

**CITY OF MOUNT PLEASANT  
BUDGET**

**FISCAL YEAR 2020-2021**



# CITY OF MOUNT PLEASANT



## PROPOSED BUDGET Fiscal Year 2020-2021

The City of Mount Pleasant Required Legislation Notice for Budget 2021

This Budget will raise more revenue from property taxes than last year's budget by an amount of \$24,532, which is a 0.64% increase from last year's budget. The property tax revenue to be raised from new property added at a value of \$9,017,774 to the roll this year is \$32,936.

The current budget is based on a rate of 0.3678 per \$100 of Valuation for the current property taxes.

### The tax rate will be voted on by council members

	Fiscal Year 2019-2020	Proposed 2020-2021	Name	Title
Proposed Rate	0.3712	0.3678	Tracy Craig	Mayor
Effective Rate	0.2981	0.3678	Tim Dale	Mayor Pro-Tem
Cemetery Rate	0.0029	0.0028	Jerry Walker	Council Member
Debt Rate	0.0696	0.0698	Sherri Spruill	Council Member
Rollback Rate	0.3894	0.4122	Galen Adams	Council Member
			Henry N. Chappell II	Council Member

**Total Amount of Debt Obligation Secured by Property taxes for the City is \$11,125,000.**

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# **SECTION ONE –OVERVIEW**



# MOUNT PLEASANT, TEXAS





# **Introduction**

# MOUNT PLEASANT CITY COUNCIL



**Tracy Craig, Sr.  
Mayor**



**Tim Dale  
Mayor Pro Tem**



**Henry Chappell, II  
Councilmember**



**Sherry Spruill  
Councilmember**



**Jerry Walker  
Councilmember**



**Galen Adams  
Council Member**

The Mount Pleasant City Council is composed of a mayor and five council members. The Council meets every Tuesday on the 1st & 3rd of each month at 6:30 p.m. in the Mount Pleasant Council Chamber. All meetings are open to the public. Citizens and employees are encouraged to attend.



# **Mount Pleasant, Texas**



# Mount Pleasant, Texas City Staff

Ed Thatcher, City Manager

Anthony Rasor, Director of Utilities

Darleen Durant, City Secretary, Human Resources

Helen Thompson, Library Director

John Ankrum, Building Official

Larry McRae, Fire Chief

Mark Buehman, Police Chief

Miykael Reeve, CGFO, CGFM, Director of Finance

Nathan Tafoya, Director of Industrial Development

Paul Henderson, Director of Airport

Richard Harris, Parks Director

Robert LaCroix, Planner

**The City of Mount Pleasant office hours are Monday to Friday 8:00 a.m. to 5:00 p.m.  
(except for Municipal Holidays)**



Miykael Reeve,  
Director of Finance



Helen Thompson,  
Director of Library



Darleen Durant,  
City Secretary,



Mark Buehman,  
Chief of Police



Ed Thatcher,  
City Manager



Larry McRae,  
Fire Chief



Anthony Rasor,  
Director of Utilities



Paul Henderson,  
Director of Airport



Ricky Harris,  
Director of Parks  
and Recreation



## **Budget Preparation Team**

Ed Thatcher, City Manager

Miykael Reeve CGFM, CGFO, Director of Finance

Scott Walters, Account Manager

Finance Department

The Budget could not have been prepared without the help of the entire City staff and Council.

Reserved for



Distinguished Budget Awards



# Budget Message





# **Document Guide**

## Document Guide

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The purpose of this section is to provide the reader with a guide to the document's contents, where and how to find the information, and how to understand the information. The following describes each major section.

### INTRODUCTION

This section introduces the City Council and City Staff representing the citizens of the City of Mount Pleasant and includes Awards & Recognition provided for the reader.

### BUDGET MESSAGE

The first critical reading of the Proposed Budget is the Budget Highlights. The reader will gain an understanding of the City's vision, critical issues, budget process and policies as well as the budget calendar, and distribution of the total tax rate with the Truth-In-Taxation detail. The ordinance adopted by council to set the tax rate, budget and ratification are also included in this section.

### CITY OF MOUNT PLEASANT PROFILE

This section provides the reader with the background of the City. Included in this section are the City's history, facilities, contact information, mission statement, organizational chart, and fund summaries and structure.

### FINANCIAL POLICIES

The City of Mount Pleasant assumes an important responsibility to its citizens and customers to carefully account for public funds, to manage City finances wisely, and to plan for the adequate funding of services desired by the public. The broad purpose of the Fiscal and Budgetary Policy is to enable the City to achieve and maintain a long-term stable and positive financial condition and provide guidelines for the day-to-day planning and operations of the City's financial affairs. The city's financial management, as directed by this Policy, is based upon the foundation of integrity, prudent stewardship, planning, accountability and full disclosure.

### OVERVIEW AND FUND SUMMARIES

This section provides the reader with information on the major funds. A summary of all funds, a combined summary of revenue and expenditure with history and a fund financial summary are provided in this section.

## REVENUE SUMMARIES AND DETAILS

This section provides the reader with information on the major revenue sources. This section also includes detail information on revenue sources, trends and forecasts.

## CITY DEPARTMENTS

This section provides department-specific information covering budget, staffing, and performance data. Each department includes a mission statement, purpose and description, divisional strategies and goals, performance measures, prior year accomplishments, and organizational chart.

## GENERAL FUND

This section provides the reader with information on the General Fund. This section also includes information on each department of the General Fund includes a mission statement, purpose and description, divisional strategies and goals, performance measures, prior year accomplishments, and organizational chart.

## ENTERPRISE FUND

This section provides the reader with information on the Enterprise Fund. Each department of the Enterprise Fund includes an organizational chart, purpose and description, prior year accomplishments, and divisional strategies and goals.

## SPECIAL REVENUE FUNDS

This section provides the reader with the description and classification of each special revenue fund and includes revenue and expense detail and history.

## CAPITAL PROJECTS FUNDS

This section provides the reader with the description and classification of each capital project fund revenue and expense detail and history.

## DEBT SERVICE FUNDS

An understanding of the general debt obligation is detailed in this section. An overview of the Debt Service, as well as the legal debt margin requirements, is included. This section also includes information on revenue sources, trends, forecasts, and assumptions.

## SUPPLEMENTAL INFORMATION

This section provides the reader with statistical information of the City and the surrounding areas, including principal employers, property tax rates, and overlapping debt. At least 10 years of statistical data is provided for reader analysis.



# Letter of Transmittal



August 1, 2020

The Honorable Tracy Craig, Mayor  
Members of the Mount Pleasant City Council  
Mount Pleasant, Texas

Mayor Craig and Council Members:

I am pleased to present the City of Mount Pleasant's Fiscal Year 2021 Budget to the City Council. With the help of directors and staff, we are proud to present a balanced budget with a decreased tax rate. The Annual Budget outlines the programs and services provided to our residents and represents a financial guideline that outlines our efforts to maintain or increase the levels of service for which the City is responsible. The City is committed to enhancing the quality of life in Mount Pleasant by continuing to provide necessary services to its citizens and instituting programs and projects which will serve the interests of the community. This proposed budget strives to balance the available resources of the City with the need to perform the activities requested by its residents.

All funds are balanced with revenues meeting expenditures. Revenue estimates and expenses are conservative and consistent with established policies. This budget sets a foundation for prudent fiscal management of City operations in the coming years and ensure that the City will have the tools to achieve the City Council's goals.

#### **FINANCIAL PLANNING AND FISCAL POLICIES**

The City continues to update the plans to guide the City's long-term growth and financial planning. Significant master planning activities include the comprehensive land use and thoroughfare plan, parks master plan, and a strategic plan to be updated this year.

Utilizing these plans, the City will complete and annually update a five-year and ten-year capital improvement plan. The City also maintains a city-wide employee staffing plan this will be incorporated as part of the strategic plan. These plans will be used to determine budget allocations to the various departments and activities of the City in future budgets.

The City's fund balance policy requires the City to achieve and maintain an unassigned fund balance in the general fund equal to 16.67% of expenditures. The City considers a balance of less than 8.34% to be cause for concern, barring unusual or deliberate circumstances. In the event that, the unassigned fund balance is calculated to be less than the policy stipulates, the City shall plan to adjust budget resources in subsequent fiscal years to restore the balance.

## ACCOUNTING SYSTEM AND BUDGETARY CONTROL

City management is responsible for establishing and maintaining budgetary control. The City utilizes a cash basis budget to monitor all expenditures. The objective of budgetary controls is to ensure compliance with legal provisions contained in the annual budget approved by the City Council. Activities of the general fund, Airport, Utility, special revenue funds and debt service funds are included in the annual budget. The budget is developed and controlled at the department level although appropriations are set at the fund level, and encumbrances are entered at the time a purchase order is issued. Outstanding encumbrance's lapse at fiscal year-end, and the subsequent year's budget must absorb the expenditures when incurred. Separate multi-year budgets are developed for the capital projects funds and grant funds.

## FINANCIAL ACCOMPLISHMENTS

**Comprehensive Annual Financial Report (CAFR).** The City has an audit performed annually and plans to submit its Annual Audit Report to Government Finance Officer Association to receive the Certificate of Achievement for Excellence in Financial Reporting. The City plans to submit the Audit for the period ending September 30, 2020. The City plans to submit the Annual Audit in future years as this Award is valid for one year only.

**Distinguished Budget Award.** The City will submit its Annual Budget to the Government Finance Officer Association to receive the Distinguished Budget Presentation Award. This award is valid for one year only and the City plans to continue to submit the Annual Budget for the award in future years. This represents a great improvement in budget management within the City.

**Bond Ratings.** The City's bond ratings provide evidence of its financial strength. In August 2020, the City received an Affirmed rating of "A+ /Stable" by S&P Global Ratings. This indicated excellent investment quality. They also commented that the rating was reflective of the City has a new budgetary team with significant finance and government experience that took over with good financial management, good financial polices and practices under there Financial Management Assessment. They also commented on Strong institutional framework score.

## RESERVES

**Operating Reserves.** Another measure of the City's financial strength is the level of its fund balance, or operating reserves. Operating reserves are maintained by organizations to ensure services can be delivered during economic downturns, to cover the gap between when revenue is forecast to be received and when it is actually received, to address unforeseen expenditures in the case of an emergency or other event, and to take advantage of opportunities that may materialize outside of the budget processes. It is important to maintain operating cash reserves so that service delivery will not be negatively impacted if economy takes a downturn as 69% of the City's revenue is generated by sales taxes and property taxes. It is the policy guidelines adopted by the Council to the reserve fund balanced be maintained at 16.67% days operating expenditures. The City maintain an unassigned fund balance in the general fund equal to 19.4% of expenditures for FY 2019 and 21.2% of expenditures for FY 2020 and the City exceeds the policy.

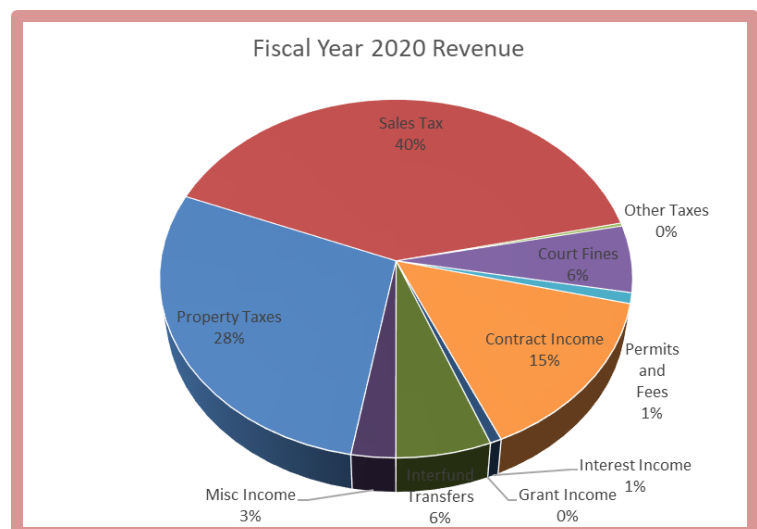
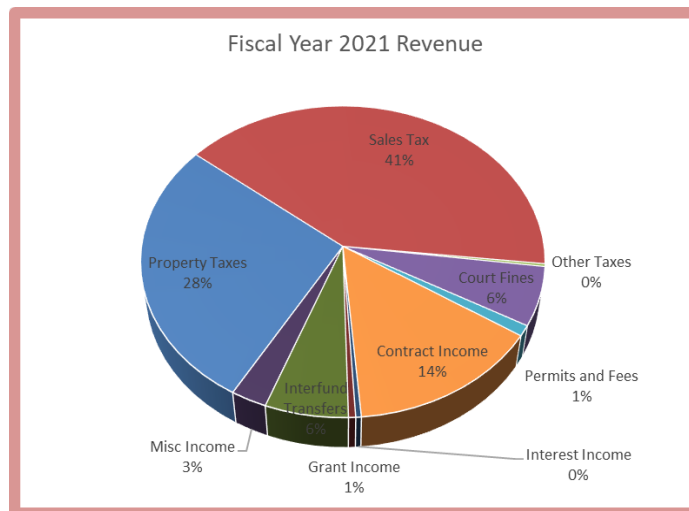
**Debt Service Reserves.** In addition to operating reserves, the City maintains debt services reserves are required by the bond covenants

## GENERAL FUND:

The General fund is used to account for all expenditures of traditional government services. This fund finances operations such as Administration, Animal Control, Building and Code Services, Human Resources, Library, Municipal Court, Parks, Public Safety, and Public Works. General Fund Revenue is generated from ad valorem property taxes, a one cent portion of sales tax and a variety of fees for services. The tax rate for Fiscal Year 2021 is 0.3652 per \$100 of assessed value with 0.2923 for operations and 0.0701 for interest and principal on outstanding bonds.

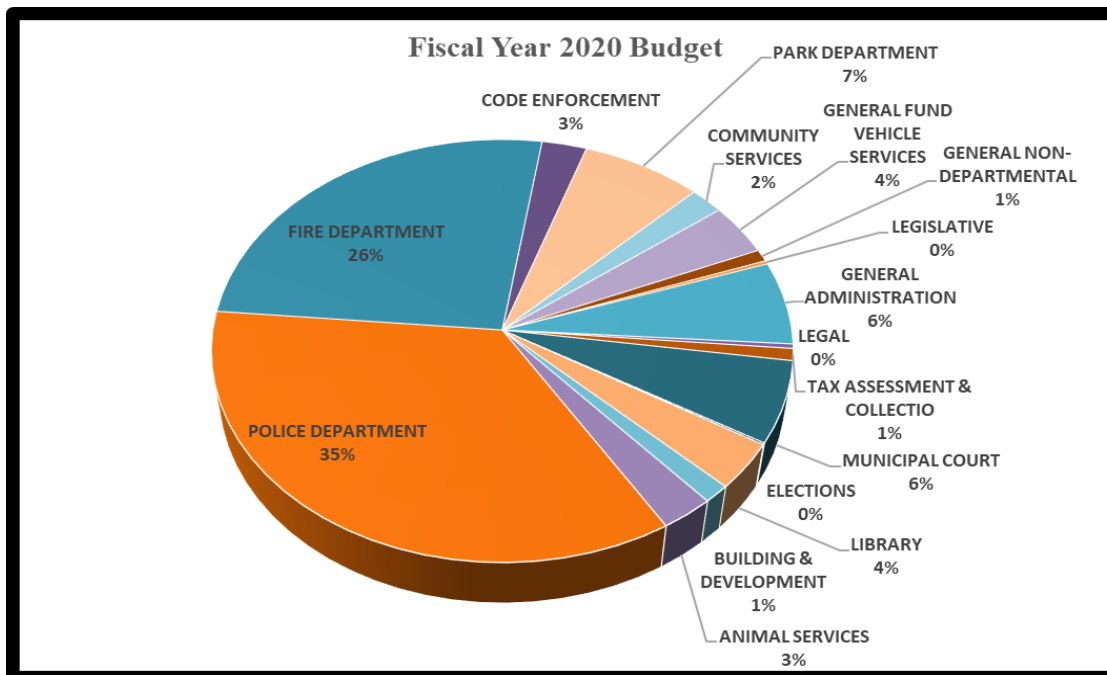
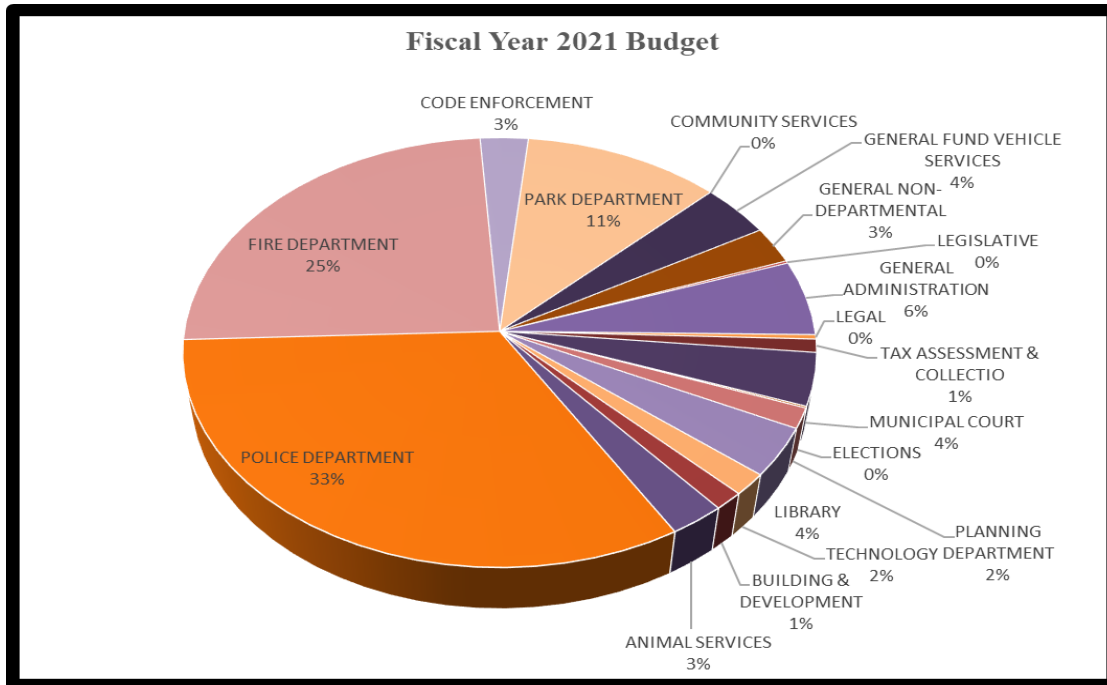
### General Fund Revenue

General fund revenues for Fiscal Year 2021 are estimated at \$12,323,450. This is a 2.6% decrease over the Fiscal Year 2021 amended budget of \$12,000,895. The largest source of revenue for the General Fund is Sales Tax at 41% of revenue followed by Ad Valorem taxes which generate 28% of total revenue. The tax rate of 0.3652 per \$100 of assessed value budgeted at collection rate of 98.5% generates \$3,395,000. The next highest source of income is contract income from the County fire contract and landfill contracts at 14% followed by Court fines at 6% and other misc income.



## General Fund Expense

General Fund expenses for Fiscal Year 2021 are estimated at \$12,323,450 a 2.6% decrease over FY 2020 of \$12,000,895. The General fund departments consist of Police at 33%, Fire at 25%, Park at 11%, Public Administration at 6%, Municipal Court at 4%, and other misc. departments are under 3%.

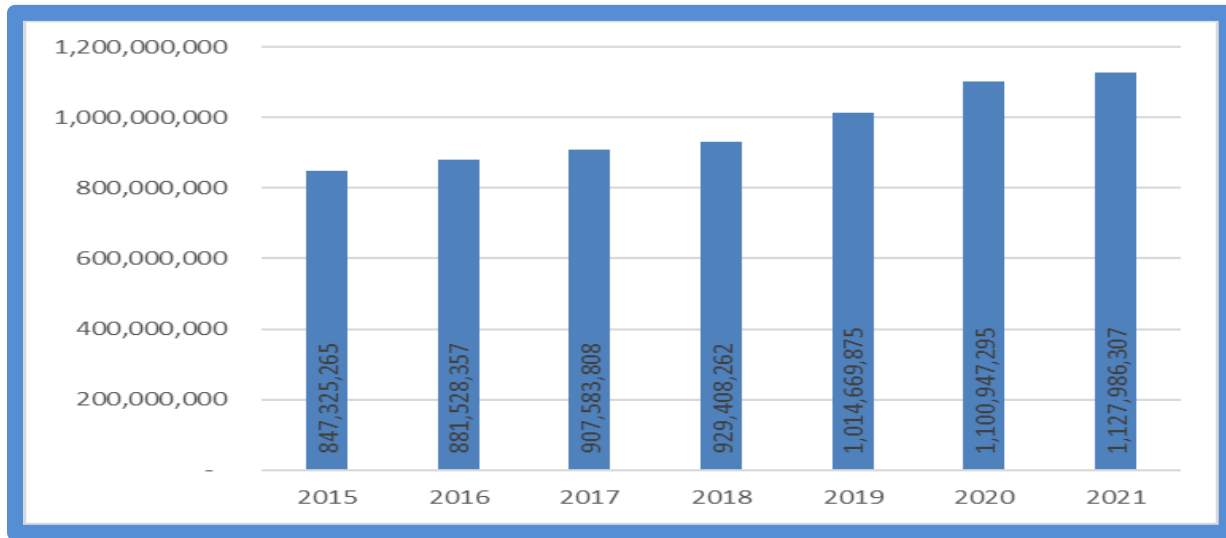




**PROPERTY TAXES:**

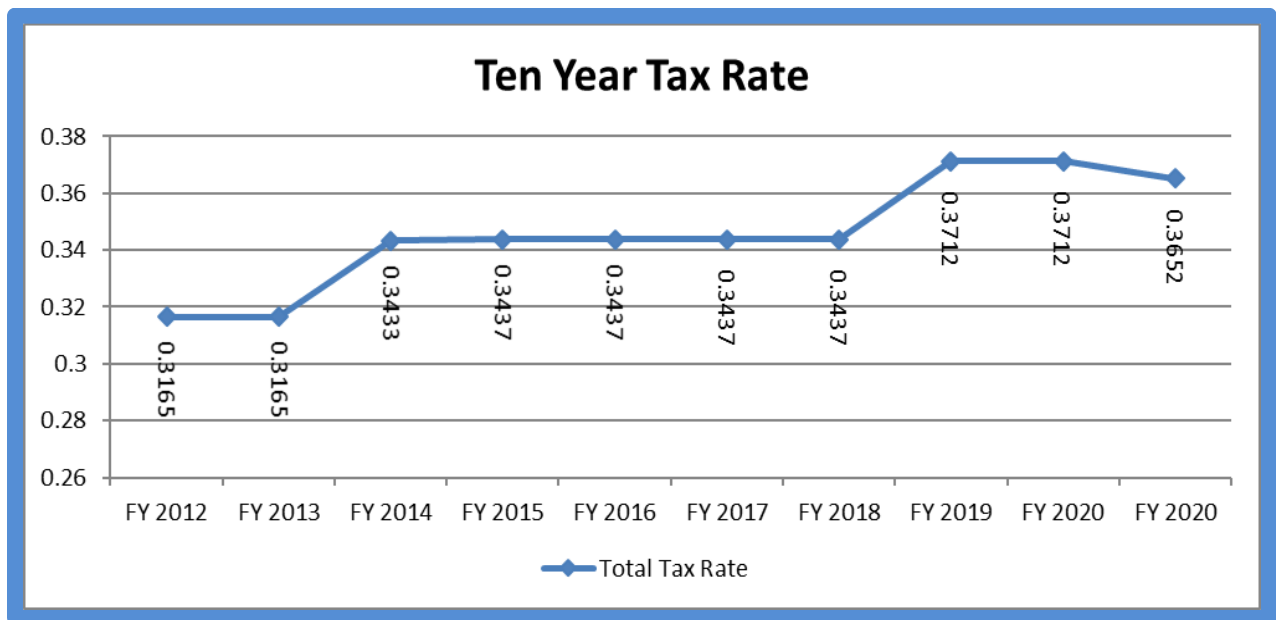
Taxable Assessed Values are valued by Titus County Appraisal District. Values for Fiscal Year 2021 are estimated at \$1,127,986,307, a 2.46% increase of FY 2020 of \$1,100,947,295. The chart below illustrates the change in taxable assessed values.

HISTORICAL APPRAISED TAXABLE VALUE GRAPH

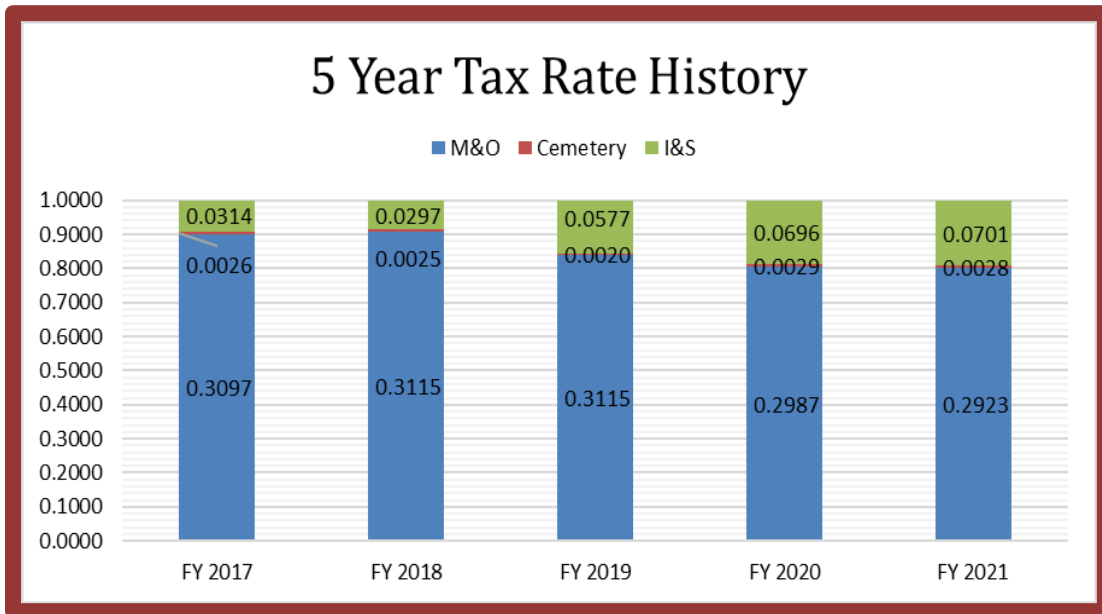


**TAX RATES:**

The City of Mount Pleasant decreased the tax rate this year to 0.3652. The City maintained the same tax rate of 0.3712 for 2 years and maintained a rate of 0.3437 for 5 years prior to that. The City has a firm commitment to provide exceptional service with minimal increase to the tax rate. The portion of the tax rate contributed to debt service is 19.19%. The following graph represents a 10-year history of the City’s total tax rate.

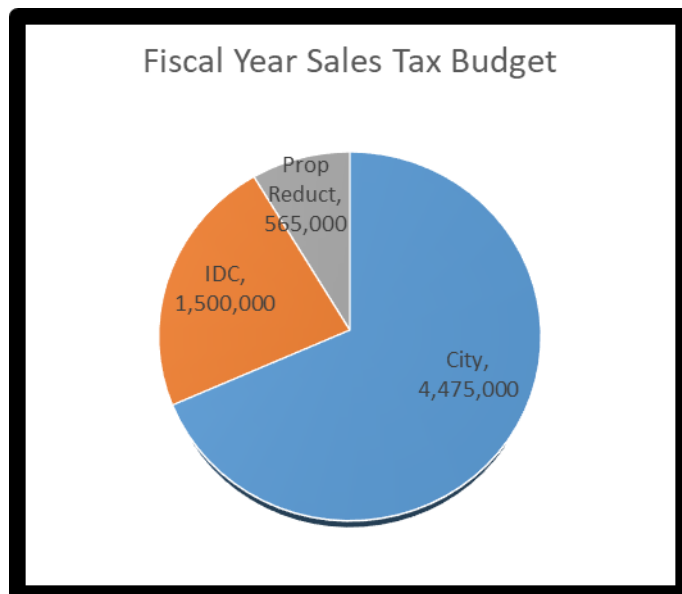


The following graph represents a 5-year history of the City's total tax rate broken out by Maintenance and Operation and Debt Service.



**SALES TAXES:**

Sales tax is collected by the State and remitted monthly to the City. The sales tax distribution is State 6.25%, City 1%, Industrial Development 0.375%, and Property tax rate reduction .125% , County 0.5% for a total rate of 8.25%. Actual amounts for Fiscal Year 2020 for the City and IDC are estimated at \$6,704,892. For FY 2020 and 2020 a flat budget of \$6,540,000 was proposed.



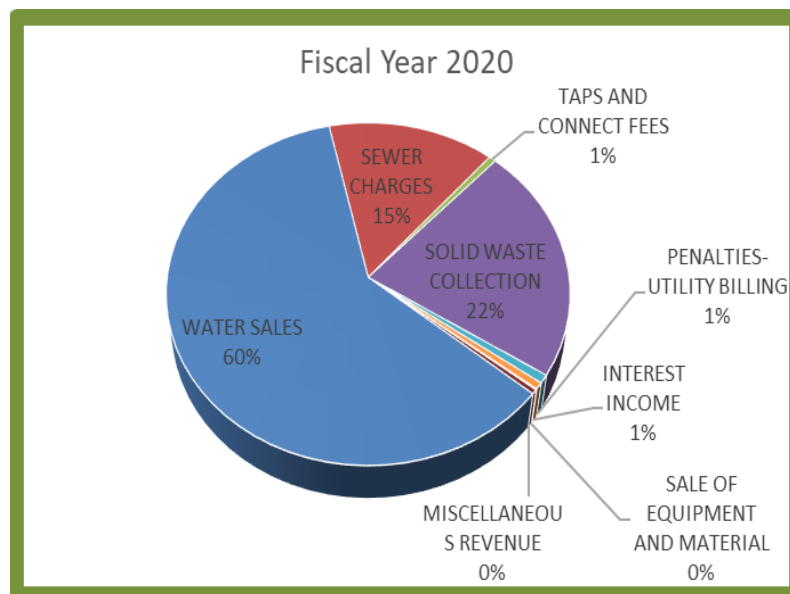
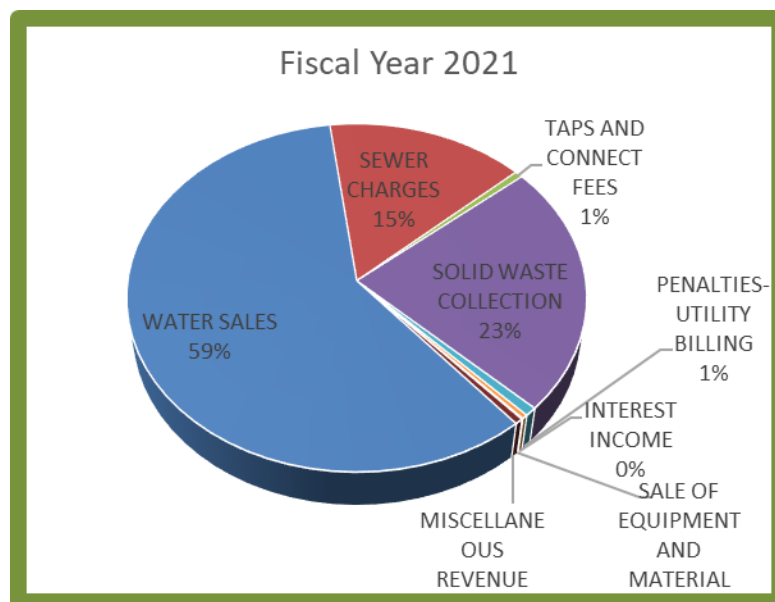
**ENTERPRISE FUND:**

The Enterprise Funds are composed of the Water and Sewer Fund and Airport fund.

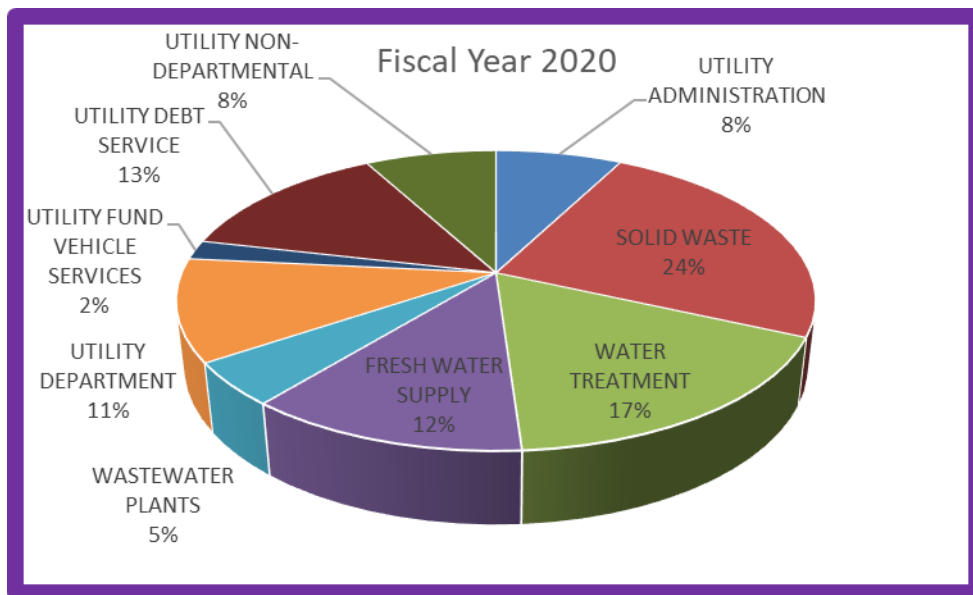
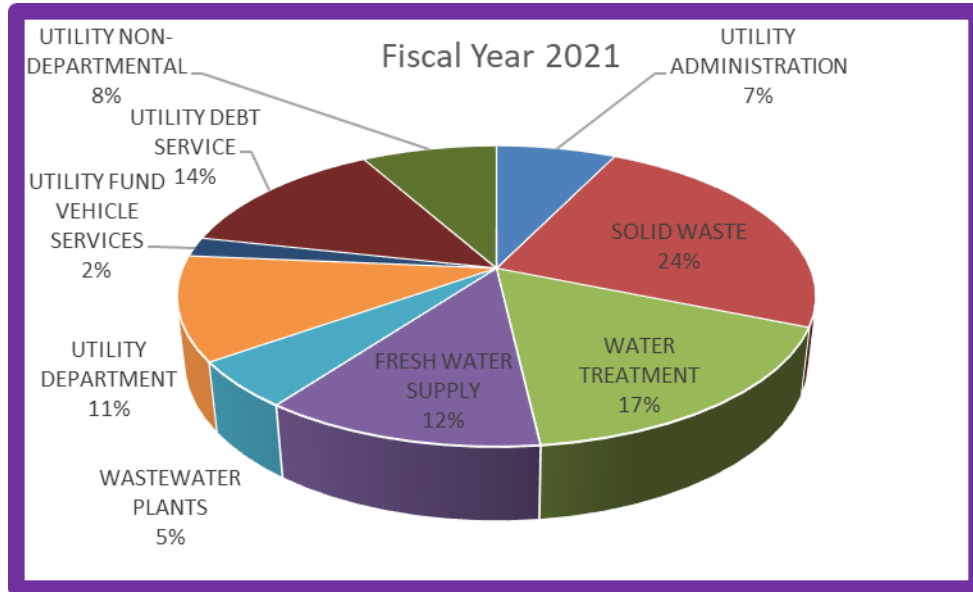
***Utility/Water and Sewer Fund***

The Water and Sewer fund is a proprietary fund established to separately account for the City’s water and wastewater services. The primary source of revenue is derived from residential and commercial water sales. The Utility Fund is used to fund capital projects, several projects for the FY 2020-2021 are proposed to be funded by the Utility Fund in the Utility fund Capital project fund.

Utility Fund revenues for Fiscal Year 2021 are estimated at \$12,060,121. This is a .001% decrease over the Fiscal Year 2020 amended budget of \$12,054,063. The Utility Fund revenues are made up of Water Sales at 59%, Sewer Sales at 15%, Solid waste at 23% and Misc fees 3%.



Utility Fund expenses for Fiscal Year 2021 are estimated at \$12,060,121, a .001% decrease over FY 2020 at \$12,054,063. The Utility Fund expenses are made up of Solid Waste at 24%, Water Treatment at 17%, Debt Service at 14%, Fresh water supply at 12%, Utility Department at 11%, Utility Non department at 8%, Utility Admin at 7%, Waste water plant at 5%, Vehicle Service at 2%



**AIRPORT FUND**

Airport Fund Revenue and expenses for Fiscal Year 2021 are estimated at \$792,400, a .2.3% decrease over FY 2020 at \$810,810. The Airport revenue is made up of Aviation fuel sales 77% and Hanger Leases 23%. The Airport expenses are made up of airport operational expenses.

**SPECIAL REVENUE FUNDS:**

The Special Revenue Fund is used to account for revenue that is used for a specific purpose.

**TOURISM:**

The Tourism Fund is used to account for rental revenue from the Municipal Center and the Hotel/Motel taxes. Per state statute, the City imposes a 7% occupancy tax on the price of a hotel or motel room. Hotel/Motel tax revenue supports the Chamber of commerce, the civic center and the main street tourism fund. Budget items for FY 2020 include Boots and Bells Christmas for \$150,000 and Main Street Façade grants.

**INDUSTRIAL DEVELOPMENT:**

The Industrial Development Fund is used to account for revenue from .375 cent of sales tax for the Industrial Development Corporation. The Mount Pleasant Industrial Development Corporation (“MPIDC”), is a corporation organized under Article 5190.6, Section 4A of the Texas Civil Statutes. The MPIDC promotes development of commercial, industrial, manufacturing, medical research enterprises and parks within the City of Mount Pleasant, Texas. The MPIDC was incorporated under type A of the Economic Development Act.

**CAPITAL PROJECT:**

The Capital Project Funds are used to account for revenue and bond proceeds issued for specific capital projects.

**2017 CONSTRUCTION BOND PROJECT:**

The Park Project Funds also known as Construction Bond Funds 2017 are used to account for revenue from the 2017 Bond. This fund was mainly used for the sports complex. The park capital budget was still in progress as of FY 2021 budget with anticipated completion date of December 31, 2020

**STREET CAPITAL PROJECT:**

The Capital Project Funds are used to account for Franchise taxes revenue used to support the street bond proceed. The Bond was issued for improvements to city streets. These funds have been expended. The remaining money from Franchise taxes are used for future City street improvements as well as street personnel.

Items budgeted in the Street fund this year include:

- Street improvement of \$500,000
- Tractor and Cutter of \$75,000
- Pavement assessment Study
- Bond payment of \$453,615

## **WATER & SEWER CAPITAL PROJECTS:**

The Capital Project Funds are used to account for bond proceeds issued for specific capital water and sewer projects. This fund is account for the 2020 Bond for \$4,000,000 dollars that was issued for various projects. The current Utility Capital Project Fund budget includes capital projects for the current year. The capital projects include:

- Design of Basin sewer line
- Big tex lift station
- 24in water line
- I-30 water storage
- School st Storage
- Water plan update
- HC sewer interceptor

## **DEBT SERVICE:**

The Debt Service Fund is a sinking fund used to pay the interest and principal on all outstanding bonds of the City. The tax rate approved for Fiscal Year 2020 is 0.0696 and for FY 2021 is .0701 per one hundred dollars (\$100) assessed value of all taxable property. The total amount of debt obligations secured by property taxes for the City is \$11,125,000. Debt payments due for FY 2021 are \$779,300.

## **CITY EMPLOYEES:**

Staffing levels for FY 2021 will remain constant from the previous fiscal year. The City currently supports 173.5 employees. The City will continue its intern program it begun in FY 2020 and budgeted to retain its 5 interns from previous year.

## **SALARY ADJUSTMENTS:**

We believe it is important to be able to recruit and retain valuable staff by ensuring competitive compensation rates. A compensation study was done for in the FY 2020 and Staff was given a market adjustment and brought on to the new compensation plan. Due to the economic conditions and Pandemic situation resulting from Covid 19, uniformed employees and other staff will not receive step increases for the FY 2021 budget year.

## **BENEFITS:**

Health insurance rates increased 10% for the 2021 fiscal year. The City absorbed the increase cost for all Employees. The Health increase to employee remained zero.

The City provides pension benefits for all of its eligible employees through TMRS. Contribution rates increased to the city from 15.15% to 14.83%. The employee participant rate is 7%.

## **ECONOMIC CONDITIONS AND OUTLOOK**

**Retail and Commercial:** Mount Pleasant continues to attract high quality retail and commercial developments. Anderson development project is a planned development that will bring several commercial and residential lots in mount pleasant.

**ACKNOWLEDGEMENTS:**

The finance department continues to try to reach new standards for budget preparations within the City. The preparation of this report could not have been accomplished without the dedication and helpfulness of the staff. We would like to express our appreciation to all employees who assisted and contributed to its presentation. We would like to give a special thanks to all City employees who have and continue to work hard to provide quality service to our citizens and who are committed to the success of the City.

The Government Finance Officers Association of United States and Canada (GFOA) is a entity that presents a Distinguished Budget Presentation Award to governmental entities like the City of Mount Pleasant, Texas for its annual budget that is compliant with is program criteria as a policy document. operations guide, as a financial plan and as a communications device. We are making every effort to qualify for this award.

*Ed Thatcher*

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Ed Thatcher  
City Manager



# **Budget Process and Policies**



## BUDGET PROCESS

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### **Basis of Budgeting**

Operating budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, with exceptions, including: depreciation is not incorporated into the budget; capital purchases are budgeted in the year of purchase; un-matured interest on long-term debt is recognized when they mature and debt principal is budgeted in the year it is to be paid.

### **Budget Structure**

The accounts of the City are organized based on funds and account groups, each of which is a separate accounting entity. Each fund can be generally thought of as a small business. The operations of each fund are maintained using a set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures. City resources are budgeted to the individual funds, by account, and are controlled within the individual fund. The Fiscal and Budgetary Policies, adopted as part of this budget, require that a budget be prepared for each of these funds.

#### **General Governmental Funds**

General Fund

Street Debt Service

#### **Special Revenue Fund**

Hotel Motel Fund

Tourism Fund

Civic Center Fund

Cemetery Fund

Peg Funds

Police Funds

Fire Funds

Cares Grant

#### **Economic Development Fund**

Industrial Development

#### **Enterprise Funds**

Water & Sewer Fund

Airport Fund

#### **Capital Projects Funds**

General Capital Projects

Park Project

Water Capital Projects

Street Capital Fund

#### **Debt Service Funds**

General Debt Service Fund

Utility Debt Service



## PLANNING AND BUDGET PREPARATION

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The City of Mount Pleasant’s budgeting process begins with citizen input and involves much planning, goal setting, and prioritizing by the City Council and staff. The below graph demonstrates how citizen input and city planning processes impact the preparation of the Annual Budget. The Budget is prepared in a clear manner to facilitate understanding by the citizens, council, and staff. All public hearing on the budget and workshops are open to the public and copies of the proposed budget are available for review on the City’s website. The City Secretary also has copies available for review. Copies may be made at the library or upon request.

### **Comprehensive Plan**

The comprehensive planning process provides citizens with a forum to express their vision for the future of Mount Pleasant. The first comprehensive plan for the City of Mount Pleasant designed as a framework for the future development of the City and its two-mile planning jurisdiction over the next 20 years and beyond. It is intended to guide the community’s decisions regarding its future physical, economic, and social development. The Comprehensive Plan plays a significant role in the development of goals and guides the Council’s strategic planning process. The Comprehensive plan is planned to be updated in 2021.

### **Strategic Plan**

The City Council’s Strategic Plan is a strategy to move our community from its current state to where the citizens and City Council desire the community to be in the future. The strategic planning process is an annual process that provides the City Council the opportunity to determine their vision for the long-term future of Mount Pleasant and set goals to accomplish that vision. The City periodically conducts a citizen’s survey to allow the Council to focus on our citizen’s priorities and interests. Equipped with the results of the citizen survey and the Comprehensive Plan, the City Council and senior staff engage in yearly strategic planning sessions in order to develop the Strategic Plan for the future of Mount Pleasant. The plans and goals that result from these sessions guide the development of the Capital Improvement Plan and Annual Budget.

All the Cities’ departments develop strategic plans. These plans begin with a one-year strategic plan that includes:

1. Mission Statement
2. Function and Responsibilities
3. Current Staff, Title, and Staff Responsibilities
4. Major Accomplishments
5. Description of Needs
6. Assessment of Needs
7. Request for Current Budget
8. Executive Summary
9. A 5-Year Capital Plan

Upon completion of these plans, city staff meet with the City Manager to review and discuss the priorities of the department. The City Manager then compiles the city-wide strategic plan,

summary sheet and aligns the plan to city goals and objectives. The City Council calls a special meeting to review the Strategic Plans of each department and the total plan for the City. During the strategic planning meeting, each director is given the opportunity to present their plan and communicate their goals for the department and the City. The City Manager then presents a summary of all the plans and recommends funding of individual items as requested by directors. The City Council then offers suggestions and improvements to focus on citizen's priorities and council's vision for the future. The City Council then prioritizes individual director's request for funding in the budget. The strategic plans are then adjusted based on Council's discussion and comments.

### **Capital Improvement Plan**

The Capital Improvement Plan (CIP) is developed through a joint effort between City Council, City Engineer and City staff in order to respond to the City's infrastructure needs. On an annual basis, during the strategic planning meeting, City staff, with consideration of citizen input, recommends appropriate projects to the City Council. Capital Improvement projects are expenditures of a non-recurring nature related to the acquisition, construction, expansion, or major rehabilitation of an element of Mount Pleasant's infrastructure. Capital improvement projects can include such things as parks, buildings, water and wastewater lines, streets, and sidewalks. After reviewing each project's purpose, impact, and cost, the City Council must prioritize projects and align those projects with the resources available for funding. Based on priorities, goals, and issues, a five-year plan is developed for each area of the capital program. The projects in the first year of the program are considered for funding through the annual budgeting process.

## **BUDGET PREPARATION PROCESS**

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Budgetary control is maintained with the annual adoption by City Council of an operating budget for each fiscal year from October 1 to September 30.

The budget is developed on a departmental level and adopted at the fund level. The Finance Department begins in March, updating all historical information and worksheets that detail expenditures and revenues on a departmental and line item level. The reports provide monthly expenditures and year-to-date totals, with a comparison to budget, giving a budget balance and unexpended percentage. To further aid in projections, the monthly report provides prior year comparison data of expenditures, revenue, and budget balances.

The adoption process begins with each department reviewing their strategic plans and completing a budget request detailed worksheet.

Budget proposals are due to the Finance Director by May for incorporation into a working budget document. The budget requests are presented to the City Manager in late May. A June management meeting is scheduled with the City Manager and each individual department to jointly review all the line items. This budget planning process helps each department to focus on requirements to continue its existing level of service, as well as evaluate the potential to expand service levels.

The ad valorem tax, sales tax and reserve projections are a major component of all city budget discussions. When the certified tax rolls from the Titus Central Appraisal District are released in late July, the final preparation for a proposed budget is submitted to the City Council.

July and August have scheduled City Council workshops to discuss the budget with City staff and hold public hearings. The first public hearing on the proposed budget and tax rate is held late-August; the City Council has voted on the tax rate ordinance and the budget ordinance by the end of August.

The fiscal year begins on October 1. The Director of Finance then compiles all changes and updates the final budget document in preparation for submission to Government Finance Officers Association for review. By October to Early November, the completed Budget Document is distributed and made available to the public via website or requested copy.

## ANNUAL OPERATING BUDGET

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Budgeting is an essential element of the financial planning, control, and evaluation process of the municipal government. The “operating budget” is the City’s annual financial operating plan. The annual budget includes all the operating departments of the General Fund, Capital Improvement Funds, Special Revenue Funds, Debt Service Fund, Proprietary Funds, and Development Funds.

- A. **Planning** – The budget process will include City Council participation in the identification of major policy issues. The budget process will be a part of an overall strategic planning process for the City. The process will also allow for citizen input.
- B. **Preparation** – The Charter, Section 2, requires that “the City Manager at least 60 days prior to the beginning of each budget year shall submit to the Council a proposed budget.”
  1. **Proposed Budget** – A proposed budget shall be prepared by the City Manager with participation of the entire City’s Department Directors within the provision of the Charter.
    - a) In accordance with the Charter, Section 11, the budget message shall be explanatory of the budget, shall contain an outline of the proposed financial policies of the city for the budget year and shall describe in connection there with the important features of the budget plan. It shall set forth the reason for any changes from previous year in expenditures and revenue items and shall explain any major changes in financial policy.
    - b) In accordance with the Charter, Section 12, the Council shall determine the time and place of the public hearing on the budget and shall cause to be published a notice of the place and time not less than ten days prior to publication date of the public hearing.
    - c) In accordance with the Charter, Section 3, the budget and budget message and all supporting schedules shall be a public record in of the office of the City Secretary and available to the public upon request. The Council shall cause enough copies to be available to be prepared for distribution to interested persons.
    - d) In accordance with the Charter, Section 6, the Council shall adopt the budget by the favorable votes of at least a majority of all members of the council.
    - e) In accordance with the Charter, Section 7, The budget shall be adopted not later then the 27<sup>th</sup> day of the last month of the fiscal year. Should the council take no final action on or prior to such day, the budget as submitted shall be deemed to have been finally adopted by council.
  2. **Adoption** – Upon finalization of the budget appropriations, the City Council will hold a public hearing, and subsequently adopt by ordinance the final budget. The budget will be

effective for the fiscal year beginning October 1<sup>st</sup>. In accordance with the Charter, Section 7, the Council shall adopt the budget by ordinance no later than the 27<sup>th</sup> day of September. Should the council take no final action on or prior to such day, the budget as submitted shall be deemed to have been finally adopted by council. Adoption of the budget shall constitute appropriations of the amount specified therein as expenditures from the fund indicated and shall constitute a levy of the property tax therein proposed.

3. **Standards for Publication** – The City will utilize the criteria outlined in the Government Finance Officers Association (GFOA) Distinguished Budget Program for the presentation of the budget document. The budget document will be submitted annually to the Government Finance Officers Association for evaluation and consideration for the Distinguished Budget Presentation Award.
- C. **Revenue Estimates** – In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include the analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year, which could otherwise result in mid-year service reductions.
  - D. **Balanced Budget** – The goal of the City is to balance the operating budget with current revenues, whereby current revenues match and fund on-going expenditures/expenses. Excess balances in the operating funds from previous years may be used for non-recurring expenditures/expenses or as capital funds.
  - E. **Reporting** – Summary financial reports will be presented to the City Council monthly at a minimum. These reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status. The City Manager shall submit to the Council at its second regular City Council meeting each month the financial condition of the City budget items as well as budget estimates versus accruals for the preceding month and for the fiscal year to date. Such records are to be made public by the Council during open meeting. The financial records of the City will be maintained in accordance with accepted principles recommended by the American Institute of Certified Public Accounts and by the National Committee on Governmental Accounting.
  - F. **Control and Accountability** – Each Department Director, appointed by the City Manager, will be responsible for the administration of his or her departmental budget. This includes accomplishing the functions and initiatives adopted as part of the budget and monitoring each department budget for compliance with spending limitations. Department Directors may request a transfer of funds within a department budget. All transfers of appropriation or budget amendments require City Manager approval. Copies of the approved operation budget, capital facilities, property budget, and supporting papers shall be filed with the City Secretary and shall be public records available to the public upon request.
  - G. **Budget Amendments** – The Budget Ordinance, provides a method to amend appropriations: “In such case, the Council may authorize the issuance of emergency notes, but the emergency notes and renewals shall be paid no later than the last day of the last fiscal year.”

1. **Supplemental Appropriations** – If, during the fiscal year, the City Manager certifies that there are revenues available for appropriation in excess of those estimated in the budget, the Council may make supplemental appropriations to fund as desired or carry the excess into the next fiscal year.
2. **Emergency Appropriations** – To meet a public emergency created by a natural disaster or man-made calamity affecting life, health, property, or the public peace, the Council may make emergency appropriations in accordance with Section 9.21(a) of the Home Rule Charter.
3. **Reduction of Appropriations** – If at any time during the fiscal year it appears probable to the City Manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial actions taken by him, and his recommendations as to any other steps that may need to be taken. The Council shall then take such further action as it deems necessary to prevent or minimize any deficit, and, for that purpose, the Council may by ordinance reduce one or more appropriations.

H. **Budget Contingency Plan** – This policy is intended to establish general guidelines for managing revenue shortfalls resulting from factors such as local and economic downturns that affect the City’s revenue streams.

1. **Immediate Action** – Once a budgetary shortfall is projected, the City Manager will take the necessary actions to offset any revenue shortfall with a reduction in current expenses. The City Manager may:
  - a. Freeze all new hire and vacant positions except those deemed to be a necessity.
  - b. Review all planned capital expenditures.
  - c. Delay all “non-essential” spending or equipment replacement purchases.
2. **Further Action** – If the above actions are insufficient to offset the revenue deficit and the shortfall continues to increase, the City Manager will further reduce operating expenses to balance the variance. The City Manager may ask Department Directors for recommendations on reduction of service levels in order to reduce expenditures to balance the budget. Any resulting service level reductions, including workforce reductions, will be finalized by the City Council.



## STATUTORY REQUIREMENTS

### TRUTH-IN-TAXATION

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The Texas Constitution and Property Tax Code establish guidelines for taxing units to follow when adopting tax rates. This guide to tax rate setting is also known as “truth-in-taxation.” The truth-in-taxation laws have two purposes: (1) to make taxpayers aware of tax rate proposals and, (2) to allow taxpayers, in certain cases, to roll back or limit a tax increase.

The first step is to draft a budget and determine the amount of property taxes necessary to the fund that budget. The taxing unit must decide:

- a) The maintenance and operation (M&O) rate necessary for the general operating expenses based on current year’s value;
- b) The payments needed for debt service; and
- c) The amount of surplus funds, if any, it plans to expend to reduce the tax levies.

Beginning in early August, the City can move forward to adopting a tax rate by calculating and publishing the effective and rollback tax rates.

Effective tax rate: The effective tax rate is a calculated rate that would produce the same total taxes as last year when properties taxed in both years are compared. If property values rise, the effective tax rate will go down and vice versa. The objective of the effective tax rate is to generate equal tax revenues using taxable valuations from different years.

Proposed tax rate: The proposed tax rate is the rate proposed by council and is used for revenue projection in the budget. The objective of the proposed tax rate is to generate sufficient revenue to balance the budget and inform the public of the rate the Council desires to fund the budget.

Rollback tax rate: The effective tax rate is a calculated maximum rate allowed by law without voter approval. The rollback rate provides the City the same amount of tax revenue spent the previous year for day-to-day operations, plus an extra 8% increase for those operations plus sufficient funds to pay debts in the coming year. If an adopted rate is higher than the rollback rate, voters can circulate a petition calling for an rollback to a rate below the rollback rate.

Notice Requirements: The law requires a number of public notices to be issued to inform the taxpayers about local property taxes.

1. **Notice of Appraised Value:** This notice informs a property owner of proposed property values and other necessary information including an estimate of current years taxes based on the current years’s proposed taxable value and last years tax rate.
2. **Notice of Proposed Tax Rate:** Cities that propose a property tax rate that does not exceed the effective tax rate must provide a notice using very specific language in the government code.

3. **Notice of Proposed Tax Rate Increase:** Cities that propose a property tax rate the exceeds the effective tax rate or the roll back rate must provide a different notice also using ver specific lanugae in the government code. This language must also include the date, place and time of the public hearings. It must also include the date, time, and place for adoption of the tax rate.
4. **Newspaper Requirements:** The newspaer posting must be in a general circulation newspaper in the county and must be at least a quarter-page in standard-size newspaper with a headline in 24-point larger type.
5. **Website Requirements:** The notice must be posted on the City website no later then August 15<sup>th</sup> and must remain on the website till the rate is adopted.
6. **Budget Requirements:** The front page of the budget must include council members voting and proposed, no new revenue rate, votor approval rate for current and prior years.

Hearing Requirements: The law requires one of public hearing to allow the taxpayers imput about local property taxes.

1. **Public Hearing:** The council is required to hold a public hearing to receive taxpayer imput no less then three days but no more then 14 days before tax rate adoption.

Adoption of the Tax Rate Requirements: The law requires that the council adopt a tax rate by offical action in an ordiance that contains specific wording. The wording must indicate the change in the tax rate by amount and percentage increase or decrease. The tax rate must be adopted by a separate item on the agenda and must adopt the budget prior to the tax rate. The budget must then be ratified for the increase in the tax rate. The laguage required to adopt the FY2021 tax rate is:

*“I move that the property tax rate be decreased by the adoption of a tax rate of 0.3678, which is effectively a .0006% percent decrease in the tax rate, with a Maintenance and Operation rate of 0.2952 a cemeterly rate of .0028 and a debt rate of 0.0698 per \$100 of assessed valuation”*

The laguage required to ratify the FY2021 budget is:

*“I move that the Council ratify this budget by raising more total property taxes than last year’s budget by \$24,532 or a .64% increase.”*

Deadline to adopt the tax rate is September 30<sup>th</sup> of each year or by the 60<sup>th</sup> day after the city recieves the certified appraisal roll, which ever is later.

## Priorities and Budget Issues

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### Legislation Factors:

Senate Bill 2, also known as the Texas Property Tax Reform and Transparency Act of 2019, was passed by the Texas Legislature in 2019. At its most fundamental level, S.B. 2 reforms the system of property taxation in three primary ways:

- (1) lowering the tax rate, a taxing unit can adopt without voter approval and requiring a mandatory election to go above the lowered rate;
- (2) making numerous changes to the procedure by which a city adopts a tax rate; and
- (3) making several changes to the property tax appraisal process.

Senate Bill 2 went into effect, including the new tax rate calculations, on January 1, 2020. A few other provisions, including those related to the use of comptroller forms in calculating the tax rate and injunctive relief for failure to comply with statutory requirements, do not go into effect until January 1, 2021.

Prior to S.B. 2, the term “effective tax rate” referred to the benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year, after considering changes in appraised values. S.B.2 changed the terms “effective tax rate” and “effective maintenance and operation tax rate” to “no new revenue tax rate” and “no new revenue maintenance and operation tax rate,” respectively.

### Voter Approval Rate:

Additionally, the term “rollback tax rate” was changed to “voter-approval tax rate: More significant than the change in terminology is the modification to both the voter-approval rate formula and the requirement that cities hold automatic elections to approve tax rate exceeding the voter approval tax rate.

**Under pre-S.B. 2** was the rate necessary to raise precisely eight percent more maintenance and operations tax revenue as the year before after considering appraisal fluctuations. The debt service component of the tax rate is then added to the product of the effective maintenance and operations rate and 1.08.

-lowers the multiplier used in the rate calculation from 8 percent to 3.5 percent for cities that , which is nearly every Texas city.

*To illustrate,*

the old was as follows:  $\text{Rollback Rate} = (\text{Effective Maintenance and Operations Rate} \times 1.08) + \text{current debt service tax rate}$

**Under S.B. 2**, that calculation now looks like this:

$\text{Voter-Approval Rate} = (\text{No-New-Revenue Maintenance and Operations Rate} \times 1.035) + \text{current debt service tax rate}$

Previously, any rate adopted that exceeded the 8 percent rollback rate triggered the ability of citizens to petition to hold an election to tax rate to the rollback rate. S.B. 2 requires a city to hold an automatic election (i.e., the bill eliminates the petition requirement) on the November uniform election date if it adopts a rate exceeding the 3.5 percent voter-approval rate. See TEX. TAX CODE § 26.07. That said, some cities under

30,000 population are not subject to the automatic election requirement associated with adopting a rate exceeding the new voter-approval rate.

#### **Unused Increment Rate:**

TEX. TAX CODE § 26.04(c).

There are some other adjustments as well. Most notably, under the new formula a city adds its “unused increment rate” to the 3.5 percent limit on maintenance and operations increases. The unused increment rate can be used to increase the voter-approval rate, depending upon the tax rates adopted by the city in the previous three years.

The “unused increment rate” is the 3-year rolling sum of the difference between the adopted tax rate and voter-approval rate. Put differently, the city can “bank” any unused amounts below the voter-approval rate to use for up to three years. Conversely, if the city adopts the voter-approval rate all years between 2020 and 2022, the unused increment rate would be zero. Under no circumstance can the unused increment rate be less than zero. See TEX. TAX CODE § 26.013(b)(1). The legislature is to discourage taxing units from adopting a rate equal to the 3.5 percent voter-approval rate every year. Under the new framework, a city that experiences exceptional growth in sales tax revenues in a year, for instance, may be able to adopt a rate less than the 3.5 percent voter-approval rate and bank the difference for a future year when sales taxes perform worse than expected. On the other hand, many cities will be forced to go up to the 3.5 voter-approval rate every year just to keep up with rising costs. For those cities, the unused increment rate will be a non-factor. S.B. 2 provides that, for each tax year before the 2020 tax year, the difference between the taxing unit’s voter-approval tax rate and actual tax rate is zero. Id. § 26.013(c). This means that any difference between the 2019 rollback rate and adopted rate cannot be used to increase the unused increment rate in the three subsequent tax years.

#### **De-Minimis Rate:**

The de minimis rate is a new tax rate calculation added by S.B. 2 that is designed to give smaller taxing units, including cities, some relief from the 3.5 percent voter-approval tax rate. The de minimis rate was added to S.B. 2 to allow smaller cities some flexibility to adopt a tax rate that generates \$500,000 more in property tax revenue than the previous year. The thinking was that applying a 3.5 percent voter-approval rate in some very small communities would unnecessarily restrict revenue growth to sometimes just a nominal amount, and the application of the lowered voter-approval rate created an unfair result for small towns.

The De-minimis rate is defined as the rate that when applied to a taxing units current total value, will impose an amount of taxes equal to \$500,000;

The provisions of S.B. 2 relating to the de minimis rate apply only to a city with a population of less than 30,000. See TEX. TAX CODE §§ 26.063 and 26.075. A city with a population of less than 30,000 must calculate a de minimis rate.<sup>2</sup> Cities with populations of 30,000 or more do not calculate the de minimis rate or receive any of the fiscal flexibility associated with the de minimis rate.

#### **Tax Rate Adoptions**

Under S.B. 2 When must the tax rate be adopted?

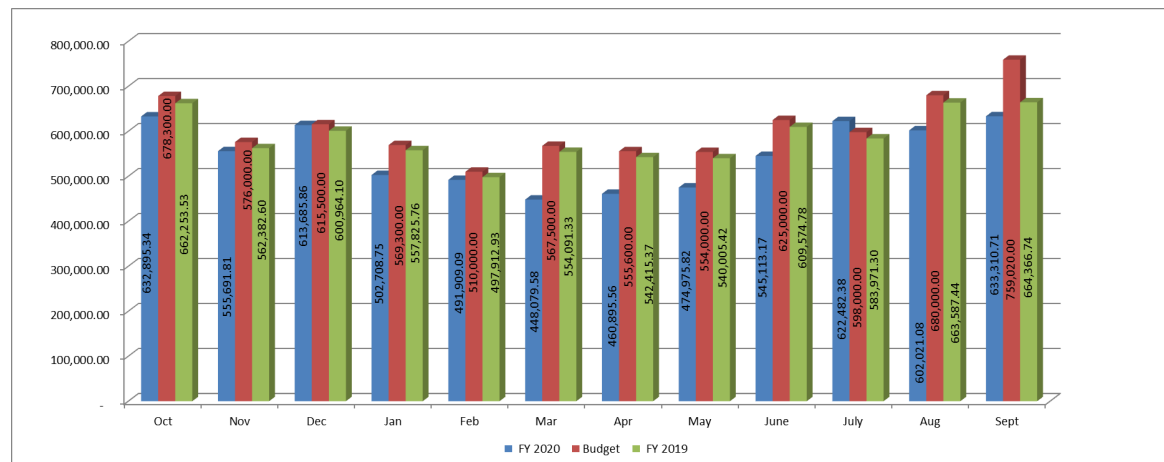
While the Tax Code still requires a city to adopt its tax rate before the later of September 30th or the 60th day after the certified appraisal roll is received by the city, S.B. 2 moves up the date on which a city must adopt a tax rate that exceeds the voter-approval tax rate. TEX. TAX CODE § 26.05(a). If a city adopts a rate exceeding the voter-approval tax rate, it must do so not later than the 71st day before the November uniform election date, which is the first Tuesday following the first Monday in November. Id.; See also TEX. ELEC. CODE § 41.001(a)(3).

Because S.B. 2 is designed to have cities automatic tax rate approval elections held on the November uniform election date, the legislature deemed it necessary to require cities to adopt their tax rates earlier to provide ample time to order the election. Indeed, S.B. 2 requires the city council to order the tax rate approval election not later than the 71st day before the date of the election. TEX. TAX CODE § 26.07(c). The 71st day will change every year depending upon when the November election date occurs, but generally it will occur in mid-to-late August.

Using the 71st day before election day as the deadline to order the election in S.B. 2 appears to be a drafting mistake by the legislature. The Election Code provides that, for an election held on a uniform election date, the election shall be ordered not later than the 78th day before election day. TEX. ELEC. CODE § 3.005(c). Further, the Election Code provides that the 78-day deadline supersedes any law outside the Election Code to the extent of any conflict. Id. § 3.005(b). Because the 78th day deadline for ordering the election expressly prevails over the 71st day deadline in S.B. 2, a city must order its election by no later than the 78th day before the November uniform election date. Even though the election must be ordered by the 78th day before the election, theoretically a city could push off the adoption of a tax rate exceeding the voter-approval tax rate until the 71st day before the election as provided by S.B. 2. Interestingly, this expedited tax rate adoption calendar applies to a city under 30,000 that adopts a tax rate that exceeds the voter-approval rate even if the city’s adopted rate does not exceed the de minimis tax rate. See TEX. TAX CODE § 26.05(a). If any city adopts a tax rate that exceeds the voter-approval rate, it must do so by the 71st day before the November uniform election date. Because state law provides that a city may levy taxes only in accordance with the budget, a city must adopt its budget before it adopts its tax rate, regardless of the deadline to do so. See TEX. LOC. GOV T CODE § 102.009(a). If a city adopts a tax rate in August that exceeds the voter-approval tax rate, it must adopt its budget before doing so.

### Economic Factors:

The coronavirus (COVID-19) pandemic is the defining global health crisis of our time and the greatest challenge we have faced. COVID-19 is more than a health crisis its an economic crisis as well. Many retail and commercial business were closed or reduced to 50% capacity. While this pandemic continues, we continue to experience the effects of this crisis. During this budget year, we projected number based on last year. The biggest impact to our budget was water revenue. During March and April some business were forced to close while others were subject to 50% customer capacity. The school all closed their doors from March until the end of the school year. This caused a reduced consumption and lower than expected water revenue ass shown below.



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Technology made it easier to interact with citizens we serve and handle everything virtually. From virtual Council meetings to virtual public hearing, this challenge has been one that has helped to increase the water revenue. Council has taken this water reduction into account when budget for the new year.

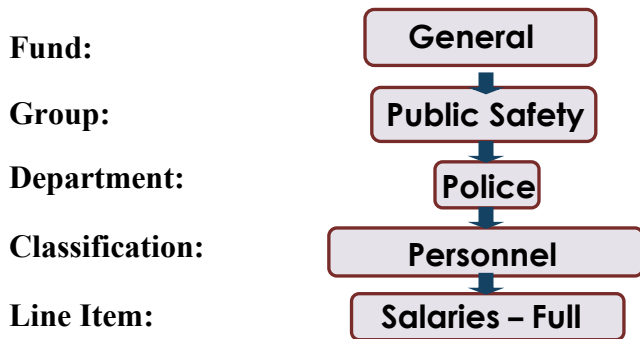
### **Budget Changes**

Due to SB.2 the Council has now moved the budget adoption time back to August 30 instead of September to comply with SB2. The reduced schedule has allowed for the process to begin much earlier and caused a more compressed year.

## BUDGET CONTROL & AMENDMENT

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The City of Mount Pleasant’s Annual Budget is adopted by funds. The budget, as adopted by Council, is subject to change or amendment by formal action of the City Council. The City has several levels of detail in the operating budgets – the fund, the department, the division, the classification, and the line item. The below example shows the relationship between the different levels of budget detail:



The level at which management, without prior Council approval, loses the ability to reapply budgeted resources from one use to another is known as the budget’s “legal level of control.” The Fund level is the legal level of control for the City of Mount Pleasant. The City Manager may, without prior City Council approval, authorize transfers between budget line items within a fund and between funds. The City Manager may authorize transfers from the budgeted appropriations account without prior City Council approval.

During the fiscal year, budgetary control is maintained through monthly review of budget statements. The responsibility for budgetary control lies with the Department Directors. Department Directors may not approve expenditures that exceed monies available at the classification code level within their divisions without prior approval. Appropriations not expended by departments at the end of the fiscal year will lapse. Therefore, funds that were budgeted but not used during the fiscal year are not available for use in the next fiscal year unless they are appropriated again by City Council. However, exceptions are provided for the multi-year capital projects that have been funded by bond proceeds and have annually adopted budgets.

The Director of Finance review the budget monthly to estimate expense and make a recommendation as needed to the City Manager for an unforeseen cost that may require and amendment or change to the budget to provide for any additional expense in which the general welfare of the citizenry is involved. All amendments are made by ordinance and are attached to the original budget.

A final copy of the budget, as finally adopted, is submitted to the City Council for approval to ratify any transfer and amendment made during the year and is filed with the City Secretary.

# Fiscal Year 2020-2021 Budget Preparation Calendar

## Budget Preparation Phase: January - June

Jan

- City Manager to establish Budget Focus
- City Staff begin the budget planning process
- Calendar and Instructions issued to departments
- Budget memorandum sent to all departments

Feb

- Preliminary requests and any changes to personnel submitted to Budget, HR and CM
- Internal departments submit list to departments for items such as equipment and technology
- Preparation of Financial Forecast

Mar

- Budget/Finance meets with City Manager Group to determine budget/CIP parameters (revenue and expenditure forecasts, targets and goals.
- Forecast provided to City Council
- Budget Kickoff Meeting

Apr

- Departments develop their budgets for review
- Citizen Input Meetings on budget
- Setup department meetings with CM for June

May

- Department budgets and CIP submitted to Budget/Finance
- Budget/Finance analyze and prepare budgets
- Prepare salary and benefit budgets for departments.

Jun

- Budget/Finance presents total request to CM, with highlights, issues, options and recommendations
- CM reviews all Operating Budgets and CIP programs with all department heads.

## Budget Approval Phase: July - September

Jul

- CM gives final instructions on Recommended Budget
- Budget/Finance notifies departments of preliminary funded request
- Draft CIP and Recommended budget submitted to CM for review
- CM submits Recommended Budget and CIP to City Council

Aug

- Calculation of Tax Rate - No New Revenue & Voter Approval Rate
- Public Hearing on Operating Budget and CIP
- Approval of Tax Roll, Notice on Tax Rate, and Public Hearing on Tax Rate
- City Council Adopts operating Budget and Tax Rate

Sep

- Prepare for election if over Voter Approval Rate - Election November 3, 2020.
- Prepare for Year end close

## Execution and Implementation Phase: October - December

Oct

- New Fiscal Year begins Oct 1st
- Process carry-forwards from previous year
- Encumbrances are carried forward
- Auditors & Accounting start the fiscal year close process

Nov

- Budget/Finance Office produces final budget document
- Election if over Voter Approval Rate - Election November 3, 2020

Dec

- Final Budget document is submitted to GFOA for the Distinguished Budget Award
- CAFR produced





# Ordinances

**CITY OF MOUNT PLEASANT, TEXAS  
ORDINANCE NO. 2020-12**

**AN ORDINANCE OF THE CITY OF MOUNT PLEASANT, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; APPROPRIATING THE NECESSARY FUNDS OUT OF REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND ACTIVITIES AND IMPROVEMENTS OF THE CITY; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS**, the City Manager of the City of Mount Pleasant, Texas, has submitted to the City Council a proposed budget of the expenditures and revenues of all City Departments, Divisions and Offices (“City Government”) for the Fiscal Year 2020-2021 and filed the same with the City Secretary for public review on July 28, 2020; and

**WHEREAS**, the City Council held a public hearing on the proposed budget for the Fiscal Year 2020-2021 on August 18, 2020 in accordance with Section 102.006 of the Local Government Code and Article V, Section 1-13, of the City Charter at which time all citizens and interested parties were given the opportunity to be heard regarding the proposed budget; and

**WHEREAS**, the City Council, after the public hearing and upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be adopted.

**NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOUNT PLEASANT, TEXAS:**

**SECTION 1.** That all the above recitals are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

**SECTION 2.** That the proposed budget of the revenues and expenditures necessary for conducting the affairs of the City of Mount Pleasant, said budget providing a complete financial plan for the ensuing fiscal year beginning October 1, 2020 and ending September 30, 2021, as submitted by the City Manager, attached hereto as Exhibit A, be and the same is hereby adopted as the Budget of the City of Mount Pleasant for the fiscal year beginning October 1, 2020 and ending September 30, 2021.

**SECTION 3.** That the attached Exhibit A is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017.

**SECTION 4.** That expenditures during the fiscal year shall be made in accordance with the budget approved by this Ordinance, unless otherwise authorized by a duly enacted ordinance of the City, said document being on file for public inspection in the office of the City Secretary.

**SECTION 5.** That all appropriations shall lapse at the end of the fiscal year.

**SECTION 6.** That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2019-2020 are hereby ratified, and the budget Ordinance for fiscal year 2019-2020, heretofore enacted by the City Council, be and the same is hereby, amended to the extent of such transfers and amendments for all purposes.

**SECTION 7.** That specific authority is given to the City Manager to make the following adjustments:

1. Transfer of budgeted appropriations from one account classification to another account classification within the same department.
2. Transfer of appropriations from designated appropriations to any individual department or activity.
3. Transfer of budgeted appropriations from one account classification in one department to another account classification in another department within the same fund.

**SECTION 8.** That all provisions of the ordinances of the City in conflict with the provisions of this ordinance be and the same are hereby repealed, and all other provision of the ordinances of the City not in conflict with the provisions of this ordinance shall remain in full force and effect.


**SECTION 9.** That should any sentence, paragraph, subdivision, clause, phase or section of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional.

**SECTION 10.** That the necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such cases provides.

**SECTION 11.** That after the adoption of this budget, the City Manager shall provide for the filing of a true copy of the approved budget in the Titus County Clerk's Office in compliance with Section 102.009(d) of the Local Government Code.

**DULY PASSED AND APPROVED** by the City Council of the City of Mount Pleasant, Texas, on the 18<sup>th</sup> day of August 2020.

APPROVED:

  
\_\_\_\_\_  
Tracy Craig, Sr Mayor

ATTEST:

  
\_\_\_\_\_  
Darleen Durant, City Secretary

**CITY OF MOUNT PLEASANT, TEXAS  
ORDINANCE NO. 2020-15**

**AN ORDINANCE OF THE CITY OF MOUNT PLEASANT, TEXAS LEVYING AD VALOREM TAXES FOR THE YEAR 2020 (FISCAL YEAR 2021) AT A RATE OF \$0.367800 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2019; TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND TO PROVIDE AN INTEREST AND SINKING FUND ON ALL OUTSTANDING DEBTS OF THE CITY; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND DECLARING AN EFFECTIVE DATE.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOUNT PLEASANT, TEXAS:**

**SECTION 1.** That there be and is hereby levied for the year 2020 on all taxable property, real, personal and mixed, situated within the limits of the City of Mount Pleasant, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.367800 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenses of the municipal government of the City, a tax of \$0.2952 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- (b) For the purpose of defraying the current expenses of the cemeteries of the City, a tax of \$0.0028 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- (c) For the purpose of creating a sinking fund to pay the principal and interest on all outstanding bonds of the City not otherwise provided for, a tax of \$0.0698 on each One Hundred Dollars (\$100.00) assessed value of all taxable property within the City, which shall be applied to the payment of such interest and maturities of all outstanding bonds.

**SECTION 2.** The following information is provided pursuant to Section 26.05 of the Property Tax Code and to provide further clarity:

- (a) THIS TAX RATE WILL NOT RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.
- (b) THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 0.0006 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$.20 (*When compared to the tax rate adopted for the preceding year for Maintenance and Operations*).

**SECTION 3.** That all ad valorem taxes shall become due and payable on October 1, 2019 and all ad valorem taxes for the year shall become delinquent after January 31, 2020. Taxes that remain delinquent on July 1, 2020, incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty and interest due; such additional penalty is to defray costs of collection due to a contract with the City's attorney pursuant to Section 6.30 of the Property Tax Code.

**SECTION 4.** That taxes are payable in Mount Pleasant, Texas, at the offices of Titus County Appraisal District; and that the City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**SECTION 5.** That it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes for the year 2019, this ordinance shall take effect from and after its passage as the law in such cases provides.

**SECTION 6.** The City Secretary of the City of Mount Pleasant, Texas is hereby directed to publish in the Official Newspaper of the City the Caption clause of this Ordinance as required by Section 52.013 of the Texas Local Government Code.

**SECTION 7.** Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City of Mount Pleasant hereby declares that it would have passed this Ordinance, and each section, subsection, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional or invalid.

**DULY PASSED AND APPROVED** by the City Council of the City of Mount Pleasant, Texas, by a roll call vote on the 25<sup>th</sup> day of August 2020.

APPROVED:

  
Tracy Craig, Sr, Mayor

ATTEST:

  
Darleen Durant, City Secretary

**CITY OF MOUNT PLEASANT, TEXAS  
ORDINANCE NO. 2020-16**

**AN ORDINANCE OF THE CITY OF MOUNT PLEASANT, TEXAS, RATIFYING THE BUDGET FOR THE 2020-2021 TAX YEAR THAT RAISING MORE REVENUE FROM PROPERTY TAXES THAN IN THE PREVIOUS YEAR.**

**WHEREAS**, the City Council approved the levy tax rate that will raise more total revenue for than last year's rate; and

**WHEREAS**, this budget will raise more total property tax revenue than last year's budget by \$24,532 or a 0.64% increase.

**WHEREAS**, the City Council on August 18, 2020, passed and approved an Ordinance which adopted the budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOUNT PLEASANT, TEXAS:**

**SECTION 1.** That the budget for the 2019-2020 tax year that raises more revenue from property taxes than in the previous year is hereby ratified.

**SECTION 2.** That this Ordinance shall take effect immediately from and after its passage as the law and charter in such cases provide.

**DULY PASSED AND APPROVED** by the City Council of the City of Mount Pleasant,  
Texas, on the 25<sup>th</sup> day of August 2020.

APPROVED:

  
\_\_\_\_\_  
Tracy Craig, Sr Mayor

ATTEST:

  
\_\_\_\_\_  
Darleen Durant, City Secretary



# City Profile

# HISTORY OF MOUNT PLEASANT



Located on a broad hill in the heart of Northeast Texas, Mount Pleasant has served as the county seat of Titus County since 1848, after Texas became a state. When the county was organized, the small village that would become the seat of government was given the name Mount Pleasant. In 1850, the little town on the hill had a population of 227. One thing that contributed to attracting settlers, and especially merchants, in the early years was the Clarksville to Jefferson Road, which passed through Mount Pleasant. Established by Andrew J. Titus, for whom Titus County is named, this road made possible the movement of goods to and from Jefferson, which at that time could be reached by riverboats. Between 1850 and 1860, Titus County's population grew from 3,636 to 9,648, although it must be remembered that the county then included the present-day counties of Franklin and Morris.

In 1861, Titus County voted for secession by a vote of 411 to 285 and sent as many as 1,500 men to fight in the Confederate Army. During the Civil War, Mount Pleasant was the site of a confederate transportation depot which employed blacksmiths, carpenters, harness makers and wheelwrights. In 1876, the East Line and Red River Railroad Company laid tracks across the southeast corner of the county. Following in 1878 was the extension to Mount Pleasant of the narrow gauge "Tyler Tap". In 1879, this section of line was acquired by the Texas and St.

Louis Railway and within a few years was extended to connect St. Louis and Waco. Another branch, completed in 1887, ran from Mount Pleasant to Sherman. Largely because of this excellent rail system, Mount Pleasant was being recognized as a hub of transportation and trade at the close of the nineteenth century and had a population of 963 in 1890. On September 17, 1900, T. C. Hutchings became Mount Pleasant's first mayor and John B. Stephens, Sr. became city marshal.





## CITY FACILITIES

Animal Control	300 Enterprise Blvd	(903) 575-4174
Airport Terminal	501 Mike Hall Pkwy	(903) 575-4020
CID	503 N Madison Ave	
Code/Water	103 W 6 <sup>th</sup>	(903) 575-4044
City Hall	501 N Madison Ave	(903) 575-4010
Civic Center	1800 N Jefferson Ave	(903) 575-4190
Central Fire Station	728 E Ferguson Rd	(903) 575-4144

Fire Substation 1	1902 N Jefferson Ave	(903) 575-4012
Library	601 N Madison Ave	(903) 575-4180
Service Center	1412 N Washington	(903) 575-4135
Storage	402 N Madison Ave	
Swimming Pool	1008 S Florey	(903) 772-3512
Wastewater Treatment Plant	601 CR 4540	
Water Treatment Plant	300 Lakewood Dr	(903) 575-4132

Water Treatment Plant	510 CR 2300	
Dellwood Park	726 E Ferguson Rd	(903) 572-3512
Edwards Park	1304 N Edwards	N/A
Fair Park	1802 N Jefferson Ave	N/A
Heritage park	1713 N Jefferson Ave	N/A
Keith Park	1411 W 7 <sup>th</sup> St	N/A
Oaklawn Park	1103 Searcy	N/A

R.L. Journey Park	1216 E 8 <sup>th</sup> St	N/A
Town Lake Park	2508 N Jefferson Ave	N/A
Edwards Cemetery	101 N Edwards	N/A
City Communications Tower	111 Crooks Dr	N/A
Edward St Water Tower	1304 N Edwards	N/A
North Jefferson Water Tower	101 CR 1314	N/A
School St Water Tower	500 School St	N/A

## STATISTIC AT A GLANCE

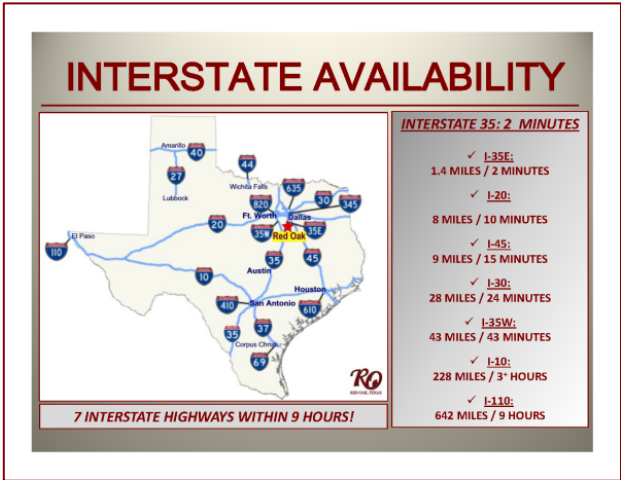
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The City of Mount Pleasant, Texas is located in north Titus County, approximately 108 miles northeast of Dallas, which covers 9,250 square miles, consists of twelve counties, and over 200 cities and towns



The City of Mount Pleasant, Texas is strategically located directly along Interstate 30 which offers 4 miles of frontage along the east and west side of IH -30. This highway extends southward to Austin, San Antonio and northward to Oklahoma City and Kansas City.



Mount Pleasant is conveniently positioned less than 130 miles, or fewer than 2 hours travel time from two premier commercial airports: Dallas-Fort Worth (DFW) International Airport; and, Dallas Love Field.

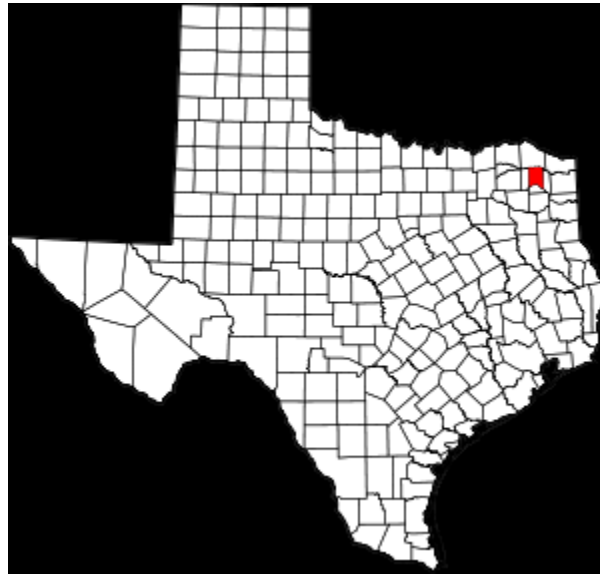
**DFW International (108 miles)**

With over 191 accessible worldwide destinations and approximately 1,900 flights per day, DFW International is ranked as the third busiest airport in the world. DFW provides nonstop service to 36 international and 133 domestic destinations to more than 60 million passengers annually. Air travel times take less than four hours to any major North American City.

**Dallas Love Field (126 miles)**

The City of Dallas owns and operates Dallas Love Field, one of the finest general-purpose airports in the world. The airfield is located seven miles northwest of the downtown central business district and is managed by the City's Department of Aviation. Seven full service fixed base operators (FBOs) at Love Field provide general aviation users with a wide variety of services including fuel, maintenance, hangar rentals, and charters.





As of the 2000 census there were 4,301 residents in the City of Mount Pleasant. The 2010 census found the Mount Pleasant population had grown to 10,769. The North Central Texas Council of Governments projects by the year 2030, Mount Pleasant’s population will grow to 63,329.

Census	Population	% Growth
1960	8,030	—
1970	8,880	10.6%
1980	11,000	23.9%
1990	12,290	11.7%
2000	13,940	13.4%
2010	16,020	14.9%
2020*	16,470	2.8%

*\*Population Estimate*

### Property Tax Rates

Ad Valorem Tax Rates

*(Per \$100 Assessed Value)*

City of Mount Pleasant 0.64900

Mount Pleasant ISD 1.54000

Titus County 0.38091

**Total Property Tax 2.56991**

### Property Tax Exemptions

Residence homestead exemptions are listed below.

- Homestead – 10%
- Over 65 - \$20,000
- Over 65 – Frozen
- Disabled Person – 3,000

### Sales Tax Rates

State Sales Tax 6.25%

City Sales Tax 1.00%

Industrial Development (4A) 0.50%

Economic Development (4B) 0.50%

**Total Sales Tax 8.25%**

### Income Tax

The State of Texas does not impose a personal or corporate income tax.

### Corporate Franchise Tax

A corporate franchise tax is levied in Texas in place of a corporate income tax. The tax is levied on businesses organized in the corporate form in Texas. Corporations are taxed at the rate of the greater of \$2.50 per \$1,000 of net taxable capital or 4.5% of net taxable earned surplus.

### Hotel / Motel Occupancy Tax

The State of Texas imposes a hotel/motel occupancy tax of 6% with individual cities having the option to increase the tax rate up to 7%. The total Hotel / Motel Occupancy Tax Rate in the City of Mount Pleasant is 13%.



## Education

### **MOUNT PLEASANT INDEPENDENT SCHOOL DISTRICT**

Mount Pleasant ISD is an award-winning, fully accredited K-12 school district with active Early Childhood, Early Head Start, Head Start and Pre-K programs. The district serves over 5400 students on 8 campuses including the Child Development Center, four kindergarten through 4th grade campuses, a middle school campus (5th-6th grade), a junior high campus (7th-8th grade) and a high school (9th-12th). The district is also a full partner with Northeast Texas Community College and the Mt. Pleasant Economic Foundation in the Industrial Technology Training

### **Center. DEMOGRAPHICS OF MOUNT PLEASANT ISD** *(APPROXIMATELY 5,400 STUDENTS)*

- White 21%
- Hispanic 66%
- African American 11%
- Asian 1%
- Two or More 1%

### **MPISD SCHOOLS**

- Child Development Center,
- Vivian Fowler Elementary,
- Frances Corprew Elementary,
- E.C. Brice Elementary.
- Annie Sims Elementary
- P.E. Wallace Middle School
- Mount Pleasant Junior High,
- Mount Pleasant High School,

### **CHAPEL HILL ISD**

Chapel Hill Independent School District was established in the 1950-1951 school year. Currently, CHISD serves a student body of almost 3,550 students in grades Pre-Kindergarten to 12. The district is rated as 4A Division 1 by the University Interscholastic League. This growing district competes in the interscholastic league with Kilgore, Jacksonville, Henderson, and Palestine.

### **CHAPEL HILL SCHOOLS**

- High School (9-12) - 1026 students
- Middle School (6-8) - 777 students
- Kissam Intermediate (PreK-5) - 776 students
- Jackson Elementary (PreK-5) - 419 students
- Wise Elementary Fine Arts Magnet (PreK-5) - 539 students

## **Property Tax Rates**

Ad Valorem Tax Rates (Per \$100 Assessed Value)

City of Mount Pleasant	0.3678
MPISD	1.2917
CHISD	1.1038
NTCC	0.1300
Titus Regional Medical center	0.2069
Titus County	0.4679

## **Sales Tax Rates**

State Sales Tax	6.25%
City Sales Tax	1.00%
Property Tax Reduction	0.125%
Industrial Development (4A)	0.375%
Titus County	<u>0.50%</u>
Total Sales Tax	<u>8.25%</u>

## **Property Tax Exemptions**

Residence homestead exemption are listed below.

Homestead – 20%

Over 65 - \$3,000

DVHS – 100%

## **Corporate Franchise tax**

A corporate franchise tax is levied in Texas in place of a corporate income tax. The tax is levied on businesses organized in the corporate form in Texas. Corporations are taxed at the rate of the greater of \$2.50 per \$1,000 of net taxable capital or 4.5% of net taxable earned surplus.

## **Income Tax**

The State of Texas does not impose a personal or corporate income tax.

## **Hotel/Motel Occupancy Tax**

The State of Texas imposes a hotel/motel occupancy tax of 6% with individual cities having the option to add up to 7% tax. The total Hotel/Motel Tax in the City of Mount Pleasant is 13%.

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# City of Mount Pleasant

## Identity

*Intent:* To preserve Mount Pleasant's character as a distinct and outstanding community.

*Goals:*

- Preserve Mount Pleasant's historic buildings and small-town atmosphere.
- Design new commercial, office, and industrial developments in such a way as to appropriately fit within the context of the existing City architectural atmosphere.
- Preserve new residential development, at a neighborhood scale, and character through appropriate setbacks, street landscaping, sidewalks, and architectural design.
- Continue the tradition of local community events and provide additional culture and entertainment opportunities over time.

## Community Planning

*Intent:* To ensure the City is carefully planned to accommodate the needs of existing and future residents while preserving and protecting Mount Pleasant's identity and quality-of-life.

*Goals:*

- Provide street and thoroughfares through planning and engineering.
- Provide an adequate City water supply through careful planning and financial investment.
- Provide an adequate Sewer treatment through careful planning and financial investment.
- Encourage a broad range of housing types to provide for all household types, ages, and income ranges within the community.
- Set and require development to adequately mitigate fiscal, environmental, and social impacts.
- Create local plans, policies, and regulations that set the standard for high quality development.

## Community Services

*Intent:* To ensure that all necessary community services are provided to support the public interest and well-being of all Mount Pleasant residents and businesses.

*Goals:*

- Provide and maintain cost-effective, efficient infrastructure facilities including water, sewer, drainage, streets, parks and trails.
- Provide and maintain the highest quality of public safety services for the City.
- Support the continued provision of high-quality schools for our children and additional educational opportunities for the community.

## Local Economy

*Intent:* To promote economic self-sufficiency and long-term financial sustainability of the local economy to provide residents with a broad range of employment opportunities and to provide the City with a healthy tax base.

*Goals:*

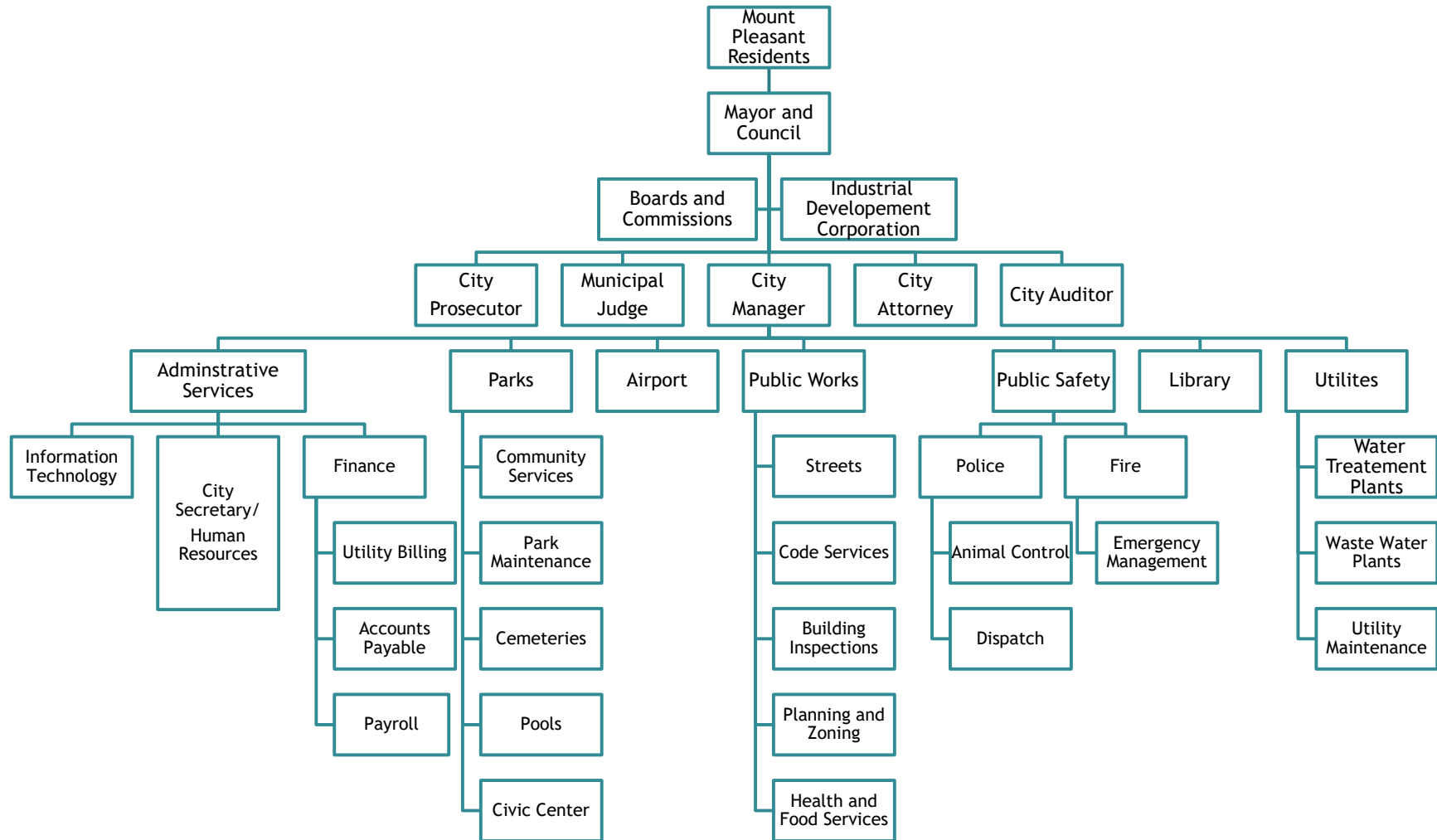
- Seek a balanced mix of commercial and residential growth.
- Recruit quality employers to provide jobs for City residents and to diversify the local economy.
- Support NTCC, a higher education facility in Mount Pleasant, to provide support and training for a diversified workforce.
- Encourage the use of public and private partnerships as a means of accomplishing the City's economic development goals.
- Direct available tourism and community resources to strategic areas and projects that would most greatly benefit the City.





# City Organizational Chart

City of Mount Pleasant  
Organization Chart by Departments





## **Boards and Commissions**

## BOARDS AND COMMISSIONS

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### **\*AIRPORT BOARD--2 Year Term--Meets as Called**

Heith Hairrell	2021
Chris Elliott	2021
Bill Priefert	2021
Steve Capps	2022
Jim Mason	2022
Andre Brogoitti	2022
Buddy McCollum	2022

### **\*CEMETERY BOARD--2 Year Term--Meets as Called**

Lillie Rundles	2021
Chaz Curtis	2021
Linda Zepeda	2021
Willie Williams	2022
Kent Cooper	2022

### **\*CIVIC CENTER BOARD--2 Year Term--Meets as Called**

Vikki Goates	2021
Clint Cooper	2022
Tim Dale	2021
Dick McCarver	2022
James Maxton	2021

### **\*PARKS AND RECREATION BOARD--2 Year Term--Meets as Called**

Crystal Cassio	2021
Kristi Flanagan	2021
Sam Parker, Jr.	2021
Tommy Shumate	2022
Dureen Fuller	2022

### **\*LIBRARY BOARD--2 Year Term--Quarterly or as Needed**

Paula Dyal	2021
Nancy Witt	2021
John E. Williams	2022
Frances Covey	2021
Daisy Newman	2022

## BOARDS AND COMMISSIONS (Continued)

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### **\*PLANNING AND ZONING COMMISSION--2 Year Term—Meets Second Monday of Month**

James Alredge	2021
Bobby Tennison	2022
Landy Roberts	2022
Nikki Hein	2021
Michael Davis	2021

(On 2-19-85 the City Council formally appointed the Planning and Zoning Commission Members to the Planning and Zoning Board of Adjustments)

### **\*\*MOUNT PLEASANT HOUSING AUTHORITY--2 Year Term--Meets as Called**

Cecelia Hagey	2021
Martine Cummings	2021
Kevin Rose	2022
Carol Sarmiento Gresham	2022
Shelton West	2022

### **\*INDUSTRIAL DEVELOPMENT CORPORATION BOARD –2 Yr Term– Meet as Called**

Brian Niblett	2021
Chris Elliott	2022
Erman Hensel	2021
Stan Garrett	2022
Jason Snodgrass	2021

### **\*MAIN STREET ADVISORY COMMITTEE - Three Year Term –Meets First Thursday of Month**

Eric Sheffield	2022
Colby Parker	2022
Brando Rodriguez	2022
Niki Haynes	2021
Adeel Latif	2021
Suzie Castillo	2021
Holley Self	2022
Patti Alexander	2022
Brett Price	2022

\*terms expire Jan. 31

\*\*terms expire June 30



# **Description of Fund Structure**

## DESCRIPTION OF FUND STRUCTURE

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The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as any liabilities or residual equities or balances. Normally, funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The two types of funds utilized are Governmental and Proprietary. Governmental funds are based on the premise that the city service should be conducted as a business with user fees covering expenses. The Governmental funds include: General Fund, Capital Projects Fund, Debt Service Fund, and Special Revenue Funds. The Proprietary Fund includes: Utility Water and Sewer and Airport Enterprise Fund.

To maintain clarity and consistency in all reporting, the basis of budgeting for Governmental Funds is organized using the modified cash basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are also considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Budgetary control is maintained at the classification level in each departmental budget.

Property taxes, franchise fees, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have also been recognized as revenues of the current fiscal period. Sales taxes collected and held by the State and merchants at year end on behalf of the City are also recognized as revenue. Other receipts are not susceptible to accrual because generally they are not measurable until received in cash.

Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which primarily rely on fees and charges. The City of Mount Pleasant does not include any business-type activities; therefore, all funds are governmental funds. No funds are appropriated.

Major funds represent significant activities for the City. The General Fund is always considered a major fund. Other governmental funds are reported as major funds if the fund reports at least 10% of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures, excluding other financing sources and uses. The City reports the following fund types:

**General Fund** – The primary operating fund for the City. Financial resources include property, sales and other taxes, franchise fees, fines, licenses, and fees for services. Operating expenditures provide support for traditional tax-supported municipal services such as Public Safety, Parks and Recreation, Library, Administration,

**Account Groups ( are not budgeted)**

**General Fixed Assets Account Group** – This account group is used to account for all fixed assets of the City, other than those accounted for in the proprietary fund.

**General Long-Term Debt Account Group** – This account group is used to account for all long-term obligations of the City except those accounted for in the proprietary fund.

**Development Funds**

**Industrial Development** - Responsible for collecting and disbursing the one-fourth cent sales tax to be used for economic development within the city.

The following represent minor funds:

**Special Revenue Funds** – Are used to account for the proceeds of specific revenue sources, other than for major capital projects, that are legally restricted to expenditure for specified purposes. The special revenue funds are all reported as a minor fund.

**Capital Projects Fund** – Accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. Financial resources are generated by a tax levy based on notes payable and other debt instruments. The bonds finance long-term capital improvements to streets, parks, buildings, and other infrastructure projects.

**Proprietary Fund** – Accounted for using the accrual basis of accounting and the economic resources measurement focus. The economic resources measurement focus means that all assets and liabilities (whether current or noncurrent) are included on the statement of net assets and that the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water and sewer services which are accrued. Expenses are recognized at the time the liability is incurred.

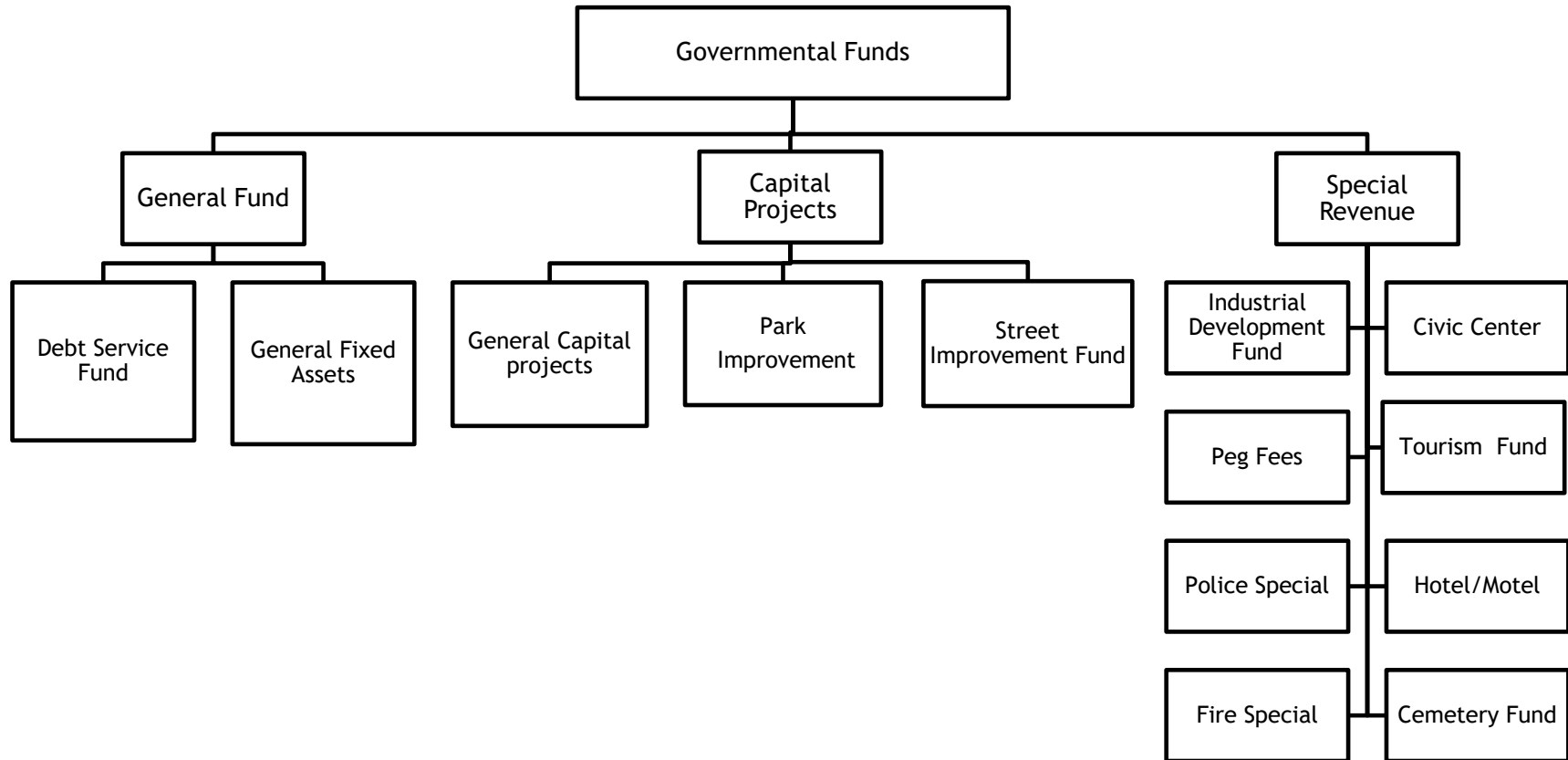
**Utility Fund** – Accounts for operations that are financed and operated in a manner like private business; the intent of the City is to provide goods or services to the general public on a continual basis that will be self-supporting through the user charges. This enterprise fund is maintained to account for water, sanitary sewer, and solid waste. Water and Sanitary Sewer operates the water distribution system and the wastewater treatment plants, wastewater pumping stations, and collection systems.



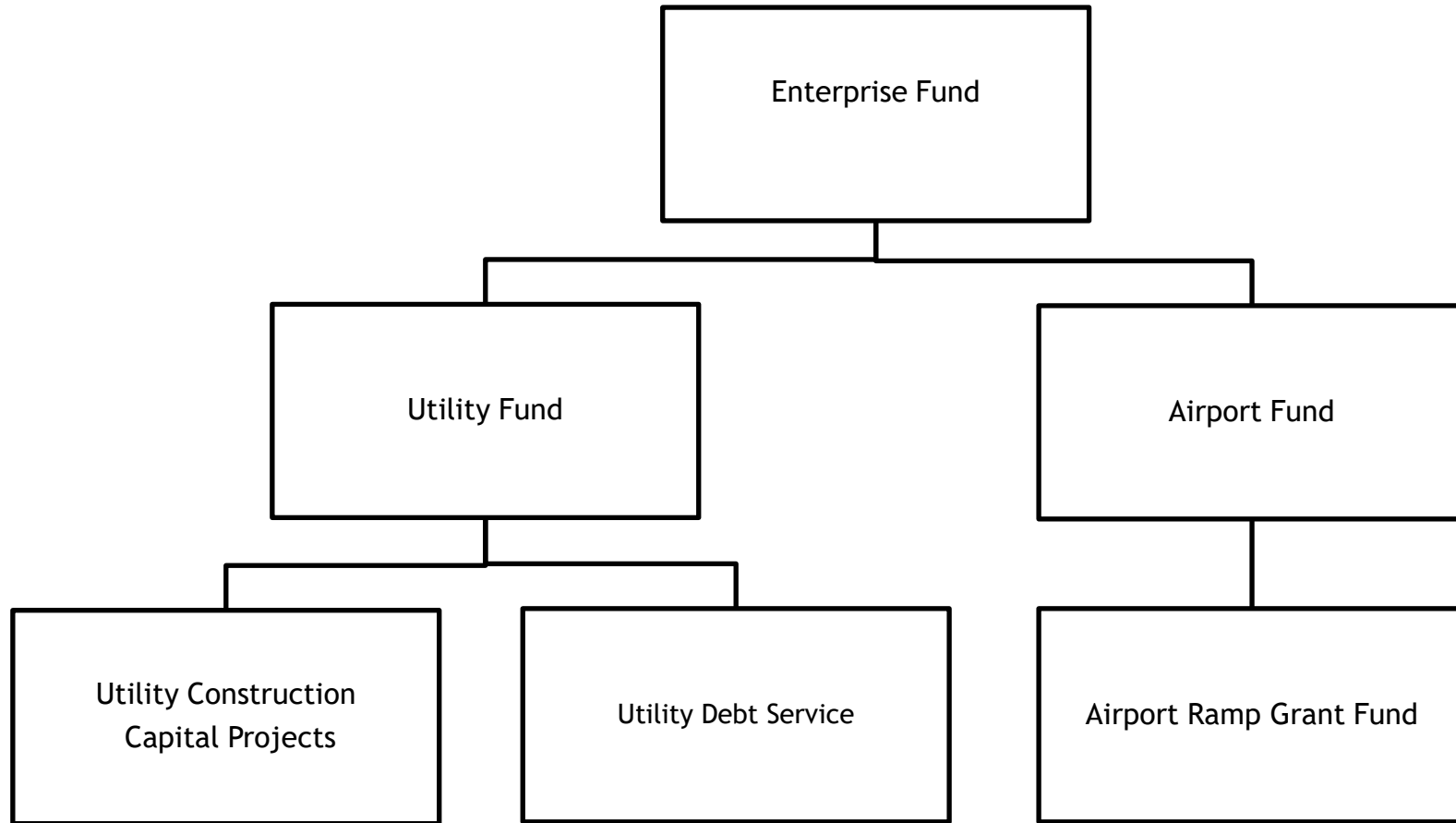


# Fund Structure Chart

# Fund Structure



# Fund Structure





# **SECTION 2 - FINANCIALS**



# Financial Policies

## FINANCIAL POLICIES

### OVERVIEW AND STATEMENT OF PURPOSE

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The City of Mount Pleasant assumes an important responsibility to its citizens and customers to carefully account for public funds, to manage City finances wisely, and to plan for the adequate funding of services desired by the public.

The broad purpose of the Fiscal and Budgetary Policy is to enable the City to achieve and maintain a long-term stable and positive financial condition, and provide guidelines for the day-to-day planning and operations of the City's financial affairs. The city's financial management, as directed by this Policy, is based upon the foundation of integrity, prudent stewardship, planning, accountability, and full disclosure.

Policy scope generally spans areas of accounting and financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning and forecasting concepts. This is done in order to:

- A) Demonstrate to the citizens of the City of Mount Pleasant, the City's bond holders and other creditors, and the bond rating agencies that the City is committed to a strong fiscal operation;
- B) Provide a common vision for financial goals and strategies for the current and future policy-makers and staff;
- C) Fairly present and fully disclose the financial position of the City in conformity to Generally Accepted Accounting Principles (GAAP); and
- D) Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other legal mandates.

The City Council will annually review and approve the Fiscal and Budgetary Policy as a part of the budget process.

## ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

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- A. **Accounting** – The City is responsible for the recording and reporting of its financial affairs, both internally and externally. The City’s Finance Director is responsible for establishing the structure for the City’s Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City’s financial position.
- B. **Audit of Accounts** – In accordance with the Charter, Section 15, at the close of each fiscal year, and at such times as it may be deemed necessary, the Council shall cause an independent audit to be made of all accounts of the City by a Certified Public Accountant.
- C. **External Reporting** – Upon completion and acceptance of the annual audit by the City’s auditors, the City shall prepare a written Comprehensive Annual Financial Report (CAFR) which shall be presented to the City Council within 180 calendar days of the City’s fiscal year end. The CAFR shall be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and shall be presented annually to the Government Finance Officer Association (GFOA) for evaluation and consideration for the Certificate of Achievement in Financial Reporting. If City staffing limitations preclude such timely reporting, the Finance Director will inform the City Council of the delay and the reasons thereof.
- D. **Internal Reporting** – The Finance department will prepare internal financial reports sufficient to plan, monitor, and control the City’s financial affairs. These reports will be presented to the City Council monthly at the second meeting of the month.

## DEBT MANAGEMENT

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The City of Mount Pleasant recognizes the primary purpose of capital facilities is to support provision of services to its residents. Using debt financing to meet the capital needs of the community must be evaluated according to efficiency and equity. Efficiency must be evaluated to determine the highest rate of return for a given investment of resources. Equity is resolved by determining who should pay for the cost of capital improvements. In meeting demand for additional services, the City will strive to balance the needs between debt financing and “pay-as-you-go” methods. The City realizes that failure to meet the demands of a developing community may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects on the City’s long-range financial condition.

The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various purposes as a city.

- A) **Transfer of Appropriations** – In accordance with the Budget ordinance, if at any time during the fiscal year the City Manager may transfer part or all of any unencumbered appropriation balance among programs within a department, division, or office and transfer part or all of any unencumbered appropriation balance from one department, office or agency to another, then the City Manager shall provide annual amendmend to the Council at year end.
- B) **Usage of Debt** – Long- term debt financing will be considered for non-continuous capital improvements of which future citizens will benefit. Alternatives for financing will be explored prior to debt issuance and include, but not limited to:
- Grants
  - Use of Reserve Funds
  - Use of Current Revenues
  - Contributions from developers and others
  - Leases

When the City utilizes long-term financing, it will ensure that the debt is soundly financed by conservatively projecting revenue sources that will be used to pay the debt. It will not finance the improvement over a period greater than the useful life of the improvement and it will determine that the cost benefit of the improvement, including interest costs, is positive to the community.

- C) **Types of Debt** –
1. **General Obligation Bond’s (GO’s)** – In accordance with the Charter, Section 18, the City shall have the power to borrow money on the credit of the City and to issue general obligation bonds for permanent public improvements or for any other public purpose not prohibited by law and this Charter and to issue refunding bonds to refund outstanding bonds previously issued. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for purposes



for which they are issued. Any bond, excluding refunding bonds, to be issued under the provisions of this section shall not be issued without an election held in accordance with the provisions of state law.

2. **Revenue Bonds** – In accordance with the Charter, Section 18, the City shall have the power to borrow money for the purpose of constructing, purchasing, importing, extending, or repairing of public utilities, recreational facilities, or any other self-liquidating municipal function not prohibited by the Constitution and Laws of the State of Texas, and to issue revenue bonds to evidence the obligation created thereby. Such bonds shall be a charge upon and payable from properties or the interest therein pledged, the income therefrom, or both. The holders of the revenue bonds shall never have the right to demand payment thereof out of monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas.
3. **Certificates of Obligation, Contract Obligations (CO's)** – Certificates of obligation or contract obligations may be used to fund capital requirements that are not otherwise covered either by general obligation or revenue bonds. Debt service for CO's may be either from general revenues (tax-supported), a specific revenue stream or streams, or a combination of both. Typically, the City may issue CO's when the following conditions are met:
  - When the proposed debt will have minimal impact on future effective property tax rates;
  - When the projects to be funded are within the normal bounds or city capital requirements, such as for roads, parks, various infrastructure, and City facilities; and
  - When the average life of the obligation does not exceed the useful life of the asset(s) to be funded by the issue.

Certificates of obligation will be the least preferred method of financing and will be used with prudent care and judgment by the City Council. Every effort will be made to ensure public participation in decisions relating to debt financing.

4. **Tax Anticipation Notes** – The City can issue debt securities with a maximum maturity of seven years to provide immediate funding for a capital expenditure in anticipation of future tax collections.
  5. **Internal borrowing between City funds** – The City can authorize use of existing long-term reserves as “loans” between funds. The borrowing fund will repay the loan at a rate consistent with current market conditions. The loan will be repaid within ten (10) years. The loan will be considered an investment of working capital reserves by the lending fund.
- D) **Method of Sale** – The City will use a competitive bidding process in the sale of bonds unless conditions in the bond market or the nature of the issue warrants a negotiated bid. In such situations, the City will publicly present the reasons for the negotiated sale. The City

will rely on the recommendation of the financial advisor in the selection of the underwriter or direct purchaser.

- E) **Disclosure** – Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with assistance from the financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies and will aid in the production of the Preliminary Official Statements. The City will take responsibility for the accuracy of all financial information released.
- F) **Federal Requirements** – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- G) **Debt Structuring** – The City will issue bonds with maturity not to exceed the useful life of the asset acquired. The structure should approximate level debt service unless designations, such as the cost of early redemption options and the like, will be given consideration during the structuring of long-term debt instruments.
- H) **Debt Coverage Ratio** – Refers to the number of times the current combined debt service requirements or payments would be covered by the current operating revenues. The City will maintain a minimum debt service coverage ratio of 1.0 times.
- I) **Bond Reimbursement Resolutions** – The City may utilize bond reimbursements as a tool to manage its debt issues, due to arbitrage requirements and project timing. In so doing, the City uses its capital reserve “cash” to delay bond issues until such time when issuance is favorable and beneficial to the City.

## OTHER FUNDING ALTERNATIVES

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When at all possible, the City will research alternative funding opportunities prior to issuing debt or increasing user-related fees.

- A. **Grants** – All potential grants will be examined for any matching requirements and the source of those requirements identified. It must be clearly understood that any resulting operation requirements of the grant could be discontinued once the term and conditions of the project have been terminated. The City Council must authorize acceptance of any grant funding.

**Guidelines** –The City shall seek to obtain those grants consistent with the City’s current and future priorities and objectives.

**Indirect Costs** - The City shall recover indirect costs to the maximum allowable by the funding source. The City may waive or reduce indirect costs, if doing so will significantly increase the effectiveness of the grant.

**Grant Review** – The City Manager and Finance Director shall review all grant submittals to determine in-kind matches, their potential impact on the operating budget, and the extent to which they meet the City’s objectives. If there is a cash match requirement, the source of funding shall be identified and approved by City Council prior to application. Once the application is approved, the City Council sets the grant budget.

**Grant Program Termination** – The City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available unless alternate funding is identified.

- B. **Use of Fund Balance and Reserve Funds** – The City may authorize the use of reserve funds to potentially delay or eliminate a proposed bond issue. This may occur due to higher than anticipated fund balances in prior years, thus eliminating or reducing the need for debt proceeds, or to postpone a bond issue until market conditions are more beneficial or timing of the related capital improvements does not correspond with the planned bond issue. Reserve funds used in this manner are replenished upon issuance of the proposed debt. Unappropriated fund balances in excess of operating reserves may be used for one-time projects, but not on-going operating expenses.
- C. **Leases** – The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such an arrangement is advantageous to the City.
- D. **Borrowing in Anticipation of Property Tax** – In accordance with Charter, Section 17, in any budget year, the Council may, by resolution, authorize the borrowing of money in anticipation of the collection of the property tax for the same year, whether levied or to be levied. Notes may be issued for periods not exceeding one (1) year and must be retired by the end of the budget year in which it was issued.

## FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

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The City of Mount Pleasant will maintain budgeted minimum reserves in the ending working capital/fund balances to provide a secure, healthy financial base for the City in the event of a natural disaster or other emergency, to allow stability of City operations should revenues fall short of budgeted projections, and to provide available resources in order to implement budgeted expenditures without regard to actual timing of cash flows into the City.

- A. **Operational Coverage** – The City’s goal is to maintain operations coverage of 1.00, such that operating revenues will at least equal or exceed current operating expenditures. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques.
- B. **Operating Reserves** – The City will strive to maintain emergency reserves of thirty (30) days of the City operating expenses. Reserves are defined as the amount of the unreserved fund balance of the most recent audited financial statements. Operating expenses are defined as the expenses included in the most recent City Council approved annual budget reduced by major one time expenditures not typical for the maintenance and operations of the City. Excess reserve fund balance less thirty (30) days operating expenses as defined above. Reserve requirements will be calculated as part of the annual budget process and any additional required funds to be added to the reserve balances will be appropriated within the budget. Funds in excess of the minimum reserves may be expended for City purposes at the will of the City Council for one-time projects once it has been determined that use of the excess will not endanger reserve requirements in future years.
- C. **Liabilities and Receivables** – Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Accounts Receivable procedures will target collection for a maximum of 30 days of service. The City Council is authorized to write-off non-collectible accounts that are delinquent for more than 180 days, provided proper delinquency procedures have been followed, and include this information in the annual report to the City Council.
- D. **Capital Project Funds** – Every effort will be made for all monies within the Capital Project Funds to be expended within thirty-six (36) months of receipt. The fund balance will be invested, and income generated will offset increases in construction costs or other costs associated with the project. Capital project funds are intended to be expended totally, with any unexpected excess to be transferred to the Debt Service fund to service project-related debt service.
- E. **General Debt Service Funds** – Revenues within this fund are stable, based on property tax revenues. Balances are maintained to meet contingencies and to make certain that the next year’s debt service payments may be met in a timely manner.

## INTERNAL CONTROLS

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- A. **Written Procedures** – Written procedures will be established and maintained by the Finance Department for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. **Department Directors' Responsibility** – Each Department Director is responsible for ensuring that good internal controls and adherence to the City's Fiscal and Budgetary Policy are followed throughout their department and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.
- C. **Fraud Risk Assessment** – The City will conduct a bi-annual fraud risk self-assessment exercise with all departments. The exercise will include the identification of opportunities for the misappropriation and how the misappropriation of assets could be hidden from management.

## General Policies

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- A. **Balanced Budget** – The budget can not exceed available resources, defined as revenue generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as to become trends. Measures are provided included to provide additional revenue and/or reduce expenditures to eliminate the opearting deficits.
- B. **Planning** – The City will use the strategic planning process to identify need and issues to include in the budget to help develop the budget to enable Council to understand the long term impact of budget decisions.
- C. **Capital Plan** – The City will use the Capital plan that is developed as part of the strategic planning process to identify capital to be included in the budget to enable Council to understand long-term capital needs.
- D. **Revenue** – A stable revenue trend will be used to maintain and shelter the City from short run fluction in revenue sources. Generally a 3 year average plus minimal growth estimates will be used to determine revenue for coming year.
- E. **Fees and Charges** – The City will maximize the utilization of user charge fees in lue of property taxes for services that can be individually identified and where cost is directly related to the service. There will be periodic review of ther fess and charges to insure the fees provide adequate cost of services.
- F. **Use of One-Time Revenues** – One-time revenues will be used for one-time only expenditures or capital purchases. The City will avoid using temporary revenues to fund mainstream services.
- G. **Use of Unpredictable Revenue** – The City will use trends and conservative assumptions based on market conditions and impact to budget for unpredictable revenue.
- H. **Investment** – The investment policy is annually updated and approved by Council in compliance with the Texas Public Funds Investment Act. All investments are made in conformity with the Council approved policy.



# **Fiscal Practices**

## REVENUE MANAGEMENT

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- A. **Optimum Characteristics** – The City will strive for the following optimum characteristics in its revenue system:
1. **Simplicity** – The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient.
  2. **Certainty** – A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budget and plans.
  3. **Equity** – The City shall make every effort to maintain equity in its revenue system; i.e., the City should seek to minimize or eliminate all forms of subsidization between funds.
  4. **Revenue Adequacy** – The City shall require there be a balance in the revenue system; i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
  5. **Realistic and Conservative Estimates** – Revenues will be estimated realistically and conservatively, taking into account the volatile nature of various revenue streams.
  6. **Administration** – The benefits of a revenue source should exceed the cost of levying and collecting that revenue. Where appropriate, the City will use the administrative processes of State, Federal, or County collection agencies in order to reduce administrative costs.
  7. **Diversification and Stability** – A diversified revenue system with a stable source of income shall be maintained.
- B. **Other Considerations** – The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:
1. **Non-Recurring Revenues** – One-time or non-recurring revenues should not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and not for budget balancing purposes.
  2. **Property Tax Revenues** – All real and business personal property located within the City will be valued at 100% of the fair market value for any given year based on the current appraisal supplied by the Titus Central Appraisal District. Reappraisal and reassessment shall be done a minimum of once every three years as determined by the Appraisal District.

Conservative budgeted revenue estimates result in a projected 98% budgeted collection rate for current ad valorem taxes. 5% of the current ad valorem taxes will be projected as the budget for delinquent ad valorem tax collection. For budgeting purposes, the City will forecast the current



year's effective tax rate at the current collection rate of 98%, unless directed otherwise by the City Council.

3. **Investment Income** – Earnings from investments will be distributed to the Funds in accordance with the equity balance of the fund from which the monies were provided.
4. **User-Based Fees and Service Charges** – For services associated with a user fee or charge, the direct or indirect costs of that service will be offset by a fee where possible. The City will review fees and charges no less than once every three (3) years to ensure that fees provide adequate coverage for the cost of services. The City Council will determine how much of the cost of a service should be recovered by fees and charges.
5. **Intergovernmental Revenues** – All potential grants will be examined for matching requirements and must be approved by the City Council prior to submission of the grant application. It must be clearly understood that operational requirements (on-going costs) set up as a result of a grant program could be discontinued once the term and conditions of the program have been completed.
6. **Revenue Monitoring** – Revenues will be regularly compared to budgeted revenues as they are received, and variances will be investigated. Any abnormalities will be included in the monthly general fund revenue report as presented to City Council.

## EXPENDITURE POLICIES

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- A. **Appropriations** – The point of budget control is at the department-level budget for all funds. The Department Directors shall manage budgets to ensure that appropriations are not exceeded. Budgets are approved by the City Council within each department (i.e., personnel costs, supplies, maintenance, operations/maintenance and capital).
- B. **Central Control** – No recognized or significant salary or capital budgetary savings in any Department shall be spent by the Department Head without prior authorization from the City Manager. This control will realize budget savings each year that will be available for transfer by the City Manager without further City Council action.
- C. **Budget Transfers** – The Budget ordinance, provides that the City Manager may transfer balances within departments and programs. A Department Director may request a transfer between line items or categories of items through the City Manager. Finance will make the adjustment upon approval from the City Manager.
- D. **Purchasing** – All City purchases of goods or services will be made in accordance with the City's current Purchasing Policy and Procedures and with State law.
- E. **Prompt Payment** – All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later in accordance with State law. The City will take advantage of all purchase discounts, when possible.

## INTERGOVERNMENTAL RELATIONS

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The City shall coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support appropriate favorable legislation at the state and federal levels.

- A. **Infrastructure Maintenance** – On-going maintenance and major repair costs are generally considered system repairs and are not capitalized for accounting purposes. They include such items as street seal coat and other general system maintenance.
- B. **Streets capital maintenance and replacement** – It is the policy of the City to annually provide funding for the Public Works Department to use for a street maintenance program.
- C. **Building capital replacement and maintenance** – It is the policy of the City to annually provide funding for major maintenance on its buildings, such as air conditioning replacements, flooring, painting, and other maintenance.
- D. **Technology** – It is the policy of the City to fund the maintenance and replacement of its personal computers and network servers. Major replacements for computer systems will be anticipated for a five-year period and included with capital project presentations in the annual budget process.
- E. **Fleet and equipment replacement** – The City will anticipate replacing existing cars, trucks, tractors, backhoes, trailers, and other equipment as necessary.



# **Risk and Asset Management**

## RISK AND ASSET MANAGEMENT

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- A. **Risk Management** – The City will utilize a safety program, an employee wellness program, and a risk management program to prevent and/or reduce the financial impact to the City due to claims and losses. Transfer of liability for claims and transfer to other entities through insurance and/or by contract will be utilized where appropriate. Prevention of loss through the safety program and the employee wellness program will be used.
- B. **Cash Management** – The City’s cash flow will be managed to maximize investment potential. Such cash management will entail the centralization of cash collections. The City shall maintain a comprehensive cash management program, to include the effective collection of accounts receivable, the prompt deposit of receipts to the City’s depository, the payment of obligations, and the prudent investment of idle funds in accordance with this policy.
- C. **Investments** – The City Council has formally approved a separate Investment Policy for the City of Mount Pleasant that meets the requirements of the Public Funds Investment Act (PFIA), Section 2256 of the Texas Government Code. This policy is reviewed annually by the City Council and applies to all financial assets held by the City.
- D. **Fixed Assets and Inventory** – The City Council has approved the City’s Capitalization Policies. The basic goal and objective of this policy is to define and describe a set of standard procedures necessary to record and control the changes in the fixed asset system in accordance with Generally Accepted Accounting Principles.
- E. **Computer System/Data Security** – The City shall provide security of its computer/network system and data files through physical and logical security systems that will include but will not be limited to a firewall, intrusion prevention appliance, and two-tier spam/virus protection system.
1. **Physical location** – The location of computer/network systems shall be in locations inaccessible to unauthorized personnel.
  2. **Access** – The Information Technology (IT) department will be responsible for setting up access to the City’s network and files. The Finance Director shall have responsibility for setting security levels for employees within the financial system for internal control purposes; however, these levels may be administered by the IT department.
  3. **Remote access** – The Information Technology department will set up employees for Virtual Private Network (VPN) access upon approval from their Department Director.
  4. **Data backup** – Data backups will be conducted daily. The daily backups will remain off-site on a dedicated storage device.
  5. **Inventory** – Records of all computer equipment purchased shall be the responsibility of the Information Technology Department. Routine inventories will be conducted to ensure safeguarding of these assets.



# **Overview of Fund and Summaries**

**City of Mount Pleasant**  
**Total Fund Budget Expense Summary**  
**Budget Fiscal Year 2021**

<b>Fund</b>	<b>2021 Proposed Budget</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual</b>
<b>General Fund</b>				
100 General Fund	12,323,450	12,000,895	12,507,902	12,474,718
<b>Enterprise Funds</b>				
300 Water & Sewer Fund	12,060,121	12,054,063	12,054,063	11,888,285
435 Airport Fund	792,400	810,810	810,810	834,447
<b>Special Revenue Funds</b>				
400 Civic Center	370,000	410,000	410,000	341,250
404 Rescue Recovery	10,000	10,000	10,000	9,495
407 Peg Funds	325,065	294,865	294,865	7,854
409 Tourism Fund	145,000	45,000	45,000	33,583
410 Cemetery Fund	44,600	43,195	61,195	64,551
413 Police Seizure Forfeiture Proceec	20,100	20,100	20,100	17,438
423 Rural Development Loan fund	3,500	3,500	3,500	3,281
425 Animal Shelter Donations	10,000	10,000	10,000	8,803
427 Us Marshal Overtime	-	1,085	1,085	-
440 Car seat education	1,800	1,800	1,800	264
450 Police Donations	-	-	-	2,223
490 Hotel Motel	545,000	550,000	550,000	502,794
495 Law Enforcement Education	2,500	2,500	2,500	1,152
496 Tobacco Enforcement Program	4,000	4,000	4,000	10,513
500 Library Contribution Fund	4,000	4,000	4,000	3,958
510 Firemen's Relief Fund	500	500	500	500
520 Police Seizure Escrow	11,600	11,600	11,600	54,255
690 Community Improvement				
<b>Development Funds</b>				
455 Industrial Development	1,535,000	2,242,480	2,242,480	891,731
<b>Capital Projects Funds</b>				
165 Capital Replacement	-	273,999	851,696	851,696
415 Street Fund	2,120,000	2,304,505	2,644,505	1,713,753
605 Water Construction Fund	4,000,000	-	-	271,269
681 Construction Bond 2017	-	3,924,863	3,924,863	3,303,192
<b>Debt Service</b>				
700 Debt Service	794,000	790,213	790,213	842,834
<b>Grant Funds</b>				
437 Txdot Ramp grant	155,996	90,000	90,000	147,276
467 Womens Investigator	3,995	79,823	79,823	86,640
473 Cares Grant	-	-	189,000	79,216
<b>Total Budget</b>	<b>\$ 35,282,627</b>	<b>\$ 35,983,796</b>	<b>\$ 37,615,500</b>	<b>\$ 34,446,969</b>

**City of Mount Pleasant  
General Fund Budget Summary  
Proposed Budget 2021**

<b>GENERAL FUND</b>	<b>2021 Director Budget</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual</b>
<b>Revenue</b>				
Property Taxes	3,395,000	3,495,893	3,528,893	3,454,616
Sales Tax	5,040,200	4,703,690	5,025,200	5,028,670
Other Taxes	35,000	45,000	35,000	29,701
Court Fines	750,000	952,500	752,500	632,846
Permits and Fees	133,800	73,800	120,800	206,254
Contract Income	1,779,000	1,604,412	1,810,812	1,690,221
Interest Income	50,000	90,000	90,000	37,014
Grant Income	63,850	-	-	-
Interfund Transfers	750,000	757,500	739,500	750,934
Misc Income	326,600	278,100	405,197	385,203
<b>Total Revenue</b>	12,323,450	12,000,895	12,507,902	12,215,459
LEGISLATIVE	22,200.00	32,336.00	35,650.00	29,443.65
GENERAL ADMINISTRATION	692,761.00	760,894.00	999,465.00	1,068,718.60
LEGAL	40,968.00	40,968.00	40,968.00	41,576.80
TAX ASSESSMENT & COLLECTIO	122,500.00	110,000.00	110,000.00	142,798.82
MUNICIPAL COURT	488,188.00	750,117.00	507,495.00	559,275.86
ELECTIONS	15,950.00	15,950.00	15,950.00	16,893.74
PLANNING DEPARTMENT	189,040.00	-	-	-
LIBRARY	455,447.00	427,406.00	420,732.00	421,158.70
TECHNOLOGY	204,939.66	-	150,000.00	139,710.69
BUILDING & DEVELOPMENT	169,220.00	164,704.00	172,108.00	390,588.43
ANIMAL SERVICES	318,575.00	325,600.00	332,788.00	309,801.27
POLICE DEPARTMENT	4,050,640.92	4,211,908.00	4,229,977.00	4,212,468.26
FIRE DEPARTMENT	3,021,904.00	3,116,808.00	3,186,816.00	3,236,363.12
CODE ENFORCEMENT	331,792.00	328,744.00	328,744.00	340,539.62
PARK DEPARTMENT	1,365,217.00	885,868.00	1,126,328.00	959,989.17
COMMUNITY SERVICES	-	248,749.00	230,149.00	129,225.83
GENERAL FUND VEHICLE SERVICES	493,673.00	470,943.00	565,573.00	467,316.60
GENERAL NON-DEPARTMENTAL	340,434.42	109,900.00	55,159.00	29,972.76
<b>Total</b>	12,323,450	12,000,895	12,507,902	12,495,842
Surplus(Deficit)	-	\$ -	\$ -	(280,383)



**City of Mount Pleasant  
Debt Service Budget Summary  
Proposed Budget 2021**

	<b>2021 Proposed Budget</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual</b>
<b>Debt Service</b>				
<b>REVENUE</b>				
Operation	794,000	771,437	771,437	842,834
Transfer (to) from Reserves				
<b>Total</b>	<b>794,000</b>	<b>771,437</b>	<b>771,437</b>	<b>842,834</b>
<b>EXPENSE</b>				
Administration	794,000	790,213	790,213	842,834
<b>Total</b>	<b>794,000</b>	<b>790,213</b>	<b>790,213</b>	<b>842,834</b>
Surplus(Deficit)	-	(18,776)	(18,776)	-

**City of Mount Pleasant  
Utility Fund Budget Summary  
Proposed Budget 2021**

	<b>2021 Proposed Budget</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual</b>
<b>REVENUE</b>				
WATER SALES	7,121,470	7,288,820.00	7,288,820.00	6,583,769
SEWER CHARGES	1,850,000	1,766,380.00	1,766,380.00	1,850,482
TAPS AND CONNECT FEES	75,000	75,000.00	75,000.00	72,773
SOLID WASTE COLLECTION	2,800,000	2,693,450.00	2,693,450.00	2,825,261
PENALTIES-UTILITY BILLING	95,000	95,000.00	95,000.00	90,454
INTEREST INCOME	45,000	75,413.00	75,413.00	45,858
SALE OF EQUIPMENT AND MATERIAL	10,000	10,000.00	10,000.00	27,095
MISCELLANEOUS REVENUE	63,651	50,000.00	50,000.00	54,434
	<b>12,060,121</b>	<b>12,054,063</b>	<b>12,054,063</b>	<b>11,550,126</b>
<b>Expense</b>				
UTILITY ADMINISTRATION	872,419	919,691	932,691	964,488
SOLID WASTE	2,890,000	2,910,000	2,910,000	2,838,258
WATER TREATMENT	2,046,952	2,067,318	2,135,218	2,194,162
FRESH WATER SUPPLY	1,447,350	1,447,350	1,447,350	1,436,839
WASTEWATER PLANTS	605,417	558,542	655,542	617,534
UTILITY DEPARTMENT	1,348,192	1,325,650	1,222,150	1,127,458
UTILITY FUND VEHICLE SERVICES	252,044	250,000	250,000	226,199
UTILITY DEBT SERVICE	1,614,219	1,620,612	1,620,612	1,619,743
UTILITY NON-DEPARTMENTAL	983,528	954,900	880,500	866,321
	<b>12,060,121</b>	<b>12,054,063</b>	<b>12,054,063</b>	<b>11,891,002</b>
Surplus(Deficit)	-	-	-	<b>(340,877)</b>

**City of Mount Pleasant  
Street Budget Summary  
Proposed Budget 2021**

	<b>2021 Proposed Budget</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual</b>
<b>REVENUE</b>				
Operation	2,120,000	2,090,000	2,430,000	2,382,468
<b>Total</b>	<b>2,120,000</b>	<b>2,090,000</b>	<b>2,430,000</b>	<b>2,382,468</b>
<b>EXPENSE</b>				
Administration	1,665,935	1,848,542	2,188,542	1,257,405
Debt Service	454,065	455,963	455,963	456,348
<b>Total</b>	<b>2,120,000</b>	<b>2,304,505</b>	<b>2,644,505</b>	<b>1,713,753</b>
 Surplus(Deficit)	 -	 (214,505)	 (214,505)	 668,715

**City of Mount Pleasant  
Cemetery Budget Summary  
Proposed Budget 2021**

	<b>2021 Proposed Budget</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual</b>
<b>REVENUE</b>				
Operation	44,600	61,195	61,195	55,929
Fund Balance Reserve				
<b>Total</b>	44,600	61,195	61,195	55,929
<b>EXPENSE</b>				
Administration	44,600	61,195	61,195	64,551
Debt Service	-	-	-	-
<b>Total</b>	44,600	61,195	61,195	64,551
Surplus(Deficit)	-	-	-	(8,622)

**City of Mount Pleasant  
Hotel/ Motel Tourism Budget Summary  
Proposed Budget 2021**

	<b>2021 Proposed Budget</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual</b>
<b>TOURISM</b>				
<b>REVENUE</b>				
Operation	545,000	550,000	550,000	485,505
Fund Balance used		-	-	12,289
Fund Balance Restricted	-			
<b>Total</b>	<b>545,000</b>	<b>550,000</b>	<b>550,000</b>	<b>497,794</b>
<b>EXPENSE</b>				
Administration	3,170	8,170	8,170	500
Chamber of Commerce	176,830	176,830	176,830	176,830
Civic Center	325,000	325,000	325,000	280,464
Tourism	40,000	40,000	40,000	40,000
		-	-	-
<b>Total</b>	<b>545,000</b>	<b>550,000</b>	<b>550,000</b>	<b>497,794</b>
Surplus(Deficit)	-	-	-	-

**City of Mount Pleasant  
Airport Budget Summary  
Proposed Budget 2021**

	<b>2021 Proposed Budget</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual</b>
<b>REVENUE</b>				
Operation	792,400	810,810	810,810	794,653
Non-Operating				
Restricted				
	<hr/> 792,400	<hr/> 810,810	<hr/> 810,810	<hr/> 794,653
<b>Expense</b>				
Operation	792,400	810,810	810,810	835,287
	<hr/> 792,400	<hr/> 810,810	<hr/> 810,810	<hr/> 835,287
Surplus(Deficit)	<hr/> -	<hr/> -	<hr/> -	<hr/> <b>(40,635)</b> <hr/>

**City of Mount Pleasant  
Industrial Development Corporation - Budget Summary  
Proposed Budget 2021**

	<b>2021 Proposed Budget</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual</b>
<b>REVENUE</b>				
Operations	1,500,000	1,491,550	1,491,550	1,676,223
Non-Operating	35,000	60,000	60,000	31,323
Fund balance	-	690,930	690,930	-
Reserve				
	<u>1,535,000</u>	<u>2,242,480</u>	<u>2,242,480</u>	<u>1,707,546</u>
<b>Expense</b>				
Industrial Development Corp.	1,535,000	2,242,480	2,242,480	897,956
<b>Total</b>	<u>-</u>	<u>2,242,480</u>	<u>2,242,480</u>	<u>897,956</u>
Surplus(Deficit)	<u><b>1,535,000</b></u>	<u>-</u>	<u>-</u>	<u><b>809,590</b></u>



# Revenue





# Revenue Summaries



# **Summaries of Major Revenue Sources**

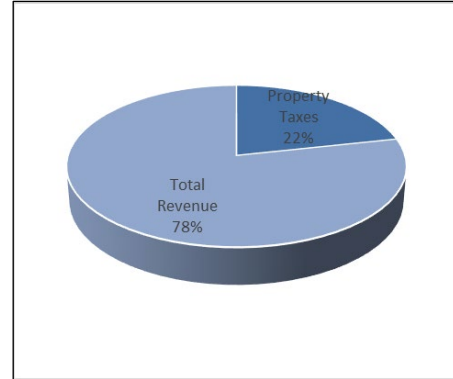
# Property Tax

## Distribution

Maintenance & Operations	<b>0.2952</b>
Cemetary	<b>.0028</b>
Interest & Sinking	<b>0.0698</b>
<b>Total</b>	<b>0.3678*</b>

\*Per \$100 Valuation on all property owners within City-limits.

**Source** *City Ordinance*



## Collection

Titus County Tax Office collects and remits revenue weekly to City.

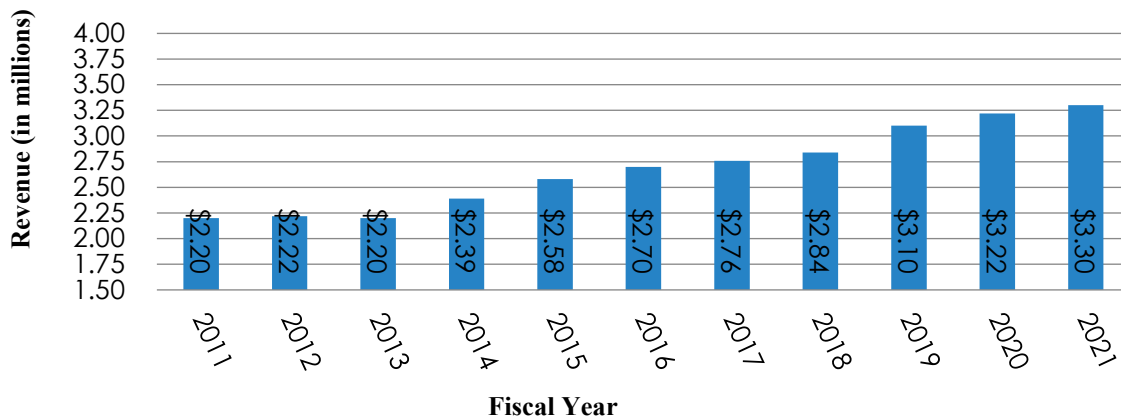
## Analysis & Projection

Factors Affecting Property Tax Revenue

- Tax rate
- Overall Debt
- Overall assessed value
- Demographic shift

Discussion of Property taxes also resides in the Budget Transmittal Letter.

## Property Tax Revenue History

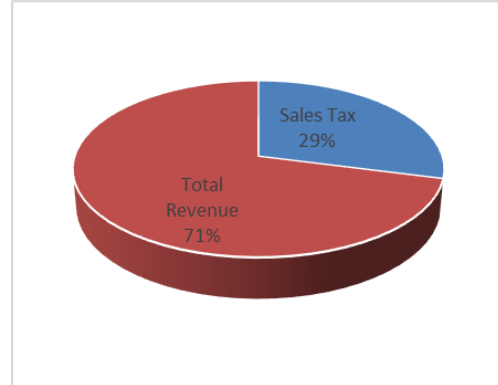


# Sales and Use Tax

## Distribution

State	6.25%
City	1.00%
Industrial Development Corporation	0.375%
Property Tax Reduction	0.125%
Titus County	0.50
<b>Total</b>	<b>8.25%</b>

**Source** State Comptroller Website



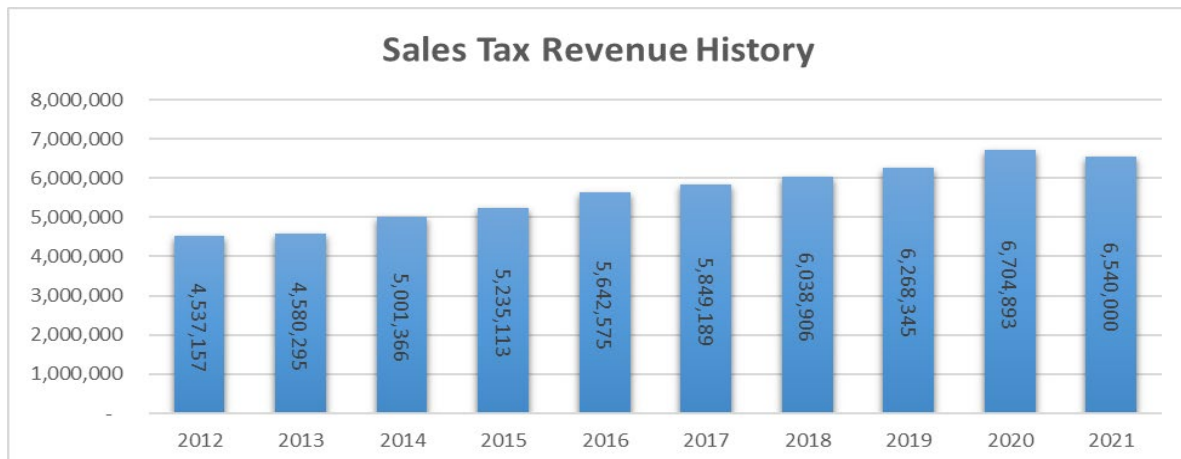
## Collection

Sales Tax revenue is collected by the State from Merchants on behalf of the City and remitted monthly to the City.

## Analysis & Projection

Economic Indicators of Future Growth or Decline

- Unemployment rate changes and Demographic Shifts/Increase in pop.
- Inflation will cause an appeared increase in Sales Tax Revenue – should we adjust for?
- Consumer confidence
- Historical trends – generally used to assess projected change



- Discussion of sales taxes also reside in the Budget Transmittal Letter

# Franchise Tax

## Distribution

In general, how much is charged businesses to use Right-of-Ways.

## Source

Fees paid by businesses to have Right-of-Way and City street area usage in order to provide amenities such as energy, cell phone, and landline services.

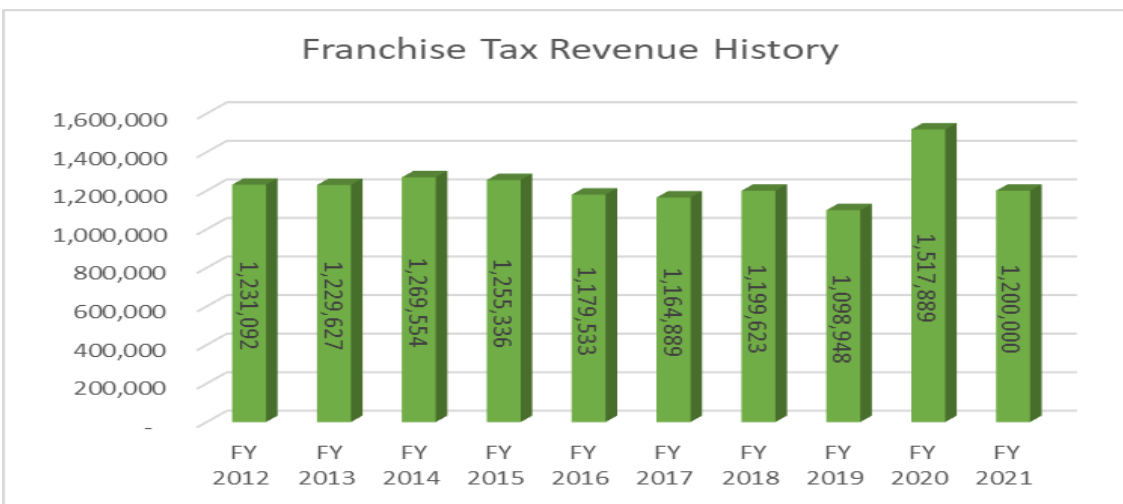
## Collection

Businesses submit payments monthly, quarterly, or annually.

## Analysis & Projection

Economic Indicators of Future Growth or Decline

- Unemployment rate changes
- Demographic Shifts/Increase in pop.
- Inflation will cause an appeared increase in Franchise Tax Revenue – should we adjust for?
- New Constructions of right of ways and streets
- Historical trends – generally used to assess projected change



# Water Sales

## Distribution

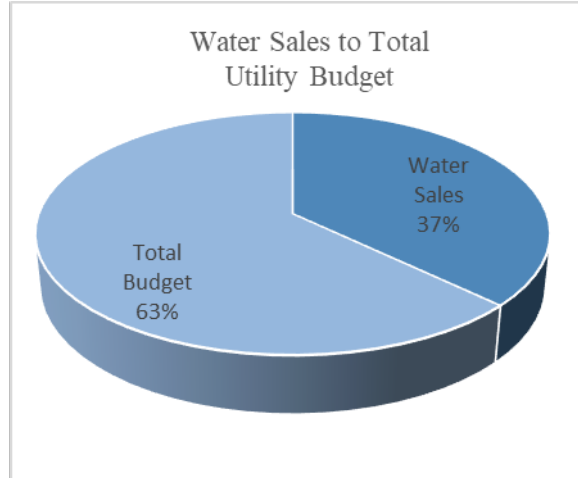
The Charge for use of water services.

## Source

Customers are billed in exchange for water services.

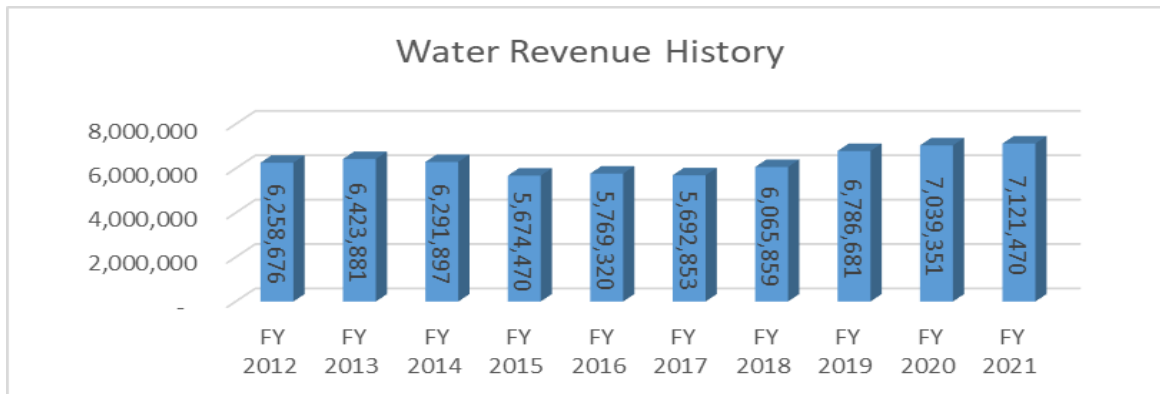
## Collection

Monthly fees are paid by water service customers living within City CCN.



## Analysis & Projection

- Demographic Shifts/Increase in pop.
- Inflation will cause an appeared increase in Franchise Tax Revenue – should we adjust for?
- New constructions of homes
- New constructions of water lines
- Projected rate increases – Past rate increases
- Historical trends



Discussion of water revenue also resides in the Budget Transmittal Letter

# Sewer Sales

## Distribution

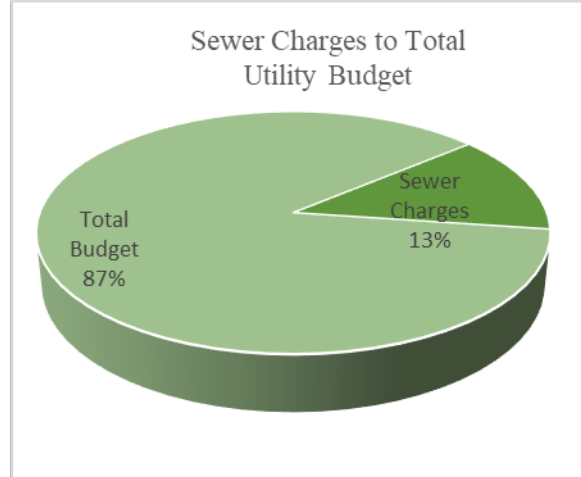
The Charge for use of sewer services

## Source

Customers are billed in exchange for sewer services.

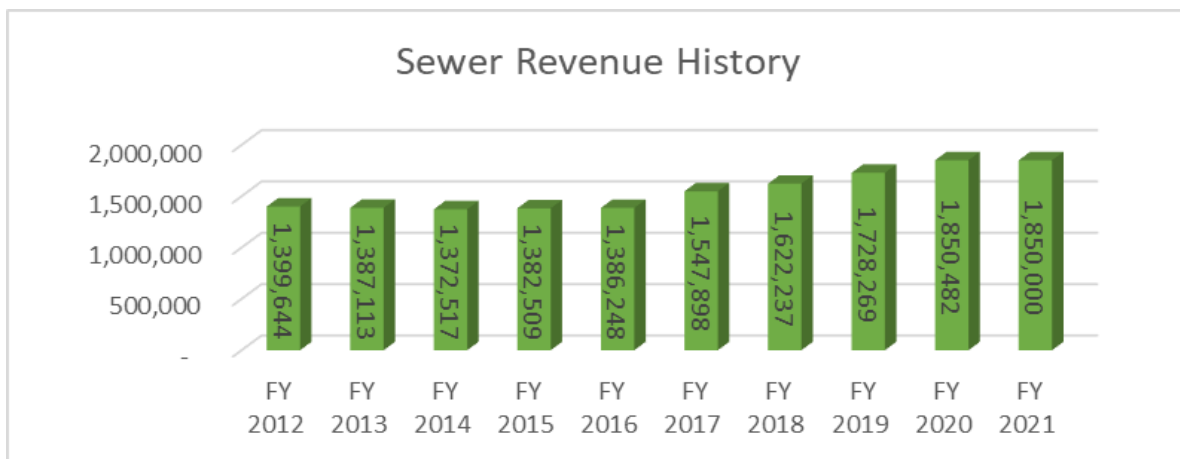
## Collection

Monthly fees are paid by sewer service customers living within City limits.



## Analysis & Projection

- Demographic Shifts/Increase in pop.
- Inflation will cause an appeared increase in Franchise Tax Revenue – should we adjust for?
- New constructions of homes
- New constructions of sewer lines
- Projected rated increases – Past rate increases
- Historical trends



Discussion of Sewer revenue also resides in the Budget Transmittal Letter

# Solid Waste Sales

## Distribution

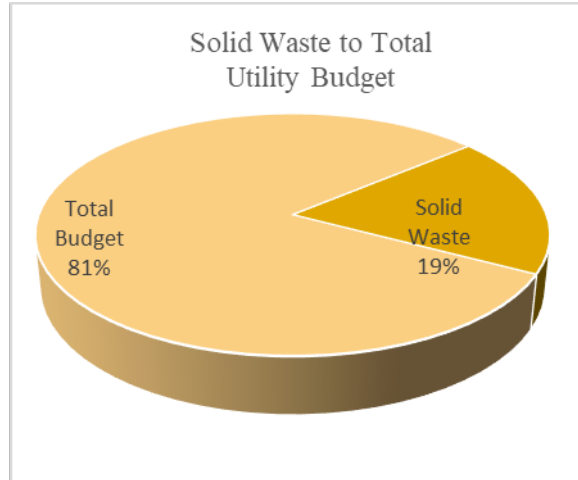
The Charge for solid waste services

## Source

Customers are billed in exchange for solid waste pick up services.

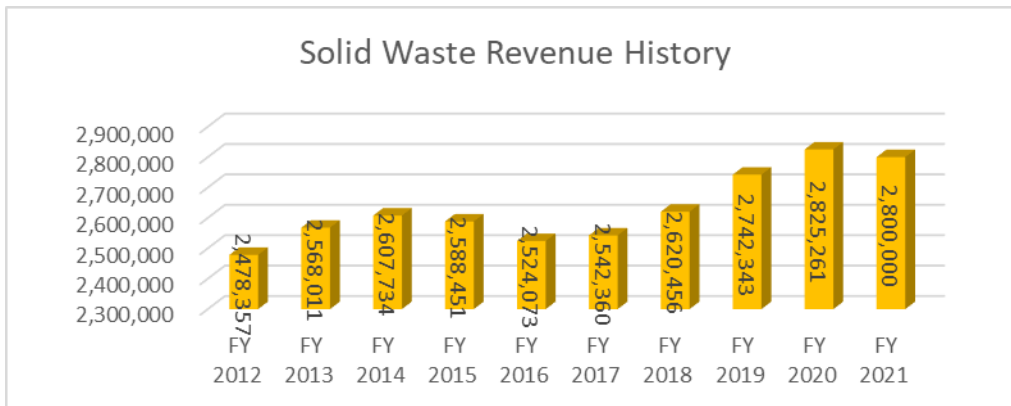
## Collection

Monthly fees are paid by solid waste customers living within City limits.



## Analysis & Projection

- Demographic Shifts/Increase in pop.
- Number of containers and dumpsters
- New constructions of homes
- Number of Commercial customers
- Projected rate increases – Past rate increases
- Historical trends







# Revenue Detail



# General Fund

Department:

Program:

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-5105-00-00	CURRENT PROPERTY TAXES	3,300,000.00-	3,310,393.00-	3,194,240.63-	3,108,343.99-	2,844,950.10-	2,759,907.38-	2,701,317.42-	2,589,879.99-
100-5110-00-00	DELINQUENT PROPERTY TAXES	50,000.00-	35,000.00-	32,229.23-	27,639.68-	44,547.35-	9,938.93	49,805.62-	47,558.23-
100-5115-00-00	PENALTIES AND INTEREST	45,000.00-	37,500.00-	33,633.75-	46,748.50-	35,928.68-	33,166.14-	38,061.75-	40,366.64-
100-5120-00-00	P. I. L. O. T.	150,000.00-	146,000.00-	146,894.71-	56,377.96-	29,187.47-	4,573.12-	4,282.79-	
100-5130-00-00	SALES TAX COLLECTIONS	4,475,200.00-	4,475,200.00-	4,099,910.99-	4,236,392.54-	4,061,250.44-	3,899,458.97-	3,832,762.65-	3,490,075.21-
100-5135-00-00	LIQUOR TAX	35,000.00-	35,000.00-	29,700.79-	36,343.90-	34,718.78-	33,446.84-	36,660.92-	33,952.38-
100-5150-00-00	OTHER TAXES	565,000.00-	550,000.00-	512,488.89-	528,524.23-	503,241.97-	487,432.39-	470,214.56-	436,259.40-
100-5225-00-00	LANDFILL FEES	815,000.00-	806,400.00-	657,448.78-	982,393.90-				
100-5240-00-00	ZONING AND PLATTING FEES	2,000.00-	2,000.00-	1,822.75-	3,283.75-	2,355.00-	2,718.40-	2,634.00-	1,382.00-
100-5250-00-00	SWIMMING POOL CHARGES				21,772.85-	21,282.08-	23,932.51-	22,605.70-	27,045.85-
100-5255-00-00	VENDING AND CONCESSIONS				4,968.00-	5,140.00-	6,252.11-	7,758.55-	6,663.60-
100-5305-00-00	BUILDING PERMITS	95,000.00-	65,000.00-	49,532.82-	38,068.16-	40,093.37-	70,885.47-	38,288.32-	70,112.95-
100-5310-00-00	ELECTRICAL PERMITS	1,500.00-	1,500.00-	945.00-	1,625.00-	1,385.00-	1,425.00-	1,390.00-	1,445.00-
100-5315-00-00	PLUMBING PERMITS	2,000.00-	2,000.00-	1,631.60-	1,540.00-	1,790.00-	1,860.00-	1,585.00-	1,820.00-
100-5320-00-00	MECHANICAL PERMITS	300.00-	300.00-	345.00-	495.00-	150.00-	400.00-	490.00-	448.00-
100-5325-00-00	OTHER PERMITS AND LICENSES	35,000.00-	50,000.00-	26,397.00-	31,198.00-	17,871.00-	25,107.75-	24,287.06-	18,827.15-
100-5405-00-00	MUNICIPAL COURT	750,000.00-	752,500.00-	582,539.01-	898,043.49-	1,451,240.70-	1,327,966.26-	954,829.06-	814,216.58-
100-5410-00-00	SHELTER FEES	40,000.00-	40,000.00-	33,558.00-	40,396.00-	38,348.63-	42,754.00-	36,497.50-	37,141.50-
100-5415-00-00	LIBRARY FINES	4,600.00-	4,600.00-	1,701.94-	4,896.83-	4,477.78-	4,620.48-	4,286.44-	6,604.44-
100-5505-00-00	INTEREST INCOME	50,000.00-	90,000.00-	34,467.56-	89,696.12-	89,736.03-	39,282.85-	13,048.16-	3,285.01-
100-5605-00-00	INTERGOVERNMENTAL REVENUE	63,850.00-	12,500.00-	3,701.86-		26,277.80-	21,543.62-	34,396.27-	38,832.00-
100-5610-00-00	GRANT INCOME			604.89-					
100-5705-00-00	SALE OF EQUIPMENT AND MATERIAL		7,900.00-	7,828.79-		19,477.10-	24,087.53-	5,794.93-	
100-5715-00-00	CONTRACTUAL INCOME	964,000.00-	1,004,412.00-	894,260.99-	992,304.00-	963,841.50-	626,143.70-	558,968.55-	433,200.00-
100-5720-00-00	CONTRIBUTIONS AND MEMORIALS							500.00-	1,085.00-
100-5728-00-00	IDC ADMIN FEE	15,000.00-							
100-5730-00-00	INTERFUND TRANSFERS	750,000.00-	739,500.00-	525,181.13-	733,348.31-	500,131.32-	487,853.71-	489,201.75-	447,695.82-
100-5735-00-00	MISCELLANEOUS REVENUE	25,000.00-	185,000.00-	171,830.33-	184,446.82-	262,519.22-	83,300.30-	75,344.44-	92,236.74-
100-5740-00-00	REVENUE FROM OTHER RESOURCES	10,000.00-	14,000.00-	76,414.94-	77,511.08-	38,436.50-			
100-5755-00-00	PARK USER FEES	5,000.00-	5,000.00-	1,075.00-	16,285.00-	22,800.00-	17,490.00-	27,195.00-	20,630.00-
100-5760-00-00	VECTOR FEES	75,000.00-	75,000.00-	37,740.00-	74,884.00-	74,790.00-	74,844.00-	74,490.47-	72,714.00-
Subtotal:		12,323,450.00-	12,446,705.00-	11,158,126.38-	12,237,527.11-	11,135,967.82-	10,090,513.60-	9,506,696.91-	8,733,477.49-
Program number:		12,323,450.00-	12,446,705.00-	11,158,126.38-	12,237,527.11-	11,135,967.82-	10,090,513.60-	9,506,696.91-	8,733,477.49-
Department number:		12,323,450.00-	12,446,705.00-	11,158,126.38-	12,237,527.11-	11,135,967.82-	10,090,513.60-	9,506,696.91-	8,733,477.49-
Revenue	Subtotal -----	12,323,450.00-	12,446,705.00-	11,158,126.38-	12,237,527.11-	11,135,967.82-	10,090,513.60-	9,506,696.91-	8,733,477.49-



# Debt Service

Fund: 700 DEBT SERVICE FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
700-5105-00-00	CURRENT PROPERTY TAXES	788,500.00-	752,937.00-	745,104.31-	577,137.52-	272,643.03-	274,903.64-	260,808.40-	248,321.29-
700-5110-00-00	DELINQUENT PROPERTY TAXES	2,000.00-	15,000.00-	4,652.14-	4,284.08-	4,153.95-	1,783.65-	4,347.38-	4,370.68-
700-5115-00-00	PENALTIES AND INTEREST	3,100.00-	3,100.00-	6,541.79-	6,997.72-	3,438.93-	2,879.52-	3,603.28-	3,749.91-
700-5505-00-00	INTEREST INCOME	400.00-	400.00-	10,203.88-	2,836.70-	1,443.76-	396.38-	178.69-	61.14-
700-5730-00-00	INTERFUND TRANSFERS				200,000.00-				
700-5735-00-00	MISCELLANEOUS REVENUE			1,631.55-	3,476.75-	5,083.89-	1,067.48-	1,544.31-	2,173.07-
700-5745-00-00	OTHER SOURCES BOND PROCEEDS			55,081.25-		15,241.00-			
<b>Subtotal:</b>		<b>794,000.00-</b>	<b>771,437.00-</b>	<b>823,214.92-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>	<b>281,030.67-</b>	<b>270,482.06-</b>	<b>258,676.09-</b>
<b>Program number:</b>		<b>794,000.00-</b>	<b>771,437.00-</b>	<b>823,214.92-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>	<b>281,030.67-</b>	<b>270,482.06-</b>	<b>258,676.09-</b>
<b>Department number:</b>		<b>794,000.00-</b>	<b>771,437.00-</b>	<b>823,214.92-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>	<b>281,030.67-</b>	<b>270,482.06-</b>	<b>258,676.09-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>794,000.00-</b>	<b>771,437.00-</b>	<b>823,214.92-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>	<b>281,030.67-</b>	<b>270,482.06-</b>	<b>258,676.09-</b>



# Utility Fund

Department:

Program:

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-5205-00-00	WATER SALES	7,121,470.00-	7,288,820.00-	5,348,437.36-	7,039,351.30-	6,786,680.56-	6,065,859.23-	5,692,853.13-	5,769,320.32-
300-5210-00-00	SEWER CHARGES	1,850,000.00-	1,766,380.00-	1,520,254.30-	1,728,268.61-	1,622,236.98-	1,547,898.12-	1,386,248.43-	1,382,509.38-
300-5215-00-00	TAPS AND CONNECT FEES	75,000.00-	75,000.00-	59,947.76-	101,872.00-	79,549.73-	79,090.00-	67,396.00-	70,773.56-
300-5220-00-00	SOLID WASTE COLLECTION	2,800,000.00-	2,693,450.00-	2,345,956.95-	2,742,342.88-	2,620,455.56-	2,542,360.07-	2,524,072.52-	2,588,451.31-
300-5230-00-00	PENALTIES-UTILITY BILLING	95,000.00-	95,000.00-	73,153.01-	95,512.30-	93,138.26-	96,171.33-	95,393.49-	91,069.64-
300-5505-00-00	INTEREST INCOME	45,000.00-	75,413.00-	43,298.85-	98,746.26-	61,008.56-	36,761.88-	20,472.64-	5,440.34-
300-5607-00-00	INSURANCE PROCEEDS			7,280.00-					
300-5705-00-00	SALE OF EQUIPMENT AND MATERIAL	10,000.00-	10,000.00-	27,094.79-		12,621.61-	15,640.01-	10,554.89-	
300-5730-00-00	INTERFUND TRANSFERS						499,134.14-	115,000.00	
300-5735-00-00	MISCELLANEOUS REVENUE	63,651.00-	50,000.00-	47,729.40-	89,552.42-	74,369.93-	54,596.50-	54,682.37-	143,702.01-
300-5740-00-00	REVENUE FROM OTHER RESOURCES					64,162.70-	200,535.34-		
<b>Subtotal:</b>		<b>12,060,121.00-</b>	<b>12,054,063.00-</b>	<b>9,473,152.42-</b>	<b>11,895,645.77-</b>	<b>11,414,223.89-</b>	<b>11,138,046.62-</b>	<b>9,736,673.47-</b>	<b>10,051,266.56-</b>
<b>Program number:</b>		<b>12,060,121.00-</b>	<b>12,054,063.00-</b>	<b>9,473,152.42-</b>	<b>11,895,645.77-</b>	<b>11,414,223.89-</b>	<b>11,138,046.62-</b>	<b>9,736,673.47-</b>	<b>10,051,266.56-</b>
<b>Department number:</b>		<b>12,060,121.00-</b>	<b>12,054,063.00-</b>	<b>9,473,152.42-</b>	<b>11,895,645.77-</b>	<b>11,414,223.89-</b>	<b>11,138,046.62-</b>	<b>9,736,673.47-</b>	<b>10,051,266.56-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>12,060,121.00-</b>	<b>12,054,063.00-</b>	<b>9,473,152.42-</b>	<b>11,895,645.77-</b>	<b>11,414,223.89-</b>	<b>11,138,046.62-</b>	<b>9,736,673.47-</b>	<b>10,051,266.56-</b>



# Street



Fund: 415 STREET DEPARTMENT FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
415-5125-00-00	UTILITY FRANCHISE TAX	1,200,000.00-	1,520,000.00-	1,351,110.11-	1,098,947.54-	1,199,623.34-	1,164,888.62-	1,179,532.73-	1,255,336.08-
415-5505-00-00	INTEREST INCOME	40,000.00-	40,000.00-	18,253.15-	43,301.88-	29,196.13-	16,559.20-	8,311.70-	1,783.67-
415-5705-00-00	SALE OF EQUIPMENT AND MATERIAL	5,000.00-	5,000.00-			2,097.50-	3,399.37-	3,253.75-	221,950.00-
415-5730-00-00	INTERFUND TRANSFERS	350,000.00-	860,000.00-	413,327.00-	883,003.32-	844,365.26-	786,858.25-	746,223.92-	510,944.54-
415-5735-00-00	MISCELLANEOUS REVENUE	5,000.00-	5,000.00-	2,229.72-	47,630.55-	4,390.42-	20,841.68-	2,662.75-	4,237.00-
415-5740-00-00	REVENUE FROM OTHER RESOURCES	520,000.00-				547,225.09-	536,862.06-	376,883.02-	388,322.16-
Subtotal:		2,120,000.00-	2,430,000.00-	1,784,919.98-	2,072,883.29-	2,626,897.74-	2,529,409.18-	2,316,867.87-	2,382,573.45-
Program number:		2,120,000.00-	2,430,000.00-	1,784,919.98-	2,072,883.29-	2,626,897.74-	2,529,409.18-	2,316,867.87-	2,382,573.45-
Department number:		2,120,000.00-	2,430,000.00-	1,784,919.98-	2,072,883.29-	2,626,897.74-	2,529,409.18-	2,316,867.87-	2,382,573.45-
Revenue	Subtotal -----	2,120,000.00-	2,430,000.00-	1,784,919.98-	2,072,883.29-	2,626,897.74-	2,529,409.18-	2,316,867.87-	2,382,573.45-



# **Cemetary Fund**

Department:

Program:

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
410-5105-00-00	CURRENT PROPERTY TAXES	31,800.00-	31,995.00-	31,046.81-	20,004.27-	22,948.87-	22,810.89-	35,671.86-	25,832.07-
410-5110-00-00	DELINQUENT PROPERTY TAXES	1,000.00-	1,000.00-	247.57-	395.97-	397.23-	1,870.05-	421.78-	386.80-
410-5115-00-00	PENALTIES AND INTEREST			309.15-	350.46-	310.29-	769.88-	423.73-	365.95-
410-5710-00-00	SALE OF LAND	11,600.00-	10,000.00-	16,400.00-	12,000.00-	11,200.00-	8,800.00-	10,400.00-	13,600.00-
410-5730-00-00	INTERFUND TRANSFERS		18,000.00-						
410-5735-00-00	MISCELLANEOUS REVENUE	200.00-	200.00-	85.52-	840.64-	145.94-	545.15-	165.95-	209.03-
Subtotal:		44,600.00-	61,195.00-	48,089.05-	33,591.34-	35,002.33-	34,795.97-	47,083.32-	40,393.85-
Program number:		44,600.00-	61,195.00-	48,089.05-	33,591.34-	35,002.33-	34,795.97-	47,083.32-	40,393.85-
Department number:		44,600.00-	61,195.00-	48,089.05-	33,591.34-	35,002.33-	34,795.97-	47,083.32-	40,393.85-
Revenue	Subtotal -----	44,600.00-	61,195.00-	48,089.05-	33,591.34-	35,002.33-	34,795.97-	47,083.32-	40,393.85-



# Tourism

Fund: 490 HOTEL/MOTEL TAX FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
490-5145-00-00	HOTEL OCCUPANCY TAX	545,000.00-	550,000.00-	417,124.70-	522,918.30-	522,021.64-	531,260.78-	546,859.45-	534,655.87-
490-5735-00-00	MISCELLANEOUS REVENUE				6,881.97-				
Subtotal:		545,000.00-	550,000.00-	417,124.70-	529,800.27-	522,021.64-	531,260.78-	546,859.45-	534,655.87-
Program number:		545,000.00-	550,000.00-	417,124.70-	529,800.27-	522,021.64-	531,260.78-	546,859.45-	534,655.87-
Department number:		545,000.00-	550,000.00-	417,124.70-	529,800.27-	522,021.64-	531,260.78-	546,859.45-	534,655.87-
Revenue	Subtotal -----	545,000.00-	550,000.00-	417,124.70-	529,800.27-	522,021.64-	531,260.78-	546,859.45-	534,655.87-

Fund: 409 TOURISM/HISTORICAL BUDGET FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
409-5720-00-00	CONTRIBUTIONS AND MEMORIALS		1,000.00-		5,000.00-	1,000.00-	9,700.00-	7,725.00-	10,600.00-
409-5730-00-00	INTERFUND TRANSFERS	140,000.00-	40,000.00-	40,000.00-	40,000.00-	40,000.00-	40,000.00-	40,000.00-	40,000.00-
409-5735-00-00	MISCELLANEOUS REVENUE	5,000.00-	4,000.00-	5,426.75-	5,167.15-	3,226.00-	1,310.00-	4,885.00-	4,635.00-
<b>Subtotal:</b>		145,000.00-	45,000.00-	45,426.75-	50,167.15-	44,226.00-	51,010.00-	52,610.00-	55,235.00-
<b>Program number:</b>		145,000.00-	45,000.00-	45,426.75-	50,167.15-	44,226.00-	51,010.00-	52,610.00-	55,235.00-
<b>Department number:</b>		145,000.00-	45,000.00-	45,426.75-	50,167.15-	44,226.00-	51,010.00-	52,610.00-	55,235.00-
<b>Revenue</b>	<b>Subtotal -----</b>	145,000.00-	45,000.00-	45,426.75-	50,167.15-	44,226.00-	51,010.00-	52,610.00-	55,235.00-



# Airport

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
435-5235-00-00	AVIATION FUEL SALES	600,000.00-	626,710.00-	475,213.94-	644,147.16-	625,251.64-	674,569.81-	752,132.40-	744,615.04-
435-5510-00-00	LEASES AND RENTALS	190,000.00-	180,000.00-	167,369.96-	195,376.53-	180,112.70-	166,005.40-	139,115.40-	154,231.36-
435-5705-00-00	SALE OF EQUIPMENT AND MATERIAL	2,000.00-	3,500.00-			2,303.36-	5,560.03-	6,260.00-	
435-5730-00-00	INTERFUND TRANSFERS				14,880.00-		3,980.39-		
435-5735-00-00	MISCELLANEOUS REVENUE	400.00-	600.00-	346.12-	345.84-	164,634.71-	540.82-	562.28-	807.41-
Subtotal:		792,400.00-	810,810.00-	642,930.02-	854,749.53-	972,302.41-	850,656.45-	898,070.08-	899,653.81-
Program number:		792,400.00-	810,810.00-	642,930.02-	854,749.53-	972,302.41-	850,656.45-	898,070.08-	899,653.81-
Department number:		792,400.00-	810,810.00-	642,930.02-	854,749.53-	972,302.41-	850,656.45-	898,070.08-	899,653.81-
Revenue	Subtotal -----	792,400.00-	810,810.00-	642,930.02-	854,749.53-	972,302.41-	850,656.45-	898,070.08-	899,653.81-





# **Industrial Development Corporation**

Fund: 455 ECONOMIC DEVELOPMENT FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
455-5130-00-00	SALES TAX COLLECTIONS	1,500,000.00-	1,491,550.00-	1,537,466.64-	1,588,305.65-	1,521,497.80-	1,462,297.13-	1,434,325.74-	1,308,778.21-
455-5505-00-00	INTEREST INCOME	35,000.00-	60,000.00-	28,936.36-	66,499.59-	45,056.05-	21,100.37-	9,247.44-	2,216.65-
455-5730-00-00	INTERFUND TRANSFERS				247,528.70	719.00	47,462.76-		
455-5735-00-00	MISCELLANEOUS REVENUE			800.00-	29,998.15-	2,933.00-			180.00-
Subtotal:		1,535,000.00-	1,551,550.00-	1,567,203.00-	1,437,274.69-	1,568,767.85-	1,530,860.26-	1,443,573.18-	1,311,174.86-
Program number:		1,535,000.00-	1,551,550.00-	1,567,203.00-	1,437,274.69-	1,568,767.85-	1,530,860.26-	1,443,573.18-	1,311,174.86-
Department number:		1,535,000.00-	1,551,550.00-	1,567,203.00-	1,437,274.69-	1,568,767.85-	1,530,860.26-	1,443,573.18-	1,311,174.86-
Revenue	Subtotal -----	1,535,000.00-	1,551,550.00-	1,567,203.00-	1,437,274.69-	1,568,767.85-	1,530,860.26-	1,443,573.18-	1,311,174.86-



# **EXPENSE**



# **EXPENSE DETAIL**



# General Fund



# Legislative

# Legislative

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## **Mission Statement**

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

## **Function & Initiative**

### **FUNCTION: LEGAL SERVICES**

Legal Services represents the City of Austin in lawsuits, claims, and administrative cases, and provides advice, documents, and other responses to City of Austin leaders and employees so that they can engage in the informed decision making required to govern lawfully.

### **FUNCTION: CITYWIDE PUBLIC INFORMATION REQUESTS**

Citywide Public Information Requests facilitates citizen access to public information and ensures compliance with all aspects of the Texas Public Information Act.

### **FUNCTION: SUPPORT SERVICES**

Support Services provides administrative and managerial support to the Department.

### **FUNCTION: MAYOR AND COUNCIL**

Mayor / Council comprises the Mayor’s Office and 6 City Council Member Offices.

Department: 1 LEGISLATIVE

Program: LEGISLATIVE

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6201-01-00	OFFICE SUPPLIES	1,000.00	1,000.00	1,663.36	109.20	150.25	84.87	270.00	486.75
100-6402-01-00	MACHINERY AND HEAVY EQUIPMENT					157.77	9.64		
100-6407-01-00	MINOR TOOLS AND EQUIPMENT						31.00		
100-6501-01-00	COMMUNICATION	4,000.00	4,000.00	3,820.58	797.52				
100-6503-01-00	LIABILITY INSURANCE		13,775.00	13,775.00	14,034.00	14,871.00	16,512.00	16,024.01	17,343.75
100-6506-01-00	BUSINESS AND TRAVEL	8,000.00	8,000.00	3,760.14	6,677.16	8,935.48	8,002.06	3,275.32	8,750.68
100-6511-01-00	CONTRACTUAL AND FEE SERVICES	2,100.00	1,875.00	1,475.00	2,275.00	2,100.00	2,320.00	2,100.00	2,100.00
100-6513-01-00	DATA PROCESSING MAINTENANCE			61.02	130.00				
100-6521-01-00	MEMBERSHIPS AND SUBSCRIPTIONS	7,100.00	7,000.00	3,113.00	6,897.00	6,752.00	6,726.00	6,591.00	6,591.00
<b>Subtotal:</b>		<b>22,200.00</b>	<b>35,650.00</b>	<b>27,668.10</b>	<b>30,919.88</b>	<b>32,966.50</b>	<b>33,685.57</b>	<b>28,260.33</b>	<b>35,272.18</b>
Program number: LEGISLATIVE		22,200.00	35,650.00	27,668.10	30,919.88	32,966.50	33,685.57	28,260.33	35,272.18
Department number: LEGISLATIVE		22,200.00	35,650.00	27,668.10	30,919.88	32,966.50	33,685.57	28,260.33	35,272.18





# **General Administration**

# General Administration

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## **Mission Statement**

General Administration is charged with the implementation of policies established by the City Council and with the provision of general administrative and support services for those departments and operations of the City which are financed from taxes and other general revenues. Such administrative and support services include: central accounting, financial reporting, budget preparation and control, data processing, purchasing, debt management, payroll, accounts payable, custody and investment of public funds, personnel management, insurance risk management and general administrative and clerical services for the City Council.

## **Function & Initiative**

### **FUNCTION: CITY COUNCIL CONSULTATION**

Consult and advise the City Council on technical operations and policy matters while maintaining a nonpolitical viewpoint.

### **FUNCTION: MANAGEMENT AND BUDGET ANALYSIS**

Develop and administer the annual operating, debt service and capital acquisition budgets and perform comprehensive management studies.

### **FUNCTION: MANAGEMENT OF CITY OPERATIONS**

Provide oversight and guidance to departmental directors to ensure policies and procedures are in line with City Council directives.

### **FUNCTION: RECORDS MANAGEMENT**

This responsibility includes the legal liability associated with tasks that involve enormous legal accountability for a local government.

### **FUNCTION: PUBLIC INFORMATION**

Thousands of individuals and entities are requesting hundreds of thousands of pieces of public information for a variety of reasons, and state and federal laws dictate that public information be made available to those who request such information.

### **FUNCTION: FINANCE**

Administer Budget, Audit, and Financial Statement.

### **FUNCTION: GENERAL**

Mail, postage, answer phone and other as needed.

### **FUNCTION: PAYROLL**

Administer payroll checks for employees.

### **FUNCTION: ACCOUNTS PAYABLE**

Purchase order, invoices and bill payments as it relates to operations.

**FUNCTION: CASH MANAGEMENT**

bank reconciliation and accounts receivable as it relates to operations.

**INITIATIVE:**

1. Provide professional recommendation to and implements the polices and directions of Council.
2. Ensures high quality services, fosters economic and fiscal sustainability; and enhances the City’s reputation as a high performing organization that operates in a manner consistent with its mission and values.
3. Serves as the liaison between the City’s administration and the elected officials.
4. To this end, the Department prepares City Council agendas and gives notice of City Council meetings;
5. Keeps an accurate account of the minutes of such proceedings; enrolls all laws, resolutions, and ordinances approved by the City Council;
6. Keeps the corporate seal of the City; countersigns and notarizes, as applicable, all commissions, licenses, and contracts issued by the City;
7. Coordinates and administers the conduct of all regular and special city elections;
8. Processes all requests for public information according to state guidelines; conducts the annual appointments of all City Boards, Commissions, and Committees;
9. Provides general public service information to citizens, and assists visitors to the City
10. Prepare an Annual Financial Audit Report that meets the Government Finance Officer Association standards for the Certificate of Achievement for Excellence in Financial Reporting
11. Prepare a Budget that meets the Government Finance Officer Association standards for the Distinguished Budget Presentation Award.
12. Accurate timely prepare financial statement.
13. Implement Policy and Procedures.
14. Special Projects as needed and requested by City.
15. Customer Service that is friendly and timely.
16. Streamline collections of all cash within the city.
17. Reporting to agency and government monthly, quarterly and annually.
18. Mail collections and processing that is timely and accurate.
19. Streamline the audit process to ensure a comment free audit.
20. Establish strong internal controls.

**Performance Measures**

Department Objectives	FY 2018-19	FY 2019-20	FY 2019-20	City-Wide Goal
Goal Complete Certification Program				Develop, Retain and Attract Quality Staff

<b>Measure</b> Complete 14 hours of CPE	Yes	Yes	In Progress	
<b>Goal</b> Streamline Record management meet criteria mandated by state law				Improve Long-term Financial Sustainability
<b>Measure</b> Maintain updated records	Yes	Yes	In Progress	
<b>Measure</b> Storage boxed properly labeled	Yes	Yes	In Progress	
<b>Measure</b> Destruction of eligible files	No	No	In Progress	
<b>Goal</b> Prepare the Comprehensive Annual Financial Report (CAFR) within fiscal year.				Improve Long-Term Financial Sustainability
<b>Measure</b> CAFR prepared within fiscal year.	No	Yes	In Process	
<b>Goal</b> Achieve CAFR Certificate of Excellence in Financial Reporting.				Improve Long-Term Financial Sustainability
<b>Measure</b> Certificate of Excellence awarded.	No	Submitted	In Process	
<b>Goal</b> Achieve Government Finance Officers Association (GFOA) Excellence in Budgeting award.				Improve Long-Term Financial Sustainability
<b>Measure</b> GFOA Excellence in Budgeting award received.	No	No	Submitted	
<b>Goal</b> Receive unqualified or unmodified (clean) Audit opinion on the CAFR.				Improve Long-Term Financial Sustainability
<b>Measure</b> Clean Audit opinion received.	Yes	Yes	In Process	
<b>Department Accomplishments</b>				
In 2019-2020 fiscal year:				
1. Currently enrolled in TMCCP coursework				
2. Enhance community interface through information and technology upgrades for all buildings.				
3. In 2020, the City received a bond rating from S&P of A+ Stable.				

- 4. Job Description were updated or created for all positions
- 5. Paygrade analysis was completed for all employee and a new pay scale was implemented.
- 6. New software was implemented to live stream council meetings.
- 7. The Budget will be submitted for the first time for the Distinguished budget award.

<b>Positions</b>	<b>Full Time</b>	<b>Vacant</b>	<b>Part Time/ Seasonal</b>	<b>Total Authorized</b>
<b>Regular/Temporary</b>	<b>8</b>	<b>-</b>	<b>2</b>	<b>10</b>
<b>Grant Funded</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Authorized</b>	<b>8</b>	<b>-</b>	<b>2</b>	<b>10</b>

**STEP PLAN**

Step	1	2	3	4	5	6	7	8	9	10
<b>Executive Assistant</b>	<b>41,706</b>	<b>42,958</b>	<b>44,246</b>	<b>45,574</b>	<b>46,941</b>	<b>48,349</b>	<b>49,800</b>	<b>51,294</b>	<b>52,832</b>	<b>54,417</b>
<b>Administrative Assistant</b>	<b>37,829</b>	<b>38,964</b>	<b>40,133</b>	<b>41,337</b>	<b>42,577</b>	<b>43,854</b>	<b>45,170</b>	<b>46,525</b>	<b>47,921</b>	<b>49,358</b>
<b>Accountant Assistant</b>	<b>39,720</b>	<b>40,912</b>	<b>42,139</b>	<b>43,404</b>	<b>44,705</b>	<b>46,047</b>	<b>47,428</b>	<b>48,851</b>	<b>50,317</b>	<b>51,826</b>
<b>Accountant II</b>	<b>43,792</b>	<b>47,361</b>	<b>48,782</b>	<b>50,245</b>	<b>51,752</b>	<b>53,305</b>	<b>54,904</b>	<b>56,551</b>	<b>58,247</b>	<b>59,995</b>
<b>Account Manager</b>	<b>55,891</b>	<b>57,567</b>	<b>59,294</b>	<b>61,073</b>	<b>62,905</b>	<b>64,793</b>	<b>66,736</b>	<b>68,738</b>	<b>70,801</b>	<b>72,925</b>

**EXPENDITURE CHANGES**

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 No major increases

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6101-02-00	FULL-TIME SALARIES	333,100.00	278,276.00	194,334.11	230,975.02	185,705.47	167,877.85	180,862.29	175,123.36
100-6104-02-00	LONGEVITY	1,914.00	1,400.00	1,177.00	1,496.00	1,426.00	1,320.00	1,274.00	1,778.00
100-6105-02-00	OVERTIME	500.00	1,500.00	231.54					
100-6108-02-00	TEMPORARY	6,240.00		4,698.00					
100-6109-02-00	CHRISTMAS PAY	540.00	250.00	243.64	294.44	267.37	213.22	213.16	267.35
100-6120-02-00	CAR ALLOWANCE	7,200.00	3,750.00	3,900.00	2,850.00	3,600.00	3,600.00	3,600.00	3,600.00
100-6122-02-00	PHONE ALLOWANCE	1,500.00	1,350.00	1,310.00	350.00	420.00	420.00	420.00	420.00
100-6131-02-00	WORKERS COMPENSATION		439.00	349.93	418.93	313.97	367.51	421.12	427.59
100-6132-02-00	UNEMPLOYMENT COMPENSATION	500.00	1,000.00	588.68	27.89	405.74	45.27	427.56	22.46
100-6133-02-00	HEALTH INSURANCE	25,019.00	19,869.00	15,009.37	14,001.62	17,415.78	15,986.32	17,398.95	20,416.32
100-6134-02-00	DENTAL INSURANCE	1,620.00	1,260.00	766.82	870.00	874.20	757.64	731.93	828.60
100-6135-02-00	HSA CONTRIBUTION	4,500.00	4,200.00	2,529.27	2,905.09				
100-6141-02-00	TMRS	51,630.00	45,675.00	30,481.97	44,754.02	35,048.07	33,904.65	34,471.00	34,494.52
100-6142-02-00	SOCIAL SECURITY	26,813.00	21,700.00	15,220.25	14,536.67	13,276.23	12,819.76	13,064.17	12,411.34
100-6144-02-00	SALARY ADJUSTMENT		43,174.00						
100-6201-02-00	OFFICE SUPPLIES	12,500.00	20,000.00	24,021.09	11,155.56	9,500.44	7,464.72	14,131.59	10,495.30
100-6212-02-00	JANITORIAL SUPPLIES	2,500.00	2,500.00	2,425.64	2,508.35	2,677.46	2,222.40	2,435.48	2,542.72
100-6214-02-00	CHEMICAL & MECHANICAL SUPPLIES				618.72				
100-6216-02-00	BOTANICAL & AGR. SUPPLIES					1,982.40			
100-6220-02-00	OTHER SUPPLIES		200.00	574.99	383.02	695.07	805.80	1,146.96	935.76
100-6301-02-00	BUILDINGS AND GROUNDS	8,000.00	8,000.00	20,759.22	9,835.65	8,537.74	4,691.93	3,561.97	5,217.46
100-6403-02-00	HEATING AND COOLING EQUIPMENT		500.00	236.25	1,986.75	37.97	1,698.96	4,379.03	45.99
100-6501-02-00	COMMUNICATION	24,000.00	26,000.00	23,524.58	26,585.74	26,642.83	28,941.86	28,119.44	17,584.78
100-6502-02-00	RENTAL EXPENSE	1,065.00	1,065.00	1,063.38	1,063.38	1,215.25	1,265.88	1,265.88	1,265.88
100-6503-02-00	LIABILITY INSURANCE		1,507.00	2,243.48	1,435.00	1,349.88	1,303.80	1,101.72	1,043.28
100-6505-02-00	ADVERTISING							645.09	547.43
100-6506-02-00	BUSINESS AND TRAVEL	14,900.00	10,000.00	21,474.82	10,021.79	12,282.74	15,470.17	9,920.85	13,290.14
100-6507-02-00	UNIFORMS AND CLOTHING		5,000.00	3,228.22					
100-6511-02-00	CONTRACTUAL AND FEE SERVICES	126,600.00	250,000.00	253,485.96	84,409.65	24,579.15	20,814.49	32,072.41	19,690.17
100-6512-02-00	UTILITY SERVICES	5,000.00	5,000.00	4,311.36	5,912.88	5,481.51	5,021.99	5,282.76	4,308.79
100-6513-02-00	DATA PROCESSING MAINTENANCE		183,850.00	115,220.65	47,732.99	38,115.70	41,468.22	43,164.29	30,761.58
100-6514-02-00	EMPLOYEE RECOGNITION	15,000.00	7,000.00	6,478.50	7,168.98	7,002.44	7,954.60	6,667.31	6,565.32
100-6521-02-00	MEMBERSHIPS AND SUBSCRIPTIONS	2,120.00	5,000.00	4,281.22	1,797.60	1,874.93	2,178.71	2,510.10	2,090.98
100-6610-02-00	OFFICE EQUIPMENT		20,000.00	27,576.97	12,363.39	12,363.39	12,363.37	12,363.38	4,121.13
100-6611-02-00	MACHINERY AND EQUIPMENT		15,000.00	13,450.84					
100-6612-02-00	OTHER EQUIPMENT				39,514.33				
100-6620-02-00	ENGINEERING IMPROV.			24,705.52					
100-6621-02-00	OTHER IMPROVEMENTS	20,000.00	15,000.00	10,180.15					
Subtotal:		692,761.00	999,465.00	830,083.42	577,973.46	413,091.73	390,979.12	421,652.44	370,296.25
Program number:	GENERAL ADMINISTRATION	692,761.00	999,465.00	830,083.42	577,973.46	413,091.73	390,979.12	421,652.44	370,296.25

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17:47 08/18/20  
Fund: 100 GENERAL FUND

City of Mount Pleasant  
Budget 2021  
Department: 2 GENERAL ADMINISTRATION  
Period Ending: 8/2020

Program: GENERAL ADMINISTRATION

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
	Department number: GENERAL ADMINISTRATION	692,761.00	999,465.00	830,083.42	577,973.46	413,091.73	390,979.12	421,652.44	370,296.25



# Legal



# Legal

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## Mission Statement

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

## Function & Initiative

### **FUNCTION: ENFORCING CITY ORDINANCES**

Continue to update City policies, procedures, and board bylaws as necessary; Continue a systematic review and revision of the Code of Ordinances

### **FUNCTION: COMMUNICATIONS WITH COUNCIL**

Continue to support Council and administration in developing programs that meet their strategic objectives.

### **FUNCTION: CONTINUALLY SUPPORT ADMINISTRATIVE ACTS**

Continue to support administration's efforts by drafting and reviewing contracts, documents ordinances, and resolutions.

### **FUNCTION: PROVIDING LEGAL SUPPORT**

Serves as prosecuting attorney in proceedings before the Municipal Court and represents the City in the event of litigation.

Department: 3 LEGAL

Program: LEGAL

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6506-03-00	BUSINESS AND TRAVEL	500.00	500.00						
100-6511-03-00	CONTRACTUAL AND FEE SERVICES	40,468.00	40,468.00	38,120.40	40,665.15	39,286.56	38,242.24	37,131.28	36,405.28
	Subtotal:	40,968.00	40,968.00	38,120.40	40,665.15	39,286.56	38,242.24	37,131.28	36,405.28
	Program number: LEGAL	40,968.00	40,968.00	38,120.40	40,665.15	39,286.56	38,242.24	37,131.28	36,405.28
	Department number: LEGAL	40,968.00	40,968.00	38,120.40	40,665.15	39,286.56	38,242.24	37,131.28	36,405.28



# **Tax Assessment and Collection**

# Tax Assessment and Collection

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## **Mission Statement**

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

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6511-04-00	CONTRACTUAL AND FEE SERVICES	122,500.00	110,000.00	132,920.02	130,564.72	113,610.85	108,912.51	107,904.25	110,547.64
<b>Subtotal:</b>		<b>122,500.00</b>	<b>110,000.00</b>	<b>132,920.02</b>	<b>130,564.72</b>	<b>113,610.85</b>	<b>108,912.51</b>	<b>107,904.25</b>	<b>110,547.64</b>
<b>Program number:</b>	<b>TAX ASSESSMENT &amp; COLLECT</b>	<b>122,500.00</b>	<b>110,000.00</b>	<b>132,920.02</b>	<b>130,564.72</b>	<b>113,610.85</b>	<b>108,912.51</b>	<b>107,904.25</b>	<b>110,547.64</b>
<b>Department number:</b>	<b>TAX ASSESSMENT &amp; COLLECTI</b>	<b>122,500.00</b>	<b>110,000.00</b>	<b>132,920.02</b>	<b>130,564.72</b>	<b>113,610.85</b>	<b>108,912.51</b>	<b>107,904.25</b>	<b>110,547.64</b>

# Municipal Court



# Municipal Court

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## Mission Statement

It is the mission of the Mount Pleasant Municipal Court to efficiently and fairly and without favor, bias, or prejudice dispense justice to all persons.

## Function & Initiative

### **FUNCTION: FILE & ADJUDICATE CLASS C MISDEMEANORS**

The purpose of the Municipal Court is to file and adjudicate Class C Misdemeanors within the Court's jurisdiction and the issuance of warrants. The Municipal Court's primary function is to process Class C offenses filed by the Police Department, Fire Marshal, Code Enforcement, Animal Control and Citizen Complaints which are alleged to have occurred within the territorial limits of the City of Mount Pleasant. These include charges filed under the Texas Transportation Code, Penal Code, Alcoholic Beverage Code, Health and Safety Code, Education Code and the Mount Pleasant Code of Ordinances. The City of Mount Pleasant Municipal Court became Court of Record October 1, 1999.

### **INITIATIVES:**

1. Move the pretrial docket to an earlier time to better serve the citizens.
2. The court administrator will review with the Judge the current warrant payment plan requirements and procedures and the need to create and implement a more effective, consistent, collection process.
3. Continue to strengthen procedures, policies, technology, and quality of services the court provides to the citizens.
4. Scan existing warrant paper files from 2014-2016 into the court software.
5. Ensure that citation and payment information available to defendants on the court webpage is clear and understandable.
6. Assessments to protect the safety of the court staff and the citizens while in the courtroom will be reviewed with the judge and the court bailiff

## Performance Measures

Department Objectives	FY 2018-19	FY 2019-20	FY 2021-22	City-Wide Goal
<b>Goal</b> Provide friendly fast customer service				Provide and Maintain Public Safety
<b>Measure</b> Less than 5 min service time	99%	99%	In Progress	
<b>Goal</b> Process tickets from Police accurately and timely				Provide and Maintain Public Safety
<b>Measure</b> Number of tickets processed	99%	99%	In Progress	

## Department Accomplishments

In 2019-2020 fiscal year:

Over the last year the court made an upgrade to the court software program. This upgrade allows the clerks to electronically transfer files to the court's collection agency, Texas Department of Public Safety Omni Base Services (Failure to Appear Program), and with the implementation of a document imaging system to replace the use of paper case jackets, workflow processes within the court's case management, the judge, prosecutor, and staff can view documents electronically without the need to handle paper files. E Citations written by the police department are filed with the court much faster than paper citations and this allows the violator to handle their case(s) more quickly, especially if they choose to do so online.

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
Regular/Temporary Grant Funded	3 -	- -	1 -	4 -
<b>Total Authorized</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>4</b>

## STEP PLAN

Step	1	2	3	4	5	6	7	8	9	10
Administrator	50,694	52,215	53,782	55,395	57,057	58,769	60,532	62,348	64,218	66,145
Clerk	34,312	35,341	36,402	37,494	38,618	39,777	40,970	42,199	43,465	44,769

## EXPENDITURE CHANGES

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No major increases



Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6101-05-00	FULL-TIME SALARIES	129,291.00	140,000.00	123,727.90	159,041.51	147,665.64	112,674.45	118,218.96	109,742.26
100-6104-05-00	LONGEVITY	2,128.00	2,352.00	1,924.00	2,164.00	1,980.00	1,836.00	1,692.00	1,550.00
100-6107-05-00	PART-TIME	27,300.00	27,300.00	22,725.00	27,600.00	27,300.00	24,375.00	30,098.61	18,100.00
100-6109-05-00	CHRISTMAS PAY	362.00	410.00	406.06	378.99	378.99	324.84	297.78	297.79
100-6112-05-00	SPANISH SPEAKING	650.00	600.00	250.00					450.00
100-6115-05-00	CERTIFICATION PAY								900.00
100-6122-05-00	PHONE ALLOWANCE	480.00	480.00	400.00	480.00	480.00	480.00	480.00	480.00
100-6131-05-00	WORKERS COMPENSATION		320.00	254.03	325.71	284.02	272.25	331.01	1,163.06
100-6132-05-00	UNEMPLOYMENT COMPENSATION	810.00	1,000.00	716.38	45.00	815.18	36.00	674.02	140.85
100-6133-05-00	HEALTH INSURANCE	18,623.00	20,368.00	17,321.68	19,870.08	22,673.48	17,527.32	15,436.44	18,906.72
100-6134-05-00	DENTAL INSURANCE	1,206.00	1,440.00	1,109.40	1,440.00	1,252.59	961.29	993.96	993.96
100-6135-05-00	HSA CONTRIBUTION	3,350.00	4,800.00	3,639.74	4,858.26				
100-6141-05-00	TMRS	24,032.00	25,079.00	19,178.34	24,978.87	23,175.70	18,535.47	18,896.26	18,483.18
100-6142-05-00	SOCIAL SECURITY	12,256.00	14,783.00	11,130.75	14,282.24	13,364.98	10,798.61	11,337.18	9,529.32
100-6201-05-00	OFFICE SUPPLIES	4,000.00	4,000.00	2,495.02	5,429.04	7,422.38	2,874.73	3,460.64	3,413.10
100-6202-05-00	DATA PROCESSING SUPPLIES					255.00-		255.00	
100-6208-05-00	MOTOR VEHICLE SUPPLIES				55.63		134.54	87.50	151.08
100-6212-05-00	JANITORIAL SUPPLIES	900.00	600.00	831.89	943.00	666.61	670.41	638.22	721.91
100-6220-05-00	OTHER SUPPLIES							442.22	373.99
100-6301-05-00	BUILDINGS AND GROUNDS		300.00			21.98	200.00	2,504.52	337.28
100-6404-05-00	AUTOMOTIVE EQUIPMENT							27.51	27.24
100-6501-05-00	COMMUNICATION	500.00	500.00	323.32	335.35	2,522.71	311.72	653.20	809.17
100-6503-05-00	LIABILITY INSURANCE		1,596.00	1,564.92	1,519.16	1,434.56	1,401.56	1,093.64	1,141.87
100-6506-05-00	BUSINESS AND TRAVEL	2,500.00	2,500.00	1,774.05	2,370.52	2,470.19	1,824.67	2,020.79	2,184.58
100-6507-05-00	UNIFORMS AND CLOTHING								574.09
100-6511-05-00	CONTRACTUAL AND FEE SERVICES	240,000.00	230,000.00	236,196.07	265,268.99	516,723.07	599,886.33	385,445.02	260,831.78
100-6512-05-00	UTILITY SERVICES	2,500.00	2,500.00	2,314.63	2,956.60	2,740.81	2,515.21	2,632.20	2,155.10
100-6513-05-00	DATA PROCESSING MAINTENANCE	17,000.00	20,000.00	18,011.43	24,610.73	22,511.20	23,470.82	29,631.82	19,359.52
100-6521-05-00	MEMBERSHIPS AND SUBSCRIPTIONS	300.00	300.00	455.00	347.99	76.00	256.00	96.00	176.00
100-6525-05-00	JAIL CONTRACT				39,999.96	39,999.96	39,999.96	39,999.96	39,999.96
100-6530-05-00	MISCELLANEOUS EXPENSE		6,267.00	10.00		25,495.00		40.00	
100-6612-05-00	OTHER EQUIPMENT					.16-	41,253.92		
100-6621-05-00	OTHER IMPROVEMENTS			6,267.00					
<b>Subtotal:</b>		<b>488,188.00</b>	<b>507,495.00</b>	<b>473,026.61</b>	<b>599,301.63</b>	<b>861,199.89</b>	<b>902,621.10</b>	<b>667,484.46</b>	<b>512,993.81</b>
<b>Program number:</b>	<b>MUNICIPAL COURT</b>	<b>488,188.00</b>	<b>507,495.00</b>	<b>473,026.61</b>	<b>599,301.63</b>	<b>861,199.89</b>	<b>902,621.10</b>	<b>667,484.46</b>	<b>512,993.81</b>
<b>Department number:</b>	<b>MUNICIPAL COURT</b>	<b>488,188.00</b>	<b>507,495.00</b>	<b>473,026.61</b>	<b>599,301.63</b>	<b>861,199.89</b>	<b>902,621.10</b>	<b>667,484.46</b>	<b>512,993.81</b>



# Elections

# Elections

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## Mission Statement

Elections accounts for all expenditures incurred to call and hold both general and special elections. Election judges and clerks are paid on a fee basis and are not considered to be employees of the City. The City Secretary is the Chief Election Official of the City. This fund is designated for all election costs that the City may incur in hosting an election, such as supplies, election software and maintenance, and travel and training.

## Function & Initiative

### **FUNCTION: PREPARING FOR ELECTIONS**

Preparing ballots in the manner dictated by law; processing applications from potential candidates for elected office; properly publicizing elections notices.

### **FUNCTION: MAINTAIN POLLING PLACES**

Ensure polling places meet standard of accessibility. Ensure all polling places have election supplies and equipment.

### **FUNCTION: CONDUCT ELECTIONS**

To conduct City elections within the timeframe defined by statute. obtaining lists of registered voters;

### **FUNCTION: FINALIZE ELECTIONS RESULTS**

Properly publicizing elections results of elections; and properly recording necessary information from the election with state officials.

## INITIATIVES

1. Serves as the liaison between the City’s administration and the elected official
2. Gives notice of all Regular and Special City Elections;
3. Coordinates and administers the conduct of all regular and special city elections;
4. Properly publicizing elections results of elections; and
5. Properly recording necessary information from the election with state officials.

<b>Positions</b>	<b>Full Time</b>	<b>Vacant</b>	<b>Part Time</b>	<b>Total Authorized</b>
<b>Regular/Temporary</b>	-	-	-	-
<b>Grant Funded</b>	-	-	-	-
<b>Total Authorized</b>	-	-	-	-

## EXPENDITURE CHANGES

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No major changes

Department: 6 ELECTIONS

Program: ELECTIONS

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6505-06-00	ADVERTISING	350.00	350.00	380.80	304.50	197.40	167.50	1,021.61	214.75
100-6511-06-00	CONTRACTUAL AND FEE SERVICES	15,600.00	15,600.00	16,512.94	18,239.75	4,309.38	23,554.14	13,882.88	4,852.79
Subtotal:		15,950.00	15,950.00	16,893.74	18,544.25	4,506.78	23,721.64	14,904.49	5,067.54
Program number: ELECTIONS		15,950.00	15,950.00	16,893.74	18,544.25	4,506.78	23,721.64	14,904.49	5,067.54
Department number: ELECTIONS		15,950.00	15,950.00	16,893.74	18,544.25	4,506.78	23,721.64	14,904.49	5,067.54

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6513-09-00	DATA PROCESSING MAINTENANCE	130,000.00							
100-6612-09-00	OTHER EQUIPMENT	74,939.66	150,000.00	49,237.69					
Subtotal:		204,939.66	150,000.00	49,237.69					
Program number: TECHNOLOGY		204,939.66	150,000.00	49,237.69					
Department number: TECHNOLOGY		204,939.66	150,000.00	49,237.69					



# Planning

**1. Building Official**

**2. Code Enforcement**

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6101-07-00	FULL-TIME SALARIES	128,855.00							
100-6104-07-00	LONGEVITY	296.00							
100-6109-07-00	CHRISTMAS PAY	216.00							
100-6120-07-00	CAR ALLOWANCE	8,400.00							
100-6122-07-00	PHONE ALLOWANCE	840.00							
100-6133-07-00	HEALTH INSURANCE	11,118.00							
100-6134-07-00	DENTAL INSURANCE	720.00							
100-6135-07-00	HSA CONTRIBUTION	2,000.00							
100-6141-07-00	TMRS	20,791.00							
100-6142-07-00	SOCIAL SECURITY	10,604.00							
100-6201-07-00	OFFICE SUPPLIES	1,000.00							
100-6401-07-00	OFFICE EQUIPMENT	1,200.00							
100-6506-07-00	BUSINESS AND TRAVEL	2,000.00							
100-6521-07-00	MEMBERSHIPS AND SUBSCRIPTIONS	1,000.00							
Subtotal:		189,040.00							
Program number: PLANNING DEPARTMENT		189,040.00							
Department number: PLANNING DEPARTMENT		189,040.00							



# **Building and Development**



Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6101-11-00	FULL-TIME SALARIES	75,000.00	95,000.00	132,073.22	90,619.21	84,961.07	80,259.71	83,024.46	78,381.94
100-6104-11-00	LONGEVITY	532.00	1,200.00	1,250.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
100-6109-11-00	CHRISTMAS PAY	108.00	108.00	108.28	108.29	108.29	108.28	108.28	108.29
100-6122-11-00	PHONE ALLOWANCE		840.00	560.00	480.00	480.00	480.00	480.00	480.00
100-6131-11-00	WORKERS COMPENSATION	320.00	500.00	848.28	354.24	320.45	353.37	432.00	424.24
100-6132-11-00	UNEMPLOYMENT COMPENSATION	9.00	300.00	228.00	9.00	162.00	9.00	171.00	9.00
100-6133-11-00	HEALTH INSURANCE	5,559.00	5,092.00	7,098.16	4,967.52	6,167.52	5,842.44	5,145.48	4,970.76
100-6134-11-00	DENTAL INSURANCE	360.00	360.00	375.00	360.00	349.56	320.43	331.32	331.32
100-6135-11-00	HSA CONTRIBUTION	1,000.00	1,200.00	1,235.45	1,214.55				
100-6141-11-00	TMRS	11,346.00	14,760.00	19,514.79	14,249.19	13,386.09	13,133.55	13,295.04	13,081.64
100-6142-11-00	SOCIAL SECURITY	5,786.00	7,268.00	9,987.99	7,094.67	6,587.68	6,420.94	6,474.59	6,142.14
100-6201-11-00	OFFICE SUPPLIES	1,000.00	1,000.00	378.69	1,325.01	465.56	827.44	583.14	997.35
100-6207-11-00	TIRES AND TUBES	200.00	200.00		487.92			413.40	
100-6208-11-00	MOTOR VEHICLE SUPPLIES	1,300.00	1,000.00	612.74	1,273.39	1,308.83	1,268.98	1,308.71	1,734.39
100-6211-11-00	MINOR TOOLS & APPARATUS	200.00	200.00		49.99	114.97	103.61	51.59	19.99
100-6220-11-00	OTHER SUPPLIES	200.00	300.00	100.66	229.92	91.75	12.00	75.91	176.10
100-6404-11-00	AUTOMOTIVE EQUIPMENT	300.00	400.00	291.52	285.71	60.14	27.21	69.90	24.34
100-6501-11-00	COMMUNICATION	600.00	600.00	434.87	514.97	509.51	547.28	1,426.66	576.35
100-6503-11-00	LIABILITY INSURANCE		680.00	640.88	648.28	603.60	590.32	439.32	477.77
100-6505-11-00	ADVERTISING	400.00	400.00	105.00	507.50	84.00	370.00	955.49	305.46
100-6506-11-00	BUSINESS AND TRAVEL	1,200.00	1,400.00	1,008.61	582.00	1,361.95	1,282.99	651.82	629.16
100-6511-11-00	CONTRACTUAL AND FEE SERVICES	30,000.00	35,000.00	5,458.00	33,967.58	41,507.46	40,098.29	29,930.75	20,504.25
100-6513-11-00	DATA PROCESSING MAINTENANCE	3,300.00	3,800.00	3,025.00	4,080.30	3,325.00	2,850.00	2,627.50	2,650.00
100-6517-11-00	BUILDING INSPECTION			115,447.08					
100-6521-11-00	MEMBERSHIPS AND SUBSCRIPTIONS	500.00	500.00	330.00	340.00	475.00	360.00	460.00	570.00
100-6530-11-00	MISCELLANEOUS EXPENSE							112.44	
100-6620-11-00	ENGINEERING IMPROV.	30,000.00							
<b>Subtotal:</b>		<b>169,220.00</b>	<b>172,108.00</b>	<b>301,112.22</b>	<b>164,461.32</b>	<b>164,118.35</b>	<b>156,465.84</b>	<b>149,768.80</b>	<b>133,794.49</b>
<b>Program number:</b>	<b>BUILDING &amp; DEVELOPMENT</b>	<b>169,220.00</b>	<b>172,108.00</b>	<b>301,112.22</b>	<b>164,461.32</b>	<b>164,118.35</b>	<b>156,465.84</b>	<b>149,768.80</b>	<b>133,794.49</b>
<b>Department number:</b>	<b>BUILDING &amp; DEVELOPMENT</b>	<b>169,220.00</b>	<b>172,108.00</b>	<b>301,112.22</b>	<b>164,461.32</b>	<b>164,118.35</b>	<b>156,465.84</b>	<b>149,768.80</b>	<b>133,794.49</b>



# Code Services

# Code Services

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**Mission Statement**

To provide excellent service to all citizens and treat all on an equal basis and to partner with all citizens to provide help and instruction to train and increase the quality of life of Mount Pleasant regarding all codes.

**Function & Initiative (Code Services)**

<p><b>FUNCTION: PERMITTING</b> Issuance of Building Permits.</p> <p><b>FUNCTION: INSPECTIONS</b> Perform required inspections for all new construction, expansion &amp; reconstruction projects.</p> <p><b>FUNCTION: CERTIFICATES OF OCCUPANCY</b> Perform Final C.O. inspections.</p> <p><b>FUNCTION: CODE ENFORCEMENT</b> To enforce the codes to all citizens to ensure a better City and Community.</p>
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<p><b>INITIATIVE:</b></p> <ol style="list-style-type: none"> <li>1. Maintain an “on time” customer service standard for building inspections.</li> <li>2. Maintain a “on time” plan review customer service standard.</li> <li>3. Maintain staff certification in all disciplines of plan review, inspection, and enforcement.</li> <li>4. Maintain &amp; enhance all real properties with the city through effective &amp; impartial enforcement of city and state codes and regulations in regard to nuisance Abatement, Food Safety, Property Maintenance, and Pools &amp; Spas.</li> </ol>
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**Performance Measures**

Department Objectives	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
<b>Goal</b>				
Maintain and Enhance all Properties within the City				
<b>Measure</b>				
Inspections of all properties for Nuisance Abatement, through health and sanitation codes.	8364	6657	6583	5114, Still in progress
<b>Measure</b>				
Re-inspections for compliance and appropriate actions, as necessary.	-	-	-	-

<b>Department Objectives</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<b>Goal</b> Maintain Property Maintenance Standards				
<b>Measure</b> Inspect structures for property maintenance standards.	<b>18</b>	<b>18</b>	<b>188</b>	<b>97, Still in progress</b>
<b>Measure</b> Re-inspect and take necessary actions.	-	-	-	-
<b>Goal</b> Maintain Food Safety at Food Establishments				
<b>Measure</b> Inspect all food establishments for food, health & safety codes annually semi-annually, as needed.	<b>395</b>	<b>339</b>	<b>374</b>	<b>316, Still in progress</b>
<b>Goal</b> Public Pool & Spa Safety				
<b>Measure</b> Inspect all public pools and spas for compliance with aquatic codes. Pools and spas are inspected annually for compliance.	<b>43</b>	<b>20</b>	<b>30</b>	<b>16, Still in progress</b>
<b>Goal</b> Sign & Zoning Enforcement				
<b>Measure</b> To enforce sign and zoning regulations under the building official's directive.	<b>98</b>	<b>71</b>	<b>175</b>	<b>186, Still in progress</b>

### **Department Accomplishments**

From 2016 to 2019 the Code Officers took on the added duties of working Property Maintenance Violations, and Zoning Code Violations. All Officers have received their licenses as International Property Maintenance Code Inspectors. All Officers have been working the zoning enforcement issues, under the Building Official. One Officer recently received his Zoning Code Inspector License. There are plans to send the other two Officers for training and a certification class, after the first of next year. The department assumed the additional duties, while continuing to work the Nuisance Abatement, Health & Sanitation, Food Establishments, and Swimming Pool & Spa inspections. As well, as working with the Building Official to identify and have removed, sub-standard buildings.

**STEP PLAN**

Step	1	2	3	4	5	6	7	8	9	10
<b>Compliance Manager</b>	<b>53,229</b>	<b>54,826</b>	<b>56,471</b>	<b>58,165</b>	<b>59,910</b>	<b>61,707</b>	<b>63,558</b>	<b>65,465</b>	<b>67,429</b>	<b>69,452</b>
<b>Compliance Officer II</b>	<b>39,720</b>	<b>40,912</b>	<b>42,139</b>	<b>43,404</b>	<b>44,706</b>	<b>46,047</b>	<b>47,428</b>	<b>48,851</b>	<b>50,317</b>	<b>51,826</b>
<b>Compliance Officer I</b>	<b>36,028</b>	<b>37,108</b>	<b>38,222</b>	<b>39,368</b>	<b>40,549</b>	<b>41,766</b>	<b>43,019</b>	<b>44,309</b>	<b>45,639</b>	<b>47,008</b>

**Community Development & Code Services**

<b>Positions</b>	<b>Full Time</b>	<b>Vacant</b>	<b>Part Time/ Seasonal</b>	<b>Total Authorized</b>
<b>Regular/Temporary</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Grant Funded</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Authorized</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

**EXPENDITURE CHANGES**

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Permit Clerk Added

Department: 16 CODE ENFORCEMENT Program: CODE ENFORCEMENT  
 Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6101-16-00	FULL-TIME SALARIES	201,747.00	190,262.00	179,405.81	186,237.79	177,790.74	157,854.18	163,633.16	156,041.57
100-6104-16-00	LONGEVITY	1,596.00	1,968.00	1,676.00	1,878.00	1,734.00	1,600.00	1,874.00	2,750.00
100-6109-16-00	CHRISTMAS PAY	432.00	378.00	378.98	378.99	351.93	297.78	406.06	406.05
100-6112-16-00	SPANISH SPEAKING	650.00		250.00					
100-6122-16-00	PHONE ALLOWANCE	480.00		400.00					
100-6131-16-00	WORKERS COMPENSATION		676.00	692.02	722.08	664.45	311.62	363.99	365.27
100-6132-16-00	UNEMPLOYMENT COMPENSATION	650.00	36.00	576.00	36.00	648.00	43.51	675.00	137.63
100-6133-16-00	HEALTH INSURANCE	22,236.00	24,462.00	18,220.32	23,860.12	30,369.60	25,642.96	20,594.21	21,133.16
100-6134-16-00	DENTAL INSURANCE	1,440.00	1,440.00	1,200.00	1,440.00	1,398.24	1,165.20	1,214.84	1,297.67
100-6135-16-00	HSA CONTRIBUTION	4,000.00	4,800.00	2,656.05	4,343.95				
100-6141-16-00	TMRS	30,663.00	29,123.00	27,583.24	29,023.02	27,736.31	25,595.63	26,010.72	25,959.21
100-6142-16-00	SOCIAL SECURITY	15,638.00	14,734.00	13,284.38	13,721.69	12,895.72	11,783.21	12,191.19	11,696.36
100-6201-16-00	OFFICE SUPPLIES	6,000.00	6,000.00	5,204.29	5,805.18	5,642.14	6,470.60	5,720.21	5,001.48
100-6207-16-00	TIRES AND TUBES	600.00	600.00	421.96	487.95		209.95	511.02	217.90
100-6208-16-00	MOTOR VEHICLE SUPPLIES	2,000.00	2,000.00	1,351.44	1,769.58	2,094.86	2,859.17	1,374.22	2,636.14
100-6211-16-00	MINOR TOOL & APPARATUS	500.00	500.00	622.69		1,370.00	428.97	352.29	203.18
100-6212-16-00	JANITORIAL SUPPLIES	600.00	600.00	368.24	531.72	505.15	532.07	584.56	434.23
100-6220-16-00	OTHER SUPPLIES	300.00	300.00	262.10	53.41	163.75	301.99	173.90	127.60
100-6301-16-00	BUILDINGS AND GROUNDS	3,000.00	3,000.00	2,128.11	2,646.35	4,310.45	2,124.61	1,677.75	2,521.33
100-6403-16-00	HEATING AND COOLING EQUIPMENT	1,000.00	1,000.00		3,182.24	469.01	238.50	273.00	11.23
100-6404-16-00	AUTOMOTIVE EQUIPMENT	500.00	500.00	291.84	235.74	125.24	613.99	787.69	124.18
100-6410-16-00	RADIO MAINTENANCE							20.49	
100-6501-16-00	COMMUNICATION	2,300.00	1,000.00	2,065.60	2,413.57	758.54	890.93	926.97	862.40
100-6503-16-00	LIABILITY INSURANCE		1,225.00	1,214.84	1,166.36	1,082.00	1,041.08	874.32	821.66
100-6505-16-00	ADVERTISING						33.30	76.38	257.87
100-6506-16-00	BUSINESS AND TRAVEL	3,000.00	2,400.00	1,596.70	1,691.08	3,974.74	2,788.69	2,352.28	857.14
100-6507-16-00	UNIFORMS AND CLOTHING	600.00	600.00	463.77	581.81	689.76	948.52	1,009.77	794.90
100-6511-16-00	CONTRACTUAL AND FEE SERVICES	28,000.00	28,000.00	18,823.00	24,606.00	28,831.25	27,678.00	26,215.75	20,252.25
100-6512-16-00	UTILITY SERVICES	3,400.00	3,400.00	3,021.35	2,832.41	3,096.23	3,008.63	3,587.85	3,236.19
100-6513-16-00	DATA PROCESSING MAINTENANCE	60.00	9,340.00	4,482.50	7,313.73	6,257.22	9,273.96	5,157.67	6,669.85
100-6521-16-00	MEMBERSHIPS AND SUBSCRIPTIONS	400.00	400.00	135.00	210.00	285.00	442.00	423.00	444.00
100-6613-16-00	MOTOR VEHICLES							20,891.89	
100-6621-16-00	OTHER IMPROVEMENTS				12,357.81				
Subtotal:		331,792.00	328,744.00	288,776.23	329,526.58	313,244.33	284,179.05	299,954.18	265,260.45
Program number:	CODE ENFORCEMENT	331,792.00	328,744.00	288,776.23	329,526.58	313,244.33	284,179.05	299,954.18	265,260.45
Department number:	CODE ENFORCEMENT	331,792.00	328,744.00	288,776.23	329,526.58	313,244.33	284,179.05	299,954.18	265,260.45





# Library



# Library

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## Mission Statement

To dynamically and efficiently improve the quality of life for Mount Pleasant citizens by providing low-cost access to information and entertainment materials through both digital and analog mediums; to facilitate a lifelong love of learning in citizens of all ages, and to provide interactive and enriching programming and community outreach.

## Function & Initiative

### FUNCTION: TECHNOLOGY

The Mount Pleasant Public Library provides public access to computers, electronic and digital resources, and internet access. The library maintains technology and services such as; computers, printers, software, online catalogs, and telecommunication devices.

### FUNCTION: PROGRAMMING

A variety of interactive and enriching library programs are created by the library to serve the learning and entertainment needs of the City of Mount Pleasant. These programs include story time, summer reading club, and more!

### FUNCTION: COLLECTIONS

Maintains a comprehensive and relevant collection containing a myriad of interests and subjects.

### INITIATIVES:

1. Support access to the Internet and other computer resources from 5 public access computers.
2. Provide timely and accurate responses to requests for information assisting residents in person by telephone, and email
3. Ensure the availability of books and reference materials as required to meet the expanded demand of the community and all users.
4. Increase the number of programs for Adult and Teen to 15 programs for the next fiscal year.
5. Increase the number of attendances to all Library programs by 15%.
6. Library staff will make one visit to each ROISD library and Charter school library in the next fiscal year.

## Performance Measures

Department Objectives	FY 2018-19	FY 2019-20	FY 2020-21	City-Wide Goal
<b>Goal</b>				
Increase number attendance to Library Programs				Improve Long-Term Financial Sustainability
<b>Measure</b>				
Increase number of Children's programs attended	Yes	Yes	In Process	
<b>Measure</b>				
Increase Number of Teen and Adult Programs attended	Yes	Yes	In Process	

## Major Department Accomplishments

- Library staff coordinated a visit of a mobile science museum.
- Library and Friends of the Mount Pleasant Library presented a musical performer for the Senior Luncheon.
- Library staff double the number of registered/participants for the Summer Reading club and doubled the attendance stats.

## STEP PLAN

Step	1	2	3	4	5	6	7	8	9	10
Manager	58,685	60,446	62,259	64,127	66,051	68,032	70,073	72,175	74,341	76,571
Assistant II	36,028	37,108	38,222	39,368	40,549	41,766	43,019	44,309	45,639	47,008
Assistant I	32,678	33,658	34,668	35,708	36,779	37,883	39,019	40,190	41,396	42,638
Clerk	29,640	30,529	31,445	32,388	33,360	34,361	35,392	36,453	37,547	38,673

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
Regular/Temporary	-	-	-	-
Contract Funded	5	-	2	7
<b>Total Authorized</b>	<b>5</b>	<b>-</b>	<b>2</b>	<b>7</b>

## EXPENDITURE CHANGES

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**No operational changes.**

Department: 8 LIBRARY

Program: LIBRARY

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6101-08-00	FULL-TIME SALARIES	217,204.00	197,340.00	170,359.81	193,046.99	187,236.71	175,703.69	151,327.44	141,435.84
100-6104-08-00	LONGEVITY	2,660.00	2,640.00	2,228.00	2,442.00	2,202.00	1,962.00	1,766.00	1,576.00
100-6105-08-00	OVERTIME				315.51				
100-6107-08-00	PART-TIME	20,800.00	20,800.00	8,760.00	10,520.00	6,700.00		9,256.50	9,146.00
100-6108-08-00	TEMPORARY	6,240.00		3,918.00					
100-6109-08-00	CHRISTMAS PAY	702.00	515.00	514.33	514.34	514.35	460.20	406.06	406.06
100-6122-08-00	PHONE ALLOWANCE	840.00		350.00					
100-6131-08-00	WORKERS COMPENSATION		419.00	371.08	416.81	373.03	401.77	373.34	365.26
100-6132-08-00	UNEMPLOYMENT COMPENSATION	54.00	1,400.00	887.25	94.52	930.60	86.80	815.43	97.51
100-6133-08-00	HEALTH INSURANCE	27,795.00	10,184.00	9,339.47	10,781.06	31,453.56	32,936.41	28,859.28	27,871.92
100-6134-08-00	DENTAL INSURANCE	1,800.00	1,800.00	1,500.00	1,800.00	1,747.80	1,543.89	1,325.28	1,325.28
100-6135-08-00	HSA CONTRIBUTION	5,000.00	2,400.00	1,971.17	2,428.83				
100-6141-08-00	TMRS	33,061.00	30,297.00	26,252.90	30,222.60	29,266.23	28,471.41	24,029.28	23,367.40
100-6142-08-00	SOCIAL SECURITY	18,941.00	16,929.00	13,634.91	15,234.38	14,004.10	12,878.60	11,118.58	10,409.14
100-6201-08-00	OFFICE SUPPLIES	12,000.00	6,000.00	4,768.59	10,935.72	6,432.29	10,599.24	9,544.28	11,907.60
100-6212-08-00	JANITORIAL SUPPLIES	4,000.00	4,000.00	1,836.57	2,609.08	2,700.87	3,357.36	3,395.09	3,028.52
100-6220-08-00	OTHER SUPPLIES	9,000.00	6,000.00	4,724.00	8,737.29	8,831.56	9,162.45	7,018.40	7,346.61
100-6301-08-00	BUILDINGS AND GROUNDS	19,400.00	42,050.00	27,276.72	15,981.85	19,331.90	8,335.49	6,542.62	8,453.17
100-6403-08-00	HEATING AND COOLING EQUIPMENT	300.00	300.00	165.00	7,257.78	6,890.00		253.66	712.38
100-6406-08-00	COMPUTER EQUIPMENT	100.00							
100-6501-08-00	COMMUNICATION	800.00	800.00	481.83	490.91	607.72	478.31	660.49	572.86
100-6503-08-00	LIABILITY INSURANCE		2,615.00	2,695.88	2,490.20	2,321.52	2,217.48	1,989.40	1,737.07
100-6505-08-00	ADVERTISING			45.98		877.72			
100-6506-08-00	BUSINESS AND TRAVEL	3,000.00	500.00	50.00	1,931.14	2,860.85	2,094.17	2,372.68	2,323.60
100-6507-08-00	UNIFORMS AND CLOTHING	750.00							
100-6511-08-00	CONTRACTUAL AND FEE SERVICES	2,500.00	2,500.00	1,764.16	1,910.72	2,135.50	2,977.50	3,058.42	1,360.00
100-6512-08-00	UTILITY SERVICES	23,500.00	23,500.00	15,665.41	20,690.22	23,582.53	21,889.73	27,039.64	22,030.90
100-6513-08-00	DATA PROCESSING MAINTENANCE		12,743.00	6,545.04	17,771.37	21,463.85	29,088.96	13,567.98	20,626.81
100-6521-08-00	MEMBERSHIPS AND SUBSCRIPTIONS	13,000.00	9,000.00	6,566.35	6,203.91	8,055.99	7,904.16	7,772.23	10,877.42
100-6605-08-00	LIBRARY BOOKS	32,000.00	26,000.00	21,224.20	29,046.21	30,045.05	31,671.11	31,967.43	27,363.12
<b>Subtotal:</b>		<b>455,447.00</b>	<b>420,732.00</b>	<b>333,896.65</b>	<b>393,873.44</b>	<b>410,565.73</b>	<b>384,220.73</b>	<b>344,459.51</b>	<b>334,340.47</b>
Program number:	LIBRARY	455,447.00	420,732.00	333,896.65	393,873.44	410,565.73	384,220.73	344,459.51	334,340.47
Department number:	LIBRARY	455,447.00	420,732.00	333,896.65	393,873.44	410,565.73	384,220.73	344,459.51	334,340.47



# **Animal Services**



# Animal Services

## Mission Statement

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

## Function & Initiative

### FUNCTION: ENFORCING CITY ORDINANCES

The Animal Control Department provides response for complaints concerning domestic animals, reptiles and livestock. The Animal Control Officer is responsible for impounding animals that are stray, abused, or abandoned, animals needing quarantine which have bitten humans or exhibiting signs of disease. They are responsible for disposing of dead animals. Animal Control Officers often respond to dangerous or aggressive animals and require extensive training to safely resolve such matters. They often serve as the Local Rabies Control Authority and sit on Shelter Advisory Boards required by state law. Enforcing city ordinances on all types of animal violations.

### FUNCTION: ANIMAL ADOPTIONS

Facilitates the animal adoption program, foster program and transfer to other no kill shelters as appropriate.

### FUNCTION: ANIMAL DETENTION

Locates, picks up, and transports strays and runaway animals to the shelter for health observation and evaluation, in consideration for return to owner, adoption or euthanasia.

### INITIATIVE:

1. Spay and Neuter Campaign
2. Volunteer Program
3. Providing encouragement for a responsible pet ownership.

## Performance Measures

Department Objectives	FY 2018-19	FY 2019-20	FY 2020-21	City-Wide Goal
<b>Goal</b> Maintain stray-free city streets.				Provide and Maintain Public Safety through an effective animal control education and enforcement program
<b>Measure</b> Locate, pick up transport animal	99%	99%	In Progress	

### Department Accomplishments

In 2019-2020 fiscal year:

1. Completed first year in new facility
2. Product accountability
3. Enhance community interface through information and technology upgrades for the shelter to include social media and adoption site collaboration.
4. Expand partnerships with rescue groups.

### STEP PLAN

Step	1	2	3	4	5	6	7	8	9	10
<b>Customer Service Rep.</b>	<b>31,122</b>	<b>32,056</b>	<b>33,017</b>	<b>34,008</b>	<b>35,028</b>	<b>36,079</b>	<b>37,161</b>	<b>38,276</b>	<b>39,424</b>	<b>40,607</b>
<b>ACO Officer</b>	<b>32,678</b>	<b>33,658</b>	<b>34,668</b>	<b>35,708</b>	<b>36,779</b>	<b>37,882</b>	<b>39,019</b>	<b>40,189</b>	<b>41,395</b>	<b>42,637</b>

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
<b>Regular/Temporary</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Grant Funded</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Authorized</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

### EXPENDITURE CHANGES

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No Operational Changes

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6101-12-00	FULL TIME SALARIES	137,201.00	138,490.00	110,188.50	139,700.24	130,134.13	126,996.42	102,444.98	84,767.19
100-6104-12-00	LONGEVITY	1,648.00	336.00	266.00	234.00	538.00	692.00	570.00	462.00
100-6105-12-00	OVERTIME	5,500.00	5,500.00	4,291.45	4,366.57	3,797.53	4,209.49	3,936.40	1,830.68
100-6109-12-00	CHRISTMAS PAY	432.00	297.00	297.77	324.86	297.78	297.78	270.71	243.64
100-6110-12-00	SUPERVISOR STIPEND	1,300.00	1,300.00	900.00	1,300.00				
100-6112-12-00	SPANISH SPEAKING	650.00		50.00					
100-6131-12-00	WORKERS COMPENSATION		3,137.00	2,627.74	3,363.85	2,715.08	3,158.14	2,701.43	2,040.06
100-6132-12-00	UNEMPLOYMENT COMPENSATION	650.00	1,000.00	632.27	38.37	657.03	147.48	632.27	125.07
100-6133-12-00	HEALTH INSURANCE	22,236.00	20,368.00	19,646.22	22,324.78	27,430.63	37,000.04	24,497.57	17,956.80
100-6134-12-00	DENTAL INSURANCE	1,440.00	1,440.00	1,095.00	1,290.00	1,223.46	1,252.59	938.74	662.64
100-6135-12-00	HSA CONTRIBUTION	4,000.00	4,800.00	3,595.29	4,454.71				
100-6141-12-00	TMRS	21,184.00	22,062.00	17,566.80	22,465.31	20,773.11	21,115.42	16,772.57	14,212.99
100-6142-12-00	SOCIAL SECURITY	10,804.00	11,163.00	8,786.76	11,169.95	9,805.23	8,953.02	7,094.15	5,940.63
100-6201-12-00	OFFICE SUPPLIES	1,300.00	1,300.00	309.48	1,306.61	434.66	1,011.64	993.19	1,780.30
100-6207-12-00	TIRES AND TUBES	1,000.00	1,000.00		1,018.76				704.48
100-6208-12-00	MOTOR VEHICLE SUPPLIES	1,500.00	1,200.00	885.93	1,076.04	1,715.28	1,911.51	1,281.53	1,317.89
100-6211-12-00	MINOR TOOLS AND APPARATUS	3,000.00	3,000.00	730.47	2,626.08	1,502.29	2,375.88	3,358.32	2,390.82
100-6212-12-00	JANITORIAL SUPPLIES	4,000.00	4,000.00	4,090.67	8,671.67	3,704.10	3,192.60	2,949.91	3,941.97
100-6214-12-00	CHEMICAL & MECHANICAL SUPPLIES	11,130.00	5,000.00	2,877.31	16,308.10	5,483.62	5,728.13	2,330.30	1,330.38
100-6220-12-00	OTHER SUPPLIES	5,000.00	5,000.00	2,082.84	5,507.16	4,823.20	5,954.89	3,627.92	4,524.02
100-6301-12-00	BUILDINGS AND GROUNDS	4,600.00	5,000.00	5,598.87	6,139.46	1,783.85	1,392.43	2,511.04	3,825.17
100-6403-12-00	HEATING AND COOLING EQUIPMENT			702.78	134.87		2,332.97	620.89	498.51
100-6404-12-00	AUTOMOTIVE EQUIPMENT		500.00	226.09	395.89	693.20	337.22	534.21	29.00
100-6501-12-00	COMMUNICATION	6,000.00	6,000.00	4,659.32	4,318.14	2,670.93	3,187.68	2,855.46	2,559.43
100-6503-12-00	LIABILITY INSURANCE		1,600.00	1,362.31	1,612.96	827.48	795.36	665.68	625.08
100-6505-12-00	ADVERTISING						117.00	150.55	21.45
100-6506-12-00	BUSINESS AND TRAVEL	2,000.00	2,000.00	30.00	971.14	1,245.83	2,829.34	1,285.64	981.38
100-6507-12-00	UNIFORMS AND CLOTHING	2,000.00	2,000.00	1,378.57	1,641.44	1,632.88	1,485.40	1,320.37	1,752.94
100-6510-12-00	CUSTODY SUPPORT SERVICES	12,000.00	12,000.00	9,000.73	7,058.03	2,589.15	2,751.87	2,696.74	1,641.59
100-6511-12-00	CONTRACTUAL AND FEE SERVICES	30,000.00	30,000.00	21,189.33	28,143.66	31,005.07	28,996.43	27,887.47	21,699.18
100-6512-12-00	UTILITY SERVICES	28,000.00	28,000.00	21,285.18	18,019.58	6,657.31	4,176.49	4,708.64	4,719.48
100-6513-12-00	DATA PROCESSING MAINTENANCE		3,000.00	904.42	8,091.52	3,008.66	3,426.49	2,281.47	4,878.15
100-6522-12-00	INTERFUND TRANSFERS				65,000.00				
100-6621-12-00	OTHER IMPROVEMENTS		12,295.00	10,000.00					
Subtotal:		318,575.00	332,788.00	256,555.32	389,641.66	267,284.36	275,825.71	221,918.15	187,462.92
Program number: ANIMAL SHELTER		318,575.00	332,788.00	256,555.32	389,641.66	267,284.36	275,825.71	221,918.15	187,462.92
Department number: ANIMAL SERVICES		318,575.00	332,788.00	256,555.32	389,641.66	267,284.36	275,825.71	221,918.15	187,462.92





## **Police Department**



# Police

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## **Mission Statement**

The mission of the Mount Pleasant Police Department is to enhance the quality of life in the City of Mount Pleasant by working cooperatively with the public and to serve our citizens within the framework of the United States Constitution to enforce the laws, provide a safe environment, and reduce the fear of crime.

We seek to earn and maintain public confidence by holding ourselves responsible to those we serve, with respect, fairness, sensitivity, openness, and compassion, by listening to and staying in touch with our citizens and being responsive to their needs.

## **Strategic Vision**

Achieve a safer community by providing excellent service and involving our community as partners.

## **Statement of Values**

INTEGRITY, TEAMWORK, PROFESSIONALISM, LEADERSHIP, AND SERVICE

Through our organizational values, we believe:

- In the highest professional standards of law enforcement conduct, ethics, honesty, and integrity
- Our personnel are our most important resource, and actively seek their input and involvement in matters which impact job performance, and managing the department in a manner which will enhance employee job satisfaction and effectiveness
- In being sensitive to neighborhood needs by working with neighbors in the prevention of crime, by problem solving and by developing and maintaining a partnership with the community
- In continuous evaluation, planning, training, and innovation to sustain professional growth, development, and effective leadership in the law enforcement community
- In the protection of life and property, and the constitutional rights of all those within our jurisdiction
- In teamwork within our department, our community, and all other law enforcement agencies
- In the unbiased enforcement of laws and ordinances

## Function & Initiative

### **FUNCTION: SUPPORT SERVICES**

Provides call response; patrol, traffic enforcement and investigative functions; and crime prevention and crime suppression functions.

### **FUNCTION: INVESTIGATIONS**

Provides investigation and follow-up of major crimes, narcotics cases and gang-related crimes; and provides intelligence and homeland security functions.

### **FUNCTION: PATROL OPERATIONS**

Provides call response; patrol, traffic enforcement and investigative functions; and crime prevention and crime suppression functions.

### **FUNCTION: DISPATCH**

Provides dispatch to; patrol, emergency management and fire functions.

### **INITIATIVES:**

1. Provide traffic enforcement and traffic safety education to reduce traffic fatalities through proactive public awareness.
2. Implement a high-quality training program for both pre-service and in-service employees.
3. Provide crime victims with assistance in social services and referrals.
4. Monitor security alarms, compliance and control and reduce repeated response to false alarms.

## Performance Measures

<b>Department Objectives</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>City-Wide Goal</b>
<b>Goal</b> Recruit and replace officer vacancies	Yes	Yes	In Progress	Provide and Maintain Public Safety
<b>Measure</b> % of current sworn funded positions that were vacant that have been filled	88.5%	86.3%	In Progress	
<b>Goal</b> Ensure that officers respond with courtesy and respect in a timely manner.	Yes	Yes	In Progress	Provide Exemplary Community Services
<b>Measure</b>				

Respond to emergency scenes ensuring standards are followed and measure response times	Yes	Yes	In Progress	
<b>Goal</b> Implement a high-quality training program for both pre-service and in-service employees.	Yes	Yes	In Progress	Provide and Maintain Public Safety
<b>Measure</b> Provide funding to train staff in the budget	Yes	Yes	In Progress	
<b>Goal</b> Acquire additional Records and Criminal Investigation Division support staff and equipment	Yes	Yes	In Progress	Provide and Maintain Public Safety
<b>Measure</b> Number of Personnel	yes	Yes	In progress	
<b>Department Accomplishments</b> In 2019-2020:				
<ol style="list-style-type: none"> <li>1. Crime rate was down for the sixth straight year.</li> <li>2. Completed \$125,000 renovation of Communication Center from grant through the COG.</li> <li>3. Replaced three patrol vehicles.</li> <li>4. Completed first phase of pistol upgrade project.</li> </ol>				

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
Regular/Temporary	49	2	-	52
Grant Funded	1	-	-	-
Total Authorized	50	-	-	52

### STEP PLAN

Step	1	2	3	4	5	6	7	8	9	10
Assistant Chief	71,332	73,472	75,676	77,947	80,285	82,694	85,174	87,730	90,361	93,072
Lieutenant	67,935	69,973	72,073	74,235	76,462	78,756	81,118	83,552	86,058	88,640
Sergeant	61,619	63,468	65,372	67,333	69,353	71,434	73,577	75,784	78,058	80,399
Police Officer	45,981	47,361	48,782	50,245	51,752	53,305	54,904	56,551	58,248	59,995
Administrative Assistant	37,829	38,964	40,133	41,337	42,577	43,854	45,170	46,525	47,921	49,358

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6512-13-00	UTILITY SERVICES	16,000.00	16,000.00	12,866.13	18,974.03	22,193.25	17,765.03	18,121.02	14,994.73
100-6513-13-00	DATA PROCESSING MAINTENANCE	5,538.00	61,138.00	52,699.69	108,374.29	96,808.95	91,684.80	85,265.55	93,777.43
100-6516-13-00	IMPREST FUNDS						15.00		
100-6521-13-00	MEMBERSHIPS AND SUBSCRIPTIONS	3,302.00	3,000.00	1,589.50	2,117.00	2,072.50	3,101.76	2,957.72	2,932.33
100-6522-13-00	INTERFUND TRANSFERS		34,823.00		118,554.54				
100-6601-13-00	BUILDINGS	40,600.00							
100-6609-13-00	DATA PROCESSING EQUIPMENT						31,820.94	16,649.00	
100-6611-13-00	MACHINERY AND EQUIPMENT		31,885.00	31,884.21					
100-6612-13-00	OTHER EQUIPMENT	4,806.30			34,676.00	30,254.92	28,000.00	30,000.00	37,590.90
100-6613-13-00	MOTOR VEHICLES	102,981.87	105,984.00		133,151.59	85,237.16			47,845.66
100-6621-13-00	OTHER IMPROVEMENTS		125,000.00	10,364.49					
<b>Subtotal:</b>		<b>4,050,640.92</b>	<b>4,229,977.00</b>	<b>3,324,074.10</b>	<b>4,104,225.08</b>	<b>3,937,032.18</b>	<b>3,655,326.60</b>	<b>3,508,850.98</b>	<b>3,195,295.92</b>
<b>Program number:</b>	<b>POLICE DEPARTMENT</b>	<b>4,050,640.92</b>	<b>4,229,977.00</b>	<b>3,324,074.10</b>	<b>4,104,225.08</b>	<b>3,937,032.18</b>	<b>3,655,326.60</b>	<b>3,508,850.98</b>	<b>3,195,295.92</b>
<b>Department number:</b>	<b>POLICE DEPARTMENT</b>	<b>4,050,640.92</b>	<b>4,229,977.00</b>	<b>3,324,074.10</b>	<b>4,104,225.08</b>	<b>3,937,032.18</b>	<b>3,655,326.60</b>	<b>3,508,850.98</b>	<b>3,195,295.92</b>

# MOUNT PLEASANT FIRE RESCUE







# Fire Department

## Mission Statement

The Mount Pleasant Fire Department is a leading emergency service organization meeting the service requirements of our community in fire prevention, fire suppression and rescue, and other emergencies by utilizing and improving the dedication, knowledge, and skills of our members; and continually pursuing improvement of all our services and operations with paid and volunteer members. Through a contract with Titus County this department also coordinates all Emergency Management planning, training and operations for Mount Pleasant and Titus County.

## Function & Initiative

### **FUNCTION: FIRE SUPPRESSION**

To deliver state-of-the-art fire equipment and professional services through quality training and pre-fire planning.

### **FUNCTION: FIRE ADMINISTRATION**

Provide professional leadership and visionary direction for Mount Pleasant Fire Rescue.

### **FUNCTION: TECHNICAL RESCUE**

Ensure the survivability of customers through advanced technical rescue capabilities, enhanced by Mount Pleasant Fire Rescue's commitment to training.

### **FUNCTION: RISK REDUCTION**

Ensure the quality-of-life through fire prevention education, inspections, and plan review.

### **FUNCTION: EMERGENCY MANAGEMENT**

Provide for the safety and security of our customers from natural and man-made disasters through planning, collaboration, strategic objectives, and working with local, state, and federal agencies.

### **FUNCTION: EDUCATION FUNCTIONS**

Provide fire prevention and safety education to the public.

## Performance Measures

Department Objectives	FY 2018-19	FY 2019-20	FY 2020-21	City-Wide Goal
<b>Goal</b>				
Ensure response performance standards are in conformance with adopted MPFR and national emergency response criteria.				Provide Exemplary Community Services
<b>Measure</b>				
Respond to emergency scenes ensuring standards are followed.	Yes 90%	Yes 90%	In Progress	

## Department Accomplishments

In 2019-2020 fiscal year:

1. Purchased a new Fire Engine for Station 2.
2. Employees completed a total of 9,929 hours of training.
3. Received Advanced Planning level status through TDEM.
4. Implemented new 700 Mhz public safety radio system.

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
Regular/Temporary Grant Funded	32	-	5	37
	-	-	-	-
Total Authorized	32	-	5	37

### Step plan

Step	1	2	3	4	5	6	7	8	9	10
Fire Marshal	67,935	69,973	72,073	74,235	76,462	78,756	81,118	83,552	86,059	88,640
Deputy Fire Chief	64,374	66,305	68,294	70,343	72,453	74,627	76,866	79,172	81,547	83,993
Captain	55,609	57,277	58,995	60,765	62,588	64,466	66,400	68,392	70,443	72,557
Driver/ Engineer	48,037	49,478	50,962	52,491	54,066	55,688	57,358	59,079	60,852	62,677
Firefighter III	43,571	44,878	46,224	47,611	49,039	50,511	52,026	53,587	55,194	56,850
Firefighter I/II	41,496	42,741	44,023	45,344	46,704	48,105	49,548	51,035	52,566	54,143
Administrative Assistant	37,829	38,964	40,133	41,337	42,577	43,854	45,170	46,525	47,921	49,358

### EXPENDITURE CHANGES

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**No major operational changed**

Department: 14 FIRE DEPARTMENT      Program: FIRE DEPARTMENT  
 Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6101-14-00	FULL-TIME SALARIES	1,808,211.00	1,773,183.00	1,512,701.82	1,727,813.96	1,690,039.56	1,361,402.65	1,249,765.65	1,062,045.70
100-6104-14-00	LONGEVITY	16,888.00	16,656.00	13,456.00	15,632.00	16,398.00	16,914.00	16,202.00	15,472.00
100-6105-14-00	OVERTIME	160,000.00	130,000.00	100,906.77	138,137.37	186,099.72	148,837.05	79,082.37	66,584.25
100-6106-14-00	VOLUNTEER	1,100.00	1,500.00	868.00	1,346.00	1,314.00	1,680.00	2,998.00	2,581.00
100-6107-14-00	PART-TIME		47,255.00	40,661.25	41,060.00	38,305.00	67,835.00	89,150.00	105,970.00
100-6109-14-00	CHRISTMAS PAY	3,672.00	3,060.00	3,059.02	2,923.62	2,950.63	2,652.96	2,625.85	2,463.42
100-6112-14-00	SPANISH SPEAKING	1,300.00	600.00	650.00	600.00	600.00	600.00	600.00	600.00
100-6115-14-00	CERTIFICATION PAY	31,200.00	28,800.00	24,625.00	28,825.00	23,625.00	21,475.00	15,987.50	16,187.50
100-6121-14-00	EMERGENCY MANAGEMENT							10,857.00	10,800.00
100-6122-14-00	PHONE ALLOWANCE	5,280.00	5,280.00	4,330.00	910.00	840.00	840.00	840.00	840.00
100-6131-14-00	WORKERS COMPENSATION		31,340.00	28,487.10	25,096.31	23,939.31	21,390.09	22,632.44	20,743.62
100-6132-14-00	UNEMPLOYMENT COMPENSATION	288.00	9,650.00	5,264.44	460.92	5,858.82	609.19	5,786.52	893.48
100-6133-14-00	HEALTH INSURANCE	189,006.00	224,354.00	202,480.34	217,943.74	288,750.58	253,672.50	214,001.92	189,223.23
100-6134-14-00	DENTAL INSURANCE	12,240.00	11,520.00	9,450.00	11,310.00	10,719.84	8,272.92	8,200.17	7,620.36
100-6135-14-00	HSA CONTRIBUTION	34,000.00	38,400.00	30,851.95	38,198.05				
100-6141-14-00	TMRS	303,981.00	290,892.00	251,512.83	295,176.31	295,897.42	248,321.91	214,954.91	189,168.46
100-6142-14-00	SOCIAL SECURITY	155,034.00	151,709.00	122,104.33	141,092.97	137,517.60	115,113.33	101,632.00	88,866.38
100-6145-14-00	STEP PROGRAM	11,588.00							
100-6201-14-00	OFFICE SUPPLIES	1,300.00	1,200.00	1,104.58	1,113.00	2,937.83	2,137.25	1,554.04	6,290.51
100-6207-14-00	TIRES AND TUBES		4,800.00	3,270.36	4,555.52	5,753.78	4,213.83	2,271.20	12,399.99
100-6208-14-00	MOTOR VEHICLE SUPPLIES	25,000.00	14,761.00	14,033.01	25,267.35	32,843.26	22,501.43	21,272.43	22,894.86
100-6211-14-00	MINOR TOOLS & APPARATUS	23,000.00	25,882.00	27,365.91	22,324.58	17,786.07	22,389.23	22,059.02	19,665.88
100-6212-14-00	JANITORIAL SUPPLIES	4,400.00	4,400.00	3,501.89	4,753.38	4,852.36	4,230.70	3,984.52	4,778.20
100-6214-14-00	CHEMICAL & MECHANICAL SUPPLIES	1,000.00	1,000.00	1,000.00				15.95	
100-6216-14-00	BOTANICAL & AGR SUPPLIES	500.00	500.00	101.93	71.90	218.15	717.69	2,098.10	407.08
100-6220-14-00	OTHER SUPPLIES	5,500.00	7,000.00	5,788.77	4,403.26	6,299.37	4,169.20	5,674.53	3,046.07
100-6301-14-00	BUILDINGS AND GROUNDS	9,400.00	12,000.00	8,471.38	12,430.90	15,120.40	32,275.74	23,283.27	20,476.88
100-6308-14-00	WASTEWATER TREATMENT PLANT							16.47	
100-6401-14-00	OFFICE EQUIPMENT							333.09	
100-6402-14-00	MACHINERY AND HEAVY EQUIPMENT					7.00		49,127.68	42,999.24
100-6403-14-00	HEATING AND COOLING EQUIPMENT	1,500.00	1,500.00	452.81	1,274.38	907.98	862.31	1,278.76	1,530.50
100-6404-14-00	AUTOMOTIVE EQUIPMENT	29,100.00	50,000.00	41,830.21	56,731.75	54,524.71	53,035.56	10,808.99	7,130.84
100-6405-14-00	SHOP EQUIPMENT	2,000.00	2,000.00	1,520.00	1,730.00	1,400.00	1,547.63	1,556.00	1,935.92
100-6406-14-00	COMPUTER EQUIPMENT	1,600.00							
100-6407-14-00	MINOR TOOLS AND EQUIPMENT	10,500.00	10,000.00	5,945.58	8,796.61	8,815.54	11,019.14	9,643.97	12,269.43
100-6408-14-00	SIGNAL AND SIGN SYSTEM	2,000.00	2,000.00	1,260.00	1,775.50	1,555.25	398.44	1,750.00	766.50
100-6410-14-00	RADIO MAINTENANCE	2,000.00	3,500.00	1,702.55	2,954.62	3,309.91	3,146.26	4,476.46	7,301.85
100-6501-14-00	COMMUNICATION	22,000.00	22,000.00	18,135.47	20,100.67	23,116.36	24,610.99	28,470.90	20,216.14
100-6502-14-00	RENTAL EXPENSE						129.00	2,787.90	1,999.60
100-6503-14-00	LIABILITY INSURANCE		31,187.00	30,814.52	29,701.36	27,320.36	26,150.28	22,322.88	20,392.83
100-6505-14-00	ADVERTISING							199.44	280.28
100-6506-14-00	BUSINESS AND TRAVEL	29,220.00	15,000.00	13,393.42	24,254.00	18,643.20	15,332.99	17,463.96	12,353.67
100-6507-14-00	UNIFORMS AND CLOTHING	47,000.00	64,440.00	28,376.43	41,132.41	46,525.79	39,593.06	44,764.06	35,595.97

Department: 14 FIRE DEPARTMENT      Program: FIRE DEPARTMENT  
 Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6508-14-00	EMPLOYEE ALLOWANCES						651.04	661.24	121.16
100-6511-14-00	CONTRACTUAL AND FEE SERVICES	34,260.00	23,000.00	11,204.41	21,047.58	19,581.08	18,798.06	43,547.02	16,524.11
100-6512-14-00	UTILITY SERVICES	23,000.00	23,000.00	22,794.91	27,599.91	29,468.42	25,978.11	25,036.02	21,761.60
100-6513-14-00	DATA PROCESSING MAINTENANCE	2,000.00	2,000.00	2,998.82	9,908.32	18,534.08	12,281.29	27,879.20	19,093.74
100-6521-14-00	MEMBERSHIPS AND SUBSCRIPTIONS	5,336.00	6,000.00	4,804.95	5,118.00	5,329.32	2,684.52	4,990.43	4,620.91
100-6522-14-00	INTERFUND TRANSFERS	500.00	500.00	416.60	924.92	1,099.92	1,099.92	1,099.92	924.92
100-6611-14-00	MACHINERY AND EQUIPMENT	6,000.00	27,750.00	14,477.88			6,530.00	7,900.00	
100-6612-14-00	OTHER EQUIPMENT		6,000.00		80,339.22	157,225.65	16,845.00	5,267.30	8,664.00
100-6613-14-00	MOTOR VEHICLES			479,381.04			80,184.34		
<b>Subtotal:</b>		<b>3,021,904.00</b>	<b>3,125,619.00</b>	<b>3,095,556.28</b>	<b>3,094,835.39</b>	<b>3,226,031.27</b>	<b>2,703,129.61</b>	<b>2,428,911.08</b>	<b>2,106,502.08</b>
<b>Program number:</b>	<b>FIRE DEPARTMENT</b>	<b>3,021,904.00</b>	<b>3,125,619.00</b>	<b>3,095,556.28</b>	<b>3,094,835.39</b>	<b>3,226,031.27</b>	<b>2,703,129.61</b>	<b>2,428,911.08</b>	<b>2,106,502.08</b>
<b>Department number:</b>	<b>FIRE DEPARTMENT</b>	<b>3,021,904.00</b>	<b>3,125,619.00</b>	<b>3,095,556.28</b>	<b>3,094,835.39</b>	<b>3,226,031.27</b>	<b>2,703,129.61</b>	<b>2,428,911.08</b>	<b>2,106,502.08</b>



# Parks

# Delwood Park



# Heritage Park



# Parks & Recreation

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## Mission Statement

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

### **FUNCTION: PARKS AND CITY GROUNDS MAINTENANCE**

To provide turf and landscape services to the public and city departments so the public can enjoy, and city departments can provide safe and well-maintained parks and city grounds.

### **FUNCTION: PARKS REPAIR & MAINTENANCE**

To provide maintenance and repair services to the public and city departments so the public can enjoy, and city parks can provide a park experience that is safe and clean.

### **FUNCTION: HOST SPECIAL EVENTS**

To provide free events to the public for Mount Pleasant, (Christmas on the Square, Halloween, Quake on Town Lake, etc.). Also accounts for operation of the Dellwood Pool and the Main Street Program.

## Performance Measures

Department Objectives	FY 2018-19	FY 2019-20	FY 2020-21	City-Wide Goal
<b>Goal</b>				
Start Replacing aging playground equipment with new safety compliant equipment.	No	yes	In Progress	Improve City Parks
<b>Goal</b>				
Continue to replace aged lighting in the parks with more efficient led options.	yes	yes	In Progress	Improve City Parks
<b>Goal</b>				
Continue to replace damaged and aged chain link fences at city parks and sports fields	yes	yes	In Progress	Improve City Parks
<b>Goal</b>				
Maintain facility grass, tree and shrubs for all City rights-of-way and Buildings	yes	yes	In Progress	Improve City Parks
<b>Measure</b>				

General ground maintenance	Yes	Yes	In Progress
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**INITIATIVE:**

1. Maintain City Parks.
2. Maintain City Right-of-way.
3. Plan, Set Up, and Execute special events for the public.

**Major Department Accomplishments**

1. Hired Administrative Assistant responsibilities include preparation of agendas, minutes, attending meetings, posting of finalized minutes and any other items requested by the Parks Board, main street and civic center board;
2. Hired a Director of Parks and Recreation.
3. Planned, directed, and coordinated several major improvements to several parks included two new playgrounds and new tree trimmings
4. Involved in hiring process for new event workers (2) as well as responsible to ensure all training was complete;

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
Regular/Temporary	10	2	4	16
Grant Funded	-	-	-	-
<b>Total Authorized</b>	<b>10</b>	<b>2</b>	<b>4</b>	<b>16</b>

**STEP PLAN**

Step	1	2	3	4	5	6	7	8	9	10
<b>Parks Foreman</b>	50,694	52,215	53,782	55,395	57,057	58,769	60,532	62,348	64,218	66,145
<b>Parks Technician II</b>	34,312	35,341	36,402	37,494	38,618	39,777	40,970	42,199	43,465	44,769
<b>Parks Technician I</b>	31,122	32,056	33,017	34,008	35,028	36,079	37,161	38,276	39,424	40,607



Fund: 100 GENERAL FUND

Department: 17 PARK DEPARTMENT

Program: PARK DEPARTMENT

Period Ending: 8/2020

Account	Description	2021	Current Year	2020	2019	2018	2017	2016	2015
		Proposed Budget	Amended Budget	Year-to-date Actual	Actual	Actual	Actual	Actual	Actual
100-6101-17-00	FULL-TIME SALARIES	512,607.00	351,614.00	294,827.25	344,523.27	323,185.92	263,422.36	312,449.53	263,120.52
100-6104-17-00	LONGEVITY	6,680.00	1,680.00	1,524.00	2,228.00	2,440.00	2,556.00	2,209.00	2,087.00
100-6105-17-00	OVERTIME	25,000.00	15,000.00	6,344.85	18,660.83	14,760.24	19,421.42	11,480.01	7,116.73
100-6108-17-00	TEMPORARY	20,000.00	15,000.00	11,232.00	14,345.00	12,460.00	24,160.00	13,606.40	9,567.44
100-6109-17-00	CHRISTMAS PAY	1,620.00	810.00	757.97	866.26	730.89	703.83	785.09	676.76
100-6110-17-00	INSTRUCTOR PAY	780.00							
100-6122-17-00	PHONE ALLOWANCE	1,800.00	480.00	160.00	400.00	480.00	480.00	700.00	640.00
100-6131-17-00	WORKERS COMPENSATION		5,285.00	4,527.89	5,556.08	5,202.25	5,707.80	6,231.43	5,465.84
100-6132-17-00	UNEMPLOYMENT COMPENSATION	3,000.00	3,000.00	1,756.24	224.77	1,848.57	156.89	1,945.32	379.80
100-6133-17-00	HEALTH INSURANCE	77,826.00	50,920.00	44,961.01	50,675.65	60,885.57	55,855.49	57,137.74	56,029.80
100-6134-17-00	DENTAL INSURANCE	5,040.00	3,600.00	2,730.00	3,090.00	3,146.04	2,578.05	2,747.25	2,429.74
100-6135-17-00	HSA CONTRIBUTION	14,000.00	12,000.00	9,467.37	11,082.43				
100-6141-17-00	TMRS	82,260.00	55,869.00	45,043.64	56,437.19	52,639.19	45,971.67	51,264.16	44,778.05
100-6142-17-00	SOCIAL SECURITY	43,489.00	29,421.00	23,325.91	28,147.37	26,462.04	23,788.55	24,808.35	20,453.66
100-6201-17-00	OFFICE SUPPLIES	500.00	300.00	88.39	462.09	212.45	307.97	234.28	394.64
100-6204-17-00	LABORATORY SUPPLIES					9.19			
100-6207-17-00	TIRES AND TUBES	3,400.00	3,400.00	859.17	3,363.86	3,096.67	3,076.50	4,576.71	3,642.71
100-6208-17-00	MOTOR VEHICLE SUPPLIES	13,000.00	13,000.00	11,648.75	15,685.04	16,554.57	12,588.18	10,887.41	16,813.46
100-6211-17-00	MINOR TOOLS & APPARATUS	8,400.00	7,400.00	5,298.92	9,409.31	7,531.71	9,552.02	8,922.30	8,773.41
100-6212-17-00	JANITORIAL SUPPLIES	12,000.00	10,000.00	6,981.79	9,301.90	11,224.35	9,422.26	9,037.14	6,896.32
100-6214-17-00	CHEMICAL & MECHANICAL SUPPLIES	14,000.00	5,000.00	1,171.72	3,741.25	5,600.38	4,233.07	3,315.24	2,005.39
100-6216-17-00	BOTANICAL & AGR SUPPLIES	28,000.00	28,000.00	24,472.53	26,766.82	32,098.55	27,134.52	21,109.91	25,284.15
100-6220-17-00	OTHER SUPPLIES	2,500.00	500.00	369.88	510.27	797.43	1,368.12	534.18	384.06
100-6301-17-00	BUILDINGS AND GROUNDS	240,000.00	120,478.00	80,392.34	98,480.09	93,866.23	79,997.11	51,214.12	55,597.85
100-6402-17-00	MACHINERY AND HEAVY EQUIPMENT	27,500.00	22,500.00	14,699.39	28,885.18	22,469.38	23,725.98	20,435.94	23,124.60
100-6404-17-00	AUTOMOTIVE EQUIPMENT		12,000.00	1,667.97	2,049.24	10,293.73	7,612.24	5,310.85	3,404.37
100-6407-17-00	MINOR TOOLS AND EQUIPMENT	1,500.00	1,500.00	415.62	3,166.30	954.72	1,775.94	1,384.44	621.22
100-6408-17-00	SIGNAL AND SIGN SYSTEM	2,000.00	2,000.00		555.75	1,913.19	1,350.00	1,964.72	677.50
100-6410-17-00	RADIO MAINTENANCE						30.90		
100-6501-17-00	COMMUNICATION	600.00	600.00	479.62	521.04	325.07	282.39	742.07	616.73
100-6502-17-00	RENTAL OF EQUIPMENT	12,500.00	12,500.00	2,733.01	2,110.83	125.50	991.63	2,032.71	573.52
100-6503-17-00	LIABILITY INSURANCE		10,934.00	11,120.28	10,412.60	9,656.56	9,185.44	8,206.36	7,215.44
100-6505-17-00	ADVERTISING						162.00	189.26	306.28
100-6506-17-00	BUSINESS AND TRAVEL	2,000.00	2,000.00	165.00	1,583.21	502.40	987.02	1,231.84	84.00
100-6507-17-00	UNIFORMS AND CLOTHING	6,400.00	4,000.00	3,177.74	4,137.82	4,121.31	3,624.90	2,944.27	1,789.74
100-6511-17-00	CONTRACTUAL AND FEE SERVICES	10,000.00	10,000.00	9,356.70	10,227.71	6,430.42	11,626.54	6,542.42	10,473.73
100-6512-17-00	UTILITY SERVICES	50,000.00	40,000.00	35,843.46	38,914.52	43,956.61	31,166.76	35,379.30	23,929.05
100-6513-17-00	DATA PROCESSING MAINTENANCE				94.69	2,143.95	384.99	1,813.09	449.41
100-6520-17-00	SPECIAL EVENTS	15,000.00							
100-6521-17-00	MEMBERSHIPS AND SUBSCRIPTIONS	250.00	250.00			225.00	225.00	175.00	256.00
100-6522-17-00	INTERFUND TRANSFERS				50,000.00				
100-6611-17-00	MACHINERY AND EQUIPMENT	21,565.00	148,165.00	83,686.02	15,962.24	61,121.02	62,931.60	6,307.09	13,660.00
100-6613-17-00	MOTOR VEHICLES	100,000.00				38,186.00	21,695.00		

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6621-17-00	OTHER IMPROVEMENTS				49,261.85			13,989.00	
100-6623-17-00	SPECIAL CONSTRUCTION		109,522.00						
Subtotal:		1,365,217.00	1,108,728.00	741,286.43	921,651.08	877,657.10	770,240.14	703,843.93	619,718.92
Program number:	PARK DEPARTMENT	1,365,217.00	1,108,728.00	741,286.43	921,651.08	877,657.10	770,240.14	703,843.93	619,718.92
Department number:	PARK DEPARTMENT	1,365,217.00	1,108,728.00	741,286.43	921,651.08	877,657.10	770,240.14	703,843.93	619,718.92

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6101-18-00	FULL TIME SALARIES		117,000.00	58,783.22	145,923.99	80,751.63	34,271.90		
100-6104-18-00	LONGEVITY		336.00	316.00	774.00	588.00	196.00		
100-6108-18-00	TEMPORARY		25,000.00	4,062.00	35,255.50	36,508.00	34,123.50	33,287.53	31,865.63
100-6109-18-00	CHRISTMAS PAY		162.00	162.44	216.56	108.28	108.29		
100-6122-18-00	PHONE ALLOWANCE		1,320.00	700.00	1,180.00	1,040.00	420.00		
100-6131-18-00	WORKERS COMPENSATION		528.00	110.07	801.38	686.35	671.17	695.70	697.85
100-6132-18-00	UNEMPLOYMENT COMPENSATION		27.00	208.99	52.89	819.14	38.63	632.46	31.86
100-6133-18-00	HEALTH INSURANCE		14,278.00	4,650.40	12,434.12	11,605.32	879.28		
100-6134-18-00	DENTAL INSURANCE		720.00	300.12	660.00	349.56	29.14		
100-6135-18-00	HSA CONTRIBUTION		2,400.00	985.92	2,216.10				
100-6141-18-00	TMRS		17,976.00	9,078.85	22,820.49	12,697.12	6,161.23		
100-6142-18-00	SOCIAL SECURITY		11,002.00	4,891.36	13,819.62	8,582.60	5,412.54	2,546.50	2,437.73
100-6201-18-00	OFFICE SUPPLIES		400.00	150.00	165.85	258.51	1,111.71	862.96	365.05
100-6207-18-00	TIRES AND TUBES		200.00						
100-6208-18-00	MOTOR VEHICLE SUPPLIES		800.00			54.05	66.55	151.88	648.18
100-6211-18-00	MINOR TOOLS AND APPARATUS		200.00		139.38	87.58	693.01	534.31	593.88
100-6212-18-00	JANITORIAL SUPPLIES					17.16	235.18	1,467.01	444.54
100-6214-18-00	CHEMICAL & MECHANICAL SUPPLIES		9,000.00		8,654.00	8,684.45	10,050.99	9,104.02	10,280.52
100-6216-18-00	BOTANICAL & AGR SUPPLIES		7,000.00	875.64	7,915.76	2,542.87	7,273.74	9,568.45	931.86
100-6220-18-00	OTHER SUPPLIES		2,000.00	303.27	2,469.06	1,523.54	1,230.42	6,265.81	6,124.14
100-6301-18-00	BUILDINGS AND GROUNDS		5,000.00	282.55	5,151.03	2,931.07	9,820.62	26,875.40	9,023.45
100-6404-18-00	AUTOMOTIVE EQUIPMENT		300.00	14.50		224.21	14.50	27.20	26.20
100-6501-18-00	COMMUNICATION		1,300.00	1,170.78	1,081.39	1,201.14	709.08	712.86	147.21
100-6503-18-00	LIABILITY INSURANCE								117.00
100-6505-18-00	ADVERTISING						82.50	177.13	297.90
100-6506-18-00	BUSINESS AND TRAVEL		2,000.00	1,236.81	5,966.66	8,125.28	4,926.88	2,700.12	4,955.78
100-6507-18-00	UNIFORMS AND CLOTHING		300.00		449.90	83.00	429.13	245.31	317.68
100-6509-18-00	PROMOTIONS		5,000.00	2,873.16	15,553.49	10,777.91	10,837.17	9,628.57	8,779.59
100-6511-18-00	CONTRACTUAL AND FEE BASIS SVS		3,000.00	1,479.12	2,817.14	2,255.80	4,120.38	3,469.27	3,530.80
100-6512-18-00	UTILITY SERVICES		3,000.00	2,377.76	3,188.50	4,161.83	3,279.48	3,525.01	2,006.82
100-6513-18-00	DATA PROCESSING MAINTENANCE		500.00	130.00	2,598.78	1,820.00	2,899.24	571.28	3,189.80
100-6515-18-00	VENDING AND CONCESSIONS		4,500.00	390.83	4,599.10	4,264.00	4,691.00	5,581.25	7,189.00
100-6521-18-00	MEMBERSHIPS AND SUBSCRIPTIONS		2,000.00		1,859.66	2,104.15	1,382.15	1,133.94	1,411.00
100-6529-18-00	SALES TAX		500.00		481.06	443.61	513.22	636.92	547.04
100-6621-18-00	OTHER IMPROVEMENTS		10,000.00						
<b>Subtotal:</b>			<b>247,749.00</b>	<b>95,533.79</b>	<b>299,245.41</b>	<b>205,296.16</b>	<b>146,678.63</b>	<b>120,400.89</b>	<b>95,960.51</b>
<b>Program number: COMMUNITY SERVICES</b>			<b>247,749.00</b>	<b>95,533.79</b>	<b>299,245.41</b>	<b>205,296.16</b>	<b>146,678.63</b>	<b>120,400.89</b>	<b>95,960.51</b>
<b>Department number: COMMUNITY SERVICES</b>			<b>247,749.00</b>	<b>95,533.79</b>	<b>299,245.41</b>	<b>205,296.16</b>	<b>146,678.63</b>	<b>120,400.89</b>	<b>95,960.51</b>



## **General Fund Fleet Services**

# General Fund Fleet Services

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## Mission Statement

General Fund Fleet Services Department provides timely and cost-effective maintenance and repairs on all City vehicles and equipment. The department strives to maintain a high level of compliance with preventative maintenance. The department supports approximately 250 vehicles/equipment for departments including: Police, Fire, Public Works, Code Enforcement, Streets, utilities, Water Treatment Plant, and Wastewater Treatment Plant.

## Function & Initiative

### **FUNCTION: KEEPING MECHANICS INFORMED**

Continue to conduct and obtain mechanic training in hydraulic systems, new engine designs, and transmission updates.

### **FUNCTION: WORKING PRODUCTIVELY**

Further develop fleet maintenance software to utilize its potential more thoroughly (PM Scheduling, Mechanic Productivity, Cost, Analysis Parts Inventories, etc.).

### **FUNCTION: FLEET MAINTENANCE**

To maintain the City's vehicles to provide the highest standard of safety and efficiency

### **INITIATIVE:**

Provide cost-effective and efficient maintenance services to ensure vehicles and equipment are serviced, safe, and reliable.

## Performance Measure

Department Objectives	FY 2018-19	FY 2019-20	FY 2020-21	City-Wide Goal
<b>Goal</b>				
Maintain certification	yes	yes	In Progress	Provide and Support Educational Opportunities
<b>Measure</b>				
Taking classes as they become available				
<b>Goal</b>				
Maintain City Vehicles				Provide and Maintain Safety
<b>Measure</b>				
Completed Work orders				
Issues Calls resolved - Critical	Less than 1 day	Less than 1 day	In Progress	
Issue calls resolved - noncritical	Less than 3 days	Less than 3 days	In Progress	

**Department Accomplishments**

In 2019-2020 fiscal year:

Implement a Fleet maintenance program for vehicles.

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
Regular/Temporary	3	-	-	3
Grant Funded	-	-	-	-
<b>Total Authorized</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>

**STEP PLAN**

Step	1	2	3	4	5	6	7	8	9	10
<b>Fleet Foreman</b>	50,694	52,215	53,782	55,395	57,057	58,769	60,532	62,348	64,218	66,145
<b>Fleet Technician II</b>	41,706	42,958	44,246	45,574	46,941	48,349	49,800	51,294	52,832	54,417
<b>Fleet Technician I</b>	37,829	38,964	40,133	41,337	42,577	43,854	45,170	46,525	47,921	49,358

**EXPENDITURE CHANGES**

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 No major change

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6101-21-00	FULL-TIME SALARIES	66,750.00	233,584.00	182,459.00	209,852.55	126,589.90	128,917.44	127,823.63	125,041.12
100-6104-21-00	LONGEVITY	898.00	1,632.00	1,386.00	1,698.00	780.00	923.00	946.00	979.00
100-6105-21-00	OVERTIME	4,000.00	4,000.00	286.91	733.66	1,481.38	2,482.82	2,834.73	343.62
100-6109-21-00	CHRISTMAS PAY	270.00	486.00	379.00	568.50	297.82	324.87	311.32	324.87
100-6111-21-00	TOOL ALLOWANCE	3,600.00							
100-6122-21-00	PHONE ALLOWANCE	240.00	480.00	400.00	480.00	240.00	240.00	240.00	220.00
100-6131-21-00	WORKERS COMPENSATION		5,068.00	4,045.05	4,961.92	2,634.80	2,832.00	2,845.00	2,890.22
100-6132-21-00	UNEMPLOYMENT TAX	972.00	54.00	870.88	63.36	567.05	38.40	599.36	64.51
100-6133-21-00	HEALTH INSURANCE	13,899.00	34,646.00	30,578.54	34,175.83	28,607.55	24,999.76	22,147.92	22,102.24
100-6134-21-00	DENTAL INSURANCE	900.00	2,160.00	1,529.88	1,920.00	1,165.24	1,048.72	1,159.68	1,118.24
100-6135-21-00	HSA CONTRIBUTION	2,500.00	7,200.00	4,941.45	6,356.73				
100-6141-21-00	TMRS	10,824.00	36,314.00	28,008.14	32,695.25	19,949.66	21,188.95	20,694.42	20,691.27
100-6142-21-00	SOCIAL SECURTIY	5,520.00	18,374.00	13,268.91	15,594.87	9,315.85	9,942.84	9,621.66	8,986.78
100-6201-21-00	OFFICE SUPPLIES	1,000.00	1,000.00	709.06	652.71	166.38	311.71	542.38	920.56
100-6207-21-00	TIRES AND TUBES	50,000.00	800.00	8.45	503.38	296.88	394.28	66.12	390.39
100-6208-21-00	MOTOR VEHICLE SUPPLIES	88,000.00	8,000.00	3,635.45	6,632.87	3,707.20	873.76	787.26	993.52
100-6211-21-00	MINOR TOOLS & APPARATUS	19,200.00	17,200.00	16,265.30	17,419.03	8,859.21	7,885.82	4,607.56	4,633.35
100-6212-21-00	JANITORIAL SUPPLIES	4,000.00	4,000.00	2,431.92	4,660.19	1,617.93	2,639.90	2,142.69	2,485.58
100-6214-21-00	CHEMICAL & MECHANICAL SUPPLIES	3,000.00	3,000.00	1,362.45	3,865.88	1,671.92	1,391.75	620.32	524.95
100-6220-21-00	OTHER SUPPLIES	600.00	600.00	301.84	522.57	479.32	297.83	180.65	235.74
100-6301-21-00	BUILDINGS AND GROUNDS	10,000.00	8,000.00	6,743.90	44,802.16	8,028.72	61,569.64	15,292.64	5,865.34
100-6402-21-00	MACHINERY & HEAVY EQUIPMENT	1,000.00	1,000.00	221.12	468.10	248.27	1,455.38	391.11	267.20
100-6403-21-00	HEATING AND COOLING EQUIPMENT	800.00	800.00	386.60	3,086.04	439.21	80.05	2,975.76	165.27
100-6404-21-00	AUTOMOTIVE EQUIPMENT	135,000.00	2,900.00	910.43	2,582.15	720.34	293.02	584.29	428.91
100-6501-21-00	COMMUNICATION	8,000.00	8,000.00	6,383.67	6,942.49	3,559.25	3,619.39	3,718.24	3,428.39
100-6503-21-00	LIABILITY INSURANCE		3,745.00	3,738.48	3,566.88	1,650.88	1,583.28	1,355.32	1,242.10
100-6505-21-00	ADVERTISING						10.50		34.63
100-6506-21-00	BUSINESS AND TRAVEL	2,400.00	2,400.00	50.41	2,012.11	147.95	922.50	1,188.44	1,803.06
100-6507-21-00	UNIFORMS AND CLOTHING	2,150.00	2,000.00	1,230.76	1,629.55	1,224.08	936.37	910.83	1,368.29
100-6511-21-00	CONTRACTUAL AND FEE SERVICES	4,500.00	4,500.00	4,500.65	3,702.63	766.50	3,154.00	672.50	723.00
100-6512-21-00	UTILITY SERVICES	22,000.00	22,000.00	18,416.60	19,262.05	11,506.47	10,344.95	12,203.68	10,299.84
100-6513-21-00	DATA PROCESSING MAINTENANCE	4,150.00	4,200.00	4,147.50	5,075.50	2,292.16	1,334.60	2,172.54	3,437.79
100-6521-21-00	MEMBERSHIPS AND SUBSCRIPTIONS					9.19		153.50	
100-6601-21-00	BUILDINGS	27,500.00	16,000.00	14,950.00		67,250.00			
100-6611-21-00	MACHINERY AND EQUIPMENT				10,977.96	9,943.73	7,999.00	3,650.70	
100-6612-21-00	OTHER EQUIPMENT						9,777.50		
100-6613-21-00	MOTOR VEHICLES						38,258.55		
100-6621-21-00	OTHER IMPROVEMENTS		16,000.00	12,490.75					
Subtotal:		493,673.00	470,143.00	366,938.28	447,464.92	316,214.84	224,933.30	243,440.25	222,009.78
Program number:	GENERAL FUND VEHICLE SER	493,673.00	470,143.00	366,938.28	447,464.92	316,214.84	224,933.30	243,440.25	222,009.78







# **General Non-Departmental**

# General Non-Departmental

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## **Mission Statement**

This Department accounts for General Fund expenditures which are non-departmental in nature. Included in this department is General Fund Contingency. Non-departmental expenditures are those expenditures that do not readily pertain to any specific department.

## **Function & Initiative**

### **FUNCTION: RESERVE FUNDS**

Reserve funds are normally authorized by City Council action or by bond covenants and accumulate resources for specific purposes.

### **FUNCTION: RESERVE APROPRIATIONS (GENERAL AND WATER & SEWER)**

The Reserve Appropriation budgets provide funding for emergency purposes as well as a variety of other purposes. Those being, uncollectable accounts, purchase of plastic bags for resale to the public, bank depository services, and public safety equipment.

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
100-6131-22-00	WORKERS COMPENSATION	95,300.00							
100-6301-22-00	BUILDINGS AND GROUNDS								8,539.44
100-6503-22-00	LIABILITY INSURANCE	100,000.00							
100-6511-22-00	CONTRACTUAL AND FEE SERVICES	9,900.00	9,900.00	4,545.90	8,298.14	15,926.30	13,620.99	11,469.00	2,173.99
100-6513-22-00	DATA PROCESSING MAINTENANCE	30,000.00	30,000.00	16,000.00				3,162.85	3,012.24
100-6522-22-00	INTERFUND TRANSFERS					100,000.00	100,000.00	100,000.00	100,000.00
100-6612-22-00	OTHER EQUIPMENT						36,443.96		4,147.65
100-6622-22-00	CONTINGENCY	105,234.42	110,689.00	3,286.13		7,722.07	66,000.00		5,051.12
Subtotal:		340,434.42	150,589.00	23,832.03	8,298.14	123,648.37	216,064.95	114,631.85	122,924.44
Program number:	GENERAL NON-DEPARTMENTAL	340,434.42	150,589.00	23,832.03	8,298.14	123,648.37	216,064.95	114,631.85	122,924.44
Department number:	GENERAL NON-DEPARTMENTAL	340,434.42	150,589.00	23,832.03	8,298.14	123,648.37	216,064.95	114,631.85	122,924.44
Expenditure	Subtotal -----	12,323,450.00	12,446,705.00	10,395,511.31	11,551,192.11	11,305,755.00	10,315,226.74	9,413,516.87	8,353,852.68
Fund number:	100 GENERAL FUND			762,615.07-	686,335.00-	169,787.18	224,713.14	93,180.04-	379,624.81-



# General Capital

# General Capital



**Mission Statement**

This fund was established in an effort to save a portion of each year’s budget for the replacement of capital.

Fund: 165 GENERAL CAPITAL FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
165-5505-00-00	INTEREST INCOME				5,444.49-	7,437.64-	4,950.36-	2,221.42-	508.19-
165-5730-00-00	INTERFUND TRANSFERS		294,865.00-			100,000.00-	100,000.00-	100,000.00-	100,000.00-
165-5735-00-00	MISCELLANEOUS REVENUE								1,000.00-
165-5740-00-00	REVENUE FROM OTHER RESOURCES			610,381.04-					173,136.00-
Subtotal:			294,865.00-	610,381.04-	5,444.49-	107,437.64-	104,950.36-	102,221.42-	274,644.19-
Program number:			294,865.00-	610,381.04-	5,444.49-	107,437.64-	104,950.36-	102,221.42-	274,644.19-
Department number:			294,865.00-	610,381.04-	5,444.49-	107,437.64-	104,950.36-	102,221.42-	274,644.19-
Revenue	Subtotal -----		294,865.00-	610,381.04-	5,444.49-	107,437.64-	104,950.36-	102,221.42-	274,644.19-

Fund: 165 GENERAL CAPITAL FUND

Department: 14 CAPITAL REPLACEMENT FIRE

Program:

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
165-6613-14-00	MOTOR VEHICLES			80,192.80					
	Subtotal:			80,192.80					
	Program number:			80,192.80					
	Department number: CAPITAL REPLACEMENT FIRE			80,192.80					

Fund: 165 GENERAL CAPITAL FUND

Department: 66 CAPITAL REPLACEMENT

Program: CAPITAL REPLACEMENT

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
165-6511-66-00	CONTRACTUAL AND FEE SERVICES								100.00-
165-6522-66-00	INTERFUND TRANSFERS				662,248.53				
165-6601-66-00	BUILDINGS						168,991.11		
165-6611-66-00	MACHINERY AND EQUIPMENT		62,728.00	62,640.00					
165-6613-66-00	MOTOR VEHICLES		211,271.00	168,849.18				38,013.29	358,047.35
Subtotal:			273,999.00	231,489.18	662,248.53		168,991.11	38,013.29	357,947.35
Program number: CAPITAL REPLACEMENT			273,999.00	231,489.18	662,248.53		168,991.11	38,013.29	357,947.35
Department number: CAPITAL REPLACEMENT			273,999.00	231,489.18	662,248.53		168,991.11	38,013.29	357,947.35
Expenditure Subtotal -----			273,999.00	311,681.98	662,248.53		168,991.11	38,013.29	357,947.35
Fund number: 165 GENERAL CAPITAL FUND			20,866.00-	298,699.06-	656,804.04	107,437.64-	64,040.75	64,208.13-	83,303.16





# Proprietary Fund





# Utility Fund



# Revenue

Department:

Program:

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-5205-00-00	WATER SALES	7,121,470.00-	7,288,820.00-	5,348,437.36-	7,039,351.30-	6,786,680.56-	6,065,859.23-	5,692,853.13-	5,769,320.32-
300-5210-00-00	SEWER CHARGES	1,850,000.00-	1,766,380.00-	1,520,254.30-	1,728,268.61-	1,622,236.98-	1,547,898.12-	1,386,248.43-	1,382,509.38-
300-5215-00-00	TAPS AND CONNECT FEES	75,000.00-	75,000.00-	59,947.76-	101,872.00-	79,549.73-	79,090.00-	67,396.00-	70,773.56-
300-5220-00-00	SOLID WASTE COLLECTION	2,800,000.00-	2,693,450.00-	2,345,956.95-	2,742,342.88-	2,620,455.56-	2,542,360.07-	2,524,072.52-	2,588,451.31-
300-5230-00-00	PENALTIES-UTILITY BILLING	95,000.00-	95,000.00-	73,153.01-	95,512.30-	93,138.26-	96,171.33-	95,393.49-	91,069.64-
300-5505-00-00	INTEREST INCOME	45,000.00-	75,413.00-	43,298.85-	98,746.26-	61,008.56-	36,761.88-	20,472.64-	5,440.34-
300-5607-00-00	INSURANCE PROCEEDS			7,280.00-					
300-5705-00-00	SALE OF EQUIPMENT AND MATERIAL	10,000.00-	10,000.00-	27,094.79-		12,621.61-	15,640.01-	10,554.89-	
300-5730-00-00	INTERFUND TRANSFERS						499,134.14-	115,000.00	
300-5735-00-00	MISCELLANEOUS REVENUE	63,651.00-	50,000.00-	47,729.40-	89,552.42-	74,369.93-	54,596.50-	54,682.37-	143,702.01-
300-5740-00-00	REVENUE FROM OTHER RESOURCES					64,162.70-	200,535.34-		
<b>Subtotal:</b>		<b>12,060,121.00-</b>	<b>12,054,063.00-</b>	<b>9,473,152.42-</b>	<b>11,895,645.77-</b>	<b>11,414,223.89-</b>	<b>11,138,046.62-</b>	<b>9,736,673.47-</b>	<b>10,051,266.56-</b>
<b>Program number:</b>		<b>12,060,121.00-</b>	<b>12,054,063.00-</b>	<b>9,473,152.42-</b>	<b>11,895,645.77-</b>	<b>11,414,223.89-</b>	<b>11,138,046.62-</b>	<b>9,736,673.47-</b>	<b>10,051,266.56-</b>
<b>Department number:</b>		<b>12,060,121.00-</b>	<b>12,054,063.00-</b>	<b>9,473,152.42-</b>	<b>11,895,645.77-</b>	<b>11,414,223.89-</b>	<b>11,138,046.62-</b>	<b>9,736,673.47-</b>	<b>10,051,266.56-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>12,060,121.00-</b>	<b>12,054,063.00-</b>	<b>9,473,152.42-</b>	<b>11,895,645.77-</b>	<b>11,414,223.89-</b>	<b>11,138,046.62-</b>	<b>9,736,673.47-</b>	<b>10,051,266.56-</b>

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6111-00-00	PENSION EXPENSE						284,056.16	245,671.48	
300-6999-00-00	BAD DEBT EXPENSE					14,426.21			
Subtotal:						14,426.21	284,056.16	245,671.48	
Program number:						14,426.21	284,056.16	245,671.48	
Department number:						14,426.21	284,056.16	245,671.48	

Department: 30 ENGINEERING

Program: ENGINEERING

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6101-30-00	FULL-TIME SALARIES					59,876.56	54,890.48	17,722.12	52,208.61
300-6104-30-00	LONGEVITY					1,134.00	1,086.00	1,040.00	992.00
300-6105-30-00	OVERTIME					1,336.62	434.59	932.54	2,127.15
300-6109-30-00	CHRISTMAS PAY					108.28	108.29	108.29	108.29
300-6113-30-00	OPEB EXPENSE					382.00			
300-6122-30-00	PHONE ALLOWANCE					480.00	480.00	480.00	480.00
300-6131-30-00	WORKERS COMPENSATION					1,281.04	1,347.45	1,534.41	1,438.08
300-6132-30-00	UNEMPLOYMENT COMPENSATION					162.00	9.00	171.00	9.00
300-6133-30-00	HEALTH INSURANCE					11,605.44	10,548.24	9,284.16	8,965.20
300-6134-30-00	DENTAL INSURANCE					349.56	320.43	331.32	331.32
300-6141-30-00	TMRS					9,342.96	.21		9,116.49
300-6142-30-00	SOCIAL SECURITY					3,928.87	3,503.93	3,582.39	3,530.61
300-6201-30-00	OFFICE SUPPLIES						129.00	365.51	373.27
300-6207-30-00	TIRES AND TUBES								516.75
300-6208-30-00	MOTOR VEHICLE SUPPLIES					1,773.81	1,156.11	1,255.23	1,558.47
300-6220-30-00	OTHER SUPPLIES						109.55	115.90	119.90
300-6404-30-00	AUTOMOTIVE EQUIPMENT					157.59	314.46	56.88	90.23
300-6501-30-00	COMMUNICATION					35.29	35.14	89.29	79.29
300-6503-30-00	LIABILITY INSURANCE					852.84	829.16	636.56	662.85
300-6507-30-00	UNIFORMS AND CLOTHING					122.96	59.97	122.98	163.93
300-6513-30-00	DATA PROCESSING MAINTENANCE					724.26	32.50	32.50	422.50
300-6521-30-00	MEMBERSHIPS AND SUBSCRIPTIONS							175.00	260.00
300-6531-30-00	DEPRECIATION EXPENSE				4,227.05	6,722.40	6,722.38	6,740.82	6,722.39
300-9900-30-00	PRIOR PERIOD ADJUSTMENT							16,718.25	
Subtotal:					4,227.05	100,376.48	98,835.14	44,776.90	90,276.33
Program number: ENGINEERING					4,227.05	100,376.48	98,835.14	44,776.90	90,276.33
Department number: ENGINEERING					4,227.05	100,376.48	98,835.14	44,776.90	90,276.33



# Utility Administration



# Utility Administration

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## Mission Statement

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

## Function & Initiative

### FUNCTION: FINANCE

Reports under Finances which safeguards the assets of the City of Mount Pleasant. Tech, train, cross-train, and mentor employees to facilitate individual growth opportunities.

### FUNCTION: UTILITY BILLING

Ensuring the accuracy and timelines of billing and collection of water, wastewater, and trash service, and reporting to Council. Regularly audit the customers codes, service codes, rate codes, and meter information on customer accounts to verify the accuracy of data. Verify the reasonableness of customer account readings to ensure that accounts are properly billed, and City revenues are properly accounted for in the general ledger.

### INITIATIVE:

1. To provide Excellent Customer Service that is courteous, timely, and efficient.
2. To ensure that the funds of the City and of our customers are safeguarded by preparing, updating and implementing effective internal controls and segregation of duties, as needed, and by cross-training employees.
3. To prepare accurate financial statements for Council, in a timely manner, on a monthly basis.

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
Regular/Temporary	3	-	-	3
Grant Funded	-	-	-	-
<b>Total Authorized</b>	<b>3</b>	-	-	<b>3</b>

**STEP PLAN**

Step	1	2	3	4	5	6	7	8	9	10
<b>Billing Supervisor</b>	<b>50,694</b>	<b>52,215</b>	<b>53,782</b>	<b>55,395</b>	<b>57,057</b>	<b>58,769</b>	<b>60,532</b>	<b>62,348</b>	<b>64,218</b>	<b>66,145</b>
<b>Billing Clerk</b>	<b>34,312</b>	<b>35,341</b>	<b>36,402</b>	<b>37,494</b>	<b>38,618</b>	<b>39,777</b>	<b>40,970</b>	<b>42,199</b>	<b>43,465</b>	<b>44,769</b>

**EXPENDITURE CHANGES**

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**No major changes**

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6101-31-00	FULL-TIME SALARIES	417,829.00	401,960.00	297,652.81	347,021.43	302,381.82	271,626.46	255,726.31	247,221.16
300-6104-31-00	LONGEVITY	2,978.00	3,048.00	2,523.00	3,126.00	2,998.00	2,796.00	2,652.00	3,058.00
300-6109-31-00	CHRISTMAS PAY	702.00	554.00	433.11	510.97	483.92	429.77	429.73	483.90
300-6113-31-00	OPEB EXPENSE					1,891.00			
300-6120-31-00	CAR ALLOWANCE	7,200.00	3,600.00	3,900.00	2,850.00	3,600.00	3,600.00	3,600.00	3,600.00
300-6122-31-00	PHONE ALLOWANCE	1,500.00	420.00	1,170.00	350.00	420.00	420.00	420.00	420.00
300-6131-31-00	WORKERS COMPENSATION		634.00	519.61	621.35	504.60	710.31	588.51	596.21
300-6132-31-00	UNEMPLOYMENT COMPENSATION	891.00	59.00	936.86	57.08	890.97	26.72	769.44	40.53
300-6133-31-00	HEALTH INSURANCE	36,137.00	39,239.00	35,177.23	31,572.27	46,792.50	37,652.50	31,827.71	36,405.85
300-6134-31-00	DENTAL INSURANCE	2,340.00	2,340.00	1,633.78	1,830.00	1,922.28	1,412.57	1,394.04	1,490.64
300-6135-31-00	HSA CONTRIBUTION	6,500.00	7,800.00	5,471.45	6,096.19				
300-6141-31-00	TMRS	64,530.00	67,674.00	46,315.35	62,919.43	51,340.19	.49		46,483.91
300-6142-31-00	SOCIAL SECURITY	32,912.00	31,333.00	22,203.92	23,116.94	21,393.22	19,680.76	18,512.27	17,628.82
300-6144-31-00	SALARY ADJUSTMENT		21,170.00						
300-6201-31-00	OFFICE SUPPLIES	81,000.00	81,000.00	73,251.33	84,829.03	79,571.76	80,264.74	81,871.91	77,278.81
300-6212-31-00	JANITORIAL SUPPLIES	600.00	600.00	253.04	375.03	361.84	27.57	739.38	444.69
300-6220-31-00	OTHER SUPPLIES	1,000.00	500.00	1,050.85	94.82	232.27	150.95	733.50	4,627.53
300-6301-31-00	BUILDINGS AND GROUNDS	5,000.00	5,000.00	6,294.17	4,269.61	1,544.48	11,589.57	5,644.75	7,571.62
300-6401-31-00	OFFICE EQUIPMENT							1,925.00	1,750.00
300-6403-31-00	HEATING AND COOLING EQUIPMENT	300.00	300.00		3,162.90	469.01	238.50	273.00	86.43
300-6501-31-00	COMMUNICATION	28,000.00	28,000.00	22,172.06	26,773.68	26,883.17	29,117.30	28,056.46	17,925.08
300-6502-31-00	RENTAL OF EQUIPMENT	1,300.00	1,300.00	1,063.38	1,063.38	1,215.26	1,265.88	1,265.88	1,265.88
300-6503-31-00	LIABILITY INSURANCE		1,490.00	1,512.44	1,418.76	1,333.56	1,286.76	1,093.20	1,027.75
300-6505-31-00	ADVERTISING						47.88	169.63	
300-6506-31-00	BUSINESS AND TRAVEL	7,300.00	4,500.00			1,101.86	2,378.75	2,910.15	5,636.09
300-6507-31-00	UNIFORMS AND CLOTHING	3,000.00					106.81	17.97	
300-6511-31-00	CONTRACTUAL AND FEE SERVICES	45,000.00	128,000.00	83,544.35	74,052.60	48,619.31	19,611.45	28,078.33	17,927.92
300-6512-31-00	UTILITY SERVICES	8,000.00	8,000.00	7,651.34	8,745.34	8,563.66	8,021.90	8,859.96	7,021.08
300-6513-31-00	DATA PROCESSING MAINTENANCE	59,800.00	59,800.00	108,022.62	49,543.47	50,714.92	49,322.87	45,866.10	38,948.44
300-6514-31-00	EMPLOYEE RECOGNITION	7,000.00	7,000.00	6,068.48	6,536.89	7,002.41	8,205.30	7,248.06	7,193.42
300-6530-31-00	MISCELLANEOUS EXPENSE								43.98
300-6531-31-00	DEPRECIATION EXPENSE				28,200.48	27,217.81	24,146.29	23,582.24	17,907.90
300-6601-31-00	BUILDINGS			17,435.00					
300-6610-31-00	OFFICE EQUIPMENT	21,600.00	12,370.00	11,023.13	265.45	.45			4,121.15
300-6612-31-00	OTHER EQUIPMENT	30,000.00	15,000.00						
300-9900-31-00	PRIOR PERIOD ADJUSTMENT						87,770.81		
<b>Subtotal:</b>		<b>872,419.00</b>	<b>932,691.00</b>	<b>757,279.31</b>	<b>769,403.10</b>	<b>689,450.27</b>	<b>661,695.29</b>	<b>554,255.53</b>	<b>568,118.83</b>
<b>Program number:</b>	<b>UTILITY ADMINISTRATION</b>	<b>872,419.00</b>	<b>932,691.00</b>	<b>757,279.31</b>	<b>769,403.10</b>	<b>689,450.27</b>	<b>661,695.29</b>	<b>554,255.53</b>	<b>568,118.83</b>
<b>Department number:</b>	<b>UTILITY ADMINISTRATION</b>	<b>872,419.00</b>	<b>932,691.00</b>	<b>757,279.31</b>	<b>769,403.10</b>	<b>689,450.27</b>	<b>661,695.29</b>	<b>554,255.53</b>	<b>568,118.83</b>



# **Solid Waste Collection**

# Solid Waste Collection

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## **Mission Statement**

This Department accounts for payments made to Republic Services for collection of City residents and commercial solid waste collection accounts in accordance with their agreement.

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6511-32-00	CONTRACTURAL & FEE SERVICES	2,540,000.00	2,540,000.00	2,026,623.45	2,387,819.47	2,284,865.67	2,404,551.56	2,028,738.06	2,225,367.89
300-6522-32-00	INTERFUND TRANSFERS	350,000.00	370,000.00	355,687.21	391,877.48	358,784.95	324,711.21	313,455.49	273,456.81
Subtotal:		2,890,000.00	2,910,000.00	2,382,310.66	2,779,696.95	2,643,650.62	2,729,262.77	2,342,193.55	2,498,824.70
Program number: SOLID WASTE		2,890,000.00	2,910,000.00	2,382,310.66	2,779,696.95	2,643,650.62	2,729,262.77	2,342,193.55	2,498,824.70
Department number: SOLID WASTE		2,890,000.00	2,910,000.00	2,382,310.66	2,779,696.95	2,643,650.62	2,729,262.77	2,342,193.55	2,498,824.70



# Water Treatment

# Water Treatment

## Mission Statement

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

## Function & Initiative

### **FUNCTION: SUPPLY CLEANEST WATER POSSIBLE**

Optimize new plant processes to improve water quality and process efficiency.

### **FUNCTION: COMPLY WITH STATE & FEDERAL RULES**

Respond appropriately to State and Federal mandates and regulatory requirements.

### **FUNCTION: MAINTENANCE**

Maintains water and distribution system

### **INITIATIVE:**

1. Maintains SCADA (Supervisory Control and Data Acquisition) wireless readings on water pumping stations.
2. Operates water treatments plant, storage and pumping facilities.
3. Operates and maintains water lines
4. Maintains 3,000 wireless water meters with AMR (Automated Meter Reading).
5. Makes water taps.
6. Perform required monitoring for public health.
7. Perform customer service at customers’ service addresses.

## Performance Measures

Department Objectives	FY 2018-19	FY 2019-20	FY 2020-21	City-Wide Goal
<b>Goal</b> Increase Training				Develop, Retain and Attract Quality Staff



<b>Measure</b>				
Complete 4 hours of training	Yes	Yes	In Progress	
<b>Department Accomplishments</b>				
In 2019-2020 fiscal year:				
1. Completed a water improvement plan study.				
2. Completed a water capital project plan.				

<b>Positions</b>	<b>Full Time</b>	<b>Vacant</b>	<b>Part Time/ Seasonal</b>	<b>Total Authorized</b>
<b>Regular/Temporary</b>	<b>10</b>	-	-	<b>10</b>
<b>Grant Funded</b>	-	-	-	-
<b>Total Authorized</b>	<b>10</b>	-	-	<b>10</b>

**STEP PLAN**

Step	1	2	3	4	5	6	7	8	9	10
<b>Plant Operator</b>	<b>50,694</b>	<b>52,215</b>	<b>53,782</b>	<b>55,395</b>	<b>57,057</b>	<b>58,769</b>	<b>60,532</b>	<b>62,348</b>	<b>64,218</b>	<b>66,145</b>
<b>Plant Operator III</b>	<b>37,829</b>	<b>38,964</b>	<b>40,133</b>	<b>41,337</b>	<b>42,577</b>	<b>43,854</b>	<b>45,170</b>	<b>46,525</b>	<b>47,921</b>	<b>49,358</b>
<b>Plant Operator II</b>	<b>34,312</b>	<b>35,341</b>	<b>36,402</b>	<b>37,494</b>	<b>38,618</b>	<b>39,777</b>	<b>40,970</b>	<b>42,199</b>	<b>43,465</b>	<b>44,769</b>
<b>Plant Operator I</b>	<b>32,678</b>	<b>33,658</b>	<b>34,668</b>	<b>35,708</b>	<b>36,779</b>	<b>37,883</b>	<b>39,019</b>	<b>40,190</b>	<b>41,396</b>	<b>42,638</b>

**EXPENDITURE CHANGES**

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**No major changes**

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6101-33-00	FULL-TIME SALARIES	425,077.00	416,969.00	351,474.50	402,321.76	381,036.20	387,694.21	383,278.99	335,979.31
300-6104-33-00	LONGEVITY	5,320.00	2,352.00	1,972.00	2,090.00	1,874.00	1,886.00	1,934.00	1,784.00
300-6105-33-00	OVERTIME	15,000.00	11,000.00	11,105.25	11,522.13	13,287.51	13,570.88	8,940.74	15,331.78
300-6107-33-00	PART-TIME			2,749.30					
300-6109-33-00	CHRISTMAS PAY	1,080.00	837.00	866.27	785.08	839.22	866.25	812.12	758.00
300-6110-33-00	INSTRUCTOR PAY	1,560.00							
300-6113-33-00	OPEB EXPENSE					2,698.00			
300-6122-33-00	PHONE ALLOWANCE	1,320.00	960.00	1,100.00	960.00	960.00	960.00	920.00	880.00
300-6131-33-00	WORKERS COMPENSATION		7,594.00	6,852.73	8,787.95	7,943.67	10,106.51	10,507.10	9,105.32
300-6132-33-00	UNEMPLOYMENT COMPENSATION	1,620.00	90.00	1,485.32	195.64	1,739.64	90.00	1,882.38	346.48
300-6133-33-00	HEALTH INSURANCE	55,590.00	50,920.00	46,333.98	51,600.95	57,948.54	64,086.44	58,980.06	51,002.30
300-6134-33-00	DENTAL INSURANCE	3,600.00	3,600.00	2,940.00	3,450.00	2,942.13	3,029.52	3,092.32	2,622.95
300-6135-33-00	HSA CONTRIBUTION	10,000.00	12,000.00	9,707.54	11,942.46				
300-6141-33-00	TMSR	65,155.00	65,339.00	55,508.62	65,182.57	58,448.36	13		57,796.75
300-6142-33-00	SOCIAL SECURITY	33,230.00	33,057.00	27,993.29	31,914.94	29,431.34	30,417.83	29,100.02	25,813.79
300-6201-33-00	OFFICE SUPPLIES	1,000.00	1,000.00	777.51	1,127.03	1,005.30	981.39	1,229.77	1,421.05
300-6202-33-00	DATA PROCESSING SUPPLIES							57.13	
300-6204-33-00	LABORATORY SUPPLIES	20,000.00	16,000.00	15,263.37	14,198.68	13,355.68	18,104.65	14,522.81	10,878.18
300-6207-33-00	TIRES & TUBES	1,000.00	1,000.00		371.12	487.92	734.80	639.60	763.92
300-6208-33-00	MOTOR VEHICLE SUPPLIES	7,000.00	7,000.00	4,696.24	7,072.75	6,346.94	5,722.47	6,498.66	7,001.92
300-6211-33-00	MINOR TOOLS & APPARATUS	3,750.00	3,250.00	2,649.98	2,466.06	2,913.39	6,153.81	470.01	1,010.12
300-6212-33-00	JANITORIAL SUPPLIES	1,000.00	1,000.00	1,143.97	1,080.91	763.39	762.46	681.40	725.18
300-6214-33-00	CHEMICAL & MECHANICAL SUPPLIES	375,000.00	375,000.00	303,438.03	383,997.19	386,680.93	327,485.14	297,892.51	230,702.70
300-6220-33-00	OTHER SUPPLIES	1,000.00	1,000.00	517.04	1,039.56	1,022.51	1,642.80	972.57	684.59
300-6301-33-00	BUILDINGS AND GROUNDS	45,000.00	32,500.00	16,509.36	25,736.01	32,665.49	49,382.34	35,911.68	33,982.61
300-6309-33-00	CHLORINATION FACILITIES	3,000.00	3,000.00	1,751.76	3,232.00	3,131.32	3,477.41	3,598.35	3,958.21
300-6311-33-00	WATER SYSTEM	95,500.00	60,000.00	46,901.68	43,156.58	60,860.95	49,547.94	93,806.46	73,467.72
300-6312-33-00	WATER TOWERS & TANKS	7,000.00	16,500.00	15,350.00	4,540.00	4,426.98	11,795.21	3,810.35	5,009.73
300-6402-33-00	MACHINERY & HEAVY EQUIPMENT					28.17			34.86
300-6403-33-00	HEATING & COOLING EQUIPMENT	300.00	300.00	555.04	463.84	667.76	837.28	1,323.10	691.34
300-6404-33-00	AUTOMOTIVE EQUIPMENT	800.00	800.00	2,584.54	990.25	1,218.85	1,191.56	2,108.93	1,215.39
300-6407-33-00	MINOR TOOLS & EQUIPMENT		5,000.00			28.99			
300-6410-33-00	RADIO MAINTENANCE						89.19		
300-6501-33-00	COMMUNICATION	16,400.00	15,000.00	13,717.82	14,044.59	14,778.90	14,646.06	7,377.34	6,552.50
300-6502-33-00	RENTAL OF EQUIPMENT								658.45
300-6503-33-00	LIABILITY INSURANCE		35,100.00	36,398.16	33,439.08	31,354.00	29,533.20	27,078.17	22,933.41
300-6505-33-00	ADVERTISING					44.80		994.37	685.15
300-6506-33-00	BUSINESS & TRAVEL	7,500.00	4,500.00	3,287.56	4,482.08	4,468.16	4,707.96	4,099.36	2,709.63
300-6507-33-00	UNIFORMS & CLOTHING	3,550.00	1,750.00	1,706.48	1,703.34	1,641.15	1,724.87	1,702.39	1,702.03
300-6511-33-00	CONTRACTURAL AND FEE SERVICES	110,500.00	123,900.00	85,127.39	103,811.08	86,508.82	84,555.53	66,368.61	75,379.29
300-6512-33-00	UTILITY SERVICES	600,000.00	600,000.00	452,980.97	595,803.31	634,755.99	538,153.46	521,127.59	510,516.27
300-6513-33-00	DATA PROCESSING MAINTENANCE	4,300.00	4,300.00	2,490.59	3,747.77	2,928.36	7,143.45	3,288.88	5,379.82
300-6521-33-00	MEMBERSHIPS AND SUBSCRIPTIONS	700.00	600.00	140.00	560.00	561.00	567.94	600.00	480.00

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6522-33-00	INTERFUND TRANSFERS								16,720.66
300-6531-33-00	DEPRECIATION EXPENSE				696,861.97	746,868.21	761,268.17	680,842.99	206,851.26
300-6611-33-00	MACHINERY AND EQUIPMENT		140,000.00	140,656.00					
300-6612-33-00	OTHER EQUIPMENT	14,000.00							
300-6613-33-00	MOTOR VEHICLES								22,619.50
300-6617-33-00	WATER SYSTEM IMPROVEMENTS	110,100.00	82,000.00	140,135.92		.32-		28,660.77	213,318.03
300-9900-33-00	PRIOR PERIOD ADJUSTMENT						112,848.18		
<b>Subtotal:</b>		<b>2,046,952.00</b>	<b>2,135,218.00</b>	<b>1,808,868.21</b>	<b>2,534,678.68</b>	<b>2,598,662.25</b>	<b>2,545,765.04</b>	<b>2,304,171.51</b>	<b>1,959,474.20</b>
<b>Program number:</b>	<b>WATER TREATMENT</b>	<b>2,046,952.00</b>	<b>2,135,218.00</b>	<b>1,808,868.21</b>	<b>2,534,678.68</b>	<b>2,598,662.25</b>	<b>2,545,765.04</b>	<b>2,304,171.51</b>	<b>1,959,474.20</b>
<b>Department number:</b>	<b>WATER TREATMENT</b>	<b>2,046,952.00</b>	<b>2,135,218.00</b>	<b>1,808,868.21</b>	<b>2,534,678.68</b>	<b>2,598,662.25</b>	<b>2,545,765.04</b>	<b>2,304,171.51</b>	<b>1,959,474.20</b>



# **Fresh Water Supply**

# Fresh Water Supply

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## **Mission Statement**

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

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6511-34-00	CONTRACTURAL AND FEE SERVICES	1,447,350.00	1,447,350.00	1,209,222.92	566,643.07	487,922.27	549,390.34	521,051.96	536,207.16
<b>Subtotal:</b>		<b>1,447,350.00</b>	<b>1,447,350.00</b>	<b>1,209,222.92</b>	<b>566,643.07</b>	<b>487,922.27</b>	<b>549,390.34</b>	<b>521,051.96</b>	<b>536,207.16</b>
<b>Program number:</b>	<b>FRESH WATER SUPPLY</b>	<b>1,447,350.00</b>	<b>1,447,350.00</b>	<b>1,209,222.92</b>	<b>566,643.07</b>	<b>487,922.27</b>	<b>549,390.34</b>	<b>521,051.96</b>	<b>536,207.16</b>
<b>Department number:</b>	<b>FRESH WATER SUPPLY</b>	<b>1,447,350.00</b>	<b>1,447,350.00</b>	<b>1,209,222.92</b>	<b>566,643.07</b>	<b>487,922.27</b>	<b>549,390.34</b>	<b>521,051.96</b>	<b>536,207.16</b>



# Wastewater Plants

# Wastewater Plants

**Mission Statement**

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

**Function & Initiative**

<p><b>FUNCTION: MAINTAIN A HEALTHY ENVIRONMENT</b> Increase safety awareness in order to reduce occupational injuries.</p>
<p><b>FUNCTION: COMPLY WITH STATE &amp; FEDERAL RULES</b> Maintain 100% compliance with state and federal rules and regulations through receiving zero compliance deficiencies</p>

<p><b>INITIATIVE:</b></p> <ul style="list-style-type: none"> <li>. Maintains SCADA (Supervisory Control and Data Acquisition) wireless readings on water pumping stations.</li> <li>2. Operates sewer treatments plant, storage and pumping facilities.</li> <li>3. Operates and maintains sewer lines and lift stations</li> <li>5. Makes sewer taps.</li> <li>6. Perform required monitoring for public health.</li> <li>7. Perform customer service at customers’ service addresses.</li> </ul>
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**Performance Measures**

Department Objectives	FY 2017-18	FY 2018-19	FY 2019-20	City-Wide Goal
<b>Goal</b> Increase Training				Develop, Retain and Attract Quality Staff
<b>Measure</b> Complete 4 hours of training	Yes	In	Progress	

**Department Accomplishments**

In 2019-2020 fiscal year:  
 1. Appointed



2.

<b>Positions</b>	<b>Full Time</b>	<b>Vacant</b>	<b>Part Time</b>	<b>Total Authorized</b>
<b>Regular/Temporary</b>	<b>3</b>	-	-	<b>3</b>
<b>Grant Funded</b>	-	-	-	-
<b>Total Authorized</b>	<b>3</b>	-	-	<b>3</b>

#### **STEP PLAN**

<b>Step</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Plant Operator</b>	<b>50,694</b>	<b>52,215</b>	<b>53,782</b>	<b>55,395</b>	<b>57,057</b>	<b>58,769</b>	<b>60,532</b>	<b>62,348</b>	<b>64,218</b>	<b>66,145</b>
<b>Plant Operator III</b>	<b>37,829</b>	<b>38,964</b>	<b>40,133</b>	<b>41,337</b>	<b>42,577</b>	<b>43,854</b>	<b>45,170</b>	<b>46,525</b>	<b>47,921</b>	<b>49,358</b>
<b>Plan Operator II</b>	<b>34,312</b>	<b>35,341</b>	<b>36,402</b>	<b>37,494</b>	<b>38,618</b>	<b>39,777</b>	<b>40,970</b>	<b>42,199</b>	<b>43,465</b>	<b>44,769</b>
<b>Plant Operator I</b>	<b>32,678</b>	<b>33,658</b>	<b>34,668</b>	<b>35,708</b>	<b>36,779</b>	<b>37,883</b>	<b>39,019</b>	<b>40,190</b>	<b>41,396</b>	<b>42,638</b>

#### **EXPENDITURE CHANGES**

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**No major changes**

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6101-35-00	FULL-TIME SALARIES	134,181.00	143,076.00	134,781.88	138,484.90	137,284.29	126,003.96	113,243.36	114,422.49
300-6104-35-00	LONGEVITY	1,164.00	1,536.00	880.00	1,450.00	1,354.00	1,258.00	1,240.00	1,668.00
300-6105-35-00	OVERTIME	9,000.00	9,000.00	7,256.98	7,234.78	7,646.21	8,089.95	14,063.32	11,113.97
300-6109-35-00	CHRISTMAS PAY	324.00	270.00	270.72	270.69	270.70	243.65	243.65	324.86
300-6110-35-00	INSTRUCTOR PAY	780.00							
300-6113-35-00	OPEB EXPENSE					3,806.00			
300-6122-35-00	PHONE ALLOWANCE	480.00	480.00	400.00	480.00	480.00	480.00	480.00	480.00
300-6131-35-00	WORKERS COMPENSATION		1,890.00	1,853.23	1,971.03	1,854.58	2,035.39	2,212.21	2,309.10
300-6132-35-00	UNEMPLOYMENT COMPENSATION	486.00	27.00	565.17	27.00	486.00	124.38	591.31	31.31
300-6133-35-00	HEALTH INSURANCE	16,677.00	19,370.00	16,105.40	18,894.84	26,154.65	26,059.65	17,437.17	20,659.86
300-6134-35-00	DENTAL INSURANCE	1,080.00	1,080.00	780.00	1,080.00	1,048.68	932.16	855.91	911.13
300-6135-35-00	HSA CONTRIBUTION	3,000.00	3,600.00	2,557.67	3,342.33				
300-6141-35-00	TMRS	20,539.00	23,345.00	21,754.77	23,140.23	21,794.07	39-		20,871.00
300-6142-35-00	SOCIAL SECURITY	10,476.00	11,809.00	10,608.99	11,108.60	10,485.49	9,817.93	9,505.05	9,171.14
300-6201-35-00	OFFICE SUPPLIES	200.00	200.00	10.52	35.49	23.36	97.07	34.72	165.87
300-6204-35-00	LABORATORY SUPPLIES	5,500.00	4,500.00	5,390.72	5,218.57	5,101.76	4,067.98	3,987.17	3,965.42
300-6207-35-00	TIRES AND TUBES		2,100.00	1,507.07	6,135.89	680.58	3,047.57	2,392.28	3,518.48
300-6208-35-00	MOTOR VEHICLE SUPPLIES		5,000.00	4,090.98	4,902.40	5,316.74	4,789.61	3,976.39	5,215.48
300-6211-35-00	MINOR TOOLS & APPARATUS						172.87	443.23	149.16
300-6212-35-00	JANITORIAL SUPPLIES	300.00	300.00		219.63	204.62	247.78	135.68	300.95
300-6214-35-00	CHEMICAL & MECHANICAL SUPPLIES	75,000.00	70,000.00	64,257.19	69,429.03	64,186.84	94,851.06	108,930.44	51,581.52
300-6220-35-00	OTHER SUPPLIES	400.00	400.00	204.00	272.00	301.00	363.00	297.00	382.23
300-6301-35-00	BUILDINGS AND GROUNDS	9,500.00	14,500.00	3,150.00	5,285.24	7,150.45	6,292.00	19,985.74	8,602.50
300-6308-35-00	WASTEWATER TREATMENT PLANT	50,000.00	35,000.00	34,464.71	63,508.88	28,522.10	41,265.49	62,152.24	49,013.28
300-6309-35-00	CHLORINATION FACILITIES	3,500.00	3,500.00		1,260.00	1,755.29		4,862.35	2,263.05
300-6402-35-00	MACHINERY AND HEAVY EQUIPMENT	3,000.00	3,000.00	1,436.59	3,779.73	3,378.72	2,544.75	7,740.85	3,132.97
300-6403-35-00	HEATING AND COOLING EQUIPMENT	200.00	200.00			156.50		257.94	169.50
300-6404-35-00	AUTOMOTIVE EQUIPMENT	200.00	200.00	35.37	252.93	128.73	237.57	374.00	521.20
300-6501-35-00	COMMUNICATION	1,300.00	1,300.00	846.76	934.91	687.38	648.68	1,373.26	1,228.21
300-6502-35-00	RENTAL OF EQUIPMENT							210.40	
300-6503-35-00	LIABILITY INSURANCE		9,600.00	9,535.00	9,142.16	8,421.96	8,054.44	6,928.84	6,287.37
300-6505-35-00	ADVERTISING					44.80		875.69	134.44
300-6506-35-00	BUSINESS AND TRAVEL	2,500.00	1,500.00	222.00	1,307.18	1,130.00	1,671.31	925.00	711.00
300-6507-35-00	UNIFORMS AND CLOTHING	1,150.00	550.00	835.25	753.39	549.36	578.59	848.10	742.65
300-6511-35-00	CONTRACTURAL AND FEE SERVICES	73,900.00	58,629.00	42,113.70	48,286.38	56,498.14	73,536.21	46,968.06	56,311.76
300-6512-35-00	UTILITY SERVICES	145,000.00	120,000.00	130,551.37	140,196.37	125,233.89	120,676.30	123,714.97	105,408.31
300-6513-35-00	DATA PROCESSING MAINTENANCE	400.00	400.00	24.00	196.00	154.00	1,291.63	97.50	2,546.67
300-6521-35-00	MEMBERSHIPS AND SUBSCRIPTIONS	180.00	180.00			70.00		60.00	180.00
300-6531-35-00	DEPRECIATION EXPENSE				401,167.75	408,219.92	376,596.45	311,430.92	294,837.31
300-6601-35-00	BUILDINGS					13,600.00			
300-6618-35-00	WASTEWATER SYSTEM IMPROVEMENTS	35,000.00	109,000.00	18,100.71		.19-		23,671.50	169,389.00
300-9900-35-00	PRIOR PERIOD ADJUSTMENT						37,616.06		

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
Subtotal:		605,417.00	655,542.00	514,590.75	969,768.33	944,180.62	953,691.10	892,546.25	948,721.19
Program number:	WASTEWATER PLANTS	605,417.00	655,542.00	514,590.75	969,768.33	944,180.62	953,691.10	892,546.25	948,721.19
Department number:	WASTEWATER PLANTS	605,417.00	655,542.00	514,590.75	969,768.33	944,180.62	953,691.10	892,546.25	948,721.19



# Utility Department

# Utility Department

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**Mission Statement**

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

**Function & Initiative**

<p><b>FUNCTION: INSTAL NEW WATER METERS</b> Begin installation of the automated metering infrastructure (AMI).</p>
<p><b>FUNCTION: UTILIZE STAFF FOR OPERATIONS</b> The department is responsible for the operation, maintenance, repair and extension of the City’s water distribution and wastewater collection systems in order that the City may provide reliable and adequate water and sewer services to its customers</p>

<p><b>INITIATIVE:</b></p> <ol style="list-style-type: none"> <li>1. Construct water and sewer imporvements.</li> <li>2. Directs and manages infrastructure systems</li> </ol>
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**Performance Measures**

Department Objectives	FY 2018-19	FY 2019-20	FY 2020-21	City-Wide Goal
<b>Goal</b> Increase Training				Develop, Retain and Attract Quality Staff
<b>Measure</b> Complete 4 hours of training	Yes	Yes	In Progress	

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
<b>Regular/Temporary</b>	<b>18</b>	-	-	<b>18</b>
<b>Grant Funded</b>	-	-	-	-
<b>Total Authorized</b>	<b>18</b>	-	-	<b>18</b>

## STEP PLAN

Step	1	2	3	4	5	6	7	8	9	10
Utilities Foreman	50,694	52,215	53,782	55,395	57,057	58,769	60,532	62,348	64,218	66,145
Technician III	37,829	38,964	40,133	41,337	42,577	43,854	45,170	46,525	47,921	49,358
Technician II	34,312	35,341	36,402	37,494	38,618	39,777	40,970	42,199	43,465	44,769
Technician I	32,678	33,658	34,668	35,708	36,779	37,883	39,019	40,190	41,396	42,638
Meter Reader	31,122	32,056	33,017	34,008	35,028	36,079	37,161	38,276	39,424	40,607
Operation Manager	58,685	60,445	62,259	64,127	66,051	68,032	70,073	72,175	74,341	76,571
Electrician II	43,792	45,106	46,459	47,852	49,288	50,767	52,290	53,858	55,474	57,138
Electrician I	41,706	42,958	44,246	45,574	46,941	48,349	49,800	51,294	52,832	54,417
Welder	37,829	38,964	40,133	41,337	42,577	43,854	45,170	46,525	47,921	49,358
Maintenance II	32,678	33,658	34,668	35,708	36,779	37,883	39,019	40,190	41,396	42,638
Maintenance I	29,640	30,529	31,445	32,388	33,360	34,361	35,392	36,453	37,547	38,673
Administrative Assistant	37,829	38,964	40,133	41,337	42,577	43,854	45,170	46,525	47,921	49,358

## EXPENDITURE CHANGES

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No major changes

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6101-36-00	FULL-TIME SALARIES	550,608.00	531,869.00	402,953.03	444,701.91	426,078.69	420,862.09	452,339.49	426,073.75
300-6104-36-00	LONGEVITY	5,720.00	4,416.00	3,226.00	4,186.00	2,968.00	2,746.00	3,912.00	3,522.00
300-6105-36-00	OVERTIME	24,000.00	24,000.00	12,923.99	21,164.78	19,563.27	17,529.72	26,070.58	20,841.73
300-6109-36-00	CHRISTMAS PAY	1,512.00	1,148.00	974.56	1,082.84	974.56	1,001.63	1,123.44	988.09
300-6110-36-00	INSTRUCTOR PAY	780.00							
300-6122-36-00	PHONE ALLOWANCE	960.00	1,680.00	1,200.00	1,680.00	1,200.00	1,200.00	1,200.00	1,300.00
300-6131-36-00	WORKERS COMPENSATION		9,914.00	7,869.52	9,945.64	9,098.44	10,474.68	12,806.08	11,577.96
300-6132-36-00	UNEMPLOYMENT COMPENSATION	2,350.00	129.00	1,864.19	218.55	2,260.19	117.39	2,388.93	354.87
300-6133-36-00	HEALTH INSURANCE	77,826.00	83,981.00	68,884.80	79,562.67	99,689.60	96,516.68	81,393.38	73,038.03
300-6134-36-00	DENTAL INSURANCE	5,040.00	4,320.00	3,495.01	4,350.00	4,296.75	3,947.20	4,058.79	4,114.01
300-6135-36-00	HSA CONTRIBUTION	14,000.00	16,803.00	10,570.23	13,279.50				
300-6141-36-00	TMRS	83,939.00	85,138.00	63,801.29	73,628.51	66,791.59	.08		73,822.48
300-6142-36-00	SOCIAL SECURITY	42,807.00	43,078.00	30,721.25	34,461.02	32,204.13	32,298.08	35,009.71	33,280.59
300-6201-36-00	OFFICE SUPPLIES	200.00	200.00	365.09	358.03	111.10	257.34	270.53	1,829.30
300-6207-36-00	TIRES AND TUBES		8,000.00	3,315.17	6,516.30	8,278.51	8,529.95	8,075.94	4,965.71
300-6208-36-00	MOTOR VEHICLE SUPPLIES	38,000.00	38,000.00	22,406.35	36,166.02	40,688.76	32,590.75	32,305.03	35,333.98
300-6211-36-00	MINOR TOOLS & APPARATUS	14,000.00	14,000.00	10,748.13	12,731.86	14,641.16	12,685.45	12,322.02	13,989.90
300-6220-36-00	OTHER SUPPLIES	400.00	400.00	192.21	258.45	370.07	328.65	397.22	359.70
300-6301-36-00	BUILDINGS AND GROUNDS	6,000.00	5,000.00	2,429.34	4,951.04	4,594.61	4,636.00	5,259.41	4,548.81
300-6307-36-00	SANITARY SEWERS	70,000.00	58,750.00	36,460.36	41,168.21	78,299.09	42,481.74	123,747.95	81,411.26
300-6311-36-00	WATER SYSTEM	80,000.00	88,750.00	81,915.36	138,410.38	115,402.70	81,612.16	121,920.87	280,409.08
300-6314-36-00	METERS AND SETTINGS	35,000.00	25,000.00	11,615.17	18,158.58	22,578.46	28,006.31	28,689.93	23,849.56
300-6401-36-00	OFFICE EQUIPMENT	4,500.00	4,560.00						
300-6402-36-00	MACHINERY AND HEAVY EQUIPMENT	35,000.00	35,000.00	32,157.26	31,276.64	40,864.49	33,988.57	34,048.99	41,237.05
300-6404-36-00	AUTOMOTIVE EQUIPMENT	6,000.00	6,000.00	3,150.70	4,099.63	5,026.45	6,151.84	9,420.93	11,937.15
300-6407-36-00	MINOR TOOLS AND EQUIPMENT						3,046.07-		
300-6410-36-00	RADIO MAINTENANCE								485.50
300-6501-36-00	COMMUNICATION	11,000.00	11,000.00	8,764.23	8,845.04	8,586.28	8,316.28	9,002.46	12,918.74
300-6502-36-00	RENTAL OF EQUIPMENT							18.00	
300-6503-36-00	LIABILITY INSURANCE		14,664.00	14,143.24	13,965.12	12,178.76	11,595.08	9,510.48	9,626.48
300-6505-36-00	ADVERTISING						24.00	797.70	361.12
300-6506-36-00	BUSINESS AND TRAVEL	5,000.00	4,000.00	1,250.94	1,928.73	2,373.65	4,113.27	4,482.50	3,189.94
300-6507-36-00	UNIFORMS AND CLOTHING	7,000.00	4,000.00	3,932.11	3,530.97	5,400.85	4,302.64	2,926.09	2,937.98
300-6511-36-00	CONTRACTURAL AND FEE SERVICES	20,000.00	10,000.00	7,977.69	27,894.49	18,477.30	50,517.78	27,751.11	22,913.34
300-6512-36-00	UTILITY SERVICES	9,000.00	9,000.00	6,830.12	8,633.20	9,930.47	7,106.78	8,164.82	7,354.84
300-6513-36-00	DATA PROCESSING MAINTENANCE	3,750.00	3,750.00	3,025.00	3,420.00	3,774.25	2,915.00	3,203.06	3,737.33
300-6521-36-00	MEMBERSHIPS AND SUBSCRIPTIONS	800.00	600.00	60.00	60.00			50.00	160.00
300-6522-36-00	INTERFUND TRANSFERS							5,000.00	
300-6531-36-00	DEPRECIATION EXPENSE				707,029.44	654,161.08	2,613,397.37	2,440,750.70	632,403.02
300-6610-36-00	OFFICE EQUIPMENT								1,733.48
300-6611-36-00	MACHINERY AND EQUIPMENT	129,000.00				.35			
300-6612-36-00	OTHER EQUIPMENT								9,592.00
300-6613-36-00	MOTOR VEHICLES		75,000.00	74,990.10		.29-			64,279.00

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6617-36-00	WATER SYSTEM IMPROVEMENTS	50,000.00					8,818.30	29,307.33-	424,053.89
300-6618-36-00	WASTEWATER SYSTEM IMPROVEMENTS	14,000.00				.26-		10,536.80-	471,375.34
300-9900-36-00	PRIOR PERIOD ADJUSTMENT						125,386.87		
<b>Subtotal:</b>		<b>1,348,192.00</b>	<b>1,222,150.00</b>	<b>934,212.44</b>	<b>1,757,663.55</b>	<b>1,710,863.06</b>	<b>3,671,409.61</b>	<b>3,468,574.01</b>	<b>2,815,907.01</b>
<b>Program number:</b>	<b>UTILITY DEPARTMENT</b>	<b>1,348,192.00</b>	<b>1,222,150.00</b>	<b>934,212.44</b>	<b>1,757,663.55</b>	<b>1,710,863.06</b>	<b>3,671,409.61</b>	<b>3,468,574.01</b>	<b>2,815,907.01</b>
<b>Department number:</b>	<b>UTILITY DEPARTMENT</b>	<b>1,348,192.00</b>	<b>1,222,150.00</b>	<b>934,212.44</b>	<b>1,757,663.55</b>	<b>1,710,863.06</b>	<b>3,671,409.61</b>	<b>3,468,574.01</b>	<b>2,815,907.01</b>





# **Utility Department Vehicular Services**

# Utility Department Vehicular Services

## Mission Statement

General Fund Fleet Services Department provides timely and cost-effective maintenance and repairs on all City vehicles and equipment. The department strives to maintain a high level of compliance with preventative maintenance. The department supports approximately 250 vehicles/equipment for departments including: Police, Fire, Public Works, Code Enforcement, Streets, utilities, Water Treatment Plant, and Wastewater Treatment Plant.

## Function & Initiative

### FUNCTION: KEEPING MECHANICS INFORMED

Continue to conduct and obtain mechanic training in hydraulic systems, new engine designs, and transmission updates.

### FUNCTION: WORKING PRODUCTIVELY

Further develop fleet maintenance software to utilize its potential more thoroughly (PM Scheduling, Mechanic Productivity, Cost, Analysis Parts Inventories, etc.).

### FUNCTION: FLEET MAINTENANCE

To maintain the City's vehicles to provide the highest standard of safety and efficiency

### INITIATIVE:

Provide cost-effective and efficient maintenance services to ensure vehicles and equipment are serviced, safe, and reliable.

## Performance Measure

Department Objectives	FY 2018-19	FY 2019-20	FY 2020-21	City-Wide Goal
<b>Goal</b> Maintain certification	yes	yes	In Progress	Provide and Support Educational Opportunities
<b>Measure</b> Taking classes as they become available				
<b>Goal</b> Maintain City Vehicles				Provide and Maintain Safety
<b>Measure</b> Completed Work orders				
Issues Calls resolved - Critical	Less than 1 day	Less than 1 day	In Progress	
Issue calls resolved - noncritical	Less than 3 days	Less than 3 days	In Progress	

## Department Accomplishments

In 2019-2020 fiscal year:

Implement a Fleet maintenance program for vehicles.

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
Regular/Temporary	3	-	-	3
Grant Funded	-	-	-	-
<b>Total Authorized</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>

## STEP PLAN

Step	1	2	3	4	5	6	7	8	9	10
<b>Fleet Foreman</b>	<b>50,694</b>	<b>52,215</b>	<b>53,782</b>	<b>55,395</b>	<b>57,057</b>	<b>58,769</b>	<b>60,532</b>	<b>62,348</b>	<b>64,218</b>	<b>66,145</b>
<b>Fleet Technician II</b>	<b>41,706</b>	<b>42,958</b>	<b>44,246</b>	<b>45,574</b>	<b>46,941</b>	<b>48,349</b>	<b>49,800</b>	<b>51,294</b>	<b>52,832</b>	<b>54,417</b>
<b>Fleet Technician I</b>	<b>37,829</b>	<b>38,964</b>	<b>40,133</b>	<b>41,337</b>	<b>42,577</b>	<b>43,854</b>	<b>45,170</b>	<b>46,525</b>	<b>47,921</b>	<b>49,358</b>
<b>Plant Operator</b>	<b>50,694</b>	<b>52,215</b>	<b>53,782</b>	<b>55,395</b>	<b>57,057</b>	<b>58,769</b>	<b>60,532</b>	<b>62,348</b>	<b>64,218</b>	<b>66,145</b>

## EXPENDITURE CHANGES

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No major change

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6101-37-00	FULL-TIME SALARIES	66,750.00				126,525.18	128,424.62	127,822.44	125,039.64
300-6104-37-00	LONGEVITY	654.00				780.00	923.00	946.00	979.00
300-6105-37-00	OVERTIME					1,481.27	2,482.76	2,834.59	343.57
300-6109-37-00	CHRISTMAS PAY	162.00				297.78	324.82	311.28	324.84
300-6113-37-00	OPEB EXPENSE					894.00			
300-6122-37-00	PHONE ALLOWANCE	240.00				240.00	240.00	240.00	220.00
300-6131-37-00	WORKERS COMPENSATION					2,634.48	2,919.25	2,845.17	2,890.67
300-6132-37-00	UNEMPLOYMENT COMPENSATION					566.95	38.52	599.13	64.35
300-6133-37-00	HEALTH INSURANCE	8,340.00				28,607.44	24,999.74	22,147.80	22,102.23
300-6134-37-00	DENTAL INSURANCE	540.00				1,165.16	1,048.64	1,159.56	1,118.17
300-6141-37-00	TMRS	10,171.00				19,172.68	.48-		20,691.32
300-6142-37-00	SOCIAL SECURITY	5,187.00				9,315.11	9,941.38	9,621.10	8,988.16
300-6201-37-00	OFFICE SUPPLIES					307.64	451.98	387.73	919.98
300-6207-37-00	TIRES AND TUBES	50,000.00				296.87	394.25	66.13	390.39
300-6208-37-00	MOTOR VEHICLE SUPPLIES	100,000.00				3,707.25	873.75	787.35	993.52
300-6211-37-00	MINOR TOOLS AND APPARATUS					8,859.10	7,863.59	4,607.94	4,633.89
300-6212-37-00	JANITORIAL SUPPLIES					1,497.29	2,567.32	2,096.69	2,471.56
300-6214-37-00	CHEMICAL & MECHANICAL SUPPLIES					1,671.92	1,391.74	620.36	525.00
300-6220-37-00	OTHER SUPPLIES					341.71	146.88	117.10	235.75
300-6301-37-00	BUILDINGS AND GROUNDS					7,837.53	4,430.26	15,293.04	5,866.02
300-6402-37-00	MACHINERY AND HEAVY EQUIPMENT					248.27	605.88	391.13	267.24
300-6403-37-00	HEATING AND COOLING EQUIPMENT					439.19	80.05	2,975.77	165.31
300-6404-37-00	AUTOMOTIVE EQUIPMENT	10,000.00				720.33	202.97	584.35	429.00
300-6501-37-00	COMMUNICATION					3,632.14	3,653.53	3,714.14	3,428.39
300-6503-37-00	LIABILITY INSURANCE					1,650.88	1,583.28	1,355.32	1,242.10
300-6505-37-00	ADVERTISING						10.50		34.63
300-6506-37-00	BUSINESS AND TRAVEL					147.95	922.49	1,188.49	1,803.10
300-6507-37-00	UNIFORMS AND CLOTHING					1,224.03	1,043.05	897.00	1,368.39
300-6511-37-00	CONTRACTURAL AND FEE SERVICES					766.50	3,370.00	1,096.33	723.00
300-6512-37-00	UTILITY SERVICES					11,472.30	10,327.45	12,203.93	10,300.04
300-6513-37-00	DATA PROCESSING MAINTENANCE					2,242.24	1,334.60	2,172.55	3,437.79
300-6521-37-00	MEMBERSHIPS AND SUBSCRIPTIONS					9.20		153.50	
300-6522-37-00	INTERFUND TRANSFERS		250,000.00	102,603.48	217,647.22				
300-6531-37-00	DEPRECIATION EXPENSE				36,806.68	41,301.56	39,762.88	39,081.75	30,735.91
300-6611-37-00	MACHINERY AND EQUIPMENT					525.70	849.50		23,678.00
300-6613-37-00	MOTOR VEHICLES						.45-		25,691.82
300-9900-37-00	PRIOR PERIOD ADJUSTMENT						37,616.05		
Subtotal:		252,044.00	250,000.00	102,603.48	254,453.90	280,579.65	290,823.80	258,317.67	302,102.78
Program number:	UTILITY FUND VEHICLE SER	252,044.00	250,000.00	102,603.48	254,453.90	280,579.65	290,823.80	258,317.67	302,102.78
Department number:	UTILITY FUND VEHICLE SERV	252,044.00	250,000.00	102,603.48	254,453.90	280,579.65	290,823.80	258,317.67	302,102.78



# **Utility Non-Departmental**

# Utility Non-Departmental

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## Mission Statement

This Department accounts for General Fund expenditures which are non-departmental in nature. Included in this department is General Fund Contingency. Non-departmental expenditures are those expenditures that do not readily pertain to any specific department.

## Function & Initiative

**FUNCTION: RESERVE FUNDS**

Reserve funds are normally authorized by City Council action or by bond covenants and accumulate resources for specific purposes.

**FUNCTION: RESERVE APROPRIATIONS (GENERAL AND WATER & SEWER)**

The Reserve Appropriation budgets provide funding for emergency purposes as well as a variety of other purposes. Those being, uncollectable accounts, purchase of plastic bags for resale to the public, bank depository services, and public safety equipment.

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6131-39-00	WORKERS COMPENSATION	20,000.00							
300-6503-39-00	LIABILITY INSURANCE	60,000.00							
300-6511-39-00	CONTRACTUAL AND FEE SERVICES							9,669.00	
300-6513-39-00	DATA PROCESSING MAINTENANCE	20,500.00	20,500.00	18,895.90	6,498.15	8,376.29	3,321.00	3,162.85	3,012.24
300-6522-39-00	INTERFUND TRANSFER	750,000.00	860,000.00	413,327.00	772,679.30	944,365.26	886,858.25	846,223.92	610,944.54
300-6531-39-00	DEPRECIATION EXPENSE								10,820.00-
300-6622-39-00	CONTINGENCY	133,028.00			3,352.85				
<b>Subtotal:</b>		<b>983,528.00</b>	<b>880,500.00</b>	<b>432,222.90</b>	<b>782,530.30</b>	<b>952,741.55</b>	<b>890,179.25</b>	<b>859,055.77</b>	<b>603,136.78</b>
<b>Program number:</b>	<b>UTILITY NON-DEPARTMENTAL</b>	<b>983,528.00</b>	<b>880,500.00</b>	<b>432,222.90</b>	<b>782,530.30</b>	<b>952,741.55</b>	<b>890,179.25</b>	<b>859,055.77</b>	<b>603,136.78</b>
<b>Department number:</b>	<b>UTILITY NON-DEPARTMENTAL</b>	<b>983,528.00</b>	<b>880,500.00</b>	<b>432,222.90</b>	<b>782,530.30</b>	<b>952,741.55</b>	<b>890,179.25</b>	<b>859,055.77</b>	<b>603,136.78</b>



# **Airport Fund**





# Airport

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**Mission Statement**

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

**Function & Initiative**

<p><b>FUNCTION: MARKET OFF AVAILABLE PROPERTY</b> Market available land to commercial developers.</p>
<p><b>FUNCTION: MARKET ATTRACTION&amp; SUSTAINABILITY</b> Continue working with contracted Air Service Development Consultant to determine market attraction and sustainability of new hub air service</p>

Positions	Full Time	Vacant	Part Time	Total Authorized
Regular/Temporary	3	-	-	3
Grant Funded	-	-	-	-
<b>Total Authorized</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>

**STEP PLAN**

Step	1	2	3	4	5	6	7	8	9	10
<b>Service Technician</b>	<b>34,312</b>	<b>35,341</b>	<b>36,402</b>	<b>37,494</b>	<b>38,618</b>	<b>39,777</b>	<b>40,970</b>	<b>42,199</b>	<b>43,465</b>	<b>44,769</b>

**EXPENDITURE CHANGES**

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**No major changes**

Department:

Program:

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
435-5235-00-00	AVIATION FUEL SALES	600,000.00-	626,710.00-	475,213.94-	644,147.16-	625,251.64-	674,569.81-	752,132.40-	744,615.04-
435-5510-00-00	LEASES AND RENTALS	190,000.00-	180,000.00-	167,369.96-	195,376.53-	180,112.70-	166,005.40-	139,115.40-	154,231.36-
435-5705-00-00	SALE OF EQUIPMENT AND MATERIAL	2,000.00-	3,500.00-			2,303.36-	5,560.03-	6,260.00-	
435-5730-00-00	INTERFUND TRANSFERS				14,880.00-		3,980.39-		
435-5735-00-00	MISCELLANEOUS REVENUE	400.00-	600.00-	346.12-	345.84-	164,634.71-	540.82-	562.28-	807.41-
Subtotal:		792,400.00-	810,810.00-	642,930.02-	854,749.53-	972,302.41-	850,656.45-	898,070.08-	899,653.81-
Program number:		792,400.00-	810,810.00-	642,930.02-	854,749.53-	972,302.41-	850,656.45-	898,070.08-	899,653.81-
Department number:		792,400.00-	810,810.00-	642,930.02-	854,749.53-	972,302.41-	850,656.45-	898,070.08-	899,653.81-
Revenue	Subtotal -----	792,400.00-	810,810.00-	642,930.02-	854,749.53-	972,302.41-	850,656.45-	898,070.08-	899,653.81-

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
435-6111-00-00	PENSION EXPENSE						27,621.16	25,443.70	
	Subtotal:						27,621.16	25,443.70	
	Program number:						27,621.16	25,443.70	
	Department number:						27,621.16	25,443.70	

Department: 31 AIRPORT

Program: AIRPORT

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
435-6101-31-00	FULL TIME SALARIES	160,746.00	159,489.00	134,791.50	155,609.40	160,579.23	132,458.68	148,511.67	140,341.98
435-6104-31-00	LONGEVITY	1,596.00	1,968.00	1,636.00	1,836.00	1,692.00	1,688.00	1,722.00	1,578.00
435-6105-31-00	OVERTIME	200.00	200.00	358.12	1,265.54	490.79	263.57	875.87	404.14
435-6109-31-00	CHRISTMAS PAY	324.00	297.00	324.84	297.77	297.79	324.85	324.85	324.86
435-6113-31-00	OPEB EXPENSE					922.00			
435-6120-31-00	TRAVEL ALLOWANCE	3,000.00	3,000.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
435-6122-31-00	PHONE ALLOWANCE	840.00	480.00	700.00	480.00	480.00	480.00	480.00	480.00
435-6131-31-00	WORKERS COMPENSATION	1,890.00	1,890.00	1,724.35	2,030.80	1,895.93	633.92	2,545.85	2,520.13
435-6132-31-00	UNEMPLOYMENT COMPENSATION	36.00	36.00	432.00	27.00	486.00	27.00	513.00	27.00
435-6133-31-00	HEALTH INSURANCE	16,677.00	19,370.00	17,784.14	19,879.23	28,164.53	16,349.79	15,436.44	14,912.29
435-6134-31-00	DENTAL INSURANCE	1,080.00	1,080.00	900.00	1,080.00	1,048.68	844.77	993.96	993.96
435-6135-31-00	HSA CONTRIBUTION	3,000.00	3,600.00	2,952.26	3,647.74				
435-6141-31-00	TMRS	24,977.00	25,018.00	21,251.88	25,287.26	23,479.56	30		23,822.54
435-6142-31-00	SOCIAL SECURITY	12,737.00	12,656.00	10,039.69	11,756.35	11,037.94	11,162.92	11,810.87	11,139.84
435-6144-31-00	SALARY ADJUSTMENT	226.00	226.00						
435-6201-31-00	OFFICE SUPPLIES	800.00	800.00	844.15	1,296.92	919.80	1,060.61	426.17	455.67
435-6207-31-00	TIRES AND TUBES	2,000.00	2,200.00	920.22	1,027.00	1,887.24	928.18	171.90	395.85
435-6208-31-00	MOTOR VEHICLE SUPPLIES	4,000.00	4,000.00	2,795.60	5,786.48	3,787.90	3,149.55	3,141.28	2,782.15
435-6209-31-00	AVIATION FUEL	400,000.00	430,000.00	311,548.93	437,939.60	482,434.27	434,091.94	434,538.56	503,443.70
435-6211-31-00	MINOR TOOLS & APPARATUS	500.00	500.00	203.23	509.29	238.85	895.50	235.31	376.37
435-6212-31-00	JANITORIAL SUPPLIES	1,500.00	1,500.00	1,487.11	1,573.28	1,420.17	1,377.95	1,017.60	2,359.05
435-6220-31-00	OTHER SUPPLIES	5,000.00	5,000.00	4,351.62	3,403.75	5,148.28	4,074.39	6,649.09	6,265.65
435-6301-31-00	BUILDINGS AND GROUNDS	4,000.00	3,000.00	2,670.96	5,556.18	2,922.47	2,421.96	1,664.28	3,619.33
435-6320-31-00	OTHER	16,025.00							
435-6402-31-00	MACHINERY AND HEAVY EQUIPMENT	7,000.00	7,000.00	3,864.44	6,331.27	8,735.87	8,004.56	3,994.07	5,559.74
435-6403-31-00	HEATING AND COOLING EQUIPMENT	1,000.00	1,000.00		3,536.96	390.09	1,154.30	1,419.56	337.59
435-6404-31-00	AUTOMOTIVE EQUIPMENT	2,000.00	2,000.00	1,717.42	3,052.74	2,376.49	1,294.52	4,776.49	2,215.09
435-6410-31-00	RADIO MAINTENANCE								99.12
435-6501-31-00	COMMUNICATION	13,900.00	13,900.00	10,371.40	12,318.47	12,485.80	12,462.65	4,177.73	3,776.84
435-6502-31-00	RENTAL OF EQUIPMENT								349.47
435-6503-31-00	LIABILITY INSURANCE	14,950.00	14,950.00	14,793.04	14,240.28	13,568.00	13,390.40	12,246.73	14,860.94
435-6506-31-00	BUSINESS AND TRAVEL	1,000.00	1,000.00			879.33		660.28	
435-6507-31-00	UNIFORMS AND CLOTHING	1,000.00	750.00	137.99	719.81	221.25	143.94	493.82	383.34
435-6511-31-00	CONTRACTUAL AND FEE SERVICES	8,000.00	3,000.00	7,819.92	7,024.42	2,466.00	5,696.00	5,266.00	8,347.45
435-6512-31-00	UTILITY SERVICES	25,000.00	23,000.00	21,120.93	23,548.84	23,396.61	19,838.89	21,307.98	18,179.54
435-6513-31-00	DATA PROCESSING MAINTENANCE	3,500.00	3,500.00	381.80	2,190.72	3,266.52	3,763.11	3,828.45	780.00
435-6521-31-00	MEMBERSHIPS AND SUBSCRIPTIONS	500.00	500.00	476.50	534.45	507.45	312.95	712.37	498.35
435-6522-31-00	INTERFUND TRANSFERS	36,996.00	45,000.00		28,206.24	35,056.00	7,505.81	77,611.91	97,335.50
435-6529-31-00	SALES TAX	900.00	900.00	851.92	952.55	936.45	897.80	922.33	741.95
435-6531-31-00	DEPRECIATION EXPENSE				565,629.95	555,163.55	1,114,572.22	1,098,953.76	532,764.76
435-6611-31-00	MACHINERY AND EQUIPMENT	15,500.00	6,000.00						14,900.00
435-6621-31-00	OTHER IMPROVEMENTS		12,000.00	9,028.00					
435-9900-31-00	PRIOR PERIOD ADJUSTMENT						39,805.36		

Department: 31 AIRPORT

Program: AIRPORT

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
Subtotal:		792,400.00	810,810.00	590,779.96	1,351,576.29	1,391,782.84	1,844,075.79	1,870,430.18	1,420,372.19
Program number:	AIRPORT	792,400.00	810,810.00	590,779.96	1,351,576.29	1,391,782.84	1,844,075.79	1,870,430.18	1,420,372.19
Department number:	AIRPORT	792,400.00	810,810.00	590,779.96	1,351,576.29	1,391,782.84	1,844,075.79	1,870,430.18	1,420,372.19
Expenditure	Subtotal -----	792,400.00	810,810.00	590,779.96	1,351,576.29	1,391,782.84	1,871,696.95	1,895,873.88	1,420,372.19
Fund number:	435 AIRPORT FUND			52,150.06-	496,826.76	419,480.43	1,021,040.50	997,803.80	520,718.38



# **TXDOT Ramp Grant Fund**

Fund: 437 TXDOT RAMP GRANT FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
437-5605-00-00	INTERGOVERNMENTAL REVENUE		45,000.00-	40,001.24-	26,972.00-	7,505.82-	27,611.91-	22,335.50-	
437-5610-00-00	GRANT INCOME	119,000.00-							
437-5730-00-00	INTERFUND TRANSFERS	36,996.00-	45,000.00-	13,326.24-	35,056.00-	7,505.81-	26,918.09	22,335.50-	
Subtotal:		155,996.00-	90,000.00-	53,327.48-	62,028.00-	15,011.63-	693.82-	44,671.00-	
Program number:		155,996.00-	90,000.00-	53,327.48-	62,028.00-	15,011.63-	693.82-	44,671.00-	
Department number:		155,996.00-	90,000.00-	53,327.48-	62,028.00-	15,011.63-	693.82-	44,671.00-	
Revenue	Subtotal -----	155,996.00-	90,000.00-	53,327.48-	62,028.00-	15,011.63-	693.82-	44,671.00-	



Fund: 437 TXDOT RAMP GRANT FUND

Department: 31 TXDOT RAMP GRANT

Program: TXDOT RAMP GRANT

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
437-6301-31-00	BUILDINGS AND GROUNDS		84,004.00	11,309.70	47,361.48	47,948.00	8,181.13	693.82	32,739.00
437-6511-31-00	CONTRACTUAL AND FEE SERVICES	5,996.00	5,996.00		5,966.00	5,996.00	8,954.50	5,960.00	5,966.00
437-6621-31-00	OTHER IMPROVEMENTS	150,000.00		130,000.00					
<b>Subtotal:</b>		<b>155,996.00</b>	<b>90,000.00</b>	<b>141,309.70</b>	<b>53,327.48</b>	<b>53,944.00</b>	<b>17,135.63</b>	<b>6,653.82</b>	<b>38,705.00</b>
Program number: TXDOT RAMP GRANT		155,996.00	90,000.00	141,309.70	53,327.48	53,944.00	17,135.63	6,653.82	38,705.00
Department number: TXDOT RAMP GRANT		155,996.00	90,000.00	141,309.70	53,327.48	53,944.00	17,135.63	6,653.82	38,705.00
Expenditure Subtotal -----		155,996.00	90,000.00	141,309.70	53,327.48	53,944.00	17,135.63	6,653.82	38,705.00
Fund number: 437 TXDOT RAMP GRANT FUND				141,309.70		8,084.00-	2,124.00	5,960.00	5,966.00-



## **Special Revenue Funds**



# Tourism



Fund: 409 TOURISM/HISTORICAL BUDGET FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
409-5720-00-00	CONTRIBUTIONS AND MEMORIALS		1,000.00-		5,000.00-	1,000.00-	9,700.00-	7,725.00-	10,600.00-
409-5730-00-00	INTERFUND TRANSFERS	140,000.00-	40,000.00-	40,000.00-	40,000.00-	40,000.00-	40,000.00-	40,000.00-	40,000.00-
409-5735-00-00	MISCELLANEOUS REVENUE	5,000.00-	4,000.00-	5,426.75-	5,167.15-	3,226.00-	1,310.00-	4,885.00-	4,635.00-
<b>Subtotal:</b>		145,000.00-	45,000.00-	45,426.75-	50,167.15-	44,226.00-	51,010.00-	52,610.00-	55,235.00-
<b>Program number:</b>		145,000.00-	45,000.00-	45,426.75-	50,167.15-	44,226.00-	51,010.00-	52,610.00-	55,235.00-
<b>Department number:</b>		145,000.00-	45,000.00-	45,426.75-	50,167.15-	44,226.00-	51,010.00-	52,610.00-	55,235.00-
<b>Revenue</b>	<b>Subtotal -----</b>	145,000.00-	45,000.00-	45,426.75-	50,167.15-	44,226.00-	51,010.00-	52,610.00-	55,235.00-

Fund: 409 TOURISM/HISTORICAL BUDGET FUND

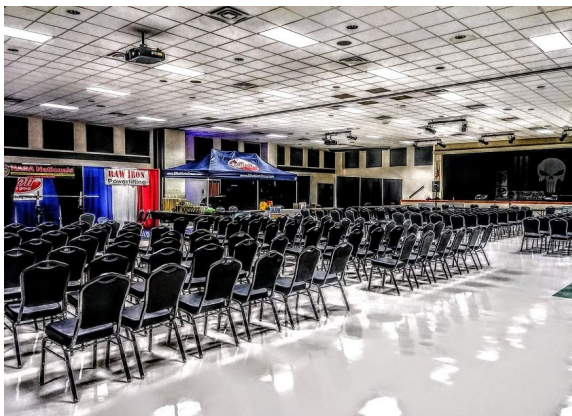
Department: 8 TOURISM/HISTORICAL BUDGET  
Period Ending: 8/2020

Program: TOURISM/HISTORICAL BUDGET

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
409-6220-08-00	OTHER SUPPLIES	5,000.00	5,000.00		19,352.16	2,602.85	5,930.66	54,323.73	8,797.06
409-6509-08-00	PROMOTIONS	20,000.00	20,000.00	21,617.39	22,875.11	14,612.00	11,400.00	29,623.75	7,700.00
409-6511-08-00	CONTRACTUAL AND FEE SERVICES	20,000.00	20,000.00	6,027.81	32,777.00	19,450.00	26,236.76	8,917.50	27,517.19
409-6621-08-00	OTHER IMPROVEMENTS	100,000.00							14,700.00
Subtotal:		145,000.00	45,000.00	27,645.20	75,004.27	36,664.85	43,567.42	92,864.98	58,714.25
Program number:	TOURISM/HISTORICAL BUDGE	145,000.00	45,000.00	27,645.20	75,004.27	36,664.85	43,567.42	92,864.98	58,714.25
Department number:	TOURISM/HISTORICAL BUDGET	145,000.00	45,000.00	27,645.20	75,004.27	36,664.85	43,567.42	92,864.98	58,714.25
Expenditure	Subtotal -----	145,000.00	45,000.00	27,645.20	75,004.27	36,664.85	43,567.42	92,864.98	58,714.25
Fund number:	409 TOURISM/HISTORICAL BUDGET FUND			17,781.55-	24,837.12	7,561.15-	7,442.58-	40,254.98	3,479.25



# **Civic Center Fund**



**A PLACE OF MANY VALUES:  
CONVENTIONS...PARTIES...AND MORE!**



Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
400-5505-00-00	INTEREST INCOME	3,000.00-	3,000.00-	2,146.31-	4,965.01-	3,505.80-	2,187.32-	844.40-	212.82-
400-5510-00-00	LEASES AND RENTALS	40,000.00-	80,000.00-	32,512.50-	73,759.00-	77,222.00-	89,430.00-	88,980.50-	79,515.00-
400-5705-00-00	SALE OF EQUIPMENT AND MATERIAL			80.00-			1,190.00-		
400-5730-00-00	INTERFUND TRANSFERS	325,000.00-	325,000.00-	280,464.41-	305,556.31-	311,597.93-	338,825.38-	370,976.77-	325,146.95-
400-5735-00-00	MISCELLANEOUS REVENUE	2,000.00-	2,000.00-	1,340.74-	9,629.96-	9,898.23-	1,216.53-	1,134.79-	1,405.40-
400-5740-00-00	REVENUE FROM OTHER RESOURCES					36,510.66-			
Subtotal:		370,000.00-	410,000.00-	316,543.96-	393,910.28-	438,734.62-	432,849.23-	461,936.46-	406,280.17-
Program number:		370,000.00-	410,000.00-	316,543.96-	393,910.28-	438,734.62-	432,849.23-	461,936.46-	406,280.17-
Department number:		370,000.00-	410,000.00-	316,543.96-	393,910.28-	438,734.62-	432,849.23-	461,936.46-	406,280.17-
Revenue	Subtotal -----	370,000.00-	410,000.00-	316,543.96-	393,910.28-	438,734.62-	432,849.23-	461,936.46-	406,280.17-

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
400-6111-00-00	PENSION EXPENSE					691.00	52,306.34	40,313.14	
	Subtotal:					691.00	52,306.34	40,313.14	
	Program number:					691.00	52,306.34	40,313.14	
	Department number:					691.00	52,306.34	40,313.14	

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
400-6101-41-00	FULL-TIME SALARIES	186,833.00	180,214.00	133,374.91	163,643.34	191,439.49	203,980.85	237,912.87	219,957.42
400-6104-41-00	LONGEVITY	1,988.00	432.00	402.00	544.00	1,534.00	1,742.00	1,710.00	2,168.00
400-6105-41-00	OVERTIME	2,500.00	2,500.00	790.60	2,452.96	2,391.59	2,071.98	3,900.94	3,703.20
400-6109-41-00	CHRISTMAS PAY	540.00	351.00	297.79	324.84	460.20	460.18	487.29	595.58
400-6113-41-00	OPEB EXPENSE					1,420.00			
400-6122-41-00	PHONE ALLOWANCE	480.00	480.00	400.00	480.00	400.00	900.00	1,320.00	1,320.00
400-6131-41-00	WORKERS COMPENSATION	2,665.00	2,665.00	1,817.21	2,041.39	2,080.26	3,064.22	3,558.65	3,186.88
400-6132-41-00	UNEMPLOYMENT COMPENSATION	45.00	45.00	711.14	257.45	812.18	56.31	1,114.42	41.18
400-6133-41-00	HEALTH INSURANCE	27,795.00	33,648.00	25,440.86	27,925.35	36,540.35	40,380.78	35,816.11	38,745.55
400-6134-41-00	DENTAL INSURANCE	1,800.00	1,800.00	1,140.00	1,500.00	1,747.80	1,645.79	1,684.21	1,739.43
400-6135-41-00	HSA CONTRIBUTION	5,000.00	6,000.00	3,730.49	5,019.51				
400-6141-41-00	TMRS	28,477.00	27,819.00	20,488.98	26,918.79	28,399.49	.10-		37,139.69
400-6142-41-00	SOCIAL SECURITY	14,523.00	14,074.00	9,540.70	12,634.12	14,269.03	15,658.58	17,830.79	16,190.61
400-6144-41-00	SALARY ADJUSTMENT		942.00						
400-6201-41-00	OFFICE SUPPLIES	800.00	800.00	242.83	488.63	419.95	415.51	588.55	469.40
400-6207-41-00	TIRES AND TUBES			255.62					
400-6208-41-00	MOTOR VEHICLE SUPPLIES		350.00	226.32	322.87	310.48	199.86	218.68	223.94
400-6211-41-00	MINOR TOOLS AND APPARATUS	771.00	500.00	191.72	435.50	303.36	406.76	474.05	314.99
400-6212-41-00	JANITORIAL SUPPLIES	5,000.00	12,000.00	4,758.67	12,157.28	11,832.43	10,053.75	9,113.42	11,968.97
400-6216-41-00	BOTANICAL & AGR. SUPPLIES	3,000.00	3,000.00	1,276.02	3,760.46	4,229.36	2,022.75	1,289.21	1,844.63
400-6220-41-00	OTHER SUPPLIES	10,000.00	18,000.00	6,784.40	25,471.74	16,960.74	19,719.57	30,900.09	34,487.21
400-6301-41-00	BUILDINGS AND GROUNDS	9,000.00	9,000.00	5,920.91	7,763.62	15,624.87	25,886.24	7,327.48	35,224.57
400-6402-41-00	MACHINERY AND HEAVY EQUIPMENT					65.76		5.05	
400-6403-41-00	HEATING AND COOLING EQUIPMENT	1,000.00	1,000.00	1,801.79	4,781.90	1,317.36	498.55	957.31	1,431.00
400-6404-41-00	AUTOMOTIVE EQUIPMENT		200.00	413.62	14.50	229.35	257.84	9.45	32.22
400-6407-41-00	MINOR TOOLS AND EQUIPMENT		100.00		147.57	89.26	12.17	46.39	63.35
400-6420-41-00	OTHER				13,871.56				
400-6501-41-00	COMMUNICATION	8,100.00	8,100.00	7,317.80	8,071.39	8,100.04	8,039.60	8,134.44	7,721.55
400-6503-41-00	LIABILITY INSURANCE	7,500.00	7,500.00	7,791.48	7,152.88	6,646.28	6,321.96	5,796.32	4,912.17
400-6505-41-00	ADVERTISING							810.84	723.13
400-6506-41-00	BUSINESS AND TRAVEL		2,500.00		927.64	1,139.75	2,420.82	722.95	2,164.67
400-6507-41-00	UNIFORMS AND CLOTHING	700.00	700.00	271.84	525.84	489.86	684.93	279.76	232.29
400-6511-41-00	CONTRACTUAL AND FEE SERVICES	7,100.00	7,100.00	6,020.42	5,498.15	5,832.53	6,551.08	6,572.17	4,391.75
400-6512-41-00	UTILITY SERVICES	33,000.00	33,000.00	27,453.84	30,259.50	39,308.97	32,353.28	37,734.66	29,316.79
400-6513-41-00	DATA PROCESSING MAINTENANCE	11,383.00	2,500.00	2,034.33	827.92	1,488.93	3,959.60	3,378.80	7,010.84
400-6521-41-00	MEMBERSHIPS AND SUBSCRIPTIONS		1,000.00		494.00	688.00	724.00	710.00	1,264.00
400-6531-41-00	DEPRECIATION EXPENSE				63,451.13	73,282.19	129,363.94	126,715.18	53,410.77
400-6612-41-00	OTHER EQUIPMENT		31,680.00	12,073.54	102,231.15				54,853.75
400-6621-41-00	OTHER IMPROVEMENTS				102,231.15-	.32-			
400-9900-41-00	PRIOR PERIOD ADJUSTMENT						79,610.71		
<b>Subtotal:</b>		<b>370,000.00</b>	<b>410,000.00</b>	<b>282,969.83</b>	<b>430,165.83</b>	<b>469,853.54</b>	<b>599,463.51</b>	<b>547,120.08</b>	<b>576,849.53</b>

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
Program number:	CIVIC CENTER	370,000.00	410,000.00	282,969.83	430,165.83	469,853.54	599,463.51	547,120.08	576,849.53
Department number:	CIVIC CENTER	370,000.00	410,000.00	282,969.83	430,165.83	469,853.54	599,463.51	547,120.08	576,849.53
Expenditure	Subtotal -----	370,000.00	410,000.00	282,969.83	430,165.83	470,544.54	651,769.85	587,433.22	576,849.53
Fund number:	400 CIVIC CENTER FUND			33,574.13-	36,255.55	31,809.92	218,920.62	125,496.76	170,569.36



# **Hotel/Motel Tax**



Fund: 490 HOTEL/MOTEL TAX FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
490-5145-00-00	HOTEL OCCUPANCY TAX	545,000.00-	550,000.00-	417,124.70-	522,918.30-	522,021.64-	531,260.78-	546,859.45-	534,655.87-
490-5735-00-00	MISCELLANEOUS REVENUE				6,881.97-				
	Subtotal:	545,000.00-	550,000.00-	417,124.70-	529,800.27-	522,021.64-	531,260.78-	546,859.45-	534,655.87-
	Program number:	545,000.00-	550,000.00-	417,124.70-	529,800.27-	522,021.64-	531,260.78-	546,859.45-	534,655.87-
	Department number:	545,000.00-	550,000.00-	417,124.70-	529,800.27-	522,021.64-	531,260.78-	546,859.45-	534,655.87-
	Revenue Subtotal -----	545,000.00-	550,000.00-	417,124.70-	529,800.27-	522,021.64-	531,260.78-	546,859.45-	534,655.87-

Fund: 490 HOTEL/MOTEL TAX FUND

Department: 50 HOTEL/MOTEL TAX

Program: HOTEL/MOTEL TAX

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
490-6420-50-00	OTHER	3,170.00	8,170.00	500.00					
490-6511-50-00	CONTRACTUAL AND FEE SERVICES	176,830.00	176,830.00	176,830.00	171,680.00	166,680.00	163,418.00	163,418.00	163,418.00
490-6522-50-00	INTERFUND TRANSFERS	365,000.00	365,000.00	325,464.41	350,556.31	356,597.93	366,821.17	415,976.77	370,146.95
<b>Subtotal:</b>		<b>545,000.00</b>	<b>550,000.00</b>	<b>502,794.41</b>	<b>522,236.31</b>	<b>523,277.93</b>	<b>530,239.17</b>	<b>579,394.77</b>	<b>533,564.95</b>
Program number: HOTEL/MOTEL TAX		545,000.00	550,000.00	502,794.41	522,236.31	523,277.93	530,239.17	579,394.77	533,564.95
Department number: HOTEL/MOTEL TAX		545,000.00	550,000.00	502,794.41	522,236.31	523,277.93	530,239.17	579,394.77	533,564.95
Expenditure Subtotal -----		545,000.00	550,000.00	502,794.41	522,236.31	523,277.93	530,239.17	579,394.77	533,564.95
Fund number: 490 HOTEL/MOTEL TAX FUND				85,669.71	7,563.96-	1,256.29	1,021.61-	32,535.32	1,090.92-





# Cemetery Fund

# Cemetery Fund

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## **Mission Statement**

The Mount Pleasant Cemetery Fund maintains cemetery in in Mount Pleasant through the provision of maintenace and upkeep. As a result of an election held on April 6<sup>th</sup>, 1948, the City was authorized to acquire, establish and maintain cemeteries and to levy and collect an ad valorem tax not to exceed \$0.08 per \$100.00 of assessed value for the purpose of maintaining the cemeteries in the City. A five-member Cemetary Board, appointed by City Council, serves in an advisory capacity in all matters pertaining to the Cemetary.

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
410-5105-00-00	CURRENT PROPERTY TAXES	31,800.00-	31,995.00-	31,046.81-	20,004.27-	22,948.87-	22,810.89-	35,671.86-	25,832.07-
410-5110-00-00	DELINQUENT PROPERTY TAXES	1,000.00-	1,000.00-	247.57-	395.97-	397.23-	1,870.05-	421.78-	386.80-
410-5115-00-00	PENALTIES AND INTEREST			309.15-	350.46-	310.29-	769.88-	423.73-	365.95-
410-5710-00-00	SALE OF LAND	11,600.00-	10,000.00-	16,400.00-	12,000.00-	11,200.00-	8,800.00-	10,400.00-	13,600.00-
410-5730-00-00	INTERFUND TRANSFERS		18,000.00-						
410-5735-00-00	MISCELLANEOUS REVENUE	200.00-	200.00-	85.52-	840.64-	145.94-	545.15-	165.95-	209.03-
Subtotal:		44,600.00-	61,195.00-	48,089.05-	33,591.34-	35,002.33-	34,795.97-	47,083.32-	40,393.85-
Program number:		44,600.00-	61,195.00-	48,089.05-	33,591.34-	35,002.33-	34,795.97-	47,083.32-	40,393.85-
Department number:		44,600.00-	61,195.00-	48,089.05-	33,591.34-	35,002.33-	34,795.97-	47,083.32-	40,393.85-
Revenue	Subtotal -----	44,600.00-	61,195.00-	48,089.05-	33,591.34-	35,002.33-	34,795.97-	47,083.32-	40,393.85-

Department: 42 CEMETERY

Program: CEMETERY

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
410-6216-42-00	BOTANICAL & AGR. SUPPLIES	500.00	500.00						
410-6301-42-00	BUILDINGS AND GROUNDS	500.00	18,500.00	23,307.98				1,800.00	3,762.39
410-6320-42-00	OTHER	1,235.00							
410-6505-42-00	ADVERTISING							94.00	
410-6511-42-00	CONTRACTUAL AND FEE SERVICES	40,615.00	40,615.00	30,400.00	39,725.00	31,125.25	27,676.00	24,390.00	22,390.00
410-6513-42-00	DATA PROCESSING MAINTENANCE	1,750.00	1,580.00	1,750.00	1,750.00	1,580.00	5,661.80		
410-6621-42-00	OTHER IMPROVEMENTS							16,222.00	
Subtotal:		44,600.00	61,195.00	55,457.98	41,475.00	32,705.25	33,337.80	42,506.00	26,152.39
Program number: CEMETERY		44,600.00	61,195.00	55,457.98	41,475.00	32,705.25	33,337.80	42,506.00	26,152.39
Department number: CEMETERY		44,600.00	61,195.00	55,457.98	41,475.00	32,705.25	33,337.80	42,506.00	26,152.39
Expenditure Subtotal -----		44,600.00	61,195.00	55,457.98	41,475.00	32,705.25	33,337.80	42,506.00	26,152.39
Fund number: 410 CEMETERY FUND				7,368.93	7,883.66	2,297.08-	1,458.17-	4,577.32-	14,241.46-



## **Other Funds**

# Other Funds

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- **PEG Fund**  
This fund was set up during fiscal year 2012-2013 to account for funds received from the local cable company.
- **Animal Shelter Donation Fund**  
This fund was established during fiscal year 2012-2013 to allow donations to the Mount Pleasant Animal Shelter.
- **Library Grants Fund**  
This fund was set up during fiscal year 2012-2013 to account for library grant funds received so that all expenses can be accounted for.
- **Library Contribution Fund**  
Library contribution accounts for all monetary donations made to the Mount Pleasant Public Library in memory or in honor of an individual or just for contributions.
- **TXDOT Ramp Grant Fund**  
This fund accounts for money received by the Mount Pleasant Regional Airport for the Ramp Grant from Texas Department of Transportation.



# **Library Contribution Fund**

Fund: 500 LIBRARY CONTRIBUTION FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
500-5720-00-00	CONTRIBUTIONS AND MEMORIALS	4,000.00-	4,000.00-	6,007.57-	2,659.56-	9,853.58-	4,868.74-	6,033.41-	4,875.96-
500-5730-00-00	INTERFUND TRANSFERS								67.68-
	Subtotal:	4,000.00-	4,000.00-	6,007.57-	2,659.56-	9,853.58-	4,868.74-	6,033.41-	4,943.64-
	Program number:	4,000.00-	4,000.00-	6,007.57-	2,659.56-	9,853.58-	4,868.74-	6,033.41-	4,943.64-
	Department number:	4,000.00-	4,000.00-	6,007.57-	2,659.56-	9,853.58-	4,868.74-	6,033.41-	4,943.64-
	Revenue Subtotal -----	4,000.00-	4,000.00-	6,007.57-	2,659.56-	9,853.58-	4,868.74-	6,033.41-	4,943.64-



Fund: 500 LIBRARY CONTRIBUTION FUND

Department: 51 LIBRARY MEMORIAL

Program: LIBRARY MEMORIAL

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
500-6201-51-00	OFFICE SUPPLIES							69.95	824.92
500-6220-51-00	OTHER SUPPLIES				590.00			4,734.25	1,965.88
500-6513-51-00	DATA PROCESSING MAINTENANCE								1.00
500-6605-51-00	LIBRARY BOOKS	2,000.00	2,000.00	3,878.20	457.57	2,088.50	2,885.99	875.82	847.23
500-6612-51-00	OTHER EQUIPMENT	2,000.00	2,000.00			5,275.00	8,518.00		
Subtotal:		4,000.00	4,000.00	3,878.20	1,047.57	7,363.50	11,403.99	5,680.02	3,639.03
Program number: LIBRARY MEMORIAL		4,000.00	4,000.00	3,878.20	1,047.57	7,363.50	11,403.99	5,680.02	3,639.03
Department number: LIBRARY MEMORIAL		4,000.00	4,000.00	3,878.20	1,047.57	7,363.50	11,403.99	5,680.02	3,639.03
Expenditure Subtotal -----		4,000.00	4,000.00	3,878.20	1,047.57	7,363.50	11,403.99	5,680.02	3,639.03
Fund number: 500 LIBRARY CONTRIBUTION FUND				2,129.37-	1,611.99-	2,490.08-	6,535.25	353.39-	1,304.61-



## **PEG Fund**

Department:

Program:

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
407-5125-00-00	UTILITY FRANCHISE FEES	27,800.00-		26,738.46-	27,854.45-	26,473.86-	26,991.61-	25,078.41-	25,769.69-
407-5505-00-00	INTEREST INCOME	2,400.00-	2,400.00-	1,267.15-	2,596.31-	1,832.97-	1,086.64-	419.15-	105.59-
407-5740-00-00	REVENUE FROM OTHER RESOURCES	294,865.00-							
<b>Subtotal:</b>		<b>325,065.00-</b>	<b>2,400.00-</b>	<b>28,005.61-</b>	<b>30,450.76-</b>	<b>28,306.83-</b>	<b>28,078.25-</b>	<b>25,497.56-</b>	<b>25,875.28-</b>
<b>Program number:</b>		<b>325,065.00-</b>	<b>2,400.00-</b>	<b>28,005.61-</b>	<b>30,450.76-</b>	<b>28,306.83-</b>	<b>28,078.25-</b>	<b>25,497.56-</b>	<b>25,875.28-</b>
<b>Department number:</b>		<b>325,065.00-</b>	<b>2,400.00-</b>	<b>28,005.61-</b>	<b>30,450.76-</b>	<b>28,306.83-</b>	<b>28,078.25-</b>	<b>25,497.56-</b>	<b>25,875.28-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>325,065.00-</b>	<b>2,400.00-</b>	<b>28,005.61-</b>	<b>30,450.76-</b>	<b>28,306.83-</b>	<b>28,078.25-</b>	<b>25,497.56-</b>	<b>25,875.28-</b>

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
407-6220-01-00	OTHER SUPPLIES	30,200.00							
407-6511-01-00	CONTRACTUAL AND FEE SERVICES	294,865.00							
407-6522-01-00	INTERFUND TRANSFER		294,865.00						
<b>Subtotal:</b>		<b>325,065.00</b>	<b>294,865.00</b>						
Program number: PEG FUNDS		325,065.00	294,865.00						
Department number: PEG FUNDS		325,065.00	294,865.00						
Expenditure Subtotal -----		325,065.00	294,865.00						
Fund number: 407 PEG FUNDS			292,465.00	28,005.61-	30,450.76-	28,306.83-	28,078.25-	25,497.56-	25,875.28-



# **Fire Special Funds**



# **Fire Funds**

# Fire Funds

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- **Rescue Recovery Fund**

This fund was set up during fiscal year 2012-2013 when the City Council approved the billing of fire rescue time at an accident.

- **Firemen's Relief Fund**

Firemen's Relief accounts for all contributions made by the City to the State Firemen's Pension Fund on behalf of volunteer firemen who have elected to become members of this pension fund.

Fund: 404 RESCUE RECOVERY FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
404-5740-00-00	REVENUE FROM OTHER RESOURCES	10,000.00-	10,000.00-	7,138.40-	14,309.27-	11,136.00-		4,564.00-	8,910.60-
	Subtotal:	10,000.00-	10,000.00-	7,138.40-	14,309.27-	11,136.00-		4,564.00-	8,910.60-
	Program number:	10,000.00-	10,000.00-	7,138.40-	14,309.27-	11,136.00-		4,564.00-	8,910.60-
	Department number:	10,000.00-	10,000.00-	7,138.40-	14,309.27-	11,136.00-		4,564.00-	8,910.60-
	Revenue Subtotal -----	10,000.00-	10,000.00-	7,138.40-	14,309.27-	11,136.00-		4,564.00-	8,910.60-



Fund: 404 RESCUE RECOVERY FUND

Department: 14 RESCUE RECOVERY

Program: RESCUE RECOVERY

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
404-6211-14-00	MINOR TOOLS AND APPARATUS	10,000.00			8,090.76				
404-6407-14-00	MINOR TOOLS AND EQUIPMENT					3,211.76			
404-6612-14-00	OTHER EQUIPMENT		10,000.00		14,914.94	8,510.00			6,209.00
<b>Subtotal:</b>		<b>10,000.00</b>	<b>10,000.00</b>		<b>23,005.70</b>	<b>11,721.76</b>			<b>6,209.00</b>
Program number: RESCUE RECOVERY		10,000.00	10,000.00		23,005.70	11,721.76			6,209.00
Department number: RESCUE RECOVERY		10,000.00	10,000.00		23,005.70	11,721.76			6,209.00
Expenditure Subtotal -----		10,000.00	10,000.00		23,005.70	11,721.76			6,209.00
Fund number: 404 RESCUE RECOVERY FUND				7,138.40-	8,696.43	585.76		4,564.00-	2,701.60-

Fund: 510 FIREMEN'S RELIEF FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
510-5730-00-00	INTERFUND TRANSFERS		500.00-	416.60-	924.92-	1,099.92-	1,099.92-	1,099.92-	924.92-
510-5735-00-00	MISCELLANEOUS REVENUE	500.00-							
	Subtotal:	500.00-	500.00-	416.60-	924.92-	1,099.92-	1,099.92-	1,099.92-	924.92-
	Program number:	500.00-	500.00-	416.60-	924.92-	1,099.92-	1,099.92-	1,099.92-	924.92-
	Department number:	500.00-	500.00-	416.60-	924.92-	1,099.92-	1,099.92-	1,099.92-	924.92-
	Revenue Subtotal -----	500.00-	500.00-	416.60-	924.92-	1,099.92-	1,099.92-	1,099.92-	924.92-

Fund: 510 FIREMEN'S RELIEF FUND

Department: 52 FIREMEN'S RELIEF

Program: FIREMEN'S RELIEF

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
510-6525-52-00	FIREMEN'S RETIREMENT	500.00	500.00	458.26	924.92	1,099.92	1,099.92	1,099.92	924.92
	Subtotal:	500.00	500.00	458.26	924.92	1,099.92	1,099.92	1,099.92	924.92
Program number:	FIREMEN'S RELIEF	500.00	500.00	458.26	924.92	1,099.92	1,099.92	1,099.92	924.92
Department number:	FIREMEN'S RELIEF	500.00	500.00	458.26	924.92	1,099.92	1,099.92	1,099.92	924.92
Expenditure	Subtotal -----	500.00	500.00	458.26	924.92	1,099.92	1,099.92	1,099.92	924.92
Fund number:	510 FIREMEN'S RELIEF FUND			41.66					



# Police Funds

# Police Funds

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- **Police Seizure Fund**  
This fund accounts for money seized during a drug seizure that has been released to the City by a court of law.
- **US Marshal Service Fund**  
This fund accounts for money reimbursed by the US Marshal Service for shared investigations.
- **Police Escrow Fund**  
This fund accounts for money or property seized from individuals during a drug arrest, and may be awarded, by the Court, to the Police Department for disposition.
- **Law Enforcement Educational Fund**  
This department accounts for funds received from the Comptroller of Public Accounts.
- **Tobacco Enforcement Fund**  
This fund accounts for funds received from the Texas School Safety Center for Tobacco Enforcement stings operated in the city.
- **Attorney General Investigator Fund**  
This fund manages the expenditure of funds received from the Office of the Attorney General for the employment of a Crimes Against Woman Investigator.

Fund: 425 ANIMAL SHELTER DONATION FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
425-5720-00-00	CONTRIBUTIONS AND MEMORIALS	10,000.00-	10,000.00-	12,699.24-	15,905.73-	13,731.00-	2,929.25-	4,438.25-	6,413.13-
	Subtotal:	10,000.00-	10,000.00-	12,699.24-	15,905.73-	13,731.00-	2,929.25-	4,438.25-	6,413.13-
	Program number:	10,000.00-	10,000.00-	12,699.24-	15,905.73-	13,731.00-	2,929.25-	4,438.25-	6,413.13-
	Department number:	10,000.00-	10,000.00-	12,699.24-	15,905.73-	13,731.00-	2,929.25-	4,438.25-	6,413.13-
	Revenue Subtotal -----	10,000.00-	10,000.00-	12,699.24-	15,905.73-	13,731.00-	2,929.25-	4,438.25-	6,413.13-

Fund: 425 ANIMAL SHELTER DONATION FUND

Department: 1 ANIMAL SHELTER DONATION

Program: ANIMAL SHELTER DONATION

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
425-6211-01-00	MINOR TOOLS & APPARATUS								1,015.73
425-6220-01-00	OTHER SUPPLIES					5,200.00	1,615.45	1,077.00	380.00
425-6301-01-00	BUILDINGS AND GROUNDS								2,607.69
425-6511-01-00	CONTRACTUAL AND FEE SERVICES	10,000.00	10,000.00	8,802.89	22,987.81		693.54	5,932.70	2,729.00
Subtotal:		10,000.00	10,000.00	8,802.89	22,987.81	5,200.00	2,308.99	7,009.70	6,732.42
Program number: ANIMAL SHELTER DONATION		10,000.00	10,000.00	8,802.89	22,987.81	5,200.00	2,308.99	7,009.70	6,732.42
Department number: ANIMAL SHELTER DONATION		10,000.00	10,000.00	8,802.89	22,987.81	5,200.00	2,308.99	7,009.70	6,732.42
Expenditure Subtotal -----		10,000.00	10,000.00	8,802.89	22,987.81	5,200.00	2,308.99	7,009.70	6,732.42
Fund number: 425 ANIMAL SHELTER DONATION FUND				3,896.35-	7,082.08	8,531.00-	620.26-	2,571.45	319.29

Fund: 495 LAW ENFORCEMENT EDUCATION FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
495-5605-00-00	INTERGOVERNMENTAL REVENUE	2,500.00-	2,500.00-	2,463.46-	2,452.96-	2,483.71-	2,445.80-	2,441.41-	2,489.62-
495-5735-00-00	MISCELLANEOUS REVENUE					365.08-			
Subtotal:		2,500.00-	2,500.00-	2,463.46-	2,452.96-	2,848.79-	2,445.80-	2,441.41-	2,489.62-
Program number:		2,500.00-	2,500.00-	2,463.46-	2,452.96-	2,848.79-	2,445.80-	2,441.41-	2,489.62-
Department number:		2,500.00-	2,500.00-	2,463.46-	2,452.96-	2,848.79-	2,445.80-	2,441.41-	2,489.62-
Revenue	Subtotal -----	2,500.00-	2,500.00-	2,463.46-	2,452.96-	2,848.79-	2,445.80-	2,441.41-	2,489.62-



Fund: 495 LAW ENFORCEMENT EDUCATION FUND

Department: 40 LAW ENF. EDUCATIONAL ACCOUN  
Period Ending: 8/2020

Program: LAW ENF. EDUCATIONAL ACCOUN

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
495-6506-40-00	BUSINESS AND TRAVEL	2,500.00	2,500.00	752.00	720.87	4,737.45	941.00	694.00	2,639.27
<b>Subtotal:</b>		<b>2,500.00</b>	<b>2,500.00</b>	<b>752.00</b>	<b>720.87</b>	<b>4,737.45</b>	<b>941.00</b>	<b>694.00</b>	<b>2,639.27</b>
Program number:	LAW ENF. EDUCATIONAL ACCO	2,500.00	2,500.00	752.00	720.87	4,737.45	941.00	694.00	2,639.27
Department number:	LAW ENF. EDUCATIONAL ACCOU	2,500.00	2,500.00	752.00	720.87	4,737.45	941.00	694.00	2,639.27
Expenditure	Subtotal -----	2,500.00	2,500.00	752.00	720.87	4,737.45	941.00	694.00	2,639.27
Fund number:	495 LAW ENFORCEMENT EDUCATION FUND			1,711.46-	1,732.09-	1,888.66	1,504.80-	1,747.41-	149.65

Fund: 496 TOBACCO ENFORCEMENT PROGRAM

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
496-5605-00-00	INTERGOVERNMENTAL REVENUE	4,000.00-	4,000.00-	12,750.00-	5,200.00-		5,400.00-	8,400.00-	7,800.00-
	Subtotal:	4,000.00-	4,000.00-	12,750.00-	5,200.00-		5,400.00-	8,400.00-	7,800.00-
	Program number:	4,000.00-	4,000.00-	12,750.00-	5,200.00-		5,400.00-	8,400.00-	7,800.00-
	Department number:	4,000.00-	4,000.00-	12,750.00-	5,200.00-		5,400.00-	8,400.00-	7,800.00-
	Revenue Subtotal -----	4,000.00-	4,000.00-	12,750.00-	5,200.00-		5,400.00-	8,400.00-	7,800.00-

Fund: 496 TOBACCO ENFORCEMENT PROGRAM

Department: 13 TOBACCO ENFORCEMENT PROGRAM  
Period Ending: 8/2020

Program: TOBACCO ENFORCEMENT PROGRAM

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
496-6220-13-00	OTHER SUPPLIES	4,000.00	4,000.00	6,390.84	3,504.00	1,257.70	4,114.81	11,688.20	6,519.92
<b>Subtotal:</b>		<b>4,000.00</b>	<b>4,000.00</b>	<b>6,390.84</b>	<b>3,504.00</b>	<b>1,257.70</b>	<b>4,114.81</b>	<b>11,688.20</b>	<b>6,519.92</b>
<b>Program number: TOBACCO ENFORCEMENT PROG</b>		<b>4,000.00</b>	<b>4,000.00</b>	<b>6,390.84</b>	<b>3,504.00</b>	<b>1,257.70</b>	<b>4,114.81</b>	<b>11,688.20</b>	<b>6,519.92</b>
<b>Department number: TOBACCO ENFORCEMENT PROGR</b>		<b>4,000.00</b>	<b>4,000.00</b>	<b>6,390.84</b>	<b>3,504.00</b>	<b>1,257.70</b>	<b>4,114.81</b>	<b>11,688.20</b>	<b>6,519.92</b>
<b>Expenditure Subtotal -----</b>		<b>4,000.00</b>	<b>4,000.00</b>	<b>6,390.84</b>	<b>3,504.00</b>	<b>1,257.70</b>	<b>4,114.81</b>	<b>11,688.20</b>	<b>6,519.92</b>
<b>Fund number: 496 TOBACCO ENFORCEMENT PROGRAM</b>				<b>6,359.16-</b>	<b>1,696.00-</b>	<b>1,257.70</b>	<b>1,285.19-</b>	<b>3,288.20</b>	<b>1,280.08-</b>

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
520-5505-00-00	INTEREST INCOME	1,600.00-	1,600.00-	392.68-	1,487.79-	2,187.83-		471.33-	88.12-
520-5735-00-00	MISCELLANEOUS REVENUE	10,000.00-	10,000.00-	68,598.00-	14,577.00-	177,407.00-		165,954.00-	7,252.13-
	Subtotal:	11,600.00-	11,600.00-	68,990.68-	16,064.79-	179,594.83-		166,425.33-	7,340.25-
	Program number:	11,600.00-	11,600.00-	68,990.68-	16,064.79-	179,594.83-		166,425.33-	7,340.25-
	Department number:	11,600.00-	11,600.00-	68,990.68-	16,064.79-	179,594.83-		166,425.33-	7,340.25-
	Revenue Subtotal -----	11,600.00-	11,600.00-	68,990.68-	16,064.79-	179,594.83-		166,425.33-	7,340.25-

Fund: 520 POLICE ESCROW FUND

Department: 53 POLICE ESCROW

Program: POLICE ESCROW

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
520-6511-53-00	CONTRACTUAL AND FEE SERVICES	6,600.00	6,600.00	46,166.68	4,581.98	66,406.20	154,705.80	904.88	6,147.97
520-6522-53-00	INTERFUND TRANSFERS	5,000.00	5,000.00	8,088.72	4,611.01	113,188.40	5,648.10	1,105.94	5,252.89
Subtotal:		11,600.00	11,600.00	54,255.40	9,192.99	179,594.60	160,353.90	2,010.82	11,400.86
Program number:	POLICE ESCROW	11,600.00	11,600.00	54,255.40	9,192.99	179,594.60	160,353.90	2,010.82	11,400.86
Department number:	POLICE ESCROW	11,600.00	11,600.00	54,255.40	9,192.99	179,594.60	160,353.90	2,010.82	11,400.86
Expenditure	Subtotal -----	11,600.00	11,600.00	54,255.40	9,192.99	179,594.60	160,353.90	2,010.82	11,400.86
Fund number:	520 POLICE ESCROW FUND			14,735.28-	6,871.80-	.23-	160,353.90	164,414.51-	4,060.61

Department:

Program:

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
411-5605-00-00	INTERGOVERNMENTAL REVENUE			1,074.07-	17,059.56-	32,842.84-	39,838.03-		
411-5730-00-00	INTERFUND TRANSFERS				19,948.11-				
Subtotal:				1,074.07-	37,007.67-	32,842.84-	39,838.03-		
Program number:				1,074.07-	37,007.67-	32,842.84-	39,838.03-		
Department number:				1,074.07-	37,007.67-	32,842.84-	39,838.03-		
Revenue	Subtotal -----			1,074.07-	37,007.67-	32,842.84-	39,838.03-		

Fund: 411 STEP COMPREHENSIVE

Department: 13 STEP COMPREHENSIVE

Program: STEP COMPREHENSIVE

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
411-6101-13-00	FULL TIME SALARIES			473.82	125.96	561.31			
411-6105-13-00	OVERTIME			14,941.01	30,776.78	41,006.74			
411-6131-13-00	WORKERS COMPENSATION			260.44	485.19	714.45			
411-6132-13-00	UNEMPLOYMENT COMPENSATION			4.49	87.28	1.42			
411-6133-13-00	HEALTH INSURANCE			.81-	52.56				
411-6135-13-00	HSA CONTRIBUTION			250.04					
411-6141-13-00	TMRS			2,361.02	4,790.80	6,475.35			
411-6142-13-00	SOCIAL SECURITY			1,122.25	2,224.52	2,973.92			
Subtotal:				19,412.26	38,543.09	51,733.19			
Program number: STEP COMPREHENSIVE				19,412.26	38,543.09	51,733.19			
Department number: STEP COMPREHENSIVE				19,412.26	38,543.09	51,733.19			
Expenditure Subtotal -----				19,412.26	38,543.09	51,733.19			
Fund number: 411 STEP COMPREHENSIVE				1,074.07-	17,595.41-	5,700.25	11,895.16		

Fund: 412 TXDOT TRAFFIC SAFETY GRANT

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
412-5605-00-00	INTERGOVERNMENTAL REVENUE							2,662.43-	
	Subtotal:							2,662.43-	
	Program number:							2,662.43-	
	Department number:							2,662.43-	
Revenue	Subtotal -----							2,662.43-	



Fund: 412 TXDOT TRAFFIC SAFETY GRANT

Department: 13 TXDOT TRAFFIC SAFETY GRANT  
Period Ending: 8/2020

Program: TXDOT TRAFFIC SAFETY GRANT

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
412-6101-13-00	FULL-TIME SALARIES							104.38	
412-6105-13-00	OVERTIME							1,561.14	
412-6131-13-00	WORKERS COMPENSATION							23.61	
412-6132-13-00	UNEMPLOYMENT COMPENSATION							3.12	
412-6141-13-00	TMRS							258.62	
412-6142-13-00	SOCIAL SECURITY							122.86	
412-6522-13-00	INTERFUND TRASFERS			588.70					
<b>Subtotal:</b>				<b>588.70</b>				<b>2,073.73</b>	
<b>Program number: TXDOT TRAFFIC SAFETY GRANT</b>				<b>588.70</b>				<b>2,073.73</b>	
<b>Department number: TXDOT TRAFFIC SAFETY GRANT</b>				<b>588.70</b>				<b>2,073.73</b>	
<b>Expenditure Subtotal -----</b>				<b>588.70</b>				<b>2,073.73</b>	
<b>Fund number: 412 TXDOT TRAFFIC SAFETY GRANT</b>				<b>588.70</b>				<b>588.70-</b>	

Fund: 413 POLICE SEIZURE PROCEEDS FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
413-5505-00-00	INTEREST INCOME			5.53-				43.84-	16.01-
413-5705-00-00	SALE OF EQUIPMENT AND MATERIAL	15,000.00-	15,000.00-	4,759.59-		24,223.36-	5,036.63-	35,908.69-	
413-5730-00-00	INTERFUND TRANSFERS	5,000.00-	5,000.00-	8,088.72-	4,611.01-	113,188.40-	5,648.10-	6,105.94-	5,252.89-
413-5735-00-00	MISCELLANEOUS REVENUE	100.00-	100.00-		800.00-	2,294.37-	117.79-	857.19-	15,833.83-
Subtotal:		20,100.00-	20,100.00-	12,853.84-	5,411.01-	139,706.13-	10,802.52-	42,915.66-	21,102.73-
Program number:		20,100.00-	20,100.00-	12,853.84-	5,411.01-	139,706.13-	10,802.52-	42,915.66-	21,102.73-
Department number:		20,100.00-	20,100.00-	12,853.84-	5,411.01-	139,706.13-	10,802.52-	42,915.66-	21,102.73-
Revenue	Subtotal -----	20,100.00-	20,100.00-	12,853.84-	5,411.01-	139,706.13-	10,802.52-	42,915.66-	21,102.73-

Fund: 413 POLICE SEIZURE PROCEEDS FUND

Department: 13 POLICE SEIZURE PROCEEDS  
Period Ending: 8/2020

Program: POLICE SEIZURE PROCEEDS

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
413-6220-13-00	OTHER SUPPLIES	4,900.00	4,900.00	14,887.58	104,954.62	22,416.93	15,875.37	8,888.79	22,853.01
413-6404-13-00	AUTOMOTIVE EQUIPMENT							80.79-	6,075.79
413-6506-13-00	BUSINESS AND TRAVEL	5,000.00	5,000.00					648.92	235.90
413-6511-13-00	CONTRACTUAL & FEE SERVICES			355.00			52.00	1,178.83	365.35
413-6514-13-00	EMPLOYEE RECOGNITION	200.00	200.00		200.00	328.21	15.00	1,080.00	
413-6522-13-00	INTERFUND TRANSFERS								8,400.00
413-6612-13-00	OTHER EQUIPMENT	10,000.00	10,000.00					1,654.00	5,056.79
413-6613-13-00	MOTOR VEHICLES							37,271.18	
Subtotal:		20,100.00	20,100.00	15,242.58	105,154.62	22,745.14	15,942.37	50,640.93	42,986.84
Program number:	POLICE SEIZURE PROCEEDS	20,100.00	20,100.00	15,242.58	105,154.62	22,745.14	15,942.37	50,640.93	42,986.84
Department number:	POLICE SEIZURE PROCEEDS	20,100.00	20,100.00	15,242.58	105,154.62	22,745.14	15,942.37	50,640.93	42,986.84
Expenditure	Subtotal -----	20,100.00	20,100.00	15,242.58	105,154.62	22,745.14	15,942.37	50,640.93	42,986.84
Fund number:	413 POLICE SEIZURE PROCEEDS FUND			2,388.74	99,743.61	116,960.99-	5,139.85	7,725.27	21,884.11

Fund: 414 DWI STEP GRANT FUND

Department: 13 DWI STEP

Program: DWI STEP

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
414-6522-13-00	INTERFUND TRASFERS								1,988.86
	Subtotal:								1,988.86
	Program number: DWI STEP								1,988.86
	Department number: DWI STEP								1,988.86
	Expenditure Subtotal -----								1,988.86
	Fund number: 414 DWI STEP GRANT FUND								1,988.86

Fund: 427 U S MARSHALL OVERTIME REIMB

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
427-5605-00-00	INTERGOVERNMENTAL REVENUE		1,085.00-				510.55-		
427-5730-00-00	INTERFUND TRANSFER			1,737.98-					
427-5735-00-00	MISCELLANEOUS REVENUE					1,556.00-			
<b>Subtotal:</b>			1,085.00-	1,737.98-	1,556.00-	510.55-			
<b>Program number:</b>			1,085.00-	1,737.98-	1,556.00-	510.55-			
<b>Department number:</b>			1,085.00-	1,737.98-	1,556.00-	510.55-			
<b>Revenue</b>	<b>Subtotal -----</b>		1,085.00-	1,737.98-	1,556.00-	510.55-			

Fund: 427 U S MARSHALL OVERTIME REIMB

Department: 13 U S MARSHALL OVERTIME REIMB  
Period Ending: 8/2020

Program: U S MARSHALL OVERTIME REIMB

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
427-6105-13-00	OVERTIME		500.00		249.11	235.97	1,404.02		
427-6131-13-00	WORKERS COMPENSATION		10.00			3.70	96.11		
427-6132-13-00	UNEMPLOYMENT COMPENSATION				4.48		4.05		
427-6135-13-00	HSA CONTRIBUTION				4.15				
427-6141-13-00	TMRS		45.00		38.04	36.39	219.86		
427-6142-13-00	SOCIAL SECURITY		30.00		18.93	17.93	107.41		
427-6506-13-00	BUSINESS AND TRAVEL		500.00			1,556.60			
Subtotal:			1,085.00		314.71	1,850.59	1,639.23		
Program number: U S MARSHALL OVERTIME REIMB			1,085.00		314.71	1,850.59	1,639.23		
Department number: U S MARSHALL OVERTIME REIMB			1,085.00		314.71	1,850.59	1,639.23		
Expenditure Subtotal -----			1,085.00		314.71	1,850.59	1,639.23		
Fund number: 427 U S MARSHALL OVERTIME REIMB					1,423.27-	294.59	1,128.68		

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
440-5735-00-00	MISCELLANEOUS REVENUE	1,800.00-	1,800.00-	475.00-	1,650.00-	2,490.00-	1,075.00-		
	Subtotal:	1,800.00-	1,800.00-	475.00-	1,650.00-	2,490.00-	1,075.00-		
	Program number:	1,800.00-	1,800.00-	475.00-	1,650.00-	2,490.00-	1,075.00-		
	Department number:	1,800.00-	1,800.00-	475.00-	1,650.00-	2,490.00-	1,075.00-		
	Revenue Subtotal -----	1,800.00-	1,800.00-	475.00-	1,650.00-	2,490.00-	1,075.00-		

Fund: 440 CAR SEAT EDUCATION

Department: 45 CAR SEAT EDUCATION

Program: TEXAS NARCOTIC TASK FORCE

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
440-6220-45-00	OTHER SUPPLIES	1,800.00	1,800.00	264.00	1,985.74	753.14	885.15		
	Subtotal:	1,800.00	1,800.00	264.00	1,985.74	753.14	885.15		
Program number:	TEXAS NARCOTIC TASK FORC	1,800.00	1,800.00	264.00	1,985.74	753.14	885.15		
Department number:	CAR SEAT EDUCATION	1,800.00	1,800.00	264.00	1,985.74	753.14	885.15		
Expenditure	Subtotal -----	1,800.00	1,800.00	264.00	1,985.74	753.14	885.15		
Fund number:	440 CAR SEAT EDUCATION			211.00-	335.74	1,736.86-	189.85-		



Fund: 445 FEDERAL SEIZURE FUND

Department: 4 FEDERAL SEIZURE MONEY

Program: 1996 LAW ENFORCEMENT GRANT

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
445-6613-04-00	MOTOR VEHICLES							16,389.95	
	Subtotal:							16,389.95	
Program number:	1996 LAW ENFORCEMENT GRANT							16,389.95	
Department number:	FEDERAL SEIZURE MONEY							16,389.95	
Expenditure	Subtotal -----							16,389.95	
Fund number:	445 FEDERAL SEIZURE FUND							16,389.95	

Fund: 450 POLICE DONATION FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
450-5505-00-00	INTEREST INCOME			5.33-					
450-5605-00-00	INTERGOVERNMENTAL REVENUE							6,000.00-	
450-5720-00-00	CONTRIBUTIONS AND MEMORIALS				140.00-	50,000.00-		20,554.00-	17,801.00-
<b>Subtotal:</b>				5.33-	140.00-	50,000.00-		26,554.00-	17,801.00-
<b>Program number:</b>				5.33-	140.00-	50,000.00-		26,554.00-	17,801.00-
<b>Department number:</b>				5.33-	140.00-	50,000.00-		26,554.00-	17,801.00-
<b>Revenue</b>	<b>Subtotal -----</b>			5.33-	140.00-	50,000.00-		26,554.00-	17,801.00-

Fund: 450 POLICE DONATION FUND

Department: 13 POLICE DONATION

Program: POLICE DONATION

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
450-6220-13-00	OTHER SUPPLIES			3,375.18	28,198.22	261.07	26,958.23	693.57-	
450-6612-13-00	OTHER EQUIPMENT							16,481.00	
Subtotal:				3,375.18	28,198.22	261.07	26,958.23	15,787.43	
Program number: POLICE DONATION				3,375.18	28,198.22	261.07	26,958.23	15,787.43	
Department number: POLICE DONATION				3,375.18	28,198.22	261.07	26,958.23	15,787.43	
Expenditure Subtotal -----				3,375.18	28,198.22	261.07	26,958.23	15,787.43	
Fund number: 450 POLICE DONATION FUND				3,369.85	28,058.22	49,738.93-	26,958.23	10,766.57-	17,801.00-

Fund: 467 A. G. INVESTIGATOR GRANT

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
467-5605-00-00	INTERGOVERNMENTAL REVENUE	45,000.00-	45,000.00-	20,667.16-	51,348.32-				
467-5730-00-00	INTERFUND TRANSFERS		34,823.00-		35,034.70-				
	Subtotal:	45,000.00-	79,823.00-	20,667.16-	86,383.02-				
	Program number:	45,000.00-	79,823.00-	20,667.16-	86,383.02-				
	Department number:	45,000.00-	79,823.00-	20,667.16-	86,383.02-				
	Revenue Subtotal -----	45,000.00-	79,823.00-	20,667.16-	86,383.02-				

Fund: 467 A. G. INVESTIGATOR GRANT

Department: 68 WOMEN'S INVESTIGATOR GRANT  
Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
467-6101-68-00	FULL TIME SALARIES		56,703.00	47,602.34	55,217.89				
467-6104-68-00	LONGEVITY		144.00	126.00	110.00				
467-6105-68-00	OVERTIME			1,267.63	486.50				
467-6109-68-00	CHRISTMAS PAY		81.00	81.21	81.22				
467-6110-68-00	DETECTIVE STIPEND	1,300.00	1,300.00	1,100.00	1,300.00				
467-6112-68-00	SPANISH SPEAKING			500.00	600.00				
467-6115-68-00	CERTIFICATION PAY	1,800.00	1,800.00	1,000.00	1,200.00				
467-6122-68-00	PHONE ALLOWANCE		480.00	400.00	480.00				
467-6131-68-00	WORKERS COMPENSATION	886.00	886.00	826.48	1,000.29				
467-6132-68-00	UNEMPLOYMENT COMPENSATION	9.00	9.00	144.00	9.00				
467-6133-68-00	HEALTH INSURANCE		5,092.00	4,648.36	3,411.68				
467-6134-68-00	DENTAL INSURANCE		360.00	300.00	240.00				
467-6135-68-00	HSA CONTRIBUTION		1,200.00	987.23	1,112.77				
467-6141-68-00	TMRS		8,958.00	7,893.72	9,090.07				
467-6142-68-00	SOCIAL SECURITY		4,529.00	3,934.56	4,489.20				
467-6144-68-00	SALARY ADJUSTMENT		1,719.00-						
Subtotal:		3,995.00	79,823.00	70,811.53	78,828.62				
Program number:		3,995.00	79,823.00	70,811.53	78,828.62				
Department number: WOMEN'S INVESTIGATOR GRAN		3,995.00	79,823.00	70,811.53	78,828.62				
Expenditure Subtotal -----		3,995.00	79,823.00	70,811.53	78,828.62				
Fund number: 467 A. G. INVESTIGATOR GRANT		41,005.00-		50,144.37	7,554.40-				

Fund: 470 A. G. VICTIM SERVICES GRANT

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
470-5605-00-00	INTERGOVERNMENTAL REVENUE			42,000.00-	42,000.00-	44,431.83-	39,528.18-	45,240.39-	
470-5730-00-00	INTERFUND TRANSFERS			27,333.75-					
470-5735-00-00	MISCELLANEOUS REVENUE						31,888.40-		
<b>Subtotal:</b>				69,333.75-	42,000.00-	44,431.83-	71,416.58-	45,240.39-	
<b>Program number:</b>				69,333.75-	42,000.00-	44,431.83-	71,416.58-	45,240.39-	
<b>Department number:</b>				69,333.75-	42,000.00-	44,431.83-	71,416.58-	45,240.39-	
<b>Revenue</b>	<b>Subtotal -----</b>			69,333.75-	42,000.00-	44,431.83-	71,416.58-	45,240.39-	

Fund: 470 A. G. VICTIM SERVICES GRANT

Department: 48 ATTORNEY GENERAL GRANT

Program: ATTORNEY GENERAL GRANT

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
470-6101-48-00	FULL TIME SALARIES			41,136.22	39,187.33	37,080.78	34,530.99	32,543.68	
470-6104-48-00	LONGEVITY			240.00	192.00	144.00	94.00	46.00	
470-6105-48-00	OVERTIME					239.52	47.87		
470-6109-48-00	CHRISTMAS PAY			108.29	81.22	81.21	81.21	81.22	
470-6122-48-00	PHONE ALLOWANCE			480.00	480.00	480.00	480.00	480.00	
470-6131-48-00	WORKERS COMPENSATION			71.51	63.78	72.10	77.35	76.07	
470-6132-48-00	UNEMPLOYMENT COMPENSATION			9.00	162.00	9.00	171.00	9.00	
470-6133-48-00	HEALTH INSURANCE			4,967.52	6,167.52	5,842.44	5,145.48	4,970.76	
470-6134-48-00	DENTAL INSURANCE			360.00	349.56	320.43	331.32	331.32	
470-6135-48-00	HSA CONTRIBUTION			1,200.00					
470-6141-48-00	TMRS			6,405.92	6,168.29	5,930.71	5,517.31	5,403.41	
470-6142-48-00	SOCIAL SECURITY			3,092.76	2,926.38	2,876.45	2,662.98	2,536.04	
470-6220-48-00	OTHER SUPPLIES							137.50	
470-6506-48-00	BUSINESS AND TRAVEL							405.27	
Subtotal:				58,071.22	55,778.08	53,076.64	49,139.51	47,020.27	
Program number: ATTORNEY GENERAL GRANT				58,071.22	55,778.08	53,076.64	49,139.51	47,020.27	
Department number: ATTORNEY GENERAL GRANT				58,071.22	55,778.08	53,076.64	49,139.51	47,020.27	
Expenditure Subtotal -----				58,071.22	55,778.08	53,076.64	49,139.51	47,020.27	
Fund number: 470 A. G. VICTIM SERVICES GRANT				11,262.53-	13,778.08	8,644.81	22,277.07-	1,779.88	



## **Other Funds**



Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
473-5605-00-00	INTERGOVERNMENTAL REVENUE			189,607.00-					
	Subtotal:			189,607.00-					
	Program number:			189,607.00-					
	Department number:			189,607.00-					
Revenue	Subtotal -----			189,607.00-					

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
473-6406-00-00	COMPUTER EQUIPMENT			28,519.25					
	Subtotal:			28,519.25					
	Program number:			28,519.25					
	Department number:			28,519.25					
	Expenditure Subtotal -----			28,519.25					
	Fund number: 473 CARES GRANT			161,087.75-					



# **Library Grants Fund**

Fund: 408 LIBRARY GRANTS FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
408-5740-00-00	REVENUE FROM OTHER RESOURCES						989.80-	1,267.48-	20,971.39-
	Subtotal:						989.80-	1,267.48-	20,971.39-
	Program number:						989.80-	1,267.48-	20,971.39-
	Department number:						989.80-	1,267.48-	20,971.39-
	Revenue Subtotal -----						989.80-	1,267.48-	20,971.39-

Fund: 408 LIBRARY GRANTS FUND

Department: 8 LIBRARY GRANTS

Program: LIBRARY GRANT

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
408-6220-08-00	OTHER SUPPLIES								5,761.39
408-6511-08-00	CONTRACTUAL AND FEE SERVICES						2,257.28		
408-6513-08-00	DATA PROCESSING MAINTENANCE								3,900.00
408-6522-08-00	INTERFUND TRANSFERS								67.68
408-6605-08-00	LIBRARY BOOKS							10,000.00	238.61
408-6609-08-00	DATA PROCESSING EQUIPMENT								4,971.39
Subtotal:							2,257.28	10,000.00	14,939.07
Program number: LIBRARY GRANT							2,257.28	10,000.00	14,939.07
Department number: LIBRARY GRANTS							2,257.28	10,000.00	14,939.07
Expenditure Subtotal -----							2,257.28	10,000.00	14,939.07
Fund number: 408 LIBRARY GRANTS FUND							1,267.48	8,732.52	6,032.32-



# **Industrial Development Fund**

# Industrial Development

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## Mission Statement

In May, 1993, the citizens of Mount Pleasant voted for a .375% cent sales tax to be used for Industrial Development. This fund was designated to account for that portion of the sales tax which is to be used for Industrial Development.

<b>Positions</b>	<b>Full Time</b>	<b>Vacant</b>	<b>Part Time/ Seasonal</b>	<b>Total Authorized</b>
<b>Regular/Temporary</b>	2	-	-	2
<b>Grant Funded</b>	-	-	-	-
<b>Total Authorized</b>	2	-	-	2

## EXPENDITURE CHANGES

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No major changes

# Industrial Development Funds

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- **Economic Development Fund**

In May, 1993, the citizens of Mount Pleasant voted for a one-half cent sales tax to be used for Economic Development and to reduce property taxes. This fund was designated to account for that portion of the sales tax which is to be used for Economic Development.

- **Rural Development Revolving Loan Fund**

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



Fund: 455 ECONOMIC DEVELOPMENT FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
455-5130-00-00	SALES TAX COLLECTIONS	1,500,000.00-	1,491,550.00-	1,537,466.64-	1,588,305.65-	1,521,497.80-	1,462,297.13-	1,434,325.74-	1,308,778.21-
455-5505-00-00	INTEREST INCOME	35,000.00-	60,000.00-	28,936.36-	66,499.59-	45,056.05-	21,100.37-	9,247.44-	2,216.65-
455-5730-00-00	INTERFUND TRANSFERS				247,528.70	719.00	47,462.76-		
455-5735-00-00	MISCELLANEOUS REVENUE			800.00-	29,998.15-	2,933.00-			180.00-
Subtotal:		1,535,000.00-	1,551,550.00-	1,567,203.00-	1,437,274.69-	1,568,767.85-	1,530,860.26-	1,443,573.18-	1,311,174.86-
Program number:		1,535,000.00-	1,551,550.00-	1,567,203.00-	1,437,274.69-	1,568,767.85-	1,530,860.26-	1,443,573.18-	1,311,174.86-
Department number:		1,535,000.00-	1,551,550.00-	1,567,203.00-	1,437,274.69-	1,568,767.85-	1,530,860.26-	1,443,573.18-	1,311,174.86-
Revenue	Subtotal -----	1,535,000.00-	1,551,550.00-	1,567,203.00-	1,437,274.69-	1,568,767.85-	1,530,860.26-	1,443,573.18-	1,311,174.86-

Fund: 455 ECONOMIC DEVELOPMENT FUND

Department: 56 ECONOMIC DEVELOPEMENT

Program: ECONOMIC DEVELOPEMENT

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
455-6101-56-00	FULL-TIME SALARIES	150,981.00	132,652.00	101,546.86	103,510.65	116,367.27	138,235.87	143,095.79	135,280.34
455-6104-56-00	LONGEVITY	584.00	48.00	44.00	14.00	254.00	648.00	636.00	554.00
455-6109-56-00	CHRISTMAS PAY	216.00	135.00	186.15	54.14	162.42	162.43	189.50	162.42
455-6113-56-00	OPEB EXPENSE					962.00			
455-6120-56-00	CAR ALLOWANCE	6,000.00	6,000.00	5,000.00	6,000.00	3,416.72	5,600.16	7,300.16	7,400.16
455-6122-56-00	PHONE ALLOWANCE	840.00	840.00	700.00	840.00	490.00	960.00	1,280.00	1,320.00
455-6131-56-00	WORKERS COMPENSATION	216.00	216.00	182.54	190.34	192.82	301.57	335.13	332.61
455-6132-56-00	UNEMPLOYMENT COMPENSATION	18.00	18.00	292.75	82.51	486.00	72.04	465.80	188.57
455-6133-56-00	HEALTH INSURANCE	11,118.00	14,278.00	8,493.12	8,959.80	11,537.01	16,198.49	12,108.60	13,188.86
455-6134-56-00	DENTAL INSURANCE	720.00	720.00	300.00	360.00	436.95	611.73	579.81	635.03
455-6135-56-00	HSA CONTRIBUTION	2,000.00	2,400.00	986.59	1,213.41				
455-6141-56-00	TMRS	23,793.00	21,140.00	13,924.15	15,399.92	17,926.18	23,322.72	23,908.06	23,618.95
455-6142-56-00	SOCIAL SECURITY	12,135.00	10,685.00	7,678.26	7,907.41	8,844.25	10,728.30	11,195.18	10,556.08
455-6144-56-00	SALARY ADJUSTMENT		1,282.00						
455-6201-56-00	OFFICE SUPPLIES	7,000.00	5,000.00	3,583.40	7,865.43	1,790.43	1,023.56	1,150.05	2,232.19
455-6202-56-00	DATA PROCESSING SUPPLIES				11.96				
455-6212-56-00	JANITORIAL SUPPLIES				33.62				
455-6220-56-00	OTHER SUPPLIES				848.43	1,223.20	1,046.37	16.49	61.37
455-6301-56-00	BUILDINGS AND GROUNDS	35,000.00	16,500.00	26,235.00	33,105.00	34,103.72	27,869.15	27,819.17	17,778.88
455-6501-56-00	COMMUNICATION	1,500.00	1,500.00		1,366.88	1,206.39	1,205.85	1,243.66	1,386.06
455-6502-56-00	RENTAL EXPENSE	9,000.00	9,000.00	7,500.00	9,750.00	9,000.00	9,000.00	8,250.00	9,750.00
455-6503-56-00	LIABILITY INSURANCE	2,960.00	2,960.00	2,816.00	2,816.00				
455-6504-56-00	MARKETING EXPENSE	130,000.00	130,000.00	60,000.36	49,991.69	44,033.79	59,443.73	42,799.67	41,473.27
455-6505-56-00	ADVERTISING				77.86	45.00	138.70	357.26	812.92
455-6506-56-00	BUSINESS AND TRAVEL	20,000.00	20,000.00	6,185.53	16,979.23	8,293.95	11,115.03	6,773.10	5,780.11
455-6511-56-00	CONTRACTUAL & FEE SERVICES	763,249.00	1,517,000.00	175,964.63	522,335.48	93,348.32	107,261.67	169,670.06	212,591.23
455-6512-56-00	UTILITY SERVICES	2,200.00	2,200.00	673.17	1,076.86	1,449.79	2,285.68	1,202.06	1,188.48
455-6513-56-00	DATA PROCESSING MAINTENANCE	10,000.00	10,000.00	260.00	3,343.02	11,422.46	4,738.54	4,891.12	4,322.39
455-6521-56-00	MEMBERSHIPS AND SUBSCRIPTIONS	8,000.00	8,000.00	8,833.05	6,751.32	4,884.44	2,679.57	1,528.12	1,489.67
455-6522-56-00	INTERFUND TRANSFERS	15,000.00	10,000.00	10,000.00	10,000.00		10,000.00		10,000.00
455-6523-56-00	INTERGOVERNMENTAL EXPENSE						200,535.34	202,034.23	
455-6601-56-00	BUILDINGS								1,256,437.91
455-6703-56-00	PRINCIPAL INSTALLMENT PAYMENTS	257,415.00	257,415.00	235,563.51		237,011.80	228,164.47	218,819.56	210,458.69
455-6713-56-00	INTEREST INSTALLMENT PAYMENTS	65,055.00	65,055.00	60,033.77	74,941.06	28,412.96	94,305.29	104,400.20	112,011.07
<b>Subtotal:</b>		<b>1,535,000.00</b>	<b>2,242,480.00</b>	<b>736,982.84</b>	<b>885,826.02</b>	<b>637,301.87</b>	<b>957,654.26</b>	<b>992,048.78</b>	<b>2,081,011.26</b>
<b>Program number:</b>	<b>ECONOMIC DEVELOPEMENT</b>	<b>1,535,000.00</b>	<b>2,242,480.00</b>	<b>736,982.84</b>	<b>885,826.02</b>	<b>637,301.87</b>	<b>957,654.26</b>	<b>992,048.78</b>	<b>2,081,011.26</b>
<b>Department number:</b>	<b>ECONOMIC DEVELOPEMENT</b>	<b>1,535,000.00</b>	<b>2,242,480.00</b>	<b>736,982.84</b>	<b>885,826.02</b>	<b>637,301.87</b>	<b>957,654.26</b>	<b>992,048.78</b>	<b>2,081,011.26</b>
<b>Expenditure</b>	<b>Subtotal -----</b>	<b>1,535,000.00</b>	<b>2,242,480.00</b>	<b>736,982.84</b>	<b>885,826.02</b>	<b>637,301.87</b>	<b>957,654.26</b>	<b>992,048.78</b>	<b>2,081,011.26</b>

Fund: 455 ECONOMIC DEVELOPMENT FUND

Department: 56 ECONOMIC DEVELOPEMENT

Program: ECONOMIC DEVELOPEMENT

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
Fund number:	455 ECONOMIC DEVELOPMENT FUND		690,930.00	830,220.16-	551,448.67-	931,465.98-	573,206.00-	451,524.40-	769,836.40

Fund: 456 ECONOMIC DEVELOPMENT MARKETING

Department: 56 ECONOMIC DEVELOPMENT MARKETING  
Period Ending: 8/2020

Program: ECONOMIC DEVELOPMENT MARKETING

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
456-6522-56-00	INTERFUND TRANSFERS						47,462.76		
	Subtotal:						47,462.76		
	Program number: ECONOMIC DEVELOPMENT MARKETING						47,462.76		
	Department number: ECONOMIC DEVELOPMENT MARKETING						47,462.76		
	Expenditure Subtotal -----						47,462.76		
	Fund number: 456 ECONOMIC DEVELOPMENT MARKETING						47,462.76		



# **Rural Development Revolving Loan Fund**

Fund: 423 RURAL DEVELOPMENT LOAN FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
423-5505-00-00	INTEREST INCOME	3,500.00-	3,500.00-	1,831.03-	3,913.09-	2,767.26-	1,638.83-	634.01-	160.03-
423-5740-00-00	REVENUE FROM OTHER RESOURCES			1,449.98-					
Subtotal:		3,500.00-	3,500.00-	3,281.01-	3,913.09-	2,767.26-	1,638.83-	634.01-	160.03-
Program number:		3,500.00-	3,500.00-	3,281.01-	3,913.09-	2,767.26-	1,638.83-	634.01-	160.03-
Department number:		3,500.00-	3,500.00-	3,281.01-	3,913.09-	2,767.26-	1,638.83-	634.01-	160.03-
Revenue	Subtotal -----	3,500.00-	3,500.00-	3,281.01-	3,913.09-	2,767.26-	1,638.83-	634.01-	160.03-
Fund number: 423 RURAL DEVELOPMENT LOAN FUND		3,500.00-	3,500.00-	3,281.01-	3,913.09-	2,767.26-	1,638.83-	634.01-	160.03-



# Capital Project Funds

# Capital Project Funds

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- **New Water Treatment Plant Fund**  
This fund was set up to account for the certificates of Obligation-Series 2006 issued for the engineering and design of the new water treatment plant to be built south of town of Hwy 271.
- **Texas Water Development Board Fund**  
This fund is to account for the funds received from the Texas Water Development Board to build the new water treatment plant and transmission lines south of town.
- **Street Improvement Fund**  
This fund is to account for Combination Tax and Revenue Certificates of Obligation, Series 2012 issues to fund street improvements.
- **Park Improvements Fund**  
This fund was set up for the transfer of funds from the general fund park department to this capital fund for improvements to the city parks.
- **Construction Bond 2017 Fund**  
This fund was set up to account for the construction of new sports complex, animal shelter and police radio systems.
- **Community Improvement Fund**  
This fund was set up for the transfer of funds from the utility fund and the street fund to be used for improvements within the city.





# Streets

# Street Department

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**Mission Statement**

The Streets Department manages and maintains City streets and public right of ways keeping them free from hazards.

**Function & Initiative**

**FUNCTION: PROVIDE SAFE ROADWAYS**

The Streets Department provides the citizens of Mount Pleasant safe roadways by means of repairing utility cuts, patching potholes, and removing anything hazardous.

**FUNCTION: PROVIDE STREET SWEEPING**

The Streets Department provides the citizens of Mount Pleasant the services of 2 street sweepers that sweep all the streets and helps with drainage issues.

**FUNCTION: PROVIDE TRIMMING OF TREES**

The Streets department provides the citizens of Mount Pleasant trimming of trees on right of ways and behind curb up to 15 feet to keep out of traffic lanes.

**FUNCTION: STREET MAINTENANCE**

To maintain the City’s investment in street infrastructure to provide a safe and serviceable roadway for commuters through best management practices.

**FUNCTION: STREET SIGN MAINTENANCE**

To maintain the City’s street signs to provide the highest standard of safety and efficiency

**INITIATIVE:**

To provide safe, efficient, and convenient movement of people and goods on city streets.

**Performance Measures**

Department Objectives	FY 2017-18	FY 2018-19	FY 2019-20	City-Wide Goal
<b>Goal</b>				
Implement a curb and gutter replacement program.				Improve City Infrastructure
<b>Measure</b>				
Repair and replace curb and gutters	No	No	In Progress	
<b>Goal</b>				

Maintain facility grass, tree and shrubs for all City rights-of-way and Buildings	Yes	Yes	In Progress	Improve City Infrastructure
<b>Measure</b> General ground maintenance	Yes	Yes	In Progress	
<b>Measure</b> Completed Work orders				
Issues Calls resolved - Critical	Less than 1 day	Less than 1 day	In Progress	
Issue calls resolved - noncritical	Less than 3 days	Less than 3 days	In Progress	
<b>Goal</b> Maintain and replace infrastructure assets of the city	Yes	Yes	In Progress	Improve City Infrastructure
<b>Measure</b> Repair and replace street signs	Yes	Yes	In Progress	
<b>Measure</b> Replace and Repair Streets	Yes	Yes	In Progress	
<b>Goal</b> Recruit and replace employee vacancies				Provide and Maintain Public Safety
<b>Measure</b> % of current employees funded positions that were vacant that have been filled	90%	90%	In Progress	

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
<b>Regular/Temporary</b>	<b>10</b>	<b>1</b>	<b>-</b>	<b>11</b>
<b>Grant Funded</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Authorized</b>	<b>10</b>	<b>1</b>	<b>-</b>	<b>11</b>

### STEP PLAN

Step	1	2	3	4	5	6	7	8	9	10
<b>Streets Foreman</b>	<b>50,694</b>	<b>52,215</b>	<b>53,782</b>	<b>55,395</b>	<b>57,057</b>	<b>58,769</b>	<b>60,532</b>	<b>62,348</b>	<b>64,218</b>	<b>66,145</b>
<b>Streets Technician II</b>	<b>34,312</b>	<b>35,341</b>	<b>36,402</b>	<b>37,494</b>	<b>38,618</b>	<b>39,777</b>	<b>40,970</b>	<b>42,199</b>	<b>43,465</b>	<b>44,769</b>
<b>Streets Technician I</b>	<b>31,122</b>	<b>32,056</b>	<b>33,017</b>	<b>34,008</b>	<b>35,028</b>	<b>36,079</b>	<b>37,161</b>	<b>38,276</b>	<b>39,424</b>	<b>40,607</b>
<b>Operator</b>	<b>50,694</b>	<b>52,215</b>	<b>53,782</b>	<b>55,395</b>	<b>57,057</b>	<b>58,769</b>	<b>60,532</b>	<b>62,348</b>	<b>64,218</b>	<b>66,145</b>

### EXPENDITURE CHANGES

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no changes

Fund: 415 STREET DEPARTMENT FUND

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
415-5125-00-00	UTILITY FRANCHISE TAX	1,200,000.00-	1,520,000.00-	1,351,110.11-	1,098,947.54-	1,199,623.34-	1,164,888.62-	1,179,532.73-	1,255,336.08-
415-5505-00-00	INTEREST INCOME	40,000.00-	40,000.00-	18,253.15-	43,301.88-	29,196.13-	16,559.20-	8,311.70-	1,783.67-
415-5705-00-00	SALE OF EQUIPMENT AND MATERIAL	5,000.00-	5,000.00-			2,097.50-	3,399.37-	3,253.75-	221,950.00-
415-5730-00-00	INTERFUND TRANSFERS	350,000.00-	860,000.00-	413,327.00-	883,003.32-	844,365.26-	786,858.25-	746,223.92-	510,944.54-
415-5735-00-00	MISCELLANEOUS REVENUE	5,000.00-	5,000.00-	2,229.72-	47,630.55-	4,390.42-	20,841.68-	2,662.75-	4,237.00-
415-5740-00-00	REVENUE FROM OTHER RESOURCES	520,000.00-				547,225.09-	536,862.06-	376,883.02-	388,322.16-
<b>Subtotal:</b>		<b>2,120,000.00-</b>	<b>2,430,000.00-</b>	<b>1,784,919.98-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>	<b>2,529,409.18-</b>	<b>2,316,867.87-</b>	<b>2,382,573.45-</b>
<b>Program number:</b>		<b>2,120,000.00-</b>	<b>2,430,000.00-</b>	<b>1,784,919.98-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>	<b>2,529,409.18-</b>	<b>2,316,867.87-</b>	<b>2,382,573.45-</b>
<b>Department number:</b>		<b>2,120,000.00-</b>	<b>2,430,000.00-</b>	<b>1,784,919.98-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>	<b>2,529,409.18-</b>	<b>2,316,867.87-</b>	<b>2,382,573.45-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>2,120,000.00-</b>	<b>2,430,000.00-</b>	<b>1,784,919.98-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>	<b>2,529,409.18-</b>	<b>2,316,867.87-</b>	<b>2,382,573.45-</b>

Fund: 415 STREET DEPARTMENT FUND

Department: 1 STREET DEPARTMENT

Program: STREET DEPARTMENT

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
415-6101-01-00	FULL-TIME SALARIES	461,614.00	379,322.00	317,459.42	356,023.47	359,306.39	343,858.81	386,369.14	360,765.36
415-6104-01-00	LONGEVITY	4,744.00	4,464.00	3,604.00	4,054.00	4,162.00	4,294.00	4,813.00	5,009.00
415-6105-01-00	OVERTIME	3,500.00	3,500.00	931.38	4,298.05	3,360.21	3,150.44	5,337.58	3,070.77
415-6109-01-00	CHRISTMAS PAY	1,080.00	959.00	866.24	812.11	893.33	947.50	1,015.13	960.98
415-6110-01-00	INSTRUCTOR PAY	1,560.00							
415-6122-01-00	PHONE ALLOWANCE	1,800.00	720.00	760.00	720.00	720.00	720.00	940.00	940.00
415-6131-01-00	WORKERS COMPENSATION	11,500.00	11,498.00	10,231.27	13,802.88	13,114.17	15,136.19	17,627.17	17,251.31
415-6132-01-00	UNEMPLOYMENT COMPENSATION	1,701.00	90.00	1,439.89	24.57	1,714.66	101.14	1,822.61	94.48
415-6133-01-00	HEALTH INSURANCE	55,590.00	61,155.00	50,178.85	58,038.31	70,145.58	73,319.15	72,899.67	65,919.24
415-6134-01-00	DENTAL INSURANCE	3,600.00	3,600.00	2,744.99	3,270.00	3,044.01	3,044.00	3,354.44	3,313.02
415-6135-01-00	HSA CONTRIBUTION	10,000.00	12,000.00	9,254.73	11,695.54				
415-6141-01-00	TMRS	70,619.00	58,914.00	48,995.92	56,546.89	56,806.56	56,148.71	62,383.53	60,401.30
415-6142-01-00	SOCIAL SECURITY	36,017.00	29,756.00	24,095.46	27,199.43	27,052.83	26,290.82	28,850.52	26,727.29
415-6144-01-00	SALARY ADJUSTMENT		657.00						
415-6201-01-00	OFFICE SUPPLIES	1,000.00	800.00	115.31	516.08	433.61	534.27	743.47	2,325.68
415-6207-01-00	TIRES AND TUBES		6,000.00	4,906.16	5,901.37	5,968.78	5,623.84	6,092.37	5,843.55
415-6208-01-00	MOTOR VEHICLE SUPPLIES		28,000.00	19,168.98	28,143.63	28,010.43	30,728.27	26,823.66	29,963.49
415-6211-01-00	MINOR TOOLS & APPARATUS	6,000.00	6,000.00	3,719.70	5,771.05	13,424.88	4,954.71	4,928.46	8,261.76
415-6214-01-00	CHEMICAL & MECHANICAL SUPPLIES						55.90	121.67	127.27
415-6216-01-00	BOTANICAL & AGR. SUPPLIES	1,500.00	1,500.00	171.80	951.46	973.30	1,183.00	984.79	511.20
415-6220-01-00	OTHER SUPPLIES	1,200.00	1,200.00	797.78	884.12	836.61	666.13	953.12	651.27
415-6301-01-00	BUILDINGS AND GROUNDS					42.85	100.16	18,968.48	
415-6303-01-00	STREETS AND ALLEYS		640,000.00	199,167.00	158,937.98	226,822.20	190,360.16	233,274.08	220,511.53
415-6306-01-00	STORM SEWERS					1,122.00	924.00	1,297.00	1,337.90
415-6401-01-00	OFFICE EQUIPMENT				7.50				
415-6402-01-00	MACHINERY AND HEAVY EQUIPMENT	35,000.00	35,000.00	32,651.24	33,463.16	27,437.52	38,802.94	35,350.04	35,256.78
415-6404-01-00	AUTOMOTIVE EQUIPMENT		2,500.00	1,215.75	559.03	2,747.75	1,497.02	2,987.56	2,327.31
415-6408-01-00	SIGNAL AND SIGN SYSTEM	13,000.00	10,000.00	8,252.72	17,978.52	12,504.66	17,392.50	10,360.38	10,450.17
415-6410-01-00	RADIO MAINTENANCE								111.80
415-6501-01-00	COMMUNICATION	1,500.00	1,500.00	1,350.73	1,506.44	1,259.58	1,299.33	2,914.47	2,631.20
415-6503-01-00	LIABILITY INSURANCE	10,800.00	10,607.00	10,906.80	10,833.88	10,102.12	9,622.32	7,813.48	7,998.17
415-6505-01-00	ADVERTISING					140.00	506.28	1,063.91	1,399.07
415-6506-01-00	BUSINESS AND TRAVEL	1,500.00	500.00	30.00	225.98	30.00	436.62	1,312.95	975.55
415-6507-01-00	UNIFORMS AND CLOTHING	5,610.00	2,800.00	1,706.65	2,713.81	2,796.98	2,958.57	2,815.03	2,474.89
415-6511-01-00	CONTRACTUAL AND FEE SERVICES	50,000.00	50,000.00	32,566.42	39,093.80	40,945.47	53,596.75	33,065.97	61,626.14
415-6512-01-00	UTILITY SERVICES	190,000.00	190,000.00	149,804.47	188,101.03	194,411.45	177,159.67	172,171.10	163,046.66
415-6513-01-00	DATA PROCESSING MAINTENANCE	5,500.00	5,500.00	3,155.00	4,069.99	8,107.61	5,157.50	5,001.67	3,990.00
415-6521-01-00	MEMBERSHIPS AND SUBSCRIPTIONS	5,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,675.00	256.00
415-6522-01-00	INTERFUND TRANSFERS	100,000.00	127,500.00	51,301.74	208,823.61	443,903.38	234,968.50	220,746.26	157,129.49
415-6610-01-00	OFFICE EQUIPMENT								1,733.48
415-6611-01-00	MACHINERY AND EQUIPMENT	75,000.00			29,352.37	17,640.00	80,102.52	511,133.98	53,824.00
415-6613-01-00	MOTOR VEHICLES				21,897.00				
415-6616-01-00	STREET IMPROVEMENTS	500,000.00	500,000.00	30,450.00		546,284.02	702,466.05	638,260.14	685,304.94

Fund: 415 STREET DEPARTMENT FUND

Department: 1 STREET DEPARTMENT

Program: STREET DEPARTMENT

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
415-6621-01-00	OTHER IMPROVEMENTS						139,444.73		1,181.24
415-6701-01-00	PRIN.-GEN. OBLIGATION BONDS	350,000.00	345,000.00	345,000.00	335,000.00	330,000.00	325,000.00	320,000.00	310,000.00
415-6705-01-00	AGENT AND ADMINISTRATION FEE	450.00	450.00	450.00	450.00	400.00	400.00		400.00
415-6711-01-00	INT.-GEN. OBLIGATION BONDS	103,615.00	110,513.00	110,512.50	117,212.50	123,812.50	130,312.50	136,712.50	142,912.50
Subtotal:		2,120,000.00	2,644,505.00	1,480,462.90	1,751,379.56	2,582,977.44	2,685,765.00	2,983,984.33	2,459,015.79
Program number:	STREET DEPARTMENT	2,120,000.00	2,644,505.00	1,480,462.90	1,751,379.56	2,582,977.44	2,685,765.00	2,983,984.33	2,459,015.79
Department number:	STREET DEPARTMENT	2,120,000.00	2,644,505.00	1,480,462.90	1,751,379.56	2,582,977.44	2,685,765.00	2,983,984.33	2,459,015.79
Expenditure	Subtotal -----	2,120,000.00	2,644,505.00	1,480,462.90	1,751,379.56	2,582,977.44	2,685,765.00	2,983,984.33	2,459,015.79
Fund number:	415 STREET DEPARTMENT FUND		214,505.00	304,457.08-	321,503.73-	43,920.30-	156,355.82	667,116.46	76,442.34



# **Construction Bond 2017 Fund**

Fund: 681 CONSTRUCTION FUND BOND 2017

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
681-5505-00-00	INTEREST INCOME		25,000.00-	45,881.04-	149,570.47-	124,252.40-			
681-5730-00-00	INTERFUND TRANSFERS				811,748.53-	300,976.63-			
681-5735-00-00	MISCELLANEOUS REVENUE				4,500.00-				
681-5740-00-00	REVENUE FROM OTHER RESOURCES		1,000,000.00-	888,672.45-					
681-5745-00-00	BOND PROCEEDS					8,424,759.00-			
681-5746-00-00	OTHER SOURCES BOND PREMIUM					764,930.00-			
Subtotal:			1,025,000.00-	934,553.49-	965,819.00-	9,614,918.03-			
Program number:			1,025,000.00-	934,553.49-	965,819.00-	9,614,918.03-			
Department number:			1,025,000.00-	934,553.49-	965,819.00-	9,614,918.03-			
Revenue	Subtotal -----		1,025,000.00-	934,553.49-	965,819.00-	9,614,918.03-			



Fund: 681 CONSTRUCTION FUND BOND 2017

Department:

Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
681-6705-00-00	BOND ISSUANCE COST					201,180.00			
681-6711-00-00	INTEREST GEN OBLIGATION BONDS					11,491.00-			
<b>Subtotal:</b>						<b>189,689.00</b>			
Program number:						189,689.00			
Department number:						189,689.00			

Fund: 681 CONSTRUCTION FUND BOND 2017

Department: 72 CONSTRUCTION FUND BONDS 17  
Period Ending: 8/2020

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
681-6511-72-00	CONTRACTUAL AND FEE SERVICES				58,636.45	147,041.30	7,625.62		
681-6511-72-00	CONTRACTUAL AND FEE SERVICES					44,252.61			
681-6511-72-00	CONTRACTUAL AND FEE SERVICES		66,000.00	42,668.50	107,658.66	448,146.86	62,694.22		
681-6601-72-00	BUILDINGS				1,408,351.30	439,930.26			
681-6602-72-00	LAND					473,716.00			
681-6611-72-00	MACHINERY AND EQUIPMENT					14,149.48			
681-6621-72-00	OTHER IMPROVEMENTS				90,595.10	749,495.50			
681-6621-72-00	OTHER IMPROVEMENTS		3,858,863.00	2,585,073.85	3,142,039.11				
Subtotal:			3,924,863.00	2,627,742.35	4,807,280.62	2,316,732.01	70,319.84		
Program number:			3,924,863.00	2,627,742.35	4,807,280.62	2,316,732.01	70,319.84		
Department number: CONSTRUCTION FUND BONDS 17			3,924,863.00	2,627,742.35	4,807,280.62	2,316,732.01	70,319.84		
Expenditure Subtotal -----			3,924,863.00	2,627,742.35	4,807,280.62	2,506,421.01	70,319.84		
Fund number: 681 CONSTRUCTION FUND BOND 2017			2,899,863.00	1,693,188.86	3,841,461.62	7,108,497.02-	70,319.84		



# **New Water Treatment Fund**

Program:

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6531-61-00	DEPRECIATION EXPENSE				160,924.11	160,924.12	160,924.11	157,962.86	426.89
	Subtotal:				160,924.11	160,924.12	160,924.11	157,962.86	426.89
	Program number:				160,924.11	160,924.12	160,924.11	157,962.86	426.89
	Department number: NEW WATER TREATMENT PLANT				160,924.11	160,924.12	160,924.11	157,962.86	426.89
Expenditure	Subtotal -----	12,060,121.00	12,054,063.00	9,665,153.86	10,841,305.73	10,846,996.87	13,154,775.32	12,032,649.42	11,925,098.79
	Fund number: 300 UTILITY FUND			192,001.44	1,054,340.04-	567,227.02-	2,016,728.70	2,295,975.95	1,873,832.23



## **Debt Service Funds**

# Debt Service Funds

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- **Debt Service Fund**  
Debt Service accounts for all funds required to finance the payment of interest and principal on all general obligation debt, serial, and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.
- **General Fund Debt**
- **Street Fund Debt**
- **Utility Fund Debt**

## GENERAL LONG-TERM DEBT

As of September 30,

### GENERAL

#### 2010 Certificate of Obligation - FUND 700

				Interest paid	
2018	3,705,000.00	160,000.00	3,545,000.00		
2019	3,545,000.00	180,000.00	3,365,000.00		700-6701-71
2020	3,365,000.00	195,000.00	3,170,000.00	116,012.50	700-6711-71
2021	Refunded				

#### 2017 Combination Tax & Revenue Certificates of Obligation

2018	8,440,000.00	-	8,440,000.00		
2019	8,440,000.00	25,000.00	8,415,000.00		700-6701-71
2020	8,415,000.00	160,000.00	8,255,000.00	317,700.00	700-6711-71
2021	8,255,000.00	165,000.00	8,090,000.00	311,200.00	

#### 2020 Refunded Certificate of Obligation - FUND 700

2020	2,900,000.00	30,000.00	2,870,000.00	23,721.11	700-6701-71
2021	2,870,000.00	185,000.00	2,685,000.00	114,800.00	700-6711-71

### STREET

#### 2012 Certificates of Obligation Fund 415

2018	5,710,000.00	330,000.00	5,380,000.00		
2019	5,380,000.00	335,000.00	5,045,000.00		415-6701-01
2020	5,045,000.00	345,000.00	4,700,000.00	110,512.50	415-6711-01
2021	4,700,000.00	350,000.00	4,350,000.00	103,612.50	

### BUSINESS-TYPE

#### UTILITY FUND 300

##### 2008 Utility System Revenue Bonds

2018	21,610,000.00	650,000.00	20,960,000.00		
2019	20,960,000.00	670,000.00	20,290,000.00		300-6702-38
2020	20,290,000.00	1,125,000.00	19,165,000.00	197,425.00	300-6712-38
2021	19,165,000.00	1,145,000.00	18,020,000.00	185,925.00	

##### 2016 General Obligation Refunding Bonds

2018	3,080,000.00	670,000.00	2,410,000.00		
2019	2,410,000.00	675,000.00	1,735,000.00		300-6702-38
2020	1,735,000.00	270,000.00	1,465,000.00	27,318.19	300-6712-38
2021	1,465,000.00	260,000.00	1,205,000.00	23,293.50	

##### 2020 Combination Tax and Revenue Certificate of Obligation

2020	-	-	3,985,000.00	-	
2021	3,985,000.00	-	3,985,000.00	51,398.28	300-6702-38 300-6712-38

**City of Mount Pleasant, Texas**

Legal Debt Margin Information

As of September 30, 2020

Table 12

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Net Assessed Value	\$ 1,127,986,307
Plus Exempt Property	<u>338,444,697</u>
Total Assessed Value	<u><u>1,466,431,004</u></u>
Debt Limit - (10%) of Total Assessed Value	146,643,100
Less amount of debt applicable to debt limits	\$ 41,565,000
Legal Debt Margin	<u><u>105,078,100</u></u>
The Debt Rate legal limit percentage	7%

As a home rule city, the City is not limited by law in the amount of debt it may issue.

Article IV of the City Charter states in part:

In keeping with the Constitution and laws of the state of Texas and not contrary there, the city shall have the power to borrow money on the credit of the city for any public purpose or for any permanent improvement no now or hereafter prohibited by the constitution and laws of the State of Texas.

Texas Local Government code section 1507.152 -.154 states the governing body may pledge to the payment of bonds issued under this subchapter an ad valorem tax sufficient to pay when due the principal of and interest on the bonds. A municipality may not issue bonds under this subchapter in a principal amount that: Exceeds the amount of loss sustained or anticipated by the municipality and the cost of issuing the bonds; or would result in the outstanding aggregate principal amount of tax bond indebtedness of the municipality exceeding 10% of the Assessed valuation of taxable property in the municipality according to the most recent ad valorem tax roll of the municipality.





# **General Fund Debt**

**CITY OF MOUNT PLEASANT**  
(Titus County, Texas)

**Tax Supported Debt)**

Fisc Year Ending		2010 CO's		2017 CO's		2020 Rfdg		TOTAL		
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Fisc. Total
9/30/2020	11/15/2019 5/15/2020	\$ 195,000	\$ 58,006 2,925	\$ 160,000	\$ 158,850 158,850	\$ 30,000	\$ 23,721	385,000	216,856 185,496	787,352
9/30/2021	11/15/2020 5/15/2021			165,000	157,250 157,250	185,000	57,400 57,400	350,000	214,650 214,650	779,300
9/30/2022	11/15 5/15			170,000	155,600 155,600	205,000	53,700 53,700	375,000	209,300 209,300	793,600
9/30/2023	11/15 5/15			170,000	153,900 153,900	225,000	49,600 49,600	395,000	203,500 203,500	802,000
9/30/2024	11/15 5/15			175,000	151,350 151,350	245,000	45,100 45,100	420,000	196,450 196,450	812,900
9/30/2025	11/15 5/15			180,000	148,725 148,725	270,000	40,200 40,200	450,000	188,925 188,925	827,850
9/30/2026	11/15 5/15			185,000	146,025 146,025	295,000	34,800 34,800	480,000	180,825 180,825	841,650
9/30/2027	11/15 5/15			190,000	143,250 143,250	320,000	28,900 28,900	510,000	172,150 172,150	854,300
9/30/2028	11/15 5/15			200,000	140,400 140,400	345,000	22,500 22,500	545,000	162,900 162,900	870,800
9/30/2029	11/15 5/15			205,000	136,400 136,400	375,000	15,600 15,600	580,000	152,000 152,000	884,000
9/30/2030	11/15 5/15			215,000	132,300 132,300	405,000	8,100 8,100	620,000	140,400 140,400	900,800
9/30/2031	11/15 5/15			695,000	128,000 128,000			695,000	128,000 128,000	951,000
9/30/2032	11/15 5/15			720,000	114,100 114,100			720,000	114,100 114,100	948,200
9/30/2033	11/15 5/15			750,000	99,700 99,700			750,000	99,700 99,700	949,400
9/30/2034	11/15 5/15			780,000	84,700 84,700			780,000	84,700 84,700	949,400
9/30/2035	11/15 5/15			815,000	69,100 69,100			815,000	69,100 69,100	953,200
9/30/2036	11/15 5/15			845,000	52,800 52,800			845,000	52,800 52,800	950,600
9/30/2037	11/15 5/15			880,000	35,900 35,900			880,000	35,900 35,900	951,800
9/30/2038	11/15 5/15			915,000	18,300 18,300			915,000	18,300 18,300	951,600
		\$ 195,000	\$ 60,931	\$ 8,415,000	\$ 4,453,300	\$ 2,900,000	\$ 735,521	11,510,000	5,249,752	16,759,752

Department:

Program:

Period Ending: 8/2020

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
700-5105-00-00	CURRENT PROPERTY TAXES	788,500.00-	752,937.00-	745,104.31-	577,137.52-	272,643.03-	274,903.64-	260,808.40-	248,321.29-
700-5110-00-00	DELINQUENT PROPERTY TAXES	2,000.00-	15,000.00-	4,652.14-	4,284.08-	4,153.95-	1,783.65-	4,347.38-	4,370.68-
700-5115-00-00	PENALTIES AND INTEREST	3,100.00-	3,100.00-	6,541.79-	6,997.72-	3,438.93-	2,879.52-	3,603.28-	3,749.91-
700-5505-00-00	INTEREST INCOME	400.00-	400.00-	10,203.88-	2,836.70-	1,443.76-	396.38-	178.69-	61.14-
700-5730-00-00	INTERFUND TRANSFERS				200,000.00-				
700-5735-00-00	MISCELLANEOUS REVENUE			1,631.55-	3,476.75-	5,083.89-	1,067.48-	1,544.31-	2,173.07-
700-5745-00-00	OTHER SOURCES BOND PROCEEDS			55,081.25-		15,241.00-			
<b>Subtotal:</b>		<b>794,000.00-</b>	<b>771,437.00-</b>	<b>823,214.92-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>	<b>281,030.67-</b>	<b>270,482.06-</b>	<b>258,676.09-</b>
<b>Program number:</b>		<b>794,000.00-</b>	<b>771,437.00-</b>	<b>823,214.92-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>	<b>281,030.67-</b>	<b>270,482.06-</b>	<b>258,676.09-</b>
<b>Department number:</b>		<b>794,000.00-</b>	<b>771,437.00-</b>	<b>823,214.92-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>	<b>281,030.67-</b>	<b>270,482.06-</b>	<b>258,676.09-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>794,000.00-</b>	<b>771,437.00-</b>	<b>823,214.92-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>	<b>281,030.67-</b>	<b>270,482.06-</b>	<b>258,676.09-</b>

Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
700-6701-71-00	PRIN.-GEN. OBLIGATION BONDS	350,000.00	355,000.00	385,000.00	205,000.00	160,000.00	145,000.00	135,000.00	120,000.00
700-6702-71-00	PRINCIPAL-REVENUE BONDS	7,100.00							
700-6705-71-00	AGENT AND ADMINISTRATION FEES	7,600.00	1,500.00	400.00	1,150.00	750.00	750.00	750.00	750.00
700-6711-71-00	INTEREST-GEN. OBLIGATION BONDS	429,300.00	433,713.00	457,433.61	571,745.82	125,162.50	148,150.50	122,486.50	133,887.50
Subtotal:		794,000.00	790,213.00	842,833.61	777,895.82	285,912.50	293,900.50	258,236.50	254,637.50
Program number: DEBT SERVICE		794,000.00	790,213.00	842,833.61	777,895.82	285,912.50	293,900.50	258,236.50	254,637.50
Department number: DEBT SERVICE		794,000.00	790,213.00	842,833.61	777,895.82	285,912.50	293,900.50	258,236.50	254,637.50
Expenditure Subtotal -----		794,000.00	790,213.00	842,833.61	777,895.82	285,912.50	293,900.50	258,236.50	254,637.50
Fund number: 700 DEBT SERVICE FUND			18,776.00	19,618.69	16,836.95-	16,092.06-	12,869.83	12,245.56-	4,038.59-



## **Street Fund Debt**

**CITY OF MOUNT PLEASANT**  
(Titus County, Texas)

**Debt Requirement Schedule ( Franchise Tax Supported Debt)**

**Street Fund**

Fisc Year Ending		2012 CO's		Street Fund
		Principal	Interest	
9/30/2020	11/15/2019 5/15/2020	\$ 345,000	\$ 55,256	\$ 455,513
9/30/2021	11/15/2020 5/15/2021	350,000	51,806	453,613
9/30/2022	11/15 5/15	355,000	48,306	451,613
9/30/2023	11/15 5/15	365,000	44,756	454,513
9/30/2024	11/15 5/15	370,000	41,106	452,213
9/30/2025	11/15 5/15	380,000	37,406	454,813
9/30/2026	11/15 5/15	385,000	33,606	452,213
9/30/2027	11/15 5/15	395,000	29,756	454,513
9/30/2028	11/15 5/15	400,000	25,806	451,613
9/30/2029	11/15 5/15	410,000	21,556	453,113
9/30/2030	11/15 5/15	420,000	16,944	453,888
9/30/2031	11/15 5/15	430,000	11,694	453,388
9/30/2032	11/15 5/15	440,000	6,050	452,100
9/30/2033				
		\$ 5,045,000	\$ 848,100	\$ 5,893,100



# Utility Fund Debt

**CITY OF MOUNT PLEASANT**  
(Titus County, Texas)

**Combined Debt Requirement Schedule (Utility Supported Debt)**

Fisc Year Ending	2016 Rfdg			Series 2020			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Utility
9/30/2020	11/15/2019		13,793			-			13,793
	5/15/2020	270,000	13,793	283,793		-	270,000	13,793	283,793
9/30/2021	11/15/2020		11,647	11,647		-	-	11,647	11,647
	5/15/2021	260,000	11,647	271,647		51,398	260,000	63,045	323,045
9/30/2022	11/15		9,580	9,580		38,710	-	48,290	48,290
	5/15	255,000	9,580	264,580	85,000	38,710	340,000	48,290	388,290
9/30/2023	11/15		7,553	7,553		37,435	-	44,988	44,988
	5/15	250,000	7,553	257,553	85,000	37,435	335,000	44,988	379,988
9/30/2024	11/15		5,565	5,565		36,479	-	42,044	42,044
	5/15	240,000	5,565	245,565	85,000	36,479	325,000	42,044	367,044
9/30/2025	11/15		3,657	3,657		34,715	-	38,372	38,372
	5/15	235,000	3,657	238,657	85,000	34,715	320,000	38,372	358,372
9/30/2026	11/15		1,789	1,789		32,951	-	34,740	34,740
	5/15	225,000	1,789	226,789	85,000	32,951	310,000	34,740	344,740
9/30/2027	11/15		-	-		31,188	-	31,188	31,188
	5/15		-	-	85,000	31,188	85,000	31,188	116,188
9/30/2028	11/15		-	-		29,424	-	29,424	29,424
	5/15		-	-	85,000	29,424	85,000	29,424	114,424
9/30/2029	11/15		-	-		27,660	-	27,660	27,660
	5/15		-	-	85,000	27,660	85,000	27,660	112,660
9/30/2030	11/15		-	-		25,896	-	25,896	25,896
	5/15		-	-	85,000	25,896	85,000	25,896	110,896
9/30/2031	11/15		-	-		25,408	-	25,408	25,408
	5/15		-	-	215,000	25,408	215,000	25,408	240,408
9/30/2032	11/15		-	-		24,171	-	24,171	24,171
	5/15		-	-	280,000	24,171	280,000	24,171	304,171
9/30/2033	11/15		-	-		22,561	-	22,561	22,561
	5/15		-	-	285,000	22,561	285,000	22,561	307,561
9/30/2034	11/15		-	-		20,851	-	20,851	20,851
	5/15		-	-	290,000	20,851	290,000	20,851	310,851
9/30/2035	11/15		-	-		18,966	-	18,966	18,966
	5/15		-	-	295,000	18,966	295,000	18,966	313,966
9/30/2036	11/15		-	-		16,754	-	16,754	16,754
	5/15		-	-	295,000	16,754	295,000	16,754	311,754
9/30/2037	11/15		-	-		14,541	-	14,541	14,541
	5/15		-	-	300,000	14,541	300,000	14,541	314,541
9/30/2038	11/15		-	-		12,066	-	12,066	12,066
	5/15		-	-	305,000	12,066	305,000	12,066	317,066
9/30/2039	11/15		-	-		9,550	-	9,550	9,550
	5/15		-	-	310,000	9,550	310,000	9,550	319,550
9/30/2040	11/15		-	-		6,450	-	6,450	6,450
	5/15		-	-	320,000	6,450	320,000	6,450	326,450
9/30/2041	11/15		-	-		3,250	-	3,250	3,250
	5/15		-	-	325,000	3,250	325,000	3,250	328,250
		1,735,000	107,166	1,842,166	3,985,000	989,451	5,720,000	1,082,824	6,816,617



**CITY OF MOUNT PLEASANT**  
(Titus County, Texas)

**Utility System Revenue Bonds**  
**Series 2008 (TWDB Installment Delivery)**

**Debt Service Schedule**

FYE	Due	Principal	Int.Rate	Interest	Total	Fisc Total
	3/15/2020	\$ 1,125,000.00	1.000%	\$ 101,450.00	\$ 1,226,450.00	
9/30/2020	9/15/2020			95,825.00	95,825.00	\$ 1,322,275.00
	3/15/2021	1,145,000.00	1.000%	95,825.00	1,240,825.00	
9/30/2021	9/15/2021			90,100.00	90,100.00	1,330,925.00
	3/15/2022	1,165,000.00	1.000%	90,100.00	1,255,100.00	
9/30/2022	9/15/2022			84,275.00	84,275.00	1,339,375.00
	3/15/2023	1,185,000.00	1.000%	84,275.00	1,269,275.00	
9/30/2023	9/15/2023			78,350.00	78,350.00	1,347,625.00
	3/15/2024	1,210,000.00	1.000%	78,350.00	1,288,350.00	
9/30/2024	9/15/2024			72,300.00	72,300.00	1,360,650.00
	3/15/2025	1,235,000.00	1.000%	72,300.00	1,307,300.00	
9/30/2025	9/15/2025			66,125.00	66,125.00	1,373,425.00
	3/15/2026	1,255,000.00	1.000%	66,125.00	1,321,125.00	
9/30/2026	9/15/2026			59,850.00	59,850.00	1,380,975.00
	3/15/2027	1,525,000.00	1.000%	59,850.00	1,584,850.00	
9/30/2027	9/15/2027			52,225.00	52,225.00	1,637,075.00
	3/15/2028	1,540,000.00	1.000%	52,225.00	1,592,225.00	
9/30/2028	9/15/2028			44,525.00	44,525.00	1,636,750.00
	3/15/2029	1,750,000.00	1.000%	44,525.00	1,794,525.00	
9/30/2029	9/15/2029			35,775.00	35,775.00	1,830,300.00
	3/15/2030	1,765,000.00	1.000%	35,775.00	1,800,775.00	
9/30/2030	9/15/2030			26,950.00	26,950.00	1,827,725.00
	3/15/2031	1,785,000.00	1.000%	26,950.00	1,811,950.00	
9/30/2031	9/15/2031			18,025.00	18,025.00	1,829,975.00
	3/15/2032	1,800,000.00	1.000%	18,025.00	1,818,025.00	
9/30/2032	9/15/2032			9,025.00	9,025.00	1,827,050.00
	3/15/2033	1,805,000.00	1.000%	9,025.00	1,814,025.00	
9/30/2033						1,814,025.00
		\$ 20,290,000.00		\$ 1,568,150.00	\$ 21,858,150.00	\$ 21,858,150.00

Notes: Original Issue Size: \$ 24,785,000.00  
Payable through US Bank.



Account	Description	2021 Proposed Budget	Current Year Amended Budget	2020 Year-to-date Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
300-6702-38-00	PRINCIPAL-REVENUE BONDS	1,405,000.00	1,395,000.00	1,395,000.00					1,205,000.00
300-6705-38-00	AGENT AND ADMINISTRATION FEE		600.00		385.00	385.00	585.13	2,606.25	1,637.50
300-6711-38-00	INT.-GEN. OBLIGATION BONDS				16,538.20	659.00			
300-6712-38-00	INTEREST-REVENUE BONDS	209,219.00	225,012.00	128,843.19	244,393.49	262,175.77	318,157.58	381,465.68	395,265.42
Subtotal:		1,614,219.00	1,620,612.00	1,523,843.19	261,316.69	263,219.77	318,742.71	384,071.93	1,601,902.92
Program number: UTILITY DEBT SERVICE		1,614,219.00	1,620,612.00	1,523,843.19	261,316.69	263,219.77	318,742.71	384,071.93	1,601,902.92
Department number: UTILITY DEBT SERVICE		1,614,219.00	1,620,612.00	1,523,843.19	261,316.69	263,219.77	318,742.71	384,071.93	1,601,902.92



# Supplemental

**City of Mount Pleasant, Texas**

Full-time Equivalent City Employees by Function and Program

Table 16

Function/Program	Fiscal Year										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
General Government:	5	6	4	4	4						
Administration:	4	4	4	4	6						
City Manager						1	1	1	1	1	
Director of Human Resources/City Secretary						1	1	1	1	1	
Executive Assistant									1	1	
Director of Finance						1	1	1	1	1	
Accounting Manager						1	1	1	1	1	
Accountant										1	
Accounting Assistant						1	1	1	1	1	
Administrative Assistant						1	1	1	1	1	
Court Administration						1	1	1	1	1	
Municipal Clerk						2	2	3	3	2	
Utility Administration:											
Utility Office Manager						0	1	1	1	1	
Customer Service Rep. II						1	0	0	0	0	
Customer Service Rep. I						2	2	2	2	2	
Utility Department:	15	15	15	15	14						
Director of Utilities						1	1	1	1	1	
Administrative Assistant						1	1	1	1	1	
Operations Manager									1	1	
Foreman						1	1	1	1	1	
Electrician						1	1	1	2	2	
Welder						1	1	1	1	1	
Maintenance Technician						1	1	1	0	0	
Technician III						0	0	0	0	0	
Technician II						4	4	4	4	4	
Technician I						7	7	7	7	7	
Water Treatment:	8	8	9	9	10						
Chief Operator						1	1	1	1	1	
Operator III						0	0	0	1	1	
Operator II						1	1	1	1	1	
Operator I						7	7	7	7	7	
Wastewater Plants:	3	3	3	3	3						
Chief Operator						1	1	1	1	1	
Operator II						1	1	1	1	1	
Operator I						1	1	1	1	1	
Public Works:											
Street Fund:	10	10	10	10	10						
Director of Public Works/Engineer						0	0	0	0	1	
Operations Manager									1	1	

**City of Mount Pleasant, Texas**

Full-time Equivalent City Employees by Function and Program

Table 16

Function/Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Foreman						1	1	1	1	1
Welder						1	1	1	0	0
Maintenance Technician						1	1	1	1	1
Technician II						3	2	2	1	1
Technician I						5	5	6	6	6
<b>Fleet</b>										
General Maintenance:	7	7	7	7	7					
Foreman						0	0	0	0	1
Fleet Technician III						1	1	1	1	0
Fleet Technician II						1	1	1	1	1
Fleet Technician I						1	1	1	1	1
Building Maintenance I						2	2	2	2	2
Custodian						2	2	2	2	2
<b>Building and Code Services:</b>										
Planner									1	1
Administrative Assistant										1
Director of Building and Development	1	1	1	1	1	1	1	1	1	0
Building Official										1
Director of Code Enforcement	1	1	1	1	1	1	1	1	1	0
Lead Code Compliance Officer	1	1	1	1	1	1	1	1	0	0
Code Compliance Officer II	1	1	1	1	1	1	1	1	3	3
Code Compliance Officer I	1	1	1	1	1	1	1	1	0	0
Construction Inspector	1	1	1	1	1	1	1	1	0	0
<b>Police Department:</b>	42	42	41	44	45					
Police Chief						1	1	1	1	1
Assistant Police Chief						1	1	1	1	1
Lieutenant						3	3	3	3	3
Corporal						4	4	4	4	4
Sergeant						5	5	5	5	5
Police Officer						18	18	18	18	18
Records Manager/Analyst						1	1	1	1	1
Administrative Assistant						1	1	1	1	1
Communications Manager						0	0	0	0	0
Sr. Dispatcher						0	0	0	2	2
Dispatcher						9	9	9	6	6
Property Room Manager/Evd Tech						1	1	1	1	1
Crime Victim Liason						1	1	1	1	1
Animal Control Officer	3	3	3	3	3	3	3	3	3	3
Customer Service Representative					1	1	1	1	1	1
<b>Fire Department:</b>	23	23	23	26	26					
Director of Fire Services						1	1	1	1	1

**City of Mount Pleasant, Texas**

Full-time Equivalent City Employees by Function and Program

Table 16

Function/Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Deputy Chief						0	3	3	3	3
Captain						3	3	3	3	3
Lieutenant						3	0	0	0	0
Driver Operator						6	6	6	6	6
Firefighter I - III						12	18	18	18	18
Administrative Assistant						1	1	1	1	1
Park Department:	7	7	9	9	9					
Director of Parks and Recreation						0.5	0	0	0	1
Foreman						1	1	1	1	1
Technician II						2	1	1	3	3
Technician I						6	8	8	5	5
Civic Center:	4	4	4	4	5					
Civic Center Manager						1	1	1	1	1
Assistant Civic Center Manager						1	1	1	1	1
Event Services I						3	3	3	3	2
Community Services:										
Director of Community Services						1	1	1	1	0
Marketing and Promotions Manager						0	1	1	1	0
Library:	4	4	4	5	5					
Librarian						1	1	1	1	1
Library Assistant						4	4	4	4	4
PT Library Assistant						0	0.5	0.5	0.5	0.5
Airport:	3	3	3	3	3					
Airport Manager						1	1	1	1	1
Airport Maintenance I						2	2	2	2	2
Economic Development:										
Economic/ Industrial Development						1	1	1	1.5	2
Total City Employees	144	145	145	152	157	164.5	171.5	173.5	174	173.5

Note: FTE are based on 2080 hours

City of Mount Pleasant Pay Plan

GRADE		1	2	3	4	5	6	7	8	9	10	
STEPS												
A	Hourly	14.25	14.68	15.12	15.57	16.04	16.52	17.02	17.53	18.05	18.59	Receptionist
	Overtime	21.38	22.02	22.68	23.36	24.06	24.78	25.52	26.29	27.08	27.89	Library Clerk
	Semi-Mo.	1,140.00	1,174.20	1,209.43	1,245.71	1,283.08	1,321.57	1,361.22	1,402.06	1,444.12	1,487.44	Building Maintenance I
	Monthly	2,469.95	2,544.05	2,620.37	2,698.98	2,779.95	2,863.35	2,949.25	3,037.73	3,128.86	3,222.73	
	Annually	29,640.00	30,529.20	31,445.08	32,388.43	33,360.08	34,360.88	35,391.71	36,453.46	37,547.07	38,673.48	
B	Hourly	14.96	15.41	15.87	16.35	16.84	17.35	17.87	18.40	18.95	19.52	Animal Control Customer Service Representative
	Overtime	22.44	23.12	23.81	24.52	25.26	26.02	26.80	27.60	28.43	29.28	Street Technician I
	Semi-Mo.	1,197.00	1,232.91	1,269.90	1,307.99	1,347.23	1,387.65	1,429.28	1,472.16	1,516.32	1,561.81	Parks Technician I
	Monthly	2,593.45	2,671.25	2,751.39	2,833.93	2,918.95	3,006.52	3,096.72	3,189.62	3,285.31	3,383.86	Utilities Technician I
	Annually	31,122.00	32,055.66	33,017.33	34,007.85	35,028.09	36,078.93	37,161.30	38,276.13	39,424.42	40,607.15	Meter Reader Event Services I
C	Hourly	15.71	16.18	16.67	17.17	17.68	18.21	18.76	19.32	19.90	20.50	Animal Control Officer
	Overtime	23.57	24.27	25.00	25.75	26.52	27.32	28.14	28.98	29.85	30.75	Library Assistant I
	Semi-Mo.	1,256.85	1,294.56	1,333.39	1,373.39	1,414.60	1,457.03	1,500.74	1,545.77	1,592.14	1,639.90	Building Maintenance II
	Monthly	2,723.12	2,804.82	2,888.96	2,975.63	3,064.90	3,156.85	3,251.55	3,349.10	3,449.57	3,553.06	Event Service II
	Annually	32,678.10	33,658.44	34,668.20	35,708.24	36,779.49	37,882.87	39,019.36	40,189.94	41,395.64	42,637.51	Telecommunicator Water Treatment Plant Operator I Wastewater Technician I
D	Hourly	16.50	16.99	17.50	18.03	18.57	19.12	19.70	20.29	20.90	21.52	Airport Service Technician
	Overtime	24.74	25.49	26.25	27.04	27.85	28.69	29.55	30.43	31.35	32.29	Utility Billing Clerk
	Semi-Mo.	1,319.69	1,359.28	1,400.06	1,442.06	1,485.33	1,529.89	1,575.78	1,623.06	1,671.75	1,721.90	Municipal Court Clerk
	Monthly	2,859.28	2,945.06	3,033.41	3,124.41	3,218.14	3,314.69	3,414.13	3,516.55	3,622.05	3,730.71	Streets Technician II
	Annually	34,312.01	35,341.37	36,401.61	37,493.65	38,618.46	39,777.02	40,970.33	42,199.44	43,465.42	44,769.38	Parks Technician II Utilities Technician II Wastewater Technician II Water Treatment Plant Operator II
E	Hourly	17.32	17.84	18.38	18.93	19.49	20.08	20.68	21.30	21.94	22.60	Sr. Telecommunicator
	Overtime	25.98	26.76	27.56	28.39	29.24	30.12	31.02	31.95	32.91	33.90	Code Compliance Officer I
	Semi-Mo.	1,385.68	1,427.25	1,470.06	1,514.17	1,559.59	1,606.38	1,654.57	1,704.21	1,755.33	1,807.99	Library Assistant II
	Monthly	3,002.24	3,092.31	3,185.08	3,280.63	3,379.05	3,480.42	3,584.83	3,692.38	3,803.15	3,917.25	
	Annually	36,027.61	37,108.43	38,221.69	39,368.34	40,549.39	41,765.87	43,018.84	44,309.41	45,638.69	47,007.85	
F	Hourly	18.19	18.73	19.29	19.87	20.47	21.08	21.72	22.37	23.04	23.73	Welder
	Overtime	27.28	28.10	28.94	29.81	30.70	31.63	32.57	33.55	34.56	35.59	Assistant Civic Center Manager
	Semi-Mo.	1,454.96	1,498.61	1,543.57	1,589.88	1,637.57	1,686.70	1,737.30	1,789.42	1,843.10	1,898.39	Administrative Assistant
	Monthly	3,152.35	3,246.93	3,344.33	3,444.66	3,548.00	3,654.44	3,764.08	3,877.00	3,993.31	4,113.11	Fleet Technician I
	Annually	37,828.99	38,963.86	40,132.77	41,336.75	42,576.86	43,854.16	45,169.79	46,524.88	47,920.63	49,358.25	Utilities Technician III Water Treatment Plant Operator III Wastewater Technician III
G	Hourly	19.10	19.67	20.26	20.87	21.49	22.14	22.80	23.49	24.19	24.92	Marking Assistant/Special Events Planner
	Overtime	28.64	29.50	30.39	31.30	32.24	33.21	34.20	35.23	36.29	37.37	Code Compliance Officer II
	Semi-Mo.	1,527.71	1,573.54	1,620.75	1,669.37	1,719.45	1,771.03	1,824.16	1,878.89	1,935.26	1,993.31	Accounting Assistant
	Monthly	3,309.97	3,409.27	3,511.55	3,616.90	3,725.40	3,837.17	3,952.28	4,070.85	4,192.97	4,318.76	
	Annually	39,720.43	40,912.05	42,139.41	43,403.59	44,705.70	46,046.87	47,428.28	48,851.12	50,316.66	51,826.16	
H	Hourly	20.05	20.65	21.27	21.91	22.57	23.24	23.94	24.66	25.40	26.16	Executive Assistant
	Overtime	30.08	30.98	31.91	32.87	33.85	34.87	35.91	36.99	38.10	39.24	Fleet Technician II
	Semi-Mo.	1,604.09	1,652.22	1,701.78	1,752.84	1,805.42	1,859.59	1,915.37	1,972.83	2,032.02	2,092.98	Property Room Manager/ Evidence Technician
	Monthly	3,475.47	3,579.74	3,687.13	3,797.74	3,911.67	4,029.02	4,149.89	4,274.39	4,402.62	4,534.70	Records Manager/Analyst
	Annually	41,706.46	42,957.65	44,246.38	45,573.77	46,940.98	48,349.21	49,799.69	51,293.68	52,832.49	54,417.47	Victims Services Coordinator Electrician I
I	Hourly	21.05	21.69	22.34	23.01	23.70	24.41	25.14	25.89	26.67	27.47	Electrician II
	Overtime	31.58	32.53	33.50	34.51	35.54	36.61	37.71	38.84	40.01	41.21	
	Semi-Mo.	1,684.30	1,734.83	1,786.87	1,840.48	1,895.69	1,952.56	2,011.14	2,071.48	2,133.62	2,197.63	
	Monthly	3,649.24	3,758.72	3,871.48	3,987.63	4,107.26	4,230.47	4,357.39	4,488.11	4,622.75	4,761.44	
	Annually	43,791.78	45,105.53	46,458.70	47,852.46	49,288.03	50,766.67	52,289.67	53,858.36	55,474.12	57,138.34	
J	Hourly	22.11	22.77	23.45	24.16	24.88	25.63	26.40	27.19	28.00	28.84	Police Officer
	Overtime	33.16	34.15	35.18	36.23	37.32	38.44	39.59	40.78	42.01	43.27	
	Semi-Mo.	1,768.51	1,821.57	1,876.22	1,932.50	1,990.48	2,050.19	2,111.70	2,175.05	2,240.30	2,307.51	
	Monthly	3,831.71	3,946.66	4,065.06	4,187.01	4,312.62	4,442.00	4,575.26	4,712.52	4,853.89	4,999.51	
	Annually	45,981.37	47,360.81	48,781.63	50,245.08	51,752.44	53,305.01	54,904.16	56,551.28	58,247.82	59,995.26	

City of Mount Pleasant Pay Plan

K	Hourly	23.21	23.91	24.63	25.36	26.13	26.91	27.72	28.55	29.40	30.29	Planner
	Overtime	34.82	35.86	36.94	38.05	39.19	40.36	41.57	42.82	44.11	45.43	
	Semi-Mo.	1,856.94	1,912.65	1,970.03	2,029.13	2,090.00	2,152.70	2,217.28	2,283.80	2,352.32	2,422.89	
	Monthly	4,023.29	4,143.99	4,268.31	4,396.36	4,528.25	4,664.10	4,804.02	4,948.14	5,096.59	5,249.48	
	Annually	48,280.44	49,728.85	51,220.72	52,757.34	54,340.06	55,970.26	57,649.37	59,378.85	61,160.21	62,995.02	
L	Hourly	24.37	25.10	25.86	26.63	27.43	28.25	29.10	29.97	30.87	31.80	Utility Billing Supervisor Municipal Court Administrator Fleet Foreman Streets Foreman Parks Foreman Utilities Foreman Water Treatment Plant Operator Wastewater Foreman
	Overtime	36.56	37.66	38.78	39.95	41.15	42.38	43.65	44.96	46.31	47.70	
	Semi-Mo.	1,949.79	2,008.28	2,068.53	2,130.58	2,194.50	2,260.34	2,328.15	2,397.99	2,469.93	2,544.03	
	Monthly	4,224.46	4,351.19	4,481.73	4,616.18	4,754.66	4,897.30	5,044.22	5,195.55	5,351.42	5,511.96	
	Annually	50,694.46	52,215.29	53,781.75	55,395.20	57,057.06	58,768.77	60,531.83	62,347.79	64,218.22	66,144.77	
M	Hourly	25.59	26.36	27.15	27.96	28.80	29.67	30.56	31.47	32.42	33.39	Civic Center Manager Code Compliance Manager
	Overtime	38.39	39.54	40.72	41.95	43.20	44.50	45.84	47.21	48.63	50.09	
	Semi-Mo.	2,047.28	2,108.69	2,171.96	2,237.11	2,304.23	2,373.35	2,444.55	2,517.89	2,593.43	2,671.23	
	Monthly	4,435.68	4,568.75	4,705.81	4,846.99	4,992.40	5,142.17	5,296.43	5,455.33	5,618.99	5,787.56	
	Annually	53,229.18	54,826.06	56,470.84	58,164.96	59,909.91	61,707.21	63,558.43	65,465.18	67,429.13	69,452.01	
N	Hourly	26.87	27.68	28.51	29.36	30.24	31.15	32.08	33.05	34.04	35.06	Accounting Manager Building Official
	Overtime	40.31	41.51	42.76	44.04	45.36	46.73	48.13	49.57	51.06	52.59	
	Semi-Mo.	2,149.64	2,214.13	2,280.55	2,348.97	2,419.44	2,492.02	2,566.78	2,643.79	2,723.10	2,804.79	
	Monthly	4,657.46	4,797.19	4,941.10	5,089.34	5,242.02	5,399.28	5,561.26	5,728.09	5,899.94	6,076.93	
	Annually	55,890.64	57,567.36	59,294.38	61,073.21	62,905.41	64,792.57	66,736.35	68,738.44	70,800.59	72,924.61	
O	Hourly	28.21	29.06	29.93	30.83	31.76	32.71	33.69	34.70	35.74	36.81	Library Manager Operations Manager
	Overtime	42.32	43.59	44.90	46.25	47.63	49.06	50.53	52.05	53.61	55.22	
	Semi-Mo.	2,257.12	2,324.84	2,394.58	2,466.42	2,540.41	2,616.62	2,695.12	2,775.98	2,859.25	2,945.03	
	Monthly	4,890.34	5,037.05	5,188.16	5,343.80	5,504.12	5,669.24	5,839.32	6,014.50	6,194.93	6,380.78	
	Annually	58,685.17	60,445.73	62,259.10	64,126.87	66,050.68	68,032.20	70,073.17	72,175.36	74,340.62	76,570.84	
P	Hourly	29.62	30.51	31.43	32.37	33.34	34.34	35.37	36.43	37.53	38.65	Police Sergeant
	Overtime	44.44	45.77	47.14	48.56	50.01	51.51	53.06	54.65	56.29	57.98	
	Semi-Mo.	2,369.98	2,441.08	2,514.31	2,589.74	2,667.43	2,747.45	2,829.88	2,914.77	3,002.22	3,092.28	
	Monthly	5,134.85	5,288.90	5,447.57	5,610.99	5,779.32	5,952.70	6,131.28	6,315.22	6,504.68	6,699.82	
	Annually	61,619.43	63,468.01	65,372.05	67,333.22	69,353.21	71,433.81	73,576.82	75,784.13	78,057.65	80,399.38	
Q	Hourly	31.11	32.04	33.00	33.99	35.01	36.06	37.14	38.26	39.40	40.59	City Secretary Human Resources Manager
	Overtime	46.66	48.06	49.50	50.99	52.52	54.09	55.71	57.38	59.11	60.88	
	Semi-Mo.	2,488.48	2,563.13	2,640.03	2,719.23	2,800.80	2,884.83	2,971.37	3,060.51	3,152.33	3,246.90	
	Monthly	5,391.60	5,553.34	5,719.94	5,891.54	6,068.29	6,250.34	6,437.85	6,630.98	6,829.91	7,034.81	
	Annually	64,700.40	66,641.41	68,640.66	70,699.88	72,820.87	75,005.50	77,255.66	79,573.33	81,960.53	84,419.35	
R	Hourly	32.66	33.64	34.65	35.69	36.76	37.86	39.00	40.17	41.37	42.62	Police Lieutenant Fire Marshal
	Overtime	48.99	50.46	51.98	53.53	55.14	56.80	58.50	60.25	62.06	63.92	
	Semi-Mo.	2,612.90	2,691.29	2,772.03	2,855.19	2,940.84	3,029.07	3,119.94	3,213.54	3,309.94	3,409.24	
	Monthly	5,661.18	5,831.01	6,005.94	6,186.12	6,371.70	6,562.86	6,759.74	6,962.53	7,171.41	7,386.55	
	Annually	67,935.42	69,973.49	72,072.69	74,234.87	76,461.92	78,755.77	81,118.45	83,552.00	86,058.56	88,640.32	
S	Hourly	34.29	35.32	36.38	37.47	38.60	39.76	40.95	42.18	43.44	44.75	Assistant Police Chief
	Overtime	51.44	52.98	54.57	56.21	57.90	59.63	61.42	63.27	65.16	67.12	
	Semi-Mo.	2,743.55	2,825.85	2,910.63	2,997.95	3,087.89	3,180.52	3,275.94	3,374.22	3,475.44	3,579.71	
	Monthly	5,944.24	6,122.56	6,306.24	6,495.43	6,690.29	6,891.00	7,097.73	7,310.66	7,529.98	7,755.88	
	Annually	71,332.19	73,472.16	75,676.32	77,946.61	80,285.01	82,693.56	85,174.37	87,729.60	90,361.49	93,072.33	

<b>KEY:</b>
New position
Position moved down
Position moved up



City of Mount Pleasant Fire Shift Pay Plan

GRADE		1	2	3	4	5	6	7	8	9	10	
STEPS												
AA	HOURLY	14.250	14.678	15.118	15.571	16.039	16.520	17.015	17.526	18.051	18.593	Firefighter I/II
	OVERTIME	21.375	22.016	22.677	23.357	24.058	24.779	25.523	26.289	27.077	27.890	
	Semi-monthly	1,596.000	1,643.880	1,693.196	1,743.992	1,796.312	1,850.201	1,905.707	1,962.879	2,021.765	2,082.418	
	ANNUALLY	41,496.000	42,740.880	44,023.106	45,343.800	46,704.114	48,105.237	49,548.394	51,034.846	52,565.891	54,142.868	
BB	HOURLY	14.963	15.411	15.874	16.350	16.840	17.346	17.866	18.402	18.954	19.523	Firefighter III
	OVERTIME	22.444	23.117	23.811	24.525	25.261	26.018	26.799	27.603	28.431	29.284	
	Semi-monthly	1,675.800	1,726.074	1,777.856	1,831.192	1,886.128	1,942.711	2,000.993	2,061.023	2,122.853	2,186.539	
	ANNUALLY	43,570.800	44,877.924	46,224.262	47,610.990	49,039.319	50,510.499	52,025.814	53,586.588	55,194.186	56,850.011	
CC	HOURLY	15.711	16.182	16.667	17.167	17.682	18.213	18.759	19.322	19.902	20.499	
	OVERTIME	23.566	24.273	25.001	25.751	26.524	27.319	28.139	28.983	29.853	30.748	
	Semi-monthly	1,759.590	1,812.378	1,866.749	1,922.752	1,980.434	2,039.847	2,101.042	2,164.074	2,228.996	2,295.866	
	ANNUALLY	45,749.340	47,121.820	48,535.475	49,991.539	51,491.285	53,036.024	54,627.104	56,265.918	57,953.895	59,692.512	
DD	HOURLY	16.496	16.991	17.501	18.026	18.567	19.124	19.697	20.288	20.897	21.524	Driver/Engineer
	OVERTIME	24.744	25.487	26.251	27.039	27.850	28.685	29.546	30.432	31.345	32.286	
	Semi-monthly	1,847.570	1,902.997	1,960.086	2,018.889	2,079.456	2,141.839	2,206.095	2,272.277	2,340.446	2,410.659	
	ANNUALLY	48,036.807	49,477.911	50,962.249	52,491.116	54,065.849	55,687.825	57,358.460	59,079.214	60,851.590	62,677.138	
EE	HOURLY	17.321	17.841	18.376	18.927	19.495	20.080	20.682	21.303	21.942	22.600	
	OVERTIME	25.981	26.761	27.564	28.391	29.242	30.120	31.023	31.954	32.913	33.900	
	Semi-monthly	1,939.948	1,998.146	2,058.091	2,119.834	2,183.429	2,248.931	2,316.399	2,385.891	2,457.468	2,531.192	
	ANNUALLY	50,438.647	51,951.807	53,510.361	55,115.672	56,769.142	58,472.216	60,226.383	62,033.174	63,894.169	65,810.994	
FF	HOURLY	18.187	18.733	19.295	19.873	20.470	21.084	21.716	22.368	23.039	23.730	
	OVERTIME	27.281	28.099	28.942	29.810	30.704	31.626	32.574	33.552	34.558	35.595	
	Semi-monthly	2,036.945	2,098.054	2,160.995	2,225.825	2,292.600	2,361.378	2,432.219	2,505.186	2,580.341	2,657.752	
	ANNUALLY	52,960.580	54,549.397	56,185.879	57,871.455	59,607.599	61,395.827	63,237.702	65,134.833	67,088.878	69,101.544	
GG	HOURLY	19.096	19.669	20.259	20.867	21.493	22.138	22.802	23.486	24.191	24.916	Captain
	OVERTIME	28.645	29.504	30.389	31.301	32.240	33.207	34.203	35.229	36.286	37.375	

City of Mount Pleasant Fire Shift Pay Plan

	Semi-monthly	2,138.793	2,202.956	2,269.045	2,337.116	2,407.230	2,479.447	2,553.830	2,630.445	2,709.359	2,790.639
	ANNUALLY	55,608.609	57,276.867	58,995.173	60,765.028	62,587.979	64,465.618	66,399.587	68,391.575	70,443.322	72,556.621
HH	HOURLY	20.051	20.653	21.272	21.910	22.568	23.245	23.942	24.660	25.400	26.162
	OVERTIME	30.077	30.979	31.908	32.866	33.852	34.867	35.913	36.991	38.100	39.243
	Semi-monthly	2,245.732	2,313.104	2,382.497	2,453.972	2,527.591	2,603.419	2,681.522	2,761.967	2,844.826	2,930.171
	ANNUALLY	58,389.039	60,140.710	61,944.932	63,803.280	65,717.378	67,688.899	69,719.566	71,811.153	73,965.488	76,184.452
II	HOURLY	21.054	21.685	22.336	23.006	23.696	24.407	25.139	25.893	26.670	27.470
	OVERTIME	31.581	32.528	33.504	34.509	35.544	36.611	37.709	38.840	40.005	41.206
	Semi-monthly	2,358.019	2,428.759	2,501.622	2,576.671	2,653.971	2,733.590	2,815.598	2,900.066	2,987.068	3,076.680
	ANNUALLY	61,308.491	63,147.746	65,042.178	66,993.444	69,003.247	71,073.344	73,205.545	75,401.711	77,663.762	79,993.675
JJ	HOURLY	22.106	22.770	23.453	24.156	24.881	25.627	26.396	27.188	28.004	28.844
	OVERTIME	33.160	34.154	35.179	36.234	37.321	38.441	39.594	40.782	42.006	43.266
	Semi-monthly	2,475.920	2,550.197	2,626.703	2,705.504	2,786.670	2,870.270	2,956.378	3,045.069	3,136.421	3,230.514
	ANNUALLY	64,373.916	66,305.133	68,294.287	70,343.116	72,453.409	74,627.011	76,865.822	79,171.796	81,546.950	83,993.359

Deputy Fire Chief

**City of Mount Pleasant, Texas**  
 Capital Asset Statistics by Function/Program  
 Last Ten Fiscal years

Table 18

Function/Program	Fiscal Year										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Public Safety:</b>											
Police Stations	1	1	1	1	1	1	1	1	1	1	1
Patrol Units	12	12	12	12	12	12	12	12	12	12	12
Fire Stations	2	2	2	2	2	2	2	2	2	2	2
Streets (miles)	85	85	105.3	105.9	110.4	110.4	110.4	110.4	110.4	110.4	110.4
<b>Parks and Recreation:</b>											
Parks(acreage)	187.9	187.9	188.08	188.08	188.08	188.08	188.08	188.08	188.08	188.08	188.08
Number of playgrounds	6	6	6	6	6	6	6	6	6	6	6
Number of baseball/softball fields m	20	20	20	20	20	20	20	20	20	20	20
<b>Water:</b>											
Water main (miles)	200	200	205	205	205	205	205	205	205	205	205
Number of fire hydrants	900	900	900	900	900	900	900	900	900	900	900
Storage capacity (millions of gallons)	6.2	6.2	7.2	7.2	7.6	7.6	7.6	7.6	7.6	7.6	7.6
<b>Sewer:</b>											
Sanitary sewers (miles)	185	185	185	185	185	190	190	190	190	190	190
<b>Airport:</b>											
Runaways maintained (feet)	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000

Source: City Departments  
 N/D No reliable data  
 N/A Information not available



# Glossary

## GLOSSARY

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This document contains specialized and technical terminology that is unique to public finance and budgeting. A budget glossary follows to assist readers.

**ACTIVITIES** – Discrete tasks accomplished by Departments on an on-going basis

**ACCRUAL BASIS** – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**ACCRUED EXPENSES** – Expenses incurred but not due to be paid until a later date.

**AD VALOREM TAXES (Current)** – A property tax or millage tax that an owner of real estate pays on the value of the property being taxed.

**AD VALOREM TAXES (Delinquent)** – All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed.

**AD VALOREM TAXES (Penalty and Interest)** – A delinquent tax incurs a combined penalty and interest of 7% of the amount of the tax for the first calendar month it is delinquent, plus 2% for each additional month or portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

**ASSESSED VALUATION** – The taxing authority performs an appraisal of the monetary value of real or personal property, and tax is assessed in proportion to that value. (Note: Property values are established by the Titus County Appraisal District.)

**ASSUMPTIONS** – Items assumed to be true for a given budget cycle and/or built into budget projections or analysis of a program or budget.

**ASSET** – Resources owned or held which have monetary value.

**AUDIT** – A certified public accountant issues an opinion of the presentation of financial statements, tests the controls over the safekeeping of assets, and makes recommendations for improvements where necessary, as the result of a comprehensive review of the manner in which the government's resources were actually utilized.

**BALANCED BUDGET** – The goal of the City is to balance the operating budget with current revenues, whereby, current revenues match and fund on-going expenditures/expenses.

**BOND** – A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects (such as buildings, streets).

**BOND ELECTION** – A special election held in order that citizens may cast a ballot for or against a proposal to perform a given capital improvement project. Elections may include approval for the City to issue General Obligation Bonds.

**BOND RATING** – A rating assigned by outside credit rating companies which gives investors an idea of the creditworthiness of the City.

**BUDGET** – A financial plan of projected resources and proposed expenditures for a given period.

**BUDGET CALENDAR** – The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

**BUDGET DOCUMENT** – The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

**BUDGETED FUNDS** – Funds that are planned for certain uses but have not been formally or legally authorized by the legislative body. The budget document that is submitted for Council approval is composed of budgeted funds.

**CAFR** – See Comprehensive Annual Financial Report.

**CAPITAL BUDGET** – A budget designated solely for Capital Improvement Program, and which gives details about infrastructure improvements throughout the City.

**CAPITAL EXPENDITURES** – A capital expenditure is incurred when a business spends money either to buy fixed assets or to add to the value of an existing fixed asset, with a useful life that extends beyond the taxable year.

**CAPITAL IMPROVEMENTS PLAN (CIP)** – A five-year planning document that outlines the capital projects within the next five years and includes information regarding funding, project description and scheduling, and status. The City Council annually adopts a CIP as part of the budget process.

**CASH BASIS** – A basis of accounting under which income and expenses are recognized only when cash is actually received or paid out.

**CERTIFICATES OF OBLIGATION** – A type of debt instrument that is issued for the funding or certain capital improvements, or portions of total costs for those projects. Proceeds from the sale of this debt may be used to fund costs overruns or unexpected expenses associated with depreciable assets.

**CITY MANAGER’S MESSAGE** – A general discussion of the budget presented in writing as a part of or supplement to the budget document. The message explains principal budget issues against the background of financial experience in recent years.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT** – A report designed to present the financial position and results of operations of various funds of the City.

**CURRENT TAXES** – Taxes that are levied and due within the current year.

**DEBT SERVICE** – Principal and interest obligations for bonds and other debt instruments according to a pre-determined payment schedule.

**DEFICIT** – A situation where expenditures exceed revenues.

**DELINQUENT TAXES** - Taxes that are unpaid on and after the date on which a penalty for non-payment is assessed.

**DEPARTMENT**- An administrative segment of the City consisting of multiple divisions that is organized by function and service provided.

**DEPRECIATION** – Decline in value of an asset spread over its economic life. Depreciation includes deterioration from use, age, and exposure to the elements, as well as decline in value caused by obsolescence, loss of usefulness, and the availability of newer and more efficient means of serving the same purpose.

**EFFECTIVE TAX RATE** – The effective tax rate is the tax rate required to produce the same amount of taxes for the current year as the previous year. The rate is calculated by subtracting taxes on property lost this year from the prior year's taxes total. This number is divided by the current value of property taxed in the prior year. Multiplying this number by 100 will produce the effective tax rate.

**ENTERPRISE FUND** – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

**ENCUMBRANCES** – Commitments related to unperformed contracts for goods or services.

**ENHANCEMENTS** – Newly requested budgeted amounts that will result in a new or expanded level or service over the previous year.

**ETJ** – The Extra-Territorial Jurisdiction is the contiguous area just beyond the city limits where a city may apply its development standards and regulations.

**EXPENDITURE** – The outflow of funds paid or to be paid for an asset or goods and services obtained, regardless of when the expense is actually paid. Note: An encumbrance is not expenditure. An encumbrance reserves funds to be expended when goods or services are received.

**EXPENSES** – Charges incurred (whether paid or unpaid) for operation, maintenance, interest, and other charges.

**FEMA** – Federal Emergency Management Association.

**FISCAL YEAR (FY)** – The time period signifying the beginning and ending period for recording financial transactions. The City of Mount Pleasant has specified October 1 to September 30 as its fiscal year.

**FIVE-YEAR PLAN** – This document contains the five-year goals of each department.

**FIXD ASSETS** – Assets of a long-term nature which are intended to continue to be held or used, such as machinery and equipment, land, buildings, and improvements.

**FRANCHISE FEE** – A charge paid by businesses for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, easement or other like franchise taxes, inspections fees, and/or charges of every kind except Ad Valorem and special assessment taxes for public improvements.

**FULL-TIME EQUIVALENT** – This refers to the numeric breakdown of city positions. A regular full-time employee (40 hours per week) equals one (1.0) full-time equivalent. Part-time positions are calculated as 0.5 full-time equivalents, and seasonal staff positions are considered 0.25 full-time equivalents.

**FUND** – An accounting entity that has a set of self-balancing accounts and includes all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

**FUND BALANCE** – The term fund balance is used to describe the arithmetic difference between the assets and liabilities reported in a fund.

**GENERAL FUND** – The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS** – Bonds that finance a variety of public projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing government.

**GFOA** – Government Finance Officers Association.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards of and guidelines for financial accounting and reporting. These principles: govern the form and content of the basic financial statements of an entity; encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time; include not only broad guidelines of general application, but also detailed practices and procedures; and, provide a standard by which to measure financial presentations.



**GOVERNMENTAL FUNDS** - Funds, within a governmental accounting system, that support general tax supported governmental activities.

**GRANTS** – Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

**HOTEL/MOTEL TAX** – Pursuant to State law, hotel/motel tax is levied upon the cost of occupancy of any room or space. The tax covers hotels, motels, and bed and breakfasts, as well as condominiums, apartments, and houses rented for less than 30 consecutive days. The current rate of taxation is 13% (6% to State of Texas, 7% is collected by the City for Tourism).

**HOT** – An acronym for Hotel Motel Tax.

**I&S** – Interest and Sinking. That portion of the tax rate that is levied to pay General Obligation Bonds debt service.

**INVESTMENTS** – Securities held for the generation of revenue in the form of interest. This term does not include fixed assets used in governmental operations.

**LEVY** – (Verb) to impose taxes, special assessments, or special charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or special charges imposed by a government.

**LONG-TERM DEBT** – Debt with a maturity of more than one year after the date of issuance.

**M&O** – Maintenance and operation. That portion of the tax rate that is levied for the general operation of the government.

**MODIFIED ACCRUAL BASIS** – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both “measurable” and “available to pay expenditures within the current period.” Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies and items for re-sale which may be considered expenditures either when purchased or when used or sold; (2) prepaid insurance and similar items; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (4) principal and interest on long-term debt which are generally recognized when due.

**OBJECTIVE** – Performance indicator of a program

**OPERATING BUDGET** – Operating budgets are carefully crafted budgets that focus on managing current expenses. The focus of an operating budget is to ensure there are funds to maintain the continued operation of a business, and that those funds are distributed in the most cost-efficient manner.

**ORDINANCE** – A formal legislative enactment by the governing board of a municipality. If an ordinance is not in conflict with any higher form of law, such as a state statute of constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter is less formal and has a lower legal “status.” Ordinarily, statutes or characters will specify or imply those legislative actions that must be by ordinance and those which may be by resolution. Revenue raising measures such as those required from imposition of taxes special assessments and service charges, universally require ordinances.

**PERFORMANCE MEASURES** – Quantitative measures of a program’s effectiveness or efficiency. Often used in conjunction with workload measures to evaluate and revise resource allocation strategies.

**PRIORITY** – Certain outcomes that have been selected for a higher level of attention and effort by the City Council.

**PROPERTY TAX** – Property taxes are levied on both real and personal property according to the property’s valuation and the tax rate.

**PROPRIETARY FUNDS** – A class of fund types that account for a local government’s businesslike activities.

**RESERVE** – A portion of a fund restricted for a specific purpose and is, therefore, not available or recommended for general appropriation.

**REVENUES** – Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under National Council on Governmental Accounting (NCGA) Statement1, general long-term debt proceeds and operating transfers in are classified as “other financing sources” rather than revenues.

**SALARY AND BENEFITS SCHEDULE (SBS)** – The table of salaries and associated benefits costs for all budgeted positions citywide. This report is used largely to aid in the development of the City’s annual operating budget and is also used for the purpose of Position Control.

**SPECIAL REVENUE FUND** – A fund used to account for revenues legally earmarked for a particular service.

**STREET MAINTENANCE FUND** – Primarily support by ¼ cent sales tax first approved by the voters of Mount Pleasant. Other sources include a transfer from the General Fund.

**SALES TAX** – A general “sales tax” is levied on all persons and businesses selling merchandise in the City limits on a retail basis. The current sales tax rate for the City is 8.25% (1/2 Economic Development, 1 ½% to City of RO, and 6 ¼% to State of Texas).

**SURPLUS** – The excess of the assets or resources of a fund over its liabilities or obligations.

**TAX RATE** – The amount of tax levied for each \$100 of assessed valuation.

**TAX INCREMENT REINVESTMENT ZONE (TIRZ)** – A designated area in which new city and county property taxes generated in future decades may be used only to pay for public improvements within that area. TIRZs are special zones created by City Council to attract new investment to an area. TIRZs help finance the cost of redevelopment and encourage development in an area that would otherwise not attract sufficient market development in a timely manner.

**TAXES** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the public. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

**TML** – Texas Municipal League.

