

Budget Workshop
June 23, 2025
6:30pm or Immediately following the CCPD Meeting
City of Coppell City Hall
Second Floor Conference Room
Agenda

- I. Citizens' Appearance
- II. Service Organization Presentations
 - 1. Coppell Chamber of Commerce
 - 2. Carson's Village
 - 3. Coppell High School Band Booster Club
 - 4. Denton County My Health My Resources (MHMR) Center
 - 5. Coppell Historical Museum
- III. Special Revenue Funds
- IV. Water Sewer Fund

Service Organizations Funding Management Process Addendum

Service Organization Sub-Committee: Jim Walker, Biju Mathew, Don Carroll

April 23, 2024

Background

With the charge being to recommend proposed changes to Council's existing service organization guidance (dated 2016), here are the items to be addressed:

1. Criteria for which service organization (SO) needs to have a formal presentation of their application to Council
2. Monitoring requirements for each SO after the grant has been awarded
 - a. Quality of financial statements submitted (audited vs Form 990)
 - b. Frequency of financial statements
 - c. Frequency of quarterly reports
 - d. Allowing the initial grant application package to suffice for the length of the grant
 - e. Removing the requirement to keep grant funds in a separate account
 - f. Expenditure summary of items funded by City grant

Recommendations

Below are the concerns of the subcommittee along with the recommendations on each of the items and associated rationale.

1. Criteria for presentations: The initial application package will have sufficient information for existing SO to justify the request and will be reviewed by Council. For prudence, new requests or large material increases should be presented to Council.
 - a. Any presentation should be succinct and limited to 10 minutes.
 - b. Council reserves the right to request a presentation on any application.

New/Existing SO	Amount of Request	Inc/Decr Request	Presentation
new	any	n/a	yes
existing	any	equal or decrease	no
existing	≤ \$20,000	increase	no
existing	> \$20,000	increase < 50%	no
existing	> \$20,000	increase > 50%	yes

2. Monitoring requirements after a grant is awarded:
 - a. An audited annual financial statement is requested, if available. In the absence of an audited statement, the Form 990 submitted to the IRS will be sufficient. The larger SO will already have an audited statement but smaller SO cannot afford the expense of an audit. They do have to certify to the IRS their financial activity and position which will be sufficient.
 - b. No financial information required after the awarding of a standard grant used for normal operating expenses of the SO. These are one-year contracts, and a fresh contract is executed each year. The interim financial information is not helpful for standard operating expense grants and additional burden for the SO and city staff. In the case a portion of a grant is for a specific purpose/capital expenditure/etc. (non-

normal operating expense), the contract can require (if deemed necessary by Council) that portion of the grant to be paid only after the specific expense is incurred and sufficient receipts are presented to the city for reimbursement.

- c. Quarterly status reports not required. For grants awarded for normal operating expenses, quarterly status reports are not helpful and additional burden for the SO and city staff. Again, the exception would be for specific purpose grants as prescribed in item (b) above.
- d. Initial application package in vast majority of cases should suffice for the length of the one-year contract. A blanket clause can be included in the contract that reserves the City's right to request and receive any supporting financial information during the term of the contract. This will alleviate excess burden on the SO and city staff for information that is not helpful. Reserving the right to request information at any time will cover the city in the rare case a specific circumstance requires additional due diligence.
- e. Remove requirement for city funds to be held in a separate deposit account. Adds additional burden and expense on the SO (especially smaller SO), is difficult to enforce and does not provide material risk mitigation for the city.
- f. Included in the annual grant application package will be a summary of how the SO expended the previous year's grant funds. The summary will be notarized by an appropriate representative of the SO. This summary will provide documentation to the city of how the SO utilized the previous year's grant funds. This will allow Council additional information pertaining to previous year's grant in consideration of the new request.

The justification for the recommendations are:

- 1. the city receives a thorough initial application package
- 2. the contracts are all one year in length
- 3. some of the existing requirements place additional burden on the SO and city staff
- 4. interim information currently collected is not helpful
- 5. the city reserves the right to request information in the interim if warranted

Service Organizations Funding Management Process

Service Organization Sub-Committee: Marvin Franklin, Wes Mays, Nancy Yingling
August 30, 2016

Background

The funding process in recent years has been largely guided by the attached materials (“Missions and Funding Framework”), created to provide both Council and Staff with increased clarity and funding discipline regarding these organizations and their role with respect to our various community missions.

The material contains:

- 1) Community Mission Statements
- 2) Service Organizations funding framework in four specific quadrants, characterized by mission: Critical Social Services, Arts & Culture, Partnerships, and Special Interests (the “4th Quadrant”)

The 4th quadrant was designed to be a “gauntlet” of sorts where Council could discuss, preliminarily vet and ultimately allow/disallow new applicant participation in the process for budget consideration. At the time, it was thought that while new groups would apply annually, they would be vetted before being allowed to move forward in the process. The objective was to stay consistent with our Missions, firmly discourage “program creep” and reduce time waste.

The above referenced ad hoc committee was organized to recommend to Council approaches to improve our process for evaluating new service organization applicants and provide staff with guidance and support going forward.

The Process Problem and Associated Issues

First: Council has largely failed to implement the “4th quadrant” discipline originally intended. This has resulted in various groups seeking funding which either: a) wastes time, b) offer services which are not consistent with the mission, c) fall short of meaningful community impact or are otherwise illogical, or any combination of the aforementioned.

Second: Without sufficient guidance, staff has had no choice but to take all applications and allow them to go through the process.

Third: The subject of Service Organizations and fundings would seem to represent an appropriate opportunity to discuss the issue of Council “self-policing” and internal/external influences on decision-making.

Recommendations and Areas of Discussion

Preliminary Review:

It is recommended that any new applicant (not previously funded) would be preliminarily reviewed at a work session scheduled by staff to determine whether the applicant should be considered

during our Annual Budget Meeting regarding Service Organization fundings. If positive interest is shown by Council, then the applicant would be scheduled to present at the Budget meeting. There is no guarantee, however, that such group would ultimately be funded, only the permission to present. If necessary, a “go/no go” checklist containing fundamental threshold criteria (broader community service/benefit, degree of community enhancement, increased quality of life or imaging provided and so on) could easily be created as a guide for the preliminary review.

Organizations seeking funding outside the spirit of our Service Organization Mission Statements should be discouraged. These would include, but not be limited to, funding of scholarships or grants of any kind, funding viewed as being politically preferenced, funding viewed as “buying” community influence or support, funding that negatively impacts our community image, funding to those representing a narrow community segment, as opposed to broad, or funding targeted toward a sole individual.

Applicants should be made aware that high levels of prudence, selectivity and cost/benefit evaluation by Council are intended to stay consistent with our Mission Framework and discourage “program creep.”

Empower Staff:

It is recommended that previously approved Service Organizations with funding levels of \$10,000 or less would not be required to present during the Annual Budget meeting. Those groups would be considered “recurring,” added to the budgeted numbers by the City Manager, and be consistent with prior year funding levels. In the event that any of the approved organizations seek an increase over prior year funding levels, then such organization would need to present their request to Council during the Annual Budget Meeting. If such increase is a one-time request, then funding would ultimately revert back to funding levels prior to the one-time increase.

It would be staff’s responsibility to inform Council of anything that might cause Council to reconsider funding the approved organizations (mission issues, things harmful to our community image, service impact on our community, financial issues, etc.).

Discussion Regarding Influence and Self-Policing:

In discussing our decision-making process, the committee noted that Council members have done a good job of recusing themselves from situations that may involve conflicts of interests. The sub-committee believes that it is appropriate to discuss the Council’s involvement with service organizations and the impact that it can have on Council discussions, decision making, and staff. Questions:

1. To what extent are Council members and staff involved with the service organization? Volunteers, Board members, Members, Donors, etc.
2. Should those activities be revealed to Council and staff?
3. Which areas of our involvement lend themselves to some level of scrutiny and individual restraint?
4. Should any of us recuse ourselves from discussions and/or voting regarding the funding of organizations in which we are involved?

Discussion

MISSIONS AND FUNDING FRAMEWORK

I. Critical Social Service Needs

“Our residents, on occasion, experience significant challenges as victims of crime, economic hardship, physical frailties or emergencies. Local agencies meet these needs more efficiently and more effectively than the City of Coppell otherwise could.”

II. Arts & Culture

“Cultural and arts enhance the quality of life in Coppell and help establish a strong sense of community. The City of Coppell prefers to become a sponsor for performances and arts groups through financial and in-kind support.”

III. Partnerships

“Partnering with school, civic, and community organizations enable the city to maximize its services and programs while minimizing costs. The City of Coppell prefers partnering opportunities as an effective approach to achieving multiple objectives contained within its longer term strategic plan, currently Coppell 2030.”

IV. Special Interests

“Funding requests to address the needs of narrower segment of the Coppell community will be considered occasionally. The City of Coppell recognizes that these segments will require higher levels of prudence, selectivity, and cost/benefit evaluation.”

Funding Needs

Critical Social Service Needs:

Family Place
Metrocrest Services (merged with Senior Adult Services)
Children's Advocacy Center
Christian Community Action
Metrocrest Family Services
Coppell Family YMCA
Metrocrest Community Clinic

Benefit: Meets community needs that otherwise would either 1) have detrimental impact on the Community or 2) would force the City to render some service level that it either cannot or would rather not provide.

Capitalization: Capital

Mechanism: Capital Allocation

Funding Wants

Arts & Culture:

Coppell Community Choral
Ballet Ensemble of Texas
~~Texas Creative Arts~~
Coppell Historical Society
Theater Coppell*
Old Coppell Theater Site
Waggin' Tail Dog Park
Coppell Special Olympics
Coppell High School Band

Benefit: Amenities for special interests, sponsorship/branding opportunities, community spirit

Capitalization: Capital, Sponsorships

Mechanism: Capital Allocation, Sponsorships, Facilities/Land

Hybrid: Funding Needs/Wants

Partnerships:

Coppell Chamber of Commerce
CISD
Economic Development Projects/Programs
Sports Association
Health & Wellness Initiatives
Coppell Nature Park*
Old Coppell/Main Street*

Benefit: Revenues, Jobs, Economic Prosperity, Community Welfare and wellness

Capitalization: Capital, Matching Funds, Bonds, Incentives/Goals

Mechanism: Capital Allocation, Contractual, Infrastructure, Credit Enhancement

Examples: Hard Eight, Container Store, Old Coppell, Artificial Turf Co-Funding*, Kid Country*, Biodiversity Center*

Funding Wants/Needs

Special Interests:

~~Coppell Copperheads Baseball*~~
~~Launchability (Special Care & Career Services)~~
~~Texas Scottish Rite Hospital for Children~~
~~The Warren Center~~
~~Jha'Kyrie Nixon Scholarship Fund~~

Benefit: Amenities for Special Interests, Sponsorship/Branding Opportunities

Capitalization: Capital, Matching Funds, Bonds

Mechanism: Capital Allocation, Infrastructure, Sponsorship

*Matched Funding/Land or Facilities Contribution

Service and Arts Organizations Funding Requests							
GENERAL FUND							
	Allocated	Allocated	Allocated	Requested	Council Recommended	% Increase or Decrease	
Organization	22-23	23-24	24-25	25-26	25-26		Notes
Assistance League of Coppell	\$ 2,500.00	\$ 5,000.00	\$ 7,500.00	\$ 7,500.00		0%	Last presented 07-2023
Carson's Village	\$ -	\$ -	\$ -	\$ 3,700.00		N/A	First request FY26
Children's Advocacy Center/Denton County	\$ 4,675.00	\$ 8,896.00	\$ 6,116.00	\$ 3,840.00		-37%	Last presented 07-2023; Request decrease of \$2,276
Christian Community Action	\$ 15,000.00	\$ 20,000.00	\$ 25,000.00	\$ 30,000.00		25%	Last presented 07-2023; Request increase of \$5,000
Coppell Chamber of Commerce	\$ 45,500.00	\$ 45,500.00	\$ 45,500.00	\$ 45,500.00		0%	Last presented 06-2020; No request increase
Coppell High School Band Booster Club	\$ -	\$ -	\$ -	\$ 46,625.00		N/A	Last request in 2015
Coppell Special Olympics	\$ -	\$ -	\$ 15,000.00	\$ 12,500.00		-17%	Last presented 07-2024; Request decreasing by \$2,500
Friends of Coppell Nature Park	\$ -	\$ 15,000.00	\$ -	\$ -		N/A	No request in FY25 & FY26
Denton County My Health My Resources (MHMR) Center	\$ -	\$ -	\$ -	\$ 1,800.00		N/A	First request FY26
Love Thy Neighbor	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00		0%	Last presented 07-2024; No request increase
Metrocrest Services	\$135,000.00	\$135,000.00	\$135,000.00	\$196,625.00		46%	Last presented 07-2022; Request increase of \$61,625
Woven Community Clinic (FKA Metrocrest Community Clinic)	\$ 6,500.00	\$ 6,500.00	\$ 15,000.00	\$ 15,000.00		0%	Last presented 07-2024; Did not apply for FY26; No request increase: **Application was submitted past the deadline**
YMCA	\$ 30,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00		0%	Last presented 07-2021; No request increase
Total	\$239,175.00	\$255,896.00	\$272,116.00	\$386,090.00			
Presentation Guidelines (per 8/30/16 memo & updated 04/23/2024)							
New applicants							
Amount of the request is above \$20,000, and the increase is more than 50% from previous years' allocation							
					New	\$52,125.00	
					Total Orgs.	12	

Service and Arts Organizations Funding Requests							
HOTEL OCCUPANCY TAX (HOT) FUND							
	Allocated	Allocated	Allocated	Requested	Council Recommended	% Increase or Decrease	
Organization	22-23	23-24	24-25	25-26	25-26		Notes
Ballet Ensemble of Texas	\$ -	\$ 10,000.00	\$ 15,000.00	\$ 20,000.00		33%	Last presented 07-2019; Request increase of \$5,000
Coppell Arts Center Foundation	\$ -	\$ -	\$ 20,000.00	\$ 25,000.00		25%	Last presented 07-2024; Qualifies for HOT funding; Request increase of \$5,000
Coppell Arts Council	\$ 27,000.00	\$ 27,000.00	\$ 25,200.00	\$ 25,200.00		0%	Last presented 07-2023; Qualifies for HOT funding; No request increase.
Coppell Community Chorale	\$ 9,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00		0%	Last presented 07-2023; Qualifies for HOT funding; No request increase
Coppell Community Orchestra	\$ 18,000.00	\$ 13,500.00	\$ 10,500.00	\$ 10,500.00		0%	Last presented 07-2023; Qualifies for HOT funding; No request increase
Coppell Community Theatre	\$ -	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00		0%	Last presented 07-2023; Qualifies for HOT funding; No request increase
Coppell Historical Society	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -		0%	Last presented 07-2024; Qualifies for HOT funding; Did not apply for FY26
Coppell Historical Museum	\$ 107,197.00	\$ 117,000.00	\$ 50,000.00	\$ 130,000.00		160%	Last presented 07-2024; Request increasing by \$80,000; Qualifies for HOT funding
Total	\$171,197.00	\$202,500.00	\$155,700.00	\$235,700.00			
Presentation Guidelines (per 8/30/16 memo & updated 04/23/2024)							
New applicants							
Amount of the request is above \$20,000, and the increase is more than 50% from previous years' allocation							
					New	\$0.00	
					Total Orgs.	7	

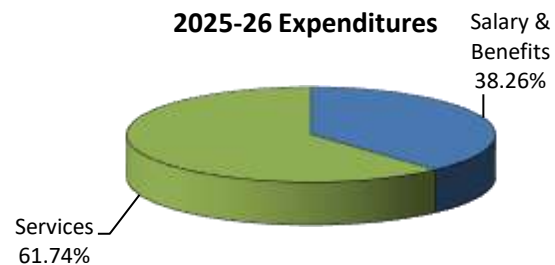
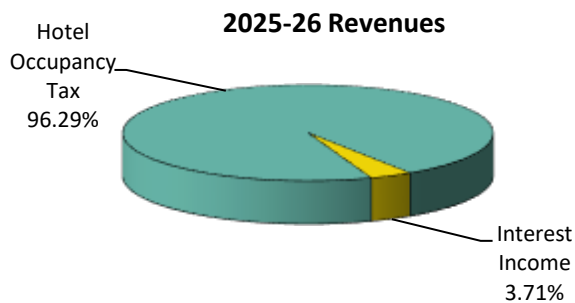
Hotel Occupancy Tax Special Revenue Fund

The Hotel Occupancy Tax special revenue fund is restricted to the promotion of tourism and the convention/hotel industry. Revenues come from a 7% tax levy on the cost of the lodging. The City will retain the taxes received for hotels in accordance with their agreements and all short-term rentals during FY2026. The expenditures budgeted are for qualifying service organization funding. In addition, two full-time Arts Center marketing positions will be funded from this Fund.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Hotel Occupancy Tax	\$ 1,328,317	\$ 1,263,196	\$ 1,263,196	\$ 1,266,737
Economic Development	(333,422)	(567,885)	(567,885)	(509,799)
Interest Income	81,340	12,510	12,510	29,150
Misc. Income	868	0	0	0
Total Revenues	<u>\$ 1,077,103</u>	<u>\$ 707,821</u>	<u>\$ 707,821</u>	<u>\$ 786,088</u>
Salary & Benefits	\$ 173,727	\$ 184,248	\$ 184,248	\$ 209,657
Services	642,659	609,412	609,412	338,300
Total Expenditures	<u>\$ 816,386</u>	<u>\$ 793,660</u>	<u>\$ 793,660</u>	<u>\$ 547,957</u>
Net	260,717	(85,839)	(85,839)	238,131

Fund Balance

Beginning Balance	<u>\$ 1,344,210</u>	<u>\$ 1,604,927</u>	<u>\$ 1,604,927</u>	<u>\$ 1,519,088</u>
Ending Balance	<u>\$ 1,604,927</u>	<u>\$ 1,519,088</u>	<u>\$ 1,519,088</u>	<u>\$ 1,757,219</u>



Hotel/Motel Tax
Projections

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Totals	
Revenue:												
Taxes Collected++	\$ 227,353.13	\$ 307,848.77	\$ 366,044.78	\$ 348,718.91	\$ 412,930.75	\$ 934,764.03	\$1,237,563.46	\$1,328,317.30	\$ 1,263,196.00	\$ 1,266,737.00	\$ 7,693,474.13	\$ 7,896,734.53
Interest/Prior/Misc Income	116.31	1,272.97	2,565.14	1,153.72	1,740.00	3,217.98	53,310.84	82,208.48	28,525.00	29,149.96	203,260.40	
Taxes Rebated	(72,244.44)	(307,848.77)	(318,647.30)	(123,549.41)	(85,699.83)	(316,757.33)	(532,872.66)	(333,421.84)	(567,885.00)	(509,799.00)	(3,168,725.58)	
Net Revenues	\$ 155,225.00	\$ 1,272.97	\$ 49,962.62	\$ 226,323.22	\$ 328,970.92	\$ 621,224.68	\$ 758,001.64	\$1,077,103.94	\$ 723,836.00	\$ 786,087.96	\$ 4,728,008.95	
Projected Uses for:												
Arts	\$ -	\$ 20,500.00	\$ -	\$ 3,400.00	\$ 21,600.00	\$ 57,300.00	\$ 92,095.70	\$ 75,500.00	\$ 95,700.00	\$ 98,571.00	\$ 464,666.70	
Historic	0.00	0.00	0.00	0.00	10,000.00	\$ 10,000.00	117,196.50	127,000.00	140,000.00	144,200.00	548,396.50	
Advertising	0.00	0.00	0.00	0.00		\$ 165,000.00	299,679.09	613,885.59	635,566.00	654,632.98	2,368,763.66	
Total Projected Uses	\$ -	\$ 20,500.00	\$ -	\$ 3,400.00	\$ 31,600.00	\$ 232,300.00	\$ 508,971.29	\$ 816,385.59	\$ 871,266.00	\$ 897,403.98	\$ 3,381,826.86	
Fund Balance at Year End	\$ 155,225.00	\$ 135,997.97	\$ 185,960.59	\$ 408,883.81	\$ 706,254.73	\$ 1,095,179.41	\$1,344,209.76	\$1,604,928.11	\$ 1,457,498.11	\$ 1,346,182.09	\$ 1,346,182.09	
	Allocation	Spent	Balance									
Undesignated	\$ 3,819,193.24	\$ (3,168,725.58)	\$ 650,467.66									
Arts - no more than 15%, percent using is 8%	615,477.93	(464,666.70)	150,811.23									
Historical - no more than 50% - use 10%	769,347.41	(548,396.50)	220,950.91									
Convention/Visitor Information Center	0.00	0.00	0.00									
Facilitating Convention Registration	0.00	0.00	0.00									
Promoting Sporting Events	0.00	0.00	0.00									
Enhancing Sports Facilities	0.00	0.00	0.00									
Transportation System for Tourists	0.00	0.00	0.00									
Directional Signage	0.00	0.00	0.00									
Advertising - not less than 14.29% use 35%	2,692,715.95	(2,368,763.66)	323,952.29									
Balance	\$ 7,896,734.53	\$ (6,550,552.44)	\$1,346,182.09									

NOTES:
Percentages are no more than with exception of Advertising - see note below.
All categories have specific requirements that must be met to qualify.

For advertising, the Tax Code 351.103 (2) states NOT LESS than the amount of revenue received by the municipality from the tax at a rate of 1% of the cost of the room.
Since Coppel's HOT rate is 7%, the amount that to be spent on advertising/promoting cannot be less than 1/7 or 14.29%.

++ Projections are based on Projections provided by the hotels to Mindi. the taxes rebated are based on the revenue projects provided and the rebate agreements.

"Projected Uses for is based on historical requests."

Municipal Drainage Utility District (DUD)

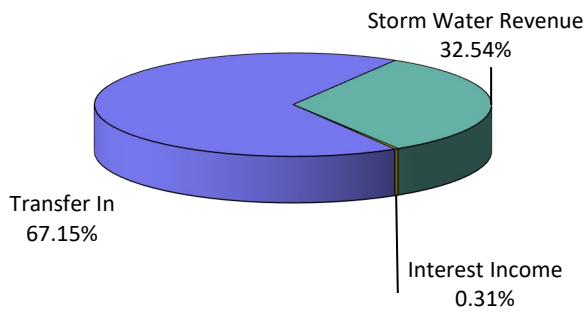
The Municipal Drainage Utility District is a special revenue fund restricted for stormwater control development and creek maintenance. Revenues come from a standard fee on residential utility bills and a sliding scale for commercial utility bills. Expenditures for FY2026 include North Texas Council of Governments programs, street sweeping, erosion control, a rate study and creek mowing. Plans for the Arbor Brook Channel and Andy Brown West Bank Stabilization construction are included in the FY2026 expenditures. There are currently three positions recorded in DUD: Stormwater Specialist, 50% of the salary for the Assistant Director of Public Works, and 25% of the salary for a Construction Inspector.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Storm Water Revenue	\$ 2,665,199	\$ 2,250,048	\$ 2,250,048	\$ 2,665,199
Interest Income	140,065	25,000	25,000	25,000
Transfer In	0	0	0	5,500,000
Total Revenues	<u>\$ 2,805,264</u>	<u>\$ 2,275,048</u>	<u>\$ 2,275,048</u>	<u>\$ 8,190,199</u>
Salary & Benefits	\$ 157,694	\$ 218,589	\$ 219,089	\$ 217,291
Supplies	0	3,700	3,750	3,700
Maintenance	248,279	309,000	375,431	439,000
Services	212,843	874,267	1,212,888	924,267
Capital Outlay	149,054	2,000,000	2,054,160	4,100,000
Total Expenditures	<u>\$ 767,870</u>	<u>\$ 3,405,556</u>	<u>\$ 3,865,319</u>	<u>\$ 5,684,258</u>
Net	2,037,394	(1,130,508)	(1,590,271)	2,505,941

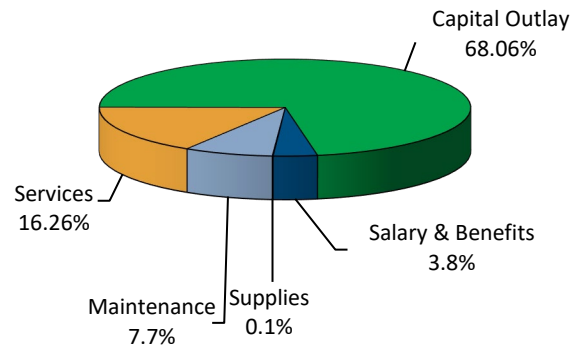
Fund Balance

Beginning Balance	<u>\$ 2,591,466</u>	<u>\$ 4,628,860</u>	<u>\$ 4,628,860</u>	<u>\$ 3,038,589</u>
Ending Balance	<u>\$ 4,628,860</u>	<u>\$ 3,498,352</u>	<u>\$ 3,038,589</u>	<u>\$ 5,544,530</u>

2025-26 Revenues



2025-26 Expenditures



Donations Special Revenue Fund

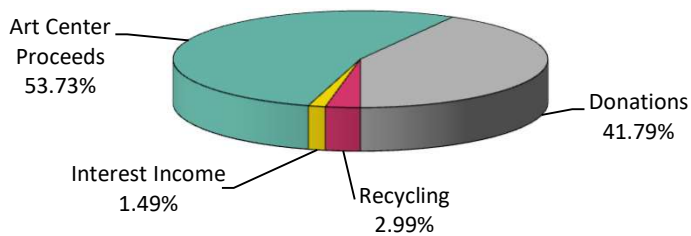
The Donations special revenue fund accounts for any donations the City receives. Revenues come from a variety of donors. Expenditures are identified when donation revenue is available, and a use is identified. In FY2026, only costs to spay and neuter animals at the City's shelter are budgeted.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Recycling	\$ 0	\$ 500	\$ 500	\$ 500
Interest Income	8,042	250	250	250
Art Center Proceeds	0	9,000	9,000	9,000
Donations-Parks	27,365	0	0	0
Donations-Library	884	500	500	500
Donations-Senior Center	0	2,500	2,500	2,500
Donations-Animal Services	9,738	3,000	3,000	3,000
Donations-Fire	0	1,000	1,000	1,000
Total Revenues	<u>\$ 46,029</u>	<u>\$ 16,750</u>	<u>\$ 16,750</u>	<u>\$ 16,750</u>
Library	\$ 27,146	\$ 0	\$ 2,067	\$ 0
Animal Services	75	6,000	6,000	6,000
BioDiversity	580	0	0	0
Community Experiences	40,222	0	26,874	0
Total Expenditures	<u>\$ 68,023</u>	<u>\$ 6,000</u>	<u>\$ 34,941</u>	<u>\$ 6,000</u>
Net	(21,994)	10,750	(18,191)	10,750

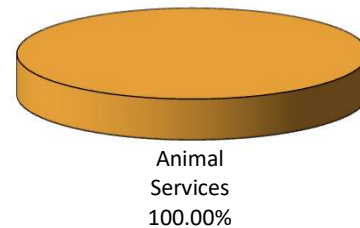
Fund Balance

Beginning Balance	<u>\$ 294,264</u>	<u>\$ 272,270</u>	<u>\$ 272,270</u>	<u>\$ 254,079</u>
Ending Balance	<u>\$ 272,270</u>	<u>\$ 283,020</u>	<u>\$ 254,079</u>	<u>\$ 264,829</u>

2025-26 Revenues



2025-26 Expenditures



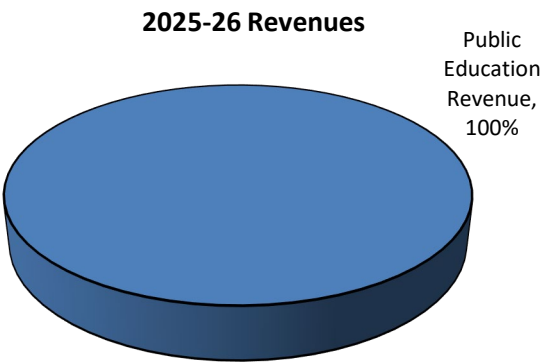
Public Education Special Revenue Fund

The Public Education special revenue fund is a restricted fund. Revenues comes from a a \$0.10 fee charged on every refuse bill. There are no expenditures recorded for FY26.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Public Education Revenue	\$ 14,345	\$ 15,000	\$ 15,000	\$ 15,000
Total Revenue	<u>\$ 14,345</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
Services	\$ 12,150	\$ 0	\$ 26,247	\$ 0
Total Expenditure	<u>\$ 12,150</u>	<u>\$ 0</u>	<u>\$ 26,247</u>	<u>\$ 0</u>
Net	2,195	15,000	(11,247)	15,000

Fund Balance

Beginning Balance	\$ 74,287	\$ 76,482	\$ 76,482	\$ 65,235
Ending Balance	<u>\$ 76,482</u>	<u>\$ 91,482</u>	<u>\$ 65,235</u>	<u>\$ 80,235</u>



2025-26 Expenditures

No budgeted expenditures for FY 25-26

Tree Preservation Special Revenue Fund

The Tree Preservation special revenue fund is restricted to use for tree preservation. Revenues come from tree reparations paid by developers. The only expenditures budgeted in FY2026 are for routine tree removal and trimming.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Tree Preservation Fee	\$ 1,865,510	\$ 0	\$ 0	\$ 0
Interest Income	21,212	0	0	0
Total Revenues	<u>\$ 1,886,722</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Services	\$ 135,377	\$ 100,000	\$ 110,811	\$ 175,000
Total Expenditures	<u>\$ 135,377</u>	<u>\$ 100,000</u>	<u>\$ 110,811</u>	<u>\$ 175,000</u>
Net	1,751,345	(100,000)	(110,811)	(175,000)

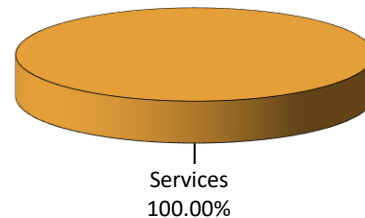
Fund Balance

Beginning Balance	\$ <u>426,520</u>	\$ <u>2,177,865</u>	\$ <u>2,177,865</u>	\$ <u>2,067,054</u>
Ending Balance	\$ <u>2,177,865</u>	\$ <u>2,077,865</u>	\$ <u>2,067,054</u>	\$ <u>1,892,054</u>

2025-26 Revenues

No budgeted revenues for
FY 25-26

2025-26 Expenditures



Police Special Revenue Fund

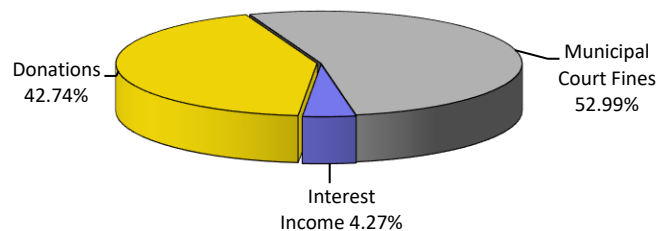
The Police special revenue fund is a restricted fund used for public safety. Revenues come from forfeitures, seizures, grants, and donations. Expenditures for FY2026 include training, supplies, Honor Guard, Explorer program training, and National Night Out programs.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Interest Income	\$ 10,156	\$ 500	\$ 500	\$ 500
Donations	27,000	5,000	5,000	5,000
Municipal Court Fines	10,870	6,200	6,200	6,200
Forfeitures	184,505	0	0	0
Total Revenues	<u>\$ 232,531</u>	<u>\$ 11,700</u>	<u>\$ 11,700</u>	<u>\$ 11,700</u>
Supplies	\$ 16,388	\$ 29,500	\$ 38,645	\$ 30,500
Services	44,223	49,800	49,800	47,800
Total Expenditures	<u>\$ 60,611</u>	<u>\$ 79,300</u>	<u>\$ 88,445</u>	<u>\$ 78,300</u>
Net	171,920	(67,600)	(76,745)	(66,600)

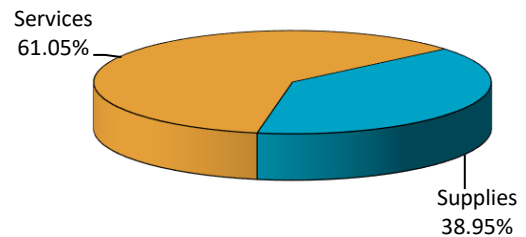
Fund Balance

Beginning Balance	\$ <u>357,887</u>	\$ <u>529,807</u>	\$ <u>529,807</u>	\$ <u>453,062</u>
Ending Balance	\$ <u>529,807</u>	\$ <u>462,207</u>	\$ <u>453,062</u>	\$ <u>386,462</u>

2025-26 Revenues



2025-26 Expenditures



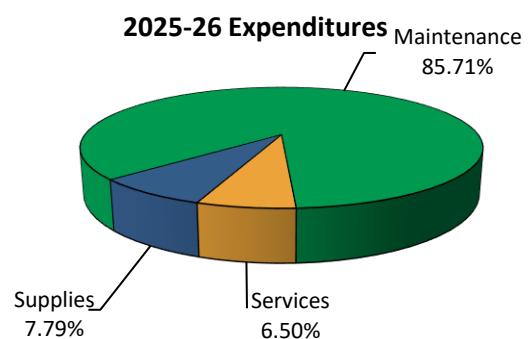
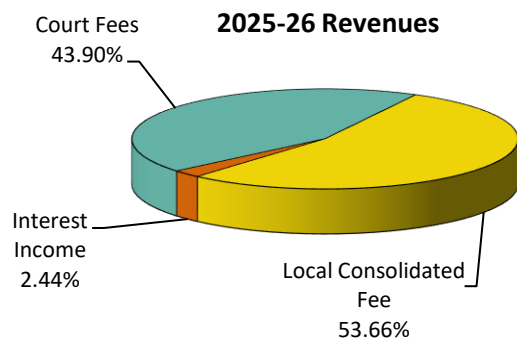
Municipal Court Security Special Revenue Fund

The Municipal Court Security special revenue fund is a restricted fund for providing security services or improvements for buildings housing a municipal court. Revenues come from \$3 per violation. The expenditures budgeted in FY2026 include maintenance and service of existing equipment and the replacement of a Marshal's body armor.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Court Fees	\$ 337	\$ 9,000	\$ 9,000	\$ 9,000
Local Consolidated Fee	24,614	11,000	11,000	11,000
Interest Income	21,730	500	500	500
Total Revenues	<u>\$ 46,681</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>
Supplies	\$ 2,356	\$ 1,200	\$ 0	\$ 1,200
Maintenance	2,177	5,000	7,200	13,200
Services	17,620	1,000	90,745	1,000
Total Expenditures	<u>\$ 22,153</u>	<u>\$ 7,200</u>	<u>\$ 97,945</u>	<u>\$ 15,400</u>
Net	24,528	13,300	(77,445)	5,100

Fund Balance

Beginning Balance	<u>\$ 421,682</u>	<u>\$ 446,210</u>	<u>\$ 446,210</u>	<u>\$ 368,765</u>
Ending Balance	<u>\$ 446,210</u>	<u>\$ 459,510</u>	<u>\$ 368,765</u>	<u>\$ 373,865</u>



Local Youth Diversion Fund Special Revenue Fund

The Local Youth Diversion special revenue fund is a restricted fund used to prevent juvenile truancy. Revenues come from a \$5 fee added to court costs for fine-only misdemeanors. The budgeted expenditures in FY2026 are 25% of the Local Youth Diversion's personnel costs, training, and administrative services fee. In FY2022, the General Fund started charging administrative services fees to the LYD for services rendered.

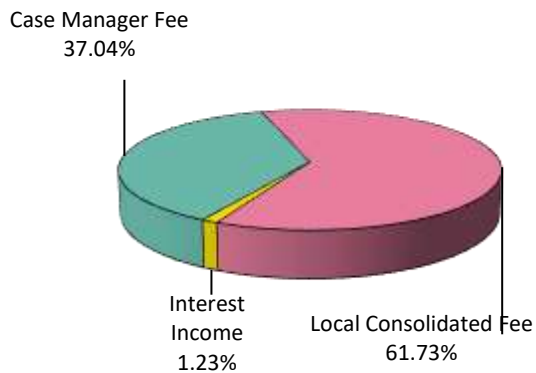
NOTE: This fund was formerly called the Juvenile Case Manager/Truancy Prevention Special Revenue Fund and was renamed due to the Texas Youth Diversion and Early Intervention Act that went into effect on January 1, 2025 via H.B. 1386.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Case Manager Fee	\$ 657	\$ 15,000	\$ 15,000	\$ 15,000
Local Consolidated Fee	25,111	25,000	25,000	25,000
Interest Income	19,251	500	500	500
Total Revenues	<u>\$ 45,019</u>	<u>\$ 40,500</u>	<u>\$ 40,500</u>	<u>\$ 40,500</u>
Salary & Benefits	\$ 18,477	\$ 21,608	\$ 21,608	\$ 22,334
Services	910	3,200	3,200	3,200
Total Expenditures	<u>\$ 19,387</u>	<u>\$ 24,808</u>	<u>\$ 24,808</u>	<u>\$ 25,534</u>
Net	25,632	15,692	15,692	14,966

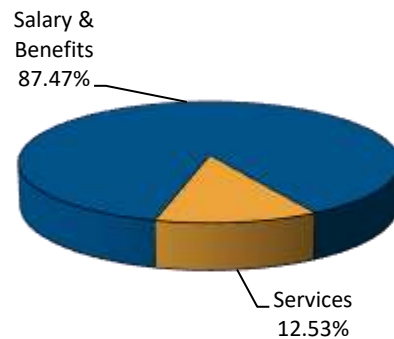
Fund Balance

Beginning Balance	<u>\$ 361,776</u>	<u>\$ 387,408</u>	<u>\$ 387,408</u>	<u>\$ 403,100</u>
Ending Balance	<u>\$ 387,408</u>	<u>\$ 403,100</u>	<u>\$ 403,100</u>	<u>\$ 418,066</u>

2025-26 Revenues



2025-26 Expenditures



Child Safety Special Revenue Fund

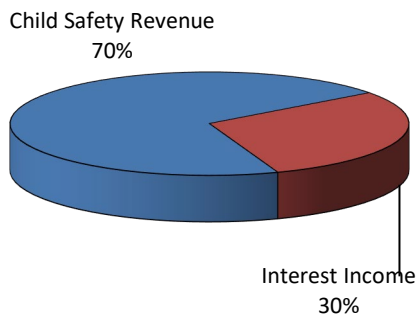
The Child Safety special revenue fund provided funding for Police Department programs that enhanced child safety, health, or nutrition. The revenue source was \$25 per ticket issued in a school zone. Expenditures in FY2026 will be for the red ribbon program.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Child Safety Revenue	\$ 49,410	\$ 23,750	\$ 23,750	\$ 23,750
Interest Income	13,977	10,000	10,000	10,000
Total Revenues	<u>\$ 63,387</u>	<u>\$ 33,750</u>	<u>\$ 33,750</u>	<u>\$ 33,750</u>
Supplies	\$ 0	\$ 2,500	\$ 4,983	\$ 30,000
Total Expenditures	<u>\$ 0</u>	<u>\$ 2,500</u>	<u>\$ 4,983</u>	<u>\$ 30,000</u>
Net	63,387	31,250	28,767	3,750

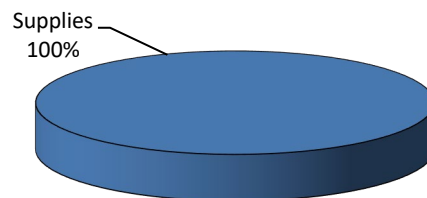
Fund Balance

Beginning Balance	<u>\$ 290,350</u>	<u>\$ 353,737</u>	<u>\$ 353,737</u>	<u>\$ 382,504</u>
Ending Balance	<u>\$ 353,737</u>	<u>\$ 384,987</u>	<u>\$ 382,504</u>	<u>\$ 386,254</u>

2025-26 Revenues



2025-26 Expenditures



Municipal Court Technology Special Revenue Fund

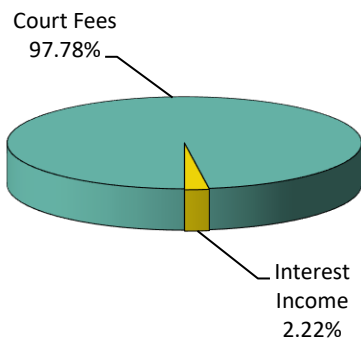
The Municipal Court Technology special revenue fund is restricted to use for technology for the Court.
Revenues come from \$3 per violation. There are no budgeted expenditures for FY2026.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Court Fees	\$ 449	\$ 22,000	\$ 22,000	\$ 22,000
Local Consolidated Fee	20,085	0	0	0
Interest Income	0	500	500	500
Total Revenues	<u>\$ 20,534</u>	<u>\$ 22,500</u>	<u>\$ 22,500</u>	<u>\$ 22,500</u>
Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net	20,534	22,500	22,500	22,500

Fund Balance

Beginning Balance	<u>\$ 48,637</u>	<u>\$ 69,171</u>	<u>\$ 69,171</u>	<u>\$ 91,671</u>
Ending Balance	<u>\$ 69,171</u>	<u>\$ 91,671</u>	<u>\$ 91,671</u>	<u>\$ 114,171</u>

2025-26 Revenues



2025-26 Expenditures

No budgeted expenditures for
FY 25-26

Judicial Efficiency Special Revenue Fund

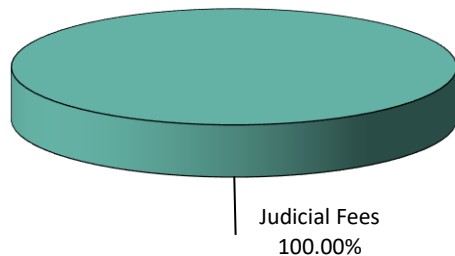
The Judicial Efficiency special revenue fund is a restricted fund used to improve the efficiency of the administration of justice. Revenues come from \$0.60 per \$6 non-ordinance violation, with the remaining \$5.40 remitted to the State. There are no budgeted expenditures for FY2026.

Description	Actual 2022-24	Adopted 2023-25	FY 25 Budget Amended	FY 26 Budget Proposed
Judicial Fees	\$ 66	\$ 4,500	\$ 4,500	\$ 4,500
Total Revenues	<u>\$ 66</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>
Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net	66	4,500	4,500	4,500

Fund Balance

Beginning Balance	\$ 19,350	\$ 19,416	\$ 19,416	\$ 23,916
Ending Balance	<u>\$ 19,416</u>	<u>\$ 23,916</u>	<u>\$ 23,916</u>	<u>\$ 28,416</u>

2025-26 Revenues



2025-26 Expenditures

No budgeted expenditures for
FY 25-26

Red Light Enforcement Special Revenue Fund

The Red Light Enforcement special revenue fund is restricted for traffic and signal enforcement or improvements and pedestrian safety. The program was discontinued by the State Legislature during FY2019. The remaining fund balance was spent on qualifying purchases beginning in FY2020 in order to close the fund. There will be no budgeted revenues or expenditures in FY2026.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Interest Income	\$ 10,853	\$ 1,500	\$ 1,500	\$ 0
Total Revenues	<u>\$ 10,853</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 0</u>
Capital	\$ 152,066	\$ 0	\$ 0	\$ 0
Total Expenditures	<u>\$ 152,066</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net	(141,213)	1,500	1,500	0

Fund Balance

Beginning Balance	\$ 206,613	\$ 65,400	\$ 65,400	\$ 66,900
Ending Balance	<u>\$ 65,400</u>	<u>\$ 66,900</u>	<u>\$ 66,900</u>	<u>\$ 66,900</u>

2025-26 Revenues

No budgeted revenues for
FY 25-26

2025-26 Expenditures

No budgeted expenditures for
FY 25-26

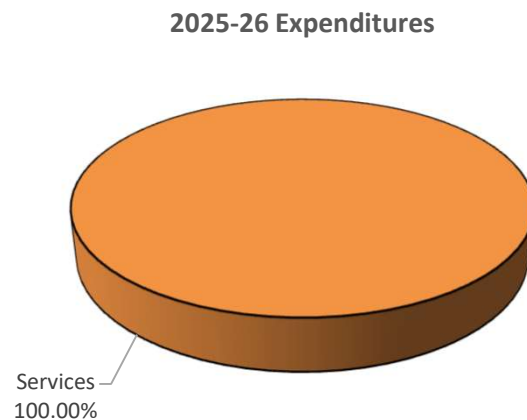
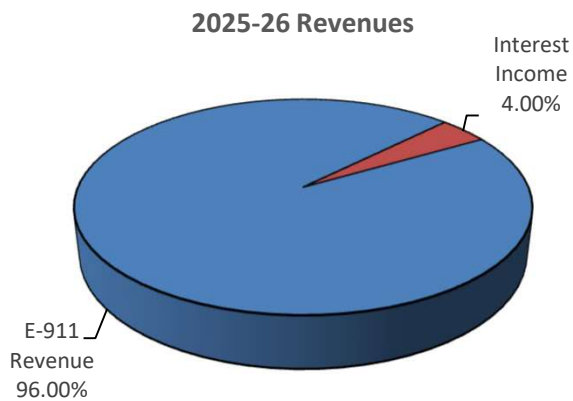
E911 Special Revenue Fund

The E911 special revenue fund is a restricted fund used for 9-1-1 emergency communications. Revenue comes from a monthly \$0.50 service fee collected by telecommunication providers for each local exchange access line. The expenses for FY2026 are due to the ICS annual maintenance agreement, portable radio replacements, and 9-1-1 phone fees. Beginning FY22, E911 revenue and related expenditures were accounted for outside the General Fund. The amount that was shown in the General Fund's restricted for public safety fund balance is now being recorded in this special revenue fund.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
E-911 Revenue	\$ 583,515	\$ 351,750	\$ 351,750	\$ 351,750
Interest Income	16,861	15,000	15,000	15,000
Total Revenue	<u>\$ 600,376</u>	<u>\$ 366,750</u>	<u>\$ 366,750</u>	<u>\$ 366,750</u>
Services	\$ 384,812	\$ 584,350	\$ 584,350	\$ 924,350
Total Expenditure	<u>\$ 384,812</u>	<u>\$ 584,350</u>	<u>\$ 584,350</u>	<u>\$ 924,350</u>
Net	215,564	(217,600)	(217,600)	(557,600)

Fund Balance

Beginning Balance	\$ <u>1,440,631</u>	\$ <u>1,656,195</u>	\$ <u>1,656,195</u>	\$ <u>1,438,595</u>
Ending Balance	\$ <u>1,656,195</u>	\$ <u>1,438,595</u>	\$ <u>1,438,595</u>	\$ <u>880,995</u>



Public, Educational and Governmental Channel Special Revenue Fund

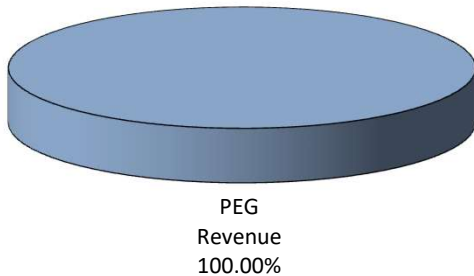
The PEG special revenue fund is a restricted fund used to operate the public-access channels. Revenue comes from a 1% cable video service provider fee charged on every cable video bill. There are no budgeted expenditures for FY2026. Beginning FY22, PEG revenue and related expenditures are accounted for outside the General Fund. The amount that was shown in the General Fund's fund balance as restricted for PEG funds, is now being recorded in this special revenue fund.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
PEG Revenue	\$ 52,494	\$ 65,325	\$ 65,325	\$ 65,325
Interest Income	27,595	0	0	0
Total Revenues	<u>\$ 80,089</u>	<u>\$ 65,325</u>	<u>\$ 65,325</u>	<u>\$ 65,325</u>
Services	\$ 19,903	\$ 0	\$ 561	\$ 0
Capital Outlay	<u>10,541</u>	<u>200,000</u>	<u>224,628</u>	<u>0</u>
Total Expenditures	<u>\$ 30,444</u>	<u>\$ 200,000</u>	<u>\$ 225,189</u>	<u>\$ 0</u>
Net	49,645	(134,675)	(159,864)	65,325

Fund Balance

Beginning Balance	\$ <u>812,779</u>	\$ <u>862,424</u>	\$ <u>862,424</u>	\$ <u>702,560</u>
Ending Balance	\$ <u>862,424</u>	\$ <u>727,749</u>	\$ <u>702,560</u>	\$ <u>767,885</u>

2025-26 Revenues



2025-26 Expenditures

No budgeted expenditures for
FY 25-26

Infrastructure Maintenance Fund (IMF)

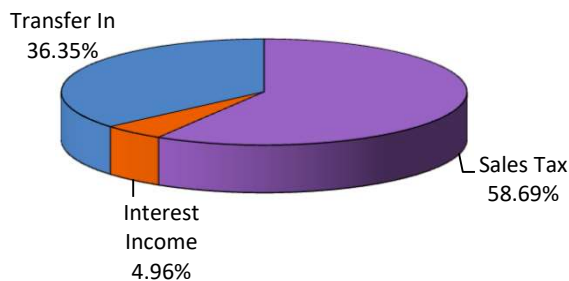
The Infrastructure Maintenance Fund is a restricted fund used for the maintenance of the City's infrastructure. Revenues come from the voter-authorized ¼ cents sales tax and transfers from the General Fund. Expenditures for FY2026 include ongoing street system maintenance: including alley and sidewalk repairs, pavement/parking lot markings and improvements, ADA improvements, traffic signal maintenance, scheduled painting, flooring, roof replacement, and maintenance at City facilities. The IMF also funds one full-time construction inspector and 25% of the salary of a second construction inspector. In FY2022, General Fund started charging administrative services to the IMF for services rendered.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Sales Tax	\$ 6,203,646	\$ 3,944,872	\$ 3,944,872	\$ 4,142,116
Sales Tax Recovery	121,732	0	0	0
Interest Income	1,640,444	350,000	350,000	350,000
Transfer In	4,293,113	32,767,900	32,767,900	2,566,000
Misc. Income	0	0	0	0
Total Revenues	<u>\$ 12,258,935</u>	<u>\$ 37,062,772</u>	<u>\$ 37,062,772</u>	<u>\$ 7,058,116</u>
Salary & Benefits	\$ 28,634	\$ 170,253	\$ 170,253	\$ 176,515
Maintenance	4,057,245	2,651,000	4,666,185	3,566,000
Services	232,257	138,574	227,498	138,574
Capital Outlay	64,893	5,500,000	5,748,490	3,000,000
Total Expenditures	<u>\$ 4,383,029</u>	<u>\$ 8,459,827</u>	<u>\$ 10,812,426</u>	<u>\$ 6,881,089</u>
Net	7,875,906	28,602,945	26,250,346	177,027

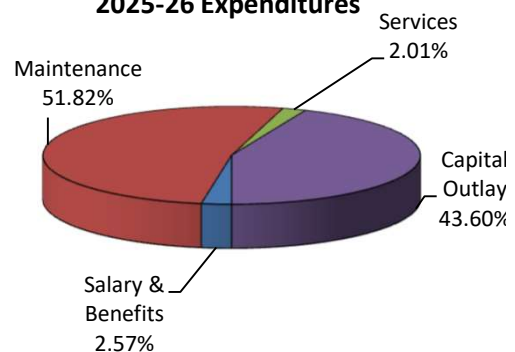
Fund Balance

Beginning Balance	<u>\$ 27,549,762</u>	<u>\$ 35,425,668</u>	<u>\$ 35,425,668</u>	<u>\$ 61,676,014</u>
Ending Balance	<u>\$ 35,425,668</u>	<u>\$ 64,028,613</u>	<u>\$ 61,676,014</u>	<u>\$ 61,853,041</u>

2025-26 Revenues



2025-26 Expenditures



Mission

The Rolling Oaks Memorial Cemetery, which opened in FY2009 and operates as part of the Community Experiences Department, facilitates burial, memorial, and related services.

Authorized Personnel

Position/Title	Pay Grade	23-24	24-25	25-26
Cemetery Manager	20	1	1	1
Assistant Cemetery Manager	12	1	1	1
Senior Administrative Assistant	9	1	1	1
Total		<u>3</u>	<u>3</u>	<u>3</u>

FY2026 Key Goals & 2040 Pillars Supported

Rolling Oaks Memorial Cemetery development to significantly increase capacity and meet the needs of the community.

Continue marketing and cooperative efforts with local organizations to fulfill the diverse needs of the population.

**Performance Measures**

	21-22	22-23	23-24	24-25	25-26
Niches:					
	92	73	80	80	50
New Monument/Memorial Items:					
	174	122	40	100	50
Burial Rights:					
	268	216	220	200	120

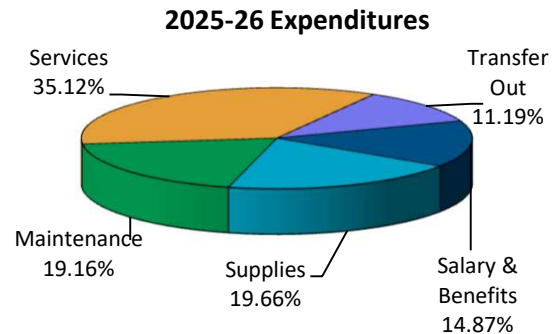
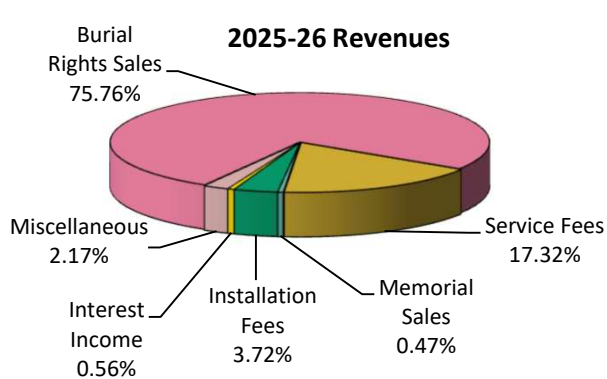
Rolling Oaks Memorial Cemetery

The Rolling Oaks Memorial Cemetery special revenue fund is a restricted fund used for the operation and maintenance of the municipal cemetery. Revenues are from sales of burial rights, less the 15% required to fund the perpetual care fund. Expenditures for FY2026 include personnel, services rendered, supplies and maintenance for the grounds, and costs associated with the purchase of memorial items and interments. In FY2022, General Fund started charging administrative services to the ROMC for services rendered.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Burial Rights Sales	\$ 808,538	\$ 1,357,468	\$ 1,357,468	\$ 1,627,900
Service Fees	204,276	285,000	285,000	372,150
Memorial Sales	762,492	320,000	320,000	10,000
Installation Fees	382,020	100,000	100,000	80,000
Interest Income	32,392	30,000	30,000	12,000
Miscellaneous	61,020	46,667	46,667	46,667
Total Revenues	<u>\$ 2,250,738</u>	<u>\$ 2,139,135</u>	<u>\$ 2,139,135</u>	<u>\$ 2,148,717</u>
Salary & Benefits	\$ 265,612	\$ 327,450	\$ 327,450	\$ 332,392
Supplies	232,218	439,000	516,715	439,500
Maintenance	163,103	467,000	490,698	428,352
Services	604,430	760,376	831,923	784,876
Transfer Out	250,000	250,000	250,000	250,000
Total Expenditures	<u>\$ 1,515,363</u>	<u>\$ 2,243,826</u>	<u>\$ 2,416,786</u>	<u>\$ 2,235,120</u>
Net	735,375	(104,691)	(277,651)	(86,403)

Fund Balance

Beginning Balance	<u>\$ 920,681</u>	<u>\$ 1,656,056</u>	<u>\$ 1,656,056</u>	<u>\$ 1,378,405</u>
Ending Balance	<u>\$ 1,656,056</u>	<u>\$ 1,551,365</u>	<u>\$ 1,378,405</u>	<u>\$ 1,292,002</u>



Recreation Development Corporation Debt Service Fund

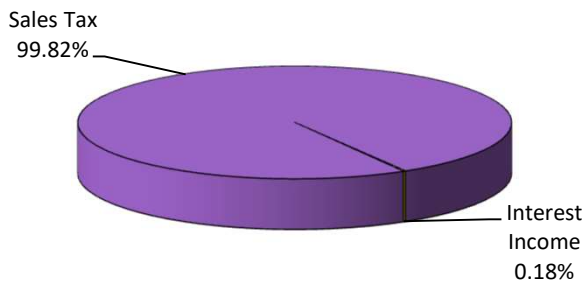
The Coppell Recreation Development Corporation Debt Service Fund is to account for the payment of principal and interest on the City's CRDC debt. Revenues are from the CRDC ½ cents sales tax and only the minimum necessary to pay the debt obligations. Expenditures for FY2026 are only the scheduled debt payments.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Sales Tax	\$ 3,334,144	\$ 3,331,394	\$ 3,331,394	\$ 3,329,144
Interest Income	101,672	6,000	6,000	6,000
Total Revenues	<u>\$ 3,435,816</u>	<u>\$ 3,337,394</u>	<u>\$ 3,337,394</u>	<u>\$ 3,335,144</u>
Services	\$ 2,245,711	\$ 2,247,719	\$ 2,247,719	\$ 2,246,719
Transfer	1,089,425	1,089,675	1,089,675	1,088,425
Total Expenditures	<u>\$ 3,335,136</u>	<u>\$ 3,337,394</u>	<u>\$ 3,337,394</u>	<u>\$ 3,335,144</u>
Net	100,680	0	0	0

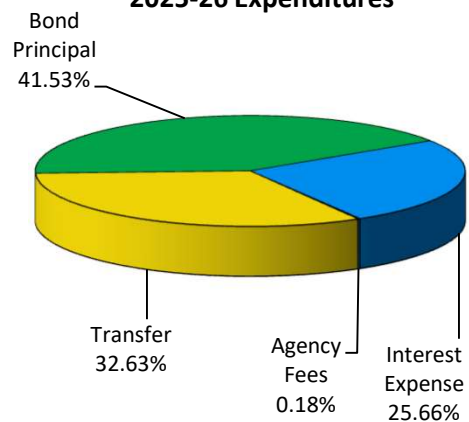
Fund Balance

Beginning Balance	<u>\$ 162,039</u>	<u>\$ 262,719</u>	<u>\$ 262,719</u>	<u>\$ 262,719</u>
Ending Balance	<u>\$ 262,719</u>	<u>\$ 262,719</u>	<u>\$ 262,719</u>	<u>\$ 262,719</u>

2025-26 Revenues



2025-26 Expenditures



Coppell Recreation Development Corporation (CRDC)- Special Revenue Fund

The Coppell Recreation Development Corporation special revenue fund is a restricted fund used for improvements and maintenance of specific recreation facilities, trails, drainage, and streetscapes.

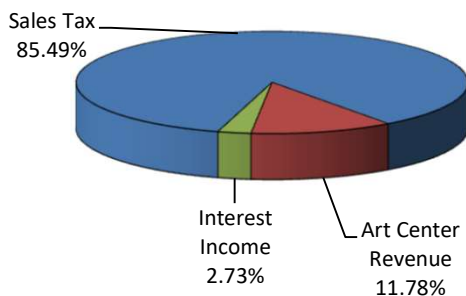
Revenues come from the expanded ½ cents sales tax re-authorized by voters in 2013. In FY2026, expenditures consist of improvements across the Parks and Recreation facilities, Art Center operations, and an administrative fee. In addition, CRDC will fund eleven full-time equivalent (FTE) staff positions and ten part-time non-benefit (PTNB) staff positions. In FY2022, General Fund started charging administrative services to the CRDC for services rendered.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Sales Tax	\$ 12,407,291	\$ 7,889,743	\$ 7,889,743	\$ 8,806,980
Dedicated for Debt Service	(3,334,144)	(3,331,394)	(3,331,394)	(3,329,144)
Sales Tax Recovery	243,467	0	0	0
Art Center Revenue	686,467	720,000	720,000	755,000
Interest Income	1,696,639	350,000	350,000	175,000
Misc. Income	85,304	0	0	0
Total Revenues	\$ 11,785,024	\$ 5,628,349	\$ 5,628,349	\$ 6,407,836
Salary & Benefits	\$ 1,042,917	\$ 1,430,853	\$ 1,430,853	\$ 1,295,900
Supplies	115,948	131,950	137,400	146,850
Maintenance	353,689	205,000	205,000	1,146,000
Services	1,360,311	1,628,672	1,801,482	1,586,124
Capital Outlay	848,977	2,479,560	2,845,553	1,231,550
Transfer Out	0	3,461	3,461	3,461
Total Expenditures	\$ 3,721,842	\$ 5,879,496	\$ 6,423,749	\$ 5,409,885
Net	8,063,182	(251,147)	(795,400)	997,951

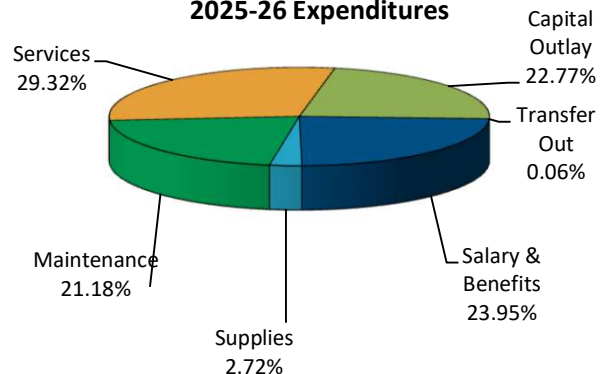
Fund Balance

Beginning Balance	\$ 26,591,604	\$ 34,654,786	\$ 34,654,786	\$ 33,859,386
Ending Balance	\$ 34,654,786	\$ 34,403,639	\$ 33,859,386	\$ 34,857,337

2025-26 Revenues



2025-26 Expenditures



Opioid Special Revenue Fund

The Opioid Special Revenue Fund is restricted to use for Opioid abatement. The City is exploring a media campaign to prevent opioid use which is a use listed in the " List of Opioid Remediation Uses," provided by the State of Texas. Funding is from a settlement between the Texas Attorney General's Office and companies that manufactured and distributed opioids. Additional, funding is anticipated. However, the timing of when the remaining funding will be received has not been provided by the State. There will be no budgeted revenues or expenditures in FY2026.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Miscellaneous	\$ 5,288	\$ 0	\$ 0	\$ 0
Total Revenues	<u>\$ 5,288</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Services	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net	5,288	0	0	0
Fund Balance				
Beginning Balance	<u>\$ 27,183</u>	<u>\$ 32,471</u>	<u>\$ 32,471</u>	<u>\$ 32,471</u>
Ending Balance	<u>\$ 32,471</u>	<u>\$ 32,471</u>	<u>\$ 32,471</u>	<u>\$ 32,471</u>

2025-26 Revenues

No budgeted revenues for
FY 25-26

2025-26 Expenditures

No budgeted expenditures for
FY 25-26

American Rescue Plan Act (ARPA) Special Revenue Fund

The ARPA (American Rescue Act) special revenue fund is a restricted fund whose eligible expenditures are outlined under the Coronavirus State and Local Fiscal Recover Funds (SLFRF). These funds are to be used to fight the pandemic and support families and businesses struggling with its public health and economic impacts, maintain vital public services amid declining revenues, and build a resilient recovery by making investments that support long-term growth and opportunity. Expenditures include grants to nonprofit organizations, building rehabilitations, various road maintenance, and park trail rehabilitations.

Description	Actual 2023-24	Adopted 2024-25	FY 25 Budget Amended	FY 26 Budget Proposed
Grant Revenue	\$ 1,508,677	\$ 0	\$ 0	\$ 0
Interest Income	176,828	0	0	0
Total Revenues	<u>\$ 1,685,505</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Supplies	\$ 10,980	\$ 0	\$ 46,416	\$ 0
Maintenance	184,807	0	62,085	0
Services	716,350	0	140,327	0
Capital	596,540	0	1,719,910	0
Total Expenditures	<u>\$ 1,508,677</u>	<u>\$ 0</u>	<u>\$ 1,968,738</u>	<u>\$ 0</u>
Net	176,828	0	(1,968,738)	0
Fund Balance				
Beginning Balance	<u>\$ 376,252</u>	<u>\$ 553,080</u>	<u>\$ 553,080</u>	<u>\$ (1,415,658)</u>
Ending Balance	<u>\$ 553,080</u>	<u>\$ 553,080</u>	<u>\$ (1,415,658)</u>	<u>\$ (1,415,658)</u>

2025-26 Revenues

No budgeted revenues for
FY 25-26

2025-26 Expenditures

No budgeted expenditures for
FY 25-26

* \$10,283,825.81 Total amount received in FY22
\$2,718,698 FY24 audited amount remaining