

**General Fund  
Expenditure Summary**

| Department                      | FY 25 Budget<br>Actual | FY 26 Budget<br>Adopted | FY 26 Budget<br>Amended | FY 27 Budget<br>Proposed | Change<br>FY26/FY27 |
|---------------------------------|------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Mayor & Council                 | \$ 574,463             | \$ 840,130              | \$ 892,926              | \$ 906,200               | \$ 66,070           |
| City Management                 | 1,474,426              | 1,456,228               | 1,506,455               | 1,462,010                | 5,782               |
| City Secretary                  | 265,150                | 414,749                 | 415,917                 | 629,485                  | 214,736             |
| Legal Services                  | 751,519                | 629,500                 | 688,414                 | 629,500                  | 0                   |
| Community Information Services  | 704,277                | 935,810                 | 975,665                 | 898,697                  | (37,113)            |
| Strategic Financial Engagement  | 1,993,672              | 2,370,649               | 2,370,907               | 2,743,699                | 373,050             |
| Procurement Services            | 202,363                | 223,981                 | 224,294                 | 0                        | (223,981)           |
| Combined Services               | 31,867,360             | 8,618,234               | 8,689,586               | 13,418,579               | 4,800,345           |
| Employee Experience             | 1,623,970              | 1,925,556               | 1,991,200               | 1,914,819                | (10,737)            |
| Enterprise Solutions            | 4,597,242              | 5,942,300               | 6,595,376               | 5,437,777                | (504,523)           |
| <b>Total General Government</b> | <b>44,054,442</b>      | <b>23,357,137</b>       | <b>24,350,740</b>       | <b>28,040,766</b>        | <b>4,683,629</b>    |
| Fire & Life Services            | 17,662,368             | 20,176,082              | 20,146,952              | 20,588,380               | 412,298             |
| Emergency Management            | 497,232                | 451,977                 | 521,461                 | 469,290                  | 17,313              |
| Municipal Court                 | 1,225,546              | 1,704,359               | 1,710,139               | 1,624,430                | (79,929)            |
| Police                          | 8,763,221              | 9,936,209               | 10,015,043              | 10,035,625               | 99,416              |
| Animal Services                 | 518,841                | 542,183                 | 549,059                 | 591,220                  | 49,037              |
| <b>Total Public Safety</b>      | <b>28,667,208</b>      | <b>32,810,810</b>       | <b>32,942,654</b>       | <b>33,308,945</b>        | <b>498,135</b>      |
| Public Works                    | 2,968,453              | 2,266,300               | 2,357,031               | 2,304,285                | 37,985              |
| Fleet Services                  | 1,399,540              | 1,658,510               | 1,686,060               | 1,718,488                | 59,978              |
| Facilities Management           | 2,731,203              | 2,947,381               | 3,122,540               | 3,115,168                | 167,787             |
| Streets                         | 2,682,080              | 1,961,594               | 1,987,429               | 1,885,804                | (75,790)            |
| Traffic Control                 | 1,756,744              | 1,961,965               | 2,008,370               | 1,976,348                | 14,383              |
| <b>Total Public Works</b>       | <b>\$ 11,538,020</b>   | <b>\$ 10,795,750</b>    | <b>\$ 11,161,430</b>    | <b>\$ 11,000,093</b>     | <b>\$ 204,343</b>   |

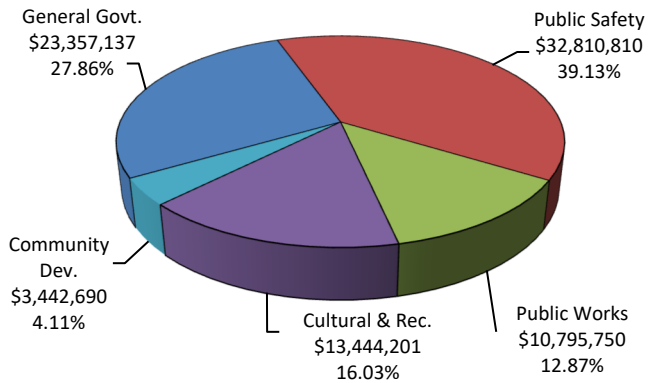
**General Fund  
Expenditure Summary**

| Department                                                                   | FY 25 Budget<br>Actual | FY 26 Budget<br>Adopted | FY 26 Budget<br>Amended | FY 27 Budget<br>Proposed | Change<br>FY26/FY27 |
|------------------------------------------------------------------------------|------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Life Safety Park                                                             | \$ 493,851             | \$ 351,893              | \$ 360,926              | \$ 364,950               | \$ 13,057           |
| Library Services                                                             | 2,421,690              | 2,510,057               | 2,659,915               | 2,349,879                | (160,178)           |
| Community Experiences Admin.                                                 | 1,203,032              | 1,102,992               | 1,103,312               | 1,153,959                | 50,967              |
| Parks                                                                        | 4,027,735              | 4,188,698               | 4,294,058               | 4,397,674                | 208,976             |
| CORE                                                                         | 2,475,823              | 2,414,908               | 2,736,555               | 2,678,981                | 264,073             |
| Camps & Athletics                                                            | 230,278                | 269,615                 | 251,043                 | 0                        | (269,615)           |
| Community Engagement                                                         | 984,056                | 1,167,176               | 1,252,340               | 1,021,811                | (145,365)           |
| Senior & Comm. Center                                                        | 625,182                | 552,353                 | 598,566                 | 643,564                  | 91,211              |
| Tennis & Pickleball Center                                                   | 618,075                | 637,155                 | 682,716                 | 694,205                  | 57,050              |
| Biodiversity Education Center                                                | 231,408                | 249,354                 | 249,388                 | 250,412                  | 1,058               |
| <b>Total Cultural &amp; Recreational</b>                                     | <b>13,311,130</b>      | <b>13,444,201</b>       | <b>14,188,819</b>       | <b>13,555,435</b>        | <b>111,234</b>      |
| Community Development                                                        | 1,473,570              | 1,754,937               | 1,892,251               | 1,823,788                | 68,851              |
| Development Services                                                         | 198,429                | 224,906                 | 227,789                 | 234,089                  | 9,183               |
| Planning                                                                     | 167,965                | 180,509                 | 185,052                 | 182,248                  | 1,739               |
| Building Inspections                                                         | 526,237                | 584,620                 | 584,671                 | 602,736                  | 18,116              |
| Environmental Health                                                         | 542,090                | 697,718                 | 700,535                 | 724,675                  | 26,957              |
| <b>Total Community Development</b>                                           | <b>2,908,291</b>       | <b>3,442,690</b>        | <b>3,590,298</b>        | <b>3,567,536</b>         | <b>124,846</b>      |
| <b>Total Expenditures</b>                                                    | <b>\$ 100,479,091</b>  | <b>\$ 83,850,588</b>    | <b>\$ 86,233,941</b>    | <b>\$ 89,472,775</b>     | <b>\$ 5,622,187</b> |
| <b>Less Fully Funding:</b>                                                   |                        |                         |                         |                          |                     |
| Infrastructure Maintenance Fund (IMF) Transfer for<br>Fire Station #1 and #2 |                        | \$ -                    |                         | \$ (5,000,000)           |                     |
| Vision 2040 Initiatives                                                      |                        | (2,200,000)             |                         | (265,000)                |                     |
| Municipal Drainage Utility District (DUD) Transfer                           |                        | (5,500,000)             |                         | -                        |                     |
| Enterprise Solutions Replacement Fund Transfer                               |                        | -                       |                         | (118,000)                |                     |
| Public Safety Replacement Fund Transfer                                      |                        | -                       |                         | (4,947,000)              |                     |
| Small Equipment Replacement Fund Transfer                                    |                        | -                       |                         | (515,000)                |                     |
| <b>FY2026 &amp; FY2027 Net Expenditures</b>                                  |                        | <b>\$ 76,150,588</b>    |                         | <b>\$ 78,627,775</b>     |                     |
| Percent Change from the prior year and adopted budget                        |                        | 2.38%                   |                         | 3.25%                    |                     |

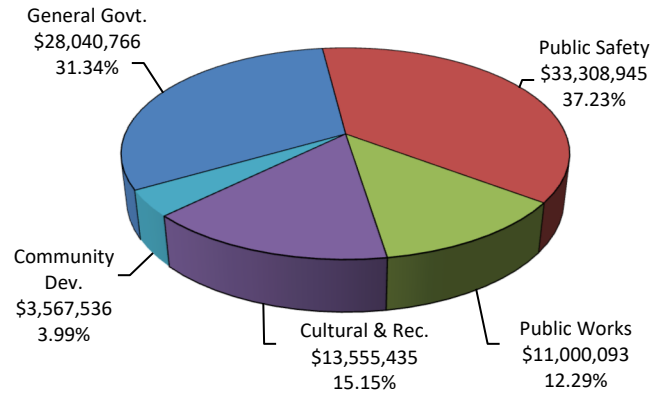
# General Fund Expenditures Graphic Analysis

## General Fund Expenditures by Function

**FY 25-26**

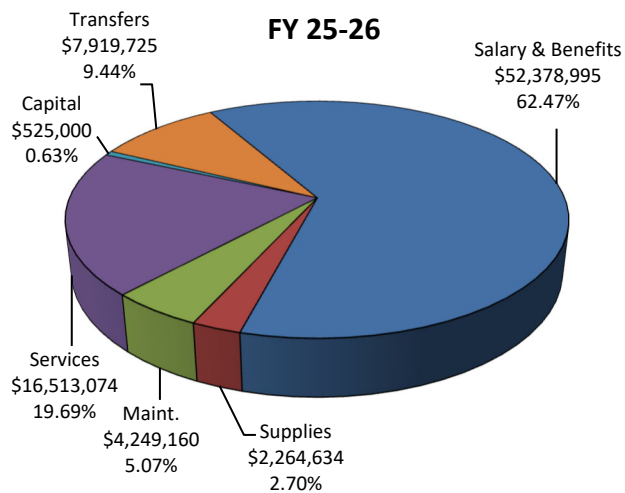


**FY 26-27**

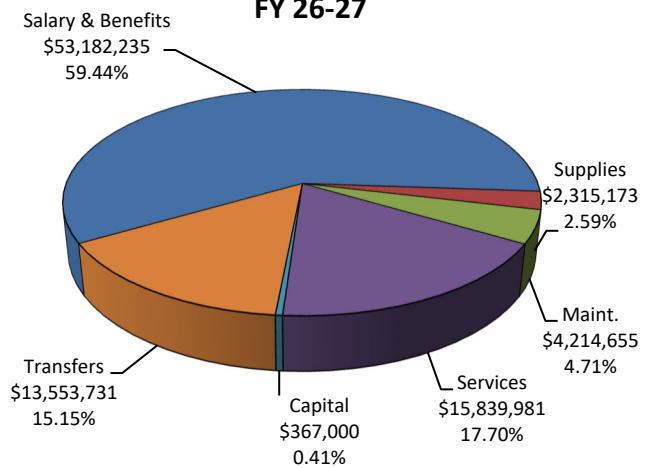


## General Fund Expenditures by Classification

**FY 25-26**



**FY 26-27**



Detail of Capital Outlay  
Fiscal Year 2026-2027

General Fund

| Department                                                  | Organization | Object | Amount            | Description                                     |
|-------------------------------------------------------------|--------------|--------|-------------------|-------------------------------------------------|
| Public Works - Traffic Control                              | 10103340     | 6925   | \$ 75,000         | Upgrade signal communications                   |
| Police - Administrative                                     | 10110100     | 6920   | 7,000             | Update records team from desktops to laptops    |
| Community Experiences - The CORE                            | 10112420     | 6910   | 45,000            | Annual fitness equipment replacement            |
| Community Experiences - Cozby Library and Community Commons | 10112425     | 6980   | 240,000           | Print, digital and AV materials for citizen use |
| GRAND TOTAL OF GENERAL FUND                                 |              |        | <u>\$ 367,000</u> |                                                 |

| Object | Account Description           | Actual<br>2024-2025 | Adopted<br>2025-26 | FY26<br>Amended<br>Budget | FY27<br>Proposed<br>Budget |
|--------|-------------------------------|---------------------|--------------------|---------------------------|----------------------------|
| 6200   | OFFICE SUPPLIES               | \$ 175              | \$ 500             | \$ 500                    | \$ 500                     |
| 6201   | COMPUTER SUPPLIES             | 4,240               | 100                | 100                       | 100                        |
| 6208   | OTHER SUPPLIES                | -                   | -                  | 1,000                     | -                          |
| 6215   | FOOD/REFRESHMENTS             | 13,626              | 20,000             | 19,000                    | 19,500                     |
| 6230   | UNIFORMS/CLOTHING             | 629                 | 1,000              | 1,000                     | 1,000                      |
| 6413   | TELEPHONE                     | 7,638               | 12,000             | 12,000                    | 12,000                     |
| 6425   | TRAINING EXPENSE              | 24,741              | 40,000             | 40,000                    | 40,000                     |
| 6427   | LEGISLATIVE TRAVEL            | 4,461               | -                  | -                         | 10,000                     |
| 6435   | DUES & MEMBERSHIPS            | 37,128              | 57,400             | 57,500                    | 61,690                     |
| 6436   | PUBLICATIONS/SUBSCRIPTIONS    | 269                 | 375                | 375                       | 375                        |
| 6451   | PRINTING SERVICES             | 328                 | 2,260              | 2,260                     | 2,260                      |
| 6470   | CONTINGENCY FUNDS             | -                   | 15,000             | 15,000                    | 15,000                     |
| 6471   | SPECIAL PROJECTS              | 348,514             | 559,495            | 582,944                   | 611,775                    |
| 6530   | OTHER SERVICES                | 132,713             | 132,000            | 161,247                   | 132,000                    |
|        | <b>Operating Expenditures</b> | <b>\$ 574,463</b>   | <b>\$ 840,130</b>  | <b>\$ 892,926</b>         | <b>\$ 906,200</b>          |

| Object                   | Amount            | Description                                          |
|--------------------------|-------------------|------------------------------------------------------|
| 6200                     | \$ 500            | ROUTINE OFFICE SUPPLIES                              |
| 6201                     | 100               | APPLICATIONS FOR PHONES/TABLETS                      |
| 6215                     | 19,500            | MEALS/REFRESHMENTS                                   |
| 6230                     | 1,000             | UNIFORMS/CLOTHING FOR COUNCIL                        |
| <b>Supplies</b>          | <b>\$ 21,100</b>  |                                                      |
| 6413                     | 8,000             | CELLULAR SERVICE FOR PHONES & LAPTOPS                |
| 6413                     | 4,000             | NEW CELL PHONES AND REPLACEMENTS                     |
| 6425                     | 40,000            | MAYOR & COUNCIL TRAINING                             |
| 6427                     | 10,000            | SESSION YEAR 2027                                    |
| 6435                     | 4,000             | CASTLE                                               |
| 6435                     | 3,300             | DALLAS REGIONAL MOBILITY COALITION                   |
| 6435                     | 5,260             | HOMELAND SECURITY/NCTCOG                             |
| 6435                     | 690               | METROPLEX MAYORS ASSOCIATION                         |
| 6435                     | 300               | NATIONAL CIVIC LEAGUE                                |
| 6435                     | 4,780             | NATIONAL LEAGUE OF CITIES                            |
| 6435                     | 4,400             | NCTCOG                                               |
| 6435                     | 4,000             | NORTH DALLAS CHAMBER OF COMMERCE                     |
| 6435                     | 3,850             | NORTH TEXAS COMMISSION                               |
| 6435                     | 6,260             | TEXAS MUNICIPAL LEAGUE                               |
| 6435                     | 15,000            | NORTH TEXAS INNOVATION ALLIANCE                      |
| 6435                     | 3,000             | US INDIA CHAMBER OF COMMERCE DFW                     |
| 6435                     | 4,200             | US CONFERENCE OF MAYORS                              |
| 6435                     | 2,550             | ALLIANCE FOR INNOVATION                              |
| 6435                     | 100               | ERCOT MEMBERSHIP DUES                                |
| 6436                     | 375               | VARIOUS PUBLICATIONS                                 |
| 6451                     | 2,260             | SPECIAL PROJECTS - PROMO ITEMS, POTENTIAL RECEPTIONS |
| 6470                     | 15,000            | CONTINGENCY FUNDS                                    |
| 6471                     | 4,060             | CHILDREN'S ADVOCACY CENTER OF DENTON                 |
| 6471                     | 35,000            | CHRISTIAN COMMUNITY ACTION                           |
| 6471                     | 196,625           | METROCREST SERVICES                                  |
| 6471                     | 10,000            | THANKSGIVING LUNCHEON                                |
| 6471                     | 20,000            | WOVEN COMMUNITY HEALTH CLINIC                        |
| 6471                     | 20,000            | YMCA COPPELL                                         |
| 6471                     | 7,500             | ASSISTANCE LEAGUE OF COPPELL                         |
| 6471                     | 10,000            | Coppell Special Olympics                             |
| 6471                     | 5,000             | Love Thy Neighbor                                    |
| 6471                     | 67,760            | Coppell Chamber of Commerce                          |
| 6471                     | 5,300             | Carson's Village                                     |
| 6471                     | 3,000             | Denton County My Health My Resources (MHMR) Center   |
| 6471                     | 22,000            | Coppell Community Garden Corporation                 |
| 6471                     | 131,000           | Coppell Farmers Market Association                   |
| 6471                     | 13,530            | Coppell Humane Society                               |
| 6471                     | 61,000            | Coppell ISD Education Foundation                     |
| 6530                     | 48,000            | JENNIFER RODRIGUEZ                                   |
| 6530                     | 60,000            | HMWK                                                 |
| 6530                     | 24,000            | MARGUILES                                            |
| <b>Services</b>          | <b>\$ 885,100</b> |                                                      |
| <b>Expenditure Total</b> | <b>\$ 906,200</b> |                                                      |

**General Fund  
Revenue Summary**

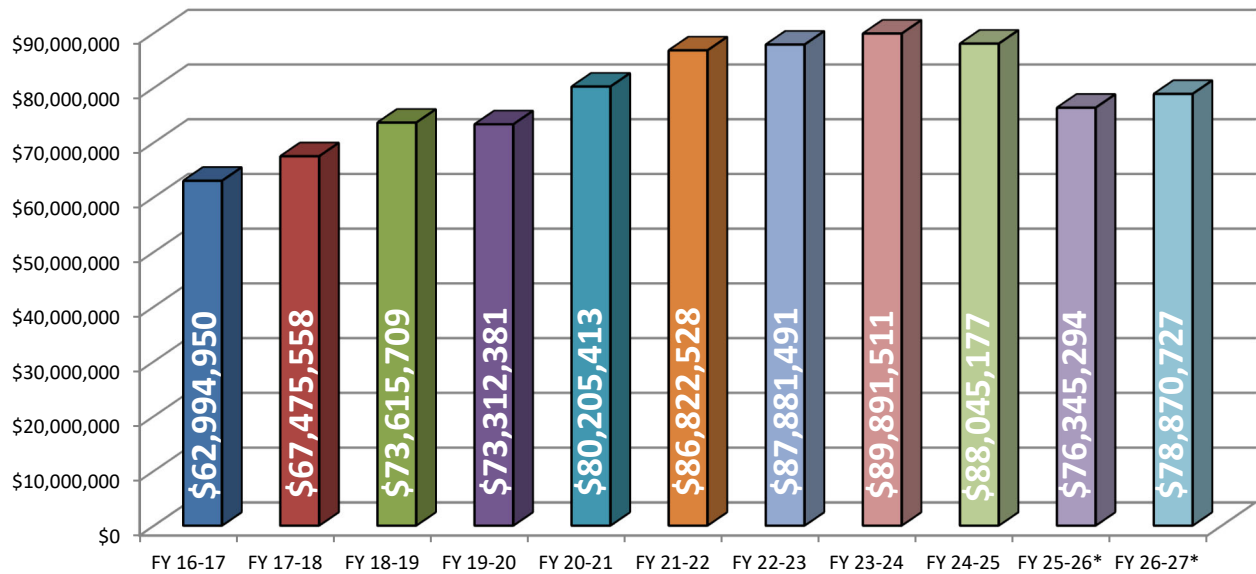
| Description                       | Actual<br>2024-25   | Adopted<br>2025-26 | FY 26 Budget<br>Amended | FY 27 Budget<br>Proposed |
|-----------------------------------|---------------------|--------------------|-------------------------|--------------------------|
| Ad Valorem - Current              | \$ 44,352,705       | \$ 47,025,600      | \$ 47,025,600           | \$ 48,671,026            |
| Ad Valorem - Eco Devo             | (439,515)           | (435,000)          | (435,000)               | (435,000)                |
| Ad Valorem - Delinquent           | (246,977)           | 0                  | 0                       | 0                        |
| Penalty and Interest              | 131,108             | 70,000             | 70,000                  | 70,000                   |
| Rendition Penalty                 | (3,131)             | 0                  | 0                       | 0                        |
| <b>Total Property Tax</b>         | <b>43,794,190</b>   | <b>46,660,600</b>  | <b>46,660,600</b>       | <b>48,306,026</b>        |
| Sales Tax                         | 23,582,894          | 16,568,460         | 16,568,460              | 17,065,514               |
| Sales Tax - Eco Devo              | (179,578)           | (175,000)          | (175,000)               | (175,000)                |
| Sales Tax Recovery                | 254,016             | 0                  | 0                       | 0                        |
| Mixed Beverage Sales Tax          | 90,074              | 71,411             | 71,411                  | 71,768                   |
| <b>Total Sales Tax</b>            | <b>23,747,406</b>   | <b>16,464,871</b>  | <b>16,464,871</b>       | <b>16,962,282</b>        |
| Franchise - Electric              | 2,200,411           | 2,024,096          | 2,024,096               | 2,032,192                |
| Franchise - Solid Waste           | 1,168,490           | 839,020            | 839,020                 | 842,376                  |
| Franchise - Cable                 | 203,475             | 319,000            | 319,000                 | 318,000                  |
| Franchise - Gas                   | 959,985             | 672,763            | 672,763                 | 675,454                  |
| Transmission Line Fee             | 31,059              | 31,059             | 31,059                  | 31,059                   |
| <b>Total Franchise Tax</b>        | <b>4,563,420</b>    | <b>3,885,938</b>   | <b>3,885,938</b>        | <b>3,899,081</b>         |
| Licenses                          | 1,350               | 1,000              | 1,000                   | 1,000                    |
| Building Permits                  | 858,462             | 600,000            | 600,000                 | 540,000                  |
| Contractor Registration Fees      | 54,700              | 35,000             | 35,000                  | 35,000                   |
| Street Cut Fees                   | 300                 | 250                | 250                     | 250                      |
| Construction Inspection Fees      | 225,964             | 75,000             | 75,000                  | 75,000                   |
| Roll-Off Permits                  | 310                 | 300                | 300                     | 300                      |
| Alarm Permits                     | 88,870              | 113,350            | 113,350                 | 113,803                  |
| Small Cell Nodes Permits          | 0                   | 2,500              | 2,500                   | 2,500                    |
| Health Permits                    | 65,920              | 60,000             | 60,000                  | 65,000                   |
| Zoning & Subdivision Fees         | 23,481              | 10,000             | 10,000                  | 10,000                   |
| Animal Control                    | 27,874              | 31,373             | 31,373                  | 31,498                   |
| Special Events Permits            | 3,118               | 1,012              | 1,012                   | 2,500                    |
| Use License                       | 6,000               | 0                  | 0                       | 0                        |
| Booth Revenue                     | 825                 | 1,012              | 1,012                   | 500                      |
| Telecommunication Fees (ROW)      | 52,005              | 48,600             | 48,600                  | 43,740                   |
| <b>Total Licenses and Permits</b> | <b>\$ 1,409,179</b> | <b>\$ 979,397</b>  | <b>\$ 979,397</b>       | <b>\$ 921,091</b>        |

**General Fund  
Revenue Summary**

| Description                        | Actual<br>2024-25    | Adopted<br>2025-26   | FY 26 Budget<br>Amended | FY 27 Budget<br>Proposed |
|------------------------------------|----------------------|----------------------|-------------------------|--------------------------|
| Municipal Court Fines              | \$ 648,598           | \$ 600,000           | \$ 600,000              | \$ 606,000               |
| Time Payment Fees                  | 6,008                | 5,500                | 5,500                   | 5,555                    |
| Local Consolidated Fee             | 355                  | 0                    | 0                       | 0                        |
| <b>Total Municipal Court Fines</b> | <b>654,961</b>       | <b>605,500</b>       | <b>605,500</b>          | <b>611,555</b>           |
| Ambulance Services                 | 1,150,231            | 813,687              | 813,687                 | 816,942                  |
| Fire Charges                       | 9,853                | 0                    | 0                       | 0                        |
| Concessions                        | 14,577               | 5,000                | 5,000                   | 10,000                   |
| Recreation Fees                    | 1,047,820            | 828,300              | 828,300                 | 990,000                  |
| Program Proceeds                   | 293,220              | 352,806              | 352,806                 | 290,000                  |
| Youth Recreation Fees              | 249,753              | 175,700              | 175,700                 | 200,000                  |
| Sports Entry Fees                  | 129,165              | 80,964               | 80,964                  | 125,000                  |
| Tennis Center Revenue              | 480,050              | 404,819              | 404,819                 | 406,438                  |
| Village Collective                 | 361                  | 0                    | 0                       | 0                        |
| <b>Total Charges for Services</b>  | <b>3,375,030</b>     | <b>2,661,276</b>     | <b>2,661,276</b>        | <b>2,838,380</b>         |
| <b>Administrative Services</b>     | <b>3,093,744</b>     | <b>3,093,712</b>     | <b>3,093,712</b>        | <b>3,093,712</b>         |
| Grant Revenue                      | 645,435              | 0                    | 0                       | 0                        |
| Interest Income                    | 6,090,810            | 1,800,000            | 1,800,000               | 1,800,000                |
| Salary Reimbursement               | 576                  | 0                    | 0                       | 0                        |
| Lease Revenue                      | 155,914              | 125,000              | 125,000                 | 125,000                  |
| Oil & Gas Exploration              | 21,367               | 15,000               | 15,000                  | 15,000                   |
| Claims/Damage Reimbursement        | 100,341              | 0                    | 0                       | 0                        |
| Transfer In                        | 250,000              | 0                    | 0                       | 250,000                  |
| Miscellaneous Income               | 84,539               | 54,000               | 54,000                  | 48,600                   |
| Prior Year A/E/R                   | 58,265               | 0                    | 0                       | 0                        |
| <b>Total Other Revenue</b>         | <b>7,407,247</b>     | <b>1,994,000</b>     | <b>1,994,000</b>        | <b>2,238,600</b>         |
| <b>Total Revenue</b>               | <b>\$ 88,045,177</b> | <b>\$ 76,345,294</b> | <b>\$ 76,345,294</b>    | <b>\$ 78,870,727</b>     |

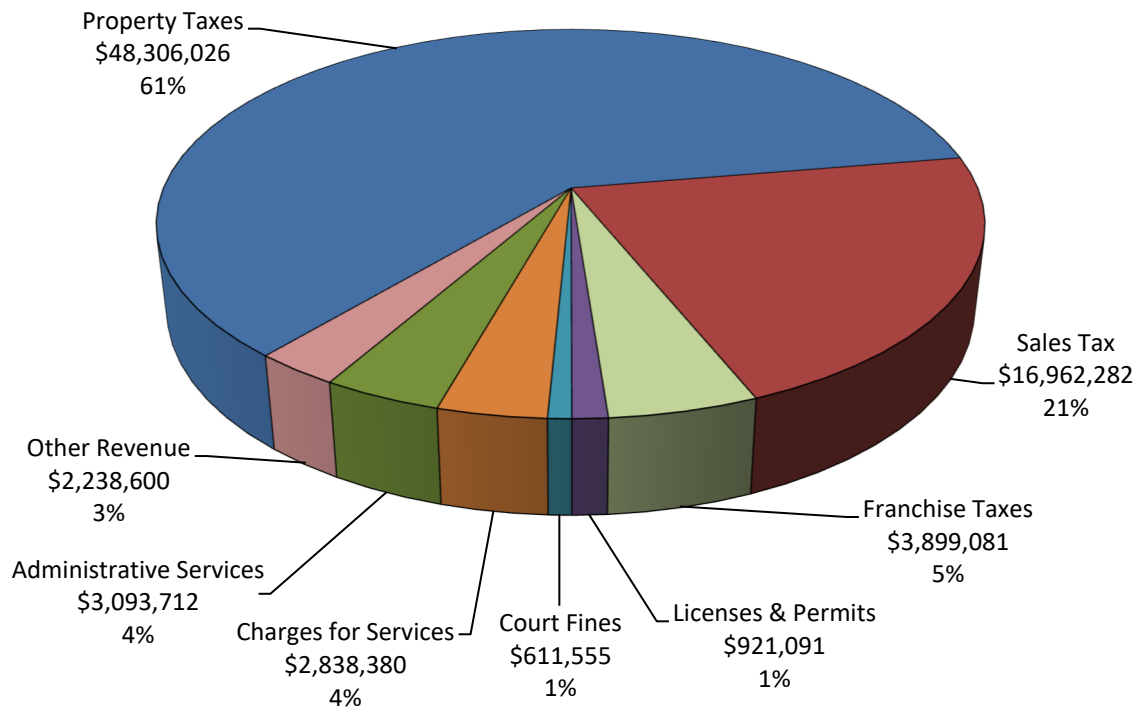
## General Fund Revenue Graphic Analysis

### Ten-Year History of General Fund Revenues



\* Budgeted

### FY 26-27 General Fund Revenues Viewed by Source



**Walkforward of Fund Balance  
General Fund**

|                                                          |                |
|----------------------------------------------------------|----------------|
| Beginning Fund Balance 10-01-25                          | \$ 147,619,521 |
| Add:                                                     |                |
| Budgeted Revenues FY 26                                  | 76,345,294     |
| Less:                                                    |                |
| Budgeted Expenditures FY 26 - adjusted for encumbrances  | 86,233,941     |
| Budgeted Fund Balance 09-30-26                           | 137,730,874    |
| Add:                                                     |                |
| Budgeted Revenues FY 27                                  | 78,870,727     |
| Less:                                                    |                |
| Budgeted Expenses FY 27                                  | 89,472,775     |
| Budgeted Fund Balance 09-30-27                           | \$ 127,128,826 |
| <b>Fund Balance:</b>                                     |                |
| <b>Nonspendable</b>                                      |                |
| 10% Reserve of FY 25 Budgeted Expenditures               | \$ 7,862,778   |
| <b>Committed</b>                                         |                |
| 15% Fund Balance per Policy                              | 11,794,166     |
| <b>Assigned</b>                                          |                |
| Building Code & Zoning Update                            | 150,000        |
| Comp Plan for Community Development                      | 550,000        |
| Economic Development Program                             | 551,355        |
| Future Advance to DUD for Projects                       | 12,100,000     |
| Trail Projects                                           | 6,000,000      |
| Dart Project                                             | 91,515         |
| Median Projects                                          | 6,887,730      |
| I&S Property Tax Rate Stabilization                      | 2,000,000      |
| 2040 Council Initiative                                  | 9,600,000      |
| Property Tax Reduction - Lawsuits after Certified Values | 5,000,000      |
| Metrocrest Assistance - Government Shutdown              | 150,000        |
| Strategic Reserve                                        | 25,077,395     |
| <b>Unassigned</b>                                        |                |
| Unreserved, Undesignated                                 | 39,313,888     |
| Budgeted Ending Fund Balance 09-30-27                    | \$ 127,128,826 |

### Capital Fleet Replacement Fund

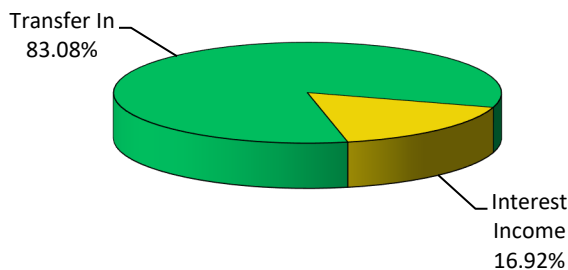
The Capital Replacement Fund is an internal service fund that provides capital fleet replacements based on the Fleet Services schedule. The Capital Replacement fund started in FY2015, and a transfer to this fund was made in in FY2023 and FY2024 to fully fund the anticipated cost needed to replace equipment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

| Description                  | Actual<br>2024-25   | Adopted<br>2025-26  | FY 26 Budget<br>Amended | FY 27 Budget<br>Proposed |
|------------------------------|---------------------|---------------------|-------------------------|--------------------------|
| Transfer In                  | \$ 671,270          | \$ 868,500          | \$ 868,500              | \$ 1,472,938             |
| 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               | <u>\$ 2,008,956</u> | <u>\$ 1,168,500</u> | <u>\$ 1,168,500</u>     | <u>\$ 1,772,938</u>      |
| Depreciation                 | \$ 1,078,389        | \$ 0                | \$ 0                    | \$ 0                     |
| Capital Outlay               | 0                   | 1,331,000           | 7,079,098               | 1,532,000                |
| Total Expenditures           | <u>\$ 1,078,389</u> | <u>\$ 1,331,000</u> | <u>\$ 7,079,098</u>     | <u>\$ 1,532,000</u>      |
| Net                          | 930,567             | (162,500)           | (5,910,598)             | 240,938                  |

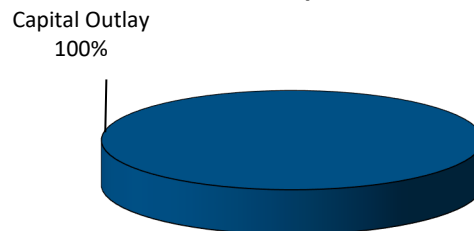
### Fund Balance

|                   |                      |                      |                      |                      |
|-------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Balance | <u>\$ 26,890,407</u> | <u>\$ 27,820,974</u> | <u>\$ 27,820,974</u> | <u>\$ 21,910,377</u> |
| Ending Balance    | <u>\$ 27,820,974</u> | <u>\$ 27,658,474</u> | <u>\$ 21,910,377</u> | <u>\$ 22,151,315</u> |

2026-27 Revenues



2026-27 Expenditures



## Enterprise Solutions Replacement Fund

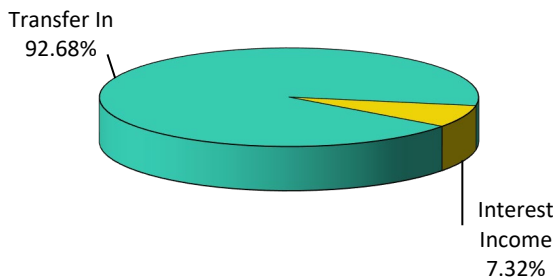
The Enterprise Solutions Fund is an internal service fund that provides network, server, PC, and other replacements based on the enterprise schedule. Revenues are transfers from funds purchasing equipment based on the purchase price and anticipated useful life. The Enterprise Solutions Replacement Fund 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<br>2024-25 | Adopted<br>2025-26 | FY 26 Budget<br>Amended | FY 27 Budget<br>Proposed |
|-------------------|-------------------|--------------------|-------------------------|--------------------------|
| Interest Income   | \$ 165,256        | \$ 50,000          | \$ 50,000               | \$ 50,000                |
| Transfer In       | 224,587           | 183,227            | 183,227                 | 633,505                  |
| Total Revenue     | <u>\$ 389,843</u> | <u>\$ 233,227</u>  | <u>\$ 233,227</u>       | <u>\$ 683,505</u>        |
| Supplies          | \$ 115,329        | \$ 0               | \$ 0                    | \$ 0                     |
| Services          | 314,873           | 0                  | 0                       | 0                        |
| Capital Outlay    | 0                 | 320,100            | 379,717                 | 1,425,000                |
| Total Expenditure | <u>\$ 430,202</u> | <u>\$ 320,100</u>  | <u>\$ 379,717</u>       | <u>\$ 1,425,000</u>      |
| Net               | (40,359)          | (86,873)           | (146,490)               | (741,495)                |

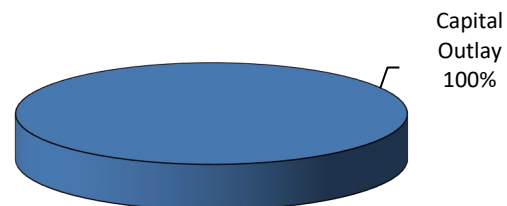
### Fund Balance

|                   |                     |                     |                     |                     |
|-------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Balance | <u>\$ 4,440,530</u> | <u>\$ 4,400,171</u> | <u>\$ 4,400,171</u> | <u>\$ 4,253,681</u> |
| Ending Balance    | <u>\$ 4,400,171</u> | <u>\$ 4,313,298</u> | <u>\$ 4,253,681</u> | <u>\$ 3,512,186</u> |

**2026-27 Revenues**



**2026-27 Expenditures**



## Public Safety Replacement Fund

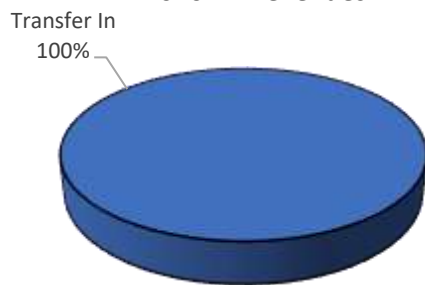
The Public Safety (PS) Replacement Fund is an internal service fund established in FY2027 to provide for the scheduled replacement of Fire and Police equipment based on expected useful life and replacement costs. The fund is supported by General Fund transfers. FY2027 includes an initial transfer to 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<br>2024-25 | Adopted<br>2025-26 | FY 26 Budget<br>Amended | FY 27 Budget<br>Proposed |
|--------------------|-------------------|--------------------|-------------------------|--------------------------|
| Transfer In        | \$ 0              | \$ 0               | \$ 0                    | \$ 4,947,000             |
| Total Revenues     | <u>\$ 0</u>       | <u>\$ 0</u>        | <u>\$ 0</u>             | <u>\$ 4,947,000</u>      |
| Tools & Equipment  | \$ 0              | \$ 0               | \$ 0                    | \$ 88,800                |
| Total Expenditures | <u>\$ 0</u>       | <u>\$ 0</u>        | <u>\$ 0</u>             | <u>\$ 88,800</u>         |
| Net                | 0                 | 0                  | 0                       | 4,858,200                |

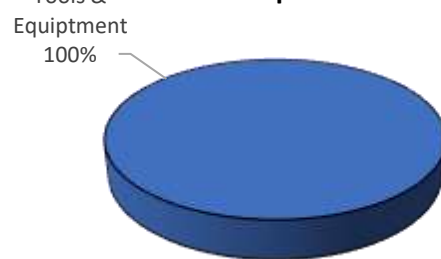
### Fund Balance

|                   |             |             |             |                     |
|-------------------|-------------|-------------|-------------|---------------------|
| Beginning Balance | \$ 0        | \$ 0        | \$ 0        | \$ 0                |
| Ending Balance    | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 4,858,200</u> |

**2026-27 Revenues**



**2026-27 Expenditures**



## Self-Funded Health Fund

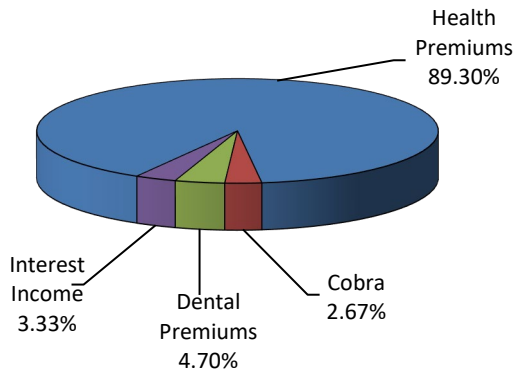
The Self-Funded Health Plan internal service fund provides for the medical and dental insurance for employees of the City of Coppell. Revenues are from premiums. Expenditures for FY2027 are for claims, claims administration, health clinic and wellness programs.

| Description           | Actual<br>2024-25   | Adopted<br>2025-26  | FY 26 Budget<br>Amended | FY 27 Budget<br>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        | <u>\$ 5,253,481</u> | <u>\$ 5,479,096</u> | <u>\$ 5,479,096</u>     | <u>\$ 6,009,651</u>      |
| 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    | <u>\$ 6,189,173</u> | <u>\$ 7,687,172</u> | <u>\$ 7,733,100</u>     | <u>\$ 7,395,329</u>      |
| Net                   | (935,692)           | (2,208,076)         | (2,254,004)             | (1,385,678)              |

### Fund Balance

|                   |                      |                      |                      |                     |
|-------------------|----------------------|----------------------|----------------------|---------------------|
| Beginning Balance | <u>\$ 11,567,473</u> | <u>\$ 10,631,781</u> | <u>\$ 10,631,781</u> | <u>\$ 8,377,777</u> |
| Ending Balance    | <u>\$ 10,631,781</u> | <u>\$ 8,423,705</u>  | <u>\$ 8,377,777</u>  | <u>\$ 6,992,099</u> |

**2026-27 Revenues**



**2026-27 Expenditures**

