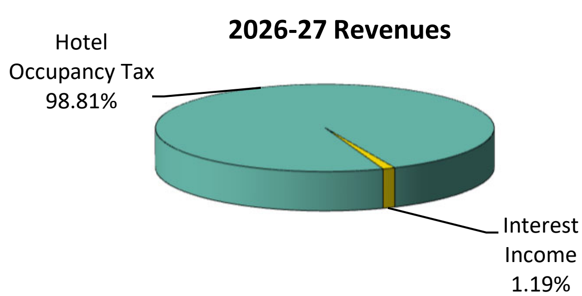
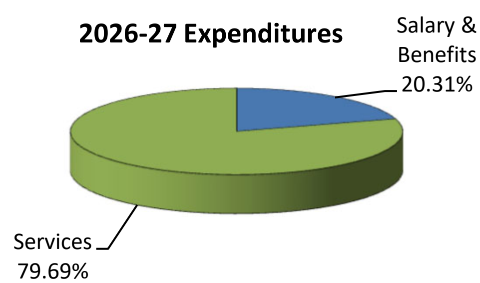
Hotel Occupancy Tax Special Revenue Fund

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 FY2027. The expenditures budgeted are for qualifying service organization funding, Discover Coppell Marketing Campaign, and Arts Center advertising. In addition, two full-time Arts Center marketing positions will be funded from this Fund.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Hotel Occupancy Tax	$ 1,463,838	$ 1,266,737	$ 1,266,737	$ 1,568,822
Economic Development	(160,949)	(509,799)	(509,799)	(490,215)
Interest Income	65,456	29,150	29,150	12,989
Misc. Income	278	0	0	0
Total Revenues	$ 1,368,623	$ 786,088	$ 786,088	$ 1,091,596
Salary & Benefits	$ 154,062	$ 209,657	$ 209,657	$ 190,535
Services	609,054	338,300	338,300	747,394
Total Expenditures	$ 763,116	$ 547,957	$ 547,957	$ 937,929
Net	605,507	238,131	238,131	153,667
Fund Balance				
Beginning Balance	$ 1,604,927	$ 2,210,434	$ 2,210,434	$ 2,448,565
Ending Balance	$ 2,210,434	$ 2,448,565	$ 2,448,565	$ 2,602,232

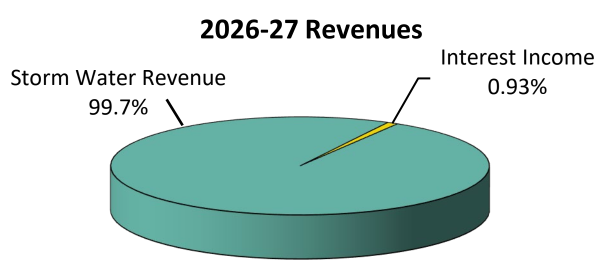


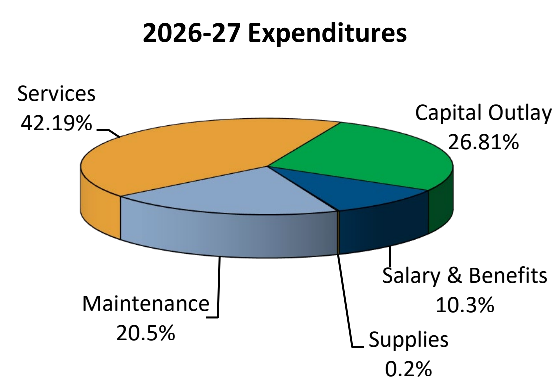


Municipal Drainage Utility District (DUD)

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 FY2027 include North Texas Council of Governments programs, street sweeping, erosion control and creek mowing. Capital plans include Winding Hollow drainage study, Grand Cove Estates Channel Stabilization and various Outfall/Headwall repairs. 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 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Storm Water Revenue	$ 2,613,959	$ 2,665,199	$ 2,665,199	$ 2,653,168
Interest Income	206,679	25,000	25,000	25,000
Transfer In	0	5,500,000	5,500,000	0
Total Revenues	$ 2,820,638	$ 8,190,199	$ 8,190,199	$ 2,678,168
Salary & Benefits	$ 207,627	$ 217,291	$ 217,791	$ 231,319
Supplies	2,320	3,700	4,936	3,700
Maintenance	118,140	439,000	642,798	459,000
Services	474,430	924,267	1,300,265	944,267
Capital Outlay	354,301	4,100,000	5,867,679	600,000
Total Expenditures	$ 1,156,818	$ 5,684,258	$ 8,033,469	$ 2,238,286
Net	1,663,820	2,505,941	156,730	439,882
Fund Balance				
Beginning Balance	$ 4,628,860	$ 6,292,680	$ 6,292,680	$ 6,449,410
Ending Balance	$ 6,292,680	$ 8,798,621	$ 6,449,410	$ 6,889,292

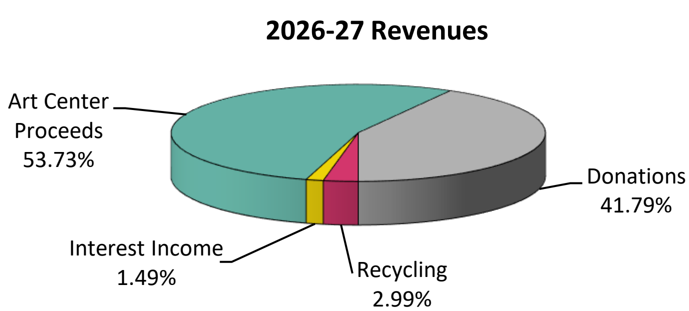


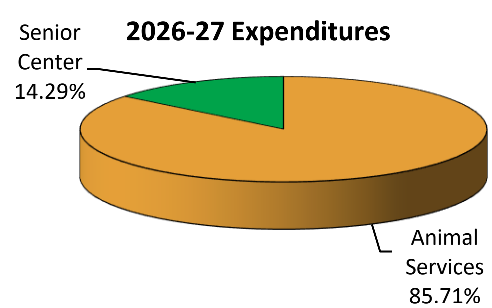


Donations Special Revenue Fund

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 FY2027, costs to spay and neuter animals at the City's shelter and supplies for the Senior Center are budgeted.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Recycling	$ 0	$ 500	$ 500	$ 500
Interest Income	6,655	250	250	250
Art Center Proceeds	0	9,000	9,000	9,000
Donations-Parks	10,546	0	0	0
Donations-Library	56	500	500	500
Donations-Senior Center	3,538	2,500	2,500	2,500
Donations-Animal Services	21,920	3,000	3,000	3,000
Donation-Police	1,001	0	0	0
Donations-Fire	0	1,000	1,000	1,000
Total Revenues	$ 43,716	$ 16,750	$ 16,750	$ 16,750
Library	$ 3,067	$ 0	$ 0	$ 0
Animal Services	3,358	6,000	6,000	6,000
Senior Center	358	0	0	1,000
Community Experiences	27,408	0	36,791	0
Total Expenditures	$ 34,191	$ 6,000	$ 42,791	$ 7,000
Net	9,525	10,750	(26,041)	9,750
Fund Balance				
Beginning Balance	$ 272,270	$ 281,795	$ 281,795	$ 255,754
Ending Balance	$ 281,795	$ 292,545	$ 255,754	$ 265,504



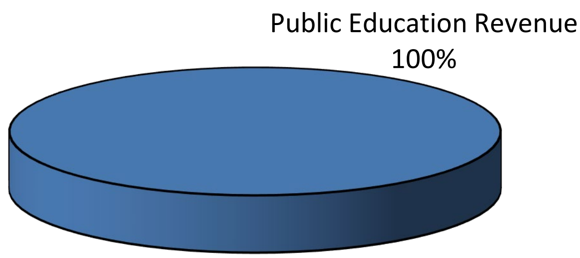


Public Education Special Revenue Fund

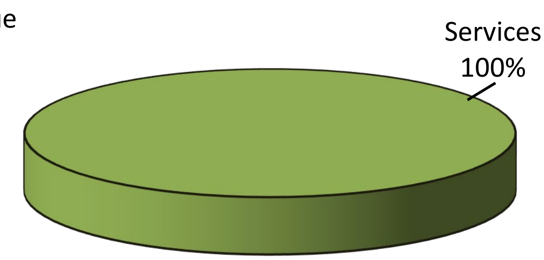
The Public Education special revenue fund is a restricted fund. Revenues comes from a $0.10 fee charged on every refuse bill. The expenditures recorded for FY27 are related to Postcard mailings for Citywide events.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Public Education Revenue	$ 14,349	$ 15,000	$ 15,000	$ 15,000
Total Revenue	$ 14,349	$ 15,000	$ 15,000	$ 15,000
Services	$ 12,782	$ 0	$ 13,465	$ 20,000
Total Expenditure	$ 12,782	$ 0	$ 13,465	$ 20,000
Net	1,567	15,000	1,535	(5,000)
Fund Balance				
Beginning Balance	$ 76,482	$ 78,049	$ 78,049	$ 79,584
Ending Balance	$ 78,049	$ 93,049	$ 79,584	$ 74,584

2026-27 Revenues



2026-27 Expenditures

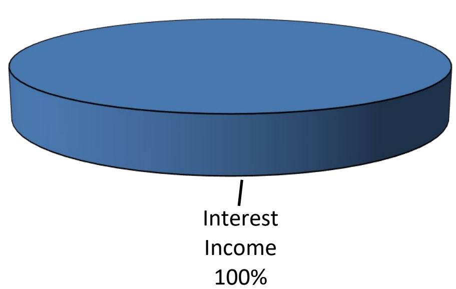


Tree Preservation Special Revenue Fund

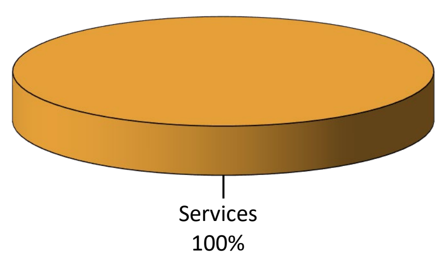
The Tree Preservation special revenue fund is restricted to use for tree preservation. Revenues come from tree reparations paid by developers. The only expenditures budgeted in FY2027 are for routine tree removal and trimming.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Tree Preservation Fee	$ 775,406	$ 0	$ 0	$ 0
Interest Income	112,368	0	0	50,000
Total Revenues	$ 887,774	$ 0	$ 0	$ 50,000
Services	$ 239,960	$ 175,000	$ 175,000	$ 200,000
Total Expenditures	$ 239,960	$ 175,000	$ 175,000	$ 200,000
Net	647,814	(175,000)	(175,000)	(150,000)
Fund Balance				
Beginning Balance	$ 2,177,865	$ 2,825,679	$ 2,825,679	$ 2,650,679
Ending Balance	$ 2,825,679	$ 2,650,679	$ 2,650,679	$ 2,500,679

2026-27 Revenues



2026-27 Expenditures

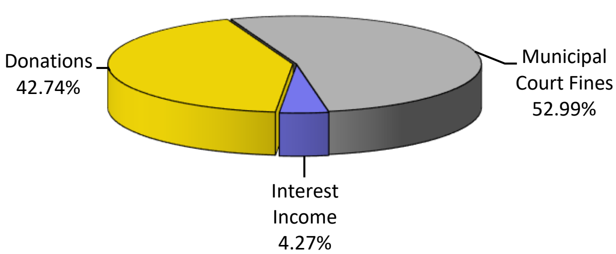


Police Special Revenue Fund

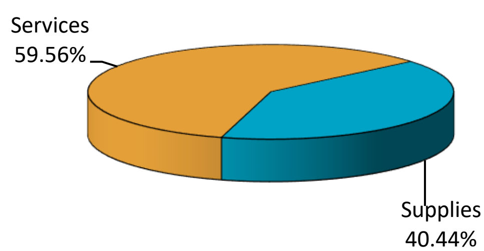
The Police special revenue fund is a restricted fund used for public safety. Revenues come from forfeitures, seizures, grants, and donations. Expenditures for FY2027 include training, supplies, Honor Guard, and Explorer program training.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Interest Income	$ 15,764	$ 500	$ 500	$ 500
Donations	0	5,000	5,000	5,000
Municipal Court Fines	10,993	6,200	6,200	6,200
Forfeitures	101,491	0	0	0
Total Revenues	$ 128,248	$ 11,700	$ 11,700	$ 11,700
Supplies	$ 34,158	$ 30,500	$ 38,084	$ 33,000
Services	55,923	47,800	43,383	48,600
Total Expenditures	$ 90,081	$ 78,300	$ 81,467	$ 81,600
Net	38,167	(66,600)	(69,767)	(69,900)
Fund Balance				
Beginning Balance	$ 529,807	$ 567,974	$ 567,974	$ 498,207
Ending Balance	$ 567,974	$ 501,374	$ 498,207	$ 428,307

2026-27 Revenues



2026-27 Expenditures

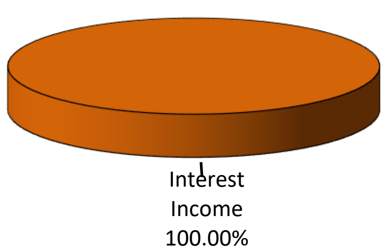


Municipal Court Security Special Revenue Fund

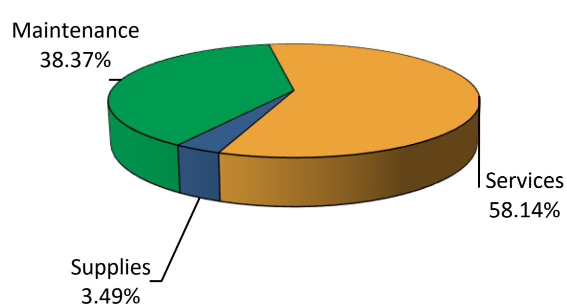
The Municipal Court Security special revenue fund is a restricted fund for providing security services or improvements for buildings housing a municipal court. Revenues come from $3 per violation. The expenditures budgeted in FY2027 include maintenance and service of existing equipment and the replacement of a Marshal's body armor.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Court Fees	$ 168	$ 9,000	$ 9,000	$ 0
Local Consolidated Fee	17,390	11,000	11,000	0
Interest Income	15,571	500	500	500
Total Revenues	$ 33,129	$ 20,500	$ 20,500	$ 500
Supplies	$ 0	$ 1,200	$ 1,200	$ 1,200
Maintenance	7,200	13,200	13,200	13,200
Services	90,745	1,000	6,880	20,000
Total Expenditures	$ 97,945	$ 15,400	$ 21,280	$ 34,400
Net	(64,816)	5,100	(780)	(33,900)
Fund Balance				
Beginning Balance	$ 446,210	$ 381,394	$ 381,394	$ 380,614
Ending Balance	$ 381,394	$ 386,494	$ 380,614	$ 346,714

2026-27 Revenues



2026-27 Expenditures



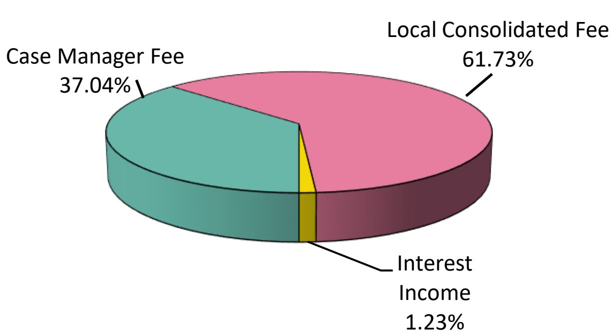
Local Youth Diversion Fund Special Revenue Fund

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 FY2027 consist of personnel costs, training, and an administrative services fee. This fund provides funding for 25% of the Local Youth Diversion personnel and training.

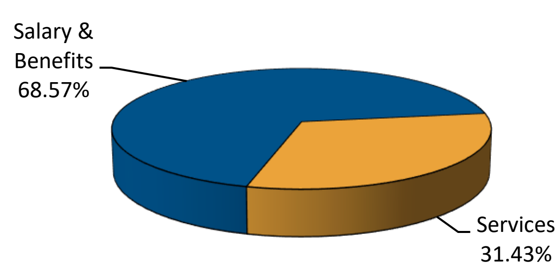
NOTE: This fund was formerly called the Juvenile Case Manager/Truancy Prevention Special Revenue Fund and was renamed due to the Texas Youth Diversion and Early Intervention Act that went into effect on January 1, 2025 via H.B. 1386.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Case Manager Fee	$ 325	$ 15,000	$ 15,000	$ 15,000
Local Consolidated Fee	17,745	25,000	25,000	25,000
Interest Income	17,162	500	500	500
LYD Admin. Fee	350	0	0	0
Total Revenues	$ 35,582	$ 40,500	$ 40,500	$ 40,500
Salary & Benefits	$ 10,069	$ 22,355	$ 22,355	$ 22,908
Services	1,813	3,168	3,168	10,500
Total Expenditures	$ 11,882	$ 25,523	$ 25,523	$ 33,408
Net	23,700	14,977	14,977	7,092
Fund Balance				
Beginning Balance	$ 387,408	$ 411,108	$ 411,108	$ 426,085
Ending Balance	$ 411,108	$ 426,085	$ 426,085	$ 433,177

2026-27 Revenues



2026-27 Expenditures

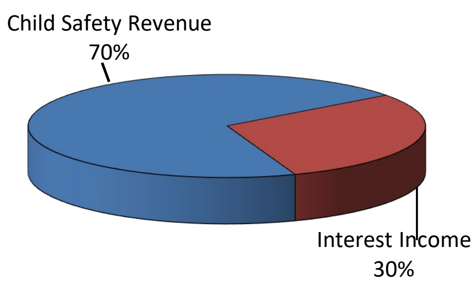


Child Safety Special Revenue Fund

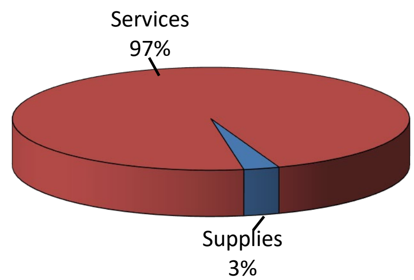
The Child Safety special revenue fund provided funding for Police Department programs that enhanced child safety, health, or nutrition. The revenue source is $25 per ticket issued in a school zone. Expenditures in FY2027 will be for the red ribbon program and CISD school crossing guards.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Child Safety Revenue	$ 57,857	$ 23,750	$ 23,750	$ 23,750
Interest Income	14,652	10,000	10,000	10,000
Total Revenues	$ 72,509	$ 33,750	$ 33,750	$ 33,750
Supplies	$ 2,483	$ 30,000	$ 30,000	$ 5,000
Services	0	0	0	167,000
Total Expenditures	$ 2,483	$ 30,000	$ 30,000	$ 172,000
Net	70,026	3,750	3,750	(138,250)
Fund Balance				
Beginning Balance	$ 353,737	$ 423,763	$ 423,763	$ 427,513
Ending Balance	$ 423,763	$ 427,513	$ 427,513	$ 289,263

2026-27 Revenues



2026-27 Expenditures

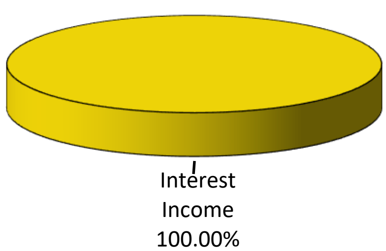


Municipal Court Technology Special Revenue Fund

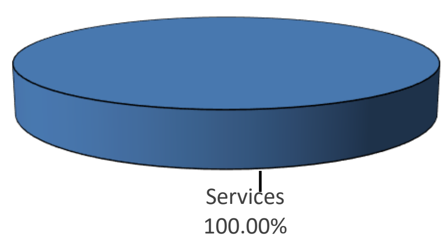
The Municipal Court Technology special revenue fund is restricted to use for technology for the Court. Revenues come from $3 per violation. In FY2027, only costs for miscellaneous technology needs are budgeted.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Court Fees	$ 224	$ 22,000	$ 22,000	$ 0
Local Consolidated Fee	14,196	0	0	0
Interest Income	0	500	500	500
Total Revenues	$ 14,420	$ 22,500	$ 22,500	$ 500
Services	$ 0	$ 0	$ 0	$ 10,000
Total Expenditures	$ 0	$ 0	$ 0	$ 10,000
Net	14,420	22,500	22,500	(9,500)
Fund Balance				
Beginning Balance	$ 69,171	$ 83,591	$ 83,591	$ 106,091
Ending Balance	$ 83,591	$ 106,091	$ 106,091	$ 96,591

2026-27 Revenues



2026-27 Expenditures

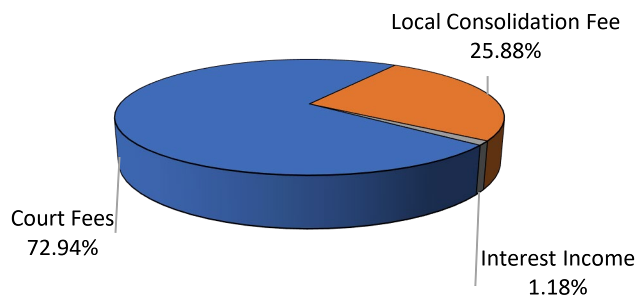


Consolidated Municipal Court Building and Security and Technology Fund

The Consolidated Municipal Court Building Security and Technology Fund was created by HB 1950. This legislation allows the City to combine court building security and court technology revenues into one consolidated fund on a going-forward basis, allowing the revenues to be used for either authorized purpose. HB 1950 does not change the restrictions on balances collected before the legislation became effective. The separate Municipal Court Building Security Fund and Municipal Court Technology Fund must remain in place until those balances are spent for their original authorized purposes. Revenues in the consolidated fund are restricted for municipal court technology, security services, or security improvements for buildings that house a municipal court. The revenues are generated from two fees that together total $8.90 per violation. There are no budgeted expenditures from this fund for FY 2027.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Court Fees	$ 0	$ 0	$ 0	$ 31,000
Local Consolidation Fee	0	0	0	11,000
Interest Income	0	0	0	500
Total Revenues	$ 0	$ 0	$ 0	$ 42,500
Supplies	$ 0	$ 0	$ 0	$ 0
Maintenance	0	0	0	0
Services	0	0	0	0
Total Expenditures	$ 0	$ 0	$ 0	$ 0
Net	0	0	0	42,500
Fund Balance				
Beginning Balance	$ 0	$ 0	$ 0	$ 0
Ending Balance	$ 0	$ 0	$ 0	$ 42,500

2026-27 Revenues



2026-27 Expenditures

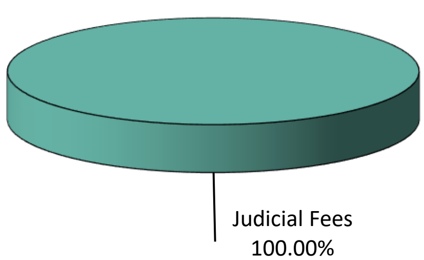
No budgeted expenditures for FY 26-27

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 FY2027.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Judicial Fees	$ 32	$ 4,500	$ 4,500	$ 4,500
Total Revenues	$ 32	$ 4,500	$ 4,500	$ 4,500
Capital Outlay	$ 0	$ 0	$ 0	$ 0
Total Expenditures	$ 0	$ 0	$ 0	$ 0
Net	32	4,500	4,500	4,500
Fund Balance				
Beginning Balance	$ 19,416	$ 19,448	$ 19,448	$ 23,948
Ending Balance	$ 19,448	$ 23,948	$ 23,948	$ 28,448

2026-27 Revenues



2026-27 Expenditures

No budgeted expenditures for FY 26-27

Red Light Enforcement Special Revenue Fund

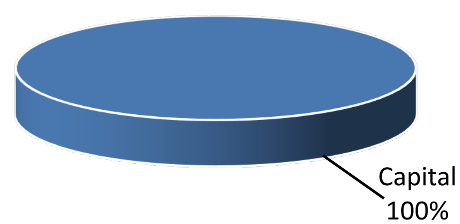
The Red Light Enforcement special revenue fund is restricted for traffic and signal enforcement or improvements and pedestrian safety. The program was discontinued by the State Legislature during FY2019. The remaining fund balance will be spent on qualifying purchases beginning in FY2020 in order to close the fund. Expenditures in FY2027 are related to E-Bikes and Radar Speed Trailer.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Interest Income	$ 2,201	$ 0	$ 0	$ 0
Total Revenues	$ 2,201	$ 0	$ 0	$ 0
Capital	$ 0	$ 0	$ 0	$ 34,245
Total Expenditures	$ 0	$ 0	$ 0	$ 34,245
Net	2,201	0	0	(34,245)
Fund Balance				
Beginning Balance	$ 65,400	$ 67,601	$ 67,601	$ 67,601
Ending Balance	$ 67,601	$ 67,601	$ 67,601	$ 33,356

2026-27 Revenues

No budgeted revenues for FY 26-27

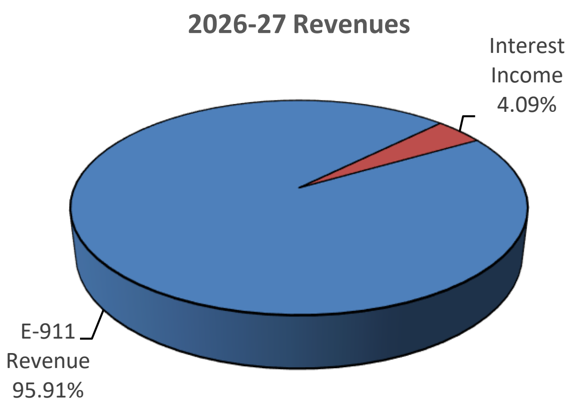
2026-27 Expenditures

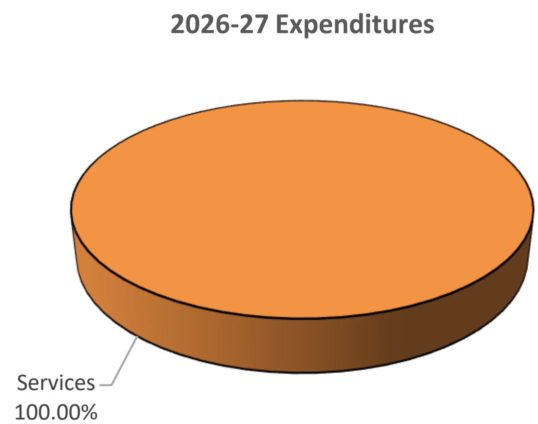


E911 Special Revenue Fund

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 FY2027 are due to the ICS annual maintenance agreement, 9-1-1 phone fees, and NTECC combined dispatch. 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 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
E-911 Revenue	$ 340,104	$ 351,750	$ 351,750	$ 351,750
Interest Income	62,285	15,000	15,000	15,000
Total Revenue	$ 402,389	$ 366,750	$ 366,750	$ 366,750
Services	$ 518,911	$ 924,350	$ 950,503	$ 522,350
Total Expenditure	$ 518,911	$ 924,350	$ 950,503	$ 522,350
Net	(116,522)	(557,600)	(583,753)	(155,600)
Fund Balance				
Beginning Balance	$ 1,656,195	$ 1,539,673	$ 1,539,673	$ 955,920
Ending Balance	$ 1,539,673	$ 982,073	$ 955,920	$ 800,320



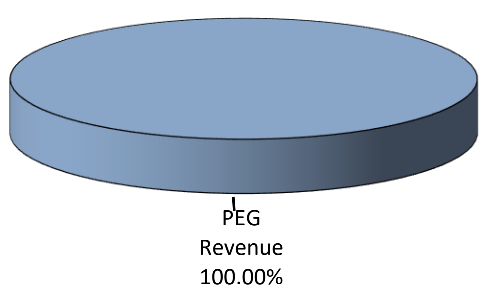


Public, Educational and Governmental Channel Special Revenue Fund

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.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
PEG Revenue	$ 41,211	$ 65,325	$ 65,325	$ 65,325
Interest Income	29,697	0	0	0
Total Revenues	$ 70,908	$ 65,325	$ 65,325	$ 65,325
Capital Outlay	$ 21,338	$ 0	$ 3,290	$ 0
Total Expenditures	$ 21,338	$ 0	$ 3,290	$ 0
Net	49,570	65,325	62,035	65,325
Fund Balance				
Beginning Balance	$ 862,424	$ 911,994	$ 911,994	$ 974,029
Ending Balance	$ 911,994	$ 977,319	$ 974,029	$ 1,039,354

2026-27 Revenues



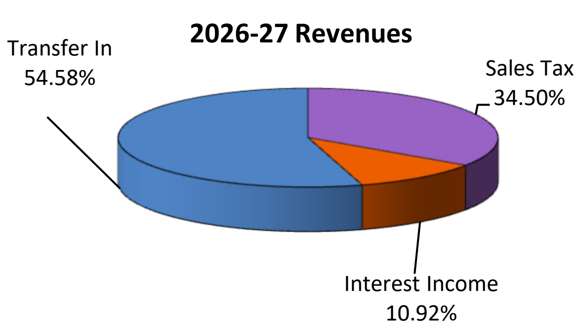
2026-27 Expenditures

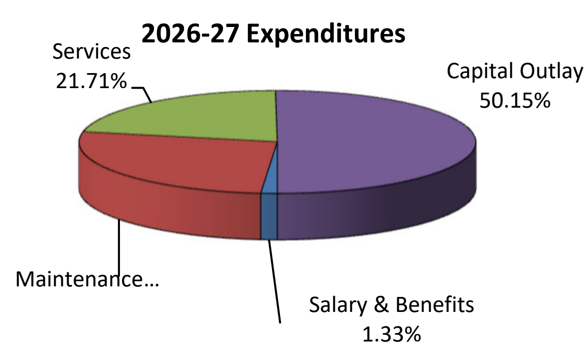
No budgeted expenditures for FY 26-27

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 FY2027 include a one-time transfer for Fire Station 1 and 2, as well as ongoing expenditures such as street system maintenance, including alley and sidewalk repairs, pavement and parking lot markings and improvements, ADA improvements, traffic signal maintenance, scheduled painting, flooring, roof replacements, and maintenance at City facilities. The budget also includes street maintenance and repairs in the Southwestern area, asphalt overlay and drainage improvements, panel replacements, and continued annual street system maintenance to preserve and enhance the City's transportation infrastructure. The IMF also funds one full-time construction inspector and 25% of the salary of a second construction inspector.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Sales Tax	$ 5,897,358	$ 4,142,116	$ 4,142,116	$ 4,266,379
Sales Tax Recovery	63,504	0	0	0
Interest Income	2,642,278	1,350,000	1,350,000	1,350,000
Transfer In	33,278,799	1,566,000	1,566,000	6,751,000
Total Revenues	$ 41,881,939	$ 7,058,116	$ 7,058,116	$ 12,367,379
Salary & Benefits	$ 169,599	$ 176,515	$ 176,515	$ 192,494
Maintenance	5,576,065	3,566,000	7,442,755	3,876,000
Services	179,002	138,574	220,000	3,138,574
Capital Outlay	0	3,000,000	3,248,490	7,250,000
Total Expenditures	$ 5,924,666	$ 6,881,089	$ 11,087,760	$ 14,457,068
Net	35,957,273	177,027	(4,029,644)	(2,089,689)
Fund Balance				
Beginning Balance	$ 35,425,668	$ 71,382,941	$ 71,382,941	$ 67,353,297
Ending Balance	$ 71,382,941	$ 71,559,968	$ 67,353,297	$ 65,263,608





Division: Rolling Oaks Memorial Cemetery **Fund: Special Revenue**

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	24-25	25-26	26-27
Cemetery Manager	20	1	1	1
Assistant Cemetery Manager	12	1	0	0
Senior Administritive Assistant	9	1	0	0
Family Services Coordinator	12	0	2	2
Total		3	3	3

FY2027 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.

1 2 3

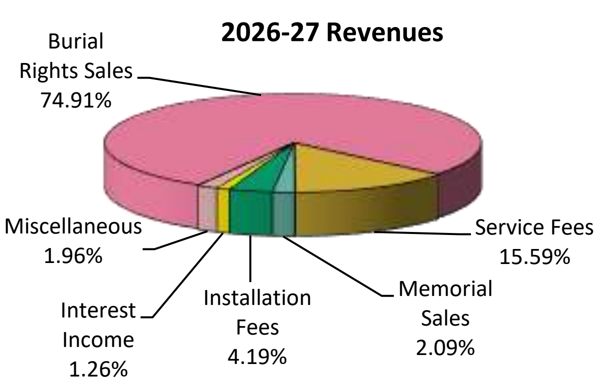
Performance Measures

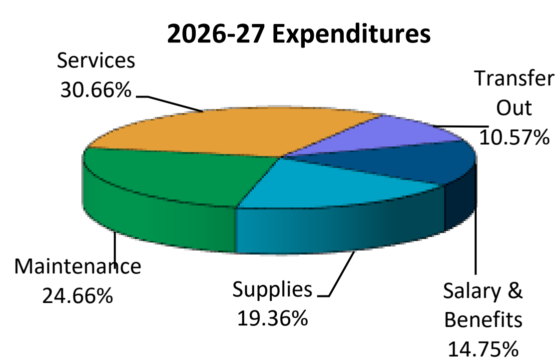
	22-23	23-24	24-25	25-26	26-27
Niches	92	73	41	50	50
New Monuments	174	122	120	120	120
Burial Rights	268	216	142	150	160

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 FY2027 include personnel, services rendered, supplies and maintenance for the grounds, and costs associated with the purchase of memorial items and interments.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Burial Rights Sales	$ 603,631	$ 1,627,900	$ 1,627,900	$ 2,103,750
Perpetual Care Fund 15%	(90,545)	(244,185)	(244,185)	(315,563)
Service Fees	163,526	372,150	372,150	372,150
Memorial Sales	35,932	10,000	10,000	50,000
Installation Fees	81,021	80,000	80,000	100,000
Interest Income	52,430	12,000	12,000	30,000
Miscellaneous	83,836	46,667	46,667	46,667
Total Revenues	$ 929,831	$ 1,904,532	$ 1,904,532	$ 2,387,005
Salary & Benefits	$ 200,464	$ 332,392	$ 332,392	$ 348,866
Supplies	38,643	439,500	441,955	458,000
Maintenance	239,805	428,352	446,424	583,352
Services	560,532	784,876	789,921	725,210
Transfer Out	250,000	0	0	250,000
Total Expenditures	$ 1,289,444	$ 1,985,120	$ 2,010,692	$ 2,365,428
Net	(359,613)	(80,588)	(106,160)	21,577
Fund Balance				
Beginning Balance	$ 1,656,056	$ 1,296,443	$ 1,296,443	$ 1,190,283
Ending Balance	$ 1,296,443	$ 1,215,855	$ 1,190,283	$ 1,211,860

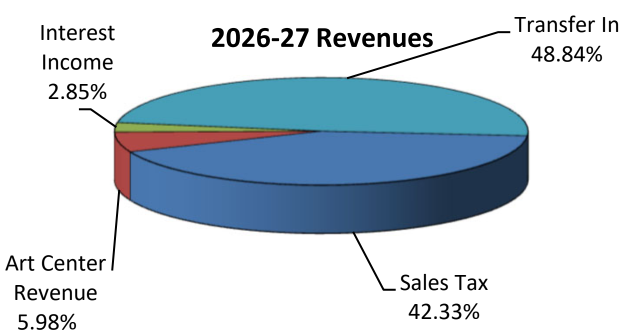


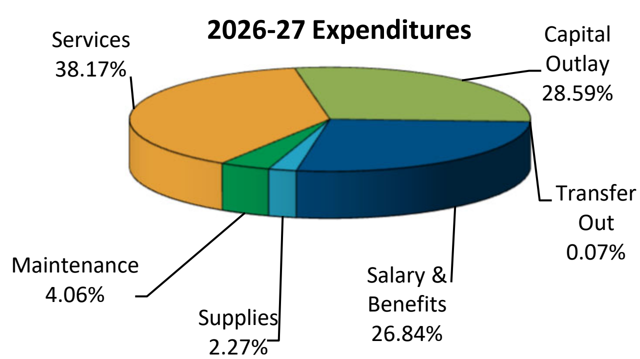


Coppell Recreation Development Corporation (CRDC)- Special Revenue Fund

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 FY2027, expenditures consist of improvements across the Parks and Recreation facilities, Art Center operations, a one-time transfer from the General Fund for trail improvement projects and an administrative fee. In addition, CRDC has 12 full-time equivalent (FTE) staff positions and 7 part-time non-benefit (PTNB) staff positions.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Sales Tax	$ 11,837,065	$ 8,284,230	$ 8,284,230	$ 8,532,757
Dedicated for Debt Service	(3,373,743)	(3,329,144)	(3,329,144)	(3,332,019)
Sales Tax Recovery	127,008	0	0	0
Art Center Revenue	745,872	755,000	755,000	735,000
Interest Income	1,526,820	175,000	175,000	350,000
Misc. Income	23,352	0	0	0
Transfer In	0	0	0	6,000,000
Total Revenues	$ 10,886,374	$ 5,885,086	$ 5,885,086	$ 12,285,738
Salary & Benefits	$ 1,072,333	$ 1,295,902	$ 1,295,902	$ 1,321,198
Supplies	88,949	146,850	149,794	111,800
Maintenance	191,545	1,146,000	1,168,378	200,000
Services	1,555,029	1,586,124	1,742,353	1,878,701
Capital Outlay	2,993,822	1,231,550	5,578,466	1,407,441
Transfer Out	3,461	3,461	3,461	3,461
Total Expenditures	$ 5,905,139	$ 5,409,887	$ 9,938,354	$ 4,922,601
Net	4,981,235	475,199	(4,053,268)	7,363,137
Fund Balance				
Beginning Balance	$ 34,654,786	$ 39,636,021	$ 39,636,021	$ 35,582,753
Ending Balance	$ 39,636,021	$ 40,111,220	$ 35,582,753	$ 42,945,890

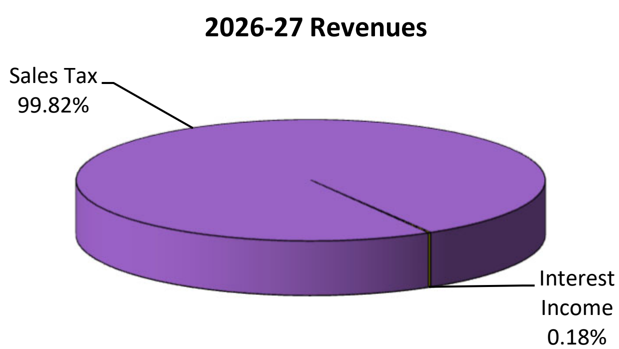


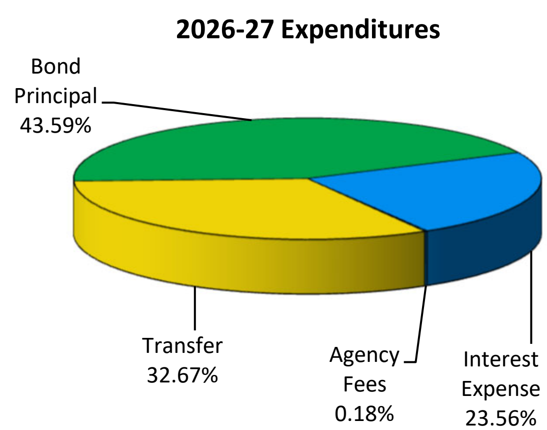


Recreation Development Corporation Debt Service Fund

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 FY2027 are only the scheduled debt payments and agency fees.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Sales Tax	$ 3,331,394	$ 3,329,144	$ 3,329,144	$ 3,332,019
Interest Income	42,349	6,000	6,000	6,000
Total Revenues	$ 3,373,743	$ 3,335,144	$ 3,335,144	$ 3,338,019
Services	$ 2,242,727	$ 2,246,719	$ 2,246,719	$ 2,247,469
Transfer	1,089,675	1,088,425	1,088,425	1,090,550
Total Expenditures	$ 3,332,402	$ 3,335,144	$ 3,335,144	$ 3,338,019
Net	41,341	0	0	0
Fund Balance				
Beginning Balance	$ 262,719	$ 304,060	$ 304,060	$ 304,060
Ending Balance	$ 304,060	$ 304,060	$ 304,060	$ 304,060





Walkforward of Fund Balance
Recreation Development Corporation Funds

	CRDC	Debt Service	Total
Beginning Fund Balance 10-01-25	39,636,021	304,060	39,940,081
Add:			
Budgeted Revenues FY 26	5,885,086	3,335,144	9,220,230
Less:			
Budgeted Expenses FY 26 adjusted for enc c/o	9,938,354	3,335,144	13,273,498
Fund Balance 09-30-26	$ 35,582,753	$ 304,060	$ 35,886,813
Add:			
Budgeted Revenues FY 27	$ 12,285,738	$ 3,338,019	$ 15,623,757
Less:			
Budgeted Expenses FY 27	4,922,601	3,338,019	8,260,620
Budgeted Retained Earnings 09-30-27	$ 42,945,890	$ 304,060	$ 43,249,950

Fund Balance:	
Restricted for Maximum Annual Debt Payment	$ 3,338,350
Assigned	
Biodiversity Education Center	3,773,000
Park Maintenance	2,306,895
The CORE	1,830,000
Trails	6,000,000
Wagon Wheel Tennis & Pickleball Center	395,000
Veterans Memorial	147,434
Capital Replacement -Arts Center	5,100,000
Unassigned	
Unreserved, Undesignated	20,055,211
Projected Fund Balance 09-30-27	$ 42,945,890

Proposed projects not included above:	
WWTPC Expansion	$ 10,000,000
CORE Renovation/Expansion	15,000,000
Total projects not included above	$ 25,000,000

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 are no budgeted revenues or expenditures for FY2027.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Miscellaneous	$ 25,799	$ 0	$ 0	$ 0
Total Revenues	$ 25,799	$ 0	$ 0	$ 0
Services	$ 0	$ 0	$ 0	$ 0
Total Expenditures	$ 0	$ 0	$ 0	$ 0
Net	25,799	0	0	0
Fund Balance				
Beginning Balance	$ 32,471	$ 58,270	$ 58,270	$ 58,270
Ending Balance	$ 58,270	$ 58,270	$ 58,270	$ 58,270

2026-27 Revenues	2026-27 Expenditures
No budgeted revenues for FY 26-27	No budgeted expenditures for FY 26-27

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 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Grant Revenue	$ 2,471,803	$ 0	$ 0	$ 0
Interest Income	82,974	0	0	0
Total Revenues	$ 2,554,777	$ 0	$ 0	$ 0
Supplies	$ 146,846	$ 0	$ 1,760	$ 0
Maintenance	73,450	0	30,349	0
Services	448,544	0	30,260	0
Capital	1,802,964	0	456,908	0
Total Expenditures	$ 2,471,804	$ 0	$ 519,277	$ 0
Net	82,973	0	(519,277)	0
Fund Balance				
Beginning Balance	$ 553,080	$ 636,053	$ 636,053	$ 116,776
Ending Balance	$ 636,053	$ 636,053	$ 116,776	$ 116,776

2026-27 Revenues

No budgeted revenues for FY 26-27

2026-27 Expenditures

No budgeted expenditures for FY 26-27

Department: Police **Fund: Crime Control and Prevention District**

Mission

The Crime Prevention District facilitates the Coppell Police Department's efforts to maintain a safe community environment. This is accomplished by providing quality programs and services such as our School Resource Officers (SRO), Community Services Crime Prevention Officer programs and jail services. The district also provides funding for public safety communications, which is done in collaboration with our partner cities through the North Texas Emergency Communications Center (NTECC).

Authorized Personnel

Position/Title	Pay Grade	24-25	25-26	26-27
Police Sergeant	PD 4	1	1	1
Police Officer	PD 2	13	13	13
Terminal Agency Coordinator	9	1	0	0
Administrative Compliance Officer	14	0	1	1
Total		**15**	**15**	**15**

FY2027 Key Goals & 2040 Pillars Supported

Support the CISD and provide education to the younger citizens of Coppell with the School Resource Officer program, youth engagement programs, and various safety education classes, including the self-defense for women course offered to high school senior girls.
Continue to engage our citizens through our perennially award-winning National Night Out program.

1 2 3

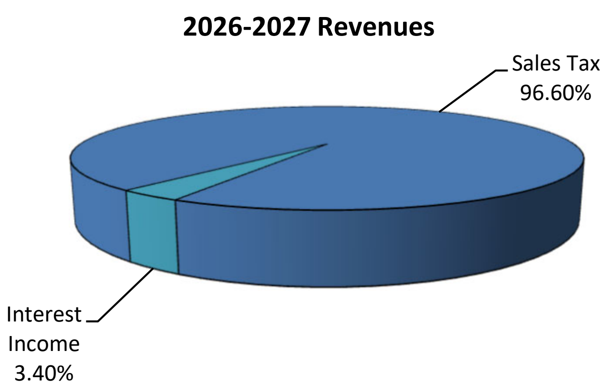
Performance Measures

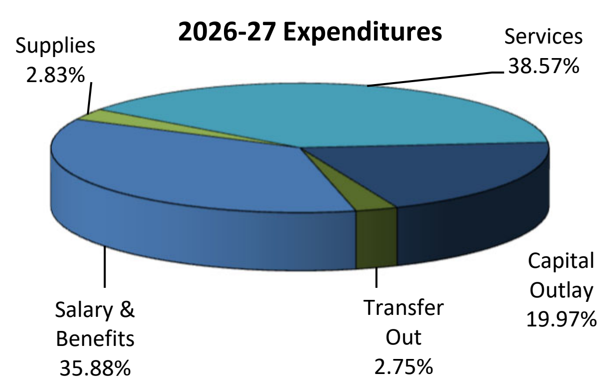
	22-23	23-24	24-25	25-26	26-27
Safety and Security Initiatives	N/A	N/A	125	125	125
Schools with a dedicated SRO	6	5	13	13	13
Schools "Adopted" by Patrol	10	10	0	0	0

Crime Control & Prevention District Special Revenue Fund

The Crime Control and Prevention District special revenue fund is restricted to crime prevention programs and services. Revenues come primarily from the ¼ cents sales tax. Expenditures in FY2027 include the School Resource Officer program, jail services, and the joint emergency dispatch center.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Sales Tax	$ 5,878,912	$ 4,137,121	$ 4,137,121	$ 4,261,235
Sales Tax Recovery	63,504	0	0	0
Interest Income	1,143,205	150,000	150,000	150,000
Salary Reimbursement	0	0	0	0
Total Revenue	$ 7,085,621	$ 4,287,121	$ 4,287,121	$ 4,411,235
Salary & Benefits	$ 1,960,480	$ 2,215,249	$ 2,215,249	$ 2,290,819
Supplies	160,627	177,650	199,804	180,650
Services	2,325,806	1,901,192	3,403,307	2,462,360
Capital Outlay	2,507,468	0	6,488,291	1,275,000
Transfer Out	159,535	153,284	153,284	175,960
Total Expenditure	$ 7,113,916	$ 4,447,375	$ 12,459,935	$ 6,384,789
Net	(28,295)	(160,254)	(8,172,814)	(1,973,554)
Fund Balance				
Beginning Balance	$ 28,565,543	$ 28,537,248	$ 28,537,248	$ 20,364,434
Ending Balance	$ 28,537,248	$ 28,376,994	$ 20,364,434	$ 18,390,880

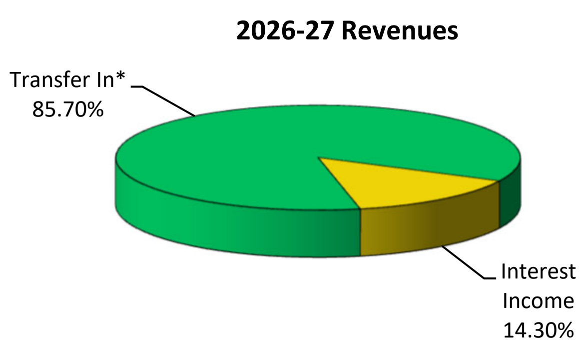


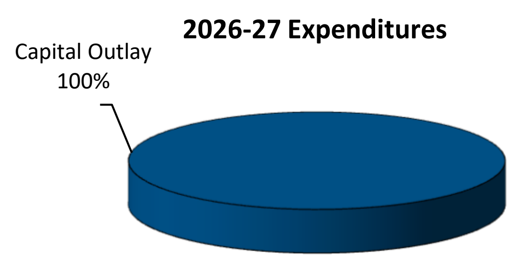


Capital Fleet Replacement Fund

The Capital Replacement Fund is an internal service fund that provides capital fleet replacements based on the Fleet Services schedule. The Capital Replacement Fund was established in FY2015, and transfers to this fund were made in FY2023 and FY2024 to fully fund the anticipated costs needed to replace equipment included in this fund at its end of life. Revenues are transfers from funds purchasing fleet equipment, based on the purchase price and anticipated useful life. This year's transfer fully funds the replacement of small equipment for the next five years. FY2027 revenues include transfers from the General Fund, Water and Sewer Fund, and Crime Control Prevention District for one year of useful life, in addition to fully funding the replacement of small capital equipment in this fund. Capital Outlay expenditures for FY2027 are for vehicle replacement purchases made by this fund.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Transfer In*	$ 671,270	$ 868,500	$ 868,500	$ 1,797,938
Sale of City Property	434,870	0	0	0
Claims/Damages Reimbursement	7,900	0	0	0
Interest Income	894,916	300,000	300,000	300,000
Total Revenues	$ 2,008,956	$ 1,168,500	$ 1,168,500	$ 2,097,938
Depreciation	$ 1,078,389	$ 0	$ 0	$ 0
Capital Outlay	0	1,331,000	7,079,098	1,532,000
Total Expenditures	$ 1,078,389	$ 1,331,000	$ 7,079,098	$ 1,532,000
Net	930,567	(162,500)	(5,910,598)	565,938
Fund Balance				
Beginning Balance	$ 26,890,407	$ 27,820,974	$ 27,820,974	$ 21,910,377
Ending Balance	$ 27,820,974	$ 27,658,474	$ 21,910,377	$ 22,476,315





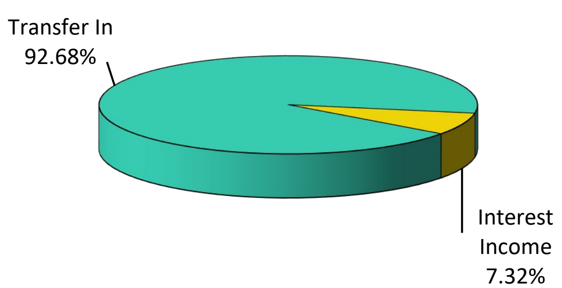
*Transfer In includes $515,000 for small equipment.

Enterprise Solutions Replacement Fund

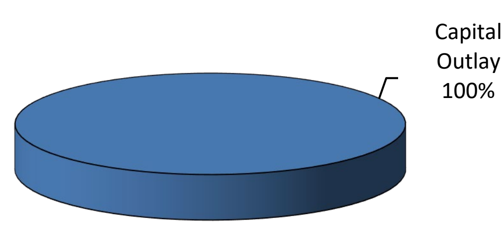
The Enterprise Solutions Fund is an internal service fund that provides network, server, PC, and other replacements based on the enterprise schedule. Revenues are transfers from funds purchasing equipment based on the purchase price and anticipated useful life. The Enterprise Solutions Replacement Fund was established in FY2023, with additional funding provided in FY2024 to fully fund the anticipated cost of replacing equipment included in the Enterprise Solutions replacement schedule. For FY2027, revenues include transfers from the General Fund, Coppell Recreation Development Corporation, Water Sewer Fund, and Crime Control Prevention District to fund one year of the useful life of technology equipment maintained in this fund.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Interest Income	$ 165,256	$ 50,000	$ 50,000	$ 50,000
Transfer In	224,587	183,227	183,227	633,505
Total Revenue	$ 389,843	$ 233,227	$ 233,227	$ 683,505
Supplies	$ 115,329	$ 0	$ 0	$ 0
Services	314,873	0	0	0
Capital Outlay	0	320,100	379,717	1,425,000
Total Expenditure	$ 430,202	$ 320,100	$ 379,717	$ 1,425,000
Net	(40,359)	(86,873)	(146,490)	(741,495)
Fund Balance				
Beginning Balance	$ 4,440,530	$ 4,400,171	$ 4,400,171	$ 4,253,681
Ending Balance	$ 4,400,171	$ 4,313,298	$ 4,253,681	$ 3,512,186

2026-27 Revenues



2026-27 Expenditures

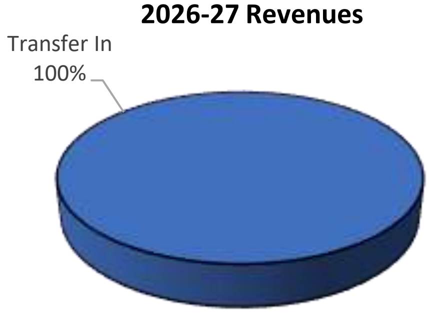


Public Safety Replacement Fund

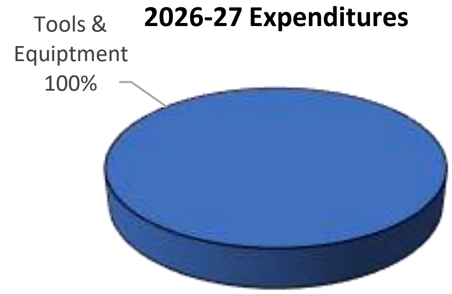
The Public Safety (PS) Replacement Fund is an internal service fund established in FY2027 to provide for the scheduled replacement of Fire and Police equipment based on expected useful life and replacement costs. The fund is supported by General Fund transfers. FY2027 includes an initial transfer to fully fund anticipated future replacement costs for equipment in the program. In subsequent years, annual transfers will systematically accumulate funding for future replacements. Fund expenditures are used to purchase replacement equipment in accordance with the established replacement schedule.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Transfer In	$ 0	$ 0	$ 0	$ 4,947,000
Total Revenues	$ 0	$ 0	$ 0	$ 4,947,000
Tools & Equiptment	$ 0	$ 0	$ 0	$ 88,800
Total Expenditures	$ 0	$ 0	$ 0	$ 88,800
Net	0	0	0	4,858,200
Fund Balance				
Beginning Balance	$ 0	$ 0	$ 0	$ 0
Ending Balance	$ 0	$ 0	$ 0	$ 4,858,200

2026-27 Revenues



2026-27 Expenditures

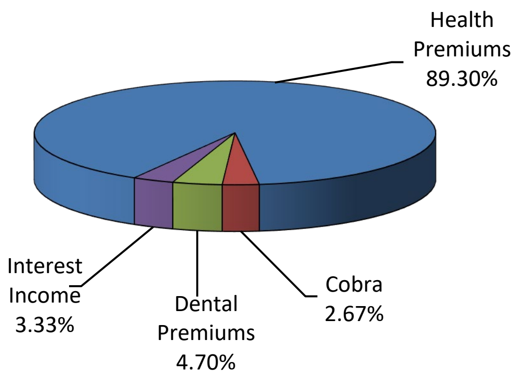


Self-Funded Health Fund

The Self-Funded Health Plan internal service fund provides for the medical and dental insurance for employees of the City of Coppell. Revenues are from premiums. Expenditures for FY2027 are for claims, claims administration, health clinic and wellness programs.

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Health Premiums	$ 4,443,031	$ 4,892,096	$ 4,892,096	$ 5,392,651
Cobra	150,384	177,000	177,000	177,000
Dental Premiums	239,828	260,000	260,000	240,000
Interest Income	420,238	150,000	150,000	200,000
Total Revenues	$ 5,253,481	$ 5,479,096	$ 5,479,096	$ 6,009,651
Medical/Dental Claims	$ 4,663,144	$ 5,895,273	$ 5,895,273	$ 5,902,374
Claims Administration	1,526,029	1,791,899	1,837,827	1,492,955
Total Expenditures	$ 6,189,173	$ 7,687,172	$ 7,733,100	$ 7,395,329
Net	(935,692)	(2,208,076)	(2,254,004)	(1,385,678)
Fund Balance				
Beginning Balance	$ 11,567,473	$ 10,631,781	$ 10,631,781	$ 8,377,777
Ending Balance	$ 10,631,781	$ 8,423,705	$ 8,377,777	$ 6,992,099

2026-27 Revenues



2026-27 Expenditures