

City of Mount Pleasant, Texas
TOTAL GENERAL FUND
FY 2014-2015
SUMMARY OF FUND BALANCE

	General Fund	General Capital Fund	Street Fund	Total General
Beginning Balance	\$2,107,191	\$744,652	\$2,559,253	\$5,411,096
Revenues	8,584,599	300,300	2,393,660	11,278,559
Total Funds Available	\$10,691,790	\$1,044,952	\$4,952,913	\$16,689,655
Expenditures	8,450,696	400,000	2,979,523	11,830,219
Ending Balance	\$2,241,094	\$644,952	\$1,973,390	\$4,859,436

**Total General Fund fund balance projected for Fiscal Year 2015 is 41% of the expected expenditures or reserves of 150 days.

City of Mount Pleasant, Texas

GENERAL FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	\$1,956,502	\$1,918,878	\$2,107,191
REVENUES			
Current Property Taxes	\$2,298,799	\$2,489,156	\$2,554,705
Delinquent Property Taxes	47,328	48,000	50,000
Penalties and Interest	39,947	40,000	40,000
P.I.L.O.T.	3,868	3,800	3,800
Sales Tax Collections	3,053,528	3,235,101	3,332,154
Liquor Tax	25,401	28,000	28,000
Other Taxes	381,691	404,388	416,520
Zoning and Platting Fees	981	2,000	2,000
Swimming Pool Charges	23,814	26,000	26,000
Vending and Concessions	5,793	5,800	5,800
Building Permits	28,919	38,000	30,000
Electrical Permits	1,455	1,500	1,500
Plumbing Permits	1,828	2,200	2,500
Mechanical Permits	1,061	800	1,000
Other Permits and Licenses	20,780	28,000	25,000
Municipal Court	686,432	675,000	680,000
Shelter Fees	28,807	30,000	30,000
Library Fines	7,722	6,800	6,800
Interest Income	3,149	2,200	2,200
Intergovernmental Revenue	0	15,205	0
Sale of Equipment and Material	184,850	43,148	0
Contractual Income	422,616	428,184	433,200
Contributions & Memorials	1,150	0	0
Interfund Transfers	397,153	548,400	731,420
Miscellaneous Revenue	103,881	85,000	85,000
Park User Fees	25,335	24,000	25,000
Vector Assessments	72,050	72,000	72,000
Total Current Revenues	\$7,868,338	\$8,282,682	\$8,584,599
Total Funds Available	\$9,824,840	\$10,201,560	\$10,691,790

City of Mount Pleasant, Texas
GENERAL FUND

SUMMARY OF REVENUES AND EXPENDITURES

(continued)

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
EXPENDITURES			
100-01 Legislative	\$36,008	\$32,339	\$33,700
100-02 General Administration	339,310	349,069	\$358,256
100-03 Legal	34,321	35,348	36,408
100-04 Tax Assessment	108,284	107,650	110,330
100-05 Municipal Court	481,161	559,404	489,597
100-06 Elections	0	13,908	8,700
100-08 Library	321,427	348,988	364,661
100-11 Building & Development	130,898	152,052	147,183
100-12 Animal Shelter	185,550	199,524	208,722
100-13 Police Department	2,926,543	3,021,252	3,105,825
100-14 Fire Department	2,043,914	2,031,963	2,118,023
100-16 Code Enforcement	265,351	275,962	285,153
100-17 Park Department	560,348	608,565	665,790
100-18 Community Services	145,423	148,240	81,257
100-21 General Fund Vehicle Services	183,462	202,735	229,721
100-22 General Non-Departmental	143,962	7,370	207,370
Total Expenditures	\$7,905,962	\$8,094,369	\$8,450,696
ENDING BALANCE	\$1,918,878	\$2,107,191	\$2,241,094

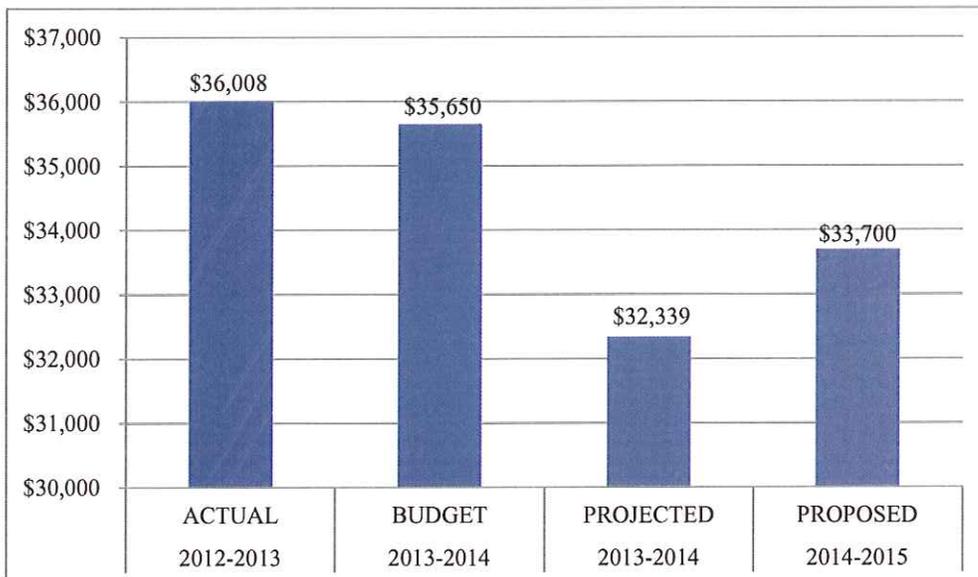
**LEGISLATIVE
DEPARTMENT SUMMARY**

FUND
General

ACCOUNT NO.
100-01

MISSION STATEMENT/DESCRIPTION: Incorporated in 1902, the City of Mount Pleasant adopted a "Home Rule Charter" at an election held on April 6, 1948. As provided by Charter, the City operated under the "Council-Manager" form of city government. The governing or legislative body of the City is the City Council, which is composed of the Mayor and five (5) Council Members, all elected at-large for two-year overlapping terms. All powers of the City, as enumerated by State Statutes and City Charter, and the determination of all matters of policy are vested in the City Council, which meets in Regular Session at 6:00 p.m. on the first and third Monday of each month.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	523	950	1,000	1,000
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	35,485	34,700	31,339	32,700
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$36,008	\$35,650	\$32,339	\$33,700



EXPENDITURE DETAIL

Legislative #100-01

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
SUPPLIES AND MATERIALS				
201 Office Supplies	523	950	1,000	1,000
SUBTOTAL	523	950	1,000	1,000
CONTRACTUAL SERVICES				
503 Liability Insurance	18,510	19,000	16,686	17,000
506 Business and Travel	8,332	7,000	6,000	7,000
511 Contractual and Fee Services	2,100	2,100	2,062	2,100
521 Memberships and Subscriptions	6,543	6,600	6,591	6,600
SUBTOTAL	35,485	34,700	31,339	32,700
TOTAL ALL OBJECT CODES	36,008	35,650	32,339	33,700

**GENERAL ADMINISTRATION
DEPARTMENT SUMMARY**

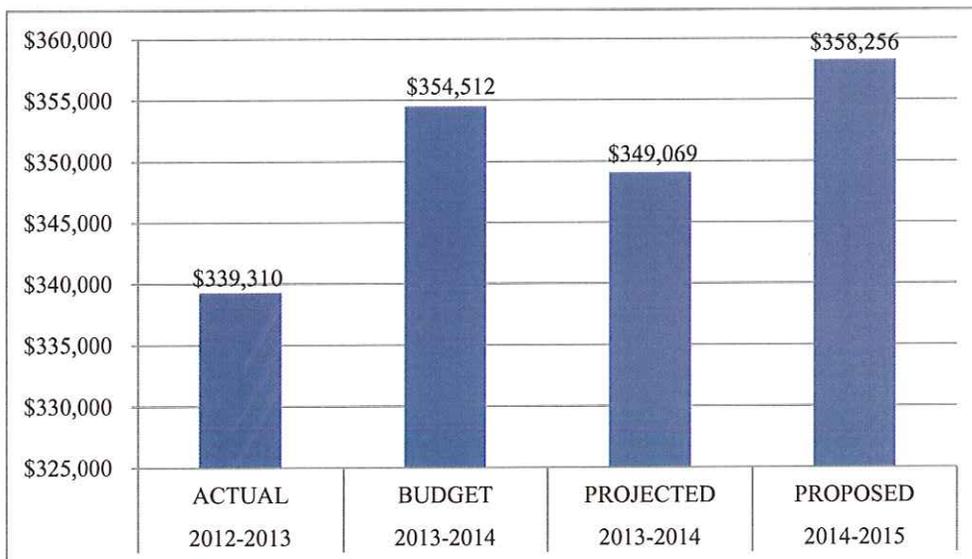
FUND
General

FUNCTION
General Government

ACCOUNT NO.
100-02

MISSION STATEMENT/DESCRIPTION: General 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 taxes and other general revenues. 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 general administrative and clerical services for the City Council.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$228,428	\$243,212	\$240,834	\$251,521
Supplies and Materials	13,242	12,000	13,500	12,000
Maintenance, Buildings and Structure	3,226	3,500	3,500	3,500
Maintenance, Equipment and Machinery	300	500	1,000	1,000
Contractual Services	94,114	95,300	90,235	90,235
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$339,310	\$354,512	\$349,069	\$358,256



EXPENDITURE DETAIL
General Administration #100-02

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	162,285	170,018	170,010	175,108
104 Longevity	1,573	1,656	1,681	1,752
109 Christmas Pay	237	243	255	270
120 Travel Allowance	3,600	3,600	3,600	3,600
122 Phone Allowance	420	420	420	420
131 Workers Compensation	324	415	428	424
132 Unemployment Compensation	6	650	520	650
133 Health Insurance	17,567	20,064	19,427	20,416
134 Dental Insurance	759	773	773	850
141 TMRS	30,176	31,914	31,916	34,173
142 Social Security	11,481	13,459	11,804	13,858
SUBTOTAL	228,428	243,212	240,834	251,521
SUPPLIES AND MATERIALS				
201 Office Supplies	10,567	9,000	10,500	9,000
212 Janitorial Supplies	1,953	2,000	2,000	2,000
220 Other Supplies	722	1,000	1,000	1,000
SUBTOTAL	13,242	12,000	13,500	12,000
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
301 Buildings and Grounds	3,226	3,500	3,500	3,500
SUBTOTAL	3,226	3,500	3,500	3,500
MAINTENANCE OF EQUIPMENT AND MACHINERY				
403 Heating and Cooling Equipment	300	500	1,000	1,000
SUBTOTAL	300	500	1,000	1,000
CONTRACTUAL SERVICES				
501 Communication	14,431	15,000	15,000	15,000
502 Rental of Equipment	768	1,300	1,265	1,265
503 Liability Insurance	773	1,000	1,970	1,970
505 Advertising	2,163	800	1,000	1,000
506 Business and Travel	7,856	8,200	8,200	8,200
511 Contractual and Fee Services	19,952	22,000	20,000	20,000
512 Utility Services	4,560	4,500	4,800	4,800
513 Data Processing Maintenance	36,339	35,000	30,000	30,000

EXPENDITURE DETAIL
General Administration #100-02

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2014-2015	PROPOSED 2014-2015
514 Employee Recognition	6,162	6,500	6,000	6,000
521 Memberships and Subscriptions	1,110	1,000	2,000	2,000
SUBTOTAL	94,114	95,300	90,235	90,235

TOTAL ALL OBJECT CODES	339,310	354,512	349,069	358,256
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**LEGAL
DEPARTMENT SUMMARY**

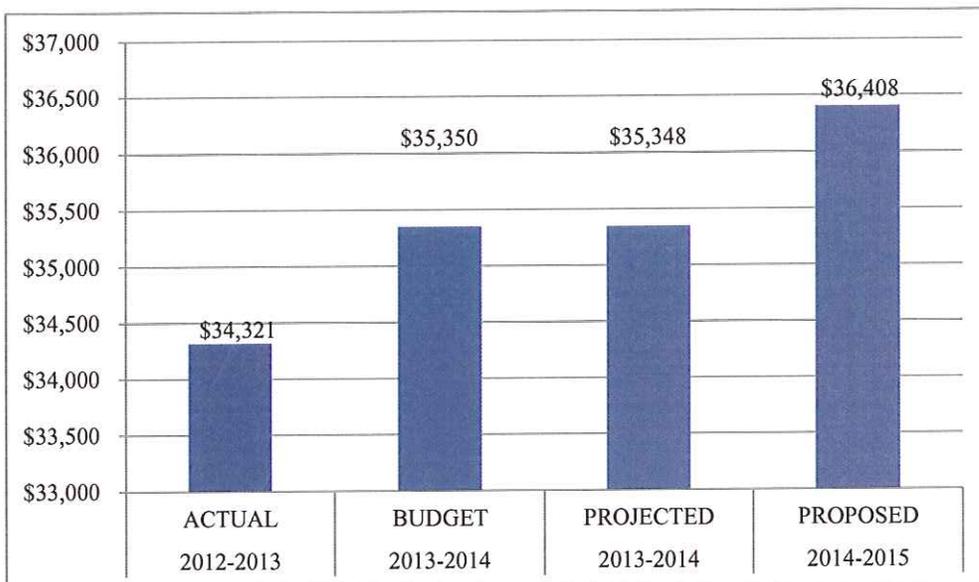
FUND
General

FUNCTION
Judicial

ACCOUNT NO.
100-03

MISSION STATEMENT/DESCRIPTION: The Legal department provides the City Council and administrative staff with legal guidance and assistance, drafts ordinances and resolutions, serves as prosecuting attorney in proceedings before the Municipal Court and represents the City in the event of litigation.

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	34,321	35,350	35,348	36,408
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$34,321	\$35,350	\$35,348	\$36,408



EXPENDITURE DETAIL

Legal #100-03

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	34,321	35,350	35,348	36,408
SUBTOTAL	34,321	35,350	35,348	36,408
TOTAL ALL OBJECT CODES	34,321	35,350	35,348	36,408

**TAX ASSESSMENT & COLLECTION
DEPARTMENT SUMMARY**

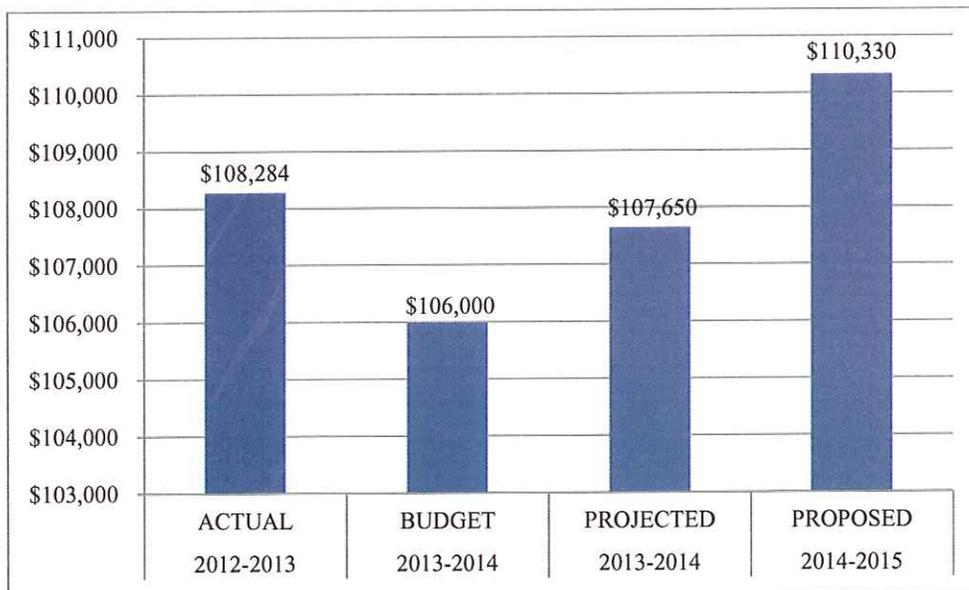
FUND
General

FUNCTION
General Government

ACCOUNT NO.
100-04

MISSION STATEMENT/DESCRIPTION: The City of Mount Pleasant contracts with the Titus County Appraisal District for the assessment and collection of property taxes. This department/account comprised all contractual payments made to the Titus County Appraisal District for tax appraisal, assessment and collection services, as well as all fees paid to the City's delinquent tax attorney for the collection of delinquent taxes.

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	108,284	106,000	107,650	110,330
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$108,284	\$106,000	\$107,650	\$110,330



EXPENDITURE DETAIL
Tax Assessment & Collection #100-04

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	108,284	106,000	107,650	110,330
SUBTOTAL	108,284	106,000	107,650	110,330
TOTAL ALL OBJECT CODES	108,284	106,000	107,650	110,330

**MUNICIPAL COURT
DEPARTMENT SUMMARY**

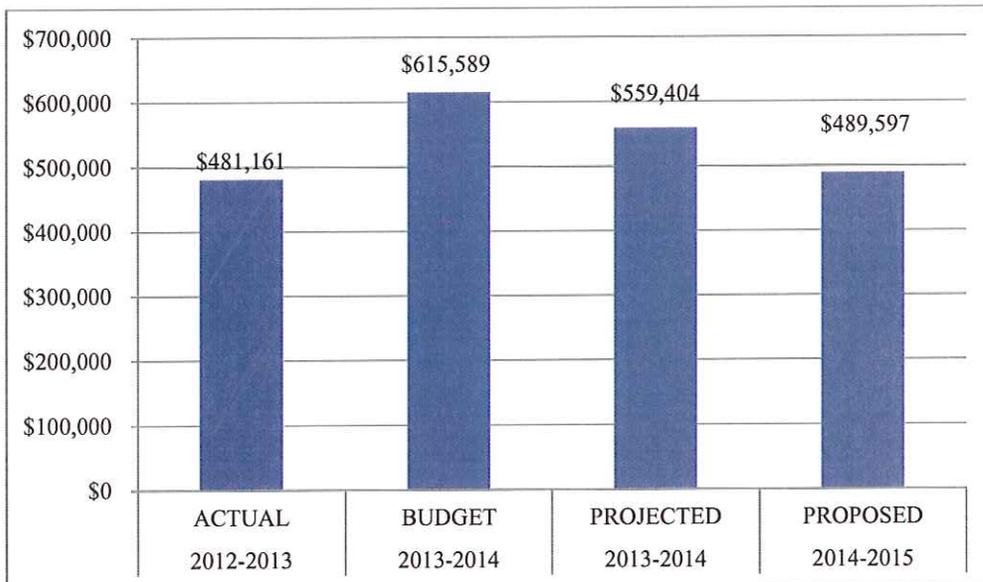
FUND
General

FUNCTION
Judicial

ACCOUNT NO.
100-05

MISSION STATEMENT/DESCRIPTION: The Municipal Court provides disposition of violations of City Ordinances resulting from citizen complaints, code violations, traffic citations and misdemeanor arrests. The Court's activities include: processing and recording violations and complaints, preparing dockets, accepting pleas and payment of fines, processing driving safety course applications and completions, issuing Violation of Promise to Appear and Failure to Appear warrants, scheduling of trials, jury processing and trial administration. The Municipal Court conducts business Monday through Friday from 8:00 a.m. to 5:00 p.m.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$169,592	\$180,139	\$177,554	\$182,247
Supplies and Materials	8,275	8,700	7,200	6,700
Maintenance, Buildings and Structure	194	2,000	2,000	500
Maintenance, Equipment and Machinery	15	500	200	200
Contractual Services	303,085	361,750	307,450	299,950
Capital Outlay	0	62,500	65,000	0
Debt Service	0	0	0	0
TOTAL	\$481,161	\$615,589	\$559,404	\$489,597



EXPENDITURE DETAIL

Municipal Court #100-05

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	98,207	104,022	104,017	109,317
104 Longevity	1,260	1,872	1,402	1,536
107 Part-Time	18,550	18,550	20,050	18,550
109 Christmas Pay	291	324	298	298
112 Spanish Speaking	600	600	600	600
115 Certification Pay	400	600	1,200	1,200
122 Phone Allowance	480	480	480	480
131 Workers Compensation	865	1,116	1,132	1,169
132 Unemployment Compensation	75	780	950	780
133 Health Insurance	22,581	22,976	19,134	18,907
134 Dental Insurance	926	927	926	1,020
141 TMRS	16,745	18,173	18,092	18,294
142 Social Security	8,612	9,719	9,273	10,096
SUBTOTAL	169,592	180,139	177,554	182,247
SUPPLIES AND MATERIALS				
201 Office Supplies	7,124	7,000	6,000	5,000
208 Motor Vehicle Supplies	298	500	500	500
212 Janitorial Supplies	769	700	700	700
220 Other Supplies	84	500	0	500
SUBTOTAL	8,275	8,700	7,200	6,700
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
301 Buildings and Grounds	194	2,000	2,000	500
SUBTOTAL	194	2,000	2,000	500
MAINTENANCE OF EQUIPMENT AND MACHINERY				
404 Motor Vehicle Equipment	15	500	200	200
SUBTOTAL	15	500	200	200
CONTRACTUAL SERVICES				
501 Communication	497	550	600	600
503 Liability Insurance	816	1,000	1,200	1,200
506 Business and Travel	3,402	5,000	3,500	5,000
507 Uniforms and Clothing	358	500	500	500
511 Contractual and Fee Services	244,631	300,000	227,000	235,000
512 Utility Services	2,280	2,500	2,500	2,500
513 Data Processing Maintenance	10,965	12,000	32,000	15,000

EXPENDITURE DETAIL

Municipal Court #100-05

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES (cont'd)				
521 Memberships and Subscriptions	136	200	150	150
525 Jail Contract	40,000	40,000	40,000	40,000
SUBTOTAL	303,085	361,750	307,450	299,950
CAPITAL OUTLAY				
612 Other Equipment	0	62,500	65,000	0
SUBTOTAL	0	62,500	65,000	0
TOTAL ALL OBJECT CODES	481,161	615,589	559,404	489,597

BUDGET HIGHLIGHTS:

525 \$40,000 for Jail Contract with Titus County

**ELECTIONS
DEPARTMENT SUMMARY**

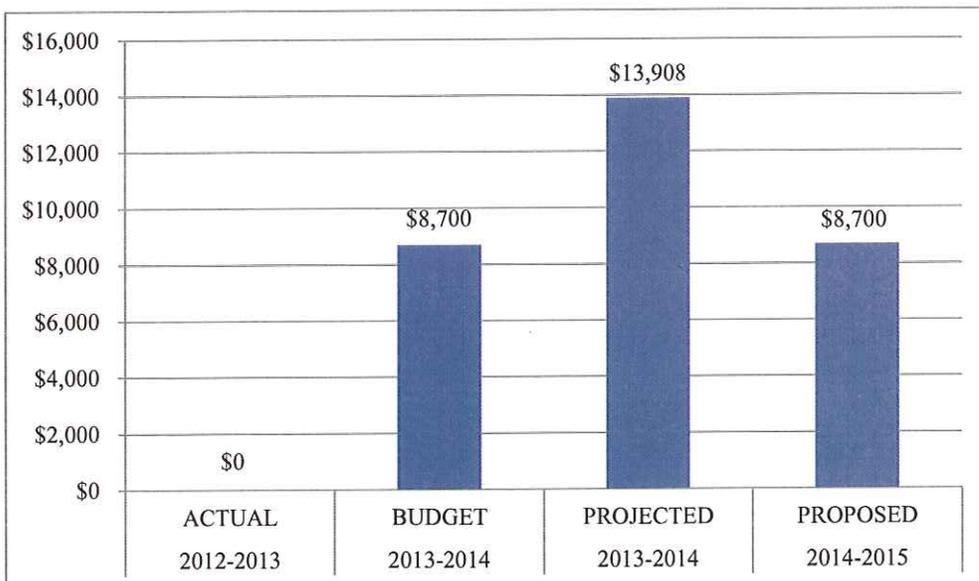
FUND
General

FUNCTION
General Government

ACCOUNT NO.
100-06

MISSION STATEMENT/DESCRIPTION: Elections accounts for all expenditures incurred to call and hold both general and special elections. Election judges and clerks are paid on a fee basis and are not considered to be employees of the City. The City Secretary is the Chief Election Official of the City.

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	8,700	13,908	8,700
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$0	\$8,700	\$13,908	\$8,700



EXPENDITURE DETAIL

Elections #100-06

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
505 Advertising	0	200	350	200
511 Contractual and Fee Services	0	8,500	13,558	8,500
SUBTOTAL	0	8,700	13,908	8,700
TOTAL ALL OBJECT CODES	0	8,700	13,908	8,700

**LIBRARY
DEPARTMENT SUMMARY**

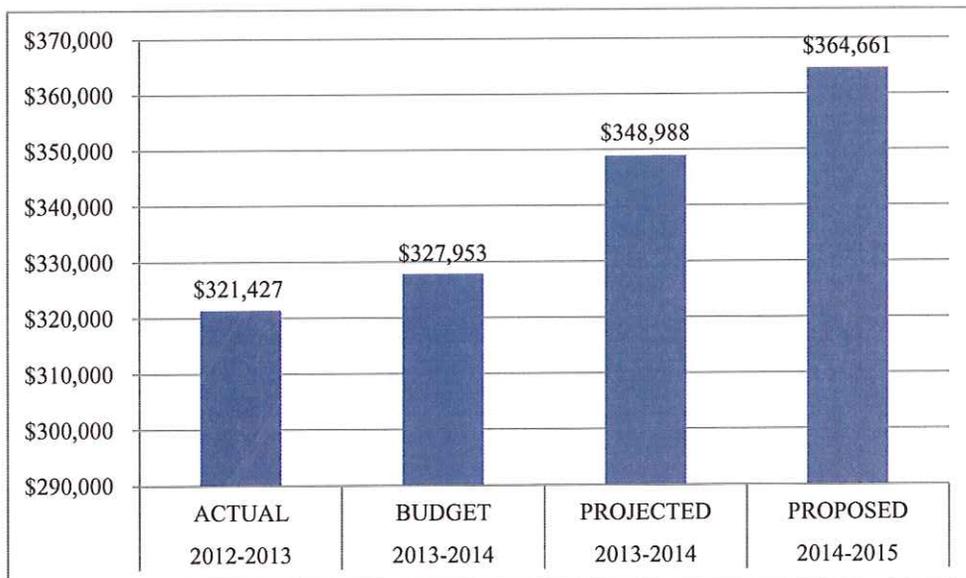
FUND
General

FUNCTION
Public Service

ACCOUNT NO.
100-08

MISSION STATEMENT/DESCRIPTION: The Mount Pleasant Public Library serves the community of Mount Pleasant and Titus County as an informational and cultural center, providing both hardbound and paperback books, periodicals, art prints, recordings and video cassettes. As a member of the Northeast Texas Library system, the Library also offers access to expanded library resources and services which can meet the special needs of any individual or group. A five-member Library Board, appointed by the City Council, serves in an advisory capacity in all matters pertaining to the Library. The Friends of the Library also provide promotional efforts and other support activities on behalf of the Mount Pleasant Public Library.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$196,341	\$212,453	\$209,655	\$248,561
Supplies and Materials	21,957	22,500	22,500	22,500
Maintenance, Buildings & Structures	4,212	3,500	10,000	5,000
Maintenance, Equipment and Machinery	0	500	100	300
Contractual Services	67,762	56,000	54,833	55,300
Capital Outlay	31,155	33,000	51,900	33,000
Debt Service	0	0	0	0
TOTAL	\$321,427	\$327,953	\$348,988	\$364,661



EXPENDITURE DETAIL

Library #100-08

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	127,736	137,313	137,301	169,530
104 Longevity	1,200	1,344	1,384	1,536
107 Part-time	9,707	8,840	8,130	0
109 Christmas Pay	371	351	351	459
131 Workers Compensation	263	341	352	410
132 Unemployment Compensation	269	1,300	981	1,300
133 Health Insurance	24,834	27,124	26,522	32,843
134 Dental Insurance	1,132	1,236	1,235	1,700
141 TMRS	21,404	23,294	23,235	27,661
142 Social Security	9,425	11,310	10,164	13,122
SUBTOTAL	196,341	212,453	209,655	248,561
SUPPLIES AND MATERIALS				
201 Office Supplies	11,741	12,000	12,000	12,000
212 Janitorial Supplies	3,046	3,500	3,500	3,500
220 Other Supplies	7,170	7,000	7,000	7,000
SUBTOTAL	21,957	22,500	22,500	22,500
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
301 Buildings and Grounds	4,212	3,500	10,000	5,000
SUBTOTAL	4,212	3,500	10,000	5,000
MAINTENANCE OF EQUIPMENT AND MACHINERY				
403 Heating and Cooling Equipment	0	500	100	300
SUBTOTAL	0	500	100	300
CONTRACTUAL SERVICES				
501 Communication	1,218	1,500	1,000	1,200
503 Liability Insurance	1,212	1,500	1,800	2,000
505 Advertising	245	0	33	100
506 Business and Travel	1,876	2,500	2,500	2,500
511 Contractual and Fee Services	10,680	4,000	1,000	1,000
512 Utility Services	22,058	18,000	20,000	20,000
513 Data Processing Maintenance	23,214	20,000	20,000	20,000
521 Memberships and Subscriptions	7,259	8,500	8,500	8,500
SUBTOTAL	67,762	56,000	54,833	55,300

EXPENDITURE DETAIL

Library #100-08

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CAPITAL OUTLAY				
605 Library Books	28,415	33,000	33,000	33,000
612 Other Equipment	2,740	0	18,900	0
SUBTOTAL	31,155	33,000	51,900	33,000
TOTAL ALL OBJECT CODES	321,427	327,953	348,988	364,661

BUDGET HIGHLIGHTS:

101 Moved part-time employee to full-time employee

**BUILDING & DEVELOPMENT
DEPARTMENT SUMMARY**

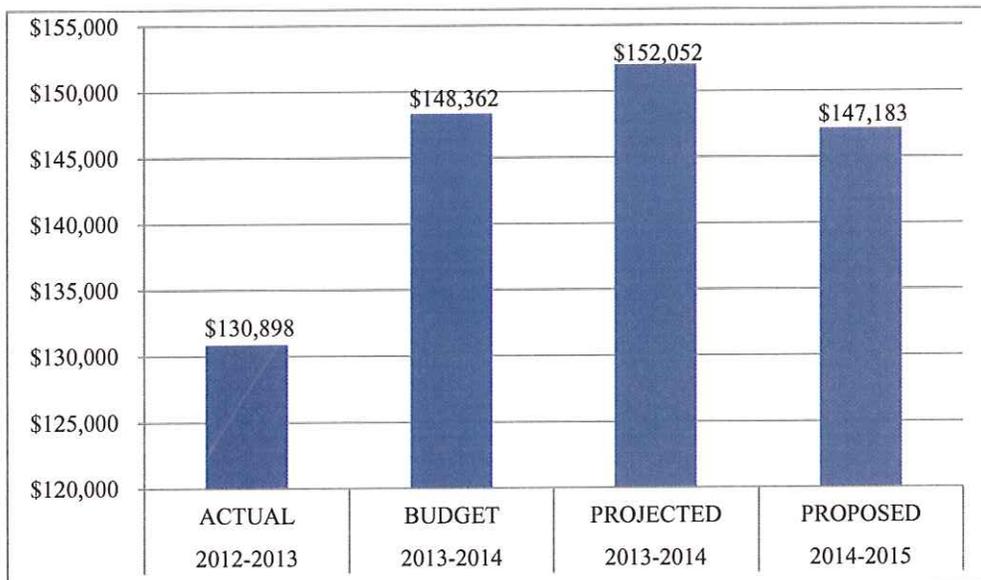
FUND
General

FUNCTION
Public Works

ACCOUNT NO.
100-11

MISSION STATEMENT/DESCRIPTION: This department is responsible for issuing building, electrical, mechanical, housing and plumbing permits. Also responsible for the development, implementation and compliance monitoring of the City's Safety Program.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$97,110	\$101,262	\$100,210	\$106,133
Supplies and Materials	3,049	3,300	3,850	3,600
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	516	200	450	200
Contractual Services	30,223	28,600	27,050	37,250
Capital Outlay	0	15,000	20,492	0
Debt Service	0	0	0	0
TOTAL	\$130,898	\$148,362	\$152,052	\$147,183



EXPENDITURE DETAIL
Building & Development #100-11

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	72,080	75,023	74,243	78,382
104 Longevity	1,200	1,200	1,200	1,200
109 Christmas Pay	106	108	108	108
120 Employee Allowances	0	0	0	700
122 Phone Allowance	480	480	480	480
131 Workers Compensation	325	413	417	427
132 Unemployment Compensation	9	260	207	260
133 Health Insurance	4,710	4,707	4,731	4,971
134 Dental Insurance	309	309	309	340
141 TMRS	12,235	12,886	12,703	13,072
142 Social Security	5,656	5,876	5,812	6,193
SUBTOTAL	97,110	101,262	100,210	106,133
SUPPLIES AND MATERIALS				
201 Office Supplies	689	1,000	1,000	1,000
207 Tires and Tubes	420	200	50	200
208 Motor Vehicle Supplies	1,527	1,400	1,700	1,700
211 Minor Tools & Apparatus	42	200	200	200
220 Other Supplies	371	500	900	500
SUBTOTAL	3,049	3,300	3,850	3,600
MAINTENANCE OF EQUIPMENT AND MACHINERY				
404 Automotive Equipment	516	200	450	200
SUBTOTAL	516	200	450	200
CONTRACTUAL SERVICES				
501 Communication	637	650	600	600
503 Liability Insurance	426	450	500	500
505 Advertising	421	1,000	700	900
506 Business and Travel	1,084	1,400	1,000	1,400
511 Contractual and Fee Services	23,632	20,000	20,000	30,000
513 Data Processing Maintenance	3,530	3,600	3,400	3,000
521 Memberships and Subscriptions	425	800	600	600
530 Miscellaneous Expense	68	700	250	250
SUBTOTAL	30,223	28,600	27,050	37,250

EXPENDITURE DETAIL
Building & Development #100-11

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CAPITAL OUTLAY				
613 Motor Vehicles	0	15,000	20,492	0
SUBTOTAL	0	15,000	20,492	0
TOTAL ALL OBJECT CODES	130,898	148,362	152,052	147,183

**ANIMAL SHELTER
DEPARTMENT SUMMARY**

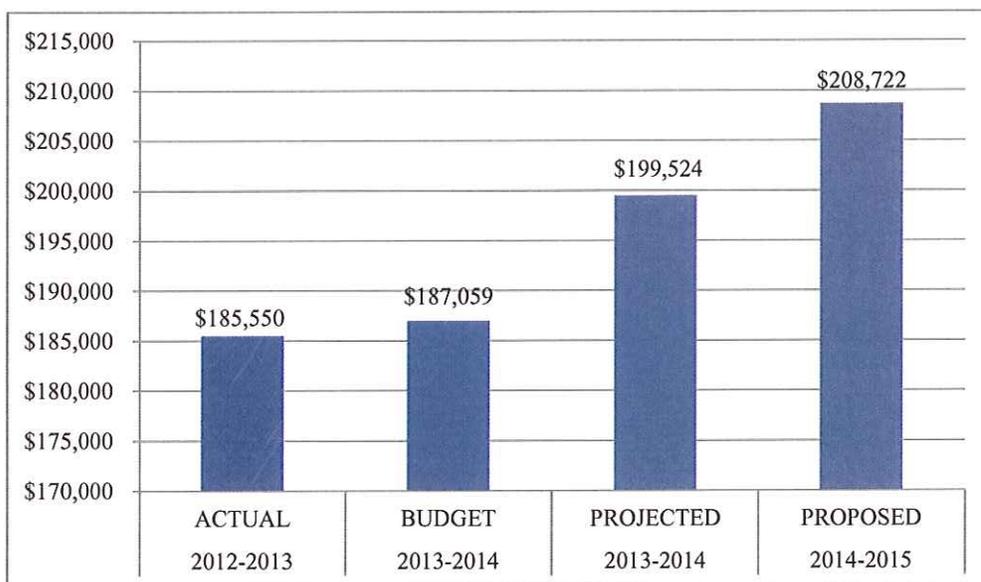
FUND
General

FUNCTION
Public Safety

ACCOUNT NO.
100-12

MISSION STATEMENT/DESCRIPTION: Animal Shelter accounts for all expenditures incurred to provide facilities for the impoundment and care of animals and fowl found in violation of the City's animal control regulations and to provide humane disposition of unclaimed impounded animals. Such expenditures also include veterinarian fees for the vaccination of animals released from the Animal Shelter.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$133,430	\$140,109	\$141,780	\$153,622
Supplies and Materials	17,558	15,000	17,400	19,000
Maintenance, Buildings and Structure	1,326	1,000	7,000	2,500
Maintenance, Equipment and Machinery	187	1,100	425	1,100
Contractual Services	33,049	29,850	32,919	32,500
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$185,550	\$187,059	\$199,524	\$208,722



EXPENDITURE DETAIL

Animal Shelter #100-12

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-Time Salaries	84,361	86,958	87,386	94,623
104 Longevity	358	528	498	672
105 Overtime	899	700	3,200	3,000
109 Christmas Pay	212	216	271	270
122 Phone Allowance	0	0	0	480
131 Workers Compensation	1,468	1,857	2,012	2,333
132 Unemployment Compensation	27	780	621	780
133 Health Insurance	25,476	26,565	25,592	26,895
134 Dental Insurance	926	927	926	1,020
141 TMRS	14,202	14,815	15,271	15,972
142 Social Security	5,501	6,763	6,003	7,577
SUBTOTAL	133,430	140,109	141,780	153,622
SUPPLIES AND MATERIALS				
201 Office Supplies	855	700	900	900
207 Tires and Tubes	0	400	0	400
208 Motor Vehicle Supplies	2,071	2,000	2,000	2,000
211 Minor Tools and Apparatus	4,750	5,000	2,000	4,000
212 Janitorial Supplies	5,529	5,000	5,000	5,000
214 Chemical & Mechanical Supplies	2,353	1,500	1,500	1,500
220 Other Supplies	2,000	400	6,000	5,200
SUBTOTAL	17,558	15,000	17,400	19,000
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
301 Buildings and Grounds	1,326	1,000	7,000	2,500
SUBTOTAL	1,326	1,000	7,000	2,500
MAINTENANCE OF EQUIPMENT AND MACHINERY				
403 Heating and Cooling Equipment	122	500	200	500
404 Automotive Equipment	65	500	225	500
410 Radio Maintenance	0	100	0	100
SUBTOTAL	187	1,100	425	1,100
CONTRACTUAL SERVICES				
501 Communication	379	600	1,100	1,100
503 Liability Insurance	541	550	650	700
505 Advertising	75	200	20	200
506 Business and Travel	200	800	149	500

EXPENDITURE DETAIL

Animal Shelter #100-12

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
507 Uniforms and Clothing	1,651	1,500	1,500	1,500
510 Custody Support Services	3,735	3,500	3,000	3,500
511 Contractual and Fee Services	19,795	18,000	20,000	20,000
512 Utility Services	4,283	3,700	4,000	4,000
513 Data Processing Maintenance	2,390	1,000	2,500	1,000
SUBTOTAL	33,049	29,850	32,919	32,500
TOTAL ALL OBJECT CODES	185,550	187,059	199,524	208,722

**POLICE DEPARTMENT
DEPARTMENT SUMMARY**

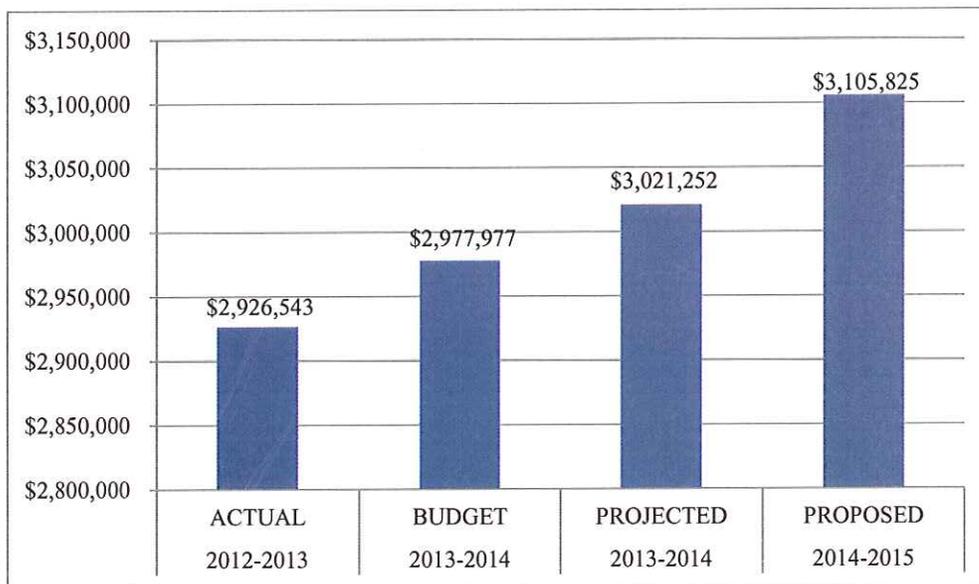
FUND
General

FUNCTION
Public Safety

ACCOUNT NO.
100-13

MISSION STATEMENT/DESCRIPTION: The Police Department, consisting of Patrol, Detective and Service Divisions, is responsible for the protection of lives and property and the maintenance of social order. In accomplishing this mission, the day-to-day duties and activities of the Police Department include: the prevention and repression of crime, apprehension of offenders, the recovery of property, traffic control and enforcement, the regulation of non-criminal behavior, enforcement of animal control regulations and the performance of miscellaneous public service.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$2,414,226	\$2,534,937	\$2,556,658	\$2,646,602
Supplies and Materials	144,811	140,500	138,500	131,500
Maintenance, Buildings and Structure	3,717	1,000	3,000	3,000
Maintenance, Equipment and Machinery	26,566	23,500	29,027	27,500
Contractual Services	251,783	219,000	235,415	243,750
Capital Outlay	85,440	59,040	58,652	53,473
Debt Service	0	0	0	0
TOTAL	\$2,926,543	\$2,977,977	\$3,021,252	\$3,105,825



EXPENDITURE DETAIL

Police Department #100-13

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	1,550,949	1,644,099	1,641,110	1,728,919
104 Longevity	9,452	9,168	7,918	9,216
105 Overtime	136,754	90,000	135,000	90,000
107 Part-time	7,735	8,840	3,400	8,840
109 Christmas Pay	3,233	2,970	3,032	3,672
110 Corporal Pay	2,300	5,200	5,688	5,500
112 Spanish Speaking	2,550	2,400	2,500	2,500
115 Certification Pay	17,750	16,800	18,725	20,000
120 Car Allowance	6,000	6,000	6,000	6,000
122 Phone Allowance	6,480	6,600	6,640	6,600
124 Clothing Allowance	2,450	2,450	2,100	2,450
125 K-9 Pay	4,200	8,400	8,400	8,400
131 Workers Compensation	22,745	30,953	30,045	30,352
132 Unemployment Compensation	681	10,400	8,800	10,660
133 Health Insurance	213,438	241,645	230,000	254,756
134 Dental Insurance	10,858	12,051	11,500	13,600
141 TMRS	288,508	299,622	303,200	301,528
142 Social Security	128,143	137,339	132,600	143,609
SUBTOTAL	2,414,226	2,534,937	2,556,658	2,646,602
SUPPLIES AND MATERIALS				
201 Office Supplies	25,262	20,000	20,000	20,000
204 Laboratory Supplies	2,000	2,000	2,000	2,000
207 Tires and Tubes	8,223	8,000	8,000	8,000
208 Motor Vehicle Supplies	77,300	75,000	72,000	72,000
211 Minor Tools and Apparatus	15,204	20,000	20,000	20,000
212 Janitorial Supplies	3,103	3,500	3,500	3,500
220 Other Supplies	13,719	12,000	13,000	6,000
SUBTOTAL	144,811	140,500	138,500	131,500
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
301 Buildings and Grounds	3,717	1,000	3,000	3,000
SUBTOTAL	3,717	1,000	3,000	3,000

EXPENDITURE DETAIL
Police Department #100-13

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
MAINTENANCE OF EQUIPMENT AND MACHINERY				
403 Heating and Cooling Equipment	164	500	3,000	1,500
404 Automotive Equipment	25,728	22,000	25,000	25,000
410 Radio Maintenance	674	1,000	1,027	1,000
SUBTOTAL	26,566	23,500	29,027	27,500
CONTRACTUAL SERVICES				
501 Communication	26,298	26,000	30,396	30,000
502 Rental Expense	0	0	0	18,900
503 Liability Insurance	23,146	24,000	26,413	26,000
505 Advertising	272	500	106	250
506 Business and Travel	21,648	20,000	21,000	23,000
507 Uniforms and Clothing	27,688	25,000	26,000	25,000
511 Contractual and Fee Services	39,267	36,000	34,000	15,600
512 Utility Services	14,261	15,000	15,000	15,000
513 Data Processing Maintenance	95,001	70,000	80,000	87,500
516 Imprest Funds	2,000	0	0	0
521 Memberships and Subscriptions	2,202	2,500	2,500	2,500
SUBTOTAL	251,783	219,000	235,415	243,750
CAPITAL OUTLAY				
609 Data Processing Equipment	0	20,000	20,000	0
612 Other Equipment	10,900	0	0	6,100
613 Motor Vehicles	74,540	39,040	38,652	47,373
SUBTOTAL	85,440	59,040	58,652	53,473
TOTAL ALL OBJECT CODES	2,926,543	2,977,977	3,021,252	3,105,825

BUDGET HIGHLIGHTS:

- 502 \$18,900 for rental of CID building
- 513 Includes cost to replace 8 computers 5 years and older
- 612 \$6,100 for FLIR hand held unit to support patrol and SWAT finding suspect locations
- 613 \$47,373 to replace one 2008 Tahoe

**FIRE DEPARTMENT
DEPARTMENT SUMMARY**

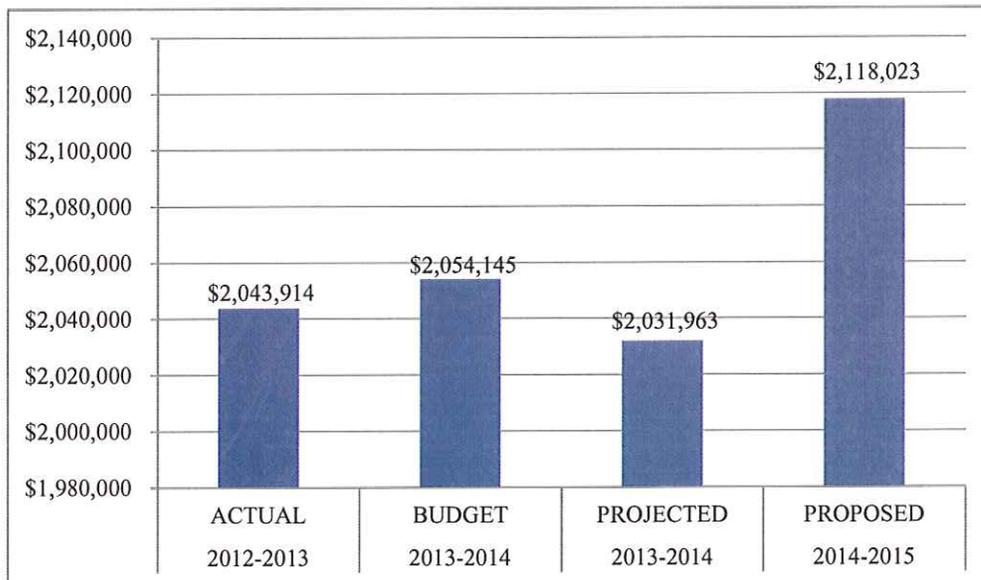
FUND
General

FUNCTION
Public Safety

ACCOUNT NO.
100-14

MISSION STATEMENT/DESCRIPTION: The Mount Pleasant Fire Department is a leading emergency service organization meeting the service requirements of our community in fire prevention, fire suppression and rescue, and other emergencies by utilizing and improving the dedication, knowledge, and skills of our members; and continually pursuing improvement of all our services and operations with paid and volunteer members.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$1,654,493	\$1,745,670	\$1,704,301	\$1,786,573
Supplies and Materials	73,291	68,500	66,000	83,400
Maintenance, Buildings and Structure	7,785	24,600	15,900	18,000
Maintenance, Equipment and Machinery	109,669	58,000	75,100	70,000
Contractual Services	146,762	142,375	155,662	150,050
Capital Outlay	51,914	15,000	15,000	10,000
Debt Service	0	0	0	0
TOTAL	\$2,043,914	\$2,054,145	\$2,031,963	\$2,118,023



EXPENDITURE DETAIL

Fire Department #100-14

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	986,715	1,051,798	1,023,054	1,079,257
104 Longevity	14,714	15,600	14,496	15,360
105 Overtime	55,886	60,000	70,869	60,000
106 Volunteer	6,609	10,000	6,600	10,000
107 Part-time	103,397	80,000	85,000	94,000
109 Christmas Pay	2,385	2,403	2,436	2,457
112 Spanish Speaking	600	600	600	600
115 Certification Pay	16,250	16,200	15,888	15,300
121 Emergency Management	10,700	10,700	10,800	10,800
122 Phone Allowance	840	840	840	840
131 Workers Compensation	16,346	20,907	20,543	20,947
132 Unemployment Compensation	825	5,980	6,300	5,980
133 Health Insurance	170,211	174,629	164,942	174,243
134 Dental Insurance	7,101	7,107	7,024	7,820
141 TMRS	178,053	194,181	188,100	191,155
142 Social Security	83,861	94,725	86,809	97,814
SUBTOTAL	1,654,493	1,745,670	1,704,301	1,786,573
SUPPLIES AND MATERIALS				
201 Office Supplies	6,600	6,300	6,100	6,100
207 Tires and Tubes	4,086	2,500	5,700	12,600
208 Motor Vehicle Supplies	38,060	36,000	30,000	36,000
211 Minor Tools & Apparatus	13,738	15,000	15,000	20,000
212 Janitorial Supplies	5,637	3,200	3,200	3,200
214 Chemical & Mechanical Supplies	1,000	1,000	1,000	1,000
216 Botanical & Agr. Supplies	241	500	500	500
220 Other Supplies	3,929	4,000	4,500	4,000
SUBTOTAL	73,291	68,500	66,000	83,400
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
301 Buildings and Grounds	7,785	24,600	15,900	18,000
SUBTOTAL	7,785	24,600	15,900	18,000
MAINTENANCE OF EQUIPMENT AND MACHINERY				
402 Machinery and Heavy Equipment	62,307	30,000	52,000	40,000
403 Heating and Cooling Equipment	37	3,000	100	3,000
404 Automotive Equipment	13,696	9,000	9,000	9,000
405 Shop Equipment	0	0	0	2,000
407 Minor Tools and Equipment	11,887	10,000	10,000	10,000

EXPENDITURE DETAIL

Fire Department #100-14

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
408 Signal and Sign System	11,671	3,000	2,000	3,000
410 Radio Maintenance	10,071	3,000	2,000	3,000
SUBTOTAL	109,669	58,000	75,100	70,000
CONTRACTUAL SERVICES				
501 Communication	14,612	14,000	18,500	18,500
502 Rental of Equipment	0	125	192	1,600
503 Liability Insurance	18,137	19,000	21,270	22,000
505 Advertising	123	150	100	150
506 Business and Travel	17,662	13,000	13,000	13,000
507 Uniforms and Clothing	36,020	35,500	36,000	35,500
508 Employee Allowances	667	800	800	800
511 Contractual and Fee Services	22,431	22,000	22,000	17,000
512 Utility Services	21,683	22,000	22,000	22,000
513 Data Processing Maintenance	10,521	10,000	16,000	13,000
521 Memberships and Subscriptions	4,039	5,000	5,000	5,700
522 Interfund Transfers	867	800	800	800
SUBTOTAL	146,762	142,375	155,662	150,050
CAPITAL OUTLAY				
612 Other Equipment	20,858	15,000	15,000	10,000
613 Motor Vehicles	31,056	0	0	0
SUBTOTAL	51,914	15,000	15,000	10,000
TOTAL ALL OBJECT CODES	2,043,914	2,054,145	2,031,963	2,118,023

BUDGET HIGHLIGHTS:

- 211 \$5,000 for fire hose
- 612 \$10,000 for thermal imaging camera

**CODE ENFORCEMENT
DEPARTMENT SUMMARY**

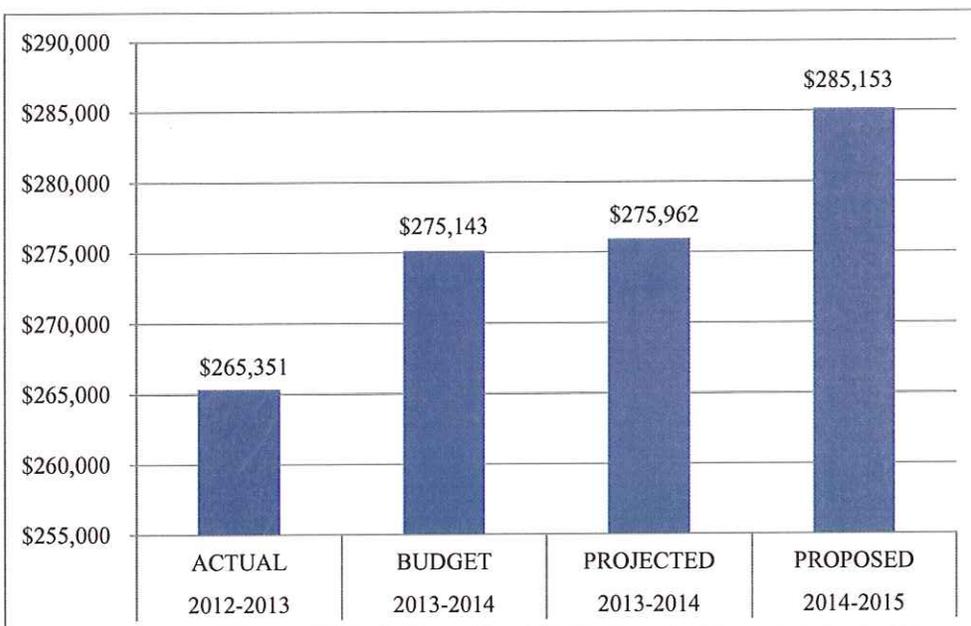
FUND
General

FUNCTION
Public Safety

ACCOUNT NO.
100-16

MISSION STATEMENT/DESCRIPTION: Code Enforcement is responsible for enhancing and maintaining the quality of life in Mount Pleasant through the impartial administration and enforcement of the city's food service, health and sanitation codes and regulations.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$213,939	\$226,493	\$225,257	\$233,653
Supplies and Materials	9,595	9,550	9,350	9,900
Maintenance, Buildings and Structure	415	400	2,100	2,100
Maintenance, Equipment and Machinery	509	800	500	700
Contractual Services	40,893	37,900	38,755	38,800
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$265,351	\$275,143	\$275,962	\$285,153



EXPENDITURE DETAIL
Code Enforcement #100-16

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	150,378	158,383	158,334	163,981
104 Longevity	2,584	2,688	2,722	2,832
109 Christmas Pay	371	378	379	405
131 Workers Compensation	291	381	386	391
132 Unemployment Compensation	36	1,040	828	1,040
133 Health Insurance	22,621	22,976	22,722	23,878
134 Dental Insurance	1,235	1,236	1,235	1,360
141 TMRS	25,372	27,060	26,963	26,974
142 Social Security	11,051	12,351	11,688	12,792
SUBTOTAL	213,939	226,493	225,257	233,653
SUPPLIES AND MATERIALS				
201 Office Supplies	4,627	3,800	4,500	4,500
207 Tires and Tubes	425	500	300	600
208 Motor Vehicle Supplies	3,788	4,000	3,500	3,500
211 Minor Tool & Apparatus	48	250	100	200
212 Janitorial Supplies	455	800	850	900
220 Other Supplies	252	200	100	200
SUBTOTAL	9,595	9,550	9,350	9,900
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
301 Buildings and Grounds	415	400	2,100	2,100
SUBTOTAL	415	400	2,100	2,100
MAINTENANCE OF EQUIPMENT AND MACHINERY				
403 Heating and Cooling Equipment	0	200	100	200
404 Automotive Equipment	509	500	300	400
410 Radio Maintenance	0	100	100	100
SUBTOTAL	509	800	500	700
CONTRACTUAL SERVICES				
501 Communication	1,158	1,300	1,000	1,000
503 Liability Insurance	671	700	855	900
505 Advertising	0	100	100	100
506 Business and Travel	770	800	800	800
507 Uniforms and Clothing	670	800	800	800

EXPENDITURE DETAIL
Code Enforcement #100-16

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
511 Contractual and Fee Services	29,634	26,000	27,000	27,000
512 Utility Services	2,809	3,000	3,600	3,600
513 Data Processing Maintenance	4,819	4,800	4,200	4,200
521 Memberships and Subscriptions	362	400	400	400
SUBTOTAL	40,893	37,900	38,755	38,800
TOTAL ALL OBJECT CODES	265,351	275,143	275,962	285,153

**PARK DEPARTMENT
DEPARTMENT SUMMARY**

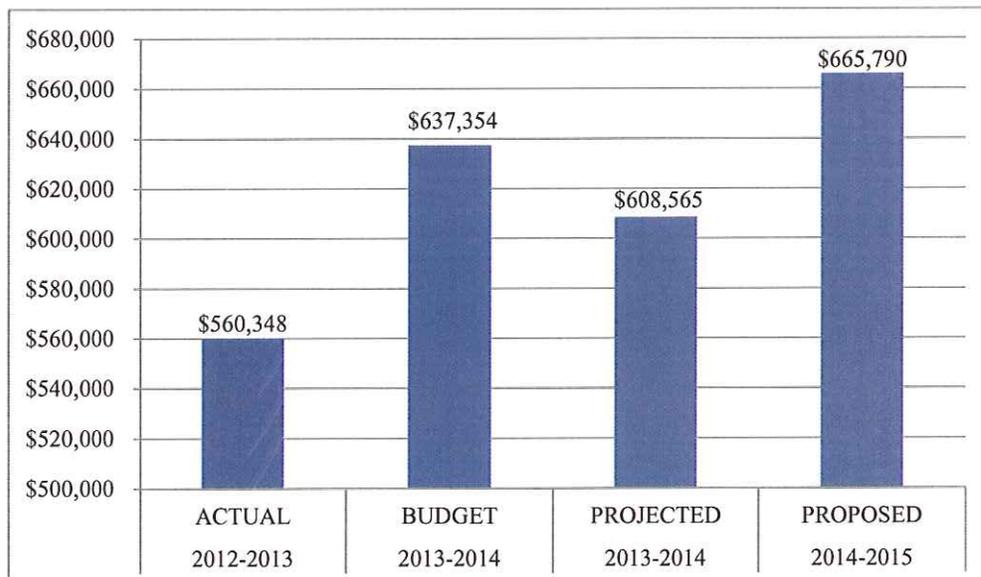
FUND
General

FUNCTION
Public Service

ACCOUNT NO.
100-17

MISSION STATEMENT/DESCRIPTION: The Park Department is responsible for enhancing and maintaining the quality of life in Mount Pleasant through the provision, operation and maintenance of City-wide and neighborhood recreational areas for family or group activities. City park and recreational facilities include ten parks with a total area of approximately 192 acres, one municipal swimming pool, nineteen ballfields, seven tennis courts, seven soccer fields, two basketball courts, two volleyball courts, and two jogging/exercise trails. Park Department personnel also maintain seven combination restroom/concession buildings.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$361,562	\$406,554	\$376,955	\$434,240
Supplies and Materials	61,437	67,300	75,600	78,700
Maintenance, Buildings and Structure	50,124	58,000	59,000	68,000
Maintenance, Equipment and Machinery	29,384	23,400	32,600	23,600
Contractual Services	57,841	61,100	44,680	45,750
Capital Outlay	0	21,000	19,730	15,500
Debt Service	0	0	0	0
TOTAL	\$560,348	\$637,354	\$608,565	\$665,790



EXPENDITURE DETAIL

Park Department #100-17

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	226,053	252,185	235,533	282,034
104 Longevity	2,391	2,544	2,302	1,992
105 Overtime	4,540	5,000	6,000	5,000
108 Temporary	17,496	20,000	20,000	13,000
109 Christmas Pay	583	621	568	675
120 Employee Allowance	0	0	0	1,170
122 Phone Allowance	717	720	720	720
131 Workers Compensation	4,038	5,581	5,200	5,962
132 Unemployment Compensation	166	1,950	2,000	2,210
133 Health Insurance	46,713	50,380	42,450	48,245
134 Dental Insurance	1,930	2,318	1,982	2,890
141 TMRS	38,757	43,755	41,100	47,041
142 Social Security	18,178	21,500	19,100	23,301
SUBTOTAL	361,562	406,554	376,955	434,240
SUPPLIES AND MATERIALS				
201 Office Supplies	203	300	1,100	300
207 Tires and Tubes	3,255	3,400	3,400	3,400
208 Motor Vehicle Supplies	20,520	22,000	26,000	26,000
211 Minor Tools & Apparatus	5,363	6,000	6,000	8,900
212 Janitorial Supplies	7,170	8,000	8,000	8,000
214 Chemical & Mechanical Supplies	3,013	3,000	3,500	3,500
216 Botanical & Agricultural Supplies	21,333	24,000	27,000	28,000
220 Other Supplies	580	600	600	600
SUBTOTAL	61,437	67,300	75,600	78,700
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
301 Buildings and Grounds	50,124	58,000	59,000	68,000
SUBTOTAL	50,124	58,000	59,000	68,000
MAINTENANCE OF EQUIPMENT AND MACHINERY				
402 Machinery and Heavy Equipment	24,033	18,000	24,000	18,000
404 Automotive Equipment	1,806	1,800	5,000	2,000
407 Minor Tools and Equipment	1,341	1,500	1,500	1,500
408 Signal and Sign System	2,111	2,000	2,000	2,000
410 Radio Maintenance	93	100	100	100
SUBTOTAL	29,384	23,400	32,600	23,600

EXPENDITURE DETAIL

Park Department #100-17

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
501 Communication	521	500	630	650
502 Rental of Equipment	0	200	1,200	1,200
503 Liability Insurance	5,652	6,000	7,450	8,000
505 Advertising	439	200	200	200
506 Business and Travel	1,365	1,500	1,000	1,500
507 Uniforms and Clothing	1,930	2,000	1,500	1,500
511 Contractual and Fee Services	19,406	19,000	5,000	4,000
512 Utility Services	27,823	31,000	27,000	28,000
513 Data Processing Maintenance	477	300	300	300
521 Memberships and Subscriptions	228	400	400	400
SUBTOTAL	57,841	61,100	44,680	45,750
CAPITAL OUTLAY				
611 Machinery and Equipment	0	21,000	19,730	15,500
621 Other Improvements	0	0	0	0
SUBTOTAL	0	21,000	19,730	15,500
TOTAL ALL OBJECT CODES	560,348	637,354	608,565	665,790

BUDGET HIGHLIGHTS:

- 101 Includes new park employee
- 211 \$2,900 for a grapple for existing tractor
- 611 \$15,500 for a Zero Turn Mower

**COMMUNITY SERVICES
DEPARTMENT SUMMARY**

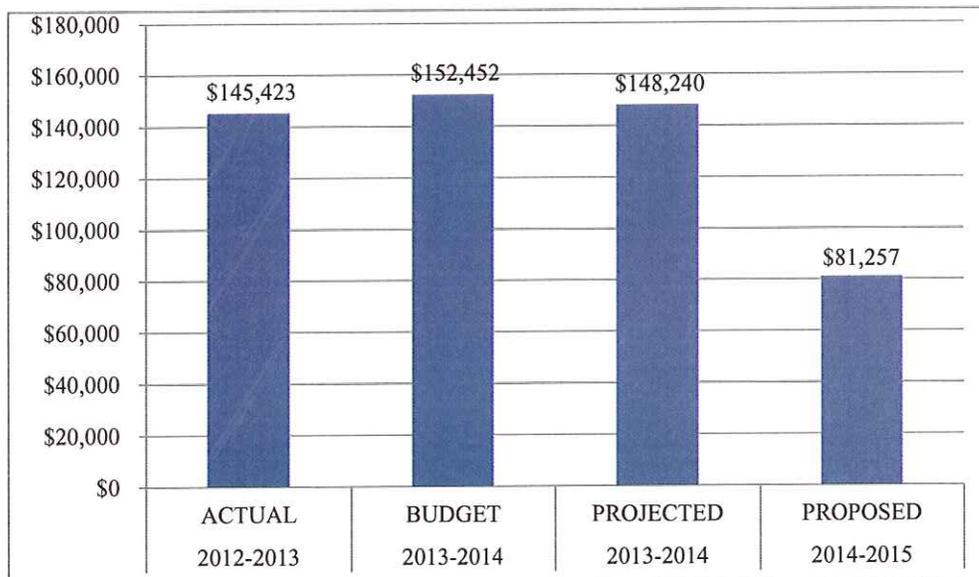
FUND
General

FUNCTION
Public Service

ACCOUNT NO.
100-18

MISSION STATEMENT/DESCRIPTION: This department accounts for all expenditures associated with the operation and maintenance of the Mount Pleasant Municipal Swimming Pool and related Red Cross instructional swimming programs. For fiscal year 2008-2009 this department was renamed from Swimming Pool to Community Services to account for all special projects which the City co-sponsors (Happy Birthday USA, Kid Fish, Special Catch, Halloween, etc.) Also accounts for the activities of Main Street.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$105,441	\$113,182	\$109,695	\$27,112
Supplies and Materials	14,270	14,400	13,600	25,700
Maintenance, Buildings and Structure	4,718	5,000	5,000	5,000
Maintenance, Equipment and Machinery	429	500	500	500
Contractual Services	20,565	19,370	19,445	22,945
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$145,423	\$152,452	\$148,240	\$81,257



EXPENDITURE DETAIL
Community Services #100-18

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	56,470	59,618	59,600	0
104 Longevity	218	240	266	0
108 Temporary	23,126	26,000	25,000	25,000
109 Christmas Pay	79	81	108	0
122 Phone Allowance	840	840	840	0
131 Workers Compensation	533	143	186	100
132 Unemployment Compensation	32	260	260	100
133 Health Insurance	8,492	8,855	8,530	0
134 Dental Insurance	309	309	309	0
141 TMRS	9,542	10,197	10,156	0
142 Social Security	5,800	6,639	4,440	1,912
SUBTOTAL	105,441	113,182	109,695	27,112
SUPPLIES AND MATERIALS				
201 Office Supplies	1,059	1,200	600	600
207 Tires and Tubes	0	200	0	200
208 Motor Vehicle Supplies	1,019	1,000	1,000	1,000
211 Minor Tools and Apparatus	559	500	500	500
212 Janitorial Supplies	386	500	500	500
214 Chemical & Mechanical Supplies	4,180	7,000	7,000	7,000
216 Botanical & Agricultural Supplies	2,770	1,500	1,500	5,500
220 Other Supplies	4,297	2,500	2,500	10,400
SUBTOTAL	14,270	14,400	13,600	25,700
MAINTENANCE OF BULDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
301 Buildings and Grounds	4,718	5,000	5,000	5,000
SUBTOTAL	4,718	5,000	5,000	5,000
MAINTENANCE OF EQUIPMENT AND MACHINERY				
404 Automotive Equipment	429	500	500	500
SUBTOTAL	429	500	500	500
CONTRACTUAL SERVICES				
501 Communication	521	550	150	150
505 Advertising	63	120	120	120
506 Business & Travel	1,790	2,500	2,500	2,500
507 Uniforms and Clothing	219	300	300	300
509 Promotions	5,520	5,000	5,000	7,000

EXPENDITURE DETAIL
Community Services #100-18

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
511 Contractual and Fee Services	4,291	4,000	4,000	4,000
512 Utility Services	2,214	1,600	1,600	1,600
513 Data Processing Maintenance	796	300	300	1,800
515 Vending and Concessions	3,751	3,500	3,500	3,500
521 Memberships and Subscriptions	925	1,500	1,500	1,500
529 Sales Tax	475	0	475	475
SUBTOTAL	20,565	19,370	19,445	22,945
TOTAL ALL OBJECT CODES	145,423	152,452	148,240	81,257

BUDGET HIGHLIGHTS:

- 101 Moved Director of Community Services to Civic Center Fund
- 216 \$2,000 for downtown planters and \$2,000 for removing grates in sidewalks and planting small shrubs and colorful plants
- 220 \$3,000 for 15 lounge chairs and \$3,500 for pool slide

**GENERAL FUND VEHICLE SERVICES
DEPARTMENT SUMMARY**

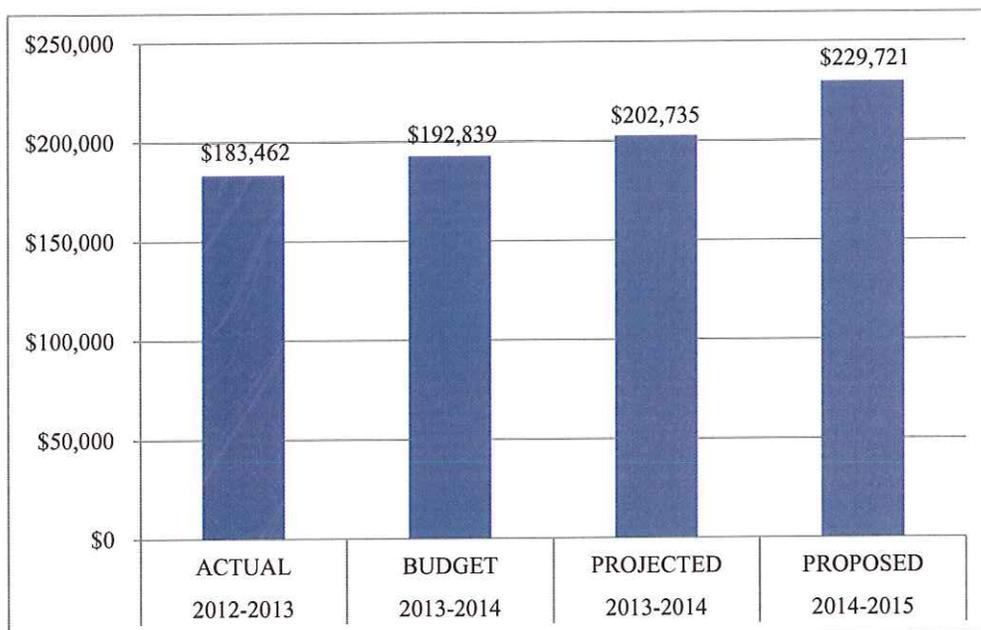
FUND
General

FUNCTION
Public Works

ACCOUNT NO.
100-21

MISSION STATEMENT/DESCRIPTION: General Fund 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 General Fund. Salaries for all personnel assigned to the department/account are allocated equally (fifty-fifty basis) between General Fund and Utility Fund, 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	\$150,494	\$157,244	\$160,325	\$191,471
Supplies and Materials	10,317	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	19,210	22,100
Capital Outlay	0	0	3,800	0
Debt Service	0	0	0	0
TOTAL	\$183,462	\$192,839	\$202,735	\$229,721



EXPENDITURE DETAIL
General Fund Vehicle Services #100-21

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	102,304	106,420	107,190	129,498
104 Longevity	781	888	911	1,032
105 Overtime	1,179	500	2,500	500
109 Christmas Pay	265	257	298	298
122 Phone Allowance	240	240	240	240
131 Workers Compensation	1,916	2,421	2,560	3,120
132 Unemployment Tax	82	780	700	910
133 Health Insurance	17,911	18,458	18,000	23,390
134 Dental Insurance	926	927	926	1,190
141 TMRS	17,335	18,068	18,900	21,226
142 Social Security	7,555	8,285	8,100	10,067
SUBTOTAL	150,494	157,244	160,325	191,471
SUPPLIES AND MATERIALS				
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 & Apparatus	4,403	4,500	4,500	4,500
212 Janitorial Supplies	2,843	3,000	2,600	2,600
214 Chemical & Mechanical Supplies	607	500	500	500
220 Other Supplies	385	500	400	400
SUBTOTAL	10,317	10,850	10,800	10,350
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
301 Buildings and Grounds	5,012	7,200	6,000	4,500
SUBTOTAL	5,012	7,200	6,000	4,500
MAINTENANCE OF EQUIPMENT AND MACHINERY				
402 Machinery & 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
SUBTOTAL	1,367	1,750	2,600	1,300
CONTRACTUAL SERVICES				
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

EXPENDITURE DETAIL
General Fund Vehicle Services #100-21

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
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	1,200	2,050
521 Memberships and Subscriptions	76	195	100	150
SUBTOTAL	16,272	15,795	19,210	22,100
 CAPITAL OUTLAY				
612 Other Equipment	0	0	3,800	0
SUBTOTAL	0	0	3,800	0
 TOTAL ALL OBJECT CODES				
	183,462	192,839	202,735	229,721

BUDGET HIGHLIGHTS:

513 \$1,050 for one-half cost of GMI/MDI Programming tool with interface & laptop needed for current year GM vehicles for diagnosis and updates (other half in utility vehicle services)

**GENERAL NON-DEPARTMENTAL
DEPARTMENT SUMMARY**

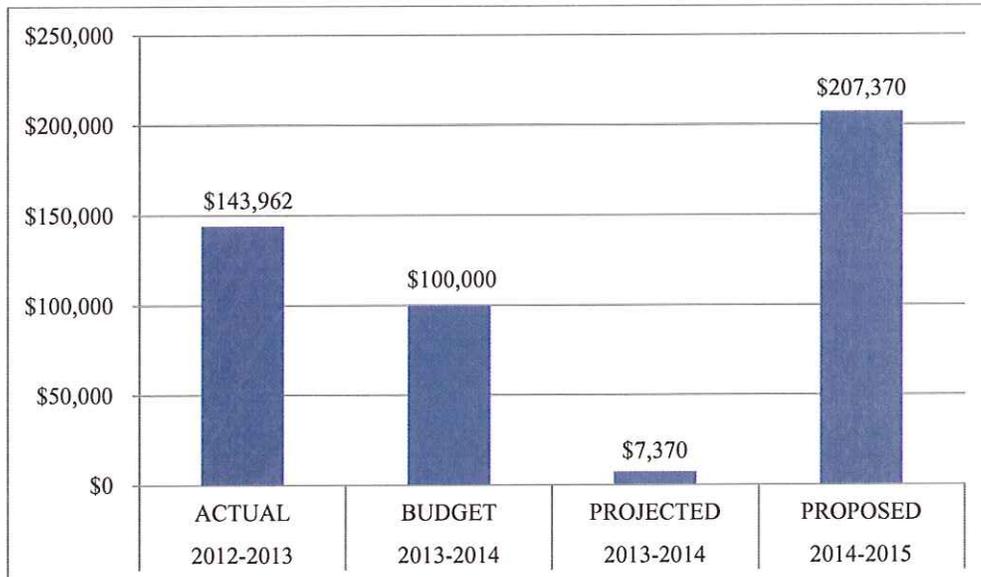
FUND
General

FUNCTION
General Government

ACCOUNT NO.
100-22

MISSION STATEMENT/DESCRIPTION: This Department accounts for General Fund expenditures which are non-departmental in nature. Included in this department is General 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	115,770	0	7,370	107,370
Capital Outlay	28,192	100,000	0	100,000
Debt Service	0	0	0	0
TOTAL	\$143,962	\$100,000	\$7,370	\$207,370



EXPENDITURE DETAIL
General Non-Departmental #100-22

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	33,150	0	4,500	4,500
513 Data Processing Maintenance	945	0	2,870	2,870
522 Interfund Transfers	81,675	0	0	100,000
SUBTOTAL	115,770	0	7,370	107,370
CAPITAL OUTLAY				
602 Land	23,322	0	0	0
621 Other Improvements	4,870	0	0	0
622 Contingency	0	100,000	0	100,000
SUBTOTAL	28,192	100,000	0	100,000
TOTAL ALL OBJECT CODES	143,962	100,000	7,370	207,370

BUDGET HIGHLIGHTS:

- 522 \$100,000 transfer to Capital Fund
- 622 \$100,000 General Fund contingency

City of Mount Pleasant, Texas
GENERAL CAPITAL 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>
BEGINNING BALANCE	<u>\$297,665</u>	<u>\$347,999</u>	<u>\$744,652</u>
REVENUES			
Interest Income	\$334	\$288	\$300
Interfund Transfers	50,000	397,465	100,000
Revenue From Other Resources	0	0	200,000
Total Current Revenues	<u>\$50,334</u>	<u>\$397,753</u>	<u>\$300,300</u>
Total Funds Available	<u>\$347,999</u>	<u>\$745,752</u>	<u>\$1,044,952</u>
EXPENDITURES			
165-66 General Capital	<u>\$0</u>	<u>\$1,100</u>	<u>\$400,000</u>
Total Expenditures	<u>\$0</u>	<u>\$1,100</u>	<u>\$400,000</u>
ENDING BALANCE	<u><u>\$347,999</u></u>	<u><u>\$744,652</u></u>	<u><u>\$644,952</u></u>

**GENERAL CAPITAL
DEPARTMENT SUMMARY**

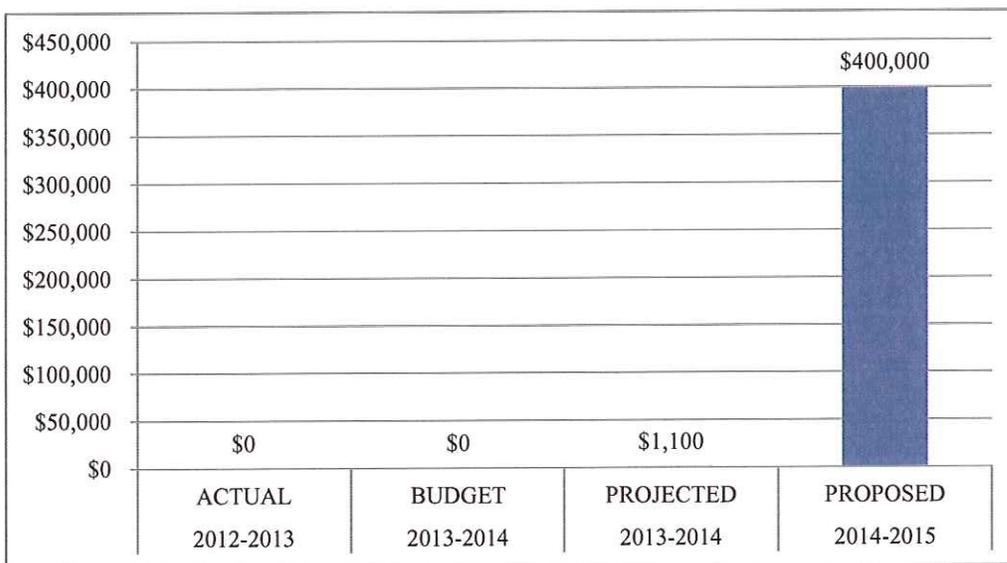
FUND
General Capital

FUNCTION
Public Service

ACCOUNT NO.
165-66

MISSION STATEMENT/DESCRIPTION: This fund was established in an effort to save a portion of each year's budget for the replacement of capital.

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	1,100	0
Capital Outlay	0	0	0	400,000
Debt Service	0	0	0	0
TOTAL	\$0	\$0	\$1,100	\$400,000



EXPENDITURE DETAIL

General Capital #165-66

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	0	0	1,100	0
SUBTOTAL	0	0	1,100	0
CAPITAL OUTLAY				
613 Motor Vehicles	0	0	0	400,000
SUBTOTAL	0	0	0	400,000
TOTAL ALL OBJECT CODES	0	0	1,100	400,000

BUDGET HIGHLIGHTS:

613 Funds for Type 1 Engine with the county contributing \$200,000

City of Mount Pleasant, Texas
STREET DEPARTMENT FUND

SUMMARY OF REVENUES AND EXPENDITURES

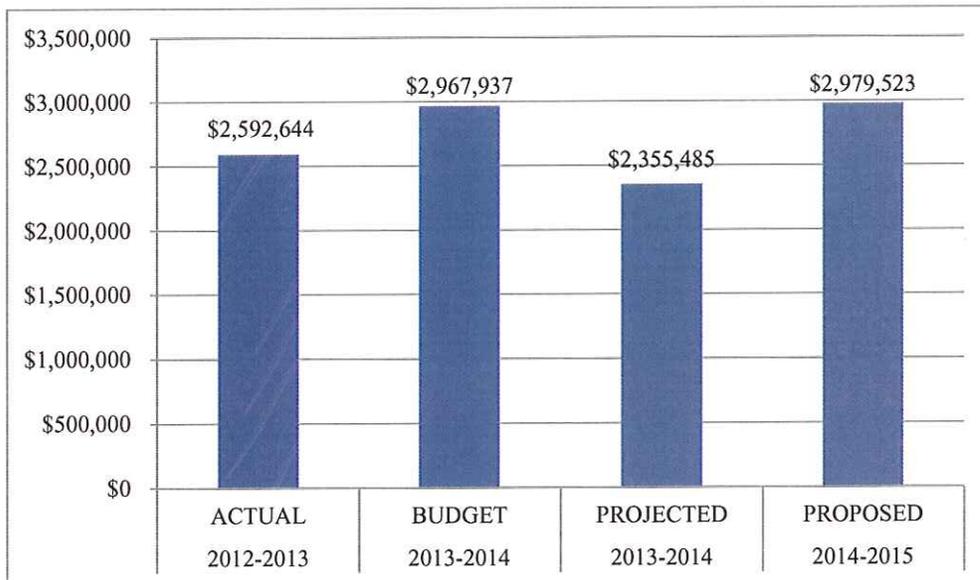
	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	\$2,745,470	\$2,555,215	\$2,559,253
REVENUES			
Utility Franchise Tax	\$1,229,627	\$1,240,000	\$1,245,000
Interest Income	10,866	1,340	1,500
Sale of Equipment and Material	1,265	7,093	0
Interfund Transfer	767,901	730,000	760,000
Miscellaneous Revenue	10,383	2,715	5,000
Revenue from Other Resources	382,347	378,375	382,160
Total Current Revenues	\$2,402,389	\$2,359,523	\$2,393,660
Total Funds Available	\$5,147,859	\$4,914,738	\$4,952,913
EXPENDITURES			
415-01 Street Department	\$2,592,644	\$2,355,485	\$2,979,523
Total Expenditures	\$2,592,644	\$2,355,485	\$2,979,523
ENDING BALANCE	\$2,555,215	\$2,559,253	\$1,973,390

**STREET DEPARTMENT
DEPARTMENT SUMMARY**

FUND	FUNCTION	ACCOUNT NO.
Street	Public Works	415-01

MISSION STATEMENT/DESCRIPTION: The Street Fund is responsible for the provision and maintenance of safe and convenient public thoroughfares throughout the City of Mount Pleasant. In fulfilling this responsibility, the Street Fund maintains approximately 83 miles of streets and numerous road ditches and drainage-ways. Such maintenance includes the operation of two patching crews on a daily basis to repair pot holes and utility cuts, operation of the street sweeper, and the sanding and cleaning of streets during periods of snow and ice. The Street Fund is also responsible for implementing the City's annual Street Improvement Program.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$507,851	\$556,574	\$531,172	\$566,150
Supplies and Materials	58,378	60,050	55,350	62,500
Maintenance, Buildings and Structure	277,976	301,500	151,500	301,500
Maintenance, Equipment and Machinery	44,337	37,200	42,700	42,700
Contractual Services	534,164	332,400	349,850	499,360
Capital Outlay	961,641	1,226,200	770,500	1,054,000
Debt Service	208,297	454,013	454,413	453,313
TOTAL	\$2,592,644	\$2,967,937	\$2,355,485	\$2,979,523



EXPENDITURE DETAIL

Street Department #415-01

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	341,433	365,549	354,300	372,239
104 Longevity	4,607	5,112	5,036	5,424
105 Overtime	3,651	5,000	3,000	5,000
109 Christmas Pay	914	918	1,029	1,067
120 Employee Allowance	0	0	0	1,170
122 Phone Allowance	957	960	480	960
131 Workers Compensation	13,847	18,251	17,600	18,073
132 Unemployment Compensation	196	2,730	2,300	2,730
133 Health Insurance	55,136	62,655	57,200	64,178
134 Dental Insurance	3,036	3,245	3,087	3,570
141 TMRS	58,163	63,272	60,500	62,221
142 Social Security	25,911	28,882	26,640	29,518
SUBTOTAL	507,851	556,574	531,172	566,150
SUPPLIES AND MATERIALS				
201 Office Supplies	370	500	500	500
207 Tires and Tubes	5,633	6,000	6,000	6,000
208 Motor Vehicle Supplies	44,054	45,000	40,000	45,000
211 Minor Tools & Apparatus	6,467	6,000	6,000	8,150
214 Chemical & Mechanical Supplies	4	150	150	150
216 Botanical & Agricultural Supplies	998	1,500	1,500	1,500
220 Other Supplies	852	900	1,200	1,200
SUBTOTAL	58,378	60,050	55,350	62,500
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
303 Streets and Alleys	276,477	300,000	150,000	300,000
306 Storm Sewers	1,499	1,500	1,500	1,500
SUBTOTAL	277,976	301,500	151,500	301,500
MAINTENANCE OF EQUIPMENT AND MACHINERY				
402 Machinery and Heavy Equipment	25,993	25,000	30,000	30,000
404 Automotive Equipment	2,926	2,000	2,500	2,500
408 Signal and Sign System	15,349	10,000	10,000	10,000
410 Radio Maintenance	69	200	200	200
SUBTOTAL	44,337	37,200	42,700	42,700

EXPENDITURE DETAIL
Street Department #415-01

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
501 Communication	1,614	1,600	2,600	2,600
503 Liability Insurance	7,488	7,500	8,250	8,300
505 Advertising	1,448	1,000	500	1,000
506 Business and Travel	1,127	1,500	1,500	1,500
507 Uniforms and Clothing	2,652	2,800	2,800	2,800
511 Contractual and Fee Services	254,586	60,000	50,000	80,000
512 Utility Services	149,888	155,000	180,000	185,000
513 Data Processing Maintenance	3,231	2,700	3,900	3,000
521 Memberships and Subscriptions	2,353	300	300	300
522 Interfund Transfers	109,777	100,000	100,000	214,860
SUBTOTAL	534,164	332,400	349,850	499,360
CAPITAL OUTLAY				
611 Machinery and Equipment	279,396	151,200	151,200	54,000
613 Motor Vehicles	18,865	0	0	0
616 Street Improvements	663,380	1,000,000	440,000	1,000,000
621 Other Improvements	0	75,000	179,300	0
SUBTOTAL	961,641	1,226,200	770,500	1,054,000
DEBT SERVICE				
701 Principal-General Obligation Bonds	145,000	305,000	305,000	310,000
705 Agent and Administration Fee	0	0	400	400
711 Interest-General Obligation Bonds	63,297	149,013	149,013	142,913
SUBTOTAL	208,297	454,013	454,413	453,313
TOTAL ALL OBJECT CODES	2,592,644	2,967,937	2,355,485	2,979,523

BUDGET HIGHLIGHTS:

- 211 \$2,400 for a compactor plate
- 511 \$30,000 for design plan for downtown improvements
- 522 \$100,000 transfer to Community Improvement Fund
 \$114,860 transfer to General Fund for one-half cost of General Fund vehicle services budget
- 611 \$54,000 for towable steel wheel compactor
- 616 \$1,000,000 annual street program

City of Mount Pleasant, Texas
CURB AND GUTTER ASSESSMENT FUND

SUMMARY OF REVENUES AND EXPENDITURES

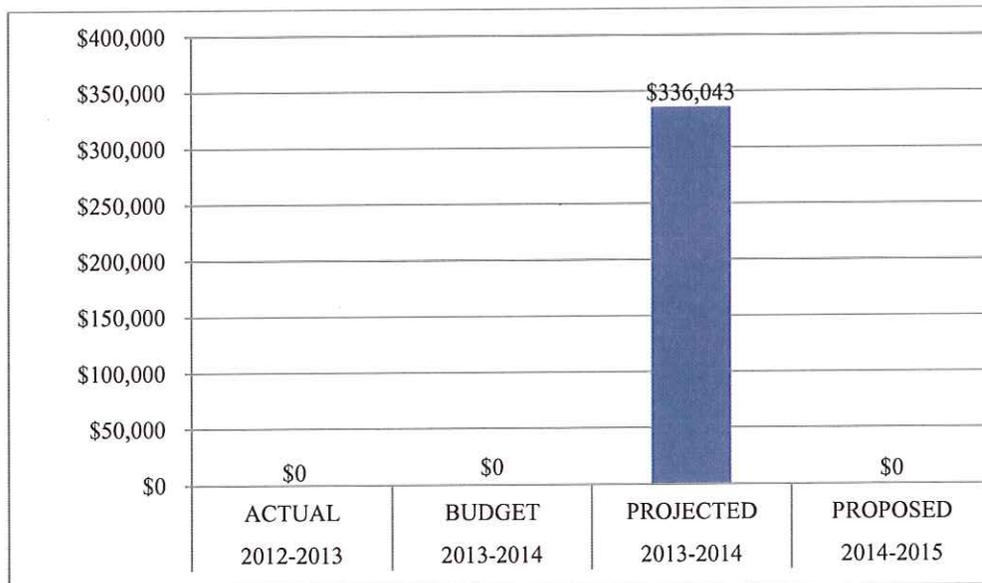
	<u>ACTUAL</u> 2012-2013	<u>PROJECTED</u> 2013-2014	<u>PROPOSED</u> 2014-2015
BEGINNING BALANCE	<u>\$333,834</u>	<u>\$334,215</u>	<u>\$0</u>
REVENUES			
Interest Income	\$351	\$170	\$0
Curb and Gutter Assessment	30	1,658	0
Total Current Revenues	<u>\$381</u>	<u>\$1,828</u>	<u>\$0</u>
Total Funds Available	<u>\$334,215</u>	<u>\$336,043</u>	<u>\$0</u>
EXPENDITURES			
430-44 Curb & Gutter Assessment	<u>\$0</u>	<u>\$336,043</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$336,043</u>	<u>\$0</u>
ENDING BALANCE	<u><u>\$334,215</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**CURB AND GUTTER ASSESSMENT
DEPARTMENT SUMMARY**

FUND	FUNCTION	ACCOUNT NO.
Curb and Gutter Assessment	Public Works	430-44

MISSION STATEMENT/DESCRIPTION: This account represents payments from curb and gutter assessments placed on property which abuts City streets being totally reconstructed. As these funds are accumulated, they can be spent for other projects. This fund closed out during fiscal year 2013-2014 and funds transferred to General Capital 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	336,043	0
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$0	\$0	\$336,043	\$0



EXPENDITURE DETAIL
Curb & Gutter Assessment #430-44

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
522 Interfund Transfers	0	0	336,043	0
SUBTOTAL	0	0	336,043	0
TOTAL ALL OBJECT CODES	0	0	336,043	0

SPECIAL REVENUE FUNDS

City of Mount Pleasant, Texas
RESCUE RECOVERY 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>
BEGINNING BALANCE	<u>\$0</u>	<u>\$5,990</u>	<u>\$20,990</u>
REVENUES			
Revenue From Other Resources	<u>5,990</u>	<u>15,000</u>	<u>15,000</u>
Total Current Revenues	<u>\$5,990</u>	<u>\$15,000</u>	<u>\$15,000</u>
Total Funds Available	<u>\$5,990</u>	<u>\$20,990</u>	<u>\$35,990</u>
EXPENDITURES			
404-14 Rescue Recovery	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE	<u><u>\$5,990</u></u>	<u><u>\$20,990</u></u>	<u><u>\$35,990</u></u>

**RESCUE RECOVERY
DEPARTMENT SUMMARY**

FUND
Rescue Recovery

FUNCTION
Public Safety

ACCOUNT NO.
404-14

MISSION STATEMENT/DESCRIPTION: This fund was set up during fiscal year 2012-2013 when the city council approved the billing of fire rescue time at an accident. The fire department would bill the insurance companies which may or may not pay. Funds collected will be used for fire equipment.

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	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0

City of Mount Pleasant, Texas

PEG FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	<u>\$0</u>	<u>\$130,102</u>	<u>\$157,177</u>
REVENUES			
Utility Franchise Fees	\$20,240	\$27,000	\$28,500
Interest Income	85	75	100
Interfund Transfers	109,777	0	0
Total Current Revenues	<u>\$130,102</u>	<u>\$27,075</u>	<u>\$28,600</u>
Total Funds Available	<u>\$130,102</u>	<u>\$157,177</u>	<u>\$185,777</u>
EXPENDITURES			
407-1 PEG	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE	<u><u>\$130,102</u></u>	<u><u>\$157,177</u></u>	<u><u>\$185,777</u></u>

**PEG
DEPARTMENT SUMMARY**

FUND PEG	FUNCTION Public Service	ACCOUNT NO. 407-1
--------------------	-----------------------------------	-----------------------------

MISSION STATEMENT/DESCRIPTION: This fund was set up during fiscal year 2012-2013 to account for funds received from the local cable company. This is a 1% franchise fee paid to the city that must be kept separate from the regular franchise fee. Money from this 1% fee is to be used to provide public, educational, and governmental (PEG) programming to citizens.

OBJECT CODE CATEGORY	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 PROJECTED	2014-2015 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	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0

City of Mount Pleasant, Texas
LIBRARY GRANTS 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>
BEGINNING BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
REVENUES			
Interfund Transfers	\$0	\$3,586	\$0
Revenue From Other Resources	3,000	7,500	2,500
Total Current Revenues	<u>\$3,000</u>	<u>\$11,086</u>	<u>\$2,500</u>
Total Funds Available	<u>\$3,000</u>	<u>\$11,086</u>	<u>\$2,500</u>
EXPENDITURES			
408-8 Library Grants	3,000	11,086	2,500
Total Expenditures	<u>\$3,000</u>	<u>\$11,086</u>	<u>\$2,500</u>
ENDING BALANCE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**LIBRARY GRANTS
DEPARTMENT SUMMARY**

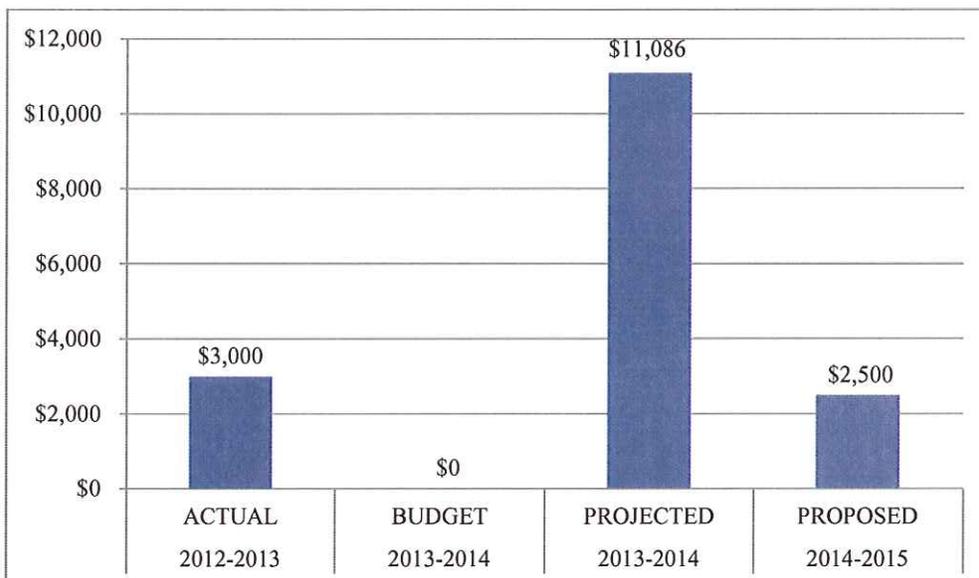
FUND
Library Grants

FUNCTION
Public Service

ACCOUNT NO.
408-08

MISSION STATEMENT/DESCRIPTION: This fund was set up during fiscal year 2012-2013 to account for library grant funds received so that all expenses can be accounted for.

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	1,700	1,500
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	1,000	0	200	0
Capital Outlay	2,000	0	9,186	1,000
Debt Service	0	0	0	0
TOTAL	\$3,000	\$0	\$11,086	\$2,500



EXPENDITURE DETAIL

Library Grants #408-08

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
SUPPLIES AND MATERIALS				
220 Other Supplies	0	0	1,700	1,500
SUBTOTAL	0	0	1,700	1,500
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	1,000	0	200	0
SUBTOTAL	1,000	0	200	0
CAPITAL OUTLAY				
605 Library Books	2,000	0	600	1,000
609 Data Processing Equipment	0	0	8,586	0
SUBTOTAL	2,000	0	9,186	1,000
TOTAL ALL OBJECT CODES	3,000	0	11,086	2,500

City of Mount Pleasant, Texas
TOURISM/HISTORICAL BUDGET 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>
BEGINNING BALANCE	<u>\$40,000</u>	<u>\$73,081</u>	<u>\$88,561</u>
REVENUES			
Contributions and Memorials	\$0	\$21,500	\$10,000
Interfund Transfers	40,000	40,000	40,000
Miscellaneous Revenue	0	3,980	0
Total Current Revenues	<u>\$40,000</u>	<u>\$65,480</u>	<u>\$50,000</u>
Total Funds Available	<u>\$80,000</u>	<u>\$138,561</u>	<u>\$138,561</u>
EXPENDITURES			
409-08 Tourism/Historical Budget	<u>\$6,919</u>	<u>\$50,000</u>	<u>\$85,000</u>
Total Expenditures	<u>\$6,919</u>	<u>\$50,000</u>	<u>\$85,000</u>
ENDING BALANCE	<u><u>\$73,081</u></u>	<u><u>\$88,561</u></u>	<u><u>\$53,561</u></u>

**TOURISM/HISTORICAL BUDGET
DEPARTMENT SUMMARY**

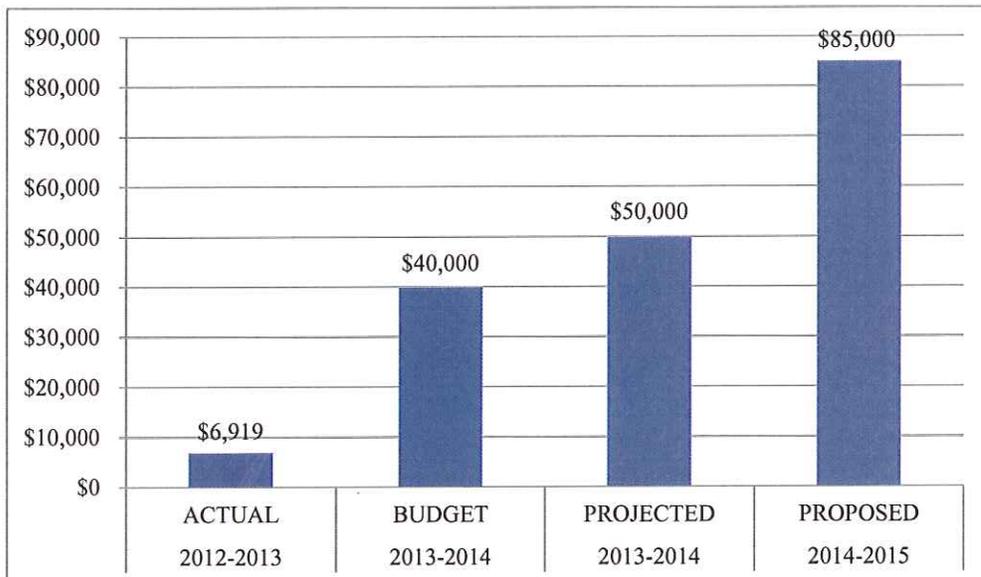
FUND
Tourism/Historical Budget

FUNCTION
Public Service

ACCOUNT NO.
409-08

MISSION STATEMENT/DESCRIPTION: This fund was set up during fiscal year 2011-2012 to transfer hotel/motel funds here for the city's share of tourism and special projects.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	2,419	20,000	30,000	65,000
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	4,500	20,000	20,000	20,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$6,919	\$40,000	\$50,000	\$85,000



EXPENDITURE DETAIL
Tourism/Historical Budget #409-08

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
SUPPLIES AND MATERIALS				
220 Other Supplies	2,419	20,000	30,000	65,000
SUBTOTAL	2,419	20,000	30,000	65,000
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	4,500	20,000	20,000	20,000
SUBTOTAL	4,500	20,000	20,000	20,000
TOTAL ALL OBJECT CODES	6,919	40,000	50,000	85,000

BUDGET HIGHLIGHTS:

- 220 \$10,000 for ice skating rink downtown
\$55,000 for new Christmas decorations for downtown
- 511 \$20,000 to fund the Façade Grant for downtown merchants

City of Mount Pleasant, Texas

CEMETERY FUND

SUMMARY OF REVENUES AND EXPENDITURES

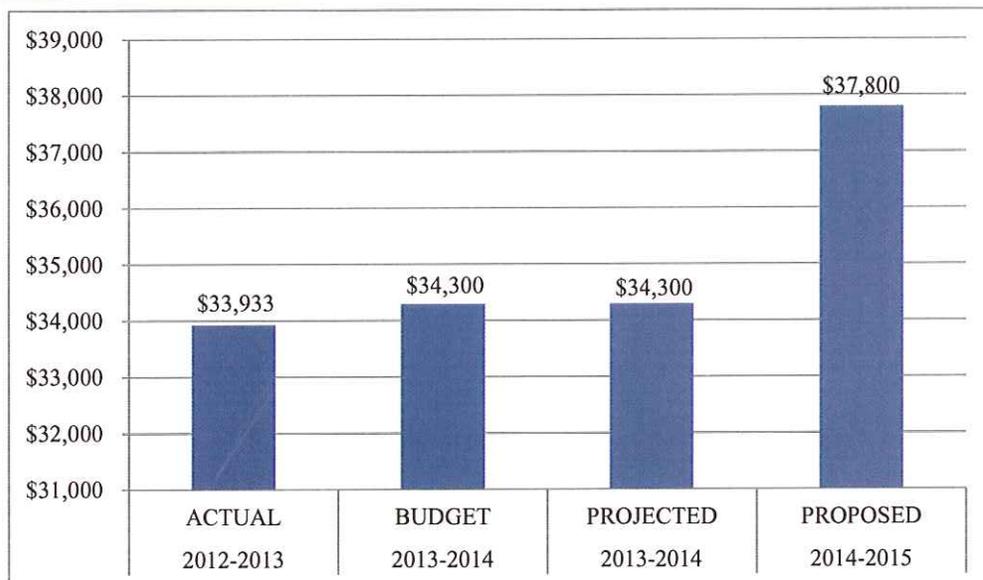
	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	(\$2,098)	(\$400)	\$4,388
REVENUES			
Current Property Taxes	\$19,748	\$26,000	\$25,000
Delinquent Property Taxes	370	350	350
Penalties and Interest	298	388	350
Sale of Land	7,600	12,200	7,500
Interfund Transfers	7,275	0	0
Miscellaneous Revenue	340	150	212
Total Current Revenues	\$35,631	\$39,088	\$33,412
Total Funds Available	\$33,533	\$38,688	\$37,800
EXPENDITURES			
410-42 Cemetery	\$33,933	\$34,300	\$37,800
Total Expenditures	\$33,933	\$34,300	\$37,800
ENDING BALANCE	(\$400)	\$4,388	\$0

**CEMETERY
DEPARTMENT SUMMARY**

FUND	FUNCTION	ACCOUNT NO.
Cemetery	Public Service	410-42

MISSION STATEMENT/DESCRIPTION: As a result of an election held on April 6, 1948, the City was authorized to acquire, establish and maintain cemeteries and to levy and collect an ad valorem tax not to exceed \$0.08 per \$100.00 of assessed value for the purpose of maintaining the cemeteries in the City. Under this authority, the Masonic, Edwards and Cortez Cemeteries have been designated as legal and proper places for the interment of persons who may die in the City or may be brought to the City for burial. These cemeteries may not be extended, nor may new cemeteries be established, unless authority has been granted by the City Council. A five-member Cemetery Board, appointed by the City Council, serves in an advisory capacity in all matters pertaining to

OBJECT CODE CATEGORY	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 PROJECTED	2014-2015 PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	498	500	500	500
Maintenance, Buildings and Structure	7,495	8,000	8,000	8,500
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	25,940	25,800	25,800	28,800
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$33,933	\$34,300	\$34,300	\$37,800



EXPENDITURE DETAIL

Cemetery #410-42

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
SUPPLIES AND MATERIALS				
216 Botanical & Agricultural Supplies	498	500	500	500
SUBTOTAL	498	500	500	500
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS				
301 Buildings and Grounds	7,495	8,000	8,000	8,500
SUBTOTAL	7,495	8,000	8,000	8,500
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	25,940	25,800	25,800	28,800
SUBTOTAL	25,940	25,800	25,800	28,800
TOTAL ALL OBJECT CODES	33,933	34,300	34,300	37,800

BUDGET HIGHLIGHTS:

301 leveling of graves and head/foot stones at Cortnez

City of Mount Pleasant, Texas
POLICE SEIZURE PROCEEDS FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	<u>\$143,191</u>	<u>\$95,837</u>	<u>\$36,675</u>
REVENUES			
Interest Income	\$145	\$28	\$30
Sale of Equipment and Material	1,496	0	0
Interfund Transfers	25,547	10,000	25,000
Miscellaneous Revenue	2,363	1,500	1,500
	<hr/>		
Total Current Revenues	<u>\$29,551</u>	<u>\$11,528</u>	<u>\$26,530</u>
	<hr/>		
Total Funds Available	<u>\$172,742</u>	<u>\$107,365</u>	<u>\$63,205</u>
	<hr/>		
EXPENDITURES			
413-13 Police Seizure Proceeds	<u>\$76,905</u>	<u>\$70,690</u>	<u>\$25,400</u>
	<hr/>		
Total Expenditures	<u>\$76,905</u>	<u>\$70,690</u>	<u>\$25,400</u>
	<hr/>		
ENDING BALANCE	<u><u>\$95,837</u></u>	<u><u>\$36,675</u></u>	<u><u>\$37,805</u></u>

**POLICE SEIZURE PROCEEDS
DEPARTMENT SUMMARY**

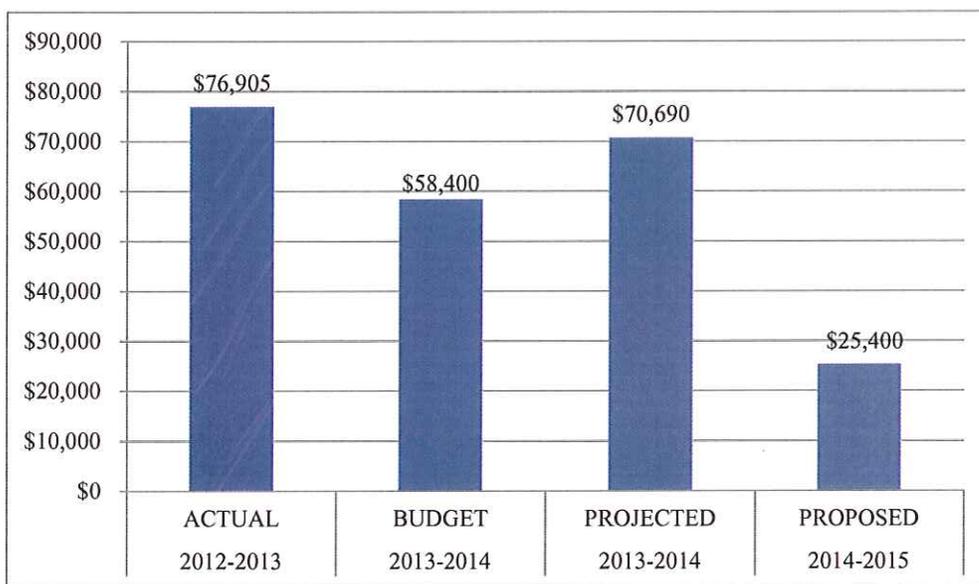
FUND
Police Seizure Proceeds

FUNCTION
Public Service

ACCOUNT NO.
413-13

MISSION STATEMENT/DESCRIPTION: This fund accounts for money seized during a drug seizure that has been released to the City by a court of law.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	69,620	50,000	20,000	3,000
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	7,285	8,400	32,490	15,900
Capital Outlay	0	0	18,200	6,500
Debt Service	0	0	0	0
TOTAL	\$76,905	\$58,400	\$70,690	\$25,400



EXPENDITURE DETAIL
Police Seizure Proceeds #413-13

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
SUPPLIES AND MATERIALS				
220 Other Supplies	69,620	50,000	20,000	3,000
SUBTOTAL	69,620	50,000	20,000	3,000
CONTRACTUAL SERVICES				
506 Business and Travel	3,085	0	7,500	7,500
511 Contractual & Fee Services	0	0	200	0
522 Interfund Transfers	4,200	8,400	24,790	8,400
SUBTOTAL	7,285	8,400	32,490	15,900
CAPITAL OUTLAY				
609 Data Processing Equipment	0	0	8,200	0
612 Other Equipment	0	0	10,000	6,500
SUBTOTAL	0	0	18,200	6,500
TOTAL ALL OBJECT CODES	76,905	58,400	70,690	25,400

City of Mount Pleasant, Texas
DWI STEP GRANT FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	\$0	\$322	\$0
REVENUES			
Intergovernmental Revenue	7,225	6,248	6,570
Total Current Revenues	\$7,225	\$6,248	\$6,570
Total Funds Available	\$7,225	\$6,570	\$6,570
EXPENDITURES			
414-13 DWI Step Grant	\$6,903	\$6,570	\$6,570
Total Expenditures	\$6,903	\$6,570	\$6,570
ENDING BALANCE	\$322	\$0	\$0

**DWI STEP GRANT
DEPARTMENT SUMMARY**

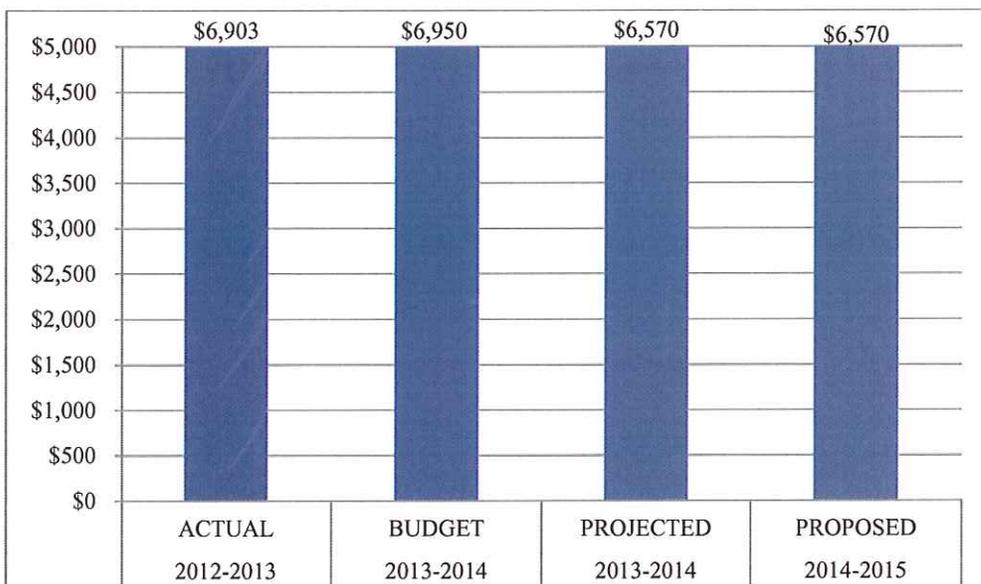
FUND
DWI Step Grant

FUNCTION
Public Safety

ACCOUNT NO.
414-13

MISSION STATEMENT/DESCRIPTION: This fund account for state reimbursement of police department overtime for targeted DWI enforcement.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$6,903	\$6,950	\$6,570	\$6,570
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	0	0	0	0
TOTAL	\$6,903	\$6,950	\$6,570	\$6,570



EXPENDITURE DETAIL

DWI Step Grant #414-13

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-time Salaries	334	400	0	0
105 Overtime	5,136	5,000	5,000	5,000
131 Workers Compensation	65	80	70	70
132 Unemployment Compensation	62	120	150	150
141 TMRS	907	950	950	950
142 Social Security	399	400	400	400
SUBTOTAL	6,903	6,950	6,570	6,570
TOTAL ALL OBJECT CODES				
	6,903	6,950	6,570	6,570

City of Mount Pleasant, Texas
RURAL DEVELOPMENT REVOLVING LOAN 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>
BEGINNING BALANCE	<u>\$221,637</u>	<u>\$221,851</u>	<u>\$221,991</u>
REVENUES			
Interest Income	<u>\$214</u>	<u>\$140</u>	<u>\$150</u>
Total Current Revenues	<u>\$214</u>	<u>\$140</u>	<u>\$150</u>
Total Funds Available	<u>\$221,851</u>	<u>\$221,991</u>	<u>\$222,141</u>
EXPENDITURES			
423-01 Rural Development Revolving Loan	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE	<u><u>\$221,851</u></u>	<u><u>\$221,991</u></u>	<u><u>\$222,141</u></u>

**RURAL DEVELOPMENT REVOLVING LOAN
DEPARTMENT SUMMARY**

FUND	FUNCTION	ACCOUNT NO.
Rural Development Revolving Loan	Public Works	423-01

MISSION STATEMENT/DESCRIPTION: The state deposits money into a city account for the city to loan for new or expanded businesses to create permanent jobs. Payments are then made back to the city from these low-interest loans to be used for future projects.

OBJECT CODE CATEGORY	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 PROJECTED	2014-2015 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	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0

City of Mount Pleasant, Texas
ANIMAL SHELTER DONATION FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	<u>\$0</u>	<u>\$468</u>	<u>\$5,468</u>
REVENUES			
Contributions and Memorials	<u>\$468</u>	<u>\$7,000</u>	<u>\$10,000</u>
Total Current Revenues	<u>\$468</u>	<u>\$7,000</u>	<u>\$10,000</u>
Total Funds Available	<u>\$468</u>	<u>\$7,468</u>	<u>\$15,468</u>
EXPENDITURES			
425-01 Animal Shelter Donation	<u>\$0</u>	<u>\$2,000</u>	<u>\$3,500</u>
Total Expenditures	<u>\$0</u>	<u>\$2,000</u>	<u>\$3,500</u>
ENDING BALANCE	<u><u>\$468</u></u>	<u><u>\$5,468</u></u>	<u><u>\$11,968</u></u>

**ANIMAL SHELTER DONATION FUND
DEPARTMENT SUMMARY**

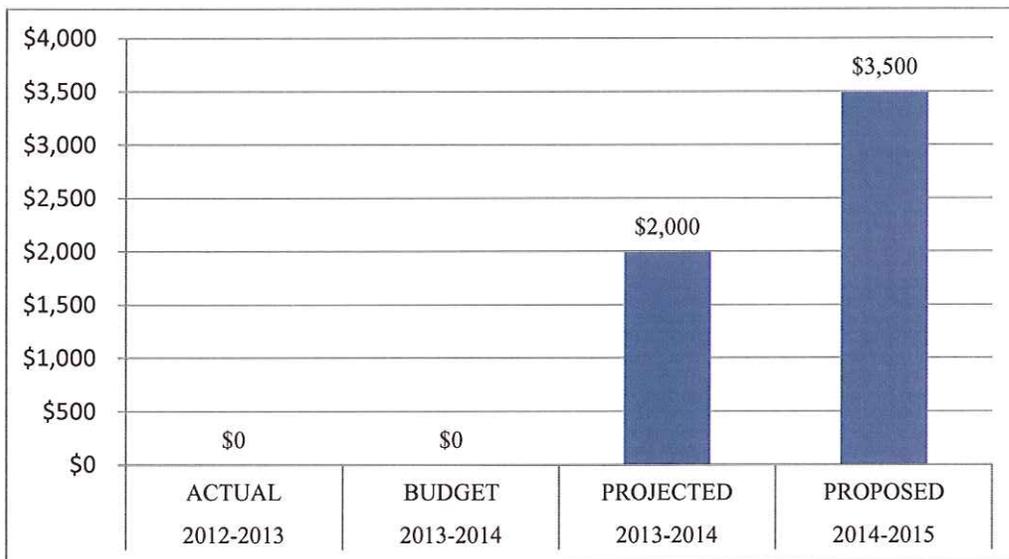
FUND
Animal Shelter Donation

FUNCTION
Public Service

ACCOUNT NO.
425-01

MISSION STATEMENT/DESCRIPTION: This fund was established during fiscal year 2012-13 to allow donations to the Mount Pleasant Animal Shelter.

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	1,000	1,500
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	0	0	1,000	2,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$0	\$0	\$2,000	\$3,500



EXPENDITURE DETAIL
Animal Shelter Donation #425-01

OBJECT ACCOUNT	ACTUAL	BUDGET	PROJECTED	PROPOSED
CODE DESCRIPTION	2012-2013	2013-2014	2013-2014	2014-2015
SUPPLIES AND MATERIALS				
220 Other Supplies	0	0	1,000	1,500
SUBTOTAL	0	0	1,000	1,500
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	0	0	1,000	2,000
SUBTOTAL	0	0	1,000	2,000
TOTAL ALL OBJECT CODES	0	0	2,000	3,500

City Of Mount Pleasant
TXDOT RAMP GRANT FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
REVENUES			
Intergovernmental Revenue	\$2,497	\$13,987	\$22,140
Interfund Transfers	4,357	13,987	22,140
Total Current Revenues	<u>\$6,854</u>	<u>\$27,974</u>	<u>\$44,280</u>
Total Funds Available	<u>\$6,854</u>	<u>\$27,974</u>	<u>\$44,280</u>
EXPENDITURES			
437-31 TXDOT Ramp Grant	<u>\$6,854</u>	<u>\$27,974</u>	<u>\$44,280</u>
Total Expenditures	<u>\$6,854</u>	<u>\$27,974</u>	<u>\$44,280</u>
ENDING BALANCE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**TXDOT RAMP GRANT
DEPARTMENT SUMMARY**

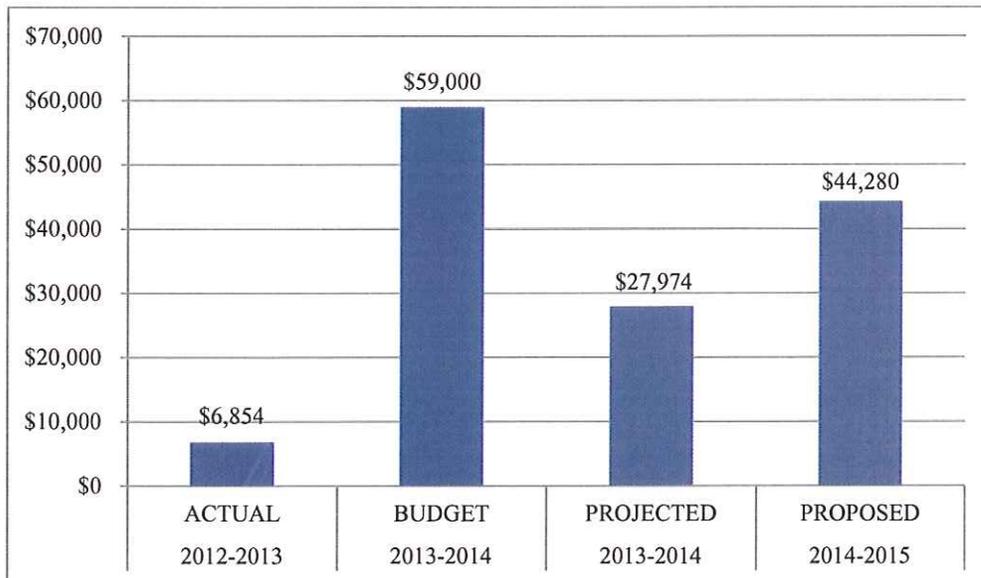
FUND
TXDOT Ramp Grant

FUNCTION
Public Service

ACCOUNT NO.
437-31

MISSION STATEMENT/DESCRIPTION: This fund accounts for money received by the Mt. Pleasant Regional Airport for the Ramp Grant from Texas Department of Transportation. These funds can be utilized for general airport maintenance as approved by the Texas Department of Transportation.

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	1,826	8,000	8,847	7,000
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	5,028	5,000	10,384	6,280
Capital Outlay	0	46,000	8,743	31,000
Debt Service	0	0	0	0
TOTAL	\$6,854	\$59,000	\$27,974	\$44,280



EXPENDITURE DETAIL
TXDOT Ramp Grant #437-31

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
MAINTENANCE BUILDINGS AND STRUCTURES				
301 Buildings and Grounds	1,826	8,000	8,847	7,000
SUBTOTAL	1,826	8,000	8,847	7,000
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	5,028	5,000	10,384	6,280
SUBTOTAL	5,028	5,000	10,384	6,280
CAPITAL OUTLAY				
601 Building	0	16,000	8,743	0
621 Other Improvements	0	30,000	0	31,000
SUBTOTAL	0	46,000	8,743	31,000
TOTAL ALL OBJECT CODES	6,854	59,000	27,974	44,280

BUDGET HIGHLIGHTS:

621 \$23,500 for seal coat and crack seal of 7,200 sq yards, parkway and parking lot with stripping
\$ 7,500 for four light poles and fixtures

City Of Mount Pleasant
FEDERAL SEIZURE MONEY 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>
BEGINNING BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$16,390</u>
REVENUES			
Interfund Transfers	<u>\$0</u>	<u>\$16,390</u>	<u>\$0</u>
Total Current Revenues	<u>\$0</u>	<u>\$16,390</u>	<u>\$0</u>
Total Funds Available	<u>\$0</u>	<u>\$16,390</u>	<u>\$16,390</u>
EXPENDITURES			
445-04 Federal Seizure Money	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE	<u><u>\$0</u></u>	<u><u>\$16,390</u></u>	<u><u>\$16,390</u></u>

**FEDERAL SEIZURE MONEY
DEPARTMENT SUMMARY**

FUND
Federal Seizure Money

FUNCTION
Public Service

ACCOUNT NO.
445-04

MISSION STATEMENT/DESCRIPTION: This fund accounts for money seized by the Mount Pleasant Police Department which working with the Federal Government.

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	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0

City of Mount Pleasant, Texas
ECONOMIC DEVELOPMENT FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	<u>\$2,443,548</u>	<u>\$2,897,812</u>	<u>\$2,977,775</u>
REVENUES			
Sales Tax Collections	\$1,145,073	\$1,202,326	\$1,238,396
Interest Income	2,427	1,600	1,500
Miscellaneous Revenue	99,358	10,000	0
Total Current Revenues	<u>\$1,246,858</u>	<u>\$1,213,926</u>	<u>\$1,239,896</u>
Total Funds Available	<u>\$3,690,406</u>	<u>\$4,111,738</u>	<u>\$4,217,671</u>
EXPENDITURES			
455-56 Economic Development	<u>\$792,594</u>	<u>\$1,133,963</u>	<u>\$2,036,302</u>
Total Expenditures	<u>\$792,594</u>	<u>\$1,133,963</u>	<u>\$2,036,302</u>
ENDING BALANCE	<u><u>\$2,897,812</u></u>	<u><u>\$2,977,775</u></u>	<u><u>\$2,181,369</u></u>

**ECONOMIC DEVELOPMENT
DEPARTMENT SUMMARY**

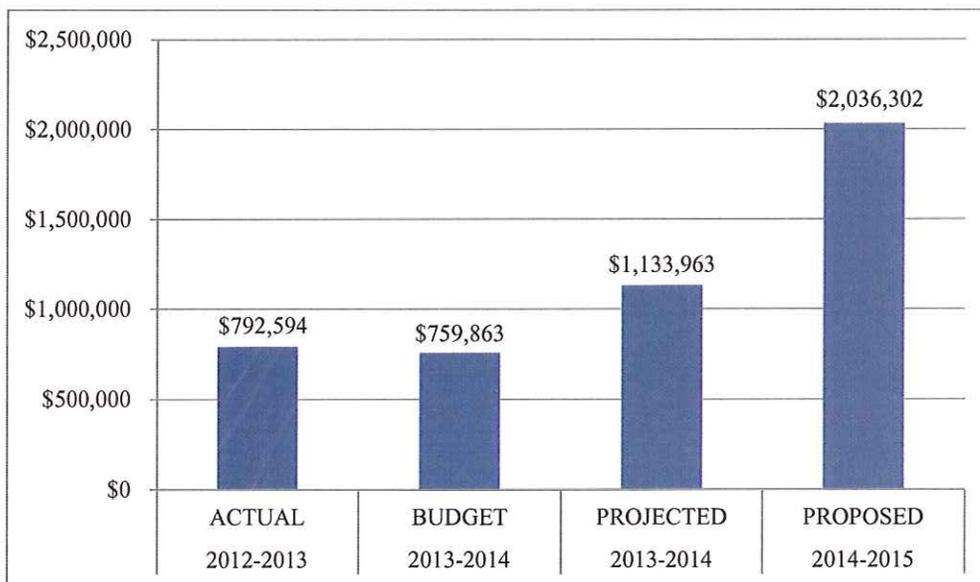
FUND
Economic Development

FUNCTION
Public Service

ACCOUNT NO.
455-56

MISSION STATEMENT/DESCRIPTION: In May, 1993, the citizens of Mount Pleasant voted for a one-half cent sales tax to be used for Economic Development and to reduce property taxes. This fund was designated to account for that portion of the sales tax which is to be used for Economic Development. The City Council appointed a five member board to serve as the Economic Development Board and to designate where these funds are to be spent.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$175,260	\$193,196	\$191,052	\$197,809
Supplies and Materials	2,387	3,400	1,250	1,250
Maintenance, Buildings and Structure	37,737	30,000	30,000	30,000
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	254,740	210,797	234,574	261,300
Capital Outlay	0	0	354,617	1,229,995
Debt Service	322,470	322,470	322,470	315,948
TOTAL	\$792,594	\$759,863	\$1,133,963	\$2,036,302



EXPENDITURE DETAIL
Economic Development #455-56

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-Time Salaries	126,186	136,859	136,582	140,964
104 Longevity	454	528	542	624
109 Christmas Pay	159	162	189	189
120 Employee Allowances	7,000	7,400	7,400	7,400
122 Phone Allowance	400	1,320	480	1,320
131 Workers Compensation	255	345	346	352
132 Unemployment Compensation	127	520	414	520
133 Health Insurance	7,849	9,708	9,461	9,942
134 Dental Insurance	515	618	618	680
141 TMRS	22,249	24,546	24,164	24,305
142 Social Security	10,066	11,190	10,856	11,513
SUBTOTAL	175,260	193,196	191,052	197,809
SUPPLIES AND MATERIALS				
201 Office Supplies	459	1,600	1,100	1,100
220 Other Supplies	1,928	1,800	150	150
SUBTOTAL	2,387	3,400	1,250	1,250
MAINTENANCE OF BUILDINGS AND STRUCTURES				
301 Maintenance of Buildings & Grounds	37,737	30,000	30,000	30,000
SUBTOTAL	37,737	30,000	30,000	30,000
CONTRACTUAL SERVICES				
501 Communication	0	732	1,500	1,500
502 Rental Expense	0	0	9,000	9,000
504 Marketing Expense	0	40,000	40,000	40,000
505 Advertising	8,970	2,000	1,900	2,000
506 Business and Travel	8,899	6,500	4,500	6,500
511 Contractual & Fee Services	234,813	150,000	165,974	180,000
512 Utility Services	781	850	900	900
513 Data Processing Maintenance	1,277	7,000	7,000	7,600
521 Dues & Subscriptions	0	3,715	3,800	3,800
522 Interfund Transfers	0	0	0	10,000
SUBTOTAL	254,740	210,797	234,574	261,300
CAPITAL OUTLAY				
601 Building	0	0	354,617	1,229,995
SUBTOTAL	0	0	354,617	1,229,995

EXPENDITURE DETAIL
Economic Development #455-56

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
DEBT SERVICE				
703 Principal Installment Payments	196,663	202,194	202,194	204,936
713 Interest Installment Payments	125,807	120,276	120,276	111,012
SUBTOTAL	322,470	322,470	322,470	315,948
TOTAL ALL OBJECT CODES	792,594	759,863	1,133,963	2,036,302

BUDGET HIGHLIGHTS:

- 522 \$10,000 transfer to General Fund for administrative costs
- 601 Cost for spec building at Industrial Park

City of Mount Pleasant, Texas
ECONOMIC DEVELOPMENT MARKETING 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>
BEGINNING BALANCE	<u>\$62,063</u>	<u>\$47,463</u>	<u>\$47,078</u>
REVENUES			
Interfund Transfer	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Current Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Funds Available	<u>\$62,063</u>	<u>\$47,463</u>	<u>\$47,078</u>
EXPENDITURES			
456-56 Economic Development Marketing	<u>\$14,600</u>	<u>\$385</u>	<u>\$0</u>
Total Expenditures	<u>\$14,600</u>	<u>\$385</u>	<u>\$0</u>
ENDING BALANCE	<u><u>\$47,463</u></u>	<u><u>\$47,078</u></u>	<u><u>\$47,078</u></u>

**ECONOMIC DEVELOPMENT MARKETING
DEPARTMENT SUMMARY**

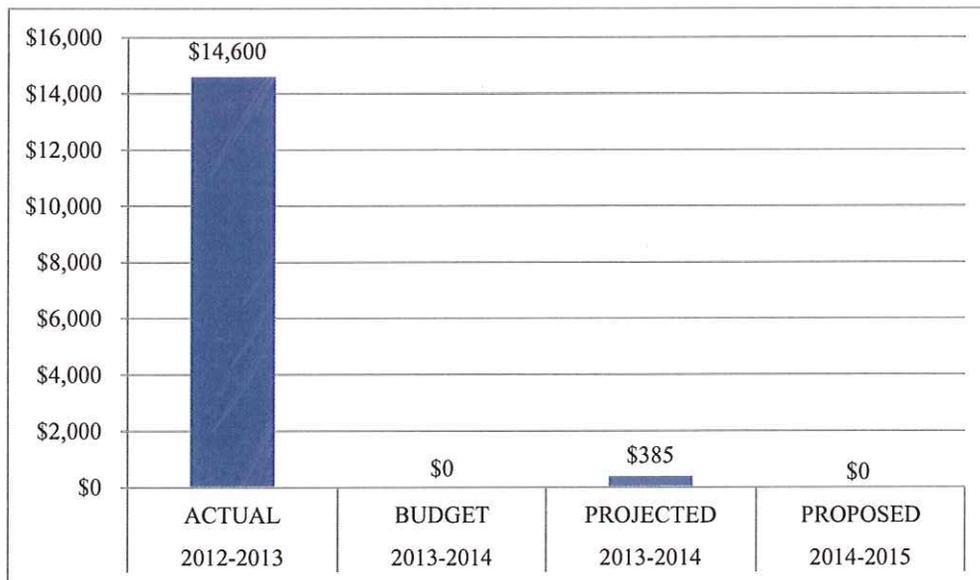
FUND
Economic Development Marketing

FUNCTION
Public Service

ACCOUNT NO.
456-56

MISSION STATEMENT/DESCRIPTION: This fund was set up during fiscal year 2007-2008 to allow for the contracting of the marketing function of the Economic Development Corporation.

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	14,600	0	385	0
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$14,600	\$0	\$385	\$0



EXPENDITURE DETAIL
Economic Development Marketing #456-56

OBJECT ACCOUNT	ACTUAL	BUDGET	PROJECTED	PROPOSED
CODE DESCRIPTION	2012-2013	2013-2014	2013-2014	2014-2015
CONTRACTUAL SERVICES				
505 Advertising	14,600	0	385	0
SUBTOTAL	14,600	0	385	0
TOTAL ALL OBJECT CODES	14,600	0	385	0

City of Mount Pleasant, Texas
ATTORNEY GENERAL GRANT FUND

SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> 2012-2013	<u>PROJECTED</u> 2013-2014	<u>PROPOSED</u> 2014-2015
BEGINNING BALANCE	<u>\$0</u>	<u>(\$1,027)</u>	<u>\$0</u>
REVENUES			
Intergovernmental Revenue	<u>\$0</u>	<u>\$42,043</u>	<u>\$46,341</u>
Total Current Revenues	<u>\$0</u>	<u>\$42,043</u>	<u>\$46,341</u>
Total Funds Available	<u>\$0</u>	<u>\$41,016</u>	<u>\$46,341</u>
EXPENDITURES			
470-48 Attorney General Grant	<u>\$1,027</u>	<u>\$41,016</u>	<u>\$46,341</u>
Total Expenditures	<u>\$1,027</u>	<u>\$41,016</u>	<u>\$46,341</u>
ENDING BALANCE	<u>(\$1,027)</u>	<u>\$0</u>	<u>\$0</u>

**ATTORNEY GENERAL GRANT
DEPARTMENT SUMMARY**

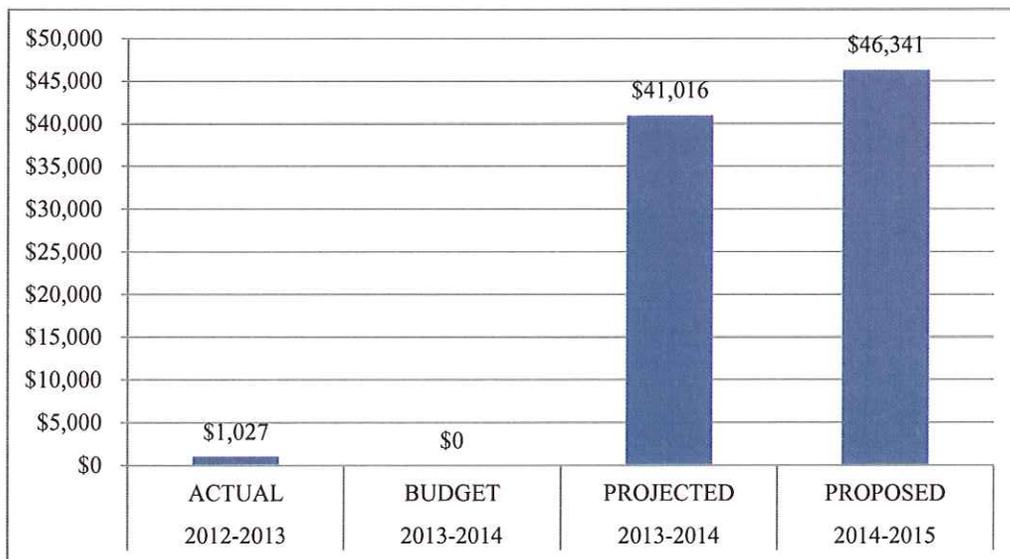
FUND
Attorney General Grant

FUNCTION
Public Service

ACCOUNT NO.
470-48

MISSION STATEMENT/DESCRIPTION: This fund was set up for the expenditure of funds received under the Victim Coordinator Liaison Grant received through the Office of the Attorney General.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$38,698	\$43,841
Supplies and Materials	1,027	0	1,059	1,000
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	0	0	1,259	1,500
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$1,027	\$0	\$41,016	\$46,341



EXPENDITURE DETAIL
Attorney General Grant #470-48

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
PERSONNEL SERVICES				
101 Full-Time Salaries	0	0	27,767	30,251
104 Longevity	0	0	0	48
109 Christmas Pay	0	0	54	81
122 Phone Allowance	0	0	0	480
131 Workers Compensation	0	0	67	72
132 Unemployment Compensation	0	0	213	260
133 Health Insurance	0	0	3,579	4,971
134 Dental Insurance	0	0	232	340
141 TMRS	0	0	4,658	4,977
142 Social Security	0	0	2,128	2,361
SUBTOTAL	0	0	38,698	43,841
SUPPLIES AND MATERIALS				
201 Office Supplies	0	0	430	500
220 Other Supplies	1,027	0	629	500
SUBTOTAL	1,027	0	1,059	1,000
CONTRACTUAL SERVICES				
506 Business and Travel	0	0	1,259	1,500
SUBTOTAL	0	0	1,259	1,500
TOTAL ALL OBJECT CODES	1,027	0	41,016	46,341

City of Mount Pleasant, Texas
HOTEL/MOTEL TAX FUND

SUMMARY OF REVENUES AND EXPENDITURES

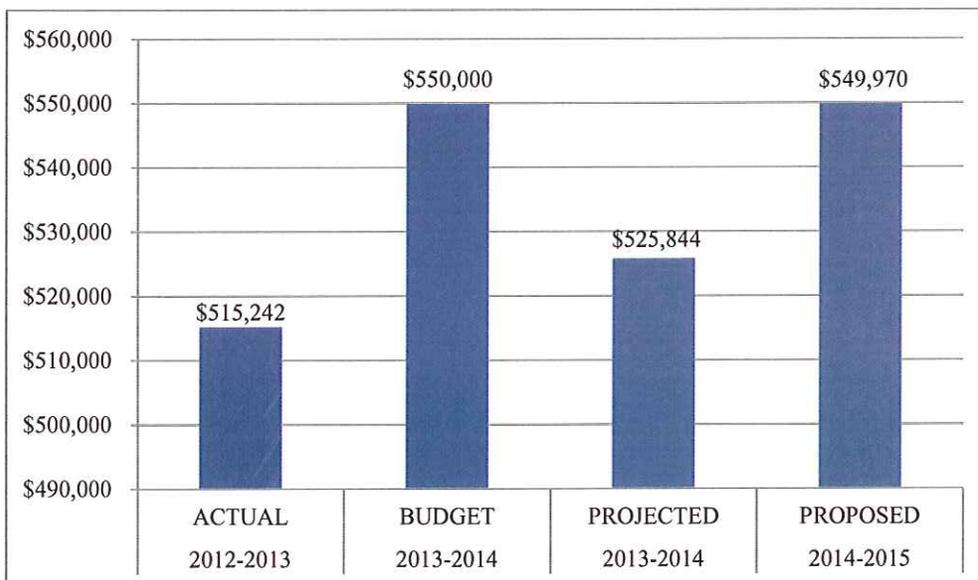
	<u>ACTUAL</u> <u>2012-2013</u>	<u>PROJECTED</u> <u>2013-2014</u>	<u>PROPOSED</u> <u>2014-2015</u>
BEGINNING BALANCE	<u>\$84,694</u>	<u>\$81,049</u>	<u>\$75,205</u>
REVENUES			
Hotel Occupancy Tax	<u>\$511,597</u>	<u>\$520,000</u>	<u>\$540,000</u>
Total Current Revenues	<u>\$511,597</u>	<u>\$520,000</u>	<u>\$540,000</u>
Total Funds Available	<u>\$596,291</u>	<u>\$601,049</u>	<u>\$615,205</u>
EXPENDITURES			
490-50 Hotel/Motel Tax	<u>\$515,242</u>	<u>\$525,844</u>	<u>\$549,970</u>
Total Expenditures	<u>\$515,242</u>	<u>\$525,844</u>	<u>\$549,970</u>
ENDING BALANCE	<u><u>\$81,049</u></u>	<u><u>\$75,205</u></u>	<u><u>\$65,235</u></u>

**HOTEL/MOTEL TAX
DEPARTMENT SUMMARY**

FUND	FUNCTION	ACCOUNT NO.
Hotel/Motel Tax	Public Service	490-50

MISSION STATEMENT/DESCRIPTION: This Department records expenditures of the Hotel/Motel Occupancy Tax. A local tax is levied on all hotel/motel rooms within the City, as provided by State Law. The revenue from this tax is used to promote tourism activities through a contract with the Mount Pleasant/Titus County Chamber of Commerce and also to support the operation of the Titus County Civic Center. The local portion of the tax is 7% of the room rate.

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	515,242	550,000	525,844	549,970
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$515,242	\$550,000	\$525,844	\$549,970



EXPENDITURE DETAIL

Hotel/Motel Tax #490-50

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	158,001	161,160	160,844	163,418
522 Interfund Transfers	357,241	388,840	365,000	386,552
SUBTOTAL	515,242	550,000	525,844	549,970
TOTAL ALL OBJECT CODES	515,242	550,000	525,844	549,970

BUDGET HIGHLIGHTS:

- 511 Payment to Chamber of Commerce
- 522 \$341,552 transferred to Civic Center Fund
 - \$ 40,000 transferred to Tourism/Historical Budget
 - \$ 5,000 transferred to General Fund for Promotions

City of Mount Pleasant, Texas
LAW ENFORCEMENT EDUCATIONAL ACCOUNT FUND

SUMMARY OF REVENUES AND EXPENDITURES

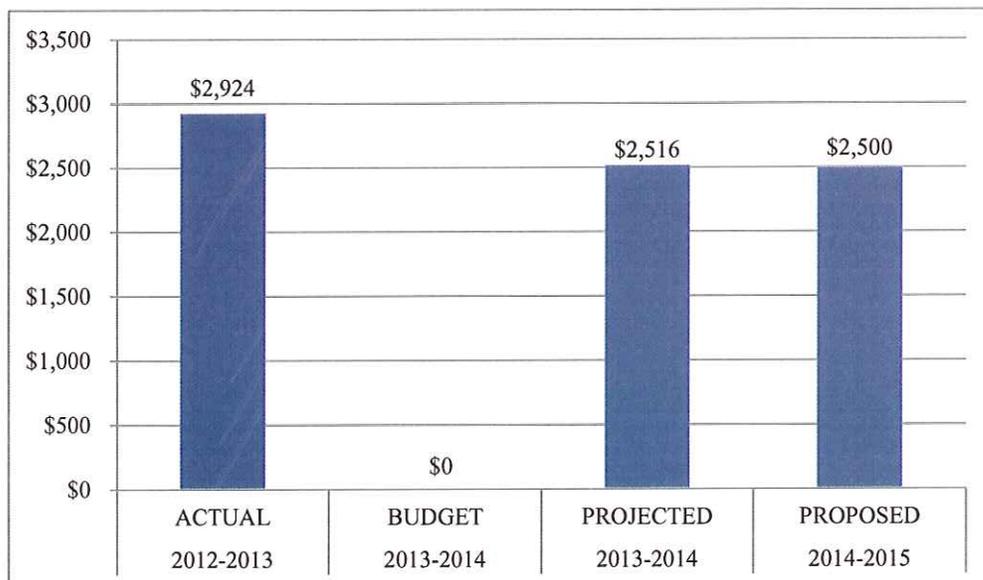
	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	\$2,924	\$0	(\$0)
REVENUES			
Intergovernmental Revenue	\$0	\$2,516	\$2,500
Total Current Revenues	\$0	\$2,516	\$2,500
Total Funds Available	\$2,924	\$2,516	\$2,500
EXPENDITURES			
495-40 Law Enforcement Educational Account	\$2,924	\$2,516	\$2,500
Total Expenditures	\$2,924	\$2,516	\$2,500
ENDING BALANCE	\$0	(\$0)	(\$0)

**LAW ENFORCEMENT EDUCATIONAL ACCOUNT
DEPARTMENT SUMMARY**

FUND	FUNCTION	ACCOUNT NO.
Law Enforcement Educational Account	Public Safety	495-40

MISSION STATEMENT/DESCRIPTION: This department accounts for funds received from the Comptroller of Public Accounts. Senate Bill 1135, passed by the 74th Texas Legislature, requires them to make an annual payment to qualified law enforcement agencies. These funds are to be used for training. This was reenacted during fiscal year 2013-2014.

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	2,924	0	2,516	2,500
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$2,924	\$0	\$2,516	\$2,500



EXPENDITURE DETAIL
Law Enforcement Educational Account #495-40

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
506 Business and Travel	2,924	0	2,516	2,500
SUBTOTAL	2,924	0	2,516	2,500
TOTAL ALL OBJECT CODES	2,924	0	2,516	2,500

City of Mount Pleasant, Texas
TOBACCO ENFORCEMENT FUND

SUMMARY OF REVENUES AND EXPENDITURES

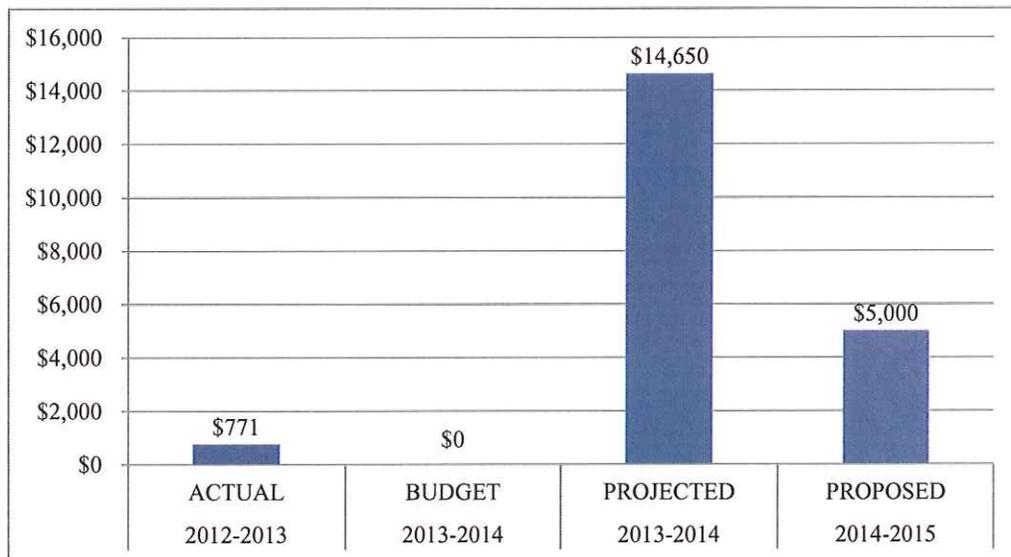
	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	\$4,971	\$10,650	(\$0)
REVENUES			
Intergovernmental Revenue	\$6,450	\$4,000	\$5,000
Total Current Revenues	\$6,450	\$4,000	\$5,000
Total Funds Available	\$11,421	\$14,650	\$5,000
EXPENDITURES			
496-13 Tobacco Enforcement	\$771	\$14,650	\$5,000
Total Expenditures	\$771	\$14,650	\$5,000
ENDING BALANCE	\$10,650	(\$0)	(\$0)

**TOBACCO ENFORCEMENT
DEPARTMENT SUMMARY**

FUND	FUNCTION	ACCOUNT NO.
Tobacco Enforcement	Public Safety	496-13

MISSION STATEMENT/DESCRIPTION: This fund accounts for funds received from the Texas School Safety Center for Tobacco Enforcement stings operated in the city.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	771	0	14,650	5,000
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	0	0	0	0
TOTAL	\$771	\$0	\$14,650	\$5,000



EXPENDITURE DETAIL
Tobacco Enforcement #496-13

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
SUPPLIES AND MATERIALS				
220 Other Supplies	771	0	14,650	5,000
SUBTOTAL	771	0	14,650	5,000
TOTAL ALL OBJECT CODES	771	0	14,650	5,000

City of Mount Pleasant, Texas
LIBRARY CONTRIBUTION FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL	PROJECTED	PROPOSED
	2012-2013	2013-2014	2014-2015
BEGINNING BALANCE	\$11,458	\$9,904	\$12,304
REVENUES			
Contributions and Memorials	5,319	4,500	4,500
Total Current Revenues	\$5,319	\$4,500	\$4,500
Total Funds Available	\$16,777	\$14,404	\$16,804
EXPENDITURES			
500-51 Library Contribution	\$6,873	\$2,100	\$6,000
Total Expenditures	\$6,873	\$2,100	\$6,000
ENDING BALANCE	\$9,904	\$12,304	\$10,804

**LIBRARY CONTRIBUTION
DEPARTMENT SUMMARY**

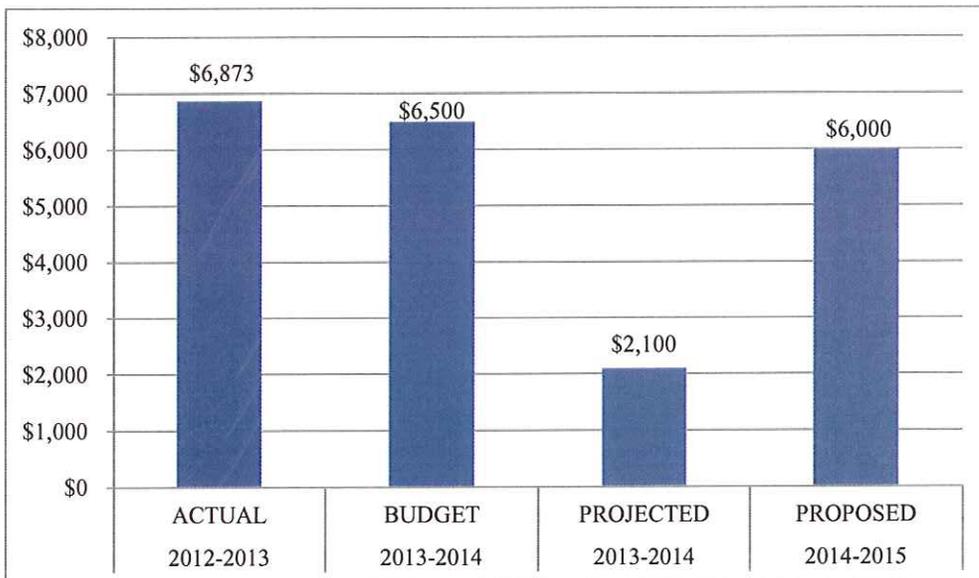
FUND
Library Contribution

FUNCTION
Public Service

ACCOUNT NO.
500-51

MISSION STATEMENT/DESCRIPTION: Library contribution accounts for all monetary donations made to the Mount Pleasant Public Library in memory or in honor of an individual or just for contributions. Donations are recognized with appropriate acknowledgment, and book plates are placed in the volumes added to the Library's collection. All gifts and donations are subject to the selection criteria established by the Library Board and approved by the City Council.

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	600	1,000
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	0	0	0	0
Capital Outlay	6,873	6,500	1,500	5,000
Debt Service	0	0	0	0
TOTAL	\$6,873	\$6,500	\$2,100	\$6,000



EXPENDITURE DETAIL
Library Contribution #500-51

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
SUPPLIES AND MATERIALS				
220 Other Supplies	0	0	600	1,000
SUBTOTAL	0	0	600	1,000
CAPITAL OUTLAY				
605 Library Books	6,873	6,500	1,500	5,000
SUBTOTAL	6,873	6,500	1,500	5,000
TOTAL ALL OBJECT CODES	6,873	6,500	2,100	6,000

City of Mount Pleasant, Texas
FIREMEN'S RELIEF FUND

SUMMARY OF REVENUES AND EXPENDITURES

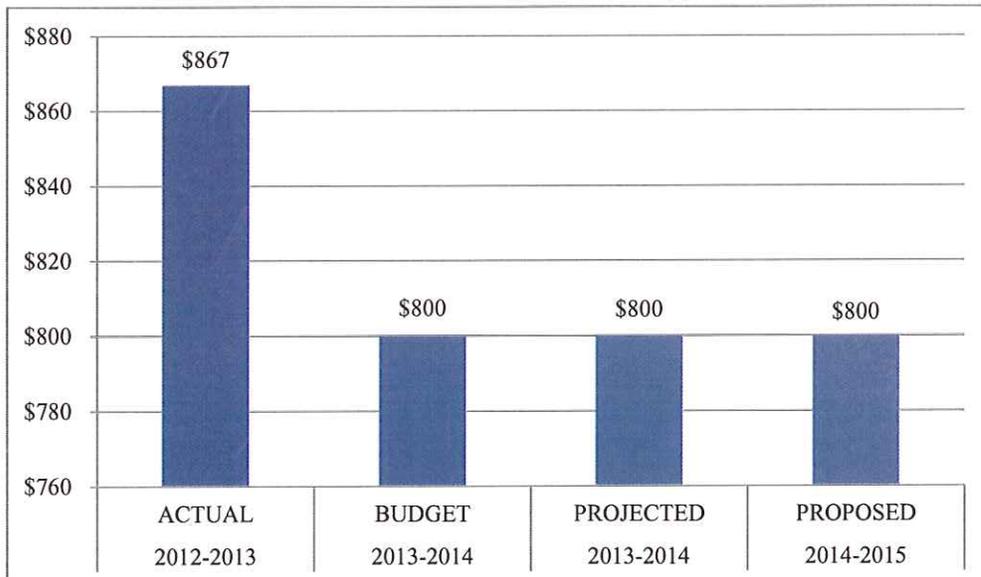
	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	\$0	\$0	\$0
REVENUES			
Interfund Transfers	\$867	\$800	\$800
Total Current Revenues	\$867	\$800	\$800
Total Funds Available	\$867	\$800	\$800
EXPENDITURES			
510-52 Firemen's Relief	\$867	\$800	\$800
Total Expenditures	\$867	\$800	\$800
ENDING BALANCE	\$0	\$0	\$0

**FIREMEN'S RELIEF
DEPARTMENT SUMMARY**

FUND	FUNCTION	ACCOUNT NO.
Firemen's Relief	Employee Retirement	510-52

MISSION STATEMENT/DESCRIPTION: Firemen's Relief accounts for all contributions made by the City to the State Firemen's Pension Fund on behalf of volunteer firemen who have elected to become members of this pension fund. To qualify as members of the State Firemen's Pension fund, volunteer firemen must pay \$5.00 per year in dues and must also be present at 40 percent of the drills and 25 percent of the fires occurring each year. Volunteer firemen must also possess 20 years of qualified service and be at least age 55 in order to receive service retirement. Upon retirement or qualification for benefits, a retiree is entitled to receive \$300.00 per year, with beneficiaries entitled to receive \$200.00 per year. Until 1985, the City shared in the cost of the State Firemen's Pension fund with the State; however, at that time, State contributions were eliminated, and the City has since funded 100 percent of the required contributions to this pension fund. Currently, the city has five retirees and six beneficiaries who receive benefits from the State Firemen's Pension 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	867	800	800	800
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$867	\$800	\$800	\$800



EXPENDITURE DETAIL

Firemen's Relief #510-52

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
525 Firemen's Retirement	867	800	800	800
SUBTOTAL	867	800	800	800
TOTAL ALL OBJECT CODES	867	800	800	800

City of Mount Pleasant, Texas
PUBLIC SAFETY PREVENTION FUND

SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> 2012-2013	<u>PROJECTED</u> 2013-2014	<u>PROPOSED</u> 2014-2015
BEGINNING BALANCE	<u>\$0</u>	<u>\$2,370</u>	<u>\$0</u>
REVENUES			
Contributions and Memorials	<u>\$6,000</u>	<u>\$6,500</u>	<u>\$0</u>
Total Current Revenues	<u>\$6,000</u>	<u>\$6,500</u>	<u>\$0</u>
Total Funds Available	<u>\$6,000</u>	<u>\$8,870</u>	<u>\$0</u>
EXPENDITURES			
540-55 Public Safety Prevention	<u>\$3,630</u>	<u>\$8,870</u>	<u>\$0</u>
Total Expenditures	<u>\$3,630</u>	<u>\$8,870</u>	<u>\$0</u>
ENDING BALANCE	<u><u>\$2,370</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**PUBLIC SAFETY PREVENTION
DEPARTMENT SUMMARY**

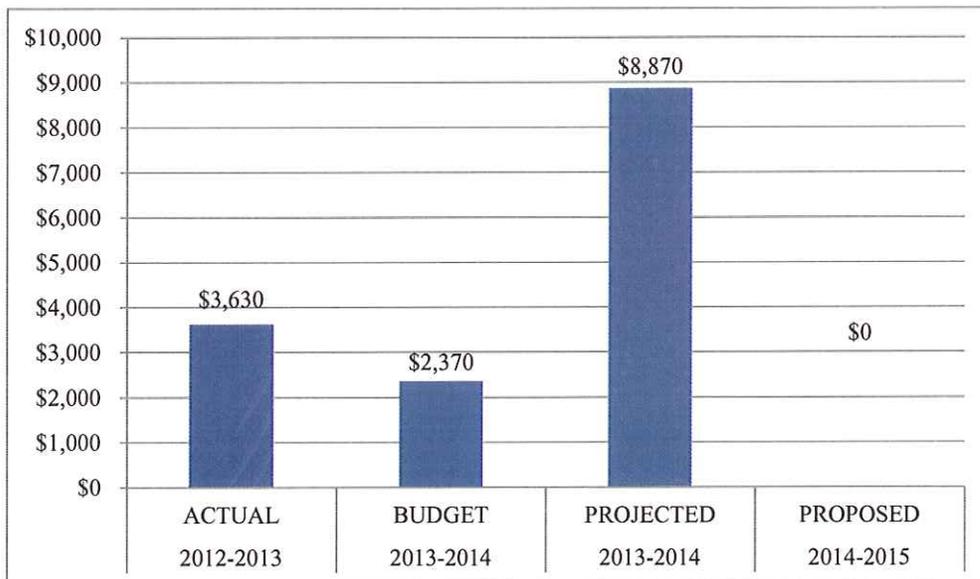
FUND
Public Safety Prevention

FUNCTION
Public Safety

ACCOUNT NO.
540-55

MISSION STATEMENT/DESCRIPTION: Public Safety Prevention accounts for all monetary donations made to the Mount Pleasant Police Department for the purchase of videos, printed materials and other educational materials to be used in the Police Department's public safety prevention educational efforts. Such materials are used for presentations and seminars with civic groups, school groups, and other interested and concerned citizen organizations.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	3,630	2,370	2,320	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	6,550	0
Debt Service	0	0	0	0
TOTAL	\$3,630	\$2,370	\$8,870	\$0



EXPENDITURE DETAIL
Public Safety Prevention #540-55

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
SUPPLIES AND MATERIALS				
220 Other Supplies	3,630	2,370	2,320	0
SUBTOTAL	3,630	2,370	2,320	0
CAPITAL OUTLAY				
612 Other Equipment	0	0	6,550	0
SUBTOTAL	0	0	6,550	0
TOTAL ALL OBJECT CODES	3,630	2,370	8,870	0

City of Mount Pleasant, Texas
HOBBS TRUST ACCOUNT FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	<u>\$24,730</u>	<u>\$16,489</u>	<u>\$7,043</u>
REVENUES			
Interest Income	<u>\$31</u>	<u>\$15</u>	<u>\$10</u>
Total Current Revenues	<u>\$31</u>	<u>\$15</u>	<u>\$10</u>
Total Funds Available	<u>\$24,761</u>	<u>\$16,504</u>	<u>\$7,053</u>
EXPENDITURES			
560-57 Hobbs Trust Account	<u>\$8,272</u>	<u>\$9,461</u>	<u>\$7,053</u>
Total Expenditures	<u>\$8,272</u>	<u>\$9,461</u>	<u>\$7,053</u>
ENDING BALANCE	<u><u>\$16,489</u></u>	<u><u>\$7,043</u></u>	<u><u>\$0</u></u>

**HOBBS TRUST ACCOUNT
DEPARTMENT SUMMARY**

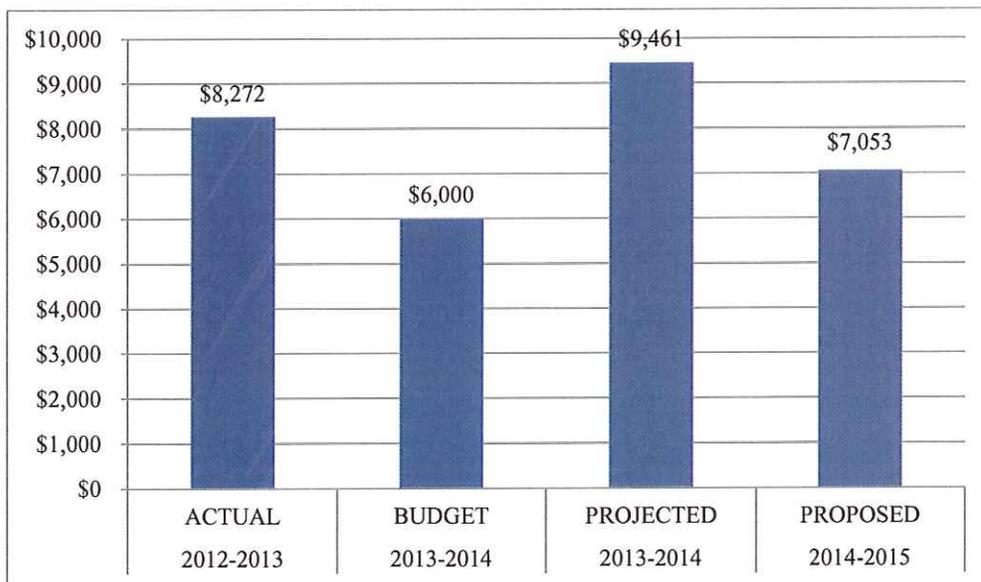
FUND
Hobbs Trust Account

FUNCTION
Public Service

ACCOUNT NO.
560-57

MISSION STATEMENT/DESCRIPTION: This account was established when \$20,000 was given to the Library from the David L. Hobbs Estate. Requests have been met and the library is free to spend this money as needed.

OBJECT CODE CATEGORY	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	5,522	1,000	1,860	0
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	2,750	0	7,601	4,000
Capital Outlay	0	5,000	0	3,053
Debt Service	0	0	0	0
TOTAL	\$8,272	\$6,000	\$9,461	\$7,053



EXPENDITURE DETAIL
Hobb's Trust Account #560-57

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
SUPPLIES AND MATERIALS				
220 Other Supplies	5,522	1,000	1,860	0
SUBTOTAL	5,522	1,000	1,860	0
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	250	0	4,015	4,000
521 Membership and Subscriptions	2,500	0	0	0
522 Interfund Transfers	0	0	3,586	0
SUBTOTAL	2,750	0	7,601	4,000
CAPITAL OUTLAY				
605 Library Books	0	5,000	0	3,053
SUBTOTAL	0	5,000	0	3,053
TOTAL ALL OBJECT CODES				
	8,272	6,000	9,461	7,053



CAPITAL PROJECT FUNDS

City of Mount Pleasant, Texas
NEW WATER TREATMENT PLANT FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	<u>\$2,764,397</u>	<u>\$2,242,399</u>	<u>\$771,720</u>
REVENUES			
Interest Income	<u>\$4,026</u>	<u>\$2,600</u>	<u>\$2,000</u>
Total Current Revenues	<u>\$4,026</u>	<u>\$2,600</u>	<u>\$2,000</u>
Total Funds Available	<u>\$2,768,423</u>	<u>\$2,244,999</u>	<u>\$773,720</u>
EXPENDITURES			
600-61 New Water Treatment Plant	<u>\$526,024</u>	<u>\$1,473,279</u>	<u>\$539,000</u>
Total Expenditures	<u>\$526,024</u>	<u>\$1,473,279</u>	<u>\$539,000</u>
ENDING BALANCE	<u><u>\$2,242,399</u></u>	<u><u>\$771,720</u></u>	<u><u>\$234,720</u></u>

**NEW WATER TREATMENT PLANT
DEPARTMENT SUMMARY**

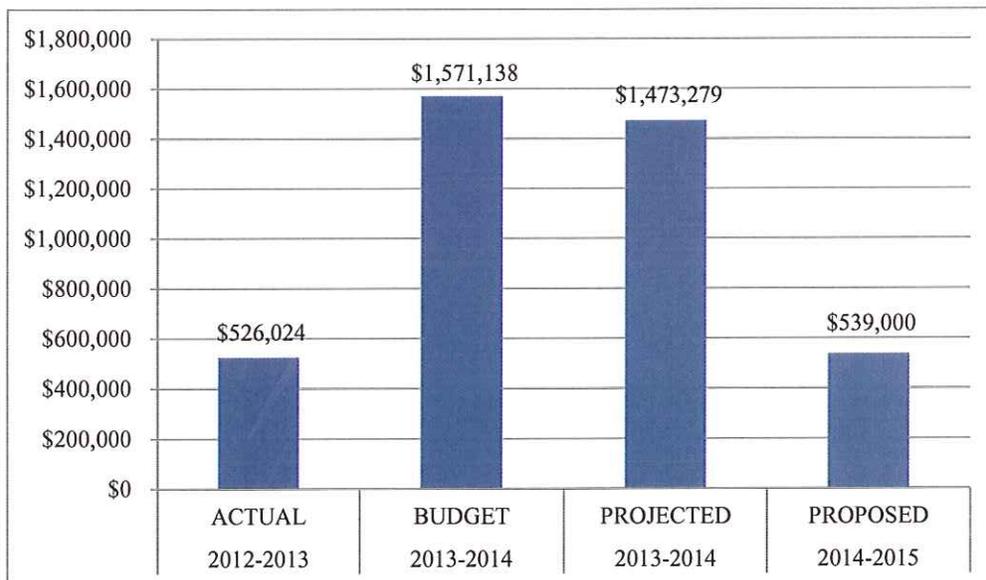
FUND
New Water Treatment Plant

FUNCTION
Public Works

ACCOUNT NO.
600-61

MISSION STATEMENT/DESCRIPTION: This fund was set up to account for the Certificates of Obligation-Series 2006 issued for the engineering and design of the new water treatment plant to be built south of town off Hwy 271. After the issuance of Series-2008 from the Texas Water Development Board these monies are available for other utility projects.

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	87,343	371,138	423,279	0
Capital Outlay	438,681	1,200,000	1,050,000	539,000
Debt Service	0	0	0	0
TOTAL	\$526,024	\$1,571,138	\$1,473,279	\$539,000



EXPENDITURE DETAIL
New Water Treatment Plant #600-61

OBJECT ACCOUNT	ACTUAL	BUDGET	PROJECTED	PROPOSED
CODE DESCRIPTION	2012-2013	2013-2014	2013-2014	2014-2015
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	18,569	0	0	0
522 Interfund Transfers	68,774	371,138	423,279	0
SUBTOTAL	87,343	371,138	423,279	0
CAPITAL OUTLAY				
612 Other Equipment	0	1,200,000	1,050,000	539,000
618 Wastewater System Improvements	438,681	0	0	0
SUBTOTAL	438,681	1,200,000	1,050,000	539,000
TOTAL ALL OBJECT CODES	526,024	1,571,138	1,473,279	539,000

BUDGET HIGHLIGHTS:

612 Completion of automated meter reading system

City of Mount Pleasant, Texas
TEXAS WATER DEVELOPMENT BOARD FUND

SUMMARY OF REVENUES AND EXPENDITURES

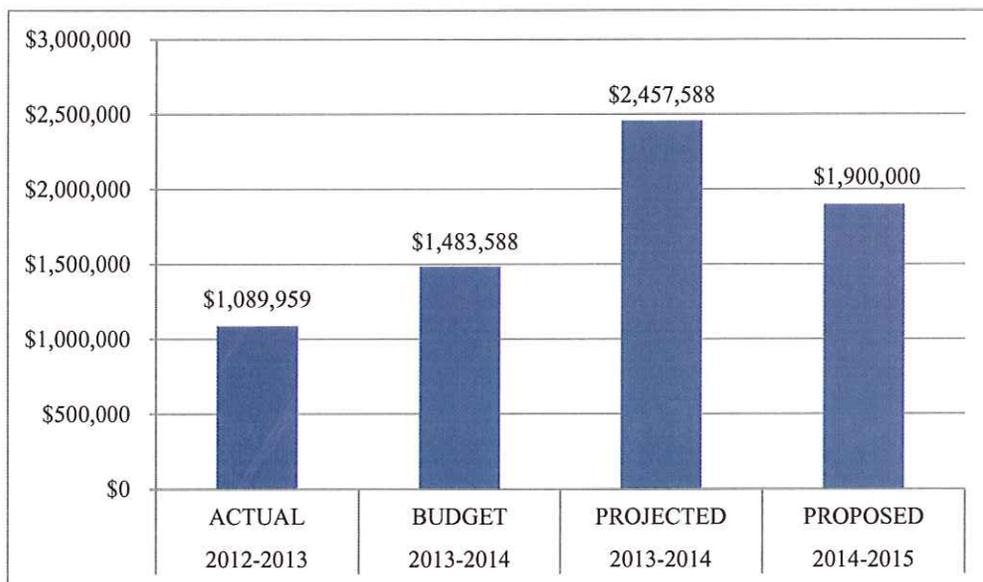
	<u>ACTUAL</u> <u>2012-2013</u>	<u>PROJECTED</u> <u>2013-2014</u>	<u>PROPOSED</u> <u>2014-2015</u>
BEGINNING BALANCE	<u>(\$736,462)</u>	<u>(\$46,334)</u>	<u>(\$703,877)</u>
REVENUES			
Interest Income	\$87	\$45	\$40
Revenue From Other Resources	<u>1,780,000</u>	<u>1,800,000</u>	<u>2,603,837</u>
Total Current Revenues	<u>\$1,780,087</u>	<u>\$1,800,045</u>	<u>\$2,603,877</u>
Total Funds Available	<u>\$1,043,625</u>	<u>\$1,753,711</u>	<u>\$1,900,000</u>
EXPENDITURES			
610-62 Texas Water Development Board	<u>\$1,089,959</u>	<u>\$2,457,588</u>	<u>\$1,900,000</u>
Total Expenditures	<u>\$1,089,959</u>	<u>\$2,457,588</u>	<u>\$1,900,000</u>
ENDING BALANCE	<u>(\$46,334)</u>	<u>(\$703,877)</u>	<u>\$0</u>

**TEXAS WATER DEVELOPMENT BOARD
DEPARTMENT SUMMARY**

FUND	FUNCTION	ACCOUNT NO.
Texas Water Development Board	Public Works	610-62

MISSION STATEMENT/DESCRIPTION: This fund is to account for the funds received from the Texas Water Development Board to build the new water treatment plant and transmission lines south of town.

OBJECT CODE CATEGORY	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 PROJECTED	2014-2015 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	333,080	400,000	200,000	900,000
Capital Outlay	756,879	1,083,588	2,257,588	1,000,000
Debt Service	0	0	0	0
TOTAL	\$1,089,959	\$1,483,588	\$2,457,588	\$1,900,000



EXPENDITURE DETAIL
Texas Water Development Board #610-62

OBJECT ACCOUNT	ACTUAL	BUDGET	PROJECTED	PROPOSED
CODE DESCRIPTION	2012-2013	2013-2014	2013-2014	2014-2015
CONTRACTUAL SERVICES				
505 Advertising	270	0	0	0
511 Contractual and Fee Services	332,810	400,000	200,000	900,000
SUBTOTAL	333,080	400,000	200,000	900,000
CAPITAL OUTLAY				
601 Building	756,879	583,588	657,588	0
617 Water System Improvements	0	500,000	1,600,000	1,000,000
SUBTOTAL	756,879	1,083,588	2,257,588	1,000,000
TOTAL ALL OBJECT CODES	1,089,959	1,483,588	2,457,588	1,900,000

City of Mount Pleasant, Texas
BUILDING 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>
BEGINNING BALANCE	<u>\$3,600</u>	<u>\$0</u>	<u>\$0</u>
REVENUES			
Interest Income	\$0	\$0	\$0
Interfund Transfers	24,400	0	0
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Revenues	<u>\$24,400</u>	<u>\$0</u>	<u>\$0</u>
 Total Funds Available	 <u>\$28,000</u>	 <u>\$0</u>	 <u>\$0</u>
EXPENDITURES			
620-63 Building	<u>\$28,000</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$28,000</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**BUILDING
DEPARTMENT SUMMARY**

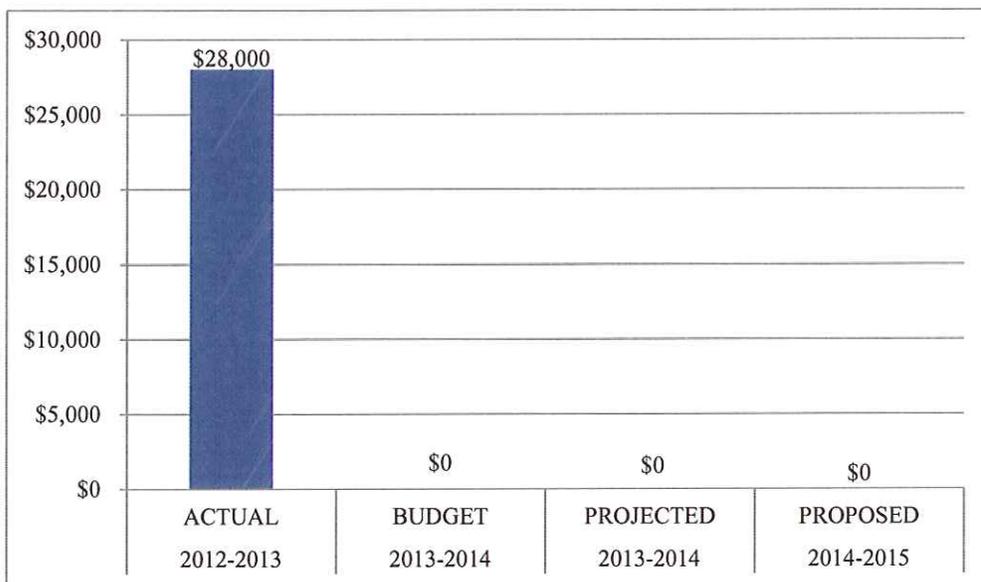
FUND
Building

FUNCTION
Public Safety

ACCOUNT NO.
620-63

MISSION STATEMENT/DESCRIPTION: This fund will account for all monies spent in the building of the new city library and the remodeling of the existing police department.

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	28,000	0	0	0
Debt Service	0	0	0	0
TOTAL	\$28,000	\$0	\$0	\$0



EXPENDITURE DETAIL

Building #620-63

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CAPITAL OUTLAY				
621 Other Improvements	28,000	0	0	0
SUBTOTAL	28,000	0	0	0
TOTAL ALL OBJECT CODES	28,000	0	0	0

City of Mount Pleasant, Texas
STREET IMPROVEMENT FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	<u>\$0</u>	<u>\$6,871,950</u>	<u>\$1,421,644</u>
REVENUES			
Interest Income	\$7,277	\$3,900	\$1,500
Revenue From Other Resources	7,160,000	0	0
Total Current Revenues	<u>\$7,167,277</u>	<u>\$3,900</u>	<u>\$1,500</u>
Total Funds Available	<u>\$7,167,277</u>	<u>\$6,875,850</u>	<u>\$1,423,144</u>
EXPENDITURES			
630-64 Street Improvement	\$295,327	\$5,454,206	\$1,423,144
Total Expenditures	<u>\$295,327</u>	<u>\$5,454,206</u>	<u>\$1,423,144</u>
ENDING BALANCE	<u><u>\$6,871,950</u></u>	<u><u>\$1,421,644</u></u>	<u><u>\$0</u></u>

**STREET IMPROVEMENT
DEPARTMENT SUMMARY**

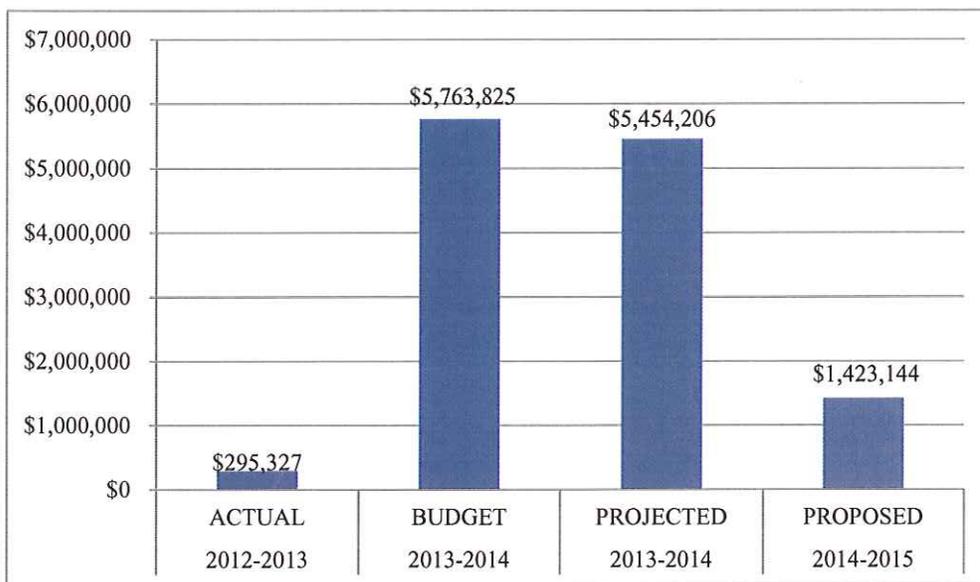
FUND
Street Improvement

FUNCTION
Public Works

ACCOUNT NO.
630-64

MISSION STATEMENT/DESCRIPTION: This fund is to account for Combination Tax and Revenue Certificates of Obligation, Series 2012 issued to fund street improvements.

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	34,241	4,263,825	4,160,646	0
Capital Outlay	261,086	1,500,000	1,293,560	1,423,144
Debt Service	0	0	0	0
TOTAL	\$295,327	\$5,763,825	\$5,454,206	\$1,423,144



EXPENDITURE DETAIL
Street Improvement #630-64

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	34,241	4,263,825	4,160,646	0
SUBTOTAL	34,241	4,263,825	4,160,646	0
CAPITAL OUTLAY				
616 Street Improvements	261,086	1,500,000	1,293,560	1,423,144
SUBTOTAL	261,086	1,500,000	1,293,560	1,423,144
TOTAL ALL OBJECT CODES	295,327	5,763,825	5,454,206	1,423,144

BUDGET HIGHLIGHTS:

616 NW12 Improvements

City of Mount Pleasant, Texas
AIRPORT HANGAR CONSTRUCTION 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>
BEGINNING BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
REVENUES			
Interfund Transfers	<u>\$7,998</u>	<u>\$154,006</u>	<u>\$0</u>
Total Current Revenues	<u>\$7,998</u>	<u>\$154,006</u>	<u>\$0</u>
Total Funds Available	<u>\$7,998</u>	<u>\$154,006</u>	<u>\$0</u>
EXPENDITURES			
650-66 Airport Hangar Construction	<u>\$7,998</u>	<u>\$154,006</u>	<u>\$0</u>
Total Expenditures	<u>\$7,998</u>	<u>\$154,006</u>	<u>\$0</u>
ENDING BALANCE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**AIRPORT HANGAR CONSTRUCTION
DEPARTMENT SUMMARY**

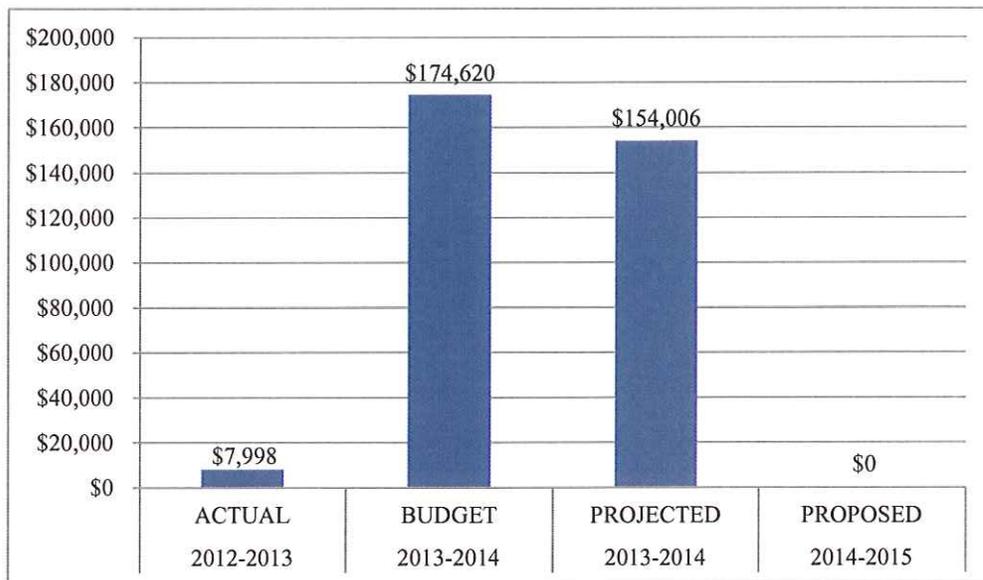
FUND
Airport Hangar Construction

FUNCTION
Public Service

ACCOUNT NO.
650-66

MISSION STATEMENT/DESCRIPTION: This fund is to account for money for the construction of the new airport hangars with 90% funded by the state and 10% by the city.

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	7,998	174,620	154,006	0
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
TOTAL	\$7,998	\$174,620	\$154,006	\$0



EXPENDITURE DETAIL
Airport Hangar Construction #650-66

OBJECT ACCOUNT	ACTUAL	BUDGET	PROJECTED	PROPOSED
CODE DESCRIPTION	2012-2013	2013-2014	2013-2014	2014-2015
CONTRACTUAL SERVICES				
511 Contractual and Fee Services	7,998	174,620	154,006	0
SUBTOTAL	7,998	174,620	154,006	0
TOTAL ALL OBJECT CODES	7,998	174,620	154,006	0

City of Mount Pleasant, Texas

LOOP PROJECT FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL	PROJECTED	PROPOSED
	2012-2013	2013-2014	2014-2015
BEGINNING BALANCE	(\$695,654)	(\$305,409)	\$0
REVENUES			
Interfund Transfers	\$68,774	\$423,279	\$0
Revenue From Other Resources	605,356	0	0
Total Current Revenues	\$674,130	\$423,279	\$0
Total Funds Available	(\$21,524)	\$117,870	\$0
EXPENDITURES			
670-01 Loop Project	\$283,885	\$117,870	\$0
Total Expenditures	\$283,885	\$117,870	\$0
ENDING BALANCE	(\$305,409)	\$0	\$0

**LOOP PROJECT
DEPARTMENT SUMMARY**

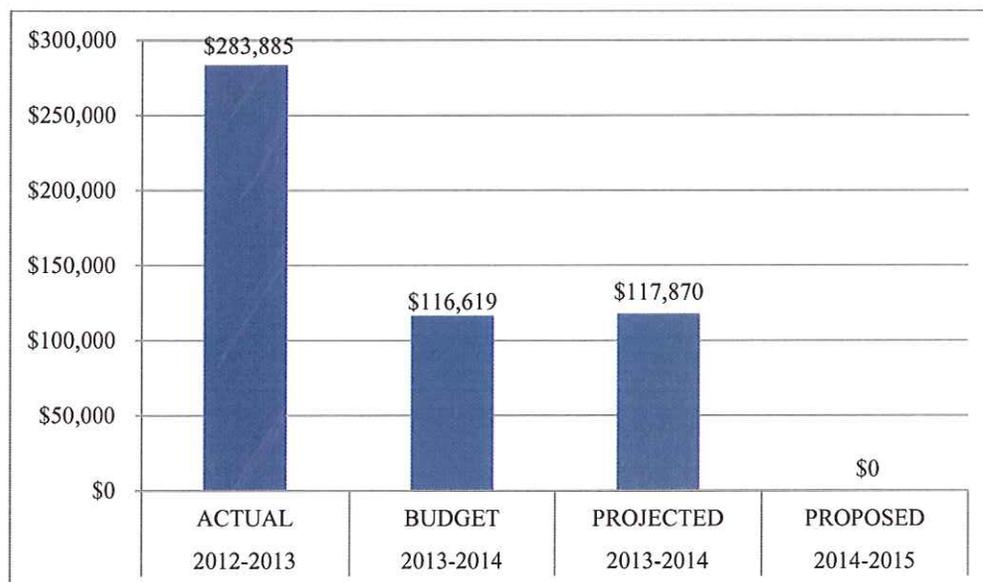
FUND
Loop Project

FUNCTION
Public Works

ACCOUNT NO.
670-01

MISSION STATEMENT/DESCRIPTION: This fund was set up for the cost associated with the utility line relocations for the New Loop around the city.

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	92,621	25,625	26,876	0
Capital Outlay	191,264	90,994	90,994	0
Debt Service	0	0	0	0
TOTAL	\$283,885	\$116,619	\$117,870	\$0



EXPENDITURE DETAIL

Loop Project #670-01

OBJECT ACCOUNT	ACTUAL	BUDGET	PROJECTED	PROPOSED
CODE DESCRIPTION	2012-2013	2013-2014	2013-2014	2014-2015
CONTRACTUAL SERVICES				
505 Advertising	82	0	0	0
511 Contractual and Fee Services	92,539	25,625	26,876	0
SUBTOTAL	92,621	25,625	26,876	0
CAPITAL OUTLAY				
617 Water Improvements	191,264	90,994	90,994	0
SUBTOTAL	191,264	90,994	90,994	0
TOTAL ALL OBJECT CODES	283,885	116,619	117,870	0

City of Mount Pleasant, Texas
PARK IMPROVEMENTS FUND

SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> 2012-2013	<u>PROJECTED</u> 2013-2014	<u>PROPOSED</u> 2014-2015
BEGINNING BALANCE	<u>\$235,886</u>	<u>\$235,886</u>	<u>\$0</u>
REVENUES			
Interfund Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Current Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Funds Available	<u>\$235,886</u>	<u>\$235,886</u>	<u>\$0</u>
EXPENDITURES			
680-69 Park Improvements	<u>\$0</u>	<u>\$235,886</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$235,886</u>	<u>\$0</u>
ENDING BALANCE	<u><u>\$235,886</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**PARK IMPROVEMENTS
DEPARTMENT SUMMARY**

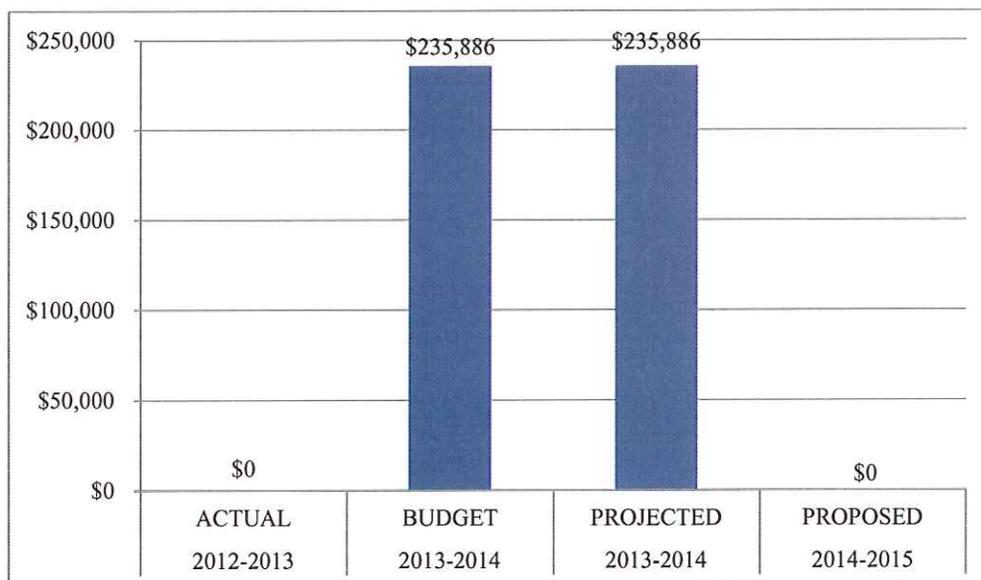
FUND
Park Improvements

FUNCTION
Public Service

ACCOUNT NO.
680-69

MISSION STATEMENT/DESCRIPTION: This fund was set up for the transfer of funds from the general fund park department to this capital fund for improvements to the city parks.

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	85,886	61,422	0
Capital Outlay	0	150,000	174,464	0
Debt Service	0	0	0	0
TOTAL	\$0	\$235,886	\$235,886	\$0



EXPENDITURE DETAIL
Park Improvements #680-69

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CONTRACTUAL SERVICES				
522 Interfund Transfer	0	85,886	61,422	0
SUBTOTAL	0	85,886	61,422	0
CAPITAL OUTLAY				
621 Other Improvements	0	150,000	174,464	0
SUBTOTAL	0	150,000	174,464	0
TOTAL ALL OBJECT CODES	0	235,886	235,886	0

City of Mount Pleasant, Texas
COMMUNITY IMPROVEMENT 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>
BEGINNING BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$143,851</u>
REVENUES			
Interfund Transfers	<u>\$0</u>	<u>\$200,000</u>	<u>\$200,000</u>
Total Current Revenues	<u>\$0</u>	<u>\$200,000</u>	<u>\$200,000</u>
Total Funds Available	<u>\$0</u>	<u>\$200,000</u>	<u>\$343,851</u>
EXPENDITURES			
690-70 Community Improvement	<u>\$0</u>	<u>\$56,149</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$56,149</u>	<u>\$0</u>
ENDING BALANCE	<u><u>\$0</u></u>	<u><u>\$143,851</u></u>	<u><u>\$343,851</u></u>

**COMMUNITY IMPROVEMENT
DEPARTMENT SUMMARY**

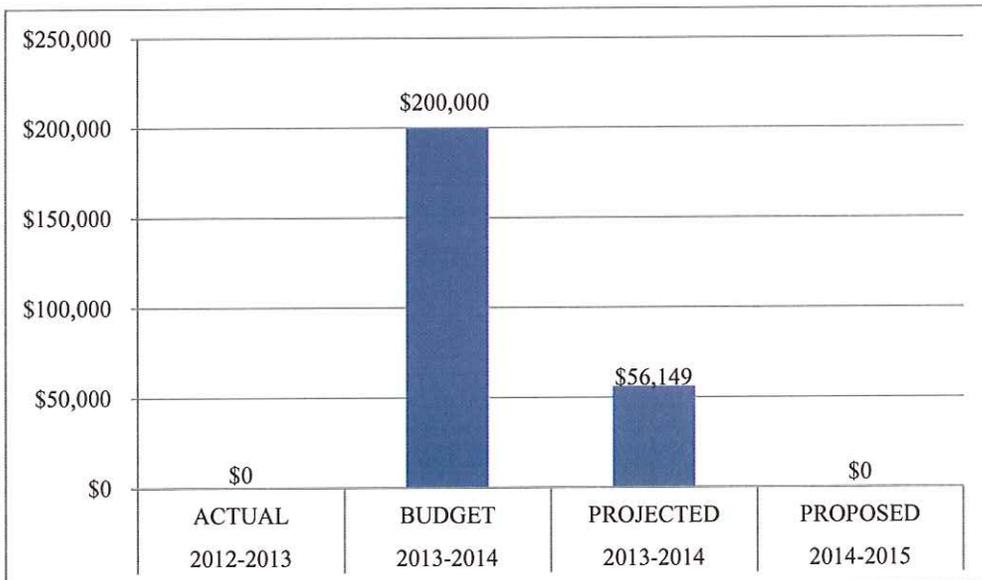
FUND
Community Improvement

FUNCTION
Public Service

ACCOUNT NO.
690-70

MISSION STATEMENT/DESCRIPTION: This fund was set up for the transfer of funds from the utility fund and the street fund to be used for improvements within the city.

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	200,000	56,149	0
Debt Service	0	0	0	0
TOTAL	\$0	\$200,000	\$56,149	\$0



EXPENDITURE DETAIL
Community Improvement #690-70

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
CAPITAL OUTLAY				
621 Other Improvements	0	200,000	56,149	0
SUBTOTAL	0	200,000	56,149	0
TOTAL ALL OBJECT CODES	0	200,000	56,149	0



DEBT SERVICE FUND

City of Mount Pleasant, Texas

DEBT SERVICE FUND

SUMMARY OF REVENUES AND EXPENDITURES

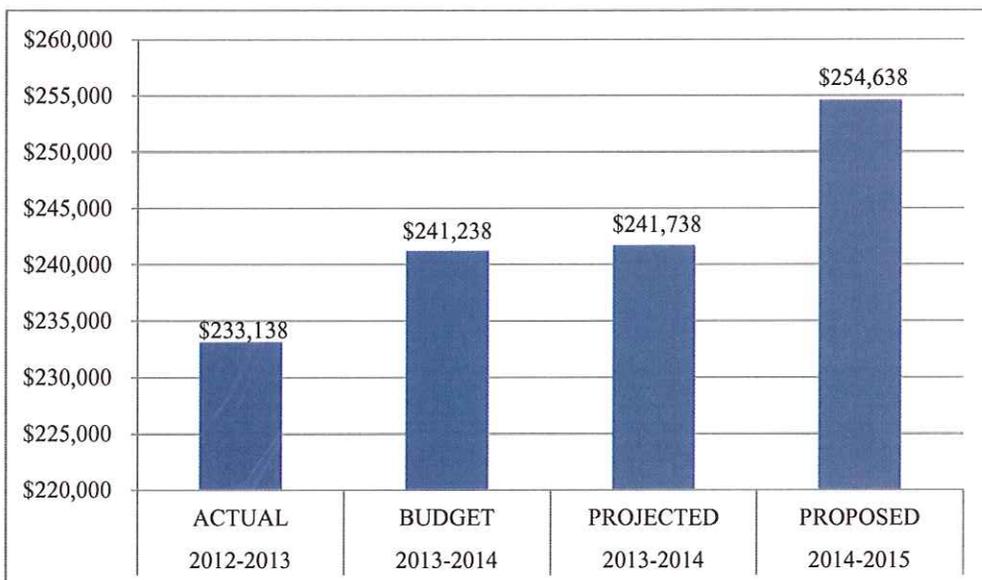
	ACTUAL 2012-2013	PROJECTED 2013-2014	PROPOSED 2014-2015
BEGINNING BALANCE	<u>\$375</u>	<u>\$1,272</u>	<u>\$398</u>
REVENUES			
Current Property Taxes	\$223,630	\$231,614	\$245,000
Delinquent Property Taxes	4,517	4,500	4,500
Penalties and Interest	3,784	3,200	3,200
Interest Income	38	50	40
Miscellaneous Revenue	2,066	1,500	1,500
Total Current Revenues	<u>\$234,035</u>	<u>\$240,864</u>	<u>\$254,240</u>
Total Funds Available	<u>\$234,410</u>	<u>\$242,136</u>	<u>\$254,638</u>
EXPENDITURES			
700-71 Debt Service	<u>\$233,138</u>	<u>\$241,738</u>	<u>\$254,638</u>
Total Expenditures	<u>\$233,138</u>	<u>\$241,738</u>	<u>\$254,638</u>
ENDING BALANCE	<u><u>\$1,272</u></u>	<u><u>\$398</u></u>	<u><u>\$0</u></u>

**DEBT SERVICE
DEPARTMENT SUMMARY**

FUND	FUNCTION	ACCOUNT NO.
Debt Service	Debt Service	700-71

MISSION STATEMENT/DESCRIPTION: Debt Service accounts for all funds required to finance the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise. The only debt which the city has as general obligation to be paid with property tax is Series 2010 which was issued to build the City's new Library and remodel the current Police Station.

OBJECT CODE CATEGORY	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 PROJECTED	2014-2015 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	233,138	241,238	241,738	254,638
TOTAL	\$233,138	\$241,238	\$241,738	\$254,638



EXPENDITURE DETAIL

Debt Service #700-71

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	PROJECTED 2013-2014	PROPOSED 2014-2015
DEBT SERVICE				
701 Principal-General Obligation Bonds	95,000	105,000	105,000	120,000
705 Agent and Administration Fees	250	250	750	750
711 Interest-General Obligation Bonds	137,888	135,988	135,988	133,888
SUBTOTAL	233,138	241,238	241,738	254,638
TOTAL ALL OBJECT CODES	233,138	241,238	241,738	254,638