

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

<u>FISCAL YEAR</u>	<u>MAY PRINCIPAL</u>	<u>MAY INTEREST</u>	<u>NOVEMBER INTEREST</u>
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
	3,705,000.00	528,681.25	528,681.25

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

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

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

<u>FISCAL YEAR</u>	<u>MAY PRINCIPAL</u>	<u>MAY INTEREST</u>	<u>NOVEMBER INTEREST</u>
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
	5,710,000.00	544,562.50	544,562.50

Issued for City's share of Loop Project and construction of NW 12.

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-2008

<u>FISCAL YEAR</u>	<u>MARCH PRINCIPAL</u>	<u>MARCH INTEREST</u>	<u>SEPTEMBER INTEREST</u>
2017-2018	650,000.00	108,131.25	104,875.00
2018-2019	670,000.00	104,875.00	101,525.00
2019-2020	1,125,000.00	101,525.00	95,900.00
2020-2021	1,145,000.00	95,900.00	90,175.00
2021-2022	1,165,000.00	90,175.00	84,350.00
2022-2023	1,185,000.00	84,350.00	78,425.00
2023-2024	1,210,000.00	78,425.00	72,375.00
2024-2025	1,235,000.00	72,375.00	66,200.00
2025-2026	1,255,000.00	66,200.00	59,925.00
2026-2027	1,525,000.00	59,925.00	52,300.00
2027-2028	1,540,000.00	52,300.00	44,600.00
2028-2029	1,750,000.00	44,600.00	35,850.00
2029-2030	1,765,000.00	35,850.00	27,025.00
2030-2031	1,785,000.00	27,025.00	18,100.00
2031-2032	1,800,000.00	18,100.00	9,100.00
2032-2033	1,820,000.00	9,100.00	0.00
	21,625,000.00	1,048,856.25	940,725.00

Current payments for the \$24,785,000 loan from the 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.

This payment schedule is through the final installment - #67 - of the project.

Dated: May 15, 2008
Term: 20 Years
Initial Principal: \$24,785,000
Payee: US Bank

City of Mount Pleasant, Texas
UTILITY SYSTEM REFUNDING BONDS
UTILITY FUND
SERIES-2016

<u>FISCAL YEAR</u>	<u>MAY PRINCIPLE</u>	<u>MAY INTEREST</u>	<u>NOVEMBER INTEREST</u>
2017-2018	670,000.00	24,486.00	24,486.00
2018-2019	675,000.00	19,159.50	19,159.50
2019-2020	270,000.00	13,793.25	13,793.25
2020-2021	260,000.00	11,646.75	11,646.75
2021-2022	255,000.00	9,579.75	9,579.75
2022-2023	250,000.00	7,552.50	7,552.50
2023-2024	240,000.00	5,565.00	5,565.00
2024-2025	235,000.00	3,657.00	3,657.00
2025-2026	225,000.00	1,788.75	1,788.75
	3,080,000.00	97,228.50	97,228.50

These refunding bonds were issued to refund Utility Bond Series 2006 and Series 2010. (Series 2006 was originally issued to finance the design of the Lake Bob Sandlin Water Treatment Plant. Series 2010 was a refunding of the original Series 1999 issued for the purchase of additional water rights from the Titus County Freshwater District)

Dated: September 29, 2016

Term: 10 Years

Principal: \$3,575,000

Payee: TIB - The Independent Bankers Bank

**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>
ADMINISTRATION		
City Manager		Unclassified
Director of Finance		Unclassified
Director of Human Resources/City Secretary		Unclassified
Accounting Assistant	8	8
Administrative Assistant	4	5
Customer Service/Purchasing Agent	4	4
Utility Office Manager	11	11
Customer Service Representative II	6	6
Customer Service Representative I	3	3
MUNICIPAL COURT		
Municipal Court Administrator/Warrant Officer	11	11
Municipal Court Clerk	3	3
Part-Time Municipal Court Judge		Unclassified
POLICE DEPARTMENT		
Police Chief		Unclassified
Assistant Police Chief	18F	18
Lieutenant	15C	15
Sergeant	12C	12
Police Officer	9	9
Dispatcher	4B	4
Records Manager/Analyst	5F	5
Administrative Assistant	5H	5
Crime Victims Liaison	5D	5
Property Room Manager/Evidence Tech	5E	5
<u>Animal Shelter</u>		
Animal Control Officer	2D	2
Customer Service Representative	2	2
FIRE DEPARTMENT (207K Schedule)		
Fire Chief		Unclassified
Deputy Chief	16F	16
Captain	15D	15
Driver Operator	12D	12
Firefighter III	11B	11
Firefighter II	10	10
Firefighter I	9	9
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

Lead Code Compliance Officer

9

9

Code Compliance Officer II

7

7

Code Compliance Officer I

5

5

COMMUNITY SERVICES

Director of Community Services & Parks

Unclassified

Community Services Assistant

6

7

Library

Head Librarian

12

12

Library Assistant

2

2

Civic Center

Civic Center Manager

12

12

Assistant Civic Center Manager

5

5

Event Services II

3

3

Event Services I

2

2

AIRPORT

Airport Manager

Unclassified

Airport Maintenance II

4

4

Airport Maintenance I

3

3

PUBLIC WORKS

Inspection

Construction Inspector

13

13

Maintenance

Welder

6

6

Technician III

6

6

Electrician

8

8

Building Maintenance

2

2

**OCCUPATIONAL INDEX
TO POSITIONS**

**ENTRY
GRADE**

**MAXIMUM
GRADE**

Garage

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

Parks and Streets

Foreman	13	13
Technician II	3	3
Technician I	1	2

Director of Utilities

Unclassified

Water Plant and Wastewater Plant

Chief Operator	13	13
Operator III	6	6
Operator II	4	5
Operator I	2	2

Utilities

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

CITY OF MOUNT PLEASANT
SALARY SCHEDULE

10/1/2017-9/30/2018

GRADE		A	B	C	D	E	F	G	H	I	J
STEPS											
1	Hourly	13.928	14.276	14.633	14.999	15.374	15.758	16.152	16.556	16.970	17.394
	Overtime	20.892	21.414	21.950	22.499	23.061	23.637	24.228	24.834	25.455	26.091
	Semi-Mo.	1,114.240	1,142.080	1,170.640	1,199.920	1,229.920	1,260.640	1,292.160	1,324.480	1,357.600	1,391.520
	Monthly	2,414.140	2,474.459	2,536.338	2,599.777	2,664.775	2,731.334	2,799.626	2,869.651	2,941.410	3,014.902
	Annually	28,970.240	29,694.080	30,436.640	31,197.920	31,977.920	32,776.640	33,596.160	34,436.480	35,297.600	36,179.520
2	Hourly	14.633	14.999	15.374	15.758	16.152	16.556	16.970	17.394	17.829	18.275
	Overtime	21.950	22.499	23.061	23.637	24.228	24.834	25.455	26.091	26.744	27.413
	Semi-Mo.	1,170.640	1,199.920	1,229.920	1,260.640	1,292.160	1,324.480	1,357.600	1,391.520	1,426.320	1,462.000
	Monthly	2,536.338	2,599.777	2,664.775	2,731.334	2,799.626	2,869.651	2,941.410	3,014.902	3,090.301	3,167.606
	Annually	30,436.640	31,197.920	31,977.920	32,776.640	33,596.160	34,436.480	35,297.600	36,179.520	37,084.320	38,012.000
3	Hourly	15.374	15.758	16.152	16.556	16.970	17.394	17.829	18.275	18.732	19.200
	Overtime	23.061	23.637	24.228	24.834	25.455	26.091	26.744	27.413	28.098	28.800
	Semi-Mo.	1,229.920	1,260.640	1,292.160	1,324.480	1,357.600	1,391.520	1,426.320	1,462.000	1,498.560	1,536.000
	Monthly	2,664.822	2,731.381	2,799.675	2,869.701	2,941.461	3,014.954	3,090.354	3,167.661	3,246.874	3,327.994
	Annually	31,977.920	32,776.640	33,596.160	34,436.480	35,297.600	36,179.520	37,084.320	38,012.000	38,962.560	39,936.000
4	Hourly	16.152	16.556	16.970	17.394	17.829	18.275	18.732	19.200	19.680	20.172
	Overtime	24.228	24.834	25.455	26.091	26.744	27.413	28.098	28.800	29.520	30.258
	Semi-Mo.	1,292.160	1,324.480	1,357.600	1,391.520	1,426.320	1,462.000	1,498.560	1,536.000	1,574.400	1,613.760
	Monthly	2,799.675	2,869.701	2,941.461	3,014.954	3,090.354	3,167.661	3,246.874	3,327.994	3,411.193	3,496.473
	Annually	33,596.160	34,436.480	35,297.600	36,179.520	37,084.320	38,012.000	38,962.560	39,936.000	40,934.400	41,957.760
5	Hourly	16.970	17.394	17.829	18.275	18.732	19.200	19.680	20.172	20.676	21.193
	Overtime	25.455	26.091	26.744	27.413	28.098	28.800	29.520	30.258	31.014	31.790
	Semi-Mo.	1,357.600	1,391.520	1,426.320	1,462.000	1,498.560	1,536.000	1,574.400	1,613.760	1,654.080	1,695.440
	Monthly	2,941.461	3,014.954	3,090.354	3,167.661	3,246.874	3,327.994	3,411.193	3,496.473	3,583.833	3,673.446
	Annually	35,297.600	36,179.520	37,084.320	38,012.000	38,962.560	39,936.000	40,934.400	41,957.760	43,006.080	44,081.440
6	Hourly	17.829	18.275	18.732	19.200	19.680	20.172	20.676	21.193	21.723	22.266
	Overtime	26.744	27.413	28.098	28.800	29.520	30.258	31.014	31.790	32.585	33.399
	Semi-Mo.	1,426.320	1,462.000	1,498.560	1,536.000	1,574.400	1,613.760	1,654.080	1,695.440	1,737.840	1,781.280
	Monthly	3,090.354	3,167.661	3,246.874	3,327.994	3,411.193	3,496.473	3,583.833	3,673.446	3,765.313	3,859.433
	Annually	37,084.320	38,012.000	38,962.560	39,936.000	40,934.400	41,957.760	43,006.080	44,081.440	45,183.840	46,313.280
7	Hourly	18.732	19.200	19.680	20.172	20.676	21.193	21.723	22.266	22.823	23.394
	Overtime	28.098	28.800	29.520	30.258	31.014	31.790	32.585	33.399	34.235	35.091
	Semi-Mo.	1,498.560	1,536.000	1,574.400	1,613.760	1,654.080	1,695.440	1,737.840	1,781.280	1,825.840	1,871.520
	Monthly	3,246.874	3,327.994	3,411.193	3,496.473	3,583.833	3,673.446	3,765.313	3,859.433	3,955.979	4,054.952
	Annually	38,962.560	39,936.000	40,934.400	41,957.760	43,006.080	44,081.440	45,183.840	46,313.280	47,471.840	48,659.520
8	Hourly	19.680	20.172	20.676	21.193	21.723	22.266	22.823	23.394	23.979	24.578
	Overtime	29.520	30.258	31.014	31.790	32.585	33.399	34.235	35.091	35.969	36.867
	Semi-Mo.	1,574.400	1,613.760	1,654.080	1,695.440	1,737.840	1,781.280	1,825.840	1,871.520	1,918.320	1,966.240
	Monthly	3,411.193	3,496.473	3,583.833	3,673.446	3,765.313	3,859.433	3,955.979	4,054.952	4,156.352	4,260.178
	Annually	40,934.400	41,957.760	43,006.080	44,081.440	45,183.840	46,313.280	47,471.840	48,659.520	49,876.320	51,122.240
9	Hourly	20.676	21.193	21.723	22.266	22.823	23.394	23.979	24.578	25.192	25.822
	Overtime	31.014	31.790	32.585	33.399	34.235	35.091	35.969	36.867	37.788	38.733
	Semi-Mo.	1,654.080	1,695.440	1,737.840	1,781.280	1,825.840	1,871.520	1,918.320	1,966.240	2,015.360	2,065.760
	Monthly	3,583.833	3,673.446	3,765.313	3,859.433	3,955.979	4,054.952	4,156.352	4,260.178	4,366.605	4,475.805
	Annually	43,006.080	44,081.440	45,183.840	46,313.280	47,471.840	48,659.520	49,876.320	51,122.240	52,399.360	53,709.760

CITY OF MOUNT PLEASANT
SALARY SCHEDULE

10/1/2017-9/30/2018

GRADE		A	B	C	D	E	F	G	H	I	J
STEPS											
10	Hourly	21.723	22.266	22.823	23.394	23.979	24.578	25.192	25.822	26.468	27.130
	Overtime	32.585	33.399	34.235	35.091	35.969	36.867	37.788	38.733	39.702	40.695
	Semi-Mo.	1,737.840	1,781.280	1,825.840	1,871.520	1,918.320	1,966.240	2,015.360	2,065.760	2,117.440	2,170.400
	Monthly	3,765.313	3,859.433	3,955.979	4,054.952	4,156.352	4,260.178	4,366.605	4,475.805	4,587.778	4,702.524
	Annually	45,183.840	46,313.280	47,471.840	48,659.520	49,876.320	51,122.240	52,399.360	53,709.760	55,053.440	56,430.400
11	Hourly	22.823	23.394	23.979	24.578	25.192	25.822	26.468	27.130	27.808	28.503
	Overtime	34.235	35.091	35.969	36.867	37.788	38.733	39.702	40.695	41.712	42.755
	Semi-Mo.	1,825.840	1,871.520	1,918.320	1,966.240	2,015.360	2,065.760	2,117.440	2,170.400	2,224.640	2,280.240
	Monthly	3,955.979	4,054.952	4,156.352	4,260.178	4,366.605	4,475.805	4,587.778	4,702.524	4,820.044	4,940.510
	Annually	47,471.840	48,659.520	49,876.320	51,122.240	52,399.360	53,709.760	55,053.440	56,430.400	57,840.640	59,286.240
12	Hourly	23.979	24.578	25.192	25.822	26.468	27.130	27.808	28.503	29.216	29.946
	Overtime	35.969	36.867	37.788	38.733	39.702	40.695	41.712	42.755	43.824	44.919
	Semi-Mo.	1,918.320	1,966.240	2,015.360	2,065.760	2,117.440	2,170.400	2,224.640	2,280.240	2,337.280	2,395.680
	Monthly	4,156.352	4,260.178	4,366.605	4,475.805	4,587.778	4,702.524	4,820.044	4,940.510	5,064.097	5,190.630
	Annually	49,876.320	51,122.240	52,399.360	53,709.760	55,053.440	56,430.400	57,840.640	59,286.240	60,769.280	62,287.680
13	Hourly	25.192	25.822	26.468	27.130	27.808	28.503	29.216	29.946	30.695	31.462
	Overtime	37.788	38.733	39.702	40.695	41.712	42.755	43.824	44.919	46.043	47.193
	Semi-Mo.	2,015.360	2,065.760	2,117.440	2,170.400	2,224.640	2,280.240	2,337.280	2,395.680	2,455.600	2,516.960
	Monthly	4,366.605	4,475.805	4,587.778	4,702.524	4,820.044	4,940.510	5,064.097	5,190.630	5,320.456	5,453.403
	Annually	52,399.360	53,709.760	55,053.440	56,430.400	57,840.640	59,286.240	60,769.280	62,287.680	63,845.600	65,440.960
14	Hourly	26.468	27.130	27.808	28.503	29.216	29.946	30.695	31.462	32.249	33.055
	Overtime	39.702	40.695	41.712	42.755	43.824	44.919	46.043	47.193	48.374	49.583
	Semi-Mo.	2,117.440	2,170.400	2,224.640	2,280.240	2,337.280	2,395.680	2,455.600	2,516.960	2,579.920	2,644.400
	Monthly	4,587.778	4,702.524	4,820.044	4,940.510	5,064.097	5,190.630	5,320.456	5,453.403	5,589.816	5,729.522
	Annually	55,053.440	56,430.400	57,840.640	59,286.240	60,769.280	62,287.680	63,845.600	65,440.960	67,077.920	68,754.400
15	Hourly	27.808	28.503	29.216	29.946	30.695	31.462	32.249	33.055	33.881	34.728
	Overtime	41.712	42.755	43.824	44.919	46.043	47.193	48.374	49.583	50.822	52.092
	Semi-Mo.	2,224.640	2,280.240	2,337.280	2,395.680	2,455.600	2,516.960	2,579.920	2,644.400	2,710.480	2,778.240
	Monthly	4,820.044	4,940.510	5,064.097	5,190.630	5,320.456	5,453.403	5,589.816	5,729.522	5,872.695	6,019.508
	Annually	57,840.640	59,286.240	60,769.280	62,287.680	63,845.600	65,440.960	67,077.920	68,754.400	70,472.480	72,234.240
16	Hourly	29.216	29.946	30.695	31.462	32.249	33.055	33.881	34.728	35.596	36.486
	Overtime	43.824	44.919	46.043	47.193	48.374	49.583	50.822	52.092	53.394	54.729
	Semi-Mo.	2,337.280	2,395.680	2,455.600	2,516.960	2,579.920	2,644.400	2,710.480	2,778.240	2,847.680	2,918.880
	Monthly	5,064.097	5,190.630	5,320.456	5,453.403	5,589.816	5,729.522	5,872.695	6,019.508	6,169.961	6,324.228
	Annually	60,769.280	62,287.680	63,845.600	65,440.960	67,077.920	68,754.400	70,472.480	72,234.240	74,039.680	75,890.880
17	Hourly	30.695	31.462	32.249	33.055	33.881	34.728	35.596	36.486	37.398	38.333
	Overtime	46.043	47.193	48.374	49.583	50.822	52.092	53.394	54.729	56.097	57.500
	Semi-Mo.	2,455.600	2,516.960	2,579.920	2,644.400	2,710.480	2,778.240	2,847.680	2,918.880	2,991.840	3,066.640
	Monthly	5,320.456	5,453.403	5,589.816	5,729.522	5,872.695	6,019.508	6,169.961	6,324.228	6,482.308	6,644.374
	Annually	63,845.600	65,440.960	67,077.920	68,754.400	70,472.480	72,234.240	74,039.680	75,890.880	77,787.840	79,732.640
18	Hourly	32.249	33.055	33.881	34.728	35.596	36.486	37.398	38.333	39.291	40.273
	Overtime	48.374	49.583	50.822	52.092	53.394	54.729	56.097	57.500	58.937	60.410
	Semi-Mo.	2,579.920	2,644.400	2,710.480	2,778.240	2,847.680	2,918.880	2,991.840	3,066.640	3,143.280	3,221.840
	Monthly	5,589.816	5,729.522	5,872.695	6,019.508	6,169.961	6,324.228	6,482.308	6,644.374	6,810.427	6,980.640
	Annually	67,077.920	68,754.400	70,472.480	72,234.240	74,039.680	75,890.880	77,787.840	79,732.640	81,725.280	83,767.840

CITY OF MOUNT PLEASANT
27 DAY WRK CYCLE SECTION 207K

10/1/2017-9/30/2018

STEPS		GRADE	A	B	C	D	E	F	G	H	I
9	HOURLY		13.659	14.000	14.342	14.700	15.059	15.435	15.812	16.207	16.603
	OVERTIME		20.489	21.000	21.513	22.050	22.589	23.153	23.718	24.311	24.905
	HALF-TIME		*	*	*	*	*	*	*	*	*
	SEMI-MO.		1,529.808	1,568.000	1,606.304	1,646.400	1,686.608	1,728.720	1,770.944	1,815.184	1,859.536
	MONTHLY		3,314.584	3,397.333	3,480.325	3,567.200	3,654.317	3,745.560	3,837.045	3,932.899	4,028.995
	ANNUALLY		39,775.008	40,768.000	41,763.904	42,806.400	43,851.808	44,946.720	46,044.544	47,194.784	48,347.936
10	HOURLY		14.342	14.700	15.059	15.435	15.812	16.207	16.603	17.017	17.433
	OVERTIME		21.513	22.050	22.589	23.153	23.718	24.311	24.905	25.526	26.150
	HALF-TIME		*	*	*	*	*	*	*	*	*
	SEMI-MO.		1,606.304	1,646.400	1,686.608	1,728.720	1,770.944	1,815.184	1,859.536	1,905.904	1,952.496
	MONTHLY		3,480.325	3,567.200	3,654.317	3,745.560	3,837.045	3,932.899	4,028.995	4,129.459	4,230.408
	ANNUALLY		41,763.904	42,806.400	43,851.808	44,946.720	46,044.544	47,194.784	48,347.936	49,553.504	50,764.896
11	HOURLY		15.059	15.435	15.812	16.207	16.603	17.017	17.433	17.868	18.305
	OVERTIME		22.589	23.153	23.718	24.311	24.905	25.526	26.150	26.802	27.458
	HALF-TIME		*	*	*	*	*	*	*	*	*
	SEMI-MO.		1,686.608	1,728.720	1,770.944	1,815.184	1,859.536	1,905.904	1,952.496	2,001.216	2,050.160
	MONTHLY		3,654.317	3,745.560	3,837.045	3,932.899	4,028.995	4,129.459	4,230.408	4,335.968	4,442.013
	ANNUALLY		43,851.808	44,946.720	46,044.544	47,194.784	48,347.936	49,553.504	50,764.896	52,031.616	53,304.160
12	HOURLY		15.812	16.207	16.603	17.017	17.433	17.868	18.305	18.761	19.220
	OVERTIME		23.718	24.311	24.905	25.526	26.150	26.802	27.458	28.142	28.830
	HALF-TIME		*	*	*	*	*	*	*	*	*
	SEMI-MO.		1,770.944	1,815.184	1,859.536	1,905.904	1,952.496	2,001.216	2,050.160	2,101.232	2,152.640
	MONTHLY		3,837.045	3,932.899	4,028.995	4,129.459	4,230.408	4,335.968	4,442.013	4,552.669	4,664.053
	ANNUALLY		46,044.544	47,194.784	48,347.936	49,553.504	50,764.896	52,031.616	53,304.160	54,632.032	55,968.640
13	HOURLY		16.603	17.017	17.433	17.868	18.305	18.761	19.220	19.699	20.181
	OVERTIME		24.905	25.526	26.150	26.802	27.458	28.142	28.830	29.549	30.272
	HALF-TIME		*	*	*	*	*	*	*	*	*
	SEMI-MO.		1,859.536	1,905.904	1,952.496	2,001.216	2,050.160	2,101.232	2,152.640	2,206.288	2,260.272
	MONTHLY		4,028.995	4,129.459	4,230.408	4,335.968	4,442.013	4,552.669	4,664.053	4,780.291	4,897.256
	ANNUALLY		48,347.936	49,553.504	50,764.896	52,031.616	53,304.160	54,632.032	55,968.640	57,363.488	58,767.072
14	HOURLY		17.433	17.868	18.305	18.761	19.220	19.699	20.181	20.684	21.190
	OVERTIME		26.150	26.802	27.458	28.142	28.830	29.549	30.272	31.026	31.785
	HALF-TIME		*	*	*	*	*	*	*	*	*
	SEMI-MO.		1,952.496	2,001.216	2,050.160	2,101.232	2,152.640	2,206.288	2,260.272	2,316.608	2,373.280
	MONTHLY		4,230.408	4,335.968	4,442.013	4,552.669	4,664.053	4,780.291	4,897.256	5,019.317	5,142.107
	ANNUALLY		50,764.896	52,031.616	53,304.160	54,632.032	55,968.640	57,363.488	58,767.072	60,231.808	61,705.280
15	HOURLY		18.305	18.761	19.220	19.699	20.181	20.684	21.190	21.718	22.250
	OVERTIME		27.458	28.142	28.830	29.549	30.272	31.026	31.785	32.577	33.375
	HALF-TIME		*	*	*	*	*	*	*	*	*
	SEMI-MO.		2,050.160	2,101.232	2,152.640	2,206.288	2,260.272	2,316.608	2,373.280	2,432.416	2,492.000
	MONTHLY		4,442.013	4,552.669	4,664.053	4,780.291	4,897.256	5,019.317	5,142.107	5,270.235	5,399.333
	ANNUALLY		53,304.160	54,632.032	55,968.640	57,363.488	58,767.072	60,231.808	61,705.280	63,242.816	64,792.000
16	HOURLY		19.220	19.699	20.181	20.684	21.190	21.718	22.250	22.804	23.363
	OVERTIME		28.830	29.549	30.272	31.026	31.785	32.577	33.375	34.206	35.045
	HALF-TIME		*	*	*	*	*	*	*	*	*
	SEMI-MO.		2,152.640	2,206.288	2,260.272	2,316.608	2,373.280	2,432.416	2,492.000	2,554.048	2,616.656
	MONTHLY		4,664.053	4,780.291	4,897.256	5,019.317	5,142.107	5,270.235	5,399.333	5,533.771	5,669.421
	ANNUALLY		55,968.640	57,363.488	58,767.072	60,231.808	61,705.280	63,242.816	64,792.000	66,405.248	68,033.056

* 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 2015-2016</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>
<u>GENERAL FUND</u>			
GENERAL ADMINISTRATION			
City Manager	0.50	0.50	0.50
Director of Finance	0.50	0.50	0.50
Director of Human Resources/City Secretary	0.50	0.50	0.50
Accounting Assistant	0.50	0.50	0.50
Customer Service Rep./Purchasing Agent	0.50	0.50	0.50
Subtotal	2.50	2.50	2.50
MUNICIPAL COURT			
Court Administrator	1.00	1.00	1.00
Municipal Clerk	2.00	2.00	3.00
Subtotal	3.00	3.00	4.00
LIBRARY			
Librarian	1.00	1.00	1.00
Library Assistant	0.00	4.00	4.00
Youth Service Librarian	1.00	0.00	0.00
Circulation Librarian	1.00	0.00	0.00
Reference Librarian	1.00	0.00	0.00
PT Library Assistant	0.50	0.00	0.50
Subtotal	4.50	5.00	5.50
BUILDING AND DEVELOPMENT			
Director of Building & Development	1.00	1.00	1.00
Subtotal	1.00	1.00	1.00
ANIMAL CONTROL			
Animal Control Officer	3.00	3.00	3.00
Customer Service Representative	0.00	1.00	1.00
Subtotal	3.00	4.00	4.00

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

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2015-2016</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>
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GENERAL FUND (Cont'd.)

POLICE DEPARTMENT

Police Chief	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00
Lieutenant	2.00	3.00	3.00
Corporal	4.00	4.00	4.00
Sergeant	5.00	5.00	5.00
Police Officer	17.00	18.00	18.00
Records Manager/Analyst	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Communications Manager	1.00	0.00	0.00
Sr. Dispatcher	3.00	0.00	0.00
Dispatcher	5.00	9.00	9.00
Property Room Manager/Evd Tech	1.00	1.00	1.00
Crime Victim Liaison	1.00	1.00	1.00
PT Clerk	0.50	0.00	0.00

Subtotal

43.50	45.00	45.00
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FIRE DEPARTMENT

Director of Fire Services	1.00	1.00	1.00
Deputy Chief	0.00	0.00	3.00
Captain	3.00	3.00	3.00
Lieutenant	3.00	3.00	0.00
Driver Operator	0.00	6.00	6.00
Firefighter I - III	18.00	12.00	18.00
Administrative Assistant	1.00	1.00	1.00

Subtotal

26.00	26.00	32.00
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CODE ENFORCEMENT

Director of Code Enforcement	1.00	1.00	1.00
Lead Code Compliance Officer	1.00	1.00	1.00
Code Compliance Officer II	1.00	1.00	1.00
Code Compliance Officer I	1.00	1.00	1.00

Subtotal

4.00	4.00	4.00
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PARK DEPARTMENT

Director of Public Works	0.50	0.50	0.00
Foreman	1.00	1.00	1.00
Technician II	2.00	1.00	1.00
Technician I	6.00	7.00	8.00

Subtotal

9.50	9.50	10.00
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**City of Mount Pleasant
CONSOLIDATED DESCRIPTION OF WORKFORCE AND
LISTING OF POSITIONS (3 YEARS)**

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2015-2016</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>
<u>GENERAL FUND (Cont'd.)</u>			
COMMUNITY SERVICES			
Director of Community Services	1.00	1.00	1.00
Community Services Assistant	0.00	0.00	1.00
Subtotal	1.00	1.00	2.00
GENERAL MAINTENANCE			
Foreman	0.50	0.00	0.00
Fleet Technician III	0.50	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	3.50	3.00	3.00
SUBTOTAL GENERAL FUND	101.50	104.00	113.00
<u>UTILITY FUND</u>			
ENGINEERING			
Construction Inspector	1.00	1.00	1.00
Subtotal	1.00	1.00	1.00
UTILITY ADMINISTRATION			
City Manager	0.50	0.50	0.50
Director of Finance	0.50	0.50	0.50
Director of Human Resources/City Secretary	0.50	0.50	0.50
Accounting Assistant	0.50	0.50	0.50
Utility Office Manager	0.00	0.00	1.00
Customer Service Rep. II	1.00	1.00	0.00
Customer Service Rep. I	1.00	2.00	2.00
Customer Service Rep/Purchasing Agent	0.50	0.50	0.50
Subtotal	4.50	5.50	5.50

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

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2015-2016</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>
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UTILITY FUND (Cont'd.)

WATER TREATMENT

Director of Utilities/Public Works	1.00	1.00	1.00
Chief Operator	1.00	1.00	1.00
Operator III	0.00	0.00	0.00
Operator II	1.00	1.00	1.00
Operator I	6.00	7.00	7.00
Subtotal	9.00	10.00	10.00

WASTEWATER PLANTS

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

UTILITY DEPARTMENT

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	1.00	0.00	0.00
Technician II	4.00	4.00	4.00
Technician I	7.00	7.00	7.00
Subtotal	15.00	14.00	14.00

GENERAL MAINTENANCE

Foreman	0.50	1.00	0.00
Fleet Technician III	0.50	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	3.50	4.00	3.00

SUBTOTAL UTILITY FUND	36.00	37.50	36.50
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**City of Mount Pleasant
CONSOLIDATED DESCRIPTION OF WORKFORCE AND
LISTING OF POSITIONS (3 YEARS)**

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2015-2016</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>
<u>STREET FUND</u>			
STREET FUND			
Director of Public Works	0.50	0.50	0.00
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	2.00	2.00
Technician I	5.00	6.00	6.00
SUBTOTAL STREET FUND	10.50	10.50	10.00
<u>CIVIC CENTER FUND</u>			
CIVIC CENTER			
Civic Center Manager	1.00	1.00	1.00
Assistant Civic Center Manager	1.00	1.00	1.00
Event Services I	2.00	3.00	3.00
SUBTOTAL CIVIC CENTER FUND	4.00	5.00	5.00
<u>AIRPORT FUND</u>			
AIRPORT			
Airport Manager	1.00	1.00	1.00
Airport Maintenance I	2.00	2.00	2.00
SUBTOTAL AIRPORT FUND	3.00	3.00	3.00
TOTAL ALL FUNDS	155.00	160.00	167.50

**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
423	RURAL DEVELOPMENT REVOLVING FUND	01	Rural Development Revolving
425	ANIMAL SHELTER DONATION FUND	01	Animal Sheter 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
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

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
681	CONSTRUCTION BOND FUND 2017	72	Construction Bond 2017
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.
- 100-199 **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

200-299

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**

300-399

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 pumpers 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**

600-699

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

