



## MEMORANDUM

**To:** Mayor and City Council

**From:** Kim Tiehen, Director of Strategic Financial Engagement

**Date:** September 24, 2024

**Reference:** Consider approval of an Ordinance amending Ordinance No. 2023-1599, the budget for Fiscal Year October 1, 2023, through September 30, 2024; and authorizing the Mayor to sign.

**2040:** Foundation: Sustainable Government

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### **Introduction:**

This budget amendment is being brought forward to reflect changes in expenditures that have been brought before City Council during the fiscal year and changes in revenues to reflect actual outcomes.

### **Analysis:**

#### General Fund

General Fund Revenues are being increased \$5,374,625 to reflect actual revenue from various Community Experiences programs, building permits, court fines, and interest earnings. General Fund expenditures are being amended \$1,000,000 to reflect the transfer to the Infrastructure Maintenance Fund for the citywide striping contract with Road Master approved by Council on May 14, 2024.

#### CRDC Debt Service Fund

Revenues are being increased to reflect actual interest earnings.

#### FEMA Fund

Revenues are being increased to reflect actual interest earnings.

#### Grant Fund #2

Expenditures are being amended for costs associated with the Coppell Fire Department's Texas Intrastate Fire Mutual Aid System (TIFMAS) Deployment. A request for reimbursement is submitted to the Texas A&M Forest Service. Revenues are being amended for the reimbursement amount received during fiscal year 2024.

#### ARPA Grant Fund

Revenues are being amended to recognize actual interest earnings and recognition of grant revenue earned. Expenditures are being amended for ARPA projects approved by Council such as the storm debris cleanup, residential rehab grants, carpet at various buildings, ROW inspector line locator, message boards, mobile command vehicle, thermal imaging cameras, fire extinguisher training system, shade canopy at Wagon Wheel Field 6, various pieces of equipment for Parks Operations and Public Works, Magnolia Trail Project, and Wagon Wheel Tennis and Pickleball Center feasibility study.

#### Hotel Occupancy Tax Fund

Revenues are being increased to reflect actual hotel occupancy tax and interest earnings received.

#### Municipal Drainage District Fund

Revenues are being increased to reflect actual stormwater fees and interest earnings received. Expenditures are being amended to reflect the cost of design services for the drainage study for Northlake Woodlands subdivision approved by Council on May 14, 2024.

#### Rolling Oaks Memorial Cemetery

Revenues are being amended to reflect actual revenues.

#### Donations Special Revenue Fund

Revenues are being increased to reflect actual donations to the Police and Parks departments. Expenditures are being amended for the purchase of items in accordance with the restricted use as specified by the donor. For example, the purchase of memorial benches, a pickleball machine for Wagon Wheel Tennis & Pickleball Center, and exploration of a green room and break room at the Arts Center.

#### Public Education Fund

Expenditures are being increased to reflect the purchase of recycle coach software which is an expenditure consistent with the restricted use of funds received by this special revenue fund.

#### CRDC - Special Revenue

Revenues are being increased to reflect actual interest earnings.

#### Tree Preservation Fund

Revenues are being increased to reflect actual tree preservation fees and interest earnings received.

#### Police Special Revenue Fund

Revenues are being amended to reflect actual interest earnings, donations, and forfeitures received.

#### Crime Prevention Fund

Revenues are being increased to reflect actual interest earnings.

#### Municipal Court Special Revenue Fund

Revenues are being increased to reflect actual interest earnings and court fines received. Expenditures are being increased to reflect the AV system project approved on June 11, 2024, and a redesign of the judge's bench. Both are expenditures consistent with the restricted use of funds received by this special revenue fund.

#### Child Safety Fund

Revenues are being increased to reflect actual interest earnings and child safety fees received.

#### Red Light Fund

Revenues are being increased to reflect actual interest earnings

#### PEG Fund

Revenues are being increased to reflect actual interest earnings and franchise fees received.

#### E-911 Fund

Revenues are being increased to reflect actual interest earnings and a E-911 grant received on behalf of NTECC. Expenditures are being amended to reflect the disbursement of the grant to NTECC.

### Infrastructure Maintenance Fund

Revenues are being increased to reflect actual interest earnings and a transfer from the General Fund to this fund to pay for the citywide striping contract with Road Master approved by Council on May 14, 2024, and the cost of the remodel of 500 Southwestern approved by Council on December 12, 2023. Expenditures are being amended to reflect the cost of both the citywide striping project and the remodel of 500 Southwestern.

### Water and Sewer Fund

Revenues are being amended to reflect actual interest earnings, water sales, and sewer sales.

### Water and Sewer Infrastructure Fund

Revenues are being increased to reflect actual interest earnings and to recognize the payment from Trinity River Authority (TRA) for the prior year true-up. Each year, TRA compares budget to actual and either requests a payment or reimburses participating entities based on that analysis.

### Self-Funded Health Fund

Revenues are being increased to reflect actual interest earnings. Expenditures are being increased to cover actual medical claims of participants, the contribution to the Other Post-employment Benefit Trust Fund, and the cost of a benefits consultant approved by Council on April 9, 2024.

### Capital Replacement Fund

Revenues are being increased to reflect actual interest earnings and the receipt of auction proceeds from the sale of various city vehicles. Expenditures are being increased for the purchase of vehicles approved by Council on May 28, 2024.

### Enterprise Solutions Replacement Fund

Revenues are being increased to reflect actual interest earnings.

### **Benefit to the Community:**

Updating the budget to match actual outcomes and items approved by Council throughout the year provides financial transparency to the community.

### **Legal Review:**

The agenda item was reviewed by the City Attorney.

### **Fiscal Impact:**

See Ordinance for fiscal impact for each fund.

### **Recommendation:**

The Strategic Financial Engagement Department recommends approval of this agenda item.