



## MEMORANDUM

**To:** Mayor and City Council

**From:** Jennifer Miller, Director of Finance

**Date:** March 26, 2013

**Reference:** Budget Amendment for Fiscal Year 2012-13

**2030:** Sustainable City Government

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### **Introduction:**

This budget amendment is being brought forward to reflect encumbrance carryovers and items that have been brought before Council during the first part of the fiscal year.

### **Analysis:**

At this time the General Fund revenues are being amended \$1,527,122. The main sources of the revenue increase are from franchise taxes, (\$185,000), recreational fees (\$205,000), ambulance services (\$85,000), sales tax (\$757,892), and sale of City Property (\$142,873).

General Fund expenditures are being increased \$4,060,101. \$1,918,375 is associated with encumbrance carryovers. Encumbrance carryovers are those items that were budgeted and purchased in the previous fiscal year, but were not received by year end. The amounts are then carried forward into the next fiscal year. In addition to the encumbrance carryover, Economic Development is being amended for a facade grant approved by Council on August 28, 2012. Facilities is being increased for the construction costs associated with 265 Parkway (remodel, generator, and card access system) approximately \$410,000. The Police Department is being amended approximately \$55,000 for radios and telephone system upgrades. These costs will be provided by designated fund balance, E911. Parks is being amended \$1,610,500 for the contract for the construction of the Square at Old Town Coppell authorized by Council on January 22, 2013.

Water and Sewer Fund

Revenues are not being amended for the Water and Sewer Fund at this time. Expenses are being amended in Utility Operations for encumbrance carryovers.

Police Special Revenue Fund

Revenues are being amended to reflect forfeitures that have been received. The expenditures are being amended for encumbrance carryovers and the costs associated with Police Officers Training hosted by the City.

Park Special Revenue Fund

Revenues are being amended for the actual park fees received, and expenditures are being amended for encumbrance carryovers.

Tree Preservation Fund

The revenues are being amended for the actual tree preservation fees received, and the expenditures are encumbrance carryovers.

Infrastructure Maintenance Fund

Expenditures are being amended for encumbrance carryovers.

Self-Insurance Fund

Expenditures are being amended for encumbrance carryovers.

Municipal Drainage District Fund

Expenditures are being amended for encumbrance carryovers.

Donations – Special Revenue

Expenditures are being amended for the recycling bins that have been placed in the common areas of City facilities.

Recreational Fund

Expenditures are being amended for encumbrance carryovers.

Red Light

Expenditures are being amended for encumbrance carryovers.

Juvenile Cash Manager

This fund was established after the budget for fiscal year 2012-13 had been proposed. The revenues are being amended to reflect anticipated collections.

Municipal Court Special Revenue

Expenditures are being amended for encumbrance carryovers.

C.R.D.C. Special Revenue

Expenditures are being amended for encumbrance carryovers (\$231,093), and the installation of security cameras at the Aquatics Center.

Municipal Court Tech Fund

Expenditures are being amended for encumbrance carryovers.

Coppell Economic Development Foundation

The revenues and expenditures are associated with the land sales in Old Coppell.

Municipal Court Judicial Efficiency

Expenditures are being increased for the purchase of the video arraignment equipment.

Rolling Oaks Fund

Expenditures are being amended for encumbrance carryovers.

**Legal Review:**

Agenda item was reviewed by legal as part of the agenda packet.

**Fiscal Impact:**

**Recommendation:**

The Finance Department recommends approval of this agenda item.