



City of Sugar Land
Annual Budget for
October 1, 2018 - September 30, 2019

This budget will raise more revenue from property taxes than last year's budget by an amount of \$10,271,104, which is a 25.78 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$8,876,260.

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

FOR:	Joe Zimmerman	Amy Mitchell
	Himesh Gandhi	Carol McCutcheon
	Jennifer Lane	
AGAINST:	Bridget Yeung	Steve Porter

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2018-2019	2017-2018
Property Tax Rate:	\$0.31762/100	\$0.31762/100
Effective Tax Rate:	\$0.30948/100	\$0.31293/100
Effective Maintenance & Operations Tax Rate:	\$0.18682/100	\$0.17351/100
Rollback Tax Rate:	\$0.34409/100	\$0.33352/100
Debt Rate:	\$0.13631/100	\$0.13841/100

Total debt obligation for City of Sugar Land secured by property taxes: \$25,585,238

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Current Property Tax	\$ 17,826,870	\$ 17,369,811	\$ 17,369,811	\$ 21,280,000	\$ -	\$ 21,280,000
Delinquent Property Taxes	44,472	118,400	118,400	54,000	-	54,000
District Property Taxes and Fund Balance - Annex	-	7,502,206	7,502,206	-	-	-
Interest on Investments	32,815	50,000	50,000	60,000	-	60,000
Miscellaneous	6,241	-	-	-	-	-
Operating Revenues	17,910,399	25,040,417	25,040,417	21,394,000	-	21,394,000
Total Transfers In	4,061,279	4,077,657	4,077,657	9,521,299	-	9,521,299
Non-operating Revenues	4,061,279	4,077,657	4,077,657	9,521,299	-	9,521,299
Total Revenues	21,971,678	29,118,074	29,118,074	30,915,299	-	30,915,299
EXPENDITURES						
Current Outstanding & New Debt	20,998,548	26,908,344	26,908,344	27,814,259	-	27,814,259
Issuance Costs/Fiscal Fees/Other	15,650	25,000	25,000	25,250	-	25,250
Total Debt Service	21,014,198	26,933,344	26,933,344	27,839,509	-	27,839,509
Rebates & Assignments	1,648,283	1,821,020	1,821,020	1,852,554	-	1,852,554
Transfers to Other Funds	73,203	102,360	102,360	57,170	-	57,170
Total Other Expenditures	1,721,487	1,923,380	1,923,380	1,909,724	-	1,909,724
Total Expenditures	22,735,685	28,856,724	28,856,724	29,749,233	-	29,749,233
Change in Fund Balance	(764,006)	261,350	261,350	1,166,066	-	1,166,066
Fund Balance - Beginning	5,690,148	4,926,142	4,926,142	5,187,492	-	5,187,492
Fund Balance - Ending	\$ 4,926,142	\$ 5,187,492	\$ 5,187,492	\$ 6,353,558	\$ -	\$ 6,353,558
Policy Requirement	\$ 2,099,855	\$ 2,690,834	\$ 2,690,834	\$ 2,781,426	\$ -	\$ 2,781,426
Over/(Under) Policy	2,826,287	2,496,658	2,496,658	3,572,132	-	3,572,132
Policy Requirement	10%	10%	10%	10%		10%

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Rent	\$ 1,118,103	\$ 1,601,299	\$ 1,601,299	\$ 1,901,286	\$ -	\$ 1,901,286
Interest Income	1,479	750	750	3,200	-	3,200
Operating Revenues	1,119,583	1,602,049	1,602,049	1,904,486	-	1,904,486
Transfers In	555,499	-	-	-	-	-
Non-operating Revenues	555,499	-	-	-	-	-
Total Revenues	1,675,082	1,602,049	1,602,049	1,904,486	-	1,904,486
EXPENDITURES						
Current Outstanding & New Debt	1,110,999	1,591,199	1,591,199	1,591,199	-	1,591,199
Fiscal Fees/Other	750	1,000	1,000	1,000	-	1,000
Total Expenditures	1,111,749	1,592,199	1,592,199	1,592,199	-	1,592,199
Change in Fund Balance	563,333	9,850	9,850	312,287	-	312,287
Fund Balance - Beginning	59,540	622,873	622,873	632,723	-	632,723
Debt Service Reserve	-	-	-	(300,187)	-	(300,187)
Fund Balance - Ending	\$ 622,873	\$ 632,723	\$ 632,723	\$ 644,823	\$ -	\$ 644,823

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Property Taxes	\$ 21,127,721	\$ 22,623,689	\$ 22,623,689	\$ 28,385,000	\$ -	\$ 28,385,000
Sales Tax	35,854,284	38,475,000	38,775,000	37,350,000	-	37,350,000
Other Taxes	6,160,774	6,187,700	6,187,700	6,269,479	-	6,269,479
Licenses & Permits	3,055,582	3,401,640	3,401,640	3,508,672	-	3,508,672
Charges for Services	5,721,145	5,395,690	5,395,690	3,775,090	-	3,775,090
Fines & Forfeitures	1,550,458	1,642,200	1,642,200	1,654,300	-	1,654,300
Other	582,345	796,096	796,096	819,100	-	819,100
Intergovernmental	606,720	550,061	550,061	420,259	-	420,259
Interest Income	332,383	287,800	287,800	287,800	-	287,800
Operating Revenues	74,991,411	79,359,876	79,659,876	82,469,700	-	82,469,700
Transfers In	9,211,108	13,286,953	13,286,953	7,746,388	-	7,746,388
Lease Proceeds	-	-	-	-	-	-
Non-operating Revenues	9,211,108	13,286,953	13,286,953	7,746,388	-	7,746,388
Total Revenues	84,202,519	92,646,829	92,946,829	90,216,088	-	90,216,088
EXPENDITURES						
General Government	12,029,799	13,349,797	13,349,797	13,048,173	190,950	13,239,123
Finance	3,639,613	4,412,279	4,412,279	4,638,990	-	4,638,990
Public Works	9,257,829	11,207,294	11,207,294	11,446,740	154,000	11,600,740
Parks & Recreation	4,792,532	4,782,092	4,782,092	4,887,022	50,000	4,937,022
Community Development	5,065,675	5,645,614	5,645,614	5,390,473	75,000	5,465,473
Environmental & Neighborhood SVC	5,057,840	5,947,290	5,947,290	5,632,199	-	5,632,199
Police Department	22,334,369	24,143,912	24,143,912	24,063,248	-	24,063,248
Fire Department	14,394,751	16,096,365	16,096,365	16,344,007	118,000	16,462,007
Departmental Expenditures	76,572,408	85,584,643	85,584,643	85,450,852	587,950	86,038,802
Transfers to other Funds	3,789,242	3,515,344	3,515,344	2,609,600	500,000	3,109,600
Miscellaneous	1,002,091	(1,243,550)	(1,243,550)	(221,651)	627,000	405,349
Rebates & Assignments	2,287,671	2,571,188	2,571,188	2,756,070	-	2,756,070
Non-departmental Expenditures	7,079,003	4,842,982	4,842,982	5,144,019	1,127,000	6,271,019
Total Expenditures	83,651,411	90,427,625	90,427,625	90,594,871	1,714,950	92,309,821
Revenues Over/(Under) Expenditures	551,108	2,219,204	2,519,204	(378,783)	(1,714,950)	(2,093,733)
Fund Balance - Beginning	28,542,346	29,093,454	29,093,454	31,612,658	-	31,612,658
Accrued Sales/Franchise Taxes	(7,066,605)	(7,066,605)	(7,066,605)	(7,066,605)	-	(7,066,605)
Fund Balance - Ending	\$ 22,026,849	\$ 24,246,053	\$ 24,546,053	\$ 24,167,270	\$ (1,714,950)	\$ 22,452,320
Ending Fund Balance- % of Oper Exp		30%	31%	30%		28%
Fund Balance - Requirement		\$ 20,249,767	\$ 19,785,849	\$ 20,368,501		\$ 20,165,288
Over / (Under) Policy		3,996,286	4,760,205	3,798,769		2,287,032

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Security Fees	\$ 36,436	\$ 36,270	\$ 36,270	\$ 36,193	\$ -	\$ 36,193
Interest Income	31	85	85	125	-	125
Total Revenues	36,467	36,355	36,355	36,318	-	36,318
EXPENDITURES						
Personnel	44,369	36,674	36,674	37,612	-	37,612
Total Expenditures	44,369	36,674	36,674	37,612	-	37,612
Revenues Over/(Under) Expenditures	(7,903)	(319)	(319)	(1,294)	-	(1,294)
Fund Balance - Beginning	24,005	16,102	16,102	15,369	-	15,369
Fund Balance - Ending	\$ 16,102	\$ 15,783	\$ 15,783	\$ 14,075	\$ -	\$ 14,075

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Technology Fees	\$ 48,577	\$ 48,263	\$ 48,263	\$ 48,263	\$ -	\$ 48,263
Interest Income	306	508	508	508	-	508
Transfers in	-	-	-	6,469	-	6,469
Total Revenues	48,883	48,771	48,771	55,240	-	55,240
EXPENDITURES						
Operations & Maintenance	72,305	64,138	64,138	64,138	-	64,138
Total Expenditures	72,305	64,138	64,138	64,138	-	64,138
Revenues Over/(Under) Expenditures	(23,423)	(15,367)	(15,367)	(8,898)	-	(8,898)
Fund Balance - Beginning	47,688	24,265	24,265	8,898	-	8,898
Fund Balance - Ending	\$ 24,265	\$ 8,898	\$ 8,898	\$ -	\$ -	-

**CITY OF SUGAR LAND
SPECIAL REVENUE FUND - COMMUNITY DEVELOPMENT BLOCK GRANT
INCOME STATEMENT**

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
CDBG	\$ 461,617	\$ 303,292	\$ 303,292	\$ 331,872	\$ -	\$ 331,872
Interest Income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	461,617	303,292	303,292	331,872	-	331,872
EXPENDITURES						
Professional Services	52,163	66,213	66,213	65,000	-	65,000
Other Contractual	106,150	129,704	129,704	139,780	-	139,780
Capital	303,304	107,375	107,375	127,092	-	127,092
Total Expenditures	461,617	303,292	303,292	331,872	-	331,872
Revenues Over/(Under) Expenditures	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FY17	FY18	FY18	FY19	FY19	FY19
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Hotel/Motel Occupancy Tax	\$ 2,374,566	\$ 2,746,530	\$ 2,746,530	\$ 2,643,700	\$ -	\$ 2,643,700
Interest Income	2,785	9,023	9,023	9,100	-	9,100
Miscellaneous	-	2,410	2,410	2,500	-	2,500
Total Revenues	2,377,351	2,757,963	2,757,963	2,655,300	-	2,655,300
EXPENDITURES						
Advertising to attract tourists	855,653	978,395	978,395	930,984	-	930,984
Convention or information centers	48,677	266,117	266,117	219,258	-	219,258
The promotion and improvement of the arts	66,786	61,324	61,324	56,091	-	56,091
Historical restoration and preservation projects	75,000	-	-	-	-	-
Total Operating Expenditures	1,046,115	1,305,836	1,305,836	1,206,333	-	1,206,333
Trsf out - Convention or information centers	958,697	1,406,064	1,406,064	1,400,151	-	1,400,151
Trsf out - The promotion and improvement of the arts	25,000	25,000	25,000	50,000	-	50,000
Trsf out - Other	-	3,382	3,382	60,854	-	60,854
Total Non-Operating Expenditures	983,697	1,434,446	1,434,446	1,511,005	-	1,511,005
Total Expenditures	2,029,812	2,740,282	2,740,282	2,717,338	-	2,717,338
Revenues Over/(Under) Expenditures	347,538	17,681	17,681	(62,038)	-	(62,038)
Fund Balance - Beginning	1,054,562	1,402,100	1,402,100	1,419,781	-	1,419,781
GAAP Adjustments	(638,806)	(638,806)	(638,806)	(638,806)	-	(638,806)
Fund Balance - Ending	\$ 763,294	\$ 780,975	\$ 780,975	\$ 718,937	\$ -	\$ 718,937
Fund Balance Policy (10% of Budgeted HOT)		\$ 274,653	\$ 274,653	\$ 264,370		\$ 264,370
Over/Under Policy		506,322	506,322	454,567		454,567

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Other Income	\$ 121,000	\$ 5,104	\$ 5,104	\$ -	\$ -	\$ -
Interest Income	67	313	313	350	-	350
Total Revenues	121,067	5,417	5,417	350	-	350
EXPENDITURES						
Maintenance and Operations	-	116,894	116,894	-	-	-
Transfers to other funds	109,000	-	-	-	-	-
Total Expenditures	109,000	116,894	116,894	-	-	-
Revenues Over/(Under) Expenditures	12,067	(111,477)	(111,477)	350	-	350
Fund Balance - Beginning	125,747	137,814	137,814	26,337	-	26,337
Fund Balance - Ending	\$ 137,814	\$ 26,337	\$ 26,337	\$ 26,687	\$ -	\$ 26,687

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Other Income	\$ 23,141	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	17	281	281	300	-	300
Total Revenues	23,157	281	281	300	-	300
EXPENDITURES						
Maintenance and Operations	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	23,157	281	281	300	-	300
Fund Balance - Beginning	9,979	33,136	33,136	33,417	-	33,417
Fund Balance - Ending	\$ 33,136	\$ 33,417	\$ 33,417	\$ 33,717	\$ -	\$ 33,717

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	7	38	38	40	-	40
Transfers In	-	-	-	-	-	-
Total Revenues	7	38	38	40	-	40
EXPENDITURES						
Maintenance and Operations	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	7	38	38	40	-	40
Fund Balance - Beginning	4,530	4,537	4,537	4,575	-	4,575
Fund Balance - Ending	\$ 4,537	\$ 4,575	\$ 4,575	\$ 4,615	\$ -	\$ 4,615

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Out of City Service Fees	\$ 419,500	\$ 121,683	\$ 121,683	\$ -	\$ -	-
Interest Income	27,611	28,524	28,524	-	-	-
Transfers In	275,186	-	-	-	-	-
Total Revenues	722,297	150,207	150,207	-	-	-
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Transfers to Other Funds	1,532,556	2,888,173	2,888,173	402,117	-	402,117
Total Expenditures	1,532,556	2,888,173	2,888,173	402,117	-	402,117
Revenues Over/(Under) Expenditures	(810,260)	(2,737,966)	(2,737,966)	(402,117)	-	(402,117)
Fund Balance - Beginning	3,950,343	3,140,083	3,140,083	402,117	-	402,117
Fund Balance - Ending	\$ 3,140,083	\$ 402,117	\$ 402,117	\$ -	\$ -	-

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Out of City Service Fees	\$ 59,225	\$ 44,520	\$ 44,520	\$ 48,584	\$ -	\$ 48,584
Interest Income	896	1,780	1,780	2,500	-	2,500
Total Revenues	60,121	46,300	46,300	51,084	-	51,084
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	60,121	46,300	46,300	51,084	-	51,084
Fund Balance - Beginning	228,595	288,716	288,716	335,016	-	335,016
Fund Balance - Ending	\$ 288,716	\$ 335,016	\$ 335,016	\$ 386,100	\$ -	\$ 386,100

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Out of City Service Fees	\$ 519,268	\$ 113,802	\$ 113,802	\$ -	\$ -	-
Interest Income	26,223	45,080	45,080	-	-	-
Transfers In	150,000	-	-	-	-	-
Total Revenues	695,492	158,882	158,882	-	-	-
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Transfers to Other Funds	1,532,556	2,888,172	2,888,172	847,973	-	847,973
Total Expenditures	1,532,556	2,888,172	2,888,172	847,973	-	847,973
Revenues Over/(Under) Expenditures	(837,065)	(2,729,290)	(2,729,290)	(847,973)	-	(847,973)
Fund Balance - Beginning	4,414,328	3,577,263	3,577,263	847,973	-	847,973
Fund Balance - Ending	\$ 3,577,263	\$ 847,973	\$ 847,973	\$ -	\$ -	-

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Out of City Service Fees	\$ 167,295	\$ 161,033	\$ 161,033	\$ 164,432	\$ -	\$ 164,432
Interest Income	1,222	2,576	2,576	3,000	-	3,000
Transfers In	-	-	-	-	-	-
Total Revenues	168,517	163,609	163,609	167,432	-	167,432
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	168,517	163,609	163,609	167,432	-	167,432
Fund Balance - Beginning	232,060	400,577	400,577	564,186	-	564,186
Fund Balance - Ending	\$ 400,577	\$ 564,186	\$ 564,186	\$ 731,618	\$ -	\$ 731,618

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
PID Assessment Fees	\$ 154,084	\$ 136,907	\$ 136,907	\$ 132,133	\$ -	\$ 132,133
Interest Income	1,199	3,785	3,785	1,000	-	1,000
Transfers In	11,192	22,993	22,993	44,450	-	44,450
Total Revenues	166,475	163,685	163,685	177,583	-	177,583
EXPENDITURES						
Reimbursements	-	-	-	490,000	-	490,000
Miscellaneous	-	-	-	1,000	-	1,000
Transfers to Other Funds	-	-	-	179,000	-	179,000
Total Expenditures	-	-	-	670,000	-	670,000
Revenues Over/(Under) Expenditures	166,475	163,685	163,685	(492,417)	-	(492,417)
Fund Balance - Beginning	165,328	331,803	331,803	495,488	-	495,488
Fund Balance - Ending	\$ 331,803	\$ 495,488	\$ 495,488	\$ 3,071	\$ -	\$ 3,071

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Rental Fees	\$ 4,875	\$ 19,578	\$ 19,578	\$ 20,103	\$ -	\$ 20,103
Transfers In	50,000	59,052	59,052	60,854	-	60,854
Total Revenues	54,875	78,630	78,630	80,957	-	80,957
EXPENDITURES						
Personnel Costs	50,929	79,131	79,131	81,281	-	81,281
Operations & Maintenance	950	-	-	-	-	-
Total Operating Expenditures	51,879	79,131	79,131	81,281	-	81,281
Total Expenditures	51,879	79,131	79,131	81,281	-	81,281
Revenues Over/(Under) Expenditures	2,996	(501)	(501)	(324)	-	(324)
Fund Balance - Beginning	-	2,996	2,996	2,495	-	2,495
Fund Balance - Ending	\$ 2,996	\$ 2,495	\$ 2,495	\$ 2,171	\$ -	\$ 2,171

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

	General CIP	Grants and Other Sources	Development Corporations	Utility CIP	Airport CIP	Total Capital Projects
Revenues						
Bond Proceeds	\$ 14,559,056	\$ -	\$ -	\$ 9,405,000	\$ -	\$ 23,964,056
Transfers In	1,005,000	192,361	1,167,639	-	2,010,000	4,375,000
Transportation Fees	472,500	-	-	-	-	472,500
Interest Income	135,000	-	-	80,000	-	215,000
Total Revenues	16,171,556	192,361	1,167,639	9,485,000	2,010,000	29,026,556
Expenditures						
Airport	-	-	-	-	1,030,000	1,030,000
Drainage	2,185,000	-	-	-	-	2,185,000
Municipal	7,880,000	50,000	210,000	525,000	980,000	9,645,000
Parks	-	142,361	257,639	-	-	400,000
Streets	4,666,056	-	500,000	-	-	5,166,056
Traffic	725,000	-	200,000	-	-	925,000
Surface Water	-	-	-	-	-	-
Water	-	-	-	5,970,000	-	5,970,000
Wastewater	-	-	-	3,000,000	-	3,000,000
Total CIP Expenditures	15,456,056	192,361	1,167,639	9,495,000	2,010,000	28,321,056
Issuance Costs	443,000	-	-	10,000	-	453,000
Other Non-operating	519,300	-	-	6,000	-	525,300
Transfers Out	605,905	-	-	200,000	-	805,905
Non-operating Expenditures	1,568,205	-	-	216,000	-	1,784,205
Total Expenditures	17,024,261	192,361	1,167,639	9,711,000	2,010,000	30,105,261
Revenues Over/(Under) Expenditures	(852,705)	-	-	(226,000)	-	(1,078,705)
Fund Balance - Beginning	5,794,526	-	-	13,117,150	143,054	19,054,731
Reserved Funds- Transportation Fees	(1,639,018)	-	-	-	-	(1,639,018)
Fund Balance - Ending	\$ 3,302,804	\$ -	\$ -	\$ 12,891,150	\$ 143,054	\$ 16,337,008

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

	FY17	FY18	FY18	FY19	FY19	FY19
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Charges for Services	\$ 24,823,507	\$ 33,869,742	\$ 33,869,742	\$ 34,376,885	\$ -	\$ 34,376,885
Surface Water Fees	9,185,062	13,407,370	13,407,370	14,570,533	-	14,570,533
Tap Fees	233,610	252,608	252,608	212,413	-	212,413
Interest Income	187,485	165,000	165,000	110,789	-	110,789
Other	1,360,309	1,198,863	1,198,863	1,363,863	-	1,363,863
GRP Fees	4,286,726	1,102,242	1,102,242	701,600	-	701,600
Out of City Service Charge	36,944	49,986	49,986	49,584	-	49,584
Miscellaneous	47,487	472,712	472,712	-	-	-
Operating Revenues	40,161,130	50,518,523	50,518,523	51,385,667	-	51,385,667
Bond Proceeds	20,719,970	91,056,594	91,056,594	8,970,000	-	8,970,000
Inter-Fund Loan Repayment	-	1,563,972	1,563,972	1,515,000	-	1,515,000
Transfers In	581,107	581,947	581,947	869,015	-	869,015
Non-operating Revenues	21,301,077	93,202,513	93,202,513	11,354,015	-	11,354,015
Total Revenues	61,462,207	143,721,036	143,721,036	62,739,682	-	62,739,682
EXPENDITURES						
Utility Administration	763,038	1,018,814	1,018,814	676,450	-	676,450
Water Distribution	1,518,385	2,562,715	2,562,715	2,415,104	316,690	2,731,794
Water Production	2,081,690	2,941,997	2,941,997	2,923,711	-	2,923,711
Wastewater Collection	936,292	1,183,149	1,183,149	1,304,339	-	1,304,339
Wastewater Treatment	4,423,501	6,153,864	6,153,864	5,257,001	-	5,257,001
Customer Service	787,304	1,017,640	1,017,640	927,622	-	927,622
Water Quality	455,584	582,395	582,395	603,911	-	603,911
Water Conservation	228,357	294,493	294,493	291,963	55,000	346,963
Treasury	1,312,675	1,658,754	1,658,754	1,602,974	-	1,602,974
Surface Water	5,101,536	6,355,704	6,355,704	6,045,689	-	6,045,689
Total Operating Expenditures	17,608,365	23,769,525	23,769,525	22,048,764	371,690	22,420,454
Debt Service	15,998,518	16,779,905	16,779,905	16,759,846	-	16,759,846
Payment to Escrow Account	-	86,921,410	86,921,410	-	-	-
Miscellaneous	271,501	469,674	469,674	469,674	-	469,674
Rehabilitation Projects	-	-	-	1,657,000	-	1,657,000
Transfers Out	19,374,409	6,864,774	6,864,774	10,656,132	-	10,656,132
Contingency	-	523,206	523,206	523,206	-	523,206
CIP Transfers	9,175,553	7,458,500	7,458,500	8,970,000	-	8,970,000
Total Non-Operating Expenditures	44,819,981	119,017,469	119,017,469	39,035,858	-	39,035,858
Total Expenditures	62,428,346	142,786,994	142,786,994	61,084,622	371,690	61,456,312
Revenues Over/(Under) Expenditures	(966,139)	934,042	934,042	1,655,060	(371,690)	1,283,370
Fund Balance - Beginning	23,124,217	22,158,078	22,158,078	23,092,120	-	23,092,120
Reserve - Debt Service	(9,738,723)	(9,738,723)	(9,738,723)	(9,738,723)	-	(9,738,723)
Fund Balance - Ending	\$ 12,419,355	\$ 13,353,397	\$ 13,353,397	\$ 15,008,457	\$ (371,690)	\$ 14,636,767
Bond Coverage	1.41	1.59	1.59	1.75		1.73
Target	1.25	1.25	1.25	1.25		1.25
Operating Reserves	71%	56%	56%	68%		65%
Target	25%	25%	25%	25%		25%

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Fuel Sales	\$ 11,187,373	\$ 12,624,854	12,624,854	\$ 12,751,102	\$ -	\$ 12,751,102
Hangar Leases	1,400,555	1,388,200	1,388,200	1,425,800	-	1,425,800
Miscellaneous Revenues	928,121	847,600	847,600	872,600	-	872,600
Interest Income	59,034	40,000	40,000	40,000	-	40,000
Operating Revenues	13,575,084	14,900,654	14,900,654	15,089,502	-	15,089,502
Transfers In	197,670	138,549	138,549	137,390	-	137,390
Grant Proceeds	53,807	50,000	50,000	50,000	-	50,000
TxDot Grant Reimbursement	-	-	-	2,340,000	-	2,340,000
Bond Proceeds	2,223,295	-	-	-	-	-
Non-operating Revenues	2,474,772	188,549	188,549	2,527,390	-	2,527,390
Total Revenues	16,049,856	15,089,203	15,089,203	17,616,892	-	17,616,892
EXPENDITURES						
Airport Administration	976,642	1,018,739	1,018,739	1,043,923	-	1,043,923
Airfield Operations	345,561	372,231	372,231	322,360	33,842	356,202
FBO Services	7,877,494	9,665,041	9,665,041	9,794,110	30,000	9,824,110
Café Select	230,689	260,736	260,736	263,197	-	263,197
Customs	193,356	259,898	259,898	209,898	-	209,898
Maintenance and Operations	1,056,668	1,350,763	1,350,763	1,010,093	184,000	1,194,093
Total Operating Expenditures	10,680,410	12,927,408	12,927,408	12,643,581	247,842	12,891,423
Debt Service	1,208,455	1,262,514	1,262,514	1,258,623	-	1,258,623
Miscellaneous	109,842	169,951	169,951	169,951	-	169,951
Inter-Fund Loan & Reimbursement	-	1,043,397	1,043,397	1,010,000	-	1,010,000
Operating Transfers Out	3,208,475	1,030,590	1,030,590	3,159,007	-	3,159,007
Total Non-Operating Expenditures	4,526,773	3,506,452	3,506,452	5,597,581	-	5,597,581
Total Expenditures	15,207,182	16,433,860	16,433,860	18,241,162	247,842	18,489,004
Revenues Over/(Under) Expenditures	842,673	(1,344,657)	(1,344,657)	(624,270)	(247,842)	(872,112)
Fund Balance - Beginning	5,464,463	6,307,136	6,307,136	4,962,479	-	4,962,479
Debt Service Reserve	(991,626)	(991,626)	(991,626)	(991,626)	-	(991,626)
Fund Balance - Ending	\$ 5,315,510	\$ 3,970,853	\$ 3,970,853	\$ 3,346,583	\$ (247,842)	\$ 3,098,741
CASH EQ. RESERVE RATIO (25% min)		75%	80%	68%		60%
BOND COVERAGE (1.25x min)		1.90	1.90	2.05		1.86
FUEL GALLONS SOLD	3,063,737	3,003,271	3,150,000	3,181,500		3,181,500

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

	FY17	FY18	FY18	FY19	FY19	FY19
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Solid Waste Collections	\$ 5,541,759	\$ 7,356,164	\$ 7,356,164	\$ 7,911,310	\$ -	\$ 7,911,310
Franchise Fees	591,694	646,805	646,805	661,157	-	661,157
Commercial SW License	11,673	7,400	7,400	9,400	-	9,400
Miscellaneous	331,147	113,199	113,199	1,700	-	1,700
Recycling Programs	1,315	1,500	1,500	1,500	-	1,500
Interest Income	76	200	200	200	-	200
Grants	-	24,970	24,970	-	-	-
Trsf from Debt Reduction Funds	44,200	5,111	5,111	-	-	-
Total Revenues	6,521,864	8,155,349	8,155,349	8,585,267	-	8,585,267
EXPENDITURES						
Contractual Services	5,457,425	7,181,663	7,181,663	7,717,742	-	7,717,742
Salary & Benefits	204,015	278,987	278,987	262,339	-	262,339
Education Programs	-	39,527	39,527	14,557	-	14,557
Operations & Maintenance	415,951	201,928	201,928	68,618	-	68,618
Total Operating Expenditures	6,077,391	7,702,105	7,702,105	8,063,256	-	8,063,256
Miscellaneous	-	72,600	72,600	70,000	-	70,000
Transfers Out	421,537	415,237	415,237	412,526	-	412,526
Total Non-Operating Expenditures	421,537	487,837	487,837	482,526	-	482,526
Total Expenditures	6,498,928	8,189,942	8,189,942	8,545,782	-	8,545,782
Revenues Over/(Under) Expenditures	22,936	(34,593)	(34,593)	39,485	-	39,485
Fund Balance - Beginning	406,024	428,960	428,960	394,367	-	394,367
Fund Balance - Ending	\$ 428,960	\$ 394,367	\$ 394,367	\$ 433,852	\$ -	\$ 433,852

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Contributions	\$ 9,545,360	\$ 10,153,946	\$ 10,153,946	\$ 10,785,800	\$ -	\$ 10,785,800
Miscellaneous	550,793	1,721,186	1,721,186	825,000	-	825,000
Interest Income	6,964	5,409	5,409	5,500	-	5,500
Transfers in	-	813,200	813,200	-	-	-
Total Revenues	10,103,118	12,693,741	12,693,741	11,616,300	-	11,616,300
EXPENDITURES						
Premiums & Claims	9,719,457	12,516,328	12,516,328	11,254,296	-	11,254,296
Other	237,568	364,132	364,132	354,609	-	354,609
Total Operating Expenditures	9,957,025	12,880,460	12,880,460	11,608,905	-	11,608,905
Transfers to Other Funds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Expenditures	9,957,025	12,880,460	12,880,460	11,608,905	-	11,608,905
Revenues Over/(Under) Expenditures	146,093	(186,719)	(186,719)	7,395	-	7,395
Fund Balance - Beginning	1,521,278	1,667,371	1,667,371	1,480,652	-	1,480,652
Reserve for Self Insurance	(1,250,000)	(1,250,000)	(1,250,000)	(1,450,000)	-	(1,450,000)
Fund Balance - Ending	\$ 417,371	\$ 230,652	\$ 230,652	\$ 38,047	\$ -	\$ 38,047

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Sale of Property	\$ 165,841	\$ 72,500	\$ 72,500	\$ 77,500	\$ -	\$ 77,500
Interest Income	6,246	17,974	17,974	26,634	-	26,634
Transfers From Other Funds	1,320,478	1,709,418	1,709,418	1,635,644	-	1,635,644
Miscellaneous	17	140,000	140,000	140,000	-	140,000
Total Revenues	1,492,583	1,939,892	1,939,892	1,879,778	-	1,879,778
EXPENDITURES						
Vehicles & Contractual Service	1,193,259	1,653,880	1,653,880	1,632,996	-	1,632,996
Total Expenditures	1,193,259	1,653,880	1,653,880	1,632,996	-	1,632,996
Revenues Over/(Under) Expenditures	299,323	286,012	286,012	246,782	-	246,782
Fund Balance - Beginning	1,850,435	2,149,758	2,149,758	2,435,770	-	2,435,770
Fund Balance - Ending	\$ 2,149,758	\$ 2,435,770	\$ 2,435,770	\$ 2,682,552	\$ -	\$ 2,682,552
Minimum Balance per FMPS		\$ 1,450,676	\$ 1,450,676	\$ 1,409,685		\$ 1,409,685
Over (Under) Policy		\$ 985,094	\$ 985,094	\$ 1,272,867		\$ 1,272,867

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Sale of Capital Property	\$ 556	\$ 1,390	\$ 1,390	\$ 1,445	\$ -	\$ 1,445
Interest Income	10,519	12,739	12,739	20,426	-	20,426
Transfers in	1,251,522	1,284,564	1,284,564	1,290,048	-	1,290,048
Total Revenues	1,262,597	1,298,693	1,298,693	1,311,919	-	1,311,919
EXPENDITURES						
Equipment & Contractual Services	1,290,350	1,363,432	1,363,432	840,669	-	840,669
Total Expenditures	1,290,350	1,363,432	1,363,432	840,669	-	840,669
Revenues Over/(Under) Expenditures	(27,753)	(64,739)	(64,739)	471,250	-	471,250
Fund Balance - Beginning	2,070,318	2,042,565	2,042,565	1,977,826	-	1,977,826
Fund Balance - Ending	\$ 2,042,565	\$ 1,977,826	\$ 1,977,826	\$ 2,449,076	\$ -	\$ 2,449,076

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Sales Tax	\$ 5,975,714	\$ 6,412,500	6,462,500	\$ 6,225,000	\$ -	\$ 6,225,000
Interest Income	51,595	73,000	73,000	75,000	-	75,000
Miscellaneous	388,639	150,368	150,368	-	-	-
TIRZ#1	900,000	1,050,000	1,050,000	1,150,000	-	1,150,000
TIRZ#3	-	-	-	-	-	-
Total Revenues	7,315,947	7,685,868	7,735,868	7,450,000	-	7,450,000
EXPENDITURES						
Economic Development Program	373,227	601,018	601,018	597,018	-	597,018
Economic Development Incentives	2,029,217	864,046	864,046	1,700,000	-	1,700,000
Contractual Services	674,634	15,040	15,040	15,290	-	15,290
Total Operating Expenditures	3,077,079	1,480,104	1,480,104	2,312,308	-	2,312,308
Debt Service	4,185,290	4,149,296	4,149,296	4,110,621	-	4,110,621
Reserve for Opportunities	-	-	-	1,300,000	-	1,300,000
Inter-Fund Loan & Reimbursement	-	520,575	520,575	505,000	-	505,000
Capital Projects Reimbursement	1,238,411	404,468	404,468	-	-	-
Transfers to Other Funds	1,089,490	539,967	539,967	593,191	-	593,191
Total Non-Operating Expenditures	6,513,191	5,614,306	5,614,306	6,508,812	-	6,508,812
Total Expenditures	9,590,269	7,094,410	7,094,410	8,821,120	-	8,821,120
Revenues Over/(Under) Expenditures	(2,274,322)	591,458	641,458	(1,371,120)	-	(1,371,120)
Fund Balance - Beginning	9,935,303	7,660,981	7,660,981	8,302,439	-	8,302,439
Accrued Sales Tax	(991,868)	(991,868)	(991,868)	(991,868)	-	(991,868)
Debt Service Reserve	(4,463,718)	(4,094,053)	(4,094,053)	(4,044,391)	-	(4,044,391)
Fund Balance - Ending	\$ 2,205,395	\$ 3,166,518	\$ 3,216,518	\$ 1,895,060	\$ -	\$ 1,895,060
Minimum Fund Balance (15% by FY18)	\$ 597,571	\$ 961,875	\$ 969,375	\$ 933,750	\$ -	\$ 933,750
Over/Under Policy	1,607,823	2,204,643	2,247,143	961,310	-	961,310
Bond Coverage Ratio (>1.25x)	1.45	1.58	1.59	1.54	-	1.54

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

	FY17 Actuals	FY18 Current Budget	FY18 Projections	FY19 Base Budget	FY19 Changes	FY19 Budget
REVENUES						
Sales Tax	\$ 5,975,714	\$ 6,412,500	\$ 6,462,500	\$ 6,225,000	\$ -	\$ 6,225,000
Interest Income	81,886	112,100	112,100	112,000	-	112,000
TIRZ#1	155,403	156,156	156,156	153,100	-	153,100
TIRZ#3	-	-	-	-	-	-
Miscellaneous	80,000	80,000	80,000	80,000	-	80,000
Total Revenues	6,293,003	6,760,756	6,810,756	6,570,100	-	6,570,100
EXPENDITURES						
Economic Development Program	383,973	628,244	628,244	561,621	-	561,621
Sales Tax Incentive Grant	154,863	-	-	-	-	-
Contractual Services	8,389	24,600	24,600	12,200	-	12,200
Total Operating Expenditures	547,225	652,844	652,844	573,821	-	573,821
Debt Service	3,342,419	3,348,781	3,348,781	3,341,344	-	3,341,344
Reserve for Opportunities	-	568,000	568,000	1,800,000	-	1,800,000
Reimbursement	-	-	-	-	-	-
Transfers to Capital Projects	5,024,887	4,664,367	4,664,367	1,167,639	-	1,167,639
Transfers to Other Funds	406,316	720,829	720,829	631,535	-	631,535
Total Non-Operating Expenditures	8,773,622	9,301,977	9,301,977	6,940,518	-	6,940,518
Total Expenditures	9,320,847	9,954,821	9,954,821	7,514,339	-	7,514,339
Revenues Over/(Under) Expenditures	(3,027,844)	(3,194,065)	(3,144,065)	(944,239)	-	(944,239)
Fund Balance - Beginning	12,293,511	9,265,667	9,265,667	6,121,602	-	6,121,602
Accrued Sales Tax	(991,868)	(991,868)	(991,868)	(991,868)	-	(991,868)
Debt Service Reserve	(3,122,646)	(3,052,534)	(3,052,534)	(2,989,565)	-	(2,989,565)
Fund Balance - Ending	\$ 5,151,153	\$ 2,027,200	\$ 2,077,200	\$ 1,195,930	\$ -	\$ 1,195,930
Minimum Fund Balance (15% by FY18)	\$ 597,571	\$ 961,875	\$ 969,375	\$ 933,750		\$ 933,750
Over/Under Policy	4,553,582	1,065,325	1,107,825	262,180		262,180
Bond Coverage Ratio (>1.25x)	1.81	1.95	1.97	1.89		1.89