

City of Mount Pleasant, Texas

UTILITY FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>BEGINNING BALANCE</b>	<b>\$5,746,510</b>	<b>\$5,410,717</b>	<b>\$4,494,850</b>
<b>REVENUES</b>			
Water Sales	\$6,291,897	\$5,900,000	\$6,200,000
Sewer Charges	1,387,113	1,400,000	1,400,000
Taps and Connect Fees	72,134	65,000	65,000
Solid Waste Collection	2,568,011	2,780,000	2,824,480
Penalties - Utility Billing	167,041	100,000	130,000
Interest Income	8,911	5,400	5,500
Sale of Equipment and Material	2,375	21,100	0
Interfund Transfer	0	50,006	50,000
Miscellaneous Revenue	70,597	45,000	50,000
<b>Total Current Revenues</b>	<b>\$10,568,079</b>	<b>\$10,366,506</b>	<b>\$10,724,980</b>
<b>Total Funds Available</b>	<b>\$16,314,589</b>	<b>\$15,777,223</b>	<b>\$15,219,830</b>
<b>EXPENDITURES</b>			
300-30 Engineering	\$110,669	\$80,976	\$86,598
300-31 Utility Administration	654,704	558,071	558,657
300-32 Solid Waste Collection	2,568,011	2,780,000	2,824,480
300-33 Water Treatment	1,533,863	1,959,570	2,464,725
300-34 Fresh Water Supply	543,830	519,551	525,000
300-35 Wastewater Plants	933,562	793,095	1,157,347
300-36 Utility Department	1,834,221	1,750,444	2,158,587
300-37 Utility Department Vehicle Services	198,249	260,622	281,349
300-38 Utility Debt Service	1,571,218	1,586,038	1,591,500
300-39 Utility Non-Departmental	955,545	994,006	970,000
<b>Total Expenditures</b>	<b>\$10,903,872</b>	<b>\$11,282,373</b>	<b>\$12,618,243</b>
<b>ENDING BALANCE</b>	<b>\$5,410,717</b>	<b>\$4,494,850</b>	<b>\$2,601,587</b>

**ENGINEERING  
DEPARTMENT SUMMARY**

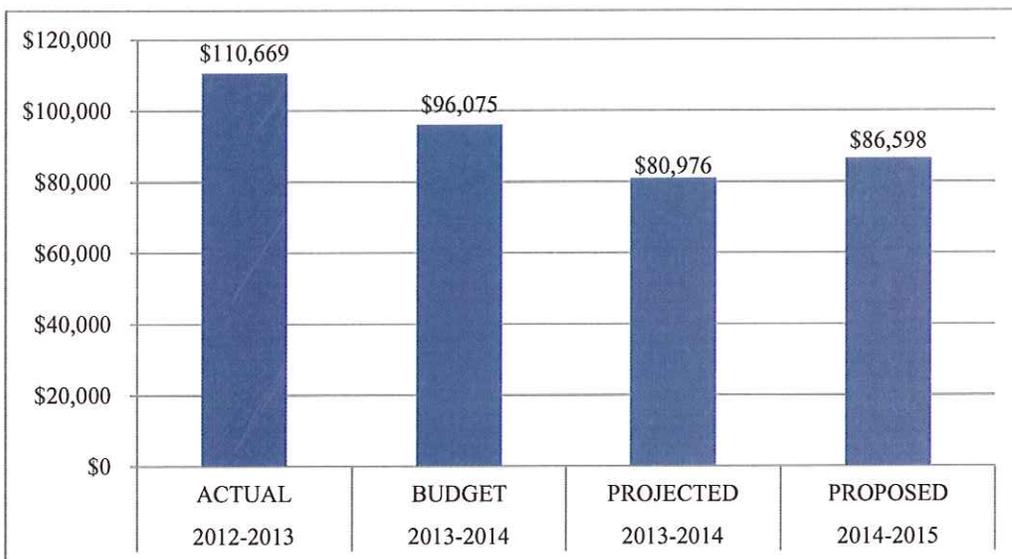
**FUND**  
Utility

**FUNCTION**  
Public Works

**ACCOUNT NO.**  
300-30

**MISSION STATEMENT/DESCRIPTION:** This department was created for fiscal year 1996-97 to separate the functions of the engineering. This includes the engineering personnel and functions.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$86,633	\$90,125	\$75,360	\$81,048
Supplies and Materials	3,672	3,800	3,600	3,700
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	500	200	200
Contractual Services	1,323	1,650	1,816	1,650
Capital Outlay	19,041	0	0	0
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$110,669</b>	<b>\$96,075</b>	<b>\$80,976</b>	<b>\$86,598</b>



**EXPENDITURE DETAIL**

**Engineering #300-30**

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>PROJECTED 2013-2014</b>	<b>PROPOSED 2014-2015</b>
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	49,202	51,024	50,228	51,735
104 Longevity	896	912	944	960
105 Overtime	4,995	2,500	1,000	2,500
107 Part-Time	7,425	10,000	0	0
109 Christmas Pay	106	108	108	108
120 Employee Allowance	0	0	0	780
122 Phone Allowance	480	480	480	480
131 Workers Compensation	1,195	1,477	1,395	1,464
132 Unemployment Compensation	73	260	207	260
133 Health Insurance	8,492	8,855	8,531	8,965
134 Dental Insurance	309	309	309	340
141 TMRS	9,221	9,226	8,726	9,129
142 Social Security	4,239	4,974	3,432	4,327
<b>SUBTOTAL</b>	<b>86,633</b>	<b>90,125</b>	<b>75,360</b>	<b>81,048</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	570	700	500	500
207 Tires and Tubes	0	100	100	200
208 Motor Vehicle Supplies	2,759	2,500	2,500	2,500
220 Other Supplies	343	500	500	500
<b>SUBTOTAL</b>	<b>3,672</b>	<b>3,800</b>	<b>3,600</b>	<b>3,700</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
404 Automotive Equipment	0	500	200	200
<b>SUBTOTAL</b>	<b>0</b>	<b>500</b>	<b>200</b>	<b>200</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	181	200	100	200
503 Liability Insurance	617	650	696	700
507 Uniforms and Clothing	139	350	270	300
513 Data Processing Maintenance	124	200	500	200
521 Memberships and Subscriptions	262	250	250	250
<b>SUBTOTAL</b>	<b>1,323</b>	<b>1,650</b>	<b>1,816</b>	<b>1,650</b>

EXPENDITURE DETAIL

Engineering #300-30

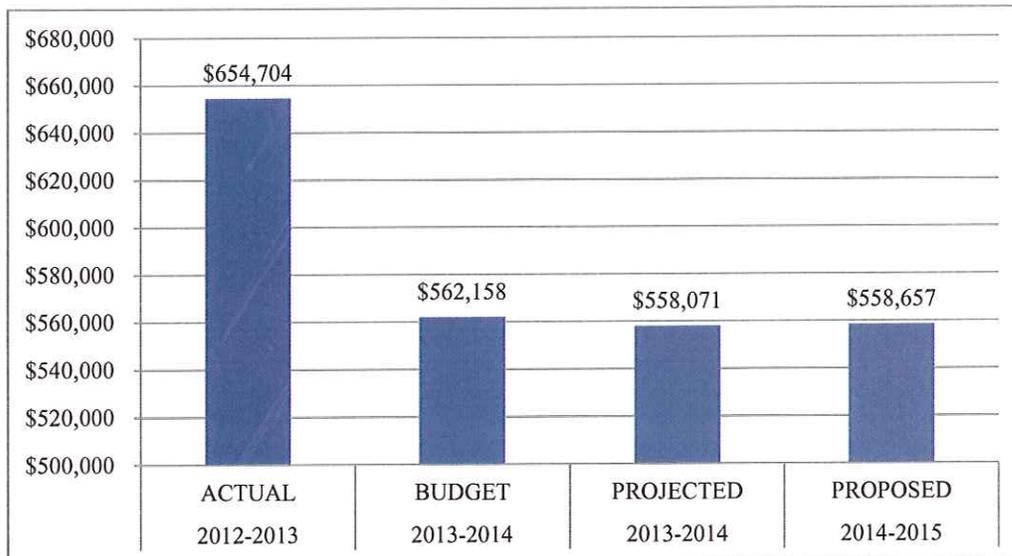
OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>CAPITAL OUTLAY</b>				
613 Motor Vehicles	19,041	0	0	0
<b>SUBTOTAL</b>	<b>19,041</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>110,669</b>	<b>96,075</b>	<b>80,976</b>	<b>86,598</b>

**UTILITY ADMINISTRATION  
DEPARTMENT SUMMARY**

<b>FUND</b>	<b>FUNCTION</b>	<b>ACCOUNT NO.</b>
Utility	Support Services	300-31

**MISSION STATEMENT/DESCRIPTION:** Utility Administration is charged with the implementation of policies established by the City Council and with the provision of general administrative and support services for those departments and operations of the City which are financed from revenues from the City's utility system. Such administrative and support services include: central accounting, financial reporting, budget preparation and control, data processing, purchasing, debt management, payroll, accounts payable, custody and investment of public funds, personnel management, records management, insurance risk management and utility billing.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$349,818	\$394,692	\$372,410	\$357,891
Supplies and Materials	65,847	57,100	66,600	71,100
Maintenance, Buildings and Structure	2,607	10,000	24,000	10,000
Maintenance, Equipment and Machinery	4,498	4,500	5,618	300
Contractual Services	94,026	95,866	89,443	91,366
Capital Outlay	137,908	0	0	28,000
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$654,704</b>	<b>\$562,158</b>	<b>\$558,071</b>	<b>\$558,657</b>



**EXPENDITURE DETAIL**  
**Utility Administration #300-31**

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	244,493	273,267	259,000	247,216
104 Longevity	2,863	3,576	3,061	3,000
109 Christmas Pay	528	540	579	486
120 Car Allowance	3,600	3,600	3,600	3,600
122 Phone Allowance	420	420	420	420
131 Workers Compensation	482	664	644	596
132 Unemployment Compensation	57	1,430	932	1,170
133 Health Insurance	34,384	38,385	37,388	34,352
134 Dental Insurance	1,531	1,700	1,466	1,530
141 TMRS	44,014	49,583	46,960	46,035
142 Social Security	17,446	21,527	18,360	19,486
<b>SUBTOTAL</b>	<b>349,818</b>	<b>394,692</b>	<b>372,410</b>	<b>357,891</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	64,503	55,000	65,000	65,000
212 Janitorial Supplies	441	600	600	600
220 Other Supplies	903	1,500	1,000	5,500
<b>SUBTOTAL</b>	<b>65,847</b>	<b>57,100</b>	<b>66,600</b>	<b>71,100</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	2,607	10,000	24,000	10,000
<b>SUBTOTAL</b>	<b>2,607</b>	<b>10,000</b>	<b>24,000</b>	<b>10,000</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
401 Office Equipment	4,198	4,200	4,618	0
403 Heating & Cooling Equipment	300	300	1,000	300
<b>SUBTOTAL</b>	<b>4,498</b>	<b>4,500</b>	<b>5,618</b>	<b>300</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	15,257	16,400	14,640	15,000
502 Rental of Equipment	768	1,266	1,266	1,266
503 Liability Insurance	694	1,000	1,951	2,000
505 Advertising	59	100	0	100
506 Business and Travel	3,479	3,000	3,500	3,500
511 Contractual and Fee Services	24,287	24,000	18,750	18,000
512 Utility Services	7,326	7,100	8,336	8,500
513 Data Processing Maintenance	36,301	35,000	35,000	35,000
514 Employee Recognition	5,855	8,000	6,000	8,000
<b>SUBTOTAL</b>	<b>94,026</b>	<b>95,866</b>	<b>89,443</b>	<b>91,366</b>

**EXPENDITURE DETAIL**  
Utility Administration #300-31

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>CAPITAL OUTLAY</b>				
612 Other Equipment	0	0	0	28,000
621 Other Improvements	137,908	0	0	0
<b>SUBTOTAL</b>	<b>137,908</b>	<b>0</b>	<b>0</b>	<b>28,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>654,704</b>	<b>562,158</b>	<b>558,071</b>	<b>558,657</b>

**BUDGET HIGHLIGHTS:**

- 220 Includes IPADS for council and staff for agendas
- 502 Rental of new postage meter
- 612 Outdoor Kiosk for water office for payment of water bills

**SOLID WASTE COLLECTION  
DEPARTMENT SUMMARY**

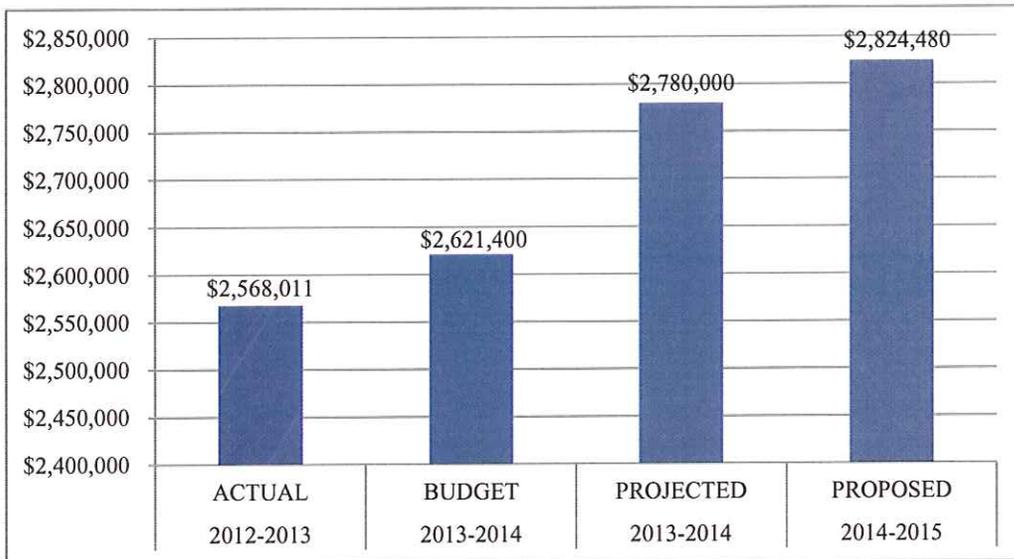
**FUND**  
Utility

**FUNCTION**  
Public Works

**ACCOUNT NO.**  
300-32

**MISSION STATEMENT/DESCRIPTION:** This Department accounts for payments made to Allied Waste for collection of City residents and commercial solid waste collection accounts in accordance with their agreement.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	0	0	0	0
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	2,568,011	2,621,400	2,780,000	2,824,480
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$2,568,011</b>	<b>\$2,621,400</b>	<b>\$2,780,000</b>	<b>\$2,824,480</b>



**EXPENDITURE DETAIL**  
**Solid Waste Collection #300-32**

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>CONTRACTUAL SERVICES</b>				
511 Contractural and Fee Services	2,205,062	2,243,490	2,270,000	2,306,320
522 Interfund Transfers	362,949	377,910	510,000	518,160
<b>SUBTOTAL</b>	<b>2,568,011</b>	<b>2,621,400</b>	<b>2,780,000</b>	<b>2,824,480</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>2,568,011</b>	<b>2,621,400</b>	<b>2,780,000</b>	<b>2,824,480</b>

**BUDGET HIGHLIGHTS:**

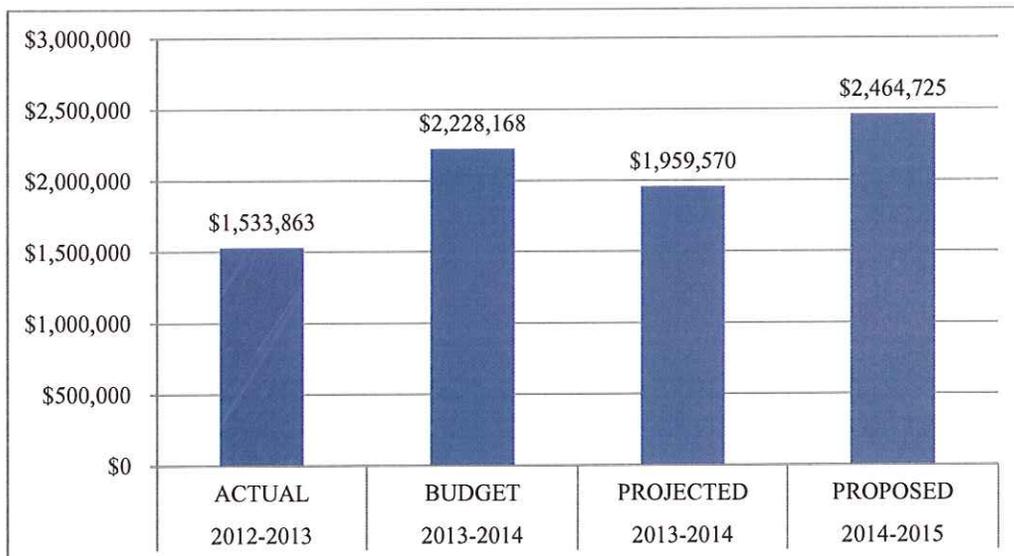
522 Transfer to general fund

**WATER TREATMENT  
DEPARTMENT SUMMARY**

<b>FUND</b>	<b>FUNCTION</b>	<b>ACCOUNT NO.</b>
Utility	Public Works	300-33

**MISSION STATEMENT/DESCRIPTION:** Water Treatment is responsible for the provision of a safe, reliable and publicly approved potable water supply which meets or exceeds all State and Federal water hygiene standards and for doing so in a manner which assures the highest possible quality of potable water for the residents of Mount Pleasant. In fulfilling this responsibility, Water Treatment personnel operate and maintain the Lake Bob Sandlin Raw Water Pump Station and in-take structure, the Lake Tankersley booster pump station, raw water storage facility of 10 million gallons, four ground storage facilities with a total capacity of 5.5 million gallons, three elevated water storage tanks with a total capacity of 1.8 million gallons, the City's Water Treatment Plant which has a treatment capacity of 12 MGD and the Lake Bob Sandlin Water Treatment Plant with a capacity of 5 MGD. The City's primary water supply is Lake Bob Sandlin (10,000 acre-feet) and Lake Cypress Springs (3,950 acre-feet) with Lake Tankersley (2,802 acre-feet) serving as a backup or emergency water supply. Average daily water production is approximately 8.0 million gallons.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$469,337	\$504,618	\$513,070	\$520,675
Supplies and Materials	320,587	374,950	321,500	321,200
Maintenance, Buildings and Structure	58,071	106,500	96,500	129,000
Maintenance, Equipment and Machinery	1,568	1,200	2,650	1,200
Contractual Services	596,511	631,900	616,850	639,900
Capital Outlay	87,789	609,000	409,000	852,750
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$1,533,863</b>	<b>\$2,228,168</b>	<b>\$1,959,570</b>	<b>\$2,464,725</b>



**EXPENDITURE DETAIL**

**Water Treatment #300-33**

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>PROJECTED 2013-2014</b>	<b>PROPOSED 2014-2015</b>
101 Full-time Salaries	309,380	331,896	336,008	340,191
104 Longevity	1,898	1,968	1,864	2,160
105 Overtime	18,924	14,000	20,500	14,000
109 Christmas Pay	636	675	758	783
120 Employee Allowance	0	0	0	1,560
122 Phone Allowance	960	960	840	960
131 Workers Compensation	7,114	9,285	9,400	9,363
132 Unemployment Compensation	131	2,340	2,100	2,340
133 Health Insurance	48,626	55,374	55,000	60,715
134 Dental Insurance	2,444	2,781	2,600	3,060
141 TMRS	54,965	58,602	59,000	58,029
142 Social Security	24,259	26,737	25,000	27,514
<b>SUBTOTAL</b>	<b>469,337</b>	<b>504,618</b>	<b>513,070</b>	<b>520,675</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	2,121	700	800	700
204 Laboratory Supplies	7,302	10,000	7,000	7,000
207 Tires & Tubes	1,094	1,000	600	1,000
208 Motor Vehicle Supplies	10,509	10,000	10,000	10,000
211 Minor Tools & Apparatus	5,165	750	1,500	750
212 Janitorial Supplies	1,380	1,000	600	750
214 Chemical & Mechanical Supplies	292,026	350,000	300,000	300,000
220 Other Supplies	990	1,500	1,000	1,000
<b>SUBTOTAL</b>	<b>320,587</b>	<b>374,950</b>	<b>321,500</b>	<b>321,200</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	3,901	2,500	35,000	42,000
309 Chlorination Facilities	3,265	3,500	3,000	3,500
311 Water System	49,080	90,000	50,000	75,000
312 Water Towers & Tanks	1,825	10,500	8,500	8,500
<b>SUBTOTAL</b>	<b>58,071</b>	<b>106,500</b>	<b>96,500</b>	<b>129,000</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
403 Heating & Cooling Equipment	95	300	150	300
404 Automotive Equipment	1,393	800	2,500	800
410 Radio Maintenance	80	100	0	100
<b>SUBTOTAL</b>	<b>1,568</b>	<b>1,200</b>	<b>2,650</b>	<b>1,200</b>

**EXPENDITURE DETAIL**

**Water Treatment #300-33**

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>PROJECTED 2013-2014</b>	<b>PROPOSED 2014-2015</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	4,495	2,500	8,000	8,000
502 Rental of Equipment	0	200	0	200
503 Liability Insurance	21,598	20,000	24,000	25,000
505 Advertising	210	350	250	350
506 Business & Travel	1,353	3,500	4,000	3,500
507 Uniforms & Clothing	1,722	1,750	2,000	1,750
511 Contractual and Fee Services	106,862	130,000	95,000	117,500
512 Utility Services	452,981	470,000	480,000	480,000
513 Data Processing Maintenance	6,750	3,000	3,000	3,000
521 Memberships and Subscriptions	540	600	600	600
<b>SUBTOTAL</b>	<b>596,511</b>	<b>631,900</b>	<b>616,850</b>	<b>639,900</b>
<b>CAPITAL OUTLAY</b>				
612 Other Equipment	37,511	13,000	13,000	0
613 Motor Vehicles	11,038	0	0	19,000
617 Water System Improvements	39,240	596,000	396,000	833,750
<b>SUBTOTAL</b>	<b>87,789</b>	<b>609,000</b>	<b>409,000</b>	<b>852,750</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>1,533,863</b>	<b>2,228,168</b>	<b>1,959,570</b>	<b>2,464,725</b>

**BUDGET HIGHLIGHTS:**

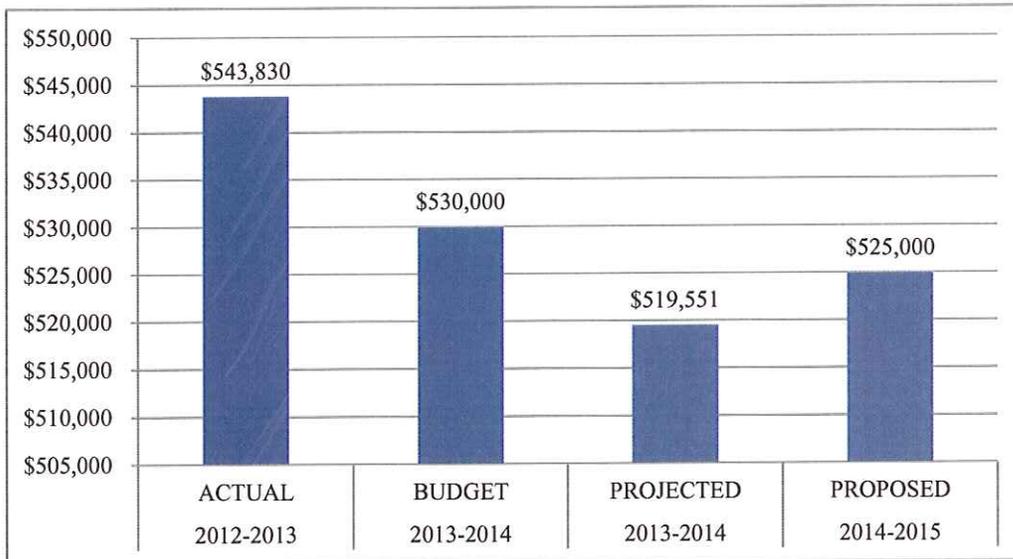
- 301 \$37,000 for mowing contract (moved from contractual and fee to building and grounds)
- 511 \$50,000 for Hydraulic & Hydrological Study for Town Lake
- 613 \$19,000 for pick-up to replace Unit #11
- 617 \$38,750 for Lake Bob Sandlin Water Plant Surveillance System
- \$600,000 for rehab of clarifier at I-30 water treatment plant (this is the first of four clarifiers that will need to be rehabilitated)
- \$125,000 for replacing the stand pipe at Edwards Water Tower
- \$70,000 for engineering services for preliminary and final design for Tankersley Lake Spillway

**FRESH WATER SUPPLY  
DEPARTMENT SUMMARY**

<b>FUND</b>	<b>FUNCTION</b>	<b>ACCOUNT NO.</b>
Utility	Public Works	300-34

**MISSION STATEMENT/DESCRIPTION:** Fresh Water Supply accounts for all contractual payments made to the Titus County Fresh Water Supply District No. 1. Contractual payments include payments made to the District for the purchase of water from Lake Bob Sandlin and for the City's portion of the District's operation and maintenance expenses. Currently, the City purchases 7,000 acre-feet of water per year from the District on a take-or-pay basis, with an option to purchase up to 3,000 additional acre-feet of water per year in increments of 1,000 acre-feet, for a total available water supply of 10,000 acre-feet per year. Additionally this fund accounts for the maintenance fee paid to Franklin County Water District for the water purchased from Cypress Lake.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	0	0	0	0
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	543,830	530,000	519,551	525,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$543,830</b>	<b>\$530,000</b>	<b>\$519,551</b>	<b>\$525,000</b>



**EXPENDITURE DETAIL**  
**Fresh Water Supply #300-34**

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>CONTRACTUAL SERVICES</b>				
511 Contractural and Fee Services	543,830	530,000	519,551	525,000
<b>SUBTOTAL</b>	<b>543,830</b>	<b>530,000</b>	<b>519,551</b>	<b>525,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>543,830</b>	<b>530,000</b>	<b>519,551</b>	<b>525,000</b>

**BUDGET HIGHLIGHTS:**

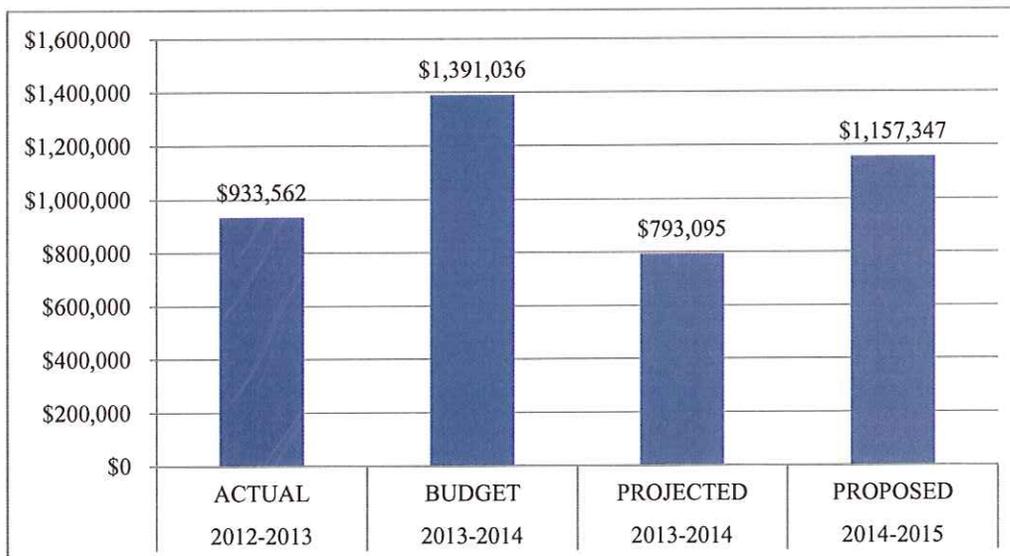
511 City's share of Titus County Fresh Water Supply District  
 Monthly maintenance fee to TCFWSD and Franklin County

**WASTEWATER PLANTS  
DEPARTMENT SUMMARY**

<b>FUND</b>	<b>FUNCTION</b>	<b>ACCOUNT NO.</b>
Utility	Public Works	300-35

**MISSION STATEMENT/DESCRIPTION:** Within the parameters of discharge permits issued by the U.S. Environmental Protection Agency (EPA) and the Texas Commission on Environmental Quality (TCEQ), Wastewater Plants is responsible for the successful treatment and eventual discharge of all sewage that is discharged into the City's Wastewater collection system. The Southeast and Northeast Plants were replaced in November 1991 with the opening of the new Southside Wastewater Treatment Facility. The Southside Plant has a permitted daily average flow of 2.90 MGD. The Southwest Wastewater Plant, with a permitted daily average flow 3.5 MGD, is leased and operated by Pilgrim's Pride Corporation. EPA and TCEQ permits for the Southwest Plant are issued to Pilgrim's Pride Corporation.

OBJECT CODE CATEGORY	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 PROJECTED	2014-2015 PROPOSED
Personnel Services	\$172,304	\$182,106	\$182,825	\$186,317
Supplies and Materials	82,521	79,100	76,430	78,500
Maintenance, Buildings and Structure	63,046	46,000	53,000	53,500
Maintenance, Equipment and Machinery	8,257	3,500	2,500	3,500
Contractual Services	181,495	182,330	228,340	182,830
Capital Outlay	425,939	898,000	250,000	652,700
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$933,562</b>	<b>\$1,391,036</b>	<b>\$793,095</b>	<b>\$1,157,347</b>



**EXPENDITURE DETAIL**  
**Wastewater Plants #300-35**

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>PROJECTED 2013-2014</b>	<b>PROPOSED 2014-2015</b>
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	110,015	114,400	115,133	117,003
104 Longevity	1,840	1,968	1,962	2,064
105 Overtime	6,989	8,000	9,027	8,000
109 Christmas Pay	291	297	298	324
120 Employee Allowance	0	0	0	780
122 Phone Allowance	480	480	480	480
131 Workers Compensation	1,813	2,352	2,368	2,373
132 Unemployment Compensation	27	780	621	780
133 Health Insurance	21,694	22,354	21,792	22,901
134 Dental Insurance	926	927	926	1,020
141 TMRS	19,792	20,974	21,189	20,750
142 Social Security	8,437	9,574	9,029	9,842
<b>SUBTOTAL</b>	<b>172,304</b>	<b>182,106</b>	<b>182,825</b>	<b>186,317</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	204	300	200	200
204 Laboratory Supplies	3,842	4,000	4,000	4,000
207 Tires and Tubes	3,576	4,000	1,500	2,000
208 Motor Vehicle Supplies	7,921	5,000	10,000	6,500
211 Minor Tools & Apparatus	14	150	100	150
212 Janitorial Supplies	352	300	300	300
214 Chemical & Mechanical Supplies	66,265	65,000	60,000	65,000
220 Other Supplies	347	350	330	350
<b>SUBTOTAL</b>	<b>82,521</b>	<b>79,100</b>	<b>76,430</b>	<b>78,500</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	50	500	13,000	15,500
308 Wastewater Treatment Plant	60,766	42,000	38,000	35,000
309 Chlorination Facilities	2,230	3,500	2,000	3,000
<b>SUBTOTAL</b>	<b>63,046</b>	<b>46,000</b>	<b>53,000</b>	<b>53,500</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
402 Machinery and Heavy Equipment	7,401	3,000	2,000	3,000
403 Heating and Cooling Equipment	17	200	100	200
404 Automotive Equipment	839	200	400	200
410 Radio Maintenance	0	100	0	100
<b>SUBTOTAL</b>	<b>8,257</b>	<b>3,500</b>	<b>2,500</b>	<b>3,500</b>

**EXPENDITURE DETAIL**  
**Wastewater Plants #300-35**

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>PROJECTED 2013-2014</b>	<b>PROPOSED 2014-2015</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	1,649	2,000	1,450	1,500
502 Rental of Equipment	70	100	100	100
503 Liability Insurance	5,463	5,500	6,550	7,000
505 Advertising	193	250	0	250
506 Business and Travel	723	1,500	1,450	1,500
507 Uniforms and Clothing	507	650	610	650
511 Contractual and Fee Services	54,748	51,900	88,000	41,400
512 Utility Services	117,957	120,000	130,000	130,000
513 Data Processing	65	250	0	250
521 Memberships and Subscriptions	120	180	180	180
<b>SUBTOTAL</b>	<b>181,495</b>	<b>182,330</b>	<b>228,340</b>	<b>182,830</b>
<b>CAPITAL OUTLAY</b>				
613 Motor Vehicles	17,640	0	0	57,500
618 Wastewater System Improvements	408,299	898,000	250,000	595,200
<b>SUBTOTAL</b>	<b>425,939</b>	<b>898,000</b>	<b>250,000</b>	<b>652,700</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>933,562</b>	<b>1,391,036</b>	<b>793,095</b>	<b>1,157,347</b>

**BUDGET HIGHLIGHTS:**

- 613 \$57,500 for F-750 Chassis-- new dump truck will replace Unit 124, an old TXDOT dump truck
- 618 \$575,000 to replace grit chamber system at the wastewater treatment plant which was built 23 years ago  
 \$ 20,200 for return activated sludge pump replacement at the wastewater treatment plant

**UTILITY DEPARTMENT  
DEPARTMENT SUMMARY**

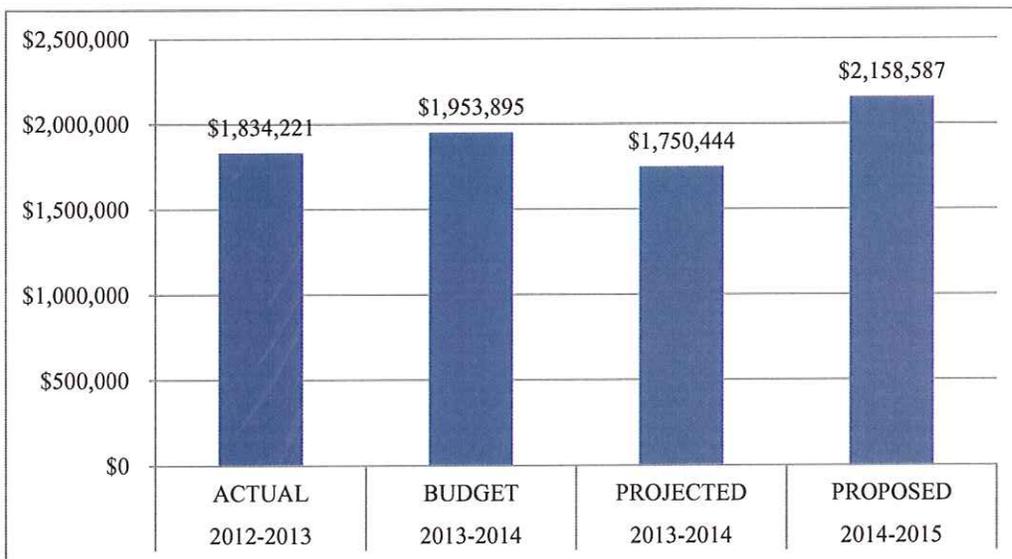
**FUND**  
Utility

**FUNCTION**  
Public Works

**ACCOUNT NO.**  
300-36

**MISSION STATEMENT/DESCRIPTION:** The Utility Department is responsible for the operation, maintenance, repair and extension of the City's water distribution and wastewater collection systems in order that the City may provide reliable and adequate water and sewer services to its customers. Utility Department personnel maintain approximately 150 miles of water mains, 126.4 miles of sanitary sewer mains, 600 fire hydrants and associated appurtenances within the water distribution and wastewater collection systems. Personnel from this department are also responsible for the installation of new water and sewer mains and fire hydrants, the reading of approximately 4800 active water meters, the installation of new water meters, and the cleaning of sewer lines and manholes.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$648,529	\$748,295	\$661,599	\$746,137
Supplies and Materials	70,304	69,600	67,100	69,600
Maintenance, Buildings and Structure	221,335	250,000	213,100	281,100
Maintenance, Equipment and Machinery	60,749	41,200	58,650	41,250
Contractual Services	110,630	70,800	56,150	62,500
Capital Outlay	722,674	774,000	693,845	958,000
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$1,834,221</b>	<b>\$1,953,895</b>	<b>\$1,750,444</b>	<b>\$2,158,587</b>



**EXPENDITURE DETAIL**  
**Utility Department #300-36**

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	422,849	475,168	427,535	486,756
104 Longevity	4,038	4,392	3,382	3,336
105 Overtime	17,732	20,000	25,000	20,000
109 Christmas Pay	1,179	1,188	1,056	1,175
120 Employee Allowance	0	0	0	780
122 Phone Allowance	1,200	1,200	1,200	1,200
131 Workers Compensation	9,586	13,255	12,200	13,281
132 Unemployment Compensation	585	3,900	3,900	3,900
133 Health Insurance	81,243	102,030	70,866	88,544
134 Dental Insurance	3,963	4,635	3,860	5,100
141 TMRS	73,941	84,128	78,000	82,802
142 Social Security	32,213	38,399	34,600	39,263
<b>SUBTOTAL</b>	<b>648,529</b>	<b>748,295</b>	<b>661,599</b>	<b>746,137</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	429	200	200	200
207 Tires and Tubes	9,055	5,000	6,000	5,000
208 Motor Vehicle Supplies	52,910	50,000	47,500	50,000
211 Minor Tools & Apparatus	7,596	14,000	13,000	14,000
220 Other Supplies	314	400	400	400
<b>SUBTOTAL</b>	<b>70,304</b>	<b>69,600</b>	<b>67,100</b>	<b>69,600</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Building & Grounds	0	0	6,100	6,100
307 Sanitary Sewers	71,860	85,000	65,000	75,000
311 Water System	126,299	115,000	105,000	170,000
314 Meters and Settings	23,176	50,000	37,000	30,000
<b>SUBTOTAL</b>	<b>221,335</b>	<b>250,000</b>	<b>213,100</b>	<b>281,100</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
402 Machinery and Heavy Equipment	50,565	35,000	51,000	35,000
404 Automotive Equipment	10,099	6,000	7,500	6,000
410 Radio Maintenance	85	200	150	250
<b>SUBTOTAL</b>	<b>60,749</b>	<b>41,200</b>	<b>58,650</b>	<b>41,250</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	8,549	9,400	8,700	13,400
502 Rental of Equipment	730	500	350	500
503 Liability Insurance	8,767	8,800	9,900	11,000
505 Advertising	1,066	500	100	500

**EXPENDITURE DETAIL**  
Utility Department #300-36

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>PROJECTED 2013-2014</b>	<b>PROPOSED 2014-2015</b>
506 Business and Travel	2,776	3,500	6,200	4,000
507 Uniforms and Clothing	3,595	3,500	3,500	3,500
511 Contractual and Fee Services	75,674	35,500	15,000	20,000
512 Utility Services	5,713	5,500	6,000	6,000
513 Data Processing Maintenance	3,760	3,000	5,800	3,000
521 Memberships and Subscriptions	0	600	600	600
<b>SUBTOTAL</b>	<b>110,630</b>	<b>70,800</b>	<b>56,150</b>	<b>62,500</b>
<b>CAPITAL OUTLAY</b>				
611 Machinery and Equipment	53,753	167,000	170,215	0
613 Motor Vehicles	79,600	41,000	40,985	67,000
617 Water System Improvements	353,973	111,000	57,645	760,000
618 Wastewater System Improvements	235,348	455,000	425,000	131,000
<b>SUBTOTAL</b>	<b>722,674</b>	<b>774,000</b>	<b>693,845</b>	<b>958,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>1,834,221</b>	<b>1,953,895</b>	<b>1,750,444</b>	<b>2,158,587</b>

**BUDGET HIGHLIGHTS:**

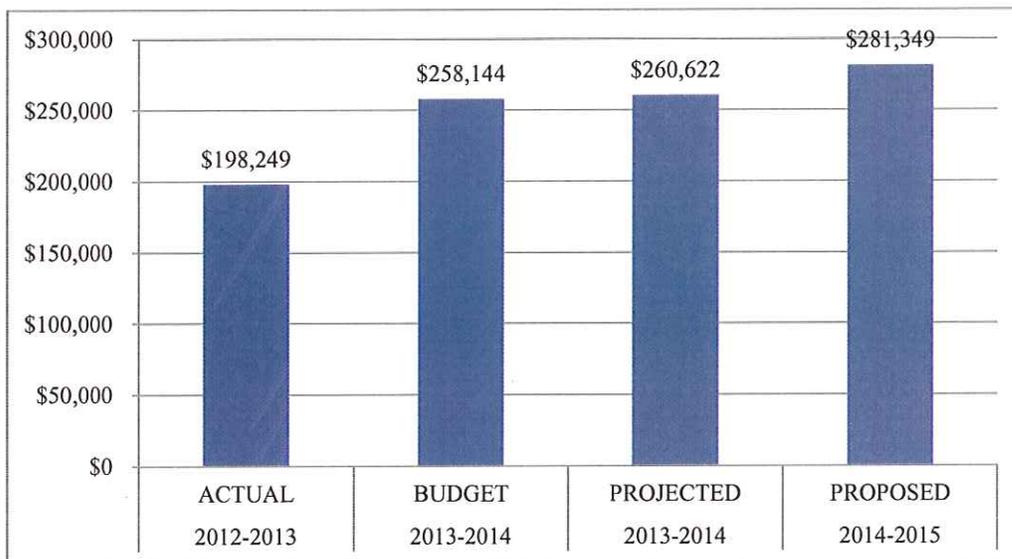
- 311 \$55,000 for fire hydrant replacement, repairs and valves
- 501 \$4,000 for communication upgrade on Omni unites from 2G to 4G (these are the units at the lift stations which call when there is a problem)
- 613 \$28,500 for F-250 Regular cab 4x4 to replace Unit 21  
\$28,000 for F-350 Pick-up to replace Unit 131 which is a 1997 F-750 dump truck purchased from TXDOT and was retrofitted with a fifth wheel hitch to haul the dozer  
\$10,500 for trailer to haul the dozer
- 617 \$760,000 for 4100' of 8" water main from N. Washington St. to Quille Ave. on E. 3rd Street
- 618 \$40,000 for lift station maintenance and pump replacement  
\$21,000 for replacement of 630 feet of sewer line from E. 3rd St. at Washington St. to E. 2nd St. to Lee St.  
\$20,000 for 450 feet of 10' sewer main on I-30 Service Rd to Edgewood St.  
\$50,000 for 625 feet of 8' sewer main on Washington St. from E. 3rd to E. 4th

**UTILITY DEPARTMENT VEHICLE SERVICES  
DEPARTMENT SUMMARY**

<b>FUND</b>	<b>FUNCTION</b>	<b>ACCOUNT NO.</b>
Utility	Support Services	300-37

**MISSION STATEMENT/DESCRIPTION:** Utility Department Vehicle Services accounts for all expenditures incurred to provide maintenance and repair services for vehicles, equipment and facilities assigned to departments/accounts within the City's Utility Fund. Salaries for all personnel assigned to this department/account are allocated equally (fifty-fifty basis) between Utility and General Funds, which accounts for all expenditures incurred to provide similar maintenance and repair services for departments/accounts within the City's Utility Fund.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$150,493	\$175,149	\$169,229	\$191,499
Supplies and Materials	10,318	10,850	10,800	10,350
Maintenance, Buildings and Structure	5,012	7,200	6,000	4,500
Maintenance, Equipment and Machinery	1,367	1,750	2,600	1,300
Contractual Services	16,272	15,795	21,455	24,300
Capital Outlay	14,787	47,400	50,538	49,400
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$198,249</b>	<b>\$258,144</b>	<b>\$260,622</b>	<b>\$281,349</b>



**EXPENDITURE DETAIL**  
Utility Fund Vehicle Services #300-37

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	102,303	119,620	115,000	129,500
104 Longevity	781	888	911	1,032
105 Overtime	1,179	500	2,500	500
109 Christmas Pay	265	257	298	324
122 Phone Allowance	240	240	240	240
131 Workers Compensation	1,916	2,496	2,800	3,120
132 Unemployment Compensation	82	960	750	910
133 Health Insurance	17,911	19,638	18,000	23,390
134 Dental Insurance	926	967	930	1,190
141 TMRS	17,335	19,078	19,300	21,226
142 Social Security	7,555	10,505	8,500	10,067
<b>SUBTOTAL</b>	<b>150,493</b>	<b>175,149</b>	<b>169,229</b>	<b>191,499</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	611	450	600	450
207 Tires and Tubes	340	400	400	400
208 Motor Vehicle Supplies	1,128	1,500	1,800	1,500
211 Minor Tools and Apparatus	4,403	4,500	4,500	4,500
212 Janitorial Supplies	2,844	3,000	2,600	2,600
214 Chemical & Mechanical Supplies	607	500	500	500
220 Other Supplies	385	500	400	400
<b>SUBTOTAL</b>	<b>10,318</b>	<b>10,850</b>	<b>10,800</b>	<b>10,350</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	5,012	7,200	6,000	4,500
<b>SUBTOTAL</b>	<b>5,012</b>	<b>7,200</b>	<b>6,000</b>	<b>4,500</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
402 Machinery and Heavy Equipment	487	500	500	500
403 Heating and Cooling Equipment	77	400	1,500	400
404 Automotive Equipment	705	750	500	300
410 Radio Maintenance	98	100	100	100
<b>SUBTOTAL</b>	<b>1,367</b>	<b>1,750</b>	<b>2,600</b>	<b>1,300</b>

**EXPENDITURE DETAIL**  
Utility Fund Vehicle Services #300-37

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>CONTRACTUAL SERVICES</b>				
501 Communication	1,442	1,500	3,300	3,300
502 Rental of Equipment	17	100	100	100
503 Liability Insurance	1,018	1,200	1,290	1,300
505 Advertising	0	100	20	100
506 Business and Travel	312	500	500	2,200
507 Uniforms and Clothing	699	1,200	1,100	1,300
511 Contractual and Fee Services	1,875	1,500	600	600
512 Utility Services	9,257	9,000	11,000	11,000
513 Data Processing Maintenance	1,576	500	3,350	4,200
521 Memberships and Subscriptions	76	195	195	200
<b>SUBTOTAL</b>	<b>16,272</b>	<b>15,795</b>	<b>21,455</b>	<b>24,300</b>
<b>CAPITAL OUTLAY</b>				
611 Machinery & Equipment	0	47,400	46,738	24,000
612 Other Equipment	14,787	0	3,800	0
613 Motor Vehicles	0	0	0	25,400
<b>SUBTOTAL</b>	<b>14,787</b>	<b>47,400</b>	<b>50,538</b>	<b>49,400</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>198,249</b>	<b>258,144</b>	<b>260,622</b>	<b>281,349</b>

**BUDGET HIGHLIGHTS:**

- 101 Includes salary for addition mechanic approved by council during the 2013-2014 budget year
- 513 Includes funds for the Fleetio software used by the garage and also one-half of the cost of GMI/MDI programming tool with interface and laptop for GM vehicles dor diagnosis and updates
- 611 \$24,000 for two shop vehicle lifts
- 613 \$25,400 to replace a 1993 GMC pick-up, unit #18

**UTILITY DEBT SERVICE  
DEPARTMENT SUMMARY**

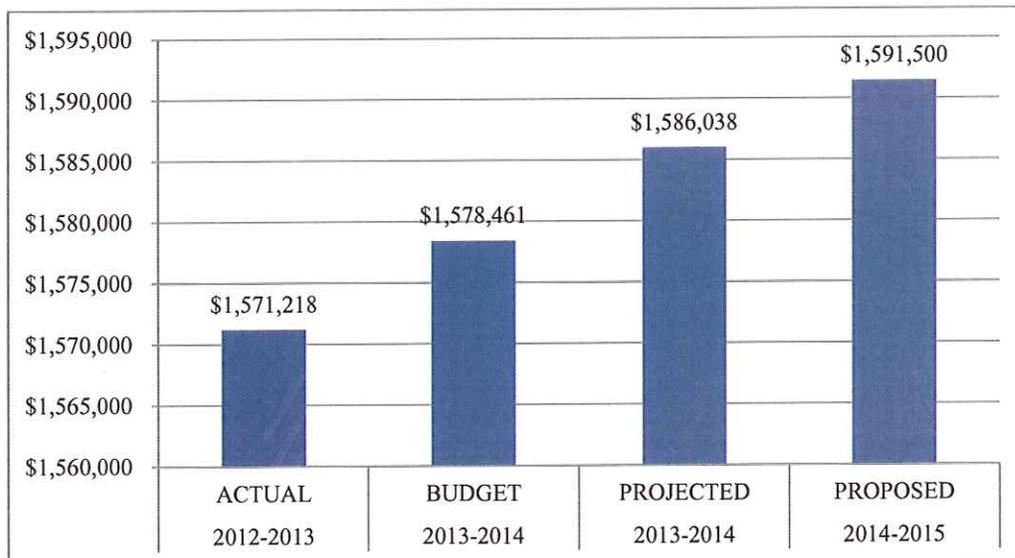
**FUND**  
Utility

**FUNCTION**  
Debt Service

**ACCOUNT NO.**  
300-38

**MISSION STATEMENT/DESCRIPTION:** Utility Debt Service accounts for all funds required to finance the payment of principal and interest on all debt which is to be retired primarily from the revenue or earnings of the City's Utility Fund.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	0	0	0	0
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service	1,571,218	1,578,461	1,586,038	1,591,500
<b>TOTAL</b>	<b>\$1,571,218</b>	<b>\$1,578,461</b>	<b>\$1,586,038</b>	<b>\$1,591,500</b>



**EXPENDITURE DETAIL**  
**Utility Debt Service #300-38**

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>DEBT SERVICE</b>				
702 Principal-Revenue Bonds	1,160,000	1,185,000	1,185,000	1,205,000
705 Agent and Administration Fee	1,300	1,500	1,038	1,500
712 Interest-Revenue Bonds	409,918	391,961	400,000	385,000
<b>SUBTOTAL</b>	<b>1,571,218</b>	<b>1,578,461</b>	<b>1,586,038</b>	<b>1,591,500</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>1,571,218</b>	<b>1,578,461</b>	<b>1,586,038</b>	<b>1,591,500</b>

**UTILITY NON-DEPARTMENTAL  
DEPARTMENT SUMMARY**

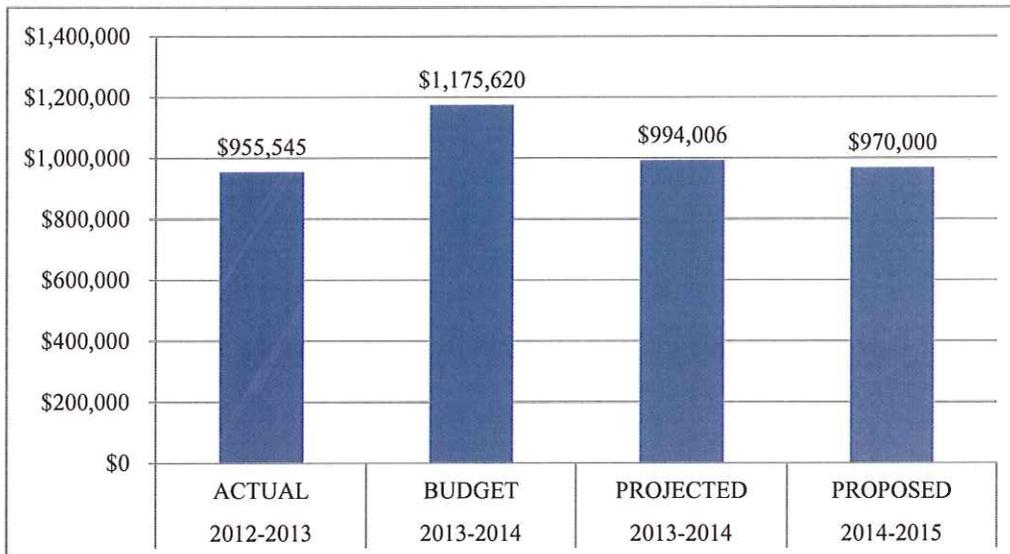
**FUND**  
Utility Fund

**FUNCTION**  
Contingency

**ACCOUNT NO.**  
300-39

**MISSION STATEMENT/DESCRIPTION:** This Department accounts for Utility Fund expenditures which are non-departmental in nature. Included in this department is funding for the franchise fee to the Street Fund and the Utility Fund Contingency.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	0	0	0	0
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	955,545	1,075,620	994,006	870,000
Capital Outlay	0	100,000	0	100,000
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$955,545</b>	<b>\$1,175,620</b>	<b>\$994,006</b>	<b>\$970,000</b>



**EXPENDITURE DETAIL**  
**Utility Non-Departmental #300-39**

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>PROJECTED 2013-2014</b>	<b>PROPOSED 2014-2015</b>
<b>CONTRACTUAL SERVICES</b>				
511 Contractual and Fee Services	20,644	10,000	10,000	10,000
522 Interfund Transfer	934,901	1,065,620	984,006	860,000
<b>SUBTOTAL</b>	<b>955,545</b>	<b>1,075,620</b>	<b>994,006</b>	<b>870,000</b>
<b>CAPITAL OUTLAY</b>				
622 Contingency	0	100,000	0	100,000
<b>SUBTOTAL</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>955,545</b>	<b>1,175,620</b>	<b>994,006</b>	<b>970,000</b>

**BUDGET HIGHLIGHTS:**

- 511 \$10,000 for City's contribution to Marvin Nichols
- 522 10% utility franchise fee transferred to Street Fund, \$100,000 transferred to Community Improvement Fund
- 622 Utility Fund contingency

City of Mount Pleasant, Texas  
CIVIC CENTER FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>BEGINNING BALANCE</b>	<b>\$307,044</b>	<b>\$350,448</b>	<b>\$315,993</b>
<b>REVENUES</b>			
Interest Income	\$371	\$270	\$250
Leases and Rentals	97,670	110,000	120,000
Interfund Transfers	312,241	320,000	341,552
Miscellaneous Revenue	6,571	5,500	5,000
<b>Total Revenues</b>	<b>\$416,853</b>	<b>\$435,770</b>	<b>\$466,802</b>
<b>Total Funds Available</b>	<b>\$723,897</b>	<b>\$786,218</b>	<b>\$782,795</b>
<b>EXPENDITURES</b>			
400-41 Civic Center	\$373,449	\$470,225	\$529,388
<b>Total Expenditures</b>	<b>\$373,449</b>	<b>\$470,225</b>	<b>\$529,388</b>
<b>ENDING BALANCE</b>	<b>\$350,448</b>	<b>\$315,993</b>	<b>\$253,407</b>

**CIVIC CENTER  
DEPARTMENT SUMMARY**

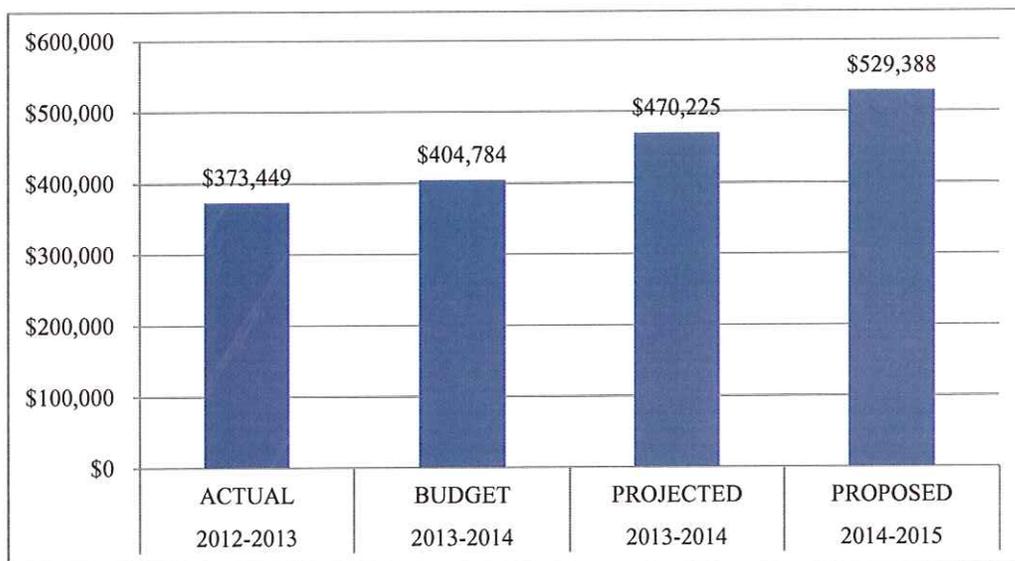
**FUND**  
Civic Center

**FUNCTION**  
Public Service

**ACCOUNT NO.**  
400-41

**MISSION STATEMENT/DESCRIPTION:** The Mount Pleasant Civic Center enhances the quality of life in Mount Pleasant through the provision of facilities for cultural and entertainment events, as well as for more traditional events and activities such as educational and training programs, conventions, meetings, banquets and reunions. Constructed entirely through private donations in 1976, the Civic Center provides the following meeting facilities: the Main Hall (8,200 square feet), the Walnut Room (1,600 square feet), the Gold Room (600 square feet), the Bronze Room (400 square feet), the Pecan Room (400 square feet), the V.I.P. Room and commercial kitchen and catering facilities. A five-member Civic Center Board, appointed by the City Council, serves in an advisory capacity in all matters pertaining to the Civic Center.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$206,470	\$247,884	\$248,155	\$344,733
Supplies and Materials	16,131	53,950	54,130	50,615
Maintenance, Buildings and Structure	17,005	9,000	10,000	20,000
Maintenance, Equipment and Machinery	428	1,500	18	1,100
Contractual Services	81,239	47,650	107,630	54,940
Capital Outlay	52,176	44,800	50,292	58,000
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$373,449</b>	<b>\$404,784</b>	<b>\$470,225</b>	<b>\$529,388</b>



**EXPENDITURE DETAIL**

Civic Center #400-41

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>PROJECTED 2013-2014</b>	<b>PROPOSED 2014-2015</b>
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	130,916	163,497	162,906	232,558
104 Longevity	1,310	1,440	1,990	2,496
105 Overtime	5,421	2,000	5,500	2,000
109 Christmas Pay	318	378	487	594
122 Phone Allowance	480	480	480	1,320
131 Workers Compensation	2,019	3,262	3,324	3,531
132 Unemployment Compensation	36	1,300	1,100	1,560
133 Health Insurance	31,536	33,020	29,865	41,808
134 Dental Insurance	1,235	1,545	1,467	2,040
141 TMRS	22,904	28,126	28,656	38,545
142 Social Security	10,295	12,836	12,380	18,281
<b>SUBTOTAL</b>	<b>206,470</b>	<b>247,884</b>	<b>248,155</b>	<b>344,733</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	585	800	800	800
211 Minor Tools and Apparatus	884	500	680	500
212 Janitorial Supplies	8,582	8,900	8,900	9,390
216 Botanical & Agricultural Supplies	931	1,500	1,500	1,925
220 Other Supplies	5,149	42,250	42,250	38,000
<b>SUBTOTAL</b>	<b>16,131</b>	<b>53,950</b>	<b>54,130</b>	<b>50,615</b>
<b>MAINTENANCE OF BULDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	17,005	9,000	10,000	20,000
<b>SUBTOTAL</b>	<b>17,005</b>	<b>9,000</b>	<b>10,000</b>	<b>20,000</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
403 Heating and Cooling Equipment	0	1,000	0	1,000
407 Minor Tools and Equipment	428	500	18	100
<b>SUBTOTAL</b>	<b>428</b>	<b>1,500</b>	<b>18</b>	<b>1,100</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	2,505	3,000	8,640	8,640
503 Liability Insurance	3,476	3,500	5,100	5,500
505 Advertising	0	350	0	100
506 Business and Travel	1,334	1,400	1,400	1,800
507 Uniforms and Clothing	351	700	690	700
511 Contractual and Fee Services	46,663	12,000	63,000	8,000

**EXPENDITURE DETAIL**

**Civic Center #400-41**

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>PROJECTED 2013-2014</b>	<b>PROPOSED 2014-2015</b>
512 Utility Services	22,275	24,000	24,000	24,000
513 Data Processing Maintenance	3,838	1,500	3,600	5,000
521 Memberships and Subscriptions	797	1,200	1,200	1,200
<b>SUBTOTAL</b>	<b>81,239</b>	<b>47,650</b>	<b>107,630</b>	<b>54,940</b>
<b>CAPITAL OUTLAY</b>				
612 Other Equipment	52,176	29,800	29,800	58,000
613 Motor Vehicles	0	15,000	20,492	0
<b>SUBTOTAL</b>	<b>52,176</b>	<b>44,800</b>	<b>50,292</b>	<b>58,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>373,449</b>	<b>404,784</b>	<b>470,225</b>	<b>529,388</b>

**BUDGET HIGHLIGHTS:**

- 601 Includes salary for Director of Community Services
- 612 \$5,000 for a digital piano  
\$53,000 for new LED full color increased resolution digital sign for marquee

City of Mount Pleasant, Texas

AIRPORT FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>BEGINNING BALANCE</b>	<u>\$6,711</u>	<u>\$56,582</u>	<u>\$44,769</u>
<b>REVENUES</b>			
Aviation Fuel Sales	\$902,009	\$820,800	\$860,000
Leases and Rentals	122,345	126,647	138,720
Sale of Equipment and Material	9,115	1,836	0
Interfund Transfer	167,000	0	0
Miscellaneous Revenue	570	650	800
Total Current Revenues	<u>\$1,201,039</u>	<u>\$949,933</u>	<u>\$999,520</u>
Total Funds Available	<u>\$1,207,750</u>	<u>\$1,006,515</u>	<u>\$1,044,289</u>
<b>EXPENDITURES</b>			
435-31 Airport	<u>\$1,151,168</u>	<u>\$961,746</u>	<u>\$1,025,787</u>
Total Expenditures	<u>\$1,151,168</u>	<u>\$961,746</u>	<u>\$1,025,787</u>
<b>ENDING BALANCE</b>	<u><u>\$56,582</u></u>	<u><u>\$44,769</u></u>	<u><u>\$18,502</u></u>

**AIRPORT  
DEPARTMENT SUMMARY**

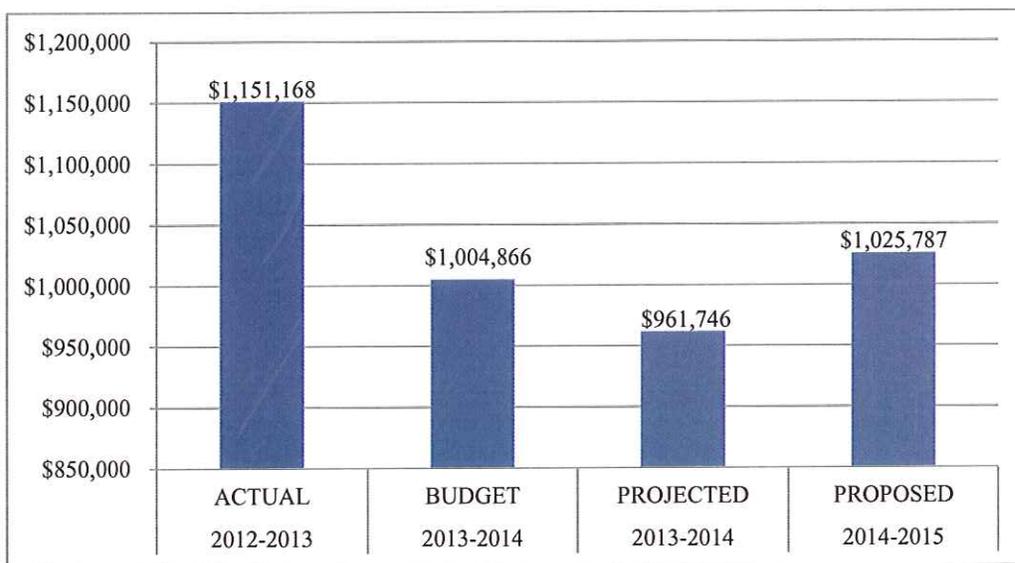
**FUND**  
Airport

**FUNCTION**  
Public Service

**ACCOUNT NO.**  
435-31

**MISSION STATEMENT/DESCRIPTION:** The Mount Pleasant Regional Airport is a general aviation airport providing business and community air transportation services for an area that includes over 26,000 people, as well as numerous industries and businesses. Existing runway facilities at the Airport consist of Runway 17-35 (6,000' X 100'). Runway 17-35 is lighted, and private aircraft storage facilities and maintenance are available, as are av-gas and jet fuel. A seven-member Airport board, appointed by the City Council, serves in an advisory capacity in all matters pertaining to the Municipal Airport.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$188,495	\$195,488	\$195,282	\$202,417
Supplies and Materials	700,303	662,628	627,079	662,000
Maintenance, Buildings and Structure	1,989	2,000	1,875	2,000
Maintenance, Equipment and Machinery	4,694	7,300	6,994	7,300
Contractual Services	71,223	137,450	130,516	136,070
Capital Outlay	184,464	0	0	16,000
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$1,151,168</b>	<b>\$1,004,866</b>	<b>\$961,746</b>	<b>\$1,025,787</b>



**EXPENDITURE DETAIL**

Airport #435-31

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>PROJECTED 2013-2014</b>	<b>PROPOSED 2014-2015</b>
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	130,247	133,733	134,360	139,407
104 Longevity	1,290	1,440	1,420	1,584
109 Christmas Pay	291	297	325	325
120 Travel Allowance	3,000	3,000	3,000	3,000
122 Phone Allowance	480	480	480	480
131 Workers Compensation	1,958	2,449	2,480	2,476
132 Unemployment Compensation	27	780	621	780
133 Health Insurance	17,911	18,458	18,000	18,907
134 Dental Insurance	926	927	926	1,020
141 TMRS	22,395	23,294	23,340	23,361
142 Social Security	9,970	10,630	10,330	11,077
<b>SUBTOTAL</b>	<b>188,495</b>	<b>195,488</b>	<b>195,282</b>	<b>202,417</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	750	900	750	900
207 Tires and Tubes	678	600	785	600
208 Motor Vehicle Supplies	3,572	3,000	3,500	3,500
209 Aviation Fuel	689,756	650,000	616,000	650,000
211 Minor Tools & Apparatus	633	500	500	500
212 Janitorial Supplies	1,838	1,500	1,090	1,500
216 Botanical & Agricultural Supplies	160	250	0	0
220 Other Supplies	2,916	5,878	4,454	5,000
<b>SUBTOTAL</b>	<b>700,303</b>	<b>662,628</b>	<b>627,079</b>	<b>662,000</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	1,989	2,000	1,875	2,000
<b>SUBTOTAL</b>	<b>1,989</b>	<b>2,000</b>	<b>1,875</b>	<b>2,000</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
402 Machinery and Heavy Equipment	4,393	5,500	5,000	5,500
403 Heating and Cooling Equipment	41	200	938	200
404 Automotive Equipment	161	1,500	1,056	1,500
410 Radio Maintenance	99	100	0	100
<b>SUBTOTAL</b>	<b>4,694</b>	<b>7,300</b>	<b>6,994</b>	<b>7,300</b>

**EXPENDITURE DETAIL**

Airport #435-31

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>PROJECTED 2013-2014</b>	<b>PROPOSED 2014-2015</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	2,556	1,600	3,050	2,580
502 Rental of Equipment	0	200	120	200
503 Liability Insurance	9,892	10,000	11,832	12,000
505 Advertising	0	0	143	0
506 Business and Travel	768	1,000	660	1,000
507 Uniforms and Clothing	643	750	818	750
511 Contractual and Fee Services	1,974	1,500	2,200	2,000
512 Utility Services	14,304	15,000	17,500	17,500
513 Data Processing Maintenance	2,065	1,500	4,000	1,500
521 Memberships and Subscriptions	709	500	300	500
522 Interfund Transfers	37,355	104,500	88,993	97,140
529 Sales Tax	957	900	900	900
<b>SUBTOTAL</b>	<b>71,223</b>	<b>137,450</b>	<b>130,516</b>	<b>136,070</b>
<b>CAPITAL OUTLAY</b>				
602 Land	167,116	0	0	0
611 Machinery and Equipment	12,973	0	0	16,000
612 Other Equipment	4,375	0	0	0
<b>SUBTOTAL</b>	<b>184,464</b>	<b>0</b>	<b>0</b>	<b>16,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>1,151,168</b>	<b>1,004,866</b>	<b>961,746</b>	<b>1,025,787</b>

**BUDGET HIGHLIGHTS:**

- 522 \$22,140 transfer to RAMP grant for city's portion of grant  
\$75,000 transfer to general fund for loan on hangar built (balance after this payment \$50,000)
- 611 \$16,000 for a new batwing mower



City of Mount Pleasant, Texas  
POLICE ESCROW FUND

SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2012-2013</u>	<u>PROJECTED</u> <u>2013-2014</u>	<u>PROPOSED</u> <u>2014-2015</u>
<b>BEGINNING BALANCE</b>	<u>\$85,380</u>	<u>\$87,544</u>	<u>\$107,632</u>
<b>REVENUES</b>			
Interest Income	\$61	\$88	\$90
Miscellaneous Revenue	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Total Current Revenues	<u>\$40,061</u>	<u>\$40,088</u>	<u>\$40,090</u>
Total Funds Available	<u>\$125,441</u>	<u>\$127,632</u>	<u>\$147,722</u>
<b>EXPENDITURES</b>			
520-53 Police Escrow	<u>\$37,897</u>	<u>\$20,000</u>	<u>\$37,000</u>
Total Expenditures	<u>\$37,897</u>	<u>\$20,000</u>	<u>\$37,000</u>
<b>ENDING BALANCE</b>	<u><u>\$87,544</u></u>	<u><u>\$107,632</u></u>	<u><u>\$110,722</u></u>

**POLICE ESCROW  
DEPARTMENT SUMMARY**

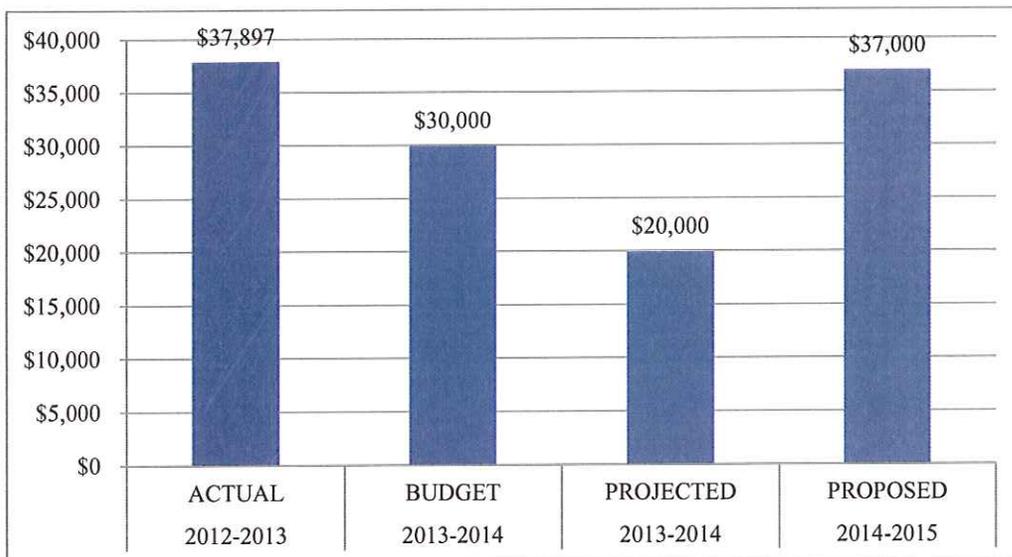
**FUND**  
Police Escrow

**FUNCTION**  
Public Safety

**ACCOUNT NO.**  
520-53

**MISSION STATEMENT/DESCRIPTION:** This fund accounts for money or property seized from individuals during a drug arrest. Seizures may eventually be awarded by the Court to the Police Department for disposition. All funds acquired from seizures must be returned to the Police Department for use in law enforcement activities.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	0	0	0	0
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	37,897	30,000	20,000	37,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$37,897</b>	<b>\$30,000</b>	<b>\$20,000</b>	<b>\$37,000</b>



**EXPENDITURE DETAIL**  
**Police Escrow Fund #520-53**

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
<b>CONTRACTUAL SERVICES</b>				
511 Contractual and Fee Services	12,350	10,000	10,000	12,000
522 Interfund Transfers	25,547	20,000	10,000	25,000
<b>SUBTOTAL</b>	<b>37,897</b>	<b>30,000</b>	<b>20,000</b>	<b>37,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>37,897</b>	<b>30,000</b>	<b>20,000</b>	<b>37,000</b>



## **CITY OF MOUNT PLEASANT DEBT POLICY**

The use of debt financing for long-term capital improvement programs is based upon a “pay-as-you-use” method of financing. In its purest theoretical form, pay-as-you-use financing means that every long-term capital improvement is financed by serial debt issues with maturities arranged so that the retirement of debt coincides with the depreciation or projected life of the improvement. Under this method of financing, the interest and debt retirement charged paid by each generation of taxpayers should coincide with their use of the physical assets or improvements and parallel the productivity of the social investment in the improvement.

In contrast to what often occurs under “pay-as-you-go” (or “pay-as-you-acquire”) financing, under pay-as-you-use, each user group pays for its own use and enjoyment of capital improvements, and desirable or urgently needed capital improvements need not be delayed until sufficient funds can be accumulated. Additionally, no one is forced to provide free goods for a future generation of users or taxpayers or to contribute toward improvements for a city in which he or she will not live, nor will new members of the community enjoy the use of improvements without having contributed to their financing. In practice, the City uses a mix of these two basic methods to finance its Capital Program, with pay-as-you-go financing used for recurrent capital expenditures and with long-term, non-recurrent capital expenditures financed on a pay-as-you-use basis.

### **POLICY STATEMENT**

The following policy statements govern the City’s use of debt to finance long-term, non-recurrent capital improvements:

1. All capital improvements financed through the use of long-term debt will be consistent with the current fiscal year’s capital expenditures.
2. Recurrent capital expenditures for replacement, expansion and/or acquisition of plant, equipment and/or motor vehicles will be financed on a pay-as-you-go basis from funds available and appropriated in the City’s annual operating budget.
3. Only long-term, non-recurrent capital expenditures for public improvements having a relatively larger cost and longer useful life, and which require additional funding over and beyond the fiscal capacity of the City’s annual operating budget, will be financed through the issuance or creation of long-term debt.
4. Long-term, non-recurrent capital expenditures will not be debt-financed for periods exceeding the projected useful life of the improvement.
5. Revenue sources that will be used to pay long-term debt will be conservatively projected to ensure that such debt is adequately and soundly financed.
6. Long-term debt will be used to finance non-recurrent capital expenditures or improvements only when it has been determined that the estimated flow of benefits to be derived over the useful life of the improvement exceed the principal cost of the improvement, plus interest. Such determination will be based on the improvement’s urgency, capital and operating costs, a general assessment of projected benefits, both direct and indirect, and the improvement’s contribution to the accomplishment of the City’s long-range objectives and work program.
7. Long-term debt will be used to finance non-recurrent capital expenditures or improvements only when it has been determined that future generations of citizens and/or taxpayers will derive benefit from the improvement.
8. The City’s total general obligation debt will not exceed ten (10) percent of its assessed valuation.
9. The City will use special assessment revenue bonds or other self-supporting bonds where possible and appropriate to finance long-term, non-recurrent capital improvements, rather than general obligation bonds.
10. The City will establish and maintain effective communications with bond rating agencies to keep them informed of its financial condition.

### CHARTER LIMITATIONS

The Charter of the City of Mount Pleasant also places the following limitations or restrictions on the use of debt financing for long-term capital improvements:

1. Article III, Section 1: authorizes the levy of an ad valorem tax.
2. Article III, Section 2: authorizes ad valorem tax rate not to exceed \$1.58 on \$100.00 assessed valuation.
3. Article IV, Section 2: all bonds shall specify for what purpose they were issued and shall be invalid if sold for less than their par value and accrued interest.
4. Article IV, Section 3: all bonds shall be issued for a period of time not to exceed forty (40) years.
5. Article IV, Section 4: before the issuance of any bonds, the same shall be submitted to a vote of the qualified voters of the City, and should said election fail to carry, the bonds shall not be issued.
6. Article IV, Section 5: the City Council shall have the power to issue indebtedness in accordance with and pursuant to Article 2368-A, Revised Civil Statutes of Texas, known as the "Bond and Warrant Law of 1931", and all amendments thereto.

The following schedules and tables provide a summary of debt service requirements of all outstanding principal and interest bond payments for the Debt Service Fund, Street Fund and Utility Fund.

City of Mount Pleasant, Texas  
**CERTIFICATES OF OBLIGATION**  
**DEBT SERVICE FUND**  
 SERIES-2010

<u>FISCAL YEAR</u>	<u>MAY PRINCIPAL</u>	<u>MAY INTEREST</u>	<u>NOVEMBER INTEREST</u>
2014-2015	120,000.00	66,943.75	66,943.75
2015-2016	135,000.00	65,743.75	65,743.75
2016-2017	145,000.00	64,393.75	64,393.75
2017-2018	160,000.00	62,581.25	62,581.25
2018-2019	180,000.00	60,481.25	60,481.25
2019-2020	195,000.00	58,006.25	58,006.25
2020-2021	215,000.00	55,081.25	55,081.25
2021-2022	235,000.00	51,856.25	51,856.25
2022-2023	255,000.00	48,331.25	48,331.25
2023-2024	275,000.00	44,187.50	44,187.50
2024-2025	300,000.00	39,375.00	39,375.00
2025-2026	325,000.00	34,125.00	34,125.00
2026-2027	350,000.00	28,437.50	28,437.50
2027-2028	375,000.00	22,312.50	22,312.50
2028-2029	405,000.00	15,750.00	15,750.00
2029-2030	435,000.00	8,156.25	8,156.25
	<b>4,105,000.00</b>	<b>725,762.50</b>	<b>725,762.50</b>

Issued to build a new library and remodel the existing police department.

Dated: August 15, 2010  
 Term: 20 Years  
 Principal: \$4,500,000  
 Payee: Morgan Keegan & Co., Inc.

City of Mount Pleasant, Texas  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
STREET FUND  
 SERIES-2012

<u>FISCAL YEAR</u>	<u>MAY PRINCIPAL</u>	<u>MAY INTEREST</u>	<u>NOVEMBER INTEREST</u>
2014-2015	310,000.00	71,456.25	71,456.25
2015-2016	320,000.00	68,356.25	68,356.25
2016-2017	325,000.00	65,156.25	65,156.25
2017-2018	330,000.00	61,906.25	61,906.25
2018-2019	335,000.00	58,606.25	58,606.25
2019-2020	345,000.00	55,256.25	55,256.25
2020-2021	350,000.00	51,806.25	51,806.25
2021-2022	355,000.00	48,306.25	48,306.25
2022-2023	365,000.00	44,756.25	44,756.25
2023-2024	370,000.00	41,106.25	41,106.25
2024-2025	380,000.00	37,406.25	37,406.25
2025-2026	385,000.00	33,606.25	33,606.25
2026-2027	395,000.00	29,756.25	29,756.25
2027-2028	400,000.00	25,806.25	25,806.25
2028-2029	410,000.00	21,556.25	21,556.25
2029-2030	420,000.00	16,943.75	16,943.75
2030-2031	430,000.00	11,693.75	11,693.75
2031-2032	440,000.00	6,050.00	6,050.00
	<b>6,665,000.00</b>	<b>749,531.25</b>	<b>749,531.25</b>

Issued for City's share of Loop Project and to begin construction of NW12

Dated: December 15, 2012  
 Term: 20 Years  
 Principal: \$7,115,000  
 Payee: US Bank National Association  
 Corporate Trust Services

City of Mount Pleasant, Texas  
**UTILITY SYSTEM REVENUE BONDS**  
**UTILITY FUND**  
**SERIES-2006**

<b><u>FISCAL YEAR</u></b>	<b><u>MARCH PRINCIPAL</u></b>	<b><u>MARCH INTEREST</u></b>	<b><u>SEPTEMBER INTEREST</u></b>
2014-2015	190,000.00	59,501.25	54,751.25
2015-2016	190,000.00	54,751.26	50,001.25
2016-2017	190,000.00	50,001.25	45,251.25
2017-2018	190,000.00	45,251.25	41,356.25
2018-2019	190,000.00	41,356.25	37,437.50
2019-2020	250,000.00	37,437.50	32,125.00
2020-2021	250,000.00	32,125.00	26,812.50
2021-2022	250,000.00	26,812.50	21,500.00
2022-2023	250,000.00	21,500.00	16,125.00
2023-2024	250,000.00	16,125.00	10,750.00
2024-2025	250,000.00	10,750.00	5,375.00
2025-2026	250,000.00	5,375.00	0.00
	<b>2,700,000.00</b>	<b>400,986.26</b>	<b>341,485.00</b>

Issued for the plan and design of the New Water Treatment Plant to be built south of town off Hwy 271.

Dated: December 15, 2006  
Initial Term: 20 Years  
Initial Principal: \$3,320,000  
Payee: Regions Bank, Houston, Texas

City of Mount Pleasant, Texas  
**UTILITY SYSTEM REVENUE BONDS**  
**UTILITY FUND**  
**SERIES-2008**

<u>FISCAL YEAR</u>	<u>MARCH PRINCIPAL</u>	<u>MARCH INTEREST</u>	<u>SEPTEMBER INTEREST</u>
2014-2015	610,000.00	108,225.00	105,175.00
2015-2016	625,000.00	105,175.00	102,050.00
2016-2017	640,000.00	102,050.00	98,850.00
2017-2018	650,000.00	98,850.00	95,600.00
2018-2019	670,000.00	95,600.00	92,250.00
2019-2020	1,125,000.00	92,250.00	86,625.00
2020-2021	1,145,000.00	86,625.00	80,900.00
2021-2022	1,165,000.00	80,900.00	75,075.00
2022-2023	1,185,000.00	75,075.00	69,150.00
2023-2024	1,210,000.00	69,150.00	63,100.00
2024-2025	1,235,000.00	63,100.00	56,925.00
2025-2026	1,255,000.00	56,925.00	50,650.00
2026-2027	1,525,000.00	50,650.00	43,025.00
2027-2028	1,540,000.00	43,025.00	35,325.00
2028-2029	1,750,000.00	35,325.00	26,575.00
2029-2030	1,765,000.00	26,575.00	17,750.00
2030-2031	1,785,000.00	17,750.00	8,825.00
2031-2032	1,765,000.00	8,825.00	0.00
	<b>21,645,000.00</b>	<b>1,216,075.00</b>	<b>1,107,850.00</b>

Current payments for the \$24,785,000 loan from Texas Water Development Board for the construction of a water treatment plant, improvements to raw water supply facilities and water distribution system. These funds are distributed by the Texas Water Development Board as needed for the payment of construction. These payments continue to change as more debt is issued.

**This payment schedule is through installment #50 of the project.**

Dated: May 15, 2008

Initial Term: 20 Years

Initial Principal: \$24,785,000

Payee: US Bank

City of Mount Pleasant, Texas  
UTILITY SYSTEM REVENUE REFUNDING BONDS  
 UTILITY FUND  
 SERIES-2010

<u>FISCAL YEAR</u>	<u>MARCH PRINCIPAL</u>	<u>MARCH INTEREST</u>	<u>SEPTEMBER INTEREST</u>
2014-2015	405,000.00	31,616.25	27,060.00
2015-2016	420,000.00	27,060.00	21,390.00
2016-2017	430,000.00	21,390.00	14,940.00
2017-2018	445,000.00	14,940.00	7,820.00
2018-2019	460,000.00	7,820.00	0.00
	<b>2,160,000.00</b>	<b>102,826.25</b>	<b>71,210.00</b>

These bonds were issued to refund maturities 2011 through 2019, both inclusive, of the city's outstanding Utility System Revenue Bonds, Series 1999, and those bonds have been called for early redemption and are no longer outstanding. (The original bonds were issued to purchase additional water rights from Titus County Fresh Water District which had been purchased from Franklin County Water District.)

Dated: March 15, 2010  
 Initial Term: 10 Years  
 Initial Principal: \$3,295,000  
 Payee: The Bank of New York Mellon Trust Company



**CITY OF MOUNT PLEASANT  
POSITION CLASSIFICATION  
AND  
COMPENSATION PLAN**

## CLASSIFICATION PLAN CHARACTERISTICS

One of the more effective tools of Management is position classification-a systematic plan whereby jobs are grouped into categories which recognize similarities and differences. The plan is a tool designed to achieve the goal of "equal pay for equal work". Utilizing the classification system as a starting point, management can recruit, employ, train, evaluate, compensate, promote, and discipline employees. The plan also helps employees understand their duties and responsibilities, and aids the organization in achieving its goals.

A classification plan is based on organizational structure and lines of communications. Daily operations will determine the proper allocation of duties and responsibilities, and therefore the plan must be kept current by adding, dividing, consolidating, and/or eliminating classes as conditions necessitate. In this regard, the City should maintain a formal periodic review of its personnel program. Cooperation of department heads, supervisors, and employees is crucial in keeping the plan up to date.

A position classification plan is based upon the following principles:

1. Positions - not people - are classified.
2. Its basis is not the qualifications, competence, or seniority of the employees in positions.
3. As nearly as possible, it places all positions sufficiently alike in categories which warrant the same pay, selection, title, and specifications.
4. It provides the foundation for a viable and current system of personnel management; but to maintain viability and currency, it must be revised when duties and responsibilities of positions change.
5. It is based upon current assessment of facts - - not upon historical data or future expectations.

## COMPENSATION PLAN/SALARY SCHEDULE PRINCIPLES

An equitable compensation plan must recognize and incorporate several different factors - elements which make it possible to evaluate and determine an employee's value to the organization. Particularly, the organization needs to be deeply involved in ascertaining the employee's growth, stability, and performance, as these three factors form the basis for the salary plan incorporated in this document. In the salary plan, these factors are treated in the following manner:

1. **Hiring Rate:** This needs to be determined for each class (as nearly as possible) in relation to competitive rates in the labor market so that the City might be assured of its fair share of qualified employees. These rates need to be related to each other in a way that recognizes both differences and similarities in kind and difficulty of duties as well as levels of responsibility.
2. **Cost-of-Living Adjustments:** Periodic cost-of-living adjustments (COLA) may be given to offset the effect of inflation and to keep the compensation plan competitive with the market place for jobs. All employees who are to be retained by the City will normally be considered eligible for a flat percentage rate, across-the-board cost-of-living increase at the beginning of each fiscal year. Funding of such adjustments is subject to available funding to be determined annually during the City's budget process.
3. **Merit Adjustments:** Merit adjustments may be given at the beginning of each fiscal year. These adjustments are given to allow department heads to review their employees and recommend that some employees may not receive the increases due to personnel problems. These adjustments may be given rather than cost-of-living adjustments.
4. **Compensation Plan Adjustments:** In order to maintain competitiveness of positions within the marketplace, it may be necessary to make specific adjustment within the salary schedule to

increase (or decrease) a particular position or pay grade. All incumbents in the position or pay grade affected, will receive the same adjustment. The need and amount of these adjustments will be determined through periodic review of the compensation plan and a salary survey of area cities and other employees.

In summary, the incorporated salary schedule is designed to encourage employees to grow and to remain with the City by graphically illustrating long-range fiscal rewards.

### **HOW TO USE THE WAGE AND SALARY SCHEDULES**

The following guidelines are to be used in the operation of the Compensation Plan:

1. **Newly Hired Employees:** All new employees must be placed on the salary schedule at a level which will attract employment, adequately compensate them for their skills, and place them at an appropriate level with regard to the location of existing employees within the salary schedules. An applicant possessing all of the minimum qualification for a position shall be placed on the schedule at the grade level for that position at Step 1. An applicant that possesses education, knowledge, skills, or experience which exceeds the minimum qualifications may be placed at a higher step, with the approval of the City Manager. If no applicants possess all of the required minimum qualifications; the best applicant may be selected and placed in a trainee position at a lower pay grade. Upon satisfaction of minimum qualifications, the employee will be placed at Step 1 of the grade for the full position.
2. **Promotions:** Promotions will normally occur in October unless an opening occurs during the year for supervisory positions. Increases in pay will be a minimum of 2.5%; however, additional compensation may be granted by the City Manager when recommended by the Department Head.
3. **Top of Range:** Employees who reach the top of the range in the salary schedule will be ineligible for additional salary increases, either through merit or adjustment, until such time as the employee promotes to a higher grade or the salary schedule is adjusted to provide additional steps in the schedule.

**CLASSIFICATION PLAN  
OCCUPATIONAL INDEX TO POSITIONS  
AND  
ASSIGNED PAY RANGES**

<u>OCCUPATIONAL INDEX TO POSITIONS</u>	<u>ENTRY GRADE</u>	<u>MAXIMUM GRADE</u>
<b>ADMINISTRATION</b>		
City Manager		Unclassified
Director of Finance		Unclassified
Human Resource Specialist	9	9
Accounting Assistant	8	8
Secretary	5	5
Customer Service/Purchasing Agent	4	4
Customer Service Representative II	4	4
Customer Service Representative I	3	3
<b>MUNICIPAL COURT</b>		
Municipal Court Administrator/Warrant Officer	11	11
Municipal Court Clerk	3	3
Part-Time Municipal Court Judge		Unclassified
<b>POLICE DEPARTMENT</b>		
Police Chief		Unclassified
Assistant Police Chief	18B	18
Lieutenant	15	15
Sergeant	12B	12
Police Officer	9	9
Communications Manager	8	8
Sr. Dispatcher	6	6
Dispatcher	4	4
Records/Property Manager	5	5
Secretary	5	5
<b><u>Animal Shelter</u></b>		
Animal Shelter Manager	5	5
Animal Control Officer	1	1
<b>FIRE DEPARTMENT (207K Schedule)</b>		
Fire Chief		Unclassified
Captain	13	13
Lieutenant	11	11
Firefighter III	10	10
Firefighter II	9	9
Firefighter I	8	8
Secretary	5	5

**OCCUPATIONAL INDEX  
TO POSITIONS**

**ENTRY  
GRADE**

**MAXIMUM  
GRADE**

**PLANNING & ZONING/BUILDING DEPARTMENT**

Director of Building & Development

Unclassified

**CODE ENFORCEMENT**

Chief Code Enforcement Officer

12

12

Code Enforcement Officer

7

7

Sr. Health Inspector

9

9

Health Inspector

5

5

**COMMUNITY SERVICES**

Director of Community Services

17

17

**Library**

Head Librarian

12

12

Circulation Librarian

2

2

Youth Service Librarian

2

2

Circulation Librarian

2

2

**Civic Center**

Civic Center Manager

12

12

Assistant Civic Center Manager

5

5

Building Maintenance II

3

3

Building Maintenance I

2

2

**AIRPORT**

Airport Manager

17

17

Airport Maintenance II

4

4

Airport Maintenance I

3

3

**PUBLIC WORKS**

Director of Public Works

17

17

**Inspection**

Construction Inspector

13

13

**Maintenance**

Welder

6

6

Technician III

6

6

Electrician

8

8

Building Maintenance

1

2

**OCCUPATIONAL INDEX  
TO POSITIONS**

**ENTRY  
GRADE**

**MAXIMUM  
GRADE**

**Garage**

Foreman	13	13
Fleet Technician III	10	10
Fleet Technician II	7	7
Fleet Technician I	5	5

**Parks and Streets**

Foreman	13	13
Technician II	3	3
Technician I	1	1

Director of Utilities

Unclassified

**Water Plant and Wastewater Plant**

Chief Operator	13	13
Operator III	6	6
Operator II	5	5
Operator I	2	2

**Utilities**

Foreman	13	13
Technician III	6	6
Technician II	3	4
Technician I	1	2

CITY OF MOUNT PLEASANT  
SALARY SCHEDULE

10/1/2014-9/30/2015

GRADE		A	B	C	D	E	F	G	H	I	J
STEPS											
1	Hourly	12.871	13.193	13.515	13.853	14.191	14.546	14.901	15.273	15.646	16.037
	Overtime	19.307	19.790	20.273	20.780	21.287	21.819	22.352	22.910	23.469	24.056
	Semi-Mo.	1,029.680	1,055.440	1,081.200	1,108.240	1,135.280	1,163.680	1,192.080	1,221.840	1,251.680	1,282.960
	Monthly	2,230.930	2,286.743	2,342.555	2,401.140	2,459.726	2,521.258	2,582.790	2,647.269	2,711.921	2,779.693
	Annually	26,771.680	27,441.440	28,111.200	28,814.240	29,517.280	30,255.680	30,994.080	31,767.840	32,543.680	33,356.960
2	Hourly	13.515	13.853	14.191	14.546	14.901	15.273	15.646	16.037	16.428	16.839
	Overtime	20.273	20.780	21.287	21.819	22.352	22.910	23.469	24.056	24.642	25.259
	Semi-Mo.	1,081.200	1,108.240	1,135.280	1,163.680	1,192.080	1,221.840	1,251.680	1,282.960	1,314.240	1,347.120
	Monthly	2,342.555	2,401.140	2,459.726	2,521.258	2,582.790	2,647.269	2,711.921	2,779.693	2,847.465	2,918.704
	Annually	28,111.200	28,814.240	29,517.280	30,255.680	30,994.080	31,767.840	32,543.680	33,356.960	34,170.240	35,025.120
3	Hourly	14.191	14.546	14.901	15.273	15.646	16.037	16.428	16.839	17.249	17.681
	Overtime	21.287	21.819	22.352	22.910	23.469	24.056	24.642	25.259	25.874	26.522
	Semi-Mo.	1,135.280	1,163.680	1,192.080	1,221.840	1,251.680	1,282.960	1,314.240	1,347.120	1,379.920	1,414.480
	Monthly	2,459.769	2,521.302	2,582.835	2,647.315	2,711.968	2,779.741	2,847.515	2,918.754	2,989.821	3,064.701
	Annually	29,517.280	30,255.680	30,994.080	31,767.840	32,543.680	33,356.960	34,170.240	35,025.120	35,877.920	36,776.480
4	Hourly	14.901	15.273	15.646	16.037	16.428	16.839	17.249	17.681	18.111	18.565
	Overtime	22.352	22.910	23.469	24.056	24.642	25.259	25.874	26.522	27.167	27.848
	Semi-Mo.	1,192.080	1,221.840	1,251.680	1,282.960	1,314.240	1,347.120	1,379.920	1,414.480	1,448.880	1,485.200
	Monthly	2,582.835	2,647.315	2,711.968	2,779.741	2,847.515	2,918.754	2,989.821	3,064.701	3,139.234	3,217.927
	Annually	30,994.080	31,767.840	32,543.680	33,356.960	34,170.240	35,025.120	35,877.920	36,776.480	37,670.880	38,615.200
5	Hourly	15.646	16.037	16.428	16.839	17.249	17.681	18.111	18.565	19.017	19.493
	Overtime	23.469	24.056	24.642	25.259	25.874	26.522	27.167	27.848	28.526	29.240
	Semi-Mo.	1,251.680	1,282.960	1,314.240	1,347.120	1,379.920	1,414.480	1,448.880	1,485.200	1,521.360	1,559.440
	Monthly	2,711.968	2,779.741	2,847.515	2,918.754	2,989.821	3,064.701	3,139.234	3,217.927	3,296.274	3,378.780
	Annually	32,543.680	33,356.960	34,170.240	35,025.120	35,877.920	36,776.480	37,670.880	38,615.200	39,555.360	40,545.440
6	Hourly	16.428	16.839	17.249	17.681	18.111	18.565	19.017	19.493	19.968	20.468
	Overtime	24.642	25.259	25.874	26.522	27.167	27.848	28.526	29.240	29.952	30.702
	Semi-Mo.	1,314.240	1,347.120	1,379.920	1,414.480	1,448.880	1,485.200	1,521.360	1,559.440	1,597.440	1,637.440
	Monthly	2,847.515	2,918.754	2,989.821	3,064.701	3,139.234	3,217.927	3,296.274	3,378.780	3,461.113	3,547.780
	Annually	34,170.240	35,025.120	35,877.920	36,776.480	37,670.880	38,615.200	39,555.360	40,545.440	41,533.440	42,573.440
7	Hourly	17.249	17.681	18.111	18.565	19.017	19.493	19.968	20.468	20.966	21.491
	Overtime	25.874	26.522	27.167	27.848	28.526	29.240	29.952	30.702	31.449	32.237
	Semi-Mo.	1,379.920	1,414.480	1,448.880	1,485.200	1,521.360	1,559.440	1,597.440	1,637.440	1,677.280	1,719.280
	Monthly	2,989.821	3,064.701	3,139.234	3,217.927	3,296.274	3,378.780	3,461.113	3,547.780	3,634.100	3,725.100
	Annually	35,877.920	36,776.480	37,670.880	38,615.200	39,555.360	40,545.440	41,533.440	42,573.440	43,609.280	44,701.280
8	Hourly	18.111	18.565	19.017	19.493	19.968	20.468	20.966	21.491	22.014	22.566
	Overtime	27.167	27.848	28.526	29.240	29.952	30.702	31.449	32.237	33.021	33.849
	Semi-Mo.	1,448.880	1,485.200	1,521.360	1,559.440	1,597.440	1,637.440	1,677.280	1,719.280	1,761.120	1,805.280
	Monthly	3,139.234	3,217.927	3,296.274	3,378.780	3,461.113	3,547.780	3,634.100	3,725.100	3,815.753	3,911.432
	Annually	37,670.880	38,615.200	39,555.360	40,545.440	41,533.440	42,573.440	43,609.280	44,701.280	45,789.120	46,937.280
9	Hourly	19.017	19.493	19.968	20.468	20.966	21.491	22.014	22.566	23.115	23.694
	Overtime	28.526	29.240	29.952	30.702	31.449	32.237	33.021	33.849	34.673	35.541
	Semi-Mo.	1,521.360	1,559.440	1,597.440	1,637.440	1,677.280	1,719.280	1,761.120	1,805.280	1,849.200	1,895.520
	Monthly	3,296.274	3,378.780	3,461.113	3,547.780	3,634.100	3,725.100	3,815.753	3,911.432	4,006.592	4,106.952
	Annually	39,555.360	40,545.440	41,533.440	42,573.440	43,609.280	44,701.280	45,789.120	46,937.280	48,079.200	49,283.520

CITY OF MOUNT PLEASANT  
SALARY SCHEDULE

10/1/2014-9/30/2015

GRADE		A	B	C	D	E	F	G	H	I	J
STEPS											
10	Hourly	19.968	20.468	20.966	21.491	22.014	22.566	23.115	23.694	24.271	24.879
	Overtime	29.952	30.702	31.449	32.237	33.021	33.849	34.673	35.541	36.407	37.319
	Semi-Mo.	1,597.440	1,637.440	1,677.280	1,719.280	1,761.120	1,805.280	1,849.200	1,895.520	1,941.680	1,990.320
	Monthly	3,461.113	3,547.780	3,634.100	3,725.100	3,815.753	3,911.432	4,006.592	4,106.952	4,206.965	4,312.352
	Annually	41,533.440	42,573.440	43,609.280	44,701.280	45,789.120	46,937.280	48,079.200	49,283.520	50,483.680	51,748.320
11	Hourly	20.966	21.491	22.014	22.566	23.115	23.694	24.271	24.879	25.485	26.123
	Overtime	31.449	32.237	33.021	33.849	34.673	35.541	36.407	37.319	38.228	39.185
	Semi-Mo.	1,677.280	1,719.280	1,761.120	1,805.280	1,849.200	1,895.520	1,941.680	1,990.320	2,038.800	2,089.840
	Monthly	3,634.100	3,725.100	3,815.753	3,911.432	4,006.592	4,106.952	4,206.965	4,312.352	4,417.392	4,527.978
	Annually	43,609.280	44,701.280	45,789.120	46,937.280	48,079.200	49,283.520	50,483.680	51,748.320	53,008.800	54,335.840
12	Hourly	22.014	22.566	23.115	23.694	24.271	24.879	25.485	26.123	26.759	27.429
	Overtime	33.021	33.849	34.673	35.541	36.407	37.319	38.228	39.185	40.139	41.144
	Semi-Mo.	1,761.120	1,805.280	1,849.200	1,895.520	1,941.680	1,990.320	2,038.800	2,089.840	2,140.720	2,194.320
	Monthly	3,815.753	3,911.432	4,006.592	4,106.952	4,206.965	4,312.352	4,417.392	4,527.978	4,638.218	4,754.351
	Annually	45,789.120	46,937.280	48,079.200	49,283.520	50,483.680	51,748.320	53,008.800	54,335.840	55,658.720	57,052.320
13	Hourly	23.115	23.694	24.271	24.879	25.485	26.123	26.759	27.429	28.097	28.800
	Overtime	34.673	35.541	36.407	37.319	38.228	39.185	40.139	41.144	42.146	43.200
	Semi-Mo.	1,849.200	1,895.520	1,941.680	1,990.320	2,038.800	2,089.840	2,140.720	2,194.320	2,247.760	2,304.000
	Monthly	4,006.592	4,106.952	4,206.965	4,312.352	4,417.392	4,527.978	4,638.218	4,754.351	4,870.137	4,991.990
	Annually	48,079.200	49,283.520	50,483.680	51,748.320	53,008.800	54,335.840	55,658.720	57,052.320	58,441.760	59,904.000
14	Hourly	24.271	24.879	25.485	26.123	26.759	27.429	28.097	28.800	29.502	30.240
	Overtime	36.407	37.319	38.228	39.185	40.139	41.144	42.146	43.200	44.253	45.360
	Semi-Mo.	1,941.680	1,990.320	2,038.800	2,089.840	2,140.720	2,194.320	2,247.760	2,304.000	2,360.160	2,419.200
	Monthly	4,206.965	4,312.352	4,417.392	4,527.978	4,638.218	4,754.351	4,870.137	4,991.990	5,113.670	5,241.590
	Annually	50,483.680	51,748.320	53,008.800	54,335.840	55,658.720	57,052.320	58,441.760	59,904.000	61,364.160	62,899.200
15	Hourly	25.485	26.123	26.759	27.429	28.097	28.800	29.502	30.240	30.977	31.752
	Overtime	38.228	39.185	40.139	41.144	42.146	43.200	44.253	45.360	46.466	47.628
	Semi-Mo.	2,038.800	2,089.840	2,140.720	2,194.320	2,247.760	2,304.000	2,360.160	2,419.200	2,478.160	2,540.160
	Monthly	4,417.392	4,527.978	4,638.218	4,754.351	4,870.137	4,991.990	5,113.670	5,241.590	5,369.336	5,503.669
	Annually	53,008.800	54,335.840	55,658.720	57,052.320	58,441.760	59,904.000	61,364.160	62,899.200	64,432.160	66,044.160
16	Hourly	26.759	27.429	28.097	28.800	29.502	30.240	30.977	31.752	32.526	33.340
	Overtime	40.139	41.144	42.146	43.200	44.253	45.360	46.466	47.628	48.789	50.010
	Semi-Mo.	2,140.720	2,194.320	2,247.760	2,304.000	2,360.160	2,419.200	2,478.160	2,540.160	2,602.080	2,667.200
	Monthly	4,638.218	4,754.351	4,870.137	4,991.990	5,113.670	5,241.590	5,369.336	5,503.669	5,637.829	5,778.922
	Annually	55,658.720	57,052.320	58,441.760	59,904.000	61,364.160	62,899.200	64,432.160	66,044.160	67,654.080	69,347.200
17	Hourly	28.097	28.800	29.502	30.240	30.977	31.752	32.526	33.340	34.152	35.007
	Overtime	42.146	43.200	44.253	45.360	46.466	47.628	48.789	50.010	51.228	52.511
	Semi-Mo.	2,247.760	2,304.000	2,360.160	2,419.200	2,478.160	2,540.160	2,602.080	2,667.200	2,732.160	2,800.560
	Monthly	4,870.137	4,991.990	5,113.670	5,241.590	5,369.336	5,503.669	5,637.829	5,778.922	5,919.669	6,067.868
	Annually	58,441.760	59,904.000	61,364.160	62,899.200	64,432.160	66,044.160	67,654.080	69,347.200	71,036.160	72,814.560
18	Hourly	29.502	30.240	30.977	31.752	32.526	33.340	34.152	35.007	35.860	36.757
	Overtime	44.253	45.360	46.466	47.628	48.789	50.010	51.228	52.511	53.790	55.136
	Semi-Mo.	2,360.160	2,419.200	2,478.160	2,540.160	2,602.080	2,667.200	2,732.160	2,800.560	2,868.800	2,940.560
	Monthly	5,113.670	5,241.590	5,369.336	5,503.669	5,637.829	5,778.922	5,919.669	6,067.868	6,215.721	6,371.201
	Annually	61,364.160	62,899.200	64,432.160	66,044.160	67,654.080	69,347.200	71,036.160	72,814.560	74,588.800	76,454.560

CITY OF MOUNT PLEASANT  
SALARY SCHEDULE  
27 DAY WORK PERIOD  
SECTION 207K

10/1/2014-9/30/2015

GRADE		A	B	C	D	E	F	G	H	I
STEPS										
8	HOURLY	12.382	12.692	13.001	13.327	13.651	13.993	14.334	14.693	15.051
	OVERTIME	18.573	19.038	19.502	19.991	20.477	20.990	21.501	22.040	22.577
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,386.784	1,421.504	1,456.112	1,492.624	1,528.912	1,567.216	1,605.408	1,645.616	1,685.712
	MONTHLY	3,004.699	3,079.925	3,154.909	3,234.019	3,312.643	3,395.635	3,478.384	3,565.501	3,652.376
	ANNUALLY	36,056.384	36,959.104	37,858.912	38,808.224	39,751.712	40,747.616	41,740.608	42,786.016	43,828.512
9	HOURLY	13.001	13.327	13.651	13.993	14.334	14.693	15.051	15.428	15.804
	OVERTIME	19.502	19.991	20.477	20.990	21.501	22.040	22.577	23.142	23.706
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,456.112	1,492.624	1,528.912	1,567.216	1,605.408	1,645.616	1,685.712	1,727.936	1,770.048
	MONTHLY	3,154.909	3,234.019	3,312.643	3,395.635	3,478.384	3,565.501	3,652.376	3,743.861	3,835.104
	ANNUALLY	37,858.912	38,808.224	39,751.712	40,747.616	41,740.608	42,786.016	43,828.512	44,926.336	46,021.248
10	HOURLY	13.651	13.993	14.334	14.693	15.051	15.428	15.804	16.199	16.594
	OVERTIME	20.477	20.990	21.501	22.040	22.577	23.142	23.706	24.299	24.891
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,528.912	1,567.216	1,605.408	1,645.616	1,685.712	1,727.936	1,770.048	1,814.288	1,858.528
	MONTHLY	3,312.643	3,395.635	3,478.384	3,565.501	3,652.376	3,743.861	3,835.104	3,930.957	4,026.811
	ANNUALLY	39,751.712	40,747.616	41,740.608	42,786.016	43,828.512	44,926.336	46,021.248	47,171.488	48,321.728
11	HOURLY	14.334	14.693	15.051	15.428	15.804	16.199	16.594	17.009	17.424
	OVERTIME	21.501	22.040	22.577	23.142	23.706	24.299	24.891	25.514	26.136
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,605.408	1,645.616	1,685.712	1,727.936	1,770.048	1,814.288	1,858.528	1,905.008	1,951.488
	MONTHLY	3,478.384	3,565.501	3,652.376	3,743.861	3,835.104	3,930.957	4,026.811	4,127.517	4,228.224
	ANNUALLY	41,740.608	42,786.016	43,828.512	44,926.336	46,021.248	47,171.488	48,321.728	49,530.208	50,738.688
12	HOURLY	15.051	15.428	15.804	16.199	16.594	17.009	17.424	17.859	18.295
	OVERTIME	22.577	23.142	23.706	24.299	24.891	25.514	26.136	26.789	27.443
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,685.712	1,727.936	1,770.048	1,814.288	1,858.528	1,905.008	1,951.488	2,000.208	2,049.040
	MONTHLY	3,652.376	3,743.861	3,835.104	3,930.957	4,026.811	4,127.517	4,228.224	4,333.784	4,439.587
	ANNUALLY	43,828.512	44,926.336	46,021.248	47,171.488	48,321.728	49,530.208	50,738.688	52,005.408	53,275.040
13	HOURLY	15.804	16.199	16.594	17.009	17.424	17.859	18.295	18.752	19.210
	OVERTIME	23.706	24.299	24.891	25.514	26.136	26.789	27.443	28.128	28.815
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,770.048	1,814.288	1,858.528	1,905.008	1,951.488	2,000.208	2,049.040	2,100.224	2,151.520
	MONTHLY	3,835.104	3,930.957	4,026.811	4,127.517	4,228.224	4,333.784	4,439.587	4,550.485	4,661.627
	ANNUALLY	46,021.248	47,171.488	48,321.728	49,530.208	50,738.688	52,005.408	53,275.040	54,605.824	55,939.520
14	HOURLY	16.594	17.009	17.424	17.859	18.295	18.752	19.210	19.690	20.171
	OVERTIME	24.891	25.514	26.136	26.789	27.443	28.128	28.815	29.535	30.257
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,858.528	1,905.008	1,951.488	2,000.208	2,049.040	2,100.224	2,151.520	2,205.280	2,259.152
	MONTHLY	4,026.811	4,127.517	4,228.224	4,333.784	4,439.587	4,550.485	4,661.627	4,778.107	4,894.829
	ANNUALLY	48,321.728	49,530.208	50,738.688	52,005.408	53,275.040	54,605.824	55,939.520	57,337.280	58,737.952

\* Half-time for Section 207 employees is calculated by dividing the monthly salary by the total hours worked during the 27 Day Work Period and dividing that number by 2. However, this rate can never be lower than minimum wage.

**City of Mount Pleasant  
CONSOLIDATED DESCRIPTION OF WORKFORCE AND  
LISTING OF POSITIONS (3 YEARS)**

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>	<u>FY 2014-2015</u>
<b><u>GENERAL FUND</u></b>			
<b>GENERAL ADMINISTRATION</b>			
City Manager	0.50	0.50	0.50
Director of Finance	0.50	0.50	0.50
Human Resource Specialist	0.50	0.50	0.50
Accounting Assistant	0.50	0.50	0.50
Customer Service Rep./Purchasing Agent	0.50	0.50	0.50
Subtotal	2.50	2.50	2.50
<b>MUNICIPAL COURT</b>			
Court Administrator/Warrant Officer	1.00	1.00	1.00
Municipal Clerk	2.00	2.00	2.00
Subtotal	3.00	3.00	3.00
<b>LIBRARY</b>			
Librarian	1.00	1.00	1.00
Youth Service Librarian	1.00	1.00	1.00
Circulation Librarian	1.00	1.00	1.00
Reference Librarian	1.00	1.00	1.00
PT Librarian	0.50	0.50	0.50
Subtotal	4.50	4.50	4.50
<b>BUILDING AND DEVELOPMENT</b>			
Director of Building & Development	1.00	1.00	1.00
Subtotal	1.00	1.00	1.00
<b>ANIMAL CONTROL</b>			
Animal Shelter Manager	0.00	1.00	0.00
Animal Control Officer	3.00	2.00	3.00
Subtotal	3.00	3.00	3.00

**City of Mount Pleasant**  
**CONSOLIDATED DESCRIPTION OF WORKFORCE AND**  
**LISTING OF POSITIONS (3 YEARS)**

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>	<u>FY 2014-2015</u>
<b><u>GENERAL FUND (Cont'd.)</u></b>			
<b>POLICE DEPARTMENT</b>			
Police Chief	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00
Corporal	0.00	4.00	4.00
Sergeant	5.00	5.00	5.00
Detective	3.00	0.00	0.00
Sr. Police Officer	3.00	0.00	0.00
Police Officer	16.00	16.00	16.00
Records/Property Clerk Clerk	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Communications Manager	1.00	1.00	1.00
Sr. Dispatcher	3.00	3.00	3.00
Dispatcher	5.00	5.00	5.00
PT Clerk	0.50	0.50	0.50
Subtotal	42.50	40.50	40.50
<b>FIRE DEPARTMENT</b>			
Director of Fire Services	1.00	1.00	1.00
Captain	3.00	3.00	3.00
Lieutenant	3.00	3.00	3.00
Firefighter III	15.00	15.00	15.00
Secretary	1.00	1.00	1.00
Subtotal	23.00	23.00	23.00
<b>CODE ENFORCEMENT</b>			
Chief Code Enforcement Officer	1.00	1.00	1.00
Sr. Health Inspector	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Health Inspector	1.00	1.00	1.00
Subtotal	4.00	4.00	4.00
<b>PARK DEPARTMENT</b>			
Director of Public Works	0.50	0.50	0.50
Foreman	1.00	1.00	1.00
Technician II	0.00	0.00	2.00
Technician I	6.00	6.00	5.00
Subtotal	7.50	7.50	8.50

City of Mount Pleasant  
**CONSOLIDATED DESCRIPTION OF WORKFORCE AND  
LISTING OF POSITIONS (3 YEARS)**

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>	<u>FY 2014-2015</u>
<b><u>GENERAL FUND (Cont'd.)</u></b>			
<b>COMMUNITY SERVICES</b>			
Director of Community Services	1.00	1.00	1.00
Subtotal	1.00	1.00	1.00
<b>GENERAL MAINTENANCE</b>			
Foreman	0.50	0.50	0.50
Fleet Technician III	0.00	0.00	0.50
Fleet Technician II	0.50	0.50	0.50
Fleet Technician I	0.50	0.50	0.50
Secretary	0.50	0.50	0.50
Building Maintenance I	1.00	1.00	1.00
Subtotal	3.00	3.00	3.50
<b>SUBTOTAL GENERAL FUND</b>	<b>95.00</b>	<b>93.00</b>	<b>94.50</b>
<b><u>UTILITY FUND</u></b>			
<b>ENGINEERING</b>			
PT Engineer	0.50	0.50	0.00
Construction Inspector	1.00	1.00	1.00
Subtotal	1.50	1.50	1.00
<b>UTILITY ADMINISTRATION</b>			
City Manager	0.50	0.50	0.50
Director of Finance	0.50	0.50	0.50
Human Resource Specialist	0.50	0.50	0.50
Accounting Assistant	0.50	0.50	0.50
Customer Service Rep. II	1.00	1.00	1.00
Customer Service Rep. I	2.00	2.00	1.00
Customer Service Rep/Purchasing Agent	0.50	0.50	0.50
Subtotal	5.50	5.50	4.50

**City of Mount Pleasant  
CONSOLIDATED DESCRIPTION OF WORKFORCE AND  
LISTING OF POSITIONS (3 YEARS)**

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>	<u>FY 2014-2015</u>
<b><u>UTILITY FUND (Cont'd.)</u></b>			
<b>WATER TREATMENT</b>			
Director of Utilities	1.00	1.00	1.00
Chief Operator	1.00	1.00	1.00
Operator II	1.00	1.00	1.00
Operator I	6.00	6.00	6.00
Subtotal	9.00	9.00	9.00
<b>WASTEWATER PLANTS</b>			
Chief Operator	1.00	1.00	1.00
Operator II	1.00	1.00	1.00
Operator I	1.00	1.00	1.00
Subtotal	3.00	3.00	3.00
<b>UTILITY DEPARTMENT</b>			
Foreman	1.00	1.00	1.00
Electrician	1.00	1.00	1.00
Welder	0.50	0.50	0.50
Maintenance Technician	0.50	0.50	0.50
Technician III	0.00	1.00	1.00
Technician II	3.00	4.00	4.00
Technician I	9.00	7.00	7.00
Subtotal	15.00	15.00	15.00
<b>UTILITY MAINTENANCE</b>			
Foreman	0.50	0.50	0.50
Fleet Technician III	0.00	0.00	0.50
Fleet Technician II	0.50	0.50	0.50
Fleet Technician I	0.50	0.50	0.50
Secretary	0.50	0.50	0.50
Building Maintenance I	1.00	1.00	1.00
Subtotal	3.00	3.00	3.50
<b>SUBTOTAL UTILITY FUND</b>	<b>37.00</b>	<b>37.00</b>	<b>36.00</b>

**City of Mount Pleasant  
CONSOLIDATED DESCRIPTION OF WORKFORCE AND  
LISTING OF POSITIONS (3 YEARS)**

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>	<u>FY 2014-2015</u>
<b><u>STREET FUND</u></b>			
<b>STREET FUND</b>			
Director of Public Works	0.50	0.50	0.50
Foreman	1.00	1.00	1.00
Welder	0.50	0.50	0.50
Maintenance Technician	0.50	0.50	0.50
Technician II	3.00	3.00	3.00
Technician I	5.00	5.00	5.00
<b>SUBTOTAL STREET FUND</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>
<b><u>CIVIC CENTER FUND</u></b>			
<b>CIVIC CENTER</b>			
Civic Center Manager	1.00	1.00	1.00
Assistant Civic Center Manager	1.00	1.00	1.00
Building Maintenance I	2.00	2.00	2.00
<b>SUBTOTAL CIVIC CENTER FUND</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>AIRPORT FUND</u></b>			
<b>AIRPORT</b>			
Airport Manager	1.00	1.00	1.00
Airport Maintenance I	2.00	2.00	2.00
<b>SUBTOTAL AIRPORT FUND</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>TOTAL ALL FUNDS</b>	<b>149.50</b>	<b>147.50</b>	<b>148.00</b>

**BUDGET SCHEDULE  
FY 2014-2015**

**I. Thursday, May 8 10:00 A.M.** Department Head meeting to distribute budget request forms and to review the budget schedule.

**II. Monday, June 2** Two (2) copies of your completed budget with any backup turned into Brenda.

**III.** Budget reviews with Department Heads according to the following schedule:

**Department Heads will bring supervisors from their various departments to the meetings, as they feel appropriate.**

**Wednesday, June 11 2:00 P.M. Paul Henderson** Airport  
TxDot Ramp Grant

**Wednesday, June 11 3:00 P.M. Eddie Perritt** Building and Development

**Wednesday, June 11 4:00 P.M. Debbie Corbell** Code Enforcement

**Thursday, June 12 9:00 A.M. Buck Heath** Park Department  
Cemetery  
Vehicle Services  
Street Department

**Monday, June 16 9:00 A.M. Wayne Isbell** Animal Shelter  
Police Department  
Police Seizure Proceeds  
Law Enforcement Educational  
Police Escrow  
Drug and Crime Prevention

**Monday, June 16 3:00 P.M. Larry McRae** Fire Department

**Tuesday, June 17 9:00 A.M. Anthony Rasor** Water Treatment  
Wastewater Plant  
Utility Department

**Wednesday, June 18 9:00 A.M. Jacob Hatfield** Community Service  
Civic Center  
Library  
Library Memorial  
Hobbs Account

**Wednesday, June 18 3:00 P.M. Charlie Smith** Economic Development

**IV. Remaining of June and July** Mike and Brenda will complete remaining budgets, department personnel costs and finalize preliminary budgets. Revenue projects will also be completed.

**V. Friday, August 1** Distribute Proposed Budget to Council

**VI. Monday, August 18 6:00 P.M.** Workshop on Proposed Budget

**VII. Monday, September 1 6:00 P.M.** Workshop on Proposed Budget

**VIII. Monday, September 15 6:00 P.M.** Public Hearing on Budget  
Adopt Budget  
Adopt Tax Rate

**CITY OF MOUNT PLEASANT  
CHART OF ACCOUNTS  
AND  
ACCOUNT CLASSIFICATION SYSTEM**

<u>FUND</u>	<u>REVENUE/EXPENDITURE*</u>	<u>OBJECT CODE</u>	<u>DEPARTMENT/ACCOUNT</u>
XXX	- X	XXX	- XX

**\*Note: Revenue (5)  
Expenditure (6)**

**FUND AND DEPARTMENT CLASSIFICATION**

**FUND NO.**

**NAME/DESCRIPTION**

**GENERAL GOVERNMENTAL FUNDS**

**GENERAL FUNDS**

100	GENERAL FUND	
	01	Legislative
	02	General Administration
	03	Legal
	04	Tax Assessment and Collection
	05	Municipal Court
	06	Elections
	07	Reserved
	08	Library
	09	Reserved
	10	Reserved
	11	Building & Development
	12	Animal Shelter
	13	Police Department
	14	Fire Department
	15	Reserved
	16	Code Enforcement
	17	Park Department
	18	Community Services
	19	Reserved
	20	Reserved
	21	General Fund Vehicle Serv.
	22	General Non-Departmental

165	GENERAL CAPITAL FUND	
	66	General Capital

415	STREET FUND	
	01	Streets

430	CURB & GUTTER ASSESSMENT FUND	
	44	Curb & Gutter Assessment

**SPECIAL REVENUE FUNDS**

404	RESCUE RECOVERY FUND	
	14	Rescue Recovery

407	PEG FUND	
	01	Peg

408	LIBRARY GRANTS FUND	
	08	Library Grants

409	TOURISM/HISTORICAL BUDGET FUND	
	08	Tourism/Historical

410	CEMETERY FUND	42	Cemetery
413	POLICE SEIZURE PROCEEDS FUND	13	Police Seizure Proceeds
414	DWI STEP GRANT FUND	13	DWI Step Grant
423	RURAL DEVELOPMENT REVOLVING FUND	01	Rural Development Revolving
424	ANIMAL SHELTER DONATION FUND	01	Animal Shelter Donation
437	TXDOT RAMP GRANT FUND	31	TXDOT Ramp Grant
445	FEDERAL SEIZURE FUND	04	Federal Seizure Money
455	ECONOMIC DEVELOPMENT FUND	56	Economic Development
456	ECONOMIC DEVELOPMENT MARKETING FUND	56	Economic Development Marketing
470	ATTORNEY GENERAL GRANT FUND	48	Attorney General Grant
490	HOTEL/MOTEL TAX FUND	50	Hotel/Motel Tax
495	LAW ENFORCEMENT EDUCATION FUND	40	Law Enforcement Education
496	TOBACCO ENFORCEMENT PROGRAM FUND	13	Tobacco Enforcement Program
500	LIBRARY CONTRIBUTION FUND	51	Library Contribution
510	FIREMEN'S RELIEF FUND	52	Firemen's Relief
540	PUBLIC SAFETY PREVENTION FUND	55	Public Safety Prevention
560	HOBB'S TRUST ACCOUNT FUND	56	Hobb's Trust Account

**CAPITAL PROJECT FUNDS**

600	NEW WATER TREATMENT PLANT FUND	
	61	New Water Plant
610	WATER DEVELOPMENT BOARD FUND	
	62	Water Development Board
630	STREET IMPROVEMENT FUND	
	64	Street Improvement
650	AIRPORT HANGAR CONSTRUCTION FUND	
	66	Airport Hangar Construction
670	LOOP PROJECT FUND	
	01	Loop Project
680	PARK IMPROVEMENTS FUND	
	69	Park Improvements
690	COMMUNITY IMPROVEMENT FUND	
	70	Community Improvement

**DEBT SERVICE FUND**

700	DEBT SERVICE FUND	
	71	Debt Service

**PROPRIETARY FUNDS**

300	UTILITY FUND	
	30	Engineering
	31	Utility Administration
	32	Solid Waste Collection
	33	Water Treatment
	34	Fresh Water Supply
	35	Wastewater Plant
	36	Utility Department
	37	Utility Fund Vehicle Serv.
	38	Utility Debt Service
	39	Utility Non-Departmental
400	CIVIC CENTER FUND	
	41	Civic Center
435	AIRPORT FUND	
	31	Airport

**FIDUCIARY FUNDS**

520	POLICE ESCROW FUND	
	53	Police Escrow

**OBJECT CODE CLASSIFICATION  
AND EXPLANATION FOR EXPENDITURES**

- 100-199      **PERSONNEL SERVICES**  
Compensation to City employees in form of salaries and wages.
- 200-299      **SUPPLIES AND MATERIALS**  
Includes expendable materials and operating supplies necessary to operate a department. Supplies/materials are likely to be susceptible to loss, theft, or rapid depreciation.
- 300-399      **MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS**  
Includes all material or expenditures covering maintenance and repair of buildings, structures, land and improvements thereon.
- 400-499      **MAINTENANCE OF EQUIPMENT AND MACHINERY**  
Includes maintenance of all permanently installed equipment and machinery.
- 500-599      **CONTRACTUAL SERVICES**  
Includes all services performed by another agency or by private business and such expenses as are legally or morally obligatory upon the City as a public corporation.
- 600-699      **CAPITAL OUTLAY**  
Capital Outlay includes the purchase of all real property such as land, buildings, and other improvements, and the purchase of items of personal property which meet the following requirements:
1.        Must have a value of at least \$5,000.00, and
  2.        Life expectancy of over 5 years.
- 700-799      **DEBT SERVICE**  
Includes principal, interest and handling charges on bonded debt, and installment and lease-purchase payments.

**PERSONNEL SERVICES**

- 101 **FULL-TIME SALARIES**  
Supervision and direction.
- 104 **LONGEVITY**  
Additional compensation based on years of service.
- 105 **OVERTIME**
- 106 **VOLUNTEER**  
Compensation for volunteers of all types, including volunteer firefighters.
- 107 **PART-TIME**  
Twelve-month employees who work less than forty (40) hours per week.
- 108 **TEMPORARY**  
Seasonal employees or employees who work less than a twelve (12) month assignment, whether full-time or part-time, such as employees working only the summer months.
- 109 **CHRISTMAS PAY**  
Compensation for special projects which are in addition to the regular or normal functions of the department.
- 110 **CORPORAL PAY**
- 112 **SPANISH SPEAKING**
- 115 **CERTIFICATION PAY**
- 120 **CAR ALLOWANCE**
- 121 **EMERGENCY MANAGEMENT PAY**
- 122 **PHONE ALLOWANCE**
- 123 **HOUSING ALLOWANCE**
- 124 **CLOTHING ALLOWANCE**
- 125 **K-9 PAY**
- 131 **WORKERS COMPENSATION**
- 132 **UNEMPLOYMENT COMPENSATION**
- 133 **HEALTH INSURANCE**
- 134 **DENTAL INSURANCE**
- 141 **TMRS**
- 142 **SOCIAL SECURITY**

**SUPPLIES AND MATERIALS**

- 201 **OFFICE SUPPLIES**  
Includes supplies for the operation of an office (paper, postage, etc.).
- 202 **DATA PROCESSING SUPPLIES**  
Includes supplies for the operation of a computer (report forms, utility forms, etc.).
- 203 **PHOTOGRAPHIC SUPPLIES**  
Includes film and supplies necessary to process and reproduce film and/or pictures.
- 204 **LABORATORY SUPPLIES**  
Includes supplies for the operation of a laboratory.
- 205 **MAIN STREET PROJECTS**
- 207 **TIRES AND TUBES**
- 208 **MOTOR VEHICLE SUPPLIES**  
Includes gasoline, oil, antifreeze, batteries, etc. used in normal operation of motor vehicles. Small parts used in maintenance of motor vehicles, machinery and equipment should be charged to object code 402 or 404.
- 209 **AVIATION FUEL**  
Includes aviation fuel and other aviation supplies purchased for resale at Municipal Airport.
- 210 **UNASSIGNED**
- 211 **MINOR TOOLS AND APPARATUS**  
Articles normally of small unit value costing less than \$1,000 which are subject to loss or rapid deterioration. These items are not capitalized.
- 212 **JANITORIAL SUPPLIES**  
All cleaning supplies.
- 214 **CHEMICAL AND MECHANICAL SUPPLIES**  
Includes chemical, mechanical, paint and medical supplies.
- 215 **UNASSIGNED**
- 216 **BOTANICAL AND AGRICULTURAL SUPPLIES**  
Includes all seed, fertilizer, herbicides, etc.
- 217 **UNASSIGNED**
- 220 **OTHER SUPPLIES**

**MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS**

- 301 **BUILDINGS AND GROUNDS**  
Includes all material and services required in the maintenance of buildings and structures, including walks, drives and fences.
- 302 **BRIDGES**
- 303 **STREETS AND ALLEYS**

- 304 **RUNWAYS AND TAXIWAYS**
- 305 **UNASSIGNED**
- 306 **STORM SEWERS**
- 307 **SANITARY SEWERS**  
Includes all materials and services required in the maintenance of sewer mains, lines, lift stations, etc.
- 308 **WASTEWATER TREATMENT PLANT**  
Includes all expenditures in the maintenance of equipment at wastewater treatment plants, such as, lines, pumps, motors, filters, aerators, air pumps, etc. Does not include expenditures for maintenance of buildings or grounds, which should be charged to object code 301. Expenditures for maintenance of chlorination facilities should be charged to object code 309.
- 309 **CHLORINATION FACILITIES**  
Includes all materials and services required in the maintenance of chlorination facilities at water treatment plants, wastewater treatment plants, swimming pools, etc.
- 310 **UNASSIGNED**
- 311 **WATER SYSTEM**  
Includes all materials and services required in the maintenance of the water system and treatment plant, such as, intake structures, transmission lines, mains, booster pumps, gate valves, repair saddles, pumping equipment, fire hydrants, etc. Does not include expenditures for maintenance of buildings or grounds, which should be charged to object code 301, nor expenditures for maintenance of chlorination facilities, which should be charged to object code 309. Expenditures for maintenance of water towers and tanks should be charged to object code 312.
- 312 **WATER TOWERS AND TANKS**  
Includes maintenance of all water towers, ground storage tanks and related apparatus, such as, valves, fittings, piping, painting, etc.
- 313 **UNASSIGNED**
- 314 **METERS AND SETTINGS**  
Includes all materials and services required in the maintenance and repair of water meters and settings.
- 315 **STREET IMPROVEMENTS**  
Includes all materials and costs associated with the reconstruction of streets.
- 320 **OTHER**

400-499

**MAINTENANCE OF EQUIPMENT AND MACHINERY**

- 401 **OFFICE EQUIPMENT**  
Includes all expenditures for maintenance and repair of office equipment, such as, typewriters, adding machines, calculators, desks and chairs. Also includes all maintenance contracts, except data processing which should be charged to object code 513.
- 402 **MACHINERY AND HEAVY EQUIPMENT**  
Includes all materials, small parts and services required in the maintenance and repair of crawler tractors, maintainers, backhoes, loaders, scrapers, mowing machines, portable welders, street sweepers, high lifts, fire pumps and other heavy equipment.

- 403     **HEATING AND COOLING EQUIPMENT**  
Includes maintenance of heating and cooling equipment.
- 404     **AUTOMOTIVE EQUIPMENT**  
Includes all materials, small parts and services required in the maintenance and repair of all automobiles, trucks, pickups, trailers and attachments and appendages to vehicles.
- 405     **SHOP EQUIPMENT**  
Includes all materials and services required to maintain all battery chargers, air compressors, welders, cutters, drills, generators, jacks, etc. Does not include small hand tools.
- 406     **UNASSIGNED**
- 407     **MINOR TOOLS AND EQUIPMENT**
- 408     **SIGNAL AND SIGN SYSTEM**  
Includes all materials and services used in maintenance of traffic lights, school zone lights, stop and yield signs, street markings and other traffic control devices.
- 410     **RADIO MAINTENANCE**  
Includes all materials and services required for the proper maintenance of 2-way radio equipment, including the removal and installation of radios, consoles, etc.
- 412     **UNASSIGNED**
- 414     **PLAYGROUND EQUIPMENT**  
Includes all expenditures in the maintenance of playground and recreational equipment, except paint which should be charged to object code 214.
- 415     **UNASSIGNED**
- 416     **SWIMMING POOL EQUIPMENT**  
Includes all expenditures in the maintenance of swimming pool equipment, such as filters, heaters, pumps, lines, etc. Does not include expenditures for maintenance of building, swimming pool structure or grounds, which should be charged to object code 301. Expenditures for maintenance of pool chlorination facilities should be charged to object code 309.
- 420     **OTHER**

500-599

**CONTRACTUAL SERVICES**

- 501     **COMMUNICATION**  
Includes telephone and cell phone bills.
- 502     **RENTAL EXPENSE**  
Includes rental of property or equipment.
- 503     **LIABILITY INSURANCE**  
Includes payments for General Comprehensive Liability, Automobile Liability, Bodily Injury and Property Damage, Fire Extended Coverage Insurance, and Public Officials Liability.
- 504     **MARKETING EXPENSE**
- 505     **ADVERTISING**  
Includes cost of advertising, position vacancy notices, publication of public notices, ordinances, bid invitations, etc.

- 506     **BUSINESS AND TRAVEL**  
Includes transportation, lodging and other approved expenses incurred in the performance of official business. Mileage to be calculated at the IRS published rate. (see travel policy)
- 507     **UNIFORMS AND CLOTHING**  
Includes all purchased clothing, rental uniforms, dry cleaning services and supplies necessary to clean uniforms and clothing.
- 508     **EMPLOYEE ALLOWANCES**  
Allowances to City employees for expenses incurred in the performance of official duties, such as, use of private vehicle, expense allowance, repair or replacement of personal articles damaged or lost in the performance of official duty.
- 510     **CUSTODY SUPPORT SERVICES**  
Includes food and support for persons or animals in the custody of the City.
- 511     **CONTRACTUAL AND FEE BASIS SERVICES**  
Includes any expenditures for contractual or special professional services provided for the City by another agency or individual, such as, consultants, legal services, auditors, architectural, engineering, drafting, tax appraisal services, tax assessment and collection services, veterinarian services, medical fees, elections workers, jury fees, and other services contracted for by the City.
- 512     **UTILITY SERVICES**  
Electrical, gas and all utility services.
- 513     **DATA PROCESSING MAINTENANCE**  
Includes maintenance of computer software and hardware, programming expenditures and maintenance contracts.
- 514     **EMPLOYEE RECOGNITION**
- 515     **VENDING AND CONCESSIONS**
- 516     **IMPREST FUNDS**
- 520     **SPECIAL EVENTS**
- 521     **MEMBERSHIPS AND SUBSCRIPTIONS**  
Includes annual dues to the Ark-Tex Council of governments, Texas Municipal League, etc.; memberships, subscriptions from professional organizations, publications and local and regional dues.
- 522     **INTERFUND TRANSFERS**
- 525     **JAIL CONTRACT**
- 528     **INTEREST AND PENALTIES**
- 529     **SALES TAX**
- 530     **MISCELLANEOUS EXPENSE**
- 531     **DEPRECIATION EXPENSE**

**CAPITAL OUTLAY****601 BUILDINGS**

Includes all buildings and structures, pump houses, park buildings, fire stations, etc.

**602 LAND**

Includes all costs of acquiring land, such as, purchase price, commission, abstracts, court costs, filing fees, appraisals, attorney fees, etc.

**603 LAND IMPROVEMENTS**

Includes all expenditures covering cost of drainage, engineering, inspections, sodding, grading, etc.

**604 UNASSIGNED****605 LIBRARY BOOKS**

Includes all expenditures for the purchase of library books.

**606 UNASSIGNED****609 DATA PROCESSING EQUIPMENT**

Includes all expenditures for the purchase of computer hardware and software.

**610 OFFICE EQUIPMENT**

Includes all new or used additions to office equipment, such as: typewriters, word processors, adding machines, calculators, duplicating machines, desks, chairs, filing cabinets, draperies, bookcases, etc.

**611 MACHINERY AND EQUIPMENT**

Includes the purchase price of all tractors, ditching machines, dozers, booms, power mowers, sweepers, and other heavy construction equipment.

**612 OTHER EQUIPMENT**

Includes cameras, air conditioning, fire hose, recreational and playground equipment, drinking fountains, heaters, radios, radar units, leak detectors, air blowers, etc.

**613 MOTOR VEHICLES**

Includes the purchase price and transportation of all automobiles, trucks, trailers, attachments, and appendages. All major items purchased to equip the vehicle for service are to be charged to this account. This includes such items as power take-off, winch, siren, beacon lights, etc.

**614 SHOP EQUIPMENT**

Includes purchase price of battery chargers, burners, jack hammers, compressors, portable welders, cutters, printing presses, generators, and other auto, printing and electrical shop equipment. Does not include small hand tools which should be charged to object code 211.

**615 UNASSIGNED****616 STREET IMPROVEMENTS**

Includes street paving, sidewalks, curbs, gutters, culverts, storm drains and associated costs.

**617 WATER SYSTEM IMPROVEMENTS**

Includes water mains, meters and settings, fire hydrants, storage tanks, water towers, water wells, pumping units, water treatment improvements and installation, etc.

**618 WASTEWATER SYSTEM IMPROVEMENTS**

Includes sewer mains, lift stations, and wastewater treatment improvements and installation.

- 619     UNASSIGNED
- 620     TRAFFIC ENGINEERING IMPROVEMENTS  
Includes expenditures relating to design and location of traffic control devices, and for installation of traffic control devices, such as, traffic signals, street name signs, and traffic signs.
- 621     OTHER IMPROVEMENTS  
Includes runways and taxiways, fences, sprinkler irrigation systems, tennis courts, parking lot paving, firing ranges, etc.
- 622     CONTINGENCY
- 700-799     DEBT SERVICE
  - 701     PRINCIPAL-GENERAL OBLIGATION BONDS
  - 702     PRINCIPAL-REVENUE BONDS
  - 703     PRINCIPAL-INSTALLMENT PAYMENTS  
Includes lease-purchase agreements and all types of installment and time payments.
  - 705     AGENT AND ADMINISTRATIVE FEES
  - 711     INTEREST-GENERAL OBLIGATION BONDS
  - 712     INTEREST-REVENUE BONDS
  - 713     INTEREST-INSTALLMENT PAYMENTS  
Includes lease-purchase agreements and all types of installment and time payments.
  - 714     CONTRACTUAL BOND PAYMENTS

**NOTE: CLASSIFICATION OF EXPENDITURES BY PROGRAM OR PROJECT**

An account number will be assigned to a program or project and all expenditures related to the project will be charged to this account number. Expenditures charged to programs or projects will apply to special revenue funds and projects only (for example, grant projects) and will not apply to City departmental budgets.

**REVENUE CLASSIFICATION**

100-100	TAXES
200-299	CHARGES FOR CURRENT SERVICES
300-399	LICENSES AND PERMITS
400-499	FINES AND FORFEITURES
500-599	INTEREST AND RENT
600-699	INTERGOVERNMENTAL REVENUE
700-799	OTHER REVENUE

100-199 **TAXES**

- 105 Current Property Taxes
- 110 Delinquent Property Taxes
- 115 Penalties and Interest
- 120 P.I.L.O.T.
- 125 Utility Franchise Tax
- 130 Sales Tax Collections
- 135 Liquor Tax
- 140 Gasoline Tax
- 145 Hotel Occupancy Tax
- 150 Other Taxes
- 155 Taxes Collected

200-299 **CHARGES FOR CURRENT SERVICES**

- 205 Water Sales
- 210 Sewer Charges
- 215 Taps and Connect Fees
- 220 Solid Waste Collection
- 225 Landfill Fees
- 230 Penalties-Utility Billing
- 235 Aviation Fuel Sales
- 240 Zoning and Platting Fees
- 250 Swimming Pool Charges
- 255 Vending and Concessions

300-399 **LICENSES AND PERMITS**

- 305 Building Permits
- 310 Electrical Permits
- 315 Plumbing Permits
- 320 Mechanical Permits
- 325 Other Permits and Licenses

400-499 **FINES AND FORFEITURES**

- 405 Municipal Court
- 410 Pound Fees
- 415 Library Fines
- 420 Other Fines

500-599 **INTEREST AND RENT**

- 505 Interest Income
- 510 Leases and Rentals

600-699 **INTERGOVERNMENTAL REVENUE**

- 605 Intergovernmental Revenue
- 610 Revenue Sharing

700-799 **OTHER REVENUE**

- 705 Sale of Equipment and Material
- 710 Sale of Land
- 715 Contractual Income
- 720 Contributions and Memorials
- 725 Street Light Refund
- 730 Interfund Transfers
- 735 Miscellaneous Revenue
- 740 Revenue from Other Resources
- 745 Bond Payments
- 750 Curb and Gutter Assessments
- 755 Park User Fees
- 760 Vector Fees