



## MEMORANDUM

**To:** Mayor and City Council

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

**Date:** August 22, 2017

**Reference:** Budget Amendment for Fiscal Year 2016-17

**2030:** Sustainable City Government

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### **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 \$2,966,148. Tennis Center revenue (\$125,000), Building permits (\$75,000), Sales Tax Revenue (\$1,597,082), Prior year recoveries (\$329,476), Interest Earnings (\$225,000) and Sale of City Property (\$482,205) are the primary sources of the revenue increase. The prior year recovery resulted from when the City put funds into escrow with the Texas Department of Transportation for the 635/Beltline Project. This occurred in 2009 and in 2017, TxDOT refunded to the City the excess of funds that were on deposit.

General Fund expenditures are being increased \$4,443,364. Of this amount, \$3,639,951 is for items identified in designated fund balance. Combined Services is being increased \$3,649,886. This is associated with Tyler Software project, (\$2,015,783), the transfer to the CRDC for the General Fund portion of the Library and Life Safety Park projects. (\$593,178), the Service Center project – Phase II (\$826,665), and the Time and Attendance software project (\$214,260). Economic Development is being amended \$54,000 for the payment of three economic development employment grants. The Community Information Department is being amended \$39,838 for expenditures associated with the Coppel Celebrates event. Facilities is being amended (\$243,950) for the HVAC replacement at the CORE that was approved in May 2017. The amendment for the Fire Department is for tools and props for the Joint Training Facility (\$218,163). The Life Safety Park is in its first year of operation and the initial budget was an estimate. The department is being amended \$50,000 to cover the actual costs being incurred.

Animal Services is being amended \$111,000 due to a change order associated with the renovation project (\$12,500), furnishings (\$26,000) associated with the renovation, and for the replacement of the existing HVAC units while the building is under contraction (\$71,000). Parks is being amended for a vehicle for the crew that was added FY 16-17. The Recreation Center is being amended (\$31,000) for the additional cameras that were added to the facility. \$804,413 of the expenditure increase will be provided by undesignated fund balance.

#### Water and Sewer Fund – W/S Infrastructure Maintenance

Revenues are being amended for the decrease experienced in Water/Sewer sales. Expenses are being amended in Combined Services for the transfer out for the Water/Sewer portion of the Service Center project. Debt Service is being decreased due to the debt not being issued for the Second Source Pump Station this fiscal year. Utility Operations is being amended for the Inflow and Infiltration repairs approved by Council on July 25, 2017 and August 8, 2017. The expenditures in the IMF fund are for the Manhole Rehabilitation project approved in May 2017.

#### Police Special Revenue Fund

Revenues are being amended to reflect forfeitures and grants that have been received. The expenditures are being amended for the Commercial Vehicle Division.

#### Park Special Revenue Fund

Revenues are being amended to reflect actual park fees collected.

#### Tree Preservation Fund

Revenues are being amended to reflect actual tree reparations collected.

#### Debt Service Fund

Revenues are being amended to reflect interest earnings and the refund of bond issuance costs paid in prior years.

#### Infrastructure Maintenance Fund

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

#### Drainage Utility District

Revenues are being amended to reflect the anticipated fees. Expenditures are being amended for the design of the Hunterwood Park bank stabilization.

#### Donations Special Revenue Fund

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

#### Recreation Fund

Revenues are being amended to reflect the increase in interest earnings. Expenditures are being amended for the Grapevine Springs Park Creek Dredging project.

Red Light Fund

Revenues are being amended for the increased interest earnings and insurance proceeds received. Expenditures are being amended for credit card fees.

Hotel/Motel Fund

Revenues are being amended to reflect actual funds received. Expenditures are being amended for the funds rebated.

CRDC Special Revenue

Revenues and expenditures are being amended in order to close the fund. Any remaining funds were transferred to CRDC #2.

CRDC Debt Service Fund

Revenues are being increased to reflect interest earnings.

Coppell Economic Development Foundation

The revenues are associated with increased interest earnings.

Municipal Court Tech Fund

The expenditures are being amended for services related to the Coppell Warrant Export project.

Municipal Court Judiciary Fund

Expenditures are being amended to for items associated with the Judges signing and processing warrants.

Crime Control

Revenues are being increased for the anticipated increase in sales tax collections. Expenditures are being amended for the transfer to CIP for the Police Department portion of the Life Safety Park construction.

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 Arts Center and those projects transferred in from CRDC #1.

**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.