

**ORDINANCE NO. 2388**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUGAR LAND, TEXAS ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; APPROPRIATING THE SUMS AS SET FORTH THEREIN; ADOPTING THE CAPITAL IMPROVEMENTS PROGRAM 2026 – 2030; AND ADOPTING A COMPENSATION PLAN.**

**WHEREAS**, section 6.03 of the City Charter requires that the:

- (1) City manager prepare an annual budget for the ensuing fiscal year;
- (2) City manager submit to the city council for its review, consideration and revision, both a letter describing the proposed budget as well as a balanced budget for the forthcoming fiscal year, not later than sixty days prior to the end of the City's fiscal year;
- (3) Budget, as adopted, set forth the funding for services, programs, and activities of the various city departments and meet all fund requirements provided by law and required by bond covenants;
- (4) Budget include a multi-year capital improvement program and a current year capital budget;
- (5) Budget not be adopted or appropriations made unless the total of estimated revenues, income and funds available are equal to or in excess of the budget or appropriations, except as otherwise provided by the Charter; and
- (6) Budget be adopted by ordinance by one reading not later than the 25th day of the last month of the fiscal year; and

**WHEREAS**, Chapter 102 of the Texas Local Government Code requires that the:

- (1) City manager file the proposed budget with the city secretary before the 30th day before the date the city council makes its tax levy for the fiscal year; and
- (2) City council hold a public hearing on the proposed budget at least fifteen days after the date the budget is filed with the city secretary but before the date the city council makes its tax levy, notice of which hearing is to be published as required by law; and

**WHEREAS**, all the requirements of the City's Charter and State law have or will be met upon passage of this ordinance; **NOW, THEREFORE**,

**BE IT ORDAINED BY THE CITY COUNCIL  
OF THE CITY OF SUGAR LAND, TEXAS:**

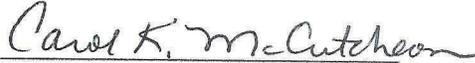
**Section 1.** That the budget of the City of Sugar Land, Texas, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, as shown in attached Exhibit A, is adopted and the amounts specified therein for the programs, services, and activities of the City's various departments are appropriated as shown therein.

**Section 2.** That the Capital Improvements Program 2026-2030, as set forth in Exhibit B, is adopted.

**Section 3.** That the Compensation Plan, as set forth in Exhibit C, is adopted.

**Section 4.** That the budget as approved be filed with the City Clerk who in turn is authorized and directed to comply with all filing, publication and other requirements set forth in Chapter 102, Texas Local Government Code, including filing copies of this ordinance and the budget with the County Clerk of Fort Bend County, Texas, and including posting the cover page, record vote, property tax rates and such other information on the City's website as may be legally required.

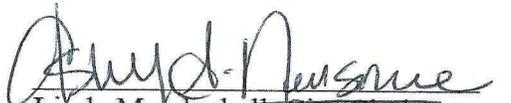
APPROVED and ADOPTED on one reading on September 16, 2025, in compliance with section 6.03 (b) of the City's Charter.

  
Carol K. McCutcheon, Mayor

ATTEST:

APPROVED AS TO FORM:



  
~~Linda Mendenhall, City Clerk~~  
Ashley Newsome, Deputy City Clerk

Attachments: Exhibit A – 2025-2026 Budget  
Exhibit B – 2026-2030 Capital Improvements Program  
Exhibit C – Compensation Plan



**City of Sugar Land  
Fiscal Year 2025-2026  
Adopted Budget Cover Page  
September 16, 2025**

Page Amended with the Adoption of the Property Tax Rate

This budget will raise less revenue from property taxes than last year's budget by an amount of \$1,879,985, which is a 2.4 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$309,930.

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

**FOR:** Mayor Carol K. McCutcheon  
District 1 Suzanne Whately  
District 2 Sanjay Singhal  
District 3 Stewart Jacobson  
District 4 Rick Miller  
At Large 1 Jim Vonderhaar  
At Large 2 Rob Boettcher

**AGAINST: None**

**Present and not voting: None**

**ABSENT: None**

**Property Tax Rate Comparison**

|   | <b>2025-2026</b> | <b>2024-2025</b> |
|---|------------------|------------------|
| Property Tax Rate:                                | \$0.358827/100   | \$0.353210/100   |
| No-New-Revenue Tax Rate:                          | \$0.367991/100   | \$0.347218/100   |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.216579/100   | \$0.203695/100   |
| Voter-Approval Tax Rate:                          | \$0.377063/100   | \$0.363466/100   |
| Debt Rate:  | \$0.151655/100   | \$0.146038/100   |

Total debt obligation for City of Sugar Land secured by property taxes: \$32,269,790

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

|                                     | FY24<br>Actuals      | FY25<br>Current<br>Budget | FY25<br>Projections  | FY26<br>Base<br>Budget | FY26<br>Changes       | FY26<br>Budget       |
|-------------------------------------|----------------------|---------------------------|----------------------|------------------------|-----------------------|----------------------|
| <b>REVENUES</b>                     |                      |                           |                      |                        |                       |                      |
| Property Taxes                      | \$ 39,288,157        | \$ 42,748,820             | \$ 42,748,820        | \$ 44,561,211          | \$ -                  | \$ 44,561,211        |
| Sales Tax                           | 52,977,640           | 58,282,574                | 58,282,574           | 57,086,367             | -                     | 57,086,367           |
| Other Taxes                         | 6,309,596            | 6,397,593                 | 6,397,593            | 6,850,477              | -                     | 6,850,477            |
| Licenses & Permits                  | 3,881,167            | 5,472,915                 | 5,472,915            | 4,495,453              | -                     | 4,495,453            |
| Charges for Services                | 5,825,336            | 6,314,400                 | 6,314,400            | 7,583,353              | -                     | 7,583,353            |
| Fines & Forfeitures                 | 1,211,709            | 1,090,500                 | 1,090,500            | 1,210,000              | -                     | 1,210,000            |
| Other                               | 1,625,517            | 2,676,240                 | 2,676,240            | 1,380,075              | 50,000                | 1,430,075            |
| Intergovernmental                   | 494,816              | 784,097                   | 784,097              | 18,951                 | 1,385,339             | 1,404,290            |
| Interest Income                     | 3,596,908            | 2,359,000                 | 2,359,000            | 1,944,000              | -                     | 1,944,000            |
| Operating Revenues                  | 115,210,846          | 126,126,139               | 126,126,139          | 125,129,887            | 1,435,339             | 126,565,226          |
| Transfers In                        | 8,807,599            | 8,865,016                 | 8,865,016            | 10,407,228             | -                     | 10,407,228           |
| Non-operating Revenues              | 8,807,599            | 8,865,016                 | 8,865,016            | 10,407,228             | -                     | 10,407,228           |
| Total Revenues                      | 124,018,444          | 134,991,155               | 134,991,155          | 135,537,115            | 1,435,339             | 136,972,454          |
| <b>EXPENDITURES</b>                 |                      |                           |                      |                        |                       |                      |
| General Government                  | 23,952,526           | 28,055,864                | 28,055,864           | 26,394,946             | 698,947               | 27,093,893           |
| Finance                             | 5,679,317            | 6,388,133                 | 6,388,133            | 6,250,509              | -                     | 6,250,509            |
| Public Works                        | 12,176,666           | 12,312,084                | 12,312,084           | 11,171,186             | -                     | 11,171,186           |
| Parks & Recreation                  | 6,864,166            | 7,639,488                 | 7,639,488            | 7,130,802              | 60,000                | 7,190,802            |
| Community Development               | 6,846,592            | 8,228,393                 | 8,228,393            | 7,524,826              | -                     | 7,524,826            |
| Environmental & Neighborhood SVC    | 9,437,575            | 10,036,351                | 10,036,351           | 9,378,342              | 101,770               | 9,480,112            |
| Police Department                   | 27,600,042           | 31,693,927                | 31,693,927           | 31,565,718             | -                     | 31,565,718           |
| Public Safety Dispatch              | 3,420,334            | 4,080,985                 | 4,080,985            | 4,303,399              | -                     | 4,303,399            |
| Fire Department                     | 22,791,979           | 25,065,250                | 25,065,250           | 25,126,029             | 441,403               | 25,567,432           |
| Departmental Expenditures           | 118,769,197          | 133,500,474               | 133,500,475          | 128,845,756            | 1,302,120             | 130,147,876          |
| Transfers to other Funds            | 3,806,218            | 3,272,377                 | 3,272,377            | 3,258,641              | 12,649                | 3,271,290            |
| Miscellaneous                       | 1,708,375            | 1,317,736                 | 1,317,736            | 996,086                | 2,841,497             | 3,837,583            |
| Rebates & Assignments               | 2,907,677            | 3,541,356                 | 3,541,356            | 4,152,757              | -                     | 4,152,757            |
| Non-departmental Expenditures       | 8,422,269            | 8,131,469                 | 8,131,469            | 8,407,484              | 2,854,146             | 11,261,630           |
| Total Expenditures                  | 127,191,466          | 141,631,943               | 141,631,943          | 137,253,240            | 4,156,266             | 141,409,506          |
| <b>Fund Balance - Beginning</b>     | <b>56,887,659</b>    | <b>53,714,637</b>         | <b>53,714,637</b>    | <b>47,073,849</b>      | <b>-</b>              | <b>47,073,849</b>    |
| Revenues Over/(Under) Expenditures  | (3,173,022)          | (6,640,788)               | (6,640,788)          | (1,716,125)            | (2,720,927)           | (4,437,052)          |
| <b>Fund Balance - Ending</b>        | <b>\$ 53,714,637</b> | <b>\$ 47,073,849</b>      | <b>\$ 47,073,849</b> | <b>\$ 45,357,724</b>   | <b>\$ (2,720,927)</b> | <b>\$ 42,636,797</b> |
| Accrued Sales/Franchise Taxes       | (9,078,483)          | (9,483,653)               | (9,483,653)          | (9,483,653)            | -                     | (9,483,653)          |
| Fund Balance - Available            | \$ 44,636,154        | \$ 37,590,197             | \$ 37,590,196        | \$ 35,874,071          | \$ (2,720,927)        | \$ 33,153,145        |
| Ending Fund Balance - % of Oper Exp |                      | 35%                       | 35%                  | 34%                    |                       | 32%                  |
| Fund Balance - Requirement          |                      | \$ 33,522,930             | \$ 33,848,358        | \$ 33,478,343          | \$                    | \$ 33,639,448        |
| Over / (Under) Policy               |                      | 13,550,920                | 13,225,491           | 11,879,381             |                       | 8,997,349            |

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

|                                       | FY24 Actuals | FY25 Budget | FY25 Projections | FY26 Budget | FY26 Budget |
|---------------------------------------|--------------|-------------|------------------|-------------|-------------|
| Legal Notice Publication Expenditures | 12,508       | 20,000      | 20,000           | 30,173      | -           |
| Legislative Consultant Expenditures   | 179,100      | 64,600      | 64,600           | 82,100      | -           |

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

|                                    | FY24<br>Actuals | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget |
|------------------------------------|-----------------|---------------------------|---------------------|------------------------|-----------------|----------------|
| <b>REVENUES</b>                    |                 |                           |                     |                        |                 |                |
| Rental Fees                        | \$ 194,632      | \$ 150,000                | \$ 60,000           | \$ 80,000              | \$ -            | \$ 80,000      |
| Interest Income                    | 39,858          | 39,000                    | 34,000              | 40,000                 | -               | 40,000         |
| Miscellaneous                      | 442,755         | 445,000                   | 427,627             | 400,000                | -               | 400,000        |
| Total Revenues                     | 677,245         | 634,000                   | 521,627             | 520,000                | -               | 520,000        |
| <b>EXPENDITURES</b>                |                 |                           |                     |                        |                 |                |
| Personnel Costs                    | 511             | -                         | -                   | 36,948                 | -               | 36,948         |
| Operations & Maintenance           | 400,000         | 400,000                   | 400,000             | 30,000                 | 1,070,000       | 1,100,000      |
| Total Expenditures                 | 400,511         | 400,000                   | 400,000             | 66,948                 | 1,070,000       | 1,136,948      |
| Fund Balance - Beginning           | 675,999         | 952,732                   | 952,732             | 1,074,359              | -               | 1,074,359      |
| Revenues Over/(Under) Expenditures | 276,734         | 234,000                   | 121,627             | 453,052                | (1,070,000)     | (616,948)      |
| Fund Balance - Ending              | \$ 952,732      | \$ 1,186,732              | \$ 1,074,359        | \$ 1,527,412           | \$ (1,070,000)  | \$ 457,412     |

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

|   | FY24                 | FY25                 | FY25                 | FY26                 | FY26                | FY26                 |
|---|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
|   | Actuals              | Current Budget       | Projections          | Base Budget          | Changes             | Budget               |
| <b>REVENUES</b>                         |                      |                      |                      |                      |                     |                      |
| Sales Tax                               | \$ 8,829,607         | \$ 8,734,295         | \$ 9,401,576         | \$ 9,514,394         | \$ -                | \$ 9,514,394         |
| Interest Income                         | 1,283,089            | 600,000              | 1,100,000            | 1,000,000            | -                   | 1,000,000            |
| Miscellaneous                           | 47,209               | 30,000               | 30,000               | -                    | -                   | -                    |
| TIRZ#1                                  | 1,793,000            | 1,221,980            | 1,036,879            | -                    | -                   | -                    |
| <b>Total Revenues</b>                   | <b>11,952,904</b>    | <b>10,586,275</b>    | <b>11,568,455</b>    | <b>10,514,394</b>    | <b>-</b>            | <b>10,514,394</b>    |
| <b>EXPENDITURES</b>                     |                      |                      |                      |                      |                     |                      |
| Economic Development Program            | 671,233              | 640,147              | 635,047              | 635,047              | -                   | 635,047              |
| Sponsorships                            | -                    | -                    | -                    | -                    | 550,000             | 550,000              |
| <b>Total Operating Expenditures</b>     | <b>671,233</b>       | <b>640,147</b>       | <b>635,047</b>       | <b>635,047</b>       | <b>550,000</b>      | <b>1,185,047</b>     |
| Debt Service                            | 3,912,531            | 3,880,928            | 3,886,028            | 2,967,219            | -                   | 2,967,219            |
| Reserve for Opportunities               | -                    | 2,500,000            | 2,500,000            | 1,000,000            | -                   | 1,000,000            |
| Incentives                              | 1,576,192            | 3,700,000            | 3,700,000            | 4,100,000            | -                   | 4,100,000            |
| Transfers to Capital Projects           | -                    | 3,300,000            | 3,300,000            | 2,300,000            | -                   | 2,300,000            |
| Transfer to General Fund                | 1,008,205            | 1,141,705            | 1,141,705            | 1,620,463            | -                   | 1,620,463            |
| Transfer to Debt Service Fund           | -                    | 659,106              | 659,106              | 3,292,707            | -                   | 3,292,707            |
| Transfer to Airport Fund                | 50,000               | 50,000               | 50,000               | 50,000               | -                   | 50,000               |
| <b>Total Non-Operating Expenditures</b> | <b>6,546,928</b>     | <b>15,231,739</b>    | <b>15,236,839</b>    | <b>15,330,389</b>    | <b>-</b>            | <b>15,330,389</b>    |
| <b>Total Expenditures</b>               | <b>7,218,161</b>     | <b>15,871,886</b>    | <b>15,871,886</b>    | <b>15,965,436</b>    | <b>550,000</b>      | <b>16,515,436</b>    |
| Fund Balance - Beginning                | 23,872,555           | 28,607,298           | 28,607,298           | 24,303,867           | -                   | 24,303,867           |
| Revenues Over/(Under) Expenditures      | 4,734,743            | (5,285,611)          | (4,303,431)          | (5,451,042)          | (550,000)           | (6,001,042)          |
| Debt Service Reserve                    | (3,627,000)          | (3,358,062)          | (3,358,062)          | (3,623,344)          | -                   | (3,623,344)          |
| <b>Fund Balance - Ending</b>            | <b>24,980,298</b>    | <b>19,963,625</b>    | <b>20,945,805</b>    | <b>15,229,481</b>    | <b>(550,000)</b>    | <b>14,679,481</b>    |
| Accrued Sales Tax                       | (1,447,473)          | (1,522,568)          | (1,522,568)          | (1,522,568)          | -                   | (1,522,568)          |
| <b>Fund Balance - Available</b>         | <b>\$ 23,532,825</b> | <b>\$ 18,441,057</b> | <b>\$ 19,423,237</b> | <b>\$ 13,706,913</b> | <b>\$ (550,000)</b> | <b>\$ 13,156,913</b> |
| Minimum Fund Balance (15%)              | \$ 1,324,441         | \$ 1,310,144         | \$ 1,310,144         | \$ 1,427,159         | \$ -                | \$ 1,427,159         |
| Over/Under Policy                       | 22,208,384           | 17,130,913           | 18,113,093           | 12,279,754           | -                   | 11,729,754           |
| Bond Coverage Ratio (>1.25x)            | 2.61                 | 3.15                 | 3.54                 | 3.58                 | -                   | 3.58                 |

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

|                                    | FY24<br>Actuals   | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget    |
|------------------------------------|-------------------|---------------------------|---------------------|------------------------|-----------------|-------------------|
| <b>REVENUES</b>                    |                   |                           |                     |                        |                 |                   |
| Donations                          | \$ 25,665         | \$ 20,000                 | \$ 23,687           | \$ 20,000              | \$ -            | \$ 20,000         |
| Interest Income                    | 9,444             | 8,755                     | 8,755               | 10,000                 | -               | 10,000            |
| Grants                             | 11,000            | 3,687                     | -                   | -                      | -               | -                 |
| <b>Total Revenues</b>              | <b>46,109</b>     | <b>32,442</b>             | <b>32,442</b>       | <b>30,000</b>          | <b>-</b>        | <b>30,000</b>     |
| <b>EXPENDITURES</b>                |                   |                           |                     |                        |                 |                   |
| Maintenance and Operations         | 29,903            | 18,150                    | 18,150              | 56,000                 | -               | 56,000            |
| <b>Total Expenditures</b>          | <b>29,903</b>     | <b>18,150</b>             | <b>18,150</b>       | <b>56,000</b>          | <b>-</b>        | <b>56,000</b>     |
| Fund Balance - Beginning           | 173,989           | 190,195                   | 190,195             | 204,487                | -               | 204,487           |
| Revenues Over/(Under) Expenditures | 16,206            | 14,292                    | 14,292              | (26,000)               | -               | (26,000)          |
| <b>Fund Balance - Ending</b>       | <b>\$ 190,195</b> | <b>\$ 204,487</b>         | <b>\$ 204,487</b>   | <b>\$ 178,487</b>      | <b>\$ -</b>     | <b>\$ 178,487</b> |

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

|                                    | FY24<br>Actuals | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget |
|------------------------------------|-----------------|---------------------------|---------------------|------------------------|-----------------|----------------|
| <b>REVENUES</b>                    |                 |                           |                     |                        |                 |                |
| Security Fees                      | \$ 38,417       | \$ 35,500                 | \$ 36,500           | \$ 40,000              | \$ -            | \$ 40,000      |
| Interest Income                    | 3,826           | 3,500                     | 3,900               | 4,500                  | -               | 4,500          |
| Total Revenues                     | 42,243          | 39,000                    | 40,400              | 44,500                 | -               | 44,500         |
| <b>EXPENDITURES</b>                |                 |                           |                     |                        |                 |                |
| Operations & Maintenance           | 10,388          | 56,633                    | 37,500              | 22,000                 | -               | 22,000         |
| Total Expenditures                 | 10,388          | 56,633                    | 37,500              | 22,000                 | -               | 22,000         |
| Fund Balance - Beginning           | 56,633          | 88,487                    | 88,487              | 91,387                 | -               | 91,387         |
| Revenues Over/(Under) Expenditures | 31,855          | (17,633)                  | 2,900               | 22,500                 | -               | 22,500         |
| Fund Balance - Ending              | \$ 88,487       | \$ 70,855                 | \$ 91,387           | \$ 113,887             | \$ -            | \$ 113,887     |

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

|                                    | FY24<br>Actuals  | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget   |
|------------------------------------|------------------|---------------------------|---------------------|------------------------|-----------------|------------------|
| <b>REVENUES</b>                    |                  |                           |                     |                        |                 |                  |
| Technology Fees                    | \$ 31,996        | \$ 30,000                 | \$ 30,000           | \$ 32,000              | \$ -            | \$ 32,000        |
| Interest Income                    | 2,543            | 2,400                     | 2,500               | 2,700                  | -               | 2,700            |
| <b>Total Revenues</b>              | <b>34,538</b>    | <b>32,400</b>             | <b>32,500</b>       | <b>34,700</b>          | <b>-</b>        | <b>34,700</b>    |
| <b>EXPENDITURES</b>                |                  |                           |                     |                        |                 |                  |
| Operations & Maintenance           | 25,556           | 48,299                    | 17,250              | 19,700                 | -               | 19,700           |
| <b>Total Expenditures</b>          | <b>25,556</b>    | <b>48,299</b>             | <b>17,250</b>       | <b>19,700</b>          | <b>-</b>        | <b>19,700</b>    |
| Fund Balance - Beginning           | 46,050           | 55,032                    | 55,032              | 70,282                 | -               | 70,282           |
| Revenues Over/(Under) Expenditures | 8,982            | (15,899)                  | 15,250              | 15,000                 | -               | 15,000           |
| <b>Fund Balance - Ending</b>       | <b>\$ 55,032</b> | <b>\$ 39,133</b>          | <b>\$ 70,282</b>    | <b>\$ 85,282</b>       | <b>\$ -</b>     | <b>\$ 85,282</b> |

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

|                                    | FY24<br>Actuals   | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget    |
|------------------------------------|-------------------|---------------------------|---------------------|------------------------|-----------------|-------------------|
| <b>REVENUES</b>                    |                   |                           |                     |                        |                 |                   |
| Fines                              | \$ 37,947         | \$ 38,000                 | \$ 36,000           | \$ 38,000              | \$ -            | \$ 38,000         |
| Interest Income                    | 7,770             | 7,400                     | 6,500               | 7,000                  | -               | 7,000             |
| <b>Total Revenues</b>              | <b>45,717</b>     | <b>45,400</b>             | <b>42,500</b>       | <b>45,000</b>          | <b>-</b>        | <b>45,000</b>     |
| <b>EXPENDITURES</b>                |                   |                           |                     |                        |                 |                   |
| Personnel Costs                    | 19,127            | 48,452                    | 46,296              | 47,311                 | -               | 47,311            |
| <b>Total Expenditures</b>          | <b>19,127</b>     | <b>48,452</b>             | <b>46,296</b>       | <b>47,311</b>          | <b>-</b>        | <b>47,311</b>     |
| Fund Balance - Beginning           | 131,205           | 157,795                   | 157,795             | 153,999                | -               | 153,999           |
| Revenues Over/(Under) Expenditures | 26,590            | (3,052)                   | (3,796)             | (2,311)                | -               | (2,311)           |
| <b>Fund Balance - Ending</b>       | <b>\$ 157,795</b> | <b>\$ 154,743</b>         | <b>\$ 153,999</b>   | <b>\$ 151,688</b>      | <b>\$ -</b>     | <b>\$ 151,688</b> |

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

|                                    | FY24<br>Actuals | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget |
|------------------------------------|-----------------|---------------------------|---------------------|------------------------|-----------------|----------------|
| <b>REVENUES</b>                    |                 |                           |                     |                        |                 |                |
| Fines                              | \$ 759          | \$ 740                    | \$ 740              | \$ 750                 | \$ -            | \$ 750         |
| Interest Income                    | 160             | 160                       | 160                 | 180                    | -               | 180            |
| Total Revenues                     | 919             | 900                       | 900                 | 930                    | -               | 930            |
| <b>EXPENDITURES</b>                |                 |                           |                     |                        |                 |                |
| Total Expenditures                 | -               | -                         | -                   | -                      | -               | -              |
| Fund Balance - Beginning           | 2,644           | 3,563                     | 3,563               | 4,463                  | -               | 4,463          |
| Revenues Over/(Under) Expenditures | 919             | 900                       | 900                 | 930                    | -               | 930            |
| Fund Balance - Ending              | \$ 3,563        | \$ 4,463                  | \$ 4,463            | \$ 5,393               | \$ -            | \$ 5,393       |

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

|   | FY24                | FY25                | FY25                | FY26                | FY26                | FY26                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Actuals             | Current             | Projections         | Base                | Changes             | Budget              |
|   |                     | Budget              |                     | Budget              |                     |                     |
| <b>REVENUES</b>                           |                     |                     |                     |                     |                     |                     |
| Hotel/Motel Occupancy Tax                 | \$ 2,988,608        | \$ 3,071,845        | \$ 3,071,845        | 3,150,000           | \$ -                | \$ 3,150,000        |
| Interest Income                           | 151,296             | 97,632              | 97,632              | 100,000             | -                   | 100,000             |
| Miscellaneous                             | 34,690              | 22,231              | 22,231              | 21,000              | -                   | 21,000              |
| <b>Total Revenues</b>                     | <b>3,174,593</b>    | <b>3,191,708</b>    | <b>3,191,708</b>    | <b>3,271,000</b>    | <b>-</b>            | <b>3,271,000</b>    |
| <b>EXPENDITURES</b>                       |                     |                     |                     |                     |                     |                     |
| Tourism Program                           | 776,186             | 1,480,374           | 1,480,374           | 1,259,211           | 400,000             | 1,659,211           |
| Imperial Historic District                | -                   | -                   | -                   | -                   | 150,000             | 150,000             |
| Visitor Center                            | 265,451             | 357,114             | 357,114             | 362,502             | -                   | 362,502             |
| Sponsorships                              | -                   | 100,000             | 100,000             | -                   | 100,000             | 100,000             |
| <b>Total Operating Expenditures</b>       | <b>1,041,637</b>    | <b>1,937,488</b>    | <b>1,937,488</b>    | <b>1,621,713</b>    | <b>650,000</b>      | <b>2,271,713</b>    |
| Transfer Out - Debt Service Fund          | 1,338,225           | 685,175             | 685,175             | 351,900             | -                   | 351,900             |
| Transfer Out - Others                     | 550                 | 550                 | 550                 | 550                 | -                   | 550                 |
| <b>Total Non-Operating Expenditures</b>   | <b>1,338,775</b>    | <b>685,725</b>      | <b>685,725</b>      | <b>352,450</b>      | <b>-</b>            | <b>352,450</b>      |
| <b>Total Expenditures</b>                 | <b>2,380,412</b>    | <b>2,623,213</b>    | <b>2,623,213</b>    | <b>1,974,163</b>    | <b>650,000</b>      | <b>2,624,163</b>    |
| Fund Balance - Beginning                  | 2,461,118           | 3,255,299           | 3,255,299           | 4,599,641           | -                   | 4,599,641           |
| Revenues Over/(Under) Expenditures        | 794,181             | 568,495             | 568,495             | 1,296,837           | (650,000)           | 646,837             |
| <b>Fund Balance - Ending</b>              | <b>\$ 3,255,299</b> | <b>\$ 3,823,794</b> | <b>\$ 3,823,794</b> | <b>\$ 5,896,478</b> | <b>\$ (650,000)</b> | <b>\$ 5,246,478</b> |
| Accrued Tax                               | (673,335)           | (775,847)           | (775,847)           | (775,847)           | -                   | (775,847)           |
| <b>Available Fund Balance</b>             | <b>\$ 2,581,964</b> | <b>\$ 3,047,948</b> | <b>\$ 3,047,948</b> | <b>\$ 5,120,632</b> | <b>\$ (650,000)</b> | <b>\$ 4,470,632</b> |
| Fund Balance Policy (10% of Budgeted HOT) | \$ 298,861          | \$ 307,185          | \$ 307,185          | \$ 315,000          |                     | \$ 315,000          |
| Over/Under Policy                         | 2,283,104           | 2,740,763           | 2,740,763           | 4,805,632           |                     | 4,155,632           |

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

|                                    | FY24             | FY25             | FY25             | FY26             | FY26        | FY26             |
|------------------------------------|------------------|------------------|------------------|------------------|-------------|------------------|
|                                    | Actuals          | Current Budget   | Projections      | Base Budget      | Changes     | Budget           |
| <b>REVENUES</b>                    |                  |                  |                  |                  |             |                  |
| PID Assessment Fees                | \$ 47,310        | \$ 37,309        | \$ 37,309        | \$ -             | \$ -        | \$ -             |
| Interest Income                    | 4,098            | 3,163            | 3,163            | 2,000            | -           | 2,000            |
| Transfers In                       | 90,789           | 95,330           | 95,330           | 127,089          | -           | 127,089          |
| <b>Total Revenues</b>              | <b>142,197</b>   | <b>135,802</b>   | <b>135,802</b>   | <b>129,089</b>   | <b>-</b>    | <b>129,089</b>   |
| <b>EXPENDITURES</b>                |                  |                  |                  |                  |             |                  |
| Miscellaneous                      | -                | 60               | 60               | 60               | -           | 60               |
| Transfers to Other Funds           | 137,569          | 133,319          | 133,319          | 128,819          | -           | 128,819          |
| <b>Total Expenditures</b>          | <b>137,569</b>   | <b>133,379</b>   | <b>133,379</b>   | <b>128,879</b>   | <b>-</b>    | <b>128,879</b>   |
| Fund Balance - Beginning           | 55,972           | 60,600           | 60,600           | 63,023           | -           | 63,023           |
| Revenues Over/(Under) Expenditures | 4,628            | 2,423            | 2,423            | 210              | -           | 210              |
| <b>Fund Balance - Ending</b>       | <b>\$ 60,600</b> | <b>\$ 63,023</b> | <b>\$ 63,023</b> | <b>\$ 63,233</b> | <b>\$ -</b> | <b>\$ 63,233</b> |

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

|                                    | FY24<br>Actuals | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget |
|------------------------------------|-----------------|---------------------------|---------------------|------------------------|-----------------|----------------|
| <b>REVENUES</b>                    |                 |                           |                     |                        |                 |                |
| PID Assessment Fees                | \$ -            | \$ 83,232                 | \$ 83,232           | \$ 83,215              | \$ -            | \$ 83,215      |
| Interest Income                    | -               | 2,427                     | 2,427               | 7,140                  | -               | 7,140          |
| Transfers In                       | -               | -                         | -                   | -                      | 12,649          | 12,649         |
| <b>Total Revenues</b>              | -               | 85,659                    | 85,659              | 90,355                 | 12,649          | 103,004        |
| <b>EXPENDITURES</b>                |                 |                           |                     |                        |                 |                |
| Miscellaneous                      | -               | 100                       | 100                 | 50                     | -               | 50             |
| <b>Total Expenditures</b>          | -               | 100                       | 100                 | 50                     | -               | 50             |
| Fund Balance - Beginning           | -               | -                         | -                   | 85,559                 | -               | 85,559         |
| Revenues Over/(Under) Expenditures | -               | 85,559                    | 85,559              | 90,305                 | 12,649          | 102,954        |
| <b>Fund Balance - Ending</b>       | \$ -            | \$ 85,559                 | \$ 85,559           | \$ 175,864             | \$ 12,649       | \$ 188,513     |

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

|                                    | FY24<br>Actuals     | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget      |
|------------------------------------|---------------------|---------------------------|---------------------|------------------------|-----------------|---------------------|
| <b>REVENUES</b>                    |                     |                           |                     |                        |                 |                     |
| Out of City Service Fees           | \$ 486,258          | \$ 567,811                | \$ 567,811          | \$ 553,990             | \$ -            | \$ 553,990          |
| Interest Income                    | 126,844             | 108,588                   | 108,588             | 140,000                | -               | 140,000             |
| <b>Total Revenues</b>              | <b>613,102</b>      | <b>676,399</b>            | <b>676,399</b>      | <b>693,990</b>         | <b>-</b>        | <b>693,990</b>      |
| Fund Balance - Beginning           | 2,264,345           | 2,877,447                 | 2,877,447           | 3,553,846              | -               | 3,553,846           |
| Revenues Over/(Under) Expenditures | 613,102             | 676,399                   | 676,399             | 693,990                | -               | 693,990             |
| <b>Fund Balance - Ending</b>       | <b>\$ 2,877,447</b> | <b>\$ 3,553,846</b>       | <b>\$ 3,553,846</b> | <b>\$ 4,247,836</b>    | <b>\$ -</b>     | <b>\$ 4,247,836</b> |

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

|                                    | FY24<br>Actuals   | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget    |
|------------------------------------|-------------------|---------------------------|---------------------|------------------------|-----------------|-------------------|
| <b>REVENUES</b>                    |                   |                           |                     |                        |                 |                   |
| Out of City Service Fees           | \$ 67,233         | \$ 68,800                 | \$ 68,800           | \$ 69,000              | \$ -            | \$ 69,000         |
| Interest Income                    | 37,190            | 30,295                    | 30,295              | 34,000                 | -               | 34,000            |
| <b>Total Revenues</b>              | <b>104,424</b>    | <b>99,095</b>             | <b>99,095</b>       | <b>103,000</b>         | <b>-</b>        | <b>103,000</b>    |
| Fund Balance - Beginning           | 650,505           | 754,929                   | 754,929             | 854,024                | -               | 854,024           |
| Revenues Over/(Under) Expenditures | 104,424           | 99,095                    | 99,095              | 103,000                | -               | 103,000           |
| <b>Fund Balance - Ending</b>       | <b>\$ 754,929</b> | <b>\$ 854,024</b>         | <b>\$ 854,024</b>   | <b>\$ 957,024</b>      | <b>\$ -</b>     | <b>\$ 957,024</b> |

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

|                                    | FY24<br>Actuals  | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget   |
|------------------------------------|------------------|---------------------------|---------------------|------------------------|-----------------|------------------|
| <b>REVENUES</b>                    |                  |                           |                     |                        |                 |                  |
| Other Income                       | \$ -             | \$ 4,964                  | \$ 4,964            | \$ -                   | \$ -            | \$ -             |
| Interest Income                    | 2,126            | 2,007                     | 2,007               | 2,000                  | -               | 2,000            |
| <b>Total Revenues</b>              | <b>2,126</b>     | <b>6,971</b>              | <b>6,971</b>        | <b>2,000</b>           | <b>-</b>        | <b>2,000</b>     |
| <b>EXPENDITURES</b>                |                  |                           |                     |                        |                 |                  |
| Maintenance and Operations         | -                | -                         | -                   | -                      | -               | -                |
| <b>Total Expenditures</b>          | <b>-</b>         | <b>-</b>                  | <b>-</b>            | <b>-</b>               | <b>-</b>        | <b>-</b>         |
| Fund Balance - Beginning           | 40,244           | 42,370                    | 42,370              | 49,341                 | -               | 49,341           |
| Revenues Over/(Under) Expenditures | 2,126            | 6,971                     | 6,971               | 2,000                  | -               | 2,000            |
| <b>Fund Balance - Ending</b>       | <b>\$ 42,370</b> | <b>\$ 49,341</b>          | <b>\$ 49,341</b>    | <b>\$ 51,341</b>       | <b>\$ -</b>     | <b>\$ 51,341</b> |

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

|                                    | FY24<br>Actuals   | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget    |
|------------------------------------|-------------------|---------------------------|---------------------|------------------------|-----------------|-------------------|
| <b>REVENUES</b>                    |                   |                           |                     |                        |                 |                   |
| Seized Funds                       | \$ 401,574        | \$ 300,489                | \$ 300,489          | \$ -                   | \$ -            | \$ -              |
| Interest Income                    | 39,992            | 44,630                    | 44,630              | 33,000                 | -               | 33,000            |
| <b>Total Revenues</b>              | <b>441,566</b>    | <b>345,119</b>            | <b>345,119</b>      | <b>33,000</b>          | <b>-</b>        | <b>33,000</b>     |
| <b>EXPENDITURES</b>                |                   |                           |                     |                        |                 |                   |
| Maintenance and Operations         | 3,129             | 31,000                    | 31,000              | 330,000                | -               | 330,000           |
| Capital                            | 23,680            | -                         | -                   | -                      | -               | -                 |
| <b>Total Expenditures</b>          | <b>26,809</b>     | <b>31,000</b>             | <b>31,000</b>       | <b>330,000</b>         | <b>-</b>        | <b>330,000</b>    |
| Fund Balance - Beginning           | 369,967           | 784,724                   | 784,724             | 1,098,842              | -               | 1,098,842         |
| Revenues Over/(Under) Expenditures | 414,757           | 314,119                   | 314,119             | (297,000)              | -               | (297,000)         |
| <b>Fund Balance - Ending</b>       | <b>\$ 784,724</b> | <b>\$ 1,098,842</b>       | <b>\$ 1,098,842</b> | <b>\$ 801,842</b>      | <b>\$ -</b>     | <b>\$ 801,842</b> |

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

|                                    | FY24<br>Actuals  | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget   |
|------------------------------------|------------------|---------------------------|---------------------|------------------------|-----------------|------------------|
| <b>REVENUES</b>                    |                  |                           |                     |                        |                 |                  |
| Other Income                       | \$ 4,088         | \$ 4,211                  | \$ 4,211            | \$ -                   | \$ -            | \$ -             |
| Interest Income                    | 1,688            | 881                       | 881                 | 1,000                  | -               | 1,000            |
| <b>Total Revenues</b>              | <b>5,776</b>     | <b>5,092</b>              | <b>5,092</b>        | <b>1,000</b>           | <b>-</b>        | <b>1,000</b>     |
| <b>EXPENDITURES</b>                |                  |                           |                     |                        |                 |                  |
| Maintenance and Operations         | 29,700           | -                         | -                   | -                      | -               | -                |
| <b>Total Expenditures</b>          | <b>29,700</b>    | <b>-</b>                  | <b>-</b>            | <b>-</b>               | <b>-</b>        | <b>-</b>         |
| Fund Balance - Beginning           | 43,378           | 19,454                    | 19,454              | 24,546                 | -               | 24,546           |
| Revenues Over/(Under) Expenditures | (23,924)         | 5,092                     | 5,092               | 1,000                  | -               | 1,000            |
| <b>Fund Balance - Ending</b>       | <b>\$ 19,454</b> | <b>\$ 24,546</b>          | <b>\$ 24,546</b>    | <b>\$ 25,546</b>       | <b>\$ -</b>     | <b>\$ 25,546</b> |

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

|                                    | FY24<br>Actuals | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget |
|------------------------------------|-----------------|---------------------------|---------------------|------------------------|-----------------|----------------|
| <b>REVENUES</b>                    |                 |                           |                     |                        |                 |                |
| PEG Funds                          | \$ 135,052      | \$ 140,000                | \$ 138,000          | \$ 140,000             | \$ -            | \$ 140,000     |
| Interest Income                    | 15,695          | 16,800                    | 3,500               | 4,000                  | -               | 4,000          |
| Total Revenues                     | 150,747         | 156,800                   | 141,500             | 144,000                | -               | 144,000        |
| <b>EXPENDITURES</b>                |                 |                           |                     |                        |                 |                |
| Maintenance and Operations         | 256,016         | 229,868                   | 233,360             | 116,100                | -               | 116,100        |
| Capital                            | 143,407         | 128,492                   | 25,000              | -                      | -               | -              |
| Total Expenditures                 | 399,422         | 358,360                   | 258,360             | 116,100                | -               | 116,100        |
| Fund Balance - Beginning           | 382,982         | 134,306                   | 134,306             | 17,446                 | -               | 17,446         |
| Revenues Over/(Under) Expenditures | (248,675)       | (201,560)                 | (116,860)           | 27,900                 | -               | 27,900         |
| Fund Balance - Ending              | \$ 134,306      | \$ (67,254)               | \$ 17,446           | \$ 45,346              | \$ -            | \$ 45,346      |

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

|                                    | FY24<br>Actuals   | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget   |
|------------------------------------|-------------------|---------------------------|---------------------|------------------------|-----------------|------------------|
| <b>REVENUES</b>                    |                   |                           |                     |                        |                 |                  |
| Contracted Services                | \$ 810,318        | \$ 751,154                | \$ 751,154          | \$ 899,697             | \$ -            | \$ 899,697       |
| Interest Income                    | 744               | 10,489                    | 10,489              | 4,000                  | -               | 4,000            |
| Transfers In                       | 176,071           | 39,534                    | 39,534              | -                      | -               | -                |
| <b>Total Revenues</b>              | <b>987,133</b>    | <b>801,177</b>            | <b>801,177</b>      | <b>903,697</b>         | <b>-</b>        | <b>903,697</b>   |
| <b>EXPENDITURES</b>                |                   |                           |                     |                        |                 |                  |
| Personnel Costs                    | 619,003           | 657,699                   | 657,699             | 778,949                | -               | 778,949          |
| Operations & Maintenance           | -                 | 132,990                   | 132,990             | 465,100                | -               | 465,100          |
| <b>Total Expenditures</b>          | <b>619,003</b>    | <b>790,689</b>            | <b>790,689</b>      | <b>1,244,049</b>       | <b>-</b>        | <b>1,244,049</b> |
| Fund Balance - Beginning           | 49,175            | 417,305                   | 417,305             | 427,792                | -               | 427,792          |
| Revenues Over/(Under) Expenditures | 368,130           | 10,488                    | 10,488              | (340,352)              | -               | (340,352)        |
| <b>Fund Balance - Ending</b>       | <b>\$ 417,305</b> | <b>\$ 427,792</b>         | <b>\$ 427,792</b>   | <b>\$ 87,440</b>       | <b>\$ -</b>     | <b>\$ 87,440</b> |

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

|                                    | FY24<br>Actuals     | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget    |
|------------------------------------|---------------------|---------------------------|---------------------|------------------------|-----------------|-------------------|
| <b>REVENUES</b>                    |                     |                           |                     |                        |                 |                   |
| Trf in General Fund                | \$ 272,300          | \$ 35,000                 | \$ 35,000           | \$ 35,000              | \$ -            | \$ 35,000         |
| Trf in SL4B                        | 250,000             | 250,000                   | 250,000             | 250,000                | -               | 250,000           |
| Trf in SL4B CIP Nonbond            | 707,305             | -                         | -                   | -                      | -               | -                 |
| Trf in Gen Gov NonBond CIP         | 13,993              | -                         | -                   | -                      | -               | -                 |
| Interest Income                    | 32,043              | 19,000                    | 19,000              | 10,000                 | -               | 10,000            |
| <b>Total Revenues</b>              | <b>1,275,641</b>    | <b>304,000</b>            | <b>304,000</b>      | <b>295,000</b>         | <b>-</b>        | <b>295,000</b>    |
| <b>EXPENDITURES</b>                |                     |                           |                     |                        |                 |                   |
| Operations & Maintenance           | 331,294             | 351,914                   | 300,250             | 116,000                | -               | 116,000           |
| Capital Costs                      | 94,900              | 966,665                   | 300,000             | 603,000                | -               | 603,000           |
| <b>Total Expenditures</b>          | <b>426,194</b>      | <b>1,318,579</b>          | <b>600,250</b>      | <b>719,000</b>         | <b>-</b>        | <b>719,000</b>    |
| Fund Balance - Beginning           | 250,485             | 1,099,932                 | 1,099,932           | 803,682                | -               | 803,682           |
| Revenues Over/(Under) Expenditures | 849,447             | (1,014,579)               | (296,250)           | (424,000)              | -               | (424,000)         |
| <b>Fund Balance - Ending</b>       | <b>\$ 1,099,932</b> | <b>\$ 85,353</b>          | <b>\$ 803,682</b>   | <b>\$ 379,682</b>      | <b>\$ -</b>     | <b>\$ 379,682</b> |

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

|                              | FY24<br>Actuals     | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget      |
|------------------------------|---------------------|---------------------------|---------------------|------------------------|-----------------|---------------------|
| <b>REVENUES</b>              |                     |                           |                     |                        |                 |                     |
| Contributions                | \$ 14,055,105       | \$ 14,810,613             | \$ 14,810,613       | \$ 15,408,763          | \$ -            | \$ 15,408,763       |
| Miscellaneous                | 1,479,307           | 1,902,096                 | 1,902,096           | 1,942,572              | -               | 1,942,572           |
| Interest Income              | 170,413             | 143,891                   | 143,891             | 143,891                | -               | 143,891             |
| <b>Total Revenues</b>        | <b>15,704,826</b>   | <b>16,856,600</b>         | <b>16,856,600</b>   | <b>17,495,226</b>      | <b>-</b>        | <b>17,495,226</b>   |
| <b>EXPENDITURES</b>          |                     |                           |                     |                        |                 |                     |
| Premiums & Claims            | 14,223,996          | 15,351,525                | 15,351,525          | 16,495,867             | -               | 16,495,867          |
| Other                        | 1,032,937           | 1,028,328                 | 1,028,328           | 1,028,328              | -               | 1,028,328           |
| <b>Total Expenditures</b>    | <b>15,256,933</b>   | <b>16,379,853</b>         | <b>16,379,853</b>   | <b>17,524,195</b>      | <b>-</b>        | <b>17,524,195</b>   |
| Fund Balance - Beginning     | 3,493,954           | 3,941,846                 | 3,941,846           | 4,418,593              | -               | 4,418,593           |
| Revenues Over/(Under) Exp    | 447,893             | 476,747                   | 476,747             | (28,969)               | -               | (28,969)            |
| <b>Fund Balance - Ending</b> | <b>\$ 3,941,846</b> | <b>\$ 4,418,593</b>       | <b>\$ 4,418,593</b> | <b>\$ 4,389,624</b>    | <b>\$ -</b>     | <b>\$ 4,389,624</b> |
| Reserve for Self Insurance   | (2,634,366)         | (2,484,003)               | (2,484,003)         | (2,712,175)            | -               | (2,712,175)         |
| Fund Balance - Available     | 1,307,480           | 1,934,590                 | 1,934,590           | 1,677,449              | -               | 1,677,449           |

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

|                                    | FY24<br>Actuals   | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget      |
|------------------------------------|-------------------|---------------------------|---------------------|------------------------|-----------------|---------------------|
| <b>REVENUES</b>                    |                   |                           |                     |                        |                 |                     |
| Sale of Property                   | \$ 270,023        | \$ 166,968                | \$ 166,968          | \$ 160,000             | \$ -            | \$ 160,000          |
| Interest Income                    | 85,833            | 36,000                    | 36,000              | 45,000                 | -               | 45,000              |
| Transfers From Other Funds         | 1,383,051         | 2,093,068                 | 2,093,068           | 2,088,231              | -               | 2,088,231           |
| Miscellaneous                      | 51,003            | 61,000                    | 61,000              | 50,000                 | -               | 50,000              |
| <b>Total Revenues</b>              | <b>1,789,910</b>  | <b>2,357,036</b>          | <b>2,357,036</b>    | <b>2,343,231</b>       | <b>-</b>        | <b>2,343,231</b>    |
| <b>EXPENDITURES</b>                |                   |                           |                     |                        |                 |                     |
| Vehicles & Contractual Service     | 2,943,060         | 2,997,100                 | 2,997,100           | 585,990                | -               | 585,990             |
| Contingency                        | -                 | -                         | -                   | 100,000                | -               | 100,000             |
| <b>Total Expenditures</b>          | <b>2,943,060</b>  | <b>2,997,100</b>          | <b>2,997,100</b>    | <b>685,990</b>         | <b>-</b>        | <b>685,990</b>      |
| Fund Balance - Beginning           | 1,885,963         | 732,813                   | 732,813             | 92,749                 |                 | 92,749              |
| Revenues Over/(Under) Expenditures | (1,153,150)       | (640,064)                 | (640,064)           | 1,657,241              |                 | 1,657,241           |
| <b>Fund Balance - Ending</b>       | <b>\$ 732,813</b> | <b>\$ 92,749</b>          | <b>\$ 92,749</b>    | <b>\$ 1,749,990</b>    | <b>\$ -</b>     | <b>\$ 1,749,990</b> |

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

|                                    | FY24<br>Actuals     | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget      |
|------------------------------------|---------------------|---------------------------|---------------------|------------------------|-----------------|---------------------|
| <b>REVENUES</b>                    |                     |                           |                     |                        |                 |                     |
| Sale of Capital Property           | \$ 610              | \$ 500                    | \$ 500              | \$ 500                 | \$ -            | \$ 500              |
| Interest Income                    | 107,140             | 75,000                    | 76,500              | 80,000                 | -               | 80,000              |
| Transfers in                       | 1,059,980           | 1,193,980                 | 1,193,980           | 1,193,980              | -               | 1,193,980           |
| <b>Total Revenues</b>              | <b>1,167,730</b>    | <b>1,269,480</b>          | <b>1,270,980</b>    | <b>1,274,480</b>       | <b>-</b>        | <b>1,274,480</b>    |
| <b>EXPENDITURES</b>                |                     |                           |                     |                        |                 |                     |
| Equipment & Contractual Services   | 1,009,601           | 1,342,226                 | 1,342,226           | 1,239,998              | -               | 1,239,998           |
| <b>Total Expenditures</b>          | <b>1,009,601</b>    | <b>1,342,226</b>          | <b>1,342,226</b>    | <b>1,239,998</b>       | <b>-</b>        | <b>1,239,998</b>    |
| Fund Balance - Beginning           | 1,937,177           | 2,095,306                 | 2,095,306           | 2,024,060              | -               | 2,024,060           |
| Revenues Over/(Under) Expenditures | 158,129             | (72,746)                  | (71,246)            | 34,482                 | -               | 34,482              |
| <b>Fund Balance - Ending</b>       | <b>\$ 2,095,306</b> | <b>\$ 2,022,560</b>       | <b>\$ 2,024,060</b> | <b>\$ 2,058,541</b>    | <b>\$ -</b>     | <b>\$ 2,058,541</b> |

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

|   | FY24<br>Actuals      | FY25<br>Current<br>Budget | FY25<br>Projections  | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget       |
|---|----------------------|---------------------------|----------------------|------------------------|-----------------|----------------------|
| <b>REVENUES</b>                         |                      |                           |                      |                        |                 |                      |
| Current Property Tax                    | \$ 28,196,040        | \$ 29,638,008             | \$ 29,638,008        | \$ 31,763,250          | \$ -            | \$ 31,763,250        |
| Delinquent Property Taxes               | (294,262)            | (220,791)                 | (220,791)            | 57,157                 | -               | 57,157               |
| Interest on Investments                 | 792,066              | 680,000                   | 680,000              | 298,100                | -               | 298,100              |
| Miscellaneous                           | 355,550              | 521,963                   | 521,963              | 521,550                | -               | 521,550              |
| <b>Total Operating Revenues</b>         | <b>29,051,921</b>    | <b>30,619,180</b>         | <b>30,619,180</b>    | <b>32,640,057</b>      | <b>-</b>        | <b>32,640,057</b>    |
| From Utility Fund                       | 3,984,695            | 3,567,094                 | 3,567,094            | 1,244,739              | -               | 1,244,739            |
| From Tourism Fund                       | 1,338,225            | 685,175                   | 685,175              | 351,900                | -               | 351,900              |
| From PID                                | 102,288              | 98,788                    | 98,788               | 95,288                 | -               | 95,288               |
| From SLDC                               | -                    | 659,106                   | 659,106              | 3,292,707              | -               | 3,292,707            |
| From SL4B                               | -                    | -                         | -                    | 2,636,582              | -               | 2,636,582            |
| <b>Total Transfers In</b>               | <b>5,425,208</b>     | <b>5,010,163</b>          | <b>5,010,163</b>     | <b>7,621,216</b>       | <b>-</b>        | <b>7,621,216</b>     |
| <b>Total Revenues</b>                   | <b>34,477,128</b>    | <b>35,629,342</b>         | <b>35,629,342</b>    | <b>40,261,273</b>      | <b>-</b>        | <b>40,261,273</b>    |
| <b>EXPENDITURES</b>                     |                      |                           |                      |                        |                 |                      |
| Current Outstanding & New Debt          | 28,969,370           | 30,739,282                | 30,750,699           | 39,955,267             | -               | 39,955,267           |
| Issuance Costs/Fiscal Fees/Other        | 42,059               | 81,067                    | 69,650               | 689,993                | -               | 689,993              |
| <b>Total Debt Service</b>               | <b>29,011,429</b>    | <b>30,820,349</b>         | <b>30,820,349</b>    | <b>40,645,260</b>      | <b>-</b>        | <b>40,645,260</b>    |
| Rebates & Assignments                   | 2,071,046            | 2,375,578                 | 2,375,578            | 2,976,939              | -               | 2,976,939            |
| Transfers to Other Funds                | 263,055              | 257,634                   | 257,634              | 274,221                | -               | 274,221              |
| <b>Total Non-Operating Expenditures</b> | <b>2,334,101</b>     | <b>2,633,212</b>          | <b>2,633,212</b>     | <b>3,251,160</b>       | <b>-</b>        | <b>3,251,160</b>     |
| <b>Total Expenditures</b>               | <b>31,345,530</b>    | <b>33,453,561</b>         | <b>33,453,561</b>    | <b>43,896,420</b>      | <b>-</b>        | <b>43,896,420</b>    |
| FUND BALANCE - BEGINNING                | 9,001,755            | 12,133,353                | 12,133,353           | 14,309,134             |                 | 14,309,134           |
| CHANGE IN FUND BALANCE                  | 3,131,598            | 2,175,781                 | 2,175,781            | (3,635,147)            | -               | (3,635,147)          |
| <b>FUND BALANCE - ENDING</b>            | <b>\$ 12,133,353</b> | <b>\$ 14,309,134</b>      | <b>\$ 14,309,134</b> | <b>\$ 10,673,987</b>   | <b>\$ -</b>     | <b>\$ 10,673,987</b> |
| Policy Requirement                      | \$ 2,896,937         | \$ 3,073,928              | \$ 3,075,070         | \$ 3,995,527           |                 | \$ 3,995,527         |
| Over/(Under) Policy                     | 9,236,416            | 11,235,206                | 11,234,065           | 6,678,460              |                 | 6,678,460            |
| Policy Requirement                      | 10%                  | 10%                       | 10%                  | 10%                    |                 | 10%                  |

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

|                                | FY24         | FY25         | FY25         | FY26         | FY26    | FY26         |
|--------------------------------|--------------|--------------|--------------|--------------|---------|--------------|
|                                | Actuals      | Current      | Projections  | Base         | Changes | FY26         |
|                                |              | Budget       |              | Budget       |         | Budget       |
| <b>REVENUES</b>                |              |              |              |              |         |              |
| Rent                           | \$ 1,782,581 | \$ 2,000,666 | \$ 2,000,666 | \$ 2,003,384 | \$ -    | \$ 2,003,384 |
| Interest Income                | 103,870      | 95,400       | 95,400       | 120,000      | -       | 120,000      |
| Total Revenues                 | 1,886,451    | 2,096,066    | 2,096,066    | 2,123,384    | -       | 2,123,384    |
| <b>EXPENDITURES</b>            |              |              |              |              |         |              |
| Current Outstanding & New Debt | 1,588,199    | 1,587,899    | 1,587,899    | 1,589,530    | -       | 1,589,530    |
| Fiscal Fees/Other              | 825          | 825          | 825          | 825          | -       | 825          |
| Total Expenditures             | 1,589,024    | 1,588,724    | 1,588,724    | 1,590,355    | -       | 1,590,355    |
| Fund Balance - Beginning       | 1,999,850    | 2,297,277    | 2,297,277    | 2,804,620    | -       | 2,804,620    |
| Change in Fund Balance         | 297,428      | 507,342      | 507,342      | 533,029      | -       | 533,029      |
| Fund Balance - Ending          | \$ 2,297,277 | \$ 2,804,620 | \$ 2,804,620 | \$ 3,337,648 | \$ -    | \$ 3,337,648 |

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

|                                    | FY24          | FY25           | FY25          | FY26          | FY26        | FY26          |
|------------------------------------|---------------|----------------|---------------|---------------|-------------|---------------|
|                                    | Actuals       | Current Budget | Projections   | Base Budget   | Changes     | Budget        |
| <b>REVENUES</b>                    |               |                |               |               |             |               |
| Charges for Services               | \$ 44,377,584 | \$ 46,856,643  | \$ 45,962,504 | \$ 48,840,092 | \$ -        | \$ 48,840,092 |
| Surface Water Fees                 | 24,230,724    | 25,600,141     | 25,025,742    | 26,453,263    | -           | 26,453,263    |
| Tap Fees                           | 174,755       | 337,984        | 85,225        | 732,534       | -           | 732,534       |
| Interest Income                    | 2,866,089     | 1,019,387      | 2,088,841     | 1,073,467     | -           | 1,073,467     |
| Miscellaneous                      | 3,582,466     | 1,726,350      | 2,618,271     | 451,950       | -           | 451,950       |
| Operating Revenues                 | 75,231,618    | 75,540,505     | 75,780,583    | 77,551,306    | -           | 77,551,306    |
| Bond Proceeds                      | -             | 67,744,743     | 68,173,263    | 41,186,118    | -           | 41,186,118    |
| Transfers In - PID                 | 35,281        | 34,531         | 34,531        | 33,531        | -           | 33,531        |
| Transfers In - Connection Fees     | 868,019       | 868,019        | 868,019       | 868,019       | -           | 868,019       |
| Transfers In - Solid Waste         | -             | 319,230        | 342,818       | 5,957,182     | -           | 5,957,182     |
| Non-operating Revenues             | 903,300       | 68,966,523     | 69,418,631    | 48,044,850    | -           | 48,044,850    |
| Total Revenues                     | 76,134,918    | 144,507,028    | 145,199,214   | 125,596,156   | -           | 125,596,156   |
| <b>EXPENDITURES</b>                |               |                |               |               |             |               |
| Utility Administration             | 1,165,574     | 1,662,318      | 1,628,468     | 1,282,084     | 12,500      | 1,294,584     |
| Water Distribution                 | 3,182,544     | 3,268,744      | 3,269,144     | 3,022,265     | -           | 3,022,265     |
| Water Production                   | 3,894,262     | 5,758,653      | 5,715,823     | 4,468,584     | -           | 4,468,584     |
| Wastewater Collection              | 1,607,420     | 1,585,025      | 1,595,825     | 1,660,136     | -           | 1,660,136     |
| Wastewater Treatment               | 8,743,608     | 9,881,014      | 9,911,421     | 8,969,236     | -           | 8,969,236     |
| Customer Service                   | 1,348,420     | 2,367,171      | 2,391,871     | 2,054,041     | -           | 2,054,041     |
| Water Quality                      | 1,011,355     | 1,207,801      | 1,205,361     | 1,113,199     | -           | 1,113,199     |
| Water Conservation                 | 422,572       | 526,839        | 426,839       | 392,386       | -           | 392,386       |
| Treasury                           | 2,119,065     | 2,375,741      | 2,402,568     | 2,452,627     | -           | 2,452,627     |
| AMI Operations                     | 320,105       | 861,415        | 858,915       | 889,506       | -           | 889,506       |
| Surface Water                      | 9,819,711     | 12,868,754     | 12,888,504    | 9,529,530     | -           | 9,529,530     |
| Total Operating Expenditures       | 33,634,638    | 42,363,475     | 42,294,739    | 35,833,594    | 12,500      | 35,846,094    |
| Debt Service                       | 8,437,062     | 28,204,362     | 28,128,484    | 31,793,137    | -           | 31,793,137    |
| Issuance Costs                     | 275,401       | 1,076,068      | 428,521       | 726,722       | -           | 726,722       |
| Transfers Out                      | 9,278,518     | 8,928,685      | 8,928,685     | 7,117,975     | -           | 7,117,975     |
| Miscellaneous                      | 507,404       | (553,680)      | 79,133        | 332,337       | -           | 332,337       |
| Contingency                        | -             | -              | -             | 500,000       | -           | 500,000       |
| CIP Transfers                      | 27,859,983    | 69,744,743     | 70,173,263    | 43,186,118    | -           | 43,186,118    |
| Inter Fund Loan - Solid Waste      | 6,300,000     | -              | -             | -             | -           | -             |
| Total Non-Operating Expenditures   | 52,658,368    | 107,400,176    | 107,738,086   | 83,656,289    | -           | 83,656,289    |
| Total Expenditures                 | 86,293,005    | 149,763,651    | 150,032,825   | 119,489,883   | 12,500      | 119,502,383   |
| Cash Equivalent - Beginning        | 48,456,165    | 45,044,676     | 45,044,676    | 40,211,065    | -           | 40,211,065    |
| Revenues Over/(Under) Expenditures | (10,158,087)  | (5,256,623)    | (4,833,611)   | 6,106,273     | (12,500)    | 6,093,773     |
| Reserve - Debt Service             | (8,410,903)   | (9,110,646)    | (9,110,646)   | (14,134,754)  | -           | (14,134,754)  |
| Cash Equivalent - Ending           | \$ 29,887,175 | \$ 30,677,407  | \$ 31,100,419 | \$ 32,182,585 | \$ (12,500) | \$ 32,170,085 |
| Bond Coverage                      | 4.93          | 1.18           | 1.19          | 1.31          |             | 1.31          |
| Target                             | 1.25          | 1.25           | 1.25          | 1.25          |             | 1.25          |
| Operating Reserves                 | 89%           | 72%            | 74%           | 90%           |             | 90%           |
| Target                             | 25%           | 25%            | 25%           | 25%           |             | 25%           |

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

|                                    | FY24          | FY25              | FY25          | FY26           | FY26         | FY26          |
|------------------------------------|---------------|-------------------|---------------|----------------|--------------|---------------|
|                                    | Actuals       | Current<br>Budget | Projections   | Base<br>Budget | Changes      | Budget        |
| <b>REVENUES</b>                    |               |                   |               |                |              |               |
| Fuel Sales                         | \$ 19,909,375 | \$ 21,006,639     | \$ 21,006,639 | \$ 25,907,858  | \$ -         | \$ 25,907,858 |
| Hangar Leases                      | 1,575,192     | 1,672,206         | 1,672,206     | 1,589,200      | -            | 1,589,200     |
| Charges for Services               | 1,053,215     | 1,179,935         | 1,179,935     | 1,097,700      | -            | 1,097,700     |
| Interest Income                    | 581,305       | 492,683           | 492,683       | 505,026        | -            | 505,026       |
| Other Revenues                     | 400,488       | 351,339           | 351,339       | 350,000        | -            | 350,000       |
| Miscellaneous                      | 329,601       | 410,028           | 410,028       | 300,000        | -            | 300,000       |
| Operating Revenues                 | 23,849,176    | 25,112,830        | 25,112,830    | 29,749,784     | -            | 29,749,784    |
| Bond Proceeds                      | -             | -                 | -             | 15,500,000     | -            | 15,500,000    |
| Grant Proceeds                     | 100,000       | 894,000           | 894,000       | 100,000        | -            | 100,000       |
| Transfer from Other Funds          | 588,489       | 565,443           | 565,443       | 580,906        | -            | 580,906       |
| Non-Operating Revenues             | 688,489       | 1,459,443         | 1,459,443     | 16,180,906     | -            | 16,180,906    |
| Total Revenues                     | 24,537,665    | 26,572,273        | 26,572,273    | 45,930,690     | -            | 45,930,690    |
| <b>EXPENDITURES</b>                |               |                   |               |                |              |               |
| Airport Administration             | 1,447,332     | 1,582,274         | 1,582,274     | 1,488,333      | 150,000      | 1,638,333     |
| Airfield Operations                | 408,803       | 487,189           | 487,189       | 533,201        | -            | 533,201       |
| FBO Services                       | 15,267,786    | 14,963,937        | 14,963,937    | 19,488,748     | 66,663       | 19,555,411    |
| Café Select                        | 293,528       | 355,587           | 355,587       | 344,392        | 20,000       | 364,392       |
| Maintenance and Operations         | 1,092,354     | 1,528,505         | 1,528,505     | 1,386,540      | -            | 1,386,540     |
| U.S. Customs                       | 414,110       | 715,198           | 715,198       | 446,900        | -            | 446,900       |
| Total Operating Expenditures       | 18,923,913    | 19,632,689        | 19,632,689    | 23,688,113     | 236,663      | 23,924,776    |
| Operating Transfers Out            | 1,326,239     | 1,087,581         | 1,087,581     | 1,200,857      | -            | 1,200,857     |
| Transfers Out - Bond CIP           | -             | -                 | -             | 15,500,000     | -            | 15,500,000    |
| Transfers Out - Non-Bond CIP       | -             | 1,050,000         | 1,050,000     | 250,000        | -            | 250,000       |
| Debt Service                       | 542,503       | 1,940,458         | 1,940,458     | 1,431,119      | -            | 1,431,119     |
| Miscellaneous                      | 203,666       | 70,940            | 70,940        | 533,024        | -            | 533,024       |
| Total Non-Operating Expenditures   | 2,072,408     | 4,148,979         | 4,148,979     | 18,915,000     | -            | 18,915,000    |
| Total Expenditures                 | 20,996,321    | 23,781,667        | 23,781,667    | 42,603,113     | 236,663      | 42,839,776    |
| Cash & Equivalents - Beginning     | 8,835,020     | 11,117,572        | 11,117,572    | 13,908,177     | -            | 13,908,177    |
| Revenues Over/(Under) Expenditures | 3,541,343     | 2,790,605         | 2,790,605     | 3,327,577      | (236,663)    | 3,090,914     |
| Debt Service Reserve               | (805,001)     | (860,041)         | (860,041)     | (3,160,378)    | -            | (3,160,378)   |
| Cash & Equivalents - Ending        | \$ 11,571,362 | \$ 13,048,137     | 13,048,136    | 14,075,376     | \$ (236,663) | \$ 13,838,713 |

|                                  |           |           |           |           |  |           |
|----------------------------------|-----------|-----------|-----------|-----------|--|-----------|
| CASH EQ. RESERVE RATIO (25% min) | 775%      | 172%      | 193%      | 191%      |  | 182%      |
| BOND COVERAGE (1.25x min)        | 5.02      | 4.13      | 4.73      | 2.33      |  | 2.24      |
| FUEL GALLONS SOLD                | 4,227,593 | 4,265,384 | 4,552,433 | 4,581,343 |  | 4,581,343 |

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

|                                    | FY24         | FY25         | FY25         | FY26         | FY26         | FY26         |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                    | Actuals      | Current      | Projections  | Base         | Changes      | Budget       |
|                                    |              | Budget       |              | Budget       |              |              |
| <b>REVENUES</b>                    |              |              |              |              |              |              |
| Solid Waste Collections            | \$ 8,709,610 | \$ 9,112,830 | \$ 9,126,194 | \$ 9,568,261 | \$ -         | \$ 9,568,261 |
| Franchise Fees                     | 1,354,622    | 1,387,900    | 1,550,000    | 1,469,800    | -            | 1,469,800    |
| Commercial SW License              | 24,749       | 29,000       | 25,000       | 32,000       | -            | 32,000       |
| Miscellaneous                      | (7,801)      | 4,000        | 49,500       | 3,500        | -            | 3,500        |
| Federal Reimbursements             | -            | -            | 7,500        | 5,957,182    | -            | 5,957,182    |
| Emergency Fee                      | -            | -            | -            | 319,500      | -            | 319,500      |
| Interest Income                    | 34,445       | -            | 75,000       | 62,000       | -            | 62,000       |
| Operating Revenues                 | 10,115,626   | 10,533,730   | 10,833,194   | 17,412,243   | -            | 17,412,243   |
| Inter-Fund Loan From Utility       | 6,300,000    | -            | -            | -            | -            | -            |
| Total Revenues                     | 16,415,626   | 10,533,730   | 10,833,194   | 17,412,243   | -            | 17,412,243   |
| <b>EXPENDITURES</b>                |              |              |              |              |              |              |
| Contractual Services               | 8,711,109    | 9,112,830    | 9,126,194    | 9,568,260    | -            | 9,568,260    |
| Contractual Services Hurricane     | 5,715,226    | -            | -            | -            | -            | -            |
| Salary & Benefits                  | 343,948      | 359,834      | 359,834      | 378,448      | -            | 378,448      |
| Operations & Maintenance           | 82,518       | 73,737       | 73,737       | 73,737       | 100,000      | 173,737      |
| Total Operating Expenditures       | 14,852,801   | 9,546,401    | 9,559,765    | 10,020,445   | 100,000      | 10,120,445   |
| Miscellaneous                      | -            | 70,000       | 70,000       | 70,000       | -            | 70,000       |
| Transfers Out                      | 521,407      | 840,637      | 864,225      | 6,757,603    | -            | 6,757,603    |
| Total Non-Operating Expenditures   | 521,407      | 910,637      | 934,225      | 6,827,603    | -            | 6,827,603    |
| Total Expenditures                 | 15,374,208   | 10,457,038   | 10,493,990   | 16,848,048   | 100,000      | 16,948,048   |
| Fund Balance - Beginning           | 1,057,859    | 2,101,061    | 2,101,061    | 2,440,265    |              | 2,440,265    |
| Revenues Over/(Under) Expenditures | 1,041,418    | 76,692       | 339,204      | 564,195      | (100,000)    | 464,195      |
| Fund Balance - Ending              | \$ 2,099,277 | \$ 2,177,753 | \$ 2,440,265 | \$ 3,004,460 | \$ (100,000) | \$ 2,904,460 |
| Minimum Fund Balance Requirement   |              | \$ 522,852   | \$ 524,699   |              |              | \$ 847,402   |
| Over/(Under) Requirement           |              | 1,654,901    | 1,915,566    |              |              | 2,057,058    |

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

|                                    | FY24<br>Actuals   | FY25<br>Current<br>Budget | FY25<br>Projections | FY26<br>Base<br>Budget | FY26<br>Changes | FY26<br>Budget    |
|------------------------------------|-------------------|---------------------------|---------------------|------------------------|-----------------|-------------------|
| <b>REVENUES</b>                    |                   |                           |                     |                        |                 |                   |
| Stormwater Fees                    | \$ 2,066,738      | \$ 2,124,813              | \$ 2,112,934        | \$ 2,011,877           | \$ -            | \$ 2,011,877      |
| Interest Income                    | 34,634            | 35,000                    | 37,000              | 42,000                 | -               | 42,000            |
| <b>Total Revenues</b>              | <b>2,101,335</b>  | <b>2,159,813</b>          | <b>2,149,934</b>    | <b>2,053,877</b>       | <b>-</b>        | <b>2,053,877</b>  |
| <b>EXPENDITURES</b>                |                   |                           |                     |                        |                 |                   |
| Stormwater Management              | 272,046           | 495,228                   | 455,646             | 424,277                | -               | 424,277           |
| Drainage Maintenance               | 1,244,559         | 1,896,650                 | 1,747,123           | 1,665,507              | -               | 1,665,507         |
| <b>Total Expenditures</b>          | <b>1,516,605</b>  | <b>2,391,878</b>          | <b>2,202,770</b>    | <b>2,089,784</b>       | <b>-</b>        | <b>2,089,784</b>  |
| Fund Balance - Beginning           | 398,638           | 1,007,534                 | 1,007,534           | 954,699                | -               | 954,699           |
| Revenues Over/(Under) Expenditures | 584,730           | (232,065)                 | (52,836)            | (35,907)               | -               | (35,907)          |
| <b>Fund Balance - Ending</b>       | <b>\$ 584,730</b> | <b>\$ 775,470</b>         | <b>\$ 954,699</b>   | <b>\$ 918,792</b>      | <b>\$ -</b>     | <b>\$ 918,792</b> |

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

|   | FY24                 | FY25                 | FY25                 | FY26                 | FY26                | FY26                 |
|---|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
|   | Actuals              | Current Budget       | Projections          | Base Budget          | Changes             | Budget               |
| <b>REVENUES</b>                         |                      |                      |                      |                      |                     |                      |
| Sales Tax                               | \$ 8,829,607         | \$ 8,734,295         | \$ 9,401,576         | \$ 9,514,394         | \$ -                | \$ 9,514,394         |
| Interest Income                         | 1,095,704            | 500,000              | 800,000              | 650,000              | -                   | 650,000              |
| TIRZ#1                                  | 145,008              | 146,678              | 146,678              | -                    | -                   | -                    |
| Miscellaneous                           | 113,256              | 80,000               | 80,000               | -                    | -                   | -                    |
| <b>Total Revenues</b>                   | <b>10,183,575</b>    | <b>9,460,973</b>     | <b>10,428,254</b>    | <b>10,164,394</b>    | <b>-</b>            | <b>10,164,394</b>    |
| <b>EXPENDITURES</b>                     |                      |                      |                      |                      |                     |                      |
| Economic Development Program            | 437,594              | 575,744              | 575,744              | 527,170              | -                   | 527,170              |
| Sponsorships                            | -                    | -                    | -                    | -                    | 500,000             | 500,000              |
| <b>Total Operating Expenditures</b>     | <b>437,594</b>       | <b>575,744</b>       | <b>575,744</b>       | <b>527,170</b>       | <b>500,000</b>      | <b>1,027,170</b>     |
| Debt Service                            | 2,011,500            | 2,015,925            | 2,015,925            | 1,737,550            | -                   | 1,737,550            |
| Reserve for Opportunities               | -                    | 576,012              | 576,012              | 2,000,000            | -                   | 2,000,000            |
| Bond Issuance & Disclosure              | 1,000                | 1,000                | 1,000                | 1,000                | -                   | 1,000                |
| Incentives                              | 2,042,000            | 9,037,500            | 9,037,500            | 823,000              | 70,000              | 893,000              |
| Transfers to Capital Projects           | 1,283,322            | 1,423,988            | 1,423,988            | 2,100,000            | -                   | 2,100,000            |
| Transfer to General Fund                | 1,108,782            | 1,194,526            | 1,194,526            | 1,354,045            | -                   | 1,354,045            |
| Transfer to Debt Service Fund           | -                    | -                    | -                    | 2,636,582            | -                   | 2,636,582            |
| Transfer to Public Art Fund             | 250,000              | 250,000              | 250,000              | 250,000              | -                   | 250,000              |
| <b>Total Non-Operating Expenditures</b> | <b>6,696,604</b>     | <b>14,498,951</b>    | <b>14,498,951</b>    | <b>10,902,177</b>    | <b>70,000</b>       | <b>10,972,177</b>    |
| <b>Total Expenditures</b>               | <b>7,134,198</b>     | <b>15,074,695</b>    | <b>15,074,695</b>    | <b>11,429,347</b>    | <b>570,000</b>      | <b>11,999,347</b>    |
| Fund Balance - Beginning                | 17,213,322           | 20,262,699           | 20,262,699           | 15,616,258           | -                   | 15,616,258           |
| Revenues Over/(Under) Expenditures      | 3,049,377            | (5,613,722)          | (4,646,441)          | (1,264,953)          | (570,000)           | (1,834,953)          |
| Debt Service Reserve                    | (1,901,500)          | (2,004,426)          | (2,004,426)          | (1,633,000)          | -                   | (1,633,000)          |
| Fund Balance - Ending                   | 18,361,199           | 12,644,551           | 13,611,832           | 12,718,305           | (570,000)           | 12,148,305           |
| Accrued Sales Tax                       | (1,447,473)          | (1,519,824)          | (1,519,824)          | (1,519,824)          | -                   | (1,519,824)          |
| <b>Fund Balance - Available</b>         | <b>\$ 16,913,726</b> | <b>\$ 11,124,726</b> | <b>\$ 12,092,007</b> | <b>\$ 11,198,481</b> | <b>\$ (570,000)</b> | <b>\$ 10,628,481</b> |
| Minimum Fund Balance (15%)              | \$ 1,324,441         | \$ 1,310,144         | \$ 1,310,144         | \$ 1,427,159         |                     | \$ 1,427,159         |
| Over/Under Policy                       | 15,589,285           | 9,814,582            | 10,781,863           | 9,771,321            |                     | 9,201,321            |
| Bond Coverage Ratio (>1.25x)            | 4.92                 | 5.31                 | 5.87                 | 5.82                 |                     | 5.82                 |

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

|                               | <b>General<br/>CIP</b> | <b>Utility<br/>CIP</b> | <b>Airport<br/>CIP</b> | <b>SLDC</b>         | <b>SL4B</b>         | <b>TOTAL</b>          |
|-------------------------------|------------------------|------------------------|------------------------|---------------------|---------------------|-----------------------|
| <b>Revenues</b>               |                        |                        |                        |                     |                     |                       |
| Airport CO's                  | -                      | -                      | 15,500,000             | -                   | -                   | 15,500,000            |
| Airport Revenues              | -                      | -                      | 250,000                | -                   | -                   | 250,000               |
| GO Bonds                      | 74,375,000             | -                      | -                      | -                   | -                   | 74,375,000            |
| Connection Fees               | -                      | -                      | -                      | -                   | -                   | -                     |
| Other Sources                 | 725,000                | -                      | 27,397,000             | -                   | -                   | 28,122,000            |
| Donations                     | 4,900,000              | -                      | -                      | -                   | -                   | 4,900,000             |
| SL4B                          | -                      | -                      | -                      | -                   | 2,100,000           | 2,100,000             |
| SLDC                          | -                      | -                      | -                      | 2,300,000           | -                   | 2,300,000             |
| Utility Revenue Bonds         | -                      | 41,186,113             | -                      | -                   | -                   | 41,186,113            |
| Utility System Revenues       | -                      | 2,000,003              | -                      | -                   | -                   | 2,000,003             |
| <b>TOTAL Project Funding</b>  | <b>80,000,000</b>      | <b>43,186,116</b>      | <b>43,147,000</b>      | <b>2,300,000</b>    | <b>2,100,000</b>    | <b>170,733,116</b>    |
| <b>Expenditures</b>           |                        |                        |                        |                     |                     |                       |
| Airport                       | -                      | -                      | 43,147,000             | -                   | -                   | 43,147,000            |
| Drainage                      | 13,575,000             | -                      | -                      | -                   | -                   | 13,575,000            |
| Mobility                      | 2,300,000              | -                      | -                      | 300,000             | -                   | 2,600,000             |
| Municipal                     | 57,675,000             | -                      | -                      | -                   | -                   | 57,675,000            |
| Parks                         | 2,500,000              | -                      | -                      | -                   | 2,100,000           | 4,600,000             |
| Streets                       | 2,725,000              | -                      | -                      | 2,000,000           | -                   | 4,725,000             |
| Surface Water                 | -                      | 2,651,250              | -                      | -                   | -                   | 2,651,250             |
| Traffic                       | 1,225,000              | -                      | -                      | -                   | -                   | 1,225,000             |
| Wastewater                    | -                      | 36,565,000             | -                      | -                   | -                   | 36,565,000            |
| Water                         | -                      | 17,125,500             | -                      | -                   | -                   | 17,125,500            |
| <b>TOTAL CIP Expenditures</b> | <b>\$ 80,000,000</b>   | <b>\$ 56,341,750</b>   | <b>\$ 43,147,000</b>   | <b>\$ 2,300,000</b> | <b>\$ 2,100,000</b> | <b>\$ 183,888,750</b> |
| Use of Fund Balance           | \$ -                   | \$ (13,155,634)        | \$ -                   | \$ -                | \$ -                | \$ (13,155,634)       |

**CITY OF SUGAR LAND  
SUMMARY OF CAPITAL PROJECTS  
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM**

| <b>Source of Funds</b>  | <b>2026</b>           | <b>2027</b>           | <b>2028</b>           | <b>2029</b>           | <b>2030</b>           | <b>TOTAL</b>          |
|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Airport CO's            | \$ 15,500,000         | \$ 850,000            | \$ 16,298,880         | \$ -                  | \$ 750,000            | \$ 33,398,880         |
| Airport Revenues        | 250,000               | -                     | -                     | 75,000                | 75,000                | 400,000               |
| GO Bonds                | 74,375,000            | 72,000,000            | 62,262,500            | 61,315,000            | 59,935,000            | 329,887,500           |
| Connection Fees         | 5,846,871             | 7,237,120             | 8,297,121             | 8,297,120             | 7,306,368             | 36,984,600            |
| Other Sources           | 28,122,000            | 21,775,000            | 1,912,500             | 22,100,000            | 2,537,500             | 76,447,000            |
| Donations               | 4,900,000             | -                     | -                     | -                     | -                     | 4,900,000             |
| SL4B                    | 2,100,000             | 2,300,000             | 2,300,000             | 2,300,000             | 2,300,000             | 11,300,000            |
| SLDC                    | 2,300,000             | 1,800,000             | 300,000               | 300,000               | 300,000               | 5,000,000             |
| Utility Revenue Bonds   | 41,186,113            | 24,832,229            | 105,481,978           | 27,047,055            | 30,080,880            | 228,628,255           |
| Utility System Revenues | 2,000,003             | 2,000,001             | 2,000,000             | 2,000,002             | 2,000,001             | 10,000,007            |
| CIP Fund Balance        | 7,308,763             | -                     | 20,450,001            | 1,090,800             | 228,522               | 29,078,086            |
| <b>TOTAL</b>            | <b>\$ 183,888,750</b> | <b>\$ 132,794,350</b> | <b>\$ 219,302,980</b> | <b>\$ 124,524,977</b> | <b>\$ 105,513,271</b> | <b>\$ 766,024,328</b> |

| <b>Project Type</b> | <b>2026</b>           | <b>2027</b>           | <b>2028</b>           | <b>2029</b>           | <b>2030</b>           | <b>Total</b>          |
|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Airport             | \$ 43,147,000         | \$ 850,000            | \$ 16,298,880         | \$ 75,000             | \$ 825,000            | \$ 61,195,880         |
| Drainage            | 13,575,000            | 800,000               | 17,425,000            | -                     | 550,000               | 32,350,000            |
| Mobility            | 2,600,000             | 25,225,000            | 5,800,000             | 50,875,000            | 23,412,500            | 107,912,500           |
| Municipal           | 57,675,000            | 42,200,000            | 35,175,000            | 25,900,000            | 27,050,000            | 188,000,000           |
| Parks               | 4,600,000             | 2,300,000             | 2,300,000             | 2,300,000             | 2,300,000             | 13,800,000            |
| Streets             | 4,725,000             | 26,050,000            | 4,700,000             | 5,515,000             | 11,360,000            | 52,350,000            |
| Surface Water       | 2,651,250             | 15,158,850            | 113,223,600           | 1,106,700             | 228,522               | 132,368,922           |
| Traffic             | 1,225,000             | 1,300,000             | 1,375,000             | 1,425,000             | 400,000               | 5,725,000             |
| Wastewater          | 36,565,000            | 9,660,000             | 8,505,000             | 6,972,777             | 29,296,749            | 90,999,526            |
| Water               | 17,125,500            | 9,250,500             | 14,500,500            | 30,355,500            | 10,090,500            | 81,322,500            |
| <b>Total</b>        | <b>\$ 183,888,750</b> | <b>\$ 132,794,350</b> | <b>\$ 219,302,980</b> | <b>\$ 124,524,977</b> | <b>\$ 105,513,271</b> | <b>\$ 766,024,328</b> |