



MEMORANDUM

To: Mayor and City Council

From: Jennifer Miller, Director of Finance

Date: September 11, 2018

Reference: Budget Amendment for Fiscal Year 2017-18

2030: Sustainable City Government

Introduction:

This budget amendment is being brought forward to reflect items that have been brought before Council during the fiscal year that require an amendment to the budget.

Analysis:

General Fund

General Fund revenues are being amended \$2,009,833. Recreational fee (\$175,000), Sales Tax Revenue (\$934,532), Interest Earnings (\$650,000) and the Transfer In from the CRDC (\$171,414) are the primary sources of the revenue increase.

General Fund expenditures are being increased \$224,314. Of this amount, \$49,750 is for items identified in designated fund balance. Combined Services is being increased \$35,314. This is associated with the cleanup of some property purchased during the fiscal year. City Administration is being increased \$83,000 for the Allies in Community project approved in June 2018. The increase in Engineering is due to costs associated with Grapevine Springs Erosion project and is part of the Designated Fund Balance. Police is being increased due to the replacement of a vehicle that was totaled and for which the City received some insurance proceeds. The cost increase in Environmental Health is part of the Designated Fund Balance associated with public education about solid waste.

Water and Sewer Fund – W/S Infrastructure Maintenance

Revenues are being amended for the settle up from the Trinity River Authority (TRA) for the fiscal year 2016-17 and the expenses are being amended to reflect the increase in debt service being charged by TRA for fiscal year 2017-18.

Police Special Revenue Fund

Revenues are being amended to reflect forfeitures, donations and school bus arm funds that have been received. The expenditures are being amended for training and the Explorers program.

Park Special Revenue Fund

Revenues are being amended to reflect interest earnings and the expenditures are being amended for the Old Town Playground Resurfacing.

Infrastructure Maintenance Fund

Revenues are being amended for the anticipated increase in sales tax collections and interest earnings. The expenditures are being decreased due to moving the Parkway Blvd project from fiscal year 2017-18 to fiscal year 2018-19.

Drainage Utility District

Revenues are being amended to reflect the anticipated fees.

Red Light Fund

Expenditures are being increased due to the replacement of a vehicle that was totaled and for which the City received some insurance proceeds.

Juvenile Case Manager Fund

Revenues are being amended to reflect the anticipated fees.

Hotel/Motel Fund

Revenues are being amended to reflect anticipated interest earnings. Expenditures are being amended for the Art Stroll.

Municipal Court Special Revenue

Revenues are being amended to reflect the anticipated fees.

Municipal Court Tech Fund

Revenues are being amended to reflect the anticipated fees.

Coppell Economic Development Foundation

The revenues are associated with increased interest earnings.

Municipal Court Judicial Fund

Expenditures are being amended for items associated with video arraignment.

Crime Control

Revenues are being increased for the anticipated increase in sales tax collections and interest earnings. Expenditures are being amended for the costs associated with the south parking lot construction project.

CRDC #2 - Special Revenue

Revenues are being increased for the anticipated increase in sales tax collections and interest earnings. Expenditures are for architectural and engineering services associated with the Arts Center, the Community Center parking lot, pavement markings and the transfer out to the General Fund associated with the sales tax collections.

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.