

FISCAL YEAR 2024-2025



Adopted ANNUAL BUDGET

PROGRAM OF SERVICES



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City of Sugar Land Fiscal Year 2024-2025 Adopted Budget Cover Page September 17, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,115,818, which is a 1.53 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 \$164,902.

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

FOR:

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

	2024-2025	2023-2024
Property Tax Rate:	\$0.353210/100	\$0.350000/100
No-New-Revenue Tax Rate:	\$0.347218/100	\$0.340667/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.203695/100	\$0.197716/100
Voter-Approval Tax Rate:	\$0.363466/100	\$0.364512/100
Debt Rate:	\$0.146038/100	\$0.146038/100

Total debt obligation for City of Sugar Land secured by property taxes: \$30,287,817



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sugar Land
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

Annual Budget for October 1, 2024 – September 30, 2025



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, 2024

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 Oct. 1, 2024, is hereby presented. The adopted budget for fiscal year 2025 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 maintaining 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 FY25 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 FY25 and into the future.

FY24 Accomplishments

FY24 focused on carrying out our Trailblazing vision of creating a life better than our employees, residents, and businesses can even imagine. Our priorities included continued investment in our workforce, public safety, and infrastructure. We also continued to address mobility, sidewalk & streets rehabilitation, and traffic safety. Staff has taken great strides in continuing to focus on alignment of City Council’s eight strategic outcome areas. These eight areas include:

1. Finance: Strong & Viable - Sugar Land is recognized as a leader in financial management, providing our taxpayers with exceptional value, confidence, and transparency.
2. Community: Safe & Secure - Sugar Land is a safe community that enhances the quality of life for residents and visitors.
3. Economy: Thriving & Vibrant - Sugar Land is focused on re-invigorating this entrepreneurial spirit to keep us moving forward.
4. Culture: Dynamic & Fun - Sugar Land delivers a broad range of destination venues, facilities, and businesses that offer entertainment and activities for residents and visitors.
5. Government: Respected & Influential - Sugar Land is respected for having strong relationships with our community and at all levels of government.
6. Transportation: Connected & Convenient - Sugar Land takes a multifaceted approach by innovating mobility to connect people, places, and the future.
7. Infrastructure: Sustainable & Resilient - Sugar Land continues to maintain and develop comprehensive, sustainable, and resilient infrastructure that adapts to a dynamic environment.
8. 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.

These areas reflect community needs that help continue to propel us forward. As a result of this continued focus on these eight outcome areas, staff continue to support our four “All-in” initiatives. These initiatives are wide-scale projects that involve efforts across every department to aid in their success. The four All-in initiatives are:

1. Commercial & Residential Redevelopment: To achieve our future goals, we must intentionally strive for an aspirational future, considering market demands and demographic trends. Our city's prominence and desirability hinge on our ability to adapt and respond to these shifts.
2. Data-Driven Decision Making (What Works Cities Certification): We’re investing in city-wide innovation efforts to advance our organization’s ability to maximize every resource and be even more accountable for making the most strategic, data-driven decisions.
3. Prioritizing Future Capital Investments: The City of Sugar Land has previously held three bond elections – in 1999, 2013, and 2019. Additionally, as the 2019 bond projects are near completion, it is time to outline the next potential capital projects in our community – based on public engagement efforts such as the citizen satisfaction survey and recommendations from existing master plans and asset management programs.
4. Trailblazing Organizational Culture: Our employees are the foundation of our success in providing services to our community. The City of Sugar Land has always prided itself in being an employer of choice. In order to continue being a place where people want to come to work, we have made great strides to ensure that our employees have a life better than they could have imagined so that they can provide the best services possible to our community. As a result of that, this priority encompasses many efforts aimed at challenging the status quo and finding new ways to serve our employees.

As a result of carrying out our organizational vision and continuously striving for alignment we have been able to accomplish many things in FY24. We achieved Silver Status of the What Works Cities Certification in less than a year. The City received \$28 million in state funding through 2023 HB-1 for river erosion protection for the Riverstone area

and \$4.066 million in Community Development Block Grant - Mitigation federal funding for river erosion protection for the US 59 and Memorial Park areas along the Brazos River. We also received \$3,827,204 in federal grant funding for the Gannoway Lake Trails project. \$1 million was received from Congresswoman Fletcher's office to aid in the continued investment of our public safety training center. We've reinvested in our training and development programs for our employees, and we hosted the inaugural Honeyland festival that has increased our presence as a destination site.

Sugar Land continues to be a forward-thinking City continuously reimagining how we can provide exceptional value to our community.

Economic and Legislative Impacts

During FY24, the city has benefitted significantly from increased sales tax receipts. Through July, actual revenues are 5.15% above budget. Staff continues to evaluate the impact of inflation and other economic factors on sales tax revenues. For FY25, the adopted budget for sales tax is back in line with the FMPS direction, by budgeting with an analytical approach that maintains a positive CPI parameter and reducing operating expenditure to 50% of the revenue received from the sales tax.

Tax year 2024 is the fifth year of implementation of Senate Bill 2 from the 86th 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 revenues in the 89th legislative session; but the legislature continues to be a threat to the ability for this revenue by identifying efforts to increase the amount of homestead exemptions.

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.

Sales tax revenues have performed strongly throughout most of FY24, in some cases reaching up to 14% 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 2024 at 3.7% in October 2023 to the latest posting of 2.97% in June 2024. With this information, staff has adopted a budget for sales tax revenues that follow FMPS to forecast conservatively and grow the baseline for year one based on the Houston-Sugar Land-Baytown MSA CPI increase.

Staff will continue to monitor the economy and should conditions warrant; budget amendments will be recommended to Council to fund additional programs and services. Updated FMPS includes outlined budgeting practices for sales taxes to ensure the objective of limiting the percentage dependence on sales tax for recurring operating expenditures.

FY25 Employee Compensation & Benefits

As a personnel-driven public safety and service provider, the 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 the updated compensation plan which reevaluated the city's pay structure as we strive to pay our employees competitively to help attract, retain, and reward our high-quality talent.

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 2025 is 15.21%, a slight increase from the 2024 contribution rate of 14.83%. 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 91% of the city's pension obligation, a slight increase from FY24 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 \$723.14 million, with \$159.74 million in projects funded in FY25. In November 2024 the City will be asking the voters to approve several GO Bond propositions. After the election and upon approval, projects will be assigned timing based on funding availability, inflation, and other factors in the Five-Year CIP. 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, street, and public safety facilities projects have been funded.

GO bond projects funded in FY25 include:

- New Animal Shelter

Additional funding sources for general CIP projects totaling \$3.30 million 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. Additionally, a new water treatment plant and wastewater treatment plant to serve the development south of the Brazos River are reflected in the CIP.

Utility projects total \$81.57 million in FY25, with \$24.85 million in water, \$46.99 million in wastewater and \$9.74 million in surface water projects. Airport projects include Terminal Ramp Expansion Design and New Fuel Farm Design totaling \$1.05 million in FY25.

Property Taxes and User Fees

2024 Property Taxes

The FY25 budget is funded by revenues based on a preliminary 2024 tax roll of \$20.85 billion. The city's tax rate continues to be one of the lowest in the state for cities over 60,000. The adopted tax rate is \$0.353210/100.

Fee and Rate Changes

The 2025 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 \$20.84 per household per month and will increase 5% based on the cap on CPI increases under the contract. The new rate will be \$21.88 per month and will take effect Jan. 1, 2025.

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 2024. The recommendation for increases is 3.5%. Fee and rate adjustments will be effective January 1, 2025.

Financial Summary

With a focus on the key priority areas including public safety, redevelopment, data-based decision making and our championship workforce, the FY25 adopted budget totals \$569.88 million. Of the total, \$410.13 million is for operating funds and issuance costs and \$159.74 million is for capital projects, including the animal shelter project from the 2019 voter-approved GO Bond Program.

Fund	FY25 Adopted Budget
General Fund	\$ 134,276,098
Debt Service Funds	38,085,750
Enterprise Funds	185,414,029
Economic Development Corporations	26,887,475
Other Funds	25,476,271
Total Operating Funds	\$ 410,139,623
Capital Projects	159,740,804
Total FY25 Adopted Budget	\$ 569,880,427

I encourage you to read further into the information describing the FY25 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 FY25 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 FY25 with prior-year funding, as projects are funded on a project-length basis that may not correspond with the city's fiscal year.

This year City Council approved staff's recommendation to implement the City's Compensation Policy and Plan. The current compensation policy and plan had not been updated since 2013, and change was needed to propel the City forward on our trailblazing mission as we strive to pay our employees competitively, attracting and retaining our high-quality talent. This Compensation Plan is the single largest investment the City has ever made in its employees.

Approval of the Compensation Plan represents a significant investment in our employees as we work to create a life better than they can imagine. Our workforce is what allows our community to enjoy a high quality of life and continues to make Sugar Land a premier city in the country. With this tremendous step forward for our employees, the

organization is committed to delivering quality service in a financially sustainable way. Meeting this City Council objective will require staff to evaluate our internal operations and make strategic, data-driven decisions to deliver efficient government services. We recognize that there will be organizational impacts in areas including personnel, professional service contracts, and overall operational activities as we utilize continuous improvement methods to deliver premier service.

Respectfully,

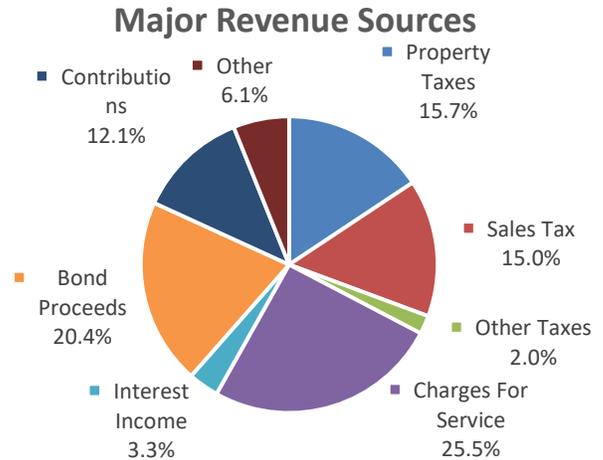
A handwritten signature in black ink, appearing to read "M. Goodrum", with a long horizontal flourish extending to the right.

Michael W. Goodrum
City Manager

Executive Summary

Major Revenue Sources

Major revenue sources for the City total \$467.6 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, which represent 78.5% 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.



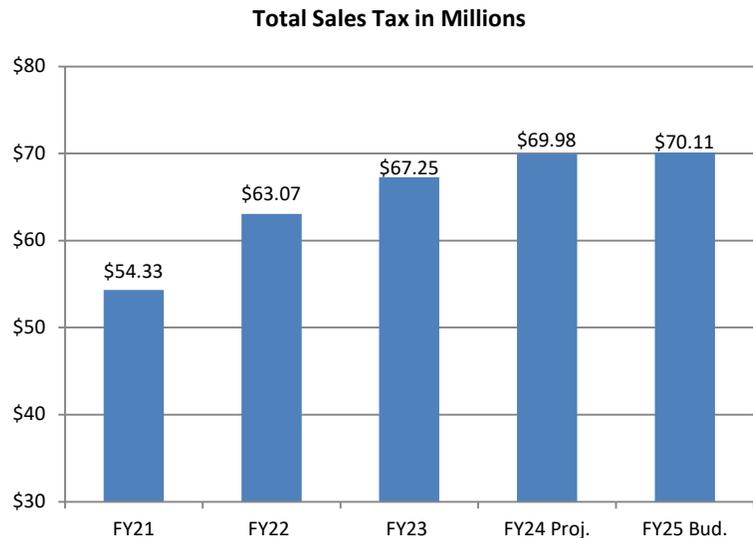
Property Tax

Revenues from ad valorem or property taxes represent 15.7% of overall revenues at \$73.2 million. The City maintained the homestead exemption at 15% for the 2024 tax year. Changes from the 86th legislative session limit increases in the operating component of the tax rate to 3.5% compared to the prior year and requires voter approval of a tax rate that exceeds the calculated voter approval tax rate.

Sales Tax

Sales tax revenue, estimated at \$70.1 million, represents 15.0% 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 are forecasted to not include one-time revenues. FY24 projections are based on year-to-date actual revenues, including one-time revenues. Total budgeted sales tax for FY25 is \$70.1 million and is based on the FY24 recurring actuals grown by CPI, which follows the revised FMPS direction. The chart illustrates the historical trend of sales tax collections in the City.



Other Taxes

Other Taxes represent 2.0% of City revenues at \$9.5 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 ranges from 2% to 5%. Hotel occupancy taxes are anticipated to total \$2.8 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 25.5% of total revenues at \$119.2 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 \$5.6 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 \$3.6 million and represent 64.0% 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 \$1.3 million and represent 23.8% 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 \$0.60 million and represent 10.6% 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 \$0.09 million and represent the remaining 1.5% of charges for services. This includes false alarm charges, animal adoption, 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 \$72.8 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 FY25 Budget anticipates an increase of approximately 3% to a residential customer's bill for water and wastewater services based on recommended rates beginning in January 2025 and 10,000-gallons usage.

Airport Charges for Services

Charges for services at the Airport are anticipated to total \$26.5 million. Budgeted fuel sales of \$23.9 million represent estimated fuel sales of 4,265,384 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 \$10.5 million. The City contracts solid waste service and provides twice weekly automated trash collection and weekly automated recycling. Residents currently

pay \$20.84 per month for this service. The January 2025 rate will increase 5% to \$21.88 per month. The budget anticipates 35,125 households served during the fiscal year.

Stormwater Compliance Charges for Services

Stormwater Compliance Fees are anticipated to total is \$2.16 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 total \$95.2 million. The proceeds will be used to fund FY25 capital projects and will be from voter authorized GO bonds, Certificates of Obligation (property tax supported) and utility revenue bonds.

Contributions

Contributions total \$56.4 million and make up 12.1% of revenue and include employee and city premium payments into the employee benefits fund at \$14.1 million, and various contributions from TWDB, HGAC grant, Fort Bend County and donations totaling \$42.3 million.

Interest Income

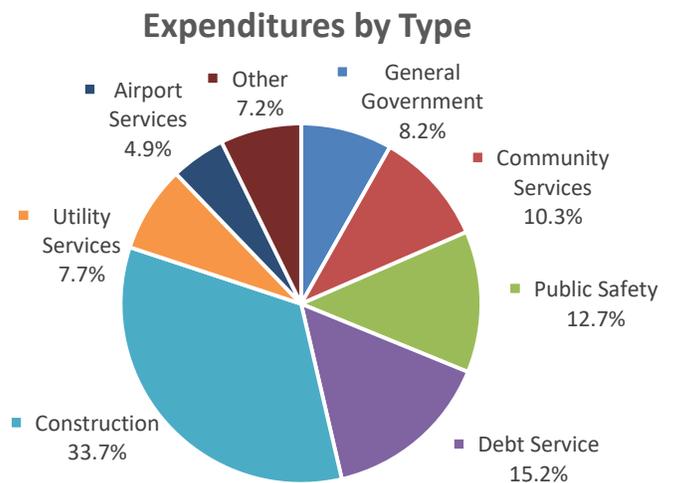
Interest income across all funds is estimated at \$15.6 million based on current interest rates. This accounts for 3.3% of all revenue sources.

Other Revenues

Other revenues represent the remaining 6.1% of total revenues at \$28.5 million. Miscellaneous revenues include licenses and permits, fines and forfeitures, reimbursements, and intergovernmental revenues.

Expenditures by Type

The FY25 budget totals \$473.7 million (excluding inter-fund transfers). The chart at the right illustrates expenditures by type.



General Government expenditures represent 8.2% of overall expenditures at \$38.9 million. General Government expenditures are for administrative functions, including functions like City Management, Finance, City Secretary, City Attorney, People & Culture, Information Technology, Economic Development, and Tourism.

Community Services expenditures represent 10.3% of total expenditures at \$48.6 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 12.7% of total expenditures at \$60.1 million and include the Police and Fire-EMS departments and Public Safety Dispatch.

Debt Service represents 15.2% of total expenditures at \$71.9 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 33.7% of total expenditures at \$159.7 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 7.7% of total expenditures at \$36.7 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 4.9% of total expenditures at \$23.4 million. The fixed based operator at the airport is Global Select, which provides fuel and aviation customer services.

Other expenditures represent 7.2% of expenditures at \$34.3 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

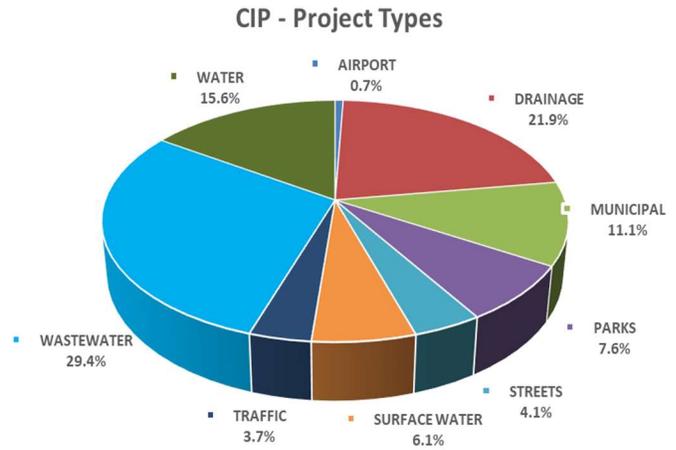
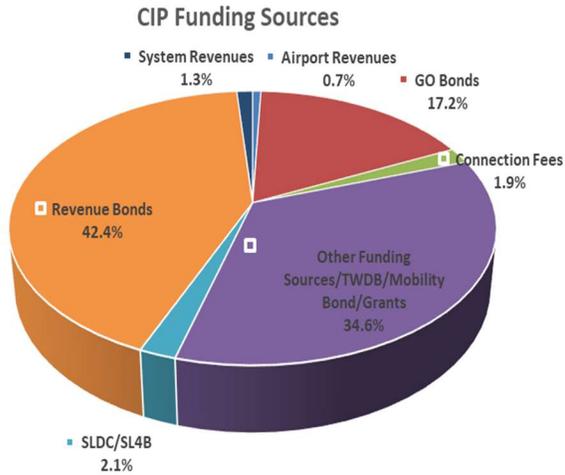
The budget in the Debt Service Funds, excluding inter-fund transfers, totals \$37.2 million. Expenditures include \$34.8 million in debt service payments and fiscal fees. The budget also includes \$2.4 million in property tax rebates to in-city MUDs. The ending fund balance of \$14.8 million is above the policy requirement of 10% of debt service requirements.

General Fund

The General Fund budget, excluding inter-fund transfers, totals \$131.0 million. The anticipated FY25 ending fund balance in the General Fund is \$32.4 million, which is higher than the policy requirement of three months of recurring operating expenditures.

Capital Improvement Program

The 2025-2029 capital improvement program totals \$723.1 million. Of this total, \$159.7 million are funded in the FY25 budget. The following charts illustrate the distribution of FY25 budget allocations by both project category and the sources funding them.



Utility System Fund

The Water Utility Fund budget totals \$67 million, excluding CIP projects and inter-fund transfers. A decrease in cash equivalents of \$2.0 million is anticipated for the fiscal year. The FY25 budgeted ending cash equivalent totals \$26.2 million and exceeds the 25% cash operating reserve requirement.

Airport Fund

The Airport Fund budget totals \$25.7 million excluding CIP projects and inter-fund transfers. The fund anticipates an increase in cash equivalents of \$1.07 million. The FY25 budgeted ending balance of \$9.2 million is above the policy requirement of 25% of operating expenditures.

Solid Waste Fund

The Solid Waste Fund operating budget totals \$10.1 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 \$395,923 which is below the minimum fund balance policy of 5% of total expenditures.

Stormwater Compliance Fee Fund

The Stormwater Compliance operating budget totals \$2.1 million and consists of the Stormwater Management and Drainage Maintenance programs. This fund is intended to be a self-sustaining enterprise fund, funded by the stormwater compliance fee revenues.

Sugar Land Development Corporation

The FY25 budget for SLDC totals \$11.7 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 \$3.88 million for outstanding debt issues. The FY25 budgeted available ending balance of \$18.6 million is over the policy requirement of 15% of budgeted sales tax collections.

Sugar Land 4B Corporation

The FY25 budget for SL4B totals \$9.2 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 \$2.0 million for outstanding bonds. The FY25 budgeted available ending balance of \$14.3 million is over the policy requirement of 15% of budgeted sales tax collections.

Tourism Fund

Expenditures in the Tourism Fund total \$2.8 million, excluding inter-fund transfers. The budget includes operating expenditures for the Tourism and Destination Services programs. The FY25 budgeted available ending balance of \$2.36 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 14.83% in 2024 to 15.21% in 2025 (effective January 1, 2025).

The budget includes funding for the implementation of the completed organization-wide compensation study, including impacts to both Public Safety and Non-Public Safety. This includes an overall change to the compensation philosophy by implementing a grade/step system for Public Safety. Additionally, a merit pool equal to 5% increase on budgeted salaries for those employees not subject to the step plan. The City does not provide cost of living increases, so merit increases and step advancements 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 approximately 5% in 2025.

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**

	FY23 Actuals	FY24 Adjusted Budget	FY24 Projections	FY25 Adopted Budget
REVENUES:				
Property Taxes	\$ 61,784,414	\$ 67,852,880	\$ 67,852,880	\$ 73,202,610
Sales Tax	67,247,701	69,975,057	69,975,057	70,106,346
Other Taxes	9,143,215	9,286,000	9,286,000	9,450,981
Licenses & Permits	3,580,006	3,843,000	3,843,000	3,919,000
Charges For Service	111,624,067	111,448,410	111,448,410	119,161,580
Fines & Forfeitures	1,431,213	1,254,700	1,254,700	1,279,740
Interest Income	16,048,369	8,526,840	8,526,840	15,552,032
Intergovernmental	8,505,075	2,968,243	2,968,243	15,625,018
Miscellaneous	26,245,829	9,351,950	9,351,950	7,718,499
Bond Proceeds	33,434,212	43,362,642	43,362,642	95,194,743
Contributions	13,086,524	14,061,053	14,061,053	56,368,257
Total Revenues	352,130,625	341,930,774	341,930,774	467,578,807
Transfers From Other Funds	46,201,971	46,201,971	46,201,971	96,130,517
Total Available Resources	398,332,597	388,132,746	388,132,746	563,709,324
EXPENDITURES:				
General Government	24,232,627	30,964,079	29,876,603	32,670,111
Finance	5,080,845	5,521,905	5,793,307	6,265,568
Public Works	13,714,011	13,305,153	13,221,398	12,287,293
Parks & Recreation	6,026,267	7,007,478	7,090,630	7,245,340
Community Development	5,704,111	7,559,738	7,752,787	7,983,385
Environmental & Neighborhood Services	19,042,808	27,753,784	21,129,391	21,120,043
Police Department	30,640,955	32,175,326	31,396,160	35,695,762
Fire Department	19,779,600	24,470,504	24,189,473	24,364,720
Debt Service	44,657,259	61,148,456	61,148,456	71,944,237
Other	6,608,112	9,597,642	12,121,897	12,600,144
Construction	23,874,548	303,703,836	304,209,329	159,740,804
Utility Services	28,635,952	36,812,580	36,432,315	36,687,213
Airport Services	19,448,668	19,896,976	19,882,170	23,410,985
Insurance Coverage	12,960,466	14,156,122	14,170,997	15,174,325
Equipment Replacement	3,359,430	4,100,774	4,100,774	4,184,400
Rebates & Assignments	1,975,312	2,284,210	2,284,210	2,375,578
Total Expenditures	265,740,972	600,458,562	594,799,897	473,749,909
Transfers To Other Funds	50,709,249	49,273,553	47,906,733	96,130,517
Total Expenditures & Transfers	\$ 316,450,221	\$ 649,732,116	\$ 642,706,631	\$ 569,880,427

FY25 Budget - Changes from Filing

General Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 48,548,965	\$ 49,925,289	\$ 1,376,324
Revenues	123,940,191	125,863,500	1,923,309
Expenditures	130,739,148	134,276,098	3,536,950
Ending Fund Balance	\$ 32,671,525	\$ 32,434,208	\$ (237,317)

Debt Service Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 11,698,022	\$ 11,698,022	\$ -
Revenues	36,014,291	36,208,774	194,483
Expenditures	34,353,996	35,897,026	1,543,030
Ending Fund Balance	\$ 13,358,317	\$ 12,009,770	\$ (1,348,547)

Debt Service Fund - Taxable CO's	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 2,296,713	\$ 2,296,713	\$ -
Revenues	2,090,332	2,090,332	-
Expenditures	1,588,724	1,588,724	-
Ending Fund Balance	\$ 2,798,321	\$ 2,798,321	\$ -

Court Security Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 37,500	\$ 66,133	\$ 28,633
Revenues	39,000	39,000	-
Expenditures	56,633	56,633	-
Ending Fund Balance	\$ 19,867	\$ 48,500	\$ 28,633

Court Technology Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 28,252	\$ 56,294	\$ 28,042
Revenues	32,400	32,400	-
Expenditures	48,299	48,299	-
Ending Fund Balance	\$ 12,353	\$ 40,395	\$ 28,042

Public Arts Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 70,310	\$ 70,310	\$ -
Revenues	302,000	304,000	2,000
Expenditures	302,000	304,000	2,000
Ending Fund Balance	\$ 70,310	\$ 70,310	\$ -

Tourism Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 2,053,100	\$ 2,203,591	\$ 150,491
Revenues	2,782,400	3,004,981	222,581
Expenditures	2,844,023	2,844,023	-
Ending Fund Balance	\$ 1,991,477	\$ 2,364,549	\$ 373,072

Federal Seizures Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 42,520	\$ 42,520	\$ -

Revenues		2,000		2,000		-
Expenditures		-		-		-
Ending Fund Balance	\$	44,520	\$	44,520	\$	-

State Seizure Funds		Budget Filing		Budget Adoption		Variance
Beginning Fund Balance	\$	783,749	\$	785,419	\$	1,670
Revenues		39,000		39,000		-
Expenditures		31,000		31,000		-
Ending Fund Balance	\$	791,749	\$	793,419	\$	1,670

Law Enforcement Fund		Budget Filing		Budget Adoption		Variance
Beginning Fund Balance	\$	18,643	\$	19,719	\$	1,076
Revenues		2,500		2,500		-
Expenditures		-		-		-
Ending Fund Balance	\$	21,143	\$	22,219	\$	1,076

SPA DRF Tara Plantation		Budget Filing		Budget Adoption		Variance
Beginning Fund Balance	\$	763,303	\$	753,303	\$	(10,000)
Revenues		115,000		115,000		-
Expenditures		-		-		-
Ending Fund Balance	\$	878,303	\$	868,303	\$	(10,000)

SPA DRF Riverstone		Budget Filing		Budget Adoption		Variance
Beginning Fund Balance	\$	2,948,176	\$	2,915,493	\$	(32,683)
Revenues		720,000		720,000		-
Expenditures		-		-		-
Ending Fund Balance	\$	3,668,176	\$	3,635,493	\$	(32,683)

Enclave at River Park PID		Budget Filing		Budget Adoption		Variance
Beginning Fund Balance	\$	53,721	\$	60,289	\$	6,568
Revenues		130,879		130,879		-
Expenditures		133,379		133,379		-
Ending Fund Balance	\$	51,222	\$	57,790	\$	6,568

Park at Eldridge PID		Budget Filing		Budget Adoption		Variance
Beginning Fund Balance	\$	-	\$	-	\$	-
Revenues		86,678		86,678		-
Expenditures		100		100		-
Ending Fund Balance	\$	86,578	\$	86,578	\$	-

Special Events Fund		Budget Filing		Budget Adoption		Variance
Beginning Fund Balance	\$	818,754	\$	887,754	\$	69,000
Revenues		510,000		634,000		124,000
Expenditures		400,000		400,000		-
Ending Fund Balance	\$	928,754	\$	1,121,754	\$	193,000

Public Education and Government Fun	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 10,724	\$ 249,635	\$ 238,911
Revenues	156,800	156,800	-
Expenditures	156,800	358,360	201,560
Ending Fund Balance	\$ 10,724	\$ 48,075	\$ 37,351

Animal Shelter Donations Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 171,989	\$ 178,989	\$ 7,000
Revenues	29,000	29,000	-
Expenditures	56,000	56,000	-
Ending Fund Balance	\$ 144,989	\$ 151,989	\$ 7,000

American Rescue Plan Act Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 299,831	\$ 298,524	\$ (1,307)
Revenues	-	-	-
Expenditures	-	-	-
Ending Fund Balance	\$ 299,831	\$ 298,524	\$ (1,307)

Contract Policing Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 265,955	\$ 266,155	\$ 200
Revenues	973,986	790,688	(183,299)
Expenditures	973,986	790,689	(183,297)
Ending Fund Balance	\$ 265,955	\$ 266,153	\$ 198

Truancy Prevention Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 157,517	\$ 157,517	\$ -
Revenues	45,400	45,400	-
Expenditures	48,452	48,452	-
Ending Fund Balance	\$ 154,465	\$ 154,465	\$ -

Juror Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 3,444	\$ 3,444	\$ -
Revenues	860	900	40
Expenditures	-	-	-
Ending Fund Balance	\$ 4,304	\$ 4,344	\$ 40

Opioid Litigation Settlement Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 26,979	\$ 27,159	\$ 180
Revenues	-	-	-
Expenditures	26,978	27,158	180
Ending Fund Balance	\$ 1	\$ 1	\$ -

Capital Projects	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 164,905,816	\$ 164,905,816	\$ -
Revenues	149,831,804	168,981,804	19,150,000
Expenditures	140,940,804	160,340,804	19,400,000
Ending Fund Balance	\$ 173,796,816	\$ 173,546,816	\$ (250,000)

Utility Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 45,603,174	\$ 38,230,071	\$ (7,373,103)
Revenues	143,088,398	143,357,798	269,400
Expenditures	144,625,745	145,361,266	735,521
Ending Fund Balance	\$ 34,009,606	\$ 26,170,382	\$ (7,839,224)

Airport Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 10,516,951	\$ 10,453,110	\$ (63,841)
Revenues	28,891,707	28,891,707	-
Expenditures	27,864,008	27,814,024	(49,984)
Ending Fund Balance	\$ 9,226,167	\$ 9,211,376	\$ (14,791)

Solid Waste Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 1,366,820	\$ -	\$ (1,366,820)
Revenues	10,568,730	10,533,730	(35,000)
Expenditures	10,137,808	10,137,808	-
Ending Fund Balance	\$ 1,797,742	\$ 395,922	\$ (1,401,820)

Stormwater Compliance Fee Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 315,142	\$ 879,111	\$ 563,969
Revenues	2,144,813	2,159,813	15,000
Expenditures	2,100,931	2,100,931	-
Ending Fund Balance	\$ 359,024	\$ 937,993	\$ 578,969

Employee Benefits Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 1,353,956	\$ 1,573,603	\$ 219,647
Revenues	15,773,315	15,831,342	58,027
Expenditures	16,381,047	16,193,778	(187,269)
Ending Fund Balance	\$ 746,224	\$ 1,211,167	\$ 464,943

Fleet Replacement Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 667,959	\$ 667,959	\$ -
Revenues	2,340,568	2,340,568	-
Expenditures	2,994,100	2,994,100	-
Ending Fund Balance	\$ 14,427	\$ 14,427	\$ -

High-Tech Replacement Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 1,427,008	\$ 1,427,008	\$ -
Revenues	1,269,480	1,269,480	-
Expenditures	1,190,300	1,190,300	-
Ending Fund Balance	\$ 1,506,188	\$ 1,506,188	\$ -

Sugar Land Development Corp Fund	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 28,041,828	\$ 28,065,675	\$ 23,847
Revenues	11,364,295	10,586,275	(778,020)
Expenditures	15,212,780	15,212,780	-
Ending Fund Balance	\$ 19,348,371	\$ 18,594,198	\$ (754,173)

SL4B	Budget Filing	Budget Adoption	Variance
Beginning Fund Balance	\$ 20,082,989	\$ 19,731,121	\$ (351,868)
Revenues	9,460,973	9,460,973	-
Expenditures	11,674,695	11,674,695	-
Ending Fund Balance	\$ 14,651,295	\$ 14,299,427	\$ (351,868)

**CITY OF SUGAR LAND
SUMMARY OF ALL FUNDS
FISCAL YEAR 2025
ADOPTED BUDGET**

REVENUES

Category Description	Governmental Funds			
	General Fund	Debt Service Fund	Capital Projects	Utility System Fund & CIP
Property Taxes	\$ 43,003,149	\$ 30,199,461	-	-
Sales Tax	52,637,756	-	-	-
Other Taxes	6,422,000	-	-	-
Licenses & Permits	3,919,000	-	-	-
Charges For Service	5,619,000	-	-	72,794,768
Fines & Forfeitures	1,241,000	-	-	-
Interest Income	2,740,000	567,600	6,052,000	4,046,387
Intergovernmental	461,579	-	4,063,600	8,837,181
Miscellaneous	955,000	2,521,882	-	896,350
Bond Proceeds	-	-	27,450,000	67,744,743
Contributions	-	-	42,307,204	-
Total Revenue	116,998,484	33,288,943	79,872,804	154,319,429
Transfers From Other Funds	8,865,016	5,010,163	3,300,000	73,635,370
Total Available Resources	125,863,500	38,299,106	83,172,804	227,954,799

EXPENDITURES

General Government	26,700,818	-	-	-
Finance	6,112,184	-	-	-
Public Works	12,287,293	-	-	-
Parks & Recreation	7,245,340	-	-	-
Community Development	7,983,385	-	-	-
Environmental & Neighborhood Services	9,416,711	-	-	-
Police Department	34,860,494	-	-	-
Fire Department	24,351,141	-	-	-
Debt Service	-	34,809,098	-	29,288,679
Other	2,041,356	50,825	300,000	(2,844,150)
Construction	-	-	77,120,804	81,570,000
Utility Services	-	-	-	36,687,213
Airport Services	-	-	-	-
Insurance Coverage	-	-	-	-
Equipment Replacement	-	-	-	-
Rebates & Assignments	-	2,375,578	-	-
Total Expenditures	130,998,723	37,235,501	77,420,804	144,701,743
Transfers To Other Funds	3,277,375	250,249	-	82,529,524
Total Expenditures & Transfers	134,276,098	37,485,750	77,420,804	227,231,266
Revenue Over (Under) Expenditures	(8,412,598)	813,356	5,752,000	723,533
BEGINNING BALANCE	\$ 49,925,289	\$ 13,994,735	\$ 109,506,034	\$ 93,752,978
Reserved for Debt Service	-	-	-	(10,056,221)
Reserved for Self Insurance	-	-	-	-
Reserved for Capital Repairs	-	-	(3,170,894)	-
GAAP Accruals	(9,078,483)	-	-	-
END BUDGET BALANCE	\$ 32,434,208	\$ 14,808,091	\$ 112,087,140	\$ 84,420,290

**CITY OF SUGAR LAND
SUMMARY OF ALL FUNDS
FISCAL YEAR 2025
ADOPTED BUDGET**

REVENUES

Category Description	Enterprise Funds			Internal Service Funds	
	Airport Fund & CIP	Solid Waste	Stormwater Compliance Fee	Employee Benefits	Fleet Replacement
Property Taxes	-	-	-	-	-
Sales Tax	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Charges For Service	26,308,851	10,500,730	2,124,813	-	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	412,000	-	35,000	137,822	40,000
Intergovernmental	894,000	-	-	-	-
Miscellaneous	875,800	33,000	-	1,632,467	207,500
Bond Proceeds	-	-	-	-	-
Contributions	-	-	-	14,061,053	-
Total Revenue	28,490,651	10,533,730	2,159,813	15,831,342	247,500
Transfers From Other Funds	1,613,056	-	-	-	2,093,068
Total Available Resources	30,103,707	10,533,730	2,159,813	15,831,342	2,340,568

EXPENDITURES

General Government	-	-	-	-	-
Finance	-	-	-	-	-
Public Works	-	-	-	-	-
Parks & Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Environmental & Neighborhood Services	-	9,546,401	2,100,931	-	-
Police Department	-	-	-	-	-
Fire Department	-	-	-	-	-
Debt Service	1,940,458	-	-	-	-
Other	325,000	70,000	-	1,019,453	-
Construction	1,050,000	-	-	-	-
Utility Services	-	-	-	-	-
Airport Services	23,410,985	-	-	-	-
Insurance Coverage	-	-	-	15,174,325	-
Equipment Replacement	-	-	-	-	2,994,100
Rebates & Assignments	-	-	-	-	-
Total Expenditures	26,726,443	9,616,401	2,100,931	16,193,778	2,994,100
Transfers To Other Funds	2,137,581	521,407	-	-	-
Total Expenditures & Transfers	28,864,024	10,137,808	2,100,931	16,193,778	2,994,100
Revenue Over (Under) Expenditures	1,239,684	395,922	58,882	(362,436)	(653,532)
BEGINNING BALANCE	\$ 13,500,879	\$ -	\$ 879,111	\$ 4,057,606	\$ 667,959
Reserved for Debt Service	(2,319,418)	-	-	-	-
Reserved for Self Insurance	-	-	-	(2,484,003)	-
Reserved for Capital Repairs	-	-	-	-	-
GAAP Accruals	-	-	-	-	-
END BUDGET BALANCE	\$ 12,421,145	\$ 395,922	\$ 937,993	\$ 1,211,167	\$ 14,427

**CITY OF SUGAR LAND
SUMMARY OF ALL FUNDS
FISCAL YEAR 2025
ADOPTED BUDGET**

REVENUES

Category Description	Hi-Tech Replacement	Enclave at River Park PID	Park at Eldridge PID	Special Events	Tourism
	Property Taxes	-	-	-	-
Sales Tax	-	-	-	-	-
Other Taxes	-	-	-	-	2,888,981
Licenses & Permits	-	-	-	-	-
Charges For Service	-	33,549	83,215	150,000	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	75,000	2,000	3,463	39,000	95,000
Intergovernmental	-	-	-	-	-
Miscellaneous	500	-	-	445,000	21,000
Bond Proceeds	-	-	-	-	-
Contributions	-	-	-	-	-
Total Revenue	75,500	35,549	86,678	634,000	3,004,981
Transfers From Other Funds	1,193,980	95,330	-	-	-
Total Available Resources	1,269,480	130,879	86,678	634,000	3,004,981

EXPENDITURES

General Government	-	-	-	400,000	1,499,192
Finance	-	-	-	-	-
Public Works	-	-	-	-	-
Parks & Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Environmental & Neighborhood Services	-	-	-	-	-
Police Department	-	-	-	-	-
Fire Department	-	-	-	-	-
Debt Service	-	-	-	-	-
Other	-	60	100	-	-
Construction	-	-	-	-	-
Utility Services	-	-	-	-	-
Airport Services	-	-	-	-	-
Insurance Coverage	-	-	-	-	-
Equipment Replacement	1,190,300	-	-	-	-
Rebates & Assignments	-	-	-	-	-
Total Expenditures	1,190,300	60	100	400,000	1,499,192
Transfers To Other Funds	-	133,319	-	-	1,344,831
Total Expenditures & Transfers	1,190,300	133,379	100	400,000	2,844,023
Revenue Over (Under) Expenditures	79,180	(2,500)	86,578	234,000	160,958
BEGINNING BALANCE	\$ 1,427,008	\$ 60,289	\$ -	\$ 887,754	\$ 2,876,926
Reserved for Debt Service	-	-	-	-	-
Reserved for Self Insurance	-	-	-	-	-
Reserved for Capital Repairs	-	-	-	-	-
GAAP Accruals	-	-	-	-	(673,335)
END BUDGET BALANCE	\$ 1,506,188	\$ 57,789	\$ 86,578	\$ 1,121,754	\$ 2,364,549

**CITY OF SUGAR LAND
SUMMARY OF ALL FUNDS
FISCAL YEAR 2025
ADOPTED BUDGET**

REVENUES

Category Description	Special Revenue Funds				
	Public Education Grant	Animal Shelter Donations	American Recovery Plan	Contract Policing	Public Art Trust Fund
Property Taxes	-	-	-	-	-
Sales Tax	-	-	-	-	-
Other Taxes	140,000	-	-	-	-
Licenses & Permits	-	-	-	-	-
Charges For Service	-	-	-	751,154	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	16,800	9,000	-	-	19,000
Intergovernmental	-	-	-	-	-
Miscellaneous	-	20,000	-	-	-
Bond Proceeds	-	-	-	-	-
Contributions	-	-	-	-	-
Total Revenue	156,800	29,000	-	751,154	19,000
Transfers From Other Funds	-	-	-	39,534	285,000
Total Available Resources	156,800	29,000	-	790,688	304,000

EXPENDITURES

General Government	358,360	-	-	-	304,000
Finance	-	-	-	-	-
Public Works	-	-	-	-	-
Parks & Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Environmental & Neighborhood Services	-	56,000	-	-	-
Police Department	-	-	-	790,689	-
Fire Department	-	-	-	-	-
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Construction	-	-	-	-	-
Utility Services	-	-	-	-	-
Airport Services	-	-	-	-	-
Insurance Coverage	-	-	-	-	-
Equipment Replacement	-	-	-	-	-
Rebates & Assignments	-	-	-	-	-
Total Expenditures	358,360	56,000	-	790,689	304,000
Transfers To Other Funds	-	-	-	-	-
Total Expenditures & Transfers	358,360	56,000	-	790,689	304,000
Revenue Over (Under) Expenditures	(201,560)	(27,000)	-	(1)	-
BEGINNING BALANCE	\$ 249,635	\$ 178,989	\$ 298,524	\$ 266,155	\$ 70,310
Reserved for Debt Service	-	-	-	-	-
Reserved for Self Insurance	-	-	-	-	-
Reserved for Capital Repairs	-	-	-	-	-
GAAP Accruals	-	-	-	-	-
END BUDGET BALANCE	\$ 48,075	\$ 151,989	\$ 298,524	\$ 266,154	\$ 70,310

**CITY OF SUGAR LAND
SUMMARY OF ALL FUNDS
FISCAL YEAR 2025
ADOPTED BUDGET**

REVENUES

Category Description						
	Opioid Settlement	Court Security	Court Tech	Truancy Prevention	Juror Fund	Law Enforcement
Property Taxes	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges For Service	-	35,500	30,000	-	-	-
Fines & Forfeitures	-	-	-	38,000	740	-
Interest Income	-	3,500	2,400	7,400	160	43,500
Intergovernmental	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Total Revenue	-	39,000	32,400	45,400	900	43,500
Transfers From Other Funds	-	-	-	-	-	-
Total Available Resources	-	39,000	32,400	45,400	900	43,500

EXPENDITURES

General Government	-	-	-	-	-	-
Finance	-	56,633	48,299	48,452	-	-
Public Works	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Environmental & Neighborhood Services	-	-	-	-	-	-
Police Department	13,579	-	-	-	-	31,000
Fire Department	13,579	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Utility Services	-	-	-	-	-	-
Airport Services	-	-	-	-	-	-
Insurance Coverage	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	-	-
Rebates & Assignments	-	-	-	-	-	-
Total Expenditures	27,158	56,633	48,299	48,452	-	31,000
Transfers To Other Funds	-	-	-	-	-	-
Total Expenditures & Transfers	27,158	56,633	48,299	48,452	-	31,000
Revenue Over (Under) Expenditures	(27,158)	(17,633)	(15,899)	(3,052)	900	12,500
BEGINNING BALANCE	\$ 27,159	\$ 66,133	\$ 56,294	\$ 157,517	\$ 3,444	\$ 847,658
Reserved for Debt Service	-	-	-	-	-	-
Reserved for Self Insurance	-	-	-	-	-	-
Reserved for Capital Repairs	-	-	-	-	-	-
GAAP Accruals	-	-	-	-	-	-
END BUDGET BALANCE	\$ 1	\$ 48,500	\$ 40,395	\$ 154,465	\$ 4,344	\$ 860,158

**CITY OF SUGAR LAND
SUMMARY OF ALL FUNDS
FISCAL YEAR 2025
ADOPTED BUDGET**

REVENUES

Category Description	SPA Debt Reduction	Total City	Component Units		TOTAL
			SLDC	SL4B	
Property Taxes	-	\$ 73,202,610	-	-	\$ 73,202,610
Sales Tax	-	52,637,756	8,734,295	8,734,295	70,106,346
Other Taxes	-	9,450,981	-	-	9,450,981
Licenses & Permits	-	3,919,000	-	-	3,919,000
Charges For Service	730,000	119,161,580	-	-	119,161,580
Fines & Forfeitures	-	1,279,740	-	-	1,279,740
Interest Income	105,000	14,452,032	600,000	500,000	15,552,032
Intergovernmental	-	14,256,360	1,221,980	146,678	15,625,018
Miscellaneous	-	7,608,499	30,000	80,000	7,718,499
Bond Proceeds	-	95,194,743	-	-	95,194,743
Contributions	-	56,368,257	-	-	56,368,257
Total Revenue	835,000	447,531,559	10,586,275	9,460,973	467,578,807
Transfers From Other Funds	-	96,130,517	-	-	96,130,517
Total Available Resources	835,000	543,662,076	10,586,275	9,460,973	563,709,324

EXPENDITURES

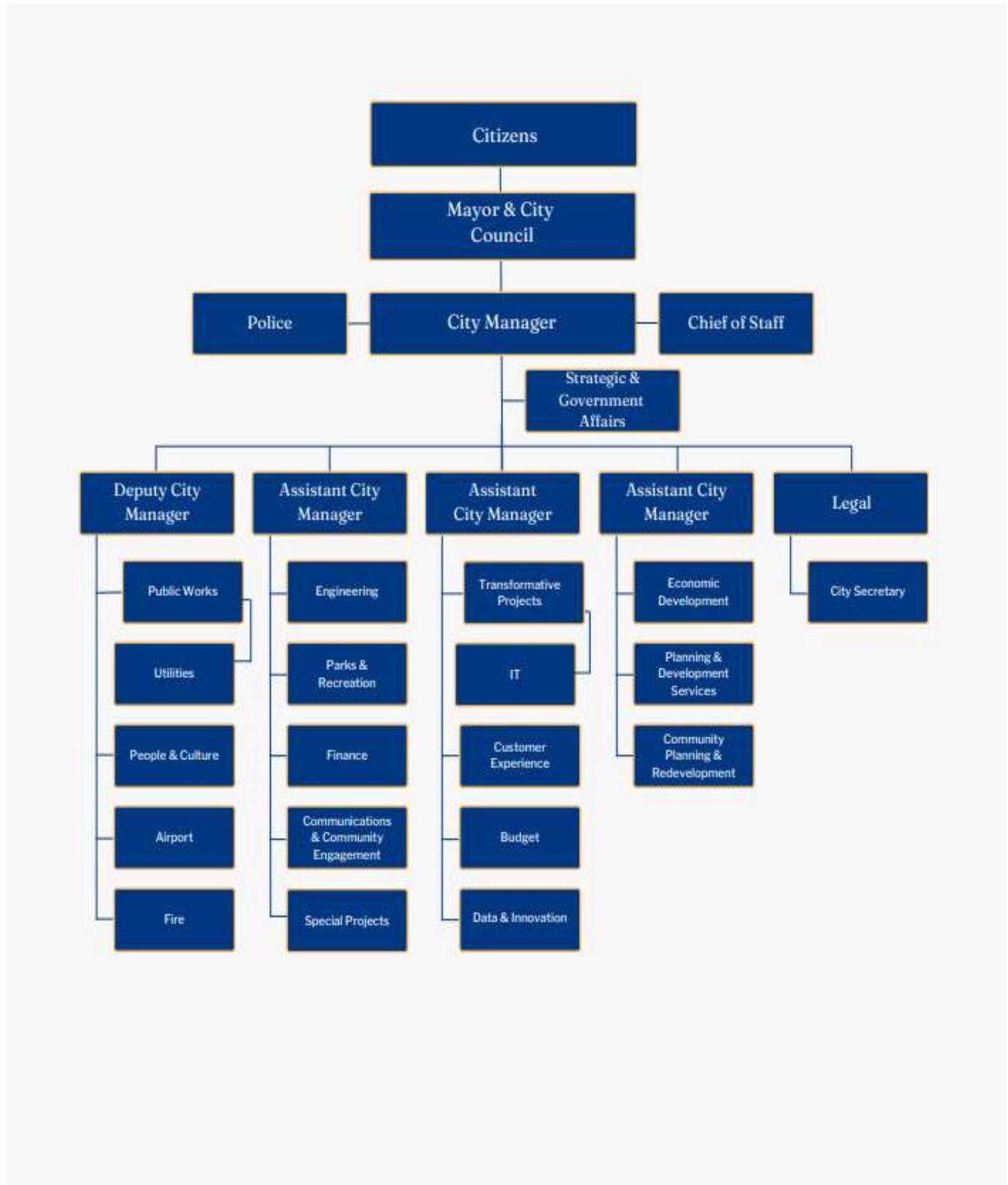
General Government	-	29,262,370	2,831,997	575,744	32,670,111
Finance	-	6,265,568	-	-	6,265,568
Public Works	-	12,287,293	-	-	12,287,293
Parks & Recreation	-	7,245,340	-	-	7,245,340
Community Development	-	7,983,385	-	-	7,983,385
Environmental & Neighborhood Services	-	21,120,043	-	-	21,120,043
Police Department	-	35,695,762	-	-	35,695,762
Fire Department	-	24,364,720	-	-	24,364,720
Debt Service	-	66,038,234	3,889,078	2,016,925	71,944,237
Other	-	962,644	5,000,000	6,637,500	12,600,144
Construction	-	159,740,804	-	-	159,740,804
Utility Services	-	36,687,213	-	-	36,687,213
Airport Services	-	23,410,985	-	-	23,410,985
Insurance Coverage	-	15,174,325	-	-	15,174,325
Equipment Replacement	-	4,184,400	-	-	4,184,400
Rebates & Assignments	-	2,375,578	-	-	2,375,578
Total Expenditures	-	452,798,665	11,721,075	9,230,169	473,749,909
Transfers To Other Funds	-	90,194,286	3,491,705	2,444,526	96,130,517
Total Expenditures & Transfers	-	542,992,951	15,212,780	11,674,695	569,880,427

Revenue Over (Under) Expenditures	835,000	669,124	(4,626,505)	(2,213,722)	(6,171,103)
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BEGINNING BALANCE	\$ 3,668,796	\$ 297,427,183	\$ 28,065,675	\$ 19,731,121	\$ 345,223,979
Reserved for Debt Service	-	(12,375,639)	(3,397,500)	(1,770,500)	(17,543,639)
Reserved for Self Insurance	-	(2,484,003)	-	-	(2,484,003)
Reserved for Capital Repairs	-	(3,170,894)	-	-	(3,170,894)
GAAP Accruals	-	(9,751,818)	(1,447,473)	(1,447,473)	(12,646,764)
END BUDGET BALANCE	\$ 4,503,796	\$ 270,313,954	\$ 18,594,197	\$ 14,299,426	\$ 303,207,577

City of Sugar Land Organizational Chart

As of October 1, 2024



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	Medical
SLB (Formerly Schlumberger) *	Energy
Memorial Hermann Sugar Land Hospital	Medical
Fluor Enterprises, Inc.*	Engineering
ChampionX	R & D Headquarters
Accredo Packaging, Inc.	Packaging and Containers
ABM Industries*	Facilities Services
QuVa Pharma Inc	Pharmaceutical

St. Luke's Hospital Sugar Land	Medical
Applied Optoelectronics, Inc.	Telecommunications
HCSS	Technology
Healix	Medical
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 89,996 jobs in 2024 (JobsEQ), Sugar Land is home to high-profile regional and international corporations housed in more than 32.3 million square feet of commercial space, including several 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.

In 2023, the Sugar Land Office of Economic Development and Tourism (SLOEDT) completed its Life Sciences Study with Newmark Consulting. As Life Sciences is one of Sugar Land's target industries, the Life Sciences Study analyzed Sugar Land's current position in the life sciences industry, including the identification of the City's most competitive industry segments. Overall, Newmark found that Sugar Land has many attributes for successful life sciences recruitment. However, Sugar Land's limited real estate options could hinder life sciences growth in the City. Newmark also proposed recommendations to strengthen the life sciences industry in Sugar Land, and staff will work to implement these recommendations.

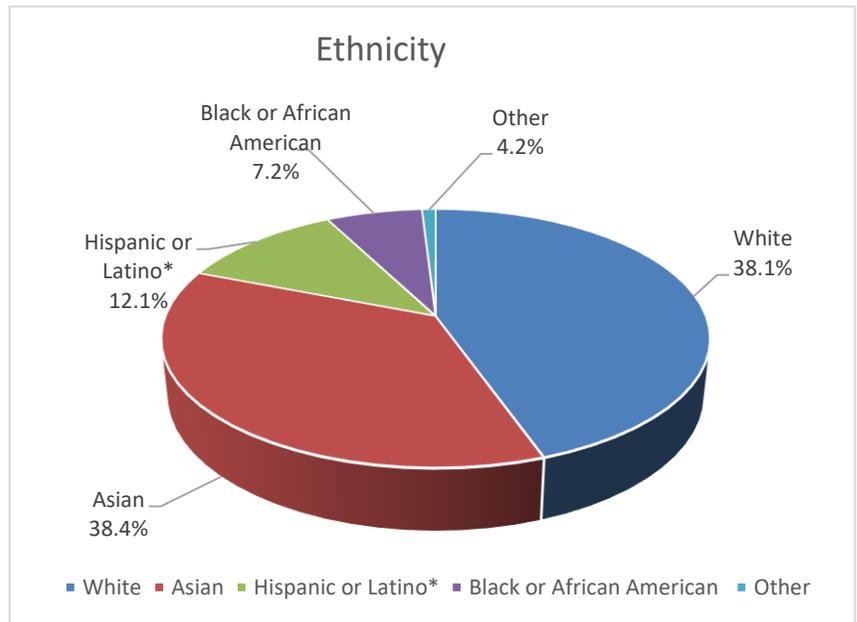
Sugar Land also uses innovative tools to maintain its strong economy. Sugar Land’s Office Retention Incentive program was launched in 2022. The goal of the incentive is to retain national and regional corporate headquarters in the City in a changing office market by offering \$6,000 per job. In 2023, SLOEDT used this incentive to retain Southwest Water Company. Southwest Water Company was founded in 1891, as the East Whittier Land & Water Company. They were formerly headquartered in Sugar Land, Texas, at 12535 Reed Road, in the Sugar Land Business Park. Their utility subsidiaries own and operate regulated water and wastewater systems serving over half a million residential and business customers in seven states: Alabama, California, Florida, Louisiana, Oregon, South Carolina, and Texas. In Sugar Land, they proposed an office lease within 41,114 square feet, in the former Minute Maid space at Sugar Land Town Square (SLTS). This project was facilitated by a \$1 million direct incentive, paid out over 2 years.

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 330,000 attendees in 2023 and had a total of 110 shows. 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, 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.

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

	FY22	FY23	FY24	FY25
Population (January 1st estimate)	118,498	111,026	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	871.8	916.5	912
Total Operating Budget	\$ 299.60 M	\$ 389.12 M	\$ 288 M	\$ 410 M
Fire Protection-Emergency Medical Services				
Number of Stations	7	7	7	7
Certified Firefighters	124	124	125	127
Calls for Service	10,500	10,652	10,704	10,920
Police Protection				
Number of Stations	1	1	1	1
Certified Police Officers	174	174	179	176
Calls for Service	76,300	72,200	76,000	76,250
Parks & Recreation				
Number of Parks	27	27	27	27
Park Acreage	2,454	2,455	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	20	20	17	18
Public Works				
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	74
Utilities				
Equivalent Single Family Connections	62,681	62,927	63,173	63,420
Water Produced (Million Gallons)	7,641	7,671	7,701	7,732
Wastewater Treated (Million Gallons)	4,050	4,065	4,081	3,785
Airport				
Gallons of Fuel Sold	3,269,707	4,119,902	4,231,816	4,265,384
Aircraft Served	13,440	15,056	18,593	15,696

Budget Process & Calendar

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 25th 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.

FY25 Budget Calendar

February	<ul style="list-style-type: none"> • Key issues identified and prioritized by City Management • Monitor State Legislature for potential impacts
March	<ul style="list-style-type: none"> • CIP Kick-Off • Budget Office prepares preliminary five-year forecast • City Manager develops budget message based on key issues
April	<ul style="list-style-type: none"> • Budget Office develops instructions and forms for budget preparation • Budget Office develops preliminary funding plan for five-year CIP
May	<ul style="list-style-type: none"> • Budget kick-off meeting: Directors and Managers <ul style="list-style-type: none"> - Introduce and distribute budget instructions - Line item allocation of budgets by departments - Departments prepare requests for additional funds • Budget Office develops preliminary funding plan for five-year CIP
June	<ul style="list-style-type: none"> • Budget Office reviews departmental budget submissions • Cost allocation plan updated • City Management reviews departmental budget submissions
July	<ul style="list-style-type: none"> • Review list of CIP projects with City Council • CIP project list finalized and fiscally constrained • Finalize five-year forecast • Review list of CIP projects with Planning & Zoning • Prepare proposed budget document, transmittal letter and budget filing presentations • July 30th: Proposed budget filed with City Council • Certified tax roll due from Central Appraisal District
August	<ul style="list-style-type: none"> • Council budget workshops (Thursday and Friday mornings) • Publish voter approval tax rate and proposed tax rates
September	<ul style="list-style-type: none"> • Final FY25 Budget Amendment Ordinance • Public hearing on proposed tax rate and budget • City Council adoption of FY25: <ul style="list-style-type: none"> ○ Annual budget, five-year CIP, compensation plan ○ City Council adopt 2025 tax rate • Approve Fee ordinance and PID assessment ordinance

Legal Requirements & Basis of Budgeting

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 25th 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 24-27 in May 2024. 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 a Trailblazer.

The City of Sugar Land has always been a trailblazing city, fearlessly forging new paths and surpassing expectations while delivering top-tier services to our residents, employees, and businesses.

We know that we cannot rely on accomplishments of the past to ensure future success. We aspire to continuously evolve, be ambitious and forward-thinking, and we are obsessed with making the world better.

In an effort to continuously push the City forward, we have developed a strategic framework for 2024 that has helped to inform the FY25 budget process.

This framework 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.

As we embark on our strategic planning efforts for 2025+ this framework will continue to evolve.

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.”

City Manager’s 2024 Strategic Plan: Linked to the Governing Body’s Strategic Outcome Areas, the City Manager’s Action Plan includes the organization’s internal Focus Area Objectives & Guiding Statements – along with our annual work plan of “All-In” Initiatives and their associated performance metrics.

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
- Creating places that welcome all

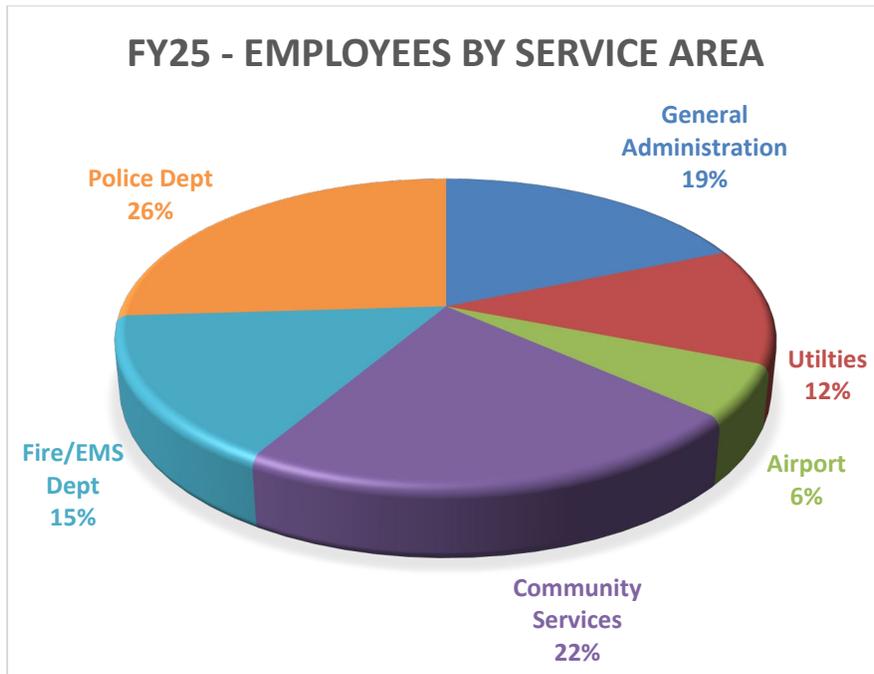
Staffing Levels

FY25 Budget

The number of budgeted Full Time Equivalent (FTE) positions in FY24 Budget totals 912.

Employees by Service Areas

The chart below illustrates the 912 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	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustments	FY25 Budget
Administrative Manager	1.00	-	-	-	-	-
Assistant to the City Manager	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
Executive Assistant	-	-	1.00	1.00	-	1.00
Executive Director	-	-	1.00	1.00	-	1.00
Management Analyst I - CM - P	-	2.00	(2.00)	-	-	-
Sr. Administrative Assistant - CM	-	1.00	-	1.00	-	1.00
Venue Coordinator	-	1.00	-	1.00	-	1.00
City Manager	3.00	7.00	(1.00)	6.00	-	6.00
Assistant City Manager	2.00	3.00	-	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)	-	-	-
Executive Assistant	2.00	2.00	1.00	3.00	-	3.00
Assistant City Managers	6.00	7.00	-	7.00	-	7.00
Agenda Coordinator	1.00	1.00	(1.00)	-	-	-
City Council Liaison	1.00	1.00	-	1.00	-	1.00
Executive Assistant	1.00	1.00	-	1.00	-	1.00
Temporary Help - CC	0.25	0.25	-	0.25	-	0.25
Mayor and City Council	3.25	3.25	(1.00)	2.25	-	2.25
Intergov'tl Relations Manager	1.00	1.00	-	1.00	-	1.00
Intergovernmental Relations	1.00	1.00	-	1.00	-	1.00
Director of Strategic and Government Affairs	-	-	1.00	1.00	-	1.00
Executive Assistant - P	-	-	1.00	1.00	-	1.00
Internal Communications Specialist	-	-	1.00	1.00	-	1.00
Management Analyst I - P	-	-	1.00	1.00	-	1.00
Management Analyst II - P	-	-	1.00	1.00	-	1.00
Strategic Initiatives Manager	-	-	1.00	1.00	-	1.00
Strategic and Government Affairs	-	-	6.00	6.00	-	6.00
Strategic and Government Affairs Total	4.25	4.25	5.00	9.25	-	9.25
Administrative Assistant - PT - P	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	-	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)	-	-	-
Information Process Technician	1.00	1.00	(1.00)	-	-	-
Public Information Analyst	-	-	1.00	1.00	-	1.00
Public Meeting Coordinator	-	-	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
City Secretary	9.00	9.50	1.00	10.50	-	10.50
Director of Public & Governmental Affairs	1.00	-	-	-	-	-
Public & Government Affairs Executive Assistant	1.00	-	-	-	-	-
Public & Government Affairs	2.00	-	-	-	-	-
311 Contact Center Ambassador II	-	2.00	(2.00)	-	-	-
311 Contact Center Ambassadors	-	3.00	3.00	6.00	-	6.00
311 Contact Center Ambassadors - P	-	2.00	(1.00)	1.00	-	1.00
311 Contact Center Ambassadors - PT	5.50	-	-	-	-	-
311 Contact Center Supervisor	1.00	1.00	-	1.00	-	1.00
311 Quality Assurance Coordinator	1.00	1.00	-	1.00	-	1.00
Administrative Coordinator - P	-	-	1.00	1.00	-	1.00
Customer Experience Administrator	-	-	1.00	1.00	-	1.00
Customer Service Manager	1.00	1.00	-	1.00	-	1.00
Director of Customer Experience	-	-	1.00	1.00	-	1.00
311 Contact Center	8.50	10.00	3.00	13.00	-	13.00
Community Engagement Coordinator	1.00	1.00	-	1.00	(1.00)	-
Communications and Community Engagement Assistant Director	-	-	1.00	1.00	-	1.00
Community Engagement Manager	1.00	1.00	-	1.00	-	1.00
Communications and Community Engagement Specialist - P	-	-	1.00	1.00	-	1.00
Public Affairs Strategist	1.00	1.00	(1.00)	-	-	-
Public Affairs	3.00	3.00	1.00	4.00	(1.00)	3.00
Assistant Communications Director	1.00	2.00	(1.00)	1.00	-	1.00
Communications & Community Engagement Director	-	1.00	-	1.00	-	1.00
Communications & Community Engagement Manager	-	-	1.00	1.00	-	1.00
Communications Director	1.00	-	-	-	-	-
Community Engagement Specialist	1.00	-	-	-	-	-
Content Strategist	1.00	1.00	(1.00)	-	-	-
Digital Communications Manager	1.00	-	-	-	-	-
Executive Media Producer	-	1.00	(1.00)	-	-	-
Senior Executive Media Producer	-	-	1.00	1.00	-	1.00
Digital Communications Manager, Video Production	1.00	-	-	-	-	-
AV Systems Technician	-	1.00	-	1.00	-	1.00
Digital Communications Manager, Web Branding	-	-	-	-	-	-
Multimedia Specialist - P	-	-	1.00	1.00	-	1.00
Public Affairs Strategist	-	-	1.00	1.00	-	1.00
Digital Communications Specialist	-	1.00	-	1.00	-	1.00
Digital Journalist	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
Communications and Community Engagement	10.00	10.00	1.00	11.00	-	11.00

Position Title	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustments	FY25 Budget
Administrative Manager	2.00	-	-	-	-	-
Administrative Coordinator - P&C	-	1.00	-	1.00	-	1.00
Assistant Director of HR	1.00	-	-	-	-	-
Assistant Director of People Development	-	1.00	-	1.00	-	1.00
Department Specialist	1.00	1.00	-	1.00	-	1.00
Deputy Director of People and Development	-	1.00	-	1.00	-	1.00
Director of Human Resources	1.00	-	-	-	-	-
Director of People and Culture	-	1.00	-	1.00	-	1.00
Employee Engagement & Wellness Coordinator - P	1.00	-	-	-	-	-
Employee Engagement & Wellness Manager	1.00	-	-	-	-	-
Engagement and Experience Coordinator - P	-	1.00	-	1.00	-	1.00
Health & Wellness Coordinator - P	-	1.00	-	1.00	-	1.00
HR Business Partner	3.00	-	-	-	-	-
HR Generalist - PT	-	-	0.50	0.50	-	0.50
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
People Success Partner - P	-	1.00	-	1.00	-	1.00
Recruitment Specialist	-	-	1.00	1.00	-	1.00
Risk Manager	1.00	-	-	-	-	-
Risk Mitigation Manager	-	1.00	-	1.00	-	1.00
Safety & Risk Coordinator	1.00	1.00	-	1.00	-	1.00
Sr. HR Business Partner	1.00	-	-	-	-	-
Temporary Help - HR	0.25	-	-	-	-	-
People and Culture	13.25	16.00	1.50	17.50	-	17.50
Administrative Manager	1.00	1.00	-	1.00	-	1.00
Assistant City Attorney	1.00	3.00	-	3.00	-	3.00
Assistant City Attorney - Prosecutor - P	3.00	1.00	-	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
City Attorney	7.00	7.00	-	7.00	-	7.00
Administrative Coordinator	1.00	1.00	-	1.00	-	1.00
Application Developer III	3.00	2.00	-	2.00	-	2.00
Business Automation Lead	-	1.00	-	1.00	-	1.00
Business Intelligence Lead	1.00	-	-	-	-	-
Business Systems Analyst	1.00	1.00	-	1.00	-	1.00
Business Systems Manager	-	-	1.00	1.00	-	1.00
Data Analyst - P	-	2.00	(2.00)	-	-	-
Data Engineer - 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
Enterprise Data Architect	-	1.00	(1.00)	-	-	-
Enterprise Data Architect Lead	-	-	1.00	1.00	-	1.00
G.I.S. Analyst	1.00	-	-	-	-	-
G.I.S. Specialist	2.00	3.00	-	3.00	-	3.00
IT Manager	3.00	3.00	(1.00)	2.00	-	2.00
IT Project Manager - ERP - P	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	4.00	-	4.00
Sr. G.I.S. Specialist	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	-	-	-	-	-
Information Technology	25.00	30.00	1.00	31.00	-	31.00
Administrative Manager	-	1.00	(1.00)	-	-	-
Assistant Data and Innovation Director	-	-	1.00	1.00	-	1.00
Assistant Innovation Director	-	1.00	(1.00)	-	-	-
Chief Data Officer	-	-	-	-	-	-
Chief Innovation Officer	1.00	-	-	-	-	-
Continuous Improvement Lead	1.00	1.00	-	1.00	-	1.00
Data and Performance Strategist - P	-	1.00	-	1.00	-	1.00
Data and Performance Strategist	-	2.00	1.00	3.00	-	3.00
Data Consultant	-	-	1.00	1.00	-	1.00
Data Program Manager - P	-	-	1.00	1.00	-	1.00
Director of Data and Innovation	-	1.00	-	1.00	-	1.00
Innovation Administrative Assistant - PT	0.50	0.50	(0.50)	-	-	-
Innovation Manager	2.00	1.00	-	1.00	-	1.00
Innovation Strategist	1.00	1.00	(1.00)	-	-	-
Management Analyst I - P	3.00	1.00	(1.00)	-	-	-
Performance Analyst	1.00	-	-	-	-	-
Sr. Administrative Assistant	-	-	1.00	1.00	-	1.00
Department of Data and Innovation	9.50	10.50	0.50	11.00	-	11.00
Administrative Assistant - P	-	1.00	-	1.00	-	1.00

Position Title	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustments	FY25 Budget
Administrative Manager	-	-	1.00	1.00	-	1.00
Assistant Dir. Of Economic Dev.	2.00	1.00	-	1.00	-	1.00
Business Development Associate	1.00	-	-	-	-	-
Business Development Manager	1.00	-	1.00	1.00	-	1.00
Community Development Coordinator	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	-	1.00
Cultural Arts Manager	1.00	1.00	-	1.00	-	1.00
Deputy Director of Economic Dev.	-	-	-	-	-	-
Director of Economic Development	1.00	1.00	(1.00)	-	-	-
Economic Dev Marketing Coordinator	-	0.50	(0.50)	-	-	-
Economic Development Assistant - P	1.00	-	-	-	-	-
Economic Development Coordinator	1.00	-	-	-	-	-
Economic Development Coordinator - P	1.00	1.00	-	1.00	-	1.00
Executive Assistant	1.00	-	-	-	-	-
Executive Director	-	-	1.00	1.00	-	1.00
Promotions Assistant - PT	-	0.25	-	0.25	-	0.25
Public/Private Partnership Manager	1.00	-	-	-	-	-
Sr. Business Development Manager	-	1.00	(1.00)	-	-	-
Sr. Administrative Coordinator	-	1.00	(1.00)	-	-	-
Sr. Development Manager	-	-	-	-	-	-
Sr. Marketing Manager	-	0.50	-	0.50	-	0.50
Temp Help - Eco Dev	-	-	0.25	0.25	-	0.25
Tourism & Visitor Services Manager	0.50	-	-	-	-	-
Tourism Marketing Associate	-	-	0.50	0.50	-	0.50
Visitor Service Specialist - PT	0.25	-	-	-	-	-
Visitor Services Supervisor	0.50	-	-	-	-	-
Economic Development	15.25	10.25	0.25	10.50	-	10.50
Budget & Strategy Analyst	1.00	1.00	(1.00)	-	-	-
Budget & Strategy Analyst - P	1.00	1.00	(1.00)	-	-	-
Budget & Strategy Manager	2.00	1.00	-	1.00	-	1.00
Assistant Director of Budget and Strategy	-	-	1.00	1.00	-	1.00
Director of Budget & Strategy	1.00	1.00	-	1.00	-	1.00
Executive Director	-	1.00	(1.00)	-	-	-
Sr. Budget & Strategy Analyst - P	-	1.00	-	1.00	-	1.00
Sr. Budget & Strategy Analyst	2.00	2.00	-	2.00	-	2.00
Budget & Strategy	7.00	8.00	(2.00)	6.00	-	6.00
General Government Total	121.50	132.25	6.25	138.50	(1.00)	137.50
Administrative Coordinator	-	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)	-	-	-
Director of Special 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	-	-	-	-	-
Finance Administration	5.00	7.00	(1.00)	6.00	-	6.00
Accountant II - P	-	2.00	(1.00)	1.00	-	1.00
Accounts Payable Coordinator	-	1.50	-	1.50	-	1.50
Accounts Payable Manager	-	1.00	-	1.00	-	1.00
Accounts Payable Specialist	1.50	-	-	-	-	-
Accounts Payable Supervisor	1.00	-	-	-	-	-
Accounting Manager	-	-	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	1.00	(1.00)	-	-	-
Payroll Manager	-	-	1.00	1.00	-	1.00
Principal Accountant - P	-	-	1.00	1.00	-	1.00
Principal Accountant	3.00	4.00	(1.00)	3.00	-	3.00
Purchasing Card Coordinator	-	1.00	-	1.00	-	1.00
Sr. Accountant - P	-	-	1.00	1.00	-	1.00
Sr. Accountant	2.00	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	-	-	-	-	-
Sr. Administrative Assistant	1.00	-	-	-	-	-
Accounting	13.50	16.50	-	16.50	-	16.50
Contracts Coordinator	2.00	-	-	-	-	-
Contracts Manager	1.00	-	-	-	-	-
Department Specialist	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
Purchasing	7.00	5.00	-	5.00	-	5.00

Position Title	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustments	FY25 Budget
Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Compliance Specialist	-	-	1.00	1.00	-	1.00
Compliance Collections Specialist	1.00	1.00	(1.00)	-	-	-
Compliance Supervisor	-	-	1.00	1.00	-	1.00
Compliance Collections Supervisor	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
Sr. Court Clerk	1.00	1.00	(1.00)	-	-	-
Court Clerk Supervisor	-	-	1.00	1.00	-	1.00
Juvenile Case Coordinator	-	-	1.00	1.00	(0.50)	0.50
Warrant Coordinator	1.00	1.00	-	1.00	-	1.00
Municipal Court	13.00	13.00	1.00	14.00	(0.50)	13.50
Finance Department Total	38.50	41.50	-	41.50	(0.50)	41.00
Administrative Manager	0.50	0.50	-	0.50	-	0.50
Assistant Director of Public Works	1.00	1.00	1.00	2.00	-	2.00
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	-	0.50
Public Works Administration	3.50	3.00	1.50	4.50	-	4.50
Crew Chief	5.00	5.00	-	5.00	-	5.00
Field Supervisor	3.00	3.00	-	3.00	-	3.00
General Maintenance Worker (I & II)	9.00	9.00	-	9.00	-	9.00
Operational Manager	-	-	-	-	-	-
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	-	-	-	-	-
Street & Drainage Maintenance	19.00	19.00	-	19.00	-	19.00
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	-	-	-	-	-
ROW Maintenance	20.00	21.00	-	21.00	-	21.00
City Traffic Engineer	1.00	1.00	-	1.00	-	1.00
Engineer (I)	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)	-	-	-
Traffic Operations Manager	1.00	-	-	-	-	-
Traffic Technician (I & II)	7.00	7.00	-	7.00	-	7.00
Traffic Operations	15.00	15.00	(2.00)	13.00	-	13.00
Public Works Total	57.50	58.00	(0.50)	57.50	-	57.50
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
Parks Administration	5.00	5.00	-	5.00	-	5.00
Crew Chief	4.00	4.00	-	4.00	-	4.00
Field Supervisor	1.00	1.00	1.00	2.00	-	2.00
General Maintenance Worker (I & II)	8.00	8.00	(1.00)	7.00	-	7.00
Park Ambassador - PT	0.50	-	-	-	-	-
Parks Development Coordinator - P	-	-	1.00	1.00	-	1.00
Parks Superintendent	1.00	1.00	-	1.00	-	1.00
Parks Development Manager	1.00	1.00	-	1.00	-	1.00
Parks Development	15.50	15.00	1.00	16.00	-	16.00
Event Coordinator	1.00	1.00	1.00	2.00	-	2.00
Event Coordinator - PT	0.50	1.00	(0.50)	0.50	-	0.50
Event Production Manager	1.00	1.00	-	1.00	-	1.00
Special Events	2.50	3.00	0.50	3.50	-	3.50
Administrative Assistant	1.00	-	-	-	-	-
Administrative Coordinator	1.00	-	-	-	-	-
Administrative Supervisor	1.00	1.00	-	1.00	-	1.00
Day Camp Counselor (temp/seasonal)	1.75	-	-	-	-	-
Day Camp Lead Counselor (temp/seasonal)	0.50	-	-	-	-	-
Day Camp Supervisor (temp/seasonal)	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)	-	-	-

Position Title	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustments	FY25 Budget
Recreation Specialist - PT	2.00	2.50	-	2.50	-	2.50
Recreation	8.50	6.50	(1.00)	5.50	-	5.50

Position Title	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustments	FY25 Budget
Administrative Assistant	-	-	-	-	-	-
Recreation Coordinator	1.00	1.00	-	1.00	-	1.00
Recreation Specialist - PT	0.50	1.00	-	1.00	-	1.00
Recreation Supervisor	1.00	1.00	-	1.00	-	1.00
Seniors Programs	2.50	3.00	-	3.00	-	3.00
Lead Camp Counselor - Seasonal	-	2.00	(2.00)	-	-	-
Park Ambassador - PT	1.80	1.50	-	1.50	-	1.50
Recreation Coordinator	1.00	1.00	-	1.00	-	1.00
Recreation Specialist - PT	-	-	0.50	0.50	(0.50)	-
Recreation Manager	1.00	-	1.00	1.00	-	1.00
Recreation Supervisor	1.00	1.00	-	1.00	-	1.00
Imperial Park Recreation Center	4.80	5.50	(0.50)	5.00	(0.50)	4.50
Parks & Recreation Total	38.80	38.00	-	38.00	(0.50)	37.50
Administrative Manager - PD&S	-	1.00	(1.00)	-	-	-
Executive Assistant	-	-	1.00	1.00	-	1.00
Director of Planning and Development Services	1.00	1.00	-	1.00	-	1.00
Planning & Development Services Administration	1.00	2.00	-	2.00	-	2.00
Assistant Director of Planning & Development	-	1.00	-	1.00	-	1.00
City Planner - Development	1.00	-	-	-	-	-
Development Coordinator	-	2.00	(1.00)	1.00	-	1.00
Development Planning Manager	-	-	1.00	1.00	-	1.00
Development Review Coordinator	2.00	-	-	-	-	-
GIS Planner	-	-	1.00	1.00	-	1.00
Planner I	1.00	1.00	-	1.00	-	1.00
Planner II	1.00	2.00	(2.00)	1.00	-	1.00
Senior Planner	-	-	1.00	1.00	-	1.00
Principal Planner	1.00	-	-	-	-	-
Temp Help - Planner	-	0.25	-	0.25	-	0.25
Planning & Development	6.00	6.25	-	7.25	-	7.25
Administrative Coordinator	1.00	-	-	-	-	-
Administrative Manager - Long Range Planning	-	-	-	-	-	-
Assistant Director of Planning & Development	-	-	-	-	-	-
City Planner - Long Range Plan	1.00	-	-	-	-	-
Long Range Planner	1.00	-	-	-	-	-
Planner II	1.00	-	-	-	-	-
Sr. Planner	2.00	-	-	-	-	-
Transportation & Long Range Planning	6.00	-	-	-	-	-
Administrative Manager	1.00	-	-	-	-	-
Development Services Experience Analyst	-	1.00	-	1.00	-	1.00
Deputy Building Official	1.00	-	-	-	-	-
Permit Coordinator	-	3.00	(1.00)	2.00	-	2.00
Permit Coordinator - P	-	1.00	-	1.00	-	1.00
Permits Supervisor	1.00	1.00	-	1.00	-	1.00
Permits Technician	5.00	-	-	-	-	-
Plans Examiner	1.00	-	-	-	-	-
Development Services Experience Manager	-	1.00	-	1.00	-	1.00
Program Manager - P	1.00	-	-	-	-	-
Sr. Permit Coordinator	-	2.00	1.00	3.00	-	3.00
Temporary Help	0.25	-	-	-	-	-
Permits	10.25	9.00	-	9.00	-	9.00
Building Inspector	2.00	-	-	-	-	-
Building Inspector Recruit	-	2.00	(2.00)	-	-	-
Building Inspector Recruit - P	-	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	6.00	-	6.00
Sr. Building Inspector	4.00	-	-	-	-	-
Inspections	7.00	10.00	-	10.00	-	10.00
Planning & Development Services Total	30.25	27.25	-	28.25	-	28.25
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 Development	-	2.00	-	2.00	-	2.00
Executive Assistant	-	-	1.00	1.00	-	1.00
Community Development Program Strategist	-	1.00	-	1.00	-	1.00
Long Range Planner	-	1.00	(1.00)	-	-	-
Planner II	-	1.00	(1.00)	-	-	-
Sr. Planner	-	1.00	1.00	2.00	-	2.00
Community Planning and Redevelopment	-	9.00	-	9.00	-	9.00
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

Position Title	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustments	FY25 Budget
Construction Manager	1.00	1.00	-	1.00	-	1.00
Engineer (I, II, III, IV)	3.00	3.00	1.00	4.00	-	4.00
Engineering Manager	1.00	2.00	-	2.00	-	2.00
Engineer I - Traffic	-	-	1.00	1.00	-	1.00
Traffic Engineering Manager	-	-	1.00	1.00	-	1.00
Manager, Vertical Construction	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	-	-	-	-	-
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	(1.00)	1.00	-	1.00
Transportation & Mobility Manager	-	-	1.00	1.00	-	1.00
Assistant City Engineer/Assistant Director	-	-	1.00	1.00	-	1.00
Temp Help - Sr. Project Manager	-	0.25	(0.25)	-	-	-
Transportation & Mobility Innovations Analyst	1.00	-	-	-	-	-
Transportation & Mobility Innovations Coordinator	-	1.00	(1.00)	-	-	-
Transportation & Mobility Innovations Manager	1.00	1.00	(1.00)	-	-	-
Engineering	24.00	25.25	1.75	27.00	-	27.00
Asset & Operations Manager	1.00	1.00	-	1.00	-	1.00
Asset Management	1.00	1.00	-	1.00	-	1.00
Engineering Total	25.00	26.25	1.75	28.00	-	28.00
Assistant Director of ENS	2.00	2.00	(2.00)	-	-	-
Assistant Director of Neighborhood Services	-	-	1.00	1.00	-	1.00
Director of Environmental & Neighborhood Services	1.00	1.00	(1.00)	-	-	-
ENS Administration	3.00	3.00	(2.00)	1.00	-	1.00
Administrative Assistant	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
Emergency Vehicle Technician in Training	-	-	1.00	1.00	-	1.00
Fleet Services Inventory/Data Analyst - P	-	-	1.00	1.00	-	1.00
Fleet Administrative Supervisor	-	-	1.00	1.00	-	1.00
Fleet Administrator	-	-	1.00	1.00	-	1.00
Fleet Inventory and Parts Clerk	-	1.00	(1.00)	-	-	-
Fleet Services Clerk	1.00	1.00	(1.00)	-	-	-
Fleet Services Manager	1.00	1.00	(1.00)	-	-	-
Quick Lube Technician	-	-	1.00	1.00	-	1.00
Vehicle Transporter - P	-	0.50	0.50	1.00	-	1.00
Fleet Services Supervisor	1.00	1.00	-	1.00	-	1.00
Fleet Services	9.00	11.50	2.50	14.00	-	14.00

Position Title	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustments	FY25 Budget
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)	-	-	-
Facility Services Technician - Temp	-	0.25	-	0.25	-	0.25
Facility Services Technician	2.00	2.00	2.00	4.00	-	4.00
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)	-	-	-
Sr. Facility Services Tech	4.00	4.00	1.00	5.00	-	5.00
Facilities Management	10.00	14.50	-	14.50	-	14.50
Administrative Coordinator	1.00	1.00	(1.00)	-	-	-
Administrative Supervisor	-	-	1.00	1.00	-	1.00
Animal Services Engagement Coordinator - P	-	1.00	-	1.00	-	1.00
Animal Services Manager - P	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	2.00	1.00	3.00	-	3.00
Kennel Technician - P	-	-	1.00	1.00	-	1.00
Kennel Technician - PT - P	1.50	0.50	1.00	1.50	-	1.50
Receptionist - P	-	1.00	-	1.00	-	1.00
Veterinarian - P	-	1.00	(0.50)	0.50	-	0.50
Veterinary Technician	1.00	1.00	1.00	2.00	-	2.00
Animal Services	11.50	15.50	3.50	19.00	-	19.00
Environmental Services Inspector	-	-	-	-	-	-
Stormwater Coordinator	-	-	-	-	-	-
Stormwater Management	-	-	-	-	-	-
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
Food Inspection	4.00	4.00	-	4.00	-	4.00
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	-	-	-	-	-
Code Enforcement	6.00	6.00	-	6.00	-	6.00
Code Compliance Coordinator	1.00	1.00	-	1.00	-	1.00
Code Enforcement Field Supervisor - P	-	1.00	-	1.00	-	1.00
Code Enforcement Inspector	1.00	-	1.00	1.00	(1.00)	-
Residential Rental Inspector	1.00	1.00	-	1.00	-	1.00
Rental Registration	3.00	3.00	1.00	4.00	(1.00)	3.00
Environmental and Neighborhood Services Total	46.50	57.50	5.00	62.50	(1.00)	61.50
Administrative Manager	0.50	0.50	(0.50)	-	-	-
Assistant Police Chief	2.00	2.00	1.00	3.00	-	3.00
Community Engagement and Media Administrator	-	-	1.00	1.00	-	1.00
Crime Analyst	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	-	-	-	-	-
Police Administration	7.50	6.50	1.50	8.00	-	8.00
Administrative Assistant	1.00	-	-	-	-	-
Administrative Coordinator	-	1.00	-	1.00	-	1.00
Administrative Manager	0.50	0.50	(0.50)	-	-	-
Background Investigator	-	-	1.00	1.00	-	1.00
Police Officer - Motorcycle	-	8.00	(8.00)	-	-	-
Police Captain	1.00	1.00	-	1.00	-	1.00
Records Manager	-	-	1.00	1.00	-	1.00
Records Specialist	-	-	5.00	5.00	-	5.00
Police Lieutenant	2.00	1.00	-	1.00	-	1.00
Police Officer	14.00	13.00	(3.00)	10.00	(3.00)	7.00
Police Sergeant	3.00	4.00	(2.00)	2.00	-	2.00
Support Services Bureau	21.50	28.50	(6.50)	22.00	(3.00)	19.00
Administrative Assistant	1.00	-	-	-	-	-
Department Specialist	-	1.00	-	1.00	-	1.00
Police Captain	1.00	1.00	-	1.00	-	1.00
Police Lieutenant	1.00	2.00	(1.00)	1.00	-	1.00
Police Sergeant	2.00	2.00	1.00	3.00	-	3.00
Police Officer	-	4.00	-	4.00	-	4.00
Records Clerk	5.00	5.00	(5.00)	-	-	-
Records Manager	1.00	1.00	(1.00)	-	-	-
Professional Services	11.00	16.00	(6.00)	10.00	-	10.00

Position Title	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Budget
Sr. Administrative Assistant	-	1.00	-	1.00	1.00
Administrative Assistant	1.00	-	-	-	-
Police Captain	1.00	1.00	-	1.00	1.00
Police Lieutenant	6.00	6.00	-	6.00	6.00
Police Officer	94.00	83.00	(8.00)	75.00	75.00
Police Officer - Motorcycle	-	-	-	-	-
Police Sergeant	19.00	18.00	(3.00)	15.00	15.00
Patrol	121.00	109.00	(11.00)	98.00	98.00
Sr. Administrative Assistant	-	1.00	-	1.00	1.00
Administrative Assistant	1.00	-	-	-	-
Crime Scene Technician	3.00	4.00	-	4.00	4.00
Finance Manager	-	-	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 Officer - Motorcycle	-	-	8.00	8.00	8.00
Police Officer	21.00	20.00	9.00	29.00	29.00
Police Sergeant	4.00	4.00	4.00	8.00	8.00
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
Criminal Investigations	33.00	34.00	23.00	57.00	57.00
Detention Officer	5.00	5.00	-	5.00	5.00
Police Sergeant	1.00	1.00	-	1.00	1.00
Detention Center	6.00	6.00	-	6.00	6.00
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	-	-	-	-
Public Safety Dispatch Manager	2.00	2.00	-	2.00	2.00
Public Safety Dispatcher (I &II)	18.00	25.00	-	25.00	25.00
Public Safety Dispatch Recruit	6.50	-	-	-	-
Quality Assurance Coordinator	1.00	1.00	-	1.00	1.00
Public Safety Dispatch Total	34.50	35.00	-	35.00	35.00
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
Emergency Management	2.00	3.00	-	3.00	3.00
Police Department Total	236.50	238.00	1.00	239.00	(3.00)
Administrative Assistant	2.00	-	-	-	-
Administrative Coordinator	1.00	2.00	-	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
Fire Administration	8.00	8.00	-	8.00	8.00

Position Title	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustments	FY25 Budget
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	5.00	-	5.00	-	5.00
Fire Driver	21.00	21.00	-	21.00	-	21.00
Fire Lieutenant	23.00	23.00	-	23.00	(2.00)	21.00
Firefighter	69.00	69.00	4.00	73.00	1.00	74.00
Emergency Services	124.00	125.00	4.00	129.00	(1.00)	128.00
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	5.00	-	5.00	(1.00)	4.00
Prevention	8.00	7.00	-	7.00	(1.00)	6.00
Fire/EMS Department Total	140.00	140.00	4.00	144.00	(2.00)	142.00
GENERAL FUND	734.55	758.75	17.50	777.25	(8.00)	769.25
LESS PROGRAM EMPLOYEES	(16.50)	(36.50)	(4.00)	(38.50)	-	(38.50)
LESS TEMPORARY POSITIONS	(3.25)	(3.25)	2.00	(1.25)	-	(1.25)
GENERAL FUND NET FTE	714.80	719.00	15.50	737.50	(8.00)	729.50
Police Officer	-	-	-	-	-	-
Court Security	-	-	-	-	-	-
COURT SECURITY FUND	-	-	-	-	-	-
Grants Officer - P	1.00	-	-	-	-	-
Finance Administration	1.00	-	-	-	-	-
ARPA Fund	1.00	-	-	-	-	-
Destination Event Coordinator - PT	0.50	-	-	-	-	-
SPECIAL EVENTS	0.50	-	-	-	-	-
Cultural Arts Manager	-	-	-	-	-	-
Destination Event Coordinator - PT	-	-	-	-	-	-
Economic Dev Marketing Coordinator	-	0.50	(0.50)	-	-	-
Sr. Marketing Manager	-	0.50	-	0.50	-	0.50
Promotions Assistant - PT	-	0.25	-	0.25	-	0.25
Tourism Marketing Associate	-	-	0.50	0.50	-	0.50
Visitor Service Specialist - PT	0.75	-	-	-	-	-
Visitor Services Supervisor	0.50	-	-	-	-	-
Convention & Visitors Bureau	1.25	1.25	-	1.25	-	1.25
Assistant Director of Economic Development	-	-	-	-	-	-
Destination Event Coordinator - PT	-	-	0.50	0.50	-	0.50
Sales & Event Coordinator	-	1.00	(1.00)	-	-	-
Sales & Event Coordinator - P	-	-	1.00	1.00	-	1.00
Sales & Event Manager	1.00	1.00	(1.00)	-	-	-
Tourism Administrator	-	-	1.00	1.00	-	1.00
Tourism & Servicing Specialist - PT	-	0.50	(0.50)	-	-	-
Tourism & Visitor Services Manager	0.50	-	-	-	-	-
Visitor Service Specialist - PT	-	-	-	-	-	-
Tourism Program	1.50	2.50	-	2.50	-	2.50
TOURISM FUND	2.75	3.75	-	3.75	-	3.75
Police Officer	-	-	6.00	6.00	-	6.00
Police Sergeant	-	-	1.00	1.00	-	1.00
CONTRACT POLICING FUND	-	-	7.00	7.00	-	7.00
SPECIAL REVENUE FUNDS	4.25	3.75	7.00	10.75	-	10.75
Administrative Manager	0.50	0.50	-	0.50	-	0.50
Director of Utilities	-	-	1.00	1.00	-	1.00
Assistant Director of Public Works	1.00	2.00	(1.00)	1.00	-	1.00
Budget Analyst/Department Analyst	-	-	1.00	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	-	0.50
Sr. Administrative Assistant - P	-	-	1.00	1.00	-	1.00
Sr. Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Utility Administration	4.50	6.00	2.50	8.50	-	8.50
Crew Chief	5.00	5.00	-	5.00	-	5.00
Engineer I	1.00	1.00	-	1.00	-	1.00
Water Operation Manager	-	-	0.50	0.50	-	0.50
Facility Operations Manager	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
Water Distribution	14.50	14.50	-	14.50	-	14.50

Position Title	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustments	FY25 Budget
Field Supervisor	1.50	2.50	-	2.50	-	2.50
I & C Technician	0.50	0.50	-	0.50	-	0.50
Lead Utilities Operator	2.00	1.00	-	1.00	-	1.00
Utilities Operator	3.50	3.50	-	3.50	-	3.50
Water Production	7.50	7.50	-	7.50	-	7.50
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
Wastewater Collection	10.50	10.50	-	10.50	(0.50)	10.00
Crew Chief	1.00	1.00	-	1.00	-	1.00
Department Specialist	-	1.00	-	1.00	-	1.00
Facility Operations Manager	-	-	-	-	-	-
Water Facilities Manager	-	-	1.00	1.00	-	1.00
Facility Support Specialist	1.00	-	-	-	-	-
Electrician	-	-	0.50	0.50	-	0.50
Field Supervisor	0.50	0.50	-	0.50	-	0.50
P&M Technician I	3.00	3.00	2.00	5.00	-	5.00
P&M Technician II	1.00	1.00	-	1.00	-	1.00
Utilities Operator	0.50	0.50	-	0.50	-	0.50
Wastewater Treatment	7.00	7.00	3.50	10.50	-	10.50
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
Customer Service	12.00	12.00	-	12.00	-	12.00
Lab Technician	0.50	0.50	-	0.50	-	0.50
Field Supervisor	1.00	1.00	1.00	2.00	-	2.00
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
Water Quality	7.50	7.50	1.00	8.50	-	8.50
Water Conservation Manager	1.00	1.00	-	1.00	-	1.00
Water Conservation	1.00	1.00	-	1.00	-	1.00
Administrative Supervisor	-	-	1.00	1.00	-	1.00
AMI Department Analyst	-	-	-	-	-	-
AMI Field Operations Manager	1.00	1.00	(1.00)	-	-	-
AMI Program Manager	1.00	1.00	(1.00)	-	-	-
Budget Analyst	-	-	-	-	-	-
Electrician	0.50	0.50	-	0.50	-	0.50
Electrician Apprentice - P	-	-	1.50	1.50	(1.50)	-
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	3.00	-	3.00	-	3.00
Mechanic	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	2.00	1.00	3.00	-	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
Surface Water	17.00	16.00	1.50	17.50	(1.50)	16.00
AMI Program Manager	-	-	1.00	1.00	-	1.00
AMI Field Operations Manager	-	-	1.00	1.00	-	1.00
AMI Program Analyst	-	-	1.00	1.00	-	1.00
AMI	-	-	3.00	3.00	-	3.00
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
Treasury	12.00	12.00	-	12.00	-	12.00
Utility System Fund Total	93.50	94.00	11.50	105.50	(2.00)	103.50

Position Title	FY23 Budget	FY24 Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustments	FY25 Budget
Administrative Assistant	1.00	1.00	(1.00)	-	-	-
Sr. Administrative Assistant	-	-	-	1.00	-	1.00
Administrative Coordinator	1.00	1.00	-	1.00	-	1.00
Airport Business Manager	1.00	1.00	(1.00)	-	-	-
Airport Leasing Coordinator	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
Executive Assistant - P	-	-	1.00	1.00	-	1.00
Finance Manager	-	-	1.00	1.00	-	1.00
Executive Director	-	-	1.00	1.00	-	1.00
Director of Aviation	1.00	1.00	(1.00)	-	-	-
Airport Administration	7.00	7.00	-	7.00	-	7.00
Airport Operations Agent	2.00	2.00	-	2.00	-	2.00
Airport Leasing Coordinator	-	-	1.00	1.00	-	1.00
Airport Operations Manager	-	-	1.00	1.00	-	1.00
Airport Operations Supervisor	1.00	1.00	(1.00)	-	-	-
Airfield Operations	3.00	3.00	1.00	4.00	-	4.00
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
Line Crew I	10.00	8.00	(1.00)	7.00	(1.00)	6.00
Line Crew II	4.00	4.00	1.00	5.00	(1.00)	4.00
Line Crew III	2.00	4.00	1.00	5.00	-	5.00
Line Crew Trainer	1.00	1.00	-	1.00	-	1.00
Line Services Manager	-	1.00	-	1.00	-	1.00
Line Services Superintendent	1.00	-	-	-	-	-
Line Supervisor	2.00	2.00	-	2.00	-	2.00
FBO Services	29.00	29.00	1.00	30.00	(2.00)	28.00
Café Attendant I	2.00	1.00	-	1.00	-	1.00
Café Attendant I - Temp	-	-	0.25	0.25	-	0.25
Café Attendant II	-	1.00	-	1.00	-	1.00
Café Supervisor	1.00	1.00	-	1.00	-	1.00
Café Select	3.00	3.00	0.25	3.25	-	3.25
Airfield & Facilities Manager	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
Maintenance & Operations	9.50	9.50	-	9.50	-	9.50
AIRPORT FUND	51.50	51.50	2.25	53.75	(2.00)	51.75
Environmental Coordinator	1.00	-	-	-	-	-
Environmental Manager	1.00	1.00	-	1.00	-	1.00
Environmental Operations Coordinator	-	1.00	-	1.00	-	1.00
Environmental Services Inspector	1.00	1.00	-	1.00	-	1.00
Administrative Supervisor	-	1.00	(0.50)	0.50	-	0.50
Environmental Services Outreach Coordinator	-	-	-	-	-	-
Solid Waste	3.00	4.00	(0.50)	3.50	-	3.50
SOLID WASTE FUND	3.00	4.00	(0.50)	3.50	-	3.50
Crew Chief	1.00	1.00	-	1.00	-	1.00
Operations Manager	1.00	1.00	(1.00)	-	-	-
Public Works Engineering Manager	-	-	1.00	1.00	-	1.00
General Maintenance Worker II	2.00	2.00	-	2.00	-	2.00
Storm Water Compliance Drainage	4.00	4.00	-	4.00	-	4.00
Administrative Supervisor	-	-	0.50	0.50	-	0.50
Environmental Services Inspector	1.00	1.00	-	1.00	-	1.00
Environmental Compliance Coordinator	-	1.00	-	1.00	-	1.00
Storm Water Coordinator	1.00	-	-	-	-	-
Environmental Compliance Inspector	-	-	1.00	1.00	-	1.00
Storm Water Compliance Inspector	-	1.00	(1.00)	-	-	-
Storm Water Compliance Management	2.00	3.00	0.50	3.50	-	3.50
STORM WATER FUND	6.00	7.00	0.50	7.50	-	7.50
TOTAL ENTERPRISE FUNDS	158.25	160.25	20.75	181.00	(4.00)	177.00
TOTAL ALL FUNDS	897.05	922.75	45.25	969.00	(12.00)	957.00
Less Program Employees	(19.50)	(38.50)	(8.50)	(45.00)	1.50	(43.50)
Less Temporary Positions	3.25	3.25	(1.75)	(1.50)	-	(1.50)
TOTAL FULL TIME EQUIVALENT	880.80	887.50	35.00	922.50	(10.50)	912.00

Property Taxes

The City’s property tax is levied each October 1st on the certified assessed value as of January 1st 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 FY25 the City expects to contribute \$648,093 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 FY25 the City expects to contribute \$916,544 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 FY25 the City expects to

contribute \$599,343 in property tax for TIRZ#4 at 50% participation.

Fiscal Year 2024

The total property tax collections for FY24 are projected to be \$69,220,282 or 98.5% of the adjusted levy, including all three TIRZs. Revenues are distributed between operations and maintenance (\$39,382,508), debt service (\$28,200,786), TIRZ # 1 (\$810,283), TIRZ #3 (\$798,797), and TIRZ #4 (\$549,325).

Fiscal Year 2025

The certified net assessed valuation of \$21,574,162,858 for tax year 2024 is \$1,495,763,515 or 7.45% greater than the 2023 adjusted tax roll, including values inside the TIRZs. Of the \$21.6 billion in taxable value, \$186.3 million is incremental value in TIRZ #1, \$263.4 million in TIRZ #3, and \$172.3 million in TIRZ #4. Taxes collected on the incremental value from each TIRZ will be allocated from the City. Net assessed residential value increased 6.39%, and net assessed commercial value increased by 5.41% over the 2023 adjusted tax roll, including new value. Based on the certified tax roll and the 2024 tax rate of \$0.35321 per \$100 of assessed value, the anticipated tax collections for FY25 are \$75,059,070 at a 98.5% collection rate or \$5,838,788 greater than FY24 projections including the three TIRZs. Based on the 98.5% collection rate, \$72,895,089 will remain with the City and \$2,163,981 will be conveyed to the three TIRZs.

The homestead exemption for tax year 2024 remains at 15%. The optional exemption for over-65 and disabled persons remains at \$70,000.

The overall adopted tax rate for tax year 2024 is \$0.35321. The allocation for tax year 2023 and 2024 tax rate is as follows:

	Tax Year 2023	%	Tax Year 2024	%
M&O	\$0.203962	58.27%	\$0.207172	58.65%
Debt Service	0.146038	41.73%	0.146038	41.35%
Total	\$0.350000	100.00%	\$0.353210	100.00%

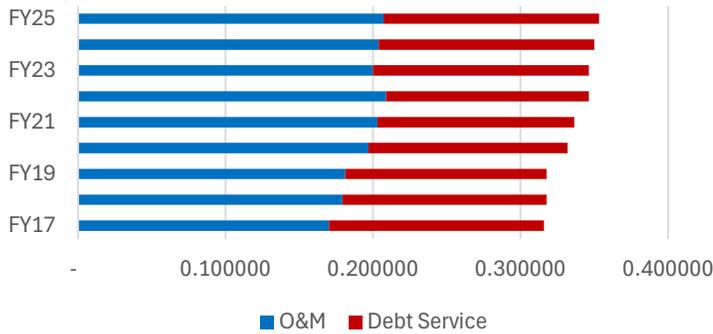
The required rates have been calculated and submitted to the governing body:

No New Revenue Tax Rate: \$0.347202
 Voter Approval Tax Rate: \$0.363457

Based on the average residential value of \$503,558 with a 15% homestead exemption at the adopted 2024 tax rate of \$0.353210, the average tax bill is \$1,512.

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

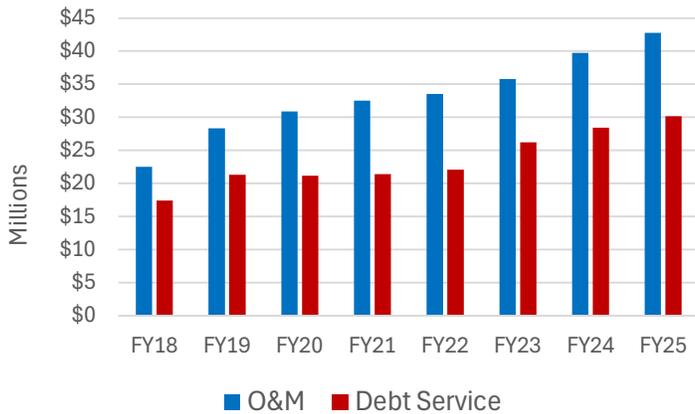
Tax Rate by Fiscal Year



In FY25 property taxes per capita, excluding TIRZ valuation, is approximately \$680*. Taxes per capita increased in FY25 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 #17	FY24	FY24	FY25	FY25	FY25
	FY23	Budget	YTD Projections	Base Budget	Changes	Budget
	Actual	Certified Levy	Adjusted Levy	Certified Levy		Certified Levy
Total Tax Levy:						
City Levy	\$62,052,623	\$69,175,650	\$67,935,243	\$73,332,602	672,565	\$74,005,167
TIRZ #1	935,265	975,637	955,005	651,983	5,980	657,963
TIRZ #3	727,260	841,187	820,237	922,045	8,456	930,502
TIRZ #4	491,773	575,656	563,913	602,940	5,530	608,470
Total Tax Levy @ 100%	64,206,921	71,568,131	70,274,398	75,509,570	692,531	76,202,101
Collection Rate 98.5%	63,243,817	70,494,609	69,220,282	74,376,927	682,143	75,059,070
Tax Revenue Allocation						
Maintenance	35,592,697	39,707,331	39,382,508	42,093,452	662,476	42,755,928
Debt	26,047,323	28,430,684	28,200,786	30,139,161	-	30,139,161
Total City Revenues	61,640,020	68,138,016	67,583,294	72,232,613	662,476	72,895,089
City TIRZ Participation						
TIRZ #1	934,703	961,003	810,283	642,203	5,890	648,093
TIRZ #3	723,292	828,569	798,797	908,215	8,330	916,544
TIRZ #4	476,211	567,021	549,325	593,896	5,447	599,343
BUDGETED TAX REVENUE	\$63,774,226	\$70,494,609	\$69,741,699	\$74,376,927	\$682,143	\$75,059,069
Tax Year						
	Suppl #17	2023 Certified	Supp # 12	2024 Certified	2024	2024 Certified
Net Assessed Value	\$18,530,135,870	\$20,448,037,445	20,078,399,343	\$21,574,162,858		\$21,574,162,858
TIRZ #1 Value @ 100%	(269,917,802)	(278,753,557)	(272,858,691)	(186,280,845)		(186,280,845)
TIRZ #3 Value @ 50%	(209,887,404)	(240,339,161)	(234,353,330)	(263,441,537)		(263,441,537)
TIRZ #4 Value @ 50%	(141,925,739)	(164,473,199)	(161,117,874)	(172,268,536)		(172,268,536)
Taxable to City	17,908,404,925	19,764,471,528	19,410,069,449	20,952,171,941	-	20,952,171,941
Tax Rate Per \$100						
Maintenance	\$ 0.200061	\$ 0.203962	\$ 0.203962	\$ 0.203962	\$ 0.003210	\$ 0.207172
Debt	\$ 0.146439	\$ 0.146038	\$ 0.146038	\$ 0.146038	\$	\$ 0.146038
Total Tax Rate	\$ 0.346500	\$ 0.350000	\$ 0.350000	\$ 0.350000	\$ 0.003210	\$ 0.353210
Tax Rate Split:						
Maintenance	57.74%	58.27%	58.27%	58.27%		58.65%
Debt	42.26%	41.73%	41.73%	41.73%		41.35%
Total	100.00%	100.00%	100.00%	100.00%		100.00%
Certified Levy - 100%	\$64,206,921	\$71,568,131	\$70,274,398	\$75,509,570	\$692,531	\$76,202,101

CITY OF SUGAR LAND
FISCAL YEAR 2025 BUDGET
ANALYSIS OF PRELIMINARY TAX ROLL

Tax Year	Supp # 12		Certified		% Change
	2023 FY24		2024 FY25		
No. of Items		52,006		49,868	-4.11%
Residential Property:					
Land	\$	2,793,280,095	\$	3,610,060,703	29.24%
Improvements		15,079,843,365		15,142,794,179	0.42%
Total Residential Property		17,873,123,460		18,752,854,883	4.92%
Commercial Property:					
Land		1,567,002,154		1,764,625,492	12.61%
Improvements		4,980,816,951		5,535,226,076	11.13%
Personal Property		1,843,575,960		1,893,420,657	2.70%
Total Commercial Property		8,391,395,065		9,193,272,225	9.56%
Agricultural Property		10,513,418		8,151,136	-22.47%
Automobiles		134,107,130		125,767,143	-6.22%
Total Market Value		26,409,139,073		28,080,045,387	6.33%
Productivity Loss		(10,373,650)		(8,037,866)	-22.52%
Homestead Cap Adjustment		(1,408,707,457)		(1,000,455,897)	-28.98%
Circuit Breaker Limit Cap Adjustment				(46,297,975)	
Exempt Properties		(1,801,424,717)		(2,217,947,710)	23.12%
Total Assessed Value		23,188,633,249		24,807,305,939	6.98%
Less:					
Homestead Exemptions		(2,026,955,772)		(2,160,520,734)	6.59%
Over 65 Exemptions		(760,040,394)		(754,076,806)	-0.78%
Disabled Persons Exemptions		(20,521,669)		(19,739,069)	-3.81%
Disabled Veterans Exemptions		(2,941,000)		(2,717,000)	-7.62%
Disabled Veterans 100%		(70,617,518)		(82,190,359)	16.39%
Disabled Veterans 100% Surviving Spouse		(4,865,874)		(5,211,632)	7.11%
First Responder Surviving Spouse		(218,548)		(240,403)	10.00%
Abatements		(106,212,030)		(101,615,889)	-4.33%
Pollution		(4,893,600)		(4,919,377)	0.53%
Personal Leased Vehicles		(106,481,276)		(98,140,985)	-7.83%
Prorated Exempt Property		(3,469,058)		(212,642)	-93.87%
Solar		(2,266,911)		(2,740,146)	20.88%
Disaster Exemption		-		-	
House Bill 366 Exemptions		(750,256)		(818,039)	9.03%
Total Exemptions		(3,110,233,906)		(3,233,143,080)	3.95%
Net Assessed Valuation (NAV)		20,078,399,343		21,574,162,858	7.45%
Less: TIRZ #1 Value @ 100%		(272,858,691)		(186,280,845)	-31.73%
Less: TIRZ #3 Value @ 50%		(234,353,330)		(263,441,537)	12.41%
Less: TIRZ #4 Value @ 50%		(161,117,874)		(172,268,536)	6.92%
Taxable Valuation to City	\$	19,410,069,449	\$	20,952,171,941	7.94%

**CITY OF SUGAR LAND
 PRINCIPAL TAXPAYERS
 2024 TOP TEN TAXPAYERS**

2024 Rank	Taxpayer	Type of Business	2024 Taxable Assessed Valuation	Percentage of Total Net Assessed Valuation
1	First Colony Mall LLC	Shopping Center	\$ 115,000,000	0.53%
2	LCFRE Sugar Land Town Square LLC	Mixed-Use Development	109,558,075	0.51%
3	Market Town Center Owner LLC	Shopping Center	90,065,156	0.42%
4	Bechtel Equipment Operations INC	Engineering/Construction	86,652,090	0.40%
5	Tusa HQ LLC	Manufacturing	78,450,756	0.36%
6	Centerpoint Energy Electric	Electric Utility	77,613,411	0.36%
7	Telfair Lofts Cedros LLC, et al	Multi Family Residential	75,091,430	0.35%
8	TPP 306 First Colony LLC	Real Estate	68,569,206	0.32%
9	AmerisourceBergen Drug co	Pharmacy/Medical	65,697,580	0.30%
10	API Realty LLC	Real Estate	65,572,348	0.30%
	Other		20,741,892,806	96.14%
	Total Net Assessed Valuation		\$ 21,574,162,858	100.00%

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 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 2024

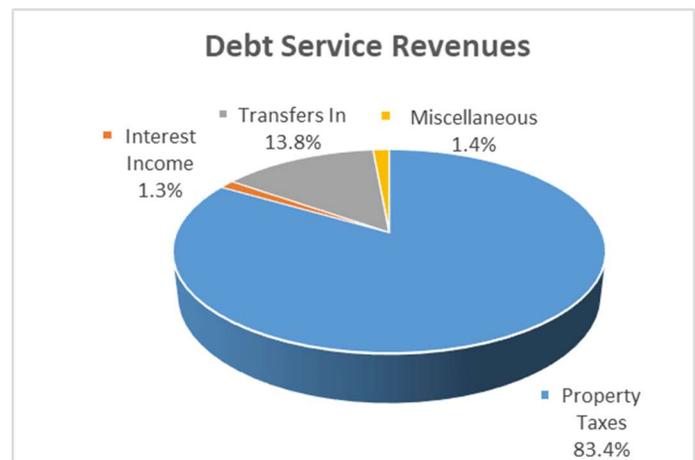
Revenues are projected at \$34,264,779, which includes \$27,914,021 in current and delinquent property taxes. Other funding sources include transfers from other funds of \$5,425,208, interest income of \$570,000, and other miscellaneous revenue of \$355,550. Transfers from other funds include transfers 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 \$31,568,512 which includes \$28,976,932 in debt service payments, \$49,000 for fiscal fees, \$2,284,210 for rebates to in-City MUDs and \$258,370 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 9/30/24 is projected to be \$11,698,022, which is \$8,800,329 over the fund balance policy requirement of 10% of annual debt service.

Fiscal Year 2025

Total revenues are budgeted for \$36,208,774. Funding from property taxes includes \$30,139,161 in current property taxes and \$60,300 in delinquent property taxes. Total property taxes of \$30,199,461 represents 83.4% of funding sources. Property tax revenues include the estimated impact of an approximately \$0.0032 increase in the nominal tax rate to implement 2019 GO bond projects. The exact tax rate distribution will be determined through the truth-in-taxation calculations. Interest earnings are estimated at \$477,600 for the year.



Miscellaneous revenues include reimbursement of 521,550 for debt service payment. 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 FY25 transfer from the Utility Fund totals \$3,567,094.

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 FY25 the Tourism fund will transfer \$1,344,281 to support these issues from hotel occupancy tax revenues.

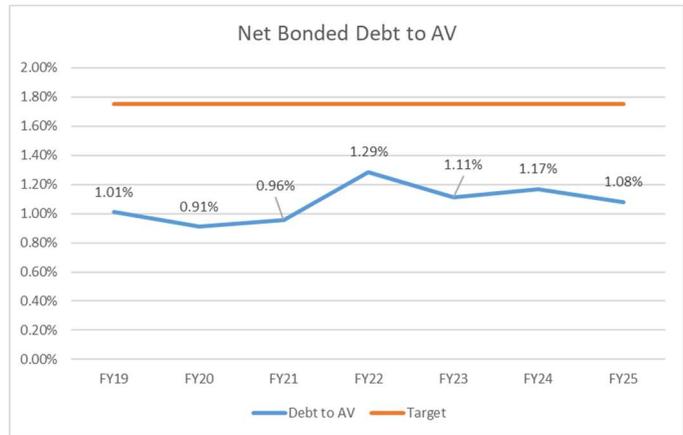
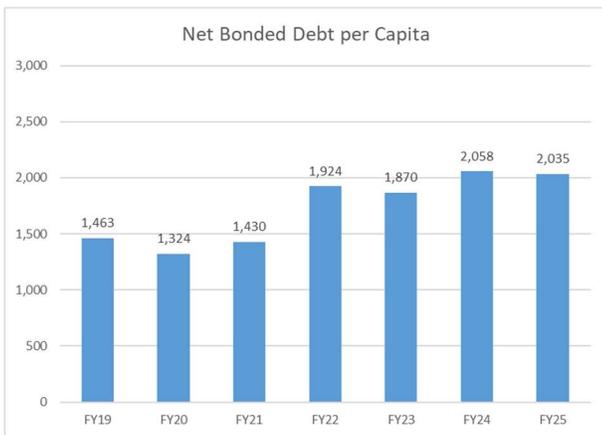
There is also a transfer in from the Enclave at River Park PID for \$98,788 to support debt issued for infrastructure in the development.

The debt service requirement on the current outstanding debt is \$30,750,699. The budget includes an additional \$2,470,500 to support debt payments for the planned issue of \$6,350,000 in remaining 2019 GO authorized bonds, and the 2024 GO bond election that are pending voter approval in November 2024 . Fiscal fees are budgeted at \$50,000.

Rebates to in-City MUDs and inter-fund transfers total \$2,375,578 based on the anticipated 2024 tax rate allocation and preliminary values in the MUDs. Transfer to the Airport for property taxes collected within its borders is \$210,472. Transfers to Enclave at River Park PID are estimated at \$39,777.

The budgeted ending fund balance at 9/30/25 is \$12,009,770 which is \$8,687,650 above the policy requirement of 10% of annual debt service requirements.

For FY25 the ratio of net bonded debt to taxable value is expected to decrease from 1.17% to 1.08%, 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 decreases from \$2,058 to \$2,035.



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 2024

Total revenues are projected at \$1,876,419. Lease revenue from the Ambassador Theatre Group for the Smart Financial Centre at Sugar Land is projected at \$1,776,719. Interest income is estimated at \$99,700.

Total debt service payments due in Fiscal Year 2024 are \$1,588,199. Fiscal fees are budgeted at \$825.

The projected ending fund balance at 9/30/24 is \$2,296,713.

Fiscal Year 2025

Total revenues are budgeted at \$2,090,332. Lease revenue from Lease revenue from the Ambassador Theatre Group for the Smart Financial Centre at Sugar Land is budgeted at \$2,000,332. Interest income is estimated at \$90,000.

Total debt service payments due in Fiscal Year 2025 are \$1,587,899. Payments are due in December and June. Fiscal fees are budgeted at \$825.

The budgeted fund balance at 9/30/25 is \$2,798,321.

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

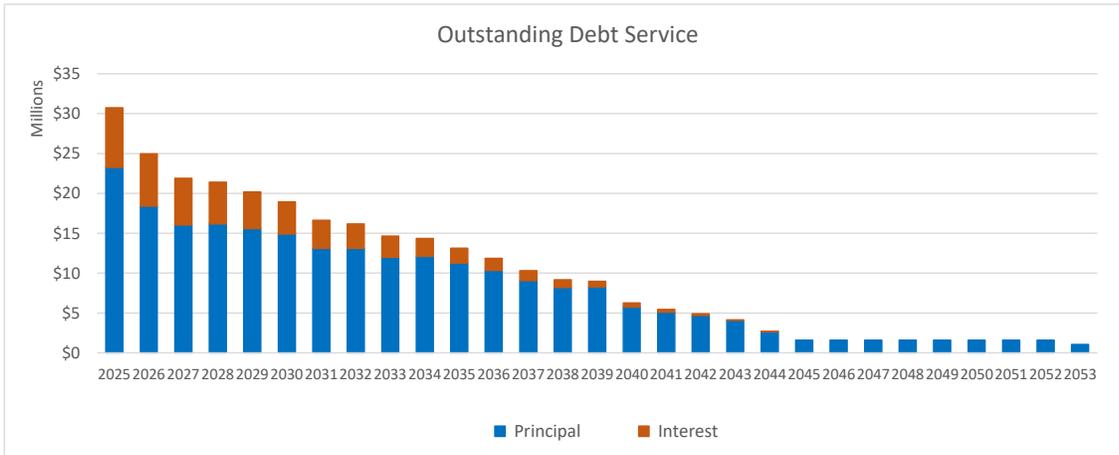
	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Current Property Tax	\$ 26,047,323	\$ 28,200,786	\$ 28,200,786	\$ 30,139,161	\$ -	\$ 30,139,161
Delinquent Property Taxes	(53,750)	(286,765)	(286,765)	60,300	-	60,300
Interest on Investments	453,725	570,000	570,000	477,600	-	477,600
Miscellaneous	-	355,550	355,550	521,550	-	521,550
Total Operating Revenues	26,466,393	28,839,571	28,839,571	31,198,611	-	31,198,611
From Utility Fund	4,228,005	3,984,695	3,984,695	3,567,094	-	3,567,094
From Tourism Fund	1,344,078	1,338,225	1,338,225	1,344,281	-	1,344,281
From PID	105,788	102,288	102,288	98,788	-	98,788
Total Transfers In	5,677,871	5,425,208	5,425,208	5,010,163	-	5,010,163
Total Revenues	32,144,264	34,264,779	34,264,779	36,208,774	-	36,208,774
EXPENDITURES						
Current Outstanding & New Debt	27,652,805	28,976,932	28,976,932	33,221,199	-	33,221,199
Issuance Costs/Fiscal Fees/Other	21,425	49,000	49,000	50,000	-	50,000
Total Debt Service	27,674,230	29,025,932	29,025,932	33,271,199	-	33,271,199
Rebates & Assignments	1,975,312	2,284,210	2,284,210	2,375,578	-	2,375,578
Transfers to Other Funds	242,776	258,370	258,370	250,249	-	250,249
Total Non-Operating Expenditures	2,218,088	2,542,580	2,542,580	2,625,827	-	2,625,827
Total Expenditures	29,892,318	31,568,512	31,568,512	35,897,026	-	35,897,026
CHANGE IN FUND BALANCE	2,251,945	2,696,267	2,696,267	311,748	-	311,748
FUND BALANCE - BEGINNING	6,749,809	9,001,755	9,001,755	11,698,022	-	11,698,022
FUND BALANCE - ENDING	\$ 9,001,755	\$ 11,698,022	\$ 11,698,022	\$ 12,009,770	\$ -	\$ 12,009,770
Policy Requirement	\$ 2,765,281	\$ 2,897,693	\$ 2,897,693	\$ 3,322,120	\$ -	\$ 3,322,120
Over/(Under) Policy	6,236,474	8,800,329	8,800,329	8,687,650	-	8,687,650
Policy Requirement	10%	10%	10%	10%	-	10%

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Rent	\$ 2,229,934	\$ 1,776,719	\$ 1,776,719	\$ 2,000,332	\$ -	\$ 2,000,332
Interest Income	66,279	99,700	99,700	90,000	-	90,000
Total Revenues	2,296,213	1,876,419	1,876,419	2,090,332	-	2,090,332
EXPENDITURES						
Current Outstanding & New Debt	1,592,599	1,588,199	1,588,199	1,587,899	-	1,587,899
Fiscal Fees/Other	750	825	825	825	-	825
Total Expenditures	1,593,349	1,589,024	1,589,024	1,588,724	-	1,588,724
Change in Fund Balance	702,864	287,395	287,395	501,608	-	501,608
Fund Balance - Beginning	1,445,140	2,009,318	2,009,318	2,296,713	-	2,296,713
Fund Balance - Ending	\$ 2,148,005	\$ 2,296,713	\$ 2,296,713	\$ 2,798,321	\$ -	\$ 2,798,321

Bond Debt Service
City of Sugar Land, Texas
All Outstanding Tax Supported Debt

FY Ended 9/30	Principal	Interest	Total
2025	23,253,243	7,497,456	30,750,699
2026	18,385,000	6,568,294	24,953,294
2027	16,025,000	5,868,303	21,893,303
2028	16,165,000	5,230,919	21,395,919
2029	15,570,000	4,620,316	20,190,316
2030	14,895,000	4,046,238	18,941,238
2031	13,095,000	3,537,269	16,632,269
2032	13,105,000	3,077,300	16,182,300
2033	11,995,000	2,653,884	14,648,884
2034	12,105,000	2,258,738	14,363,738
2035	11,265,000	1,874,497	13,139,497
2036	10,325,000	1,530,488	11,855,488
2037	9,070,000	1,234,481	10,304,481
2038	8,185,000	974,607	9,159,607
2039	8,260,000	727,728	8,987,728
2040	5,745,000	515,544	6,260,544
2041	5,100,000	356,481	5,456,481
2042	4,695,000	216,363	4,911,363
2043	4,060,000	95,363	4,155,363
2044	2,680,000	21,400	2,701,400
2045	1,610,000	-	1,610,000
2046	1,610,000	-	1,610,000
2047	1,610,000	-	1,610,000
2048	1,610,000	-	1,610,000
2049	1,610,000	-	1,610,000
2050	1,610,000	-	1,610,000
2051	1,610,000	-	1,610,000
2052	1,610,000	-	1,610,000
2053	1,060,000	-	1,060,000
Total All Issues	\$ 237,918,243	\$ 52,905,666	\$ 290,823,909



CITY OF SUGAR LAND
DEBT SERVICE REQUIREMENTS FOR FY25
OUTSTANDING BOND ISSUES

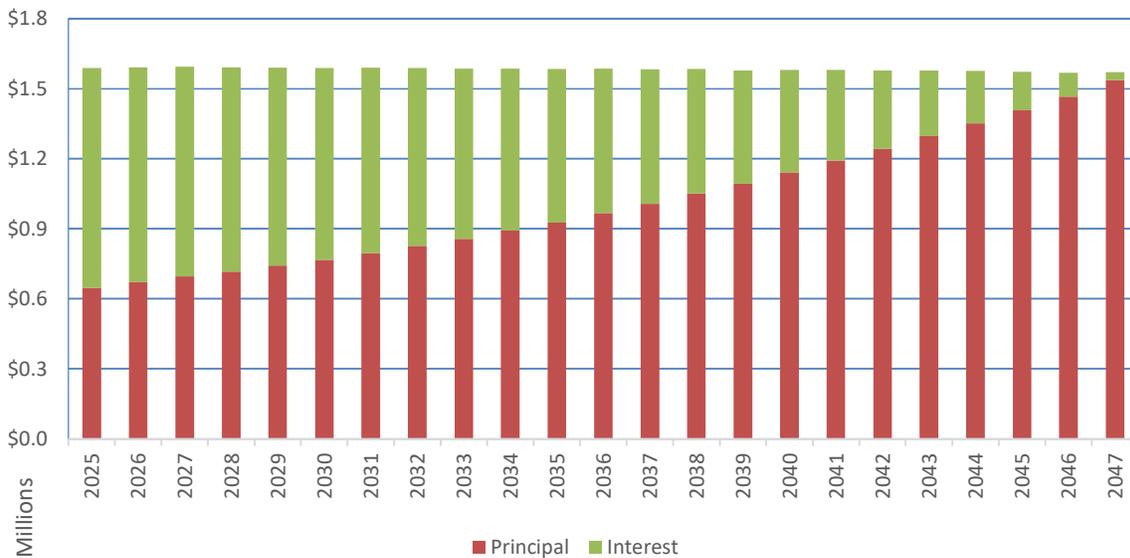
Year	Issue Description	Principal	Interest	Total
2013	Combination Tax and Revenue Certificates of Obligation, Series 2013	\$ 2,450,000	\$ 345,756	\$ 2,795,756
2014	Combination Tax and Revenue Certificates of Obligation, Series 2014	335,000	324,106	659,106
2014	General Obligation Refunding Bonds, Series 2014	810,000	39,450	849,450
2015	Combination Tax and Revenue Certificates of Obligation, Series 2015	725,000	317,581	1,042,581
2015	General Obligation Bonds, Series 2015	1,510,000	238,825	1,748,825
2015	Unlimited Tax Refunding Bonds, Series 2015	1,100,000	44,000	1,144,000
2015	General Obligation Refunding Bonds, Series 2015A	685,000	131,125	816,125
2016	Combination Tax and Revenue Certificates of Obligation, Series 2016	960,000	326,100	1,286,100
2016	General Obligation Refunding Bonds, Series 2016	2,825,000	373,725	3,198,725
2016	Unlimited Tax Refunding Bonds, Series 2016	1,035,000	31,050	1,066,050
2016	General Obligation Bonds, Series 2016A	380,000	132,250	512,250
2017	Combination Tax and Revenue Certificates of Obligation, Series 2017	955,000	445,150	1,400,150
2019	Combination Tax and Revenue Certificates of Obligation, Series 2019	1,105,000	572,056	1,677,056
2019	General Obligation Refunding Bonds, Series 2019	1,005,000	255,725	1,260,725
2019	Combination Tax and Revenue Certificates of Obligation, Series 2019A	650,000	401,369	1,051,369
2019	General Obligation Refunding and Improvement Bonds, Series 2019A	1,365,000	354,650	1,719,650
2021	General Obligation Refunding and Improvement Bonds, Series 2021A	653,243	284,281	937,524
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	557,750	1,197,750
2022	General Obligation Bonds, Series 2022A	1,390,000	1,205,375	2,595,375
2023	General Obligation Bonds, Series 2023	85,000	-	85,000
2023	Certificates of Obligation, Series 2023A	45,000	-	45,000
2024	General Obligation Bonds, Series 2024	520,000	539,765	1,059,765
2024	Certificates of Obligation, Series 2024	560,000	577,367	1,137,367
Total FY25 Debt Service- Outstanding Bonds		\$ 23,253,243	\$ 7,497,456	\$ 30,750,699

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

Year	Issue Description	Principal	Interest	Total
2013	Combination Tax and Revenue Certificates of Obligation, Series 2013	\$ 11,025,000	\$ 1,474,134	12,499,134
2014	Combination Tax and Revenue Certificates of Obligation, Series 2014	7,440,000	2,782,800	10,222,800
2014	General Obligation Refunding Bonds, Series 2014	1,290,000	49,050	1,339,050
2015	Combination Tax and Revenue Certificates of Obligation, Series 2015	9,635,000	1,825,497	11,460,497
2015	General Obligation Bonds, Series 2015	8,285,000	1,230,941	9,515,941
2015	Unlimited Tax Refunding Bonds, Series 2015	1,100,000	44,000	1,144,000
2015	General Obligation Refunding Bonds, Series 2015A	2,965,000	305,625	3,270,625
2016	Combination Tax and Revenue Certificates of Obligation, Series 2016	11,510,000	2,031,900	13,541,900
2016	General Obligation Refunding Bonds, Series 2016	9,275,000	791,325	10,066,325
2016	Unlimited Tax Refunding Bonds, Series 2016	1,035,000	31,050	1,066,050
2016	General Obligation Bonds, Series 2016A	4,535,000	817,475	5,352,475
2017	Combination Tax and Revenue Certificates of Obligation, Series 2017	12,375,000	2,714,975	15,089,975
2019	Combination Tax and Revenue Certificates of Obligation, Series 2019	14,410,000	3,858,272	18,268,272
2019	General Obligation Refunding Bonds, Series 2019	6,770,000	1,028,825	7,798,825
2019	Combination Tax and Revenue Certificates of Obligation, Series 2019A	12,670,000	3,093,297	15,763,297
2019	General Obligation Refunding and Improvement Bonds, Series 2019A	10,470,000	2,260,025	12,730,025
2021	General Obligation Refunding and Improvement Bonds Series 2021A	7,773,243	1,888,206	9,661,449
2021	General Obligation Bonds, Series 2021A	15,400,000	-	15,400,000
2022	Combination Tax and Surplus Revenue CO's, Series 2022	26,585,000	-	26,585,000
2022	General Obligation Bonds, Series 2022	11,475,000	5,153,350	16,628,350
2022	General Obligation Bonds, Series 2022A	26,400,000	11,381,213	37,781,213
2023	General Obligation Bonds, Series 2023	2,555,000	-	2,555,000
2023	Certificates of Obligation, Series 2023A	1,415,000	-	1,415,000
2024	General Obligation Bonds, Series 2024	10,345,000	4,836,740	15,181,740
2024	Certificates of Obligation, Series 2024	11,180,000	5,306,967	16,486,967
Total Debt Service- Outstanding Bonds		\$ 237,918,243	\$ 52,905,666	\$ 290,823,909

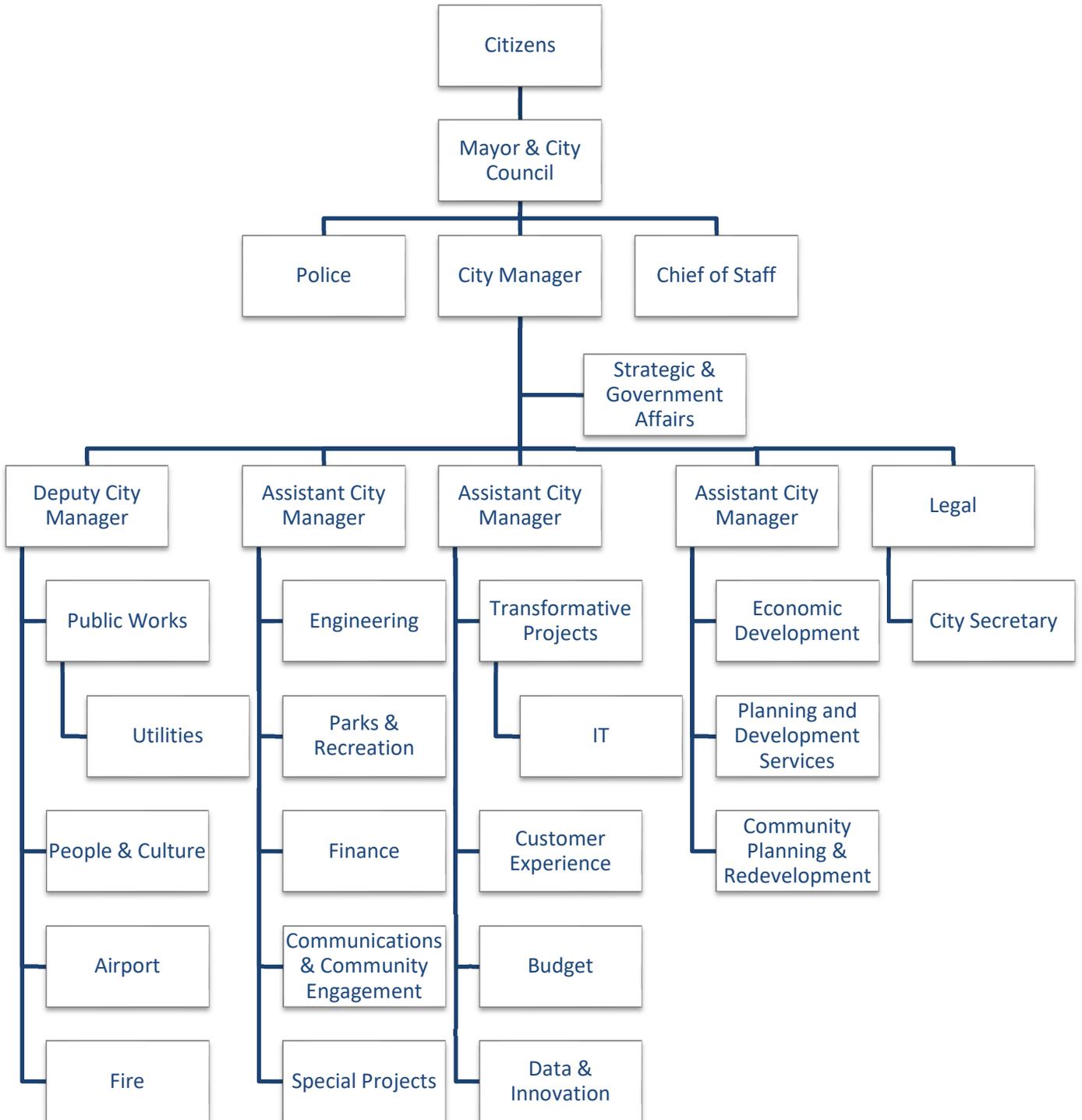
CITY OF SUGAR LAND
DEBT SERVICE REQUIREMENTS TO MATURITY
TOTAL OF ALL DEBT OUTSTANDING - TAXABLE CO'S

FY Ending September 30	Principal	Interest	Total
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
TOTAL	\$ 23,250,000	\$ 13,124,561	\$ 36,374,561



General Fund Organizational Chart

As of October 1, 2024



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 planning and redevelopment, 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 2024

Projected Revenues

Total revenues are projected to be \$122,852,305 and \$7,245,753 higher than the original budget. Property Taxes, are estimated to come in slightly higher than 0.03% to the original budget estimate. The City has seen consistent overperformance in Sales Tax collections when compared to budget, with collections projected to be \$52,481,293 which is \$4,181,643 higher than originally budgeted. Interest Income has also seen significant increases from budget, which is a result of conservative assumptions on investment yields coupled with a higher than anticipated beginning fund balance for FY24. Other sizable revenue streams such as Licenses & Permits and Charges for Services are also projected to come in higher than in the prior fiscal year and current budget.

Projected Expenditures

Total expenditures are projected to be \$129,818,170. General Fund departmental expenditures are expected to end the year within the current budget. Non-operating expenditures are projected to be \$11,582,396, which includes adjustments to insurance premium costs 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 \$40,846,805 as of September 30, 2024. This fund balance is \$13,516,502 over the policy requirement of 25% of recurring expenditures.

Fiscal Year 2025

Budgeted Revenues

FY25 budgeted revenues total \$125,863,500. The chart below shows a breakdown of General Fund revenues by type. Sales tax revenue of \$52,637,756 represents the largest portion of General Fund operating revenues at 42%. While sales tax revenue is a volatile revenue stream within the City's budget, frequent overperformance when compared to budgetary estimates warranted a reexamination of the policy on forecasting. To better align budgetary estimates and maximize potential funding capacity, revisions to the methodology outlined in the Financial Management Policy Statements were made to further incorporate the effect of changes in the price of goods and services and the forecasted growth in recurring revenues.

Property tax revenue from the operations and maintenance tax rate is budgeted at \$42,003,149. Property tax revenues include the estimated impact of an approximately \$0.00321 increase in the nominal tax rate to implement 2019 GO bond projects. The adopted M&O tax rate for Tax Year 2024 is \$0.207172

A total of \$7,670,490 are transferred into the General Fund. This includes transfers from the Utility System Fund, Solid Waste, and Airport Funds as reimbursements for cost allocated overhead costs. 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 \$6,422,000 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 \$3,919,000. Charges for services is budgeted at \$5,619,000 and includes facility rentals, animal adoptions, EMS billing, ETJ fire fees and other user fees. Remaining revenue totals \$6,592,105, which includes fines and forfeitures, intergovernmental, interest income, and other miscellaneous revenues.

Budgeted Expenditures

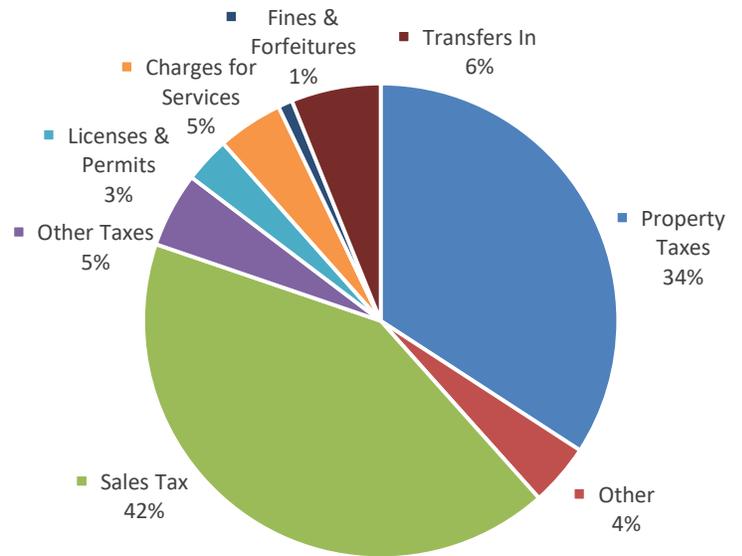
General Fund FY25 budgeted expenditures total \$134,276,098. Of this amount, \$128,957,367 is for departmental operating expenditures and \$5,318,731 is for non-departmental expenditures including transfers, rebates & assignments, and miscellaneous items.

The base budget this year is \$136,121,098. This funds personnel costs, which includes the financial impact of the recent changes to the City’s overall compensation philosophy and plan, as well as an estimated 5% merit pool for non-public safety employees and those not subject to the new grade/step advancements. The base budget also includes \$3,637,489 in base adjustments for increases in contracted services and the overall costs of delivering services. Changes to departmental expenditures total \$155,000 and consist of one-time funding for election and community engagement costs associated with the upcoming G.O. Bond and a reserve in funding for innovative pilots that may serve in identifying additional operational efficiencies for the organization.

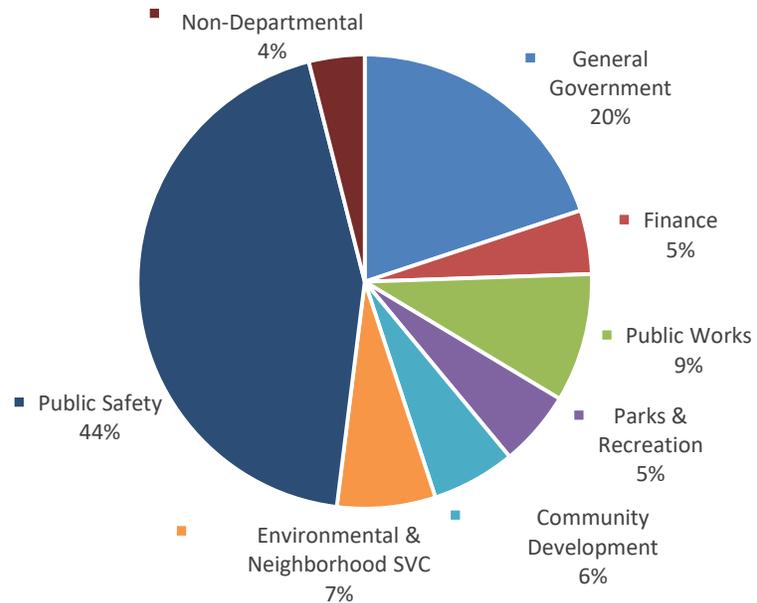
Budgeted Fund Balance

The ending fund balance of \$32,434,208 is \$1,554,305 greater than the fund balance policy requirement of 25% of recurring budgeted expenditures. The FY25 budget is anticipated to have \$8,412,598 in revenues under expenditures, drawing down fund balance over policy from FY24 as an available resource in funding the FY25 budgeted expenditures.

FY25 Revenues



FY25 Expenditures



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

	FY23	FY24	FY24	FY25	FY25	FY25
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Property Taxes	\$ 35,790,842	\$ 39,938,859	\$ 39,938,859	\$ 43,003,149	\$ -	\$ 43,003,149
Sales Tax	50,435,776	52,481,293	52,481,293	52,637,756	-	52,637,756
Other Taxes	6,266,320	6,347,000	6,347,000	6,422,000	-	6,422,000
Licenses & Permits	3,580,006	3,843,000	3,843,000	3,919,000	-	3,919,000
Charges for Services	4,787,391	5,515,000	5,515,000	5,619,000	-	5,619,000
Fines & Forfeitures	1,386,132	1,217,000	1,217,000	1,241,000	-	1,241,000
Other	777,163	1,650,514	1,650,514	955,000	-	955,000
Intergovernmental	1,457,211	1,611,669	1,611,669	1,656,105	-	1,656,105
Interest Income	2,558,954	2,686,000	2,686,000	2,740,000	-	2,740,000
Operating Revenues	107,039,795	115,290,335	115,290,335	118,193,010	-	118,193,010
Transfers In	7,363,791	7,561,970	7,561,970	7,670,490	-	7,670,490
Non-operating Revenues	7,363,791	7,561,970	7,561,970	7,670,490	-	7,670,490
Total Revenues	114,403,586	122,852,305	122,852,305	125,863,500	-	125,863,500
EXPENDITURES						
General Government	20,209,728	24,284,554	23,187,343	26,545,818	155,000	26,700,818
Finance	5,056,072	5,455,961	5,646,565	6,112,184	-	6,112,184
Public Works	11,762,117	11,932,700	11,848,943	12,287,293	-	12,287,293
Parks & Recreation	6,026,267	7,007,478	7,090,630	7,245,340	-	7,245,340
Community Development	5,704,111	7,559,738	7,752,787	7,983,385	-	7,983,385
Environmental & Neighborhood SVC	8,887,374	10,141,439	9,816,527	9,416,711	-	9,416,711
Police Department	26,152,599	27,872,211	27,363,669	30,781,978	-	30,781,978
Public Safety Dispatch	3,242,546	3,459,300	3,180,456	4,078,516	-	4,078,516
Fire Department	19,525,392	22,653,884	22,369,852	24,351,141	-	24,351,141
Expenditure Changes	-	-	-	-	-	-
Departmental Expenditures	106,566,206	120,367,265	118,256,774	128,802,367	155,000	128,957,367
Transfers to other Funds	2,726,669	3,786,185	3,786,185	3,277,375	-	3,277,375
Miscellaneous	1,449,413	2,458,009	4,585,000	500,000	(2,000,000)	(1,500,000)
Rebates & Assignments	2,715,573	3,190,211	3,190,211	3,541,356	-	3,541,356
Non-departmental Expenditures	6,891,655	9,434,405	11,561,396	7,318,731	(2,000,000)	5,318,731
Total Expenditures	113,457,861	129,801,670	129,818,170	136,121,098	(1,845,000)	134,276,098
Revenues Over/(Under) Expenditures	945,725	(6,949,365)	(6,965,865)	(10,257,598)	1,845,000	(8,412,598)
Fund Balance - Beginning	56,028,844	56,891,154	56,891,154	49,925,289	-	49,925,289
Accrued Sales/Franchise Taxes	(9,078,483)	(9,078,483)	(9,078,483)	(9,078,483)	-	(9,078,483)
Fund Balance - Ending	\$ 47,896,086	\$ 40,863,305	\$ 40,846,805	\$ 30,589,208	\$ 1,845,000	\$ 32,434,208
Ending Fund Balance- % of Oper Exp		37%	37%	25%		26%
Fund Balance - Requirement		\$ 27,326,179	\$ 27,330,304	\$ 30,879,903		\$ 30,879,903
Over / (Under) Policy		13,537,127	13,516,502	(290,695)		1,554,305

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

	FY23 Actuals	FY24 Budget	FY24 Projections	FY25 Budget	FY25 Budget
Legal Notice Publication Expenditures	12,508	20,000	20,000	20,000	-
Legislative Consultant Expenditures	179,100	64,600	64,600	64,600	-

**GENERAL FUND
SCHEDULE OF REVENUES**

Description	FY24		FY25			
	FY23 Actuals	Current Budget	FY24 Projections	Base Budget	FY25 Changes	FY25 Budget
Property Tax Current	\$ 35,592,697	\$ 39,707,331	\$ 39,707,331	\$ 42,755,928	\$ -	\$ 42,755,928
Property Tax Delinquent	(114,209)	39,707	39,707	42,756	-	42,756
Property Tax Penalty and Int	290,878	170,345	170,345	182,238	-	182,238
Property Tax Spec Inventory	21,476	21,476	21,476	22,227	-	22,227
Property Taxes	35,790,842	39,938,859	39,938,859	43,003,149	-	43,003,149
Sales Tax	50,435,776	52,481,293	52,481,293	52,637,756	-	52,637,756
Sales Tax	50,435,776	52,481,293	52,481,293	52,637,756	-	52,637,756
Other Tax Mixed Drink	700,292	731,000	731,000	746,000	-	746,000
Other Tax-Franchise Electric	4,117,966	4,309,000	4,309,000	4,309,000	-	4,309,000
Other Tax-Franchise Gas	535,124	457,000	457,000	500,000	-	500,000
Other Tax-Franchise Telecomm	114,250	104,000	104,000	106,000	-	106,000
Other Tax-Franchise Cable TV	741,868	688,000	688,000	702,000	-	702,000
Other Tax-Right of Way	56,820	58,000	58,000	59,000	-	59,000
Other Taxes	6,266,320	6,347,000	6,347,000	6,422,000	-	6,422,000
LP Building	1,935,019	2,113,000	2,113,000	2,155,000	-	2,155,000
LP Infrastructure Review	67,158	13,000	13,000	13,000	-	13,000
LP Electrical	156,541	164,000	164,000	167,000	-	167,000
LP Irrigation	8,699	12,000	12,000	12,000	-	12,000
LP Health	(1,329)	-	-	-	-	-
LP Food Health	417,045	400,000	400,000	408,000	-	408,000
LP HVAC	215,188	237,000	237,000	242,000	-	242,000
LP Late Fees	11,652	22,000	22,000	22,000	-	22,000
LP Liquor	24,360	35,000	35,000	36,000	-	36,000
LP Plat Fees	11,377	8,000	8,000	8,000	-	8,000
LP Plumbing	96,509	133,000	133,000	136,000	-	136,000
LP Reinspection Fees	513	4,000	4,000	4,000	-	4,000
LP Parking	368	-	-	-	-	-
LP Signs	23,233	27,000	27,000	28,000	-	28,000
LP Flood Zone Development	232	-	-	-	-	-
LP Contractor Registration	9,423	-	-	-	-	-
LP Right of Way	9,061	4,000	4,000	4,000	-	4,000
LP Other Fire Code	191,148	217,000	217,000	221,000	-	221,000
LP Solicitor	7,832	31,000	31,000	32,000	-	32,000
LP Land Disturbance Fee	2,431	1,000	1,000	1,000	-	1,000
LP Site Plan Fees	21,817	20,000	20,000	20,000	-	20,000
LP Zoning and Conditional Use	26,593	10,000	10,000	10,000	-	10,000
Penalties	-	-	-	-	-	-
LP Rental Inspection Fees	345,137	392,000	392,000	400,000	-	400,000
Licenses & Permits	3,580,006	3,843,000	3,843,000	3,919,000	-	3,919,000
Svs Chg Reproduction Copies	3,799	3,000	3,000	3,000	-	3,000
Lease Rev-ShareKayak	766	3,000	3,000	3,000	-	3,000
Svs Chg Swim Pool Admission	15,527	16,000	16,000	16,000	-	16,000
Svs Chg Facility Usage Cards	61,315	63,000	63,000	64,000	-	64,000
Svs Chg Swim Pool Rent	1,791	2,000	2,000	2,000	-	2,000
Svs Chg Building Rent	129,218	123,000	123,000	125,000	-	125,000
Svs Chg Community Event Recreat	5,735	41,000	41,000	42,000	-	42,000
Svs Chg Athletic Leagues	-	-	-	-	-	-
Svs Chg Pavilion Rent	60,885	56,000	56,000	57,000	-	57,000
Svs Chg Camp Programs	2,921	-	-	-	-	-
Svs Chgs from Engineering	500	-	-	-	-	-
Svs Chg Light Fees	27,550	40,000	40,000	41,000	-	41,000
Svs Chg Leisure Classes	161,962	229,000	229,000	229,000	-	229,000
Svs Chg Athletic Field Rent	17,755	14,000	14,000	14,000	-	14,000
Svs Chg Senior Programs	10,825	23,000	23,000	23,000	-	23,000
Svs Chg Animal Adoption	12,816	15,000	15,000	15,000	-	15,000
Svs Chg Animal Impound	739	2,000	2,000	2,000	-	2,000

**GENERAL FUND
SCHEDULE OF REVENUES**

Description	FY23	FY24	FY24	FY25	FY25	FY25
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
Svs Chg Food Mgr Certif Trg	417	1,000	1,000	1,000	-	1,000
Svs Chg False Alarm Fees	31,750	34,000	34,000	35,000	-	35,000
Svs Chg Accident Reports	3,150	3,000	3,000	3,000	-	3,000
Leased Facilities Premises	5,081	-	-	-	-	-
Lease Revenue GO APE	6,000	4,000	4,000	4,000	-	4,000
Svs Chg Finger Printing	3,340	3,000	3,000	3,000	-	3,000
Svs Chg Fire Protection Fees	1,297,972	1,314,000	1,314,000	1,340,000	-	1,340,000
Svs Chg EMS	2,925,578	3,526,000	3,526,000	3,597,000	-	3,597,000
Charges for Services	4,787,391	5,515,000	5,515,000	5,619,000	-	5,619,000
Fines Admin Court Fees	65,109	62,000	62,000	63,000	-	63,000
Fines City Portion DPS Fee	5,889	4,000	4,000	4,000	-	4,000
Fines Child Safety	147,299	134,000	134,000	137,000	-	137,000
Fines Commercial Vehicles	7,946	25,000	25,000	26,000	-	26,000
Fines Municipal Court	1,040,109	903,000	903,000	921,000	-	921,000
Fines Judicial Efficiency	1,423	1,000	1,000	1,000	-	1,000
Fines Warrants	104,068	70,000	70,000	71,000	-	71,000
Fines Online Convenience Fee	14,289	18,000	18,000	18,000	-	18,000
Fines & Forfeitures	1,386,132	1,217,000	1,217,000	1,241,000	-	1,241,000
Operating Contribution Nongov	153,321	336,514	336,514	386,000	-	386,000
Misc. Operating Revenue	61,759	141,000	141,000	57,000	-	57,000
Other Rev-Unclaimed Property	904	-	-	-	-	-
Other Rev-Insurance Recovery	350,517	856,000	856,000	300,000	-	300,000
OFS Sale of Cap Assets	17,403	15,000	15,000	15,000	-	15,000
OFS Sale of NonCap Assets	24,621	15,000	15,000	15,000	-	15,000
Reimbursements	168,654	287,000	287,000	182,000	-	182,000
Customer Over/Short	32	-	-	-	-	-
Cash Over/Short	(47)	-	-	-	-	-
Other	777,163	1,650,514	1,650,514	955,000	-	955,000
Operating Contribution Federal	122,995	440,000	440,000	346,982	-	346,982
Operating Contribution O. Gov	309,746	107,000	107,000	8,000	-	8,000
Intergov TIRZ 1	80,139	83,000	83,000	83,000	-	83,000
Intergov TIRZ 3	8,249	11,573	11,573	11,573	-	11,573
Intergov TIRZ 4	12,870	12,024	12,024	12,024	-	12,024
Intergov SL4B	923,212	958,072	958,072	1,194,526	-	1,194,526
Intergovernmental	1,457,211	1,611,669	1,611,669	1,656,105	-	1,656,105
Interest Earnings	2,297,572	2,686,000	2,686,000	2,740,000	-	2,740,000
Unrealized Gain/Loss Invest	261,381	-	-	-	-	-
Interest Income	2,558,954	2,686,000	2,686,000	2,740,000	-	2,740,000
Trf from 104 for Admin. Svcs	-	871,357	871,357	1,141,705	-	1,141,705
Trf in SLA	868,050	-	-	-	-	-
Svs Chg Fr Utility Fund	4,795,724	4,939,596	4,939,596	5,016,426	-	5,016,426
Svs Chg Fr Airport	1,202,581	1,238,658	1,238,658	1,000,000	-	1,000,000
Svs Chg Fr Solid Waste	197,436	203,359	203,359	203,359	-	203,359
Trf in Solid Waste	300,000	309,000	309,000	309,000	-	309,000
Transfers In	7,363,791	7,561,970	7,561,970	7,670,490	-	7,670,490
GRAND TOTAL	\$ 114,403,586	\$ 122,852,305	\$ 122,852,305	\$ 125,863,500	\$ -	\$ 125,863,500

**GENERAL FUND
SUMMARY OF EXPENDITURES**

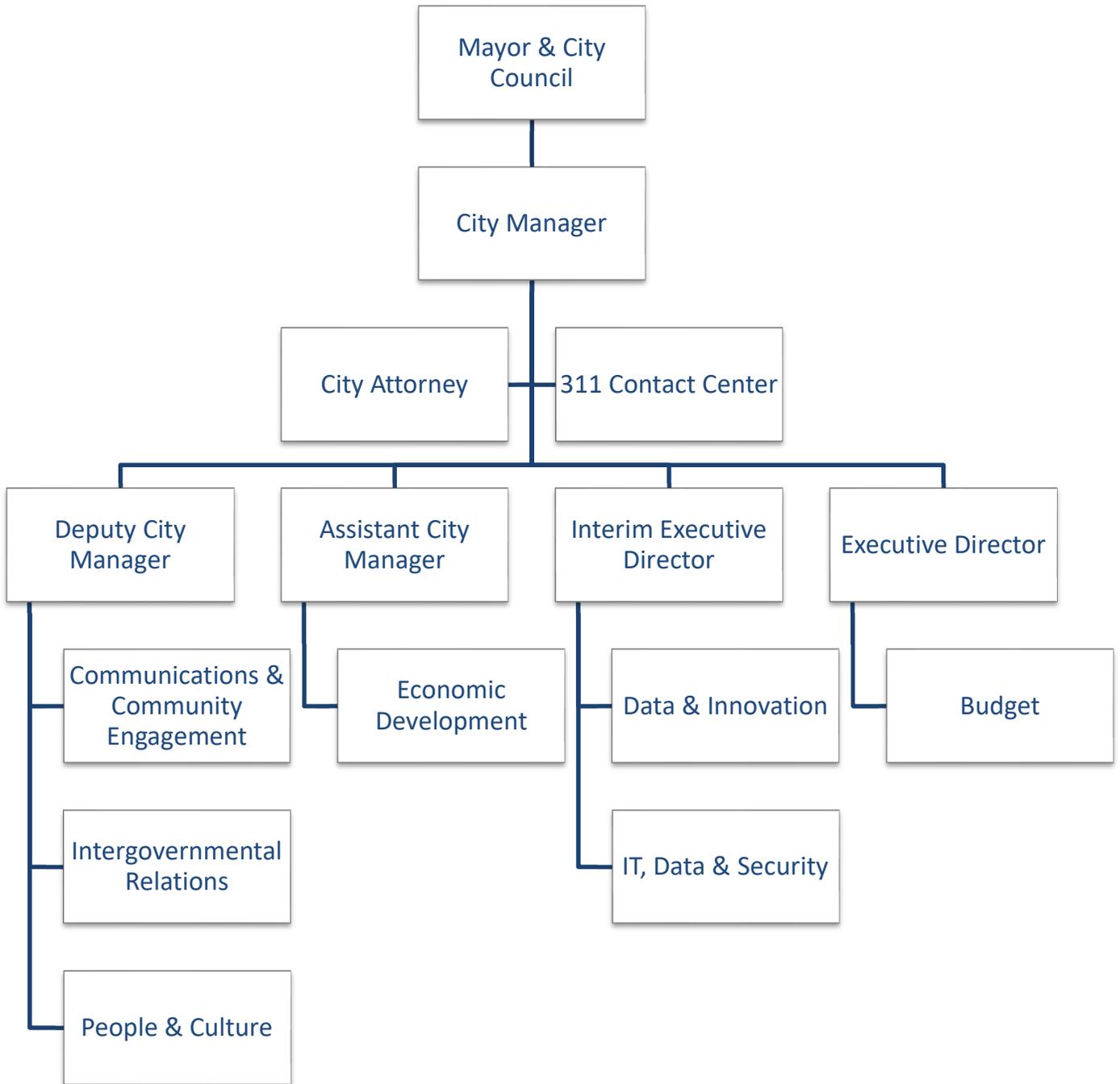
Description	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Mayor & City Council	\$ 506,823	\$ 554,955	\$ 583,745	\$ 578,543	\$ -	\$ 578,543
City Manager	1,183,485	1,304,208	1,262,914	1,343,905	-	1,343,905
Assistant City Managers	1,608,389	1,573,089	1,663,430	1,574,800	-	1,574,800
Emergency Management	414,634	482,785	373,194	494,806	-	494,806
Office of Intergovernmental Relations	345,893	258,801	272,469	287,973	-	287,973
Strategic and Government Affairs	170,337	567,199	399,781	799,228	-	799,228
Strategic Planning & Philanthropy	69	200	200	-	-	-
Budget & Strategy	1,013,195	944,019	1,202,083	1,094,631	-	1,094,631
City Secretary	935,214	986,230	1,051,913	1,865,984	25,000	1,890,984
Public Affairs	297,879	385,138	383,402	402,188	-	402,188
311 Contact Center	699,560	1,139,353	885,734	1,258,049	-	1,258,049
Community Engagement	1,086,604	1,390,099	1,293,796	1,651,121	30,000	1,681,121
People & Culture	1,960,257	2,258,132	1,830,813	1,973,718	-	1,973,718
Risk Management	213,938	330,610	283,933	314,753	-	314,753
Training and Development	-	200,000	200,000	532,618	-	532,618
City Attorney	1,119,937	1,321,312	1,315,540	1,311,937	-	1,311,937
Information Technology	5,628,009	6,628,720	6,438,325	7,455,872	-	7,455,872
Data and Innovation	778,551	1,440,906	1,536,055	1,487,159	100,000	1,587,159
What Works Cities	259,743	37,149	-	-	-	-
Economic Development	1,987,212	2,481,650	2,210,017	2,118,532	-	2,118,532
General Government	20,209,728	24,284,554	23,187,343	26,545,818	155,000	26,700,818
Finance Administration	1,782,494	1,919,725	1,933,650	1,919,697	-	1,919,697
Accounting	1,652,923	1,620,866	1,766,732	2,102,240	-	2,102,240
Purchasing	446,315	533,577	564,818	569,557	-	569,557
Municipal Court	1,174,340	1,381,794	1,381,366	1,520,690	-	1,520,690
Finance	5,056,072	5,455,961	5,646,565	6,112,184	-	6,112,184
Public Works Administration	531,793	682,592	524,146	809,894	-	809,894
Street & Drainage Maintenance	4,171,076	4,258,984	4,115,135	4,078,511	-	4,078,511
ROW Maintenance	2,466,890	2,492,827	2,623,794	2,934,553	-	2,934,553
Traffic Operations	4,592,359	4,498,297	4,585,868	4,464,335	-	4,464,335
Public Works	11,762,117	11,932,700	11,848,943	12,287,293	-	12,287,293
Parks Administration	690,711	956,663	1,026,986	804,928	-	804,928
Development & Maintenance	3,379,332	3,705,295	3,719,714	3,931,501	-	3,931,501
Special Events	738,961	888,577	849,574	929,601	-	929,601
Recreation & Athletics	587,467	837,340	758,619	845,022	-	845,022
Senior Programs	315,469	298,478	336,731	347,328	-	347,328
Imperial Park	314,326	321,124	399,007	386,960	-	386,960
Parks & Recreation	6,026,267	7,007,478	7,090,630	7,245,340	-	7,245,340
Planning Administration	219,612	288,728	338,320	343,020	-	343,020
Planning & Development	469,715	952,291	1,175,656	843,296	-	843,296
Long Range Planning	531,165	317,995	333,927	386,876	-	386,876
Permits	957,878	1,140,114	742,720	1,232,176	-	1,232,176
Inspections	508,733	860,654	1,013,780	799,237	-	799,237
City Engineer	3,007,337	3,870,873	4,053,864	4,246,138	-	4,246,138
Asset Management	9,671	129,082	94,520	132,642	-	132,642
Community Development	5,704,111	7,559,738	7,752,787	7,983,385	-	7,983,385
ENS Administration	537,797	454,146	566,586	179,133	-	179,133
Fleet Services	1,262,564	1,483,389	1,373,582	1,681,959	-	1,681,959
Facilities Management	4,310,119	4,918,336	4,632,169	4,038,986	-	4,038,986
Animal Services	1,629,250	1,853,445	1,895,597	2,181,765	-	2,181,765
Stormwater Management	61,023	4,165	3,190	3,190	-	3,190
Food Inspection	375,923	411,479	387,967	412,168	-	412,168
Code Enforcement	469,154	693,243	659,015	615,602	-	615,602
Rental Registration	241,544	323,235	298,421	303,907	-	303,907
Environmental & Neighborhood SVC	8,887,374	10,141,439	9,816,527	9,416,711	-	9,416,711
Police Administration	1,103,979	1,868,776	1,787,430	2,200,038	-	2,200,038
Staff Services	3,020,128	3,193,072	2,931,243	3,230,949	-	3,230,949
Professional Services	2,066,786	2,274,182	2,467,974	2,578,161	-	2,578,161
Patrol	15,652,105	13,460,653	15,289,401	14,529,818	-	14,529,818

**GENERAL FUND
SUMMARY OF EXPENDITURES**

Description	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Criminal Investigations	3,785,815	6,459,790	4,240,258	7,594,057	-	7,594,057
Detention Center	493,180	527,027	558,652	612,216	-	612,216
TCLEOSE Training	11,122	59,641	59,641	10,189	-	10,189
SWAT	19,485	29,070	29,070	26,550	-	26,550
Police Department	26,152,599	27,872,211	27,363,669	30,781,978	-	30,781,978
PS Dispatch	3,242,546	3,459,300	3,180,456	4,078,516	-	4,078,516
Public Safety Dispatch	3,242,546	3,459,300	3,180,456	4,078,516	-	4,078,516
Fire Administration	815,691	979,063	896,130	1,018,447	-	1,018,447
Emergency Services	17,736,209	20,606,060	20,229,565	22,110,566	-	22,110,566
Prevention & Investigation	973,492	1,068,760	1,244,157	1,222,127	-	1,222,127
Fire Department	19,525,392	22,653,884	22,369,852	24,351,141	-	24,351,141
Expenditure Changes					-	-
Total Operating Expenditures	106,566,206	120,367,265	118,256,774	128,802,367	155,000	128,957,367
Transfers to Other Funds	2,726,669	3,786,185	3,786,185	3,277,375	-	3,277,375
Miscellaneous	1,449,413	2,458,009	4,585,000	500,000	(2,000,000)	(1,500,000)
Rebates & Assignments	2,715,573	3,190,211	3,190,211	3,541,356	-	3,541,356
Total Non-Operating	6,891,655	9,434,405	11,561,396	7,318,731	(2,000,000)	5,318,731
Total Expenditures	\$ 113,457,861	\$ 129,801,670	\$ 129,818,170	\$ 136,121,098	\$ (1,845,000)	\$ 134,276,098

General Government Organizational Chart

As of October 1, 2024



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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 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	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 451,726	\$ 499,350	\$ 528,140	\$ 511,938	\$ -	\$ 511,938
Supplies	48,356	15,024	15,024	26,024	-	26,024
Professional Services	2,213	11,800	11,800	11,800	-	11,800
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	4,528	28,781	28,781	28,781	-	28,781
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 506,823	\$ 554,955	\$ 583,745	\$ 578,543	\$ -	\$ 578,543

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Mayor & City Council	3.25	3.25	(1.00)	2.25	-	2.25
Category Totals	3.25	3.25	(1.00)	2.25	-	2.25

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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 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

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 908,228	\$ 987,032	\$ 945,738	\$ 1,152,353	\$ -	\$ 1,152,353
Supplies	140,395	113,393	113,393	81,802	-	81,802
Professional Services	26,637	10,700	10,700	10,700	-	10,700
Repairs & Maintenance	26,939	94,033	94,033	-	-	-
Purchased Services	81,287	99,050	99,050	99,050	-	99,050
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 1,183,485	\$ 1,304,208	\$ 1,262,914	\$ 1,343,905	\$ -	\$ 1,343,905

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
City Manager	3.00	7.00	(1.00)	6.00	-	6.00
Category Totals	3.00	7.00	(1.00)	6.00	-	6.00

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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 Budget.

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 1,450,490	\$ 1,418,670	\$ 1,553,011	\$ 1,494,612	\$ -	\$ 1,494,612
Supplies	30,645	103,688	52,732	52,732	-	52,732
Professional Services	109,373	30,689	30,689	5,458	-	5,458
Repairs & Maintenance	-	377	-	-	-	-
Purchased Services	17,881	19,665	26,998	21,998	-	21,998
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 1,608,389	\$ 1,573,089	\$ 1,663,430	\$ 1,574,800	\$ -	\$ 1,574,800

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Assistant City Managers	6.00	7.00	-	7.00	-	7.00
Category Totals	6.00	7.00	-	7.00	-	7.00

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.

FY25 Changes

There were no recurring or one-time additions added during FY25.

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	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 282,734	\$ 502,719	\$ 360,969	\$ 749,520	\$ -	\$ 749,520
Supplies	39,125	47,920	43,920	132,320	-	132,320
Professional Services	181,089	264,400	257,400	86,700	-	86,700
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	13,352	11,161	10,161	118,661	-	118,661
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 516,299	\$ 826,200	\$ 672,450	\$ 1,087,201	\$ -	\$ 1,087,201

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Strategic and Government Affairs	-	-	6.00	6.00	-	6.00
Intergovernmental Relations	1.00	1.00	-	1.00	-	1.00
Category Totals	1.00	1.00	6.00	7.00	-	7.00

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.

FY25 Changes

There were no recurring or one-time additions for FY25.

Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Budget	Finance: Strong & Viable	1-3
Strategic Planning	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 % of Departments Tracking Performance Measures	New	New	100%	100%	100%

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 818,356	\$ 767,862	\$ 1,025,926	\$ 1,038,843	\$ -	\$ 1,038,843
Supplies	76,512	38,099	38,099	26,799	-	26,799
Professional Services	41,761	41,985	41,985	19,924	-	19,924
Repairs & Maintenance	17,939	-	-	-	-	-
Purchased Services	58,626	96,072	96,072	9,065	-	9,065
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 1,013,195	\$ 944,019	\$ 1,202,083	\$ 1,094,631	\$ -	\$ 1,094,631

Budget & Strategy

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Budget & Strategy	7.00	8.00	(2.00)	6.00	-	6.00
Category Totals	7.00	8.00	(2.00)	6.00	-	6.00

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.

FY25 Changes

There is an additional \$25,000 increase to the FY25 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	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 770,812	\$ 676,663	\$ 742,346	\$ 1,551,757	\$ -	\$ 1,551,757
Supplies	50,779	118,080	119,555	128,755	25,000	153,755
Professional Services	22,228	57,770	56,848	56,848	-	56,848
Repairs & Maintenance	1,328	5,894	5,894	753	-	753
Purchased Services	90,066	127,823	127,270	127,870	-	127,870
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 935,214	\$ 986,230	\$ 1,051,913	\$ 1,865,984	\$ 25,000	\$ 1,890,984

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
City Secretary	9.00	9.50	1.00	10.50	-	10.50
Category Totals	9.00	9.50	1.00	10.50	-	10.50

311 Contact Center

Services Provided

The 311 Contact Center provides superior customer service to the residents and visitors of the City of Sugar Land by answering general inquiry questions and processing requests for city services swiftly and accurately. Utilizing automated call distribution software, inquiries are routed to 311 Ambassadors to respond and document in the city's citizen relationship management (CRM) software. The Contact Center creates a single point of contact for residents and visitors, provides enhanced reporting and analytics, and enables departments to focus on their core mission.

FY25 Changes

There were no additions to the FY25 budget for the 311 Contact Center.

Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
311 Contact Center	People: Welcoming & Engaged, Government: Respected & influential	1,2,3,4,5

Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
Type of Measure:					
1 Average Call Handle Time	NEW	NEW	10 Minutes	10 Minutes	10 Minutes
2 Average Call Wait Time	NEW	NEW	Average 2 minutes or less	Average 2 minutes or less	Average 2 minutes or less
3 Average Call Abandonment Rate	NEW	NEW	15% or Lower	15% or Lower	15% or Lower
4 Quality Assurance	NEW	NEW	90% or Higher	90% or Higher	90% or Higher
5 Average Answer Speed of Call	NEW	NEW	90s or Lower	90s or Lower	90s or Lower

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 575,479	\$ 846,356	\$ 580,737	\$ 1,004,380	\$ -	\$ 1,004,380
Supplies	15,324	67,021	61,021	44,069	-	44,069
Professional Services	20,165	80,400	85,400	99,400	-	99,400
Repairs & Maintenance	-	47,298	47,298	-	-	-
Purchased Services	88,593	98,278	111,278	110,200	-	110,200
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 699,560	\$ 1,139,353	\$ 885,734	\$ 1,258,049	\$ -	\$ 1,258,049

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
311 Contact Center	8.50	10.00	3.00	13.00	-	13.00
Category Totals	8.50	10.00	3.00	13.00	-	13.00

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.

FY25 Changes

There were no changes to People & Culture for FY25.

Strategy

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

Performance Measures

	Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
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	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 1,428,289	\$ 1,800,874	\$ 1,379,398	\$ 1,614,015	\$ -	\$ 1,614,015
Supplies	220,990	179,128	204,648	200,437	-	200,437
Professional Services	199,439	179,520	148,000	60,500	-	60,500
Repairs & Maintenance	754	1,043	1,200	1,200	-	1,200
Purchased Services	110,784	97,567	97,567	97,567	-	97,567
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 1,960,257	\$ 2,258,132	\$ 1,830,813	\$ 1,973,718	\$ -	\$ 1,973,718

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
People & Culture	13.25	16.00	1.50	17.50	-	17.50
Category Totals	13.25	16.00	1.50	17.50	-	17.50

Risk Management

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 180,328	\$ 229,697	\$ 182,744	\$ 258,664	\$ -	\$ 258,664
Supplies	7,096	45,313	45,089	29,089	-	29,089
Professional Services	25,974	43,850	43,850	25,750	-	25,750
Repairs & Maintenance	-	-	100	100	-	100
Purchased Services	540	11,750	12,150	1,150	-	1,150
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 213,938	\$ 330,610	\$ 283,933	\$ 314,753	\$ -	\$ 314,753

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Risk Management	2.00	2.00	-	2.00	-	2.00
Category Totals	2.00	2.00	-	2.00	-	2.00

Training & Development

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ -	\$ -	\$ -	\$ 332,618	\$ -	\$ 332,618
Supplies	-	200,000	200,000	200,000	-	200,000
Professional Services	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Capital/Other	-	-	-	-	-	-
Category Totals	\$ -	\$ 200,000	\$ 200,000	\$ 532,618	\$ -	\$ 532,618

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Training and Development	2.00	2.00	-	2.00	-	2.00
Category Totals	2.00	2.00	-	2.00	-	2.00

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.

FY25 Changes

There were no additions to the City Attorney's budget for FY25.

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	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 1,023,620	\$ 1,089,805	\$ 1,084,033	\$ 1,165,849	\$ -	\$ 1,165,849
Supplies	10,694	25,471	24,271	14,271	-	14,271
Professional Services	44,679	167,486	167,486	92,066	-	92,066
Repairs & Maintenance	2,412	-	-	-	-	-
Purchased Services	38,532	38,550	39,750	39,750	-	39,750
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 1,119,937	\$ 1,321,312	\$ 1,315,540	\$ 1,311,937	\$ -	\$ 1,311,937

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
City Attorney	7.00	7.00	-	7.00	-	7.00
Category Totals	7.00	7.00	-	7.00	-	7.00

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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 Budget.

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	Network Availability or Uptime	99.6%	99.0%	99.0%	99.9%	99.99%
3	% of Help Desk Requests Resolved within 3 business days	86%	82%	90%	95%	95%
4	% of Major Projects/Initiatives that Align with Strategic Priorities	43%	45%	50%	60%	60%

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 2,648,565	\$ 3,177,073	\$ 2,985,878	\$ 3,807,951	\$ -	\$ 3,807,951
Supplies	174,990	166,293	155,693	124,465	-	124,465
Professional Services	237,230	406,710	360,133	297,050	-	297,050
Repairs & Maintenance	51,171	39,488	40,988	1,500	-	1,500
Purchased Services	2,516,053	2,806,192	2,862,669	3,215,907	-	3,215,907
Capital/Other	-	32,964	32,964	-	-	-
Category Totals	\$ 5,628,009	\$ 6,628,720	\$ 6,438,325	\$ 7,446,872	\$ -	\$ 7,446,872

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Information Technology	25.00	30.00	95 1.00	31.00	-	31.00
Category Totals	25.00	30.00	1.00	31.00	-	31.00

Department of Data and Innovation

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.

FY25 Changes

A total of \$100,000 in one-time additions was added to the Data & Innovation Budget in FY25.

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 2nd 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 1st 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	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 847,969	\$ 1,084,434	\$ 1,136,434	\$ 1,215,911	\$ -	\$ 1,215,911
Supplies	83,260	70,998	65,476	57,569	100,000	157,569
Professional Services	47,073	15,695	21,551	18,270	-	18,270
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	59,991	306,928	312,594	195,409	-	195,409
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 1,038,294	\$ 1,478,055	\$ 1,536,055	\$ 1,487,159	\$ 100,000	\$ 1,587,159

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Data and Innovation	9.50	10.50	0.50	11.00	-	11.00
Category Totals	9.50	10.50	0.50	11.00	-	11.00

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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 Budget.

Strategy

Division	Strategic Outcome Area	Corresponding Performance Measure
Business Development	Economy: Thriving & Vibrant	All
	Finance: Strong & Viable	All
Visit Sugar Land	Economy: Thriving & Vibrant	All
	Finance: Strong & Viable	All
	Culture: Dynamic & Fun	All

Performance Measures

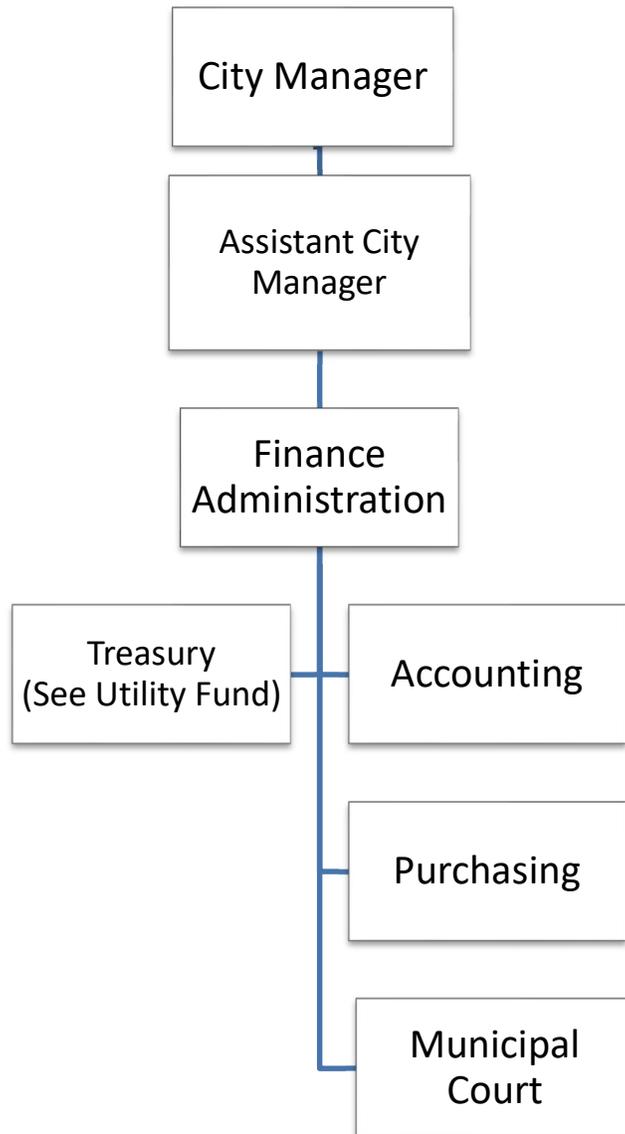
Performance Measure		2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
Occupancy Rate:						
1	Industrial	94%	97%	95%	96%	96%
2	Retail	93%	95%	94%	94%	94%
3	Office	84%	83%	84%	83%	84%

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 1,422,724	\$ 1,872,518	\$ 1,600,948	\$ 2,077,734	\$ -	\$ 2,077,734
Supplies	321	599	599	1,799	-	1,799
Professional Services	563,118	608,470	608,470	35,000	-	35,000
Repairs & Maintenance	-	63	-	4,000	-	4,000
Purchased Services	1,049	-	-	-	-	-
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 1,987,212	\$ 2,481,650	\$ 2,210,017	\$ 2,118,532	\$ -	\$ 2,118,532

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Economic Development	15.25	10.25	98 0.25	10.50	-	10.50
Category Totals	15.25	10.25	0.25	10.50	-	10.50

Finance

As of October 1, 2024



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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 Budget.

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.

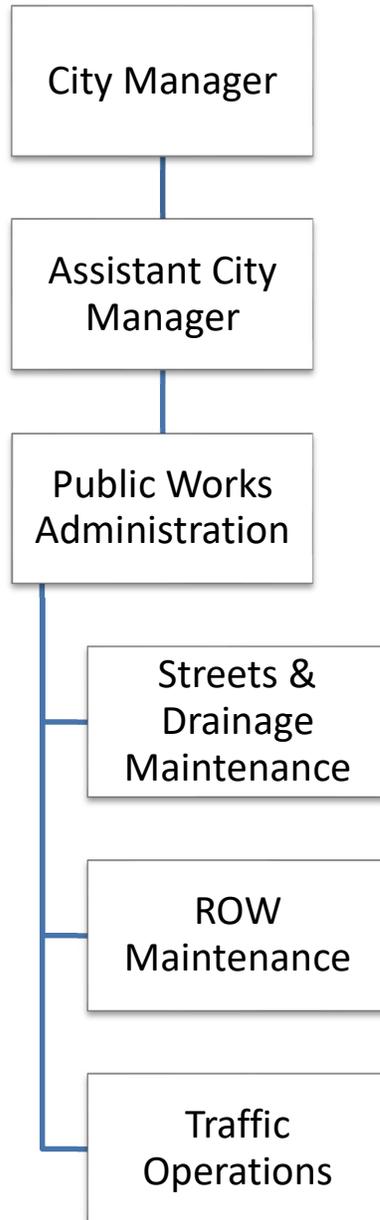
Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 3,709,962	\$ 4,109,222	\$ 4,299,826	\$ 4,667,107	\$ -	\$ 4,667,107
Supplies	121,712	87,428	86,412	75,956	-	75,956
Professional Services	1,142,010	1,177,834	1,177,105	1,281,396	-	1,281,396
Repairs & Maintenance	12,522	2,347	2,347	1,550	-	1,550
Purchased Services	69,866	79,130	80,875	86,175	-	86,175
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 5,056,072	\$ 5,455,961	\$ 5,646,565	\$ 6,112,184	\$ -	\$ 6,112,184

Summary by Division	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Finance Administration	1,782,494	1,919,725	1,933,650	1,919,697	-	1,919,697
Accounting	1,652,923	1,620,866	1,766,732	2,102,240	-	2,102,240
Purchasing	446,315	533,577	564,818	569,557	-	569,557
Municipal Court	1,174,340	1,381,794	1,381,366	1,520,690	-	1,520,690
Category Totals	\$ 5,056,072	\$ 5,455,961	\$ 5,646,565	\$ 6,112,184	\$ -	\$ 6,112,184

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Finance Administration	5.00	7.00	(1.00)	6.00	-	6.00
Accounting	13.50	16.50	-	16.50	-	16.50
Purchasing	7.00	5.00	-	5.00	-	5.00
Municipal Court	13.00	13.00	1.00	14.00	(0.50)	13.50
Category Totals	38.50	41.50	-	41.50	(0.50)	41.00

Public Works

As of October 1, 2024



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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 Budget.

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

*Traffic Corridor Performance

Public Works

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)	

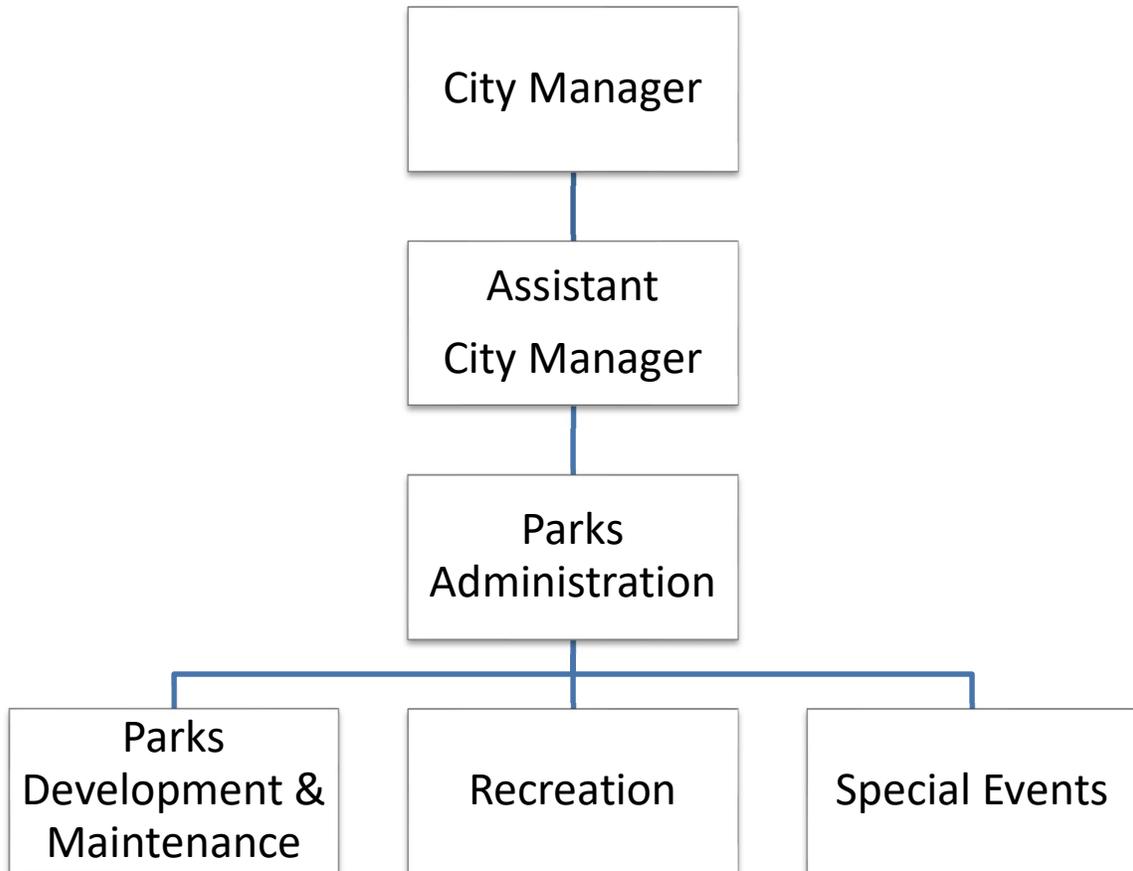
Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 4,365,241	\$ 4,868,954	\$ 4,734,014	\$ 5,284,335	\$ -	\$ 5,284,335
Supplies	1,099,225	1,338,862	1,478,325	1,413,970	-	1,413,970
Professional Services	2,712,548	2,527,665	2,541,175	2,636,846	-	2,636,846
Repairs & Maintenance	3,238,095	2,908,746	2,852,824	2,860,266	-	2,860,266
Purchased Services	51,733	79,669	75,993	70,352	-	70,352
Capital/Other	295,275	208,805	166,612	21,524	-	21,524
Category Totals	\$ 11,762,117	\$ 11,932,700	\$ 11,848,943	\$ 12,287,293	\$ -	\$ 12,287,293

Summary by Division	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Public Works Administration	531,793	682,592	524,146	809,894	-	809,894
Street & Drainage Maintenance	4,171,076	4,258,984	4,115,135	4,078,511	-	4,078,511
ROW Maintenance	2,466,890	2,492,827	2,623,794	2,934,553	-	2,934,553
Traffic Operations	4,592,359	4,498,297	4,585,868	4,464,335	-	4,464,335
Category Totals	\$ 11,762,117	\$ 11,932,700	\$ 11,848,943	\$ 12,287,293	\$ -	\$ 12,287,293

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Public Works Administration	3.50	3.00	1.50	4.50	-	4.50
Street & Drainage Maintenance	19.00	19.00	-	19.00	-	19.00
ROW Maintenance	20.00	21.00	-	21.00	-	21.00
Traffic Operations	15.00	15.00	(2.00)	13.00	-	13.00
Category Totals	57.50	58.00	(0.50)	57.50	-	57.50

Parks & Recreation

As of October 1, 2024



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

FY25 Changes

There were no recurring or one-time additions added through the FY25 Budget.

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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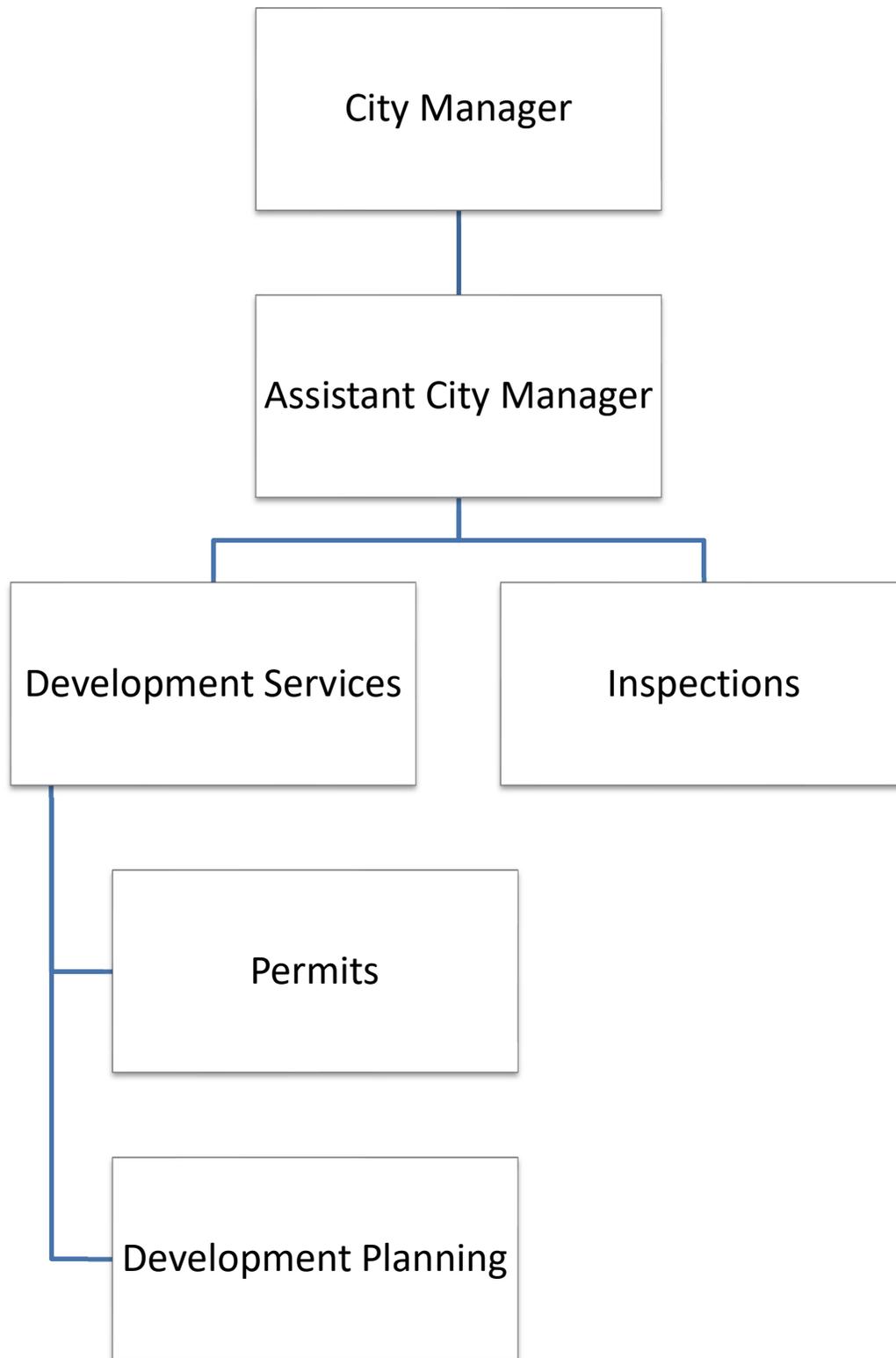
Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 2,832,360	\$ 3,077,162	\$ 3,150,300	\$ 3,538,544	\$ -	\$ 3,538,544
Supplies	154,938	471,569	460,983	192,978	-	192,978
Professional Services	835,329	831,723	828,926	890,406	-	890,406
Repairs & Maintenance	1,520,908	1,910,253	1,926,253	1,814,517	-	1,814,517
Purchased Services	632,749	703,771	711,169	658,895	-	658,895
Capital/Other	49,983	13,000	13,000	150,000	-	150,000
Category Totals	\$ 6,026,267	\$ 7,007,478	\$ 7,090,630	\$ 7,245,340	\$ -	\$ 7,245,340

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Parks Administration	690,711	956,663	1,026,986	804,928	-	804,928
Development & Maintenance	3,379,332	3,705,295	3,719,714	3,931,501	-	3,931,501
Special Events	738,961	888,577	849,574	929,601	-	929,601
Recreation & Athletics	587,467	837,340	758,619	845,022	-	845,022
Senior Programs	315,469	298,478	336,731	347,328	-	347,328
Imperial Park	314,326	321,124	399,007	386,960	-	386,960
Category Totals	\$ 6,026,267	\$ 7,007,478	\$ 7,090,630	\$ 7,245,340	\$ -	\$ 7,245,340

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Parks Administration	5.00	5.00	-	5.00	-	5.00
Parks Development	15.50	15.00	1.00	16.00	-	16.00
Special Events	2.50	3.00	0.50	3.50	-	3.50
Recreation	8.50	6.50	(1.00)	5.50	-	5.50
Senior Programs	2.50	3.00	-	3.00	-	3.00
Imperial Park Recreation Center	4.80	5.50	(0.50)	5.00	(0.50)	4.50
Category Totals	38.80	38.00	-	38.00	(0.50)	37.50

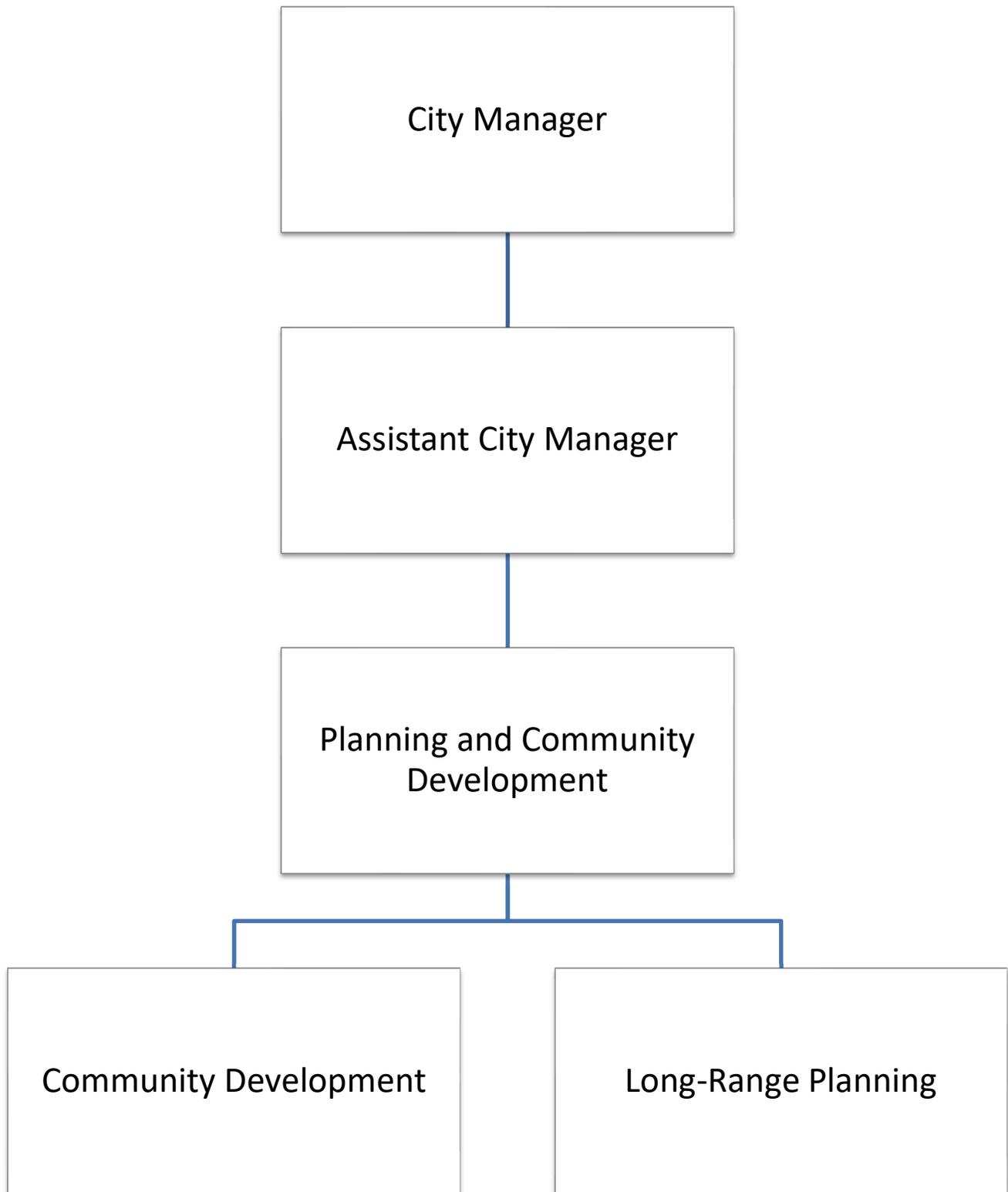
Planning & Development Services

As of October 1, 2024



Planning & Development Services

As of October 1, 2024



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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 Budget.

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

Commercial Permits

Development Services

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	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 2,377,301	\$ 2,848,096	\$ 2,887,913	\$ 3,374,667	\$ -	\$ 3,374,667
Supplies	78,149	125,680	125,690	112,123	-	112,123
Professional Services	220,342	535,546	535,536	97,883	-	97,883
Repairs & Maintenance	(73)	61	4,864	4,864	-	4,864
Purchased Services	11,385	13,477	13,477	15,069	-	15,069
Capital/Other	-	36,923	36,923	-	-	-
Category Totals	\$ 2,687,103	\$ 3,559,783	\$ 3,604,403	\$ 3,604,605	\$ -	\$ 3,604,605

Summary by Division	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Planning Administration	219,612	288,728	338,320	343,020	-	343,020
Planning & Development	469,715	952,291	1,175,656	843,296	-	843,296
Long Range Planning	531,165	317,995	333,927	386,876	-	386,876
Permits	957,878	1,140,114	742,720	1,232,176	-	1,232,176
Inspections	508,733	860,654	1,013,780	799,237	-	799,237
Category Totals	\$ 2,687,103	\$ 3,559,783	\$ 3,604,403	\$ 3,604,605	\$ -	\$ 3,604,605

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Planning Administration	1.00	2.00	-	2.00	-	2.00
Planning & Development	6.00	6.25	-	7.25	-	7.25
Long Range Planning	6.00	-	-	-	-	-
Permits	10.25	9.00	-	9.00	-	9.00
Inspections	7.00	10.00	-	10.00	-	10.00
Category Totals	30.25	27.25	-	28.25	-	28.25

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.

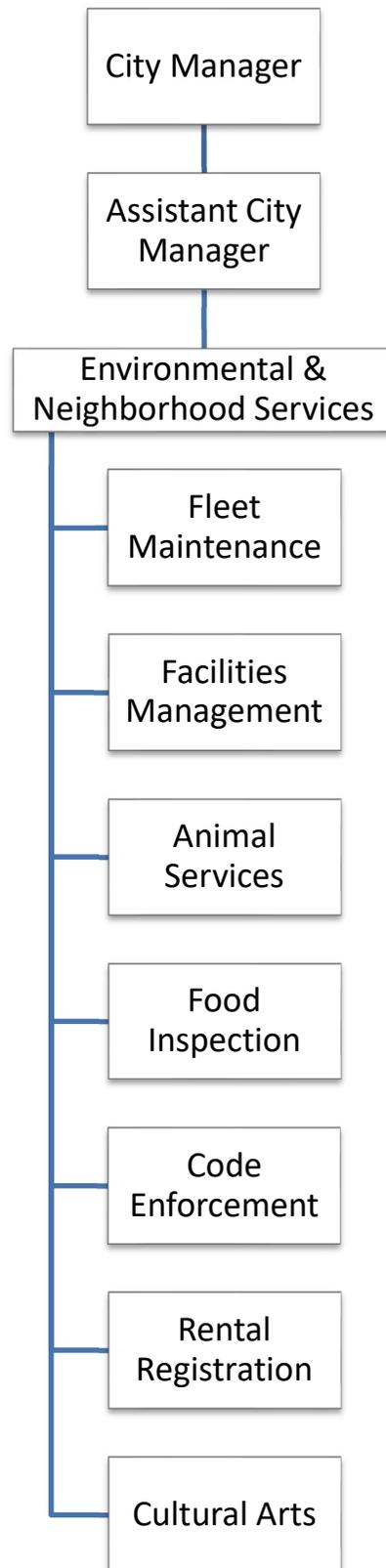
Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 2,754,102	\$ 3,172,062	\$ 3,294,022	\$ 4,033,182	\$ -	\$ 4,033,182
Supplies	40,248	101,013	125,430	107,471	-	107,471
Professional Services	208,566	486,911	486,911	198,270	-	198,270
Repairs & Maintenance	5,459	197,740	199,322	8,450	-	8,450
Purchased Services	8,634	16,064	16,534	31,407	-	31,407
Capital/Other	-	26,166	26,166	-	-	-
Category Totals	\$ 3,017,008	\$ 3,999,956	\$ 4,148,384	\$ 4,378,780	\$ -	\$ 4,378,780

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
Category Totals	\$ 2,857,155	\$ 3,644,959	\$ 3,645,737	\$ 3,633,382	\$ -	\$ 3,633,382

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
City Engineer	24.00	25.25	1.75	27.00	-	27.00
Asset Management	1.00	1.00	-	1.00	-	1.00
Category Totals	25.00	26.25	1.75	28.00	-	28.00

Environmental & Neighborhood Services

As of October 1, 2024



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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 Budget.

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

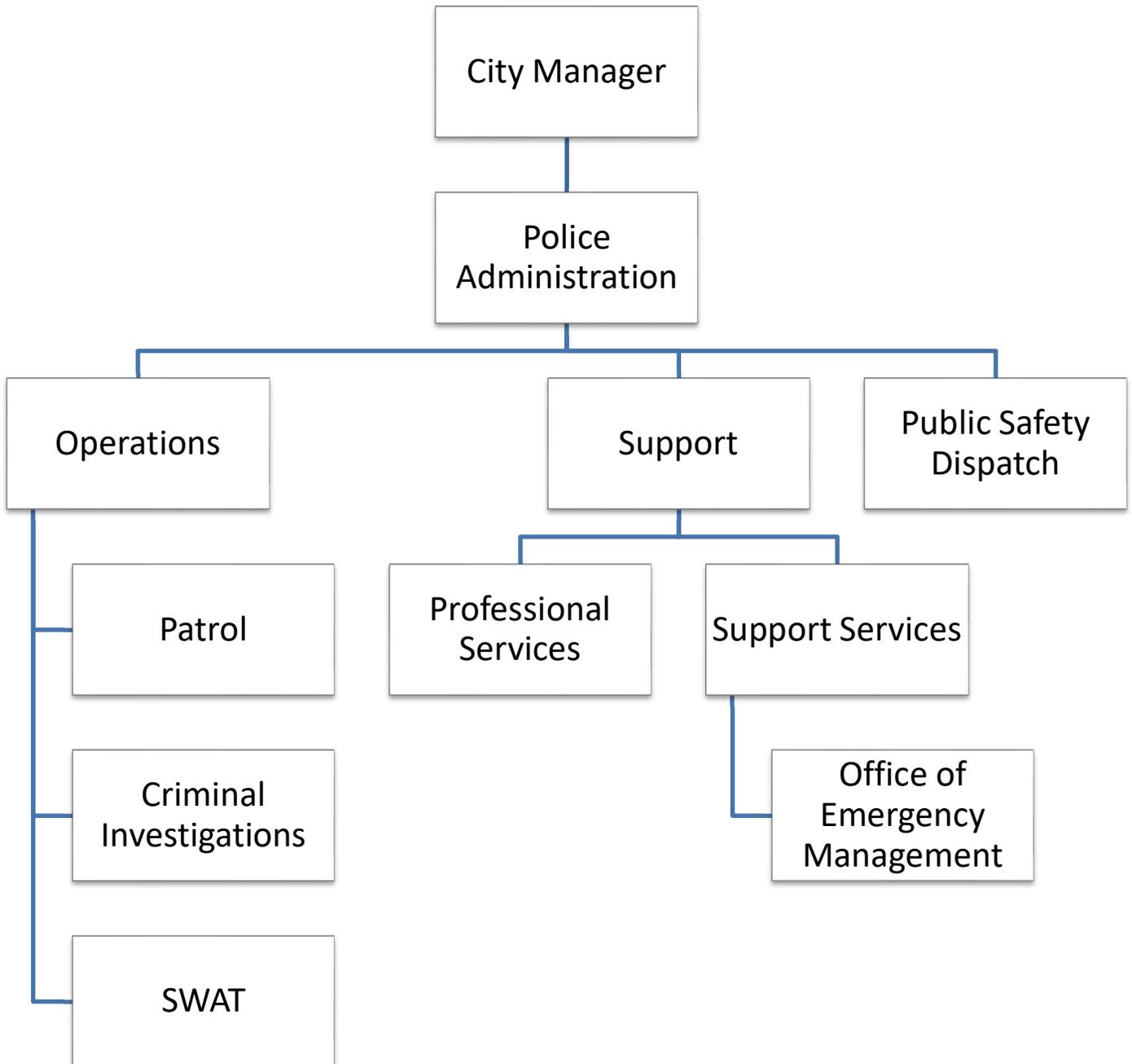
Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 4,446,063	\$ 5,313,880	\$ 5,006,187	\$ 6,196,689	\$ -	\$ 6,196,689
Supplies	485,256	697,162	754,956	621,421	-	621,421
Professional Services	1,516,275	1,466,199	1,394,538	1,065,647	-	1,065,647
Repairs & Maintenance	1,895,075	1,528,261	1,441,174	996,889	-	996,889
Purchased Services	449,566	378,324	370,540	227,750	-	227,750
Capital/Other	95,138	757,613	849,132	308,315	-	308,315
Category Totals	\$ 8,887,374	\$ 10,141,439	\$ 9,816,527	\$ 9,416,711	\$ -	\$ 9,416,711

Summary by Division	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
ENS Administration	537,797	454,146	566,586	179,133	-	179,133
Facilities Management	4,310,119	4,918,336	4,632,169	4,038,986	-	4,038,986
Fleet Services	1,262,564	1,483,389	1,373,582	1,681,959	-	1,681,959
Stormwater Management	61,023	4,165	3,190	3,190	-	3,190
Food Inspection	375,923	411,479	387,967	412,168	-	412,168
Code Enforcement	469,154	693,243	659,015	615,602	-	615,602
Rental Registration	241,544	323,235	298,421	303,907	-	303,907
Animal Services	1,629,250	1,853,445	1,895,597	2,181,765	-	2,181,765
Category Totals	\$ 8,887,374	\$ 10,141,439	\$ 9,816,527	\$ 9,416,711	\$ -	\$ 9,416,711

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 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
Category Totals	48.00	46.50	11.00	57.50	2.00	59.50

Police Department & Public Safety Dispatch

As of October 1, 2024



Police Department

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

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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 Budget.

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

Police Department

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	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 22,873,487	\$ 24,765,470	\$ 24,260,940	\$ 27,858,306	\$ -	\$ 27,858,306
Supplies	1,564,580	1,231,730	1,146,434	1,058,819	-	1,058,819
Professional Services	197,603	222,911	236,003	188,108	-	188,108
Repairs & Maintenance	360,445	323,307	372,544	359,629	-	359,629
Purchased Services	391,090	1,264,963	1,283,919	1,317,116	-	1,317,116
Capital/Other	765,395	63,830	63,830	-	-	-
Category Totals	\$ 26,152,599	\$ 27,872,211	\$ 27,363,669	\$ 30,781,978	\$ -	\$ 30,781,978

Police Department

Summary by Division	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Police Administration	1,103,979	1,868,776	1,787,430	2,200,038	-	2,200,038
Staff Services	3,020,128	3,193,072	2,931,243	3,230,949	-	3,230,949
Professional Services	2,066,786	2,274,182	2,467,974	2,578,161	-	2,578,161
Patrol	15,652,105	13,460,653	15,289,401	14,529,818	-	14,529,818
Criminal Investigations	3,785,815	6,459,790	4,240,258	7,594,057	-	7,594,057
Detention Center	493,180	527,027	558,652	612,216	-	612,216
TCLEOSE Training	11,122	59,641	59,641	10,189	-	10,189
SWAT	19,485	29,070	29,070	26,550	-	26,550
Category Totals	\$ 26,152,599	\$ 27,872,211	\$ 27,363,669	\$ 30,781,978	\$ -	\$ 30,781,978

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Police Administration	7.50	6.50	1.50	8.00	-	8.00
Staff Services	21.50	28.50	(6.50)	22.00	(3.00)	19.00
Professional Services	11.00	16.00	(6.00)	10.00	-	10.00
Patrol	121.00	109.00	(11.00)	98.00	-	98.00
Criminal Investigations	33.00	34.00	23.00	57.00	-	57.00
Detention Center	6.00	6.00	-	6.00	-	6.00
Category Totals	200.00	200.00	1.00	201.00	(3.00)	198.00

Emergency Management

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 327,255	\$ 396,201	\$ 290,650	\$ 410,212	\$ -	\$ 410,212
Supplies	51,677	30,844	53,094	54,144	-	54,144
Professional Services	26,380	26,561	25,900	25,900	-	25,900
Repairs & Maintenance	2,078	3,243	3,000	3,000	-	3,000
Purchased Services	7,243	25,935	550	1,550	-	1,550
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 414,634	\$ 482,785	\$ 373,194	\$ 494,806	\$ -	\$ 494,806

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Emergency Management	2.00	3.00	-	3.00	-	3.00
Category Totals	2.00	3.00	-	3.00	-	3.00

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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 Budget.

Strategy

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

Performance Measures

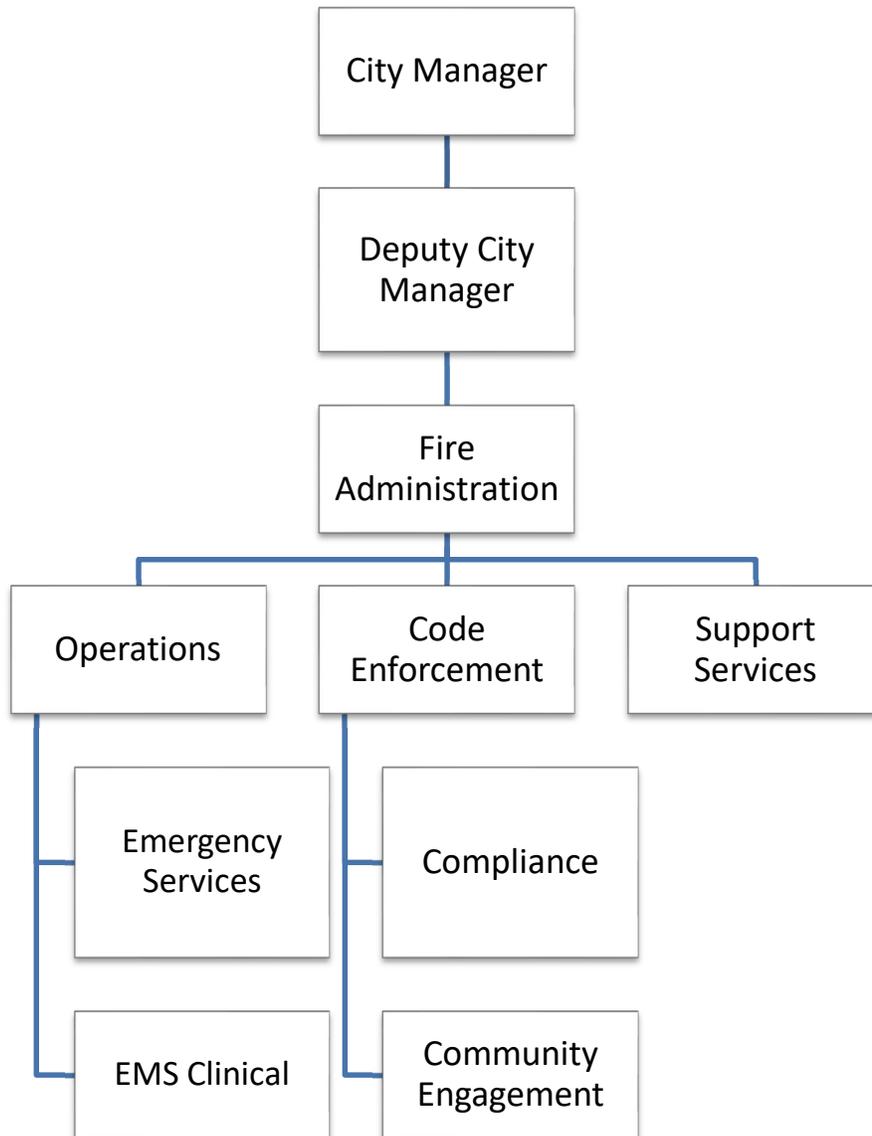
Performance Measure	2021 Actual	2022 Actual	2023 Revised Target	2024 Proposed Target	2025 Projected Target
1 % of 9-1-1 calls answered within 10 seconds of ringing into Dispatch	99	99.6	99	99.7	99
2 Average dispatch time for emergency Police calls (in seconds)	42	41	39	<60	<60
3 Average dispatch time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

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 3,098,683	\$ 3,241,592	\$ 2,962,748	\$ 3,900,003	\$ -	\$ 3,900,003
Supplies	66,262	40,863	40,863	58,468	-	58,468
Professional Services	41,678	8,116	40,538	45,915	-	45,915
Repairs & Maintenance	25,028	39,500	39,500	39,500	-	39,500
Purchased Services	10,895	129,229	96,807	34,630	-	34,630
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 3,242,546	\$ 3,459,300	\$ 3,180,456	\$ 4,078,516	\$ -	\$ 4,078,516

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Public Safety Dispatch	34.50	35.00	-	35.00	-	35.00
Category Totals	34.50	35.00	-	35.00	-	35.00

Fire-EMS

As of October 1, 2024



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.

FY25 Changes

There were no recurring or one-time additions added through the FY25 Budget.

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%
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

Fire-EMS

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	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 17,292,420	\$ 19,413,435	\$ 19,206,623	\$ 22,437,462	\$ -	\$ 22,437,462
Supplies	1,141,240	1,990,205	1,870,753	960,217	-	960,217
Professional Services	215,840	232,687	232,687	230,127	-	230,127
Repairs & Maintenance	727,215	640,369	635,528	667,577	-	667,577
Purchased Services	36,992	43,788	44,498	55,758	-	55,758
Capital/Other	111,685	333,400	379,763	-	-	-
Category Totals	\$ 19,525,392	\$ 22,653,884	\$ 22,369,852	\$ 24,351,141	\$ -	\$ 24,351,141

Summary by Division	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Fire Administration	815,691	979,063	896,130	1,018,447	-	1,018,447
Emergency Services	17,736,209	20,606,060	20,229,565	22,110,566	-	22,110,566
Prevention & Investigation	973,492	1,068,760	1,244,157	1,222,127	-	1,222,127
Fire LEOSE Training	-	-	-	-	-	-
Category Totals	\$ 19,525,392	\$ 22,653,884	\$ 22,369,852	\$ 24,351,141	\$ -	\$ 24,351,141

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Fire Administration	8.00	8.00	-	8.00	-	8.00
Emergency Services	124.00	125.00	4.00	129.00	(1.00)	128.00
Prevention & Investigation	8.00	7.00	-	7.00	(1.00)	6.00
Category Totals	140.00	140.00	4.00	144.00	(2.00)	142.00

Non-Departmental

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 FY25 Budget for these transfers reflects the 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 \$3,092,499 based on anticipated MUD values for Tax Year 2024.

Miscellaneous

Miscellaneous includes payments for property insurance premiums and deductibles, salary savings, contingency funds, and other miscellaneous expenditures. The reduction of \$2,000,000 in budgeted expenditures assumes the identification of operational efficiency in FY25.

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Transfers to Other Funds	\$ 2,726,669	\$ 3,786,185	\$ 3,786,185	\$ 3,277,375	\$ -	\$ 3,277,375
Miscellaneous	\$ 1,449,413	2,458,009	4,585,000	500,000	(2,000,000)	(1,500,000)
Rebates & Assignments	\$ 2,715,573	3,190,211	3,190,211	3,541,356	-	3,541,356
Category Totals	\$ 6,891,655	\$ 9,434,405	\$ 11,561,396	\$ 7,318,731	\$ (2,000,000)	\$ 5,318,731

Special Revenue Funds

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 2025.

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 2024

Revenues are projected to be \$37,500, which includes security fees of \$35,500 and interest income of \$3,500. Operating Expenditures equal \$28,000 for security equipment that contributes to the safety of the public. Fund balance at 9/30/24 is projected to be \$66,133.

Fiscal Year 2025

Revenues budgeted total \$39,000, which includes security fees of \$35,000 and \$3,500 in interest income. Operating Expenditures equal \$56,633 for security equipment that contributes to the safety of the public. 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 9/30/25 is estimated to be \$48,500.

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 2024

Revenues are projected to be \$30,500, which includes technology fees of \$28,500 and \$2,000 for interest income. Operating expenditures total \$20,255 and includes funds for annual maintenance contracts for the court software. Fund balance at 9/30/24 is projected to be \$56,294.

Fiscal Year 2025

Revenues budgeted total \$32,400 which includes \$30,000 for technology fees, and \$2,400 in interest income. Budgeted expenditures total \$48,043, which is for the annual maintenance contracts for court software. Fund balance at 9/30/25 is estimated to be \$40,396.

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 2024

Revenues projected total \$44,000, which includes \$37,000 in fines and \$7,000 in interest income. Operating Expenditures equal \$17,688 for new Case Manager position that started in May of this year. Fund balance at 9/30/24 is projected to be \$157,517.

Fiscal Year 2025

Revenues budgeted total \$45,400 which includes \$38,000 in fines and \$7,400 in interest income. Operating Expenditures equal \$48,452 for half of Case Manager's salary. Fund balance at 9/30/25 is estimated to be \$154,465.

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 2024

Revenues projected total \$800, which includes \$700 in fines and \$100 in interest income. There are no budgeted expenditures through the year end. Fund balance at 9/30/24 is projected to be \$3,444.

Fiscal Year 2025

Revenues projected total \$900, which includes \$740 in fines and \$160 in interest income. There are no budgeted expenditures through the fiscal year. Fund balance at 9/30/25 is estimated to be \$4,344.

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 2024

Projected revenues total \$2,914,991 with \$2,800,000 in occupancy tax, \$19,991 in miscellaneous revenue and \$95,000 in interest income. Projected expenditures total \$2,499,183, which includes \$1,045,248 for the Tourism Program and \$115,160 for the Visitor Center. Non-operating expenditures include a transfer of \$1,338,225 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 9/30/24 is projected to be \$2,203,591 after accounting for Hotel Occupancy Tax accruals.

Fiscal Year 2025

Budgeted revenues estimated at \$3,004,984 with \$2,888,981 in hotel occupancy tax, \$21,000 in miscellaneous revenue and \$95,000 in interest income. The occupancy taxes in FY25 are projected to increase by 10% from FY24 actuals. Expenditures total \$2,844,023 and includes \$1,152,028 for the Tourism Program and \$347,114 for the operation of the visitor center. An increase to the total operating expenditure budget of \$338,784 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 \$1,344,831. This includes the transfers out of \$1,344,281 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 9/30/25 is estimated to be \$2,364,549 which is \$2,075,651 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 2024

Projected revenues total \$442,261 made up from \$401,574 in seized funds and \$40,687 for interest income. Budgeted expenditures for Capital total \$26,809. Fund balance at 9/30/24 is projected to be \$785,419

Fiscal Year 2025

Budgeted revenues are \$39,000 for interest income. Revenue from the Narcotics Task Force is irregular and generally not budgeted. Budgeted expenditures total \$31,000, which is for SWAT equipment. Fund balance at 9/30/25 is estimated to be \$793,419.

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 2024

Projected revenues are \$2,276 for interest income. There are no expenditures budgeted for FY24. Fund balance at 9/30/24 is projected to be \$42,520.

Fiscal Year 2025

Budgeted revenues are \$2,000 for interest income. There are no expenditures budgeted for FY25. Fund balance at 9/30/25 is estimated to be \$44,520.

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 2024

Budgeted revenues of \$6,041 are projected to be \$2,016 for interest income and \$4,025 for other income. Budgeted expenditures total \$29,700 for replacement of software program. Fund balance at 9/30/24 is projected to be \$19,719.

Fiscal Year 2025

Budgeted revenues of \$2,500 for interest income. There are no expenditures budgeted for FY25. Fund balance at 9/30/25 is estimated to be \$22,219.

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 2024

Operating revenues are projected at \$102,798, which includes \$70,000 in out-of-city service fees and \$32,798 in interest income. There are no budgeted expenditures. Fund balance at 9/30/24 is projected to be \$753,303.

Fiscal Year 2025

Revenues budgeted total \$115,000 and include \$80,000 for out-of-city service fees and \$35,000 for interest income. There are no budgeted expenditures. Fund balance at 9/30/25 is estimated to be \$868,303.

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 2024

Revenues projected total \$651,148 and include \$580,601 for out-of-city service fees and \$70,547 for interest income. There are no budgeted expenditures for FY24. Projected ending fund balance at 9/30/24 is \$2,915,493.

Fiscal Year 2025

Revenues budgeted total \$720,000 and include \$650,000 for out-of-city service fees and \$70,000 for interest income. There are no budgeted expenditures for FY25. Budgeted ending fund balance at 9/30/25 is \$3,635,493.

Enclave at River Park PID

Authorized under the Public Improvement District Assessment Act (Chapter 372 of Local Government Code). 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 2023 assessment was \$340 and the 2024 assessment will be \$270. 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 2024

Revenues projected total \$141,946 and include \$47,122 for PID assessment, \$4,035 for interest income, and \$90,789 for transfers in from the General Fund and Debt Service Fund for prior year property tax revenues. Expenditures total \$137,629, which includes transfer to other funds for \$137,569 and collection costs for \$60. Projected ending fund balance at 9/30/24 is \$60,289

Fiscal Year 2025

Revenues budgeted total \$130,879 and include \$33,549 for PID assessment, \$2,000 for interest income, and \$95,330 for transfers in from the General Fund and Debt Service Fund. Expenditures total \$133,379, which includes collection costs for \$60, and transfer to the Debt Service and Utility Funds for \$133,319 to support debt service associated with bonds issued to fund the developer reimbursement. Budgeted ending fund balance at 9/30/25 is \$57,790.

Park at Eldridge PID

Authorized under the Public Improvement District Assessment Act (Chapter 372 of Local Government Code). Park at Eldridge 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 storm drainage facility construction/improvements; acquisition of property; and administration/operational expenses. The annual assessment per lot will be \$935, commencing with the 2024 tax year. Debt to finance developer reimbursement will be paid over a 20-year schedule. The City contributes 50% of property taxes (capped at \$52,590) 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 2025

Revenues budgeted total \$86,678 and include \$83,215 for PID assessment, \$3,463 for interest income. Budgeted expenditures total \$100, which is for collection and audit costs. Budgeted ending fund balance at 9/30/25 is \$86,578.

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 2024

Revenues projected total \$611,755 and includes \$442,755 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 \$132,000 and interest income is estimated at \$37,000. Total Expenditures of \$400,000 include cost for events hosted by the City. Projected ending fund balance at 9/30/24 is \$887,754.

Fiscal Year 2025

Budgeted revenues total \$634,000 and include \$400,000 in estimated parking revenues from Smart Financial Centre, \$150,000 in rental fees, and \$39,000 in interest income. Budget expenditures total \$400,000 for special events provided by the City. Budgeted ending fund balance at 9/30/25 is \$1,121,754.

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 2024

Revenues projected total \$155,000, which includes \$139,000 established through the Comcast Franchise Agreement. Expenditures total \$288,347 for Municipal Television Programming Equipment. Projected ending fund balance at 9/30/24 is \$249,635.

Fiscal Year 2025

Revenues projected total \$156,800, which includes \$140,000 established through the Comcast Franchise Agreement. Expenditures total \$358,360 for Municipal Television Programming Equipment. The projected ending fund balance at 9/30/25 is \$48,075.

Animal Services Donations

The Animal Services division receives donations from residents, non-residents, and businesses throughout the year. These donations are used to supplement (not replace) services provided by the General Fund, such as enrichment opportunities, special medical needs and other items over and above what the City normally provides in services. This fund also accounts for grants awarded to the shelter. Capital donations for the new animal shelter are not accounted for in this fund as they are managed by the Sugar Land Legacy Foundation. Capital donations made to the City are kept in the Capital Projects Fund as a reserve.

Fiscal Year 2024

Revenues projected total \$25,000 from donations, \$9,000 in interest income and \$10,000 in grants from Best Friends Animal Society. Anticipated expenditures total \$39,000 for enhanced services. Projected ending fund balance at 9/30/24 is \$178,989.

Fiscal Year 2025

Budgeted revenue includes \$20,000 from donations and \$9,000 in interest income for a total of \$29,000. The fund has \$56,000 in expenditures budgeted in FY25. The anticipated ending fund balance at 9/30/25 is \$151,989.

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. Federal funding ended in FY23. All ARPA funds must be spent by December 31, 2026.

Fiscal Year 2024

Revenues projected total \$158,421 from interest income. Expenditures projected total \$7,312,913. Fund balance at 9/30/24 is estimated to be \$298,524.

Fiscal Year 2025

No revenues and expenditures are budgeted for FY25. The ending fund balance at 9/30/25 is projected to be \$298,524.

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 respective boundaries. Per the agreements, City personnel assigned to Contract Policing Program will devote 95% of their working time to providing services to the associations, and the homeowner associations will cover 95% of the total expenditure for personnel and operations costs. The remaining 5% will be funded through transfers from the General Fund to account for reciprocity of public safety measures.

Fiscal Year 2024

Projected revenues of \$991,580 consist of \$815,296 from contracted charges for services, \$213 from interest earnings, and transfers in from the General Fund total \$176,071, out of which \$137,341 is a one-time transfer.

Total expenditures are projected to be \$774,600, which represents the personnel costs for the contracted services provided to Greatwood and New Territory HOAs. The fund balance at 9/30/24 is estimated to be \$266,155.

Fiscal Year 2025

Revenues budgeted total \$790,688, which include \$751,154 from contracted charges for services and \$39,534 from the General Fund transfers. Total expenditures budgeted are \$790,689, which include \$657,699 for the personnel costs for the contracted services provided to Greatwood and New Territory HOAs and \$132,990 in equipment and supplies for those officers. The estimated fund balance at 9/30/25 is estimated to be \$266,153.

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 2024

Total projected revenues of \$1,260,598 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 \$17,000. The estimated fund balance at 9/30/24 is estimated to be \$70,310.

Fiscal Year 2025

Total budgeted revenues are estimated at \$304,000 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 \$17,000. The budgeted ending fund balance at 9/30/25 is anticipated to be \$70,310.

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

Projected revenues of \$24,961 consist of \$19,638 from litigation settlement payment distributions and \$5,323 for interest income. Projected expenditures for Police and Fire are \$50,533 respectively. Fund balance at 9/30/24 is projected to be \$27,159

Fiscal Year 2025

Due to the unknown nature of timing of future litigation revenue payments, there is no revenue budgeted in fiscal year 2025. The total expenditures appropriated will be the resulting fund balance projected at fiscal year 2024 ending at \$27,159. 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**

	FY23	FY24	FY24	FY25	FY25	FY25
	Actuals	Current	Projections	Base	Changes	Budget
REVENUES						
Rental Fees	\$ 74,231	\$ 132,000	\$ 132,000	\$ 150,000	\$ -	\$ 150,000
Interest Income	18,508	37,000	37,000	39,000	-	39,000
Miscellaneous	317,056	442,755	442,755	445,000	-	445,000
Transfers In	-	-	-	-	-	-
Total Revenues	409,795	611,755	611,755	634,000	-	634,000
EXPENDITURES						
Personnel Costs	4,440	-	-	-	-	-
Operations & Maintenance	-	400,000	400,000	400,000	-	400,000
Capital	-	-	-	-	-	-
Total Operating Expenditures	4,440	400,000	400,000	400,000	-	400,000
Transfers to Other Funds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Expenditures	4,440	400,000	400,000	400,000	-	400,000
Revenues Over/(Under) Expenditures	405,356	211,755	211,755	234,000	-	234,000
Fund Balance - Beginning	270,490	675,999	675,999	887,754	-	887,754
Fund Balance - Ending	\$ 675,846	\$ 887,754	\$ 887,754	\$ 1,121,754	\$ -	\$ 1,121,754

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Donations	\$ 24,787	\$ 35,000	\$ 25,000	\$ 20,000	\$ -	\$ 20,000
Interest Income	6,514	9,000	9,000	9,000	-	9,000
Grants	10,000	-	10,000	-	-	-
Transfers In	-	-	-	-	-	-
Total Revenues	41,301	44,000	44,000	29,000	-	29,000
EXPENDITURES						
Maintenance and Operations	10,404	39,000	39,000	56,000	-	56,000
Total Expenditures	10,404	39,000	39,000	56,000	-	56,000
Revenues Over/(Under) Expenditures	30,897	5,000	5,000	(27,000)	-	(27,000)
Fund Balance - Beginning	143,092	173,989	173,989	178,989	-	178,989
Fund Balance - Ending	\$ 173,989	\$ 178,989	\$ 178,989	\$ 151,989	\$ -	\$ 151,989

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Security Fees	\$ 45,512	\$ 34,500	\$ 34,500	\$ 35,500	\$ -	\$ 35,500
Interest Income	1,502	3,000	3,000	3,500	-	3,500
Total Revenues	47,014	37,500	37,500	39,000	-	39,000
EXPENDITURES						
Personnel	-	-	-	-	-	-
Operations & Maintenance	-	28,000	28,000	56,633	-	56,633
Capital	-	-	-	-	-	-
Total Expenditures	-	28,000	28,000	56,633	-	56,633
Revenues Over/(Under) Expenditures	47,014	9,500	9,500	(17,633)	-	(17,633)
Fund Balance - Beginning	9,618	56,633	56,633	66,133	-	66,133
Fund Balance - Ending	\$ 56,633	\$ 66,133	\$ 66,133	\$ 48,500	\$ -	\$ 48,500

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Technology Fees	\$ 38,300	\$ 28,500	\$ 28,500	\$ 30,000	\$ -	\$ 30,000
Interest Income	1,665	2,000	2,000	2,400	-	2,400
Miscellaneous	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Revenues	39,965	30,500	30,500	32,400	-	32,400
EXPENDITURES						
Personnel Costs	-	-	-	-	-	-
Operations & Maintenance	24,773	20,255	20,255	48,299	-	48,299
Capital	-	-	-	-	-	-
Total Operating Expenditures	24,773	20,255	20,255	48,299	-	48,299
Transfers to Other Funds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Expenditures	24,773	20,255	20,255	48,299	-	48,299
Revenues Over/(Under) Expenditures	15,191	10,245	10,245	(15,899)	-	(15,899)
Fund Balance - Beginning	30,858	46,050	46,050	56,294	-	56,294
Fund Balance - Ending	\$ 46,050	\$ 56,294	\$ 56,294	\$ 40,396	\$ -	\$ 40,396

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Fines	\$ 44,178	\$ 37,000	\$ 37,000	\$ 38,000	\$ -	\$ 38,000
Interest Income	4,494	7,000	7,000	7,400	-	7,400
Total Revenues	48,672	44,000	44,000	45,400	-	45,400
EXPENDITURES						
Operations & Maintenance	-	17,688	17,688	48,452	-	48,452
Total Expenditures	-	17,688	17,688	48,452	-	48,452
Revenues Over/(Under) Expenditures	48,672	26,312	26,312	(3,052)	-	(3,052)
Fund Balance - Beginning	82,533	131,205	131,205	157,517	-	157,517
Fund Balance - Ending	\$ 131,205	\$ 157,517	\$ 157,517	\$ 154,465	\$ -	\$ 154,465

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Fines	\$ 903	\$ 700	\$ 700	\$ 740	\$ -	\$ 740
Interest Income	90	100	100	160	-	160
Total Revenues	993	800	800	900	-	900
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	993	800	800	900	-	900
Fund Balance - Beginning	1,651	2,644	2,644	3,444	-	3,444
Fund Balance - Ending	\$ 2,644	\$ 3,444	\$ 3,444	\$ 4,344	\$ -	\$ 4,344

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

	FY23	FY24	FY24	FY25	FY25	FY25
	Actuals	Current	Projections	Base	Changes	Budget
REVENUES						
Hotel/Motel Occupancy Tax	\$ 2,720,295	\$ 2,640,000	\$ 2,640,000	2,666,400	\$ -	\$ 2,666,400
Interest Income	65,919	50,000	90,000	95,000	-	95,000
Miscellaneous	39,372	36,000	34,500	21,000	-	21,000
Total Operating Revenues	2,825,587	2,726,000	2,764,500	2,782,400	-	2,782,400
Transfers In	-	-	-	-	-	-
Total Non-Operating Revenues	-	-	-	-	-	-
Total Revenues	2,825,587	2,726,000	2,764,500	2,782,400	-	2,782,400
EXPENDITURES						
Tourism Program	522,529	1,045,248	1,045,248	1,152,078	-	1,152,078
Visitor Center	220,532	115,160	115,160	347,114	-	347,114
Cultural/Public Arts	-	-	-	-	-	-
Total Operating Expenditures	743,061	1,160,408	1,160,408	1,499,192	-	1,499,192
Reserve for Opportunities	-	-	-	-	-	-
Transfer Out - Debt Service Fund	1,344,078	1,338,225	1,338,225	1,344,281	-	1,344,281
Transfer Out - Public Art	-	-	-	-	-	-
Transfer Out - Others	-	-	-	-	-	-
Total Non-Operating Expenditures	1,344,078	1,338,225	1,338,225	1,344,281	-	1,344,281
Total Expenditures	2,087,139	2,498,633	2,498,633	2,843,473	-	2,843,473
Revenues Over/(Under) Expenditures	738,448	227,367	265,867	(61,073)	-	(61,073)
Fund Balance - Beginning	1,723,220	2,461,118	2,461,118	2,726,985	-	2,726,985
GAAP Adjustments	(672,009)	(673,335)	(673,335)	(673,335)	-	(673,335)
Fund Balance - Ending	\$ 1,789,659	\$ 2,015,150	\$ 2,053,650	\$ 1,992,577	\$ -	\$ 1,992,577
Fund Balance Policy (10% of Budgeted HOT)	\$ 272,030	\$ 264,000	\$ 264,000	\$ 266,640		\$ 266,640
Over/Under Policy	1,517,629	1,751,150	1,789,650	1,725,937		1,725,937

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

	FY23	FY24	FY24	FY25	FY25	FY25
	Actuals	Current	Projections	Base	Changes	Budget
		Budget		Budget		
REVENUES						
PID Assessment Fees	\$ 59,214	\$ 47,122	\$ 47,122	\$ 33,549	\$ -	\$ 33,549
Interest Income	3,584	4,035	4,035	2,000	-	2,000
Transfers In	79,430	90,789	90,789	95,330	-	95,330
Total Revenues	142,229	141,946	141,946	130,879	-	130,879
EXPENDITURES						
Miscellaneous	56	60	60	60	-	60
Transfers to Other Funds	146,969	137,569	137,569	133,319	-	133,319
Total Expenditures	147,025	137,629	137,629	133,379	-	133,379
Revenues Over/(Under) Expenditures	(4,796)	4,318	4,318	(2,500)	-	(2,500)
Fund Balance - Beginning	60,768	55,972	55,972	60,289	-	60,289
Fund Balance - Ending	\$ 55,972	\$ 60,289	\$ 60,289	\$ 57,790	\$ -	\$ 57,790

**CITY OF SUGAR LAND
PARK AT ELDRIDGE PID
INCOME STATEMENT**

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
PID Assessment Fees	\$ -	\$ -	\$ -	\$ 83,215	\$ -	\$ 83,215
Interest Income	-	-	-	3,463	-	3,463
Total Revenues	-	-	-	86,678	-	86,678
EXPENDITURES						
Miscellaneous	-	-	-	100	-	100
Total Expenditures	-	-	-	100	-	100
Revenues Over/(Under) Expenditures	-	-	-	86,578	-	86,578
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ 86,578	\$ -	\$ 86,578

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Out of City Service Fees	\$ 544,996	\$ 580,601	\$ 580,601	\$ 650,000	\$ -	\$ 650,000
Interest Income	70,702	70,547	70,547	70,000	-	70,000
Total Revenues	615,698	651,148	651,148	720,000	-	720,000
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	615,698	651,148	651,148	720,000	-	720,000
Fund Balance - Beginning	1,648,647	2,264,345	2,264,345	2,915,493	-	2,915,493
Fund Balance - Ending	\$ 2,264,345	\$ 2,915,493	\$ 2,915,493	\$ 3,635,493	\$ -	\$ 3,635,493

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Out of City Service Fees	\$ 72,011	\$ 70,000	\$ 70,000	\$ 80,000	\$ -	\$ 80,000
Interest Income	25,320	32,798	32,798	35,000	-	35,000
Total Revenues	97,331	102,798	102,798	115,000	-	115,000
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	97,331	102,798	102,798	115,000	-	115,000
Fund Balance - Beginning	553,174	650,505	650,505	753,303	-	753,303
Fund Balance - Ending	\$ 650,505	\$ 753,303	\$ 753,303	\$ 868,303	\$ -	\$ 868,303

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Interest Income	\$ 1,606	\$ 2,276	\$ 2,276	\$ 2,000	\$ -	\$ 2,000
Total Revenues	1,606	2,276	2,276	2,000	-	2,000
EXPENDITURES						
Maintenance and Operations	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	1,606	2,276	2,276	2,000	-	2,000
Fund Balance - Beginning	38,638	40,244	40,244	42,520	-	42,520
Fund Balance - Ending	\$ 40,244	\$ 42,520	\$ 42,520	\$ 44,520	\$ -	\$ 44,520

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Seized Funds	\$ 162,530	\$ 401,574	\$ 401,574	\$ -	\$ -	\$ -
Interest Income	17,197	40,687	40,687	39,000	-	39,000
Total Revenues	179,727	442,261	442,261	39,000	-	39,000
EXPENDITURES						
Maintenance and Operations	108,967	-	-	31,000	-	31,000
Capital	14,100	26,809	26,809	-	-	-
Total Expenditures	123,067	26,809	26,809	31,000	-	31,000
Revenues Over/(Under) Expenditures	56,661	415,452	415,452	8,000	-	8,000
Fund Balance - Beginning	313,306	369,967	369,967	785,419	-	785,419
Fund Balance - Ending	\$ 369,967	\$ 785,419	\$ 785,419	\$ 793,419	\$ -	\$ 793,419

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Other Income	\$ 14,774	\$ 4,025	\$ 4,025	\$ -	\$ -	\$ -
Interest Income	1,446	2,016	2,016	2,500	-	2,500
Total Revenues	16,220	6,041	6,041	2,500	-	2,500
EXPENDITURES						
Maintenance and Operations	-	29,700	29,700	-	-	-
Total Expenditures	-	29,700	29,700	-	-	-
Revenues Over/(Under) Expenditures	16,220	(23,659)	(23,659)	2,500	-	2,500
Fund Balance - Beginning	27,158	43,378	43,378	19,719	-	19,719
Fund Balance - Ending	\$ 43,378	\$ 19,719	\$ 19,719	\$ 22,219	\$ -	\$ 22,219

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
PEG Funds	\$ 156,599	\$ 139,000	\$ 139,000	\$ 140,000	\$ -	\$ 140,000
Interest Income	13,473	16,000	16,000	16,800	-	16,800
Miscellaneous	37,080	-	-	-	-	-
Transfers In	203,638	-	-	-	-	-
Total Revenues	410,790	155,000	155,000	156,800	-	156,800
EXPENDITURES						
Maintenance and Operations	169,908	233,347	233,347	233,360	-	233,360
Capital	43,046	55,000	55,000	125,000	-	125,000
Total Expenditures	212,954	288,347	288,347	358,360	-	358,360
Revenues Over/(Under) Expenditures	197,836	(133,347)	(133,347)	(201,560)	-	(201,560)
Fund Balance - Beginning	185,145	382,982	382,982	249,635	-	249,635
Fund Balance - Ending	\$ 382,981	\$ 249,635	\$ 249,635	\$ 48,075	\$ -	\$ 48,075

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Federal Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	284,183	158,421	158,421	-	-	-
Total Revenues	284,183	158,421	158,421	-	-	-
EXPENDITURES						
General Government	160,250	1,035,687	1,035,687	-	-	-
Finance	-	66,798	80,798	-	-	-
Public Works	2,044,064	2,094,285	2,080,285	-	-	-
Parks & Recreation	349,732	200,000	200,000	-	-	-
Community Development	-	-	-	-	-	-
Environmental & Neighborhood SVC	220,014	1,974,712	1,974,712	-	-	-
Police Department	618,335	172,342	172,342	-	-	-
Public Safety Dispatch	169,062	-	-	-	-	-
Fire Department	254,208	1,769,088	1,769,088	-	-	-
Total Expenditures	3,815,665	7,312,913	7,312,913	-	-	-
Revenues Over/(Under) Expenditures	(3,531,483)	(7,154,492)	(7,154,492)	-	-	-
Fund Balance - Beginning	10,853,700	7,453,016	7,453,016	298,524	-	298,524
Fund Balance - Ending	\$ 7,322,218	\$ 298,524	\$ 298,524	\$ 298,524	\$ -	\$ 298,524

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Contracted Services	\$ 689,297	\$ 815,296	\$ 815,296	\$ 751,154	\$ -	\$ 751,154
Interest Income	-	213	213	-	-	-
Transfers In	-	176,071	176,071	39,534	-	39,534
Total Revenues	689,297	991,580	991,580	790,688	-	790,688
EXPENDITURES						
Personnel Costs	735,821	774,600	774,600	657,699	-	657,699
Operations & Maintenance	-	-	-	132,990	-	132,990
Total Expenditures	735,821	774,600	774,600	790,689	-	790,689
Revenues Over/(Under) Expenditures	(46,525)	216,980	216,980	(1)	-	(1)
Fund Balance - Beginning	95,699	49,175	49,175	266,155	-	266,155
Fund Balance - Ending	\$ 49,175	\$ 266,155	\$ 266,155	\$ 266,153	\$ -	\$ 266,153

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Transfers In	\$ 476,837	\$ 1,243,598	\$ 1,243,598	\$ 285,000	\$ -	\$ 285,000
Interest Income	6,935	17,000	17,000	19,000	-	19,000
Total Revenues	483,771	1,260,598	1,260,598	304,000	-	304,000
EXPENDITURES						
Operations & Maintenance	15,535	393,271	393,271	304,000	-	304,000
Capital Costs	217,752	1,047,502	1,047,502	-	-	-
Total Expenditures	233,287	1,440,773	1,440,773	304,000	-	304,000
Revenues Over/(Under) Expenditures	250,485	(180,175)	(180,175)	-	-	-
Fund Balance - Beginning	-	250,485	250,485	70,310	-	70,310
Fund Balance - Ending	\$ 250,485	\$ 70,310	\$ 70,310	\$ 70,310	\$ -	\$ 70,310

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Litigation Settlement Distributions	\$ 100,945	\$ 19,638	\$ 19,638	\$ -	\$ -	\$ -
Interest Income	2,318	5,323	5,323	-	-	-
Total Revenues	103,263	24,961	24,961	-	-	-
EXPENDITURES						
Police Department	-	50,533	50,533	13,579	-	13,579
Fire Department	-	50,533	50,533	13,579	-	13,579
Total Expenditures	-	101,065	101,065	27,158	-	27,158
Revenues Over/(Under) Expenditures	103,263	(76,104)	(76,104)	(27,158)	-	(27,158)
Fund Balance - Beginning	-	103,263	103,263	27,159	-	27,159
Fund Balance - Ending	\$ 103,263	\$ 27,159	\$ 27,159	\$ 1	\$ -	\$ 1

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 FY25-FY29 totals \$723.14 million including \$6.35 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 2024

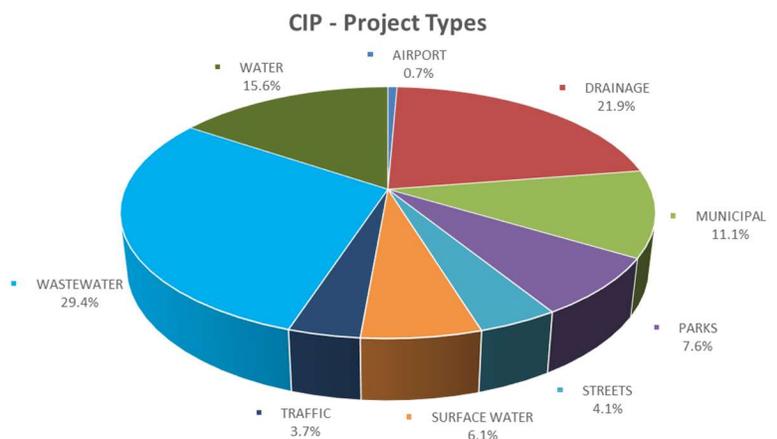
The revised FY24 capital projects budget totaled \$69,767,873. Many projects included in FY24 are still in progress as most capital projects are multi-year projects. Funds will carry over into FY25.

Fiscal Year 2025

FY25 capital projects total 159,740,804. The chart to the right illustrates what portion each project type makes up of the total approved budget for the FY25 CIP. Wastewater and Drainage projects make up over half of the budgeted CIP.

Streets projects totaling \$6,525,000 include: Sidewalk Rehabilitation & Replacement, Major Street Rehabilitation, Williams Trace Reconstruction, Residential Street Reconstruction & Panel Replacement.

Municipal projects totaling \$17,750,000 are for Animal Shelter, SWAT Command Vehicles, Austin Parkway Fuel Station Rehabilitation, Public Safety Facilities Rehabilitation, Public Safety Training Facility Ph. III, Fire Apparatus Replacement & Rebuild, Fire Station Expansion & Rebuild, Renovation Existing PD & Court Building + New PD Headquarters, Public Services Building Rehabilitation & Modernization.



Drainage projects totaling \$34,913,600 are for Brazos River Erosion - US 59 & Memorial Park, Brazos River Erosion – Riverstone, Sugar Lakes Inlet Replacement, Windmill Drainage Modifications, Hillstone Drainage Modifications.

Water projects total \$24,850,000 and include: Distribution System Water Main Rehabilitation Program, GWP Emergency Generator - RAD Maintenance Program, Ground Storage Tank Rehabilitation, SCADA Improvements, Ground Water Plant Rehabilitation, Water South of the Brazos - Water Treatment Plant Phase I, Water South of the Brazos - Elevated Storage Tank, Water South of the Brazos - Water Line Connection to Greatwood.

Wastewater projects total \$46,985,000 and include: Lift Station 48 (MUD 136 Reg. LS#1), Collection System Rehabilitation Program, Lift Station Rehabilitation Program, South of the Brazos Wastewater Treatment Plant, South of the Brazos Wastewater Treatment Plant Diversion

Surface Water projects total \$9,735,000 and include: Telfair Raw Water Pump Station Rehab, SWTP Rehab Ph 1- Chemical System Replacement/ Improvements, Reclaimed Water - South of the Brazos Phase 1

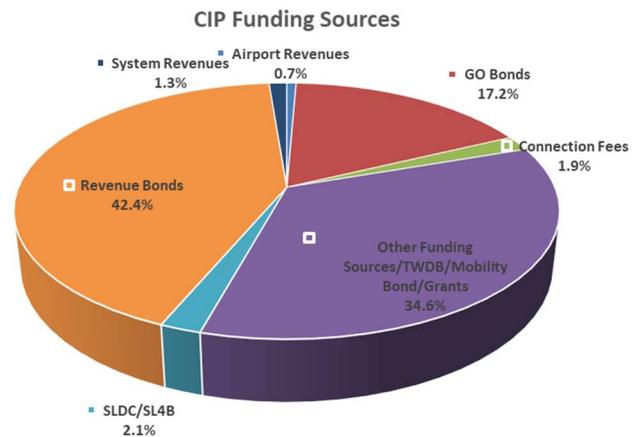
Parks projects total \$12,077,204 and include Memorial Park Splashpad, Grannoway Lake Trails, Fostering Unique Neighborhoods (F.U.N.), Sugar Land Trail Phase II, and Eldridge Park Improvements.

Airport projects total \$1,050,000 and include Terminal Ramp Expansion Design and New Fuel Farm Design.

Traffic projects total \$5,855,000 and include Landscape Replacement for Major Roadway and Enhancement Projects, Next Gen ITS, Traffic Signal Rehabilitation, Strategic Traffic Flow Projects, Austin Parkway at Commonwealth Intersection Safety Modification.

Total revenues excluding interest income for FY25 Capital Projects are \$159,740,804.

\$27,450,000 is funded from GO Bonds, \$67,744,743 is funded from Revenue Bonds; \$2,000,000 is from Utility System Revenues; \$1,050,000 is from Airport Revenues and \$3,300,000 is from Sugar Land 4B Corporation and Sugar Land Development Corporation, \$2,988,077 is from Connection Fees. Other funding sources include TWDB, FBC Mobility Bond, and grants totaling \$55,207,985.



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

	General CIP	Development Corporations	Utility CIP	Airport CIP	Total Capital Projects
Revenues					
Bond Proceeds	\$ 27,450,000	\$ -	\$ 67,744,743	\$ -	\$ 95,194,743
Transfers From Other Funds	4,063,600	3,300,000	13,825,257	1,050,000	22,238,857
Contributions	42,307,204	-	-	-	42,307,204
Interest Income	5,757,000	295,000	3,027,000	162,000	9,241,000
Total Revenues	79,577,804	3,595,000	84,597,000	1,212,000	168,981,804
Expenditures					
Airport	-	-	-	1,050,000	1,050,000
Drainage	34,913,600	-	-	-	34,913,600
Municipal	17,750,000	-	-	-	17,750,000
Parks	11,077,204	1,000,000	-	-	12,077,204
Streets	4,525,000	2,000,000	-	-	6,525,000
Traffic	5,555,000	300,000	-	-	5,855,000
Surface Water	-	-	9,735,000	-	9,735,000
Water	-	-	24,850,000	-	24,850,000
Wastewater	-	-	46,985,000	-	46,985,000
Total CIP Expenditures	73,820,804	3,300,000	81,570,000	1,050,000	159,740,804
Issuance Costs	300,000	-	300,000	-	600,000
Non-operating Expenditures	300,000	-	300,000	-	600,000
Total Expenditures	74,120,804	3,300,000	81,870,000	1,050,000	160,340,804
Revenues Over/(Under) Expenditures	5,457,000	295,000	2,727,000	162,000	8,641,000
Fund Balance - Beginning	103,660,564	5,845,470	55,522,907	3,047,769	168,076,710
Reserved Funds	(3,170,894)	-	-	-	(3,170,894)
Fund Balance - Ending	\$ 105,946,670	\$ 6,140,470	\$ 58,249,907	\$ 3,209,769	\$ 173,546,816

CITY OF SUGAR LAND
SUMMARY OF CAPITAL PROJECTS
FISCAL YEAR 2025

Project #	Project Name	Project Description	Water Utilities	Airport	SLDC Corp	Bond Proceeds		Other Sources		Total FY25 CIP Budget
				Revenues	SL4B Corp	GO / CO	Revenue	Other Funding Sources	Connection Fees	
Airport Projects										
CAP2501	Terminal Ramp Expansion Design - Phase 1	Design a terminal apron expansion on the southeast side of the main terminal ramp. This project is anticipated to be the primary location for future air taxi operations with Wisk or other future	-	950,000	-	-	-	-	-	950,000
CAP2502	New Fuel Farm Design	Design a new fuel farm with additional capacity for Jet-A aircraft fuel, including new fuel management systems, more space for transport trucks to maneuver, and shade areas covering	-	100,000	-	-	-	-	-	100,000
Airport Total			-	1,050,000	-	-	-	-	-	1,050,000
Drainage Projects										
CDR2501	Brazos River Erosion - US 59 & Memorial Park	Design and construct erosion control structure along the riverbank of the Brazos River to protect infrastructure.	-	-	-	-	-	4,063,600	-	4,063,600
CDR2502	Brazos River Erosion - Riverstone	Design and construct erosion control structure along the riverbank of the Brazos River to protect existing infrastructure.	-	-	-	-	-	28,000,000	-	28,000,000
CDR2503	Sugar Lakes Inlet Replacement	Replace existing drainage inlets in Sugar Lakes to increase the movement of stormwater within the drainage network in the area.	-	-	-	1,050,000	-	-	-	1,050,000
CDR2504	Windmill Drainage Modifications	Enlarge storm sewer main line along Kettle Run and Windmill in Chimneystone.	-	-	-	775,000	-	-	-	775,000
CDR2505	Hillstone Drainage Modifications	Enlarge storm sewer main line along Garden Ln, Hillstone and Whetrock Ln in Chimneystone.	-	-	-	1,025,000	-	-	-	1,025,000
Drainage Total			-	-	-	2,850,000	-	32,063,600	-	34,913,600
Municipal Projects										
CMU1908	Animal Shelter	Construction of approximately 24,000 square foot facility that includes animal housing, intake/veterinary space, staff areas, and public spaces. Exterior space includes animal exercise and play yards.	-	-	-	1,800,000	-	-	-	1,800,000
CMU2501	SWAT Command Vehicles	Purchase Bear Cats (armored vehicle) and Rapid Deployment Vehicles (heavy-duty response vehicle with tactical lifts and capabilities) for the Sugar Land Police Department.	-	-	-	1,050,000	-	-	-	1,050,000
CMU2502	Austin Parkway Fuel Station Rehabilitation	Replace existing above ground unleaded and diesel fuel tanks with dispensers at current site.	-	-	-	1,575,000	-	-	-	1,575,000
CMU2503	Public Safety Facilities Rehabilitation	Several modifications have been identified across various Public Safety buildings, including repairs to mechanical, electrical, plumbing and security systems, natural disaster preparedness, and building modifications due to recent changes in service levels and programs.	-	-	-	1,050,000	-	-	-	1,050,000
CMU2504	Public Safety Training Facility Ph. III	This phase involves the design and construction of fire training structures for live fire training and a permanent gun range to allow indoor training.	-	-	-	3,125,000	-	-	-	3,125,000
CMU2505	Fire Apparatus Replacement & Rebuild	Replace and rebuild aging firefighting vehicles.	-	-	-	3,125,000	-	-	-	3,125,000
CMU2506	Fire Station Expansion & Rebuild	Design and construction of Fire Station #2 and expansion of other existing fire stations to provide 24/7/365 accommodations for firefighting vehicles, specialty vehicles, medic units, staff vehicles, and living quarters and support amenities for emergency responders.	-	-	-	1,575,000	-	-	-	1,575,000
CMU2507	Renovation Existing PD & Court Building + New PD Headquarters	Design and construction of a new Police Headquarters building that will integrate current and future technologies into an operationally efficient design and renovation of the existing building.	-	-	-	4,175,000	-	-	-	4,175,000
CMU2508	Public Services Building Rehabilitation & Modernization	Based on guidance from the Facilities Master Plan, this project identifies and implements modifications and additions, as necessary, to existing City facilities, including rehabilitation of buildings and modernization of spaces to address City growth and service level expectations. Some examples of potential modifications include: Roofs, walls, and ceilings Electrical, mechanical, heating, ventilation, and air conditioning systems (HVAC)	-	-	-	275,000	-	-	-	275,000
Municipal Total			-	-	-	17,750,000	-	-	-	17,750,000
Parks Projects										
CPK2403	Memorial Park Splashpad	Design and construct a splashpad for Memorial Park.	-	-	500,000	-	-	-	-	500,000
CPK2501	Gannaway Lake Trails	Project includes widening existing sidewalk along Burney Rd. from 4 to 8 feet, installation on 10-ft wide boardwalk around south portion of Gannaway Lake, a new 10-ft shared use path to that connects to existing SUP at Imperial, crosswalk improvements at SH6 crossing, and widening existing pedestrian bridge over Oyster Creek along SH6, with connection to Cullinan Park.	-	-	-	-	-	4,627,204	-	4,627,204
CPK2502	Fostering Unique Neighborhoods (F.U.N.)	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.	-	-	300,000	-	-	-	-	300,000
CPK2503	Sugar Land Trail Phase II	This project includes the extension of the Sugar Land Trail to connect to First Colony Trail and other areas in Tract 5.	-	-	-	-	-	6,450,000	-	6,450,000
CPK2504	Eldridge Park Improvements	Design and construct drainage improvements to the Eldridge Park parking lot, irrigation system and convert one field to artificial turf.	-	-	200,000	-	-	-	-	200,000
Parks Total			-	-	1,000,000	-	-	11,077,204	-	12,077,204
Streets Projects										
CST2501	Sidewalk Rehabilitation & Replacement	Create a 5-year sidewalk management program to identify and manage the replacement and/or rehabilitation of existing sidewalks, including streetscapes at various locations throughout the city. Project to include sidewalk and streetscape design and construction.	-	-	-	2,600,000	-	-	-	2,600,000
CST2502	Major Street Rehabilitation	Reconstruction and/or panel replacement of major roadways identified as part of the Pavement Management and Maintenance Program; including portions of Industrial Blvd, Commerce Green Blvd and Greatwood Parkway.	-	-	2,000,000	-	-	-	-	2,000,000
CST2503	Williams Trace Reconstruction	Reconstruction of four lane divided roadway (to include curb and gutter, left turn lanes, inlets and manholes) and construction of a triple left turn from southbound Quarry Hill to southbound SH 6. The project includes safety and accessibility modifications to pedestrian infrastructure.	-	-	-	700,000	-	700,000	-	1,400,000
CST2504	Residential Street Reconstruction & Panel Replacement	Reconstruction and/or replacement of full-depth concrete panels on residential streets in various locations around the city. Conduct a city-wide pavement assessment to update the PMMP.	-	-	-	525,000	-	-	-	525,000
Streets Total			-	-	2,000,000	3,825,000	-	700,000	-	6,525,000
Surface Water Projects										
CSW2301	Telfair Raw Water Pump Station Rehab	The pump station provides raw surface water from Oyster Creek to FBC LID17 (Telfair) to fill amenity lakes and provide irrigation supplies. The scope will include rehab of the intake structure, address bank erosion and evaluate pump condition.	-	-	-	-	527,000	-	-	527,000
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	-	-	-	-	6,425,000	-	-	6,425,000
CSW2501	Reclaimed Water - South of the Brazos Phase 1	This project is the first phase of the reclaimed water treatment facility to serve non-potable water to fill amenity lakes and irrigation needs on the south side of the Brazos River. It will be co-located at the new wastewater treatment plant on FM2759.	-	-	-	-	2,783,000	-	-	2,783,000
Surface Water Total			-	-	-	-	9,735,000	-	-	9,735,000

CITY OF SUGAR LAND
SUMMARY OF CAPITAL PROJECTS
FISCAL YEAR 2025

Project #	Project Name	Project Description	Water Utilities	Airport	SLDC Corp	Bond Proceeds		Other Sources		Total FY25 CIP Budget
				Revenues	SL4B Corp	GO / CO	Revenue	Other Funding Sources	Connection Fees	
Traffic Projects										
CTR2402	Next Gen ITS	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.	-	-	-	-	-	2,530,000	-	2,530,000
CTR2501	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 Right-of-Way Enhancement and Maintenance Policy.	-	-	300,000	-	-	-	-	300,000
CTR2502	Traffic Signal Rehabilitation	Evaluation, design, and replacement of aging traffic signal infrastructure.	-	-	-	800,000	-	-	-	800,000
CTR2503	Strategic Traffic Flow Projects	Conduct mobility studies, design, and construction to address various congestion issues around the City. Some known examples of intersections with congestion issues include: Dairy Ashford and Julie Rivers 90A and Gateway Right turn at 90A and Commerce Green	-	-	-	425,000	-	-	-	425,000
CTR2504	Austin Parkway at Commonwealth Intersection Safety Modification	Based on recommendations from the traffic study, implement modifications to address traffic congestion and safety at the intersection.	-	-	-	1,800,000	-	-	-	1,800,000
Traffic Total			-	-	300,000	3,025,000	-	2,530,000	-	5,855,000
Wastewater Projects										
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.	1,845	-	-	-	73,155	-	-	75,000
CWW2501	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.	7,380	-	-	-	292,620	-	-	300,000
CWW2502	Lift Station Rehabilitation Program	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.	61,500	-	-	-	2,438,500	-	-	2,500,000
CWW2503	South of the Brazos Wastewater Treatment Plant	Engineering and construction of a 2 million gallon per day wastewater treatment plant.	917,959	-	-	-	36,397,396	4,418,590	1,916,055	43,650,000
CWW2504	South of the Brazos Wastewater Treatment Plant Diversion	This project is the wastewater line to divert flow from the existing Greatwood WWTP to the new regional wastewater plant on the south side of the Brazos River. The regional wastewater treatment plant will be located on FM2759.	11,316	-	-	-	448,684	-	-	460,000
Wastewater Total			1,000,000	-	-	-	39,650,355	4,418,590	1,916,055	46,985,000
Water Projects										
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 include 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.	144,633	-	-	-	2,655,367	-	-	2,800,000
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.	25,827	-	-	-	474,173	-	-	500,000
CWA2503	Ground Storage Tank Rehabilitation	Annual funding for refurbishment of existing ground storage water tanks (GST) 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.	67,151	-	-	-	1,232,849	-	-	1,300,000
CWA2504	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.	19,629	-	-	-	360,371	-	-	380,000
CWA2505	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.	111,574	-	-	-	2,048,426	-	-	2,160,000
CWA2506	Water South of the Brazos - Water Treatment Plant Phase I	This project is the first phase of a groundwater treatment plant to serve potable water to Greatwood, the Shouse tract and new development on the south side of the Brazos River. It will be located on FM2759.	216,401	-	-	-	3,972,987	4,418,590	1,072,021	9,680,000
CWA2507	Water South of the Brazos - Elevated Storage Tank	This project is an elevated storage tank to serve potable water to Greatwood, the Shouse tract and new development on the south side of the Brazos River. It will be co-located at the water treatment plant on FM2759.	407,038	-	-	-	7,472,962	-	-	7,880,000
CWA2508	Water South of the Brazos - Water Line Connection to Greatwood	This project is the transmission line to connect the new groundwater treatment plant to serve potable water to Greatwood and new development on the south side of the Brazos River. It will be located on FM2759.	7,748	-	-	-	142,252	-	-	150,000
Water Total			1,000,000	-	-	-	18,359,388	4,418,590	1,072,021	24,850,000
Grand Total			\$ 2,000,000	\$ 1,050,000	\$ 3,300,000	\$ 27,450,000	\$ 67,744,743	\$ 55,207,985	\$ 2,988,077	\$ 159,740,804

CITY OF SUGAR LAND - 2025 CAPITAL IMPROVEMENT PROGRAM - OPERATING IMPACTS

PROJECT NO. **PROJECT TITLE**
 CAP2501 Terminal Ramp Expansion Design - Phase 1

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CAP2502 New Fuel Farm Design

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CDR2501 Brazos River Erosion - US 59 & Memorial Park

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CDR2502 Brazos River Erosion - Riverstone

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

CITY OF SUGAR LAND - 2025 CAPITAL IMPROVEMENT PROGRAM - OPERATING IMPACTS

PROJECT NO. **PROJECT TITLE**
 CDR2503 Sugar Lakes Inlet Replacement

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CDR2504 Windmill Drainage Modifications

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CDR2505 Hillstone Drainage Modifications

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CMU1908 Animal Shelter

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CMU2501 SWAT Command Vehicles

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

CITY OF SUGAR LAND - 2025 CAPITAL IMPROVEMENT PROGRAM - OPERATING IMPACTS

PROJECT NO. **PROJECT TITLE**
 CMU2502 Austin Parkway Fuel Station Rehabilitation

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

PROJECT NO. **PROJECT TITLE**
 CMU2503 Public Safety Facilities Rehabilitation

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CMU2504 Public Safety Training Facility Ph. III

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

PROJECT NO. **PROJECT TITLE**
 CMU2505 Fire Apparatus Replacement & Rebuild

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CMU2506 Fire Station Expansion & Rebuild

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

CITY OF SUGAR LAND - 2025 CAPITAL IMPROVEMENT PROGRAM - OPERATING IMPACTS

PROJECT NO. **PROJECT TITLE**
 CMU2507 Renovation Existing PD & Court Building + New PD Headquarters

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CMU2508 Public Services Building Rehabilitation & Modernization

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CPK2403 Memorial Park Splashpad

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

PROJECT NO. **PROJECT TITLE**
 CPK2501 Gannoway Lake Trails

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CPK2502 Fostering Unique Neighborhoods (F.U.N.)

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

CITY OF SUGAR LAND - 2025 CAPITAL IMPROVEMENT PROGRAM - OPERATING IMPACTS

PROJECT NO. CPK2503 **PROJECT TITLE** Sugar Land Trail Phase II

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. CPK2504 **PROJECT TITLE** Eldridge Park Improvements

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. CST2501 **PROJECT TITLE** Sidewalk Rehabilitation & Replacement

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. CST2502 **PROJECT TITLE** Major Street Rehabilitation

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. CST2503 **PROJECT TITLE** Williams Trace Reconstruction

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

CITY OF SUGAR LAND - 2025 CAPITAL IMPROVEMENT PROGRAM - OPERATING IMPACTS

PROJECT NO. **PROJECT TITLE**
 CST2504 Residential Street Reconstruction & Panel Replacement

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

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

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CTR2501 Landscape Replacement for Major Roadway and Enhancement Projects

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CTR2502 Traffic Signal Rehabilitation

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CTR2503 Strategic Traffic Flow Projects

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

CITY OF SUGAR LAND - 2025 CAPITAL IMPROVEMENT PROGRAM - OPERATING IMPACTS

PROJECT NO. **PROJECT TITLE**
 CTR2504 Austin Parkway at Commonwealth Intersection Safety Modification

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CWW2301 Lift Station 48 (MUD 136 Reg. LS#1)

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CWW2501 Collection System Rehabilitation Program

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CWW2502 Lift Station Rehabilitation Program

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CWW2503 South of the Brazos Wastewater Treatment Plant

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

CITY OF SUGAR LAND - 2025 CAPITAL IMPROVEMENT PROGRAM - OPERATING IMPACTS

PROJECT NO. **PROJECT TITLE**
 CWW2504 South of the Brazos Wastewater Treatment Plant Diversion

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

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

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

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

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CWA2503 Ground Storage Tank Rehabilitation

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CWA2504 SCADA Improvements

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

CITY OF SUGAR LAND - 2025 CAPITAL IMPROVEMENT PROGRAM - OPERATING IMPACTS

PROJECT NO. **PROJECT TITLE**
 CWA2505 Ground Water Plant Rehabilitation

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CWA2506 Water South of the Brazos - Water Treatment Plant Phase I

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CWA2507 Water South of the Brazos - Elevated Storage Tank

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CWA2508 Water South of the Brazos - Water Line Connection to Greatwood

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CSW2301 Telfair Raw Water Pump Station Rehab

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

CITY OF SUGAR LAND - 2025 CAPITAL IMPROVEMENT PROGRAM - OPERATING IMPACTS

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

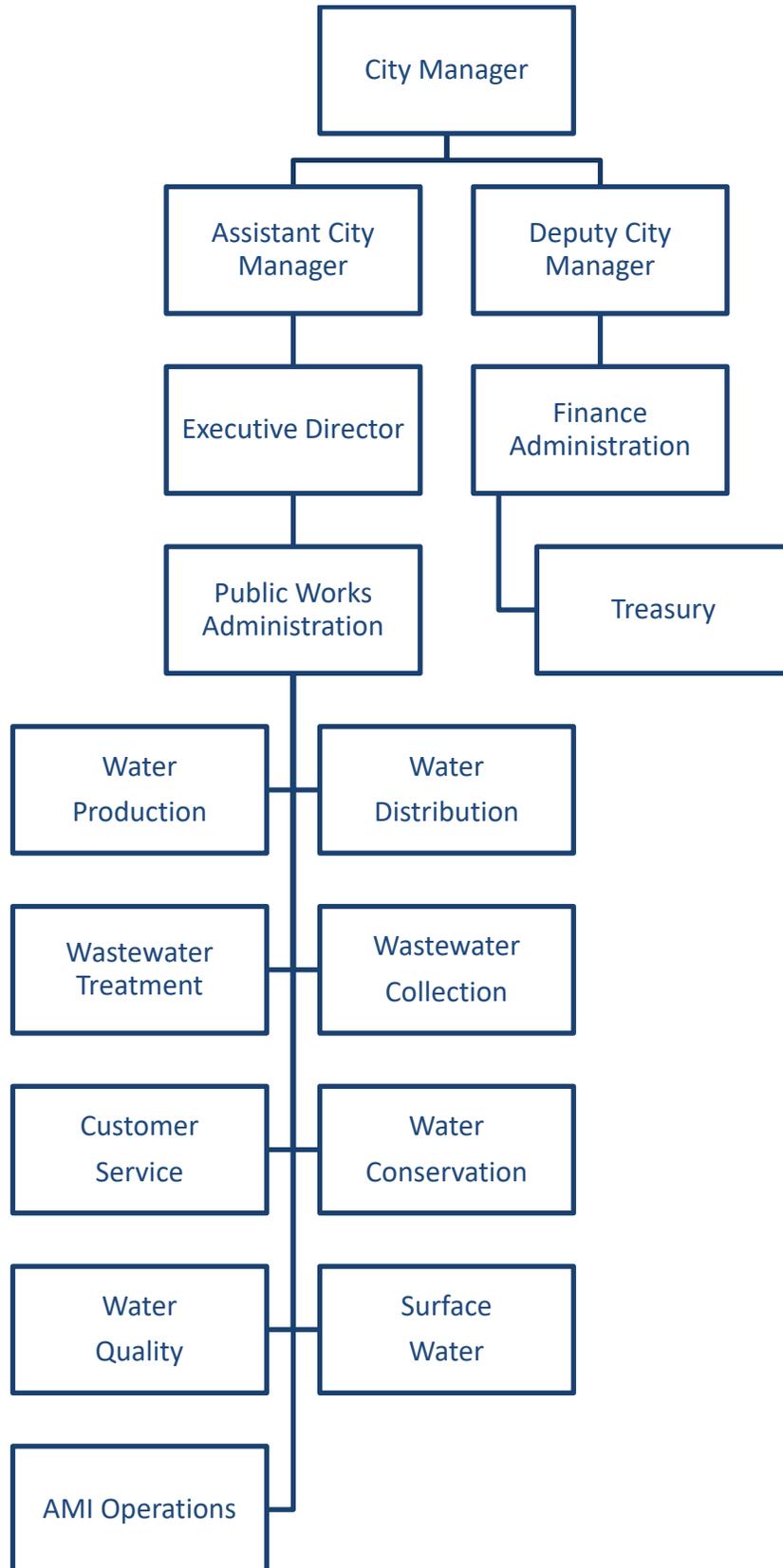
IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

PROJECT NO. **PROJECT TITLE**
 CSW2501 Reclaimed Water - South of the Brazos Phase 1

IMPACT ON OPERATING BUDGET					
Expenditures	2025	2026	2027	2028	2029
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
GRAND TOTAL	\$ -				

Utility System Fund Organizational Chart

As of October 1, 2024



Utility System Fund

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 2024

FY24 total revenues are estimated to be \$95,329,518. Charges for services are projected at \$44,397,008. Surface Water fees are estimated at \$24,664,062. Interest income is projected at \$2,536,402. Miscellaneous revenue totals \$2,204,054 and includes the sale of water rights.

Non-operating revenues consist of 2024 bond proceeds of \$20,462,642, transfers of \$868,019 from connection fees, and \$35,281 in PID reimbursements.

Total expenditures are projected at \$103,474,476. Operating expenditures are projected at \$36,432,315.

Non-operating expenditure projections total \$67,042,161 and include debt service payments of \$22,291,856, transfers out of \$9,278,518, issuance costs of \$384,360, miscellaneous expenditures of \$416,298, contingency of \$518,887, and CIP transfers of \$27,852,242, which includes \$2 million pay as you go funding for capital projects. To support Hurricane Beryl debris cleanup efforts, the Utility fund is loaning the Solid Waste fund \$6,300,000.

Ending cash equivalent balance at 9/30/24 is projected to be \$29,151,429 after considering the debt service reserve of \$9,078,642. The fund is projected to have a 80% operating reserve, which is above the 25% established by policy, and a bond coverage ratio of 1.68.

Fiscal Year 2025

FY25 total revenues are estimated to be \$143,357,798. Total revenues for charges for services are budgeted at \$46,856,643, surface water fees are budgeted at \$25,600,141, interest income at \$1,019,387, tap fees at \$337,984, and miscellaneous of \$896,350 made up of penalties, collection charges, delinquency fees, lease agreements, reimbursements, and other miscellaneous charges. Bond proceeds are budgeted at \$67,744,743 for FY25 CIP projects. Transfers in include \$868,019 from connection fees to cover FY25 debt service requirements for connection fee projects, and \$34,531 in reimbursements from the Enclave @ River Park PID for debt service on the developer reimbursement.

Operating expenditures total \$36,687,213.

Non-operating expenditures total \$108,674,053. Debt service payments are budgeted at \$28,128,484 for existing debt and projected future debt service for current year CIP. Issuance costs for the bonds are estimated at \$1,160,195. Transfer to CIP fund is budgeted at \$69,744,743, including \$2 million for pay as you go funding and transfer of bond proceeds for capital projects. Transfers out to other funds total \$8,928,685, 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. Miscellaneous is budgeted at \$711,946, which includes insurance premiums and deductibles and compensation plan adjustments.

The Utility System has a projected total debt service reserve of \$10,056,221 for FY25 which includes the estimated increase from new debt issuance in the budgeted year. The cash equivalent balance on 9/30/25 is estimated to be \$26,170,382 which is a 71% operating reserve and a bond coverage of 1.35.

Financial Analysis

Financial ratios are used to analyze the financial position and operating results of the funds. A comparison based on FY24 projections and the FY25 budget is shown below:

	FY24 Projection	FY25 Budget
Cash Reserve Ratio	80%	71%
Direct Bond Coverage	1.68	1.35

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 FY25 cash reserve ratio is budgeted at 71%. 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

Mission Statement

The **Water Utilities Department** takes pride in maintaining a tradition of producing ample superior quality water, recognized as the best tasting water in the United States by the American Water Works Association in 2019, vigilantly maintaining water and wastewater infrastructure, and providing responsive and efficient customer-oriented service in a cost-effective and innovative manner emphasizing responsible environmental stewardship and compliance with all regulatory requirements.

Programs of Service

Utilities Administration sets departmental goals and strategies, provides organizational direction and control to accomplish those goals and manages long range planning to ensure there is adequate system capacity for growth.

The **Water Distribution** program is responsible for ensuring that water produced is delivered to meet customer expectations including maintaining and repairing water lines, meters and fire hydrants.

Water Production is responsible for producing, treating and supplying quality water that complies with all federal and state water quality standards and with sufficient water pressure to meet customer needs and fire flow requirements in an emergency.

Wastewater Collection operates, maintains, and repairs sanitary sewer collection lines and manholes to meet or exceed all state and federal guidelines.

The **Wastewater Treatment** program is responsible for transporting and treating wastewater to a quality that meets federal and state water quality standards, and operating, maintaining and repairing sanitary sewer lift stations and wastewater treatment plants.

The **Customer Service** program responds to all requests for service 24 hours a day 7 days a week and reads all water meters monthly.

The **Water Quality** program monitors the safety and quality of drinking water through water testing and compliance monitoring and handles backflow prevention, grease trap inspections, and the mandated wastewater industrial pretreatment programs.

The **Water Conservation** program is responsible for water education, conservation and communication and is managed through the Public Works Department Environmental Services Division.

The **Treasury** program, managed through the Finance Department, provides centralized collection of City funds for utility and other billings, as well as daily receipts from other operating departments and receipts from outside payments including property tax payments received from Fort Bend County. Treasury also bills for utilities, alarms, airport rentals, and other miscellaneous receivables for all city departments.

Surface Water is responsible for all planning and implementation of the City's Groundwater Reduction Plan. Based on the mandated groundwater reduction, the program is also responsible for coordinating the identification, pursuit, acquisition, and implementation of alternatives to groundwater sources, including but not limited to surface water, effluent reuse, conservation, and direct reuse projects.

Water Utilities Department

FY25 Changes

FY25 additions total \$2,300,096 and address needs for sustainable and resilient infrastructure. Major additions include items such as \$363,873 for Hazard Mitigation in wastewater operations and \$1,936,223 for GCWA Phase 2 Shannon Pump Station Cash Call for surface water operations.

Strategy

Department	Strategic Outcome Area	Corresponding Performance Measure
Water Utilities	Infrastructure: Sustainable & Resilient	1, 2

Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Actuals	2024 Target	2025 Projected Target
1 Adequate Water	37%	24%	23.5%	23%	23%
2 Water Accountability	2.0	2.87	3.61	3.0	3.0

Adequate Water is expressed as a percentage and demonstrates an assessment of current water demand compared to available water supplies. The goal of this measurement is to be below the prescribed target level.

Water Accountability addresses the systems water loss. Even the most well maintain and managed systems experience some unavoidable leakage. To measure this occurrence, the International Water Association supports the use of an Infrastructure Leakage Index (ILI). This index is the ratio of water loss to water leaks as compared to unavoidable water loss. It is accepted within the industry that a score of 1.00-2.00 is exceptional, whereas the majority of utilities operate between a 2.00 and a 4.00. Utilities above a 4.00 need to consider more immediate updates to their water distribution system.

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 7,397,068	\$ 8,863,274	\$ 8,483,008	\$ 9,757,354	\$ -	\$ 9,757,354
Supplies	6,909,057	9,305,600	9,311,152	8,158,860	1,936,223	10,095,083
Professional Services	5,236,265	9,148,233	9,162,075	9,667,818	-	9,667,818
Repairs & Maintenance	7,924,871	7,101,990	7,079,179	5,677,242	-	5,677,242
Purchased Services	331,451	476,410	479,827	755,873	-	755,873
Capital/Other	837,239	1,917,074	1,917,074	369,970	363,873	733,843
Category Totals	\$ 28,635,952	\$ 36,812,580	\$ 36,432,315	\$ 34,387,117	\$ 2,300,096	\$ 36,687,213

Water Utilities Department

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Summary by Type						
Utility Administration	\$ 965,679	\$ 1,306,808	\$ 1,354,929	\$ 1,462,827	\$ -	\$ 1,462,827
Water Distribution	2,590,263	3,514,666	3,463,051	3,028,514	-	3,028,514
Water Production	3,582,471	4,152,095	4,085,741	4,108,132	-	4,108,132
Wastewater Collection	1,508,448	1,705,070	1,602,568	1,369,160	-	1,369,160
Wastewater Treatment	7,051,294	8,419,135	8,155,379	8,717,810	363,873	9,081,683
Customer Service	1,240,764	2,304,308	2,318,466	1,743,211	-	1,743,211
Water Quality	906,017	1,175,928	1,035,632	1,047,757	-	1,047,757
Water Conservation	386,826	628,077	632,175	296,839	-	296,839
Treasury	1,987,464	2,152,116	2,178,553	2,294,497	-	2,294,497
AMI Operations	-	136,981	-	881,415	-	881,415
Surface Water	8,416,725	11,317,397	11,605,822	9,436,955	1,936,223	11,373,178
Category Totals	\$28,635,952	\$ 36,812,580	\$36,432,315	\$34,387,117	\$ 2,300,096	\$ 36,687,213

	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Budget
FTE Count					
Utility Administration	4.50	6.00	2.50	8.50	8.50
Water Distribution	14.50	14.50	-	14.50	14.50
Water Production	7.50	7.50	-	7.50	7.50
Wastewater Collection	10.50	10.50	-	10.50	10.00
Wastewater Treatment	7.00	7.00	3.50	10.50	10.50
Customer Service	12.00	12.00	-	12.00	12.00
Water Quality	7.50	7.50	1.00	8.50	8.50
Water Conservation	1.00	1.00	-	1.00	1.00
Treasury	12.00	12.00	-	12.00	12.00
AMI Operations	-	-	3.00	3.00	3.00
Surface Water	17.00	16.00	1.50	17.50	16.00
FTE Count Totals	93.50	94.00	11.50	105.50	103.50

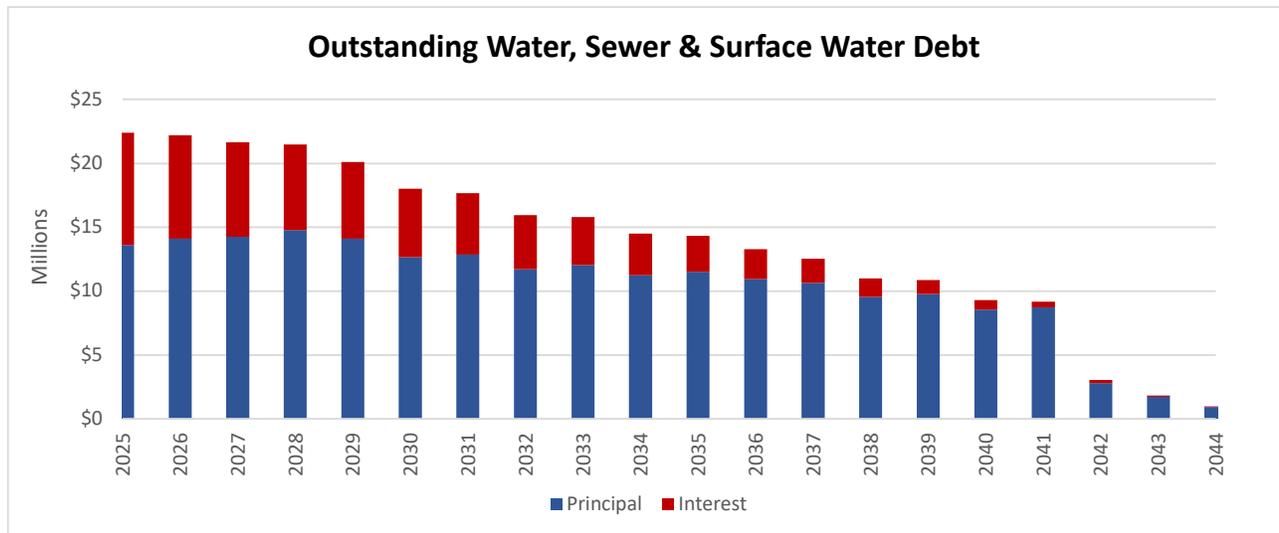
**CITY OF SUGAR LAND
ENTERPRISE FUND - UTILITY SYSTEM
INCOME STATEMENT**

	FY23	FY24	FY24	FY25	FY25	FY25
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Charges for Services	\$ 44,011,850	\$ 44,397,008	\$ 44,397,008	\$ 46,856,643	\$ -	\$ 46,856,643
Surface Water Fees	26,854,654	24,664,062	24,664,062	25,600,141	-	25,600,141
Tap Fees	60,670	162,050	162,050	337,984	-	337,984
Interest Income	1,813,118	2,536,402	2,536,402	1,019,387	-	1,019,387
Miscellaneous	3,526,886	2,204,054	2,204,054	701,950	194,400	896,350
Operating Revenues	76,267,178	73,963,576	73,963,576	74,516,105	194,400	74,710,505
Bond Proceeds	-	20,462,642	20,462,642	67,744,743	-	67,744,743
Transfers In - PID	41,181	35,281	35,281	34,531	-	34,531
Transfers In - Connection Fees	868,019	868,019	868,019	868,019	-	868,019
Non-operating Revenues	909,200	21,365,942	21,365,942	68,647,293	-	68,647,293
Total Revenues	77,176,378	95,329,518	95,329,518	143,163,398	194,400	143,357,798
EXPENDITURES						
Utility Administration	965,679	1,354,929	1,354,929	1,462,827	-	1,462,827
Water Distribution	2,590,263	3,463,051	3,463,051	3,028,514	-	3,028,514
Water Production	3,582,471	4,085,741	4,085,741	4,108,132	-	4,108,132
Wastewater Collection	1,508,448	1,602,568	1,602,568	1,369,160	-	1,369,160
Wastewater Treatment	7,051,294	8,155,379	8,155,379	8,717,810	363,873	9,081,683
Customer Service	1,240,764	2,318,466	2,318,466	1,743,211	-	1,743,211
Water Quality	906,017	1,035,632	1,035,632	1,047,757	-	1,047,757
Water Conservation	386,826	632,175	632,175	296,839	-	296,839
Treasury	1,987,464	2,178,553	2,178,553	2,294,497	-	2,294,497
AMI Operations	-	-	-	881,415	-	881,415
Surface Water	8,416,725	11,605,822	11,605,822	9,436,955	1,936,223	11,373,178
Total Operating Expenditures	28,635,952	36,432,315	36,432,315	34,387,117	2,300,096	36,687,213
Debt Service	8,631,219	22,291,856	22,291,856	28,128,484	-	28,128,484
Issuance Costs	223,465	384,360	384,360	1,160,195	-	1,160,195
Transfers Out	9,367,640	9,278,518	9,278,518	8,928,685	-	8,928,685
Miscellaneous	-	416,298	416,298	711,946	-	711,946
Contingency	-	518,887	518,887	-	-	-
CIP Transfers	18,516,651	27,852,242	27,852,242	69,744,743	-	69,744,743
Inter Fund Loan - Solid Waste	-	6,300,000	6,300,000	-	-	-
Total Non-Operating Expenditures	36,738,974	67,042,161	67,042,161	108,674,053	-	108,674,053
Total Expenditures	65,374,926	103,474,476	103,474,476	143,061,170	2,300,096	145,361,266
Revenues Over/(Under) Expenditures	11,801,452	(8,144,958)	(8,144,958)	102,228	(2,105,696)	(2,003,468)
Fund Balance - Beginning	34,573,578	46,375,029	46,375,029	38,230,071	-	38,230,071
Reserve - Debt Service	(10,845,365)	(9,078,642)	(9,078,642)	(10,056,221)	-	(10,056,221)
Fund Balance - Ending	\$ 35,529,664	\$ 29,151,429	\$ 29,151,429	\$ 28,276,078	\$ (2,105,696)	\$ 26,170,382
Bond Coverage	5.52	1.68	1.68	1.43		1.35
Target	1.25	1.25	1.25	1.25		1.25
Operating Reserves	124%	80%	80%	82%		71%
Target	25%	25%	25%	25%		25%

**ENTERPRISE - UTILITY
WATERWORKS AND SEWER SYSTEM
TOTAL DEBT SERVICE OUTSTANDING***

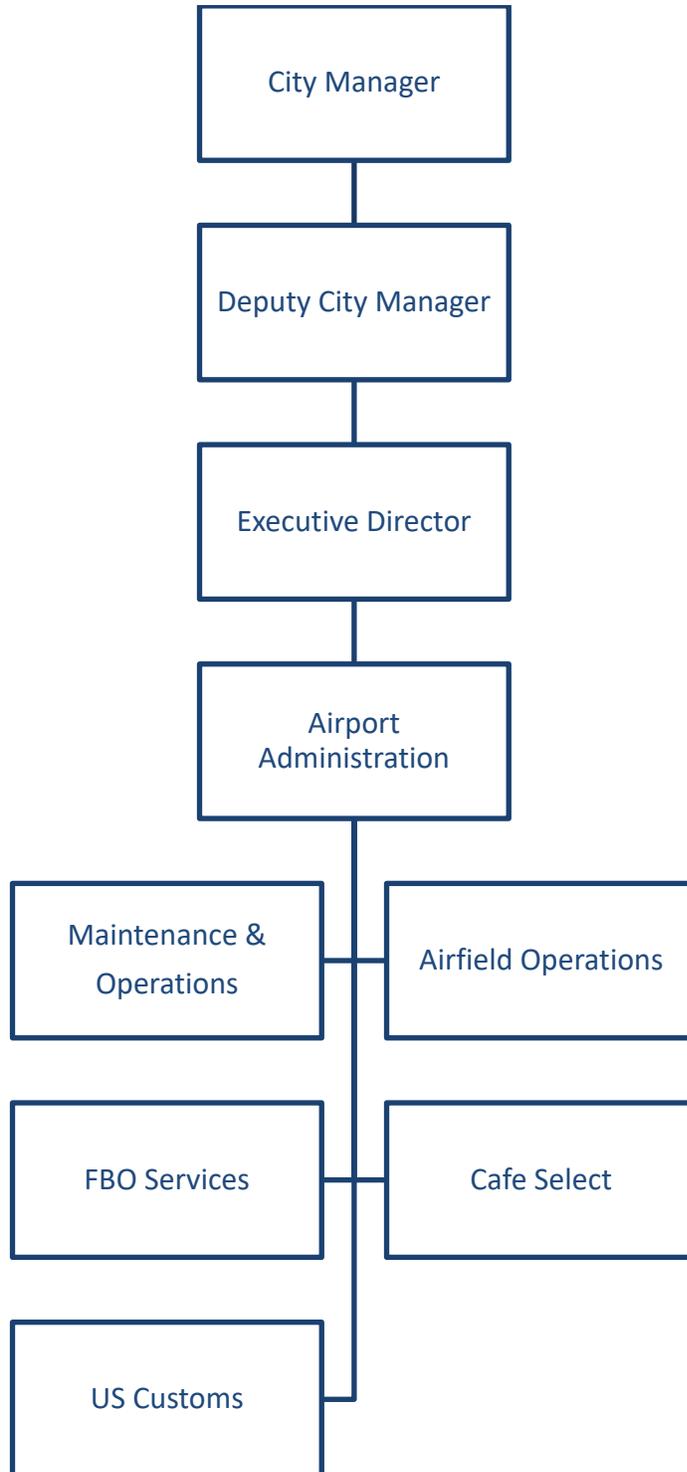
Fiscal Year	Principal	Interest	Total
2025	13,615,000	8,790,983	22,405,983
2026	14,110,000	8,087,894	22,197,894
2027	14,270,000	7,385,969	21,655,969
2028	14,775,000	6,702,869	21,477,869
2029	14,120,000	6,000,656	20,120,656
2030	12,680,000	5,353,056	18,033,056
2031	12,875,000	4,786,731	17,661,731
2032	11,715,000	4,228,831	15,943,831
2033	12,035,000	3,760,431	15,795,431
2034	11,240,000	3,273,819	14,513,819
2035	11,520,000	2,811,000	14,331,000
2036	10,940,000	2,342,650	13,282,650
2037	10,650,000	1,890,313	12,540,313
2038	9,545,000	1,457,794	11,002,794
2039	9,775,000	1,089,444	10,864,444
2040	8,560,000	744,678	9,304,678
2041	8,725,000	452,588	9,177,588
2042	2,820,000	236,306	3,056,306
2043	1,730,000	117,244	1,847,244
2044	955,000	41,781	996,781
TOTAL	\$ 206,655,000	\$ 69,555,037	\$ 276,210,037

* Does not include anticipated issuance of new debt.



Airport Fund Organizational Chart

As of October 1, 2024



Airport Fund

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 355,449 gallons of aviation fuel per month during FY25. 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 2024

Total revenues for FY24 are projected to be \$24,953,260. Projected operating revenues total \$24,255,147, which includes \$20,536,186 in fuel sales, \$1,545,453 in hangar leases, \$420,000 in interest income and \$294,005 in miscellaneous revenues from rental cars, ramp fees and other fees. Non-operating revenues are projected at \$698,113 and consist of \$548,113 in transfers in and \$150,000 in grant proceeds.

Total expenses for FY24 are projected to be \$23,398,240. Operating expenses are projected at \$19,882,874 and non-operating expenses are projected at \$3,515,366. This includes transfers for administrative overhead and debt service payments.

Ending cash equivalent balance at 9/30/24 is projected to be \$9,648,109.

Fiscal Year 2025

Total revenues for FY25 are budgeted at \$28,891,707. Revenues from fuel sales are anticipated at \$23,905,351, a 16% increase over FY24 projections. The increase is intended to capture the increasing cost of fuel for resale, which is reflected in the price and revenue projections and aims to account for historical trends in the fuel revenue and expense budget. Total gallons sold are estimated at 4,265,384. Non-operating revenues in FY25 are budgeted at \$1,457,056, which includes grant proceeds of \$894,000, operating transfers in of \$563,056, and \$0 in bond proceeds. 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 \$23,410,985 and includes \$1,491,598 for airport administration, \$415,404 for airfield operations, \$344,789 for Café Select operations, \$409,701 for U.S. Customs, and \$1,538,779 for maintenance and operations. The operating budget also includes \$19,270,214 for FBO services which includes the amount budget for resale fuel mentioned above.

Total non-operating expenses are estimated at \$4,403,039, which includes the transfer out of bond proceeds for CIP projects, 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 9/30/25 is expected to be \$9,211,376

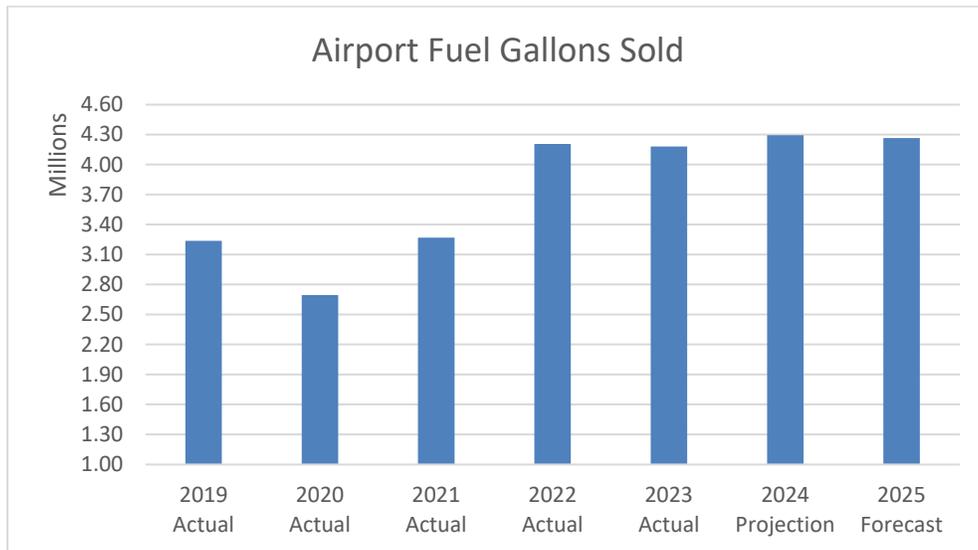
Financial Analysis

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 FY24 projections and FY25 budget amounts is shown below.

	FY24 Projections	FY25 Budget
Cash Reserve Ratio	157%	133%
Direct Bond Coverage	2.56	1.81

Cash reserve ratios for both FY24 projections and FY25 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 FY24 projections and FY25 budget.

The graph below shows gallons of fuel sold. Projected total gallons of fuel sold in FY24 are 4.29 million gallons and the FY25 forecast is 4.27 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 Statement

The mission of Sugar Land Regional Airport is to be the safest, best planned, and most recognized premier reliever airport within the Houston Metropolitan area. This is accomplished through a thoughtful marketing plan that communicates the Airport is an upscale destination, providing a lasting impression through superior services, containing a multitude of facilities and state of the art technology, while proving itself to be both a valued neighbor and financially successful.

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.

FY25 Changes

The FY25 budget includes \$37,000 in additional recurring funding for FBO software and equipment, 3 autonomous mowers, and for an Autoclave pressurized sanitation unit. One-time funding totals \$384,188 and includes \$15,000 to upgrade FBO software and equipment, \$175,000 for 3 autonomous mowers, \$44,000 for Autoclave, \$89,177 for the purchase of a ground power unit, \$24,011 for OPS crisis equipment, \$30,000 to update the airport strategic marketing plan, and \$7,000 for the replacement of the commercial refrigerator in the café.

Strategy

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

Performance Measures

Performance Measure	2021 Actual	2022 Actual	2023 Actual	2024 Projected Target	2025 Proposed Target
1 Fuel Gallons	3,268,007	4,206,527	4,119,902	4,207,866	4,198,061
2 Average Hangar Occupancy	96%	96%	96%	96%	96%
3 # of Operations	73,664	78,864	87,485	83,249	85,745
4 U.S. Customs	566	648	550	621	645

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 FY24.

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.

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.

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 3,540,908	\$ 4,013,582	\$ 3,998,716	\$ 4,681,558	\$ -	\$ 4,681,558
Supplies	14,204,771	13,698,883	13,674,118	16,634,902	120,188	16,755,090
Professional Services	951,197	1,289,553	1,238,123	1,135,773	30,000	1,165,773
Repairs & Maintenance	599,199	794,425	868,061	496,329	-	496,329
Purchased Services	31,345	53,837	56,456	41,235	39,000	80,235
Capital/Other	121,248	47,400	47,400	-	232,000	232,000
Category Totals	\$ 19,448,668	\$ 19,897,679	\$ 19,882,874	\$ 22,989,797	\$ 421,188	\$ 23,410,985

Summary by Type	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Airport Administration	\$ 1,147,484	\$ 1,467,895	\$ 1,298,296	\$ 1,461,598	\$ 30,000	\$ 1,491,598
Airfield Operations	288,834	435,506	382,538	391,394	24,011	415,404
FBO Services	16,036,243	15,747,330	15,951,713	19,082,537	128,177	19,210,714
Café Select	270,558	301,449	297,103	337,789	7,000	344,789
Maintenance and Operations	1,345,462	1,165,398	1,173,224	1,306,779	232,000	1,538,779
U.S. Customs	360,087	780,101	780,000	409,701	-	409,701
Category Totals	\$ 19,448,668	\$ 19,897,679	\$ 19,882,874	\$ 22,989,797	\$ 421,188	\$ 23,410,985

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Budget
Airport Administration	7.00	7.00	-	7.00	7.00
Airfield Operations	3.00	3.00	1.00	4.00	4.00
FBO Services	29.00	29.00	1.00	30.00	28.00
Café Select	3.00	3.00	0.25	3.25	3.25
Maintenance and Operations	9.50	9.50	-	9.50	9.50
Category Totals	51.50	51.50	2.25	53.75	51.75

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

	FY23	FY24	FY24	FY25	FY25	FY25
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Fuel Sales	\$ 20,369,312	\$ 20,536,186	\$ 20,536,186	\$ 23,905,351	\$ -	\$ 23,905,351
Hangar Leases	1,672,571	1,545,453	1,545,453	1,559,700	-	1,559,700
Charges for Services	1,016,037	1,044,503	1,044,503	1,069,600	-	1,069,600
Interest Income	445,480	420,000	420,000	250,000	-	250,000
Other Revenues	468,092	415,000	415,000	350,000	-	350,000
Miscellaneous	280,880	294,005	294,005	300,000	-	300,000
Operating Revenues	24,252,373	24,255,147	24,255,147	27,434,651	-	27,434,651
Bond Proceeds	-	-	-	-	-	-
Grant Proceeds	50,000	150,000	150,000	894,000	-	894,000
Transfer from Other Funds	549,815	548,113	548,113	563,056	-	563,056
Non-Operating Revenues	599,815	698,113	698,113	1,457,056	-	1,457,056
Total Revenues	24,852,188	24,953,260	24,953,260	28,891,707	-	28,891,707
EXPENDITURES						
Airport Administration	1,147,484	1,298,296	1,298,296	1,461,598	30,000	1,491,598
Airfield Operations	288,834	382,538	382,538	391,394	24,011	415,404
FBO Services	15,992,223	15,951,713	15,951,713	19,082,537	128,177	19,210,714
Café Select	270,540	297,103	297,103	337,789	7,000	344,789
Maintenance and Operations	1,345,462	1,173,224	1,173,224	1,306,779	232,000	1,538,779
U.S. Customs	360,087	780,000	780,000	409,701	-	409,701
Total Operating Expenditures	19,404,629	19,882,874	19,882,874	22,989,797	421,188	23,410,985
Operating Transfers Out	1,290,162	1,326,239	1,326,239	1,087,581	-	1,087,581
Transfers Out - Bond CIP	6,750,000	-	-	-	-	-
Transfers Out - Non-Bond CIP	2,100,712	-	-	1,050,000	-	1,050,000
Debt Service	492,621	1,933,028	1,933,028	1,940,458	-	1,940,458
Payment to Escrow Account	-	-	-	-	-	-
Miscellaneous	296,064	256,099	256,099	325,000	-	325,000
Total Non-Operating Expenditures	10,929,559	3,515,366	3,515,366	4,403,039	-	4,403,039
Total Expenditures	30,334,188	23,398,240	23,398,240	27,392,835	421,188	27,814,024
Revenues Over/(Under) Expenditures	(5,482,000)	1,555,020	1,555,020	1,498,872	(421,188)	1,077,684
Cash & Equivalents - Beginning	8,470,245	8,898,090	8,898,090	10,453,110	-	10,453,110
Debt Service Reserve	(802,998)	(805,001)	(805,001)	(2,319,418)	-	(2,319,418)
Cash & Equivalents - Ending	\$ 2,185,247	\$ 9,648,109	9,648,109	9,632,564	\$ (421,188)	\$ 9,211,376

CASH EQ. RESERVE RATIO (25% min)	249%	157%	157%	148%	133%
BOND COVERAGE (1.25x min)	5.00	2.56	2.56	1.98	1.81
FUEL GALLONS SOLD	4,179,791	4,324,247	4,294,022	4,265,384	4,265,384

ENTERPRISE FUND - AIRPORT

SCHEDULE OF REVENUES

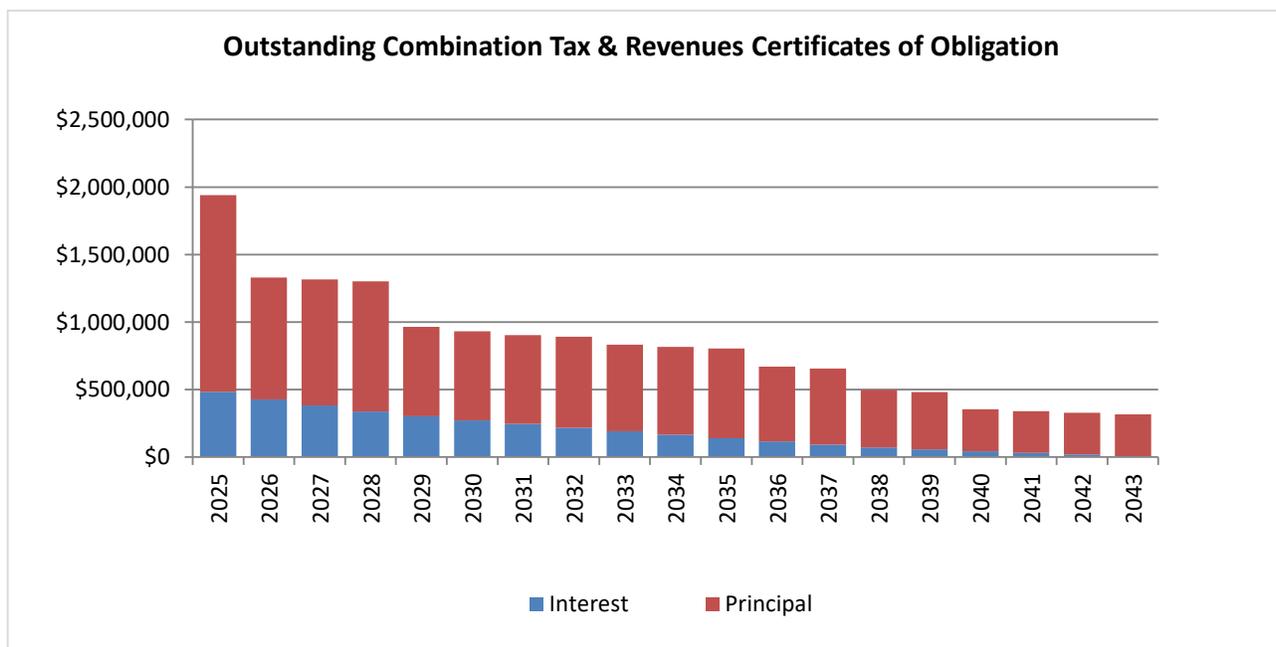
Description	FY23	FY24	FY24	FY25	FY25	FY25
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
Aviation Fuel	\$ 20,369,312	\$ 20,536,186	\$ 20,536,186	\$ 23,905,351	\$ -	\$ 23,905,351
Fuel Sales	20,369,312	20,536,186	20,536,186	23,905,351	-	23,905,351
License Agreement	6,900	-	-	-	-	-
Lease Tie Down	7,200	7,200	7,200	7,200	-	7,200
Lease Northwest II	15,300	15,300	15,300	15,000	-	15,000
Leased Facilities Premises	58,116	40,318	40,318	37,000	-	37,000
Lease Short Term Hanger	35,400	42,700	42,700	40,500	-	40,500
Lease Northwest I	21,696	21,695	21,695	20,000	-	20,000
Lease ST Corporate II	89,220	94,763	94,763	90,000	-	90,000
Lease Longterm Land	464,228	346,474	346,474	400,000	-	400,000
Lease ST Corporate I	167,570	132,003	132,003	150,000	-	150,000
Lease T-Hanger	806,942	845,000	845,000	800,000	-	800,000
Hangar Leases	1,672,571	1,545,453	1,545,453	1,559,700	-	1,559,700
Gift Shop	251	661	661	500	-	500
Catering	1,847	2,445	2,445	2,500	-	2,500
Aircraft Maintenance	161	400	400	300	-	300
Airport Café	90,518	96,732	96,732	90,000	-	90,000
Parking Fees	1,248	115	115	1,300	-	1,300
Call Out Fees	4,500	8,650	8,650	8,000	-	8,000
Ramp Fees	550,650	542,000	542,000	550,000	-	550,000
US Customs Fees	348,720	375,000	375,000	400,000	-	400,000
Oil Sales	18,141	18,500	18,500	17,000	-	17,000
Charges for Services	1,016,037	1,044,503	1,044,503	1,069,600	-	1,069,600
Interest Earnings	392,037	420,000	420,000	250,000	-	250,000
Unrealized Gain/Loss Invest	53,443	-	-	-	-	-
Interest Income	445,480	420,000	420,000	250,000	-	250,000
Car Rental	468,092	415,000	415,000	350,000	-	350,000
Other Revenues	468,092	415,000	415,000	350,000	-	350,000
OFS Sale of Cap Assets	6,125	-	-	-	-	-
Other Rev-Insurance Recovery	-	-	-	-	-	-
Other Rev-Unclaimed Property	2	-	-	-	-	-
Cash OverShort	-	5	5	-	-	-
Misc. Operating Revenue	274,753	294,000	294,000	300,000	-	300,000
Reimbursements	-	-	-	-	-	-
Miscellaneous	280,880	294,005	294,005	300,000	-	300,000
OFS Bond Proceeds Par	-	-	-	-	-	-
OFS Bond Proceeds Premium	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Operating Contribution Federal	-	100,000	100,000	-	-	-
Operating Contribution O. Gov	50,000	50,000	50,000	894,000	-	894,000
Grant Proceeds	50,000	150,000	150,000	894,000	-	894,000
Trf in General Fund	288,593	293,771	293,771	302,584	-	302,584
Trf in SLA	50,000	50,000	50,000	50,000	-	50,000
Trf in Debt Service	211,222	204,342	204,342	210,472	-	210,472
Transfer from Other Funds	549,815	548,113	548,113	563,056	-	563,056
Total Revenues	\$ 24,852,188	\$ 24,953,260	\$ 24,953,260	\$ 28,891,707	\$ -	\$ 28,891,707

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

Fiscal Year	Principal	Interest	Total
2025	1,457,357	483,101	1,940,458
2026	902,800	426,782	1,329,582
2027	932,800	383,178	1,315,978
2028	962,800	338,704	1,301,504
2029	662,800	301,657	964,457
2030	657,800	272,714	930,514
2031	657,800	244,802	902,602
2032	672,800	217,694	890,494
2033	640,000	191,547	831,547
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
TOTAL	\$ 12,071,957	\$ 3,602,101	\$ 15,674,058

Series	Outstanding	Maturity
2013	\$ 340,200	2032
2015	1,070,000	2035
2015A	1,135,000	2028
2016	100,000	2029
2017	1,535,000	2037
2019A	1,425,000	2039
2021	546,757	2025
2023	5,920,000	2043
TOTAL	\$ 12,071,957	

*Does not include anticipated issuance of new debt



Solid Waste Fund Organizational Chart

As of October 1, 2024



Solid Waste Fund

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 2024

Total revenues for FY24 are projected at \$16,319,636. Total budgeted revenue from residential collection and recycling fees is \$8,684,236. The City does not bill for Commercial Services; businesses contract and pay Republic Services directly. Other revenues include \$1,271,900 from franchise fees, \$29,000 in commercial license fees, \$3,500 in miscellaneous fees for reimbursements and \$31,000 in interest income. Inter-Fund Loan from Utilities is \$6.3 million.

Total expenses are projected \$17,377,495 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, \$7,666,820 in contractual services, and \$70,000 for contingency. Transfers out total \$521,407 and include a transfer of \$9,048 to the Fleet Replacement Fund, \$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 \$0.

Fiscal Year 2025

Total revenues for FY25 are budgeted at \$10,533,730. Total budgeted revenue from residential collection is \$9,112,830. Other revenues include \$1,387,900 from franchise fees, \$29,000 in commercial license fees, \$4,000 in miscellaneous fees for reimbursement.

Total expenses are \$10,137,808 and include \$359,834 in personnel expenses for contract monitoring and program administration, \$9,112,830 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 9/30/2025 is estimated to be \$395,923.

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.

FY25 Changes

No one-time changes for FY25.

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 FY25 it is estimated that 35,140 households will be served.

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 266,004	\$ 361,295	\$ 361,295	\$ 359,834	\$ -	\$ 359,834
Supplies	8,361,117	10,047,116	10,047,116	9,108,890	-	9,108,890
Professional Services	25,802	30,578	30,578	30,578	-	30,578
Repairs & Maintenance	9,055	11,538	11,538	11,538	-	11,538
Purchased Services	66,980	35,561	35,561	35,561	-	35,561
Capital/Other	-	-	-	-	-	-
Category Totals	\$ 8,728,958	\$ 10,486,088	\$ 10,486,088	\$ 9,546,401	\$ -	\$ 9,546,401

Summary by Type	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Contractual Services	\$ 8,358,572	\$ 10,051,056	\$ 10,051,056	\$ 9,112,830	\$ -	\$ 9,112,830
Salary & Benefits	266,004	361,295	361,295	359,834	-	359,834
Education Programs	6,168	-	-	-	-	-
Operations & Maintenance	98,214	73,737	73,737	73,737	-	73,737
Category Totals	\$ 8,728,958	\$ 10,486,088	\$ 10,486,088	\$ 9,546,401	\$ -	\$ 9,546,401

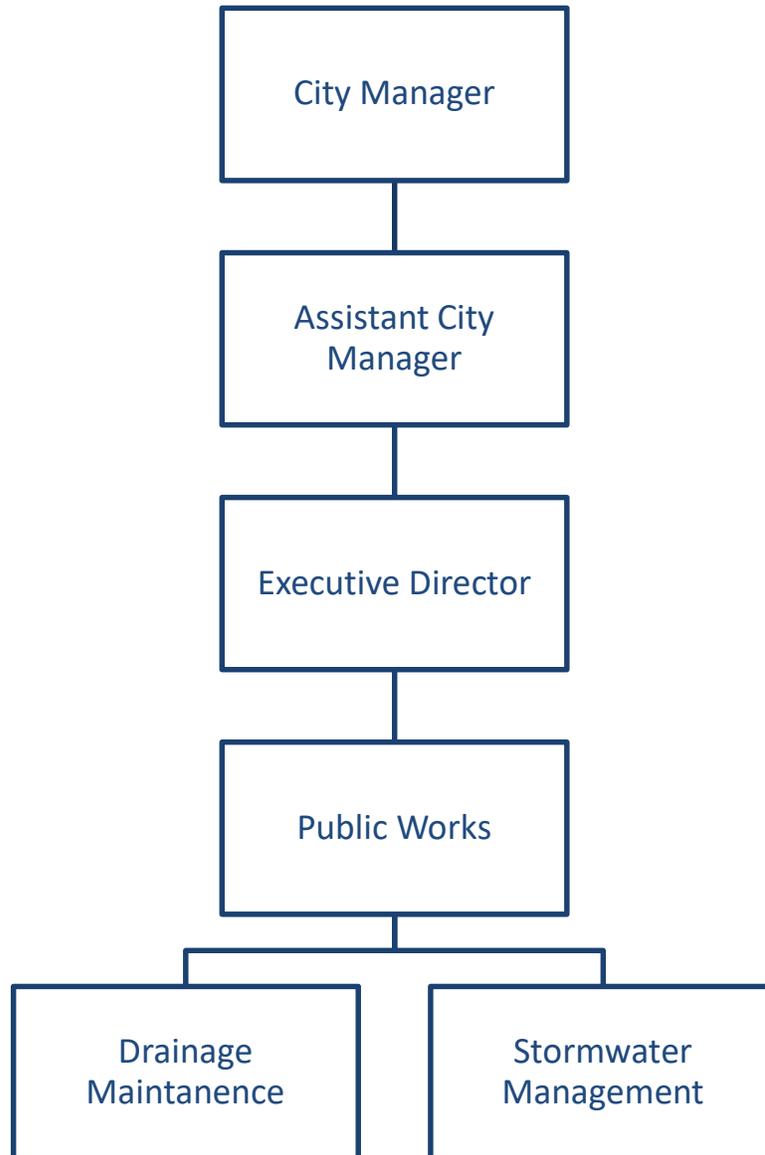
FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Adjustment	FY25 Budget
Solid Waste	3.50	3.00	1.00	4.00	-	4.00
Category Totals	3.50	3.00	1.00	4.00	0.00	4.00

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Solid Waste Collections	\$ 8,398,347	\$ 8,684,236	\$ 8,684,236	\$ 9,112,830	\$ -	\$ 9,112,830
Franchise Fees	1,381,391	1,271,900	1,271,900	1,387,900	-	1,387,900
Commercial SW License	29,552	29,000	29,000	29,000	-	29,000
Miscellaneous	9,728	3,500	3,500	4,000	-	4,000
Recycling Programs	255	-	-	-	-	-
Interest Income	11,116	31,000	31,000	-	-	-
Operating Revenues	9,830,389	10,019,636	10,019,636	10,533,730	-	10,533,730
Inter-Fund Loan From Utility	-	-	6,300,000	-	-	-
Total Revenues	9,830,389	10,019,636	16,319,636	10,533,730	-	10,533,730
EXPENDITURES						
Contractual Services	8,358,572	8,684,236	8,684,236	9,112,830	-	9,112,830
Contractual Services Hurricane	-	1,366,820	7,666,820	-	-	-
Salary & Benefits	266,004	361,295	361,295	359,834	-	359,834
Education Programs	6,168	-	-	-	-	-
Operations & Maintenance	98,214	73,737	73,737	73,737	-	73,737
Total Operating Expenditures	8,728,958	10,486,088	16,786,088	9,546,401	-	9,546,401
Miscellaneous	-	70,000	70,000	70,000	-	70,000
Transfers Out	506,484	521,407	521,407	521,407	-	521,407
Total Non-Operating Expenditures	506,484	591,407	591,407	591,407	-	591,407
Total Expenditures	9,235,442	11,077,495	17,377,495	10,137,808	-	10,137,808
Revenues Over/(Under) Expenditures	594,947	(1,057,859)	(1,057,859)	395,922	-	395,922
Fund Balance - Beginning	445,538	1,057,859	1,057,859	0	-	0
Fund Balance - Ending	\$ 1,040,486	\$ 0	\$ 0	\$ 395,923	\$ -	\$ 395,923
Minimum Fund Balance Requirement		\$ 553,875	\$ 868,875			\$ 506,890
Over/(Under) Requirement		(553,874)	(868,874)			(110,968)

Storm Water Compliance Organizational Chart

As of October 1, 2024



Storm Water Compliance Fee Fund

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 2024

Total revenues for FY24 are projected at \$2,095,843. Total projected revenue from compliance fees is \$2,064,941. Other revenues include interest income of \$30,902.

Total projected expenses are \$1,615,370 and include \$367,172 for the Stormwater Management program and \$1,248,197 for the Drainage Maintenance program.

The estimated ending fund balance as of 9/30/2024 is estimated to be \$879,111.

Fiscal Year 2025

Total revenues for FY25 are budgeted at \$2,159,813. Total budgeted revenue from compliance fees is \$2,124,813. Other revenues include interest income of \$35,000.

Total expenses are \$2,100,931 and include \$455,968 for the Stormwater Management program and \$1,644,963 for the Drainage Maintenance program.

The estimated ending fund balance as of 9/30/2025 is estimated to be \$937,993.

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.

Summary by Category	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Salary & Benefits	\$ 495,585	\$ 533,219	\$ 533,219	\$ 664,023	\$ -	\$ 664,023
Supplies	689,143	1,087,501	1,087,056	969,637	-	969,637
Professional Services	212,572	292,879	300,063	288,663	-	288,663
Repairs & Maintenance	-	113,498	113,498	58,599	-	58,599
Purchased Services	53,654	77,398	70,659	69,909	-	69,909
Capital/Other	34,076	50,100	50,100	50,100	-	50,100
Category Totals	\$ 1,485,029.83	\$ 2,154,596	\$ 2,154,596	\$ 2,100,931	\$ -	\$ 2,100,931

Summary by Type	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
Stormwater Management	\$ 171,987	\$ 409,200	\$ 409,057	\$ 455,968	\$ -	\$ 455,968
Drainage Maintenance	\$ 1,313,043	1,745,395	1,745,538	1,644,963	-	1,644,963
Category Totals	\$ 1,485,029.83	\$ 2,154,596	\$ 2,154,596	\$ 2,100,931	\$ -	\$ 2,100,931

FTE Count	FY23 Budget	FY24 Current Budget	FY24 Adjustments	FY25 Base Budget	FY25 Budget
Stormwater Management	-	2.00	1.00	3.00	3.00
Drainage Maintenance	-	4.00	-	4.00	4.00
Category Totals	-	6.00	1.00	7.00	7.00

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Stormwater Fees	\$ 1,650,293	\$ 2,067,600	\$ 2,064,941	\$ 2,124,813	\$ -	\$ 2,124,813
Interest Income	7,988	3,500	30,902	35,000	-	35,000
Transfers In	317,021	-	-	-	-	-
Total Revenues	1,975,302	2,071,100	2,095,843	2,159,813	-	2,159,813
EXPENDITURES						
Stormwater Management	171,987	409,057	367,172	455,968	-	455,968
Drainage Maintenance	1,313,043	1,745,538	1,248,197	1,644,963	-	1,644,963
Total Expenditures	1,485,030	2,154,596	1,615,370	2,100,931	-	2,100,931
Revenues Over/(Under) Expenditures	490,272	(83,496)	480,473	58,882	-	58,882
Fund Balance - Beginning	-	398,638	398,638	879,111	-	879,111
Fund Balance - Ending	\$ 490,272	\$ 315,142	\$ 879,111	\$ 937,993	\$ -	\$ 937,993

Internal Service Funds

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 2024

The total projected revenues are \$15,754,102. FY24 contributions from the City, employees, and retirees are \$14,061,053. Miscellaneous revenues of \$1,555,227 consist of stop-loss reimbursements, COBRA contributions, and the reimbursement for the wellness program. Interest income is projected at \$137,822

Projected expenses total \$15,190,450 and include insurance premiums, claim payments, administrative fees, and unemployment compensation. The projected fund balance at 9/30/24 is \$1,682,363 after a reserve of \$2,375,243 which is equal to 20% of budgeted claims.

Fiscal Year 2025

FY25 total revenues are budgeted at \$15,831,342 and include \$14,061,053 in contributions from the City and employees, interest income of \$137,822 and miscellaneous of \$1,632,467, consisting of stop-loss reimbursements, COBRA contributions, and the reimbursement for the wellness program.

FY25 total expenses are budgeted at \$16,193,778. This includes claims payment and other premiums for \$15,174,325 and other expenses for \$1,019,453. The budgeted ending fund balance at 9/30/25 is \$1,211,167 after a reserve for claims of \$2,484,003

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 2024

The projected contributions, auction proceeds, and other revenues total \$1,690,154. Expenses for purchase of vehicles, and related equipment total \$2,908,158. Contingency of \$0 is projected within the expenditures group. The projected ending fund balance at 9/30/24 is \$667,959.

Fiscal Year 2025

Total revenues are projected at \$2,340,568 and include contributions from participating funds of \$2,093,068, miscellaneous, sale of property and interest income totaling \$247,500. Miscellaneous includes insurance proceeds for vehicles that are totaled and replaced prior to their planned replacement date.

Total expenditures are projected at \$2,994,100 for the replacement of 48 vehicles. Also included in the replacement budget are make-ready funds to place vehicles in operation, such as decal work, and the installation of electronic equipment. The budgeted ending fund balance at 9/30/25 is \$14,427.

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 2024

Projected revenues for FY24 total \$1,130,580, and expenditures are projected at \$1,640,750. Expenditures include computers, printers, servers, routers, installations, and public safety radios. The projected ending fund balance at 9/30/24 is \$1,427,008.

Fiscal Year 2025

Budgeted revenues total \$1,269,480 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 \$1,190,300. The budgeted ending fund balance at 9/30/25 is \$1,506,188.

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Contributions	\$ 13,086,524	\$ 14,061,053	\$ 14,061,053	\$ 14,061,053	\$ -	\$ 14,061,053
Miscellaneous	1,439,242	1,555,227	1,555,227	1,632,467	-	1,632,467
Interest Income	112,629	137,822	137,822	137,822	-	137,822
Total Revenues	14,638,394	15,754,102	15,754,102	15,831,342	-	15,831,342
EXPENDITURES						
Premiums & Claims	12,960,466	14,170,997	14,170,997	15,174,325	-	15,174,325
Other	874,123	1,019,453	1,019,453	1,019,453	-	1,019,453
Total Expenditures	13,834,589	15,190,450	15,190,450	16,193,778	-	16,193,778
Revenues Over/(Under) Exp	803,805	563,652	563,652	(362,436)	-	(362,436)
Cash Equivalent Balance - Beginning	2,690,149	3,493,954	3,493,954	4,057,606	-	4,057,606
Reserve for Self Insurance	(2,634,366)	(2,375,243)	(2,375,243)	(2,484,003)	-	(2,484,003)
Cash Equivalent Balance - Ending	\$ 859,587	\$ 1,682,363	\$ 1,682,363	\$ 1,211,167	\$ -	\$ 1,211,167

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Sale of Property	\$ 121,273	\$ 212,103	\$ 212,103	\$ 157,500	\$ -	\$ 157,500
Interest Income	125,711	45,000	45,000	40,000	-	40,000
Transfers From Other Funds	1,157,068	1,383,051	1,383,051	2,093,068	-	2,093,068
Miscellaneous	52,086	50,000	50,000	50,000	-	50,000
Total Revenues	1,456,138	1,690,154	1,690,154	2,340,568	-	2,340,568
EXPENDITURES						
Vehicles & Contractual Service	2,791,594	2,908,158	2,908,158	2,994,100	-	2,994,100
Contingency	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	2,791,594	2,908,158	2,908,158	2,994,100	-	2,994,100
Revenues Over/(Under) Expenditures	(1,335,456)	(1,218,004)	(1,218,004)	(653,532)		(653,532)
Fund Balance - Beginning	3,221,419	1,885,963	1,885,963	667,959		667,959
Fund Balance - Ending	\$ 1,885,963	\$ 667,959	\$ 667,959	\$ 14,427	\$ -	\$ 14,427

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

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Sale of Capital Property	\$ 15,160	\$ 15,000	\$ 600	\$ 500	\$ -	\$ 500
Interest Income	79,740	50,000	70,000	75,000	-	75,000
Transfers in	926,726	1,059,980	1,059,980	1,193,980	-	1,193,980
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,021,626	1,124,980	1,130,580	1,269,480	-	1,269,480
EXPENDITURES						
Equipment & Contractual Services	843,414	1,640,750	1,640,750	1,190,300	-	1,190,300
Miscellaneous	-	-	-	-	-	-
Total Expenditures	843,414	1,640,750	1,640,750	1,190,300	-	1,190,300
Revenues Over/(Under) Expenditures	178,212	(515,770)	(510,170)	79,180	-	79,180
Fund Balance - Beginning	1,758,225	1,937,177	1,937,177	1,427,008	-	1,427,008
Fund Balance - Ending	\$ 1,936,437	\$ 1,421,408	\$ 1,427,008	\$ 1,506,188	\$ -	\$ 1,506,188

Component Units

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 2024

Total revenues are projected to be \$11,539,926, which includes sales tax of \$8,746,882, interest income of \$750,000, an assignment from TIRZ#1 of \$2,000,000, and \$43,044 in participation rent from ticket sales at Smart Financial Centre.

Expenditures are projected at \$7,346,806 and include economic development program costs of \$797,191. 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 \$1,715,726. Debt service of \$3,912,531 includes principal and interest payments based on current outstanding debt. The remaining \$4 million in reserve for opportunities in this fund is planned to be eliminated, which makes the funding available in future capacity and more accurately projects the ending position of the fund. Capital project transfers are projected to be \$0, as funding priorities in FY24 changed from the originally budgeted \$2 million for Brazos River Turnaround Alternate – UHSL Roadway. Transfers to other funds in the amount of \$921,357 includes \$50,000 to the Airport Fund for international marketing and \$871,357 to the General Fund for cost allocation overhead, reimbursement of staff salaries, and CIP management fees.

Projected available funding at 9/30/24 is \$22,991,203. The fund balance is \$21,679,170 higher than the policy requirement of \$1,312,032, which constitutes 15% of originally budgeted sales tax.

Fiscal Year 2025

Revenues are budgeted at \$10,586,275, which includes sales tax estimated at \$8,734,295, interest income at \$600,000, \$30,000 in miscellaneous from estimated participation rent, and an assignment of \$1,221,980 from TIRZ#1, which supports the debt service requirement on the sales tax revenue bonds issued for Town Square infrastructure.

Budgeted expenditures total \$15,212,780. 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 \$3,886,028 for outstanding issues, and transfers to other funds total \$1,191,705, which includes \$1,141,705 to the General Fund for economic development and community redevelopment staff reimbursement and support services and \$50,000 to the Sugar Land Regional Airport for international marketing. The corporation has two capital projects scheduled for FY25 for \$2,300,000. Additionally, the Corporation has \$5,000,000 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 9/30/25 is \$18,594,198. The Corporation has a bond coverage ratio of 3.15, which is above the 1.25 minimum. The ending fund balance is \$17,284,053 over the policy requirement of \$1,310,144, which is 15% of the budgeted sales tax.

Sugar Land 4B Corporation

Fiscal Year 2024

Total revenues are projected to be \$9,680,146. This includes sales tax for \$8,746,882, interest income of \$675,000, TIRZ#1 assignment of \$145,008, and miscellaneous revenue of \$113,256 from the Sugar Land Space Cowboys.

Total expenditures are projected to be \$7,162,347. Economic Development program costs are projected to be \$601,711. Debt Service payments of \$2,011,500 are based on current outstanding debt. Incentive payments are projected to be \$2,062,064, which is for the improvements to Constellation Field. Reserve for opportunities is projected at \$0. The transfers to Capital Projects are projected to be \$1,278,000, which includes the originally budgeted \$400,000 for Joint Participation in CIP and Landscape Replacement for Major Roadway and Enhancement. Additionally, CIP funding includes \$775,000 formalized by a budgeted amendment, for newly funded Cardio Room Buildout at IPRC, Splash Pad at Memorial Park, and Parks Pavilion and Shade Structures. Transfers to other funds totaling \$1,208,072 includes economic development staff reimbursements, support services and CIP management fees.

Projected available funding at 9/30/24 is \$16,382,149. The fund balance is projected to be \$15,070,116 higher than policy requirements of \$1,312,032, which constitutes 15% of originally budgeted sales tax.

Fiscal Year 2025

Total revenues are projected to be \$9,460,973 and include sales tax estimated at \$8,734,295, interest income of \$500,000, TIRZ#1 assignment of \$146,678 and miscellaneous revenue of \$80,000, which is from the lease payment for off-site parking at Constellation Field.

Expenditures are budgeted at \$11,674,695. Economic Development Program expenditures total \$575,744. Capital projects funding is budgeted at \$1,000,000, which includes F.U.N., Memorial Park Splashpad, and Eldridge Park Improvements. 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 \$4,600,000. Debt Service is budgeted at \$2,015,925 for current outstanding debt. Transfers to other funds totaling \$1,444,526, 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 9/30/25 is \$14,299,427. The Corporation has a bond coverage ratio of 5.31, which is above the 1.25 minimum. The ending fund balance is \$12,989,282 over the policy requirement of \$1,310,144, which is 15% of the budgeted sales tax.

Tax Increment Reinvestment Zone #1

Fiscal Year 2024

Revenues for FY24 are projected to be \$2,491,997. The budget for incremental taxes was based on the 2023 certified tax roll. Property taxes allocated from the City, Fort Bend County and LID#2 total \$2,481,997 and interest income is projected at \$10,000.

Expenditures are projected to be \$2,540,531 and include \$312,950 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 9/30/24 is \$125,544.

Fiscal Year 2025

Revenues are budgeted to be \$1,663,240, which includes property taxes for \$1,653,240 and interest income for \$10,000. Property taxes are based on the added value from 2024 certified tax roll for the TIRZ#1, proposed 2024 City, County, and LID #2 tax rates at a 99.5% collection rate for each participating entity.

Operating expenditures are estimated to be \$350,126, which includes \$344,245 for marketing events in Town Square, and \$5,881 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 \$1,368,658. 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 9/30/25 is \$0. TIRZ#1 has no minimum fund policy balance requirement.

Tax Increment Reinvestment Zone #3

Fiscal Year 2024

Revenues for FY24 are projected to be \$1,799,194. The budget for incremental taxes was based on the 2023 certified tax roll. Property taxes allocated from the City and County total \$1,797,559 and interest income is projected at \$1,635. Expenditures are projected to be \$1,784,441 for administrative support, legal services, and an assignment of \$1,763,210 to Imperial Redevelopment District. Fund balance at 9/30/24 is projected to be \$13,470.

Fiscal Year 2025

Revenues are budgeted to be \$1,946,643, which includes City and County property taxes for \$1,945,893 and interest income for \$750. Property taxes are based on the added value from 2024 certified tax roll for the TIRZ#3, 2024 adopted City and County tax rates are budgeted at a 99.5% collection rate for each participating entity.

Operating expenditures are estimated to be \$1,946,643 for administrative support, legal and an assignment of \$1,907,710 to Imperial Redevelopment District. The fund balance at 9/30/25 is estimated to be \$13,470. TIRZ#3 has no minimum fund policy balance requirement.

Tax Increment Reinvestment Zone #4

Fiscal Year 2024

Revenues for FY24 are projected to be \$1,832,374. Property taxes allocated from the City, County, and MUDs total \$1,582,374 and interest income is projected at \$250,000. Expenditures are projected to be \$48,500 for administrative support and legal services. The projected ending fund balance at 9/30/24 is \$9,306,089.

Fiscal Year 2025

Revenues are budgeted to be \$1,924,569, which includes City, County, and MUDs property taxes for \$1,674,569 and interest income for \$250,000. Operating expenditures are estimated to be \$66,433 for administrative support and legal services. The estimated ending fund balance at 9/30/25 is \$11,164,225. TIRZ#4 has no minimum fund policy balance requirement.

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

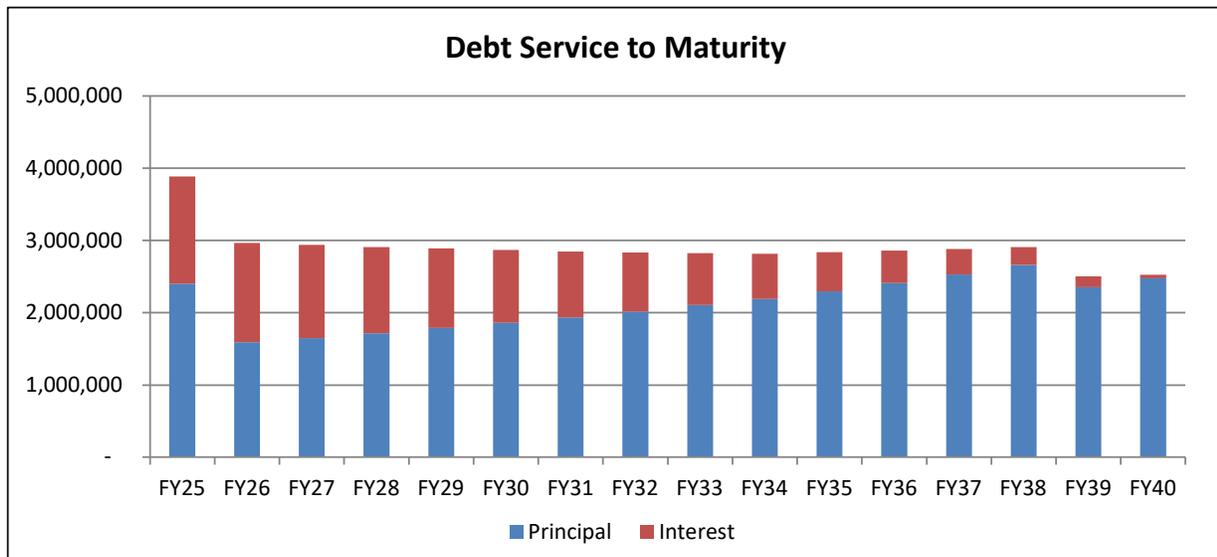
	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Sales Tax	\$ 8,405,963	\$ 8,746,882	\$ 8,746,882	\$ 8,734,295	\$ -	\$ 8,734,295
Interest Income	751,318	750,000	750,000	600,000	-	600,000
Miscellaneous	25,183	43,044	43,044	30,000	-	30,000
TIRZ#1	2,000,000	2,000,000	2,000,000	1,221,980	-	1,221,980
Reimbursements	4,793,527	-	-	-	-	-
Operating Revenues	15,975,990	11,539,926	11,539,926	10,586,275	-	10,586,275
Bond Proceeds	-	-	-	-	-	-
Non-operating Revenues	-	-	-	-	-	-
Total Revenues	15,975,990	11,539,926	11,539,926	10,586,275	-	10,586,275
EXPENDITURES						
Economic Development Program	644,616	797,191	797,191	635,047	-	635,047
Economic Development Incentives	1,770,064	1,715,726	1,715,726	2,200,000	-	2,200,000
Total Operating Expenditures	2,414,679	2,512,917	2,512,917	2,835,047	-	2,835,047
Debt Service	3,945,981	3,912,531	3,912,531	3,886,028	-	3,886,028
Payment to Escrow Account	-	-	-	-	-	-
Reserve for Opportunities	-	-	-	5,000,000	-	5,000,000
Bond Issuance & Disclosure	-	-	-	-	-	-
Transfers to Capital Projects	250,000	-	-	2,300,000	-	2,300,000
Transfers to Other Funds	918,050	921,357	921,357	1,191,705	-	1,191,705
Total Non-Operating Expenditures	5,114,031	4,833,888	4,833,888	12,377,733	-	12,377,733
Total Expenditures	7,528,710	7,346,806	7,346,806	15,212,780	-	15,212,780
Revenues Over/(Under) Expenditures	8,447,280	4,193,120	4,193,120	(4,626,505)	-	(4,626,505)
Fund Balance - Beginning	15,425,275	23,872,555	23,872,555	28,065,675	-	28,065,675
Accrued Sales Tax	(1,365,739)	(1,447,473)	(1,447,473)	(1,447,473)	-	(1,447,473)
Debt Service Reserve	(3,759,758)	(3,627,000)	(3,627,000)	(3,397,500)	-	(3,397,500)
Fund Balance - Ending	\$ 18,747,058	\$ 22,991,203	\$ 22,991,203	\$ 18,594,198	\$ -	\$ 18,594,198
Minimum Fund Balance (15%)	\$ 1,260,894	\$ 1,312,032	\$ 1,312,032	\$ 1,310,144	\$ -	\$ 1,310,144
Over/Under Policy	17,486,164	21,679,170	21,679,170	17,284,053	-	17,284,053
Bond Coverage Ratio (>1.25x)	2.34	2.44	2.44	3.15	-	3.15

**COMPONENT UNIT
SUGAR LAND DEVELOPMENT CORPORATION
DEBT SERVICE REQUIREMENTS TO MATURITY**

	Principal	Interest	Total
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>\$ 33,975,000</u>	<u>\$ 12,307,000</u>	<u>\$ 46,282,000</u>

Outstanding Debt Issues

Series	Principal	Matures
2014	880,000	FY25
2014A	28,660,000	FY40
2021	4,435,000	FY38
Total	<u>\$ 33,975,000</u>	



**SUGAR LAND DEVELOPMENT CORPORATION
SUMMARY OF CAPITAL PROJECTS
FISCAL YEAR 2025**

	Project #	Project Title	FY25	Description
Streets	CST2502	Major Street Rehabilitation	2,000,000	Reconstruction of major roadways identified as part of the Pavement Management and Maintenance Program; including portions of Industrial Blvd, Commerce Green Blvd and Greatwood Parkway.
Traffic	CTR2501	Landscape Replacement for Major Roadway and Environmental Projects	300,000	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, and SH6, which are classified as Imperial and Highway 6 routes according to the Beautification Policy.
		Total	\$ 2,300,000	

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

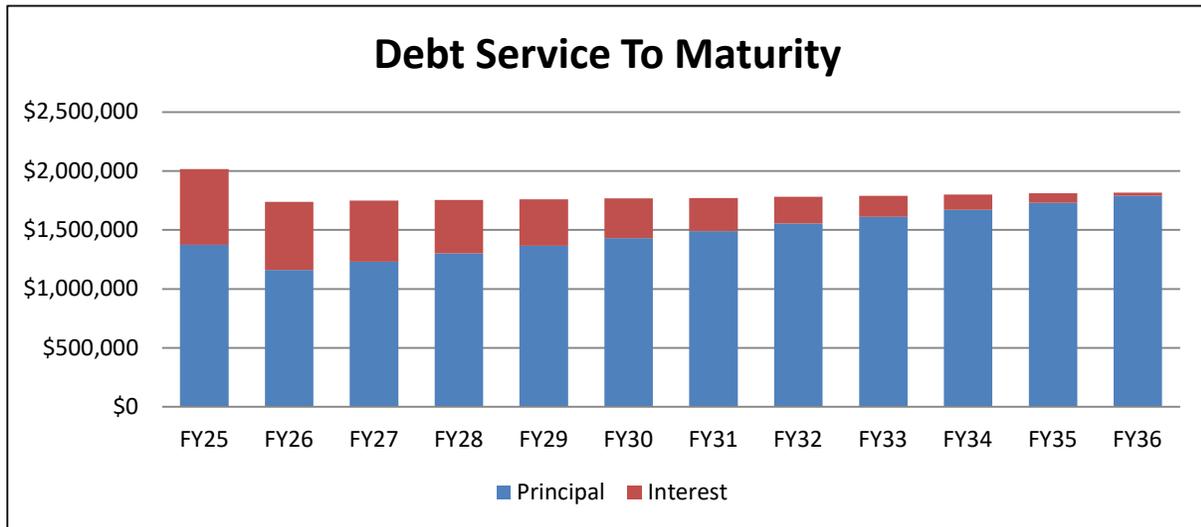
	FY23	FY24	FY24	FY25	FY25	FY25
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Sales Tax	\$ 8,405,963	\$ 8,746,882	\$ 8,746,882	\$ 8,734,295	\$ -	\$ 8,734,295
Interest Income	579,390	675,000	675,000	500,000	-	500,000
TIRZ#1	145,008	145,008	145,008	146,678	-	146,678
Reimbursements	7,821,017	-	-	-	-	-
Miscellaneous	92,916	113,256	113,256	80,000	-	80,000
Operating Revenues	17,044,293	9,680,146	9,680,146	9,460,973	-	9,460,973
Bond Proceeds	-	-	-	-	-	-
Non-operating Revenues	-	-	-	-	-	-
Total Revenues	17,044,293	9,680,146	9,680,146	9,460,973	-	9,460,973
EXPENDITURES						
Economic Development Program	469,626	601,711	601,711	575,744	-	575,744
Total Operating Expenditures	469,626	601,711	601,711	575,744	-	575,744
Debt Service	2,012,900	2,011,500	2,011,500	2,015,925	-	2,015,925
Reserve for Opportunities	-	-	-	4,600,000	-	4,600,000
Bond Issuance & Disclosure	-	1,000	1,000	1,000	-	1,000
Incentives	1,002,514	2,062,064	2,062,064	2,037,500	-	2,037,500
Transfers to Capital Projects	4,507,278	1,278,000	1,278,000	1,000,000	-	1,000,000
Transfers to Other Funds	1,173,212	1,208,072	1,208,072	1,444,526	-	1,444,526
Total Non-Operating Expenditures	8,695,904	6,560,636	6,560,636	11,098,951	-	11,098,951
Total Expenditures	9,165,530	7,162,347	7,162,347	11,674,695	-	11,674,695
Revenues Over/(Under) Expenditures	7,878,763	2,517,799	2,517,799	(2,213,722)	-	(2,213,722)
Fund Balance - Beginning	9,334,559	17,213,322	17,213,322	19,731,121	-	19,731,121
Accrued Sales Tax	(1,365,739)	(1,447,473)	(1,447,473)	(1,447,473)	-	(1,447,473)
Debt Service Reserve	(2,015,925)	(1,901,500)	(1,901,500)	(1,770,500)	-	(1,770,500)
Fund Balance - Ending	\$ 13,831,658	\$ 16,382,149	\$ 16,382,149	\$ 14,299,427	\$ -	\$ 14,299,427
Minimum Fund Balance (15%)	\$ 1,260,894	\$ 1,312,032	\$ 1,312,032	\$ 1,310,144		\$ 1,310,144
Over/Under Policy	12,570,764	15,070,116	15,070,116	12,989,282		12,989,282
Bond Coverage Ratio (>1.25x)	4.47	4.67	4.67	5.31		5.31

**COMPONENT UNIT
SUGAR LAND 4B CORPORATION
DEBT SERVICE REQUIREMENTS TO MATURITY**

	Principal	Interest	Total
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
\$	17,705,000	\$ 3,849,200	\$ 21,554,200

Outstanding Debt Issues

Series	Principal	Matures
2019	17,705,000	FY36
	<u>\$ 17,705,000</u>	



**SUGAR LAND 4B CORPORATION
SUMMARY OF CAPITAL PROJECTS
FISCAL YEAR 2025**

	Project #	Project Title	FY25	Description
Parks	CPK2403	Memorial Park Splashpad	500,000	Design and construct a splashpad for Memorial Park to fulfill the high demand from residents for additional splash pads in City Parks.
Parks	CPK2502	Fostering Unique Neighborhoods (F.U.N)	300,000	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.
Parks	CPK2504	Eldridge Park Improvements	200,000	Design and construct drainage improvements to the Eldridge Park parking lot, irrigation system and convert one field to artificial turf.
		Total	\$ 1,000,000	

**CITY OF SUGAR LAND
TAX INCREMENT REINVESTMENT ZONE No. 1
INCOME STATEMENT**

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Incremental Property Taxes - County	\$ 1,209,219	\$ 1,179,848	\$ 1,179,848	\$ 775,789	\$ -	\$ 775,789
Incremental Property Taxes - LID #2	377,162	342,671	342,671	229,358	-	229,358
Incremental Property Taxes - City	934,703	959,478	959,478	648,093	-	648,093
Interest Income	37,830	10,000	10,000	10,000	-	10,000
Total Revenues	2,558,914	2,491,997	2,491,997	1,663,240	-	1,663,240
EXPENDITURES						
Insurance	2,000	2,000	2,000	2,000	-	2,000
Town Square POA Events	284,297	312,950	312,950	344,245	-	344,245
Contractual Services	118	130	130	130	-	130
Support Services Reimb	10,139	10,443	10,443	3,751	-	3,751
Operating Expenditures	296,554	325,523	325,523	350,126	-	350,126
Plaza Events - Transfer to General Fund	70,000	70,000	70,000	70,000	-	70,000
Assignment to SLDC/SL4B	2,145,008	2,145,008	2,145,008	1,368,658	-	1,368,658
Non-Operating Expenditures	2,215,008	2,215,008	2,215,008	1,438,658	-	1,438,658
Total Expenditures	2,511,562	2,540,531	2,540,531	1,788,784	-	1,788,784
Revenues Over/(Under) Expenditures	47,352	(48,534)	(48,534)	(125,544)	-	(125,544)
Fund Balance - Beginning	126,725	174,078	174,078	125,544	-	125,544
Fund Balance - Ending	\$ 174,078	\$ 125,544	\$ 125,544	\$ (0)	\$ -	\$ (0)

**CITY OF SUGAR LAND
TAX INCREMENT REINVESTMENT ZONE No. 3
INCOME STATEMENT**

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Incremental Property Taxes - County	\$ 846,129	\$ 964,562	\$ 964,562	\$ 1,020,066	\$ -	\$ 1,020,066
Incremental Property Taxes - City	723,292	832,997	832,997	925,827	-	925,827
Interest Income	1,395	1,635	1,635	750	-	750
Total Revenues	1,570,816	1,799,194	1,799,194	1,946,643	-	1,946,643
EXPENDITURES						
Legal Services	47,900	9,000	9,000	29,472	-	29,472
Admin Services	8,249	12,231	12,231	9,461	-	9,461
Assignment to IRD- TIRZ Revenue Fund	1,538,778	1,763,210	1,763,210	1,907,710	-	1,907,710
Total Expenditures	1,594,927	1,784,441	1,784,441	1,946,643	-	1,946,643
Revenues Over/(Under) Expenditures	(24,111)	14,753	14,753	-	-	-
Fund Balance - Beginning	22,828	(1,283)	(1,283)	13,470	-	13,470
Fund Balance - Ending	\$ (1,282)	\$ 13,470	\$ 13,470	\$ 13,470	\$ -	\$ 13,470

**CITY OF SUGAR LAND
TAX INCREMENT REINVESTMENT ZONE No. 4
INCOME STATEMENT**

	FY23 Actuals	FY24 Current Budget	FY24 Projections	FY25 Base Budget	FY25 Changes	FY25 Budget
REVENUES						
Incremental Property Taxes- City	\$ 476,211	\$ 567,435	\$ 567,435	\$ 605,427	\$ -	\$ 605,427
Incremental Property Taxes- FB County	490,939	578,283	578,283	606,182	-	606,182
Incremental Property Taxes- FB MUD 138	271,603	337,020	337,020	354,659	-	354,659
Incremental Property Taxes- FB MUD 139	51,767	99,636	99,636	108,301	-	108,301
Interest Income	313,027	250,000	250,000	250,000	-	250,000
Total Revenues	1,603,547	1,832,374	1,832,374	1,924,569	-	1,924,569
EXPENDITURES						
Support Services	107,889	20,000	20,000	50,000	-	50,000
Support Services- Admin Support	12,870	28,500	28,500	16,433	-	16,433
Total Expenditures	120,759	48,500	48,500	66,433	-	66,433
Revenues Over/(Under) Expenditures	1,482,788	1,783,874	1,783,874	1,858,136	-	1,858,136
Fund Balance - Beginning	6,039,427	7,522,215	7,522,215	9,306,089	-	9,306,089
Fund Balance - Ending	\$ 7,522,215	\$ 9,306,089	\$ 9,306,089	\$ 11,164,225	\$ -	\$ 11,164,225

Five-Year Forecast

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. These forecasts are guided based on the stipulations provided in the City's 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 FY25 budget as it requires addressing an ongoing need for recurring funding capacity, either through new revenue sources or decreases in expenditures through increased operational efficiency.

Forecast outcomes are highly dependent on several key assumptions that are based on information available at the time of preparation and are likely to change as new information becomes available. The forecasts outlined in this section are based on information available as of the budget filing scheduled in July 2024. A change in one or more of the assumptions used in forecasting can significantly alter the outcome of the forecast, which could have a sizable 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 2023-24.
- Maintains General Fund dependence on sales tax within the revised FMPS guidelines to fund operations below 50%.
- Fund the final projects out of the \$90.76 million in 2019 voter approved GO bonds in FY25-26.
- 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 address challenges, fulfill obligations, and assess long-range implications of approved operating and capital budgets and policies.

Forecast Assumptions

The calculations in this forecast and the analysis of results obtained are based on the following assumptions.

Revenues

Property Taxes

Fiscal Year 2025 property taxes are budgeted at \$72.9 million with \$42.8 million going to operations and maintenance in the General Fund and \$30.1 million for the Debt Service Fund. General Fund tax revenues are assumed to grow approximately 3.5% in FY26-29 as limited by the voter approval rate. The forecast shows a shift within the voter approval rate to maintain operational revenue needs with a moderate 3% 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

Performance of sales tax revenues have been outperforming initial budget estimates in recent fiscal years on a consistent basis, leading to the reevaluation of the City’s Financial Management Policy (FMPS) for budgeting for and forecasting these revenues. The FMPS were revised in May 2024 and included adjusting the practice of estimating projected recurring revenue from the current year to now include a growth factor based on the Consumer Price Index (CPI) for the area. FY25 is based on FY24 recurring actual revenues with an estimated growth of 3.5%, based on the February 2024 publication of the index. Year 2, or FY26, is estimated to grow based on the 5-year average of the February CPI. FY27-29 follows FMPS direction of 3% annual growth 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	FY25	FY26	FY27	FY28	FY29
Tourism Fund	\$ 1,344,281	\$ 1,008,025	\$ 652,356	\$ 642,931	\$ 642,719
Utility Fund- MUD Debt	3,567,094	1,244,739	-	-	-
Enclave at River Park PID	98,788	95,288	91,788	88,288	84,788

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 generally 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	FY25	FY26	FY27	FY28	FY29
2019 GO Bonds	\$1,800,000	\$4,550,000	\$ -	\$ -	\$ -
2024 GO Bonds Election	25,650,000	69,825,000	72,150,000	62,237,500	61,900,000
Airport CO’s	-	12,355,000	530,000	6,298,880	-
Revenue Bonds	67,669,743	21,131,268	100,216,923	7,748,923	25,166,196
Total by Year	\$95,119,743	\$107,861,268	\$172,896,923	\$76,285,303	\$87,066,196

GO bonds approved in November 2019 will fund remaining projects through FY25. Through FY24 the City has issued \$84.41M of the \$90.76M approved by voters.

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 FY26-29 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	FY25	FY26	FY27	FY28	FY29
Millions of Gallons	4.265	4.308	4.351	4.395	4.439

Expenditures

Operating Expenditures

Generally, out-year assumptions for the operating expenditures for the City's major funds include accounting for personnel costs increases of approximately 3%, meant to account for future merit pools and grade/step advancements. Increases to these costs due to the movement of compensation structures driven by CPI or market analysis are evaluated for their financial impact each year during the budget process. Operations and maintenance costs are grown at conservative rates across the different operating funds and are meant to preemptively capture future capacity for the evaluation of base budget adjustments in future budget processes for the rising costs of delivering existing services.

Property Tax Rebates

The City makes rebate payments 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 largest impact to the forecast is the estimate costs associated with the implementation of the Compensation Study that was concluded during FY24 and scheduled for implementation in August 2024.

No new recurring expenditures are built into the forecast outside of the standard assumptions for personnel and operational costs. To maintain the overall financial resiliency of the fund with the increase in expenditures, the forecast assumes the identification of operational efficiencies beginning in FY25.

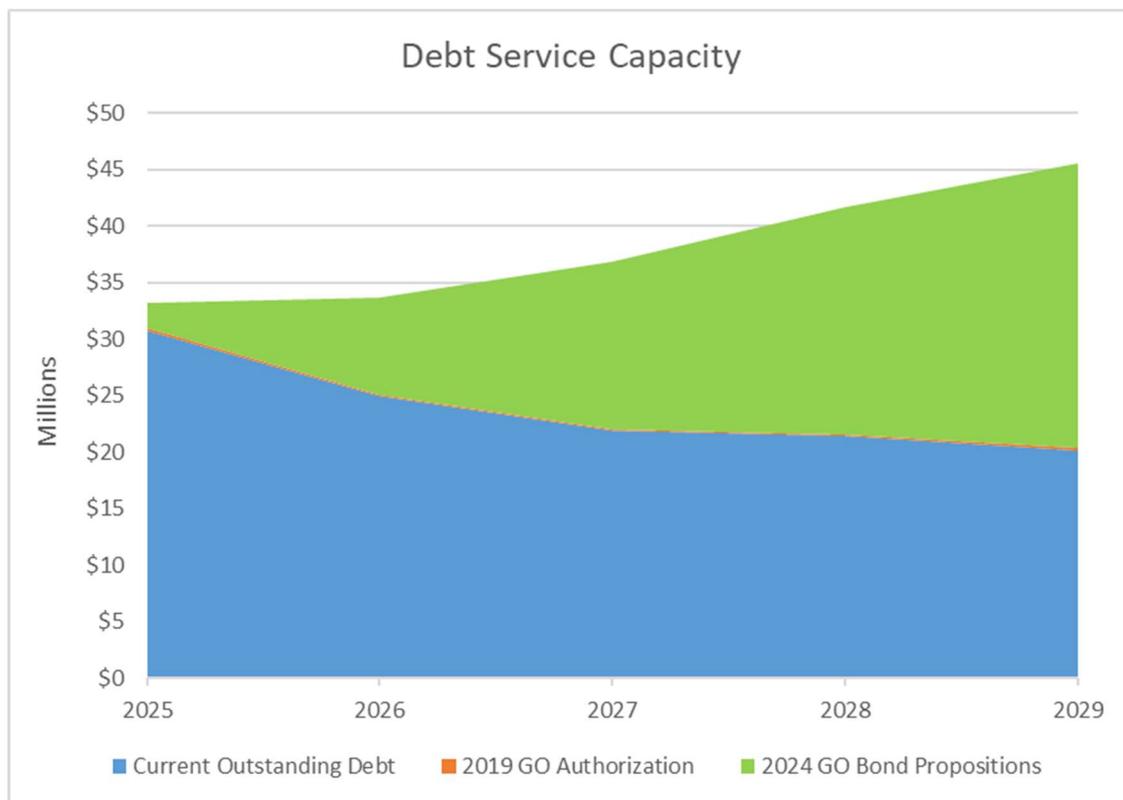
Debt Service Funds

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

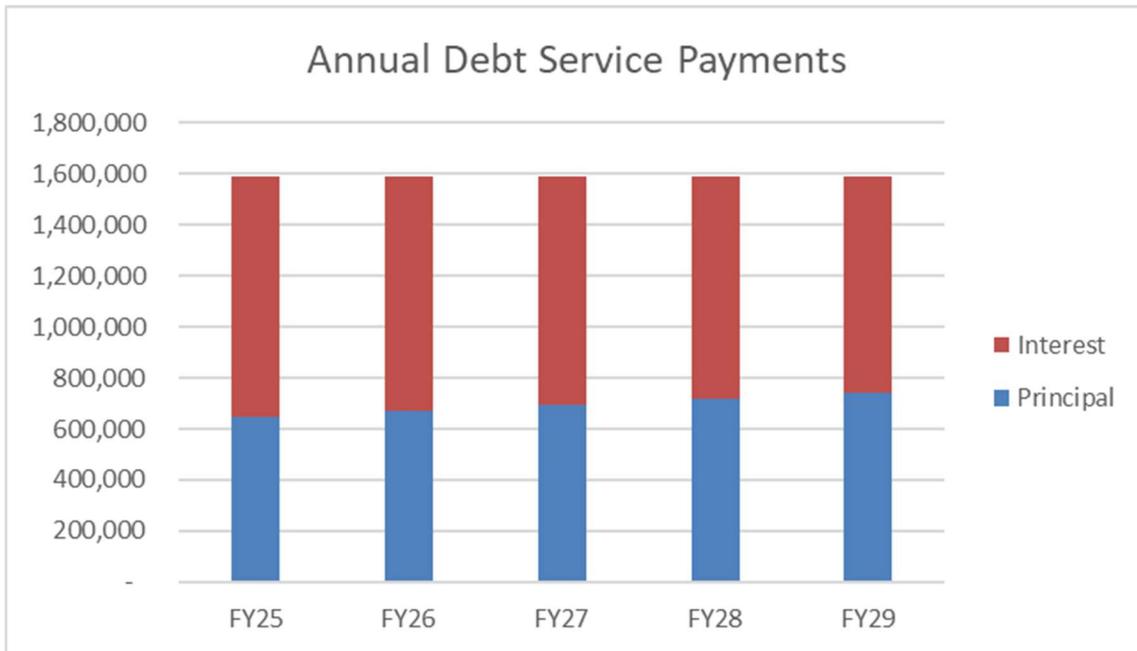
The Debt Service Fund maintains the policy requirements throughout the five-year forecast. Transfers in from other funds are shown in accordance with the debt schedules that are supported by those revenue streams. Based on the assumptions described, the fund can support debt service payments on outstanding debt issues plus the remaining issuance of GO's in FY25 with additional debt capacity opening up in FY26 from declining debt service requirements. The forecast includes \$291.76 million in capacity for new projects over the forecast period that are pending voter approval in November 2024.

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 coverage requirements, building cash reserves that can be used to reduce the amount of debt issuance necessary to fund future capital projects. While the five-year forecast shows a slight dip below the bond coverage target in FY27 and FY28, this is temporary and does not signal a structural rate issue.

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 near target. Rates should 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 \$221.9 million that are planned to be issued for capital improvement projects in support of the Integrated Water Resources Plan, preparation of meeting the mandated 60% reduction in groundwater usage by 2027, and expansion into the South of the Brazos development. The debt service reserve grows from \$10.1 million in FY25 to \$16.1 million in FY29 based on planned debt issuance and reserve requirements.

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 FY23 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. Operating expenditures are projected to increase in the forecast by an average of 1% over the five-year period, excluding fuel expenditures and credit card fees, which have offsetting revenues. FY26 through 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 and one FY26 project are fully 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 decrease 2% in FY25 compared to revenues received in FY23, as hotels have seen a significant recovery post-pandemic. FY25 hotel occupancy revenue is estimated to increase by 1% from FY24 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 \$5.9 million will be spent on tourism programs and marketing and \$1.8 million on the visitor center.

The fund will transfer \$2.4 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 \$723.14 million for FY25-FY29. The Five-Year CIP has been prepared based on available funding and includes \$6.35 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, Fort Bend Mobility bonds, airport revenues, connection fees and donations. Major projects in the Five-Year CIP include drainage, parks, municipal, streets, traffic, water, wastewater and surface water.

A summary of the Five-Year CIP by project type and funding sources is shown below.

PROJECT TYPE	2025-2029 TOTAL	SOURCES OF FUNDS	2025-2029 TOTAL
Airport	\$20,508,880	CO's / Airport	19,183,880
Municipal	178,925,000	Airport Revenues	1,325,000
Parks	21,077,204	Donations	2,400,000
Streets	128,300,000	GO Bonds	298,112,500
Surface Water	132,529,000	Revenue Bonds	221,933,054
Traffic	15,580,000	SLDC	7,000,000
Wastewater	77,713,086	SL4B	10,000,000
Drainage	66,513,600	System Revenues	10,000,000
Water	81,990,000	Other Funding Sources	153,182,336
TOTAL	\$ 723,136,770	TOTAL	\$ 723,136,770

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.

Expenditures over the forecast total \$64.1M. Expenditures include staffing reimbursement to the City, support service contracts, and the economic development program for marketing and business recruitment. Capital Projects funding totals \$7M in cash contributions. The Corporation has an average annual debt service of approximately \$3.1M. The forecast allocates \$11M for direct incentives and \$21M 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 \$2M for enhancements to the stadium. In the forecast the SL4B contributes \$10 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 \$1.79M in FY29. A total of \$20.6 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**

	FY24 Projections	FY25 Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
REVENUES						
Property Taxes	\$ 39,938,859	\$ 43,003,149	\$ 44,500,507	\$ 46,044,593	\$ 47,639,718	\$ 49,288,165
Sales Tax	52,481,293	52,637,756	54,637,991	56,277,130	57,965,444	59,704,408
Other Taxes	6,347,000	6,422,000	6,602,000	6,787,000	6,978,000	7,173,000
Licenses & Permits	3,843,000	3,919,000	4,036,000	4,156,000	4,280,000	4,406,000
Charges for Services	5,515,000	5,619,000	5,786,000	5,957,000	6,133,000	6,315,000
Fines & Forfeitures	1,217,000	1,241,000	1,279,000	1,317,000	1,356,000	1,396,000
Other	1,650,514	955,000	1,067,000	1,099,000	1,132,000	1,166,000
Intergovernmental	1,611,669	1,656,105	1,698,157	1,654,307	1,697,076	1,741,008
Interest Income	2,686,000	2,740,000	1,868,071	1,816,678	1,797,145	1,817,215
Revenue Changes	-	-	-	-	-	-
Operating Revenues	115,290,335	118,193,010	121,474,725	125,108,708	128,978,384	133,006,796
Transfers In	7,561,970	7,670,490	8,137,152	8,371,997	8,613,887	8,863,034
Non-operating Revenues	7,561,970	7,670,490	8,137,152	8,371,997	8,613,887	8,863,034
Total Revenues	122,852,305	125,863,500	129,611,878	133,480,706	137,592,271	141,869,829
EXPENDITURES						
General Government	23,187,343	26,700,818	27,160,000	27,786,000	28,427,000	29,083,000
Finance	5,646,565	6,112,184	6,253,000	6,397,000	6,544,000	6,696,000
Public Works	11,848,943	12,287,293	12,574,000	12,866,000	13,164,000	13,470,000
Parks & Recreation	7,090,630	7,245,340	7,412,000	7,584,000	7,758,000	7,937,000
Community Development	7,752,787	7,983,385	8,167,000	8,356,000	8,548,000	8,744,000
Environmental & Neighborhood SVC	9,816,527	9,416,711	9,634,000	9,856,000	10,084,000	10,317,000
Police Department	27,363,669	30,781,978	31,500,000	32,232,000	32,982,000	33,750,000
Public Safety Dispatch	3,180,456	4,078,516	4,174,000	4,271,000	4,370,000	4,472,000
Fire Department	22,369,852	24,351,141	24,921,000	25,503,000	26,097,000	26,706,000
Expenditure Changes	-	-	(8,000,000)	(8,000,000)	(8,000,000)	(8,000,000)
Departmental Expenditures	118,256,774	128,957,367	123,795,000	126,851,000	129,974,000	133,175,000
Transfers to Other Funds	3,786,185	3,277,375	3,108,397	3,146,056	3,184,769	3,223,844
Miscellaneous	4,585,000	(1,500,000)	467,000	432,650	397,910	361,737
Rebates & Assignments	3,190,211	3,541,356	3,383,550	3,485,057	3,589,608	3,697,296
Non-departmental Expenditures	11,561,396	5,318,731	6,958,947	7,063,762	7,172,287	7,282,877
Total Expenditures	129,818,170	134,276,098	130,753,947	133,914,762	137,146,287	140,457,877
Revenues Over/(Under) Expenditures	(6,965,865)	(8,412,598)	(1,142,069)	(434,057)	445,984	1,411,952
Fund Balance - Beginning	56,891,154	49,925,289	41,512,691	40,370,622	39,936,565	40,382,549
Accrued Sales/Franchise Taxes	(9,078,483)	(9,078,483)	(9,078,483)	(9,078,483)	(9,078,483)	(9,078,483)
Fund Balance - Ending	\$ 40,846,805	\$ 32,434,208	\$ 31,292,138	\$ 30,858,082	\$ 31,304,066	\$ 32,716,018
Ending Fund Balance- % of Oper Exp	37%	26%	26%	25%	25%	26%
Fund Balance - Requirement	\$ 27,330,304	\$ 30,879,903	\$ 29,576,770	\$ 30,296,930	\$ 31,028,116	\$ 31,777,437
Over / (Under) Policy	13,516,502	1,554,305	1,715,368	561,152	275,950	938,581

CITY OF SUGAR LAND
DEBT SERVICE FUND
FIVE-YEAR FORECAST

	FY24 Projections	FY25 Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
REVENUES						
Current Property Tax	\$ 28,200,786	\$ 30,139,161	\$ 34,558,161	\$ 38,538,530	\$ 41,990,996	\$ 45,623,910
Delinquent Property Taxes	(286,765)	60,300	69,100	77,000	84,000	91,300
Interest on Investments	570,000	477,600	540,400	612,600	644,600	613,600
Miscellaneous	355,550	521,550	521,550	521,550	521,550	521,550
Total Operating Revenues	28,839,571	31,198,611	35,689,211	39,749,680	43,241,146	46,850,360
From Utility Fund	3,984,695	3,567,094	1,244,739	-	-	-
From Tourism Fund	1,338,225	1,344,281	1,008,025	652,356	642,931	642,719
From PID	102,288	98,788	95,288	91,788	88,288	84,788
Total Transfers In	5,425,208	5,010,163	2,348,051	744,144	731,219	727,507
Total Revenues	34,264,779	36,208,774	38,037,263	40,493,824	43,972,364	47,577,867
EXPENDITURES						
Current Outstanding & New Debt	28,976,932	33,221,199	33,653,144	36,892,103	41,657,244	45,559,316
Issuance Costs/Fiscal Fees/Other	49,000	50,000	50,000	50,000	50,000	50,000
Total Debt Service	29,025,932	33,271,199	33,703,144	36,942,103	41,707,244	45,609,316
Rebates & Assignments	2,284,210	2,375,578	2,470,602	2,569,426	2,672,203	2,779,091
Transfers to Other Funds	258,370	250,249	260,259	270,670	281,496	292,756
Total Non-Operating Expenditures	2,542,580	2,625,827	2,730,861	2,840,095	2,953,699	3,071,847
Total Expenditures	31,568,512	35,897,026	36,434,005	39,782,198	44,660,943	48,681,163
CHANGE IN FUND BALANCE	2,696,267	311,748	1,603,258	711,625	(688,578)	(1,103,296)
FUND BALANCE - BEGINNING	9,001,755	11,698,022	12,009,770	13,613,028	14,324,653	13,636,075
FUND BALANCE - ENDING	\$ 11,698,022	\$ 12,009,770	\$ 13,613,028	\$ 14,324,653	\$ 13,636,075	\$ 12,532,779
Policy Requirement	\$ 2,897,693	\$ 3,322,120	\$ 3,365,314	\$ 3,689,210	\$ 4,165,724	\$ 4,555,932
Over/(Under) Policy	8,800,329	8,687,650	10,247,713	10,635,443	9,470,351	7,976,847
Policy Requirement	10%	10%	10%	10%	10%	10%

**CITY OF SUGAR LAND
DEBT SERVICE FUND - TAXABLE CO'S
FIVE-YEAR FINANCIAL FORECAST**

	FY24 Projections	FY25 Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
REVENUES						
Rent	\$ 1,776,719	\$ 2,000,332	\$ 2,003,384	\$ 2,002,920	\$ 2,002,417	\$ 2,001,646
Interest Income	99,700	90,000	50,000	50,000	50,000	50,000
Total Revenues	1,876,419	2,090,332	2,053,384	2,052,920	2,052,417	2,051,646
EXPENDITURES						
Current Outstanding & New Debt	1,588,199	1,587,899	1,589,530	1,592,768	1,589,319	1,589,029
Fiscal Fees/Other	825	825	825	825	825	825
Total Expenditures	1,589,024	1,588,724	1,590,355	1,593,593	1,590,144	1,589,854
Change in Fund Balance	287,395	501,608	463,029	459,328	462,273	461,793
Fund Balance - Beginning	2,009,318	2,296,713	2,798,321	3,261,350	3,720,678	4,182,951
Fund Balance - Ending	\$ 2,296,713	\$ 2,798,321	\$ 3,261,350	\$ 3,720,678	\$ 4,182,951	\$ 4,644,744

**CITY OF SUGAR LAND
ENTERPRISE FUND - UTILITY SYSTEM
FIVE YEAR FORECAST**

	FY24 Projections	FY25 Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
REVENUES						
Charges for Services	\$ 44,397,008	\$ 46,856,643	\$ 49,184,096	\$ 51,773,683	\$ 54,448,553	\$ 57,350,766
Surface Water Fees	24,664,062	25,600,141	26,541,527	27,589,274	28,675,594	29,842,746
Tap Fees	162,050	337,984	577,879	577,879	577,879	817,774
Interest Income	2,536,402	1,019,387	783,758	952,657	582,671	668,277
Miscellaneous	2,204,054	896,350	451,950	451,950	451,950	451,950
Operating Revenues	73,963,576	74,710,505	77,539,210	81,345,443	84,736,646	89,131,514
Bond Proceeds	20,462,642	67,744,743	21,311,268	100,216,923	7,928,923	25,166,196
Transfers In - PID	35,281	34,531	33,531	32,281	31,031	29,781
Transfers In - Connection Fees	868,019	868,019	868,019	868,019	868,019	868,019
Transfers In - Solid Waste	-	-	5,124,038	453,336	433,654	413,702
Non-operating Revenues	21,365,942	68,647,293	22,212,818	101,117,223	8,827,973	26,063,996
Total Revenues	95,329,518	143,357,798	99,752,028	182,462,666	93,564,619	115,195,510
EXPENDITURES						
Utility Administration	1,354,929	1,462,827	1,500,972	1,540,202	1,580,553	1,622,054
Water Distribution	3,463,051	3,028,514	3,086,315	3,145,753	3,206,674	3,269,148
Water Production	4,085,741	4,108,132	4,164,250	4,221,381	4,279,545	4,338,772
Wastewater Collection	1,602,568	1,369,160	1,397,056	1,425,656	1,454,979	1,485,048
Wastewater Treatment	8,155,379	9,081,683	8,822,677	8,929,123	9,037,178	9,146,878
Customer Service	2,318,466	1,743,211	1,778,502	1,814,681	1,851,775	1,889,806
Water Quality	1,035,632	1,047,757	1,074,545	1,102,088	1,130,412	1,159,537
Water Conservation	632,175	296,839	301,757	306,782	311,916	317,165
Treasury	2,178,553	2,294,497	2,337,763	2,382,071	2,427,449	2,473,927
AMI Operations	-	881,415	896,232	911,378	926,861	942,690
Surface Water	11,605,822	11,373,178	9,567,678	9,700,798	9,836,375	9,974,463
Additional O&M Associated with CIP	-	-	-	146,454	1,600,119	3,714,773
Total Operating Expenditures	36,432,315	36,687,213	34,927,747	35,626,367	37,643,836	40,334,261
Debt Service	22,291,856	28,128,484	29,920,059	37,564,087	37,828,345	38,635,846
Issuance Costs	384,360	1,160,195	256,785	132,038	148,038	503,324
Transfers Out	9,278,518	8,928,685	6,665,557	5,471,484	5,522,657	5,574,341
Miscellaneous	416,298	711,946	415,298	415,298	415,298	415,298
Contingency	518,887	-	-	-	-	-
CIP Transfers	27,852,242	69,744,743	23,311,268	122,396,923	9,928,923	27,166,196
Total Non-Operating Expenditures	60,742,161	108,674,053	60,568,968	165,979,831	53,843,262	72,295,005
Total Expenditures	97,174,476	145,361,266	95,496,715	201,606,198	91,487,098	112,629,266
Revenues Over/(Under) Expenditures	(1,844,958)	(2,003,468)	4,255,313	(19,143,533)	2,077,521	2,566,244
Fund Balance - Beginning	46,375,029	44,530,071	42,526,603	46,781,916	27,638,383	29,715,904
Capital Spending from Reserve Funds	-	-	-	-	-	-
Reserve - Debt Service	(9,078,642)	(10,056,221)	(10,740,782)	(15,504,746)	(15,347,761)	(16,118,335)
Fund Balance - Ending	\$ 35,451,429	\$ 32,470,382	\$ 36,041,134	\$ 12,133,637	\$ 14,368,143	\$ 16,163,814
Bond Coverage	1.68	1.35	1.42	1.22	1.24	1.26
Target	1.25	1.25	1.25	1.25	1.25	1.25
Operating Reserves	97%	89%	103%	34%	38%	40%
Target	25%	25%	25%	25%	25%	25%

**CITY OF SUGAR LAND
ENTERPRISE FUND - AIRPORT
FIVE-YEAR FINANCIAL FORECAST**

	FY24 Projections	FY25 Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
REVENUES						
Fuel Sales	\$ 20,536,186	\$ 23,905,351	\$ 23,271,166	\$ 23,503,878	\$ 23,738,917	\$ 23,976,306
Hangar Leases	1,545,453	1,559,700	1,576,000	1,592,000	1,608,000	1,624,000
Charges for Services	1,044,503	1,069,600	1,081,300	1,092,300	1,103,300	1,114,300
Interest Income	420,000	250,000	258,000	266,000	274,000	282,000
Other Revenues	415,000	350,000	354,000	358,000	362,000	366,000
Miscellaneous	294,005	300,000	300,000	300,000	300,000	300,000
Operating Revenues	24,255,147	27,434,651	26,840,466	27,112,178	27,386,217	27,662,606
Bond Proceeds	-	-	12,602,100	540,600	6,424,858	-
Grant Proceeds	150,000	894,000	50,000	50,000	50,000	50,000
Transfer from Other Funds	548,113	563,056	578,448	594,301	610,630	627,449
Non-Operating Revenues	698,113	1,457,056	13,230,548	1,184,901	7,085,488	677,449
Total Revenues	24,953,260	28,891,707	40,071,014	28,297,080	34,471,705	28,340,055
EXPENDITURES						
Airport Administration	1,298,296	1,491,598	1,476,214	1,490,976	1,505,886	1,520,945
Airfield Operations	382,538	415,404	395,307	399,261	403,253	407,286
FBO Services	15,951,713	19,210,714	18,950,350	19,156,814	19,365,597	19,576,726
Café Select	297,103	344,789	341,166	344,578	348,024	351,504
Maintenance and Operations	1,173,224	1,538,779	1,332,977	1,346,306	1,359,769	1,373,367
U.S. Customs	780,000	409,701	413,798	417,936	422,115	426,337
Total Operating Expenditures	19,882,874	23,410,985	22,909,813	23,155,871	23,404,645	23,656,164
Operating Transfers Out	1,326,239	1,087,581	1,363,399	1,401,673	1,441,096	1,481,701
Transfers Out - Bond CIP	-	-	12,355,000	530,000	6,298,880	-
Transfers Out - Non-Bond CIP	-	1,050,000	275,000	-	-	-
Debt Service	1,933,028	1,940,458	1,329,582	2,424,963	2,432,857	2,634,913
Miscellaneous	256,099	325,000	572,100	335,600	450,978	325,000
Total Non-Operating Expenditures	3,515,366	4,403,039	15,895,081	4,692,236	10,623,811	4,441,614
Total Expenditures	23,398,240	27,814,024	38,804,894	27,848,108	34,028,456	28,097,778
Revenues Over/(Under) Expenditures	1,555,020	1,077,684	1,266,121	448,972	443,249	242,277
Fund Balance - Beginning	8,898,090	10,453,110	11,530,794	12,796,915	13,245,887	13,689,136
Debt Service Reserve	(805,001)	(2,319,418)	(2,314,593)	(2,279,658)	(2,240,683)	(2,163,090)
Fund Balance - Ending	9,648,109	\$ 9,211,376	\$ 10,482,322	\$ 10,966,228	\$ 11,448,452	\$ 11,768,323
CASH EQ. RESERVE RATIO (25% min)	157%	133%	143%	147%	152%	154%
BOND COVERAGE (1.25x min)	2.56	1.81	1.61	1.33	1.53	1.59
FUEL GALLONS SOLD	4,294,022	4,265,384	4,308,038	4,351,118	4,394,630	4,438,576

**CITY OF SUGAR LAND
SPECIAL REVENUE FUND - TOURISM
FIVE YEAR FORECAST**

	FY24 Projections	FY25 Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
REVENUES						
Hotel/Motel Occupancy Tax	\$ 2,800,000	\$ 2,888,981	\$ 2,891,870	\$ 2,894,762	\$ 2,897,657	\$ 2,900,554
Interest Income	95,000	95,000	95,000	95,000	95,000	95,000
Miscellaneous	19,991	21,000	21,000	21,000	21,000	21,000
Total Operating Revenues	2,914,991	3,004,981	3,007,870	3,010,762	3,013,657	3,016,554
Transfers In	-	-	-	-	-	-
Total Non-Operating Revenues	-	-	-	-	-	-
Total Revenues	2,914,991	3,004,981	3,007,870	3,010,762	3,013,657	3,016,554
EXPENDITURES						
Tourism Program	1,045,248	1,152,078	1,175,120	1,198,622	1,222,594	1,247,046
Visitor Center	115,160	347,114	354,056	361,137	368,360	375,727
Cultural/Public Arts	-	-	-	-	-	-
Total Operating Expenditures	1,160,408	1,499,192	1,529,176	1,559,759	1,590,954	1,622,773
Reserve for Opportunities	-	-	-	-	-	-
Transfer Out - Debt Service Fund	1,338,225	1,344,281	1,008,025	652,356	642,931	642,719
Transfer Out - Public Art	-	-	-	-	-	-
Transfer Out - Others	550	550	550	550	550	550
Total Non-Operating Expenditures	1,338,775	1,344,831	1,008,025	652,356	642,931	642,719
Total Expenditures	2,499,183	2,844,023	2,537,201	2,212,115	2,233,886	2,265,492
Revenues Over/(Under) Expenditures	415,808	160,958	470,669	798,647	779,771	751,062
Fund Balance - Beginning	2,461,118	2,876,926	3,037,884	3,508,553	4,307,200	5,086,971
GAAP Adjustments	(673,335)	(673,335)	(673,335)	(673,335)	(673,335)	(673,335)
Fund Balance - Ending	\$ 2,203,591	\$ 2,364,549	\$ 2,835,218	\$ 3,633,865	\$ 4,413,636	\$ 5,164,698
Fund Balance Policy (10% of Budgeted HOT)	\$ 280,000	\$ 288,898	\$ 289,187	\$ 289,476	\$ 289,766	\$ 290,055
Over/Under Policy	1,923,591	2,075,651	2,546,031	3,344,389	4,123,870	4,874,643

**CITY OF SUGAR LAND
SUGAR LAND DEVELOPMENT CORPORATION
FIVE-YEAR FINANCIAL FORECAST**

	FY24 Projections	FY25 Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
REVENUES						
Sales Tax	\$ 8,746,882	\$ 8,734,295	\$ 9,066,198	\$ 9,338,184	\$ 9,618,329	\$ 9,906,879
Interest Income	750,000	600,000	600,000	600,000	600,000	600,000
Miscellaneous	43,044	30,000	30,000	30,000	30,000	30,000
TIRZ#1	2,000,000	1,221,980	-	-	-	-
Reimbursements	-	-	-	-	-	-
Operating Revenues	11,539,926	10,586,275	9,696,198	9,968,184	10,248,329	10,536,879
Bond Proceeds	-	-	-	-	-	-
Non-operating Revenues	-	-	-	-	-	-
Total Revenues	11,539,926	10,586,275	9,696,198	9,968,184	10,248,329	10,536,879
EXPENDITURES						
Economic Development Program	797,191	635,047	641,367	647,750	654,197	660,709
Economic Development Incentives	1,715,726	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Total Operating Expenditures	2,512,917	2,835,047	2,841,367	2,847,750	2,854,197	2,860,709
Debt Service	3,912,531	3,886,028	2,967,219	2,936,778	2,907,806	2,889,675
Payment to Escrow Account	-	-	-	-	-	-
Reserve for Opportunities	-	5,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Bond Issuance & Disclosure	-	-	-	-	-	-
Transfers to Capital Projects	-	2,300,000	2,300,000	1,800,000	300,000	300,000
Transfers to Other Funds	921,357	1,191,705	1,222,956	1,255,144	1,288,299	1,322,448
Total Non-Operating Expenditures	4,833,888	12,377,733	10,490,174	9,991,923	8,496,105	8,512,123
Total Expenditures	7,346,806	15,212,780	13,331,541	12,839,673	11,350,302	11,372,831
Revenues Over/(Under) Expenditures	4,193,120	(4,626,505)	(3,635,343)	(2,871,489)	(1,101,973)	(835,952)
Fund Balance - Beginning	23,872,555	28,065,675	23,439,170	19,803,827	16,932,338	15,830,365
Accrued Sales Tax	(1,447,473)	(1,447,473)	(1,447,473)	(1,447,473)	(1,447,473)	(1,447,473)
Debt Service Reserve	(3,627,000)	(3,397,500)	(2,967,219)	(2,936,778)	(2,833,500)	(2,662,000)
Fund Balance - Ending	\$ 22,991,203	\$ 18,594,198	\$ 15,389,135	\$ 12,548,087	\$ 11,549,392	\$ 10,884,940
Minimum Fund Balance (15%)	\$ 1,312,032	\$ 1,310,144	\$ 1,359,930	\$ 1,400,728	\$ 1,442,749	\$ 1,486,032
Over/Under Policy	21,679,170	17,284,053	14,029,206	11,147,360	10,106,643	9,398,908
Bond Coverage Ratio (>1.25x)	2.44	3.15	3.29	3.42	3.54	3.66

**CITY OF SUGAR LAND
SUGAR LAND 4B CORPORATION
FIVE-YEAR FINANCIAL FORECAST**

	FY24 Projections	FY25 Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
REVENUES						
Sales Tax	\$ 8,746,882	\$ 8,734,295	\$ 9,066,198	\$ 9,338,184	\$ 9,618,329	\$ 9,906,879
Interest Income	675,000	500,000	500,000	500,000	500,000	500,000
TIRZ#1	145,008	146,678	-	-	-	-
Reimbursements	-	-	-	-	-	-
Miscellaneous	113,256	80,000	80,000	80,000	80,000	80,000
Total Revenues	9,680,146	9,460,973	9,646,198	9,918,184	10,198,329	10,486,879
EXPENDITURES						
Economic Development Program	601,711	575,744	580,654	586,421	592,246	598,129
Total Operating Expenditures	601,711	575,744	580,654	586,421	592,246	598,129
Debt Service	2,011,500	2,015,925	1,737,550	1,747,800	1,754,550	1,759,750
Incentives	2,062,064	2,037,500	37,500	37,500	37,500	37,500
Bond Issuance & Disclosure	1,000	1,000	1,000	1,000	1,000	1,000
Reserve for Opportunities	-	4,600,000	4,000,000	4,000,000	4,000,000	4,000,000
Transfers to Capital Projects	1,278,000	1,000,000	2,100,000	2,300,000	2,300,000	2,300,000
Transfers to Other Funds	1,208,072	1,444,526	1,480,362	1,517,273	1,555,291	1,594,450
Total Non-Operating Expenditures	6,560,636	11,098,951	9,356,412	9,603,573	9,648,341	9,692,700
Total Expenditures	7,162,347	11,674,695	9,937,066	10,189,994	10,240,587	10,290,828
Revenues Over/(Under) Expenditures	2,517,799	(2,213,722)	(290,868)	(271,810)	(42,258)	196,051
Fund Balance - Beginning	17,213,322	19,731,121	17,517,399	17,226,532	16,954,722	16,912,464
Accrued Sales Tax	(1,447,473)	(1,447,473)	(1,447,473)	(1,447,473)	(1,447,473)	(1,447,473)
Debt Service Reserve	(1,901,500)	(1,770,500)	(1,633,000)	(1,517,000)	(1,394,000)	(1,264,000)
Fund Balance - Ending	\$ 16,382,149	\$ 14,299,427	\$ 14,146,059	\$ 13,990,249	\$ 14,070,992	\$ 14,397,043
Minimum Fund Balance (15%)	\$ 1,312,032	\$ 1,310,144	\$ 1,359,930	\$ 1,400,728	\$ 1,442,749	\$ 1,486,032
Over/Under Policy	15,070,116	12,989,282	12,786,129	12,589,522	12,628,242	12,911,011
Bond Coverage Ratio (>1.25x)	4.67	5.31	5.47	5.61	5.75	5.88

City of Sugar Land

Financial Management Policy Statements

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City of Sugar Land

Financial Management Policy Statements

Introduction

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 cases, 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

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

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

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

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

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

The Director of Finance will ensure that the Municipal Securities Rulemaking Board's EMMA[®] (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[®] 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

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

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 selection.

Independent Auditors

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 an 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

While the City is responsible for ensuring 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.
- 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

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

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.
 - 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

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

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.
- To ensure that the City is still receiving services of 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

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 the City Council.

BUDGET AND LONG-RANGE FINANCIAL PLANNING

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

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)

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

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, if budgeted consistent with 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 the 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 drawdown 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

Tax Rate

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.

Budgeting for Tax Revenues

As economic conditions permit and in accordance with the voter-approval tax rate, the City Manager will recommend a tax rate that maintains the voter approval rate for operations at 3.5% 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 operating tax revenues and funding voter approved bond projects. Funding for increases to service levels may be considered for voter approval of the tax rate over the 3.5% for operations.

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-and consistent with state truth in taxation calculations with inclusion of new debt in the debt tax rate calculations. (see page 33)

For budgeting and forecasting purposes, the City will assume:

- An annual growth of 3.5% in M&O tax revenues consistent with the voter-approval tax rate.
- Debt service tax revenues will be forecast to support the City's anticipated debt obligations plus the estimated annual tax adjustment based on the updated issuance plan for voter authorized debt.
- Funding for increases to service levels may be considered for voter approval of the tax rate over the 3.5% for operations.
- 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. (essentially budget revenues at 98.5% of the levy amount)

Homestead Exemption

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 the 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

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

Sales tax used to fund recurring operations shall have a target of 50% of recurring operating expenditures. As sales tax revenue fluctuates due to changes in economic conditions, the City shall endeavor through long-term strategies to limit its reliance on sales tax revenues for funding recurring operating expenditures. The goal is to limit 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

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

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

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. This baseline shall be grown by CPI as published by the Bureau of Labor Statistics for -All Urban Consumers for the Houston-Sugar Land-Baytown MSA when positive. If the published CPI is negative, assume 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 5-year average CPI or 5%.
 - b. Year 3-5 growth = 3%.
2. Negative CPI:
 - a. Year 2 growth = lesser of 5-year average CPI or 3%.
 - b. Year 3-5 growth =3%.

Utility System Revenues

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 in 2021) that causes customers to experience waterline breaks resulting in damage 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

When funding is available, the proposed budget shall include an amount adequate to cover market and tenure movements in the public safety and non-public safety compensation structures, and associated performance recognition programs 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.

The City's compensation plan shall be approved by the City Council and administered by the City Manager as identified in the City Charter and the Council adopted Compensation Philosophy (Resolution No. 24-26). All employees shall be paid within the approved budget and established compensation structures and performance programs.

Budget Management

The budget is adopted by City Council through one reading of an ordinance, no later than the 25th 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 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

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

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

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. The 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 the 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 the 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 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

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

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

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 the City Council.

REVENUES AND OTHER RESOURCES

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 Department shall maintain a revenue manual documenting the various revenue sources of the City and how those revenues are derived and estimated.

Property Taxes

- 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

- 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

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

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

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

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

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

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

- 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

- 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

Working with the department or office, the Budget 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

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

Operating Expenditures

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

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

The overall objective of the performance management program for the City of Sugar Land is to measure and track the city's progress in achieving its goals and objectives, and to provide valuable insights for decision making, resource allocation, and continuous improvement. By defining key performance indicators (KPIs) and implementing a systematic approach for reviewing and utilizing these metrics, this program aims to improve decision-making, resource allocation, and accountability.

The selection of performance measures should be based on the following principles:

1. **Alignment with City Goals:** Each metric should directly align with the strategic goals and priorities of the City of Sugar Land, as outlined in its long-term plans and vision.
2. **Relevance:** Metrics should be relevant to the specific focus area they are intended to measure, providing meaningful insights into the city's performance.
3. **Measurability:** Metrics should be quantifiable and measurable using available data sources or through specific data collection efforts

4. Actionability: Metrics should provide information that can be acted upon, helping identify areas for improvement and guiding resource allocation decisions.
5. Accessibility: Metrics should be easily understandable by stakeholders, including city officials, staff, residents and businesses.
6. Balance: A balanced set of metrics should be established to capture the different dimensions of performance in each focus area.
7. Long-term Perspective: Some metrics should focus on long-term trends and impacts to assess the city's progress over time.

Annual Program of Services

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

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

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

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

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

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

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

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

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)

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

The 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

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

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)

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:

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

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

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)

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

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

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 Department before they begin, to ensure funding is available.

Timing of Bond Funded Projects

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

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 will identify and close out projects on a quarterly basis to facilitate identification of funds that can be used for other projects.

DEBT

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

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 may 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

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

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

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 half of the maturity schedule. 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 based on the amount of annual debt service that the City can fund within the anticipated debt service tax rate with normal 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 based on the assumptions made by the governing body. . 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)

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 84th 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

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 87th 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)

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

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

- 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

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

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

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

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

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

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

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

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

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

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

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

Interest earned from investments shall be distributed to the funds from which the funds were provided for investment.

Arbitrage Investments and Reporting

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

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

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 adjustments 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

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

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

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

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

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

Non-Exempt Salary Structure – FY25

NE14

MINIMUM:	\$19.52	MIDPOINT:	\$22.45	MAXIMUM:	\$25.38
	\$40,602		\$46,696		\$52,790

Airport Maintenance Trainee	Pump & Motor Technician Trainee	Street & Drainage Trainee
Fleet Transporter	Receptionist	Utility Maintenance Trainee
Parks Maintenance Trainee	Right of Way Trainee	Water Quality Technician Trainee

NE16

MINIMUM:	\$21.49	MIDPOINT:	\$25.24	MAXIMUM:	\$28.99
	\$44,699		\$52,499		\$60,299

Administrative Assistant	Distribution Specialist	Quick Lube Technician
Airport Maintenance Worker I	Fleet Inventory & Data Specialist	Ramp Agent
Airport Services Representative I	Intake & Adoption Specialist	Records Technician
Cafe Attendant I	Kennel Technician	Right of Way Technician
Court Clerk I	Line Crew Apprentice	Signs Technician I
Custodian	Operator Apprentice	Street & Drainage Technician
Customer Experience Ambassador I	Parks Maintenance Worker I	Utility Maintenance Worker I
Customer Service Rep I	Permit Coordinator	Warrant Clerk
Department Specialist	Pretreatment Technician	Water Quality Technician I
	Pump & Motor Technician I	

NE18

MINIMUM:	\$23.70	MIDPOINT:	\$28.41	MAXIMUM:	\$33.17
	\$49,296		\$59,093		\$68,994

Airport Maintenance Worker II	Customer Service Rep II	Records Analyst
Airport Services Representative II	Facility Services Technician I	Residential Rental Inspector I
Animal Services Officer I	I&C Tech-Apprentice	Right of Way Sr Technician
Automotive Technician I	Irrigation Technician	Signals Technician I
Billing Specialist I	Laboratory Technician I	Signs Technician II
Building Inspector I	Line Crew I	Sr Administrative Assistant
Cafe Attendant II	Operator I	Sr Permit Coordinator
Code Enforcement Inspector I	Parks Facilities Technician	Stormwater Services Inspector
Construction Inspector I	Parks Maintenance Worker II	Street & Drainage Sr Technician
Court Clerk II	Parks Reservation Specialist	Utility Maintenance Worker II
Customer Experience Ambassador II	Pretreatment Inspector	Water Quality Technician II
	Pump & Motor Technician II	

City of Sugar Land

NE20

MINIMUM:	\$27.26	MIDPOINT:	\$32.69	MAXIMUM:	\$38.17
	\$56,701		\$67,995		\$79,394

Accountant	Customer Experience Ambassador III	Parks Maintenance Crew Chief
Accounts Payable Coordinator	Development Coordinator	Public Information Analyst
Administrative Coordinator	Electrician-Apprentice	Public Meeting Coordinator
Administrative Supervisor	Emergency Vehicle Technician Apprentice	Pump & Motor Crew Chief
Airport Maintenance Coordinator	End User Support Specialist I	Purchasing Card Coordinator
Airport Maintenance Worker III	Facility Services Technician II	Residential Rental Inspector II
Airport Operations Agent	Food Inspector I	Right of Way Crew Chief
Airport Services Representative III	Forensic Technician	Signals Technician II
Animal Services Officer II	GIS Specialist I	Signs Technician III
Automotive Technician II	Grants Analyst	Sr Irrigation Technician
Billing Specialist II	I&C Technician I	Sr Pump & Motor Tech
Building Inspector II	Laboratory Technician II	Sr Stormwater Services Inspector
Cafe Attendant III	Line Crew II	Street & Drainage Crew Chief
Code Enforcement Inspector II	Operator II	Utility Crew Chief
Compliance Specialist		Veterinary Technician
Construction Inspector II		Warrant Coordinator

NE22

MINIMUM:	\$30.67	MIDPOINT:	\$37.60	MAXIMUM:	\$44.47
	\$63,794		\$78,208		\$92,498

ASR Supervisor	Food Inspection Coordinator	Sr Accounts Payable Coordinator
Automotive Technician III	Food Inspector II	Sr Airport Operations Agent
Building Inspector III	GIS Specialist II	Sr Code Enforcement Inspector
Building Plans Reviewer	I&C Technician II	Sr Construction Inspector
Cafe Supervisor	Juvenile Case Coordinator	Sr Environmental Compliance Inspector
CIP Coordinator	Line Crew III	Sr Environmental Service Inspector
Contract Services Coordinator	Operator III	Sr Facility Services Technician
Court Docket Specialist	Parks Maintenance Sr Crew Chief	Sr Forensic Technician
Crime Analyst	Permits Supervisor	Sr Residential Rental Inspector
Customer Experience Supervisor	Pump & Motor Sr Crew Chief	Street & Drainage Sr Crew Chief
Electrician-Journeyman	Recruitment Specialist	System Administrator I
Emergency Vehicle Technician I	Right of Way Sr Crew Chief	Telecommunications Specialist
End User Support Specialist II	Signals Technician III	Utility Sr Crew Chief
Executive Assistant	Sr Accountant	

City of Sugar Land

NE24

MINIMUM:	\$34.57	MIDPOINT:	\$43.22	MAXIMUM:	\$51.88
	\$71,906		\$89,898		\$107,910

Animal Shelter Supervisor
Building Inspector IV
Chief Construction Inspector
Electrician-Master

Emergency Vehicle Technician II
End User Support Specialist III
Field Supervisor
Fleet Services Supervisor

GIS Specialist III
Line Crew Trainer
Line Supervisor
System Administrator II

City of Sugar Land

Exempt Salary Structure – FY25

EX20

MINIMUM:	\$28.42	MIDPOINT:	\$32.70	MAXIMUM:	\$36.93
	\$59,114		\$68,0164		\$76,814

AMI Program Analyst I	Internal Communications Specialist	Multimedia/Graphic Design Specialist
Claims Specialist	Management Analyst I	People Success Generalist
Communications & Community Engagement Specialist	Marketing & Engagement Specialist	Planning Specialist
Economic Development Specialist	Media Production Specialist	

EX22

MINIMUM:	\$30.68	MIDPOINT:	\$37.61	MAXIMUM:	\$44.48
	\$63,814		\$78,229		\$92,518

Agenda Coordinator	Economic Development Coordinator	Planner II
Airport Leasing Coordinator	Engagement & Experience Coordinator	Power Platform & SharePoint
AMI Program Analyst II	Engineer I	Pretreatment Coordinator
Animal Services Engagement Coordinator	Environmental Compliance Coordinator	Project Manager I
Application Developer I	Environmental Operations Coordinator	Purchasing Coordinator
Application Developer II	Events Coordinator	Recreation Coordinator
AV Systems Coordinator	Facilities Services Coordinator	Safety & Risk Coordinator
Budget Analyst	Grants Officer	Sales & Events Coordinator
Civic Arts Coordinator	Health & Wellness Coordinator	Tourism Marketing Coordinator
Code Compliance Coordinator	Leave Solutions Partner	Traffic Management Center Analyst I
Communications & Community Engagement Coordinator	Management Analyst II	Traffic Management Center Operator I
Community Development Coordinator	Marketing & Engagement Coordinator	Transportation & Mobility Innovation Analyst I
Community Engagement Coordinator	Media Production Coordinator	Transportation & Mobility Innovation Analyst II
Compliance & Budget Analyst	Multimedia/Graphic Design Coordinator	Transportation & Mobility Innovation Planner I
Customer Experience Coordinator	Parks Development Coordinator	Transportation & Mobility Innovation Planner II
Data Engineer	People Development Training Coordinator	Venue Coordinator
Department Analyst	People Success Partner	Victim Services Coordinator
Development Services Experience Coordinator	Planner I	Water Conservation Manager

City of Sugar Land

EX24

MINIMUM:	\$34.58	MIDPOINT:	\$43.23	MAXIMUM:	\$51.89
	\$71,926		\$89,918		\$107,931

Administrative Manager	Development Services Experience Manager	Sr Community Development Coordinator
Airport Operations Manager	Engineer II	Sr Compliance & Budget Analyst
AMI Field Operations Manager	Engineer III	Sr Data & Performance Strategist
Application Developer III	Facilities Services Supervisor	Sr People Success Partner
Application Developer IV	Fire/EMS Services Supervisor	Sr Planner
Billing Supervisor	Innovation Project Lead	Sr Purchasing Coordinator
Business Development Manager	Line Services Manager	Strategic Initiatives Manager
Business Systems Analyst	Media Production Manager	Traffic Management Center Analyst II
Civic Arts Manager	Multimedia Manager	Traffic Management Center Operator II
Collections & Customer Service Supervisor	People Development Trainer	Training Center Manager
Communications & Community Engagement Manager	Platform Data Administrator	Transportation & Mobility Innovation Analyst III
Community Partnerships & Program Manager	Principal Accountant	Transportation & Mobility Innovation Analyst IV
Community Relations & Media Administrator	Principal Planner	Transportation & Mobility Innovation Planner III
Compliance Supervisor	Project Manager II	Transportation & Mobility Innovation Planner IV
Court Clerk Supervisor	Project Manager III	Water Resources Manager
Court Services Supervisor	Records Manager	
Customer Experience Manager	Recreation Supervisor	
Data & Performance Strategist	Risk & Safety Officer	
Data Consultant	Sales & Events Manager	
	Sr Budget Analyst	

EX26

MINIMUM:	\$40.64	MIDPOINT:	\$50.78	MAXIMUM:	\$60.97
	\$84,531		\$105,622		\$126,818

Accounting Manager	Construction Service Manager	Environmental Manager
Accounts Payable Manager	Customer Experience Administrator	Event Production Manager
Airport Finance Manager	Data Program Manager	Facilities Services Manager
AMI Program Manager	Deputy Building Official	Field Operations Manager
Asset & Operations Manager	Deputy City Clerk	Fire/EMS Administrator
Assistant City Attorney	Deputy Court Administrator	Fire/EMS Business Manager
Budget Manager	Development Planning Manager	Fleet Manager
Business Systems Manager	Digital Forensic Examiner	Food Inspection Manager
City Council Liaison	Emergency Management Coordinator	Innovation & Performance Manager
Code Compliance Manager	Engineering Manager	Intelligent Transportation System Manager
Community Development Manager	Enterprise Data Architect Lead	Investment & Debt Manager

Effective 10/01/2024

City of Sugar Land

IT Manager	Records Administrator	Streets & Drainage Manager
Parks Development Manager	Recreation Manager	Surface Water Plant Manager
Parks Maintenance Manager	Redevelopment Planning Manager	Tourism Administrator
Payroll Manager	Right of Way Services Manager	Traffic Engineering Manager
People & Culture Business Manager	Risk Mitigation Manager	Transportation & Mobility Manager
People Development Manager	Sr Communications Manager	Treasury Manager
People Experience Manager	Sr Community Engagement Manager	Vertical Construction Manager
Public Works Finance Manager	Sr Executive Media Producer	Wastewater Facilities Manager
Purchasing Manager	Sr Marketing Manager	Water Operations Manager
Real Property Manager	Sr Project Manager	Water Quality Manager

EX28

MINIMUM:	\$47.80	MIDPOINT:	\$60.92	MAXIMUM:	\$74.10
	\$99,424		\$126,714		\$154,128

Animal Services Manager	Assistant Director of Information Technology	Assistant Director of Tourism
Assistant Director of Aviation	Assistant Director of Neighborhood Services	Assistant Director of Utilities
Assistant Director of Budget	Assistant Director of Parks & Recreation	Chief Building Official
Assistant Director of Communications & Community Engagement	Assistant Director of People & Culture	City Traffic Engineer
Assistant Director of Redevelopment	Assistant Director of Planning & Development Services	Emergency Management Administrator
Assistant Director of Data & Innovation	Assistant Director of Public Works	Fleet Administrator
Assistant Director of Economic Development	Assistant Director of Strategic & Government Affairs	Intergovernmental Relations Manager
		Sr Assistant City Attorney
		Sr Engineering Manager
		Sr Police Finance Manager
		Sr Vertical Construction Manager

EX30

MINIMUM:	\$56.21	MIDPOINT:	\$73.09	MAXIMUM:	\$89.91
	\$116,917		\$152,027		\$187,013

Assistant City Engineer	Deputy Director of Aviation	Deputy Director of Fire/EMS
Controller	Deputy Director of Finance	Deputy Director of People & Culture
First Assistant City Attorney		

City of Sugar Land

City Leadership – FY25

CL32

MINIMUM:	\$58.47	MIDPOINT:	\$74.53	MAXIMUM:	\$90.64
	\$121,618		\$155,022		\$188,531

Chief of Staff
City Clerk

Municipal Court Administrator
Public Safety Dispatch Director

CL34

MINIMUM:	\$64.53	MIDPOINT:	\$83.86	MAXIMUM:	\$103.23
	\$134,222		\$174,429		\$214,718

City Engineer
Director of Budget
Director of Communications &
Community Engagement
Director of Redevelopment
Director of Customer Experience

Director of Data & Innovation
Director of Finance
Director of Fiscal Projects
Director of Information
Technology, Data & Security
Director of Parks & Recreation

Director of People & Culture
Director of Planning &
Development Services
Director of Strategic &
Government Affairs
Director of Utilities

CL36

UNGRADED

City Manager
Deputy City Manager
Assistant City Manager

Executive Director
City Attorney
Municipal Court Judge

Chief of Police
Chief of Fire-EMS

COUNCIL STIPEND

MAYOR (EO2)	MONTHLY: \$1,835.74	COUNCIL MEMBERS (EO1)	MONTHLY: \$917.88
	ANNUAL: \$22,029		ANNUAL: \$11,016

PUBLIC SAFETY SALARY STRUCTURES – FY25

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
PD1	Detention Officer	\$ 24.72	\$ 25.96	\$ 27.20	\$ 28.44	\$ 29.67	\$ 30.66	\$ 31.65	\$ 32.64	\$ 33.63	\$ 34.62
		\$ 51,418	\$ 53,997	\$ 56,576	\$ 59,155	\$ 61,714	\$ 63,773	\$ 65,832	\$ 67,891	\$ 69,950	\$ 72,010
P-1	Police Officer - Recruit	\$ 29.87									
		\$ 62,130									
P-2	Police Officer	\$ 36.35	\$ 37.93	\$ 39.52	\$ 41.10	\$ 42.69	\$ 43.97	\$ 45.25	\$ 46.53	\$ 47.81	\$ 49.09
		\$ 75,605	\$ 78,894	\$ 82,202	\$ 85,488	\$ 88,795	\$ 91,458	\$ 94,120	\$ 96,782	\$ 99,445	\$ 102,107
P-3	Police Sergeant	\$ 50.07	\$ 51.07	\$ 52.09	\$ 52.87	\$ 53.66	\$ 54.46	\$ 55.00	\$ 55.50	\$ 56.00	\$ 56.44
		\$ 104,149	\$ 106,226	\$ 108,347	\$ 109,970	\$ 111,613	\$ 113,277	\$ 114,400	\$ 115,440	\$ 116,480	\$ 117,395
P-4	Police Lieutenant	\$ 57.57	\$ 58.84	\$ 60.08	\$ 61.28	\$ 62.44	\$ 63.63	\$ 64.71	\$ 65.73		
		\$ 119,743	\$ 122,387	\$ 124,966	\$ 127,462	\$ 129,875	\$ 132,350	\$ 134,597	\$ 136,718		
P-5	Police Captain	\$ 67.91	\$ 70.05	\$ 72.15	\$ 74.21	\$ 76.22	\$ 78.20				
		\$ 141,246	\$ 145,704	\$ 150,072	\$ 154,357	\$ 158,538	\$ 162,656				
P-6	Assistant Chief of Police	\$ 79.18	\$ 80.97	\$ 82.71	\$ 84.40	\$ 86.04	\$ 87.62				
		\$ 164,689	\$ 168,418	\$ 172,037	\$ 175,552	\$ 178,963	\$ 182,250				

Effective 10/01/2024

PUBLIC SAFETY SALARY STRUCTURES – FY25

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
PT8	PS Dispatch Recruit	\$ 25.86									
		\$ 53,796									
PT1	Dispatcher I (Certified)	\$26.45	\$ 27.93	\$ 29.42	\$ 30.90	\$ 32.38	\$ 33.58	\$ 34.77	\$ 35.97	\$ 37.16	\$ 38.36
		\$55,016	\$58,102	\$61,187	\$64,272	\$67,357	\$69,842	\$72,328	\$74,813	\$77,297	\$79,783
PT2	Dispatcher II (Certified)	\$29.73	\$ 31.46	\$ 33.19	\$ 34.92	\$ 36.65	\$ 38.04	\$ 39.43	\$ 40.82	\$ 42.21	\$ 43.60
		\$61,830	\$65,429	\$69,029	\$72,627	\$76,226	\$79,118	\$82,011	\$84,903	\$87,795	\$90,687
PT3	Dispatch Supervisor	\$44.47	\$ 45.08	\$ 45.70	\$ 46.32	\$ 46.94	\$ 47.56	\$ 48.17	\$ 48.79		
		\$92,501	\$93,788	\$95,074	\$96,361	\$97,647	\$98,934	\$100,220	\$101,507		
PT4	Dispatch Manager	\$49.77	\$ 52.09	\$ 54.40	\$ 56.71	\$ 59.03	\$ 61.35				
		\$103,537	\$108,350	\$113,163	\$117,976	\$122,789	\$127,601				

Effective 10/01/2024

PUBLIC SAFETY SALARY STRUCTURES – FY25

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
FR	Paramedic/Fire Recruit <i>(Shift-2080 Hours)</i>	\$21.00									
F1F	Firefighter <i>(Shift-2912 Hours)</i>	\$24.55 \$ 71,490	\$25.62 \$ 74,605	\$26.69 \$ 77,721	\$27.76 \$ 80,837	\$28.83 \$ 83,953	\$29.69 \$ 86,457	\$30.55 \$ 88,962	\$31.41 \$ 91,466	\$32.27 \$ 93,970	\$33.13 \$ 96,475
F1P	Firefighter/Paramedic <i>(Shift-2912 Hours)</i>	\$27.00 \$ 78,624	\$28.18 \$ 82,060	\$29.36 \$ 85,496	\$30.54 \$ 88,932	\$31.72 \$ 92,369	\$32.67 \$ 95,135	\$33.62 \$ 97,901	\$34.57 \$ 100,668	\$35.52 \$ 103,434	\$36.47 \$ 106,201
F2F	Fire Engineer / Operator <i>(Shift-2912 Hours)</i>	\$28.77 \$ 83,778	\$30.02 \$ 87,418	\$31.27 \$ 91,058	\$32.52 \$ 94,698	\$33.78 \$ 98,367	\$34.79 \$ 101,308	\$35.80 \$ 104,250	\$36.81		
F3F	Fire Lieutenant <i>(Shift-2912 Hours)</i>	\$37.15 \$ 108,191	\$37.90 \$ 110,365	\$38.66 \$ 112,578	\$39.24 \$ 114,267	\$39.83 \$ 115,985	\$40.23 \$ 117,150	\$40.59 \$ 118,198	\$40.96		
F3G	Fire Lieutenant <i>(Non-Shift-2080 Hours)</i>	\$54.62 \$ 113,600	\$55.71 \$ 115,877	\$56.82 \$ 118,186	\$57.67 \$ 119,954	\$58.54 \$ 121,763	\$59.13 \$ 122,990	\$59.66 \$ 124,093	\$60.20		
F4F	Fire Captain <i>(Shift-2912 Hours)</i>	\$41.57 \$ 121,065	\$42.49 \$ 123,731	\$43.38 \$ 126,323	\$44.25 \$ 128,856	\$45.09 \$ 131,302	\$45.95				
F4G	Fire Captain <i>(Non-Shift-2080 Hours)</i>	\$61.11 \$ 127,118	\$62.46 \$ 129,917	\$63.77 \$ 132,642	\$65.05 \$ 135,304	\$66.29 \$ 137,883	\$67.55				
F5F	Battalion Chief <i>(Shift-2912 Hours)</i>	\$46.64 \$ 135,813	\$48.11 \$ 140,096	\$49.55 \$ 144,290	\$50.96 \$ 148,396	\$52.34 \$ 152,414	\$53.70				
F5G	Assistant Fire Marshal Battalion Chief <i>(Non-Shift-2080 Hours)</i>	\$67.91 \$ 141,246	\$70.05 \$ 145,704	\$72.15 \$ 150,072	\$74.21 \$ 154,357	\$76.22 \$ 158,538	\$78.20				
F6G	Assistant Chief of Fire-EMS <i>(Non-Shift-2080 Hours)</i>	\$79.18 \$ 164,689	\$80.97 \$ 168,418	\$82.71 \$ 172,037	\$84.40 \$ 175,552	\$86.04 \$ 178,963	\$87.62				

Effective 10/01/2024

Glossary

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 86th 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

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

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>