

FISCAL YEAR 2017-2018 PROPOSED BUDGET & PLAN OF MUNICIPAL SERVICES





Declarations required by the State of Texas

Required by Section 102.007, Local Government Code

This budget will raise more revenue from property taxes than last year's budget by an amount of \$98,741, which is a 0.98 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$203,587.

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	Jay Manning	_____
City Council Place 5	Kirby Lack	_____
City Council Place 6	George Duncan	_____
/Mayor Pro Tem		
City Council Place 7	Matthew Russell	_____

Information regarding the City's property tax rates follows:

Fiscal Year 2015-2016 (preceding)	\$0.797908/\$100 valuation
Fiscal Year 2016-2017 (current)	\$0.797908/\$100 valuation
Fiscal Year 2017-2018	
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

City Of Copperas Cove, Texas Annual Budget and Plan of Municipal Services Fiscal Year 2017-2018

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Preface



CITY OF COPPERAS COVE, TEXAS

VISION STATEMENT

The Vision of the City of Copperas Cove is to be the premiere family oriented community in the Fort Hood/Central Texas region.

MISSION STATEMENT

The City of Copperas Cove strives to be a community valuing opportunity and partnerships, promoting family values, a healthy environment, and enhancing the quality of life in a fiscally responsible manner.

Adopted by the City Council on March 21, 2017



The City Built for Family Living

City of Copperas Cove, Texas

List of Principal Officials

City Council

Frank Seffrood - Mayor
George Duncan - Mayor Pro Tem

David Morris - Council Member
James Pierce Jr - Council Member
Matthew Russell - Council Member
Jay Manning - Council Member
Dan Yancey - 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

Joe Brown, Parks & Recreation Director/Deputy City Manager
Ryan D. Haverlah, Budget Director/Deputy City Manager
Eddie Wilson, Police Chief
Michael Neujahr, Fire Chief
Velia Key, Director of Financial Services
Jeff Davis, Human Resources Director
Kevin Keller, Public Information Officer
Mike Morton, Building Official
Greg Mitchell, Information Systems Director
Charlotte Hitchman, Planner



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Copperas Cove
Texas**

For the Fiscal Year Beginning

October 1, 2016

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
Lucy Aldrich

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
Alwin Collado

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
Brandi Cornelius

Street/Drainage
James Mullen

Fleet Services
Mike King

Planning
Charlotte Hitchman
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

Public Works
Michael Cleghorn
Cynthia Taylor
Tracy Moines

Water & Sewer
Daniel Hawbecker
Dennis Courtney
Christopher Altott
James Malone
Joe Wooten

Solid Waste
Noel Watson
Silvia Rhoads

Golf Course
Davis Dewald

Tourism
Sarah Rodriguez

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, Employee Position Listing and Pay Scale by Department, and Schedule of Incentives, a list of acronyms, and a glossary.



City Manager's Message





“The City Built for Family Living”

July 6, 2017

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, 2017 through September 30, 2018. 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 **\$33,661,874**. This total includes \$16,621,145 for the General Fund, \$12,635,180 for the Water & Sewer Fund, \$4,073,774 for the Solid Waste Fund and \$331,775 for the Golf Course Fund.

The municipal services plan totaling **\$5,286,231** are provided for the Other Funds of the City to include the Special Revenue Funds with expenditures as follows: \$4,129,400 for the Interest and Sinking Fund, \$689,350 for the Drainage Fund, \$196,854 for the Hotel Occupancy Tax Fund, \$4,490 for the Court Efficiency Fund, \$14,396 for the Court Technology Fund, \$2,860 for the Court Security Fund, and \$58,723 for the PEG Fee Fund with the remaining funds totaling \$190,158 for the Miscellaneous Other Funds.

The City continued multi-year budgeting with the FY 2018 budget development. City staff prepared the FY 2018 Proposed Budget and the FY 2019 and FY 2020 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, the same month as the 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 2018-2020 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, updated and adopted by City Council on March 21, 2017, is as follows:

The Vision of the City of Copperas Cove is to be the premiere family oriented community in the Fort Hood/Central Texas region.

City Council Goals

As with the Vision Statement, during the annual Council/Staff Retreat held in March 2017, the Council reviewed the Goals of the City. On March 21, 2017, 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.
- To maintain, improve and expand City infrastructure in support of development, facilities and programs to include parks and recreation.
- 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.

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 2017-2018 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; and
- Funding capital outlay needs for the major operating funds.

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, increasing debt service payments, growing 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 an increase in tax-supported debt service payments provided the need to maintain spending levels for non-personnel costs. The City also budgeted to include \$410,000 in revenue from the State as previously authorized by House Bill 7 (HB7) in 2015 and funding included in the State budget in 2017 for future years 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. In June 2017, City Council directed the hiring of a City Engineer to eliminate the full-time need for a contract engineer and staff recommended the funding of a supervisor for Utility Administration and converting a part-time clerk to full-time for Code Compliance. Furthermore, to assist with the long term personnel planning, City staff presented proposed updates to the Personnel Improvement Plan in April 2017. 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. The Personnel Improvement Plan will be adopted in August 2017 and will continue to be reviewed each spring.

Sales tax revenue estimates remains mostly conservative with a 5% increase, which includes estimated receipts from economic developments within the 5 Hills Shopping Center and HomeBase. Over the past twelve months, sales tax revenues have mostly increased each month when compared to the same month in the prior year. The City's Chapter 380 Agreements for the 5 Hills Shopping Center and HomeBase include both property tax and sales tax rebates, which are also included in the budget.

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 process. The process 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 maintained its enhanced involvement in the budget planning process as evidenced by their interactive participation in the Budget, CIP, COP and PIP Planning Sessions held April 6, 2017. The planning session included an interactive survey portion to determine what Council would set as their priorities and goals for FY 2018. Though the planning session was beneficial, the Texas 85th Legislative Session included a number of harmful bills, with the greatest threat focused around a number of revenue cap bills that would impede the ability of the City to fund services in the General Fund, particularly in Public Safety. Therefore, City Council was informed that the actions of the Legislature would impact the City budget preparation. 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 2018 and future years. 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 30th 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 will be 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

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

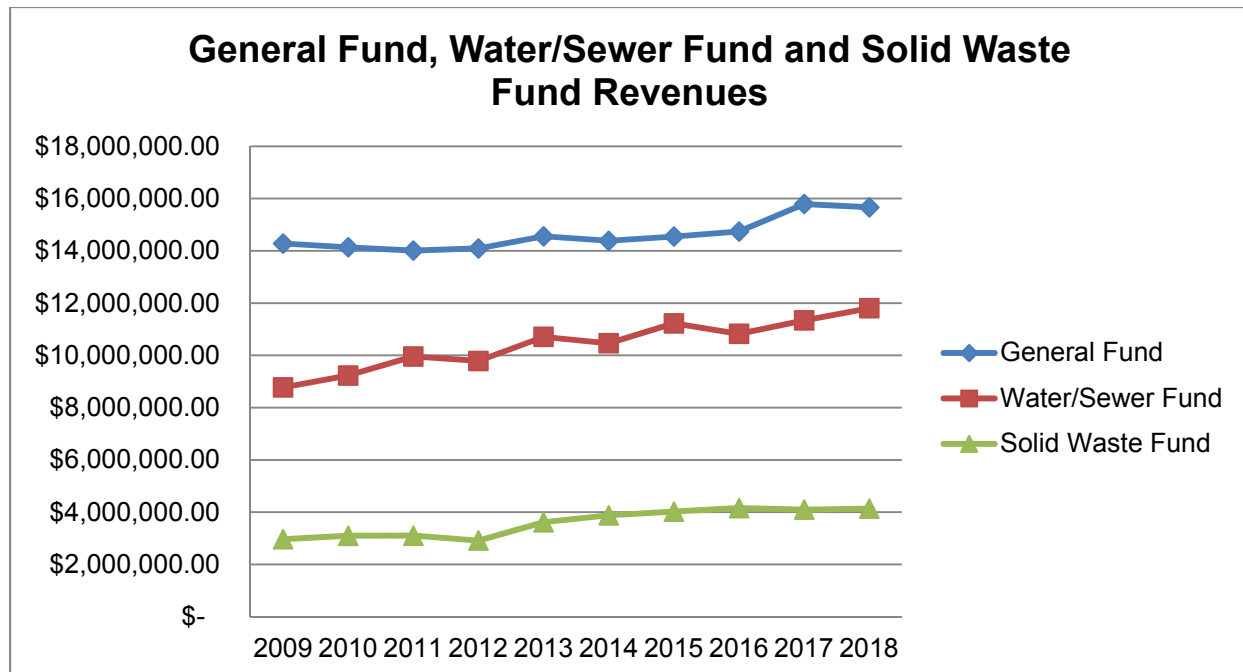
Trend Analysis

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 81st Texas Legislature. The 2015 (84th) Legislature passed House Bill 7 with an amendment providing a relief payment to cities adversely affected by the 100% disabled veteran's exemption. In 2017, the 85th Legislature included funding for the relief payment in the State's budget. The relief payment, estimated to be \$410,000 will again benefit the City in 2018.

Contrary to the City's successful 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 continue 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 2017 and FY 2018 are projections.

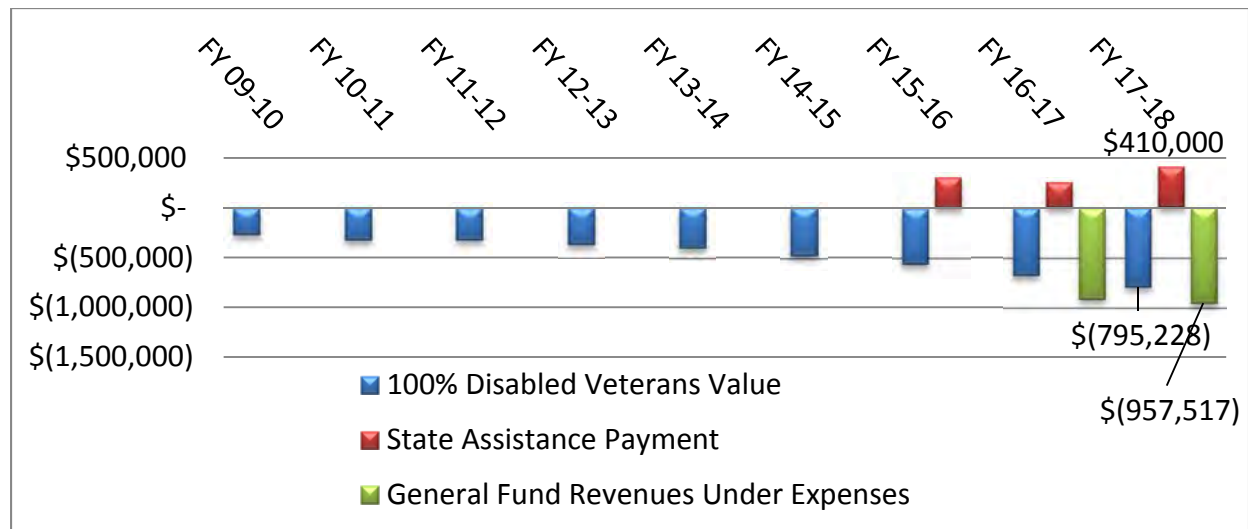
(General Fund revenues include transfers from the Water/Sewer and Solid Waste funds).

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 veteran's property tax exemption. The decrease reflected in 2018 is due to an increase in debt service payments. The relatively flat revenue trend since 2009 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 2009 to 2018. 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. From 2013 to 2016, the governing body 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 and directed a utility rate study be completed in 2017. The FY 2018 proposed budget does not include any rate changes. The study will be presented during the budget workshops allowing City Council the opportunity to direct any rate changes for FY 2018. Adopting water and sewer rates based on a 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 2009 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 are anticipated to increase sales tax revenues beginning in 2018. The City anticipates increases in sales and property taxes in the next two years.

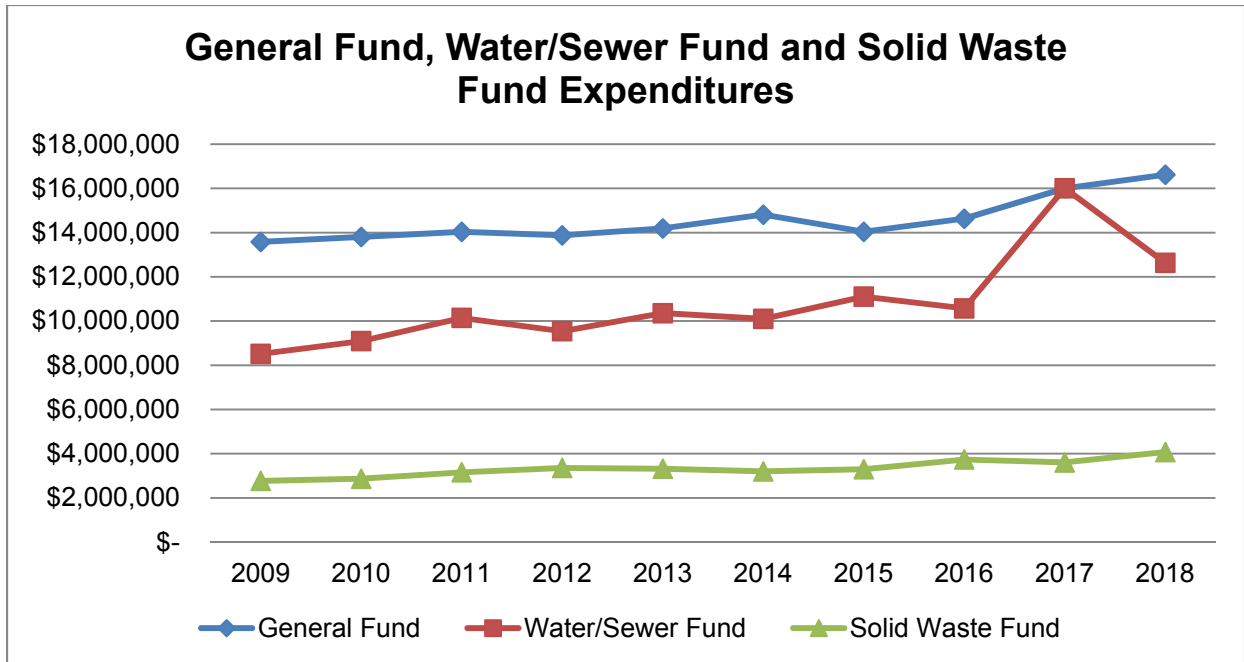
Since 2009, cities with large numbers of disabled veterans residing in their communities have experienced the increasing impact of the property tax exemption for 100 percent disabled veterans' and their surviving spouses on property tax revenues. The City has been and will continue working with federal 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. The impact on the City's property tax revenue is estimated to be \$756,494 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 (84th), providing a payment from the State for city disproportionately impacted by the exemption. City estimates the payment in 2018 will be approximately \$410,000.



Note: FY 2018 is a projection.

Expenditure Trends

The expenditures in the major operating funds are being closely monitored on a monthly basis. Expenses for FY 2018 decreased 6.5% from FY 2017 projected expenditures; however, the FY 2017 expenditures include an expense for the public loan provided to Endeavor Real Estate as an amendment to the 380 Agreement, which will be repaid. By removing the \$3 million loan, the expenses for FY 2018 actually increase 2% from FY 2017 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 2017 and FY 2018 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. However, the addition of three new positions is included in the proposed budget. Adding an in-house City Engineer, a supervisor for Utility Administration, and an Operator for Water Distribution is included in the proposed budget. The City Engineer position is at the direction of City Council while the other two positions are included due to the workload in those departments. Additionally, the conversion of a part-time clerk to full-time is also included for Code Compliance. If necessary, City Administration will employ this strategy and hold vacant positions from being filled in the future. Without this type of planning, the City could face the need for reductions in force.

Funding an appropriate number of purchases in the Capital Outlay Plan (COP) in FY 2018 is essential to maintain the financial strength of each fund and ensure the appropriate capital assets are acquired to provide effective and efficient services. Capital purchases in the COP total \$2,045,495. It is common practice utilized by state and local governments across the nation to reduce capital spending when resources are not available.

According to the U.S. Energy Information Administration (EIA), regular gasoline retail prices, which averaged \$2.13 per gallon in 2016, are forecasted to be \$2.37 per gallon in 2016 (U.S. Energy Information Administration Short-Term Energy Outlook, March 2017). Due to the monthly revised forecasts by the EIA, the City's spending plan for fiscal year 2017-2018 includes \$2.42 per gallon for regular unleaded gasoline and \$2.80 per gallon for diesel gasoline based on the March 2017 Outlook. Both rates reflect a 25% increase in fuel costs from FY 2017. 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

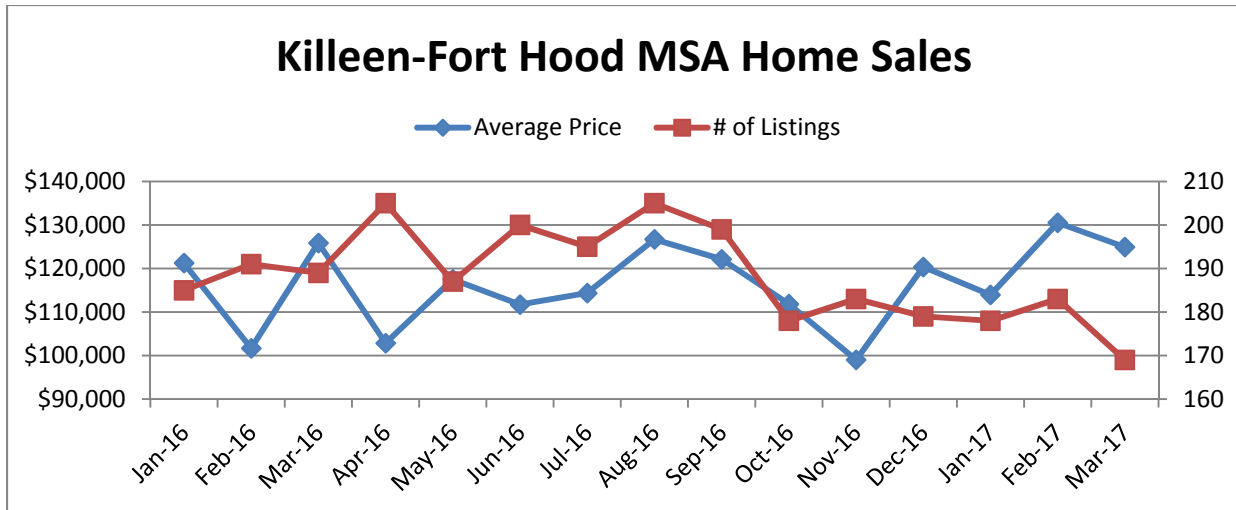
reporting and compliance of the ACA. As a result of those changes and the method of procurement, the City's medical insurance cost will decrease approximately 2% for FY 2018.

Economic Outlook and Revenue Projections for Fiscal Year 2017-2018

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 May 2017, Fort Hood's assigned strength was 35,140 soldiers and airman and 6,165 civilian employees and contractors. There are 48,838 family members supported by the soldiers, of which 73% live off-post in the neighboring communities such as Copperas Cove. There are also approximately 286,790 retirees and survivors residing in the Central Texas region. The Texas Military Preparedness Commission (TMPC) released a report called the "2015-2016 TMPC Biennial Report" detailing the impact of military installations in 2015-2016. Fort Hood boosts state and local economy by \$35.4 billion, which is 26% of the \$136.6 billion total from all 15 military installations in Texas. The central Texas post is the state's largest single-site employer and provides about \$12 billion in personal income, which is 36.66% of the local community total employment income.

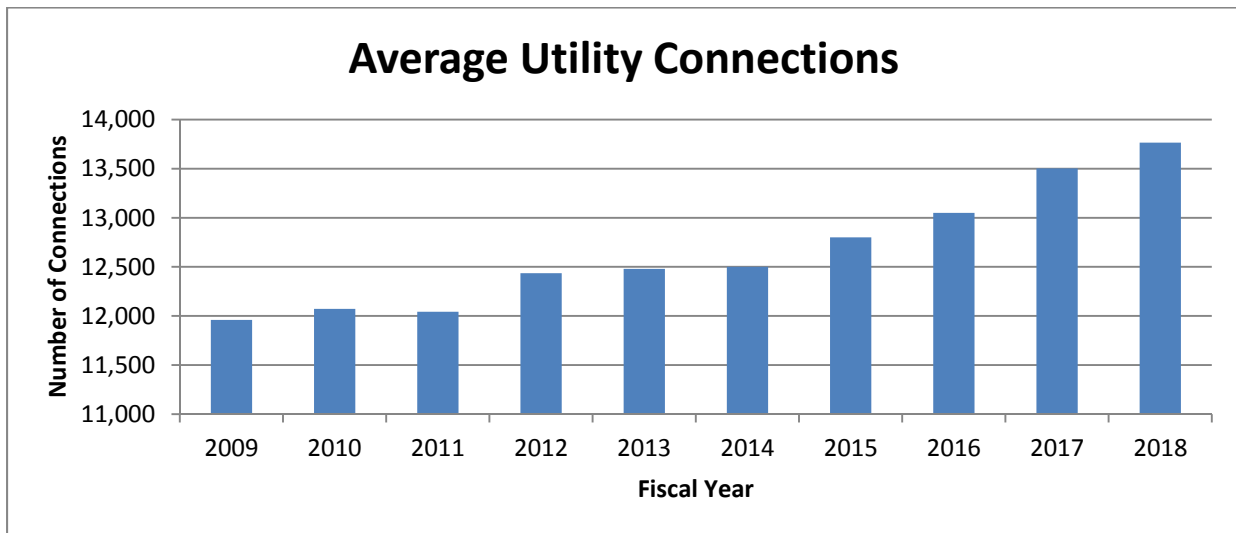
A report released in June 2014 by the U.S. Army Environmental Command projects a loss of 16,000 positions and 24,288 family members beginning in 2017. The released document details Brigade Combat Teams would be reduced from four to two and 60% of other soldier and 30% of civilian positions would be lost. 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. Since October 2015, Fort Hood has experienced a reduction of 2,972 military personnel and 4,435 civilian employees and contractors. 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. 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 decreased to 3.5 months from 3.7 months in the prior quarter, further away from to a balanced market. This decrease is indicative of the gradual decrease in listings. The City is experiencing several housing developments under construction and anticipates the construction will 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 benefited 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.

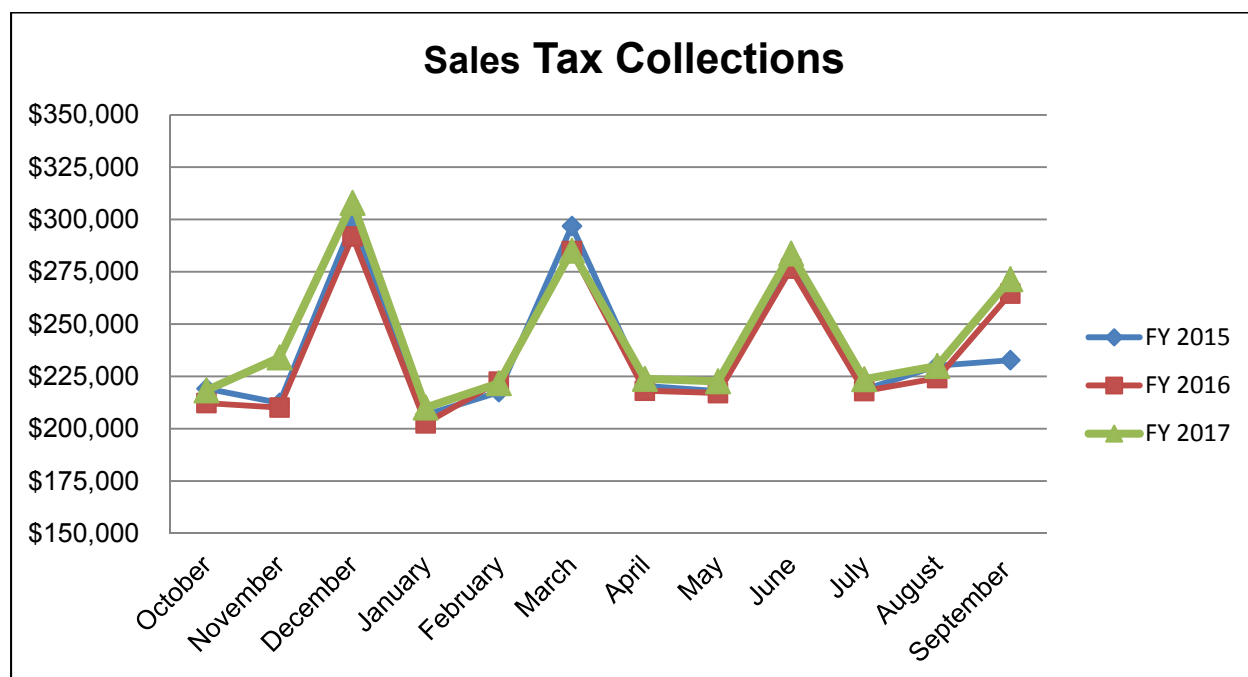


Note: Fiscal Year 2017 includes actual connections from April 2017. Fiscal Year 2018 figures are estimated.

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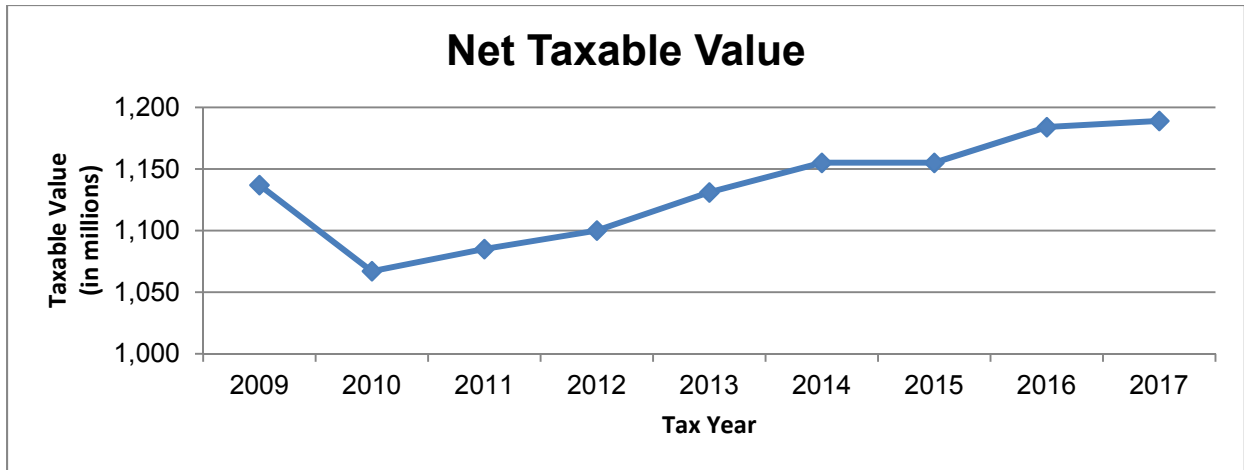
Sales tax revenues show increases from FY 2015 to FY 2017 with a slight decrease in FY 2016. Consumer confidence appears to be building as reflected in the sales tax revenues. Though, a portion of the sales tax revenue increases are a result of the 5 Hills Shopping Center and HomeBase. Therefore, with phase II of the 5 Hills Shopping Center opening soon, sales tax revenues are projected with a 5% increase from 2016-2017 projected revenue.

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 20% of the general fund revenue, compared to property taxes being 42% of general fund revenue. This increases sales tax revenue by two percentage points from FY 2017. 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: April - September 2017 are projected amounts.*

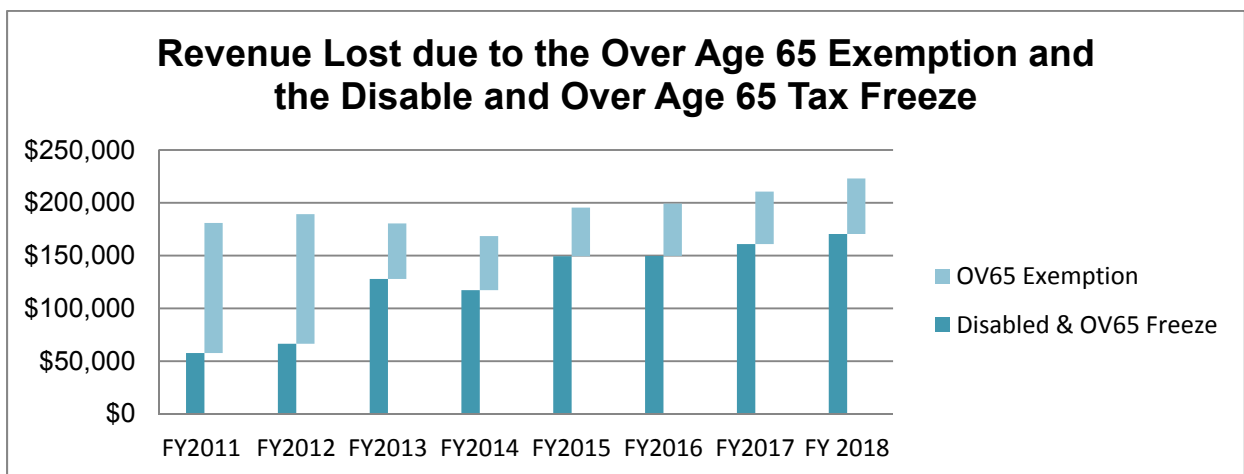
Property tax revenues for maintenance and operations are projected to decrease in FY 2018 mainly due to increased debt service payments and must still bear the lost property tax revenue from the over 65 tax freeze and the disabled veteran's exemption. Property tax rates are comprised of two components, 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 2.5% in the current year and according to the preliminary estimated assessed values, the valuations for tax year 2017 are anticipated to increase 0.4%.



Note: The data is illustrated by tax year with tax year 2017 (FY 2018) estimated. (Estimates amounts provided by Coryell CAD and Lampasas CAD).

The decline in net taxable value from 2009 to 2010 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 2015, but increased construction and fewer foreclosures helped increase the estimated values for 2016 and 2017. The spending controls in place remain essential to the current and future budgets for the City to remain in excellent financial standing.

In November 2011, Council reduced 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 \$52,642 in 2017. However, the eligible tax freeze increased from \$66,446 to \$170,516 for the same time period.



Note: FY 2018 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 41% of the total projected General Fund revenues in FY 2018 and 45% in FY 2017, 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, 2017. 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 has been the tax rate since 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 \$2.9 million in sales tax revenue for fiscal year 2016-2017. This amount does not include the ½ cent in sales and use tax for economic development and street maintenance. 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 2017-2018, the budget is \$3.0 million in sales tax revenue for General Fund operations, a 5% increase from the FY 2016-2017 expectations. With the average annual increase in sales tax revenue being 3.11% over the past five years, the increase is representative of the growing consumer confidence and anticipated economic growth.

Franchise fee revenue represents 9% 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 2017 with a slowdown of construction 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. However, fine and fee revenues have remained relatively flat over the past four years. FY 2017-2018 projections include a 1% increase compared to the FY 2016-2017 revised budget.

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 2017-2018 represent an increase of 13% from the FY 2016-2017 original budget. Revenues proposed for the athletic programs have been revised to reflect only modest increases. Increases in fees are not included in the FY 2017-2018 revenues. Ambulance revenues, which account for 71% of charges for services, are anticipated to increase 18% from the adopted FY 2016-2017 budget resulting from more accurate reporting and more aggressive collections.

The transfer from the Water & Sewer Fund, Solid Waste Fund and Drainage Fund to the General Fund is \$925,654, \$504,000 and \$93,437, 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 2017 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 2017 debt issue.

The General Fund budget in fiscal year 2017-2018 includes revenues of \$15,663,628, which is \$2,578 or 0.02% less than the amount adopted in the 2016-2017 budget. General Fund expenditures are proposed to reach \$16,621,145, which is \$519,734 or 3% more than the amount appropriated at adoption of the 2016-2017 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 2017-2018 budget. Beginning undesignated fund balance projected for FY 2017-2018 in the General Fund is \$5,443,016, which after adjusting for projected revenues and proposed appropriations for each operating department, leaves an estimated ending fund balance of \$4,485,499. This amount is \$434,955 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 nineteen (19) years. City Council and staff continue efforts of maintaining ideal fund balance within the General Fund.

The proposed budget includes a total of 203.5 authorized and funded full-time equivalents for fiscal year 2017-2018 in the General Fund budget. The proposed budget includes a net increase of 1.5 full-time equivalent positions. The addition of a City Engineer is at the direction of the City

Council and the conversion of a part-time Clerk in the Code Compliance Department will allow greater effectiveness of services and provide additional clerical assistance to the Planning Department.

The Police Department operating budget comprises 33% of the total General Fund expenditures as proposed for fiscal year 2017-2018. This department's spending plan includes increases in expenditures for pay increases and minor increases in other expenditure accounts for necessary supplies and services. Proposed funding levels are such that services will be maintained at current levels. The Fire Department operating budget consumes 25% of the proposed General Fund appropriations. Like the Police Department, the Fire Department's spending plan includes increases in expenditures for pay increases and minimal increases in other operating expenditure accounts. Market stabilization increases of \$2,500 for all certified and licenses public safety employees and modifications to the incentive schedule is included in FY 2017-2018. The Police Department will be able to replace five patrol cars, four CID vehicles, protective gear, and electronic equipment. The Fire Department will be able to replace one ambulance 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% of the fiscal year 2017-2018 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 \$19,793 or 1% from the projected FY 2016-2017 budget. The increases in expenditures include the 1% cost of living adjustment while all other operating expenditure accounts remained consistent to the FY 2016-2017 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 1.5 positions for fiscal year 2017-2018 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 \$11,803,797 for fiscal year 2017-2018, which is \$69,017 less than the amount of revenues adopted for fiscal year 2016-2017. The decrease is attributed to an anticipated decrease in late charges and a demonstrated increase in the utilization of the senior discount. Revisions to the water and sewer rates are not included in the proposed budget. An updated utility rate study will be presented to City Council in July 2017. 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 almost in-line with the amount included in the proposed budget as a result of normal water usage. Water purchases through April 2017 revealed an 8% increase with revenue confirming the increased usage by customers. 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 2016-2017. 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. The utility rate study will provide the City with the tools to adjust rates during such severe weather conditions.

Total expenses are estimated at \$12,635,180, which is \$883,744 or 7.5% more than the amount adopted for the fiscal year 2016-2017. The Water & Sewer Fund realized an increase in debt service requirements in fiscal year 2017-2018 as anticipated by the debt service schedule and anticipated a 5% increase in the cost for water purchases. 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 2017-2018 is \$875,755. The ideal fund balance for the Water & Sewer Fund is calculated at \$2,016,711 for fiscal year 2017-2018, which means the budgeted fund balance is below the ideal fund balance. The primary drivers causing the fund to not meet the ideal fund balance include an 82% increase in the use of the senior discount, a loss of \$300,000 in late charges due to the utility billing transition, increased water purchases, and increased debt service payments. The commitment by City Council and staff will continue to support the needs of the Water & Sewer Fund and strive to meet the ideal fund balance policy in future budgets.

The fiscal year 2017-2018 Proposed Budget includes 36 full-time equivalent positions in the Water & Sewer Fund. A net total of 1 position will be added in the Proposed Budget stemming from the need to reestablish a supervisor position for the billing and customer service function. 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 2018 summer. The COP includes three light duty trucks, one equipment van, a tractor and electronic equipment to be included in the 2018 financing. The budget for 2017-2018 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 with the cost included in the residential rate. In the 2012-2013 budget, City Council began using a utility rate study completed in 2011 to adjust user rates, and only authorized modest rate increases. Rate adjustments are not included in the Proposed Budget; however, the results and recommendations of the Utility Rate Study will be reviewed with City Council in July 2017.

Revenues are projected at \$4,130,930, which is \$18,645 or a 0.4% increase in total revenues included in the 2016-2017 Adopted Budget. Customer usage of services is expected to increase, but the increasing utilization of the senior discount and decreasing late charges keeps overall revenues flat. Total expenses are estimated at \$4,073,774, which is \$380,858 or 10% more than the amount adopted for fiscal year 2016-2017. Increases in debt service payments, the cost for garbage disposal and the replacement of residential trash bins are the key drivers of the escalation in expenses.

There are a total of 27.5 full-time equivalent funded positions included in the Solid Waste Fund budget for fiscal year 2017-2018. The spending plan includes no capital outlay purchases funded through the Solid Waste Fund in 2018. Two garbage trucks and two light duty trucks will be included in the 2018 summer financing package. The budget for 2017-2018 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 plans to operate without an annual deficit in fiscal year 2016-2017 by moving all maintenance positions into the General Fund to create efficiencies in the work accomplished by the Parks Maintenance and Golf Course crews.

Revenues for the 2017-2018 fiscal year are projected at \$325,052, which is \$30,894 lower than the amount adopted for fiscal year 2016-2017. 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 \$331,775, which is \$1,420 or less than 1% below the amount adopted in fiscal year 2016-2017. After several years of reductions and prioritization, Council and staff have included additional funding in the long-range debt schedule for course improvements necessary to boost the golf course 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 \$74,216 and the projected ending fund balance is (\$1,445,547), which is (\$1,519,763), 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 and expanded the planning to three years with the 2017-2020 Budget Plan. Multi-year budgeting has further streamlined the budgeting process for future budgets. By preparing three fiscal years at a time, the second and third year budgets need only to be updated the following year for current revenue trends and expenditure needs. The FY 2017-2020 Budget Plan is a separate document to the FY 2017-2018 Proposed Budget.

During the 2016-2017 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 2017-2021 Capital Improvement Plan, 2017-2021 Capital Outlay Plan, 2017-2021 Personnel Improvement Plan, Strategic Plan Update, Records Management Program Revisions, Comprehensive Plan Revisions, Future Land Use Plan Amendments, Building Code Revisions, Zoning Ordinances, and Personnel Policies. The Street Maintenance 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 nearing completion and will be presented 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.

2018-2022 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 2018 for appropriation in the draft 2018-2022 CIP, and final approval by the governing body is planned for August 2017.

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 2018 is \$75,000 for construction of the facility. A needs assessment is currently being completed on this project, which will provide the necessary recommendations and cost estimates for the project.

Community Services Program

Park and Recreation Improvements: Parks and Recreation Advisory Board has agreed to the recommendation of the design firm to complete park improvements through a five-year plan. The project scope for FY 2018 is \$378,029.

Transportation Program

South FM 116 Sidewalk: Complete sidewalk installation/repair on South FM 116 from Randa St to FM 3046. The project scope for FY 2018 is \$202,861.

Pecan Cove Drive Reconstruction: Reconstruct Pecan Cove Road to include installing guard rails along areas of steep drop-off. The project scope for FY 2018 is \$1,477,156.

South FM 1113 Sidewalk – Phase II: Construct a sidewalk on South FM 1113 to connect to existing neighborhood sidewalks. The project scope for FY 2018 is \$61,855.

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 2018 includes \$2,200,000.

Northeast Wastewater Treatment Plant UV Disinfection System: Install a second U.V. channel to run alongside the current effluent channel. Installation of new U.V. system in new channel. Installation of gates in existing and new channels for access and cleaning. Installation of weir gates at same height to allow for flow equalization between both channels. The project scope for FY 2018 includes \$771,100.

South Wastewater Treatment Plant Oxidation Ditch Rehabilitation: Repair all concrete cold joints in the basin due to cracking. Replacement of rotor units to include bearings, aeration discs, and gear/drive units. The project scope for FY 2018 includes \$600,000.

South Wastewater Treatment Plant Blower Rehabilitation: Replacement of blower aeration piping and blowers. The project scope for FY 2018 includes \$150,000.

Mickan Mountain Elevated Storage Tank: Construction of a 2 million gallon composite elevated storage tank that would replace two existing steel ground storage tanks (1 million gallon and 200,000 gallon). Project would also eliminate four existing aging pumps and motors. The project scope for FY 2018 includes \$1,712,000.

Solid Waste Program

Wash Rack: Design and construct a wash rack facility for refuse trucks and containers. The project scope for FY 2018 includes \$200,000.

Golf Course Program

Golf Course Improvements: Reconstruct and redevelop cart path starting at hole 1 through the front 9 holes. The cart path will largely be an asphalt surface with concrete ribbon curbs; both flat

and erected curbs in identified areas to dictate play and water flow. The project scope for FY 2018 includes \$178,250.

City Employees

Personnel

The 2017-2018 budget includes 280.5 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 2017-2018 budget includes a 1% cost of living adjustment for all eligible employees, market stabilization pay increases for public safety employees, revisions to the incentive pay schedule, and funding to conduct a market study. The market stabilization pay is \$2,500 for licensed and certified public safety employees. The individuals who work for the City are its greatest assets.

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 \$1,509,718 in this spending plan for funding of future retirement benefits for employees. In 2017-2018, 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 \$1,600 for the 2017-2018 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 2% decrease in premium rates for FY 2017-2018. Along with employee contributions payroll deducted, the City has allocated approximately \$1,313,164 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 2017-2018 marks the sixth 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 2017-2018, the City will continue to contribute up to \$250 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 \$27,992 for the 2017-2018 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





Citizens of Copperas Cove
33,919 Citizens¹

Mayor & City Council
FTE: 0 Exp: \$44,951

Municipal Judge
(Contract)²

Assoc. Municipal
Judge (Contract)²

City Manager
FTE: 1
Exp: \$246,842

City Attorney
(Contract)³
Exp: \$122,615

Police
FTE: 5
Exp: \$614,375

Police Services
FTE: 68
Exp: \$4,912,067

Animal Control
FTE: 5.5
Exp: \$257,527

Fire Administration
FTE: 3
Exp: \$319,199

Fire Operations
FTE: 45
Exp: \$3,601,641

Fire Training
FTE: 0
Exp: \$58,446

Fire Prevention
FTE: 1
Exp: \$112,526

Emergency Mgmt.
FTE: 0
Exp: \$21,478

Engineering
FTE: 1
Exp: \$179,430

Information Systems
FTE: 3
Exp: \$329,510

Budget
FTE: 2
Exp: \$450,482

Municipal Court^{2,3}
FTE: 5
Exp: \$383,323

Library
FTE: 8
Exp: \$448,574

Utility Administration
FTE: 4
Exp: \$921,996

Finance
FTE: 4
Exp: \$337,635

Public Information
FTE: 2
Exp: \$124,725

Planning
FTE: 2
Exp: \$165,871

Code & Health
Compliance
FTE: 4
Exp: \$181,420

**Building &
Development**
FTE: 5
Exp: \$343,028

Human Resources
FTE: 3
Exp: \$282,344

City Secretary
FTE: 2
Exp: \$133,524

Parks & Recreation
FTE: 2
Exp: \$189,358

Maintenance
FTE: 15
Exp: \$656,360

Athletics
FTE: 4.5
Exp: \$356,224

Aquatics
FTE: 1
Exp: \$157,542

Special Events
FTE: 0
Exp: \$23,475

Golf Operations
FTE: 1.5
Exp: \$178,388

Golf Maintenance
FTE: 0
Exp: \$118,476

Tourism
FTE: 1.5
Exp: \$136,089

Public Works
FTE: 3
Exp: \$356,875

Solid Waste Admin.
FTE: 5
Exp: \$358,898

SW Residential
FTE: 6
Exp: \$444,558

SW Recycling
FTE: 3
Exp: \$171,817

SW Brush / Bulk
FTE: 3
Exp: \$187,939

SW Commercial
FTE: 3
Exp: \$217,753

SW Disposal
FTE: 6.5
Exp: \$1,614,891

KCCB
FTE: 0
Exp: \$23,145

Street
FTE: 5.5
Exp: \$599,758

Fleet Services
FTE: 5.5
Exp: \$285,899

Water Distribution
FTE: 12
Exp: \$1,438,126

Sewer Collection
FTE: 8
Exp: \$507,028

Wastewater Treatment
Maintenance and Lab
FTE: 1
Exp: \$118,609

South WWTP
FTE: 2
Exp: \$250,383

Northeast WWTP
FTE: 3
Exp: \$394,825

Northwest WWTP
FTE: 3
Exp: \$483,422

Compost
(Contract)
Exp: \$106,270

Drainage
FTE: 6.5
Exp: \$461,103

Mayor
City Manager

Frank Seffrood
Andrea M. Gardner

¹ Population Resolution 2017-08 (Feb 7, 2017)

² Contract cost for the Judge and Associate Judge are included in Municipal Court

³ Contract prosecutor services included in Municipal Court

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



Copperas Cove Elected Officials

Frank Seffrood
Mayor

George Duncan
Mayor Pro Tem

David Morris
Council Member

Jay Manning
Council Member

James Pierce Jr
Council Member

Kirby Lack
Council Member

Dan Yancey
Mayor Pro Tem

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
Assc. Municipal Judge

Vision Statement

The Vision of the City of Copperas Cove is to be the premiere family oriented community in the Fort Hood/Central Texas region.

Mission Statement

The City of Copperas Cove strives to be a community valuing opportunity and partnerships, promoting family values, a healthy environment, and enhancing the quality of life in a fiscally responsible manner.

Top Goals

- Conduct long range planning.
- Continue sustainability initiatives.
- Develop and maintain partnerships with local, regional, state and federal entities.
- To maintain, improve and expand City infrastructure in support of development, facilities and programs to include parks and recreation.
- 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.

FY 2018 Budget Schedule

- April 6, 2017
City Council Budget/ Planning Session.
- April 11, 2017
Budget Kickoff Meeting with City Departments.
- April 24, 2017
Revenue forecasts due.
- April 26-28, 2017
First Round Department Meetings with City Manager.
- May 12, 2017
Proposed Budgets for FY 2018 – FY 2020 due to Budget Department.
- May 16, 2017
Department New Expense Requests due to Budget Department.
- May 23-26, 2017
Second Round Department Meetings with City Manager.
- July 6, 2017
City Manager presents Proposed Budget to City Council.
- July 11, 13 & 18, 2017
City Council Workshops to discuss Proposed Budget.
- July 25, 2017
Chief Appraisers certify approved appraisal roll.
- July 27 & August 1, 2017
City Council Workshops to discuss Proposed Budget and Public Hearing on City Manager's Proposed Budget and recommended changes to the Proposed Budget.
- August 15, 2017
Approval of Fiscal Year 2018-2022 Capital Outlay Plan, Personnel Improvement Plan and Capital Outlay Plan
- September 5, 2017
Approval of Budget, City's Fee Schedule, and Tax Rate for Fiscal Year 2018
- October 1, 2017
Fiscal Year 2018 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 police 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).

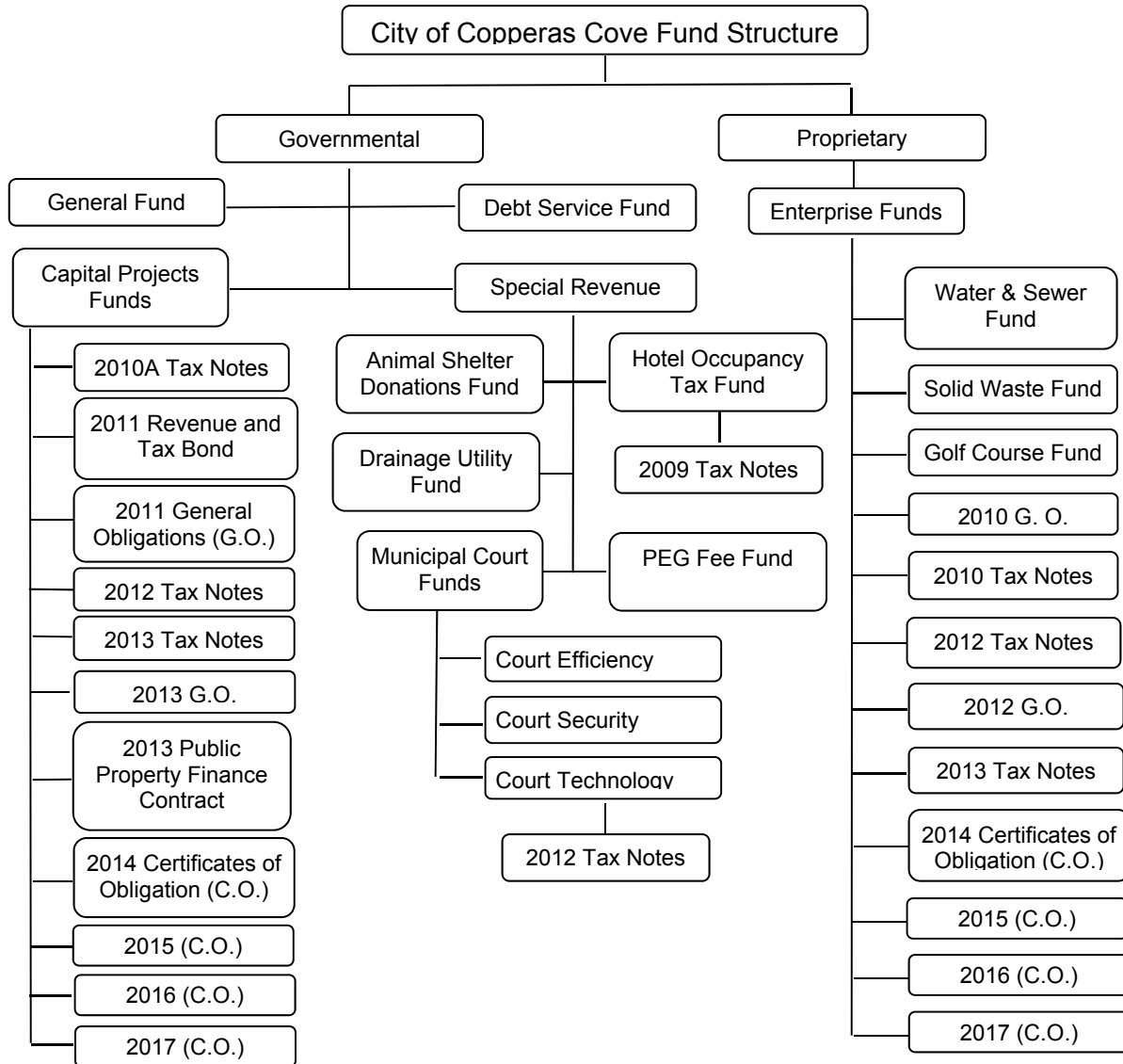


The City's proprietary funds include:

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 2017-2018 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 & City Council.</p> <p>Public Hearings on the Proposed Budget and Tax Rate are conducted.</p> <p>City Council adopts the FY 2017-2018 Budget.</p>
GOALS	<p>Provide meaningful instruction to staff that will result in justified requests.</p> <p>Staff is required to link together requests, goals & objectives and performance measures.</p>	<p>Provide revenue forecasts that will aid in determining the availability of funds for the next fiscal year.</p> <p>Provide revenue projections that are neither too conservative nor liberal.</p>	<p>Submission of fully justifiable requests that have a direct link to goals, objectives and performance measures.</p>	<p>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.</p>	<p>Adoption of a budget that is considered to be in the best interest of the City.</p>
DUE DATE	April 11, 2017	April 24, 2017	May 12, 2017	July 6, 2017	September 5, 2017





FY 2017-2018 WORKING BUDGET AND FINANCIAL PLANNING CALENDAR



DATE	Council Meeting	Required Activity	Legal Requirement Reference
January 9, 2017		Request Capital Outlay Plan updates from departments	
January 9, 2017		Request Personnel Improvement Plan updates from departments	
January 12, 2017		Request Capital Improvement Plan updates from departments	
January 13, 2017		Begin budget process with schedule emailed to Departments	
January 25, 2017		COP updates due from departments	
February 3, 2017		PIP updates due from departments	
February 7, 2017		COP Committee meeting	
February 13, 2017		COP Review Committee meeting	
February 27, 2017		PIP Committee meeting	
February 28, 2017	Council Retreat (9:00am)	City Council Retreat	
March 15, 2017		Request estimated 2017 Appraisal Roll	
March 24, 2017		PIP Review Committee meeting	
April 3, 2017		Budget documents emailed to City Departments	
April 6, 2017	Council Planning Session (9:00am)	City Council Budget Planning Session	
April 11, 2017		Budget Kickoff Meeting for City Departments	
April 11-12, 2017		Training for the Departments - budget input, budget forms, etc.	
April 13, 2017		Budget documents emailed to Non-City Organizations	
April 17, 2017		Budget Department will provide salary schedules to Human Resources for review prior to Department review	
April 19, 2017		Budget Department to provide salary schedules to Departments for review	
April 24, 2017		FY 2017 Revenue and Expenditure projections due to Budget Department	Local Government Code (LGC) Sec 102.004



FY 2017-2018 WORKING BUDGET AND FINANCIAL PLANNING CALENDAR



DATE	Council Meeting	Required Activity	Legal Requirement Reference
April 24, 2017		Revenue forecasts for FY 2018, 2019, & 2020 due to Budget Department	LGC Sec 102.004
April 24, 2017		Training for Non-City Organizations - budget forms, presentations, agreements etc.	
April 25, 2017		Departments approval of salary schedules is due to Budget Department	
April 26-28, 2017		Department Budget Meetings with City Manager to review revenue forecasts and expenditure projections	LGC Sec 102.004
May 3, 2017		Budget Department will finalize all Department salary budgets	
May 12, 2017		FY 2018, 2019, & 2020 Proposed budgets due to Budget Department	*LGC Sec 102.004
May 15, 2017		Budget requests from Non-City Organizations due to Budget Department	LGC Sec 102.004
May 15-19, 2017		Budget Department will complete initial review of proposed and second year budget submissions to make sure information is complete	
May 16, 2017		Department New Requests due to Budget Department	*LGC Sec 102.004
May 23-26, 2017		Budget Meetings with City Manager to discuss budget submissions including New Program Requests	*LGC Sec 102.004
May 29-31, 2017		City Manager and Budget Department work with Departments to balance the budget	
May 30-31, 2017		Budget Meetings with City Manager and Non-City Organizations (AM)	*LGC Sec 102.004
June 1-20, 2017		City Manager and Budget Department work with Departments to balance the budget	
June 23, 2017		Proposed Budget due to City Manager from Budget Department	
July 6, 2017		FY 2018 Proposed Budget filed with City Secretary	*City Charter Article VI, Sec 6.02 *LGC Sec 102.005
July 6, 2017	Council Workshop (5:00pm)	Presentation of FY 2018 Proposed Budget by City Manager	*City Charter Article VI, Sec 6.02 *LGC Sec 102.002-003
July 6, 2017	Council Meeting (6:00pm)	Set Public Hearing on Proposed Budget for August 8, 2017	*LGC Sec 102.006
July 6, 2017	Council Meeting (6:00pm)	EDC presentation of FY 2018 Proposed Budget	
July 11, 2017	Special Council Workshop (5:00pm)	Budget Workshop (Departmental Presentations) - Major Operating Funds (FY 2018 & FY 2019)	



FY 2017-2018 WORKING BUDGET AND FINANCIAL PLANNING CALENDAR



DATE	Council Meeting	Required Activity	Legal Requirement Reference
July 13, 2017	Special Council Workshop (5:00pm)	Budget Workshop (Departmental Presentations) - Major Operating Funds (FY 2018 & FY 2019) - If needed	
July 14, 2017		Publish Notice of Public Hearing on Proposed Budget (Information due to paper by 7/11/2017) (Include on Channel 10 and website)	*LGC Sec 102.0065
July 18, 2017	Council Workshop (5:00pm)	Budget Workshop (Departmental Presentations) - Major Operating Funds and Other Funds (FY 2018 & FY 2019); EDC Budget Workshop	
July 25, 2017		Chief Appraiser Certifies Approved Appraisal Roll	*Texas Tax Code Sec 26.01
July 27, 2017	Special Council Workshop (5:00pm)	Budget Workshop (Discuss Tax Rate); EDC Budget Workshop	*Texas Tax Code Sec 26.05
August 1, 2017	Special Council Meeting (5:00pm)	Take a record vote on tax rate and set date and location to adopt the tax rate on September 5, 2017 at the City Council Chambers	*Texas Tax Code Sec 26.05
August 1, 2017	Special Council Meeting (5:05pm)	Set Public Hearings on the Tax Increase for August 15, 2017 and August 22, 2017	*Texas Tax Code Sec 26.06
August 1, 2017	Special Council Meeting (5:10pm)	Public Hearing on Proposed Budget	*LGC Sec 102.006
August 1, 2017	Special Council Workshop (5:15pm)	Budget Workshop (Fee Schedule Changes)	
August 3, 2017	Special Council Workshop (5:00pm)	Budget Workshop (Outside Organization Presentations)	
August 4, 2017		Publication of "Notice of 2017 Tax Year Proposed Property Tax Rate" (Due to paper by 8/01/2017) (Include on Channel 10 and website)	*LGC Sec 140.010
August 15, 2017	Special Council Meeting (5:00pm)	First Public Hearing on Tax Increase	*Texas Tax Code Sec 26.06
August 15, 2017	Special Council Workshop (5:05pm)	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 15, 2017	Council Meeting (6:00pm)	Adoption of 2018-2022 CIP, COP, PIP	
August 22, 2017	Special Council Meeting (6:00pm)	Second Public Hearing on Tax Increase	*Texas Tax Code Sec 26.06
September 5, 2017	Council Meeting (6:00pm)	Adoption of FY 2018 Proposed Budget - Record Vote Required	*LGC Sec 102.007



FY 2017-2018 WORKING BUDGET AND FINANCIAL PLANNING CALENDAR



DATE	Council Meeting	Required Activity	Legal Requirement Reference
September 5, 2017	Council Meeting	Action on Amending the City's "Fee Schedule" Ordinance	
September 5, 2017	Council Meeting	Adoption of 2017-18 Tax Rate - Record Vote Required	*Texas Tax Code Sec 26.05
September 5, 2017	Council Meeting	Ratify the Vote Approving and Adopting the Budget and the Vote to Adopt the Tax Rate	*LGC Sec 102.007
September 5, 2017	Council Meeting	Adoption of EDC FY 2018 Proposed Budget	
September 5, 2017	Council Meeting	Approval of FY 2018-2020 Budget Plan	
		FY 2018 Approved Budget filed with City Secretary, Posting on Internet.	*LGC Sec 102.008

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	The budget must contain a complete financial statement of the municipality that shows: <ol style="list-style-type: none"> 1. the outstanding obligations of the municipality; 2. the cash on hand to the credit of each fund; 3. the funds received from all sources during the preceding year; 4. the funds available from all sources during the ensuing year; 5. the estimated revenue available to cover the proposed budget; and 6. the estimated tax rate required to cover the proposed budget.
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"> a. The budget officer shall file the proposed budget with the municipal clerk before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year. 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." 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.
102.006	Public Hearing on Proposed Budget	<ol style="list-style-type: none"> 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. b. The governing body shall set the hearing for a date occurring after the 15th day after the date the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy. 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

Local Government Code Section	Title	Statute
102.0065	Special Notice by Publication for Budget Hearing	<p>statement required to be included in the proposed budget under Section 102.005(b).</p> <ol style="list-style-type: none"> 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. 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. c. Notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing. 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).
102.007	Adoption of Budget	<ol style="list-style-type: none"> a. At the conclusion of the public hearing, the governing body of the municipality shall take action on the proposed budget. A vote to adopt the budget must be a record vote. 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. 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. d. An adopted budget must contain a cover page that includes: (1) one of the following statements in 18-point or larger type that accurately describes the adopted budget: (A) "This budget will raise more revenue from property taxes than last year's budget by an amount of (insert total dollar amount of increase), which is a (insert percentage increase) percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll)."; (B) "This budget will raise less revenue from property taxes than last year's budget by an amount of (insert total dollar amount of decrease), which is a (insert percentage decrease) percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll)."; or (C) "This budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll).";(2) the record vote of each member of the governing body by name voting on the adoption of the budget; 3) the municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, including: (A) the property tax rate; (B) the effective tax rate; (C) the effective maintenance and operations tax rate; (D) the rollback tax rate; and (E) the debt rate; and (4) the total amount of municipal debt obligations.

Local Government Code Section	Title	Statute
		e. In this section, "debt obligation" means an issued public security as defined by Section 1201.002, Government Code, secured by property taxes.
102.008	Approved Budget Filed with Municipal Clerk: Posting on Internet.	<p>a. On final approval of the budget by the governing body of the municipality, the governing body shall: 1. file the budget with municipal clerk; and 2. if the municipality maintains an Internet website, take action to ensure that: a. a copy of the budget, including the cover page, is posted on the website; and b. the record vote described by Section 102.007(d)(2) is posted on the website at least until the first anniversary of the date the budget is adopted.</p> <p>b. The governing body shall take action to ensure that the cover page of the budget is amended to include the property tax rates required by Section 102.007(d)(3) for the current fiscal year if the rates are not included on the cover page when the budget is filed with the municipal clerk. The governing body shall file an amended cover page with the municipal clerk and take action to ensure that the amended cover page is posted on the municipality's website.</p>

Local Law – City Charter Article VI

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)

Financial Policies

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. *Fund*. A separate fiscal and accounting entity used by governments to segregate resources related to specific activities.
 - b. *Fund balance*. The difference between fund assets and fund liabilities in a governmental or trust fund.
 - c. *Fund type*. One (1) of seven (7) categories into which all individual funds must be classified.
 - d. *Liquidity*. The ability to meet demands for payment on a timely basis.
 - e. *Net Assets*. *Difference between total assets and total liabilities. Used by FASB and GASB to describe equity accounts.*
 - f. *Net assets invested in capital assets, net of related debt*. *The portion of net assets of a governmental unit representing capital assets less accumulated depreciation less debt associated with the capital assets.*
 - g. *Restricted net assets*. *Assets of an enterprise fund that may not be used for normal operating purposes because of the requirements of regulatory authorities, provisions in bond indentures, or other legal agreements but that need not be accounted for in a separate fund.*
 - h. *Net assets unrestricted*. *Portion of the excess of total assets over total liabilities that may be utilized at the discretion of the governing body.*
 - i. *Non-spendable fund balance*. *Includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.*
 - j. *Restricted fund balance*. *Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.*
 - k. *Committed fund balance*. *Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Committed may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.*
 - l. *Assigned fund balance*. *Comprises amounts intended to be by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.*
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m. Unassigned fund balance. The residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

(Ord. No. 2011-50, § 1(Exh. A), 9-20-11)

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. 2011-50, § 1(Exh. A), 9-20-11)

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. 2011-50, § 1(Exh. A), 9-20-11)

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. 2011-50, § 1(Exh. A), 9-20-11)

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. 2011-50, § 1(Exh. A), 9-20-11)

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.

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.

Debt Management Policy

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

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- **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 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.

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- **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 2017-2018 BUDGET

Department	New Positions	Newly Authorized	FTE ¹	Salary	Benefits	Total
<u>GENERAL FUND</u>						
Engineering	City Engineer <i>Requested by City Council</i>	Y	1	\$ 99,840	\$ 26,054	\$ 125,894
Total General Fund			1	\$ 99,840	\$ 26,054	\$ 125,894

<u>WATER & SEWER FUND</u>						
Utility Administration	Utilities Supervisor	Y	1	\$ 31,092	\$ 11,333	\$ 42,425
Total Water & Sewer Fund			1	\$ 31,092	\$ 11,333	\$ 42,425

Department	Deleted Positions	FTE ¹	Salary	Benefits	Total
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None

Department	Reclassified Positions	Newly Authorized	FTE ¹	Salary	Benefits	Total
<u>GENERAL FUND</u>						
Police - Admin	Deputy Chief	Y	1	\$ 76,385	\$ 23,722	\$ 100,107
Police - Services	Patrol Officer	Y	-1	\$ (42,184)	\$ (15,082)	\$ (57,266)
Code and Health Compliance	Clerk	Y	0.5	\$ 13,231	\$ 9,172	\$ 22,403
Total General Fund			0.5	\$ 47,432	\$ 17,812	\$ 65,244

<u>WATER & SEWER FUND</u>						
Public Works Admin	Administrative Assistant	Y	-1	\$ (25,483)	\$ (10,164)	\$ (35,647)
Utility Administration	Meter Service Technician	Y	1	\$ 28,088	\$ 12,326	\$ 40,414
Total Water & Sewer Fund			0	\$ 2,605	\$ 2,162	\$ 4,767

Department	Unfunded Positions	Newly Authorized	FTE ¹	Salary	Benefits	Total
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All unfunded positions are located in the Appendix in the 2018-2020 Personnel Improvement Plan.

TOTAL ALL FUNDS	Net Cost/(Savings)	2.5	\$ 180,969	\$ 57,361	\$ 238,330
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Note: Benefits include FICA, Medicare, Retirement, and Employee Insurance. Part-time benefits include FICA Medicare.

¹FTE - Full-Time Equivalent

RECAP OF FUNDED NEW REQUESTS

FISCAL YEAR 2017-2018

FUND/DEPT-DIVISION	DESCRIPTION	COST
<u>GENERAL FUND</u>		
City Secretary	Overtime for additional meeting attendance	816
	Software for records retention	371
Human Resources	Job market study	20,000
	Defensive driving training	2,500
Police-Services	Market stabilization increase	217,974
	Position incentive changes	23,818
	Protective gear accessories	1,800
Fire-Admin	Laminator equipment	150
	Wifi Internet Service for Central Station	2,340
Fire-Operations	Market stabilization increase	146,355
	Position incentive changes	4,714
	Dining room chairs	1,000
	PPE gear rack covers	4,020
	PPE drying cabinet, air compressor, survivor lights	11,490
	Bay striping at Station 2	658
	Large capacity washer	8,900
Fire-Training	Citizens Fire Academy program	2,370
Fire-Prevention	Interview room equipment	2,500
Fire-Emergency Management	Amateur radio antennas	12,500
Library	Senior Center programs	2,500
	Collections service	240
Street	Emulsion pump and nozzle	1,800
	Printer	150
Fleet	Oil filter crusher	1,300
GENERAL FUND TOTAL		<u>\$ 470,266</u>
 <u>WATER AND SEWER FUND</u>		
Public Works Admin	Conference room computer and phone	\$ 3,000
	Public Works building improvements	5,000
Utility Administration	Supervisor of Utility Administration	42,425
Sewer Collection	Trash pump, weed eaters, lawn mower	3,100
	Remote wireless auto dialers for lift stations	10,000
WATER AND SEWER FUND TOTAL		<u>\$ 63,525</u>

RECAP OF FUNDED NEW REQUESTS

FISCAL YEAR 2017-2018

FUND/DEPT-DIVISION	DESCRIPTION	COST
<u>SOLID WASTE FUND</u>		
Recycling	State of Texas Alliance for Recycling program	\$ 1,500
KCCB	Office storage cabinet	\$ 200
	Still camera to document events and standards	\$ 225
	SOLID WASTE FUND TOTAL	\$ 1,925
<u>DRAINAGE FUND</u>		
Drainage	Backhoe bucket attachment and brush cutter	\$ 7,200
	DRAINAGE FUND TOTAL	\$ 7,200
	TOTAL PROPOSED NEW REQUESTS IN CITY OPERATING FUNDS	\$ 542,916

<u>RECAP OF NEW REQUESTS IN CITY OPERATING FUNDS:</u>	
GENERAL FUND TOTAL	\$ 470,266
WATER AND SEWER FUND TOTAL	\$ 63,525
SOLID WASTE FUND TOTAL	\$ 1,925
DRAINAGE FUND TOTAL	\$ 7,200
TOTAL ALL OPERATING FUNDS	\$ 542,916

RECAP OF UNFUNDED UNMET NEEDS REQUESTED BY CITY DEPARTMENTS

FISCAL YEAR 2017-2018

FUND/DEPT-DIVISION	DESCRIPTION	COST
<u>GENERAL FUND</u>		
Police-Services	Gas Masks & Canisters	5,000
Fire-Administration	Cancer screening tests	960
Fire-Operations	Office chairs for Station 2	400
	Recliners for Central Station and Station 3	6,000
Fire-Training	Dining Table for Central Station	2,000
	MIMES Program	3,371
GENERAL FUND TOTAL		\$ 17,731
TOTAL UNFUNDED REQUESTS IN CITY OPERATING FUNDS		\$ 17,731

<u>RECAP OF UNFUNDED UNMET NEEDS IN CITY OPERATING FUNDS:</u>		
	GENERAL FUND TOTAL	\$ 17,731
	TOTAL ALL OPERATING FUNDS	\$ 17,731

RECAP OF NEW REQUESTS AND CAPITAL OUTLAY PLAN REQUESTS PROPOSED IN THE 2018 DEBT ISSUE

FISCAL YEAR 2017-2018

FUND/DEPT-DIVISION	DESCRIPTION	COST
<u>TAX SUPPORTED</u>		
Police	Patrol car (3)	\$ 123,000
Police	Unmarked car (2)	44,000
Police	CID van	50,000
Police	Other equipment	12,000
Fire	Ambulance	105,000
Fire	Radios	232,000
Fire	Personal protective equipment	35,000
Street	Light duty truck	30,000
Street	Light equipment (2)	65,500
Street	South FM 116 Sidewalk (Cat7-State)	202,861
Street	Pecan Cove Drive Reconstruction	1,477,156
Street	South FM 1113 Sidewalk - Phase II	61,855
Library	HVAC equipment (3)	15,000
Information Systems	Email servers (3)	45,000
Municipal Court	Ticket writers	20,300
Parks	Small engine equipment (5)	50,500
Parks	Small tractor	22,000
Parks	Park improvement program (year 2 of 5)	378,029
City Council	Laptops (8)	5,600
Emergency Management	Laptops (12)	14,400
Non-Departmental	Passenger van	61,795
Animal Control	New Animal Kennel	75,000
TAX SUPPORTED TOTAL		\$ 3,125,996
<u>WATER & SEWER FUND</u>		
Water Distribution	Light duty truck	\$ 50,000
Water Distribution	Small tractor	20,000
Water Distribution	Electronic equipment-SCADA	15,000
Water Distribution	Killeen/Cove 20" Transmission Line Relocation	2,000,000
Water Distribution	Mickan Mountain Elevated Storage Tank	1,712,000
Sewer	Camera van	100,000
Wastewater-Northeast	Light duty truck	40,000
Wastewater-Northeast	NE WWTP - UV Disinfection System	771,100
Wastewater-Northwest	Light duty truck	20,000
Wastewater-South	South WWTP - Oxidation Ditch Rehab	600,000
Wastewater-South	South WWTP - Blower Rehab	150,000
WATER & SEWER FUND TOTAL		\$ 5,478,100
<u>SOLID WASTE FUND</u>		
Administration	Light duty truck	\$ 25,000
Residential	Garbage truck	303,000
Commercial	Garbage truck	285,000
Recycling	Light duty truck	25,000
SOLID WASTE FUND TOTAL		\$ 638,000

RECAP OF NEW REQUESTS AND CAPITAL OUTLAY PLAN REQUESTS PROPOSED IN THE 2018 DEBT ISSUE

FISCAL YEAR 2017-2018

FUND/DEPT-DIVISION	DESCRIPTION	COST
<u>GOLF COURSE FUND</u>		
Operations	Equipment - Light	\$ 5,000
Maintenance	Small engine equipment (3)	63,800
Maintenance	Other equipment	13,000
Maintenance	Golf Cart Path Improvements	178,250
GOLF COURSE FUND TOTAL		<u>\$ 260,050</u>
<u>COURT TECHNOLOGY FUND</u>		
Municipal Court	Other electronics	\$ 15,200
COURT TECHNOLOGY FUND TOTAL		<u>\$ 15,200</u>
BOND ISSUES COSTS		\$ 192,304
TOTAL PROPOSED 2018 DEBT ISSUE		<u><u>\$ 9,709,650</u></u>

RECAP OF NEW REQUESTS AND CAPITAL OUTLAY PLAN REQUESTS PROPOSED IN THE 2018 DEBT ISSUE:	
TAX SUPPORTED TOTAL	\$ 3,125,996
WATER & SEWER FUND TOTAL	\$ 5,478,100
SOLID WASTE FUND TOTAL	\$ 638,000
GOLF COURSE FUND TOTAL	\$ 260,050
COURT TECHNOLOGY FUND TOTAL	\$ 15,200
BOND ISSUES COSTS	\$ 192,304
TOTAL PROPOSED 2018 DEBT ISSUE	<u><u>\$ 9,709,650</u></u>

* Debt issue will require future governing body action planned to occur after April 2018 prior to funding of requests.

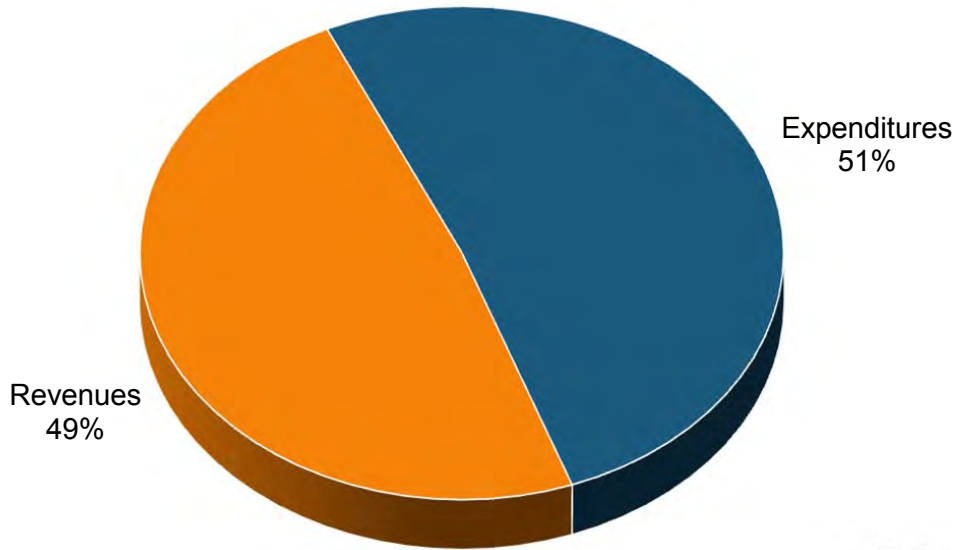
**CITY OF COPPERAS COVE, TEXAS
PROPOSED BUDGET SUMMARY FOR ALL FUNDS
FISCAL YEAR 2017-2018**

Fund	Estimated Beginning Balance	Revenues	Total Resources Available	Total Operating Expenses/ Expenditures	Total Other Expenses/ Expenditures	Estimated Ending Balance
Operating Funds						
General Fund	\$ 5,443,016	\$ 15,663,628	\$ 21,106,644	\$ 16,202,175	\$ 418,970	\$ 4,485,499
Water & Sewer Fund	1,707,138	11,803,797	13,510,935	8,066,845	4,568,335	\$ 875,755
Solid Waste Fund	3,224,180	4,130,930	7,355,110	3,632,447	441,327	\$ 3,281,336
Golf Course Fund	(1,438,824)	325,052	(1,113,772)	296,864	34,911	\$ (1,445,547)
Total Operating Funds	\$ 8,935,510	\$ 31,923,407	\$ 40,858,917	\$ 28,198,331	\$ 5,463,543	\$ 7,197,043
Other Funds*						
Drainage Utility Fund	\$ 1,912,523	\$ 952,800	\$ 2,865,323	\$ 546,481	\$ 142,869	\$ 2,175,973
Interest & Sinking Fund	210,142	3,919,261	4,129,403	4,129,400	-	\$ 3
Hotel Occupancy Tax Fund	38,861	163,371	202,232	196,854	-	5,378
Animal Shelter Fund	(2)	-	(2)	-	-	\$ (2)
PEG Fee Fund	171,182	58,823	230,005	42,281	16,442	\$ 171,282
Municipal Court Efficiency Fund	10,497	1,421	11,918	4,490	-	\$ 7,428
Municipal Court Technology Fund	4,694	11,229	15,923	14,396	-	\$ 1,527
Municipal Court Security Fund	(2,438)	10,150	7,712	2,860	-	\$ 4,852
Miscellaneous Other Funds	117,236	187,770	305,006	190,158	-	\$ 114,848
Total Other Funds	\$ 2,462,695	\$ 5,304,825	\$ 7,767,520	\$ 5,126,920	\$ 159,311	\$ 2,481,289
Capital Projects Funds*						
2010 Ltd. Tax Notes (All Funds)	\$ 302,268	\$ 333	\$ 302,601	\$ 270,529	-	\$ 32,072
2010A Ltd. Tax Notes (All Funds)	10,158	15	10,173	-	-	10,173
2011 Contr. Rev. & LTN (Tax Suptd)	46,007	64	46,071	-	-	46,071
2011 G.O (Tax Suptd)	5,439	8	5,447	-	-	5,447
2012 Ltd. Tax Notes (All Funds)	67,471	98	67,569	196	-	67,373
2012 G.O. (W&S)	922,444	1,351	923,795	371,944	-	551,851
2013 Tax Notes (All Funds)	407,782	182	407,964	14,694	-	393,270
2013 G.O. (Tax Supported)	4,055	298	4,353	-	-	4,353
2014 Cert. of Oblig. (All Funds)	2,511,001	2,930	2,513,931	630,468	-	1,883,463
2015 Cert. of Oblig. (All Funds)	5,621,526	8,472	5,629,998	93,026	-	5,536,972
2016 Cert. of Oblig. (All Funds)	6,658,256	6,880	6,665,136	4,011,149	-	2,653,987
Total Capital Projects Funds	\$ 16,556,407	\$ 20,631	\$ 16,577,038	\$ 5,392,006	\$ -	\$ 11,185,032
Total Funds	\$ 27,954,612	\$ 37,248,863	\$ 65,203,475	\$ 38,717,257	\$ 5,622,854	\$ 20,863,364

* Ideal fund balances do not apply.

**CITY OF COPPERAS COVE, TEXAS
SUMMARY FOR ALL FUNDS
FISCAL YEAR 2017-18 PROPOSED BUDGET**

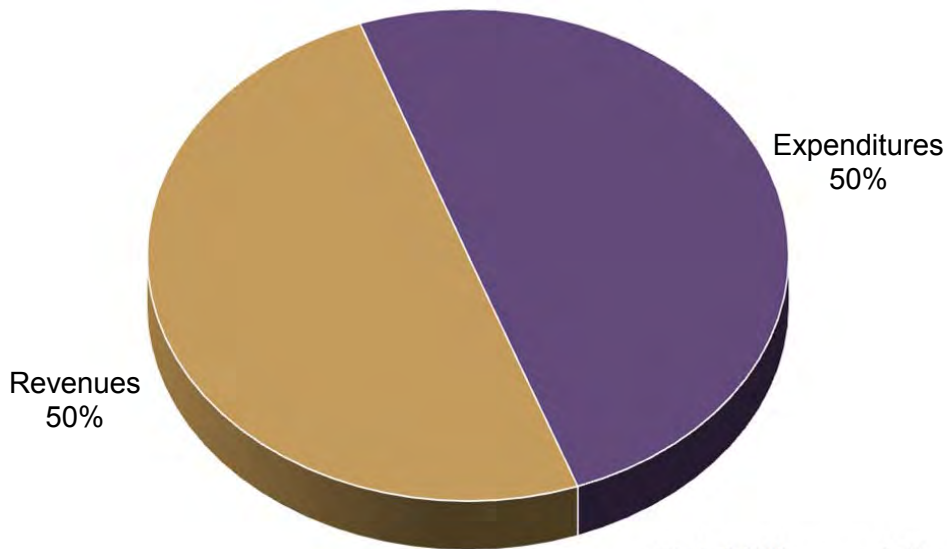
Operating Funds



Total Operating Funds:

Revenues	\$ 31,923,407
Expenditures	\$ 33,661,874

Other and Capital Project Funds



Total Other and Capital Project Funds:

Revenues	\$ 5,304,825
Expenditures	\$ 5,286,231

City of Copperas Cove, Texas
Combined Schedule of Revenues, Expenditures and
Changes in Fund Balance-All Fund Types

Fiscal Year 2017-2018

(With Comparative Totals for the Years Ended September 30, 2016 and 2017)

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Water & Sewer</u>
REVENUES				
Taxes	\$ 11,182,643	\$ 163,331	\$ 3,785,911	\$ -
Permits & Licenses	236,605	-	-	-
Charges for Services	1,417,763	948,000	-	11,483,467
Fines	562,551	-	-	-
Fees	-	-	-	240,000
Miscellaneous	740,975	274,233	133,350	59,530
Total Revenues	<u>14,140,537</u>	<u>1,385,564</u>	<u>3,919,261</u>	<u>11,782,997</u>
EXPENDITURES				
Current:				
Public Safety	10,259,182	187,552	-	-
City Administration	2,058,758	-	-	-
Public Works	955,657	461,103	-	4,577,534
Parks and Recreation Services	1,801,833	72,277	-	-
Development Services	690,319	-	-	-
Non-Departmental	855,396	203,274	17,000	2,549,561
Debt service:				
Principal retirement	-	114,080	2,886,340	3,218,580
Interest and fiscal charges	-	3,185	1,226,060	1,349,755
Bond issuance Costs	-	-	-	-
Total Expenditures	<u>16,621,145</u>	<u>1,041,471</u>	<u>4,129,400</u>	<u>11,695,430</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<u>(2,480,608)</u>	<u>344,093</u>	<u>(210,139)</u>	<u>87,567</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,523,091	-	-	20,800
Operating transfers (out)	-	(115,360)	-	(939,750)
Proceeds from bond issue	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,523,091</u>	<u>(115,360)</u>	<u>-</u>	<u>(918,950)</u>
EXCESS (DEFICIENCY) OF REVENUES FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES				
	(957,517)	228,733	(210,139)	(831,383)
FUND BALANCES BEGINNING OF YEAR				
	<u>4,999,468</u>	<u>978,548</u>	<u>508,646</u>	<u>2,814,427</u>
FUND BALANCES END OF YEAR				
	<u>\$ 4,041,951</u>	<u>\$ 1,207,281</u>	<u>\$ 298,507</u>	<u>\$ 1,983,044</u>

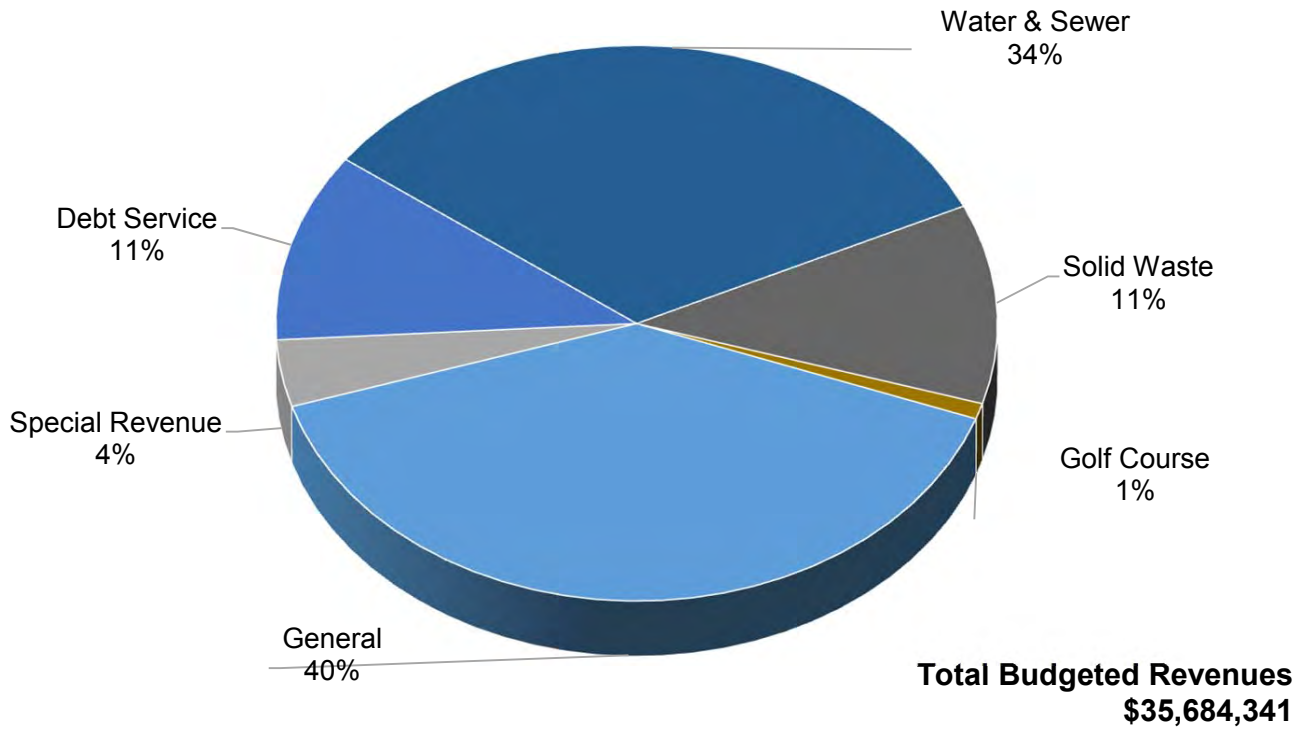
City of Copperas Cove, Texas
Combined Schedule of Revenues, Expenditures and
Changes in Fund Balance-All Fund Types
Fiscal Year 2017-2018

(With Comparative Totals for the Years Ended September 30, 2016 and 2017)

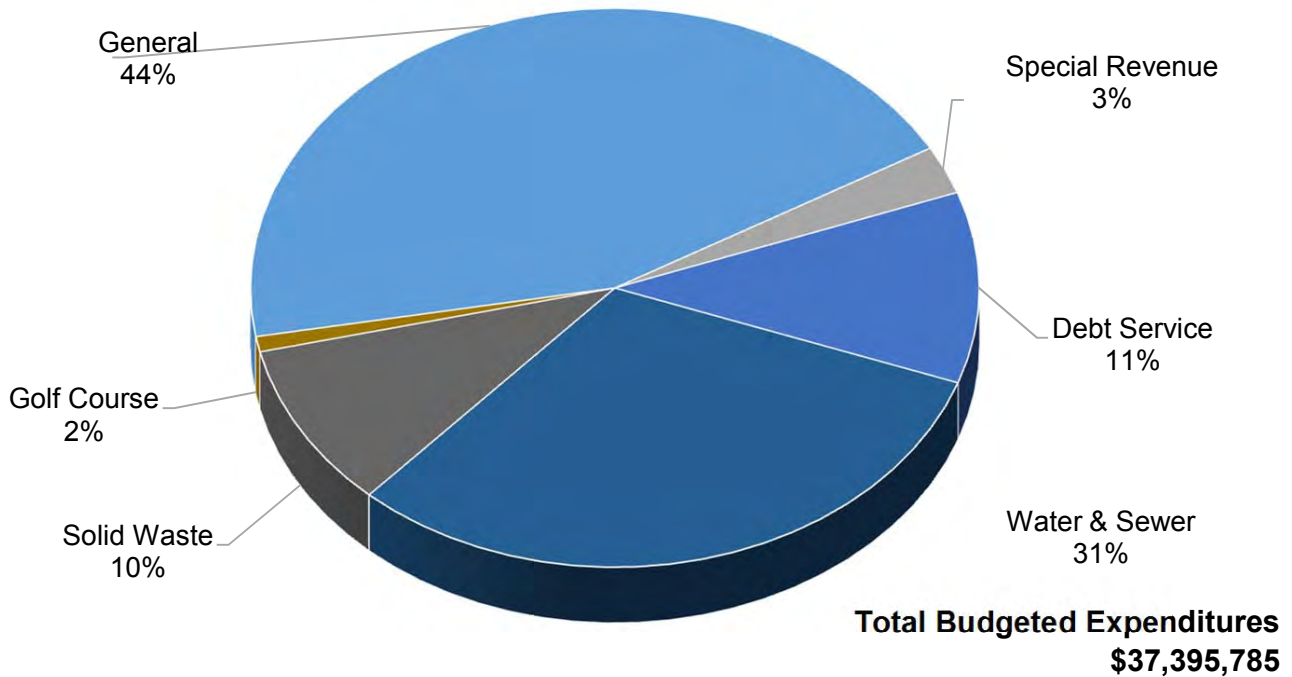
	<u>Solid Waste</u>	<u>Golf Course</u>	<u>Total Proposed Budget</u>	<u>Projected Budget 2016-2017</u>	<u>Actual 2015-2016</u>
REVENUES					
Taxes	\$ -	\$ -	\$ 15,131,885	\$ 14,781,035	\$ 14,435,650
Permits & Licenses	-	-	\$ 236,605	\$ 247,215	\$ 253,834
Charges for Services	4,025,870	325,052	\$ 18,200,152	\$ 18,072,477	\$ 16,936,876
Fines	-	-	\$ 562,551	\$ 559,279	\$ 507,682
Fees	96,000	-	\$ 336,000	\$ 46,482	\$ 501,992
Miscellaneous	9,060	-	\$ 1,217,148	\$ 1,204,152	1,338,288
Total Revenues	<u>4,130,930</u>	<u>325,052</u>	<u>35,684,341</u>	<u>34,910,640</u>	<u>33,974,322</u>
EXPENDITURES					
Current:					
Public Safety	-	-	10,446,734	9,715,533	9,165,220
City Administration	-	-	2,058,758	1,942,496	1,900,896
Public Works	3,019,001	-	9,013,295	7,339,898	6,573,101
Parks and Recreation Services	-	296,864	2,170,974	2,310,328	2,220,195
Development Services	-	-	690,319	869,675	638,977
Non-Departmental	116,236	-	3,741,467	8,980,419	4,506,456
Debt service:					
Principal retirement	385,000	25,000	6,629,000	5,835,755	6,015,000
Interest and fiscal charges	56,327	9,911	2,645,238	2,443,444	2,228,324
Bond issuance Costs	-	-	-	-	-
Total Expenditures	<u>3,576,564</u>	<u>331,775</u>	<u>37,395,785</u>	<u>39,437,548</u>	<u>33,248,169</u>
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	<u>554,366</u>	<u>(6,723)</u>	<u>(1,711,444)</u>	<u>(4,526,908)</u>	<u>726,153</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	1,543,891	\$ 1,552,320	\$ 1,495,250
Operating transfers (out)	(497,210)	-	(1,552,320)	(1,552,320)	(1,495,250)
Proceeds from bond issue	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(497,210)</u>	<u>-</u>	<u>(8,429)</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES					
FINANCING SOURCES OVER EXPENDITURES					
AND OTHER FINANCING USES	57,156	(6,723)	(1,719,873)	(4,526,908)	726,153
FUND BALANCES BEGINNING OF YEAR	<u>2,520,407</u>	<u>(1,441,158)</u>	<u>10,380,338</u>	<u>12,374,581</u>	<u>23,559,979</u>
FUND BALANCES END OF YEAR	<u>\$ 2,577,563</u>	<u>\$ (1,447,881)</u>	<u>\$ 8,660,465</u>	<u>\$ 7,847,673</u>	<u>\$ 24,286,132</u>

**City of Copperas Cove, Texas
 FY 2018 Proposed Budget
 Combined Schedule of Revenues, Expenditures and
 Changes in Fund Balance**

Total Budgeted Revenues



Total Budgeted Expenditures/Expenses





City of Copperas Cove, Texas
Consolidated Schedule of Receipts of all Funds by Source
Fiscal Year 2017-2018

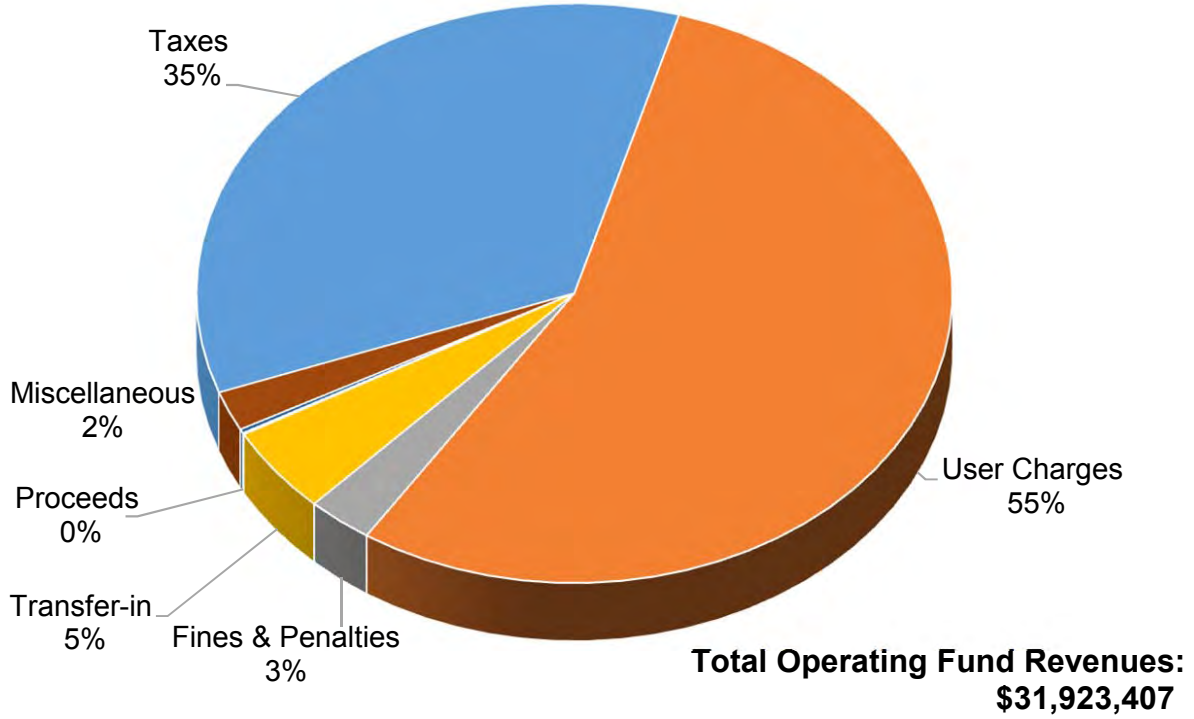
Fund	Taxes	User Charges	Fines & Penalties	Transfer-in
Operating Funds				
General Fund	\$ 11,182,643	\$ 1,654,368	\$ 562,551	\$ 1,523,091
Water & Sewer Fund	-	11,483,467	240,000	20,800
Solid Waste Fund	-	4,025,870	96,000	-
Golf Course Fund	-	325,052	-	-
Total Operating Funds	\$ 11,182,643	\$ 17,488,757	\$ 898,551	\$ 1,543,891
Other Funds				
Drainage Utility Fund	\$ -	\$ 948,000	\$ -	\$ -
Interest & Sinking Fund	3,785,911	-	-	-
Library Gifts & Mem. Fund	-	-	-	-
Hotel Occupancy Tax Fund	163,331	-	-	-
Animal Shelter Fund	-	-	-	-
PEG Fee Fund	-	-	-	-
Municipal Court Efficiency Fun	-	-	-	-
Municipal Court Technology Fu	-	-	-	-
Municipal Court Security Fund	-	-	-	-
Miscellaneous Other Funds	-	-	-	-
Total Other Funds	\$ 3,949,242	\$ 948,000	\$ -	\$ -
Total Funds	\$ 15,131,885	\$ 18,436,757	\$ 898,551	\$ 1,543,891

City of Copperas Cove, Texas
Consolidated Schedule of Receipts of all Funds by Source
Fiscal Year 2017-2018

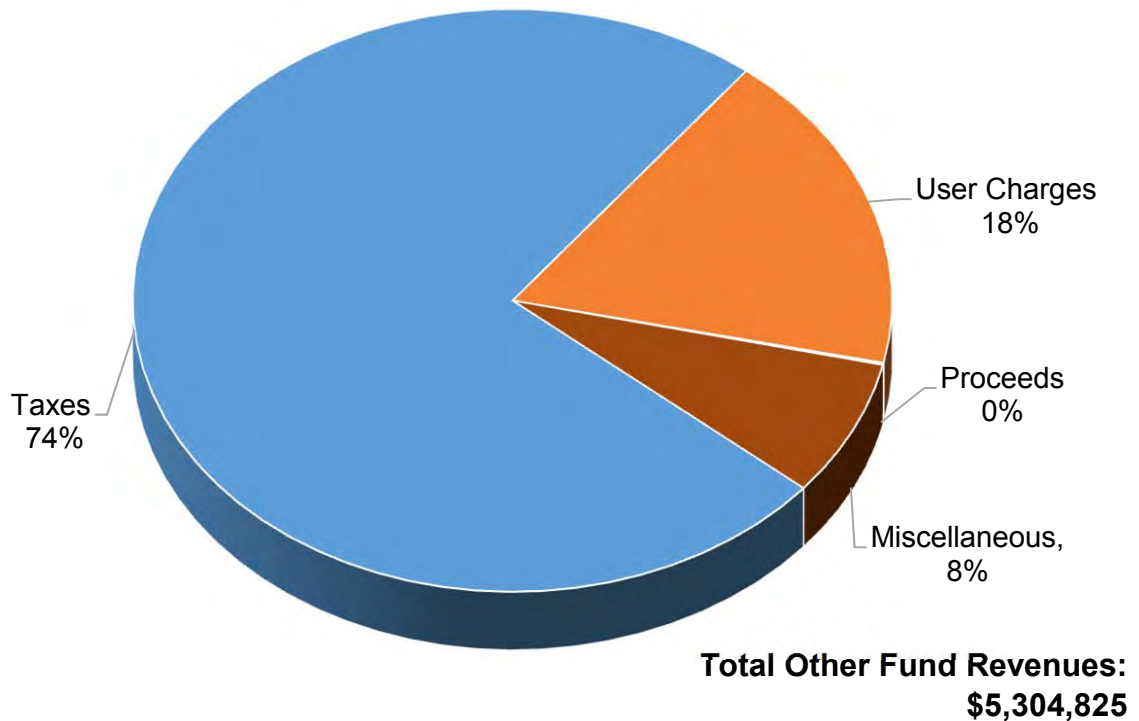
Fund	Interest Revenue	Proceeds	Miscellaneous	Total
Operating Funds				
General Fund	\$ 17,015	\$ 37,000	\$ 686,960	\$ 15,663,628
Water & Sewer Fund	\$ 7,800	\$ 30,000	21,730	11,803,797
Solid Waste Fund	\$ 3,060	\$ 6,000	-	4,130,930
Golf Course Fund	\$ -	\$ -	-	325,052
Total Operating Funds	\$ 27,875	\$ 73,000	\$ 708,690	\$ 31,923,407
Other Funds				
Drainage Utility Fund	\$ 3,800	\$ 1,000	-	\$ 952,800
Interest & Sinking Fund	1,200	-	132,150	3,919,261
Library Gifts & Mem. Fund	-	-	-	-
Hotel Occupancy Tax Fund	40	-	-	163,371
Animal Shelter Fund	-	-	-	-
PEG Fee Fund	100	-	58,723	58,823
Municipal Court Efficiency Fun	7	-	1,414	1,421
Municipal Court Technology Fu	8	-	11,221	11,229
Municipal Court Security Fund	27	-	10,123	10,150
Miscellaneous Other Funds	-	-	187,770	187,770
Total Other Funds	\$ 5,182	\$ 1,000	\$ 401,401	\$ 5,304,825
Total Funds	\$ 33,057	\$ 74,000	\$ 1,110,091	\$ 37,228,232

**City of Copperas Cove, Texas
Consolidated Schedule of Receipts of
all Funds by Source
Fiscal Year 2017-2018**

Total Operating Funds



Total Other Funds





City of Copperas Cove, Texas
Consolidated Schedule of Expenditures/
Expenses of all Funds by Object Class
Fiscal Year 2017-2018

Fund	Personnel Costs	Supplies & Materials	Maintenance & Repair	Contractual Services
Operating Funds				
General Fund	\$ 12,967,495	\$ 634,464	\$ 556,179	\$ 1,593,927
Water & Sewer Fund	1,799,278	237,354	349,955	2,087,437
Solid Waste Fund	1,167,565	259,627	177,696	87,679
Golf Course Fund	60,584	63,333	61,752	79,011
Total Operating Funds	\$ 15,994,922	\$ 1,194,778	\$ 1,145,582	\$ 3,848,054
Other Funds				
Drainage Utility Fund	\$ 299,570	\$ 33,877	\$ 22,459	\$ 75,065
Interest & Sinking Fund	-	-	-	17,000
Hotel Occupancy Tax Fund	57,824	1,890	-	13,600
Animal Shelter Fund	-	-	-	-
PEG Fees Fund	-	-	-	42,281
Municipal Court Efficiency Fund	-	1,190	-	3,300
Municipal Court Technology Fund	-	-	-	-
Municipal Court Security Fund	-	-	2,860	-
Miscellaneous Other Funds	35,000	30,368	1,000	10,750
Total Other Funds	\$ 392,394	\$ 67,325	\$ 26,319	\$ 161,996
Total Funds	\$ 16,387,316	\$ 1,262,103	\$ 1,171,901	\$ 4,010,050

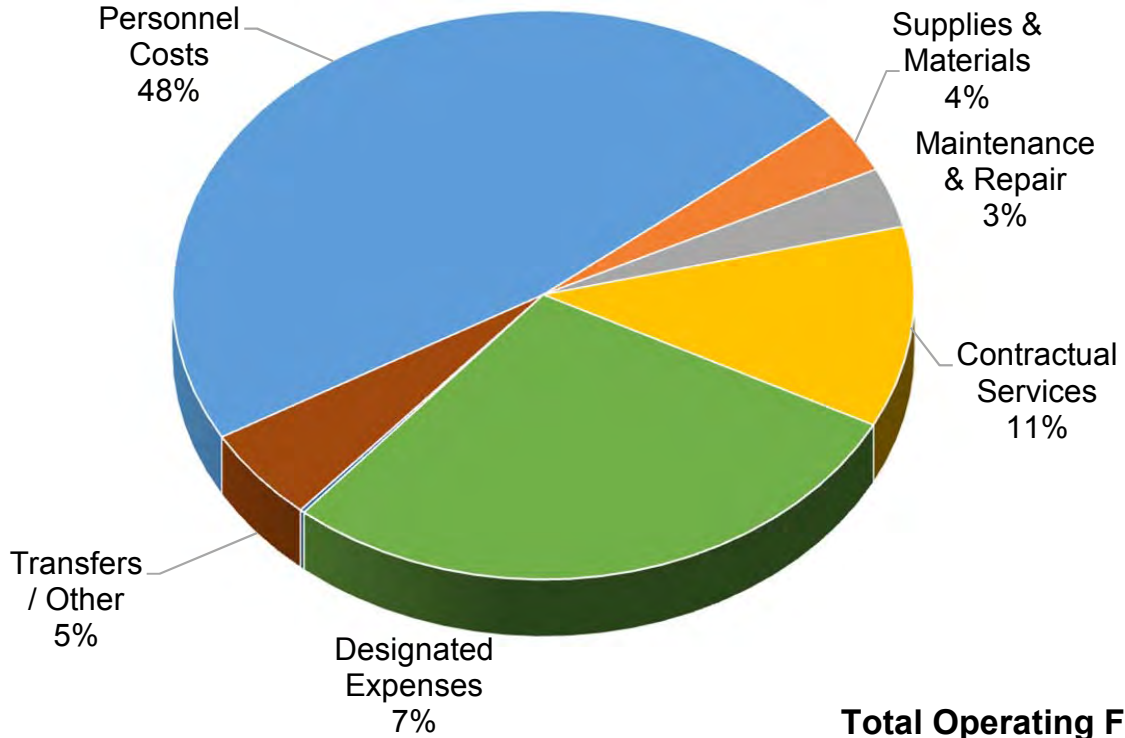
City of Copperas Cove, Texas
Consolidated Schedule of Expenditures/
Expenses of all Funds by Object Class
Fiscal Year 2017-2018

	Designated Expenses ^(a)	Capital Outlay & Improvements	Transfers / Other	Total
Operating Funds				
General Fund	\$ 450,110	\$ 64,970	\$ 354,000	16,621,145
Water & Sewer Fund	7,221,406	-	939,750	12,635,180
Solid Waste Fund	1,883,997	-	497,210	4,073,774
Golf Course Fund	67,095	-	-	331,775
Total Operating Funds	\$ 9,622,608	\$ 64,970	\$ 1,790,960	33,661,874
Other Funds				
Drainage Utility Fund	\$ 103,019	\$ 40,000	\$ 115,360	689,350
Interest & Sinking Fund	4,112,400	-	-	4,129,400
Hotel Occupancy Tax Fund	123,540	-	-	196,854
Animal Shelter Fund	-	-	-	-
PEG Fees Fund	-	16,442	-	58,723
Municipal Court Efficiency Fund	-	-	-	4,490
Municipal Court Technology Fund	14,396	-	-	14,396
Municipal Court Security Fund	-	-	-	2,860
Miscellaneous Other Funds	13,040	100,000	-	190,158
Total Other Funds	\$ 4,366,395	\$ 156,442	\$ 115,360	5,286,231
Total Funds	\$ 13,989,003	\$ 221,412	\$ 1,906,320	38,948,105

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

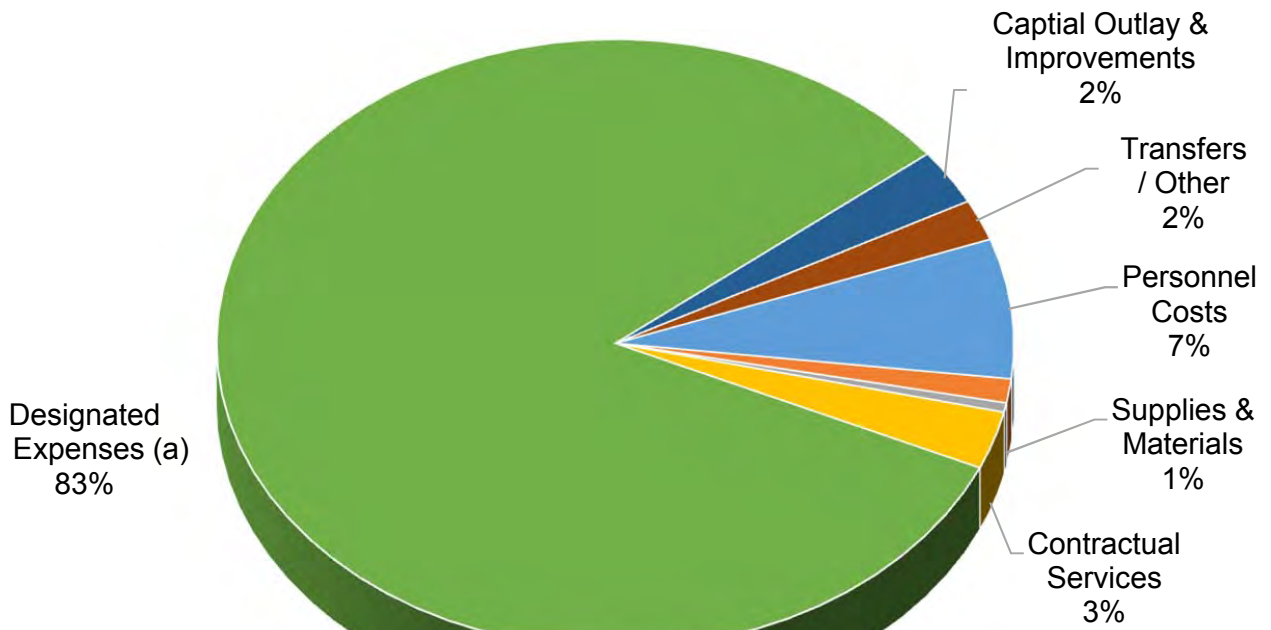
**City of Copperas Cove, Texas
Consolidated Schedule of Expenditures/
Expenses of all Funds by Object Class
Fiscal Year 2017-2018**

Total Operating Funds



**Total Operating Funds
\$33,661,874**

Total Other Funds



**Total Other Funds
\$5,286,231**

City of Copperas Cove, Texas
FY 2017-2018 Ad Valorem Taxes Analysis
Estimated Revenue and Proposed Distribution of Collections

Certified Property Values

Freeze Adjusted Taxable Assessec	\$1,189,528,960
Proposed Tax Rate of \$100 Valuation	<u>0.797908</u>
Non-Freeze Tax Levy	9,491,347
Freeze Tax Levy	<u>824,650</u>
Total Tax Levy	10,315,997
Estimated Percent of Collections	<u>99.0%</u>
Estimated Funds from Tax Levy	\$10,212,837

Proposed Distribution of All Tax Collections

	% of Total	Tax Rate	Collections
General Fund (Maintenance & Op)	63.06%	0.503188	6,455,926
Interest & Sinking	<u>36.94%</u>	<u>0.294720</u>	<u>3,756,911</u>
Total	<u>100.00%</u>	<u>0.797908</u>	<u>10,212,837</u>

Comparison of Previous Years Tax Rates

	Fiscal Years				
	2013-14	2014-15	2015-16	2016-17	2017-18
General Fund	0.522900	0.504201	0.478759	0.549218	0.503188
Interest & Sinking	<u>0.254500</u>	<u>0.285799</u>	<u>0.319149</u>	<u>0.248690</u>	<u>0.294720</u>
Total	<u>0.777400</u>	<u>0.790000</u>	<u>0.797908</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	\$1,184,912,086	2.59%	\$0	0.00%
2017	\$1,189,528,960	0.39%	\$0	0.00%

ORDINANCE NO. 2017-__

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, 2017 AND ENDING ON SEPTEMBER 30, 2018; 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 REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$98,741, WHICH IS A 0.98 PERCENT INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$203,587.

WHEREAS, a budget for operating the municipal government of City of Copperas Cove for the fiscal year October 1, 2017, to September 30, 2018, 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, 2017, to September 30, 2018, as identified in "Exhibit A" of this ordinance, 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 2017-2018 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 5th day of September, 2017, 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:

Lucy Aldrich, City Secretary

APPROVED AS TO FORM:

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

ORDINANCE NO. 2017-__

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 2017 TAX YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF COPPERAS COVE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING ON SEPTEMBER 30, 2018; 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 as required by Section 140.010 of the Texas Local Government Code, 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 5, 2017; and

WHEREAS, the City Council has complied with all applicable requirements of the Texas Property Tax Code and Local Government Code prior to the setting of the tax rate for said City for 2017.

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 2017 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 2017 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) 50.3188 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:

29.4720 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 _____% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND

OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY _____ DOLLARS AND _____ CENTS (\$_____).

SECTION 4

THE TAX RATE FOR INTEREST AND SINKING WILL BE LOWERED BY _____% AND WILL LOWER TAXES FOR INTEREST AND SINKING ON A \$100,000 HOME BY APPROXIMATELY _____ DOLLARS AND _____ CENTS (\$_____).

SECTION 5.

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 6.

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 7.

That monies collected pursuant to this Ordinance shall be expended as set forth in the City of Copperas Cove Annual Budget for FY 2017-2018.

SECTION 8.

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

SECTION 9.

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 5th day of September 2017, 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:

Lucy Aldrich, City Secretary

APPROVED AS TO FORM:

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

General Fund



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 2018 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 Operations, and Drainage operations. The General Fund is comprised of six 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, City Secretary, City Attorney, Public Information, Finance, Budget, 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.

REVENUES	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Proposed
Property Taxes	6,350,017	6,273,543	5,975,302	6,972,601	6,521,676
Sales Taxes	2,771,359	2,848,964	2,842,678	2,932,628	3,093,092
Franchise Fees	1,303,093	1,317,032	1,258,920	1,310,928	1,331,875
Other Taxes	232,801	236,376	219,309	240,247	236,000
Licenses & Permits	232,899	261,116	253,834	247,215	236,605
Charges for Services	1,189,806	1,215,017	1,429,824	1,426,524	1,417,763
Fines & Forfeitures	567,553	545,032	507,682	559,279	562,551
Miscellaneous	378,165	444,291	777,018	567,076	740,975
Transfers/Other	1,358,000	1,404,000	1,475,000	1,531,820	1,523,091
TOTAL	14,383,693	14,545,371	14,739,567	15,788,318	15,663,628
EXPENDITURES					
Salaries & Benefits	11,231,074	11,079,721	11,505,027	12,130,174	12,967,495
Supplies & Materials	660,676	514,265	525,577	645,379	634,464
Maintenance & Repair	422,155	417,833	446,960	592,898	556,179
Contractual Services	1,575,987	1,377,730	1,451,331	1,788,881	1,593,927
Designated Expenses	737,933	377,053	384,433	541,805	450,110
Capital Outlay	90,637	90,670	118,691	102,399	64,970
Economic Development	93,625	182,965	201,792	203,164	354,000
TOTAL	14,812,087	14,040,237	14,633,811	16,004,700	16,621,145
Revenues Over/(Under)					
Expenditures	(428,394)	505,134	105,756	(216,382)	(957,517)
TOTAL	14,383,693	14,545,371	14,739,567	15,788,318	15,663,628

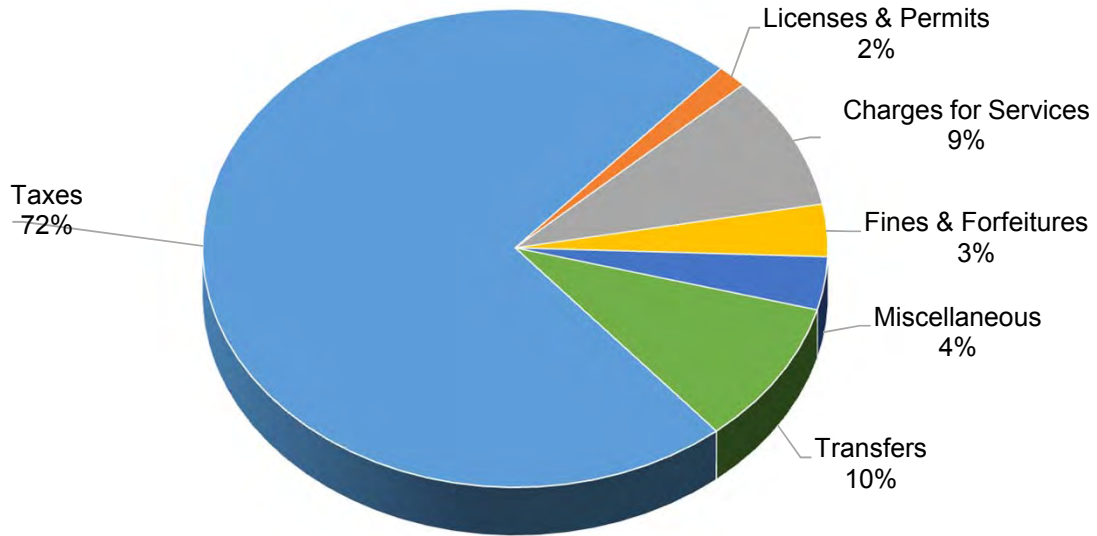
CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2017-18 PROPOSED BUDGET
GENERAL FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2016-17	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
BEGINNING FUND BALANCE:						
Unreserved, Undesignated	\$ 5,553,642	\$ 5,659,398	\$ 5,659,398	\$ 5,443,016	\$ -	\$ 5,443,016
Unreserved, Designated	500,000	500,000	500,000	500,000	-	500,000
TOTAL BEGINNING FUND BALANCE	\$ 6,053,642	\$ 6,159,398	\$ 6,159,398	\$ 5,943,016	\$ -	\$ 5,943,016
REVENUES:						
Taxes	\$ 10,296,209	\$ 11,463,176	\$ 11,456,404	\$ 11,182,643	\$ -	\$ 11,182,643
Permits & Licenses	253,834	223,030	247,215	236,605	-	236,605
Charges for Services	1,429,824	1,250,070	1,426,524	1,417,763	-	1,417,763
Fines	507,682	570,536	559,279	562,551	-	562,551
Administrative Reimbursements	1,475,000	1,531,820	1,531,820	1,523,091	-	1,523,091
Miscellaneous Revenue	777,018	627,574	567,076	740,975	-	740,975
TOTAL REVENUES	\$ 14,739,567	\$ 15,666,206	\$ 15,788,318	\$ 15,663,628	\$ -	\$ 15,663,628
TOTAL FUNDS AVAILABLE	\$ 20,793,209	\$ 21,825,604	\$ 21,447,716	\$ 21,106,644	\$ -	\$ 21,106,644
EXPENDITURES:						
City Council (21)	\$ 25,010	\$ 44,425	\$ 30,060	\$ 44,951	\$ -	\$ 44,951
City Manager (22)	290,368	254,727	252,405	246,842	-	246,842
City Secretary (23)	133,514	136,637	120,600	132,337	1,187	133,524
City Attorney (24)	127,558	132,677	120,115	122,615	-	122,615
Public Information Office (25)	86,895	115,315	116,100	124,725	-	124,725
Finance (31)	331,912	341,508	295,792	337,635	-	337,635
Budget (32)	373,854	429,222	423,326	450,482	-	450,482
Human Resources (34)	220,344	275,368	257,820	259,844	22,500	282,344
Information Systems (35)	311,441	312,018	322,372	315,640	-	315,640
Municipal Court (41)	331,793	399,711	368,594	383,323	-	383,323
Police-Admin (42)	623,065	545,827	425,685	614,375	-	614,375
Police-Services (4210)	4,265,938	4,593,904	4,597,719	4,668,475	243,592	4,912,067
Animal Control (43)	212,609	255,917	234,829	257,527	-	257,527
Fire/EMS-Admin (44)	282,527	310,889	302,820	316,709	2,490	319,199
Fire/EMS-Operations (4417)	3,154,083	3,433,906	3,438,490	3,424,504	168,237	3,592,741
Fire/EMS-Training (4418)	31,799	52,643	52,392	56,076	2,370	58,446
Fire/EMS-Prevention (4419)	101,520	111,281	110,927	110,026	2,500	112,526
Emergency Management (4420)	1,795	3,374	2,879	8,978	-	8,978
Engineering (51)	51,001	56,285	74,285	70,000	-	70,000
Street (53)	577,781	626,113	604,597	597,808	1,950	599,758
Fleet Services (55)	271,034	290,830	285,505	284,599	1,300	285,899
Planning (61)	181,656	370,911	359,885	165,871	-	165,871
Building Development (52)	295,215	349,119	335,940	343,028	-	343,028
Code & Health Compliance (72)	160,325	186,007	166,495	181,420	-	181,420
Parks and Leisure - Admin (54)	173,188	179,393	179,951	189,358	-	189,358
Parks and Leisure - Maintenance (5410)	488,429	674,654	655,925	656,360	-	656,360
Parks and Leisure - Athletics (5420)	303,472	362,427	358,165	356,224	-	356,224
Parks and Leisure - Aquatics (5430)	157,725	157,614	152,510	157,542	-	157,542
Parks and Leisure - Special Events (5440)	24,097	34,300	21,984	23,475	-	23,475
Library (71)	369,788	432,910	413,505	416,134	2,740	418,874
Non-Departmental (75)	353,224	383,363	484,511	436,426	-	436,426
OPERATING EXPENDITURES	\$ 14,312,960	\$ 15,853,275	\$ 15,566,183	\$ 15,753,309	\$ 448,866	\$ 16,202,175
OTHER EXPENDITURES:						
Capital Outlay	\$ 118,691	\$ 138,920	\$ 102,399	43,570	\$ 21,400	\$ 64,970
Grant Match	-	15,000	15,000	-	-	-
Street/Sidewalk Maintenance	368	117,954	117,954	-	-	-
Economic Development Incentives	201,792	290,000	203,164	354,000	-	354,000
TOTAL OTHER EXPENDITURES	\$ 320,851	\$ 561,874	\$ 438,517	\$ 397,570	\$ 21,400	\$ 418,970
TOTAL EXPENDITURES	\$ 14,633,811	\$ 16,415,149	\$ 16,004,700	\$ 16,150,879	\$ 470,266	\$ 16,621,145
ENDING FUND BALANCE:						
Unreserved, Undesignated	\$ 5,659,398	\$ 4,910,455	\$ 5,443,016	\$ 4,955,765	\$ (470,266)	\$ 4,485,499
Unreserved, Designated	500,000	500,000	500,000	500,000	-	500,000
TOTAL ENDING FUND BALANCE	\$ 6,159,398	\$ 5,410,455	\$ 5,943,016	\$ 5,455,765	\$ (470,266)	\$ 4,985,499
IDEAL FUND BALANCE	\$ 3,578,240	\$ 3,963,319	\$ 3,891,546	\$ 3,938,327		\$ 4,050,544
OVER (UNDER) IDEAL FUND BALANCE	\$ 2,081,158	\$ 947,136	\$ 1,551,470	\$ 1,017,438		434,955

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

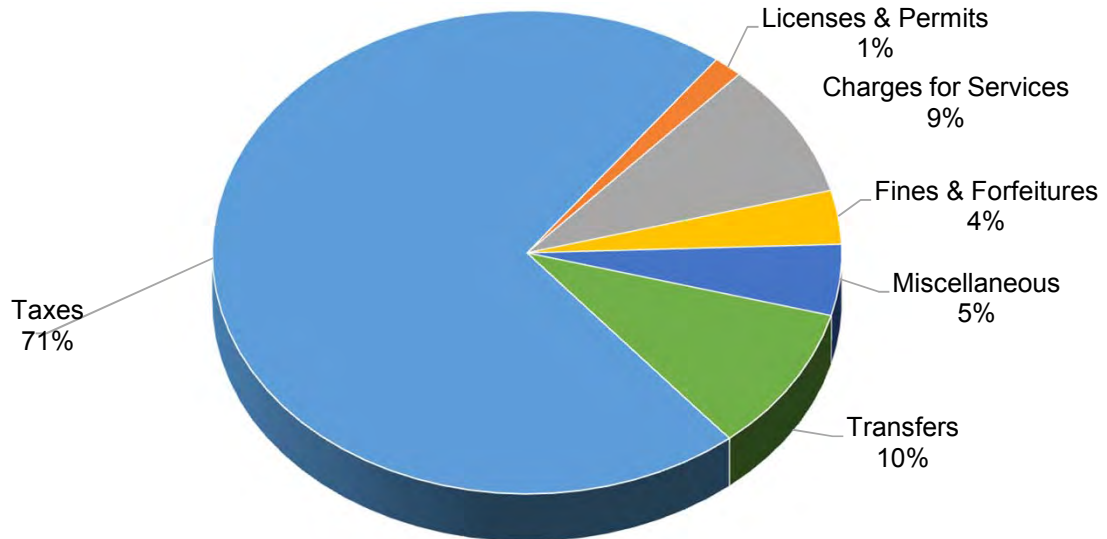
**City of Copperas Cove, Texas
 FY 2018 Proposed Budget
 General Fund
 Budgeted Revenues by Source Comparison**

Fiscal Year 2016-2017 Budgeted Revenue



**Total Budgeted Revenues
 \$15,788,318**

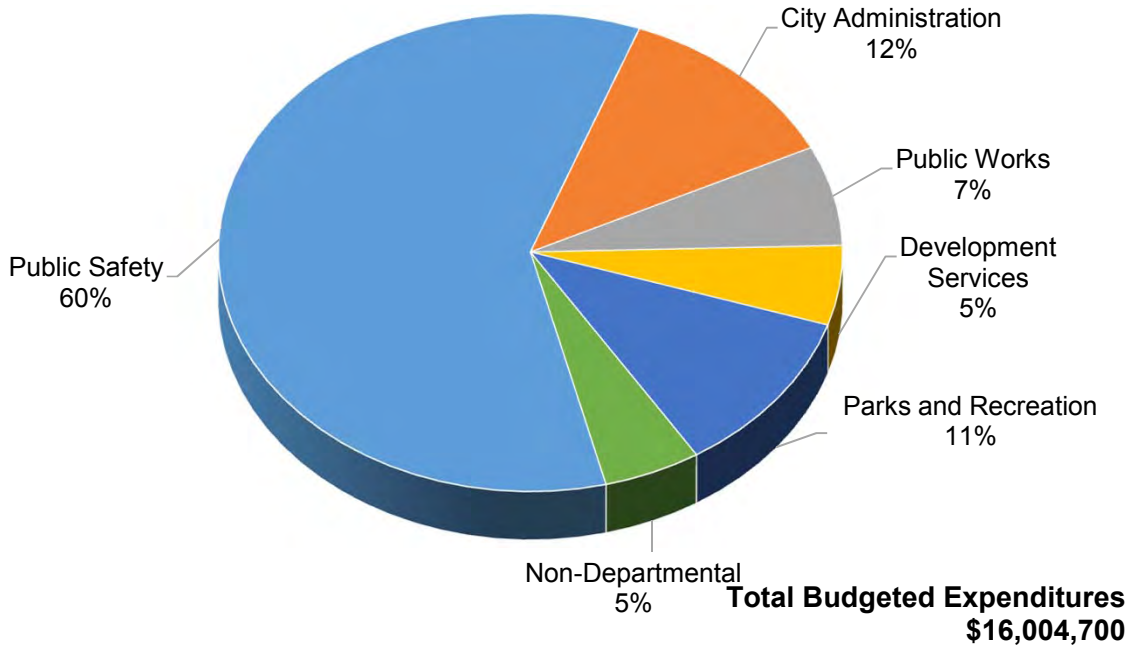
Fiscal Year 2017-2018 Proposed Revenue



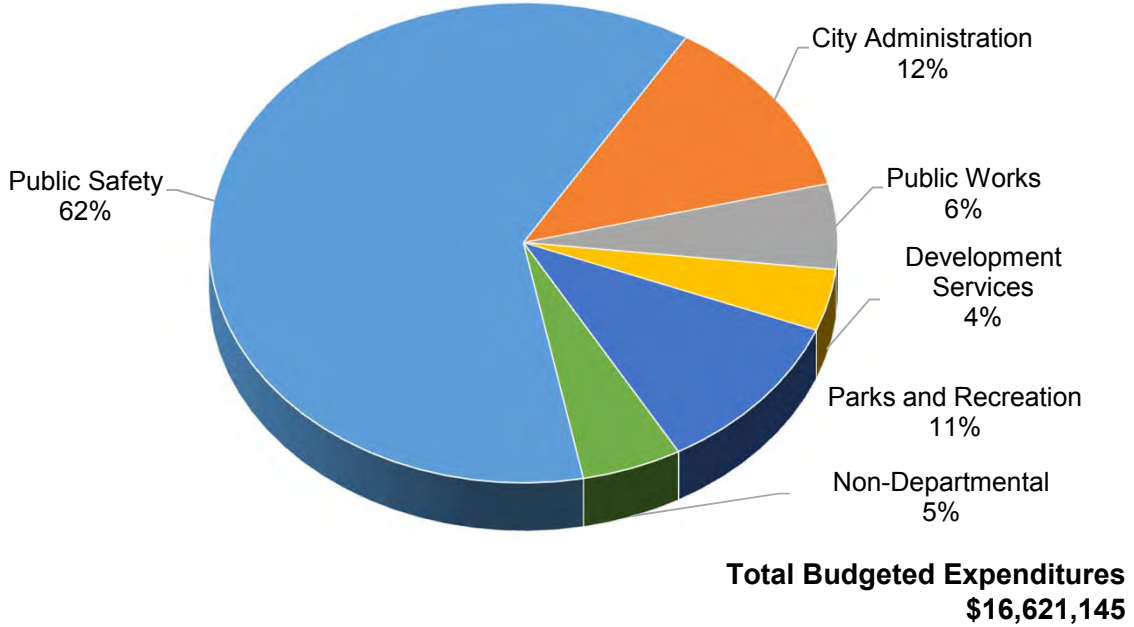
**Total Adopted Revenues
 \$15,663,628**

**City of Copperas Cove, Texas
 FY 2018 Proposed Budget
 General Fund
 Budgeted Expenditures by Function Comparison**

Fiscal Year 2016-2017 Budgeted Expenditures

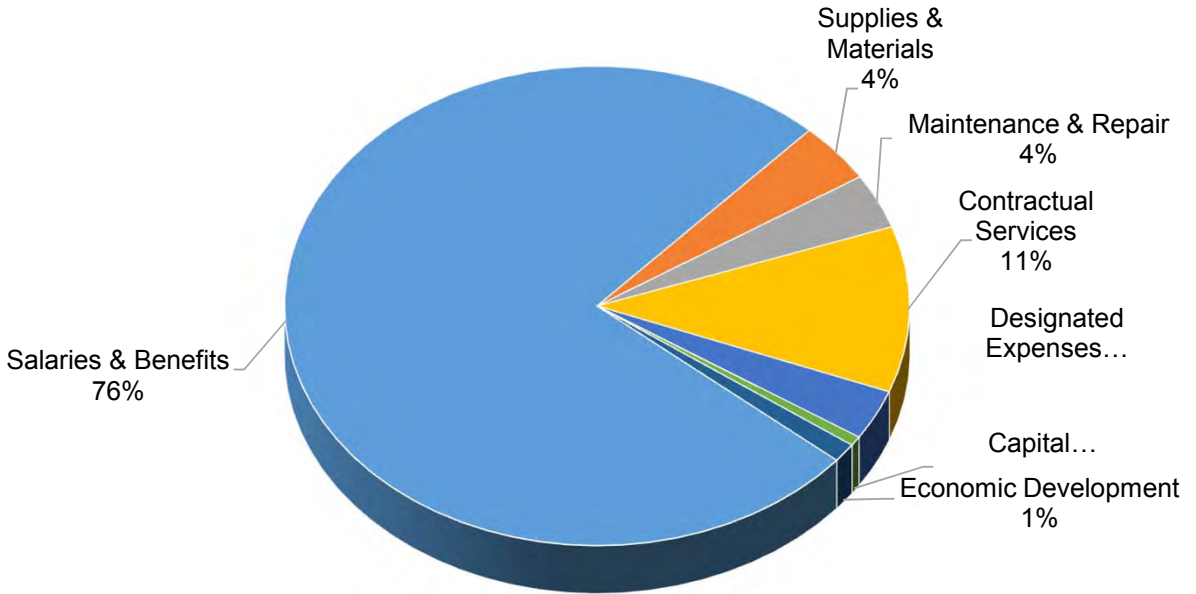


Fiscal Year 2017-2018 Proposed Expenditures



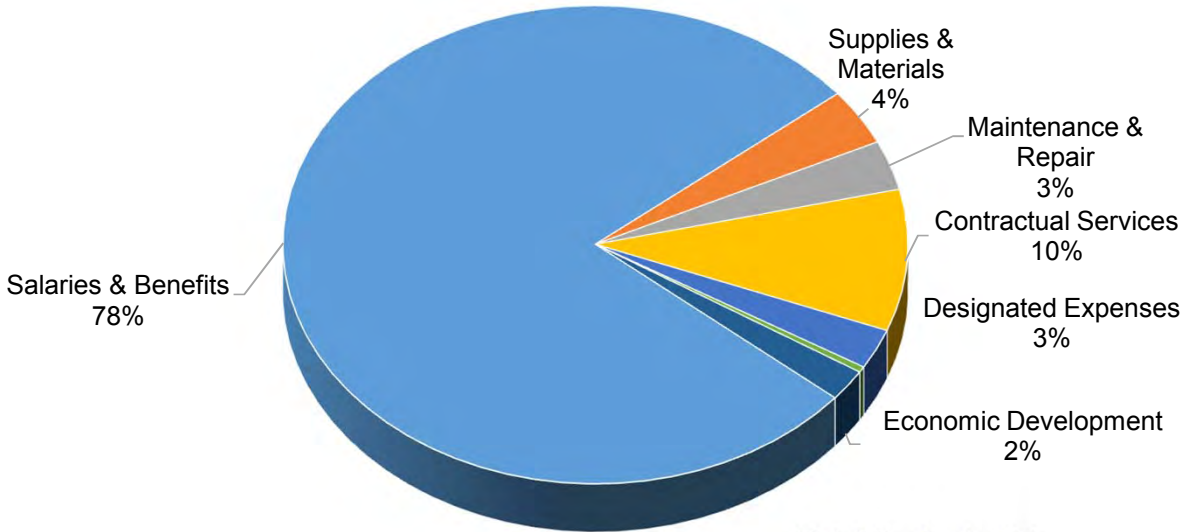
**City of Copperas Cove, Texas
 FY 2018 Proposed Budget
 General Fund
 Budgeted Expenditures by Object Comparison**

Fiscal Year 2016-2017 Budgeted Expenditures



**Total Budgeted Expenditures
 \$16,004,700**

Fiscal Year 2017-2018 Proposed Expenditures



**Total Budgeted Expenditures
 \$16,621,145**

General Fund Revenues

Account	Description	Actual 2015-16	Budget* 2016-17	Projected 2016-17	Proposed 2017-18
01-310-1001	Current Ad Valorem Taxes	\$ 5,906,195	\$ 6,977,122	\$ 6,907,351	\$ 6,455,926
01-310-1002	Delinquent Ad Val. Taxes	32,357	31,000	31,250	31,500
01-310-1003	Penalty & Interest	36,750	33,500	34,000	34,250
01-310-1004	Sales Tax	2,842,678	2,895,890	2,932,628	3,093,092
01-310-1005.1	Franchise Tax-Telephone	52,724	53,200	52,500	53,000
01-310-1005.2	Franchise Tax-Cable	292,350	295,000	297,880	300,500
01-310-1005.3	Franchise Tax-Electric	813,068	857,364	857,364	870,225
01-310-1005.4	Franchise Tax-Gas	100,778	107,100	103,184	108,150
01-310-1007	Mixed Drink Tax	18,445	18,000	18,047	18,000
01-310-1008	Bingo Tax	200,864	195,000	222,200	218,000
01-310-1012	Used Oil-H&H Waste Oil	-	-	-	-
Subtotal Taxes		\$ 10,296,209	\$ 11,463,176	\$ 11,456,404	\$ 11,182,643
01-320-2002	License-Bicycle	\$ 12	\$ 10	\$ 10	\$ 10
01-320-2003	License-Contractors	34,240	31,000	31,000	31,000
01-320-2004	License-Animal	6,731	6,000	6,000	6,000
01-320-2006	Permits-Building	88,379	75,000	90,000	85,000
01-320-2008	Permits-Street Cuts	4,628	8,000	8,000	8,000
01-320-2009	Permits-Electrical	23,207	22,400	25,000	22,400
01-320-2010	Permits-Solicitors	1,670	2,000	2,000	2,000
01-320-2011	Permits-Natural Gas Lines	1,525	1,500	4,000	2,000
01-320-2012	Permits-Garage Sales	6,620	8,000	8,000	8,000
01-320-2013	Permits-Plumbing	50,654	35,000	35,000	35,000
01-320-2014	Permits-Mechanical	18,208	18,000	18,000	18,000
01-320-2015	License-Taxicabs	300	300	300	300
01-320-2017	License-Dangerous Animal	450	300	300	300
01-320-2018	Sign-Dangerous Animal	100	-	25	-
01-320-2021	Permits-Car Washes	210	500	500	500
01-320-2022	Permits-Signs	1,350	1,500	2,000	1,500
01-320-2023	Permits-Swimming Pools	560	400	500	400
01-320-2025	Permit-Ambulance License	-	-	3,000	3,000
01-320-2026	License-Wrecker	680	595	680	595
01-320-2027	Permit-Certificate of Occpy	3,720	2,400	2,600	2,400
01-320-2030	Permits-Alarms	5,520	4,500	4,500	4,500
01-320-2031	False Alarm Penalties	850	425	600	500
01-320-2032	Permits-Alcohol License	3,490	3,500	3,500	3,500
01-320-2034	Permits-Burn Permits	600	1,500	1,500	1,500
01-320-2049	Permits-Micellaneous	130	200	200	200
Subtotal Permits and Licenses		\$ 253,834	\$ 223,030	\$ 247,215	\$ 236,605
01-340-1001	Cemetery Plot Sales	\$ 17,362	\$ 15,000	\$ 15,000	\$ 15,000
01-340-1002	Football Revenue	18,015	26,460	18,640	18,752
01-340-1004	Basketball Revenue	27,765	27,500	26,612	27,410
01-340-1005	Volleyball Entry Fees	5,730	8,040	6,965	7,006
01-340-1006	Youth Baseball Fees	45,628	27,625	32,159	32,867
01-340-1007	Adult Softball Fees	-	13,312	13,515	13,617
01-340-1008	Soccer Registration Fees	51,330	50,875	43,847	44,176
01-340-1012	Special Events Revenue	2,889	3,000	39,659	40,849
01-340-1015	Concession Sales	4,739	12,000	9,182	9,457
01-340-1016	Flag Football Fees	9,060	15,687	9,954	10,161
01-340-1019	Adult Dodgeball Fees	-	-	450	900
01-340-1030	Recreational Classes	2,989	7,500	785	2,500

* Includes Budget Amendments approved in FY 2015-2016

General Fund Revenues

Account	Description	Actual 2015-16	Budget* 2016-17	Projected 2016-17	Proposed 2017-18
01-340-1050	Kickball Revenue	225	-	150	1,500
01-340-1400	Swimming Lessons	8,645	16,700	9,582	9,869
01-340-3001	Swimming Pool Receipts	48,714	40,821	43,937	45,255
01-340-3002	Community Building Rental	23,657	26,500	26,500	28,090
01-340-3004	Misc. Library Receipts	14,556	14,000	14,000	14,000
01-340-3005	Animal Shelter Fees	27,775	25,000	26,000	25,000
01-340-3006	Ambulance Fee Revenue	1,036,051	850,000	1,018,782	1,000,000
01-340-3007	Notary Fee Revenue	331	350	350	350
01-340-3008	Copy Machine	352	500	350	350
01-340-3009	Mowing/Mowing Liens Rev	3,519	15,000	15,000	15,000
01-340-3010	Sale of City Maps	38	-	-	-
01-340-3012	Srvc Charge-NSF Checks	120	-	-	-
01-340-3013	Plat Filing Fee Revenue	7,450	5,500	5,500	5,000
01-340-3014	Permits-Land Disturbance	135	100	100	105
01-340-3015	RV Park Fees	5,020	-	-	-
01-340-3019	Police Overtime Reimb.	3,665	1,000	1,500	1,500
01-340-3020	Police Restitution Revenue	2,668	500	500	500
01-340-3021	Festival Reimbursements	30,775	10,000	10,000	10,000
01-340-3022	Special Events Seniors	2,851	4,000	4,000	4,000
01-340-3023	Library Room Rental	7,468	10,000	5,500	5,500
01-340-3024	Open Records Revenue	262	400	400	400
01-340-3027	Pool Rental Revenue	2,525	5,500	5,825	5,999
01-340-3030	Micro Chip of Animals Rev	4,200	3,500	4,200	6,000
01-340-3031	Re-Inspection Fees	5,700	8,000	10,000	8,000
01-340-3033	Animal Tranquilization Fee	20	50	60	50
01-340-3035	Fire Inspection Fees	2,605	1,750	1,750	4,800
01-340-3036	Fire Testing Fees	2,590	700	2,570	-
01-340-4105	Rezone Request Fees	1,200	1,400	1,400	1,800
01-340-4110	Variance Request Fees	1,200	1,800	1,800	2,000
Subtotal Fees		\$ 1,429,824	\$ 1,250,070	\$ 1,426,524	\$ 1,417,763
01-350-4001	Municipal Court Fines	\$ 190,047	\$ 221,100	\$ 220,000	\$ 221,100
01-350-4002	Traffic Violation Fines	86,267	108,000	91,000	91,000
01-350-4003	Library Fines	10,022	17,000	10,000	10,000
01-350-4004	Arrest Warrant Fees	34,168	32,000	32,000	31,000
01-350-4005	Child Safety Funds	6,251	6,200	6,300	6,000
01-350-4006	City's % of Court Fees	27,770	33,000	29,000	30,500
01-350-4007	HB 70 Fees	6,703	7,000	7,100	7,000
01-350-4010	Arresting Officer Fees	15,686	15,500	17,000	17,626
01-350-4011	Civil Justice Fee	21	21	21	22
01-350-4042	CCISD Liaison Funding	122,687	122,687	138,808	140,196
01-350-4101	Admin Fee-Teen Court	270	360	250	363
01-350-4102	Admin Fee-Defensive Drvg	7,790	7,668	7,800	7,744
Subtotal Fines		\$ 507,682	\$ 570,536	\$ 559,279	\$ 562,551
01-360-5001	Admin. Reimb.-W/S Fund	\$ 895,000	\$ 939,750	\$ 939,750	\$ 925,654
01-360-5002	Admin. Reimb-Solid Waste	487,000	497,210	497,210	504,000
01-360-5004	Admin. Reimb. Drainage	93,000	94,860	94,860	93,437
Subtotal Intergovernmental		\$ 1,475,000	\$ 1,531,820	\$ 1,531,820	\$ 1,523,091

* Includes Budget Amendments approved in FY 2015-2016

General Fund Revenues

Account	Description	Actual 2015-16	Budget* 2016-17	Projected 2016-17	Proposed 2017-18
01-370-6001	Interest Revenue	\$ 20,725	\$ 16,000	\$ 16,000	\$ 17,000
01-370-6001.1	Interest Rev-PD Confid	16	15	15	15
01-390-6001	Admin Fees	575	200	900	560
01-390-6002	Rental Income	27,135	26,480	26,480	26,700
01-390-6005	Miscellaneous Revenues	71,000	52,680	31,000	60,000
01-390-6006	Insurance Proceeds	21,916	17,000	21,000	17,000
01-390-6007	Cash Over/(Short)	(22)	-	-	-
01-390-6009	Food Workers' Registration	10,238	8,000	6,000	4,200
01-390-6010	Food Establishment Licenses	12,558	10,000	11,475	12,500
01-390-6011	Contributions	5,600	-	-	-
01-390-6012	Police Misc. Revenues	7,864	9,000	5,000	5,000
01-390-6015	Misc. Grant Revenue	680	-	-	-
01-390-6016	Street Sign revenue	209	700	700	700
01-390-6031	Community Agency Lease	7,200	7,200	7,200	7,200
01-390-6032	County Mutual Aid Rev	42,845	55,000	54,742	55,000
01-390-6033	Bell County Fire Runs Rev	3,784	3,500	4,437	3,600
01-390-6034	County EMS Revenue	85,000	100,000	100,000	100,000
01-390-6060	Reimbursements	142,642	1,500	12,680	1,500
01-390-6061	Tax Exemption Relief Revenue	310,299	310,299	259,447	410,000
01-392-1001	Auction Proceeds	6,754	10,000	10,000	20,000
Subtotal Miscellaneous Revenue		\$ 777,018	\$ 627,574	\$ 567,076	\$ 740,975
Total General Fund Revenues		\$ 14,739,567	\$ 15,666,206	\$ 15,788,318	\$ 15,663,628

* Includes Budget Amendments approved in FY 2015-2016

EXPENDITURE SUMMARY

CITY COUNCIL

CATEGORY	Fund 01		Dept# 2100	
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 1,904	\$ 2,600	\$ 1,515	\$ 3,035
Supplies & Materials	3,243	5,146	1,893	3,510
Maintenance & Repair	-	-	-	-
Contractual Services	19,863	36,679	26,652	38,406
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 25,010	\$ 44,425	\$ 30,060	\$ 44,951

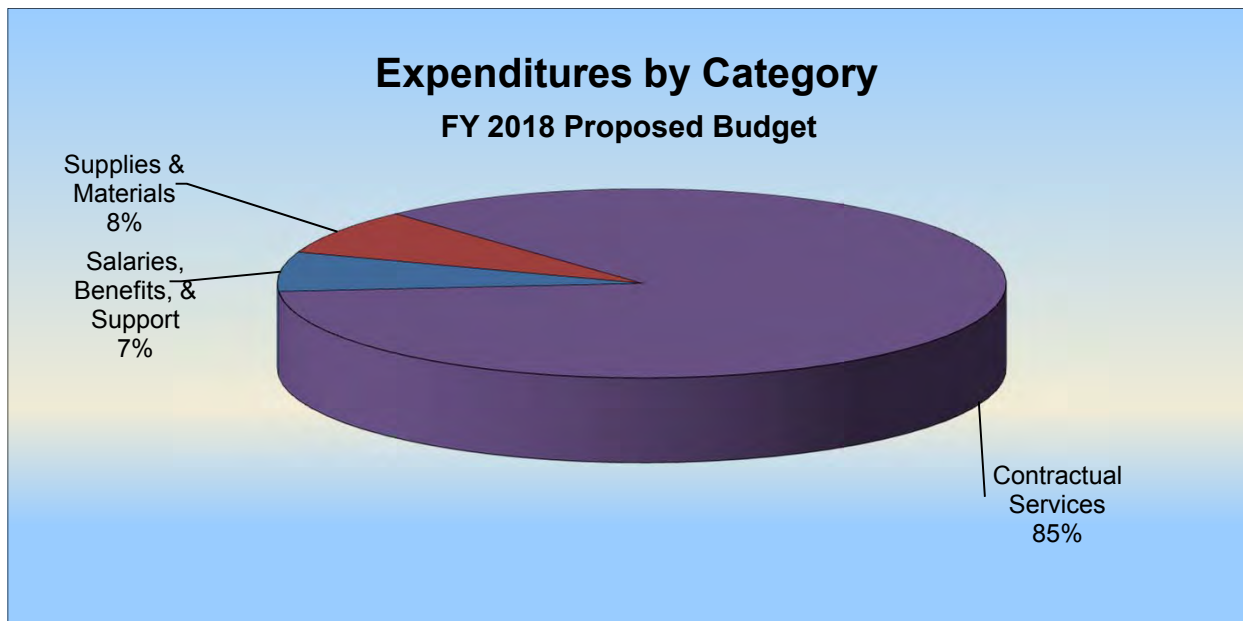
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Salaries & Benefits: Increase in Public Relation costs.

Supplies & Materials: Increase in Supplies and Other Operating Cost (Council Member/Meeting expenses).

Contractual Services: Increase in Professional Development expense.



EXPENDITURE SUMMARY

CITY MANAGER

CATEGORY			Fund	01
	FY 2016	FY 2017	Dept#	2200
	Actual	Amended Budget	Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 276,852	\$ 238,709	\$ 238,695	\$ 232,680
Supplies & Materials	291	800	250	800
Maintenance & Repair	116	596	120	657
Contractual Services	13,109	14,622	13,340	12,705
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 290,368	\$ 254,727	\$ 252,405	\$ 246,842

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

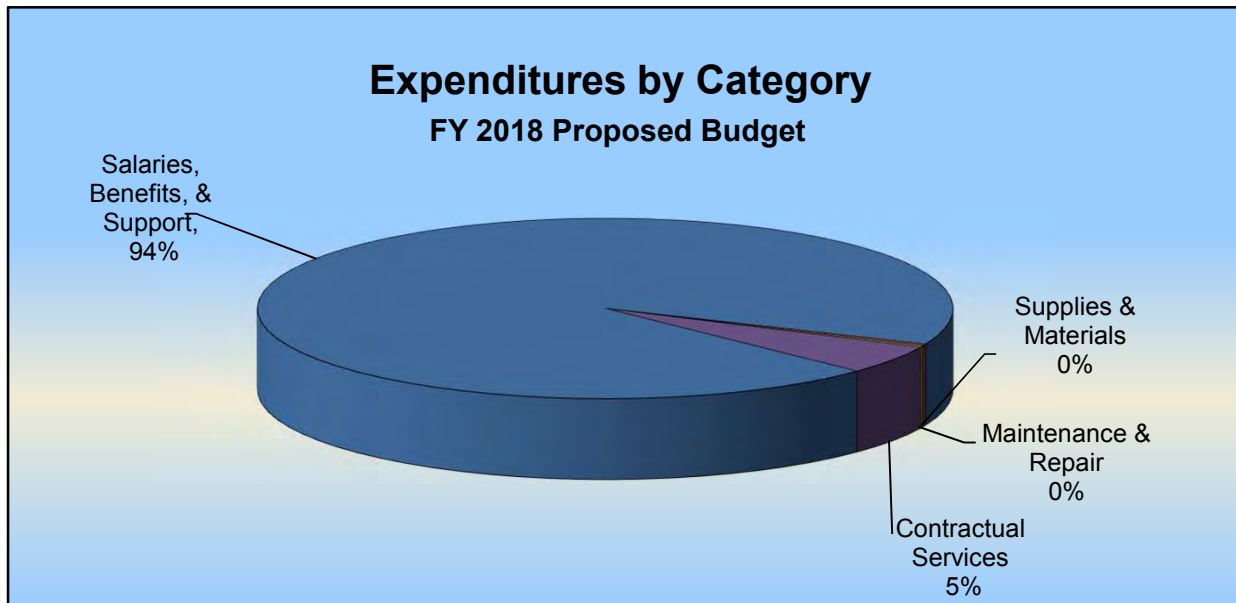
Supplies & Materials: Increase in Office Supplies and Postage.

Maintenance & Repair: Increase due to Incode Content Manager.

Decreases:

Salaries & Benefits: Decrease due to buy back of leave time from the inability to use leave in FY 2016 & 2017.

Contractual Services: Decrease in Professional Services expense.



EXPENDITURE SUMMARY

CITY SECRETARY

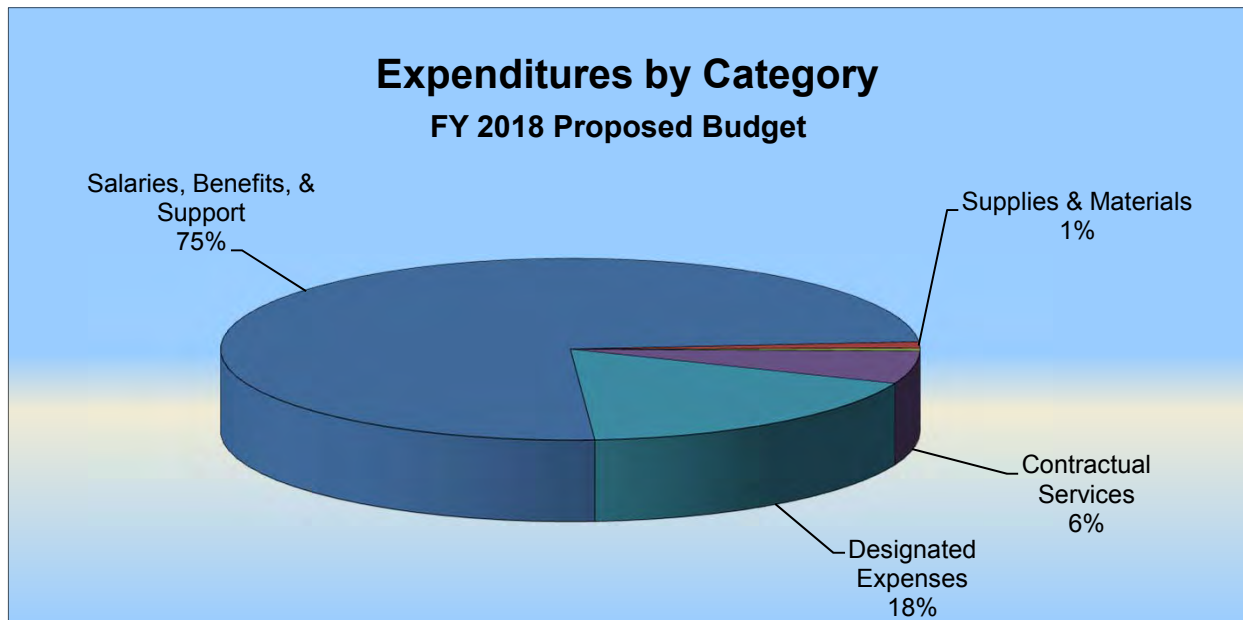
Fund *01*
Dept# *2300*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 104,112	\$ 106,752	\$ 90,326	\$ 99,896
Supplies & Materials	2,084	1,603	1,564	1,481
Maintenance & Repair	174	715	715	719
Contractual Services	4,616	5,133	5,870	7,738
Designated Expenses	22,528	22,434	22,125	23,690
Capital Outlay & Improvements	-	-	-	-
Total	\$ 133,514	\$ 136,637	\$ 120,600	\$ 133,524

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.
- Contractual Services: Increase in Professional Development expense, due to seminars/training required for the department.
- Designated Expenses: Cost increase for Code of Ordinance Supplements expense.



EXPENDITURE SUMMARY

CITY ATTORNEY

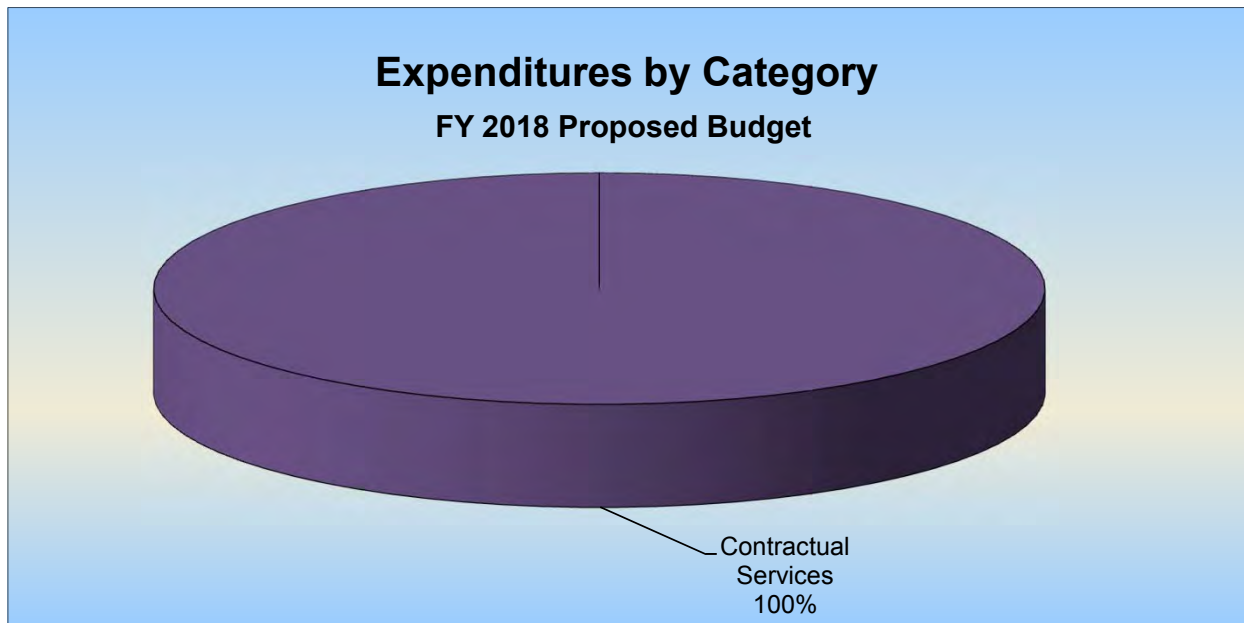
Fund 01
Dept# 2400

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	1	-	-	-
Maintenance & Repair	-	-	-	-
Contractual Services	127,557	132,677	120,115	122,615
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 127,558	\$ 132,677	\$ 120,115	\$ 122,615

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Contractual Services: Increase of legal fees for City Attorney services.



EXPENDITURE SUMMARY
PUBLIC INFORMATION OFFICE

CATEGORY	Fund 01 Dept# 2500			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 80,954	\$ 111,565	\$ 113,251	\$ 110,775
Supplies & Materials	178	400	400	350
Maintenance & Repair	58	868	118	120
Contractual Services	5,705	2,482	2,331	13,480
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 86,895	\$ 115,315	\$ 116,100	\$ 124,725

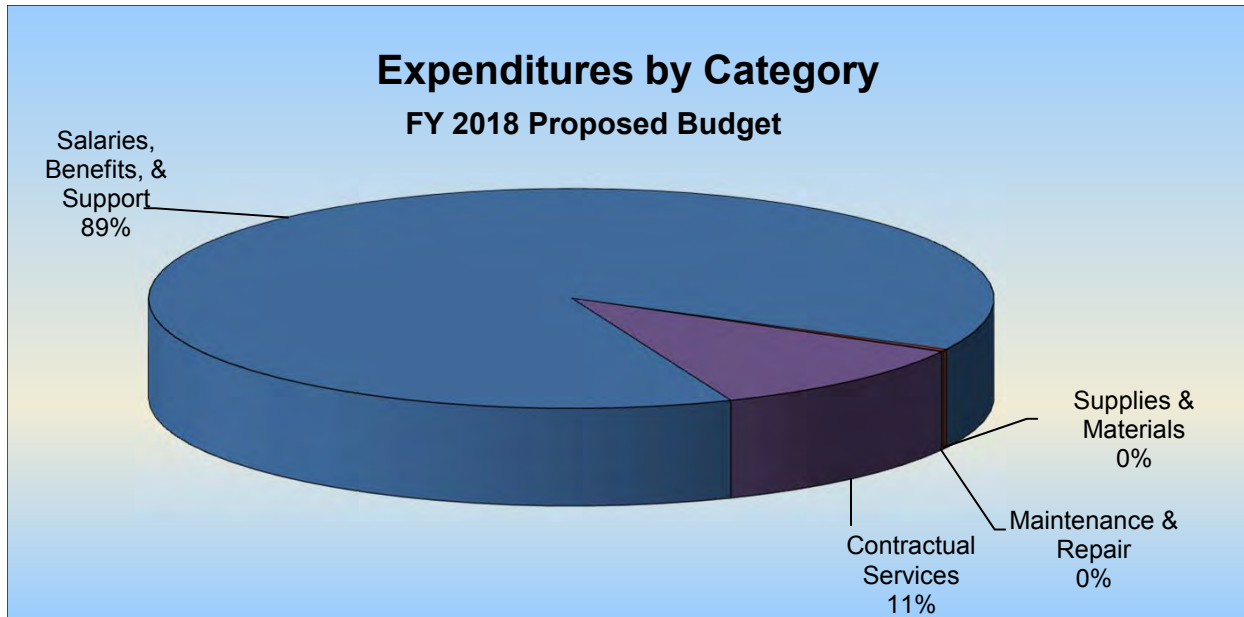
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Contractual Services: Increase in Consulting Fees, due to Citizen Survey.

Decreases:

Salaries & Benefits: Decrease due to decreased healthcare costs.



EXPENDITURE SUMMARY

FINANCE

CATEGORY			Fund	01
	FY 2016	FY 2017	Year End	FY 2018
	Actual	Amended Budget	Projection	Proposed Budget
Salaries, Benefits, & Support	\$ 286,161	\$ 298,254	\$ 255,144	\$ 289,954
Supplies & Materials	6,903	7,517	6,228	5,749
Maintenance & Repair	934	1,011	1,150	986
Contractual Services	37,914	34,726	33,270	40,946
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 331,912	\$ 341,508	\$ 295,792	\$ 337,635

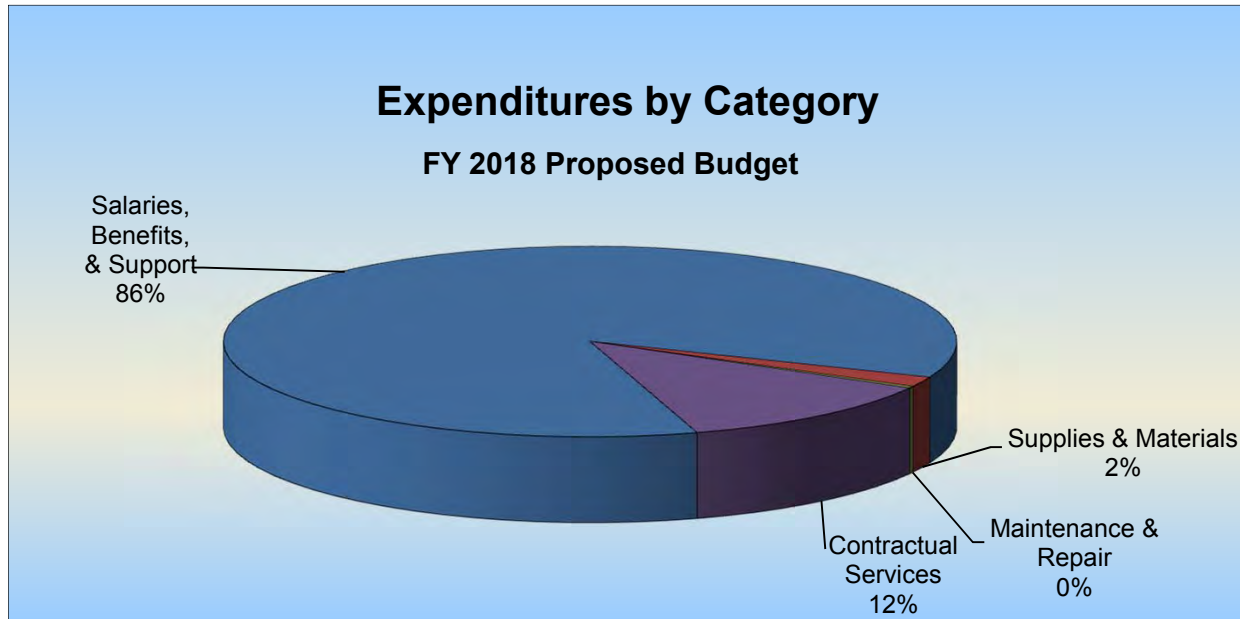
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; Includes 1% COLA increase.
 Contractual Services: Increase in Professional Development (GFOAT Conference) and Professional Services (Audit Fee increase).

Decreases:

Supplies & Materials: Decrease in Minor Equipment, a credit card machine was purchase in FY 2017.
 Maintenance & Repair: Phone Maintenance cost decrease due to department cost reallocation.



EXPENDITURE SUMMARY

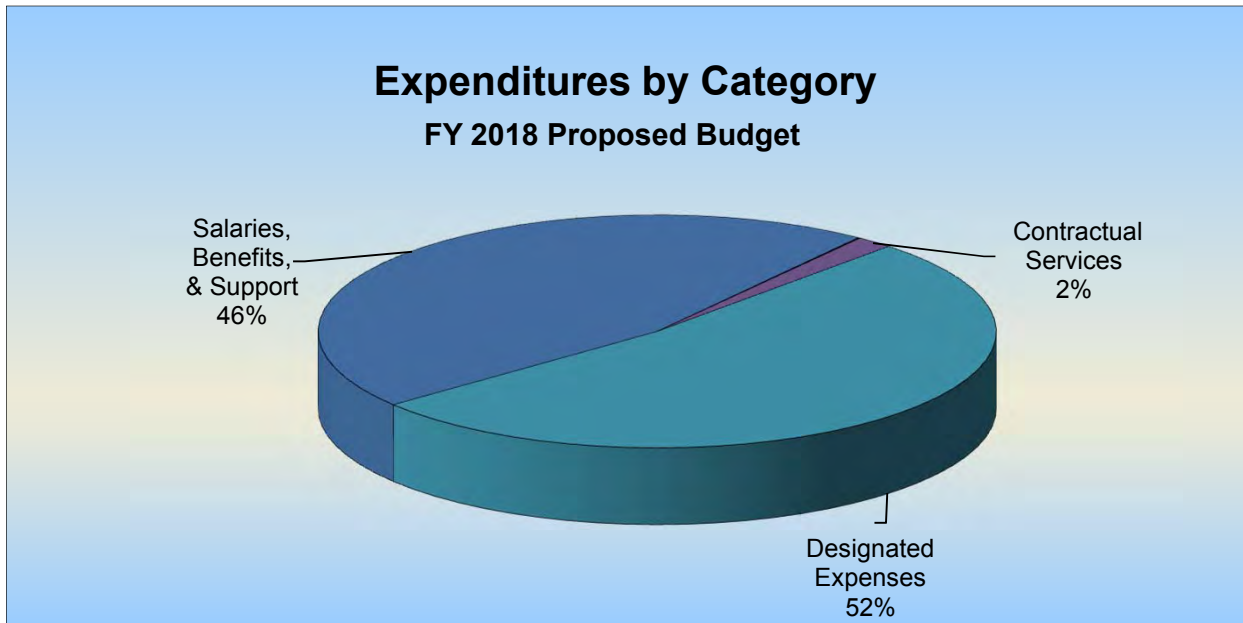
BUDGET

CATEGORY	Fund 01		Dept# 3200	
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 158,856	\$ 195,033	\$ 189,680	\$ 207,024
Supplies & Materials	267	230	183	230
Maintenance & Repair	174	178	175	178
Contractual Services	7,330	8,162	7,938	7,938
Designated Expenses	207,227	225,619	225,350	235,112
Capital Outlay & Improvements	-	-	-	-
Total	\$ 373,854	\$ 429,222	\$ 423,326	\$ 450,482

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.
 Designated Expenses: Appraisal cost increases.



EXPENDITURE SUMMARY
INFORMATION SYSTEMS

CATEGORY	Fund 01 Dept# 3500			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 271,339	\$ 273,201	\$ 275,696	\$ 272,896
Supplies & Materials	10,330	9,100	8,859	5,740
Maintenance & Repair	26,365	25,068	24,968	32,270
Contractual Services	3,407	4,649	12,849	4,734
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	19,463	22,800	22,800	13,870
Total	\$ 330,904	\$ 334,818	\$ 345,172	\$ 329,510

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Maintenance & Repair: Due to increase cost in Maintenance & Repair (Software); various software renewals.

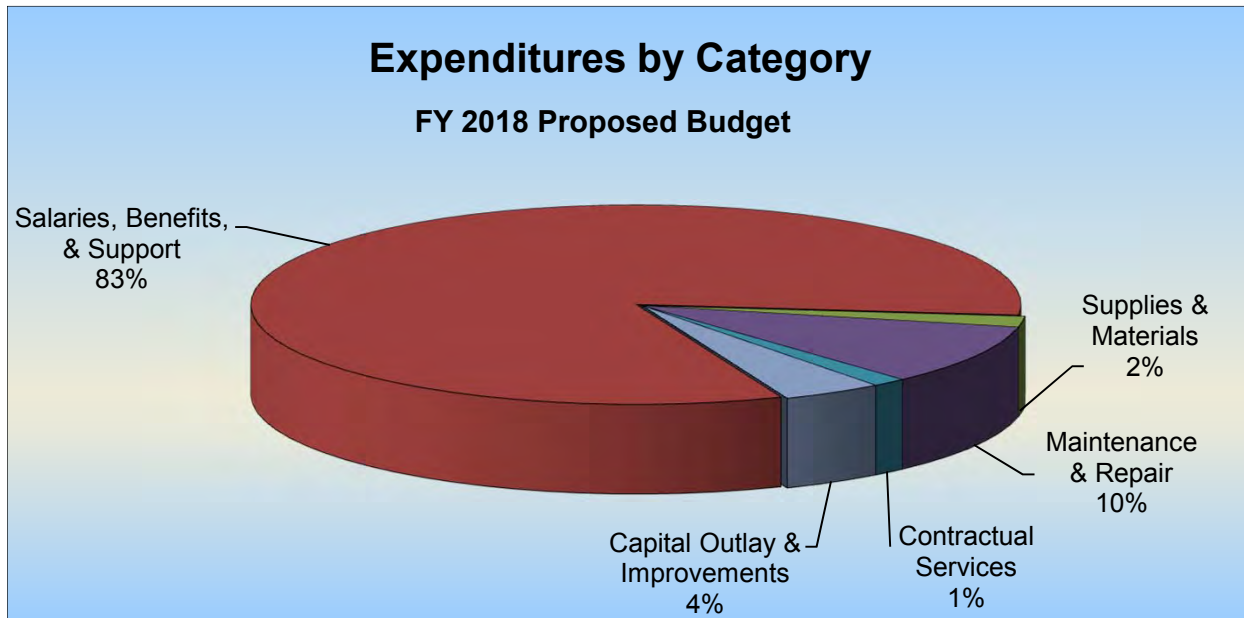
Decreases:

Salaries & Benefits: Decrease due to decreased healthcare costs.

Supplies & Materials: Expense decrease in Minor Equipment (Software); FY 2017 includes server license, server and agenda quick upgrades.

Contractual Services: Utilities for the new building are included.

Capital Outlay & Improvements: FY 2017 Includes a Firewall replacement and a server virtualization.



EXPENDITURE SUMMARY

HUMAN RESOURCES

Fund *01*
Dept# *3400*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 205,614	\$ 245,710	\$ 235,913	\$ 244,350
Supplies & Materials	2,700	1,916	1,573	2,911
Maintenance & Repair	3,455	6,762	4,823	5,871
Contractual Services	6,507	20,640	15,274	26,372
Designated Expenses	2,068	340	237	2,840
Capital Outlay & Improvements	-	-	-	-
Total	\$ 220,344	\$ 275,368	\$ 257,820	\$ 282,344

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

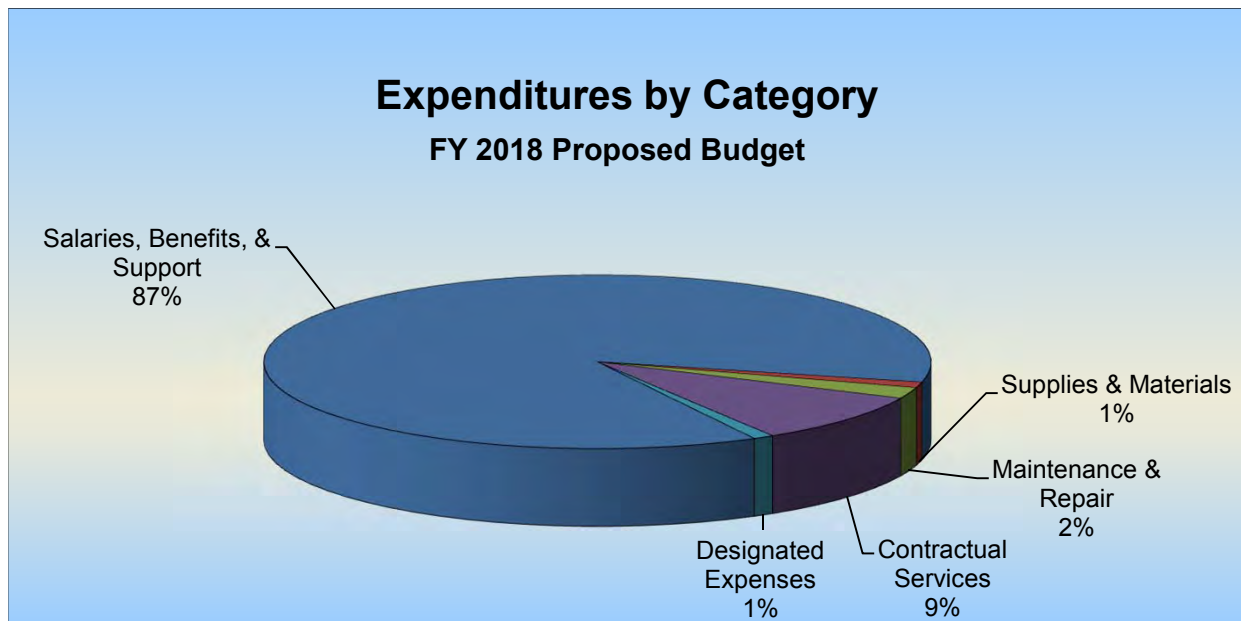
Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies (Risk/Human Resources Generalist position was funded beginning April 1, 2016); It also includes a 1% COLA increase.

Supplies & Materials: Due to printing costs of Open Enrollment Booklets.

Maintenance & Repair: Incode Content Manager cost.

Contractual Services: Consulting Fees (Salary and Compensation Study for Admin Positions)

Designated Expenses: Includes Defensive Driving Training.



EXPENDITURE SUMMARY

MUNICIPAL COURT

CATEGORY	Fund Dept#		01 4100	
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 194,283	\$ 218,450	\$ 195,923	\$ 213,491
Supplies & Materials	3,864	5,779	5,735	5,994
Maintenance & Repair	1,753	29,538	29,532	23,203
Contractual Services	131,893	145,944	137,404	140,635
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 331,793	\$ 399,711	\$ 368,594	\$ 383,323

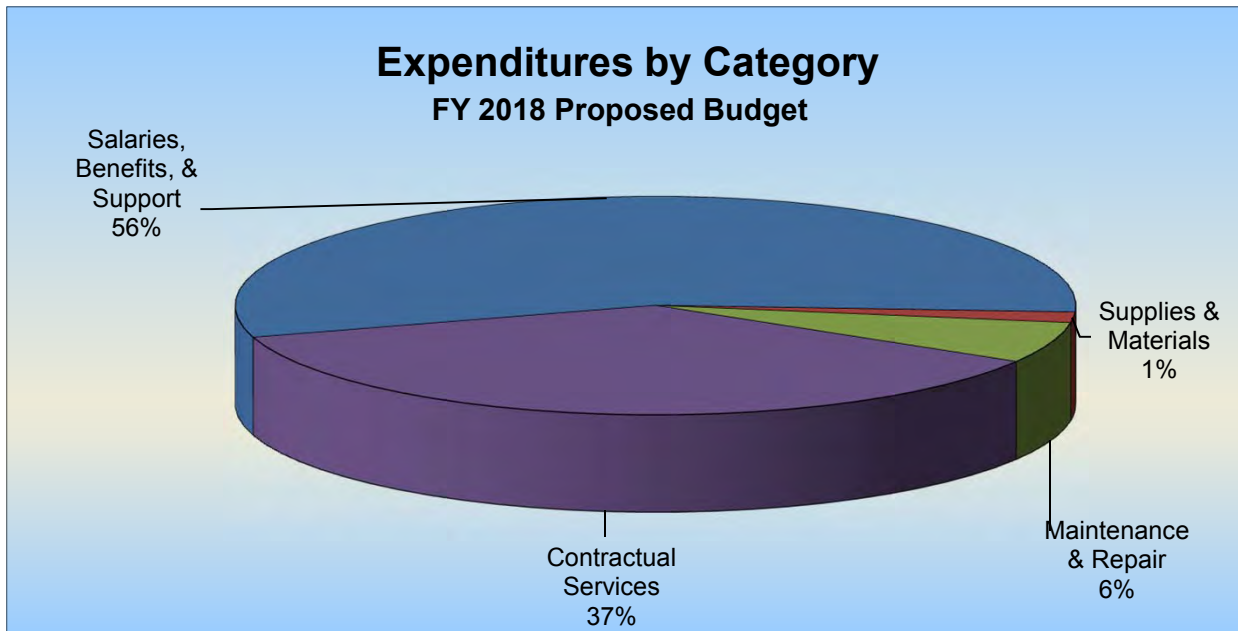
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Positions were vacant for a portion of FY 2017; also includes 1% COLA increase for FY 2018.
- Supplies & Materials: Increase in office supply cost and printer ink.
- Contractual Services: Increase of legal fees for City Attorney services.

Decreases:

- Maintenance & Repair: YE projection includes the cost for the emergency A/C replacement.



EXPENDITURE SUMMARY
POLICE - ADMINISTRATION

Fund *01*
Dept# *4200*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 462,046	\$ 369,400	\$ 253,093	\$ 434,114
Supplies & Materials	14,372	16,047	15,662	12,913
Maintenance & Repair	48,300	63,898	63,898	64,075
Contractual Services	98,347	96,482	93,032	103,273
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	15,836	15,836	-
Total	\$ 623,065	\$ 561,663	\$ 441,521	\$ 614,375

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Salaries & Benefits: Salary savings were realized in FY 2017 due to Chief of Police position being vacant; It also includes 1% COLA increase.

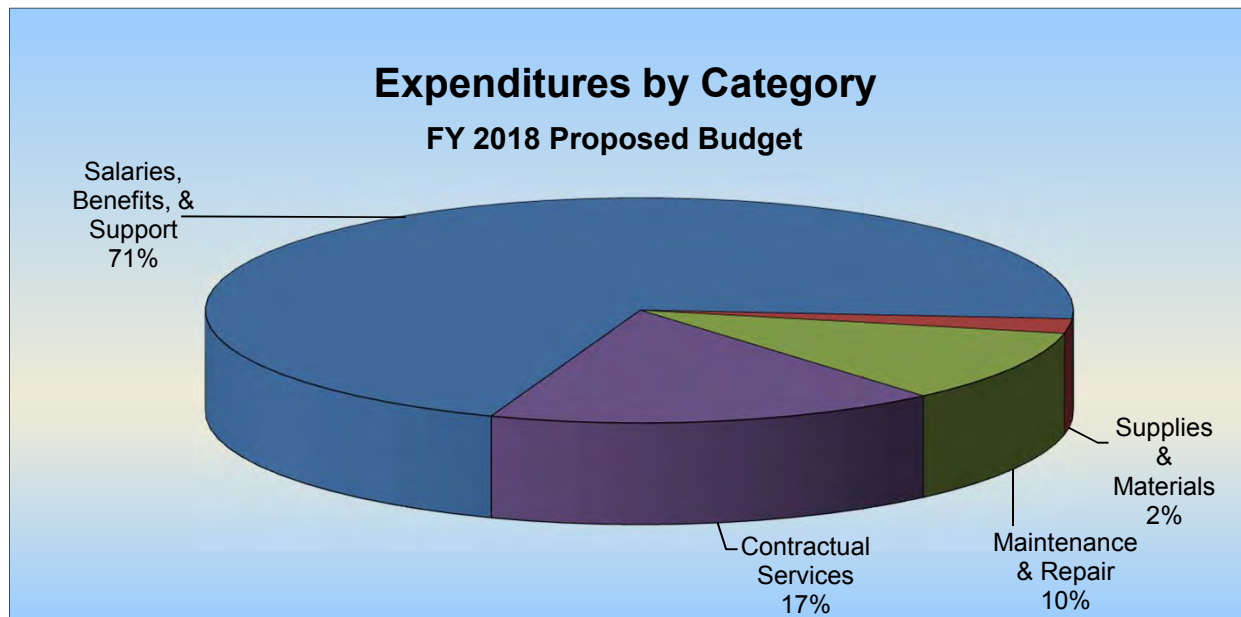
Maintenance & Repair: Increased building & equipment maintenance.

Contractual Services: Increase in Professional Development cost, due to training required; uniform rental cost increase; energy consumption increase.

Decreases:

Supplies & Materials: Lower anticipated Recruiting expenses.

Capital Outlay & Improvements: FY 2017 includes replacement routers for the PD telephone system.



EXPENDITURE SUMMARY

POLICE SERVICES

CATEGORY	Fund 01 Dept# 4210			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 3,990,048	\$ 4,248,537	\$ 4,256,544	\$ 4,583,226
Supplies & Materials	94,061	102,994	98,883	102,641
Maintenance & Repair	82,262	106,814	106,814	103,974
Contractual Services	99,567	135,559	135,478	122,226
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 4,265,938	\$ 4,593,904	\$ 4,597,719	\$ 4,912,067

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

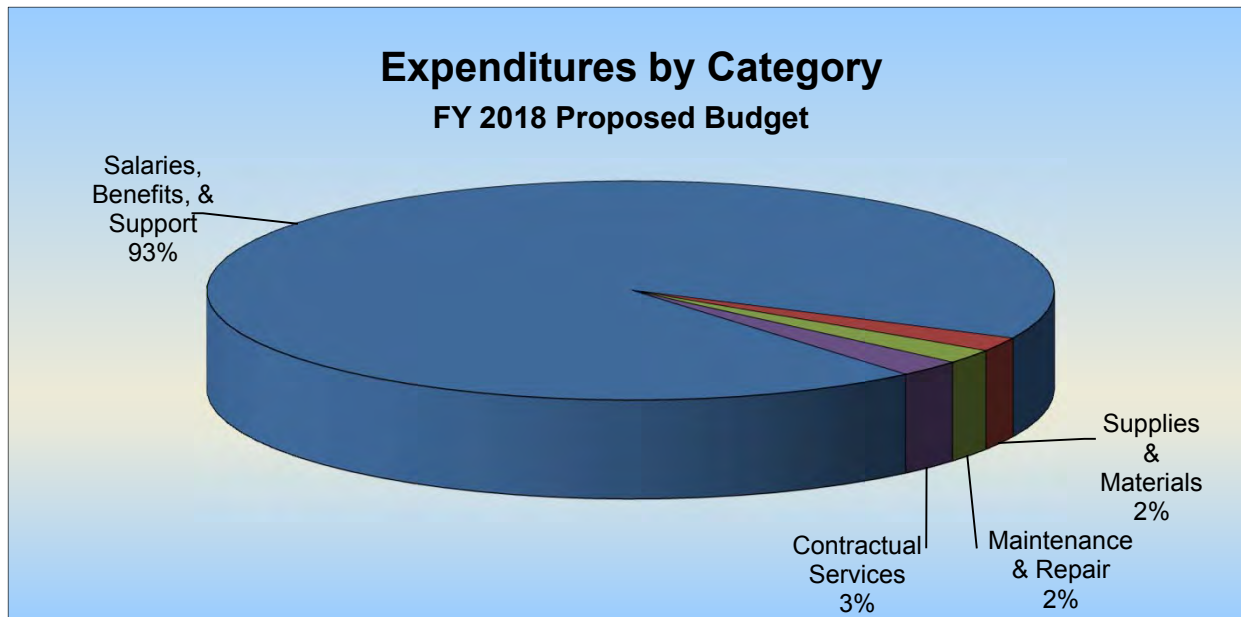
Salaries & Benefits: Includes rate stabilization and a 1% COLA increase.

Supplies & Materials: Class expenses and Fuel need increase.

Decreases:

Maintenance & Repair: Lower cost on annual tires and vehicle repairs.

Contractual Services: Lower cost on Uniforms and duty gear.



EXPENDITURE SUMMARY

ANIMAL CONTROL

Fund *01*
Dept# *4300*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 186,380	\$ 214,090	\$ 195,426	\$ 209,439
Supplies & Materials	8,036	20,252	19,348	23,999
Maintenance & Repair	3,318	4,426	4,457	4,950
Contractual Services	14,586	15,399	15,098	17,139
Designated Expenses	289	1,750	500	2,000
Capital Outlay & Improvements	-	-	-	-
Total	\$ 212,609	\$ 255,917	\$ 234,829	\$ 257,527

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

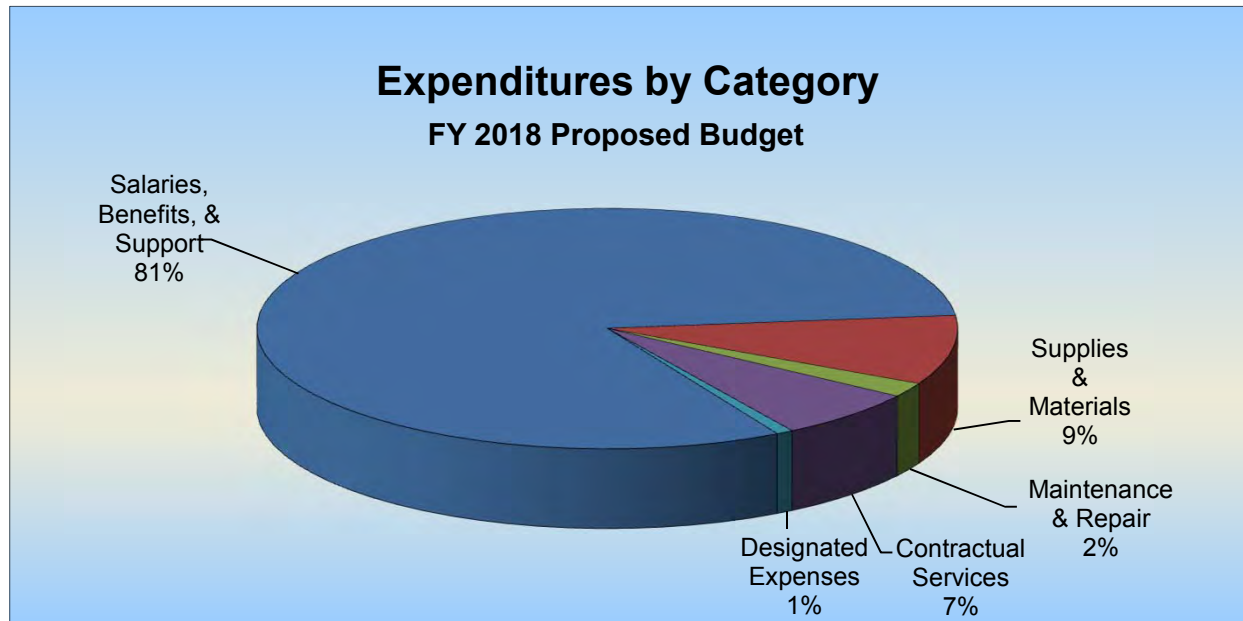
Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies (Animal Control Officer I position was funded beginning May 1, 2016) and it also includes a 1% COLA increase.

Supplies & Materials: Increase of Microchip fees (per new ordinance) and Fuel need increase.

Maintenance & Repair: Vehicle maintenance costs increase.

Contractual Services: Increase in Professional Development cost, due to training required for the animal control officers; uniform cost increase.

Capital Outlay & Improvements: Emergency veterinarian service need increase.



EXPENDITURE SUMMARY
FIRE/EMS - ADMINISTRATION

CATEGORY	Fund 01 Dept# 4400			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 221,405	\$ 237,587	\$ 226,169	\$ 236,762
Supplies & Materials	5,090	4,551	5,440	5,430
Maintenance & Repair	4,739	4,765	5,050	4,831
Contractual Services	51,293	63,986	66,161	72,176
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 282,527	\$ 310,889	\$ 302,820	\$ 319,199

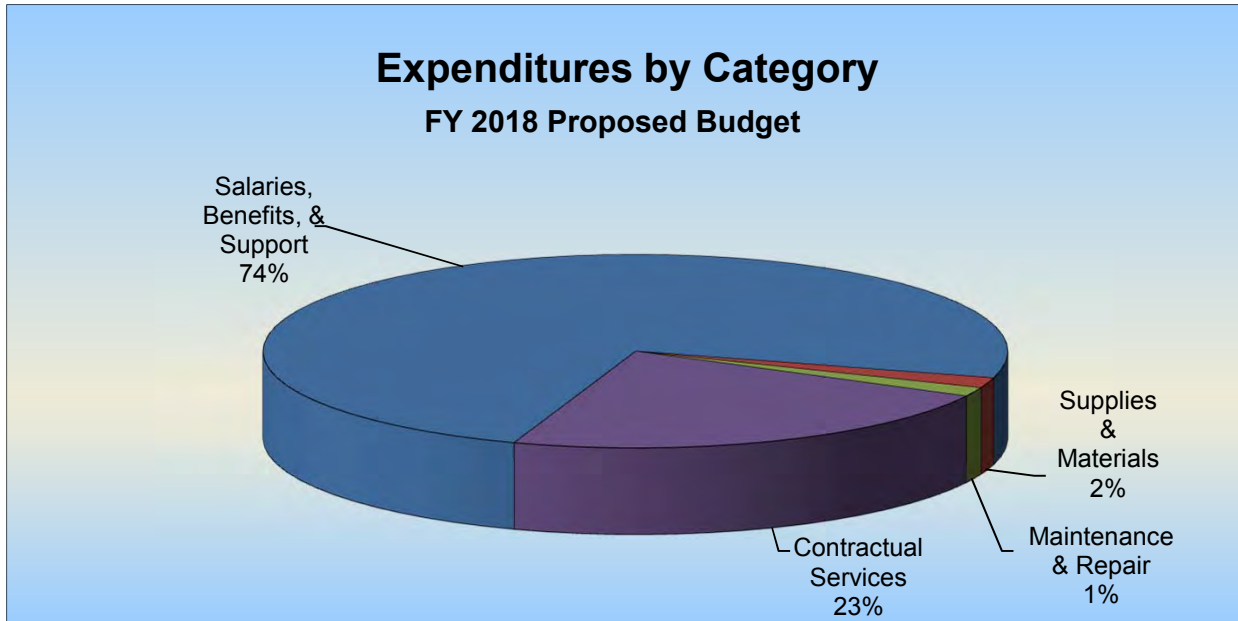
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Includes rate stabilization and a 1% COLA increase.
- Contractual Services: Increase of Consulting Fees (annual medical director fees) and Natural gas needs.

Decreases:

- Supplies & Materials: Less Cleaning supply needs.
- Maintenance & Repair: Reduced cost on phone and radio maintenance.



EXPENDITURE SUMMARY

FIRE/EMS - OPERATIONS

CATEGORY	Fund 01 Dept# 4417			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 2,885,148	\$ 3,045,207	\$ 3,052,993	\$ 3,232,968
Supplies & Materials	116,601	164,442	184,311	156,294
Maintenance & Repair	64,422	103,896	104,530	90,110
Contractual Services	87,912	120,361	96,656	113,369
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	14,683	57,201	20,680	8,900
Total	\$ 3,168,766	\$ 3,491,107	\$ 3,459,170	\$ 3,601,641

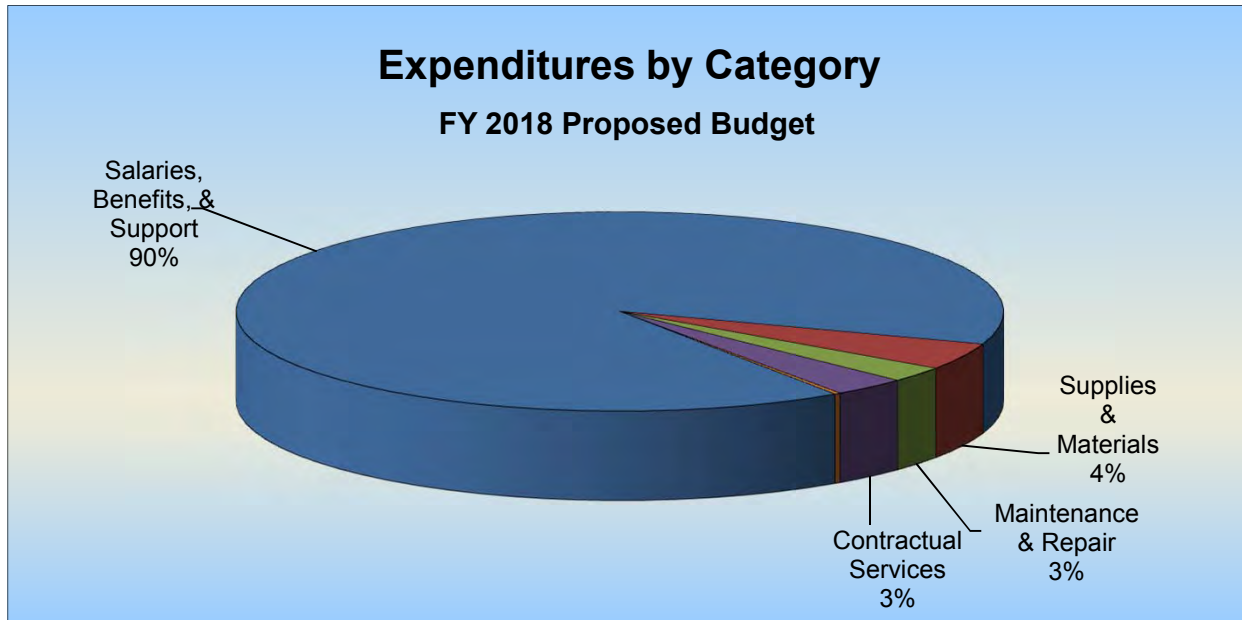
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Includes rate stabilization and a 1% COLA increase.
- Contractual Services: Expense increase in Professional Services for EMS billing services.

Decreases:

- Supplies & Materials: FY 2017 includes a purchase of a Zoll charging station, Thermal Imager Units, and EMS tablets.
- Maintenance & Repair: Vehicle and equipment maintenance decrease.
- Capital Outlay & Improvements: FY 2017 includes PPE replacement.



EXPENDITURE SUMMARY

FIRE/EMS - TRAINING

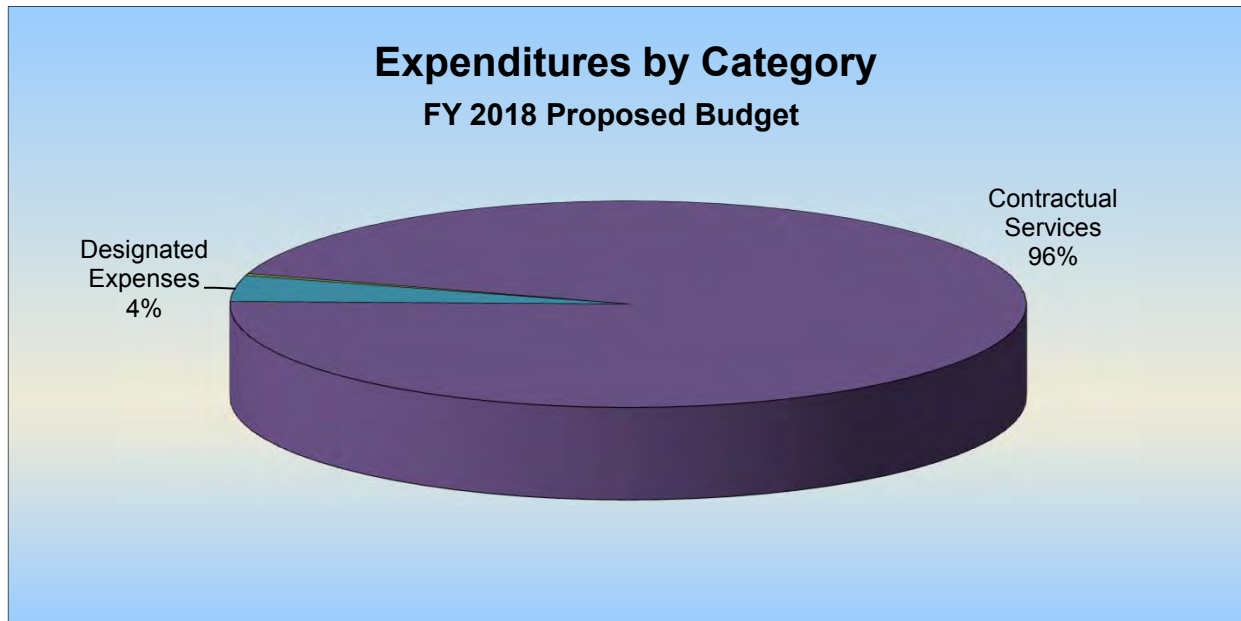
Fund *01*
Dept# *4418*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	-	-	-	-
Maintenance & Repair	171	170	189	193
Contractual Services	31,628	52,473	52,203	55,883
Designated Expenses	-	-	-	2,370
Capital Outlay & Improvements	-	-	-	-
Total	\$ 31,799	\$ 52,643	\$ 52,392	\$ 58,446

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Contractual Services: Increase in Professional Development cost, due to training required for the department.
Designated Expenses: Citizen Fire Academy Program expense.



EXPENDITURE SUMMARY

FIRE/EMS - PREVENTION

Fund *01*
Dept# *4419*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 99,164	\$ 101,240	\$ 101,135	\$ 101,063
Supplies & Materials	284	5,323	5,192	7,580
Maintenance & Repair	171	170	170	193
Contractual Services	1,108	3,825	3,707	2,620
Designated Expenses	793	723	723	1,070
Capital Outlay & Improvements	-	-	-	-
Total	\$ 101,520	\$ 111,281	\$ 110,927	\$ 112,526

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Supplies & Materials: FY 2018 includes a purchase of video/audio recording equipment to use during fire investigations.

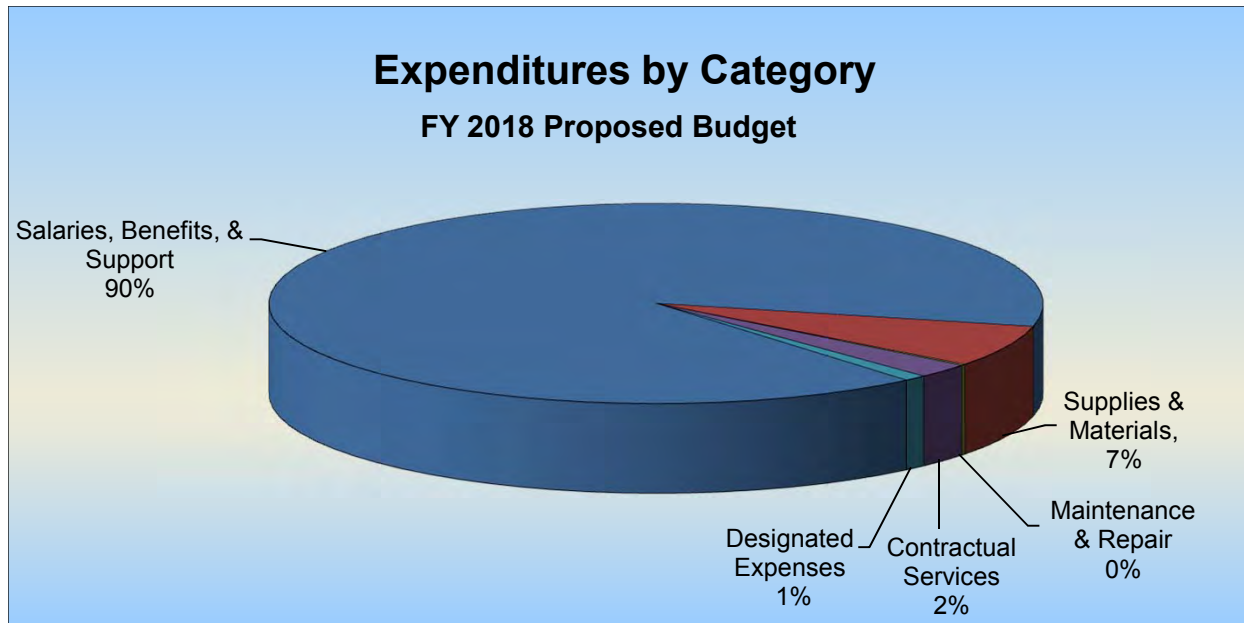
Maintenance & Repair: Equipment maintenance increase.

Designated Expenses: Investigation supply need increase.

Decreases:

Salaries & Benefits: Decrease due to decreased healthcare costs.

Contractual Services: FY 2017 includes purchase of body armors for two Peace Officers.



EXPENDITURE SUMMARY
EMERGENCY MANAGEMENT

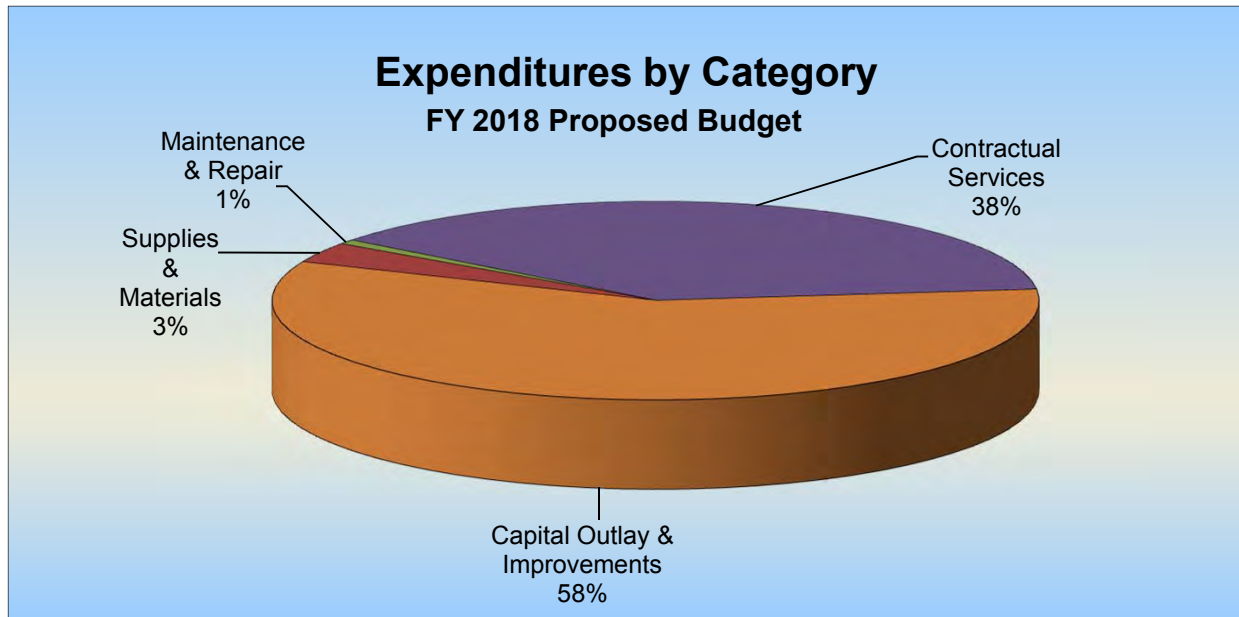
CATEGORY	Fund 01 Dept# 4420			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	388	730	698	712
Maintenance & Repair	143	145	151	157
Contractual Services	1,264	2,499	2,030	8,109
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	12,500
Total	\$ 1,795	\$ 3,374	\$ 2,879	\$ 21,478

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 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Supplies & Materials: Increase for dedicated costs of emergency management.
- Maintenance & Repair: Phone and radio maintenance expense increase.
- Contractual Services: Professional development requirements of the emergency management coordinator.
- Capital Outlay & Improvements: Installation of amateur radio antennas at the city radio tower site.



EXPENDITURE SUMMARY

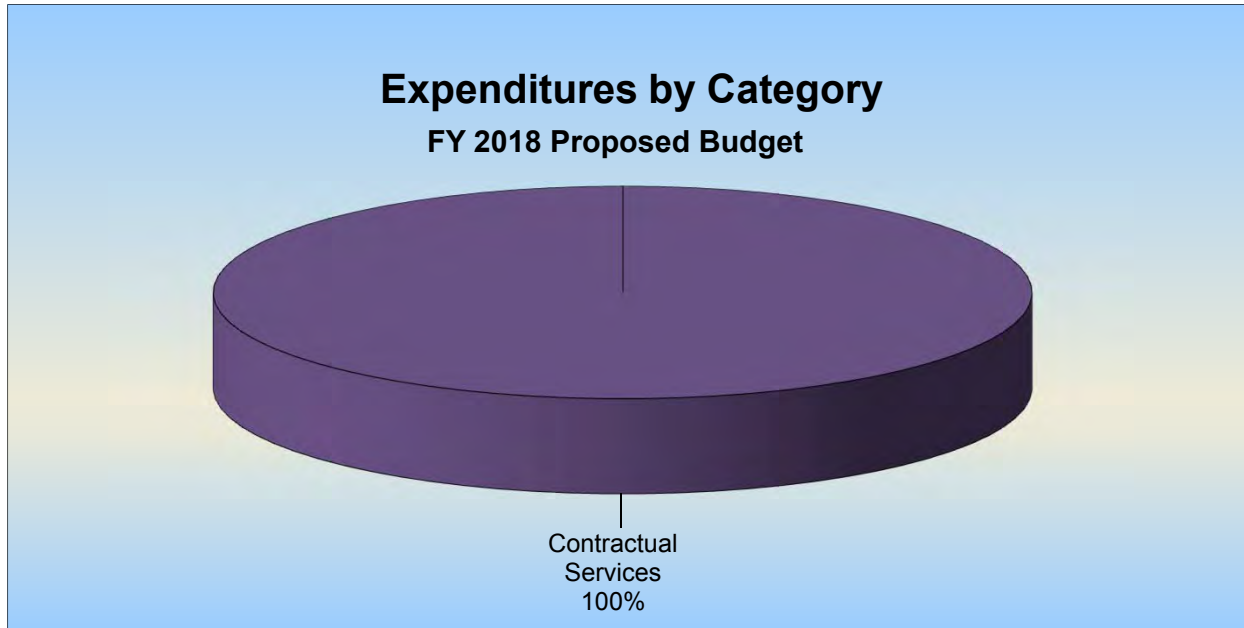
ENGINEERING

CATEGORY	Fund Dept#		01 5100	
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	-	-	-	-
Maintenance & Repair	-	-	-	-
Contractual Services	51,001	56,285	74,285	70,000
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 51,001	\$ 56,285	\$ 74,285	\$ 70,000

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Decreases:

Contractual Services: General Engineering Services need decrease.



EXPENDITURE SUMMARY

STREET DEPARTMENT

Fund *01*
Dept# *5300*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 205,061	\$ 222,782	\$ 206,741	\$ 214,792
Supplies & Materials	24,749	28,778	27,941	26,252
Maintenance & Repair	79,516	79,991	79,951	79,894
Contractual Services	268,455	294,562	289,964	278,820
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Ave D Sidewalk Improvements	368	117,954	117,954	-
Total	\$ 578,149	\$ 744,067	\$ 722,551	\$ 599,758

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.

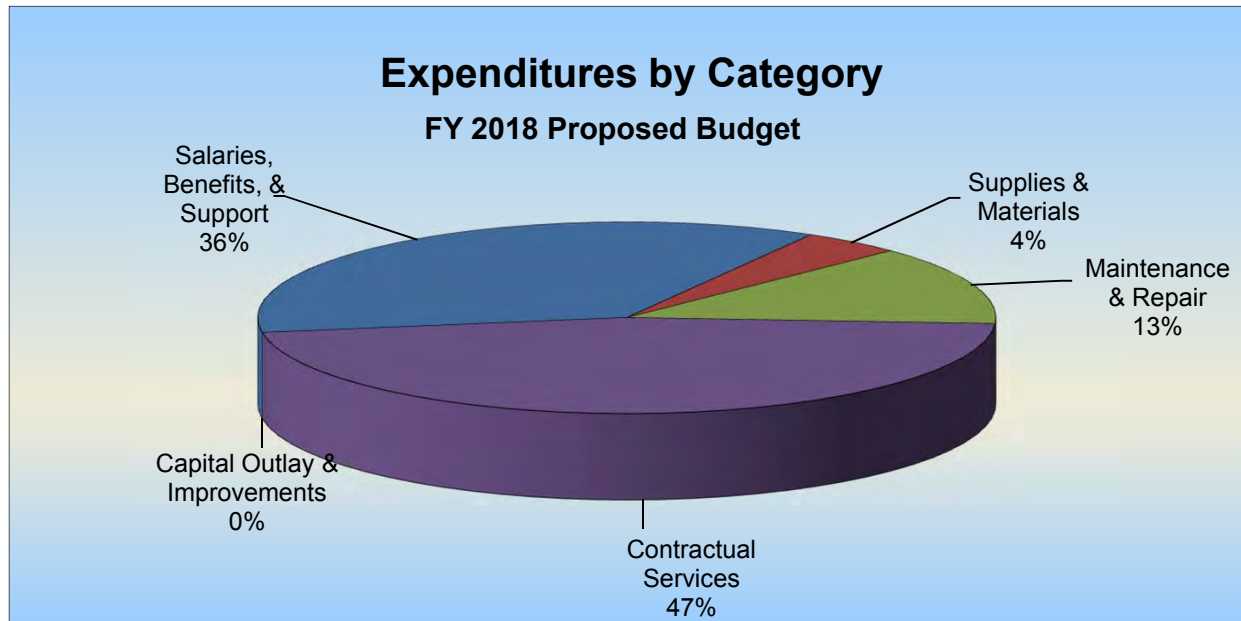
Decreases:

Supplies & Materials: FY 2017 includes a purchase of a fuel transfer tank and other equipment.

Maintenance & Repair: Reduced facility and vehicle maintenance costs.

Contractual Services: FY 2017 includes the cost for the Utility rate study.

Ave D Sidewalk Improvements: Phase II completed in FY 2017.



EXPENDITURE SUMMARY

FLEET SERVICES

CATEGORY	Fund 01 Dept# 5500			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 252,228	\$ 262,020	\$ 256,743	\$ 260,036
Supplies & Materials	6,340	6,706	6,751	8,431
Maintenance & Repair	2,805	4,687	4,687	4,691
Contractual Services	9,426	17,022	16,929	12,441
Designated Expenses	235	395	395	300
Capital Outlay & Improvements	5,500	-	-	-
Total	\$ 276,534	\$ 290,830	\$ 285,505	\$ 285,899

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Salaries & Benefits: Includes a 1% COLA increase.

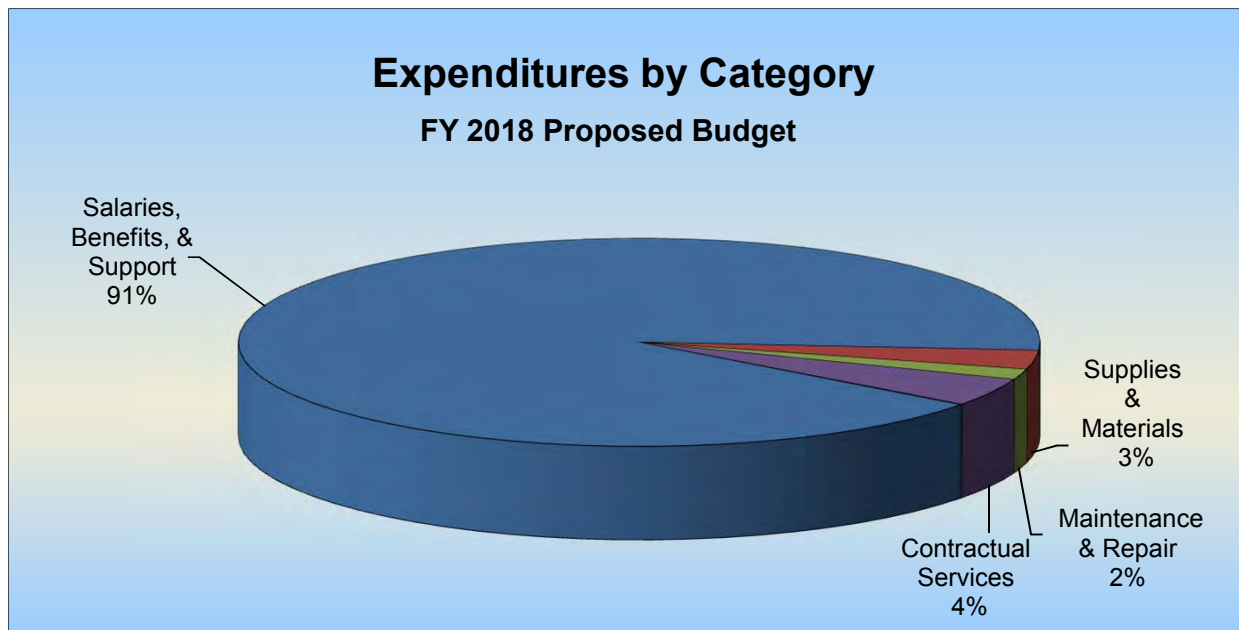
Supplies & Materials: Increased fuel needs and it includes a purchase of a Oil filter crusher.

Maintenance & Repair: Maintenance costs increase.

Decreases:

Contractual Services: FY 2017 includes the cost for spill prevention.

Designated Expenses: Waste Oil pick up cost decrease.



EXPENDITURE SUMMARY

PLANNING

CATEGORY	Fund 01		Dept# 6100	
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 80,630	\$ 154,994	\$ 155,271	\$ 154,605
Supplies & Materials	1,885	10,133	1,250	3,882
Maintenance & Repair	1,266	1,968	1,468	2,240
Contractual Services	97,875	203,516	201,796	4,994
Designated Expenses	-	300	100	150
Capital Outlay & Improvements	-	-	-	-
Total	\$ 181,656	\$ 370,911	\$ 359,885	\$ 165,871

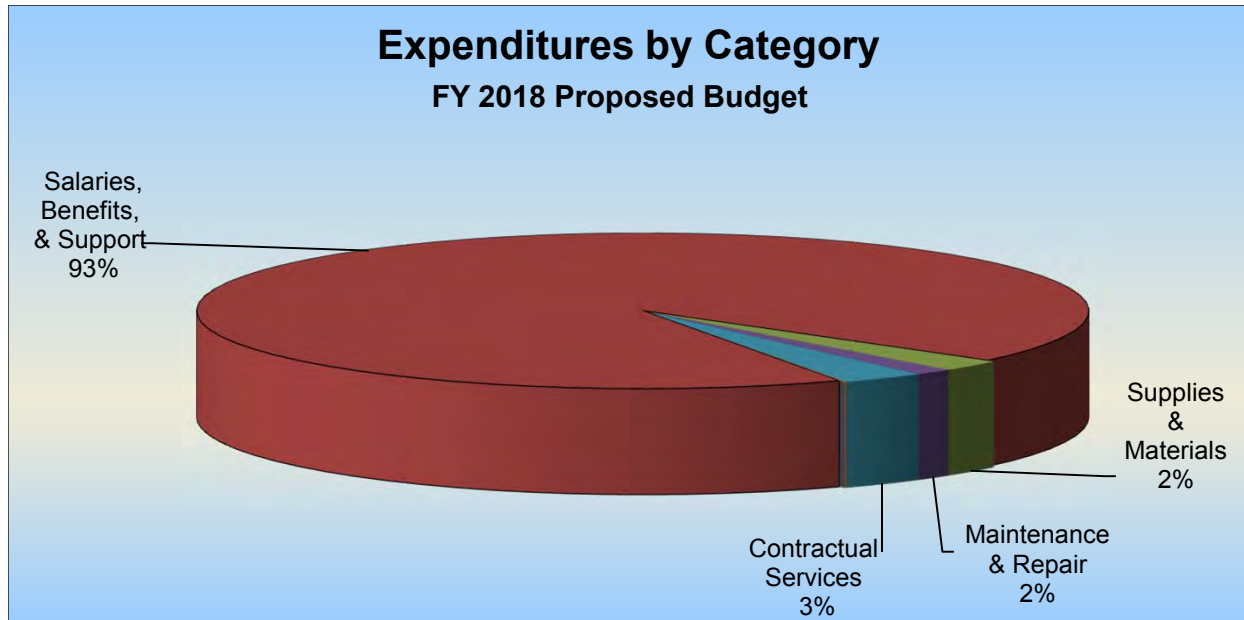
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Supplies & Materials: Includes the cost for printer ink and vehicle expenses.
- Maintenance & Repair: Increased cost for ARC GIS and AUTO CAD.
- Capital Outlay & Improvements: Plat Filing fee increase.

Decreases:

- Salaries & Benefits: Decrease due to decreased healthcare costs.
- Contractual Services: Update to Thoroughfare Plan and the Comprehensive Plan completed in FY 2017



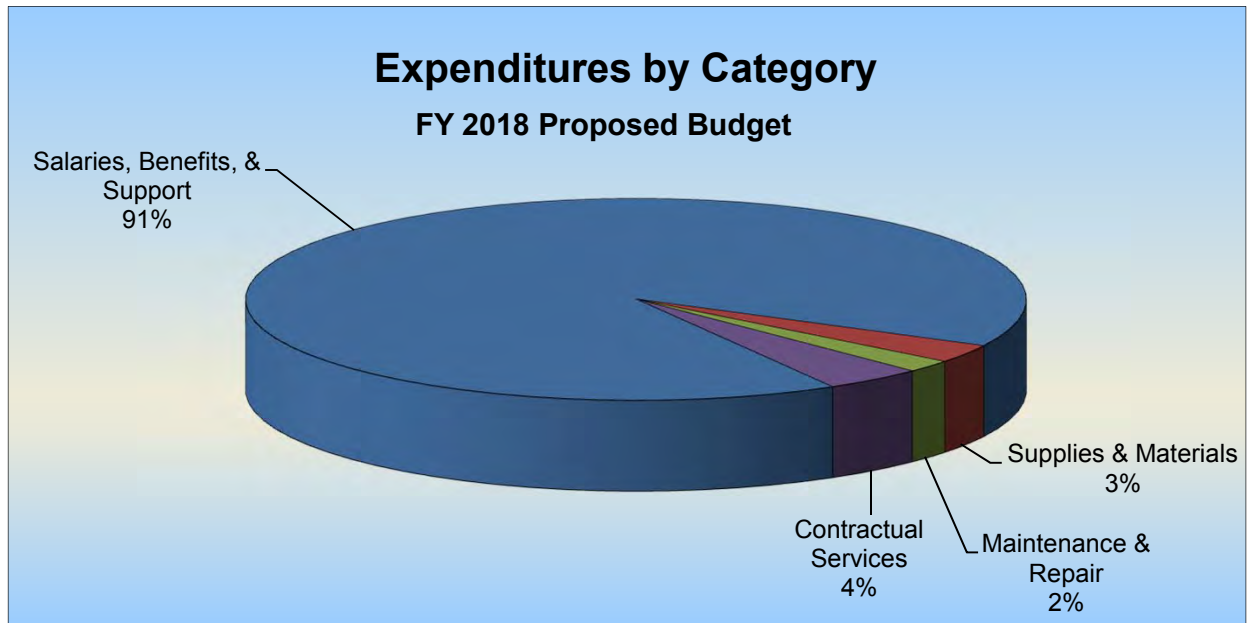
EXPENDITURE SUMMARY
BUILDING AND DEVELOPMENT

CATEGORY	Fund 01 Dept# 5200			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 276,062	\$ 320,236	\$ 309,552	\$ 312,034
Supplies & Materials	3,348	8,969	7,799	10,119
Maintenance & Repair	8,166	6,208	5,708	6,799
Contractual Services	7,639	13,706	12,881	14,076
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	121	121	-
Total	\$ 295,215	\$ 349,240	\$ 336,061	\$ 343,028

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Includes 1% COLA increase.
- Supplies & Materials: Inspection tag inventory and fuel need increase.
- Maintenance & Repair: Increased cost on tires and unforeseen repairs.
- Contractual Services: Increase in Professional Development cost, due to training required for the inspectors.



EXPENDITURE SUMMARY
CODE AND HEALTH COMPLIANCE

Fund *01*
Dept# *7200*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 140,528	\$ 151,930	\$ 137,695	\$ 150,723
Supplies & Materials	5,138	8,861	6,687	7,737
Maintenance & Repair	3,861	6,888	6,738	6,492
Contractual Services	10,798	18,328	15,375	16,468
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 160,325	\$ 186,007	\$ 166,495	\$ 181,420

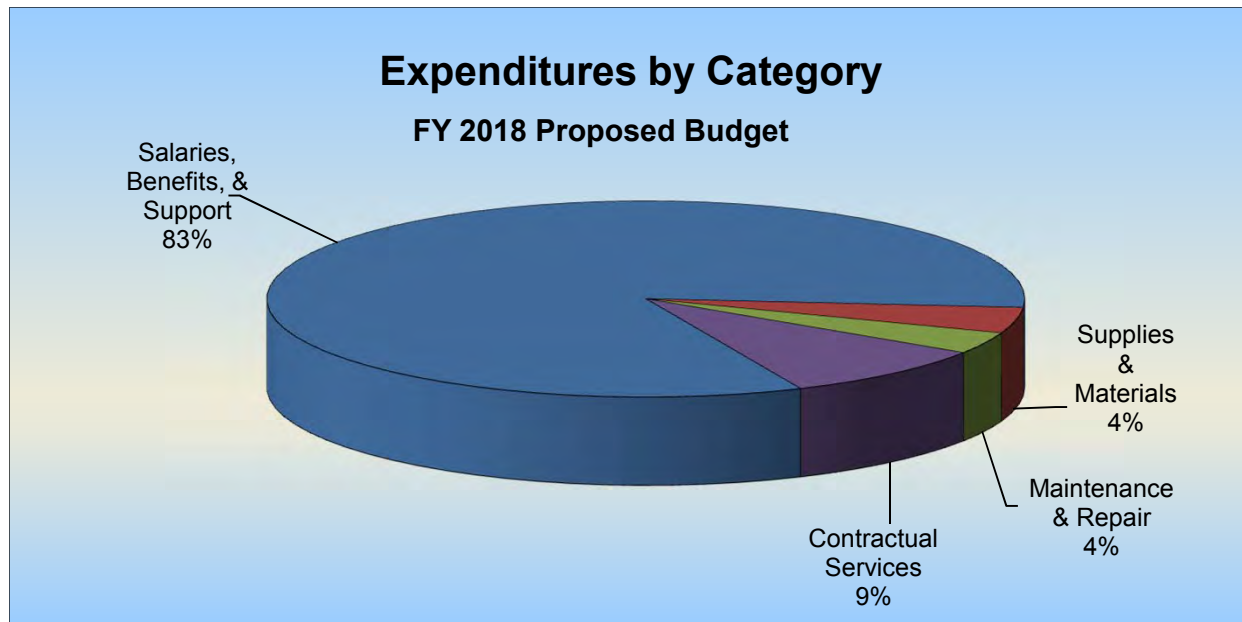
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.
- Supplies & Materials: Increased fuel needs.
- Contractual Services: Increase in Professional Development cost, due to training required for the officers.

Decreases:

- Maintenance & Repair: Lower cost on annual tires and vehicle repairs.



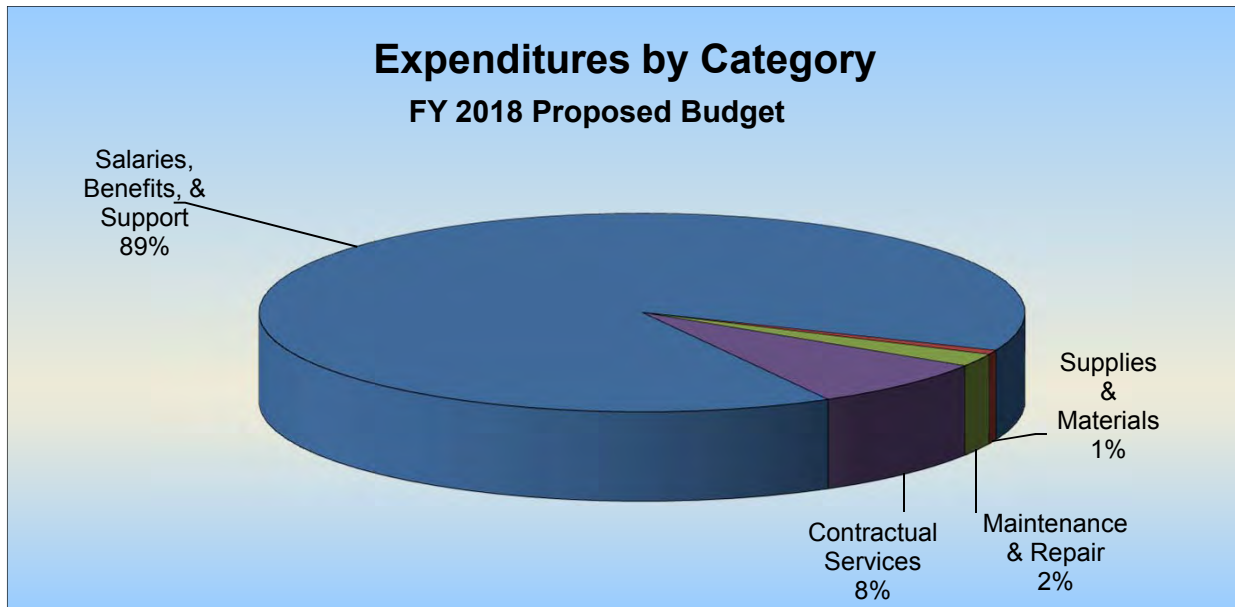
EXPENDITURE SUMMARY
PARKS AND RECREATION - ADMINISTRATION

CATEGORY	Fund 01 Dept# 5400			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 156,230	\$ 160,614	\$ 162,980	\$ 169,147
Supplies & Materials	806	965	1,254	1,300
Maintenance & Repair	934	1,588	2,488	3,963
Contractual Services	13,240	16,226	13,229	14,948
Designated Expenses	1,978	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 173,188	\$ 179,393	\$ 179,951	\$ 189,358

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Additional responsibilities assigned to the department director; also includes a 1% COLA increase.
- Supplies & Materials: Printer toner/ink need increase.
- Maintenance & Repair: Increased building & equipment maintenance.
- Contractual Services: Internet service for department tablets; Staff Professional development requirements.



EXPENDITURE SUMMARY
PARKS AND RECREATION MAINTENANCE

Fund *01*
Dept# *5410*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 387,753	\$ 585,231	\$ 554,248	\$ 563,808
Supplies & Materials	27,983	31,268	35,406	34,888
Maintenance & Repair	39,204	32,910	41,595	32,219
Contractual Services	33,489	25,245	24,676	25,445
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 488,429	\$ 674,654	\$ 655,925	\$ 656,360

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

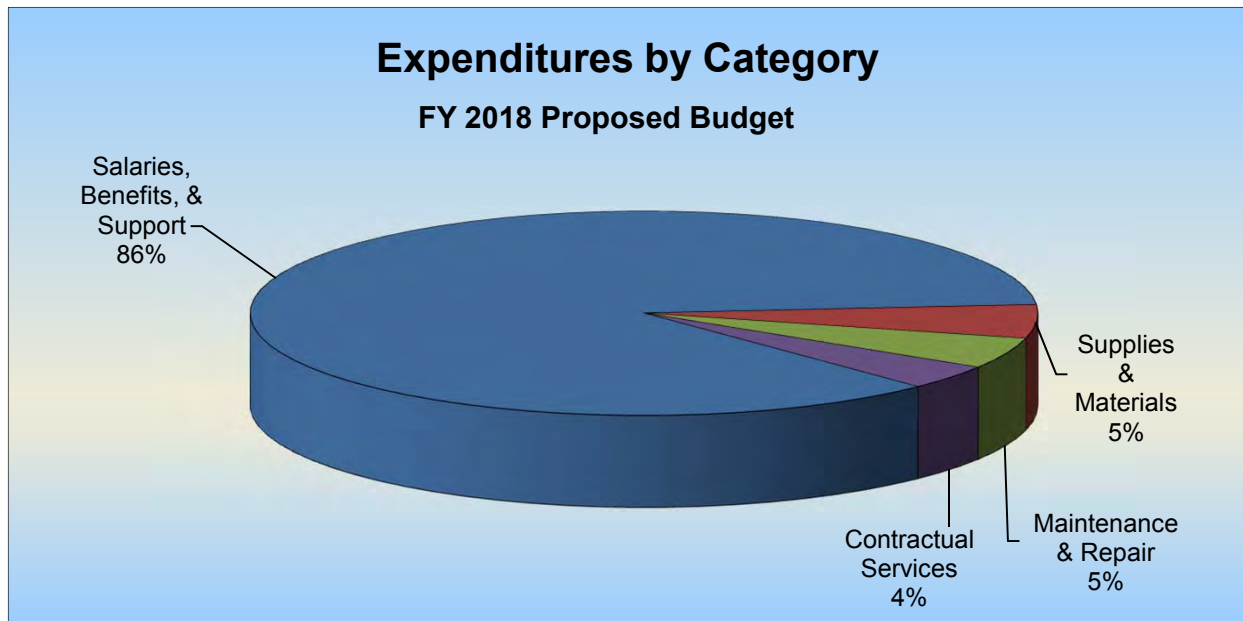
Salaries & Benefits: Maintenance crew moved from the Golf Course and department was restructured; It also includes a 1% COLA increase.

Contractual Services: Trencher and Lift rental; energy consumption increase.

Decreases:

Supplies & Materials: Decrease in needed field/shop supplies.

Maintenance & Repair: Lower vehicle and equipment maintenance and repair costs anticipated in FY 2018.



EXPENDITURE SUMMARY
PARKS AND RECREATION - ATHLETICS

CATEGORY			Fund Dept#	01 5420
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 126,390	\$ 152,064	\$ 151,306	\$ 151,732
Supplies & Materials	135,696	148,675	144,557	143,735
Maintenance & Repair	3,875	20,213	20,807	19,057
Contractual Services	37,511	41,475	41,495	41,700
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 303,472	\$ 362,427	\$ 358,165	\$ 356,224

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

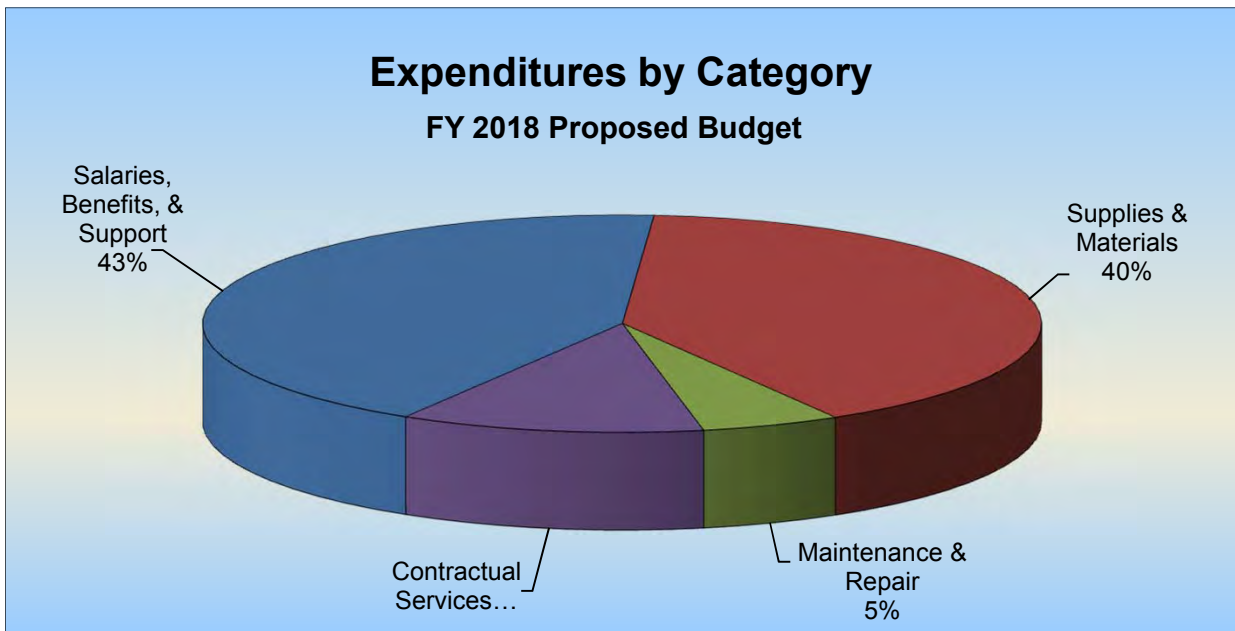
Salaries & Benefits: Includes a 1% COLA increase.

Contractual Services: TAAF annual rate increase.

Decreases:

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

Maintenance & Repair: Lower vehicle maintenance and repair costs anticipated in FY 2018.



EXPENDITURE SUMMARY
PARKS AND RECREATION - AQUATICS

Fund *01*
Dept# *5430*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 120,960	\$ 112,057	\$ 106,957	\$ 112,311
Supplies & Materials	29,556	35,316	35,312	35,905
Maintenance & Repair	4,062	5,941	5,941	5,026
Contractual Services	3,147	4,300	4,300	4,300
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 157,725	\$ 157,614	\$ 152,510	\$ 157,542

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

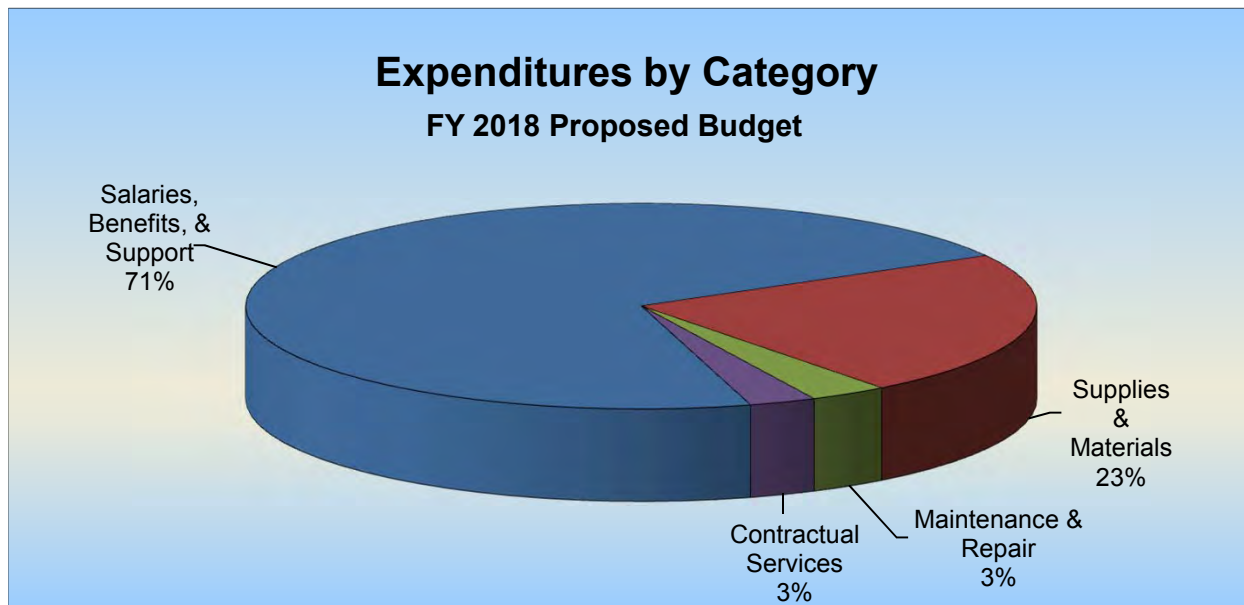
Increases:

Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.

Supplies & Materials: Increased program costs due to higher participation.

Decreases:

Maintenance & Repair: Lower building maintenance and repair costs anticipated in FY 2018.



EXPENDITURE SUMMARY
PARKS AND RECREATION SPECIAL EVENTS

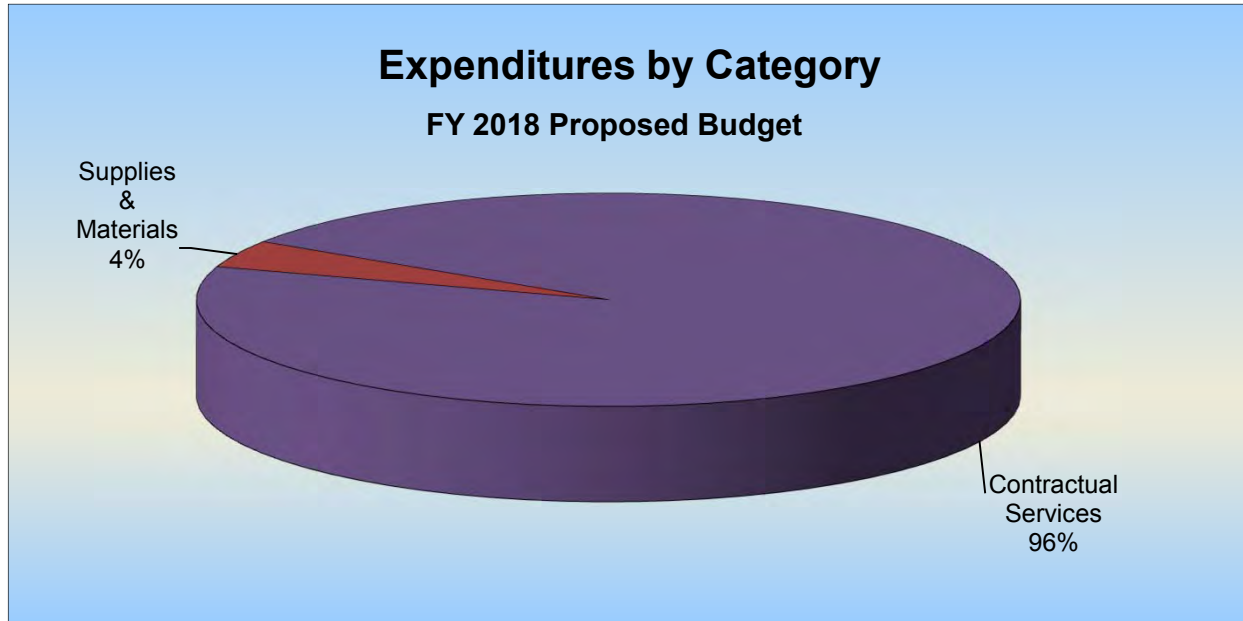
Fund *01*
Dept# *5440*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	650	1,100	950	975
Maintenance & Repair	-	-	-	-
Contractual Services	23,447	33,200	21,034	22,500
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 24,097	\$ 34,300	\$ 21,984	\$ 23,475

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Supplies & Materials: Increase of printing cost for school flyers.
- Contractual Services: Energy consumption increase.



EXPENDITURE SUMMARY

LIBRARY

Fund *01*
Dept# *7100*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 284,128	\$ 327,333	\$ 307,928	\$ 326,134
Supplies & Materials	15,694	16,492	17,375	20,021
Maintenance & Repair	20,444	33,766	32,883	17,367
Contractual Services	49,146	54,469	54,469	54,502
Designated Expenses	376	850	850	850
Capital Outlay & Improvements	34,334	34,400	34,400	29,700
Total	\$ 404,122	\$ 467,310	\$ 447,905	\$ 448,574

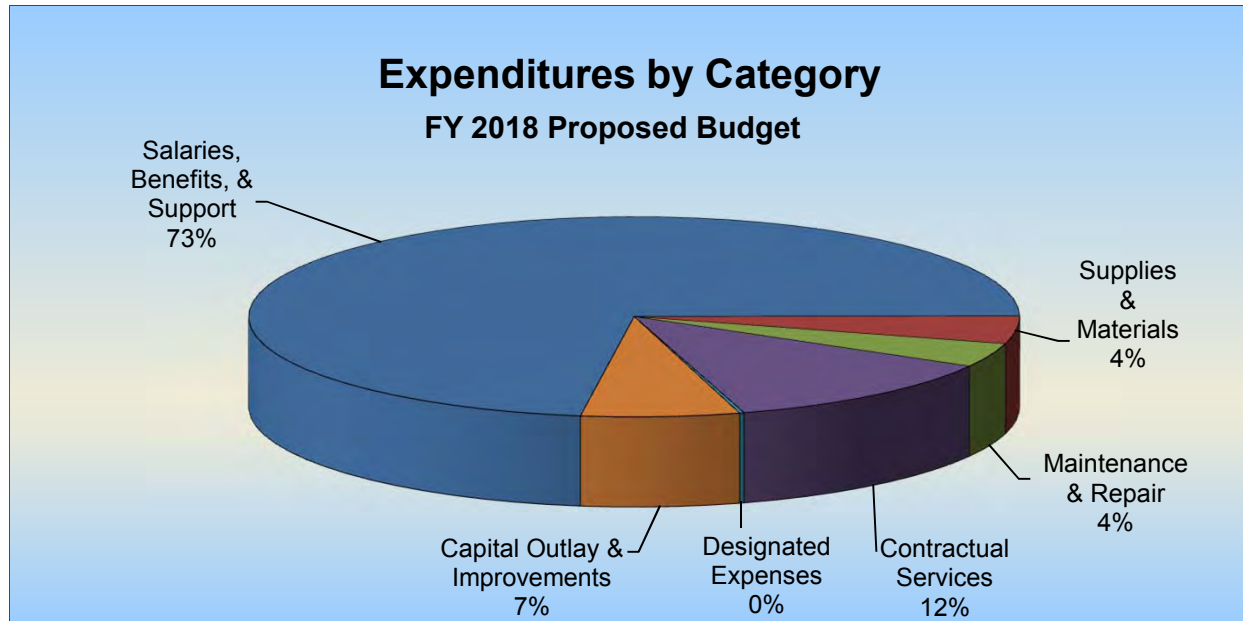
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.
- Supplies & Materials: Increased need for supplies and materials due to various programs/activities.
- Contractual Services: Increased cost on dues and subscription.

Decreases:

- Maintenance & Repair: Year End Projection includes door replacements and other building repair/maintenance costs.
- Capital Outlay & Improvements: Reduced book collection costs.



EXPENDITURE SUMMARY

NON-DEPARTMENTAL

Fund *01*
Dept# *7500*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 50,791	\$ (29,597)	\$ 99,250	\$ 80,500
Supplies & Materials	5,039	4,885	3,878	4,885
Maintenance & Repair	46,272	53,774	43,772	45,944
Contractual Services	102,551	179,410	179,040	123,369
Designated Expenses	148,571	174,891	158,571	181,728
Capital Outlay & Improvements	44,711	8,562	8,562	-
Economic Development Incentives	201,792	290,000	203,164	354,000
Grant Matches	-	15,000	15,000	-
Total	\$ 599,727	\$ 696,925	\$ 711,237	\$ 790,426

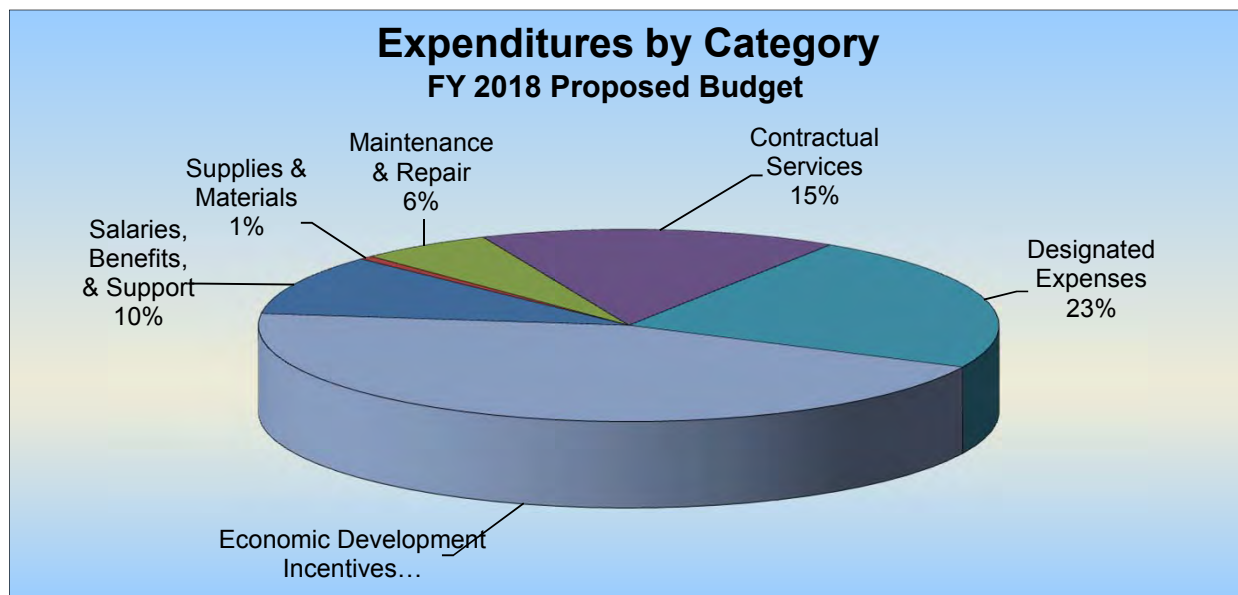
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Supplies & Materials: Current FY does not include any paper supply orders.
- Maintenance & Repair: Increase due to Incode Content Manager.
- Designated Expenses: Increased insurance premiums (TML).
- Economic Development Incentives: Incentive (property and sales taxes) for economic development at Shops at Five Hills and Home Base.

Decreases:

- Salaries & Benefits: Decrease in Outside Agencies Funding.
- Contractual Services: State Legislative Services cost was included in FY 2017.
- Capital Outlay & Improvements: The West Gateway Monument Sign project completed in FY 2017.
- Grant Matches: FY 2017 includes a grant match for Prevention & Safety.





Water & Sewer Fund



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 2018 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 13,479 residential and commercial customers through the Water & Sewer Fund. The Adopted 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.

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
REVENUES	Actual	Actual	Actual	Projected	Proposed
Sale of Water	5,136,963	5,551,053	5,384,951	5,853,796	5,974,912
Sewer Revenues	4,773,232	5,005,057	4,844,736	5,265,113	5,374,052
Service Charges	127,970	171,027	137,218	132,097	134,503
Late Payment Charges	306,640	306,615	334,366	35,000	240,000
Other Income	116,804	192,261	121,924	52,840	80,330
TOTAL	10,461,609	11,226,013	10,823,195	11,338,846	11,803,797
EXPENSES					
Salaries & Benefits	1,817,118	1,884,137	1,858,243	1,815,644	1,799,278
Supplies & Materials	263,287	272,060	244,801	247,753	237,354
Repairs & Maintenance	317,782	341,053	334,114	458,476	349,955
Contractual Services	1,427,014	1,541,327	1,288,816	2,029,628	2,087,437
Designated Expenses	5,469,037	6,189,743	5,902,767	10,411,981	7,221,406
Capital Outlay	7,831	41,651	48,134	104,359	-
Transfers	795,000	835,000	895,000	939,750	939,750
TOTAL	10,097,069	11,104,971	10,571,875	16,007,591	12,635,180
Revenues Over/(Under)					
Expenses	364,540	121,042	251,320	(4,668,745)	(831,383)
TOTAL	10,461,609	11,226,013	10,823,195	11,338,846	11,803,797

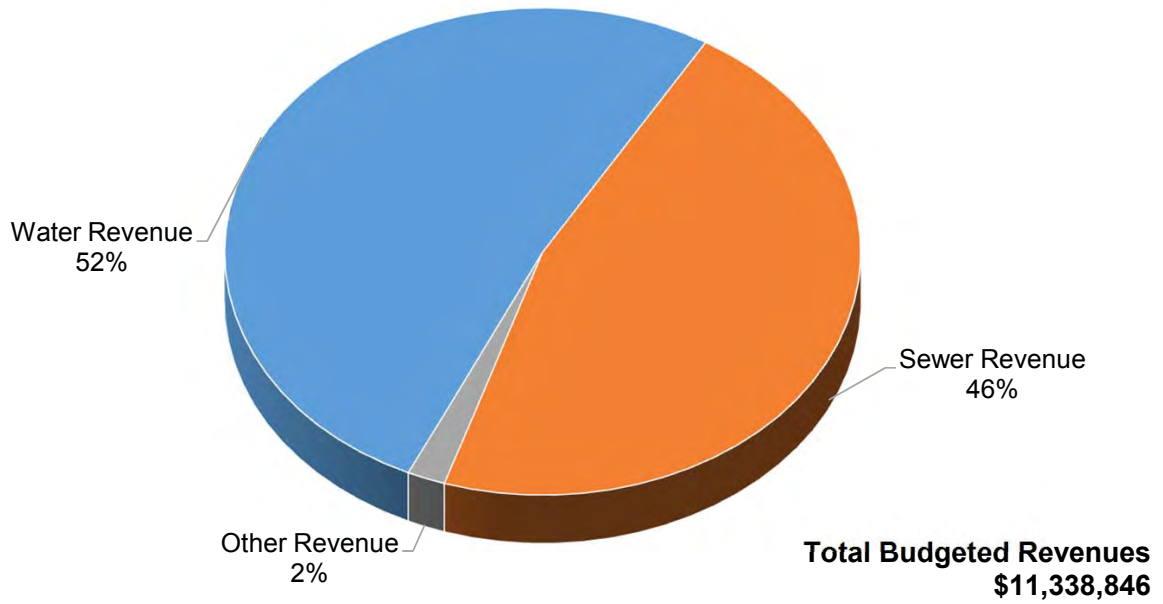
CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2017-18 PROPOSED BUDGET
WATER & SEWER FUND
SUMMARY OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2016-17	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
BEGINNING FUND BALANCE:						
Unreserved, Undesignated	\$ 3,124,563	\$ 3,375,883	\$ 3,375,883	\$ 1,707,138	\$ -	\$ 1,707,138
TOTAL BEGINNING FUND BALANCE	\$ 3,124,563	\$ 3,375,883	\$ 3,375,883	\$ 1,707,138	\$ -	\$ 1,707,138
REVENUES:						
Water Revenue	\$ 5,480,854	\$ 6,049,764	\$ 6,049,764	\$ 6,170,760	\$ -	\$ 6,170,760
Sewer Revenue	4,931,019	5,472,000	5,441,373	5,550,204	-	5,550,204
Senior Citizen Discount	(182,186)	(204,000)	(372,228)	(372,000)	-	(372,000)
Water Tap Fees	39,873	33,600	41,533	42,360	-	42,360
Sewer Tap Fees	11,870	12,000	12,810	13,200	-	13,200
Connect/Disconnect Fee	73,644	74,004	70,927	71,640	-	71,640
Composting Sales Revenue	3,623	4,420	2,789	3,655	-	3,655
Service Charge-NSF check	4,830	4,200	2,540	3,048	-	3,048
Subtotal	\$ 10,363,527	\$ 11,445,988	\$ 11,249,508	\$ 11,482,867	\$ -	\$ 11,482,867
Admin Reimb-Drainage	\$ 20,250	\$ 20,500	\$ 20,500	\$ 20,800	\$ -	\$ 20,800
Interest Revenue	15,723	7,800	7,800	7,800	-	7,800
Admin Fees	124	122	122	130	-	130
Late Charge For Billing	334,366	327,000	35,000	240,000	-	240,000
Miscellaneous Revenues	53,874	62,004	21,418	21,600	-	21,600
Insurance Proceeds	1,900	-	-	-	-	-
Cash Over (Short)	53	-	-	-	-	-
Credit Card Convenience Fee	3,378	2,400	1,498	600	-	600
Auction Proceeds	30,000	7,000	3,000	30,000	-	30,000
Subtotal	\$ 459,668	\$ 426,826	\$ 89,338	\$ 320,930	\$ -	\$ 320,930
TOTAL REVENUE	\$ 10,823,195	\$ 11,872,814	\$ 11,338,846	\$ 11,803,797	\$ -	\$ 11,803,797
TOTAL FUNDS AVAILABLE	\$ 13,947,758	\$ 15,248,697	\$ 14,714,729	\$ 13,510,935	\$ -	\$ 13,510,935
EXPENDITURES:						
Public Works Administration (80)	\$ 231,057	\$ 391,058	\$ 309,082	\$ 348,875	\$ 8,000	\$ 356,875
Utility Administration (81)	538,146	853,126	821,165	879,571	42,425	921,996
Water Distribution (82)	1,272,716	1,406,193	1,378,784	1,438,126	-	1,438,126
Sewer Collection (83)	515,311	539,939	523,172	493,928	13,100	507,028
Wastewater Treatment (84)	74,056	246,131	246,908	75,484	-	75,484
Composting (84-01)	13,963	100,040	92,097	106,270	-	106,270
Wastewater - South Plant (84-02)	222,828	266,810	289,830	250,383	-	250,383
Wastewater - NE Plant (84-03)	336,698	413,996	414,174	394,825	-	394,825
Wastewater - NW Plant (84-04)	458,456	495,385	486,910	483,422	-	483,422
Wastewater - Lab (84-05)	37,553	41,810	39,361	43,125	-	43,125
Non-Departmental (85)	3,024,766	4,005,071	4,108,150	3,489,311	-	3,489,311
OPERATING EXPENDITURES	\$ 6,725,550	\$ 8,759,559	\$ 8,709,633	\$ 8,003,320	\$ 63,525	\$ 8,066,845
OTHER EXPENDITURES:						
Capital Outlay	\$ 48,134	\$ 98,159	\$ 104,359	\$ -	\$ -	\$ -
Public Loan-380 Agreement	-	3,000,000	3,000,000	-	-	-
Principal & Int Debt Pymts	3,798,191	3,871,554	4,193,599	4,568,335	-	4,568,335
TOTAL OTHER EXPENDITURES	\$ 3,846,325	\$ 6,969,713	\$ 7,297,958	\$ 4,568,335	\$ -	\$ 4,568,335
TOTAL EXPENDITURES	\$ 10,571,875	\$ 15,729,272	\$ 16,007,591	\$ 12,571,655	\$ 63,525	\$ 12,635,180
ENDING FUND BALANCE:						
Unreserved, Undesignated	\$ 3,375,883	\$ (480,575)	\$ (1,292,862)	\$ 939,280	\$ (63,525)	\$ 875,755
TOTAL ENDING FUND BALANCE	\$ 3,375,883	\$ (480,575)	\$ (1,292,862)	\$ 939,280	\$ (63,525)	\$ 875,755
ADJUSTMENT-ECONOMIC DEV LOAN						
1st Amendment to 5 Hills 380 Agmt	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 3,375,883	\$ 2,519,425	\$ 1,707,138	\$ 939,280	\$ (63,525)	\$ 875,755
IDEAL FUND BALANCE	\$ 1,681,388	\$ 2,189,890	\$ 2,177,408	\$ 2,000,830		\$ 2,016,711
OVER (UNDER) IDEAL FUND BALANCE	\$ 1,694,495	\$ 329,535	\$ (470,270)	\$ (1,061,550)	\$ (63,525)	\$ (1,140,956)

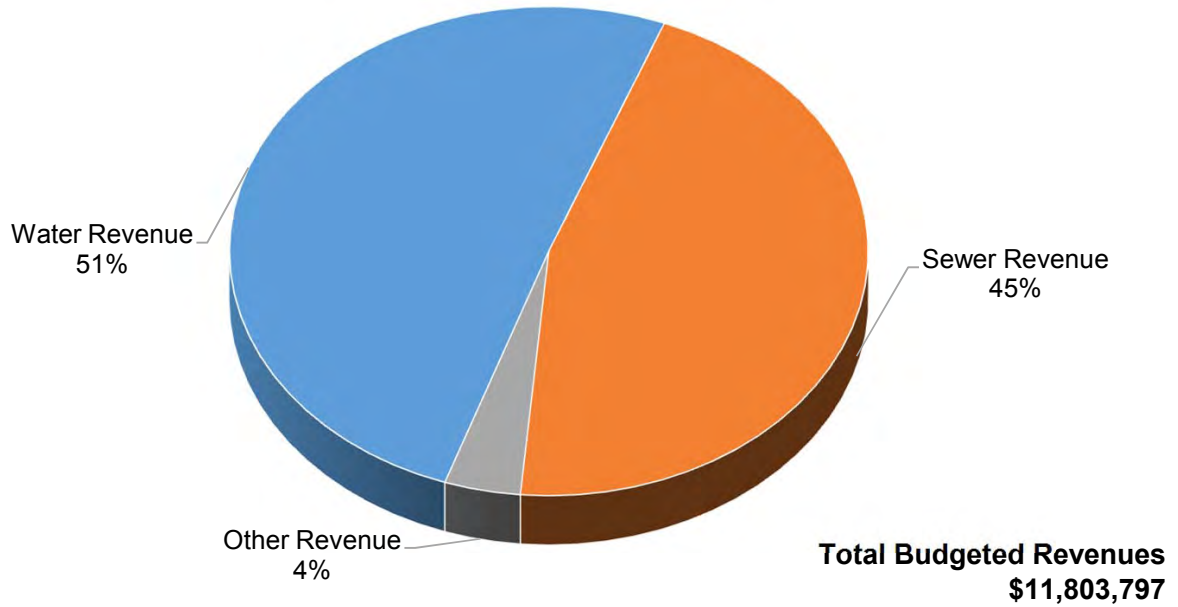
* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**City of Copperas Cove, Texas
FY 2018 Proposed Budget
Water and Sewer Fund
Budgeted Revenues by Source Comparison**

Fiscal Year 2016-2017 Budgeted Revenue

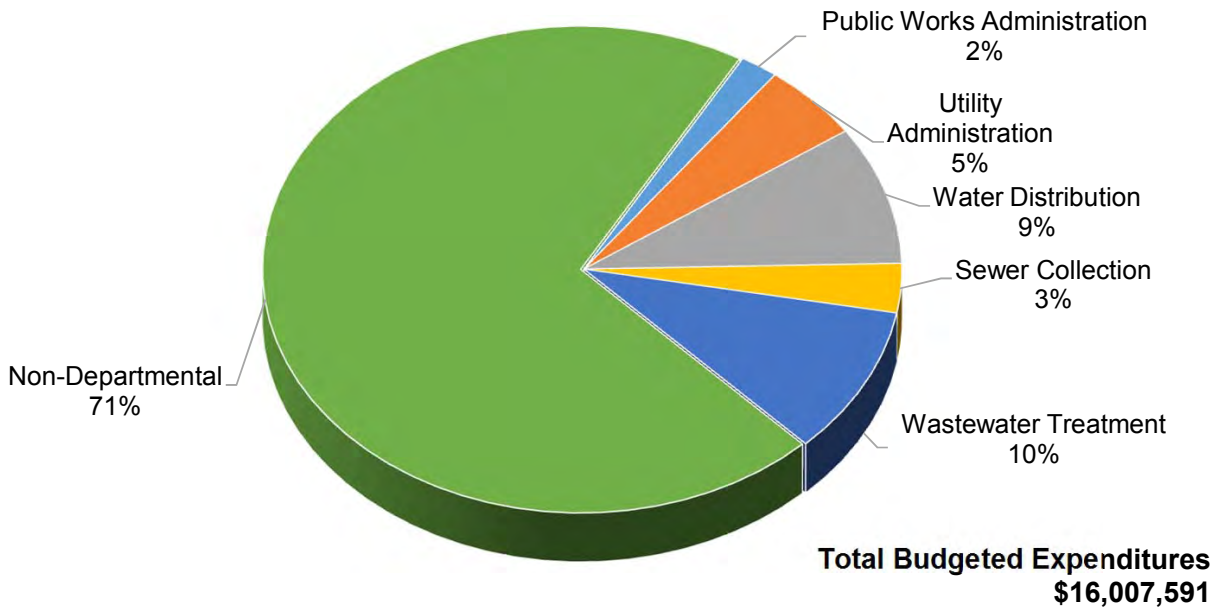


Fiscal Year 2017-2018 Proposed Revenue

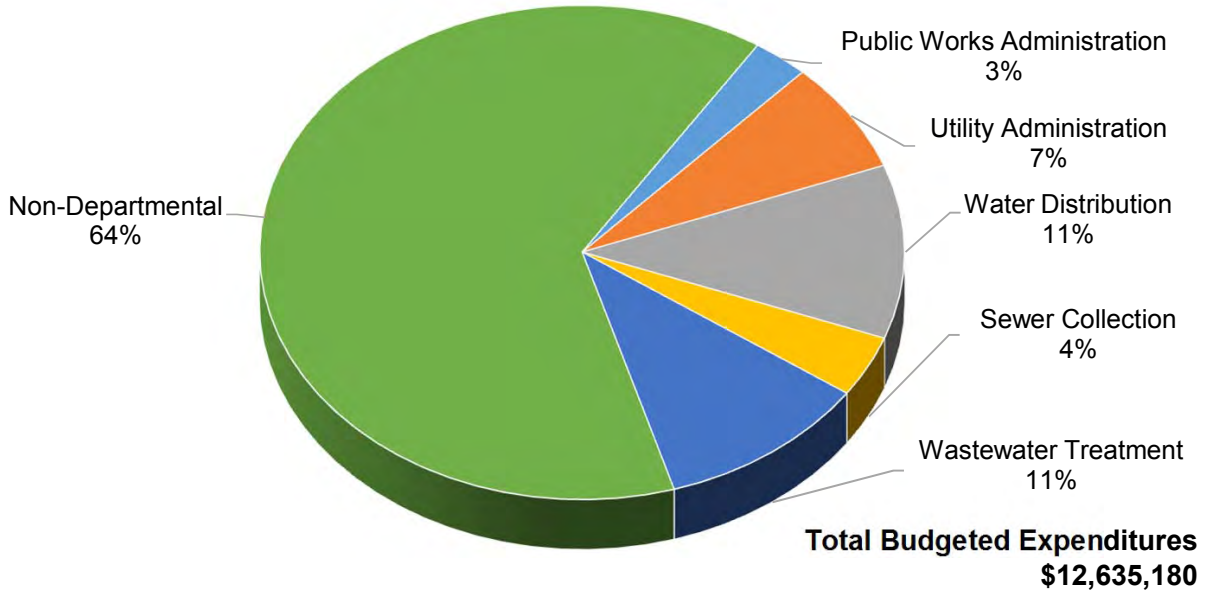


**City of Copperas Cove, Texas
 FY 2018 Proposed Budget
 Water and Sewer Fund
 Budgeted Expenditures by Function Comparison**

Fiscal Year 2016-2017 Budgeted Expenditures

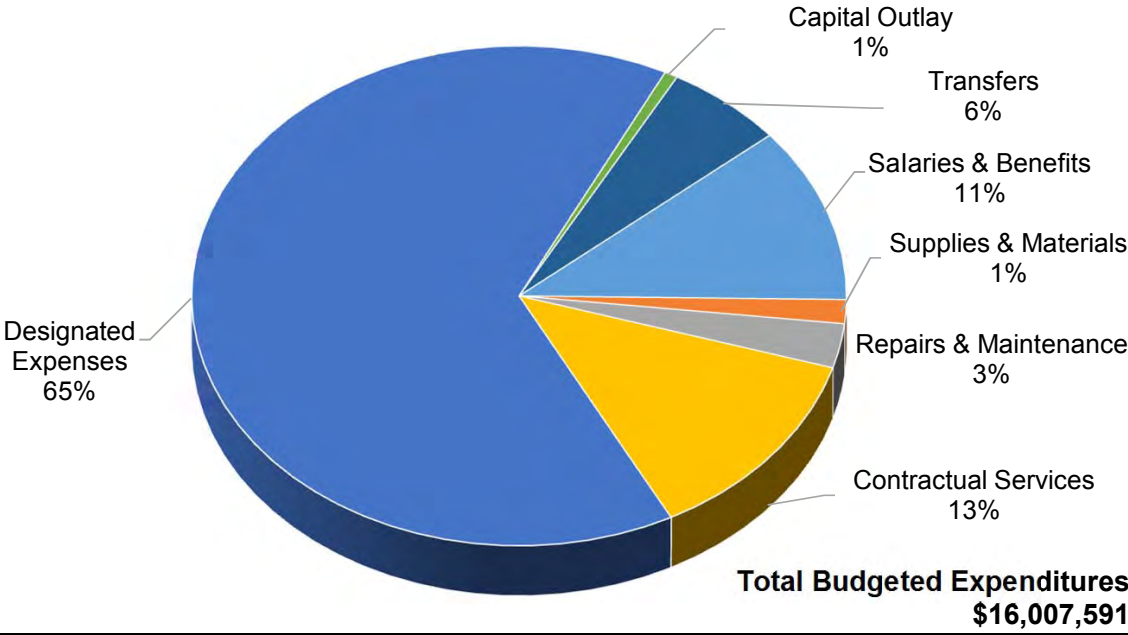


Fiscal Year 2017-2018 Proposed Expenditures

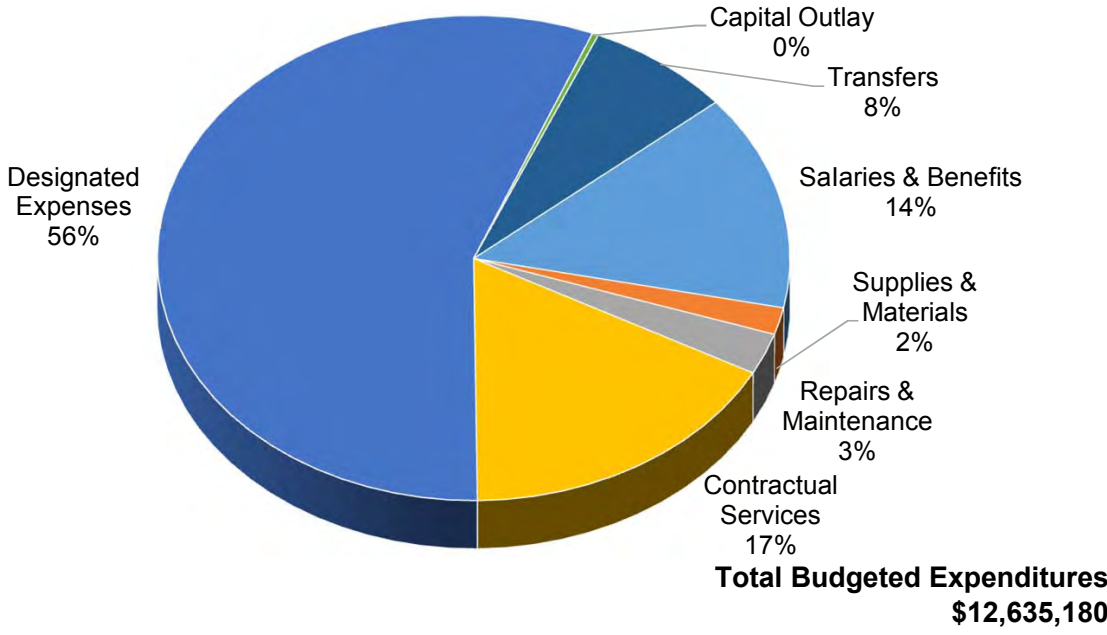


**City of Copperas Cove, Texas
 FY 2018 Proposed Budget
 Water and Sewer Fund
 Budgeted Expenditures by Object Comparison**

Fiscal Year 2016-2017 Budgeted Expenditures



Fiscal Year 2017-2018 Proposed Expenditures



EXPENDITURE SUMMARY
PUBLIC WORKS ADMINISTRATION

CATEGORY	<i>Fund 02 Dept# 8000</i>			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 173,717	\$ 336,270	\$ 228,579	\$ 264,603
Supplies & Materials	1,718	2,179	3,275	5,156
Maintenance & Repair	791	850	844	6,257
Contractual Services	54,831	51,759	76,384	80,859
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 231,057	\$ 391,058	\$ 309,082	\$ 356,875

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

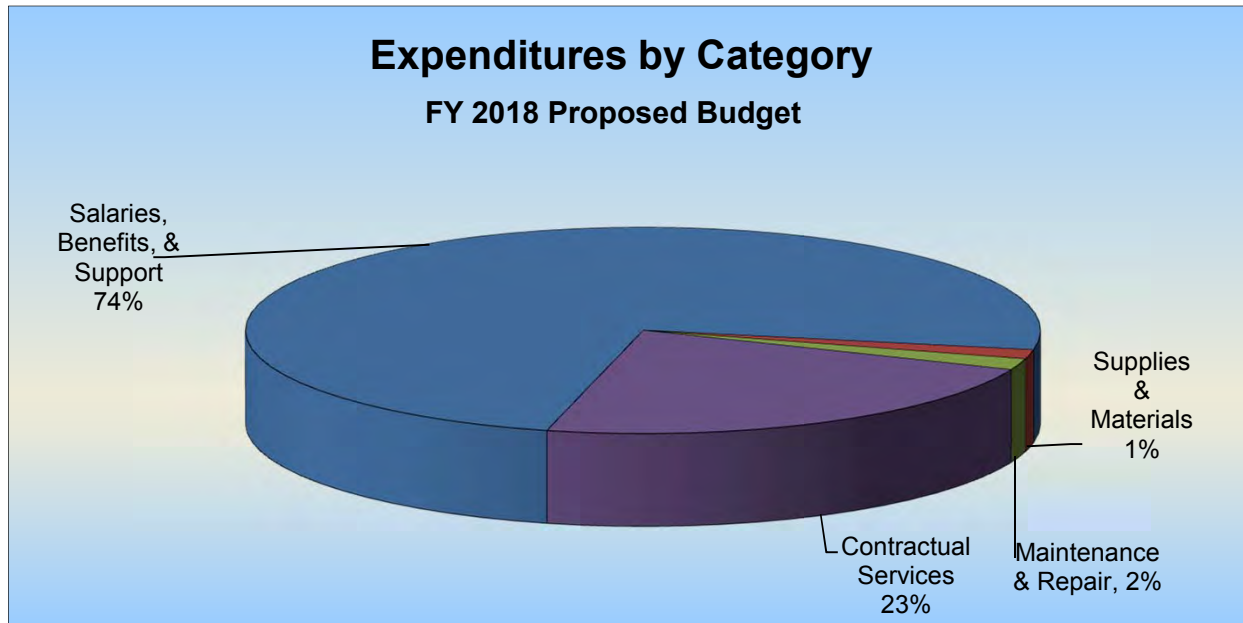
Increases:

Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; adjustment for staff transferred at a higher rate of pay; It also includes a 1% COLA increase.

Supplies & Materials: Includes purchase of two monitors, a CPU and a conference phone.

Maintenance & Repair: Repair and paint inside and outside of Public Works building.

Contractual Services: Increase in Professional Development cost, due to staff training required.



EXPENDITURE SUMMARY

UTILITY ADMINISTRATION

Fund *02*
Dept# *8100*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 390,456	\$ 98,209	\$ 261,564	\$ 161,695
Supplies & Materials	74,934	4,467	45,161	9,880
Maintenance & Repair	30,354	29,188	35,782	30,171
Contractual Services	42,402	643,992	401,388	720,250
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Advanced Meter Infrastructure	-	77,270	77,270	-
Total	\$ 538,147	\$ 853,126	\$ 821,165	\$ 921,996

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Contractual Services: Increase due to Billing/Customer Service for 13,750 water meter thru Fathom Utility-to-Utility Solutions.

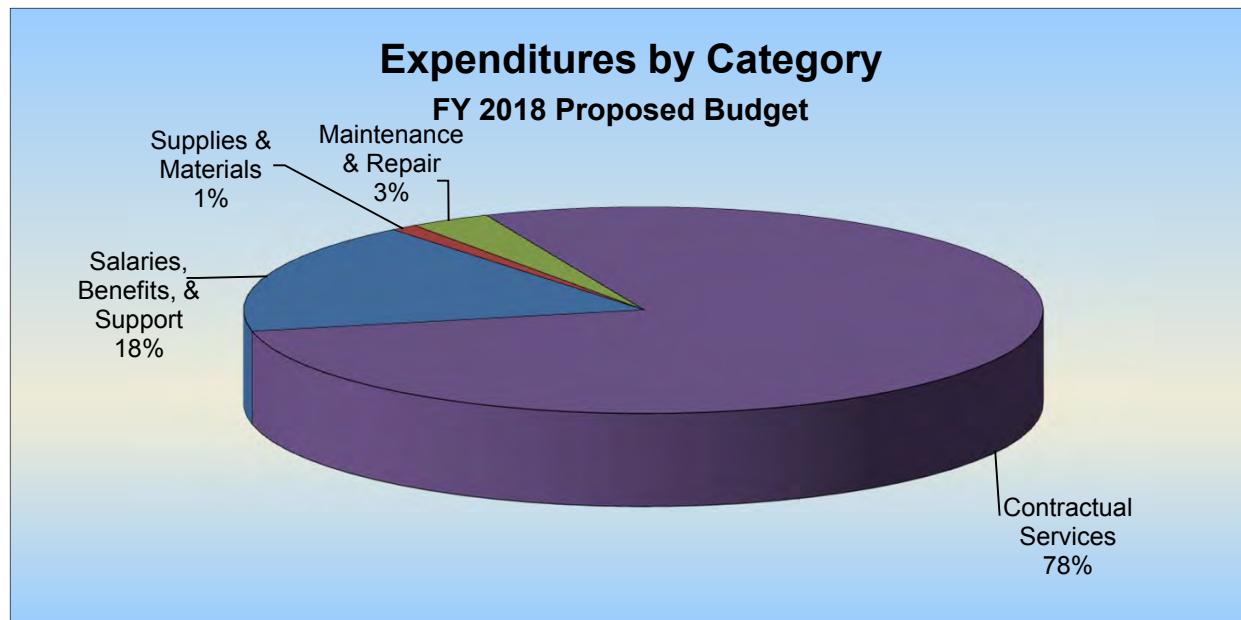
Decreases:

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.

Advanced Meter Infrastructure: FY 2017 includes change orders related to meter replacement installation and repairs



EXPENDITURE SUMMARY

WATER DISTRIBUTION

CATEGORY			Fund	02
	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Amended Budget	Year End Projection	Proposed Budget
Salaries, Benefits, & Support	\$ 516,867	\$ 586,243	\$ 514,126	\$ 559,303
Supplies & Materials	79,101	107,110	113,797	128,205
Maintenance & Repair	122,249	106,437	152,752	106,909
Contractual Services	516,463	563,473	556,929	575,734
Designated Expenses	38,036	42,930	41,180	67,975
Capital Outlay & Improvements	33,159	63,159	63,159	-
West Business 190 Waterline Extension	-	35,000	35,000	-
Total	\$ 1,305,875	\$ 1,504,352	\$ 1,476,943	\$ 1,438,126

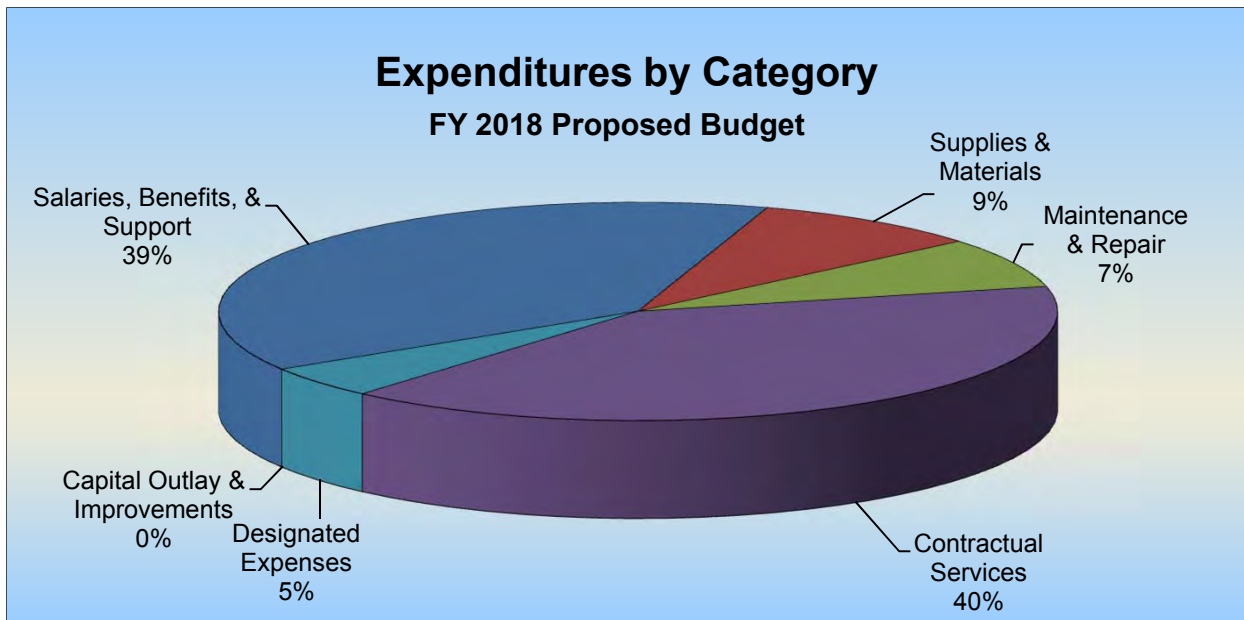
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.
- Supplies & Materials: Increased fuel, pipe supply /water meter, and general equipment needs.
- Contractual Services: Energy consumption increase.
- Designated Expenses: Regulatory cost increases (unfunded mandates).

Decreases:

- Maintenance & Repair: Facility maintenance costs decrease.
- Capital Outlay & Improvements: FY 2017 includes rehabilitation of the Killeen 20" Pump Station and a Water Mixing System.
- West Business 190 Waterline Extension: The project was completed in FY 2017.



EXPENDITURE SUMMARY

SEWER COLLECTION

Fund *02*
Dept# *8300*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 343,171	\$ 367,349	\$ 350,642	\$ 360,507
Supplies & Materials	42,566	41,147	41,087	44,292
Maintenance & Repair	100,819	94,208	94,208	64,044
Contractual Services	28,755	37,235	37,235	38,185
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 515,311	\$ 539,939	\$ 523,172	\$ 507,028

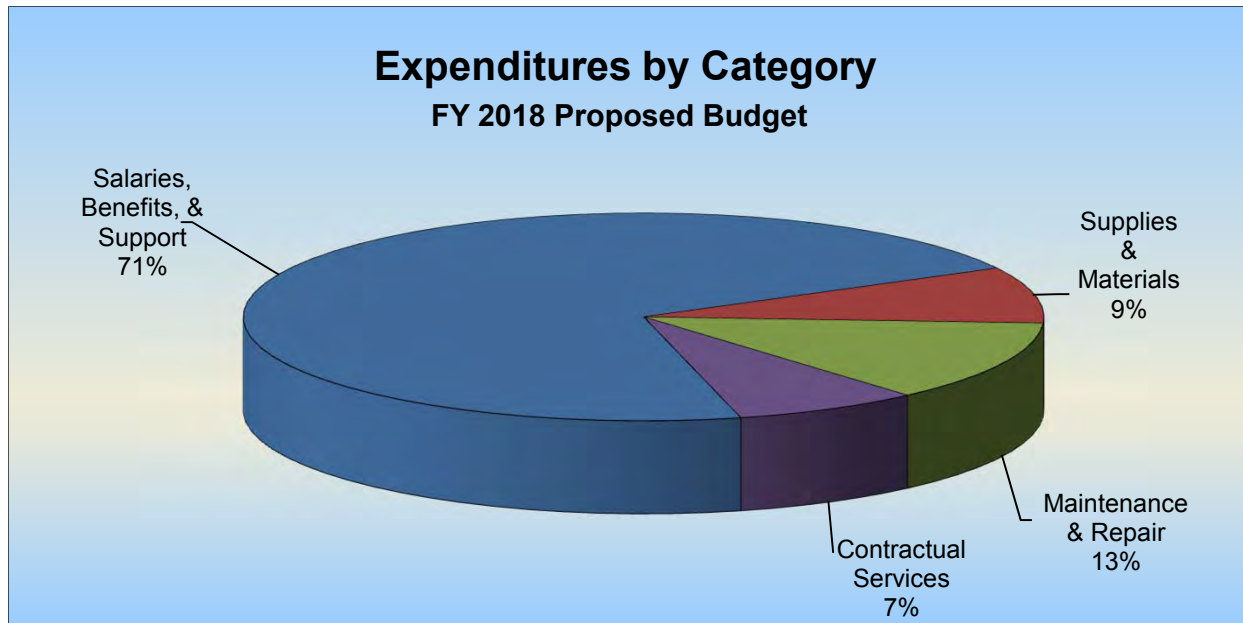
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.
- Supplies & Materials: Includes installation of the last two of fourteen remote wireless auto dialers.
- Contractual Services: Increase on phone and internet service costs.

Decreases:

- Maintenance & Repair: Reduced maintenance costs on Lift Stations.



EXPENDITURE SUMMARY
WASTEWATER TREATMENT

CATEGORY	<i>Fund 02 Dept# 8400</i>			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 70,195	\$ 70,154	\$ 71,438	\$ 69,817
Supplies & Materials	794	1,563	1,315	1,645
Maintenance & Repair	51	610	420	700
Contractual Services	3,016	173,804	173,735	3,322
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 74,056	\$ 246,131	\$ 246,908	\$ 75,484

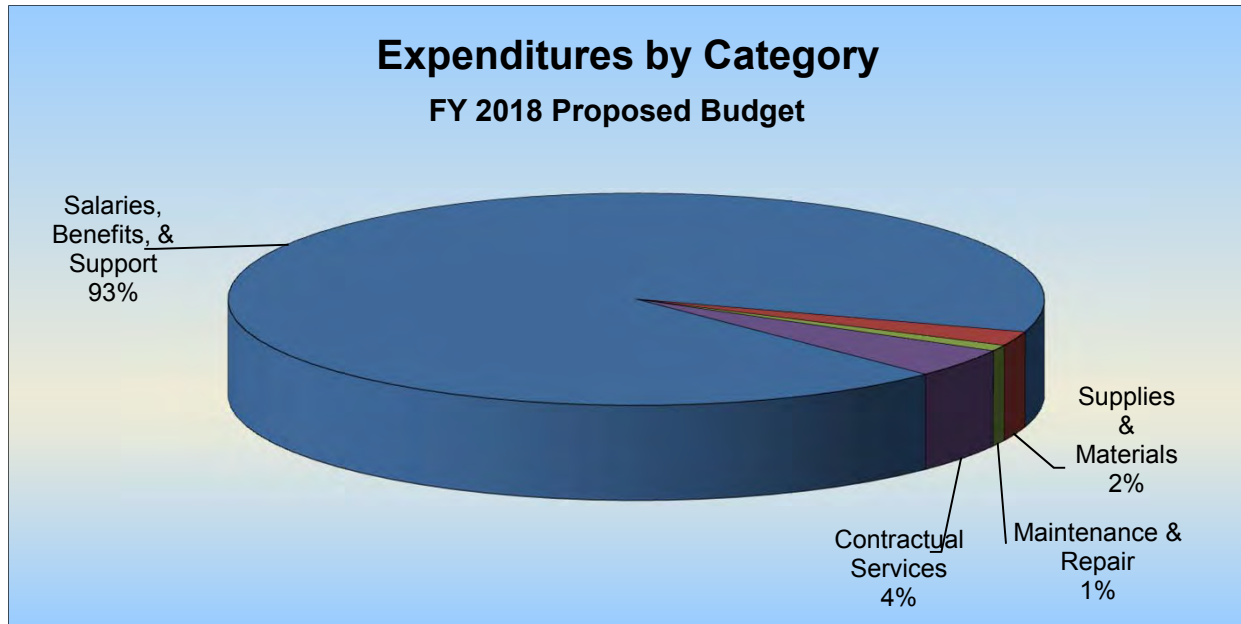
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Supplies & Materials: Increased fuel needs.
- Maintenance & Repair: Increased vehicle maintenance costs.

Decreases:

- Salaries & Benefits: Decrease due to decreased healthcare costs.
- Contractual Services: Wastewater Master Plan was funded in FY 2017.



EXPENDITURE SUMMARY

COMPOSTING

Fund *02*
Dept# *8401*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	-	-	-	-
Maintenance & Repair	239	600	549	6,650
Contractual Services	13,724	99,440	91,548	99,620
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	6,200	-
Total	\$ 13,963	\$ 100,040	\$ 98,297	\$ 106,270

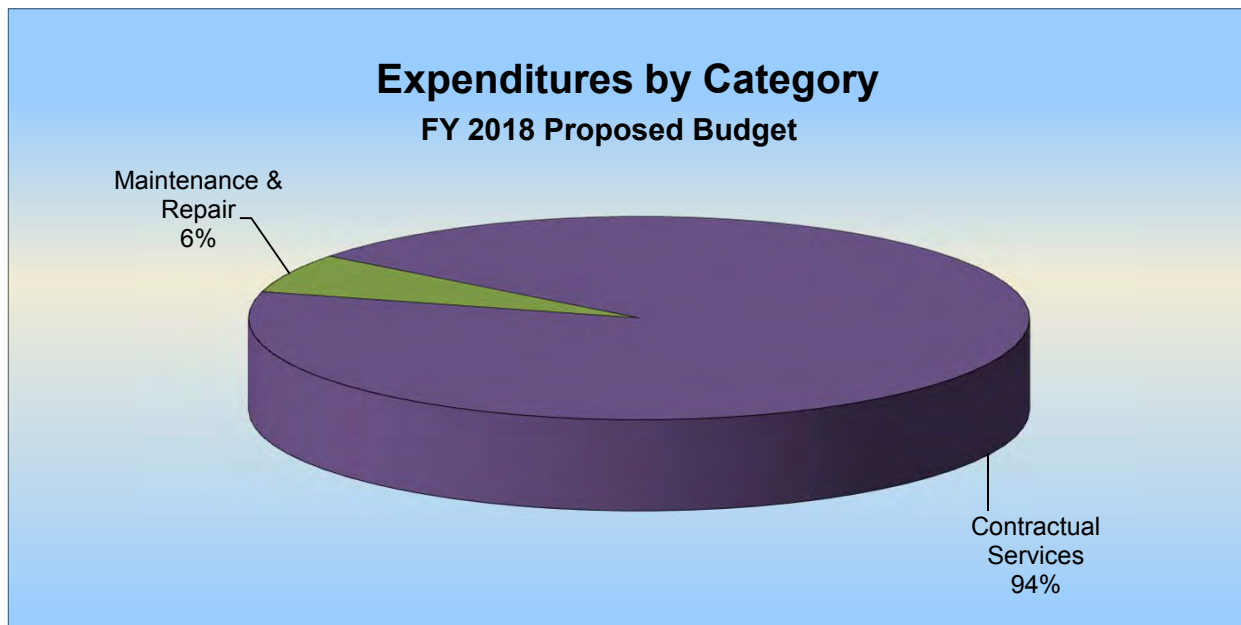
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Maintenance & Repair: Includes compost road repairs.
- Contractual Services: Cost increase for composting services.

Decreases:

- Capital Outlay & Improvements; FY 2017 includes compost road expenses.



EXPENDITURE SUMMARY
WASTEWATER SOUTH PLANT

CATEGORY	<i>Fund 02 Dept# 8402</i>			
	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 91,402	\$ 92,011	\$ 92,932	\$ 90,919
Supplies & Materials	9,252	13,002	11,653	12,892
Maintenance & Repair	21,542	58,348	58,773	31,247
Contractual Services	80,773	81,984	104,721	90,428
Designated Expenses	19,859	21,465	21,751	24,897
Capital Outlay & Improvements	-	-	-	-
Total	\$ 222,828	\$ 266,810	\$ 289,830	\$ 250,383

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Supplies & Materials: Increased fuel and chemical supply needs.

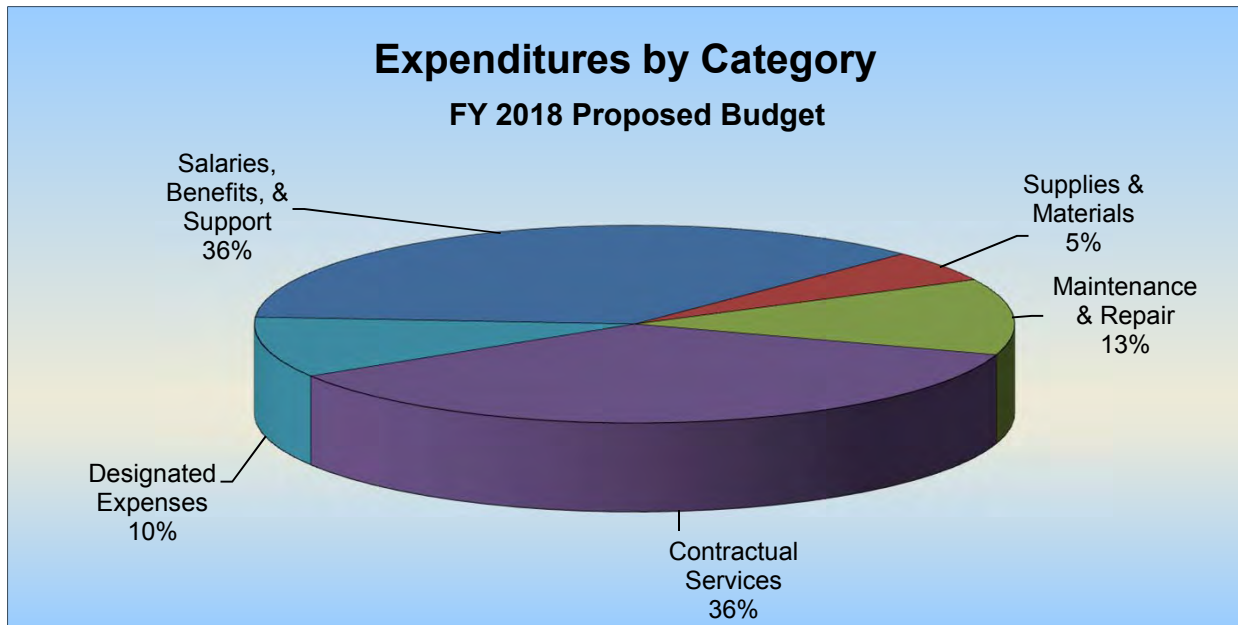
Designated Expenses: Regulatory cost increase.

Decreases:

Salaries & Benefits: Decrease due to decreased healthcare costs.

Maintenance & Repair: FY 2017 includes purchase of parts for repair of the clarifier at the South Plant.

Contractual Services: FY 2017 includes the fee for preparation and processing of the permit renewal application.



EXPENDITURE SUMMARY
WASTEWATER - NORTHEAST PLANT

Fund *02*
Dept# *8403*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 122,862	\$ 145,305	\$ 144,159	\$ 140,977
Supplies & Materials	12,329	11,729	11,558	12,889
Maintenance & Repair	31,482	64,452	61,613	54,697
Contractual Services	149,324	170,030	174,661	159,730
Designated Expenses	20,701	22,480	22,183	26,532
Capital Outlay & Improvements	14,975	-	-	-
Total	\$ 351,673	\$ 413,996	\$ 414,174	\$ 394,825

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Supplies & Materials: Increased fuel and chemical supply needs.

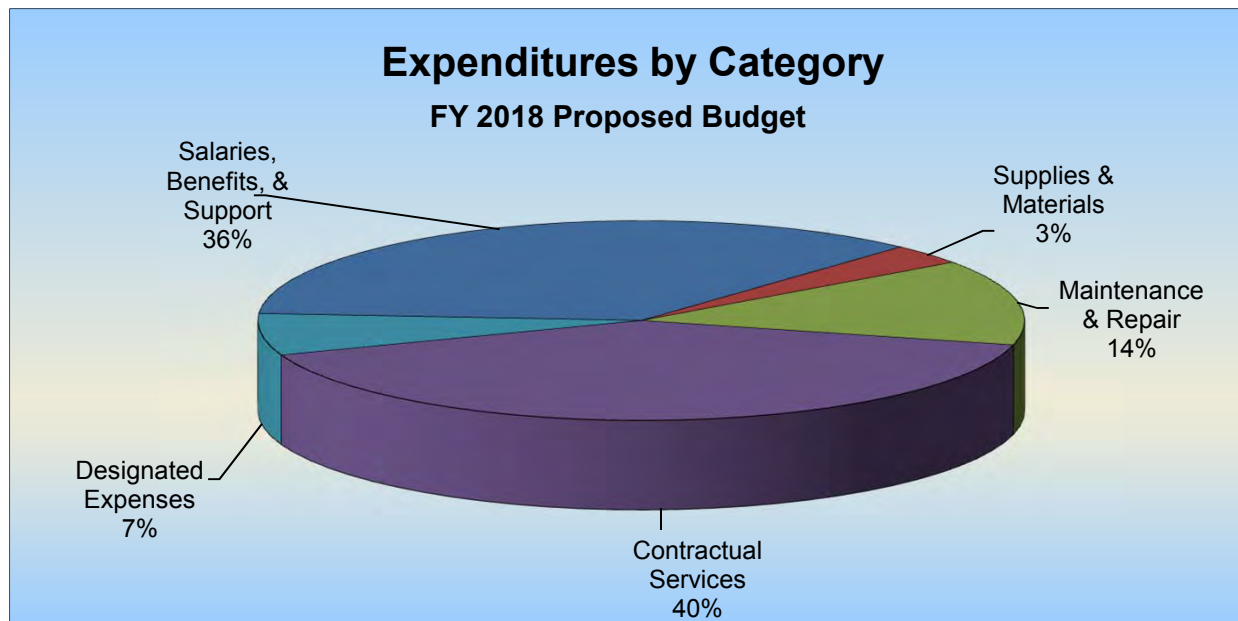
Designated Expenses: Regulatory cost increase.

Decreases:

Salaries & Benefits: Decrease due to decreased healthcare costs.

Maintenance & Repair: FY 2017 includes vault valve repair.

Contractual Services: FY 2017 includes the fee for preparation and processing of the permit renewal application.



EXPENDITURE SUMMARY
WASTEWATER - NORTHWEST PLANT

Fund *02*
Dept# *8404*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 149,573	\$ 152,628	\$ 152,204	\$ 151,457
Supplies & Materials	14,843	12,525	12,446	12,765
Maintenance & Repair	18,719	49,051	45,367	48,330
Contractual Services	230,419	251,253	246,965	236,890
Designated Expenses	44,902	29,928	29,928	33,980
Capital Outlay & Improvements	-	-	-	-
Total	\$ 458,456	\$ 495,385	\$ 486,910	\$ 483,422

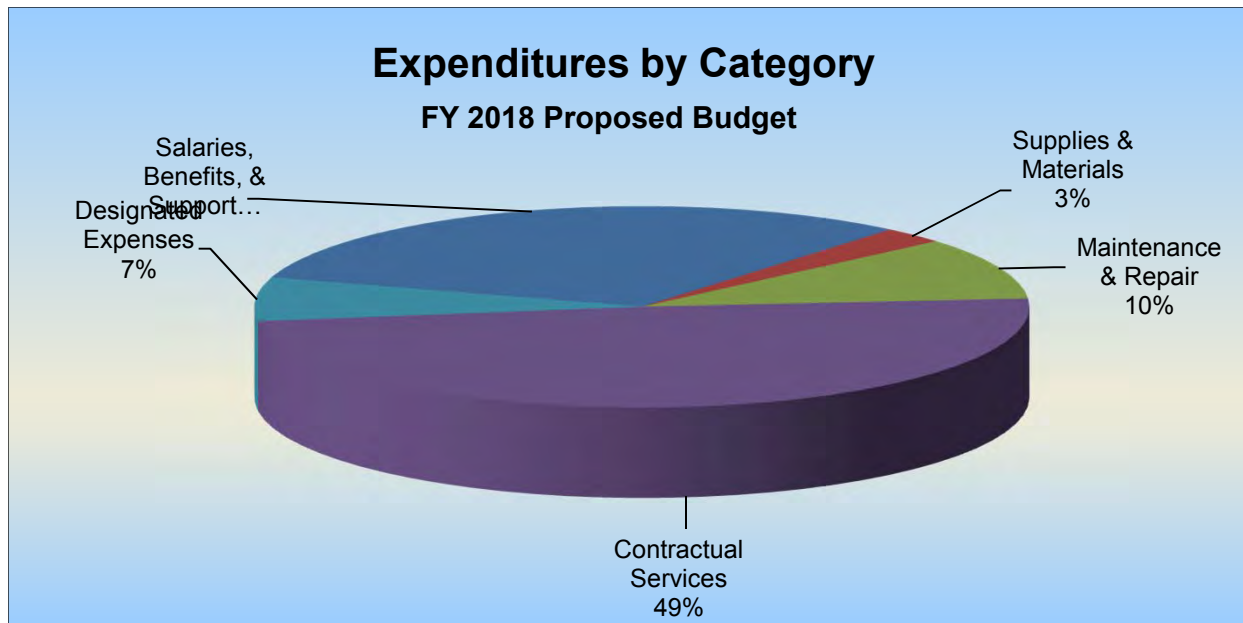
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Supplies & Materials: Includes printing cost for sludge tickets.
- Maintenance & Repair: Increased vehicle maintenance costs.
- Designated Expenses: Regulatory cost increase.

Decreases:

- Salaries & Benefits: Decrease due to decreased healthcare costs.
- Contractual Services: FY 2017 includes the fee for preparation and processing of the permit renewal application.



EXPENDITURE SUMMARY
WASTEWATER - LABORATORY

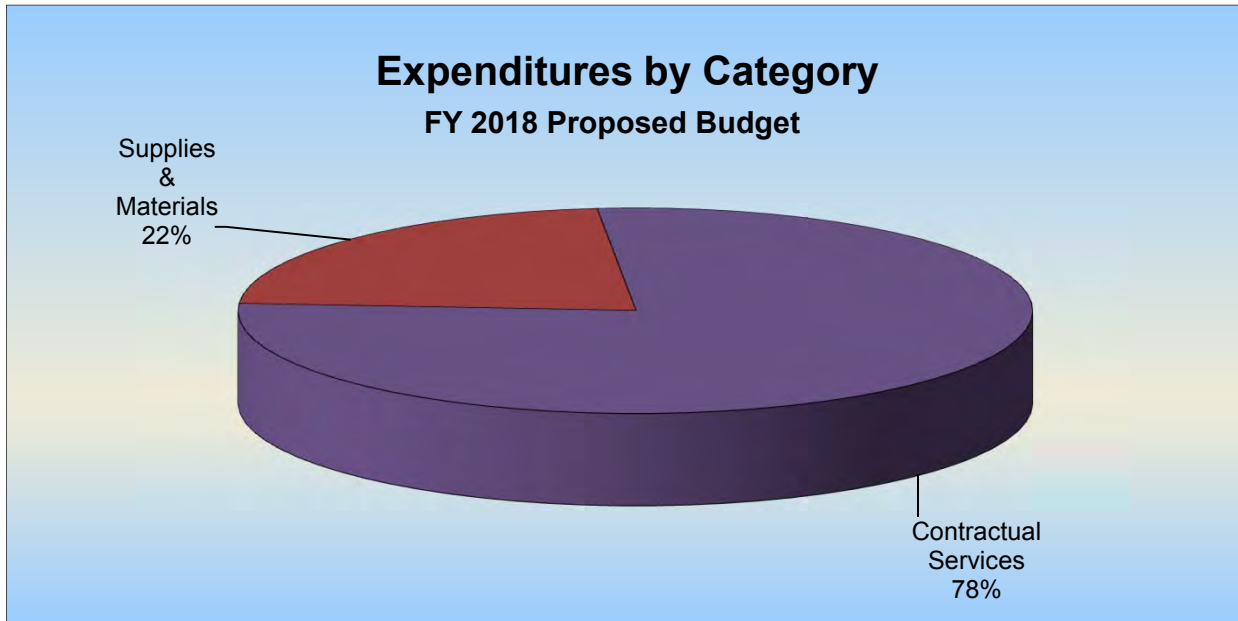
Fund *02*
Dept# *8405*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	8,822	9,910	7,461	9,630
Maintenance & Repair	-	-	-	-
Contractual Services	28,731	31,900	31,900	33,495
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 37,553	\$ 41,810	\$ 39,361	\$ 43,125

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Supplies & Materials: Increased demand for lab testing supplies.
- Contractual Services: Increased cost for lab testing services.



EXPENDITURE SUMMARY

NON-DEPARTMENTAL

Fund *02*
Dept# *8500*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	442	-	-	-
Maintenance & Repair	7,868	8,551	8,168	950
Contractual Services	140,378	199,559	134,162	48,924
Designated Expenses	58,988	65,607	65,818	70,390
Capital Outlay & Improvements	-	-	-	-
Admin Cost Reimbursement	895,000	939,750	939,750	939,750
Water Purchases	1,641,515	2,071,971	2,256,569	2,348,613
Debt Service	3,798,191	3,871,554	4,193,599	4,568,335
CCN Purchase & Filling Fees	253,348	682,883	682,883	59,834
Transfers Out & Contingency	-	3,000,000	3,000,000	-
Other	27,227	36,750	20,800	20,850
Total	\$ 6,822,957	\$ 10,876,625	\$ 11,301,749	\$ 8,057,646

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Designated Expenses: Increased Insurance premiums (TML).

Water Purchases: Savings were realized in FY 2017 due to rainy season.

Debt Service: Payments peak in 2018 as reflected in the debt service section of the Proposed Budget.

Decreases:

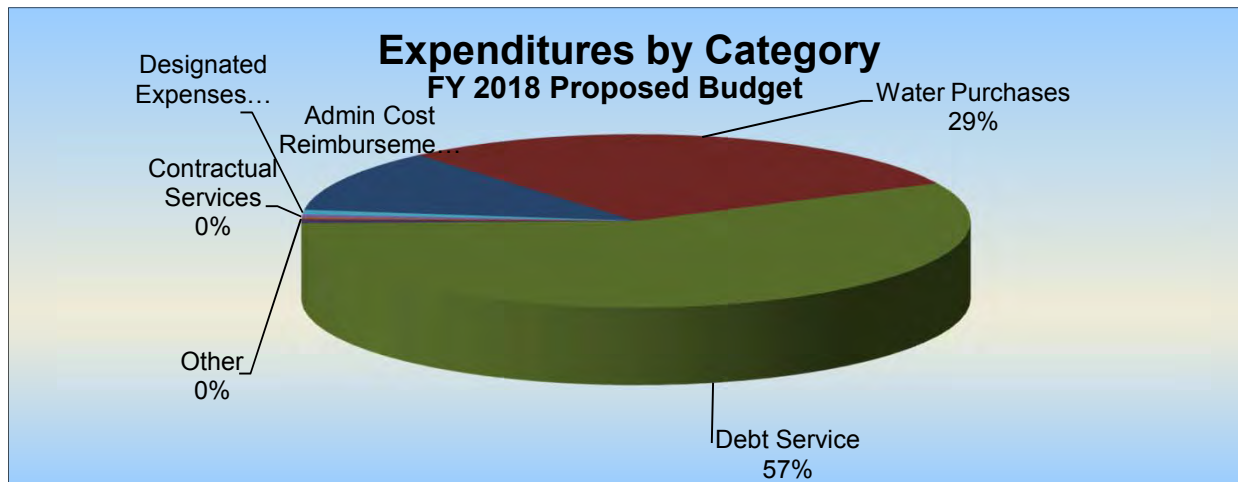
Maintenance & Repair: FY 2017 includes costs associated with the operation of the Utility admin department, which are no longer needed.

Contractual Services: FY 2017 includes higher expense cost for credit card transaction fees and the Utility rate study.

CCN Purchase & Filling Fees: FY 2017 includes Valley of Great Hills, Dolph Moten, and Bellpass CNN purchase.

Transfers Out & Contingency: FY 2017 includes a public loan to Endeavor Real Estate Group.

Other: Includes Credit Bureau collection fees.



Solid Waste Fund



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 2018 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 11,892 residential and commercial customers through the Solid Waste Fund. Garbage Collection Fees provides 80% 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.

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
REVENUES	Actual	Actual	Actual	Projected	Proposed
Garbage Collection Fees	3,118,268	3,153,626	3,249,240	3,270,170	3,288,000
Sanitary Landfill Fees	438,690	498,314	575,433	616,888	576,000
Charges for Services	162,133	186,936	144,121	190,676	167,870
Late Payment Charges	152,873	153,929	167,626	11,482	96,000
Other Income	7,041	26,677	17,041	4,850	3,060
TOTAL	3,879,005	4,019,482	4,153,461	4,094,066	4,130,930
EXPENSES					
Salaries & Benefits	831,088	975,526	989,826	1,048,633	1,167,565
Supplies & Materials	324,474	275,841	550,462	189,398	259,627
Repairs & Maintenance	95,908	113,459	130,910	152,474	177,696
Contractual Services	63,010	67,551	62,540	108,748	87,679
Designated Expenses	1,401,368	1,386,856	1,516,602	1,606,431	1,883,997
Transfers/Other	483,000	477,000	487,000	497,210	497,210
TOTAL	3,198,848	3,296,233	3,737,340	3,602,894	4,073,774
Revenues Over/(Under)					
Expenses	680,157	723,249	416,121	491,172	57,156
TOTAL	3,879,005	4,019,482	4,153,461	4,094,066	4,130,930

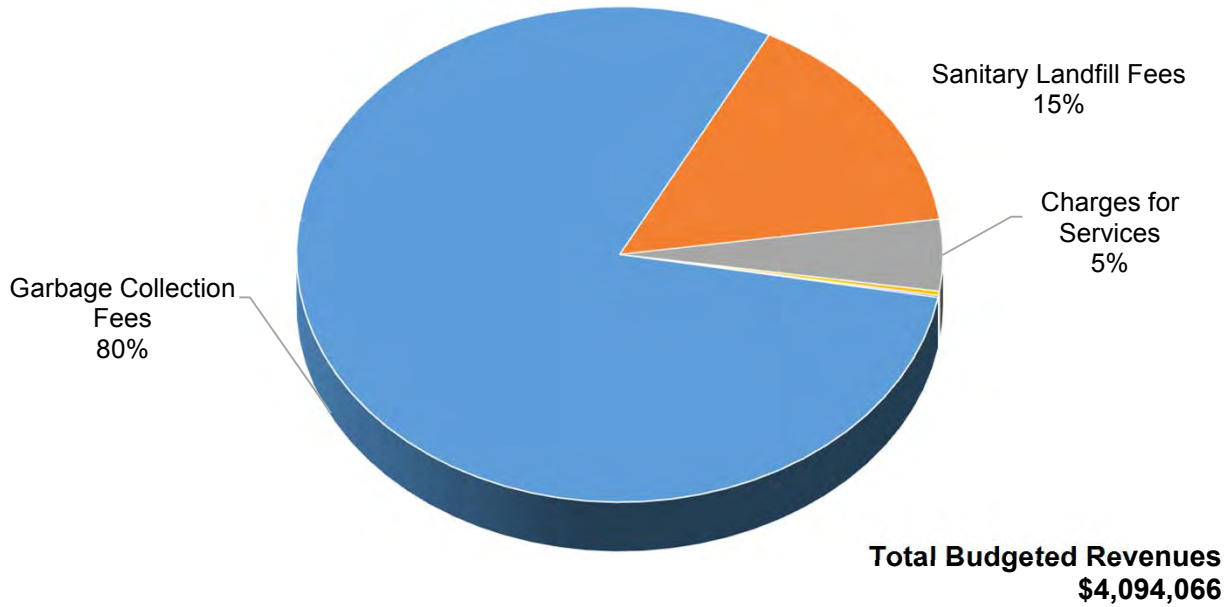
**CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2017-18 PROPOSED BUDGET
SOLID WASTE FUND
SUMMARY OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2016-17	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
BEGINNING FUND BALANCE:						
Unreserved, Undesignated	\$ 2,316,887	\$ 2,733,008	\$ 2,733,008	\$ 3,224,180	\$ -	\$ 3,224,180
TOTAL BEGINNING FUND BALANCE	\$ 2,316,887	\$ 2,733,008	\$ 2,733,008	\$ 3,224,180	\$ -	\$ 3,224,180
REVENUES:						
Refuse Collection Fees	\$ 3,304,280	\$ 3,289,702	\$ 3,378,709	\$ 3,396,000	\$ -	\$ 3,396,000
Senior Discount	(55,040)	(64,008)	(108,539)	(108,000)	-	(108,000)
Sanitary Landfill Fees	575,433	516,000	616,888	576,000	-	576,000
Recycling Proceeds	5,132	1,200	13,650	6,000	-	6,000
Sale of Scrap Metal	4,953	4,800	4,310	4,800	-	4,800
Sale of Kraft Bags	4,420	5,760	4,722	-	-	-
Return Service/Overload/Excess	67,253	89,004	65,558	63,600	-	63,600
Auto-Lid Locks	1,179	1,200	896	900	-	900
Rear Load Dumpster Rental	4,891	5,628	4,578	4,680	-	4,680
Roll-Off Rental Income	39,530	60,000	81,579	72,000	-	72,000
Customer Roll-Off Fee	134	240	260	240	-	240
Bulky/White Goods Collection	16,621	21,000	15,107	15,600	-	15,600
Container Removal from Curb	8	8,004	16	50	-	50
Miscellaneous Solid Waste Fees	-	8,640	-	-	-	-
Subtotal	\$ 3,968,794	\$ 3,947,170	\$ 4,077,734	\$ 4,031,870	\$ -	\$ 4,031,870
Interest Revenue	\$ 3,615	\$ 3,060	\$ 4,447	\$ 3,060	\$ -	\$ 3,060
Late Charge For Billing	167,626	162,000	11,482	96,000	-	96,000
Auction Proceeds	10,750	-	-	-	-	-
Miscellaneous Revenues	2,676	55	403	-	-	-
Subtotal	\$ 184,667	\$ 165,115	\$ 16,332	\$ 99,060	\$ -	\$ 99,060
TOTAL REVENUES	\$ 4,153,461	\$ 4,112,285	\$ 4,094,066	\$ 4,130,930	\$ -	\$ 4,130,930
TOTAL FUNDS AVAILABLE	\$ 6,470,348	\$ 6,845,293	\$ 6,827,074	\$ 7,355,110	\$ -	\$ 7,355,110
EXPENDITURES:						
Solid Waste Administration (90)	\$ 282,142	\$ 372,722	\$ 320,836	\$ 358,898	\$ -	\$ 358,898
Solid Waste Collection - Residential (91-01)	354,303	440,730	379,529	444,558	-	444,558
Solid Waste Collection - Recycling (91-02)	513,438	167,551	154,505	170,317	1,500	171,817
Solid Waste Collection - Brush (91-03)	160,752	180,489	161,391	187,939	-	187,939
Solid Waste Collection - Commercial (91-04)	173,655	208,738	188,172	217,753	-	217,753
Solid Waste Collection - KCCB (91-05)	21,529	22,420	22,420	22,720	425	23,145
Solid Waste Disposal (92)	1,310,012	1,571,988	1,477,754	1,614,891	-	1,614,891
Non-Departmental (95)	578,439	614,996	618,813	613,446	-	613,446
OPERATING EXPENDITURES	\$ 3,394,270	\$ 3,579,634	\$ 3,323,420	\$ 3,630,522	\$ 1,925	\$ 3,632,447
OTHER EXPENDITURES:						
Principal & Int Debt Pymts	343,070	273,413	279,474	441,327	-	441,327
TOTAL OTHER EXPENDITURES	\$ 343,070	\$ 273,413	\$ 279,474	\$ 441,327	\$ -	\$ 441,327
TOTAL EXPENDITURES	\$ 3,737,340	\$ 3,853,047	\$ 3,602,894	\$ 4,071,849	\$ 1,925	\$ 4,073,774
ENDING FUND BALANCE:						
Unreserved, Undesignated	\$ 2,733,008	\$ 2,992,246	\$ 3,224,180	\$ 3,283,261	\$ (1,925)	\$ 3,281,336
TOTAL ENDING FUND BALANCE	\$ 2,733,008	\$ 2,992,246	\$ 3,224,180	\$ 3,283,261	\$ (1,925)	\$ 3,281,336
IDEAL FUND BALANCE	\$ 848,568	\$ 894,909	\$ 830,855	\$ 907,631		\$ 908,112
OVER (UNDER) IDEAL FUND BALANCE	\$ 1,884,440	\$ 2,097,337	\$ 2,393,325	\$ 2,375,630		2,373,224

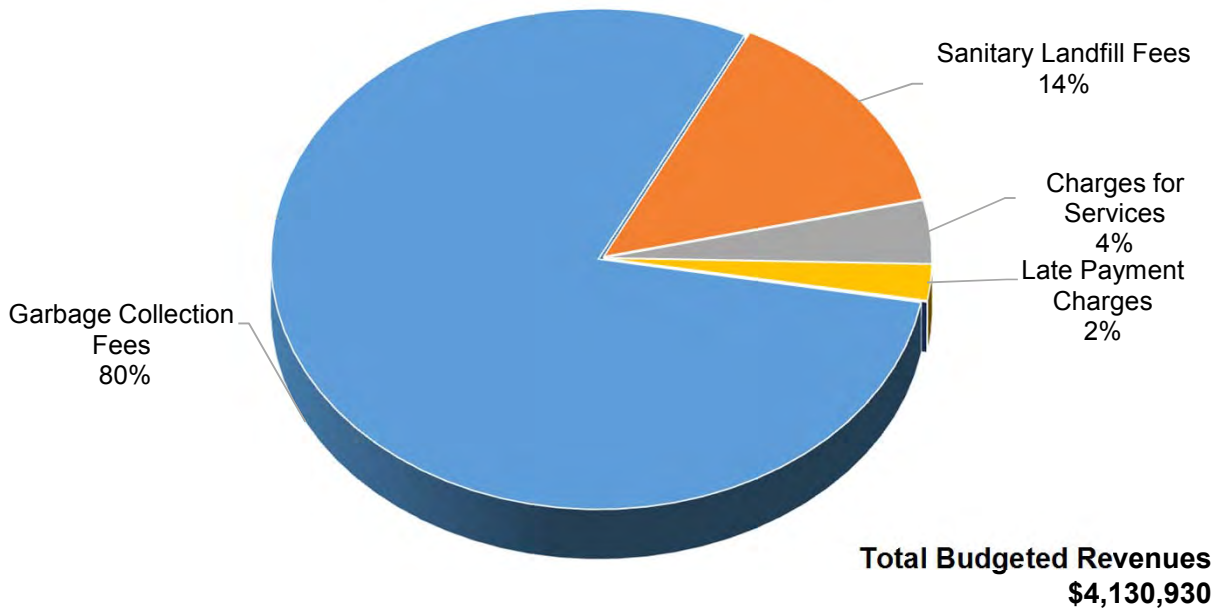
* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**City of Copperas Cove, Texas
FY 2018 Proposed Budget
Solid Waste Fund
Budgeted Revenues by Source Comparison**

Fiscal Year 2016-2017 Budgeted Revenue

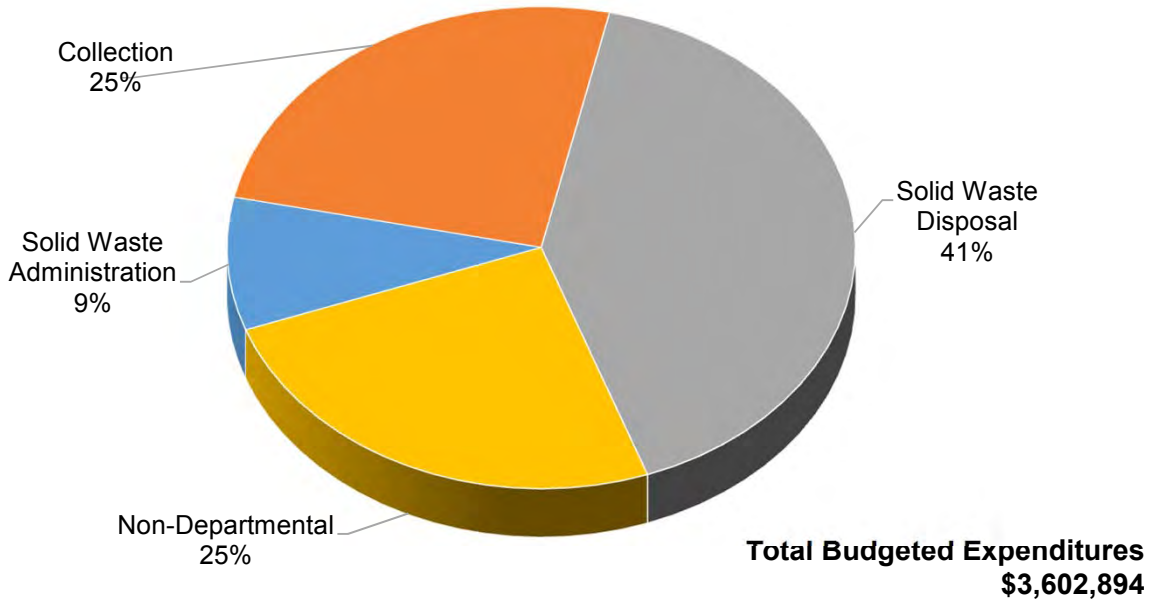


Fiscal Year 2017-2018 Proposed Revenue

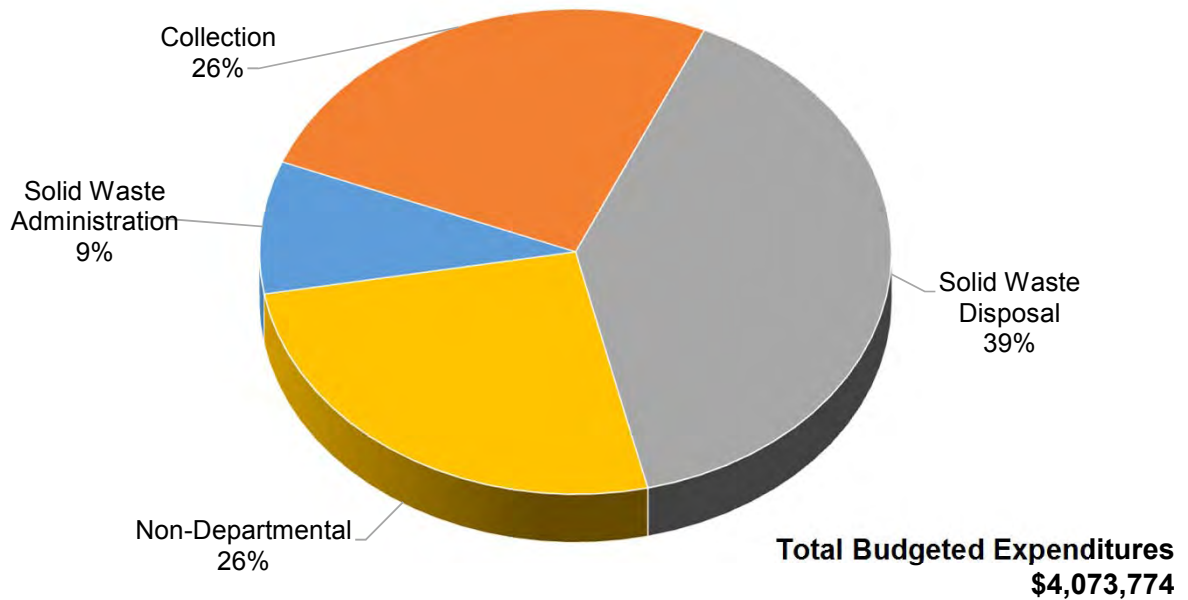


**City of Copperas Cove, Texas
FY 2018 Proposed Budget
Solid Waste Fund
Budgeted Expenditures by Function Comparison**

Fiscal Year 2016-2017 Budgeted Expenditures

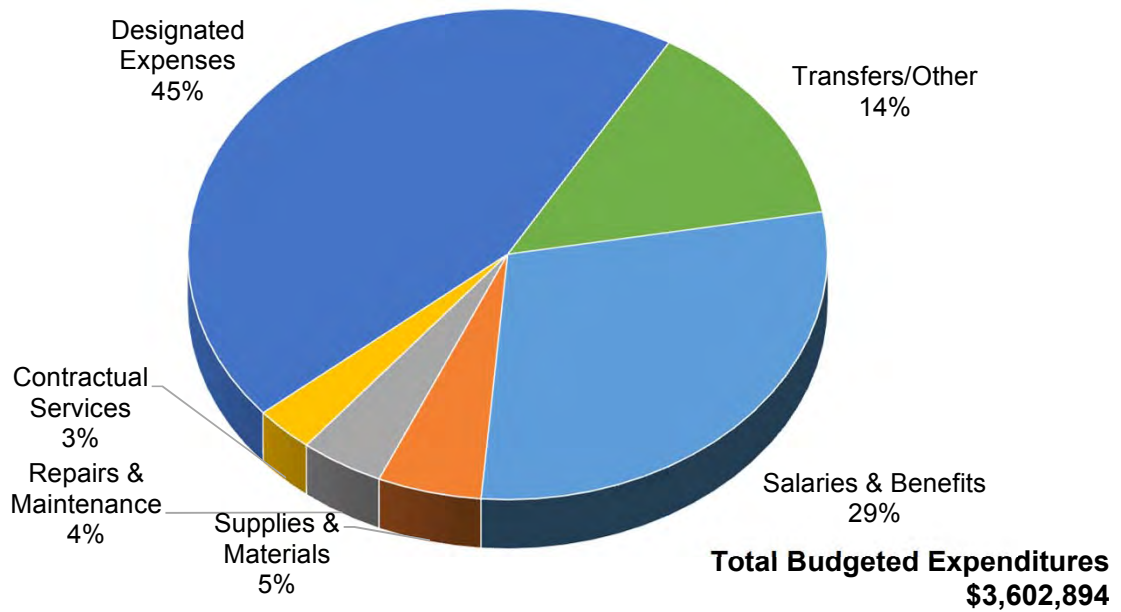


Fiscal Year 2017-2018 Proposed Expenditures

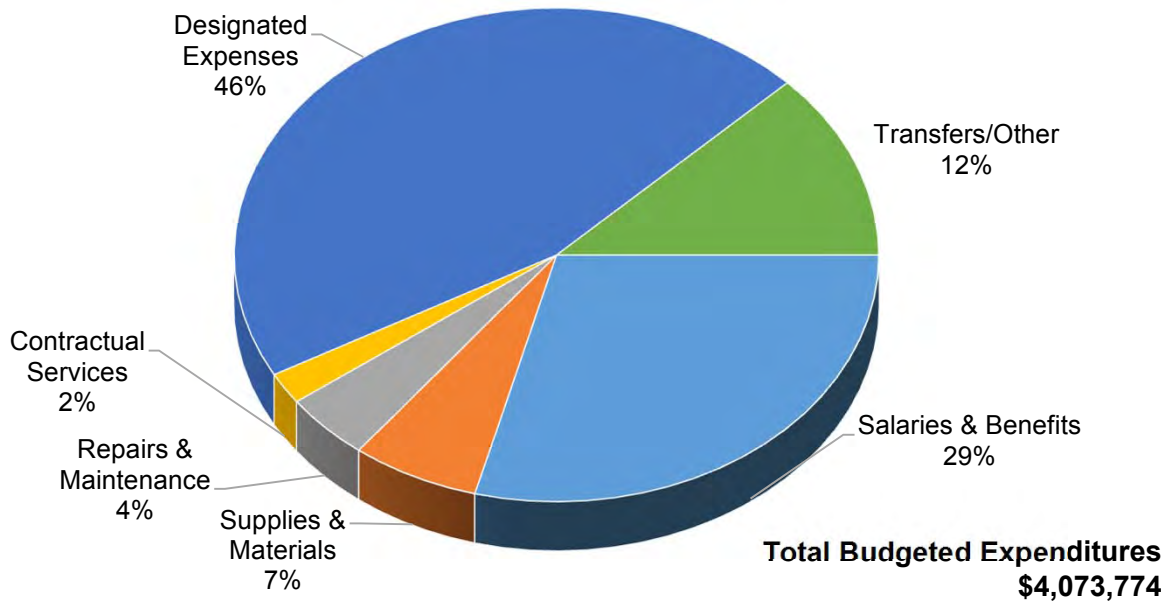


City of Copperas Cove, Texas
FY 2018 Proposed Budget
Solid Waste Fund
Budgeted Expenditures by Object Comparison

Fiscal Year 2016-2017 Budgeted Expenditures



Fiscal Year 2017-2018 Proposed Expenditures



EXPENDITURE SUMMARY
SOLID WASTE ADMINISTRATION

Fund *03*
Dept# *9000*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 264,213	\$ 354,539	\$ 303,364	\$ 338,677
Supplies & Materials	4,909	4,162	4,162	4,162
Maintenance & Repair	5,319	2,927	2,927	2,940
Contractual Services	7,701	11,094	10,383	13,119
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 282,142	\$ 372,722	\$ 320,836	\$ 358,898

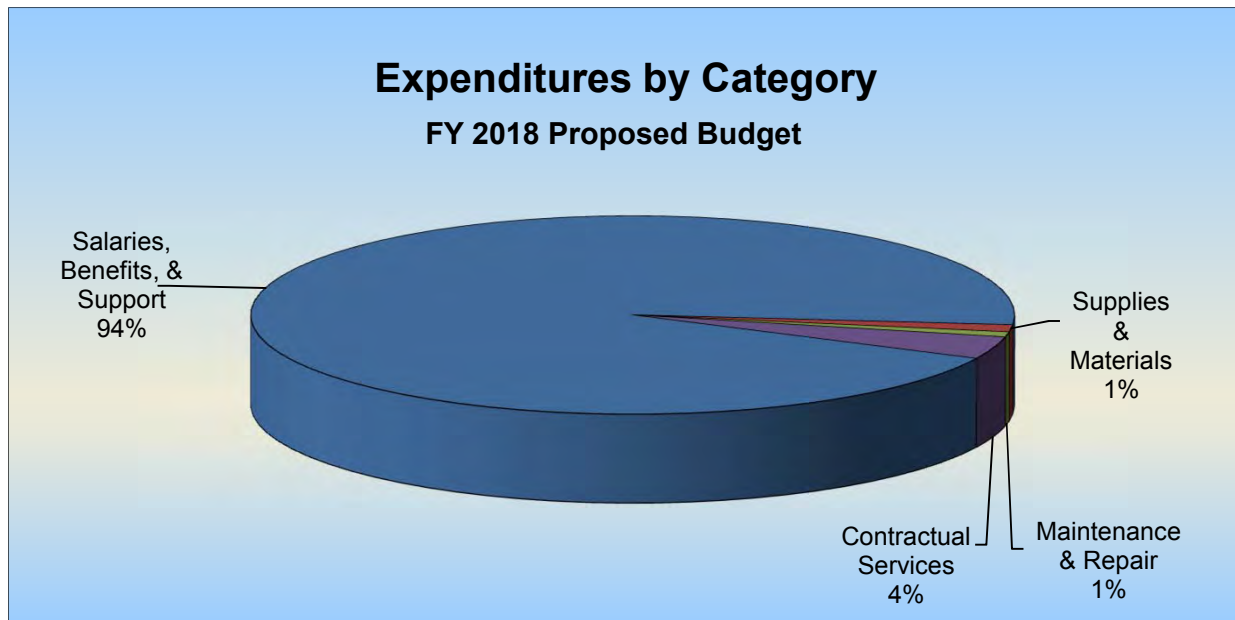
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Salaries & Benefits: Salary savings were realized in FY 2017 due to the director position being vacant; It also includes 1% COLA increase.

Maintenance & Repair: Increased cost for fire extinguisher repairs.

Contractual Services: Increase in Professional Development cost, due to staff training required; uniform cost increase; and energy consumption increase.



EXPENDITURE SUMMARY
SOLID WASTE COLLECTIONS - RESIDENTIAL

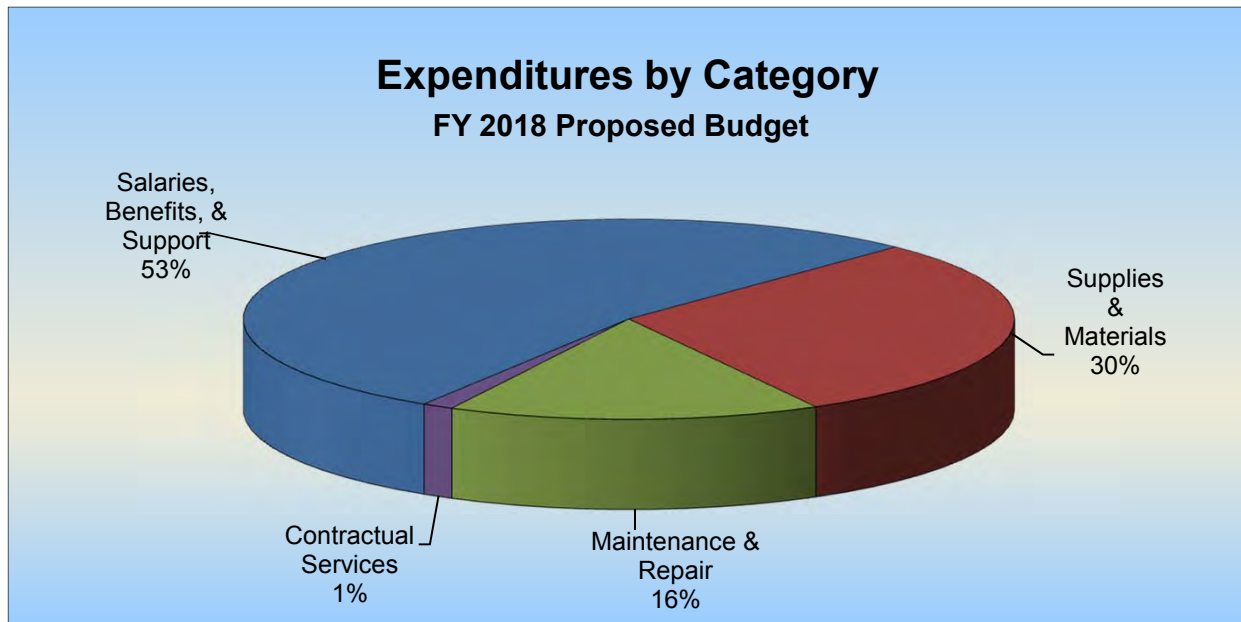
Fund 03
Dept# 9101

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 225,881	\$ 240,921	\$ 207,605	\$ 236,898
Supplies & Materials	83,359	132,510	105,974	132,390
Maintenance & Repair	40,261	60,360	60,360	69,400
Contractual Services	4,802	6,939	5,590	5,870
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 354,303	\$ 440,730	\$ 379,529	\$ 444,558

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.
- Supplies & Materials: Increased fuel needs.
- Maintenance & Repair: Increased vehicle maintenance costs.
- Contractual Services: Uniform cost increase.



EXPENDITURE SUMMARY
SOLID WASTE COLLECTIONS - RECYCLING

Fund 03
Dept# 9102

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 92,804	\$ 114,617	\$ 115,572	\$ 112,887
Supplies & Materials	405,236	32,034	18,033	30,300
Maintenance & Repair	12,741	17,000	17,000	23,000
Contractual Services	2,657	3,900	3,900	5,630
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 513,438	\$ 167,551	\$ 154,505	\$ 171,817

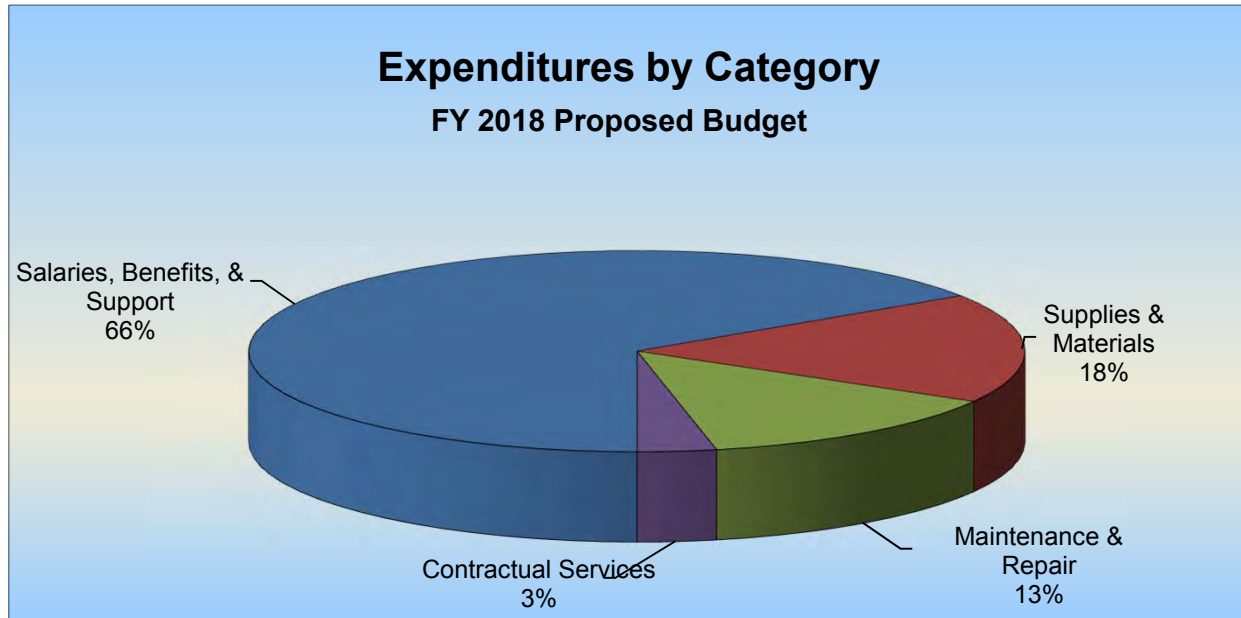
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Supplies & Materials: Increased fuel needs.
- Maintenance & Repair: Increased vehicle maintenance costs.
- Contractual Services: Attend STAR annual conference.

Decreases:

- Salaries & Benefits: Decrease due to decreased healthcare costs.



EXPENDITURE SUMMARY

SOLID WASTE COLLECTIONS - BRUSH AND BULK

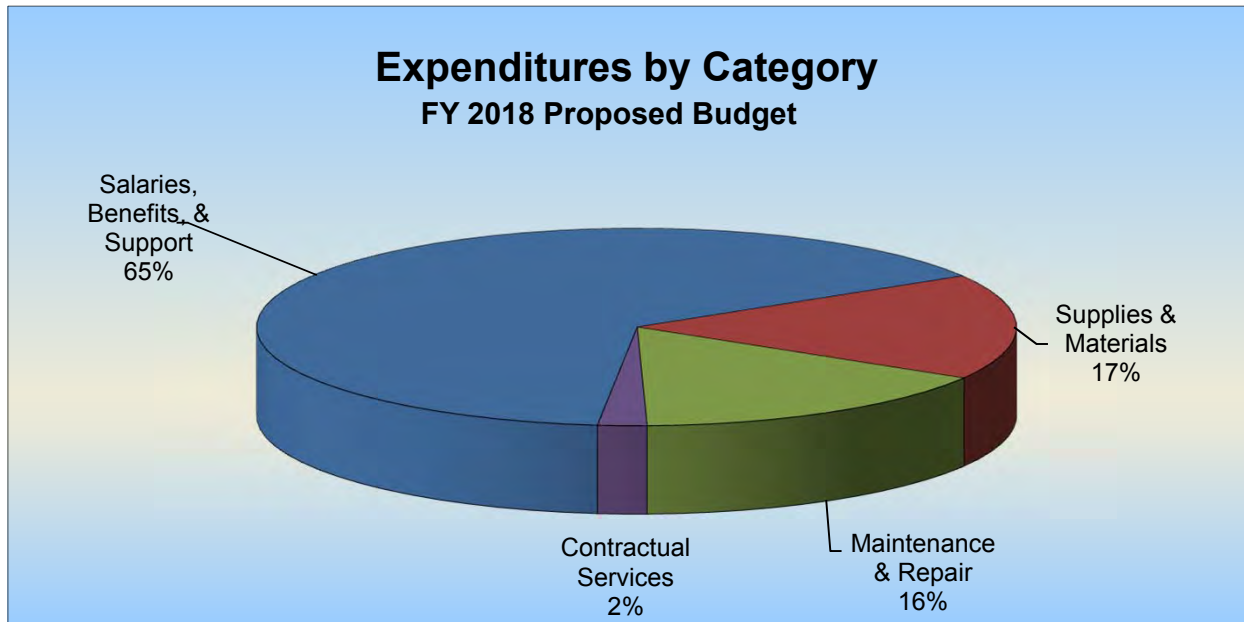
Fund 03
Dept# 9103

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 120,874	\$ 123,563	\$ 117,398	\$ 121,539
Supplies & Materials	16,319	32,480	19,447	32,490
Maintenance & Repair	20,535	21,000	21,000	30,000
Contractual Services	3,024	3,446	3,546	3,910
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 160,752	\$ 180,489	\$ 161,391	\$ 187,939

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.
- Supplies & Materials: Increased fuel needs.
- Maintenance & Repair: Increased vehicle maintenance costs.
- Contractual Services: Uniform cost increase.



EXPENDITURE SUMMARY
SOLID WASTE COLLECTIONS COMMERCIAL

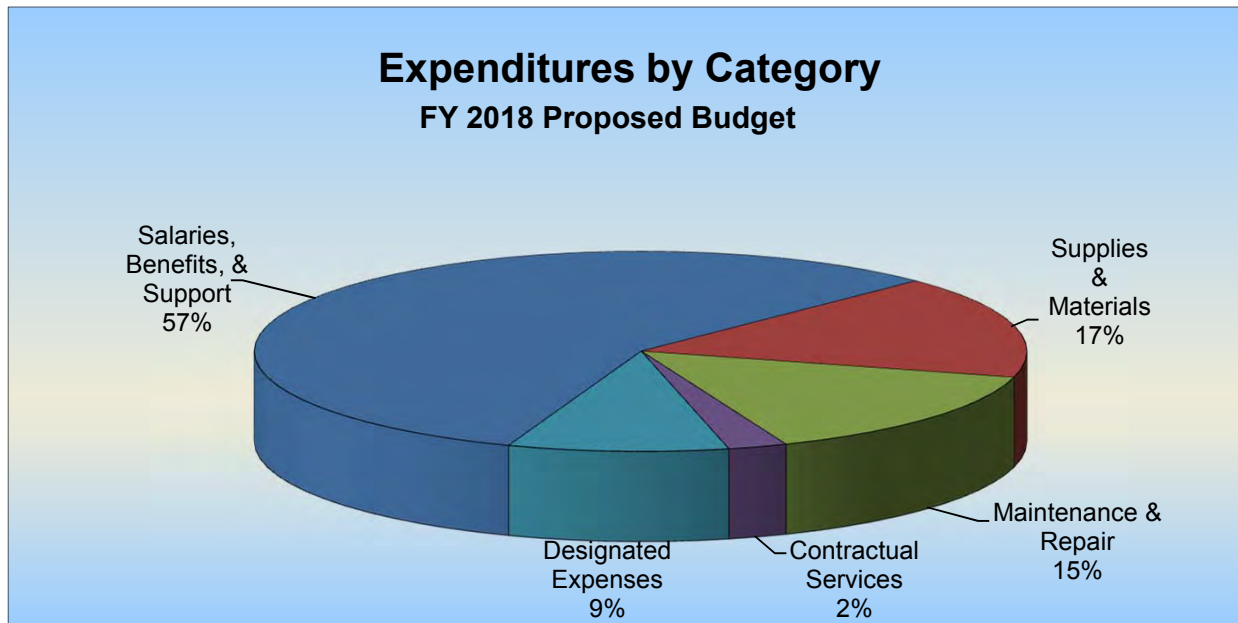
Fund *03*
Dept# *9104*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 108,629	\$ 126,085	\$ 122,307	\$ 124,143
Supplies & Materials	20,724	36,249	19,661	36,250
Maintenance & Repair	31,025	30,000	30,000	32,000
Contractual Services	3,643	4,500	4,300	5,360
Designated Expenses	9,634	11,904	11,904	20,000
Capital Outlay & Improvements	-	-	-	-
Total	\$ 173,655	\$ 208,738	\$ 188,172	\$ 217,753

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.
- Supplies & Materials: Increased fuel needs.
- Maintenance & Repair: Increased vehicle maintenance costs.
- Contractual Services: Uniform cost increase.
- Designated Expenses: Dumpster maintenance cost increase.



EXPENDITURE SUMMARY
KEEP COPPERAS COVE BEAUTIFUL (KCCB)

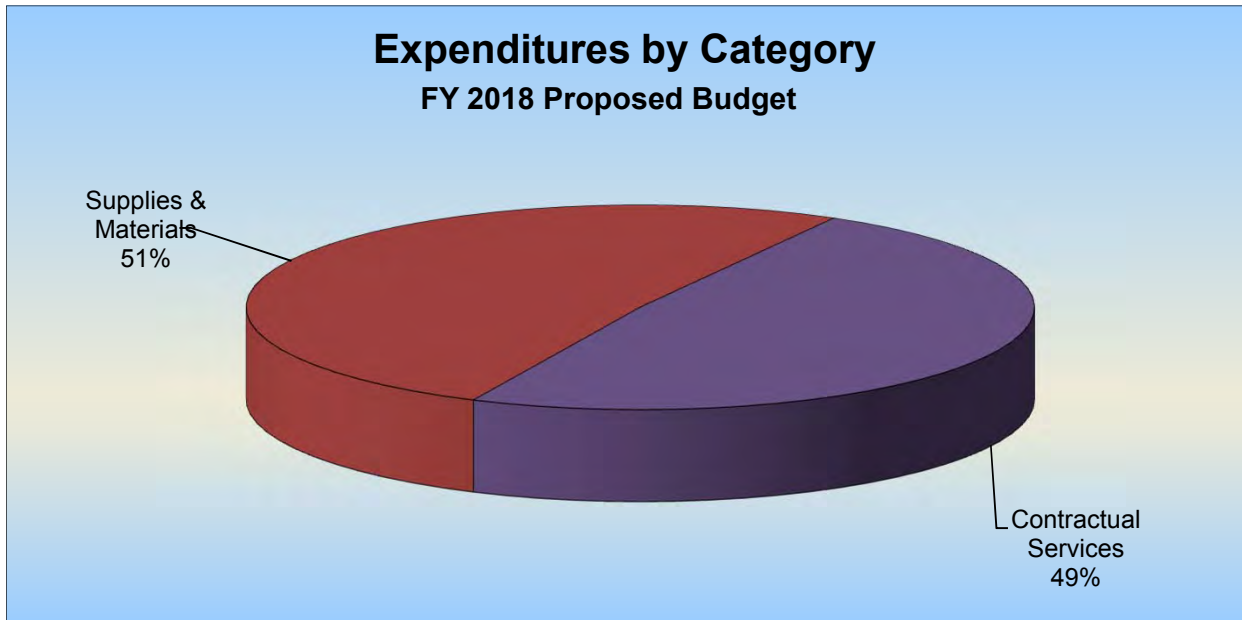
Fund 03
Dept# 9105

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	11,865	11,430	11,430	11,855
Maintenance & Repair	-	-	-	-
Contractual Services	9,664	10,990	10,990	11,290
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 21,529	\$ 22,420	\$ 22,420	\$ 23,145

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Supplies & Materials: Includes a purchase of a storage cabinet, and a camera.
- Contractual Services: Increased cost for the KTB and KAB conference.



EXPENDITURE SUMMARY

SOLID WASTE DISPOSAL

CATEGORY			Fund	03
	FY 2016	FY 2017	Year End	FY 2018
	Actual	Amended Budget	Projection	Proposed Budget
Salaries, Benefits, & Support	\$ 177,425	\$ 240,780	\$ 182,387	\$ 233,421
Supplies & Materials	7,114	12,330	10,691	12,180
Maintenance & Repair	17,738	17,974	17,974	17,000
Contractual Services	18,885	29,494	34,523	18,260
Designated Expenses	1,088,850	1,271,410	1,232,179	1,334,030
Capital Outlay & Improvements	-	-	-	-
Total	\$ 1,310,012	\$ 1,571,988	\$ 1,477,754	\$ 1,614,891

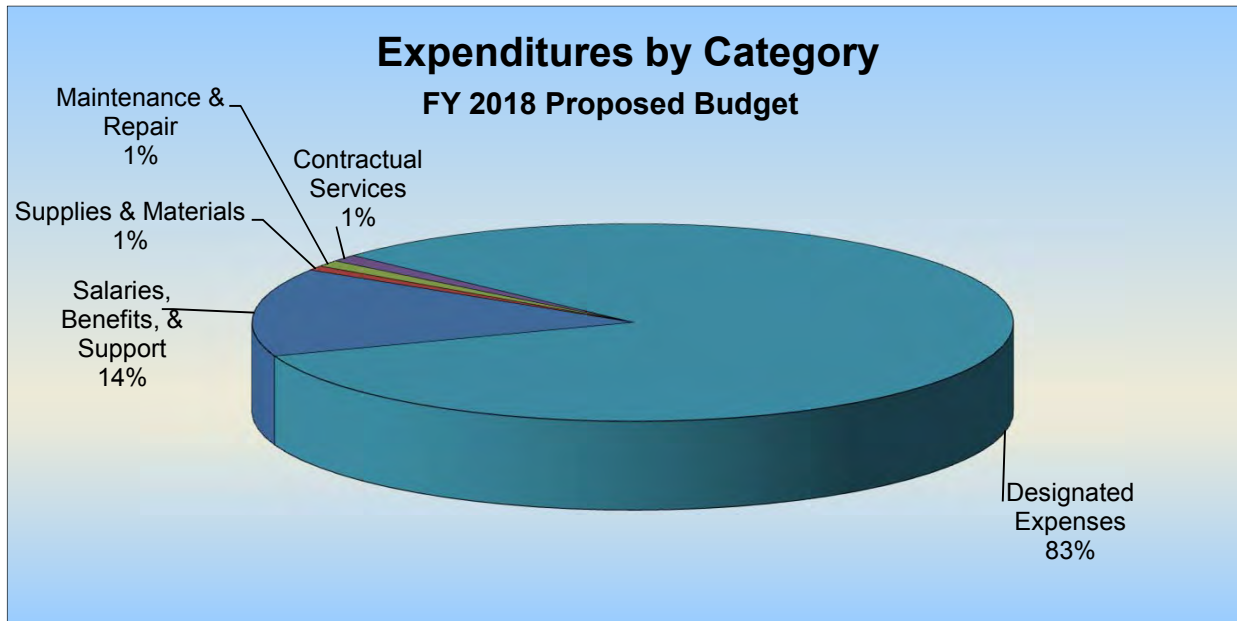
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.
- Supplies & Materials: Increased fuel needs.
- Designated Expenses: Hauling & Disposal cost increase.

Decreases:

- Maintenance & Repair: Decreased vehicle maintenance costs.
- Contractual Services: FY 2017 includes the expense for attending the Household Hazardous Waste (HHW) event.



EXPENDITURE SUMMARY

NON-DEPARTMENTAL

Fund **03**
Dept# **9500**

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	936	-	-	-
Maintenance & Repair	3,291	3,080	3,213	3,356
Contractual Services	12,164	32,043	35,516	24,240
Designated Expenses	74,316	82,363	82,574	88,340
Capital Outlay & Improvements	-	-	-	-
Admin Cost Reimbursement	487,000	497,210	497,210	497,210
Debt Service	343,070	273,413	279,474	441,327
Transfers Out & Contingency	-	-	-	-
Other	732	300	300	300
Total	\$ 921,509	\$ 888,409	\$ 898,287	\$ 1,054,773

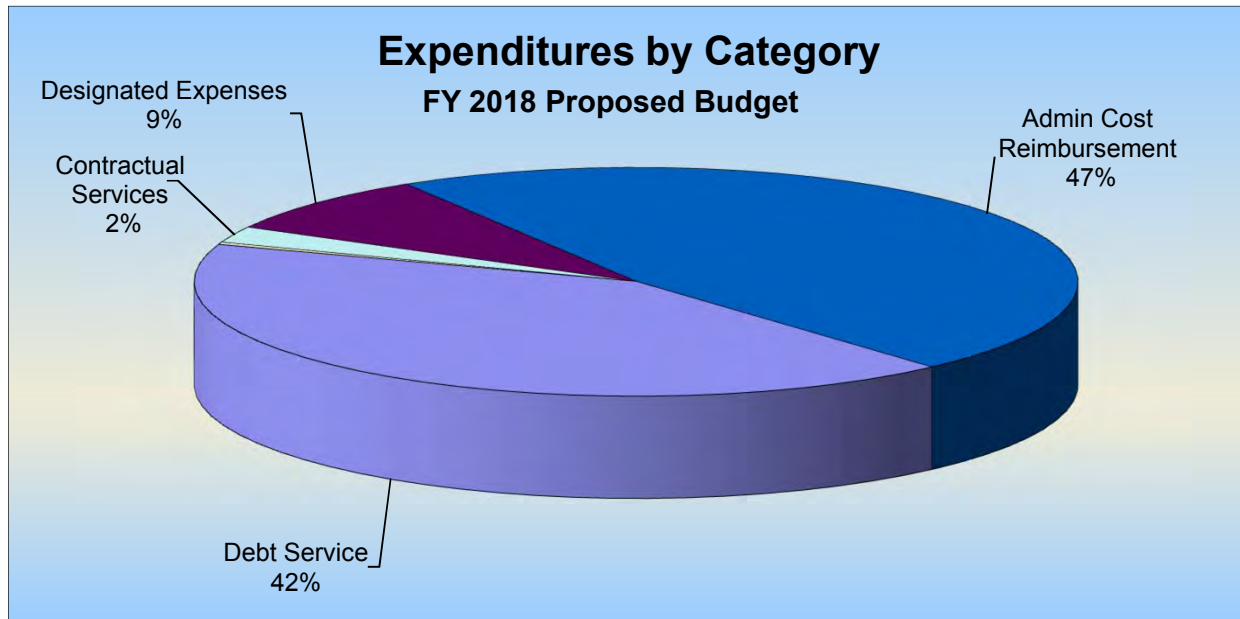
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Maintenance & Repair: Radio system maintenance cost increase.
- Designated Expenses: Increase in insurance premiums (TML).
- Debt Service: Payments include 2017 C.O.

Decreases:

- Contractual Services: FY 2017 includes the expense for the Utility rate study.





Golf Course Fund



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

The City Built for Family Living

City of Copperas Cove, Texas
FY 2018 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 99 members. Green fees and Cart Rental fees provide 47% 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.

REVENUES	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Proposed
Green Fees	75,929	89,829	75,149	82,505	82,505
Cart Rental Fees	68,592	65,135	55,634	69,825	69,825
Membership Dues	62,588	55,101	47,104	56,240	56,240
Cart Storage Fees	39,000	36,805	33,631	37,000	37,000
Pro Shop Sales	34,053	34,105	29,861	35,089	35,089
Other Operating Income	67,271	42,355	44,030	44,393	44,393
Transfers In	-	-	-	-	-
TOTAL	347,433	323,330	285,409	325,052	325,052
EXPENSES					
Salaries & Benefits	268,328	254,465	259,336	61,955	60,584
Supplies & Materials	60,477	57,572	57,000	61,993	63,333
Depreciation	-	-	-	-	-
Repairs & Maintenance	46,750	48,714	75,648	68,055	61,752
Contractual Services	72,119	71,365	76,244	79,552	79,011
Designated Expenses	42,502	55,483	57,927	47,353	67,095
Capital Outlay	1,405	-	-	-	-
Transfers / Other	-	-	-	-	-
TOTAL	491,581	487,599	526,155	318,908	331,775
Revenues Over/(Under)					
Expenses	(144,148)	(164,269)	(240,746)	6,144	(6,723)
TOTAL	347,433	323,330	285,409	325,052	325,052

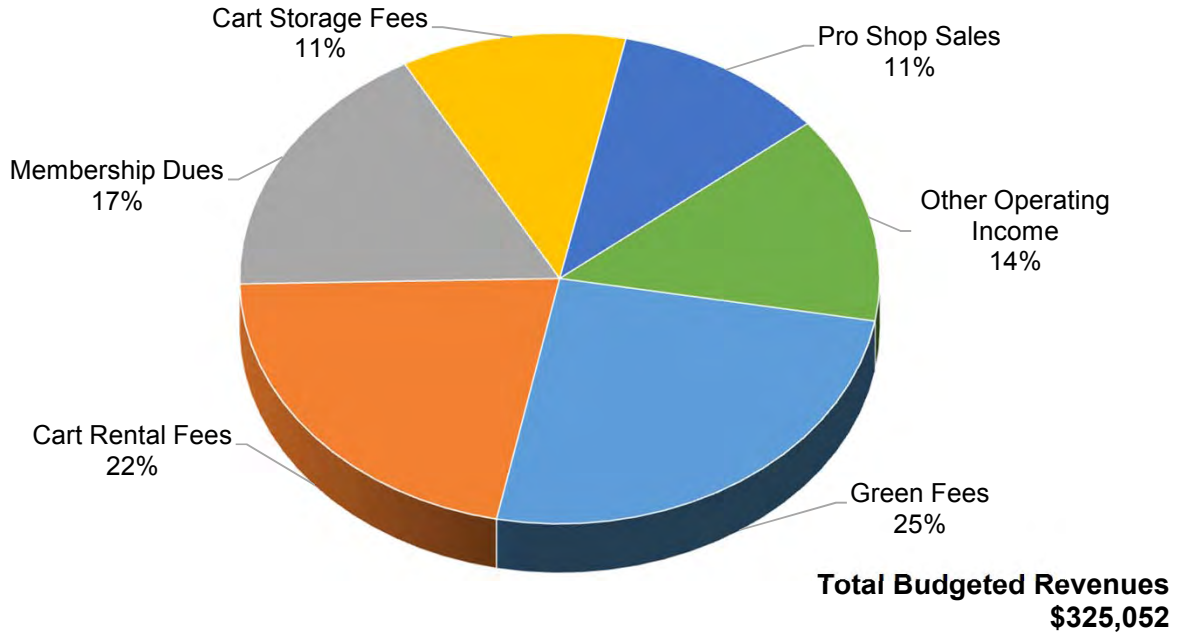
CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2017-18 PROPOSED BUDGET
GOLF COURSE FUND
SUMMARY OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2016-17	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
BEGINNING FUND BALANCE:						
Unreserved, Undesignated	\$ (1,204,222)	\$ (1,444,968)	\$ (1,444,968)	\$ (1,438,824)	\$ -	\$ (1,438,824)
TOTAL BEGINNING FUND BALANCE	\$ (1,204,222)	\$ (1,444,968)	\$ (1,444,968)	\$ (1,438,824)	\$ -	\$ (1,438,824)
REVENUES:						
Green Fees	\$ 75,149	\$ 86,604	\$ 82,505	\$ 82,505	\$ -	\$ 82,505
Cart Rental Fees	55,634	71,178	69,825	69,825	-	69,825
Membership Dues	47,104	62,250	56,240	56,240	-	56,240
Cart Storage Fees	33,631	38,120	37,000	37,000	-	37,000
Trail Fees	8,398	10,555	9,640	9,640	-	9,640
Pro Shop Sales	29,861	40,515	35,089	35,089	-	35,089
Driving Range Fees	8,956	12,355	11,065	11,065	-	11,065
Snack Bar Revenue-Food & Beverage	4,341	2,000	4,382	4,382	-	4,382
Snack Bar Revenue-Alcohol Sale	10,466	5,694	6,501	6,501	-	6,501
Snack Bar Revenue-Alcohol Sale	9,498	13,875	12,285	12,285	-	12,285
Facility Rental Income	1,680	8,000	520	520	-	520
Miscellaneous Revenue	691	4,800	-	-	-	-
TOTAL REVENUES	\$ 285,409	\$ 355,946	\$ 325,052	\$ 325,052	\$ -	\$ 325,052
TOTAL FUNDS AVAILABLE	\$ (918,813)	\$ (1,089,022)	\$ (1,119,916)	\$ (1,113,772)	\$ -	\$ (1,113,772)
EXPENDITURES:						
Golf Course - Operations	\$ 200,692	\$ 192,504	\$ 178,759	\$ 178,388	\$ -	\$ 178,388
Golf Course - Maintenance	303,292	115,537	123,980	118,476	-	118,476
Golf Course - Non-Departmental	52	-	-	-	-	-
OPERATING EXPENDITURES	\$ 504,036	\$ 308,041	\$ 302,739	\$ 296,864	\$ -	\$ 296,864
OTHER EXPENDITURES:						
Principal & Int Debt Pymts	22,119	22,314	16,169	34,911	-	34,911
TOTAL OTHER EXPENDITURES	\$ 22,119	\$ 22,314	\$ 16,169	\$ 34,911	\$ -	\$ 34,911
TOTAL EXPENDITURES	\$ 526,155	\$ 330,355	\$ 318,908	\$ 331,775	\$ -	\$ 331,775
ENDING FUND BALANCE:						
Unreserved, Undesignated	\$ (1,444,968)	\$ (1,419,377)	\$ (1,438,824)	\$ (1,445,547)	\$ -	\$ (1,445,547)
TOTAL ENDING FUND BALANCE	\$ (1,444,968)	\$ (1,419,377)	\$ (1,438,824)	\$ (1,445,547)	\$ -	\$ (1,445,547)
IDEAL FUND BALANCE	\$ 126,009	\$ 77,010	\$ 75,685	\$ 74,216		\$ 74,216
OVER (UNDER) IDEAL FUND BALANCE	\$ (1,570,977)	\$ (1,496,387)	\$ (1,514,509)	\$ (1,519,763)		(1,519,763)

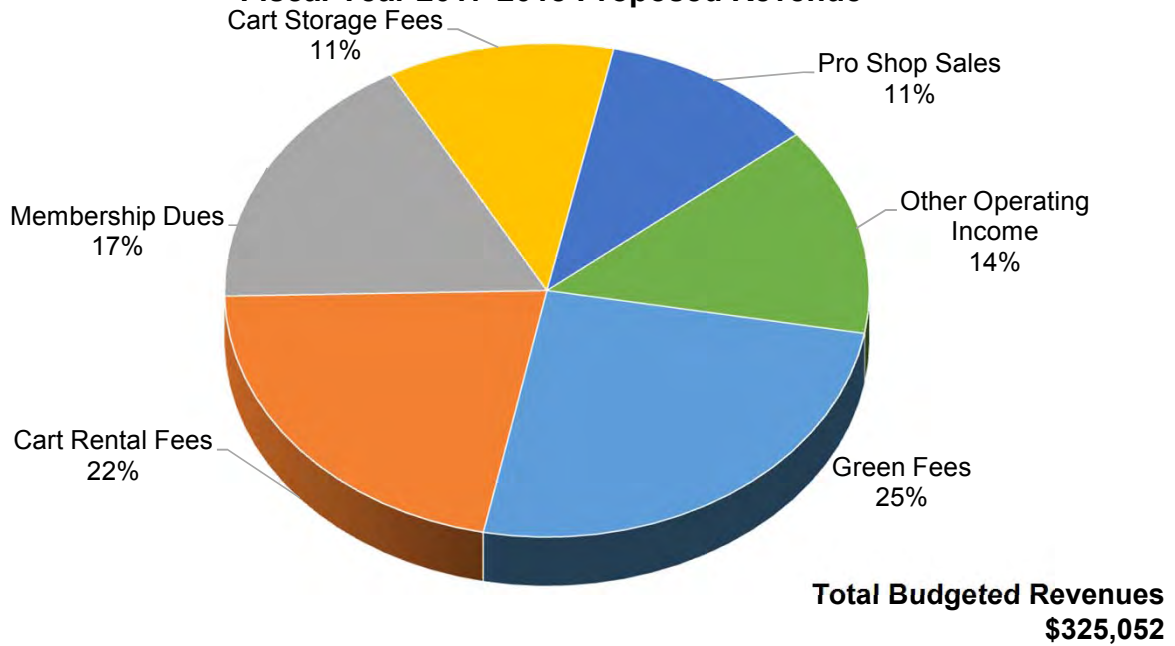
* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**City of Copperas Cove, Texas
FY 2018 Proposed Budget
Golf Course Fund
Budgeted Revenues by Source Comparison**

Fiscal Year 2016-2017 Budgeted Revenue

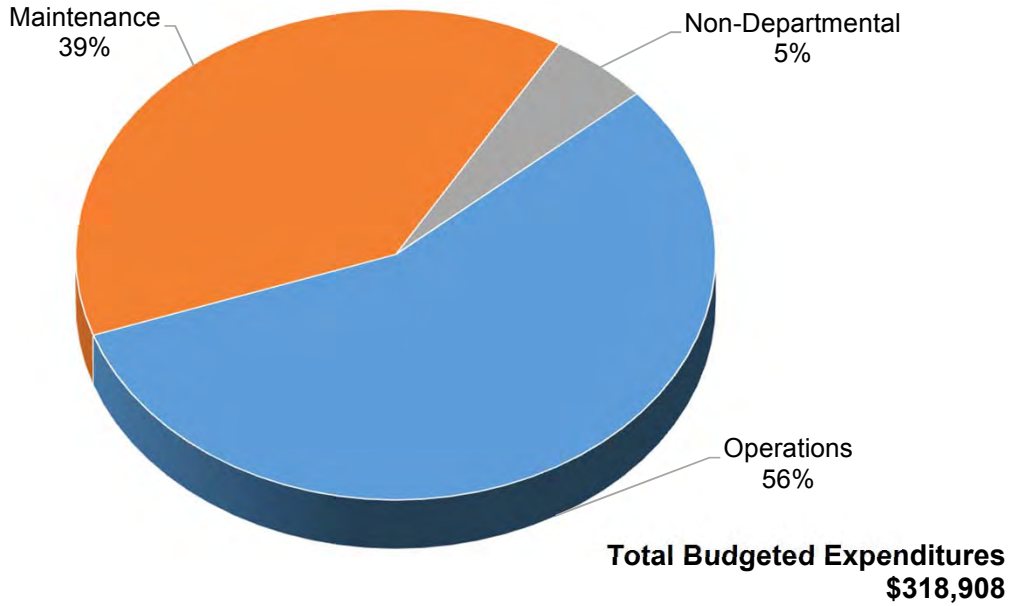


Fiscal Year 2017-2018 Proposed Revenue

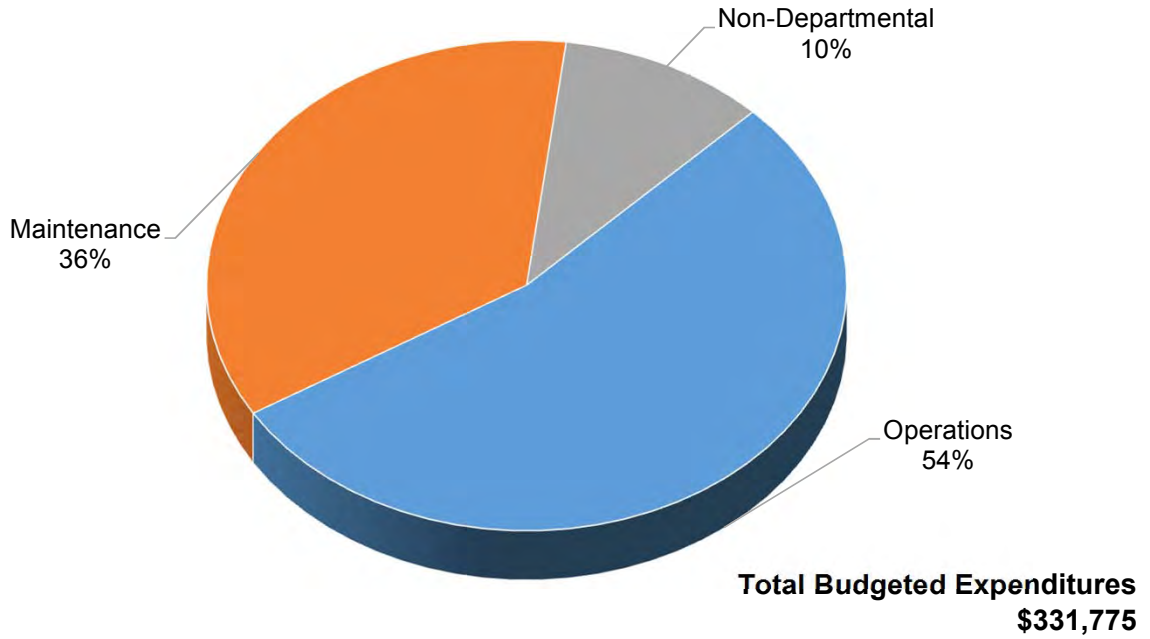


**City of Copperas Cove, Texas
FY 2018 Proposed Budget
Golf Course Fund
Budgeted Expenditures by Function Comparison**

Fiscal Year 2016-2017 Budgeted Expenditures

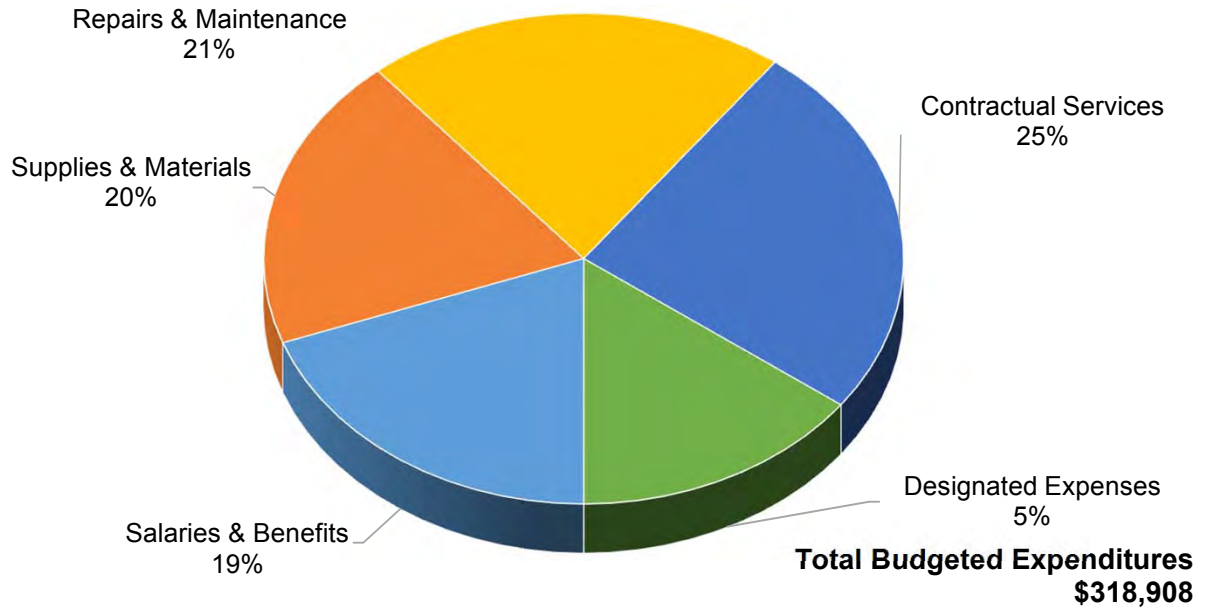


Fiscal Year 2017-2018 Proposed Expenditures

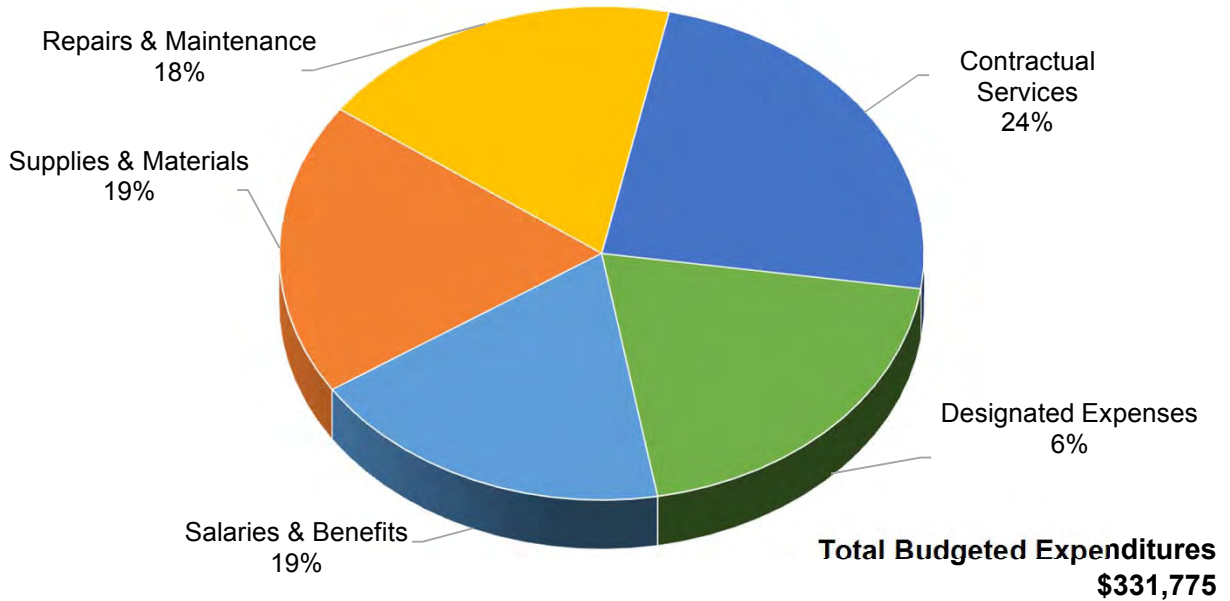


**City of Copperas Cove, Texas
FY 2018 Proposed Budget
Golf Course Fund
Budgeted Expenditures by Object Comparison**

Fiscal Year 2016-2017 Budgeted Expenditures



Fiscal Year 2017-2018 Proposed Expenditures



EXPENDITURE SUMMARY
GOLF COURSE OPERATIONS

Fund *09*
Dept# *7400*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 62,507	\$ 61,248	\$ 61,955	\$ 60,584
Supplies & Materials	4,650	8,219	7,033	7,033
Maintenance & Repair	27,784	13,587	8,832	8,832
Contractual Services	69,943	75,450	69,755	69,755
Designated Expenses	35,808	34,000	31,184	32,184
Capital Outlay & Improvements	-	-	-	-
Total	\$ 200,692	\$ 192,504	\$ 178,759	\$ 178,388

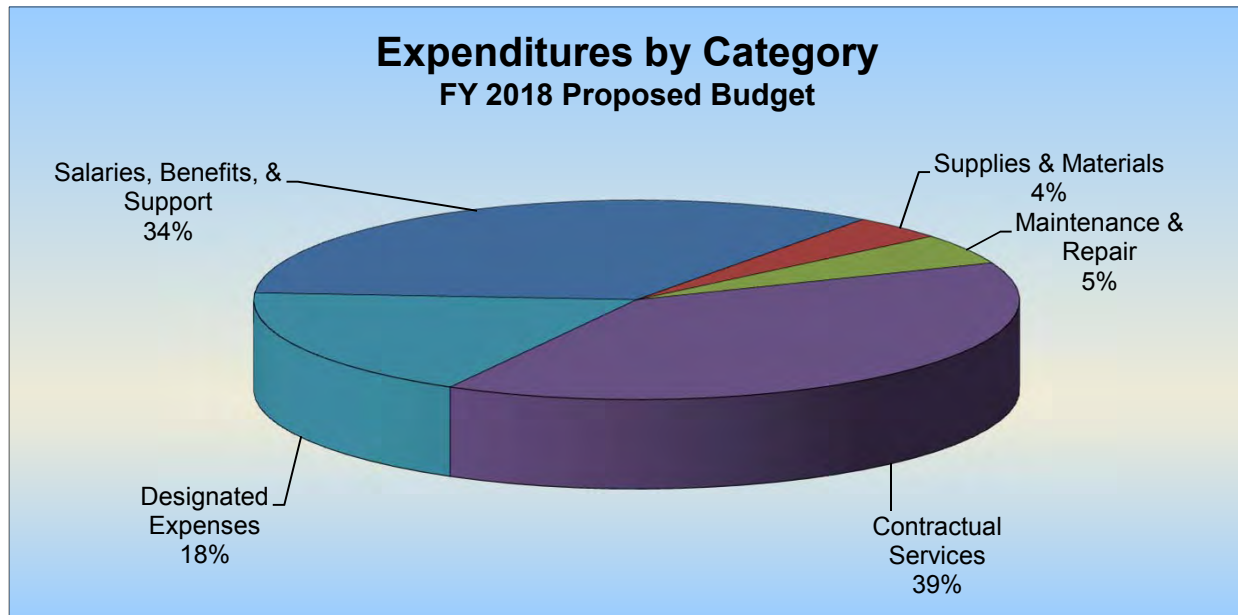
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Designated Expenses: Cost for alcohol license.

Decreases:

Salaries & Benefits: Decrease due to decreased healthcare costs.



EXPENDITURE SUMMARY
GOLF COURSE MAINTENANCE

Fund *09*
Dept# *7402*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 196,829	\$ -	\$ -	\$ -
Supplies & Materials	52,298	52,500	54,960	56,300
Maintenance & Repair	47,864	52,581	59,223	52,920
Contractual Services	6,301	10,456	9,797	9,256
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Total	\$ 303,292	\$ 115,537	\$ 123,980	\$ 118,476

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

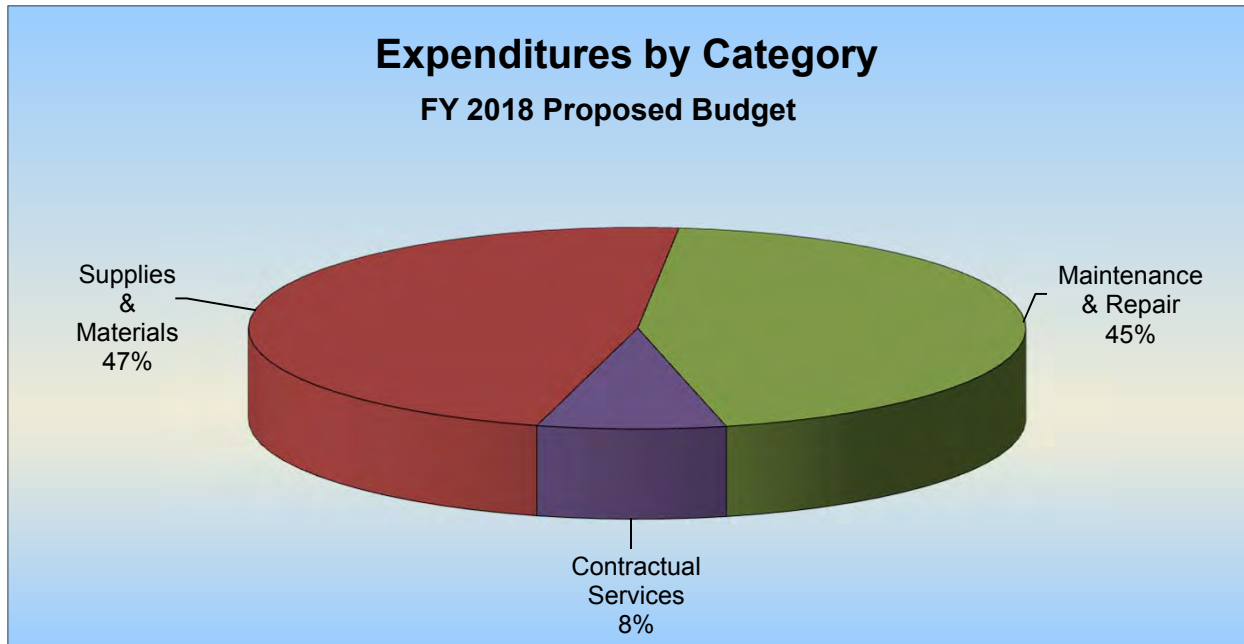
Increases:

Supplies & Materials: Increased fuel needs.

Decreases:

Maintenance & Repair: Reduced facility and vehicle maintenance costs.

Contractual Services: Decrease in equipment rental cost.



EXPENDITURE SUMMARY

NON-DEPARTMENTAL

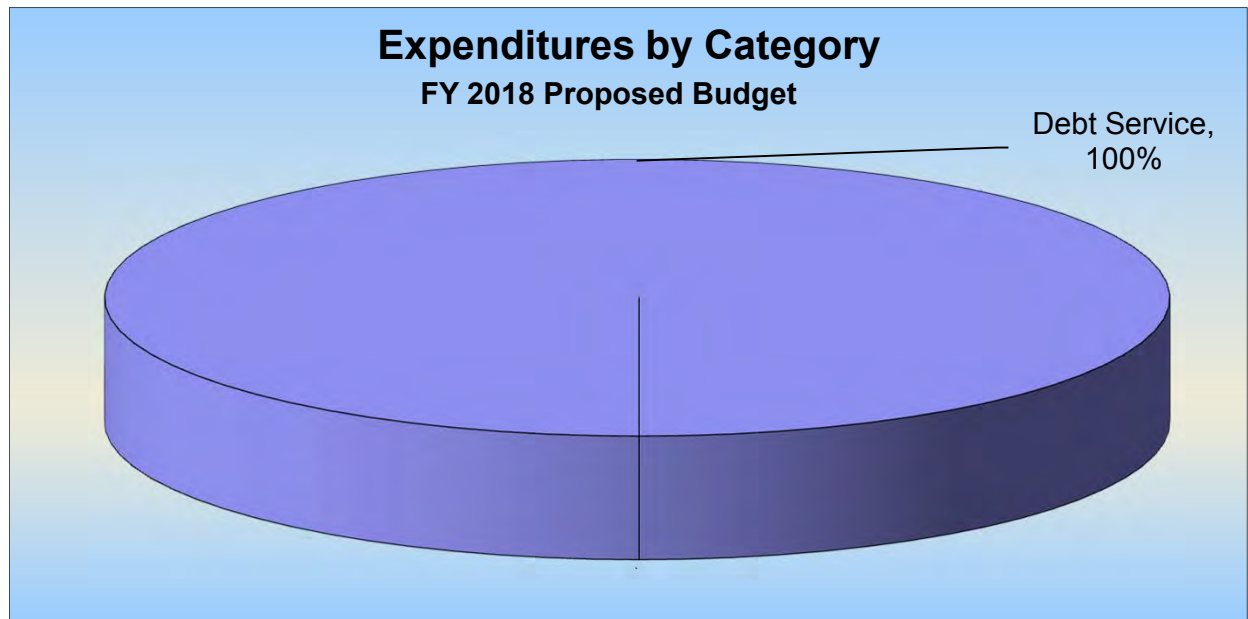
Fund *09*
Dept# *7500*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	52	-	-	-
Maintenance & Repair	-	-	-	-
Contractual Services	-	-	-	-
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	-	-	-	-
Debt Service	22,119	22,314	16,169	34,911
Transfers Out & Contingency	-	-	-	-
Other	-	-	-	-
Total	\$ 22,171	\$ 22,314	\$ 16,169	\$ 34,911

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Debt Service: Payments include 2017 C.O.



Other Funds



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.

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 2017-18 PROPOSED BUDGET
DRAINAGE UTILITY FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2016-17	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
BEGINNING FUND BALANCE:						
Unreserved, Undesignated	\$ 1,648,227	\$ 1,658,484	\$ 1,658,484	\$ 1,912,523	\$ -	\$ 1,912,523
TOTAL BEGINNING FUND BALANCE	\$ 1,648,227	\$ 1,658,484	\$ 1,658,484	\$ 1,912,523	\$ -	\$ 1,912,523
REVENUES:						
Drainage Utility Fee	\$ 886,635	\$ 939,552	\$ 992,161	\$ 948,000	\$ -	\$ 948,000
Subtotal	\$ 886,635	\$ 939,552	\$ 992,161	\$ 948,000	\$ -	\$ 948,000
Interest Revenue	3,621	2,500	4,576	3,800	-	3,800
Auction Proceeds	2,160	1,000	-	1,000	-	1,000
Subtotal	\$ 5,781	\$ 3,500	\$ 4,576	\$ 4,800	\$ -	\$ 4,800
TOTAL REVENUES	\$ 892,416	\$ 943,052	\$ 996,737	\$ 952,800	\$ -	\$ 952,800
TOTAL FUNDS AVAILABLE	\$ 2,540,643	\$ 2,601,536	\$ 2,655,221	\$ 2,865,323	\$ -	\$ 2,865,323
EXPENDITURES:						
Drainage	\$ 497,445	\$ 452,746	\$ 429,975	\$ 413,903	\$ 7,200	\$ 421,103
Non-Departmental	123,805	130,327	130,165	125,378	-	125,378
OPERATING EXPENDITURES	\$ 621,250	\$ 583,073	\$ 560,140	\$ 539,281	\$ 7,200	\$ 546,481
OTHER EXPENDITURES:						
Capital Improvement Projects	\$ 46,352	\$ 920,919	\$ 53,867	\$ -	\$ -	\$ -
Capital Outlay	47,393	-	-	40,000	-	40,000
Principal & Int Debt Pymts	167,164	128,691	128,691	102,869	-	102,869
TOTAL OTHER EXPENDITURES	\$ 260,909	\$ 1,049,610	\$ 182,558	\$ 142,869	\$ -	\$ 142,869
TOTAL EXPENDITURES	\$ 882,159	\$ 1,632,683	\$ 742,698	\$ 682,150	\$ 7,200	\$ 689,350
ENDING FUND BALANCE						
Unreserved, Undesignated	\$ 1,658,484	\$ 968,853	\$ 1,912,523	\$ 2,183,173	\$ (7,200)	\$ 2,175,973
TOTAL ENDING FUND BALANCE	\$ 1,658,484	\$ 968,853	\$ 1,912,523	\$ 2,183,173	\$ (7,200)	\$ 2,175,973

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

EXPENDITURE SUMMARY

DRAINAGE UTILITY

Fund 05
Dept# 7600

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ 222,536	\$ 303,026	\$ 263,096	\$ 299,570
Supplies & Materials	11,078	30,722	28,504	33,877
Maintenance & Repair	16,673	23,072	22,588	22,459
Contractual Services	247,158	95,926	115,787	65,197
Designated Expenses	-	-	-	-
Capital Outlay & Improvements	47,393	-	-	40,000
Ave D Drainage Improvements	17,300	50,235	50,235	-
Hughes Garden Drainage	29,052	870,684	3,632	-
IS/Library Drainage Improvements	-	29,019	29,019	-
TOTAL	\$ 591,190	\$ 1,402,684	\$ 512,861	\$ 461,103

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.

Supplies & Materials: Includes minor equipment replacement.

Decreases:

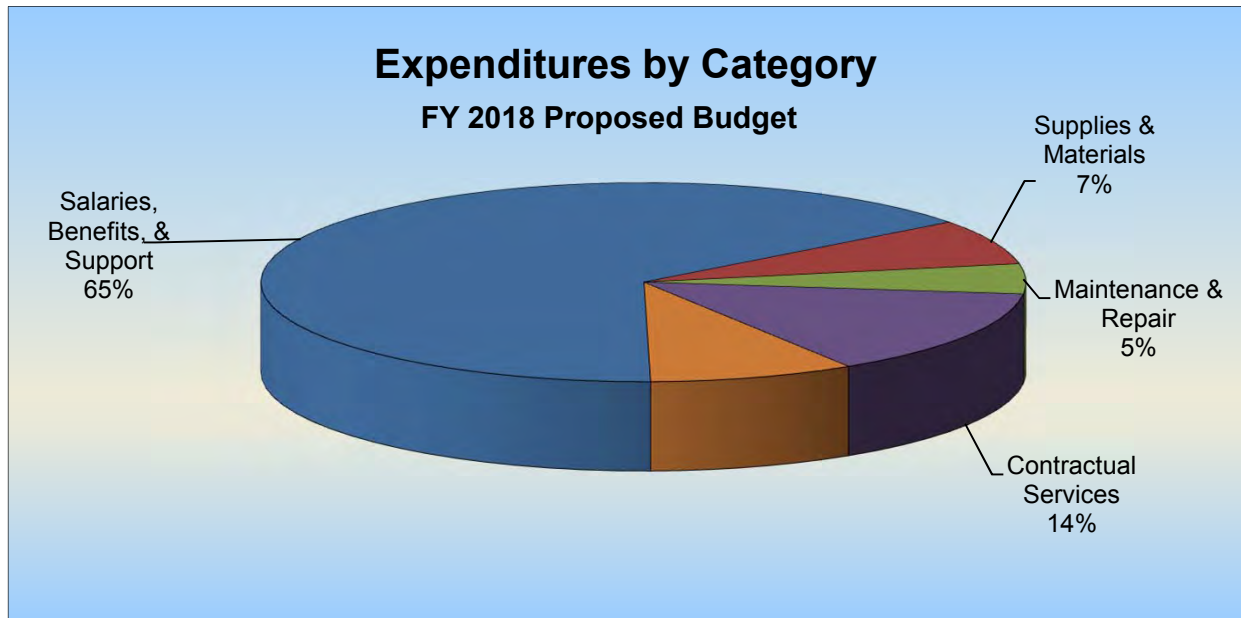
Maintenance & Repair: Reduced facility maintenance costs.

Contractual Services: FY 2017 includes Drainage Master Plan.

Ave D Drainage Improvements: This project will be completed during FY 2017.

Hughes Garden Drainage: FY 2017 includes the cost for the project design.

IS/Library Drainage Improvements: This project will be completed during FY 2017.



EXPENDITURE SUMMARY

NON-DEPARTMENTAL

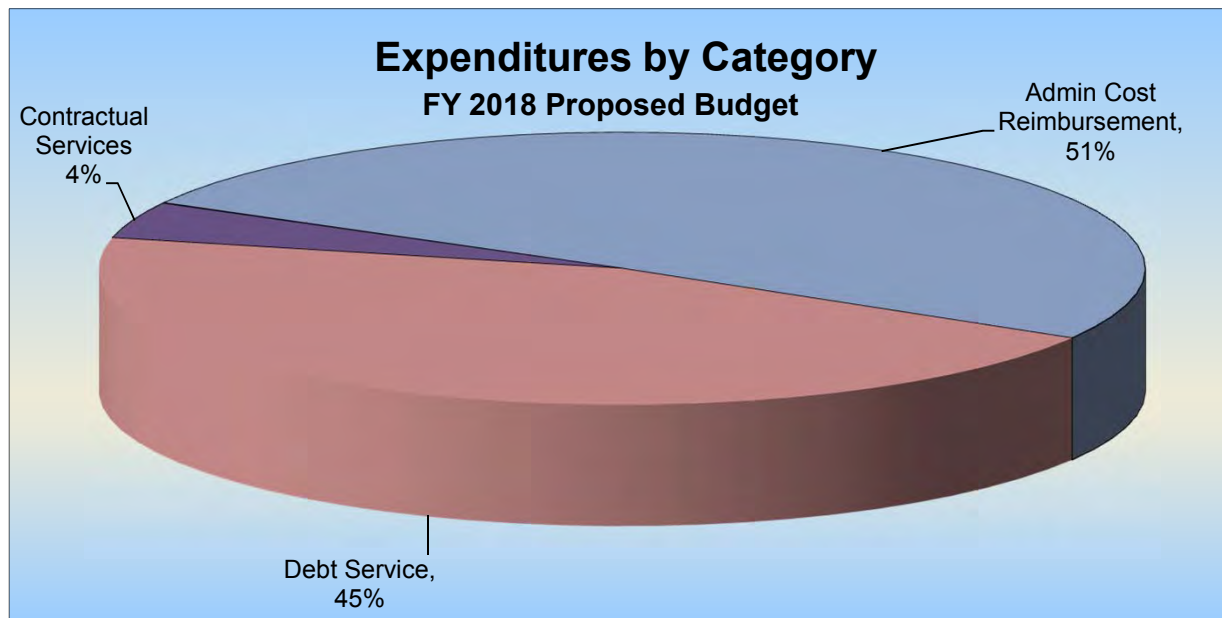
Fund *05*
Dept# *8000*

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	78	-	-	-
Maintenance & Repair	-	-	-	-
Contractual Services	10,477	14,817	14,655	9,868
Designated Expenses	-	150	150	150
Capital Outlay & Improvements	-	-	-	-
Admin Cost Reimbursement	113,250	115,360	115,360	115,360
Debt Service	167,164	99,672	99,672	102,869
Transfers Out & Contingency	-	-	-	-
Other	-	-	-	-
TOTAL	\$ 290,969	\$ 229,999	\$ 229,837	\$ 228,247

HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Decreases:

Contractual Services: FY 2017 includes the expense for the Utility rate study.



CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2017-18 PROPOSED BUDGET
HOTEL OCCUPANCY TAX FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2016-17	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
BEGINNING FUND BALANCE						
Unreserved, Undesignated	\$ 102,339	\$ 82,295	\$ 82,295	\$ 38,861	\$ -	\$ 38,861
TOTAL BEGINNING FUND BALANCE	\$ 102,339	\$ 82,295	\$ 82,295	\$ 38,861	\$ -	\$ 38,861
REVENUES:						
Hotel Occupancy Tax - Best Western	\$ 40,281	\$ 33,800	\$ 33,800	\$ 36,469	\$ -	\$ 36,469
Hotel Occupancy Tax - Luxury Inn	6,171	4,100	4,100	5,013	-	5,013
Hotel Occupancy Tax - Cactus Lodge	5,823	8,900	10,919	11,083	-	11,083
Hotel Occupancy Tax - Motel 8	16,488	18,200	15,541	15,541	-	15,541
Hotel Occupancy Tax - Relax Inn	5,624	6,300	5,388	5,388	-	5,388
Hotel Occupancy Tax - Comfort Suites	60,576	53,200	61,865	62,793	-	62,793
Hotel Occupancy Tax - Days Inn	31,229	29,600	27,044	27,044	-	27,044
Interest Revenue	106	40	40	40	-	40
TOTAL REVENUES	\$ 166,298	\$ 154,140	\$ 158,697	\$ 163,371	\$ -	\$ 163,371
TOTAL FUNDS AVAILABLE	\$ 268,637	\$ 236,435	\$ 240,992	\$ 202,232	\$ -	\$ 202,232
EXPENDITURES:						
Tourism	\$ -	\$ 45,770	\$ 55,607	\$ 71,549	\$ -	\$ 71,549
Tourism-Fall Festival	-	10,623	9,825	10,650	-	10,650
Tourism-Tree Lighting Ceremony	-	17,822	18,159	17,820	-	17,820
Tourism-Polar Bear Swim	-	5,254	4,725	5,250	-	5,250
Tourism-Food Truck Festival	-	13,160	13,159	18,160	-	18,160
Tourism-Farmers Market	-	1,665	1,614	1,600	-	1,600
Tourism-Quarterly Guide	-	11,060	11,060	11,060	-	11,060
Promo of Tourism - Chamber of Commerce	167,439	-	-	-	-	-
Promo Tourism - Boys & Girls	-	7,500	7,500	-	-	-
Texas Lodging Advertising	1,765	1,900	1,765	1,765	-	1,765
Five Hills Art Guild	-	6,000	6,000	-	-	-
C.H.A.M.P.S.	-	38,750	38,750	-	-	-
Professional Services	4,926	-	-	-	-	-
Utilities	12,212	15,000	15,000	-	-	-
Civic Center Operations	-	18,019	18,019	-	-	-
Miscellaneous	-	948	948	-	-	-
TOTAL EXPENDITURES	\$ 186,342	\$ 193,471	\$ 202,131	\$ 137,854	\$ -	\$ 137,854
LESS OTHER EXPENDITURES:						
Principal - 2009 Tax Notes	\$ 35,000	\$ -	\$ -	\$ -	\$ -	-
Interest - 2009 Tax Notes	1,050	-	-	-	-	-
Contingencies	-	-	-	59,000	-	59,000
TOTAL OTHER EXPENDITURES	\$ 36,050	\$ -	\$ -	\$ 59,000	\$ -	\$ 59,000
OPERATING EXPENDITURES	\$ 222,392	\$ 193,471	\$ 202,131	\$ 196,854	\$ -	\$ 196,854
ENDING FUND BALANCE:						
Unreserved, Undesignated	\$ 82,295	\$ 42,964	\$ 38,861	\$ 5,378	\$ -	\$ 5,378
TOTAL ENDING FUND BALANCE	\$ 82,295	\$ 42,964	\$ 38,861	\$ 5,378	\$ -	\$ 5,378

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

EXPENDITURE SUMMARY
PARKS AND RECREATION - TOURISM

Fund **14**
Dept# **1401**

CATEGORY	FY 2016 Actual	FY 2017 Amended Budget	FY 2017 Year End Projection	FY 2018 Proposed Budget
Salaries, Benefits, & Support	\$ -	\$ 33,280	\$ 43,161	\$ 57,824
Supplies & Materials	-	50	206	125
Maintenance & Repair	-	-	-	-
Contractual Services	-	12,440	12,240	13,600
Designated Expenses	-	59,584	58,542	64,540
Capital Outlay & Improvements	-	-	-	-
Total	\$ -	\$ 105,354	\$ 114,149	\$ 136,089

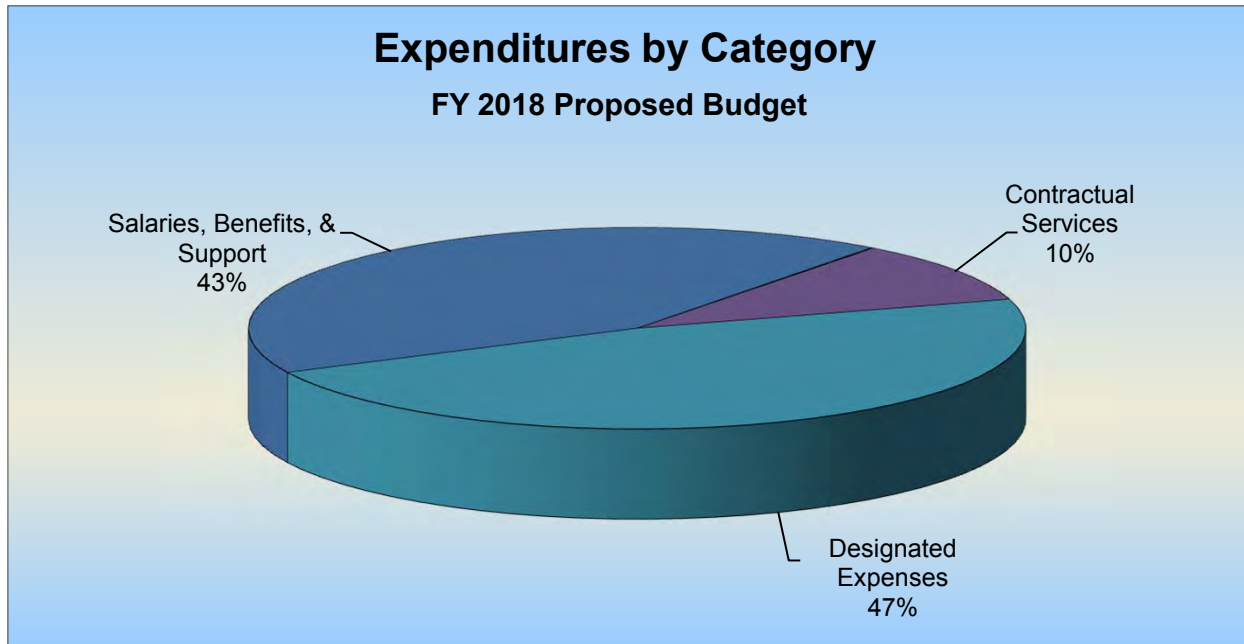
HIGHLIGHTS (FY 2017 Adopted Over/Under FY 2018 Proposed) **

Increases:

- Salaries & Benefits: Salary savings were realized in FY 2017 due to vacancies; It also includes a 1% COLA increase.
- Contractual Services: Increased advertising cost; attend TACVB conference.
- Designated Expenses: Cost increase for various Events/Programs.

Decreases:

- Supplies & Materials: Due to postage expense decrease.



**CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2017-18 PROPOSED BUDGET
PEG FEES FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2017-18	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
BEGINNING FUND BALANCE						
Unreserved, Undesignated	\$ 137,357	\$ 171,082	\$ 171,082	\$ 171,182	\$ -	\$ 171,182
TOTAL BEGINNING FUND BALANCE	\$ 137,357	\$ 171,082	\$ 171,082	\$ 171,182	\$ -	\$ 171,182
REVENUES:						
Interest Revenue	\$ 96	\$ -	\$ 100	\$ 100	\$ -	100
Peg Fee Revenue	58,465	57,000	57,855	58,723	-	58,723
TOTAL REVENUES	\$ 58,561	\$ 57,000	\$ 57,955	\$ 58,823	\$ -	\$ 58,823
TOTAL FUNDS AVAILABLE	\$ 195,918	\$ 228,082	\$ 229,037	\$ 230,005	\$ -	\$ 230,005
EXPENDITURES						
Designated Expenses	\$ 7,124	\$ 66,746	\$ 41,672	\$ 42,281	\$ -	\$ 42,281
TOTAL EXPENDITURES	\$ 7,124	\$ 66,746	\$ 41,672	\$ 42,281	\$ -	\$ 42,281
LESS OTHER EXPENDITURES:						
Capital Outlay & Improvements	\$ 17,712	\$ -	\$ 16,183	\$ 16,442	\$ -	16,442
TOTAL OTHER EXPENDITURES	\$ 17,712	\$ -	\$ 16,183	\$ 16,442	\$ -	\$ 16,442
OPERATING EXPENDITURES	\$ 24,836	\$ 66,746	\$ 57,855	\$ 58,723	\$ -	\$ 58,723
ENDING FUND BALANCE:						
Unreserved, Undesignated	\$ 171,082	\$ 161,336	\$ 171,182	\$ 171,282	\$ -	\$ 171,282
TOTAL ENDING FUND BALANCE	\$ 171,082	\$ 161,336	\$ 171,182	\$ 171,282	\$ -	\$ 171,282

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

**CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2017-18 PROPOSED BUDGET
COURT EFFICIENCY FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2016-17	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
BEGINNING FUND BALANCE:						
Unreserved, Undesignated	\$ 13,388	\$ 12,526	\$ 12,526	\$ 10,497	\$ -	\$ 10,497
TOTAL BEGINNING FUND BALANCE	\$ 13,388	\$ 12,526	\$ 12,526	\$ 10,497	\$ -	\$ 10,497
REVENUES						
Interest Revenue	\$ 36	\$ 6	\$ 21	\$ 7	\$ -	\$ 7
Court Efficiency Revenue	1,741	1,400	1,600	1,414	-	1,414
TOTAL REVENUES	\$ 1,777	\$ 1,406	\$ 1,621	\$ 1,421	\$ -	\$ 1,421
TOTAL FUNDS AVAILABLE	\$ 15,165	\$ 13,932	\$ 14,147	\$ 11,918	\$ -	\$ 11,918
TOTAL EXPENDITURES	\$ 2,639	\$ 6,124	\$ 3,650	\$ 4,490	\$ -	\$ 4,490
ENDING FUND BALANCE:						
Unreserved, Undesignated	\$ 12,526	\$ 7,808	\$ 10,497	\$ 7,428	\$ -	\$ 7,428
TOTAL ENDING FUND BALANCE	\$ 12,526	\$ 7,808	\$ 10,497	\$ 7,428	\$ -	\$ 7,428

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

CITY OF COPPERAS COVE, TEXAS
 FISCAL YEAR 2017-18 PROPOSED BUDGET
 COURT TECHNOLOGY FUND
 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2016-17	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
BEGINNING FUND BALANCE:						
Unreserved, Undesignated	\$ 17,401	\$ 3,482	\$ 3,482	\$ 4,694	\$ -	\$ 4,694
TOTAL BEGINNING FUND BALANCE	\$ 17,401	\$ 3,482	\$ 3,482	\$ 4,694	\$ -	\$ 4,694
REVENUES						
Interest Revenue	\$ 17	\$ 7	\$ 14	\$ 8	\$ -	\$ 8
Court Technology Revenue	13,088	11,110	12,000	11,221	-	11,221
TOTAL REVENUES	\$ 13,105	\$ 11,117	\$ 12,014	\$ 11,229	\$ -	\$ 11,229
TOTAL FUNDS AVAILABLE	\$ 30,506	\$ 14,599	\$ 15,496	\$ 15,923	\$ -	\$ 15,923
TOTAL EXPENDITURES	\$ 27,024	\$ 10,796	\$ 10,802	\$ 14,396	\$ -	\$ 14,396
ENDING FUND BALANCE:						
Unreserved, Undesignated	\$ 3,482	\$ 3,803	\$ 4,694	\$ 1,527	\$ -	\$ 1,527
TOTAL ENDING FUND BALANCE	\$ 3,482	\$ 3,803	\$ 4,694	\$ 1,527	\$ -	\$ 1,527

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

CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2017-18 PROPOSED BUDGET
COURT SECURITY FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2016-17	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
BEGINNING FUND BALANCE:						
Unreserved, Undesignated	\$ 33,262	\$ 12,850	\$ 12,850	\$ (2,438)	\$ -	\$ (2,438)
TOTAL BEGINNING FUND BALANCE	\$ 33,262	\$ 12,850	\$ 12,850	\$ (2,438)	\$ -	\$ (2,438)
REVENUES						
Interest Revenue	\$ 28	\$ 26	\$ 26	\$ 27	\$ -	\$ 27
Court Security Revenue	9,857	12,120	11,100	10,123	-	10,123
TOTAL REVENUES	\$ 9,885	\$ 12,146	\$ 11,126	\$ 10,150	\$ -	\$ 10,150
TOTAL FUNDS AVAILABLE	\$ 43,147	\$ 24,996	\$ 23,976	\$ 7,712	\$ -	\$ 7,712
TOTAL EXPENDITURES	\$ 30,297	\$ 27,477	\$ 26,414	\$ 2,860	\$ -	\$ 2,860
ENDING FUND BALANCE:						
Unreserved, Undesignated	\$ 12,850	\$ (2,481)	\$ (2,438)	\$ 4,852	\$ -	\$ 4,852
TOTAL ENDING FUND BALANCE	\$ 12,850	\$ (2,481)	\$ (2,438)	\$ 4,852	\$ -	\$ 4,852

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

**CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2017-18 PROPOSED BUDGET
OTHER FUNDS
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Fund Description	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Revolving Loan Fund	\$ 99,587	\$ 12,820	\$ 12,840	\$ 99,567
City-Wide Donation Fund	15,244	16,200	17,961	13,483
City-Wide Grants	101	158,750	159,357	(506)
Police State Seizure Fund	2,304	-	-	2,304
TOTAL OTHER FUNDS	\$ 117,236	\$ 187,770	\$ 190,158	\$ 114,848

Debt Service Requirements



DEBT SERVICE REQUIREMENTS



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.

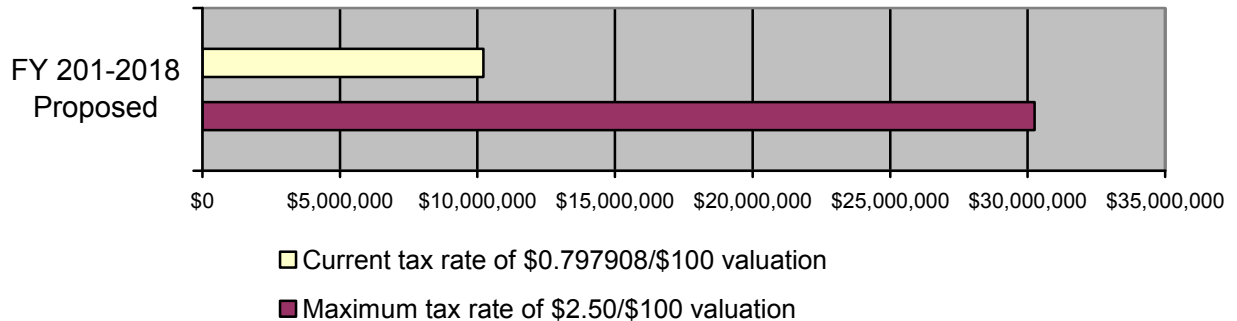
The most recent debt issues of the City of Copperas Cove have earned ratings from Standard & Poor's and Moody's.

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 June 2017 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, 2017 ESTIMATED Tax Roll	\$1,189,528,960
Limit on amount designated for debt service	x 1.5%
Legal limit	\$17,842,934
Actual amount to be expended from ad valorem taxes for general obligation debt service during the Year Ending September 30, 2018	\$2,062,799

CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2017-18 PROPOSED BUDGET
TAX INTEREST AND SINKING FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2016-17	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
BEGINNING FUND BALANCE:						
	\$ 369,907	\$ 599,293	\$ 599,293	\$ 210,142	\$ -	\$ 210,142
TOTAL BEGINNING FUND BALANCE	\$ 369,907	\$ 599,293	\$ 599,293	\$ 210,142	\$ -	\$ 210,142
REVENUES:						
Current Ad Valorem Taxes	\$ 3,935,600	\$ 3,136,974	\$ 3,136,974	\$ 3,756,911	\$ -	\$ 3,756,911
Delinquent Ad Valorem Taxes	15,915	13,000	13,000	13,000	-	13,000
Penalty and Interest	21,734	16,000	16,000	16,000	-	16,000
Interest Revenue	1,880	1,200	1,200	1,200	-	1,200
Other Financing Sources	8,114	-	-	-	-	-
EDC Debt Repayment	129,675	131,000	131,000	132,150	-	132,150
TOTAL REVENUES	\$ 4,112,918	\$ 3,298,174	\$ 3,298,174	\$ 3,919,261	\$ -	\$ 3,919,261
TOTAL FUNDS AVAILABLE	\$ 4,482,825	\$ 3,897,467	\$ 3,897,467	\$ 4,129,403	\$ -	\$ 4,129,403
EXPENDITURES:						
Principal(Aug) Ref 06 C/O	\$ -	\$ 107,000	\$ 107,000	\$ 111,000	\$ -	\$ 111,000
Principal (Aug) '05 Refnd CO	89,304	94,322	94,322	-	-	-
Principal- 06 Tax Notes	103,000	-	-	-	-	-
Principal '07 CO Bonds	305,000	315,000	315,000	330,000	-	330,000
Principal-'07 CO Refunding	7,500	7,500	7,500	7,500	-	7,500
Principal-'09 GO	200,000	200,000	200,000	200,000	-	200,000
Principal-'09 Tax Notes	285,000	-	-	-	-	-
Principal-'10 GO	40,000	40,000	40,000	45,000	-	45,000
Principal-'10 Tax Notes	125,000	-	-	-	-	-
Principal-'10 Refunding	281,880	275,400	275,400	294,840	-	294,840
Principal-'10A Tax Notes	72,000	78,000	90,065	-	-	-
Principle-'11 Rev & Tax Bonds	85,000	260,000	260,000	230,000	-	230,000
Principal-'12 Tax Note	240,000	255,000	255,000	265,000	-	265,000
Principal-'12 GO Refunding	88,500	85,500	85,500	93,000	-	93,000
Principal-'13 GO Refunding	300,000	135,000	135,000	135,000	-	135,000
Principal-'13 Tax Notes	180,000	215,000	215,000	225,000	-	225,000
Principal-'13 GO	185,000	190,000	190,000	195,000	-	195,000
Principal-'13 PPFCO	50,000	50,000	50,000	50,000	-	50,000
Principal-'14 CO	165,000	165,000	165,000	165,000	-	165,000
Principal-'15 CO	-	90,000	90,000	90,000	-	90,000
Principal-'15 GO Refunding	-	-	-	90,000	-	90,000
Principal-'16 CO	-	-	-	90,000	-	90,000
Principal-'16 GO Refunding	-	-	-	10,000	-	10,000
Principal-'17 CO	-	-	-	260,000	-	260,000
Interest-'06 (Feb/Aug) C/O Ref	-	21,848	21,848	17,804	-	17,804
Interest-'05 (Feb/Aug) Rfnd C/O	6,565	3,341	3,341	-	-	-
Interest-06 Tax Notes	25,741	-	-	-	-	-
Interest '07 C.O. Bonds	179,861	167,844	167,844	155,433	-	155,433
Interest-'07 GO Refunding	52,894	52,599	52,599	52,304	-	52,304
Interest-'09 GO	108,688	188,575	16,000	8,000	-	8,000
Interest-'09 Tax Notes	8,550	-	-	-	-	-
Interest-'10 GO	51,613	50,413	50,413	49,213	-	49,213
Interest-'10 Tax Notes	2,969	-	-	-	-	-
Interest-'10 Refunding C/	20,630	14,993	14,993	8,798	-	8,798
Interest-'10A Tax Notes	10,235	863	2,144	-	-	-
Interest-'11 Rev & Tax Bo	12,075	9,100	9,100	-	-	-
Interest-'11 GO Bonds	262,050	262,050	262,050	262,050	-	262,050
Interest-'12 Tax Notes	14,847	10,192	10,134	5,194	-	5,194
Interest-'12 GO Refunding	17,309	15,540	15,540	13,830	-	13,830
Interest-'13 GO Refunding	11,400	5,400	5,400	2,700	-	2,700
Interest-'13 Tax Notes	9,420	7,619	7,619	5,469	-	5,469
Interest-'13 GO	91,694	89,844	89,844	86,994	-	86,994
Interest-'13 PPFCO	13,290	12,077	12,077	10,832	-	10,832
Interest-'14 CO	59,788	57,088	57,088	53,788	-	53,788
Interest-'15 CO	99,748	102,598	102,598	99,898	-	99,898
Interest-'15 GO Refunding	10,179	15,268	15,268	15,268	-	15,268
Interest-'16 CO	-	21,294	29,434	27,070	-	27,070
Interest-'16 GO Refunding	-	-	146,082	134,500	-	134,500
Interest-'17 CO	-	-	-	216,915	-	216,915
Bond Paying Agent Fees	4,199	-	4,700	-	-	-
Arbitrage Rebate Service	6,757	16,422	16,422	17,000	-	17,000
Bond Issuance Cost	846	-	-	-	-	-

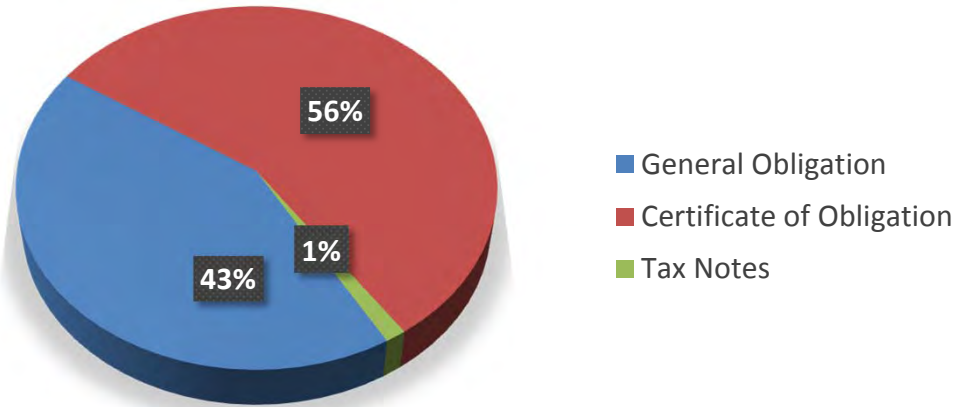
CITY OF COPPERAS COVE, TEXAS
 FISCAL YEAR 2017-18 PROPOSED BUDGET
 TAX INTEREST AND SINKING FUND
 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Actual FY 2015-16	Current Budget FY 2016-17	Projected FY 2016-17	Proposed Base Budget FY 2017-18	New Requests FY 2017-18	Proposed FY 2017-18
OPERATING EXPENDITURES	\$ 3,883,532	\$ 3,687,690	\$ 3,687,325	\$ 4,129,400	\$ -	\$ 4,129,400
TOTAL ENDING FUND BALANCE	<u>\$ 599,293</u>	<u>\$ 209,777</u>	<u>\$ 210,142</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 3</u>

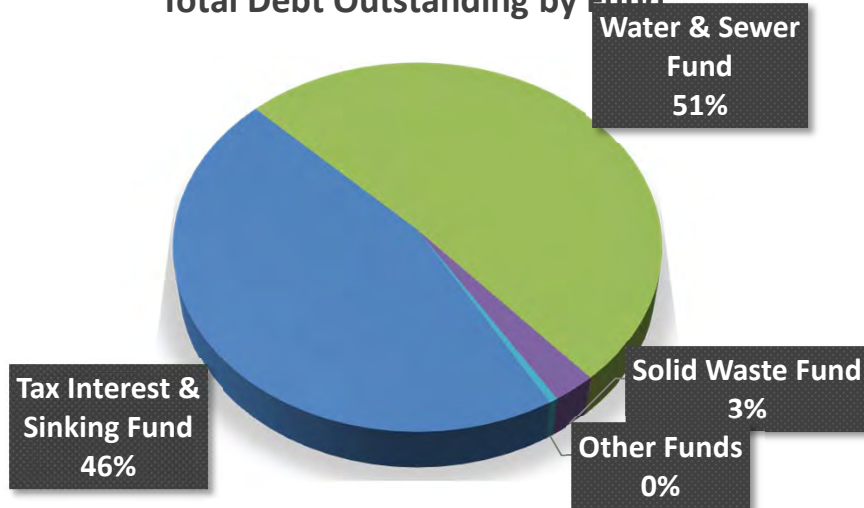
* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**City of Copperas Cove
Outstanding Debt
Fiscal Year 2017-2018**

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	\$ 23,432,024	\$ 20,636,126	\$ 738,601	\$ 44,806,751
General Fund	-	-	-	-
Water & Sewer Fund	17,734,960	31,963,960	305,467	50,004,387
Solid Waste Fund	457,042	1,902,240	213,807	2,573,089
Drainage Utility Fund	117,336	-	-	117,336
Golf Course Fund	-	370,566	10,181	380,748
Court Technology Fund	-	-	10,196	10,196
Hotel Occupancy Tax Fund	-	-	-	-
Total All Funds	\$ 41,741,362	\$ 54,872,893	\$ 1,278,252	\$ 97,892,507

**CITY OF COPPERAS COVE, TEXAS
FUTURE INDEBTEDNESS SCHEDULE
FY 2017-2018**

Year	General Obligation	Certificates of Obligation	Tax Notes	Total Debt Service
2017 - 2018	4,785,387	3,697,457	787,189	9,270,033
2018 - 2019	4,390,823	3,705,854	491,064	8,587,740
2019 - 2020	4,122,276	3,724,664	-	7,846,939
2020 - 2021	4,167,840	3,724,554	-	7,892,394
2021 - 2022	3,383,540	3,517,003	-	6,900,542
2022 - 2023	3,380,029	3,502,411	-	6,882,440
2023 - 2024	2,134,288	3,312,865	-	5,447,153
2024 - 2025	2,130,685	2,998,028	-	5,128,713
2025 - 2026	2,414,731	2,721,719	-	5,136,450
2026 - 2027	2,151,919	2,721,189	-	4,873,107
2027 - 2028	1,853,569	2,231,568	-	4,085,136
2028 - 2029	1,071,656	2,243,368	-	3,315,024
2029 - 2030	1,076,644	2,236,718	-	3,313,361
2030 - 2031	1,080,394	2,238,018	-	3,318,411
2031 - 2032	1,082,881	1,682,098	-	2,764,979
2032 - 2033	1,083,175	1,655,918	-	2,739,093
2033 - 2034	756,525	1,663,868	-	2,420,393
2034 - 2035	447,000	1,663,800	-	2,110,800
2035 - 2036	113,600	1,634,600	-	1,748,200
2036 - 2037	114,400	1,552,400	-	1,666,800
2037 - 2038	-	986,200	-	986,200
2038 - 2039	-	985,400	-	985,400
2039 - 2040	-	473,200	-	473,200
	41,741,362	54,872,893	1,278,252	97,892,507
Less Interest	8,611,362	14,827,893	23,252	23,462,507
TOTAL DEBT	33,130,000	40,045,000	1,255,000	74,430,000

**CITY OF COPPERAS COVE, TEXAS
FUTURE INDEBTEDNESS SCHEDULE
FY 2017-2018**

Series Name

Series 2005 Combination Tax & Revenue Certificates of Obligation	1,540,000
Series 2005 General Obligation Refunding	725,000
Series 2006 General Obligation Refunding	2,355,000
Series 2007 General Obligation Refunding	4,425,000
Series 2007 Combination Tax & Revenue Certificates of Obligation	3,945,000
Series 2009 General Obligation	200,000
Series 2010 General Obligation	3,985,000
Series 2010 General Obligation Refunding	1,070,000
Series 2011 General Obligation	5,490,000
Series 2012 Tax Notes	295,000
Series 2012 General Obligation Refunding	3,320,000
Series 2013 Tax Notes	960,000
Series 2013 General Obligation	4,045,000
Series 2013 General Obligation Refunding	235,000
Series 2013 Public Property Financing Contract Obligation	435,000
Series 2014 Certificates of Obligation	8,235,000
Series 2015 General Obligation Refunding	1,175,000
Series 2015 Certificates of Obligation	7,845,000
Series 2016 General Obligation Refunding	6,105,000
Series 2016 Certificates of Obligation	8,115,000
Series 2017 Certificates of Obligation	9,930,000

TOTAL

74,430,000

**CITY OF COPPERAS COVE, TEXAS
FUTURE INDEBTEDNESS SCHEDULE
FY 2017-2018**

TOTAL DEBT GENERAL OBLIGATION BONDS			
Year	Principal	Interest	Total
2017 - 2018	3,605,000	1,180,387	4,785,387
2018 - 2019	3,315,000	1,075,823	4,390,823
2019 - 2020	3,150,000	972,276	4,122,276
2020 - 2021	3,295,000	872,840	4,167,840
2021 - 2022	2,620,000	763,540	3,383,540
2022 - 2023	2,710,000	670,029	3,380,029
2023 - 2024	1,565,000	569,288	2,134,288
2024 - 2025	1,620,000	510,685	2,130,685
2025 - 2026	1,965,000	449,731	2,414,731
2026 - 2027	1,785,000	366,919	2,151,919
2027 - 2028	1,565,000	288,569	1,853,569
2028 - 2029	850,000	221,656	1,071,656
2029 - 2030	885,000	191,644	1,076,644
2030 - 2031	920,000	160,394	1,080,394
2031 - 2032	955,000	127,881	1,082,881
2032 - 2033	990,000	93,175	1,083,175
2033 - 2034	700,000	56,525	756,525
2034 - 2035	420,000	27,000	447,000
2035 - 2036	105,000	8,600	113,600
2036 - 2037	110,000	4,400	114,400
TOTAL	33,130,000	8,611,362	41,741,362

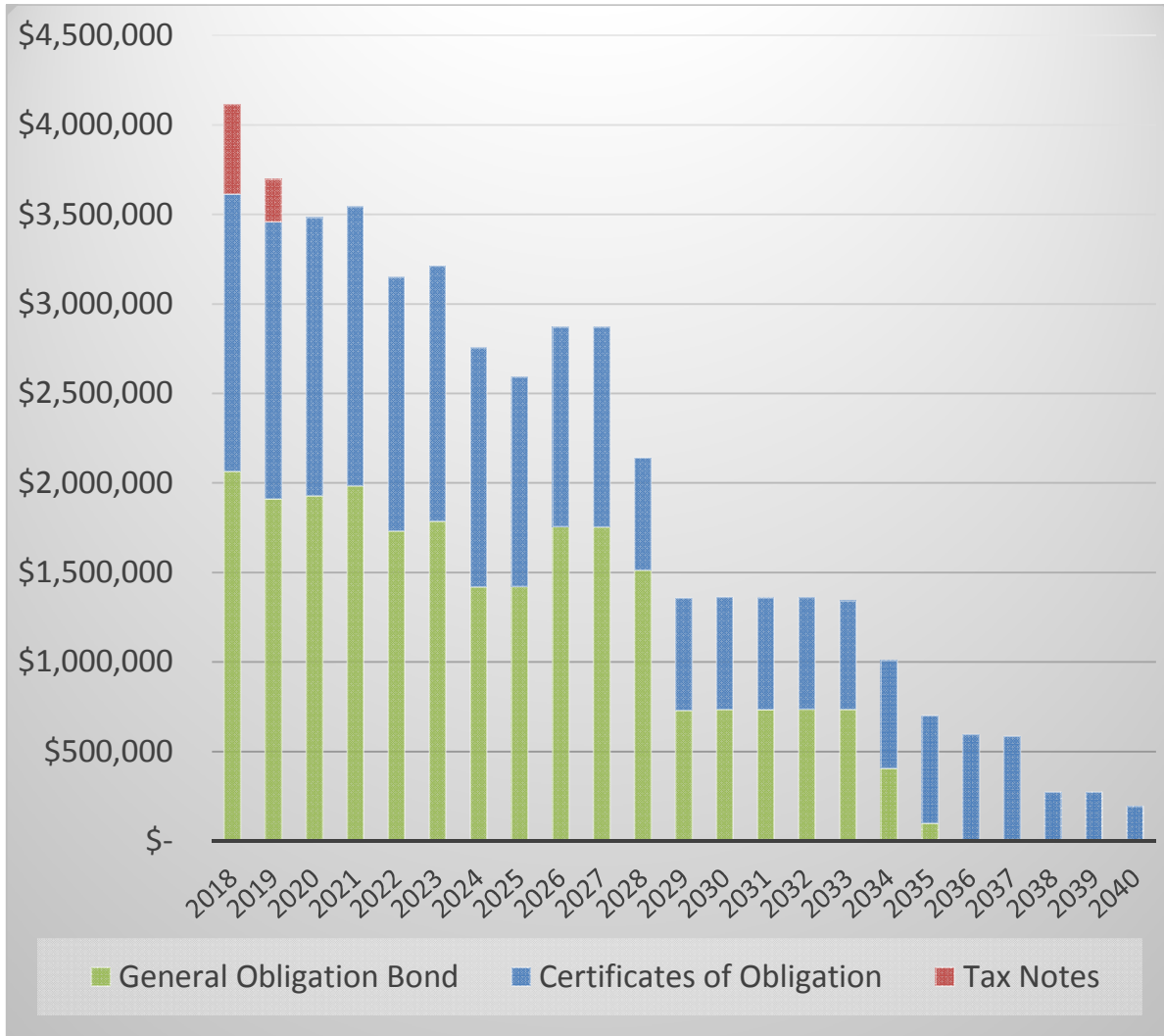
TOTAL DEBT COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION			
Year	Principal	Interest	Total
2017 - 2018	2,250,000	1,447,457	3,697,457
2018 - 2019	2,365,000	1,340,854	3,705,854
2019 - 2020	2,455,000	1,269,664	3,724,664
2020 - 2021	2,535,000	1,189,554	3,724,554
2021 - 2022	2,410,000	1,107,003	3,517,003
2022 - 2023	2,465,000	1,037,411	3,502,411
2023 - 2024	2,360,000	952,865	3,312,865
2024 - 2025	2,125,000	873,028	2,998,028
2025 - 2026	1,925,000	796,719	2,721,719
2026 - 2027	1,995,000	726,189	2,721,189
2027 - 2028	1,580,000	651,568	2,231,568
2028 - 2029	1,650,000	593,368	2,243,368
2029 - 2030	1,705,000	531,718	2,236,718
2030 - 2031	1,770,000	468,018	2,238,018
2031 - 2032	1,280,000	402,098	1,682,098
2032 - 2033	1,300,000	355,918	1,655,918
2033 - 2034	1,355,000	308,868	1,663,868
2034 - 2035	1,405,000	258,800	1,663,800
2035 - 2036	1,430,000	204,600	1,634,600
2036 - 2037	1,405,000	147,400	1,552,400
2037 - 2038	895,000	91,200	986,200
2038 - 2039	930,000	55,400	985,400
2039 - 2040	455,000	18,200	473,200
TOTAL	40,045,000	14,827,893	54,872,893

TOTAL DEBT TAX NOTES			
Year	Principal	Interest	Total
2017 - 2018	770,000	17,189	787,189
2018 - 2019	485,000	6,064	491,064
TOTAL	1,255,000	23,252	1,278,252

Series Name	Principal Amount
Series 2005 Combination Tax & Revenue Certificates of Obligation	1,540,000
Series 2006 General Obligation Refunding	725,000
Series 2006 General Obligation Refunding	2,355,000
Series 2007 General Obligation Refunding	4,425,000
Series 2007 Combination Tax & Revenue Certificates of Obligation	3,945,000
Series 2009 General Obligation	200,000
Series 2010 General Obligation	3,985,000
Series 2010 General Obligation Refunding	1,070,000
Series 2011 General Obligation	5,490,000
Series 2012 Tax Notes	295,000
Series 2012 General Obligation Refunding	3,320,000
Series 2013 Tax Notes	960,000
Series 2013 General Obligation	4,045,000
Series 2013 General Obligation Refunding	235,000
Series 2013 Public Property Financing Contract Obligation	435,000
Series 2014 Certificates of Obligation	8,235,000
Series 2015 General Obligation Refunding	1,175,000
Series 2015 Certificates of Obligation	7,845,000
Series 2016 General Obligation Refunding	6,105,000
Series 2016 Certificates of Obligation	8,115,000
Series 2017 Certificates of Obligation	9,930,000
TOTAL	74,430,000

**CITY OF COPPERAS COVE, TEXAS
FUTURE INDEBTEDNESS SCHEDULE
FY 2017-2018**

Total Tax Supported Debt

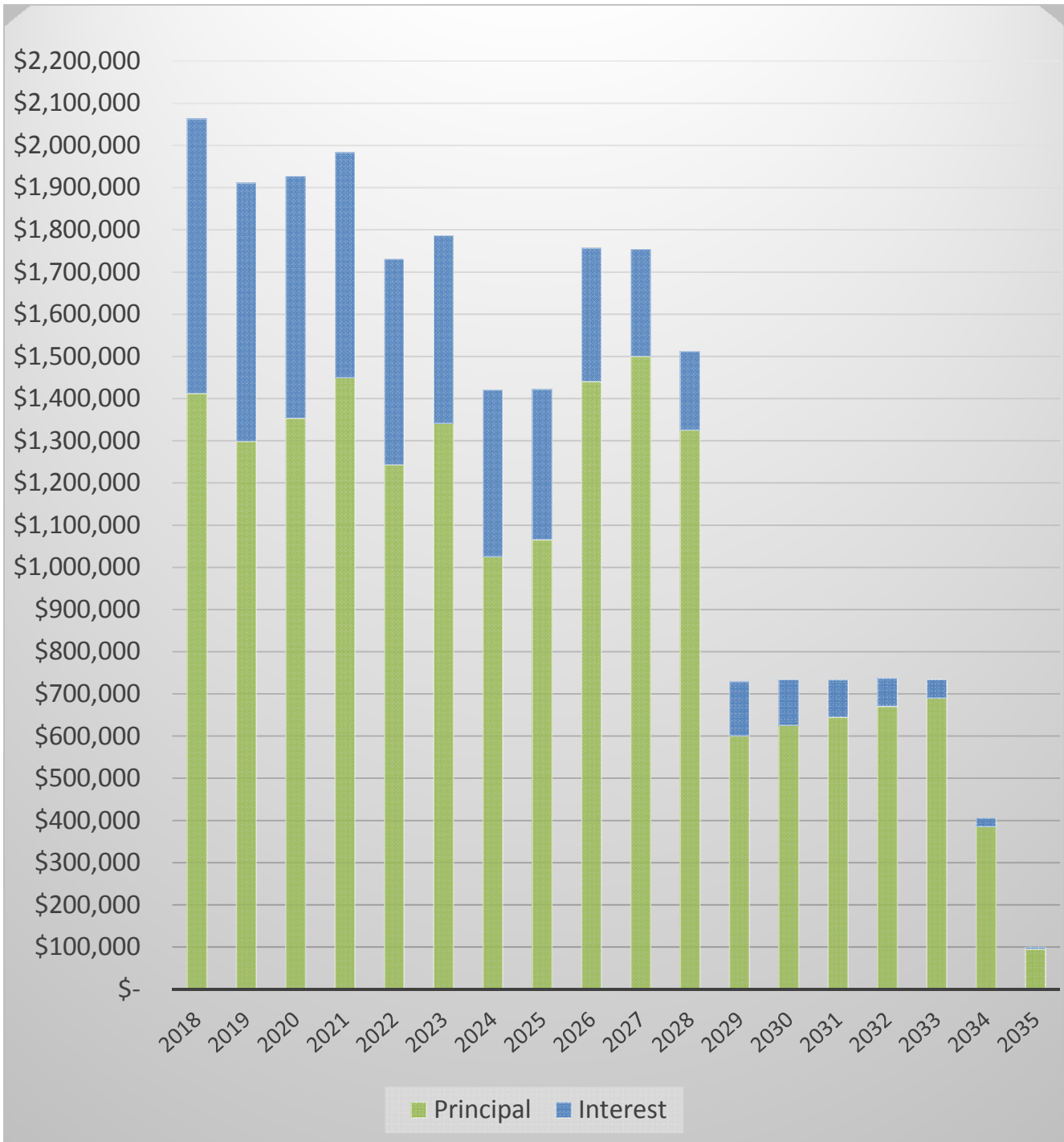


**CITY OF COPPERAS COVE, TEXAS
TAX SUPPORTED FUTURE INDEBTEDNESS SCHEDULE
FY 2017-2018**

GENERAL OBLIGATION DEBT			
	Principal	Interest	Total
2017 - 2018	1,411,340	651,459	2,062,799
2018 - 2019	1,298,340	611,808	1,910,148
2019 - 2020	1,353,000	573,928	1,926,928
2020 - 2021	1,449,500	533,106	1,982,606
2021 - 2022	1,243,000	487,342	1,730,342
2022 - 2023	1,341,000	444,810	1,785,810
2023 - 2024	1,025,000	394,809	1,419,809
2024 - 2025	1,065,000	356,339	1,421,339
2025 - 2026	1,440,000	316,119	1,756,119
2026 - 2027	1,500,000	253,931	1,753,931
2027 - 2028	1,325,000	186,606	1,511,606
2028 - 2029	600,000	128,894	728,894
2029 - 2030	625,000	108,906	733,906
2030 - 2031	645,000	88,069	733,069
2031 - 2032	670,000	66,569	736,569
2032 - 2033	690,000	43,750	733,750
2033 - 2034	385,000	20,125	405,125
2034 - 2035	95,000	4,275	99,275
TOTAL	18,161,180	5,270,844	23,432,024

Series Name	Principal Amount
Series 2006 General Obligation Refunding	471,000
Series 2007 General Obligation Refunding	1,327,500
Series 2009 General Obligation	200,000
Series 2010 General Obligation	1,200,000
Series 2010 General Obligation Refunding	346,680
Series 2011 General Obligation	5,490,000
Series 2012 General Obligation Refunding	516,000
Series 2013 General Obligation	4,045,000
Series 2013 General Obligation Refunding	135,000
Series 2015 General Obligation Refunding	775,000
Series 2016 General Obligation Refunding	3,655,000
TOTAL	18,161,180

**CITY OF COPPERAS COVE, TEXAS
GENERAL OBLIGATION TAX DEBT TO MATURITY
FY 2017-2018**



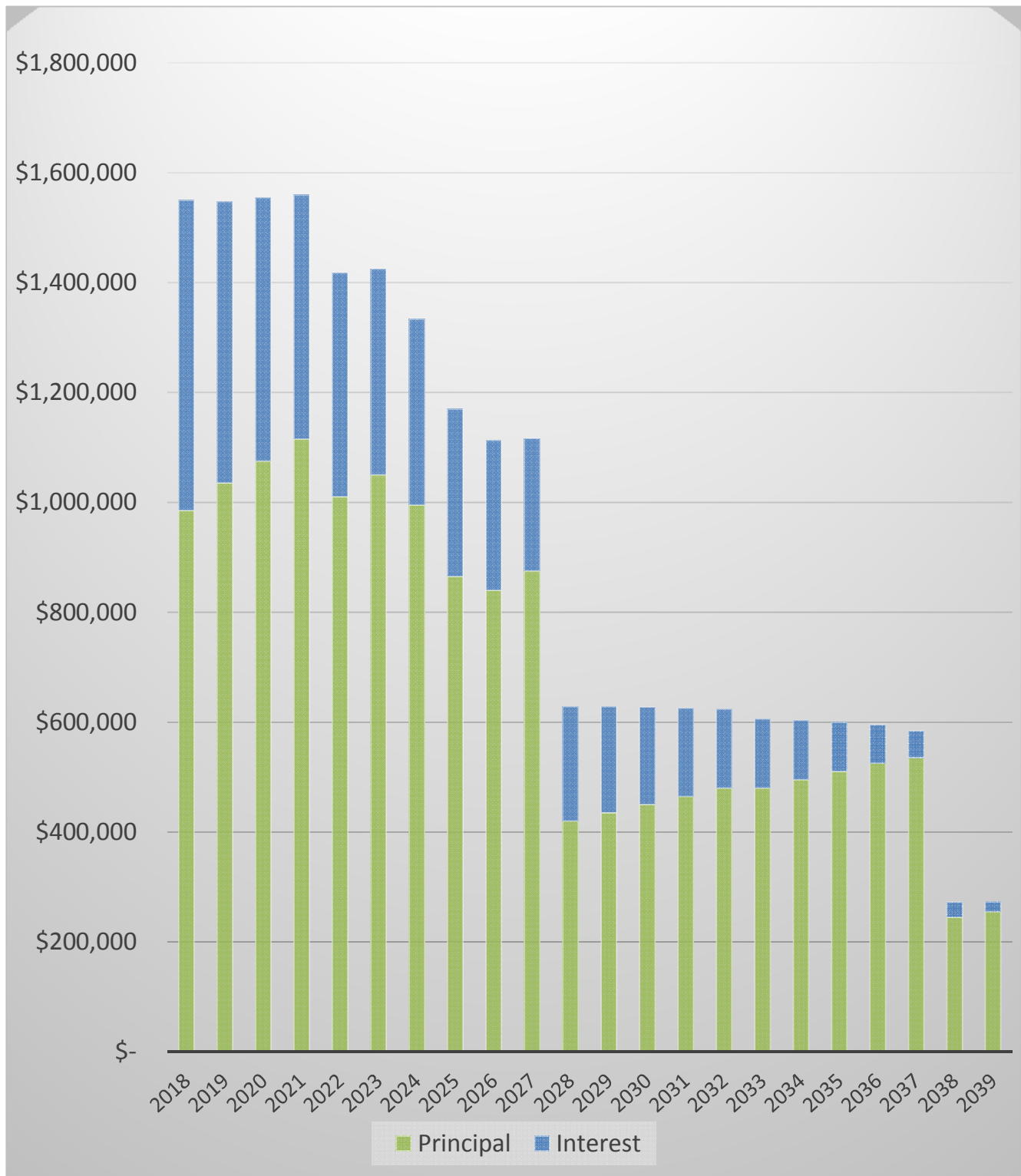
**CITY OF COPPERAS COVE, TEXAS
TAX SUPPORTED FUTURE INDEBTEDNESS SCHEDULE
FY 2017-2018**

CERTIFICATES OF OBLIGATION DEBT

	Principal	Interest	Total
2017 - 2018	985,000	563,935	1,548,935
2018 - 2019	1,035,000	511,703	1,546,703
2019 - 2020	1,075,000	478,890	1,553,890
2020 - 2021	1,115,000	443,771	1,558,771
2021 - 2022	1,010,000	407,273	1,417,273
2022 - 2023	1,050,000	374,460	1,424,460
2023 - 2024	995,000	338,017	1,333,017
2024 - 2025	865,000	304,072	1,169,072
2025 - 2026	840,000	272,574	1,112,574
2026 - 2027	875,000	241,094	1,116,094
2027 - 2028	420,000	208,023	628,023
2028 - 2029	435,000	192,873	627,873
2029 - 2030	450,000	176,860	626,860
2030 - 2031	465,000	160,310	625,310
2031 - 2032	480,000	143,265	623,265
2032 - 2033	480,000	125,645	605,645
2033 - 2034	495,000	107,915	602,915
2034 - 2035	510,000	89,450	599,450
2035 - 2036	525,000	69,800	594,800
2036 - 2037	535,000	48,800	583,800
2037 - 2038	245,000	27,400	272,400
2038 - 2039	255,000	17,600	272,600
2039 - 2040	185,000	7,400	192,400
TOTAL	15,325,000	5,311,126	20,636,126

Series Name	Principal Amount
Series 2007 Combination Tax & Revenue	3,945,000
Series 2013 Public Property Financing Contract Obligation	435,000
Series 2014 Certificates of Obligation	1,840,000
Series 2015 Certificates of Obligation	2,965,000
Series 2016 Certificates of Obligation	775,000
Series 2017 Certificates of Obligation	5,365,000
TOTAL	15,325,000

**CITY OF COPPERAS COVE, TEXAS
 CERTIFICATES OF OBLIGATION TAX DEBT TO MATURITY
 FY 2017-2018**

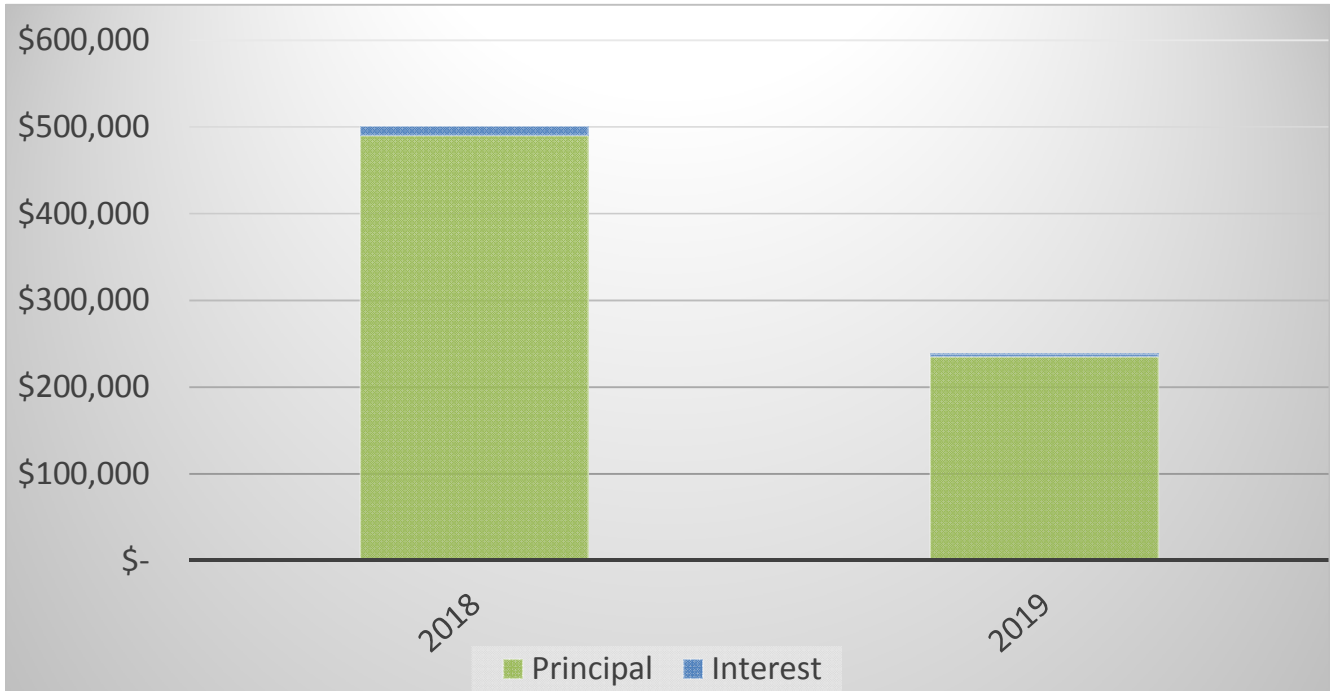


**CITY OF COPPERAS COVE, TEXAS
TAX SUPPORTED FUTURE INDEBTEDNESS SCHEDULE
FY 2017-2018**

TAX NOTES DEBT			
	Principal	Interest	Total
2017 - 2018	490,000	10,663	500,663
2018 - 2019	235,000	2,938	237,938
TOTAL	725,000	13,601	738,601

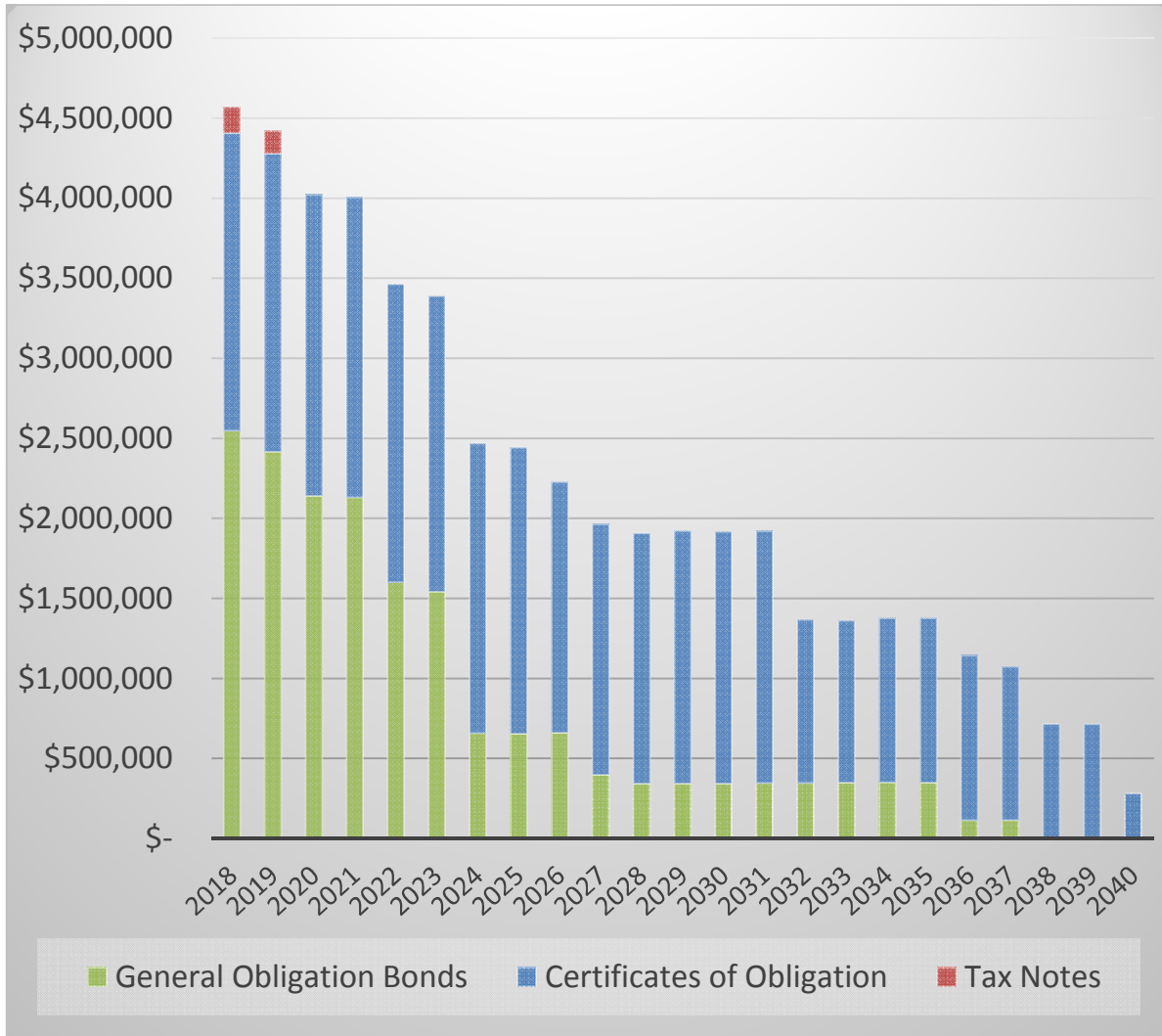
Series Name	Principal Amount
Series 2012 Tax Notes	265,000
Series 2013 Tax Notes	460,000
TOTAL	725,000

**CITY OF COPPERAS COVE, TEXAS
TAX NOTES TAX DEBT TO MATURITY
FY 2017-2018**



**CITY OF COPPERAS COVE, TEXAS
FUTURE INDEBTEDNESS SCHEDULE
FY 2017-2018**

Total Water & Sewer Supported Debt



**CITY OF COPPERAS COVE, TEXAS
FUTURE INDEBTEDNESS SCHEDULE
FY 2017-2018**

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

Year	Principal	Interest	Total
2017 - 2018	2,028,580	517,860	2,546,440
2018 - 2019	1,957,580	456,635	2,414,215
2019 - 2020	1,747,000	392,241	2,139,241
2020 - 2021	1,795,500	334,613	2,130,113
2021 - 2022	1,327,000	272,061	1,599,061
2022 - 2023	1,319,000	222,068	1,541,068
2023 - 2024	485,000	172,312	657,312
2024 - 2025	500,000	153,263	653,263
2025 - 2026	525,000	133,613	658,613
2026 - 2027	285,000	112,988	397,988
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
TOTAL	14,434,660	3,300,300	17,734,960

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

Year	Principal	Interest	Total
2017 - 2018	1,030,000	828,178	1,858,178
2018 - 2019	1,080,000	782,239	1,862,239
2019 - 2020	1,130,000	749,949	1,879,949
2020 - 2021	1,160,000	711,596	1,871,596
2021 - 2022	1,190,000	672,493	1,862,493
2022 - 2023	1,205,000	640,564	1,845,564
2023 - 2024	1,210,000	598,510	1,808,510
2024 - 2025	1,230,000	556,381	1,786,381
2025 - 2026	1,055,000	512,520	1,567,520
2026 - 2027	1,090,000	474,420	1,564,420
2027 - 2028	1,130,000	433,820	1,563,820
2028 - 2029	1,185,000	391,720	1,576,720
2029 - 2030	1,225,000	347,083	1,572,083
2030 - 2031	1,270,000	300,933	1,570,933
2031 - 2032	765,000	253,208	1,018,208
2032 - 2033	785,000	225,798	1,010,798
2033 - 2034	825,000	197,678	1,022,678
2034 - 2035	860,000	167,275	1,027,275
2035 - 2036	895,000	134,000	1,029,000
2036 - 2037	860,000	98,200	958,200
2037 - 2038	650,000	63,800	713,800
2038 - 2039	675,000	37,800	712,800
2039 - 2040	270,000	10,800	280,800
TOTAL	22,775,000	9,188,960	31,963,960

**WATER & SEWER FUND DEBT
TAX NOTES**

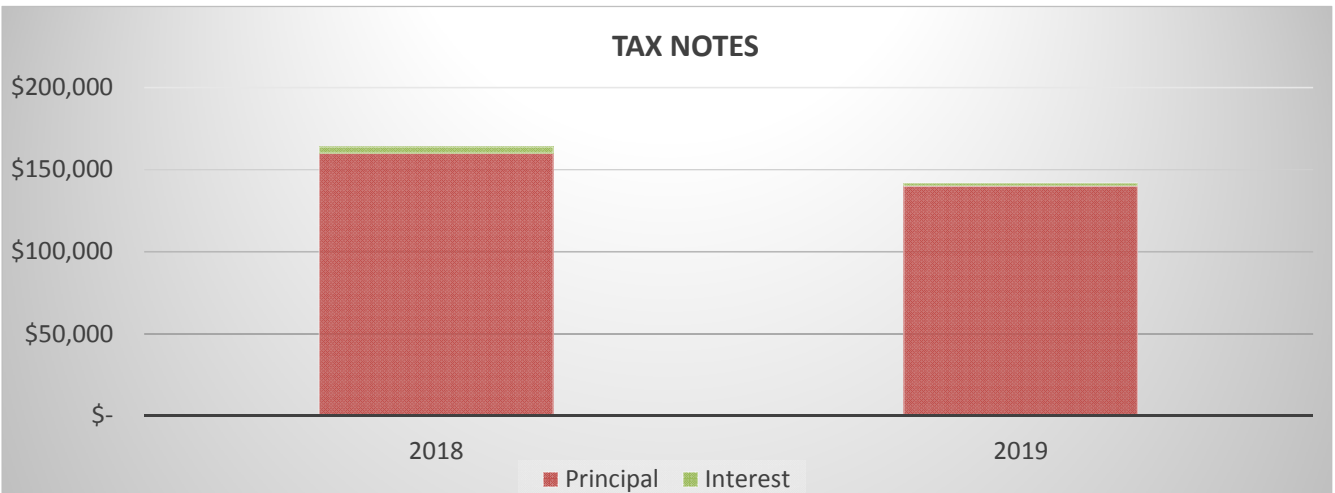
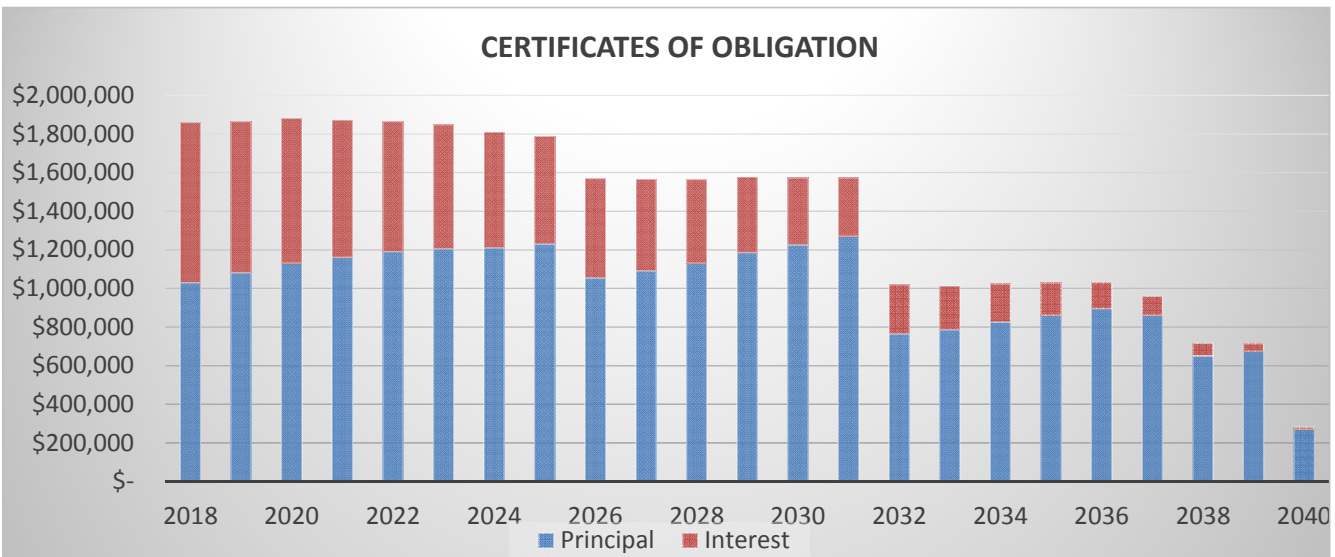
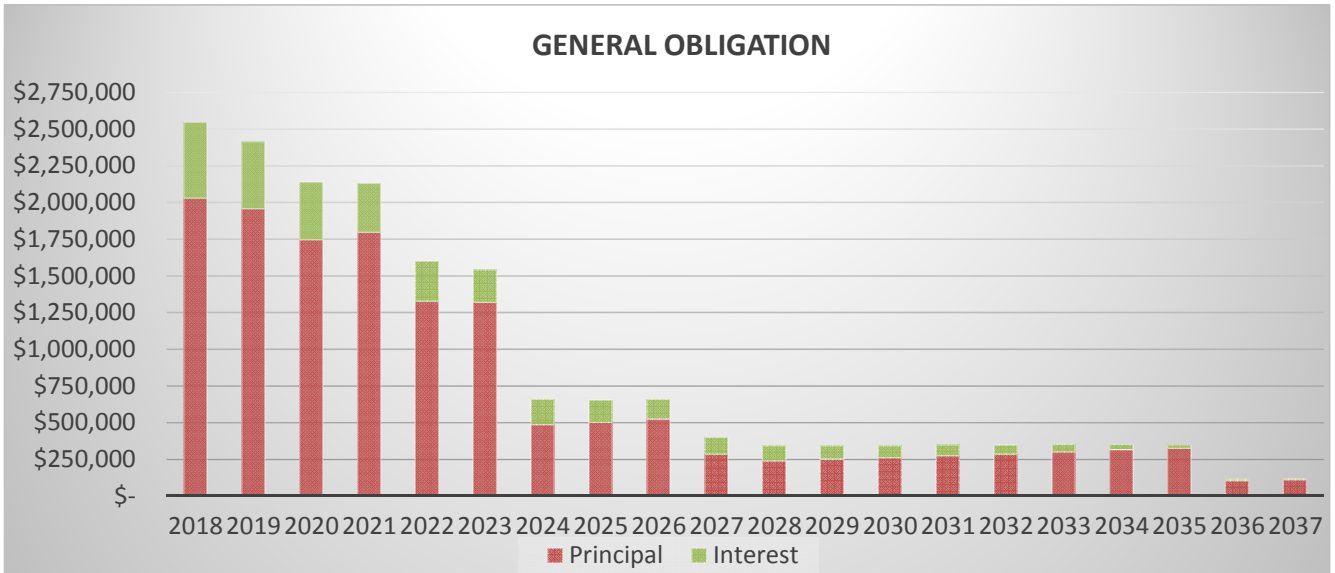
Year	Principal	Interest	Total
2017 - 2018	160,000	3,717	163,717
2018 - 2019	140,000	1,750	141,750
TOTAL	300,000	5,467	305,467

Series Name

Principal Amount

Series 2005 Combination Tax & Revenue Certificates of Obligation	1,540,000
Series 2005 General Obligation Refunding	725,000
Series 2006 General Obligation Refunding	1,884,000
Series 2007 General Obligation Refunding	3,097,500
Series 2010 General Obligation	2,785,000
Series 2010 General Obligation Refunding	629,160
Series 2012 Tax Note	20,000
Series 2012 General Obligation Refunding	2,804,000
Series 2013 Tax Notes	280,000
Series 2013 General Obligation Refunding	60,000
Series 2014 Certificates of Obligation	6,155,000
Series 2015 Certificates of Obligation	4,515,000
Series 2016 General Obligation Refunding	2,450,000
Series 2016 Certificates of Obligation	7,000,000
Series 2017 Certificates of Obligation	3,565,000
TOTAL	37,509,660

**CITY OF COPPERAS COVE, TEXAS
 WATER & SEWER FUND DEBT TO MATURITY
 FY 2017-2018**



**CITY OF COPPERAS COVE, TEXAS
FUTURE INDEBTEDNESS SCHEDULE
FY 2017-2018**

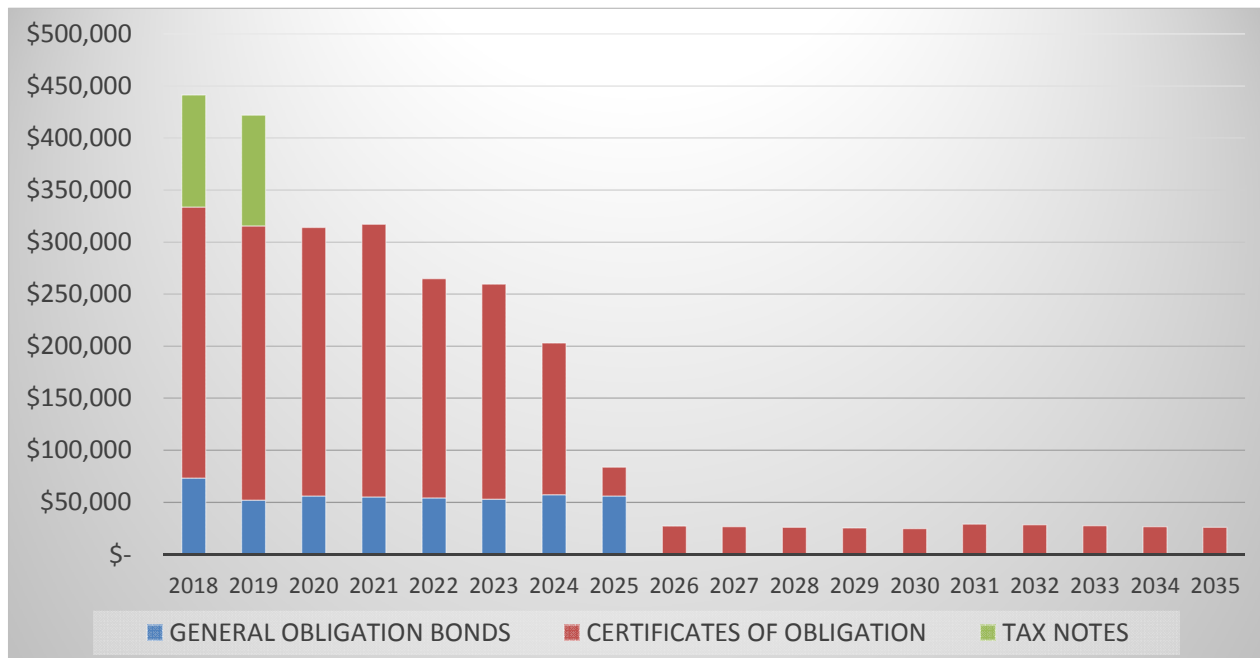
SOLID WASTE DEBT

GENERAL OBLIGATION BONDS			
Year	Principal	Interest	Total
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
TOTAL	420,000	37,042	457,042

TAX NOTES			
Year	Principal	Interest	Total
2017 - 2018	105,000	2,494	107,494
2018 - 2019	105,000	1,313	106,313
TOTAL	210,000	3,807	213,807

CERTIFICATES OF OBLIGATION			
Year	Principal	Interest	Total
2017 - 2018	215,000	45,553	260,553
2018 - 2019	225,000	38,513	263,513
2019 - 2020	225,000	33,050	258,050
2020 - 2021	235,000	27,038	262,038
2021 - 2022	190,000	20,713	210,713
2022 - 2023	190,000	16,438	206,438
2023 - 2024	135,000	10,963	145,963
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
TOTAL	1,660,000	242,240	1,902,240

Series Name	Principal Amount
Series 2013 Tax Notes	210,000
Series 2013 General Obligation Refunding	20,000
Series 2014 Certificates of Obligation	200,000
Series 2015 General Obligation Refunding	400,000
Series 2015 Certificates of Obligation	365,000
Series 2016 Certificates of Obligation	340,000
Series 2017 Certificates of Obligation	755,000
TOTAL	2,290,000



**CITY OF COPPERAS COVE, TEXAS
FUTURE INDEBTEDNESS SCHEDULE
FY 2017-2018**

GOLF COURSE DEBT

CERTIFICATES OF OBLIGATION

Year	Principal	Interest	Total
2017 - 2018	20,000	9,791	29,791
2018 - 2019	25,000	8,400	33,400
2019 - 2020	25,000	7,775	32,775
2020 - 2021	25,000	7,150	32,150
2021 - 2022	20,000	6,525	26,525
2022 - 2023	20,000	5,950	25,950
2023 - 2024	20,000	5,375	25,375
2024 - 2025	10,000	4,800	14,800
2025 - 2026	10,000	4,450	14,450
2026 - 2027	10,000	4,100	14,100
2027 - 2028	10,000	3,750	13,750
2028 - 2029	10,000	3,400	13,400
2029 - 2030	10,000	3,050	13,050
2030 - 2031	10,000	2,700	12,700
2031 - 2032	10,000	2,350	12,350
2032 - 2033	10,000	2,000	12,000
2033 - 2034	10,000	1,600	11,600
2034 - 2035	10,000	1,200	11,200
2035 - 2036	10,000	800	10,800
2036 - 2037	10,000	400	10,400
TOTAL	285,000	85,566	370,566

TAX NOTES

Year	Principal	Interest	Total
2017 - 2018	5,000	119	5,119
2018 - 2019	5,000	63	5,063
TOTAL	10,000	181	10,181

Series Name	Principal Amount
Series 2013 Tax Notes	10,000
Series 2014 Certificates of Obligation	40,000
Series 2017 Certificates of Obligation	245,000
TOTAL	295,000

DRAINAGE FUND DEBT

GENERAL OBLIGATION BONDS

Year	Principal	Interest	Total
2017 - 2018	100,080	2,789	102,869
2018 - 2019	14,080	387	14,467
TOTAL	114,160	3,176	117,336

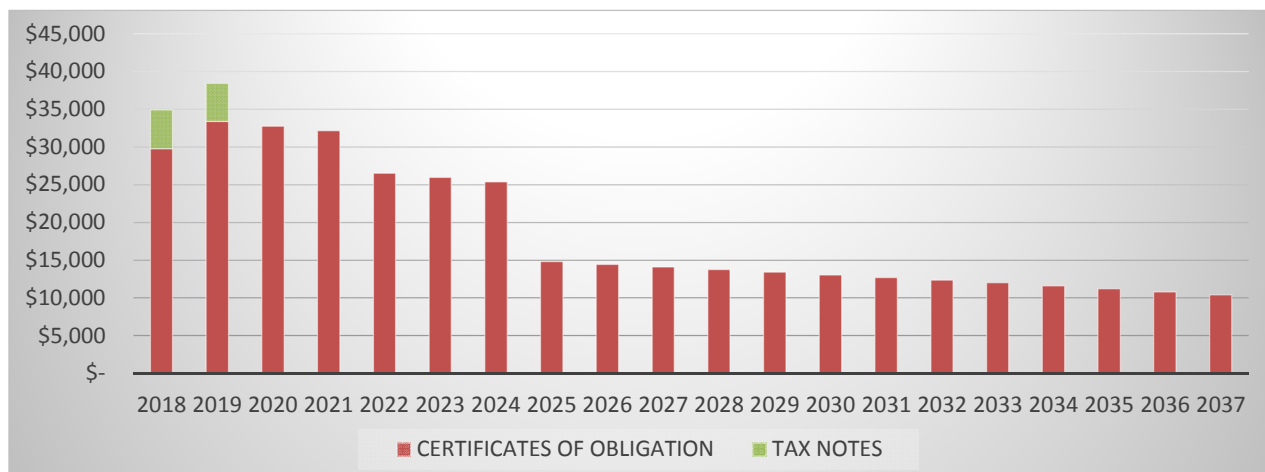
Series Name	Principal Amount
Series 2010 General Obligation Refunding	94,160
Series 2013 General Obligation Refunding	20,000
TOTAL	114,160

COURT TECHNOLOGY FUND DEBT

TAX NOTES

Year	Principal	Interest	Total
2017 - 2018	10,000	196	10,196
TOTAL	10,000	196	10,196

Series Name	Principal Amount
Series 2012 Tax Notes	10,000





Capital Outlay



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 2017-2018 Adopted Operating Budget and Plan of Municipal Services for capital outlay is \$2,134,647. Of that amount, \$263,552 is included in the operating funds. This represent a decrease of \$241,499 below the amount of capital outlay that was budgeted in operating funds in FY 2016-17. 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 2017-2018**

Five-Year Capital Outlay Plan Summary

Fund	FY 2016-17	Operating Budget	FY 2017-18 Future Debt Issue	Total	Increase/ (Decrease)
General Fund	\$ 1,173,748	\$ -	\$ 931,095	\$ 931,095	\$ (242,653)
Water & Sewer Fund	235,000	-	245,000	245,000	10,000
Solid Waste Fund	743,000	-	638,000	638,000	(105,000)
Drainage Utility Fund	-	40,000	-	40,000	40,000
Golf Course Fund	112,000	-	81,800	81,800	(30,200)
Court Technology Fund	10,000	-	15,200	15,200	5,200
Total	\$ 2,273,748	\$ 40,000	\$ 1,911,095	\$ 1,951,095	\$ (322,653)

Other Capital Outlay included in Operating Funds

Fund	FY 2016-17	FY 2017-18	Increase/ (Decrease)
General Fund	\$ 102,399	\$ 64,970	\$ (37,429)
Water & Sewer Fund	104,359	-	(104,359)
Solid Waste Fund	48,134	-	(48,134)
PEG Fee Fund	16,183	16,442	259
Donations Fund	1,200	1,900	700
Grants Fund	190,672	100,240	(90,432)
Police Federal Seizure	2,104	-	(2,104)
Total	\$ 465,051	\$ 223,552	\$ (241,499)

City of Copperas Cove, Texas
Capital Outlay Detail - Operating Budget
Fiscal Year 2017-2018

Account	Description	Amount	Operating Impact
GENERAL FUND			
Information Systems Department			
01-4140-3500-8402	Servers	13,870	200
	Total	\$ 13,870	\$ 200
Fire Department			
1-4240-4417-8401		8,900	
1-4240-4420-8402	Phone System Routers	12,500	550
	Total	\$ 21,400	\$ 550
Library Department			
01-4320-7100-8501	Adult & Young Adult Books	\$ 11,000	\$ 110
01-4320-7100-8502	Children's Books	10,700	107
01-4320-7100-8503	Reference Books	1,000	10
01-4320-7100-8504	Audiovisual Items	7,000	70
	Total	\$ 29,700	\$ 297
TOTAL GENERAL FUND		\$ 64,970	\$ 1,047
DRAINAGE FUND			
Drainage Utility Department			
05-4410-7600-8400	Light Equipment and Trailer	40,000	-
	Total	\$ 40,000	\$ -
TOTAL DRAINAGE FUND		\$ 40,000	\$ -
PEG FEE FUND			
Public Government Access Television Station			
16-4506-1600-8402	Audio Video Equipment	16,442	200
	Total	\$ 16,442	\$ 200
TOTAL PEG FEE FUND		\$ 16,442	\$ 200

**City of Copperas Cove, Texas
Capital Outlay Detail - Operating Budget
Fiscal Year 2017-2018**

Account	Description	Amount	Operating Impact
<i>DONATIONS FUND</i>			
Library Department			
20-4320-7100-8501	Adult & Young Adult Books	\$ 800	\$ 8
20-4320-7100-8502	Children's Books	800	8
20-4320-7100-8504	Audiovisual Items	300	3
	Total	\$ 1,900	\$ 19
TOTAL DONATIONS FUND		\$ 1,900	\$ 19
<i>GRANTS FUND</i>			
Homeland Security Grant			
22-4240-4440-8402	Portable Radios	100,000	(3,000)
	Total	\$ 100,000	\$ (3,000)
Happy Bookers Grant			
22-4320-7106-8501	Adult & Young Adult Books	240	2
	Total	\$ 240	\$ 2
TOTAL GRANTS FUND		\$ 100,240	\$ (2,998)
TOTAL ALL FUNDS		\$ 223,552	\$ (1,732)

City of Copperas Cove, Texas
Capital Outlay Detail - Capital Outlay Plan
Fiscal Year 2017-2018

DEPARTMENT	CITY#	YEAR	CURRENT		REPLACEMENT	CURRENT		LIFE EXPECTANCY		REPLACEMENT	PRIORITIZED	FUNDING	NOTES
			MAKE	MODEL	TYPE	MILES	YEARS	MILES	YEARS	COST	YEAR TO REPLACE	SOURCE	
GENERAL FUND													
CITY COUNCIL	N/A	N/A	COMPUTERS	LAPTOP	OTHER ELECTRONICS	N/A	N/A	N/A	7	5,600	2018	CO	8 LAPTOPS
EMERGENCY MGMT	N/A	2010	IBM	LAPTOP	OTHER ELECTRONICS	N/A	N/A	N/A	7	14,400	2018	CO	12 LAPTOPS
FIRE	44-02	2009	DODGE	3500	AMBULANCE	124,528	8	N/A	7	105,000	2018	CO	RESERVE S#2
FIRE		2011	PPE	PERSONAL PROTECTIVE CLOTHING	OTHER EQUIPMENT	N/A	6	N/A	7	35,000	2018	CO	20% OF GEAR
FIRE		2005	RADIOS	MOBILE/PORTABLE RADIOS	RADIO	N/A	12	N/A	10	232,000	2018	CO	132 RADIOS
INFORMATION SYSTEMS		2011		EMAIL SERVER (3) & LICENSES	OTHER ELECTRONICS	N/A	6	N/A	7	45,000	2018	CO	3 SERVERS
LIBRARY	SS6	1987	RHEEM	HVAC-3.5 TON HEAT PUMP	EQUIPMENT	N/A	30	N/A	10	5,000	2018	CO	SENIOR CTR
LIBRARY	L12	1998	LENNOX	HVAC-3.5 TON HEAT PUMP	EQUIPMENT	N/A	19	N/A	10	5,000	2018	CO	
LIBRARY	L 6	1998	LENNOX	HVAC-5 TON HEAT PUMP	EQUIPMENT	N/A	19	N/A	10	5,000	2018	CO	
MUNICIPAL COURT		2018		TICKET WRITERS	OTHER ELECTRONICS	N/A	NEW	N/A	7	20,300	2018	CO	ANDROID
NON-DEPT	N/A	NEW	N/A	N/A	VAN	N/A	N/A	100,000	10	61,795	2018	CO	CITY-WIDE
PARKS	54-27	2011	JD	Z925	SMALL ENGINE EQUIPMENT	N/A	6	N/A	7	9,500	2018	CO	
PARKS	54-18	2011	TORO	Z MASTER	SMALL ENGINE EQUIPMENT	N/A	6	N/A	7	9,000	2018	CO	
PARKS	54-10	2011	TORO	Z MASTER	SMALL ENGINE EQUIPMENT	N/A	6	N/A	7	9,000	2018	CO	
PARKS	54-44	2006	JOHN DEERE	GATER TX	SMALL ENGINE EQUIPMENT	N/A	11	N/A	7	10,000	2018	CO	
PARKS	54-23	2011	JD	Z920A W/BAGGER	SMALL ENGINE EQUIPMENT	N/A	6	N/A	7	13,000	2018	CO	
PARKS	54-03	1987	JD	850 TRACTOR	SMALL TRACTOR	N/A	30	N/A	7	22,000	2018	CO	
POLICE		2017	KNAPHEIDE	KUV	CID/NEGOTIATOR VEHICLE	0	100,000	10	10	50,000	2018	CO	CID VEHICLE
POLICE			SENTRY	BODY ARMOR	OTHER EQUIPMENT				5	12,000	2018	CO	LEVELL III
POLICE	4219	2004	DODGE	STRATUS	PASSENGER CAR	100,014	13	100,000	10	22,000	2018	CO	
POLICE	4230	2006	FORD	TAURUS	PASSENGER CAR	69,571	11	100,000	10	22,000	2018	CO	
POLICE	4213	2010	FORD	CROWN VIC	PATROL CAR	106,497	7	100,000	7	41,000	2018	CO	
POLICE	4210	2010	FORD	CROWN VIC	PATROL CAR	104,645	7	100,000	7	41,000	2018	CO	
POLICE	4207	2011	FORD	CROWN VIC	PATROL CAR	78,734	6	100,000	7	41,000	2018	CO	
STREET	53-16	1986	ASPLUNDH	BRUSH CHIPPER	EQUIPMENT - LIGHT	N/A	31	N/A	7	36,000	2018	CO	SAFETY
STREET	N/A	N/A	N/A	THERMO APPLICATOR	EQUIPMENT - LIGHT	N/A	N/A	N/A	7	29,500	2018	CO	
STREET	53-28	2005	CHEVY	C2500	LIGHT DUTY TRUCK	96,526	12	100,000	10	30,000	2018	CO	

City of Copperas Cove, Texas
Capital Outlay Detail - Capital Outlay Plan
Fiscal Year 2017-2018

DEPARTMENT	CITY#	YEAR	MAKE	MODEL	CURRENT REPLACEMENT TYPE	CURRENT		LIFE EXPECTANCY		REPLACEMENT COST	PRIORITIZED YEAR TO REPLACE	FUNDING SOURCE	NOTES
						MILES	YEARS	MILES	YEARS				
WATER & SEWER FUND													
SEWER	83-23	1998	FORD	E150 VAN - CAMERA	VAN	80,533	19	100,000	10	100,000	2018	CO	
WATER DISTRIBUTION	802-1	2008	FORD	F250	LIGHT DUTY TRUCK	156,925	9	100,000	10	50,000	2018	CO	
WASTEWATER-NE	804-3	1997	FORD	F150 TRUCK	LIGHT DUTY TRUCK	122,268	20	100,000	10	20,000	2018	CO	
WATER DISTRIBUTION	802-31	1979	FORD	A1012T TRACTOR MOWER	SMALL TRACTOR	N/A	38	N/A	10	20,000	2018	CO	
WASTEWATER-NW	804-9	2007	FORD	F250	LIGHT DUTY TRUCK	158,826	10	100,000	10	40,000	2018	CO	
WATER DISTRIBUTION	N/A	N/A	N/A	N/A	OTHER ELECTRONICS	N/A	N/A	N/A	7	15,000	2018	CO	SCADA SYS
SOLID WASTE FUND													
RESIDENTIAL	901-35	2008	AUTOCAR	WX42 GARBAGE TRUCK	GARBAGE TRUCK	79,308	9	100,000	7	303,000	2018	CO	
ADMINISTRATION	90-02	2001	FORD	F150XL	LIGHT DUTY TRUCK	116,456	16	100,000	10	25,000	2018	CO	
COMMERCIAL	901-16	2008	AUTOCAR	WXLL64 GARBAGE TRUCK	GARBAGE TRUCK	43,912	9	60,000	7	285,000	2018	CO	
RECYCLING	901-1	2006	CHEV	SILVERADO	LIGHT DUTY TRUCK	104,203	11	100,000	10	25,000	2018	CO	
DRAINAGE FUND													
DRAINAGE	76-2	2006	DITCHWITCH	SLC500	EQUIPMENT - LIGHT	N/A	11	N/A	7	35,000	2018	OPERATING	
DRAINAGE	76-10	2000	KAYLYN	LOW PLATFORM	TRAILER	N/A	17	N/A	15	5,000	2018	OPERATING	
GOLF COURSE													
MAINTENANCE	74-31	2008	JD	TX GATOR	SMALL ENGINE EQUIPMENT	N/A	9	N/A	7	9,800	2018	CO	
MAINTENANCE	74-10	2008	JD	GREENS MOWER-2500B DIESEL	SMALL ENGINE EQUIPMENT	N/A	9	N/A	7	32,000	2018	CO	
MAINTENANCE	74-39	2005	JD	UTILITY VEH PRO GATOR	SMALL ENGINE EQUIPMENT	N/A	12	N/A	7	22,000	2018	CO	
OPERATIONS	96384	2004	WITTEK	BALL PICKER	EQUIPMENT - LIGHT	N/A	13	N/A	7	5,000	2018	CO	
MAINTENANCE		NEW	FILTER	PUMP FILTER	OTHER EQUIPMENT	N/A		N/A	7	13,000	2018	CO	
COURT TECHNOLOGY FUND													
COURT TECHNOLOGY	N/A	N/A	MOTOROLA	MC75A TICKET WRITERS (QTY4)	OTHER ELECTRONICS	N/A	N/A	N/A	7	15,200	2018	CO	

Total General Fund	931,095
Total Water & Sewer Fund	245,000
Total Solid Waste Fund	638,000
Total Drainage Fund	40,000
Total Golf Course Fund	81,800
Total Court Technology Fund	15,200
Total Capital Outlay Plan - FY 2016-17	1,951,095



Appendix



APPENDICES

A. City of Copperas Cove 2018-2022 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 2017-2018 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

2018-2022 Personnel Improvement Plan - Adopted

Employee Position & Salary Ranges

Schedule of Incentives



City of Copperas Cove

The City Built for Family Living

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
<u>GENERAL FUND</u>					
City Manager Department					
1 City Manager	E	1	1		1
2 Clerk/Receptionist	NE	1	0		0
Subtotal Department		2	1	0	1
City Secretary Department					
1 City Secretary	E	1	1		1
2 Records Clerk	NE	1	1		1
Subtotal Department		2	2	0	2
Public Information Department					
1 Public Information Officer	E	1	1		1
2 Clerk/Receptionist	NE	0	1		1
Subtotal Department		1	2	0	2
Finance Department					
1 Director of Financial Services	E	1	1		1
2 Staff Accountant I	NE	1	1		1
3 Staff Accountant II	NE	1	1		1
4 Staff Accountant III	E	1	1		1
Subtotal Department		4	4	0	4

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
Budget Department					
1 Budget Analyst	E	1	1		1
2 Budget Director/Assistant to the City Manager	E	1	1		1
Subtotal Department		2	2	0	2
Human Resources Department					
1 Human Resources Coordinator	NE	1	0		0
2 Human Resource Generalist	NE	0	1		1
3 Director of Human Resources	E	1	1		1
4 Risk / Human Resource Generalist	NE	1	1		1
Subtotal Department		3	3	0	3
Information Systems Department					
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
4 Information Systems Specialist I	NE	0	0		0
Subtotal Department		3	3	0	3
Engineering Department					
1 City Engineer	E	0	0	1	1
Subtotal Department		0	0	1	1

Justification - Requested by City Council.

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
Municipal Court Department					
1 Deputy Court Clerk I	NE	4	3		3
2 Deputy Court Clerk II	NE	1	1		1
3 Court Clerk	NE	1	1		1
4 Bailiff	NE	0	0		0
Subtotal Department		6	5	0	5
Police-Admin Department					
1 Custodian	NE	1	1		1
2 Executive Secretary	NE	1	1		1
3 Police Deputy Chief	E	2	1	1	2
4 Chief of Police	E	1	1		1
Subtotal Department		5	4	1	5

Justification - **Police Deputy Chief** - The 2nd Deputy Chief position was funded in 2012 without adding an additional patrol officer towards staffing. Since unfunded in 2016, an entire officer's position has been lost. Currently the Department has two divisions with 40 employees serving in the Uniform Division and 34.5 employees under the Support Division. A 2nd Deputy Chief would provide better accountability for this number of employees and in addition, provide for increased accountability and management of future strategic plans. The duties and responsibilities best suited to be handled by the Deputy Chief have been reassigned to various other employees. Unfunding this position has also created a greater strain on the on-call administrator responsibilities.

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
Police-Services Department					
1 Senior Records Clerk	NE	1	1		1
2 Records Supervisor	NE	1	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	-1	33
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
Subtotal Department		69	69	-1	68
Animal Control Department					
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
Subtotal Department		5.5	5.5	0	5.5
Fire Department - Administration					
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
Subtotal Department		3	3	0	3

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
Fire Department - Operations					
1 Firefighter I (2904 hour work year)	NE	5	5		5
2 Firefighter II (2904 hour work year)	NE	31	31		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
Subtotal Department		45	45	0	45
Fire Department - Training					
1 Training Captain	NE	0	0		0
Subtotal Department		0	0	0	0
Fire Department - Prevention					
1 Deputy Chief - Fire Marshal	NE	1	1		1
2 Fire Inspector - Lieutenant	NE	0	0		0
Subtotal Department		1	1	0	1
Building and Development Department					
1 Administrative Assistant	NE	1	1		1
2 Senior Inspector	NE	1	2		2
3 Chief Building Official	E	1	1		1
4 Public Improvements Inspector	NE	1	0		0
5 Building Inspector	NE	1	1		1
Subtotal Department		5	5	0	5

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
Street Department					
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
Subtotal Department		5.5	5.5	0	5.5
Parks and Recreation - Admin Department					
1 Recreation Specialist/Administrative Assistant	NE	1	1		1
2 Director of Parks & Recreation	E	1	0		0
2 Director of Parks & Recreation/Deputy City Manager	E	0	1		1
Subtotal Department		2	2	0	2
Parks and Recreation - Maintenance Department					
1 Laborer	NE	5	8		8
2 Light Equipment Operator	NE	3	2		2
3 Light Equipment Operator/HVAC Technician	NE	1	1		1
4 Mechanic	NE	0	0.5		0.5
5 Crew Leader	NE	0	2		2
6 Assistant Supt./Irrigation Tech	NE	0.5	1		1
7 Supervisor - Parks	NE	1	0		0
8 Grounds Superintendent	NE	0	1		1
Subtotal Department		10.5	15.5	0	15.5

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
Athletics Department					
1 Recreation Aide	NE	2.5	2.5		2.5
2 Recreation Specialist	NE	1	1		1
3 Recreation Superintendent	E	1	1		1
Subtotal Department		4.5	4.5	0	4.5
Aquatics Department					
1 Recreation Specialist	NE	1	1		1
Subtotal Department		1	1	0	1
Fleet Services Department					
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
Subtotal Department		5.5	5.5	0	5.5
Planning Department					
1 GIS Technician	NE	1	1		1
2 Planner	E	1	1		1
Subtotal Department		2	2	0	2

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
Library Department					
1 Director Library	E	1	1		1
2 Library Supervisor	NE	1	1		1
3 Library Assistant	NE	2	3		3
4 Community Outreach Specialist	NE	1	1		1
5 Library Clerk	NE	1	1		1
6 Technology Services Assistant	NE	1	1		1
Subtotal Department		7	8	0	8
Code and Health Compliance					
1 Administrative Assistant	NE	0.5	0.5		1
2 Code Compliance Officer	NE	2	2		2
3 Senior Code Compliance Officer	NE	1	1		1
Subtotal Department		3.5	3.5	0	4
SUBTOTAL GENERAL FUND		198.0	202.0	1.0	203.5
<u>WATER AND SEWER FUND</u>					
Public Works Administration					
1 Administrative Assistant	NE	1	1	-1	0
2 Director of Public Works	E	1	1		1
3 Budget Technician	NE	1	1		1
4 Purchasing Technician	NE	1	1		1
Subtotal Department		4	4	-1	3

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
Utility Administration Department					
1 Customer Service Representative	NE	4	2		2
2 Meter Reader/Service Technician	NE	4	0	1	1
3 Senior Customer Service Representative	NE	1	0		0
4 Billing Technician	NE	1	0		0
5 Supervisor - Utilities	E	1	0	1	1
Subtotal Department		11	2	2	4

Justification - **Supervisor - Utilities** - Position is necessary to manage the day-to-day lobby operations and the contract services provided by FATHOM, the City's third-party billing, collection, and customer information provider.

Water Distribution Department

1 Heavy Equipment Operator	NE	2	2	-2	0
2 Operator I Water Distribution	NE	3	4		4
3 Operator II Water Distribution	NE	0	0	2	2
4 SCADA Technician	NE	3	3		3
5 Supervisor Installation	NE	1	1		1
6 SCADA Manager	NE	1	1		1
7 Superintendent Water Distribution	NE	1	1		1
Subtotal Department		11	12	0	12

Justification - **Operator I** - Water Distribution and Operator II agree that a customer service tech should remain in Utilities Administration to continue daily job duties. PW/WD request that the unmet need for an additional Operator II be added to keep up with the expansion of the water distribution system. Starting salary for this requested position would be \$12.52. **Operator II** - PW/WD request that we change the title of Heavy Equipment Operator to Operator III. This was necessitated due to starting salary of the Heavy Equipment Operator being less than that of a Operator II. Operator II starting salary is \$12.52 and a Heavy Equipment Operator, who not only has the same responsibility as an Operator II, but also the added responsibility of operating and maintaining heavy equipment, starting salary being \$12.28. PW/WD recommend that the starting salary for an Operator III be \$13.00.

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
Sewer Collection Department					
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
Subtotal Department		8	8	0	8
Wastewater Treatment Department					
1 Wastewater Superintendent	E	1	1		1
Subtotal Department		1	1	0	1
Wastewater Treatment Department - South					
1 Operator II	NE	2	2		2
Subtotal Department		2	2	0	2
Wastewater Treatment Department - Northeast					
1 Operator II	NE	2	2		2
2 Chief Plant Operator Wastewater	NE	1	1		1
Subtotal Department		3	3	0	3
Wastewater Treatment Department - Northwest					
1 Operator II	NE	2	2		2
2 Chief Plant Operator Wastewater	NE	1	1		1
Subtotal Department		3	3	0	3
SUBTOTAL WATER AND SEWER FUND		43.0	35.0	1.0	36.0

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
<u>SOLID WASTE FUND</u>					
Solid Waste Administration					
1 Director of Solid Waste	E	0	1		1
2 Administrative Assistant	NE	1	1		1
3 Supervisor Solid Waste - Operations	NE	1	1		1
4 Solid Waste Superintendent	NE	1	1		1
5 Recycling Coordinator	NE	1	1		1
6 Assistant Supervisor Operations	NE	1	1		1
Subtotal Department		5	6	0	6
Collection-Residential					
1 Driver	NE	6	6		6
Subtotal Department		6	6	0	6
Collection-Recycling					
1 Driver	NE	3	3		3
Subtotal Department		3	3	0	3
Solid Waste Collection-Brush & Bulk					
1 Driver	NE	3	3		3
Subtotal Department		3	3	0	3

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
Solid Waste Collection-Commercial					
1 Driver	NE	2	2		2
2 Lead Driver	NE	1	1		1
Subtotal Department		3	3	0	3
Solid Waste Disposal					
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	1		1
5 Laborer	NE	0.5	0.5		0.5
Subtotal Department		5.5	6.5	0	6.5
SUBTOTAL SOLID WASTE FUND		25.5	27.5	0	27.5
<u>GOLF COURSE FUND</u>					
Golf Course Operations					
1 Clerk/Golf Shop Assistant	NE	0.5	0.5		0.5
2 Head Golf Professional	NE	1	1		1
Subtotal Department		1.5	1.5	0	1.5

City of Copperas Cove Personnel Improvement Plan Fiscal Years 2018-2022

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
Golf Course Maintenance					
1 Laborer	NE	2.5	0		0
2 Golf Course Mechanic	NE	0.5	0		0
3 Golf Course Superintendent	NE	1	0		0
4 Assistant Supt./Irrigation Tech	NE	0.5	0		0
Subtotal Department		4.5	0	0	0
SUBTOTAL GOLF COURSE FUND		6	1.5	0	1.5
<u>DRAINAGE FUND</u>					
Drainage Utilities					
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	1	1		1
5 Superintendent Street/Drainage	NE	0.5	0.5		0.5
6 MS4 Technician	NE	0	0	0	0
Subtotal Department		6.5	6.5	0	6.5
SUBTOTAL DRAINAGE FUND		6.5	6.5	0	6.5

**City of Copperas Cove
Personnel Improvement Plan
Fiscal Years 2018-2022**

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
<u>ECONOMIC DEVELOPMENT FUND</u>					
Economic Development Department					
1 EDC Executive Director	E	0	1	-1	0
2 Economic Development Director	E	0	0	1	1
3 Director of Marketing and Business Development	E	0	0		0
4 Business Retention Specialist	E	0	1		1
5 Office Administrator	E	0	1	-1	0
6 Accounting Technician	NE	0	0	1	1
7 Office Coordinator	NE	0	0		0
8 Laborer	NE	0	0	0.5	0.5
Subtotal Department		0	3	0.5	3.5
SUBTOTAL ECONOMIC DEVELOPMENT FUND		0	3	0.5	3.5
<u>HOTEL OCCUPANCY TAX FUND</u>					
Hotel Occupancy Tax Activities					
1 Tourist and Information Coordinator	NE	0	1		1
2 Laborer	NE	0	0.5		0.5
Subtotal Department		0	1.5	0	1.5
SUBTOTAL HOTEL OCCUPANCY TAX FUND		0	1.5	0	1.5

**City of Copperas Cove
Personnel Improvement Plan
Fiscal Years 2018-2022**

Funded Positions

<u>DEPARTMENT/POSITION</u>	FLSA STATUS	FY 2015-16 ACTUAL	FY 2016-17 CURRENT FUNDED	REQUESTED CHANGE	FY 2017-18 PROJECTED
<u>MUNICIPAL COURT SECURITY FUND</u>					
Municipal Court Security					
1 Bailiff	NE	0.5	0.5	-0.5	0
Subtotal Department		0.5	0.5	-0.5	0
SUBTOTAL MUNICIPAL COURT FUND		0.5	0.5	-0.5	0
TOTAL EMPLOYEES ALL FUNDS		279.5	277.5	2.0	280.0

City of Copperas Cove FY 2017-2018
Position Listing and Salary Ranges by Department
October 1, 2017

Fund #	Dept #	Funded	DEPARTMENT/POSITION	Hourly Salary Minimum	Hourly Salary Maximum
01	2200	1	City Manager		Unclassified
01	2300	1	Records Clerk	\$ 9.83	\$ 14.49
01	2300	1	City Secretary		Unclassified
01	2500	1	Public Information Officer	\$ 26.79	\$ 39.46
01	2500	1	Receptionist/Clerk	\$ 11.17	\$ 16.45
01	3100	1	Staff Accountant III	\$ 23.27	\$ 34.27
01	3100	1	Staff Accountant II	\$ 17.52	\$ 25.80
01	3100	1	Staff Accountant I	\$ 12.58	\$ 18.53
01	3100	1	Director of Financial Services		Unclassified
01	3200	1	Budget Analyst	\$ 26.21	\$ 38.60
01	3200	1	Director of Budget/Deputy City Manager		Unclassified
01	3400	1	Human Resources Generalist	\$ 14.51	\$ 21.38
01	3400	1	Risk/Human Resources Generalist	\$ 22.67	\$ 33.39
01	3400	1	Director of Human Resources		Unclassified
01	3500	1	Information Systems Supervisor	\$ 24.65	\$ 36.30
01	3500	1	Information Systems Specialist II	\$ 22.55	\$ 33.22
01	3500	1	Director of Information Systems		Unclassified
01	4100	3	Deputy Court Clerk I	\$ 11.17	\$ 16.45
01	4100	1	Deputy Court Clerk II	\$ 13.91	\$ 20.50
01	4100	1	Court Clerk	\$ 21.34	\$ 31.43
01	4200	1	Custodian	\$ 9.89	\$ 14.58
01	4200	1	Executive Secretary	\$ 14.05	\$ 20.69
01	4200	2	Police Deputy Chief	\$ 34.39	\$ 50.66
01	4200	1	Chief of Police		Unclassified
01	4210	1	Senior Records Clerk	\$ 11.17	\$ 16.45
01	4210	1	Records Supervisor	\$ 15.85	\$ 23.34
01	4210	1	Administrative Assistant	\$ 12.25	\$ 18.05
01	4210	1	Administrative Assistant Training and Evidence	\$ 12.25	\$ 18.05
01	4210	12	Police Communications/Operator	\$ 14.24	\$ 20.98
01	4210	1	Communications Supervisor	\$ 17.81	\$ 26.24
01	4210		Patrol Officer - Non Certified in Academy	\$ 15.31	\$ 22.56
01	4210		Patrol Officer - Certified In Field Training Program	\$ 16.86	\$ 24.84
01	4210	33	Patrol Officer - Certified	\$ 20.28	\$ 29.87
01	4210	7	Police Corporal	\$ 24.45	\$ 36.02
01	4210	9	Police Sergeant	\$ 26.30	\$ 38.74
01	4210	2	Police Lieutenant	\$ 29.55	\$ 43.53
01	4300	0.5	Kennel Assistant	\$ 9.89	\$ 14.58
01	4300	2	Animal Control Officer I	\$ 11.40	\$ 16.80
01	4300	2	Animal Control Officer II	\$ 11.92	\$ 17.57
01	4300	1	Senior Animal Control Officer	\$ 14.64	\$ 21.56
01	4400	1	Administrative Assistant - Support Services/Emerg Mgt	\$ 12.25	\$ 18.05
01	4400	1	Fire Chief		Unclassified
01	4400	1	Deputy Fire Chief	\$ 30.02	\$ 44.22
01	4417	21	Firefighter I (2904 hour work year)	\$ 13.39	\$ 19.73
01	4417	15	Firefighter II (2904 hour work year)	\$ 13.91	\$ 20.49
01	4417	6	Fire Lieutenant (2904 hour work year)	\$ 15.74	\$ 23.18
01	4417	3	Fire Captain (2904 hour work year)	\$ 19.44	\$ 28.64
01	4419	1	Deputy Chief - Fire Marshal	\$ 30.02	\$ 44.22
01	5100	1	City Engineer		Unclassified
01	5200	1	Administrative Assistant	\$ 12.25	\$ 18.05
01	5200	1	Building Inspector	\$ 17.52	\$ 25.80
01	5200	2	Senior Inspector	\$ 20.92	\$ 30.81
01	5200	1	Chief Building Official	\$ 30.52	\$ 44.96
01	5300	2	Light Equipment Operator	\$ 11.39	\$ 16.78
01	5300	1	Traffic Control Technician	\$ 12.36	\$ 18.21
01	5300	2	Heavy Equipment Operator	\$ 12.36	\$ 18.21
01	5300	0.5	Superintendent Street/Drainage	\$ 20.01	\$ 29.48

City of Copperas Cove FY 2017-2018
Position Listing and Salary Ranges by Department
October 1, 2017

Fund #	Dept #	Funded	DEPARTMENT/POSITION	Hourly Salary Minimum	Hourly Salary Maximum
01	5400	1	Recreation Specialist/Administrative Assistant	\$ 12.67	\$ 18.66
01	5400	1	Director of Parks & Recreation/Deputy City Manager	Unclassified	
01	5410	8	Laborer	\$ 9.89	\$ 14.58
01	5410	1	Light Equipment Operator/HVAC Technician	\$ 10.68	\$ 15.73
01	5410	2	Light Equipment Operator	\$ 10.68	\$ 15.73
01	5410	0.5	Mechanic	\$ 12.27	\$ 18.08
01	5410	2	Crew Leader	\$ 16.01	\$ 23.58
01	5410	1	Assistant Superintendent/Irrigation Tech.	\$ 15.45	\$ 22.76
01	5410	1	Superintendent - Grounds	\$ 16.01	\$ 23.58
01	5420	2.5	Recreation Aide	\$ 8.36	\$ 12.32
01	5420	1	Recreation Specialist	\$ 12.67	\$ 18.66
01	5420	1	Recreation Superintendent	\$ 19.78	\$ 29.14
01	5430	1	Recreation Specialist	\$ 12.67	\$ 18.66
01	5500	0.5	Parts Technician	\$ 9.89	\$ 14.58
01	5500	3	Mechanic	\$ 14.06	\$ 20.71
01	5500	1	Lead Mechanic	\$ 16.10	\$ 23.71
01	5500	1	Supervisor - Fleet Services	\$ 21.73	\$ 32.01
01	6100	1	GIS Technician	\$ 19.73	\$ 29.06
01	6100	1	Planner	Unclassified	
01	7100	1	Community Outreach Specialist	\$ 10.23	\$ 15.07
01	7100	1	Library Clerk	\$ 10.23	\$ 15.07
01	7100	1	Technical Services Assistant	\$ 10.56	\$ 15.55
01	7100	3	Library Assistant	\$ 11.96	\$ 17.61
01	7100	1	Library Supervisor	\$ 15.84	\$ 23.34
01	7100	1	Director Library	\$ 31.37	\$ 46.21
01	7200	1	Clerk	\$ 10.23	\$ 15.07
01	7200	2	Code Compliance Officer	\$ 14.94	\$ 22.01
01	7200	1	Senior Code Compliance Officer	\$ 15.45	\$ 22.76
02	8000	1	Budget Technician - Capital Projects	\$ 13.47	\$ 19.83
02	8000	1	Budget Technician - Purchasing	\$ 13.47	\$ 19.83
02	8000	1	Director of Public Works	Unclassified	
02	8100	1	Supervisor - Utility Administration	\$ 14.80	\$ 21.80
02	8100	2	Customer Service Representative	\$ 10.44	\$ 15.37
02	8100	1	Meter Reader/Service Technician	\$ 10.00	\$ 14.73
02	8200	2	Operator II	\$ 13.16	\$ 19.39
02	8200	4	Operator I	\$ 12.65	\$ 18.63
02	8200	3	SCADA Technician	\$ 13.16	\$ 19.38
02	8200	1	SCADA Supervisor	\$ 19.30	\$ 28.43
02	8200	1	Supervisor Installation	\$ 19.30	\$ 28.43
02	8200	1	Superintendent Water Distribution	\$ 22.67	\$ 33.39
02	8300	6	Operator II Sewer Collection	\$ 12.65	\$ 18.63
02	8300	1	Assistant Supervisor/Operator III Sewer Collection	\$ 16.01	\$ 23.58
02	8300	1	Superintendent - Sewer Collection	\$ 22.67	\$ 33.39
02	8400	1	Wastewater Superintendent	\$ 24.66	\$ 36.32
02	8402	2	Operator II	\$ 12.65	\$ 18.63
02	8403	2	Operator II	\$ 12.65	\$ 18.63
02	8403	1	Chief Plant Operator Wastewater	\$ 21.81	\$ 32.13
02	8404	2	Operator II	\$ 12.65	\$ 18.63
02	8404	1	Chief Plant Operator Wastewater	\$ 21.81	\$ 32.13
03	9000	1	Director of Solid Waste	Unclassified	
03	9000	1	Administrative Assistant	\$ 12.25	\$ 18.05
03	9000	1	Recycling Coordinator	\$ 16.01	\$ 23.58
03	9000	1	Assistant Supervisor Operations	\$ 16.01	\$ 23.58
03	9000	1	Supervisor Solid Waste - Operations	\$ 16.01	\$ 23.58
03	9000	1	Solid Waste Superintendent	\$ 22.30	\$ 32.85
03	9101	6	Driver	\$ 12.27	\$ 18.08
03	9102	3	Driver	\$ 12.27	\$ 18.08

**City of Copperas Cove FY 2017-2018
Position Listing and Salary Ranges by Department
October 1, 2017**

Fund #	Dept #	Funded	DEPARTMENT/POSITION	Hourly Salary Minimum	Hourly Salary Maximum
03	9103	3	Driver	\$ 12.27	\$ 18.08
03	9104	2	Driver	\$ 12.27	\$ 18.08
03	9104	1	Lead Driver	\$ 13.17	\$ 19.40
03	9200	0.5	Laborer	\$ 9.89	\$ 14.58
03	9200	1	Scale Operator	\$ 9.89	\$ 14.58
03	9200	1	Clerk/Dispatcher	\$ 10.79	\$ 15.90
03	9200	3	Heavy Equipment Operator	\$ 12.36	\$ 18.21
03	9200	1	Route Coordinator	\$ 10.44	\$ 15.37
05	7600	2	Laborer (Maintenance & Roadways)	\$ 10.78	\$ 15.88
05	7600	2	Light Equipment Operator (Maintenance & Roadways)	\$ 11.39	\$ 16.78
05	7600	1	Heavy Equipment Operator	\$ 12.36	\$ 18.21
05	7600	1	Administrative Assistant	\$ 12.25	\$ 18.05
05	7600	0.5	Superintendent Street/Drainage	\$ 15.69	\$ 23.11
06	7000	1	EDC Executive Director	Unclassified	
06	7000	1	Business Retention Specialist	\$ 22.90	\$ 33.73
06	7000	1	Accounting Technician	\$ 12.12	\$ 17.85
06	7000	0.5	Laborer	\$ 9.89	\$ 14.58
09	7400	0.5	Clerk/Golf Shop Assistant	\$ 9.89	\$ 14.58
09	7400	1	Head Golf Professional	\$ 15.76	\$ 23.22
14	1401	1	Tourist and Information Coordinator	\$ 16.01	\$ 23.58
14	1401	0.5	Laborer	\$ 9.89	\$ 14.58

Total 280

**CITY OF COPPERAS COVE, TEXAS
INCENTIVE/REIMBURSEMENT PAY
FY 2017-2018**

<u>Incentive/Reimbursement Pay</u>	<u>Monthly</u>
FIRE/EMS-Certified or Licensed	
Paramedic	
Assigned	\$500
Non-Assigned	\$350
Intermediate Certification	\$ 47
Advanced Certification	\$ 79
Master Certification	\$112
Paramedic assigned to an ambulance unit and works the entire shift (no partial credit)	\$ 25/Shift
(Chief excluded from Incentives)	
POLICE	
Shift Differential	
2 nd Shift	\$ 35
3 rd Shift	\$ 45
Intermediate Certification	\$ 50
Advanced Certification	\$ 85
Master Certification	\$130
Instructor Certificate	\$ 15
Motorcycle Unit	\$ 50
Special Response Team	\$ 50
Evidence Tech	\$ 75
(Chief excluded from Incentives)	
PUBLIC SAFETY COMMUNICATORS	
Intermediate Certification	\$ 15
Advanced Certification	\$ 25
Master Certification	\$ 35
ANIMAL CONTROL	
Advanced Certification	\$ 40
WATER DISTRIBUTION	
Backflow Prevention Assembly Tester License	\$ 25

APPENDIX B

Budget Acronyms



BUDGET ACRONYMS

Admin. Asst. – Administrative Assistant

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

COCC – City of Copperas Cove

COLA – Cost of Living Adjustment

CO – Certificate of Obligation

CPA - Citizens Police Academy

CTC - Central Texas College

CTCOG – Central Texas Council of Governments

EDC – Economic Development Corporation

EMC - Emergency Management Coordinator

EMPG – Emergency Management Performance Grant

EMS – Emergency Medical Services

BUDGET ACRONYMS

EMT – Emergency Medical Technician

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

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

HR – Human Resources

HVAC – Heating Venting & Air Conditioning

ISO – Insurance Services Office

JAG – Justice Assistance Grant

KCCB – Keep Copperas Cove Beautiful

KTMPPO – Killeen-Temple Metropolitan Planning Organization

LF – Linear Feet

BUDGET ACRONYMS

LGC – Local Government Code

MDT – Mobile Data Terminal

MGD – Million Gallons per day

MS4 - Municipal Separate Storm Sewer System

NFPA - National Fire Protection Association

NIMS – National Incident Management System

Non-Dept – Non-Departmental

OSHA – Occupational Safety and Health Association

P&Z - Planning & Zoning

PD – Police Department

PFIA – Public Funds Investment Act

PHR – Pitch Hit and Run

PPE – Personal Protective Equipment

PSA – Public Service Announcement

PVC – Polyvinyl Chloride

RFP – Request for Proposal

RAS – Return Activated Sludge

RFQ – Request for Qualifications

ROWS – Right of Ways

SCADA – System Control and Data Acquisition

SCBA – Self-Contained Breathing Apparatus

SH - State Highway

SR - Senior

Svcs – Services

SWAC - Solid Waste Advisory Committee

SWAT – Special Weapons and Tactics

SWPPP - Storm Water Pollution Prevention Plan

TAP – Transportation Alternatives Program

BUDGET ACRONYMS

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

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

Budget Glossary



BUDGET GLOSSARY

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

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

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

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

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.

