the City:
  - a. Outstanding principal of all debt obligations (secured and paid from property taxes);
  - b. Combined principal and interest on outstanding debt obligations;
  - c. Maximum principal amount of the CO's to be authorized; and
  - d. Estimated combined principal & interest to repay the CO's.
5. Estimated interest rates for the CO's
6. Maximum maturity dates for the CO's.

Circumstances in which CO's might be issued include, but are not limited to the following:

- The City may issue CO's when emergency conditions require a capital improvement to be funded rapidly and it cannot wait for the next GO bond election.
- The City may issue CO's for projects when the City can leverage dollars from others (such as county mobility bonds, low interest loans, or partnerships) to reduce the City's capital cost for a community improvement and it is not prudent to wait for the next GO bond election;
- The City may issue CO's if it would be more economical to issue Certificates of Obligation rather than issuing revenue bonds, such as funding for airport or economic development projects that are self-supporting.

## CO's in the Definition of Debt for Tax Rate Calculations

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For CO's issued after September 1, 2021, the debt may be considered as part of the debt service tax rate calculation if it meets the following definition (HB1869 of the 87<sup>th</sup> session amending Texas Tax Code 26.012):

- A bond, warrant, certificate of obligation, or other evidence of indebtedness by a taxing unit that is payable [solely] from property taxes in installments over a period of more than one year, not budgeted for payment from maintenance and operations funds, and secured by a pledge of property taxes; and meets one of the following requirements:
  - has been approved at an election;
  - includes self-supporting debt;
  - evidences a loan under a state or federal financial assistance program;
  - is issued for designated infrastructure;
  - is a refunding bond;
  - is issued in response to an emergency under Section 1431.015, Government Code;
  - is issued for renovating, improving, or equipping existing buildings or facilities;
  - is issued for vehicles or equipment; or
  - is issued for a project under Chapter 311, Tax Code, or Chapter 222, Transportation Code, that is in a reinvestment zone created under one of those chapters, or
  - a payment made under contract to secure indebtedness of a similar nature issued by another political subdivision on behalf of the taxing unit.

Designated infrastructure means infrastructure, including a facility, equipment, rights-of-way, or land, for the following purposes:

- streets, roads, highways, bridges, sidewalks, parks, landfills, parking structures, or airports;
- telecommunications, wireless communications, information technology systems, applications, hardware, or software;
- cybersecurity;
- as part of any utility system, water supply project, water plant, wastewater plant, water and wastewater distribution or conveyance facility, wharf, dock, or flood control and drainage project;
- police stations, fire stations, or other public safety facilities, jails, juvenile detention facilities, or judicial facilities, and any facilities that are physically attached to these facilities;
- as part of any school district; or
- as part of any hospital district created by general or special law that includes a teaching hospital.

Refunding bond means a bond or other obligation issued for refunding or refinancing purposes under Chapter 1207 or 1371, Government Code.

Self-supporting debt means the portion of a bond, warrant, certificate of obligation, or other evidence of indebtedness described above designated by the governing body of a political subdivision as being repaid from a source other than property taxes.

## General Obligation Bonds (GO's)

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General Obligation Bonds require voter approval. To increase transparency and resident engagement, the City may strive to plan and propose General Obligation Bond packages on a regular cycle. As part of the annual budget and CIP process, staff will identify projects for funding within remaining voter approved GO bond authorization. When projects have been identified for funding that cannot be funded from the voted authorization, the City may begin planning for and call the next General Obligation Bond Election.

### 1. Bond Elections-

- a. Timing of general obligation bond elections shall be determined by the inventory of current authorized, unissued bonds remaining to be sold and the City's ability to fund projects in the five-year CIP.
- b. The total dollar amount of bond election propositions recommended to the voters may not exceed the City's estimated ability to issue the bonds within a five-year period after the election passes.
- c. An analysis showing how the new debt impacts the City's tax rate and debt capacity must accompany every bond proposition proposal in accordance with state law. The analysis will also include the estimated impact on the operations and maintenance portion of the tax rate.
- d. Each GO bond proposition must be consistent with Government Code Sec. 1251.052 (HB 477 - 2019) and include the following information:
  1. The ballot for GO Bonds shall specifically state:
    - i. General description of the purposes for the debt;
    - ii. Total principal to be authorized; and
    - iii. That taxes sufficient to pay the principal and interest on the debt will be imposed.
  2. The City must prepare a voter information document for each proposition to be voted on at the election.
    - i. The voter information document must distinctly state:
      - a) Language to be used on the ballot;
        - i. Principal to be issued;
        - ii. Estimated interest costs;
        - iii. Estimated combined principal and interest; and
      - iv. As of the date the election is called:
        - 1) Principal of current debt;
        - 2) Interest on outstanding debt; and
        - 3) Combined principal and interest on outstanding debt.
    - b) Estimated maximum annual increase in the amount of taxes that would be imposed on a residence homestead in the city with an appraised value of \$100,000 to repay the debt obligations, if approved, based upon assumptions by the City; and
    - c) Any other information that the City considers relevant or necessary to explain the information required by this subsection.
  - ii. The voter information document should include assumptions made in connection with the statements regarding the maximum annual increase in taxes, including:
    - a) Assumed amortization of debt – current and proposed;
    - b) Assumed changes in future appraised values; and

- c) Assumed interest rates on the proposed debt.
2. General Obligation bonds must be used to accomplish projects identified in the bond referendum and associated material.
3. General Obligation bonds must be used for projects that are consistent with the wording in the bond propositions.
4. The tax rate shall be adjusted annually based on the projected impact from the GO bond election. If the tax rate is not adjusted to fully fund approved projects in that year's CIP, the projects will not be funded in the CIP nor bonds issued. The maintenance & operations tax rate will be adjusted at the time the projects are placed into service.
5. The City will strive to take a GO bond package to the voters on a regular cycle, approximately every five years, or as needed; GO bond packages shall be structured to provide sufficient funding in each proposition to complete the identified projects.
  - a. If a GO bond proposition fails to be approved by voters, the City may not issue Certificates of Obligation to fund projects from the proposition for the next three years (Local Government Code 271.047 (d)).
  - b. The City Council may consider placing a proposition back on the ballot for approval by voters within the three-year window, prior to the next scheduled GO bond election.

## Revenue Bonds

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For the City to issue new revenue bonds, revenues, as defined in the ordinance authorizing the revenue bonds in question, shall be a minimum of 125% of the average annual debt service and 110% of the debt service for the year in which debt requirements are scheduled to be the greatest. Annual adjustments to the City's rate structures for enterprise funds will be made as necessary to maintain the coverage factor.

When the City issues CO's for enterprise fund projects, the City shall prepare a five-year financial plan to ensure that the enterprise fund maintains appropriate reserves and coverage requirements.

## Debt Structures

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- The City shall normally issue bonds with a life not to exceed 25 years for general obligation bonds and 25 years for revenue bonds, but in no case longer than the useful life of the asset. The normal maturity structure is 20 years.
- The City shall seek level principal payments or declining debt repayment schedules and shall seek to retire 50% of the total principal outstanding within the first half of the maturity schedule.
- There should be no debt structures that include increasing debt service levels in subsequent years, with the first and second year of a bond payout schedule the exception or as special situations may warrant.
- There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term.

- There shall always be at least interest paid in the first fiscal year after a bond sale and principal payments starting generally no later than the second fiscal year after the bond issue.
- Normally, there shall be no capitalized interest included in the debt structure except for debt issuances reimbursing developers for infrastructure, which shall not exceed 2 years of capitalized interest.

## Debt Refunding

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The City's financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a rule, the net present value savings of a particular refunding should exceed 3.0% of the refunded maturities unless (1) a debt restructuring is necessary or (2) bond covenant revisions are necessary to facilitate the ability to provide services or to issue additional debt.

### *Allocation of Savings from Taxable Refunding Bonds*

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When a taxable bond issue is refunded for savings, the savings shall be applied in a way that mutually benefits the City and the beneficiary of the taxable bonds. For Public Private Partnerships financed by Taxable CO's, the use of savings from the refunding should be agreed upon between the partners in advance of undertaking the refunding issue.

### *Interest Earnings and Remaining Bond Proceeds*

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Interest earnings on bond proceeds will be limited to funding changes to the bond financed Capital Improvement Plan in compliance with the voted propositions, cost overruns on bond projects, or be applied to debt service payments on the bonds issued. Issued but unspent bond proceeds may be appropriated for projects consistent with the ballot language after completion of projects identified in the approved bond propositions.

### *Sale Process*

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The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated sale. The City will utilize a negotiated process when the issue is, or contains, a refinancing that is dependent on market/interest rate timing, or if uncertainty in the bond market is such that a competitive issuance may not generate the required 3 bids to meet IRS requirements. The City shall award the bonds based on a true interest cost (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis as long as the financial advisor agrees that the NIC basis can satisfactorily determine the lowest and best bid.

### *Underwriting Syndicates*

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In response to the MSRB Rule G-17, which recognizes that the motivations of an underwriter may not be consistent with the best interest of the City, the City shall refer underwriters to its Municipal Advisor to review potential refunding opportunities. The City's municipal advisor is prohibited from underwriting the City's bonds while under contract with the City for municipal advisory services, and for a period of one year after termination of the municipal advisory contract.

The City will consider past participation and results of competitive City of Sugar Land and component unit bond sales when engaging one or more firm to underwrite a negotiated bond transaction.

### *Rating Agency Presentations*

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Full disclosure of operations and open lines of communications shall be maintained with the rating agencies. City staff, with the assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Standard & Poor's and Fitch Ratings Inc., as recommended by the City's municipal advisor.

### *Bond Ratings*

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The City will prudently manage the General, Economic Development Corporations, and Enterprise Funds and attempt to issue and structure debt to help maintain or increase the current bond ratings.

### *Direct Borrowings*

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A direct borrowing is when a government engages in a loan with a lender for funding (e.g. bank, credit union, private mortgage company, etc.). A direct placement is when a government issues a debt security directly to an investor.

The City will use lease/purchase agreements or direct borrowing contracts for capital items only when it is cost-efficient and provides for more attractive terms than issuance of bonds. Capital leases and bank loans must be disclosed as debt in the ACFR under GASB Statement No. 88 and should be disclosed to the MSRB through the EMMA website.

## **CASH MANAGEMENT AND INVESTMENTS**

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To maintain the City's cash in such a manner to ensure the absolute safety of principal, to meet the liquidity needs of the City, and to achieve the highest possible yield in compliance with the Public Funds Investment Act (Chapter 2256 of the Local Government Code) and the City's Investment Policy & Strategy, as adopted annually by City Council.

### *Investment Policy*

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All aspects of cash/investment management shall be designed to ensure safety and integrity of the City's financial assets. Cash/Investment management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Please reference the City's Investment Policy as adopted annually by City Council.

The City shall design and establish policies relating to a variety of cash/investment management issues, such as the eligibility and selection of various broker/dealers, safekeeping requirements, collateral requirements, delivery versus payment requirements, weighted average maturity requirements and such other aspects of the program, which necessitate standard setting in pursuit of appropriate prudence and enhanced protection of assets.

### *Investment Strategy*

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The City of Sugar Land maintains a consolidated portfolio in which it pools its funds for investment purposes. The City's investment program seeks to achieve safety of principal, adequate liquidity to meet cash needs, and

reasonable yield commensurate with the preservation of principal and liquidity. Refer to the City's Investment Strategy as adopted by City Council annually for detail.

### *Interest Income*

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Interest earned from investments shall be distributed to the funds from which the funds were provided for investment.

### *Arbitrage Investments and Reporting*

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The City's investment position as it relates to arbitrage is as follows: Investments on bond proceeds will be made with safety of principal and liquidity in mind, but with a competitive rate of return. Investment of bond proceeds will be clearly tracked, and investment earnings recorded for arbitrage purposes.

### *Depository Bank*

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The City of Sugar Land will select its official bank depository through a formal bidding process to provide the City with the most comprehensive, flexible, and cost-effective banking services available. The City will at a minimum, bid depository services every five years. Only officials authorized by the City Council through the depository contract may open accounts in the name of the City or its component units.

### *Collateralization of Deposits*

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The City of Sugar Land shall have pledged collateral held at an independent third-party institution and evidenced by a written receipt.

The value of the pledged collateral should be marked to market monthly and shall be at least 102 percent of par or market value of the investments, whichever is greater. The City's depository bank monitors the required collateral and makes necessary adjustment to increase or decrease it.

Substitutions of collateral shall meet the requirements of the collateral agreement and have prior written approval. Collateral shall not be released until the replacement collateral has been received.

The pledge of collateral shall comply with the City's Investment Policy.

## **GRANTS**

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The City will seek, apply for, and effectively administer federal, state, and local grants, which support the City's current priorities and policy objectives. Any project that receives federal funding, including pass-through funds, should be treated as a grant, as it must be reported in the Schedule of Federal Awards for single-audit consideration and review.

### *Federal Stimulus Funds*

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The City shall spend federal stimulus funding (CARES Act and American Rescue Plan Act- ARPA) in accordance with the terms of the treasury guidance and federal requirements. All reporting shall be completed in accordance with the terms and conditions of the funds. These funds are considered one-time in nature and will not be used to fund recurring programs.

## *Grant Guidelines*

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The City will actively pursue grant funding from the state and federal government along with privately funded grants. The City shall apply and facilitate the application for only those grants that are consistent with the objectives and high priority needs identified by Council and City Management. When necessary, the City will retain consultants to assist with this process.

Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs.

The potential for incurring ongoing costs, to include assumptions of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

## *Grant Review and Acceptance*

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All grant submittals shall be reviewed for their local match requirements, their potential impact on the operating budget, and the extent to which they meet the City's goals. If there is a local match requirement, the source of funding shall be identified prior to application, and whether the local match must be made as cash or in-kind contributions. (Refer to City's Inter-Departmental Grant Policy AC104.)

All grants must be reflected in the budget. Grants must be officially accepted by action of the City Council, with funding appropriated during budget adoption or with a budget adjustment. If the funding is not already included in the annual budget, the budget shall be amended to reflect revenues and expenditures associated with the grant.

## *Grant Termination and/or Reduced Grant Funding*

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In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered during the budget process, unless the City is obligated through the terms of the grant to maintain the positions.

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available, and it is determined that the program no longer supports City goals and/or is no longer in the best interest of the City, unless the City has obligated itself through the terms of the grant to maintain the positions after the grant period ends.

**CITY OF SUGAR LAND  
SALARY STRUCTURE  
FOR NON-EXEMPT POSITIONS  
FOR FY24**

Range	Position Title	Minimum	Midpoint	Maximum
<b>N-04</b>	CAFÉ ATTENDANT I	\$18.16	\$23.22	\$28.32
	COURIER	\$37,773	\$48,298	\$58,906
	CUSTODIAN			
	GENERAL MAINTENANCE WORKER I			
	KENNEL TECHNICIAN <i>RECEPTIONIST</i>			
<b>N-05</b>	311 CONTACT CENTER AMBASSADOR	\$19.22	\$24.61	\$30.00
	ADMINISTRATIVE ASSISTANT	\$39,978	\$51,189	\$62,400
	AIRPORT SERVICES REP I			
	ANIMAL SERVICES OFFICER I			
	CAFÉ ATTENDANT II			
	COURT CLERK			
	CUSTOMER SERVICE REPRESENTATIVE I			
	<i>FLEET INVENTORY &amp; PARTS CLERK</i>			
	FLEET SERVICES CLERK			
	GENERAL MAINTENANCE WORKER II			
	LINE CREW I			
	RECORDS SPECIALIST			
	TRAFFIC TECH I WARRANT CLERK			
<b>N-06</b>	ANIMAL SERVICES OFFICER II	\$20.40	\$26.10	\$31.80
	PERMIT COORDINATOR	\$42,432	\$54,288	\$66,144
	PUMP & MOTOR TECHNICIAN I			
	<i>UTILITIES OPERATOR TRAINEE</i> WATER QUALITY TECHNICIAN			
<b>N-07</b>	311 CONTACT CENTER AMBASSADOR II	\$21.62	\$27.88	\$34.15
	AIRPORT SERVICES REP II	\$44,970	\$57,990	\$71,032
	AUTOMOTIVE TECHNICIAN I			
	BILLING AND COLLECTION SPECIALIST I			
	COMPLIANCE COLLECTIONS SPECIALIST			
	CUSTOMER SERVICE REPRESENTATIVE II			
	DEPARTMENT SPECIALIST			
	LINE CREW II			
	PARKS FACILITIES TECHNICIAN			
	PARKS RESERVATION SPECIALIST			
	PUMP & MOTOR TECHNICIAN II			
	VETERINARY TECHNICIAN WARRANT COORDINATOR			
<b>N-08</b>	ACCOUNTANT I	\$23.23	\$29.99	\$36.75
	ACCOUNTS PAYABLE COORDINATOR	\$48,318	\$62,379	\$76,440
	AIRPORT OPERATIONS AGENT			
	BILLING SPECIALIST II			
	<i>BUILDING INSPECTOR I-RECRUIT</i>			
	CAFE SUPERVISOR			
	CODE ENFORCEMENT INSPECTOR			
	COURT DOCKET SPECIALIST			
	CREW CHIEF			
	DEVELOPMENT COORDINATOR			
	ENVIRONMENTAL SERVICES INSPECTOR			
	ENVRNMNTL COMPLIANCE INSPECTOR			

Range	Position Title	Minimum	Midpoint	Maximum
<b>I</b>	IRRIGATION TECHNICIAN			
	LABORATORY TECHNICIAN			
	LINE CREW III			
	PURCHASING CARD COORDINATOR			
	RECORDS ANALYST			
	SR. ADMINISTRATIVE ASSISTANT			
	SR. COURT CLERK			
	SR. PERMIT COORDINATOR			
	TRAFFIC TECHNICIAN II, SIGNALS			
	UTILITIES OPERATOR			
<b>N-09</b>	311 CONTACT CENTER SUPERVISOR	\$24.87	\$32.09	\$39.30
	311 QUALITY ASSURANCE COORDINATOR	\$51,730	\$66,747	\$81,744
	AIRPORT MAINTENANCE COORDINATOR			
	CONTRACT SERVICES COORDINATOR			
	ELECTRICIAN			
	LEAD UTILITIES OPERATOR			
	RESIDENTIAL RENTAL INSPECTOR			
	SANITARIAN			
	SR. ACCOUNTS PAYABLE COORDINATOR			
<b>N-10</b>	<i>ACCOUNTANT II</i>	\$26.88	\$34.93	\$43.00
	ADMINISTRATIVE COORDINATOR	\$55,910	\$72,654	\$89,440
	ADMINISTRATIVE SUPERVISOR			
	AUTOMOTIVE TECHNICIAN II			
	BUILDING INSPECTOR II			
	CONSTRUCTION INSPECTOR			
	CRIME SCENE TECHNICIAN			
	EXECUTIVE ASSISTANT			
	FACILITY SERVICES TECHNICIAN			
	FOOD INSPECTION COORDINATOR			
<b>N-11</b>	GRANTS ANALYST			
	INFORMATION PROCESS TECHNICIAN			
	LINE CREW TRAINER			
	LINE SUPERVISOR			
	<i>SALES &amp; EVENTS COORDINATOR</i>			
	ANIMAL SHELTER SUPERVISOR	\$30.88	\$40.12	\$49.40
	BUILDING INSPECTOR III	\$64,230	\$83,450	\$102,752
	CIP COORDINATOR			
	<i>CODE ENFORCEMENT FIELD SUPERVISOR</i>			
CRIME ANALYST				
END USER SUPPORT SPECIALIST				
FIELD SUPERVISOR				
FLEET SERVICES SUPERVISOR				
G.I.S. SPECIALIST				
INSTRUMENTATION & CONTROL TECHNICIAN				
PERMITS SUPERVISOR				
SR. ACCOUNTANT				
SR. CONSTRUCTION INSPECTOR				
SR. FACILITY SERVICES TECHNICIAN				
TELECOMMUNICATIONS SPECIALIST				
<b>N-12</b>	BUILDING INSPECTOR IV	\$33.98	\$44.14	\$54.35
	EMERGENCY VEHICLE TECHNICIAN	\$70,678	\$91,811	\$113,048
	LEAD USER SUPPORT SPECIALIST			
	SYSTEM ADMINISTRATOR			

Effective Date: tbd

**CITY OF SUGAR LAND  
SALARY STRUCTURE  
FOR EXEMPT POSITIONS  
FOR FY24**

Range	Position Title	Minimum	Midpoint	Maximum
E-01	ANIMAL SERVICES ENGAGEMENT COORDINATOR	\$ 27.83	\$ 36.41	\$ 43.40
	COMMUNITY DEVELOPMENT COORDINATOR	\$ 57,886	\$ 75,733	\$ 90,272
	CONTRACTS COORDINATOR			
	CULTURAL ARTS COORDINATOR			
	DEPARTMENT ANALYST			
	DIGITAL COMMUNICATIONS SPECIALIST			
	ECONOMIC DEVELOPMENT COORDINATOR			
	EVENT COORDINATOR			
	GRAPHICS DESIGNER/BRANDING SPECIALIST			
	MANAGEMENT ANALYST I			
	PLANNER I			
	PURCHASING COORDINATOR			
	RECREATION COORDINATOR			
	VENUE COORDINATOR			
VICTIM SERVICES COORDINATOR				
E-02	AGENDA COORDINATOR	\$ 30.40	\$ 38.65	\$ 46.85
	AIPORT LEASING COORDINATOR	\$ 63,232	\$ 80,392	\$ 97,448
	ASR SUPERVISOR			
	BUDGET & STRATEGY ANALYST			
	CODE COMPLIANCE COORDINATOR			
	COMMUNITY ENGAGEMENT COORDINATOR			
	CONTINUOUS IMPROVEMENT LEAD			
	COURT CLERK SUPERVISOR			
	ECONOMIC DEVELOPMENT MARKETING COORDINATOR			
	ENGAGEMENT & EXPERIENCE COORDINATOR			
	ENVIRONMENTAL COMPLIANCE COORDINATOR			
	ENVIRONMENTAL OPERATIONS COORDINATOR			
	HEALTH & WELLNESS COORDINATOR			
	MANAGEMENT ANALYST II			
	MEDIA PRODUCER			
	ONBOARDING & LEAVE SOLUTIONS PARTNER			
	PLANNER II			
	PRETREATMENT COORDINATOR			
RECREATION SUPERVISOR				
SAFETY & RISK COORDINATOR				
SR. PURCHASING COORDINATOR				
TRAFFIC MANAGEMENT CENTER OPERATOR				
E-03	ADMINISTRATIVE MANAGER	\$ 32.86	\$ 41.72	\$ 50.60
	AIRPORT OPERATIONS SUPERVISOR	\$ 68,349	\$ 86,778	\$ 105,248
	AMI FIELD OPERATIONS MANAGER			
	APPLICATION DEVELOPER I			
	AV SYSTEMS TECHNICIAN			
	BILLING SUPERVISOR			
	COLLECTIONS & CUSTOMER SERVICE SUPERVISOR			
	COMMUNITY DEVELOPMENT PROGRAM STRATEGIST			
	COMPLIANCE AND BUDGET ANALYST			
	COMPLIANCE SUPERVISOR			
	CONTENT STRATEGIST			
	COURT SERVICES SUPERVISOR			
	DEVELOPMENT SERVICES EXPERIENCE ANALYST			
	ENGINEER I			
	FACILITIES SERVICES COORDINATOR			
	FACILITIES SERVICES SUPERVISOR			
	GRANTS OFFICER			
	INNOVATION STRATEGIST			
	LONG RANGE PLANNER			
PEOPLE SUCCESS PARTNER				
POWER PLATFORM & SHAREPOINT DEVELOPER				
PRINCIPAL ACCOUNTANT				
RECORDS MANAGER				
SR. PLANNER				
TRAFFIC MANAGEMENT CENTER ANALYST				
TRANSPORTATION & MOBILITY COORDINATOR				
WATER CONSERVATION MANAGER				
E-04	APPLICATION DEVELOPER II	\$ 35.49	\$ 45.08	\$ 54.64
	COMMUNITY ENGAGEMENT MANAGER	\$ 73,819	\$ 93,766	\$ 113,651
	COMMUNITY PARTNERSHIPS & PROGRAMS MANAGER			
	CONTRACTS MANAGER			
	DATA & PERFORMANCE STRATEGIST			
	DEVELOPMENT SERVICES EXPERIENCE MANAGER			
	ENGINEER II			
	EVENT PRODUCTION MANAGER			
	FOOD INSPECTION MANAGER			
	INNOVATION MANAGER			
	PLATFORM DATA ADMINISTRATOR			
	PLATFORM DATABASE ADMINISTRATOR			
	PROJECT MANAGER			
	REAL PROPERTY MANAGER			
RECREATION MANAGER				
SALES AND EVENTS MANAGER				
SR. BUDGET & STRATEGY ANALYST				

Range	Position Title	Minimum	Midpoint	Maximum
	<b>WATER RESOURCES MANAGER</b>			
<b>E-05</b>	AIRPORT FINANCE MANAGER	\$ 38.30	\$ 48.67	\$ 59.00
	AMI PROGRAM MANAGER	\$ 79,664	\$ 101,234	\$ 122,720
	APPLICATION DEVELOPER III			
	ASSET & OPERATIONS MANAGER			
	CODE COMPLIANCE MANAGER			
	CULTURAL ARTS MANAGER			
	CUSTOMER EXPERIENCE MANAGER			
	CUSTOMER SERVICE MANAGER			
	DATA ENGINEER			
	DEPUTY BUILDING OFFICIAL			
	DEPUTY COURT ADMINISTRATOR			
	ENGINEER III			
	ENTERPRISE DATA ARCHITECT			
	ENVIRONMENTAL MANAGER			
	ERP PROJECT MANAGER			
	INTELLIGENT TRANSPORTATION SYSTEMS MANAGER			
	LINE SERVICES MANAGER			
	PARKS DEVELOPMENT MANAGER			
	PARKS SUPERINTENDENT			
	PLANNING MANAGER			
	SR. BUSINESS DEVELOPMENT MANAGER			
SR. MARKETING MANAGER				
SR. PROJECT MANAGER				
TRAINING CENTER MANAGER				
WATER QUALITY MANAGER				
<b>E-06</b>	ACCOUNTS PAYABLE MANAGER	\$ 41.77	\$ 53.05	\$ 64.31
	ANIMAL SERVICES MANAGER	\$ 86,882	\$ 110,344	\$ 133,765
	ASSISTANT CITY ATTORNEY			
	ASSISTANT TO THE CITY MANAGER			
	BUDGET & STRATEGY MANAGER			
	BUSINESS AUTOMATION LEAD			
	CONSTRUCTION MANAGER			
	DEPUTY CONTROLLER			
	EMERGENCY MANAGEMENT COORDINATOR			
	ENGINEERING MANAGER			
	EXECUTIVE MEDIA PRODUCER			
	FACILITIES SERVICES MANAGER			
	FLEET SERVICES MANAGER			
	INTERGOV'L RELATIONS MANAGER			
	PEOPLE & CULTURE BUSINESS MANAGER			
	PEOPLE DEVELOPMENT MANAGER			
	PEOPLE EXPERIENCE MANAGER			
	RIGHT OF WAY SERVICES MANAGER			
	RISK MITIGATION MANAGER			
	SR. DEVELOPMENT MANAGER			
	STREETS AND DRAINAGE MANAGER			
SURFACE WATER PLANT MANAGER				
TRAFFIC ENGINEERING MANAGER				
WASTEWATER OPERATIONS MANAGER				
WATER OPERATIONS MANAGER				
<b>E-07</b>	ASSISTANT COMMUNICATIONS DIRECTOR	\$ 45.51	\$ 57.85	\$ 70.11
	ASSISTANT INNOVATION DIRECTOR	\$ 94,661	\$ 120,328	\$ 145,829
	CITY TRAFFIC ENGINEER			
	DEPUTY CITY SECRETARY			
	FINANCE MANAGER			
	IT MANAGER			
	MUNICIPAL COURT ADMINISTRATOR			
	PUBLIC AFFAIRS STRATEGIST			
	PURCHASING MANAGER			
	SR. ENGINEERING MANAGER			
	SR. MANAGER VERTICAL CONSTRUCTION			
TRANSPORTATION & MOBILITY INNOVATION MANAGER				
TREASURY MANAGER				
VETERINARIAN				
<b>E-08</b>	ADMINISTRATOR, EMERGENCY MANAGEMENT	\$ 49.17	\$ 62.44	\$ 75.71
	ASSISTANT CITY ENGINEER	\$ 102,274	\$ 129,875	\$ 157,477
	ASSISTANT DIRECTOR OF AVIATION			
	ASSISTANT DIRECTOR OF COMMUNITY DEV			
	ASSISTANT DIRECTOR OF ECONOMIC DEVELOPMENT			
	ASSISTANT DIRECTOR OF ENVIRON & NEIGHBORHOOD SVS			
	ASSISTANT DIRECTOR OF FIRE/EMS			
	ASSISTANT DIRECTOR OF PARKS & RECREATION			
	ASSISTANT DIRECTOR OF PEOPLE SUCCESS			
	ASSISTANT DIRECTOR OF PLANNING & DEVELOPMENT SERVICES			
	ASSISTANT DIRECTOR OF PUBLIC WORKS			
	CHIEF BUILDING OFFICIAL			
	CONTROLLER/CHIEF ACCOUNTANT			
	FIRST ASSISTANT CITY ATTORNEY			
<b>E-09</b>	DEPUTY DIRECTOR OF AVIATION	\$ 52.62	\$ 68.67	\$ 85.55
	DEPUTY DIRECTOR OF CULTURE & DEVELOPMENT	\$ 109,450	\$ 142,834	\$ 177,944
	DEPUTY DIRECTOR OF FINANCE			
	DEPUTY DIRECTOR OF ECONOMIC DEVELOPMENT			
	DEPUTY DIRECTOR OF PUBLIC WORKS			

Effective Date: tbd

**CITY OF SUGAR LAND**  
**SALARY STRUCTURE**  
**FIRE-EMS**  
**FOR FY24**

<b>Job Title</b>	<b>Range</b>	<b>Hourly Annual Minimum</b>	<b>Hourly Annual Midpoint</b>	<b>Hourly Annual Maximum</b>
FIREFIGHTER RECRUIT PARAMEDIC RECRUIT	F-R	\$20.76		
<hr/>				
FIREFIGHTER	F-1	\$24.55	\$28.25	\$31.95
<i>(2912 Hours Annually)</i>		<b>\$71,490</b>	<b>\$82,264</b>	<b>\$93,038</b>
<hr/>				
FIRE DRIVER	F2F	\$27.17	\$30.72	\$34.26
<i>(2912 Hours Annually)</i>		<b>\$79,119</b>	<b>\$89,457</b>	<b>\$99,765</b>
<hr/>				
FIRE LIEUTENANT (SHIFT)	F3F	\$33.52	\$35.75	\$37.99
<i>(2912 Hours Annually)</i>		<b>\$97,610</b>	<b>\$104,104</b>	<b>\$110,627</b>
<hr/>				
FIRE LIEUTENANT (NON-SHIFT)	F3G	\$46.91	\$50.05	\$53.18
<i>(2080 Hours Annually)</i>		<b>\$97,573</b>	<b>\$104,104</b>	<b>\$110,614</b>
<hr/>				
FIRE CAPTAIN (SHIFT)	F4F	\$34.85	\$38.46	\$42.08
<i>(2912 Hours Annually)</i>		<b>\$101,483</b>	<b>\$111,996</b>	<b>\$122,537</b>
<hr/>				
FIRE CAPTAIN (NON-SHIFT)	F4G	\$48.79	\$53.85	\$58.91
<i>(2080 Hours Annually)</i>		<b>\$101,483</b>	<b>\$112,008</b>	<b>\$122,533</b>
<hr/>				
BATTALION CHIEF (SHIFT)	F5F	\$38.24	\$41.81	\$45.37
<i>(2912 Hours Annually)</i>		<b>\$111,355</b>	<b>\$121,751</b>	<b>\$132,117</b>
<hr/>				
BATTALION CHIEF (NON-SHIFT)	F5G	\$53.54	\$58.53	\$63.52
ASSISTANT FIRE MARSHAL				
<i>(2080 Hours Annually)</i>		<b>\$111,363</b>	<b>\$121,742</b>	<b>\$132,122</b>
<hr/>				
ASSISTANT CHIEF OF FIRE-EMS	F6G	\$61.39	\$67.42	\$73.46
<i>(2080 Hours Annually)</i>		<b>\$127,691</b>	<b>\$140,234</b>	<b>\$152,797</b>

*Effective Date: tbd*

**CITY OF SUGAR LAND**  
**SALARY STRUCTURE**  
**POLICE, DETENTION & DISPATCH**  
**FOR FY24**

<b>Job Title</b>	<b>Range</b>	<b>Hourly Annual Minimum</b>	<b>Hourly Annual Midpoint</b>	<b>Hourly Annual Maximum</b>
PUBLIC SAFETY DISPATCHER - RECRUIT	PTR	\$ 25.11		
PUBLIC SAFETY DISPATCHER I (CERTIFIED)	PT1	\$25.68	\$31.47	\$37.25
		<b>\$53,414</b>	<b>\$65,458</b>	<b>\$77,480</b>
PUBLIC SAFETY DISPATCHER II (CERTIFIED)	PT2	\$28.86	\$35.60	\$42.34
		<b>\$60,029</b>	<b>\$74,048</b>	<b>\$88,067</b>
PS DISPATCH SHIFT SUPERVISOR	PT3	\$34.00	\$40.70	\$47.39
QUALITY ASSURANCE COORDINATOR		<b>\$70,720</b>	<b>\$84,656</b>	<b>\$98,571</b>
PS DISPATCH MANAGER	PT4	\$41.65	\$48.94	\$56.25
		<b>\$86,632</b>	<b>\$101,795</b>	<b>\$117,000</b>
PS DISPATCH ADMINISTRATOR	PT5	\$49.92	\$58.72	\$67.53
		<b>\$103,834</b>	<b>\$122,138</b>	<b>\$140,462</b>
DETENTION OFFICER	PD1	\$24.00	\$28.82	\$33.63
		<b>\$49,920</b>	<b>\$59,946</b>	<b>\$69,950</b>
POLICE OFFICER - RECRUIT	P-1	\$ 29.00		
POLICE OFFICER	P-2	\$35.29	\$41.47	\$47.65
		<b>\$73,403</b>	<b>\$86,258</b>	<b>\$99,112</b>
POLICE SERGEANTS	P-3	\$45.61	\$50.18	\$54.76
		<b>\$94,869</b>	<b>\$104,374</b>	<b>\$113,901</b>
POLICE LIEUTENANT	P-4	\$52.76	\$57.88	\$63.01
		<b>\$109,741</b>	<b>\$120,390</b>	<b>\$131,061</b>
POLICE CAPTAIN	P-5	\$58.54	\$65.23	\$71.94
		<b>\$121,763</b>	<b>\$135,678</b>	<b>\$149,635</b>
ASSISTANT CHIEF OF POLICE	P-6	\$65.25	\$73.15	\$81.06
		<b>\$135,720</b>	<b>\$152,152</b>	<b>\$168,605</b>

*Effective Date: tbd*

**CITY OF SUGAR LAND  
SALARY STRUCTURE  
MANAGEMENT & ELECTED OFFICIAL POSITIONS  
FOR FY24**

Range	Position Title	Minimum	Midpoint	Maximum
<b>M-01</b>	CHIEF OF STAFF	\$ 58.17	\$ 72.22	\$ 86.26
	CITY COUNCIL LIAISON	\$ 120,994	\$ 150,218	\$ 179,421
	CITY SECRETARY			
	COMMUNICATION AND COMMUNITY ENGAGEMENT DIRECTOR			
<b>M-02</b>	CITY ENGINEER	\$ 60.89	\$ 76.13	\$ 91.36
	DIRECTOR OF AVIATION	\$ 126,651	\$ 158,350	\$ 190,029
	DIRECTOR OF BUDGET & STRATEGY			
	DIRECTOR OF DATA & INNOVATION			
	DIRECTOR OF ECONOMIC DEVELOP			
	DIRECTOR OF FINANCE			
	DIRECTOR OF IT, DATA AND SECUR			
	DIRECTOR OF PARKS & RECREATION			
	DIRECTOR OF PEOPLE & CULTURE			
	DIRECTOR OF PLANNING & COMMUNITY DEVEL			
DIRECTOR OF PLANNING & DEVELOP SERVICES				
<b>M-03</b>	CITY MANAGER		UNGRADED	
	DEPUTY CITY MANAGER			
	ASSISTANT CITY MANAGER			
	EXECUTIVE DIRECTOR			
	CITY ATTORNEY			
	CHIEF OF FIRE & EMS			
	CHIEF OF POLICE			
	DIRECTOR OF SPECIAL PROJECTS			
MUNICIPAL COURT JUDGE				
<b>EO-1</b>	COUNCIL MEMBER		\$ 917.87	(Monthly)
			\$ 11,014	(Annually)
<b>EO-2</b>	MAYOR		\$ 1,835.74	(Monthly)
			\$ 22,029	(Annually)

*Effective Date: tbd*

# Glossary

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## A

**ACCOUNT:** An accounting unit established to record expenditures or revenues by detailed categories.

**ACCOUNTS PAYABLE:** A liability account reflecting amounts on an open account owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

**ACCOUNTS RECEIVABLE:** An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

**ACCRUAL ACCOUNTING:** A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent.

**AD VALOREM:** Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

**AGENDA:** A formal listing of items to be discussed during a public meeting. Agendas for public meetings are posted 72 hours in advance, in compliance with the open meetings act.

**AGENDA REQUEST:** A formal summary of a topic to be discussed during an open meeting. Included in the request are the proceeding, clearances, appropriation and action required, and an executive summary and attachments to explain the topic.

**ANNEX:** Refers to a portion of the City's Emergency Operations Plan.

**APPROPRIATION:** A legal authorization granted by City Council to make expenditures and incur obligations for designated purposes.

**ARBITRAGE:** The interest earnings derived from invested bond proceeds or debt service fund balances.

**ARCIMS:** The Internet map server allowing users to interact with maps on the City's web page.

**ASSESSED VALUATION:** A valuation set upon real estate of other property by a government as a basis for levying taxes.

**ASSETS:** Property with monetary value owned by the City.

**AUDIT:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to accomplish the following:

- Ascertain whether financial statements fairly represent financial position and results of operations
- Ascertain whether transactions have been recorded accurately and consistently, and
- Identify areas for possible improvements in accounting practices and procedures.

## B

**BALANCE SHEET:** The basic financial statement that discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

**BALANCED BUDGET:** A budget in which revenues are equal to expenditures.

**BASE BUDGET:** Funding required meeting current service levels.

**BENEFIT BURDEN:** The ratio of the cost of defined benefits to the base payroll of employees eligible to receive benefits.

**BOND:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.

**BOND REFERENDUM:** A proposal to be voted on by registered voters within the City regarding the sale of bonds for which ad valorem taxes are pledged for repayment.

**BRAZOS RIVER AUTHORITY:** An agency of the State of Texas whose mission is to develop and maintain the resources of the Brazos River basin. The BRA has operated a wastewater treatment plant that serves the City since 1975.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. For a local government, a budget is a legal restriction on expenditures.

**C**  
**CAPITAL IMPROVEMENT PROGRAM / PROJECT (CIP):** Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**CAPITAL OUTLAYS:** Expenditures that result in the acquisition of or addition to fixed assets that are individually priced more than \$10,000, per the City's capitalization policy.

**CARRYOVER:** Expenditures budgeted in one year for materials, equipment, programs, etc. but not spent until the following fiscal year. Funding for non-recurring expenditures can carry over to the following fiscal year if approved by the City Manager and City Council. City Council formally amends the budget to approve carryover funding. Revenues can also carryover if they were anticipated in one fiscal year but not received until the following year.

**CERTIFICATE OF OBLIGATION (CO):** A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for construction of public works; purchase of materials, supplies, equipment, machinery, builds, land, and right-of-ways for authorized needs and purposes; or payment of contractual obligations for professional services. However, certificates of obligation are not authorized by the voters.

**CONSUMER PRICE INDEX (CPI):** The monthly data on the changes in the prices paid by urban consumers for a representative basket of goods and services.

**CONTINGENCY:** An amount of money set aside for unforeseen incidents.

**CONTRACTUAL SERVICES:** The costs related to services performed for the City by individuals, businesses, or utilities.

**COST:** The amount of money or other consideration exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

**COVID-19:** On February 11, 2020 the World Health Organization announced an official name for the disease that is causing the 2019 novel coronavirus outbreak, first identified in Wuhan, China. The new name of this disease is coronavirus disease 2019, abbreviated as COVID-19. In COVID-19, 'CO' stands for 'corona,' 'VI' for 'virus,' and 'D' for disease. Formerly, this disease was referred to as "2019 novel coronavirus" or "2019-nCoV".

There are many types of human coronaviruses including some that commonly cause mild upper-respiratory tract illnesses. COVID-19 is a new disease, caused by a novel (or new) coronavirus that has not previously been seen in humans. The virus that causes COVID-19 is thought to spread mainly from person to person, mainly through respiratory droplets produced when an infected person coughs or sneezes. These droplets can land in the mouths or noses of people who are nearby or possibly be inhaled into the lungs.

**CURRENT ASSETS:** Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Current assets also include those which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

**CURRENT LIABILITIES:** Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

**D**  
**DEBT SERVICE:** A cost category that typically reflects the repayment of short-term (less than five years) debt associated with the acquisition of capital equipment.

**DEFICIT:** The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intra- Governmental Service Funds, the excess of expense over income during an accounting period.

**DELINQUENT TAXES:** Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

**DEPARTMENT:** A section of the total organization that is comprised of Divisions and is under the oversight of an Executive Director, Assistant City Manager or City Manager.

**DIRECTOR:** A mid-management employee charged with oversight of one or more programs. Directors may report to an Executive Director, Assistant City Manager or the City Manager.

**DEPRECIATION:** Is the process by which the City allocates an asset's cost over the duration of its useful life. Depreciation results in depreciation expense.

**DEVELOPER REIMBURSEMENT:** Payment to a private developer for installation of public infrastructure. The developer typically installs infrastructure such as water and sewer utilities, traffic signals and streets & sidewalks. The City or MUD can reimburse the developer through issuance of debt.

**DIVISION:** A subsection of a Department that carries out a specific line of work assigned to the Department. A Division may have more than one Program.

**E**  
**ENCUMBRANCES:** Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**ENHANCEMENTS:** Funds that the City has earmarked for a new service not provided in the past, or allowing an increase in the level of service already provided.

**ENTERPRISE FUND:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services the general public on a continuing basis can be financed or recovered primarily through user charges.

**ETJ:** See Extraterritorial Jurisdiction.

**EXECUTIVE DIRECTOR:** An upper management employee charged with oversight of one or more departments. Executive Directors participate in high-level policy and strategic decision-making and report either to an Assistant City Manager or the City Manager.

**EXEMPT:** Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete job assignments. The respective Department Head, as partial compensation for overtime hours worked, may allow compensatory time off.

**EXPENDITURES:** Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

**EXTRATERRITORIAL JURISDICTION (ETJ):** The land bordering a City's limits that the City has limited control over but does not furnish City services to nor collect ad valorem taxes from. This is an area outside of City limits that is subject to annexation.

## **F**

**FISCAL YEAR:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Sugar Land's fiscal year begins each October 1 and ends the following September 30. The term fiscal year 2021 connotes the fiscal year beginning October 1, 2020 and ending September 30, 2021.

**FIXED ASSETS:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, and machinery and equipment.

**FIXED BASE OPERATOR (FBO):** An operating company providing customer services including fuel and line service personnel at an airport.

**FORT BEND SUBSIDENCE DISTRICT:** created by the Texas Legislature in 1989 as a conservation and reclamation district. The District's purpose is to provide for the regulation of the withdrawal of groundwater within the District to prevent subsidence that contributes to flooding, inundation or overflow of areas within the District, including rising waters resulting from storms or hurricanes, The District's boundaries are defined as all the territory within Fort Bend county.

**FRANCHISE:** A special privilege granted by a government permitting the continuing use of public property such as, City rights-of-way.

**FULL-TIME EQUIVALENT (FTE):** One full-time equivalent works 2,080 hours a year; a person working 1,040 hours per years is equivalent to 0.5 FTE.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE:** The difference between governmental fund assets and liabilities. Also referred to as fund equity.

**FUND BALANCE POLICY:** A minimum fund balance that is required to be kept in reserve as defined in the Financial Management Policy Statements. Fund balances over the policy requirement may be appropriated in the budget.

## **G**

**GENERAL FUND:** Is used to account for all transactions not properly includable in other funds.

**GENERAL LEDGER:** A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP):** Uniform minimum standards and guidelines used for financial accounting and reporting as set forth by the Governmental Accounting Standards Board (GASB).

**GENERAL OBLIGATION (GO) BONDS:** Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of Sugar Land pledges to levy whatever property tax is needed to repay the bonds for any particular year. GO Bonds cannot be issued without voter approval, must be spent in accordance with the voter authorized use and are issued with maturities between 15 and 30 years.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):** A governing board set up to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

**GOVERNMENTAL FUNDS:** Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

**GROUNDWATER:** Water obtained by drilling a well and pumping water from below the surface, typically at depths of thousands of feet. Pumping of groundwater is a contributing factor to subsidence.

**H**  
**HOMEOWNERS' ASSOCIATION (HOA):** A group of property owners in a residential area, in which membership may be mandatory by deed restriction.

**HOUSTON-GALVESTON AREA COUNCIL (HGAC):** A voluntary association of counties, cities, independent school districts, and soil and water conservation districts in the Gulf Coast State Planning Region of Texas. H-GAC serves almost 150 local governments, and its region includes about 4 million people in an area of about 12,500 sq. miles.

**I**  
**ISO RATING:** The Insurance Service Office (ISO) performs surveys to assist insurance organizations with setting up the insurance ratings for the communities. The ISO will perform a survey to assign a public protection grade to each fire department, which is used in the development of insurance rates for all properties within the protected area. Grading starts at 1, which is the best possible score and ends at 10 which is considered unacceptable.

**INTERGOVERNMENTAL REVENUE:** Grants, entitlements and cost reimbursements from another governmental entity.

**INVESTMENT:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

**K**  
**KEY PERFORMANCE INDICATORS (KPI):** Specific quantitative and qualitative measures of work performed as a productivity indicator of the program.

**L**  
**LANDSCAPE COST SHARE PROGRAM:** A program that credits private funds that are used to irrigate public areas, specifically right-of-ways along arterials and state roads. Secondary goals of the program include helping to reduce

peak water demand by limiting the times participants in the program can irrigate and promoting water conservation by means of rain sensors and well managed timers and management of irrigation systems.

LEVEE IMPROVEMENT DISTRICT (LID): A special district with authority to levy ad valorem taxes that is used to improve flood control within its boundaries through the use of levies.

LEVY: The City Council has authority to impose or collect taxes, special assessments, or service charges.

LOCAL LAW ENFORCEMENT BLOCK GRANT: A grant program of the Department of Justice in which a local law enforcement agency is given a specified amount of funding to accomplish a goal.

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

## M

MAINTENANCE: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

MAJOR FUND: Governmental or Enterprise Funds reported as a separate column in the basic fund financial statements and subject to a separate opinion by the independent auditor.

MODIFIED ACCRUAL ACCOUNTING: The basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the goods or services are received.

MUNICIPAL UTILITY DISTRICT (MUD): A special district whose purpose is to provide water and sewer services to the residences and businesses within its boundaries. The district has ad valorem taxing power and can issue bonds to pay for construction and improvements to the district's system. Districts are typically established in unincorporated areas, but can also lie within the boundaries of one or more cities.

## N

NO NEW REVENUE TAX RATE: When compared to the same property, the tax rate that produces the same amount of the total amount of taxes as compared to the prior year, based on the value of properties taxed in both years.

NON-CAPITAL ASSETS: Expenditures that result in the acquisition of or addition to assets that are individually priced \$2,500 to \$10,000, per the City's capitalization policy. These items are not added to the fixed assets, but are tracked for inventory purposes.

NON-EXEMPT: Personnel eligible to receive overtime pay when overtime work has been authorized or requested.

NOVEL CORONAVIRUS: A novel coronavirus is a new coronavirus that has not been previously identified. The virus causing coronavirus disease 2019 (COVID-19), is not the same as the coronaviruses that commonly circulate among humans and cause mild illness, like the common cold.

## O

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and services delivery activities of the City are controlled, and are required by state law.

ORDINANCE: A formal legislative enactment by the governing board of a municipality that has the full force and effect of law within the boundaries of the municipality to which it applies so long as it is not in conflict with any higher form

of law. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

## P

**PART I CRIMES:** Crimes such as homicide, sexual assault, robbery, aggravated assault, burglary, larceny, auto theft and arson.

**PERSONNEL SERVICES:** The costs associated with compensating employees for their labor (salaries, wages, insurance, payroll taxes, and retirement contributions).

**PROGRAM:** A subset of a Department in which expenditures are focused on a primary function of work to be performed.

**PROJECTION:** Anticipated total for the current fiscal year. During the budget process, the City projects expected revenues and expenditures through the remainder of the fiscal year to gain a better picture of the City's finances. These projections are adopted as the revised budget during the budget adoption process.

**PROPERTY TAX:** Taxes levied on all real and personal according to the property's valuation and the tax rate, in compliance with State Property Tax Code.

**PROPRIETARY FUND:** In governmental accounting is a business-like fund. Examples of proprietary funds include enterprise funds and internal service funds.

**PUBLIC FUNDS INVESTMENT ACT:** A law that governs the investment of government funds in Texas. Under this law, specific parameters are set for Texas cities, requiring them to adopt an investment policy and to designate an investment officer who is required to attend an approved training course. The act, first adopted in 1995 and most recently amended in 2003, also limits the types of investments that can be made and requires quarterly reporting of investment activity to the governing body.

**PURCHASE ORDER:** A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

## R

**RATING:** The credit worthiness of an entity as evaluated by independent agencies.

**REPLACEMENT COST:** The cost as of certain date of a property that can render similar service (but which need not be of the same structural form) as the property to be replaced.

**RESERVE:** An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**RETAINED EARNINGS:** Is a form of equity resulting from earning activities.

**REVENUE BONDS:** Legal debt instruments which finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.

**REVENUES:** Increases in governmental fund types, net current assets from other than expenditure refunds and residual equity transfers.

**RIGHT-OF-WAY:** The area immediately adjacent to a City's roadway or drainage channel.

## S

**SALES TAX:** A state tax of 6.25% is imposed on all retail sales, leases and rentals of most goods, as well as taxable services. Texas cities and counties have the option of imposing additional local sales taxes for a combined total of state and local taxes of 8.25%.

**SERVICE LEVEL STANDARD:** The expected outcome for a service that is provided. Can include minimum staffing, hours of operation, or outcome goals.

**SPECIAL ASSESSMENT:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**SPECIAL REVENUE FUND:** A fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term “proceeds for specific revenue sources” establishes that one or more restricted or committed revenues should be the foundation for a special revenue fund.

**STRUCTURAL BALANCE:** A term used to define a budget that includes recurring revenues greater than or equal to recurring expenditures.

**SUBSIDENCE:** A gradual settling or sudden sinking of the Earth’s surface owing to subsurface movement of earth materials. Land subsidence occurs when there is a loss of support below ground such as when water is taken out of the soil and the soil collapses. This situation occurs throughout the United States, but has had more impact in California, Texas, and Arizona.

**SUGAR LAND 101:** A municipal government course sponsored by the City, educating future City leaders in the workings of the Sugar Land Municipal Government.

**SUGAR LAND DEVELOPMENT CORPORATIONS:** Corporations that are financed by additional sales taxes approved by the voters. State law allows the City to collect this sales tax to assist in the promotion, enhancement, and development on behalf of the City.

**SUGAR LAND TOWN SQUARE DEVELOPMENT AUTHORITY:** A local government corporation created by the City for the sole purpose of carrying out the necessary tasks to accomplish the Town Square project.

**SUPPLIES:** A cost category for minor items (individually priced at less than \$500) required by departments to conduct their operations.

**SURFACE WATER:** Drinking water can come from either ground water sources (via wells) or surface water sources (such as rivers, lakes, and streams). Nationally, most water systems use a ground water source (80%), but most people (66%) are served by a water system that uses surface water. Large metropolitan areas tend to rely on surface water, whereas small and rural areas tend to rely on ground water.

## T

**TAX LEVY:** The total amount to be raised by general property taxes for purpose specified in the Tax Levy Ordinance.

**TAX RATE:** The amount of tax levied for each \$100 of taxable valuation. The tax rate multiplied by the taxable valuation equals the tax levy.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or

permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TEXAS COMMISSION ON LAW ENFORCEMENT OFFICERS STANDARDS AND EDUCATION (TCLEOSE): A commission that allocates funds each year to public safety agencies in Texas earmarked for peace officer training based on the number of peace officers on staff for each agency.

TEXAS DEPARTMENT OF TRANSPORTATION (TxDOT): A state agency that provides funding, with a local match, for improvement of state highways within the City limits.

TML: See Texas Municipal League.

TEXAS MUNICIPAL LEAGUE: An organization that exists to provide services to Texas cities.

## U

USER FEES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

## V

VOTER APPROVAL TAX RATE: the maximum tax rate that can be adopted by the City without approval by voters in the November election. This is a new requirement beginning in tax year 2020 under Senate Bill 2 passed in the 86<sup>th</sup> legislative session.

## W

WATER CONTROL IMPROVEMENT DISTRICT (WCID): A special purpose district established to provide water and sewer facilities and services within the district. The District has taxing authority separate from any other taxing authority, and maybe, subject to voter approval, issue an unlimited amount of bonds and levy an unlimited rate of tax in payment of such bonds.

WORKING CAPITAL: Is the current assets less current liabilities.

## Y

YIELD: rate earned on an investment based on the cost of the investment, the par value of the investment, plus interest to be earned to maturity, and less any accrued interest.

# Acronyms

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## A

ACFR: Annual Comprehensive Financial Report  
AED: Automated External Defibrillator  
ADA: Americans with Disability Act  
AFIS: Automated Fingerprint Identification System  
ANSI: American National Standards Institute  
ANAB: American National Accreditation Board  
ARPA: American Recovery Plan Act

## C

CAC: Community Action Center  
CDBG: Community Development Block Grant  
CID: Criminal Investigation Division  
CIP: Capital Improvement Program  
CO: Certificate of Obligation  
COVID-19: Novel Coronavirus 2019  
CPR: Cardiopulmonary Resuscitation  
CALEA: Commission on Accreditation for Law Enforcement Agencies

## D

DEM: Department of Emergency Management  
DPS: Department of Public Safety

## E

EMS: Emergency Medical Service  
EOC: Emergency Operations Center  
EPA: Environmental Protection Agency  
ETJ: Extraterritorial Jurisdiction

## F

FAA: Federal Aviation Administration  
FBISD: Fort Bend Independent School District  
FBO: Fixed Base Operator  
FBSD: Fort Bend Subsidence District  
FEMA: Federal Emergency Management Agency  
FMPS: Financial Management Policy Statements  
FTE: Full-time Equivalent  
FY: Fiscal Year

## G

GAAP: Generally Accepted Accounting Principals  
GASB: Governmental Accounting Standards Board  
GFOA: Government Finance Officers Association  
GIS: Geographic Information Systems  
GRP: Groundwater Reduction Plan

## H

H-GAC: Houston - Galveston Area Council  
HAZ-MAT: Hazardous Materials

## K

KSLB: Keep Sugar Land Beautiful

## L

LID: Levee Improvement District  
LLEBG: Local Law Enforcement Block Grant

## M

M&O: Maintenance and Operations  
MG: millions of gallons  
MGD: millions of gallons per day  
MSA: metropolitan statistical area  
MUD: Municipal Utility District

## O

O&M: Operations and Maintenance

## P

PER: Preliminary Engineering Report  
PM: Preventative Maintenance  
PO: Purchase Order

## R

RFP: Request for Proposal  
RFS: Request for Services  
ROW: Right-of-Way

## S

SCADA: Supervisory Control and Data Acquisition  
SPA: Strategic Partnership Agreement  
STEP: Selective Traffic Enforcement Program  
SWAT: Special Weapons and Tactics

## T

TCEQ: Texas Commission of Environmental Quality. The name changed from TNRCC effective September 1, 2002  
TEEX: Texas Engineering Extension Service  
TML: Texas Municipal League  
TMRS: Texas Municipal Retirement System

## V

VOIP: Voice over Internet Protocol

## W

WCID: Water Control Improvement District

# City Resources

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## Goal Measures

Re-imagining the future requires the City to have a bold vision – one that supports a next generation of competitive advantage in the lifecycle of our city and focuses on initiatives to address City Council’s vision. Strategic outcomes were identified by City Council which reflect the community’s priorities as well as outlines how the city can measure its performance to addressing these priorities.

Link: <https://www.sugarlandtx.gov/2299/Strategic-Outcomes>

## Comprehensive Plan

Comprehensive plans are the documents that prepares a city for future development or redevelopment of the city in its entirety, emphasizing future growth or pending redevelopment areas. Needs are identified by growth projections and underlying basic assumptions related to anticipated needs. Comprehensive plans are comprised of base information, vision statements, and sets of master plans that have implications for land use, transportation, and public facilities, including possible future capital improvements, development regulations, or major policies.

Link: <https://www.sugarlandtx.gov/542/Comprehensive-Plan>