



City of Copperas Cove, Texas
Consolidated Schedule of Receipts of all Funds by Source
Fiscal Year 2021-2022

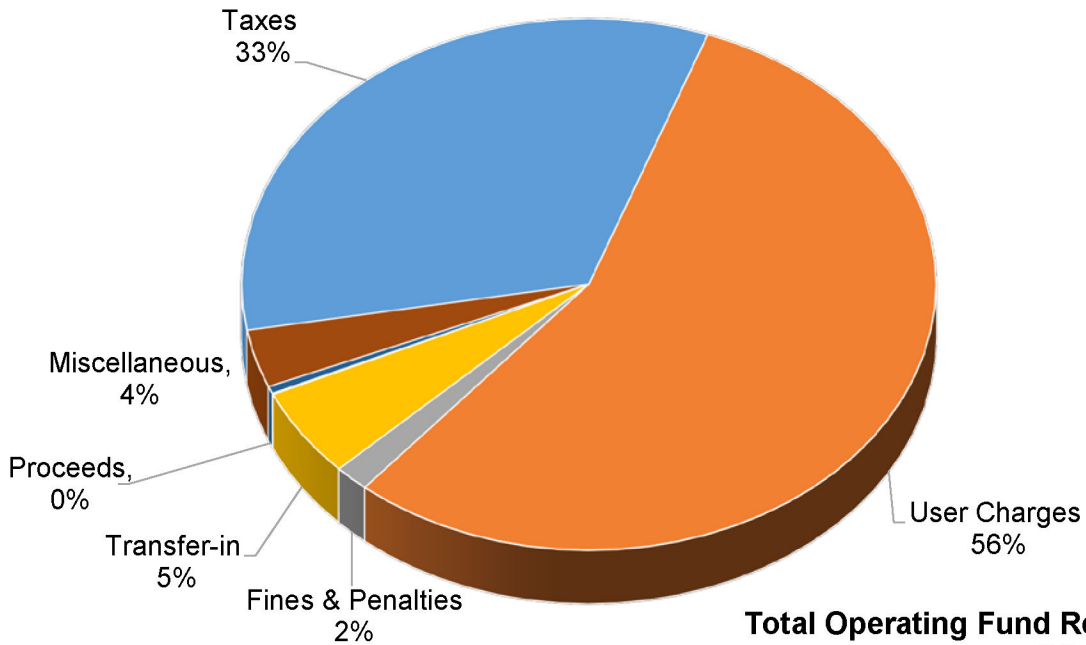
| Fund | Taxes | User Charges | Fines & Penalties | Transfer-in |
|---------------------------------|----------------------|----------------------|-------------------|---------------------|
| Operating Funds | | | | |
| General Fund | \$ 13,084,015 | \$ 1,887,804 | \$ 513,350 | \$ 1,755,737 |
| Water & Sewer Fund | - | 14,282,043 | 90,000 | 363,340 |
| Solid Waste Fund | - | 5,250,169 | 33,000 | - |
| Golf Course Fund | - | 387,185 | - | - |
| Total Operating Funds | \$ 13,084,015 | \$ 21,807,201 | \$ 636,350 | \$ 2,119,077 |
| Other Funds | | | | |
| Drainage Utility Fund | \$ - | \$ 1,132,186 | \$ 10,500 | \$ - |
| Interest & Sinking Fund | 4,368,320 | - | - | - |
| Parks Improvement Fund | - | \$ 49,300 | - | - |
| Street Maintenance Fund | 501,657 | \$ - | - | - |
| Hotel Occupancy Tax Fund | 109,675 | - | - | - |
| PEG Fee Fund | - | - | - | - |
| Municipal Court Efficiency Fund | - | - | - | - |
| Municipal Court Technology Fund | - | - | - | - |
| Municipal Court Security Fund | - | - | - | - |
| Miscellaneous Other Funds | - | - | - | - |
| Total Other Funds | \$ 4,979,652 | \$ 1,181,486 | \$ 10,500 | \$ - |
| Total Funds | \$ 18,063,667 | \$ 22,988,687 | \$ 646,850 | \$ 2,119,077 |

City of Copperas Cove, Texas
Consolidated Schedule of Receipts of all Funds by Source
Fiscal Year 2021-2022

| Fund | Interest Revenue | Proceeds | Miscellaneous | Total |
|---------------------------------|------------------|-------------------|---------------------|----------------------|
| Operating Funds | | | | |
| General Fund | \$ 18,015 | \$ 83,000 | \$ 1,170,557 | \$ 18,512,478 |
| Water & Sewer Fund | 6,500 | 40,000 | 162,000 | 14,943,883 |
| Solid Waste Fund | 3,500 | 50,000 | 50,700 | 5,387,369 |
| Golf Course Fund | - | - | - | 387,185 |
| Total Operating Funds | \$ 28,015 | \$ 173,000 | \$ 1,383,257 | \$ 39,230,915 |
| Other Funds | | | | |
| Drainage Utility Fund | \$ 3,500 | \$ 10,500 | - | \$ 1,156,686 |
| Interest & Sinking Fund | 45,000 | - | 500 | 4,413,820 |
| Parks Improvement Fund | - | - | - | 49,300 |
| Street Maintenance Fund | 700 | - | - | 502,357 |
| Hotel Occupancy Tax Fund | 200 | - | - | 109,875 |
| PEG Fee Fund | 300 | - | 62,000 | 62,300 |
| Municipal Court Efficiency Fund | 15 | - | 2,000 | 2,015 |
| Municipal Court Technology Fund | 30 | - | 20,000 | 20,030 |
| Municipal Court Security Fund | 20 | - | 17,300 | 17,320 |
| Miscellaneous Other Funds | 250 | - | 307,565 | 307,815 |
| Total Other Funds | \$ 50,015 | \$ 10,500 | \$ 409,365 | \$ 6,641,518 |
| Total Funds | \$ 78,030 | \$ 183,500 | \$ 1,792,622 | \$ 45,872,433 |

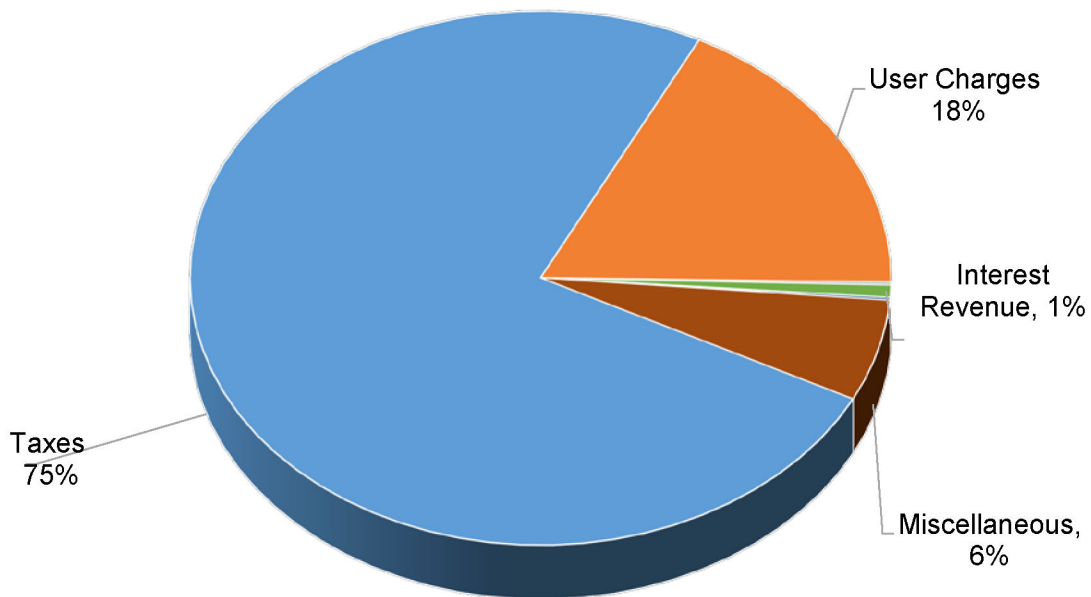
**City of Copperas Cove, Texas
Consolidated Schedule of Receipts of
all Funds by Source
Fiscal Year 2021-2022**

Total Operating Funds



**Total Operating Fund Revenues
39,230,915**

Total Other Funds



**Total Other Fund Revenues
\$6,641,518**



City of Copperas Cove, Texas
Consolidated Schedule of Expenditures/
Expenses of all Funds by Object Class
Fiscal Year 2021-2022

| Fund | Personnel Costs | Supplies & Materials | Maintenance & Repair | Contractual Services |
|---------------------------------|----------------------|-------------------------|-------------------------|-------------------------|
| Operating Funds | | | | |
| General Fund | \$ 15,586,230 | \$ 714,330 | \$ 615,679 | \$ 1,637,411 |
| Water & Sewer Fund | 2,981,108 | 373,528 | 668,341 | 1,250,799 |
| Solid Waste Fund | 1,587,183 | 293,365 | 327,450 | 186,068 |
| Golf Course Fund | 88,668 | 64,797 | 47,020 | 82,856 |
| Total Operating Funds | \$ 20,243,189 | \$ 1,446,020 | \$ 1,658,490 | \$ 3,157,134 |
| Other Funds | | | | |
| Drainage Utility Fund | \$ 476,906 | \$ 27,800 | \$ 46,750 | \$ 283,670 |
| Interest & Sinking Fund | - | - | - | 16,000 |
| Parks Improvement Fund | - | - | 49,300 | - |
| Street Maintenance Fund | 188,508 | 2,148 | 22,075 | 5,676 |
| Hotel Occupancy Tax Fund | - | - | - | - |
| PEG Fees Fund | - | - | - | - |
| Municipal Court Efficiency Fund | - | 150 | - | 1,800 |
| Municipal Court Technology Fund | - | - | 5,356 | - |
| Municipal Court Security Fund | 14,425 | - | 2,860 | - |
| Miscellaneous Other Funds | 49,375 | 139,833 | 6,246 | 40,260 |
| Total Other Funds | \$ 729,214 | \$ 169,931 | \$ 132,587 | \$ 347,406 |
| Total Funds | \$ 20,972,403 | \$ 1,615,951 | \$ 1,791,077 | \$ 3,504,540 |

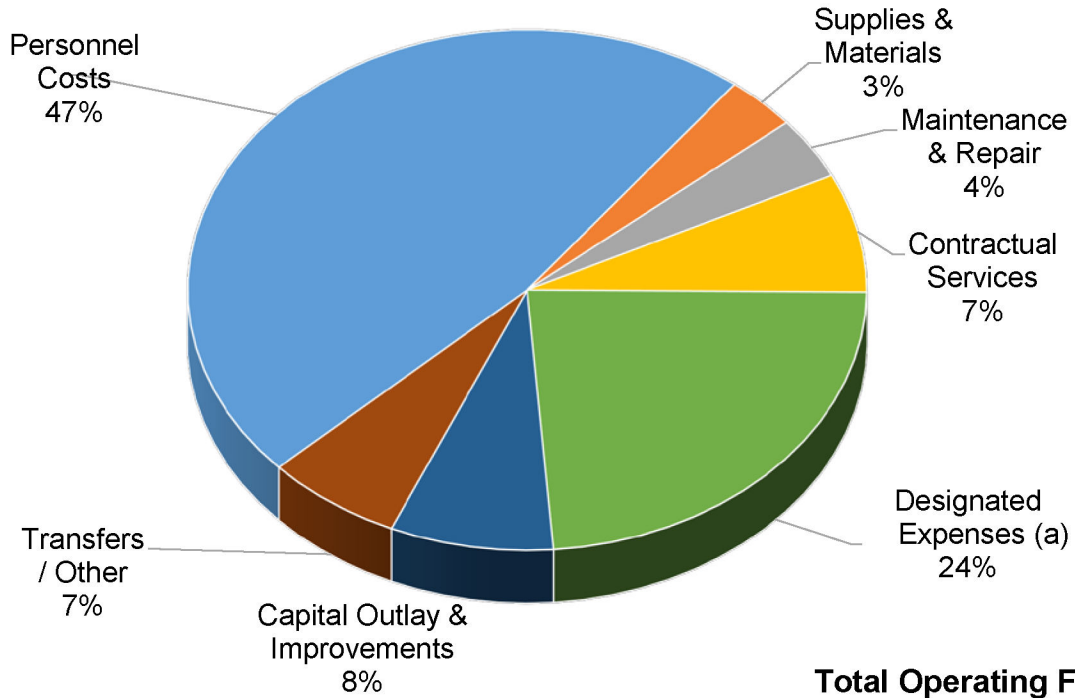
City of Copperas Cove, Texas
Consolidated Schedule of Expenditures/
Expenses of all Funds by Object Class
Fiscal Year 2021-2022

| | Designated Expenses ^(a) | Capital Outlay & Improvements | Transfers / Other | Total |
|---------------------------------|---------------------------------------|----------------------------------|----------------------|----------------------|
| Operating Funds | | | | |
| General Fund | \$ 476,953 | \$ - | \$ 548,046 | \$ 19,578,649 |
| Water & Sewer Fund | 7,221,240 | 1,858,250 | 1,308,181 | 15,661,447 |
| Solid Waste Fund | 2,349,208 | 1,464,213 | 902,621 | 7,110,108 |
| Golf Course Fund | 41,078 | - | 19,998 | 344,417 |
| Total Operating Funds | \$ 10,088,479 | \$ 3,322,463 | \$ 2,778,846 | \$ 42,694,621 |
| Other Funds | | | | |
| Drainage Utility Fund | \$ 400 | \$ 105,000 | \$ 584,983 | \$ 1,525,509 |
| Interest & Sinking Fund | 4,108,039 | - | - | 4,124,039 |
| Parks Improvement Fund | - | - | - | 49,300 |
| Street Maintenance Fund | 231,593 | - | - | 450,000 |
| Hotel Occupancy Tax Fund | 109,675 | - | - | 109,675 |
| PEG Fees Fund | - | 62,000 | - | 62,000 |
| Municipal Court Efficiency Fund | - | - | - | 1,950 |
| Municipal Court Technology Fund | 4,900 | - | - | 10,256 |
| Municipal Court Security Fund | - | - | - | 17,285 |
| Miscellaneous Other Funds | 29,101 | 42,750 | - | 307,565 |
| Total Other Funds | \$ 4,483,708 | \$ 209,750 | \$ 584,983 | \$ 6,657,579 |
| Total Funds | \$ 14,572,187 | \$ 3,532,213 | \$ 3,363,829 | \$ 49,352,200 |

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

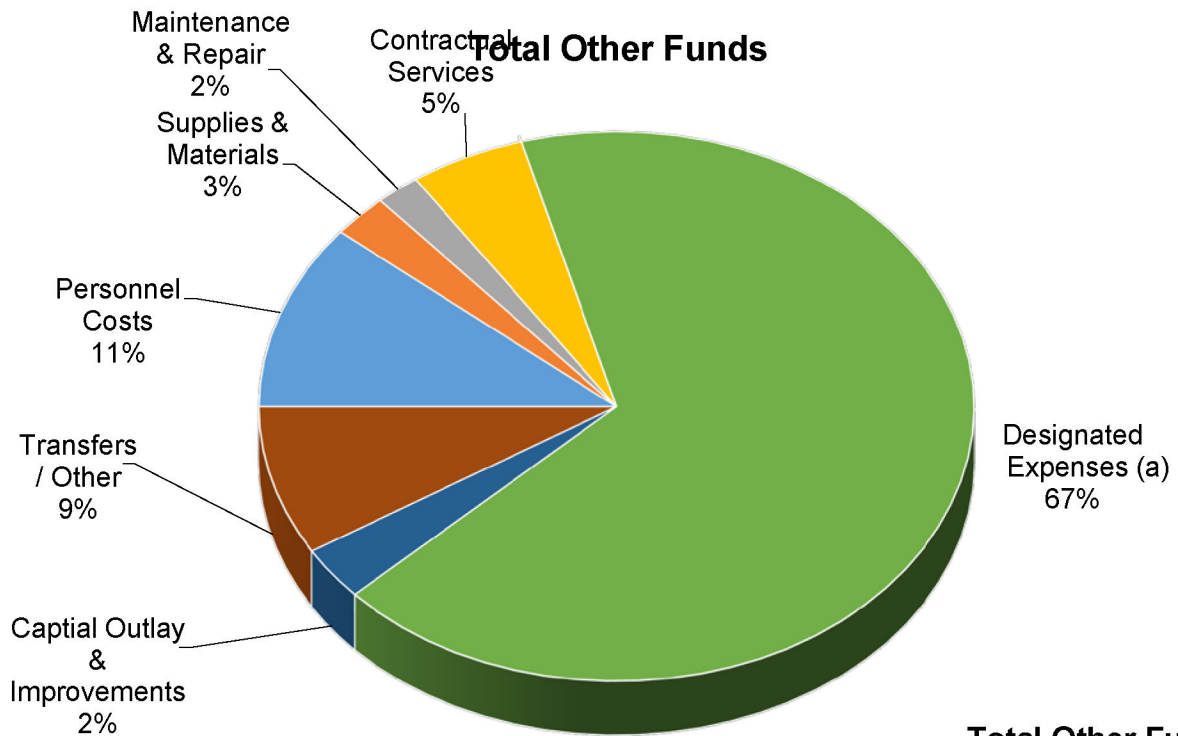
**City of Copperas Cove, Texas
Consolidated Schedule of Expenditures/
Expenses of all Funds by Object Class
Fiscal Year 2021-2022**

Total Operating Funds



**Total Operating Funds
\$42,694,621**

Total Other Funds



**Total Other Funds
\$6,657,579**



FY 2021 - 2022



ESTIMATED AD VALOREM TAXES ANALYSIS



City of Copperas Cove, Texas
FY 2021-2022 Ad Valorem Taxes Analysis
Estimated Revenue and Proposed Distribution of Collections

Certified Property Values

| | |
|--|------------------|
| Freeze Adjusted Taxable Assessed Valuation | \$1,402,203,395 |
| Proposed Tax Rate of \$100 Valuation | <u>0.786500</u> |
| Non-Freeze Tax Levy | 11,028,330 |
| Freeze Tax Levy | <u>1,092,382</u> |
| Total Tax Levy | 12,120,712 |
| Estimated Percent of Collections | <u>97.0%</u> |
| Estimated Funds from Tax Levy | \$11,757,090 |

Proposed Distribution of All Tax Collections

| | <u>% of Total</u> | <u>Tax Rate</u> | <u>FY 2021-22 Collections</u> | <u>FY 2021-22 Proposed Budget</u> | <u>Impact to GF</u> |
|---------------------------------|-------------------|-----------------|-----------------------------------|---------------------------------------|---------------------|
| General Fund (Maintenance & Op) | 63.23% | 0.497288 | 7,433,770 | 7,433,770 | - |
| Interest & Sinking | 36.77% | 0.289212 | 4,323,320 | 4,323,320 | - |
| Total | <u>100.00%</u> | <u>0.786500</u> | <u>11,757,090</u> | <u>11,757,090</u> | - |

Comparison of Previous Years Tax Rates

| | <u>Fiscal Years</u> | | | | |
|--------------------|---------------------|-----------------|-----------------|-----------------|-----------------|
| | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> |
| General Fund | 0.506270 | 0.503908 | 0.486147 | 0.497144 | 0.497288 |
| Interest & Sinking | 0.291638 | 0.294000 | 0.300353 | 0.289356 | 0.289212 |
| Total | <u>0.797908</u> | <u>0.797908</u> | <u>0.786500</u> | <u>0.786500</u> | <u>0.786500</u> |

Property Value Analysis

| <u>Tax Year</u> | <u>Assessed Value</u> | <u>Percentage Increase</u> | <u>Amount Collected</u> | <u>Percentage Collected</u> |
|---------------------|---------------------------|--------------------------------|-----------------------------|---------------------------------|
| 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% | \$9,841,795 | 98.82% |
| 2016 | \$1,184,912,086 | 2.59% | \$10,070,044 | 98.57% |
| 2017 | \$1,201,444,307 | 1.40% | \$10,227,314 | 99.09% |
| 2018 | \$1,220,718,641 | 1.60% | \$10,526,054 | 99.00% |
| 2019 | \$1,262,934,875 | 3.46% | \$10,800,343 | 99.00% |
| 2020 | \$1,282,971,041 | 1.59% | \$11,026,040 | 99.00% |
| 2021 | \$1,402,203,395 | 9.29% | \$11,757,090 | 97.00% |



FY 2021 - 2022



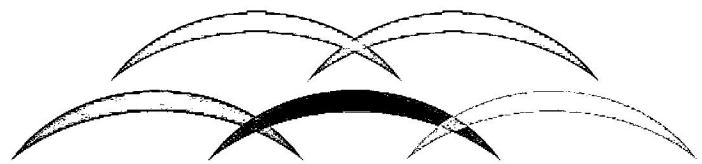
GENERAL FUND



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

The City Built for Family Living

City of Copperas Cove, Texas
FY 2022 Proposed Budget
General Fund
Revenue & Expenditures Summary

OVERVIEW

The General Fund provides the financing for all of the City of Copperas Cove's basic services except Water and Wastewater, Solid Waste, Golf Course and Drainage operations. The General Fund is comprised of five major functional areas, City Administration, Public Safety, Public Works, Development Services, Parks and Recreation Services, and Non-Departmental. Public Safety provides all emergency services to the citizens of Copperas Cove. City Administration includes departments such as City Council, City Manager, Finance, Budget, City Attorney, Human Resources and Information Technology. 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 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Adopted | FY 2021 Projected | FY 2022 Proposed |
|---------------------------------|---------------------------|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|
| Property Taxes | 6,571,795 | 6,694,090 | 6,720,986 | 7,048,525 | 7,058,957 | 7,512,770 |
| Sales Taxes | 3,345,548 | 3,486,721 | 4,016,828 | 3,697,807 | 3,901,186 | 4,096,245 |
| Franchise Fees | 1,351,657 | 1,366,764 | 1,318,160 | 1,408,650 | 1,365,982 | 1,346,000 |
| Other Taxes | 172,865 | 189,754 | 180,627 | 166,900 | 126,549 | 129,000 |
| Licenses & Permits | 296,740 | 338,648 | 419,893 | 287,840 | 342,304 | 342,490 |
| Charges for Services | 1,522,931 | 1,559,102 | 1,449,708 | 1,567,901 | 1,508,707 | 1,545,314 |
| Fines & Forfeitures | 490,062 | 558,437 | 441,952 | 535,599 | 502,071 | 513,350 |
| Transfers | 1,537,285 | 1,650,737 | 1,729,715 | 1,729,715 | 1,755,737 | 1,755,737 |
| Other | 935,060 | 969,413 | 1,331,824 | 1,319,957 | 1,535,756 | 1,271,572 |
| TOTAL | 16,223,943 | 16,813,666 | 17,609,693 | 17,762,894 | 18,097,249 | 18,512,478 |
| EXPENDITURES | | | | | | |
| Salaries & Benefits | 12,364,464 | 12,622,983 | 11,684,836 | 15,001,650 | 14,575,599 | 15,586,230 |
| Supplies & Materials | 644,682 | 630,300 | 569,620 | 727,097 | 715,677 | 714,330 |
| Maintenance & Repair | 547,553 | 514,660 | 540,683 | 591,711 | 1,066,343 | 615,679 |
| Contractual Services | 1,470,227 | 1,494,772 | 1,372,829 | 1,655,853 | 1,904,320 | 1,637,411 |
| Designated Expenses | 458,767 | 519,082 | 426,491 | 468,489 | 453,255 | 476,953 |
| Capital Outlay | 70,060 | 65,958 | 36,355 | - | 138,354 | - |
| Economic Development Incentives | 282,994 | 460,479 | 466,340 | 472,276 | 519,963 | 548,046 |
| Miscellaneous | 15,241 | 20,646 | - | - | - | - |
| TOTAL | 15,853,988 | 16,328,880 | 15,097,154 | 18,917,076 | 19,373,511 | 19,578,649 |
| Revenues Over/(Under) | | | | | | |
| Expenditures | 369,955 | 484,786 | 2,512,539 | (1,154,182) | (1,276,262) | (1,066,171) |
| TOTAL | 16,223,943 | 16,813,666 | 17,609,693 | 17,762,894 | 18,097,249 | 18,512,478 |

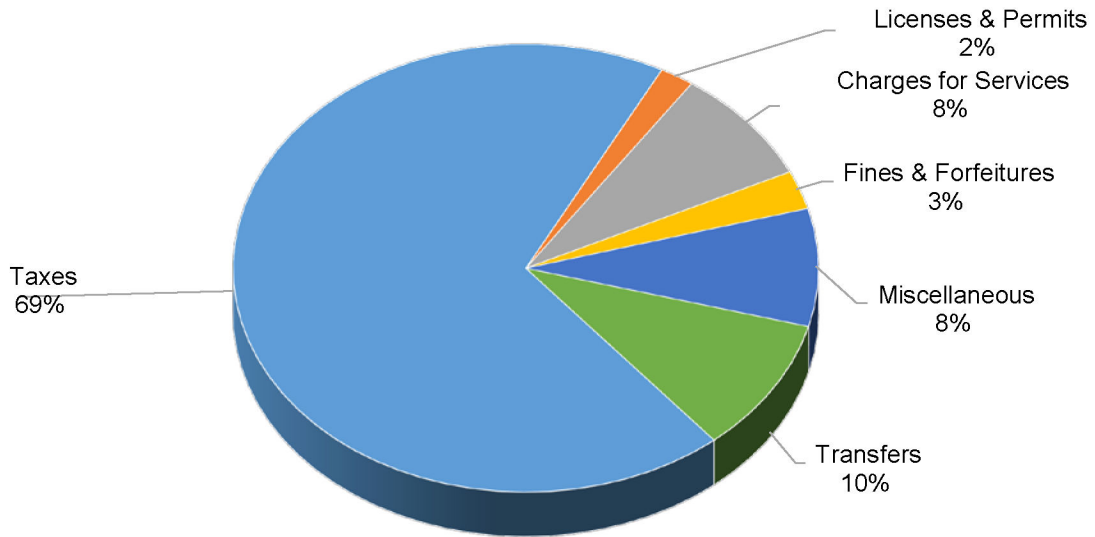
CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2021-22 PROPOSED BUDGET
GENERAL FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description | Actual FY 2019-20 | Adopted Budget FY 2020-21 | Projected FY 2020-21 | Proposed Base Budget FY 2021-22 | New Requests FY 2021-22 | Proposed FY 2021-22 |
|---|----------------------|---------------------------------|-------------------------|---------------------------------------|-------------------------------|------------------------|
| BEGINNING FUND BALANCE: | | | | | | |
| Unreserved, Undesignated | \$ 7,302,721 | \$ 9,815,260 | \$ 9,815,260 | \$ 8,538,998 | \$ - | \$ 8,538,998 |
| Unreserved, Designated | 500,000 | 500,000 | 500,000 | 500,000 | - | 500,000 |
| TOTAL BEGINNING FUND BALANCE | \$ 7,802,721 | \$ 10,315,260 | \$ 10,315,260 | \$ 9,038,998 | \$ - | \$ 9,038,998 |
| REVENUES: | | | | | | |
| Taxes | \$ 12,236,601 | \$ 12,321,882 | \$ 12,452,674 | \$ 13,084,015 | \$ - | \$ 13,084,015 |
| Permits & Licenses | 419,893 | 287,840 | 342,304 | 342,490 | - | 342,490 |
| Charges for Services | 1,449,708 | 1,567,901 | 1,508,707 | 1,545,314 | - | 1,545,314 |
| Fines | 441,952 | 535,599 | 502,071 | 513,350 | - | 513,350 |
| Administrative Reimbursements | 1,729,715 | 1,729,715 | 1,755,737 | 1,755,737 | - | 1,755,737 |
| Miscellaneous Revenue | 1,331,824 | 1,319,957 | 1,535,756 | 1,271,572 | - | 1,271,572 |
| TOTAL REVENUES | \$ 17,609,693 | \$ 17,762,894 | \$ 18,097,249 | \$ 18,512,478 | \$ - | \$ 18,512,478 |
| TOTAL FUNDS AVAILABLE | \$ 25,412,414 | \$ 28,078,154 | \$ 27,912,509 | \$ 27,051,476 | \$ - | \$ 27,051,476 |
| EXPENDITURES: | | | | | | |
| City Council (2100) | \$ 25,311 | \$ 43,351 | \$ 43,651 | \$ 42,961 | \$ - | \$ 42,961 |
| City Manager (2200) | 244,286 | 260,445 | 257,799 | 260,328 | - | 260,328 |
| City Secretary (2300) | 130,254 | 147,931 | 171,832 | 188,532 | - | 188,532 |
| City Attorney (2400) | 92,667 | 131,115 | 81,190 | 95,615 | - | 95,615 |
| Public Relations (2500) | 86,238 | 115,448 | 115,886 | 104,798 | - | 104,798 |
| Finance (3100) | 372,617 | 374,674 | 368,841 | 384,223 | 200 | 384,423 |
| Budget (3200) | 385,338 | 431,671 | 432,952 | 442,875 | - | 442,875 |
| Human Resources (3400) | 308,778 | 367,088 | 349,970 | 338,231 | 360 | 338,591 |
| Information Technology (3500) | 292,143 | 380,647 | 362,453 | 385,200 | 6,800 | 392,000 |
| Municipal Court (4100) | 383,704 | 440,862 | 445,106 | 463,024 | 250 | 463,274 |
| Police-Admin (4200) | 700,374 | 896,638 | 831,019 | 913,824 | - | 913,824 |
| Police-Services (4210) | 4,632,473 | 5,128,717 | 5,108,006 | 5,383,223 | 3,810 | 5,387,033 |
| Animal Control (4300) | 293,371 | 328,018 | 361,304 | 324,605 | - | 324,605 |
| Fire/EMS-Admin (4400) | 195,271 | 261,213 | 255,241 | 278,031 | - | 278,031 |
| Fire/EMS-Operations (4417) | 2,602,395 | 4,403,695 | 4,347,091 | 4,613,355 | 11,605 | 4,624,960 |
| Fire/EMS-Training (4418) | 25,184 | 44,511 | 40,932 | 53,264 | - | 53,264 |
| Fire/EMS-Prevention (4419) | 82,624 | 119,092 | 115,858 | 121,606 | - | 121,606 |
| Emergency Management (4420) | 1,672 | 6,215 | 3,817 | 6,175 | - | 6,175 |
| Engineering (5100) | 114,837 | 174,201 | 158,451 | 62,806 | - | 62,806 |
| Street (5300) | 547,593 | 679,175 | 873,378 | 674,942 | - | 674,942 |
| Fleet Services (5500) | 294,903 | 328,106 | 327,767 | 359,384 | 6,000 | 365,384 |
| Development Services (6100) | 249,033 | 270,042 | 271,735 | 276,766 | 6,900 | 283,666 |
| Building Development (5200) | 304,641 | 357,157 | 378,015 | 379,082 | 10,500 | 389,582 |
| Code & Health Compliance (7200) | 162,162 | 179,579 | 177,060 | 188,488 | - | 188,488 |
| Parks and Leisure - Admin (5400) | 177,614 | 200,891 | 202,906 | 209,368 | - | 209,368 |
| Parks and Leisure - Maintenance (5410) | 581,494 | 826,876 | 771,882 | 837,557 | 1,800 | 839,357 |
| Parks and Leisure - Athletics (5420) | 262,935 | 401,273 | 377,744 | 390,506 | - | 390,506 |
| Parks and Leisure - Aquatics (5430) | 129,462 | 161,688 | 173,753 | 181,052 | - | 181,052 |
| Parks and Leisure - Special Events (5440) | 21,347 | 20,400 | 7,410 | 4,050 | - | 4,050 |
| Parks and Leisure - Cemetery (5450) | 675 | - | 16,458 | 16,423 | - | 16,423 |
| Parks and Leisure - Senior Center (5460) | 109,690 | 41,788 | 142,213 | 56,174 | - | 56,174 |
| Library (7100) | 408,072 | 431,122 | 495,861 | 440,329 | - | 440,329 |
| Janitorial Services (7400) | - | - | - | 84,774 | - | 84,774 |
| Non-Departmental (7500) | 375,301 | 491,171 | 647,613 | 420,807 | - | 420,807 |
| OPERATING EXPENDITURES | \$ 14,594,459 | \$ 18,444,800 | \$ 18,715,194 | \$ 18,982,378 | \$ 48,225 | \$ 19,030,603 |
| OTHER EXPENDITURES: | | | | | | |
| Capital Outlay & Improvements | \$ 36,355 | \$ - | \$ 138,354 | - | \$ - | \$ - |
| Economic Development Incentives | 466,340 | 472,276 | 519,963 | 548,046 | - | 548,046 |
| TOTAL OTHER EXPENDITURES | \$ 502,695 | \$ 472,276 | \$ 658,317 | \$ 548,046 | \$ - | \$ 548,046 |
| TOTAL EXPENDITURES | \$ 15,097,154 | \$ 18,917,076 | \$ 19,373,511 | \$ 19,530,424 | \$ 48,225 | \$ 19,578,649 |
| ENDING FUND BALANCE: | | | | | | |
| Unreserved, Undesignated | \$ 9,815,260 | \$ 8,661,078 | \$ 8,538,998 | \$ 7,521,052 | \$ (48,225) | \$ 7,472,827 |
| Unreserved, Designated | 500,000 | 500,000 | 500,000 | 500,000 | - | 500,000 |
| TOTAL ENDING FUND BALANCE | \$ 10,315,260 | \$ 9,161,078 | \$ 9,038,998 | \$ 8,021,052 | \$ (48,225) | \$ 7,972,827 |
| IDEAL FUND BALANCE | \$ 3,648,615 | \$ 4,611,200 | \$ 4,678,799 | \$ 4,745,595 | \$ 12,056 | \$ 4,757,651 |
| OVER (UNDER) IDEAL FUND BALANCE | \$ 6,166,645 | \$ 4,049,878 | \$ 3,860,199 | \$ 2,775,457 | \$ (60,281) | 2,715,176 |

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

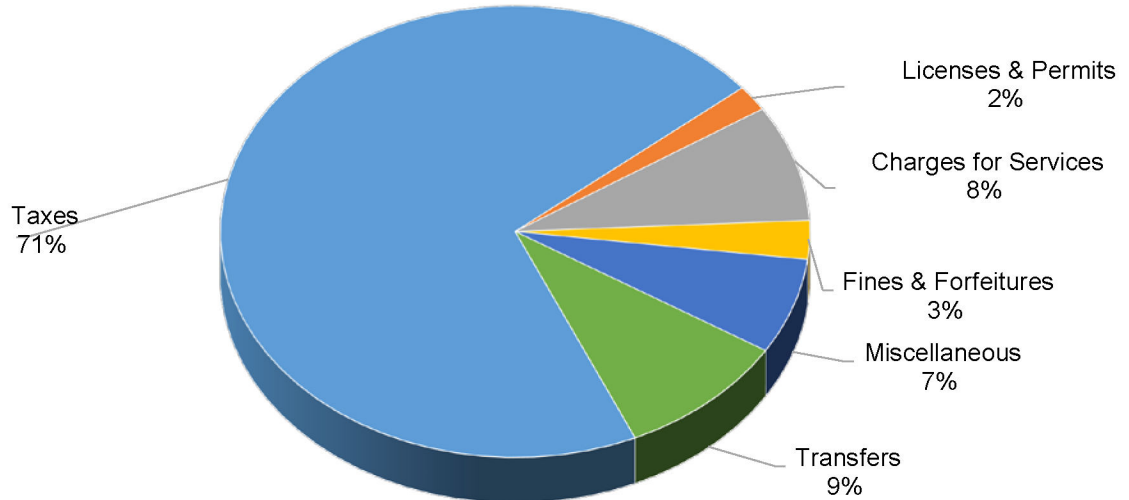
City of Copperas Cove, Texas
FY 2022 Proposed Budget
General Fund
Budgeted Revenues by Source Comparison

Fiscal Year 2020-2021 Projected Revenue



Total Projected Revenues
\$18,097,249

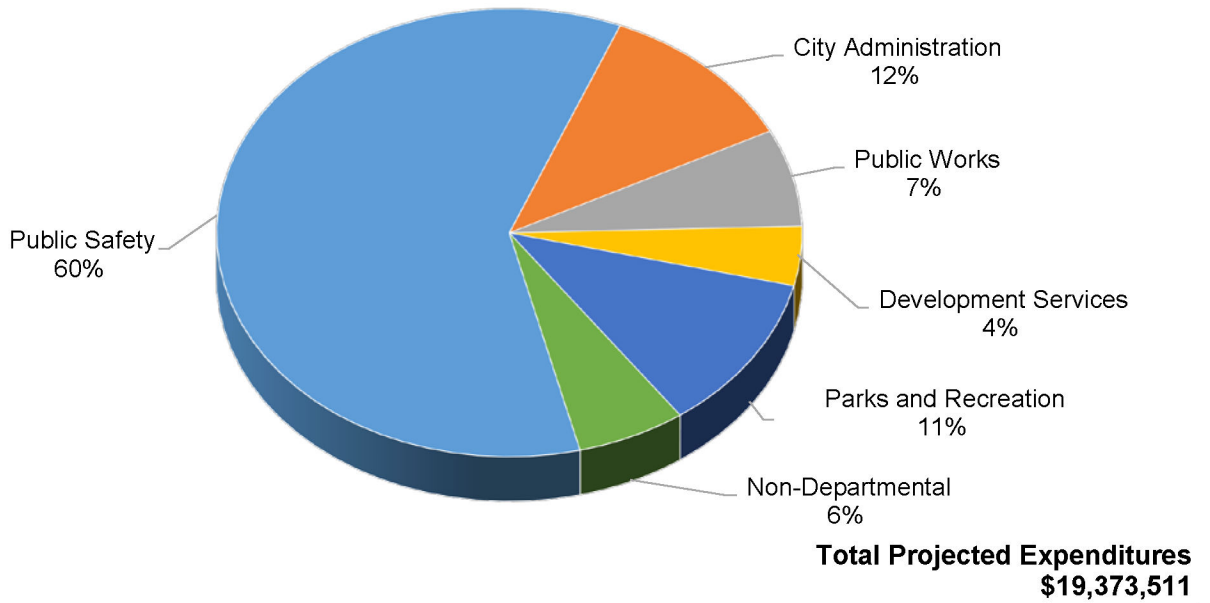
Fiscal Year 2021-2022 Proposed Revenue



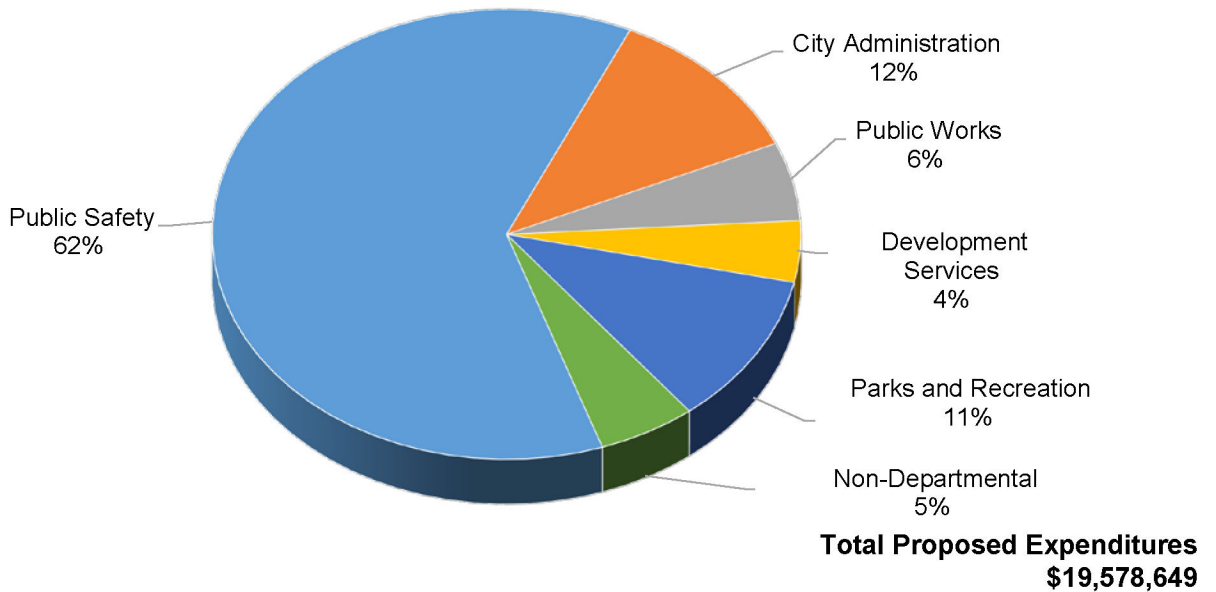
Total Proposed Revenues
\$18,512,478

**City of Copperas Cove, Texas
FY 2022 Proposed Budget
General Fund
Budgeted Expenditures by Function Comparison**

Fiscal Year 2020-2021 Projected Expenditures

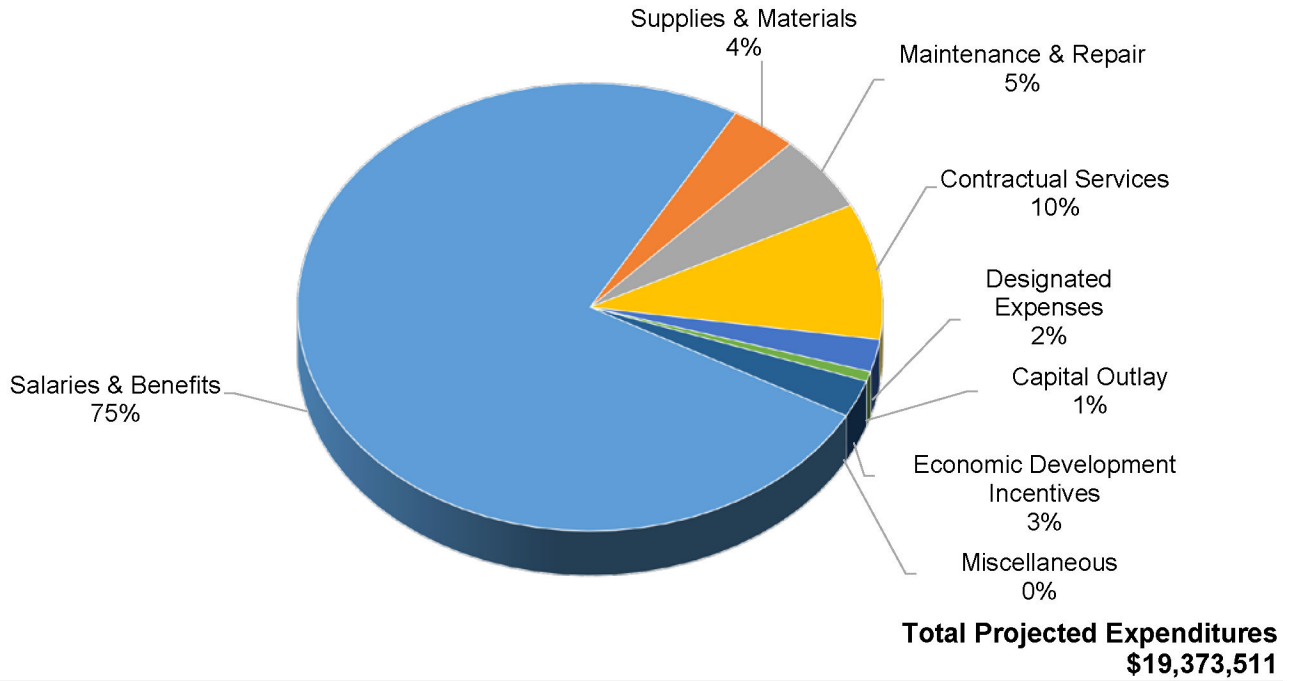


Fiscal Year 2021-2022 Proposed Expenditures

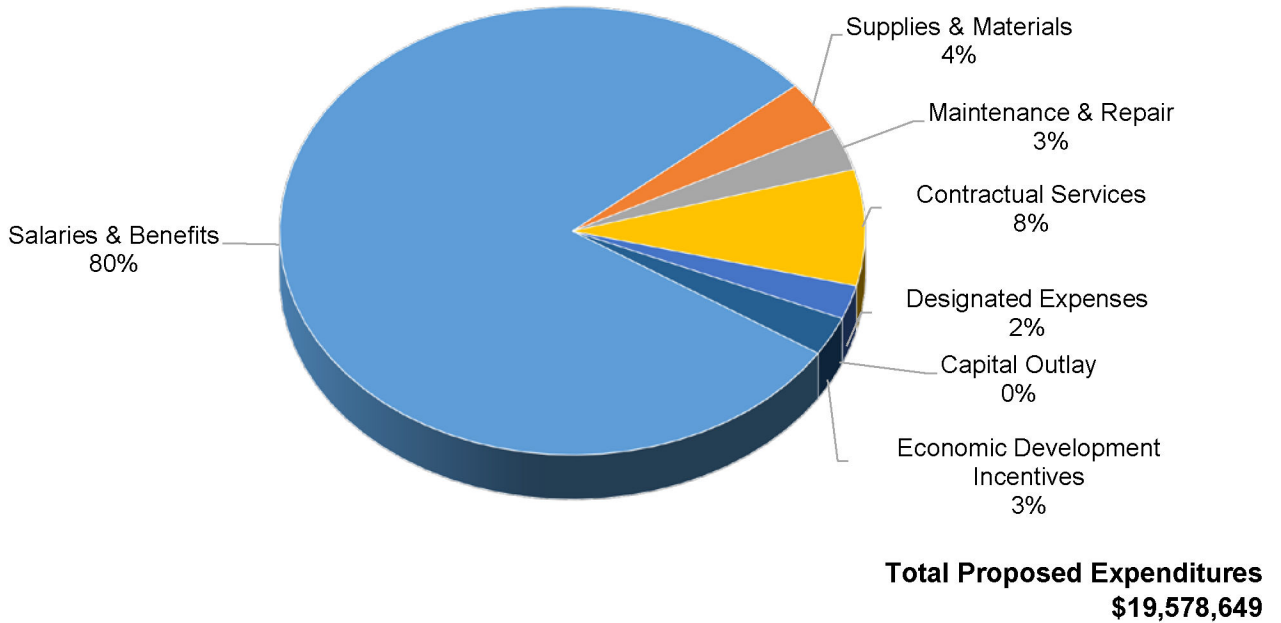


**City of Copperas Cove, Texas
 FY 2022 Proposed Budget
 General Fund
 Budgeted Expenditures by Object Comparison**

Fiscal Year 2020-2021 Projected Expenditures



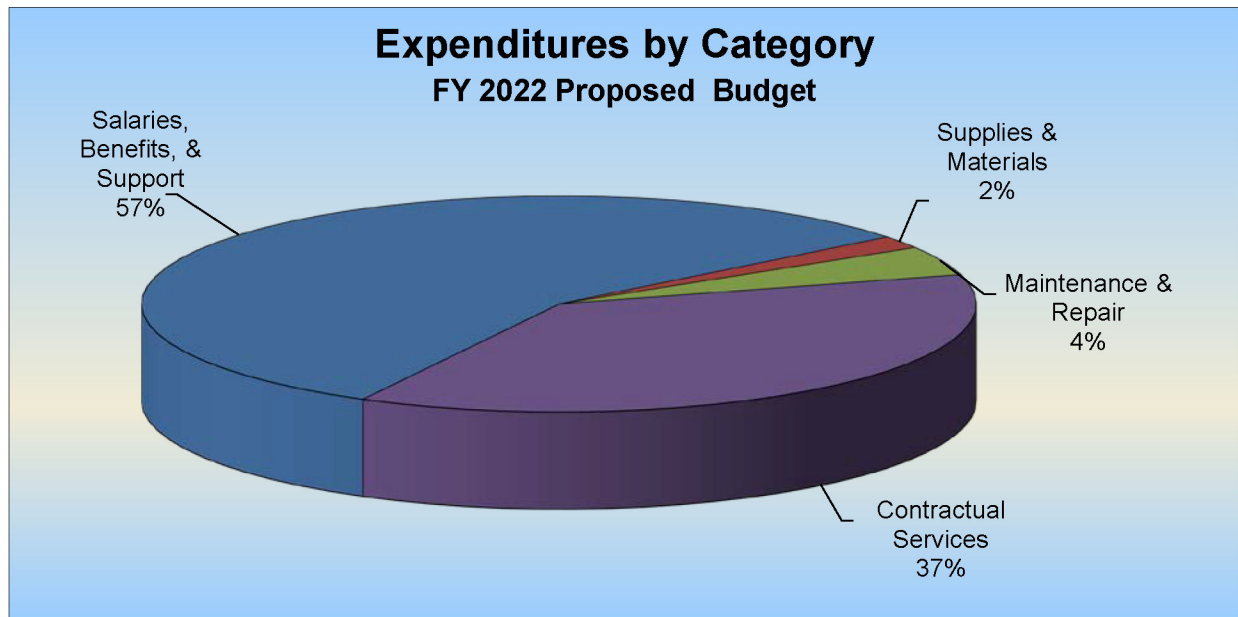
Fiscal Year 2021-2022 Proposed Expenditures



EXPENDITURE SUMMARY

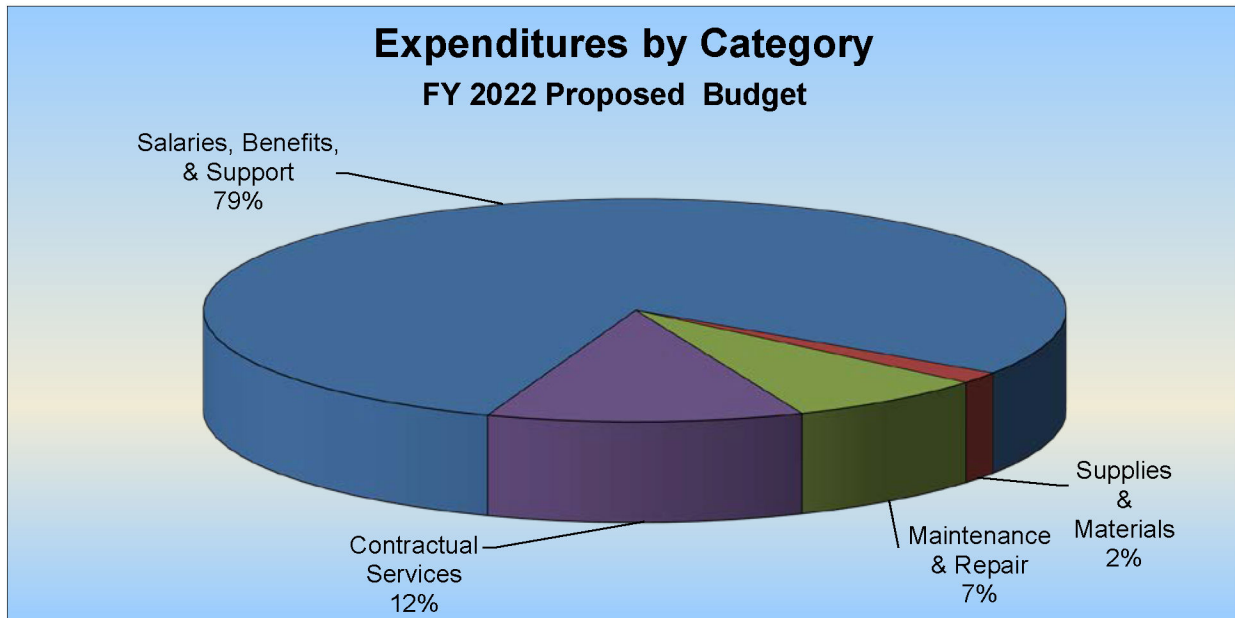
MUNICIPAL COURT

| CATEGORY | <i>Fund 01 Dept# 4100</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 239,127 | \$ 255,241 | \$ 254,811 | \$ 262,008 |
| Supplies & Materials | 5,243 | 9,551 | 10,166 | 8,779 |
| Maintenance & Repair | 18,224 | 19,575 | 21,195 | 20,391 |
| Contractual Services | 121,110 | 156,495 | 158,934 | 172,096 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 383,704 | \$ 440,862 | \$ 445,106 | \$ 463,274 |



EXPENDITURE SUMMARY
POLICE - ADMINISTRATION

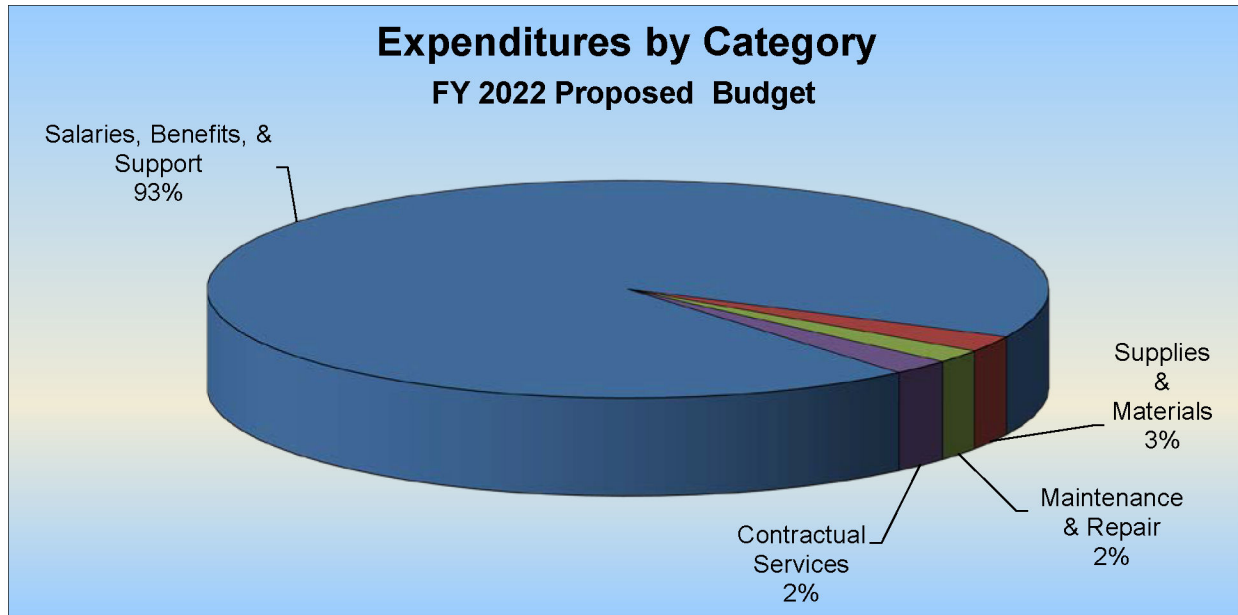
| CATEGORY | <i>Fund 01 Dept# 4200</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 553,592 | \$ 703,618 | \$ 652,538 | \$ 721,759 |
| Supplies & Materials | 19,033 | 14,825 | 14,825 | 15,214 |
| Maintenance & Repair | 50,103 | 68,405 | 68,110 | 68,805 |
| Contractual Services | 77,646 | 109,790 | 95,546 | 108,046 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | 36,355 | - | 295 | - |
| Total | \$ 736,729 | \$ 896,638 | \$ 831,314 | \$ 913,824 |



EXPENDITURE SUMMARY

POLICE SERVICES

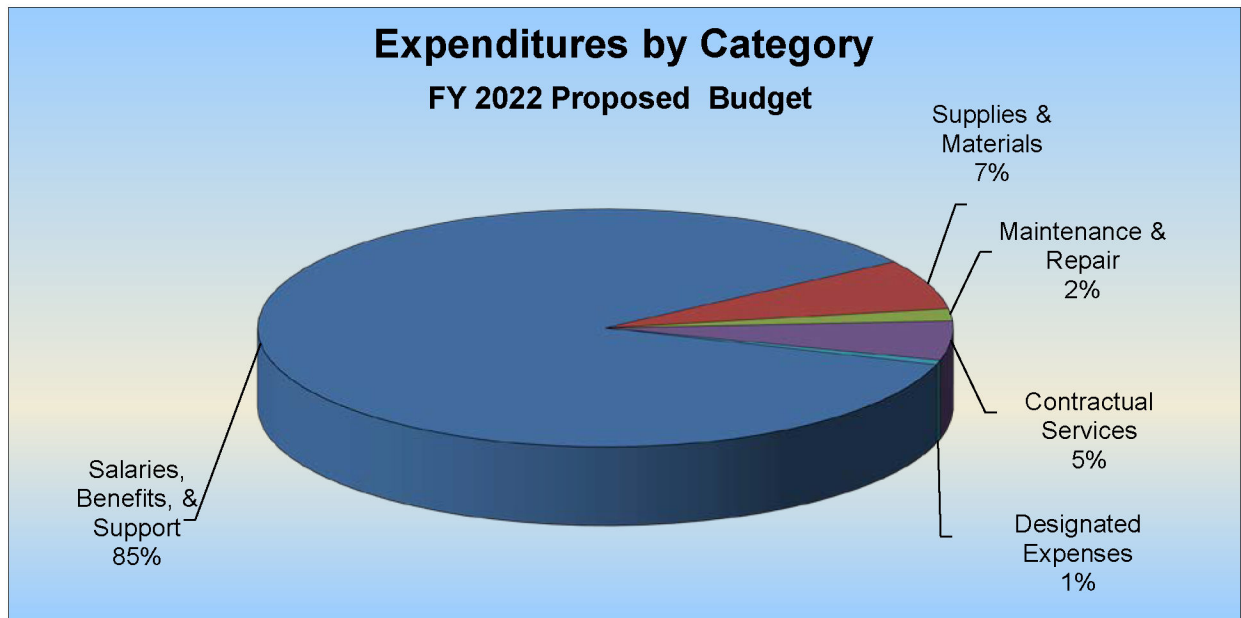
| CATEGORY | <i>Fund 01 Dept# 4210</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 4,340,180 | \$ 4,755,938 | \$ 4,744,250 | \$ 5,028,689 |
| Supplies & Materials | 100,174 | 140,434 | 140,141 | 128,179 |
| Maintenance & Repair | 83,524 | 105,195 | 106,665 | 105,800 |
| Contractual Services | 108,595 | 127,150 | 116,950 | 124,365 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | 30,485 | - |
| Total | \$ 4,632,473 | \$ 5,128,717 | \$ 5,138,491 | \$ 5,387,033 |



EXPENDITURE SUMMARY

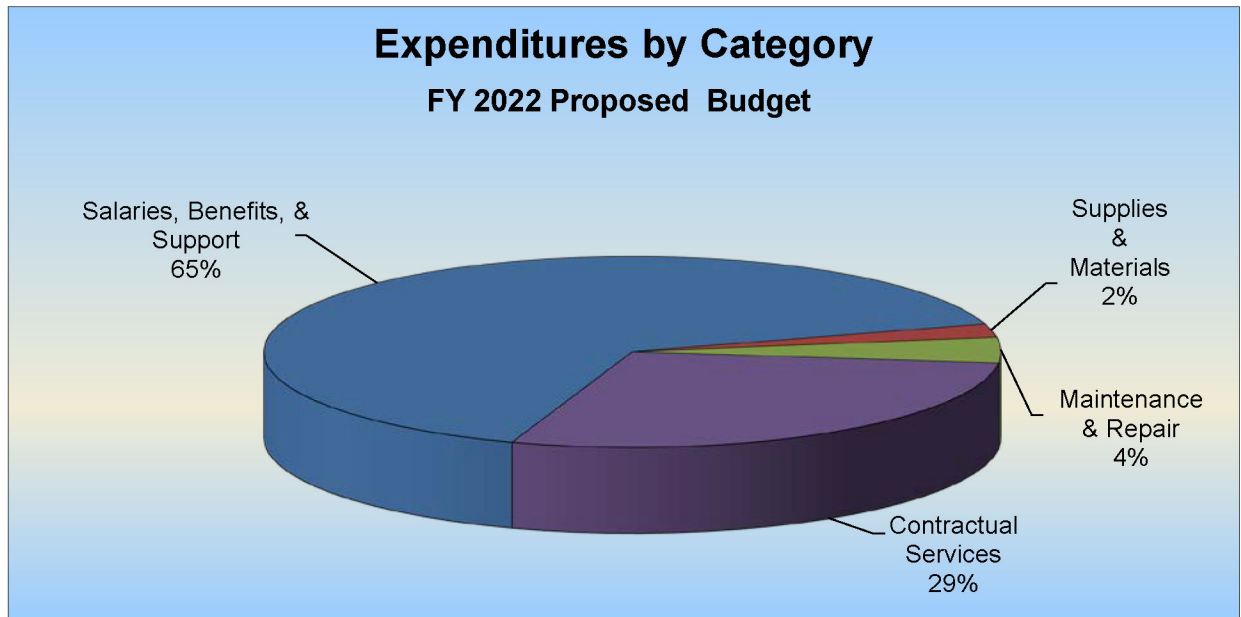
ANIMAL CONTROL

| CATEGORY | Fund 01 | | Dept# 4300 | |
|-------------------------------|-------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 260,216 | \$ 282,949 | \$ 269,909 | \$ 277,853 |
| Supplies & Materials | 18,238 | 22,465 | 22,991 | 22,098 |
| Maintenance & Repair | 3,191 | 5,425 | 47,157 | 5,425 |
| Contractual Services | 11,618 | 15,179 | 19,247 | 17,229 |
| Designated Expenses | 108 | 2,000 | 2,000 | 2,000 |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 293,371 | \$ 328,018 | \$ 361,304 | \$ 324,605 |



EXPENDITURE SUMMARY
FIRE/EMS - ADMINISTRATION

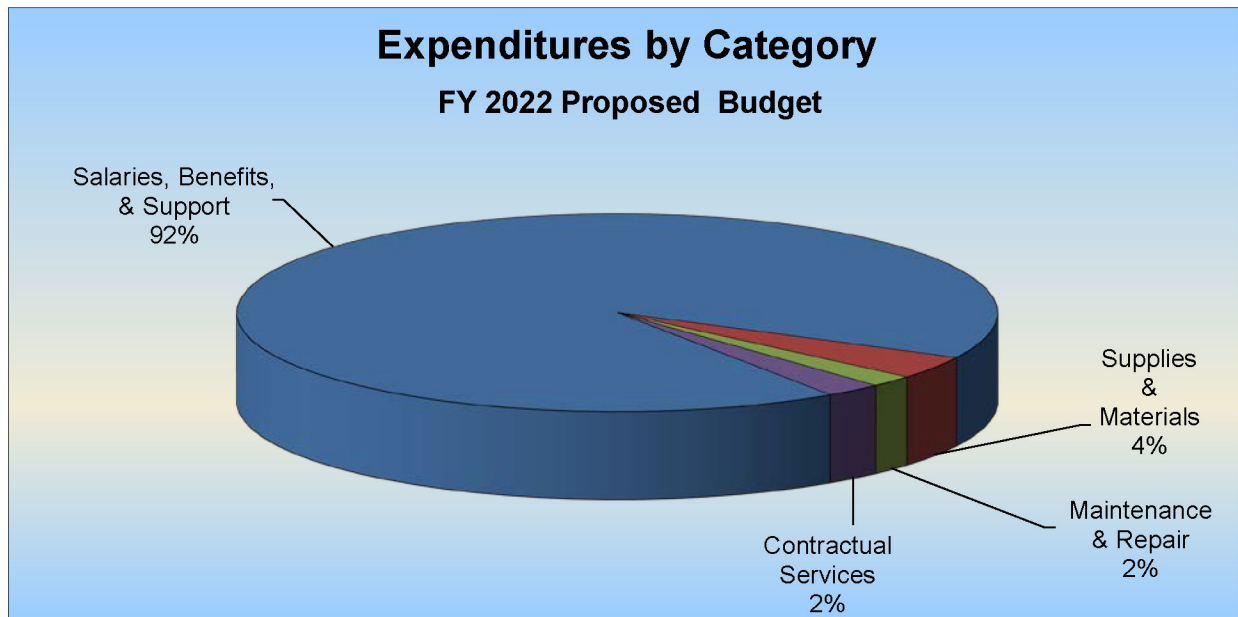
| CATEGORY | <i>Fund 01 Dept# 4400</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 117,846 | \$ 166,784 | \$ 157,625 | \$ 180,802 |
| Supplies & Materials | 7,424 | 6,295 | 6,191 | 6,295 |
| Maintenance & Repair | 3,633 | 12,045 | 12,045 | 12,045 |
| Contractual Services | 66,368 | 76,089 | 79,380 | 78,889 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 195,271 | \$ 261,213 | \$ 255,241 | \$ 278,031 |



EXPENDITURE SUMMARY

FIRE/EMS - OPERATIONS

| CATEGORY | <i>Fund 01 Dept# 4417</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 2,274,684 | \$ 4,029,574 | \$ 3,974,141 | \$ 4,252,887 |
| Supplies & Materials | 139,921 | 164,227 | 158,725 | 173,000 |
| Maintenance & Repair | 83,258 | 98,317 | 104,638 | 87,615 |
| Contractual Services | 104,532 | 111,577 | 109,587 | 111,458 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | 100,000 | - |
| Total | \$ 2,602,395 | \$ 4,403,695 | \$ 4,447,091 | \$ 4,624,960 |

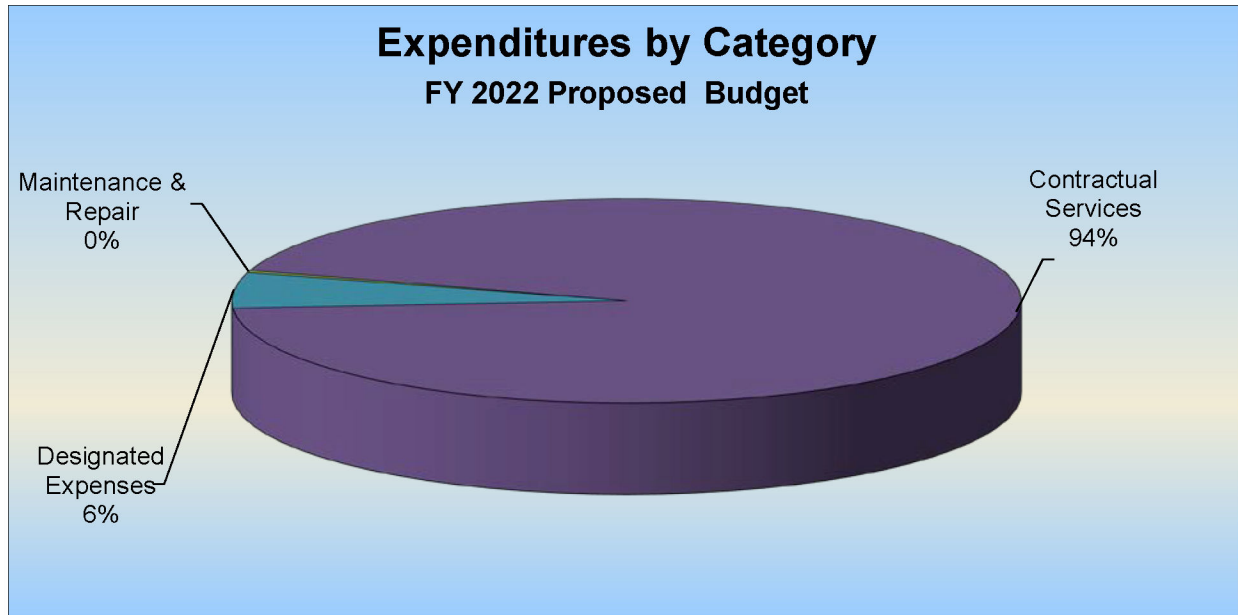


EXPENDITURE SUMMARY

FIRE/EMS - TRAINING

Fund **01**
Dept# **4418**

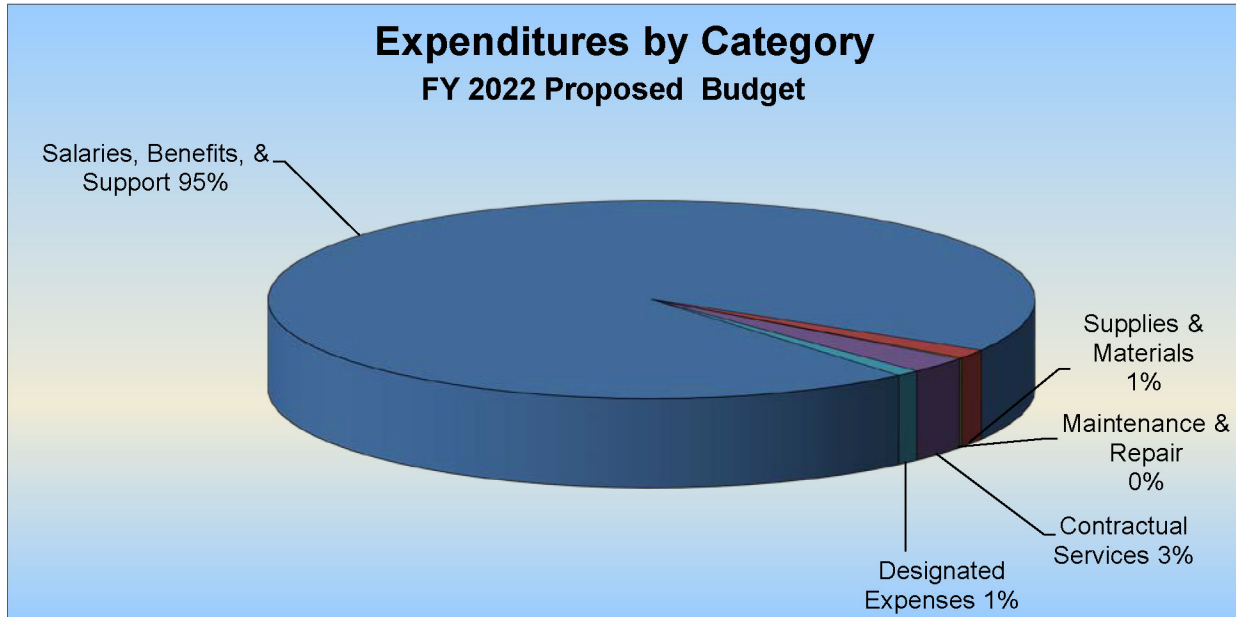
| CATEGORY | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
|-------------------------------|-------------------|------------------------------|-----------------------------------|-------------------------------|
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ - |
| Supplies & Materials | - | - | - | - |
| Maintenance & Repair | 177 | 193 | 193 | 193 |
| Contractual Services | 25,007 | 41,343 | 40,739 | 50,096 |
| Designated Expenses | - | 2,975 | - | 2,975 |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 25,184 | \$ 44,511 | \$ 40,932 | \$ 53,264 |



EXPENDITURE SUMMARY

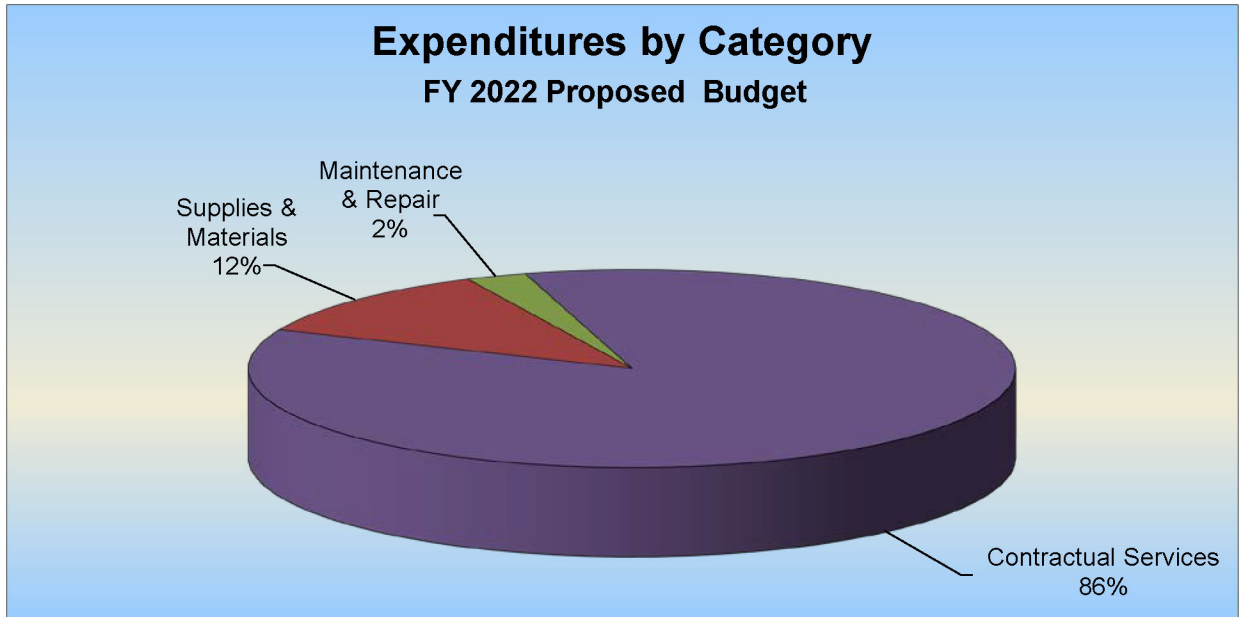
FIRE/EMS - PREVENTION

| CATEGORY | <i>Fund 01 Dept# 4419</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 77,336 | \$ 111,988 | \$ 108,896 | \$ 115,142 |
| Supplies & Materials | 2,852 | 2,930 | 2,300 | 1,800 |
| Maintenance & Repair | 177 | 193 | 193 | 193 |
| Contractual Services | 1,673 | 2,731 | 3,219 | 3,221 |
| Designated Expenses | 586 | 1,250 | 1,250 | 1,250 |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 82,624 | \$ 119,092 | \$ 115,858 | \$ 121,606 |



EXPENDITURE SUMMARY
EMERGENCY MANAGEMENT

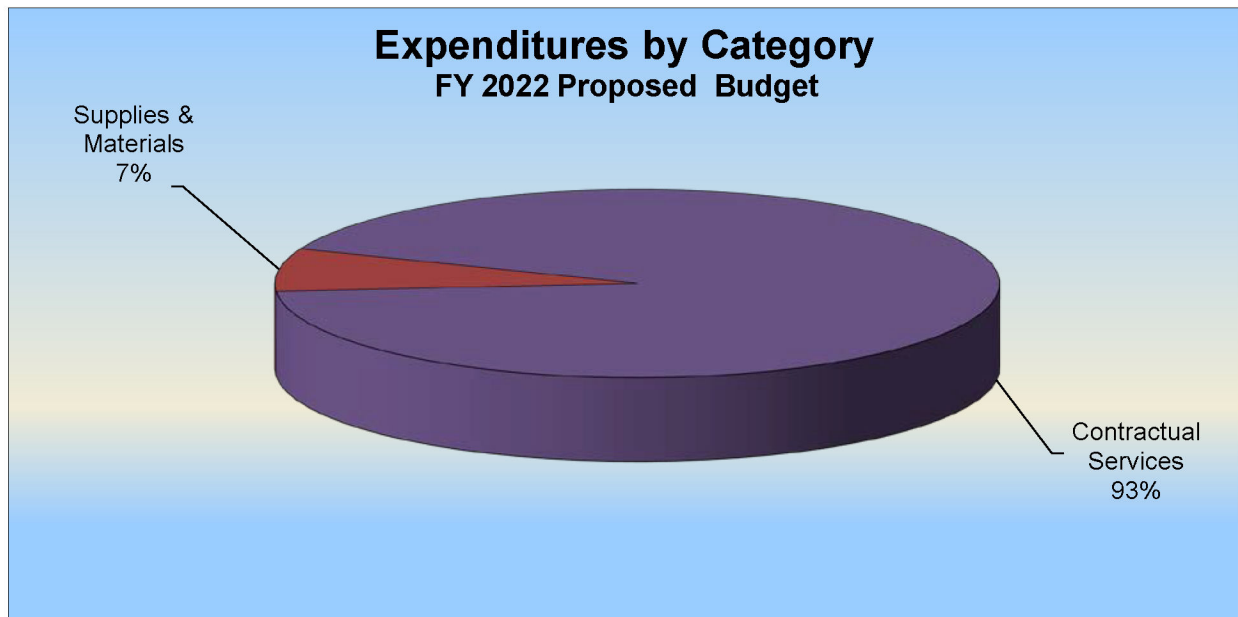
| CATEGORY | <i>Fund 01 Dept# 4420</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ - |
| Supplies & Materials | 635 | 714 | 2,114 | 714 |
| Maintenance & Repair | 89 | 157 | 157 | 157 |
| Contractual Services | 948 | 5,344 | 1,546 | 5,304 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 1,672 | \$ 6,215 | \$ 3,817 | \$ 6,175 |



EXPENDITURE SUMMARY

CITY COUNCIL

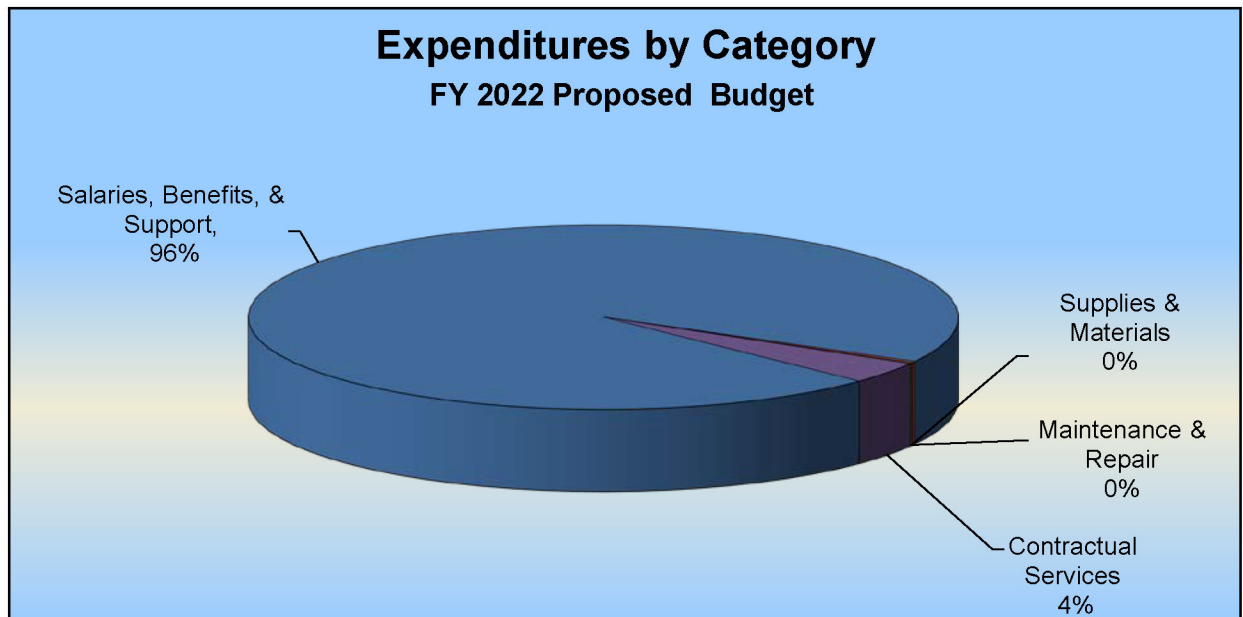
| CATEGORY | | | <i>Fund</i> <i>Dept#</i> | <i>01</i> <i>2100</i> |
|-------------------------------|-------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ - |
| Supplies & Materials | 1,477 | 3,548 | 3,728 | 3,158 |
| Maintenance & Repair | - | - | - | - |
| Contractual Services | 23,834 | 39,803 | 39,923 | 39,803 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 25,311 | \$ 43,351 | \$ 43,651 | \$ 42,961 |



EXPENDITURE SUMMARY

CITY MANAGER

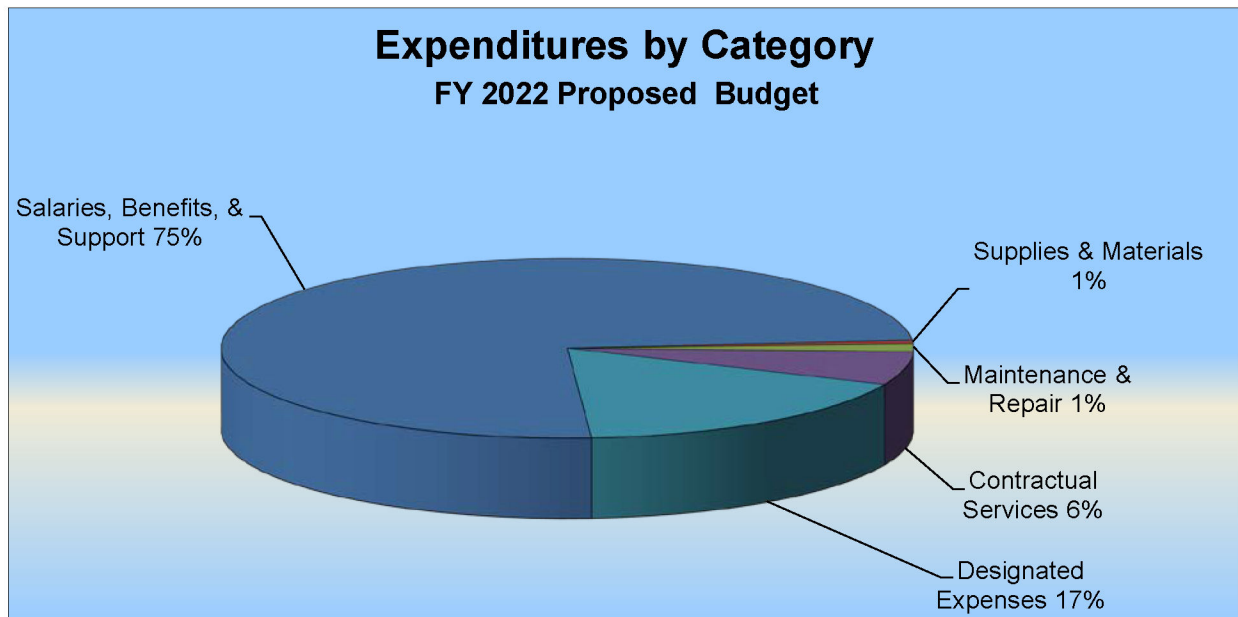
| CATEGORY | <i>Fund 01 Dept# 2200</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 233,774 | \$ 245,998 | \$ 245,876 | \$ 249,355 |
| Supplies & Materials | 1,345 | 600 | 3,735 | 760 |
| Maintenance & Repair | 311 | 447 | 327 | 327 |
| Contractual Services | 8,856 | 13,400 | 7,861 | 9,886 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 244,286 | \$ 260,445 | \$ 257,799 | \$ 260,328 |



EXPENDITURE SUMMARY

CITY SECRETARY

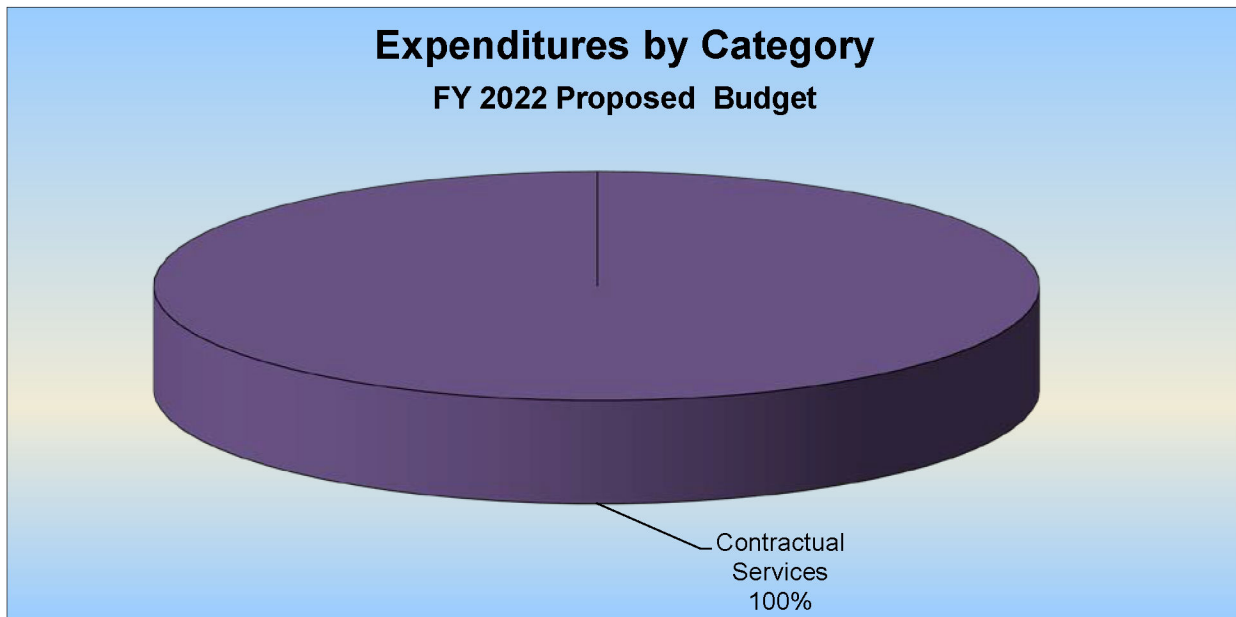
| CATEGORY | <i>Fund 01 Dept# 2300</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 100,634 | \$ 111,702 | \$ 133,668 | \$ 140,896 |
| Supplies & Materials | 1,540 | 1,110 | 1,065 | 1,110 |
| Maintenance & Repair | 297 | 327 | 327 | 2,637 |
| Contractual Services | 10,378 | 6,142 | 6,102 | 11,339 |
| Designated Expenses | 17,405 | 28,650 | 30,670 | 32,550 |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 130,254 | \$ 147,931 | \$ 171,832 | \$ 188,532 |



EXPENDITURE SUMMARY

CITY ATTORNEY

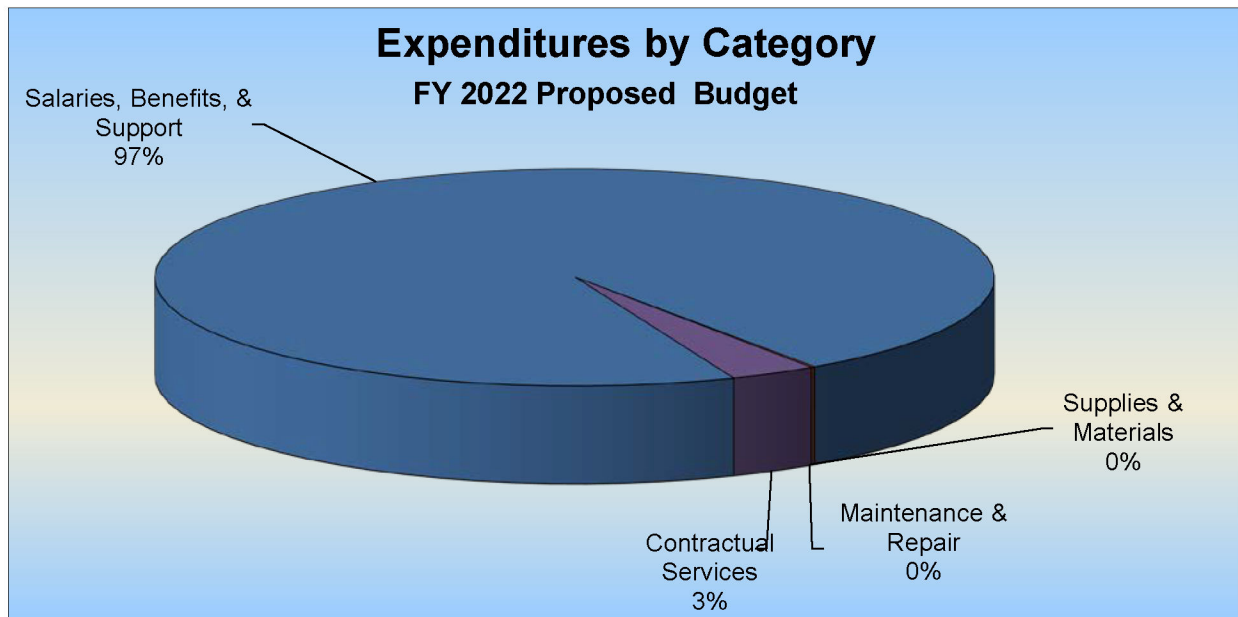
| CATEGORY | <i>Fund</i> | | <i>01</i> | |
|-------------------------------|-------------------|------------------------------|-----------------------------------|-------------------------------|
| | <i>Dept#</i> | | <i>2400</i> | |
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ - |
| Supplies & Materials | - | - | - | - |
| Maintenance & Repair | - | - | - | - |
| Contractual Services | 92,667 | 131,115 | 81,190 | 95,615 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 92,667 | \$ 131,115 | \$ 81,190 | \$ 95,615 |



EXPENDITURE SUMMARY

PUBLIC RELATIONS

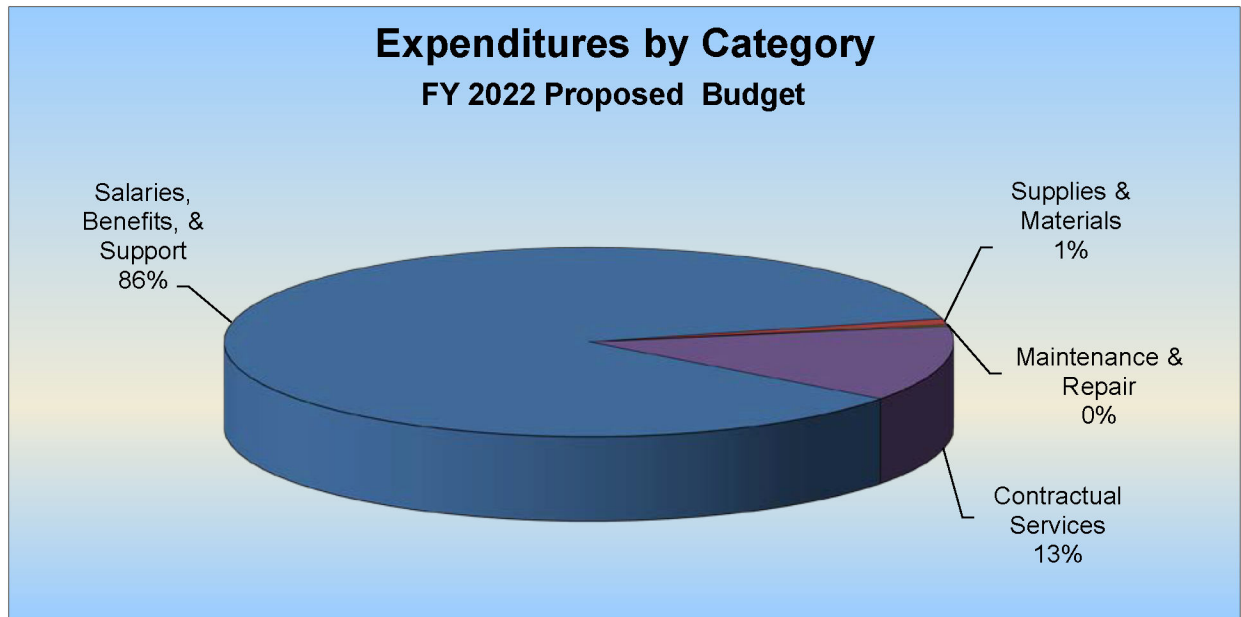
| CATEGORY | <i>Fund 01 Dept# 2500</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 78,774 | \$ 98,910 | \$ 99,731 | \$ 101,148 |
| Supplies & Materials | 448 | 150 | 496 | 150 |
| Maintenance & Repair | - | 118 | - | - |
| Contractual Services | 7,016 | 16,270 | 15,659 | 3,500 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 86,238 | \$ 115,448 | \$ 115,886 | \$ 104,798 |



EXPENDITURE SUMMARY

FINANCE

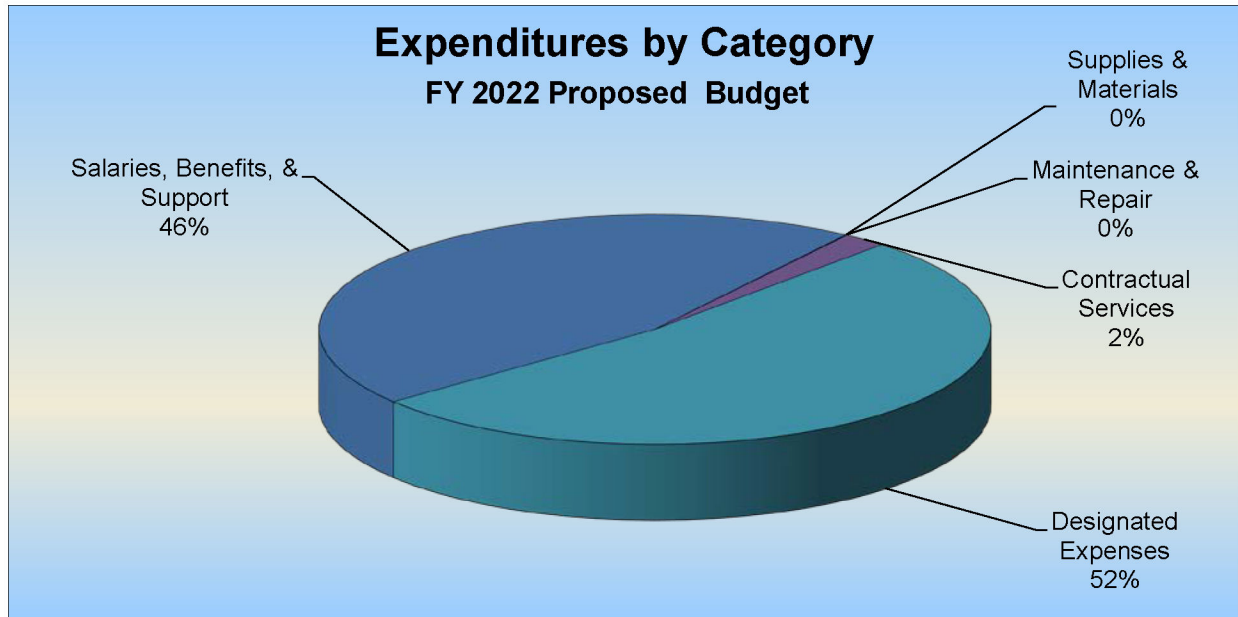
| CATEGORY | <i>Fund 01 Dept# 3100</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 329,825 | \$ 322,029 | \$ 316,326 | \$ 329,893 |
| Supplies & Materials | 8,628 | 3,631 | 5,167 | 3,856 |
| Maintenance & Repair | 2,368 | 1,140 | 896 | 900 |
| Contractual Services | 31,796 | 47,874 | 46,452 | 49,774 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 372,617 | \$ 374,674 | \$ 368,841 | \$ 384,423 |



EXPENDITURE SUMMARY

BUDGET

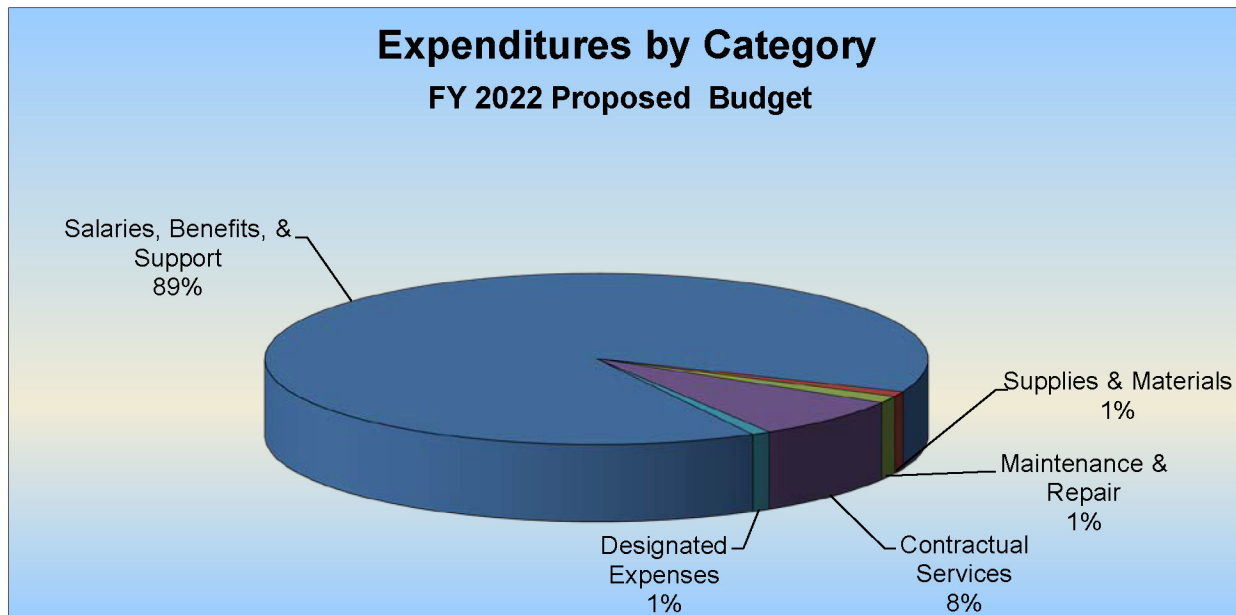
| CATEGORY | <i>Fund 01 Dept# 3200</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 164,185 | \$ 196,925 | \$ 198,483 | \$ 201,388 |
| Supplies & Materials | 1,224 | 230 | 1,413 | 230 |
| Maintenance & Repair | - | 175 | - | - |
| Contractual Services | 3,804 | 8,507 | 11,028 | 9,358 |
| Designated Expenses | 216,125 | 225,834 | 222,028 | 231,899 |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 385,338 | \$ 431,671 | \$ 432,952 | \$ 442,875 |



EXPENDITURE SUMMARY

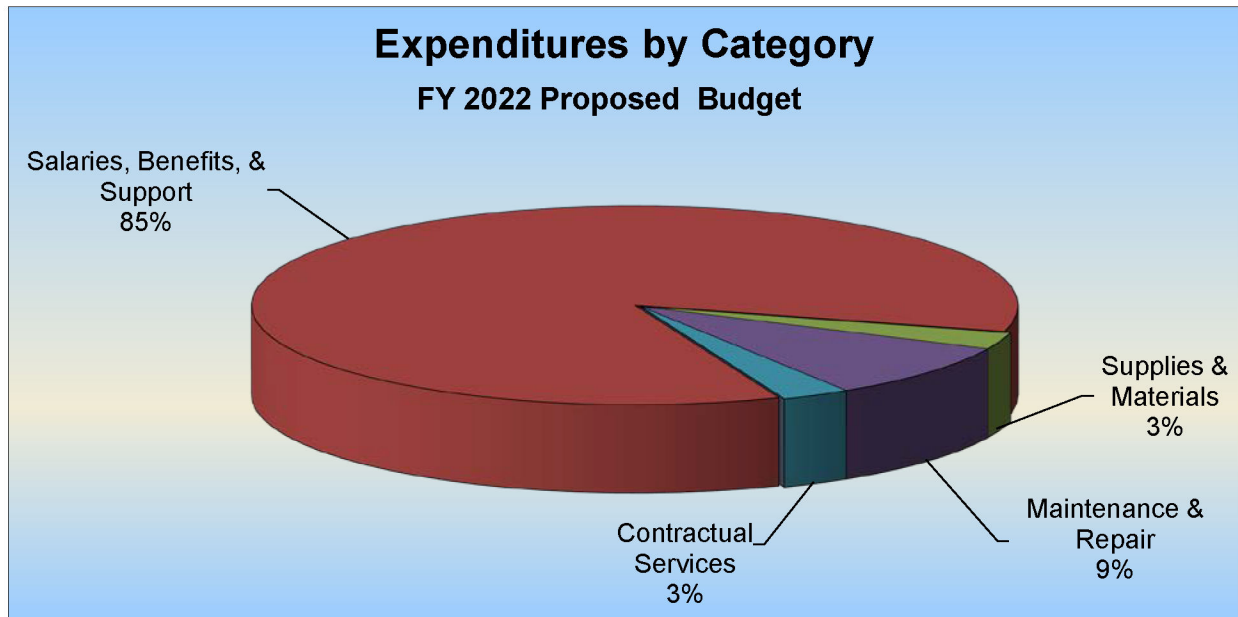
HUMAN RESOURCES

| CATEGORY | <i>Fund 01 Dept# 3400</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 281,743 | \$ 330,071 | \$ 286,107 | \$ 301,682 |
| Supplies & Materials | 2,952 | 3,074 | 2,850 | 3,174 |
| Maintenance & Repair | 3,701 | 4,454 | 4,105 | 4,454 |
| Contractual Services | 17,987 | 26,589 | 54,008 | 26,181 |
| Designated Expenses | 2,395 | 2,900 | 2,900 | 3,100 |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 308,778 | \$ 367,088 | \$ 349,970 | \$ 338,591 |



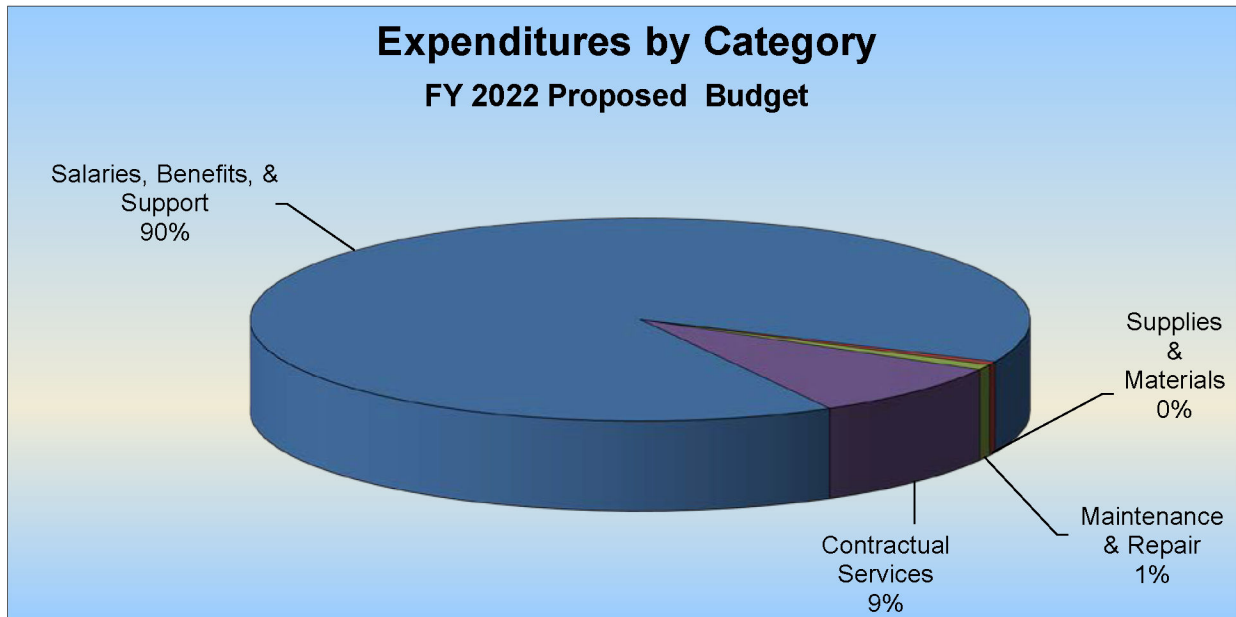
EXPENDITURE SUMMARY
INFORMATION TECHNOLOGY

| CATEGORY | <i>Fund 01 Dept# 3500</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 237,764 | \$ 333,238 | \$ 316,210 | \$ 334,732 |
| Supplies & Materials | 9,240 | 5,900 | 7,278 | 10,675 |
| Maintenance & Repair | 35,663 | 36,480 | 29,203 | 35,270 |
| Contractual Services | 9,476 | 5,029 | 9,762 | 11,323 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | 6,299 | - |
| Total | \$ 292,143 | \$ 380,647 | \$ 368,752 | \$ 392,000 |



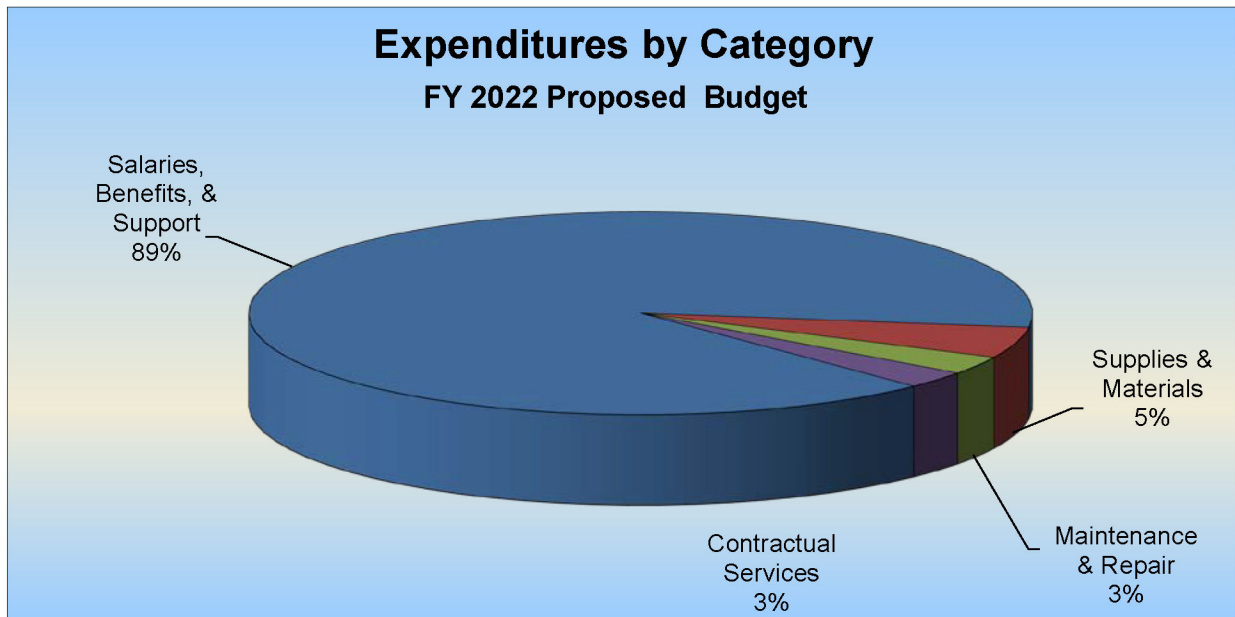
EXPENDITURE SUMMARY
PARKS & RECREATION - ADMINISTRATION

| CATEGORY | <i>Fund 01 Dept# 5400</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 163,710 | \$ 183,986 | \$ 184,251 | \$ 188,243 |
| Supplies & Materials | 2,457 | 1,110 | 1,110 | 1,110 |
| Maintenance & Repair | 1,855 | 1,473 | 1,473 | 1,823 |
| Contractual Services | 9,592 | 14,322 | 16,072 | 18,192 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 177,614 | \$ 200,891 | \$ 202,906 | \$ 209,368 |



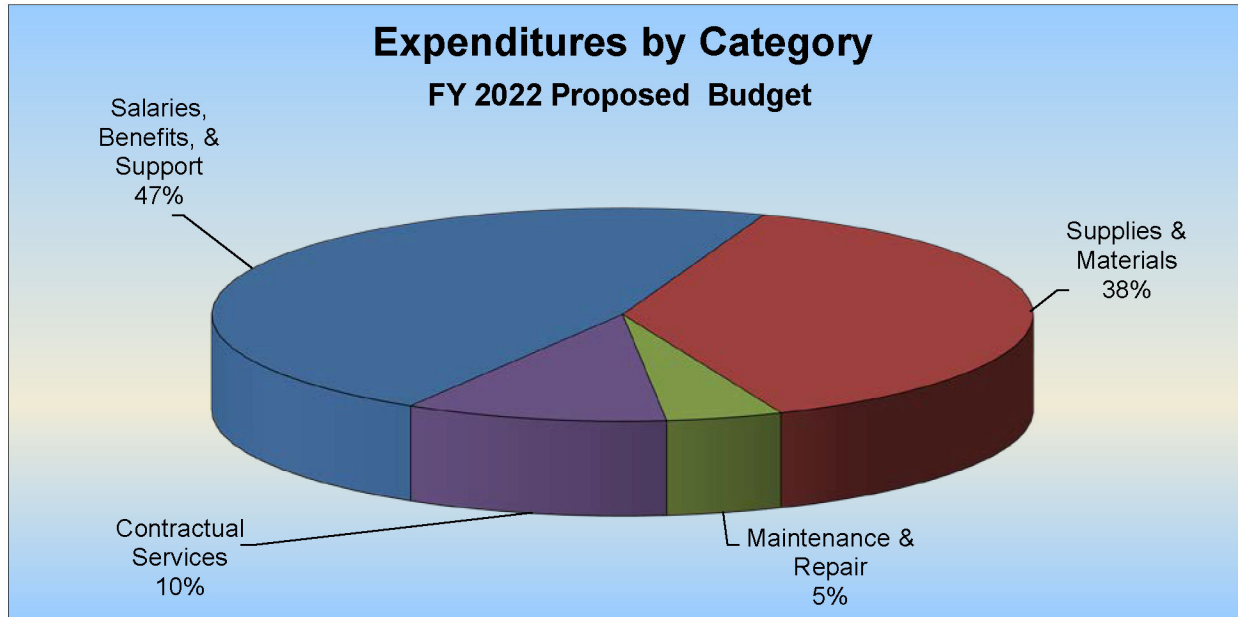
EXPENDITURE SUMMARY
PARKS & RECREATION MAINTENANCE

| CATEGORY | <i>Fund 01 Dept# 5410</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 509,927 | \$ 739,741 | \$ 686,702 | \$ 750,948 |
| Supplies & Materials | 33,774 | 36,198 | 33,450 | 41,415 |
| Maintenance & Repair | 21,994 | 28,731 | 30,558 | 24,196 |
| Contractual Services | 15,799 | 22,206 | 21,172 | 22,798 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 581,494 | \$ 826,876 | \$ 771,882 | \$ 839,357 |



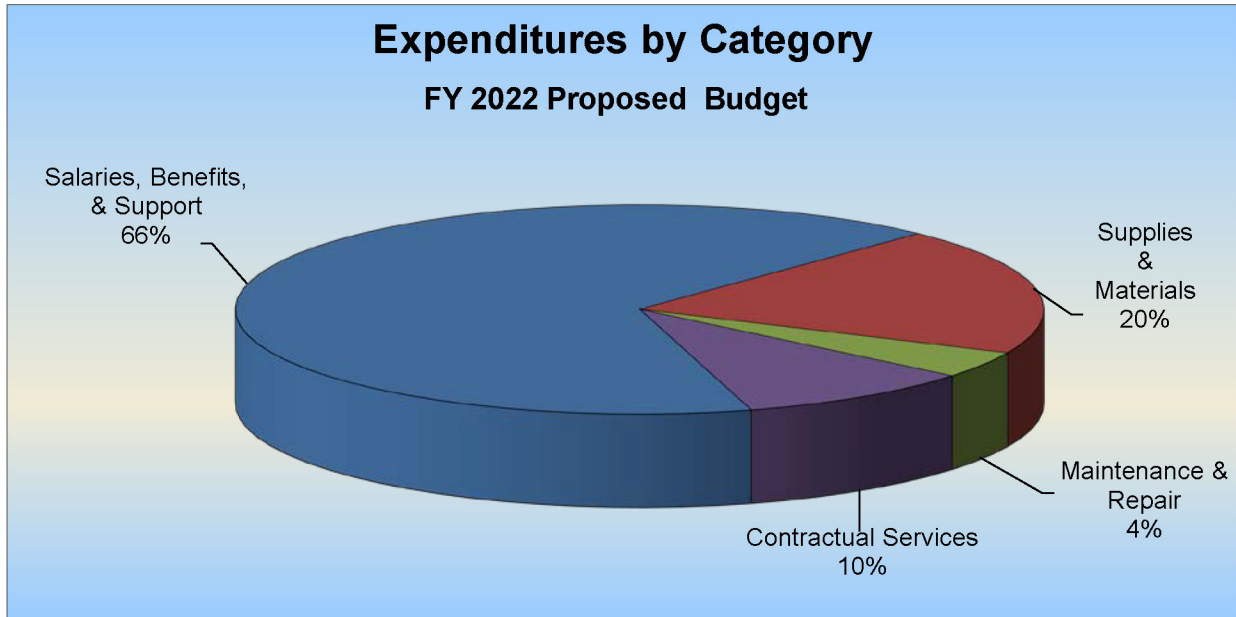
EXPENDITURE SUMMARY
PARKS & RECREATION - ATHLETICS

| CATEGORY | <i>Fund</i> <i>01</i> | | <i>Dept#</i> <i>5420</i> | |
|-------------------------------|-----------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 157,936 | \$ 179,992 | \$ 174,344 | \$ 183,505 |
| Supplies & Materials | 61,768 | 163,140 | 143,259 | 148,785 |
| Maintenance & Repair | 14,485 | 17,861 | 17,861 | 17,936 |
| Contractual Services | 28,746 | 40,280 | 42,280 | 40,280 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 262,935 | \$ 401,273 | \$ 377,744 | \$ 390,506 |



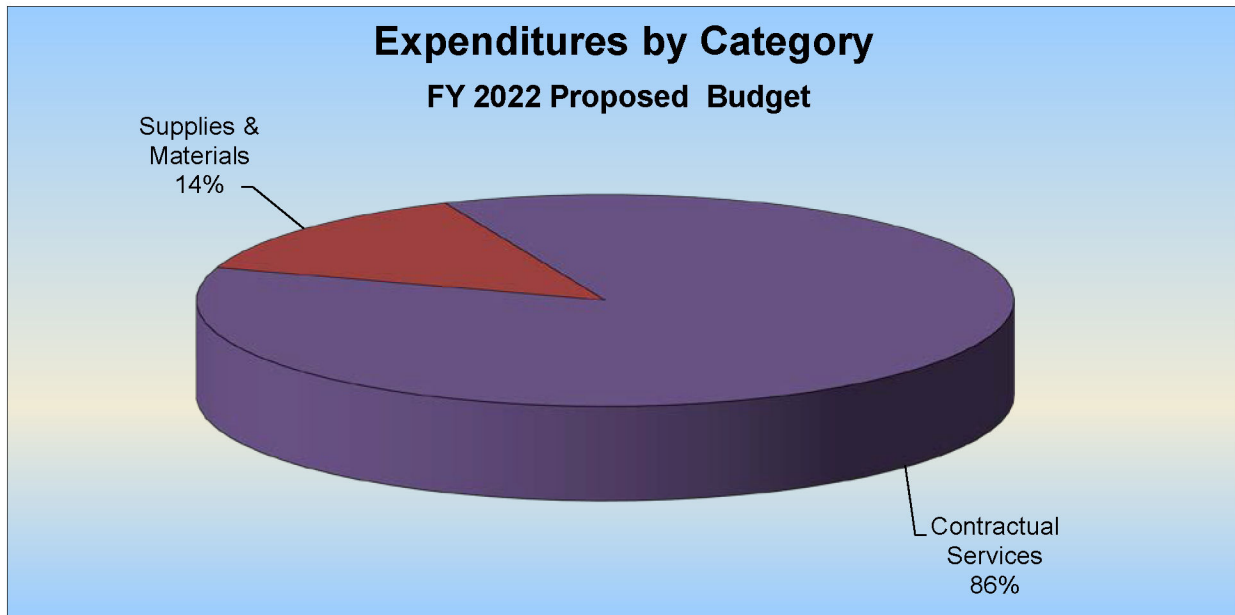
EXPENDITURE SUMMARY
PARKS & RECREATION - AQUATICS

| CATEGORY | <i>Fund 01 Dept# 5430</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 105,157 | \$ 119,082 | \$ 118,785 | \$ 120,496 |
| Supplies & Materials | 17,852 | 34,856 | 34,856 | 35,756 |
| Maintenance & Repair | 4,607 | 4,700 | 9,062 | 7,450 |
| Contractual Services | 1,846 | 3,050 | 11,050 | 17,350 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 129,462 | \$ 161,688 | \$ 173,753 | \$ 181,052 |



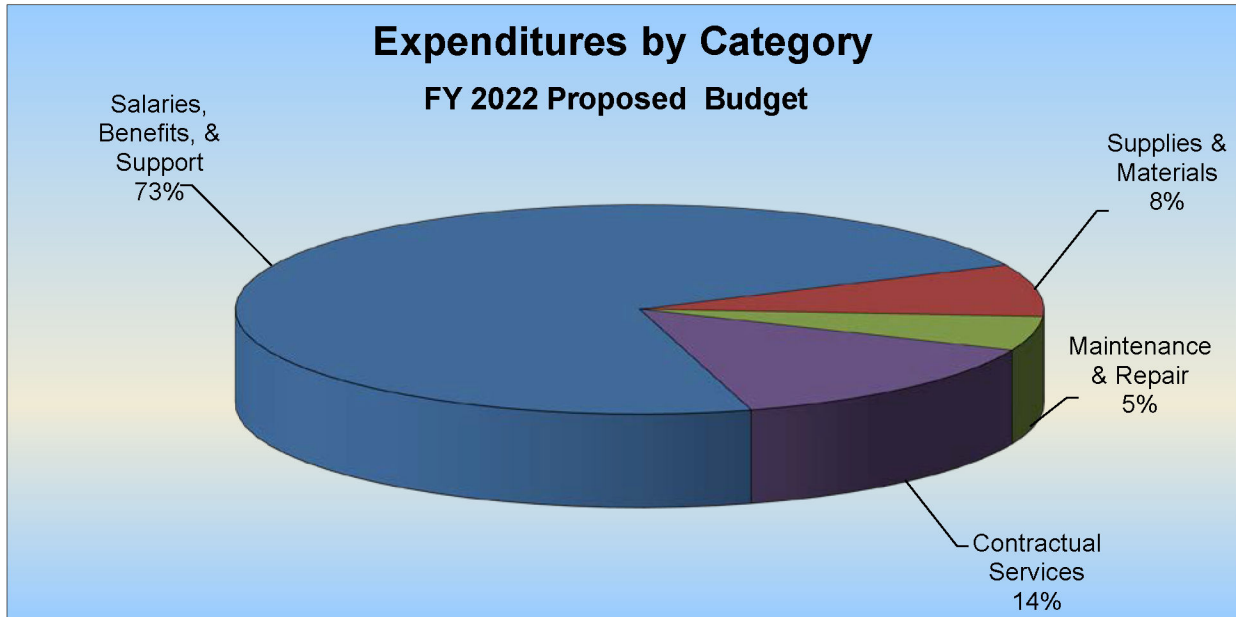
EXPENDITURE SUMMARY
PARKS & RECREATION SPECIAL EVENTS

| CATEGORY | Fund 01 Dept# 5440 | | | |
|-------------------------------|-----------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ - |
| Supplies & Materials | - | 850 | 199 | 550 |
| Maintenance & Repair | - | - | - | - |
| Contractual Services | 21,347 | 19,550 | 7,211 | 3,500 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 21,347 | \$ 20,400 | \$ 7,410 | \$ 4,050 |



EXPENDITURE SUMMARY
PARKS & RECREATION - SENIOR CENTER

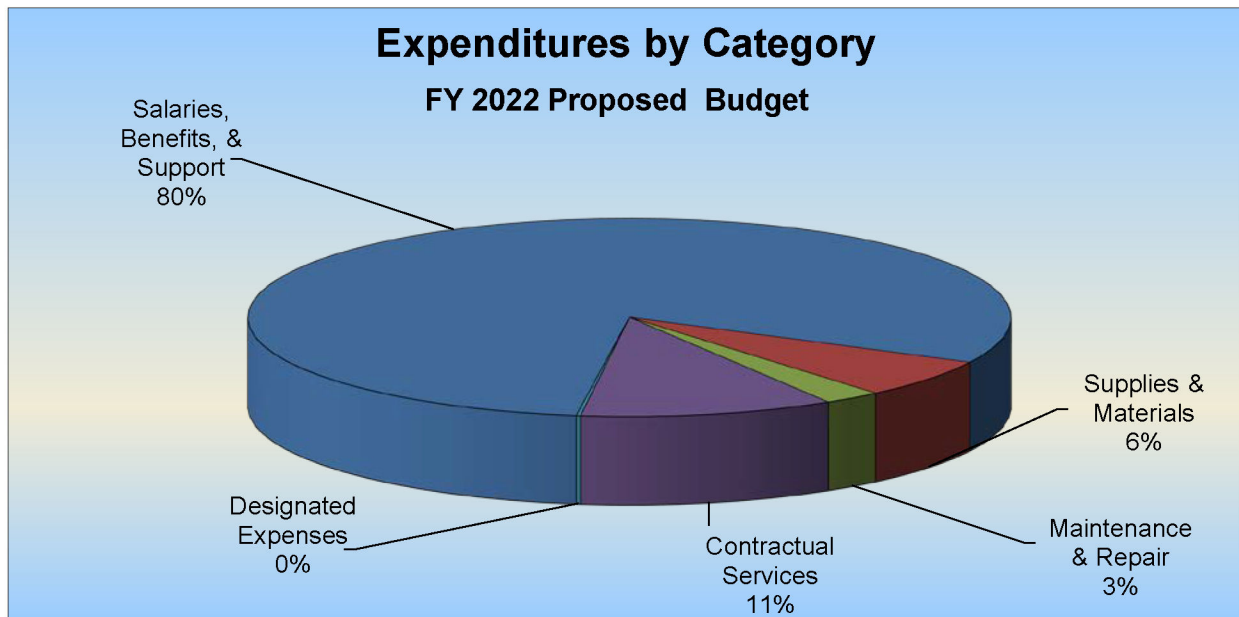
| CATEGORY | Fund 01 Dept# 5460 | | | |
|-------------------------------|-----------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 19,262 | \$ 26,790 | \$ 33,969 | \$ 40,729 |
| Supplies & Materials | 46,774 | 4,520 | 3,520 | 4,520 |
| Maintenance & Repair | 41,901 | 2,678 | 96,924 | 2,978 |
| Contractual Services | 1,753 | 7,800 | 7,800 | 7,947 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 109,690 | \$ 41,788 | \$ 142,213 | \$ 56,174 |



EXPENDITURE SUMMARY

LIBRARY

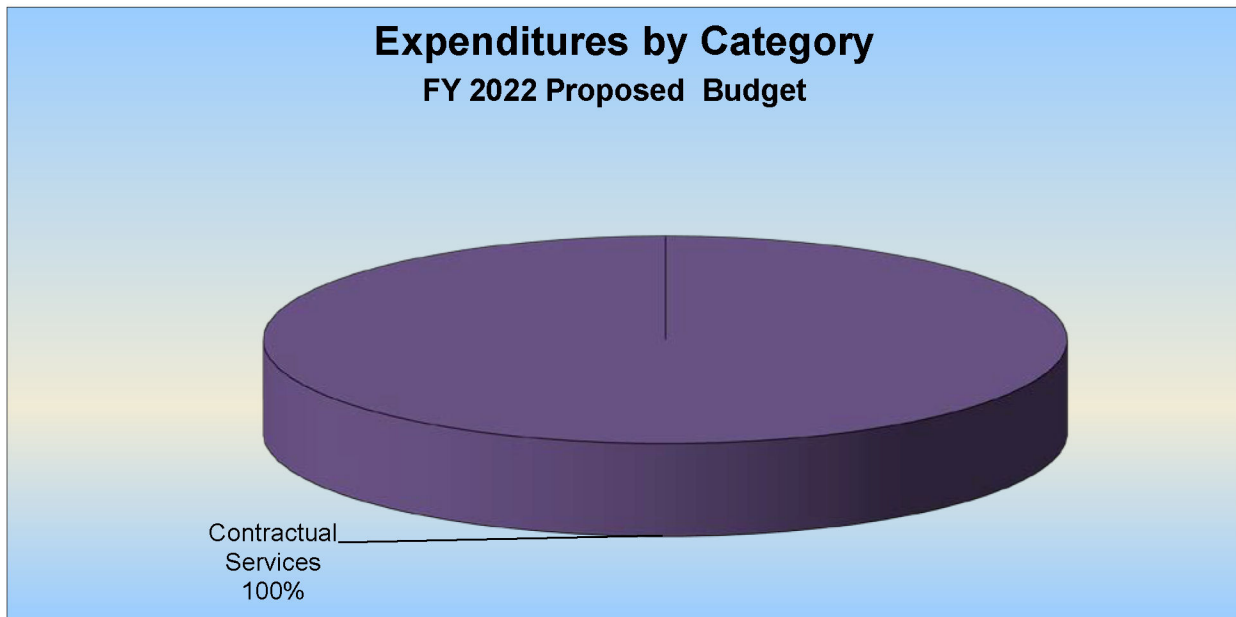
| CATEGORY | <i>Fund 01 Dept# 7100</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 316,490 | \$ 343,905 | \$ 337,799 | \$ 353,494 |
| Supplies & Materials | 37,310 | 31,530 | 37,691 | 28,040 |
| Maintenance & Repair | 10,533 | 9,880 | 72,775 | 10,683 |
| Contractual Services | 42,808 | 45,027 | 46,816 | 47,332 |
| Designated Expenses | 931 | 780 | 780 | 780 |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 408,072 | \$ 431,122 | \$ 495,861 | \$ 440,329 |



EXPENDITURE SUMMARY

ENGINEERING

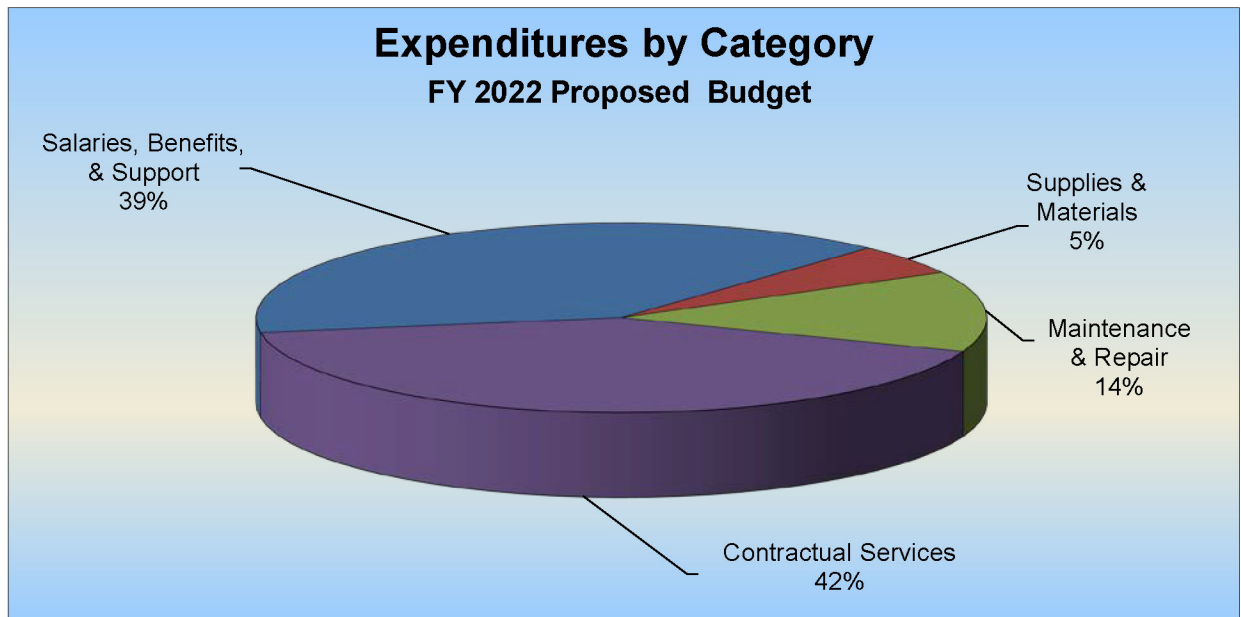
| | <i>Fund</i> | | <i>01</i> | |
|-------------------------------|-------------------|-------------------|-------------------|------------------|
| | <i>Dept#</i> | | <i>5100</i> | |
| CATEGORY | FY 2020 | FY 2021 | FY 2021 | FY 2022 |
| | Actual | Adopted | Year End | Proposed |
| | | Budget | Projection | Budget |
| Salaries, Benefits, & Support | \$ - | \$ 147,820 | \$ 149 | \$ - |
| Supplies & Materials | - | 8,500 | - | - |
| Maintenance & Repair | - | 1,100 | - | - |
| Contractual Services | 114,837 | 16,781 | 158,302 | 62,806 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 114,837 | \$ 174,201 | \$ 158,451 | \$ 62,806 |



EXPENDITURE SUMMARY

STREET

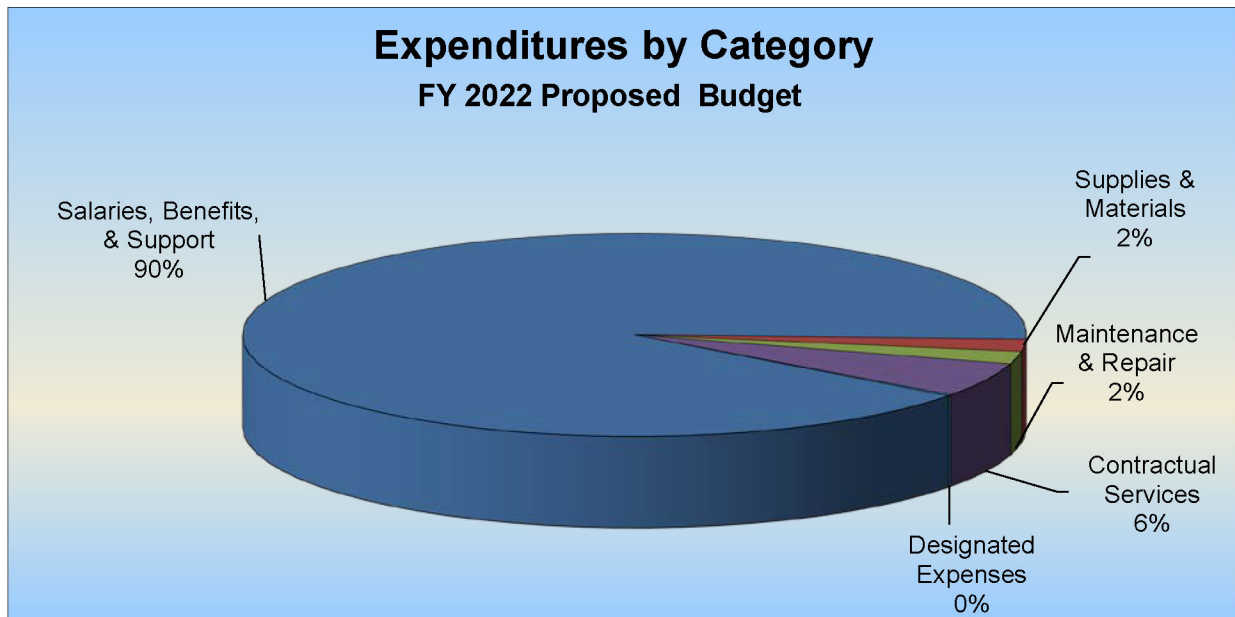
| CATEGORY | <i>Fund 01 Dept# 5300</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 197,598 | \$ 275,695 | \$ 256,028 | \$ 265,447 |
| Supplies & Materials | 20,756 | 31,250 | 33,958 | 35,367 |
| Maintenance & Repair | 81,410 | 90,854 | 151,596 | 92,854 |
| Contractual Services | 247,829 | 281,376 | 431,796 | 281,274 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 547,593 | \$ 679,175 | \$ 873,378 | \$ 674,942 |



EXPENDITURE SUMMARY

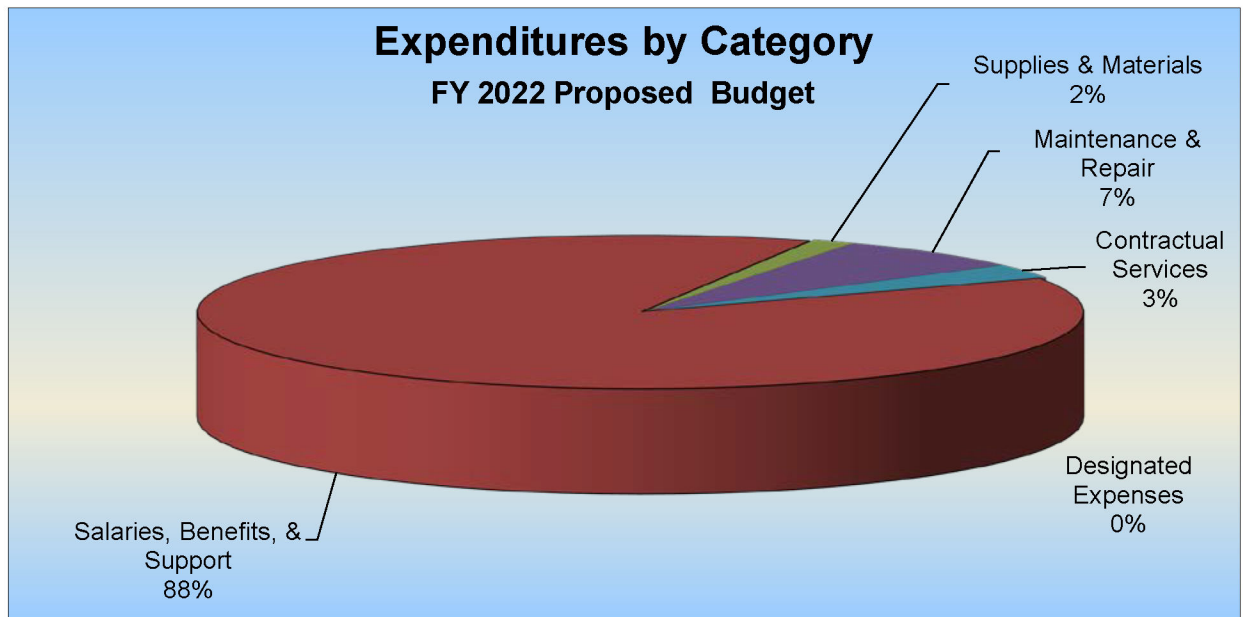
FLEET SERVICES

| CATEGORY | <i>Fund 01 Dept# 5500</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 272,965 | \$ 296,524 | \$ 296,349 | \$ 330,306 |
| Supplies & Materials | 4,915 | 7,245 | 12,110 | 7,192 |
| Maintenance & Repair | 6,606 | 9,574 | 5,096 | 7,290 |
| Contractual Services | 9,310 | 14,463 | 13,562 | 19,951 |
| Designated Expenses | 1,107 | 300 | 650 | 645 |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 294,903 | \$ 328,106 | \$ 327,767 | \$ 365,384 |



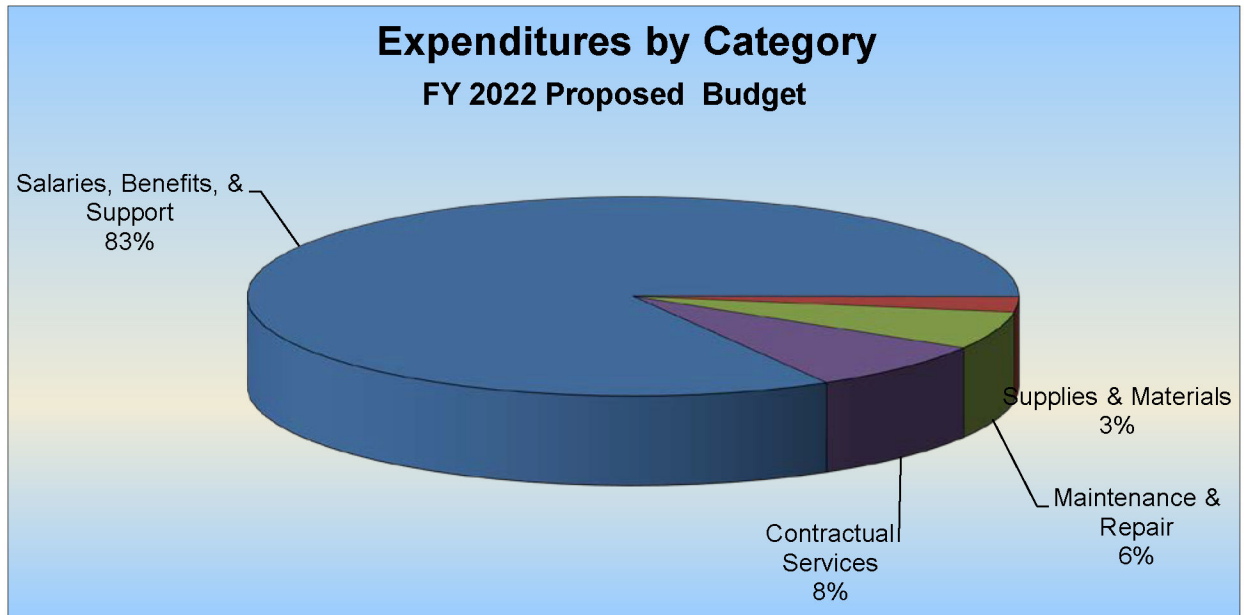
EXPENDITURE SUMMARY
DEVELOPMENT SERVICES

| CATEGORY | <i>Fund 01 Dept# 6100</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 230,643 | \$ 244,858 | \$ 246,551 | \$ 250,817 |
| Supplies & Materials | 2,462 | 4,308 | 4,308 | 4,308 |
| Maintenance & Repair | 11,861 | 13,726 | 13,726 | 20,026 |
| Contractual Services | 4,067 | 7,000 | 7,000 | 8,365 |
| Designated Expenses | - | 150 | 150 | 150 |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 249,033 | \$ 270,042 | \$ 271,735 | \$ 283,666 |



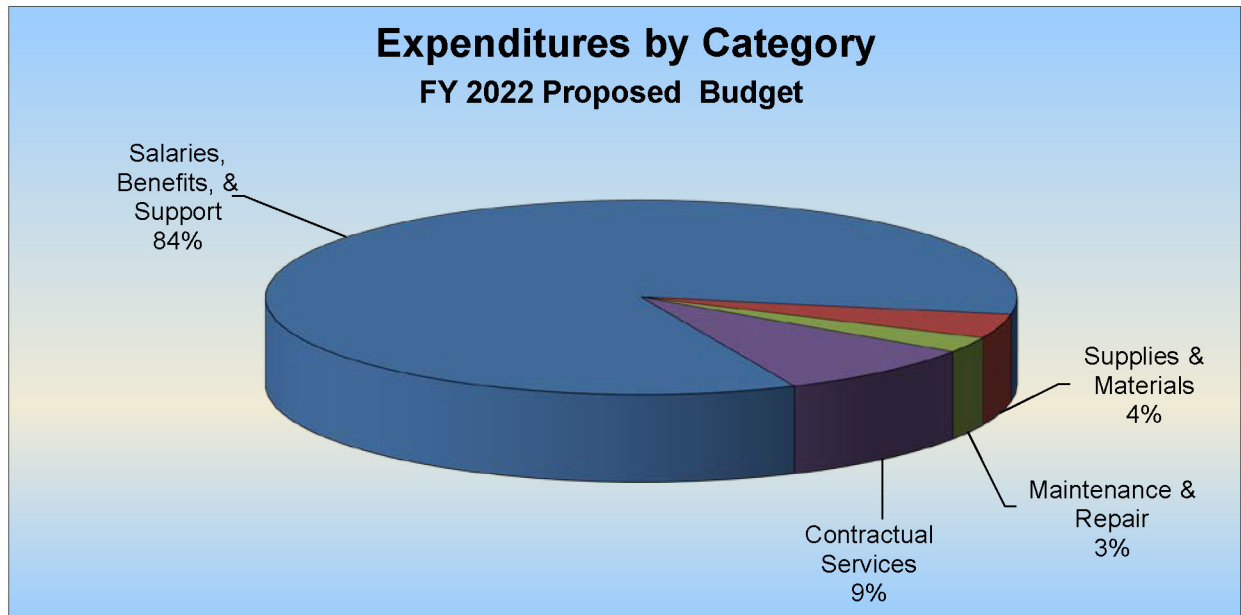
EXPENDITURE SUMMARY
BUILDING & DEVELOPMENT

| CATEGORY | <i>Fund 01 Dept# 5200</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 276,503 | \$ 316,434 | \$ 322,571 | \$ 324,932 |
| Supplies & Materials | 3,651 | 9,704 | 9,704 | 9,704 |
| Maintenance & Repair | 12,292 | 13,521 | 15,042 | 23,848 |
| Contractual Services | 12,195 | 17,498 | 30,698 | 31,098 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | 1,275 | - |
| Total | \$ 304,641 | \$ 357,157 | \$ 379,290 | \$ 389,582 |



EXPENDITURE SUMMARY
CODE & HEALTH COMPLIANCE

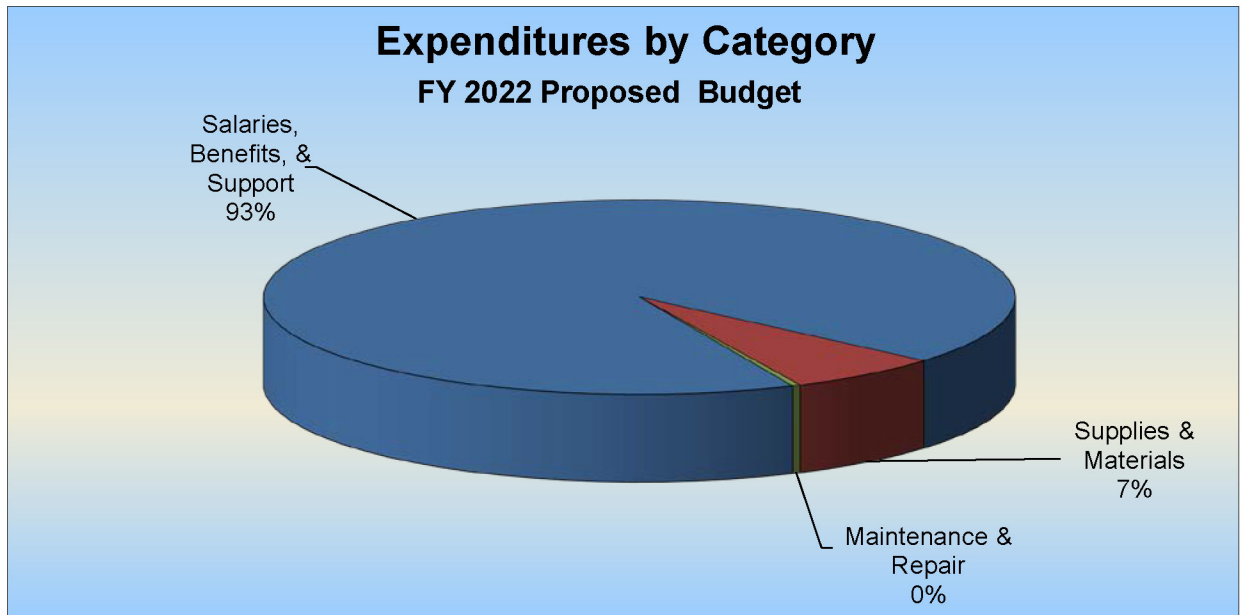
| CATEGORY | <i>Fund 01 Dept# 7200</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 143,290 | \$ 153,358 | \$ 147,072 | \$ 159,282 |
| Supplies & Materials | 7,197 | 6,572 | 8,154 | 7,611 |
| Maintenance & Repair | 2,198 | 4,900 | 4,987 | 4,900 |
| Contractual Services | 9,477 | 14,749 | 16,847 | 16,695 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 162,162 | \$ 179,579 | \$ 177,060 | \$ 188,488 |



EXPENDITURE SUMMARY

JANITORIAL SERVICES

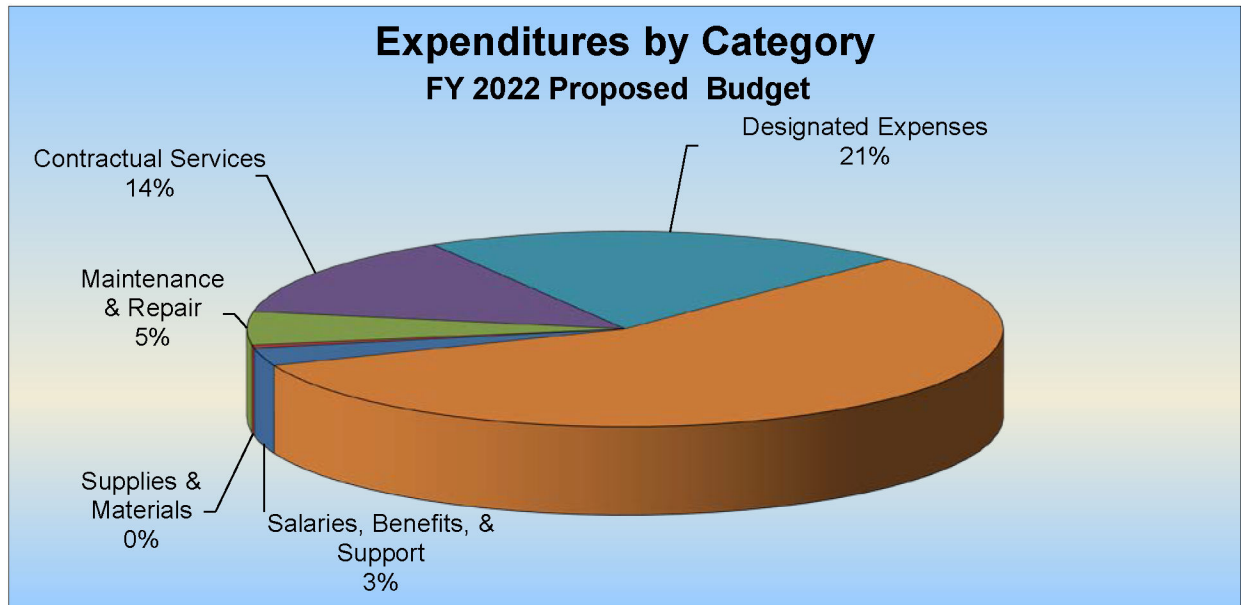
| CATEGORY | <i>Fund</i> <i>01</i> | | <i>Dept#</i> <i>7400</i> | |
|-------------------------------|-----------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ 78,874 |
| Supplies & Materials | - | - | - | 5,600 |
| Maintenance & Repair | - | - | - | 300 |
| Contractual Services | - | - | - | - |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ - | \$ - | \$ - | \$ 84,774 |



EXPENDITURE SUMMARY

NON-DEPARTMENTAL

| CATEGORY | <i>Fund</i> <i>01</i> | | <i>Dept#</i> <i>7500</i> | |
|---------------------------------|-----------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 1,000 | \$ 28,500 | \$ - | \$ 28,500 |
| Supplies & Materials | 10,330 | 7,630 | 10,173 | 5,180 |
| Maintenance & Repair | 46,225 | 40,067 | 248,032 | 53,183 |
| Contractual Services | 129,912 | 211,324 | 196,581 | 132,340 |
| Designated Expenses | 187,834 | 203,650 | 192,827 | 201,604 |
| Economic Development Incentives | 466,340 | 472,276 | 519,963 | 548,046 |
| Total | \$ 841,641 | \$ 963,447 | \$ 1,167,576 | \$ 968,853 |





FY 2021 - 2022



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 nine departments: public works administration, utility administration, water distribution, sewer collection, wastewater treatment, 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

The City Built for Family Living

City of Copperas Cove, Texas
FY 2022 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 14,179 residential and commercial customers through the Water & Sewer Fund. The proposed Water & Sewer revenue provides a significant portion of the total revenue generated in the Water & Sewer Fund. The City of Copperas Cove will make every effort to keep expenses to a minimum.

| REVENUES | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Adopted | FY 2021 Projected | FY 2022 Proposed |
|-----------------------|---------------------------|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|
| Sale of Water | 6,325,547 | 6,157,971 | 6,918,004 | 7,051,331 | 7,682,549 | 7,759,374 |
| Sewer Revenues | 5,677,227 | 5,604,871 | 5,613,260 | 6,328,624 | 6,273,682 | 6,336,419 |
| Service Charges | 415,162 | 553,966 | 323,326 | 174,250 | 150,134 | 186,250 |
| Late Payment Charges | 131,506 | 115,675 | 56,253 | 116,400 | 80,036 | 90,000 |
| Other Income | 211,237 | 667,281 | 725,771 | 533,248 | 686,079 | 571,840 |
| TOTAL | 12,760,679 | 13,099,764 | 13,636,614 | 14,203,853 | 14,872,480 | 14,943,883 |
| EXPENSES | | | | | | |
| Salaries & Benefits | 1,691,765 | 1,797,545 | 2,204,960 | 2,909,111 | 2,671,830 | 2,981,108 |
| Supplies & Materials | 256,499 | 209,933 | 316,002 | 362,685 | 357,368 | 373,528 |
| Repairs & Maintenance | 291,620 | 402,945 | 391,342 | 655,540 | 1,024,749 | 668,341 |
| Contractual Services | 2,001,054 | 1,734,340 | 1,448,552 | 1,346,363 | 1,266,043 | 1,250,799 |
| Designated Expenses | 6,981,695 | 7,266,172 | 7,057,493 | 7,655,371 | 7,608,459 | 7,221,240 |
| Capital Outlay | 31,572 | 106,183 | - | 6,000 | 17,648 | 1,858,250 |
| Transfers | 939,750 | 964,380 | 1,014,086 | 1,014,086 | 1,035,781 | 1,035,781 |
| Miscellaneous | 182,667 | 41,464 | 165,218 | 213,900 | 689,240 | 272,400 |
| TOTAL | 12,376,622 | 12,522,962 | 12,597,653 | 14,163,056 | 14,671,118 | 15,661,447 |
| Revenues Over/(Under) | | | | | | |
| Expenses | 384,057 | 576,802 | 1,038,961 | 40,797 | 201,362 | (717,564) |
| TOTAL | 12,760,679 | 13,099,764 | 13,636,614 | 14,203,853 | 14,872,480 | 14,943,883 |

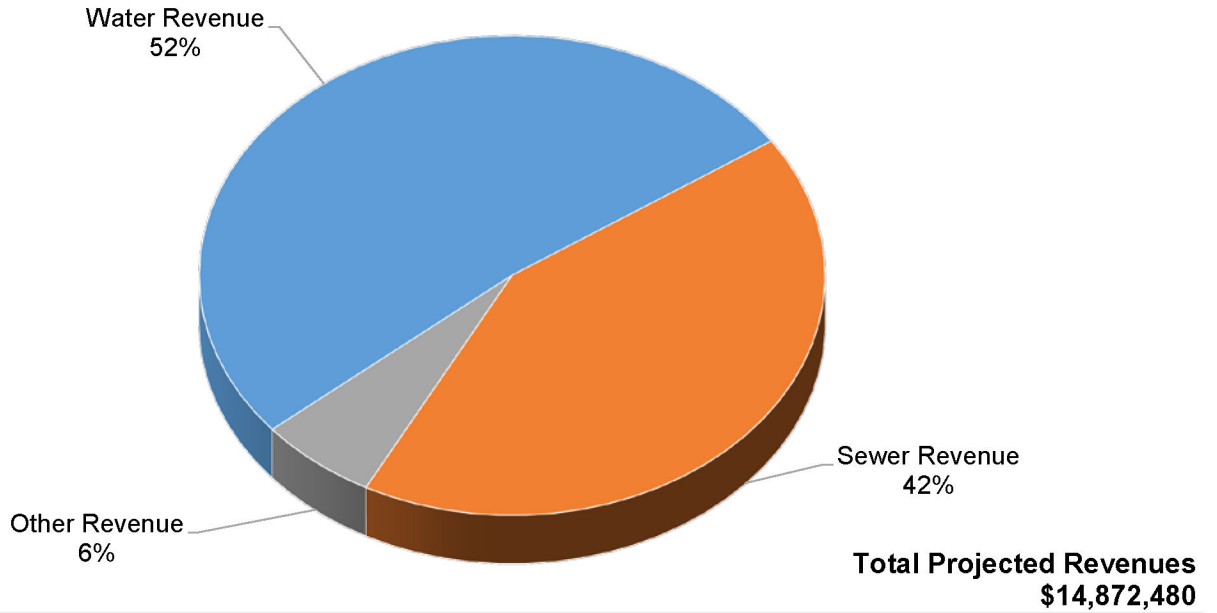
CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2021-22 PROPOSED BUDGET
WATER & SEWER FUND
SUMMARY OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

| Description | Actual FY 2019-20 | Adopted Budget FY 2020-21 | Projected FY 2020-21 | Proposed Base Budget FY 2021-22 | New Requests FY 2021-22 | Proposed FY 2021-22 |
|--|----------------------|---------------------------------|-------------------------|---------------------------------------|-------------------------------|------------------------|
| BEGINNING FUND BALANCE: | | | | | | |
| Unreserved, Undesignated | \$ 1,320,858 | \$ 2,359,819 | \$ 5,359,819 | \$ 5,561,181 | \$ - | \$ 5,561,181 |
| TOTAL BEGINNING FUND BALANCE | \$ 1,320,858 | \$ 2,359,819 | \$ 5,359,819 | \$ 5,561,181 | \$ - | \$ 5,561,181 |
| REVENUES: | | | | | | |
| Water Revenue | \$ 7,029,613 | \$ 7,198,542 | \$ 7,682,549 | \$ 7,759,374 | \$ - | \$ 7,759,374 |
| Sewer Revenue | 5,703,820 | 6,460,747 | 6,273,682 | 6,336,419 | - | 6,336,419 |
| Senior Citizen Discount | (202,169) | (279,334) | - | - | - | - |
| Water Tap Fees | 151,230 | 62,000 | 57,720 | 60,000 | - | 60,000 |
| Sewer Tap Fees | 23,440 | 15,000 | 11,060 | 12,000 | - | 12,000 |
| Connect/Disconnect Fee | 132,129 | 93,000 | 68,955 | 110,000 | - | 110,000 |
| Composting Sales Revenue | 4,102 | 4,250 | 399 | 4,250 | - | 4,250 |
| Service Charge-NSF check | 12,425 | - | 12,000 | - | - | - |
| Subtotal | \$ 12,854,590 | \$ 13,554,205 | \$ 14,106,365 | \$ 14,282,043 | \$ - | \$ 14,282,043 |
| Admin Reimb | \$ 363,340 | \$ 363,340 | \$ 363,340 | \$ 363,340 | \$ - | \$ 363,340 |
| Interest Revenue | 26,584 | 55,728 | 6,046 | 6,500 | - | 6,500 |
| Admin Fees | 224 | 100 | - | - | - | - |
| Late Charge For Billing | 56,253 | 116,400 | 80,036 | 90,000 | - | 90,000 |
| Miscellaneous Revenues | 328,009 | 105,580 | 248,083 | 162,000 | - | 162,000 |
| Insurance Proceeds | 1,500 | - | 30,050 | - | - | - |
| Cash Over (Short) | 279 | - | - | - | - | - |
| Auction Proceeds | 5,810 | 8,500 | 38,560 | 40,000 | - | 40,000 |
| Reimbursements | 25 | - | - | - | - | - |
| Subtotal | \$ 782,024 | \$ 649,648 | \$ 766,115 | \$ 661,840 | \$ - | \$ 661,840 |
| TOTAL REVENUE | \$ 13,636,614 | \$ 14,203,853 | \$ 14,872,480 | \$ 14,943,883 | \$ - | \$ 14,943,883 |
| TOTAL FUNDS AVAILABLE | \$ 14,957,472 | \$ 16,563,672 | \$ 20,232,299 | \$ 20,505,064 | \$ - | \$ 20,505,064 |
| EXPENDITURES: | | | | | | |
| Public Works Administration (8000) | \$ 349,405 | \$ 507,137 | \$ 466,803 | \$ 590,312 | \$ 59,986 | \$ 650,298 |
| Utility Administration (8100) | 937,860 | 938,056 | 1,100,076 | 918,009 | - | 918,009 |
| Water Distribution (8200) | 1,303,502 | 1,513,530 | 1,722,481 | 1,565,236 | - | 1,565,236 |
| Sewer Collection (8300) | 571,053 | 792,255 | 696,354 | 748,754 | 20,000 | 768,754 |
| Wastewater Treatment (8400) | 77,093 | 87,680 | 63,786 | 80,144 | - | 80,144 |
| Composting (8401) | 68,648 | 95,780 | 94,554 | - | - | - |
| Wastewater - South Plant (8402) | 297,272 | 442,677 | 425,739 | 428,124 | - | 428,124 |
| Wastewater - NE Plant (8403) | 417,363 | 534,278 | 494,357 | 536,063 | - | 536,063 |
| Wastewater - NW Plant (8404) | 401,891 | 582,714 | 515,200 | 582,592 | 15,000 | 597,592 |
| Wastewater - Lab (8405) | 33,090 | 40,845 | 40,932 | 42,765 | - | 42,765 |
| Non-Departmental (8500) | 542,285 | 4,121,275 | 4,118,043 | 3,824,598 | - | 3,824,598 |
| OPERATING EXPENDITURES | \$ 4,999,462 | \$ 9,656,227 | \$ 9,738,325 | \$ 9,316,597 | \$ 94,986 | \$ 9,411,583 |
| OTHER EXPENDITURES: | | | | | | |
| Capital Outlay & Improvements | \$ - | \$ 6,000 | \$ 17,648 | \$ 6,000 | \$ 1,852,250 | \$ 1,858,250 |
| Public Loan-380 Agreement | 3,000,000 | - | - | - | - | - |
| Principal & Int Debt Pymts | 4,598,191 | 4,500,829 | 4,915,145 | 4,391,614 | - | 4,391,614 |
| TOTAL OTHER EXPENDITURES | \$ 7,598,191 | \$ 4,506,829 | \$ 4,932,793 | \$ 4,397,614 | \$ 1,852,250 | \$ 6,249,864 |
| TOTAL EXPENDITURES | \$ 12,597,653 | \$ 14,163,056 | \$ 14,671,118 | \$ 13,714,211 | \$ 1,947,236 | \$ 15,661,447 |
| ENDING FUND BALANCE: | | | | | | |
| Unreserved, Undesignated | \$ 2,359,819 | \$ 2,400,616 | \$ 5,561,181 | \$ 6,790,853 | \$ (1,947,236) | \$ 4,843,617 |
| TOTAL ENDING FUND BALANCE | \$ 2,359,819 | \$ 2,400,616 | \$ 5,561,181 | \$ 6,790,853 | \$ (1,947,236) | \$ 4,843,617 |
| ADJUSTMENT-ECONOMIC DEV LOAN | | | | | | |
| 1st Amendment to 5 Hills 380 Agmt | \$ 3,000,000 | \$ 3,000,000 | \$ - | \$ - | \$ - | \$ - |
| TOTAL ENDING FUND BALANCE | \$ 5,359,819 | \$ 5,400,616 | \$ 5,561,181 | \$ 6,790,853 | \$ (1,947,236) | \$ 4,843,617 |
| IDEAL FUND BALANCE | \$ 1,249,866 | \$ 2,414,057 | \$ 2,434,581 | \$ 2,329,149 | \$ - | \$ 2,352,896 |
| OVER (UNDER) IDEAL FUND BALANCE | \$ 4,109,953 | \$ (13,441) | \$ 3,126,600 | \$ 4,461,704 | \$ (1,947,236) | \$ 2,490,721 |

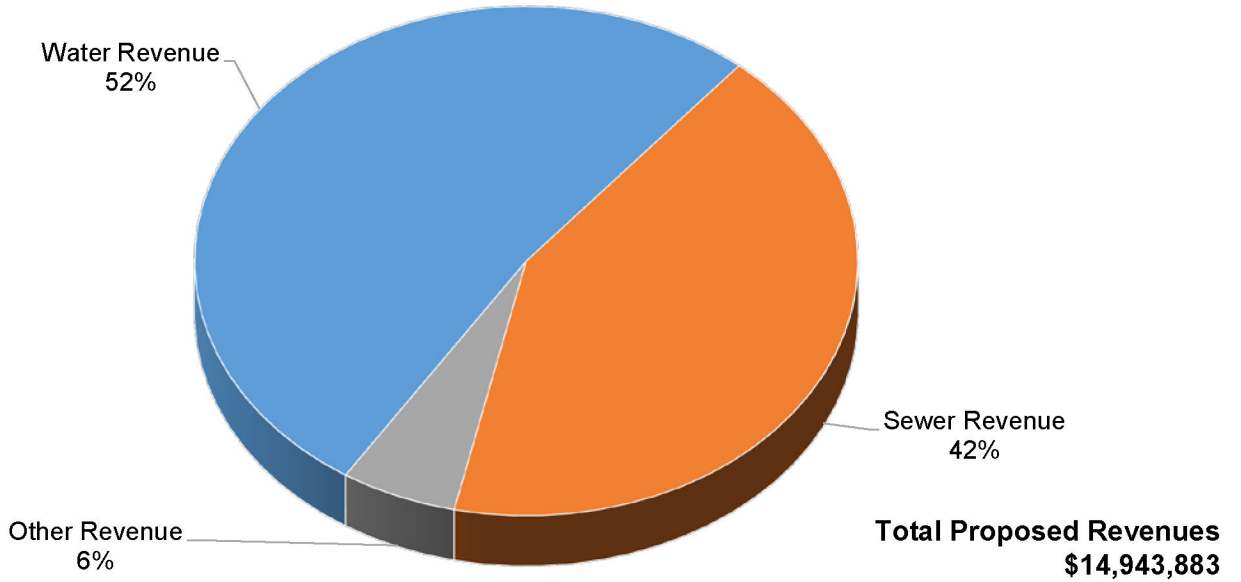
* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**City of Copperas Cove, Texas
FY 2022 Proposed Budget
Water and Sewer Fund
Budgeted Revenues by Source Comparison**

Fiscal Year 2020-2021 Projected Revenue

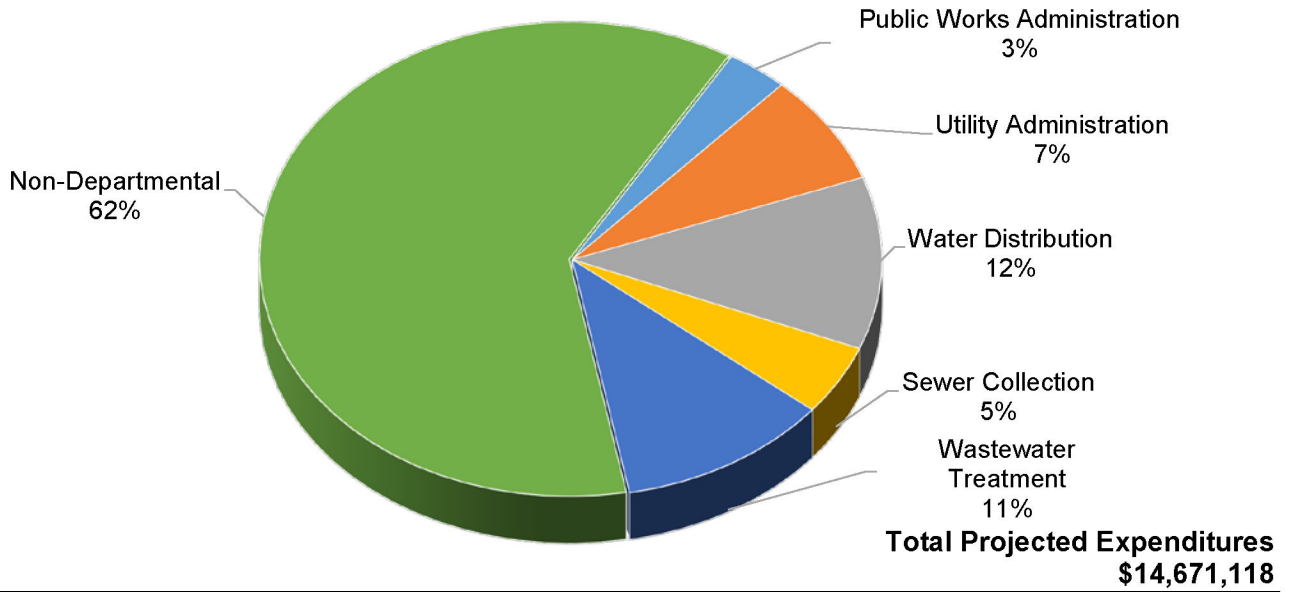


Fiscal Year 2021-2022 Proposed Revenue

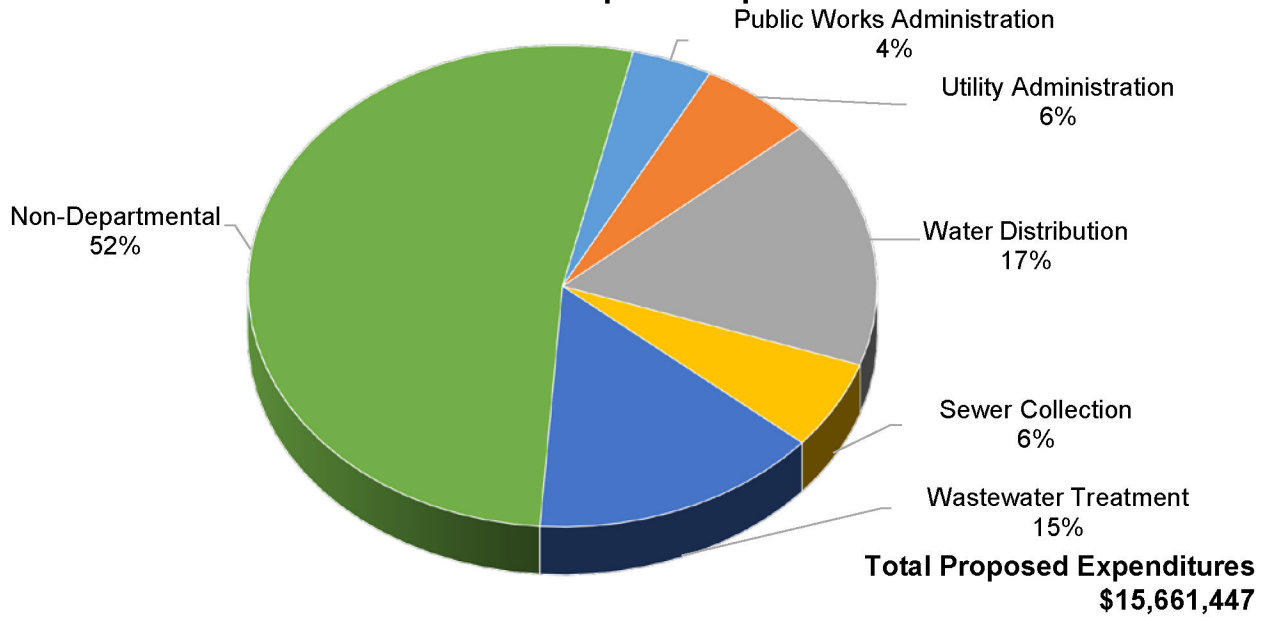


**City of Copperas Cove, Texas
 FY 2022 Proposed Budget
 Water and Sewer Fund
 Budgeted Expenditures by Function Comparison**

Fiscal Year 2020-2021 Projected Expenditures

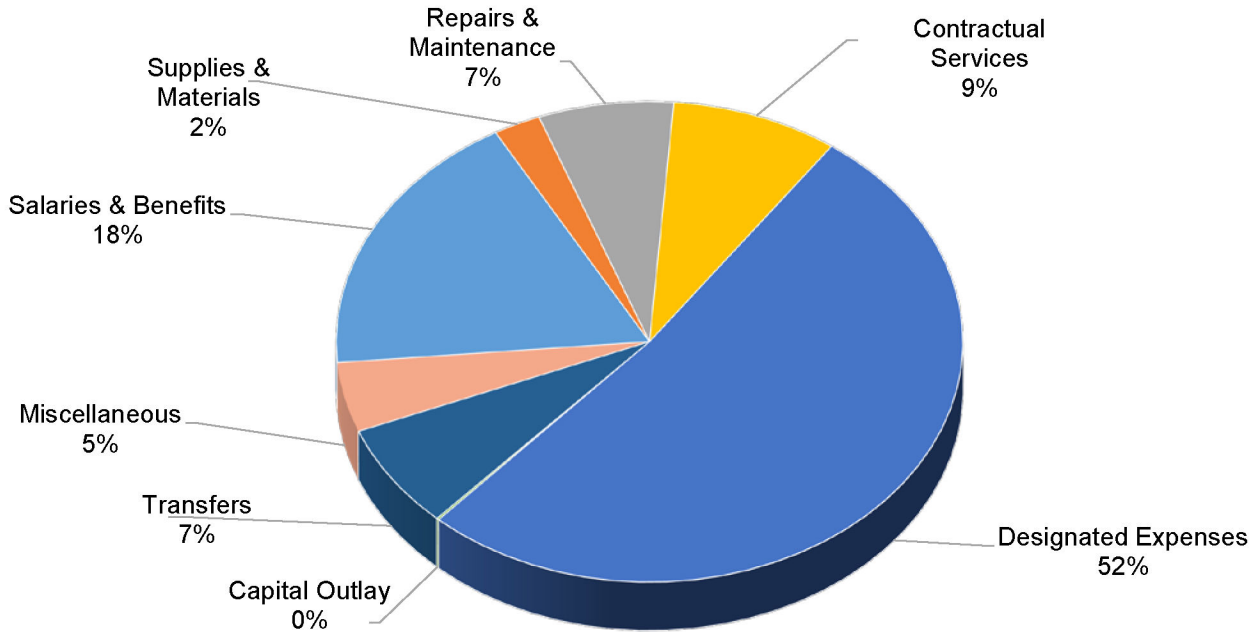


Fiscal Year 2021-2022 Proposed Expenditures



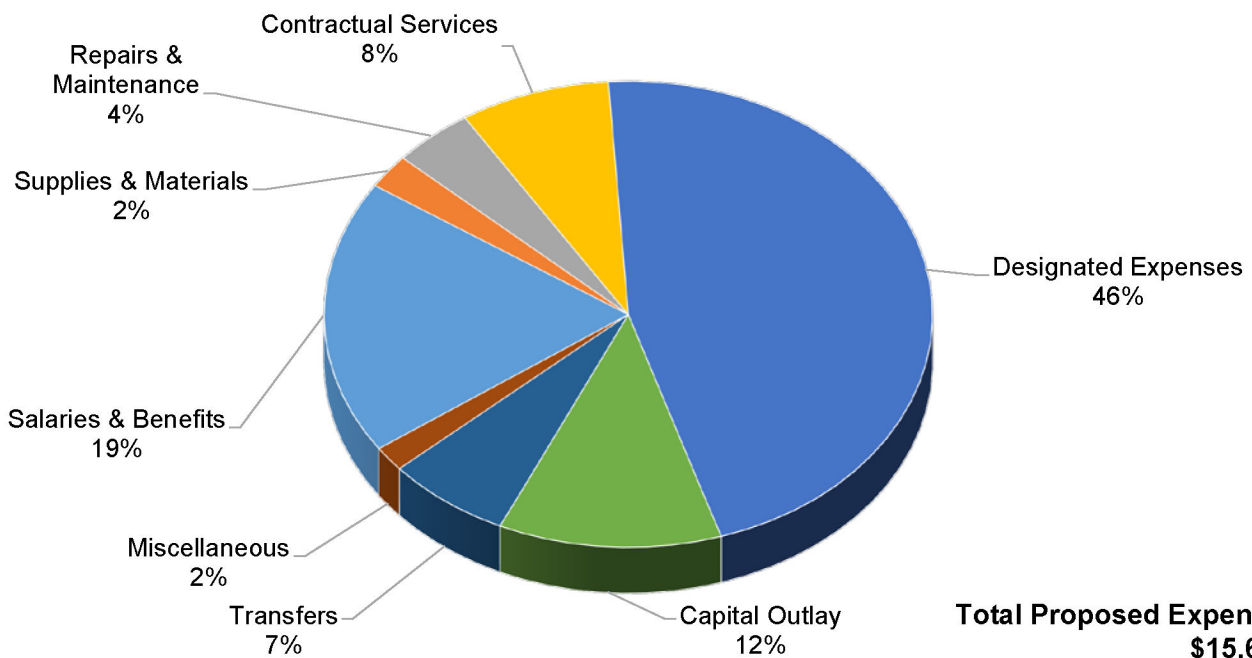
**City of Copperas Cove, Texas
 FY 2022 Proposed Budget
 Water and Sewer Fund
 Budgeted Expenditures by Object Comparison**

Fiscal Year 2020-2021 Projected Expenditures



**Total Projected Expenditures
 \$14,671,118**

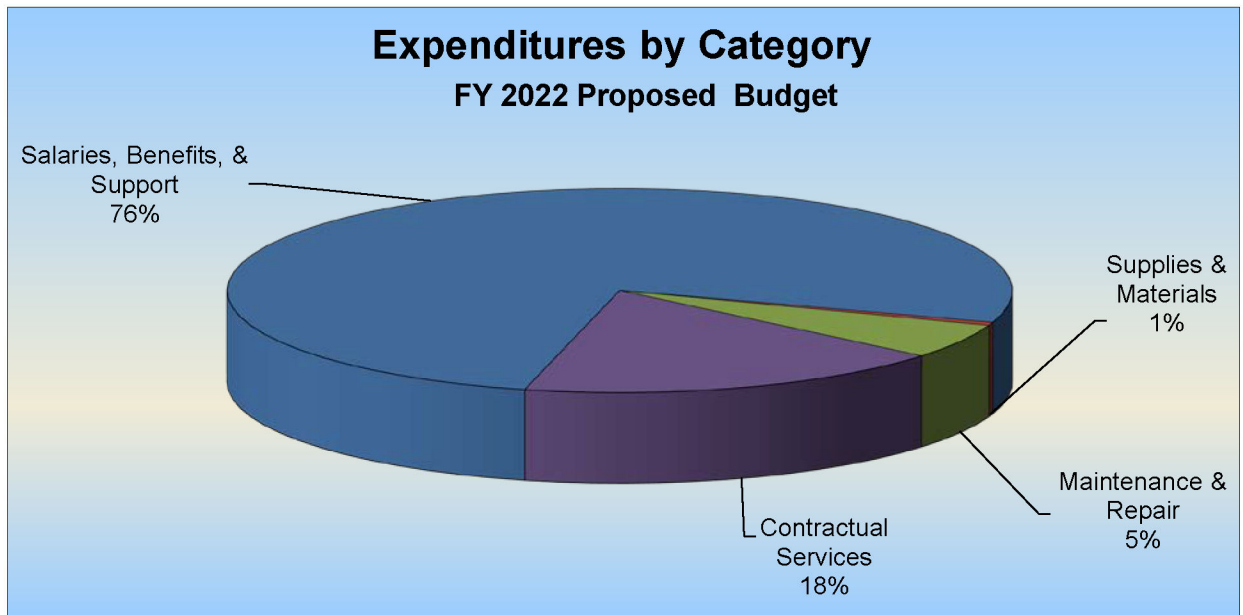
Fiscal Year 2021-2022 Proposed Expenditures



**Total Proposed Expenditures
 \$15,661,447**

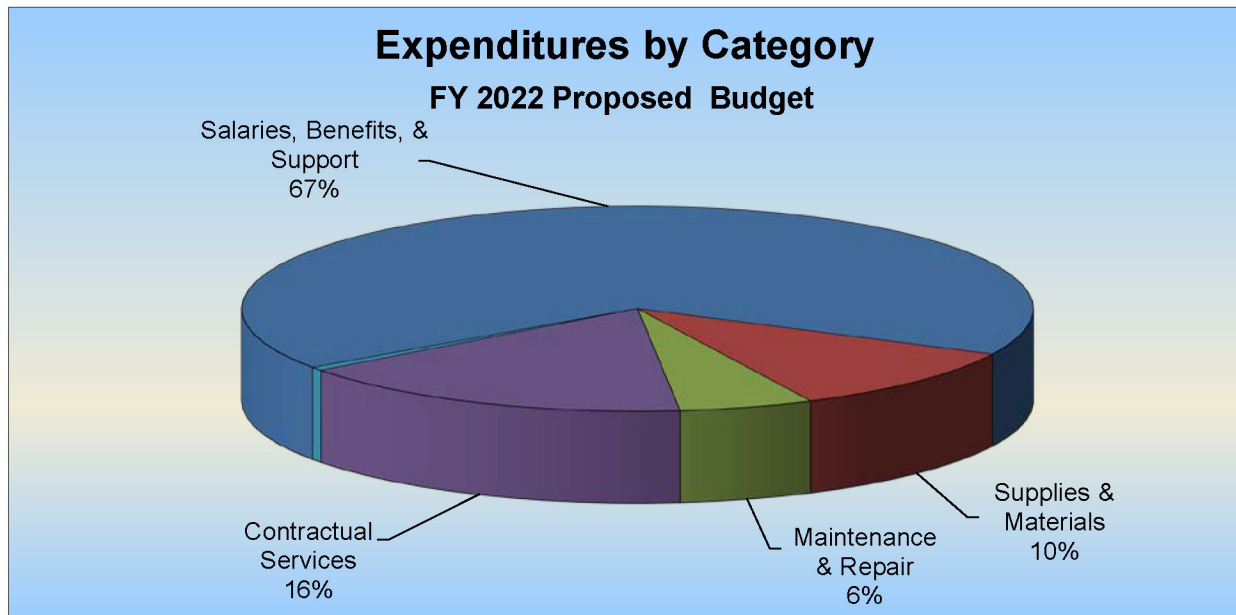
EXPENDITURE SUMMARY
PUBLIC WORKS ADMINISTRATION

| CATEGORY | <i>Fund 02 Dept# 8000</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 325,619 | \$ 427,007 | \$ 421,188 | \$ 495,428 |
| Supplies & Materials | 3,346 | 3,290 | 6,821 | 3,305 |
| Maintenance & Repair | 1,138 | 3,515 | 3,842 | 35,745 |
| Contractual Services | 19,302 | 73,325 | 34,952 | 115,820 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | 4,008 | - |
| Total | \$ 349,405 | \$ 507,137 | \$ 470,811 | \$ 650,298 |



EXPENDITURE SUMMARY
UTILITY ADMINISTRATION

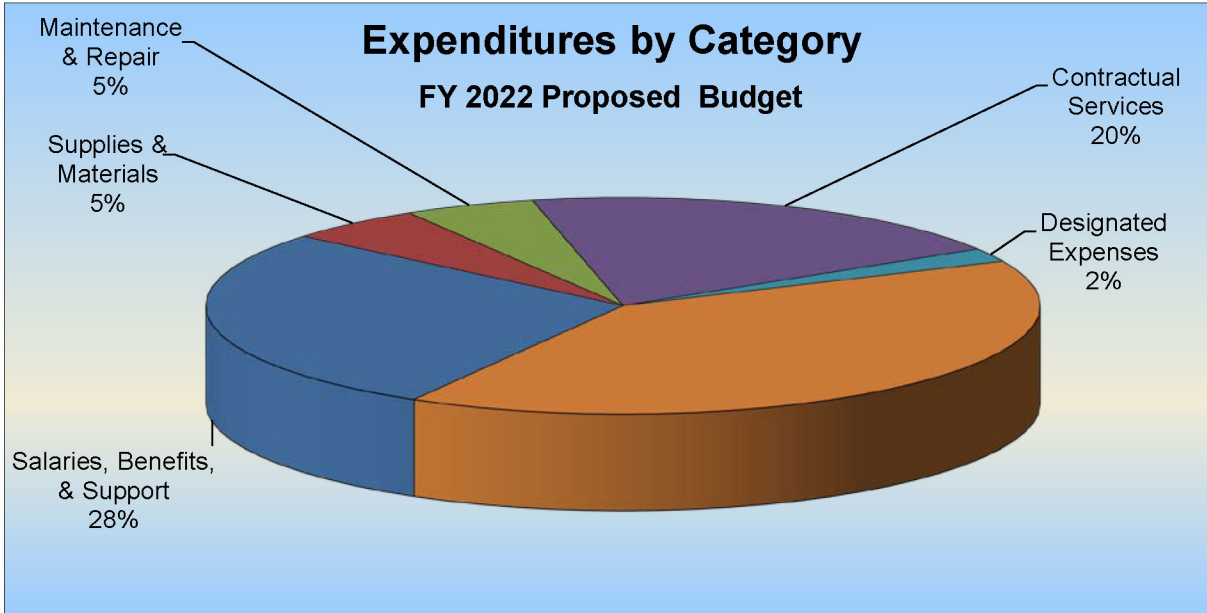
| CATEGORY | | | <i>Fund</i> | <i>02</i> |
|-------------------------------|-------------------|-------------------|---------------------|-------------------|
| | FY 2020 | FY 2021 | FY 2021 | FY 2022 |
| | Actual | Adopted | Year End | Proposed |
| | | Budget | Projection | Budget |
| Salaries, Benefits, & Support | \$ 361,971 | \$ 588,542 | \$ 552,117 | \$ 615,642 |
| Supplies & Materials | 72,632 | 90,562 | 100,132 | 96,079 |
| Maintenance & Repair | 8,371 | 80,585 | 303,728 | 50,300 |
| Contractual Services | 494,886 | 178,367 | 141,599 | 150,988 |
| Designated Expenses | - | - | 2,500 | 5,000 |
| Capital Outlay & Improvements | - | - | 7,640 | - |
| Total | \$ 937,860 | \$ 938,056 | \$ 1,107,716 | \$ 918,009 |



EXPENDITURE SUMMARY

WATER DISTRIBUTION

| CATEGORY | Fund 02 Dept# 8200 | | | |
|-------------------------------|-----------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 579,436 | \$ 702,436 | \$ 690,572 | \$ 724,967 |
| Supplies & Materials | 159,839 | 143,081 | 131,323 | 138,816 |
| Maintenance & Repair | 92,682 | 131,149 | 221,705 | 133,054 |
| Contractual Services | 397,885 | 484,940 | 512,668 | 514,975 |
| Designated Expenses | 43,450 | 51,924 | 47,281 | 53,424 |
| Capital Outlay & Improvements | - | - | - | 1,046,250 |
| South Meadows Water Line | 30,210 | - | 118,932 | - |
| Total | \$ 1,303,502 | \$ 1,513,530 | \$ 1,722,481 | \$ 2,611,486 |

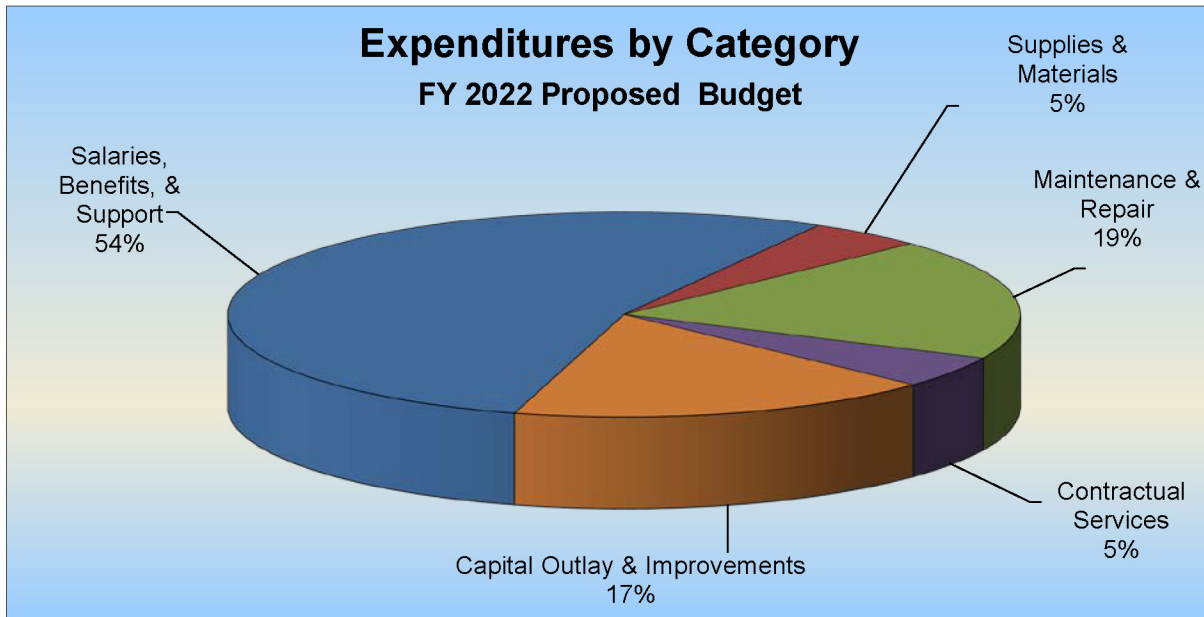


EXPENDITURE SUMMARY

SEWER COLLECTION

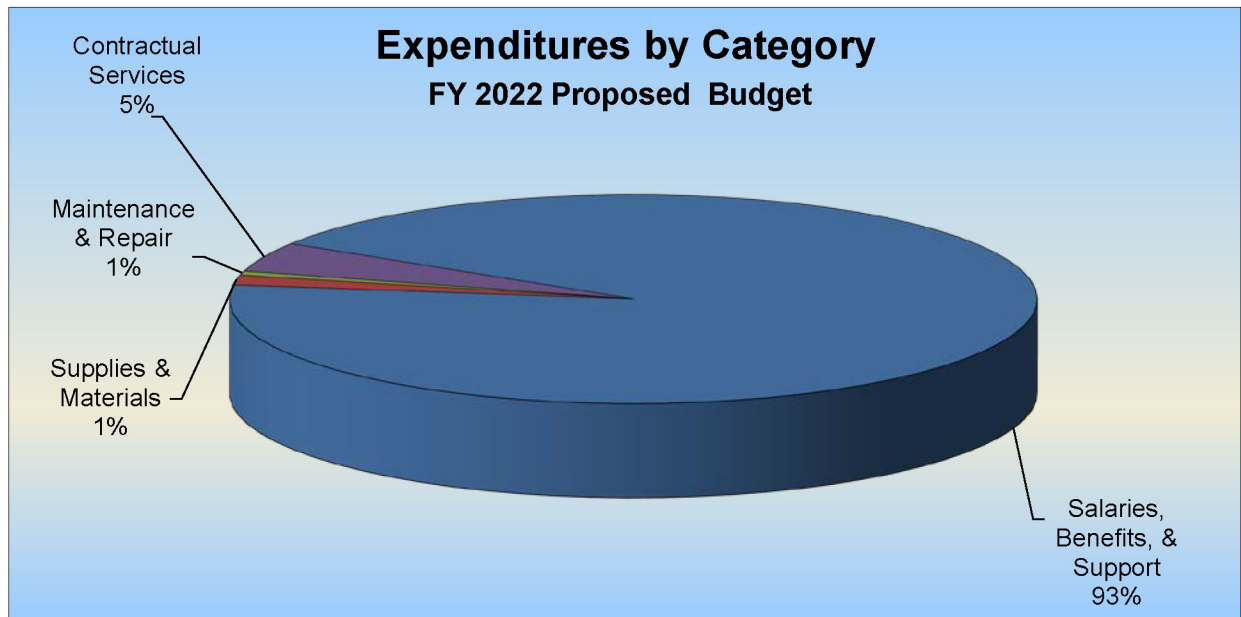
Fund **02**
Dept# **8300**

| CATEGORY | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
|-------------------------------|-------------------|------------------------------|-----------------------------------|-------------------------------|
| Salaries, Benefits, & Support | \$ 417,456 | \$ 546,638 | \$ 459,078 | \$ 500,132 |
| Supplies & Materials | 27,721 | 38,850 | 38,807 | 43,625 |
| Maintenance & Repair | 87,973 | 159,747 | 156,871 | 178,247 |
| Contractual Services | 37,903 | 47,020 | 41,598 | 46,750 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | 6,000 | 6,000 | 162,000 |
| Total | \$ 571,053 | \$ 798,255 | \$ 702,354 | \$ 930,754 |



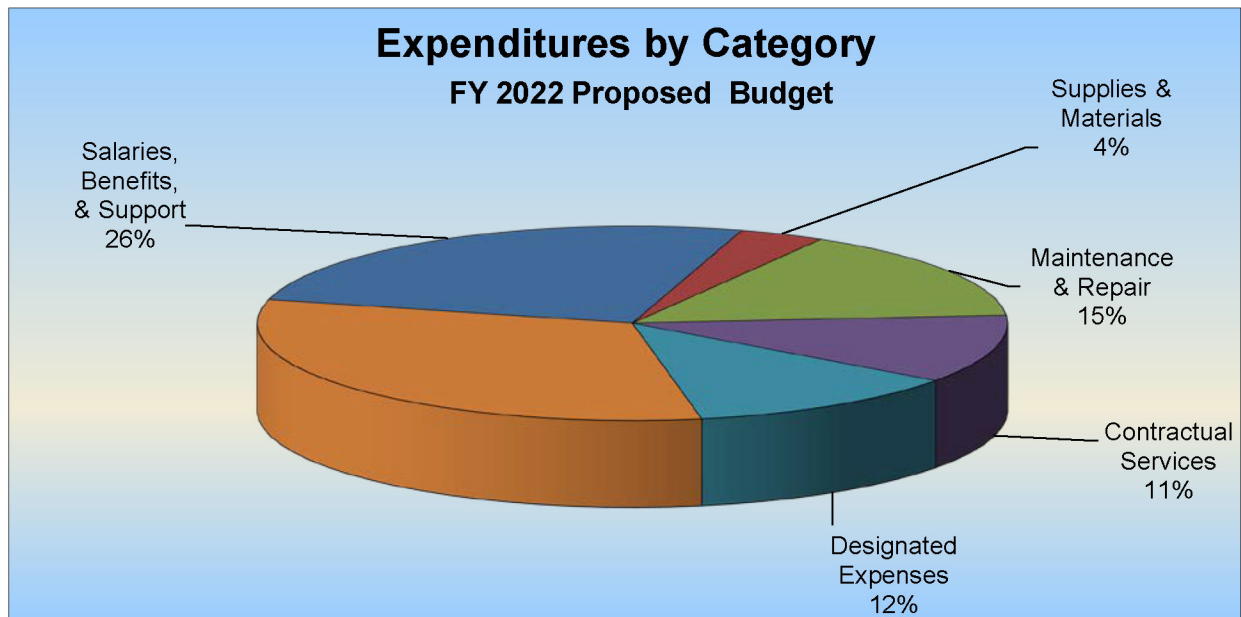
EXPENDITURE SUMMARY
WASTEWATER TREATMENT

| CATEGORY | <i>Fund 02 Dept# 8400</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 75,523 | \$ 79,081 | \$ 61,633 | \$ 74,735 |
| Supplies & Materials | 516 | 1,205 | 1,053 | 1,215 |
| Maintenance & Repair | 78 | 500 | 408 | 500 |
| Contractual Services | 976 | 6,894 | 692 | 3,694 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 77,093 | \$ 87,680 | \$ 63,786 | \$ 80,144 |



EXPENDITURE SUMMARY
WASTEWATER - SOUTH PLANT

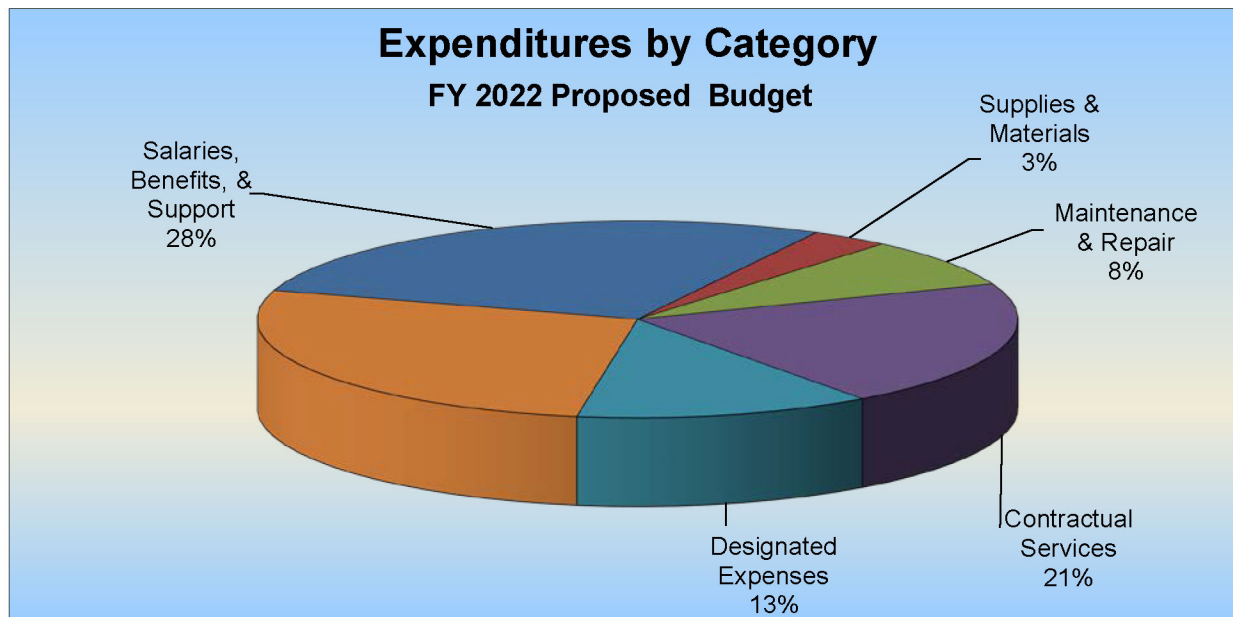
| CATEGORY | <i>Fund 02</i> <i>Dept# 8402</i> | | | |
|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 151,044 | \$ 168,898 | \$ 145,346 | \$ 162,270 |
| Supplies & Materials | 13,484 | 21,811 | 21,472 | 23,086 |
| Maintenance & Repair | 46,027 | 96,695 | 124,764 | 96,045 |
| Contractual Services | 60,592 | 76,128 | 73,838 | 71,428 |
| Designated Expenses | 26,125 | 79,145 | 60,319 | 75,295 |
| Capital Outlay & Improvements | - | - | - | 200,000 |
| Total | \$ 297,272 | \$ 442,677 | \$ 425,739 | \$ 628,124 |



EXPENDITURE SUMMARY
WASTEWATER - NORTHEAST PLANT

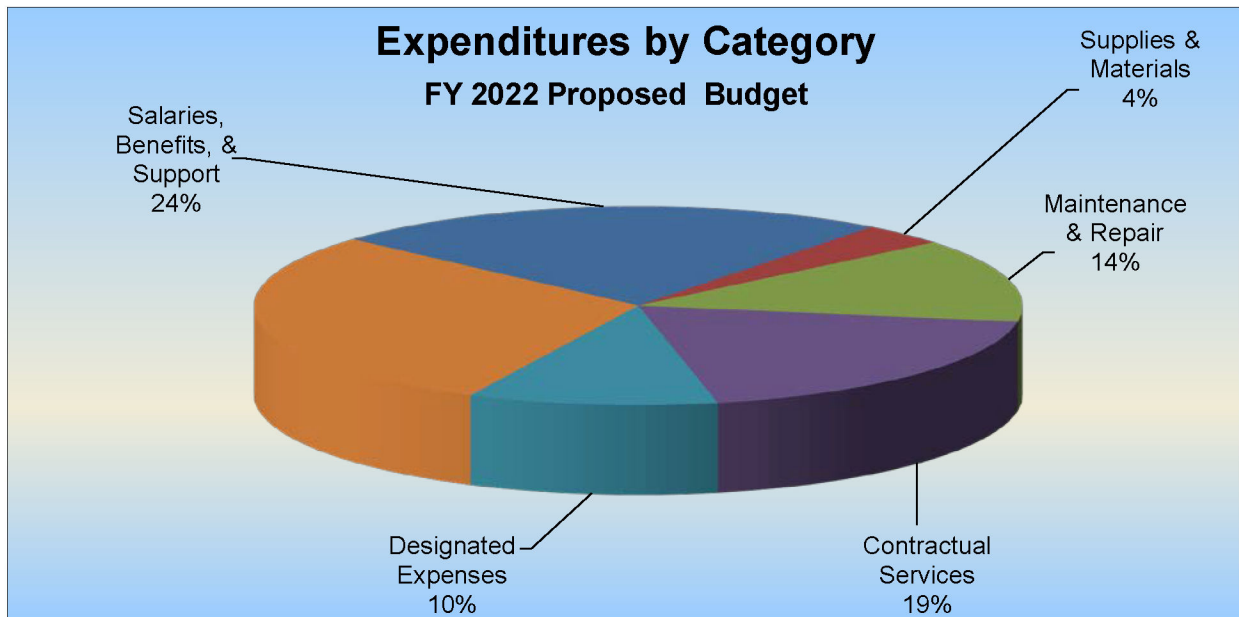
Fund **02**
Dept# **8403**

| CATEGORY | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
|-------------------------------|---------------------------|---------------------------------------|--|--|
| Salaries, Benefits, & Support | \$ 151,762 | \$ 200,081 | \$ 176,780 | \$ 206,628 |
| Supplies & Materials | 11,559 | 23,662 | 22,035 | 24,550 |
| Maintenance & Repair | 83,775 | 56,565 | 86,013 | 59,115 |
| Contractual Services | 139,760 | 156,761 | 142,779 | 153,161 |
| Designated Expenses | 30,507 | 97,209 | 66,750 | 92,609 |
| Capital Outlay & Improvements | - | - | - | 200,000 |
| Total | \$ 417,363 | \$ 534,278 | \$ 494,357 | \$ 736,063 |



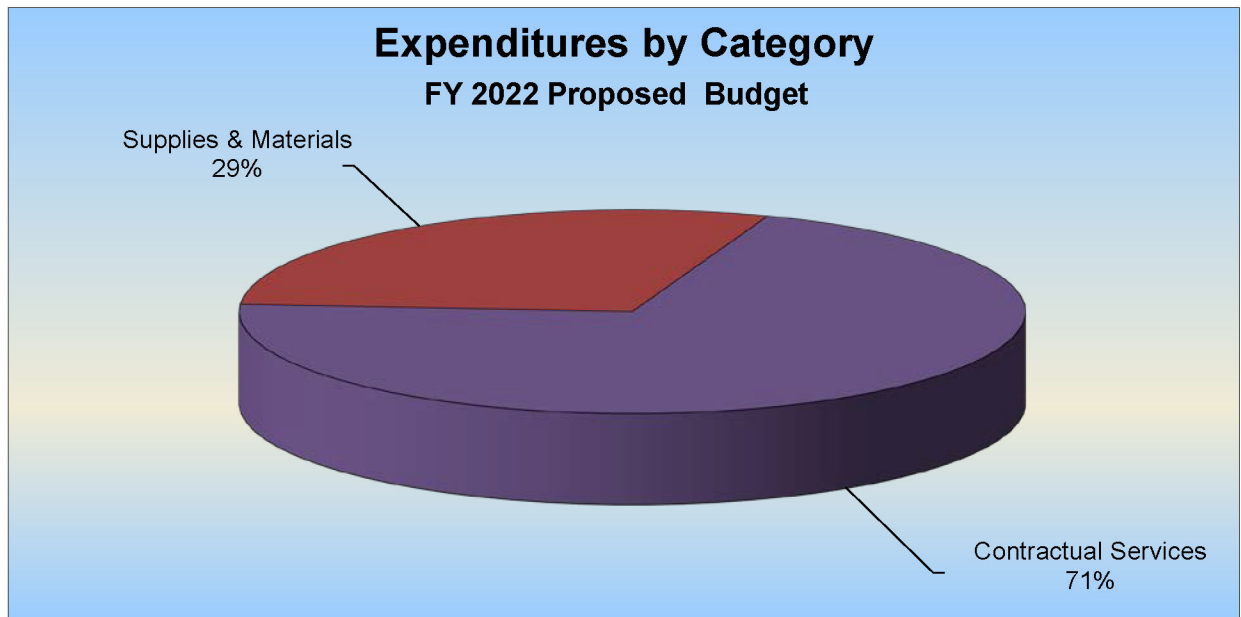
EXPENDITURE SUMMARY
WASTEWATER - NORTHWEST PLANT

| CATEGORY | <i>Fund 02</i> <i>Dept# 8404</i> | | | |
|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 142,149 | \$ 196,428 | \$ 165,116 | \$ 201,306 |
| Supplies & Materials | 15,497 | 27,791 | 23,355 | 30,239 |
| Maintenance & Repair | 48,324 | 104,263 | 102,887 | 115,335 |
| Contractual Services | 163,247 | 160,436 | 158,723 | 161,816 |
| Designated Expenses | 32,674 | 93,796 | 65,119 | 88,896 |
| Capital Outlay & Improvements | - | - | - | 250,000 |
| Total | \$ 401,891 | \$ 582,714 | \$ 515,200 | \$ 847,592 |



EXPENDITURE SUMMARY
WASTEWATER - LABORATORY

| CATEGORY | | | <i>Fund</i> | <i>02</i> |
|-------------------------------|-------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| | | | <i>Dept#</i> | <i>8405</i> |
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ - |
| Supplies & Materials | 11,340 | 12,133 | 12,220 | 12,613 |
| Maintenance & Repair | - | - | - | - |
| Contractual Services | 21,605 | 28,712 | 28,712 | 30,152 |
| Designated Expenses | 145 | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 33,090 | \$ 40,845 | \$ 40,932 | \$ 42,765 |



EXPENDITURE SUMMARY

COMPOSTING

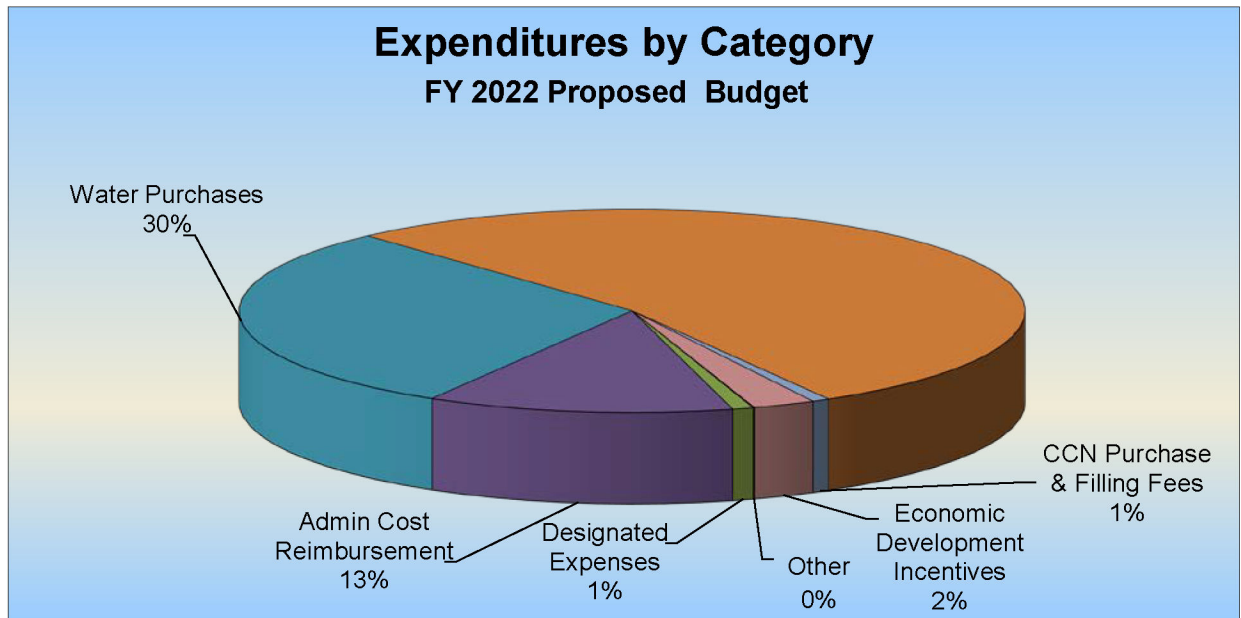
| CATEGORY | | | <i>Fund</i> | <i>02</i> |
|-------------------------------|------------------|------------------|------------------|-------------|
| | | | <i>Dept#</i> | <i>8401</i> |
| | FY 2020 | FY 2021 | FY 2021 | FY 2022 |
| | Actual | Adopted | Year End | Proposed |
| | | Budget | Projection | Budget |
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ - |
| Supplies & Materials | 68 | 300 | 150 | - |
| Maintenance & Repair | 1,780 | 3,650 | 2,650 | - |
| Contractual Services | 66,800 | 91,830 | 91,754 | - |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 68,648 | \$ 95,780 | \$ 94,554 | \$ - |

DEPARTMENT MOVED UNDER SOLID WASTE FUND

EXPENDITURE SUMMARY

NON-DEPARTMENTAL

| CATEGORY | Fund 02 Dept# 8500 | | | |
|---------------------------------|-----------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Maintenance & Repair | 21,194 | 18,871 | 21,881 | - |
| Contractual Services | 45,596 | 41,950 | 38,728 | 2,015 |
| Designated Expenses | 70,979 | 75,084 | 66,932 | 70,282 |
| Admin Cost Reimbursement | 1,014,086 | 1,014,086 | 1,035,781 | 1,035,781 |
| Water Purchases | 2,255,422 | 2,672,271 | 2,384,413 | 2,444,120 |
| Debt Service | 4,598,191 | 4,585,942 | 4,915,145 | 4,391,614 |
| CCN Purchase & Filling Fees | 18,259 | 59,000 | 442,995 | 59,000 |
| Economic Development Incentives | 113,000 | 150,000 | 123,000 | 211,000 |
| Other | 3,749 | 4,900 | 4,313 | 2,400 |
| Total | \$ 8,140,476 | \$ 8,622,104 | \$ 9,033,188 | \$ 8,216,212 |





FY 2021 - 2022



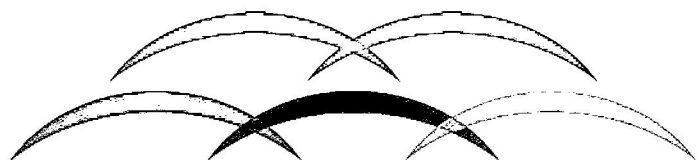
SOLID WASTE FUND



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 eight 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, solid waste disposal, and compost. In addition, this fund accounts for expenses incurred from the repayment of debt as well as interfund transfers to the General Fund and Water & Sewer Fund for reimbursement of administrative expenditures.



City of Copperas Cove

The City Built for Family Living

City of Copperas Cove, Texas
FY 2022 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 13,055 residential and commercial customers through the Solid Waste Fund. Garbage Collection Fees provides 84% 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.

| REVENUES | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Adopted | FY 2021 Projected | FY 2022 Proposed |
|-------------------------|---------------------------|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|
| Garbage Collection Fees | 3,564,732 | 3,568,468 | 3,780,166 | 4,011,005 | 4,471,224 | 4,515,936 |
| Sanitary Landfill Fees | 621,853 | 712,807 | 677,010 | 711,040 | 685,380 | 692,233 |
| Charges for Services | 67,368 | 60,327 | 112,833 | 78,500 | 89,912 | 92,000 |
| Late Payment Charges | 35,277 | 30,968 | 9,532 | 33,000 | 17,190 | 33,000 |
| Other Income | 68,006 | 100,681 | 131,554 | 87,200 | 182,060 | 54,200 |
| TOTAL | 4,357,236 | 4,473,251 | 4,711,095 | 4,920,745 | 5,445,766 | 5,387,369 |
| EXPENSES | | | | | | |
| Salaries & Benefits | 1,006,370 | 1,002,838 | 1,163,168 | 1,553,487 | 1,395,420 | 1,587,183 |
| Supplies & Materials | 206,815 | 239,724 | 236,336 | 288,015 | 288,369 | 293,365 |
| Repairs & Maintenance | 221,515 | 234,073 | 199,919 | 275,805 | 406,702 | 327,450 |
| Contractual Services | 70,874 | 95,346 | 70,275 | 85,117 | 84,977 | 186,068 |
| Designated Expenses | 1,786,303 | 2,005,302 | 1,998,996 | 2,031,091 | 2,265,704 | 2,349,208 |
| Capital Outlay | - | 830,915 | 50,781 | 210,000 | 364,106 | 1,464,213 |
| Transfers | 504,000 | 881,472 | 899,121 | 899,121 | 902,621 | 902,621 |
| Miscellaneous | - | - | - | - | - | - |
| TOTAL | 3,795,877 | 5,289,670 | 4,618,596 | 5,342,636 | 5,707,899 | 7,110,108 |
| Revenues Over/(Under) | | | | | | |
| Expenses | 561,359 | (816,419) | 92,499 | (421,891) | (262,133) | (1,722,739) |
| TOTAL | 4,357,236 | 4,473,251 | 4,711,095 | 4,920,745 | 5,445,766 | 5,387,369 |

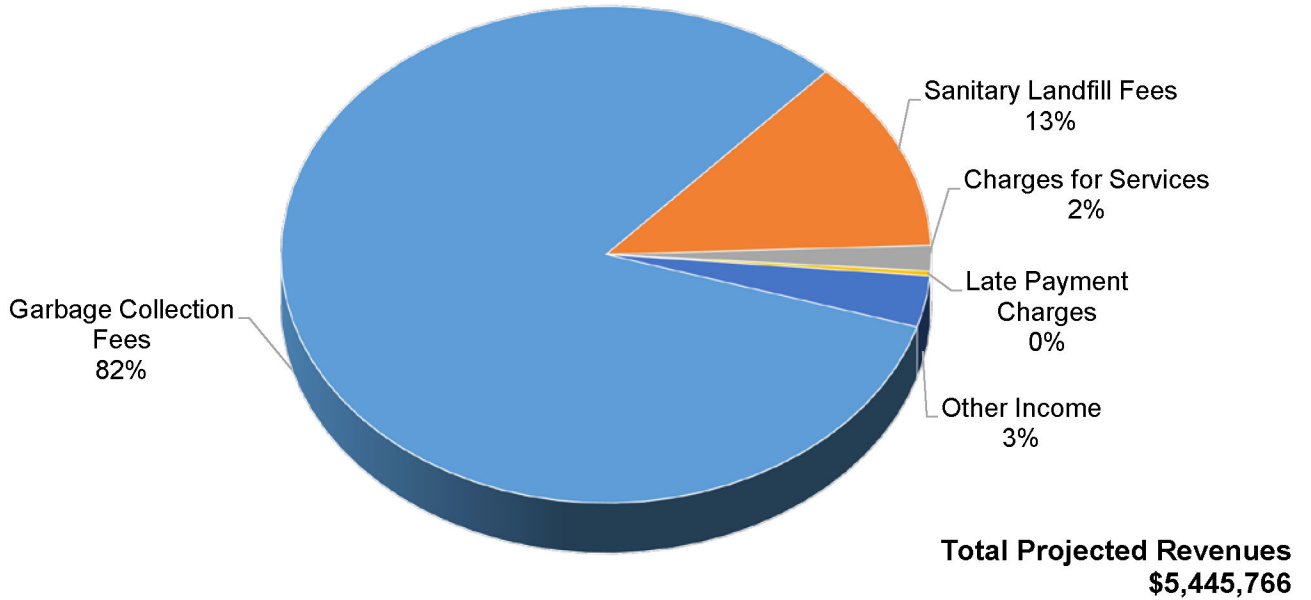
CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2021-22 PROPOSED BUDGET
SOLID WASTE FUND
SUMMARY OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

| Description | Actual FY 2019-20 | Adopted Budget FY 2020-21 | Projected FY 2020-21 | Proposed Base Budget FY 2021-22 | New Requests FY 2021-22 | Proposed FY 2021-22 |
|---|----------------------|---------------------------------|-------------------------|---------------------------------------|-------------------------------|------------------------|
| BEGINNING FUND BALANCE: | | | | | | |
| Unreserved, Undesignated | \$ 3,293,597 | \$ 3,386,096 | \$ 3,386,096 | \$ 3,123,963 | \$ - | \$ 3,123,963 |
| TOTAL BEGINNING FUND BALANCE | \$ 3,293,597 | \$ 3,386,096 | \$ 3,386,096 | \$ 3,123,963 | \$ - | \$ 3,123,963 |
| REVENUES: | | | | | | |
| Refuse Collection Fees | \$ 3,852,082 | \$ 4,081,355 | \$ 4,471,224 | \$ 4,515,936 | \$ - | \$ 4,515,936 |
| Senior Discount | (71,916) | (70,350) | - | - | - | - |
| Sanitary Landfill Fees | 677,010 | 711,040 | 685,380 | 692,233 | - | 692,233 |
| Recycling Proceeds | 49 | - | 16 | - | - | - |
| Sale of Scrap Metal | 7,999 | 7,500 | 17,728 | 18,000 | - | 18,000 |
| Sale of Kraft Bags | 591 | 1,500 | - | - | - | - |
| Rear Load Dumpster Rental | 6,748 | 6,000 | 9,568 | 10,000 | - | 10,000 |
| Roll-Off Rental Income | 84,639 | 50,000 | 50,075 | 51,000 | - | 51,000 |
| Customer Roll-Off Fee | 12,807 | 13,500 | 12,525 | 13,000 | - | 13,000 |
| Subtotal | \$ 4,570,009 | \$ 4,800,545 | \$ 5,246,516 | \$ 5,300,169 | \$ - | \$ 5,300,169 |
| Interest Revenue | \$ 19,660 | \$ 26,400 | \$ 3,306 | \$ 3,500 | \$ - | \$ 3,500 |
| Late Charge For Billing | 9,532 | 33,000 | 17,190 | 33,000 | - | 33,000 |
| Auction Proceeds | 100,316 | 50,000 | 50,000 | 50,000 | - | 50,000 |
| Miscellaneous Revenues | 11,578 | 10,800 | 128,754 | 700 | - | 700 |
| Subtotal | \$ 141,086 | \$ 120,200 | \$ 199,250 | \$ 87,200 | \$ - | \$ 87,200 |
| TOTAL REVENUES | \$ 4,711,095 | \$ 4,920,745 | \$ 5,445,766 | \$ 5,387,369 | \$ - | \$ 5,387,369 |
| TOTAL FUNDS AVAILABLE | \$ 8,004,692 | \$ 8,306,841 | \$ 8,831,862 | \$ 8,511,332 | \$ - | \$ 8,511,332 |
| EXPENDITURES: | | | | | | |
| Solid Waste Administration (9000) | \$ 153,299 | \$ 166,008 | \$ 303,738 | \$ 196,123 | \$ 200 | \$ 196,323 |
| Solid Waste Collection - Residential (9101) | 531,717 | 635,296 | 601,816 | 636,944 | 24,196 | 661,140 |
| Solid Waste Collection - Recycling (9102) | 171,159 | 254,454 | 228,713 | 243,876 | 3,372 | 247,248 |
| Solid Waste Collection - Brush (9103) | 159,561 | 201,615 | 188,342 | 206,848 | 13,604 | 220,452 |
| Solid Waste Collection - Commercial (9104) | 308,708 | 403,979 | 374,941 | 406,498 | 20,336 | 426,834 |
| Solid Waste Collection - KCCB (9105) | 42,240 | 45,917 | 48,331 | 49,396 | 10,028 | 59,424 |
| Solid Waste Composting (9106) | - | - | - | 169,500 | - | 169,500 |
| Solid Waste Disposal (9200) | 1,765,600 | 1,986,591 | 2,148,377 | 2,208,645 | 500 | 2,209,145 |
| Non-Departmental (9500) | 1,022,378 | 1,027,378 | 1,028,162 | 990,865 | - | 990,865 |
| OPERATING EXPENDITURES | \$ 4,154,662 | \$ 4,721,238 | \$ 4,922,420 | \$ 5,108,695 | \$ 72,236 | \$ 5,180,931 |
| OTHER EXPENDITURES: | | | | | | |
| Capital Outlay & Improvements | \$ 50,781 | \$ 210,000 | \$ 364,106 | \$ 172,013 | \$ 1,292,200 | \$ 1,464,213 |
| Principal & Int Debt Pymts | 413,153 | 411,398 | 421,373 | 464,964 | - | 464,964 |
| TOTAL OTHER EXPENDITURES | \$ 463,934 | \$ 621,398 | \$ 785,479 | \$ 636,977 | \$ 1,292,200 | \$ 1,929,177 |
| TOTAL EXPENDITURES | \$ 4,618,596 | \$ 5,342,636 | \$ 5,707,899 | \$ 5,745,672 | \$ 1,364,436 | \$ 7,110,108 |
| ENDING FUND BALANCE: | | | | | | |
| Unreserved, Undesignated | \$ 3,386,096 | \$ 2,964,205 | \$ 3,123,963 | \$ 2,765,660 | \$ (1,364,436) | \$ 1,401,224 |
| TOTAL ENDING FUND BALANCE | \$ 3,386,096 | \$ 2,964,205 | \$ 3,123,963 | \$ 2,765,660 | \$ (1,364,436) | \$ 1,401,224 |
| IDEAL FUND BALANCE | \$ 1,038,666 | \$ 1,180,310 | \$ 1,230,605 | \$ 1,277,174 | \$ 18,059 | \$ 1,295,233 |
| OVER (UNDER) IDEAL FUND BALANCE | \$ 2,347,430 | \$ 1,783,896 | \$ 1,893,358 | \$ 1,488,486 | \$ (1,382,495) | \$ 105,991 |

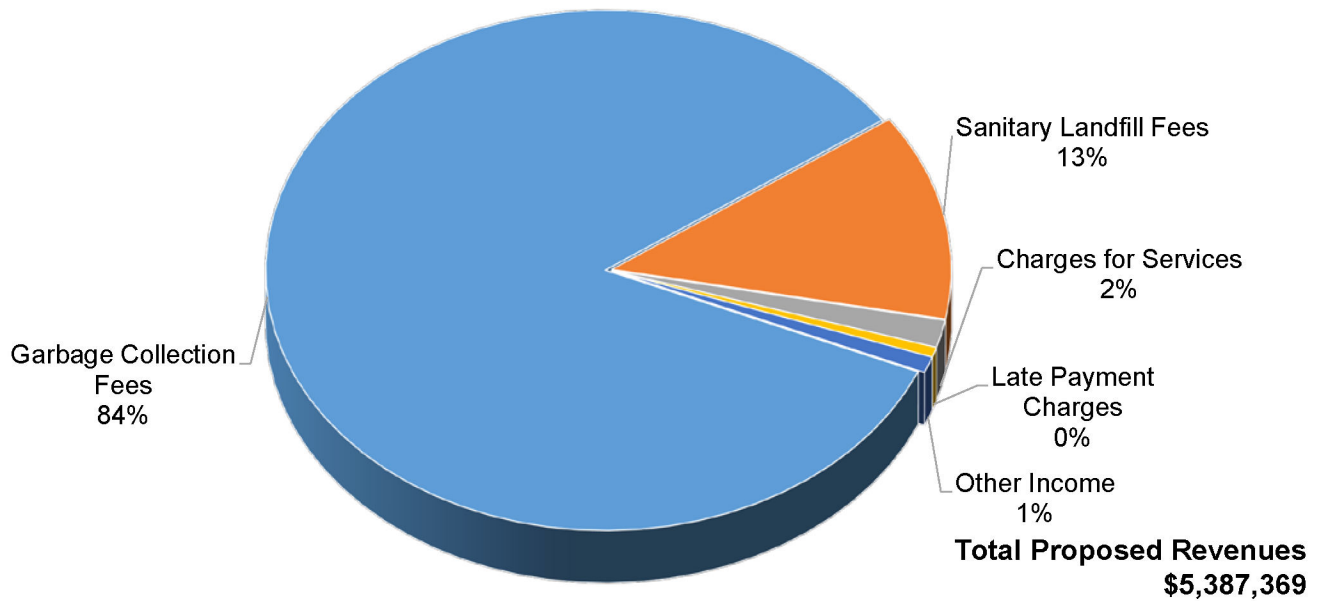
* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**City of Copperas Cove, Texas
FY 2022 Proposed Budget
Solid Waste Fund
Budgeted Revenues by Source Comparison**

Fiscal Year 2020-2021 Projected Revenue

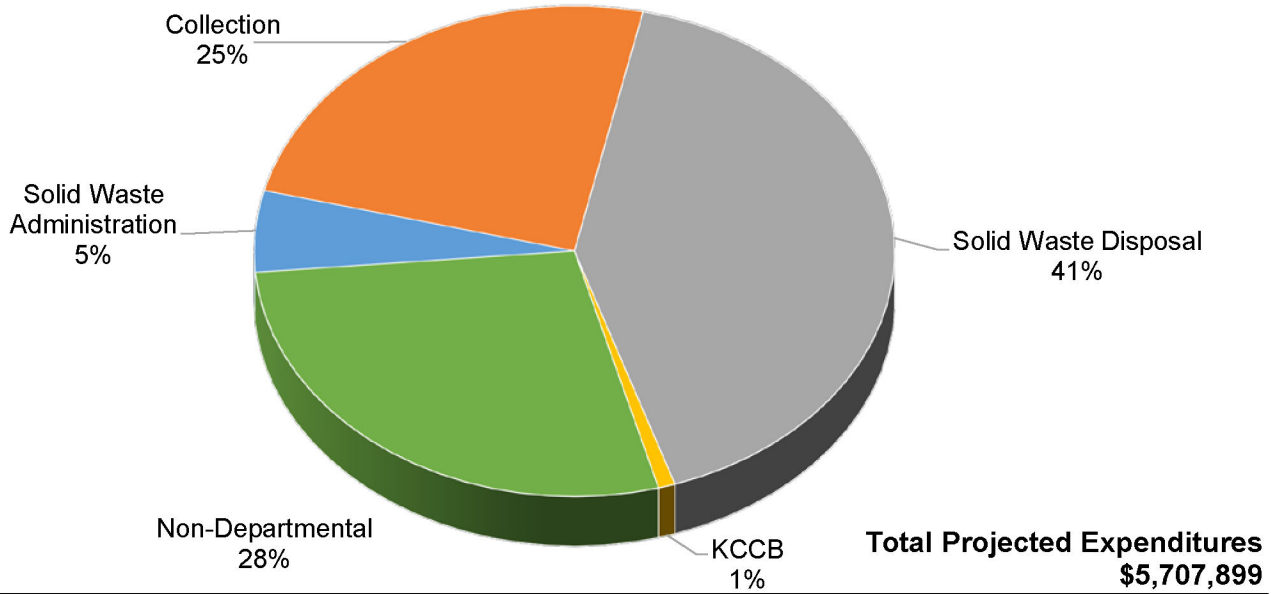


Fiscal Year 2021-2022 Proposed Revenue

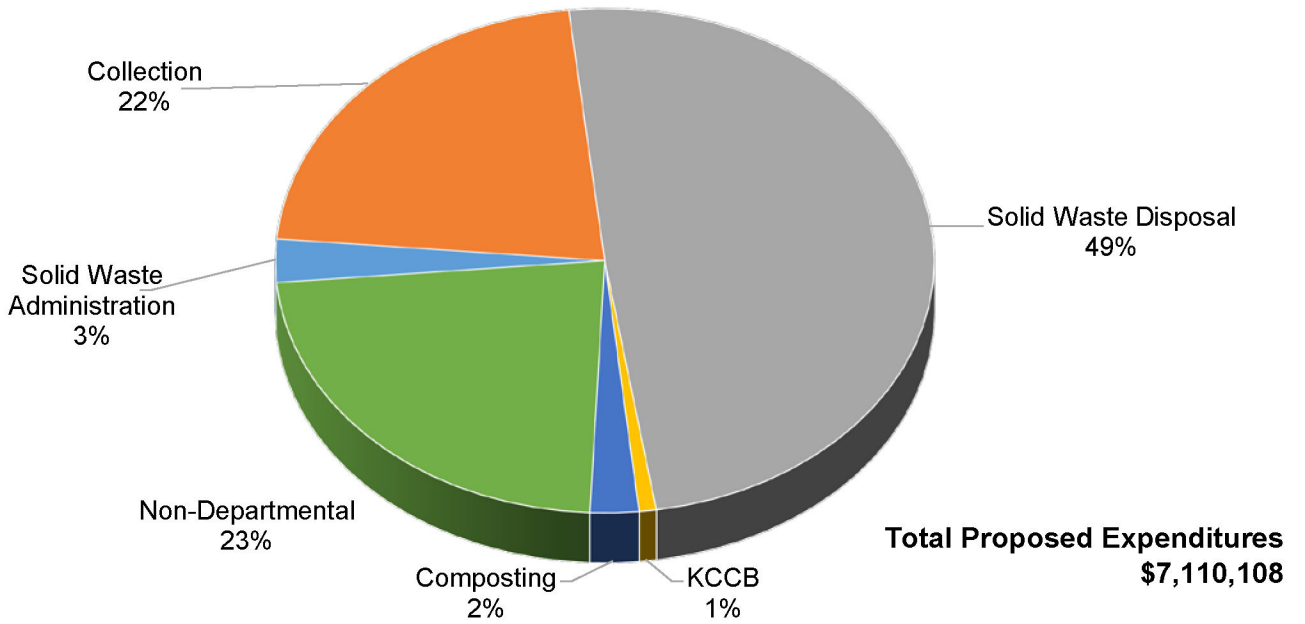


**City of Copperas Cove, Texas
 FY 2022 Proposed Budget
 Solid Waste Fund
 Budgeted Expenditures by Function Comparison**

Fiscal Year 2020-2021 Projected Expenditures

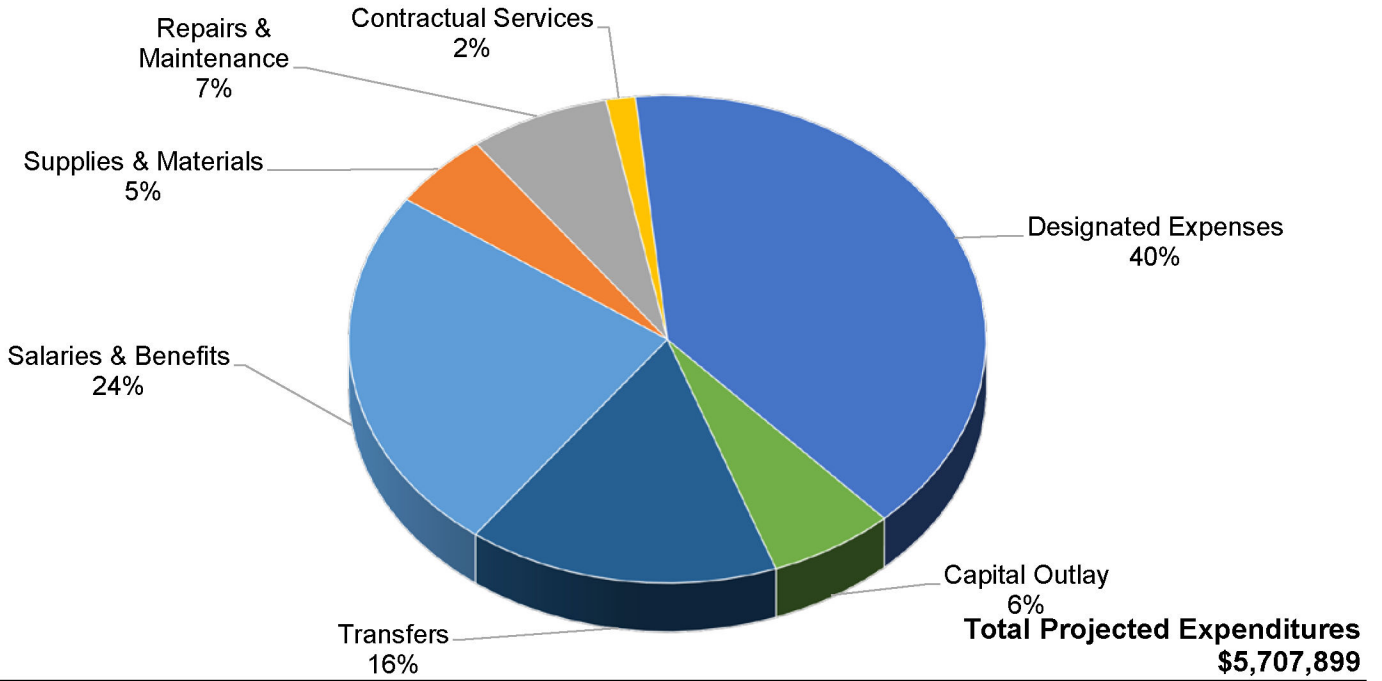


Fiscal Year 2021-2022 Proposed Expenditures

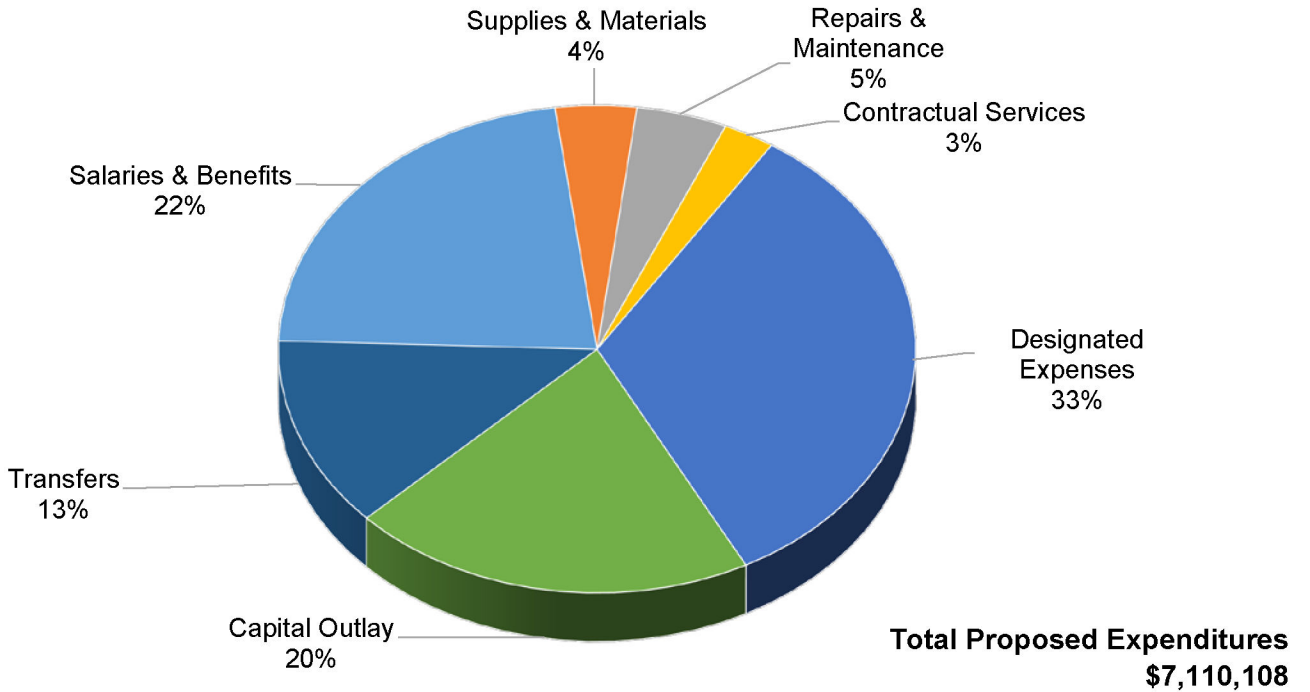


**City of Copperas Cove, Texas
 FY 2022 Proposed Budget
 Solid Waste Fund
 Budgeted Expenditures by Object Comparison**

Fiscal Year 2020-2021 Projected Expenditures

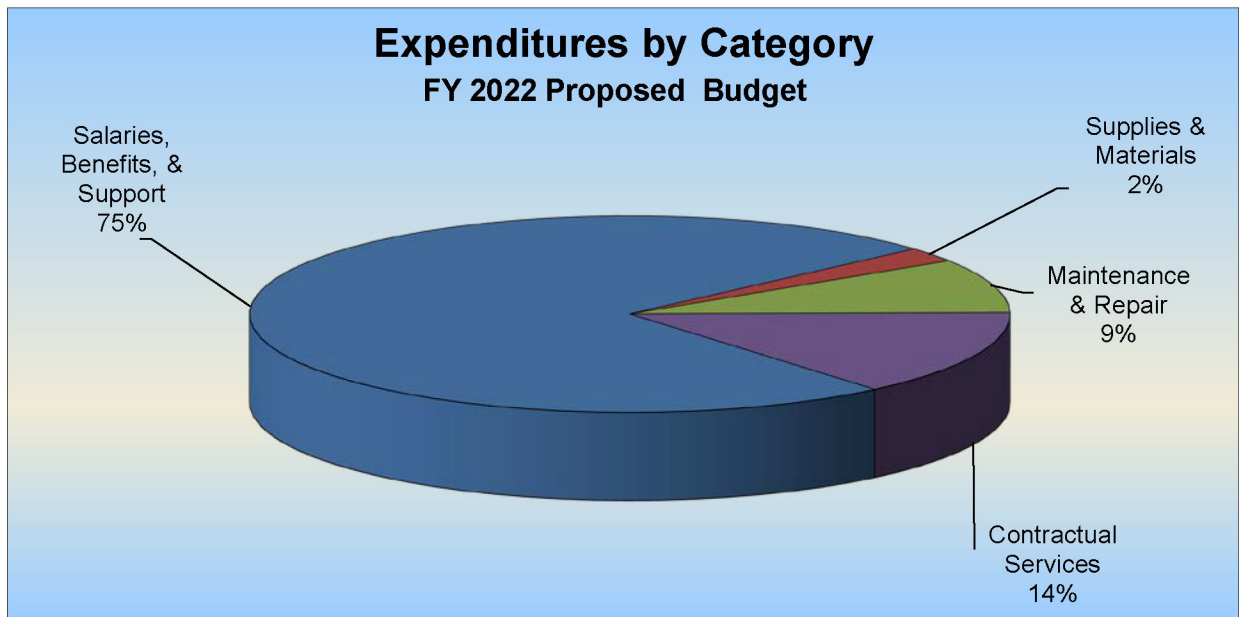


Fiscal Year 2021-2022 Proposed Expenditures



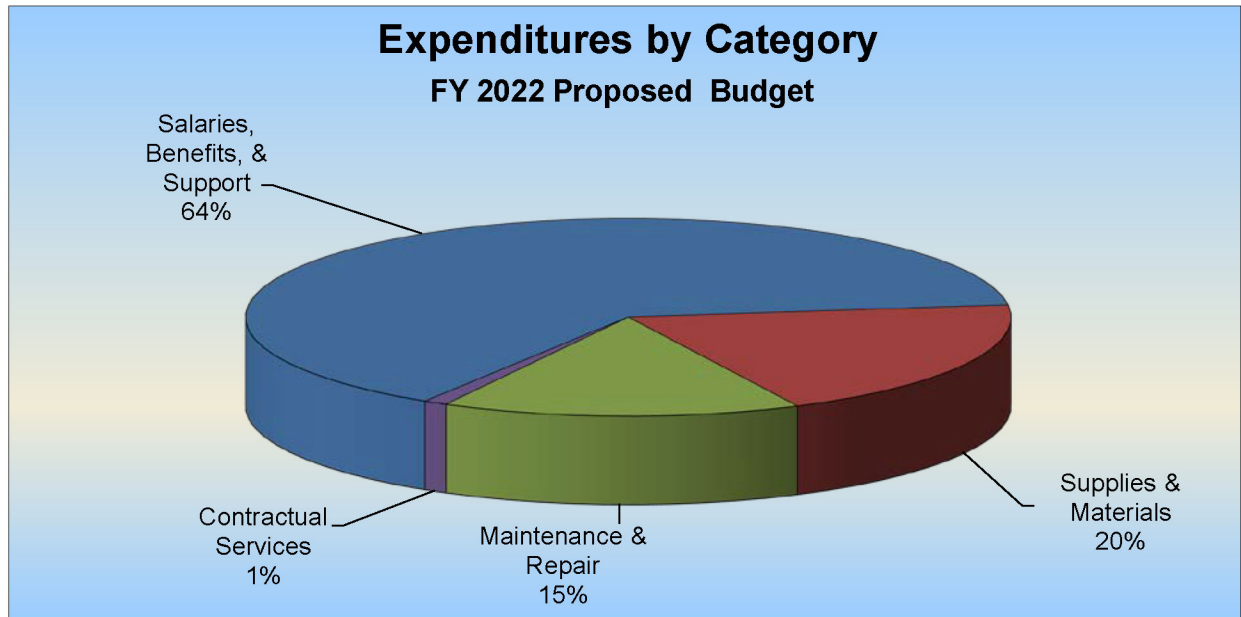
EXPENDITURE SUMMARY
SOLID WASTE ADMINISTRATION

| CATEGORY | <i>Fund 03 Dept# 9000</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 134,302 | \$ 141,672 | \$ 136,305 | \$ 146,378 |
| Supplies & Materials | 7,194 | 5,326 | 11,029 | 4,730 |
| Maintenance & Repair | 3,766 | 8,030 | 146,986 | 17,492 |
| Contractual Services | 8,037 | 10,980 | 9,418 | 27,723 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | 2,004 | - |
| Total | \$ 153,299 | \$ 166,008 | \$ 305,742 | \$ 196,323 |



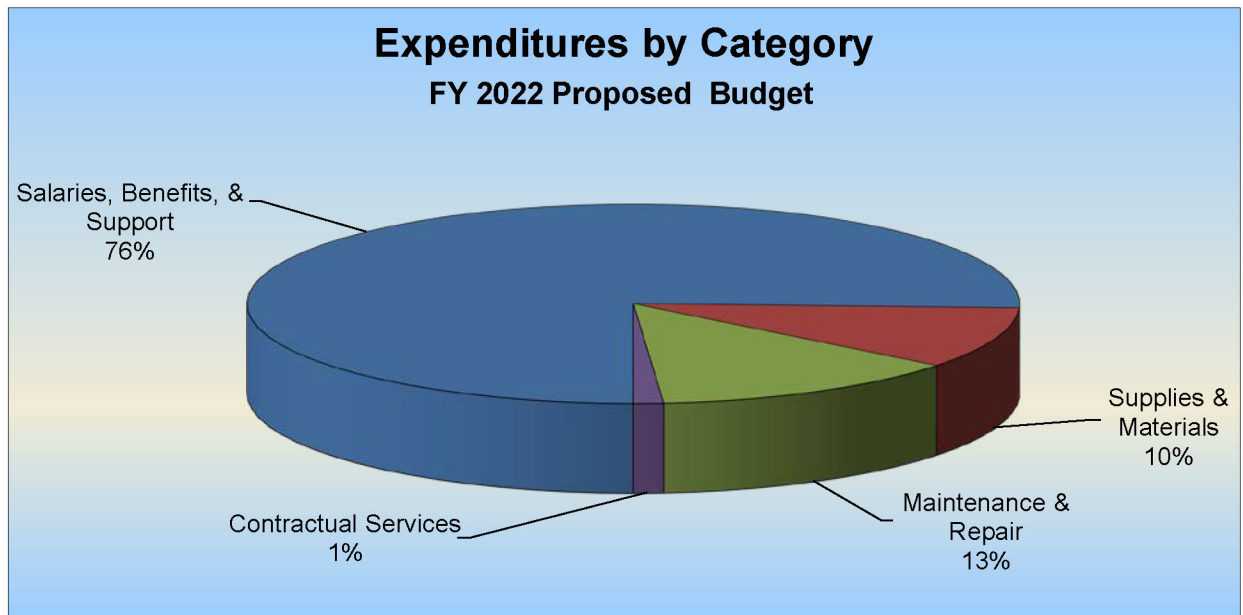
EXPENDITURE SUMMARY
SOLID WASTE COLLECTIONS - RESIDENTIAL

| CATEGORY | <i>Fund 03 Dept# 9101</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 345,486 | \$ 418,784 | \$ 394,248 | \$ 424,054 |
| Supplies & Materials | 114,843 | 129,772 | 120,828 | 130,240 |
| Maintenance & Repair | 64,653 | 80,000 | 80,000 | 100,196 |
| Contractual Services | 6,735 | 6,740 | 6,740 | 6,650 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 531,717 | \$ 635,296 | \$ 601,816 | \$ 661,140 |



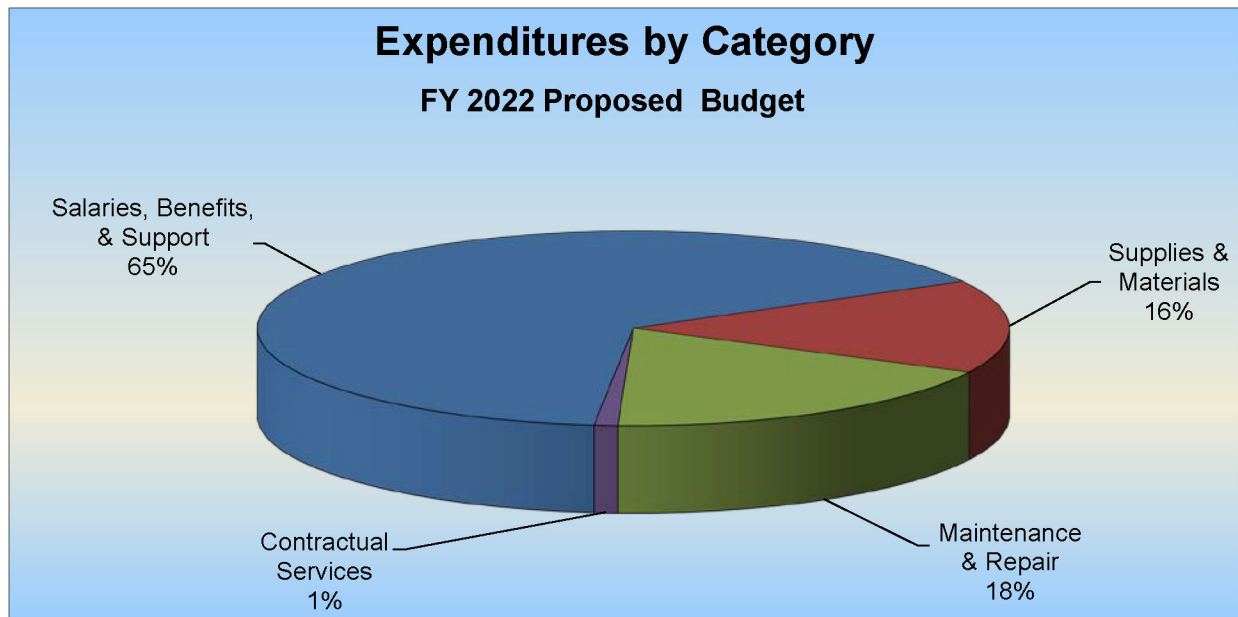
EXPENDITURE SUMMARY
SOLID WASTE COLLECTIONS - RECYCLING

| CATEGORY | <i>Fund 03 Dept# 9102</i> | | | |
|-------------------------------|-------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 137,230 | \$ 193,374 | \$ 166,019 | \$ 187,106 |
| Supplies & Materials | 17,916 | 28,620 | 30,234 | 24,680 |
| Maintenance & Repair | 13,560 | 29,000 | 29,000 | 32,372 |
| Contractual Services | 2,453 | 3,460 | 3,460 | 3,090 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 171,159 | \$ 254,454 | \$ 228,713 | \$ 247,248 |



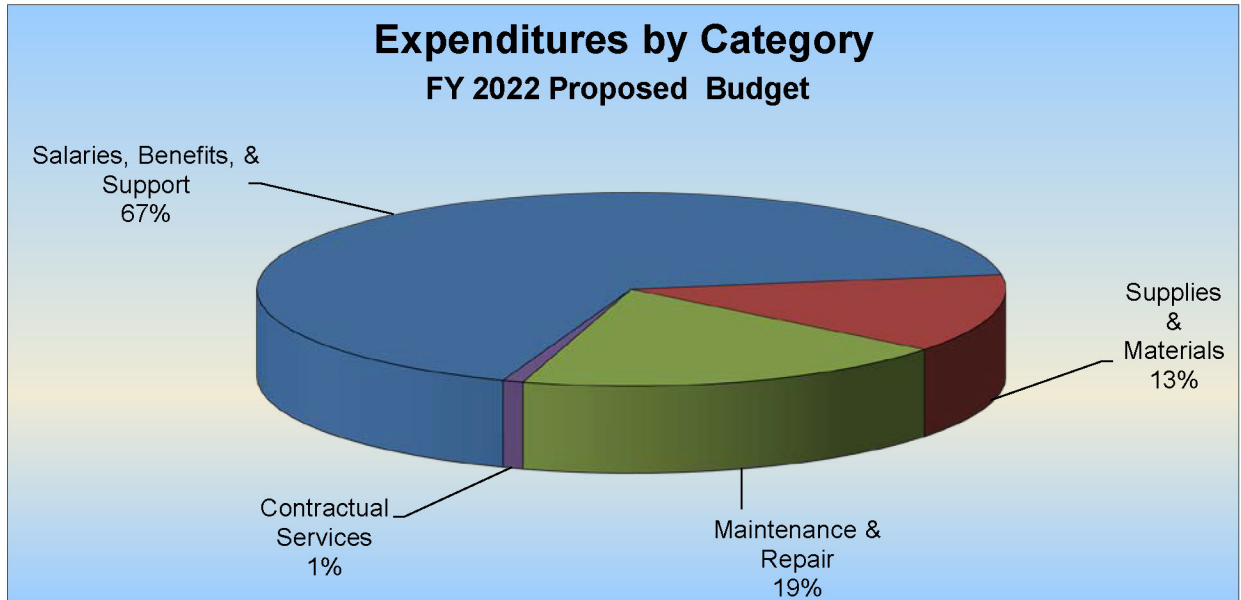
EXPENDITURE SUMMARY
SOLID WASTE COLLECTIONS - BRUSH & BULK

| CATEGORY | <i>Fund 03</i> | | | |
|-------------------------------|-------------------|------------------------------|-----------------------------------|-------------------------------|
| | <i>Dept# 9103</i> | | | |
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 108,805 | \$ 139,930 | \$ 125,071 | \$ 144,053 |
| Supplies & Materials | 17,501 | 30,515 | 30,683 | 34,075 |
| Maintenance & Repair | 29,766 | 28,000 | 30,000 | 40,104 |
| Contractual Services | 3,489 | 3,170 | 2,588 | 2,220 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | 3,545 | - |
| Total | \$ 159,561 | \$ 201,615 | \$ 191,887 | \$ 220,452 |



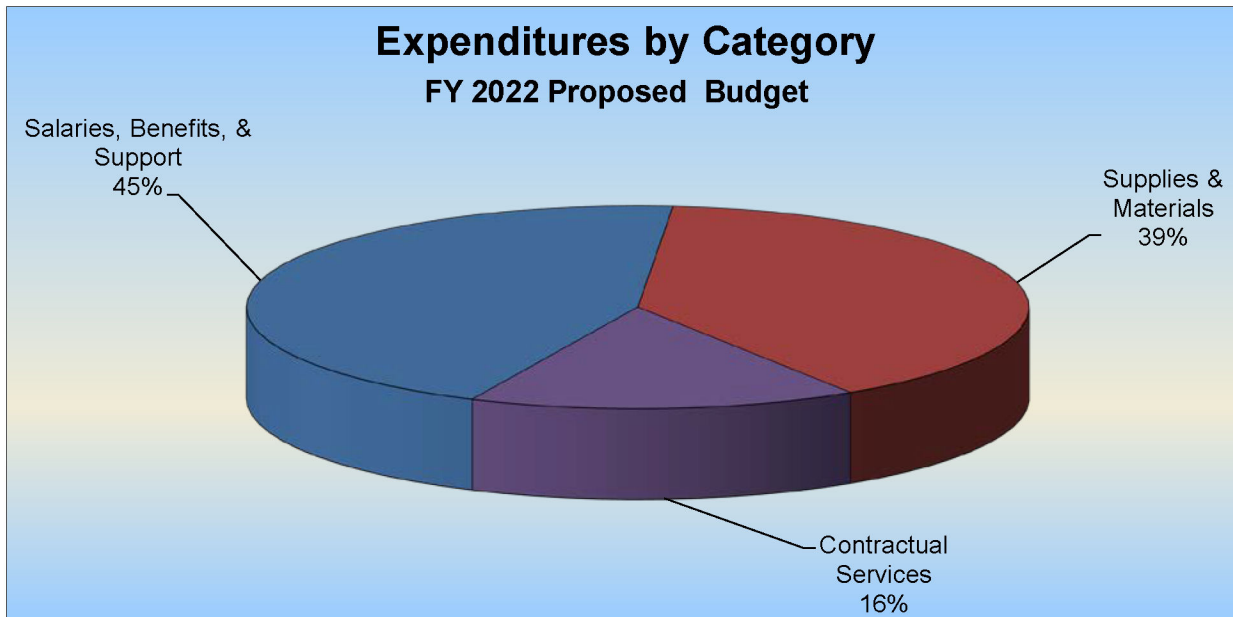
EXPENDITURE SUMMARY
SOLID WASTE COLLECTIONS - COMMERCIAL

| CATEGORY | Fund 03 Dept# 9104 | | | |
|-------------------------------|-----------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 233,131 | \$ 277,859 | \$ 267,983 | \$ 286,128 |
| Supplies & Materials | 39,997 | 52,520 | 49,829 | 56,020 |
| Maintenance & Repair | 31,340 | 69,000 | 52,855 | 80,836 |
| Contractual Services | 4,240 | 4,600 | 4,274 | 3,850 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 308,708 | \$ 403,979 | \$ 374,941 | \$ 426,834 |



EXPENDITURE SUMMARY
KEEP COPPERAS COVE BEAUTIFUL (KCCB)

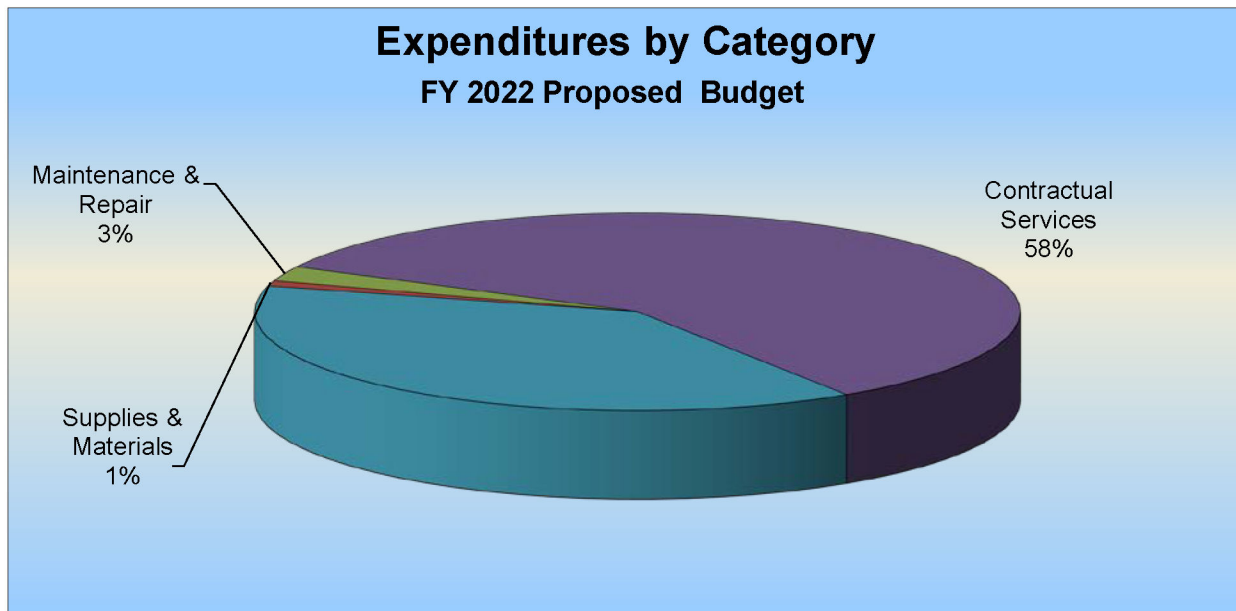
| CATEGORY | <i>Fund 03</i> <i>Dept# 9105</i> | | | |
|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 16,780 | \$ 16,885 | \$ 19,565 | \$ 26,444 |
| Supplies & Materials | 19,836 | 20,632 | 22,570 | 23,430 |
| Maintenance & Repair | - | - | - | - |
| Contractual Services | 5,624 | 8,400 | 6,196 | 9,550 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 42,240 | \$ 45,917 | \$ 48,331 | \$ 59,424 |



EXPENDITURE SUMMARY

COMPOSTING

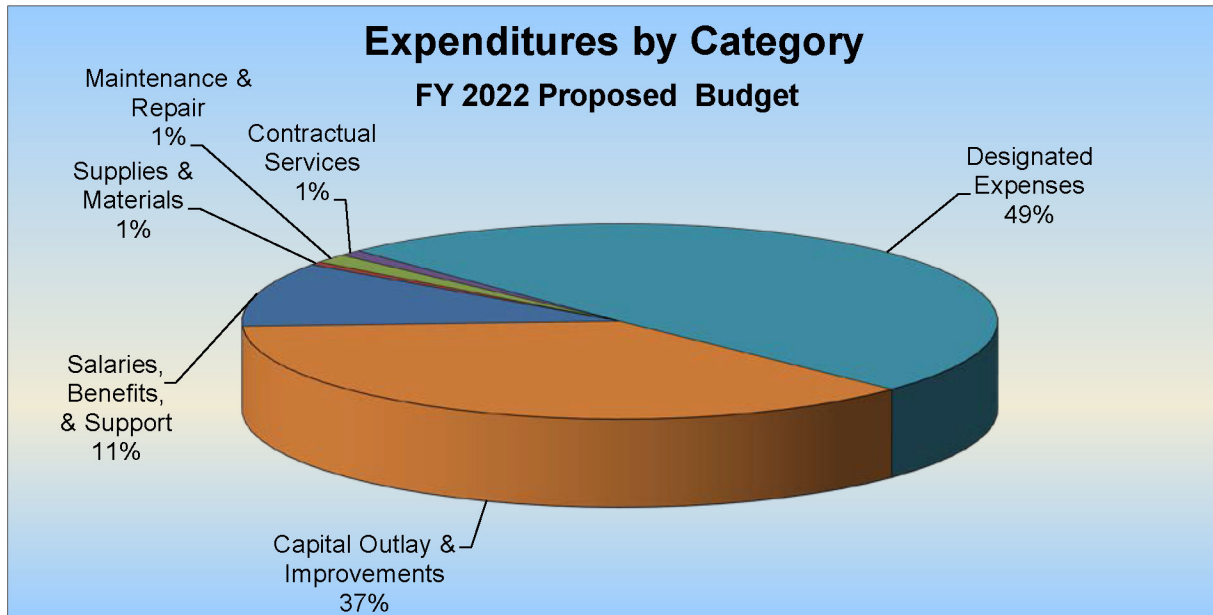
| CATEGORY | | | <i>Fund</i> | <i>03</i> |
|-------------------------------|-------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | <i>Dept#</i> | <i>9106</i> |
| | | | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ - |
| Supplies & Materials | - | - | - | 1,500 |
| Maintenance & Repair | - | - | - | 4,150 |
| Contractual Services | - | - | - | 98,850 |
| Designated Expenses | - | - | - | 65,000 |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ - | \$ - | \$ - | \$ 169,500 |



EXPENDITURE SUMMARY
SOLID WASTE DISPOSAL / TRANSFER STATION

Fund **03**
Dept# **9200**

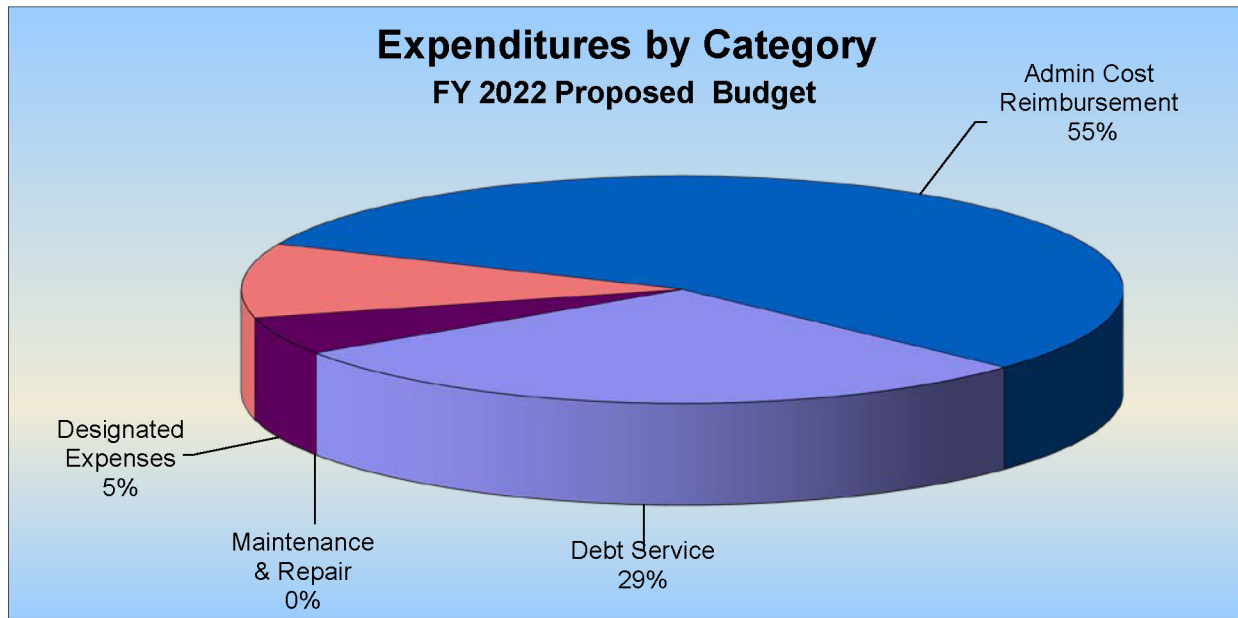
| CATEGORY | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
|-------------------------------|---------------------------|---------------------------------------|--|--|
| Salaries, Benefits, & Support | \$ 187,434 | \$ 364,983 | \$ 286,229 | \$ 373,020 |
| Supplies & Materials | 19,049 | 20,630 | 23,196 | 18,690 |
| Maintenance & Repair | 47,911 | 52,300 | 52,300 | 52,300 |
| Contractual Services | 14,764 | 23,555 | 26,363 | 34,135 |
| Designated Expenses | 1,496,442 | 1,525,123 | 1,760,289 | 1,731,000 |
| Capital Outlay & Improvements | 6,232 | 210,000 | 218,735 | 1,292,200 |
| Total | \$ 1,771,832 | \$ 2,196,591 | \$ 2,367,112 | \$ 3,501,345 |



EXPENDITURE SUMMARY

NON-DEPARTMENTAL

| CATEGORY | Fund 03 Dept# 9500 | | | |
|-------------------------------|-----------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ - |
| Supplies & Materials | - | - | - | - |
| Maintenance & Repair | 8,923 | 9,475 | 15,561 | - |
| Contractual Services | 24,933 | 24,212 | 25,938 | - |
| Designated Expenses | 89,401 | 94,570 | 84,042 | 88,244 |
| Capital Outlay & Improvements | 44,549 | - | 139,822 | 172,013 |
| Admin Cost Reimbursement | 899,121 | 899,121 | 902,621 | 902,621 |
| Debt Service | 413,153 | 411,398 | 421,373 | 464,964 |
| Total | \$ 1,480,080 | \$ 1,438,776 | \$ 1,589,357 | \$ 1,627,842 |





FY 2021 - 2022



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 2022 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 225 members. Green/Special Green fees and Cart Rental fees provide 53% 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 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Adopted | FY 2021 Projected | FY 2022 Proposed |
|------------------------|---------------------------|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|
| Green Fees | 40,182 | 55,051 | 85,754 | 128,500 | 134,500 | 155,034 |
| Special Green Fees | 82,962 | 75,956 | 54,268 | - | - | - |
| Cart Rental Fees | 34,091 | 34,467 | 68,544 | 42,663 | 90,000 | 50,000 |
| Membership Dues | 47,230 | 46,753 | 51,734 | 58,489 | 58,489 | 58,500 |
| Cart Storage Fees | 26,082 | 24,121 | 32,909 | 38,480 | 36,500 | 38,800 |
| Pro Shop Sales | 27,429 | 18,995 | 18,282 | 30,492 | 30,493 | 36,492 |
| Other Operating Income | 49,755 | 43,675 | 49,852 | 46,166 | 56,747 | 48,359 |
| TOTAL | 307,731 | 299,018 | 361,343 | 344,790 | 406,729 | 387,185 |
| EXPENSES | | | | | | |
| Salaries & Benefits | 50,474 | 64,400 | 65,304 | 86,579 | 77,722 | 88,668 |
| Supplies & Materials | 54,908 | 67,169 | 67,914 | 60,019 | 61,301 | 64,797 |
| Repairs & Maintenance | 38,349 | 40,267 | 86,592 | 55,858 | 61,635 | 47,020 |
| Contractual Services | 56,880 | 61,185 | 67,790 | 80,617 | 82,942 | 82,856 |
| Designated Expenses | 27,344 | 24,213 | 1,078 | 29,184 | 37,122 | 41,078 |
| Miscellaneous | 33,122 | 31,859 | 31,298 | 30,648 | 30,648 | 19,998 |
| TOTAL | 261,077 | 289,093 | 319,976 | 342,905 | 351,370 | 344,417 |
| Revenues Over/(Under) | | | | | | |
| Expenses | 46,654 | 9,925 | 41,367 | 1,885 | 55,359 | 42,768 |
| TOTAL | 307,731 | 299,018 | 361,343 | 344,790 | 406,729 | 387,185 |

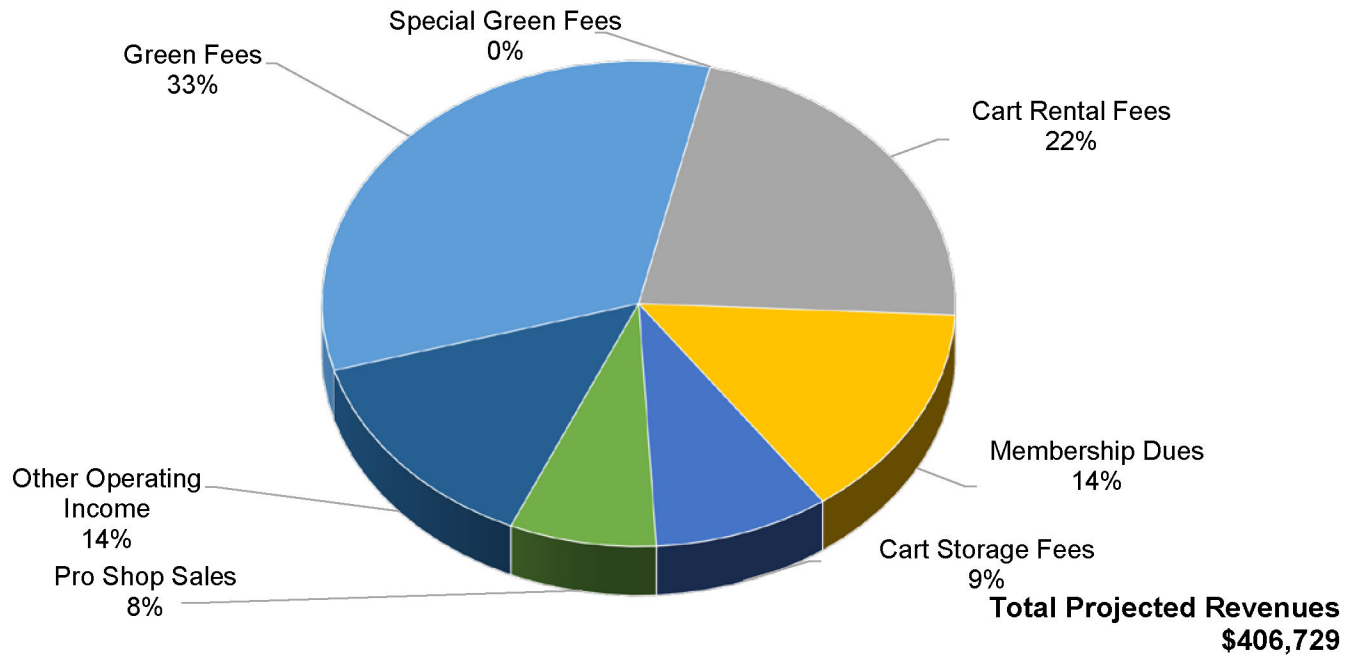
CITY OF COPPERAS COVE, TEXAS
FISCAL YEAR 2021-22 PROPOSED BUDGET
GOLF COURSE FUND
SUMMARY OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

| Description | Actual FY 2019-20 | Adopted Budget FY 2020-21 | Projected FY 2020-21 | Proposed Base Budget FY 2021-22 | New Requests FY 2021-22 | Proposed FY 2021-22 |
|--|-----------------------|---------------------------------|-------------------------|---------------------------------------|-------------------------------|------------------------|
| BEGINNING FUND BALANCE: | | | | | | |
| Unreserved, Undesignated | \$ (1,391,946) | \$ (1,350,579) | \$ (1,350,579) | \$ (1,295,220) | \$ - | \$ (1,295,220) |
| TOTAL BEGINNING FUND BALANCE | \$ (1,391,946) | \$ (1,350,579) | \$ (1,350,579) | \$ (1,295,220) | \$ - | \$ (1,295,220) |
| REVENUES: | | | | | | |
| Green Fees | \$ 85,754 | \$ 128,500 | \$ 134,500 | \$ 155,034 | \$ - | \$ 155,034 |
| Special Green Fees | 54,268 | - | - | - | - | - |
| Cart Rental Fees | 68,544 | 42,663 | 90,000 | 50,000 | - | 50,000 |
| Membership Dues | 51,734 | 58,489 | 58,489 | 58,500 | - | 58,500 |
| Cart Storage Fees | 32,909 | 38,480 | 36,500 | 38,800 | - | 38,800 |
| Trail Fees | 7,476 | 10,025 | 10,025 | 10,025 | - | 10,025 |
| Pro Shop Sales | 18,282 | 30,492 | 30,493 | 36,492 | - | 36,492 |
| Driving Range Fees | 10,569 | 11,507 | 11,507 | 13,700 | - | 13,700 |
| Snack Bar Revenue-Food & Beverage | 4,929 | 4,557 | 5,295 | 4,557 | - | 4,557 |
| Tournament Fees - Green and Cart | 71 | 6,761 | 6,761 | 6,761 | - | 6,761 |
| Snack Bar Revenue-Alcohol Sale | 9,925 | 12,776 | 12,776 | 12,776 | - | 12,776 |
| Miscellaneous Revenue | 16,882 | 540 | 10,383 | 540 | - | 540 |
| TOTAL REVENUES | \$ 361,343 | \$ 344,790 | \$ 406,729 | \$ 387,185 | \$ - | \$ 387,185 |
| TOTAL FUNDS AVAILABLE | \$ (1,030,603) | \$ (1,005,789) | \$ (943,850) | \$ (908,035) | \$ - | \$ (908,035) |
| EXPENDITURES: | | | | | | |
| Golf Course - Operations (7400) | \$ 151,674 | \$ 196,849 | \$ 196,308 | \$ 209,545 | \$ - | \$ 209,545 |
| Golf Course - Maintenance (7402) | 137,004 | 115,408 | 124,414 | 114,874 | - | 114,874 |
| Golf Course - Non-Departmental (7500) | - | - | - | - | - | - |
| OPERATING EXPENDITURES | \$ 288,678 | \$ 312,257 | \$ 320,722 | \$ 324,419 | \$ - | \$ 324,419 |
| OTHER EXPENDITURES: | | | | | | |
| Principal & Int Debt Pymts | \$ 31,298 | \$ 30,648 | \$ 30,648 | \$ 19,998 | \$ - | \$ 19,998 |
| TOTAL OTHER EXPENDITURES | \$ 31,298 | \$ 30,648 | \$ 30,648 | \$ 19,998 | \$ - | \$ 19,998 |
| TOTAL EXPENDITURES | \$ 319,976 | \$ 342,905 | \$ 351,370 | \$ 344,417 | \$ - | \$ 344,417 |
| ENDING FUND BALANCE: | | | | | | |
| Unreserved, Undesignated | \$ (1,350,579) | \$ (1,348,694) | \$ (1,295,220) | \$ (1,252,452) | \$ - | \$ (1,252,452) |
| TOTAL ENDING FUND BALANCE | \$ (1,350,579) | \$ (1,348,694) | \$ (1,295,220) | \$ (1,252,452) | \$ - | \$ (1,252,452) |
| IDEAL FUND BALANCE | \$ 72,170 | \$ 85,726 | \$ 80,181 | \$ 81,105 | \$ - | \$ 81,105 |
| OVER (UNDER) IDEAL FUND BALANCE | \$ (1,422,749) | \$ (1,434,420) | \$ (1,375,401) | \$ (1,333,557) | \$ - | \$ (1,333,557) |

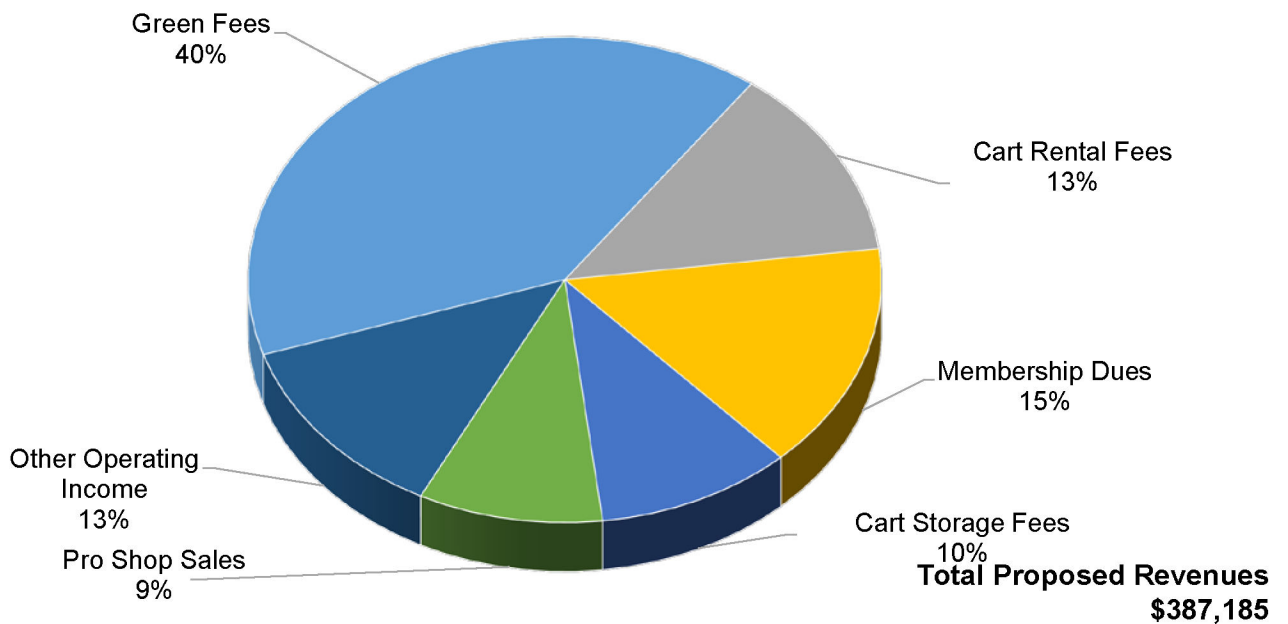
* The Current Budget Includes budget amendments approved by City Council throughout the fiscal year.

**City of Copperas Cove, Texas
 FY 2022 Proposed Budget
 Golf Course Fund
 Budgeted Revenues by Source Comparison**

Fiscal Year 2020-2021 Projected Revenue

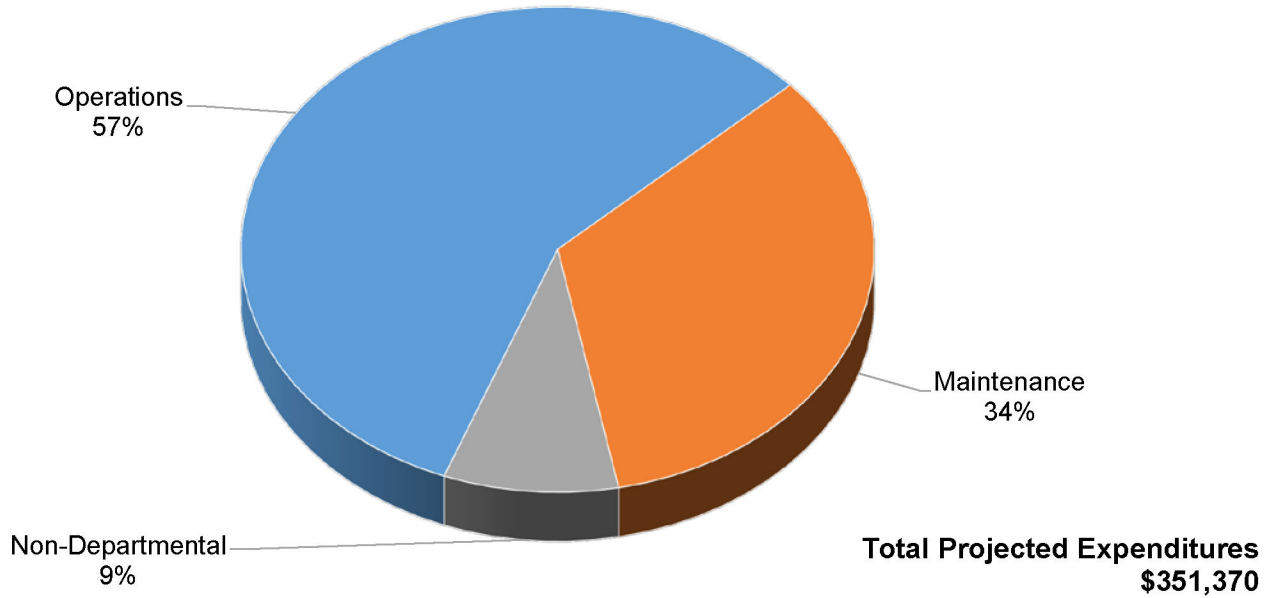


Fiscal Year 2021-2022 Proposed Revenue

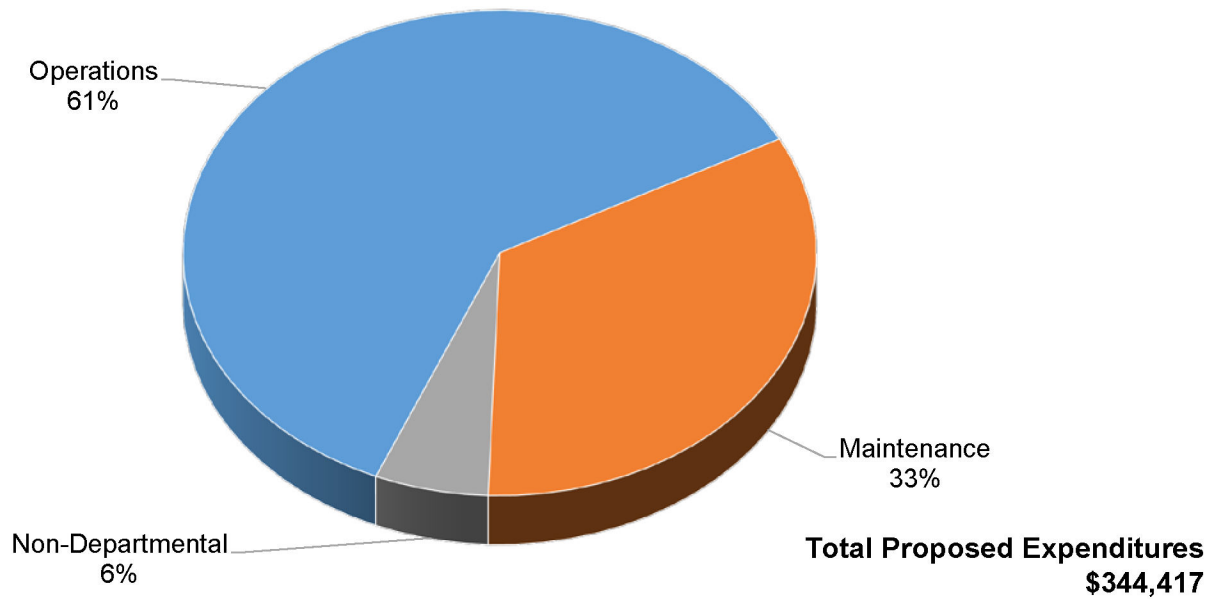


**City of Copperas Cove, Texas
FY 2022 Proposed Budget
Golf Course Fund
Budgeted Expenditures by Function Comparison**

Fiscal Year 2020-2021 Projected Expenditures

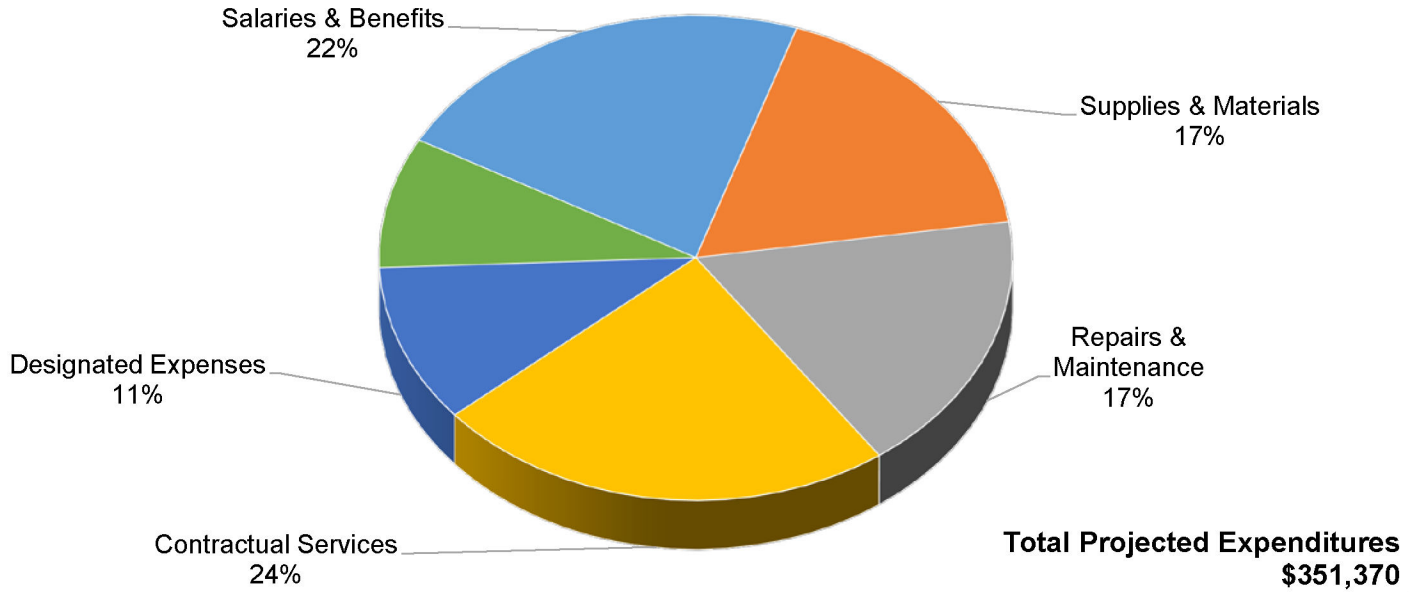


Fiscal Year 2021-2022 Proposed Expenditures

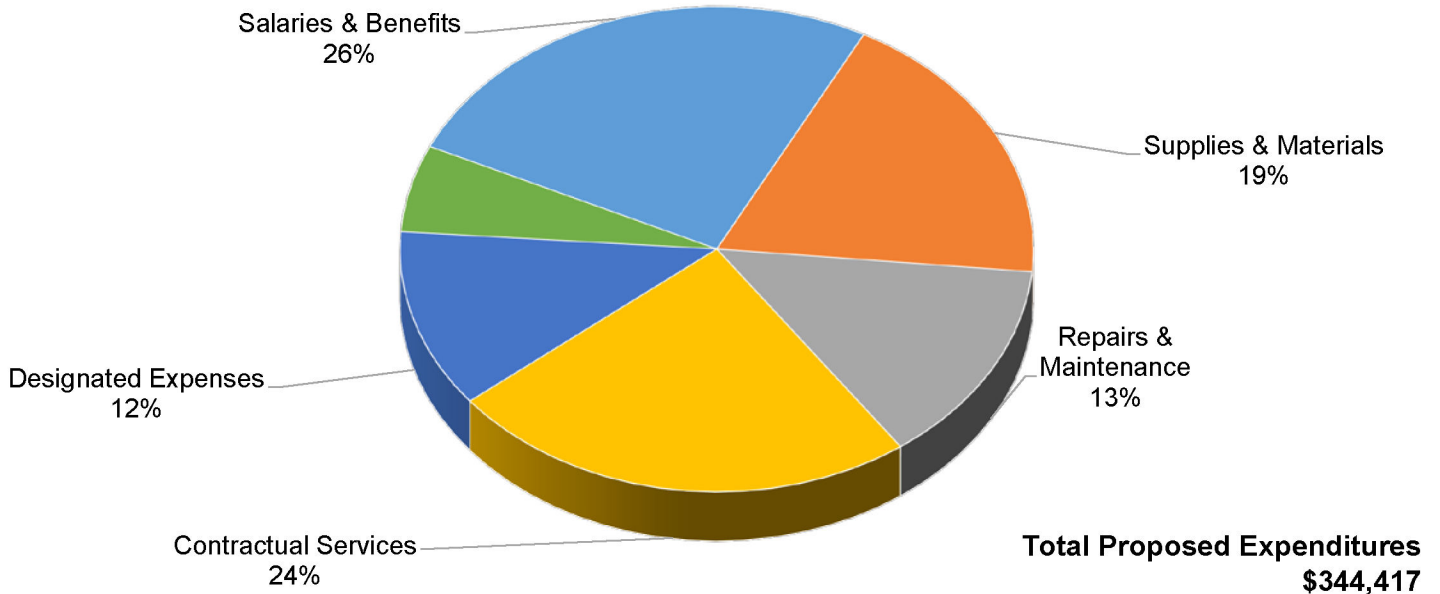


**City of Copperas Cove, Texas
FY 2022 Proposed Budget
Golf Course Fund
Budgeted Expenditures by Object Comparison**

Fiscal Year 2020-2021 Projected Expenditures

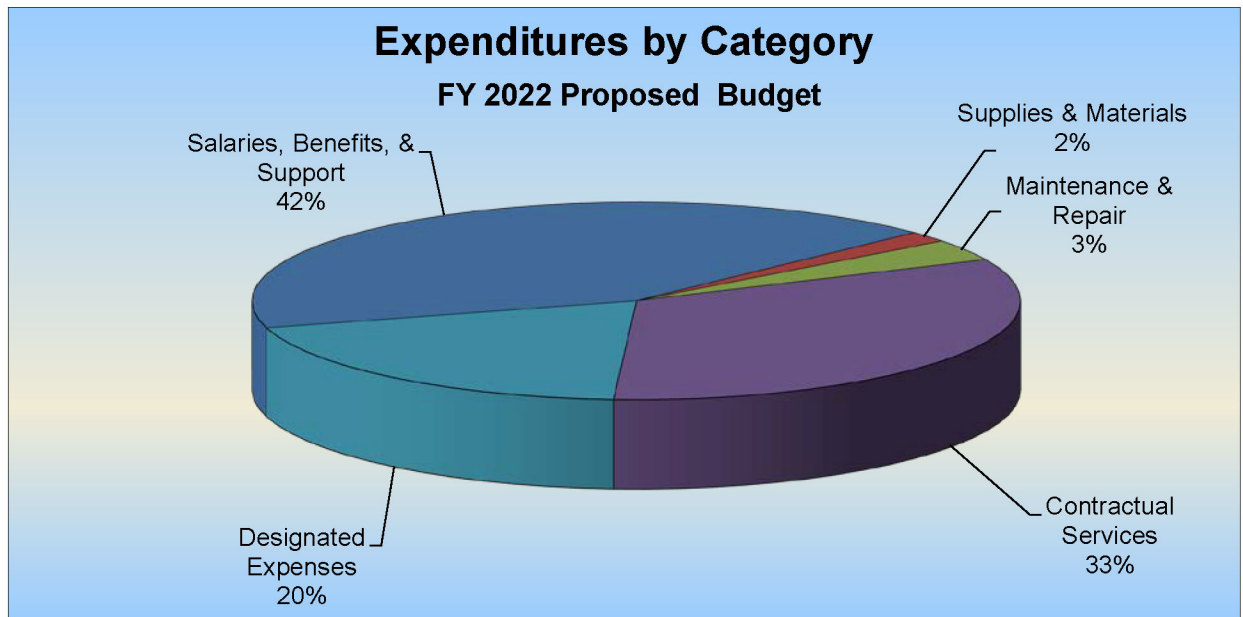


Fiscal Year 2021-2022 Proposed Expenditures



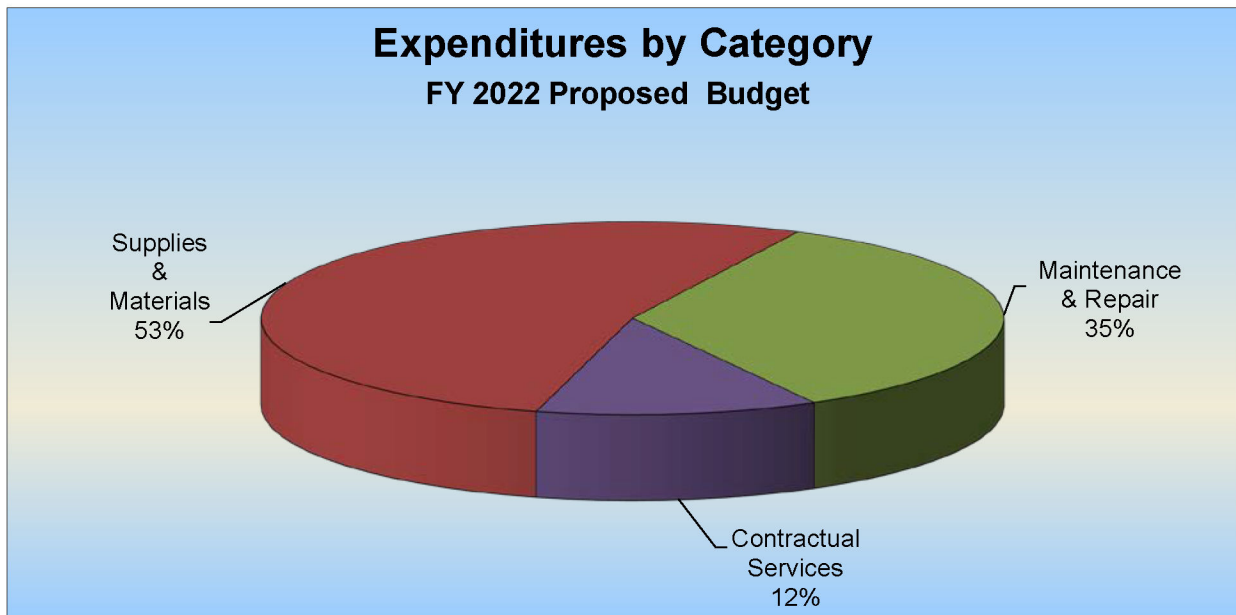
EXPENDITURE SUMMARY
GOLF COURSE OPERATIONS

| CATEGORY | <i>Fund 09</i> <i>Dept# 7400</i> | | | |
|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|-------------------------------|
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ 65,304 | \$ 86,579 | \$ 77,722 | \$ 88,668 |
| Supplies & Materials | 14,603 | 3,699 | 4,199 | 3,699 |
| Maintenance & Repair | 7,550 | 8,832 | 7,760 | 7,340 |
| Contractual Services | 63,139 | 68,555 | 69,505 | 68,760 |
| Designated Expenses | 1,078 | 29,184 | 37,122 | 41,078 |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 151,674 | \$ 196,849 | \$ 196,308 | \$ 209,545 |



EXPENDITURE SUMMARY
GOLF COURSE MAINTENANCE

| CATEGORY | | | <i>Fund</i> | <i>09</i> |
|-------------------------------|-------------------|-------------------|---------------------|-------------------------|
| | FY 2020 | FY 2021 | <i>Dept#</i> | <i>7402</i> |
| | Actual | Adopted Budget | Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ - |
| Supplies & Materials | 53,311 | 56,320 | 57,102 | 61,098 |
| Maintenance & Repair | 79,042 | 47,026 | 53,875 | 39,680 |
| Contractual Services | 4,651 | 12,062 | 13,437 | 14,096 |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Total | \$ 137,004 | \$ 115,408 | \$ 124,414 | \$ 114,874 |



EXPENDITURE SUMMARY

NON-DEPARTMENTAL

| CATEGORY | <i>Fund</i> | | <i>09</i> | |
|-------------------------------|-------------------|------------------------------|-----------------------------------|-------------------------------|
| | <i>Dept#</i> | | <i>7500</i> | |
| | FY 2020 Actual | FY 2021 Adopted Budget | FY 2021 Year End Projection | FY 2022 Proposed Budget |
| Salaries, Benefits, & Support | \$ - | \$ - | \$ - | \$ - |
| Supplies & Materials | - | - | - | - |
| Maintenance & Repair | - | - | - | - |
| Contractual Services | - | - | - | - |
| Designated Expenses | - | - | - | - |
| Capital Outlay & Improvements | - | - | - | - |
| Debt Service | 31,298 | 30,648 | 30,648 | 19,998 |
| Total | \$ 31,298 | \$ 30,648 | \$ 30,648 | \$ 19,998 |

