

**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:**

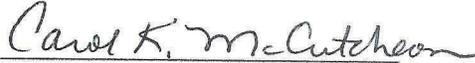
**Section 1.** That the budget of the City of Sugar Land, Texas, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, as shown in attached Exhibit A, is adopted and the amounts specified therein for the programs, services, and activities of the City's various departments are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

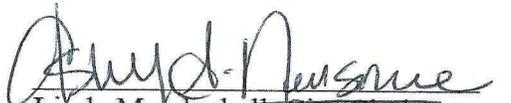
APPROVED and ADOPTED on one reading on September 16, 2025, in compliance with section 6.03 (b) of the City's Charter.

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

**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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 Budget
<b>REVENUES</b>						
Other Income	\$ 4,088	\$ 4,211	\$ 4,211	\$ -	\$ -	\$ -
Interest Income	1,688	881	881	1,000	-	1,000
Total Revenues	5,776	5,092	5,092	1,000	-	1,000
<b>EXPENDITURES</b>						
Maintenance and Operations	29,700	-	-	-	-	-
Total Expenditures	29,700	-	-	-	-	-
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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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
<b>Operating Revenues</b>	<b>75,231,618</b>	<b>75,540,505</b>	<b>75,780,583</b>	<b>77,551,306</b>	<b>-</b>	<b>77,551,306</b>
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
<b>Non-operating Revenues</b>	<b>903,300</b>	<b>68,966,523</b>	<b>69,418,631</b>	<b>48,044,850</b>	<b>-</b>	<b>48,044,850</b>
<b>Total Revenues</b>	<b>76,134,918</b>	<b>144,507,028</b>	<b>145,199,214</b>	<b>125,596,156</b>	<b>-</b>	<b>125,596,156</b>
<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
<b>Total Operating Expenditures</b>	<b>33,634,638</b>	<b>42,363,475</b>	<b>42,294,739</b>	<b>35,833,594</b>	<b>12,500</b>	<b>35,846,094</b>
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	-	-	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>52,658,368</b>	<b>107,400,176</b>	<b>107,738,086</b>	<b>83,656,289</b>	<b>-</b>	<b>83,656,289</b>
<b>Total Expenditures</b>	<b>86,293,005</b>	<b>149,763,651</b>	<b>150,032,825</b>	<b>119,489,883</b>	<b>12,500</b>	<b>119,502,383</b>
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)
<b>Cash Equivalent - Ending</b>	<b>\$ 29,887,175</b>	<b>\$ 30,677,407</b>	<b>\$ 31,100,419</b>	<b>\$ 32,182,585</b>	<b>\$ (12,500)</b>	<b>\$ 32,170,085</b>
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 Budget	Projections	Base 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 Actuals	FY25 Current Budget	FY25 Projections	FY26 Base Budget	FY26 Changes	FY26 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**

	General CIP	Utility CIP	Airport CIP	SLDC	SL4B	TOTAL
<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>