

# FISCAL YEAR 2016-2017



## CITY OF COPPERAS COVE

# PROPOSED BUDGET & PLAN OF MUNICIPAL SERVICES





## Declarations required by the State of Texas

*Required by Section 102.005, Local Government Code*

This budget will raise more total property taxes than last year's budget by \$76,386 (0.8%), and of that amount \$\_\_\_\_\_ is tax revenue to be raised from new property added to the tax roll this year.

*Required by Section 102.007, Local Government Code*

This budget raises more property tax revenue compared to the previous year's budget. The Copperas Cove City Council adopted the budget with the following voting record:

City Council Place 1	David Morris	___
City Council Place 2	James Pierce Jr.	___
City Council Place 3	Dan Yancey	___
City Council Place 4	Marty Smith	___
City Council Place 5	Kirby Lack	___
/Mayor Pro Tem		
City Council Place 6	George Duncan	___
City Council Place 7	Matthew Russell	___

Information regarding the City's property tax rates follows:

Fiscal Year 2014-2015 (preceding)	\$0.7900/\$100 valuation
Fiscal Year 2015-2016 (current)	\$0.797908/\$100 valuation
Fiscal Year 2016-2017	
Adopted Rate	\$_____/ \$100 valuation
Effective Tax Rate	\$_____/ \$100 valuation
Effective Maintenance and Operations Tax Rate	\$_____/ \$100 valuation
Rollback Tax Rate	\$_____/ \$100 valuation
Debt Tax Rate	\$_____/ \$100 valuation



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**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*

# City Of Copperas Cove, Texas Annual Budget and Plan of Municipal Services Fiscal Year 2016-2017

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# PREFACE



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*

# **CITY OF COPPERAS COVE, TEXAS**

## **VISION STATEMENT**

***The Vision of the City of Copperas Cove is a military friendly and environmentally sensitive community with a high quality of life in a safe environment where people genuinely care about the City.***

## **MISSION STATEMENT**

***The Mission of the City of Copperas Cove is to provide excellent public services using revenues effectively to meet the needs of our diverse community.***

***Adopted by the City Council on April 19, 2011***



***The City Built for Family Living***

# City of Copperas Cove, Texas

## List of Principal Officials

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### City Council

Frank Seffrood - Mayor  
Kirby Lack - Mayor Pro Tem

David Morris - Council Member  
James Pierce Jr - Council Member  
Dan Yancey - Council Member

Marty Smith - Council Member  
George Duncan - Council Member  
Matthew Russell - Council Member

### City Staff

#### Reporting to City Council

Andrea M. Gardner, City Manager  
Denton, Navarro, Rocha, Bernal, Hyde & Zech P.C., City Attorney  
F.W. "Bill" Price, City Judge  
Lisa Kubala, Associate Municipal Judge

#### Reporting to the City Manager

Eddie Wilson, Interim Police Chief  
Michael Neujahr, Fire Chief  
Velia Key, Director of Financial Services  
Ryan D. Haverlah, Budget Director/Asst. to the City Manager  
Jeff Davis, Human Resources Director  
Kevin Keller, Public Information Officer  
Mariela Altott, City Secretary  
Mike Morton, Building Official  
Greg Mitchell, Information Systems Director  
Joe Brown, Parks & Recreation Director  
Vacant, Public Works Director  
Vacant, Planner



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Copperas Cove  
Texas**

For the Fiscal Year Beginning

**October 1, 2015**

Executive Director



City of Copperas Cove  
**ACKNOWLEDGEMENTS**

A special thanks to all city employees who contributed to this project.

**City Manager**  
Andrea Gardner

**City Secretary**  
Mariela Altott

**Public Information**  
Kevin Keller  
Kyra Cox

**Finance Department**  
Velia Key  
Stephanie Potvin  
Silvia Perez

**Budget Department**  
Ryan Haverlah  
Ariana Beckman

**Human Resources**  
Roy Jeff Davis  
Linda Hernandez

**Information Systems**  
Greg Mitchell  
Adam Wolf  
Robert Browning

**Municipal Court**  
Jennifer Henry

**Police Department**  
Eddie Wilson  
Cheryl Forester  
Brian Wyers  
Jeff Stoddard

**Animal Control**  
David Wellington

**Fire Department**  
Michael Neujahr  
Michael Fleming  
Gary Young

**Street/Drainage**  
James Mullen

**Fleet Services**  
Mike King

**Planning**  
Benjamin Smith

**Building Development**  
Mike Morton  
Kathy Weber

**Code & Health Compliance**  
George Sinner

**Parks & Recreation**  
Joe Brown  
Ashley Borchers  
Gene Williams  
Nic Cantrell

**Library**  
Kevin Marsh  
Valerie Reynolds  
Anita Schultz

**Water & Sewer**  
Daniel Hawbecker  
Dennis Courtney  
Christopher Altott  
James Malone  
Joe Wooten  
Cynthia Taylor  
Tracy Molnes

**Utility Administration**  
Deanna Sloan

**Solid Waste**  
Noel Watson  
Silvia Rhoads

**Golf Course**  
Mike Chandler  
Davis Dewald

Honoring the Leadership and Friendship of  
Police Chief Tim Molnes  
November 3, 1957 – May 30, 2016

# Budget Format

This budget document is divided into eleven sections: Table of Contents, City Manager's Message, Budget Summary, General Fund, Water & Sewer Fund, Solid Waste Fund, Golf Course Fund, Other Funds, Debt Service Requirements, Capital Outlay and Appendix.

The **Table of Contents** section is provided to assist the reader with locating topics of special interest. The table of contents is structured in the same order as the tabs appear in the document. Specific topics appearing behind the tabs are listed with corresponding page numbers.

The **City Manager's Message** provides the reader with insight into the composition of the financial information provided throughout the budget along with explanations for salient changes from the previous fiscal year in expenditures and revenue items, and explains major changes in financial policy.

The **Budget Summary** serves as an introduction to the budget and the process and basis on which the budget was constructed. This section includes the budget foundation, the budget process, the budget calendar, State Statutes, Local Laws, economic factors, financial policies, the budget adoption ordinance and tax rate adoption ordinance.

The **General Fund** section through the **Golf Course Fund** section provides the reader with more detailed financial and operational information by department. The financial information provided depicts the manner in which resources are to be utilized during the fiscal year. The operational information provided includes staffing levels. Charts and graphs are provided for comparative purposes.

**Other Funds** section includes detailed information of the revenues collected and expenses budgeted for each Special Revenue Fund.

The **Debt Service Requirements** section provides detailed information pertaining to the outstanding debt obligations of the City. This section includes detailed information of the revenues collected and expenses budgeted for the Debt Service Fund. This section also provides the Standard & Poor's and Moody's debt ratings, the scheduled principal and interest payments due by year for each issue and the outstanding capital leases of the City. Graphs and charts are also located in this section to provide further analysis of the outstanding debt of the City.

The **Capital Outlay** section provides a quick reference of all capital outlay included in the budget by fund. This section also provides comparative data of the capital outlay approved in prior fiscal years to the current fiscal year.

The **Appendix** includes a draft of the Personnel Improvement Plan, a list of acronyms and a glossary.

# CITY MANAGER'S MESSAGE



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*



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“The City Built for Family Living”

July 7, 2016

The Honorable Mayor, Mayor Pro-Tem and City Council,

Presented together with this budget message is the City Manager’s proposed budget and plan of municipal services for fiscal year October 1, 2016 through September 30, 2017. This document contains spending plans and revenue estimates for the General Fund, the Water & Sewer Fund, the Solid Waste Fund, the Drainage Fund, the Debt Service Fund, the Golf Course Fund and the Special Revenue Funds.

The total proposed operating budget is **\$32,194,512**. This total includes \$16,419,805 for the General Fund, \$11,751,436 for the Water & Sewer Fund, \$3,692,916 for the Solid Waste Fund and \$330,355 for the Golf Course Fund.

The municipal services plan totaling **\$4,831,978** are provided for the Other Funds of the City to include the Special Revenue Funds with expenditures as follows: \$3,681,268 for the Interest and Sinking Fund, \$627,509 for the Drainage Fund, \$191,900 for the Hotel Occupancy Tax Fund, \$6,124 for the Court Efficiency Fund, \$10,796 for the Court Technology Fund, \$27,477 for the Court Security Fund, and \$57,000 for the PEG Fee Fund with the remaining funds totaling \$229,904 for the Miscellaneous Other Funds.

The City continued multi-year budgeting with the FY 2017 budget development. City staff prepared the FY 2017 Proposed Budget and the FY 2018 Estimated Budget. In order to prepare the budgets effectively, City staff obtained guidance and goals from the governing body through a series of planning sessions to review the operating budget, Capital Improvement Plan (CIP), Capital Outlay Plan (COP) and Personnel Improvement Plan (PIP) in early April, a month prior to the routine budget kickoff. Staff obtained further direction from the governing body in June just before finalizing the proposed budget. Following the direction of the governing body, the City’s Strategic Plan Initiatives, departmental operating plans and a particular guiding philosophy issued by the City Manager, the operating departments and executive staff developed the basic spending plan contained in this document. The municipal services plan provides funding for basic services and most essential needs as discussed throughout the document. This budget plan adheres to the City’s financial policies, charter, and state law requirements and preserves the City’s strong financial position while continuing to provide expected levels of service.

### **Document Organization and Presentation**

This budget document along with its companion documents, the CIP, COP, PIP, and the FY 2016-2018 Budget Plan are intended to provide the reader with a comprehensive view of funding for the City’s daily operations to include personnel, scheduled capital improvement projects, capital outlay needs, and principal and interest payments for outstanding long-term debt. The operations

are organized into functional areas of service or operating departments to provide the citizens with a clear vision of how resources are allocated.

The **City Manager's Message section** presents an overview of the budget and plan of municipal services to include a summary of expenditures and revenues for each major operating fund and the special revenue funds.

The **Budget Summary section** serves as a reader's digest version of the budget that includes the organizational structure, budget calendar, sample ordinance adopting the budget, recap of new requests and recap of unmet needs.

The **General Fund section** provides a plan of municipal services for each operating department with prior year actual revenues and expenditures, current year revenue and expenditure projections and the upcoming year estimates of revenue and expenses. Similarly, a presentation of expenditures is provided for the water and sewer, solid waste and golf course fund operations under the **Water and Sewer Fund section**, the **Solid Waste Fund section** and the **Golf Course Fund section**.

The **Other Funds section** includes a plan of municipal services for various special revenue funds including but not limited to Drainage, hotel occupancy tax and municipal court funds.

The **Debt Service Fund section** provides details on outstanding debt including estimates of revenue and expenses for the Debt Service Fund, the amount outstanding and a payment schedule.

The **Capital Outlay section** provides a listing of all major capital purchases planned for acquisition in the major operating funds and those included in the Capital Outlay Plan for the upcoming year.

The **Appendix section** contains supporting data that ensures the public understands the budget process and the information contained in the budget document.

## **Vision Statement for the City**

The City's Vision Statement, reviewed and adopted by City Council on April 19, 2011, is as follows:

The Vision of the City of Copperas Cove is a military friendly and environmentally sensitive community with a high quality of life in a safe environment where people genuinely care about the City.

## **City Council Goals**

As with the Vision Statement, during the annual Council/Staff Retreat held in March 2011, the Council reviewed the Goals of the City. On April 19, 2011, the Council adopted the following Goals for the City of Copperas Cove:

- Conduct long range planning.
- Continue sustainability initiatives.
- Develop and maintain partnerships with local, regional, state and federal entities.
- Maintain, improve and expand City infrastructure, facilities and programs to include parks and leisure programs.
- Ensure continued quality public safety.

- Exercise fiscal responsibility.
- Adopt an ad valorem tax rate sufficient to fund service level requirements consistent with the City's Vision and Mission Statements.
- Attract and retain quality employees.
- Support economic development activities.
- Participate in Fort Hood activities and programs in support of the military's mission.

The City's Strategic Plan was adopted on January 3, 2012 and is reviewed and updated annually with the latest update planned to be adopted in the next several months. The strategic plan includes a series of strategic initiatives that correlate to the expenses proposed in the attached documents. The strategic plan is reviewed by every City director and discussed with the governing body prior to the preparation of this budget.

### **Budget Priorities and Changes in Funding**

The development of the budget for fiscal year 2016-2017 was established with most of Council's direction during the Planning Sessions held with the Body in April of this year. Specific feedback included:

- Keeping the City's tax rate at the same rate as the current year's tax rate of 0.797908 per \$100 of assessed valuation;
- Providing a 1% cost of living adjustment for all eligible employees;
- Including a market stabilization increase for public safety employees;
- Funding a job market/classification study for public safety employees;
- Funding the second phase of the updates to the Comprehensive Plan and the Thoroughfare Plan;
- Keeping the rates for water, sewer, and solid waste at the current rates;
- Funding capital outlay needs for the major operating funds; and
- Proceeding with development of a transportation fee for the reconstruction and maintenance of streets and the construction of sidewalks.

In an effort to ensure the vision of the City, the goals of the Council and the budget direction provided by the Council were met during continued economic uncertainty; a conservative budget strategy was applied to the development of the proposed budget and plan of municipal services. A mix of positive and negative budget impacts such as increased new property valuations, decreasing debt service payments, slowing increasing sales tax receipts, increasing economic development rebates, the over 65/disabled persons tax freeze, disabled veterans exemption and unfunded mandates created continued challenges for departments when developing spending plans for the upcoming year. Another significant impact is the decision to utilize a portion of the designated General Fund-fund balance in order to comply with the Ideal Fund Balance Policy.

The General Fund's dependency on property tax revenue coupled with a decrease in tax-supported debt service payments provided the needed increase in property tax revenue of \$883,174 to include the specific items indicated above by the Council. Additionally, the City budgeted to include \$310,299 in revenue from the State as authorized by House Bill 7 (HB7) for cities disproportionately affected by the 100% disabled veterans property tax exemptions. City Administration along with executive staff prioritized the many functions of the City and determined the essential needs in order to maintain services with expense increases. The strategy deployed to reduce personnel costs, which began in December 2009 and continues currently, has positioned the City to be able to effectively overcome deficits such as property tax revenue reductions. City Administration evaluates the need of each vacant position in the City and places

a “hold” on those positions not considered essential to achieving the department goals. Many of the responsibilities of the vacant positions have been assumed by existing personnel. City Administration has proposed a number of position changes in this budget including moving all positions for Golf Course Maintenance into Parks Maintenance in the General Fund. This change will not only create efficiencies in the work flow, but will also set up the Golf Course Fund to operate without a deficit for the first time since 2006. Furthermore, to assist with the long term personnel planning, City staff presented proposed updates to the Personnel Improvement Plan in April 2016. The five year plan provides the governing body an opportunity to communicate the desired personnel levels throughout the organization and allow staff to plan accordingly throughout the fiscal year and during the budget planning process. Adoption of the updated Plan is expected prior to the adoption of the Annual Budget and Plan of Municipal Services and will continue to be reviewed each spring.

Sales tax revenue estimates remain highly conservative with a 2% increase, which includes estimated receipts from economic developments within the 5 Hills Shopping Center. Over the past twelve months, sales tax revenues have fluctuated with positive and negative changes each month when compared to the same month in the prior year. The City’s Chapter 380 Agreement for the 5 Hills Shopping Center includes both property tax and sales tax rebates, which are also included in the budget. The

## **Budget Development Process**

Development of the City Manager’s proposed budget is primarily a managerial process that is influenced by the political aspects of local government and the involvement of the elected officials in the planning and adoption process. The process also includes financial and technical dimensions that are rather complex in nature, thus the document filed with the City Secretary and presented to the governing body as required by state law takes months of planning, preparation and discussion among the departments of the City and with the governing body. The governing body once again enhanced its involvement in the budget planning process as evidenced by their interactive participation in the Budget, CIP, COP and PIP Planning Sessions held April 7, 2016. The planning session included an interactive survey portion to determine what Council would set as their priorities and goals for FY 2017. The budget kickoff, following the Budget Planning sessions, set the tone for the development of the operating budgets. A budget calendar, instructions and guidelines were provided to the departments during the kickoff.

The City Manager, Budget and Finance Departments along with operating departments worked to develop revenue and expense projections for the current fiscal year. The review of the projected current year revenue and expenses was completed by the City Manager and followed by the submission of the operating departments’ draft budget spending plans for FY 2017 and FY 2018. After the submission of the initial operating requests and new requests, the budget team consisting of the City Manager, Budget Director and Finance Director worked with the departments to develop a budget proposal that fit within the revenue expectations and key department goals. The use of available fund balance in the Interest and Sinking Fund and changes in positions throughout the City contributed to balancing the budget.

As required by the City’s Charter and Local Government Code Section 102, the City Manager is to submit the proposed budget to the City Council before the 30<sup>th</sup> day before the governing body adopts an ad valorem tax rate. The budget is filed with the City Secretary in accordance with State Law and copies of the proposed budget are made available at the City’s public library and on the City’s website. The City Council considers the proposed budget during multiple budget workshops with staff and provides an opportunity for public input as required by state law. Additional

communication on the budget and the budget process is provided on the government access channel, City website, social media, and through the local newspaper.

The budget is formally adopted by the City Council during the month of September at a regularly scheduled Council Meeting. Once adopted, the budget goes into effect on October 1.

### **Significant Dates for Budget Adoption Process**

<b>March</b>	Budget, CIP, COP and PIP Planning Sessions
<b>April – May</b>	Budget Kickoff Departmental submission of budget documents
<b>June</b>	City Manager review of proposed budget
<b>July</b>	City Manager submits proposed budget to City Council Tax Roll certification by Chief Appraiser
<b>August</b>	Publication of proposed tax rate
<b>September</b>	Proposed budget approved by City Council
<b>October</b>	Budget becomes effective

### **Trend Analysis**

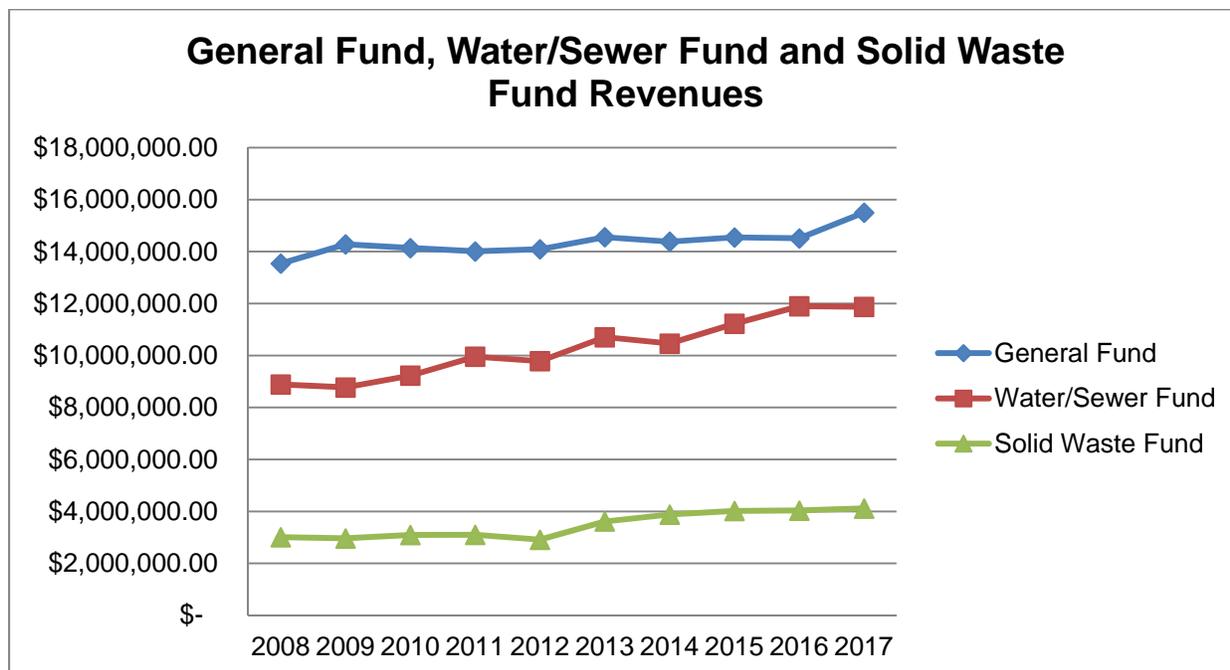
The City of Copperas Cove utilizes conservative strategies when projecting revenues and expenditures. Revenue and expenditure trends are monitored on a monthly basis by departments and Executive Staff so necessary adjustments can be made to control spending. As evidenced in the current year, regular monitoring of revenues and expenditures can limit extreme fluctuations in available funds from one fiscal year to the next.

In 2009 and 2011, the legislature passed a bills that amended the Texas Property Tax Code to provide a homestead exemption to disabled veterans and the surviving spouses of disabled veterans equaling one hundred percent. The impact of this action is tremendous and resulted in the creation of unfunded positions and reductions in various service related expenditures. In 2011, the City Council passed a Texas Municipal League (TML) resolution seeking the introduction of legislation that helps offset the losses incurred by cities as a result of H.B. 3613 adopted by the 81<sup>st</sup> Texas Legislature. The 2015 (84<sup>th</sup>) Legislature passed House Bill 7 with an amendment providing a relief payment to cities adversely affected by the 100% disabled veterans exemption. The relief payment, estimated to be \$310,299 will benefit the City through fiscal year 2017 only. City Administration is working with TML and legislatures to develop a more permanent assistance mechanism.

Contrary to the City's success efforts, legislation has continually been introduced to restrict revenue collection and expand assistance to veterans, especially disabled veterans since 2009, negatively impacting cities. Though the large majority of these legislative bills have not passed, as City Manager, I feel it is necessary to begin planning for further reductions in revenues as more legislation at both the state and federal levels is filed with the intent of reducing available

resources for local governments, thus creating the need for adjustments to expenditures in the current and upcoming fiscal years.

### Revenue Trends



*Note: FY 2016 and FY 2017 are projections.*

*(General Fund revenues include transfers from the Water/Sewer and Solid Waste funds).*

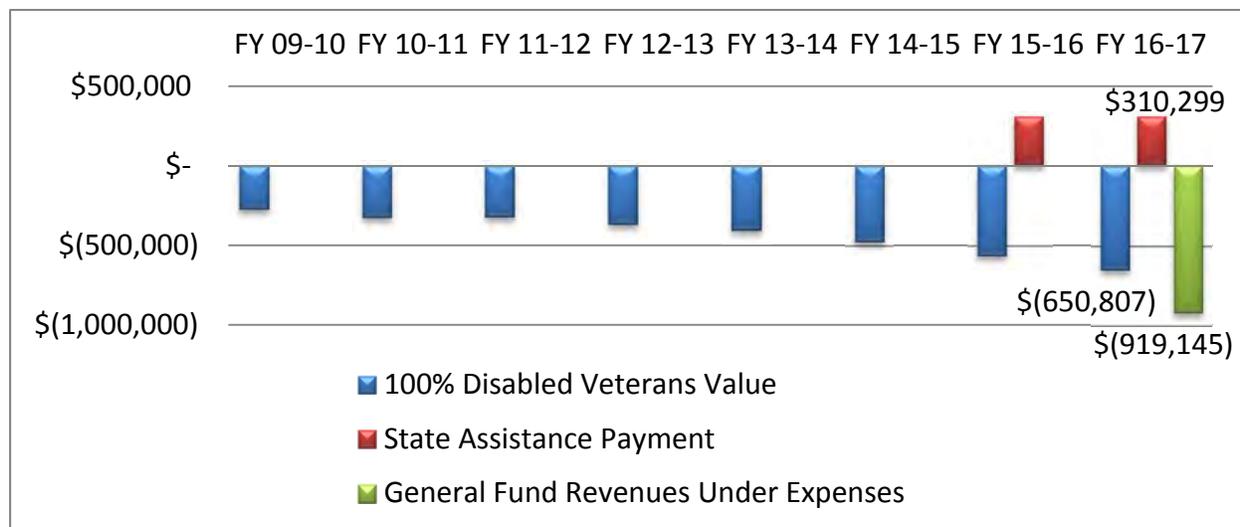
The revenues in the General Fund have remained fairly stable through 2016. Increases reflected in 2017 include a shift of property tax revenue from debt service to the General Fund and the relief payment from the State of Texas for the 100% disabled veterans property tax exemption. The relatively flat revenue trend since 2008 has generated the need for changes in expenditure budgets. Hence, the personnel and service level changes in the current budget continuing into next year's funding plan are critical until the revenues begin to improve. In the Water and Sewer Fund, revenues increase about every two years from 2008 to 2017. Water and sewer revenues are dependent on the weather, such as the adverse impacts from the 2007 flooding and positive impacts from 2016 with mild heat and rain. Since 2013, the governing body has adopted modest increases for water and sewer rates in accordance with the 2011 Utility Rate Study; however, the study expired in 2015 and City Council provided direction not to increase rates for fiscal year 2017 until the current utility rate study is complete. Adopting water and sewer rates based on the utility rate study has helped the Water and Sewer Fund to successfully meet the ideal fund balance policy and provide the needed resources for infrastructure projects. The Solid Waste Fund revenues have remained relatively steady since 2002 with rate increases included in 2013 to effectively increase revenues consistent with expenditure levels and modest increases since 2013 to remain consistent with increased costs, such as the single-stream recycling implementation.

The 5 Hills Shopping Center in east Copperas Cove began generating sales tax revenues in 2013 and will continue well into the future. The types of projected increases were anticipated to reduce the City's dependency on property tax revenues to fund operating expenses; however the sales tax revenue experienced since the first businesses opened has not met the original projections. Contractual commitments for new businesses in the second phase of the 5 Hills Shopping Center

will hopefully increase sales tax revenues beginning in 2018. The City anticipates increases in sales and property taxes in the next two years.

Since 2009, cities with large numbers of disabled veterans residing in their communities have experienced the increasing impact of the property tax exemption for 100 percent disabled veterans' and their surviving spouses on property tax revenues. The City has been and will continue working with federal and state elected officials to seek permanent relief from the losses encountered as a result of the exemption. While the City of Copperas Cove supports and appreciates the sacrifices of those serving in the military, the impact on City operations is tremendous and the City requests all states and cities in the nation participate in providing the deserved benefits to those serving and those that have served our country.

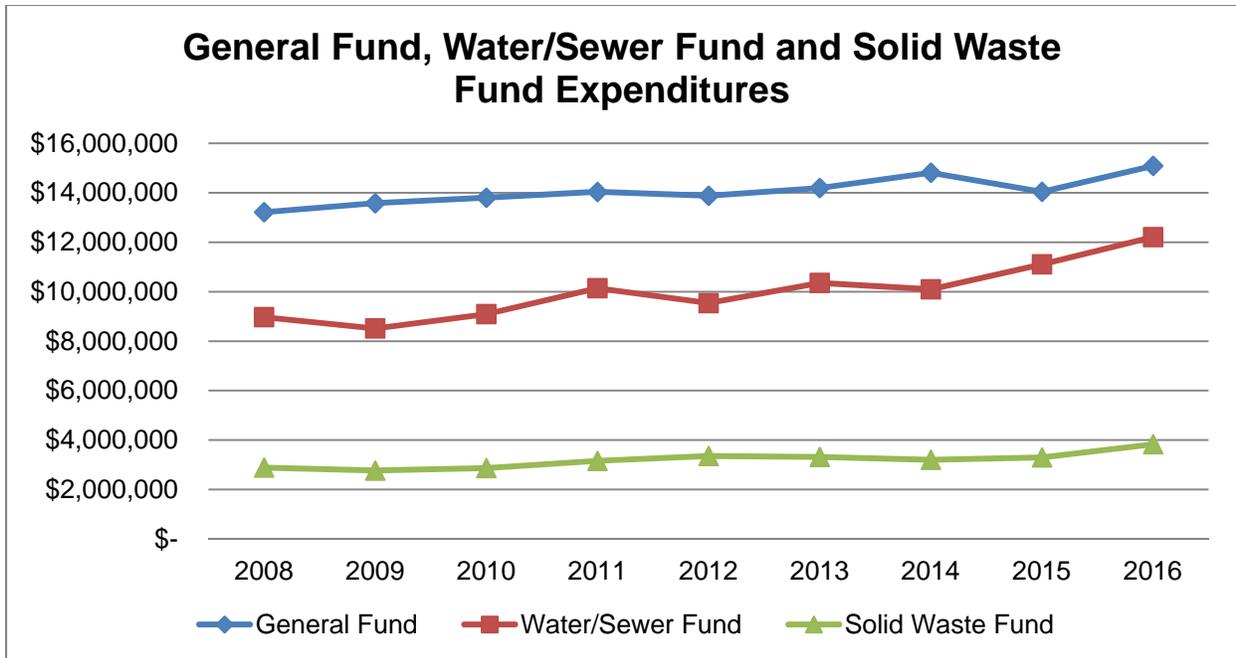
Cities with a high dependency on property tax revenues have been forced to consider raising user fees, reducing service levels or generating sufficient increases in sales tax revenue to offset the loss. The City has been in the position of making those very tough decisions since 2010. The impact on the City's property tax revenue is estimated to be \$650,807 for the exemption being provided to Copperas Cove residents. Much needed relief from this exemption was received for the first year in 2016 with the passage of HB7, providing a payment from the State for city disproportionately impacted by the exemption. City estimates the payment in 2017 will be approximately \$310,299.



*Note: FY 2017 is a projection.*

### Expenditure Trends

The expenditures in the major operating funds are being closely monitored on a monthly basis. Expenses for FY 2017 increased 1.6% from FY 2016 projected expenditures to meet three specific goals. The first goal is to eliminate the use of the designated fund balance as opposed to historical usage to balance the annual operating budgets. The second goal is to balance the budget to meet the Ideal Fund Balance Policy. The third goal is to use current revenues for current expenditures. The City has met the Ideal Fund Balance for three of the four major operating funds and a portion of the first and third goals were accomplished for three of the four major operating funds.



*Note: FY 2015 and FY 2016 are projections.  
(Includes inter-fund transfers and debt for water/sewer and solid waste funds).*

The City has budgeted for a decreasing number of positions since 2010 to control expenditure levels and meet the Ideal Fund Balance policy. Through such reductions over the last seven years, unnecessary functions have been eliminated, efficiencies developed and implemented, and consolidation of duties applied. An opportunity to implement advanced meters, or smart meters, and transfer the billing and customer service function to an experienced service provider and retirements of tenured staff contributed to a total reduction of six (6) full-time equivalent (FTE) positions from FY 2016 to FY 2017.

Funding an appropriate number of purchases in the Capital Outlay Plan (COP) in FY 2017 is essential to maintain the financial strength of each fund and ensure the necessary capital assets are obtained to provide effective and efficient services. Capital purchases in the COP total \$2,190,280. It is common practice utilized by state and local governments across the nation to reduce capital spending when resources are not available. If necessary, City Administration will employ this strategy and holding vacant positions from being filled in the future. Without this type of planning, the City could face the need for reductions in force.

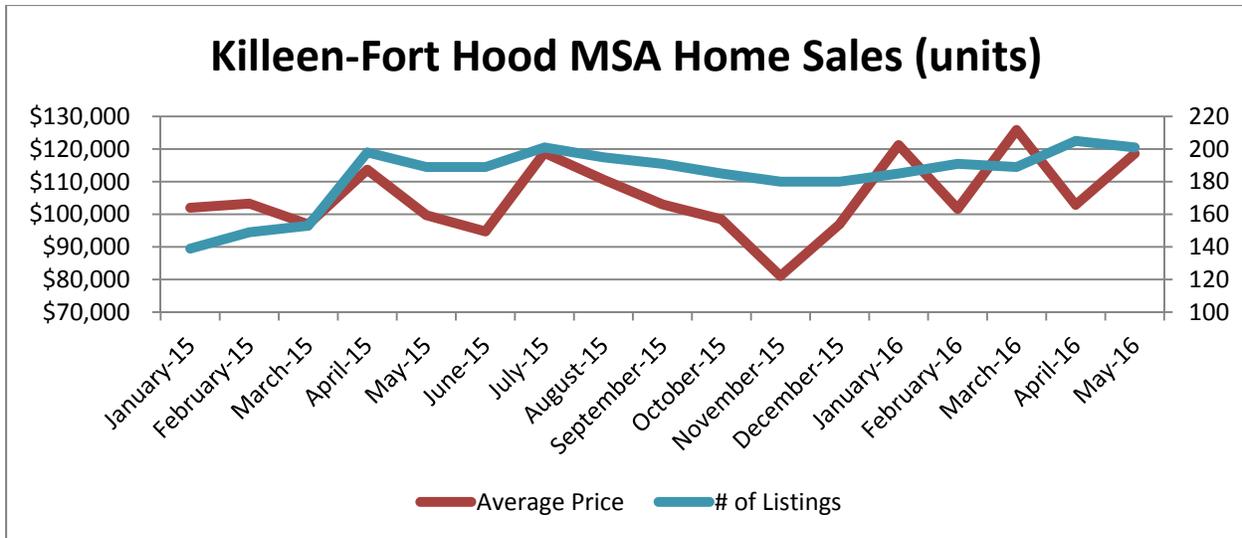
According to the U.S. Energy Information Administration (EIA), regular gasoline retail prices, which averaged \$2.60 per gallon in 2015, are forecasted to be \$1.99 per gallon in 2016 (U.S. Energy Information Administration Short-Term Energy Outlook, March 2016). Due to the monthly revised forecasts by the EIA, the City's spending plan for fiscal year 2016-2017 includes \$1.93 per gallon for regular unleaded gasoline and \$2.24 per gallon for diesel gasoline based on the March 2016 Outlook. Unfunded mandates, such as the Affordable Care Act (ACA), require additional allocation of resources to comply with its requirements. City staff consolidated and streamlined a number of health care services provided to employees to help with their utilization of the services and assist the City with reporting and compliance of the ACA. As a result of those changes and the method of procurement, the City's medical insurance cost will increase approximately 7% for FY 2017.

## **Economic Outlook and Revenue Projections for Fiscal Year 2016-2017**

The troop movement on Fort Hood, the single largest military installation in the free world, has a greater impact on the Copperas Cove economy than the nationwide economy. As of June 2015, Fort Hood's assigned strength was 38,502 soldiers and 18,657 civilian employees and contractors. There are 54,762 family members supported by the soldiers, of which 75% live off-post in the neighboring communities such as Copperas Cove. There are also approximately 245,021 retirees and survivors residing in the Central Texas region. In the Army 2020 Force Structure Realignment document, the U.S. Army estimates the economic impact on the Central Texas Region was \$16.6 billion in 2012. Yearly family income of approximately \$9 billion is injected into the region's economy based on a recent report released by the U.S. Army Environmental Command. The Texas Comptroller released a report called the "U.S. Military Installations and the Texas Economy" detailing the impact of military installations in 2014. Fort Hood boosts state and local economy by \$44.49 billion, which is 30% of the \$148 billion total from all 15 military installations in Texas.

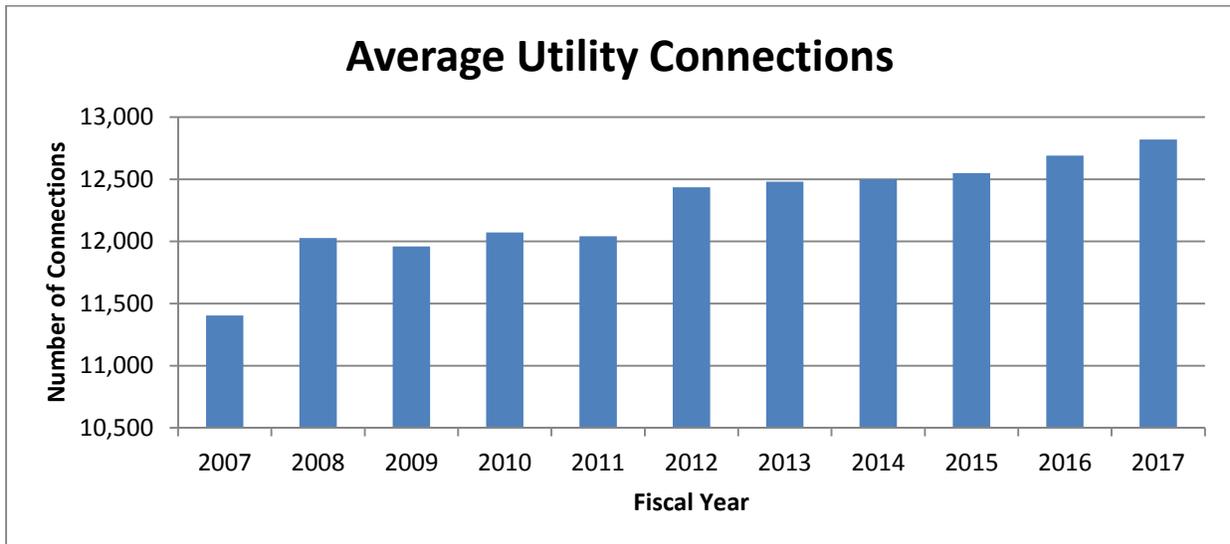
A report released in June 2014 by the U.S. Army Environmental Command projects a loss of 16,000 positions and 24,288 family members beginning in 2017. The released document details Brigade Combat Teams would be reduced from four to two and 60% of other soldier and 30% of civilian positions would be lost. Nationwide, the Army must reduce troop levels from 490,000 in FY 2015 to 450,000 in FY 2017 and 420,000 in FY 2019. Fort Hood will experience a 3,350 reduction in military personnel, which will translate to approximately 7,855 soldiers and family members. The greatest impact to Copperas Cove will be the potential loss of \$24 million in Impact Aide to the Copperas Cove Independent School District over the next three years. Should this loss of revenue occur, it will greatly impact the entire City. The City and the school district watch and plan for potential impacts to the community. Commander of Army Installation Management Command and Assistant Chief of Staff for Installation Management Lt. Gen. David Halverson said there is about 18% in excess unused infrastructure as a result of the soldiers leaving the Army. The General and other military officials support a base realignment and closure (BRAC) to "right-size its infrastructure to ensure that our dollars buy us what we need."

In the first quarter of the year statewide, home sales increased and prices greatly increased, but the Killeen-Fort Hood MSA easily exceeded the sales trend, maintained pricing. The Real Estate Center at the Texas A&M University cites a balanced market has 6.5 months of inventory, meaning it would take 6.5 months for all the current available homes on the market to be sold. The inventory for Copperas Cove increased to 4.7 months from 4.5 months in the prior quarter, closer to a balanced market. The City is anticipating several housing developments to begin construction in the very near future and continue for more than a decade. Heartwood Park Phase I, a development of 222 lots, has sold a large number of homes and continues construction on remaining lots. The Reserves at Skyline Mountain, a development of 57 lots, finished installing infrastructure and is currently constructing and selling homes. There are also three additional housing developments proposed in concept totaling 1,869 lots. The City is also pursuing the purchase of certificates of convenience and necessity (CCN) to provide water service to several of these developments. The City will benefit from a small portion on the property tax rolls in 2017, but the greatest impact will begin with 2018 and several years beyond then.



Source: Texas Association of REALTORS

In considering the spending plan for the City, it is important to keep in mind the impact the troop levels have on our local economy. A measure utilized by staff to monitor the levels is the number of utility connections. Staff anticipates the number of connections will moderately increase over the next decade as new businesses and homes are constructed. Economic indicators are monitored by staff on a monthly basis since the impact to our local economy is tremendous. Changes in the indicators can have a large impact on the three major operating funds of the City.

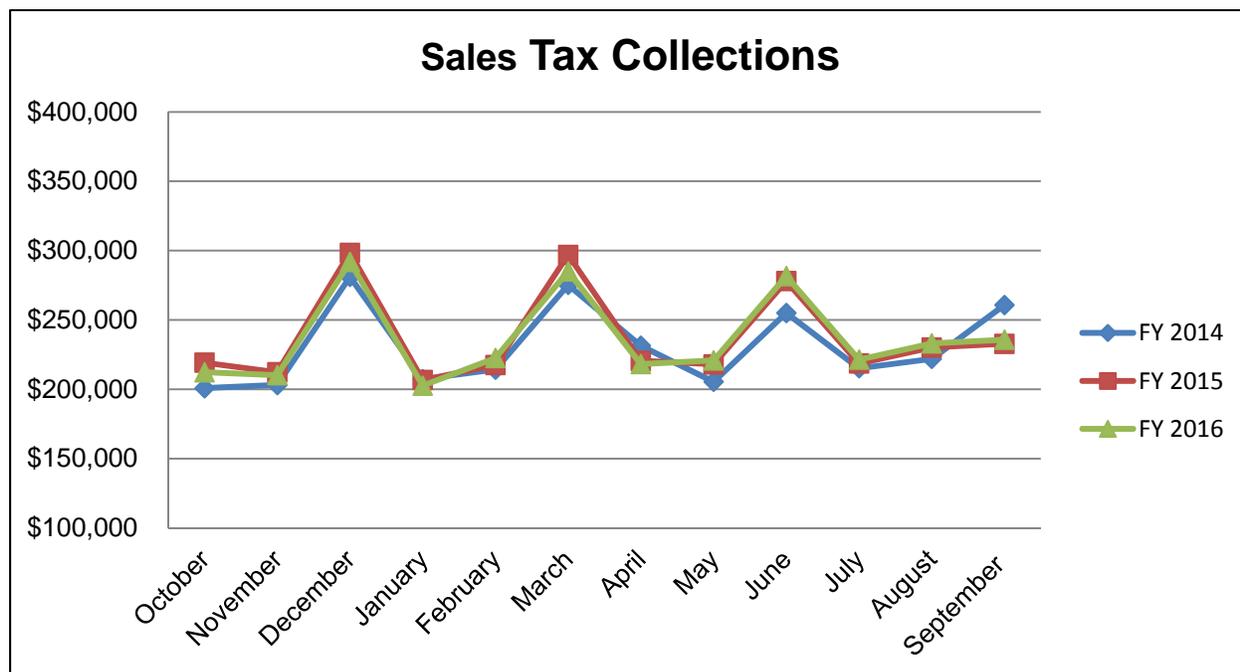


*Note: Fiscal Year 2016 includes actual connections from October 2015 – May 2016 and projected number of collections from June – September 2016. Fiscal Year 2017 figures are estimated for all months.*

The increase in the number of utility connections (accounts) is usually indicative of the troop movement from Fort Hood. However, as the number of military retirees increase in our community, it is becoming more evident that the population increase is due to retirees and their extended families moving to the area. The increase in the number of utility accounts impacts water, sewer, solid waste, and drainage revenues.

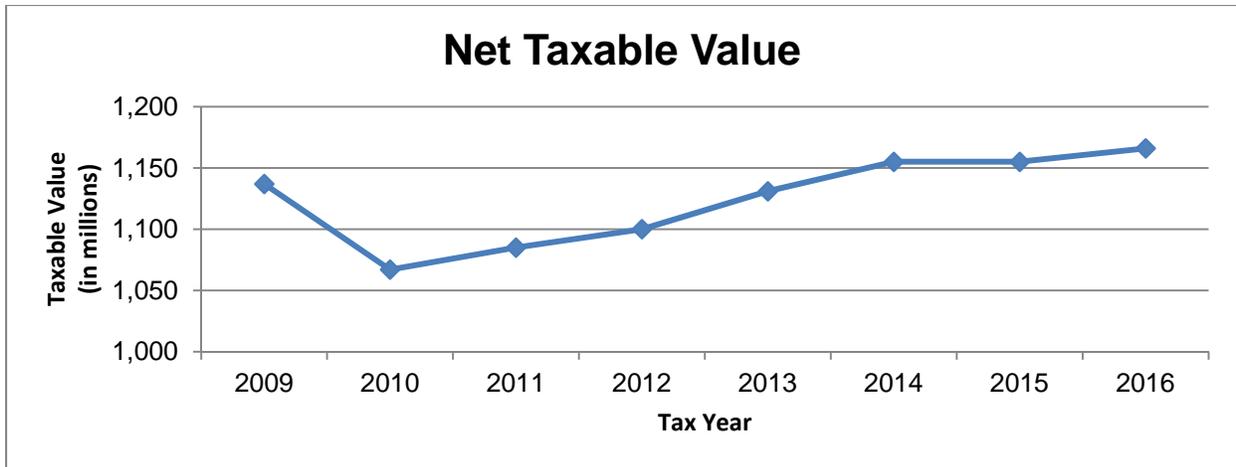
Sales tax revenues show increases from October 2010 to April 2012 with a slight decrease in FY 2011 and consistent increases through June 2013. Consumer confidence remains lackluster as reflected in the sales tax revenues. Though, a portion of the sales tax revenue increases are a result of the 5 Hills Shopping Center, the full impact as originally presented by the developer have not materialized. Therefore, the need to project sales tax revenues with only a 2% increase from 2015-2016 projected revenue is conservative.

The sales tax revenue source is extremely important to the City in that it reduces the general fund's dependency on property taxes. Sales tax comprises 19% of the general fund revenue, compared to property taxes being 44% of general fund revenue. Sales tax as a revenue source is subject to the economic cycles and discretionary purchasing power of the consumer, thus it must be monitored carefully and projected conservatively during such an uncertain economic environment.



*\*Note: May - September 2016 are projected amounts.*

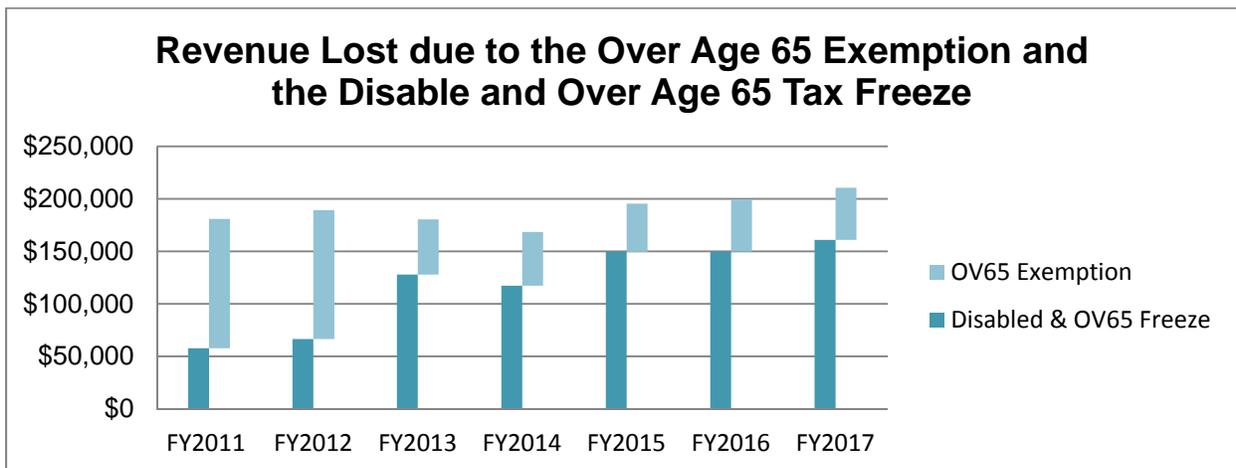
Property tax revenues for maintenance and operations are projected to increase in FY 2017 mainly due to decreased debt service payments, but must still bear the lost property tax revenue from the over 65 tax freeze and the disabled veterans exemption. Property tax rates are comprised of two components, the portion of the tax dedicated to interest & sinking (debt service) and that dedicated for maintenance & operations (General Fund). The two have an inverse relationship, thus maintaining the current tax rate requires one portion to decrease if the other increases. The taxable property value was projected to increase 0.03% in the current year and according to the preliminary estimated assessed values, the valuations for tax year 2016 are anticipated to increase 1%.



*Note: The data is illustrated by tax year with tax year 2016 (FY 2017) estimated. (Certified and non-certified amounts provided by Coryell County and Lampasas County).*

The decline in net taxable value from 2009 through 2011 is attributed to an increased number of qualified exemptions for the tax freeze and disabled veterans exemption in addition to a decrease in appraised values. Increased values through 2014 are related to new construction and increased valuations of existing structures. An unusual number of foreclosures devalued a large number of properties in the 2015, but increased construction and fewer foreclosures helped to increase the estimated values for 2016. The spending controls in place remain essential to the current and future budgets for the City to remain in excellent financial standing.

Council reduced in November 2011 the previously authorized exemption of \$12,000 (section 16-3 of the Code of Ordinances) for residence homesteads of persons sixty-five (65) years of age or older to equal that amount authorized for all taxpayers, \$5,000 of the assessed value of such person's residence homestead. The homestead exemption amount is in addition to the tax freeze provided to those taxpayers age sixty-five (65) or older or disabled. The action, effective January 2012, reduced the revenue impact from \$122,485 in 2012 to \$49,703 in 2016. However, the eligible tax freeze increased from \$66,446 to \$160,915 for the same time period. The chart below shows the revenue impact of the tax freeze and the homestead exemption.



*Note: FY 2017 is a projection.*

## Fund Summaries for the Major Operating Funds

The City of Copperas Cove utilizes four major funds in its financial accounting. These four funds have been designated as the City's major operating funds because of their size and nature. These funds include the General Fund, Water & Sewer Fund, Solid Waste Fund and the Golf Course Fund. A highlight of each of these funds follows.

### General Fund

The General Fund is the primary operating fund for the City of Copperas Cove. This fund accounts for all financial resources not restricted to special or specific projects and/or funds that are not to be accounted for in a different fund. The General Fund's purpose is to fund operations, such as police services, streets maintenance, fire protection, library services, parks and recreation and emergency medical services.

Comprising 44 percent of the total projected General Fund revenues in FY 2017 and 41 percent in FY 2016, property tax is the major revenue source for funding General Fund operations. The total estimated value of all taxable property, as rendered by the Coryell Central Appraisal District and the Lampasas Central Appraisal District, is shown in the Net Taxable Value chart on the preceding page. The tax values will be certified by both appraisal districts on or before July 25, 2016. Until such time as the tax rolls are certified, the spending plans are based only on the estimated values. Once the certified values are provided, staff will conduct a discussion with the Council on property tax. During the discussion, Council will have the opportunity to provide direction on changes to the spending plan dependent upon the changes in property tax revenues. A calculation of the tax rate levy is provided further in the **Budget Summary section** of this document.

To fund operations, such as police services, fire and emergency medical services, building and maintaining our parks, preparing for a disaster and debt service on outstanding debt, the City levies a tax on all taxable property. This budget plan includes a tax rate of 79.7908 cents per \$100 of property value, which is the current tax rate for FY 2016

In summary, the tax levy funds General Fund operations and debt service, of which examples include the following:

- A consistent level of service in light of increased cost of operating expenses and a growing population;
- Debt service (principal and interest payments on outstanding debt); and
- Fleet and equipment replacement.

While attention on the property tax rate is normally centered on the cost to the taxpayer, it is also important to understand the technical aspects of setting the tax rate. Under state law, five separate tax rates are calculated by the Coryell County tax assessor/collector.

### 1. The Effective Tax Rate

The rate that provides the same amount of revenue collected in the current year from properties on the tax roll last year. This rate calculation requires the taxing entity to account for changes in the value of existing properties, but isn't affected by new properties. This is the tax rate that would be needed to raise the amount the unit levied in the preceding year.

## **2. The Maintenance and Operations (M&O) Rate**

This rate is one of two component rates that make up the total tax rate. Revenue generated by this rate is utilized to fund such things as salaries, utilities and day-to-day operations of the City.

## **3. The Debt Service Rate**

This rate is the second of two component rates that make up the total tax rate. This rate is set by law as the amount required for generating sufficient revenue to pay the City's current debt obligation.

## **4. The Rollback Rate**

This rate provides the same amount of revenue collected for the current year plus 8%. If a City elects to adopt a tax rate that exceeds the rollback rate, it is subject to being rolled back through a petition and vote of the electorate.

## **5. The Proposed Tax Rate**

This is the rate considered by the City Council for adoption and is determined necessary to fund operations and pay principal and interest on outstanding debt.

A summary of the proposed tax rate calculation is provided in the **Budget Summary section** of this document.

The City's economy is anticipated to generate approximately \$2.84 million in sales tax revenue for fiscal year 2015-2016. This amount does not include the ½ cent in sales and use tax for economic development. The one cent retained by the City is utilized for General Fund operations and capital projects. This figure is 0.2% below the prior year actual collections. For 2016-2017, the budget is \$2.9 million in sales tax revenue for General Fund operations, a 2% increase from the FY 2015-2016 expectations. With the average annual increase in sales tax revenue being 2.8% over the past five years, the slowing increase is representative of the lackluster consumer confidence and delays in economic development.

Franchise fee revenue represents 8% of the general fund revenue. This revenue is generated from major public utilities operating within the City and reimburses the City for use of public streets and rights of way. The fee is applicable to Oncor Electric, ATMOS energy, Time Warner Cable, telecommunications companies and other cable providers. The fee is generally computed as a percentage of gross receipts.

Licenses, permits and fees are intended to cover the costs of general government services such as building inspections, plat recording, subdivision review, site plan fees and fire inspection fees. Building permit fees are not anticipated to increase until developers for both residential and commercial properties begin submitting plans for construction. The City anticipates an uptick in activity in 2018.

Municipal Court fines and traffic violation fines revenue is produced through the payment of citations, warrants and court costs. The citations issued by the Police Department are processed by and collected or adjudicated by the Municipal Court. Traffic law enforcement remains a priority in hopes of changing driver behavior and the continuation of a local warrant roundup have improved the collection of fines in the past. Fine and fee revenues have remained relatively flat over the past four years. FY 2016-2017 projections include a 1% increase compared to the FY 2015-2016 revised budget after the municipal court judge revised fines for offenses.

Fees from charges for services are applicable to all services that are experienced only by the person or group requesting such services. Services that are user driven should have revenue sufficient enough to cover the majority of the costs to provide those services. Revenues projected in FY 2016-2017 represent an increase of 2% from the FY 2015-2016 original budget. Revenues proposed for the athletic programs have been revised to reflective only modest increases. Increases in fees are not included in the FY 2016-2017 revenues. Ambulance revenues, which account for 68% of charges for services, are anticipated to increase 8% from the adopted FY 2015-2016 budget resulting from more accurate reporting and more aggressive collection.

The transfer from the Water & Sewer Fund, Solid Waste Fund and Drainage Fund to the General Fund is \$939,750, \$497,210 and \$94,860, respectively and is designed to reimburse the General Fund for services that fund provides to include financial services, administrative services, engineering services, planning and plat review services, information technology and other various services and benefits.

As a general rule, revenues and expenditures in all funds are budgeted conservatively to enhance sound financial management. To do otherwise could weaken the City's ability to continue providing quality services to the citizens and negatively impact the City's bond rating. The City has received several bond rating upgrades over the past several years. Standard & Poor's (S&P) upgraded the City's GO Bond rating from A+ to AA after review of credit strength in May 2010. S&P reaffirmed the AA rating for the June 2016 debt issue and stated the long-term planning contributed to the reaffirmation, but also received a positive outlook comment within the report from S&P. Moody's upgraded the City's GO Bond rating from A1 to Aa3 after being calibrated from an A3 to an A1 due to credit strength in May 2010. The City remains at the Aa3 rating after the June 2016 debt issue.

The General Fund budget in fiscal year 2016-2017 includes revenues of \$15,500,660, which is \$549,191 or 4% more than the amount adopted in the 2015-2016 budget. General Fund expenditures are proposed to reach \$16,419,805, which is \$768,494 or 4.9% more than the amount appropriated at adoption of the 2015-2016 Budget.

Fund balance is considered excess funds that the City Council has available for appropriation. The City Council has adopted, by ordinance, a very strict fund balance policy, that limits the expenditure of these funds. This fund balance policy dictates that the major operating funds must carry a fund balance equivalent to three months operating expenditures (ideal fund balance). All past budgets utilized the entire fund balance to comply with the ideal fund balance policy. Beginning with FY 2015-2016, adherence to the policy is based on use of the undesignated fund balance portion only. City Council once again agreed to continue a phase-in of eliminating the use of designated fund balance and authorized the use of \$500,000 of the \$1,000,000 in designated fund balance for the FY 2016-2017 budget. Beginning undesignated fund balance projected for FY 2016-2017 in the General Fund is \$4,999,468, which after adjusting for projected revenues and proposed appropriations for each operating department, leaves an estimated ending fund balance of \$4,080,323. This amount is \$73,318 over the ideal fund balance needed to comply with the mandate of the fund balance policy, and continues to meet the overall goal of maintaining the fiscal integrity of the City. Ideal fund balance has been met in the General Fund for the previous eighteen (18) years. City Council and staff continue efforts of maintaining ideal fund balance within the General Fund.

The proposed budget includes a total of 201.5 authorized and funded full-time equivalents for fiscal year 2016-2017 in the General Fund budget. The proposed budget includes a net increase of 3.5 full-time equivalent positions. Transferring the golf maintenance crew into the General Fund

accounts for 4.5 positions and a new Library Assistant will allow the library to provide greater programming opportunities for the community. Deleted positions include one Deputy Court Clerk I to account for increased expenses from other dedicated court funds and one Deputy Police Chief due to reorganization of the Police Department.

The Police Department operating budget comprises 32.3% of the total General Fund expenditures as proposed for fiscal year 2016-2017. This department's spending plan includes increases in expenditures for pay increases and maintaining in all other expenditure accounts at FY 2015-2016 levels. Proposed funding levels are such that services will not be negatively impacted. The Fire Department operating budget consumes 23.8% of the proposed General Fund appropriations. Like the Police Department, the Fire Department's spending plan includes increases in expenditures for pay increases and maintaining all other operating expenditure accounts at FY 2015-2016 levels. Market stabilization increases of \$2,000 for all certified and licenses public safety employees is included in FY 2016-2017. The Police Department will be able to replace six patrol cars, several tasers, and electronic and investigation equipment. The Fire Department will be able to replace one ambulance, one brush truck, and 20% of the personal protective gear. The remaining expense budget includes those items essential to the daily operations of the General Fund operating departments. Any reductions in the proposed spending plan could result in the recommended reduction of services or additional increases in user fees.

Community Services account for 11.3% of the fiscal year 2016-2017 General Fund proposed expenditures. Community Services is comprised of Parks and Recreation Administration, Maintenance, Athletics, Aquatics, Special Events, and Library Departments. The proposed budget increased \$268,835 or 17% from the projected FY 2015-2016 budget. The increases in expenditures include moving the golf maintenance crew from the Golf Course Fund to the General Fund, funding a new Library Assistant, and pay increases while all other operating expenditure accounts remained close to the FY 2015-2016 levels.

As demand for services increases, population grows and economic growth continues, the amount of resources necessary to provide quality services also grows. Therefore, the current economic impact, service needs, department reorganizations and efficiencies gave cause for City Management to increase the number of funded full-time equivalent positions by a net total of 3.5 positions for fiscal year 2016-2017 in the General Fund. City Administration continues to conduct evaluations of all positions in which a vacancy exists or is created, even if the economy improves as anticipated.

### **Water & Sewer Fund**

The Water & Sewer Fund is one of three enterprise funds that the City of Copperas Cove utilizes in accounting for services provided to its citizens. This fund provides for costs associated with providing clean, safe and reliable drinking water that protect the public health, aid in protecting the environment, provide fire protection and ensure an adequate water supply exists to support the growing population and commercial customers. Sewer collection and wastewater treatment facilities prevent pollutants from reaching our rivers and lakes. Because adequate water and sewer supply is often a major determining factor for economic development opportunities, it is important to continue improvements to the City's existing water and sewer infrastructure and expansion of the system. The City of Copperas Cove has made great strides in developing sufficient resources to comply with increasingly stringent federal and state unfunded mandated regulations. Non-compliance with the mandated regulations only results in stiff fines from the regulating agencies.

Revenues and expenses within the Water & Sewer Fund are also estimated conservatively and are continually monitored by City Administration for necessary adjustments to ensure that revenues always cover the cost of services being provided to utility customers. The Water & Sewer Fund generates revenues primarily from the sale of water and the collection and treatment of wastewater. Revenues are projected at \$11,872,814 for fiscal year 2016-2017, which is \$141,577 less than the amount of revenues adopted for fiscal year 2015-2016. The decrease is attributed to anticipated decrease in sewer revenue and fewer requests for new water and sewer services. Revisions to the water and sewer rates are not included in the proposed budget. An updated utility rate study is anticipated to be complete in the fall of 2016. By holding the revenues steady for many years prior to 2012 and not following the recommended rates per prior rate studies, the fund was unable to meet ideal fund balance for many years prior to the fiscal year 2014 budget. Both the water and sewer revenues for the current year are projected to end the year below the amount included in the adopted budget as a result of normal water usage. Customer usage through April 2016 revealed slightly lower usage than a normalized year due to rainfall in the past several months. Therefore, staff has reaffirmed there is a balance between the need for greater water usage as a result of weather conditions and the imposition of water restrictions to conserve our water source in the revised projections for FY 2015-2016. As a reminder, the 2013 State Legislature created a state-wide Watermaster Program that could, in severe weather conditions, threaten the rights of our water provider by causing less water to be available than what is entitled to the City.

Total expenses are estimated at \$11,751,436, which is \$143,153 or 1.2% more than the amount adopted for the fiscal year 2015-2016. The Water & Sewer Fund realized some relief in debt service requirements in fiscal year 2016-2017 after refunding some outstanding debt in both 2015 and 2016. A summary of the City's debt requirements is provided in the **Debt Service Requirements section** of this document. City Administration continues to evaluate the potential for refunding the water and sewer debt and the need of capital improvements that would create additional debt for the fund against the anticipated benefit to the City.

The Water & Sewer Fund is also restricted by the City's fund balance policy. The estimated ending fund balance for fiscal year 2016-2017 is \$2,935,805. The ideal fund balance for the Water & Sewer Fund is calculated at \$1,962,471 for fiscal year 2016-2017, which means this is the fourth consecutive year since 2005 that the budgeted fund balance is anticipated to exceed the ideal fund balance. The commitment by City Council and staff will continue to support the needs of the Water & Sewer Fund and meet the ideal fund balance policy.

The fiscal year 2016-2017 Proposed Budget includes 35 full-time equivalent positions in the Water & Sewer Fund. A net total of 7 positions are deleted in the Proposed Budget stemming from an opportunity to implement advanced meters, or smart meters, and transfer the billing and customer service function to an experienced service provider. Positions have been identified and available to all existing employees in Utility Administration to ensure they can stay with the City should they wish to continue their careers with the City. This spending plan includes some capital purchases, but does not include the capital outlay purchases. Favorable interest rates lend to a recommendation to include capital projects and capital outlay items for the Water & Sewer Fund in an issuance scheduled for the 2017 summer. The COP includes four light duty trucks, one passenger car, and four light equipment items to be included in the 2017 financing. The budget for 2016-2017 includes only those items considered essential to the daily operations of the Water & Sewer Fund departments.

## **Solid Waste Fund**

The Solid Waste Fund is another enterprise fund within the City's accounting system that has been established to account for all revenues earned in the process of providing solid waste collection, recycling and disposal services to the public. The City implemented automation, recycling, disposal and mandatory waste reduction in 2000. A front load automated collection system for commercial customers was implemented in 2004-2005 without a rate increase. Single-stream recycling was funded in 2013 to begin phasing in all residents with the last year of funding included in 2016. In the 2012-2013 budget, City Council began using a utility rate study completed in 2011 to adjust user rates; however, since 2013, City Council has only authorized modest rate increases. Rate adjustments are not included in the Proposed Budget.

Revenues are projected at \$4,112,285, which is \$218,468 or a 5% increase in total revenues included in the 2015-2016 Adopted Budget. Increasing customer usage of services is a direct contributor to the projected increase. Total expenses are estimated at \$3,692,916, which is \$266,562 or 7% less than the amount adopted for fiscal year 2015-2016. Relief in the amount of debt service payments is the key driver of the decrease in expenses.

There are a total of 26.5 full-time equivalent funded positions included in the Solid Waste Fund budget for fiscal year 2016-2017. A Route Coordinator position is included in the Solid Waste Disposal Department to provide greater efficiency in daily route planning, especially for brush and bulk collection. The 2016-2017 spending plan includes no capital outlay purchases funded through the Solid Waste Fund in 2017. Two garbage trucks and one boom truck will be included in the 2017 summer financing package. The budget for 2016-2017 includes only those items considered essential to the daily operations of the Solid Waste Fund departments.

## **Golf Course Fund**

Appropriations for the Hills of Cove Golf Course are established in the City's third proprietary fund. The challenge of making this activity a self-sustaining fund continues to be difficult. This activity is vulnerable to uncontrollable weather conditions, competition from other area golf courses, a limited budget and many other factors, such as Fort Hood troop deployments, directly impacting its success. Since fiscal year 2006-07, City staff has reviewed and implemented various cost reducing measures to improve the financial position of this fund. For the first time since 2006, the Golf Course Fund is planned to operate without an annual deficit by implementing a change recommended below.

Revenues for the 2016-2017 fiscal year are projected at \$355,946, which is \$61,305 lower than the amount adopted for fiscal year 2015-2016. The proposed budget revenue projections are the most realistic and achievable revenues presented since 2007. More realistic projections provide staff greater incentive to achieve the revenues throughout the year.

Expenses at the golf course are projected at \$330,355, which is \$228,553 or 41% lower than the amount adopted in fiscal year 2015-2016. City Administration has proposed moving all positions for Golf Course Maintenance into Parks Maintenance in the General Fund as a golf maintenance crew. This change will not only create efficiencies in the work flow, but also sets up the Golf Course Fund to operate without a deficit. Additionally, after several years of reductions and prioritization, Council and staff have included additional funding in the long-range debt schedule for improvements necessary to improve the golf courses revenue stream. The Golf Advisory Committee will present projects to City Council for authorization to use the planned funds.

The fund balance policy also applies to this fund; however, achieving ideal fund balance will not be possible this fiscal year. Reaching a break-even point has taken a decade, and recovering from the substantially large negative fund balance will take some time. Ideal fund balance for this fund is \$77,010 and the projected ending fund balance is (\$1,415,567), which is (\$1,492,577), less than the amount necessary to achieve ideal fund balance. The Golf Course Fund is being and will continue to be monitored closely to determine if further changes can improve the financial performance. The spending plan for this fund only includes those purchases essential to the daily operations of the course and planned improvements.

## **Future Planning**

The City began multi-year budgeting starting with the 2015-2017 Budget Plan. Multi-year budgeting has further streamlined the budgeting process for future budgets. By preparing two fiscal years at a time, the second year needs only to be updated for current revenue trends and expenditure needs. The FY 2016-2018 Budget Plan is a separate document to the FY 2016-2017 Proposed Budget.

During the 2015-2016 fiscal year, a number of City ordinances and plans were reviewed, revised and adopted by the City Council prior to the writing of this document. The ordinances and plans include the 2016-2020 Capital Improvement Plan, 2016-2020 Capital Outlay Plan, 2016-2020 Personnel Improvement Plan, Strategic Plan Update, Comprehensive Plan Revisions, Future Land Use Plan Revisions, Hotel Occupancy Tax Ordinance, Zoning Ordinances, Signs Ordinance, Cemetery Ordinance, and Personnel Policies. The Street Maintenance Master Plan, Facilities Master Plan, and subdivision and zoning ordinances, will be presented to City Council before the end of the calendar year. The Drainage Master Plan and the Wastewater Master Plan is being prepared, but not planned for presentation to the Council prior to fiscal year end.

Continued planning for the future, is expected to render many rewards for the City of Copperas Cove and ease the budget process with more clearly defined goals and priorities set by the governing body.

## **2017-2021 Capital Improvement Plan**

The Capital Improvement Plan (CIP) development begins with departments submitting project requests for a five year period and include projects from streets, fire, water, sewer, drainage, parks and general government. The CIP provides a large amount of detail (project description, project justification, funding sources and uses, operating budget impact, and maps depicting the locale of the project) designed to provide the governing body and citizens with valuable information. The CIP is included as a component document to the operating budget.

The following projects are currently included in FY 2017 for appropriation in the draft 2017-2021 CIP, and final approval by the governing body is planned for August 2016. Due to financing capacity, staff recommended and Council concurred to delay most tax supported projects originally planned for FY 2016.

### *Public Safety Program*

**New Animal Kennel:** Construction of a new additional animal kennel at the shelter to expand the housing capacity by 24 additional cages. The project scope for FY 2017 is \$75,000 for construction of the facility.

### Community Services Program

**Park and Recreation Improvements:** Recommendations for Park and Recreation facility improvements will be received from the Parks and Recreation Advisory Board. The project scope for FY 2017 is \$1,965,589.

**Library Interior Renovation:** Replace carpeting, circulation desk, reference desk, signage, shelving unit end-caps, furniture in the adult side of the library, and bathroom fixtures; re-position shelving and public access computers; add electrical outlets; repair water damage and re-paint all interior walls; and remodel entryway. The project scope for FY 2017 is \$30,000.

**Library Roof Replacement:** All sections of the library roof would be removed and replaced with new, correctly designed and installed materials. The project scope for FY 2017 is \$250,000.

### Water and Sewer Program

**Killeen/Cove 20" Transmission Line Relocation:** Relocation of existing 20" transmission line from Clear Creek Road to Turkey Run Pump/Storage Facility. The project scope for FY 2017 includes \$3,000,000.

**City Park Sewer Line Replacement:** Replace 5,064 linear feet of 18" sewer line, 14 manholes, and casing 30 linear feet of the sewer line in concrete encasing. The project scope for FY 2017 includes \$566,740.

**Northwest Wastewater Treatment Plant Improvements:** Replace blowers, controls, manifold, electrical, structural components, diffusers and air drops. Overhaul the clarifier mechanism and the thickener drive and mechanism. Repair piping and valves as needed. Install DO and MLSS probes and a new UV system and effluent meter. The project scope for FY 2017 includes \$100,000.

**Northeast Wastewater Treatment Plant UV Disinfection System:** Install four (4) MGD submersible UV disinfection system with all controls. The project scope for FY 2017 includes \$55,000.

**Northeast Wastewater Treatment Plant Concrete Drive and Retaining Wall:** Cut a hole in the concrete wall at the north end of the sequential batch reactor (SBR); reroute electrical lines and disconnect; cut back the dirt embankment; pour concrete, retaining wall, and approach; and install a 12' wide by 10' tall rollup door so services and repairs can be made to pumps and motors. The project scope for FY 2017 includes \$40,000.

### Solid Waste Program

**Wash Rack:** Design and construct a wash rack facility for refuse trucks and containers. The project scope for FY 2017 includes \$200,000.

### Golf Course Program

**Golf Course Improvements:** Improvement project for the Golf Course will be recommended from the Golf Course Association. Improvements will include restroom facilities, Pro Shop

improvements, cart path replacement, green and fairway renovations, and water diversion improvements. The project scope for FY 2017 includes \$120,750.

## **City Employees**

### **Personnel**

The 2016-2017 budget includes 271.5 authorized and funded full-time equivalent employees allocated among the operating departments. The unfunded/unmet needs section of the PIP reflects the number of positions departments are currently requesting, but are unable to fund. The proposed employment level allows the City to maintain our current level of service to the citizens of Copperas Cove.

### **Personnel Compensation**

The 2016-2017 budget includes a 1% cost of living adjustment for all eligible employees, market stabilization pay increases for public safety employees, and funding to conduct a market study for public safety employee. The individuals who work for the City are its greatest assets. The market stabilization pay is \$2,000 for licensed and certified public safety employees.

### **Texas Municipal Retirement System (TMRS)**

The City provides pension benefits for all of its full-time employees through the state-wide Texas Municipal Retirement System. Along with employee contributions, the City has allocated approximately \$1,429,327 in this spending plan for funding of future retirement benefits for employees. In 2016-2017, the City will continue to contribute the full rate as required by TMRS.

### **Educational Assistance**

In an effort to allow employees the advantage of further education, the City offers all regular full-time qualifying employees educational assistance. This budget includes approximately \$800 for the 2016-2017 fiscal year.

### **Healthcare Benefits**

The City provides healthcare, dental and vision benefits to all of its full-time employees through the Scott & White Health Plan and Met Life Dental. The City has planned for a 7% increase in premium rates for FY 2016-2017. Along with employee contributions payroll deducted, the City has allocated approximately \$1,564,947 in this spending plan for funding of healthcare, dental and vision benefits for employees. Additionally, employees opting not to participate in the healthcare plan are provided contributions by the City of \$500 per year (ACA limit) that is deposited into a flexible spending account. Fiscal year 2016-2017 marks the fifth year of a multi-year Employee Wellness Program that is designed to help control health costs and improve the overall health and wellness of our City employees. For fiscal year 2016-2017, the City will continue to contribute \$100 into an employee's flexible spending account or health savings account, provide employees a wellness day off, and/or a wellness shirt after the completion of a series of wellness initiatives.

As is customary, the City will conduct Employee Benefit meetings to provide plan details and premium requirements for all medical and dental benefits.

## **Long Term Disability**

In an effort to provide employees with salary protection benefits at the expiration of the short term disability coverage provided, the City began providing long term disability coverage for its employees in fiscal year 2007-08. This budget includes approximately \$26,328 for the 2016-2017 fiscal year.

This budget communicates a tremendous amount of financial data and information. As in the past, this budget is a program budget that clearly addresses the various programs of the City and their effectiveness. On behalf of the City staff and administration, we believe this budget provides the traditional level of quality service to the citizens of Copperas Cove. With the practical spending strategies implemented and the planned economic development, the City can expect to achieve the revenue diversification required to sustain the City operations. The continued support of the City Council and development of short-term and long-term goals is critical to the future success of this community. Over the next fiscal year, City staff looks forward to continuing its efforts in working with the City Council, the Copperas Cove Economic Development Corporation, the Copperas Cove Chamber of Commerce, the Copperas Cove Independent School District, Coryell, Bell and Lampasas counties and the citizens of this community to make decisions and develop plans that will have a positive long-lasting impact on our community.

Sincerely,

Andrea M. Gardner  
City Manager



# BUDGET SUMMARY



**City of Copperas Cove**

**T E X A S**

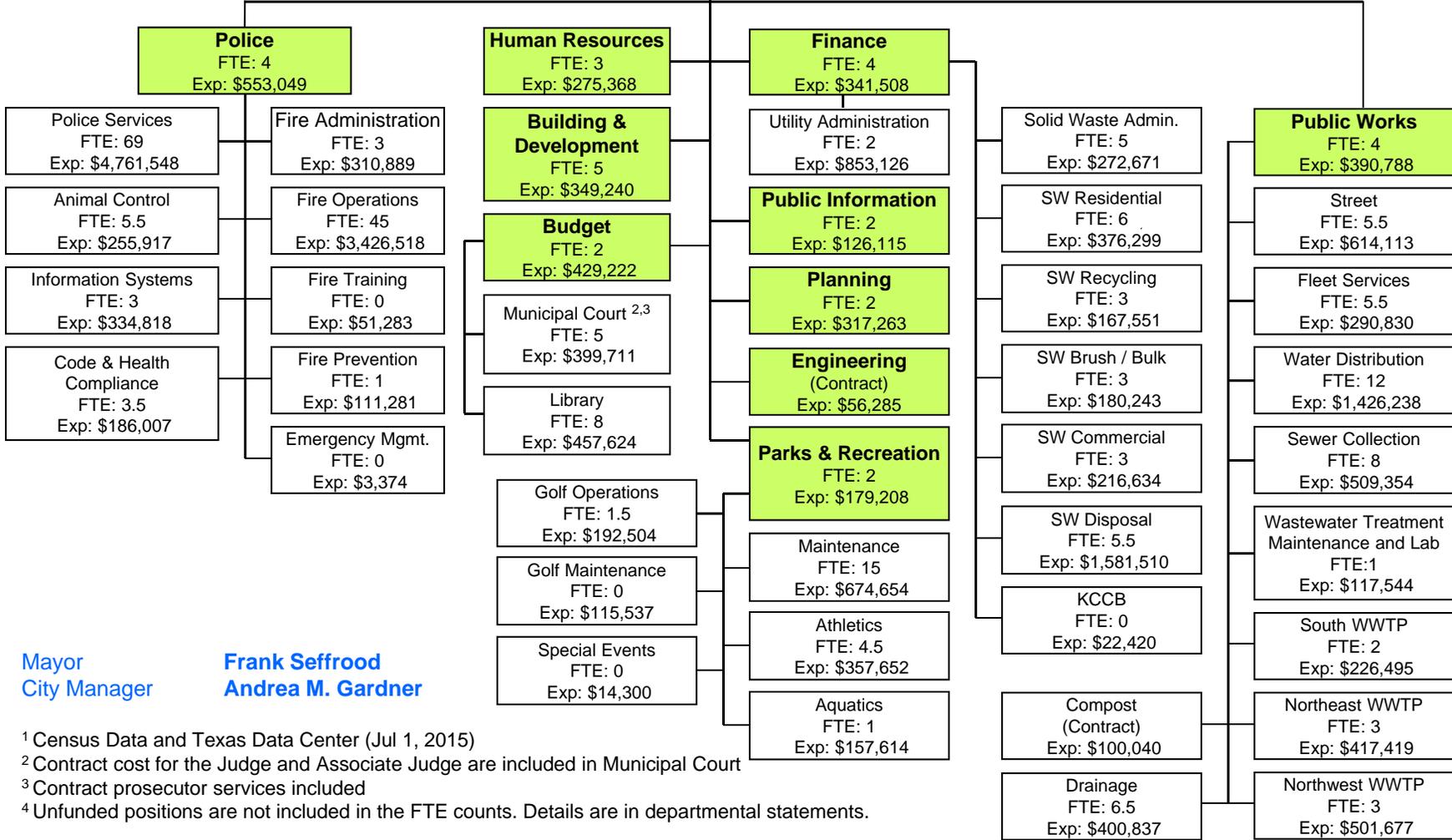
*City Built for Family Living*



Citizens of Copperas Cove  
33,081 Citizens<sup>1</sup>

**Mayor & City Council**  
FTE: 0 Exp: \$45,925

Municipal Judge (Contract)<sup>2</sup>      Assoc. Municipal Judge (Contract)<sup>2</sup>      **City Manager** FTE: 1 Exp: \$253,227      City Secretary FTE: 2 Exp: \$136,637      City Attorney (Contract)<sup>3</sup> Exp: \$132,677



Mayor **Frank Seffrood**  
City Manager **Andrea M. Gardner**

<sup>1</sup> Census Data and Texas Data Center (Jul 1, 2015)  
<sup>2</sup> Contract cost for the Judge and Associate Judge are included in Municipal Court  
<sup>3</sup> Contract prosecutor services included  
<sup>4</sup> Unfunded positions are not included in the FTE counts. Details are in departmental statements.

## Organizational Matrix – Department Assignment by Fund

This annual budget is presented by fund. This matrix shows the assignment of departments by fund within the budget. Listed across the top of the matrix are the operating funds. The departments are shown in the left column of the matrix. The divisions are listed within the matrix as they correspond to their present department and operating fund.

Department	General Fund	Water & Sewer Fund	Solid Waste Fund	Golf Course Fund	Drainage Utility Fund
	City Council				
<b>City Manager</b>	City Manager's Office				
<b>Public Information</b>	Public Information Office				
<b>City Secretary</b>	City Secretary				
<b>City Attorney</b>	City Attorney				
<b>Finance</b>	Finance	Utility Administration	Solid Waste – Administration, Residential, Recycling Brush/Bulk, Commercial, Disposal, KCCB		
<b>Budget</b>	Budget Municipal Court Library				
<b>Human Resources</b>	Human Resources				
<b>Planning</b>	Planning Code & Health Compliance				
<b>Police</b>	Police – Administration & Services Animal Control Information Systems				
<b>Fire</b>	Fire – Administration, Operations, Training, Prevention, Emergency Management				
<b>Building &amp; Development</b>	Building & Development				
<b>Engineering</b>	Engineering				
<b>Parks &amp; Recreation</b>	Parks & Recreation – Administration, Maintenance, Athletics, Aquatics, Special Events			Golf Course – Operations & Maintenance	
<b>Public Works</b>	Street Fleet Services	Public Works Admin Water Distribution Sewer Collection Wastewater Treatment – South Plant, NE Plant, NW Plant, Composting, Lab			Drainage



**Copperas Cove Elected Officials**

**Frank Seffrood**  
Mayor

**Kirby Lack**  
Mayor Pro Tem

**David Morris**  
Council Member

**James Pierce Jr**  
Council Member

**Marty Smith**  
Council Member

**Dan Yancey**  
Council Member

**George Duncan**  
Council Member

**Matthew Russell**  
Council Member

**Copperas Cove Appointed Officials**

**Andrea M. Gardner**  
City Manager

**Denton, Navarro,  
Rocha, Bernal, Hyde  
& Zech, P.C.**  
City Attorney

**William “Bill” Price**  
Municipal Judge

**Lisa Kubala**  
Assoc Municipal Judge

**Vision Statement**

The vision of Copperas Cove is a military friendly and environmentally sensitive community with a high quality of life in a safe environment where people genuinely care about the City.

**Mission Statement**

The mission of the City of Copperas Cove is to provide excellent public services using revenues effectively to meet the needs of our diverse community.

**Top 10 Goals**

- Conduct long range planning.
- Continue sustainability initiatives.
- Develop and maintain partnerships with local, regional, state and federal entities.
- Maintain, improve and expand City infrastructure, facilities and programs to include parks and leisure programs.
- Ensure continued quality public safety.
- Exercise fiscal responsibility.
- Adopt an ad valorem tax rate sufficient to fund service level requirements consistent with the City’s Vision and Mission Statements.
- Attract and retain quality employees.
- Support economic development activities.
- Participate in Fort Hood activities and programs in support of the military’s mission.

## FY 2017 Budget Schedule

- April 7, 2016  
City Council Budget/ Planning Session.
- April 12, 2016  
Budget Kickoff Meeting with City Departments.
- April 22, 2016  
Revenue forecasts due.
- April 26-28, 2016  
First Round Department Meetings with City Manager.
- May 4, 2016  
Proposed Budgets for FY 2017 and FY 2018 due to Budget Department.
- May 5, 2016  
Department New Expense Requests due to Budget Department.
- May 9-11, 2016  
Second Round Department Meetings with City Manager.
- July 7, 2016  
City Manager presents Proposed Budget to City Council.
- July 12 & 14, 2016  
City Council Workshops to discuss Proposed Budget.
- July 25, 2016  
Chief Appraisers certify approved appraisal roll.
- July 26 & 28, 2016  
City Council Workshops to discuss Proposed Budget.
- August 9, 2016  
Public Hearing on City Manager's Proposed Budget and recommended changes to the Proposed Budget.
- August 16, 2016  
Approval of Fiscal Year 2017-2021 Capital Outlay Plan, Personnel Improvement Plan and Capital Outlay Plan
- September 20, 2016  
Approval of Budget, City's Fee Schedule, and Tax Rate for Fiscal Year 2017
- October 1, 2016  
Fiscal Year 2017 begins.



## READER'S GUIDE TO THE BUDGET

### Key Topics

- Fund Accounting
- Basis of Accounting
- Budget Process
- Budget Calendar
- State Statutes
- Local Law
- Financial Policies
- Debt Management Policy
- Summary of Fund Balances, Revenues & Expenses
- New/Unfunded Personnel Schedule
- Recap of New Requests
- Recap of New Requests and Capital Outlay Plan Requests as Part of the 2015 Debt Issue
- Recap of Unfunded Unmet Needs
- Combined Schedule of Revenues, Expenditures and Changes in Fund Balance
- Adopted Budget Summary
- Consolidated Schedule of Receipts
- Consolidated Schedule of Expenditures
- Ad Valorem Taxes Analysis
- Budget Adoption Ordinance
- Adoption of Tax Rate Ordinance

### FUND ACCOUNTING

The City of Copperas Cove utilizes fund accounting as prescribed by the Governmental Accounting Standards Board. Fund accounting consists of three fund types: governmental, proprietary and fiduciary. Of the three fund types, the City of Copperas Cove utilizes governmental and proprietary fund types. Governmental fund types are comprised of a general fund, special revenue funds, debt service funds, nonexpendable trust funds, and capital projects funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include agency funds, expendable trust funds, investment trust funds and pension trust funds. The City's governmental funds include:

**General Fund:** This fund is the primary operating fund of the City and is used to account for all financial resources not restricted to special or specific projects and/or funds that are not required to be accounted for in a different fund. The primary funding sources are

property tax, sales tax and franchise fee revenues. Other resources are derived from fines and fees, permits and licenses, and intergovernmental receipts. Expenditures are incurred as result of services provided to the citizenry. These services include, but are not limited to, fire and polices protection, parks and leisure facilities and activities, code enforcement, and infrastructure maintenance.

**Special Revenue Funds:** These funds are budgeted to account for revenue sources that are restricted for specific purposes. This includes hotel occupancy taxes collected, which are used to promote tourism, preserve historical sites, and promote the arts. It also includes drainage utility fees collected to complete drainage maintenance.

**Debt Service Fund:** This fund is used for the accumulation of resources (property tax revenue) necessary to pay the City's annual debt service requirements (principal & interest) related to general obligation debt. The City of Copperas Cove accounts for all interest and sinking fund requirements related to governmental fund types in one debt service fund.

**Capital Projects Funds:** These funds are created to account for the financial resources used for the acquisition of fixed assets and/or construction of major capital projects in tax supported areas (i.e. police, fire, streets, parks and library).

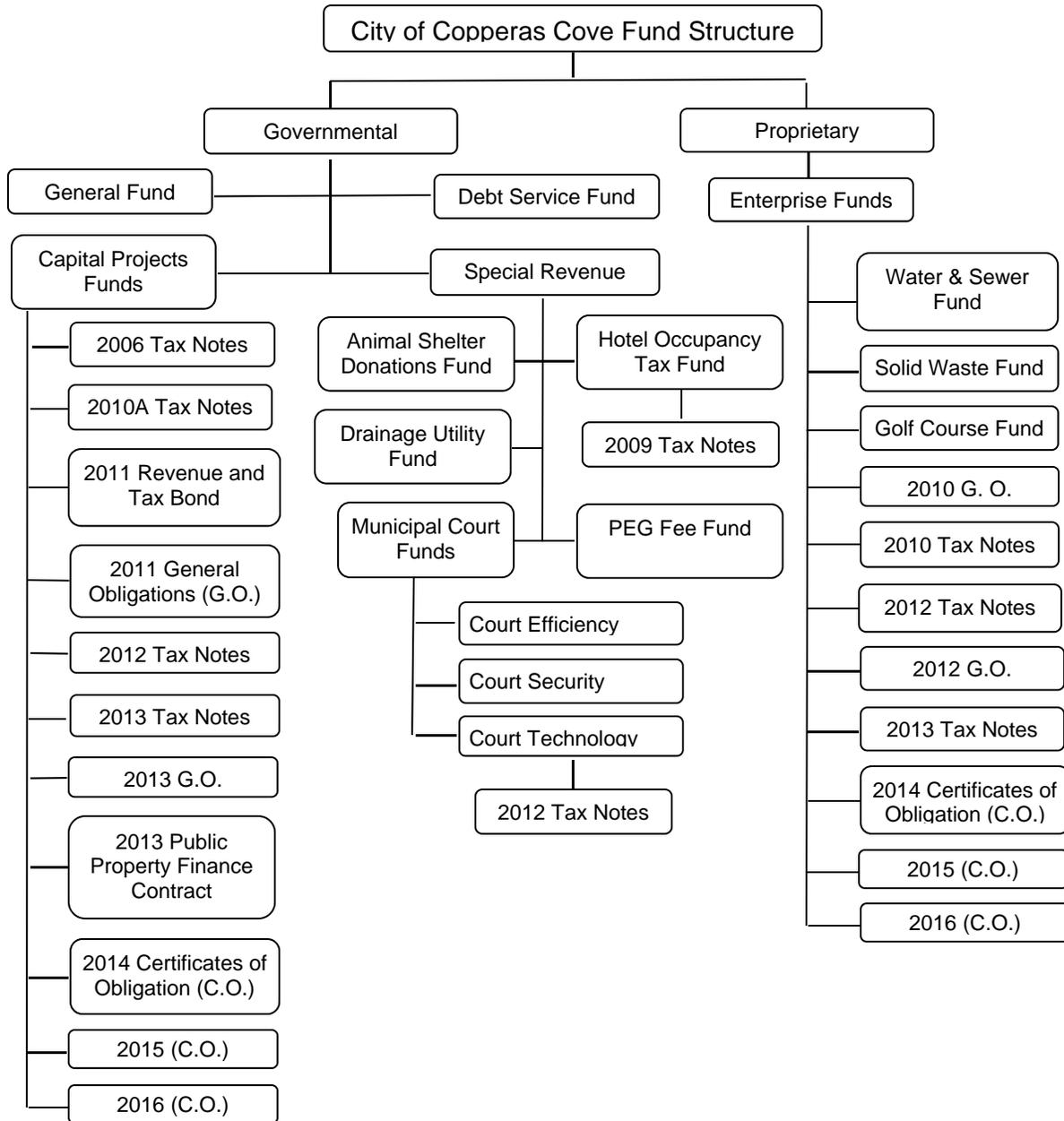


The City's proprietary funds include:

**Enterprise Funds:** Funds established to account for the operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that the costs of providing goods and services to the general public on a continuing basis be financed and recovered primarily through user charges. Furthermore, the funds were established because the governing body has decided

that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The City of Copperas Cove maintains three different enterprise

funds: a water & sewer fund, a solid waste fund and a golf course fund. Following is a chart that depicts the fund structure for the City of Copperas Cove.



Note: Several Certificates of Obligation, Tax Notes, and General Obligations were issued for tax supported (governmental), enterprise, and drainage utility fund projects, thus some debt appears under more than one fund type on this organizational chart.



## Basis of Accounting

The City of Copperas Cove utilizes the modified accrual basis of accounting for all governmental fund types and the full accrual basis of accounting for proprietary funds as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). Nevertheless, there are differences between Generally Accepted Accounting Principles (GAAP) and the manner in which the City's budget is developed. These differences are primarily made up of basis differences, perspective differences and in some cases timing differences. Encumbrances, for budgetary purposes, at year end are viewed as expenditures for the current year because they were budgeted as such; however, for GAAP purposes they are not recognized as expenditures until a liability is incurred. This causes both a basis difference as well as a timing difference between the budget basis and GAAP basis of accounting.

The City budgets certain capital projects for enterprise funds in separate capital projects funds. This causes a perspective difference between budget and GAAP because for GAAP purposes these funds are combined and accounted for as one fund. This form of budgetary accounting also presents a basis difference.

As mentioned above, governmental fund types are accounted for on the modified accrual basis of accounting, which recognizes revenues when they are "susceptible to accrual." "Susceptible to accrual" means that the revenue is both measurable and available. Available means that the revenues are collectible in the current period or soon enough thereafter (generally within 60 days after the end of

the current fiscal year) to be used to pay liabilities of the current period. Expenditures, not expenses, are recognized when incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid or consumed. Additionally, these fund types operate under a flow of financial resources measurement focus which inhibits them from recognizing depreciation expense, bad debt expense or accounting for any long term debt or fixed assets. Long term debt and fixed assets of governmental fund types are accounted for in two account groups, the general long term debt account group and the general fixed asset account group respectively.

Proprietary fund types are accounted for on the full accrual basis of accounting where revenues are recognized when earned and expenses, not expenditures, are recognized when incurred. In addition, these fund types operate under a flow of economic resources measurement focus which requires them to recognize the effects of depreciation expense and bad debt expense as well as account for long term debt and fixed assets.

According to GASB a "fund" is a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.



## FY 2016-2017 Budget Process

STEPS	Kickoff Meeting	Revenue Forecasts	Budget Requests	Budget Presentation	Budget Adoption
	<p>Mandatory Budget Instruction Meeting held with staff that plays an influential role in completing the development of the budget.</p> <p>Optional tutorial workshops conducted by the Budget Department.</p>	<p>Departments with revenue generating activities review current year-to-date actuals and develop projections for year end and the next fiscal year.</p> <p>Director of Budget prepares revenue forecasts for upcoming fiscal year based on trends and historical data.</p>	<p>Departments prepare and submit budget requests for Operating Budget.</p>	<p>City Manager, Director of Budget and Director of Finance conduct budget meetings with departments.</p> <p>Budget Department compiles all approved requests, prepares proposed budget and budget presentation.</p> <p>City Manager prepares City Manager's Letter.</p>	<p>Multiple Budget Workshops are conducted with staff &amp; City Council.</p> <p>Public Hearings on the Proposed Budget and Tax Rate are conducted.</p> <p>City Council adopts the FY 2016-2017 Budget.</p>
<b>GOALS</b>	<p><b>Provide meaningful instruction to staff that will result in justified requests.</b></p> <p>Staff is required to link together requests, goals &amp; objectives and performance measures.</p>	<p><b>Provide revenue forecasts that will aid in determining the availability of funds for the next fiscal year.</b></p> <p>Provide revenue projections that are neither too conservative nor liberal.</p>	<p><b>Submission of fully justifiable requests that have a direct link to goals, objectives and performance measures.</b></p>	<p><b>Present a budget that is supported by proper documentation, plans and linked to the Vision, Mission Statement, Strategic Plan and goals of the City and City Council.</b></p>	<p><b>Adoption of a budget that is considered to be in the best interest of the City.</b></p>
<b>DUE DATE</b>	April 12, 2016	April 22, 2016	May 4, 2016	July 7, 2016	September 20, 2016



**City of Copperas Cove, Texas**  
**FY 2016-2017 Working Budget and Financial Planning Calendar**

Date	Council Meeting	Required Activity	Legal Requirement Reference
January 20, 2016		Request Personnel Improvement Plan updates from departments	
January 21, 2016		Request Capital Outlay Plan updates from departments	
February 10, 2016		PIP updates due from departments	
February 11, 2016		COP updates due from departments	
March 8, 2016		City Council Retreat	
March 10, 2016		Request Capital Improvement Plan updates from departments	
March 15, 2016		Request estimated 2016 Appraisal Roll	
March 15, 2016		Begin budget process with schedule emailed to Departments	
March 24, 2016		CIP updates due from departments	
April 4, 2016		Budget documents emailed to Non-City Organizations	
April 7, 2016		City Council Budget/CIP Planning Session	
April 12, 2016		Budget Kickoff Meeting for City Departments	
April 13-14, 2016		Training for the Departments - budget input, budget forms, etc.	
April 15, 2016		Budget Department will provide salary schedules to Human Resources for review prior to Department review	
April 18, 2016		Training for Non-City Organizations - budget forms, presentations, agreements etc.	
April 18, 2016		Budget Department to provide salary schedules to Departments for review	
April 25, 2016		Departments approval of salary schedules is due to Budget Department	
April 22, 2016		FY 2016 Revenue and Expenditure projections due to Budget Department	Local Government Code (LGC) Sec 102.004
April 22, 2016		Revenue forecasts for FY 2017 and FY 2018 due to Budget Department	LGC Sec 102.004
April 26-28, 2016		Department Budget Meetings with City Manager to review revenue forecasts and expenditure projections (Submitted on April 27, 2016)	LGC Sec 102.004
May 2, 2016		Budget requests from Non-City Organizations due to Budget Department	*LGC Sec 102.004
May 4, 2016		FY 2017 & FY 2018 Proposed budgets due to Budget Department	LGC Sec 102.004
May 4, 2016		Budget Department will finalize all Department salary budgets	
May 5, 2016		Department New Requests due to Budget Department	*LGC Sec 102.004

**City of Copperas Cove, Texas**  
**FY 2016-2017 Working Budget and Financial Planning Calendar**

Date	Council Meeting	Required Activity	Legal Requirement Reference
May 5-6, 2016		Budget Department will complete initial review of proposed and second year budget submissions to make sure information is complete	
May 9-11, 2016		Budget Meetings with City Manager to discuss budget submissions including New Program Requests	*LGC Sec 102.004
May 19, 2016		Budget Meetings with City Manager and Non-City Organizations (AM)	*LGC Sec 102.004
May 16-June 17, 2016		City Manager and Budget Department work with Departments to balance the budget	
June 24, 2016		Proposed Budget due to City Manager from Budget Department	
July 7, 2016		FY 2017 Proposed Budget filed with City Secretary	*City Charter Article VI, Sec 6.02 *LGC Sec 102.005
July 7, 2016	Council Workshop (5:00pm)	Presentation of FY 2017 Proposed Budget by City Manager	*City Charter Article VI, Sec 6.02 *LGC Sec 102.002-003
July 7, 2016	Council Meeting (6:00pm)	Set Public Hearing on Proposed Budget for August 9, 2016	*LGC Sec 102.006
July 7, 2016	Council Meeting (6:00pm)	EDC presentation of FY 2017 Proposed Budget	
July 12, 2016	Special Council Workshop (5:00pm)	Budget Workshop (Departmental Presentations) - Major Operating Funds (FY 2017 & FY 2018)	
July 14, 2016	Council Workshop (5:00pm)	Budget Workshop (Departmental Presentations) - Major Operating Funds and Other Funds (FY 2017 & FY 2018); EDC Budget Workshop	
July 22, 2016		Publish Notice of Public Hearing on Proposed Budget (Information due to paper by 7/18/2016) (Include on Channel 10 and website)	*LGC Sec 102.0065
July 25, 2016		Chief Appraiser Certifies Approved Appraisal Roll	*Texas Tax Code Sec 26.01
July 26, 2016	Special Council Workshop (5:00pm)	Budget Workshop (Discuss Tax Rate); EDC Budget Workshop	*Texas Tax Code Sec 26.05
July 28, 2016	Special Council Meeting (5:00pm)	Take a record vote on tax rate and set date and location to adopt the tax rate on September 6, 2016 at the City Council Chambers	*Texas Tax Code Sec 26.05
July 28, 2016	Special Council Meeting (5:05pm)	Set Public Hearings on the Tax Increase for August 9, 2016 and August 16, 2016	*Texas Tax Code Sec 26.06
July 28, 2016	Special Council Workshop (5:10pm)	Budget Workshop (Fee Schedule Changes); Outside Organization Presentations	
August 2, 2016		Publication of "Notice of 2016 Tax Year Proposed Property Tax Rate" (Due to paper by 7/29/2016) (Include on Channel 10 and website)	*LGC Sec 140.010

**City of Copperas Cove, Texas**  
**FY 2016-2017 Working Budget and Financial Planning Calendar**

<b>Date</b>	<b>Council Meeting</b>	<b>Required Activity</b>	<b>Legal Requirement Reference</b>
August 9, 2016	Special Council Meeting (5:00pm)	Public Hearing on Proposed Budget	*LGC Sec 102.006
August 9, 2016	Special Council Meeting (5:05pm)	First Public Hearing on Tax Increase	*Texas Tax Code Sec 26.06
August 9, 2016	Special Council Workshop (5:10pm)	Review City Council Recommended Changes to the Proposed Budget; EDC Budget Workshop (Last day for City Council to make changes.)	*LGC Sec 102.007
August 16, 2016	Special Council Meeting (6:00pm)	Second Public Hearing on Tax Increase	*Texas Tax Code Sec 26.06
August 16, 2016	Council Meeting (6:05pm)	Adoption of 2017-2021 CIP, COP, PIP	
September 20, 2016	Council Meeting (6:00pm)	Adoption of FY 2017 Proposed Budget - Record Vote Required	*LGC Sec 102.007
September 20, 2016	Council Meeting	Action on Amending the City's "Fee Schedule" Ordinance	
September 20, 2016	Council Meeting	Adoption of 2016-17 Tax Rate	*Texas Tax Code Sec 26.05
September 20, 2016	Council Meeting	Ratify the Vote Approving and Adopting the Budget and the Vote to Adopt the Tax Rate	*LGC Sec 102.007
September 20, 2016	Council Meeting	Adoption of EDC FY 2017 Proposed Budget	
September 20, 2016	Council Meeting	Approval of FY 2017 & FY 2018 Budget Plan	

## State Statutes – Local Government Code

Local Government Code Section	Title	Statute
102.001	Budget Officer	The City Manager of a council-manager form of government serves as the budget officer.
102.002	Annual Budget Required	Requires the budget officer of the municipality to prepare, on an annual basis, a municipal budget covering the proposed expenditures of the municipal government for the succeeding year.
102.003(a)	Itemized Budget; Contents	The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project.
102.003(b)	Itemized Budget; Contents	<p>The budget must contain a complete financial statement of the municipality that shows:</p> <ol style="list-style-type: none"> <li>1. the outstanding obligations of the municipality;</li> <li>2. the cash on hand to the credit of each fund;</li> <li>3. the funds received from all sources during the preceding year;</li> <li>4. the funds available from all sources during the ensuing year;</li> <li>5. the estimated revenue available to cover the proposed budget; and</li> <li>6. the estimated tax rate required to cover the proposed budget.</li> </ol>
102.004	Information Furnished by Municipal Officers and Boards	In preparing the budget, the budget officer may require any municipal officer or board to furnish information necessary for the budget officer to properly prepare the budget.
102.005	Proposed Budget Filed with Municipal Clerk; Public Inspection	<ol style="list-style-type: none"> <li>a. The budget officer shall file the proposed budget with the municipal clerk before the 30<sup>th</sup> day before the date the governing body of the municipality makes its tax levy for the fiscal year.</li> <li>b. A proposed budget that will require raising more revenue from property taxes than in the previous year must contain a cover page with the following statement in 18-point or larger type: "This budget will raise more total property taxes than last year's budget by (insert total dollar amount of increase and percentage increase), and of that amount (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll) is tax revenue to be raised from new property added to the tax roll this year."</li> </ol>

Local Government Code Section	Title	Statute
		<ul style="list-style-type: none"> <li>c. The proposed budget shall be available for inspection by any person. If the municipality maintains an Internet website, the municipal clerk shall take action to ensure that the proposed budget is posted on the website.</li> </ul>
102.006	Public Hearing on Proposed Budget	<ul style="list-style-type: none"> <li>a. The governing body of a municipality shall hold a public hearing on the proposed budget. Any person may attend and may participate in the hearing.</li> <li>b. The governing body shall set the hearing for a date occurring after the 15<sup>th</sup> day after the date the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy.</li> <li>c. The governing body shall provide for public notice of the date, time, and location of the hearing. The notice must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section 102.005(b).</li> </ul>
102.0065	Special Notice by Publication for Budget Hearing	<ul style="list-style-type: none"> <li>a. The governing body of a municipality shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county in which the municipality is located.</li> <li>b. Notice published under this section is in addition to notice required by other law, except that if another law requires the governing body to give notice, by publication, of a hearing on a budget this section does not apply.</li> <li>c. Notice under this section shall be published not earlier than the 30<sup>th</sup> or later than the 10<sup>th</sup> day before the date of the hearing.</li> <li>d. Notice under this section must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section 102.005(b).</li> </ul>
102.007	Adoption of Budget	<ul style="list-style-type: none"> <li>a. At the conclusion of the public hearing, the governing body of the municipality shall take action on the proposed budget.</li> <li>b. The governing body may make any changes in the budget that it considers warranted by the law or by the best interest of the municipal taxpayers.</li> <li>c. Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under the subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law.</li> </ul>

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## Local Law – City Charter Article VI

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### Section 6.01

#### *Fiscal Year*

The fiscal year of the City of Copperas Cove shall begin the first day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

### Section 6.02

#### *Preparation and Submission of Proposed Operating Budget*

The city manager shall submit to the city council annually a proposed operating budget in accordance with state law and supporting the qualifying budget application criteria of the Government Finance Officers Association. (Ord. No. 2012-34, § 9, 8-14-12, approved 11-6-12)

#### Section 6.02.1

#### *Amending the Operating Budget*

- a. If, at any time, the council desires to amend the operating budget it will post such amendments in accordance with the Texas Open Meetings Act.
- b. In those cases where the council desires to move funds or make appropriations from reserve accounts, two (2) public hearings, held a minimum of five (5) days apart, must be held prior to such action being taken and cause to be published, in a local newspaper of general circulation in the city, at least five (5) days prior to the first public hearing the dates of both public hearings and a description of the proposed amendment(s).
- c. In those cases where state law requires that a state of grave public necessity be declared prior to amending the operating budget, the actual fact of the grave public necessity may be established by an unanimous vote of the council or by the certification in writing by not less than one hundred fifty (150) resident qualified voters. If a grave public necessity is established as herein required, then the operating budget may be amended by customary council action.
- d. Transfers of appropriations authorized in section 8.02 are budget actions that do not require the amendment procedures required elsewhere in this article. (Ord. No. 2012-34, § 1, 8-14-12, approved 11-6-12)

### Section 6.03

#### *Preparation and Submission of the Capital Improvement Plan*

The city manager shall submit to the city council a capital improvement plan every five (5) years to include a period of five (5) fiscal years of projects and shall include the following:

- a. Summary of the capital improvements.
- b. A list of all capital improvements with appropriate supporting information as to the necessity for such improvements.
- c. Cost estimates method of financing and recommended time schedules for such improvements.
- d. The estimated annual impact on the annual operating budget for such improvements.

The city manager will review and make recommendations for updates to the five-year capital improvements plan with the city council annually. (Ord. No. 2012-34, § 1, 8-14-12, approved 11-6-12)

#### **Section 6.03.1**

##### ***Amending the Capital Improvement Plan***

If, at any time, the council desires to amend the capital improvement plan it will post such amendments in accordance with the Texas Open Meetings Act. (Ord. No. 2012-34, § 1, 8-14-12, approved 11-6-12)

#### **Section 6.04**

##### ***Preparation and Submission of the Capital Outlay Plan***

The city manager shall submit to the city council a capital outlay plan every five (5) years to include a period of five (5) fiscal years of equipment and shall include the following:

- a. A summary of newly requested equipment and equipment to be replaced.
- b. A list of all equipment by department with appropriate supporting information for new equipment and the replacement criteria.
- c. Cost estimates, method of financing and recommended purchase/replacement schedules for each item.

The city manager will review and make recommendations for updates to the five-year capital outlay plan with the city council annually. (Ord. No. 2012-34, § 1, 8-14-12, approved 11-6-12)

#### **Section 6.04.1**

##### ***Amending the Capital Outlay Plan***

If, at any time, the council desires to amend the capital improvement plan it will post such amendments in accordance with the Texas Open Meetings Act. (Ord. No. 2012-34, § 1, 8-14-12, approved 11-6-12)

#### **Section 6.05**

##### ***Preparation and Submission of the Personnel Plan***

The city manager shall submit to the city council a personnel plan every five (5) years to include a period of five (5) fiscal years and shall include the following:

- a. A summary of positions by department.
- b. A detailed list of positions by department.
- c. Funded and unfunded positions and estimated personnel cost for each ensuing fiscal year.

The city manager will review and make recommendations for updates to the five-year personnel plan with the city council annually. (Ord. No. 2012-34, § 1, 8-14-12, approved 11-6-12)

#### **Section 6.05.1**

##### ***Amending the Personnel Plan***

If, at any time, the council desires to amend the personnel plan it will post such amendments in accordance with the Texas Open Meetings Act. (Ord. No. 2012-34, § 1, 8-14-12, approved 11-6-12)

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## Financial Policies

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### ***Fund Balance and Operating Procedures***

In the Administration section of the Copperas Cove, Texas, Code of Ordinance, the City Council has designated a fiscal policy for maintaining adequate levels of reserves in the city's general fund, utility funds, and other funds.

#### Sec. 2-122. Definitions.

For the purposes of this division, the following terms, phrases, words and their deviations shall have the meaning given herein. When not inconsistent with the context, words so used in the present tense include the future. Words in the masculine gender include the feminine. Words in the plural number include the singular, and words in the singular include the plural.

- a. *Designated unreserved fund balance.* Net financial resources of a governmental fund that are spendable or available for appropriation, but which have been earmarked by the chief executive officer or the legislative body for some specific purpose.
- b. *Fund.* A separate fiscal and accounting entity used by governments to segregate resources related to specific activities.
- c. *Fund balance.* The difference between fund assets and fund liabilities in a governmental or trust fund.
- d. *Fund type.* One (1) of seven (7) categories into which all individual funds must be classified.
- e. *Liquidity.* The ability to meet demands for payment on a timely basis.
- f. *Reserved fund balance.* For governmental funds and expendable trust funds, the portion of fund balance that is not available for appropriation because it is either legally restricted (e.g., encumbrances) or not spendable (e.g., long-term receivables). For nonexpendable and pension trust funds, the portion of fund balance that is legally restricted.
- g. *Reserved retained earnings.* Generally, a portion of retained earnings reflecting the excess of restricted assets over related liabilities.
- h. *Retained earnings.* Net income and losses of all prior periods adjusted for transfers and amounts of depreciation charged to contributed capital.
- i. *Unreserved fund balance.* In a governmental or expendable trust fund, the balance of net financial resources that are spendable or available for appropriation. In a nonexpendable or pension trust fund, the portion of fund balance that is not legally restricted. (Ord. No. 2010-42, § 1(Exh. A), 9-7-10)

#### Sec. 2-123. Maintenance of adequate reserves in order to provide several important benefits to the city.

The purposes of the fund balance policy and operating reserves fiscal policy shall include:

1. Providing a measure of stability during economic cycles. Adequate reserves to help protect the city against significant tax increases or dramatic budget cuts during periods of low economic activity.
2. Interest income from the investment of the cash reserves to provide a significant source of revenue.
3. Adequate reserves to provide the foundation for a strong credit rating reducing the cost of long-term borrowing. (Ord. No. 2010-42, § 1(Exh. A), 9-7-10)

Sec. 2-124. Fiscal policy for maintaining adequate levels of reserves in the city's general fund, utility funds, and other funds per designation by city council.

- a. The general fund unencumbered fund balance should be at least twenty-five (25) percent of the general fund annual budget expenditures excluding capital lease payments and those expenditures planned for capital outlay purchases. This percentage is equivalent to three (3) months operating expenditures.
- b. The utility funds and other funds per city council designation should maintain an unencumbered fund balance (working capital) reserve of at least twenty-five (25) percent of the total annual budget expenditures excluding debt service payments, capital lease payments and those expenditures planned for capital outlay purchases or the equivalent of three (3) months' operating expenditures. (Ord. No. 2010-42, § 1(Exh. A), 9-7-10)

Sec. 2-125. Obtaining the maximum reserves balances as established in section 2-124.

- a. The City of Copperas Cove shall designate the unencumbered fund balances in the following percentages per the stated funds until the maximum balances, as defined in section 2-124 have been obtained:
  1. General Fund—No less than fifty (50) percent annually.
  2. Utility Funds—No less than forty (40) percent annually.
  3. Other Funds—No less than twenty (20) percent annually.
- b. Upon obtaining the section 2-124 fund balances, this section will not apply. (Ord. No. 2010-42, § 1(Exh. A), 9-7-10)

Sec. 2-126. No operating deficits.

Current expenditures will be paid with current revenues. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or nonrecurring expenditures, except when balances can be reduced because their levels exceed guideline minimums. (Ord. No. 2010-42, § 1(Exh. A), 9-7-10)

***Investments***

The City is authorized to invest its funds in the following:

1. Obligations of the United States or its agencies and instrumentalities which have a stated maturity on the date of purchase of two years or less.
2. Direct obligations of the State of Texas or its agencies and instrumentalities.
3. Certificates of Deposits if issued by a state or national bank domiciled in the State of Texas.
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed with the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities.
5. Obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and have received a rating of not less than "A" or its equivalent.
6. Eligible fully collateralized repurchase agreements, as defined by the Public Funds Investment Act.
7. Eligible investment pools in accordance with the Public Funds Investment Act. Section 2256.016 – 2256.019
8. Any other securities which may be added by the State of Texas as permissible investments for municipal governments which are in compliance with the Public Funds Investment Act.

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### ***Indirect Cost Allocations***

Indirect cost allocations transfer actual costs for services, such as administration and facility use, to those funds that use the services. Indirect costs are allocated on the assumption that they are in proportion to the costs of operating the funds. The base assumption is that allocation be based on total operating budget, less transfers and debt service. Percentages for individual departments are adjusted as conditions warrant. Appropriate transfers were determined for the common costs traditionally paid for by a single fund. Finally, credits were given for any cost borne directly by individual funds.

### ***Indirect Cost Transfers***

Indirect cost transfers are direct transfers from the Enterprise Funds to the General Fund and are determined by a predetermined formula.

### ***Budget Transfers***

According to the City Charter Section 8.02. *Transfers of Appropriations*, the director of finance may at any time transfer any unencumbered appropriation balance or portion thereof between general classifications of expenditures within an office, department or agency. At the request of the City Manager and within the last three (3) months of the fiscal year, the council may by resolution transfer any unencumbered appropriation balance or portion thereof from one office, department or agency to another.

### ***Budget Amendments***

According to the City Charter, § 6.02.1 *Amending the Operating Budget*, the following shall be adhered to:

- a. If, at any time, the council desires to amend the operating budget it will post such amendments in accordance with the Texas Open Meetings Act.
- b. In those cases where the council desires to move funds or make appropriations from reserve accounts, two (2) public hearings, held a minimum of five (5) days apart, must be held prior to such action being taken and cause to be published, in a local newspaper of general circulation in the city, at least five (5) days prior to the first public hearing the dates of both public hearings and a description of the proposed amendment(s).
- c. In those cases where state law requires that a state of grave public necessity be declared prior to amending the operating budget, the actual fact of the grave public necessity may be established by an unanimous vote of the council or by the certification in writing by not less than one hundred fifty (150) resident qualified voters. If a grave public necessity is established as herein required, then the operating budget may be amended by customary council action.
- d. Transfers of appropriations authorized in [section 8.02](#) are budget actions that do not require the amendment procedures required elsewhere in this article. (Ord. No. 2012-34, § 1, 8-14-12, approved 11-6-12)

### ***Lapse of Appropriations***

According to the City Charter, § 8.04 *Lapse of Appropriations*, all appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered. The finance director shall transfer such lapsed appropriations to the reserve account of the fund to which the lapsed appropriation belongs.

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## Debt Management Policy

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Purpose: The purpose of this policy is to establish guidelines for the financing of capital expenditures.

Objective: The objective of this policy is to minimize the City's debt service and issuance cost, retain the highest practical credit rating, and maintain full and complete financial disclosure and reporting. The policy applies to all debt issued by the City of Copperas Cove, including leases, and any other forms of obligation of indebtedness (collectively, "debt").

- A. **Costs and Fees:** All cost and fees related to the issuance of debt will be paid out or ultimately reimbursed from the proceeds of such debt.
- B. **Interest Earnings:** Interest earnings received on the investment of proceeds of any City debt may be used to assist in paying the principal and/or interest due on debt payments or arbitrage due to the Internal Revenue Service.
- C. **Debt Refunding:** City staff and the City's Financial Advisor shall monitor the municipal bond market for opportunities to obtain interest saving by refunding outstanding debt. The City may issue refunding bonds when the present value savings of the refunding is at least 3% of the refunded maturities or for the purpose of tax rate or utility rate management.
- D. **Investment of Bond Proceeds:** All debt proceeds shall be invested as directed by the City's investment policy.
- E. **Arbitrage compliance:** The Department of Finance shall maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code.
- F. **Financial Disclosure:** The City is committed to disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosures.
- G. **Bond Counsel:** The City will retain external bond counsel for all debt issues. All debt issued by the City will include a written opinion by bond counsel affirming that the City is authorized to issue the debt and stating that the City has met all state constitutional and statutory requirements necessary for issuance. The bond counsel will also assist in drafting bond documents including the official statements, ordinances or resolutions authorizing the issuance and sale of a debt offering, the tax certificate, and other necessary documents.
- H. **Method of sale:** The City will give preference to the use of competitive sale in the issuance of debt. The decision to use negotiated sale or Private Placement will depend upon specific circumstances, including but not limited to refunding sizing requirements, type of debt instrument offered, market volatility and certain debt structuring requirements which may not allow for an efficient competitive sale. Competitive bids will be awarded on a true interest cost (TIC) basis, unless it is determined by the Financial Advisor that such method will not produce the best results for the City.
- I. **Financial Advisor:** For each City debt offering the Financial Advisor will provide the City with information on pricing and underwriting fees for comparable sales by other issuers prior to the final sale. The Financial Advisor advises on the structuring of debt to be issued, informs the City of various options, and advises the City as to how the choices will impact the marketability of City debt. To ensure independence, the Financial Advisor shall not bid on nor underwrite any City debt issues. The Financial Advisor's role in the debt issuance

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process may vary, depending on whether such debt is issued through a competitive or negotiated sale.

**Competitive Sale:** In a competitive sale, the Financial Advisor's role is to work with the City to agree on the structure and timing of the issue, to prepare documents and rating agency presentations, to evaluate and select the best bid, and to close the transaction.

**Negotiated Sale:** in a negotiated sale, the Financial Advisor ensures the City's goals and interest are represented and protected when structuring the transaction and establishing the borrowing rates/yields on the debt.

- J. **Rating Agency Presentations:** City staff, with the assistance of the Financial Advisor, must prepare the necessary materials and presentation to the rating agencies, whenever a rating is required for a particular offering of debt.
- K. **Lease/Purchase Agreements:** Capital lease/Purchase Agreement will be considered to finance Council authorized expenditures. Adequate funds for the repayment of principal and interest must be included in the requesting department's operating budget. Tax exempt leases/purchases will not be closed unless the City's Financial Advisor or Bond Counsel have been informed of the intended action so that the "Bank Qualified" status of the offering (and any other City debt offering for the calendar year) can be properly determined.
- L. **Use of Debt Proceeds:** Debt proceeds should be used to finance Council authorized expenditures and to purchase capital assets, land, design, and construct infrastructure improvements.
- M. **Debt Limits:** The City will keep outstanding debt within the limits prescribed by state laws.
- N. **Debt Structure:** Debt will be structured to achieve the lowest possible net cost to the City given market conditions and the urgency of the proposed expenditure. The City will design the repayment of its overall debt so as to recapture rapidly its credit capacity for future use. No individual series of debt will be issued for a term which exceeds the useful life of the asset(s) or improvement(s) being financed. Additionally, the city will manage the amortization of its combined outstanding debt to ensure at least 50% amortization of overall principal within the ensuing 10 years.
- O. **Type of Long-Term Debt(including but not limited to the following):**

**General Obligation Bonds:** The City shall have the power to issue general obligation bonds on the full faith and credit of the City for permanent public improvements or any other public purpose not prohibited by law or the charter. It may also issue refunding bonds to refund outstanding bonds previously issued. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for purposes for which they were issued.

**Revenue Bonds:** The City shall have the power to issue revenue bonds for the purpose of constructing, purchasing, improving, extending or repairing public utilities, public facilities, or any other self- liquidating municipal function not prohibited by the Constitution and the laws of the State of Texas. Such bonds shall be a charge upon and payable from properties, or interest therein pledged, or the income therein gained from, or both. The holders of the revenue bonds shall never have the right to demand payment thereof out of monies raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which they were issued.

**Borrowing in Anticipation of Property Tax:** In any budget year, the Council may, by resolution, authorize the borrowing of money in anticipation of the collection of the property

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tax for the same year whether levied or to be levied. Notes may be issued and repayable no later than the end of the current fiscal year.

Certificates of Obligation: All certificates of obligation issued by the City shall be approved by ordinance and issued in accordance with the laws of the State of Texas.

Limited Tax Notes: All limited tax notes issued by the City shall be approved by ordinance and issued in accordance with the laws of the State of Texas.

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# NEW / DELETED / UNFUNDED PERSONNEL SCHEDULE

## FY 2016-2017 BUDGET

Department	New Positions	Newly Authorized	FTE <sup>1</sup>	Salary	Benefits	Total
<b><u>GENERAL FUND</u></b>						
Parks - Maintenance	Crew Leader	Y	1	\$ 32,962	\$ 14,002	\$ 46,964
Parks - Maintenance	Assistant Superintendent/Irrigatic	Y	0.5	\$ 16,229	\$ 6,723	\$ 22,952
Parks - Maintenance	Laborer	Y	2.5	\$ 54,212	\$ 23,944	\$ 78,156
Parks - Maintenance	Mechanic	Y	0.5	\$ 14,049	\$ 1,409	\$ 15,458
Library	Library Assistant	Y	1	\$ 24,621	\$ 11,004	\$ 35,625
<b>Total General Fund</b>			<b>5.5</b>	<b>\$ 142,073</b>	<b>\$ 57,082</b>	<b>\$ 199,155</b>

<b><u>WATER &amp; SEWER FUND</u></b>						
Public Works	Administrative Assistant	Y	1	\$ 25,231	\$ 11,185	\$ 36,416
Water Distribution	Operator II	Y	1	\$ 25,792	\$ 11,892	\$ 37,684
<b>Total Water &amp; Sewer Fund</b>			<b>2</b>	<b>\$ 51,023</b>	<b>\$ 23,077</b>	<b>\$ 74,100</b>

<b><u>SOLID WASTE FUND</u></b>						
Solid Waste Transfer Station	Route Coordinator	Y	1	\$ 21,491	\$ 11,279	\$ 32,770
<b>Total Solid Waste Fund</b>			<b>1</b>	<b>\$ 21,491</b>	<b>\$ 11,279</b>	<b>\$ 32,770</b>

<b><u>DRAINAGE FUND</u></b>						
Drainage Utility	Administrative Assistant	Y	1	\$ 36,974	\$ 13,576	\$ 50,550
<b>Total Drainage Fund</b>			<b>1</b>	<b>\$ 36,974</b>	<b>\$ 13,576</b>	<b>\$ 50,550</b>

Department	Deleted Positions	FTE <sup>1</sup>	Salary	Benefits	Total	
<b><u>GENERAL FUND</u></b>						
Municipal Court	Deputy Court Clerk I	N	-1	\$ (22,547)	\$ (9,591)	\$ (32,138)
Police-Admin Department	Police Deputy Chief	N	-1	\$ (84,641)	\$ (28,720)	\$ (113,361)
<b>Total General Fund</b>			<b>-2</b>	<b>\$ (107,188)</b>	<b>\$ (38,311)</b>	<b>\$ (145,499)</b>

<b><u>WATER &amp; SEWER FUND</u></b>						
Utility Administration	Utilities Supervisor	N	-1	\$ (44,579)	\$ (15,811)	\$ (60,390)
Utility Administration	Billing Technician	N	-1	\$ (32,941)	\$ (14,072)	\$ (47,013)
Utility Administration	Customer Service Representativ	N	-3	\$ (80,377)	\$ (35,169)	\$ (115,546)
Utility Administration	Meter Reader/Service Technicia	N	-4	\$ (92,078)	\$ (46,570)	\$ (138,648)
<b>Total Water &amp; Sewer Fund</b>			<b>-9</b>	<b>\$ (249,975)</b>	<b>\$ (111,622)</b>	<b>\$ (361,597)</b>

<b><u>GOLF COURSE FUND</u></b>						
Golf Course Maintenance	Superintendent	Y	-1	\$ (65,146)	\$ (21,404)	\$ (86,550)
Golf Course Maintenance	Assistant Superintendent/Irrigatic	Y	-0.5	\$ (16,229)	\$ (6,723)	\$ (22,952)
Golf Course Maintenance	Laborer	Y	-2.5	\$ (54,212)	\$ (23,944)	\$ (78,156)
Golf Course Maintenance	Mechanic	Y	-0.5	\$ (14,049)	\$ (1,409)	\$ (15,458)
<b>Total Golf Course Fund</b>			<b>-4.5</b>	<b>\$ (149,636)</b>	<b>\$ (53,480)</b>	<b>\$ (203,116)</b>

Department	Reclassified Positions	Newly Authorized	FTE <sup>1</sup>	Salary	Benefits	Total
<b><u>GENERAL FUND</u></b>						
Human Resources	Human Resources Coordinator	Y	-1	\$ (33,025)	\$ (13,368)	\$ (46,393)
Human Resources	Human Resources Generalist	Y	1	\$ 35,125	\$ 13,807	\$ 48,932
Police - Services	Senior Records Clerk	Y	-1	\$ (25,693)	\$ (11,728)	\$ (37,421)
Police - Services	Records Supervisor	Y	1	\$ 32,962	\$ 12,695	\$ 45,657
Parks - Maintenance	Parks Supervisor	Y	-1	\$ (40,041)	\$ (15,502)	\$ (55,543)
Parks - Maintenance	Parks Superintendent	Y	1	\$ 48,318	\$ 17,384	\$ 65,702

Note: Benefits include FICA, Medicare, Retirement, and Employee Insurance. Part-time benefits include FICA Medicare.

<sup>1</sup>FTE - Full-Time Equivalent

## NEW / DELETED / UNFUNDED PERSONNEL SCHEDULE

### FY 2016-2017 BUDGET

Parks - Maintenance	Light Equipment Operator	Y	-1	\$ (21,995)	\$ (10,925)	\$ (32,920)
Parks - Maintenance	Crew Leader	Y	1	\$ 32,962	\$ 14,133	\$ 47,095
<b>Total General Fund</b>			<b>0</b>	<b>\$ 28,613</b>	<b>\$ 6,496</b>	<b>\$ 35,109</b>

Department	Unfunded Positions	Newly Authorized	FTE <sup>1</sup>	Salary	Benefits	Total
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All unfunded positions are located in the Appendix in the 2017-2021 Personnel Improvement Plan.

<b>TOTAL ALL FUNDS</b>	<b>Net Cost/(Savings)</b>		<b>-6</b>	<b>\$ (226,625)</b>	<b>\$ (91,903)</b>	<b>\$ (318,528)</b>
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Note: Benefits include FICA, Medicare, Retirement, and Employee Insurance. Part-time benefits include FICA Medicare.

<sup>1</sup>FTE - Full-Time Equivalent

# RECAP OF FUNDED NEW REQUESTS

## FISCAL YEAR 2016-2017

FUND/DEPT-DIVISION	DESCRIPTION	COST
<b><u>GENERAL FUND</u></b>		
Human Resources	Reclassify HR Coordinator to an HR Generalist	2,539
	Risk Manager cell phone allowance	360
	Incode analytics	938
	Salary compensation study - Public Safety	15,000
Police-Admin	Market stabilization increase	4,960
	Best practices onsite fee	1,500
	Routers for phone system	15,836
Police-Services	Market stabilization increase	160,855
	Cell phone allowances for OCU	1,920
	Physical agility equipment for testing	2,820
	Duty holster and duty light	16,390
Fire-Admin	Market stabilization increase	2,495
	Internation Assoc. of Fire Chief dues	150
Fire-Operations	Best practices accreditation	1,200
	Market stabilization increase	111,937
	Hydrant ID tags & wall lockers	6,928
	Conex storage boxes, uniform closet, bunker gear storage bags & wildland hose and equipment	14,075
	Thermal imager units	12,572
	Vehicle graphics replacement	6,500
	AED defibrillation replacement pads	1,575
	Badges, ribbons, and station boots	15,875
Fire-Training	TEEX Leadership Symposium; Texas Fire Chief's Academy; 0305 AHIMT Class; SCBA Technician Class; TFCA Executive Conference; SCBA Technician Course; Fire Investigator Course; Peace Officer Academy	14,045
	Market stabilization increase	2,495
	Replacement firearms and respiratory protection device	5,016
	Body armor	2,000
	Library Assistant	35,623
Library	Recaulking windows	7,000
	Mango language service and e-book services	5,000
	Library collection services	3,500
Street	Fuel transfer tank and pump	2,000
	Holiday decorations	2,850
Non-Departmental	Assistance to Firefighters grant match	20,000
	Prevention & Safety grant match	15,000
<b>GENERAL FUND TOTAL</b>		<b><u>\$ 510,954</u></b>
<b><u>WATER AND SEWER FUND</u></b>		
Public Works Admin	Administrative Assistant	\$ 70,142
Water Distribution	Operator II	37,684
	Storage tank mixer	30,000
Sewer	Lift station dialers	15,000
<b>WATER AND SEWER FUND TOTAL</b>		<b><u>\$ 152,826</u></b>

# RECAP OF FUNDED NEW REQUESTS

## FISCAL YEAR 2016-2017

FUND/DEPT-DIVISION	DESCRIPTION	COST
<b><u>SOLID WASTE FUND</u></b>		
Disposal Transfer Station	Route Coordinator	\$ 32,770
<b>SOLID WASTE FUND TOTAL</b>		<b><u>\$ 32,770</u></b>
<b><u>DRAINAGE FUND</u></b>		
Drainage	High pressure washer	\$ 2,500
<b>DRAINAGE FUND TOTAL</b>		<b><u>\$ 2,500</u></b>
<b>TOTAL PROPOSED NEW REQUESTS IN CITY OPERATING FUNDS</b>		<b><u><u>\$ 699,050</u></u></b>

<b><u>RECAP OF NEW REQUESTS IN CITY OPERATING FUNDS:</u></b>	
GENERAL FUND TOTAL	\$ 510,954
WATER AND SEWER FUND TOTAL	\$ 152,826
SOLID WASTE FUND TOTAL	\$ 32,770
DRAINAGE FUND TOTAL	\$ 2,500
<b>TOTAL ALL OPERATING FUNDS</b>	<b><u><u>\$ 699,050</u></u></b>

# RECAP OF UNFUNDED UNMET NEEDS REQUESTED BY CITY DEPARTMENTS

## FISCAL YEAR 2016-2017

FUND/DEPT-DIVISION	DESCRIPTION	COST
<b><u>GENERAL FUND</u></b>		
Information Systems	IS Specialist I	46,071
Animal Control	Convert Kennel Assistant to full-time	20,154
	Cell phone allowance for officers	1,440
Fire-Training	Training courses	8,860
Parks & Recreation-Maintenance	Light Equipment Operator	32,808
Code & Health Compliance	Convert Administrative Assistant to full-time	22,247
<b>GENERAL FUND TOTAL</b>		<b>\$ 131,580</b>
<b><u>GOLF COURSE FUND</u></b>		
Operations	Part-time Clerk/Golf Shop Assistant	\$ 10,669
Maintenance	Part-time Laborer	10,669
<b>GOLF COURSE FUND TOTAL</b>		<b>\$ 21,338</b>
<b>TOTAL UNFUNDED REQUESTS IN CITY OPERATING FUNDS</b>		<b>\$ 152,918</b>

<b><u>RECAP OF UNFUNDED UNMET NEEDS IN CITY OPERATING FUNDS:</u></b>	
GENERAL FUND TOTAL	\$ 131,580
GOLF COURSE FUND TOTAL	\$ 21,338
<b>TOTAL ALL OPERATING FUNDS</b>	<b>\$ 152,918</b>

# RECAP OF NEW REQUESTS AND CAPITAL OUTLAY PLAN REQUESTS PROPOSED IN THE 2017 DEBT ISSUE

## FISCAL YEAR 2016-2017

FUND/DEPT-DIVISION	DESCRIPTION	COST
<b><u>TAX SUPPORTED</u></b>		
Police	Patrol car (6)	\$ 246,000
Police	Other equipment	12,180
Police	Other electronics (3)	175,100
Animal Control	Light duty truck (2)	60,000
Animal Control	New animal kennel	75,000
Fire	Ambulance	110,000
Fire	Medium duty truck - brush truck	180,000
Fire	Personal protective equipment	63,600
Street	Trailer	30,000
Street	Light duty truck	39,000
Street	Heavy duty truck	145,000
Library	HVAC equipment (3)	15,000
Library	Interior renovation	30,000
Library	Roof replacement	250,000
Parks	Light duty truck	20,000
Parks	Small engine equipment (2)	81,500
Parks & Recreation	Improvements to park and recreation facilities	1,965,589
Code Compliance	Light duty truck	18,000
Building	Passenger car	18,000
Information Systems	Desktop computers	75,000
<b>TAX SUPPORTED TOTAL</b>		<b>\$ 3,608,969</b>
<b><u>WATER &amp; SEWER FUND</u></b>		
Public Works Admin	Passanger car	\$ 18,000
Water Distribution	Equipment - Light (2)	37,000
Water Distribution	Light duty truck (2)	85,000
Water Distribution	Killeen/Cove 20" transmission line reloaction	3,000,000
Wastewater	Light duty truck	25,000
Wastewater-Northeast	UV disinfection system	50,000
Wastewater-Northwest	Equipment - Light	25,000
Wastewater-South	Light duty truck	20,000
Wastewater-South	Equipment - Light	25,000
Sewer	City Park sewer line replacement	566,740
<b>WATER &amp; SEWER FUND TOTAL</b>		<b>\$ 3,851,740</b>
<b><u>SOLID WASTE FUND</u></b>		
Residential	Garbage truck	\$ 180,000
Commercial	Garbage truck	250,000
Brush	Medium duty truck	150,000
<b>SOLID WASTE FUND TOTAL</b>		<b>\$ 580,000</b>
<b><u>GOLF COURSE FUND</u></b>		
Operations	Equipment - Light	\$ 5,000
Maintenance	Small engine equipment (3)	43,700
Maintenance	Other equipment	13,000
Maintenance	Improvements to Golf Course facilities	120,750
<b>GOLF COURSE FUND TOTAL</b>		<b>\$ 182,450</b>

# RECAP OF NEW REQUESTS AND CAPITAL OUTLAY PLAN REQUESTS PROPOSED IN THE 2017 DEBT ISSUE

## FISCAL YEAR 2016-2017

FUND/DEPT-DIVISION	DESCRIPTION	COST
<b><u>COURT TECHNOLOGY FUND</u></b>		
Municipal Court	Desktop computers	\$ 10,000
Municipal Court	Other electronics	15,200
<b>COURT TECHNOLOGY FUND TOTAL</b>		<b>\$ 25,200</b>
		<b>BOND ISSUES COSTS \$ 166,650</b>
<b>TOTAL PROPOSED 2017 DEBT ISSUE</b>		<b>\$ 8,415,009</b>

<b>RECAP OF NEW REQUESTS AND CAPITAL OUTLAY PLAN REQUESTS PROPOSED IN THE 2017 DEBT ISSUE:</b>		
	TAX SUPPORTED TOTAL	\$ 3,608,969
	WATER & SEWER FUND TOTAL	\$ 3,851,740
	SOLID WASTE FUND TOTAL	\$ 580,000
	GOLF COURSE FUND TOTAL	\$ 182,450
	COURT TECHNOLOGY FUND TOTAL	\$ 25,200
	BOND ISSUES COSTS	\$ 166,650
	<b>TOTAL PROPOSED 2016 DEBT ISSUE</b>	<b>\$ 8,415,009</b>

\* Debt issue will require future governing body action planned for after May 2017 prior to funding of requests.

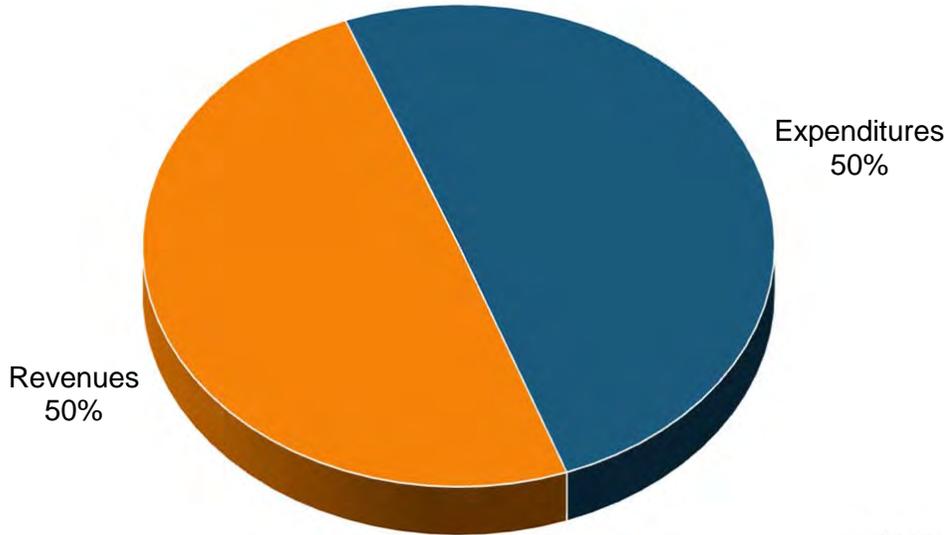
**City of Copperas Cove, Texas**  
**Proposed Budget Summary for all Funds**  
**Fiscal Year 2016-2017**

Fund	Estimated Beginning Balance	Revenues	Total Resources Available	Total Operating Expenses/ Expenditures	Total Other Expenses/ Expenditures	Estimated Ending Balance	Ideal Fund Balance	Over/(Under) Ideal Fund Balance
<b>Operating Funds</b>								
General Fund	\$ 4,999,468	\$ 15,500,660	\$ 20,500,128	\$ 16,028,019	\$ 391,786	\$ 4,080,323	\$ 4,007,005	\$ 73,318
Water & Sewer Fund	2,814,427	11,872,814	14,687,241	7,849,882	3,901,554	\$ 2,935,805	1,962,471	973,334
Solid Waste Fund	2,520,407	4,112,285	6,632,692	3,419,503	273,413	\$ 2,939,776	854,876	2,084,900
Golf Course Fund	(1,441,158)	355,946	(1,085,212)	308,041	22,314	\$ (1,415,567)	77,010	(1,492,577)
<b>Total Operating Funds</b>	<b>\$ 8,893,144</b>	<b>\$ 31,841,705</b>	<b>\$ 40,734,849</b>	<b>\$ 27,605,445</b>	<b>\$ 4,589,067</b>	<b>\$ 8,540,337</b>	<b>\$ 6,901,362</b>	<b>\$ 1,638,975</b>
<b>Other Funds*</b>								
Drainage Utility Fund	\$ 681,371	\$ 943,052	\$ 1,624,423	\$ 527,837	\$ 99,672	\$ 996,914		
Interest & Sinking Fund	508,646	3,298,174	3,806,820	3,681,268	-	\$ 125,552		
Hotel Occupancy Tax Fund	65,003	154,140	219,143	191,900	-	27,243		
Animal Shelter Fund	-	-	-	-	-	\$ -		
PEG Fee Fund	127,611	57,000	184,611	57,000	-	\$ 127,611		
Municipal Court Efficiency Fund	11,657	1,406	13,063	6,124	-	\$ 6,939		
Municipal Court Technology Fund	210	11,117	11,327	10,796	-	\$ 531		
Municipal Court Security Fund	15,563	12,146	27,709	27,477	-	\$ 232		
Miscellaneous Other Funds	77,133	168,540	245,673	229,904	-	\$ 15,769		
<b>Total Other Funds</b>	<b>\$ 1,487,194</b>	<b>\$ 4,645,575</b>	<b>\$ 6,132,769</b>	<b>\$ 4,732,306</b>	<b>\$ 99,672</b>	<b>\$ 1,300,791</b>		
<b>Total Funds</b>	<b>\$ 10,380,338</b>	<b>\$ 36,487,280</b>	<b>\$ 46,867,618</b>	<b>\$ 32,337,751</b>	<b>\$ 4,688,739</b>	<b>\$ 9,841,128</b>		

\* Ideal fund balances do not apply.

**City of Copperas Cove, Texas  
Summary for All Funds  
FY 2016-2017 Proposed Budget**

Operating Funds

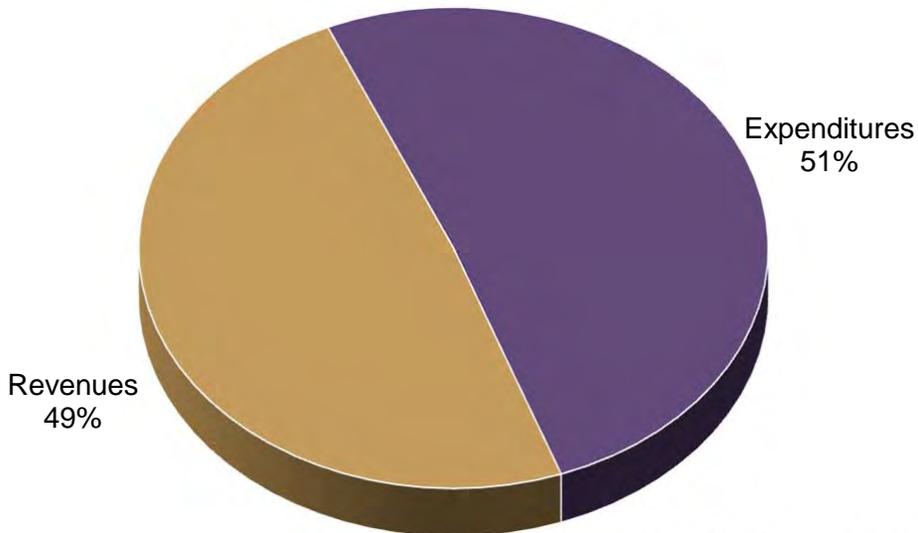


**Total Operating Funds:**

Revenues	\$	31,841,705
Expenditures	\$	32,194,512

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Other and Capital Project Funds

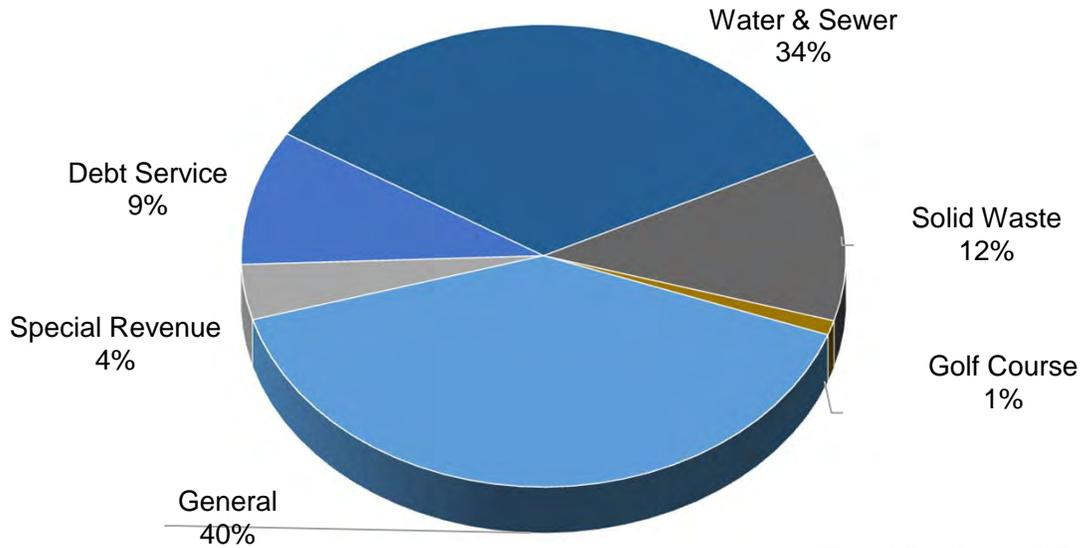


**Total Other and Capital Project Funds:**

Revenues	\$	4,645,575
Expenditures	\$	4,831,978

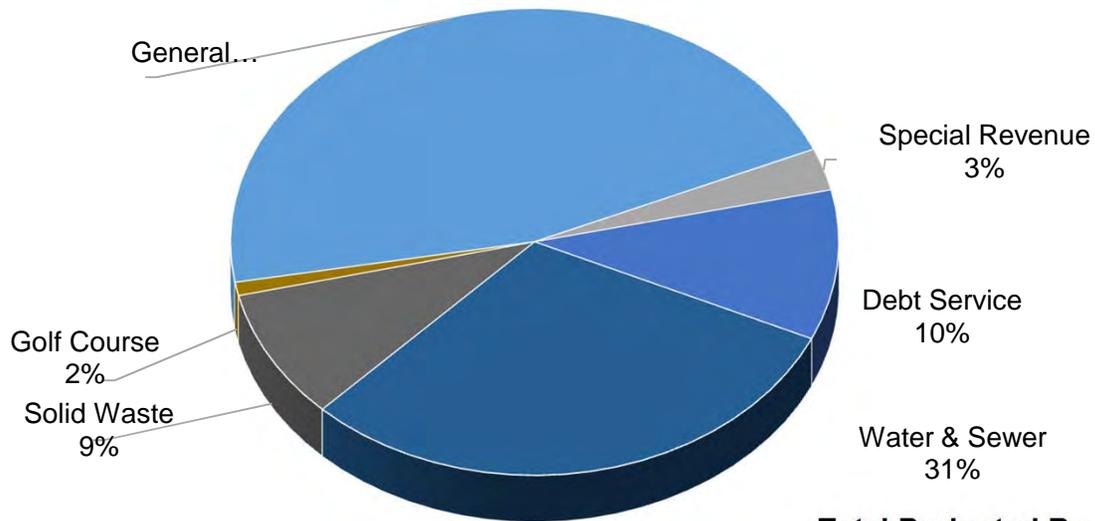
**City of Copperas Cove, Texas  
 FY 2016 Proposed Budget  
 Combined Schedule of Revenues, Expenditures and  
 Changes in Fund Balance**

**Total Budgeted Revenues**



**Total Budgeted Revenues  
 \$34,934,410**

**Total Budgeted Expenditures/Expenses**



**Total Budgeted Expenditures  
 \$35,474,170**



**City of Copperas Cove, Texas**  
**Combined Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance-All Fund Types**  
**Fiscal Year 2016-2017**

(With Comparative Totals for the Years Ended September 30, 2015 and 2016)

	General	Special Revenue	Debt Service	Water & Sewer
<b>REVENUES</b>				
Taxes	\$ 11,285,310	\$ 167,200	\$ 3,165,974	\$ -
Permits & Licenses	223,030	-	-	-
Charges for Services	1,250,070	939,552	-	11,448,388
Fines	570,536	-	-	-
Fees	-	-	-	327,000
Miscellaneous	639,894	240,099	132,200	76,926
<b>Total Revenues</b>	<b><u>13,968,840</u></b>	<b><u>1,346,851</u></b>	<b><u>3,298,174</u></b>	<b><u>11,852,314</u></b>
<b>EXPENDITURES</b>				
Current:				
Public Safety	9,873,570	228,320	-	-
City Administration	2,075,497	-	-	-
Public Works	961,228	411,883	-	4,542,681
Parks and Recreation Services	1,841,052	209,239	-	-
Development Services	852,510	-	-	-
Non-Departmental	815,948	75,844	10,000	2,397,451
Debt service:				
Principal retirement	-	104,800	2,562,722	2,750,478
Interest and fiscal charges	-	5,264	1,108,546	1,121,076
Bond issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<b><u>16,419,805</u></b>	<b><u>1,035,350</u></b>	<b><u>3,681,268</u></b>	<b><u>10,811,686</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b><u>(2,450,965)</u></b>	<b><u>311,501</u></b>	<b><u>(383,094)</u></b>	<b><u>1,040,628</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	1,531,820	-	-	20,500
Operating transfers (out)	-	(115,360)	-	(939,750)
Proceeds from bond issue	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>1,531,820</u></b>	<b><u>(115,360)</u></b>	<b><u>-</u></b>	<b><u>(919,250)</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b><u>(919,145)</u></b>	<b><u>196,141</u></b>	<b><u>(383,094)</u></b>	<b><u>121,378</u></b>
<b>FUND BALANCES BEGINNING OF YEAR</b>	<b><u>4,999,468</u></b>	<b><u>978,548</u></b>	<b><u>508,646</u></b>	<b><u>2,814,427</u></b>
<b>FUND BALANCES END OF YEAR</b>	<b><u>\$ 4,080,323</u></b>	<b><u>\$ 1,174,689</u></b>	<b><u>\$ 125,552</u></b>	<b><u>\$ 2,935,805</u></b>

**City of Copperas Cove, Texas**  
**Combined Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance-All Fund Types**  
**Fiscal Year 2016-2017**

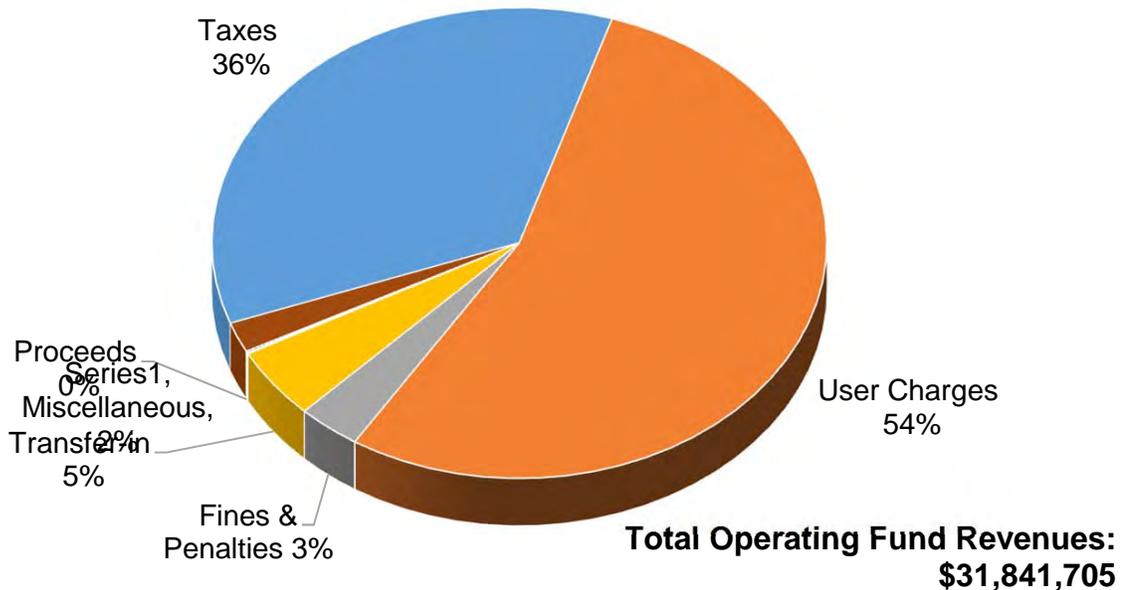
(With Comparative Totals for the Years Ended September 30, 2015 and 2016)

	Solid Waste	Golf Course	Total Proposed Budget	Projected Budget 2015-2016	Actual 2014-2015
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ 14,618,484	\$ 14,459,304	\$ 14,395,067
Permits & Licenses	-	-	\$ 223,030	\$ 228,240	\$ 261,116
Charges for Services	3,945,970	355,946	\$ 17,939,926	\$ 17,797,826	\$ 17,033,423
Fines	-	-	\$ 570,536	\$ 562,305	\$ 545,032
Fees	162,000	-	\$ 489,000	\$ 488,088	\$ 460,544
Miscellaneous	4,315	-	\$ 1,093,434	\$ 1,247,924	1,405,326
<b>Total Revenues</b>	<b><u>4,112,285</u></b>	<b><u>355,946</u></b>	<b><u>34,934,410</u></b>	<b><u>34,783,687</u></b>	<b><u>34,100,508</u></b>
<b>EXPENDITURES</b>					
Current:			-	-	-
Public Safety	-	-	10,101,890	9,560,503	8,893,744
City Administration	-	-	2,075,497	1,939,339	1,895,993
Public Works	2,817,328	-	8,733,120	12,984,708	10,792,890
Parks and Recreation Services	-	308,041	2,358,332	2,332,886	2,110,428
Development Services	-	-	852,510	732,756	534,300
Non-Departmental	104,965	-	3,404,208	840,143	620,034
Debt service:					
Principal retirement	237,000	15,000	5,670,000	6,185,000	17,886,800
Interest and fiscal charges	36,413	7,314	2,278,613	2,262,103	2,633,598
Bond issuance Costs	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>3,195,706</u></b>	<b><u>330,355</u></b>	<b><u>35,474,170</u></b>	<b><u>36,837,438</u></b>	<b><u>45,367,787</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b><u>916,579</u></b>	<b><u>25,591</u></b>	<b><u>(539,760)</u></b>	<b><u>(2,053,751)</u></b>	<b><u>(11,267,279)</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	-	-	1,552,320	\$ 1,495,250	\$ 1,424,000
Operating transfers (out)	(497,210)	-	(1,552,320)	(1,495,251)	(1,424,000)
Proceeds from bond issue	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>(497,210)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(1)</u></b>	<b><u>-</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b><u>419,369</u></b>	<b><u>25,591</u></b>	<b><u>(539,760)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>FUND BALANCES BEGINNING OF YEAR</b>	<b><u>2,520,407</u></b>	<b><u>(1,441,158)</u></b>	<b><u>10,380,338</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>FUND BALANCES END OF YEAR</b>	<b><u>\$ 2,939,776</u></b>	<b><u>\$ (1,415,567)</u></b>	<b><u>\$ 9,840,578</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

**City of Copperas Cove, Texas**  
**Consolidated Schedule of Receipts of all Funds by Source**  
**Fiscal Year 2016-2017**

Fund	Taxes	User Charges	Fines & Penalties	Transfer-in
<b>Operating Funds</b>				
General Fund	\$ 11,285,310	\$ 1,473,100	\$ 570,536	\$ 1,531,820
Water & Sewer Fund	-	11,448,388	327,000	20,500
Solid Waste Fund	-	3,945,970	162,000	-
Golf Course Fund	-	355,946	-	-
<b>Total Operating Funds</b>	<b>\$ 11,285,310</b>	<b>\$ 17,223,404</b>	<b>\$ 1,059,536</b>	<b>\$ 1,552,320</b>
<b>Other Funds</b>				
Drainage Utility Fund	\$ -	\$ 939,552	-	-
Interest & Sinking Fund	3,165,974	-	-	-
Library Gifts & Mem. Fund	-	-	-	-
Hotel Occupancy Tax Fund	167,200	-	-	-
Animal Shelter Fund	-	-	-	-
PEG Fee Fund	-	-	-	-
Municipal Court Efficiency Fund	-	-	-	-
Municipal Court Technology Fund	-	-	-	-
Municipal Court Security Fund	-	-	-	-
Miscellaneous Other Funds	-	-	-	-
<b>Total Other Funds</b>	<b>\$ 3,333,174</b>	<b>\$ 939,552</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Funds</b>	<b>\$ 14,618,484</b>	<b>\$ 18,162,956</b>	<b>\$ 1,059,536</b>	<b>\$ 1,552,320</b>

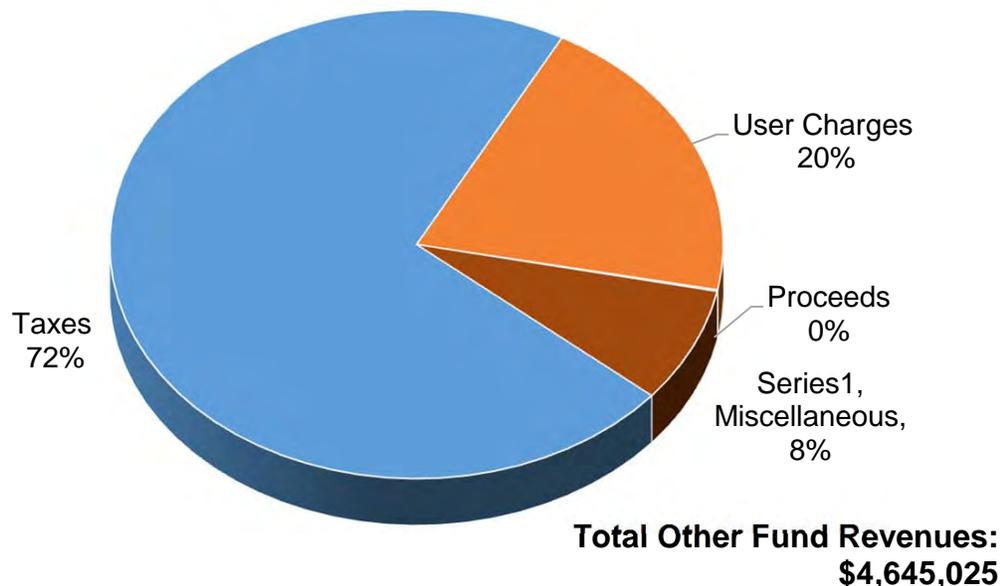
**Fiscal Year 2016-2017**  
**Total Operating Funds**



**City of Copperas Cove, Texas**  
**Consolidated Schedule of Receipts of all Funds by Source**  
**Fiscal Year 2016-2017**

Fund	Interest Revenue	Proceeds	Miscellaneous	Total
<b>Operating Funds</b>				
General Fund	\$ 16,015	\$ 27,000	\$ 596,879	\$ 15,500,660
Water & Sewer Fund	\$ 7,800	\$ 7,000	62,126	11,872,814
Solid Waste Fund	\$ 3,060	\$ 1,200	55	4,112,285
Golf Course Fund	\$ -	\$ -	-	355,946
<b>Total Operating Funds</b>	<b>\$ 26,875</b>	<b>\$ 35,200</b>	<b>\$ 659,060</b>	<b>\$ 31,841,705</b>
<b>Other Funds</b>				
Drainage Utility Fund	\$ 2,500	\$ 1,000	-	\$ 943,052
Interest & Sinking Fund	1,200		131,000	3,298,174
Library Gifts & Mem. Fund				-
Hotel Occupancy Tax Fund	80			167,280
Animal Shelter Fund				-
PEG Fee Fund			57,000	57,000
Municipal Court Efficiency Fun	6		1,400	1,406
Municipal Court Technology Fu	7		11,110	11,117
Municipal Court Security Fund	26		12,120	12,146
Miscellaneous Other Funds			154,850	154,850
<b>Total Other Funds</b>	<b>\$ 3,819</b>	<b>\$ 1,000</b>	<b>\$ 367,480</b>	<b>\$ 4,645,025</b>
<b>Total Funds</b>	<b>\$ 30,694</b>	<b>\$ 36,200</b>	<b>\$ 1,026,540</b>	<b>\$ 36,486,730</b>

**Fiscal Year 2016-2017**  
**Total Other Funds**



**City of Copperas Cove, Texas**  
**Consolidated Schedule of Expenditures/**  
**Expenses of all Funds by Object Class**  
**Fiscal Year 2016-2017**

Fund	Personnel Costs	Supplies & Materials	Maintenance & Repair	Contractual Services
<b>Operating Funds</b>				
General Fund	\$ 12,618,713	\$ 644,329	\$ 540,990	\$ 1,793,267
Water & Sewer Fund	1,848,169	192,168	310,447	2,208,555
Solid Waste Fund	1,101,594	226,163	120,370	73,003
Golf Course Fund	61,248	61,919	66,168	84,706
<b>Total Operating Funds</b>	<b>\$ 15,629,724</b>	<b>\$ 1,124,579</b>	<b>\$ 1,037,975</b>	<b>\$ 4,159,531</b>
<b>Other Funds</b>				
Drainage Utility Fund	\$ 303,026	\$ 30,722	\$ 23,072	\$ 55,507
Interest & Sinking Fund	-	-	-	10,000
Library Gifts & Memorials Fund	-	-	-	-
Hotel Occupancy Tax Fund	-	1,900	-	20,000
Animal Shelter Fund	-	-	-	-
PEG Fees Fund	-	-	-	57,000
Municipal Court Efficiency Fund	-	1,161	-	4,963
Municipal Court Technology Fund	-	404	-	-
Municipal Court Security Fund	27,477	-	-	-
Miscellaneous Other Funds	35,000	50,042	1,000	22,382
<b>Total Other Funds</b>	<b>\$ 365,503</b>	<b>\$ 84,229</b>	<b>\$ 24,072</b>	<b>\$ 169,852</b>
<b>Total Funds</b>	<b>\$ 15,995,227</b>	<b>\$ 1,208,808</b>	<b>\$ 1,062,047</b>	<b>\$ 4,329,383</b>

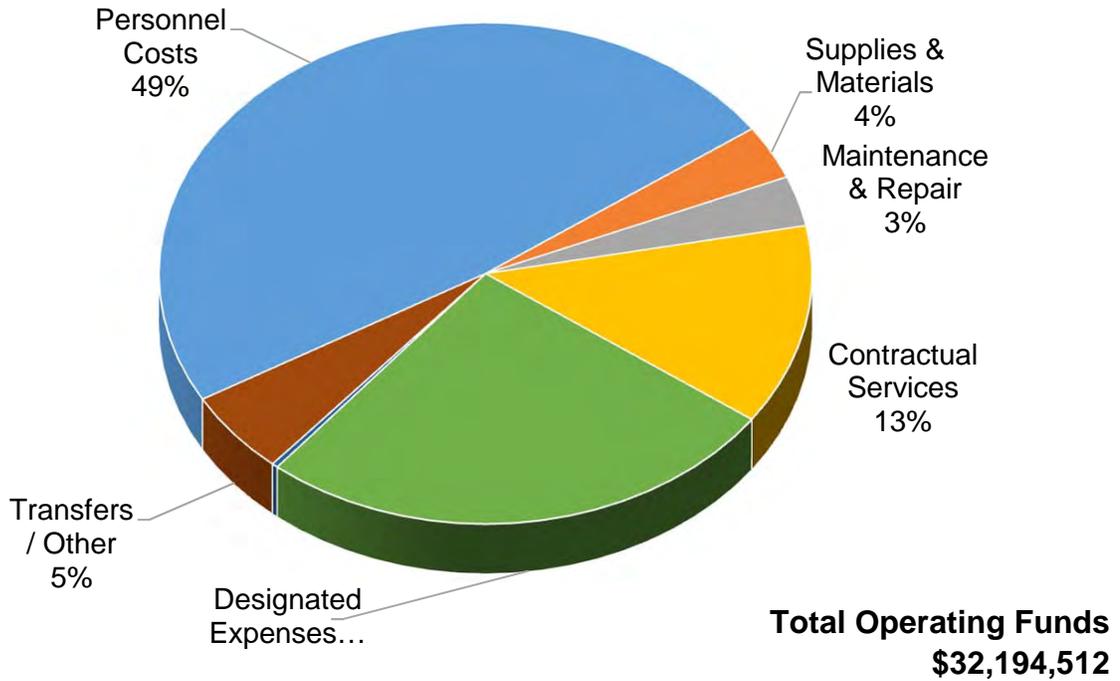
**City of Copperas Cove, Texas**  
**Consolidated Schedule of Expenditures/**  
**Expenses of all Funds by Object Class**  
**Fiscal Year 2016-2017**

	Designated Expenses <sup>(a)</sup>	Capital Outlay & Improvements	Transfers / Other	Total
<b>Operating Funds</b>				
General Fund	\$ 465,720	\$ 66,786	\$ 290,000	\$ 16,419,805
Water & Sewer Fund	6,222,347	30,000	939,750	11,751,436
Solid Waste Fund	1,674,576	-	497,210	3,692,916
Golf Course Fund	56,314	-	-	330,355
<b>Total Operating Funds</b>	<b>\$ 8,418,957</b>	<b>\$ 96,786</b>	<b>\$ 1,726,960</b>	<b>\$ 32,194,512</b>
<b>Other Funds</b>				
Drainage Utility Fund	\$ 99,822	\$ -	\$ 115,360	\$ 627,509
Interest & Sinking Fund	3,671,268	-	-	\$ 3,681,268
Library Gifts & Memorials Fund	-	-	-	\$ -
Hotel Occupancy Tax Fund	170,000	-	-	\$ 191,900
Animal Shelter Fund	-	-	-	\$ -
PEG Fees Fund	-	-	-	\$ 57,000
Municipal Court Efficiency Fund	-	-	-	\$ 6,124
Municipal Court Technology Fund	10,392	-	-	\$ 10,796
Municipal Court Security Fund	-	-	-	\$ 27,477
Miscellaneous Other Funds	29,936	91,544	-	\$ 229,904
<b>Total Other Funds</b>	<b>\$ 3,981,418</b>	<b>\$ 91,544</b>	<b>\$ 115,360</b>	<b>\$ 4,831,978</b>
<b>Total Funds</b>	<b>\$ 12,400,375</b>	<b>\$ 188,330</b>	<b>\$ 1,842,320</b>	<b>\$ 37,026,490</b>

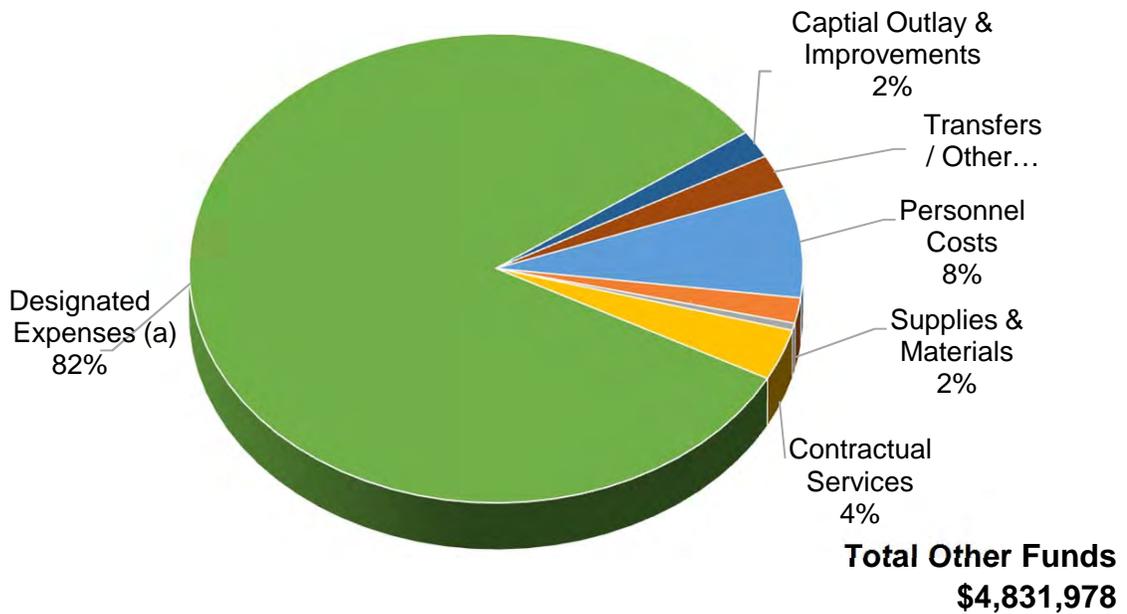
(a) Includes Debt Service Payments and Other Non-Departmental Expenditures/Expenses.

**City of Copperas Cove, Texas  
Consolidated Schedule of Expenditures/  
Expenses of all Funds by Object Class  
Fiscal Year 2016-2017**

**Total Operating Funds**



**Total Other Funds**



**City of Copperas Cove, Texas**  
**FY 2016-2017 Ad Valorem Taxes Analysis**  
**Estimated Revenue and Proposed Distribution of Collections**

**Certified Property Values**

Freeze Adjusted Taxable Assessec	\$1,165,685,181
Proposed Tax Rate of \$100 Valuation	<u>0.797908</u>
Non-Freeze Tax Levy	9,301,095
Freeze Tax Levy	<u>735,501</u>
Total Tax Levy	10,036,596
Estimated Percent of Collections	<u>99%</u>
Estimated Funds from Tax Levy	\$9,936,230

**Proposed Distribution of All Tax Collections**

	% of Total	Tax Rate	Collections
General Fund (Maintenance & Op)	68.43%	0.546000	6,799,256
Interest & Sinking	31.57%	0.251908	3,136,974
Total	<u>100.00%</u>	<u>0.797908</u>	<u>9,936,230</u>

**Comparison of Previous Years Tax Rates**

	Fiscal Years				
	2012-13	2013-14	2014-15	2015-16	2016-17
General Fund	0.544800	0.568800	0.524400	0.478759	0.546000
Interest & Sinking	0.219100	0.191200	0.253000	0.319149	0.251908
Total	<u>0.763900</u>	<u>0.760000</u>	<u>0.777400</u>	<u>0.797908</u>	<u>0.797908</u>

**Property Value Analysis**

Tax Year	Assessed Value	Percentage Increase	Amount Collected	Percentage Collected
1992	\$367,262,172	1.15%	\$2,724,254	98.11%
1993	\$396,852,652	8.06%	\$2,964,341	98.94%
1994	\$423,799,207	6.79%	\$3,178,888	99.35%
1995	\$472,928,469	11.59%	\$3,537,442	99.07%
1996	\$546,764,501	15.61%	\$3,811,739	99.68%
1997	\$565,699,472	3.46%	\$3,967,828	99.49%
1998	\$578,775,314	2.31%	\$4,050,984	99.28%
1999	\$592,338,964	2.34%	\$4,149,031	99.35%
2000	\$609,313,400	2.87%	\$4,494,472	99.16%
2001	\$642,285,232	5.41%	\$4,673,658	98.66%
2002	\$670,544,556	4.40%	\$4,955,417	99.20%
2003	\$683,946,827	2.00%	\$5,260,214	99.24%
2004	\$716,954,411	4.83%	\$5,490,827	98.82%
2005	\$778,807,966	8.63%	\$5,972,044	98.94%
2006	\$919,785,031	18.10%	\$6,738,114	99.00%
2007	\$1,035,057,214	12.53%	\$7,607,685	99.32%
2008	\$1,138,536,871	10.00%	\$8,331,105	98.88%
2009	\$1,136,914,737	-0.14%	\$8,467,715	99.33%
2010	\$1,067,456,541	-6.11%	\$8,450,978	98.47%
2011	\$1,084,647,856	1.61%	\$8,721,837	98.22%
2012	\$1,100,135,239	1.43%	\$8,874,580	98.91%
2013	\$1,130,792,202	2.79%	\$9,310,584	98.10%
2014	\$1,154,743,980	2.12%	\$9,727,297	98.73%
2015	\$1,155,050,460	0.03%	\$9,753,912	97.94%
2016	\$1,165,685,181	0.92%	\$0	0.00%

**ORDINANCE NO. 2016-XX**

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR OPERATING THE MUNICIPAL GOVERNMENT OF THE CITY OF COPPERAS COVE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING ON SEPTEMBER 30, 2017; APPROPRIATING MONEY FOR THE VARIOUS FUNDS AND PURPOSES OF SUCH BUDGET INCLUDING APPROPRIATIONS OF MONEY TO PAY INTEREST AND PRINCIPAL SINKING FUND REQUIREMENTS ON ALL INDEBTEDNESS; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND ESTABLISHING AN EFFECTIVE DATE.**

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$76,386 (0.8%), AND OF THAT AMOUNT \$\_\_\_\_\_ IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

**WHEREAS,** a budget for operating the municipal government of City of Copperas Cove for the fiscal year October 1, 2016, to September 30, 2017, has been prepared by Andrea M. Gardner, City Manager, as Budget Officer for the City of Copperas Cove, Texas; and

**WHEREAS,** said budget has been submitted to the City Council by the City Manager along with her budget message, in accordance with the City Charter; and

**WHEREAS,** public notice of a public hearing upon this budget has been duly and legally made as required by City Charter and law; and

**WHEREAS,** said public hearing on the Proposed Budget has been held; and

**WHEREAS,** the City Manager's Proposed Budget has been amended in accordance with the City Charter; and

**WHEREAS,** a public hearing has been had upon said amendments to the Proposed Budget and, after full and final consideration of proposed expenditures, revenues, financial condition, and comparative expenditures as presented, it is the consensus of opinion that the

budget as considered and amended at said hearings should be approved and adopted.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COPPERAS COVE:**

**SECTION 1.**

That the City Council of the City of Copperas Cove ratifies, approves and adopts the budget as finally considered for the fiscal year of October 1, 2016, to September 30, 2017, a copy of which shall be filed with the office of the City Secretary and with the Coryell County Clerk, Bell County Clerk and Lampasas County Clerk and which is incorporated herein for all intents and purposes.

**SECTION 2.**

That the appropriations for the 2016-2017 fiscal year for the different administrative units and purposes of the City of Copperas Cove, Texas be fixed and determined for said fiscal year in accordance with the expenditures shown in said budget, and that the distribution and division of said appropriations be made in accordance with said budget including such amounts shown for providing for sinking funds for payment of the principal and interest and the retirement of the bonded debt of the City of Copperas Cove.

**SECTION 3.**

That should any part, portion, or section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining portions, parts, or sections or parts of section of this ordinance, which provisions shall be, remain and continue to be in full force and effect.

**SECTION 4.**

That all ordinances and appropriations for which provision has heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

**SECTION 5.**

That this ordinance shall take effect and be in full force and effect from and after its passage and approval according to law.

**PASSED, APPROVED AND ADOPTED** this 20th day of September, 2016, at a regular meeting of the City Council of the City of Copperas Cove, Texas, which meeting was held in compliance with the Open Meetings Act, *Tex. Gov't Code* 551.001, et.seq., at which meeting a quorum was present and voting.

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Frank Seffrood, Mayor

**ATTEST:**

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Mariela Altott, City Secretary

**APPROVED AS TO FORM:**

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Denton, Navarro, Rocha, Bernal,  
Hyde, & Zech P.C., City Attorney

**ORDINANCE NO. 2016-XX**

**AN ORDINANCE ADOPTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF COPPERAS COVE, TEXAS, FOR THE 2015 TAX YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF COPPERAS COVE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING ON SEPTEMBER 30, 2017; APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED INCLUDING PROVIDING A SINKING FUND FOR THE RETIREMENT OF THE BONDED DEBT OF THE CITY; AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS,** the Chief Appraiser of the Coryell County Tax Appraisal District has prepared and certified the appraisal roll of the City of Copperas Cove, Texas, said roll being that portion of the approved appraisal roll of the Coryell County Tax Appraisal District which lists property taxable by the City of Copperas Cove, Texas; and

**WHEREAS,** the Chief Appraiser of the Lampasas County Tax Appraisal District has prepared and certified the appraisal roll of the City of Copperas Cove, Texas, said roll being that portion of the approved appraisal roll of the Lampasas County Tax Appraisal District which lists property taxable by the City of Copperas Cove, Texas; and

**WHEREAS,** the Tax Assessor of Coryell and Lampasas Counties and the Tax Collector of Coryell County has performed the statutory calculations required by Section 26.04 of the Texas Property Tax Code, and has published the effective tax rate, the rollback tax rate, an explanation of how they were calculated, and has fulfilled all other requirements for publication as contained in Section 26.04(e) of the Texas Property Tax Code, in a manner designated to come to the attention of all residents of said City and has submitted said rates to the City Council of said City prior to the regular City Council meeting of September 6, 2016; and

**WHEREAS,** the City Council has complied with all applicable requirements of the Texas Property Tax Code prior to the setting of the tax rate for said City for 2016.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COPPERAS COVE:**

**SECTION 1.**

That the tax of the City of Copperas Cove, Texas for the tax year 2016 be, and is hereby, set at 79.7908 cents on each one hundred dollars (\$100) of the taxable value of real and personal property not exempt from taxation by the constitution and laws of this state situated within the corporate limits of said City.

**SECTION 2.**

That there is hereby levied for the tax year 2016 upon all real and personal property not exempt from taxation by the constitution and laws of this state situated within the corporate limits of said City, and there shall be collected for the use and support of the municipal government of the City of Copperas Cove, Texas, to provide sinking fund for the retirement of the bonded debt of said City and to provide for permanent improvements in said City, said tax; and said tax, so levied and collected, shall be apportioned to the specific purposes hereinafter set forth; to-wit:

- A. For the payment of current expenses and to be deposited in the general fund (for the purposes of maintenance and operations) 54.6000 cents on each one hundred dollars (\$100) of the taxable value of such property; and,
- B. To provide for sinking funds for the payment of the principal and interest and the retirement of the bonded debt, and the same shall become due as shall be necessary to pay the principal and interest of the current year as follows:

25.1908 cents per one hundred dollars (\$100) valuation.

**SECTION 3**

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 9.6% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY SEVENTY-SIX DOLLARS AND FIFTY-THREE CENTS (\$76.53).**

**SECTION 4.**

That the Coryell County Tax Assessor and Collector is hereby authorized to assess and collect the taxes of said City employing the above tax rate.

**SECTION 5.**

That the Director of Finance of said City shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended.

**SECTION 6.**

That monies collected pursuant to this Ordinance shall be expended as set forth in the City of Copperas Cove Annual Budget for FY 2016-2017.

**SECTION 7.**

That all monies collected which are not specifically appropriated shall be deposited in the general fund.

**SECTION 8.**

That this ordinance shall take effect and be in full force and effect from and after its passage and approval according to law.

**PASSED, APPROVED AND ADOPTED** this 20th day of September 2016, at a regular meeting of the City Council of the City of Copperas Cove, Texas, which meeting was held in compliance with the Open Meetings Act, *Tex. Gov't Code* 551.001, et.seq., at which meeting a quorum was present and voting.

\_\_\_\_\_  
Frank Seffrood, Mayor

**ATTEST:**

\_\_\_\_\_  
Mariela Altott, City Secretary

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Denton, Navarro, Rocha, Bernal,  
Hyde, & Zech P.C., City Attorney



# GENERAL FUND



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*

# GENERAL FUND

The primary operating fund of the City of Copperas Cove is the General Fund. The General Fund is used to account for all financial resources not restricted to special or specific projects and/or funds that are not required to be accounted for in a different fund. The use of this fund is outlined by the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 1300.104. The Governmental Accounting Standards Board *Codification*, Section 1300.106, prohibits the use of more than one general fund.

The General Fund's primary source of revenue is derived from tax levies. This includes ad valorem taxes, sales and use taxes, and franchise taxes. Other resources are derived from fines and fees, permits and licenses, and intergovernmental receipts. Expenditures of this fund are incurred from services provided to the citizenry. These services include, among other services, fire and police protection, parks and recreation facilities, code and health compliance, and infrastructure maintenance. In addition, the General Fund accounts for expenditures necessary for the administration of the municipality.



**City of Copperas Cove, Texas**  
**FY 2017 Proposed Budget**  
**General Fund**  
**Revenue & Expenditures Summary**

**OVERVIEW**

The General Fund provides the financing for all of the City of Copperas Cove's basic services except Water and Wastewater, Solid Waste, Golf Course and Drainage operations. The General Fund is comprised of five major functional areas, City Administration, Public Safety, Public Works, Development Services, Parks and Recreation Services, and Non-Departmental. Public Safety provides all emergency services to the citizens of Copperas Cove. City Administration includes departments such as City Council, City Manager, Finance, Budget, City Attorney, Human Resources and Information Systems. General Government departments usually are not revenue generating departments, but are considered to be vital functions to the City.

Property, sales and franchise taxes provide most of the revenue to the General Fund. Salaries and benefits paid to the employees of the City are among some of the General Fund expenditures.

<b>REVENUES</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Proposed</b>
Property Taxes	6,328,963	6,738,189	6,350,017	6,273,543	5,981,351	6,863,756
Sales Taxes	2,585,231	2,712,277	2,771,359	2,848,964	2,843,458	2,895,890
Franchise Fees	1,312,322	1,301,838	1,303,093	1,317,032	1,289,147	1,312,664
Other Taxes	157,213	176,011	232,801	236,376	208,013	213,000
Licenses & Permits	223,143	182,534	232,899	261,116	228,240	223,030
Charges for Services	1,277,899	1,248,071	1,189,806	1,215,017	1,258,270	1,250,070
Fines & Forfeitures	687,020	635,501	567,553	545,032	562,305	570,536
Miscellaneous	312,931	302,421	378,165	444,291	662,423	639,894
Transfers/Other	1,206,070	1,258,000	1,358,000	1,404,000	1,475,000	1,531,820
<b>TOTAL</b>	<b>14,090,791</b>	<b>14,554,842</b>	<b>14,383,693</b>	<b>14,545,371</b>	<b>14,508,207</b>	<b>15,500,660</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	10,733,722	10,907,478	11,231,074	11,079,721	11,473,605	12,618,713
Supplies & Materials	665,321	653,401	660,676	514,265	616,728	644,329
Maintenance & Repair	434,128	449,052	422,155	417,833	522,192	540,990
Contractual Services	1,427,730	1,480,338	1,575,987	1,377,730	1,676,463	1,793,267
Designated Expenses	585,686	631,046	737,933	377,053	441,301	465,720
Capital Outlay	31,068	71,570	90,637	90,670	155,155	66,786
Economic Development	-	-	93,625	182,965	201,792	290,000
<b>TOTAL</b>	<b>13,877,655</b>	<b>14,192,885</b>	<b>14,812,087</b>	<b>14,040,237</b>	<b>15,087,236</b>	<b>16,419,805</b>
Revenues Over/(Under)						
Expenditures	213,136	361,957	(428,394)	505,134	(579,029)	(919,145)
<b>TOTAL</b>	<b>14,090,791</b>	<b>14,554,842</b>	<b>14,383,693</b>	<b>14,545,371</b>	<b>14,508,207</b>	<b>15,500,660</b>

**CITY OF COPPERAS COVE, TEXAS**  
**FISCAL YEAR 2016-17 PROPOSED BUDGET**  
**GENERAL FUND**  
**SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 5,073,359	\$ 5,578,497	\$ 5,578,497	\$ 4,999,468		\$ 4,999,468
Unreserved, Designated	500,000	500,000	500,000	500,000		500,000
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 5,573,359</b>	<b>\$ 6,078,497</b>	<b>\$ 6,078,497</b>	<b>\$ 5,499,468</b>	<b>\$ -</b>	<b>\$ 5,499,468</b>
<b>REVENUES:</b>						
Taxes	\$ 10,675,914	\$ 11,079,738	\$ 10,321,969	\$ 11,285,310	\$ -	\$ 11,285,310
Permits & Licenses	261,115	287,580	228,240	223,030	-	223,030
Charges for Services	1,215,016	1,215,465	1,258,270	1,250,070	-	1,250,070
Fines	545,031	592,774	562,305	570,536	-	570,536
Administrative Reimbursements	1,404,000	1,475,000	1,475,000	1,504,500	-	1,504,500
Miscellaneous Revenue	444,290	310,715	662,423	639,894	-	639,894
<b>TOTAL REVENUES</b>	<b>\$ 14,545,366</b>	<b>\$ 14,961,272</b>	<b>\$ 14,508,207</b>	<b>\$ 15,473,340</b>	<b>\$ -</b>	<b>\$ 15,473,340</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 20,118,725</b>	<b>\$ 21,039,769</b>	<b>\$ 20,086,704</b>	<b>\$ 20,472,808</b>	<b>\$ -</b>	<b>\$ 20,472,808</b>
<b>EXPENDITURES:</b>						
City Council (21)	\$ 31,849	\$ 47,411	\$ 43,702	\$ 45,925	\$ -	\$ 45,925
City Manager (22)	300,799	295,753	289,015	253,227	-	253,227
City Secretary (23)	131,422	137,740	134,323	136,637	-	136,637
City Attorney (24)	127,520	129,005	131,702	132,677	-	132,677
Public Information Office (25)	80,010	85,245	85,460	126,115	-	126,115
Finance (31)	346,422	371,627	334,233	341,508	-	341,508
Budget (32)	344,469	401,159	370,215	429,222	-	429,222
Human Resources (34)	198,554	229,753	219,604	256,531	18,837	275,368
Information Systems (35)	311,912	315,706	310,085	312,018	-	312,018
Municipal Court (41)	355,843	392,915	361,544	399,711	-	399,711
Police-Admin (42)	592,878	646,323	655,416	530,753	6,460	537,213
Police-Services (4210)	4,213,288	4,607,454	4,395,258	4,579,563	181,985	4,761,548
Animal Control (43)	218,473	248,889	227,617	255,917	-	255,917
Fire/EMS-Admin (44)	279,548	302,954	294,777	307,044	3,845	310,889
Fire/EMS-Operations (4417)	2,883,033	3,273,424	3,100,734	3,257,056	169,462	3,426,518
Fire/EMS-Training (4418)	22,642	32,686	31,990	37,238	14,045	51,283
Fire/EMS-Prevention (4419)	99,161	100,740	100,873	101,770	9,511	111,281
Emergency Management (4420)	967	2,705	1,842	3,374	-	3,374
Engineering (51)	37,035	48,000	56,285	56,285	-	56,285
Street (53)	549,398	670,996	632,593	609,263	4,850	614,113
Fleet Services (55)	272,923	284,213	269,104	290,830	-	290,830
Planning (61)	91,120	300,165	255,920	317,263	-	317,263
Building Development (52)	275,226	318,202	298,146	349,240	-	349,240
Code & Health Compliance (72)	167,953	187,727	178,690	186,007	-	186,007
Parks and Leisure - Admin (54)	202,021	167,667	172,211	179,208	-	179,208
Parks and Leisure - Maintenance (5410)	449,403	488,550	475,337	674,654	-	674,654
Parks and Leisure - Athletics (5420)	238,825	360,589	321,022	357,652	-	357,652
Parks and Leisure - Aquatics (5430)	138,335	159,395	153,124	157,614	-	157,614
Parks and Leisure - Special Events (5440)	34,574	35,140	32,821	14,300	-	14,300
Cemetery (5450)	4,400	3,500	1,000	-	-	-
Library (71)	371,695	384,829	382,602	378,351	51,123	429,474
Non-Departmental (75)	395,788	416,718	413,044	490,948	-	490,948
<b>OPERATING EXPENDITURES</b>	<b>\$ 13,767,486</b>	<b>\$ 15,447,180</b>	<b>\$ 14,730,289</b>	<b>\$ 15,567,901</b>	<b>\$ 460,118</b>	<b>\$ 16,028,019</b>
<b>OTHER EXPENDITURES:</b>						
Capital Outlay	\$ 89,778	\$ 134,555	\$ 155,155	50,950	\$ 15,836	\$ 66,786
Grant Match	-	-	-	-	35,000	35,000
Economic Development Incentives	182,965	303,534	201,792	290,000	-	290,000
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 272,743</b>	<b>\$ 438,089</b>	<b>\$ 356,947</b>	<b>\$ 340,950</b>	<b>\$ 50,836</b>	<b>\$ 391,786</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,040,228</b>	<b>\$ 15,885,269</b>	<b>\$ 15,087,236</b>	<b>\$ 15,908,851</b>	<b>\$ 510,954</b>	<b>\$ 16,419,805</b>

**CITY OF COPPERAS COVE, TEXAS  
FISCAL YEAR 2016-17 PROPOSED BUDGET  
GENERAL FUND  
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

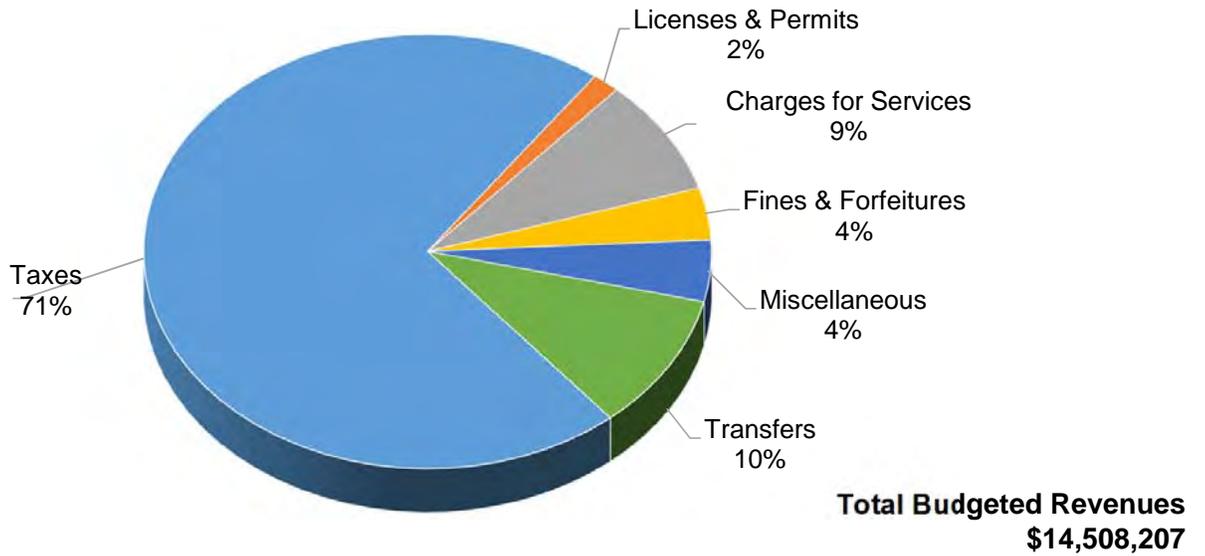
Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>ENDING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 5,578,497	\$ 4,654,500	\$ 4,999,468	\$ 4,563,957	\$ (510,954)	\$ 4,053,003
Unreserved, Designated	500,000	500,000	500,000	500,000	-	500,000
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 6,078,497</b>	<b>\$ 5,154,500</b>	<b>\$ 5,499,468</b>	<b>\$ 5,063,957</b>	<b>\$ (510,954)</b>	<b>\$ 4,553,003</b>
<b>IDEAL FUND BALANCE</b>	<b>\$ 3,441,872</b>	<b>\$ 3,861,795</b>	<b>\$ 3,682,572</b>	<b>\$ 3,891,975</b>		<b>\$ 4,007,005</b>
<b>OVER (UNDER) IDEAL FUND BALANCE</b>	<b>\$ 2,136,625</b>	<b>\$ 792,705</b>	<b>\$ 1,316,896</b>	<b>\$ 671,982</b>		<b>45,998</b>

\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

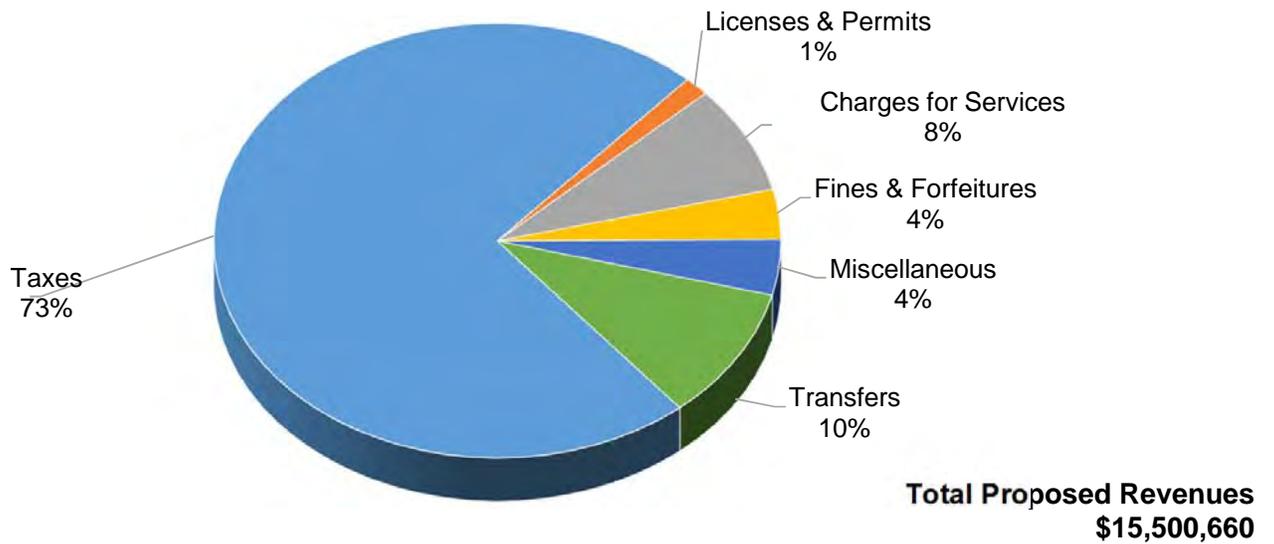
Golf Fund FY 2017 Deficit	\$ 25,591	\$ 25,591
Total General Fund Over Ideal Fund Balance	\$ 697,573	\$ 71,589

**City of Copperas Cove, Texas  
 FY 2017 Proposed Budget  
 General Fund  
 Budgeted Revenues by Source Comparison**

**Fiscal Year 2015-2016 Budgeted Revenue**

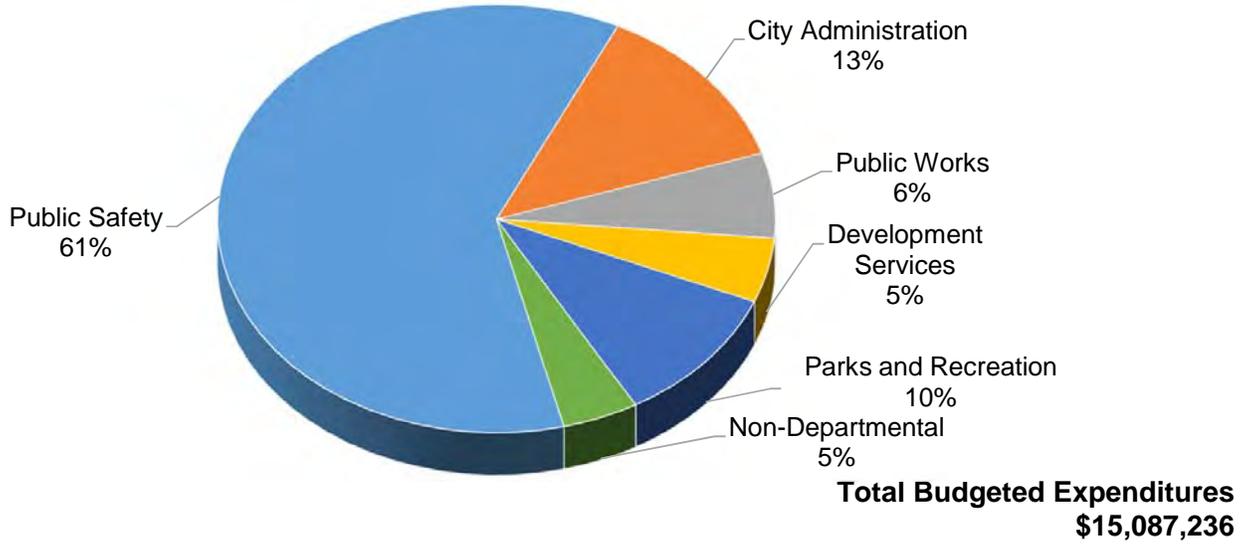


**Fiscal Year 2016-2017 Proposed Revenue**

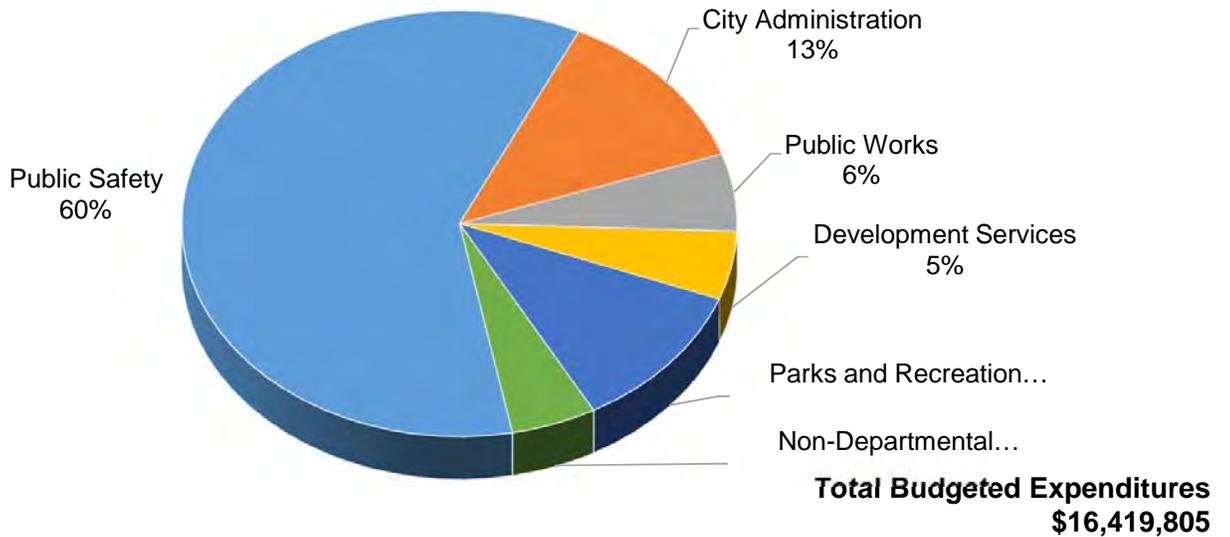


**City of Copperas Cove, Texas  
 FY 2017 Proposed Budget  
 General Fund  
 Budgeted Expenditures by Function Comparison**

**Fiscal Year 2015-2016 Budgeted Expenditures**

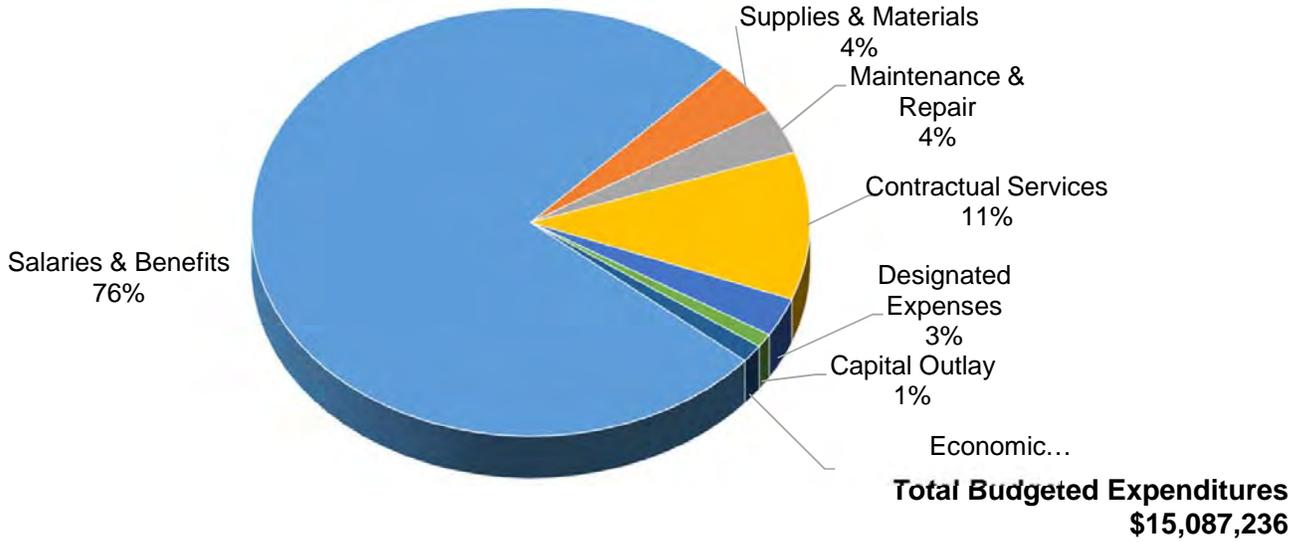


**Fiscal Year 2016-2017 Budgeted Expenditures**

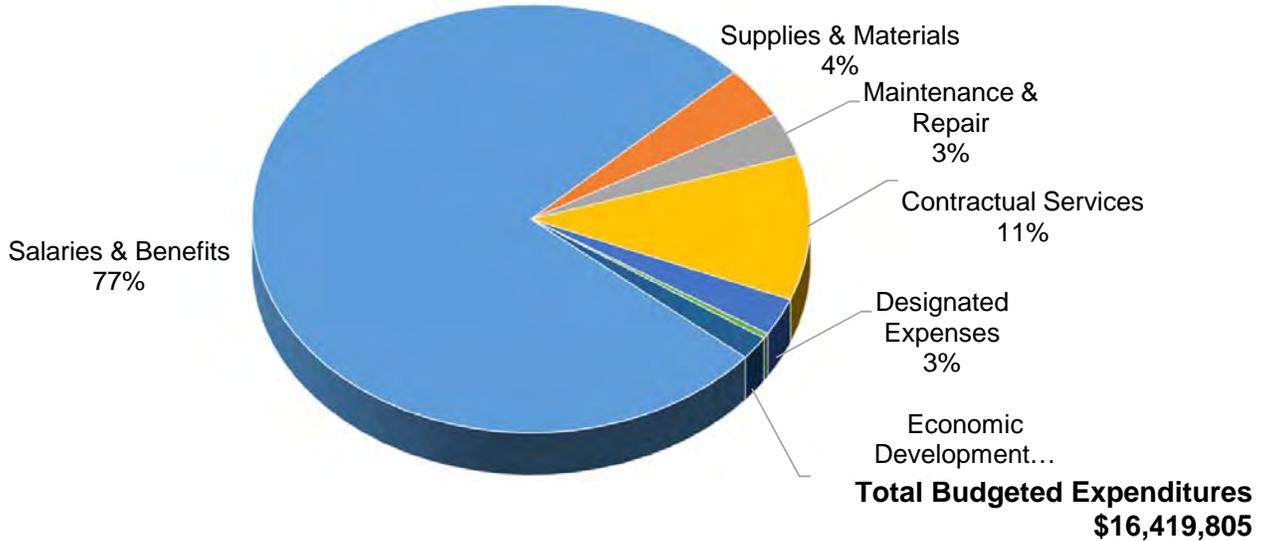


**City of Copperas Cove, Texas  
 FY 2017 Proposed Budget  
 General Fund  
 Budgeted Expenditures by Object Comparison**

**Fiscal Year 2015-2016 Budgeted Expenditures**



**Fiscal Year 2016-2017 Budgeted Expenditures**



## General Fund Revenues

Account	Description	Actual 2014-15	Budget* 2015-16	Projected 2015-16	Proposed 2016-17
01-310-1001	Current Ad Valorem Taxes	\$ 6,208,745	\$ 5,916,082	\$ 5,916,082	\$ 6,799,256
01-310-1002	Delinquent Ad Val. Taxes	30,817	48,000	30,478	31,000
01-310-1003	Penalty & Interest	33,981	37,000	34,791	33,500
01-310-1004	Sales Tax	2,848,964	3,185,656	2,843,458	2,895,890
01-310-1005.1	Franchise Tax-Telephone	53,163	53,000	53,140	53,200
01-310-1005.2	Franchise Tax-Cable	293,794	290,000	286,313	295,000
01-310-1005.3	Franchise Tax-Electric	849,120	890,000	844,694	857,364
01-310-1005.4	Franchise Tax-Gas	120,955	105,000	105,000	107,100
01-310-1007	Mixed Drink Tax	18,740	14,000	18,031	18,000
01-310-1008	Bingo Tax	217,438	190,000	189,982	195,000
01-310-1010	Fuel Refund Claim	-	-	-	-
01-310-1011	Used Oil-Safety Kleen	-	-	-	-
01-310-1012	Used Oil-H&H Waste Oil	198	-	-	-
<b>Subtotal Taxes</b>		<b>\$ 10,675,915</b>	<b>\$ 10,728,738</b>	<b>\$ 10,321,969</b>	<b>\$ 11,285,310</b>
01-320-2002	License-Bicycle	\$ 18	\$ 10	\$ 10	\$ 10
01-320-2003	License-Contractors	36,810	31,000	31,000	31,000
01-320-2004	License-Animal	6,117	5,500	6,000	6,000
01-320-2005	License-Bail Bondsman	-	-	-	-
01-320-2006	Permits-Building	99,395	120,000	75,000	75,000
01-320-2007	Permits-House Moving	-	-	-	-
01-320-2008	Permits-Street Cuts	11,691	8,000	8,000	8,000
01-320-2009	Permits-Electrical	19,943	22,400	22,400	22,400
01-320-2010	Permits-Solicitors	895	2,000	2,000	2,000
01-320-2011	Permits-Natural Gas Lines	750	1,500	1,200	1,500
01-320-2012	Permits-Garage Sales	6,520	8,000	7,000	8,000
01-320-2013	Permits-Plumbing	37,560	51,200	40,000	35,000
01-320-2014	Permits-Mechanical	22,634	19,200	19,200	18,000
01-320-2015	License-Taxicabs	300	300	300	300
01-320-2016	Permits-Video	-	-	-	-
01-320-2017	License-Dangerous Animal	250	300	300	300
01-320-2018	Sign-Dangerous Animal	25	-	-	-
01-320-2021	Permits-Car Washes	430	500	500	500
01-320-2022	Permits-Signs	1,880	1,500	1,500	1,500
01-320-2023	Permits-Swimming Pools	530	400	400	400
01-320-2024	Massage License	-	-	-	-
01-320-2025	Permit-Ambulance License	-	3,000	-	-
01-320-2026	License-Wrecker	595	595	595	595
01-320-2027	Permit-Certificate of Occpy	3,720	2,400	3,060	2,400
01-320-2028	Permits-Mobile Home Parks	-	-	-	-
01-320-2029	Permits-Beverage Cartage	-	-	-	-
01-320-2030	Permits-Alarms	5,200	4,000	4,500	4,500
01-320-2031	False Alarm Penalties	1,350	275	685	425
01-320-2032	Permits-Alcohol License	3,253	3,500	3,490	3,500
01-320-2034	Permits-Burn Permits	1,000	2,000	1,000	1,500
01-320-2049	Permits-Micellaneous	250	-	100	200
01-320-3024	Permits-Well/Gas Drilling	-	-	-	-
<b>Subtotal Permits and Licenses</b>		<b>\$ 261,116</b>	<b>\$ 287,580</b>	<b>\$ 228,240</b>	<b>\$ 223,030</b>

\* Includes Budget Amendments approved in FY 2014-2015

## General Fund Revenues

Account	Description	Actual 2014-15	Budget* 2015-16	Projected 2015-16	Proposed 2016-17
01-340-1001	Cemetery Plot Sales	\$ 17,676	\$ 15,000	\$ 21,700	\$ 15,000
01-340-1002	Football Revenue	19,165	27,600	25,602	26,460
01-340-1004	Basketball Revenue	20,203	30,000	26,776	27,500
01-340-1005	Volleyball Entry Fees	7,470	12,000	8,395	8,040
01-340-1006	Youth Baseball Fees	38,665	43,750	39,965	27,625
01-340-1007	Adult Softball Fees	105	-	-	13,312
01-340-1008	Soccer Registration Fees	43,455	48,000	46,483	50,875
01-340-1009	Sponsor Fee	-	-	-	-
01-340-1011	Tennis Revenue	-	-	-	-
01-340-1012	Special Events Revenue	490	500	1,264	3,000
01-340-1013	BMX Track Revenue	-	-	-	-
01-340-1015	Concession Sales	8,855	16,000	10,430	12,000
01-340-1016	Flag Football Fees	13,658	22,750	16,000	15,687
01-340-1017	Track Revenue	-	-	-	-
01-340-1020	Summer Camp Registration Fees	-	-	-	-
01-340-1030	Recreational Classes	2,810	6,525	2,200	7,500
01-340-1040	Start Smart Revenue	-	-	-	-
01-340-1050	Kickball Revenue	-	-	-	-
01-340-1060	Cheerleader Revenue	-	-	-	-
01-340-1400	Swimming Lessons	8,950	15,000	14,500	16,700
01-340-3001	Swimming Pool Receipts	36,812	35,000	37,110	40,821
01-340-3002	Community Building Rental	27,983	35,000	25,022	26,500
01-340-3003	Permits-City Park Community Act	-	-	-	-
01-340-3004	Misc. Library Receipts	13,482	14,000	14,000	14,000
01-340-3005	Animal Shelter Fees	26,990	25,000	25,000	25,000
01-340-3006	Ambulance Fee Revenue	859,103	785,000	850,000	850,000
01-340-3007	Notary Fee Revenue	433	350	350	350
01-340-3008	Copy Machine	794	1,000	360	500
01-340-3009	Mowing/Mowing Liens Rev	2,025	15,000	15,000	15,000
01-340-3010	Sale of City Maps	74	-	30	-
01-340-3011	Tax Certificates	-	-	-	-
01-340-3012	Srv Charge-NSF Checks	-	-	60	-
01-340-3013	Plat Filing Fee Revenue	5,250	4,000	5,800	5,500
01-340-3014	Permits-Land Disturbance	105	150	100	100
01-340-3015	RV Park Fees	10,015	12,000	5,020	-
01-340-3016	Permits-Floodplain Development	-	-	-	-
01-340-3017	Deed Approval Application Fee	-	-	-	-
01-340-3018	Contract Fire Revenue	-	-	-	-
01-340-3019	Police Overtime Reimb.	2,434	1,000	2,000	1,000
01-340-3020	Police Restitution Revenue	1,050	1,500	500	500
01-340-3021	Festival Reimbursements	8,355	12,000	27,000	10,000
01-340-3022	Special Events Seniors	3,916	4,000	4,000	4,000
01-340-3023	Library Room Rental	9,030	10,000	10,000	10,000
01-340-3024	Open Records Revenue	467	400	200	400
01-340-3025	Senior Games	-	-	-	-
01-340-3026	Fax Machine Fees	-	-	-	-
01-340-3027	Pool Rental Revenue	4,700	6,610	5,000	5,500
01-340-3028	CCISD Video Play-Back	-	-	-	-
01-340-3030	Micro Chip of Animals Rev	3,140	3,500	3,500	3,500

\* Includes Budget Amendments approved in FY 2014-2015

## General Fund Revenues

Account	Description	Actual 2014-15	Budget* 2015-16	Projected 2015-16	Proposed 2016-17
01-340-3031	Re-Inspection Fees	9,700	8,000	8,000	8,000
01-340-3032	Fire Related Response Revenue	-	-	-	-
01-340-3033	Animal Tranquilization Fee	50	80	80	50
01-340-3034	Disposal of Farm Animal Fee	-	-	-	-
01-340-3035	Fire Inspection Fees	2,657	1,250	3,650	1,750
01-340-3036	Fire Testing Fees	750	1,250	573	700
01-340-4105	Rezone Request Fees	2,600	1,250	1,200	1,400
01-340-4110	Variance Request Fees	1,600	1,000	1,400	1,800
<b>Subtotal Fees</b>		<b>\$ 1,215,017</b>	<b>\$ 1,215,465</b>	<b>\$ 1,258,270</b>	<b>\$ 1,250,070</b>
01-350-4001	Municipal Court Fines	\$ 204,254	\$ 229,940	\$ 204,905	\$ 221,100
01-350-4002	Traffic Violation Fines	101,135	111,100	96,913	108,000
01-350-4003	Library Fines	9,592	10,000	11,000	17,000
01-350-4004	Arrest Warrant Fees	34,464	38,384	34,217	32,000
01-350-4005	Child Safety Funds	6,736	8,174	6,576	6,200
01-350-4006	City's % of Court Fees	34,963	37,135	28,322	33,000
01-350-4007	HB 70 Fees	8,025	9,127	14,234	7,000
01-350-4009	OCLF Revenue	-	-	-	-
01-350-4010	Arresting Officer Fees	18,635	21,303	35,261	15,500
01-350-4011	Civil Justice Fee	23	28	22	21
01-350-4012	Child Safety Seats Fee	-	-	-	-
01-350-4013	City's % Improve Efficiency	-	-	-	-
01-350-4042	CCISD Liaison Funding	118,820	118,820	122,687	122,687
01-350-4101	Admin Fee-Teen Court	350	343	344	360
01-350-4102	Admin Fee-Defensive Drvg	8,035	8,420	7,824	7,668
<b>Subtotal Fines</b>		<b>\$ 545,032</b>	<b>\$ 592,774</b>	<b>\$ 562,305</b>	<b>\$ 570,536</b>
01-360-5001	Admin. Reimb.-W/S Fund	\$ 835,000	\$ 895,000	\$ 895,000	\$ 939,750
01-360-5002	Admin. Reimb-Solid Waste	477,000	487,000	487,000	497,210
01-360-5004	Admin. Reimb. Drainage	92,000	93,000	93,000	94,860
01-360-5007	Transfer from Other Funds	-	-	-	-
<b>Subtotal Intergovernmental</b>		<b>\$ 1,404,000</b>	<b>\$ 1,475,000</b>	<b>\$ 1,475,000</b>	<b>\$ 1,531,820</b>
01-370-6001	Interest Revenue	\$ 15,241	\$ 12,000	\$ 15,845	\$ 16,000
01-370-6001.1	Interest Rev-PD Confid	16	15	15	15
01-370-6002	Attorney Fees Interest Revenue	-	-	-	-
01-390-6001	Admin Fees	601	450	180	200
01-390-6002	Rental Income	26,615	30,477	26,800	26,480
01-390-6004	Sale of City Property & Equip.	-	-	-	-
01-390-6005	Miscellaneous Revenues	130,970	75,000	75,522	80,000
01-390-6006	Insurance Proceeds	26,299	11,053	19,875	17,000
01-390-6007	Cash Over/(Short)	282	-	-	-
01-390-6008	Credit Bureau Collection Fees	-	-	-	-
01-390-6009	Food Workers' Registration	10,458	5,000	8,000	8,000
01-390-6010	Food Establishment Licenses	10,228	8,000	10,000	10,000
01-390-6011	Contributions	-	3,000	5,600	-
01-390-6012	Police Misc. Revenues	6,525	3,500	9,000	9,000
01-390-6015	Misc. Grant Revenue	7,571	-	-	-
01-390-6016	Street Sign revenue	938	680	400	700

\* Includes Budget Amendments approved in FY 2014-2015

## General Fund Revenues

Account	Description	Actual 2014-15	Budget* 2015-16	Projected 2015-16	Proposed 2016-17
01-390-6029	Other Financing Sources	-	-	-	-
01-390-6031	Community Agency Lease	7,200	7,200	7,200	7,200
01-390-6032	County Mutual Aid Rev	50,076	50,000	57,128	55,000
01-390-6033	Bell County Fire Runs Rev	3,890	3,000	3,784	3,500
01-390-6034	County EMS Revenue	85,000	85,000	85,000	85,000
01-390-6035	Tax Abatement Application Fee	-	-	-	-
01-390-6036	Emerg Mgmt Perf Grant	-	-	-	-
01-390-6040	Confidential Funds	-	-	-	-
01-390-6060	Reimbursements	5,344	7,340	21,775	1,500
01-390-6061	Tax Exemption Relief Revenue	-	351,000	310,299	310,299
01-392-1001	Auction Proceeds	57,037	9,000	6,000	10,000
<b>Subtotal Miscellaneous Revenue</b>		<b>\$ 444,291</b>	<b>\$ 661,715</b>	<b>\$ 662,423</b>	<b>\$ 639,894</b>
<b>Total General Fund Revenues</b>		<b>\$ 14,545,371</b>	<b>\$ 14,961,272</b>	<b>\$ 14,508,207</b>	<b>\$ 15,500,660</b>

\* Includes Budget Amendments approved in FY 2014-2015

# EXPENDITURE SUMMARY

## CITY COUNCIL

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	2,391	3,100	2,822	2,600
Supplies & Materials	4,499	6,691	4,962	5,810
Maintenance & Repair	-	-	-	-
Contractual Services	24,960	37,620	35,918	37,515
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>31,850</b>	<b>47,411</b>	<b>43,702</b>	<b>45,925</b>

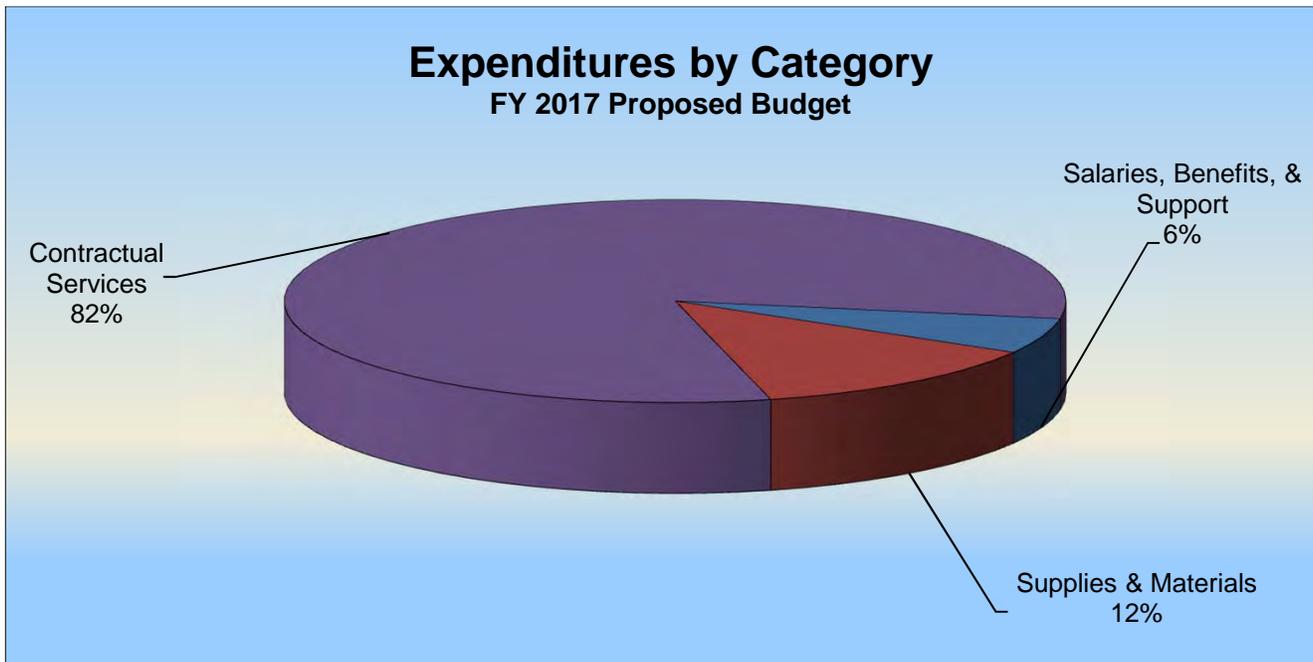
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- *Supplies & Materials: Increase in Other Operating Cost (Council Meeting expenses)*
- *Contractual Services: Increase in Contract Labor and Professional Development (Place 1)*

Decreases:

- *Salaries & Benefits: Reduction in Public Relation costs*



# EXPENDITURE SUMMARY

## CITY MANAGER

CATEGORY	Fund 01 Dept# 2200			
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	285,290	278,390	272,114	238,709
Supplies & Materials	811	1,793	550	800
Maintenance & Repair	2,048	1,951	1,954	596
Contractual Services	12,648	13,619	14,397	13,122
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>300,797</b>	<b>295,753</b>	<b>289,015</b>	<b>253,227</b>

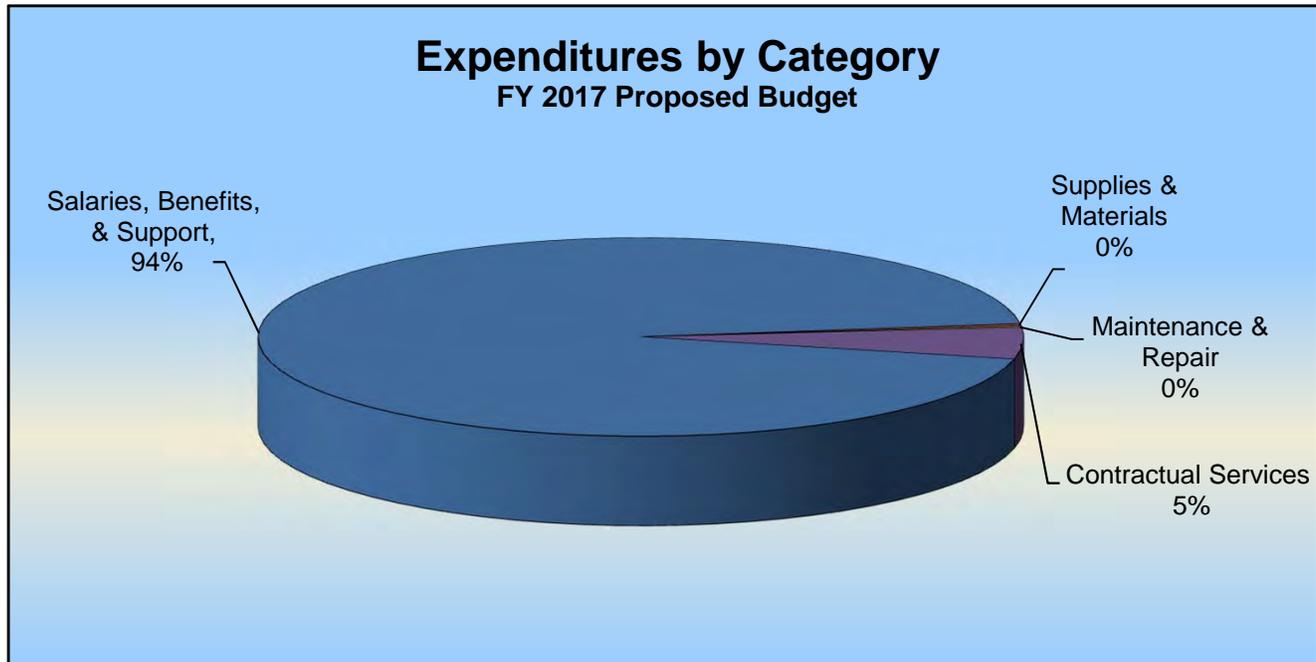
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Supplies & Materials: Increase in Office Supplies

Decreases:

- Salaries & Benefits: Decrease due to Planner Position and Rate Savings.
- Maintenance & Repair: Decrease due to Incode Content Manager.
- Contractual Services: Decrease in Professional Services



# EXPENDITURE SUMMARY

## CITY SECRETARY

CATEGORY			<i>Fund</i>	<i>01</i>
			<i>Dept#</i>	<i>2300</i>
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	99,826	104,661	105,596	106,752
Supplies & Materials	2,090	2,090	1,956	1,405
Maintenance & Repair	3,280	1,610	1,538	715
Contractual Services	3,632	5,008	4,871	5,015
Designated Expenses	22,594	24,371	20,362	22,750
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>131,422</b>	<b>137,740</b>	<b>134,323</b>	<b>136,637</b>

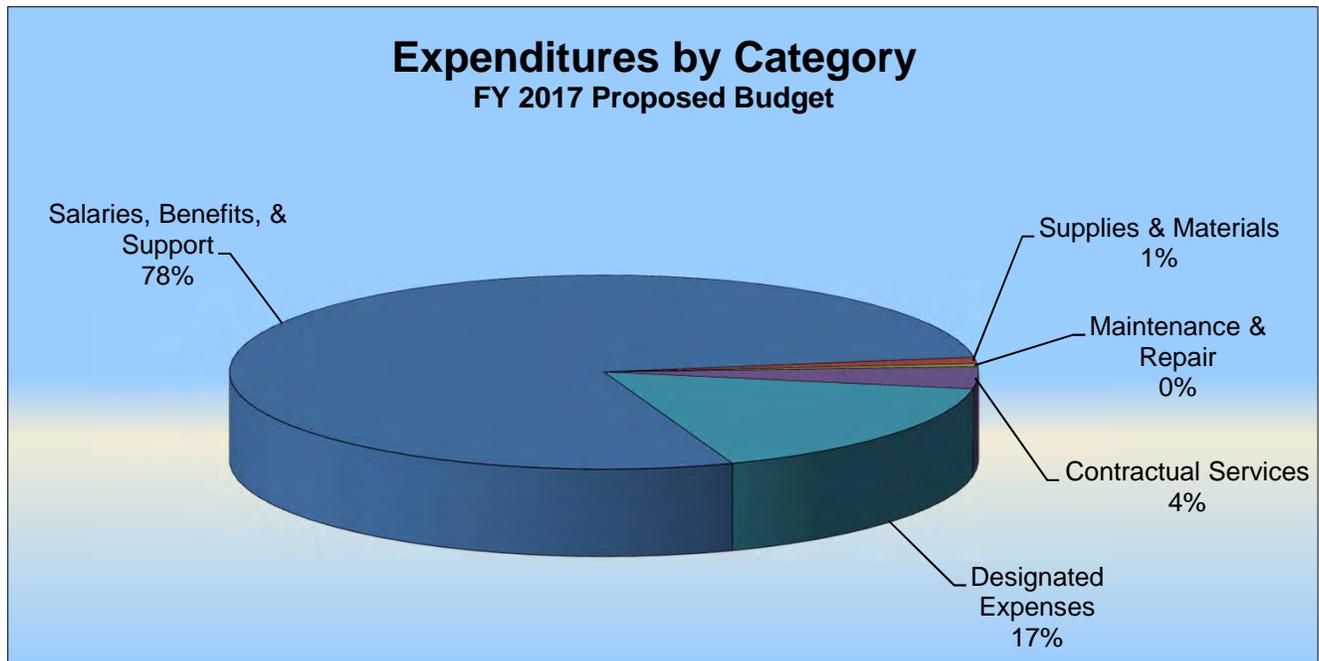
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Includes 1% COLA increase.
- Contractual Services: Increase in Professional Development.
- Designated Expenses: Increase for Code Supplements expense.

Decreases:

- *Supplies & Materials: Decrease in Office Supplies*
- *Maintenance & Repair: Decrease for Incode Content Manager*



# EXPENDITURE SUMMARY

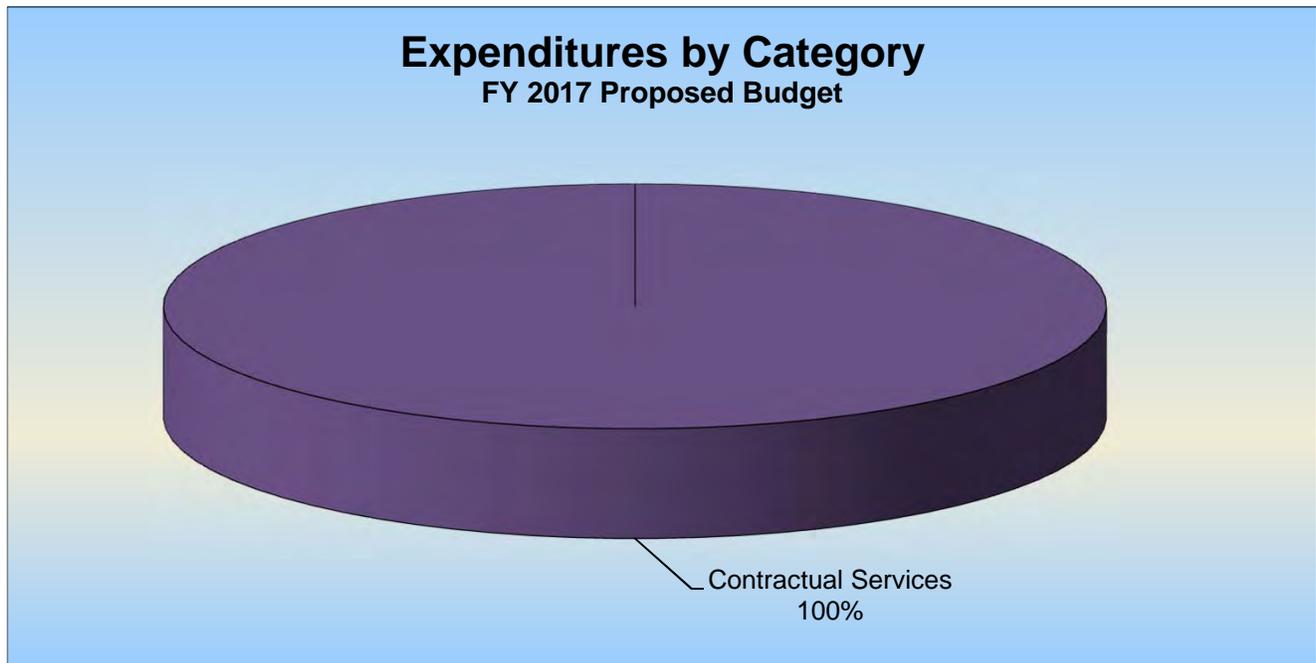
## CITY ATTORNEY

CATEGORY			<i>Fund</i> <i>01</i>	
			<i>Dept#</i> <i>2400</i>	
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	-	-	-	-
Supplies & Materials	-	-	-	-
Maintenance & Repair	-	-	-	-
Contractual Services	127,520	129,005	131,702	132,677
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>127,520</b>	<b>129,005</b>	<b>131,702</b>	<b>132,677</b>

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Contractual Services: Attorney fee increases.



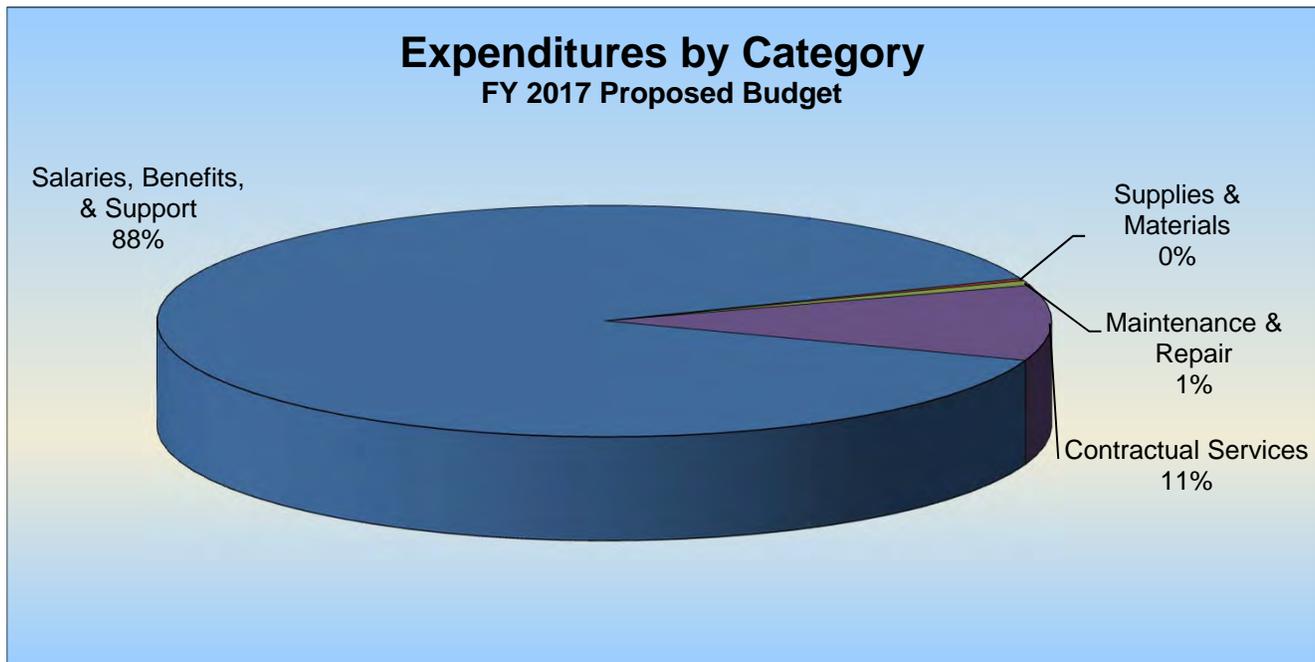
**EXPENDITURE SUMMARY**  
**PUBLIC INFORMATION OFFICE**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 01 Dept# 2500	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	78,365	76,703	78,018	111,565
Supplies & Materials	500	350	100	400
Maintenance & Repair	575	289	639	868
Contractual Services	569	7,903	6,703	13,282
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>80,009</b>	<b>85,245</b>	<b>85,460</b>	<b>126,115</b>

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Receptionist/Clerk position is funded beginning April 1, 2016
- Supplies & Materials: Increase in Office Supplies and Postage
- Maintenance & Repair: Increase due to Repair and Maintenance (Equipment and Software)
- Contractual Services: Increase due to Citizen Survey.



# EXPENDITURE SUMMARY

## FINANCE

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	303,290	314,967	282,059	298,254
Supplies & Materials	6,814	8,495	7,063	7,517
Maintenance & Repair	999	935	937	1,011
Contractual Services	35,320	47,230	44,174	34,726
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>346,423</b>	<b>371,627</b>	<b>334,233</b>	<b>341,508</b>

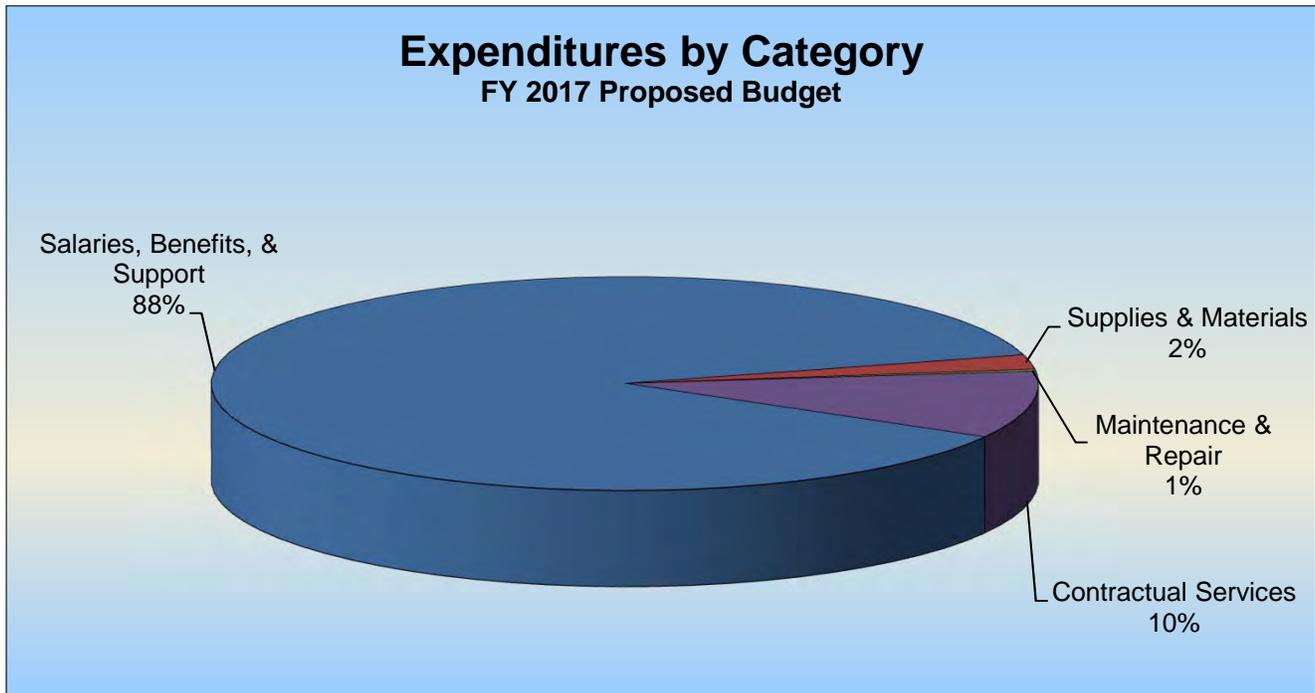
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Supplies & Materials: Increase in Postage
- Maintenance & Repair: Incode Additional Designer

Decreases:

- Salaries & Benefits: Salary savings due to vacancies.
- Contractual Services: Decrease in Professional Development and Services



# EXPENDITURE SUMMARY

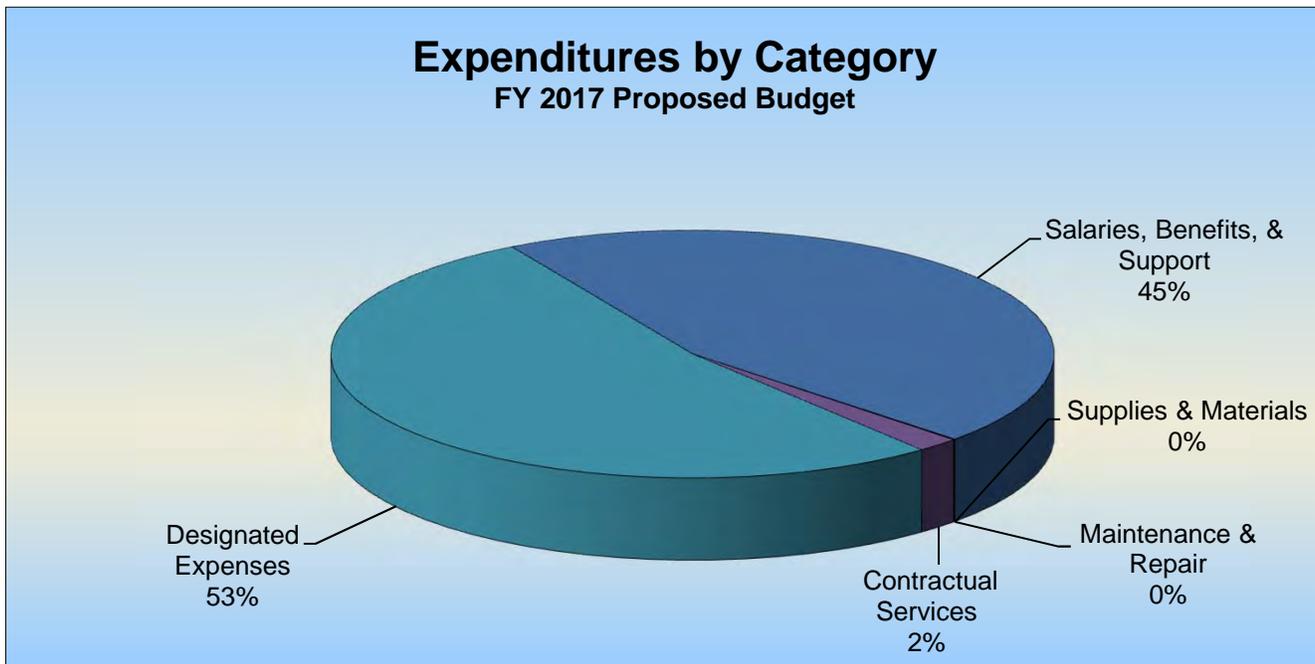
## BUDGET

CATEGORY	Fund 01 Dept# 3200			
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	124,455	173,999	154,102	195,033
Supplies & Materials	1,945	335	267	230
Maintenance & Repair	132	175	175	178
Contractual Services	6,785	8,908	8,149	8,162
Designated Expenses	211,152	217,742	207,522	225,619
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>344,469</b>	<b>401,159</b>	<b>370,215</b>	<b>429,222</b>

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Budget Analyst position is funded beginning December 1, 2015.
- Designated Expenses: Appraisal cost increases.



# EXPENDITURE SUMMARY

## HUMAN RESOURCES

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	<i>Fund 01</i> <i>Dept# 3400</i>	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	183,125	209,746	201,805	244,910
Supplies & Materials	3,325	3,446	2,796	1,916
Maintenance & Repair	2,523	6,361	5,821	6,762
Contractual Services	6,034	7,350	6,332	21,440
Designated Expenses	2,655	2,850	2,850	340
Capital Outlay & Improvements	892	-	-	-
<b>Total</b>	<b>198,554</b>	<b>229,753</b>	<b>219,604</b>	<b>275,368</b>

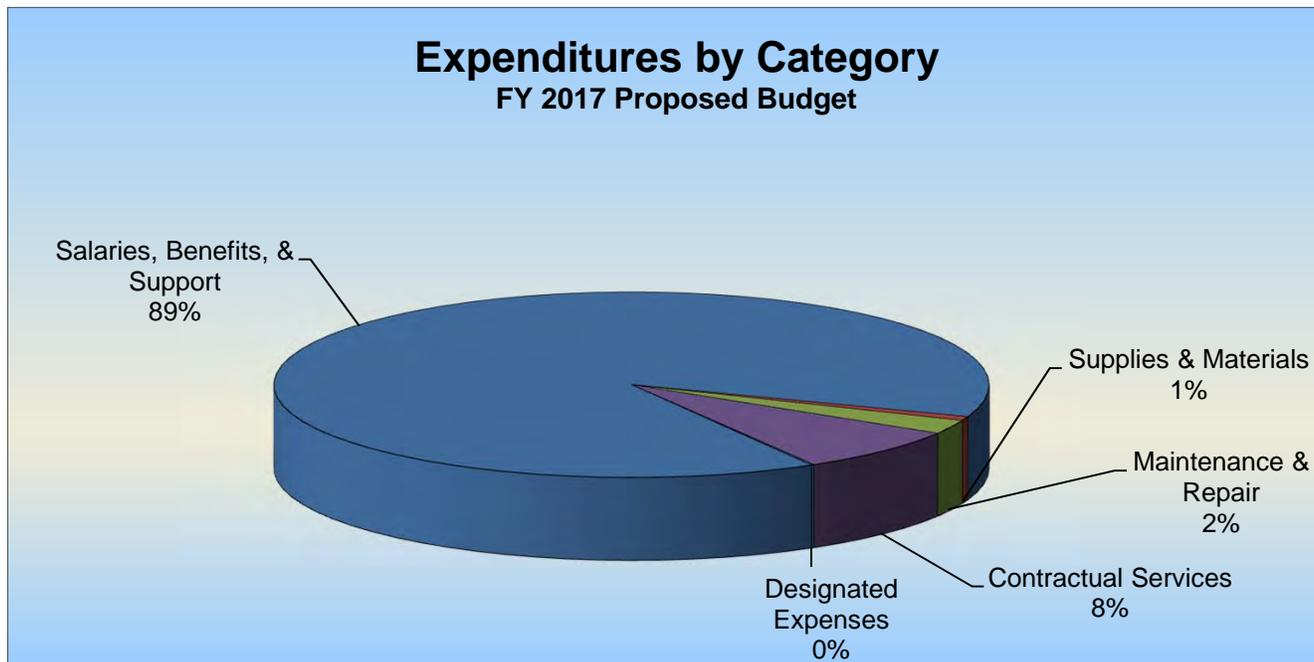
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Risk/Human Resources Generalist funded beginning April 1, 2016.
- Maintenance & Repair: Incode Content Manager
- Contractual Services: Consulting Fees (Salary and Compensation Study for Safety Positions)

Decreases:

- Supplies & Materials: No additional minor equipment or software needed in FY 2017.
- Designated Expenses: No Defensive Driving Training in FY 2017.



## EXPENDITURE SUMMARY

### INFORMATION SYSTEMS

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 01 Dept# 3500	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	271,890	269,153	266,198	273,201
Supplies & Materials	12,056	14,312	11,806	9,100
Maintenance & Repair	24,507	27,476	27,963	25,068
Contractual Services	3,458	4,765	4,118	4,649
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	23,038	22,800	21,000	22,800
<b>Total</b>	<b>334,949</b>	<b>338,506</b>	<b>331,085</b>	<b>334,818</b>

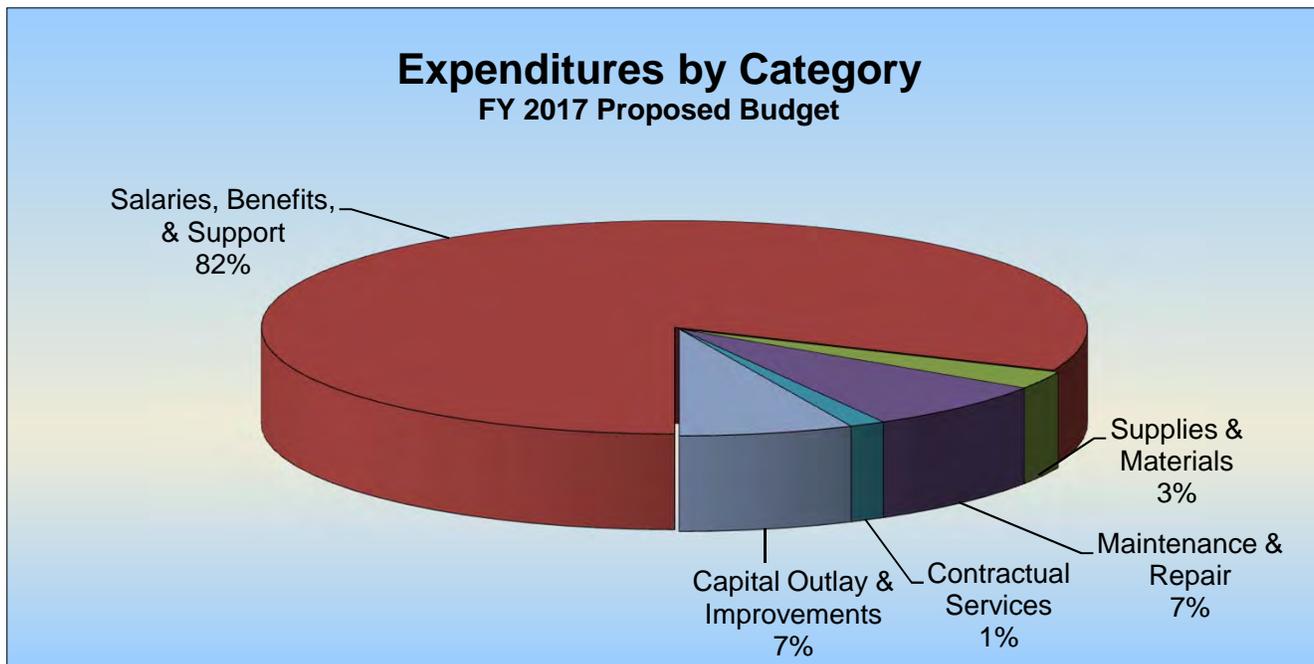
#### HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\*

Increases:

- Salaries & Benefits: Includes 1% COLA increase and salary savings were realized in FY 2016.
- Contractual Services: Consulting fees and Travel and reference
- Capital Outlay & Improvements: Firewall replacement

Decreases:

- Supplies & Materials: Due to decrease cost in Minor Equipment (Electronic)
- Maintenance & Repair: Due to decrease cost in Maintenance & Repair (Software)



# EXPENDITURE SUMMARY

## MUNICIPAL COURT

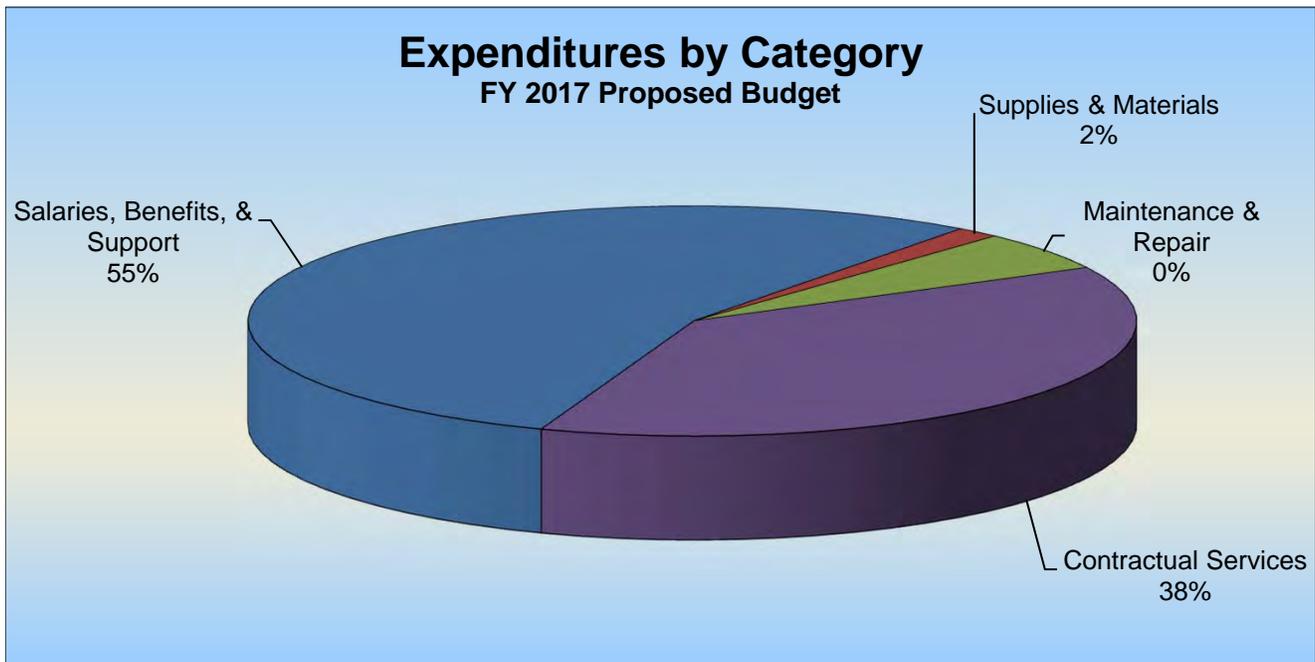
CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	209,594	234,966	215,319	218,450
Supplies & Materials	4,336	6,705	5,624	6,319
Maintenance & Repair	2,127	2,006	1,861	22,097
Contractual Services	139,789	149,238	138,740	152,845
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>355,846</b>	<b>392,915</b>	<b>361,544</b>	<b>399,711</b>

*Fund*      *01*  
*Dept#*     *4100*

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Positions were vacant for a portion of FY 2016; also includes 1% COLA increase for FY 2017.
- Supplies & Materials: Animal Control citations.
- Maintenance & Repair: City and State Flag inventory.
- Contractual Services: The Great Texas Warrant Round-Up (WRU) campaign participation.



## EXPENDITURE SUMMARY

### POLICE - ADMINISTRATION

<b>CATEGORY</b>			<i>Fund</i>	<i>01</i>
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Amended</b>	<b>Year End</b>	<b>Proposed</b>
		<b>Budget</b>	<b>Projection</b>	<b>Budget</b>
Salaries, Benefits, & Support	442,511	475,196	478,959	372,900
Supplies & Materials	5,421	11,320	19,015	12,547
Maintenance & Repair	45,608	60,609	60,279	55,284
Contractual Services	99,340	99,198	97,163	96,482
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	15,836
<b>Total</b>	<b>592,880</b>	<b>646,323</b>	<b>655,416</b>	<b>553,049</b>

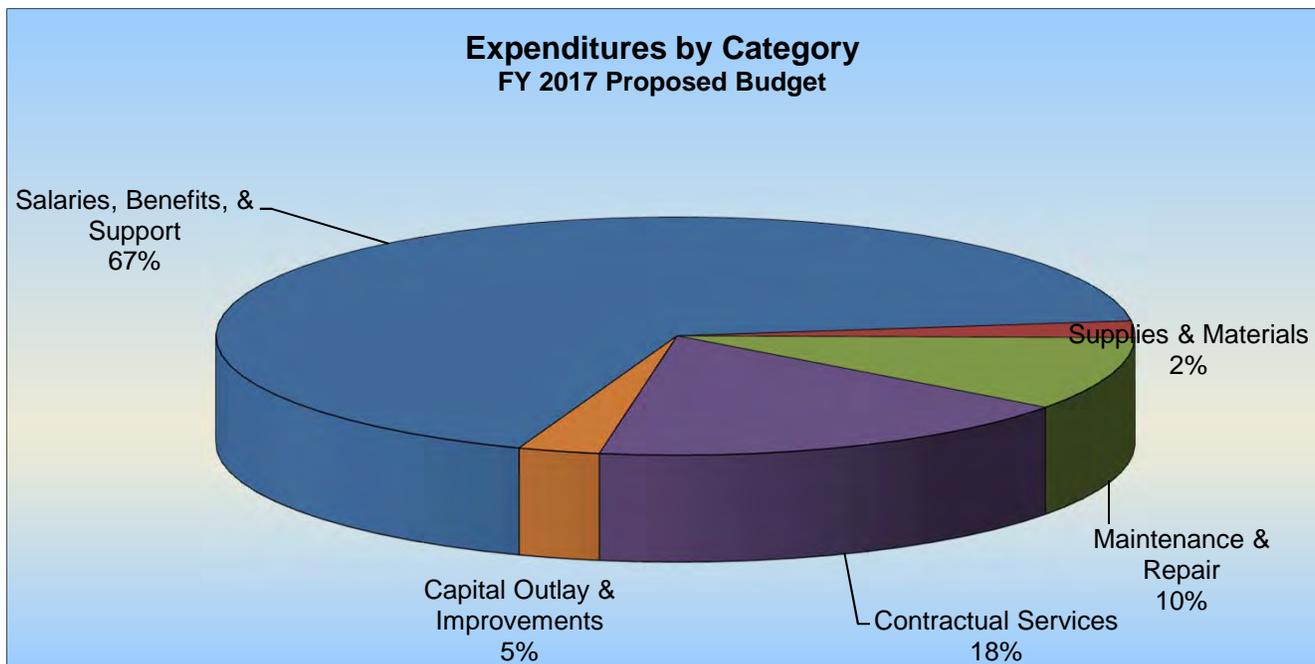
#### **HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Supplies & Materials: Recruiting expenses were moved from Human Resources.
- Capital Outlay & Improvements: New Routers for PD Phone System.

Decreases:

- Salaries & Benefits: Salary savings are projected in FY 2017 due to vacant positions.
- Maintenance & Repair: Reduced building & equipment maintenance.
- Contractual Services: Energy consumption savings.



# EXPENDITURE SUMMARY

## POLICE - SERVICES

<b>CATEGORY</b>			<i>Fund</i> <i>01</i>
			<i>Dept#</i> <i>4210</i>
	FY 2015	FY 2016	FY 2016
	Actual	Amended	Year End
		Budget	Projection
			FY 2017
			Proposed
			Budget
Salaries, Benefits, & Support	3,952,237	4,199,088	4,016,546
Supplies & Materials	104,355	140,199	111,228
Maintenance & Repair	90,367	109,303	109,303
Contractual Services	66,329	158,864	158,181
Designated Expenses	-	-	-
Capital Outlay & Improvements	-	-	-
<b>Total</b>	<b>4,213,288</b>	<b>4,607,454</b>	<b>4,395,258</b>
			<b>4,761,548</b>

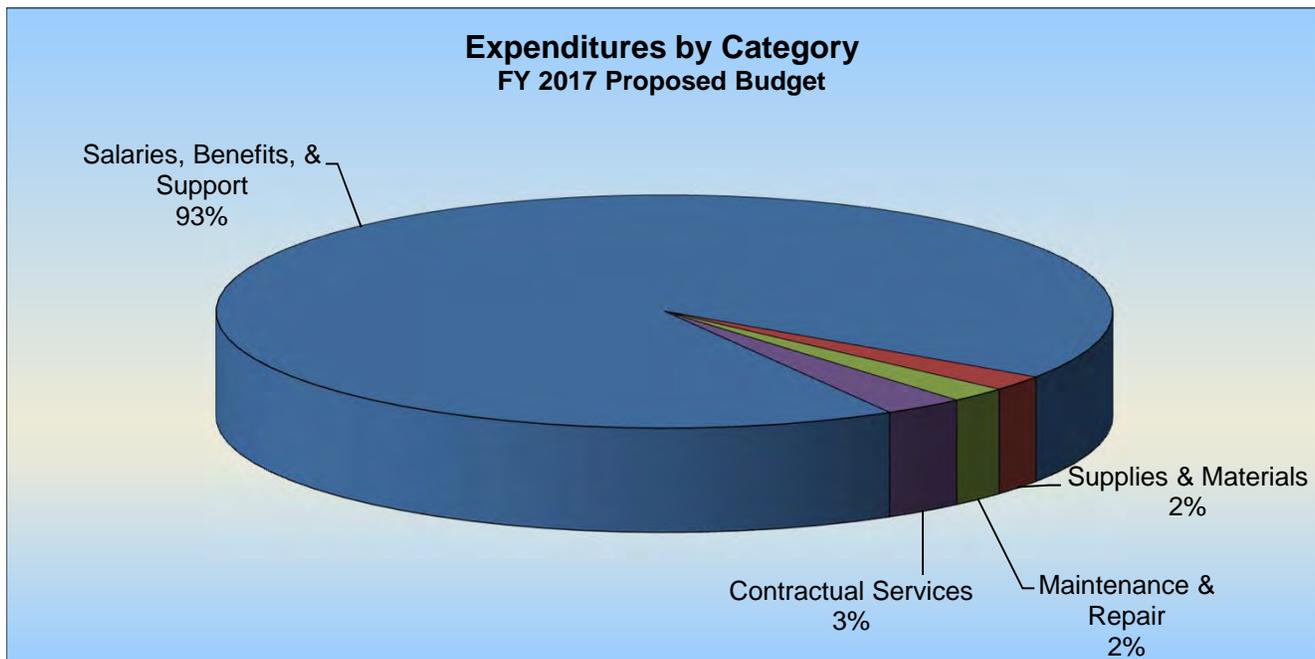
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Includes rate stabilization increase and 1% COLA.

Decreases:

- Supplies & Materials: No minor equipment needs and lower ammunition inventory in FY 2017.
- Maintenance & Repair: Lower cost on annual tires and vehicle repairs.
- Contractual Services: Uniforms and duty gear.



# EXPENDITURE SUMMARY

## ANIMAL CONTROL

CATEGORY	Fund 01		Dept# 4300	
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	189,865	210,223	194,662	214,090
Supplies & Materials	7,532	14,209	10,123	20,002
Maintenance & Repair	3,267	4,600	3,750	4,426
Contractual Services	17,810	17,857	17,082	15,399
Designated Expenses	-	2,000	2,000	2,000
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>218,474</b>	<b>248,889</b>	<b>227,617</b>	<b>255,917</b>

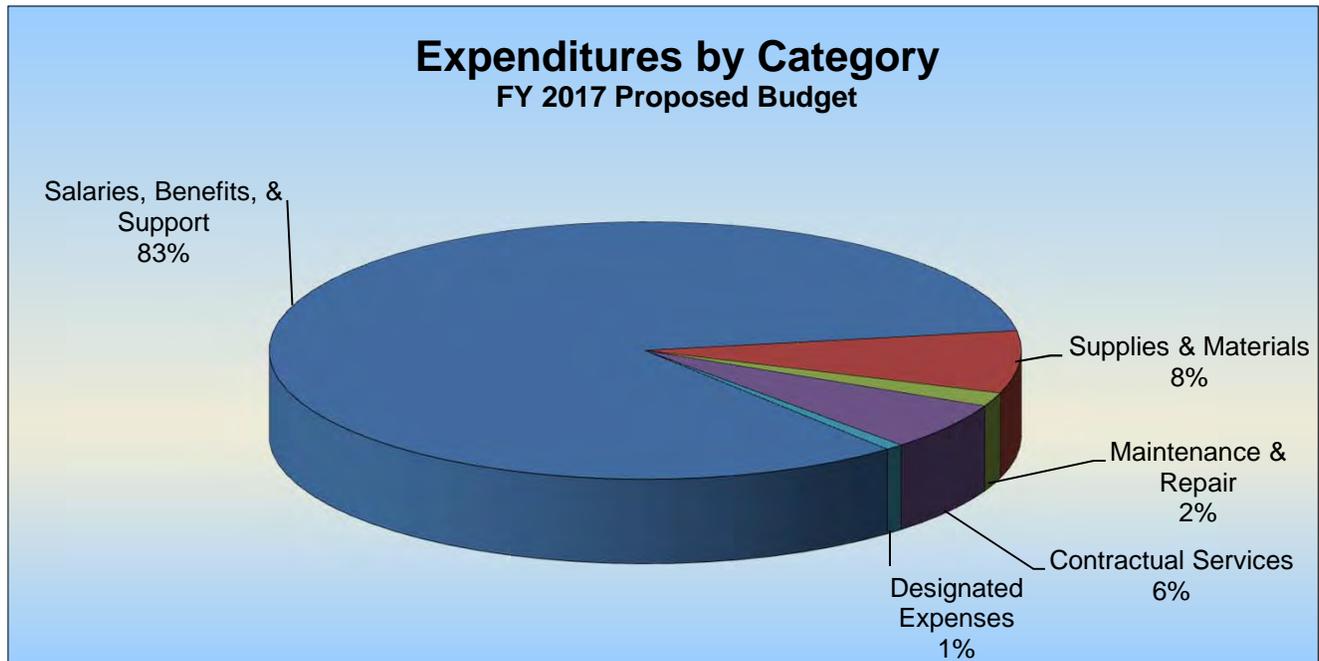
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Includes 1% COLA and Animal Control Officer I position is funded beginning May 1, 2016.
- Supplies & Materials: Animal Shelter and Chemicals supplies.
- Maintenance & Repair: Vehicle maintenance costs.

Decreases:

- Contractual Services: Lowered uniform costs through a new contract.



**EXPENDITURE SUMMARY**  
**FIRE/EMS - ADMINISTRATION**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 01 Dept# 4400	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	209,210	231,702	230,511	237,587
Supplies & Materials	4,071	6,662	6,060	4,551
Maintenance & Repair	5,162	4,763	4,739	4,765
Contractual Services	61,107	59,827	53,467	63,986
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>279,550</b>	<b>302,954</b>	<b>294,777</b>	<b>310,889</b>

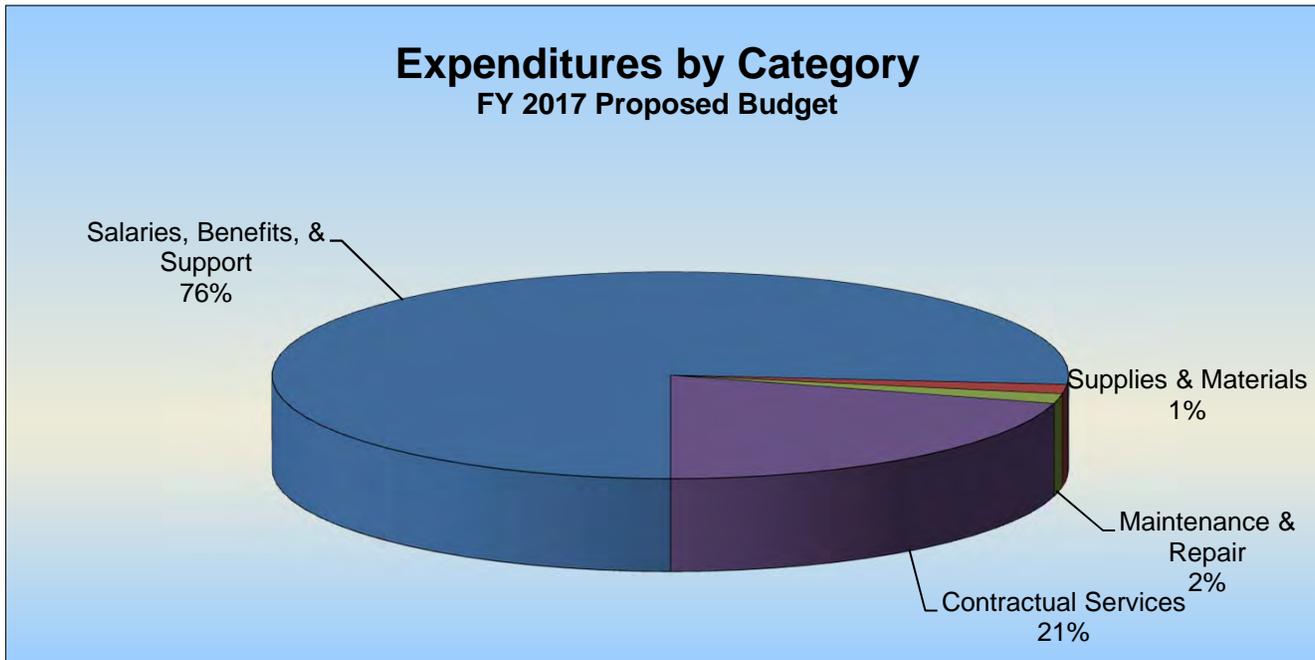
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Includes rate stabilization increase and 1% COLA.
- Contractual Services: Station#2 Internet and TV's and increase in Natural gas needs.

Decreases:

- Supplies & Materials: FS#2 Plaque/Lettering was complete in FY 2016.



## EXPENDITURE SUMMARY

### FIRE/EMS - OPERATIONS

	<i>Fund</i> <i>01</i>		<i>Dept#</i> <i>4417</i>	
<b>CATEGORY</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Amended Budget</b>	<b>FY 2016 Year End Projection</b>	<b>FY 2017 Proposed Budget</b>
Salaries, Benefits, & Support	2,660,806	2,937,392	2,783,364	3,045,207
Supplies & Materials	108,902	143,245	129,754	167,200
Maintenance & Repair	54,785	80,995	79,444	91,750
Contractual Services	58,540	111,792	108,172	122,361
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	21,259	41,919	41,919	-
<b>Total</b>	<b>2,904,292</b>	<b>3,315,343</b>	<b>3,142,653</b>	<b>3,426,518</b>

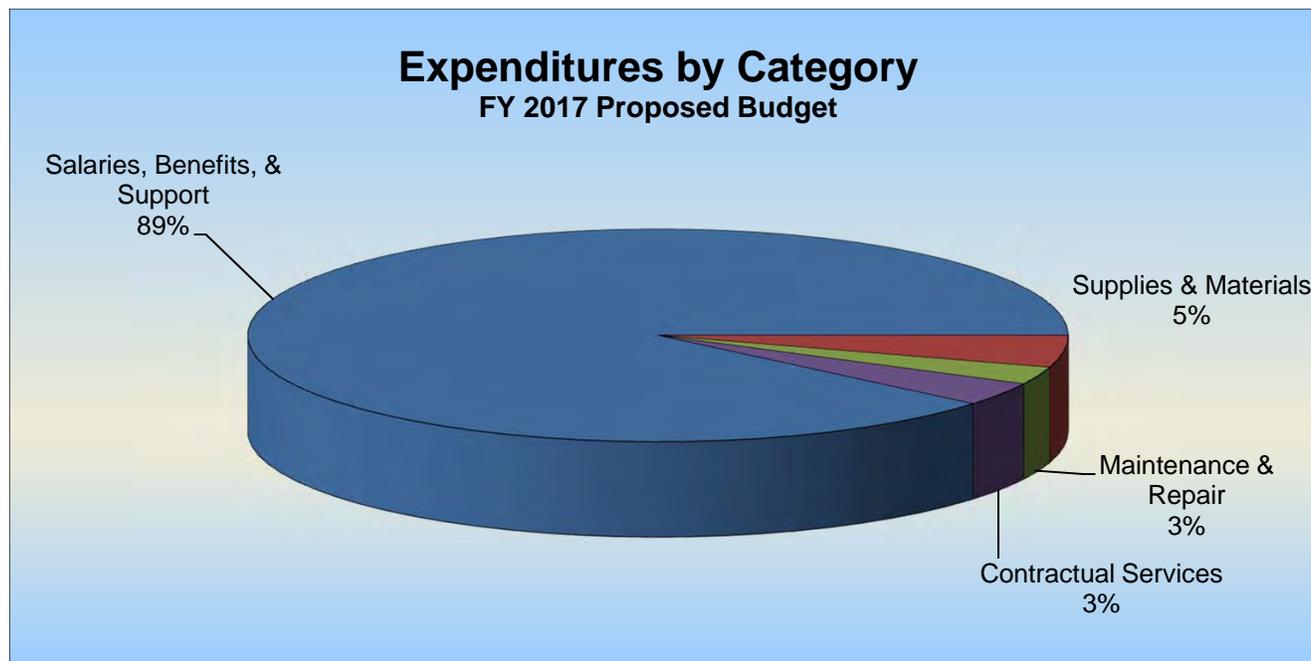
#### **HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Includes rate stabilization increase and 1% COLA.
- Supplies & Materials: Increased Fuel needs; cost increases for EMS medical supplies; replacement of minor equipment; Zoll charging station purchase; and 28 each Thermal Imager Unit purchase.
- Maintenance & Repair: Vehicle maintenance increase; general equipment maintenance; new SCBA testing requirements.
- Contractual Services: Upgrading and Updating Uniform Badges and Award Ribbons; Station Boots.

Decreases:

- Capital Outlay & Improvements: No approved capital outlay in the FY 2017 operating budget



# EXPENDITURE SUMMARY

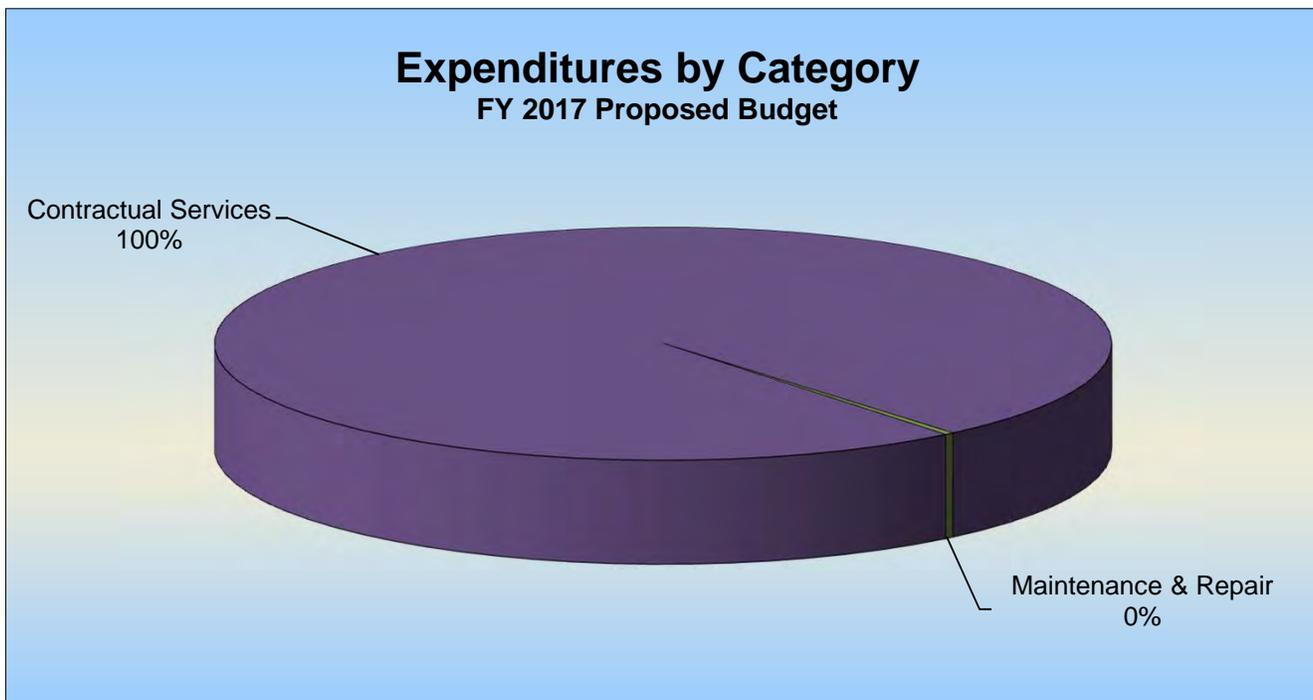
## FIRE/EMS - TRAINING

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	-	-	-	-
Supplies & Materials	-	-	469	-
Maintenance & Repair	170	180	171	170
Contractual Services	22,472	32,506	31,350	51,113
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>22,642</b>	<b>32,686</b>	<b>31,990</b>	<b>51,283</b>

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Contractual Services: Professional Development-SCBA and Fire Investigator course; Peace Officer Academy sponsorship; TEEX leadership symposium; TX FC academy; O-305 AHIMT class; TCFP Exams & Certifications.



# EXPENDITURE SUMMARY

## FIRE/EMS - PREVENTION

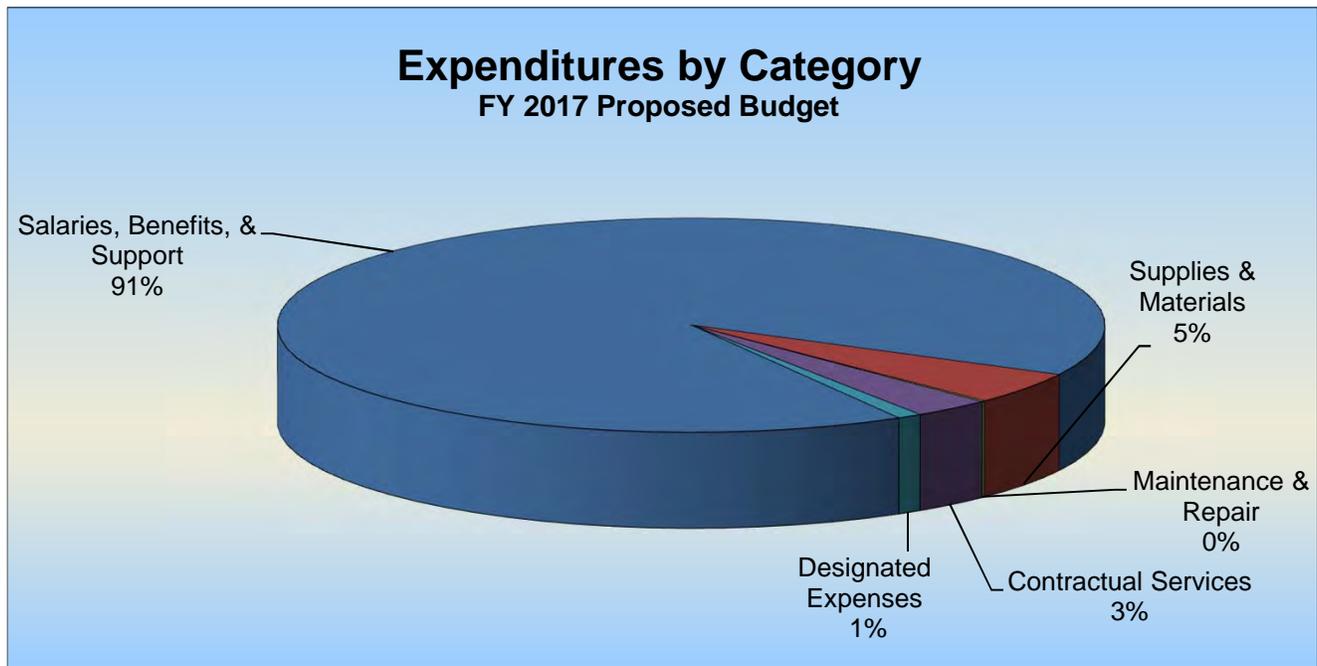
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	97,042	97,415	98,254	101,240
Supplies & Materials	601	306	289	5,406
Maintenance & Repair	170	180	171	170
Contractual Services	1,131	1,775	1,095	3,395
Designated Expenses	217	1,064	1,064	1,070
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>99,161</b>	<b>100,740</b>	<b>100,873</b>	<b>111,281</b>

*Fund*      *01*  
*Dept#*     *4419*

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Includes rate stabilization increase and 1% COLA.
- Supplies & Materials: Replacement of FD Sidearms; Fire/Arson Investigation Respiratory Protection Device.
- Contractual Services: Body Armor for 2 Peace Officers.



## EXPENDITURE SUMMARY

### EMERGENCY MANAGEMENT

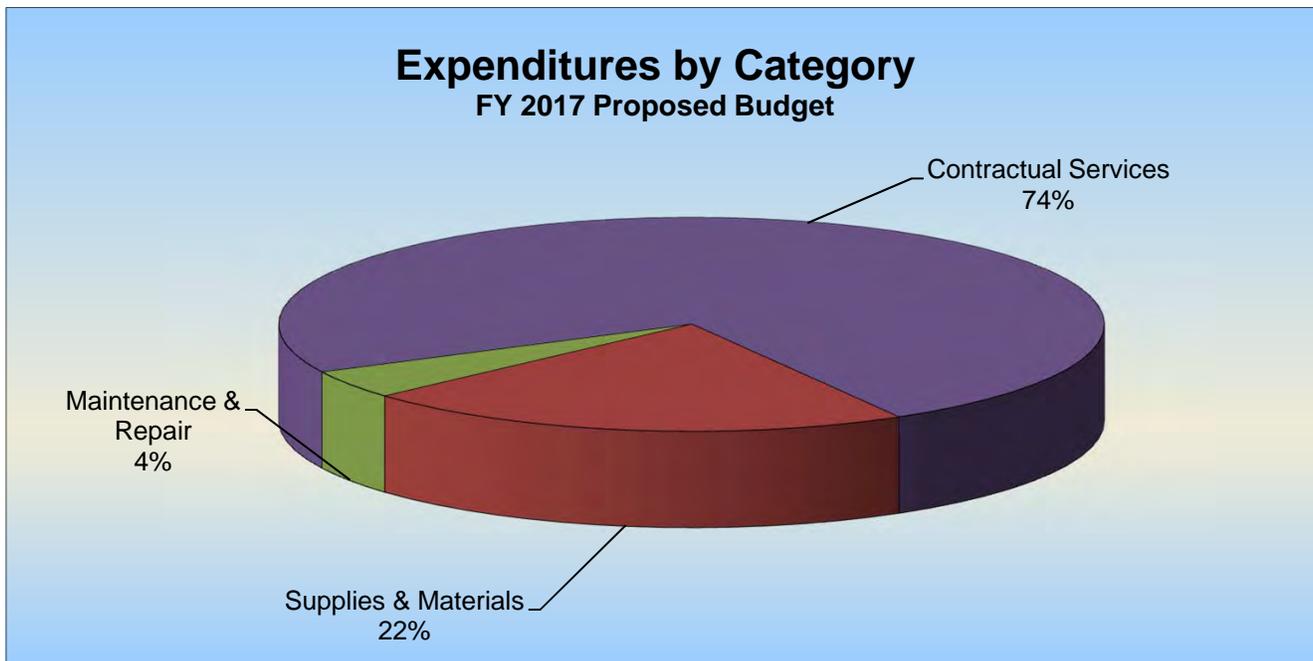
CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 01 Dept# 4420	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	-	-	-	-
Supplies & Materials	-	955	476	730
Maintenance & Repair	151	149	144	145
Contractual Services	816	1,601	1,222	2,499
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>967</b>	<b>2,705</b>	<b>1,842</b>	<b>3,374</b>

Note: The Emergency Management Department is under the guidance of the Deputy Fire Chief. Half of fifty percent of the Deputy Fire Chief's salary and benefits are expected to be reimbursed by the Emergency Management Performance Grant (EMPG).

#### HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\*

Increases:

- Supplies & Materials: Increase for dedicated costs of emergency management.
- Contractual Services: Professional development requirements of the emergency management coordinator.



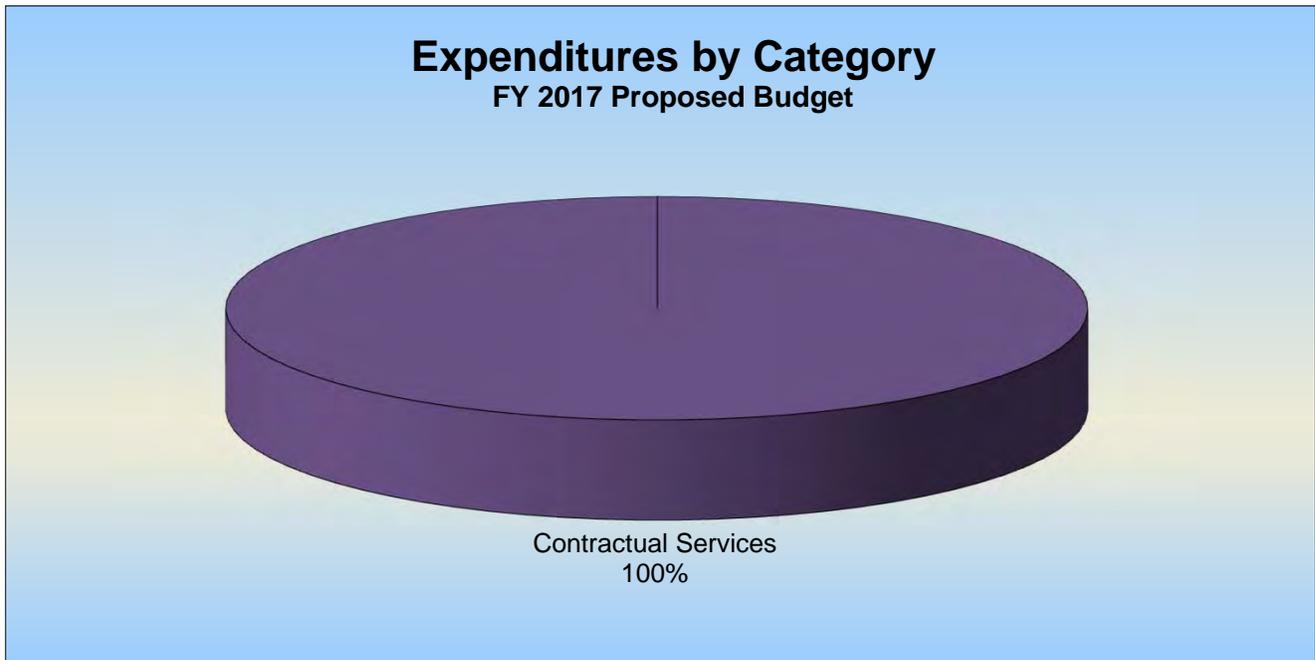
# EXPENDITURE SUMMARY

## ENGINEERING

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	-	-	-	-
Supplies & Materials	-	-	-	-
Maintenance & Repair	-	-	-	-
Contractual Services	37,035	48,000	56,285	56,285
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>37,035</b>	<b>48,000</b>	<b>56,285</b>	<b>56,285</b>

*Fund*      *01*  
*Dept#*     *5100*

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***



# EXPENDITURE SUMMARY

## STREET DEPARTMENT

	<i>Fund</i>		<i>01</i>	
	<i>Dept#</i>		<i>5300</i>	
<b>CATEGORY</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Amended Budget</b>	<b>FY 2016 Year End Projection</b>	<b>FY 2017 Proposed Budget</b>
Salaries, Benefits, & Support	196,459	217,381	202,989	222,782
Supplies & Materials	21,427	37,216	35,351	28,778
Maintenance & Repair	70,065	88,561	86,219	79,969
Contractual Services	261,447	292,246	272,442	282,584
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Ave D Sidewalk Improvements	-	35,592	35,592	-
<b>Total</b>	<b>549,398</b>	<b>670,996</b>	<b>632,593</b>	<b>614,113</b>

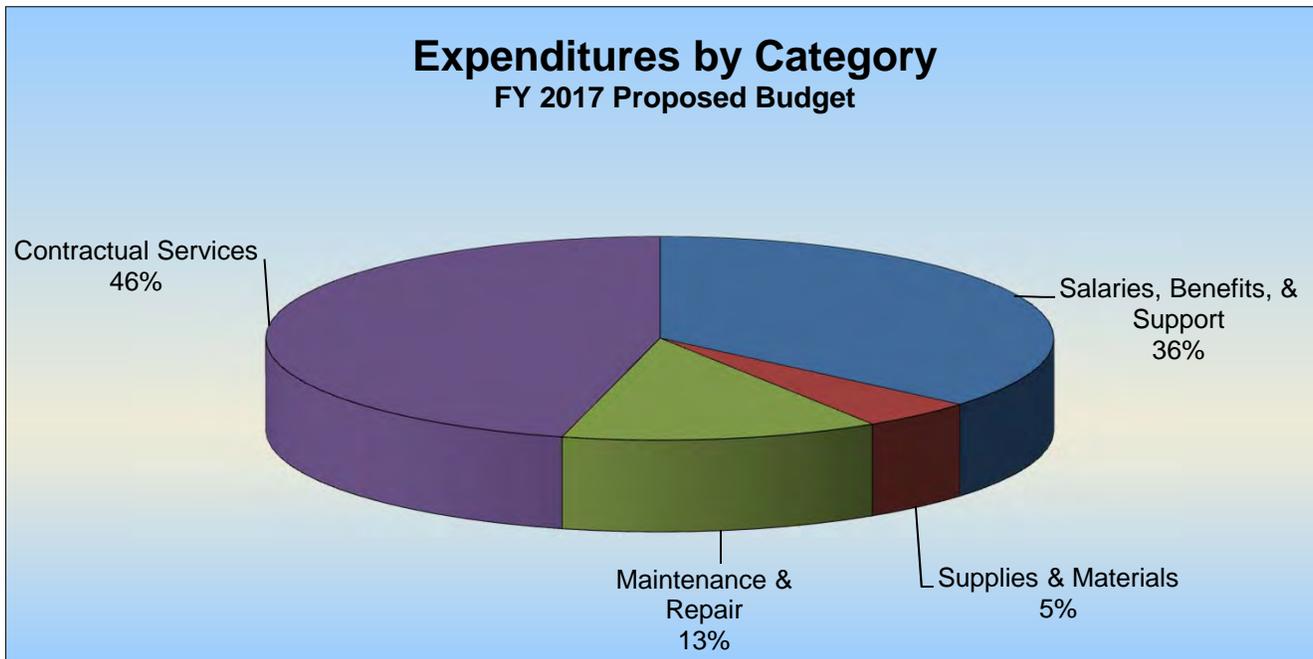
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase; salary savings from vacancies in FY 2016.
- Contractual Services: New development utility charges.

Decreases:

- Supplies & Materials: No program supplies needed for FY 2017; fuel savings due to lower prices.
- Maintenance & Repair: Reduced facility maintenance costs.
- Ave D Sidewalk Improvements: Phase II will be completed in FY 2016.



# EXPENDITURE SUMMARY

## FLEET SERVICES

CATEGORY	Fund 01 Dept# 5500			
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	251,219	258,333	247,133	262,020
Supplies & Materials	6,224	6,642	6,641	6,349
Maintenance & Repair	5,499	4,228	3,728	4,970
Contractual Services	9,979	14,860	11,452	17,241
Designated Expenses	-	150	150	250
Capital Outlay & Improvements	-	5,500	5,500	-
<b>Total</b>	<b>272,921</b>	<b>289,713</b>	<b>274,604</b>	<b>290,830</b>

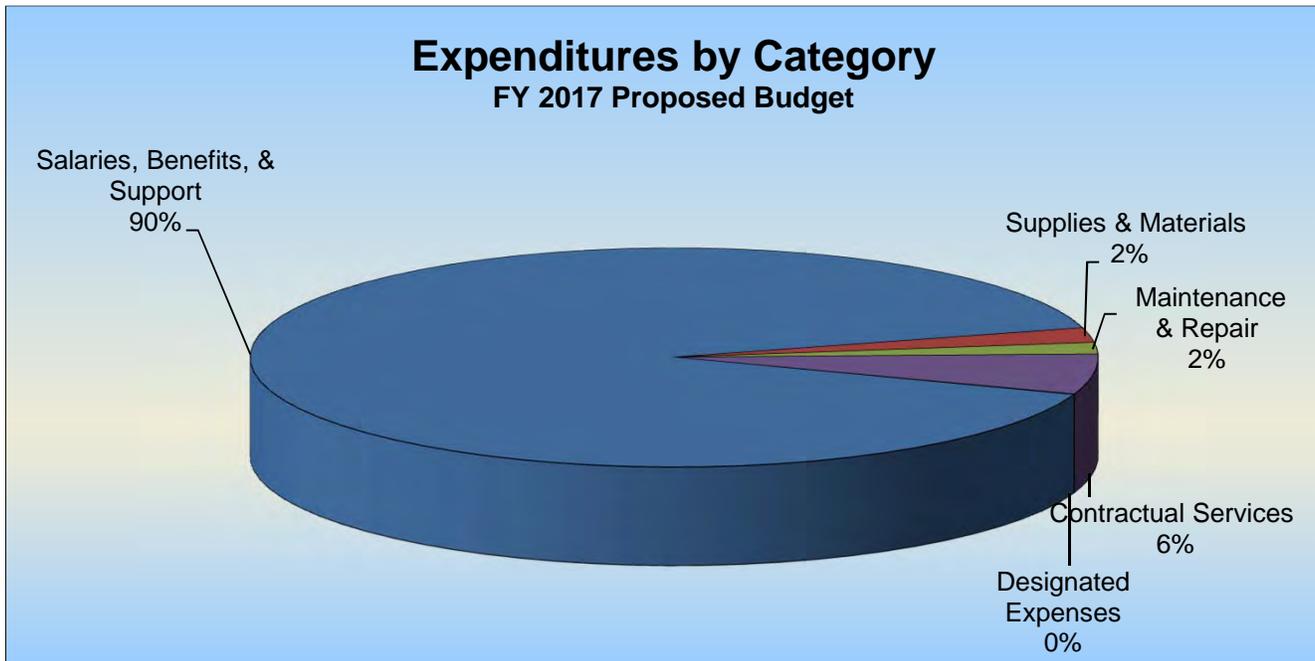
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase; salary savings from vacancies in FY 2016.
- Maintenance & Repair: Facility maintenance costs and Vehicle scanner (update).
- Contractual Services: Spill prevention.
- Designated Expenses: Waste Oil pick up.

Decreases:

- Supplies & Materials: Fuel savings due to lower prices.
- Capital Outlay & Improvements: No approved capital outlay in the FY 2017 operating budget



# EXPENDITURE SUMMARY

## PLANNING

CATEGORY	Fund 01 Dept# 6100			
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	62,786	123,836	82,601	154,994
Supplies & Materials	735	6,246	12,236	10,283
Maintenance & Repair	1,185	1,669	1,669	1,818
Contractual Services	26,226	168,114	159,114	149,868
Designated Expenses	188	300	300	300
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>91,120</b>	<b>300,165</b>	<b>255,920</b>	<b>317,263</b>

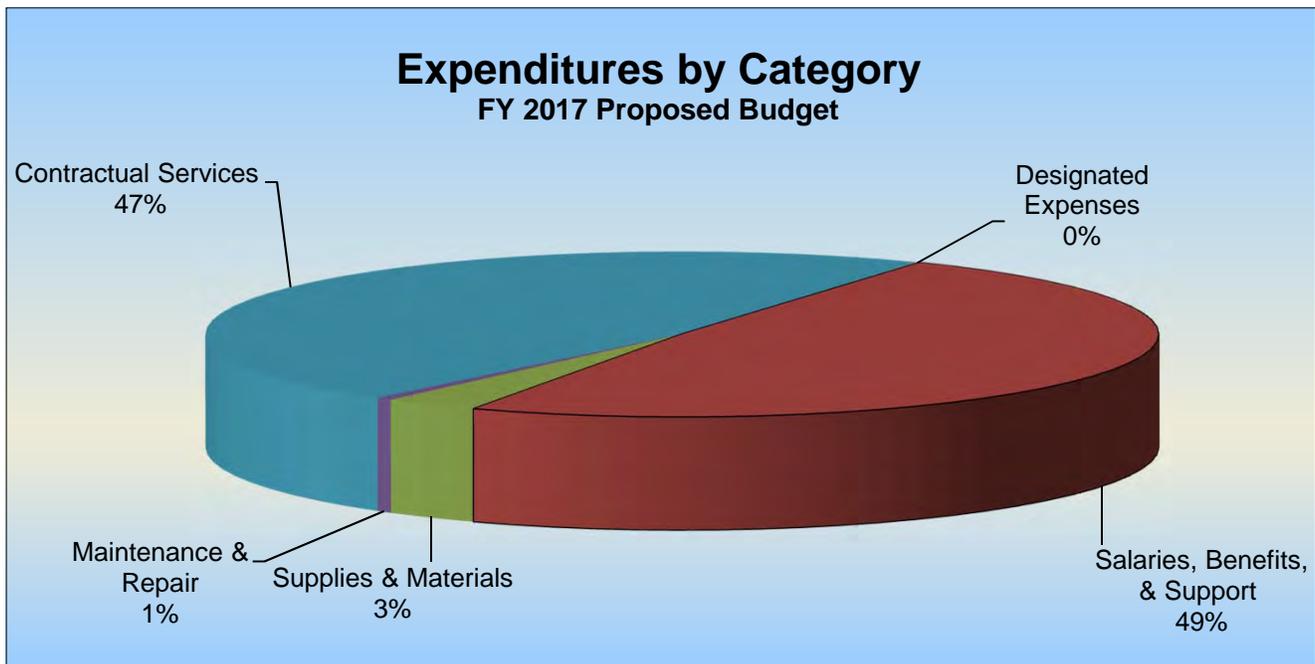
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Planner position is funded beginning March 1, 2016 and earlier funding will be requested through the Hero's Hiring Program for veterans
- Maintenance & Repair: Increased cost for ARC GIS and AUTO CAD

Decreases:

- Supplies & Materials: No minor equipment needed in FY 2017
- Contractual Services: Update to Thoroughfare Plan and the Comprehensive Plan completed in FY 2016



## EXPENDITURE SUMMARY

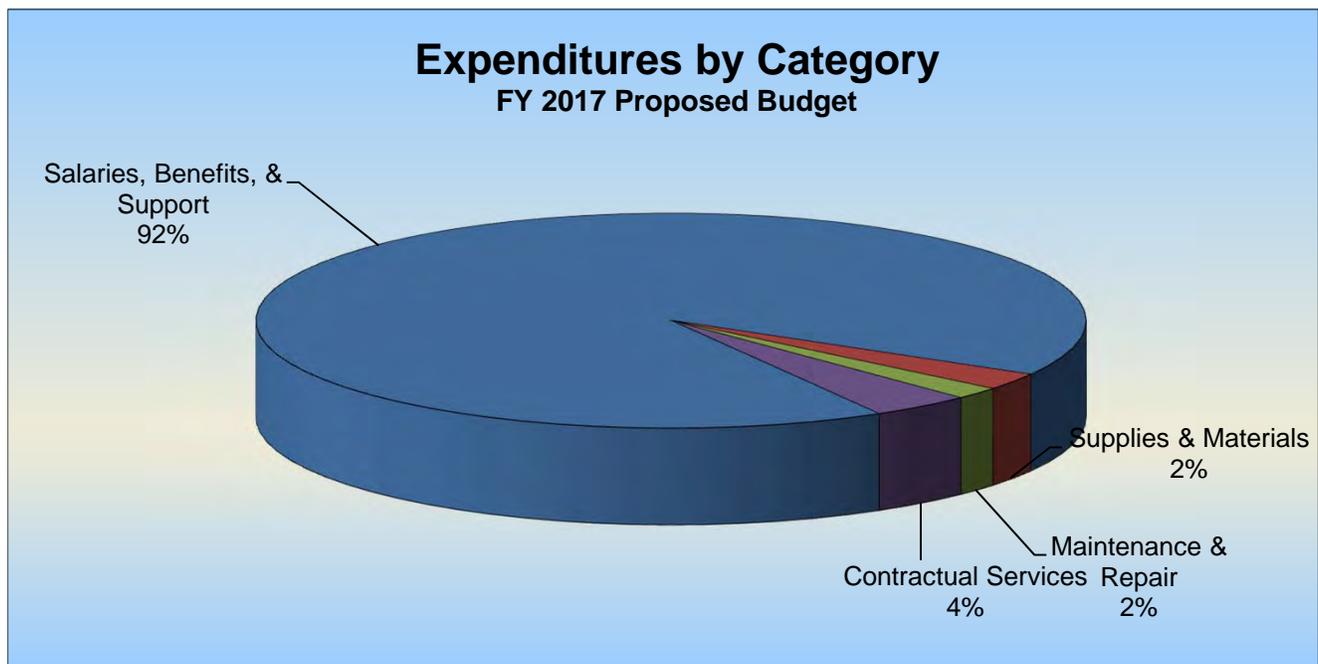
### BUILDING AND DEVELOPMENT

CATEGORY	<i>Fund 01 Dept# 5200</i>			
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	260,007	289,865	272,618	320,236
Supplies & Materials	4,150	8,994	7,253	8,969
Maintenance & Repair	4,704	6,157	5,831	6,329
Contractual Services	6,365	13,186	12,444	13,706
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>275,226</b>	<b>318,202</b>	<b>298,146</b>	<b>349,240</b>

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: The Building Inspector/Development Review Specialist is funded beginning April 1, 2016.
- Supplies & Materials: Inspection tag inventory and fuel need increase due to new position.
- Maintenance & Repair: Unforeseen repairs.
- Contractual Services: Professional development and Uniforms for new position.



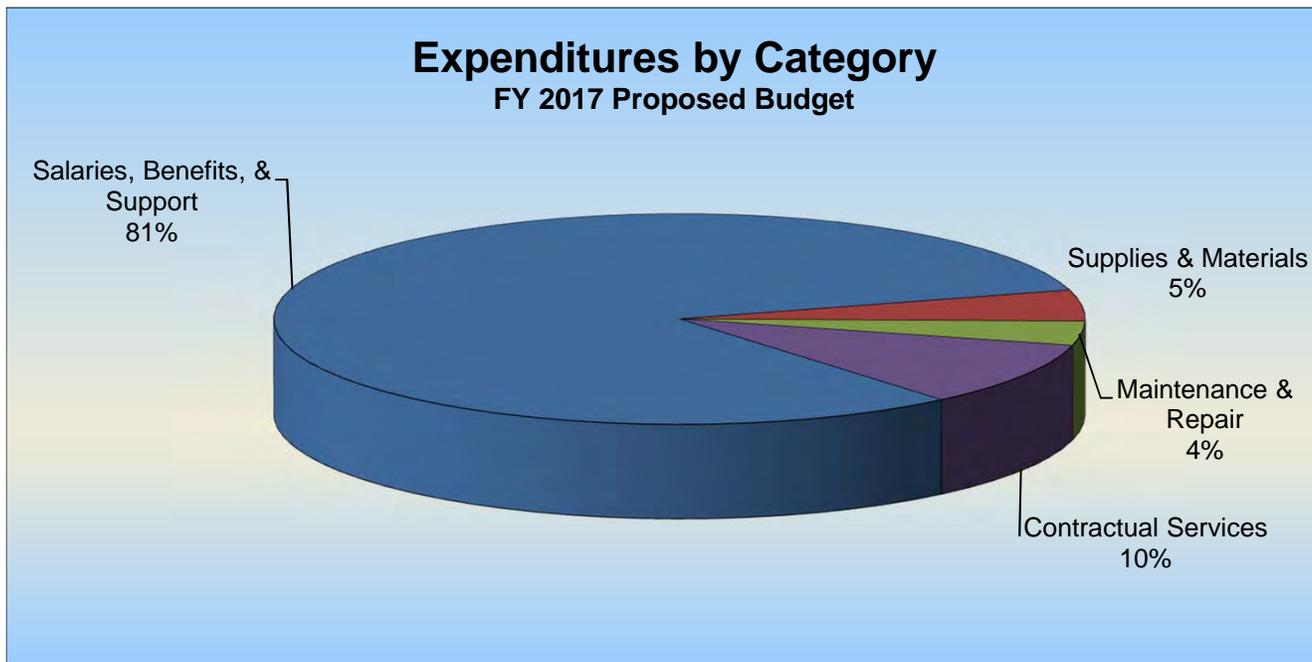
**EXPENDITURE SUMMARY**  
**CODE AND HEALTH COMPLIANCE**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 01 Dept# 7200	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	148,942	150,323	147,032	151,930
Supplies & Materials	6,500	10,986	7,176	8,861
Maintenance & Repair	4,328	6,788	6,317	6,888
Contractual Services	8,184	19,630	18,165	18,328
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>167,954</b>	<b>187,727</b>	<b>178,690</b>	<b>186,007</b>

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase; salary savings from vacancies in FY 2016.
- Supplies & Materials: Increase in supply needs; replacement of minor equipment.
- Maintenance & Repair: Increased building maintenance costs.
- Contractual Services: Increased need of mowing and junk abatement services.



**EXPENDITURE SUMMARY**  
**PARKS AND RECREATION - ADMINISTRATION**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	Fund	01
				Dept#	5400
				FY 2017 Proposed Budget	
Salaries, Benefits, & Support	171,777	145,046	152,463		160,614
Supplies & Materials	12,417	1,202	998		965
Maintenance & Repair	738	2,263	1,113		1,588
Contractual Services	16,473	17,156	15,637		16,041
Designated Expenses	616	2,000	2,000		-
Capital Outlay & Improvements	-	-	-		-
<b>Total</b>	<b>202,021</b>	<b>167,667</b>	<b>172,211</b>		<b>179,208</b>

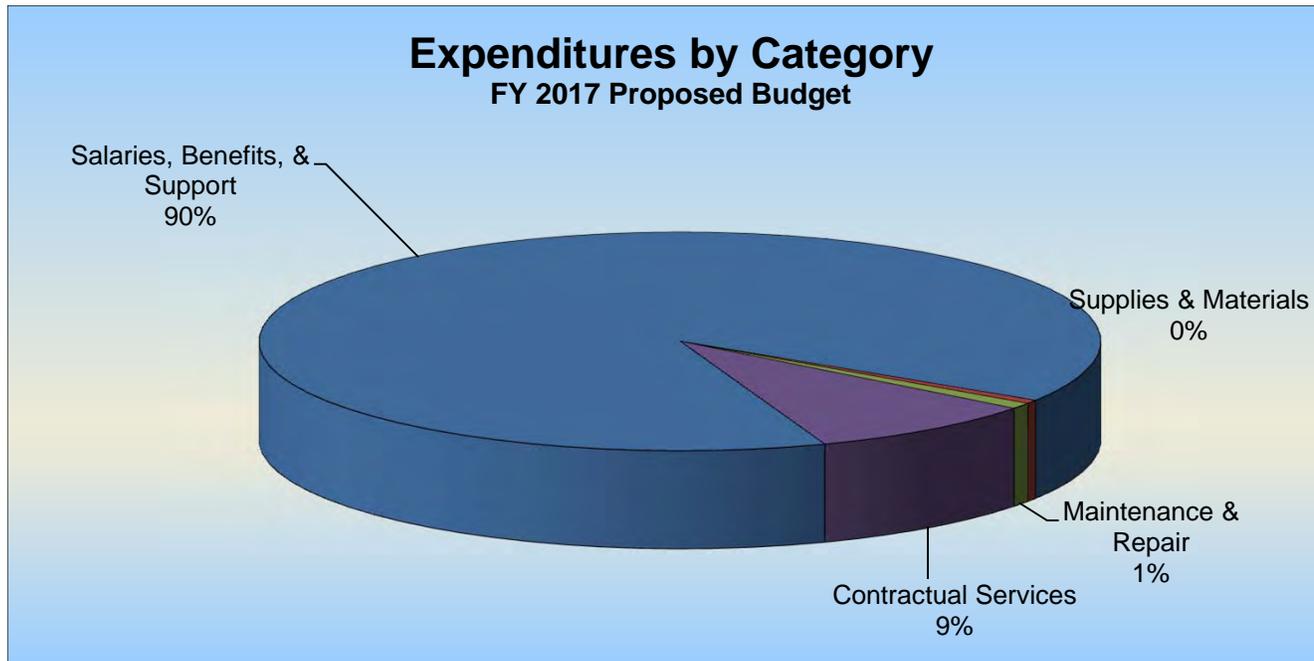
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Positions were vacant for a portion of FY 2016; also includes 1% COLA increase for FY 2017.
- Maintenance & Repair: Plumbing and structure repairs.
- Contractual Services: Internet service for (12) Tablets; Staff shirts.

Decreases:

- Designated Expenses: No Youth activity expenses anticipated for FY 2017.



**EXPENDITURE SUMMARY**  
**PARKS AND RECREATION - MAINTENANCE**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	Fund
				01
				Dept#
				5410
				FY 2017 Proposed Budget
Salaries, Benefits, & Support	367,268	386,924	385,840	585,231
Supplies & Materials	30,846	36,249	29,780	31,268
Maintenance & Repair	26,895	35,287	35,764	32,910
Contractual Services	24,392	30,090	23,953	25,245
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>449,401</b>	<b>488,550</b>	<b>475,337</b>	<b>674,654</b>

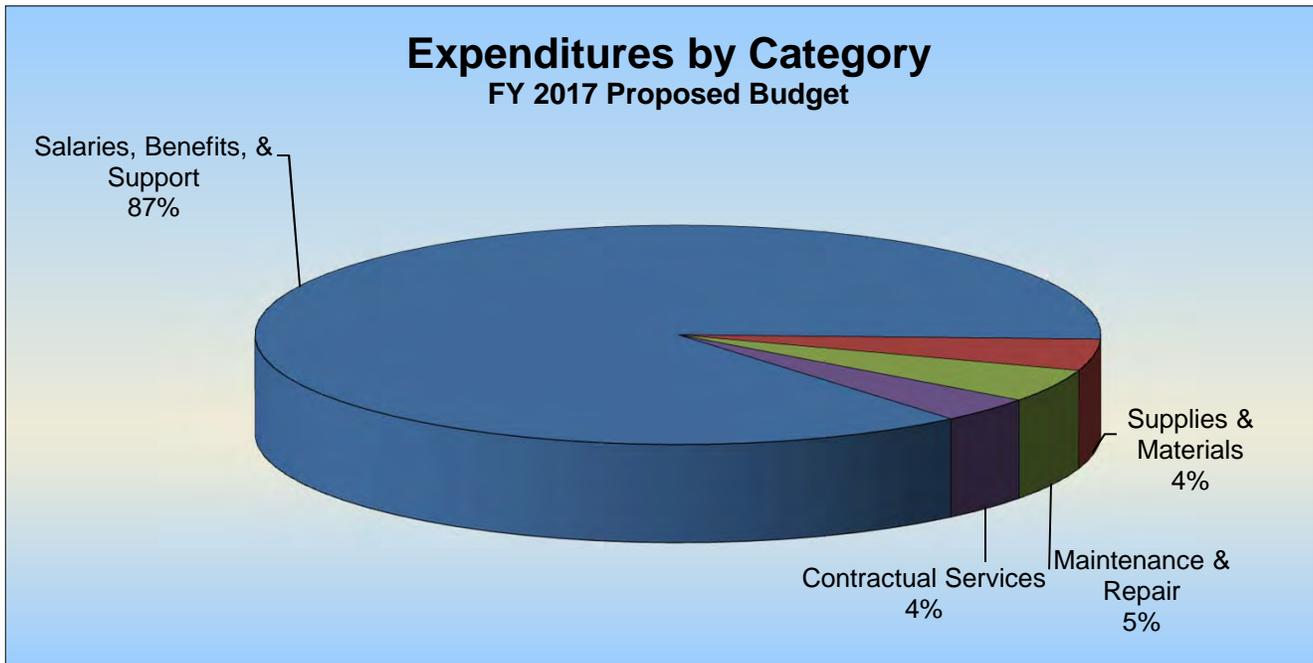
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Positions were vacant for a portion of FY 2016; also includes 1% COLA increase for FY 2017.
- Supplies & Materials: Increase in needed field/shop supplies.
- Contractual Services: Ditch Witch and Lift rental.

Decreases:

- Maintenance & Repair: Lower Facility Maintenance & Repair costs anticipated in FY 2017.



**EXPENDITURE SUMMARY**  
**PARKS AND RECREATION - ATHLETICS**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 01 Dept# 5420	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	81,404	153,814	124,662	152,064
Supplies & Materials	114,723	147,295	147,712	144,785
Maintenance & Repair	1,763	7,780	7,316	19,143
Contractual Services	36,978	41,700	41,332	41,660
Designated Expenses	3,959	10,000	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>238,827</b>	<b>360,589</b>	<b>321,022</b>	<b>357,652</b>

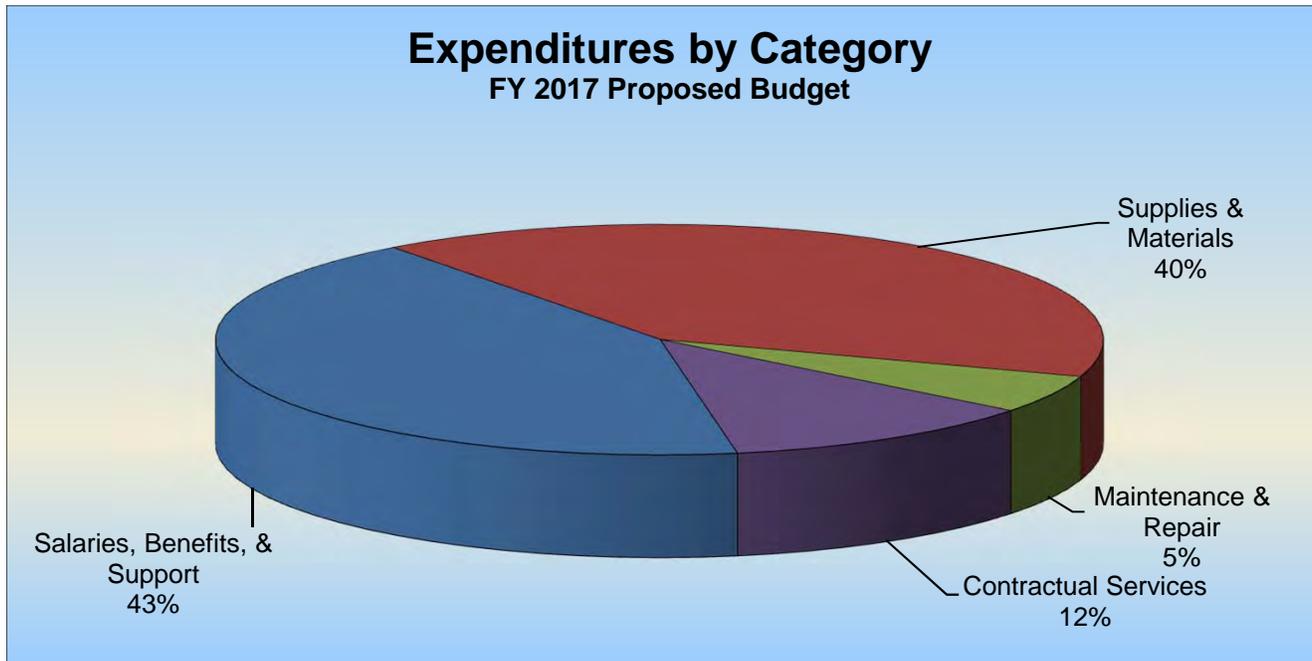
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Includes 1% COLA increase and salary savings were realized in FY 2016.
- Maintenance & Repair: Infield dirt and Windscreens.
- Contractual Services: TAAF annual rate increase.

Decreases:

- Supplies & Materials: Reduced program costs due to lower participation.



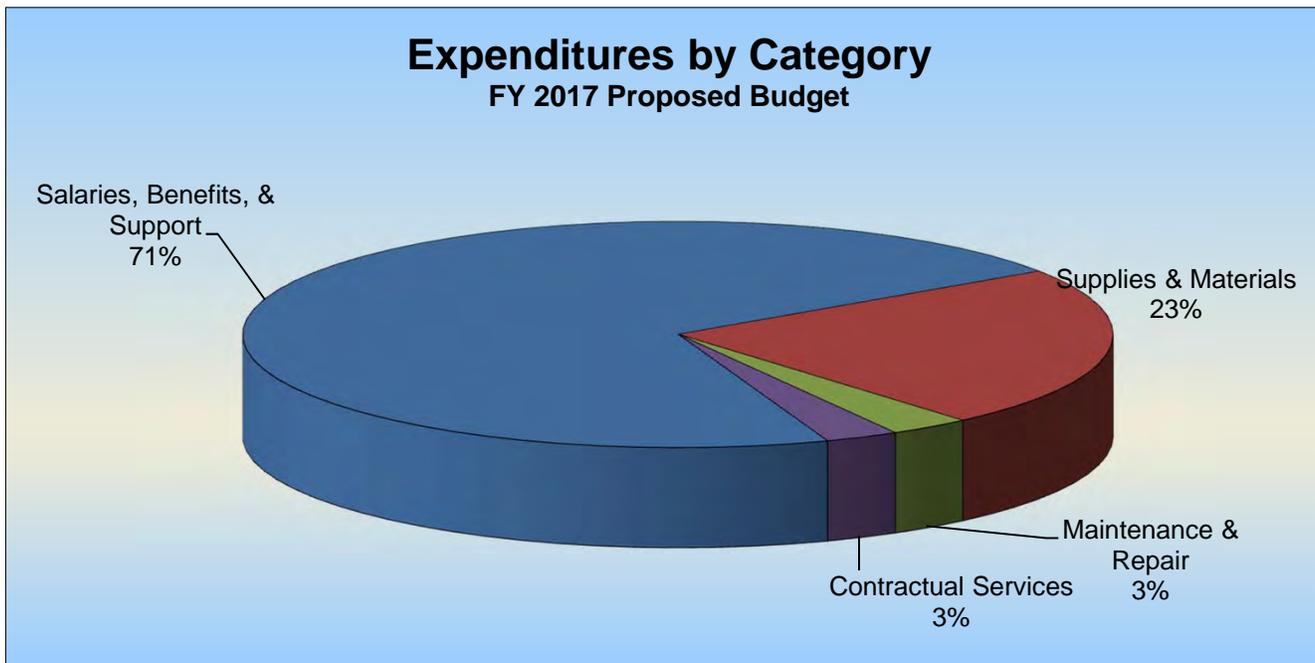
**EXPENDITURE SUMMARY**  
**PARKS AND RECREATION - AQUATICS**

CATEGORY			<i>Fund</i>	<i>01</i>
			<i>Dept#</i>	<i>5430</i>
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	99,250	116,258	112,015	112,057
Supplies & Materials	32,031	36,059	34,957	36,516
Maintenance & Repair	1,091	3,760	3,741	4,741
Contractual Services	5,965	3,318	2,411	4,300
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>138,337</b>	<b>159,395</b>	<b>153,124</b>	<b>157,614</b>

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Supplies & Materials: Increased program costs due to higher participation.
- Maintenance & Repair: Increased building maintenance.
- Contractual Services: Increased advertising and staff costs; CPO and WSI certification required.



**EXPENDITURE SUMMARY**  
**PARKS AND RECREATION - SPECIAL EVENTS**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 01 Dept# 5440	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	-	500	-	-
Supplies & Materials	-	740	650	1,100
Maintenance & Repair	-	-	-	-
Contractual Services	34,574	33,900	32,171	13,200
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>34,574</b>	<b>35,140</b>	<b>32,821</b>	<b>14,300</b>

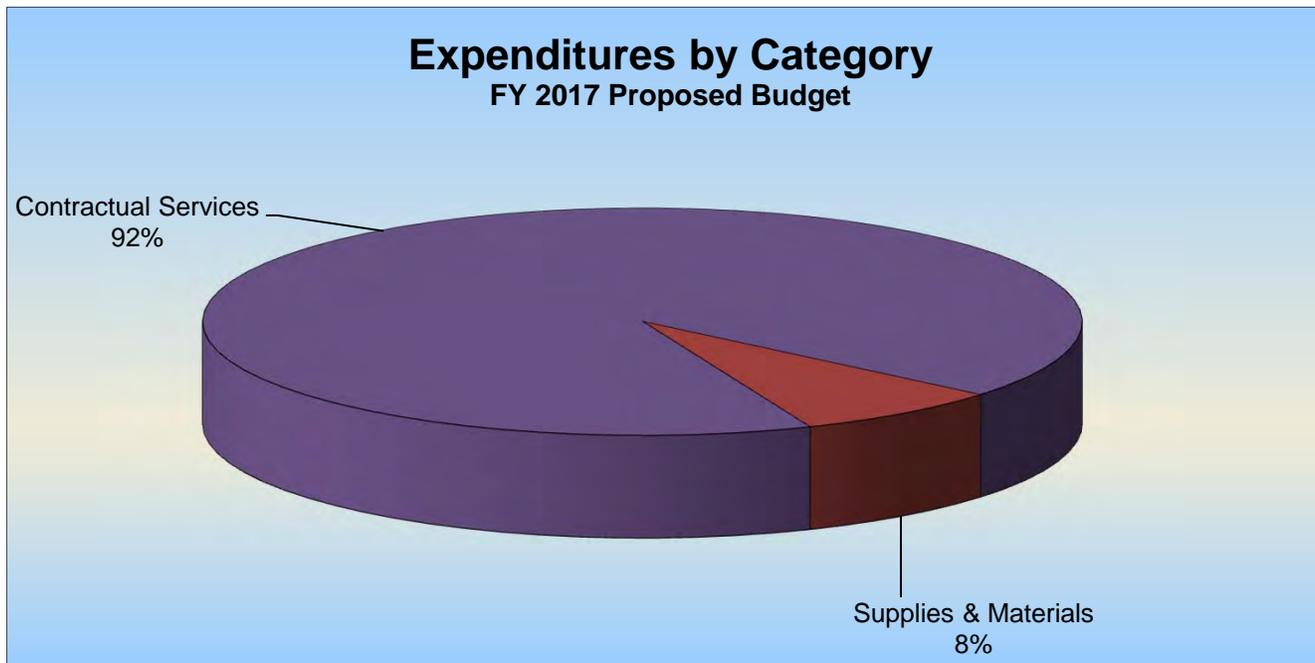
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Supplies & Materials: Event supplies increase.

Decreases:

- Contractual Services: Rabbit Fest Parade Float was included in FY 2016.



# EXPENDITURE SUMMARY

## LIBRARY

CATEGORY	Fund 01 Dept# 7100			
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	284,061	293,880	286,322	327,333
Supplies & Materials	14,874	16,284	15,741	16,392
Maintenance & Repair	21,544	16,859	27,566	24,080
Contractual Services	51,215	57,306	52,473	58,169
Designated Expenses	-	500	500	3,500
Capital Outlay & Improvements	38,358	11,700	34,100	28,150
<b>Total</b>	<b>410,052</b>	<b>396,529</b>	<b>416,702</b>	<b>457,624</b>

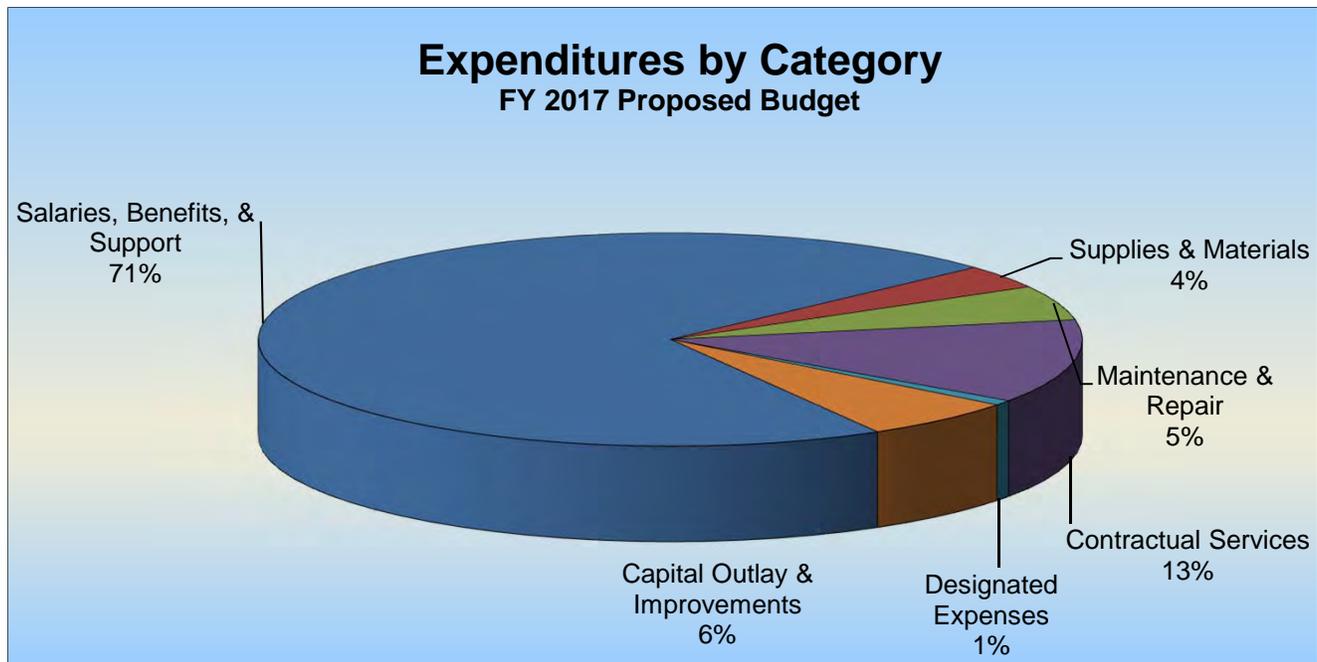
### HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\*

Increases:

- Salaries & Benefits: Include 1% COLA increase; salary savings from vacancies in FY 2016.
- Supplies & Materials: Due to Computer supplies (color toner).
- Contractual Services: Mango Language Service & E-books.
- Designated Expenses: Pilot program with Unique Management.

Decreases:

- Maintenance & Repair: Reduced building maintenance costs.
- Capital Outlay & Improvements: Reduced book collection costs.



# EXPENDITURE SUMMARY

## NON-DEPARTMENTAL

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	<i>Fund 01</i> <i>Dept# 7500</i>	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	46,651	82,841	79,601	87,500
Supplies & Materials	3,080	5,058	5,695	4,885
Maintenance & Repair	44,150	43,415	44,039	44,025
Contractual Services	170,637	124,354	115,748	179,647
Designated Expenses	131,272	161,050	167,961	174,891
Capital Outlay & Improvements	7,123	52,636	52,636	-
Economic Development Incentives	182,965	303,534	201,792	290,000
Grant Matches	-	-	-	35,000
Transfers Out & Contingency	-	-	-	-
<b>Total</b>	<b>585,878</b>	<b>772,888</b>	<b>667,472</b>	<b>815,948</b>

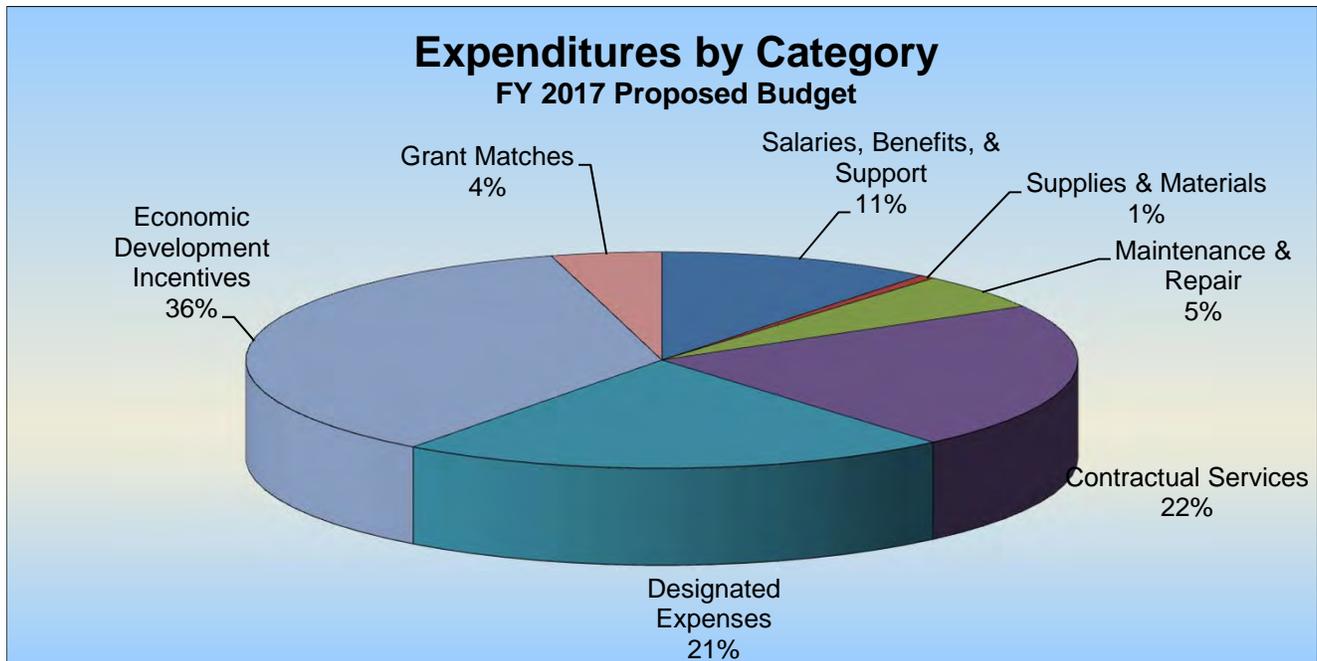
### HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\*

Increases:

- Salaries & Benefits: Increase in Unemployment projection and Transit Contribution.
- Contractual Services: State Legislative Services.
- Designated Expenses: Increased insurance premiums (TML).
- Economic Development Incentives: Incentive (property and sales taxes) for economic development at Shops at Five Hills.
- Grant Matches: Assistance to FF Grant Cost (\$20,000) & Prevention & Safety Grant (15,000) moved from Fire Ops

Decreases:

- Supplies & Materials: Due to lower fuel prices (Janitor Van)
- Capital Outlay & Improvements: The West Gateway Monument Sign was originally funded in FY 2016.





# WATER & SEWER FUND



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*

# WATER & SEWER FUND

The Water & Sewer Fund is one of the three enterprise funds that the City of Copperas Cove utilizes in accounting for services provided to citizens. The Governmental Accounting Standards Board *Codification*, Section 1300.104, states that “the enterprise fund type may be used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance public policy, management control, accountability, or other purposes.” These funds are not required by GASB, but are permitted.

The City of Copperas Cove’s Water & Sewer Fund accounts for all expenses incurred and revenues earned in the process of providing water to the public. Organizationally, this fund is divided into ten departments: public works administration, utility administration, water distribution, sewer collection, wastewater treatment, compost, wastewater-south plant, wastewater-northeast plant, wastewater-northwest plant, and wastewater-lab. In addition, this fund accounts for expenses related to water contracts, debt service requirements and interfund transfers to the General Fund for reimbursement of administrative expenditures.



**City of Copperas Cove, Texas**  
**FY 2017 Proposed Budget**  
**Water and Sewer Fund**  
**Revenue & Expenditures Summary**

**OVERVIEW**

The Water & Sewer Fund is an enterprise fund that includes water and wastewater system operations. The City provides water and wastewater service to approximately 13,750 residential and commercial customers through the Water & Sewer Fund. The proposed Water & Sewer revenue provides a significant portion of the total revenue generated in the Water & Sewer Fund. The City of Copperas Cove will make every effort to keep expenses to a minimum.

	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
Sale of Water	5,205,224	5,296,231	5,136,963	5,551,053	5,944,800	5,942,649
Sewer Revenues	4,208,908	4,908,003	4,773,232	5,005,057	5,370,794	5,375,115
Service Charges	154,487	136,313	127,970	171,027	127,115	130,624
Late Payment Charges	139,306	295,246	306,640	306,615	326,248	327,000
Other Income	77,088	72,772	116,804	192,261	129,664	97,426
<b>TOTAL</b>	<b>9,785,013</b>	<b>10,708,565</b>	<b>10,461,609</b>	<b>11,226,013</b>	<b>11,898,621</b>	<b>11,872,814</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,923,359	1,882,605	1,817,118	1,884,137	1,915,683	1,848,169
Supplies & Materials	290,709	276,762	263,287	272,060	288,876	192,168
Repairs & Maintenance	264,707	280,692	317,782	341,053	363,075	310,447
Contractual Services	1,135,801	1,263,204	1,427,014	1,541,327	1,661,565	2,208,555
Designated Expenses	5,224,335	5,881,045	5,469,037	6,189,743	7,036,458	6,222,347
Capital Outlay	11,531	75,465	7,831	41,651	48,134	30,000
Transfers	690,000	695,000	795,000	835,000	895,000	939,750
<b>TOTAL</b>	<b>9,540,442</b>	<b>10,354,773</b>	<b>10,097,069</b>	<b>11,104,971</b>	<b>12,208,791</b>	<b>11,751,436</b>
Revenues Over/(Under)						
Expenses	244,571	353,792	364,540	121,042	(310,170)	121,378
<b>TOTAL</b>	<b>9,785,013</b>	<b>10,708,565</b>	<b>10,461,609</b>	<b>11,226,013</b>	<b>11,898,621</b>	<b>11,872,814</b>

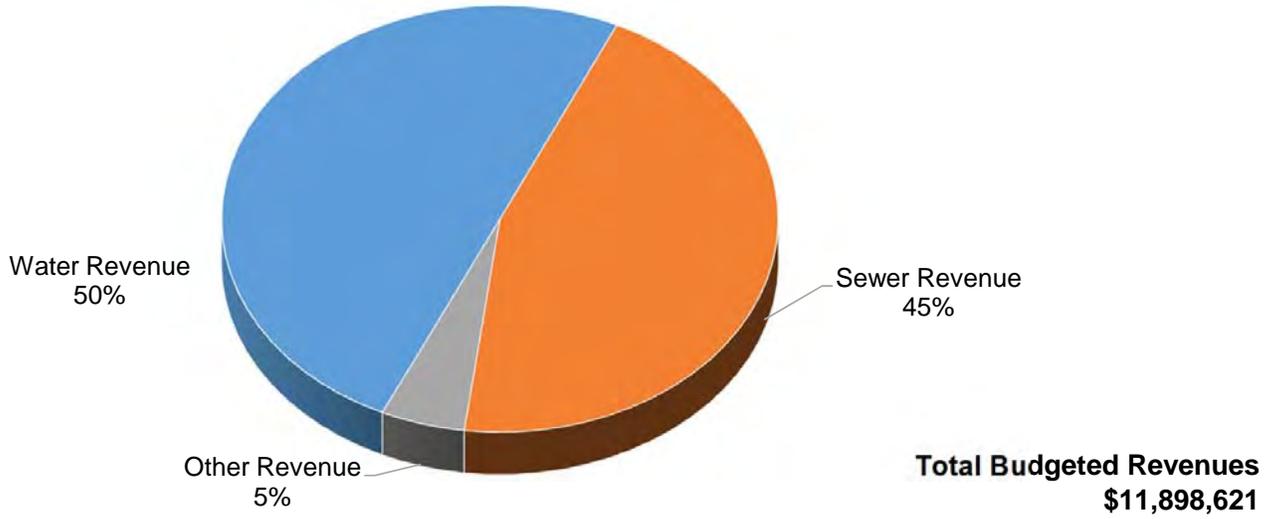
**CITY OF COPPERAS COVE, TEXAS**  
**FISCAL YEAR 2016-17 PROPOSED BUDGET**  
**WATER & SEWER FUND**  
**SUMMARY OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 3,003,545	\$ 3,124,597	\$ 3,124,597	\$ 2,814,427		\$ 2,814,427
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 3,003,545</b>	<b>\$ 3,124,597</b>	<b>\$ 3,124,597</b>	<b>\$ 2,814,427</b>	<b>\$ -</b>	<b>\$ 2,814,427</b>
<b>REVENUES:</b>						
Water Revenue	\$ 5,655,953	\$ 6,051,472	\$ 6,049,761	\$ 6,049,764	\$ -	\$ 6,049,764
Sewer Revenue	5,099,639	5,528,627	5,465,621	5,472,000		5,472,000
Senior Citizen Discount	(199,482)	(170,040)	(199,788)	(204,000)		(204,000)
Water Tap Fees	63,999	60,840	32,210	33,600		33,600
Sewer Tap Fees	15,590	16,800	9,640	12,000		12,000
Connect/Disconnect Fee	77,778	76,044	72,726	74,004		74,004
Composting Sales Revenue	4,327	3,350	4,246	4,420		4,420
Service Charge-NSF check	3,930	4,800	4,065	4,200		4,200
<b>Subtotal</b>	<b>\$ 10,721,734</b>	<b>\$ 11,571,893</b>	<b>\$ 11,438,481</b>	<b>\$ 11,445,988</b>	<b>\$ -</b>	<b>\$ 11,445,988</b>
Admin Reimb-Drainage	\$ 20,000	\$ 20,250	\$ 20,250	\$ 20,500	\$ -	\$ 20,500
Interest Revenue	6,045	6,000	7,749	7,800		7,800
Admin Fees	123	168	126	122		122
Late Charge For Billing	306,615	324,000	326,248	327,000		327,000
Miscellaneous Revenues	61,544	78,000	60,539	62,004		62,004
Insurance Proceeds	500	-	1,000	-		-
Credit Card Convenience Fee	5,403	7,080	4,228	2,400		2,400
Auction Proceeds	104,049	7,000	40,000	7,000		7,000
<b>Subtotal</b>	<b>\$ 504,279</b>	<b>\$ 442,498</b>	<b>\$ 460,140</b>	<b>\$ 426,826</b>	<b>\$ -</b>	<b>\$ 426,826</b>
<b>TOTAL REVENUE</b>	<b>\$ 11,226,013</b>	<b>\$ 12,014,391</b>	<b>\$ 11,898,621</b>	<b>\$ 11,872,814</b>	<b>\$ -</b>	<b>\$ 11,872,814</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 14,229,558</b>	<b>\$ 15,138,988</b>	<b>\$ 15,023,218</b>	<b>\$ 14,687,241</b>	<b>\$ -</b>	<b>\$ 14,687,241</b>
<b>EXPENDITURES:</b>						
Public Works Administration (80)	\$ 235,292	\$ 261,902	\$ 261,287	\$ 320,646	\$ 70,142	\$ 390,788
Utility Administration (81)	584,904	608,715	574,903	853,126	-	853,126
Water Distribution (82)	1,303,282	1,420,532	1,347,717	1,358,554	37,684	1,396,238
Sewer Collection (83)	477,081	539,931	503,774	494,354	15,000	509,354
Wastewater Treatment (84)	210,709	234,695	226,854	75,734	-	75,734
Composting (84-01)	89,073	97,700	97,033	100,040	-	100,040
Wastewater - South Plant (84-02)	249,169	241,220	254,567	226,495	-	226,495
Wastewater - NE Plant (84-03)	345,566	356,286	345,688	417,419	-	417,419
Wastewater - NW Plant (84-04)	473,900	513,966	488,183	501,677	-	501,677
Wastewater - Lab (84-05)	37,291	41,547	40,670	41,810	-	41,810
Non-Departmental (85)	3,502,874	4,400,044	4,106,338	3,337,201	-	3,337,201
<b>OPERATING EXPENDITURES</b>	<b>\$ 7,509,141</b>	<b>\$ 8,716,538</b>	<b>\$ 8,247,014</b>	<b>\$ 7,727,056</b>	<b>\$ 122,826</b>	<b>\$ 7,849,882</b>
<b>OTHER EXPENDITURES:</b>						
Capital Outlay	\$ 35,698	\$ 56,850	\$ 48,134	\$ -	\$ 30,000	\$ 30,000
Principal & Int Debt Pymts	3,560,122	3,952,977	3,913,643	3,871,554	-	3,871,554
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 3,595,820</b>	<b>\$ 4,009,827</b>	<b>\$ 3,961,777</b>	<b>\$ 3,871,554</b>	<b>\$ 30,000</b>	<b>\$ 3,901,554</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,104,961</b>	<b>\$ 12,726,365</b>	<b>\$ 12,208,791</b>	<b>\$ 11,598,610</b>	<b>\$ 152,826</b>	<b>\$ 11,751,436</b>
<b>ENDING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 3,124,597	\$ 2,412,623	\$ 2,814,427	\$ 3,088,631	\$ (152,826)	\$ 2,935,805
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 3,124,597</b>	<b>\$ 2,412,623</b>	<b>\$ 2,814,427</b>	<b>\$ 3,088,631</b>	<b>\$ (152,826)</b>	<b>\$ 2,935,805</b>
<b>IDEAL FUND BALANCE</b>	<b>\$ 1,877,285</b>	<b>\$ 2,179,135</b>	<b>\$ 2,061,754</b>	<b>\$ 1,931,764</b>		<b>\$ 1,962,471</b>
<b>OVER (UNDER) IDEAL FUND BALANCE</b>	<b>\$ 1,247,312</b>	<b>\$ 233,488</b>	<b>\$ 752,673</b>	<b>\$ 1,156,867</b>		<b>973,334</b>

\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

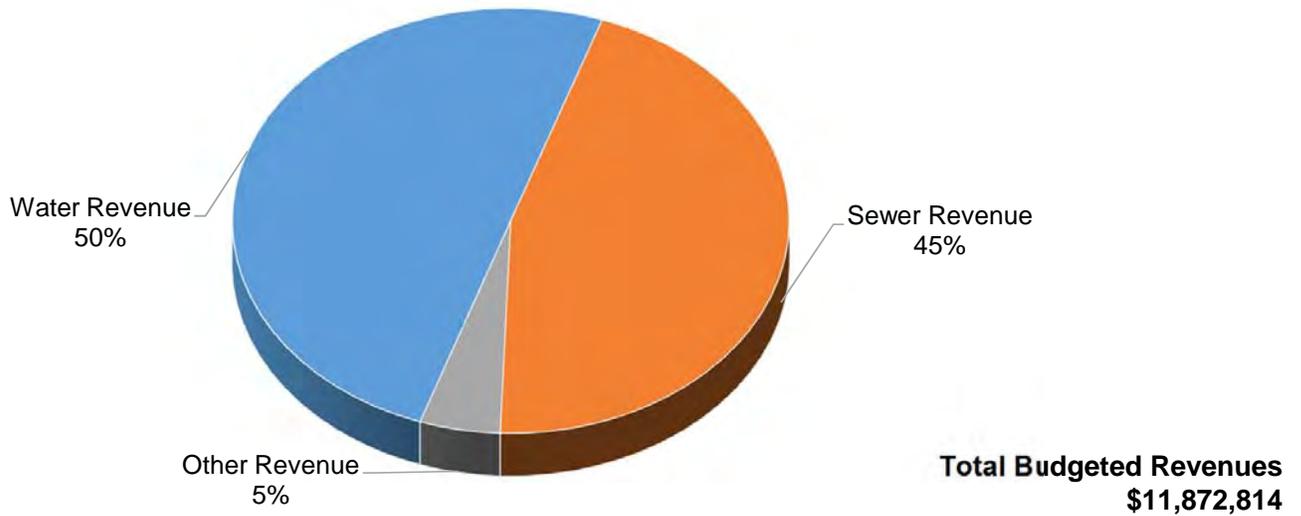
**City of Copperas Cove, Texas  
FY 2017 Proposed Budget  
Water and Sewer Fund  
Budgeted Revenues by Source Comparison**

**Fiscal Year 2015-2016 Budgeted Revenue**



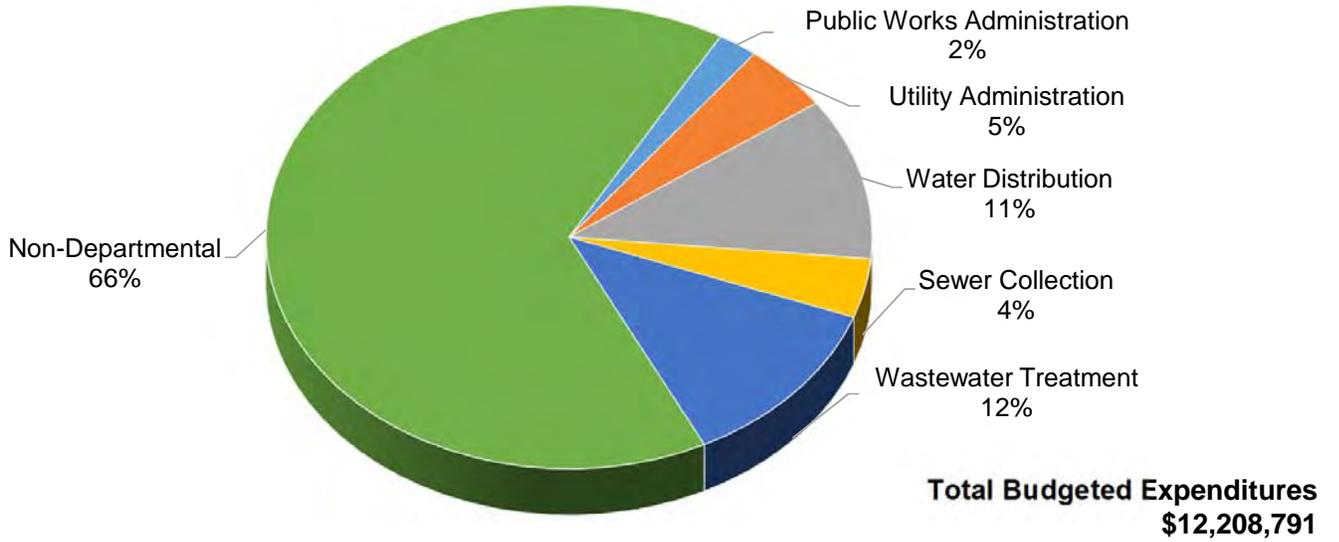
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**Fiscal Year 2016-2017 Budgeted Revenue**

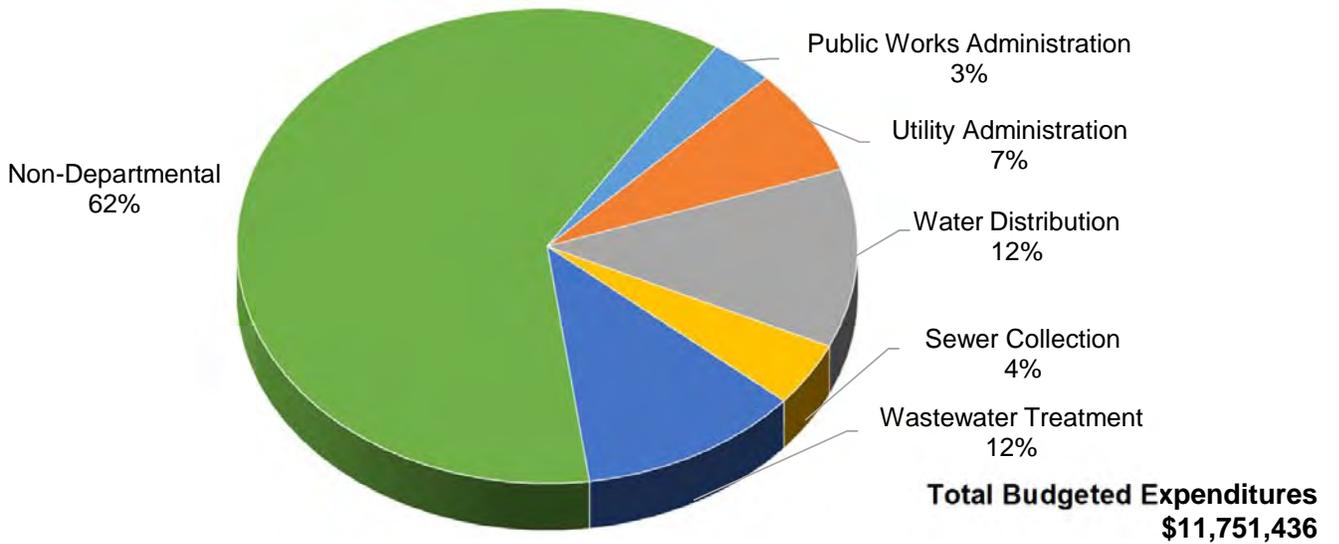


**City of Copperas Cove, Texas  
 FY 2017 Proposed Budget  
 Water and Sewer Fund  
 Budgeted Expenditures by Function Comparison**

**Fiscal Year 2015-2016 Budgeted Expenditures**

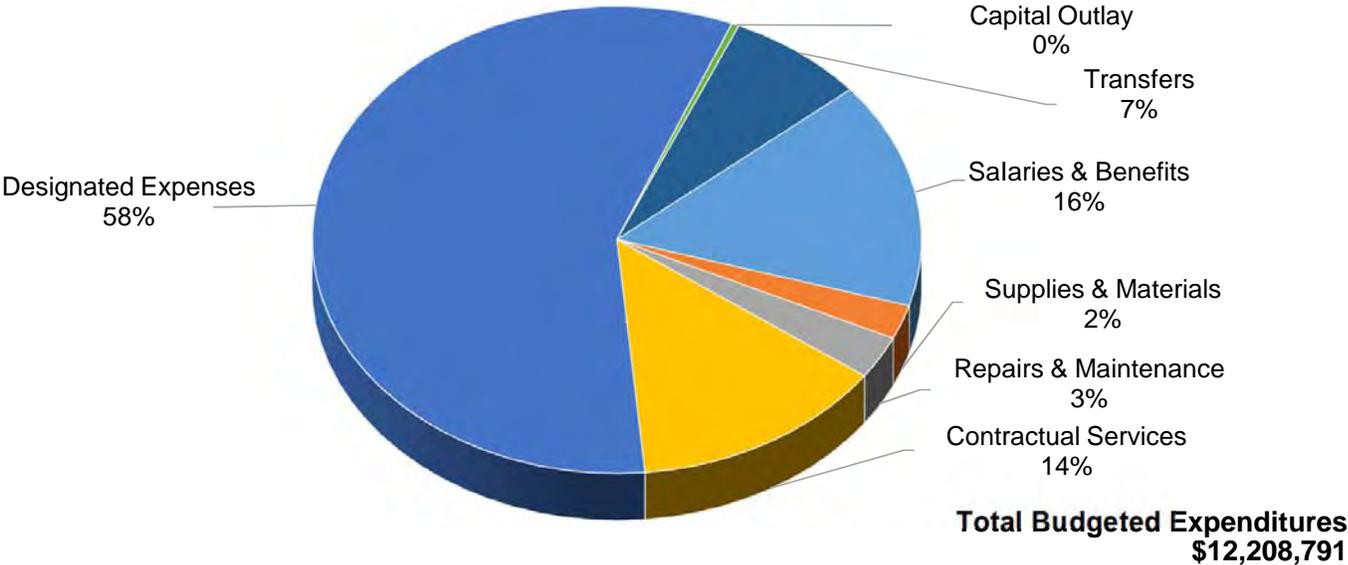


**Fiscal Year 2016-2017 Budgeted Expenditures**

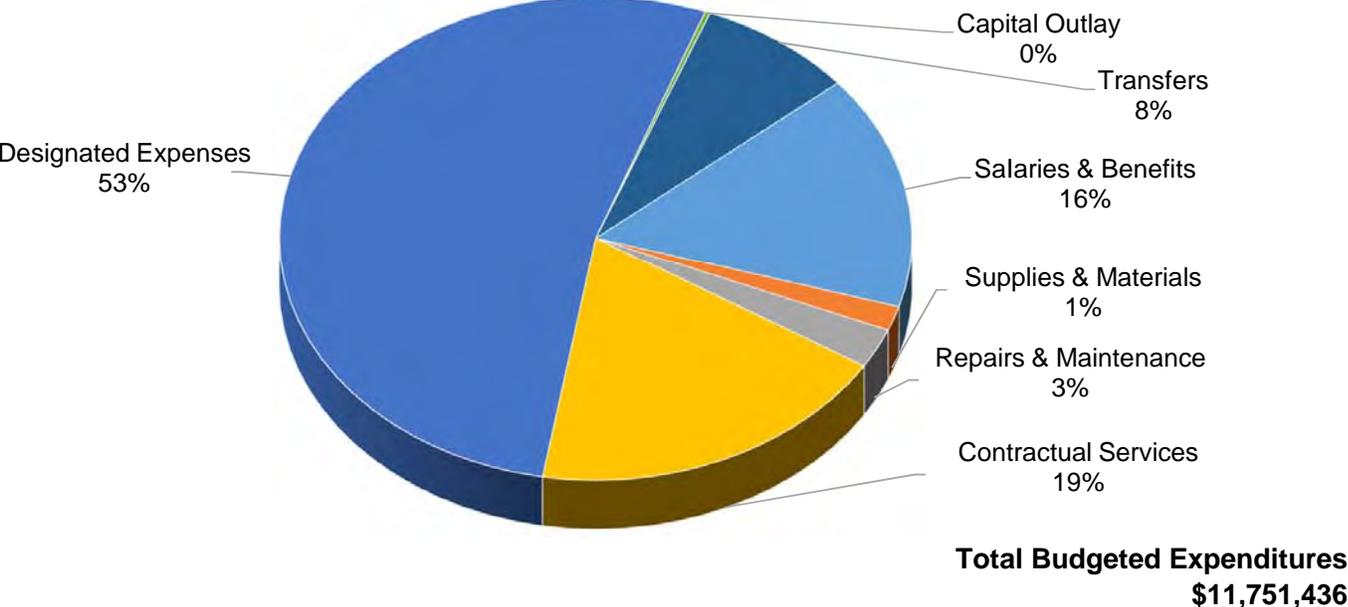


**City of Copperas Cove, Texas  
 FY 2017 Proposed Budget  
 Water and Sewer Fund  
 Budgeted Expenditures by Object Comparison**

**Fiscal Year 2015-2016 Budgeted Expenditures**



**Fiscal Year 2016-2017 Budgeted Expenditures**



**EXPENDITURE SUMMARY**  
**PUBLIC WORKS ADMINISTRATION**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 02 Dept# 8000	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	180,465	200,630	203,934	336,270
Supplies & Materials	1,514	3,801	1,758	1,178
Maintenance & Repair	786	820	748	850
Contractual Services	52,527	56,651	54,847	52,490
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>235,292</b>	<b>261,902</b>	<b>261,287</b>	<b>390,788</b>

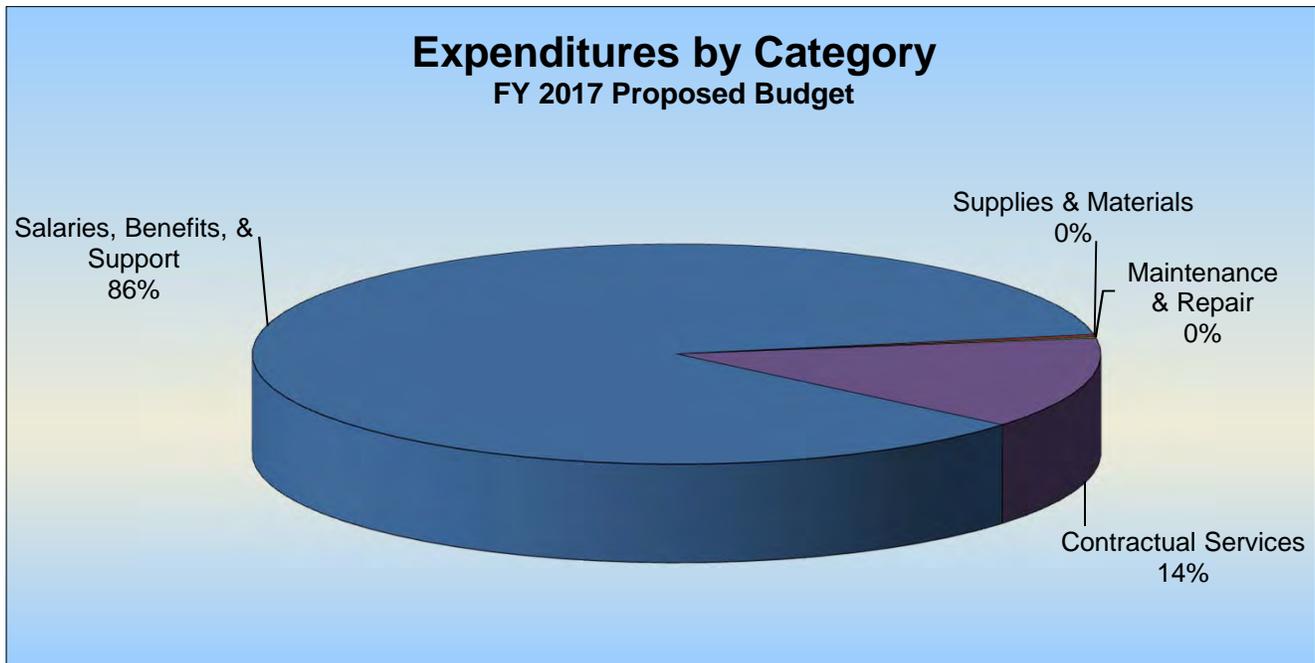
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase; salary savings from vacancies in FY 2016; adjustment for staff transferred at a higher rate of pay.
- Maintenance & Repair: Building and equipment maintenance costs.

Decreases:

- Supplies & Materials: No minor equipment needed.
- Contractual Services: Decrease in Advertising and Professional Development costs.



# EXPENDITURE SUMMARY

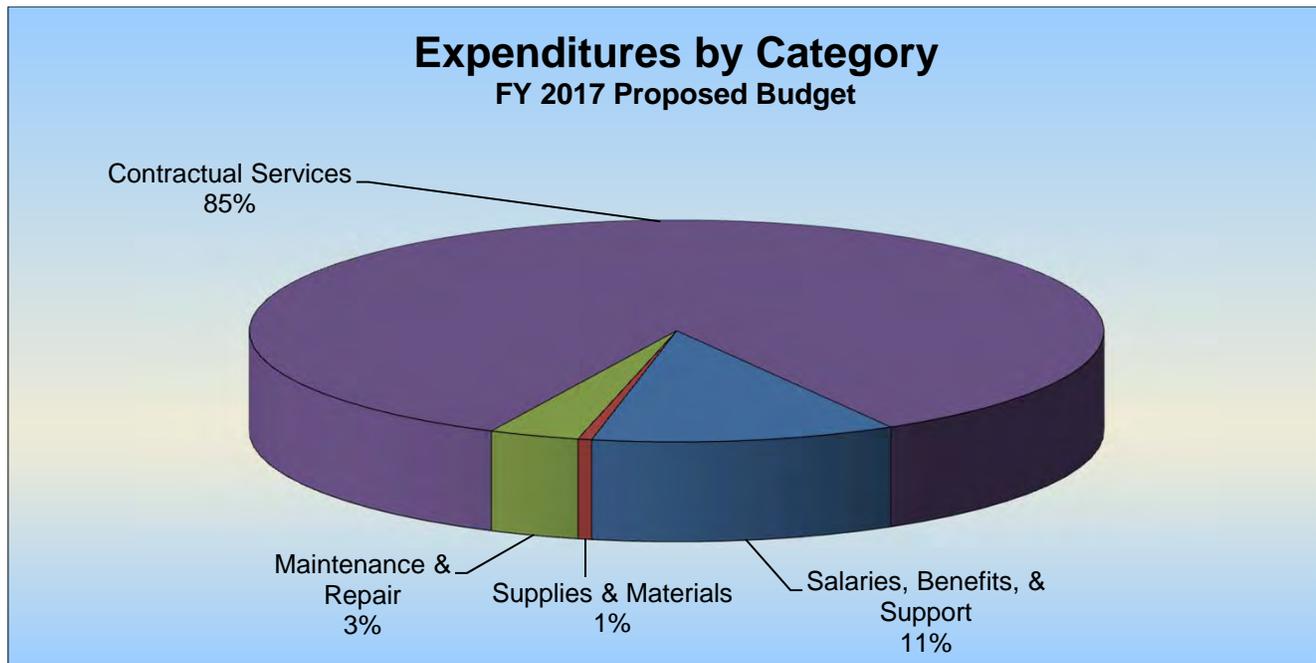
## UTILITY ADMINISTRATION

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 02 Dept# 8100	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	425,386	433,516	416,684	98,209
Supplies & Materials	81,513	89,736	77,297	4,467
Maintenance & Repair	31,284	33,564	31,549	29,188
Contractual Services	45,419	51,899	49,373	721,262
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	1,302	-	-	-
<b>Total</b>	<b>584,905</b>	<b>608,715</b>	<b>574,903</b>	<b>853,126</b>

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Decreases:

- Salaries & Benefits: Decrease due to utilities being outsourced to Fathom Utility-to-Utility Solutions.
- Supplies & Materials: Decrease due to utilities being outsourced to Fathom Utility-to-Utility Solutions.
- Maintenance & Repair: Decrease due to utilities being outsourced to Fathom Utility-to-Utility Solutions.
- Contractual Services: Decrease due to utilities being outsourced to Fathom Utility-to-Utility Solutions.



# EXPENDITURE SUMMARY

## WATER DISTRIBUTION

CATEGORY	<i>Fund</i> <i>02</i>		<i>Dept#</i> <i>8200</i>	
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	519,694	544,472	504,296	586,243
Supplies & Materials	94,685	128,345	116,834	97,110
Maintenance & Repair	108,249	137,351	121,150	106,437
Contractual Services	545,009	566,414	564,592	563,473
Designated Expenses	35,648	43,950	40,845	42,975
Capital Outlay & Improvements	27,947	35,000	33,159	30,000
<b>Total</b>	<b>1,331,232</b>	<b>1,455,532</b>	<b>1,380,876</b>	<b>1,426,238</b>

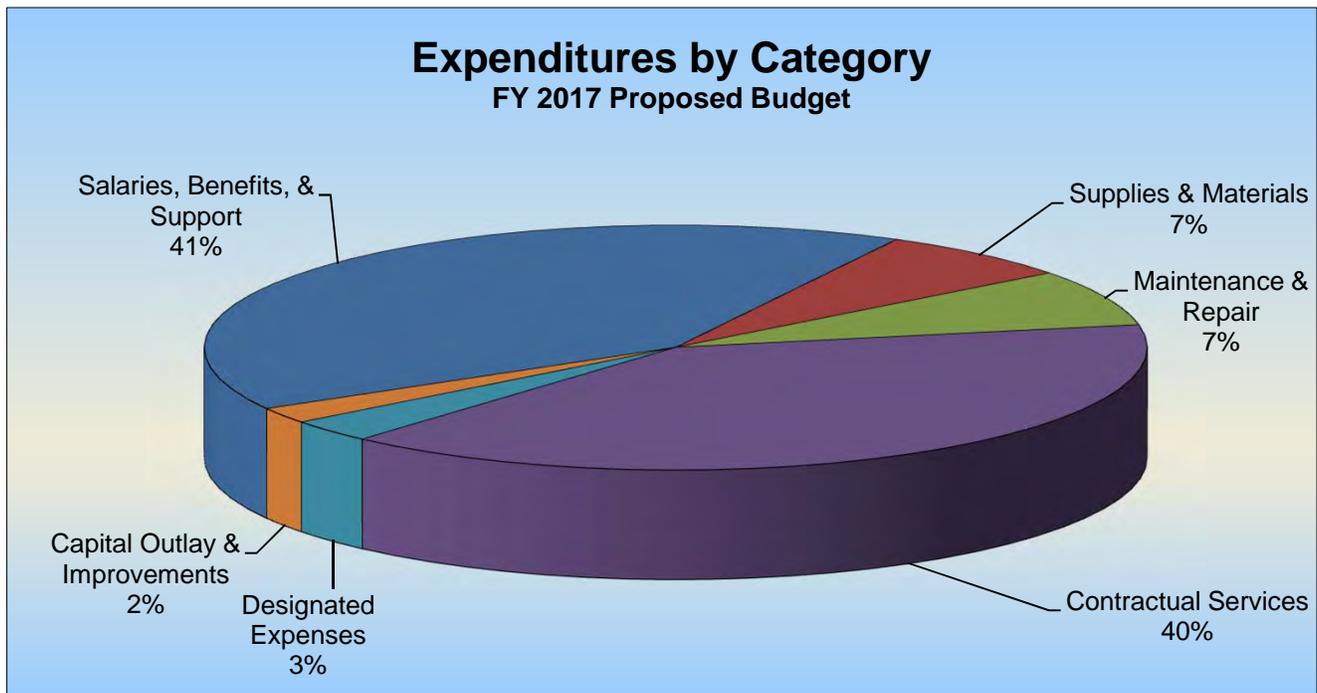
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase and salary savings from vacancies in FY 2016.
- Designated Expenses: Regulatory cost increases (unfunded mandates).

Decreases:

- Supplies & Materials: Fuel savings due to lower prices; lower pipe supply /water meters and minor equipment needs.
- Maintenance & Repair: Facility maintenance costs.
- Contractual Services: Reduced consulting services for engineering and utilities costs.
- Capital Outlay & Improvements: FY 2016 Includes rehabilitation of the Killeen 20" Pump Station; FY 2017 includes Water Mixing System.



# EXPENDITURE SUMMARY

## SEWER COLLECTION

CATEGORY	Fund 02		Dept# 8300	
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	350,837	348,242	347,818	367,349
Supplies & Materials	50,654	45,681	44,452	41,192
Maintenance & Repair	44,804	109,388	75,308	63,578
Contractual Services	30,787	36,620	36,196	37,235
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	7,750	-	-	-
<b>Total</b>	<b>484,832</b>	<b>539,931</b>	<b>503,774</b>	<b>509,354</b>

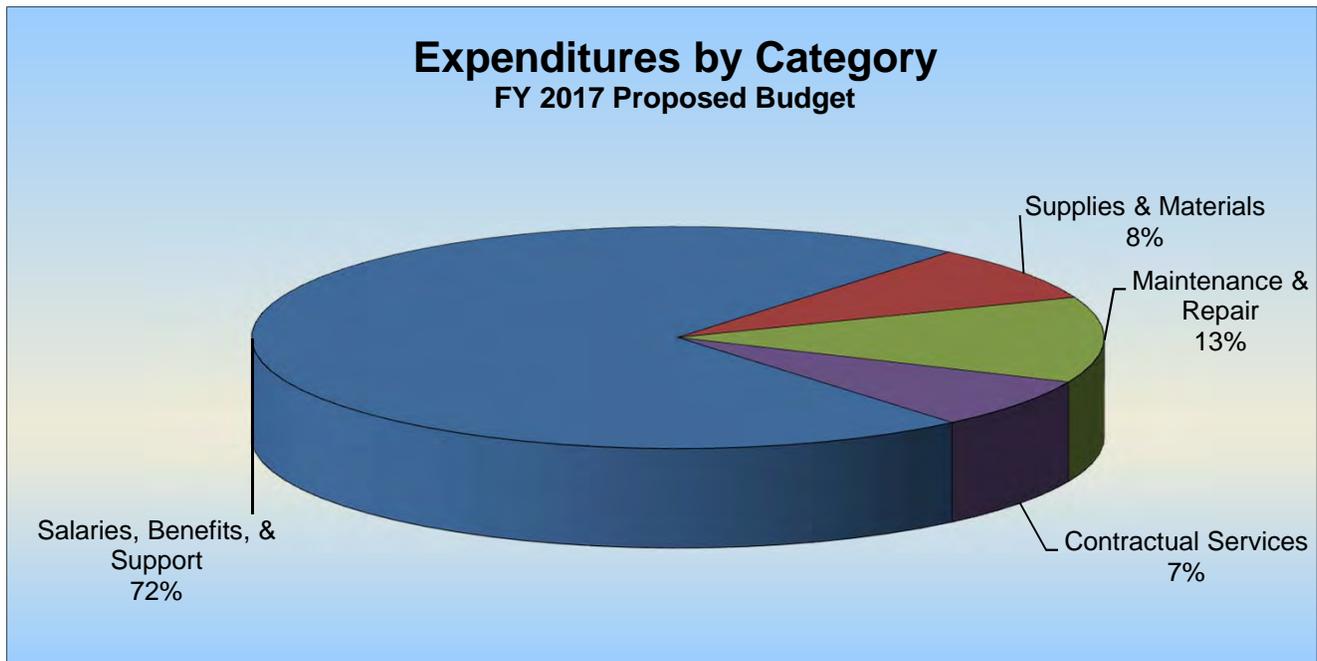
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase and salary savings from vacancies in FY 2016.
- Contractual Services: Increases in Professional Development and equipment rental costs.

Decreases:

- Supplies & Materials: Reduced cost for Dialers Lift/Station.
- Maintenance & Repair: Reduced maintenance costs on Lift Stations and equipment.



## EXPENDITURE SUMMARY

### WASTEWATER TREATMENT

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 02 Dept# 8400	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	68,026	86,263	80,722	70,154
Supplies & Materials	598	2,850	1,753	1,645
Maintenance & Repair	1,828	750	229	700
Contractual Services	140,259	144,832	144,150	3,235
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>210,711</b>	<b>234,695</b>	<b>226,854</b>	<b>75,734</b>

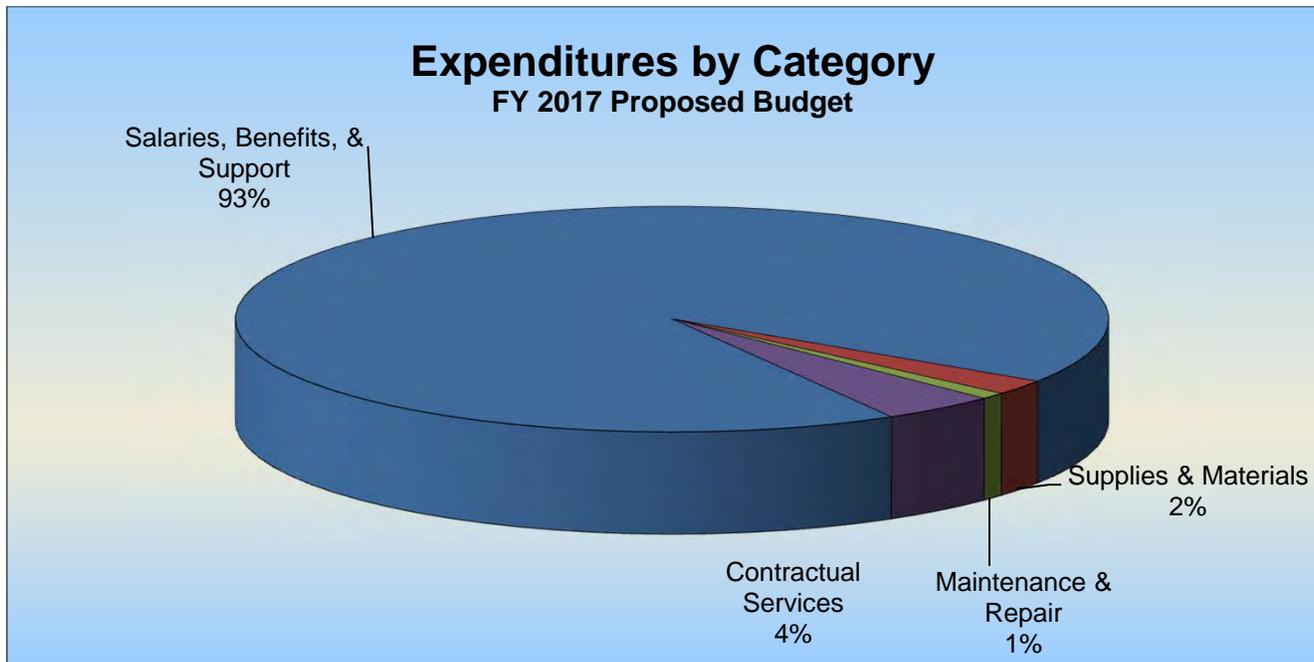
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Maintenance & Repair: Increased vehicle maintenance costs.

Decreases:

- Salaries & Benefits: Decrease due to decreased healthcare costs.
- Supplies & Materials: Fuel cost saving due to lower price.
- Contractual Services: Wastewater Master Plan was originally funded in FY 2016.



# EXPENDITURE SUMMARY

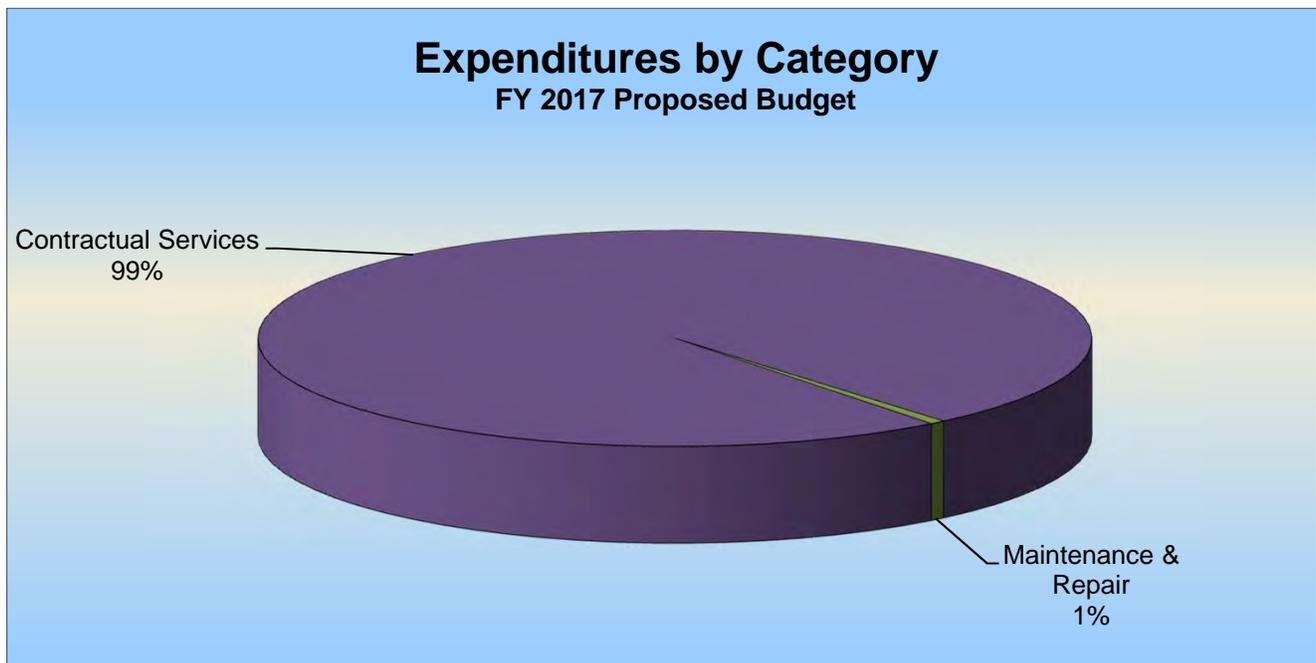
## COMPOSTING

CATEGORY			<i>Fund</i>	<i>02</i>
			<i>Dept#</i>	<i>8401</i>
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	-	-	-	-
Supplies & Materials	-	-	-	-
Maintenance & Repair	757	1,200	600	600
Contractual Services	88,316	96,500	96,433	99,440
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>89,073</b>	<b>97,700</b>	<b>97,033</b>	<b>100,040</b>

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Contractual Services: Composting services.



**EXPENDITURE SUMMARY**  
**WASTEWATER - SOUTH PLANT**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 02 Dept# 8402	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	95,448	90,065	92,136	92,011
Supplies & Materials	9,651	13,937	12,587	12,915
Maintenance & Repair	48,316	31,090	47,582	18,285
Contractual Services	75,137	84,853	81,889	81,984
Designated Expenses	20,616	21,275	20,373	21,300
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>249,168</b>	<b>241,220</b>	<b>254,567</b>	<b>226,495</b>

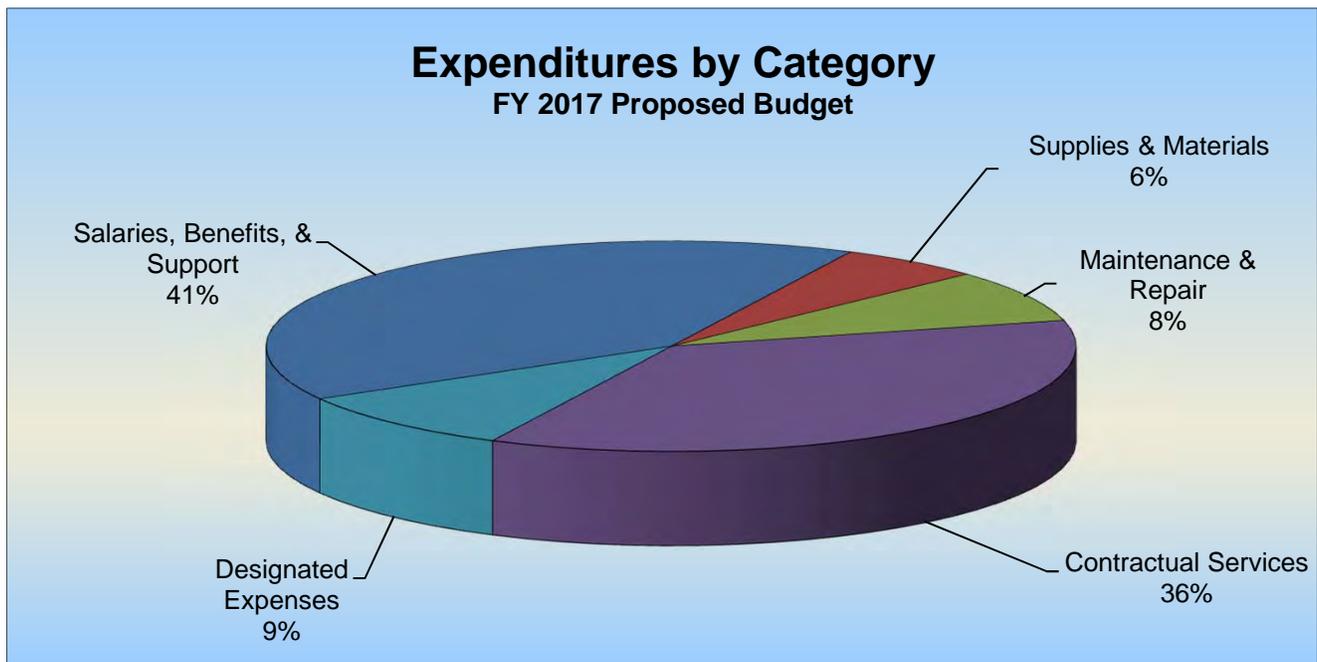
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Supplies & Materials: Chemical cost increase; Minor tool replacement.
- Designated Expenses: Regulatory cost increase.

Decreases:

- Maintenance & Repair: Reduced equipment maintenance.



**EXPENDITURE SUMMARY**  
**WASTEWATER - NORTHEAST PLANT**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 02 Dept# 8403	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	108,666	131,750	120,740	145,305
Supplies & Materials	14,850	13,522	11,725	11,729
Maintenance & Repair	53,064	43,440	39,083	46,660
Contractual Services	148,921	146,596	153,679	191,080
Designated Expenses	20,067	20,978	20,461	22,645
Capital Outlay & Improvements	-	21,850	14,975	-
<b>Total</b>	<b>345,568</b>	<b>378,136</b>	<b>360,663</b>	<b>417,419</b>

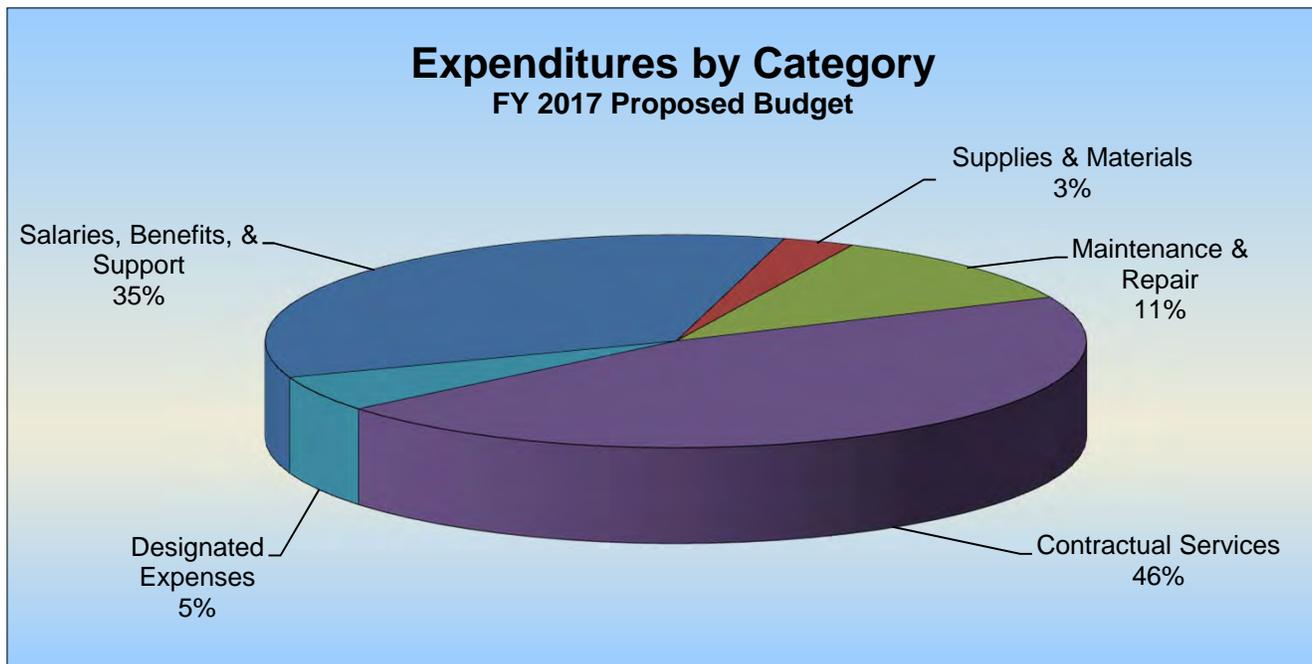
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase; salary savings from vacancies in FY 2016.
- Maintenance & Repair: Increased facility maintenance costs (SBR Soft moving).
- Contractual Services: Higher utilities cost.
- Designated Expenses: Regulatory cost increase.

Decreases:

- Capital Outlay & Improvements: No approved capital outlay in the FY 2017 operating budget



**EXPENDITURE SUMMARY**  
**WASTEWATER - NORTHWEST PLANT**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund	02
			Dept#	8404
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	135,615	149,935	149,353	152,628
Supplies & Materials	10,491	17,199	13,258	12,022
Maintenance & Repair	43,343	39,158	38,806	35,598
Contractual Services	256,856	278,541	258,327	271,718
Designated Expenses	27,598	29,133	28,439	29,711
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>473,904</b>	<b>513,966</b>	<b>488,183</b>	<b>501,677</b>

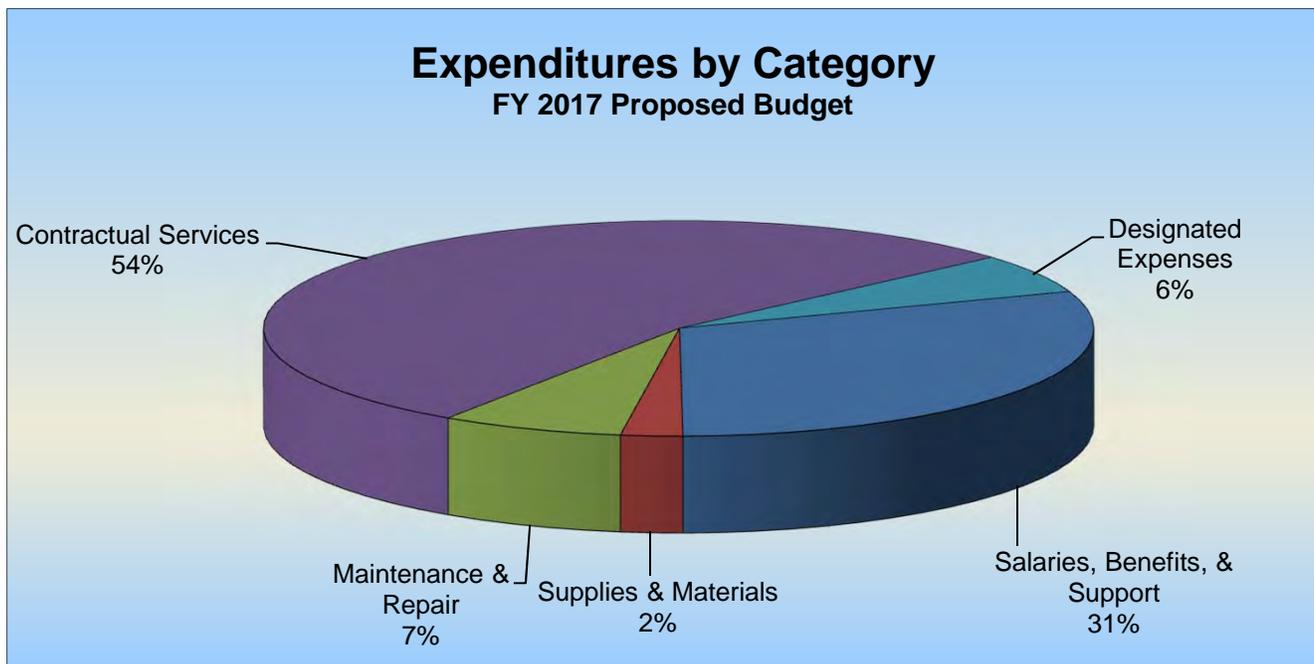
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase and salary savings from vacancies in FY 2016.
- Contractual Services: Higher utilities cost.
- Designated Expenses: Regulatory cost increase.

Decreases:

- Supplies & Materials: Lower field/shop supplies & minor equipment needs.
- Maintenance & Repair: Reduced building and equipment maintenance.



# EXPENDITURE SUMMARY

## WASTEWATER - LAB

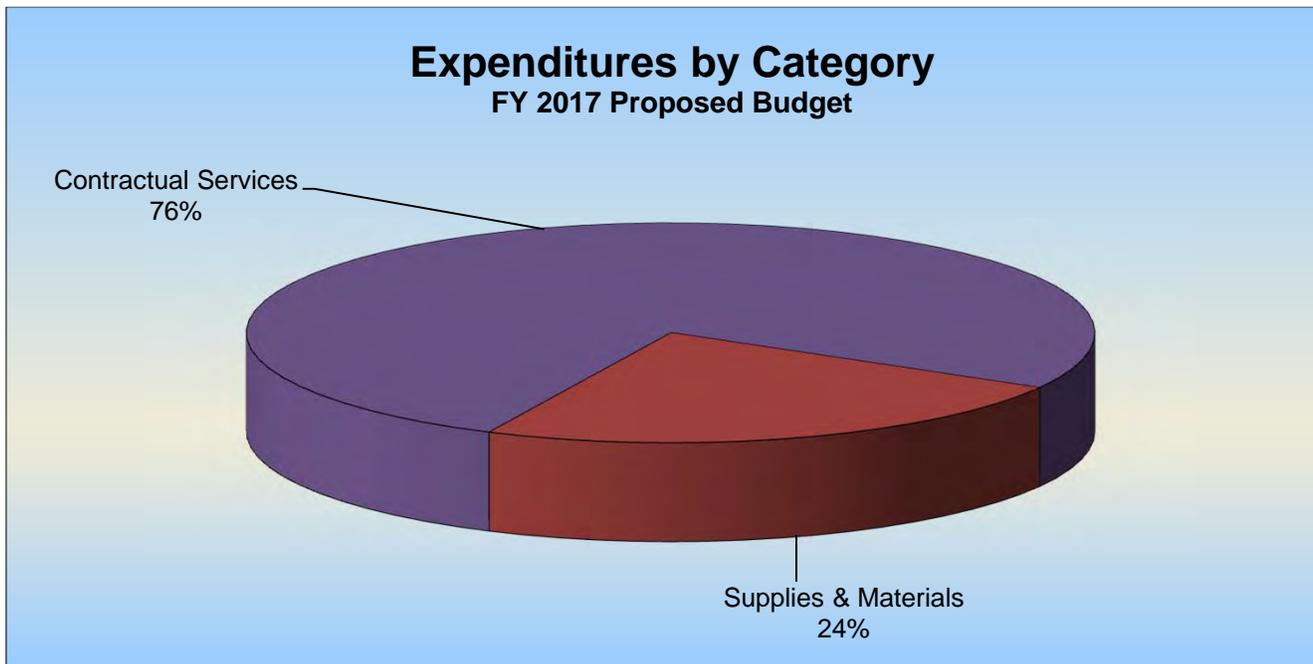
CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	-	-	-	-
Supplies & Materials	7,836	8,647	8,770	9,910
Maintenance & Repair	914	500	-	-
Contractual Services	28,541	31,900	31,900	31,900
Designated Expenses	-	500	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>37,291</b>	<b>41,547</b>	<b>40,670</b>	<b>41,810</b>

*Fund*      **02**  
*Dept#*     **8405**

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Supplies & Materials: Increased demand for lab testing supplies.



## EXPENDITURE SUMMARY

### NON-DEPARTMENTAL

CATEGORY			Fund Dept#	02 8500
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	-	-	-	-
Supplies & Materials	268	-	442	-
Maintenance & Repair	7,708	8,238	8,020	8,551
Contractual Services	129,555	154,839	190,179	154,738
Designated Expenses	53,875	56,100	59,469	65,607
Capital Outlay & Improvements	4,652	-	-	-
Admin Cost Reimbursement	835,000	895,000	895,000	939,750
Water Purchases	2,101,997	2,374,082	2,041,945	2,071,971
Debt Service	3,560,122	3,952,977	3,913,643	3,871,554
Transfers Out & Contingency	330,000	-	-	-
Other	39,820	911,785	911,283	96,584
<b>Total</b>	<b>7,062,997</b>	<b>8,353,021</b>	<b>8,019,981</b>	<b>7,208,755</b>

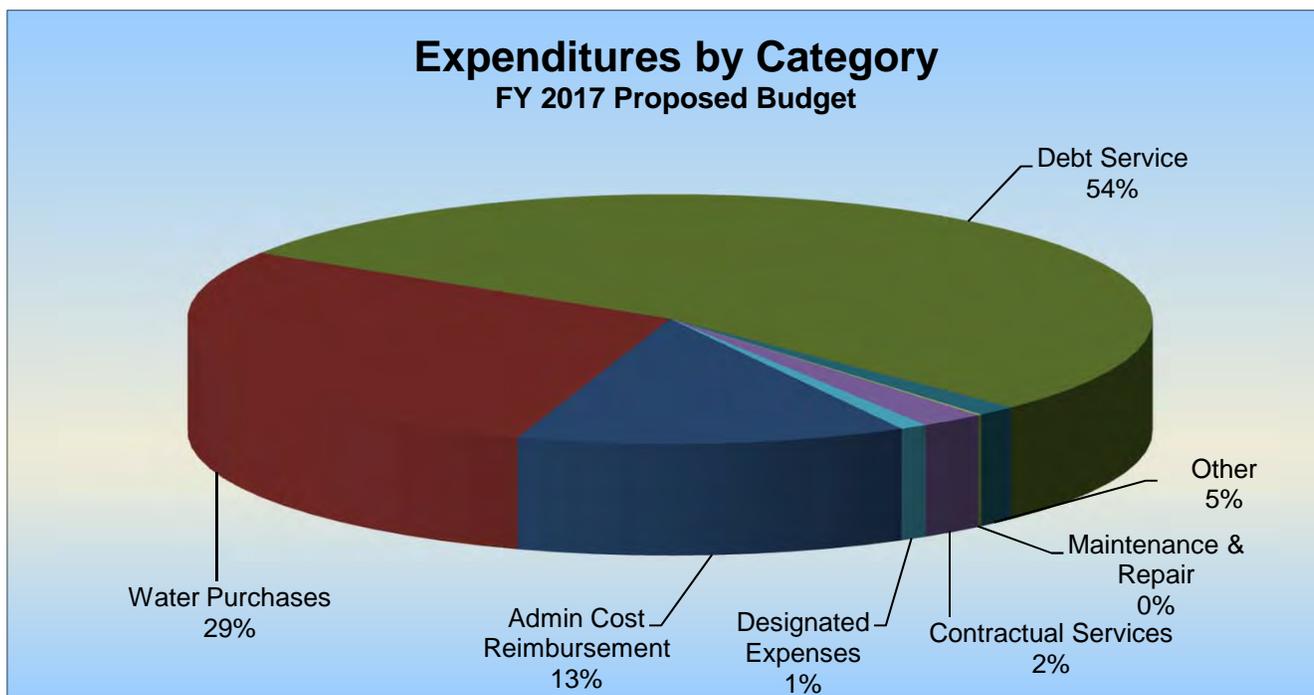
#### HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\*

##### Increases:

- Maintenance & Repair: Increased building and equipment maintenance costs.
- Designated Expenses: Increased Insurance premiums (TML).
- Admin Cost Reimbursement: Cost increase.
- Water Purchases: Cost increase.

##### Decreases:

- Supplies & Materials: None needed
- Contractual Services: Utility rate study was included in FY 2016 (\$40k).
- Debt Service: Reduced payment and interest costs.
- Other: FY 2016 include CCN purchase and filing fees.



# SOLID WASTE FUND



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*

# SOLID WASTE FUND

The Solid Waste Fund is one of the three enterprise funds that the City of Copperas Cove utilizes in accounting for services provided to citizens. The Governmental Accounting Standards Board *Codification*, Section 1300.104, states that “the enterprise fund type may be used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance public policy, management control, accountability, or other purposes.” These funds are not required by GASB, but are permitted.

The City of Copperas Cove’s Solid Waste Fund accounts for all expenses incurred and revenues earned in the process of providing solid waste collection and disposal services to the public. Organizationally, this fund is divided into seven departments; solid waste administration, solid waste collection-residential, solid waste collection-recycling, solid waste collection-brush and bulk, solid waste collection-commercial, Keep Copperas Cove Beautiful, and solid waste disposal. In addition, this fund accounts for expenses incurred from the repayment of debt as well as interfund transfers to the General Fund for reimbursement of administrative expenditures.



**City of Copperas Cove, Texas**  
**FY 2017 Proposed Budget**  
**Solid Waste Fund**  
**Revenue & Expenditures Summary**

**OVERVIEW**

The Solid Waste Fund is an enterprise fund that includes residential, commercial, recycling and brush/bulk pick up services, and composting services for the residents and businesses of Copperas Cove. The Solid Waste Fund also includes the daily operation of a transfer station and funding for Keep Copperas Cove Beautiful (KCCB). The City provides solid waste service to approximately 12,253 residential and commercial customers through the Solid Waste Fund. Garbage Collection Fees provides 79% of the total revenue generated in the Solid Waste Fund. The City of Copperas Cove will make every effort to ensure the Solid Waste Fund stays self-sufficient while continuing implementation of single-stream recycling.

	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
Garbage Collection Fees	2,372,705	2,808,494	3,122,838	3,162,170	3,193,000	3,234,373
Sanitary Landfill Fees	289,124	415,601	434,120	489,770	497,982	507,321
Charges for Services	107,688	200,193	162,133	186,936	165,115	205,476
Late Payment Charges	139,585	147,437	152,873	153,929	161,840	162,000
Other Income	3,458	41,939	7,041	26,677	15,155	3,115
<b>TOTAL</b>	<b>2,912,560</b>	<b>3,613,664</b>	<b>3,879,005</b>	<b>4,019,482</b>	<b>4,033,092</b>	<b>4,112,285</b>
<b>EXPENSES</b>						
Salaries & Benefits	871,803	962,728	831,088	975,526	989,435	1,101,594
Supplies & Materials	248,153	304,456	324,474	275,841	629,970	226,163
Depreciation	350,108	-	-	-	-	-
Repairs & Maintenance	153,115	148,142	95,908	113,459	116,289	120,370
Contractual Services	63,682	139,762	63,010	67,551	83,123	73,003
Designated Expenses	1,238,494	1,277,893	1,401,368	1,386,856	1,523,752	1,674,576
Capital Outlay	-	-	-	-	-	-
Transfers/Other	428,000	483,000	483,000	477,000	487,000	497,210
<b>TOTAL</b>	<b>3,353,355</b>	<b>3,315,981</b>	<b>3,198,848</b>	<b>3,296,233</b>	<b>3,829,569</b>	<b>3,692,916</b>
Revenues Over/(Under)						
Expenses	(440,795)	297,683	680,157	723,249	203,523	419,369
<b>TOTAL</b>	<b>2,912,560</b>	<b>3,613,664</b>	<b>3,879,005</b>	<b>4,019,482</b>	<b>4,033,092</b>	<b>4,112,285</b>

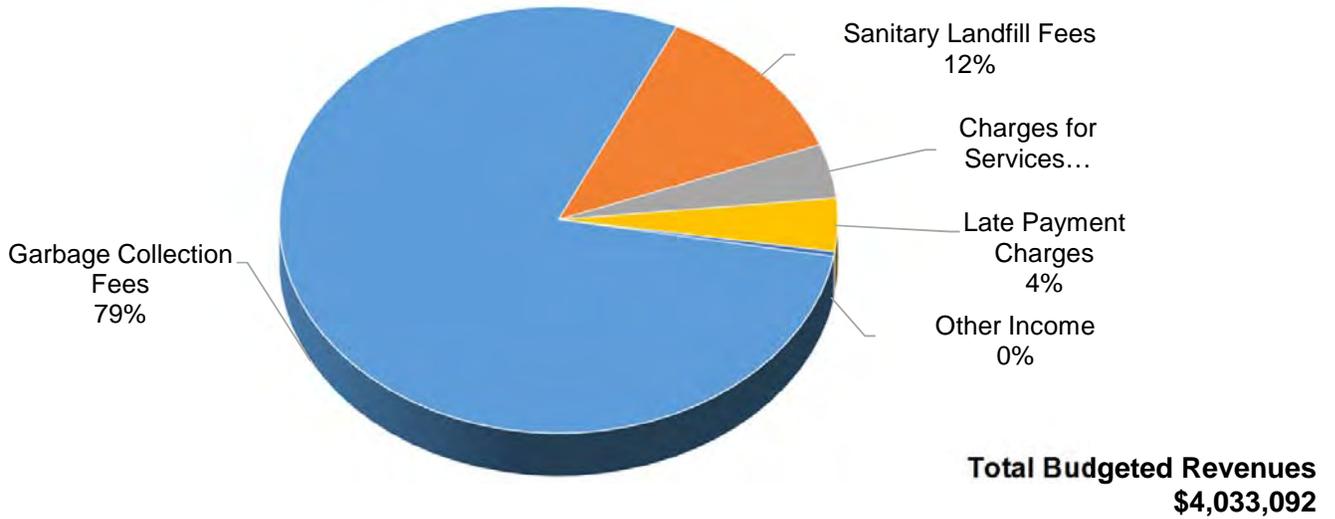
**CITY OF COPPERAS COVE, TEXAS**  
**FISCAL YEAR 2016-17 PROPOSED BUDGET**  
**SOLID WASTE FUND**  
**SUMMARY OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 1,593,631	\$ 2,316,884	\$ 2,316,884	\$ 2,520,407		\$ 2,520,407
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,593,631</b>	<b>\$ 2,316,884</b>	<b>\$ 2,316,884</b>	<b>\$ 2,520,407</b>	<b>\$ -</b>	<b>\$ 2,520,407</b>
<b>REVENUES:</b>						
Refuse Collection Fees	\$ 3,217,337	\$ 3,242,323	\$ 3,248,164	\$ 3,289,702	\$ -	\$ 3,289,702
Senior Discount	(63,711)	(57,600)	(63,767)	(64,008)		(64,008)
Sanitary Landfill Fees	498,314	405,840	506,585	516,000		516,000
Recycling Proceeds	6,306	7,200	922	1,200		1,200
Sale of Scrap Metal	3,618	4,800	4,407	4,800		4,800
Sale of Kraft Bags	5,238	7,560	5,662	5,760		5,760
Return Service/Overload/Excess	87,612	69,900	70,588	89,004		89,004
Auto-Lid Locks	1,166	1,200	1,121	1,200		1,200
Rear Load Dumpster Rental	3,280	1,500	4,563	5,628		5,628
Roll-Off Rental Income	58,671	49,200	56,849	60,000		60,000
Customer Roll-Off Fee	240	180	155	240		240
Bulky/White Goods Collection	20,092	12,900	20,790	21,000		21,000
Container Removal from Curb	713	276	58	8,004		8,004
Miscellaneous Solid Waste Fees	-	-	-	8,640		8,640
<b>Subtotal</b>	<b>\$ 3,838,876</b>	<b>\$ 3,745,279</b>	<b>\$ 3,856,097</b>	<b>\$ 3,947,170</b>	<b>\$ -</b>	<b>\$ 3,947,170</b>
Interest Revenue	\$ 2,441	\$ 2,004	\$ 3,055	\$ 3,060		\$ 3,060
Late Charge For Billing	153,929	145,200	161,840	162,000		162,000
Auction Proceeds	14,640	-	10,750	-		-
Miscellaneous Revenues	9,596	1,334	1,350	55		55
<b>Subtotal</b>	<b>\$ 180,606</b>	<b>\$ 148,538</b>	<b>\$ 176,995</b>	<b>\$ 165,115</b>	<b>\$ -</b>	<b>\$ 165,115</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,019,482</b>	<b>\$ 3,893,817</b>	<b>\$ 4,033,092</b>	<b>\$ 4,112,285</b>	<b>\$ -</b>	<b>\$ 4,112,285</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 5,613,113</b>	<b>\$ 6,210,701</b>	<b>\$ 6,349,976</b>	<b>\$ 6,632,692</b>	<b>\$ -</b>	<b>\$ 6,632,692</b>
<b>EXPENDITURES:</b>						
Solid Waste Administration (90)	\$ 275,763	\$ 271,298	\$ 275,089	\$ 272,671	\$ -	\$ 272,671
Solid Waste Collection - Residential (91-01)	319,964	379,886	367,291	376,299	-	376,299
Solid Waste Collection - Recycling (91-02)	224,639	549,999	540,296	167,551	-	167,551
Solid Waste Collection - Brush (91-03)	184,206	184,537	176,175	180,243	-	180,243
Solid Waste Collection - Commercial (91-04)	164,175	205,350	191,459	216,634	-	216,634
Solid Waste Collection - KCCB (91-05)	21,967	23,270	23,170	22,420	-	22,420
Solid Waste Disposal (92)	1,343,537	1,353,419	1,316,419	1,548,740	32,770	1,581,510
Non-Departmental (95)	559,616	587,082	595,132	602,175	-	602,175
<b>OPERATING EXPENDITURES</b>	<b>\$ 3,093,867</b>	<b>\$ 3,554,841</b>	<b>\$ 3,485,031</b>	<b>\$ 3,386,733</b>	<b>\$ 32,770</b>	<b>\$ 3,419,503</b>
<b>OTHER EXPENDITURES:</b>						
Capital Improvement Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal & Int Debt Pymts	202,362	653,174	344,538	273,413	-	273,413
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 202,362</b>	<b>\$ 653,174</b>	<b>\$ 344,538</b>	<b>\$ 273,413</b>	<b>\$ -</b>	<b>\$ 273,413</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,296,229</b>	<b>\$ 4,208,015</b>	<b>\$ 3,829,569</b>	<b>\$ 3,660,146</b>	<b>\$ 32,770</b>	<b>\$ 3,692,916</b>
<b>ENDING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 2,316,884	\$ 2,002,686	\$ 2,520,407	\$ 2,972,546	\$ (32,770)	\$ 2,939,776
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 2,316,884</b>	<b>\$ 2,002,686</b>	<b>\$ 2,520,407</b>	<b>\$ 2,972,546</b>	<b>\$ (32,770)</b>	<b>\$ 2,939,776</b>
<b>IDEAL FUND BALANCE</b>	<b>\$ 773,467</b>	<b>\$ 888,710</b>	<b>\$ 871,258</b>	<b>\$ 846,683</b>		<b>\$ 854,876</b>
<b>OVER (UNDER) IDEAL FUND BALANCE</b>	<b>\$ 1,543,417</b>	<b>\$ 1,113,976</b>	<b>\$ 1,649,149</b>	<b>\$ 2,125,863</b>		<b>2,084,900</b>

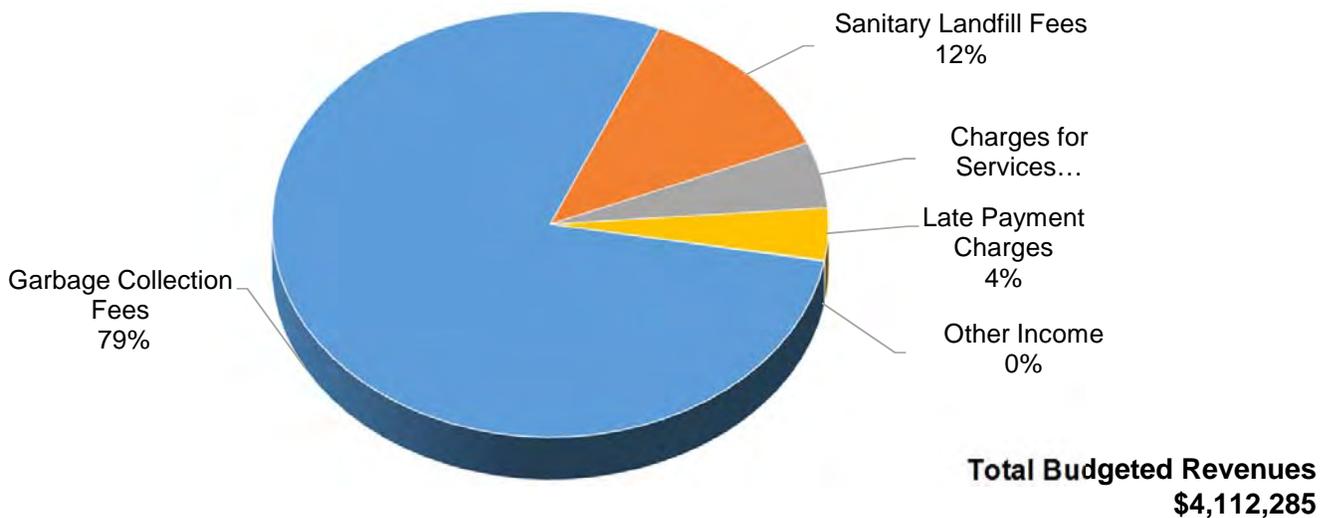
\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**City of Copperas Cove, Texas  
 FY 2017 Proposed Budget  
 Solid Waste Fund  
 Budgeted Revenues by Source Comparison**

**Fiscal Year 2015-2016 Budgeted Revenue**

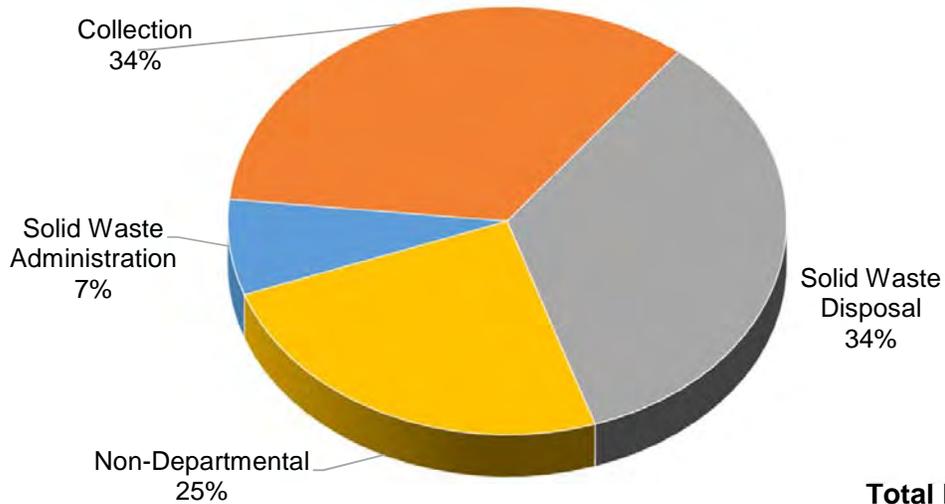


**Fiscal Year 2016-2017 Budgeted Revenue**



**City of Copperas Cove, Texas  
FY 2017 Proposed Budget  
Solid Waste Fund  
Budgeted Expenditures by Function Comparison**

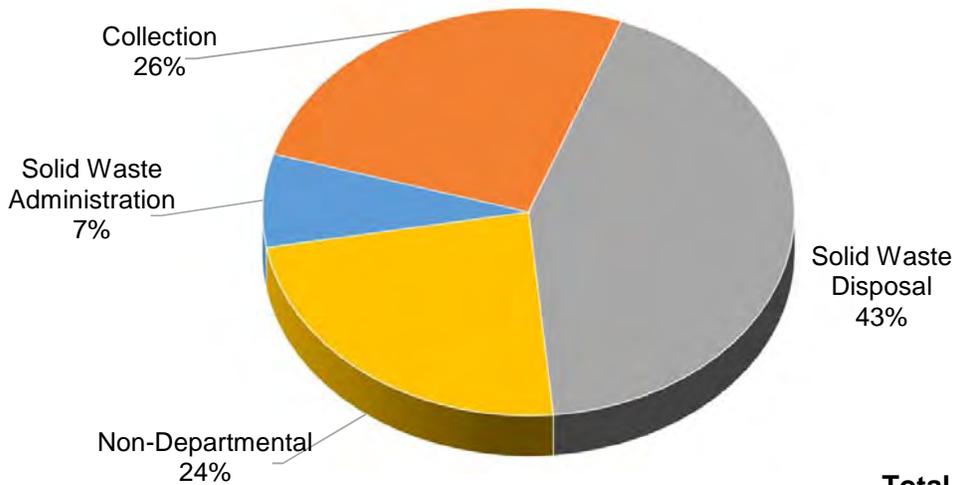
**Fiscal Year 2015-2016 Budgeted Expenditures**



**Total Budgeted Expenditures  
\$3,829,569**

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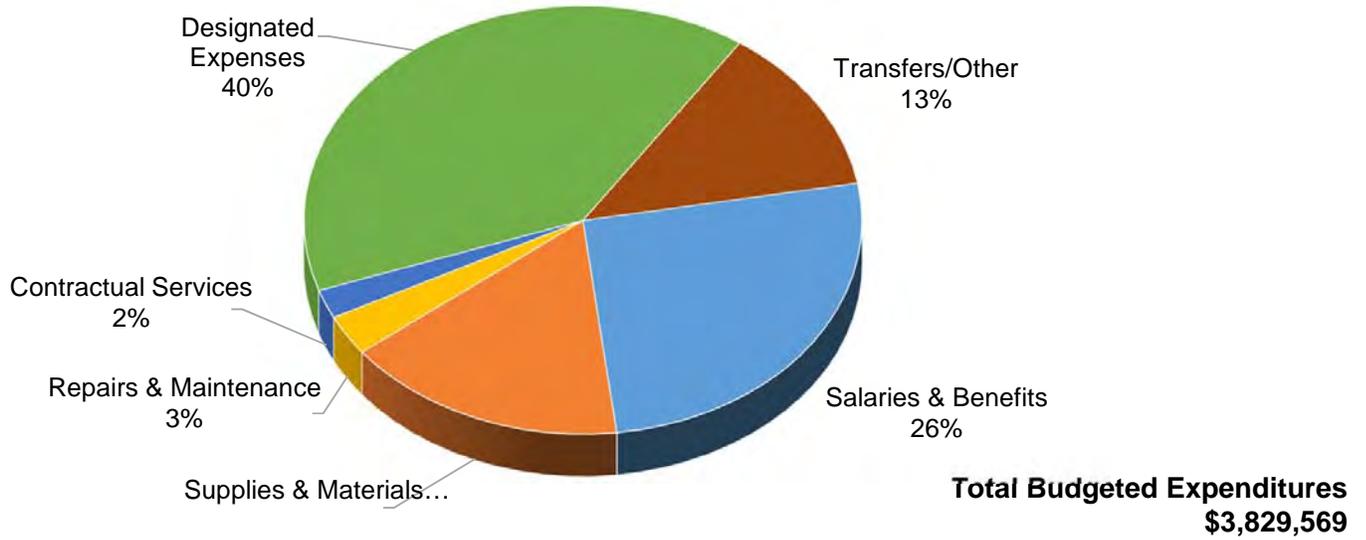
**Fiscal Year 2016-2017 Budgeted Expenditures**



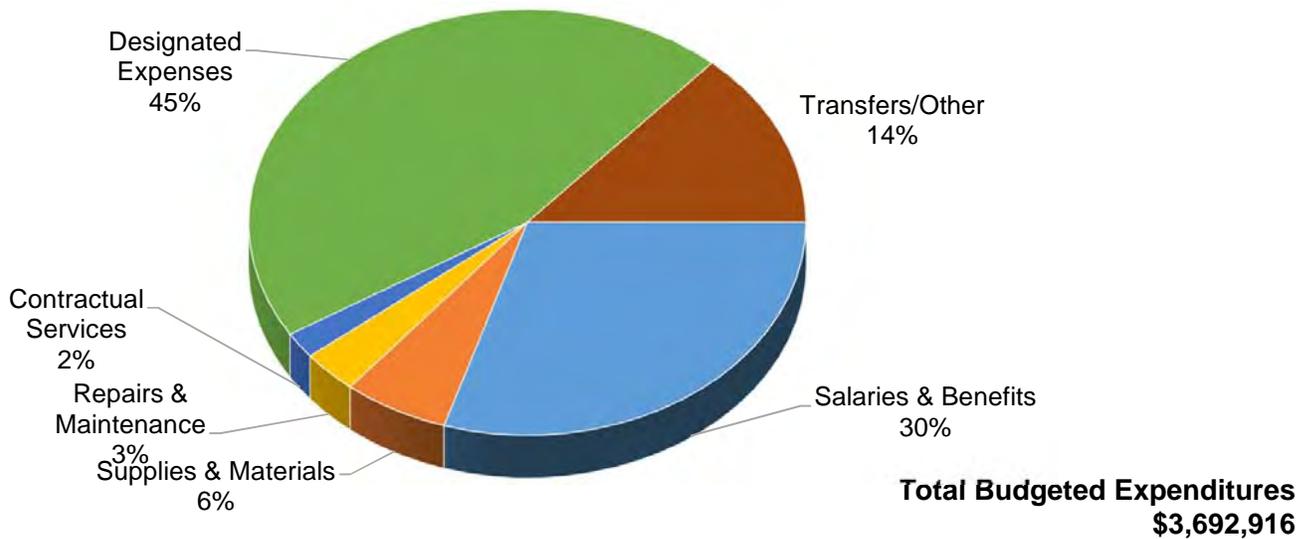
**Total Budgeted Expenditures  
\$3,692,916**

**City of Copperas Cove, Texas  
 FY 2017 Proposed Budget  
 Solid Waste Fund  
 Budgeted Expenditures by Object Comparison**

**Fiscal Year 2015-2016 Budgeted Expenditures**



**Fiscal Year 2016-2017 Budgeted Expenditures**



**EXPENDITURE SUMMARY**  
**SOLID WASTE ADMINISTRATION**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 03 Dept# 9000	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	250,658	250,556	254,178	255,628
Supplies & Materials	5,423	4,724	5,077	4,162
Maintenance & Repair	6,109	3,898	6,493	2,790
Contractual Services	13,573	12,120	9,341	10,091
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>275,763</b>	<b>271,298</b>	<b>275,089</b>	<b>272,671</b>

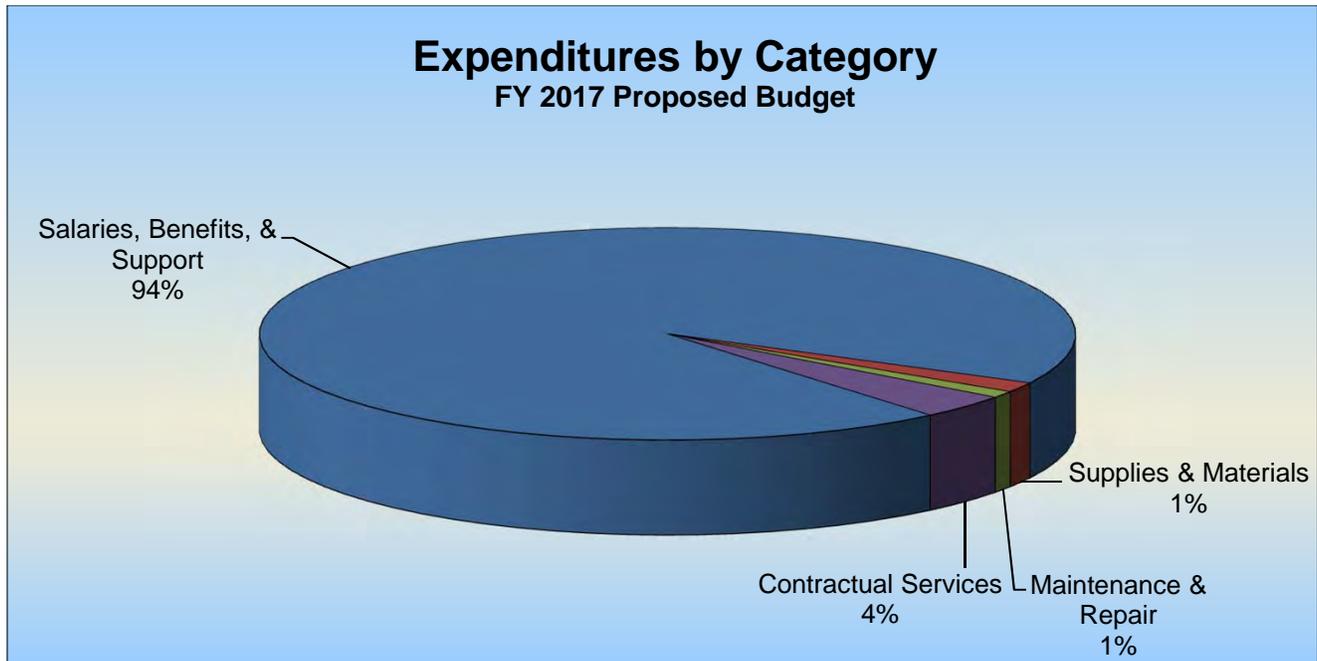
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase.
- Contractual Services: Increased utility costs.

Decreases:

- Supplies & Materials: No minor equipment needed.
- Maintenance & Repair: Reduced vehicle maintenance costs.



**EXPENDITURE SUMMARY**  
**SOLID WASTE COLLECTIONS - RESIDENTIAL**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 03 Dept# 9101	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	213,011	235,409	214,868	240,921
Supplies & Materials	64,669	107,475	115,521	97,478
Maintenance & Repair	37,112	30,002	30,002	31,000
Contractual Services	5,172	7,000	6,900	6,900
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>319,964</b>	<b>379,886</b>	<b>367,291</b>	<b>376,299</b>

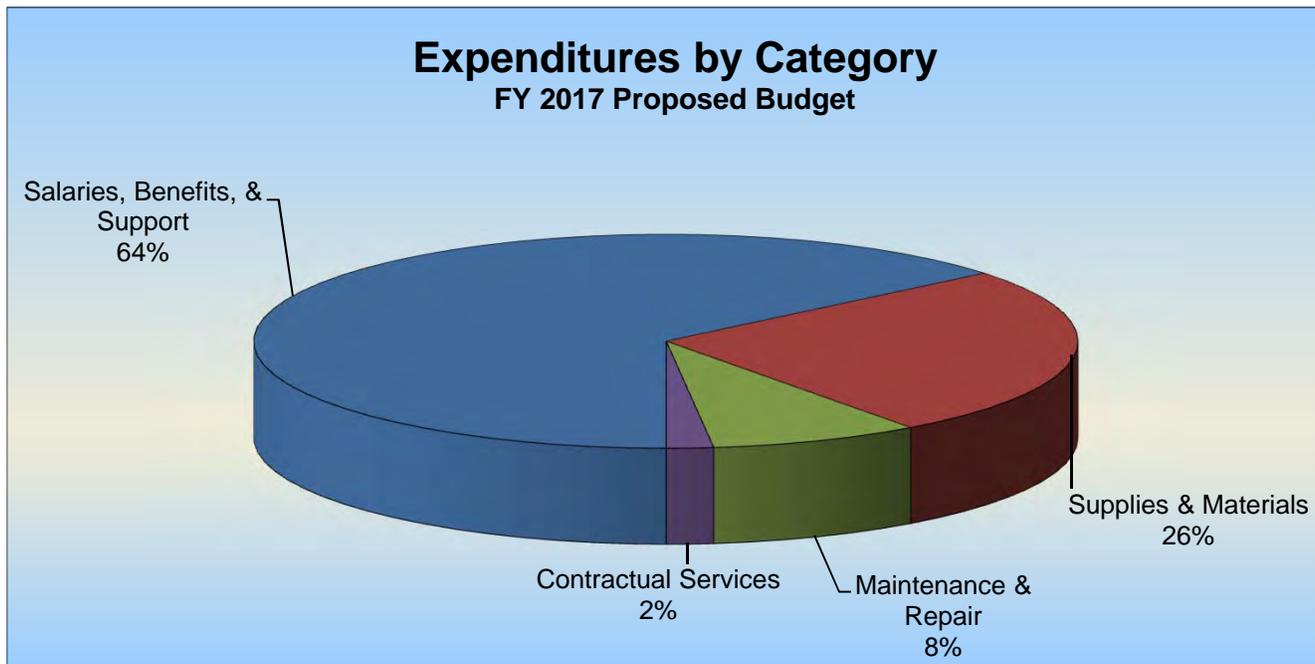
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase and salary savings from vacancies in FY 2016.
- Maintenance & Repair: Increased vehicle maintenance costs.

Decreases:

- Supplies & Materials: Reduced project supplies.



**EXPENDITURE SUMMARY**  
**SOLID WASTE COLLECTIONS - RECYCLING**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 03 Dept# 9102	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	82,852	111,980	103,009	114,617
Supplies & Materials	125,686	417,731	417,731	32,034
Maintenance & Repair	13,411	16,300	16,300	17,000
Contractual Services	2,689	3,988	3,256	3,900
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>224,638</b>	<b>549,999</b>	<b>540,296</b>	<b>167,551</b>

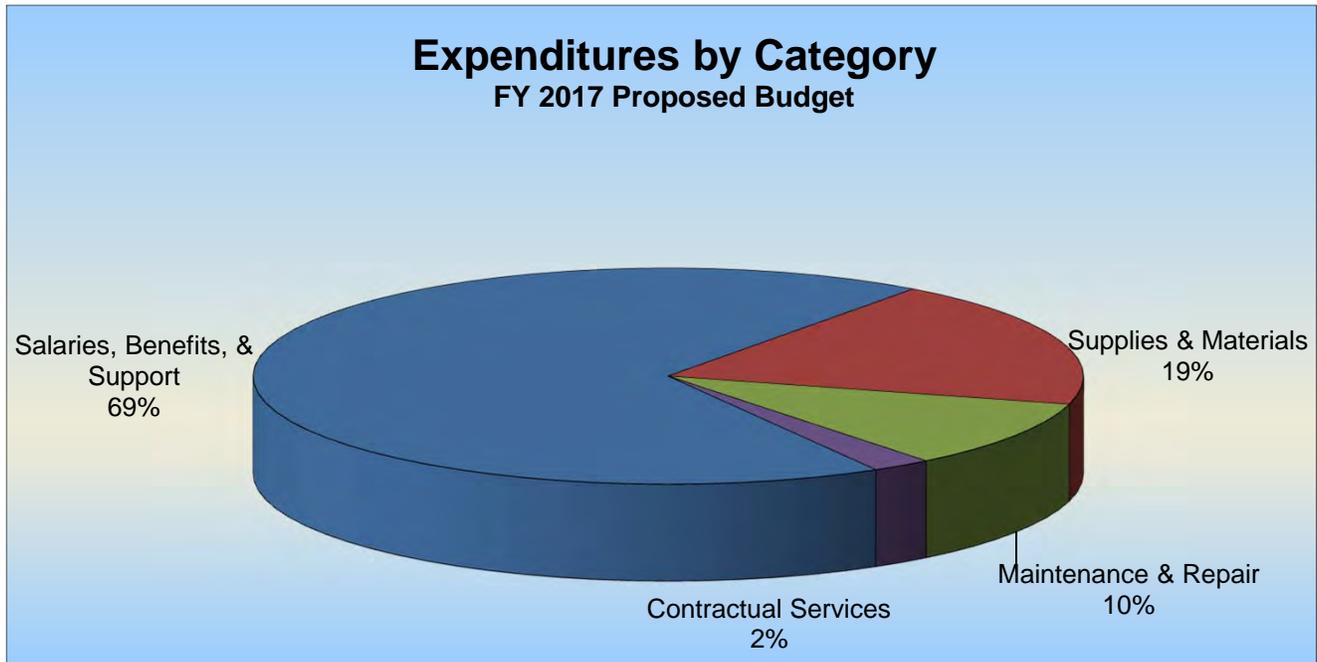
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase and salary savings from vacancies in FY 2016.
- Maintenance & Repair: Increased vehicle maintenance costs.
- Contractual Services: Driver uniform purchase; Vacancy advertisement.

Decreases:

- Supplies & Materials: Reduced purchases of recycling bins.



## EXPENDITURE SUMMARY

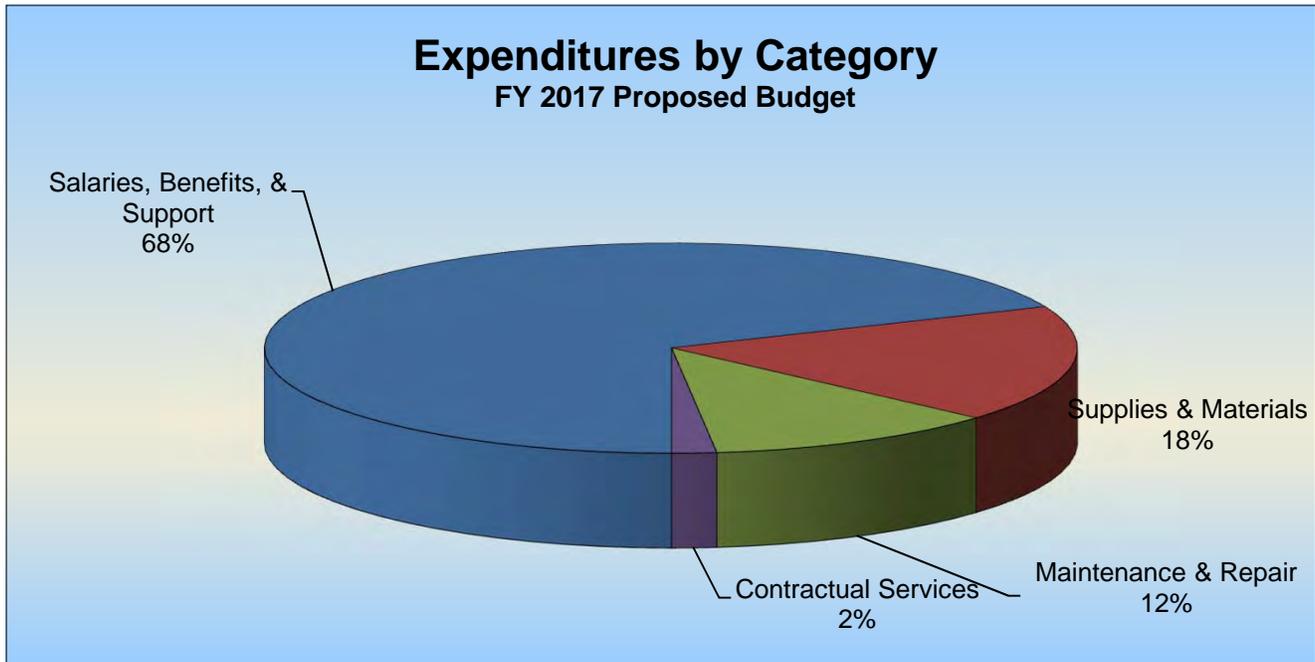
### SOLID WASTE COLLECTIONS - BRUSH AND BULK

	Fund	03	Dept#	9103
CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	120,192	120,772	120,673	123,563
Supplies & Materials	36,043	40,505	32,342	32,480
Maintenance & Repair	25,209	20,112	20,112	21,000
Contractual Services	2,762	3,148	3,048	3,200
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>184,206</b>	<b>184,537</b>	<b>176,175</b>	<b>180,243</b>

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase and salary savings from vacancies in FY 2016.
- Supplies & Materials: Increased fuel & oil costs.
- Maintenance & Repair: Increased vehicle maintenance costs.
- Contractual Services: Vacancy advertisement.



**EXPENDITURE SUMMARY**  
**SOLID WASTE COLLECTIONS - COMMERCIAL**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 03 Dept# 9104	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	104,700	124,049	110,475	126,085
Supplies & Materials	24,658	35,831	35,453	36,249
Maintenance & Repair	17,695	28,920	28,920	30,000
Contractual Services	3,582	4,550	4,611	4,300
Designated Expenses	13,541	12,000	12,000	20,000
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>164,176</b>	<b>205,350</b>	<b>191,459</b>	<b>216,634</b>

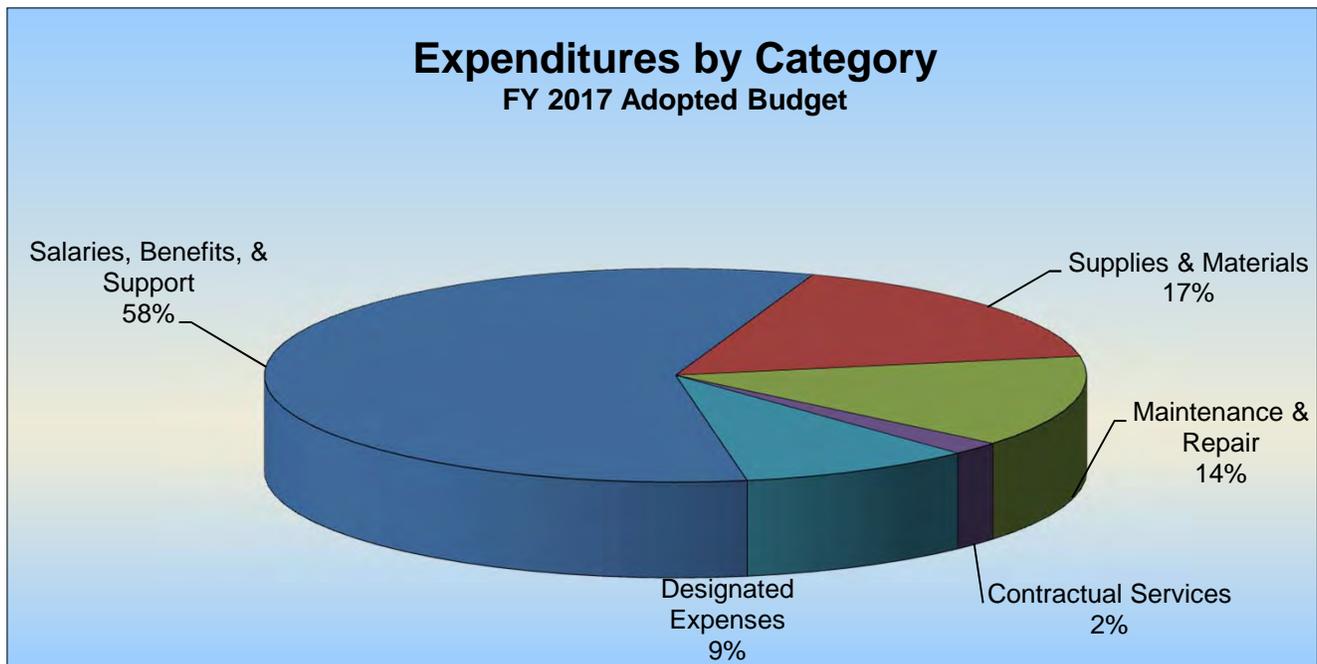
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase and salary savings from vacancies in FY 2016.
- Supplies & Materials: Increased fuel & oil costs.
- Maintenance & Repair: Increased vehicle maintenance costs.
- Designated Expenses: Dumpster maintenance cost increase.

Decreases:

- Contractual Services: Reduced advertising cost.



**EXPENDITURE SUMMARY**  
**KEEP COPPERAS COVE BEAUTIFUL (KCCB)**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	Fund	03
				Dept#	9105
Salaries, Benefits, & Support	-	-	-		
Supplies & Materials	10,789	10,980	10,880		11,430
Maintenance & Repair	-	-	-		-
Contractual Services	11,180	12,290	12,290		10,990
Designated Expenses	-	-	-		-
Capital Outlay & Improvements	-	-	-		-
<b>Total</b>	<b>21,969</b>	<b>23,270</b>	<b>23,170</b>		<b>22,420</b>

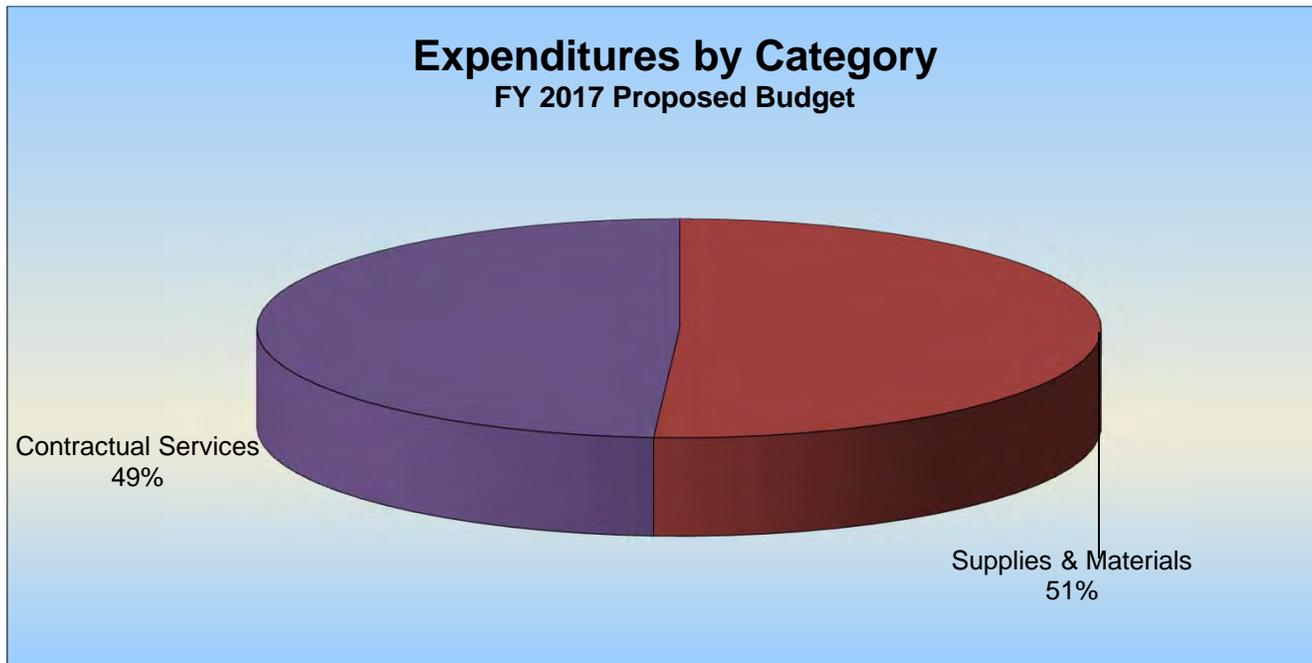
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Supplies & Materials: Increased supplies cost.

Decreases:

- Contractual Services: Reduced advertising cost.



**EXPENDITURE SUMMARY**  
**SOLID WASTE - DISPOSAL**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund	03
			Dept#	9200
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	204,113	220,163	186,232	240,780
Supplies & Materials	8,573	12,139	12,030	12,330
Maintenance & Repair	10,844	14,522	11,210	15,500
Contractual Services	16,420	14,160	14,512	14,400
Designated Expenses	1,103,589	1,092,435	1,092,435	1,298,500
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>1,343,540</b>	<b>1,353,419</b>	<b>1,316,419</b>	<b>1,581,510</b>

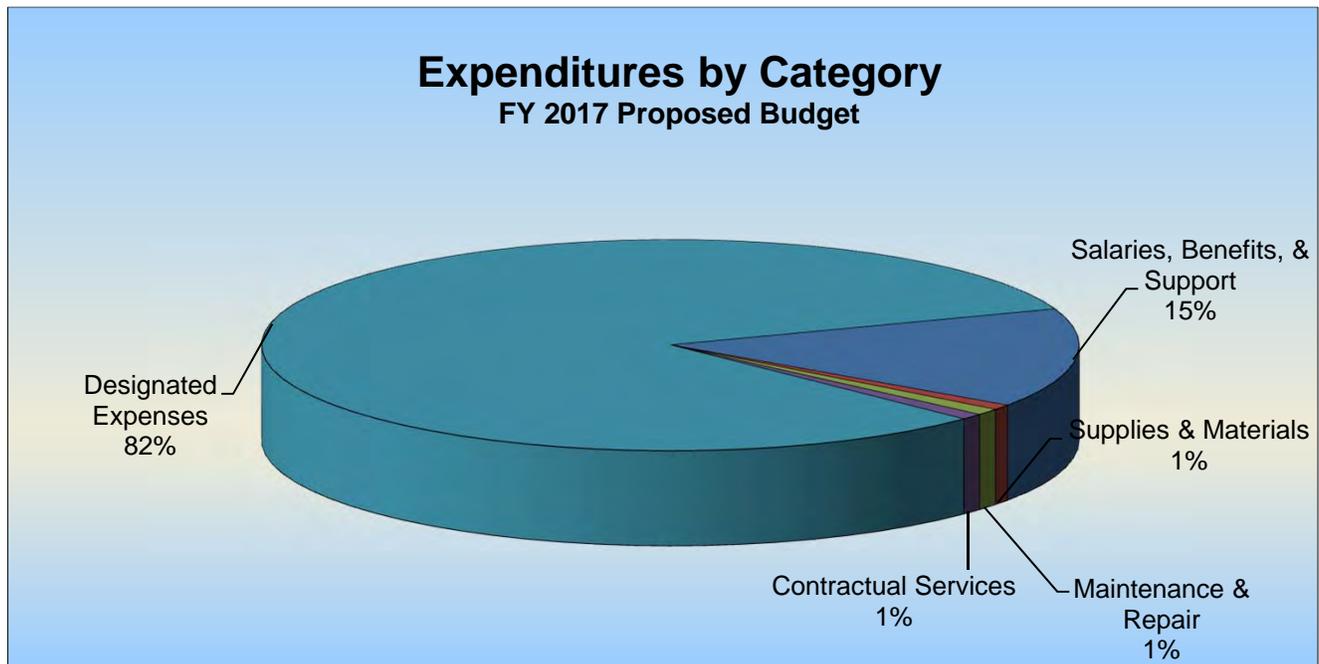
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase and salary savings from vacancies in FY 2016.
- Supplies & Materials: Increased fuel & oil costs.
- Maintenance & Repair: Increased equipment maintenance costs.
- Designated Expenses: Hauling & Disposal cost increase.

Decreases:

- Contractual Services: Reduced advertising cost.



# EXPENDITURE SUMMARY

## NON-DEPARTMENTAL

CATEGORY	Fund 03		Dept# 9500	
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	-	-	-	-
Supplies & Materials	-	-	936	-
Maintenance & Repair	3,079	3,418	3,252	3,080
Contractual Services	12,173	26,614	29,165	19,222
Designated Expenses	67,364	70,050	74,497	82,363
Capital Outlay & Improvements	-	-	-	-
Admin Cost Reimbursement	477,000	487,000	487,000	497,210
Debt Service	202,362	653,174	344,538	273,413
Transfers Out & Contingency	-	-	-	-
Other	-	-	282	300
<b>Total</b>	<b>761,978</b>	<b>1,240,256</b>	<b>939,670</b>	<b>875,588</b>

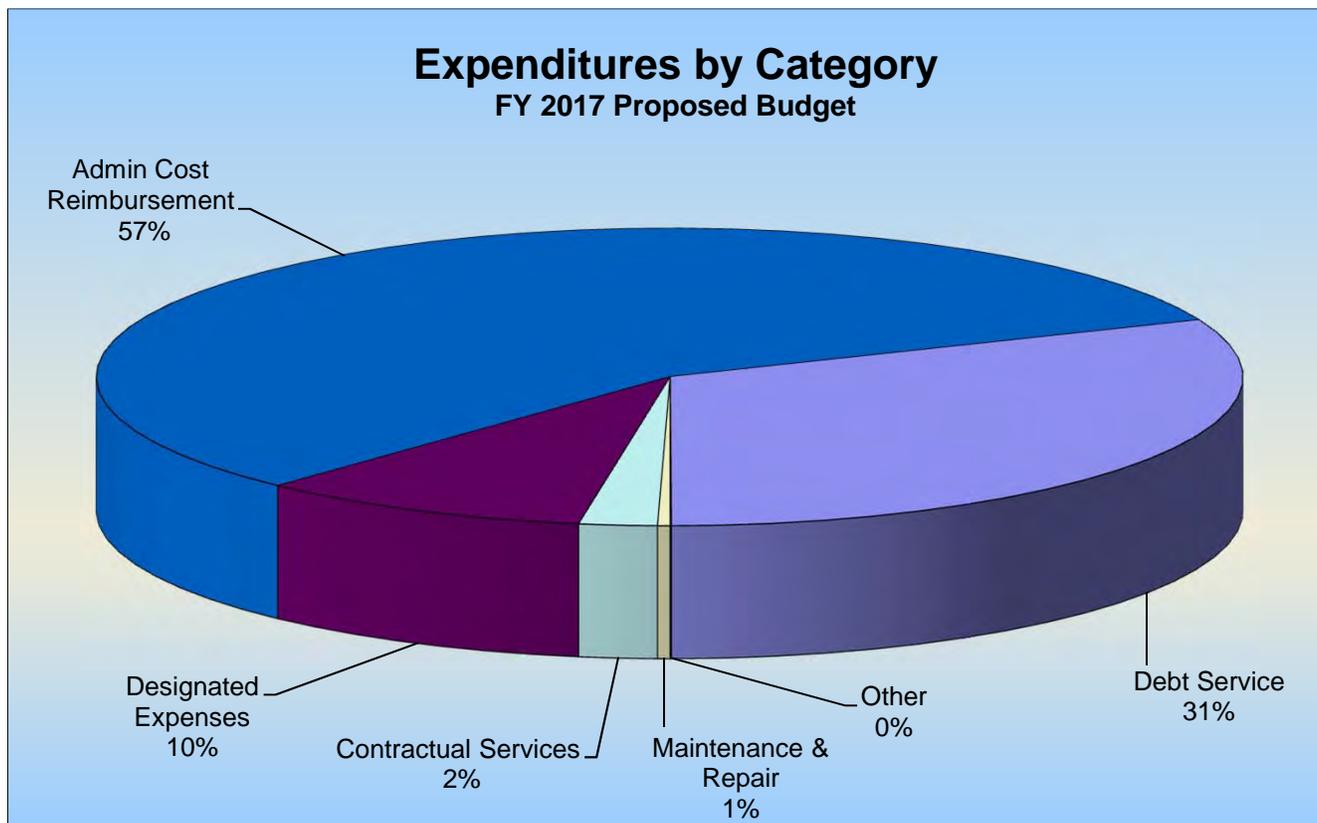
### HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\*

Increases:

- Designated Expenses: Increase in insurance premiums (TML).
- Admin Cost Reimbursement: Cost increase.

Decreases:

- Supplies & Materials: None needed
- Maintenance & Repair: No facilities maintenance costs included for FY 2017.
- Contractual Services: Utility rate study was completed in FY 2017 (\$12k).
- Debt Service: Reduced payment and interest costs.





# GOLF COURSE FUND



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*

# GOLF COURSE FUND

The Golf Course Fund is one of the three enterprise funds that the City of Copperas Cove utilizes in accounting for services provided to citizens. The Governmental Accounting Standards Board *Codification*, Section 1300.104, states that “the enterprise fund type may be used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance public policy, management control, accountability, or other purposes.” These funds are not required by GASB, but are permitted.

The City of Copperas Cove’s Golf Course Fund accounts for all expenses incurred and revenues earned in the process of providing a golf course facility to the public. Organizationally, the golf course reports to the Director of Parks and Recreation.



**City of Copperas Cove, Texas**  
**FY 2017 Proposed Budget**  
**Golf Course Fund**  
**Revenue & Expenditures Summary**

**OVERVIEW**

The Golf Course Fund is an enterprise fund that provides customers a friendly atmosphere, a course of high quality, and a pro shop with knowledgeable staff willing and able to provide assistance and direction. The Hills of Cove Golf Course provides these services to approximately 235 members. Green fees and Cart Rental fees provide 44% of the total revenue generated in the Golf Course Fund. The activities at the golf course are closely monitored by staff, City Administration, and City Council on a regular basis in effort to continue improving the financial position of the fund.

	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
Green Fees	94,959	68,814	75,929	89,829	80,400	86,604
Cart Rental Fees	91,443	69,641	68,592	65,135	58,300	71,178
Membership Dues	59,766	60,170	62,588	55,101	56,000	62,250
Cart Storage Fees	37,663	38,563	39,000	36,805	37,000	38,120
Pro Shop Sales	53,642	42,337	34,053	34,105	35,000	40,515
Other Operating Income	84,438	91,405	67,271	42,355	46,260	57,279
Transfers In	-	-	-	-	-	-
<b>TOTAL</b>	<b>421,911</b>	<b>370,930</b>	<b>347,433</b>	<b>323,330</b>	<b>312,960</b>	<b>355,946</b>
<b>EXPENSES</b>						
Salaries & Benefits	252,730	266,112	268,328	254,465	262,061	61,248
Supplies & Materials	51,496	54,198	60,477	57,572	62,149	61,919
Depreciation	92,354	-	-	-	-	-
Repairs & Maintenance	38,978	102,906	46,750	48,714	90,885	66,168
Contractual Services	77,299	73,165	72,119	71,365	83,223	84,706
Designated Expenses	104,032	61,375	42,502	55,483	51,572	56,314
Capital Outlay	-	-	1,405	-	-	-
Transfers / Other	-	-	-	-	-	-
<b>TOTAL</b>	<b>616,889</b>	<b>557,756</b>	<b>491,581</b>	<b>487,599</b>	<b>549,890</b>	<b>330,355</b>
Revenues Over/(Under)						
Expenses	(194,978)	(186,826)	(144,148)	(164,269)	(236,930)	25,591
<b>TOTAL</b>	<b>421,911</b>	<b>370,930</b>	<b>347,433</b>	<b>323,330</b>	<b>312,960</b>	<b>355,946</b>

**CITY OF COPPERAS COVE, TEXAS  
FISCAL YEAR 2016-17 PROPOSED BUDGET  
GOLF COURSE FUND  
SUMMARY OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE**

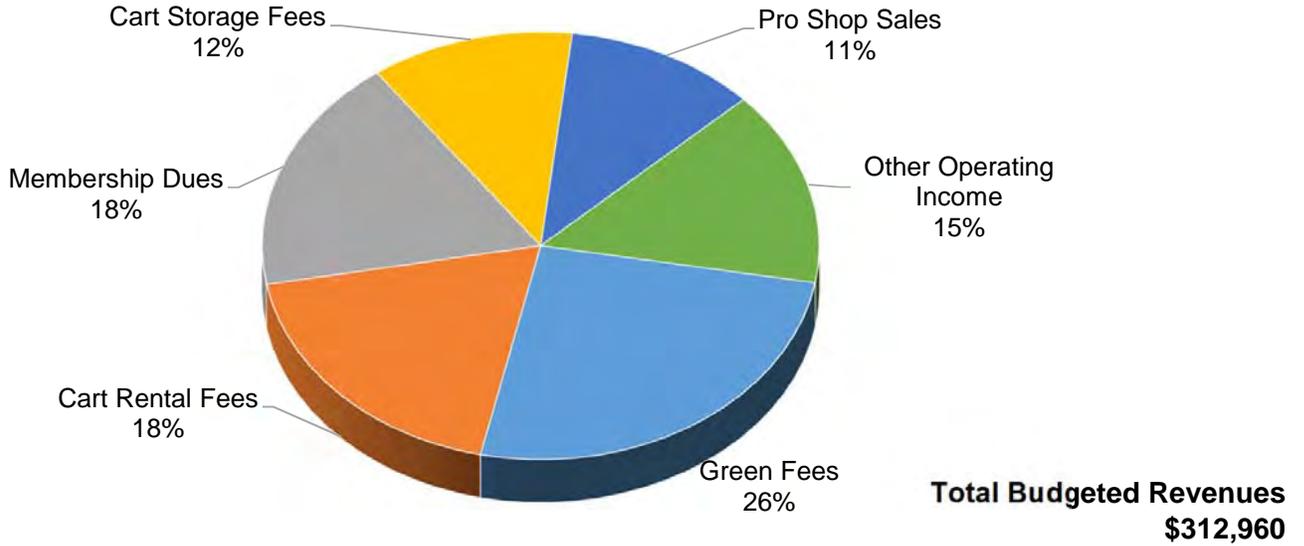
Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ (1,039,956)	\$ (1,204,228)	\$ (1,204,228)	\$ (1,441,158)		\$ (1,441,158)
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ (1,039,956)</b>	<b>\$ (1,204,228)</b>	<b>\$ (1,204,228)</b>	<b>\$ (1,441,158)</b>	<b>\$ -</b>	<b>\$ (1,441,158)</b>
<b>REVENUES:</b>						
Green Fees	\$ 89,829	\$ 101,000	\$ 80,400	\$ 86,604		\$ 86,604
Cart Rental Fees	65,135	88,000	58,300	71,178		71,178
Membership Dues	55,101	77,000	56,000	62,250		62,250
Cart Storage Fees	36,805	43,675	37,000	38,120		38,120
Trail Fees	7,698	11,340	7,700	10,555		10,555
Pro Shop Sales	34,105	52,000	35,000	40,515		40,515
Driving Range Fees	12,405	16,236	10,100	12,355		12,355
Snack Bar Revenue-Food & Beverage	4,770	-	5,000	2,000		2,000
Snack Bar Revenue-Alcohol Sale	11,684	15,000	10,000	13,875		13,875
Miscellaneous Revenue	5,798	13,000	13,460	18,494		18,494
<b>TOTAL REVENUES</b>	<b>\$ 323,330</b>	<b>\$ 417,251</b>	<b>\$ 312,960</b>	<b>\$ 355,946</b>	<b>\$ -</b>	<b>\$ 355,946</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ (716,626)</b>	<b>\$ (786,977)</b>	<b>\$ (891,268)</b>	<b>\$ (1,085,212)</b>	<b>\$ -</b>	<b>\$ (1,085,212)</b>
<b>EXPENDITURES:</b>						
Golf Course - Operations	\$ 179,626	\$ 214,470	\$ 207,386	\$ 192,504	\$ -	\$ 192,504
Golf Course - Maintenance	285,961	322,769	320,783	115,537	-	115,537
Golf Course - Non-Departmental	155	150	202	-	-	-
<b>OPERATING EXPENDITURES</b>	<b>\$ 465,742</b>	<b>\$ 537,389</b>	<b>\$ 528,371</b>	<b>\$ 308,041</b>	<b>\$ -</b>	<b>\$ 308,041</b>
<b>OTHER EXPENDITURES:</b>						
Capital Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal & Int Debt Pymts	21,860	21,519	21,519	22,314	-	22,314
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 21,860</b>	<b>\$ 21,519</b>	<b>\$ 21,519</b>	<b>\$ 22,314</b>	<b>\$ -</b>	<b>\$ 22,314</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 487,602</b>	<b>\$ 558,908</b>	<b>\$ 549,890</b>	<b>\$ 330,355</b>	<b>\$ -</b>	<b>\$ 330,355</b>
<b>ENDING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ (1,204,228)	\$ (1,345,885)	\$ (1,441,158)	\$ (1,415,567)	\$ -	\$ (1,415,567)
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ (1,204,228)</b>	<b>\$ (1,345,885)</b>	<b>\$ (1,441,158)</b>	<b>\$ (1,415,567)</b>	<b>\$ -</b>	<b>\$ (1,415,567)</b>
<b>IDEAL FUND BALANCE</b>	<b>\$ 116,436</b>	<b>\$ 134,347</b>	<b>\$ 132,093</b>	<b>\$ 77,010</b>		<b>\$ 77,010</b>
<b>OVER (UNDER) IDEAL FUND BALANCE</b>	<b>\$ (1,320,664)</b>	<b>\$ (1,480,232)</b>	<b>\$ (1,573,251)</b>	<b>\$ (1,492,577)</b>		<b>\$ (1,492,577.00)</b>

\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

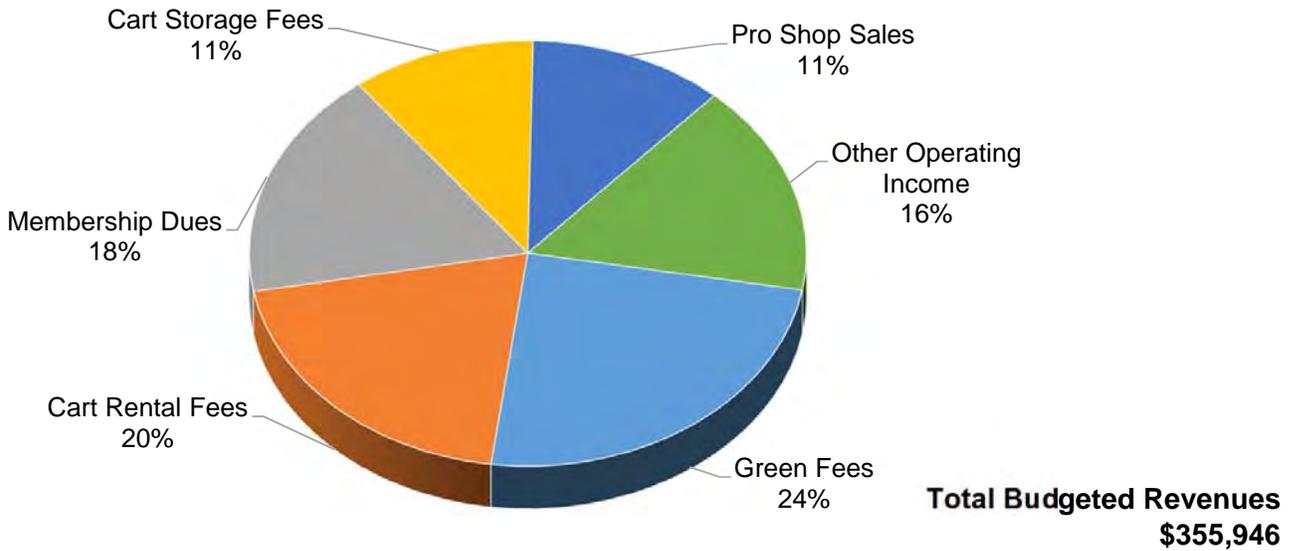
<b>Deficit</b>	<b>\$ (164,272)</b>	<b>\$ (141,657)</b>	<b>\$ (236,930)</b>	<b>\$ 25,591</b>	<b>\$ -</b>	<b>\$ 25,591</b>
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**City of Copperas Cove, Texas  
 FY 2017 Proposed Budget  
 Golf Course Fund  
 Budgeted Revenues by Source Comparison**

**Fiscal Year 2015-2016 Budgeted Revenue**

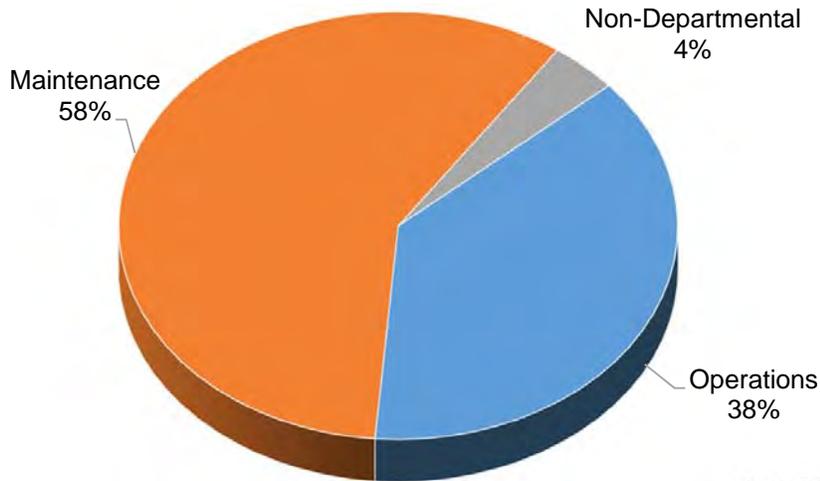


**Fiscal Year 2016-2017 Budgeted Revenue**



**City of Copperas Cove, Texas  
FY 2017 Proposed Budget  
Golf Course Fund  
Budgeted Expenditures by Function Comparison**

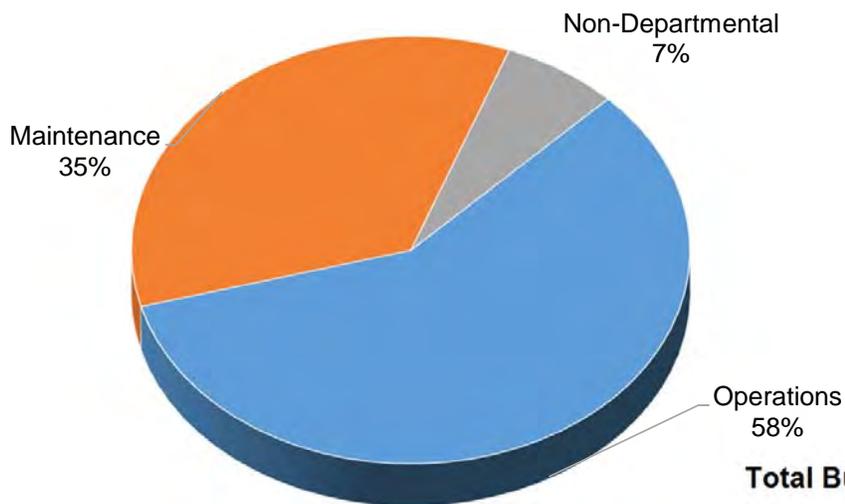
**Fiscal Year 2015-2016 Budgeted Expenditures**



**Total Budgeted Expenditures  
\$549,890**

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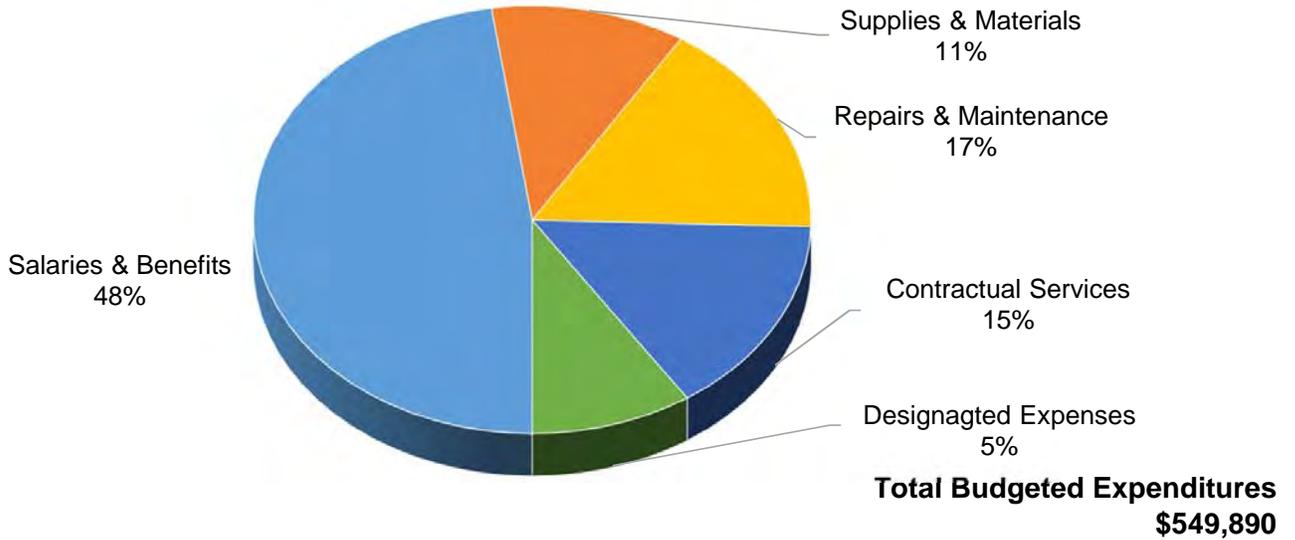
**Fiscal Year 2016-2017 Budgeted Expenditures**



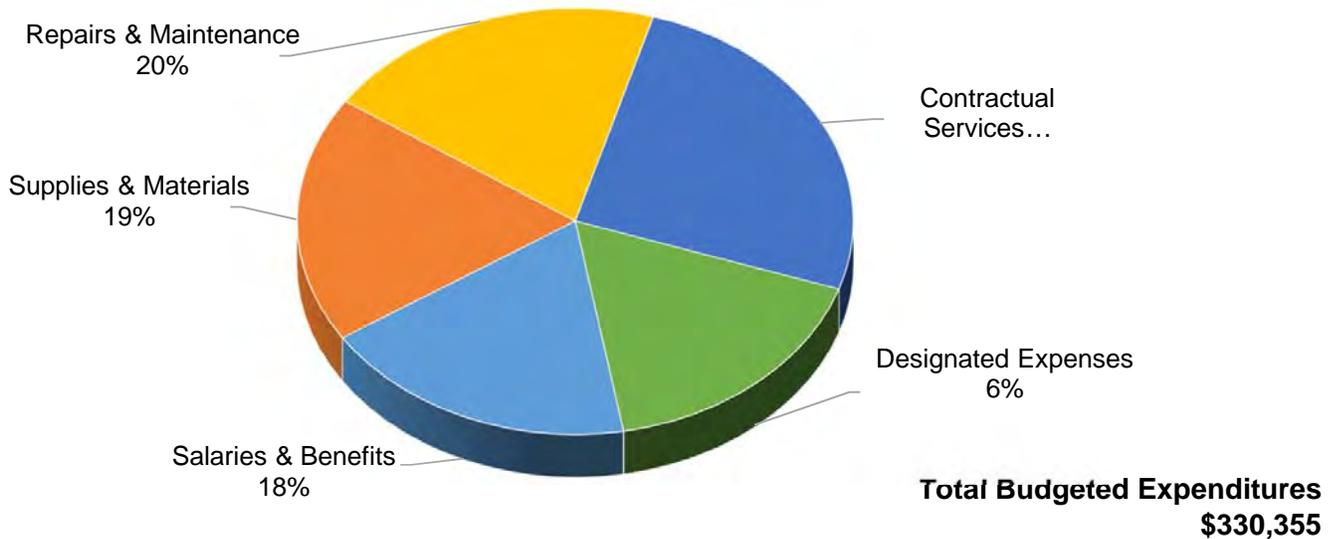
**Total Budgeted Expenditures  
\$330,355**

**City of Copperas Cove, Texas  
 FY 2017 Proposed Budget  
 Golf Course Fund  
 Budgeted Expenditures by Object Comparison**

**Fiscal Year 2015-2016 Budgeted Expenditures**



**Fiscal Year 2016-2017 Budgeted Expenditures**



**EXPENDITURE SUMMARY**  
**GOLF COURSE OPERATIONS**

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 09 Dept# 7400	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	67,738	60,226	60,127	61,248
Supplies & Materials	7,487	7,819	7,563	8,219
Maintenance & Repair	6,195	36,283	35,264	13,587
Contractual Services	64,737	77,347	74,529	75,450
Designated Expenses	33,468	32,795	29,903	34,000
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>179,624</b>	<b>214,470</b>	<b>207,386</b>	<b>192,504</b>

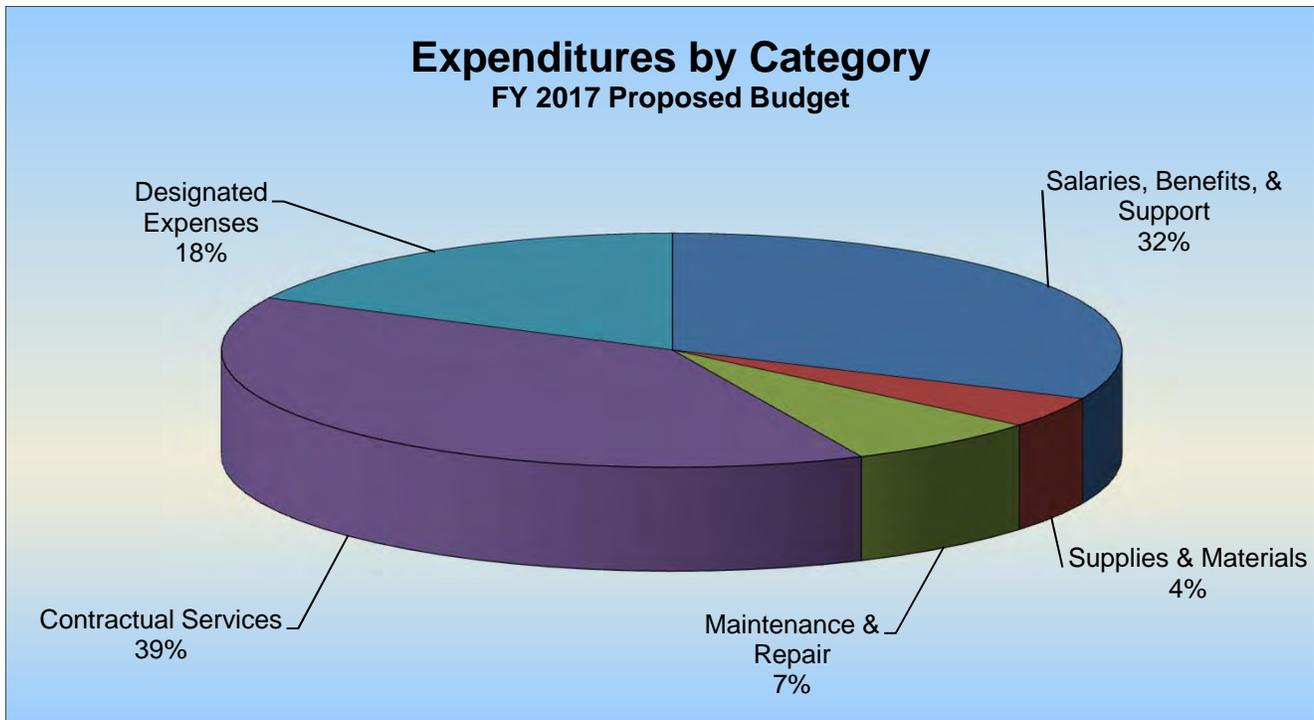
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase and salary savings from vacancies in FY 2016.
- Supplies & Materials: Increased printing cost.
- Contractual Services: Increased equipment rental cost.
- Designated Expenses: Merchandise resale increase.

Decreases:

- Maintenance & Repair: Reduced building maintenance costs (pro-shop repairs and new wall construction were included in FY 2016).



# EXPENDITURE SUMMARY

## GOLF COURSE MAINTENANCE

CATEGORY			<i>Fund</i> <i>09</i>	
			<i>Dept#</i> <i>7402</i>	
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	186,727	199,972	201,934	-
Supplies & Materials	50,085	57,742	54,534	53,700
Maintenance & Repair	42,519	55,724	55,621	52,581
Contractual Services	6,628	9,331	8,694	9,256
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
<b>Total</b>	<b>285,959</b>	<b>322,769</b>	<b>320,783</b>	<b>115,537</b>

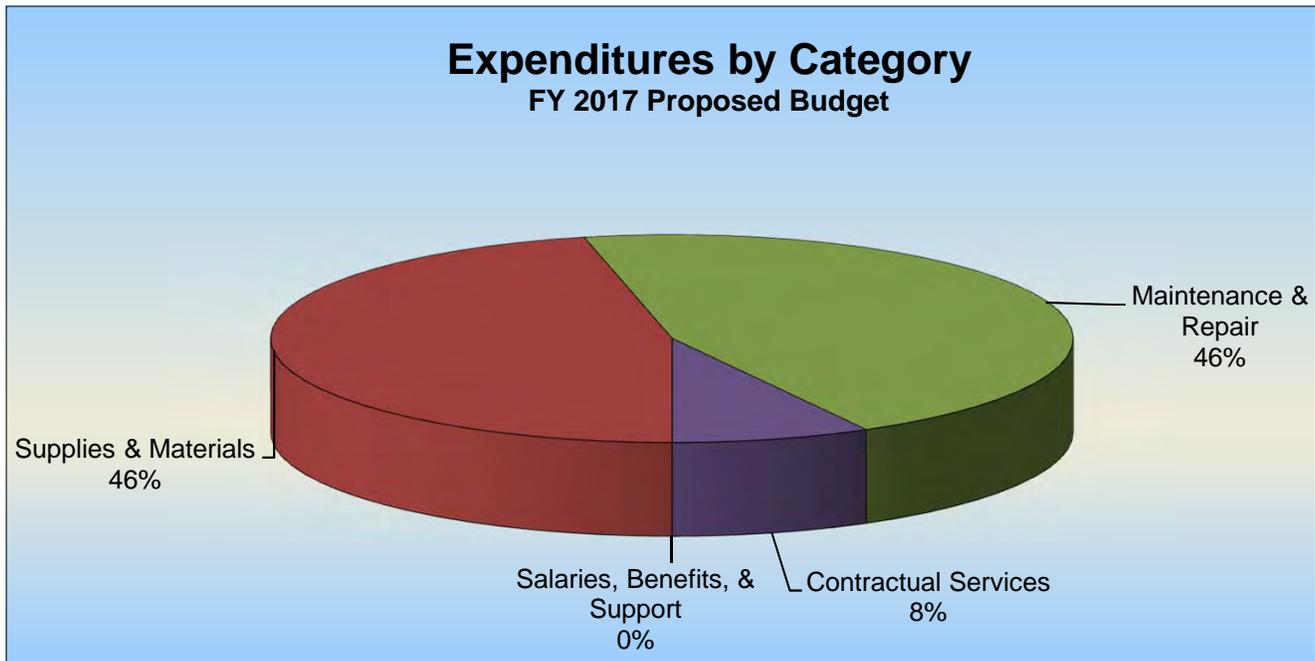
**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Increases:

- Salaries & Benefits: Include 1% COLA increase.
- Contractual Services: Increase in equipment rental cost.

Decreases:

- Supplies & Materials: Reduced program expenses.
- Maintenance & Repair: Reduced facility maintenance repairs.



# EXPENDITURE SUMMARY

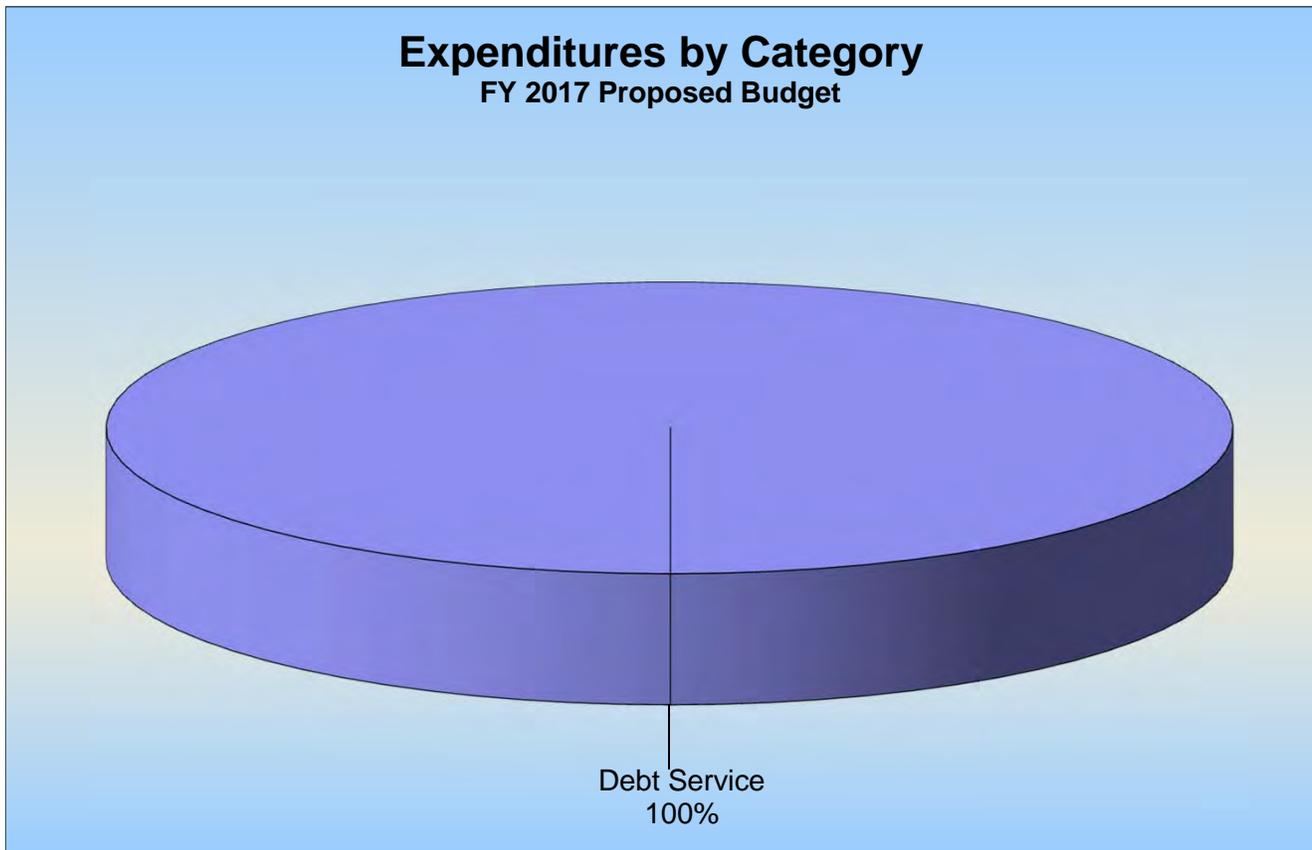
## NON-DEPARTMENTAL

CATEGORY	Fund Dept#		09 7500	
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	-	-	-	-
Supplies & Materials	-	-	52	-
Maintenance & Repair	-	-	-	-
Contractual Services	-	-	-	-
Designated Expenses	155	150	150	-
Capital Outlay & Improvements	-	-	-	-
Admin Cost Reimbursement	-	-	-	-
Debt Service	21,860	21,519	21,519	22,314
Transfers Out & Contingency	-	-	-	-
Other	-	-	-	-
<b>Total</b>	<b>22,015</b>	<b>21,669</b>	<b>21,721</b>	<b>22,314</b>

**HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\***

Decreases:

- Supplies & Materials: None needed
- Designated Expenses: None needed
- Debt Service: Reduced payment and interest costs.



# OTHER FUNDS



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*

# OTHER FUNDS

## Special Revenue Funds:

**Drainage Utility Fund** – The Drainage Utility Fund is used to account for the receipts of the drainage assessment fees and grants collected, as well as, expenditures incurred.

**Hotel Occupancy Tax Fund** – The Hotel Occupancy Tax Fund is used to account for all taxes remitted to the city by local hotel operators. These funds must be utilized in accordance with state law requirements. Generally, these funds must be used to enhance tourism and enrich the culture and art of the city.

**Animal Shelter Fund** – Donations to the City’s animal shelter are placed in this fund to ensure that they are utilized toward their designated purpose.

**PEG Fee Fund** – A fee is paid to the City by cable providers to support the infrastructure and improvement of the City’s government access channel.

**Court Efficiency Fund** – To account for funds to be utilized to improve efficiency at the Municipal Court Building.

**Court Technology Fund** – To account for funds to be used to finance the purchase of technological enhancements for the Municipal Court Building.

**Court Security Fund** – To account for funds to be used to provide security to the court room and the Municipal Court Building.



**CITY OF COPPERAS COVE, TEXAS  
FISCAL YEAR 2016-17 PROPOSED BUDGET  
DRAINAGE UTILITY FUND  
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 1,283,456	\$ 1,647,823	\$ 1,647,823	\$ 681,371		\$ 681,371
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,283,456</b>	<b>\$ 1,647,823</b>	<b>\$ 1,647,823</b>	<b>\$ 681,371</b>	<b>\$ -</b>	<b>\$ 681,371</b>
<b>REVENUES:</b>						
Drainage Utility Fee	\$ 929,082	\$ 935,000	\$ 930,250	\$ 939,552	\$ -	\$ 939,552
<b>Subtotal</b>	<b>\$ 929,082</b>	<b>\$ 935,000</b>	<b>\$ 930,250</b>	<b>\$ 939,552</b>	<b>\$ -</b>	<b>\$ 939,552</b>
Grant Revenue	\$ 46,842	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	-					
Interest Revenue	2,393	2,160	3,000	2,500	-	2,500
Auction Proceeds	953	1,000	2,160	1,000	-	1,000
<b>Subtotal</b>	<b>\$ 50,188</b>	<b>\$ 3,160</b>	<b>\$ 5,160</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ 3,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 979,270</b>	<b>\$ 938,160</b>	<b>\$ 935,410</b>	<b>\$ 943,052</b>	<b>\$ -</b>	<b>\$ 943,052</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 2,262,726</b>	<b>\$ 2,585,983</b>	<b>\$ 2,583,233</b>	<b>\$ 1,624,423</b>	<b>\$ -</b>	<b>\$ 1,624,423</b>
<b>EXPENDITURES:</b>						
Drainage	\$ 330,907	\$ 592,384	\$ 593,620	\$ 398,337	\$ 2,500	\$ 400,837
Non-Departmental	122,632	127,994	127,607	126,156	-	126,156
<b>OPERATING EXPENDITURES</b>	<b>\$ 453,539</b>	<b>\$ 720,378</b>	<b>\$ 721,227</b>	<b>\$ 524,493</b>	<b>\$ 2,500</b>	<b>\$ 526,993</b>
<b>OTHER EXPENDITURES:</b>						
Capital Improvement Projects	\$ 15,979	\$ 899,736	\$ 967,271	\$ -	\$ -	\$ -
Capital Outlay	30,790	63,000	47,800	-	-	-
Principal & Int Debt Pymts	114,595	165,563	165,564	99,672	-	99,672
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 161,364</b>	<b>\$ 1,128,299</b>	<b>\$ 1,180,635</b>	<b>\$ 99,672</b>	<b>\$ -</b>	<b>\$ 99,672</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 614,903</b>	<b>\$ 1,848,677</b>	<b>\$ 1,901,862</b>	<b>\$ 624,165</b>	<b>\$ 2,500</b>	<b>\$ 626,665</b>
<b>ENDING FUND BALANCE</b>						
Unreserved, Undesignated	\$ 1,647,823	\$ 737,306	\$ 681,371	\$ 1,000,258	\$ (2,500)	\$ 997,758
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 1,647,823</b>	<b>\$ 737,306</b>	<b>\$ 681,371</b>	<b>\$ 1,000,258</b>	<b>\$ (2,500)</b>	<b>\$ 997,758</b>

\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

# EXPENDITURE SUMMARY

## DRAINAGE UTILITY

CATEGORY	FY 2015 Actual	FY 2016 Amended Budget	Fund 05 Dept# 7600	
			FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	228,453	251,520	252,686	303,026
Supplies & Materials	16,867	21,263	20,317	30,722
Maintenance & Repair	15,770	22,714	23,287	23,072
Contractual Services	69,819	296,887	297,330	44,017
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	30,790	63,000	47,800	-
Hughes Garden Drainage	15,979	899,736	899,736	-
CIP Projects	-	-	67,535	-
<b>TOTAL</b>	<b>377,678</b>	<b>1,555,120</b>	<b>1,608,691</b>	<b>400,837</b>

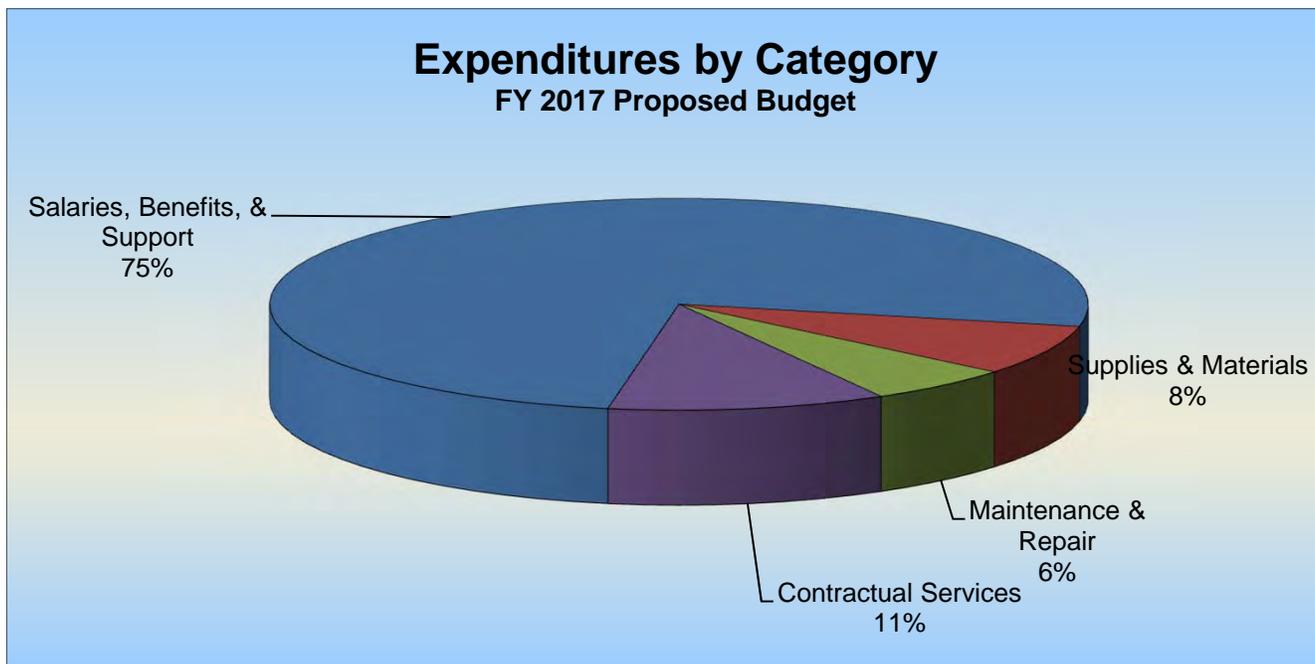
### HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\*

Increases:

- Salaries & Benefits: Include 1% COLA increase and salary savings from vacancies in FY 2016.
- Supplies & Materials: Increased fuel & oil costs; Minor equipment replacement.

Decreases:

- Maintenance & Repair: Reduced equipment maintenance costs.
- Contractual Services: Drainage Master Plan was originally budgeted in FY 2016.
- Capital Outlay & Improvements: Reduction resulting from the Walker Place Capital Improvement project original budget in FY 2016.
- Hughes Garden Drainage: Budgeted and completed in FY 2016.
- CIP Projects: Avenue D Drainage is scheduled to be completed during FY 2016.



## EXPENDITURE SUMMARY

### NON-DEPARTMENTAL

CATEGORY	Fund 05 Dept# 8000			
	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year End Projection	FY 2017 Proposed Budget
Salaries, Benefits, & Support	-	-	-	-
Supplies & Materials	-	-	78	-
Maintenance & Repair	-	-	-	-
Contractual Services	10,477	14,594	14,128	11,490
Designated Expenses	155	150	150	150
Capital Outlay & Improvements	-	-	-	-
Admin Cost Reimbursement	-	-	-	-
Debt Service	114,595	165,563	165,564	99,672
Transfers Out & Contingency	-	-	-	-
Other	112,000	113,250	113,251	115,360
<b>TOTAL</b>	<b>237,227</b>	<b>293,557</b>	<b>293,171</b>	<b>226,672</b>

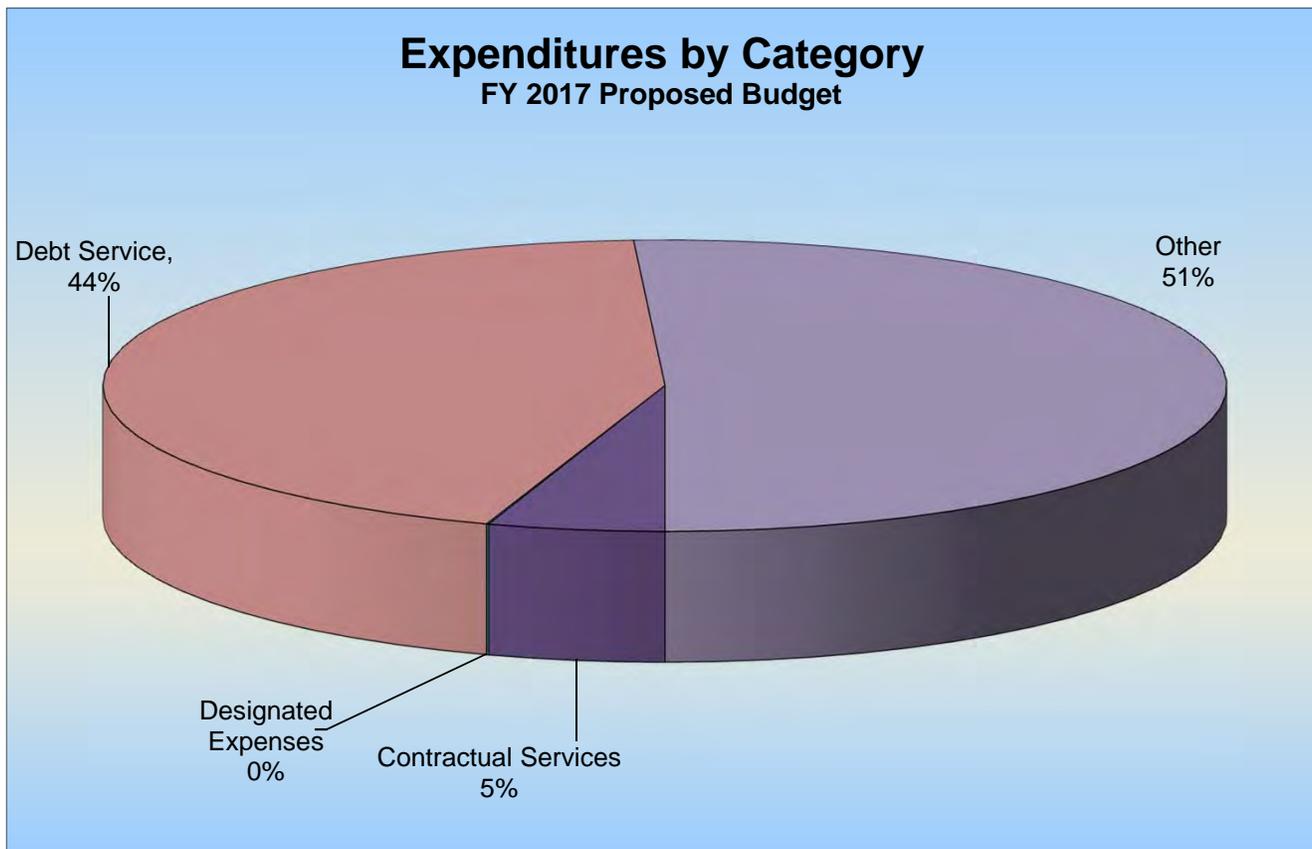
#### HIGHLIGHTS (FY 2016 Adopted Over/Under FY 2017 Projected) \*\*

Increases:

- Other: Admin Cost Reimbursement cost increase.

Decreases:

- Supplies & Materials: None needed
- Contractual Services: Utility rate study was included in FY 2016 (\$3k).
- Debt Service: Reduced payment and interest costs.



**CITY OF COPPERAS COVE, TEXAS  
FISCAL YEAR 2016-17 PROPOSED BUDGET  
HOTEL OCCUPANCY TAX FUND  
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE</b>						
Unreserved, Undesignated	\$ 88,553	\$ 138,389	\$ 138,389	\$ 65,003		\$ 65,003
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 88,553</b>	<b>\$ 138,389</b>	<b>\$ 138,389</b>	<b>\$ 65,003</b>	<b>\$ -</b>	<b>\$ 65,003</b>
<b>REVENUES:</b>						
Hotel Occupancy Tax - Best Western	\$ 42,230	\$ 33,800	\$ 40,543	\$ 33,800	\$ -	\$ 33,800
Hotel Occupancy Tax - Luxury Inn	3,457	4,100	5,343	4,100	-	4,100
Hotel Occupancy Tax - Cactus Lodge	8,799	8,900	7,915	8,900	-	8,900
Hotel Occupancy Tax - Motel 8	13,372	18,200	18,700	18,200	-	18,200
Hotel Occupancy Tax - Relax Inn	6,154	6,300	6,214	6,300	-	6,300
Hotel Occupancy Tax - Comfort Suites	66,946	53,200	57,472	53,200	-	53,200
Hotel Occupancy Tax - Days Inn	29,332	29,600	28,386	29,600	-	29,600
Interest Revenue	75	40	-	40	-	40
<b>TOTAL REVENUES</b>	<b>\$ 170,365</b>	<b>\$ 154,140</b>	<b>\$ 164,573</b>	<b>\$ 154,140</b>	<b>\$ -</b>	<b>\$ 154,140</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 258,918</b>	<b>\$ 292,529</b>	<b>\$ 302,962</b>	<b>\$ 219,143</b>	<b>\$ -</b>	<b>\$ 219,143</b>
<b>EXPENDITURES:</b>						
Promo of Tourism - Chamber of Commerce	\$ 101,101	\$ 166,644	\$ 166,644	\$ -	\$ -	\$ -
Promo Tourism - Boys & Girls	-	8,125	-	-	-	-
Texas Lodging Advertising	1,765	2,300	1,765	1,900	-	1,900
C.H.A.M.P.S.	16,868	-	-	-	-	-
Professional Services	-	8,500	8,500	-	-	-
Civic Center Operations	795	11,500	25,000	20,000	-	20,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 120,529</b>	<b>\$ 197,069</b>	<b>\$ 201,909</b>	<b>\$ 21,900</b>	<b>\$ -</b>	<b>\$ 21,900</b>
<b>LESS OTHER EXPENDITURES:</b>						
Principal - 2009 Tax Notes	30,000	35,000	35,000	-	-	-
Interest - 2009 Tax Notes	1,800	1,050	1,050	-	-	-
Contingencies	-	35,029	-	170,000	-	170,000
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 31,800</b>	<b>\$ 71,079</b>	<b>\$ 36,050</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>\$ 170,000</b>
<b>OPERATING EXPENDITURES</b>	<b>\$ 152,329</b>	<b>\$ 268,148</b>	<b>\$ 237,959</b>	<b>\$ 191,900</b>	<b>\$ -</b>	<b>\$ 191,900</b>
<b>ENDING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 138,389	\$ 24,381	\$ 65,003	\$ 27,243	\$ -	\$ 27,243
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 138,389</b>	<b>\$ 24,381</b>	<b>\$ 65,003</b>	<b>\$ 27,243</b>	<b>\$ -</b>	<b>\$ 27,243</b>

\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**CITY OF COPPERAS COVE, TEXAS  
FISCAL YEAR 2016-17 PROPOSED BUDGET  
ANIMAL SHELTER FUND  
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE</b>						
Unreserved, Undesignated	\$ 17,627	\$ 11,409	\$ 11,409	\$ -	\$ -	\$ -
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 17,627</b>	<b>\$ 11,409</b>	<b>\$ 11,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES</b>						
Interest Revenue	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
Shelter Donation		2,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 17,637</b>	<b>\$ 13,409</b>	<b>\$ 11,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
Operating Costs	\$ 6,051	\$ 11,845	\$ 9,847	\$ -	\$ -	\$ -
Designated Expenses	177	1,562	1,562	-	-	-
<b>OPERATING EXPENDITURES</b>	<b>\$ 6,228</b>	<b>\$ 13,407</b>	<b>\$ 11,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER EXPENDITURES:</b>						
Capital Outlay & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,228</b>	<b>\$ 13,407</b>	<b>\$ 11,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 11,409	\$ 2	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 11,409</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**CITY OF COPPERAS COVE, TEXAS  
FISCAL YEAR 2016-17 PROPOSED BUDGET  
PEG FEES FUND  
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2016-17	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE</b>						
Unreserved, Undesignated	\$ 101,797	\$ 137,357	\$ 137,357	\$ 127,611		\$ 127,611
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 101,797</b>	<b>\$ 137,357</b>	<b>\$ 137,357</b>	<b>\$ 127,611</b>	<b>\$ -</b>	<b>\$ 127,611</b>
<b>REVENUES:</b>						
Interest Revenue	\$ 69	\$ 40	\$ -	\$ -	\$ -	\$ -
Peg Fee Revenue	58,759	57,000	57,000	57,000	-	57,000
<b>TOTAL REVENUES</b>	<b>\$ 58,828</b>	<b>\$ 57,040</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>\$ -</b>	<b>\$ 57,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 160,625</b>	<b>\$ 194,397</b>	<b>\$ 194,357</b>	<b>\$ 184,611</b>	<b>\$ -</b>	<b>\$ 184,611</b>
<b>EXPENDITURES</b>						
Designated Expenses	\$ -	\$ 49,074	\$ 49,074	\$ 57,000	\$ -	\$ 57,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 49,074</b>	<b>\$ 49,074</b>	<b>\$ 57,000</b>	<b>\$ -</b>	<b>\$ 57,000</b>
<b>LESS OTHER EXPENDITURES:</b>						
Capital Outlay & Improvements	\$ 23,268	\$ 17,712	\$ 17,712	\$ -	\$ -	\$ -
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 23,268</b>	<b>\$ 17,712</b>	<b>\$ 17,712</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OPERATING EXPENDITURES</b>	<b>\$ 23,268</b>	<b>\$ 66,786</b>	<b>\$ 66,786</b>	<b>\$ 57,000</b>	<b>\$ -</b>	<b>\$ 57,000</b>
<b>ENDING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 137,357	\$ 127,611	\$ 127,571	\$ 127,611	\$ -	\$ 127,611
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 137,357</b>	<b>\$ 127,611</b>	<b>\$ 127,571</b>	<b>\$ 127,611</b>	<b>\$ -</b>	<b>\$ 127,611</b>

\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

CITY OF COPPERAS COVE, TEXAS  
 FISCAL YEAR 2016-17 PROPOSED BUDGET  
 COURT EFFICIENCY FUND  
 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 13,922	\$ 13,386	\$ 13,386	\$ 11,657		\$ 11,657
<b>TOTAL BEGINNING FUND BALANCE</b>	<u>\$ 13,922</u>	<u>\$ 13,386</u>	<u>\$ 13,386</u>	<u>\$ 11,657</u>	<u>\$ -</u>	<u>\$ 11,657</u>
<b>REVENUES</b>						
Court Efficiency Revenue	\$ 3,223	\$ 2,424	\$ 1,500	\$ 1,400	\$ -	\$ 1,400
Interest Revenue	5	6	8	6	-	6
<b>TOTAL REVENUES</b>	<u>\$ 3,228</u>	<u>\$ 2,430</u>	<u>\$ 1,508</u>	<u>\$ 1,406</u>	<u>\$ -</u>	<u>\$ 1,406</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u>\$ 17,150</u>	<u>\$ 15,816</u>	<u>\$ 14,894</u>	<u>\$ 13,063</u>	<u>\$ -</u>	<u>\$ 13,063</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,764</u>	<u>\$ 4,537</u>	<u>\$ 3,237</u>	<u>\$ 6,124</u>	<u>\$ -</u>	<u>\$ 6,124</u>
<b>ENDING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 13,386	\$ 11,279	\$ 11,657	\$ 6,939	\$ -	\$ 6,939
<b>TOTAL ENDING FUND BALANCE</b>	<u>\$ 13,386</u>	<u>\$ 11,279</u>	<u>\$ 11,657</u>	<u>\$ 6,939</u>	<u>\$ -</u>	<u>\$ 6,939</u>

\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

CITY OF COPPERAS COVE, TEXAS  
 FISCAL YEAR 2016-17 PROPOSED BUDGET  
 COURT TECHNOLOGY FUND  
 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 31,516	\$ 17,398	\$ 17,398	\$ 210		\$ 210
<b>TOTAL BEGINNING FUND BALANCE</b>	<u>\$ 31,516</u>	<u>\$ 17,398</u>	<u>\$ 17,398</u>	<u>\$ 210</u>	<u>\$ -</u>	<u>\$ 210</u>
<b>REVENUES</b>						
Court Technology Revenue	\$ 16,921	\$ 18,180	\$ 11,100	\$ 11,110	\$ -	\$ 11,110
Interest Revenue	12	10	6	7	-	7
<b>TOTAL REVENUES</b>	<u>\$ 16,933</u>	<u>\$ 18,190</u>	<u>\$ 11,106</u>	<u>\$ 11,117</u>	<u>\$ -</u>	<u>\$ 11,117</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u>\$ 48,449</u>	<u>\$ 35,588</u>	<u>\$ 28,504</u>	<u>\$ 11,327</u>	<u>\$ -</u>	<u>\$ 11,327</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 31,051</u>	<u>\$ 25,533</u>	<u>\$ 28,294</u>	<u>\$ 10,796</u>	<u>\$ -</u>	<u>\$ 10,796</u>
<b>ENDING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 17,398	\$ 10,055	\$ 210	\$ 531	\$ -	\$ 531
<b>TOTAL ENDING FUND BALANCE</b>	<u>\$ 17,398</u>	<u>\$ 10,055</u>	<u>\$ 210</u>	<u>\$ 531</u>	<u>\$ -</u>	<u>\$ 531</u>

\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**CITY OF COPPERAS COVE, TEXAS  
FISCAL YEAR 2016-17 PROPOSED BUDGET  
COURT SECURITY FUND  
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 21,904	\$ 33,264	\$ 33,264	\$ 15,563		\$ 15,563
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 21,904</b>	<b>\$ 33,264</b>	<b>\$ 33,264</b>	<b>\$ 15,563</b>	<b>\$ -</b>	<b>\$ 15,563</b>
<b>REVENUES</b>						
Court Security Revenue	\$ 12,713	\$ 13,670	\$ 12,100	\$ 12,120	\$ -	\$ 12,120
Interest Revenue	28	19	26	26	-	26
<b>TOTAL REVENUES</b>	<b>\$ 12,741</b>	<b>\$ 13,689</b>	<b>\$ 12,126</b>	<b>\$ 12,146</b>	<b>\$ -</b>	<b>\$ 12,146</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 34,645</b>	<b>\$ 46,953</b>	<b>\$ 45,390</b>	<b>\$ 27,709</b>	<b>\$ -</b>	<b>\$ 27,709</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,381</b>	<b>\$ 30,041</b>	<b>\$ 29,827</b>	<b>\$ 27,477</b>	<b>\$ -</b>	<b>\$ 27,477</b>
<b>ENDING FUND BALANCE:</b>						
Unreserved, Undesignated	\$ 33,264	\$ 16,912	\$ 15,563	\$ 232	\$ -	\$ 232
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 33,264</b>	<b>\$ 16,912</b>	<b>\$ 15,563</b>	<b>\$ 232</b>	<b>\$ -</b>	<b>\$ 232</b>

\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE :**

Position Title	Number of Positions				
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Bailiff*	-	-	-	0.5	0.5
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.5</b>	<b>0.5</b>

\*The Bailiff position was funded in the Municipal Court Department in the General Fund in FY 2011-12 through FY 2013-14.

**CITY OF COPPERAS COVE, TEXAS  
FISCAL YEAR 2016-17 PROPOSED BUDGET  
OTHER FUNDS  
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

<b>Fund Description</b>	<b>Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balance</b>
Revolving Loan Fund	\$ -	\$ 13,690	\$ 13,690	\$ -
City-Wide Donation Fund	45,227	7,100	36,558	15,769
City-Wide Grants	444	147,750	148,194	-
FEMA Grant Fund	3,906	-	3,906	-
Police State Seizure Fund	15,820	-	15,820	-
Police Federal Seizure Fund	2,104	-	2,104	-
Law Enforcement Explorer Fund	-	-	-	-
Law Enforcement Block Grant Fund	9,632	-	9,632	-
Tobacco Grant Fund	-	-	-	-
<b>TOTAL OTHER FUNDS</b>	<b>\$ 77,133</b>	<b>\$ 168,540</b>	<b>\$ 229,904</b>	<b>\$ 15,769</b>

# DEBT SERVICE REQUIREMENTS



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*

# DEBT SERVICE REQUIREMENTS



**City of Copperas Cove**

*The City Built for Family Living*

## City Ratings and Debt Limits

The City's debt service management policies are designed to comply with the legal provisions of the various bond ordinances and covenants governing the debt issue. The City maintains a separate interest and sinking fund for all general obligation debt. Ad valorem tax receipts are deposited into the fund to retire the current year's debt service requirements, in addition to any paying agent fees.

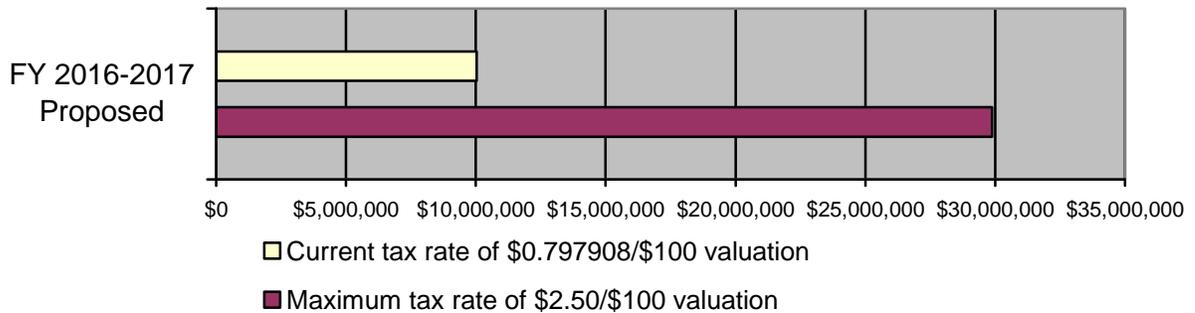
The most recent debt issues of the City of Copperas Cove have earned ratings from Standard & Poor's and Moody's.

Bond Type	Standard & Poor's	Moody's
G. O. Bonds*	AA	Aa3
Certificates of Obligation	AA	A3
Revenue Bonds	AA	Baa1

\*Standard & Poor's upgraded the City's GO Bond rating from A+ to AA after review of credit strength in May 2010 and remained at the AA rating after the August 2015 debt issue.

\*Moody's upgraded the City's GO Bond rating from A1 to Aa3 after being calibrated from an A3 to an A1 after review of credit strength in May 2010

The City of Copperas Cove has no legal debt limit established by its charter or Code of Ordinances. The Constitution of the State of Texas (Article XI, Section 5) limits the maximum amount that a city can levy in the form of an ad valorem tax rate to \$2.50 per \$100 taxable assessed value for all City purposes.



Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for **general obligation debt service**. (Source: Texas Admin Code, Rule 53.3)

Assessed value, 2016 ESTIMATED Tax Roll	\$1,165,685,181
Limit on amount designated for debt service	x 1.5%
Legal limit	\$ 17,485,278
Actual amount to be expended from ad valorem taxes for <b>general obligation debt service</b> during the Year Ending September 30, 2017	\$ 1,854,592

**CITY OF COPPERAS COVE, TEXAS  
FISCAL YEAR 2016-17 PROPOSED BUDGET  
TAX INTEREST AND SINKING FUND  
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
<b>BEGINNING FUND BALANCE:</b>						
	\$ 13,223,038	\$ 369,911	\$ 369,911	\$ 508,646		\$ 508,646
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 13,223,038</b>	<b>\$ 369,911</b>	<b>\$ 369,911</b>	<b>\$ 508,646</b>	<b>\$ -</b>	<b>\$ 508,646</b>
<b>REVENUES:</b>						
Current Ad Valorem Taxes	\$ 3,518,552	\$ 3,943,762	\$ 3,943,762	\$ 3,136,974	\$ -	\$ 3,136,974
Delinquent Ad Valorem Taxes	13,533	15,000	13,000	13,000	-	13,000
Penalty and Interest	16,777	14,000	16,000	16,000	-	16,000
Interest Revenue	47,481	5,249	1,200	1,200	-	1,200
Other Financing Sources	11,477	-	3,000	-	-	-
EDC Debt Repayment	133,350	129,675	129,675	131,000	-	131,000
<b>TOTAL REVENUES</b>	<b>\$ 3,741,170</b>	<b>\$ 4,107,686</b>	<b>\$ 4,106,637</b>	<b>\$ 3,298,174</b>	<b>\$ -</b>	<b>\$ 3,298,174</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 16,964,208</b>	<b>\$ 4,477,597</b>	<b>\$ 4,476,548</b>	<b>\$ 3,806,820</b>	<b>\$ -</b>	<b>\$ 3,806,820</b>
<b>EXPENDITURES:</b>						
Principal(Aug) Ref 06 C/O	\$ -	\$ -	\$ -	\$ 107,000	\$ -	\$ 107,000
Principal (Aug) '05 Refnd CO	84,267	89,304	89,304	94,322	-	94,322
Principal- 06 Tax Notes	100,000	103,000	103,000	-	-	-
Principal '07 CO Bonds	255,000	305,000	305,000	315,000	-	315,000
Principal-'07 CO Refunding	6,000	7,500	7,500	7,500	-	7,500
Principal-'08A Tax Notes	168,045	-	-	-	-	-
Principal-'09 GO	100,000	200,000	200,000	200,000	-	200,000
Principal-'09 Tax Notes	270,000	200,000	285,000	-	-	-
Principal-'10 GO	40,000	40,000	40,000	40,000	-	40,000
Principal-'10 Tax Notes	120,000	125,000	125,000	-	-	-
Principal-'10 Refunding	285,120	281,880	281,880	275,400	-	275,400
Principal-'10A Tax Notes	185,000	335,000	72,000	78,000	-	78,000
Principle-'11 Rev & Tax Bonds	12,290,000	85,000	85,000	260,000	-	260,000
Principal-'12 Tax Note	240,000	210,000	240,000	255,000	-	255,000
Principal-'12 GO Refunding	88,500	88,500	88,500	85,500	-	85,500
Principal-'13 GO Refunding	205,000	185,000	300,000	135,000	-	135,000
Principal-'13 Tax Notes	155,000	150,000	180,000	215,000	-	215,000
Principal-'13 GO	180,000	300,000	185,000	190,000	-	190,000
Principal-'13 PPFCO	45,000	50,000	50,000	50,000	-	50,000
Principal-'14 CO	155,000	165,000	165,000	165,000	-	165,000
Principal-'15 CO	-	-	-	90,000	-	90,000
Principal-'15 GO Refunding	-	5,000	-	-	-	-
Principal-'16 CO	-	-	-	-	-	-
Principal-Future Debt Issu	-	-	-	-	-	-
Interest-'06 (Feb/Aug) C/O Ref	29,522	-	-	21,848	-	21,848
Interest-'05 (Feb/Aug) Rfnd C/O	9,642	6,565	6,565	3,341	-	3,341
Interest-06 Tax Notes	-	25,742	25,742	-	-	-
Interest '07 C.O. Bonds	189,908	179,861	179,861	167,844	-	167,844
Interest-'07 GO Refunding	53,131	52,895	52,894	52,599	-	52,599
Interest-'08A Tax Notes	2,617	-	-	-	-	-
Interest-'09 GO	200,575	110,288	196,575	188,575	-	188,575
Interest-'09 Tax Notes	15,300	6,000	8,550	-	-	-
Interest-'10 GO	52,813	51,613	51,613	50,413	-	50,413
Interest-'10 Tax Notes	6,239	2,969	2,969	-	-	-
Interest-'10 Refunding C/	26,333	20,630	20,630	14,993	-	14,993
Interest-'10A Tax Notes	24,633	19,205	10,235	863	-	863
Interest-'11 Rev & Tax Bo	503,675	12,075	12,075	9,100	-	9,100
Interest-'11 GO Bonds	262,050	262,050	262,050	262,050	-	262,050
Interest-'12 Tax Notes	19,330	12,838	14,896	10,192	-	10,192
Interest-'12 GO Refunding	19,080	17,310	17,310	15,540	-	15,540
Interest-'13 GO Refunding	15,500	11,400	11,400	5,400	-	5,400
Interest-'13 Tax Notes	10,965	8,170	9,420	7,619	-	7,619
Interest-'13 GO	93,494	91,694	91,694	89,844	-	89,844
Interest-'13 PPFCO	14,432	13,322	13,322	12,077	-	12,077

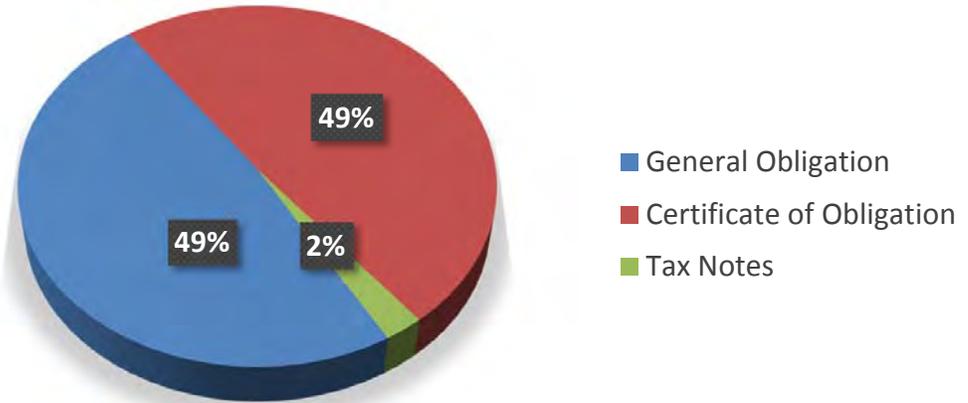
CITY OF COPPERAS COVE, TEXAS  
 FISCAL YEAR 2016-17 PROPOSED BUDGET  
 TAX INTEREST AND SINKING FUND  
 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Actual FY 2014-15	Current Budget FY 2015-16	Projected FY 2015-16	Proposed Base Budget FY 2016-17	New Requests FY 2016-17	Total Proposed FY 2016-17
Interest-'14 CO	63,488	60,388	60,388	57,088	-	57,088
Interest-'15 CO	-	122,889	99,748	102,598	-	102,598
Interest-'15 GO Refunding	-	63,300	10,178	15,268	-	15,268
Interest-'16 CO	-	-	-	21,294	-	21,294
Interest-Future Debt Issu	-	-	-	-	-	-
Bond Paying Agent Fees	2,700	3,500	-	-	-	-
Arbitrage Rebate Service	6,438	6,757	6,757	10,000	-	10,000
Bond Issuance Cost	100	-	846	-	-	-
Bond Agent Fees	400	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>	<b>\$ 16,594,297</b>	<b>\$ 4,086,645</b>	<b>\$ 3,967,902</b>	<b>\$ 3,681,268</b>	<b>\$ -</b>	<b>\$ 3,681,268</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 369,911</b>	<b>\$ 390,952</b>	<b>\$ 508,646</b>	<b>\$ 125,552</b>	<b>\$ -</b>	<b>\$ 125,552</b>

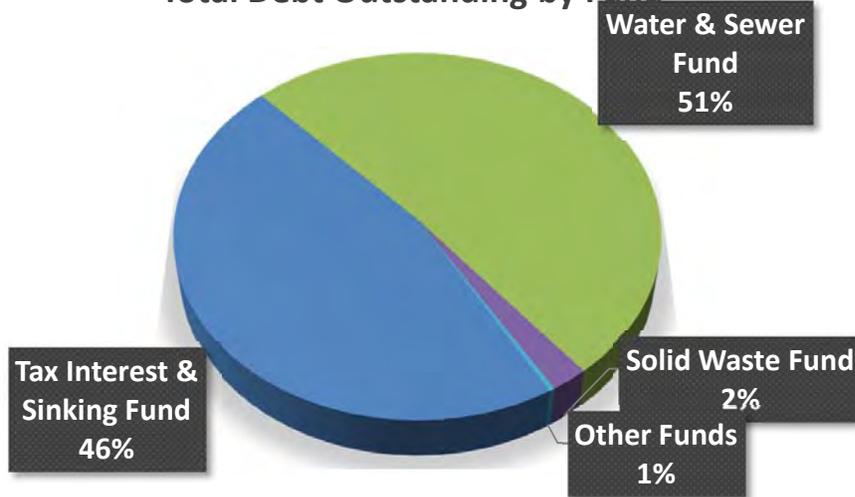
\* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**City of Copperas Cove  
Outstanding Debt  
Fiscal Year 2016-2017**

**Total Debt Outstanding by Type of Debt**



**Total Debt Outstanding by Fund**



Fund	General Obligation	Certificate of Obligation	Tax Notes	Total Debt Service
Tax Interest & Sinking Fund	\$ 25,739,569	\$ 14,431,832	\$ 1,305,275	\$ 41,476,676
General Fund	-	-	-	-
Water & Sewer Fund	16,995,033	28,324,585	486,287	45,805,905
Solid Waste Fund	485,722	1,172,763	375,501	2,033,986
Drainage Utility Fund	217,008	-	-	217,008
Golf Course Fund	-	53,000	15,350	68,350
Court Technology Fund	-	-	20,588	20,588
Hotel Occupancy Tax Fund	-	-	-	-
<b>Total All Funds</b>	<b>\$ 43,437,333</b>	<b>\$ 43,982,180</b>	<b>\$ 2,203,001</b>	<b>\$ 89,622,514</b>

**CITY OF COPPERAS COVE, TEXAS  
FUTURE INDEBTEDNESS SCHEDULE  
FY 2016-2017**

Year	General Obligation	Certificates of Obligation	Tax Notes	Total Debt Service
2016 - 2017	4,162,817	2,854,897	924,749	7,942,463
2017 - 2018	4,495,262	2,803,166	787,189	8,085,617
2018 - 2019	4,100,698	2,814,281	491,064	7,406,042
2019 - 2020	3,827,751	2,823,819	-	6,651,570
2020 - 2021	3,874,140	2,821,393	-	6,695,533
2021 - 2022	3,090,665	2,627,775	-	5,718,440
2022 - 2023	3,086,654	2,605,713	-	5,692,367
2023 - 2024	1,845,763	2,412,060	-	4,257,823
2024 - 2025	1,842,160	2,419,687	-	4,261,847
2025 - 2026	2,121,556	2,134,682	-	4,256,238
2026 - 2027	2,119,644	2,131,863	-	4,251,506
2027 - 2028	1,882,144	1,646,054	-	3,528,197
2028 - 2029	1,098,631	1,647,684	-	2,746,315
2029 - 2030	1,101,944	1,647,469	-	2,749,412
2030 - 2031	1,108,404	1,661,209	-	2,769,612
2031 - 2032	1,108,331	1,103,648	-	2,211,979
2032 - 2033	1,110,444	1,100,856	-	2,211,299
2033 - 2034	785,325	1,107,206	-	1,892,531
2034 - 2035	447,000	1,111,350	-	1,558,350
2035 - 2036	113,600	1,076,975	-	1,190,575
2036 - 2037	114,400	985,600	-	1,100,000
2037 - 2038	-	986,200	-	986,200
2038 - 2039	-	985,400	-	985,400
2039 - 2040	-	473,200	-	473,200
	43,437,333	43,982,180	2,203,001	89,622,514
Less Interest	9,727,333	11,042,180	53,001	20,822,514
<b>TOTAL DEBT</b>	<b>33,710,000</b>	<b>32,940,000</b>	<b>2,150,000</b>	<b>68,800,000</b>

**CITY OF COPPERAS COVE, TEXAS  
FUTURE INDEBTEDNESS SCHEDULE  
FY 2016-2017**

**Series Name**

Series 2005 Combination Tax & Revenue Certificates of Obligation	1,700,000
Series 2005 General Obligation Refunding	1,155,000
Series 2006 General Obligation Refunding	2,890,000
Series 2007 General Obligation Refunding	4,450,000
Series 2007 Combination Tax & Revenue Certificates of Obligation	4,260,000
Series 2009 General Obligation	4,145,000
Series 2010 General Obligation	4,120,000
Series 2010 General Obligation Refunding	1,920,000
Series 2010A Tax Notes	135,000
Series 2011 General Obligation	5,490,000
Series 2011 Contract Revenue & Limited Tax Notes	260,000
Series 2012 Tax Notes	590,000
Series 2012 General Obligation Refunding	3,665,000
Series 2013 Tax Notes	1,425,000
Series 2013 General Obligation	4,235,000
Series 2013 General Obligation Refunding	465,000
Series 2013 Public Property Financing Contract Obligation	485,000
Series 2014 Certificates of Obligation	8,630,000
Series 2015 General Obligation Refunding	1,175,000
Series 2015 Certificates of Obligation	8,100,000
Series 2016 Certificates of Obligation	9,505,000
<b>TOTAL</b>	<b><u><u>68,800,000</u></u></b>

**CITY OF COPPERAS COVE, TEXAS  
FUTURE INDEBTEDNESS SCHEDULE  
FY 2016-2017**

<b>TOTAL DEBT GENERAL OBLIGATION BONDS</b>			
Year	Principal	Interest	Total
2016 - 2017	2,940,000	1,222,817	4,162,817
2017 - 2018	3,355,000	1,140,262	4,495,262
2018 - 2019	3,060,000	1,040,698	4,100,698
2019 - 2020	2,890,000	937,751	3,827,751
2020 - 2021	3,035,000	839,140	3,874,140
2021 - 2022	2,360,000	730,665	3,090,665
2022 - 2023	2,440,000	646,654	3,086,654
2023 - 2024	1,290,000	555,763	1,845,763
2024 - 2025	1,335,000	507,160	1,842,160
2025 - 2026	1,665,000	456,556	2,121,556
2026 - 2027	1,735,000	384,644	2,119,644
2027 - 2028	1,575,000	307,144	1,882,144
2028 - 2029	860,000	238,631	1,098,631
2029 - 2030	895,000	206,944	1,101,944
2030 - 2031	935,000	173,404	1,108,404
2031 - 2032	970,000	138,331	1,108,331
2032 - 2033	1,010,000	100,444	1,110,444
2033 - 2034	725,000	60,325	785,325
2034 - 2035	420,000	27,000	447,000
2035 - 2036	105,000	8,600	113,600
2036 - 2037	110,000	4,400	114,400
<b>TOTAL</b>	<b>33,710,000</b>	<b>9,727,333</b>	<b>43,437,333</b>

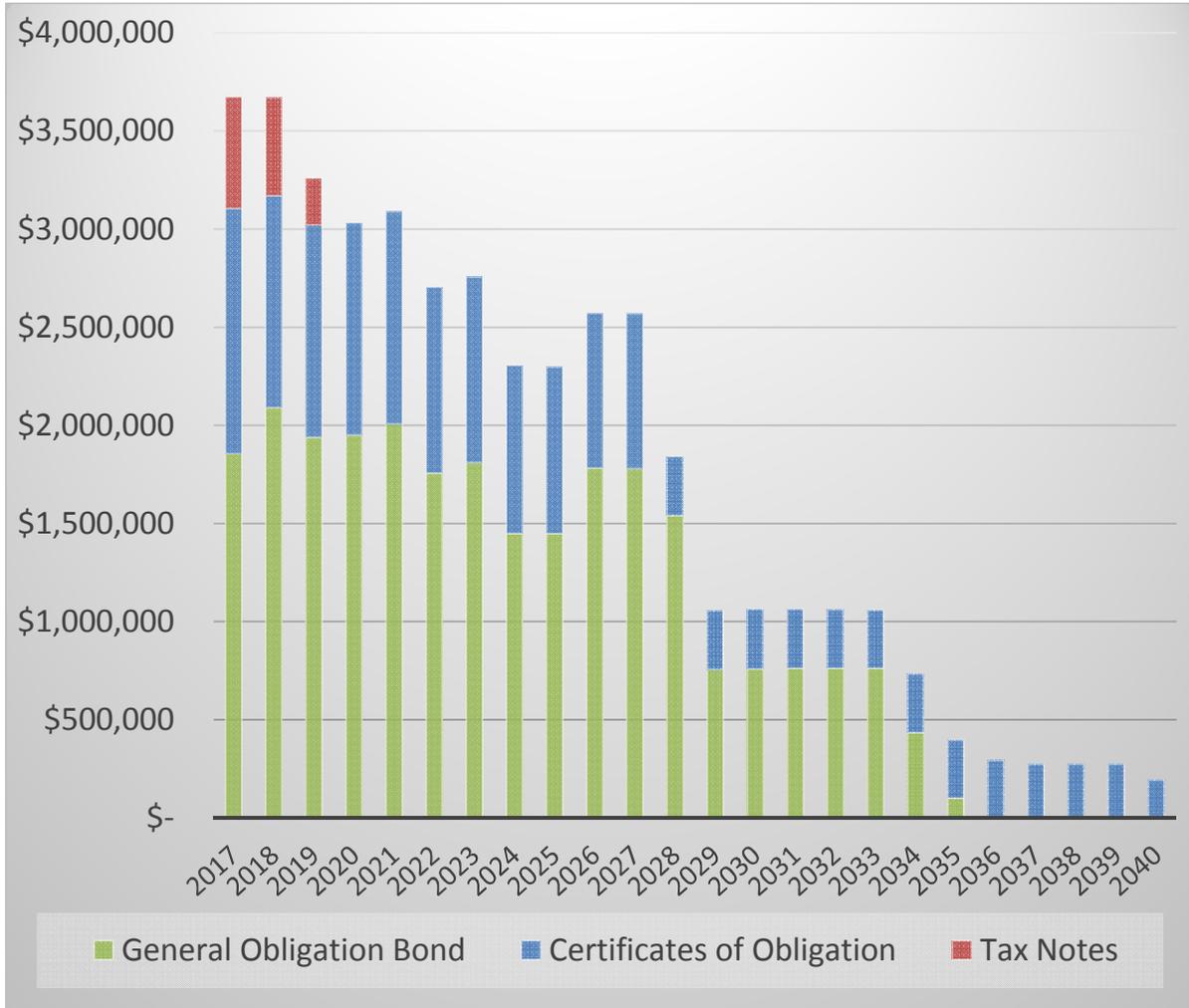
<b>TOTAL DEBT COMBINATION TAX &amp; REVENUE CERTIFICATES OF OBLIGATION</b>			
Year	Principal	Interest	Total
2016 - 2017	1,835,000	1,019,897	2,854,897
2017 - 2018	1,860,000	943,166	2,803,166
2018 - 2019	1,920,000	894,281	2,814,281
2019 - 2020	1,980,000	843,819	2,823,819
2020 - 2021	2,030,000	791,393	2,821,393
2021 - 2022	1,890,000	737,775	2,627,775
2022 - 2023	1,920,000	685,713	2,605,713
2023 - 2024	1,780,000	632,060	2,412,060
2024 - 2025	1,840,000	579,687	2,419,687
2025 - 2026	1,610,000	524,682	2,134,682
2026 - 2027	1,655,000	476,863	2,131,863
2027 - 2028	1,220,000	426,054	1,646,054
2028 - 2029	1,255,000	392,684	1,647,684
2029 - 2030	1,290,000	357,469	1,647,469
2030 - 2031	1,340,000	321,209	1,661,209
2031 - 2032	820,000	283,648	1,103,648
2032 - 2033	845,000	255,856	1,100,856
2033 - 2034	880,000	227,206	1,107,206
2034 - 2035	915,000	196,350	1,111,350
2035 - 2036	915,000	161,975	1,076,975
2036 - 2037	860,000	125,600	985,600
2037 - 2038	895,000	91,200	986,200
2038 - 2039	930,000	55,400	985,400
2039 - 2040	455,000	18,200	473,200
<b>TOTAL</b>	<b>32,940,000</b>	<b>11,042,180</b>	<b>43,982,180</b>

<b>TOTAL DEBT TAX NOTES</b>			
Year	Principal	Interest	Total
2016 - 2017	895,000	29,749	924,749
2017 - 2018	770,000	17,189	787,189
2018 - 2019	485,000	6,064	491,064
<b>TOTAL</b>	<b>2,150,000</b>	<b>53,001</b>	<b>2,203,001</b>

Series Name	Principal Amount
Series 2005 Combination Tax & Revenue Certificates of Obligation	1,700,000
Series 2005 General Obligation Refunding	1,155,000
Series 2006 General Obligation Refunding	2,890,000
Series 2007 General Obligation Refunding	4,450,000
Series 2007 Combination Tax & Revenue Certificates of Obligation	4,260,000
Series 2009 General Obligation	4,145,000
Series 2010 General Obligation	4,120,000
Series 2010 General Obligation Refunding	1,920,000
Series 2010A Tax Notes	135,000
Series 2011 General Obligation	5,490,000
Series 2011 Contract Revenue & Limited Tax Notes	260,000
Series 2012 Tax Notes	590,000
Series 2012 General Obligation Refunding	3,665,000
Series 2013 Tax Notes	1,425,000
Series 2013 General Obligation	4,235,000
Series 2013 General Obligation Refunding	465,000
Series 2013 Public Property Financing Contract Obligation	485,000
Series 2014 Certificates of Obligation	8,630,000
Series 2015 General Obligation Refunding	1,175,000
Series 2015 Certificates of Obligation	8,100,000
Series 2016 Certificates of Obligation	9,505,000
<b>TOTAL</b>	<b>68,800,000</b>

**CITY OF COPPERAS COVE, TEXAS  
FUTURE INDEBTEDNESS SCHEDULE  
FY 2016-2017**

**Total Tax Supported Debt**

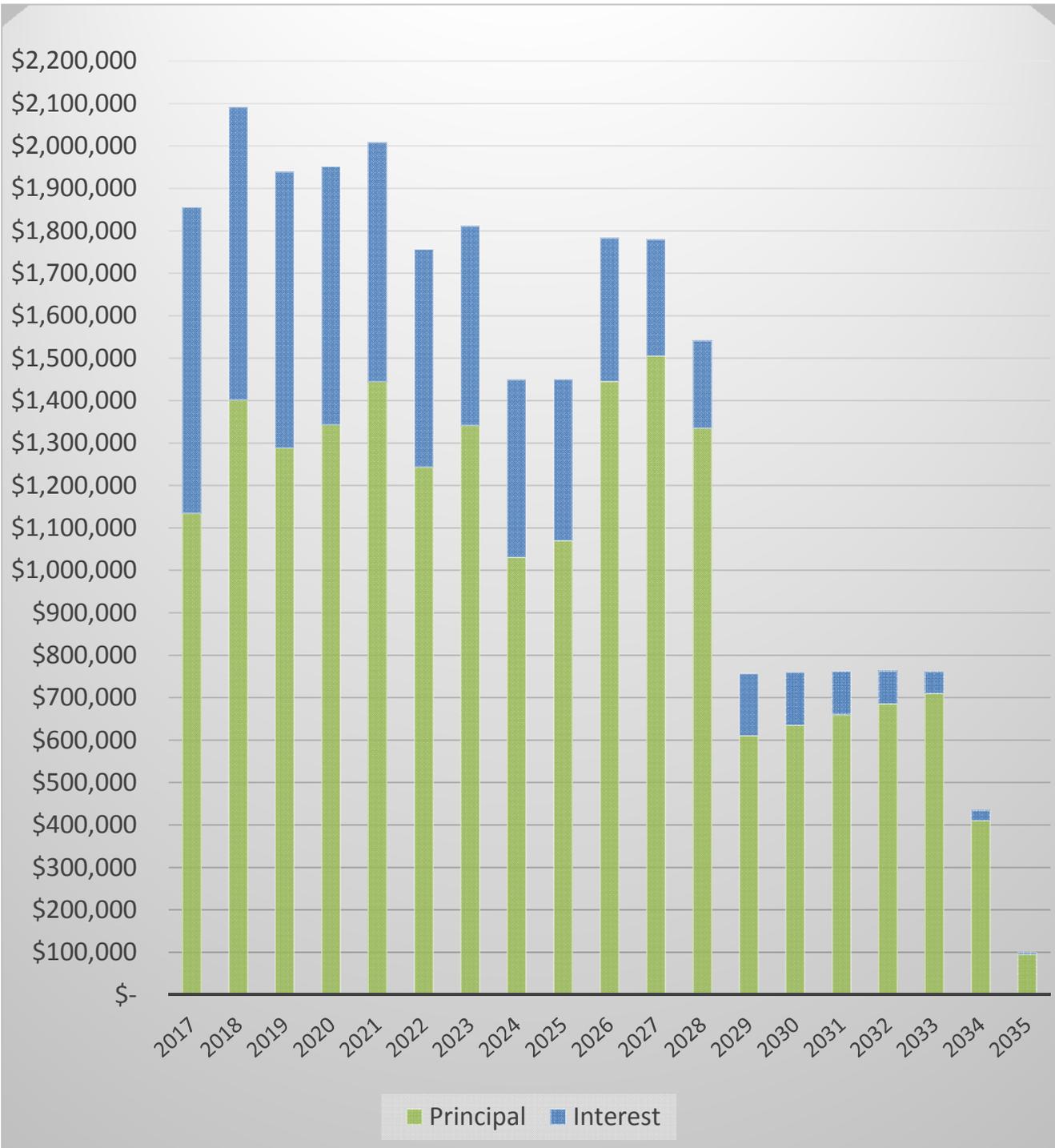


**CITY OF COPPERAS COVE, TEXAS  
TAX SUPPORTED FUTURE INDEBTEDNESS SCHEDULE  
FY 2016-2017**

<b>GENERAL OBLIGATION DEBT</b>			
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016 - 2017	1,134,722	719,870	1,854,592
2017 - 2018	1,401,340	689,534	2,090,874
2018 - 2019	1,288,340	650,083	1,938,423
2019 - 2020	1,343,000	607,903	1,950,903
2020 - 2021	1,444,500	562,906	2,007,406
2021 - 2022	1,243,000	512,867	1,755,867
2022 - 2023	1,341,000	469,435	1,810,435
2023 - 2024	1,030,000	418,484	1,448,484
2024 - 2025	1,070,000	378,814	1,448,814
2025 - 2026	1,445,000	337,344	1,782,344
2026 - 2027	1,505,000	273,856	1,778,856
2027 - 2028	1,335,000	205,181	1,540,181
2028 - 2029	610,000	145,869	755,869
2029 - 2030	635,000	124,206	759,206
2030 - 2031	660,000	101,079	761,079
2031 - 2032	685,000	77,019	762,019
2032 - 2033	710,000	51,019	761,019
2033 - 2034	410,000	23,925	433,925
2034 - 2035	95,000	4,275	99,275
<b>TOTAL</b>	<b>19,385,902</b>	<b>6,353,667</b>	<b>25,739,569</b>

<b>Series Name</b>	<b>Principal Amount</b>
Series 2005 General Obligation Refunding	94,322
Series 2006 General Obligation Refunding	578,000
Series 2007 General Obligation Refunding	1,335,000
Series 2009 General Obligation	4,145,000
Series 2010 General Obligation	1,240,000
Series 2010 General Obligation Refunding	622,080
Series 2011 General Obligation	5,490,000
Series 2012 General Obligation Refunding	601,500
Series 2013 General Obligation	4,235,000
Series 2013 General Obligation Refunding	270,000
Series 2015 General Obligation Refunding	775,000
<b>TOTAL</b>	<b>19,385,902</b>

**CITY OF COPPERAS COVE, TEXAS  
GENERAL OBLIGATION TAX DEBT TO MATURITY  
FY 2016-2017**



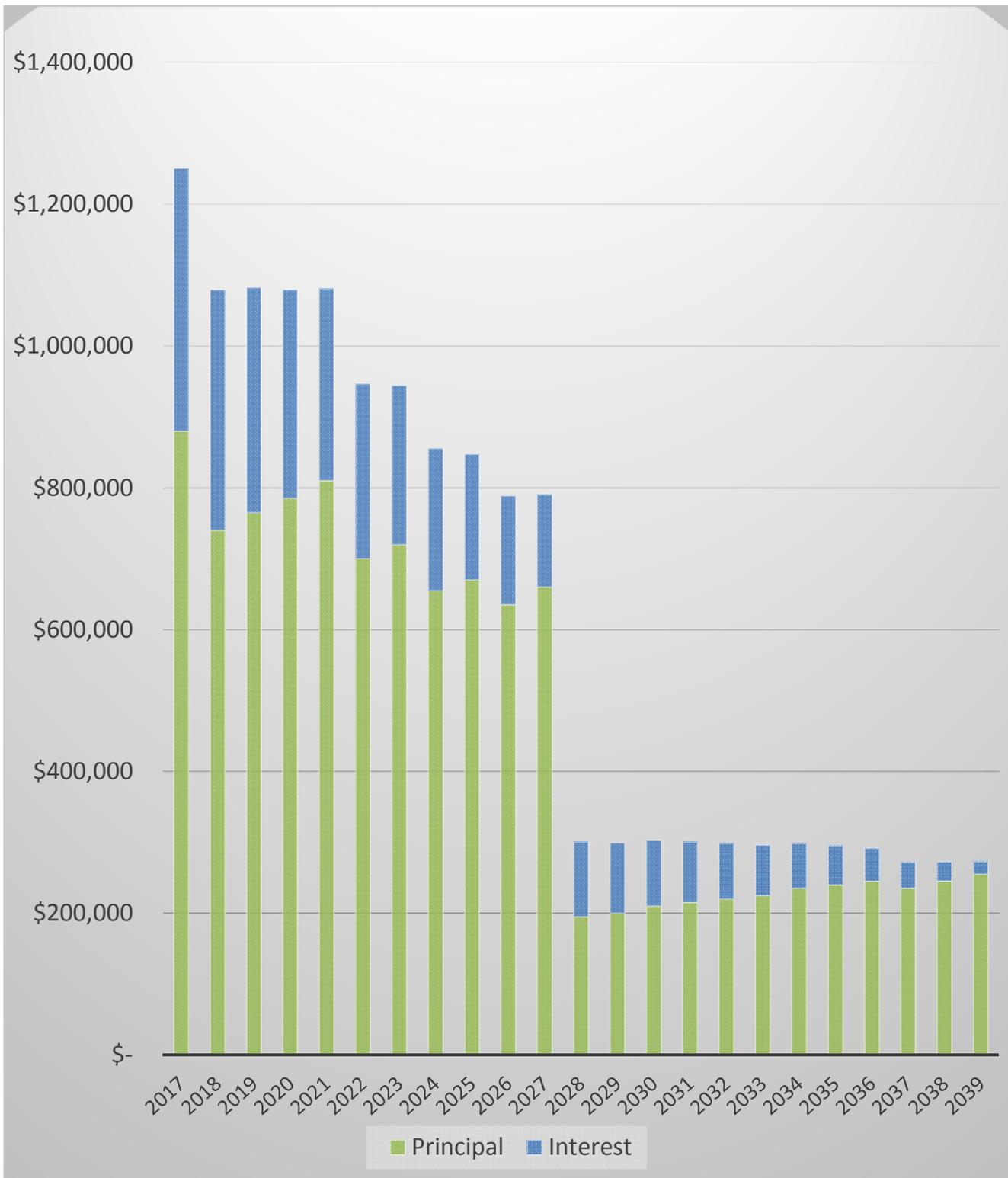
**CITY OF COPPERAS COVE, TEXAS  
TAX SUPPORTED FUTURE INDEBTEDNESS SCHEDULE  
FY 2016-2017**

**CERTIFICATES OF OBLIGATION DEBT**

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016 - 2017	880,000	370,000	1,250,000
2017 - 2018	740,000	338,925	1,078,925
2018 - 2019	765,000	316,889	1,081,889
2019 - 2020	785,000	293,990	1,078,990
2020 - 2021	810,000	270,534	1,080,534
2021 - 2022	700,000	246,210	946,210
2022 - 2023	720,000	223,673	943,673
2023 - 2024	655,000	200,267	855,267
2024 - 2025	670,000	177,185	847,185
2025 - 2026	635,000	153,374	788,374
2026 - 2027	660,000	129,982	789,982
2027 - 2028	195,000	105,398	300,398
2028 - 2029	200,000	99,136	299,136
2029 - 2030	210,000	92,410	302,410
2030 - 2031	215,000	85,348	300,348
2031 - 2032	220,000	78,190	298,190
2032 - 2033	225,000	70,858	295,858
2033 - 2034	235,000	63,365	298,365
2034 - 2035	240,000	55,350	295,350
2035 - 2036	245,000	46,550	291,550
2036 - 2037	235,000	36,800	271,800
2037 - 2038	245,000	27,400	272,400
2038 - 2039	255,000	17,600	272,600
2039 - 2040	185,000	7,400	192,400
<b>TOTAL</b>	<b>10,925,000</b>	<b>3,506,832</b>	<b>14,431,832</b>

<b>Series Name</b>	<b>Principal Amount</b>
Series 2007 Combination Tax & Revenue	4,260,000
Series 2011 Contract Revenue & Limited Tax Notes	260,000
Series 2013 Public Property Financing Contract Obligation	485,000
Series 2014 Certificates of Obligation	2,005,000
Series 2015 Certificates of Obligation	3,055,000
Series 2016 Certificates of Obligation	860,000
<b>TOTAL</b>	<b>10,925,000</b>

**CITY OF COPPERAS COVE, TEXAS  
 CERTIFICATES OF OBLIGATION TAX DEBT TO MATURITY  
 FY 2016-2017**

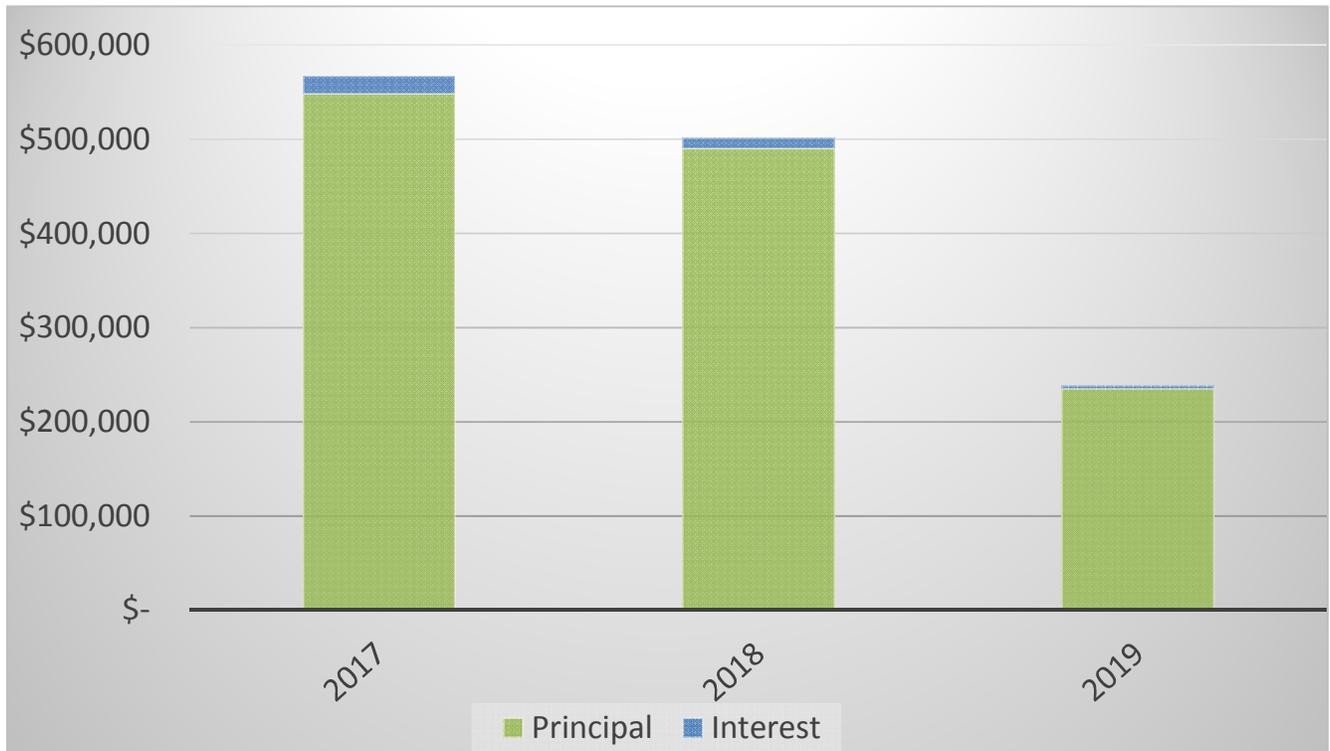


**CITY OF COPPERAS COVE, TEXAS  
TAX SUPPORTED FUTURE INDEBTEDNESS SCHEDULE  
FY 2016-2017**

<b>TAX NOTES DEBT</b>			
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016 - 2017	548,000	18,674	566,674
2017 - 2018	490,000	10,663	500,663
2018 - 2019	235,000	2,938	237,938
<b>TOTAL</b>	<b>1,273,000</b>	<b>32,275</b>	<b>1,305,275</b>

<b>Series Name</b>	<b>Principal Amount</b>
Series 2010A Tax Notes	78,000
Series 2012 Tax Notes	520,000
Series 2013 Tax Notes	675,000
<b>TOTAL</b>	<b>1,273,000</b>

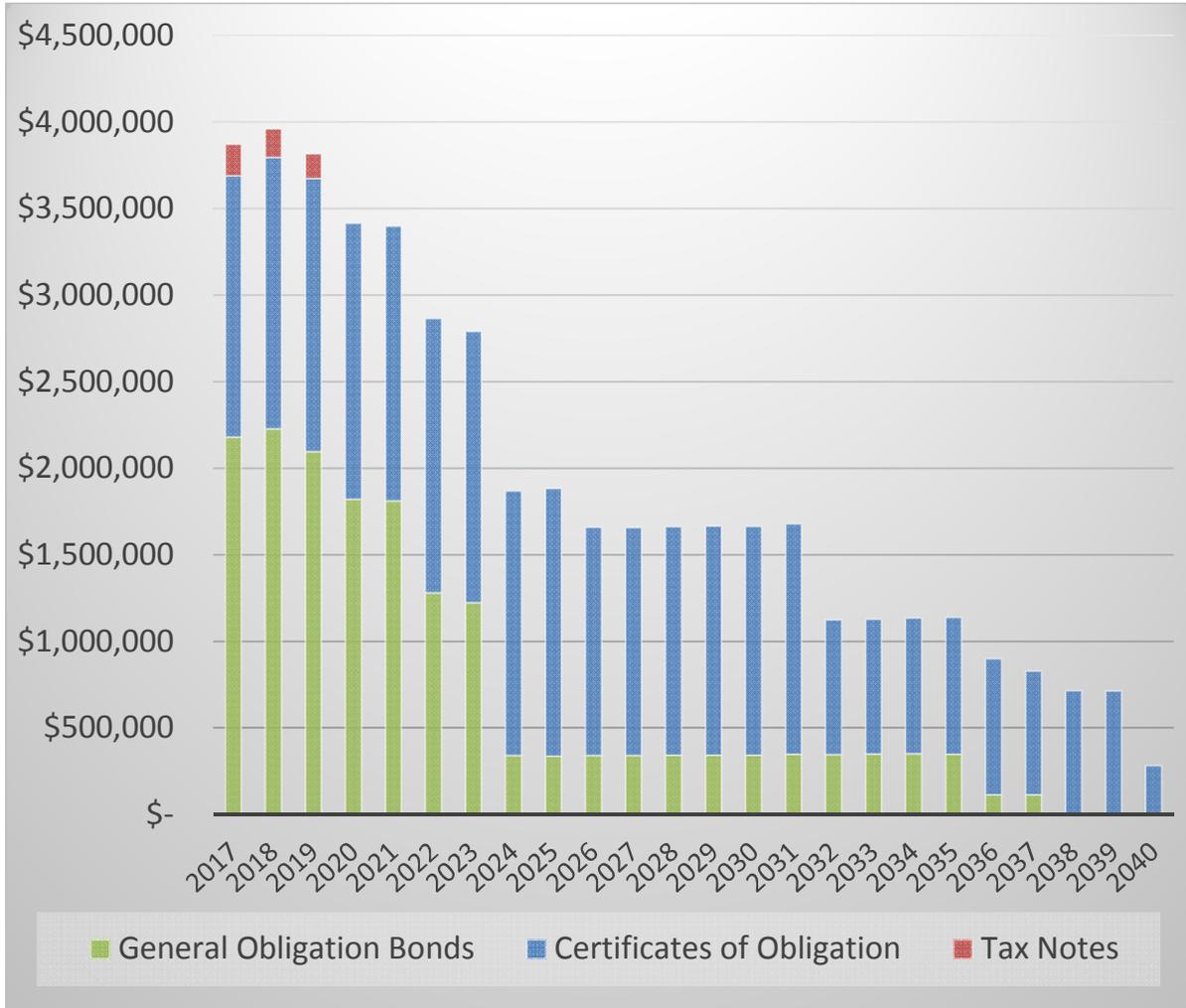
**CITY OF COPPERAS COVE, TEXAS  
TAX NOTES TAX DEBT TO MATURITY  
FY 2016-2017**





**CITY OF COPPERAS COVE, TEXAS  
FUTURE INDEBTEDNESS SCHEDULE  
FY 2016-2017**

**Total Water & Sewer Supported Debt**



**CITY OF COPPERAS COVE, TEXAS  
FUTURE INDEBTEDNESS SCHEDULE  
FY 2016-2017**

**WATER & SEWER FUND DEBT  
GENERAL OBLIGATION BONDS**

Year	Principal	Interest	Total
2016 - 2017	1,690,478	489,396	2,179,874
2017 - 2018	1,788,580	439,660	2,228,240
2018 - 2019	1,712,580	383,235	2,095,815
2019 - 2020	1,497,000	323,741	1,820,741
2020 - 2021	1,540,500	271,113	1,811,613
2021 - 2022	1,067,000	213,661	1,280,661
2022 - 2023	1,049,000	174,068	1,223,068
2023 - 2024	205,000	135,112	340,112
2024 - 2025	210,000	127,263	337,263
2025 - 2026	220,000	119,213	339,213
2026 - 2027	230,000	110,788	340,788
2027 - 2028	240,000	101,963	341,963
2028 - 2029	250,000	92,763	342,763
2029 - 2030	260,000	82,738	342,738
2030 - 2031	275,000	72,325	347,325
2031 - 2032	285,000	61,313	346,313
2032 - 2033	300,000	49,425	349,425
2033 - 2034	315,000	36,400	351,400
2034 - 2035	325,000	22,725	347,725
2035 - 2036	105,000	8,600	113,600
2036 - 2037	110,000	4,400	114,400
<b>TOTAL</b>	<b>13,675,138</b>	<b>3,319,895</b>	<b>16,995,033</b>

**WATER & SEWER FUND DEBT  
CERTIFICATES OF OBLIGATION**

Year	Principal	Interest	Total
2016 - 2017	885,000	625,859	1,510,859
2017 - 2018	985,000	582,441	1,567,441
2018 - 2019	1,020,000	558,142	1,578,142
2019 - 2020	1,060,000	533,129	1,593,129
2020 - 2021	1,080,000	506,709	1,586,709
2021 - 2022	1,105,000	480,040	1,585,040
2022 - 2023	1,115,000	452,090	1,567,090
2023 - 2024	1,105,000	423,418	1,528,418
2024 - 2025	1,150,000	394,727	1,544,727
2025 - 2026	955,000	364,133	1,319,133
2026 - 2027	975,000	340,306	1,315,306
2027 - 2028	1,005,000	314,681	1,319,681
2028 - 2029	1,035,000	288,173	1,323,173
2029 - 2030	1,060,000	260,334	1,320,334
2030 - 2031	1,100,000	231,786	1,331,786
2031 - 2032	575,000	202,183	777,183
2032 - 2033	595,000	182,523	777,523
2033 - 2034	620,000	162,166	782,166
2034 - 2035	650,000	140,125	790,125
2035 - 2036	670,000	115,425	785,425
2036 - 2037	625,000	88,800	713,800
2037 - 2038	650,000	63,800	713,800
2038 - 2039	675,000	37,800	712,800
2039 - 2040	270,000	10,800	280,800
<b>TOTAL</b>	<b>20,965,000</b>	<b>7,359,585</b>	<b>28,324,585</b>

**WATER & SEWER FUND DEBT  
TAX NOTES**

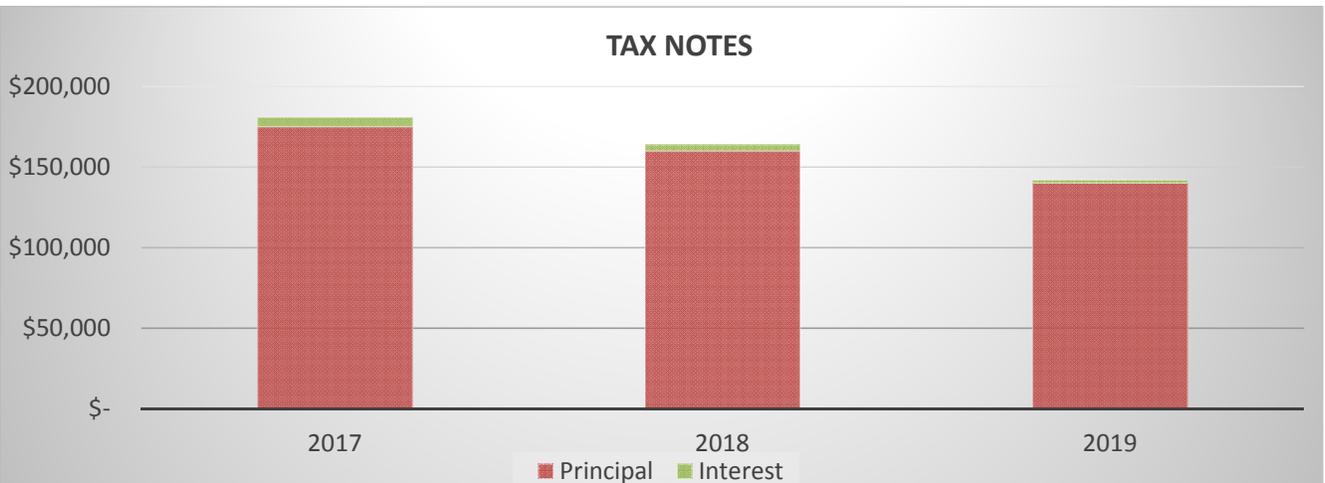
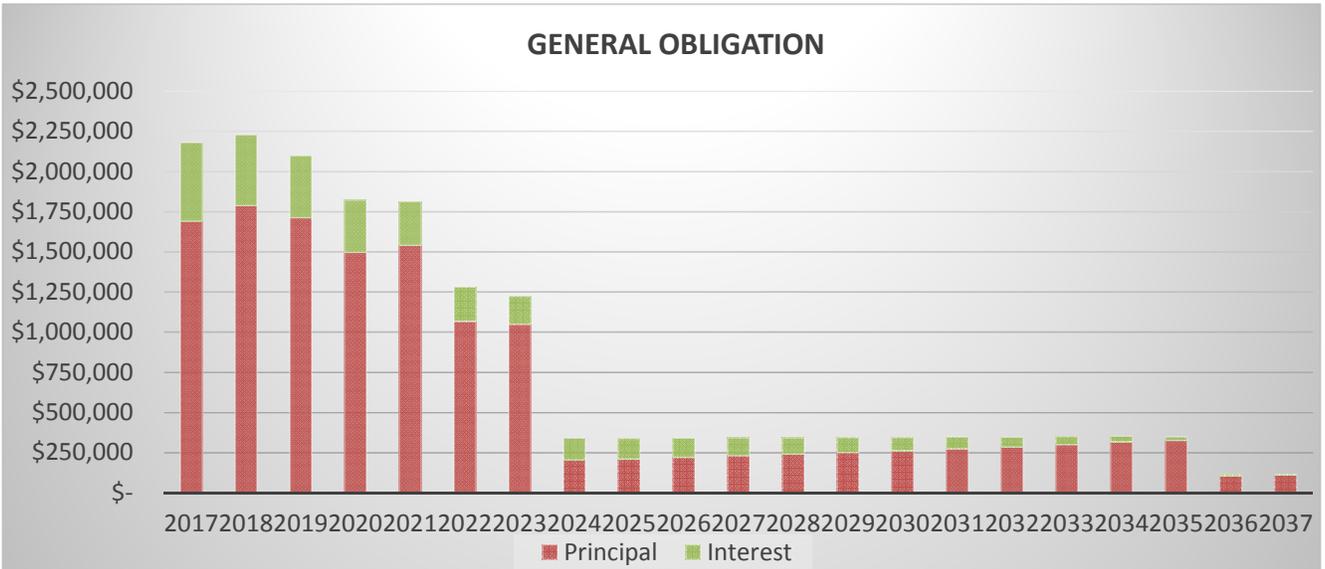
Year	Principal	Interest	Total
2016 - 2017	175,000	5,820	180,820
2017 - 2018	160,000	3,717	163,717
2018 - 2019	140,000	1,750	141,750
<b>TOTAL</b>	<b>475,000</b>	<b>11,287</b>	<b>486,287</b>

**Series Name**

**Principal Amount**

Series 2005 Combination Tax & Revenue Certificates of Obligation	1,700,000
Series 2005 General Obligation Refunding	1,060,678
Series 2006 General Obligation Refunding	2,312,000
Series 2007 General Obligation Refunding	3,115,000
Series 2010 General Obligation	2,880,000
Series 2010 General Obligation Refunding	1,128,960
Series 2010A Tax Note	5,000
Series 2012 Tax Note	50,000
Series 2012 General Obligation Refunding	3,063,500
Series 2013 Tax Notes	420,000
Series 2013 General Obligation Refunding	115,000
Series 2014 Certificates of Obligation	6,330,000
Series 2015 Certificates of Obligation	4,665,000
Series 2016 Certificates of Obligation	8,270,000
<b>TOTAL</b>	<b>35,115,138</b>

**CITY OF COPPERAS COVE, TEXAS  
WATER & SEWER FUND DEBT TO MATURITY  
FY 2016-2017**



**CITY OF COPPERAS COVE, TEXAS  
FUTURE INDEBTEDNESS SCHEDULE  
FY 2016-2017**

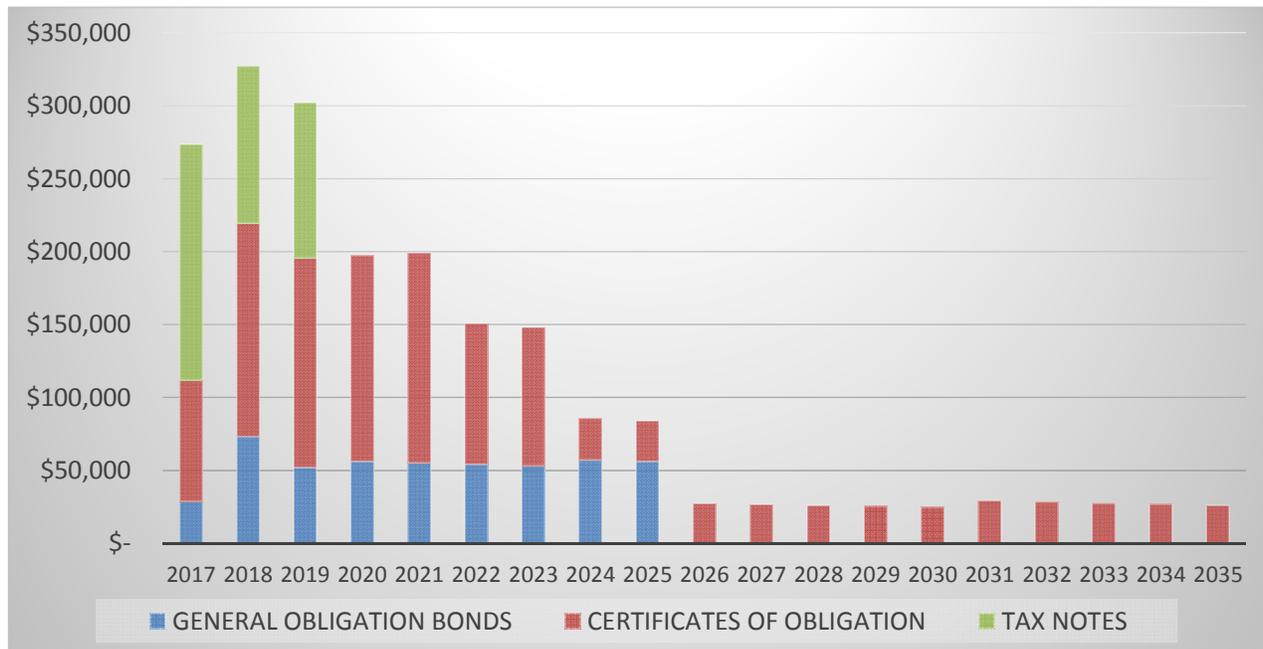
**SOLID WASTE DEBT**

<b>GENERAL OBLIGATION BONDS</b>			
Year	Principal	Interest	Total
2016 - 2017	20,000	8,680	28,680
2017 - 2018	65,000	8,280	73,280
2018 - 2019	45,000	6,994	51,994
2019 - 2020	50,000	6,107	56,107
2020 - 2021	50,000	5,122	55,122
2021 - 2022	50,000	4,137	54,137
2022 - 2023	50,000	3,152	53,152
2023 - 2024	55,000	2,167	57,167
2024 - 2025	55,000	1,084	56,084
<b>TOTAL</b>	<b>440,000</b>	<b>45,722</b>	<b>485,722</b>

<b>TAX NOTES</b>			
Year	Principal	Interest	Total
2016 - 2017	157,000	4,694	161,694
2017 - 2018	105,000	2,494	107,494
2018 - 2019	105,000	1,313	106,313
<b>TOTAL</b>	<b>367,000</b>	<b>8,501</b>	<b>375,501</b>

<b>CERTIFICATES OF OBLIGATION</b>			
Year	Principal	Interest	Total
2016 - 2017	60,000	23,038	83,038
2017 - 2018	125,000	21,000	146,000
2018 - 2019	125,000	18,650	143,650
2019 - 2020	125,000	16,300	141,300
2020 - 2021	130,000	13,950	143,950
2021 - 2022	85,000	11,525	96,525
2022 - 2023	85,000	9,950	94,950
2023 - 2024	20,000	8,375	28,375
2024 - 2025	20,000	7,775	27,775
2025 - 2026	20,000	7,175	27,175
2026 - 2027	20,000	6,575	26,575
2027 - 2028	20,000	5,975	25,975
2028 - 2029	20,000	5,375	25,375
2029 - 2030	20,000	4,725	24,725
2030 - 2031	25,000	4,075	29,075
2031 - 2032	25,000	3,275	28,275
2032 - 2033	25,000	2,475	27,475
2033 - 2034	25,000	1,675	26,675
2034 - 2035	25,000	875	25,875
<b>TOTAL</b>	<b>1,000,000</b>	<b>172,763</b>	<b>1,172,763</b>

Series Name	Principal Amount
Series 2010A Tax Notes	52,000
Series 2013 Tax Notes	315,000
Series 2013 General Obligation Refunding	40,000
Series 2014 Certificates of Obligation	245,000
Series 2015 General Obligation Refunding	400,000
Series 2015 Certificates of Obligation	380,000
Series 2016 Certificates of Obligation	375,000
<b>TOTAL</b>	<b>1,807,000</b>



**CITY OF COPPERAS COVE, TEXAS  
FUTURE INDEBTEDNESS SCHEDULE  
FY 2016-2017**

**GOLF COURSE DEBT**

**CERTIFICATES OF OBLIGATION**

Year	Principal	Interest	Total
2016 - 2017	10,000	1,000	11,000
2017 - 2018	10,000	800	10,800
2018 - 2019	10,000	600	10,600
2019 - 2020	10,000	400	10,400
2020 - 2021	10,000	200	10,200
<b>TOTAL</b>	<b>50,000</b>	<b>3,000</b>	<b>53,000</b>

**TAX NOTES**

Year	Principal	Interest	Total
2016 - 2017	5,000	169	5,169
2017 - 2018	5,000	119	5,119
2018 - 2019	5,000	63	5,063
<b>TOTAL</b>	<b>15,000</b>	<b>350</b>	<b>15,350</b>

Series Name	Principal Amount
Series 2013 Tax Notes	15,000
Series 2014 Certificates of Obligation	50,000
<b>TOTAL</b>	<b>65,000</b>



**DRAINAGE FUND DEBT**

**GENERAL OBLIGATION BONDS**

Year	Principal	Interest	Total
2016 - 2017	94,800	4,872	99,672
2017 - 2018	100,080	2,789	102,869
2018 - 2019	14,080	387	14,467
<b>TOTAL</b>	<b>208,960</b>	<b>8,048</b>	<b>217,008</b>

Series Name	Principal Amount
Series 2010 General Obligation Refunding	168,960
Series 2013 General Obligation Refunding	40,000
<b>TOTAL</b>	<b>208,960</b>

**COURT TECHNOLOGY FUND DEBT**

**TAX NOTES**

Year	Principal	Interest	Total
2016 - 2017	10,000	392	10,392
2017 - 2018	10,000	196	10,196
<b>TOTAL</b>	<b>20,000</b>	<b>588</b>	<b>20,588</b>

Series Name	Principal Amount
Series 2012 Tax Notes	20,000

# CAPITAL OUTLAY



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*

# CAPITAL OUTLAY

Capital outlay items are expenditures for fixed assets such as equipment, remodeling, minor building improvements and vehicles that are funded from the operating budgets. These items generally have a life expectancy of ten years or less. Since long-term financing is not always necessary and expenditures of this type are of a recurring nature, these items are not part of the Capital Outlay Plan. The funding source is identified items included in the Capital Outlay Plan and other capital expenditures included in the Operating Budget.

The total fiscal year 2016-2017 Proposed Operating Budget and Plan of Municipal Services for capital outlay is \$2,376,506. Of that amount, \$186,226 is included in the operating funds. This represents a decrease of \$245,868 below the amount of capital outlay that was budgeted in operating funds in fiscal year 2015-2016. Funding of the Capital Outlay Plan continues in FY 2016-2017 after removing funding in FY 2014-2015 due to funding restrictions. The funding source for items included in the Capital Outlay Program will generally be a future debt issue unless otherwise indicated.



**City of Copperas Cove, Texas  
Capital Outlay Summary  
Fiscal Year 2016-2017**

**Five-Year Capital Outlay Plan Summary**

<b>Fund</b>	<b>FY 2015-16</b>	<b>Operating Budget</b>	<b>FY 2016-17 Future Debt Issue</b>	<b>Total</b>	<b>Increase/ (Decrease)</b>
General Fund	\$ 506,884	\$ -	\$ 1,288,380	1,288,380	\$ 781,496
Water & Sewer Fund	372,631	-	235,000	235,000	\$ (137,631)
Solid Waste Fund	367,000	-	580,000	580,000	\$ 213,000
Drainage Utility Fund	65,000	-	-	-	\$ (65,000)
Golf Course Fund	84,000	-	61,700	61,700	\$ (22,300)
Court Technology Fund	-	-	25,200	25,200	\$ 25,200
<b>Total</b>	<b>\$ 1,395,515</b>	<b>\$ -</b>	<b>\$ 2,190,280</b>	<b>\$ 2,190,280</b>	<b>\$ 794,765</b>

**Other Capital Outlay included in Operating Funds**

<b>Fund</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Increase/ (Decrease)</b>
General Fund	\$ 60,600	\$ 66,786	\$ 6,186
Water & Sewer Fund	48,134	30,000	(18,134)
Solid Waste Fund	48,134	-	(48,134)
PEG Fee Fund	17,712	-	(17,712)
Donations Fund	4,163	1,200	(2,963)
Grants Fund	188,351	88,240	(100,111)
<b>Total</b>	<b>\$ 367,094</b>	<b>\$ 186,226</b>	<b>\$ (180,868)</b>

**City of Copperas Cove, Texas  
Capital Outlay Detail - Operating Budget  
Fiscal Year 2016-2017**

Account	Description	Amount	Operating Impact
<b>GENERAL FUND</b>			
<b>Information Systems Department</b>			
01-4140-3500-8402	Servers	22,800	300
	<b>Total</b>	<b>\$ 22,800</b>	<b>\$ 300</b>
<b>Police Department</b>			
01-4230-4200-8403	Phone System Routers	15,836	550
	<b>Total</b>	<b>\$ 15,836</b>	<b>\$ 550</b>
<b>Library Department</b>			
01-4320-7100-8501	Adult & Young Adult Books	\$ 14,000	\$ 140
01-4320-7100-8502	Children's Books	8,000	80
01-4320-7100-8503	Reference Books	2,000	20
01-4320-7100-8504	Audiovisual Items	4,150	42
	<b>Total</b>	<b>\$ 28,150</b>	<b>\$ 282</b>
<b>TOTAL GENERAL FUND</b>		<b>\$ 66,786</b>	<b>\$ 1,132</b>
<b>WATER &amp; SEWER FUND</b>			
<b>Water Distribution Department</b>			
02-4425-8200-8500	Storage Tank Mixing System	30,000	1,800
	<b>Total</b>	<b>\$ 30,000</b>	<b>\$ 1,800</b>
<b>TOTAL WATER &amp; SEWER FUND</b>		<b>\$ 30,000</b>	<b>\$ 1,800</b>
<b>DONATIONS FUND</b>			
<b>Library Department</b>			
20-4320-7100-8501	Adult & Young Adult Books	\$ 600	\$ 6
20-4320-7100-8502	Children's Books	300	3
20-4320-7100-8504	Audiovisual Items	300	3
	<b>Total</b>	<b>\$ 1,200</b>	<b>\$ 12</b>
<b>TOTAL DRAINAGE FUND</b>		<b>\$ 1,200</b>	<b>\$ 12</b>

**City of Copperas Cove, Texas  
Capital Outlay Detail - Operating Budget  
Fiscal Year 2016-2017**

Account	Description	Amount	Operating Impact
<b>GRANTS FUND</b>			
<b>Homeland Security Grant</b>			
22-4240-4440-8402	Portable Radios	88,000	(2,500)
	<b>Total</b>	<b>\$ 88,000</b>	<b>\$ (2,500)</b>
<b>Happy Bookers Grant</b>			
22-4320-7106-8501	Adult & Young Adult Books	240	2
	<b>Total</b>	<b>\$ 240</b>	<b>\$ 2</b>
<b>TOTAL DRAINAGE FUND</b>		<b>\$ 88,240</b>	<b>\$ (2,498)</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 186,226</b>	<b>\$ 446</b>

**City of Copperas Cove, Texas**  
**Capital Outlay Detail - Capital Outlay Plan**  
**Fiscal Year 2016-2017**

DEPARTMENT	CITY#	CURRENT			REPLACEMENT	CURRENT		LIFE EXPECTANCY		REPLACEMENT	PRIORITIZED	FUNDING SOURCE	NOTES
		YEAR	MAKE	MODEL	TYPE	MILES	YEARS	MILES	YEARS	COST	YEAR TO REPLACE		
<b>GENERAL FUND</b>													
ANIMAL CONTROL STREET	43-04	2004	FORD	RANGER	LIGHT DUTY TRUCK	136,523	12	100,000	10	30,000	2017	CO	DOES NOT MEET HAUL CAPABILITY NEEDED
	53-25	1997	KAYLN	TRAILER	TRAILER	N/A	19	N/A	15	30,000	2017	CO	
POLICE	4201	2010	FORD	CROWN VIC	PATROL CAR	112,571	6	100,000	7	41,000	2017	CO	
POLICE	4241	2007	FORD	CROWN VIC	PATROL CAR	131,658	9	100,000	7	41,000	2017	CO	
POLICE	4240	2008	FORD	CROWN VIC	PATROL CAR	109,733	8	100,000	7	41,000	2017	CO	
LIBRARY	L11	1998	LENNOX	HVAC-3.5 TON HEAT PUM	EQUIPMENT	N/A	18	N/A	10	5,000	2017	CO	
PARKS	54-11	2004	FORD	F150	LIGHT DUTY TRUCK	77,386	12	100,000	10	20,000	2017	CO	
FIRE	44-10	2005	FORD	F350 AMB	AMBULANCE	135,356	11	N/A	7	110,000	2017	CO	RESERVE - STATION #1
LIBRARY	L 3	1998	LENNOX	HVAC-5 TON HEAT PUM	EQUIPMENT	N/A	18	N/A	10	5,000	2017	CO	
ANIMAL CONTROL	43-00	NEW	FORD	F150	LIGHT DUTY TRUCK			100,000	10	30,000	2017	CO	
PARKS	54-39	2009	JD	7400	SMALL ENGINE EQUIPMENT	N/A	7	N/A	7	60,000	2017	CO	
CODE COMPLIANCE	7201	2000	GMC	SIERRA SL	LIGHT DUTY TRUCK	74,300	16	100,000	10	18,000	2017	CO	
LIBRARY	SS5	1987		HVAC-3.5 TON HEAT PUM	EQUIPMENT	N/A	29	N/A	10	5,000	2017	CO	LOCATED AT SENIOR CENTER
FIRE		2009	PPE	PERSONAL PROTECTIVE	OTHER EQUIPMENT		7		7	63,600	2017	CO	20% OF GEAR
STREET	53-8	2000	GMC	PICKUP TRUCK	LIGHT DUTY TRUCK	105,163	16	100,000	10	39,000	2017	CO	
POLICE	4203	2008	FORD	CROWN VIC	PATROL CAR	102,004	8	100,000	7	41,000	2017	CO	
POLICE	4204	2008	FORD	CROWN VIC	PATROL CAR	119,852	8	100,000	7	41,000	2017	CO	
POLICE	4226	2008	FORD	CROWN VIC	PATROL CAR	98,912	8	100,000	7	41,000	2017	CO	
BUILDING	5203	2005	DODGE	STRATUS	PASSENGER CAR	61,245	11	100,000	10	18,000	2017	CO	
POLICE		2004	X26	TASERS (QTY14)	OTHER EQUIPMENT	N/A	12	N/A	8	12,180	2017	CO	
POLICE		2007	NIKON	NPL-232 TOTAL STATION	OTHER ELECTRONICS		9		5	28,000	2017	CO	
INFORMATION SYSTEMS	N/A	2013		DESKTOP COMPUTER (QTY75)	DESKTOP COMPUTER	N/A	3	N/A	5	75,000	2017	CO	
PARKS	54-41	2006	JOHN DEER	PROGATER	SMALL ENGINE EQUIPMENT	N/A	10	N/A	7	21,500	2017	CO	
POLICE		NEW	LEICA	SCANSTATION C10	OTHER ELECTRONICS				10	135,000	2017	CO	
STREET	53-10	1991	INT'L	DUMP TRUCK	HEAVY DUTY TRUCK	109,913	25	200,000	15	145,000	2017	CO	REPLACED RAMS, ENGINE WILL NOT EXCEED 50 MPH
FIRE	44-07	2005	FORD	F450	MEDIUM DUTY TRUCK	16,639	11	100,000	10	180,000	2017	CO	STATION #1 BRUSH TRUCK
POLICE		2010	IBM	INSPIRON (QTY 11)	OTHER ELECTRONICS		6		5	12,100	2017	CO	EMERG MGMT LAPTOPS

**City of Copperas Cove, Texas**  
**Capital Outlay Detail - Capital Outlay Plan**  
**Fiscal Year 2016-2017**

DEPARTMENT	CITY#	CURRENT			REPLACEMENT	CURRENT		LIFE EXPECTANCY		REPLACEMENT	PRIORITIZED	FUNDING	NOTES
		YEAR	MAKE	MODEL	TYPE	MILES	YEARS	MILES	YEARS	COST	YEAR TO REPLACE		
<b>WATER &amp; SEWER FUND</b>													
WATER DISTRIBUTION	802-30	1970	W/HOUSE	AIR COMPRESSOR	EQUIPMENT - LIGHT	N/A	46	N/A	7	25,000	2017	CO	INOPERABLE
WASTEWATER-S	804-1	1998	FORD	F150 TRUCK	LIGHT DUTY TRUCK	155,800	18	100,000	10	20,000	2017	CO	
WATER DISTRIBUTION	802-3	2006	CHEV	K3500	LIGHT DUTY TRUCK	135,476	10	100,000	10	50,000	2017	CO	
WATER DISTRIBUTION	802-25	2006	FORD	F250	LIGHT DUTY TRUCK	91,866	10	100,000	10	35,000	2017	CO	
WASTEWATER	8401-6	2001	CHEV	1500	LIGHT DUTY TRUCK	127,527	15	100,000	10	25,000	2017	CO	
WASTEWATER-S	804-22	1987	BOBCAT	643 LOADER	EQUIPMENT - LIGHT	N/A	29	N/A	7	25,000	2017	CO	
PUBLIC WORKS	NEW	N/A	SEDAN	SEDAN	PASSENGER CAR	N/A		100,000	10	18,000	2017	CO	
WASTEWATER-NW	804-23	1987	BOBCAT	643 LOADER	EQUIPMENT - LIGHT	N/A	29	N/A	7	25,000	2017	CO	
WATER DISTRIBUTION	802-4	1984	CASE	L100 TRENCHER	EQUIPMENT - LIGHT	N/A	32	N/A	7	12,000	2017	CO	

<b>SOLID WASTE FUND</b>													
RESIDENTIAL	901-36	2009	STERLING	ACTERRA GARBAGE TR	GARBAGE TRUCK	60,247	7	100,000	7	180,000	2017	CO	
COMMERCIAL	901-14	2005	MACK	MR688S GARBAGE TRU	GARBAGE TRUCK	97,892	11	100,000	7	250,000	2017	CO	
BRUSH	901-25	2006	INT'L	4300 BOOM TRUCK	MEDIUM DUTY TRUCK	11,608	10	100,000	10	150,000	2017	CO	

<b>GOLF COURSE</b>													
MAINTENANCE	96669	2005	JD	757 ZERO TURNING	SMALL ENGINE EQUIPMENT	N/A	11	N/A	7	9,700	2017	CO	INOPERABLE
MAINTENANCE	588	2006	JD	ZTRAC 797	SMALL ENGINE EQUIPMENT	N/A	10	N/A	7	12,000	2017	CO	
MAINTENANCE	96657	2005	JD	UTILITY VEH PRO GATC	SMALL ENGINE EQUIPMENT	N/A	11	N/A	7	22,000	2017	CO	
OPERATIONS	96384	2004	WITTEK	BALL PICKER	EQUIPMENT - LIGHT	N/A	12	N/A	7	5,000	2017	CO	
MAINTENANCE		NEW	FILTER	PUMP FILTER	OTHER EQUIPMENT	N/A		N/A	7	13,000	2017	CO	

<b>COURT TECHNOLOGY FUND</b>													
COURT TECHNOLOGY	2009	UNK	DELL	DESKTOP COMPUTERS	DESKTOP COMPUTER	N/A	N/A	N/A	5	10,000	2017	CO	10 UNITS
COURT TECHNOLOGY	N/A	N/A	MOTOROLA	MC75A TICKET WRITER	OTHER ELECTRONICS	N/A	N/A	N/A	7	15,200	2017	CO	4 UNITS

<b>Total General Fund</b>	<b>1,288,380</b>
<b>Total Water &amp; Sewer Fund</b>	<b>235,000</b>
<b>Total Solid Waste Fund</b>	<b>580,000</b>
<b>Total Golf Course Fund</b>	<b>61,700</b>
<b>Total Court Technology Fund</b>	<b>25,200</b>
<b>Total Capital Outlay Plan - FY 2015-2-16</b>	<b>2,190,280</b>



# APPENDIX



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*

# APPENDICES

**A. City of Copperas Cove 2017-2021 Personnel Improvement Plan, Employee Position Listing and Salary Ranges by Department, and Schedule of Incentives:** This appendix provides a five-year detailed schedule of authorized positions, a detailed position listing and pay plan for fiscal year 2016-2017 and listing of incentives.

**B. Acronyms:** This schedule provides definitions of acronyms frequently used in the course of Municipal government operations.

**C. Glossary:** The glossary provides a listing of terminology pertaining to governmental fund accounting and municipal government.



# APPENDIX A

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## 2017-2021 Personnel Improvement Plan - DRAFT

### Employee Position & Salary Ranges

### Schedule of Incentives

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**City of Copperas Cove**

*The City Built for Family Living*

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b><u>GENERAL FUND</u></b>					
<b>City Manager Department</b>					
1 City Manager	E	1	1		1
2 Clerk/Receptionist	NE	1	1	-1	0
<b>Subtotal Department</b>		<b>2</b>	<b>2</b>	<b>-1</b>	<b>1</b>
<b>City Secretary Department</b>					
1 City Secretary	E	1	1		1
2 Records Clerk	NE	1	1		1
<b>Subtotal Department</b>		<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>
<b>Public Information Department</b>					
1 Public Information Officer	E	1	1		1
2 Clerk/Receptionist	NE	0	0	1	1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>Finance Department</b>					
1 Director of Financial Services	E	1	1		1
2 Staff Accountant I	NE	0	0	1	1
3 Staff Accountant II	NE	1	1		1
4 Staff Accountant III	E	2	2	-1	1
<b>Subtotal Department</b>		<b>4</b>	<b>4</b>	<b>0</b>	<b>4</b>

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b>Budget Department</b>					
1 Budget Analyst	E	0	1		1
2 Budget Director/Assistant to the City Manager	E	1	1		1
<b>Subtotal Department</b>		<b>1</b>	<b>2</b>	<b>0</b>	<b>2</b>
<b>Human Resources Department</b>					
1 Human Resources Coordinator	NE	1	1	-1	0
2 Human Resource Generalist	NE	0	0	1	1
3 Director of Human Resources	E	1	1		1
4 PT Benefits Clerk	NE	0	0		0
5 Risk / Human Resource Generalist	NE	0	1		1
<b>Subtotal Department</b>		<b>2</b>	<b>3</b>	<b>0</b>	<b>3</b>
<p>Justification - <b>Human Resource Generalist</b> - There is no succession planning within Human Resources. Having this position classified as a Coordinator continues to rely on higher lever management for training in law, compliance and other facets of Human Resources that this position needs to be aware of to function at their fullest potential, and provide the ability for smoother back fill in the absence of the Director, and continuity of operations in the event of the loss of the Director. Training has already begun to elevate this poistions ability to handle the complex situations a City the size of Copperas Cove sees on a routine basis. The reclassification of this position including compensable salary will assist in retention, provide for better continuity of operations, assit with succession planning, and standardize the Human Resource Department. Salary range \$15.69 to \$23.10 vs current of \$13.37 to \$19.70. I would request a \$1.00 increase in pay commesurate to the additional dutes and job knowledge required. Impact - \$2080.00</p>					
<b>Information Systems Department</b>					
1 Director of Information Systems	E	1	1		1
2 Information Systems Supervisor	E	1	1		1
3 Information Systems Specialist II	NE	1	1		1
<b>Subtotal Department</b>		<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b>Municipal Court Department</b>					
1 Deputy Court Clerk I	NE	4	4	-1	3
2 Deputy Court Clerk II	NE	1	1		1
3 Court Clerk	E	1	1		1
<b>Subtotal Department</b>		<b>6</b>	<b>6</b>	<b>-1</b>	<b>5</b>
<b>Police-Admin Department</b>					
1 Custodian	NE	1	1		1
2 Executive Secretary	NE	1	1		1
3 Police Deputy Chief	E	2	2	-1	1
4 Chief of Police/Assistant City Manager	E	1	1		1
<b>Subtotal Department</b>		<b>5</b>	<b>5</b>	<b>-1</b>	<b>4</b>
<b>Police-Services Department</b>					
1 Senior Records Clerk	NE	2	2	-1	1
2 Records Supervisor	NE	0	0	1	1
3 Administrative Assistant	NE	1	1		1
4 Administrative Assistant Training and Evidence	NE	1	1		1
5 Police Communications/Operator	NE	12	12		12
6 Patrol Officer - Certified	NE	34	34		34
7 Police Corporal	NE	7	7		7
8 Police Sergeant	NE	9	9		9
9 Police Lieutenant	NE	2	2		2
10 Communications Supervisor	NE	1	1		1
<b>Subtotal Department</b>		<b>69</b>	<b>69</b>	<b>0</b>	<b>69</b>

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b>Animal Control Department</b>					
1 Animal Control Officer I	NE	2	2		2
2 Animal Control Officer II	NE	2	2		2
3 Senior Animal Control Officer	NE	1	1		1
4 Kennel Assistant	NE	0.5	0.5		0.5
<b>Subtotal Department</b>		<b>5.5</b>	<b>5.5</b>	<b>0</b>	<b>5.5</b>
<b>Fire Department - Administration</b>					
1 Administrative Assistant - Support Services/Emerg Mgt	NE	1	1		1
2 Fire Chief	E	1	1		1
3 Deputy Fire Chief	E	1	1		1
<b>Subtotal Department</b>		<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>
<b>Fire Department - Operations</b>					
1 Firefighter I (2904 hour work year)	NE	21	21	-16	5
2 Firefighter II (2904 hour work year)	NE	15	15	16	31
3 Fire Lieutenant (2904 hour work year)	NE	6	6		6
4 Fire Captain (2904 hour work year)	NE	3	3		3
5 Deputy Fire Chief	E	0	0		0
<b>Subtotal Department</b>		<b>45</b>	<b>45</b>	<b>0</b>	<b>45</b>
Justification - <b>Firefighter II</b> - Projected FY '17, 5 FF-I and 31 FF-II due to firefighters enrolled in Paramedic school.					
<b>Fire Department - Training</b>					
1 Training Captain	NE	0	0	0	0
<b>Subtotal Department</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b>Fire Department - Prevention</b>					
1 Deputy Chief - Fire Marshal	NE	1	1		1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>
<b>Building and Development Department</b>					
1 Administrative Assistant	NE	1	1		1
2 Senior Inspector	NE	1	1		1
3 Chief Building Official	E	1	1		1
4 Public Improvements Inspector	NE	1	1		1
5 Building Inspector/Development Review Specialist	NE	0	1		1
<b>Subtotal Department</b>		<b>4</b>	<b>5</b>	<b>0</b>	<b>5</b>
<b>Street Department</b>					
1 Light Equipment Operator	NE	2	2		2
2 Heavy Equipment Operator	NE	2	2		2
3 Traffic Control Technician	NE	1	1		1
4 Superintendent Street/Drainage	NE	0.5	0.5		0.5
<b>Subtotal Department</b>		<b>5.5</b>	<b>5.5</b>	<b>0</b>	<b>5.5</b>
<b>Parks and Recreation - Admin Department</b>					
1 Recreation Specialist/Administrative Assistant	NE	1	1		1
2 Director of Parks & Recreation	E	1	1		1
<b>Subtotal Department</b>		<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b>Parks and Recreation - Maintenance Department</b>					
1 Laborer	NE	5	5	2.5	7.5
2 Light Equipment Operator	NE	3	3	-1	2
3 Light Equipment Operator/HVAC Technician	NE	1	1		1
4 Mechanic	NE	0	0	0.5	0.5
5 Crew Leader	NE	0	0	2	2
6 Assistant Supt./Irrigation Tech	NE	0.5	0.5	0.5	1
7 Supervisor - Parks	NE	1	1		1
<b>Subtotal Department</b>		<b>10.5</b>	<b>10.5</b>	<b>4.5</b>	<b>15</b>

Justification - **Light Equipment Operator** - Our parks maintenance level of service is in need of improving and with over 280 acres that we currently maintain, adding another Light Equipment Operator to assist in these areas will prove to be vital in the future focused efforts to improve the aesthetics and operations of our parks and/or facilities. We currently operate at 1 FTE/38 acres maintained and the national average is between 13-19 acres maintained / FTE.

### Athletics Department

1 Recreation Aide	NE	2	2.5		2.5
2 Recreation Specialist	NE	1	1		1
3 Recreation Supervisor	NE	1	0		0
4 Recreation Superintendent	E	0	1		1
<b>Subtotal Department</b>		<b>4</b>	<b>4.5</b>	<b>0</b>	<b>4.5</b>

### Aquatics Department

1 Recreation Specialist	NE	1	1		1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b>Fleet Services Department</b>					
1 Parts Technician	NE	0.5	0.5		0.5
2 Mechanic	NE	3	3		3
3 Lead Mechanic	NE	1	1		1
4 Supervisor - Fleet Services	NE	1	1		1
<b>Subtotal Department</b>		<b>5.5</b>	<b>5.5</b>	<b>0</b>	<b>5.5</b>
<b>Planning Department</b>					
1 GIS Technician	NE	1	1		1
2 Planner	E	0	1		1
3 Development Services Secretary	NE	0	0		0
<b>Subtotal Department</b>		<b>1</b>	<b>2</b>	<b>0</b>	<b>2</b>
<b>Library Department</b>					
1 Director Library	E	1	1		1
2 Library Supervisor	NE	1	1		1
3 Library Assistant	NE	2	2	1	3
4 Community Outreach Specialist	NE	1	1		1
5 Library Clerk	NE	1	1		1
6 Technology Services Assistant	NE	1	1		1
<b>Subtotal Department</b>		<b>7</b>	<b>7</b>	<b>1</b>	<b>8</b>

**City of Copperas Cove  
Personnel Improvement Plan  
Fiscal Years 2017-2021**

**Funded Positions**

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b>Code and Health Compliance</b>					
1 Administrative Assistant	NE	0.5	0.5		0.5
2 Code Compliance Officer	NE	2	2		2
3 Senior Code Compliance Officer	NE	1	1		1
<b>Subtotal Department</b>		<b>3.5</b>	<b>3.5</b>	<b>0</b>	<b>3.5</b>

Justification - **Full-Time Administrative Assistant** - Position needed to greet and assist customers coming to the Code Compliance Office who need to register complaints, pay liens, coordinate abatements, and acquire general assistance with code related issues. Additional responsibilities include taking incoming phone calls, dispatching officers, collecting money, prepare check requests, gather statistical data, data entry, and complete and organize all additional paperwork and various logs related to the operations of Code Compliance. The Department anticipates moving to an independant facility away from the Building Department and must remain open during normal business hours. Officers are being used to cover during the absence of the Part-Time Administrative Assistant. Convert Administrative Assistant to Full-Time position.

<b>SUBTOTAL GENERAL FUND</b>		<b>193.5</b>	<b>198.0</b>	<b>3.5</b>	<b>201.5</b>
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**WATER AND SEWER FUND**

**Public Works Administration**

1 Administrative Assistant	NE	0	1		1
2 Director of Public Works	E	1	1		1
3 Budget Technician	NE	1	1		1
4 Purchasing Technician	NE	0	0	1	1
5 Receptionist	NE	1	0		0

<b>Subtotal Department</b>		<b>3</b>	<b>3</b>	<b>1</b>	<b>4</b>
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# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b>Utility Administration Department</b>					
1 Customer Service Representative	NE	4	4	-2	2
2 Meter Reader/Service Technician	NE	4	4	-4	0
3 Senior Customer Service Representative	NE	1	1	-1	0
4 Billing Technician	NE	1	1	-1	0
5 Supervisor - Utilities	E	1	1	-1	0
<b>Subtotal Department</b>		<b>11</b>	<b>11</b>	<b>-9</b>	<b>2</b>
<b>Water Distribution Department</b>					
1 Heavy Equipment Operator	NE	1	2		2
2 Operator II Water Distribution	NE	7	3	1	4
3 SCADA Technician	NE	0	3		3
4 Supervisor Installation	NE	1	1		1
5 Supervisor Pump Maintenance	NE	1	0		0
6 SCADA Manager	NE	0	1		1
7 Superintendent Water Distribution	NE	1	1		1
<b>Subtotal Department</b>		<b>11</b>	<b>11</b>	<b>1</b>	<b>12</b>
<b>Sewer Collection Department</b>					
1 Operator II Sewer Collection	NE	6	6		6
2 Assistant Supervisor/Operator III Sewer Collection	NE	1	1		1
3 Superintendent - Sewer Collection	NE	1	1		1
<b>Subtotal Department</b>		<b>8</b>	<b>8</b>	<b>0</b>	<b>8</b>

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b>Wastewater Treatment Department</b>					
1 Wastewater Superintendent	NE	1	1		1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>
<b>Wastewater Treatment Department - South</b>					
1 Operator II	NE	2	2		2
<b>Subtotal Department</b>		<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>
<b>Wastewater Treatment Department - Northeast</b>					
1 Operator II	NE	2	2		2
2 Chief Plant Operator Wastewater	NE	1	1		1
<b>Subtotal Department</b>		<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>
<b>Wastewater Treatment Department - Northwest</b>					
1 Operator II	NE	2	2		2
2 Chief Plant Operator Wastewater	NE	1	1		1
<b>Subtotal Department</b>		<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>
<b>SUBTOTAL WATER AND SEWER FUND</b>		<b>42.0</b>	<b>42.0</b>	<b>-7.0</b>	<b>35.0</b>

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b><u>SOLID WASTE FUND</u></b>					
<b>Solid Waste Administration</b>					
1 Administrative Assistant	NE	1	1		1
2 Supervisor Solid Waste - Operations	NE	1	1		1
3 Solid Waste Superintendent	E	1	1		1
4 Recycling Coordinator	E	1	1		1
5 Assistant Supervisor Operations	NE	1	1		1
<b>Subtotal Department</b>		<b>5</b>	<b>5</b>	<b>0</b>	<b>5</b>
<b>Collection-Residential</b>					
1 Driver	NE	6	6		6
<b>Subtotal Department</b>		<b>6</b>	<b>6</b>	<b>0</b>	<b>6</b>
<b>Collection-Recycling</b>					
1 Driver	NE	3	3		3
<b>Subtotal Department</b>		<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>
<b>Solid Waste Collection-Brush &amp; Bulk</b>					
1 Driver	NE	3	3		3
<b>Subtotal Department</b>		<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>
<b>Solid Waste Collection-Commercial</b>					
1 Driver	NE	2	2		2
2 Lead Driver	NE	1	1		1
<b>Subtotal Department</b>		<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b>Solid Waste Disposal</b>					
1 Clerk/Dispatcher	NE	1	1		1
2 Scale Operator	NE	1	1		1
3 Heavy Equipment Operator	NE	3	3		3
4 Route Coordinator	NE	0	0	1	1
5 Laborer	NE	0.5	0.5		0.5
<b>Subtotal Department</b>		<b>5.5</b>	<b>5.5</b>	<b>1</b>	<b>6.5</b>
<b>SUBTOTAL SOLID WASTE FUND</b>		<b>25.5</b>	<b>25.5</b>	<b>1</b>	<b>26.5</b>
<b>GOLF COURSE FUND</b>					
<b>Golf Course Operations</b>					
1 Clerk/Golf Shop Assistant	NE	0.5	0.5		0.5
2 Head Golf Professional	NE	1	1		1
<b>Subtotal Department</b>		<b>1.5</b>	<b>1.5</b>	<b>0</b>	<b>1.5</b>
<b>Golf Course Maintenance</b>					
1 Laborer	NE	2.5	2.5	-2.5	0
2 Golf Course Mechanic	NE	0.5	0.5	-0.5	0
3 Golf Course Superintendent	NE	1	1	-1	0
4 Assistant Supt./Irrigation Tech	NE	0.5	0.5	-0.5	0
<b>Subtotal Department</b>		<b>4.5</b>	<b>4.5</b>	<b>-4.5</b>	<b>0</b>
<b>SUBTOTAL GOLF COURSE FUND</b>		<b>6</b>	<b>6</b>	<b>-4.5</b>	<b>1.5</b>

**City of Copperas Cove  
Personnel Improvement Plan  
Fiscal Years 2017-2021**

**Funded Positions**

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2014-15 ACTUAL	FY 2015-16 CURRENT		FY 2016-17 PROJECTED
			FUNDED	REQUESTED CHANGE	
<b><u>DRAINAGE FUND</u></b>					
<b>Drainage Utilities</b>					
1 Laborer (Maintenance & Roadways)	NE	2	2		2
2 Heavy Equipment Operator	NE	1	1		1
3 Light Equipment Operator	NE	2	2		2
4 Administrative Assistant	NE	0	0	1	1
5 Superintendent Street/Drainage	NE	0.5	0.5		0.5
<b>Subtotal Department</b>		<b>5.5</b>	<b>5.5</b>	<b>1</b>	<b>6.5</b>
<b>SUBTOTAL DRAINAGE FUND</b>		<b>5.5</b>	<b>5.5</b>	<b>1</b>	<b>6.5</b>
<b><u>HOTEL OCCUPANCY TAX FUND</u></b>					
<b>Hotel Occupancy Tax Activities</b>					
1 Tourist and Information Coordinator	NE	0	0	0	0
<b>Subtotal Department</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SUBTOTAL HOTEL OCCUPANCY TAX FUND</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>MUNICIPAL COURT SECURITY FUND</u></b>					
<b>Municipal Court Security</b>					
1 Bailiff	NE	0.5	0.5		0.5
<b>Subtotal Department</b>		<b>0.5</b>	<b>0.5</b>	<b>0</b>	<b>0.5</b>
<b>SUBTOTAL MUNICIPAL COURT FUND</b>		<b>0.5</b>	<b>0.5</b>	<b>0</b>	<b>0.5</b>
<b>TOTAL EMPLOYEES ALL FUNDS</b>		<b>273.0</b>	<b>277.5</b>	<b>-6.0</b>	<b>271.5</b>

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Unfunded/Unmet Needs and Future Needs

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21

**GENERAL FUND**

**City Manager Department**

1 Secretary to the City Manager	NE	1	1	1	1	
2 Assistant City Manager	NE	1	1	1	1	
3 Administrative Assistant	NE	1	1	1	1	

<b>Subtotal Department</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
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Justification -

**City Secretary Department**

1 Deputy City Secretary	NE	1	1	1	1	
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<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
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Justification - **Deputy City Secretary** - Would allow for a succession plan for the City Secretary Department as well as allow that individual to fill in at a Regular City Council Meeting in the absence of the City Secretary.

**Public Information Office**

1 Public Information Specialist	NE	1	1	1	1	
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<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
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Justification - **Public Information Specialist** - Will assist with the vision of the Public Information Office to keep the community and media informed of City related information and activities. Would also assist with day to day tasks of preparing media releases and responding to request, maintaining the City's Facebook page and Gov't Access Channel, as well as planning and coordinating special events.

\* Unfunded is equal to unauthorized positions.

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Unfunded/Unmet Needs and Future Needs

DEPARTMENT/POSITION	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b>Finance Department</b>						
1 Senior Accountant	NE	1	1	1	1	1
2 Purchasing Officer	E	1	1	1	1	1
3 Buyer	NE	1	1	1	1	1
<b>Subtotal Department</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

Justification -

### Budget Department

1 Financial Plans Specialist	E	0	0	1	1	1
<b>Subtotal Department</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>

Justification - **Financial Plans Specialist** will be responsible for coordinating and maintaining the long range financial plans such the Capital Improvement Plan, Personnel Improvement Plan, Capital Outlay Plan, and the Street Maintenance Plan and will develop and maintain new plans such as the Facilities Plan, Street Maintenance Plan, and other long-range plans.

### Human Resources Department

1 HR Coordinator Benefits	NE	1	1	1	1	
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

Justification -

\* Unfunded is equal to unauthorized positions.

**City of Copperas Cove  
Personnel Improvement Plan  
Fiscal Years 2017-2021**

**Unfunded/Unmet Needs and Future Needs**

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b>Information Systems Department</b>						
1 Information Systems Specialist I	NE	1	1	1	1	1
2 IS Specialist/GIS Tech	NE	1	1	1	1	1
<b>Subtotal Department</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

Justification - GIS responsibilities will be moved into the I.S. Department.

**Municipal Court Department**

1 Deputy Court Clerk I	NE	2	2	2	2	2
2 Part-Time Deputy Court Clerk I	NE	0	0	0.5	0.5	0.5
3 Warrant Officer	NE	1	1	1	1	1
<b>Subtotal Department</b>		<b>3</b>	<b>3</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>

Justification - **Warrant Officer** - Position needed to execute outstanding warrants and to serve subpoenas and other writs. The Warrant Officer will have the flexibility to make contact with defendants in person or by phone to seek compliance on Class C misdemeanor offenses. This individual will provide security to the Municipal Court during trials.

\* Unfunded is equal to unauthorized positions.

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Unfunded/Unmet Needs and Future Needs

DEPARTMENT/POSITION	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b>Police-Services Department</b>						
1 Patrol Officer - Certified	NE	6	9	12	16	16
2 Police Communications/Operator	NE	2	3	4	4	4
3 Senior Records Clerk	NE	1	1	1	1	1
<b>Subtotal Department</b>		<b>9</b>	<b>13</b>	<b>17</b>	<b>21</b>	<b>21</b>

Justification - **Police Officers** - Positions needed due to increase in population, coverage area and demands for service. Annexation of the two bypasses and new subdivisions can not be adequately covered with current staffing levels. **Communications Operator** - Positions needed to keep up with the ever increasing number of telephone calls for 9-1-1. The Communications Center has had two (2) additional PSAP's installed; now all four (4) PSAP's can be answered. An ever increasing demand for dispatching Police, Fire and EMS services creates a need for additional communications operators. **Senior Records Clerk** - Positions needed to serve a dual role as a records clerk and receptionist. All lobby traffic during normal business hours comes through the Main/Records Lobby. This would place someone working the front window at all times as well as allowing that person to also perform records related duties, of which open records requests are increasing. Records has not received any additional personnel in that area in over 30 years but the duties and responsibilities have grown.

### Animal Control Department

1 Animal Control Officer I	NE	1	1	1	1	1
2 Full-Time Clerk	NE	1	1	1	1	1
3 Kennel Assistant	NE	0.5	0.5	0.5	0.5	0.5
<b>Subtotal Department</b>		<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

Justification - **Animal Control Officers** - Positions needed due to increase in population, coverage area and demands for service. **Full-Time Clerk** - Position needed to greet and assist customers calling in and coming to the Animal Shelter who need to reclaim their animal, adopt, purchase license, report lost animal, or any other animal related issues. Dispatches ACO's as necessary. Collect money and prepare check requests and all additional paperwork and various logs related to the operations of the shelter allowing ACO's to complete their assigned duties in the field and caring for the animals.

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Unfunded/Unmet Needs and Future Needs

DEPARTMENT/POSITION	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b>Fire Department - Administration</b>						
1 Administrative Assistant - Fire and EMS	NE	1	1	1	1	
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

Justification - **Administrative Assistant - Fire and EMS** - This position is needed to provide additional support to EMS and Fire Operations to include fixed asset management, equipment inventory and management, and assist with personnel administration. This position will be responsible for monitoring department budget and purchasing, assist in grant writing, monitor EMS billing and reimbursements. There are often times when the workload of one Administrative Assistant is greater than the capacity of the staffing. A second Administrative Assistant will allow continuity of operations should one person be sick or on vacation.

### Fire Department - Operations

1 Firefighter I (2904 hour work year)	NE	0	0	0	0	0
2 Firefighter II (2904 hour work year)	NE	3	7	14	21	24
3 Fire Lieutenant (2904 hour work year)	NE	3	4	5	6	6
4 Deputy Fire Chief	E	1	1	1	1	1
<b>Subtotal Department</b>		<b>7</b>	<b>12</b>	<b>20</b>	<b>28</b>	<b>31</b>

Justification - **Firefighter II**- Fire Station 4 is planned to be in operation by FY 2019-2020. Station 4 will operate 1 Fire Engine (staffed with Lieutenant and 2 FF's), 1 Ambulance (staffed with 2 FF's) and 1 Rescue Truck (staffed with 3 FF's). This equates to 21 additional Firefighter II positions and 3 Lieutenant positions. Based on discussion between the City Manager and Council on March, 27, 2013, positions should be filled in phases so as not to create a financial burden on the City when Station 4 is ready to open. The Fire Chief's plan is to begin phasing personnel into the department in 3 consecutive Fiscal Years beginning FY '17 prior to construction. The plan for each FY Phase would include 7 FF-II, 1LT. There is currently space available now for these positions in existing stations and apparatus. **Lieutenant** - FY '17 additional Lieutenant is needed at Station 3 which currently has no Fire Officer. One additional LT each FY beginning FY '17 for station #4. **Deputy Fire Chief Operations** - This position is needed immediately to manage fire operations, equipment, and personnel.

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Unfunded/Unmet Needs and Future Needs

DEPARTMENT/POSITION	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b>Fire Department - Training</b>						
1 Training Captain	NE	1	1	1	1	1
2 EMS Captain	NE	0	0	1	1	1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>

Justification - **Training Captain** - The position will primarily focus on ensuring compliance with recurring State requirements for Fire, EMS, and Law Enforcement continuing education are met for all department personnel and standardization of training throughout all three shifts. **EMS Captain** - This position will be responsible for protocol compliance, QA/QI of EMS calls, Billing inquiries, and EMS management.

### Fire Department - Prevention

1 Fire Inspector	NE	1	1	1	1	1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Justification - **Fire Inspector**- One position is needed immediately for increased commercial growth, plans review, and investigation responsibilities. Additional Inspector position anticipated in subsequent years. This position would also become TCOLE Certified to fulfill Investigation responsibilities.

### Street Department

1 Light Equipment Operator	NE	1	1	1	1	1
2 Lt. Equip. Opr Crack Sealer/Herbicide	NE	0	1	2	3	3
3 Traffic Control Tech II	NE	1	1	1	1	1
4 Supervisor - Street	NE	1	1	1	1	1
<b>Subtotal Department</b>		<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>6</b>

Justification - **Supervisor - Street**: Just like all the other Departments with the increase in the size of the City there is an increase in the need for more personnel. We currently do not have a herbicide or a crack sealing team which means we can only do those tasks periodically. There is currently no Supervisor position that can directly interface with the employees on a continuous basis. The Supervisor position is a step in the future succession plan, it is recommended that these positions be added.

\* Unfunded is equal to unauthorized positions.

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Unfunded/Unmet Needs and Future Needs

DEPARTMENT/POSITION	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b>Parks and Recreation - Admin Department</b>						
1 Event Specialist/Marketing Coordinator	NE	1	1	1	1	1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Justification - **Event Specialist/Marketing Coordinator** - Needed to create and develop our special events while at the same time maximizing our community events potential. This position will identify and build our existing events while managing them annually to produce the very best product for our department and/or city. This position will serve as the administrative assistant to the parks and recreation department while also holding direct oversight of any/all special events. This position will also identify and deliver the very best means to advertise and promote these events to the community.

### Parks and Recreation - Maintenance Department

1 Laborer	NE	2	2	3	3	3
2 Recreation Supt./Facility Manager	E	0	1	1	1	1
3 Part-Time Laborer		0	0.5	0.5	0.5	0.5
4 Light Equipment Operator		0	1	1	1	1
<b>Subtotal Department</b>		<b>2</b>	<b>4.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>

Justification - **Parks Superintendent** position will be needed to coordinate maintenance crews housed at two facilities. Staff increase in FY 2015-16 to fund unfunded positions. Additional staff increase in FY 2017-18 to maintain new facility at Olgetree Gap.

### Fleet Services Department

1 Parts Technician	NE	0.5	0.5	0.5	0.5	0.5
<b>Subtotal Department</b>		<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>

Justification -

**City of Copperas Cove  
Personnel Improvement Plan  
Fiscal Years 2017-2021**

**Unfunded/Unmet Needs and Future Needs**

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b>Planning Department</b>						
1 Development Services Secretary	NE	1	1	1	1	1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Justification -

**Library Department**

1 Reference/Adult Programs Librarian	NE	1	1	1	1	1
2 Library Clerk	NE	0.5	1	1	1	1
3 Library Assistant	NE	0	0	1	2	2
<b>Subtotal Department</b>		<b>1.5</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>4</b>

Justification - The **Reference/Adult Programs Librarian** position is intended to improve quality of reference service, handle increased workloads anticipated from program plans, perform outreach/marketing efforts, and support technology initiatives as detailed in the Library Strategic Plan, Technology Plan and required of us under the City Strategic Plan. Since we currently have no Reference staff, other staff have taken time away from Technical Services and Circulation duties, resulting in work backlogs in these areas. In future years we hope to restore funding for an additional library clerk position so that we can support more hours of operation, specifically on Fridays and Saturdays.

**Code and Health Compliance**

1 Code Compliance Officer	NE	1	1	2	2	2
2 Administrative Assistant	NE	0.5	0.5	0.5	0.5	0.5
<b>Subtotal Department</b>		<b>1.5</b>	<b>1.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

Justification -

<b>SUBTOTAL GENERAL FUND</b>		<b>46.0</b>	<b>59.0</b>	<b>77.5</b>	<b>91.5</b>	<b>87.5</b>
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\* Unfunded is equal to unauthorized positions.

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Unfunded/Unmet Needs and Future Needs

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b><u>WATER AND SEWER FUND</u></b>						
<b>Public Works Administration</b>						
1 City Engineer	E	1	1	1	1	1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Justification -						
<b>Water Distribution Department</b>						
1 Operator II Water Distribution	NE	1	2	2	2	2
<b>Subtotal Department</b>		<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
Justification - <b>Water Distribution Operator II</b> - Responsible for maintaining and repairing the city's water distribution system under the guidelines of TCEQ and city's rules and regulations. With the recent and projected growth of the city, the water distribution system is ever expanding to meet the water needs of this growth. With the added expansion of the water distribution system there comes the need for added personnel to maintain it.						
<b>Sewer Collection Department</b>						
1 Operator II Sewer Collection	NE	1	1	1	1	
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
Justification -						

\* Unfunded is equal to unauthorized positions.

# City of Copperas Cove Personnel Improvement Plan Fiscal Years 2017-2021

## Unfunded/Unmet Needs and Future Needs

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b>Wastewater Treatment Department</b>						
1 Laboratory Technician Wastewater	NE	1	1	1	1	
2 Laboratory Technician - Senior Wastewater	NE	1	1	1	1	
<b>Subtotal Department</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

Justification - Beginning in FY 2013 laboratory services are outsourced to BCWCID #1.

<b>SUBTOTAL WATER AND SEWER FUND</b>	<b>5.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>3.0</b>
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### SOLID WASTE FUND

#### Solid Waste Collection-Commercial

1 Driver	NE	1	1	1	1	1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Justification -

<b>SUBTOTAL SOLID WASTE FUND</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
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\* Unfunded is equal to unauthorized positions.

**City of Copperas Cove  
Personnel Improvement Plan  
Fiscal Years 2017-2021**

**Unfunded/Unmet Needs and Future Needs**

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b><u>GOLF COURSE FUND</u></b>						
<b>Golf Course Operations</b>						
1 Clerk/Golf Shop Assistant	NE	0.5	2	2.5	2.5	2.5
<b>Subtotal Department</b>		<b>0.5</b>	<b>2</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
<div style="border: 1px solid black; padding: 5px;">           Justification - Over the next several years our golf course usage will increase and we will continue to nullify the volunteer in areas where money and large portions of customer service in desired and/or required. We need to develop/train and lean on our PTE employees to serve our customers 24/7 with the highest regards. The PTE clerk is essential/vital to this mission being executed with pride and consistency.         </div>						
<b>SUBTOTAL GOLF COURSE FUND</b>		<b>0.5</b>	<b>2.0</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
<b><u>DRAINAGE FUND</u></b>						
<b>Drainage Utilities</b>						
1 Supervisor - Drainage	NE	1	1	1	1	1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<div style="border: 1px solid black; padding: 5px;">           Justification - <b>Supervisor - Drainage:</b> There is currently no Supervisor position that can directly interface with the employees on a continuous basis. The Supervisor position is a step in the future succession plan. It is recommended that these positions be added.         </div>						
<b>SUBTOTAL DRAINAGE FUND</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

\* Unfunded is equal to unauthorized positions.

**City of Copperas Cove  
Personnel Improvement Plan  
Fiscal Years 2017-2021**

**Unfunded/Unmet Needs and Future Needs**

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	UNFUNDED & UNMET NEEDS	FUTURE NEEDS			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b><u>HOTEL OCCUPANCY TAX FUND</u></b>						
<b>Hotel Occupancy Tax</b>						
1 Tourist and Information Director	NE	1	1	1	1	1
<b>Subtotal Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Justification -						
<b>SUBTOTAL HOTEL OCCUPANCY TAX FUND</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL EMPLOYEES ALL FUNDS</b>		<b>54.5</b>	<b>70.0</b>	<b>89.0</b>	<b>103.0</b>	<b>96.0</b>

\* Unfunded is equal to unauthorized positions.

**City of Copperas Cove FY 2016-2017**  
**Position Listing and Salary Ranges by Department**  
**October 1, 2016**

<b>Fund #</b>	<b>Dept #</b>	<b>Funded</b>	<b>DEPARTMENT/POSITION</b>	<b>Hourly Salary Minimum</b>	<b>Hourly Salary Maximum</b>
01	22	1	City Manager		Unclassified
01	23	1	Records Clerk	\$ 9.64	\$ 14.19
01	23	1	City Secretary		Unclassified
01	25	1	Public Information Officer	\$ 26.26	\$ 38.68
01	25	1	Receptionist/Clerk	\$ 10.95	\$ 16.13
01	31	1	Staff Accountant III	\$ 22.81	\$ 33.59
01	31	1	Staff Accountant II	\$ 17.17	\$ 25.29
01	31	1	Staff Accountant I	\$ 12.33	\$ 18.17
01	31	1	Director of Financial Services		Unclassified
01	32	1	Budget Analyst	\$ 25.69	\$ 37.85
01	32	1	Budget Director/Assistant to the City Manager		Unclassified
01	34	1	Human Resources Generalist	\$ 14.37	\$ 21.17
01	34	1	Risk/Human Resources Generalist	\$ 22.22	\$ 32.73
01	34	1	Director of Human Resources		Unclassified
01	35	1	Information Systems Supervisor	\$ 24.16	\$ 35.59
01	35	1	Information Systems Specialist II	\$ 22.11	\$ 32.57
01	35	1	Information Systems Director		Unclassified
01	41	3	Deputy Court Clerk I	\$ 10.95	\$ 16.13
01	41	1	Deputy Court Clerk II	\$ 13.64	\$ 20.08
01	41	1	Court Clerk	\$ 20.92	\$ 30.81
01	4200	1	Custodian	\$ 9.70	\$ 14.28
01	4200	1	Executive Secretary	\$ 13.77	\$ 20.28
01	4200	1	Police Deputy Chief	\$ 32.75	\$ 48.25
01	4200	1	Chief of Police		Unclassified
01	4210	1	Senior Records Clerk	\$ 10.95	\$ 16.13
01	4210	1	Records Supervisor	\$ 15.69	\$ 23.10
01	4210	1	Administrative Assistant	\$ 12.01	\$ 17.69
01	4210	1	Administrative Assistant Training and Evidence	\$ 12.01	\$ 17.69
01	4210	12	Police Communications/Operator	\$ 13.00	\$ 19.15
01	4210		Patrol Officer - Non Certified in Academy	\$ 14.05	\$ 20.69
01	4210		Patrol Officer - Certified In Field Training Program	\$ 15.57	\$ 22.94
01	4210	1	Communications Supervisor	\$ 16.50	\$ 24.31
01	4210	34	Patrol Officer - Certified	\$ 18.92	\$ 27.87
01	4210	7	Police Corporal	\$ 23.01	\$ 33.89
01	4210	9	Police Sergeant	\$ 24.82	\$ 36.55
01	4210	2	Police Lieutenant	\$ 28.01	\$ 41.25
01	43	0.5	Kennel Assistant	\$ 9.70	\$ 14.28
01	43	2	Animal Control Officer I	\$ 11.18	\$ 16.47
01	43	2	Animal Control Officer II	\$ 11.69	\$ 17.21
01	43	1	Senior Animal Control Officer	\$ 14.35	\$ 21.14
01	4400	1	Administrative Assistant - Support Services/Emerg Mgt	\$ 12.01	\$ 17.69
01	4400	1	Fire Chief		Unclassified
01	4400	1	Deputy Fire Chief	\$ 28.74	\$ 42.34
01	4417	5	Firefighter I (2904 hour work year)	\$ 12.44	\$ 18.33
01	4417	31	Firefighter II (2904 hour work year)	\$ 12.95	\$ 19.07
01	4417	6	Fire Lieutenant (2904 hour work year)	\$ 14.74	\$ 21.71
01	4417	3	Fire Captain (2904 hour work year)	\$ 18.37	\$ 27.06
01	4419	1	Deputy Chief - Fire Marshal	\$ 28.74	\$ 42.34
01	52	1	Administrative Assistant	\$ 12.01	\$ 17.69
01	52	1	Building Inspector/Development Review Specialist	\$ 17.17	\$ 25.29
01	52	1	Senior Inspector	\$ 18.85	\$ 27.76
01	52	1	Public Improvements Inspector	\$ 20.50	\$ 30.20
01	52	1	Chief Building Official	\$ 29.92	\$ 44.07
01	53	2	Light Equipment Operator	\$ 11.17	\$ 16.45
01	53	1	Traffic Control Technician	\$ 12.12	\$ 17.85
01	53	2	Heavy Equipment Operator	\$ 12.12	\$ 17.85
01	53	0.5	Superintendent Street/Drainage	\$ 19.62	\$ 28.91
01	5400	1	Recreation Specialist/Administrative Assistant	\$ 12.42	\$ 18.30

**City of Copperas Cove FY 2016-2017**  
**Position Listing and Salary Ranges by Department**  
**October 1, 2016**

<b>Fund #</b>	<b>Dept #</b>	<b>Funded</b>	<b>DEPARTMENT/POSITION</b>	<b>Hourly Salary Minimum</b>	<b>Hourly Salary Maximum</b>
01	5400	1	Director of Parks & Recreation	\$ 29.57	\$ 43.56
01	5410	7.5	Laborer	\$ 9.70	\$ 14.28
01	5410	1	Light Equipment Operator/HVAC Technician	\$ 10.47	\$ 15.43
01	5410	2	Light Equipment Operator	\$ 10.47	\$ 15.43
01	5410	0.5	Mechanic	\$ 12.03	\$ 17.72
01	5410	2	Crew Leader	\$ 15.69	\$ 23.10
01	5410	1	Assistant Superintendent/Irrigation Tech.	\$ 15.15	\$ 22.32
01	5410	1	Superintendent - Parks	\$ 15.69	\$ 23.10
01	5420	2.5	Recreation Aide	\$ 8.20	\$ 12.08
01	5420	1	Recreation Specialist	\$ 12.42	\$ 18.30
01	5420	1	Recreation Superintendent	\$ 19.39	\$ 28.56
01	5430	1	Recreation Specialist	\$ 12.42	\$ 18.30
01	55	0.5	Parts Technician	\$ 9.70	\$ 14.28
01	55	3	Mechanic	\$ 13.78	\$ 20.29
01	55	1	Lead Mechanic	\$ 15.78	\$ 23.24
01	55	1	Supervisor - Fleet Services	\$ 21.30	\$ 31.38
01	61	1	GIS Technician	\$ 19.34	\$ 28.49
01	61	1	Planner		Unclassified
01	71	1	Community Outreach Specialist	\$ 10.03	\$ 14.77
01	71	1	Library Clerk	\$ 10.03	\$ 14.77
01	71	1	Technical Services Assistant	\$ 10.35	\$ 15.25
01	71	3	Library Assistant	\$ 11.72	\$ 17.26
01	71	1	Library Supervisor	\$ 15.53	\$ 22.88
01	71	1	Director Library	\$ 30.75	\$ 45.30
01	72	0.5	Administrative Assistant	\$ 12.01	\$ 17.69
01	72	2	Code Compliance Officer	\$ 14.65	\$ 21.57
01	72	1	Senior Code Compliance Officer	\$ 15.15	\$ 22.32
02	80	1	Budget Technician	\$ 13.20	\$ 19.44
02	80	1	Purchasing Technician	\$ 13.20	\$ 19.44
02	80	1	Director of Public Works		Unclassified
02	80	1	Administrative Assistant	\$ 12.01	\$ 17.69
02	81	2	Customer Service Representative	\$ 10.23	\$ 15.07
02	82	2	Heavy Equipment Operator	\$ 12.12	\$ 17.85
02	82	4	Operator II	\$ 12.40	\$ 18.27
02	82	3	SCADA Technician	\$ 12.90	\$ 18.77
02	82	1	SCADA Supervisor	\$ 18.92	\$ 27.87
02	82	1	Supervisor Installation	\$ 18.92	\$ 27.87
02	82	1	Superintendent Water Distribution	\$ 22.22	\$ 32.73
02	83	6	Operator II Sewer Collection	\$ 12.40	\$ 18.27
02	83	1	Assistant Supervisor/Operator III Sewer Collection	\$ 15.69	\$ 23.10
02	83	1	Superintendent - Sewer Collection	\$ 22.22	\$ 32.73
02	8400	1	Wastewater Superintendent	\$ 24.17	\$ 35.60
02	8402	2	Operator II	\$ 12.40	\$ 18.27
02	8403	2	Operator II	\$ 12.40	\$ 18.27
02	8403	1	Chief Plant Operator Wastewater	\$ 21.38	\$ 31.50
02	8404	2	Operator II	\$ 12.40	\$ 18.27
02	8404	1	Chief Plant Operator Wastewater	\$ 21.38	\$ 31.50
03	90	1	Administrative Assistant	\$ 12.01	\$ 17.69
03	90	1	Recycling Coordinator	\$ 15.69	\$ 23.10
03	90	1	Assistant Supervisor Operations	\$ 15.69	\$ 23.10
03	90	1	Supervisor Solid Waste - Operations	\$ 15.69	\$ 23.10
03	90	1	Solid Waste Superintendent	\$ 21.86	\$ 32.19
03	9101	6	Driver	\$ 12.03	\$ 17.72
03	9102	3	Driver	\$ 12.03	\$ 17.72
03	9103	3	Driver	\$ 12.03	\$ 17.72
03	9104	2	Driver	\$ 12.03	\$ 17.72
03	9104	1	Lead Driver	\$ 12.91	\$ 19.01
03	92	0.5	Laborer	\$ 9.70	\$ 14.28

**City of Copperas Cove FY 2016-2017  
Position Listing and Salary Ranges by Department  
October 1, 2016**

<b>Fund #</b>	<b>Dept #</b>	<b>Funded</b>	<b>DEPARTMENT/POSITION</b>	<b>Hourly Salary Minimum</b>	<b>Hourly Salary Maximum</b>
03	92	1	Scale Operator	\$ 9.70	\$ 14.28
03	92	1	Clerk/Dispatcher	\$ 10.58	\$ 15.59
03	92	3	Heavy Equipment Operator	\$ 12.12	\$ 17.72
03	92	1	Route Coordinator	\$ 10.23	\$ 15.07
05	76	2	Laborer (Maintenance & Roadways)	\$ 10.57	\$ 15.58
05	76	2	Light Equipment Operator (Maintenance & Roadways)	\$ 11.17	\$ 16.45
05	76	1	Heavy Equipment Operator	\$ 12.12	\$ 17.85
05	76	1	Administrative Assistant	\$ 12.01	\$ 17.69
05	76	0.5	Superintendent Street/Drainage	\$ 15.38	\$ 22.66
09	7400	0.5	Clerk/Golf Shop Assistant	\$ 9.70	\$ 14.28
09	7400	1	Head Golf Professional	\$ 15.45	\$ 22.76
55	41	0.5	Bailiff	\$ 17.95	\$ 26.44

Total            271.5

**CITY OF COPPERAS COVE, TEXAS  
INCENTIVE/REIMBURSEMENT PAY  
FY 2016-2017**

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<u>Incentive/Reimbursement Pay</u>	<u>Monthly</u>
<b>FIRE/EMS-Certified or Licensed</b>	
Paramedic	
Assigned	\$500
Non-Assigned	\$350
Intermediate Certification	\$ 40
Advanced Certification	\$ 75
Master Certification	\$100
Driver Pump Operator assigned to drive and works the entire shift (no partial credit)	\$ 25
Fire Training Officer	\$ 25
Paramedic assigned to an ambulance unit and works the entire shift (no partial credit)	\$ 25/Shift
(Chief excluded from Incentives)	
 <b>POLICE</b>	
Shift Differential	
2 <sup>nd</sup> Shift	\$ 35
3 <sup>rd</sup> Shift	\$ 45
Master Certification	\$100
Advanced Certification	\$ 75
Intermediate Certification	\$ 40
Instructor Certificate	\$ 15
Motorcycle Unit	\$ 50
Special Response Team	\$ 50
Evidence Tech	\$ 75
(Chief excluded from Incentives)	
 <b>ANIMAL CONTROL</b>	
Advanced Certification	\$ 40
 <b>WATER DISTRIBUTION</b>	
Backflow Prevention Assembly Tester License	\$ 25

# APPENDIX B

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## Budget Acronyms

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## **BUDGET ACRONYMS**

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**Admin. Asst.** – Administrative Assistant

**AFC** – American Flow Control

**ACO** – Animal Control Officer

**AO** – Administrative Order

**BCWCID #1** – Bell County Water Control and Improvement District #1

**BNSF** – Burlington Northern Santa Fe

**BOA** - Board of Adjustments

**CAFR** – Comprehensive Annual Financial Report

**CCAD** – Coryell Central Appraisal District

**CCGA** - Copperas Cove Golf Association

**CCISD** – Copperas Cove Independent School District

**CCN** – Certificate of Convenience and Necessity

**CCPD** - Copperas Cove Police Department

**CDBG** – Community Development Block Grant

**CE** - Continuing Education

**CERT** – Community Emergency Response Team

**CHAMPS** – Communities Helping Americans Mature Progress and Succeed

**CID** – Criminal Investigation Division

**CIP** – Capital Improvement Plan

**CMAQ** – Congestion Mitigation Air Quality

**COCC** – City of Copperas Cove

**COLA** – Cost of Living Adjustment

**CO** – Certificate of Obligation

**CPA** - Citizens Police Academy

**CPO** - Certified Pool Operator

**CTC** - Central Texas College

**CTCOG** – Central Texas Council of Governments

**EDC** – Economic Development Corporation

## **BUDGET ACRONYMS**

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**EMC** - Emergency Management Coordinator

**EMPG** – Emergency Management Performance Grant

**EMS** – Emergency Medical Services

**EMT** – Emergency Medical Technician

**EMT-B** - Emergency Medical Technician-Basic

**EMT-P** - Emergency Medical Technician-Paramedic

**EOC** – Emergency Operations Center

**EOP** – Emergency Operations Plan

**EPA** – Environmental Protection Agency

**ETJ** – Extra Territorial Jurisdiction

**FASB** – Financial Accounting Standards Board

**FD** – Fire Department

**FEMA** – Federal Emergency Management Administration

**FM** – Farm to Market

**FTE** – Full-Time Equivalent

**FY** – Fiscal Year

**GAAP** – Generally Accepted Accounting Principals

**GASB** – Governmental Accounting Standards Board

**GFOA** – Government Finance Officers Association

**GIS** – Geographical Information Systems

**GO** – General Obligation

**GPD** – Gallons per Day

**GPS** - Global Positioning System

**HAA** – Halo Acetic Acids

**HHW** - Household Hazardous Waste

**HMAC** – Hot Mix Asphaltic Concrete

**HOP** – Refers to program performed by Hill Country Transit to provide bus transportation to the community

**HOT** – Heart of Texas

## BUDGET ACRONYMS

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**HR** – Human Resources

**HRIS** – Human Resource Information System

**HVAC** – Heating Venting & Air Conditioning

**ILL** – Inter Library Loan

**ISO** – Insurance Services Office

**JAG** – Justice Assistance Grant

**KCCB** – Keep Copperas Cove Beautiful

**KTMPO** – Killeen-Temple Metropolitan Planning Organization

**LECP** – Local Emergency Planning Committee

**LF** – Linear Feet

**LGI** - Lifeguard Instructor

**LGC** – Local Government Code

**MDT** – Mobile Data Terminal

**MGD** – Million Gallons per day

**MIMES** – Mentoring Industrious Minds and Educating Students

**MLB** – Major League Baseball

**MPN** – Most Probable Number

**MS4** - Municipal Separate Storm Sewer System

**NFPA** - National Fire Protection Association

**NIMS** – National Incident Management System

**NJCAA** – National Junior College Athletic Association

**Non-Dept** – Non-Departmental

**NPDES** – National Pollutant Discharge Elimination System

**NRP** - National Response Plan

**OSHA** – Occupational Safety and Health Association

**OTC** – Brand name for automotive testing equipment

**P&Z** - Planning & Zoning

**PD** – Police Department

## BUDGET ACRONYMS

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**PFIA** – Public Funds Investment Act

**PHR** – Pitch Hit and Run

**PID** – Public Improvement District

**PPC** - Public Protection Classification

**PPE** – Personal Protective Equipment

**PSA** – Public Service Announcement

**PVC** – Polyvinyl Chloride

**QAQC** – Quality Assurance Quality Control

**RFP** – Request for Proposal

**RAS** – Return Activated Sludge

**RFQ** – Request for Qualifications

**RG III** – Robert Griffin III

**ROWS** – Right of Ways

**SAFER** – Staffing for Adequate Fire and Emergency Response

**SALT** – Seniors and Law Enforcement Together

**SANs** – Storage Area Networks

**SCADA** – System Control and Data Acquisition

**SCBA** – Self-Contained Breathing Apparatus

**SH** - State Highway

**SOP** - Site Operating Plans

**SR** - Senior

**SRF** – State Revolving Fund

**SRTS** – Safe Routes to School

**Svcs** – Services

**SWAC** - Solid Waste Advisory Committee

**SWAT** – Special Weapons and Tactics

**SWPPP** - Storm Water Pollution Prevention Plan

**TAACO** - Texas Academy of Animal Control Officers

## **BUDGET ACRONYMS**

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**TAP** – Transportation Alternatives Program

**TCEQ** – Texas Commission on Environmental Quality

**TCOLE** – Texas Commission on Law Enforcement

**TDEM** – Texas Division of Emergency Management

**TDSHS** – Texas Department of State Health Services

**THM** – Trihalomethanes

**TIRZ** – Tax Increment Reinvestment Zone

**TMCA** – Texas Municipal Clerk Association

**TMRS** – Texas Municipal Retirement System

**TNRCC** – Texas Natural Resources Conservation Commission

**TRMC** – Texas Registered Municipal Clerk

**TXDOT** – Texas Department of Transportation

**TWDB** – Texas Water Development Board

**USGA** - United States Golf Association

**VFD** – Variable Frequency Drive

**W & S** – Water & Sewer

**WWTP** – Waste Water Treatment Plant

**ZBA** – Zoning Board of Adjustment

# APPENDIX C

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## Budget Glossary

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## **BUDGET GLOSSARY**

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To assist the reader of the Annual Budget and Plan of Municipal Services document in understanding various terms, a budget glossary has been included.

**Accrual Accounting** – A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, revenue which was earned between April 1 and July 31, but for which payment was not received until August 10, is recorded as being received on July 31 rather than on August 10.

**Ad Valorem Taxes** – Commonly referred to as property taxes are the charges levied on all real and certain personal property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.

**Appropriation** – An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

**Appropriation Ordinance** – The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

**Assessed Valuation** – A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Coryell County Appraisal District and Lampasas County Appraisal District.)

**Attrition** – Savings which occur when personnel vacancies are not immediately filled on positions which are fully funded for the year.

**Authorized Positions** – Personnel slots which are budgeted in the adopted budget to be filled during the year, sometimes referred to as FTE's (Full-Time Equivalents).

**Balance Sheet** – A financial statement that discloses the assets liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Balanced Budget** – A budget in which estimated revenues equal estimated expenditures.

**Base Budget** – Cost of continuing the existing levels of service in the current budget year.

**Beginning Fund Balance** – Cash available in a fund from the prior year after payment of the prior year's expenses and deductions for prior year's encumbrances.

**Bond** – A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

**Bond Fund** – A fund used to account for the proceeds of general obligation bond issues.

**Bond Refinancing/Refunding** – The payoff and reissuance of bonds, to obtain a better interest rate and/or bond condition.

**Budget** – A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services.

**Budget Calendar** – The schedule of key dates or events, which the City follows in the preparation, adoption, and administration of the budget.

## **BUDGET GLOSSARY**

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**Capital Improvement Project** – The specific projects that make up the Capital Improvements Program. The projects involve construction, purchase, or renovation of City facilities or property.

**Capital Improvements Program (CIP)** – A management tool used to assist in the scheduling, planning and execution of a series of capital improvements over a period of time. The CIP should be updated annually. It sets forth the estimated expenditures by year and specifies the resources estimated to be available to finance the project expenditures. Capital improvements refer to additional investment in basic facilities owned by the City with life expectancy greater than five years.

**Capital Outlay** – Expenditures for fixed assets, such as equipment, remodeling, minor building improvements and vehicles that are funded from the operating budget. Since long-term financing is not necessary and expenditures of this type are of such recurring character, these items are not part of the Capital Improvements Program.

**Certificates of Obligation** – Another form of debt that is backed by a pledge of the full faith and credit of the City. This form of debt differs from general obligation bonds in that they do not require direct approval of the voters rather an indirect approval.

**Cost Center** – An administrative branch of a division.

**Debt Service** – The amount of interest and principal the City must pay each year on long-term and short-term debt.

**Debt Service Fund** – The debt service fund, also known as an interest and sinking fund, was established for funds needed to make principal and interest payments on outstanding bonds when due.

**Department** – A major organizational unit that reports directly to the city manager. This unit may be responsible for one type of activity or several types of activities.

**Depreciation** – The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**Division** – A basic organizational unit of government which is functionally unique in its delivery of services.

**Effective Tax Rate** – The rate which produces the same effect in terms of the total amount of taxes as compared to the prior year.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund** – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water, wastewater, gas, airport, and the golf course.

**Estimated Revenue** – The amount of projected revenue to be collected during the fiscal year.

## **BUDGET GLOSSARY**

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**Expenditure** – The outflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid. This term applies to all funds. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.)

**Expense** – Charges incurred whether paid immediately or unpaid for operation, maintenance, interest and other charges.

**Fiduciary Funds** – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

**Fiscal Year** – The time period designated by the city signifying the beginning and ending period for recording financial transactions. The City of Copperas Cove has specified October 1 - September 30 as its fiscal year.

**Fixed Assets** – Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full Faith and Credit** – A pledge of the City's taxing power to repay debt obligations (typically used in reference to general obligation bonds or tax supported debt.)

**Full-Time Equivalent (FTE)** – A measure of authorized personnel calculated by equating 2,080 hours of work per year with the full-time equivalent of one (1) position. (FF/EMS shift employees are calculated by 2,904 hours of work per year.)

**Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**Fund** – An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, capital projects funds, special revenue funds, debt service funds, internal services funds, enterprise funds, agency funds and trust funds.

**Fund Balance** – The difference between fund assets and fund liabilities of governmental and similar trust funds less any reservations of fund equity. Specifically, fund balance represents the funds that are available for appropriation.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**General Fund** – The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as fire and police protection, finance, parks and recreation, library, and general administration.

**General Obligation Bonds** – Bonds whose principal and interest is backed by the full faith credit and taxing powers of the government.

**Goal** – A long-term, attainable target for an organization.

**Governmental Funds** – Funds that are generally used to account for tax-supported activities. Governmental funds include the general fund, the debt service fund, special revenue funds, and capital projects funds.

## BUDGET GLOSSARY

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**Infrastructure** – Structures and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

**Interfund Transfers** – The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** – Revenue received from other governments in the form of grants, shared revenues or payments in lieu of taxes.

**Limited Tax Notes** – A form of debt that is backed by a pledge of the full faith and credit of the governing body and is issued with a maximum maturity of seven (7) years from the date of issuance. This form of debt is issued by a single action of the governing body and is typically used to finance any public work, excluding the operations and maintenance expenditures on the governing body. Limited tax notes may be refunded with a single action of the governing body not to exceed a term of forty (40) years.

**Modified Accrual Accounting** – Under the modified accrual bases of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

**Net Working Capital** – The excess of current assets over current liabilities.

**Non-Departmental** – A separate “department” within a fund to record expenditures that are common to more than one department or not directly attributable to a department within the fund.

**Operating Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

**Performance Measure** – An identifiable unit of measuring the effectiveness and efficiency of providing services. Data collected to determine how effectively or efficiently a program is achieving its objectives.

**Personnel Improvement Plan (PIP)** – A management tool used to assist in the scheduling, planning and funding of personnel over a period of time. The PIP should be updated annually. It sets forth the estimated expenditures by year and justifications for new and unfunded positions.

**Policy** – A policy is a plan, course of action or guiding principle designed to set parameters for decisions and actions.

**Retained Earnings** – Net income and losses of all prior periods adjusted for transfers and amounts of depreciation charged to contributed capital; the accumulated earnings of an enterprise or internal service fund which have been retained in the fund and which are not reserved for any specific purpose.

**Revenue Appropriation** – A designated portion of a fund to be allocated and appropriated to the reserve of the fund in order to meet potential liabilities during the fiscal year.

**Revenue Bonds** – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

**Risk Management** – An organized attempt to protect a government’s assets against the accidental loss in the most economical method.

## BUDGET GLOSSARY

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**Source of Revenue** – Revenues are classified according to their source or point of origin.

**Special Revenue Funds** – Special revenue funds are used to account for resources allocated to specific purposes. A special revenue fund continues in existence as long as governmental resources are allocated to its specific purpose.

**Strategy** – A strategy is a specific, measurable and observable result of an organization's activity which advances the organization toward its goal.

**Tax Levy** – The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual tax ordinance.

**Tax Rate** – The amount of tax levied for each \$100 of assessed valuation.

**Transfers** – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trust Fund** – The trust fund was established to account for all assets received by the city that are in the nature of a trust and not accounted for in other funds. The trust fund is accounted for as an expendable trust fund.

**Unencumbered Balance** – The amount of an appropriation that is not expended or encumbered. It is essentially the amount of money still available for future purchases.

**Working Capital** – The equivalent number to the fund balance of a governmental fund in the proprietary fund is working capital. The working capital is calculated to be current assets less current liabilities.

# CITY OF COPPERAS COVE



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*



**City of Copperas Cove**

**T E X A S**

*City Built for Family Living*