



Annual Budget for October 1, 2021 - September 30, 2022

Adopted September 21, 2021

Ordinance No. 2249

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,186,435, which is a 2.13 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 \$223,364.

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

FOR:	Joe R. Zimmerman	Jennifer J. Lane
	Carol K. McCutcheon	Naushad Kermally
	William Ferguson	Stewart Jacobson
	Suzanne Whatley	

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.346500/\$100	\$0.336500/\$100
No-New-Revenue Tax Rate:	\$0.339025/\$100	\$0.324070/\$100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.205401/\$100	\$0.190620/\$100
Voter-Approval Tax Rate:	\$0.355394/\$100	\$0.350810/\$100
Debt Rate:	\$0.137649/\$100	\$0.133450/\$100

Total debt obligation for City of Sugar Land secured by property taxes: \$25,343,587

Exhibit A

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

	FY20	FY21		FY22		FY22
	Actuals	Current Budget	FY21 Projections	Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Property Taxes	\$ 30,936,982	\$ 32,598,194	\$ 32,375,378	\$ 34,164,356	\$ -	\$ 34,164,356
Sales Tax	38,080,526	33,270,851	40,302,584	39,273,423	-	39,273,423
Other Taxes	6,537,655	6,384,068	6,261,761	6,274,495	-	6,274,495
Licenses & Permits	4,048,651	3,326,853	3,318,883	3,628,653	-	3,628,653
Charges for Services	3,254,724	3,671,098	3,276,225	3,745,552	-	3,745,552
Fines & Forfeitures	1,318,397	1,577,979	1,145,242	1,590,504	-	1,590,504
Other	939,665	1,000,809	831,118	821,752	-	821,752
Intergovernmental	1,209,564	9,602,765	9,747,044	952,322	-	952,322
Interest Income	505,333	450,000	150,000	150,000	-	150,000
Operating Revenues	86,831,496	91,882,617	97,408,235	90,601,057	-	90,601,057
Transfers In	6,774,790	7,640,543	6,140,544	7,012,862	-	7,012,862
Non-operating Revenues	6,774,790	7,640,543	6,140,544	7,012,862	-	7,012,862
Total Revenues	93,606,286	99,523,160	103,548,779	97,613,919	-	97,613,919
EXPENDITURES						
General Government	14,553,846	17,705,098	17,705,098	15,305,543	895,941	16,201,484
Finance	4,378,231	4,784,650	4,974,650	5,168,606	159,980	5,328,586
Public Works	12,360,173	13,968,440	13,968,440	13,249,626	1,184,045	14,433,671
Parks & Recreation	4,684,227	5,340,742	5,233,878	5,191,541	260,000	5,451,541
Community Development	5,454,668	6,050,040	6,050,040	5,749,481	340,828	6,090,309
Environmental & Neighborhood SVC	6,180,022	6,681,866	6,681,866	6,437,619	393,244	6,830,863
Police Department	21,534,110	22,632,111	22,632,111	22,794,475	341,507	23,135,982
Public Safety Dispatch	2,585,042	3,066,455	3,066,455	2,960,539	8,600	2,969,139
Fire Department	16,102,307	16,848,731	16,848,731	17,487,069	193,466	17,680,535
Departmental Expenditures	87,832,627	97,078,133	97,161,269	94,344,499	3,777,611	98,122,110
Transfers to other Funds	2,929,456	1,122,471	1,244,335	1,448,983	-	1,448,983
Miscellaneous	1,122,288	1,829,567	(399,899)	923,224	345,000	1,268,224
Rebates & Assignments	2,457,474	2,719,531	2,706,660	2,706,556	-	2,706,556
Non-departmental Expenditures	6,509,218	5,671,569	3,551,096	5,078,763	345,000	5,423,763
Total Expenditures	94,341,845	102,749,703	100,712,366	99,423,262	4,122,611	103,545,873
Revenues Over/(Under) Expenditures	(735,559)	(3,226,542)	2,836,413	(1,809,343)	(4,122,611)	(5,931,954)
Fund Balance - Beginning	40,275,171	39,539,612	39,539,612	42,376,025	-	42,376,025
Accrued Sales/Franchise Taxes	(6,565,945)	(6,565,945)	(6,565,945)	(6,565,945)	-	(6,565,945)
Fund Balance - Ending	\$ 32,973,667	\$ 29,747,125	\$ 35,810,080	\$ 34,000,737	\$ (4,122,611)	\$ 29,878,126
Ending Fund Balance - % of Oper Exp		35%	43%	38%		33%
Fund Balance - Requirement		\$ 21,462,507	\$ 20,953,891	\$ 22,642,985		\$ 22,759,893
Over / (Under) Policy		8,284,617	14,856,189	11,357,752		7,118,233

The following information is included to comply with Local Government Code Section 140.004:

	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Budget		FY22 Budget
Legal Notice Publication Expenditures	10,019	25,000	25,000	25,000	-	25,000
Legislative Consultant Expenditures	118,267	118,200	118,200	118,200		118,200

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Current Property Tax	\$ 20,920,236	\$ 21,375,179	\$ 21,063,911	\$ 22,437,904	\$ -	\$ 22,437,904
Delinquent Property Taxes	142,477	53,391	75,397	56,095	-	56,095
Interest on Investments	97,631	50,000	20,000	20,000	-	20,000
Miscellaneous	2	-	-	-	-	-
Bond Proceeds	13,312,235	-	2,298,682	-	-	-
Operating Revenues	34,472,581	21,478,570	23,457,990	22,513,999	-	22,513,999
Total Transfers In	7,318,749	7,319,344	7,319,344	5,738,478	-	5,738,478
Non-operating Revenues	7,318,749	7,319,344	7,319,344	5,738,478	-	5,738,478
Total Revenues	41,791,330	28,797,914	30,777,334	28,252,477	-	28,252,477
EXPENDITURES						
Current Outstanding & New Debt	26,895,259	28,688,739	27,628,699	26,663,147	-	26,663,147
Issuance Costs/Fiscal Fees/Other	136,028	25,758	25,758	29,758	-	29,758
Refunding Payment to Escrow	13,716,083	-	2,298,682	-	-	-
Total Debt Service	40,747,370	28,714,497	29,953,139	26,692,905	-	26,692,905
Rebates & Assignments	1,684,724	1,777,268	1,777,268	1,814,726	-	1,814,726
Transfers to Other Funds	82,751	87,154	87,154	107,719	-	107,719
Total Other Expenditures	1,767,475	1,864,422	1,864,422	1,922,445	-	1,922,445
Total Expenditures	42,514,845	30,578,919	31,817,561	28,615,350	-	28,615,350
CHANGE IN FUND BALANCE	(723,515)	(1,781,005)	(1,040,227)	(362,873)	-	(362,873)
FUND BALANCE - BEGINNING	7,914,375	7,190,860	7,190,860	6,150,633	-	6,150,633
FUND BALANCE - ENDING	\$ 7,190,860	\$ 5,409,855	\$ 6,150,633	\$ 5,787,760	\$ -	\$ 5,787,760
Policy Requirement	\$ 2,689,526	\$ 2,868,874	\$ 2,762,870	\$ 2,666,315	\$ -	\$ 2,666,315
Over/(Under) Policy	4,501,334	2,540,981	3,387,763	3,121,445	-	3,121,445
Policy Requirement	10%	10%	10%	10%		10%

Exhibit A

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

		FY20	FY21	FY21	FY22	FY22	FY22
		Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES							
Rent	\$	1,352,228	\$ 1,770,086	\$ 1,770,903	\$ 2,005,123	-	\$ 2,005,123
Interest Income		5,750	7,500	250	750	-	750
Total Revenues		1,357,978	1,777,586	1,771,153	2,005,873	-	2,005,873
EXPENDITURES							
Current Outstanding & New Debt		1,590,399	1,593,699	1,593,699	1,591,099	-	1,591,099
Fiscal Fees/Other		750	1,000	750	750	-	750
Total Expenditures		1,591,149	1,594,699	1,594,449	1,591,849	-	1,591,849
Change in Fund Balance		(233,170)	182,887	176,704	414,024	-	414,024
Fund Balance - Beginning		932,862	699,692	699,692	876,396	-	876,396
Fund Balance - Ending	\$	699,692	\$ 882,579	\$ 876,396	\$ 1,290,420	-	\$ 1,290,420

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Charges for Services	\$ 33,060,259	\$ 36,484,590	\$ 33,530,152	\$ 39,511,660	\$ -	\$ 39,511,660
Surface Water Fees	14,528,750	17,609,959	17,198,430	21,558,692	-	21,558,692
Tap Fees	165,875	106,620	115,000	106,620	-	106,620
Interest Income	282,434	131,001	55,000	115,628	-	115,628
Miscellaneous	1,948,428	739,426	1,732,405	739,426	-	739,426
Operating Revenues	49,985,747	55,071,596	52,630,987	62,032,025	-	62,032,025
Bond Proceeds	7,706,247	11,321,700	28,144,681	23,899,400	-	23,899,400
Transfers In - PID	43,881	42,981	42,981	42,081	-	42,081
Transfers In - Connection Fees	868,019	868,019	868,019	868,019	-	868,019
Non-operating Revenues	8,618,147	12,232,700	29,055,681	24,809,500	-	24,809,500
Total Revenues	58,603,893	67,304,296	81,686,668	86,841,525	-	86,841,525
EXPENDITURES						
Utility Administration	1,136,196	1,201,001	1,201,001	779,560	-	779,560
Water Distribution	2,440,204	2,652,025	2,652,025	2,721,271	68,750	2,790,021
Water Production	2,652,966	2,883,143	2,883,143	3,036,808	444,500	3,481,308
Wastewater Collection	1,290,869	1,731,053	1,731,053	1,503,932	6,750	1,510,682
Wastewater Treatment	6,251,714	6,407,901	6,407,901	6,409,670	206,750	6,616,420
Customer Service	1,307,496	2,073,041	2,073,041	1,509,959	57,500	1,567,459
Water Quality	611,227	722,752	722,752	720,162	2,500	722,662
Water Conservation	143,186	308,459	308,459	298,616	-	298,616
Treasury	1,691,261	1,765,065	1,765,065	1,843,337	-	1,843,337
Surface Water	6,420,910	7,867,182	7,867,182	7,653,711	140,750	7,794,461
Total Operating Expenditures	23,946,029	27,611,622	27,611,622	26,477,026	927,500	27,404,526
Debt Service	16,806,485	17,967,289	17,823,835	19,697,943	-	19,697,943
Payment to Escrow Account	-	-	16,641,494	-	-	-
Transfers Out	11,076,820	10,025,942	10,025,942	9,263,725	-	9,263,725
Miscellaneous	390,231	395,912	398,212	580,312	-	580,312
Contingency	-	534,830	534,830	538,875	-	538,875
CIP Transfers	7,048,250	11,321,700	11,477,500	23,899,400	-	23,899,400
PAYG - CIP	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Total Non-Operating Expenditures	37,321,786	42,245,673	58,901,813	55,980,255	-	55,980,255
Total Expenditures	61,267,814	69,857,295	86,513,435	82,457,281	927,500.00	83,384,781
Revenues Over/(Under) Expenditures	(2,663,921)	(2,552,999)	(4,826,768)	4,384,244	(927,500)	3,456,744
Fund Balance - Beginning	24,570,818	21,906,897	21,906,897	17,080,129	-	17,080,129
Reserve - Debt Service	(9,157,288)	(6,200,539)	(7,074,899)	(7,462,777)	-	(7,462,777)
Fund Balance - Ending	\$ 12,749,609	\$ 13,153,359	\$ 10,005,230	\$ 14,001,596	\$ (927,500)	\$ 13,074,096
Bond Coverage	1.55	1.53	1.40	1.61		1.57
Target	1.25	1.25	1.25	1.25		1.25
Operating Reserves	53%	48%	36%	53%		48%
Target	25%	25%	25%	25%		25%

Exhibit A

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

	FY20	FY21	FY21	FY22	FY22	FY22
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Fuel Sales	\$ 9,754,411	\$ 11,880,383	\$ 12,165,136	\$ 14,399,627	\$ -	\$ 14,399,627
Hangar Leases	1,772,212	1,751,477	1,795,535	1,739,535	-	1,739,535
Charges for Services	359,832	303,271	484,078	435,150	-	435,150
Interest Income	65,740	102,000	21,510	50,000	-	50,000
Other Revenues	370,339	354,971	292,210	425,000	-	425,000
Miscellaneous	211,660	172,622	201,149	210,000	-	210,000
Operating Revenues	12,534,195	14,564,724	14,959,618	17,259,312	-	17,259,312
Bond Proceeds	-	765,000	2,138,089	450,396	-	450,396
Grant Proceeds	174,204	50,000	50,000	50,000	-	50,000
Transfer from Other Funds	191,560	179,435	189,435	225,000	-	225,000
Non-Operating Revenues	365,764	994,435	2,377,524	725,396	-	725,396
Total Revenues	12,899,959	15,559,159	17,337,142	17,984,708	-	17,984,708
EXPENDITURES						
Airport Administration	885,755	1,219,496	1,219,496	1,050,471	-	1,050,471
Airfield Operations	194,101	301,674	301,674	305,349	-	305,349
FBO Services	7,159,925	8,649,458	9,356,458	10,888,644	16,500	10,905,144
Café Select	219,702	267,239	267,239	270,512	-	270,512
Maintenance and Operations	1,080,070	1,136,689	1,136,689	1,153,345	125,000	1,278,345
U.S. Customs	225,155	442,890	442,890	301,760	50,000	351,760
Total Operating Expenditures	9,764,709	12,017,446	12,724,446	13,970,081	191,500	14,161,581
Operating Transfers Out	1,107,354	1,240,949	1,240,949	1,284,208	-	1,284,208
Transfers Out - Bond CIP	1,800,000	750,000	750,000	441,565	-	441,565
Transfers Out - Non-Bond CIP	402,196	-	-	-	-	-
Debt Service	1,304,145	1,412,923	2,755,412	1,388,447	-	1,388,447
Miscellaneous	189,888	192,251	201,801	214,131	-	214,131
Total Non-Operating Expenditures	4,803,583	3,596,123	4,948,162	3,328,351	-	3,328,351
Total Expenditures	14,568,292	15,613,569	17,672,608	17,298,432	191,500	17,489,932
Revenues Over/(Under) Expenditures	(1,668,332)	(54,410)	(335,466)	686,276	(191,500)	494,776
Fund Balance - Beginning	3,887,117	4,079,185	4,079,185	3,743,719	-	3,743,719
Debt Service Reserve	(994,988)	(841,145)	(841,145)	(841,145)	-	(841,145)
Fund Balance - Ending	\$ 1,223,797	\$ 3,183,630	2,902,574	3,588,850	\$ (191,500)	\$ 3,397,350
CASH EQ. RESERVE RATIO (25% min)	32%	59%	47%	66%		61%
BOND COVERAGE (1.25x min)	1.26	2.11	1.89	2.43		2.30
FUEL GALLONS SOLD	2,694,631	2,951,075	3,025,431	3,269,707		3,269,707

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Solid Waste Collections	\$ 8,165,005	\$ 8,319,192	\$ 8,354,192	\$ 8,532,543	\$ -	\$ 8,532,543
Franchise Fees	690,082	717,164	718,307	720,000	-	720,000
Commercial SW License	11,492	13,200	13,200	13,200	-	13,200
Miscellaneous	14,766	63,831	133,079	-	-	-
Recycling Programs	949	228	-	-	-	-
Interest Income	3,015	6,000	100	75	-	75
Total Revenues	8,885,309	9,119,615	9,218,878	9,265,818	-	9,265,818
EXPENDITURES						
Contractual Services	7,968,107	8,137,684	8,149,325	8,347,748	-	8,347,748
Salary & Benefits	266,809	271,175	271,175	273,502	-	273,502
Education Programs	14,184	20,502	20,502	-	-	-
Operations & Maintenance	70,921	835,287	924,134	71,537	1,800	73,337
Total Operating Expenditures	8,320,021	9,264,648	9,365,137	8,692,787	1,800	8,694,587
Miscellaneous	-	20,000	20,000	70,000	-	70,000
Transfers Out	418,491	456,745	456,745	503,257	-	503,257
Total Non-Operating Expenditures	418,491	476,745	476,745	573,257	-	573,257
Total Expenditures	8,738,512	9,741,393	9,841,882	9,266,044	1,800	9,267,844
Revenues Over/(Under) Expenditures	146,797	(621,778)	(623,004)	(226)	(1,800)	(2,026)
Fund Balance - Beginning	635,746	782,543	782,543	159,539		159,539
Fund Balance - Ending	\$ 782,543	\$ 160,765	\$ 159,539	\$ 159,313	\$ (1,800)	\$ 157,513

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Contributions	\$ 12,363,977	\$ 12,000,036	\$ 12,608,924	\$ 13,083,881	\$ -	\$ 13,083,881
Miscellaneous	950,995	2,219,853	1,925,693	1,954,394	-	1,954,394
Interest Income	5,187	5,000	621	621	-	621
Transfers in	183,155	-	-	-	-	-
Total Revenues	13,503,314	14,224,889	14,535,238	15,038,896	-	15,038,896
EXPENDITURES						
Premiums & Claims	11,588,459	13,540,937	13,165,400	14,127,767	-	14,127,767
Other	649,916	736,291	699,095	708,620	-	708,620
Total Operating Expenditures	12,238,376	14,277,228	13,864,495	14,836,387	-	14,836,387
Transfers to Other Funds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Expenditures	12,238,376	14,277,228	13,864,495	14,836,387	-	14,836,387
Revenues Over/(Under) Exp	1,264,939	(52,339)	670,743	202,509	-	202,509
Cash Equivalent Balance - Beginning	1,735,242	2,720,013	2,720,013	3,390,756		3,390,756
Reserve for Self Insurance	(1,745,656)	(2,328,237)	(2,328,237)	(2,420,562)		(2,420,562)
Cash Equivalent Balance - Ending	\$ 1,254,525	\$ 339,437	\$ 1,062,519	\$ 1,172,703	\$ -	\$ 1,172,703

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Sale of Property	\$ 36,301	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
Interest Income	40,965	60,000	5,000	5,000	-	5,000
Transfers From Other Funds	1,770,821	731,636	731,636	942,463	-	942,463
Miscellaneous	26,834	70,000	46,608	25,000	-	25,000
Total Revenues	1,874,921	986,636	908,244	1,097,463	-	1,097,463
EXPENDITURES						
Vehicles & Contractual Service	1,913,461	1,110,224	1,173,883	1,795,776	-	1,795,776
Miscellaneous	-	1,500,000	-	-	-	-
Total Expenditures	1,913,461	2,610,224	1,173,883	1,795,776	-	1,795,776
Revenues Over/(Under) Expenditures	(38,540)	(1,623,588)	(265,639)	(698,313)		(698,313)
Fund Balance - Beginning	3,502,096	3,463,556	3,463,556	3,197,917		3,197,917
Fund Balance - Ending	\$ 3,463,556	\$ 1,839,968	\$ 3,197,917	\$ 2,499,604	\$ -	\$ 2,499,604

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Sale of Capital Property	\$ 3,704	\$ 2,170	\$ 2,170	\$ 2,170	\$ -	\$ 2,170
Interest Income	32,275	53,000	1,500	1,500	-	1,500
Transfers in	1,290,048	671,778	671,778	796,180	-	796,180
Total Revenues	1,326,027	726,948	675,448	799,850	-	799,850
EXPENDITURES						
Equipment & Contractual Services	631,293	2,010,472	2,010,472	1,910,005	-	1,910,005
Total Expenditures	631,293	2,010,472	2,010,472	1,910,005	-	1,910,005
Revenues Over/(Under) Expenditures	694,734	(1,283,524)	(1,335,024)	(1,110,155)	-	(1,110,155)
Fund Balance - Beginning	2,641,918	3,336,652	3,336,652	2,001,628	-	2,001,628
Fund Balance - Ending	\$ 3,336,652	\$ 2,053,128	\$ 2,001,628	\$ 891,473	\$ -	\$ 891,473

Exhibit A

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

	FY20	FY21	FY21	FY22	FY22	FY22
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Hotel/Motel Occupancy Tax	\$ 1,420,325	\$ 1,571,400	\$ 1,318,642	\$ 1,604,600	\$ -	\$ 1,604,600
Interest Income	13,059	15,000	120	150	-	150
Miscellaneous	35,818	29,100	25,000	29,100	-	29,100
Total Operating Revenues	1,469,202	1,615,500	1,343,762	1,633,850	-	1,633,850
Transfers In	164,504	-	-	-	-	-
Total Non-Operating Revenues	164,504	-	-	-	-	-
Total Revenues	1,633,706	1,615,500	1,343,762	1,633,850	-	1,633,850
EXPENDITURES						
Tourism Program	504,297	388,284	287,707	290,454	-	290,454
Visitor Center	202,835	264,489	251,235	253,411	-	253,411
Cultural/Public Arts	7,500	-	-	-	-	-
Total Operating Expenditures	714,632	652,773	538,942	543,865	-	543,865
Transfer Out - Debt Service Fund	1,350,238	1,341,100	1,341,100	1,342,343	-	1,342,343
Transfer Out - Others	902	550	550	550	-	550
Reserve for Opportunities	-	-	-	-	100,000	100,000
Total Non-Operating Expenditures	1,351,140	1,341,650	1,341,650	1,342,893	100,000	1,442,893
Total Expenditures	2,065,772	1,994,423	1,880,592	1,886,758	100,000	1,986,758
Revenues Over/(Under) Expenditures	(432,066)	(378,923)	(536,830)	(252,908)	(100,000)	(352,908)
Fund Balance - Beginning	1,954,300	1,522,234	1,522,234	985,404	-	985,404
GAAP Adjustments	(329,758)	(329,758)	(329,758)	(329,758)	-	(329,758)
Fund Balance - Ending	\$ 1,192,476	\$ 813,553	\$ 655,646	\$ 402,738	\$ (100,000)	\$ 302,738
Fund Balance Policy (10% of Budgeted HOT)	\$ 142,033	\$ 157,140	\$ 131,864	\$ 160,460		\$ 160,460
Over/Under Policy	1,050,444	656,413	523,782	242,278		142,278

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Rental Fees	\$ 1,572	\$ 17,200	\$ 5,000	\$ 20,000	\$ -	\$ 20,000
Interest Income	228	200	10	25	-	25
Miscellaneous	131,874	-	40,819	-	-	-
Transfers In	50,000	91,443	91,443	98,537	-	98,537
Total Revenues	183,674	108,843	137,272	118,562	-	118,562
EXPENDITURES						
Personnel Costs	82,964	91,443	91,443	98,537	-	98,537
Operations & Maintenance	-	130,000	130,000	40,000	-	40,000
Total Expenditures	82,964	221,443	221,443	138,537	-	138,537
Revenues Over/(Under) Expenditures	100,710	(112,600)	(84,171)	(19,975)	-	(19,975)
Fund Balance - Beginning	26,311	127,021	127,021	42,850	-	42,850
Fund Balance - Ending	\$ 127,021	\$ 14,421	\$ 42,850	\$ 22,875	\$ -	\$ 22,875

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Donations	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Interest Income	-	-	-	-	-	-
Transfers In	-	25,880	25,880	-	-	-
Total Revenues	-	75,880	75,880	50,000	-	50,000
EXPENDITURES						
Maintenance and Operations	-	75,880	75,880	50,000	-	50,000
Total Expenditures	-	75,880	75,880	50,000	-	50,000
Revenues Over/(Under) Expenditures	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Security Fees	\$ 35,693	\$ 43,175	\$ 30,095	\$ 43,175	\$ -	\$ 43,175
Interest Income	136	350	5	10	-	10
Total Revenues	35,829	43,525	30,100	43,185	-	43,185
EXPENDITURES						
Personnel	39,724	40,636	40,636	41,161	-	41,161
Total Expenditures	39,724	40,636	40,636	41,161	-	41,161
Revenues Over/(Under) Expenditures	(3,895)	2,889	(10,536)	2,024	-	2,024
Fund Balance - Beginning	18,703	14,807	14,807	4,271	-	4,271
Fund Balance - Ending	\$ 14,807	\$ 17,696	\$ 4,271	\$ 6,295	\$ -	\$ 6,295

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Technology Fees	\$ 36,576	\$ 35,245	\$ 26,102	\$ 35,245	\$ -	\$ 35,245
Interest Income	252	675	25	50	-	50
Total Revenues	36,828	35,920	26,127	35,295	-	35,295
EXPENDITURES						
Personnel Costs	-	-	-	-	-	-
Operations & Maintenance	49,020	34,138	34,138	35,295	-	35,295
Capital	-	-	-	-	-	-
Total Operating Expenditures	49,020	34,138	34,138	35,295	-	35,295
Transfers to Other Funds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Expenditures	49,020	34,138	34,138	35,295	-	35,295
Revenues Over/(Under) Expenditures	(12,192)	1,782	(8,011)	-	-	-
Fund Balance - Beginning	26,310	14,118	14,118	6,107	-	6,107
Fund Balance - Ending	\$ 14,118	\$ 15,900	\$ 6,107	\$ 6,107	\$ -	\$ 6,107

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
PID Assessment Fees	\$ 103,559	\$ 76,104	\$ 76,104	\$ 61,589	\$ -	\$ 61,589
Interest Income	726	400	10	10	-	10
Transfers In	60,160	80,494	80,494	85,430	-	85,430
Total Revenues	164,445	156,998	156,608	147,029	-	147,029
EXPENDITURES						
Miscellaneous	49	75	50	50	-	50
Transfers to Other Funds	165,419	161,144	161,144	156,494	-	156,494
Total Expenditures	165,468	161,219	161,194	156,544	-	156,544
Revenues Over/(Under) Expenditures	(1,024)	(4,221)	(4,586)	(9,515)	-	(9,515)
Fund Balance - Beginning	70,197	69,173	69,173	64,587	-	64,587
Fund Balance - Ending	\$ 69,173	\$ 64,952	\$ 64,587	\$ 55,072	\$ -	\$ 55,072

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Out of City Service Fees	\$ 222,480	\$ 162,462	\$ 259,582	\$ 328,873	\$ -	\$ 328,873
Interest Income	10,898	9,500	445	900	-	900
Total Revenues	233,379	171,962	260,027	329,773	-	329,773
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	233,379	171,962	260,027	329,773	-	329,773
Fund Balance - Beginning	787,328	1,020,707	1,020,707	1,280,734	-	1,280,734
Fund Balance - Ending	\$ 1,020,707	\$ 1,192,669	\$ 1,280,734	\$ 1,610,507	\$ -	\$ 1,610,507

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Out of City Service Fees	\$ 40,601	\$ 55,823	\$ 52,569	\$ 67,260	\$ -	\$ 67,260
Interest Income	12,151	3,200	3,200	500	-	500
Transfers In	-	-	-	-	-	-
Total Revenues	52,752	59,023	55,769	67,760	-	67,760
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	52,752	59,023	55,769	67,760	-	67,760
Fund Balance - Beginning	384,184	436,936	436,936	492,705	-	492,705
Fund Balance - Ending	\$ 436,936	\$ 495,959	\$ 492,705	\$ 560,465	\$ -	\$ 560,465

Exhibit A

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

	FY20		FY21		FY21		FY22		FY22	
	Actuals		Current Budget		Projections		Base Budget		Changes	FY22 Budget
REVENUES										
Other Income	\$ 3,105	\$	-	\$	-	\$	-	\$	-	-
Interest Income	254		400		5		25		-	25
Transfers In	-		-		-		-		-	-
Total Revenues	3,359		400		5		25		-	25
EXPENDITURES										
Maintenance and Operations	-		-		-		-		-	-
Total Expenditures	-		-		-		-		-	-
Revenues Over/(Under) Expenditures	3,359		400		5		25		-	25
Fund Balance - Beginning	35,024		38,383		38,383		38,388		-	38,388
Fund Balance - Ending	\$ 38,383	\$	38,783	\$	38,388	\$	38,413	\$	-	38,413

Exhibit A

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

	FY20	FY21	FY21	FY22	FY22	FY22
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Other Income	\$ 182,568	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	2,329	2,700	50	25	-	25
Transfers In	-	-	-	-	-	-
Total Revenues	184,897	2,700	50	25	-	25
EXPENDITURES						
Maintenance and Operations	-	-	23,996	-	-	-
Capital	-	410,000	410,000	-	-	-
Total Expenditures	-	410,000	433,996	-	-	-
Revenues Over/(Under) Expenditures	184,897	(407,300)	(433,946)	25	-	25
Fund Balance - Beginning	319,499	504,396	504,396	70,450	-	70,450
Fund Balance - Ending	\$ 504,396	\$ 97,096	\$ 70,450	\$ 70,475	\$ -	\$ 70,475

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest Income	34	125	5	10	-	10
Transfers In	-	-	-	-	-	-
Total Revenues	34	125	5	10	-	10
EXPENDITURES						
Maintenance and Operations	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	34	125	5	10	-	10
Fund Balance - Beginning	4,695	4,729	4,729	4,734	-	4,734
Fund Balance - Ending	\$ 4,729	\$ 4,854	\$ 4,734	\$ 4,744	\$ -	\$ 4,744

Exhibit A

**CITY OF SUGAR LAND
PUBLIC EDUCATION GRANT
INCOME STATEMENT**

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
PEG Funds	\$ -	\$ 170,000	\$ 160,000	\$ 170,000	\$ -	\$ 170,000
Interest Income	-	-	-	-	-	-
Transfers In	-	8,087	8,087	-	-	-
Total Revenues	-	178,087	168,087	170,000	-	170,000
EXPENDITURES						
Maintenance and Operations	-	178,087	115,000	223,087	-	223,087
Total Expenditures	-	178,087	115,000	223,087	-	223,087
Revenues Over/(Under) Expenditures	-	-	53,087	(53,087)	-	(53,087)
Fund Balance - Beginning	-	-	-	53,087	-	53,087
Fund Balance - Ending	\$ -	\$ -	\$ 53,087	\$ -	\$ -	\$ -

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Federal Funds	\$ -	\$ -	\$ 5,557,979	\$ 5,557,979	\$ -	\$ 5,557,979
Interest Income	-	-	-	-	-	-
Total Revenues	-	-	5,557,979	5,557,979	-	5,557,979
EXPENDITURES						
Operations & Maintenance	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	-	-	5,557,979	5,557,979	-	5,557,979
Fund Balance - Beginning	-	-	-	5,557,979	-	5,557,979
Fund Balance - Ending	\$ -	\$ -	\$ 5,557,979	\$ 11,115,958	\$ -	\$ 11,115,958

Exhibit A

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

	FY20 Actuals	FY21 Current Budget	FY21 Projections	FY22 Base Budget	FY22 Changes	FY22 Budget
REVENUES						
Contracted Services	\$ -	\$ -	\$ -	\$ 716,030	\$ -	\$ 716,030
Interest Income	-	-	-	-	-	-
Total Revenues	-	-	-	716,030	-	716,030
EXPENDITURES						
Personnel Costs	-	-	-	716,030	-	716,030
Total Expenditures	-	-	-	716,030	-	716,030
Revenues Over/(Under) Expenditures	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit A

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

	FY20	FY21	FY21	FY22	FY22	FY22
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Sales Tax	\$ 6,346,754	\$ 5,545,142	\$ 6,717,097	\$ 6,545,570	\$ -	\$ 6,545,570
Interest Income	108,015	125,000	25,000	25,000	-	25,000
Miscellaneous	52,589	-	-	-	-	-
TIRZ#1	1,250,000	1,500,000	1,375,000	1,500,000	-	1,500,000
Total Revenues	7,757,358	7,170,142	8,117,097	8,070,570	-	8,070,570
EXPENDITURES						
Economic Development Program	473,671	649,317	649,317	625,257	-	625,257
Economic Development Incentives	1,081,515	1,775,000	690,000	1,700,000	-	1,700,000
Contractual Services	17,490	9,790	9,790	9,790	-	9,790
Total Operating Expenditures	1,572,677	2,434,107	1,349,107	2,335,047	-	2,335,047
Debt Service	4,088,984	4,053,721	4,053,721	4,024,090	-	4,024,090
Reserve for Opportunities	-	-	-	2,000,000	-	2,000,000
Capital Projects Reimbursement	1,543,637	670,000	670,000	-	-	-
Transfers to Other Funds	618,985	764,123	764,123	732,467	-	732,467
Total Non-Operating Expenditures	6,251,605	5,487,844	5,487,844	6,756,557	-	6,756,557
Total Expenditures	7,824,282	7,921,951	6,836,951	9,091,604	-	9,091,604
Revenues Over/(Under) Expenditures	(66,924)	(751,809)	1,280,146	(1,021,034)	-	(1,021,034)
Fund Balance - Beginning	10,303,367	10,236,444	10,236,444	11,516,590	-	11,516,590
Accrued Sales Tax	(1,011,327)	(1,011,327)	(1,011,327)	(1,011,327)	-	(1,011,327)
Debt Service Reserve	(4,044,391)	(3,936,355)	(3,936,355)	(3,876,840)	-	(3,876,840)
Fund Balance - Ending	\$ 5,180,725	\$ 4,536,953	\$ 6,568,908	\$ 5,607,389	\$ -	\$ 5,607,389
Minimum Fund Balance (15%)	\$ 952,013	\$ 831,771	\$ 831,771	\$ 981,836	-	\$ 981,836
Over/Under Policy	4,228,712	3,705,182	5,737,137	4,625,554	-	4,625,554
Bond Coverage Ratio (>1.25x)	1.59	1.40	1.68	1.65	-	1.65

Exhibit A

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

	FY20	FY21	FY21	FY22	FY22	FY22
	Actuals	Current Budget	Projections	Base Budget	Changes	Budget
REVENUES						
Sales Tax	\$ 6,346,754	\$ 5,545,142	\$ 6,717,097	\$ 6,545,570	\$ -	\$ 6,545,570
Interest Income	95,775	125,000	15,000	15,000	-	15,000
TIRZ#1	156,886	145,300	145,300	146,863	-	146,863
Miscellaneous	80,000	80,000	80,000	80,000	-	80,000
Operating Revenues	6,679,415	5,895,442	6,957,397	6,787,433	-	6,787,433
Bond Proceeds	27,157,311	-	-	-	-	-
Non-operating Revenues	27,157,311	-	-	-	-	-
Total Revenues	33,836,726	5,895,442	6,957,397	6,787,433	-	6,787,433
EXPENDITURES						
Economic Development Program	365,374	874,670	874,670	569,870	-	569,870
Contractual Services	13,789	3,950	3,950	3,950	-	3,950
Total Operating Expenditures	379,163	878,620	878,620	573,820	-	573,820
Debt Service	3,042,596	3,020,625	3,020,625	2,645,700	-	2,645,700
Incentives	766,322	37,500	3,400,000	2,537,500	-	2,537,500
Payment to Escrow Account	26,715,744	-	-	-	-	-
Issuance Costs	434,358	-	-	-	-	-
Reserve for Opportunities	-	4,981,886	81,886	500,000	-	500,000
Transfers to Capital Projects	763,200	650,000	2,150,000	1,000,000	-	1,000,000
Transfers to Other Funds	757,367	881,983	881,983	798,888	-	798,888
Total Non-Operating Expenditures	32,479,587	9,571,994	9,534,494	7,482,088	-	7,482,088
Total Expenditures	32,858,749	10,450,614	10,413,114	8,055,908	-	8,055,908
Revenues Over/(Under) Expenditures	977,977	(4,555,172)	(3,455,717)	(1,268,475)	-	(1,268,475)
Fund Balance - Beginning	9,437,421	10,415,398	10,415,398	6,959,681	-	6,959,681
Accrued Sales Tax	(1,011,327)	(1,011,327)	(1,011,327)	(1,011,327)	-	(1,011,327)
Debt Service Reserve	(2,811,500)	(2,441,009)	(2,441,009)	(2,211,500)	-	(2,211,500)
Fund Balance - Ending	\$ 6,592,571	\$ 2,407,890	\$ 3,507,345	\$ 2,468,379	\$ -	\$ 2,468,379
Minimum Fund Balance (15%)	\$ 952,013	\$ 831,771	\$ 831,771	\$ 981,836	\$ -	\$ 981,836
Over/Under Policy	5,640,558	1,576,119	2,675,574	1,486,544	-	1,486,544
Bond Coverage Ratio (>1.25x)	2.13	1.88	2.54	3.26	-	3.26

Exhibit A

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

	General CIP	Development Corporations	Utility CIP	Airport CIP	Total Capital Projects
Revenues					
Bond Proceeds	\$ 30,264,000	\$ -	\$ 24,149,400	\$ 441,565	\$ 54,854,965
Transfers In	-	1,000,000	2,000,000	-	3,000,000
Mobility Bonds	-	-	-	-	-
Fort Bend County	-	-	-	-	-
Interest Income	5,000	-	5,000	500	10,500
Total Revenues	30,269,000	1,000,000	26,154,400	442,065	57,865,465
Expenditures					
Airport	-	-	-	441,565	441,565
Drainage	22,704,000	-	-	-	22,704,000
Municipal	3,800,000	250,000	-	-	4,050,000
Parks	-	350,000	-	-	350,000
Streets	3,550,000	200,000	-	-	3,750,000
Traffic	1,705,000	200,000	-	-	1,905,000
Surface Water	-	-	35,000	-	35,000
Water	-	-	15,844,400	-	15,844,400
Wastewater	-	-	10,020,000	-	10,020,000
Total CIP Expenditures	31,759,000	1,000,000	25,899,400	441,565	59,099,965
Issuance Costs	300,000	-	250,000	-	550,000
Transfers Out	-	-	-	-	-
Non-operating Expenditures	300,000	-	250,000	-	550,000
Total Expenditures	32,059,000	1,000,000	26,149,400	441,565	59,649,965
Revenues Over/(Under) Expenditures	(1,790,000)	-	5,000	500	(1,784,500)
Fund Balance - Beginning	4,384,054	-	8,885,924	-	13,269,978
Reserved Funds	(1,726,461)	-	-	-	(1,726,461)
Fund Balance - Ending	\$ 867,593	\$ -	\$ 8,890,924	\$ 500	\$ 9,759,017