

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-2017

<u>FISCAL YEAR</u>	<u>MAY PRINCIPLE</u>	<u>MAY INTEREST</u>	<u>NOVEMBER INTEREST</u>	<u>TOTAL</u>
2018-2019	25,000.00	159,100.00	291,683.33	475,783.33
2019-2020	160,000.00	158,850.00	158,850.00	477,700.00
2020-2021	165,000.00	157,250.00	157,250.00	479,500.00
2021-2022	170,000.00	155,600.00	155,600.00	481,200.00
2022-2023	170,000.00	153,900.00	153,900.00	477,800.00
2023-2024	175,000.00	151,350.00	151,350.00	477,700.00
2024-2025	180,000.00	148,725.00	148,725.00	477,450.00
2025-2026	185,000.00	146,025.00	146,025.00	477,050.00
2026-2027	190,000.00	143,250.00	143,250.00	476,500.00
2027-2028	200,000.00	140,400.00	140,400.00	480,800.00
2028-2029	205,000.00	136,400.00	136,400.00	477,800.00
2029-2030	215,000.00	132,300.00	132,300.00	479,600.00
2030-2031	695,000.00	128,000.00	128,000.00	951,000.00
2031-2032	720,000.00	114,100.00	114,100.00	948,200.00
2032-2033	750,000.00	99,700.00	99,700.00	949,400.00
2033-2034	780,000.00	84,700.00	84,700.00	949,400.00
2034-2035	815,000.00	69,100.00	69,100.00	953,200.00
2035-2036	845,000.00	52,800.00	52,800.00	950,600.00
2036-2037	880,000.00	35,900.00	35,900.00	951,800.00
2037-2038	915,000.00	18,300.00	18,300.00	951,600.00
	8,440,000.00	2,385,750.00	2,518,333.33	13,344,083.33

Issued for the construction of the new sports complex, new animal shelter and police communications system.

Dated: November 2017
Term: 20 Years
Principal: \$8,440,000
Payee: UMB Bank

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>
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
	3,545,000.00	466,100.00	466,100.00

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>
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
	5,380,000.00	482,656.25	482,656.25

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>
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
	20,975,000.00	940,725.00	835,850.00

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.

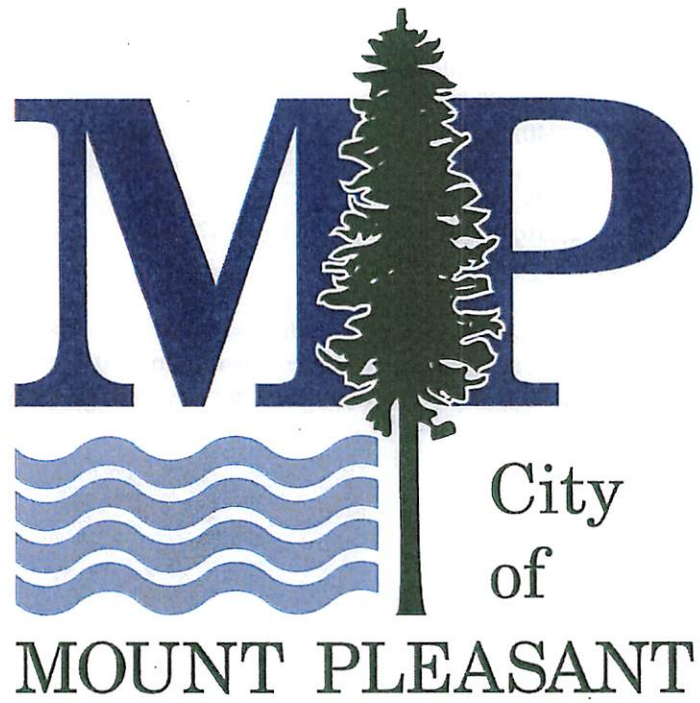
Dated: May 15, 2008
Term: 20 Years
Initial Principal: \$24,785,000
Payee: US Bank

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>
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
	2,410,000.00	72,742.50	72,742.50

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	18I	18
Lieutenant	15G	15
Sergeant	12G	12
Police Officer	9	9
Dispatcher	4B	4
Records Manager/Analyst	5F	5
Administrative Assistant	5I	5
Crime Victims Liaison	5F	5
Property Room Manager/Evidence Tech	5F	5
<u>Animal Shelter</u>		
Animal Control Officer	2D	2
Customer Service Representative	2	2
FIRE DEPARTMENT (207K Schedule)		
Fire Chief		Unclassified
Deputy Chief	18C	18
Captain	16C	16
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
Lead Code Compliance Officer
Code Compliance Officer II
Code Compliance Officer I

Unclassified

	9	9
	7	7
	5	5

COMMUNITY SERVICES

Director of Community Services & Parks
Marketing & Promotions Manager
Building Maintenance
Electrician

Unclassified

	12	12
	2	2
	8	8

Library

Head Librarian
Library Assistant

	12	12
	2	2

Civic Center

Civic Center Manager
Assistant Civic Center Manager
Event Services II
Event Services I

	12	12
	5	5
	3	3
	2	2

Parks

Foreman
Technician II
Technician I

	13	13
	3	3
	1	2

AIRPORT

Airport Manager
Airport Maintenance II
Airport Maintenance I

Unclassified

	4	4
	3	3

PUBLIC WORKS

Maintenance

Welder
Technician III
Electrician

	6	6
	6	6
	8	8

**OCCUPATIONAL INDEX
TO POSITIONS**

**ENTRY
GRADE**

**MAXIMUM
GRADE**

Garage

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

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

10/1/2018-9/30/2019

GRADE		A	B	C	D	E	F	G	H	I	J
STEPS											
1	Hourly	14.346	14.705	15.073	15.450	15.836	16.232	16.638	17.054	17.480	17.917
	Overtime	21.519	22.058	22.610	23.175	23.754	24.348	24.957	25.581	26.220	26.876
	Semi-Mo.	1,147.680	1,176.400	1,205.840	1,236.000	1,266.880	1,298.560	1,331.040	1,364.320	1,398.400	1,433.360
	Monthly	2,486.592	2,548.818	2,612.603	2,677.949	2,744.854	2,813.493	2,883.865	2,955.970	3,029.808	3,105.554
	Annually	29,839.680	30,586.400	31,351.840	32,136.000	32,938.880	33,762.560	34,607.040	35,472.320	36,358.400	37,267.360
2	Hourly	15.073	15.450	15.836	16.232	16.638	17.054	17.480	17.917	18.365	18.824
	Overtime	22.610	23.175	23.754	24.348	24.957	25.581	26.220	26.876	27.548	28.236
	Semi-Mo.	1,205.840	1,236.000	1,266.880	1,298.560	1,331.040	1,364.320	1,398.400	1,433.360	1,469.200	1,505.920
	Monthly	2,612.603	2,677.949	2,744.854	2,813.493	2,883.865	2,955.970	3,029.808	3,105.554	3,183.205	3,262.764
	Annually	31,351.840	32,136.000	32,938.880	33,762.560	34,607.040	35,472.320	36,358.400	37,267.360	38,199.200	39,153.920
3	Hourly	15.836	16.232	16.638	17.054	17.480	17.917	18.365	18.824	19.295	19.777
	Overtime	23.754	24.348	24.957	25.581	26.220	26.876	27.548	28.236	28.943	29.666
	Semi-Mo.	1,266.880	1,298.560	1,331.040	1,364.320	1,398.400	1,433.360	1,469.200	1,505.920	1,543.600	1,582.160
	Monthly	2,744.901	2,813.541	2,883.914	2,956.021	3,029.861	3,105.607	3,183.261	3,262.820	3,344.460	3,428.007
	Annually	32,938.880	33,762.560	34,607.040	35,472.320	36,358.400	37,267.360	38,199.200	39,153.920	40,133.600	41,136.160
4	Hourly	16.638	17.054	17.480	17.917	18.365	18.824	19.295	19.777	20.271	20.778
	Overtime	24.957	25.581	26.220	26.876	27.548	28.236	28.943	29.666	30.407	31.167
	Semi-Mo.	1,331.040	1,364.320	1,398.400	1,433.360	1,469.200	1,505.920	1,543.600	1,582.160	1,621.680	1,662.240
	Monthly	2,883.914	2,956.021	3,029.861	3,105.607	3,183.261	3,262.820	3,344.460	3,428.007	3,513.633	3,601.513
	Annually	34,607.040	35,472.320	36,358.400	37,267.360	38,199.200	39,153.920	40,133.600	41,136.160	42,163.680	43,218.240
5	Hourly	17.480	17.917	18.365	18.824	19.295	19.777	20.271	20.778	21.297	21.829
	Overtime	26.220	26.876	27.548	28.236	28.943	29.666	30.407	31.167	31.946	32.744
	Semi-Mo.	1,398.400	1,433.360	1,469.200	1,505.920	1,543.600	1,582.160	1,621.680	1,662.240	1,703.760	1,746.320
	Monthly	3,029.861	3,105.607	3,183.261	3,262.820	3,344.460	3,428.007	3,513.633	3,601.513	3,691.473	3,783.686
	Annually	36,358.400	37,267.360	38,199.200	39,153.920	40,133.600	41,136.160	42,163.680	43,218.240	44,297.760	45,404.320
6	Hourly	18.365	18.824	19.295	19.777	20.271	20.778	21.297	21.829	22.375	22.934
	Overtime	27.548	28.236	28.943	29.666	30.407	31.167	31.946	32.744	33.563	34.401
	Semi-Mo.	1,469.200	1,505.920	1,543.600	1,582.160	1,621.680	1,662.240	1,703.760	1,746.320	1,790.000	1,834.720
	Monthly	3,183.261	3,262.820	3,344.460	3,428.007	3,513.633	3,601.513	3,691.473	3,783.686	3,878.326	3,975.219
	Annually	38,199.200	39,153.920	40,133.600	41,136.160	42,163.680	43,218.240	44,297.760	45,404.320	46,540.000	47,702.720
7	Hourly	19.295	19.777	20.271	20.778	21.297	21.829	22.375	22.934	23.507	24.095
	Overtime	28.943	29.666	30.407	31.167	31.946	32.744	33.563	34.401	35.261	36.143
	Semi-Mo.	1,543.600	1,582.160	1,621.680	1,662.240	1,703.760	1,746.320	1,790.000	1,834.720	1,880.560	1,927.600
	Monthly	3,344.460	3,428.007	3,513.633	3,601.513	3,691.473	3,783.686	3,878.326	3,975.219	4,074.539	4,176.459
	Annually	40,133.600	41,136.160	42,163.680	43,218.240	44,297.760	45,404.320	46,540.000	47,702.720	48,894.560	50,117.600
8	Hourly	20.271	20.778	21.297	21.829	22.375	22.934	23.507	24.095	24.697	25.314
	Overtime	30.407	31.167	31.946	32.744	33.563	34.401	35.261	36.143	37.046	37.971
	Semi-Mo.	1,621.680	1,662.240	1,703.760	1,746.320	1,790.000	1,834.720	1,880.560	1,927.600	1,975.760	2,025.120
	Monthly	3,513.633	3,601.513	3,691.473	3,783.686	3,878.326	3,975.219	4,074.539	4,176.459	4,280.805	4,387.752
	Annually	42,163.680	43,218.240	44,297.760	45,404.320	46,540.000	47,702.720	48,894.560	50,117.600	51,369.760	52,653.120
9	Hourly	21.297	21.829	22.375	22.934	23.507	24.095	24.697	25.314	25.947	26.596
	Overtime	31.946	32.744	33.563	34.401	35.261	36.143	37.046	37.971	38.921	39.894
	Semi-Mo.	1,703.760	1,746.320	1,790.000	1,834.720	1,880.560	1,927.600	1,975.760	2,025.120	2,075.760	2,127.680
	Monthly	3,691.473	3,783.686	3,878.326	3,975.219	4,074.539	4,176.459	4,280.805	4,387.752	4,497.471	4,609.964
	Annually	44,297.760	45,404.320	46,540.000	47,702.720	48,894.560	50,117.600	51,369.760	52,653.120	53,969.760	55,319.680

CITY OF MOUNT PLEASANT
SALARY SCHEDULE

10/1/2018-9/30/2019

GRADE		A	B	C	D	E	F	G	H	I	J
STEPS											
10	Hourly	22.375	22.934	23.507	24.095	24.697	25.314	25.947	26.596	27.261	27.943
	Overtime	33.563	34.401	35.261	36.143	37.046	37.971	38.921	39.894	40.892	41.915
	Semi-Mo.	1,790.000	1,834.720	1,880.560	1,927.600	1,975.760	2,025.120	2,075.760	2,127.680	2,180.880	2,235.440
	Monthly	3,878.326	3,975.219	4,074.539	4,176.459	4,280.805	4,387.752	4,497.471	4,609.964	4,725.231	4,843.444
	Annually	46,540.000	47,702.720	48,894.560	50,117.600	51,369.760	52,653.120	53,969.760	55,319.680	56,702.880	58,121.440
11	Hourly	23.507	24.095	24.697	25.314	25.947	26.596	27.261	27.943	28.642	29.358
	Overtime	35.261	36.143	37.046	37.971	38.921	39.894	40.892	41.915	42.963	44.037
	Semi-Mo.	1,880.560	1,927.600	1,975.760	2,025.120	2,075.760	2,127.680	2,180.880	2,235.440	2,291.360	2,348.640
	Monthly	4,074.539	4,176.459	4,280.805	4,387.752	4,497.471	4,609.964	4,725.231	4,843.444	4,964.604	5,088.710
	Annually	48,894.560	50,117.600	51,369.760	52,653.120	53,969.760	55,319.680	56,702.880	58,121.440	59,575.360	61,064.640
12	Hourly	24.697	25.314	25.947	26.596	27.261	27.943	28.642	29.358	30.092	30.844
	Overtime	37.046	37.971	38.921	39.894	40.892	41.915	42.963	44.037	45.138	46.266
	Semi-Mo.	1,975.760	2,025.120	2,075.760	2,127.680	2,180.880	2,235.440	2,291.360	2,348.640	2,407.360	2,467.520
	Monthly	4,280.805	4,387.752	4,497.471	4,609.964	4,725.231	4,843.444	4,964.604	5,088.710	5,215.937	5,346.283
	Annually	51,369.760	52,653.120	53,969.760	55,319.680	56,702.880	58,121.440	59,575.360	61,064.640	62,591.360	64,155.520
13	Hourly	25.947	26.596	27.261	27.943	28.642	29.358	30.092	30.844	31.615	32.405
	Overtime	38.921	39.894	40.892	41.915	42.963	44.037	45.138	46.266	47.423	48.608
	Semi-Mo.	2,075.760	2,127.680	2,180.880	2,235.440	2,291.360	2,348.640	2,407.360	2,467.520	2,529.200	2,592.400
	Monthly	4,497.471	4,609.964	4,725.231	4,843.444	4,964.604	5,088.710	5,215.937	5,346.283	5,479.923	5,616.856
	Annually	53,969.760	55,319.680	56,702.880	58,121.440	59,575.360	61,064.640	62,591.360	64,155.520	65,759.200	67,402.400
14	Hourly	27.261	27.943	28.642	29.358	30.092	30.844	31.615	32.405	33.215	34.045
	Overtime	40.892	41.915	42.963	44.037	45.138	46.266	47.423	48.608	49.823	51.068
	Semi-Mo.	2,180.880	2,235.440	2,291.360	2,348.640	2,407.360	2,467.520	2,529.200	2,592.400	2,657.200	2,723.600
	Monthly	4,725.231	4,843.444	4,964.604	5,088.710	5,215.937	5,346.283	5,479.923	5,616.856	5,757.256	5,901.122
	Annually	56,702.880	58,121.440	59,575.360	61,064.640	62,591.360	64,155.520	65,759.200	67,402.400	69,087.200	70,813.600
15	Hourly	28.642	29.358	30.092	30.844	31.615	32.405	33.215	34.045	34.896	35.768
	Overtime	42.963	44.037	45.138	46.266	47.423	48.608	49.823	51.068	52.344	53.652
	Semi-Mo.	2,291.360	2,348.640	2,407.360	2,467.520	2,529.200	2,592.400	2,657.200	2,723.600	2,791.680	2,861.440
	Monthly	4,964.604	5,088.710	5,215.937	5,346.283	5,479.923	5,616.856	5,757.256	5,901.122	6,048.628	6,199.775
	Annually	59,575.360	61,064.640	62,591.360	64,155.520	65,759.200	67,402.400	69,087.200	70,813.600	72,583.680	74,397.440
16	Hourly	30.092	30.844	31.615	32.405	33.215	34.045	34.896	35.768	36.662	37.579
	Overtime	45.138	46.266	47.423	48.608	49.823	51.068	52.344	53.652	54.993	56.369
	Semi-Mo.	2,407.360	2,467.520	2,529.200	2,592.400	2,657.200	2,723.600	2,791.680	2,861.440	2,932.960	3,006.320
	Monthly	5,215.937	5,346.283	5,479.923	5,616.856	5,757.256	5,901.122	6,048.628	6,199.775	6,354.734	6,513.681
	Annually	62,591.360	64,155.520	65,759.200	67,402.400	69,087.200	70,813.600	72,583.680	74,397.440	76,256.960	78,164.320
17	Hourly	31.615	32.405	33.215	34.045	34.896	35.768	36.662	37.579	38.518	39.481
	Overtime	47.423	48.608	49.823	51.068	52.344	53.652	54.993	56.369	57.777	59.222
	Semi-Mo.	2,529.200	2,592.400	2,657.200	2,723.600	2,791.680	2,861.440	2,932.960	3,006.320	3,081.440	3,158.480
	Monthly	5,479.923	5,616.856	5,757.256	5,901.122	6,048.628	6,199.775	6,354.734	6,513.681	6,676.440	6,843.360
	Annually	65,759.200	67,402.400	69,087.200	70,813.600	72,583.680	74,397.440	76,256.960	78,164.320	80,117.440	82,120.480
18	Hourly	33.215	34.045	34.896	35.768	36.662	37.579	38.518	39.481	40.468	41.480
	Overtime	49.823	51.068	52.344	53.652	54.993	56.369	57.777	59.222	60.702	62.220
	Semi-Mo.	2,657.200	2,723.600	2,791.680	2,861.440	2,932.960	3,006.320	3,081.440	3,158.480	3,237.440	3,318.400
	Monthly	5,757.256	5,901.122	6,048.628	6,199.775	6,354.734	6,513.681	6,676.440	6,843.360	7,014.440	7,189.853
	Annually	69,087.200	70,813.600	72,583.680	74,397.440	76,256.960	78,164.320	80,117.440	82,120.480	84,173.440	86,278.400

CITY OF MOUNT PLEASANT
27 DAY WRK CYCLE SECTION 207K

10/1/2018-9/30/2019

STEPS		GRADE	A	B	C	D	E	F	G	H	I
9	HOURLY		14.069	14.421	14.772	15.142	15.511	15.899	16.287	16.694	17.101
	OVERTIME		21.104	21.632	22.158	22.713	23.267	23.849	24.431	25.041	25.652
	SEMI-MO.		1,575.728	1,615.152	1,654.464	1,695.904	1,737.232	1,780.688	1,824.144	1,869.728	1,915.312
	MONTHLY		3,414.077	3,499.496	3,584.672	3,674.459	3,764.003	3,858.157	3,952.312	4,051.077	4,149.843
	ANNUALLY		40,968.928	41,993.952	43,016.064	44,093.504	45,168.032	46,297.888	47,427.744	48,612.928	49,798.112
10	HOURLY		14.772	15.142	15.511	15.899	16.287	16.694	17.101	17.529	17.956
	OVERTIME		22.158	22.713	23.267	23.849	24.431	25.041	25.652	26.294	26.934
	SEMI-MO.		1,654.464	1,695.904	1,737.232	1,780.688	1,824.144	1,869.728	1,915.312	1,963.248	2,011.072
	MONTHLY		3,584.672	3,674.459	3,764.003	3,858.157	3,952.312	4,051.077	4,149.843	4,253.704	4,357.323
	ANNUALLY		43,016.064	44,093.504	45,168.032	46,297.888	47,427.744	48,612.928	49,798.112	51,044.448	52,287.872
11	HOURLY		15.511	15.899	16.287	16.694	17.101	17.529	17.956	18.405	18.854
	OVERTIME		23.267	23.849	24.431	25.041	25.652	26.294	26.934	27.608	28.281
	SEMI-MO.		1,737.232	1,780.688	1,824.144	1,869.728	1,915.312	1,963.248	2,011.072	2,061.360	2,111.648
	MONTHLY		3,764.003	3,858.157	3,952.312	4,051.077	4,149.843	4,253.704	4,357.323	4,466.280	4,575.237
	ANNUALLY		45,168.032	46,297.888	47,427.744	48,612.928	49,798.112	51,044.448	52,287.872	53,595.360	54,902.848
12	HOURLY		16.287	16.694	17.101	17.529	17.956	18.405	18.854	19.325	19.797
	OVERTIME		24.431	25.041	25.652	26.294	26.934	27.608	28.281	28.988	29.696
	SEMI-MO.		1,824.144	1,869.728	1,915.312	1,963.248	2,011.072	2,061.360	2,111.648	2,164.400	2,217.264
	MONTHLY		3,952.312	4,051.077	4,149.843	4,253.704	4,357.323	4,466.280	4,575.237	4,689.533	4,804.072
	ANNUALLY		47,427.744	48,612.928	49,798.112	51,044.448	52,287.872	53,595.360	54,902.848	56,274.400	57,648.864
13	HOURLY		17.101	17.529	17.956	18.405	18.854	19.325	19.797	20.291	20.787
	OVERTIME		25.652	26.294	26.934	27.608	28.281	28.988	29.696	30.437	31.181
	SEMI-MO.		1,915.312	1,963.248	2,011.072	2,061.360	2,111.648	2,164.400	2,217.264	2,272.592	2,328.144
	MONTHLY		4,149.843	4,253.704	4,357.323	4,466.280	4,575.237	4,689.533	4,804.072	4,923.949	5,044.312
	ANNUALLY		49,798.112	51,044.448	52,287.872	53,595.360	54,902.848	56,274.400	57,648.864	59,087.392	60,531.744
14	HOURLY		17.956	18.405	18.854	19.325	19.797	20.291	20.787	21.306	21.826
	OVERTIME		26.934	27.608	28.281	28.988	29.696	30.437	31.181	31.959	32.739
	SEMI-MO.		2,011.072	2,061.360	2,111.648	2,164.400	2,217.264	2,272.592	2,328.144	2,386.272	2,444.512
	MONTHLY		4,357.323	4,466.280	4,575.237	4,689.533	4,804.072	4,923.949	5,044.312	5,170.256	5,296.443
	ANNUALLY		52,287.872	53,595.360	54,902.848	56,274.400	57,648.864	59,087.392	60,531.744	62,043.072	63,557.312
15	HOURLY		18.854	19.325	19.797	20.291	20.787	21.306	21.826	22.371	22.917
	OVERTIME		28.281	28.988	29.696	30.437	31.181	31.959	32.739	33.557	34.376
	SEMI-MO.		2,111.648	2,164.400	2,217.264	2,272.592	2,328.144	2,386.272	2,444.512	2,505.552	2,566.704
	MONTHLY		4,575.237	4,689.533	4,804.072	4,923.949	5,044.312	5,170.256	5,296.443	5,428.696	5,561.192
	ANNUALLY		54,902.848	56,274.400	57,648.864	59,087.392	60,531.744	62,043.072	63,557.312	65,144.352	66,734.304
16	HOURLY		19.797	20.291	20.787	21.306	21.826	22.371	22.917	23.490	24.063
	OVERTIME		29.696	30.437	31.181	31.959	32.739	33.557	34.376	35.235	36.095
	SEMI-MO.		2,217.264	2,272.592	2,328.144	2,386.272	2,444.512	2,505.552	2,566.704	2,630.880	2,695.056
	MONTHLY		4,804.072	4,923.949	5,044.312	5,170.256	5,296.443	5,428.696	5,561.192	5,700.240	5,839.288
	ANNUALLY		57,648.864	59,087.392	60,531.744	62,043.072	63,557.312	65,144.352	66,734.304	68,402.880	70,071.456
17	HOURLY		20.787	21.306	21.826	22.371	22.917	23.490	24.063	24.665	25.266
	OVERTIME		31.181	31.959	32.739	33.557	34.376	35.235	36.095	36.998	37.899
	SEMI-MO.		2,328.144	2,386.272	2,444.512	2,505.552	2,566.704	2,630.880	2,695.056	2,762.480	2,829.792
	MONTHLY		5,044.312	5,170.256	5,296.443	5,428.696	5,561.192	5,700.240	5,839.288	5,985.373	6,131.216
	ANNUALLY		60,531.744	62,043.072	63,557.312	65,144.352	66,734.304	68,402.880	70,071.456	71,824.480	73,574.592
18	HOURLY		21.826	22.371	22.917	23.490	24.063	24.665	25.266	25.898	26.529
	OVERTIME		32.739	33.557	34.376	35.235	36.095	36.998	37.899	38.847	39.794
	SEMI-MO.		2,444.512	2,505.552	2,566.704	2,630.880	2,695.056	2,762.480	2,829.792	2,900.576	2,971.248
	MONTHLY		5,296.443	5,428.696	5,561.192	5,700.240	5,839.288	5,985.373	6,131.216	6,284.581	6,437.704
	ANNUALLY		63,557.312	65,144.352	66,734.304	68,402.880	70,071.456	71,824.480	73,574.592	75,414.976	77,252.448

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 2016-2017</u>	<u>FY 2017-2018</u>	<u>FY 2018-2019</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	3.00	3.00
Subtotal	3.00	4.00	4.00
LIBRARY			
Librarian	1.00	1.00	1.00
Library Assistant	4.00	4.00	4.00
Youth Service Librarian	0.00	0.00	0.00
Circulation Librarian	0.00	0.00	0.00
Reference Librarian	0.00	0.00	0.00
PT Library Assistant	0.00	0.50	0.50
Subtotal	5.00	5.50	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	1.00	1.00	1.00
Subtotal	4.00	4.00	4.00

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

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>	<u>FY 2018-2019</u>
<u>GENERAL FUND (Cont'd.)</u>			
POLICE DEPARTMENT			
Police Chief	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00
Corporal	4.00	4.00	4.00
Sergeant	5.00	5.00	5.00
Police Officer	18.00	18.00	18.00
Records Manager/Analyst	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Communications Manager	0.00	0.00	0.00
Sr. Dispatcher	0.00	0.00	0.00
Dispatcher	9.00	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	0.00	0.00	0.00
Subtotal	45.00	45.00	45.00
FIRE DEPARTMENT			
Director of Fire Services	1.00	1.00	1.00
Deputy Chief	0.00	3.00	3.00
Captain	3.00	3.00	3.00
Lieutenant	3.00	0.00	0.00
Driver Operator	6.00	6.00	6.00
Firefighter I - III	12.00	18.00	18.00
Administrative Assistant	1.00	1.00	1.00
Subtotal	26.00	32.00	32.00
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
PARK DEPARTMENT			
Director of Public Works	0.50	0.00	0.00
Foreman	1.00	1.00	1.00
Technician II	2.00	1.00	1.00
Technician I	6.00	8.00	8.00
Subtotal	9.50	10.00	10.00

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

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>	<u>FY 2018-2019</u>
<u>GENERAL FUND (Cont'd.)</u>			
COMMUNITY SERVICES			
Director of Community Services	1.00	1.00	1.00
Marketing & Promotions Manager	0.00	1.00	1.00
Subtotal	1.00	2.00	2.00
GENERAL MAINTENANCE			
Foreman	0.00	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	3.00	3.00	3.00
SUBTOTAL GENERAL FUND	104.00	113.00	113.00
<u>UTILITY FUND</u>			
ENGINEERING			
Construction Inspector	1.00	1.00	0.00
Subtotal	1.00	1.00	0.00
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	1.00	1.00
Customer Service Rep. II	1.00	0.00	0.00
Customer Service Rep. I	2.00	2.00	2.00
Customer Service Rep/Purchasing Agent	0.50	0.50	0.50
Subtotal	5.50	5.50	5.50

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

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>	<u>FY 2018-2019</u>
<u>UTILITY FUND (Cont'd.)</u>			
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	7.00	7.00	7.00
Subtotal	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
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	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
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	0.00	0.00	0.00
Technician II	4.00	4.00	4.00
Technician I	7.00	7.00	7.00
Subtotal	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>
GENERAL MAINTENANCE			
Foreman	1.00	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	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>
SUBTOTAL UTILITY FUND	<u>37.50</u>	<u>36.50</u>	<u>35.50</u>

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

<u>DEPARTMENT/ACCOUNT</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>	<u>FY 2018-2019</u>
<u>STREET FUND</u>			
STREET FUND			
Director of Public Works	0.50	0.00	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	10.00	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	3.00	3.00	3.00
SUBTOTAL CIVIC CENTER FUND	5.00	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	160.00	167.50	166.50

**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

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

411	STEP COMPREHENSIVE FUND 13 STEP Comprehensive
413	POLICE SEIZURE PROCEEDS FUND 13 Police Seizure Proceeds
423	RURAL DEVELOPMENT REVOLVING FUND 01 Rural Development Revolving
424	ANIMAL SHELTER DONATION FUND 01 Animal Shelter Donation
427	US MARSHALS OVERTIME FUND 13 US Marshals Overtime
437	TXDOT RAMP GRANT FUND 31 TXDOT Ramp Grant
455	ECONOMIC DEVELOPMENT FUND 56 Economic Development
467	ATTORNEY GENERAL INVESTIGATOR GRANT 68 Attorney General Investigator
470	ATTORNEY GENERAL VICTIM SERVICES GRANT 48 Attorney General Victim
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

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

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

520	POLICE ESCROW FUND		
		53	Police Escrow

**OBJECT CODE CLASSIFICATION
AND EXPLANATION FOR EXPENDITURES**

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

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

