



MEMORANDUM

To: Mayor and City Council

From: Jennifer Miller, Director of Finance

Date: September 27, 2016

Reference: Budget Amendment for Fiscal Year 2015-16

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 \$2,277,599. Rollback taxes (\$199,340), Franchise taxes (\$150,000), Building permits (\$325,000), Sales Tax Revenue (\$925,000), Ambulance service (\$175,000), Prior year (\$191,709), Municipal Court (\$200,000), Interest Earnings (\$120,000) and Sale of City Property (\$486,002) are the primary sources of the revenue increase.

General Fund expenditures are being increased \$2,112,972. Combined Services is being increased \$555,305. This is associated with Tyler Software project, (\$50,000), the ERP discovery project (\$442,680) and a change order associated with the Service Center construction. Economic Development is being amended \$150,000 for the payment of an economic development sign grant. Facilities has experienced some unanticipated repairs, maintenance and costs associated with the sprinkler systems at Fire Station #2 and the Arts Center. There has been drainage issue at 265 Parkway and some humidity issues at the Justice Center. Environmental Health is being amended for costs regarding their public education campaign. The Fire department budget is being increased \$638,845 for the construction of the Joint Fire Training Facility. Life Safety Park is being increased for the salary costs of the Life Safety Park manager. Police budget is being increased \$16,000 for legal advisor services.

Information Systems is being increased for the costs associated with replacing some Tough books (MDC's) for Police and Fire. Parks is being amended for the storm damage repairs at Wagon Wheel Park and for the Storm Drainage project also at Wagon Wheel. Of the total expenditure increase, \$1,777,150 of the expenditure increase is in Designated Fund Balance resulting in a net increase of \$335,822.

Water and Sewer Fund

Revenues are being amended for the decrease experienced in Water/Sewer sales and Impact Fees. Expenses are being amended in Combined services to lower the transfer to the General Fund. Utility Billing is being increased for credit card fees.

Police Special Revenue Fund

Revenues are being amended to reflect forfeitures and grants that have been received. The expenditures are being amended for Municipal Court training costs.

Park Special Revenue Fund

Revenues are being amended to reflect actual park fees collected. Expenditures are being amended for the Parks and Recreation Master Plan that was more than originally budgeted.

Tree Preservation Fund

Revenues are being amended to reflect actual tree reparations collected.

Debt Service Fund

Revenues and expenditures are being amended to reflect the bond refunding that occurred during this fiscal year.

Infrastructure Maintenance Fund

Revenues are being amended for the anticipated increase in sales tax collections.

Self-Funded Health Plan

Revenues are being amended to reflect anticipated premiums and expenditures are being amended to reflect projected claims for the fiscal year.

Drainage Utility District

Revenues are being amended to reflect the anticipated fees. Expenditures are being amended for the Flood Study along Denton Creek.

Donations Special Revenue Fund

Revenues are being decreased to reflect actual amounts collected. Expenditures are being amended for costs associated the Library, the Arts Center and Animal Control.

Recreation Fund

Revenues are being amended to reflect the increase in interest earnings.

Red Light Fund

Revenues are being amended for the increased interest earnings.

Juvenile Case Manager Fund

Revenues are being amended to reflect actual fees collected.

Municipal Court Special Revenue Fund

Revenues are being amended to reflect actual fees collected.

CRDC Special Revenue

Expenditures are being amended for the costs associated with Wagon Wheel erosion.

CRDC Debt Service Fund

Revenues are being increased to reflect interest earnings. Expenditures are being amended for agency fees associated with the debt.

Coppell Economic Development Foundation

The revenues and expenditures are associated with the buying and selling of City property.

Municipal Court Tech Fund

Revenues are being amended to reflect actual fees collected and the expenditures are for services related to business process configuration.

Municipal Court Judiciary Fund

Revenues are being amended to reflect actual fees collected.

Rolling Oaks Fund

Revenues are being amended as a result of the increase in sales experienced by the cemetery.

Crime Control

Revenues are being increased for the anticipated increase in sales tax collections. Expenditures are being amended for the costs associated with the Joint Dispatch project and the transfer to CIP for the Police Department portion of the Life Safety Park construction.

Perpetual Care Fund

Revenues are being amended as a result of the increase in sales experienced by the cemetery. 15% of the total revenue generated must be transferred to the Perpetual Care Trust Fund.

CRDC #2 - Special Revenue

Revenues are being increased for the anticipated increase in sales tax collections and the transfer in from the General Fund for the Library. Expenditures are associated with the 2nd payment for the artificial turf at CMS – N, costs approved to for the Library and Andy Brown Park.

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.