

**CITY OF COPPERAS COVE  
CITY COUNCIL WORKSHOP MEETING MINUTES  
July 27, 2010 – 6:00 P.M.**

**A. CALL TO ORDER**

Mayor John Hull called the workshop meeting of the City Council of the City of Copperas Cove Texas to order at 6:07 p.m.

**B. ROLL CALL**

John Hull  
Cheryl L. Meredith  
Charlie D. Youngs  
Gary L. Kent  
Danny Palmer  
Kenn Smith  
Frank Seffrood

**ALSO PRESENT**

Andrea M. Gardner, City Manager  
Jane Lees, City Secretary

**C. WORKSHOP ITEMS**

1. Presentation and discussion of the Fiscal Year 2011 Proposed Budget. **Andrea M. Gardner, City Manager**

Andrea M. Gardner, City Manager, presented an overview of the General Fund. A copy of the presentation is attached to and made a part of these minutes. Subjects covered included the tax rate, tax rate distribution, General Fund balance, General fund revenues, General Fund Revenue Comparison by source, General Fund functions, General Fund expenditure comparison, Non-Departmental expenditure comparison by category, and Non-Departmental significant budget changes.

Presentations were given for each of the following departments –

Administration:

- City Manager
- City Council
- City Attorney
- City Secretary
- Human Resources
- Information Systems
- Fleet Services
- Facility Maintenance
- Finance
- Non Departmental

Public Safety:

- Police Department
- Animal Control
- Fire/EMS

- Code Compliance
- Emergency Management
- Municipal Court

Community Services:

- Parks & Recreation
- Recreation Activities Fund
- Library

Development Services:

- Building Development
- Streets
- Planning
- Engineering

Andrea M. Gardner, City Manager, presented an overview of the Golf Course Fund. A copy of the presentation is attached to and made a part of these minutes. Subjects covered included Golf Course Fund balance, Golf Course Fund revenues, Golf Course Fund revenue comparison by source, Golf Course Fund expense comparison by function, Non-Departmental Expenditure comparison by category, Non-Departmental significant budget changes.

Presentation followed for the Golf Course.

2. Provide direction to the City Manager regarding the Fiscal Year 2011 Proposed Budget. <b>Andrea M. Gardner, City Manager</b>
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Questions by various Council Members about proposed budgets were answered during the above presentations.

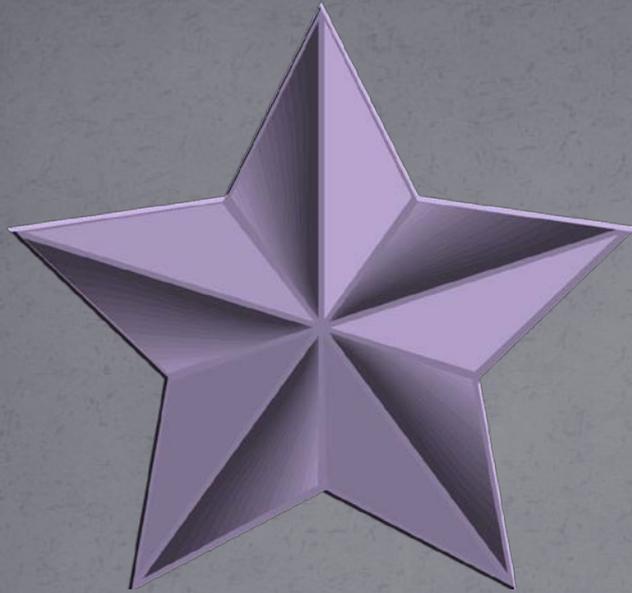
**D. ADJOURNMENT**

There being no further business, Mayor Hull adjourned the meeting at 8:44 p.m.

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John Hull, Mayor

ATTEST:

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Jane Lees, City Secretary



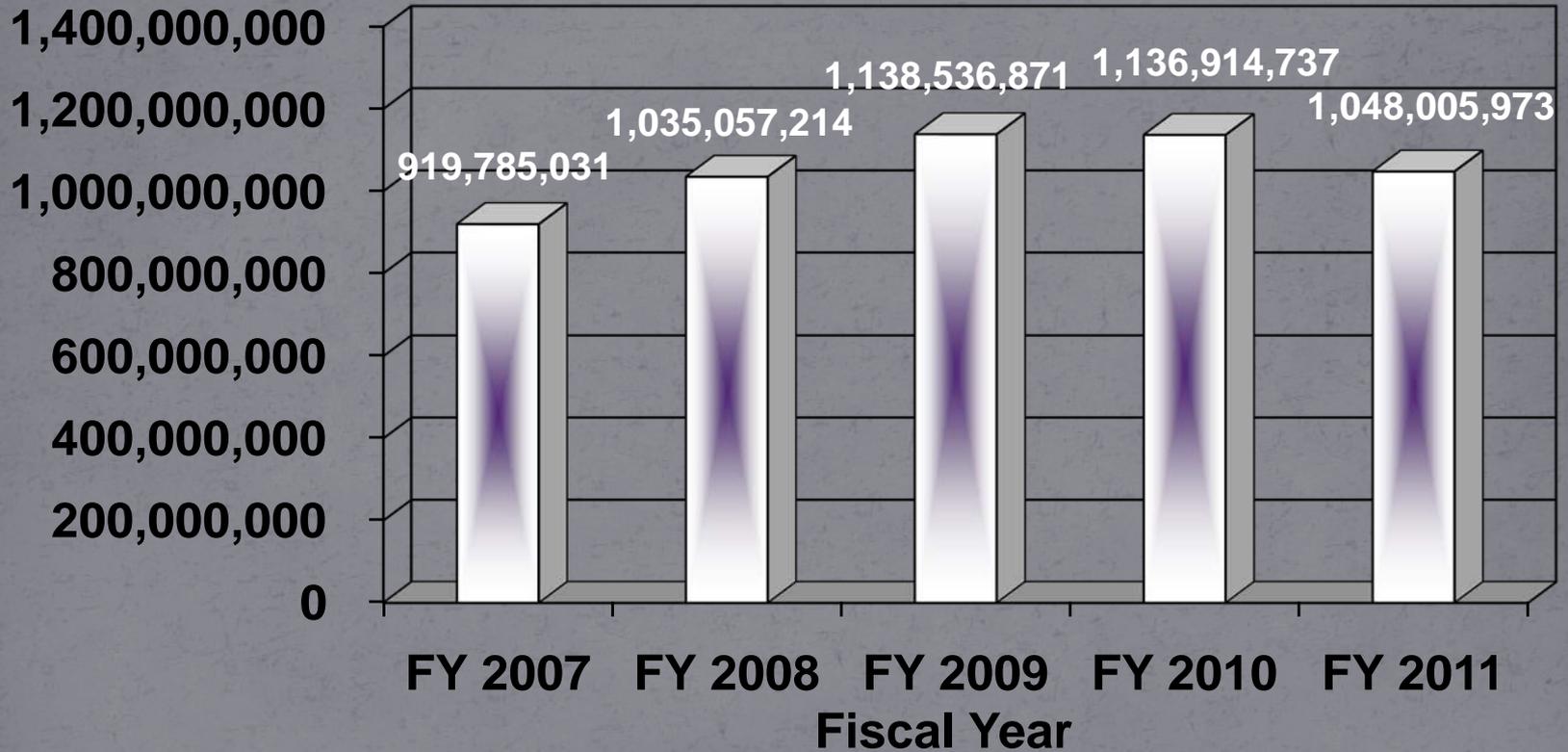
# General Fund

FY 2010 Proposed

Budget



# Net Taxable Value



\*FY 2010 Net Taxable Value is based on estimates received from Coryell County & Lampasas County Appraisal Districts

# Tax Rate

- Current Tax Rate - .7600
- Proposed Tax Rate - .7600
- One Cent of Proposed Tax Rate - \$104,800
  - Net taxable value of \$1,048,005,973
  - Divided by \$100/assessed valuation = \$10,480,060
  - Multiplied by 1 cent (.01) = \$104,800
  - Adjusted for 99% collection rate = \$103,752

Note: The Proposed Budget is using the projected assessed tax value with a 99% collection rate. On July 26, 2010 the Tax Roll should be Certified by the Chief Appraisers. At that time the City should receive an updated assessed value of which staff would recommend to budget a 99% collection rate in the final adopted budget.

The City has scheduled a Budget Workshop for August 3, 2010 to discuss the tax rate further.

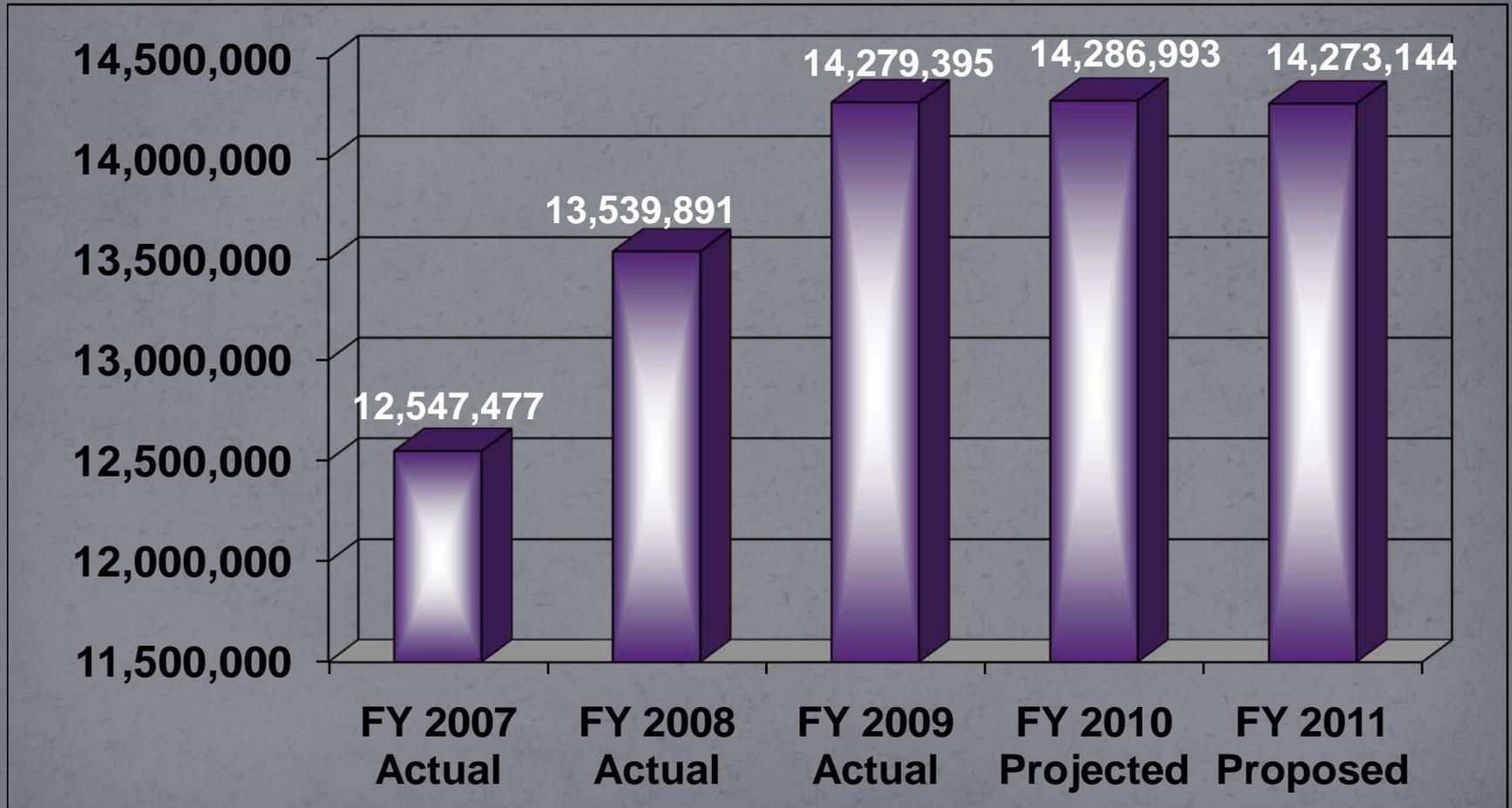
# Tax Rate Distribution

Fiscal Year	General Fund	Debt Service	Total Tax Rate
2006	.653285	.121715	.775000
2007	.607085	.132915	.740000
2008	.598029	.141971	.740000
2009	.599300	.140700	.740000
2010	.599670	.160330	.760000
2011	.594794	.165388	.760000
Proposed			

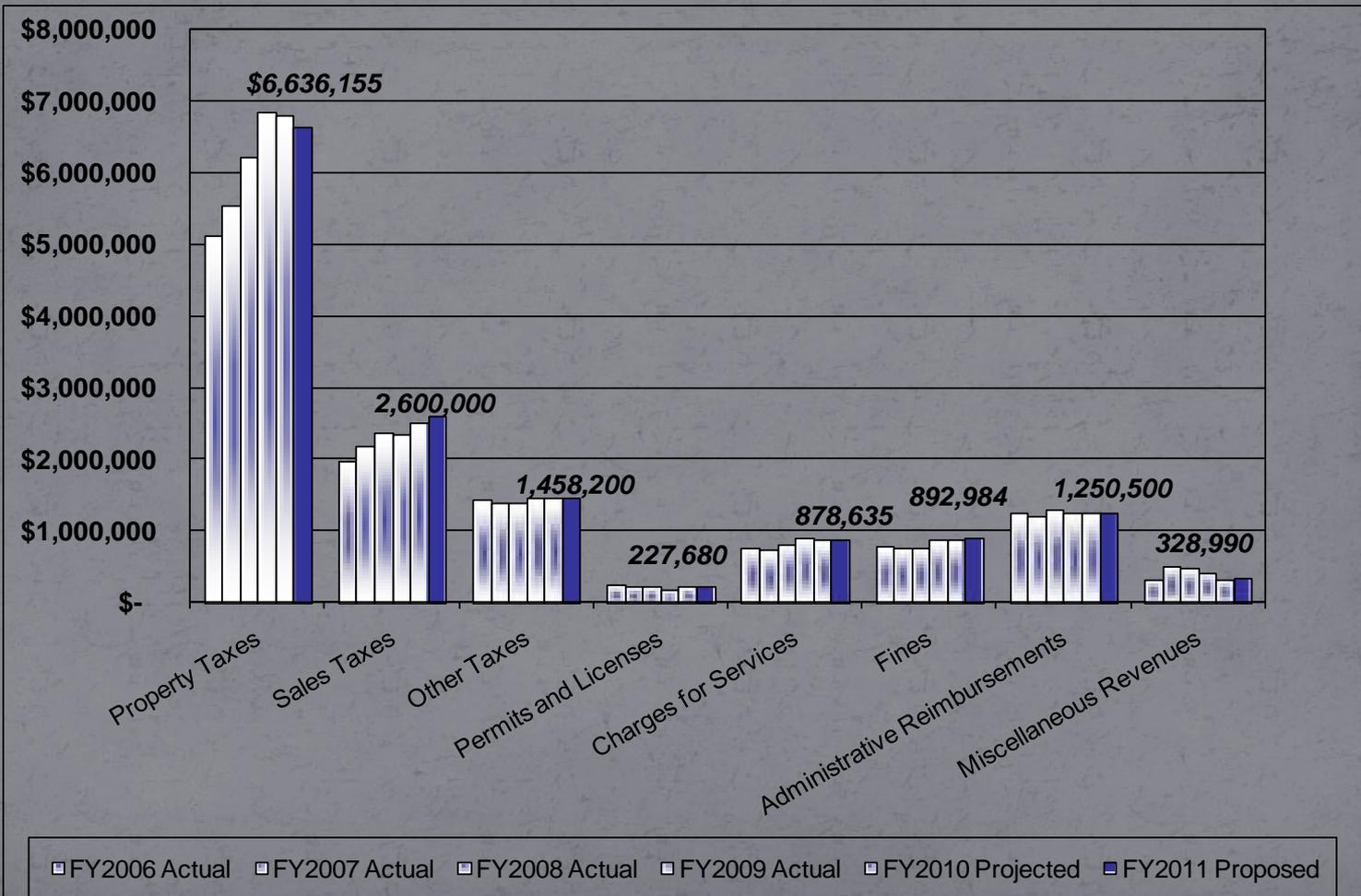
# General Fund Balance

Estimated Fund Balance 10/01/2010	\$4,725,957
Estimated Revenue for FY 2011	14,273,144
Total Funds Available	18,999,101
Estimated Expenditures for FY 2011	<u>15,298,372</u>
Projected Ending Fund Balance	\$3,700,729
Ideal Fund Balance	\$3,692,318
Over/(Under) Ideal Fund Balance	\$8,411

# General Fund Revenues



# General Fund Revenue Comparison By Source



# General Fund Functions (As Proposed)

## ➤ City Administration

- City Council
- City Manager
- City Secretary
- City Attorney
- Finance (includes Purchasing)
- Human Resources
- Information Systems

## ➤ Public Safety

- Police
- Fire/EMS
- Emergency Management
- Animal Control
- Municipal Court

## ➤ Community Services

- Parks and Recreation
- Library

## ➤ Development Services

- Code & Health Compliance
- Building
- Planning

## ➤ Public Works

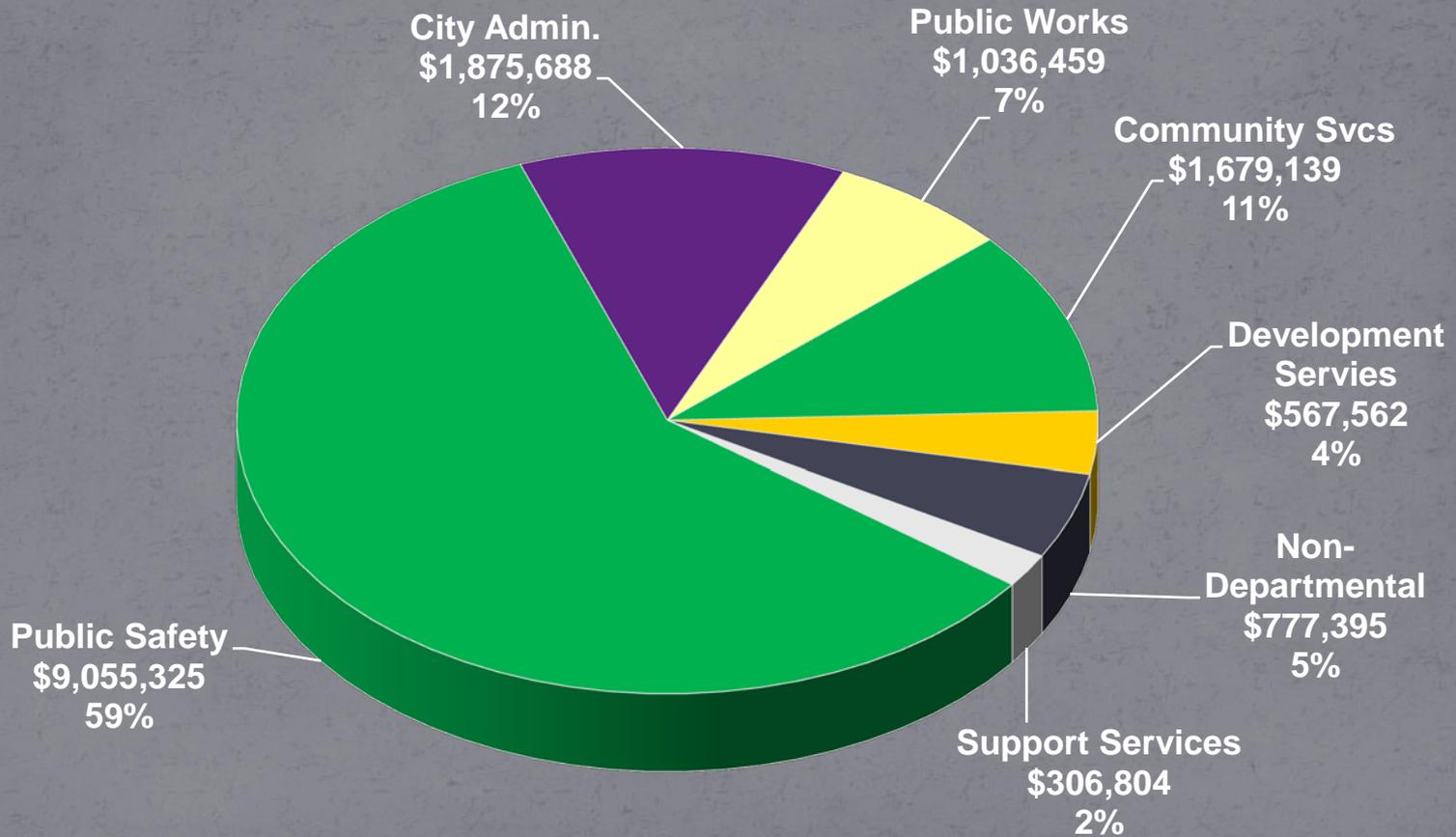
- Streets
- Engineering

## ➤ Support Services

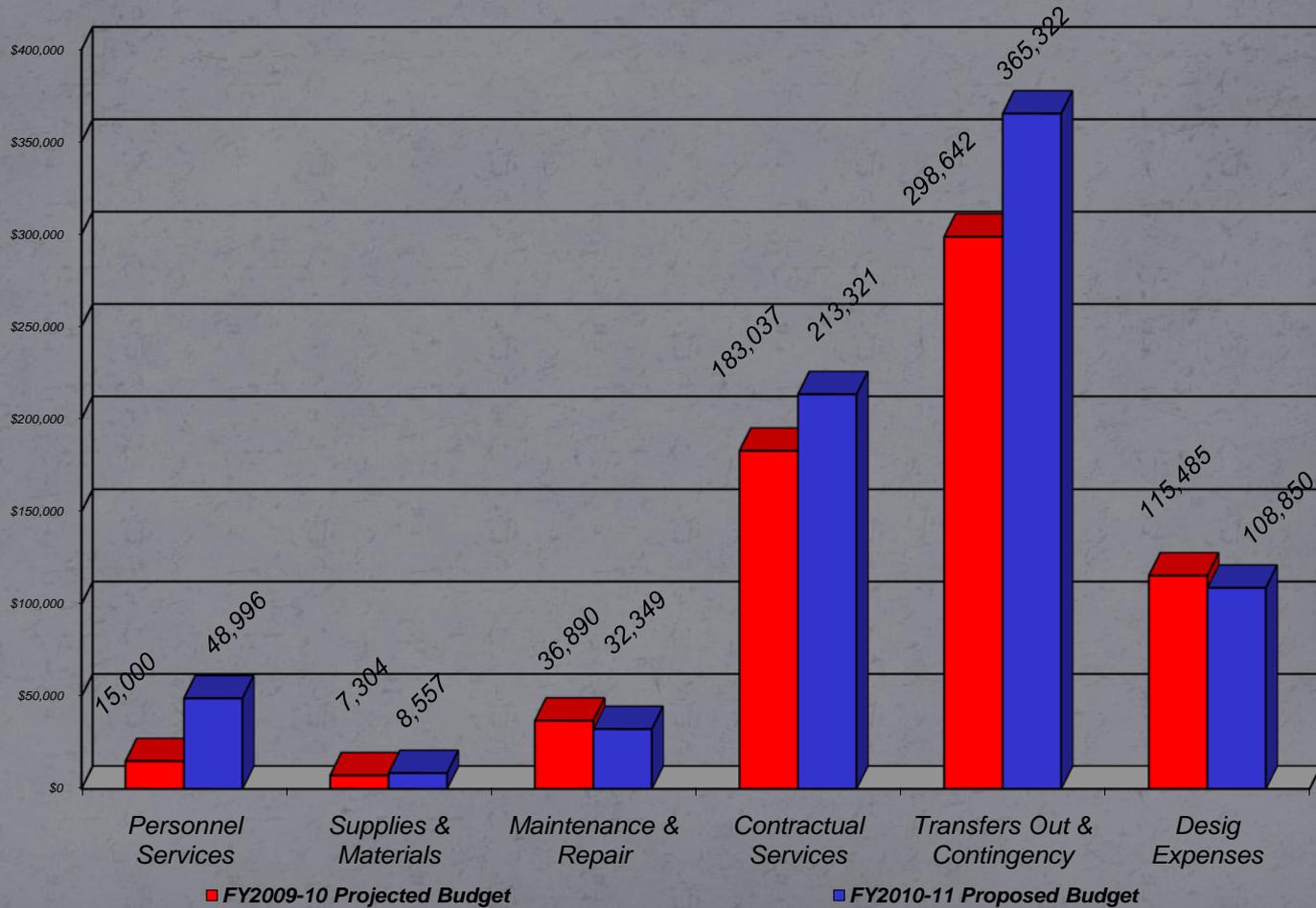
- Facility Maintenance
- Fleet Maintenance

## ➤ Non-Departmental

# General Fund Expenditure Comparison By Function



# Non-Departmental Expenditure Comparison - By Category



# Non-Departmental Significant Budget Changes

## ➤ Personnel Services

- In FY 2009-10, only unemployment compensation budget was included in this category. In FY 2010-11 Hill Country Transit (HOP) and Public Relations expenses are included.

## ➤ Contractual Services

- Includes funds for a healthcare consultant.
- Includes onsite security training.

## ➤ Transfers

- To SAFER Grant Fund (General Fund Match) - \$299,172
- Contingency - \$30,310

# Changes to Proposed Budget?



# Golf Course Fund

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Fiscal Year 2011 Proposed Budget

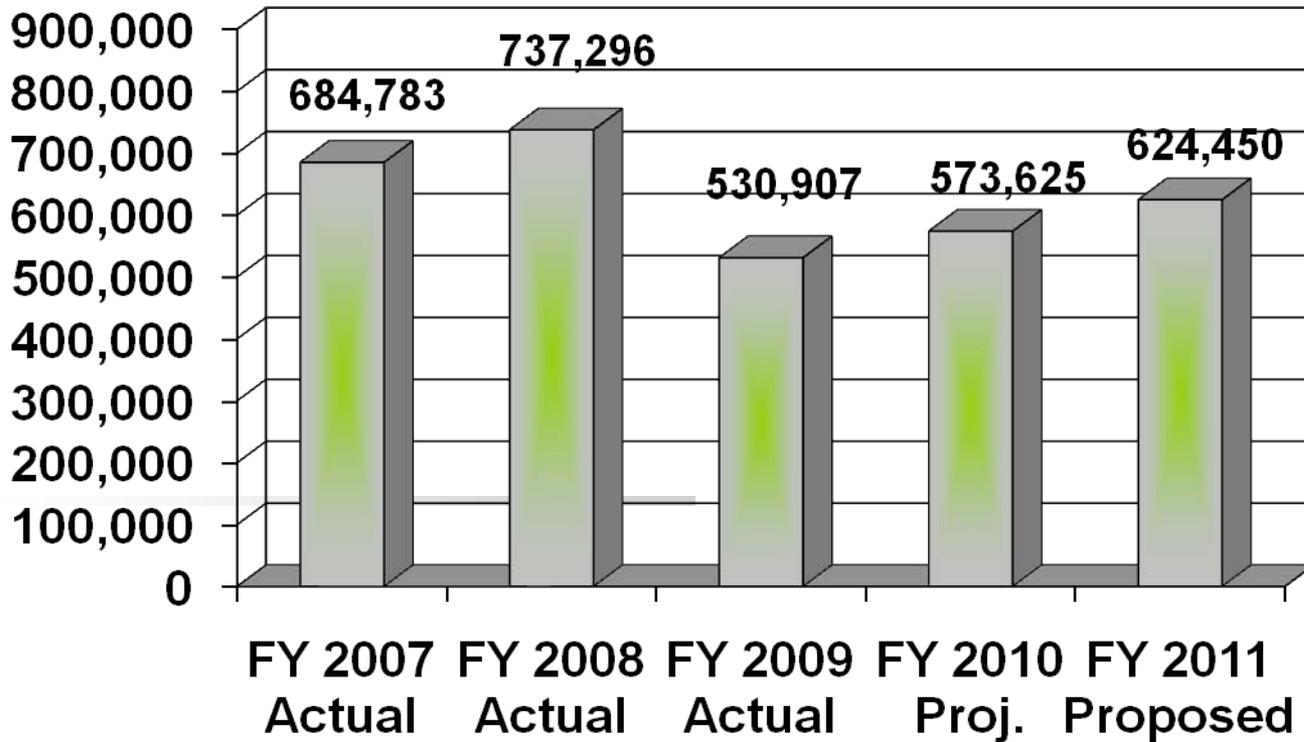


# Golf Course Fund Balance

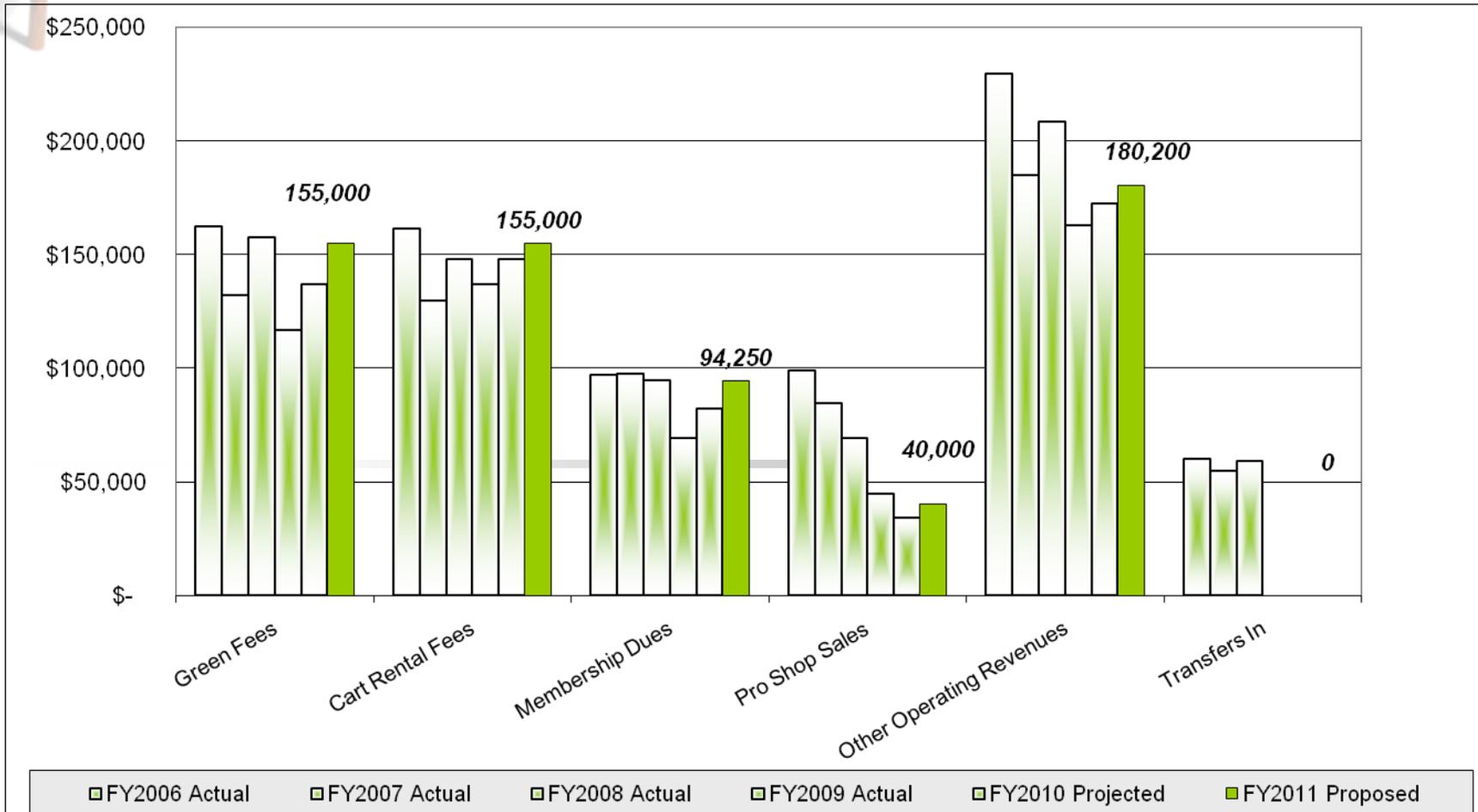
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Estimated Fund Balance 10/01/2010	(\$130,913)
Estimated Revenue for FY 2011	\$624,450
Total Funds Available	\$493,537
Estimated Expenses for FY 2011	<u>\$614,702</u>
Projected Ending Fund Balance	<u>(\$121,165)</u>
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Ideal Fund Balance	\$140,233
Over/(Under) Ideal Fund Balance	(\$261,398)

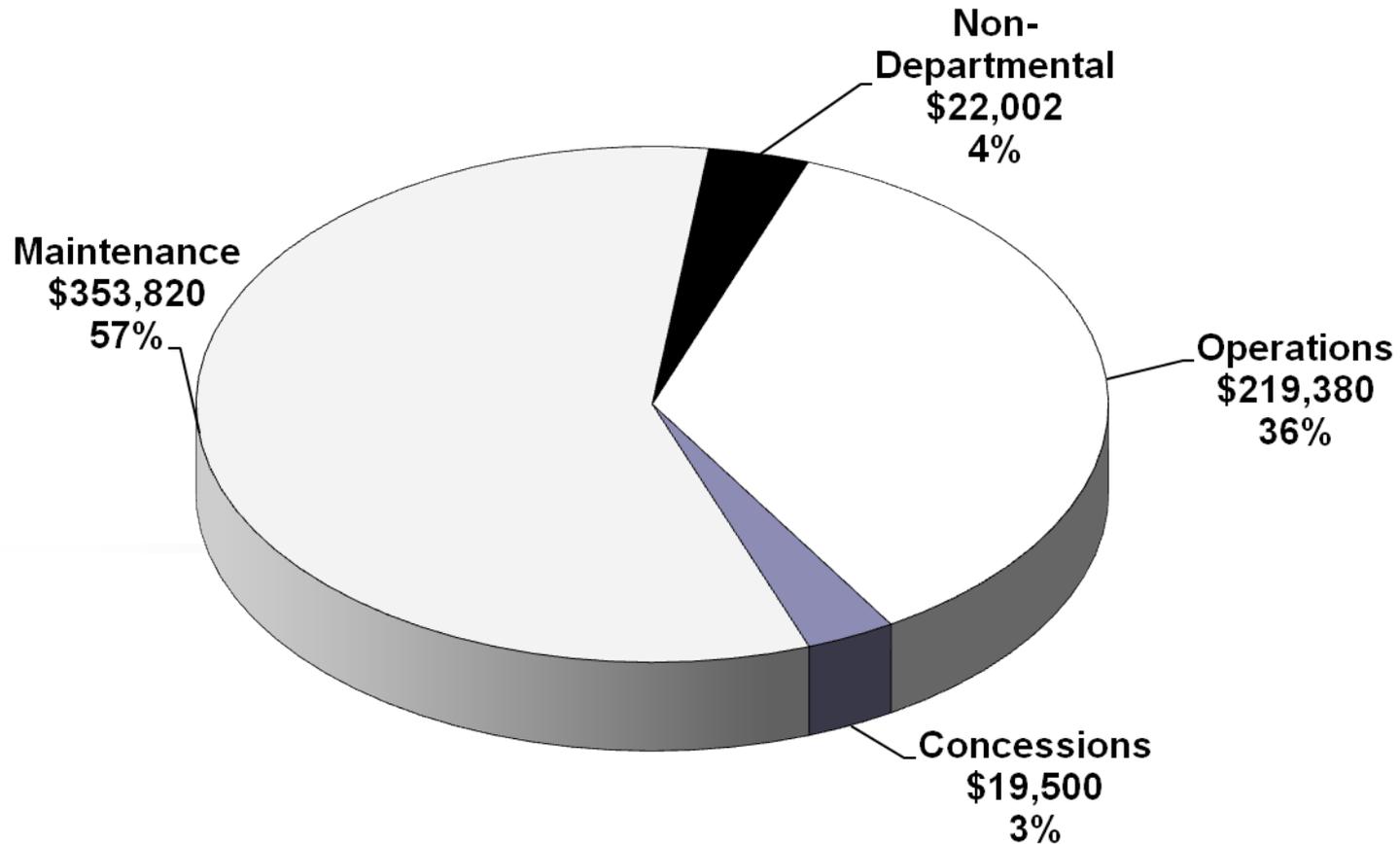
# Golf Course Fund Revenues



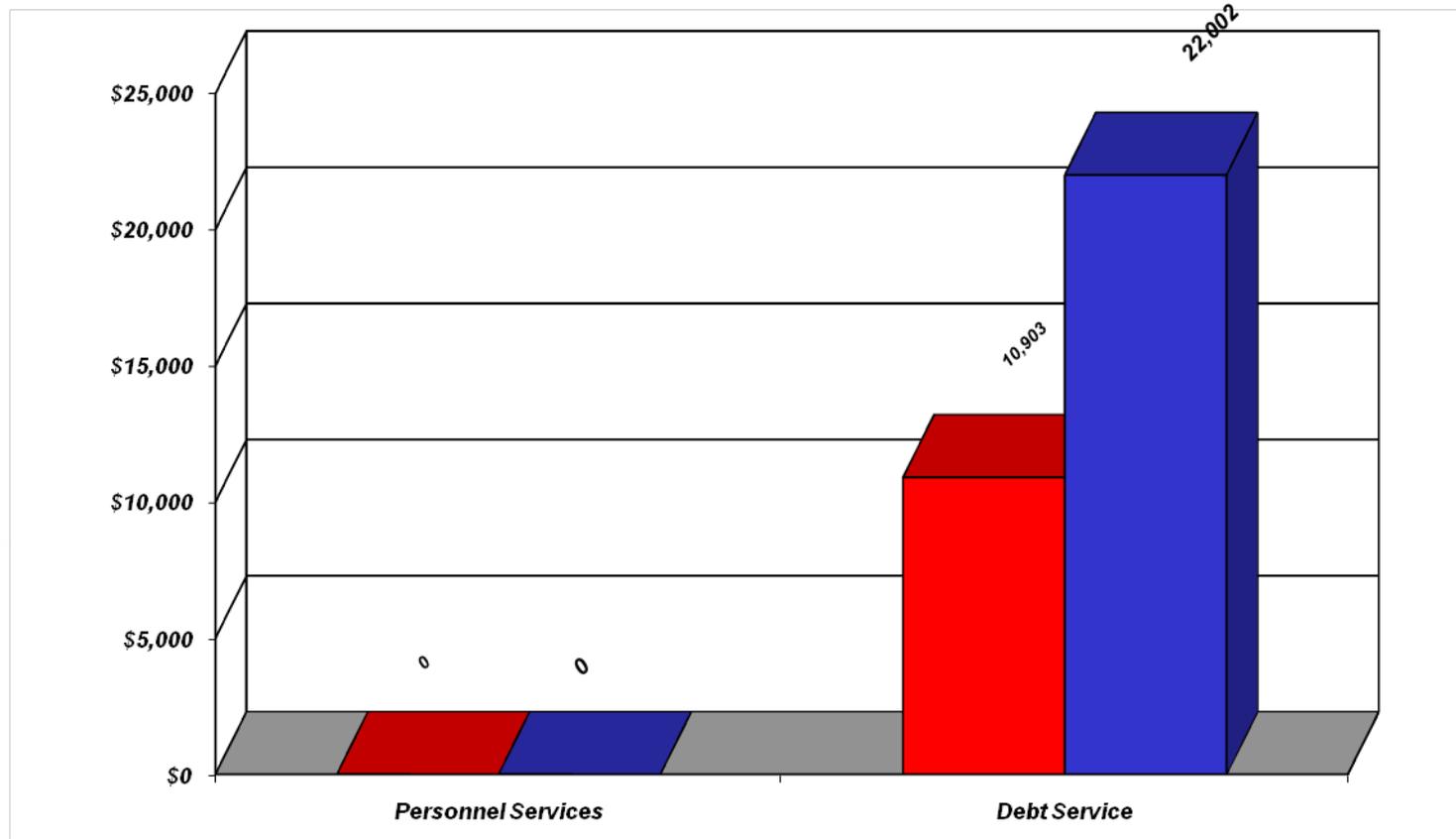
# Golf Course Fund Revenue Comparison - By Source



# Golf Course Fund Expense Comparison - By Function



# Non-Departmental Expenditure Comparison - By Category



■ FY2009-10 Budget\*

■ FY2010-11 Proposed Budget

\*As of July 7, 2009



# Non-Departmental Significant Budget Changes

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➤ **Debt Service**

- Principal and Interest Payments were partially budgeted in the Capital Improvement Project fund in FY 2009-10 due to excess funds available in the 2008 Tax Note issuance.
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# Changes to Proposed Budget

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