

City of Mount Pleasant, Texas

UTILITY FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2013-2014	PROJECTED 2014-2015	PROPOSED 2015-2016
<b>BEGINNING BALANCE</b>	<b>\$5,444,389</b>	<b>\$4,611,778</b>	<b>\$2,202,316</b>
<b>REVENUES</b>			
Water Sales	\$5,674,470	\$5,750,000	\$6,200,000
Sewer Charges	1,372,517	1,400,000	1,400,000
Taps and Connect Fees	65,808	65,000	65,000
Solid Waste Collection	2,607,734	2,585,000	2,585,000
Penalties - Utility Billing	97,151	85,000	85,000
Interest Income	5,443	5,200	6,000
Sale of Equipment and Material	21,100	0	0
Interfund Transfer	50,006	0	0
Miscellaneous Revenue	52,315	142,000	200,000
Revenue from Other Resources	57,038	0	0
<b>Total Current Revenues</b>	<b>\$10,003,582</b>	<b>\$10,032,200</b>	<b>\$10,541,000</b>
<b>Total Funds Available</b>	<b>\$15,447,971</b>	<b>\$14,643,978</b>	<b>\$12,743,316</b>
<b>EXPENDITURES</b>			
300-30 Engineering	\$79,793	\$82,301	\$84,039
300-31 Utility Administration	551,292	548,004	552,654
300-32 Solid Waste Collection	2,607,734	2,585,000	2,585,000
300-33 Water Treatment	1,865,585	2,168,500	1,720,289
300-34 Fresh Water Supply	519,551	536,207	545,000
300-35 Wastewater Plants	806,776	1,248,634	484,286
300-36 Utility Department	1,591,091	2,574,998	1,898,620
300-37 Utility Department Vehicle Services	256,682	278,330	230,174
300-38 Utility Debt Service	1,586,114	1,591,688	1,597,128
300-39 Utility Non-Departmental	971,574	828,000	973,100
<b>Total Expenditures</b>	<b>\$10,836,193</b>	<b>\$12,441,662</b>	<b>\$10,670,290</b>
<b>ENDING BALANCE</b>	<b>\$4,611,778</b>	<b>\$2,202,316</b>	<b>\$2,073,026</b>

**ENGINEERING  
DEPARTMENT SUMMARY**

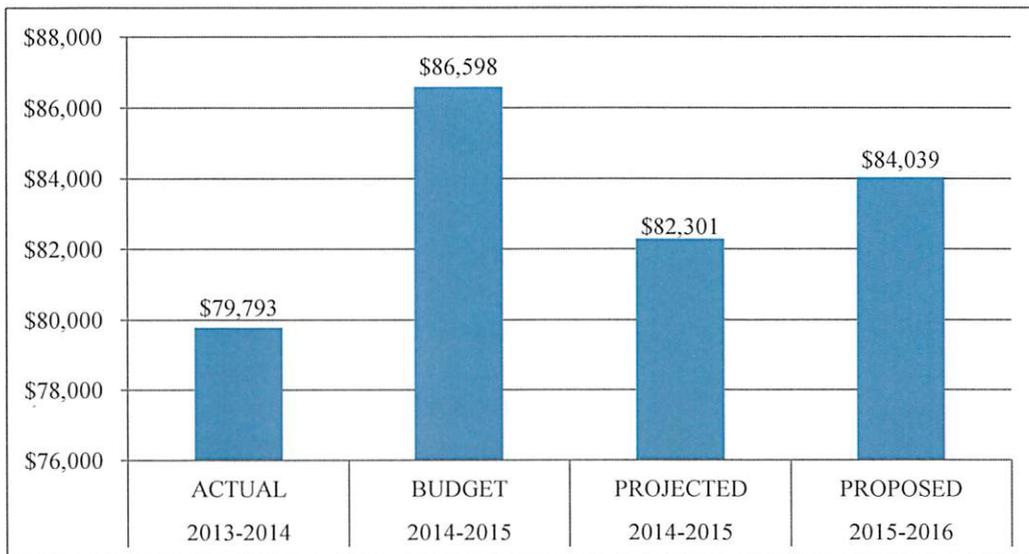
**FUND**  
Utility

**FUNCTION**  
Public Works

**ACCOUNT NO.**  
300-30

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$75,627	\$81,048	\$77,701	\$80,185
Supplies and Materials	2,457	3,700	2,750	2,400
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	20	200	200	200
Contractual Services	1,689	1,650	1,650	1,254
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$79,793</b>	<b>\$86,598</b>	<b>\$82,301</b>	<b>\$84,039</b>



**EXPENDITURE DETAIL**

**Engineering #300-30**

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2013-2014</b>	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2014-2015</b>	<b>PROPOSED 2015-2016</b>
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	50,445	52,515	51,898	52,783
104 Longevity	944	960	922	1,008
105 Overtime	924	2,500	1,500	1,500
109 Christmas Pay	108	108	108	108
122 Phone Allowance	480	480	480	480
131 Workers Compensation	1,412	1,464	1,398	1,446
132 Unemployment Compensation	207	260	9	260
133 Health Insurance	8,531	8,965	8,965	9,324
134 Dental Insurance	309	340	331	340
141 TMRS	8,855	9,129	8,768	8,661
142 Social Security	3,412	4,327	3,322	4,275
<b>SUBTOTAL</b>	<b>75,627</b>	<b>81,048</b>	<b>77,701</b>	<b>80,185</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	330	500	500	500
207 Tires and Tubes	0	200	550	200
208 Motor Vehicle Supplies	2,010	2,500	1,500	1,500
220 Other Supplies	118	500	200	200
<b>SUBTOTAL</b>	<b>2,457</b>	<b>3,700</b>	<b>2,750</b>	<b>2,400</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
404 Automotive Equipment	20	200	200	200
<b>SUBTOTAL</b>	<b>20</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	79	200	100	100
503 Liability Insurance	696	700	700	304
507 Uniforms and Clothing	139	300	300	300
513 Data Processing Maintenance	488	200	300	300
521 Memberships and Subscriptions	288	250	250	250
<b>SUBTOTAL</b>	<b>1,689</b>	<b>1,650</b>	<b>1,650</b>	<b>1,254</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>79,793</b>	<b>86,598</b>	<b>82,301</b>	<b>84,039</b>

**UTILITY ADMINISTRATION  
DEPARTMENT SUMMARY**

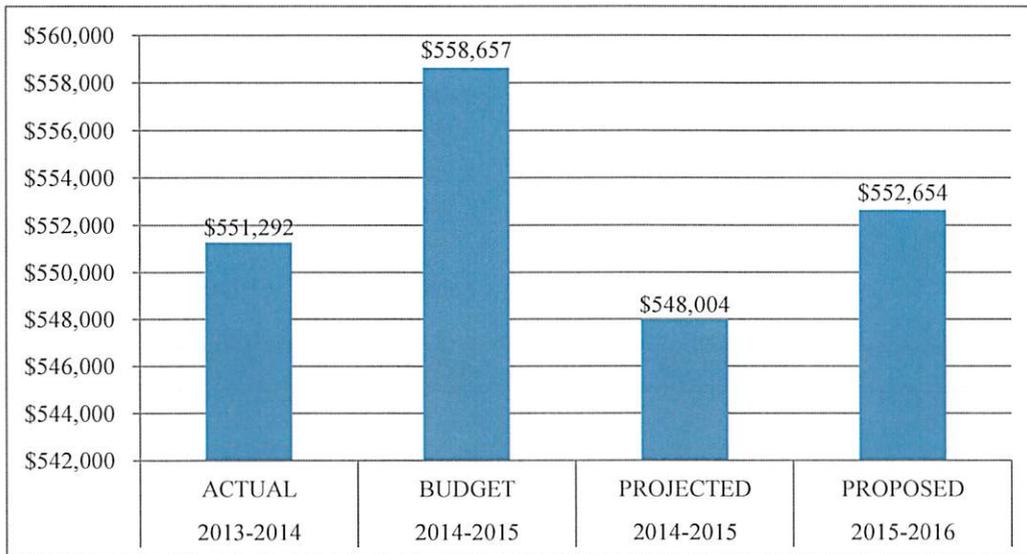
**FUND**  
Utility

**FUNCTION**  
Support Services

**ACCOUNT NO.**  
300-31

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$372,374	\$357,891	\$357,438	\$372,495
Supplies and Materials	70,353	71,100	73,500	69,700
Maintenance, Buildings and Structure	23,237	10,000	6,500	7,000
Maintenance, Equipment and Machinery	5,171	300	200	200
Contractual Services	80,158	91,366	90,366	103,259
Capital Outlay	0	28,000	20,000	0
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$551,292</b>	<b>\$558,657</b>	<b>\$548,004</b>	<b>\$552,654</b>



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

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	PROPOSED 2015-2016
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	258,962	247,216	247,221	259,003
104 Longevity	3,063	3,000	3,046	3,168
109 Christmas Pay	579	486	484	486
120 Car Allowance	3,600	3,600	3,600	3,600
122 Phone Allowance	420	420	420	420
131 Workers Compensation	645	596	597	624
132 Unemployment Compensation	938	1,170	45	1,170
133 Health Insurance	37,388	34,352	36,406	35,727
134 Dental Insurance	1,466	1,530	1,491	1,530
141 TMRS	46,960	46,035	46,542	46,366
142 Social Security	18,352	19,486	17,586	20,401
<b>SUBTOTAL</b>	<b>372,374</b>	<b>357,891</b>	<b>357,438</b>	<b>372,495</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	68,953	65,000	67,500	68,000
212 Janitorial Supplies	483	600	500	500
220 Other Supplies	917	5,500	5,500	1,200
<b>SUBTOTAL</b>	<b>70,353</b>	<b>71,100</b>	<b>73,500</b>	<b>69,700</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	23,237	10,000	6,500	7,000
<b>SUBTOTAL</b>	<b>23,237</b>	<b>10,000</b>	<b>6,500</b>	<b>7,000</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
401 Office Equipment	4,618	0	0	0
403 Heating & Cooling Equipment	553	300	200	200
<b>SUBTOTAL</b>	<b>5,171</b>	<b>300</b>	<b>200</b>	<b>200</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	14,367	15,000	16,000	16,000
502 Rental of Equipment	1,266	1,266	1,266	1,266
503 Liability Insurance	1,951	2,000	1,100	5,993
505 Advertising	0	100	0	0
506 Business and Travel	3,551	3,500	3,500	4,500
511 Contractual and Fee Services	17,779	18,000	18,000	18,000
512 Utility Services	9,147	8,500	8,500	8,500
513 Data Processing Maintenance	27,086	35,000	34,000	41,000
514 Employee Recognition	5,011	8,000	8,000	8,000
<b>SUBTOTAL</b>	<b>80,158</b>	<b>91,366</b>	<b>90,366</b>	<b>103,259</b>

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

OBJECT ACCOUNT	ACTUAL	BUDGET	PROJECTED	PROPOSED
CODE DESCRIPTION	2013-2014	2014-2015	2014-2015	2015-2016
<b>CAPITAL OUTLAY</b>				
612 Other Equipment	0	28,000	20,000	0
<b>SUBTOTAL</b>	<b>0</b>	<b>28,000</b>	<b>20,000</b>	<b>0</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>551,292</b>	<b>558,657</b>	<b>548,004</b>	<b>552,654</b>

**BUDGET HIGHLIGHTS:**

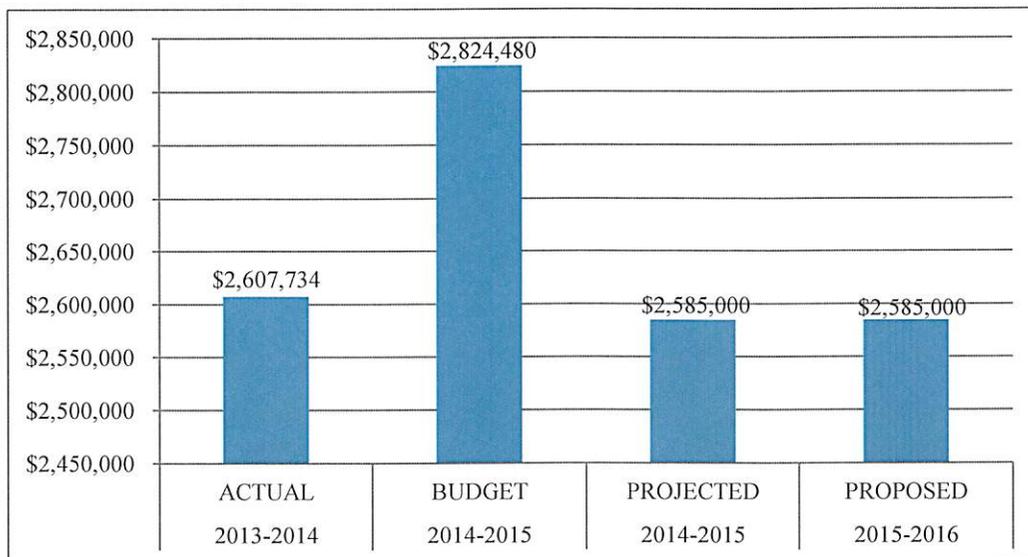
513 \$6,000 for Office 365 Online

**SOLID WASTE COLLECTION  
DEPARTMENT SUMMARY**

<b>FUND</b>	<b>FUNCTION</b>	<b>ACCOUNT NO.</b>
Utility	Public Works	300-32

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	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	2,607,734	2,824,480	2,585,000	2,585,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$2,607,734</b>	<b>\$2,824,480</b>	<b>\$2,585,000</b>	<b>\$2,585,000</b>



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

OBJECT ACCOUNT	ACTUAL	BUDGET	PROJECTED	PROPOSED
CODE DESCRIPTION	2013-2014	2014-2015	2014-2015	2015-2016
<b>CONTRACTUAL SERVICES</b>				
511 Contractual and Fee Services	2,237,467	2,306,320	2,230,000	2,230,000
522 Interfund Transfers	370,267	518,160	355,000	355,000
<b>SUBTOTAL</b>	<b>2,607,734</b>	<b>2,824,480</b>	<b>2,585,000</b>	<b>2,585,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>2,607,734</b>	<b>2,824,480</b>	<b>2,585,000</b>	<b>2,585,000</b>

**BUDGET HIGHLIGHTS:**

522 Transfer to general fund

**WATER TREATMENT  
DEPARTMENT SUMMARY**

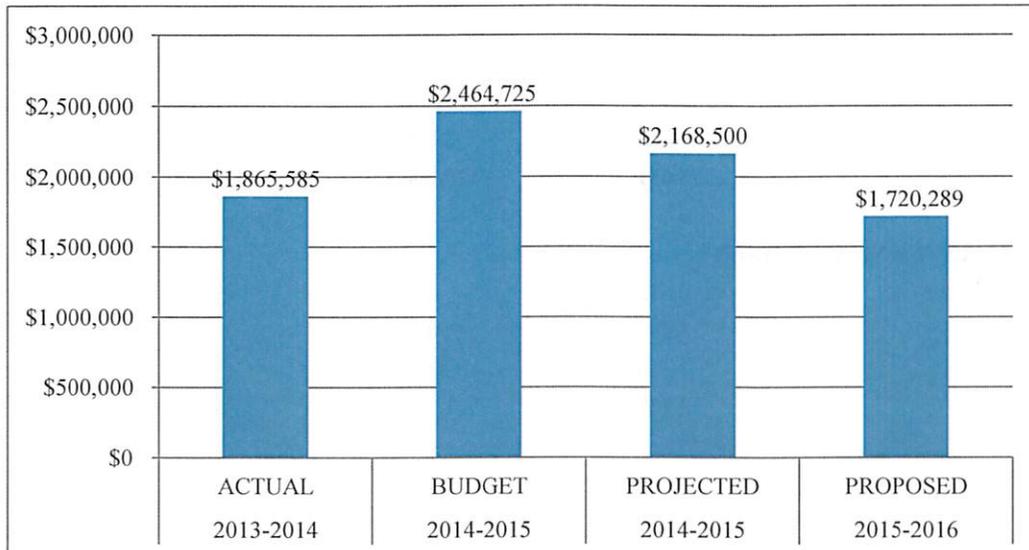
**FUND**  
Utility

**FUNCTION**  
Public Works

**ACCOUNT NO.**  
300-33

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$507,997	\$520,675	\$501,950	\$521,446
Supplies and Materials	304,977	321,200	293,350	342,550
Maintenance, Buildings and Structure	85,051	129,000	114,600	120,500
Maintenance, Equipment and Machinery	3,129	1,200	1,100	1,200
Contractual Services	657,274	639,900	690,000	609,593
Capital Outlay	307,155	852,750	567,500	125,000
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$1,865,585</b>	<b>\$2,464,725</b>	<b>\$2,168,500</b>	<b>\$1,720,289</b>



**EXPENDITURE DETAIL**

**Water Treatment #300-33**

<b>OBJECT ACCOUNT</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>CODE DESCRIPTION</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2014-2015</b>	<b>2015-2016</b>
101 Full-time Salaries	328,394	341,751	337,921	345,726
104 Longevity	1,952	2,160	1,802	2,016
105 Overtime	20,965	14,000	14,000	14,000
109 Christmas Pay	758	783	758	756
122 Phone Allowance	840	960	880	960
131 Workers Compensation	9,285	9,363	8,960	9,463
132 Unemployment Compensation	1,994	2,340	400	2,340
133 Health Insurance	56,574	60,715	50,174	58,992
134 Dental Insurance	2,702	3,060	2,568	3,060
141 TMRS	59,066	58,029	58,433	56,328
142 Social Security	25,468	27,514	26,054	27,805
<b>SUBTOTAL</b>	<b>507,997</b>	<b>520,675</b>	<b>501,950</b>	<b>521,446</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	849	700	1,000	1,000
204 Laboratory Supplies	7,630	7,000	6,000	7,000
207 Tires & Tubes	592	1,000	1,000	1,000
208 Motor Vehicle Supplies	9,990	10,000	8,000	8,000
211 Minor Tools & Apparatus	986	750	800	23,800
212 Janitorial Supplies	627	750	750	750
214 Chemical & Mechanical Supplies	283,471	300,000	275,000	300,000
220 Other Supplies	831	1,000	800	1,000
<b>SUBTOTAL</b>	<b>304,977</b>	<b>321,200</b>	<b>293,350</b>	<b>342,550</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	37,614	42,000	35,000	40,000
309 Chlorination Facilities	1,337	3,500	4,600	3,500
311 Water System	40,336	75,000	70,000	70,000
312 Water Towers & Tanks	5,764	8,500	5,000	7,000
<b>SUBTOTAL</b>	<b>85,051</b>	<b>129,000</b>	<b>114,600</b>	<b>120,500</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
403 Heating & Cooling Equipment	32	300	0	300
404 Automotive Equipment	3,097	800	1,100	800
410 Radio Maintenance	0	100	0	100
<b>SUBTOTAL</b>	<b>3,129</b>	<b>1,200</b>	<b>1,100</b>	<b>1,200</b>

**EXPENDITURE DETAIL**

**Water Treatment #300-33**

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2013-2014</b>	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2014-2015</b>	<b>PROPOSED 2015-2016</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	7,025	8,000	7,000	7,500
502 Rental of Equipment	0	200	150	200
503 Liability Insurance	23,620	25,000	23,000	33,193
505 Advertising	709	350	600	350
506 Business & Travel	4,716	3,500	3,500	3,500
507 Uniforms & Clothing	2,320	1,750	1,650	1,750
511 Contractual and Fee Services	94,866	117,500	117,500	59,500
512 Utility Services	518,020	480,000	530,000	500,000
513 Data Processing Maintenance	5,758	3,000	6,000	3,000
521 Memberships and Subscriptions	240	600	600	600
<b>SUBTOTAL</b>	<b>657,274</b>	<b>639,900</b>	<b>690,000</b>	<b>609,593</b>
<b>CAPITAL OUTLAY</b>				
613 Motor Vehicles	0	19,000	24,500	0
617 Water System Improvements	307,155	833,750	543,000	125,000
<b>SUBTOTAL</b>	<b>307,155</b>	<b>852,750</b>	<b>567,500</b>	<b>125,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>1,865,585</b>	<b>2,464,725</b>	<b>2,168,500</b>	<b>1,720,289</b>

**BUDGET HIGHLIGHTS:**

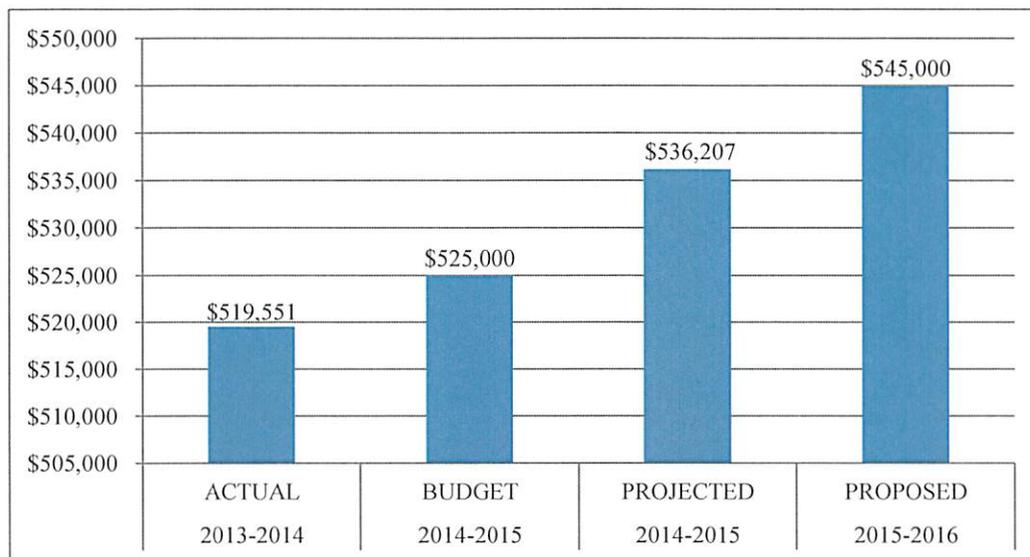
- 211 \$450 for Pocket Colorimeter II to check for chloramines and ammonia in the field
- \$1,600 for Bench top meter and probes to record ph levels
- \$8,700 to replace (9) sensors for ph online monitoring for the I-30 water plant
- \$2,700 to replace (3) sensors for online monitoring at the Lake Bob Sandlin water plant
- \$6,000 to replace flash mix gear box and motor
- \$3,600 to replace both sc 100 with the updated sc 200
- 617 \$125,000 for stand pipe at Edwards water tower

**FRESH WATER SUPPLY  
DEPARTMENT SUMMARY**

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

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	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	519,551	525,000	536,207	545,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$519,551</b>	<b>\$525,000</b>	<b>\$536,207</b>	<b>\$545,000</b>



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

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	PROPOSED 2015-2016
<b>CONTRACTUAL SERVICES</b>				
511 Contractual and Fee Services	519,551	525,000	536,207	545,000
<b>SUBTOTAL</b>	<b>519,551</b>	<b>525,000</b>	<b>536,207</b>	<b>545,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>519,551</b>	<b>525,000</b>	<b>536,207</b>	<b>545,000</b>

**BUDGET HIGHLIGHTS:**

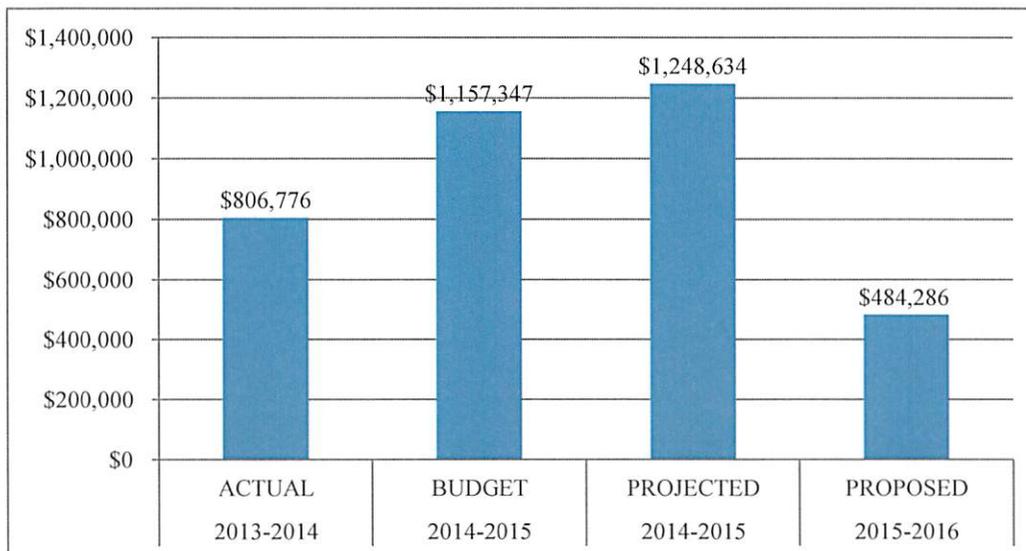
511 City's share of Titus County Fresh Water Supply District  
 Monthly maintenance fee to TCFWSD and Franklin County

**WASTEWATER PLANTS  
DEPARTMENT SUMMARY**

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

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$182,421	\$186,317	\$194,014	\$174,439
Supplies and Materials	75,803	78,500	75,450	73,550
Maintenance, Buildings and Structure	58,721	53,500	57,300	63,000
Maintenance, Equipment and Machinery	1,932	3,500	4,300	3,500
Contractual Services	247,322	182,830	192,070	169,797
Capital Outlay	240,577	652,700	725,500	0
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$806,776</b>	<b>\$1,157,347</b>	<b>\$1,248,634</b>	<b>\$484,286</b>



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

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	PROPOSED 2015-2016
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	114,899	117,783	121,739	111,415
104 Longevity	1,984	2,064	1,906	1,248
105 Overtime	8,935	8,000	11,393	9,000
109 Christmas Pay	298	324	325	243
122 Phone Allowance	480	480	480	480
131 Workers Compensation	2,367	2,373	2,457	2,257
132 Unemployment Compensation	621	780	27	780
133 Health Insurance	21,792	22,901	22,901	19,664
134 Dental Insurance	926	1,020	994	1,020
141 TMRS	21,184	20,750	22,200	18,969
142 Social Security	8,935	9,842	9,592	9,363
<b>SUBTOTAL</b>	<b>182,421</b>	<b>186,317</b>	<b>194,014</b>	<b>174,439</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	208	200	150	200
204 Laboratory Supplies	3,776	4,000	4,000	4,000
207 Tires and Tubes	1,879	2,000	4,000	2,000
208 Motor Vehicle Supplies	9,262	6,500	6,500	6,500
211 Minor Tools & Apparatus	110	150	100	150
212 Janitorial Supplies	192	300	300	300
214 Chemical & Mechanical Supplies	60,006	65,000	60,000	60,000
220 Other Supplies	371	350	400	400
<b>SUBTOTAL</b>	<b>75,803</b>	<b>78,500</b>	<b>75,450</b>	<b>73,550</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	13,137	15,500	10,000	11,500
308 Wastewater Treatment Plant	45,584	35,000	45,000	48,000
309 Chlorination Facilities	0	3,000	2,300	3,500
<b>SUBTOTAL</b>	<b>58,721</b>	<b>53,500</b>	<b>57,300</b>	<b>63,000</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
402 Machinery and Heavy Equipment	1,285	3,000	4,000	3,000
403 Heating and Cooling Equipment	128	200	100	200
404 Automotive Equipment	519	200	200	200
410 Radio Maintenance	0	100	0	100
<b>SUBTOTAL</b>	<b>1,932</b>	<b>3,500</b>	<b>4,300</b>	<b>3,500</b>

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

<b>OBJECT ACCOUNT</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>CODE DESCRIPTION</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2014-2015</b>	<b>2015-2016</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	1,288	1,500	1,300	1,300
502 Rental of Equipment	164	100	0	100
503 Liability Insurance	6,547	7,000	6,500	4,167
505 Advertising	0	250	90	250
506 Business and Travel	1,779	1,500	1,000	1,500
507 Uniforms and Clothing	488	650	800	650
511 Contractual and Fee Services	90,966	41,400	60,200	41,400
512 Utility Services	145,454	130,000	120,000	120,000
513 Data Processing Maintenance	455	250	2,000	250
521 Memberships and Subscriptions	180	180	180	180
<b>SUBTOTAL</b>	<b>247,322</b>	<b>182,830</b>	<b>192,070</b>	<b>169,797</b>
<b>CAPITAL OUTLAY</b>				
613 Motor Vehicles	0	57,500	60,500	0
618 Wastewater System Improvements	240,577	595,200	665,000	0
<b>SUBTOTAL</b>	<b>240,577</b>	<b>652,700</b>	<b>725,500</b>	<b>0</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>806,776</b>	<b>1,157,347</b>	<b>1,248,634</b>	<b>484,286</b>

**BUDGET HIGHLIGHTS:**

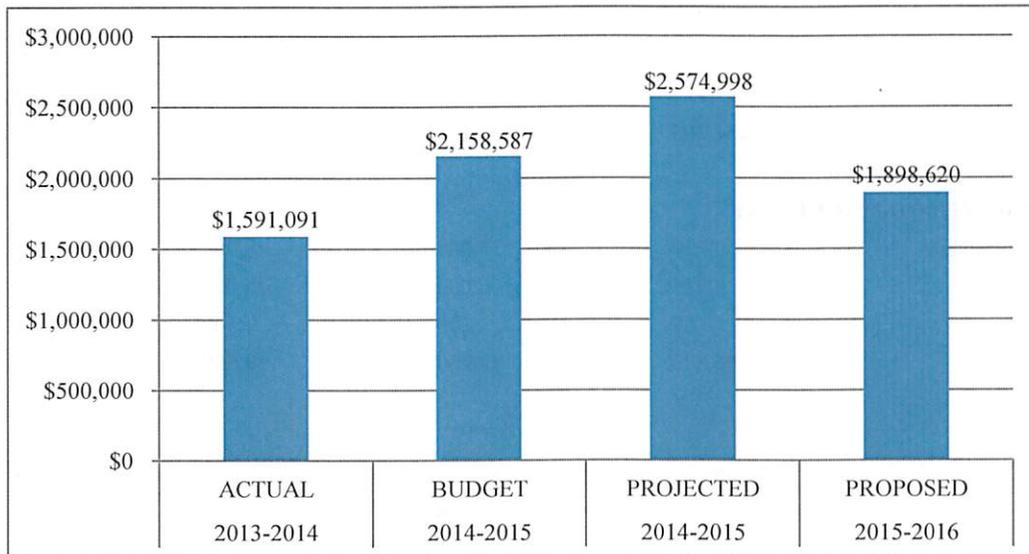
- 211 \$4,100 to replace 15 year old Spectrophotometer
- \$3,400 for CL 17 Total Chlorine Analyzer
- \$2,900 for Hydro Series 300 System 0-5-- ppd
- \$3,200 for Seepex pump replacement

**UTILITY DEPARTMENT  
DEPARTMENT SUMMARY**

<b>FUND</b>	<b>FUNCTION</b>	<b>ACCOUNT NO.</b>
Utility	Public Works	300-36

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$653,597	\$746,137	\$669,758	\$725,520
Supplies and Materials	70,669	69,600	57,100	65,800
Maintenance, Buildings and Structure	234,205	281,100	253,000	290,000
Maintenance, Equipment and Machinery	56,833	41,250	54,500	43,250
Contractual Services	53,372	62,500	64,825	89,050
Capital Outlay	522,415	958,000	1,475,815	685,000
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$1,591,091</b>	<b>\$2,158,587</b>	<b>\$2,574,998</b>	<b>\$1,898,620</b>



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

<b>OBJECT ACCOUNT</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>CODE DESCRIPTION</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2014-2015</b>	<b>2015-2016</b>
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	425,698	487,536	443,416	467,553
104 Longevity	3,318	3,336	3,522	3,936
105 Overtime	24,270	20,000	23,126	24,000
109 Christmas Pay	1,056	1,175	988	1,175
122 Phone Allowance	1,440	1,200	1,320	1,200
131 Workers Compensation	11,952	13,281	11,637	12,960
132 Unemployment Compensation	3,327	3,900	600	3,640
133 Health Insurance	68,715	88,544	70,878	91,073
134 Dental Insurance	3,782	5,100	4,059	4,760
141 TMRS	76,241	82,802	75,849	77,136
142 Social Security	33,798	39,263	34,363	38,087
<b>SUBTOTAL</b>	<b>653,597</b>	<b>746,137</b>	<b>669,758</b>	<b>725,520</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	318	200	1,700	400
207 Tires and Tubes	5,692	5,000	5,000	5,000
208 Motor Vehicle Supplies	50,406	50,000	36,000	40,000
211 Minor Tools & Apparatus	13,874	14,000	14,000	20,000
220 Other Supplies	379	400	400	400
<b>SUBTOTAL</b>	<b>70,669</b>	<b>69,600</b>	<b>57,100</b>	<b>65,800</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Building & Grounds	7,051	6,100	5,000	5,000
307 Sanitary Sewers	81,424	75,000	75,000	125,000
311 Water System	113,603	170,000	138,000	130,000
314 Meters and Settings	32,127	30,000	35,000	30,000
<b>SUBTOTAL</b>	<b>234,205</b>	<b>281,100</b>	<b>253,000</b>	<b>290,000</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
402 Machinery and Heavy Equipment	50,739	35,000	40,000	35,000
404 Automotive Equipment	6,025	6,000	14,000	8,000
410 Radio Maintenance	69	250	500	250
<b>SUBTOTAL</b>	<b>56,833</b>	<b>41,250</b>	<b>54,500</b>	<b>43,250</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	8,673	13,400	13,000	9,300
502 Rental of Equipment	119	500	0	500
503 Liability Insurance	9,919	11,000	9,625	10,650
505 Advertising	35	500	300	500

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

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	PROPOSED 2015-2016
506 Business and Travel	6,703	4,000	4,000	4,000
507 Uniforms and Clothing	4,009	3,500	3,000	3,500
511 Contractual and Fee Services	11,557	20,000	24,000	50,000
512 Utility Services	6,505	6,000	7,000	7,000
513 Data Processing Maintenance	5,852	3,000	3,300	3,000
521 Memberships and Subscriptions	0	600	600	600
<b>SUBTOTAL</b>	<b>53,372</b>	<b>62,500</b>	<b>64,825</b>	<b>89,050</b>
 <b>CAPITAL OUTLAY</b>				
610 Office Equipment	0	0	1,735	0
611 Machinery and Equipment	170,211	0	0	0
612 Other Equipment	0	0	9,600	7,500
613 Motor Vehicles	40,984	67,000	64,280	27,500
617 Water System Improvements	28,796	760,000	903,700	0
618 Wastewater System Improvements	282,424	131,000	496,500	650,000
<b>SUBTOTAL</b>	<b>522,415</b>	<b>958,000</b>	<b>1,475,815</b>	<b>685,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>1,591,091</b>	<b>2,158,587</b>	<b>2,574,998</b>	<b>1,898,620</b>

**BUDGET HIGHLIGHTS:**

- 211 \$2,500 to replace old hydraulic trash pump with a Stanley hydraulic 3 inch, 450 GPM trash pump  
 \$3,500 to replace old chop saw with a new hydraulic chain saw
- 511 \$30,000 for GIS System
- 612 \$15,300 for JetScan HD video camera which will attach to either of the jet trucks to allow crew to video as they clean or  
 unstop sewer mains and makr problems as they occur  
 \$7,500 to replace worn out power pack with a Stanley Power Pack unit 27 hp Dual tool circuit
- 613 F-150 half ton tuck to replace Unit 217
- 618 \$650,000 for FM 4000 sewer line

**UTILITY DEPARTMENT VEHICLE SERVICES  
DEPARTMENT SUMMARY**

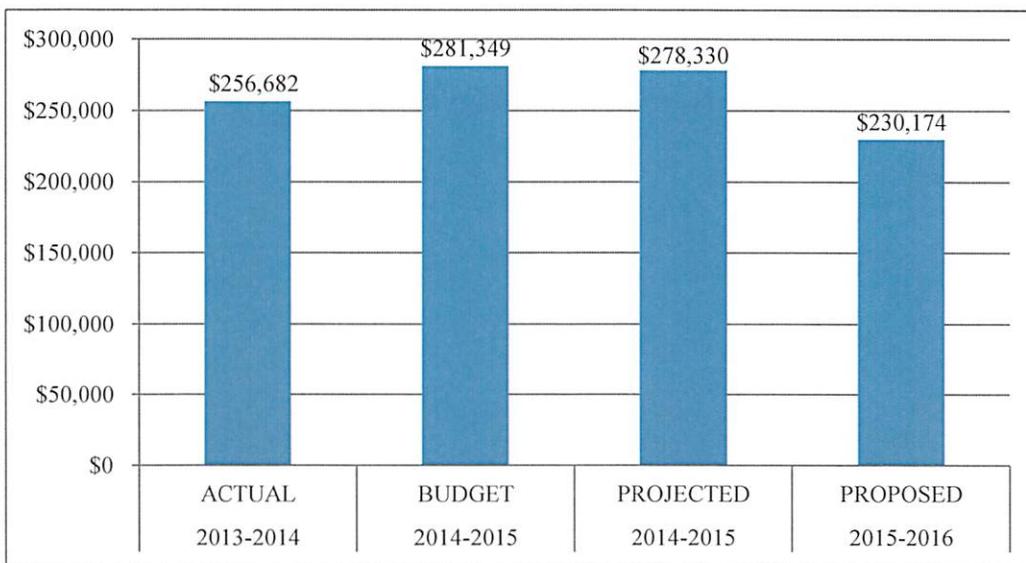
**FUND**  
Utility

**FUNCTION**  
Support Services

**ACCOUNT NO.**  
300-37

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$167,410	\$191,499	\$189,617	\$180,902
Supplies and Materials	10,459	10,350	9,850	9,900
Maintenance, Buildings and Structure	4,795	4,500	4,500	12,200
Maintenance, Equipment and Machinery	2,488	1,300	1,400	1,300
Contractual Services	20,992	24,300	23,185	22,372
Capital Outlay	50,538	49,400	49,778	3,500
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$256,682</b>	<b>\$281,349</b>	<b>\$278,330</b>	<b>\$230,174</b>



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

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	PROPOSED 2015-2016
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	113,423	129,500	129,238	122,873
104 Longevity	924	1,032	1,056	912
105 Overtime	2,192	500	500	750
109 Christmas Pay	298	324	325	311
122 Phone Allowance	240	240	240	240
131 Workers Compensation	2,701	3,120	3,108	2,521
132 Unemployment Compensation	770	910	100	910
133 Health Insurance	17,992	23,390	23,389	22,249
134 Dental Insurance	926	1,190	1,160	1,190
141 TMRS	19,590	21,226	21,358	19,377
142 Social Security	8,354	10,067	9,143	9,569
<b>SUBTOTAL</b>	<b>167,410</b>	<b>191,499</b>	<b>189,617</b>	<b>180,902</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	669	450	650	500
207 Tires and Tubes	434	400	400	400
208 Motor Vehicle Supplies	1,709	1,500	1,000	1,200
211 Minor Tools and Apparatus	4,423	4,500	4,500	4,500
212 Janitorial Supplies	2,343	2,600	2,400	2,400
214 Chemical & Mechanical Supplies	423	500	500	500
220 Other Supplies	458	400	400	400
<b>SUBTOTAL</b>	<b>10,459</b>	<b>10,350</b>	<b>9,850</b>	<b>9,900</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	4,795	4,500	4,500	12,200
<b>SUBTOTAL</b>	<b>4,795</b>	<b>4,500</b>	<b>4,500</b>	<b>12,200</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
402 Machinery and Heavy Equipment	293	500	500	500
403 Heating and Cooling Equipment	1,618	400	400	400
404 Automotive Equipment	577	300	400	300
410 Radio Maintenance	0	100	100	100
<b>SUBTOTAL</b>	<b>2,488</b>	<b>1,300</b>	<b>1,400</b>	<b>1,300</b>

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

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	PROPOSED 2015-2016
<b>CONTRACTUAL SERVICES</b>				
501 Communication	3,613	3,300	3,350	3,350
502 Rental of Equipment	0	100	100	100
503 Liability Insurance	1,290	1,300	1,250	1,372
505 Advertising	101	100	35	100
506 Business and Travel	558	2,200	2,200	1,200
507 Uniforms and Clothing	986	1,300	1,300	1,300
511 Contractual and Fee Services	360	600	750	750
512 Utility Services	10,138	11,000	11,000	11,000
513 Data Processing Maintenance	3,868	4,200	3,000	3,000
521 Memberships and Subscriptions	78	200	200	200
<b>SUBTOTAL</b>	<b>20,992</b>	<b>24,300</b>	<b>23,185</b>	<b>22,372</b>
<b>CAPITAL OUTLAY</b>				
611 Machinery & Equipment	46,738	24,000	23,678	3,500
612 Other Equipment	3,800	0	0	0
613 Motor Vehicles	0	25,400	26,100	0
<b>SUBTOTAL</b>	<b>50,538</b>	<b>49,400</b>	<b>49,778</b>	<b>3,500</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>256,682</b>	<b>281,349</b>	<b>278,330</b>	<b>230,174</b>

**BUDGET HIGHLIGHTS:**

- 301 includes \$2,000 for 1/2 the cost of a 12' x 26' metal parts room shop addition, \$1,200 for 1/2 cost of patch truck covered parking addition and \$4,500 for 1/2 cost of upgrade exterior of service center. (the other half of these expenses will be paid from utility fund vehicle services)
- 611 \$3,500 for wheel balancer (other half in general)

**UTILITY DEBT SERVICE  
DEPARTMENT SUMMARY**

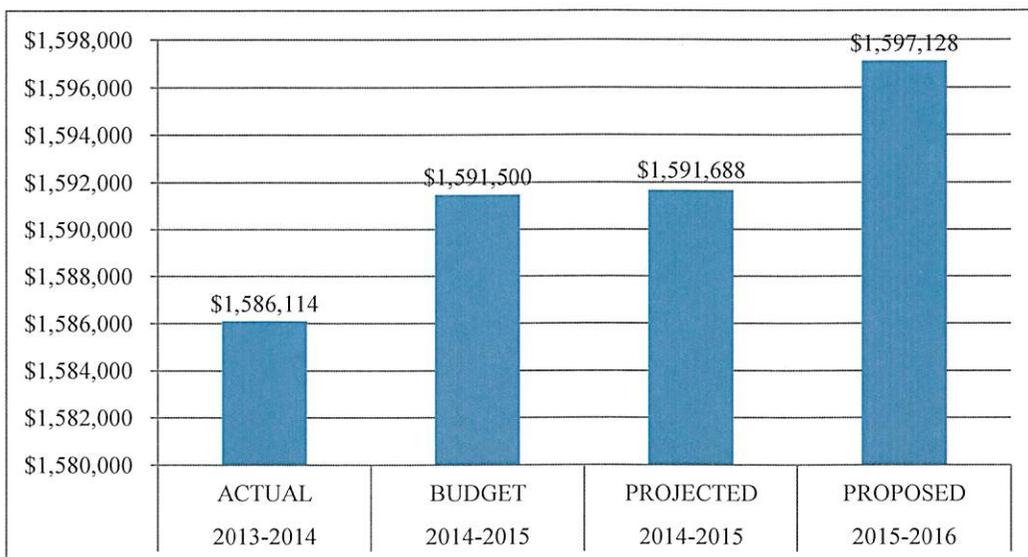
**FUND**  
Utility

**FUNCTION**  
Debt Service

**ACCOUNT NO.**  
300-38

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0
Supplies and Materials	0	0	0	0
Maintenance, Buildings and Structure	0	0	0	0
Maintenance, Equipment and Machinery	0	0	0	0
Contractual Services	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service	1,586,114	1,591,500	1,591,688	1,597,128
<b>TOTAL</b>	<b>\$1,586,114</b>	<b>\$1,591,500</b>	<b>\$1,591,688</b>	<b>\$1,597,128</b>



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

OBJECT ACCOUNT	ACTUAL	BUDGET	PROJECTED	PROPOSED
CODE DESCRIPTION	2013-2014	2014-2015	2014-2015	2015-2016
<b>DEBT SERVICE</b>				
702 Principal-Revenue Bonds	1,185,000	1,205,000	1,205,000	1,235,000
705 Agent and Administration Fee	1,387	1,500	1,688	1,700
712 Interest-Revenue Bonds	399,727	385,000	385,000	360,428
<b>SUBTOTAL</b>	<b>1,586,114</b>	<b>1,591,500</b>	<b>1,591,688</b>	<b>1,597,128</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>1,586,114</b>	<b>1,591,500</b>	<b>1,591,688</b>	<b>1,597,128</b>

**UTILITY NON-DEPARTMENTAL  
DEPARTMENT SUMMARY**

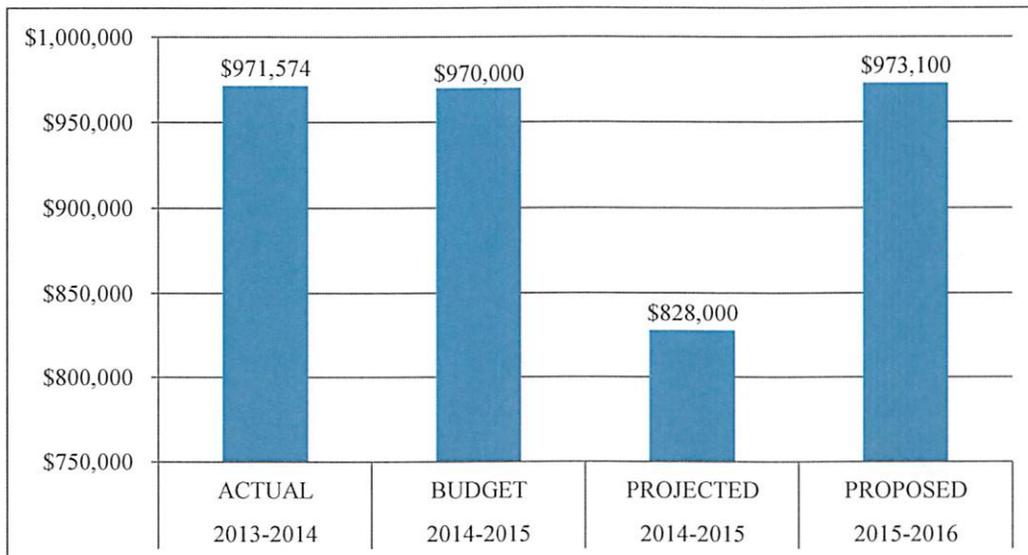
**FUND**  
Utility Fund

**FUNCTION**  
Contingency

**ACCOUNT NO.**  
300-39

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	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	971,574	870,000	828,000	873,100
Capital Outlay	0	100,000	0	100,000
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$971,574</b>	<b>\$970,000</b>	<b>\$828,000</b>	<b>\$973,100</b>



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

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	PROPOSED 2015-2016
<b>CONTRACTUAL SERVICES</b>				
511 Contractual and Fee Services	10,000	10,000	10,000	10,000
513 Data Processing Maintenance	2,869	0	3,000	3,100
522 Interfund Transfer	958,705	860,000	815,000	860,000
<b>SUBTOTAL</b>	<b>971,574</b>	<b>870,000</b>	<b>828,000</b>	<b>873,100</b>
<b>CAPITAL OUTLAY</b>				
622 Contingency	0	100,000	0	100,000
<b>SUBTOTAL</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>971,574</b>	<b>970,000</b>	<b>828,000</b>	<b>973,100</b>

**BUDGET HIGHLIGHTS:**

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

City of Mount Pleasant, Texas  
CIVIC CENTER FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2013-2014	PROJECTED 2014-2015	PROPOSED 2015-2016
<b>BEGINNING BALANCE</b>	<b>\$350,442</b>	<b>\$298,483</b>	<b>\$171,006</b>
<b>REVENUES</b>			
Interest Income	\$263	\$210	\$250
Leases and Rentals	102,400	85,000	95,000
Interfund Transfers	322,628	315,000	341,552
Miscellaneous Revenue	4,455	2,000	2,000
Total Revenues	<b>\$429,746</b>	<b>\$402,210</b>	<b>\$438,802</b>
Total Funds Available	<b>\$780,188</b>	<b>\$700,693</b>	<b>\$609,808</b>
<b>EXPENDITURES</b>			
400-41 Civic Center	<b>\$481,705</b>	<b>\$529,687</b>	<b>\$474,286</b>
Total Expenditures	<b>\$481,705</b>	<b>\$529,687</b>	<b>\$474,286</b>
<b>ENDING BALANCE</b>	<b>\$298,483</b>	<b>\$171,006</b>	<b>\$135,522</b>

**CIVIC CENTER  
DEPARTMENT SUMMARY**

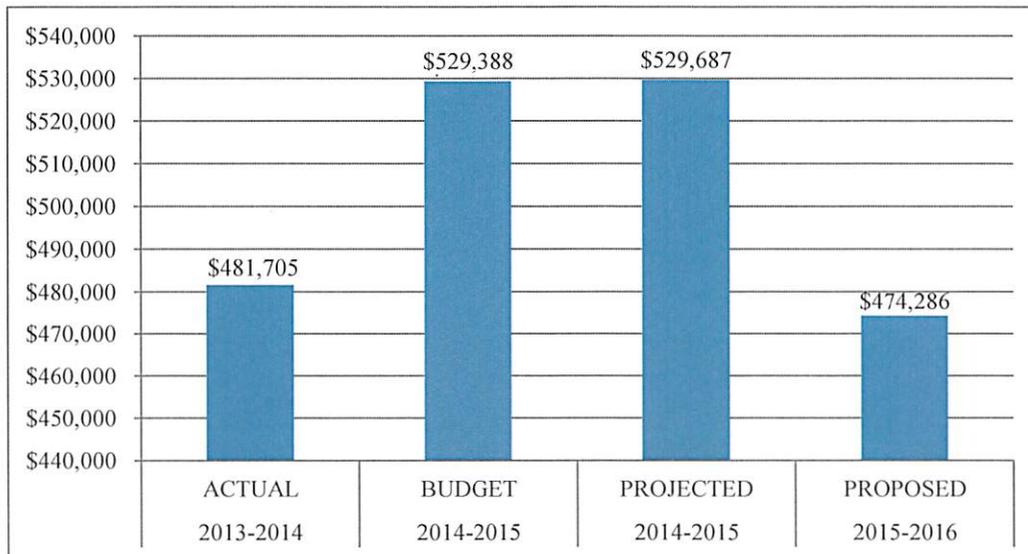
**FUND**  
Civic Center

**FUNCTION**  
Public Service

**ACCOUNT NO.**  
400-41

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$246,517	\$344,733	\$330,527	\$343,753
Supplies and Materials	55,089	50,615	52,620	61,725
Maintenance, Buildings and Structure	11,778	20,000	30,000	11,000
Maintenance, Equipment and Machinery	916	1,100	1,640	1,200
Contractual Services	116,873	54,940	59,900	56,608
Capital Outlay	50,532	58,000	55,000	0
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$481,705</b>	<b>\$529,388</b>	<b>\$529,687</b>	<b>\$474,286</b>



**EXPENDITURE DETAIL****Civic Center #400-41**

<b>OBJECT ACCOUNT</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>CODE DESCRIPTION</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2014-2015</b>	<b>2015-2016</b>
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	162,793	232,558	223,350	239,446
104 Longevity	2,006	2,496	2,200	1,536
105 Overtime	4,444	2,000	3,500	2,000
109 Christmas Pay	487	594	596	486
122 Phone Allowance	480	1,320	1,320	1,320
131 Workers Compensation	3,304	3,531	3,260	3,525
132 Unemployment Compensation	1,035	1,560	48	1,560
133 Health Insurance	29,865	41,808	40,330	35,174
134 Dental Insurance	1,467	2,040	1,823	2,040
141 TMRS	28,468	38,545	37,700	37,940
142 Social Security	12,168	18,281	16,400	18,726
<b>SUBTOTAL</b>	<b>246,517</b>	<b>344,733</b>	<b>330,527</b>	<b>343,753</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	565	800	750	800
208 Motor Vehicle Supplies	182	0	180	180
211 Minor Tools and Apparatus	469	500	765	500
212 Janitorial Supplies	10,905	9,390	11,000	11,000
216 Botanical & Agricultural Supplies	1,467	1,925	1,925	2,625
220 Other Supplies	41,501	38,000	38,000	46,620
<b>SUBTOTAL</b>	<b>55,089</b>	<b>50,615</b>	<b>52,620</b>	<b>61,725</b>
<b>MAINTENANCE OF BULDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	11,778	20,000	30,000	11,000
<b>SUBTOTAL</b>	<b>11,778</b>	<b>20,000</b>	<b>30,000</b>	<b>11,000</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
403 Heating and Cooling Equipment	318	1,000	1,500	1,000
404 Automotive Equipment	580	0	40	100
407 Minor Tools and Equipment	18	100	100	100
<b>SUBTOTAL</b>	<b>916</b>	<b>1,100</b>	<b>1,640</b>	<b>1,200</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	8,749	8,640	7,800	7,800
503 Liability Insurance	5,058	5,500	5,000	3,608
505 Advertising	0	100	500	100
506 Business and Travel	1,400	1,800	1,800	1,800
507 Uniforms and Clothing	580	700	700	700
511 Contractual and Fee Services	62,467	8,000	3,600	3,600

**EXPENDITURE DETAIL**

**Civic Center #400-41**

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2013-2014</b>	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2014-2015</b>	<b>PROPOSED 2015-2016</b>
512 Utility Services	35,597	24,000	33,000	33,000
513 Data Processing Maintenance	2,350	5,000	6,500	5,000
521 Memberships and Subscriptions	672	1,200	1,000	1,000
<b>SUBTOTAL</b>	<b>116,873</b>	<b>54,940</b>	<b>59,900</b>	<b>56,608</b>
<b>CAPITAL OUTLAY</b>				
612 Other Equipment	30,040	58,000	55,000	0
613 Motor Vehicles	20,492	0	0	0
<b>SUBTOTAL</b>	<b>50,532</b>	<b>58,000</b>	<b>55,000</b>	<b>0</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>481,705</b>	<b>529,388</b>	<b>529,687</b>	<b>474,286</b>

**BUDGET HIGHLIGHTS:**

- 220 \$13,600 for 200 chairs
- \$2,520 for additional mobile staging, skirting & staircase
- \$21,600 for tables
- \$1,900 for sound equipment

City of Mount Pleasant, Texas

AIRPORT FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2013-2014	PROJECTED 2014-2015	PROPOSED 2015-2016
<b>BEGINNING BALANCE</b>	<u>\$56,580</u>	<u>\$58,154</u>	<u>\$35,082</u>
<b>REVENUES</b>			
Aviation Fuel Sales	\$845,317	\$700,000	\$800,000
Leases and Rentals	121,655	152,566	166,305
Sale of Equipment and Material	1,836	0	0
Miscellaneous Revenue	653	960	800
	<u>          </u>	<u>          </u>	<u>          </u>
Total Current Revenues	<u>\$969,461</u>	<u>\$853,526</u>	<u>\$967,105</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Funds Available	<u>\$1,026,041</u>	<u>\$911,680</u>	<u>\$1,002,187</u>
<b>EXPENDITURES</b>			
435-31 Airport	<u>\$967,887</u>	<u>\$876,598</u>	<u>\$980,544</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Expenditures	<u>\$967,887</u>	<u>\$876,598</u>	<u>\$980,544</u>
<b>ENDING BALANCE</b>	<u><u>\$58,154</u></u>	<u><u>\$35,082</u></u>	<u><u>\$21,643</u></u>

**AIRPORT  
DEPARTMENT SUMMARY**

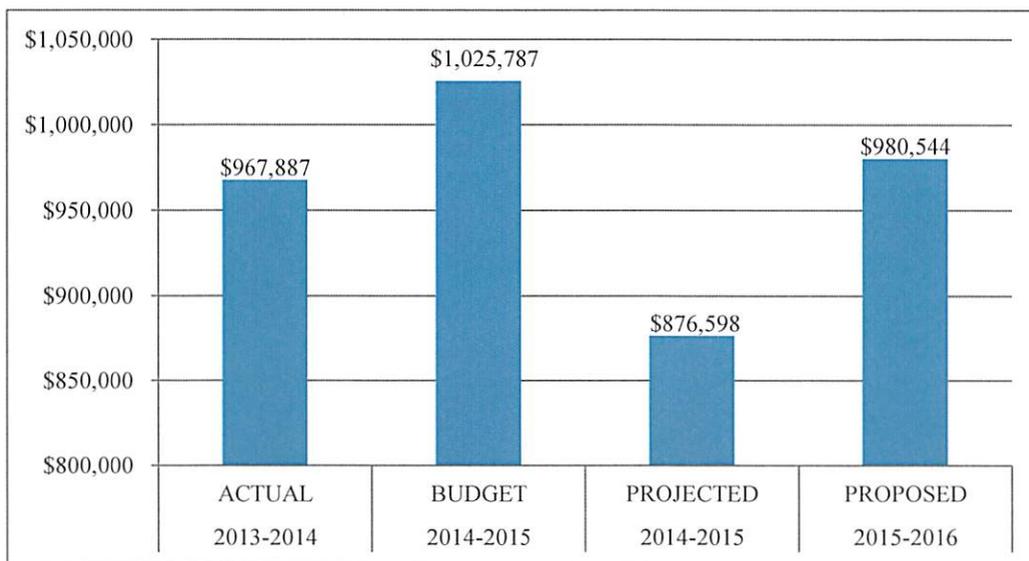
**FUND**  
Airport

**FUNCTION**  
Public Service

**ACCOUNT NO.**  
435-31

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	PROJECTED	PROPOSED
Personnel Services	\$195,782	\$202,417	\$198,755	\$201,771
Supplies and Materials	624,885	662,000	511,800	612,000
Maintenance, Buildings and Structure	4,523	2,000	2,600	2,000
Maintenance, Equipment and Machinery	6,808	7,300	7,000	7,300
Contractual Services	135,889	136,070	141,543	126,473
Capital Outlay	0	16,000	14,900	31,000
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$967,887</b>	<b>\$1,025,787</b>	<b>\$876,598</b>	<b>\$980,544</b>



**EXPENDITURE DETAIL**

**Airport #435-31**

<b>OBJECT ACCOUNT</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>CODE DESCRIPTION</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2014-2015</b>	<b>2015-2016</b>
<b>PERSONNEL SERVICES</b>				
101 Full-time Salaries	134,481	139,407	140,085	142,206
104 Longevity	1,432	1,584	1,566	1,728
105 Overtime	287	0	0	0
109 Christmas Pay	325	325	325	325
120 Travel Allowance	3,000	3,000	3,000	3,000
122 Phone Allowance	480	480	480	480
131 Workers Compensation	2,484	2,476	2,515	2,527
132 Unemployment Compensation	621	780	27	780
133 Health Insurance	17,992	18,907	14,912	15,510
134 Dental Insurance	926	1,020	994	1,020
141 TMRS	23,429	23,361	23,748	22,893
142 Social Security	10,325	11,077	11,103	11,302
<b>SUBTOTAL</b>	<b>195,782</b>	<b>202,417</b>	<b>198,755</b>	<b>201,771</b>
<b>SUPPLIES AND MATERIALS</b>				
201 Office Supplies	734	900	700	900
207 Tires and Tubes	785	600	200	600
208 Motor Vehicle Supplies	4,090	3,500	3,500	3,500
209 Aviation Fuel	612,532	650,000	500,000	600,000
211 Minor Tools & Apparatus	460	500	400	500
212 Janitorial Supplies	1,006	1,500	2,000	1,500
220 Other Supplies	5,278	5,000	5,000	5,000
<b>SUBTOTAL</b>	<b>624,885</b>	<b>662,000</b>	<b>511,800</b>	<b>612,000</b>
<b>MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS</b>				
301 Buildings and Grounds	4,523	2,000	2,600	2,000
<b>SUBTOTAL</b>	<b>4,523</b>	<b>2,000</b>	<b>2,600</b>	<b>2,000</b>
<b>MAINTENANCE OF EQUIPMENT AND MACHINERY</b>				
402 Machinery and Heavy Equipment	4,748	5,500	5,000	5,500
403 Heating and Cooling Equipment	938	200	0	200
404 Automotive Equipment	1,122	1,500	2,000	1,500
410 Radio Maintenance	0	100	0	100
<b>SUBTOTAL</b>	<b>6,808</b>	<b>7,300</b>	<b>7,000</b>	<b>7,300</b>

**EXPENDITURE DETAIL**

Airport #435-31

<b>OBJECT ACCOUNT CODE DESCRIPTION</b>	<b>ACTUAL 2013-2014</b>	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2014-2015</b>	<b>PROPOSED 2015-2016</b>
<b>CONTRACTUAL SERVICES</b>				
501 Communication	3,031	2,580	3,670	3,700
502 Rental of Equipment	390	200	100	200
503 Liability Insurance	11,832	12,000	14,103	12,333
505 Advertising	143	0	0	0
506 Business and Travel	659	1,000	0	1,000
507 Uniforms and Clothing	897	750	383	750
511 Contractual and Fee Services	1,911	2,000	8,100	2,000
512 Utility Services	18,444	17,500	18,300	18,500
513 Data Processing Maintenance	4,349	1,500	800	1,000
521 Memberships and Subscriptions	682	500	690	700
522 Interfund Transfers	92,910	97,140	94,697	85,390
529 Sales Tax	641	900	700	900
<b>SUBTOTAL</b>	<b>135,889</b>	<b>136,070</b>	<b>141,543</b>	<b>126,473</b>
<b>CAPITAL OUTLAY</b>				
611 Machinery and Equipment	0	16,000	14,900	0
613 Motor Vehicles	0	0	0	31,000
<b>SUBTOTAL</b>	<b>0</b>	<b>16,000</b>	<b>14,900</b>	<b>31,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>967,887</b>	<b>1,025,787</b>	<b>876,598</b>	<b>980,544</b>

**BUDGET HIGHLIGHTS:**

- 522 \$35,390 transfer to RAMP grant for city's portion of grant  
\$50,000 transfer to general fund for loan on hangar built (paid in full after this payment)
- 613 New fueling truck

**City of Mount Pleasant, Texas**  
**POLICE ESCROW FUND**

**SUMMARY OF REVENUES AND EXPENDITURES**

	<b>ACTUAL</b> 2013-2014	<b>PROJECTED</b> 2014-2015	<b>PROPOSED</b> 2015-2016
<b>BEGINNING BALANCE</b>	<b>\$87,589</b>	<b>\$88,466</b>	<b>\$88,792</b>
<b>REVENUES</b>			
Interest Income	\$88	\$90	\$90
Miscellaneous Revenue	34,294	7,500	15,000
<b>Total Current Revenues</b>	<b>\$34,382</b>	<b>\$7,590</b>	<b>\$15,090</b>
<b>Total Funds Available</b>	<b>\$121,971</b>	<b>\$96,056</b>	<b>\$103,882</b>
<b>EXPENDITURES</b>			
520-53 Police Escrow	\$33,505	\$7,264	\$15,000
<b>Total Expenditures</b>	<b>\$33,505</b>	<b>\$7,264</b>	<b>\$15,000</b>
<b>ENDING BALANCE</b>	<b>\$88,466</b>	<b>\$88,792</b>	<b>\$88,882</b>

**POLICE ESCROW  
DEPARTMENT SUMMARY**

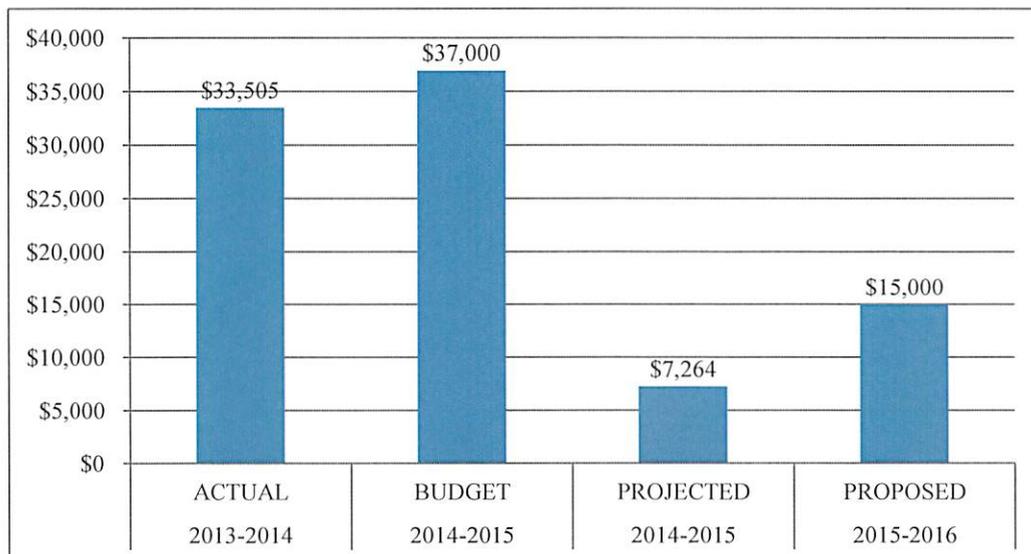
**FUND**  
Police Escrow

**FUNCTION**  
Public Safety

**ACCOUNT NO.**  
520-53

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

OBJECT CODE CATEGORY	2013-2014	2014-2015	2014-2015	2015-2016
	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	33,505	37,000	7,264	15,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
<b>TOTAL</b>	<b>\$33,505</b>	<b>\$37,000</b>	<b>\$7,264</b>	<b>\$15,000</b>



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

OBJECT ACCOUNT CODE DESCRIPTION	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	PROPOSED 2015-2016
<b>CONTRACTUAL SERVICES</b>				
511 Contractual and Fee Services	15,715	12,000	4,664	4,500
522 Interfund Transfers	17,790	25,000	2,600	10,500
<b>SUBTOTAL</b>	<b>33,505</b>	<b>37,000</b>	<b>7,264</b>	<b>15,000</b>
<b>TOTAL ALL OBJECT CODES</b>	<b>33,505</b>	<b>37,000</b>	<b>7,264</b>	<b>15,000</b>



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

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

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

### **POLICY STATEMENT**

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

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

### **CHARTER LIMITATIONS**

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

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

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

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

<b><u>FISCAL YEAR</u></b>	<b><u>MAY PRINCIPAL</u></b>	<b><u>MAY INTEREST</u></b>	<b><u>NOVEMBER INTEREST</u></b>
2015-2016	135,000.00	65,743.75	65,743.75
2016-2017	145,000.00	64,393.75	64,393.75
2017-2018	160,000.00	62,581.25	62,581.25
2018-2019	180,000.00	60,481.25	60,481.25
2019-2020	195,000.00	58,006.25	58,006.25
2020-2021	215,000.00	55,081.25	55,081.25
2021-2022	235,000.00	51,856.25	51,856.25
2022-2023	255,000.00	48,331.25	48,331.25
2023-2024	275,000.00	44,187.50	44,187.50
2024-2025	300,000.00	39,375.00	39,375.00
2025-2026	325,000.00	34,125.00	34,125.00
2026-2027	350,000.00	28,437.50	28,437.50
2027-2028	375,000.00	22,312.50	22,312.50
2028-2029	405,000.00	15,750.00	15,750.00
2029-2030	435,000.00	8,156.25	8,156.25
	<b>3,985,000.00</b>	<b>658,818.75</b>	<b>658,818.75</b>

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

Dated: August 15, 2010  
Term: 20 Years  
Principal: \$4,500,000  
Payee: The Bank of Nw York Mellon

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

<b><u>FISCAL YEAR</u></b>	<b><u>MAY PRINCIPAL</u></b>	<b><u>MAY INTEREST</u></b>	<b><u>NOVEMBER INTEREST</u></b>
2015-2016	320,000.00	68,356.25	68,356.25
2016-2017	325,000.00	65,156.25	65,156.25
2017-2018	330,000.00	61,906.25	61,906.25
2018-2019	335,000.00	58,606.25	58,606.25
2019-2020	345,000.00	55,256.25	55,256.25
2020-2021	350,000.00	51,806.25	51,806.25
2021-2022	355,000.00	48,306.25	48,306.25
2022-2023	365,000.00	44,756.25	44,756.25
2023-2024	370,000.00	41,106.25	41,106.25
2024-2025	380,000.00	37,406.25	37,406.25
2025-2026	385,000.00	33,606.25	33,606.25
2026-2027	395,000.00	29,756.25	29,756.25
2027-2028	400,000.00	25,806.25	25,806.25
2028-2029	410,000.00	21,556.25	21,556.25
2029-2030	420,000.00	16,943.75	16,943.75
2030-2031	430,000.00	11,693.75	11,693.75
2031-2032	440,000.00	6,050.00	6,050.00
	<b>6,355,000.00</b>	<b>678,075.00</b>	<b>678,075.00</b>

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

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

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

<b><u>FISCAL YEAR</u></b>	<b><u>MARCH PRINCIPAL</u></b>	<b><u>MARCH INTEREST</u></b>	<b><u>SEPTEMBER INTEREST</u></b>
2015-2016	190,000.00	54,751.26	50,001.25
2016-2017	190,000.00	50,001.25	45,251.25
2017-2018	190,000.00	45,251.25	41,356.25
2018-2019	190,000.00	41,356.25	37,437.50
2019-2020	250,000.00	37,437.50	32,125.00
2020-2021	250,000.00	32,125.00	26,812.50
2021-2022	250,000.00	26,812.50	21,500.00
2022-2023	250,000.00	21,500.00	16,125.00
2023-2024	250,000.00	16,125.00	10,750.00
2024-2025	250,000.00	10,750.00	5,375.00
2025-2026	250,000.00	5,375.00	0.00
	<b>2,510,000.00</b>	<b>341,485.01</b>	<b>286,733.75</b>

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

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

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

<b><u>FISCAL YEAR</u></b>	<b><u>MARCH PRINCIPAL</u></b>	<b><u>MARCH INTEREST</u></b>	<b><u>SEPTEMBER INTEREST</u></b>
2015-2016	625,000.00	105,175.00	102,050.00
2016-2017	640,000.00	102,050.00	98,850.00
2017-2018	650,000.00	98,850.00	95,600.00
2018-2019	670,000.00	95,600.00	92,250.00
2019-2020	1,125,000.00	92,250.00	86,625.00
2020-2021	1,145,000.00	86,625.00	80,900.00
2021-2022	1,165,000.00	80,900.00	75,075.00
2022-2023	1,185,000.00	75,075.00	69,150.00
2023-2024	1,210,000.00	69,150.00	63,100.00
2024-2025	1,235,000.00	63,100.00	56,925.00
2025-2026	1,255,000.00	56,925.00	50,650.00
2026-2027	1,525,000.00	50,650.00	43,025.00
2027-2028	1,540,000.00	43,025.00	35,325.00
2028-2029	1,750,000.00	35,325.00	26,575.00
2029-2030	1,765,000.00	26,575.00	17,750.00
2030-2031	1,785,000.00	17,750.00	8,825.00
2031-2032	1,765,000.00	8,825.00	0.00
	<b>21,035,000.00</b>	<b>1,107,850.00</b>	<b>1,002,675.00</b>

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

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

Dated: May 15, 2008

Initial Term: 20 Years

Initial Principal: \$24,785,000

Payee: US Bank

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

<b><u>FISCAL YEAR</u></b>	<b><u>MARCH PRINCIPAL</u></b>	<b><u>MARCH INTEREST</u></b>	<b><u>SEPTEMBER INTEREST</u></b>
2015-2016	420,000.00	27,060.00	21,390.00
2016-2017	430,000.00	21,390.00	14,940.00
2017-2018	445,000.00	14,940.00	7,820.00
2018-2019	460,000.00	7,820.00	0.00
	<b>1,755,000.00</b>	<b>71,210.00</b>	<b>44,150.00</b>

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

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



**CITY OF MOUNT PLEASANT**

**POSITION CLASSIFICATION**

**AND**

**COMPENSATION PLAN**

## CLASSIFICATION PLAN CHARACTERISTICS

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

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

A position classification plan is based upon the following principles:

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

## COMPENSATION PLAN/SALARY SCHEDULE PRINCIPLES

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

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

4. **Compensation Plan Adjustments:** In order to maintain competitiveness of positions within the marketplace, it may be necessary to make specific adjustment within the salary schedule to increase (or decrease) a particular position or pay grade. All incumbents in the position or pay grade affected, will receive the same adjustment. The need and amount of these adjustments will be determined through periodic review of the compensation plan and a salary survey of area cities and other employees.

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

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

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

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

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

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

**OCCUPATIONAL INDEX  
TO POSITIONS**

**ENTRY  
GRADE**

**MAXIMUM  
GRADE**

**PLANNING & ZONING/BUILDING DEPARTMENT**

Director of Building & Development

Unclassified

**CODE ENFORCEMENT**

Director of Code Enforcement

Unclassified

Code Enforcement Officer

7

7

Sr. Health Inspector

9

9

Health Inspector

5

5

**COMMUNITY SERVICES**

Director of Community Services

Unclassified

**Library**

Head Librarian

12

12

Circulation Librarian

2

2

Youth Service Librarian

2

2

Circulation Librarian

2

2

**Civic Center**

Civic Center Manager

12

12

Assistant Civic Center Manager

5

5

Building Maintenance II

3

3

Building Maintenance I

2

2

**AIRPORT**

Airport Manager

Unclassified

Airport Maintenance II

4

4

Airport Maintenance I

3

3

**PUBLIC WORKS**

Director of Public Works

Unclassified

**Inspection**

Construction Inspector

13

13

**Maintenance**

Welder

6

6

Technician III

6

6

Electrician

8

8

Building Maintenance	1	2
<b><u>OCCUPATIONAL INDEX TO POSITIONS</u></b>	<b><u>ENTRY GRADE</u></b>	<b><u>MAXIMUM GRADE</u></b>
<b><u>Garage</u></b>		
Foreman	13	13
Fleet Technician III	10	10
Fleet Technician II	7	7
Fleet Technician I	5	5
<b><u>Parks and Streets</u></b>		
Foreman	13	13
Technician II	3	3
Technician I	1	1
Director of Utilities		Unclassified
<b><u>Water Plant and Wastewater Plant</u></b>		
Chief Operator	13	13
Operator III	6	6
Operator II	5	5
Operator I	2	2
<b><u>Utilities</u></b>		
Foreman	13	13
Technician III	6	6
Technician II	3	4
Technician I	1	2

CITY OF MOUNT PLEASANT  
SALARY SCHEDULE

10/1/2015-9/30/2016

GRADE		A	B	C	D	E	F	G	H	I	J
STEPS											
1	Hourly	13.128	13.456	13.784	14.129	14.473	14.835	15.197	15.577	15.957	16.356
	Overtime	19.692	20.184	20.676	21.194	21.710	22.253	22.796	23.366	23.936	24.534
	Semi-Mo.	1,050.240	1,076.480	1,102.720	1,130.320	1,157.840	1,186.800	1,215.760	1,246.160	1,276.560	1,308.480
	Monthly	2,275.476	2,332.328	2,389.181	2,448.980	2,508.605	2,571.351	2,634.096	2,699.961	2,765.827	2,834.985
	Annually	27,306.240	27,988.480	28,670.720	29,388.320	30,103.840	30,856.800	31,609.760	32,400.160	33,190.560	34,020.480
2	Hourly	13.784	14.129	14.473	14.835	15.197	15.577	15.957	16.356	16.755	17.174
	Overtime	20.676	21.194	21.710	22.253	22.796	23.366	23.936	24.534	25.133	25.761
	Semi-Mo.	1,102.720	1,130.320	1,157.840	1,186.800	1,215.760	1,246.160	1,276.560	1,308.480	1,340.400	1,373.920
	Monthly	2,389.181	2,448.980	2,508.605	2,571.351	2,634.096	2,699.961	2,765.827	2,834.985	2,904.144	2,976.769
	Annually	28,670.720	29,388.320	30,103.840	30,856.800	31,609.760	32,400.160	33,190.560	34,020.480	34,850.400	35,721.920
3	Hourly	14.473	14.835	15.197	15.577	15.957	16.356	16.755	17.174	17.593	18.033
	Overtime	21.710	22.253	22.796	23.366	23.936	24.534	25.133	25.761	26.390	27.050
	Semi-Mo.	1,157.840	1,186.800	1,215.760	1,246.160	1,276.560	1,308.480	1,340.400	1,373.920	1,407.440	1,442.640
	Monthly	2,508.649	2,571.395	2,634.142	2,700.008	2,765.875	2,835.035	2,904.194	2,976.821	3,049.447	3,125.714
	Annually	30,103.840	30,856.800	31,609.760	32,400.160	33,190.560	34,020.480	34,850.400	35,721.920	36,593.440	37,508.640
4	Hourly	15.197	15.577	15.957	16.356	16.755	17.174	17.593	18.033	18.473	18.935
	Overtime	22.796	23.366	23.936	24.534	25.133	25.761	26.390	27.050	27.710	28.403
	Semi-Mo.	1,215.760	1,246.160	1,276.560	1,308.480	1,340.400	1,373.920	1,407.440	1,442.640	1,477.840	1,514.800
	Monthly	2,634.142	2,700.008	2,765.875	2,835.035	2,904.194	2,976.821	3,049.447	3,125.714	3,201.981	3,282.060
	Annually	31,609.760	32,400.160	33,190.560	34,020.480	34,850.400	35,721.920	36,593.440	37,508.640	38,423.840	39,384.800
5	Hourly	15.957	16.356	16.755	17.174	17.593	18.033	18.473	18.935	19.397	19.882
	Overtime	23.936	24.534	25.133	25.761	26.390	27.050	27.710	28.403	29.096	29.823
	Semi-Mo.	1,276.560	1,308.480	1,340.400	1,373.920	1,407.440	1,442.640	1,477.840	1,514.800	1,551.760	1,590.560
	Monthly	2,765.875	2,835.035	2,904.194	2,976.821	3,049.447	3,125.714	3,201.981	3,282.060	3,362.140	3,446.207
	Annually	33,190.560	34,020.480	34,850.400	35,721.920	36,593.440	37,508.640	38,423.840	39,384.800	40,345.760	41,354.560
6	Hourly	16.755	17.174	17.593	18.033	18.473	18.935	19.397	19.882	20.367	20.876
	Overtime	25.133	25.761	26.390	27.050	27.710	28.403	29.096	29.823	30.551	31.314
	Semi-Mo.	1,340.400	1,373.920	1,407.440	1,442.640	1,477.840	1,514.800	1,551.760	1,590.560	1,629.360	1,670.080
	Monthly	2,904.194	2,976.821	3,049.447	3,125.714	3,201.981	3,282.060	3,362.140	3,446.207	3,530.273	3,618.500
	Annually	34,850.400	35,721.920	36,593.440	37,508.640	38,423.840	39,384.800	40,345.760	41,354.560	42,363.360	43,422.080
7	Hourly	17.593	18.033	18.473	18.935	19.397	19.882	20.367	20.876	21.385	21.920
	Overtime	26.390	27.050	27.710	28.403	29.096	29.823	30.551	31.314	32.078	32.880
	Semi-Mo.	1,407.440	1,442.640	1,477.840	1,514.800	1,551.760	1,590.560	1,629.360	1,670.080	1,710.800	1,753.600
	Monthly	3,049.447	3,125.714	3,201.981	3,282.060	3,362.140	3,446.207	3,530.273	3,618.500	3,706.726	3,799.459
	Annually	36,593.440	37,508.640	38,423.840	39,384.800	40,345.760	41,354.560	42,363.360	43,422.080	44,480.800	45,593.600
8	Hourly	18.473	18.935	19.397	19.882	20.367	20.876	21.385	21.920	22.454	23.016
	Overtime	27.710	28.403	29.096	29.823	30.551	31.314	32.078	32.880	33.681	34.524
	Semi-Mo.	1,477.840	1,514.800	1,551.760	1,590.560	1,629.360	1,670.080	1,710.800	1,753.600	1,796.320	1,841.280
	Monthly	3,201.981	3,282.060	3,362.140	3,446.207	3,530.273	3,618.500	3,706.726	3,799.459	3,892.019	3,989.432
	Annually	38,423.840	39,384.800	40,345.760	41,354.560	42,363.360	43,422.080	44,480.800	45,593.600	46,704.320	47,873.280
9	Hourly	19.397	19.882	20.367	20.876	21.385	21.920	22.454	23.016	23.577	24.167
	Overtime	29.096	29.823	30.551	31.314	32.078	32.880	33.681	34.524	35.366	36.251
	Semi-Mo.	1,551.760	1,590.560	1,629.360	1,670.080	1,710.800	1,753.600	1,796.320	1,841.280	1,886.160	1,933.360
	Monthly	3,362.140	3,446.207	3,530.273	3,618.500	3,706.726	3,799.459	3,892.019	3,989.432	4,086.672	4,188.939
	Annually	40,345.760	41,354.560	42,363.360	43,422.080	44,480.800	45,593.600	46,704.320	47,873.280	49,040.160	50,267.360

CITY OF MOUNT PLEASANT  
SALARY SCHEDULE

10/1/2015-9/30/2016

GRADE		A	B	C	D	E	F	G	H	I	J
STEPS											
10	Hourly	20.367	20.876	21.385	21.920	22.454	23.016	23.577	24.167	24.756	25.375
	Overtime	30.551	31.314	32.078	32.880	33.681	34.524	35.366	36.251	37.134	38.063
	Semi-Mo.	1,629.360	1,670.080	1,710.800	1,753.600	1,796.320	1,841.280	1,886.160	1,933.360	1,980.480	2,030.000
	Monthly	3,530.273	3,618.500	3,706.726	3,799.459	3,892.019	3,989.432	4,086.672	4,188.939	4,291.032	4,398.325
	Annually	42,363.360	43,422.080	44,480.800	45,593.600	46,704.320	47,873.280	49,040.160	50,267.360	51,492.480	52,780.000
11	Hourly	21.385	21.920	22.454	23.016	23.577	24.167	24.756	25.375	25.994	26.644
	Overtime	32.078	32.880	33.681	34.524	35.366	36.251	37.134	38.063	38.991	39.966
	Semi-Mo.	1,710.800	1,753.600	1,796.320	1,841.280	1,886.160	1,933.360	1,980.480	2,030.000	2,079.520	2,131.520
	Monthly	3,706.726	3,799.459	3,892.019	3,989.432	4,086.672	4,188.939	4,291.032	4,398.325	4,505.618	4,618.284
	Annually	44,480.800	45,593.600	46,704.320	47,873.280	49,040.160	50,267.360	51,492.480	52,780.000	54,067.520	55,419.520
12	Hourly	22.454	23.016	23.577	24.167	24.756	25.375	25.994	26.644	27.294	27.976
	Overtime	33.681	34.524	35.366	36.251	37.134	38.063	38.991	39.966	40.941	41.964
	Semi-Mo.	1,796.320	1,841.280	1,886.160	1,933.360	1,980.480	2,030.000	2,079.520	2,131.520	2,183.520	2,238.080
	Monthly	3,892.019	3,989.432	4,086.672	4,188.939	4,291.032	4,398.325	4,505.618	4,618.284	4,730.951	4,849.164
	Annually	46,704.320	47,873.280	49,040.160	50,267.360	51,492.480	52,780.000	54,067.520	55,419.520	56,771.520	58,190.080
13	Hourly	23.577	24.167	24.756	25.375	25.994	26.644	27.294	27.976	28.659	29.375
	Overtime	35.366	36.251	37.134	38.063	38.991	39.966	40.941	41.964	42.989	44.063
	Semi-Mo.	1,886.160	1,933.360	1,980.480	2,030.000	2,079.520	2,131.520	2,183.520	2,238.080	2,292.720	2,350.000
	Monthly	4,086.672	4,188.939	4,291.032	4,398.325	4,505.618	4,618.284	4,730.951	4,849.164	4,967.550	5,091.657
	Annually	49,040.160	50,267.360	51,492.480	52,780.000	54,067.520	55,419.520	56,771.520	58,190.080	59,610.720	61,100.000
14	Hourly	24.756	25.375	25.994	26.644	27.294	27.976	28.659	29.375	30.092	30.844
	Overtime	37.134	38.063	38.991	39.966	40.941	41.964	42.989	44.063	45.138	46.266
	Semi-Mo.	1,980.480	2,030.000	2,079.520	2,131.520	2,183.520	2,238.080	2,292.720	2,350.000	2,407.360	2,467.520
	Monthly	4,291.032	4,398.325	4,505.618	4,618.284	4,730.951	4,849.164	4,967.550	5,091.657	5,215.937	5,346.283
	Annually	51,492.480	52,780.000	54,067.520	55,419.520	56,771.520	58,190.080	59,610.720	61,100.000	62,591.360	64,155.520
15	Hourly	25.994	26.644	27.294	27.976	28.659	29.375	30.092	30.844	31.597	32.386
	Overtime	38.991	39.966	40.941	41.964	42.989	44.063	45.138	46.266	47.396	48.579
	Semi-Mo.	2,079.520	2,131.520	2,183.520	2,238.080	2,292.720	2,350.000	2,407.360	2,467.520	2,527.760	2,590.880
	Monthly	4,505.618	4,618.284	4,730.951	4,849.164	4,967.550	5,091.657	5,215.937	5,346.283	5,476.803	5,613.563
	Annually	54,067.520	55,419.520	56,771.520	58,190.080	59,610.720	61,100.000	62,591.360	64,155.520	65,721.760	67,362.880
16	Hourly	27.294	27.976	28.659	29.375	30.092	30.844	31.597	32.386	33.177	34.005
	Overtime	40.941	41.964	42.989	44.063	45.138	46.266	47.396	48.579	49.766	51.008
	Semi-Mo.	2,183.520	2,238.080	2,292.720	2,350.000	2,407.360	2,467.520	2,527.760	2,590.880	2,654.160	2,720.400
	Monthly	4,730.951	4,849.164	4,967.550	5,091.657	5,215.937	5,346.283	5,476.803	5,613.563	5,750.669	5,894.189
	Annually	56,771.520	58,190.080	59,610.720	61,100.000	62,591.360	64,155.520	65,721.760	67,362.880	69,008.160	70,730.400
17	Hourly	28.659	29.375	30.092	30.844	31.597	32.386	33.177	34.005	34.836	35.705
	Overtime	42.989	44.063	45.138	46.266	47.396	48.579	49.766	51.008	52.254	53.558
	Semi-Mo.	2,292.720	2,350.000	2,407.360	2,467.520	2,527.760	2,590.880	2,654.160	2,720.400	2,786.880	2,856.400
	Monthly	4,967.550	5,091.657	5,215.937	5,346.283	5,476.803	5,613.563	5,750.669	5,894.189	6,038.228	6,188.855
	Annually	59,610.720	61,100.000	62,591.360	64,155.520	65,721.760	67,362.880	69,008.160	70,730.400	72,458.880	74,266.400
18	Hourly	30.092	30.844	31.597	32.386	33.177	34.005	34.836	35.705	36.578	37.490
	Overtime	45.138	46.266	47.396	48.579	49.766	51.008	52.254	53.558	54.867	56.235
	Semi-Mo.	2,407.360	2,467.520	2,527.760	2,590.880	2,654.160	2,720.400	2,786.880	2,856.400	2,926.240	2,999.200
	Monthly	5,215.937	5,346.283	5,476.803	5,613.563	5,750.669	5,894.189	6,038.228	6,188.855	6,340.174	6,498.254
	Annually	62,591.360	64,155.520	65,721.760	67,362.880	69,008.160	70,730.400	72,458.880	74,266.400	76,082.240	77,979.200

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

10/1/2015-9/30/2016

GRADE		A	B	C	D	E	F	G	H	I
8	HOURLY	12.630	12.946	13.262	13.593	13.925	14.273	14.621	14.987	15.352
	OVERTIME	18.945	19.419	19.893	20.390	20.888	21.410	21.932	22.481	23.028
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,414.560	1,449.952	1,485.344	1,522.416	1,559.600	1,598.576	1,637.552	1,678.544	1,719.424
	MONTHLY	3,064.880	3,141.563	3,218.245	3,298.568	3,379.133	3,463.581	3,548.029	3,636.845	3,725.419
	ANNUALLY	36,778.560	37,698.752	38,618.944	39,582.816	40,549.600	41,562.976	42,576.352	43,642.144	44,705.024
9	HOURLY	13.262	13.593	13.925	14.273	14.621	14.987	15.352	15.736	16.120
	OVERTIME	19.893	20.390	20.888	21.410	21.932	22.481	23.028	23.604	24.180
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,485.344	1,522.416	1,559.600	1,598.576	1,637.552	1,678.544	1,719.424	1,762.432	1,805.440
	MONTHLY	3,218.245	3,298.568	3,379.133	3,463.581	3,548.029	3,636.845	3,725.419	3,818.603	3,911.787
	ANNUALLY	38,618.944	39,582.816	40,549.600	41,562.976	42,576.352	43,642.144	44,705.024	45,823.232	46,941.440
10	HOURLY	13.925	14.273	14.621	14.987	15.352	15.736	16.120	16.523	16.926
	OVERTIME	20.888	21.410	21.932	22.481	23.028	23.604	24.180	24.785	25.389
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,559.600	1,598.576	1,637.552	1,678.544	1,719.424	1,762.432	1,805.440	1,850.576	1,895.712
	MONTHLY	3,379.133	3,463.581	3,548.029	3,636.845	3,725.419	3,818.603	3,911.787	4,009.581	4,107.376
	ANNUALLY	40,549.600	41,562.976	42,576.352	43,642.144	44,705.024	45,823.232	46,941.440	48,114.976	49,288.512
11	HOURLY	14.621	14.987	15.352	15.736	16.120	16.523	16.926	17.349	17.772
	OVERTIME	21.932	22.481	23.028	23.604	24.180	24.785	25.389	26.024	26.658
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,637.552	1,678.544	1,719.424	1,762.432	1,805.440	1,850.576	1,895.712	1,943.088	1,990.464
	MONTHLY	3,548.029	3,636.845	3,725.419	3,818.603	3,911.787	4,009.581	4,107.376	4,210.024	4,312.672
	ANNUALLY	42,576.352	43,642.144	44,705.024	45,823.232	46,941.440	48,114.976	49,288.512	50,520.288	51,752.064
12	HOURLY	15.352	15.736	16.120	16.523	16.926	17.349	17.772	18.216	18.661
	OVERTIME	23.028	23.604	24.180	24.785	25.389	26.024	26.658	27.324	27.992
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,719.424	1,762.432	1,805.440	1,850.576	1,895.712	1,943.088	1,990.464	2,040.192	2,090.032
	MONTHLY	3,725.419	3,818.603	3,911.787	4,009.581	4,107.376	4,210.024	4,312.672	4,420.416	4,528.403
	ANNUALLY	44,705.024	45,823.232	46,941.440	48,114.976	49,288.512	50,520.288	51,752.064	53,044.992	54,340.832
13	HOURLY	16.120	16.523	16.926	17.349	17.772	18.216	18.661	19.127	19.594
	OVERTIME	24.180	24.785	25.389	26.024	26.658	27.324	27.992	28.691	29.391
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,805.440	1,850.576	1,895.712	1,943.088	1,990.464	2,040.192	2,090.032	2,142.224	2,194.528
	MONTHLY	3,911.787	4,009.581	4,107.376	4,210.024	4,312.672	4,420.416	4,528.403	4,641.485	4,754.811
	ANNUALLY	46,941.440	48,114.976	49,288.512	50,520.288	51,752.064	53,044.992	54,340.832	55,697.824	57,057.728
14	HOURLY	16.926	17.349	17.772	18.216	18.661	19.127	19.594	20.083	20.574
	OVERTIME	25.389	26.024	26.658	27.324	27.992	28.691	29.391	30.125	30.861
	HALF-TIME	*	*	*	*	*	*	*	*	*
	SEMI-MO.	1,895.712	1,943.088	1,990.464	2,040.192	2,090.032	2,142.224	2,194.528	2,249.296	2,304.288
	MONTHLY	4,107.376	4,210.024	4,312.672	4,420.416	4,528.403	4,641.485	4,754.811	4,873.475	4,992.624
	ANNUALLY	49,288.512	50,520.288	51,752.064	53,044.992	54,340.832	55,697.824	57,057.728	58,481.696	59,911.488

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

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

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2013-2014</u>	<u>FY 2014-2015</u>	<u>FY 2015-2016</u>
<b><u>GENERAL FUND</u></b>			
<b>GENERAL ADMINISTRATION</b>			
City Manager	0.50	0.50	0.50
Director of Finance	0.50	0.50	0.50
Director of Human Resources	0.50	0.50	0.50
Accounting Assistant	0.50	0.50	0.50
Customer Service Rep./Purchasing Agent	0.50	0.50	0.50
Subtotal	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>
<b>MUNICIPAL COURT</b>			
Court Administrator/Warrant Officer	1.00	1.00	1.00
Municipal Clerk	2.00	2.00	2.00
Subtotal	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<b>LIBRARY</b>			
Librarian	1.00	1.00	1.00
Youth Service Librarian	1.00	1.00	1.00
Circulation Librarian	1.00	1.00	1.00
Reference Librarian	1.00	1.00	1.00
PT Librarian	0.50	0.50	0.50
Subtotal	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>
<b>BUILDING AND DEVELOPMENT</b>			
Director of Building & Development	1.00	1.00	1.00
Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>ANIMAL CONTROL</b>			
Animal Shelter Manager	1.00	0.00	0.00
Animal Control Officer	2.00	3.00	3.00
Subtotal	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

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

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2013-2014</u>	<u>FY 2014-2015</u>	<u>FY 2015-2016</u>
<b><u>GENERAL FUND (Cont'd.)</u></b>			
<b>POLICE DEPARTMENT</b>			
Police Chief	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00
Corporal	4.00	4.00	4.00
Sergeant	5.00	5.00	5.00
Detective	0.00	0.00	0.00
Sr. Police Officer	0.00	0.00	0.00
Police Officer	16.00	16.00	17.00
Records/Property Clerk Clerk	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Communications Manager	1.00	1.00	1.00
Sr. Dispatcher	3.00	3.00	3.00
Dispatcher	5.00	5.00	5.00
PT Clerk	0.50	0.50	0.50
Subtotal	40.50	40.50	41.50
<b>FIRE DEPARTMENT</b>			
Director of Fire Services	1.00	1.00	1.00
Captain	3.00	3.00	3.00
Lieutenant	3.00	3.00	3.00
Firefighter III	15.00	15.00	18.00
Administrative Assistant	1.00	1.00	1.00
Subtotal	23.00	23.00	26.00
<b>CODE ENFORCEMENT</b>			
Director of Code Enforcement	1.00	1.00	1.00
Sr. Health Inspector	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Health Inspector	1.00	1.00	1.00
Subtotal	4.00	4.00	4.00
<b>PARK DEPARTMENT</b>			
Director of Public Works	0.50	0.50	0.50
Foreman	1.00	1.00	1.00
Technician II	0.00	2.00	2.00
Technician I	6.00	5.00	6.00
Subtotal	7.50	8.50	9.50

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

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2013-2014</u>	<u>FY 2014-2015</u>	<u>FY 2015-2016</u>
<b><u>GENERAL FUND (Cont'd.)</u></b>			
<b>COMMUNITY SERVICES</b>			
Director of Community Services	1.00	1.00	1.00
Subtotal	1.00	1.00	1.00
<b>GENERAL MAINTENANCE</b>			
Foreman	0.50	0.50	0.50
Fleet Technician III	0.00	0.50	0.50
Fleet Technician II	0.50	0.50	0.50
Fleet Technician I	0.50	0.50	0.50
Administrative Assistant	0.50	0.50	0.50
Building Maintenance I	1.00	1.00	1.00
Subtotal	3.00	3.50	3.50
<b>SUBTOTAL GENERAL FUND</b>	<b>93.00</b>	<b>94.50</b>	<b>99.50</b>
<b><u>UTILITY FUND</u></b>			
<b>ENGINEERING</b>			
PT Engineer	0.50	0.00	0.00
Construction Inspector	1.00	1.00	1.00
Subtotal	1.50	1.00	1.00
<b>UTILITY ADMINISTRATION</b>			
City Manager	0.50	0.50	0.50
Director of Finance	0.50	0.50	0.50
Director of Human Resources	0.50	0.50	0.50
Accounting Assistant	0.50	0.50	0.50
Customer Service Rep. II	1.00	1.00	1.00
Customer Service Rep. I	2.00	1.00	1.00
Customer Service Rep/Purchasing Agent	0.50	0.50	0.50
Subtotal	5.50	4.50	4.50

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

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2013-2014</u>	<u>FY 2014-2015</u>	<u>FY 2015-2016</u>
<b><u>UTILITY FUND (Cont'd.)</u></b>			
<b>WATER TREATMENT</b>			
Director of Utilities	1.00	1.00	1.00
Chief Operator	1.00	1.00	1.00
Operator II	1.00	1.00	1.00
Operator I	6.00	6.00	6.00
Subtotal	9.00	9.00	9.00
<b>WASTEWATER PLANTS</b>			
Chief Operator	1.00	1.00	1.00
Operator II	1.00	1.00	1.00
Operator I	1.00	1.00	1.00
Subtotal	3.00	3.00	3.00
<b>UTILITY DEPARTMENT</b>			
Foreman	1.00	1.00	1.00
Electrician	1.00	1.00	1.00
Welder	0.50	0.50	0.50
Maintenance Technician	0.50	0.50	0.50
Technician III	0.00	1.00	1.00
Technician II	3.00	4.00	4.00
Technician I	9.00	7.00	7.00
Subtotal	15.00	15.00	15.00
<b>UTILITY MAINTENANCE</b>			
Foreman	0.50	0.50	0.50
Fleet Technician III	0.00	0.50	0.50
Fleet Technician II	0.50	0.50	0.50
Fleet Technician I	0.50	0.50	0.50
Asministrative Assistant	0.50	0.50	0.50
Building Maintenance I	1.00	1.00	1.00
Subtotal	3.00	3.50	3.50
<b>SUBTOTAL UTILITY FUND</b>	<b>37.00</b>	<b>36.00</b>	<b>36.00</b>

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

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2013-2014</u>	<u>FY 2014-2015</u>	<u>FY 2015-2016</u>
<b><u>STREET FUND</u></b>			
<b>STREET FUND</b>			
Director of Public Works	0.50	0.50	0.50
Foreman	1.00	1.00	1.00
Welder	0.50	0.50	0.50
Maintenance Technician	0.50	0.50	0.50
Technician II	3.00	3.00	3.00
Technician I	5.00	5.00	5.00
<b>SUBTOTAL STREET FUND</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>
<b><u>CIVIC CENTER FUND</u></b>			
<b>CIVIC CENTER</b>			
Civic Center Manager	1.00	1.00	1.00
Assistant Civic Center Manager	1.00	1.00	1.00
Building Maintenance I	2.00	2.00	2.00
<b>SUBTOTAL CIVIC CENTER FUND</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>AIRPORT FUND</u></b>			
<b>AIRPORT</b>			
Airport Manager	1.00	1.00	1.00
Airport Maintenance I	2.00	2.00	2.00
<b>SUBTOTAL AIRPORT FUND</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>TOTAL ALL FUNDS</b>	<b>147.50</b>	<b>148.00</b>	<b>153.00</b>

**BUDGET SCHEDULE  
FY 2015-2016**

**I. Wednesday, April 29 9:00 A.M.** Department Head meeting to distribute budget request forms and to review the budget schedule.

**II. Tuesday, May 26** Budget Requests sent to Mike and Brenda

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

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

**Monday, June 15 2:00 P.M. Paul Henderson** Airport  
TxDot Ramp Grant

**Monday, June 15 3:00 P.M. Eddie Perritt** Building and Development

**Monday, June 15 4:00 P.M. Debbie Corbell** Code Enforcement

**Tuesday, June 16 9:00 A.M. Buck Heath** Park Department  
Cemetery  
Vehicle Services  
Street Department

**Thursday, June 18 9:00 A.M. Wayne Isbell** Animal Shelter  
Police Department  
Police Seizure Proceeds  
Law Enforcement Educational  
Police Escrow  
Drug and Crime Prevention

**Thursday, June 18 3:00 P.M. Larry McRae** Fire Department

**Friday, June 19 9:00 A.M. Anthony Razor** Water Treatment  
Wastewater Plant  
Utility Department

**Monday, June 22 9:00 A.M. Jacob Hatfield** Community Service  
Civic Center  
Library  
Library Memorial  
Hobbs Account

**Monday, June 22 3:00 P.M. Charlie Smith** Economic Development

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

**V. Tuesday, August 4** Distribute Proposed Budget to Council

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

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

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

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

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

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

**FUND AND DEPARTMENT CLASSIFICATION**

**FUND NO.**

**NAME/DESCRIPTION**

**GENERAL GOVERNMENTAL FUNDS**

**GENERAL FUNDS**

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

165	GENERAL CAPITAL FUND	
	66	General Capital

415	STREET FUND	
	01	Streets

430	CURB & GUTTER ASSESSMENT FUND	
	44	Curb & Gutter Assessment

**SPECIAL REVENUE FUNDS**

404	RESCUE RECOVERY FUND	
	14	Rescue Recovery

407	PEG FUND	
	01	Peg

408	LIBRARY GRANTS FUND	
	08	Library Grants

409	TOURISM/HISTORICAL BUDGET FUND	
	08	Tourism/Historical

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

**CAPITAL PROJECT FUNDS**

600	NEW WATER TREATMENT PLANT FUND	61	New Water Plant
610	WATER DEVELOPMENT BOARD FUND	62	Water Development Board
630	STREET IMPROVEMENT FUND	64	Street Improvement
680	PARK IMPROVEMENTS FUND	69	Park Improvements
690	COMMUNITY IMPROVEMENT FUND	70	Community Improvement

**DEBT SERVICE FUND**

700	DEBT SERVICE FUND	71	Debt Service
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**PROPRIETARY FUNDS**

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

**FIDUCIARY FUNDS**

520	POLICE ESCROW FUND	53	Police Escrow
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**OBJECT CODE CLASSIFICATION  
AND EXPLANATION FOR EXPENDITURES**

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

**PERSONNEL SERVICES**

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

**SUPPLIES AND MATERIALS**

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

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

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

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

400-499

**MAINTENANCE OF EQUIPMENT AND MACHINERY**

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

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

420     **OTHER**

500-599

**CONTRACTUAL SERVICES**

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

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

**CAPITAL OUTLAY**

- 601    **BUILDINGS**  
Includes all buildings and structures, pump houses, park buildings, fire stations, etc.
- 602    **LAND**  
Includes all costs of acquiring land, such as, purchase price, commission, abstracts, court costs, filing fees, appraisals, attorney fees, etc.
- 603    **LAND IMPROVEMENTS**  
Includes all expenditures covering cost of drainage, engineering, inspections, sodding, grading, etc.
- 604    **UNASSIGNED**
- 605    **LIBRARY BOOKS**  
Includes all expenditures for the purchase of library books.
- 606    **UNASSIGNED**
- 609    **DATA PROCESSING EQUIPMENT**  
Includes all expenditures for the purchase of computer hardware and software.
- 610    **OFFICE EQUIPMENT**  
Includes all new or used additions to office equipment, such as: typewriters, word processors, adding machines, calculators, duplicating machines, desks, chairs, filing cabinets, draperies, bookcases, etc.
- 611    **MACHINERY AND EQUIPMENT**  
Includes the purchase price of all tractors, ditching machines, dozers, booms, power mowers, sweepers, and other heavy construction equipment.
- 612    **OTHER EQUIPMENT**  
Includes cameras, air conditioning, fire hose, recreational and playground equipment, drinking fountains, heaters, radios, radar units, leak detectors, air blowers, etc.
- 613    **MOTOR VEHICLES**  
Includes the purchase price and transportation of all automobiles, trucks, trailers, attachments, and appendages. All major items purchased to equip the vehicle for service are to be charged to this account. This includes such items as power take-off, winch, siren, beacon lights, etc.
- 614    **SHOP EQUIPMENT**  
Includes purchase price of battery chargers, burners, jack hammers, compressors, portable welders, cutters, printing presses, generators, and other auto, printing and electrical shop equipment. Does not include small hand tools which should be charged to object code 211.
- 615    **UNASSIGNED**
- 616    **STREET IMPROVEMENTS**  
Includes street paving, sidewalks, curbs, gutters, culverts, storm drains and associated costs.
- 617    **WATER SYSTEM IMPROVEMENTS**  
Includes water mains, meters and settings, fire hydrants, storage tanks, water towers, water wells, pumping units, water treatment improvements and installation, etc.
- 618    **WASTEWATER SYSTEM IMPROVEMENTS**

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

619 **UNASSIGNED**

620 **TRAFFIC ENGINEERING IMPROVEMENTS**

Includes expenditures relating to design and location of traffic control devices, and for installation of traffic control devices, such as, traffic signals, street name signs, and traffic signs.

621 **OTHER IMPROVEMENTS**

Includes runways and taxiways, fences, sprinkler irrigation systems, tennis courts, parking lot paving, firing ranges, etc.

622 **CONTINGENCY**

700-799

**DEBT SERVICE**

701 **PRINCIPAL-GENERAL OBLIGATION BONDS**

702 **PRINCIPAL-REVENUE BONDS**

703 **PRINCIPAL-INSTALLMENT PAYMENTS**

Includes lease-purchase agreements and all types of installment and time payments.

705 **AGENT AND ADMINISTRATIVE FEES**

711 **INTEREST-GENERAL OBLIGATION BONDS**

712 **INTEREST-REVENUE BONDS**

713 **INTEREST-INSTALLMENT PAYMENTS**

Includes lease-purchase agreements and all types of installment and time payments.

714 **CONTRACTUAL BOND PAYMENTS**

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

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

**REVENUE CLASSIFICATION**

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

100-199 **TAXES**

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

200-299 **CHARGES FOR CURRENT SERVICES**

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

300-399 **LICENSES AND PERMITS**

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

400-499 **FINES AND FORFEITURES**

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

500-599 **INTEREST AND RENT**

- 505 Interest Income
- 510 Leases and Rentals

600-699 **INTERGOVERNMENTAL REVENUE**

- 605 Intergovernmental Revenue
- 610 Revenue Sharing

700-799 **OTHER REVENUE**

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