

A scenic photograph of a lake with a row of tall pine trees on the shore, reflected in the water. The sky is blue with some light clouds. The water is calm, and the trees are reflected clearly. The overall scene is peaceful and natural.

**CITY OF MOUNT PLEASANT**  
**BUDGET**  
**FISCAL YEAR 2021-2022**

# CITY OF MOUNT PLEASANT



## PROPOSED BUDGET

### Fiscal Year 2021-2022

The City of Mount Pleasant Required Legislation Notice for Budget 2022

This Budget will raise more revenue from property taxes than last year's budget by an amount of \$62,752 which is a 1.88% increase from last year's budget. The property tax revenue to be raised from new property added at a value of \$17,343,823 added to the roll this year is \$50,193, or 1.50%. The property tax revenue to be raised from annex property value of \$1,586,932 added to the roll this year is \$4,592 or .14%.

The current budget is based on a rate of 0.3620 per \$100 of valuation or (1.58%) rate decrease from prior year rate of .3678 per \$100. or a (.11%) decrease from the no new revenue rate of .3624

The tax rate will be voted on by council members

	Fiscal Year 2020-2021	Proposed 2021-2022	Name	Title
Proposed Rate	0.3678	0.3620	Tracy Craig	Mayor
Effective Rate	0.3678	0.3624	Tim Dale	Mayor Pro-Tem
Cemetery Rate	0.0028	0.0028	Jerry Walker	Council Member
Debt Rate	0.0698	0.0698	Sherri Spruill	Council Member
Rollback Rate	0.4122	0.4273	Galen Adams	Council Member
			Henry N. Chappell II	Council Member

Total Amount of Debt Obligation Secured by Property taxes for the City is \$10,775,000.



# Mount Pleasant, Texas

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# **SECTION ONE –OVERVIEW**



# 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

## City Staff

Ed Thatcher, City Manager

Anthony Razor, 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

Richard Harris, Parks Director

Nathan Tafoya, Director of Industrial Development

Paul Henderson, Director of Airport

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)**



Helen Thompson,  
Director of Library



John Ankrum,  
Building Official



Darleen Durant,  
City Secretary,



Paul Henderson,  
Director of Airport



Miykael Reeve,  
Director of Finance



Ed Thatcher,  
City Manager



Nathan Tafoya,  
Director of IDC



Anthony Rasor,  
Director of Utilities



Robert LaCroix,  
Planner



Larry McRae,  
Fire Chief



Mark Buhman,  
Chief of Police



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, 2021

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 2022 Budget to the City Council. With the help of directors and staff, we are proud to present a balanced budget. 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.

The completion of the Strategic plan this year helped decided the direction of the budget this year. 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 plan and parks master 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. Including a water and sewer capital plan, street capital plan and a parks capital plan as identified in the strategic plan. The city also maintains a city-wide employee staffing plan this will be incorporated as part of the facilities and staffing plan that will be completed as identified as a need in 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 16.66% of expenditures. The city considers a balance of less than 8.34% to be cause for concern, barring unusual or deliberate circumstances. The city desires to maintain a fund balance of

25% optimally in the General fund and 33% in the Utility fund. If 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. Currently the balance in General funds at 21%. A budget of \$150,000 was incorporated into the budget to add to the fund balance. The Utility fund is at 34% and the City added \$250,000 to add to the fund 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 submitted the Audit for the period ending September 30, 2021. 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.

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 its programs criteria as a policy document. Operations guide, as a financial plan and as a communication device. We are making every effort to qualify for this award.

**Bond Ratings.** The City's bond ratings provide evidence of its financial strength. In April 2021, the City received an upgrade rating of AA" by S&P Global Ratings. In April of 2021, the City received a rating from Moody's of A2. This indicated excellent investment quality. They also commented that the rating was reflective of the City's new budgetary team with significant finance and government experience that took over with good financial management, good financial polices and practices under their 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 2020 and 21.2% of expenditures for FY 2021 and the City exceeds the policy.

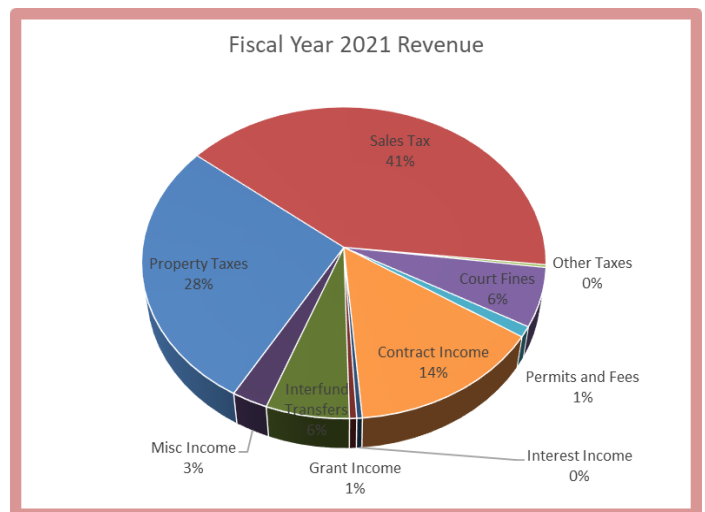
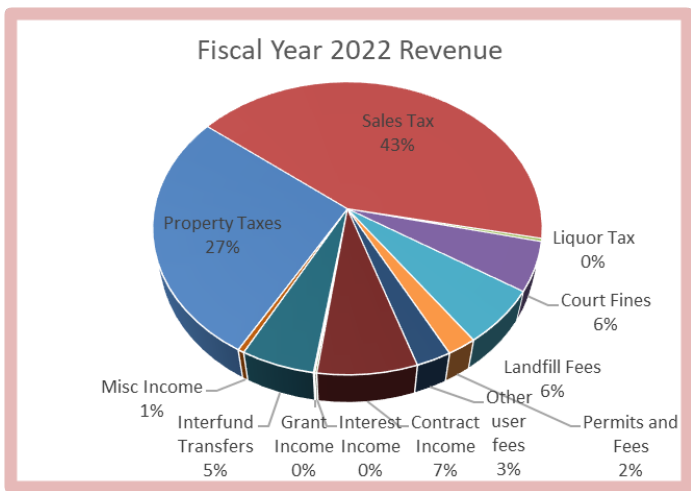
**Debt Service Reserves.** In addition to operating reserves, the City maintains debt services reserves are required by the bond covenants

**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 2022 is 0.3620 per \$100 of assessed value with 0.2973 for operations and 0.0698 for interest and principal on outstanding bonds.

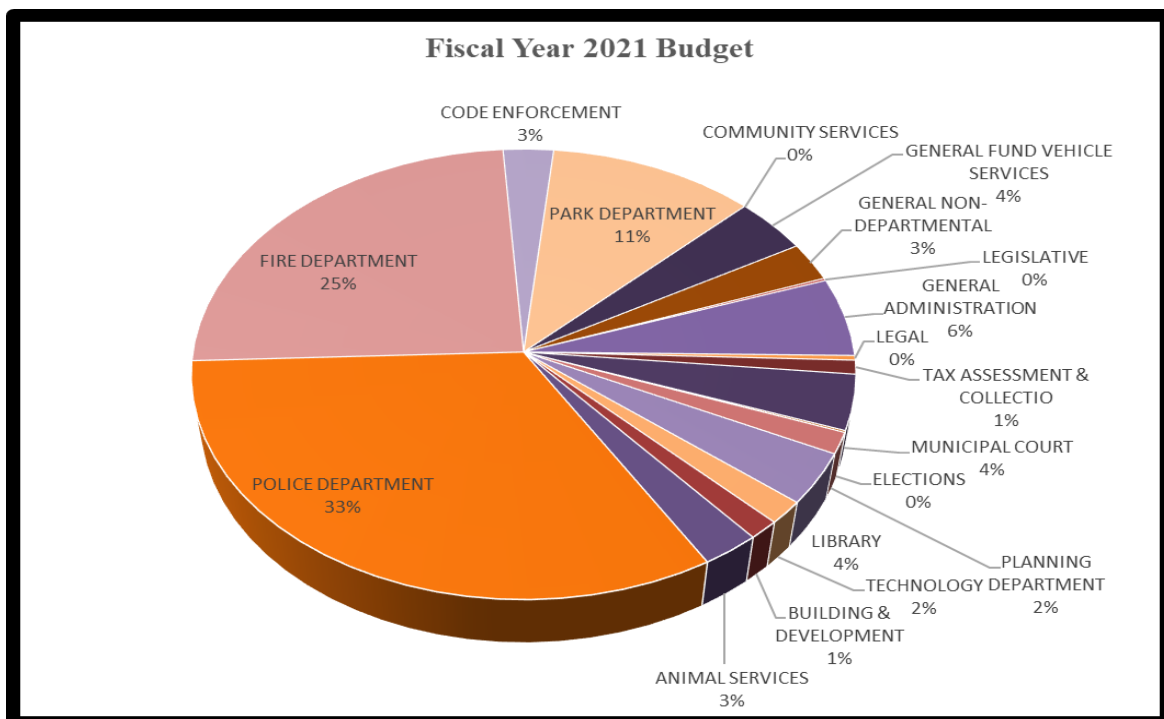
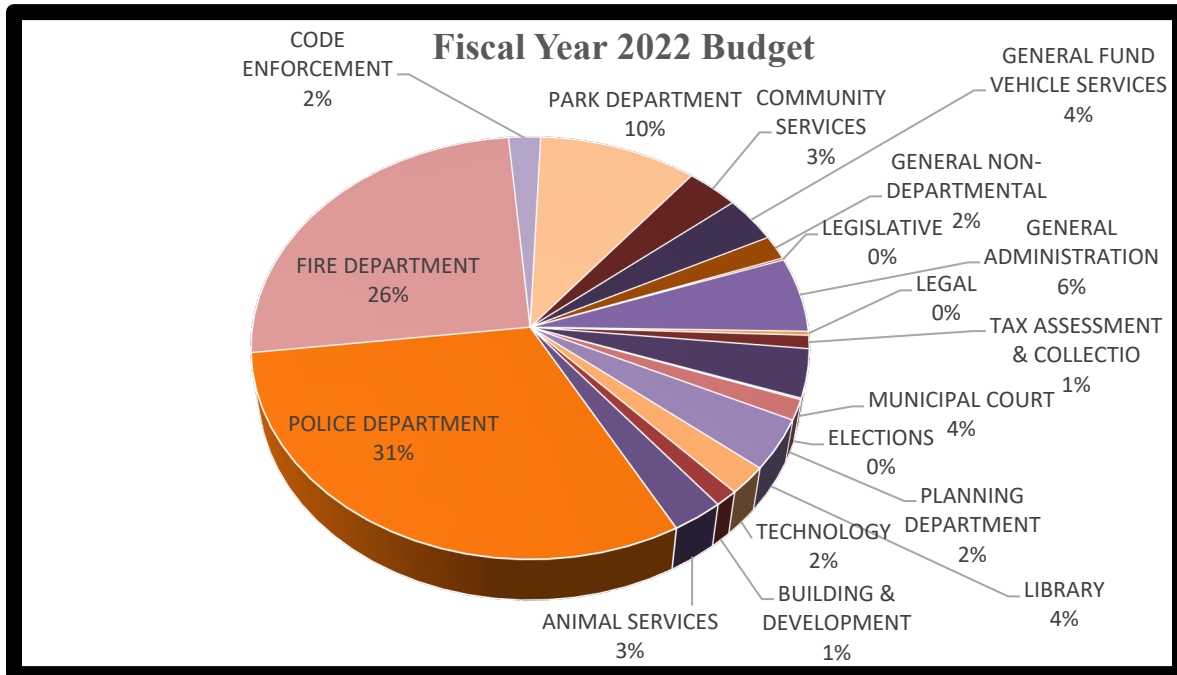
**General Fund Revenue**

General fund revenues for Fiscal Year 2022 are estimated at \$13,663,955. This is a 4.6% decrease over the Fiscal Year 2021 amended budget of \$14,334,605. The largest source of revenue for the General Fund is Sales Tax at 43% of revenue followed by Ad Valorem taxes which generate 27% of total revenue. The tax rate of 0.3699 per \$100 of assessed value budgeted at collection rate of 98.5% generates \$3,611,705. The next highest source of income is contract income from the County fire contract and landfill contracts at 13% combined followed by Court fines at 6% and other misc income.



## General Fund Expense

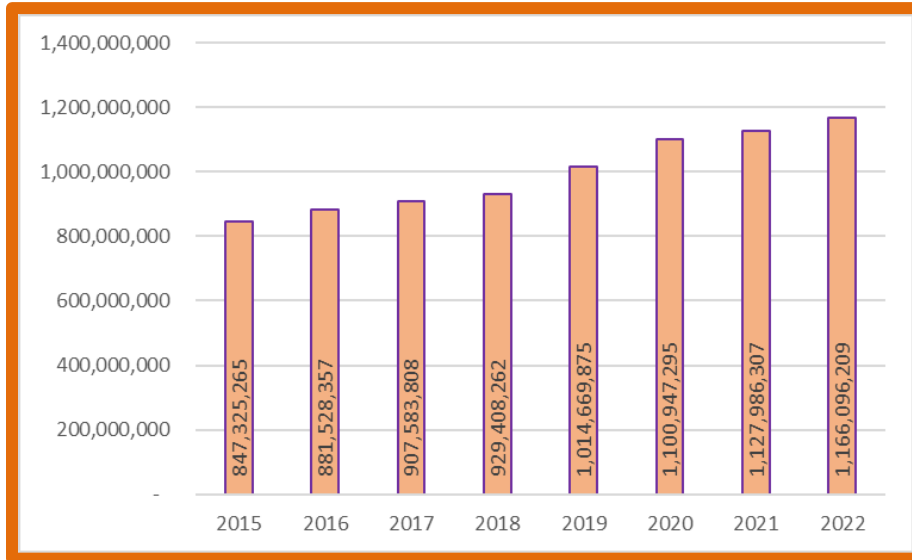
General Fund expenses for Fiscal Year 2022 are estimated at \$13,663,955 a 4.6% decrease over FY 2021 amended budget of \$14,334,605. The General fund departments consist of Police at 31%, Fire at 26%, Park at 10%, General Administration at 6%, Municipal Court at 4%, and other misc. departments are under 3%.



**PROPERTY TAXES:**

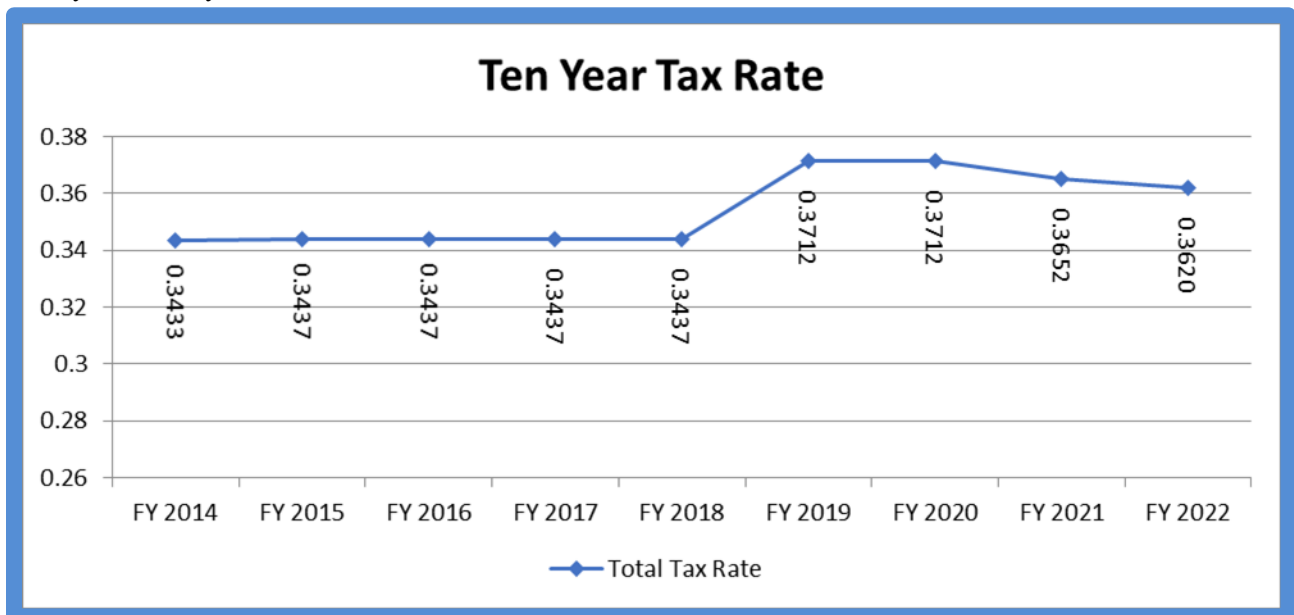
Taxable Assessed Values are valued by Titus County Appraisal District. Values for Fiscal Year 2022 are estimated at \$1,166,096,209, a 3.38% increase of FY 2021 of \$1,127,986,307. The chart below illustrates the change in taxable assessed values.

HISTORICAL APPRAISED TAXABLE VALUE GRAPH



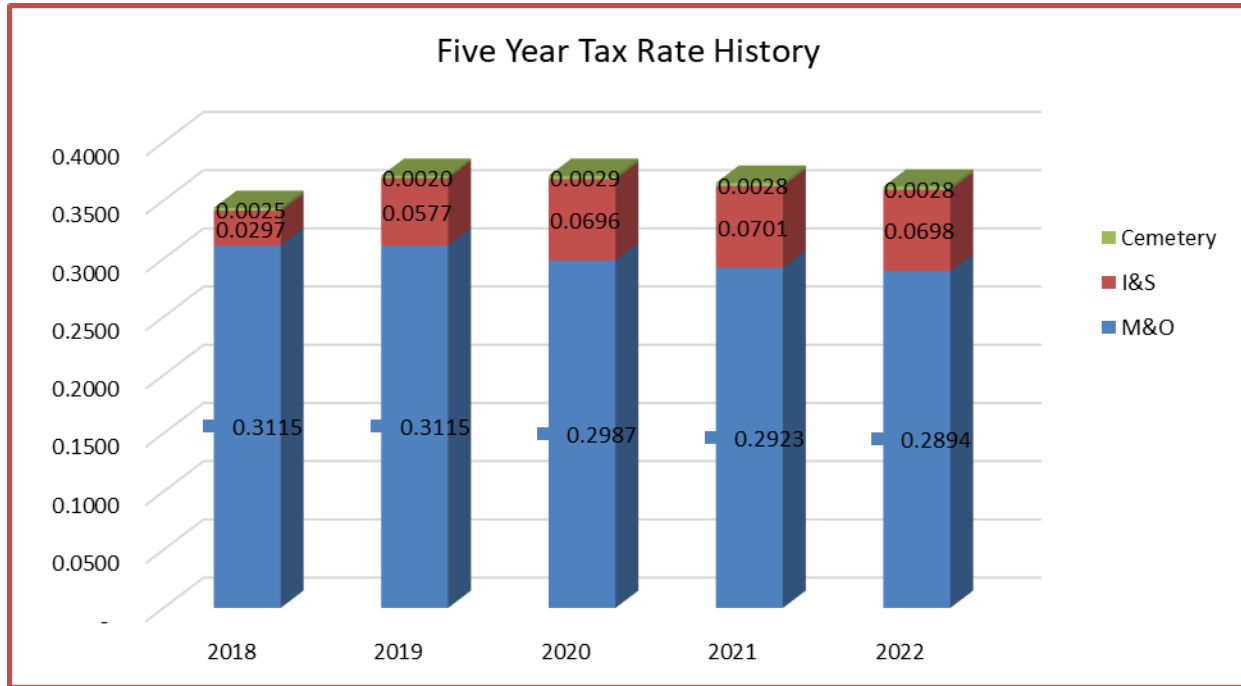
**TAX RATES:**

The City of Mount Pleasant decreased the tax rate this year from 0.3652 to .3620 at 1.2% decrease. This is the second consecutive year the City’s tax rate has been lowered for a total decrease of 2.48%. The City maintained the same tax rate of 0.3712 for 2 years and maintained a rate of 0.3437 for 4 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 18.9%. The following graph represents a 10-year history of the City’s total tax rate.



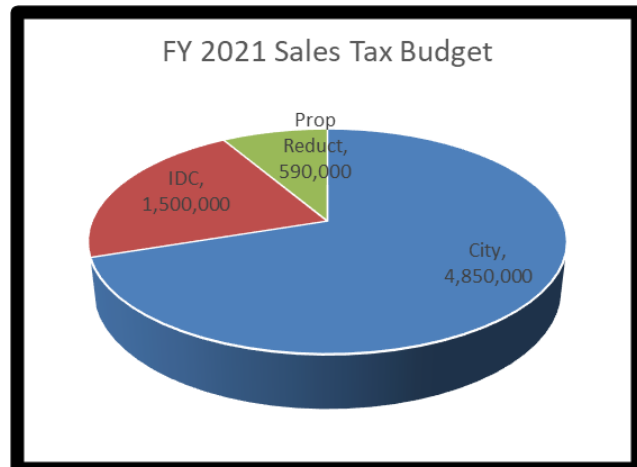
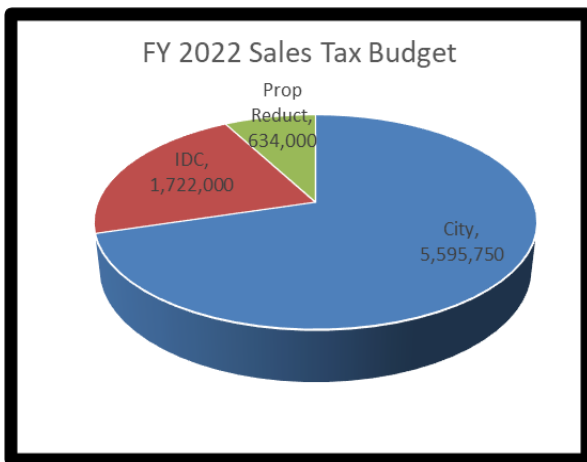


The following graph represents a 5-year history of the City's total tax rate broken out by Maintenance and Operation and Debt Service.



**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 2021 for the City and IDC are estimated at \$6,704,892. For FY 2021 a flat budget of \$6,540,000 was proposed for FY 2022 a Budget increase of 10% was proposed



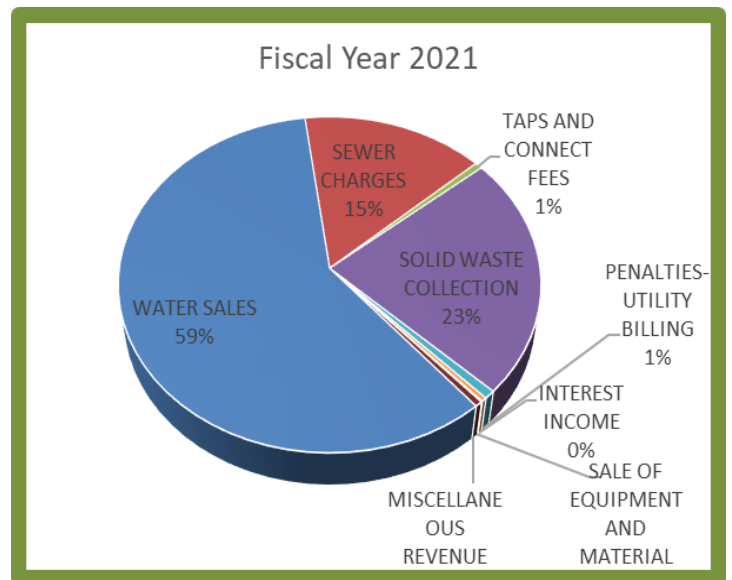
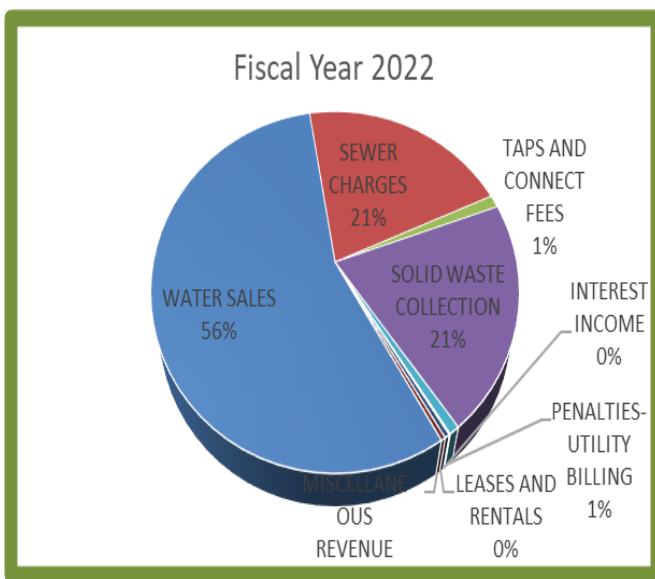
**ENTERPRISE FUND:**

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

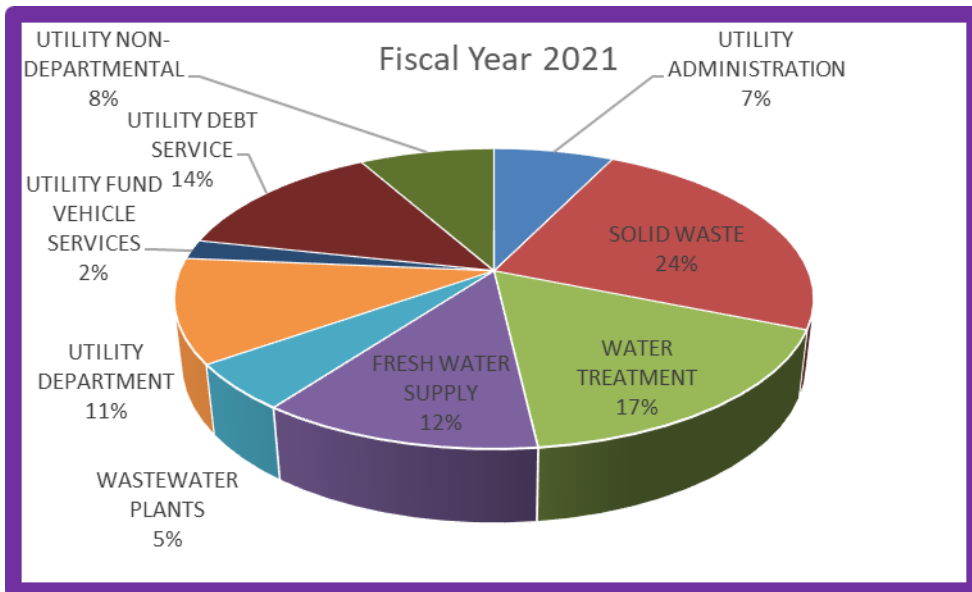
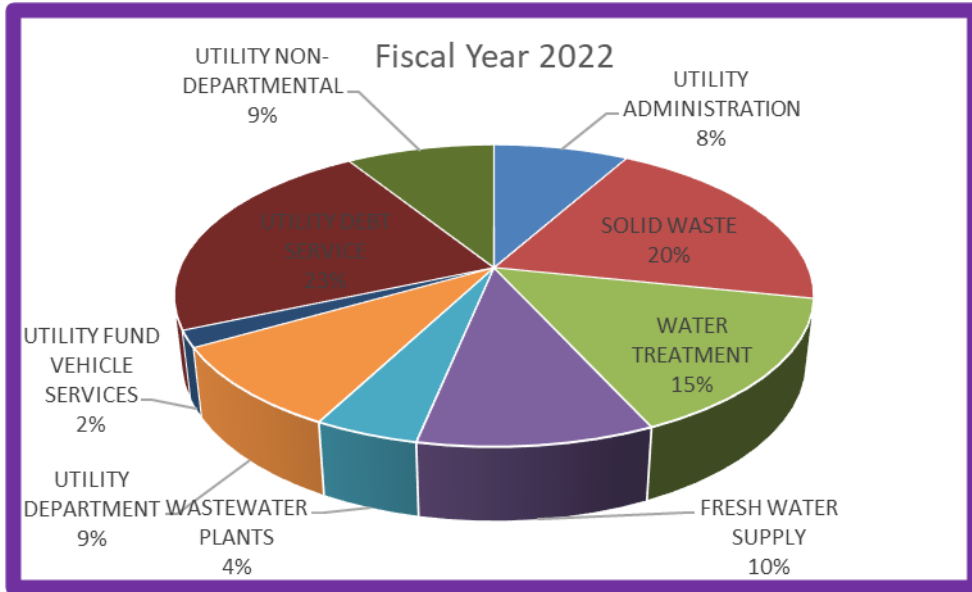
***Utility/Water and Sewer Fund***

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 2021-2022 are proposed to be funded by the Utility Fund in the Utility fund Capital project fund.

Utility Fund revenues for Fiscal Year 2022 are estimated at \$14,363,275. This is a 13.7% increase over the Fiscal Year 2021 amended budget of \$12,625,382. The Utility Fund revenues are made up of Water Sales at 56%, Sewer Sales at 21%, Solid waste at 21% and Misc fees 2%.

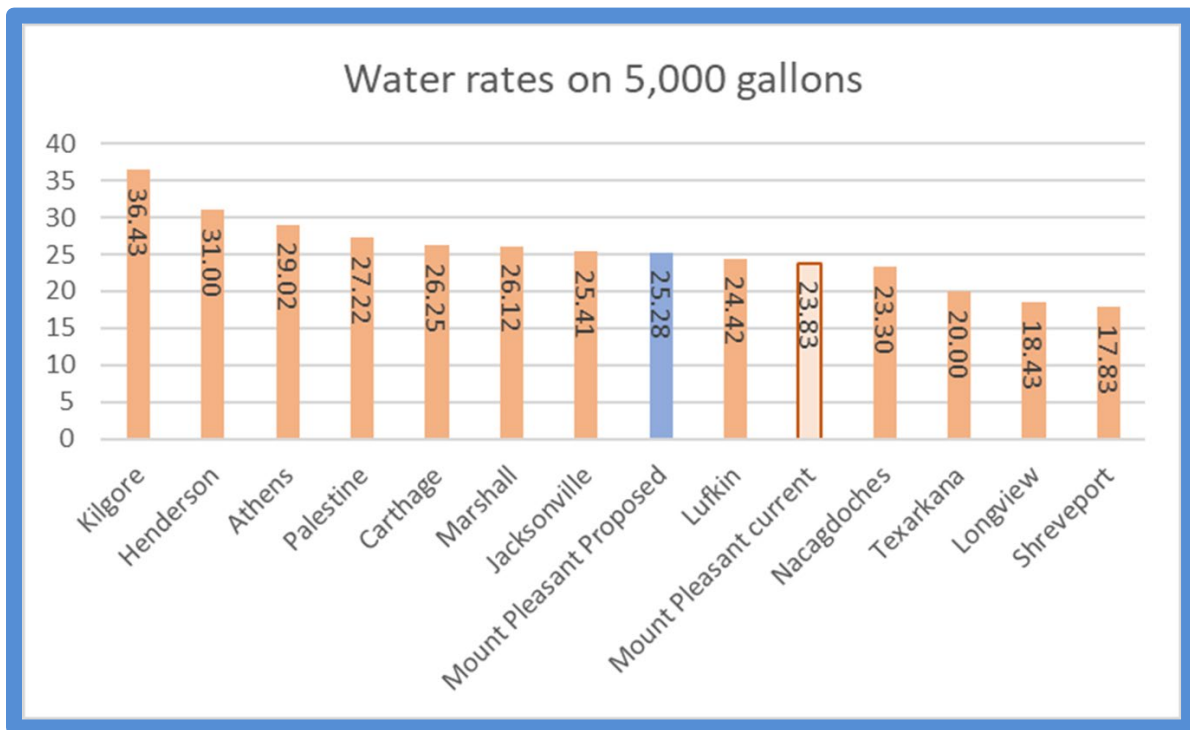
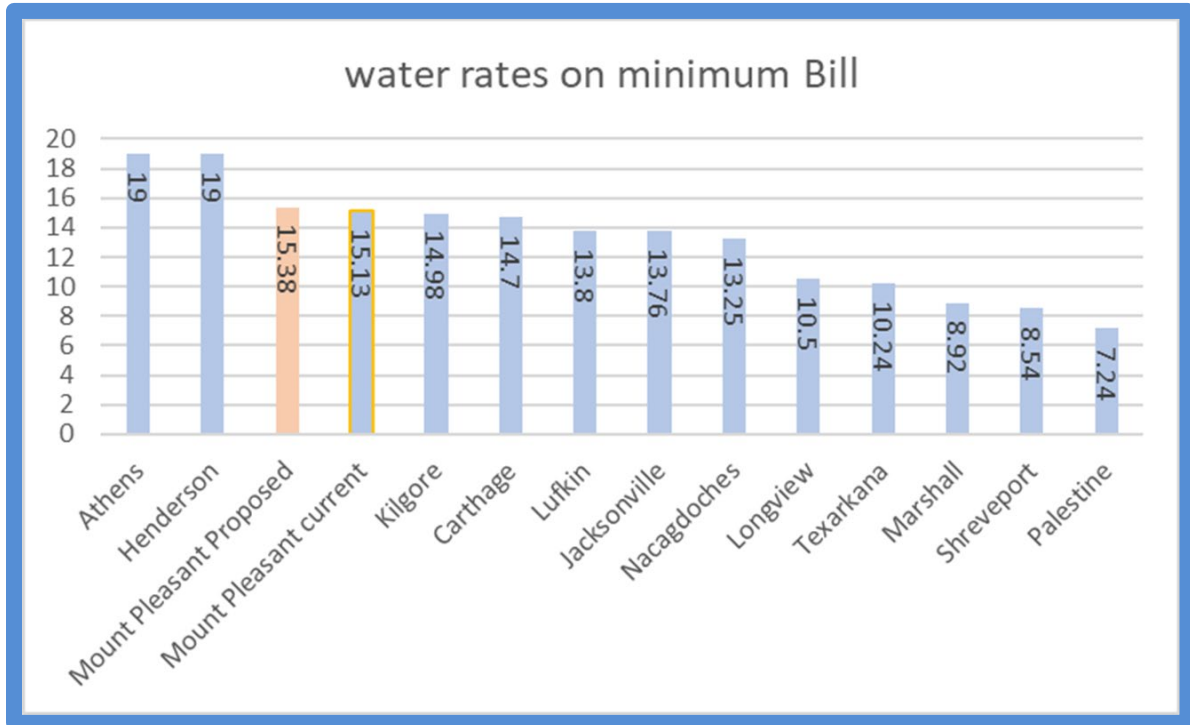


Utility Fund expenses for Fiscal Year 2022 are estimated at \$14,363,275, a 13.7% increase over FY 2021 at \$12,625,382. The Utility Fund expenses are made up of Debt Service at 23%, Solid Waste at 20%, Water Treatment at 15%, Fresh water supply at 10%, Utility Department at 9%, Utility Non department at 9%, Utility Admin at 8%, Waste water plant at 4%, Vehicle Service at 2%

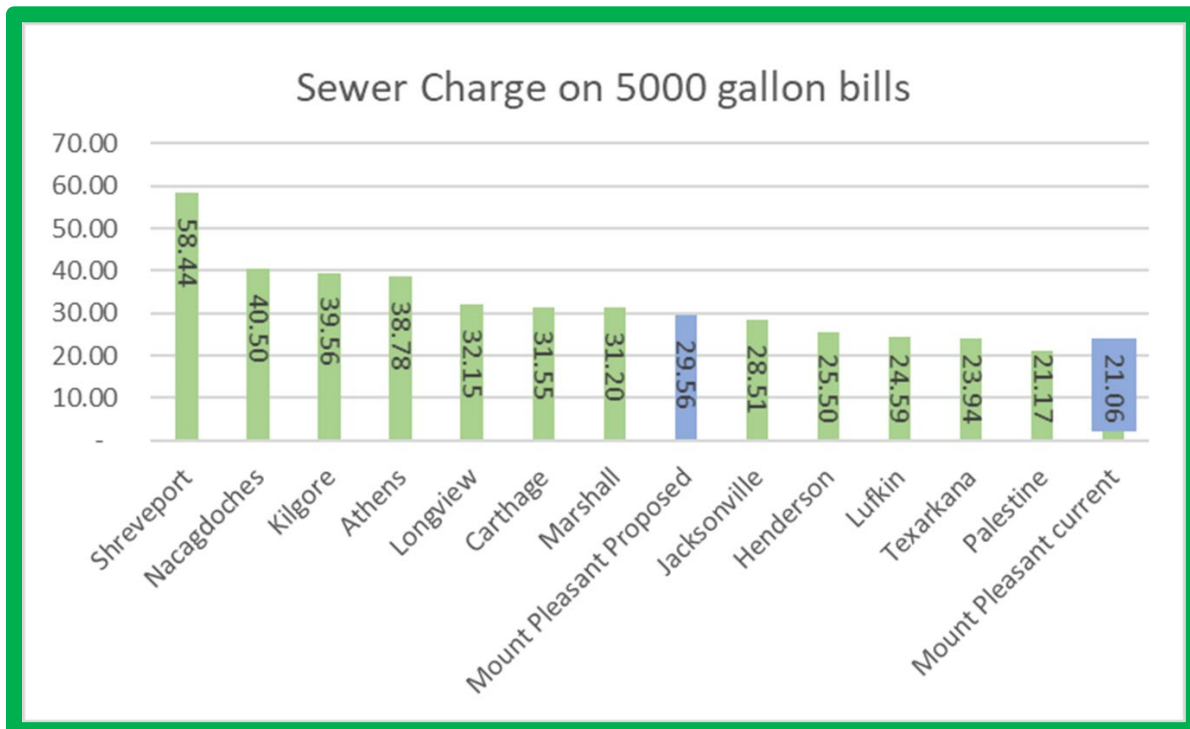
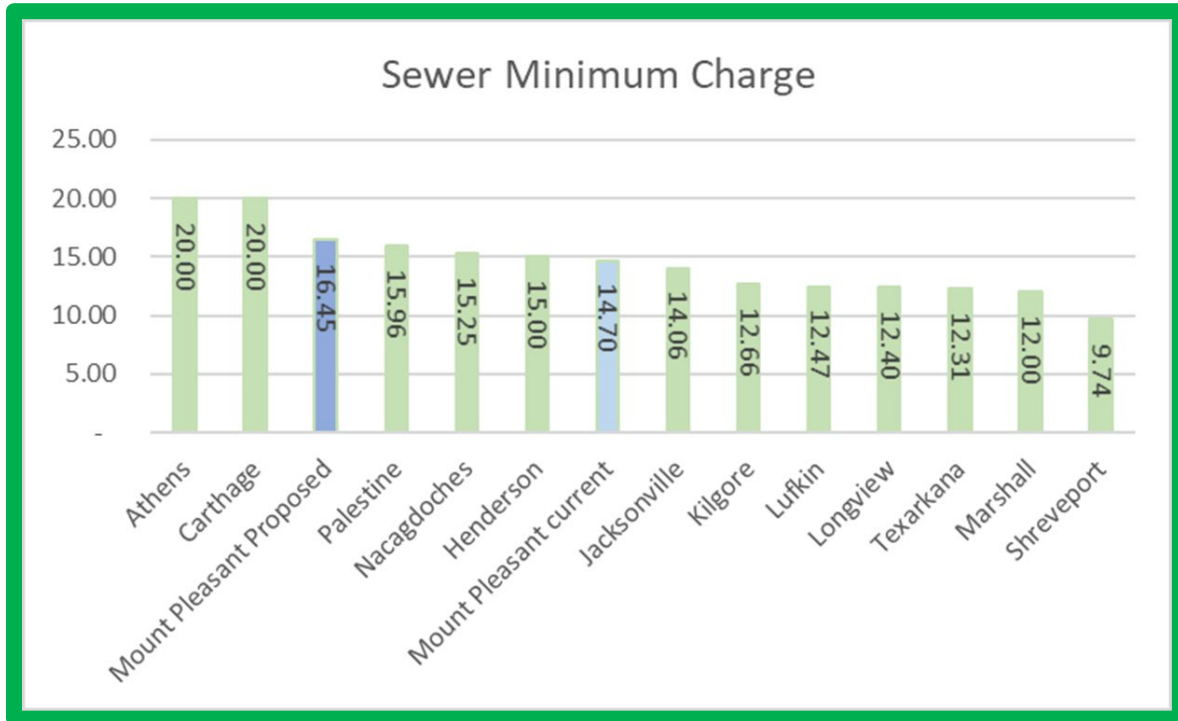


**UTILITY FUND RATE INCREASE**

The residential and commercial water sales minimum bill is proposed to increase .25 from \$15.13 to \$15.38. Rate on 5,000 gallons is proposed to increase \$1.45.



The residential and commercial sewer sales minimum bill is proposed to increase \$1.50 from \$14.70 to \$16.45. Rate on 5,000 gallons is proposed to increase \$8.50.



## **AIRPORT FUND**

Airport Fund Revenue and expenses for Fiscal Year 2022 are estimated at \$893,595, a 11.5% increase over FY 2021 at \$790,400. 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 2022 include Boots and Bells Christmas for \$250,000 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, 2021, the project was completed and FY 2022 budget is anticipated to close out the project.

## **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
- 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 used to account for the 2021 Bond for \$57,000,000 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:

- Construction of Basin sewer line
- Construction of Big tex lift station
- Construction 24in water line
- I-30 water storage
- School st Storage
- Water plan update
- HC sewer interceptor
- Sewer plant improvement design and construction -38-million-dollar project
- City lake dam – construction
- West loop WWCS -11-million-dollar project
- 12 in loop water line construction
- 1-30 storage tank rehab

## **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 2021 is 0.0698 and for FY 2022 is .0698 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 \$10,775,000. Debt payments due for FY 2022 are \$793,600.

## **CITY EMPLOYEES:**

Staffing levels for FY 2021 were at 173.5 will increase for the FY 2022 year. The city currently supports 180 employees.

## **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. The employees did not receive a raise for FY 2021 due to Covid 19 Pandemic. For the FY 2022 budget year a 2% cola and step increase were budgeted for all uniformed employees and other staff.

## **BENEFITS:**

Health insurance rates increased 10% for the 2022 fiscal year. The City absorbed the increase cost for all Employees. The Health increase to employee remained zero. The City increase it contribution to the HSA plan for all employees from \$1,500 to \$2,400 for the year.

The City provides pension benefits for all of its eligible employees through TMRS. Contribution rates increased to the city from 14.83% to 14.93%. 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.

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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

#### Special Revenue Fund

Hotel Motel Fund

Tourism Fund

Civic Center Fund

Cemetery Fund

Peg Funds

Police Funds

Fire Funds

Cares Grant

#### Debt Service Funds

General Debt Service Fund

Utility Debt Service

Street Debt Service

#### 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



## 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 FY2022 tax rate is:

*“I move that the property tax rate be decreased by the adoption of a tax rate of 0.3620, which is effectively a 0.11% percent decrease in the tax rate, with a Maintenance and Operation rate of 0.2894 a cemetery 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 \$62,752 or a 1.88% increase.” and of that \$62,784, or 1.89% is tax revenue to be raised from new property of \$17,343,823 added to the tax roll this year, the property tax to be raised from annex property value this year of \$1,586,932 added to the roll this year is 5,744 or .17%.*

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:

Voter-Approval Rate = (No-New-Revenue Maintenance and Operations Rate x 1.035) + 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?

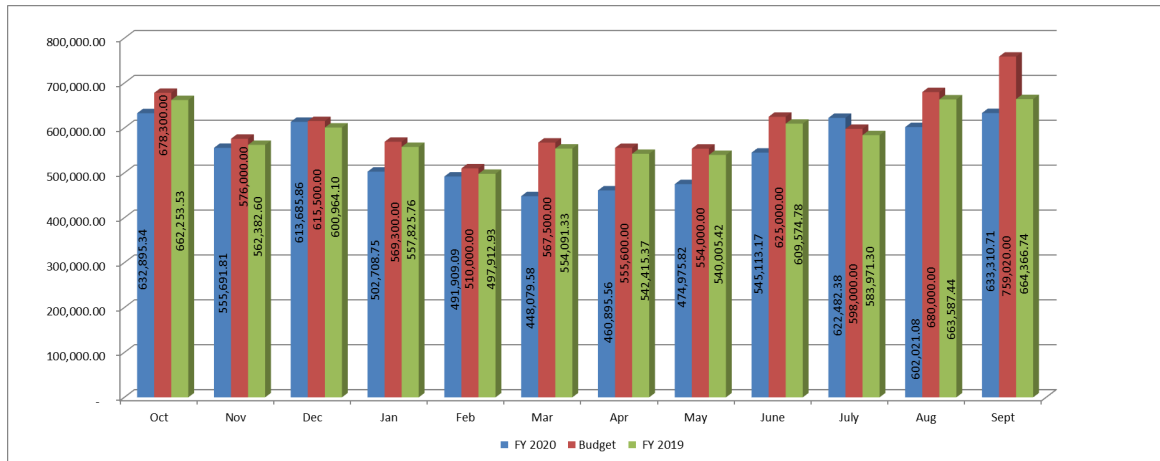
While the Tax Code still requires a city to adopt its tax rate before the later of September 30th or the 60th day after the certified appraisal roll is received by the city, S.B. 2 moves up the date on which a city must adopt a tax rate that exceeds the voter-approval tax rate. TEX. TAX CODE § 26.05(a). 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 as shown below.



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.

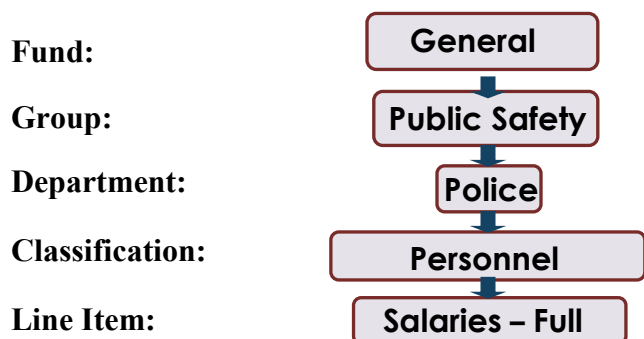
### Budget Changes

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.





# Budget Calendar

# Fiscal Year 2021-2022 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

## Annual Operating Budget Calendar FY 2022

<b>DATE</b>	<b>ACTIVITY</b>	<b>Personnel</b>
<b>MARCH</b>		
March 12, 2021	Distribute budget packets	
March 26, 2021	Strategic planning meeting with council Council Vision	
<b>APRIL</b>		
April 1 - 30st	Prepare Operations Budget Preparation of YTD and Year end estimates	
April 15th	Operations Budget Packets due	Finance
<b>MAY</b>		
May 13, 2021	Budget Work Shop Council Budget Expectation and Directions	Council
May 1-18th 18th	Preparation of Revenue Projections and tax rate impact City Manager Evaluation of Budget Revenue with Finance	
May 18-22nd	City Manager to Review Budgets with Directors/ Questions	
<b>JUNE</b>		
June 2, 2021	Impement Step Plan into budget Work on Estimates and Budget Books	Finance
June 23, 2021	Balance the Budget With the Directors	City Mgmt
<b>JULY</b>		
July 7, 2021	Directors Meeting	City Mgmt
July 13, 2021	2nd Budget Workshop - Special Called Meeting	Council
July 23th	Certified Rolls from the Appraisal District	Finance
July 20-24- 28th July 23rd	Finance prepares Budget Packets/meet with city manager Final Budget Packets to Council	Finance
July 27, 2021	Final Budget Workshop - Special Called Meeting	Council
<b>AUGUST</b>		
August 3, 2021 Council meeting	Regular Council meeting Preliminary Determination of Tax Rate: Take a Record Vote Schedule Public Hearing for AUGUST 17	Council
August 5, 2021	Post Notice of Public Hearing on Website	Finance
August 5, 2021	Post Preliminary Budget on Website	Finance
August 5, 2021	Publish Notice of Tax Rate Incr and Public Hearings Aug 17	
August 17, 2021 Council meeting	Regular Council meeting Public Hearing on Budget and Tax Rate Adopt Annual Operating Budget Call and election if needed	Council
August 25, 2021 Council meeting	Special Council meeting Vote on Tax Rate	Council



# Ordinances

**CITY OF MOUNT PLEASANT, TEXAS  
ORDINANCE NO. 2021-19**

**AN ORDINANCE OF THE CITY OF MOUNT PLEASANT, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; 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 2021-2022 and filed the same with the City Secretary for public review on August 10, 2021; and

**WHEREAS**, the City Council held a public hearing on the proposed budget for the Fiscal Year 2020-2021 on September 7, 2021 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, 2021 and ending September 30, 2022, 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, 2021 and ending September 30, 2022.

**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, 2021 and ending September 30, 2022.

**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 2020-2021 are hereby ratified, and the budget Ordinance for fiscal year 2020-2021, 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 7<sup>th</sup> day of September 2021.

APPROVED:

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

ATTEST:

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

**CITY OF MOUNT PLEASANT, TEXAS  
ORDINANCE NO. 2021-21**

**AN ORDINANCE OF THE CITY OF MOUNT PLEASANT, TEXAS LEVYING AD VALOREM TAXES FOR THE YEAR 2021 (FISCAL YEAR 2022) AT A RATE OF \$0.362000 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2021; 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 2021 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 \$0.362000 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 \$0.2894 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 RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.
- (b) THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 0.11% PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.40 (*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, 2021 and all ad valorem taxes for the year shall become delinquent after January 31, 2022. Taxes that remain delinquent on July 1, 2022, 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.

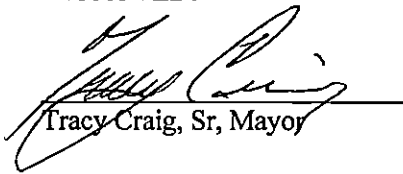
**SECTION 5.** That it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes for the year 2021, this ordinance shall take effect from and after its passage as the law in such cases provides.

**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.

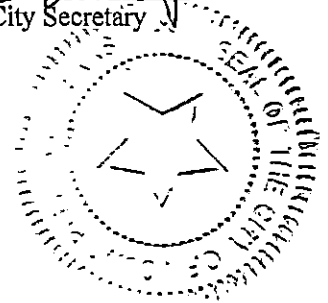
**DULY PASSED AND APPROVED** by the City Council of the City of Mount Pleasant, Texas, by a roll call vote on the 14<sup>th</sup> day of September 2021.

APPROVED:

  
Tracy Craig, Sr, Mayor

ATTEST:

  
Darleen Durant, City Secretary





**CITY OF MOUNT PLEASANT, TEXAS  
ORDINANCE NO. 2021-22**

**AN ORDINANCE OF THE CITY OF MOUNT PLEASANT, TEXAS, RATIFYING THE BUDGET FOR THE 2021-2022 TAX YEAR THAT REQUIRES 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 maintenance and operations than last year's rate; and

**WHEREAS** this budget will raise more total property tax revenue than last year's budget by \$62,752 or a 1.88% increase and of that \$62,784, or 1.89% is tax revenue to be raised from new property added to the tax roll this year, the property tax to be raised from annex property value this year of \$1,586,932 to the roll this year is 5,744 or .17%.

**WHEREAS** this budget is based on a tax rate of .3620 per \$100 of valuation or 1.58% rate decrease from prior years rate of .3678 per \$100 or a .11% decrease from the no new revenue rate of .3624.

**WHEREAS** the City Council on September 7, 2021, passed and approved Ordinance No. 2021-019, which adopted the budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

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

**SECTION 1.** That the budget for the 2021-2022 tax year that requires raising more revenue from property taxes than in the previous year is hereby ratified.

**SECTION 2.** That except as amended hereby, or as heretofore amended, the provisions of Ordinance No. 2021-22 shall remain in full force and effect.

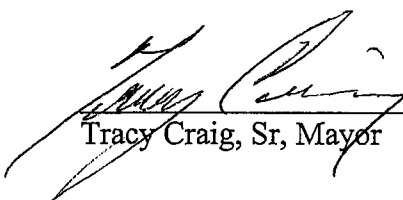
**SECTION 3.** That should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part decided to be invalid, illegal or unconstitutional.

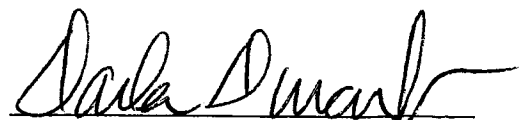
**SECTION 4.** That this ordinance shall take effect immediately from and after its passage as the law in such cases provides, and the City Secretary is directed to furnish a copy of this amendment to the budget to the County Clerk of Titus County as required by Chapter 102 of the TEXAS LOCAL GOVERNMENT CODE.

**DULY PASSED AND APPROVED** by the City Council of the City of Mount Pleasant, Texas, on the 14<sup>th</sup> day of September 2021.

APPROVED:

ATTEST:

  
Tracy Craig, Sr, Mayor

  
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	(903) 575-4000
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

### Utilities

Service Center	1412 N Washington	(903) 575-4135
Storage	402 N Madison Ave	
Wastewater Treatment Plant	601 CR 4540	
Water Treatment Plant	300 Lakewood Dr	(903) 575-4132
Water Treatment Plant	510 CR 2300	

### Parks

Sports Complex	300 Co Rd 1520	(903) 572-3512
Dellwood Park	726 E Ferguson Rd	N/A
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
Swimming Pool	1008 S Florey	(903) 772-3512

### Cemetery

Edwards Cemetery	501 N Madison	(903) 575-4000
Cortinez Cemetery	408 O' Tyson Ave	(903) 575-4000
Old Cemetery	TX-134 Spur	N/A

### Towers

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

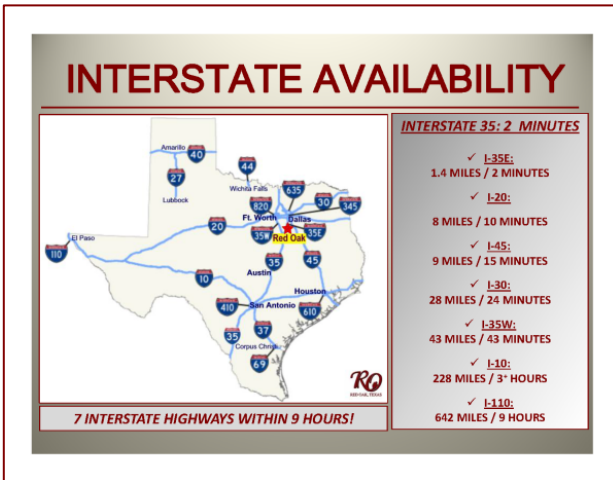
## STATISTIC AT A GLANCE



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.

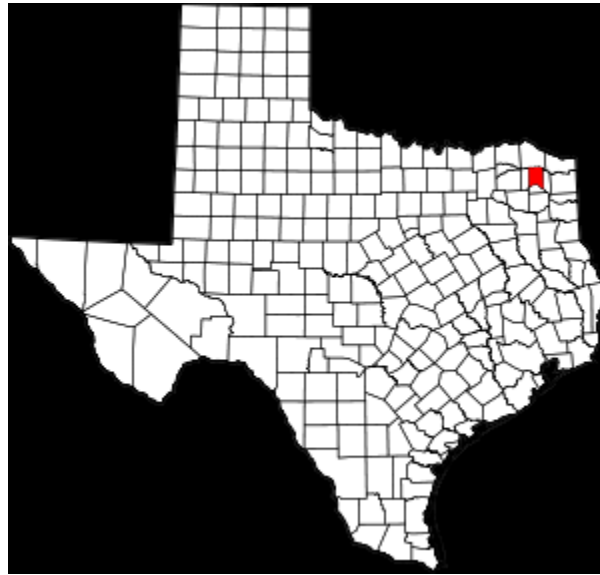
**DFW International (108 miles)**

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	<u>0.38091</u>
<b>Total Property Tax</b>	<b><u>2.56991</u></b>

### 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)	<u>0.50%</u>
<b>Total Sales Tax</b>	<b><u>8.25%</u></b>

### Income Tax

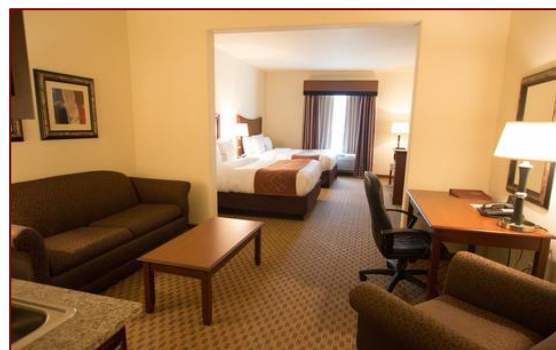
The State of Texas does not impose a personal or corporate income tax.

### 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 represent the morals and aspirations that will guide the City as an organization and reflect on everything that is done.

*Goals:*

- Our desire for people to want to come and stay because of our special places.
- Safety coming first, both in services and in infrastructure.
- Our growth, redevelopment, and evolution as a City being smart, sustainable, and high quality.
- Being honorable and service minded.
- Creating and strengthening the ties that bind families together.

## 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.

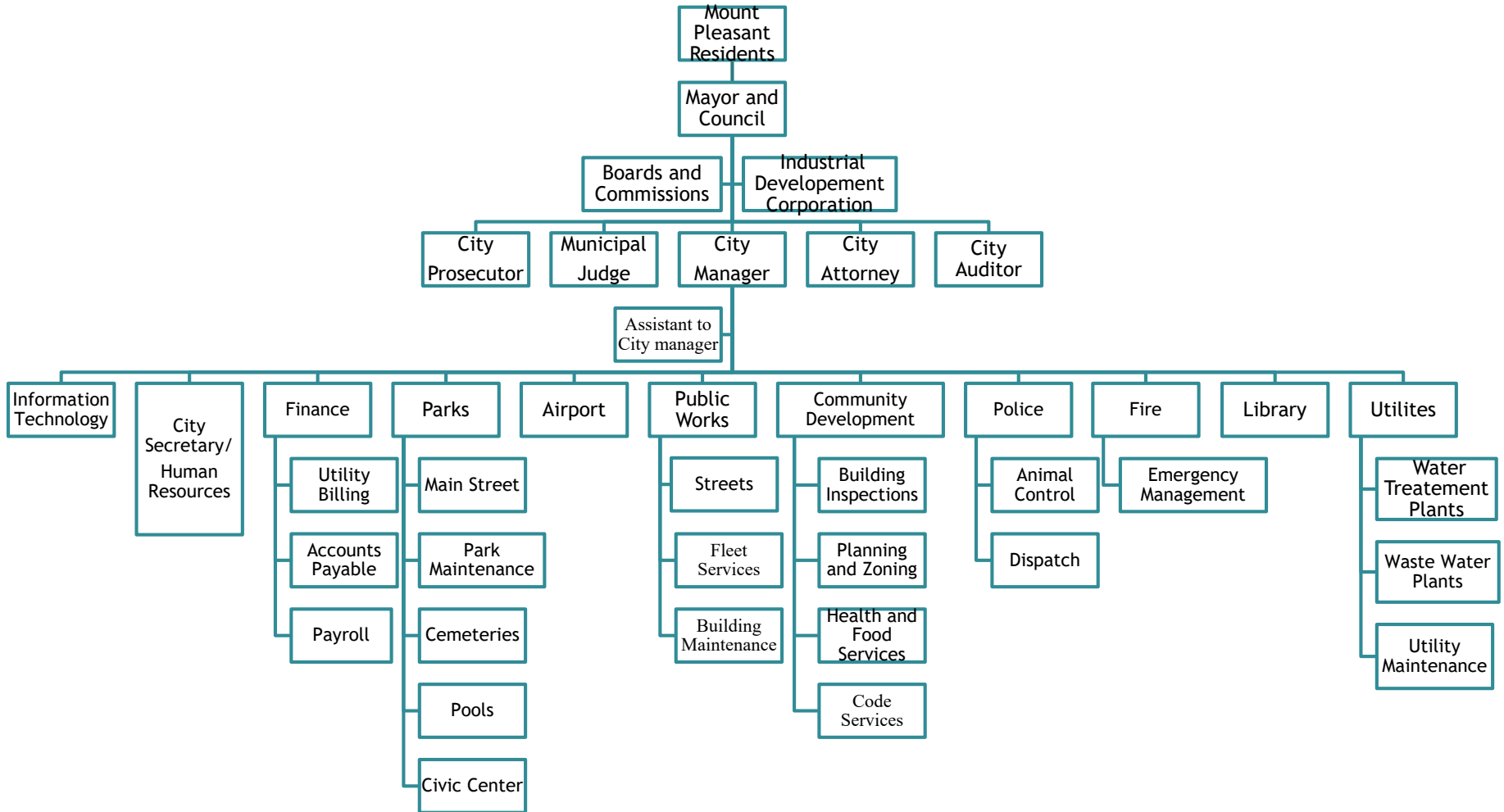
*Goals:*

- 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





# **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)

**\*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**

Sheila Johnson	2023
Colby Parker	2023
Brando Rodriguez	2023
Linda Seabourne	2024
Floyd Flannagan	2024
Rachel Naramore	2024
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.

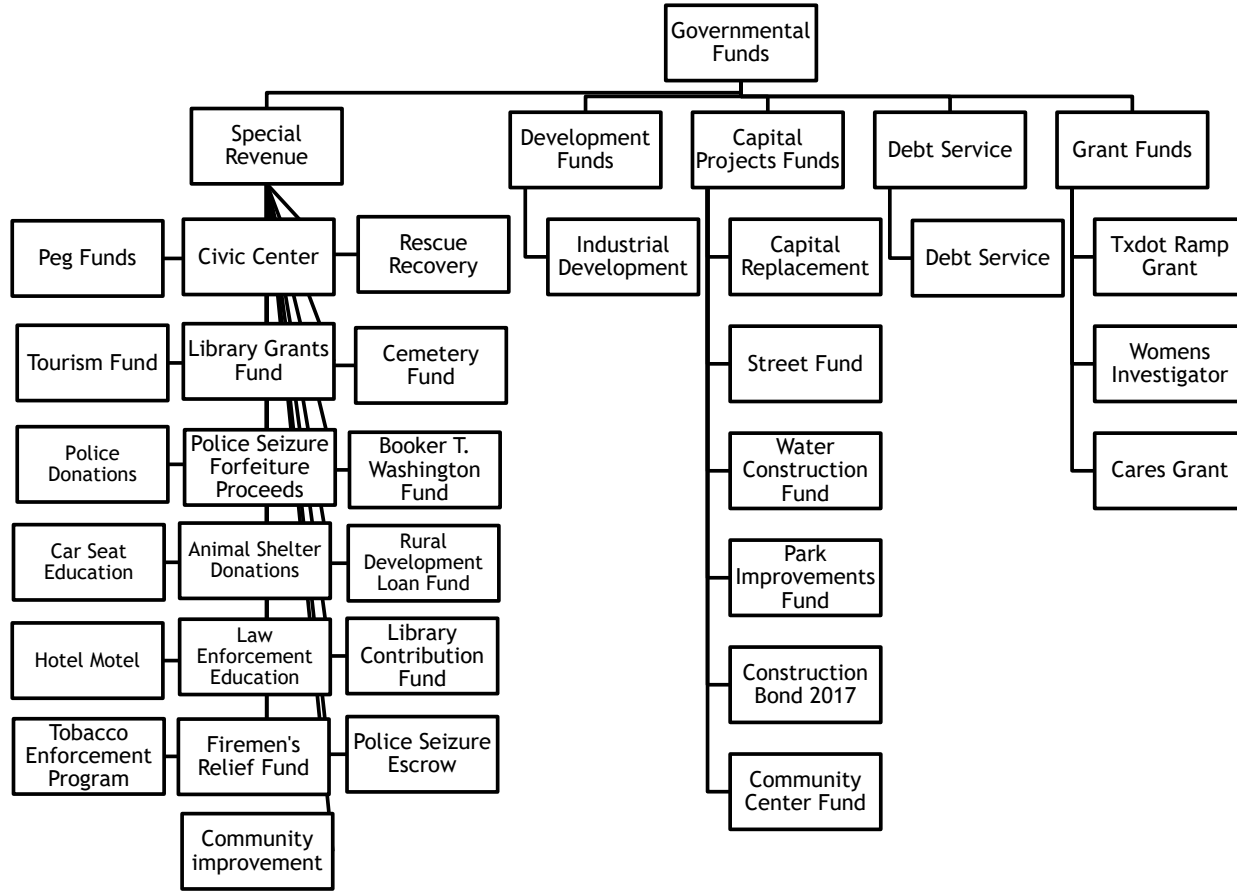
**Proprietary Fund** – Accounted for using the accrual basis of accounting and the economic resources measurement focus. The economic resources measurement focus means that all assets and liabilities (whether current or noncurrent) are included on the statement of net assets and that the operating statements 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.

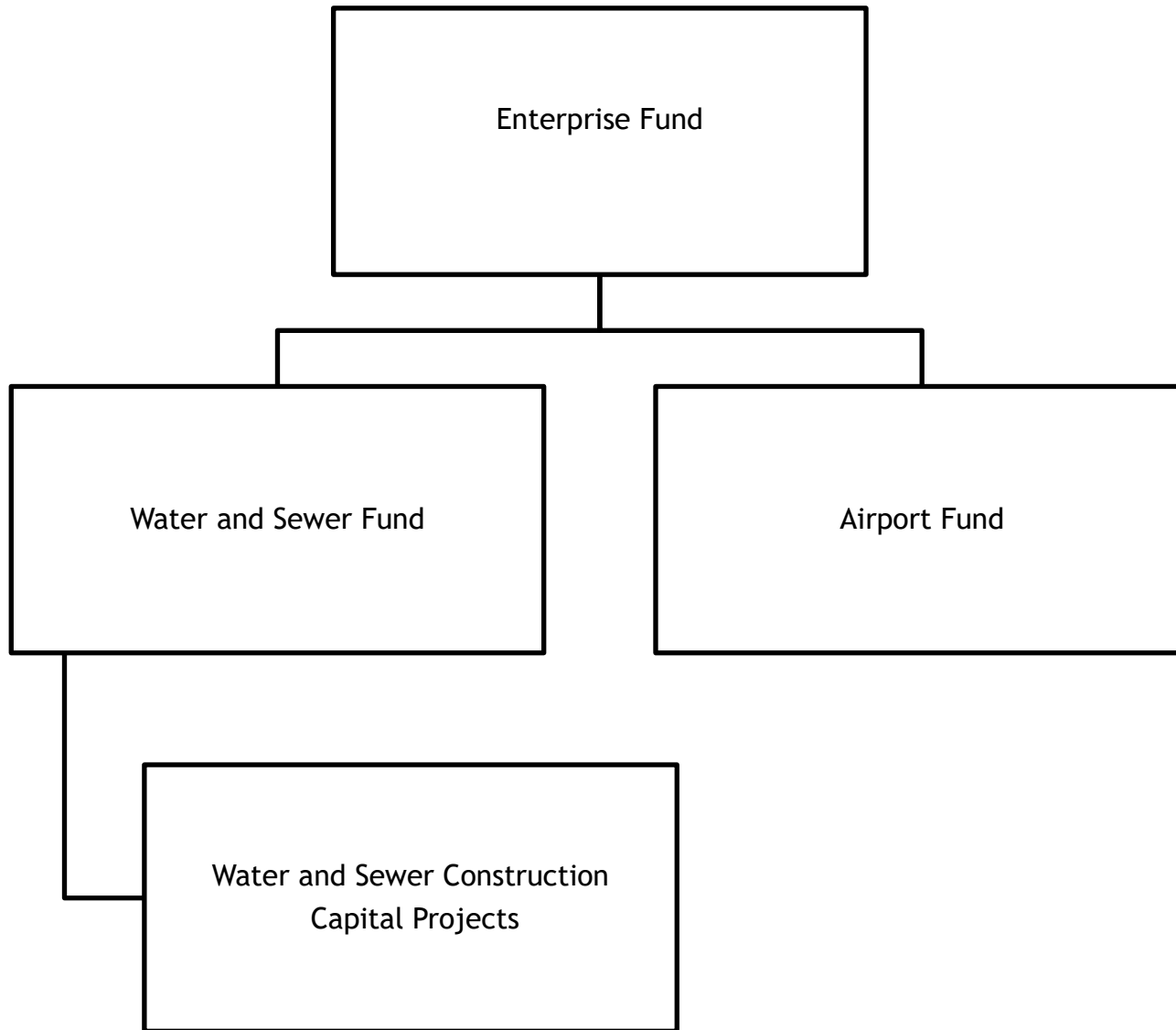


# Fund Structure Chart

# Governmental Fund Structure



# Enterprise 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

- 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 2022**

<b>Fund</b>	<b>2022 Proposed Budget</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual</b>
<b>General Fund</b>				
100 General Fund	13,826,955	12,323,450	13,476,140	11,952,855
<b>Enterprise Funds</b>				
300 Water & Sewer Fund	14,363,275	12,054,063	12,625,382	12,262,831
435 Airport Fund	888,017	792,400	792,400	732,481
<b>Special Revenue Funds</b>				
400 Civic Center	442,609	370,000	340,000	381,675
404 Rescue Recovery	11,380	10,000	10,000	4,528
407 Peg Funds	362,318	325,065	325,065	26,612
408 Library Grants Fund	-	-	15,000	15,000
409 Tourism Fund	267,860	145,000	501,500	510,000
410 Cemetery Fund	50,000	44,600	112,900	50,236
413 Police Seizure Forfeiture Proceed	20,100	20,100	22,017	35,570
418 Booker T. Washington Fund				2,143
423 Rural Development Loan fund	3,500	3,500	3,500	145
425 Animal Shelter Donations	10,000	10,000	10,000	7,210
440 Car seat education	1,800	1,800	1,800	175
450 Police Donations		-	20	6
490 Hotel Motel	630,000	545,000	556,500	590,979
495 Law Enforcement Education	2,500	2,500	2,520	2,989
496 Tobacco Enforcement Program	4,000	4,000	4,000	10,000
500 Library Contribution Fund	4,000	4,000	4,000	5,337
510 Firemen's Relief Fund	500	500	500	459
520 Police Seizure Escrow	11,600	11,600	11,600	19,411
690 Community Improvement	391,572	341,571		
<b>Development Funds</b>				
455 Industrial Development	1,724,800	1,535,000	1,563,700	1,928,927
<b>Capital Projects Funds</b>				
165 Capital Replacement	200,000	273,999	497,846	637,137
415 Street Fund	1,551,500	2,120,000	3,437,935	1,564,546
605 Water Construction Fund	61,086,000	-	61,086,000	56,750,171
680 Community Center Funds	2,380,000		2,480,000	1,500,280
681 Construction Bond 2017	-		197,267	300,356
<b>Debt Service</b>				
700 Debt Service	837,280	794,000	794,000	795,608
<b>Grant Funds</b>				
437 Txdot Ramp grant	100,000	155,996	155,996	86,996
467 Womens Investigator	-	3,995	45,000	22,362
473 Cares Grant	-		712,873	2,690,851
<b>Total Budget</b>	<b>\$ 99,171,566</b>	<b>\$ 31,892,139</b>	<b>\$ 99,785,461</b>	<b>\$ 92,887,878</b>

**City of Mount Pleasant  
General Fund Budget Summary  
Proposed Budget 2022**

<b>GENERAL FUND</b>	<b>2022 Proposed Budget</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual</b>
<b>Revenue</b>				
Property Taxes	3,611,705	3,395,000	3,494,705	3,460,466
Sales Tax	5,887,750	5,040,200	5,440,000	5,785,515
Liquor Tax	45,000	35,000	39,105	36,015
Court Fines	750,000	750,000	610,000	535,186
Landfill Fees	850,000	815,000	815,000	678,979
Permits and Fees	299,500	133,800	255,450	189,343
Other user fees	358,500	232,100	244,200	220,681
Contract Income	1,014,000	964,000	964,000	894,492
Interest Income	20,000	50,000	16,000	15,937
Grant Income	12,500	63,850	716,735	894,492
Interfund Transfers	750,000	750,000	750,000	750,000
Misc Income	65,000	94,500	130,945	115,450
Fund Balance Carryover			858,465	
<b>Total Revenue</b>	13,663,955	12,323,450	14,334,605	13,576,556

<b>GENERAL FUND</b>	<b>2022 Proposed Budget</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual</b>
1 LEGISLATIVE	22,250.00	22,200.00	22,200.00	15,680.53
2 GENERAL ADMINISTRATION	779,034.00	692,761.00	790,402.00	841,882.79
3 LEGAL	42,000.00	40,968.00	40,968.00	62,474.40
4 TAX ASSESSMENT & COLLECTIO	140,000.00	122,500.00	122,500.00	145,227.29
5 MUNICIPAL COURT	505,753.00	488,188.00	502,115.00	413,836.06
6 ELECTIONS	15,950.00	15,950.00	15,950.00	4,885.68
7 PLANNING DEPARTMENT	209,999.00	189,040.00	186,230.00	169,464.21
8 LIBRARY	526,311.00	455,447.00	443,537.00	418,251.21
9 TECHNOLOGY	295,876.00	204,939.66	317,891.00	306,190.21
11 BUILDING & DEVELOPMENT	168,781.00	169,220.00	190,821.00	194,785.00
12 ANIMAL SERVICES	370,957.00	318,575.00	330,979.00	303,263.76
13 POLICE DEPARTMENT	4,198,980.00	4,050,640.92	4,230,265.00	4,152,138.58
14 FIRE DEPARTMENT	3,463,539.00	3,021,904.00	3,580,725.00	3,544,146.67
16 CODE ENFORCEMENT	274,952.00	331,792.00	246,444.00	252,293.13
17 PARK DEPARTMENT	1,368,187.00	1,365,217.00	1,546,852.00	1,364,924.42
21 GENERAL FUND VEHICLE SERVICES	458,321.00	493,673.00	661,820.00	597,403.90
22 GENERAL NON-DEPARTMENTAL	575,302.00	340,434.42	1,053,817.00	951,055.48
26 BUILDING MAINTENANCE	247,763.00	-	-	-
60 GENERAL FEMA - WINTER STORM	-	-	51,089.00	54,234.38
0				
<b>Total</b>	13,663,955	12,323,450	14,334,605	13,792,138

Surplus(Deficit)	-	\$	-	\$	-	(215,582)
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**City of Mount Pleasant  
Debt Service Budget Summary  
Proposed Budget 2022**

	<b>2022 Proposed Budget</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual</b>
<b>Debt Service</b>				
<b>REVENUE</b>				
Operation	837,280	771,437	794,000	795,608
Transfer (to) from Reserves				
<b>Total</b>	<b>837,280</b>	<b>771,437</b>	<b>794,000</b>	<b>795,608</b>
<b>EXPENSE</b>				
<b>Series 2008</b>				
	<b>0</b>			
Administration	837,280	790,213	794,000	795,608
<b>Total</b>	<b>837,280</b>	<b>790,213</b>	<b>794,000</b>	<b>795,608</b>
Surplus(Deficit)	-	(18,776)	-	-

**City of Mount Pleasant  
Utility Fund Budget Summary  
Proposed Budget 2022**

	<b>2022 Proposed Budget</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual</b>
<b>REVENUE</b>				
WATER SALES	8,003,000	7,121,470.00	7,121,470.00	5,457,855.08
SEWER CHARGES	3,026,625	1,850,000.00	1,850,000.00	1,460,481.41
TAPS AND CONNECT FEES	165,000	75,000.00	162,000.00	122,137.73
SOLID WASTE COLLECTION	2,935,000	2,800,000.00	2,800,000.00	2,329,220.15
PENALTIES-UTILITY BILLING	115,000	95,000.00	95,000.00	78,993.43
INTEREST INCOME	15,000	45,000.00	10,000.00	13,083.55
LEASES AND RENTALS	53,650	-	52,500.00	39,028.92
SALE OF EQUIPMENT AND MATERIAL	-	10,000.00	20,000.00	-
MISCELLANEOUS REVENUE	50,000	63,651.00	45,300.00	52,623.07
Fund Balance Carryover			469,112	469,112
	14,363,275	12,060,121	12,625,382	10,022,535
<b>Expense</b>				
UTILITY ADMINISTRATION	1,151,007	872,419	898,877	724,636
SOLID WASTE	2,890,000	2,890,000	2,890,000	\$ 2,244,508
WATER TREATMENT	2,148,072	2,046,952	2,445,570	1,609,583
FRESH WATER SUPPLY	1,447,350	1,447,350	1,447,350	1,277,656
WASTEWATER PLANTS	634,798	605,417	689,424	570,037
UTILITY DEPARTMENT	1,264,811	1,348,192	1,425,448	987,105
UTILITY FUND VEHICLE SERVICES	254,829	252,044	292,109	114,806
UTILITY DEBT SERVICE	3,243,493	1,614,219	1,614,619	1,575,884
UTILITY NON-DEPARTMENTAL	1,328,915	983,528	921,985	839,754
	14,363,275	12,060,121	12,625,382	9,943,969
Surplus(Deficit)	-	-	-	78,566

**City of Mount Pleasant  
Street Budget Summary  
Proposed Budget 2022**

	<b>2022 Proposed Budget</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual</b>
<b>REVENUE</b>				
Operation	1,551,500	1,561,500	3,437,935	1,564,546
Fund Balance	1,200,194	743,005	1,876,435	
<b>Total</b>	<b>2,751,694</b>	<b>2,304,505</b>	<b>5,314,370</b>	<b>1,564,546</b>
<b>EXPENSE</b>				
Administration	2,319,738	1,848,542	2,981,972	2,188,157
Debt Service	431,956	455,963	455,963	456,348
<b>Total</b>	<b>2,751,694</b>	<b>2,304,505</b>	<b>3,437,935</b>	<b>2,644,505</b>
 Surplus(Deficit)	 (0)	 -	 1,876,435	 (1,079,959)

**City of Mount Pleasant  
Cemetery Budget Summary  
Proposed Budget 2022**

	<b>2022 Proposed Budget</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual</b>
<b>REVENUE</b>				
Operation	50,000	61,195	112,900	50,236
Fund Balance Reserve				
<b>Total</b>	<b>50,000</b>	<b>61,195</b>	<b>112,900</b>	<b>50,236</b>
<b>EXPENSE</b>				
Administration	50,000	61,195	112,900	50,236
Debt Service	-	-	-	-
<b>Total</b>	<b>50,000</b>	<b>61,195</b>	<b>112,900</b>	<b>50,236</b>
Surplus(Deficit)	-	-	-	0

**City of Mount Pleasant  
Cares Budget Summary  
Proposed Budget 2022**

	<b>2022 Proposed Budget</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual</b>
<b>REVENUE</b>				
Grant	1,750,000	61,195	61,195	55,929
Fund Balance Reserve				
<b>Total</b>	<b>1,750,000</b>	<b>61,195</b>	<b>61,195</b>	<b>55,929</b>
<b>EXPENSE</b>				
Administration	-	61,195	61,195	64,551
capital	1,750,000			
Debt Service	-	-	-	-
<b>Total</b>	<b>1,750,000</b>	<b>61,195</b>	<b>61,195</b>	<b>64,551</b>
Surplus(Deficit)	-	-	-	<b>(8,622)</b>



**City of Mount Pleasant  
Hotel/ Motel Tourism Budget Summary  
Proposed Budget 2022**

	<b>2022 Proposed Budget</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual</b>
<b>TOURISM</b>				
<b>REVENUE</b>				
Operation	630,000	550,000	550,000	485,505
Fund Balance used		-	-	12,289
Fund Balance Restricted	-			
<b>Total</b>	<b>630,000</b>	<b>550,000</b>	<b>550,000</b>	<b>497,794</b>
<b>EXPENSE</b>				
Administration	-	8,170	8,170	500
Chamber of Commerce	182,140	176,830	176,830	176,830
Civic Center	380,000	325,000	325,000	280,464
Tourism	67,860	40,000	40,000	40,000
		-	-	-
<b>Total</b>	<b>630,000</b>	<b>550,000</b>	<b>550,000</b>	<b>497,794</b>
Surplus(Deficit)	-	-	-	-

**City of Mount Pleasant  
Airport Budget Summary  
Proposed Budget 2022**

	<b>2022 Proposed Budget</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual</b>
<b>REVENUE</b>				
Aviation Fuel	637,500	600,000	600,000	546,662
Lease and rentals	249,917	190,000	190,000	185,607
Misc	600	400	400	212
	<u>888,017</u>	<u>790,400</u>	<u>790,400</u>	<u>732,481</u>
<b>Expense</b>				
Operation	888,017	790,400	864,948	531,679
	<u>888,017</u>	<u>790,400</u>	<u>864,948</u>	<u>531,679</u>
Surplus(Deficit)	<u>-</u>	<u>-</u>	<u>(74,548)</u>	<u>200,802</u>

**City of Mount Pleasant  
Industrial Development Corporation - Budget Summary  
Proposed Budget 2022**

	<b>2022 Proposed Budget</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual</b>
<b>REVENUE</b>				
Operations	1,722,000	1,491,550	1,563,700	1,928,927
Non-Operating	35,000	60,000	60,000	31,323
Fund balance Reserve	-	690,930	690,930	-
	<u>1,724,800</u>	<u>2,242,480</u>	<u>2,314,630</u>	<u>1,960,250</u>
<b>Expense</b>				
Industrial Development Corp.	1,724,800	2,242,480	1,563,700	2,731,275
<b>Total</b>	<u>-</u>	<u>2,242,480</u>	<u>1,563,700</u>	<u>2,731,275</u>
Surplus(Deficit)	<u><b>1,724,800</b></u>	<u>-</u>	<u><b>750,930</b></u>	<u><b>(771,026)</b></u>



# Revenue



# Revenue Summaries



# Summaries of Major Revenue Sources

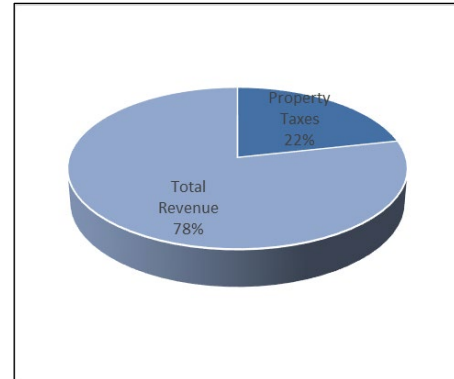
# Property Tax

## Distribution

Maintenance & Operations	<b>0.2894</b>
Cemetary	<b>0.0028</b>
Interest & Sinking	<b>0.0698</b>
<b>Total</b>	<b>0.3620*</b>

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

**Source** *City Ordinance*



## Collection

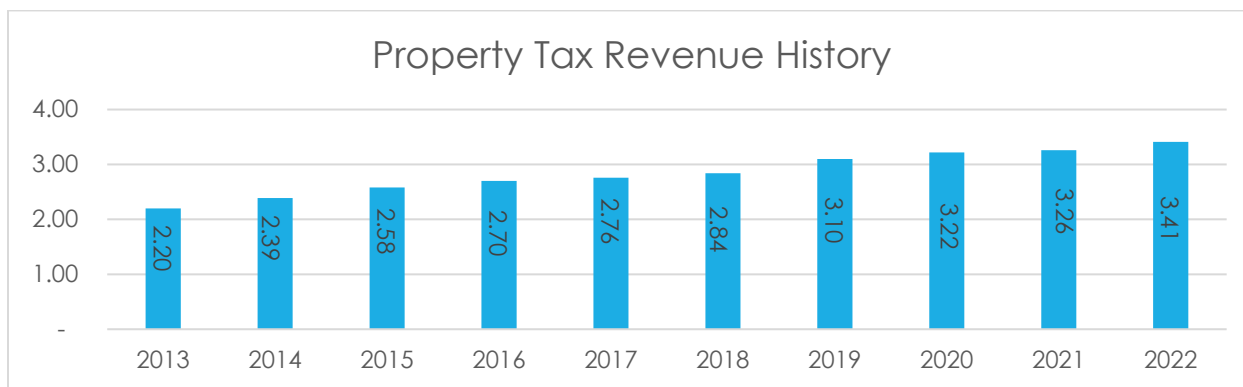
Titus County Tax Office collects and remits revenue weekly to City.

## Analysis & Projection

### Factors Affecting Property Tax Revenue

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

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

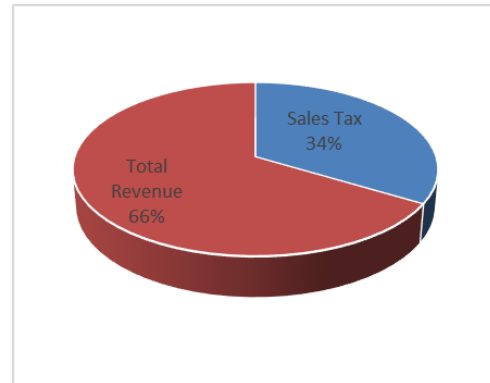


# Sales and Use Tax

## 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*



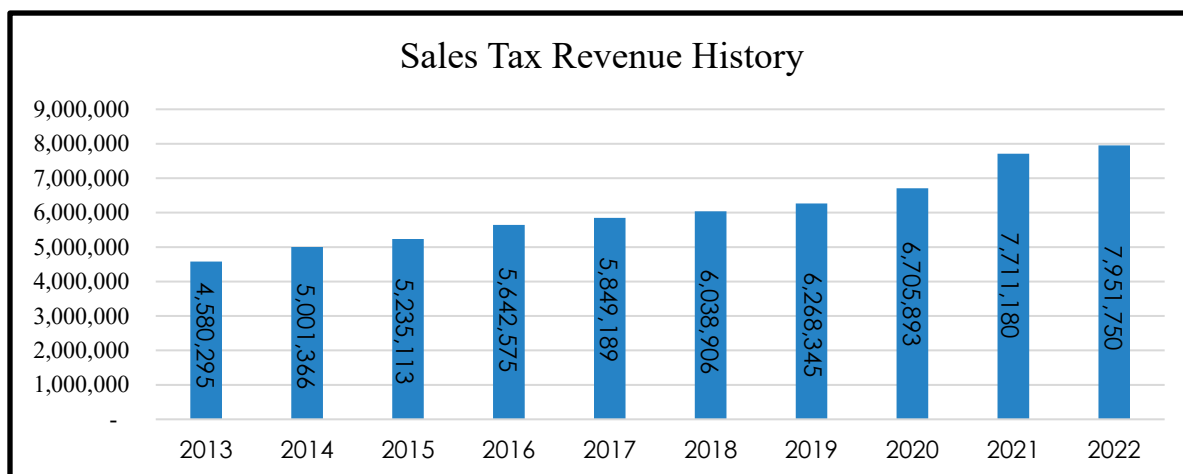
## Collection

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.

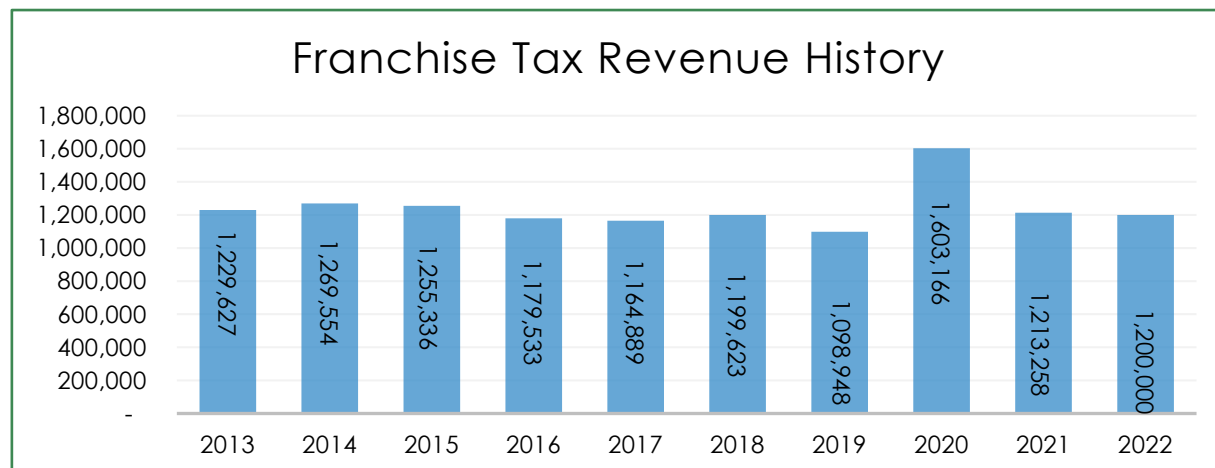
## Collection

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

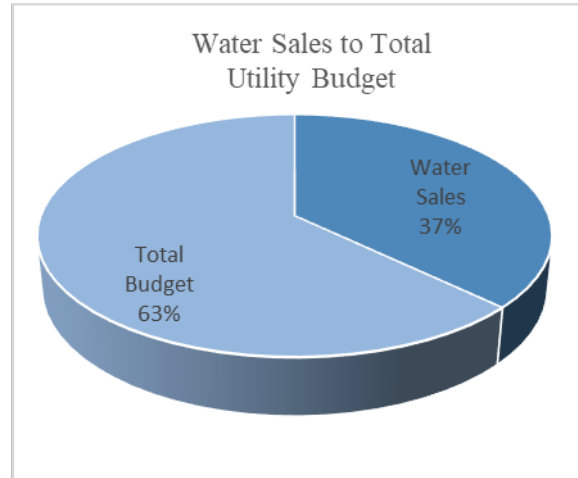
The Charge for use of water services.

## Source

Customers are billed in exchange for water services.

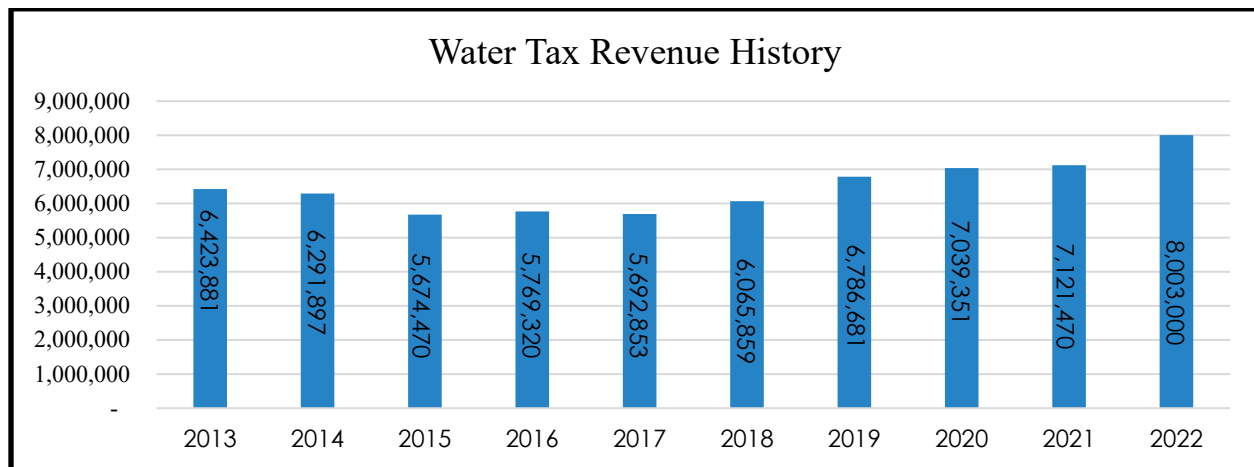
## Collection

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

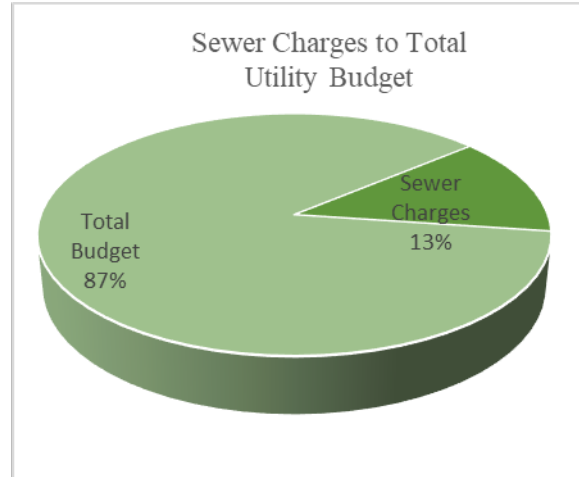
The Charge for use of sewer services

## Source

Customers are billed in exchange for sewer services.

## Collection

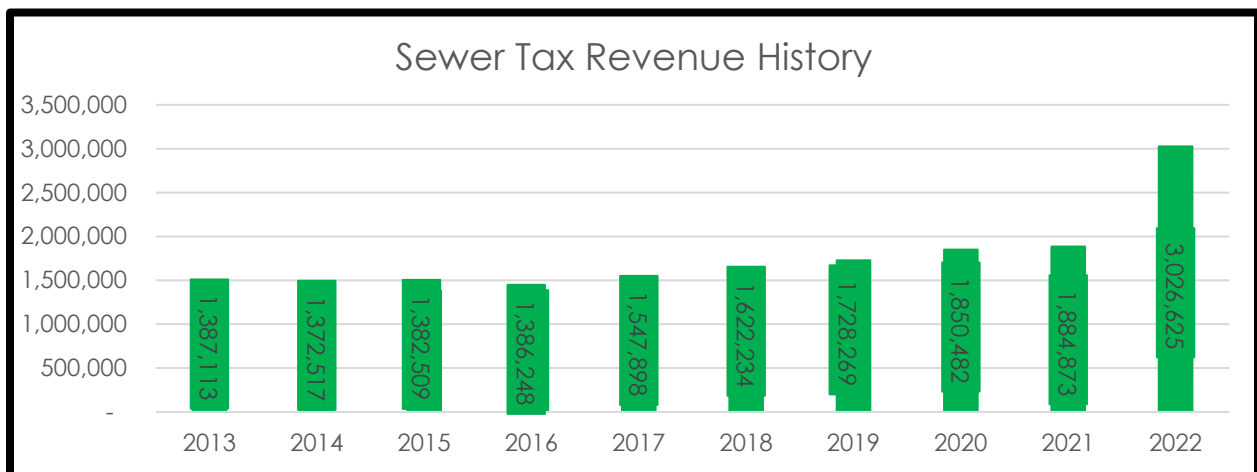
Monthly fees are paid by sewer service customers living within City limits.



## 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

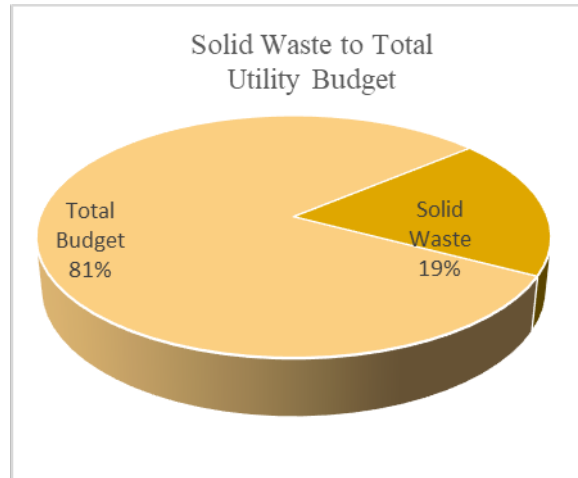
The Charge for solid waste services

## Source

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

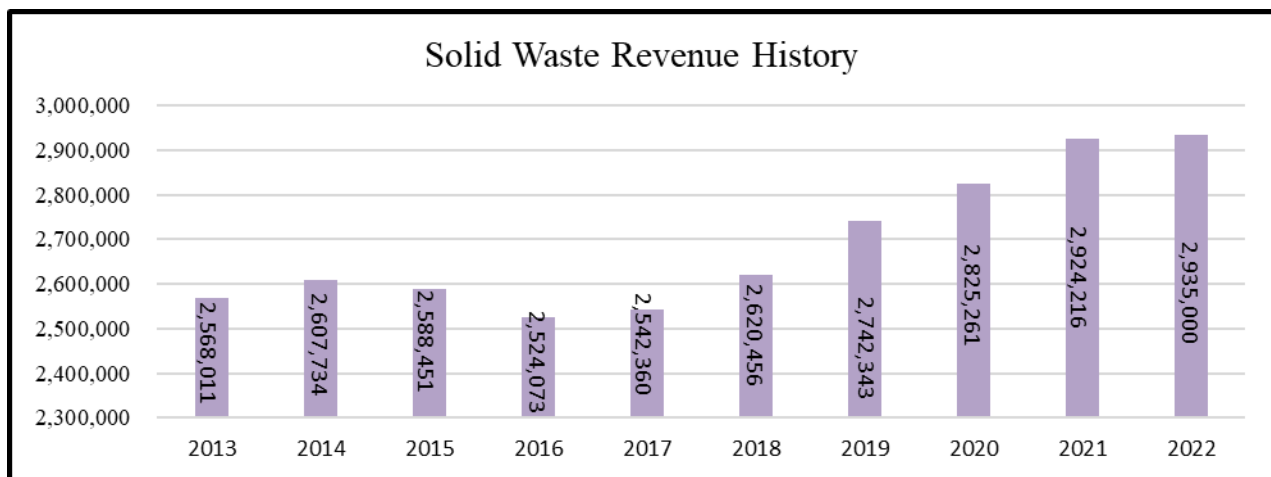
## Collection

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



## Analysis & Projection

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





# Revenue Detail



# General Fund

# **Budget Detail and History**

Department:

Program:

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-5105-00-00	CURRENT PROPERTY TAXES	3,412,000.00-	3,300,000.00-	3,260,927.69-	3,221,636.75-	3,108,343.99-	2,844,950.10-
100-5110-00-00	DELINQUENT PROPERTY TAXES	50,000.00-	50,000.00-	51,143.87-	42,904.18-	27,639.68-	44,547.35-
100-5115-00-00	PENALTIES AND INTEREST	45,000.00-	45,000.00-	39,663.39-	43,180.85-	46,748.50-	35,928.68-
100-5117-00-00	TAX ATTORNEY FEES	15,000.00-	10,000.00-	19,025.28-			
100-5120-00-00	P. I. L. O. T.	89,705.00-	89,705.00-	89,705.87-	146,894.71-	56,377.96-	29,187.47-
100-5130-00-00	SALES TAX COLLECTIONS	5,215,750.00-	4,850,000.00-	5,135,105.14-	4,593,709.83-	4,236,392.54-	4,061,250.44-
100-5131-00-00	SALES TAX - GARBAGE	38,000.00-		8,522.57-			
100-5135-00-00	LIQUOR TAX	45,000.00-	39,105.00-	36,015.30-	26,768.93-	36,343.90-	34,718.78-
100-5150-00-00	OTHER TAXES	634,000.00-	590,000.00-	641,888.17-	558,741.09-	528,524.23-	503,241.97-
100-5225-00-00	LANDFILL FEES	850,000.00-	815,000.00-	678,979.04-	701,294.65-	982,393.90-	
100-5240-00-00	ZONING AND PLATTING FEES	3,000.00-	2,750.00-	6,573.00-	2,822.75-	3,283.75-	2,355.00-
100-5250-00-00	SWIMMING POOL CHARGES					21,772.85-	21,282.08-
100-5255-00-00	VENDING AND CONCESSIONS					4,968.00-	5,140.00-
100-5305-00-00	BUILDING PERMITS	150,000.00-	135,000.00-	142,729.82-	173,033.79-	38,068.16-	40,093.37-
100-5310-00-00	ELECTRICAL PERMITS	3,000.00-	2,800.00-	2,659.00-	1,185.00-	1,625.00-	1,385.00-
100-5315-00-00	PLUMBING PERMITS	5,000.00-	5,000.00-	4,014.97-	1,671.60-	1,540.00-	1,790.00-
100-5320-00-00	MECHANICAL PERMITS	3,500.00-	3,500.00-	4,176.71-	465.00-	495.00-	150.00-
100-5325-00-00	OTHER PERMITS AND LICENSES	135,000.00-	106,400.00-	66,088.10-	27,076.00-	31,198.00-	17,871.00-
100-5405-00-00	MUNICIPAL COURT	750,000.00-	610,000.00-	627,896.67-	633,378.25-	898,043.49-	1,451,240.70-
100-5410-00-00	SHELTER FEES	160,000.00-	141,400.00-	124,688.01-	37,684.00-	40,396.00-	38,348.63-
100-5415-00-00	LIBRARY FINES AND FEES	10,000.00-	8,000.00-	11,113.55-	1,847.19-	4,896.83-	4,477.78-
100-5420-00-00	POLICE REVENUE	10,000.00-	8,300.00-	8,713.70-			
100-5423-00-00	FIRE REVENUE	1,500.00-	1,500.00-	829.00-			
100-5425-00-00	CODE FINE AND FEES	7,000.00-		7,453.20-			
100-5505-00-00	INTEREST INCOME	20,000.00-	16,000.00-	15,936.84-	37,171.81-	89,696.12-	89,736.03-
100-5605-00-00	INTERGOVERNMENTAL REVENUE			72,647.02-	3,701.86-	39,131.16-	26,277.80-
100-5607-00-00	INSURANCE PROCEEDS		40,945.00-	43,643.90-			
100-5610-00-00	GRANT INCOME	12,500.00-	716,735.00-	624,061.76-	604.89-		
100-5705-00-00	SALE OF EQUIPMENT AND MATERIAL			4,500.00-	7,828.79-		19,477.10-
100-5715-00-00	TITUS COUNTY CONTRACT	1,014,000.00-	964,000.00-	894,492.00-	979,526.99-	992,304.00-	963,841.50-
100-5725-00-00	STREET LIGHT REFUND			1,000.00			
100-5728-00-00	IDC ADMIN FEE	15,000.00-	15,000.00-	15,000.00-			
100-5730-00-00	INTERFUND TRANSFERS	750,000.00-	750,000.00-	750,000.00-	750,934.40-	733,348.31-	500,131.32-
100-5735-00-00	MISCELLANEOUS REVENUE	50,000.00-	75,000.00-	80,493.19-	193,028.11-	184,446.82-	262,519.22-
100-5740-00-00	REVENUE FROM OTHER RESOURCES				76,414.94-	77,511.08-	38,436.50-
100-5750-00-00	CURB & GUTTER ASSESSMENTS			4,977.32-			
100-5755-00-00	PARK USER FEES	20,000.00-	10,000.00-	15,542.50-	1,075.00-	16,285.00-	22,800.00-
100-5760-00-00	VECTOR FEES	150,000.00-	75,000.00-	88,350.00-	63,018.00-	74,884.00-	74,790.00-
<b>Subtotal:</b>		<b>13,663,955.00-</b>	<b>13,476,140.00-</b>	<b>13,576,556.58-</b>	<b>12,327,599.36-</b>	<b>12,276,658.27-</b>	<b>11,135,967.82-</b>
<b>Program number:</b>		<b>13,663,955.00-</b>	<b>13,476,140.00-</b>	<b>13,576,556.58-</b>	<b>12,327,599.36-</b>	<b>12,276,658.27-</b>	<b>11,135,967.82-</b>



Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
Department number:		13,663,955.00-	13,476,140.00-	13,576,556.58-	12,327,599.36-	12,276,658.27-	11,135,967.82-
Revenue	Subtotal -----	13,663,955.00-	13,476,140.00-	13,576,556.58-	12,327,599.36-	12,276,658.27-	11,135,967.82-



# Debt Service

# **Budget Detail and History**

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
700-5105-00-00	CURRENT PROPERTY TAXES	831,780.00-	788,500.00-	772,034.57-	754,567.52-	577,137.52-	272,643.03-
700-5110-00-00	DELINQUENT PROPERTY TAXES	2,000.00-	2,000.00-	9,822.87-	6,234.64-	4,284.08-	4,153.95-
700-5115-00-00	PENALTIES AND INTEREST	3,100.00-	3,100.00-	7,922.31-	8,297.25-	6,997.72-	3,438.93-
700-5117-00-00	TAX ATTORNEY FEES			3,767.71-			
700-5505-00-00	INTEREST INCOME	400.00-	400.00-	2,060.27-	10,238.18-	2,836.70-	1,443.76-
700-5730-00-00	INTERFUND TRANSFERS					200,000.00-	
700-5735-00-00	MISCELLANEOUS REVENUE				3,258.93-	3,476.75-	5,083.89-
700-5745-00-00	OTHER SOURCES BOND PROCEEDS				55,081.25-		15,241.00-
700-5750-00-00	BOND PROCEEDS				2,900,000.00-		
700-5760-00-00	PREMIUM				422,053.90-		
700-5770-00-00	PAYMENT TO ESCROW				3,215,951.00		
<b>Subtotal:</b>		<b>837,280.00-</b>	<b>794,000.00-</b>	<b>795,607.73-</b>	<b>943,780.67-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>
<b>Program number:</b>		<b>837,280.00-</b>	<b>794,000.00-</b>	<b>795,607.73-</b>	<b>943,780.67-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>
<b>Department number:</b>		<b>837,280.00-</b>	<b>794,000.00-</b>	<b>795,607.73-</b>	<b>943,780.67-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>837,280.00-</b>	<b>794,000.00-</b>	<b>795,607.73-</b>	<b>943,780.67-</b>	<b>794,732.77-</b>	<b>302,004.56-</b>



# Utility Fund

# **Budget Detail and History**

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-5205-00-00	WATER SALES	8,003,000.00-	7,121,470.00-	6,787,664.68-	6,570,873.48-	7,039,351.30-	6,786,680.56-
300-5210-00-00	SEWER CHARGES	3,026,625.00-	1,850,000.00-	1,799,031.70-	1,850,481.66-	1,728,268.61-	1,622,236.98-
300-5215-00-00	TAPS AND CONNECT FEES	165,000.00-	162,000.00-	151,795.45-	72,802.76-	101,872.00-	79,549.73-
300-5220-00-00	SOLID WASTE COLLECTION	2,935,000.00-	2,800,000.00-	2,832,128.67-	2,825,260.62-	2,742,342.88-	2,620,455.56-
300-5230-00-00	PENALTIES-UTILITY BILLING	115,000.00-	95,000.00-	95,989.79-	90,454.21-	95,512.30-	93,138.26-
300-5505-00-00	INTEREST INCOME	15,000.00-	10,000.00-	13,987.58-	45,857.96-	98,746.26-	61,008.56-
300-5510-00-00	LEASES AND RENTALS	53,650.00-	52,500.00-	47,968.68-			
300-5607-00-00	INSURANCE PROCEEDS		259,612.00-	260,423.56-	7,280.00-		
300-5610-00-00	GRANT INCOME		209,500.00-	209,500.00-			
300-5705-00-00	SALE OF EQUIPMENT AND MATERIAL		20,000.00-		27,094.79-		12,621.61-
300-5735-00-00	MISCELLANEOUS REVENUE	50,000.00-	45,300.00-	64,341.13-	54,434.37-	74,552.42-	74,369.93-
300-5740-00-00	REVENUE FROM OTHER RESOURCES						64,162.70-
<b>Subtotal:</b>		<b>14,363,275.00-</b>	<b>12,625,382.00-</b>	<b>12,262,831.24-</b>	<b>11,544,539.85-</b>	<b>11,880,645.77-</b>	<b>11,414,223.89-</b>
<b>Program number:</b>		<b>14,363,275.00-</b>	<b>12,625,382.00-</b>	<b>12,262,831.24-</b>	<b>11,544,539.85-</b>	<b>11,880,645.77-</b>	<b>11,414,223.89-</b>
<b>Department number:</b>		<b>14,363,275.00-</b>	<b>12,625,382.00-</b>	<b>12,262,831.24-</b>	<b>11,544,539.85-</b>	<b>11,880,645.77-</b>	<b>11,414,223.89-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>14,363,275.00-</b>	<b>12,625,382.00-</b>	<b>12,262,831.24-</b>	<b>11,544,539.85-</b>	<b>11,880,645.77-</b>	<b>11,414,223.89-</b>

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6900-00-00	TRANSFERS				14,792.88-		
300-6999-00-00	BAD DEBT EXPENSE				16,188.56		14,426.21
<b>Subtotal:</b>					<b>1,395.68</b>		<b>14,426.21</b>
<b>Program number:</b>					<b>1,395.68</b>		<b>14,426.21</b>
<b>Department number:</b>					<b>1,395.68</b>		<b>14,426.21</b>



Fund: 415 STREET DEPARTMENT FUND

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
415-5125-00-00	UTILITY FRANCHISE TAX	1,200,000.00-	1,210,000.00-	1,213,257.68-	1,603,165.76-	1,098,947.54-	1,199,623.34-
415-5505-00-00	INTEREST INCOME	1,500.00-	1,500.00-	1,288.69-	18,921.38-	43,301.88-	29,196.13-
415-5705-00-00	SALE OF EQUIPMENT AND MATERIAL						2,097.50-
415-5730-00-00	INTERFUND TRANSFERS	350,000.00-	350,000.00-	350,000.00-	843,425.07-	883,003.32-	844,365.26-
415-5735-00-00	MISCELLANEOUS REVENUE				2,229.72-	47,630.55-	4,390.42-
415-5740-00-00	REVENUE FROM OTHER RESOURCES		1,876,435.00-				547,225.09-
<b>Subtotal:</b>		<b>1,551,500.00-</b>	<b>3,437,935.00-</b>	<b>1,564,546.37-</b>	<b>2,467,741.93-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>
<b>Program number:</b>		<b>1,551,500.00-</b>	<b>3,437,935.00-</b>	<b>1,564,546.37-</b>	<b>2,467,741.93-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>
<b>Department number:</b>		<b>1,551,500.00-</b>	<b>3,437,935.00-</b>	<b>1,564,546.37-</b>	<b>2,467,741.93-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>1,551,500.00-</b>	<b>3,437,935.00-</b>	<b>1,564,546.37-</b>	<b>2,467,741.93-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>



# Street Fund

# **Budget Detail and History**

Fund: 415 STREET DEPARTMENT FUND

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
415-5125-00-00	UTILITY FRANCHISE TAX	1,200,000.00-	1,210,000.00-	1,213,257.68-	1,603,165.76-	1,098,947.54-	1,199,623.34-
415-5505-00-00	INTEREST INCOME	1,500.00-	1,500.00-	1,288.69-	18,921.38-	43,301.88-	29,196.13-
415-5705-00-00	SALE OF EQUIPMENT AND MATERIAL						2,097.50-
415-5730-00-00	INTERFUND TRANSFERS	350,000.00-	350,000.00-	350,000.00-	843,425.07-	883,003.32-	844,365.26-
415-5735-00-00	MISCELLANEOUS REVENUE				2,229.72-	47,630.55-	4,390.42-
415-5740-00-00	REVENUE FROM OTHER RESOURCES		1,876,435.00-				547,225.09-
<b>Subtotal:</b>		<b>1,551,500.00-</b>	<b>3,437,935.00-</b>	<b>1,564,546.37-</b>	<b>2,467,741.93-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>
<b>Program number:</b>		<b>1,551,500.00-</b>	<b>3,437,935.00-</b>	<b>1,564,546.37-</b>	<b>2,467,741.93-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>
<b>Department number:</b>		<b>1,551,500.00-</b>	<b>3,437,935.00-</b>	<b>1,564,546.37-</b>	<b>2,467,741.93-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>1,551,500.00-</b>	<b>3,437,935.00-</b>	<b>1,564,546.37-</b>	<b>2,467,741.93-</b>	<b>2,072,883.29-</b>	<b>2,626,897.74-</b>



# Cemetary Fund

# Budget Detail and History

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
410-5105-00-00	CURRENT PROPERTY TAXES	33,300.00-	31,800.00-	30,970.03-	31,441.08-	20,004.27-	22,948.87-
410-5110-00-00	DELINQUENT PROPERTY TAXES	500.00-	8,500.00-	444.90-	329.75-	395.97-	397.23-
410-5115-00-00	PENALTIES AND INTEREST		300.00-	353.33-	398.19-	350.46-	310.29-
410-5117-00-00	TAX ATTORNEY FEES		275.00-	168.03-			
410-5710-00-00	SALE OF LAND	16,000.00-	24,000.00-	18,300.00-	23,600.00-	12,000.00-	11,200.00-
410-5735-00-00	MISCELLANEOUS REVENUE	200.00-	48,025.00-		159.66-	840.64-	145.94-
<b>Subtotal:</b>		<b>50,000.00-</b>	<b>112,900.00-</b>	<b>50,236.29-</b>	<b>55,928.68-</b>	<b>33,591.34-</b>	<b>35,002.33-</b>
<b>Program number:</b>		<b>50,000.00-</b>	<b>112,900.00-</b>	<b>50,236.29-</b>	<b>55,928.68-</b>	<b>33,591.34-</b>	<b>35,002.33-</b>
<b>Department number:</b>		<b>50,000.00-</b>	<b>112,900.00-</b>	<b>50,236.29-</b>	<b>55,928.68-</b>	<b>33,591.34-</b>	<b>35,002.33-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>50,000.00-</b>	<b>112,900.00-</b>	<b>50,236.29-</b>	<b>55,928.68-</b>	<b>33,591.34-</b>	<b>35,002.33-</b>



# Tourism



# **Budget Detail and History**

Fund: 490 HOTEL/MOTEL TAX FUND

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
490-5145-00-00	HOTEL OCCUPANCY TAX	630,000.00-	556,500.00-	590,979.39-	475,237.83-	522,918.30-	522,021.64-
490-5735-00-00	MISCELLANEOUS REVENUE					6,881.97-	
<b>Subtotal:</b>		<b>630,000.00-</b>	<b>556,500.00-</b>	<b>590,979.39-</b>	<b>475,237.83-</b>	<b>529,800.27-</b>	<b>522,021.64-</b>
<b>Program number:</b>		<b>630,000.00-</b>	<b>556,500.00-</b>	<b>590,979.39-</b>	<b>475,237.83-</b>	<b>529,800.27-</b>	<b>522,021.64-</b>
<b>Department number:</b>		<b>630,000.00-</b>	<b>556,500.00-</b>	<b>590,979.39-</b>	<b>475,237.83-</b>	<b>529,800.27-</b>	<b>522,021.64-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>630,000.00-</b>	<b>556,500.00-</b>	<b>590,979.39-</b>	<b>475,237.83-</b>	<b>529,800.27-</b>	<b>522,021.64-</b>



# Airport

# **Budget Detail and History**

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
435-5235-00-00	AVIATION FUEL SALES	637,500.00-	600,000.00-	546,662.49-	563,101.62-	644,147.16-	625,251.64-
435-5510-00-00	LEASES AND RENTALS	249,917.00-	190,000.00-	185,607.40-	192,524.96-	195,376.53-	180,112.70-
435-5705-00-00	SALE OF EQUIPMENT AND MATERIAL		2,000.00-				2,303.36-
435-5735-00-00	MISCELLANEOUS REVENUE	600.00-	400.00-	211.52-	390.26-	345.84-	164,634.71-
<b>Subtotal:</b>		<b>888,017.00-</b>	<b>792,400.00-</b>	<b>732,481.41-</b>	<b>756,016.84-</b>	<b>839,869.53-</b>	<b>972,302.41-</b>
<b>Program number:</b>		<b>888,017.00-</b>	<b>792,400.00-</b>	<b>732,481.41-</b>	<b>756,016.84-</b>	<b>839,869.53-</b>	<b>972,302.41-</b>
<b>Department number:</b>		<b>888,017.00-</b>	<b>792,400.00-</b>	<b>732,481.41-</b>	<b>756,016.84-</b>	<b>839,869.53-</b>	<b>972,302.41-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>888,017.00-</b>	<b>792,400.00-</b>	<b>732,481.41-</b>	<b>756,016.84-</b>	<b>839,869.53-</b>	<b>972,302.41-</b>

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
435-6900-00-00	TRANSFERS				140,049.80-		
Subtotal:					140,049.80-		
Program number:					140,049.80-		
Department number:					140,049.80-		



# **Industrial Development Corporation**

# **Budget Detail and History**



Fund: 455 ECONOMIC DEVELOPMENT FUND

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
455-5130-00-00	SALES TAX COLLECTIONS	1,722,000.00-	1,560,000.00-	1,925,664.42-	1,717,483.64-	1,588,305.65-	1,521,497.80-
455-5505-00-00	INTEREST INCOME	2,800.00-	3,700.00-	3,262.61-	30,412.63-	66,499.59-	45,056.05-
455-5730-00-00	INTERFUND TRANSFERS				257,414.92	247,528.70	719.00
455-5735-00-00	MISCELLANEOUS REVENUE				910.00-	29,998.15-	2,933.00-
<b>Subtotal:</b>		<b>1,724,800.00-</b>	<b>1,563,700.00-</b>	<b>1,928,927.03-</b>	<b>1,491,391.35-</b>	<b>1,437,274.69-</b>	<b>1,568,767.85-</b>
<b>Program number:</b>		<b>1,724,800.00-</b>	<b>1,563,700.00-</b>	<b>1,928,927.03-</b>	<b>1,491,391.35-</b>	<b>1,437,274.69-</b>	<b>1,568,767.85-</b>
<b>Department number:</b>		<b>1,724,800.00-</b>	<b>1,563,700.00-</b>	<b>1,928,927.03-</b>	<b>1,491,391.35-</b>	<b>1,437,274.69-</b>	<b>1,568,767.85-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>1,724,800.00-</b>	<b>1,563,700.00-</b>	<b>1,928,927.03-</b>	<b>1,491,391.35-</b>	<b>1,437,274.69-</b>	<b>1,568,767.85-</b>



# 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.

# Budget Detail and History

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6201-01-00	OFFICE SUPPLIES	1,000.00	1,000.00	258.56	1,712.56	109.20	150.25
100-6402-01-00	MACHINERY AND HEAVY EQUIPMENT						157.77
100-6501-01-00	COMMUNICATION	4,000.00	4,000.00	3,734.25	4,484.96	797.52	
100-6503-01-00	LIABILITY INSURANCE				13,775.00	14,034.00	14,871.00
100-6506-01-00	BUSINESS AND TRAVEL	8,000.00	8,000.00	2,923.73	4,532.11	6,677.16	8,935.48
100-6511-01-00	CONTRACTUAL AND FEE SERVICES	2,100.00	2,100.00	1,866.99	1,775.00	2,275.00	2,100.00
100-6513-01-00	DATA PROCESSING MAINTENANCE				61.02	130.00	
100-6521-01-00	MEMBERSHIPS AND SUBSCRIPTIONS	7,150.00	7,100.00	6,897.00	3,113.00	6,897.00	6,752.00
100-6530-01-00	MISCELLANEOUS EXPENSE				10.00-		
<b>Subtotal:</b>		<b>22,250.00</b>	<b>22,200.00</b>	<b>15,680.53</b>	<b>29,443.65</b>	<b>30,919.88</b>	<b>32,966.50</b>
<b>Program number:</b>	<b>LEGISLATIVE</b>	<b>22,250.00</b>	<b>22,200.00</b>	<b>15,680.53</b>	<b>29,443.65</b>	<b>30,919.88</b>	<b>32,966.50</b>
<b>Department number:</b>	<b>LEGISLATIVE</b>	<b>22,250.00</b>	<b>22,200.00</b>	<b>15,680.53</b>	<b>29,443.65</b>	<b>30,919.88</b>	<b>32,966.50</b>





# 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 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
Goal Complete Certification Program Measure				Safe and Stable

Complete 14 hours of CPE	Yes	Yes	In Progress	
<b>Goal</b> Streamline Record management meet criteria mandated by state law				Smart Growth
<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.				Smart Growth
<b>Measure</b> CAFR prepared within fiscal year.	No	Yes	In Process	
<b>Goal</b> Achieve CAFR Certificate of Excellence in Financial Reporting.				Smart Growth
<b>Measure</b> Certificate of Excellence awarded.	No	Submitted	In Process	
<b>Goal</b> Achieve Government Finance Officers Association (GFOA) Excellence in Budgeting award.				Smart Growth
<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.				Smart Growth
<b>Measure</b> Clean Audit opinion received.	Yes	Yes	In Process	

### Department Accomplishments

In 2020-2021 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 Grant Funded</b>	<b>11</b>	<b>-</b>	<b>6</b>	<b>17</b>
<b>Total Authorized</b>	<b>11</b>	<b>-</b>	<b>6</b>	<b>17</b>

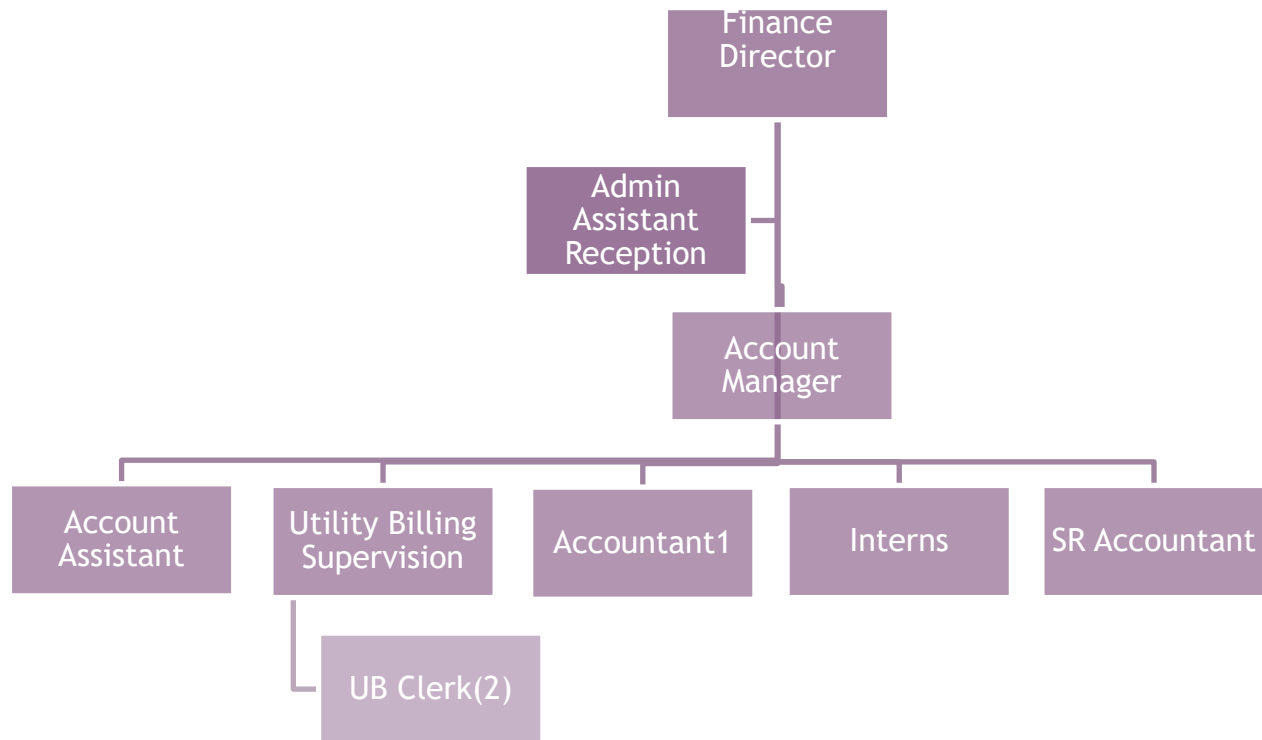
**STEP PLAN**

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

# Finance



# **Budget Detail and History**

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-02-00	FULL-TIME SALARIES	398,173.00	340,500.00	352,701.67	262,473.79	230,975.02	185,705.47
100-6104-02-00	LONGEVITY	1,496.00	1,335.00	1,281.00	1,381.00	1,496.00	1,426.00
100-6105-02-00	OVERTIME	1,500.00	500.00	454.96	331.35		
100-6108-02-00	TEMPORARY	6,365.00	6,240.00	15,771.00	6,174.00		
100-6109-02-00	CHRISTMAS PAY	575.00	500.00	444.16	243.64	294.44	267.37
100-6120-02-00	CAR ALLOWANCE	15,600.00	14,400.00	15,400.00	6,000.00	2,850.00	3,600.00
100-6122-02-00	PHONE ALLOWANCE	2,340.00	2,620.00	2,760.00	1,630.00	350.00	420.00
100-6131-02-00	WORKERS COMPENSATION		600.00	584.14	453.61	418.93	313.97
100-6132-02-00	UNEMPLOYMENT COMPENSATION	2,207.00	1,500.00	2,620.87	678.09	27.89	405.74
100-6133-02-00	HEALTH INSURANCE	36,010.00	31,800.00	29,737.25	18,041.95	14,001.62	17,415.78
100-6134-02-00	DENTAL INSURANCE	1,800.00	1,500.00	1,373.67	926.53	870.00	874.20
100-6135-02-00	HSA CONTRIBUTION	12,000.00	5,890.00	6,131.49	3,061.75	2,905.09	
100-6141-02-00	TMS	50,352.00	57,700.00	55,411.17	39,569.88	44,754.02	35,048.07
100-6142-02-00	SOCIAL SECURITY	32,239.00	28,540.00	27,402.63	19,600.99	14,536.67	13,276.23
100-6144-02-00	SALARY ADJUSTMENT	40,000.00					
100-6201-02-00	OFFICE SUPPLIES	12,500.00	18,712.00	60,020.18	30,924.30	11,155.56	9,500.44
100-6211-02-00	MINOR TOOLS AND APPARATUS			1,641.08			
100-6212-02-00	JANITORIAL SUPPLIES	2,500.00	2,500.00	2,584.39	2,959.31	2,508.35	2,677.46
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				197.65	383.02	695.07
100-6301-02-00	BUILDINGS AND GROUNDS	8,000.00	8,000.00	10,154.04	23,449.21	9,835.65	8,537.74
100-6401-02-00	OFFICE EQUIPMENT	12,722.00		12,704.69	21,375.84		
100-6403-02-00	HEATING AND COOLING EQUIPMENT				236.25	1,986.75	37.97
100-6406-02-00	COMPUTER EQUIPMENT		5,000.00				
100-6501-02-00	COMMUNICATION	24,000.00	30,500.00	35,269.76	28,276.69	26,585.74	26,642.83
100-6502-02-00	RENTAL EXPENSE	1,065.00	76,065.00	1,063.39	1,618.38	1,063.38	1,215.25
100-6503-02-00	LIABILITY INSURANCE				2,843.48	1,435.00	1,349.88
100-6505-02-00	ADVERTISING			9,252.37			
100-6506-02-00	BUSINESS AND TRAVEL	20,750.00	14,900.00	21,561.87	30,266.84	10,021.79	12,282.74
100-6507-02-00	UNIFORMS AND CLOTHING	5,000.00	5,000.00		5,254.63		
100-6511-02-00	CONTRACTUAL AND FEE SERVICES	40,000.00	91,500.00	135,865.62	306,805.49	84,409.65	24,579.15
100-6512-02-00	UTILITY SERVICES	5,000.00	5,000.00	5,467.04	4,755.35	5,912.88	5,481.51
100-6513-02-00	DATA PROCESSING MAINTENANCE				150,493.22	47,732.99	38,115.70
100-6514-02-00	EMPLOYEE RECOGNITION	15,000.00	20,000.00	12,819.50	6,478.50	7,168.98	7,002.44
100-6518-02-00	EMPLOYEE TRAINING	10,000.00					
100-6521-02-00	MEMBERSHIPS AND SUBSCRIPTIONS	3,840.00	3,600.00	3,421.88	4,461.10	1,797.60	1,874.93
100-6610-02-00	OFFICE EQUIPMENT	3,000.00	1,000.00	52.97	10,596.62	12,178.00	12,363.39
100-6611-02-00	MACHINERY AND EQUIPMENT				13,450.84		
100-6612-02-00	OTHER EQUIPMENT					39,514.33	
100-6620-02-00	ENGINEERING IMPROV.				40,907.15		
100-6621-02-00	OTHER IMPROVEMENTS	15,000.00	15,000.00	17,930.00	17,709.99		



Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
<b>Subtotal:</b>		779,034.00	790,402.00	841,882.79	1,063,627.42	577,788.07	413,091.73
<b>Program number:</b>	GENERAL ADMINISTRATION	779,034.00	790,402.00	841,882.79	1,063,627.42	577,788.07	413,091.73
<b>Department number:</b>	GENERAL ADMINISTRATION	779,034.00	790,402.00	841,882.79	1,063,627.42	577,788.07	413,091.73



# 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.

# **Budget Detail and History**

Department: 3 LEGAL

Program: LEGAL

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6506-03-00	BUSINESS AND TRAVEL	500.00	500.00				
100-6511-03-00	CONTRACTUAL AND FEE SERVICES	41,500.00	40,468.00	62,474.40	41,576.80	40,665.15	39,286.56
<b>Subtotal:</b>		<b>42,000.00</b>	<b>40,968.00</b>	<b>62,474.40</b>	<b>41,576.80</b>	<b>40,665.15</b>	<b>39,286.56</b>
<b>Program number:</b>	<b>LEGAL</b>	<b>42,000.00</b>	<b>40,968.00</b>	<b>62,474.40</b>	<b>41,576.80</b>	<b>40,665.15</b>	<b>39,286.56</b>
<b>Department number:</b>	<b>LEGAL</b>	<b>42,000.00</b>	<b>40,968.00</b>	<b>62,474.40</b>	<b>41,576.80</b>	<b>40,665.15</b>	<b>39,286.56</b>



# 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.

# **Budget Detail and History**



Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6511-04-00	CONTRACTUAL AND FEE SERVICES	140,000.00	122,500.00	145,227.29	142,798.82	130,564.72	113,610.85
Subtotal:		140,000.00	122,500.00	145,227.29	142,798.82	130,564.72	113,610.85
Program number: TAX ASSESSMENT & COLLECTIO		140,000.00	122,500.00	145,227.29	142,798.82	130,564.72	113,610.85
Department number: TAX ASSESSMENT & COLLECTIO		140,000.00	122,500.00	145,227.29	142,798.82	130,564.72	113,610.85



# Municipal Court

# 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 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
<b>Goal</b> Provide friendly fast customer service				Honorable & Service-Minded
<b>Measure</b> Less than 5 min service time	99%	99%	In Progress	
<b>Goal</b> Process tickets from Police accurately and timely				Honorable & Service-Minded
<b>Measure</b> Number of tickets processed	99%	99%	In Progress	

## Department Accomplishments

In 2020-2021 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	2	-	1	3
Grant Funded	-	-	-	-
<b>Total Authorized</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>3</b>

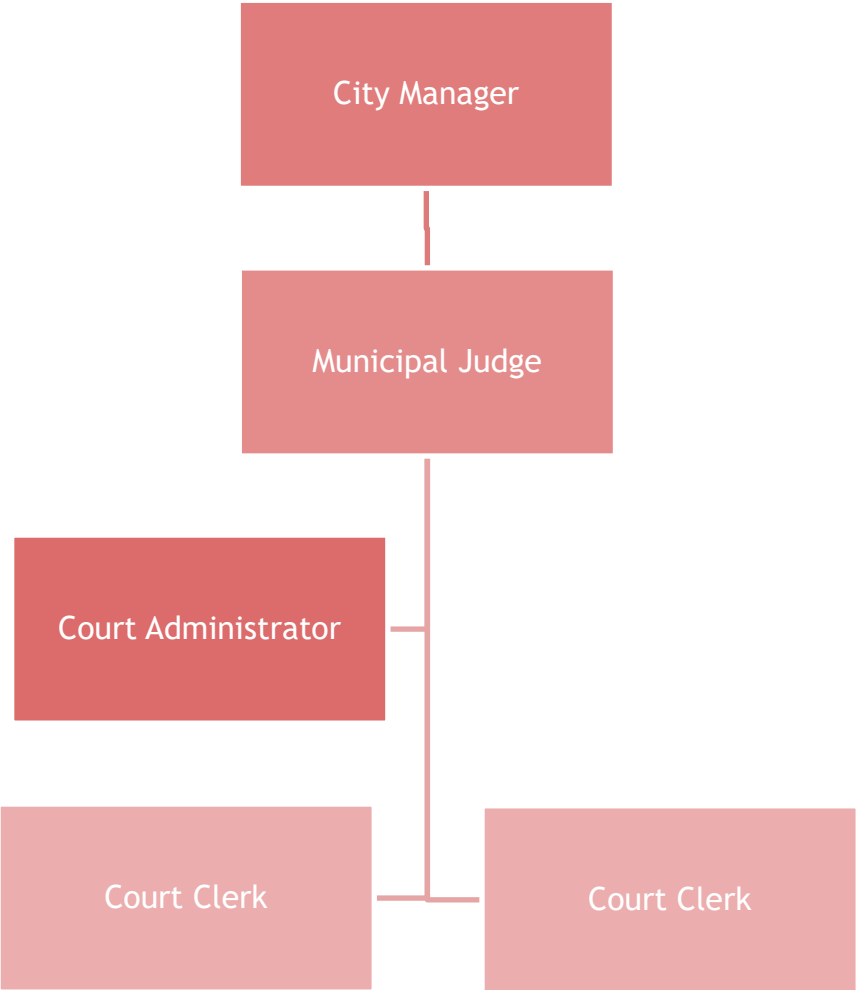
## STEP PLAN

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

# Municipal Court



# **Budget Detail and History**

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-05-00	FULL-TIME SALARIES	132,414.00	140,000.00	145,542.11	150,219.95	159,041.51	147,665.64
100-6104-05-00	LONGEVITY	1,668.00	2,400.00	2,040.00	2,308.00	2,164.00	1,980.00
100-6107-05-00	PART-TIME	27,300.00	31,900.00	26,645.00	27,975.00	27,600.00	27,300.00
100-6109-05-00	CHRISTMAS PAY	400.00	365.00	324.84	406.06	378.99	378.99
100-6112-05-00	SPANISH SPEAKING	650.00	600.00	600.00	350.00		
100-6122-05-00	PHONE ALLOWANCE	1,320.00	1,180.00	1,180.00	480.00	480.00	480.00
100-6131-05-00	WORKERS COMPENSATION	320.00	320.00	264.59	306.70	325.71	284.02
100-6132-05-00	UNEMPLOYMENT COMPENSATION	1,206.00	850.00	1,353.99	716.38	45.00	815.18
100-6133-05-00	HEALTH INSURANCE	24,400.00	16,700.00	15,280.32	19,974.13	19,870.08	22,673.48
100-6134-05-00	DENTAL INSURANCE	1,440.00	1,200.00	990.00	1,289.40	1,440.00	1,252.59
100-6135-05-00	HSA CONTRIBUTION	9,600.00	5,400.00	5,525.00	4,239.74	4,858.26	
100-6141-05-00	TMRS	24,808.00	20,900.00	22,144.86	23,076.39	24,978.87	23,175.70
100-6142-05-00	SOCIAL SECURITY	12,527.00	12,600.00	13,181.48	13,445.48	14,282.24	13,364.98
100-6201-05-00	OFFICE SUPPLIES	4,000.00	4,000.00	3,979.19	2,685.19	5,429.04	7,422.38
100-6202-05-00	DATA PROCESSING SUPPLIES						255.00-
100-6208-05-00	MOTOR VEHICLE SUPPLIES					55.63	
100-6212-05-00	JANITORIAL SUPPLIES	900.00	900.00	1,420.65	1,040.80	943.00	666.61
100-6301-05-00	BUILDINGS AND GROUNDS				29.94		21.98
100-6501-05-00	COMMUNICATION	500.00	500.00	406.71	374.71	335.35	2,522.71
100-6503-05-00	LIABILITY INSURANCE				1,564.92	1,519.16	1,434.56
100-6506-05-00	BUSINESS AND TRAVEL	2,500.00	2,500.00	600.00	1,774.05	2,370.52	2,470.19
100-6511-05-00	CONTRACTUAL AND FEE SERVICES	240,000.00	240,000.00	157,420.65	254,986.10	265,268.99	516,723.07
100-6512-05-00	UTILITY SERVICES	2,500.00	2,500.00	2,677.42	2,536.63	2,956.60	2,740.81
100-6513-05-00	DATA PROCESSING MAINTENANCE	17,000.00	17,000.00	12,205.25	28,979.98	24,610.73	22,511.20
100-6521-05-00	MEMBERSHIPS AND SUBSCRIPTIONS	300.00	300.00	55.00	455.00	347.99	76.00
100-6525-05-00	JAIL CONTRACT					39,999.96	39,999.96
100-6530-05-00	MISCELLANEOUS EXPENSE			1.00-	10.00		25,495.00
100-6612-05-00	OTHER EQUIPMENT						.16-
<b>Subtotal:</b>		<b>505,753.00</b>	<b>502,115.00</b>	<b>413,836.06</b>	<b>539,224.55</b>	<b>599,301.63</b>	<b>861,199.89</b>
<b>Program number:</b>	<b>MUNICIPAL COURT</b>	<b>505,753.00</b>	<b>502,115.00</b>	<b>413,836.06</b>	<b>539,224.55</b>	<b>599,301.63</b>	<b>861,199.89</b>
<b>Department number:</b>	<b>MUNICIPAL COURT</b>	<b>505,753.00</b>	<b>502,115.00</b>	<b>413,836.06</b>	<b>539,224.55</b>	<b>599,301.63</b>	<b>861,199.89</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

# **Budget Detail and History**

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6505-06-00	ADVERTISING	350.00	350.00		380.80	304.50	197.40
100-6511-06-00	CONTRACTUAL AND FEE SERVICES	15,600.00	15,600.00	4,885.68	16,512.94	18,239.75	4,309.38
<b>Subtotal:</b>		<b>15,950.00</b>	<b>15,950.00</b>	<b>4,885.68</b>	<b>16,893.74</b>	<b>18,544.25</b>	<b>4,506.78</b>
<b>Program number:</b>	<b>ELECTIONS</b>	<b>15,950.00</b>	<b>15,950.00</b>	<b>4,885.68</b>	<b>16,893.74</b>	<b>18,544.25</b>	<b>4,506.78</b>
<b>Department number:</b>	<b>ELECTIONS</b>	<b>15,950.00</b>	<b>15,950.00</b>	<b>4,885.68</b>	<b>16,893.74</b>	<b>18,544.25</b>	<b>4,506.78</b>

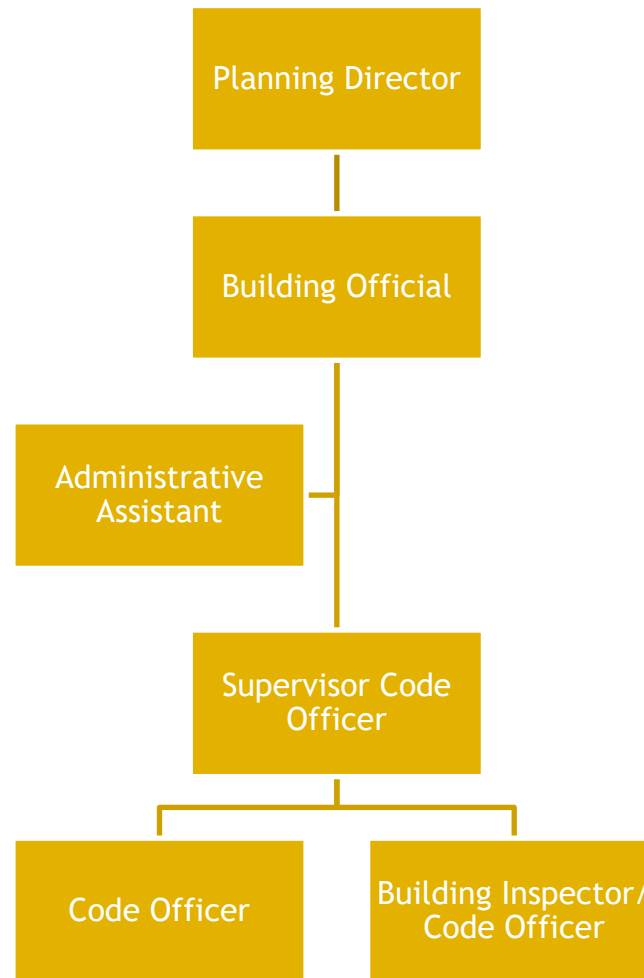
Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-09-00	FULL TIME SALARIES	65,000.00	26,436.00				
100-6109-09-00	CHRISTMAS PAY	100.00					
100-6122-09-00	PHONE ALLOWANCE	840.00	160.00				
100-6131-09-00	WORKERS COMPENSATION	108.00	108.00				
100-6132-09-00	UNEMPLOYMENT COMPENSATION	125.00	125.00				
100-6133-09-00	HEALTH INSURANCE	6,100.00	2,645.00				
100-6134-09-00	DENTAL INSURANCE	360.00	90.00				
100-6135-09-00	HSA CONTRIBUTION	2,400.00	300.00				
100-6141-09-00	TMRS	9,863.00	4,005.00				
100-6142-09-00	SOCIAL SECURITY	4,980.00	2,022.00				
100-6406-09-00	COMPUTER EQUIPMENT	25,000.00	25,000.00	5,708.36			
100-6506-09-00	BUSINESS AND TRAVEL	1,000.00	2,000.00	1,563.92			
100-6513-09-00	DATA PROCESSING MAINTENANCE	130,000.00	180,000.00	256,992.50			
100-6612-09-00	OTHER EQUIPMENT	50,000.00	75,000.00	41,925.43	131,710.69		
<b>Subtotal:</b>		<b>295,876.00</b>	<b>317,891.00</b>	<b>306,190.21</b>	<b>131,710.69</b>		
<b>Program number:</b>	<b>TECHNOLOGY</b>	<b>295,876.00</b>	<b>317,891.00</b>	<b>306,190.21</b>	<b>131,710.69</b>		
<b>Department number:</b>	<b>TECHNOLOGY</b>	<b>295,876.00</b>	<b>317,891.00</b>	<b>306,190.21</b>	<b>131,710.69</b>		



# Planning

- 1. Building Official**
- 2. Code Enforcement**

# Building and Development



# Budget Detail and History



Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-07-00	FULL-TIME SALARIES	132,699.00	128,855.00	119,101.97			
100-6104-07-00	LONGEVITY	800.00	576.00	596.00			
100-6109-07-00	CHRISTMAS PAY	200.00	109.00	108.29			
100-6120-07-00	CAR ALLOWANCE	8,400.00					
100-6122-07-00	PHONE ALLOWANCE	840.00	840.00	350.00			
100-6131-07-00	WORKERS COMPENSATION	240.00	240.00	308.92			
100-6132-07-00	UNEMPLOYMENT COMPENSATION	300.00	300.00	501.46			
100-6133-07-00	HEALTH INSURANCE	17,710.00	10,600.00	10,523.06			
100-6134-07-00	DENTAL INSURANCE	720.00	215.00	358.55			
100-6135-07-00	HSA CONTRIBUTION	4,800.00	1,800.00	1,795.16			
100-6141-07-00	TMRS	21,655.00	20,791.00	12,992.70			
100-6142-07-00	SOCIAL SECURITY	10,935.00	10,604.00	8,677.92			
100-6201-07-00	OFFICE SUPPLIES	1,000.00	1,000.00	989.96			
100-6401-07-00	OFFICE EQUIPMENT	1,200.00					
100-6506-07-00	BUSINESS AND TRAVEL	7,500.00	10,000.00	9,926.22			
100-6511-07-00	CONTRACTUAL AND FEE SERVICES			3,234.00			
100-6521-07-00	MEMBERSHIPS AND SUBSCRIPTIONS	1,000.00	300.00				
<b>Subtotal:</b>		<b>209,999.00</b>	<b>186,230.00</b>	<b>169,464.21</b>			
<b>Program number:</b>	<b>PLANNING DEPARTMENT</b>	<b>209,999.00</b>	<b>186,230.00</b>	<b>169,464.21</b>			
<b>Department number:</b>	<b>PLANNING DEPARTMENT</b>	<b>209,999.00</b>	<b>186,230.00</b>	<b>169,464.21</b>			



# **Building and Development**

# Budget Detail and History

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-11-00	FULL-TIME SALARIES	74,385.00	89,547.00	86,135.13	174,178.81	90,619.21	84,961.07
100-6104-11-00	LONGEVITY	96.00	300.00	304.00	1,522.00	1,200.00	1,200.00
100-6109-11-00	CHRISTMAS PAY	100.00	162.00	162.43	108.28	108.29	108.29
100-6122-11-00	PHONE ALLOWANCE	840.00	840.00	840.00	630.00	480.00	480.00
100-6131-11-00	WORKERS COMPENSATION	540.00	540.00	489.49	1,179.12	354.24	320.45
100-6132-11-00	UNEMPLOYMENT COMPENSATION	254.00	145.00	254.54	432.00	9.00	162.00
100-6133-11-00	HEALTH INSURANCE	11,610.00	13,250.00	13,249.63	10,015.07	4,967.52	6,167.52
100-6134-11-00	DENTAL INSURANCE	360.00	452.00	451.45	480.00	360.00	349.56
100-6135-11-00	HSA CONTRIBUTION	2,400.00	2,005.00	2,004.84	1,585.45	1,214.55	
100-6141-11-00	TMRS	11,426.00	13,050.00	13,044.76	24,173.16	14,249.19	13,386.09
100-6142-11-00	SOCIAL SECURITY	5,770.00	6,100.00	6,088.35	12,950.40	7,094.67	6,587.68
100-6201-11-00	OFFICE SUPPLIES	1,000.00	1,000.00	840.54	5,137.50	1,325.01	465.56
100-6207-11-00	TIRES AND TUBES						487.92
100-6208-11-00	MOTOR VEHICLE SUPPLIES				612.74	1,273.39	1,308.83
100-6211-11-00	MINOR TOOLS & APPARATUS				56.73	49.99	114.97
100-6220-11-00	OTHER SUPPLIES	200.00	300.00	103.46	201.95	229.92	91.75
100-6404-11-00	AUTOMOTIVE EQUIPMENT				291.52	285.71	60.14
100-6501-11-00	COMMUNICATION	600.00	680.00	459.21	1,118.72	514.97	509.51
100-6503-11-00	LIABILITY INSURANCE				640.88	648.28	603.60
100-6505-11-00	ADVERTISING	1,000.00	1,000.00	515.90	105.00	507.50	84.00
100-6506-11-00	BUSINESS AND TRAVEL	2,500.00	600.00	459.63	1,008.61	582.00	1,361.95
100-6507-11-00	UNIFORMS AND CLOTHING	500.00	1,000.00	243.90	99.19		
100-6511-11-00	CONTRACTUAL AND FEE SERVICES	50,000.00	55,000.00	68,023.90	31,250.79	33,967.58	41,507.46
100-6513-11-00	DATA PROCESSING MAINTENANCE	4,500.00	3,300.00		3,300.00	4,080.30	3,325.00
100-6517-11-00	BUILDING INSPECTION		1,050.00	1,028.84	120,504.64		
100-6521-11-00	MEMBERSHIPS AND SUBSCRIPTIONS	700.00	500.00	85.00	330.00	340.00	475.00
<b>Subtotal:</b>		<b>168,781.00</b>	<b>190,821.00</b>	<b>194,785.00</b>	<b>391,912.56</b>	<b>164,461.32</b>	<b>164,118.35</b>
<b>Program number:</b>	<b>BUILDING &amp; DEVELOPMENT</b>	<b>168,781.00</b>	<b>190,821.00</b>	<b>194,785.00</b>	<b>391,912.56</b>	<b>164,461.32</b>	<b>164,118.35</b>
<b>Department number:</b>	<b>BUILDING &amp; DEVELOPMENT</b>	<b>168,781.00</b>	<b>190,821.00</b>	<b>194,785.00</b>	<b>391,912.56</b>	<b>164,461.32</b>	<b>164,118.35</b>



# Code Services

# Community Development, Planning & Code Services

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## Mission Statement

This department is responsible for issuing building, electrical, mechanical, and plumbing permits. Also responsible for the development, implementation, and compliance monitoring of the City's Safety Program. This department also conducts the Planning and Zoning functions of the City.

## Function & Initiative

### **FUNCTION: PERMITTING**

Issuance of Building Permits.

### **FUNCTION: INSPECTIONS**

Perform required inspections for all new construction, expansion & reconstruction projects.

### **FUNCTION: CERTIFICATES OF OCCUPANCY**

Perform Final C.O. inspections.

### **FUNCTION: CODE ENFORCEMENT**

To enforce the codes to all citizens to ensure a better City and Community.

### **FUNCTION: MAINTENANCE WORKER 1**

Clean and maintains park restrooms and other City facilities.

### **INITIATIVE:**

1. Maintain an "on time" customer service standard for building inspections.
2. Maintain a "on time" plan review customer service standard.
3. Maintain staff certification in all disciplines of plan review, inspection, and enforcement.
4. Maintain & enhance all real properties with the city through effective & impartial enforcement of city and state codes and regulations regarding nuisance Abatement, Food Safety, Property Maintenance, and Pools & Spas.

## Performance Measures

Department Objectives	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
<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>Goal</b> Maintain Property Maintenance Standards				
<b>Measure</b> Inspect structures for property maintenance standards.	18	18	188	97, Still in progress
<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.	395	339	374	316, Still in progress
<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.	43	20	30	16, Still in progress
<b>Goal</b> Sign & Zoning Enforcement				
<b>Measure</b> To enforce sign and zoning regulations under the building official's directive.	98	71	175	186, Still in progress

### Department Accomplishments

- Hired a Building official
- Hired a planner

- Adopted a formal fee scheduled

### STEP PLAN

Step	1	2	3	4	5	6	7	8	9	10
<b>Building Official</b>	55,891	57,567	59,294	61,073	62,905	64,793	66,736	68,738	70,801	72,925
<b>Compliance Officer II</b>	39,720	40,912	42,139	43,404	44,706	46,047	47,428	48,851	50,317	51,826
<b>Compliance Officer I</b>	36,028	37,108	38,222	39,368	40,549	41,766	43,019	44,309	45,639	47,008
<b>Maintenance II</b>	32,678	33,658	34,668	35,708	36,779	37,883	39,019	40,190	41,396	42,638
<b>Maintenance I</b>	29,640	30,529	31,445	32,388	33,360	34,361	35,392	36,453	37,547	38,673
<b>Administrative Assistant</b>	37,829	38,964	40,133	41,337	42,577	43,854	45,170	46,525	47,921	49,358

### Community Development & Code Services

Positions	Full Time	Vacant	Part Time/ Seasonal	Total Authorized
<b>Regular/Temporary Grant Funded</b>	6	-	-	6
	-	-	-	-
<b>Total Authorized</b>	6	-	-	6

### EXPENDITURE CHANGES

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No major changes



# Budget Detail and History

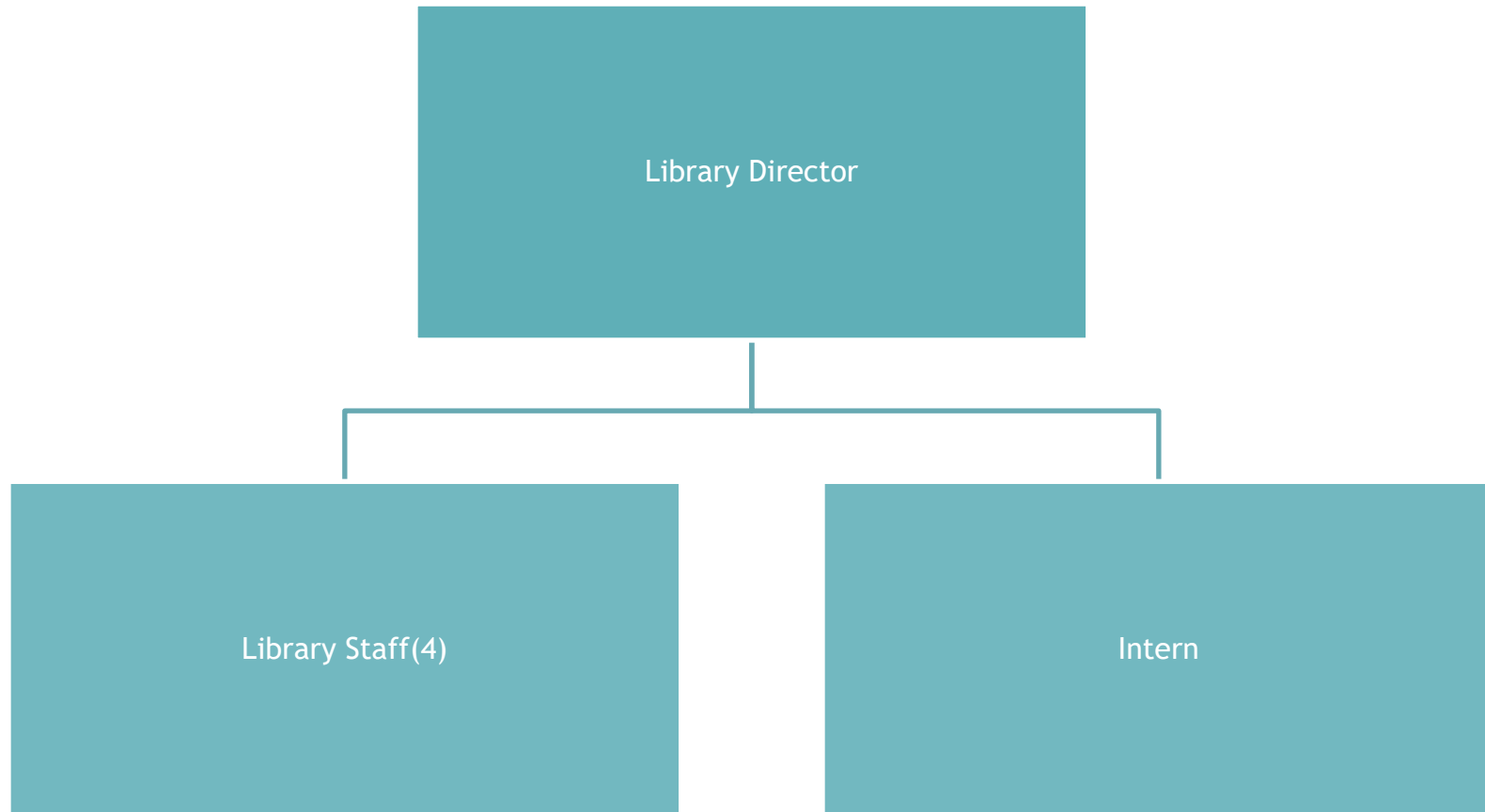
Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-16-00	FULL-TIME SALARIES	145,352.00	139,092.00	141,723.18	204,605.53	186,237.79	177,790.74
100-6104-16-00	LONGEVITY	1,240.00	962.00	962.00	1,820.00	1,878.00	1,734.00
100-6109-16-00	CHRISTMAS PAY	300.00	300.00	297.78	378.98	378.99	351.93
100-6112-16-00	SPANISH SPEAKING	650.00	600.00	600.00	350.00		
100-6122-16-00	PHONE ALLOWANCE	2,520.00	720.00	720.00	400.00		
100-6131-16-00	WORKERS COMPENSATION	676.00	540.00	461.78	789.10	722.08	664.45
100-6132-16-00	UNEMPLOYMENT COMPENSATION	650.00	650.00	756.00	576.00	36.00	648.00
100-6133-16-00	HEALTH INSURANCE	23,810.00	16,120.00	15,913.41	20,755.59	23,860.12	30,369.60
100-6134-16-00	DENTAL INSURANCE	1,080.00	720.00	720.00	1,350.00	1,440.00	1,398.24
100-6135-16-00	HSA CONTRIBUTION	7,200.00	360.00	3,600.00	3,056.05	4,343.95	
100-6141-16-00	TMRS	22,734.00	20,980.00	21,455.26	31,454.00	29,023.02	27,736.31
100-6142-16-00	SOCIAL SECURITY	11,480.00	10,200.00	10,462.58	15,136.16	13,721.69	12,895.72
100-6201-16-00	OFFICE SUPPLIES	11,500.00	11,500.00	9,397.25	6,619.54	5,805.18	5,642.14
100-6207-16-00	TIRES AND TUBES				421.96	487.95	
100-6208-16-00	MOTOR VEHICLE SUPPLIES				1,771.40	1,769.58	2,094.86
100-6211-16-00	MINOR TOOL & APPARATUS	500.00	500.00	496.95	622.69		1,370.00
100-6212-16-00	JANITORIAL SUPPLIES	600.00	600.00	735.54	396.29	531.72	505.15
100-6220-16-00	OTHER SUPPLIES			132.21	262.10	53.41	163.75
100-6301-16-00	BUILDINGS AND GROUNDS	3,000.00	3,000.00	6,606.83	2,570.83	2,646.35	4,310.45
100-6403-16-00	HEATING AND COOLING EQUIPMENT	1,000.00				3,182.24	469.01
100-6404-16-00	AUTOMOTIVE EQUIPMENT	100.00	500.00	24.99	291.84	235.74	125.24
100-6501-16-00	COMMUNICATION	2,300.00	2,500.00	2,562.97	2,431.51	2,413.57	758.54
100-6503-16-00	LIABILITY INSURANCE				1,214.84	1,166.36	1,082.00
100-6506-16-00	BUSINESS AND TRAVEL	3,000.00	5,500.00	4,902.05	1,596.70	1,691.08	3,974.74
100-6507-16-00	UNIFORMS AND CLOTHING	800.00	600.00	550.37	513.24	581.81	689.76
100-6511-16-00	CONTRACTUAL AND FEE SERVICES	30,000.00	25,500.00	25,299.50	32,513.00	24,606.00	28,831.25
100-6512-16-00	UTILITY SERVICES	3,400.00	3,400.00	3,670.48	3,019.83	2,832.41	3,096.23
100-6513-16-00	DATA PROCESSING MAINTENANCE	60.00	1,200.00		4,857.50	7,313.73	6,257.22
100-6521-16-00	MEMBERSHIPS AND SUBSCRIPTIONS	1,000.00	400.00	242.00	135.00	210.00	285.00
100-6621-16-00	OTHER IMPROVEMENTS					12,357.81	
<b>Subtotal:</b>		<b>274,952.00</b>	<b>246,444.00</b>	<b>252,293.13</b>	<b>339,909.68</b>	<b>329,526.58</b>	<b>313,244.33</b>
<b>Program number:</b>	<b>CODE ENFORCEMENT</b>	<b>274,952.00</b>	<b>246,444.00</b>	<b>252,293.13</b>	<b>339,909.68</b>	<b>329,526.58</b>	<b>313,244.33</b>
<b>Department number:</b>	<b>CODE ENFORCEMENT</b>	<b>274,952.00</b>	<b>246,444.00</b>	<b>252,293.13</b>	<b>339,909.68</b>	<b>329,526.58</b>	<b>313,244.33</b>



# Library



# 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 MPISD library and Charter school library in the next fiscal year.

## Performance Measures

Department Objectives	FY 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
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### Goal

Increase number attendance to Library Programs

Smart Growth

### Measure

Increase number of Children's programs attended      Yes      Yes      In Process

### Measure

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	6	-	2	8
<b>Total Authorized</b>	<b>6</b>	<b>-</b>	<b>2</b>	<b>8</b>

## EXPENDITURE CHANGES

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**No operational changes.**

# Budget Detail and History



Department: 8 LIBRARY

Program: LIBRARY

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-08-00	FULL-TIME SALARIES	258,495.00	230,000.00	233,267.15	216,157.84	193,046.99	187,236.71
100-6104-08-00	LONGEVITY	3,372.00	2,872.00	2,912.00	2,684.00	2,442.00	2,202.00
100-6105-08-00	OVERTIME			326.60		315.51	
100-6107-08-00	PART-TIME		9,440.00	9,824.00	11,160.00	10,520.00	6,700.00
100-6108-08-00	TEMPORARY	6,365.00	6,240.00	2,094.00	3,918.00		
100-6109-08-00	CHRISTMAS PAY	650.00	515.00	514.35	514.33	514.34	514.35
100-6122-08-00	PHONE ALLOWANCE	840.00	840.00	840.00	490.00		
100-6131-08-00	WORKERS COMPENSATION		600.00	498.30	464.84	416.81	373.03
100-6132-08-00	UNEMPLOYMENT COMPENSATION	54.00	950.00	1,613.46	925.65	94.52	930.60
100-6133-08-00	HEALTH INSURANCE	36,600.00	12,980.00	11,112.96	11,107.77	10,781.06	31,453.56
100-6134-08-00	DENTAL INSURANCE	2,160.00	1,800.00	1,800.00	1,800.00	1,800.00	1,747.80
100-6135-08-00	HSA CONTRIBUTION	14,400.00	4,000.00	3,600.00	2,371.17	2,428.83	
100-6141-08-00	TMSR	39,891.00	36,000.00	35,363.92	32,992.24	30,222.60	29,266.23
100-6142-08-00	SOCIAL SECURITY	20,634.00	20,000.00	18,382.65	17,104.17	15,234.38	14,004.10
100-6201-08-00	OFFICE SUPPLIES	12,000.00	12,000.00	8,536.07	8,016.02	10,935.72	6,432.29
100-6212-08-00	JANITORIAL SUPPLIES	4,500.00	4,000.00	3,579.42	2,366.15	2,609.08	2,700.87
100-6220-08-00	OTHER SUPPLIES	9,000.00	9,000.00	8,314.31	5,487.14	8,737.29	8,831.56
100-6301-08-00	BUILDINGS AND GROUNDS	20,900.00	19,400.00	17,150.03	41,939.95	15,981.85	19,331.90
100-6403-08-00	HEATING AND COOLING EQUIPMENT				165.00	7,257.78	6,890.00
100-6501-08-00	COMMUNICATION	800.00	800.00	625.31	509.24	490.91	607.72
100-6503-08-00	LIABILITY INSURANCE				2,695.88	2,490.20	2,321.52
100-6505-08-00	ADVERTISING				95.80		877.72
100-6506-08-00	BUSINESS AND TRAVEL	3,000.00	1,500.00	324.00	50.00	1,931.14	2,860.85
100-6507-08-00	UNIFORMS AND CLOTHING	1,000.00	2,000.00	619.60			
100-6511-08-00	CONTRACTUAL AND FEE SERVICES	2,000.00	2,100.00	1,935.00	1,764.16	1,910.72	2,135.50
100-6512-08-00	UTILITY SERVICES	23,500.00	23,500.00	19,245.75	17,139.21	20,690.22	23,582.53
100-6513-08-00	DATA PROCESSING MAINTENANCE	8,150.00	2,000.00	1,345.00	6,865.91	17,771.37	21,463.85
100-6521-08-00	MEMBERSHIPS AND SUBSCRIPTIONS	9,000.00	6,000.00	4,124.88	6,421.14	6,203.91	8,055.99
100-6605-08-00	LIBRARY BOOKS	40,000.00	35,000.00	30,302.45	26,100.99	29,046.21	30,045.05
100-6621-08-00	OTHER IMPROVEMENTS	9,000.00					
<b>Subtotal:</b>		<b>526,311.00</b>	<b>443,537.00</b>	<b>418,251.21</b>	<b>421,306.60</b>	<b>393,873.44</b>	<b>410,565.73</b>
<b>Program number:</b>	<b>LIBRARY</b>	<b>526,311.00</b>	<b>443,537.00</b>	<b>418,251.21</b>	<b>421,306.60</b>	<b>393,873.44</b>	<b>410,565.73</b>
<b>Department number:</b>	<b>LIBRARY</b>	<b>526,311.00</b>	<b>443,537.00</b>	<b>418,251.21</b>	<b>421,306.60</b>	<b>393,873.44</b>	<b>410,565.73</b>



# **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 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
<b>Goal</b> Maintain stray-free city streets.				Honorable & Service-Minded
<b>Measure</b> Locate, pick up transport animal	99%	99%	In Progress	

## Department Accomplishments

In 2020-2021 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>	31,122	32,056	33,017	34,008	35,028	36,079	37,161	38,276	39,424	40,607
<b>ACO Officer</b>	32,678	33,658	34,668	35,708	36,779	37,882	39,019	40,189	41,395	42,637

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

**EXPENDITURE CHANGES**

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 No Operational Changes

# Budget Detail and History

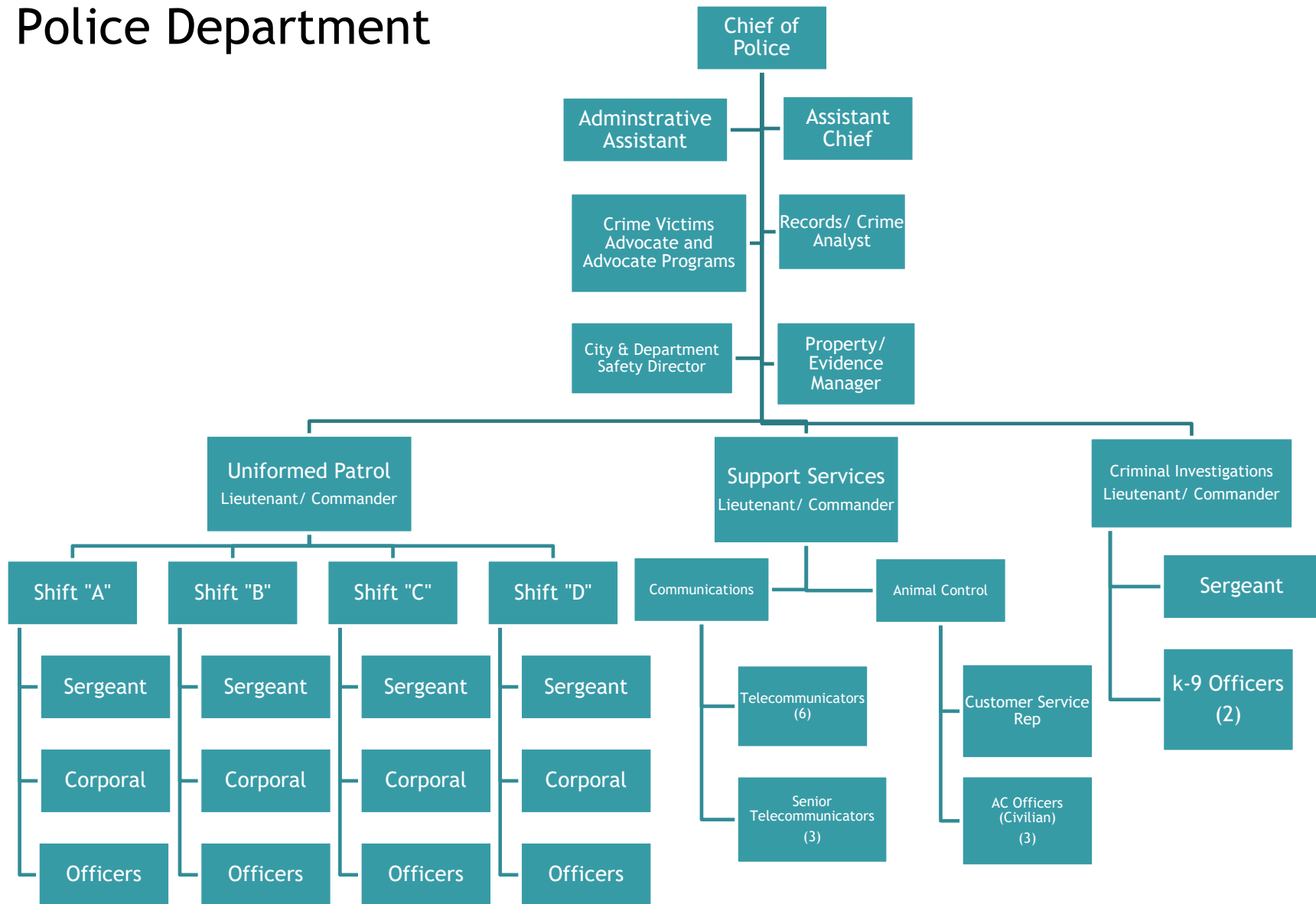
Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-12-00	FULL TIME SALARIES	159,509.00	138,490.00	129,875.34	137,264.60	139,700.24	130,134.13
100-6104-12-00	LONGEVITY	524.00	108.00	128.00	288.00	234.00	538.00
100-6105-12-00	OVERTIME	5,500.00	5,500.00	5,252.76	5,975.95	4,366.57	3,797.53
100-6108-12-00	TEMPORARY	6,365.00					
100-6109-12-00	CHRISTMAS PAY	475.00	250.00	243.64	297.77	324.86	297.78
100-6110-12-00	SUPERVISOR STIPEND		1,300.00	1,000.00	1,150.00	1,300.00	
100-6112-12-00	SPANISH SPEAKING	1,300.00	1,200.00	1,175.00	200.00		
100-6131-12-00	WORKERS COMPENSATION	3,150.00	3,000.00	3,120.73	3,263.08	3,363.85	2,715.08
100-6132-12-00	UNEMPLOYMENT COMPENSATION	1,150.00	1,000.00	1,125.41	890.59	38.37	657.03
100-6133-12-00	HEALTH INSURANCE	32,960.00	22,236.00	20,057.96	20,740.93	22,324.78	27,430.63
100-6134-12-00	DENTAL INSURANCE	1,620.00	1,440.00	1,320.00	1,230.00	1,290.00	1,223.46
100-6135-12-00	HSA CONTRIBUTION	10,800.00	4,800.00	4,950.00	3,845.29	4,454.71	
100-6141-12-00	TMSR	24,509.00	22,062.00	20,485.38	21,836.83	22,465.31	20,773.11
100-6142-12-00	SOCIAL SECURITY	12,865.00	11,163.00	9,836.85	10,900.55	11,169.95	9,805.23
100-6201-12-00	OFFICE SUPPLIES	1,300.00	1,300.00	502.56	473.25	1,306.61	434.66
100-6207-12-00	TIRES AND TUBES					1,018.76	
100-6208-12-00	MOTOR VEHICLE SUPPLIES				1,073.16	1,076.04	1,715.28
100-6211-12-00	MINOR TOOLS AND APPARATUS	3,000.00	3,000.00	1,596.23	2,284.78	2,626.08	1,502.29
100-6212-12-00	JANITORIAL SUPPLIES	4,000.00	4,000.00	2,522.46	4,801.07	8,671.67	3,704.10
100-6214-12-00	CHEMICAL & MECHANICAL SUPPLIES	12,330.00	11,130.00	9,359.62	3,441.14	16,308.10	5,483.62
100-6220-12-00	OTHER SUPPLIES	5,000.00	5,000.00	3,032.29	3,035.34	5,507.16	4,823.20
100-6301-12-00	BUILDINGS AND GROUNDS	4,600.00	5,000.00	5,797.57	6,703.87	6,139.46	1,783.85
100-6403-12-00	HEATING AND COOLING EQUIPMENT					702.78	134.87
100-6404-12-00	AUTOMOTIVE EQUIPMENT			7.00	240.59	395.89	693.20
100-6501-12-00	COMMUNICATION	6,000.00	6,000.00	5,107.11	5,190.07	4,318.14	2,670.93
100-6503-12-00	LIABILITY INSURANCE				1,362.31	1,612.96	827.48
100-6506-12-00	BUSINESS AND TRAVEL	2,000.00	6,000.00	2,005.48	30.00	971.14	1,245.83
100-6507-12-00	UNIFORMS AND CLOTHING	2,000.00	3,000.00	1,780.44	1,584.16	1,641.44	1,632.88
100-6510-12-00	CUSTODY SUPPORT SERVICES	12,000.00	14,000.00	12,354.61	10,960.96	7,058.03	2,589.15
100-6511-12-00	CONTRACTUAL AND FEE SERVICES	30,000.00	30,000.00	36,690.99	25,484.97	28,143.66	31,005.07
100-6512-12-00	UTILITY SERVICES	28,000.00	30,000.00	23,936.33	23,303.05	18,019.58	6,657.31
100-6513-12-00	DATA PROCESSING MAINTENANCE				904.42	8,091.52	3,008.66
100-6522-12-00	INTERFUND TRANSFERS					65,000.00	
100-6621-12-00	OTHER IMPROVEMENTS				10,000.00		
<b>Subtotal:</b>		<b>370,957.00</b>	<b>330,979.00</b>	<b>303,263.76</b>	<b>308,756.73</b>	<b>389,641.66</b>	<b>267,284.36</b>
<b>Program number:</b>	<b>ANIMAL SHELTER</b>	<b>370,957.00</b>	<b>330,979.00</b>	<b>303,263.76</b>	<b>308,756.73</b>	<b>389,641.66</b>	<b>267,284.36</b>
<b>Department number:</b>	<b>ANIMAL SERVICES</b>	<b>370,957.00</b>	<b>330,979.00</b>	<b>303,263.76</b>	<b>308,756.73</b>	<b>389,641.66</b>	<b>267,284.36</b>

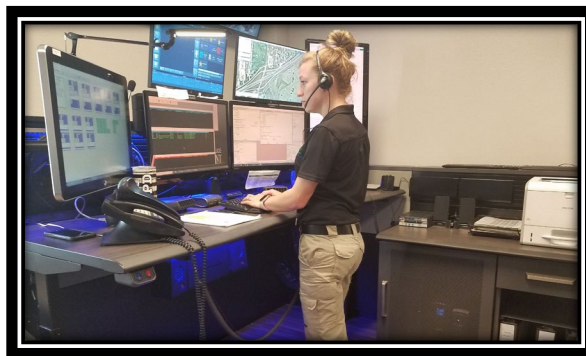


# Police Department



# 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

Department Objectives	FY 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
<b>Goal</b> Recruit and replace officer vacancies	Yes	Yes	In Progress	Honorable & Service-Minded
<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	Honorable & Service-Minded
<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	Honorable & Service-Minded
<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	Honorable & Service-Minded
<b>Measure</b> Number of Personnel	yes	Yes	In progress	
<b>Department Accomplishments</b> In 2020-2021:				
<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

# **Budget Detail and History**

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-13-00	FULL-TIME SALARIES	2,540,398.00	2,464,343.00	2,479,859.71	2,458,291.94	2,276,675.16	2,228,190.64
100-6104-13-00	LONGEVITY	14,992.00	23,608.00	11,798.00	12,304.00	10,872.00	10,506.00
100-6105-13-00	OVERTIME	100,000.00	100,000.00	90,014.52	65,988.19	75,360.37	91,054.63
100-6109-13-00	CHRISTMAS PAY	4,700.00	3,980.00	3,979.41	4,195.93	3,681.61	3,898.17
100-6110-13-00	TRAINER STIPEND	11,050.00	9,100.00	10,850.00	8,850.00	9,850.00	9,750.00
100-6112-13-00	SPANISH SPEAKING	4,550.00	5,075.00	5,075.00	5,275.00	4,250.00	4,375.00
100-6115-13-00	CERTIFICATION PAY	33,150.00	35,500.00	36,500.00	32,425.00	26,825.00	27,250.00
100-6120-13-00	CAR ALLOWANCE				2,500.00	6,000.00	6,000.00
100-6122-13-00	PHONE ALLOWANCE	6,480.00	8,470.00	8,470.00	7,630.00	6,480.00	5,960.00
100-6124-13-00	DETECTIVE STIPEND	7,800.00	7,500.00	7,500.00	7,800.00	7,550.00	6,650.00
100-6125-13-00	K-9 PAY	8,400.00		2,800.00	2,100.00	4,200.00	6,825.00
100-6131-13-00	WORKERS COMPENSATION	30,884.00	30,884.00	31,917.45	31,785.43	32,411.77	29,898.43
100-6132-13-00	UNEMPLOYMENT COMPENSATION	10,000.00	7,900.00	12,263.32	6,621.40	547.74	7,615.10
100-6133-13-00	HEALTH INSURANCE	336,290.00	248,714.00	252,817.35	253,275.71	236,726.58	319,685.18
100-6134-13-00	DENTAL INSURANCE	16,920.00	13,800.00	14,010.00	15,015.00	15,120.00	14,623.26
100-6135-13-00	HSA CONTRIBUTION	112,800.00	65,200.00	67,075.00	47,003.86	45,441.95	
100-6141-13-00	TMS	412,553.00	454,830.00	395,765.73	392,408.14	374,729.98	370,279.38
100-6142-13-00	SOCIAL SECURITY	208,322.00	202,051.00	196,573.96	192,017.58	179,907.15	174,944.44
100-6201-13-00	OFFICE SUPPLIES	12,000.00	12,000.00	11,614.70	14,645.59	10,956.87	10,814.34
100-6202-13-00	DATA PROCESSING SUPPLIES				5,624.76		
100-6204-13-00	LABORATORY SUPPLIES	5,050.00	2,300.00	2,851.21	4,048.90	2,191.66	2,117.08
100-6207-13-00	TIRES AND TUBES				7,644.16	11,210.10	11,620.98
100-6208-13-00	MOTOR VEHICLE SUPPLIES				63,049.95	79,015.79	88,727.11
100-6211-13-00	MINOR TOOLS AND APPARATUS	28,273.99	21,000.00	19,008.28	28,833.39	18,884.13	13,151.52
100-6212-13-00	JANITORIAL SUPPLIES	3,500.00	4,000.00	4,521.70	5,643.82	3,552.01	3,192.25
100-6214-13-00	CHEMICAL & MECHANICAL SUPPLIES						13.98
100-6220-13-00	OTHER SUPPLIES	9,000.00	9,000.00	6,742.19	2,692.30	6,047.53	2,667.94
100-6301-13-00	BUILDINGS AND GROUNDS	10,000.00	10,000.00	4,579.32	15,615.89	8,837.34	9,872.69
100-6401-13-00	OFFICE EQUIPMENT			1,428.50			
100-6403-13-00	HEATING AND COOLING EQUIPMENT	2,000.00	2,000.00	679.55	1,159.42	3,446.35	170.50
100-6404-13-00	AUTOMOTIVE EQUIPMENT	15,000.00	15,000.00	7,148.05	41,068.18	48,373.79	92,830.33
100-6407-13-00	MINOR TOOLS AND EQUIPMENT		35,200.00	34,266.41	18,698.50		
100-6420-13-00	OTHER				948.12		
100-6501-13-00	COMMUNICATION	23,000.00	23,000.00	22,424.10	26,226.82	21,248.86	14,689.32
100-6503-13-00	LIABILITY INSURANCE				27,054.25	29,048.04	28,921.76
100-6506-13-00	BUSINESS AND TRAVEL	38,000.00	38,000.00	26,734.04	20,311.58	34,550.39	30,444.18
100-6507-13-00	UNIFORMS AND CLOTHING	26,000.00	26,000.00	25,562.53	20,811.19	23,544.61	28,769.29
100-6511-13-00	CONTRACTUAL AND FEE SERVICES	146,565.01	97,500.00	103,776.85	72,921.26	70,840.85	44,956.90
100-6512-13-00	UTILITY SERVICES	16,000.00	16,000.00	17,184.07	14,401.38	18,974.03	22,193.25
100-6513-13-00	DATA PROCESSING MAINTENANCE	2,000.00	5,538.00	4,303.89	55,856.40	108,374.29	96,808.95
100-6521-13-00	MEMBERSHIPS AND SUBSCRIPTIONS	3,302.00	3,302.00	1,502.08	1,589.50	2,117.00	2,072.50
100-6522-13-00	INTERFUND TRANSFERS					118,554.54	

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6550-13-00	GRANT EXPENSE		2,670.00	2,669.75			
100-6611-13-00	MACHINERY AND EQUIPMENT				45,688.21		
100-6612-13-00	OTHER EQUIPMENT					34,676.00	30,254.92
100-6613-13-00	MOTOR VEHICLES				80,414.02	133,151.59	85,237.16
100-6621-13-00	OTHER IMPROVEMENTS		226,800.00	227,871.91	106,619.48		
<b>Subtotal:</b>		<b>4,198,980.00</b>	<b>4,230,265.00</b>	<b>4,152,138.58</b>	<b>4,227,054.25</b>	<b>4,104,225.08</b>	<b>3,937,032.18</b>
<b>Program number:</b>	<b>POLICE DEPARTMENT</b>	<b>4,198,980.00</b>	<b>4,230,265.00</b>	<b>4,152,138.58</b>	<b>4,227,054.25</b>	<b>4,104,225.08</b>	<b>3,937,032.18</b>
<b>Department number:</b>	<b>POLICE DEPARTMENT</b>	<b>4,198,980.00</b>	<b>4,230,265.00</b>	<b>4,152,138.58</b>	<b>4,227,054.25</b>	<b>4,104,225.08</b>	<b>3,937,032.18</b>

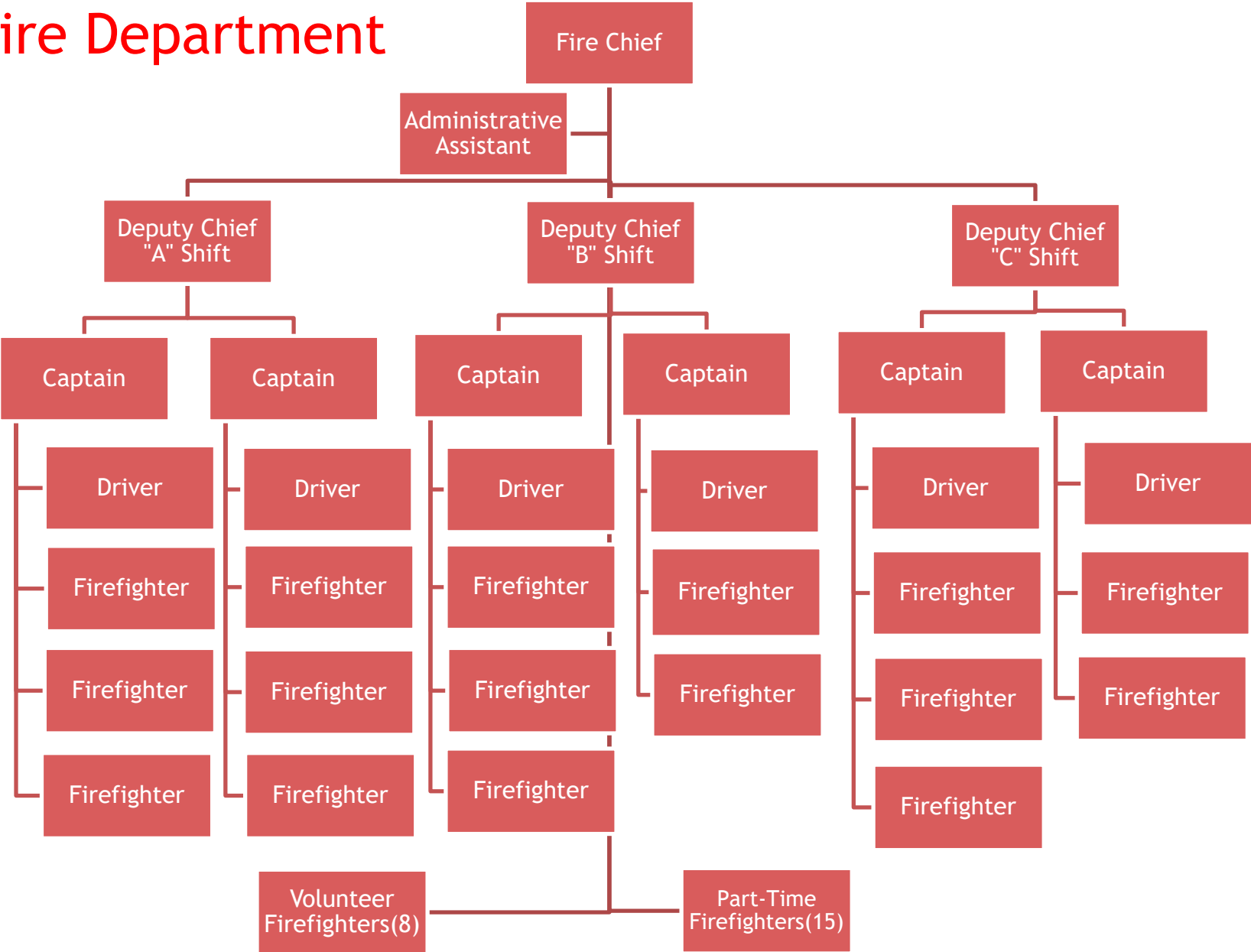


# MOUNT PLEASANT FIRE RESCUE





# Fire Department





# 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 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
<b>Goal</b>				
Ensure response performance standards are in conformance with adopted MPFR and national emergency response criteria.				Honorable & Service-Minded
<b>Measure</b>				
Respond to emergency scenes ensuring standards are followed.	Yes 90%	Yes 90%	In Progress	

## Department Accomplishments

In 2020-2021 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	33	-	5	38
Grant Funded	-	-	-	-
Total Authorized	33	-	5	38

### 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**

# Budget Detail and History

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-14-00	FULL-TIME SALARIES	1,900,316.00	1,981,900.00	1,998,752.18	1,881,356.90	1,727,813.96	1,690,039.56
100-6104-14-00	LONGEVITY	19,008.00	16,156.00	16,256.00	16,112.00	15,632.00	16,398.00
100-6105-14-00	OVERTIME	160,000.00	305,300.00	332,833.43	124,898.71	138,137.37	186,099.72
100-6106-14-00	VOLUNTEER	1,100.00	1,100.00	1,246.00	1,068.00	1,346.00	1,314.00
100-6107-14-00	PART-TIME	31,824.00	62,500.00	48,306.26	47,253.75	41,060.00	38,305.00
100-6109-14-00	CHRISTMAS PAY	3,500.00	2,978.00	2,977.76	3,059.02	2,923.62	2,950.63
100-6112-14-00	SPANISH SPEAKING	1,300.00	600.00	600.00	775.00	600.00	600.00
100-6115-14-00	CERTIFICATION PAY	28,600.00	27,900.00	28,225.00	29,550.00	28,825.00	23,625.00
100-6122-14-00	PHONE ALLOWANCE	5,280.00	5,280.00	5,280.00	5,210.00	910.00	840.00
100-6131-14-00	WORKERS COMPENSATION	44,500.00	44,500.00	41,659.76	34,929.78	25,096.31	23,939.31
100-6132-14-00	UNEMPLOYMENT COMPENSATION	5,800.00	5,800.00	9,481.63	5,407.74	460.92	5,858.82
100-6133-14-00	HEALTH INSURANCE	284,540.00	244,045.00	243,419.23	239,072.51	217,943.74	288,750.58
100-6134-14-00	DENTAL INSURANCE	12,240.00	12,240.00	11,265.00	11,205.00	11,310.00	10,719.84
100-6135-14-00	HSA CONTRIBUTION	81,600.00	54,900.00	54,975.00	36,801.95	38,198.05	
100-6141-14-00	TMRS	320,763.00	375,850.00	355,453.49	308,961.20	295,176.31	295,897.42
100-6142-14-00	SOCIAL SECURITY	164,462.00	187,800.00	176,926.41	150,096.89	141,092.97	137,517.60
100-6201-14-00	OFFICE SUPPLIES	2,000.00	1,300.00	691.60	1,904.71	1,113.00	2,937.83
100-6207-14-00	TIRES AND TUBES				4,253.94	4,555.52	5,753.78
100-6208-14-00	MOTOR VEHICLE SUPPLIES	3,000.00	3,000.00	2,581.04	17,444.55	25,267.35	32,843.26
100-6211-14-00	MINOR TOOLS & APPARATUS	23,000.00	23,000.00	16,688.07	37,254.12	22,324.58	17,786.07
100-6212-14-00	JANITORIAL SUPPLIES	5,000.00	5,000.00	4,666.68	4,991.43	4,753.38	4,852.36
100-6214-14-00	CHEMICAL & MECHANICAL SUPPLIES	1,000.00	1,000.00		1,000.00		
100-6216-14-00	BOTANICAL & AGR SUPPLIES	500.00	500.00	33.47	101.93	71.90	218.15
100-6220-14-00	OTHER SUPPLIES	6,000.00	5,000.00	2,708.64	5,827.77	4,403.26	6,299.37
100-6301-14-00	BUILDINGS AND GROUNDS	57,300.00	9,400.00	5,178.66	26,012.89	12,430.90	15,120.40
100-6402-14-00	MACHINERY AND HEAVY EQUIPMENT						7.00
100-6403-14-00	HEATING AND COOLING EQUIPMENT	1,500.00	1,500.00	2,208.96	575.00	1,274.38	907.98
100-6404-14-00	AUTOMOTIVE EQUIPMENT	46,600.00	15,000.00	10,038.84	46,578.77	56,731.75	54,524.71
100-6405-14-00	SHOP EQUIPMENT	2,300.00	2,000.00	1,225.00	1,520.00	1,730.00	1,400.00
100-6406-14-00	COMPUTER EQUIPMENT	2,000.00	1,600.00	1,489.52			
100-6407-14-00	MINOR TOOLS AND EQUIPMENT	14,390.00	10,000.00	9,815.07	11,939.95	8,796.61	8,815.54
100-6408-14-00	SIGNAL AND SIGN SYSTEM	2,000.00	2,000.00	210.00	1,260.00	1,775.50	1,555.25
100-6410-14-00	RADIO MAINTENANCE	2,000.00	1,000.00	342.56	1,702.55	2,954.62	3,309.91
100-6501-14-00	COMMUNICATION	23,000.00	22,000.00	22,097.26	20,735.19	20,100.67	23,116.36
100-6503-14-00	LIABILITY INSURANCE				30,814.52	29,701.36	27,320.36
100-6506-14-00	BUSINESS AND TRAVEL	28,220.00	29,220.00	30,014.23	16,112.58	24,254.00	18,643.20
100-6507-14-00	UNIFORMS AND CLOTHING	49,000.00	47,000.00	46,722.34	53,355.56	41,132.41	46,525.79
100-6511-14-00	CONTRACTUAL AND FEE SERVICES	36,360.00	34,260.00	25,862.33	17,605.52	21,047.58	19,581.08
100-6512-14-00	UTILITY SERVICES	27,000.00	28,000.00	25,075.20	25,148.42	27,599.91	29,468.42
100-6513-14-00	DATA PROCESSING MAINTENANCE		60.00	59.84	3,031.60	9,908.32	18,534.08
100-6521-14-00	MEMBERSHIPS AND SUBSCRIPTIONS	5,336.00	5,336.00	5,025.95	4,804.95	5,118.00	5,329.32
100-6522-14-00	INTERFUND TRANSFERS	500.00	500.00	458.26	499.92	924.92	1,099.92

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6611-14-00	MACHINERY AND EQUIPMENT	14,100.00	3,300.00	3,296.00	20,292.88		
100-6612-14-00	OTHER EQUIPMENT	46,600.00				80,339.22	157,225.65
<b>Subtotal:</b>		<b>3,463,539.00</b>	<b>3,580,725.00</b>	<b>3,544,146.67</b>	<b>3,250,527.20</b>	<b>3,094,835.39</b>	<b>3,226,031.27</b>
Program number:	FIRE DEPARTMENT	3,463,539.00	3,580,725.00	3,544,146.67	3,250,527.20	3,094,835.39	3,226,031.27
Department number:	FIRE DEPARTMENT	3,463,539.00	3,580,725.00	3,544,146.67	3,250,527.20	3,094,835.39	3,226,031.27





# Parks

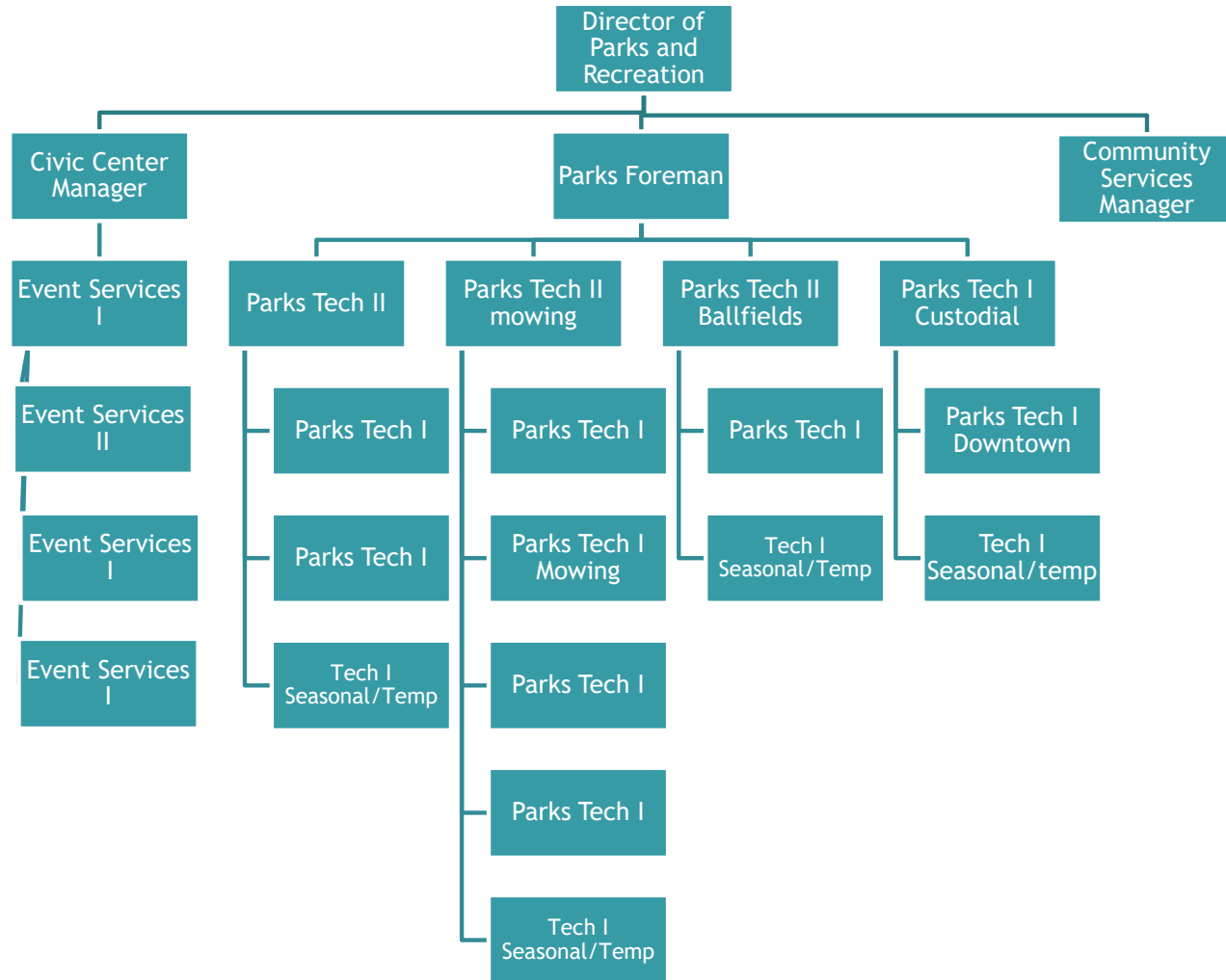
# Dellwood Park



# Heritage Park



# Parks



# Parks & Recreation

## 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 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
<b>Goal</b> Start Replacing aging playground equipment with new safety compliant equipment.	No	yes	In Progress	Smart Growth
<b>Goal</b> Continue to replace aged lighting in the parks with more efficient led options.	yes	yes	In Progress	Smart Growth
<b>Goal</b> Continue to replace damaged and aged chain link fences at city parks and sports fields	yes	yes	In Progress	Smart Growth
<b>Goal</b> Maintain facility grass, tree and shrubs for all City rights-of-way and Buildings	yes	yes	In Progress	Smart Growth
<b>Measure</b> General ground maintenance	Yes	Yes	In Progress	

**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

# **Budget Detail and History**

Department: 17 PARK DEPARTMENT

Program: PARK DEPARTMENT

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-17-00	FULL-TIME SALARIES	546,900.00	645,105.00	644,576.22	371,178.27	344,523.27	323,185.92
100-6104-17-00	LONGEVITY	2,796.00	3,038.00	3,142.00	1,824.00	2,228.00	2,440.00
100-6105-17-00	OVERTIME	25,000.00	15,000.00	11,975.05	6,744.85	18,660.83	14,760.24
100-6108-17-00	TEMPORARY	20,000.00	20,000.00	15,888.00	27,780.00	14,345.00	12,460.00
100-6109-17-00	CHRISTMAS PAY	1,600.00	1,273.00	1,272.31	757.97	866.26	730.89
100-6110-17-00	INSTRUCTOR PAY	780.00					
100-6120-17-00	CAR ALLOWANCE	8,400.00	6,000.00	6,000.00			
100-6122-17-00	PHONE ALLOWANCE	2,640.00	2,240.00	2,320.00	310.00	400.00	480.00
100-6131-17-00	WORKERS COMPENSATION	8,500.00	8,505.00	8,773.29	5,725.84	5,556.08	5,202.25
100-6132-17-00	UNEMPLOYMENT COMPENSATION	4,500.00	4,500.00	4,683.88	2,184.16	224.77	1,848.57
100-6133-17-00	HEALTH INSURANCE	91,500.00	80,467.00	78,716.80	52,918.36	50,675.65	60,885.57
100-6134-17-00	DENTAL INSURANCE	5,400.00	5,280.00	5,430.00	3,270.00	3,090.00	3,146.04
100-6135-17-00	HSA CONTRIBUTION	36,000.00	24,900.00	25,525.00	11,267.37	11,082.43	
100-6141-17-00	TMRS	89,012.00	98,968.00	99,630.39	56,090.64	56,437.19	52,639.19
100-6142-17-00	SOCIAL SECURITY	46,484.00	51,036.00	51,694.99	30,136.03	28,147.37	26,462.04
100-6201-17-00	OFFICE SUPPLIES	500.00	300.00	364.58	2,018.39	462.09	212.45
100-6204-17-00	LABORATORY SUPPLIES						9.19
100-6207-17-00	TIRES AND TUBES	1,000.00	3,400.00		2,519.77	3,363.86	3,096.67
100-6208-17-00	MOTOR VEHICLE SUPPLIES		13,000.00	340.99	14,956.91	15,685.04	16,554.57
100-6211-17-00	MINOR TOOLS & APPARATUS	8,400.00	8,400.00	7,963.93	7,274.17	9,409.31	7,531.71
100-6212-17-00	JANITORIAL SUPPLIES	12,000.00	12,000.00	11,055.85	9,145.54	9,301.90	11,224.35
100-6214-17-00	CHEMICAL & MECHANICAL SUPPLIES	14,000.00	14,000.00	6,426.85	4,134.26	3,741.25	5,600.38
100-6216-17-00	BOTANICAL & AGR SUPPLIES	28,000.00	28,000.00	9,080.62	26,735.44	26,766.82	32,098.55
100-6220-17-00	OTHER SUPPLIES	2,500.00	2,500.00	390.99	505.26	510.27	797.43
100-6301-17-00	BUILDINGS AND GROUNDS	240,000.00	275,000.00	168,151.62	104,366.86	98,480.09	93,866.23
100-6310-17-00	ATHLETIC FIELD MAINTENANCE	20,000.00					
100-6402-17-00	MACHINERY AND HEAVY EQUIPMENT		27,500.00	18,787.04	22,217.31	28,885.18	22,469.38
100-6404-17-00	AUTOMOTIVE EQUIPMENT				2,446.40	2,049.24	10,293.73
100-6407-17-00	MINOR TOOLS AND EQUIPMENT	1,500.00	1,500.00	1,669.07	986.52	3,166.30	954.72
100-6408-17-00	SIGNAL AND SIGN SYSTEM	2,000.00	2,000.00		834.00	555.75	1,913.19
100-6501-17-00	COMMUNICATION	600.00	2,000.00	2,378.61	558.23	521.04	325.07
100-6502-17-00	RENTAL OF EQUIPMENT	12,500.00	12,500.00	8,443.93	3,304.06	2,110.83	125.50
100-6503-17-00	LIABILITY INSURANCE				11,120.28	10,412.60	9,656.56
100-6506-17-00	BUSINESS AND TRAVEL	4,000.00	2,000.00	1,929.24	395.82	1,583.21	502.40
100-6507-17-00	UNIFORMS AND CLOTHING	9,000.00	7,000.00	5,584.94	4,003.80	4,137.82	4,121.31
100-6511-17-00	CONTRACTUAL AND FEE SERVICES	10,000.00	10,000.00	13,717.98	9,356.70	10,227.71	6,430.42
100-6512-17-00	UTILITY SERVICES	50,000.00	50,000.00	48,628.81	37,291.73	38,914.52	43,956.61
100-6513-17-00	DATA PROCESSING MAINTENANCE					94.69	2,143.95
100-6520-17-00	SPECIAL EVENTS	15,000.00	15,000.00	6,030.56			
100-6521-17-00	MEMBERSHIPS AND SUBSCRIPTIONS	250.00	250.00	175.00			225.00
100-6522-17-00	INTERFUND TRANSFERS					50,000.00	
100-6611-17-00	MACHINERY AND EQUIPMENT	47,425.00	15,700.00	15,685.88	125,257.27	15,962.24	61,121.02

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6613-17-00	MOTOR VEHICLES						38,186.00
100-6621-17-00	OTHER IMPROVEMENTS					49,261.85	
100-6623-17-00	SPECIAL CONSTRUCTION		78,490.00	78,490.00	31,032.00		
<b>Subtotal:</b>		<b>1,368,187.00</b>	<b>1,546,852.00</b>	<b>1,364,924.42</b>	<b>990,648.21</b>	<b>921,651.08</b>	<b>877,657.10</b>
<b>Program number:</b>	<b>PARK DEPARTMENT</b>	<b>1,368,187.00</b>	<b>1,546,852.00</b>	<b>1,364,924.42</b>	<b>990,648.21</b>	<b>921,651.08</b>	<b>877,657.10</b>
<b>Department number:</b>	<b>PARK DEPARTMENT</b>	<b>1,368,187.00</b>	<b>1,546,852.00</b>	<b>1,364,924.42</b>	<b>990,648.21</b>	<b>921,651.08</b>	<b>877,657.10</b>



Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-18-00	FULL TIME SALARIES				61,074.78	145,923.99	80,751.63
100-6104-18-00	LONGEVITY				324.00	774.00	588.00
100-6108-18-00	TEMPORARY				5,010.00	35,255.50	36,508.00
100-6109-18-00	CHRISTMAS PAY				162.44	216.56	108.28
100-6122-18-00	PHONE ALLOWANCE				700.00	1,180.00	1,040.00
100-6131-18-00	WORKERS COMPENSATION				111.84	801.38	686.35
100-6132-18-00	UNEMPLOYMENT COMPENSATION				224.16	52.89	819.14
100-6133-18-00	HEALTH INSURANCE				4,651.78	12,434.12	11,605.32
100-6134-18-00	DENTAL INSURANCE				300.20	660.00	349.56
100-6135-18-00	HSA CONTRIBUTION				986.24	2,216.10	
100-6141-18-00	TMRS				9,080.05	22,820.49	12,697.12
100-6142-18-00	SOCIAL SECURITY				4,964.49	13,819.62	8,582.60
100-6201-18-00	OFFICE SUPPLIES				150.00	165.85	258.51
100-6208-18-00	MOTOR VEHICLE SUPPLIES						54.05
100-6211-18-00	MINOR TOOLS AND APPARATUS					139.38	87.58
100-6212-18-00	JANITORIAL SUPPLIES						17.16
100-6214-18-00	CHEMICAL & MECHANICAL SUPPLIES					8,654.00	8,684.45
100-6216-18-00	BOTANICAL & AGR SUPPLIES				875.64	7,915.76	2,542.87
100-6220-18-00	OTHER SUPPLIES				303.27	2,469.06	1,523.54
100-6301-18-00	BUILDINGS AND GROUNDS				4,062.18	5,151.03	2,931.07
100-6404-18-00	AUTOMOTIVE EQUIPMENT				14.50		224.21
100-6501-18-00	COMMUNICATION				1,281.60	1,081.39	1,201.14
100-6506-18-00	BUSINESS AND TRAVEL				1,308.81	5,966.66	8,125.28
100-6507-18-00	UNIFORMS AND CLOTHING					449.90	83.00
100-6509-18-00	PROMOTIONS				2,873.16	15,553.49	10,777.91
100-6511-18-00	CONTRACTUAL AND FEE BASIS SVS				22,048.12	2,817.14	2,255.80
100-6512-18-00	UTILITY SERVICES				3,227.30	3,188.50	4,161.83
100-6513-18-00	DATA PROCESSING MAINTENANCE				130.00	2,598.78	1,820.00
100-6515-18-00	VENDING AND CONCESSIONS				390.83	4,599.10	4,264.00
100-6521-18-00	MEMBERSHIPS AND SUBSCRIPTIONS				352.00	1,859.66	2,104.15
100-6529-18-00	SALES TAX					481.06	443.61
100-6621-18-00	OTHER IMPROVEMENTS				6,910.00		
<b>Subtotal:</b>					<b>131,517.39</b>	<b>299,245.41</b>	<b>205,296.16</b>
<b>Program number: COMMUNITY SERVICES</b>					<b>131,517.39</b>	<b>299,245.41</b>	<b>205,296.16</b>
<b>Department number: COMMUNITY SERVICES</b>					<b>131,517.39</b>	<b>299,245.41</b>	<b>205,296.16</b>



# Building Maintenance

# Building Maintenance

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## Mission Statement

Building maintenance services will ensure the city’s facilities are maintained responsibly and operated efficiently for the benefit of employees and the residents of Mount Pleasant.

## Function & Initiative

### **FUNCTION: BUILDING MAINTENANCE**

The facilities maintenance division functions as needed to the city by providing skilled trade (plumbing, electrical, carpentry, painting, and HVAC)

### **FUNCTION:**

The custodians will provide “cleaning services” to all city facilities.

## Initiative

1. Maintain building cleanliness in accordance with established custodial quality control program.

## Step Plan

Step	1	2	3	4	5	6	7	8	9	10
Building Maintenance	29,640	30,529	31,445	32,388	33,361	34,361	35,392	36,454	37,547	38,674
Custodians	31,122	32,056	33,017	34,008	35,028	36,079	37,161	38,276	39,424	40,607
Building Maint. II	32,678	33,658	34,668	35,708	36,780	37,883	39,019	40,190	41,396	42,638
Facilities Maint. Lead	36,028	37,108	38,222	39,368	40,549	41,766	43,109	44,309	45,639	47,008

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

## EXPENDITURE CHANGES

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### New Department

# Budget Detail and History

Account	Description	FY2022 Proposed vNRR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-26-00	FULL TIME SALARIES	152,302.00					
100-6104-26-00	LONGEVITY	1,788.00					
100-6109-26-00	CHRISTMAS PAY	400.00					
100-6133-26-00	HEALTH INSURANCE	24,400.00					
100-6134-26-00	DENTAL INSURANCE	1,440.00					
100-6135-26-00	HSA CONTRIBUTION	9,600.00					
100-6141-26-00	DENTAL INSURANCE	23,478.00					
100-6142-26-00	SOCIAL SECURITY	11,855.00					
100-6211-26-00	MINOR TOOLS AND APPARATUS	500.00					
100-6212-26-00	JANITORIAL SUPPLIES	4,000.00					
100-6301-26-00	BUILDINGS AND GROUNDS	10,000.00					
100-6403-26-00	HEATING AND COOLING EQUIPMENT	1,000.00					
100-6507-26-00	UNIFORMS AND CLOTHING	2,000.00					
100-6601-26-00	BUILDINGS	5,000.00					
<b>Subtotal:</b>		<b>247,763.00</b>					
<b>Program number:</b>	<b>BUILDING MAINTANCE</b>	<b>247,763.00</b>					
<b>Department number:</b>	<b>BUILDING MAINTENANCE</b>	<b>247,763.00</b>					



# General Fund Fleet Services

# General Fund Fleet 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 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
<b>Goal</b>				
Maintain certification	yes	yes	In Progress	Honorable & Service-Minded
<b>Measure</b>				
Taking classes as they become available				
<b>Goal</b>				
Maintain City Vehicles				Honorable & Service-Minded
<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 2020-2021 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
Fleet Foreman	50,694	52,215	53,782	55,395	57,057	58,769	60,532	62,348	64,218	66,145
Fleet Technician II	41,706	42,958	44,246	45,574	46,941	48,349	49,800	51,294	52,832	54,417
Fleet Technician I	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



# Budget Detail and History

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6101-21-00	FULL-TIME SALARIES	70,599.00	74,435.00	71,980.31	229,011.81	209,852.55	126,589.90
100-6104-21-00	LONGEVITY	666.00	530.00	528.00	1,674.00	1,698.00	780.00
100-6105-21-00	OVERTIME	4,000.00	2,000.00	238.94	286.91	733.66	1,481.38
100-6109-21-00	CHRISTMAS PAY	250.00	136.00	135.36	379.00	568.50	297.82
100-6111-21-00	TOOL ALLOWANCE	1,800.00	3,600.00	3,600.00			
100-6122-21-00	PHONE ALLOWANCE	240.00	240.00	240.00	480.00	480.00	240.00
100-6131-21-00	WORKERS COMPENSATION		2,302.00	2,229.55	5,092.65	4,961.92	2,634.80
100-6132-21-00	UNEMPLOYMENT TAX	972.00	221.00	545.40	870.88	63.36	567.05
100-6133-21-00	HEALTH INSURANCE	20,760.00	13,760.00	13,757.42	37,416.00	34,175.83	28,607.55
100-6134-21-00	DENTAL INSURANCE	900.00	560.00	556.89	1,889.80	1,920.00	1,165.24
100-6135-21-00	HSA CONTRIBUTION	6,000.00	2,736.00	2,735.97	6,141.13	6,356.73	
100-6141-21-00	TMRS	11,750.00	11,800.00	11,411.71	35,168.34	32,695.25	19,949.66
100-6142-21-00	SOCIAL SECURITY	5,934.00	66,300.00	5,314.86	16,661.28	15,594.87	9,315.85
100-6201-21-00	OFFICE SUPPLIES	1,000.00	1,000.00	597.57	987.92	652.71	166.38
100-6207-21-00	TIRES AND TUBES	25,000.00	50,000.00	46,572.09	545.65	503.38	296.88
100-6208-21-00	MOTOR VEHICLE SUPPLIES	100,000.00	88,000.00	112,221.13	9,867.29	6,632.87	3,707.20
100-6211-21-00	MINOR TOOLS & APPARATUS	19,200.00	19,200.00	13,793.57	17,278.72	17,419.03	8,859.21
100-6212-21-00	JANITORIAL SUPPLIES		4,000.00	3,766.74	3,349.19	4,660.19	1,617.93
100-6214-21-00	CHEMICAL & MECHANICAL SUPPLIES	3,000.00	2,700.00	1,441.25	2,157.10	3,865.88	1,671.92
100-6220-21-00	OTHER SUPPLIES	600.00	600.00	484.14	326.84	522.57	479.32
100-6301-21-00	BUILDINGS AND GROUNDS	5,000.00	20,000.00	22,406.01	8,104.20	44,802.16	8,028.72
100-6402-21-00	MACHINERY & HEAVY EQUIPMENT		1,000.00		347.48	468.10	248.27
100-6403-21-00	HEATING AND COOLING EQUIPMENT	1,000.00	7,200.00	7,155.82	602.07	3,086.04	439.21
100-6404-21-00	AUTOMOTIVE EQUIPMENT	135,000.00	135,000.00	125,391.57	2,240.19	2,582.15	720.34
100-6501-21-00	COMMUNICATION	8,000.00	7,000.00	7,136.22	6,944.39	6,942.49	3,559.25
100-6503-21-00	LIABILITY INSURANCE				3,738.48	3,566.88	1,650.88
100-6506-21-00	BUSINESS AND TRAVEL	3,000.00	1,500.00	735.32	2,111.31	2,012.11	147.95
100-6507-21-00	UNIFORMS AND CLOTHING	3,000.00	2,150.00	2,548.13	1,529.75	1,629.55	1,224.08
100-6511-21-00	CONTRACTUAL AND FEE SERVICES	4,500.00	4,500.00	3,243.00	3,007.65	3,702.63	766.50
100-6512-21-00	UTILITY SERVICES	22,000.00	22,000.00	19,326.55	21,658.63	19,262.05	11,506.47
100-6513-21-00	DATA PROCESSING MAINTENANCE	4,150.00	4,650.00	4,664.48	4,147.50	5,075.50	2,292.16
100-6521-21-00	MEMBERSHIPS AND SUBSCRIPTIONS						9.19
100-6601-21-00	BUILDINGS		25,900.00	25,877.25	14,950.00		67,250.00
100-6611-21-00	MACHINERY AND EQUIPMENT		86,800.00	86,768.65	6,277.00	10,977.96	9,943.73
100-6621-21-00	OTHER IMPROVEMENTS				12,490.75		
<b>Subtotal:</b>		<b>458,321.00</b>	<b>661,820.00</b>	<b>597,403.90</b>	<b>457,733.91</b>	<b>447,464.92</b>	<b>316,214.84</b>
<b>Program number:</b>	<b>GENERAL FUND VEHICLE SERVICES</b>	<b>458,321.00</b>	<b>661,820.00</b>	<b>597,403.90</b>	<b>457,733.91</b>	<b>447,464.92</b>	<b>316,214.84</b>
<b>Department number:</b>	<b>GENERAL FUND VEHICLE SERVICES</b>	<b>458,321.00</b>	<b>661,820.00</b>	<b>597,403.90</b>	<b>457,733.91</b>	<b>447,464.92</b>	<b>316,214.84</b>



# 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.

# Budget Detail and History

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6502-22-00	RENTAL OF EQUIPMENT	75,000.00	40,000.00	11,180.00			
100-6503-22-00	LIABILITY INSURANCE	120,000.00	115,130.00	115,145.22			
100-6511-22-00	CONTRACTUAL AND FEE SERVICES	9,900.00	9,900.00	10,431.60	4,695.90	8,298.14	15,926.30
100-6513-22-00	DATA PROCESSING MAINTENANCE	30,000.00	30,000.00	28,199.79	20,000.00		
100-6522-22-00	INTERFUND TRANSFERS	100,000.00	786,115.00	786,098.87			100,000.00
100-6622-22-00	CONTINGENCY	240,402.00	72,672.00				7,722.07
100-6712-22-00	INTEREST-REVENUE BONDS					185.39	
100-6850-22-00	BAD DEBTS					278,774.00	
<b>Subtotal:</b>		<b>575,302.00</b>	<b>1,053,817.00</b>	<b>951,055.48</b>	<b>24,695.90</b>	<b>287,257.53</b>	<b>123,648.37</b>
<b>Program number:</b>	<b>GENERAL NON-DEPARTMENTAL</b>	<b>575,302.00</b>	<b>1,053,817.00</b>	<b>951,055.48</b>	<b>24,695.90</b>	<b>287,257.53</b>	<b>123,648.37</b>
<b>Department number:</b>	<b>GENERAL NON-DEPARTMENTAL</b>	<b>575,302.00</b>	<b>1,053,817.00</b>	<b>951,055.48</b>	<b>24,695.90</b>	<b>287,257.53</b>	<b>123,648.37</b>



# Grants

# Grants

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## Function & Initiative

**FUNCTION: GRANT FUNDS**  
To record grant activities within the general fund.



# **Budget Detail and History**

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
100-6211-60-00	MINOR TOOLS AND APPARATUS		130.00	128.96			
100-6220-60-00	OTHER SUPPLIES		570.00	570.28			
100-6301-60-00	BUILDINGS AND GROUNDS		8,086.00	11,206.32			
100-6311-60-00	WATER SYSTEM		31,307.00	31,332.70			
100-6420-60-00	OTHER		8,766.00	8,766.39			
100-6506-60-00	BUSINESS AND TRAVEL		2,230.00	2,229.73			
<b>Subtotal:</b>			<b>51,089.00</b>	<b>54,234.38</b>			
<b>Program number:</b>			<b>51,089.00</b>	<b>54,234.38</b>			
<b>Department number: GRANT DEPARTMENT</b>			<b>51,089.00</b>	<b>54,234.38</b>			
<b>Expenditure</b>	<b>Subtotal -----</b>	<b>13,663,955.00</b>	<b>14,334,605.00</b>	<b>13,814,499.87</b>	<b>12,509,338.10</b>	<b>11,869,097.27</b>	<b>11,305,755.00</b>
<b>Fund number: 100 GENERAL FUND</b>			<b>858,465.00</b>	<b>237,943.29</b>	<b>181,738.74</b>	<b>407,561.00-</b>	<b>169,787.18</b>



# General Capital

# General Capital

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## **Mission Statement**

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

# **Budget Detail and History**

Fund: 165 GENERAL CAPITAL FUND

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
165-5505-00-00	INTEREST INCOME					5,444.49-	7,437.64-
165-5705-00-00	SALE OF EQUIPMENT AND VEHICLES	50,000.00-		139,290.46-			
165-5730-00-00	INTERFUND TRANSFERS	150,000.00-	497,846.17-	497,846.87-			100,000.00-
165-5740-00-00	REVENUE FROM OTHER RESOURCES				610,381.04-		
<b>Subtotal:</b>		<b>200,000.00-</b>	<b>497,846.17-</b>	<b>637,137.33-</b>	<b>610,381.04-</b>	<b>5,444.49-</b>	<b>107,437.64-</b>
<b>Program number:</b>		<b>200,000.00-</b>	<b>497,846.17-</b>	<b>637,137.33-</b>	<b>610,381.04-</b>	<b>5,444.49-</b>	<b>107,437.64-</b>
<b>Department number:</b>		<b>200,000.00-</b>	<b>497,846.17-</b>	<b>637,137.33-</b>	<b>610,381.04-</b>	<b>5,444.49-</b>	<b>107,437.64-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>200,000.00-</b>	<b>497,846.17-</b>	<b>637,137.33-</b>	<b>610,381.04-</b>	<b>5,444.49-</b>	<b>107,437.64-</b>

Fund: 165 GENERAL CAPITAL FUND

Department: 14 CAPITAL REPLACEMENT FIRE

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
165-6613-14-00	MOTOR VEHICLES			2,906.47	615,643.54		
	Subtotal:			2,906.47	615,643.54		
	Program number:			2,906.47	615,643.54		
	Department number: CAPITAL REPLACEMENT FIRE			2,906.47	615,643.54		

Fund: 165 GENERAL CAPITAL FUND

Department: 66 CAPITAL REPLACEMENT

Program: CAPITAL REPLACEMENT

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
165-6522-66-00	INTERFUND TRANSFERS					662,248.53	
165-6611-66-00	MACHINERY AND EQUIPMENT				62,640.00		
165-6613-66-00	MOTOR VEHICLES	170,000.00	70,000.00		204,849.18		
165-6715-66-00	INSTALLMENT PAYMENTS	30,000.00					
165-6750-66-00	LEASE PURCHASE PRINCIPAL - ENT		132,981.17	198,723.39			
<b>Subtotal:</b>		<b>200,000.00</b>	<b>202,981.17</b>	<b>198,723.39</b>	<b>267,489.18</b>	<b>662,248.53</b>	
<b>Program number:</b>	<b>CAPITAL REPLACEMENT</b>	<b>200,000.00</b>	<b>202,981.17</b>	<b>198,723.39</b>	<b>267,489.18</b>	<b>662,248.53</b>	
<b>Department number:</b>	<b>CAPITAL REPLACEMENT</b>	<b>200,000.00</b>	<b>202,981.17</b>	<b>198,723.39</b>	<b>267,489.18</b>	<b>662,248.53</b>	
<b>Expenditure</b>	<b>Subtotal -----</b>	<b>200,000.00</b>	<b>202,981.17</b>	<b>201,629.86</b>	<b>883,132.72</b>	<b>662,248.53</b>	
<b>Fund number:</b>	<b>165 GENERAL CAPITAL FUND</b>		<b>294,865.00-</b>	<b>435,507.47-</b>	<b>272,751.68</b>	<b>656,804.04</b>	<b>107,437.64-</b>





# Proprietary Fund



# Utility Fund

# Budget Detail and History

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6101-30-00	FULL-TIME SALARIES						59,876.56
300-6104-30-00	LONGEVITY						1,134.00
300-6105-30-00	OVERTIME						1,336.62
300-6109-30-00	CHRISTMAS PAY						108.28
300-6113-30-00	OPEB EXPENSE				8,580.47	11,096.74	382.00
300-6122-30-00	PHONE ALLOWANCE						480.00
300-6131-30-00	WORKERS COMPENSATION						1,281.04
300-6132-30-00	UNEMPLOYMENT COMPENSATION						162.00
300-6133-30-00	HEALTH INSURANCE						11,605.44
300-6134-30-00	DENTAL INSURANCE						349.56
300-6141-30-00	TMR5						9,342.96
300-6142-30-00	SOCIAL SECURITY						3,928.87
300-6208-30-00	MOTOR VEHICLE SUPPLIES						1,773.81
300-6320-30-00	OTHER				25.00		
300-6404-30-00	AUTOMOTIVE EQUIPMENT						157.59
300-6501-30-00	COMMUNICATION						35.29
300-6503-30-00	LIABILITY INSURANCE						852.84
300-6507-30-00	UNIFORMS AND CLOTHING						122.96
300-6513-30-00	DATA PROCESSING MAINTENANCE						724.26
300-6531-30-00	DEPRECIATION EXPENSE				3,558.61	4,227.05	6,722.40
<b>Subtotal:</b>					<b>12,164.08</b>	<b>15,323.79</b>	<b>100,376.48</b>
<b>Program number:</b>	<b>ENGINEERING</b>				<b>12,164.08</b>	<b>15,323.79</b>	<b>100,376.48</b>
<b>Department number:</b>	<b>ENGINEERING</b>				<b>12,164.08</b>	<b>15,323.79</b>	<b>100,376.48</b>



# Utility Administration

# Utility Administration

## 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>-</b>	<b>-</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**

# **Budget Detail and History**



Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6101-31-00	FULL-TIME SALARIES	507,015.00	428,976.00	422,592.91	381,154.95	347,021.43	302,381.82
300-6104-31-00	LONGEVITY	3,628.00	2,931.00	2,961.00	3,015.00	3,126.00	2,998.00
300-6105-31-00	OVERTIME	1,000.00	1,000.00	805.53	22.36		
300-6109-31-00	CHRISTMAS PAY	900.00	475.00	471.23	433.11	510.97	483.92
300-6113-31-00	OPEB EXPENSE						1,891.00
300-6120-31-00	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	5,100.00	2,850.00	3,600.00
300-6121-31-00	DEFERRED COMPENSATION				12,441.22-		
300-6122-31-00	PHONE ALLOWANCE	1,500.00	1,920.00	1,920.00	1,490.00	350.00	420.00
300-6131-31-00	WORKERS COMPENSATION		625.00	653.41	660.26	621.35	504.60
300-6132-31-00	UNEMPLOYMENT COMPENSATION	1,250.00	920.00	1,243.81	998.00	57.08	890.97
300-6133-31-00	HEALTH INSURANCE	71,430.00	47,535.00	47,328.67	42,321.52	31,572.27	46,792.50
300-6134-31-00	DENTAL INSURANCE	3,240.00	2,125.00	2,121.33	1,969.07	1,830.00	1,922.28
300-6135-31-00	HSA CONTRIBUTION	21,600.00	10,600.00	10,618.51	6,588.97	6,096.19	
300-6141-31-00	TMRS	78,968.00	63,000.00	64,903.24	58,856.41	62,919.43	51,340.19
300-6142-31-00	SOCIAL SECURITY	39,876.00	29,185.00	30,307.22	28,093.08	23,116.94	21,393.22
300-6144-31-00	SALARY ADJUSTMENT	30,000.00					
300-6201-31-00	OFFICE SUPPLIES	95,000.00	88,300.00	86,522.90	88,542.21	84,829.03	79,571.76
300-6212-31-00	JANITORIAL SUPPLIES	900.00	850.00	659.18	281.11	375.03	361.84
300-6220-31-00	OTHER SUPPLIES	1,000.00	35.00	18.60	494.95	94.82	232.27
300-6301-31-00	BUILDINGS AND GROUNDS	5,000.00	3,500.00	2,281.01	8,557.95	4,269.61	1,544.48
300-6401-31-00	OFFICE EQUIPMENT				17,127.00		
300-6403-31-00	HEATING AND COOLING EQUIPMENT	300.00	300.00	303.05		3,162.90	469.01
300-6501-31-00	COMMUNICATION	28,000.00	28,000.00	28,361.65	25,092.56	26,773.68	26,883.17
300-6502-31-00	RENTAL OF EQUIPMENT	1,300.00	1,300.00	1,063.37	1,063.38	1,063.38	1,215.26
300-6503-31-00	LIABILITY INSURANCE				1,512.44	1,418.76	1,333.56
300-6506-31-00	BUSINESS AND TRAVEL	9,300.00	7,300.00	4,910.09			1,101.86
300-6507-31-00	UNIFORMS AND CLOTHING	3,000.00	3,000.00	1,207.14			
300-6511-31-00	CONTRACTUAL AND FEE SERVICES	95,000.00	45,000.00	39,095.20	119,553.30	74,052.60	48,619.31
300-6512-31-00	UTILITY SERVICES	8,000.00	8,000.00	9,025.47	8,093.82	8,745.34	8,563.66
300-6513-31-00	DATA PROCESSING MAINTENANCE	60,000.00	59,800.00	56,511.28	108,913.99	56,931.84	50,714.92
300-6514-31-00	EMPLOYEE RECOGNITION	15,000.00	7,000.00	7,000.00	6,068.48	6,536.89	7,002.41
300-6518-31-00	EMPLOYEE TRAINING	10,000.00					
300-6531-31-00	DEPRECIATION EXPENSE				35,796.67	28,200.48	27,217.81
300-6610-31-00	OFFICE EQUIPMENT	21,600.00	20,000.00	5,820.00		265.45	.45
300-6612-31-00	OTHER EQUIPMENT	30,000.00	30,000.00				
<b>Subtotal:</b>		<b>1,151,007.00</b>	<b>898,877.00</b>	<b>835,905.80</b>	<b>939,359.37</b>	<b>776,791.47</b>	<b>689,450.27</b>
<b>Program number:</b>	<b>UTILITY ADMINISTRATION</b>	<b>1,151,007.00</b>	<b>898,877.00</b>	<b>835,905.80</b>	<b>939,359.37</b>	<b>776,791.47</b>	<b>689,450.27</b>
<b>Department number:</b>	<b>UTILITY ADMINISTRATION</b>	<b>1,151,007.00</b>	<b>898,877.00</b>	<b>835,905.80</b>	<b>939,359.37</b>	<b>776,791.47</b>	<b>689,450.27</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.

# Budget Detail and History

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6511-32-00	CONTRACTURAL & FEE SERVICES	2,540,000.00	2,540,000.00	2,347,307.42	2,442,211.45	2,387,819.47	2,284,865.67
300-6522-32-00	INTERFUND TRANSFERS	350,000.00	350,000.00	350,000.00	396,046.68	391,877.48	358,784.95
<b>Subtotal:</b>		<b>2,890,000.00</b>	<b>2,890,000.00</b>	<b>2,697,307.42</b>	<b>2,838,258.13</b>	<b>2,779,696.95</b>	<b>2,643,650.62</b>
<b>Program number:</b>	<b>SOLID WASTE</b>	<b>2,890,000.00</b>	<b>2,890,000.00</b>	<b>2,697,307.42</b>	<b>2,838,258.13</b>	<b>2,779,696.95</b>	<b>2,643,650.62</b>
<b>Department number:</b>	<b>SOLID WASTE</b>	<b>2,890,000.00</b>	<b>2,890,000.00</b>	<b>2,697,307.42</b>	<b>2,838,258.13</b>	<b>2,779,696.95</b>	<b>2,643,650.62</b>



# 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 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
<b>Goal</b>				
Increase Training				Safe & Stable
<b>Measure</b>				

Complete 4 hours of training      Yes      Yes      In Progress

### Department Accomplishments

In 2020-2021 fiscal year:

1. Completed a water improvement plan study.
2. Completed a water capital project plan.

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

### STEP PLAN

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

### EXPENDITURE CHANGES

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No major changes



# Budget Detail and History

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6101-33-00	FULL-TIME SALARIES	477,307.00	542,300.00	470,153.75	436,895.56	402,321.76	381,036.20
300-6104-33-00	LONGEVITY	3,648.00	2,788.00	2,828.00	2,408.00	2,090.00	1,874.00
300-6105-33-00	OVERTIME	15,000.00	15,000.00	16,256.27	12,281.08	11,522.13	13,287.51
300-6107-33-00	PART-TIME				2,749.30		
300-6109-33-00	CHRISTMAS PAY	1,100.00	921.00	920.42	866.27	785.08	839.22
300-6110-33-00	INSTRUCTOR PAY	1,560.00					
300-6113-33-00	OPEB EXPENSE						2,698.00
300-6120-33-00	CAR ALLOWANCE	780.00					
300-6122-33-00	PHONE ALLOWANCE	2,160.00	1,320.00	1,320.00	1,320.00	960.00	960.00
300-6131-33-00	WORKERS COMPENSATION		9,581.00	8,222.55	8,314.98	8,787.95	7,943.67
300-6132-33-00	UNEMPLOYMENT COMPENSATION	1,620.00	3,625.00	2,613.23	1,485.32	195.64	1,739.64
300-6133-33-00	HEALTH INSURANCE	67,100.00	55,590.00	54,175.68	54,291.33	51,600.95	57,948.54
300-6134-33-00	DENTAL INSURANCE	3,960.00	3,600.00	3,510.00	3,480.00	3,450.00	2,942.13
300-6135-33-00	HSA CONTRIBUTION	26,400.00	17,700.00	17,700.00	11,507.54	11,942.46	
300-6141-33-00	TMR5	73,714.00	85,300.00	73,208.07	67,381.38	65,182.57	58,448.36
300-6142-33-00	SOCIAL SECURITY	37,223.00	43,500.00	37,253.07	33,931.97	31,914.94	29,431.34
300-6201-33-00	OFFICE SUPPLIES	1,000.00	1,000.00	917.61	1,101.48	1,127.03	1,005.30
300-6204-33-00	LABORATORY SUPPLIES	20,000.00	20,000.00	17,636.58	16,851.60	14,198.68	13,355.68
300-6207-33-00	TIRES & TUBES				516.48	371.12	487.92
300-6208-33-00	MOTOR VEHICLE SUPPLIES		8,500.00	8,499.62	5,727.46	7,072.75	6,346.94
300-6211-33-00	MINOR TOOLS & APPARATUS	3,750.00	3,750.00	3,683.47	2,851.99	2,466.06	2,913.39
300-6212-33-00	JANITORIAL SUPPLIES	1,000.00	1,000.00	937.11	1,143.97	1,080.91	763.39
300-6214-33-00	CHEMICAL & MECHANICAL SUPPLIES	375,000.00	375,000.00	307,181.89	397,467.69	383,997.19	386,680.93
300-6220-33-00	OTHER SUPPLIES	1,000.00	1,000.00	284.90	930.17	1,039.56	1,022.51
300-6301-33-00	BUILDINGS AND GROUNDS	32,500.00	20,000.00	22,174.84	36,189.35	25,736.01	32,665.49
300-6309-33-00	CHLORINATION FACILITIES	6,000.00	3,000.00	4,798.89	1,751.76	3,232.00	3,131.32
300-6311-33-00	WATER SYSTEM	113,000.00	395,115.00	252,025.03	101,390.35	43,156.58	60,860.95
300-6312-33-00	WATER TOWERS & TANKS	15,000.00	7,000.00	3,500.00	15,350.00	4,540.00	4,426.98
300-6402-33-00	MACHINERY & HEAVY EQUIPMENT						28.17
300-6403-33-00	HEATING & COOLING EQUIPMENT	300.00	6,000.00	6,892.87	555.04	463.84	667.76
300-6404-33-00	AUTOMOTIVE EQUIPMENT				2,791.79	990.25	1,218.85
300-6407-33-00	MINOR TOOLS & EQUIPMENT				4,573.81		28.99
300-6501-33-00	COMMUNICATION	16,400.00	16,400.00	17,087.17	16,342.47	14,044.59	14,778.90
300-6503-33-00	LIABILITY INSURANCE				36,398.16	33,439.08	31,354.00
300-6505-33-00	ADVERTISING						44.80
300-6506-33-00	BUSINESS & TRAVEL	7,500.00	4,500.00	4,503.82	4,482.44	4,482.08	4,468.16
300-6507-33-00	UNIFORMS & CLOTHING	3,550.00	3,550.00	3,323.98	1,738.46	1,703.34	1,641.15
300-6511-33-00	CONTRACTURAL AND FEE SERVICES	130,500.00	110,500.00	127,066.71	89,708.55	103,811.08	86,508.82
300-6512-33-00	UTILITY SERVICES	550,000.00	600,000.00	516,007.68	516,717.43	595,803.31	634,755.99
300-6513-33-00	DATA PROCESSING MAINTENANCE	4,300.00	4,300.00		2,650.59	3,747.77	2,928.36
300-6521-33-00	MEMBERSHIPS AND SUBSCRIPTIONS	700.00	700.00		560.00	560.00	561.00
300-6531-33-00	DEPRECIATION EXPENSE				719,178.68	696,861.97	746,868.21

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6612-33-00	OTHER EQUIPMENT	5,000.00	12,930.00	12,927.00			
300-6617-33-00	WATER SYSTEM IMPROVEMENTS	150,000.00	70,100.00	60,513.00			.32-
<b>Subtotal:</b>		<b>2,148,072.00</b>	<b>2,445,570.00</b>	<b>2,058,123.21</b>	<b>2,613,882.45</b>	<b>2,534,678.68</b>	<b>2,598,662.25</b>
<b>Program number:</b>	<b>WATER TREATMENT</b>	<b>2,148,072.00</b>	<b>2,445,570.00</b>	<b>2,058,123.21</b>	<b>2,613,882.45</b>	<b>2,534,678.68</b>	<b>2,598,662.25</b>
<b>Department number:</b>	<b>WATER TREATMENT</b>	<b>2,148,072.00</b>	<b>2,445,570.00</b>	<b>2,058,123.21</b>	<b>2,613,882.45</b>	<b>2,534,678.68</b>	<b>2,598,662.25</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 7,00 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.

# Budget Detail and History

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6511-34-00	CONTRACTURAL AND FEE SERVICES	1,447,350.00	1,447,350.00	1,533,434.18	1,436,839.02	566,643.07	487,922.27
Subtotal:		1,447,350.00	1,447,350.00	1,533,434.18	1,436,839.02	566,643.07	487,922.27
Program number: FRESH WATER SUPPLY		1,447,350.00	1,447,350.00	1,533,434.18	1,436,839.02	566,643.07	487,922.27
Department number: FRESH WATER SUPPLY		1,447,350.00	1,447,350.00	1,533,434.18	1,436,839.02	566,643.07	487,922.27



# 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

### FUNCTION: MAINTAIN A HEALTHY ENVIRONMENT

Increase safety awareness in order to reduce occupational injuries.

### FUNCTION: COMPLY WITH STATE & FEDERAL RULES

Maintain 100% compliance with state and federal rules and regulations through receiving zero compliance deficiencies

### INITIATIVE:

Maintains SCADA (Supervisory Control and Data Acquisition) wireless readings on water pumping stations.

2. Operates sewer treatments plant, storage and pumping facilities.
3. Operates and maintains sewer lines and lift stations
5. Makes sewer taps.
6. Perform required monitoring for public health.
7. Perform customer service at customers’ service addresses.

## Performance Measures

Department Objectives	FY 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
<b>Goal</b>				
Increase Training				Safe & Stable
<b>Measure</b>				
Complete 4 hours of training	Yes	In Progress		

## Department Accomplishments

In 2020-2021 fiscal year:

- |                    |
|--------------------|
| 1. Appointed<br>2. |
|--------------------|

Positions	Full Time	Vacant	Part Time	Total Authorized
<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**

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

**EXPENDITURE CHANGES**

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No major changes

# Budget Detail and History

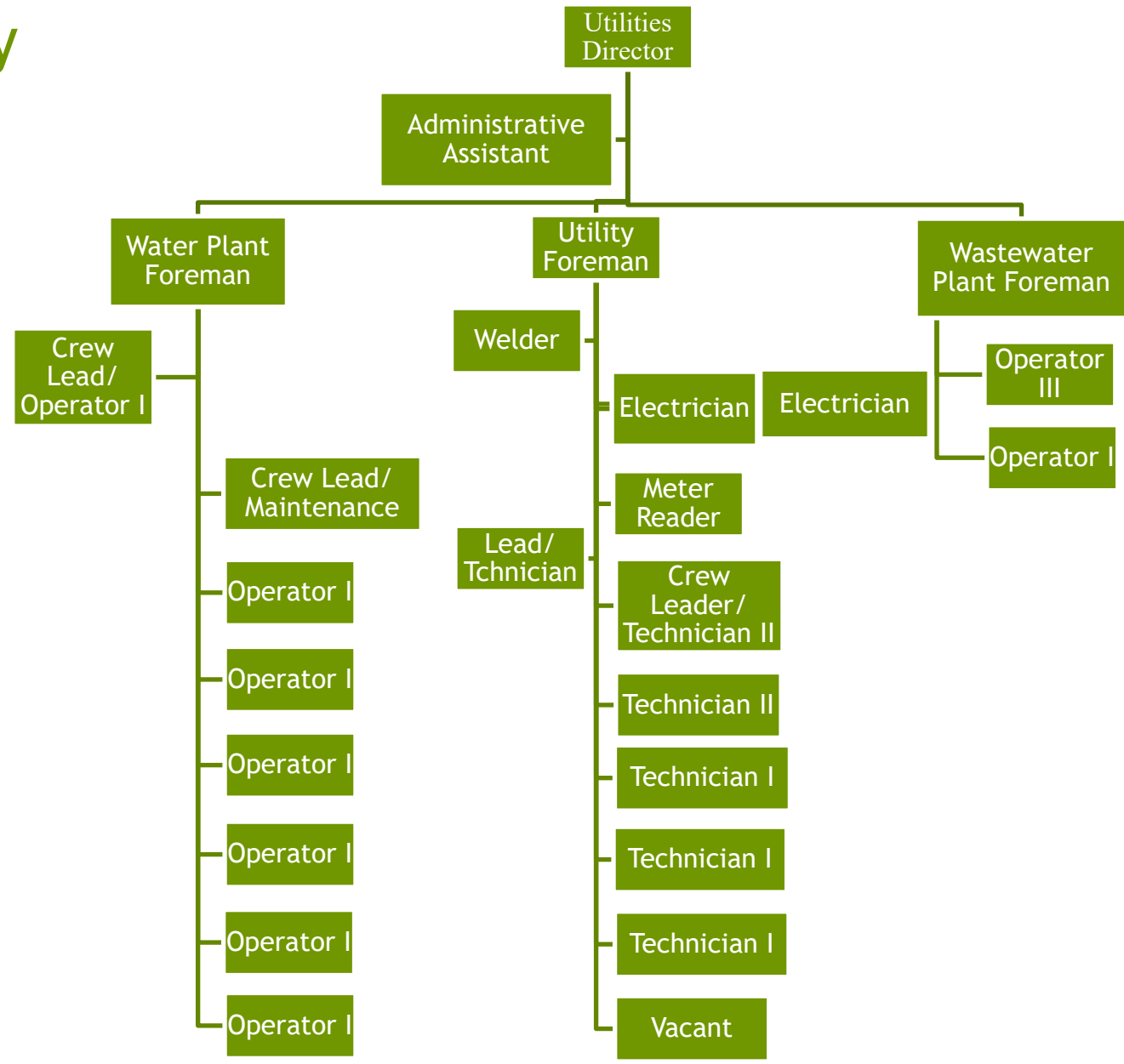
Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6101-35-00	FULL-TIME SALARIES	132,484.00	145,900.00	137,674.19	163,836.51	138,484.90	137,284.29
300-6104-35-00	LONGEVITY	396.00	312.00	332.00	948.00	1,450.00	1,354.00
300-6105-35-00	OVERTIME	9,000.00	12,350.00	10,472.13	8,536.37	7,234.78	7,646.21
300-6109-35-00	CHRISTMAS PAY	300.00	245.00	243.64	270.72	270.69	270.70
300-6110-35-00	INSTRUCTOR PAY	780.00					
300-6113-35-00	OPEB EXPENSE				844.70		3,806.00
300-6122-35-00	PHONE ALLOWANCE	480.00	480.00	480.00	480.00	480.00	480.00
300-6131-35-00	WORKERS COMPENSATION		2,245.00	2,106.11	2,207.36	1,971.03	1,854.58
300-6132-35-00	UNEMPLOYMENT COMPENSATION	486.00	486.00	1,008.00	576.00	27.00	486.00
300-6133-35-00	HEALTH INSURANCE	23,810.00	21,216.00	21,541.77	19,524.82	18,894.84	26,154.65
300-6134-35-00	DENTAL INSURANCE	1,080.00	1,080.00	990.00	960.00	1,080.00	1,048.68
300-6135-35-00	HSA CONTRIBUTION	7,200.00	4,200.00	4,450.00	3,157.67	3,342.33	
300-6141-35-00	TMRs	20,367.00	23,740.00	22,238.72	25,896.97	28,303.17	21,794.07
300-6142-35-00	SOCIAL SECURITY	10,285.00	11,840.00	10,960.72	12,640.29	11,108.60	10,485.49
300-6201-35-00	OFFICE SUPPLIES	200.00	200.00	226.60	10.52	35.49	23.36
300-6204-35-00	LABORATORY SUPPLIES	6,500.00	5,500.00	5,645.05	6,190.62	5,218.57	5,101.76
300-6207-35-00	TIRES AND TUBES				2,301.07	6,135.89	680.58
300-6208-35-00	MOTOR VEHICLE SUPPLIES			100.00	4,582.90	4,902.40	5,316.74
300-6212-35-00	JANITORIAL SUPPLIES	300.00	300.00	328.78	160.00	219.63	204.62
300-6214-35-00	CHEMICAL & MECHANICAL SUPPLIES	75,000.00	75,000.00	85,080.95	66,681.02	69,429.03	64,186.84
300-6220-35-00	OTHER SUPPLIES	400.00	400.00	70.00	238.00	272.00	301.00
300-6301-35-00	BUILDINGS AND GROUNDS	9,500.00	9,500.00	5,011.35	7,250.00	5,285.24	7,150.45
300-6308-35-00	WASTEWATER TREATMENT PLANT	50,000.00	50,000.00	44,538.49	62,659.82	63,508.88	28,522.10
300-6309-35-00	CHLORINATION FACILITIES	3,500.00	3,500.00			1,260.00	1,755.29
300-6402-35-00	MACHINERY AND HEAVY EQUIPMENT				2,117.89	3,779.73	3,378.72
300-6403-35-00	HEATING AND COOLING EQUIPMENT	200.00	200.00				156.50
300-6404-35-00	AUTOMOTIVE EQUIPMENT				45.58	252.93	128.73
300-6501-35-00	COMMUNICATION	1,300.00	1,300.00	1,035.78	1,011.10	934.91	687.38
300-6503-35-00	LIABILITY INSURANCE				9,535.00	9,142.16	8,421.96
300-6505-35-00	ADVERTISING						44.80
300-6506-35-00	BUSINESS AND TRAVEL	2,500.00	2,500.00	2,136.75	632.00	1,307.18	1,130.00
300-6507-35-00	UNIFORMS AND CLOTHING	1,150.00	1,150.00	586.78	835.25	753.39	549.36
300-6511-35-00	CONTRACTURAL AND FEE SERVICES	82,000.00	73,900.00	51,498.66	47,259.80	48,286.38	56,498.14
300-6512-35-00	UTILITY SERVICES	145,000.00	145,000.00	152,426.81	130,376.82	140,196.37	125,233.89
300-6513-35-00	DATA PROCESSING MAINTENANCE	400.00	400.00	373.09	24.00	196.00	154.00
300-6521-35-00	MEMBERSHIPS AND SUBSCRIPTIONS	180.00	180.00		210.00		70.00
300-6531-35-00	DEPRECIATION EXPENSE				426,648.08	401,167.75	408,219.92
300-6601-35-00	BUILDINGS						13,600.00
300-6618-35-00	WASTEWATER SYSTEM IMPROVEMENTS	50,000.00	96,300.00	95,853.13			.19-
<b>Subtotal:</b>		<b>634,798.00</b>	<b>689,424.00</b>	<b>657,409.50</b>	<b>1,006,959.48</b>	<b>974,931.27</b>	<b>944,180.62</b>

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
Program number:	WASTEWATER PLANTS	634,798.00	689,424.00	657,409.50	1,006,959.48	974,931.27	944,180.62
Department number:	WASTEWATER PLANTS	634,798.00	689,424.00	657,409.50	1,006,959.48	974,931.27	944,180.62



# Utility Department

# Utility



# Utility Department

## 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

### FUNCTION: INSTAL NEW WATER METERS

Begin installation of the automated metering infrastructure (AMI).

### FUNCTION: UTILIZE STAFF FOR OPERATIONS

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

### INITIATIVE:

1. Construct water and sewer improvements.
2. Directs and manages infrastructure systems

### Performance Measures

Department Objectives	FY 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
<b>Goal</b> Increase Training				Safe & Stable
<b>Measure</b> Complete 4 hours of training	Yes	Yes	In Progress	

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

# Budget Detail and History

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6101-36-00	FULL-TIME SALARIES	575,738.00	615,110.00	566,839.23	506,831.69	444,701.91	426,078.69
300-6104-36-00	LONGEVITY	3,964.00	2,725.00	2,738.00	3,634.00	4,186.00	2,968.00
300-6105-36-00	OVERTIME	24,000.00	24,000.00	24,785.56	15,048.37	21,164.78	19,563.27
300-6109-36-00	CHRISTMAS PAY	1,400.00	1,085.00	1,082.83	974.56	1,082.84	974.56
300-6110-36-00	INSTRUCTOR PAY	780.00					
300-6113-36-00	OPEB EXPENSE				61,446.00		
300-6122-36-00	PHONE ALLOWANCE	960.00	960.00	920.00	1,400.00	1,680.00	1,200.00
300-6131-36-00	WORKERS COMPENSATION		10,652.00	9,338.84	9,638.79	9,945.64	9,098.44
300-6132-36-00	UNEMPLOYMENT COMPENSATION	2,350.00	4,215.00	3,554.72	2,037.49	218.55	2,260.19
300-6133-36-00	HEALTH INSURANCE	107,440.00	90,882.00	90,418.72	81,757.92	79,562.67	99,689.60
300-6134-36-00	DENTAL INSURANCE	5,040.00	4,590.00	4,590.00	4,185.00	4,350.00	4,296.75
300-6135-36-00	HSA CONTRIBUTION	33,600.00	22,700.00	22,700.00	12,770.23	13,279.50	
300-6141-36-00	TMSR	88,301.00	97,500.00	88,821.41	78,126.39	179,032.51	66,791.59
300-6142-36-00	SOCIAL SECURITY	44,588.00	47,860.00	43,426.19	37,653.47	34,461.02	32,204.13
300-6201-36-00	OFFICE SUPPLIES	200.00	200.00	473.02	365.09	358.03	111.10
300-6207-36-00	TIRES AND TUBES				5,271.33	6,516.30	8,278.51
300-6208-36-00	MOTOR VEHICLE SUPPLIES				27,643.53	36,166.02	40,688.76
300-6211-36-00	MINOR TOOLS & APPARATUS	14,000.00	14,000.00	9,603.52	17,317.78	12,731.86	14,641.16
300-6220-36-00	OTHER SUPPLIES	400.00	400.00	70.78	328.71	258.45	370.07
300-6301-36-00	BUILDINGS AND GROUNDS	6,000.00	15,000.00	12,942.63	3,807.94	4,951.04	4,594.61
300-6307-36-00	SANITARY SEWERS	80,000.00	142,000.00	105,434.79	59,824.02	41,168.21	78,299.09
300-6311-36-00	WATER SYSTEM	130,000.00	80,000.00	74,634.50	86,354.79	138,410.38	115,402.70
300-6314-36-00	METERS AND SETTINGS	35,000.00	35,000.00	16,688.37	22,050.47	18,158.58	22,578.46
300-6401-36-00	OFFICE EQUIPMENT	4,500.00	8,555.00	844.50			
300-6402-36-00	MACHINERY AND HEAVY EQUIPMENT		35,000.00	8,780.00	34,766.58	31,276.64	40,864.49
300-6404-36-00	AUTOMOTIVE EQUIPMENT				3,749.97	4,099.63	5,026.45
300-6501-36-00	COMMUNICATION	11,000.00	11,000.00	9,536.67	8,996.43	8,845.04	8,586.28
300-6503-36-00	LIABILITY INSURANCE				14,143.24	13,965.12	12,178.76
300-6506-36-00	BUSINESS AND TRAVEL	5,000.00	5,000.00	2,333.05	1,757.05	1,928.73	2,373.65
300-6507-36-00	UNIFORMS AND CLOTHING	7,000.00	7,000.00	6,475.55	4,299.63	3,530.97	5,400.85
300-6511-36-00	CONTRACTURAL AND FEE SERVICES	20,000.00	20,000.00	7,541.66	8,236.73	27,894.49	18,477.30
300-6512-36-00	UTILITY SERVICES	9,000.00	9,000.00	9,199.17	8,108.28	8,633.20	9,930.47
300-6513-36-00	DATA PROCESSING MAINTENANCE	3,750.00	8,250.00		3,300.00	3,420.00	3,774.25
300-6521-36-00	MEMBERSHIPS AND SUBSCRIPTIONS	800.00	800.00	156.90	60.00	60.00	
300-6531-36-00	DEPRECIATION EXPENSE				706,412.09	707,029.44	654,161.08
300-6611-36-00	MACHINERY AND EQUIPMENT		94,000.00				.35
300-6613-36-00	MOTOR VEHICLES						.29-
300-6617-36-00	WATER SYSTEM IMPROVEMENTS	50,000.00	3,964.00				
300-6618-36-00	WASTEWATER SYSTEM IMPROVEMENTS		14,000.00	13,078.00			.26-
<b>Subtotal:</b>		<b>1,264,811.00</b>	<b>1,425,448.00</b>	<b>1,137,008.61</b>	<b>1,709,405.57</b>	<b>1,863,067.55</b>	<b>1,710,863.06</b>

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
Program number:	UTILITY DEPARTMENT	1,264,811.00	1,425,448.00	1,137,008.61	1,709,405.57	1,863,067.55	1,710,863.06
Department number:	UTILITY DEPARTMENT	1,264,811.00	1,425,448.00	1,137,008.61	1,709,405.57	1,863,067.55	1,710,863.06



# 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 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
<b>Goal</b> Maintain certification	yes	yes	In Progress	Honorable & Service-Minded
<b>Measure</b> Taking classes as they become available				
<b>Goal</b> Maintain City Vehicles				Honorable & Service-Minded
<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 2020-2021 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
Fleet Foreman	50,694	52,215	53,782	55,395	57,057	58,769	60,532	62,348	64,218	66,145
Fleet Technician II	41,706	42,958	44,246	45,574	46,941	48,349	49,800	51,294	52,832	54,417
Fleet Technician I	37,829	38,964	40,133	41,337	42,577	43,854	45,170	46,525	47,921	49,358
Plant Operator	50,694	52,215	53,782	55,395	57,057	58,769	60,532	62,348	64,218	66,145

## EXPENDITURE CHANGES

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No major change

# Budget Detail and History



Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6101-37-00	FULL-TIME SALARIES	70,599.00	71,578.00	71,371.70			126,525.18
300-6104-37-00	LONGEVITY	666.00	528.00	528.00			780.00
300-6105-37-00	OVERTIME	300.00	140.00	238.88			1,481.27
300-6109-37-00	CHRISTMAS PAY	150.00	136.00	135.35			297.78
300-6113-37-00	OPEB EXPENSE						894.00
300-6122-37-00	PHONE ALLOWANCE	240.00	240.00	240.00			240.00
300-6131-37-00	WORKERS COMPENSATION	2,115.00	2,115.00	2,106.96			2,634.48
300-6132-37-00	UNEMPLOYMENT COMPENSATION	210.00	210.00	210.60			566.95
300-6133-37-00	HEALTH INSURANCE	14,660.00	12,930.00	12,930.34			28,607.44
300-6134-37-00	DENTAL INSURANCE	540.00	540.00	523.11			1,165.16
300-6135-37-00	HSA CONTRIBUTION	3,600.00	2,665.00	2,664.03			
300-6141-37-00	TMRS	11,129.00	10,840.00	10,784.65			19,172.68
300-6142-37-00	SOCIAL SECURITY	5,620.00	5,187.00	5,023.71			9,315.11
300-6201-37-00	OFFICE SUPPLIES						307.64
300-6207-37-00	TIRES AND TUBES	25,000.00	50,000.00	25,951.80			296.87
300-6208-37-00	MOTOR VEHICLE SUPPLIES	60,000.00	75,300.00	40,667.77			3,707.25
300-6211-37-00	MINOR TOOLS AND APPARATUS						8,859.10
300-6212-37-00	JANITORIAL SUPPLIES						1,497.29
300-6214-37-00	CHEMICAL & MECHANICAL SUPPLIES						1,671.92
300-6220-37-00	OTHER SUPPLIES						341.71
300-6301-37-00	BUILDINGS AND GROUNDS						7,837.53
300-6402-37-00	MACHINERY AND HEAVY EQUIPMENT	25,000.00	24,700.00	18,509.63			248.27
300-6403-37-00	HEATING AND COOLING EQUIPMENT						439.19
300-6404-37-00	AUTOMOTIVE EQUIPMENT	35,000.00	35,000.00	16,437.27			720.33
300-6501-37-00	COMMUNICATION						3,632.14
300-6503-37-00	LIABILITY INSURANCE						1,650.88
300-6506-37-00	BUSINESS AND TRAVEL						147.95
300-6507-37-00	UNIFORMS AND CLOTHING						1,224.03
300-6511-37-00	CONTRACTURAL AND FEE SERVICES						766.50
300-6512-37-00	UTILITY SERVICES						11,472.30
300-6513-37-00	DATA PROCESSING MAINTENANCE						2,242.24
300-6521-37-00	MEMBERSHIPS AND SUBSCRIPTIONS						9.20
300-6522-37-00	INTERFUND TRANSFERS				226,199.35	217,647.22	
300-6531-37-00	DEPRECIATION EXPENSE				31,475.81	36,806.68	41,301.56
300-6611-37-00	MACHINERY AND EQUIPMENT						525.70
<b>Subtotal:</b>		<b>254,829.00</b>	<b>292,109.00</b>	<b>208,323.80</b>	<b>257,675.16</b>	<b>254,453.90</b>	<b>280,579.65</b>
<b>Program number:</b>	<b>UTILITY FUND VEHICLE SERVICES</b>	<b>254,829.00</b>	<b>292,109.00</b>	<b>208,323.80</b>	<b>257,675.16</b>	<b>254,453.90</b>	<b>280,579.65</b>
<b>Department number:</b>	<b>UTILITY FUND VEHICLE SERVICES</b>	<b>254,829.00</b>	<b>292,109.00</b>	<b>208,323.80</b>	<b>257,675.16</b>	<b>254,453.90</b>	<b>280,579.65</b>



# 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.

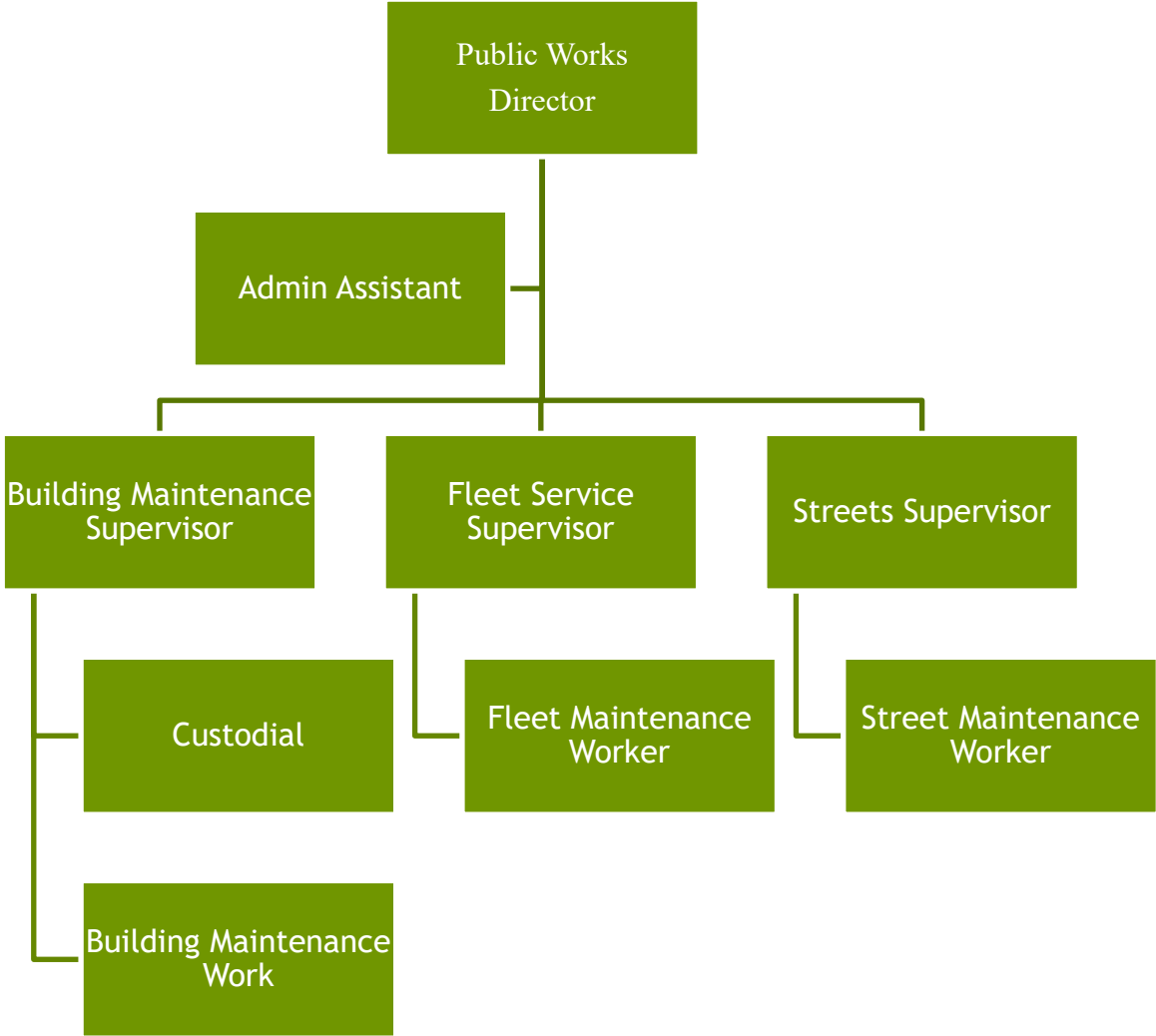
# **Budget Detail and History**

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6131-39-00	WORKERS COMPENSATION	25,000.00					
300-6201-39-00	OFFICE SUPPLIES	15,000.00					
300-6502-39-00	RENTAL OF EQUIPMENT	46,385.00					
300-6503-39-00	LIABILITY INSURANCE	123,750.00	73,632.00	73,646.28			
300-6513-39-00	DATA PROCESSING MAINTENANCE	50,000.00	25,000.00	27,915.28	22,895.90	6,498.15	8,376.29
300-6522-39-00	INTERFUND TRANSFER	775,000.00	798,025.00	750,000.00	843,425.07	772,679.30	944,365.26
300-6622-39-00	CONTINGENCY	293,780.00	25,328.00			3,352.85	
<b>Subtotal:</b>		<b>1,328,915.00</b>	<b>921,985.00</b>	<b>851,561.56</b>	<b>866,320.97</b>	<b>782,530.30</b>	<b>952,741.55</b>
<b>Program number:</b>	<b>UTILITY NON-DEPARTMENTAL</b>	<b>1,328,915.00</b>	<b>921,985.00</b>	<b>851,561.56</b>	<b>866,320.97</b>	<b>782,530.30</b>	<b>952,741.55</b>
<b>Department number:</b>	<b>UTILITY NON-DEPARTMENTAL</b>	<b>1,328,915.00</b>	<b>921,985.00</b>	<b>851,561.56</b>	<b>866,320.97</b>	<b>782,530.30</b>	<b>952,741.55</b>



# Streets

# Public Works



# 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 2019-20	FY 2020-21	FY 2021-22	City-Wide Goal
<b>Goal</b>				
Implement a curb and gutter replacement program.				Smart Growth
<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	Smart Growth
<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	Smart Growth
<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				Honorable & Service-Minded
<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>11</b>
<b>Grant Funded</b>	-	-	-	-
<b>Total Authorized</b>	<b>10</b>	<b>1</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

# Budget Detail and History

Fund: 415 STREET DEPARTMENT FUND

Department: 1 STREET DEPARTMENT

Program: STREET DEPARTMENT

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
415-6101-01-00	FULL-TIME SALARIES	446,420.00	507,262.00	523,497.07	397,570.33	356,023.47	359,306.39
415-6104-01-00	LONGEVITY	6,376.00	5,294.00	5,312.00	4,340.00	4,054.00	4,162.00
415-6105-01-00	OVERTIME	2,500.00	991.00	2,368.25	1,099.22	4,298.05	3,360.21
415-6109-01-00	CHRISTMAS PAY	1,000.00	813.00	812.11	866.24	812.11	893.33
415-6110-01-00	INSTRUCTOR PAY	1,560.00					
415-6122-01-00	PHONE ALLOWANCE	960.00	1,590.00	1,450.00	960.00	720.00	720.00
415-6131-01-00	WORKERS COMPENSATION	20,900.00	20,970.00	21,525.83	12,559.49	13,802.88	13,114.17
415-6132-01-00	UNEMPLOYMENT COMPENSATION	1,701.00	1,900.00	2,786.15	1,439.89	24.57	1,714.66
415-6133-01-00	HEALTH INSURANCE	72,020.00	64,428.00	64,520.21	59,497.18	58,038.31	70,145.58
415-6134-01-00	DENTAL INSURANCE	3,600.00	3,390.00	3,450.00	3,300.00	3,270.00	3,044.01
415-6135-01-00	HSA CONTRIBUTION	24,000.00	16,775.00	17,275.00	11,104.73	11,695.54	
415-6141-01-00	TMRS	69,132.00	74,205.00	79,345.80	60,171.26	56,546.89	56,806.56
415-6142-01-00	SOCIAL SECURITY	34,908.00	36,705.00	39,378.90	29,595.03	27,199.43	27,052.83
415-6201-01-00	OFFICE SUPPLIES	4,500.00	5,500.00	5,280.58	300.23	516.08	433.61
415-6207-01-00	TIRES AND TUBES		2,500.00		5,301.16	5,901.37	5,968.78
415-6208-01-00	MOTOR VEHICLE SUPPLIES	30,000.00	40,000.00	26,995.47	22,875.72	28,143.63	28,010.43
415-6211-01-00	MINOR TOOLS & APPARATUS	5,000.00	6,000.00	5,394.59	5,708.26	5,771.05	13,424.88
415-6216-01-00	BOTANICAL & AGR. SUPPLIES	1,500.00	1,500.00	449.50	623.70	951.46	973.30
415-6220-01-00	OTHER SUPPLIES	1,500.00	1,200.00	992.44	835.28	884.12	836.61
415-6301-01-00	BUILDINGS AND GROUNDS REPAIRS						42.85
415-6303-01-00	STREETS AND ALLEYS REPAIRS	250,000.00	250,000.00	87,478.42	176,479.27	158,937.98	226,822.20
415-6306-01-00	STORM SEWERS REPAIRS AND MAINT						1,122.00
415-6401-01-00	OFFICE EQUIPMENT					7.50	
415-6402-01-00	MACHINERY AND HEAVY EQUIPMENT	35,000.00	35,000.00	38,215.38	34,764.02	33,463.16	27,437.52
415-6404-01-00	AUTOMOTIVE EQUIPMENT		2,500.00		1,215.75	559.03	2,747.75
415-6408-01-00	SIGNAL AND SIGN SYSTEM	10,000.00	10,000.00	5,466.20	8,252.72	17,978.52	12,504.66
415-6501-01-00	COMMUNICATION	3,000.00	5,025.00	2,803.02	1,647.48	1,506.44	1,259.58
415-6503-01-00	LIABILITY INSURANCE	10,800.00	11,205.00	11,204.71	10,906.80	10,833.88	10,102.12
415-6505-01-00	ADVERTISING						140.00
415-6506-01-00	BUSINESS AND TRAVEL	3,000.00	16,807.00	16,806.95	30.00	225.98	30.00
415-6507-01-00	UNIFORMS AND CLOTHING	6,000.00	5,610.00	4,764.33	1,836.63	2,713.81	2,796.98
415-6511-01-00	CONTRACTUAL AND FEE SERVICES	100,000.00	50,000.00	97,996.30	46,104.38	39,093.80	40,945.47
415-6512-01-00	UTILITY SERVICES	190,000.00	190,000.00	165,394.54	179,541.30	188,101.03	194,411.45
415-6513-01-00	DATA PROCESSING MAINTENANCE	5,500.00	5,500.00		3,430.00	4,069.99	8,107.61
415-6521-01-00	MEMBERSHIPS AND SUBSCRIPTIONS	5,000.00	5,000.00	5,000.00	2,500.00	2,500.00	2,500.00
415-6522-01-00	INTERFUND TRANSFERS	200,000.00	480,000.00	480,000.00	113,099.67	208,823.61	443,903.38
415-6611-01-00	CAPITAL MACHINERY AND EQUIP	23,861.00	26,200.00	26,177.96		29,352.37	17,640.00
415-6613-01-00	CAPITAL MOTOR VEHICLES					21,897.00	
415-6616-01-00	CAPITAL OUTLAY STREET IMPROV	750,000.00	1,100,000.00	99.99	66,900.93		546,284.02
415-6701-01-00	PRIN.-GEN. OBLIGATION BONDS	396,000.00	350,000.00	350,000.00	345,000.00	335,000.00	330,000.00
415-6705-01-00	AGENT AND ADMINISTRATION FEE	450.00	450.00	450.00	835.00	450.00	400.00
415-6711-01-00	INT.-GEN. OBLIGATION BONDS	35,506.20	103,615.00	103,612.50	110,512.50	117,212.50	123,812.50

Fund: 415 STREET DEPARTMENT FUND

Department: 1 STREET DEPARTMENT

Program: STREET DEPARTMENT

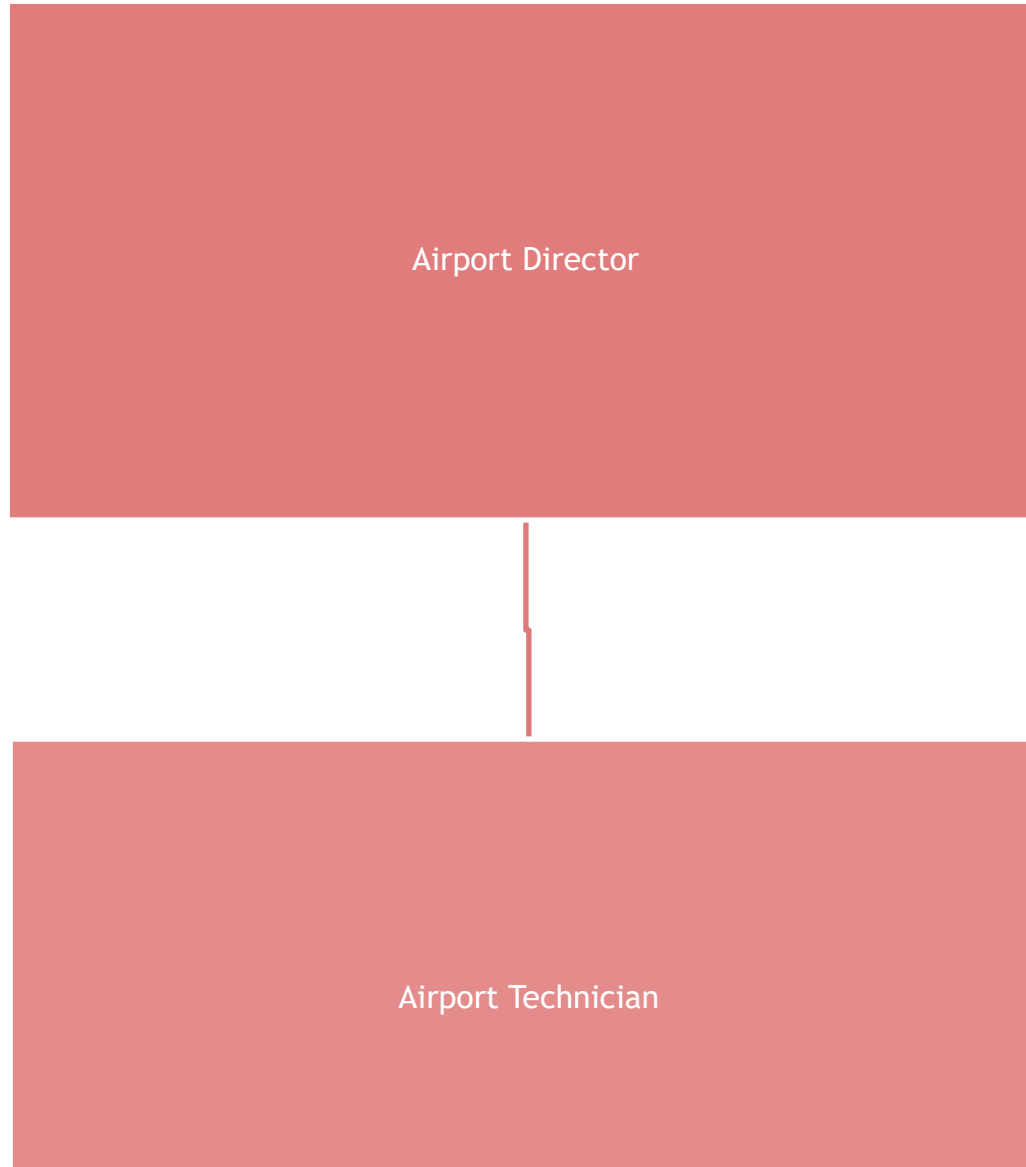
Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
<b>Subtotal:</b>							
		2,751,694.20	3,437,935.00	2,196,304.20	1,721,204.17	1,751,379.56	2,582,977.44
Program number:	STREET DEPARTMENT	2,751,694.20	3,437,935.00	2,196,304.20	1,721,204.17	1,751,379.56	2,582,977.44
Department number:	STREET DEPARTMENT	2,751,694.20	3,437,935.00	2,196,304.20	1,721,204.17	1,751,379.56	2,582,977.44
Expenditure	Subtotal -----	2,751,694.20	3,437,935.00	2,196,304.20	1,721,204.17	1,751,379.56	2,582,977.44
Fund number:	415 STREET DEPARTMENT FUND	1,200,194.20		631,757.83	746,537.76-	321,503.73-	43,920.30-



# Airport Fund

# Airport





# Airport

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## Mission Statement

The Mount Pleasant Regional Airport is a general aviation airport providing business and community air transportation services for an area that includes over 26,000 people, as well as numerous industries and businesses. Existing runway facilities at the Airport 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 Regional Airport.

## Function & Initiative

**FUNCTION: MARKET OFF AVAILABLE PROPERTY**

Market available land to commercial developers.

**FUNCTION: MARKET ATTRACTION& SUSTAINABILITY**

Continue working with contracted Air Service Development Consultant to determine market attraction and sustainability of new hub air service

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>	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 changes



# Budget Detail and History

Department: 31 AIRPORT Program: AIRPORT  
 Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
435-6101-31-00	FULL TIME SALARIES	166,348.00	175,725.00	173,106.64	169,923.47	155,609.40	160,579.23
435-6104-31-00	LONGEVITY	2,396.00	2,098.00	2,120.00	1,980.00	1,836.00	1,692.00
435-6105-31-00	OVERTIME	1,500.00	1,500.00	1,200.55	554.80	1,265.54	490.79
435-6109-31-00	CHRISTMAS PAY	300.00	325.00	324.86	324.84	297.77	297.79
435-6113-31-00	OPEB EXPENSE				13,632.46	1,154.12	922.00
435-6120-31-00	TRAVEL ALLOWANCE	3,000.00	6,000.00	6,000.00	3,375.00	3,000.00	3,000.00
435-6122-31-00	PHONE ALLOWANCE	840.00	840.00	840.00	840.00	480.00	480.00
435-6131-31-00	WORKERS COMPENSATION	1,890.00	4,250.00	3,865.16	2,131.34	2,030.80	1,895.93
435-6132-31-00	UNEMPLOYMENT COMPENSATION	36.00	432.00	756.00	432.00	27.00	486.00
435-6133-31-00	HEALTH INSURANCE	23,810.00	21,680.00	21,678.60	21,203.56	19,879.23	28,164.53
435-6134-31-00	DENTAL INSURANCE	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	1,048.68
435-6135-31-00	HSA CONTRIBUTION	7,200.00	1,650.00	4,250.00	3,552.26	3,647.74	
435-6141-31-00	TMRS	26,192.00	31,975.00	27,350.10	26,274.90	35,736.19	23,479.56
435-6142-31-00	SOCIAL SECURITY	13,225.00	15,560.00	13,188.45	12,434.31	11,756.35	11,037.94
435-6143-31-00	COMPENSATED ABSENCES				4,190.65		
435-6144-31-00	SALARY ADJUSTMENT	5,000.00	226.00				
435-6201-31-00	OFFICE SUPPLIES	800.00	800.00	386.96	867.10	1,296.92	919.80
435-6207-31-00	TIRES AND TUBES	2,000.00	2,000.00		934.22	1,027.00	1,887.24
435-6208-31-00	MOTOR VEHICLE SUPPLIES	4,000.00	6,000.00	4,220.90	3,486.87	5,786.48	3,787.90
435-6209-31-00	AVIATION FUEL	480,000.00	450,000.00	372,433.88	361,931.26	437,939.60	482,434.27
435-6211-31-00	MINOR TOOLS & APPARATUS	500.00	500.00	109.98	203.23	509.29	238.85
435-6212-31-00	JANITORIAL SUPPLIES	1,500.00	1,500.00	550.21	1,487.11	1,573.28	1,420.17
435-6220-31-00	OTHER SUPPLIES	5,000.00	5,000.00	2,802.61	5,927.50	3,403.75	5,148.28
435-6301-31-00	BUILDINGS AND GROUNDS	6,000.00	4,000.00	3,576.81	3,539.99	5,556.18	2,922.47
435-6402-31-00	MACHINERY AND HEAVY EQUIPMENT	7,000.00	7,000.00	3,822.76	4,620.83	6,331.27	8,735.87
435-6403-31-00	HEATING AND COOLING EQUIPMENT	1,000.00	1,000.00	323.47	124.30	3,536.96	390.09
435-6404-31-00	AUTOMOTIVE EQUIPMENT	2,000.00	2,000.00	1,289.88	1,811.06	3,052.74	2,376.49
435-6501-31-00	COMMUNICATION	13,900.00	13,900.00	10,551.16	12,195.26	12,318.47	12,485.80
435-6503-31-00	LIABILITY INSURANCE	15,600.00	15,511.00	15,510.23	14,925.67	14,240.28	13,568.00
435-6506-31-00	BUSINESS AND TRAVEL	1,000.00	1,000.00				879.33
435-6507-31-00	UNIFORMS AND CLOTHING	1,000.00	1,000.00	289.90	517.95	719.81	221.25
435-6511-31-00	CONTRACTUAL AND FEE SERVICES	8,000.00	8,000.00	6,692.65	7,959.92	7,024.42	2,466.00
435-6512-31-00	UTILITY SERVICES	25,000.00	25,000.00	21,326.53	22,516.91	23,548.84	23,396.61
435-6513-31-00	DATA PROCESSING MAINTENANCE	3,500.00	3,500.00	3,320.12	381.80	2,190.72	3,266.52
435-6521-31-00	MEMBERSHIPS AND SUBSCRIPTIONS	500.00	500.00	267.50	566.45	534.45	507.45
435-6522-31-00	INTERFUND TRANSFERS	50,000.00	36,996.00	36,996.00	138,637.85	28,206.24	35,056.00
435-6529-31-00	SALES TAX	900.00	900.00	856.29	1,060.07	952.55	936.45
435-6531-31-00	DEPRECIATION EXPENSE				570,424.92	565,629.95	555,163.55
435-6611-31-00	MACHINERY AND EQUIPMENT	6,000.00	15,500.00				
Subtotal:		888,017.00	864,948.00	741,088.20	1,416,049.86	1,363,179.34	1,391,782.84

Department: 31 AIRPORT

Program: AIRPORT

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
Program number:	AIRPORT	888,017.00	864,948.00	741,088.20	1,416,049.86	1,363,179.34	1,391,782.84
Department number:	AIRPORT	888,017.00	864,948.00	741,088.20	1,416,049.86	1,363,179.34	1,391,782.84
Expenditure	Subtotal -----	888,017.00	864,948.00	741,088.20	1,276,000.06	1,363,179.34	1,391,782.84
Fund number:	435 AIRPORT FUND		72,548.00	8,606.79	519,983.22	523,309.81	419,480.43



# **TXDOT Ramp Grant Fund**

# **Budget Detail and History**

Fund: 437 TXDOT RAMP GRANT FUND

Department: 31 TXDOT RAMP GRANT

Program: TXDOT RAMP GRANT

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
437-6301-31-00	BUILDINGS AND GROUNDS	100,000.00		655.00	11,309.70	62,241.48	47,948.00
437-6511-31-00	CONTRACTUAL AND FEE SERVICES		5,996.00		5,966.00	5,966.00	5,996.00
437-6621-31-00	OTHER IMPROVEMENTS		150,000.00	148,628.00			
Subtotal:		100,000.00	155,996.00	149,283.00	17,275.70	68,207.48	53,944.00
Program number:	TXDOT RAMP GRANT	100,000.00	155,996.00	149,283.00	17,275.70	68,207.48	53,944.00
Department number:	TXDOT RAMP GRANT	100,000.00	155,996.00	149,283.00	17,275.70	68,207.48	53,944.00
Expenditure	Subtotal -----	100,000.00	155,996.00	149,283.00	156,303.70	68,207.48	53,944.00
Fund number:	437 TXDOT RAMP GRANT FUND			62,287.00	9,028.00		8,084.00-



# Special Revenue Funds



# Tourism Fund





# Tourism

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## **Mission Statement**

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

# Budget Detail and History

Fund: 409 TOURISM/HISTORICAL BUDGET FUND

Department: 8 TOURISM/HISTORICAL BUDGET

Program: TOURISM/HISTORICAL BUDGET

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
409-6201-08-00	OFFICE SUPPLIES	2,060.00					
409-6220-08-00	OTHER SUPPLIES	6,000.00	7,500.00	6,305.26	5,938.00	19,352.16	2,602.85
409-6506-08-00	BUSINESS AND TRAVEL	2,500.00	2,500.00	907.70			
409-6509-08-00	PROMOTIONS	48,300.00	51,500.00	46,326.87	21,617.39	22,875.11	14,612.00
409-6511-08-00	CONTRACTUAL AND FEE SERVICES	39,000.00	30,000.00	72,467.70	6,027.81	32,777.00	19,450.00
409-6550-08-00	FACADE GRANT	35,000.00	35,000.00	22,778.15			
409-6621-08-00	OTHER IMPROVEMENTS	135,000.00	425,300.00	253,038.13			
Subtotal:		267,860.00	551,800.00	401,823.81	33,583.20	75,004.27	36,664.85
Program number:	TOURISM/HISTORICAL BUDGET	267,860.00	551,800.00	401,823.81	33,583.20	75,004.27	36,664.85
Department number:	TOURISM/HISTORICAL BUDGET	267,860.00	551,800.00	401,823.81	33,583.20	75,004.27	36,664.85
Expenditure	Subtotal -----	267,860.00	551,800.00	401,823.81	33,583.20	75,004.27	36,664.85
Fund number:	409 TOURISM/HISTORICAL BUDGET FUND		50,300.00	108,176.19-	11,843.55-	24,837.12	7,561.15-



# Civic Center Fund



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

# Civic Center

## Mission Statement

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

## Function & Initiative

**FUNCTION: HOST EVENTS FOR THE CITY**  
 Create new marketing materials to promote the facility (event brochures, handouts, folders, etc.), and participate in Texas Association of Venues and Facilities and IAVM

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

## STEP PLAN

Step	1	2	3	4	5	6	7	8	9	10
Manager	53,229	54,826	56,471	58,165	59,910	61,707	63,558	65,465	67,429	69,452
Assistant Manager	37,829	38,964	40,133	41,337	42,577	43,854	45,170	46,525	47,921	49,358
Event Service II	32,678	33,658	34,668	35,708	36,779	37,883	39,019	40,190	41,396	42,638
Event Service I	31,122	32,056	33,017	34,008	35,028	36,079	37,161	38,276	39,424	40,607

## EXPENDITURE CHANGES

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No major changes

# **Budget Detail and History**



Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
400-6101-41-00	FULL-TIME SALARIES	242,643.00	142,083.00	128,376.62	160,568.62	163,643.34	191,439.49
400-6104-41-00	LONGEVITY	728.00	296.00	494.00	474.00	544.00	1,534.00
400-6105-41-00	OVERTIME	2,343.00	1,000.00	486.10	1,615.77	2,452.96	2,391.59
400-6109-41-00	CHRISTMAS PAY	600.00	245.00	243.64	297.79	324.84	460.20
400-6113-41-00	OPEB EXPENSE					1,497.35	1,420.00
400-6122-41-00	PHONE ALLOWANCE	480.00	1,120.00	800.00	480.00	480.00	400.00
400-6131-41-00	WORKERS COMPENSATION	3,501.00	4,100.00	3,761.32	2,098.40	2,041.39	2,080.26
400-6132-41-00	UNEMPLOYMENT COMPENSATION	800.00	560.00	1,037.35	720.00	257.45	812.18
400-6133-41-00	HEALTH INSURANCE	47,620.00	32,000.00	25,530.16	29,627.25	27,925.35	36,540.35
400-6134-41-00	DENTAL INSURANCE	2,160.00	1,245.00	1,005.00	1,320.00	1,500.00	1,747.80
400-6135-41-00	HSA CONTRIBUTION	14,400.00	5,000.00	4,650.00	4,330.49	5,019.51	
400-6141-41-00	TMRS	37,035.00	24,000.00	19,406.06	24,340.00	49,982.80	28,399.49
400-6142-41-00	SOCIAL SECURITY	18,699.00	9,200.00	8,762.33	11,323.02	12,634.12	14,269.03
400-6143-41-00	COMPENSATED LEAVE					1,655.15-	
400-6201-41-00	OFFICE SUPPLIES	800.00		1,409.64	495.38	488.63	419.95
400-6207-41-00	TIRES AND TUBES				255.62		
400-6208-41-00	MOTOR VEHICLE SUPPLIES				226.32	322.87	310.48
400-6211-41-00	MINOR TOOLS AND APPARATUS	500.00	771.00	9.99	191.72	435.50	303.36
400-6212-41-00	JANITORIAL SUPPLIES	5,000.00		4,065.79	5,568.74	12,157.28	11,832.43
400-6216-41-00	BOTANICAL & AGR. SUPPLIES	1,200.00	3,000.00	2,084.50	1,325.52	3,760.46	4,229.36
400-6220-41-00	OTHER SUPPLIES	2,000.00	10,000.00	4,159.61	8,242.76	25,471.74	16,960.74
400-6301-41-00	BUILDINGS AND GROUNDS	10,000.00		4,025.78	9,141.78	7,763.62	15,624.87
400-6402-41-00	MACHINERY AND HEAVY EQUIPMENT						65.76
400-6403-41-00	HEATING AND COOLING EQUIPMENT	1,000.00	1,000.00	629.82	1,801.79	4,781.90	1,317.36
400-6404-41-00	AUTOMOTIVE EQUIPMENT				413.62	14.50	229.35
400-6407-41-00	MINOR TOOLS AND EQUIPMENT				29.16	147.57	89.26
400-6420-41-00	OTHER					13,871.56	
400-6501-41-00	COMMUNICATION	8,100.00		8,208.05	7,980.09	8,071.39	8,100.04
400-6503-41-00	LIABILITY INSURANCE	7,800.00		7,781.05	7,791.48	7,152.88	6,646.28
400-6506-41-00	BUSINESS AND TRAVEL				76.94	927.64	1,139.75
400-6507-41-00	UNIFORMS AND CLOTHING	700.00			271.84	525.84	489.86
400-6511-41-00	CONTRACTUAL AND FEE SERVICES	2,000.00	7,100.00	3,627.71	7,186.71	5,498.15	5,832.53
400-6512-41-00	UTILITY SERVICES	30,000.00	33,000.00	31,038.57	27,587.63	30,259.50	39,308.97
400-6513-41-00	DATA PROCESSING MAINTENANCE	2,500.00	11,383.00	8,841.40	2,480.07	827.92	1,488.93
400-6521-41-00	MEMBERSHIPS AND SUBSCRIPTIONS					494.00	688.00
400-6531-41-00	DEPRECIATION EXPENSE					63,451.13	73,282.19
400-6612-41-00	OTHER EQUIPMENT				24,326.01	102,231.15	
400-6621-41-00	OTHER IMPROVEMENTS		52,897.00			102,231.15-	32-
<b>Subtotal:</b>		<b>442,609.00</b>	<b>340,000.00</b>	<b>270,434.49</b>	<b>342,588.52</b>	<b>453,072.04</b>	<b>469,853.54</b>
<b>Program number:</b>	<b>CIVIC CENTER</b>	<b>442,609.00</b>	<b>340,000.00</b>	<b>270,434.49</b>	<b>342,588.52</b>	<b>453,072.04</b>	<b>469,853.54</b>

Fund: 400 CIVIC CENTER FUND

Department: 41 CIVIC CENTER

Program: CIVIC CENTER

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
Department number:	CIVIC CENTER	442,609.00	340,000.00	270,434.49	342,588.52	453,072.04	469,853.54
Expenditure	Subtotal -----	442,609.00	340,000.00	270,434.49	318,759.61	453,072.04	470,544.54
Fund number:	400 CIVIC CENTER FUND			111,240.67-	3,593.15	59,161.76	31,809.92



# Hotel/Motel Tax



# Hotel/Motel Tax

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## **Mission Statement**

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

# Budget Detail and History

Fund: 490 HOTEL/MOTEL TAX FUND

Department: 50 HOTEL/MOTEL TAX

Program: HOTEL/MOTEL TAX

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
490-6420-50-00	OTHER		3,170.00		500.00		
490-6511-50-00	CONTRACTUAL AND FEE SERVICES	182,140.00	176,830.00	221,921.65	176,830.00	172,967.50	166,680.00
490-6522-50-00	INTERFUND TRANSFERS	447,860.00	376,500.00	389,025.16	325,464.41	350,556.31	356,597.93
Subtotal:		630,000.00	556,500.00	610,946.81	502,794.41	523,523.81	523,277.93
Program number:	HOTEL/MOTEL TAX	630,000.00	556,500.00	610,946.81	502,794.41	523,523.81	523,277.93
Department number:	HOTEL/MOTEL TAX	630,000.00	556,500.00	610,946.81	502,794.41	523,523.81	523,277.93
Expenditure	Subtotal -----	630,000.00	556,500.00	610,946.81	502,794.41	523,523.81	523,277.93
Fund number:	490 HOTEL/MOTEL TAX FUND			19,967.42	27,556.58	6,276.46-	1,256.29



# 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.

# Budget Detail and History

Fund: 410 CEMETERY FUND

Department: 42 CEMETERY

Program: CEMETERY

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
410-6216-42-00	BOTANICAL & AGR. SUPPLIES		500.00				
410-6301-42-00	BUILDINGS AND GROUNDS	10,700.00	500.00		5,712.98		
410-6511-42-00	CONTRACTUAL AND FEE SERVICES	34,800.00	60,000.00	59,993.00	39,492.54	39,725.00	31,125.25
410-6513-42-00	DATA PROCESSING MAINTENANCE	1,900.00	1,900.00	1,837.50	1,750.00	1,750.00	1,580.00
410-6530-42-00	MISCELLANEOUS EXPENSE	2,600.00					
410-6620-42-00	LAND		50,000.00	41,176.81			
410-6621-42-00	OTHER IMPROVEMENTS				17,595.00		
Subtotal:		50,000.00	112,900.00	103,007.31	64,550.52	41,475.00	32,705.25
Program number:	CEMETERY	50,000.00	112,900.00	103,007.31	64,550.52	41,475.00	32,705.25
Department number:	CEMETERY	50,000.00	112,900.00	103,007.31	64,550.52	41,475.00	32,705.25
Expenditure	Subtotal -----	50,000.00	112,900.00	103,007.31	64,550.52	41,475.00	32,705.25
Fund number:	410 CEMETERY FUND			52,771.02	8,621.84	7,883.66	2,297.08-



# **Library Contribution Fund**

# Budget Detail and History

Fund: 500 LIBRARY CONTRIBUTION FUND

Department: 51 LIBRARY MEMORIAL

Program: LIBRARY MEMORIAL

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
500-6220-51-00	OTHER SUPPLIES					590.00	
500-6605-51-00	LIBRARY BOOKS	6,000.00	4,500.00	1,858.34	3,958.24	457.57	2,088.50
500-6612-51-00	OTHER EQUIPMENT	10,000.00	4,500.00	1,584.68			5,275.00
Subtotal:		16,000.00	9,000.00	3,443.02	3,958.24	1,047.57	7,363.50
Program number:	LIBRARY MEMORIAL	16,000.00	9,000.00	3,443.02	3,958.24	1,047.57	7,363.50
Department number:	LIBRARY MEMORIAL	16,000.00	9,000.00	3,443.02	3,958.24	1,047.57	7,363.50
Expenditure	Subtotal -----	16,000.00	9,000.00	3,443.02	3,958.24	1,047.57	7,363.50
Fund number:	500 LIBRARY CONTRIBUTION FUND	12,000.00	5,000.00	1,893.73-	2,745.08-	1,611.99-	2,490.08-



# PEG Fund

# **Budget Detail and History**



Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
407-6220-01-00	OTHER SUPPLIES	28,000.00	30,200.00				
407-6511-01-00	CONTRACTUAL AND FEE SERVICES	334,318.00	294,865.00		15,854.32		
<b>Subtotal:</b>		<b>362,318.00</b>	<b>325,065.00</b>		<b>15,854.32</b>		
Program number: PEG FUNDS		362,318.00	325,065.00		15,854.32		
Department number: PEG FUNDS		362,318.00	325,065.00		15,854.32		
Expenditure Subtotal -----		362,318.00	325,065.00		15,854.32		
Fund number: 407 PEG FUNDS				26,612.10-	12,088.61-	30,450.76-	28,306.83-



# 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.

# Budget Detail and History

Fund: 404 RESCUE RECOVERY FUND

Department: 14 RESCUE RECOVERY

Program: RESCUE RECOVERY

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
404-6211-14-00	MINOR TOOLS AND APPARATUS	5,000.00	10,000.00			8,090.76	
404-6407-14-00	MINOR TOOLS AND EQUIPMENT						3,211.76
404-6612-14-00	OTHER EQUIPMENT	6,380.00			9,494.73	14,914.94	8,510.00
Subtotal:		11,380.00	10,000.00		9,494.73	23,005.70	11,721.76
Program number: RESCUE RECOVERY		11,380.00	10,000.00		9,494.73	23,005.70	11,721.76
Department number: RESCUE RECOVERY		11,380.00	10,000.00		9,494.73	23,005.70	11,721.76
Expenditure Subtotal -----		11,380.00	10,000.00		9,494.73	23,005.70	11,721.76
Fund number: 404 RESCUE RECOVERY FUND				4,528.00-	2,156.33	8,696.43	585.76

Fund: 510 FIREMEN'S RELIEF FUND

Department: 52 FIREMEN'S RELIEF

Program: FIREMEN'S RELIEF

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
510-6525-52-00	FIREMEN'S RETIREMENT	500.00	500.00	499.92	499.92	924.92	1,099.92
Subtotal:		500.00	500.00	499.92	499.92	924.92	1,099.92
Program number:	FIREMEN'S RELIEF	500.00	500.00	499.92	499.92	924.92	1,099.92
Department number:	FIREMEN'S RELIEF	500.00	500.00	499.92	499.92	924.92	1,099.92
Expenditure	Subtotal -----	500.00	500.00	499.92	499.92	924.92	1,099.92
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.



# Budget Detail and History

Fund: 425 ANIMAL SHELTER DONATION FUND

Department: 1 ANIMAL SHELTER DONATION

Program: ANIMAL SHELTER DONATION

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
425-6220-01-00	OTHER SUPPLIES						5,200.00
425-6511-01-00	CONTRACTUAL AND FEE SERVICES	10,000.00	10,000.00		8,802.89	22,987.81	
<b>Subtotal:</b>		<b>10,000.00</b>	<b>10,000.00</b>		<b>8,802.89</b>	<b>22,987.81</b>	<b>5,200.00</b>
<b>Program number:</b>	<b>ANIMAL SHELTER DONATION</b>	<b>10,000.00</b>	<b>10,000.00</b>		<b>8,802.89</b>	<b>22,987.81</b>	<b>5,200.00</b>
<b>Department number:</b>	<b>ANIMAL SHELTER DONATION</b>	<b>10,000.00</b>	<b>10,000.00</b>		<b>8,802.89</b>	<b>22,987.81</b>	<b>5,200.00</b>
<b>Expenditure</b>	<b>Subtotal -----</b>	<b>10,000.00</b>	<b>10,000.00</b>		<b>8,802.89</b>	<b>22,987.81</b>	<b>5,200.00</b>
<b>Fund number:</b>	<b>425 ANIMAL SHELTER DONATION FUND</b>			<b>7,210.00-</b>	<b>485.65</b>	<b>7,082.08</b>	<b>8,531.00-</b>

Fund: 495 LAW ENFORCEMENT EDUCATION FUND

Department: 40 LAW ENF. EDUCATIONAL ACCOUN

Program: LAW ENF. EDUCATIONAL ACCOUN

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
495-6506-40-00	BUSINESS AND TRAVEL	2,500.00	7,494.00	7,362.02	1,152.00	720.87	4,737.45
Subtotal:		2,500.00	7,494.00	7,362.02	1,152.00	720.87	4,737.45
Program number:	LAW ENF. EDUCATIONAL ACCOUN	2,500.00	7,494.00	7,362.02	1,152.00	720.87	4,737.45
Department number:	LAW ENF. EDUCATIONAL ACCOUN	2,500.00	7,494.00	7,362.02	1,152.00	720.87	4,737.45
Expenditure	Subtotal -----	2,500.00	7,494.00	7,362.02	1,152.00	720.87	4,737.45
Fund number:	495 LAW ENFORCEMENT EDUCATION FUND		4,974.00	4,372.56	1,311.46-	1,732.09-	1,888.66

Fund: 496 TOBACCO ENFORCEMENT PROGRAM

Department: 13 TOBACCO ENFORCEMENT PROGRAM

Program: TOBACCO ENFORCEMENT PROGRAM

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
496-6220-13-00	OTHER SUPPLIES	4,000.00	9,768.00	7,231.35	10,513.27	3,504.00	1,257.70
Subtotal:		4,000.00	9,768.00	7,231.35	10,513.27	3,504.00	1,257.70
Program number:	TOBACCO ENFORCEMENT PROGRAM	4,000.00	9,768.00	7,231.35	10,513.27	3,504.00	1,257.70
Department number:	TOBACCO ENFORCEMENT PROGRAM	4,000.00	9,768.00	7,231.35	10,513.27	3,504.00	1,257.70
Expenditure	Subtotal -----	4,000.00	9,768.00	7,231.35	10,513.27	3,504.00	1,257.70
Fund number:	496 TOBACCO ENFORCEMENT PROGRAM		5,768.00	2,768.65-	4,736.73-	1,696.00-	1,257.70

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
520-6409-53-00	SEIZURE FORFEITED TO CITY			16,276.50			
520-6511-53-00	CONTRACTUAL AND FEE SERVICES	6,600.00	6,600.00	16,405.42	46,166.68	4,581.98	66,406.20
520-6522-53-00	INTERFUND TRANSFERS	5,000.00	5,000.00	1,882.12	8,088.72	4,611.01	113,188.40
Subtotal:		11,600.00	11,600.00	34,564.04	54,255.40	9,192.99	179,594.60
Program number:	POLICE ESCROW	11,600.00	11,600.00	34,564.04	54,255.40	9,192.99	179,594.60
Department number:	POLICE ESCROW	11,600.00	11,600.00	34,564.04	54,255.40	9,192.99	179,594.60
Expenditure	Subtotal -----	11,600.00	11,600.00	34,564.04	54,255.40	9,192.99	179,594.60
Fund number:	520 POLICE ESCROW FUND			15,153.34		.23	.23-

Fund: 411 STEP COMPREHENSIVE

Department: 13 STEP COMPREHENSIVE

Program: STEP COMPREHENSIVE

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
411-6101-13-00	FULL TIME SALARIES					473.82	125.96
411-6105-13-00	OVERTIME					14,941.01	30,776.78
411-6131-13-00	WORKERS COMPENSATION					260.44	485.19
411-6132-13-00	UNEMPLOYMENT COMPENSATION					4.49	87.28
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
411-6142-13-00	SOCIAL SECURITY					1,122.25	2,224.52
<b>Subtotal:</b>						<b>19,412.26</b>	<b>38,543.09</b>
Program number: STEP COMPREHENSIVE						19,412.26	38,543.09
Department number: STEP COMPREHENSIVE						19,412.26	38,543.09
<b>Expenditure Subtotal -----</b>						<b>19,412.26</b>	<b>38,543.09</b>
Fund number: 411 STEP COMPREHENSIVE					1,074.07-	17,595.41-	5,700.25

Fund: 412 TXDOT TRAFFIC SAFETY GRANT

Department: 13 TXDOT TRAFFIC SAFETY GRANT

Program: TXDOT TRAFFIC SAFETY GRANT

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
412-6522-13-00	INTERFUND TRANFERS				588.70		
Subtotal:					588.70		
Program number: TXDOT TRAFFIC SAFETY GRANT					588.70		
Department number: TXDOT TRAFFIC SAFETY GRANT					588.70		
Expenditure Subtotal -----					588.70		
Fund number: 412 TXDOT TRAFFIC SAFETY GRANT					588.70		

Fund: 413 POLICE SEIZURE PROCEEDS FUND

Department: 13 POLICE SEIZURE PROCEEDS

Program: POLICE SEIZURE PROCEEDS

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
413-6220-13-00	OTHER SUPPLIES	4,900.00	9,800.00	3,956.00	17,082.54	104,954.62	22,416.93
413-6506-13-00	BUSINESS AND TRAVEL	5,000.00	10,000.00				
413-6511-13-00	CONTRACTUAL & FEE SERVICES				355.00		
413-6514-13-00	EMPLOYEE RECOGNITION	200.00	400.00			200.00	328.21
413-6612-13-00	OTHER EQUIPMENT	10,000.00	36,097.00				
Subtotal:		20,100.00	56,297.00	3,956.00	17,437.54	105,154.62	22,745.14
Program number:	POLICE SEIZURE PROCEEDS	20,100.00	56,297.00	3,956.00	17,437.54	105,154.62	22,745.14
Department number:	POLICE SEIZURE PROCEEDS	20,100.00	56,297.00	3,956.00	17,437.54	105,154.62	22,745.14
Expenditure	Subtotal -----	20,100.00	56,297.00	3,956.00	17,437.54	105,154.62	22,745.14
Fund number:	413 POLICE SEIZURE PROCEEDS FUND		34,280.00	31,613.57-	3,127.27-	99,743.61	116,960.99-



Fund: 427 U S MARSHALL OVERTIME REIMB

Department: 13 U S MARSHALL OVERTIME REIMB

Program: U S MARSHALL OVERTIME REIMB

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
427-6105-13-00	OVERTIME					249.11	235.97
427-6131-13-00	WORKERS COMPENSATION						3.70
427-6132-13-00	UNEMPLOYMENT COMPENSATION					4.48	
427-6135-13-00	HSA CONTRIBUTION					4.15	
427-6141-13-00	TMR5					38.04	36.39
427-6142-13-00	SOCIAL SECURITY					18.93	17.93
427-6506-13-00	BUSINESS AND TRAVEL						1,556.60
<b>Subtotal:</b>						<b>314.71</b>	<b>1,850.59</b>
<b>Program number: U S MARSHALL OVERTIME REIMB</b>						<b>314.71</b>	<b>1,850.59</b>
<b>Department number: U S MARSHALL OVERTIME REIMB</b>						<b>314.71</b>	<b>1,850.59</b>
<b>Expenditure Subtotal -----</b>						<b>314.71</b>	<b>1,850.59</b>
<b>Fund number: 427 U S MARSHALL OVERTIME REIMB</b>						<b>1,423.27-</b>	<b>294.59</b>

Fund: 440 CAR SEAT EDUCATION

Department: 45 CAR SEAT EDUCATION

Program: TEXAS NARCOTIC TASK FORCE

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
440-6220-45-00	OTHER SUPPLIES	1,800.00	1,800.00	152.98	264.00	1,985.74	753.14
Subtotal:		1,800.00	1,800.00	152.98	264.00	1,985.74	753.14
Program number: TEXAS NARCOTIC TASK FORCE		1,800.00	1,800.00	152.98	264.00	1,985.74	753.14
Department number: CAR SEAT EDUCATION		1,800.00	1,800.00	152.98	264.00	1,985.74	753.14
Expenditure Subtotal -----		1,800.00	1,800.00	152.98	264.00	1,985.74	753.14
Fund number: 440 CAR SEAT EDUCATION				22.02-	211.00-	335.74	1,736.86-

Fund: 450 POLICE DONATION FUND

Department: 13 POLICE DONATION

Program: POLICE DONATION

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
450-6220-13-00	OTHER SUPPLIES		21,600.00	12,274.37	2,222.58	28,198.22	261.07
	Subtotal:		21,600.00	12,274.37	2,222.58	28,198.22	261.07
	Program number: POLICE DONATION		21,600.00	12,274.37	2,222.58	28,198.22	261.07
	Department number: POLICE DONATION		21,600.00	12,274.37	2,222.58	28,198.22	261.07
	Expenditure Subtotal -----		21,600.00	12,274.37	2,222.58	28,198.22	261.07
	Fund number: 450 POLICE DONATION FUND		21,580.00	12,268.33	2,213.89	28,058.22	49,738.93-

Fund: 467 A. G. INVESTIGATOR GRANT

Department: 68 WOMEN'S INVESTIGATOR GRANT

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
467-6101-68-00	FULL TIME SALARIES				58,802.34	55,217.89	
467-6104-68-00	LONGEVITY				158.00	110.00	
467-6105-68-00	OVERTIME				1,267.63	486.50	
467-6109-68-00	CHRISTMAS PAY				81.21	81.22	
467-6110-68-00	DETECTIVE STIPEND		1,300.00		1,300.00	1,300.00	
467-6112-68-00	SPANISH SPEAKING				600.00	600.00	
467-6115-68-00	CERTIFICATION PAY		1,800.00		1,200.00	1,200.00	
467-6122-68-00	PHONE ALLOWANCE				480.00	480.00	
467-6131-68-00	WORKERS COMPENSATION		886.00		1,015.47	1,000.29	
467-6132-68-00	UNEMPLOYMENT COMPENSATION		9.00		144.00	9.00	
467-6133-68-00	HEALTH INSURANCE				5,532.51	3,411.68	
467-6134-68-00	DENTAL INSURANCE				360.00	240.00	
467-6135-68-00	HSA CONTRIBUTION				1,187.23	1,112.77	
467-6141-68-00	TMRS				9,683.24	9,090.07	
467-6142-68-00	SOCIAL SECURITY				4,828.18	4,489.20	
Subtotal:			3,995.00		86,639.81	78,828.62	
Program number:			3,995.00		86,639.81	78,828.62	
Department number: WOMEN'S INVESTIGATOR GRANT			3,995.00		86,639.81	78,828.62	
Expenditure Subtotal -----			3,995.00		86,639.81	78,828.62	
Fund number: 467 A. G. INVESTIGATOR GRANT			41,005.00-	22,362.17-	42,930.57	7,554.40-	

Fund: 470 A. G. VICTIM SERVICES GRANT

Department: 48 ATTORNEY GENERAL GRANT

Program: ATTORNEY GENERAL GRANT

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
470-6101-48-00	FULL TIME SALARIES					41,136.22	39,187.33
470-6104-48-00	LONGEVITY					240.00	192.00
470-6109-48-00	CHRISTMAS PAY					108.29	81.22
470-6122-48-00	PHONE ALLOWANCE					480.00	480.00
470-6131-48-00	WORKERS COMPENSATION					71.51	63.78
470-6132-48-00	UNEMPLOYMENT COMPENSATION					9.00	162.00
470-6133-48-00	HEALTH INSURANCE					4,967.52	6,167.52
470-6134-48-00	DENTAL INSURANCE					360.00	349.56
470-6135-48-00	HSA CONTRIBUTION					1,200.00	
470-6141-48-00	TMRS					6,405.92	6,168.29
470-6142-48-00	SOCIAL SECURITY					3,092.76	2,926.38
<b>Subtotal:</b>						<b>58,071.22</b>	<b>55,778.08</b>
Program number: ATTORNEY GENERAL GRANT						58,071.22	55,778.08
Department number: ATTORNEY GENERAL GRANT						58,071.22	55,778.08
Expenditure Subtotal -----						58,071.22	55,778.08
Fund number: 470 A. G. VICTIM SERVICES GRANT						11,262.53-	13,778.08



## 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.



# Cares Grant Funds



# Budget Detail and History

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
473-6220-00-00	OTHER SUPPLIES				5,253.10		
473-6406-00-00	COMPUTER EQUIPMENT		8,602.00	8,601.42	67,563.29		
473-6505-00-00	ADVERTISING		1,152.00	1,152.00			
473-6522-00-00	INTERFUND TRANSFERS		742,455.00	740,871.99			
473-6611-00-00	MACHINERY AND EQUIPMENT		65,802.00	74,532.38	11,652.59		
<b>Subtotal:</b>			<b>818,011.00</b>	<b>825,157.79</b>	<b>84,468.98</b>		
<b>Program number:</b>			<b>818,011.00</b>	<b>825,157.79</b>	<b>84,468.98</b>		
<b>Department number:</b>			<b>818,011.00</b>	<b>825,157.79</b>	<b>84,468.98</b>		
<b>Expenditure</b>	<b>Subtotal -----</b>		<b>818,011.00</b>	<b>825,157.79</b>	<b>84,468.98</b>		
<b>Fund number: 473 CARES GRANT</b>			<b>105,138.00</b>	<b>1,865,693.05-</b>	<b>105,138.02-</b>		



# Library Grants Fund

# Budget Detail and History

Fund: 408 LIBRARY GRANTS FUND

Department: 8 LIBRARY GRANTS

Program: LIBRARY GRANT

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
408-6513-08-00	DATA PROCESSING MAINTENANCE		15,000.00	14,998.86			
Subtotal:			15,000.00	14,998.86			
Program number: LIBRARY GRANT			15,000.00	14,998.86			
Department number: LIBRARY GRANTS			15,000.00	14,998.86			
Expenditure Subtotal -----			15,000.00	14,998.86			
Fund number: 408 LIBRARY GRANTS FUND				1.14-			



# **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.

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

**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 .375% 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.



# Budget Detail and History

Fund: 455 ECONOMIC DEVELOPMENT FUND

Department: 56 ECONOMIC DEVELOPEMENT

Program: ECONOMIC DEVELOPEMENT

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
455-6101-56-00	FULL-TIME SALARIES	175,000.00	172,100.00	150,500.31	131,646.90	103,510.65	116,367.27
455-6104-56-00	LONGEVITY	600.00	92.00	120.00	60.00	14.00	254.00
455-6109-56-00	CHRISTMAS PAY	500.00	290.00	290.31	186.15	54.14	162.42
455-6113-56-00	OPEB EXPENSE				428.43	472.76	962.00
455-6120-56-00	CAR ALLOWANCE	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	3,416.72
455-6122-56-00	PHONE ALLOWANCE	840.00	840.00	840.00	840.00	840.00	490.00
455-6131-56-00	WORKERS COMPENSATION	402.00	402.00	420.62	231.06	190.34	192.82
455-6132-56-00	UNEMPLOYMENT COMPENSATION	504.00	370.00	504.00	292.75	82.51	486.00
455-6133-56-00	HEALTH INSURANCE	17,710.00	15,450.00	16,122.12	10,607.28	8,959.80	11,537.01
455-6134-56-00	DENTAL INSURANCE	720.00	720.00	720.00	390.00	360.00	436.95
455-6135-56-00	HSA CONTRIBUTION	4,800.00	3,600.00	3,600.00	1,286.59	1,213.41	
455-6141-56-00	TMRS	27,778.00	24,550.00	23,461.78	18,249.27	15,399.92	17,926.18
455-6142-56-00	SOCIAL SECURITY	14,026.00	12,907.00	11,367.00	9,753.62	7,907.41	8,844.25
455-6201-56-00	OFFICE SUPPLIES	7,000.00	7,000.00	4,302.14	5,328.74	7,865.43	1,790.43
455-6202-56-00	DATA PROCESSING SUPPLIES					11.96	
455-6212-56-00	JANITORIAL SUPPLIES					33.62	
455-6220-56-00	OTHER SUPPLIES	3,117.00				848.43	1,223.20
455-6301-56-00	BUILDINGS AND GROUNDS	45,000.00	35,000.00	28,150.44	16,900.00	33,105.00	34,103.72
455-6501-56-00	COMMUNICATION	1,500.00	1,500.00	1,086.63		1,366.88	1,206.39
455-6502-56-00	RENTAL EXPENSE	9,000.00	9,000.00	7,500.00	9,000.00	9,750.00	9,000.00
455-6503-56-00	LIABILITY INSURANCE	3,829.00	2,960.00	3,070.92	2,816.00	2,816.00	
455-6504-56-00	MARKETING EXPENSE	130,000.00	130,000.00	101,092.63	95,085.36	49,991.69	44,033.79
455-6505-56-00	ADVERTISING					77.86	45.00
455-6506-56-00	BUSINESS AND TRAVEL	20,000.00	20,000.00	10,722.85	8,611.14	16,979.23	8,293.95
455-6511-56-00	CONTRACTUAL & FEE SERVICES	900,000.00	763,249.00	449,017.42	516,300.15	222,335.48	93,348.32
455-6512-56-00	UTILITY SERVICES	2,200.00	2,200.00	807.02	735.92	1,076.86	1,449.79
455-6513-56-00	DATA PROCESSING MAINTENANCE	5,000.00	10,000.00	1,792.21	260.00	3,343.02	11,422.46
455-6514-56-00	EMPLOYEE RECOGNITION	1,804.00					
455-6521-56-00	MEMBERSHIPS AND SUBSCRIPTIONS	10,000.00	8,000.00	8,030.54	9,429.60	6,751.32	4,884.44
455-6522-56-00	INTERFUND TRANSFERS	15,000.00	15,000.00	15,000.00	10,000.00	10,000.00	
455-6601-56-00	BUILDINGS			377,861.04			
455-6703-56-00	PRINCIPAL INSTALLMENT PAYMENTS	257,415.00	257,415.00	1,456,202.59			237,011.80
455-6713-56-00	INTEREST INSTALLMENT PAYMENTS	65,055.00	65,055.00	52,692.86	65,054.84	74,941.06	28,412.96
Subtotal:		1,724,800.00	1,563,700.00	2,731,275.43	919,493.80	586,298.78	637,301.87
Program number:	ECONOMIC DEVELOPEMENT	1,724,800.00	1,563,700.00	2,731,275.43	919,493.80	586,298.78	637,301.87
Department number:	ECONOMIC DEVELOPEMENT	1,724,800.00	1,563,700.00	2,731,275.43	919,493.80	586,298.78	637,301.87
Expenditure	Subtotal -----	1,724,800.00	1,563,700.00	2,731,275.43	920,677.28	586,298.78	637,301.87

Fund: 455 ECONOMIC DEVELOPMENT FUND

Department: 56 ECONOMIC DEVELOPEMENT

Program: ECONOMIC DEVELOPEMENT

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
Fund number: 455 ECONOMIC DEVELOPMENT FUND				802,348.40	570,714.07-	850,975.91-	931,465.98-



# **Rural Development Revolving Loan Fund**

# Budget Detail and History

Fund: 423 RURAL DEVELOPMENT LOAN FUND

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
423-5505-00-00	INTEREST INCOME	3,500.00-	3,500.00-	145.22-	1,908.57-	3,913.09-	2,767.26-
423-5740-00-00	REVENUE FROM OTHER RESOURCES				1,449.98-		
<b>Subtotal:</b>		<b>3,500.00-</b>	<b>3,500.00-</b>	<b>145.22-</b>	<b>3,358.55-</b>	<b>3,913.09-</b>	<b>2,767.26-</b>
<b>Program number:</b>		<b>3,500.00-</b>	<b>3,500.00-</b>	<b>145.22-</b>	<b>3,358.55-</b>	<b>3,913.09-</b>	<b>2,767.26-</b>
<b>Department number:</b>		<b>3,500.00-</b>	<b>3,500.00-</b>	<b>145.22-</b>	<b>3,358.55-</b>	<b>3,913.09-</b>	<b>2,767.26-</b>
<b>Revenue</b>	<b>Subtotal -----</b>	<b>3,500.00-</b>	<b>3,500.00-</b>	<b>145.22-</b>	<b>3,358.55-</b>	<b>3,913.09-</b>	<b>2,767.26-</b>
<b>Fund number: 423 RURAL DEVELOPMENT LOAN FUND</b>		<b>3,500.00-</b>	<b>3,500.00-</b>	<b>145.22-</b>	<b>3,358.55-</b>	<b>3,913.09-</b>	<b>2,767.26-</b>



# 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 to also record the construction of the community center.
- **Water Construction Fund**  
The City of Mount Pleasant issued Combination Tax and Revenue Certificates of Obligation to fund the construction, acquisition, installation, replacement, equipment and improvement of the City's water and sewer system facilities consisting of transmission lines, lift stations, storage facilities, retention dams, treatment plants and necessary street and road repairs and acquisition of interests in land or easements necessary for such projects.





# Park Improvements Fund

# Budget detail and History

Fund: 680 COMMUNITY CENTER FUND

Department: 73 PARK BUILDING

Program:

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
680-6505-73-00	ADVERTISING	1,000.00	1,000.00	316.99			
680-6511-73-00	CONTRACTUAL AND FEE SERVICES	102,750.00	102,750.00	89,725.00			
680-6601-73-00	BUILDINGS	2,240,000.00	2,340,000.00				
680-6621-73-00	OTHER IMPROVEMENTS	10,000.00	10,000.00	15,200.00			
680-6623-73-00	SPECIAL CONSTRUCTION	26,250.00	26,250.00				
Subtotal:		2,380,000.00	2,480,000.00	105,241.99			
Program number:		2,380,000.00	2,480,000.00	105,241.99			
Department number: PARK BUILDING		2,380,000.00	2,480,000.00	105,241.99			
Expenditure	Subtotal -----	2,680,976.63	2,480,000.00	105,241.99			300,976.63
Fund number: 680 COMMUNITY CENTER FUND		300,976.63		1,395,038.41-			300,976.63



# Construction Bond 2017 Fund

# Budget Detail and History

Fund: 681 CONSTRUCTION FUND BOND 2017

Department: 72 CONSTRUCTION FUND BONDS 17

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
681-6511-72-00-ANIMAL	CONTRACTUAL AND FEE SERVICES					58,636.45	147,041.30
681-6511-72-00-RADIOS	CONTRACTUAL AND FEE SERVICES						44,252.61
681-6511-72-00-SPORTS	CONTRACTUAL AND FEE SERVICES		239,536.00	45,812.62	71,951.88	107,658.66	448,146.86
681-6601-72-00-ANIMAL	BUILDINGS					1,408,351.30	439,930.26
681-6602-72-00-SPORTS	LAND						473,716.00
681-6611-72-00-SPORTS	MACHINERY AND EQUIPMENT						14,149.48
681-6621-72-00	OTHER IMPROVEMENTS		876,770.00	417,929.93	170,234.99		
681-6621-72-00-RADIOS	OTHER IMPROVEMENTS					90,595.10	749,495.50
681-6621-72-00-SPORTS	OTHER IMPROVEMENTS			281,159.69	3,234,464.78	3,142,039.11	
<b>Subtotal:</b>			<b>1,116,306.00</b>	<b>744,902.24</b>	<b>3,476,651.65</b>	<b>4,807,280.62</b>	<b>2,316,732.01</b>
<b>Program number:</b>			<b>1,116,306.00</b>	<b>744,902.24</b>	<b>3,476,651.65</b>	<b>4,807,280.62</b>	<b>2,316,732.01</b>
<b>Department number:</b>	CONSTRUCTION FUND BONDS 17		<b>1,116,306.00</b>	<b>744,902.24</b>	<b>3,476,651.65</b>	<b>4,807,280.62</b>	<b>2,316,732.01</b>
<b>Expenditure</b>	<b>Subtotal -----</b>		<b>1,116,306.00</b>	<b>744,902.24</b>	<b>3,476,651.65</b>	<b>4,807,280.62</b>	<b>2,506,421.01</b>
<b>Fund number:</b>	681 CONSTRUCTION FUND BOND 2017		<b>919,039.00</b>	<b>444,546.34</b>	<b>2,541,138.72</b>	<b>3,841,461.62</b>	<b>7,108,497.02-</b>



# Community Improvement Fund

# Budget Detail and History



Fund: 690 COMMUNITY IMPROVEMENT FUND

Department: 70 COMMUNITY IMPROVEMENT

Program: PARK IMPROVEMENTS

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
690-6220-70-00	OTHER SUPPLIES					12,413.15	977.50
690-6414-70-00	PLAYGROUND EQUIPMENT	391,571.00					
690-6511-70-00	CONTRACTUAL AND FEE SERVICES						16,790.00
690-6522-70-00	INTERFUND TRANSFERS				200,000.00		
690-6621-70-00	OTHER IMPROVEMENTS					36,532.09	62,037.16
<b>Subtotal:</b>		<b>391,571.00</b>				<b>248,945.24</b>	<b>79,804.66</b>
Program number:	PARK IMPROVEMENTS	391,571.00				248,945.24	79,804.66
Department number:	COMMUNITY IMPROVEMENT	391,571.00				248,945.24	79,804.66
Expenditure	Subtotal -----	391,571.00				248,945.24	79,804.66
Fund number:	690 COMMUNITY IMPROVEMENT FUND	.60-				43,945.24	120,195.34-





# Water Construction Fund

# Budget Detail and History

Fund: 605 WATER CONSTRUCTION FUND

Department:

Period Ending: 9/2021

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
605-6810-00-00	ENG - ELE STRG TANK	174,300.00	174,300.00	45,866.82	4,928.34		
605-6820-00-00	ENG - BASIN SWR LINE	423,000.00	423,000.00	221,479.42	5,977.09		
605-6840-00-00	ENG - BIG TEX LIFT STATION	44,100.00	44,100.00	24,958.90			
605-6850-00-00	ENG- 24IN-WTRLN RPLCE I30 ED	335,100.00	335,100.00	146,476.72			
605-6855-00-00	ENG-I30 STG TANK REHAB	162,100.00	162,100.00	76,914.54			
605-6860-00-00	ENG - HC SWR INTERCEPT PH1	178,325.00	178,325.00				
605-6865-00-00	12-IN WEST LP WATER LINE	181,700.00	181,700.00	152,050.08			
605-6870-00-00	ENG - ANDERSON PROJ	20,000.00	20,000.00	9,649.59			
605-6875-00-00	ENG- NEW CITY LAKE DAM PROJ	132,095.00	132,095.00	184,376.31			
605-6880-00-00	ELE STOR - SCHL ST REHAB CONST	546,535.00	546,535.00	232,682.84			
605-6885-00-00	BASIN SWR LINE - CONSTRUCTION	1,251,490.00	1,251,490.00				
605-6887-00-00	WEST LOOP WMCS LINE	11,360,170.00	11,360,170.00	100,867.74			
605-6890-00-00	BIG TEX - CONST	325,000.00	325,000.00				
605-6893-00-00	24 IN WATER LINE CONSTRUCTION	2,000,000.00	2,000,000.00				
605-6895-00-00	I-30 STORAGE REHAB CONTRU	2,200,000.00	2,200,000.00				
605-6897-00-00	WWTP PLANT IMPROVEMENT	38,193,675.00	38,193,675.00	157,920.52			
605-6898-00-00	12 IN W LP WATER LIN CONTR	612,423.00	612,423.00	399,651.70			
605-6899-00-00	CITY LAKE DAM CONSTRUCTION	2,074,750.00	2,074,750.00				
605-6999-00-00	CONSTRUCTION PROJECTS	871,237.00	871,237.00				
<b>Subtotal:</b>		<b>61,086,000.00</b>	<b>61,086,000.00</b>	<b>1,752,895.18</b>	<b>10,905.43</b>		
<b>Program number:</b>		<b>61,086,000.00</b>	<b>61,086,000.00</b>	<b>1,752,895.18</b>	<b>10,905.43</b>		
<b>Department number:</b>		<b>61,086,000.00</b>	<b>61,086,000.00</b>	<b>1,752,895.18</b>	<b>10,905.43</b>		
<b>Expenditure</b>	<b>Subtotal -----</b>	<b>61,086,000.00</b>	<b>61,086,000.00</b>	<b>1,752,895.18</b>	<b>10,905.43</b>		
<b>Fund number: 605 WATER CONSTRUCTION FUND</b>		<b>122,172,000.00</b>		<b>54,997,275.87-</b>	<b>3,989,492.03-</b>		



# **New Water Treatment Fund**

# Budget Detail and History

Program:

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6531-61-00	DEPRECIATION EXPENSE				161,365.00	160,924.11	160,924.12
Subtotal:					161,365.00	160,924.11	160,924.12
Program number:					161,365.00	160,924.11	160,924.12
Department number: NEW WATER TREATMENT PLANT					161,365.00	160,924.11	160,924.12
Expenditure	Subtotal -----	14,363,275.00	12,625,382.00	11,645,518.55	12,074,083.10	10,970,275.78	10,846,996.87
Fund number: 300 UTILITY FUND				617,312.69-	529,543.25	910,369.99-	567,227.02-





# Debt Service Funds

# Debt Service Funds

---

- **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**

**City of Mount Pleasant, Texas**

Legal Debt Margin Information

As of September 30, 2021

Table 12

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Net Assessed Value	\$ 1,172,523,869
Plus Exempt Property	<u>322,369,643</u>
Total Assessed Value	<u><u>1,494,893,512</u></u>
Debt Limit - (10%) of Total Assessed Value	149,489,351
Less amount of debt applicable to debt limits	\$ 105,035,000
Legal Debt Margin	<u><u>44,454,351</u></u>
The Debt Rate legal limit percentage	3%

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 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

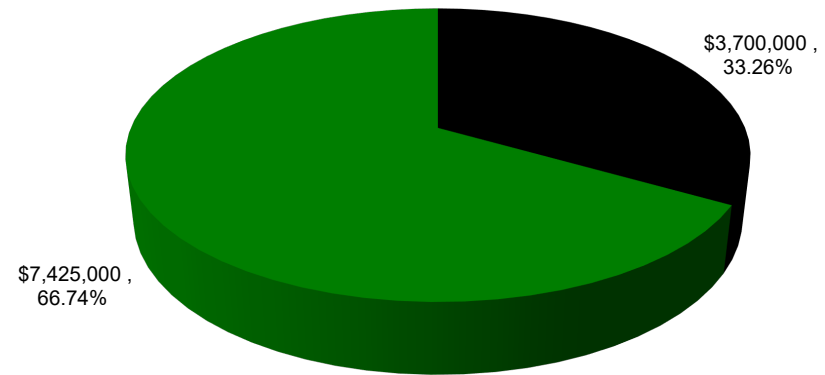
# City of Mount Pleasant, Texas

All Outstanding I&S Tax Supported Debt  
As of Fiscal Year 2021  
(000's)

## Summary Statistics

Total Outstanding Principal	\$	11,125,000
<i>Total Fixed Rate</i>	\$	11,125,000
Total Variable Rate	\$	-
Total Interest Payments	\$	4,847,400
Callable Principal (%)		66.74%
Percent of Principal Retired		
w/in 5 years		13.84%
w/in 10 years		36.90%
w/in 15 years		68.94%
w/in 19 years		100.00%
Final Maturity	February 15, 2038	

## Principal Composition

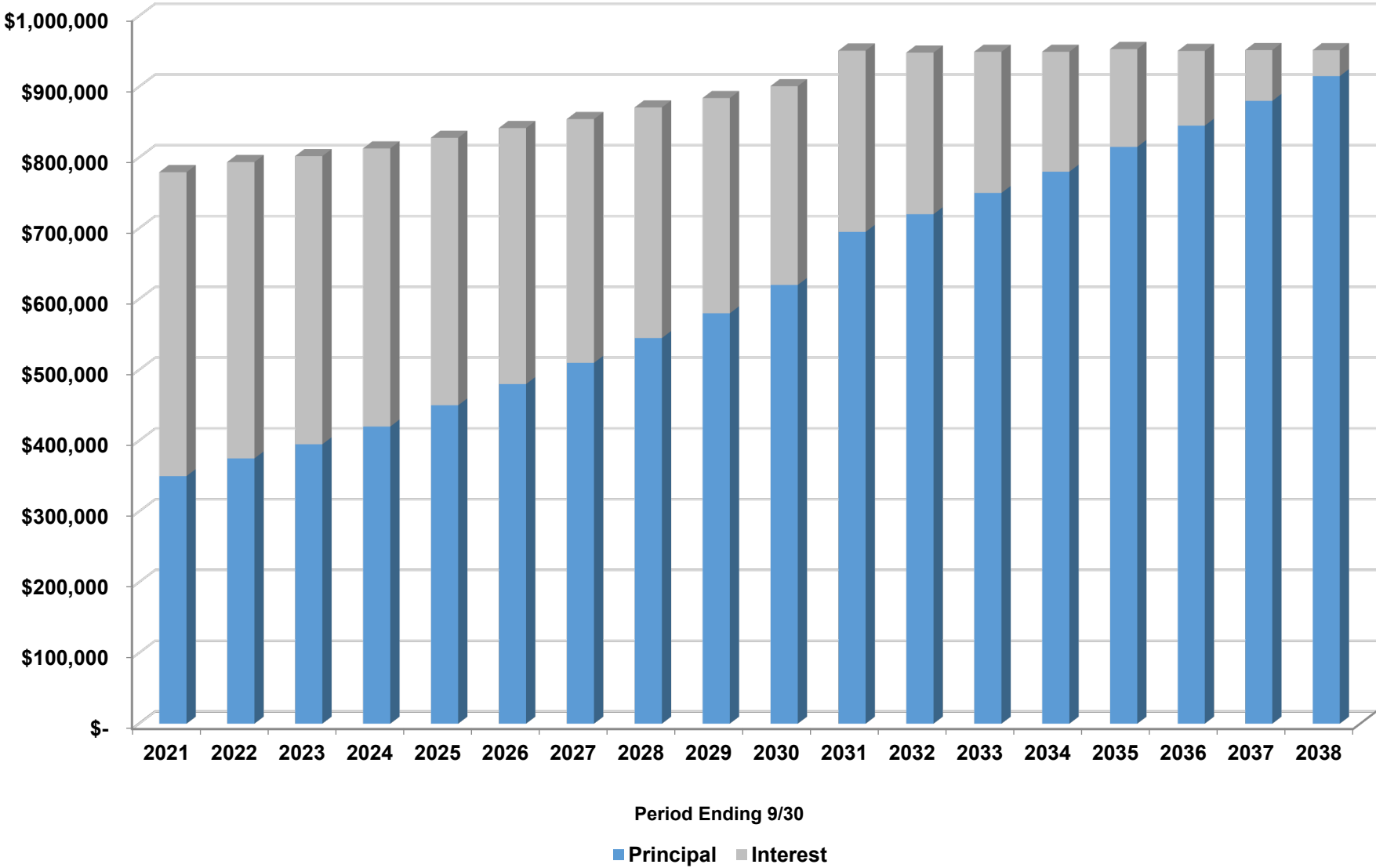


	<b>Non-Callable</b>	\$	3,700,000
	<b>Callable</b>	\$	7,425,000

## Underlying Bond Ratings / Outlook

Standard & Poor's	A+ / Stable Outlook
Moody's Investor Services	A2

### City of Mount Pleasant, Texas All Outstanding I&S Tax Supported Debt As of Fiscal Year 2021



**City of Mount Pleasant, Texas**  
 Existing I&S Tax Supported GO Debt  
 As of Fiscal Year 2021

Fiscal Year Ending 9/30	AGGREGATE I&S TAX SUPPORTED DEBT SERVICE			
	Principal	Interest	Total D/S	
2021	350,000	429,300	779,300	
2022	375,000	418,600	793,600	
2023	395,000	407,000	802,000	
2024	420,000	392,900	812,900	13.84%
2025	450,000	377,850	827,850	
2026	480,000	361,650	841,650	
2027	510,000	344,300	854,300	
2028	545,000	325,800	870,800	
2029	580,000	304,000	884,000	36.90%
2030	620,000	280,800	900,800	
2031	695,000	256,000	951,000	
2032	720,000	228,200	948,200	
2033	750,000	199,400	949,400	
2034	780,000	169,400	949,400	68.94%
2035	815,000	138,200	953,200	
2036	845,000	105,600	950,600	
2037	880,000	71,800	951,800	
2038	915,000	36,600	951,600	100.00%
	<b>\$ 11,125,000</b>	<b>\$ 4,847,400</b>	<b>\$ 15,972,400</b>	

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

**Combination Tax & Revenue  
Certificates of Obligation, Series 2017**

**Debt Service Schedule**

FYE	Due	Principal	Int.Rate	Interest	Total	Fisc Total	Self-Supp	Tax-Supp
9/30/2020	11/15/2019			\$ 158,850.00	\$ 158,850.00			
	5/15/2020	\$ 160,000.00	2.000%	158,850.00	318,850.00	\$ 477,700.00	\$ -	\$ 477,700.00
9/30/2021	11/15/2020			157,250.00	157,250.00			
	5/15/2021	165,000.00	2.000%	157,250.00	322,250.00	479,500.00	-	479,500.00
9/30/2022	11/15/2021			155,600.00	155,600.00			
	5/15/2022	170,000.00	2.000%	155,600.00	325,600.00	481,200.00	-	481,200.00
9/30/2023	11/15/2022			153,900.00	153,900.00			
	5/15/2023	170,000.00	3.000%	153,900.00	323,900.00	477,800.00	-	477,800.00
9/30/2024	11/15/2023			151,350.00	151,350.00			
	5/15/2024	175,000.00	3.000%	151,350.00	326,350.00	477,700.00	-	477,700.00
9/30/2025	11/15/2024			148,725.00	148,725.00			
	5/15/2025	180,000.00	3.000%	148,725.00	328,725.00	477,450.00	-	477,450.00
9/30/2026	11/15/2025			146,025.00	146,025.00			
	5/15/2026	185,000.00	3.000%	146,025.00	331,025.00	477,050.00	-	477,050.00
9/30/2027	11/15/2026			143,250.00	143,250.00			
	5/15/2027	190,000.00	3.000%	143,250.00	333,250.00	476,500.00	-	476,500.00
9/30/2028	11/15/2027			140,400.00	140,400.00			
	5/15/2028	200,000.00	4.000%	140,400.00	340,400.00	480,800.00	-	480,800.00
9/30/2029	11/15/2028			136,400.00	136,400.00			
	5/15/2029	205,000.00	4.000%	136,400.00	341,400.00	477,800.00	-	477,800.00
9/30/2030	11/15/2029			132,300.00	132,300.00			
	5/15/2030	215,000.00	4.000%	132,300.00	347,300.00	479,600.00	-	479,600.00
9/30/2031	11/15/2030			128,000.00	128,000.00			
	5/15/2031	695,000.00	4.000%	128,000.00	823,000.00	951,000.00	-	951,000.00
9/30/2032	11/15/2031			114,100.00	114,100.00			
	5/15/2032	720,000.00	4.000%	114,100.00	834,100.00	948,200.00	-	948,200.00
9/30/2033	11/15/2032			99,700.00	99,700.00			
	5/15/2033	750,000.00	4.000%	99,700.00	849,700.00	949,400.00	-	949,400.00
9/30/2034	11/15/2033			84,700.00	84,700.00			
	5/15/2034	780,000.00	4.000%	84,700.00	864,700.00	949,400.00	-	949,400.00
9/30/2035	11/15/2034			69,100.00	69,100.00			
	5/15/2035	815,000.00	4.000%	69,100.00	884,100.00	953,200.00	-	953,200.00
9/30/2036	11/15/2035			52,800.00	52,800.00			
	5/15/2036	845,000.00	4.000%	52,800.00	897,800.00	950,600.00	-	950,600.00
9/30/2037	11/15/2036			35,900.00	35,900.00			
	5/15/2037	880,000.00	4.000%	35,900.00	915,900.00	951,800.00	-	951,800.00
9/30/2038	11/15/2037			18,300.00	18,300.00			
	5/15/2038	915,000.00	4.000%	18,300.00	933,300.00	951,600.00	-	951,600.00
		\$ 8,415,000.00		\$ 4,453,300.00	\$ 12,868,300.00	\$ 12,868,300.00	\$ -	\$ 12,868,300.00

Notes:

Original Issue Size: \$ 8,440,000  
 This issue is paid 100% from ad valorem taxes  
 Payable through UMB Bank.  
**Callable beginning May 15, 2027 at par.**





**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

# Budget Detail and History

Fund: 700 DEBT SERVICE FUND

Department: 71 DEBT SERVICE

Program: DEBT SERVICE

Period Ending: 9/2021

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
700-6622-71-00	CONTINGENCY	28,980.00					
700-6701-71-00	PRIN.-GEN. OBLIGATION BONDS	375,000.00	350,000.00	350,000.00	385,000.00	205,000.00	160,000.00
700-6702-71-00	PRINCIPAL-REVENUE BONDS	7,100.00	7,100.00				
700-6705-71-00	AGENT AND ADMINISTRATION FEES	7,600.00	7,600.00	7,400.00	400.00	1,150.00	750.00
700-6711-71-00	INTEREST-GEN. OBLIGATION BONDS	418,600.00	429,300.00	429,300.00	457,433.61	571,745.82	125,162.50
<b>Subtotal:</b>		<b>837,280.00</b>	<b>794,000.00</b>	<b>786,700.00</b>	<b>842,833.61</b>	<b>777,895.82</b>	<b>285,912.50</b>
Program number:	DEBT SERVICE	837,280.00	794,000.00	786,700.00	842,833.61	777,895.82	285,912.50
Department number:	DEBT SERVICE	837,280.00	794,000.00	786,700.00	842,833.61	777,895.82	285,912.50
Expenditure	Subtotal -----	837,280.00	794,000.00	836,543.29	948,936.51	777,895.82	285,912.50
Fund number:	700 DEBT SERVICE FUND			40,935.56	5,155.84	16,836.95-	16,092.06-



# Street Fund Debt

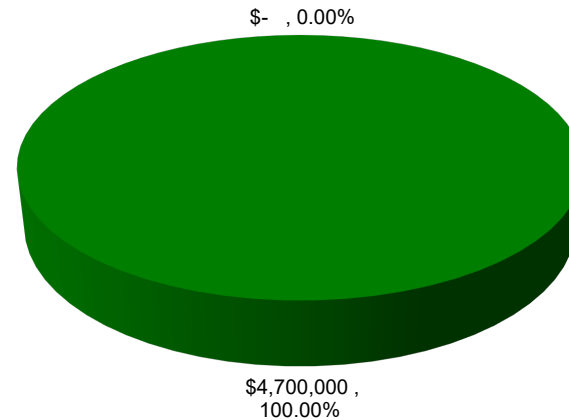
# City of Mount Pleasant, Texas

All Outstanding Franchise Tax Supported Debt  
As of Fiscal Year 2021  
(000's)

## Summary Statistics

Total Outstanding Principal	\$	4,700,000
<i>Total Fixed Rate</i>	\$	4,700,000
Total Variable Rate	\$	-
Total Interest Payments	\$	737,588
Callable Principal (%)		100.00%
Percent of Principal Retired		
w/in 5 years		38.72%
w/in 10 years		81.49%
w/in 11 years		100.00%
Final Maturity		May 15, 2032

## Principal Composition

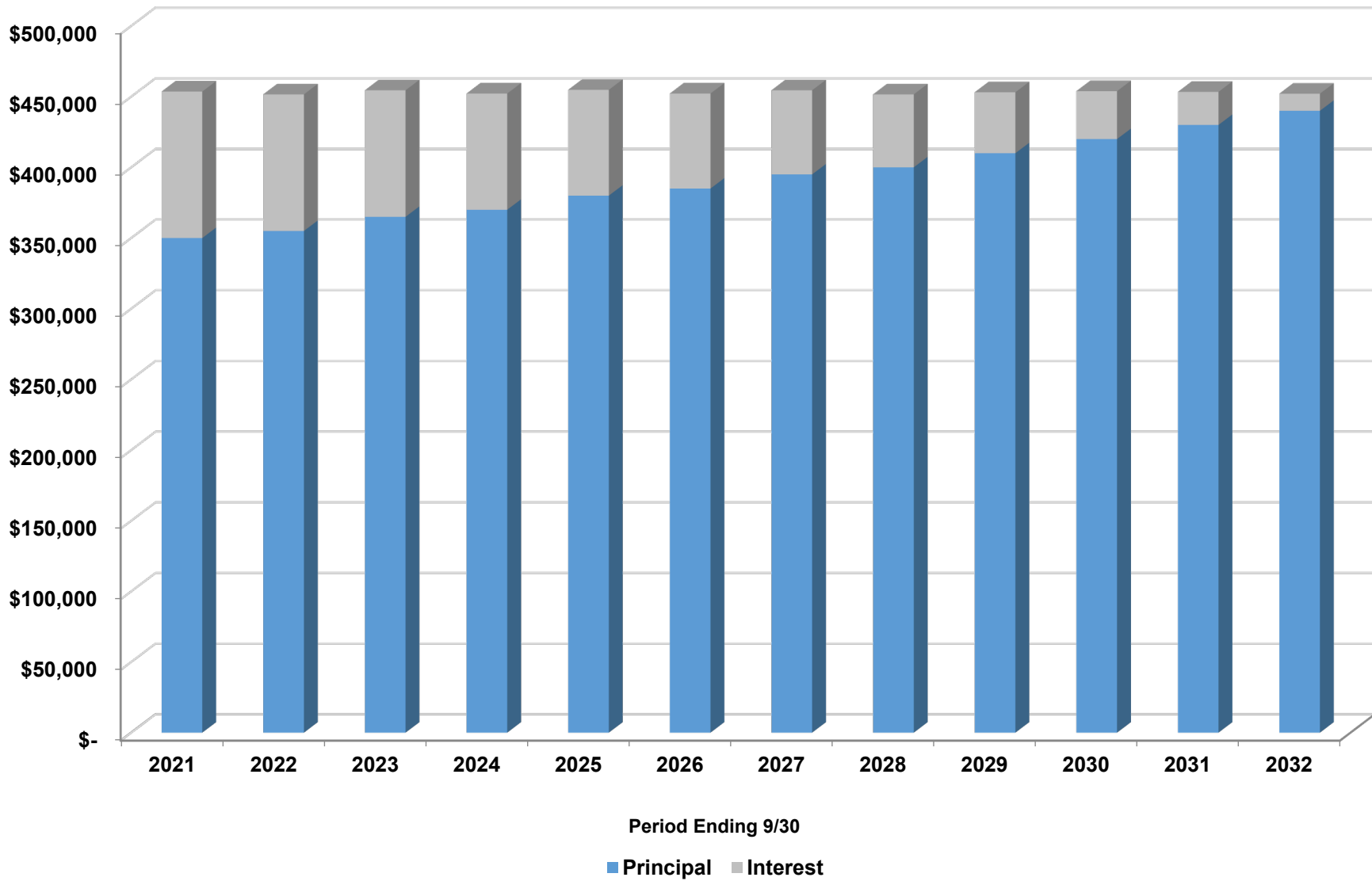


<span style="display:inline-block; width:15px; height:15px; background-color:black;"></span>	<b>Non-Callable</b>	\$	-
<span style="display:inline-block; width:15px; height:15px; background-color:green;"></span>	<b>Callable</b>	\$	4,700,000

## Underlying Bond Ratings / Outlook

Standard & Poor's	A+ / Stable Outlook
Moody's Investor Services	A2

## City of Mount Pleasant, Texas All Outstanding Franchise Tax Supported Debt As of Fiscal Year 2021



**City of Mount Pleasant, Texas**  
 Existing Franchise Tax Supported GO Debt  
*As of Fiscal Year 2020*

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Fiscal Year Ending 9/30	AGGREGATE FRANCHISE TAX SUPPORTED DEBT SERVICE		
	Principal	Interest	Total D/S
2021	350,000	103,613	453,613
2022	355,000	96,613	451,613
2023	365,000	89,513	454,513
2024	370,000	82,213	452,213
2025	380,000	74,813	454,813
2026	385,000	67,213	452,213
2027	395,000	59,513	454,513
2028	400,000	51,613	451,613
2029	410,000	43,113	453,113
2030	420,000	33,888	453,888
2031	430,000	23,388	453,388
2032	440,000	12,100	452,100
	<b>\$ 4,700,000</b>	<b>\$ 737,588</b>	<b>\$ 5,437,588</b>

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



# Budget Detail and History



# Utility Fund Debt

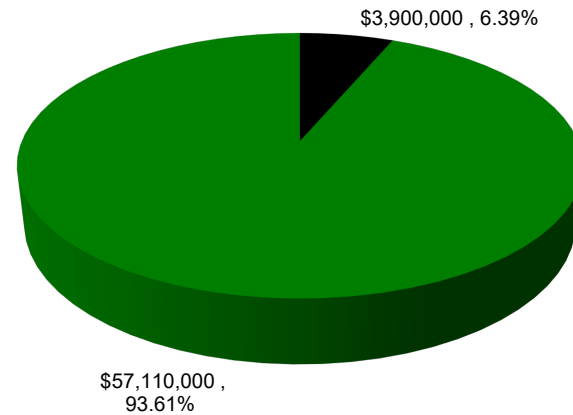
# City of Mount Pleasant, Texas

All Outstanding Utility System Supported General Obligation Debt  
As of Fiscal Year 2021  
(000's)

## Summary Statistics

Total Outstanding Principal	\$	61,010,000
<i>Total Fixed Rate</i>	\$	61,010,000
Total Variable Rate	\$	-
Total Interest Payments	\$	30,233,742
Callable Principal (%)		93.61%
Percent of Principal Retired		
w/in 10 years		8.29%
w/in 20 years		41.13%
w/in 30 years		100.00%
Final Maturity	May 15, 2051	

## Principal Composition

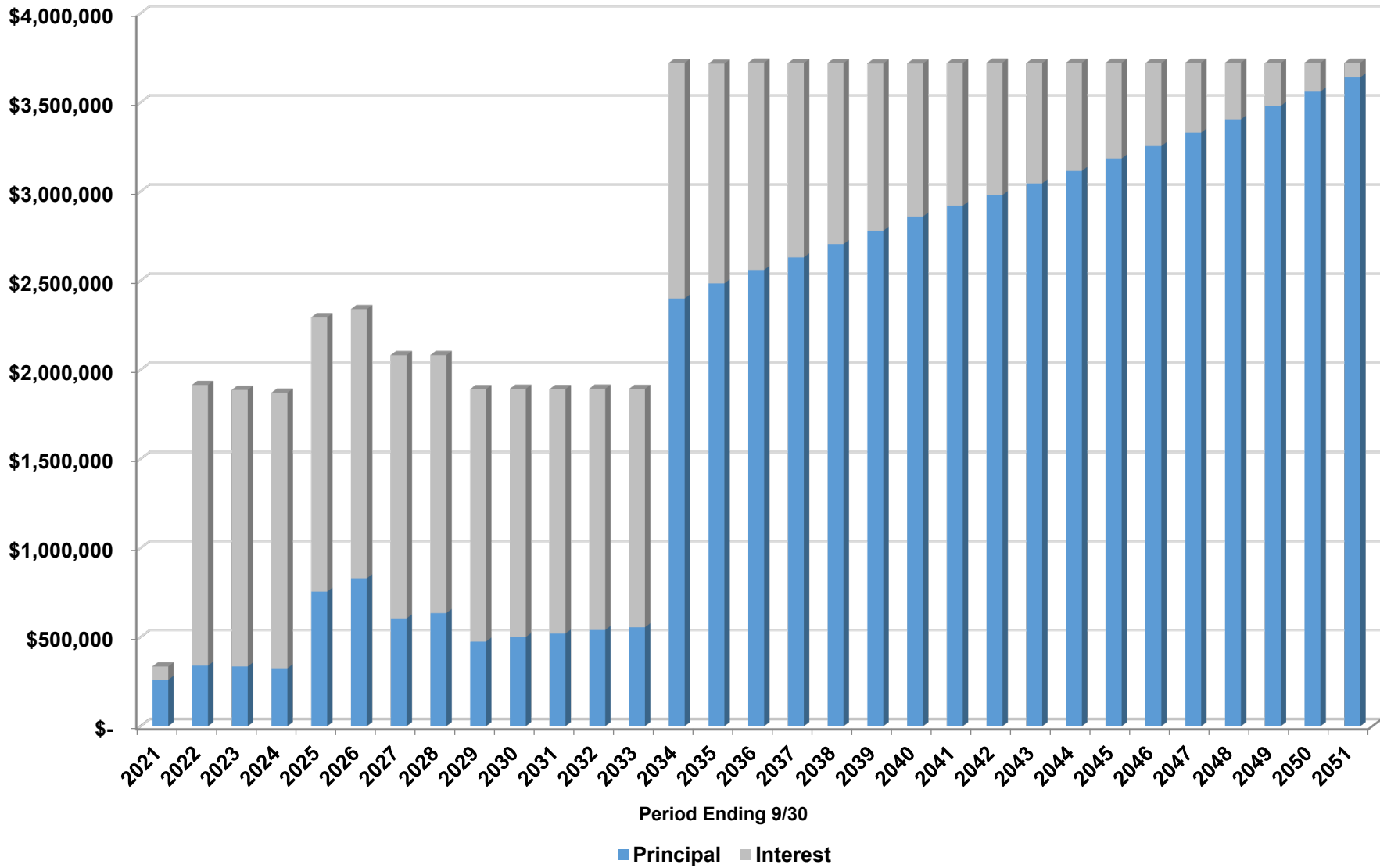


	<b>Non-Callable</b>	\$ 3,900,000
	<b>Callable</b>	\$ 57,110,000

## Underlying Bond Ratings / Outlook

Standard & Poor's	A+ / Stable Outlook
Moody's Investor Services	A2

## City of Mount Pleasant, Texas All Outstanding Utility System Supported General Obligation Debt As of Fiscal Year 2021



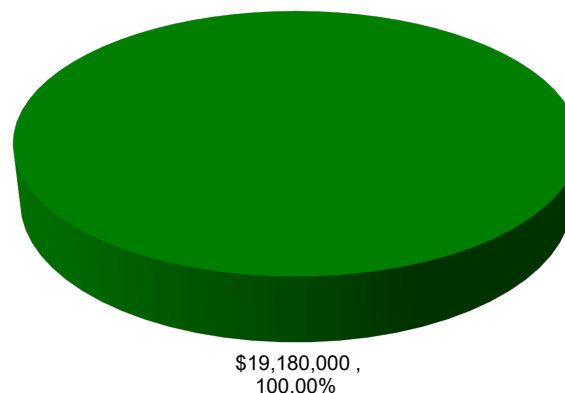
# City of Mount Pleasant, Texas

## All Outstanding Utility System Revenue Supported Debt As of Fiscal Year 2021 (000's)

### Summary Statistics

Total Outstanding Principal	\$ 19,180,000
<i>Total Fixed Rate</i>	\$ 19,180,000
Total Variable Rate	\$ -
Total Interest Payments	\$ 1,372,750
Callable Principal (%)	100.00%
Percent of Principal Retired	
w/in 5 years	30.97%
w/in 10 years	71.82%
w/in 12 years	100.00%
Final Maturity	March 15, 2033

### Principal Composition

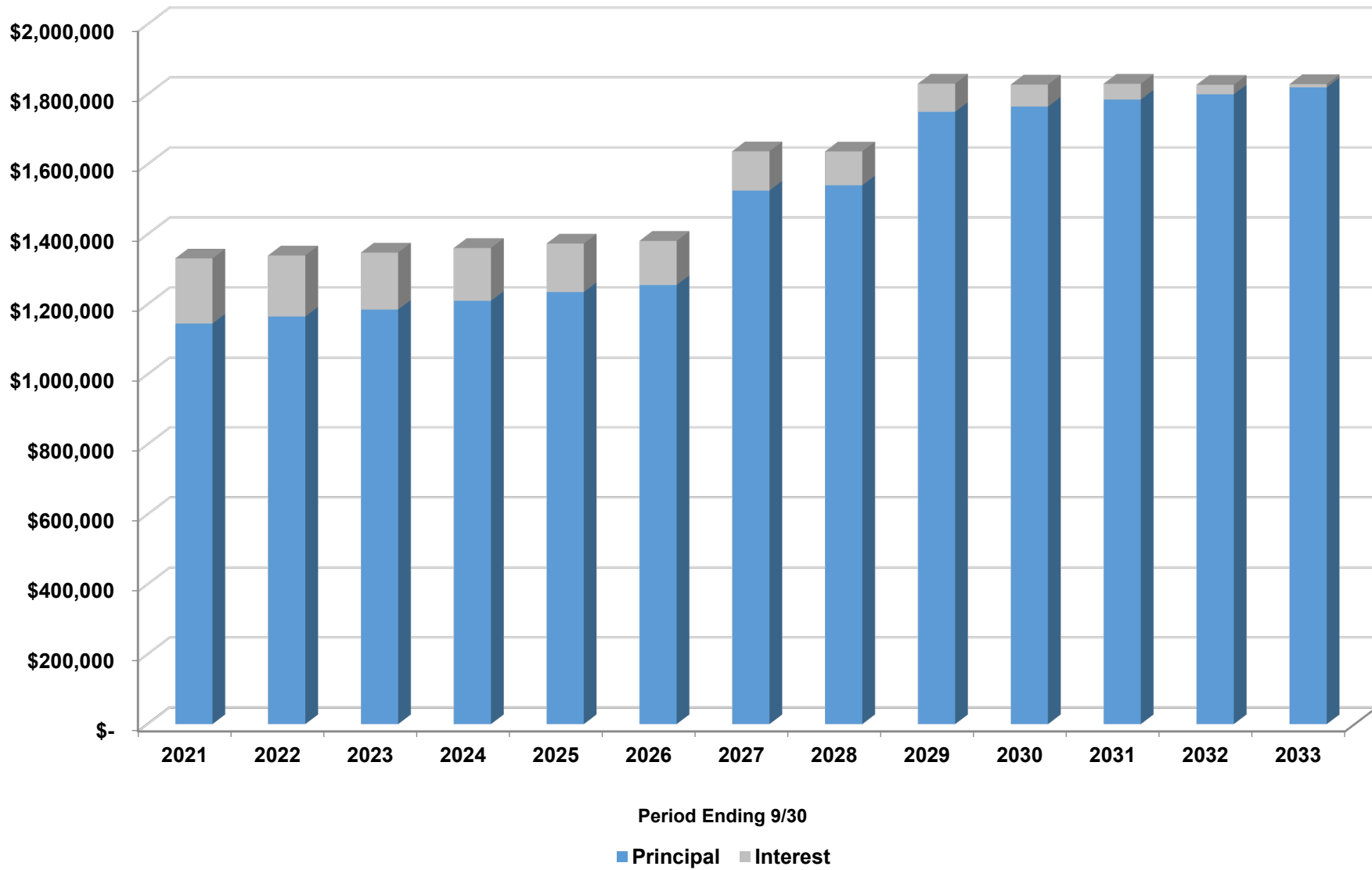


	<b>Non-Callable</b>	\$ -
	<b>Callable</b>	\$ 19,180,000

### Underlying Bond Ratings / Outlook

Not Rated Texas Water Development Board Issue

## City of Mount Pleasant, Texas All Outstanding Utility System Revenue Supported Debt As of Fiscal Year 2021



**City of Mount Pleasant, Texas**

Existing Utility System Revenue Supported Debt

*As of Fiscal Year 2018*

Fiscal Year Ending 9/30	Utility REVENUE SUPPORTED DEBT SERVICE		
	Principal	Interest	Total D/S
2021	1,145,000	186,075	1,331,075
2022	1,165,000	174,525	1,339,525
2023	1,185,000	162,775	1,347,775
2024	1,210,000	150,800	1,360,800
2025	1,235,000	138,575	1,373,575
2026	1,255,000	126,125	1,381,125
2027	1,525,000	112,225	1,637,225
2028	1,540,000	96,900	1,636,900
2029	1,750,000	80,450	1,830,450
2030	1,765,000	62,875	1,827,875
2031	1,785,000	45,125	1,830,125
2032	1,800,000	27,200	1,827,200
2033	1,820,000	9,100	1,829,100
	<b>\$ 19,180,000</b>	<b>\$ 1,372,750</b>	<b>\$ 20,552,750</b>

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

**Combined Debt Requirement Schedule (Utility Revenue Bonds)**

February 21, 2020

Fisc Year Ending	2008 Util Rev (TWDB)		Annual Totals				
	Principal	Interest	Principal	Interest	Rev Bonds	CO's/GO's	Total Util
9/30/2020	\$ 1,125,000	\$ 101,450	\$ 1,125,000	\$ 197,275	\$ 1,322,275	\$ 297,587	\$ 1,619,862
9/30/2021	1,145,000	95,825	1,145,000	185,925	1,330,925	283,294	1,614,219
9/30/2022	1,165,000	90,100	1,165,000	174,375	1,339,375	274,160	1,613,535
9/30/2023	1,185,000	84,275	1,185,000	162,625	1,347,625	265,105	1,612,730
9/30/2024	1,210,000	78,350	1,210,000	150,650	1,360,650	251,130	1,611,780
9/30/2025	1,235,000	72,300	1,235,000	138,425	1,373,425	242,314	1,615,739
9/30/2026	1,255,000	66,125	1,255,000	125,975	1,380,975	228,578	1,609,553
9/30/2027	1,525,000	59,850	1,525,000	112,075	1,637,075		1,637,075
9/30/2028	1,540,000	52,225	1,540,000	96,750	1,636,750		1,636,750
9/30/2029	1,750,000	44,525	1,750,000	80,300	1,830,300		1,830,300
9/30/2030	1,765,000	35,775	1,765,000	62,725	1,827,725		1,827,725
9/30/2031	1,785,000	26,950	1,785,000	44,975	1,829,975		1,829,975
9/30/2032	1,800,000	18,025	1,800,000	27,050	1,827,050		1,827,050
9/30/2033	1,805,000	9,025	1,805,000	9,025	1,814,025		1,814,025
	\$ 20,290,000	\$ 1,568,150	\$ 20,290,000	\$ 1,568,150	\$ 21,858,150	\$ 1,842,166	\$ 23,700,316.00





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

**General Obligation Refunding Bonds**  
**Series 2020**

**Debt Service Schedule**

FYE	Due	Principal	Int.Rate	Interest	Total	Fisc Total	Self-Supp	Tax-Supp
9/30/2020	5/15/2020	\$ 30,000.00	2.000%	\$ 23,721.11	\$ 53,721.11	\$ 53,721.11	\$ -	\$ 53,721.11
	11/15/2020			57,400.00	57,400.00			
9/30/2021	5/15/2021	185,000.00	4.000%	57,400.00	242,400.00	299,800.00	-	299,800.00
	11/15/2021			53,700.00	53,700.00			
9/30/2022	5/15/2022	205,000.00	4.000%	53,700.00	258,700.00	312,400.00	-	312,400.00
	11/15/2022			49,600.00	49,600.00			
9/30/2023	5/15/2023	225,000.00	4.000%	49,600.00	274,600.00	324,200.00	-	324,200.00
	11/15/2023			45,100.00	45,100.00			
9/30/2024	5/15/2024	245,000.00	4.000%	45,100.00	290,100.00	335,200.00	-	335,200.00
	11/15/2024			40,200.00	40,200.00			
9/30/2025	5/15/2025	270,000.00	4.000%	40,200.00	310,200.00	350,400.00	-	350,400.00
	11/15/2025			34,800.00	34,800.00			
9/30/2026	5/15/2026	295,000.00	4.000%	34,800.00	329,800.00	364,600.00	-	364,600.00
	11/15/2026			28,900.00	28,900.00			
9/30/2027	5/15/2027	320,000.00	4.000%	28,900.00	348,900.00	377,800.00	-	377,800.00
	11/15/2027			22,500.00	22,500.00			
9/30/2028	5/15/2028	345,000.00	4.000%	22,500.00	367,500.00	390,000.00	-	390,000.00
	11/15/2028			15,600.00	15,600.00			
9/30/2029	5/15/2029	375,000.00	4.000%	15,600.00	390,600.00	406,200.00	-	406,200.00
	11/15/2029			8,100.00	8,100.00			
9/30/2030	5/15/2030	<b>405,000.00</b>	4.000%	8,100.00	413,100.00	421,200.00	-	421,200.00
		\$ 2,900,000.00		\$ 735,521.11	\$ 3,635,521.11	\$ 3,635,521.11	\$ -	\$ 3,635,521.11

Notes: Original Issue Size: \$ 2,900,000  
 This issue is paid 100% from ad valorem taxes  
 Payable through UMB Bank.  
**Callable beginning May 15, 2029 at par.**



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

**General Obligation Refunding Bonds**  
**Series 2016**

**Debt Service Schedule**

FYE	Due	Principal	Int.Rate	Interest	Total	Fisc Total	Self-Supp	Tax-Supp
9/30/2020	11/15/2019 5/15/2020	\$ 270,000.00	1.590%	\$ 13,793.25 13,793.25	\$ 13,793.25 283,793.25	\$ 297,586.50	\$ 297,586.50	\$ -
9/30/2021	11/15/2020 5/15/2021	260,000.00	1.590%	11,646.75 11,646.75	11,646.75 271,646.75	283,293.50	283,293.50	-
9/30/2022	11/15/2021 5/15/2022	255,000.00	1.590%	9,579.75 9,579.75	9,579.75 264,579.75	274,159.50	274,159.50	-
9/30/2023	11/15/2022 5/15/2023	250,000.00	1.590%	7,552.50 7,552.50	7,552.50 257,552.50	265,105.00	265,105.00	-
9/30/2024	11/15/2023 5/15/2024	240,000.00	1.590%	5,565.00 5,565.00	5,565.00 245,565.00	251,130.00	251,130.00	-
9/30/2025	11/15/2024 5/15/2025	235,000.00	1.590%	3,657.00 3,657.00	3,657.00 238,657.00	242,314.00	242,314.00	-
9/30/2026	11/15/2025 5/15/2026	225,000.00	1.590%	1,788.75 1,788.75	1,788.75 226,788.75	228,577.50	228,577.50	-
		\$ 1,735,000.00		\$ 107,166.00	\$ 1,842,166.00	\$ 1,842,166.00	\$ 1,842,166.00	\$ -

Notes: Original Issue Size: \$ 3,575,000  
This issue is paid 100% through utility revenue (self-supported).  
Payable through TIB - The Independent BankersBank.  
**Callable beginning May 15, 2017 at par.**



**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			-			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	51,398	260,000	63,045	323,045
9/30/2022	11/15		9,580	9,580		38,710	38,710		48,290	48,290
	5/15	255,000	9,580	264,580	85,000	38,710	123,710	340,000	48,290	388,290
9/30/2023	11/15		7,553	7,553		37,435	37,435		44,988	44,988
	5/15	250,000	7,553	257,553	85,000	37,435	122,435	335,000	44,988	379,988
9/30/2024	11/15		5,565	5,565		36,479	36,479		42,044	42,044
	5/15	240,000	5,565	245,565	85,000	36,479	121,479	325,000	42,044	367,044
9/30/2025	11/15		3,657	3,657		34,715	34,715		38,372	38,372
	5/15	235,000	3,657	238,657	85,000	34,715	119,715	320,000	38,372	358,372
9/30/2026	11/15		1,789	1,789		32,951	32,951		34,740	34,740
	5/15	225,000	1,789	226,789	85,000	32,951	117,951	310,000	34,740	344,740
9/30/2027	11/15		-	-		31,188	31,188		31,188	31,188
	5/15		-	-	85,000	31,188	116,188	85,000	31,188	116,188
9/30/2028	11/15		-	-		29,424	29,424		29,424	29,424
	5/15		-	-	85,000	29,424	114,424	85,000	29,424	114,424
9/30/2029	11/15		-	-		27,660	27,660		27,660	27,660
	5/15		-	-	85,000	27,660	112,660	85,000	27,660	112,660
9/30/2030	11/15		-	-		25,896	25,896		25,896	25,896
	5/15		-	-	85,000	25,896	110,896	85,000	25,896	110,896
9/30/2031	11/15		-	-		25,408	25,408		25,408	25,408
	5/15		-	-	215,000	25,408	240,408	215,000	25,408	240,408
9/30/2032	11/15		-	-		24,171	24,171		24,171	24,171
	5/15		-	-	280,000	24,171	304,171	280,000	24,171	304,171
9/30/2033	11/15		-	-		22,561	22,561		22,561	22,561
	5/15		-	-	285,000	22,561	307,561	285,000	22,561	307,561
9/30/2034	11/15		-	-		20,851	20,851		20,851	20,851
	5/15		-	-	290,000	20,851	310,851	290,000	20,851	310,851
9/30/2035	11/15		-	-		18,966	18,966		18,966	18,966
	5/15		-	-	295,000	18,966	313,966	295,000	18,966	313,966
9/30/2036	11/15		-	-		16,754	16,754		16,754	16,754
	5/15		-	-	295,000	16,754	311,754	295,000	16,754	311,754
9/30/2037	11/15		-	-		14,541	14,541		14,541	14,541
	5/15		-	-	300,000	14,541	314,541	300,000	14,541	314,541
9/30/2038	11/15		-	-		12,066	12,066		12,066	12,066
	5/15		-	-	305,000	12,066	317,066	305,000	12,066	317,066
9/30/2039	11/15		-	-		9,550	9,550		9,550	9,550
	5/15		-	-	310,000	9,550	319,550	310,000	9,550	319,550
9/30/2040	11/15		-	-		6,450	6,450		6,450	6,450
	5/15		-	-	320,000	6,450	326,450	320,000	6,450	326,450
9/30/2041	11/15		-	-		3,250	3,250		3,250	3,250
	5/15		-	-	325,000	3,250	328,250	325,000	3,250	328,250
		1,735,000	107,166	1,842,166	3,985,000	989,451	4,974,451	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
9/30/2020	3/15/2020 9/15/2020	\$ 1,125,000.00	1.000%	\$ 101,450.00 95,825.00	\$ 1,226,450.00 95,825.00	\$ 1,322,275.00
9/30/2021	3/15/2021 9/15/2021	1,145,000.00	1.000%	95,825.00 90,100.00	1,240,825.00 90,100.00	1,330,925.00
9/30/2022	3/15/2022 9/15/2022	1,165,000.00	1.000%	90,100.00 84,275.00	1,255,100.00 84,275.00	1,339,375.00
9/30/2023	3/15/2023 9/15/2023	1,185,000.00	1.000%	84,275.00 78,350.00	1,269,275.00 78,350.00	1,347,625.00
9/30/2024	3/15/2024 9/15/2024	1,210,000.00	1.000%	78,350.00 72,300.00	1,288,350.00 72,300.00	1,360,650.00
9/30/2025	3/15/2025 9/15/2025	1,235,000.00	1.000%	72,300.00 66,125.00	1,307,300.00 66,125.00	1,373,425.00
9/30/2026	3/15/2026 9/15/2026	1,255,000.00	1.000%	66,125.00 59,850.00	1,321,125.00 59,850.00	1,380,975.00
9/30/2027	3/15/2027 9/15/2027	1,525,000.00	1.000%	59,850.00 52,225.00	1,584,850.00 52,225.00	1,637,075.00
9/30/2028	3/15/2028 9/15/2028	1,540,000.00	1.000%	52,225.00 44,525.00	1,592,225.00 44,525.00	1,636,750.00
9/30/2029	3/15/2029 9/15/2029	1,750,000.00	1.000%	44,525.00 35,775.00	1,794,525.00 35,775.00	1,830,300.00
9/30/2030	3/15/2030 9/15/2030	1,765,000.00	1.000%	35,775.00 26,950.00	1,800,775.00 26,950.00	1,827,725.00
9/30/2031	3/15/2031 9/15/2031	1,785,000.00	1.000%	26,950.00 18,025.00	1,811,950.00 18,025.00	1,829,975.00
9/30/2032	3/15/2032 9/15/2032	1,800,000.00	1.000%	18,025.00 9,025.00	1,818,025.00 9,025.00	1,827,050.00
9/30/2033	3/15/2033	1,805,000.00	1.000%	9,025.00	1,814,025.00	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.



# Budget Detail and History

Account	Description	FY2022 Proposed vNNR Budget	2021 Amended Budget	2021 Year-to-date Actual	2020 Actual	2019 Actual	2018 Actual
300-6702-38-00	PRINCIPAL-REVENUE BONDS	1,505,000.00	1,405,000.00	1,405,000.00			
300-6705-38-00	AGENT AND ADMINISTRATION FEE	5,000.00	400.00	785.00		385.00	385.00
300-6711-38-00	INT.-GEN. OBLIGATION BONDS				5,715.00	16,538.20	659.00
300-6712-38-00	INTEREST-REVENUE BONDS	1,733,493.00	209,219.00	260,659.47	224,743.19	244,311.49	262,175.77
<b>Subtotal:</b>		<b>3,243,493.00</b>	<b>1,614,619.00</b>	<b>1,666,444.47</b>	<b>230,458.19</b>	<b>261,234.69</b>	<b>263,219.77</b>
<b>Program number:</b>	<b>UTILITY DEBT SERVICE</b>	<b>3,243,493.00</b>	<b>1,614,619.00</b>	<b>1,666,444.47</b>	<b>230,458.19</b>	<b>261,234.69</b>	<b>263,219.77</b>
<b>Department number:</b>	<b>UTILITY DEBT SERVICE</b>	<b>3,243,493.00</b>	<b>1,614,619.00</b>	<b>1,666,444.47</b>	<b>230,458.19</b>	<b>261,234.69</b>	<b>263,219.77</b>



# Supplemental

## **City of Mount Pleasant Tables**

The Statistical Section presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City of Terrell's overall financial health.

### **FINANCIAL TRENDS INFORMATION**

These schedule contain trend information to help the reader understand how the City's Financial performance and well-being have changed over time

- 1 Net Assets by component
- 2 Changes in net assets
- 3 Fund balances, governmental funds
- 4 Changes in fund balance, governmental funds

### **REVENUE CAPACITY INFORMATION**

These schedules contain information to help the reader assess the City's most significant revenue source, the property tax.

- 5 Assessed value and actual value of taxable property
- 6 Direct and overlapping property tax rates
- 7 Principal property tax payers
- 8 Property tax levies and collections

### **DEBT CAPACITY INFORMATION**

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

- 9 Ratios of outstanding debt
- 10 Ratios of general bonded debt outstanding
- 11 Direct and overlapping governmental activities debt
- 12 Legal debt margin information
- 13 Pledged-revenue coverage

### **DEMOGRAPHIC AND ECONOMIC INFORMATION**

These schedules offer demographic and economic indicators to help the reader understand how the environment within which the City's financial activities take place.

- 14 Demographic and economic statistics
- 15 Principal employers

### **OPERATING INFORMATION**

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the service the government provides and the activities it performs.

- 16 Full-time equivalent city government employees by function/program
- 17 Operating indicators by function/program
- 18 Capital asset statistics by function/program



**City of Mount Pleasant, Texas**

Full-time Equivalent City Employees by Function and Program

Table 16

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Government:</b>	6	4	4	4						
<b>Administration:</b>	4	4	4	6						
City Manager					1	1	1	1	1	1
Director of Human Resources/City Secretary					1	1	1	1	1	1
Human Resource Advisor										1
Executive Assistant I								1	1	1
Director of Finance					1	1	1	1	1	1
Accounting Manager					1	1	1	1	1	1
Accountant I									1	1
Accounting Assistant					1	1	1	1	1	1
Administrative Assistant					1	1	1	1	1	1
<b>Municipal Court:</b>										
Court Administration					1	1	1	1	1	1
Municipal Clerk					2	2	3	3	2	1
Interns								6	6	6
<b>Information Technology</b>										
It Specialist									0.5	1
<b>Public Works:</b>										
Street Fund:	10	10	10	10						
Director of Public Works/Engineer					0	0	0	0	1	1
Operations Manager								1	1	1
Foreman					1	1	1	1	1	1
Welder					1	1	1	0	0	0
Maintenance Technician					1	1	1	1	1	1
Technician II					3	2	2	1	1	2
Technician I					5	5	6	6	6	5
<b>Fleet</b>										
General Maintenance:	7	7	7	7						
Foreman					0	0	0	0	1	1
Fleet Technician III					1	1	1	1	0	0
Fleet Technician II					1	1	1	1	1	0
Fleet Technician I					1	1	1	1	1	2
<b>Building Maintenance</b>										
Foreman									1	1
Building Maintenance I					2	2	2	2	1	1
Custodian					2	2	2	2	2	2
<b>Building and Code Services:</b>										
Planner								1	1	1
Administrative Assistant									1	1
Director of Building and Development	1	1	1	1	1	1	1	1	0	0
Building Official									1	1
Director of Code Enforcement	1	1	1	1	1	1	1	1	0	0
Lead Code Compliance Officer	1	1	1	1	1	1	1	0	0	1

**City of Mount Pleasant, Texas**

Full-time Equivalent City Employees by Function and Program

Table 16

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Code Compliance Officer II	1	1	1	1	1	1	1	3	3	3
Code Compliance Officer I	1	1	1	1	1	1	1	0	0	0
Construction Inspector	1	1	1	1	1	1	1	0	0	0
<b>Police Department:</b>	42	41	44	45						
Police Chief					1	1	1	1	1	1
Assistant Police Chief					1	1	1	1	1	1
Lieutenant					3	3	3	3	3	3
Corporal					4	4	4	4	4	4
Sergeant					5	5	5	5	5	6
Police Officer					18	18	18	18	18	18
Records Manager/Analyst					1	1	1	1	1	1
Administrative Assistant					1	1	1	1	1	1
Communications Manager					0	0	0	0	0	0
Sr. Dispatcher					0	0	0	2	2	3
Dispatcher					9	9	9	6	6	6
Property Room Manager/Evd Tech					1	1	1	1	1	1
Crime Victim Liaison					1	1	1	1	1	1
<b>Animal Control:</b>										
Animal Control Officer	3	3	3	3	3	3	3	3	3	3
Customer Service Representative				1	1	1	1	1	1	1
<b>Fire Department:</b>	23	23	26	26						
Director of Fire Services					1	1	1	1	1	1
Deputy Chief					0	3	3	3	3	3
Captain					3	3	3	3	3	6
Lieutenant					3	0	0	0	0	0
Driver Operator					6	6	6	6	6	6
Firefighter I - III					12	18	18	18	18	16
Administrative Assistant					1	1	1	1	1	1
<b>Park Department:</b>	7	9	9	9						
Director of Parks and Recreation					0.5	0	0	0	1	1
Foreman					1	1	1	1	1	1
Technician II					2	1	1	3	3	2
Technician I					6	8	8	5	5	8
Marketing and Promotions Manager					0	1	1	1	0	1
<b>Civic Center:</b>	4	4	4	5						
Civic Center Manager					1	1	1	1	1	1
Assistant Civic Center Manager					1	1	1	1	1	0
Event Services I					3	3	3	3	2	3
Event Services II										1
Community Services:										
Director of Community Services					1	1	1	1	0	0
<b>Library:</b>	4	4	5	5						
Librarian					1	1	1	1	1	1
Library Assistant					4	4	4	4	4	5

**City of Mount Pleasant, Texas**

Full-time Equivalent City Employees by Function and Program

Table 16

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
PT Library Assistant					0	0.5	0.5	0.5	0.5	0
<b>Enterprise funds</b>										
<b>Airport:</b>	3	3	3	3						
Airport Manager					1	1	1	1	1	1
Airport Maintenance I					2	2	2	2	2	2
<b>Utility Administration:</b>										
Accountant II										1
Utility Office Manager					0	1	1	1	1	1
Customer Service Rep. II					1	0	0	0	0	0
Customer Service Rep. I					2	2	2	2	2	2
<b>Utility Department:</b>	15	15	15	14						
Director of Utilities					1	1	1	1	1	1
Administrative Assistant					1	1	1	1	1	1
Operations Manager								1	1	1
Foreman					1	1	1	1	1	1
Electrician					1	1	1	2	2	2
Welder					1	1	1	1	1	1
Maintenance Technician					1	1	1	0	0	0
Technician III					0	0	0	0	0	0
Technician II					4	4	4	4	4	4
Technician I					7	7	7	7	7	4
<b>Water Treatment:</b>	8	9	9	10						
Chief Operator					1	1	1	1	1	1
Operator III					0	0	0	1	1	1
Operator II					1	1	1	1	1	1
Operator I					7	7	7	7	7	6
<b>Wastewater Plants:</b>	3	3	3	3						
Chief Operator					1	1	1	1	1	1
Operator II					1	1	1	1	1	1
Operator I					1	1	1	1	1	1
<b>Component Unit</b>										
Economic Development:										
Economic/ Industrial Development					1	1	1	1.5	2	2
<b>Total City Employees</b>	<b>145</b>	<b>145</b>	<b>152</b>	<b>157</b>	<b>164.5</b>	<b>171.5</b>	<b>173.5</b>	<b>180</b>	<b>180</b>	<b>186</b>

Note: FTE are based on 2080 hours

City of Mount Pleasant Pay Plan

GRADE												
STEPS		1	2	3	4	5	6	7	8	9	10	
A	Hourly	14.25	14.68	15.12	15.57	16.04	16.52	17.02	17.53	18.05	18.59	Custodian
	Overtime	21.38	22.02	22.68	23.36	24.06	24.78	25.52	26.29	27.08	27.89	Kennel Technician
	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	Library Clerk
	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	Receptionist
	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	
STEPS		1	2	3	4	5	6	7	8	9	10	
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	Event Services 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	Meter Reader
	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	Parks 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	Utilities Technician I
STEPS		1	2	3	4	5	6	7	8	9	10	
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	Event Service II
	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	Library Assistant I
	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	Wastewater Technician I
	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	Water Treatment Plant Operator I
STEPS		1	2	3	4	5	6	7	8	9	10	
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	Facility Maintenance Technician
	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	Parks 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	Streets Technician II
												Utility Billing Clerk
												Utilities Technician II
												Wastewater Technician II
												Water Treatment Plant Operator II
STEPS		1	2	3	4	5	6	7	8	9	10	
E	Hourly	17.32	17.84	18.38	18.93	19.49	20.08	20.68	21.30	21.94	22.60	Code Compliance Officer I
	Overtime	25.98	26.76	27.56	28.39	29.24	30.12	31.02	31.95	32.91	33.90	Facility Maintenance Lead
	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	Telecommunicator
	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	
STEPS		1	2	3	4	5	6	7	8	9	10	
F	Hourly	18.19	18.73	19.29	19.87	20.47	21.08	21.72	22.37	23.04	23.73	Administrative Assistant
	Overtime	27.28	28.10	28.94	29.81	30.70	31.63	32.57	33.55	34.56	35.59	Fleet Technician I
	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	Parks Tech III
	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	Senior Telecommunicator
	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
												Welder
STEPS		1	2	3	4	5	6	7	8	9	10	
G	Hourly	19.10	19.67	20.26	20.87	21.49	22.14	22.80	23.49	24.19	24.92	Accounting Assistant
	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	
	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	

City of Mount Pleasant Pay Plan

STEPS		1	2	3	4	5	6	7	8	9	10	
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	Electrician I
	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	Fleet Technician II
	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	Property Room Manager/ Evidence Technician
	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	Records Manager/Analyst
												Victims Services Coordinator
STEPS		1	2	3	4	5	6	7	8	9	10	
I	Hourly	21.05	21.69	22.34	23.01	23.70	24.41	25.14	25.89	26.67	27.47	Accounting Assistant II
	Overtime	31.58	32.53	33.50	34.51	35.54	36.61	37.71	38.84	40.01	41.21	Electrician II
	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	
STEPS		1	2	3	4	5	6	7	8	9	10	
J	Hourly	22.11	22.77	23.45	24.16	24.88	25.63	26.40	27.19	28.00	28.84	
	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	
STEPS		1	2	3	4	5	6	7	8	9	10	
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	IT Specialist
	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	
STEPS		1	2	3	4	5	6	7	8	9	10	
L	Hourly	24.37	25.10	25.86	26.63	27.43	28.25	29.10	29.97	30.87	31.80	Fleet Foreman
	Overtime	36.56	37.66	38.78	39.95	41.15	42.38	43.65	44.96	46.31	47.70	Municipal Court Administrator
	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	Parks Foreman
	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	Streets Foreman
	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	Utility Billing Supervisor
												Utilities Foreman
												Wastewater Foreman
												Water Treatment Plant Operator
STEPS		1	2	3	4	5	6	7	8	9	10	
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
	Overtime	38.39	39.54	40.72	41.95	43.20	44.50	45.84	47.21	48.63	50.09	Code Compliance Manager
	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	Main Street and Events Manager
	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	
STEPS		1	2	3	4	5	6	7	8	9	10	
N	Hourly	26.87	27.68	28.51	29.36	30.24	31.15	32.08	33.05	34.04	35.06	Accounting Manager
	Overtime	40.31	41.51	42.76	44.04	45.36	46.73	48.13	49.57	51.06	52.59	Building Official
	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	
STEPS		1	2	3	4	5	6	7	8	9	10	

City of Mount Pleasant Pay Plan

O	Hourly	28.21	29.06	29.93	30.83	31.76	32.71	33.69	34.70	35.74	36.81	Library Manager
	Overtime	42.32	43.59	44.90	46.25	47.63	49.06	50.53	52.05	53.61	55.22	Operations Manager
	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	
	STEPS	1	2	3	4	5	6	7	8	9	10	
P	Hourly	29.62	30.51	31.43	32.37	33.34	34.34	35.37	36.43	37.53	38.65	
	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	
	STEPS	1	2	3	4	5	6	7	8	9	10	
Q	Hourly	31.11	32.04	33.00	33.99	35.01	36.06	37.14	38.26	39.40	40.59	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	
	STEPS	1	2	3	4	5	6	7	8	9	10	
R	Hourly	32.66	33.64	34.65	35.69	36.76	37.86	39.00	40.17	41.37	42.62	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	
	STEPS	1	2	3	4	5	6	7	8	9	10	
S	Hourly	34.29	35.32	36.38	37.47	38.60	39.76	40.95	42.18	43.44	44.75	
	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	

City of Mount Pleasant Fire Shift Pay Plan

GRADE											
STEPS		1	2	3	4	5	6				
AA	HOURLY	\$14.25	\$14.68	\$15.12	\$15.57	\$16.04	\$16.52	\$17.02	\$17.53	\$18.05	\$18.59
	OVERTIME	\$21.38	\$22.02	\$22.68	\$23.36	\$24.06	\$24.78	\$25.52	\$26.29	\$27.08	\$27.89
	Semi-monthly	\$1,596.00	\$1,643.88	\$1,693.20	\$1,743.99	\$1,796.31	\$1,850.20	\$1,905.71	\$1,962.88	\$2,021.77	\$2,082.42
	ANNUALLY	\$41,496.00	\$42,740.88	\$44,023.11	\$45,343.80	\$46,704.11	\$48,105.24	\$49,548.39	\$51,034.85	\$52,565.89	\$54,142.87
STEPS							1	2	3	4	
BB	HOURLY	\$14.96	\$15.41	\$15.87	\$16.35	\$16.84	\$17.35	\$17.87	\$18.40	\$18.95	\$19.52
	OVERTIME	\$22.44	\$23.12	\$23.81	\$24.52	\$25.26	\$26.02	\$26.80	\$27.60	\$28.43	\$29.28
	Semi-monthly	\$1,675.80	\$1,726.07	\$1,777.86	\$1,831.19	\$1,886.13	\$1,942.71	\$2,000.99	\$2,061.02	\$2,122.85	\$2,186.54
	ANNUALLY	\$43,570.80	\$44,877.92	\$46,224.26	\$47,610.99	\$49,039.32	\$50,510.50	\$52,025.81	\$53,586.59	\$55,194.19	\$56,850.01
STEPS		1	2	3	4	5	6	7	8	9	10
CC	HOURLY	\$15.71	\$16.18	\$16.67	\$17.17	\$17.68	\$18.21	\$18.76	\$19.32	\$19.90	\$20.50
	OVERTIME	\$23.57	\$24.27	\$25.00	\$25.75	\$26.52	\$27.32	\$28.14	\$28.98	\$29.85	\$30.75
	Semi-monthly	\$1,759.59	\$1,812.38	\$1,866.75	\$1,922.75	\$1,980.43	\$2,039.85	\$2,101.04	\$2,164.07	\$2,229.00	\$2,295.87
	ANNUALLY	\$45,749.34	\$47,121.82	\$48,535.47	\$49,991.54	\$51,491.29	\$53,036.02	\$54,627.10	\$56,265.92	\$57,953.90	\$59,692.51
STEPS		1	2	3	4	5	6	7	8	9	10
DD	HOURLY	\$16.50	\$16.99	\$17.50	\$18.03	\$18.57	\$19.12	\$19.70	\$20.29	\$20.90	\$21.52
	OVERTIME	\$24.74	\$25.49	\$26.25	\$27.04	\$27.85	\$28.69	\$29.55	\$30.43	\$31.35	\$32.29
	Semi-monthly	\$1,847.57	\$1,903.00	\$1,960.09	\$2,018.89	\$2,079.46	\$2,141.84	\$2,206.09	\$2,272.28	\$2,340.45	\$2,410.66
	ANNUALLY	\$48,036.81	\$49,477.91	\$50,962.25	\$52,491.12	\$54,065.85	\$55,687.82	\$57,358.46	\$59,079.21	\$60,851.59	\$62,677.14
STEPS		1	2	3	4	5	6	7	8	9	10
EE	HOURLY	\$17.32	\$17.84	\$18.38	\$18.93	\$19.49	\$20.08	\$20.68	\$21.30	\$21.94	\$22.60
	OVERTIME	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24	\$30.12	\$31.02	\$31.95	\$32.91	\$33.90
	Semi-monthly	\$1,939.95	\$1,998.15	\$2,058.09	\$2,119.83	\$2,183.43	\$2,248.93	\$2,316.40	\$2,385.89	\$2,457.47	\$2,531.19
	ANNUALLY	\$50,438.65	\$51,951.81	\$53,510.36	\$55,115.67	\$56,769.14	\$58,472.22	\$60,226.38	\$62,033.17	\$63,894.17	\$65,810.99
STEPS		1	2	3	4	5	6	7	8	9	10
FF	HOURLY	\$18.19	\$18.73	\$19.29	\$19.87	\$20.47	\$21.08	\$21.72	\$22.37	\$23.04	\$23.73
	OVERTIME	\$27.28	\$28.10	\$28.94	\$29.81	\$30.70	\$31.63	\$32.57	\$33.55	\$34.56	\$35.59

Firefighter I/II

Firefighter III

Driver/Engineer

City of Mount Pleasant Fire Shift Pay Plan

	Semi-monthly	\$2,036.95	\$2,098.05	\$2,161.00	\$2,225.83	\$2,292.60	\$2,361.38	\$2,432.22	\$2,505.19	\$2,580.34	\$2,657.75
	ANNUALLY	\$52,960.58	\$54,549.40	\$56,185.88	\$57,871.46	\$59,607.60	\$61,395.83	\$63,237.70	\$65,134.83	\$67,088.88	\$69,101.54
STEPS											
GG	HOURLY	1	2	3	4	5	6	7	8	9	10
	OVERTIME	\$19.10	\$19.67	\$20.26	\$20.87	\$21.49	\$22.14	\$22.80	\$23.49	\$24.19	\$24.92
	OVERTIME	\$28.64	\$29.50	\$30.39	\$31.30	\$32.24	\$33.21	\$34.20	\$35.23	\$36.29	\$37.37
	Semi-monthly	\$2,138.79	\$2,202.96	\$2,269.05	\$2,337.12	\$2,407.23	\$2,479.45	\$2,553.83	\$2,630.45	\$2,709.36	\$2,790.64
	ANNUALLY	\$55,608.61	\$57,276.87	\$58,995.17	\$60,765.03	\$62,587.98	\$64,465.62	\$66,399.59	\$68,391.57	\$70,443.32	\$72,556.62
STEPS											
HH	HOURLY	1	2	3	4	5	6	7	8	9	10
	OVERTIME	\$20.05	\$20.65	\$21.27	\$21.91	\$22.57	\$23.24	\$23.94	\$24.66	\$25.40	\$26.16
	OVERTIME	\$30.08	\$30.98	\$31.91	\$32.87	\$33.85	\$34.87	\$35.91	\$36.99	\$38.10	\$39.24
	Semi-monthly	\$2,245.73	\$2,313.10	\$2,382.50	\$2,453.97	\$2,527.59	\$2,603.42	\$2,681.52	\$2,761.97	\$2,844.83	\$2,930.17
	ANNUALLY	\$58,389.04	\$60,140.71	\$61,944.93	\$63,803.28	\$65,717.38	\$67,688.90	\$69,719.57	\$71,811.15	\$73,965.49	\$76,184.45
STEPS											
II	HOURLY	1	2	3	4	5	6	7	8	9	10
	OVERTIME	\$21.05	\$21.69	\$22.34	\$23.01	\$23.70	\$24.41	\$25.14	\$25.89	\$26.67	\$27.47
	OVERTIME	\$31.58	\$32.53	\$33.50	\$34.51	\$35.54	\$36.61	\$37.71	\$38.84	\$40.01	\$41.21
	Semi-monthly	\$2,358.02	\$2,428.76	\$2,501.62	\$2,576.67	\$2,653.97	\$2,733.59	\$2,815.60	\$2,900.07	\$2,987.07	\$3,076.68
	ANNUALLY	\$61,308.49	\$63,147.75	\$65,042.18	\$66,993.44	\$69,003.25	\$71,073.34	\$73,205.54	\$75,401.71	\$77,663.76	\$79,993.68
STEPS											
JJ	HOURLY	1	2	3	4	5	6	7	8	9	10
	OVERTIME	\$22.11	\$22.77	\$23.45	\$24.16	\$24.88	\$25.63	\$26.40	\$27.19	\$28.00	\$28.84
	OVERTIME	\$33.16	\$34.15	\$35.18	\$36.23	\$37.32	\$38.44	\$39.59	\$40.78	\$42.01	\$43.27
	Semi-monthly	\$2,475.92	\$2,550.20	\$2,626.70	\$2,705.50	\$2,786.67	\$2,870.27	\$2,956.38	\$3,045.07	\$3,136.42	\$3,230.51
	ANNUALLY	\$64,373.92	\$66,305.13	\$68,294.29	\$70,343.12	\$72,453.41	\$74,627.01	\$76,865.82	\$79,171.80	\$81,546.95	\$83,993.36

Captain

Deputy Fire Chief



City of Mount Pleasant Police Sworn Pay Plan

GRADE												
STEP		1	2	3	4	5	6	7	8	9	10	
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	
STEP			1	2	3	4	5					Police Sergeant
P	Hourly		\$30.51	\$31.43	\$32.37	33.34	34.34					
	Overtime		\$45.77	\$47.14	\$48.56	50.01	51.51					
	Semi-Mo.		\$2,441.08	\$2,514.31	\$2,589.74	2,667.43	2,747.45					
	Monthly		\$5,288.90	\$5,447.57	\$5,610.99	5,779.32	5,952.70					
	Annually		\$63,468.01	\$65,372.05	\$67,333.22	69,353.21	71,433.81					
STEP					1	2	3	4				Police Lieutenant
R	Hourly				\$35.69	\$36.76	\$37.86	39.00				
	Overtime				\$53.53	\$55.14	\$56.80	58.50				
	Semi-Mo.				\$2,855.19	\$2,940.84	\$3,029.07	3,119.94				
	Monthly				\$6,186.12	\$6,371.70	\$6,562.86	6,759.74				
Annually				\$74,234.87	\$76,461.92	\$78,755.77	81,118.45					
STEP								1	2	3	Assistant Police Chief	
S	Hourly							42.18	43.44	44.75		
	Overtime							63.27	65.16	67.12		
	Semi-Mo.							3,374.22	3,475.44	3,579.71		
	Monthly							7,310.66	7,529.98	7,755.88		
Annually							87,729.60	90,361.49	93,072.33			

**City of Mount Pleasant, Texas**

Net Assets by Component

*(Accrual Basis of Accounting)*

Last Ten Fiscal Years

Table 1

	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental activities:</b>									
Net investment in capital assets	\$ 19,273,630	\$ 21,729,842	\$ 18,381,690	\$ 18,343,148	\$ 19,049,789	\$ 19,752,903	\$ 14,140,261	\$ 22,431,539	\$ 24,401,450
Restricted	542,873	1,476,577	851,230	1,553,240	1,501,525	2,770,138	7,765,128	1,163,916	879,970
Unrestricted	2,782,615	2,695,201	3,603,191	2,061,836	1,664,655	(2,138,823)	(559,188)	(1,227,968)	(1,458,742)
<b>Total governmental activities net assets</b>	<b>22,599,118</b>	<b>25,901,620</b>	<b>22,836,111</b>	<b>21,958,224</b>	<b>22,215,969</b>	<b>20,384,218</b>	<b>21,346,201</b>	<b>22,367,487</b>	<b>23,822,678</b>
<b>Business-type activities:</b>									
Net investment in capital assets	38,654,526	39,616,390	42,881,147	41,898,179	42,429,776	40,163,100	40,598,234	40,351,700	38,739,851
Restricted	1,374,923	2,027,783	1,927,757	2,125,320	1,655,002	1,839,739	170,596	-	-
Unrestricted	3,523,051	3,578,411	1,492,729	1,286,131	481,429	1,476,233	3,245,106	4,343,063	3,975,540
<b>Total business-type activities net assets</b>	<b>43,552,500</b>	<b>45,222,584</b>	<b>46,301,633</b>	<b>45,309,630</b>	<b>44,566,207</b>	<b>43,479,072</b>	<b>44,013,936</b>	<b>44,694,763</b>	<b>42,715,391</b>
<b>Primary government</b>									
Net investment in capital assets	57,928,156	61,346,232	61,262,837	60,241,327	61,479,565	59,916,003	54,738,495	62,783,239	63,141,301
Restricted	1,917,796	3,504,360	2,778,987	3,678,560	3,156,527	4,609,877	7,935,724	1,163,916	879,970
Unrestricted	6,305,666	6,273,612	5,095,920	3,347,967	2,146,084	(662,590)	2,685,918	3,115,095	2,516,798
<b>Total primary government net assets</b>	<b>\$ 66,151,618</b>	<b>\$ 71,124,204</b>	<b>\$ 69,137,744</b>	<b>\$ 67,267,854</b>	<b>\$ 66,782,176</b>	<b>\$ 63,863,290</b>	<b>\$ 65,360,137</b>	<b>\$ 67,062,250</b>	<b>\$ 66,538,069</b>

Source: Annual Financial Report

**City of Mount Pleasant, Texas**

Changes in Net Assets (Accrual Basis of Accounting)

Last Ten Fiscal Years

Table 2

	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses									
Governmental activities:									
General government	710,022	1,005,623	1,035,616	1,710,938	2,008,181	2,327,564	3,013,630	\$ 1,653,454	\$ 2,447,119
Public safety	5,454,951	5,949,251	5,918,178	5,883,502	6,540,258	7,159,767	8,408,833	9,598,062	9,349,911
Public Services	589,987	644,860	711,463	562,802	621,795	704,173	804,786	344,203	160,859
Parks and Recreation	636,896	635,751	699,388	648,588	690,461	701,994	847,436	1,505,577	1,610,785
Public works	2,027,932	1,986,283	5,366,980	1,740,343	1,826,322	1,762,260	1,960,212	1,724,711	2,429,084
Library	429,421	789,171	562,332	564,061	611,154	668,071	-	-	-
Interest and Agent Fees	191,196	193,767	278,887	277,200	259,199	278,863	573,410	490,322	567,594
Unallocated Depreciation	-	-	-	-	-	-	-	-	-
Total governmental activities expense	10,040,405	11,204,706	14,572,844	11,387,434	12,557,370	13,602,692	15,608,307	15,316,329	16,565,352
Business-type activities:									
Water and Sewer	7,814,169	7,967,467	8,637,099	8,687,052	9,057,408	9,534,141	9,544,722	9,580,684	10,769,947
Airport Fund	1,417,079	1,448,971	1,426,482	1,392,013	1,275,439	1,284,235	1,410,670	1,416,507	1,294,688
Civic Center	335,127	390,400	501,263	527,404	524,076	507,477	470,543	453,072	-
Total business-type activities expense	9,566,375	9,806,838	10,564,844	10,606,469	10,856,923	11,325,853	11,425,935	11,450,263	12,064,635
Total Primary government expense	19,606,780	21,011,544	25,137,688	21,993,903	23,414,293	24,928,545	27,034,242	26,766,592	28,629,987

Source: Annual Financial Report

**City of Mount Pleasant, Texas**

Changes in Net Assets (Accrual Basis of Accounting)

Last Ten Fiscal Years

Table 2

	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Program Revenues</b>									
<b>Governmental activities:</b>									
Charges for services									
General government	96,024	20,240	27,081	25,770	25,078	26,992	-	1,226,820	1,287,558
Public safety	742,336	640,974	851,275	1,007,322	977,419	1,369,290	1,455,719	902,940	635,225
Public Services	23,164	26,731	49,334	37,142	36,498	42,754	63,644	-	-
Public works	130,850	127,103	147,847	166,749	143,165	177,241	-	-	-
Parks and Recreation	56,012	54,941	50,167	54,339	57,559	47,675	162,361	-	-
Library	5,856	7,722	8,492	6,604	4,286	4,620	-	-	-
Operating grants/contributions	-	115,798	35,000	173,136	-	-	1,142,032	157,192	265,806
Capital grants/contributions	127,092	455,778	551,299	578,337	691,059	757,224	-	432,210	761,462
<b>Total governmental activities program revenues</b>	<b>1,181,334</b>	<b>1,449,287</b>	<b>1,720,495</b>	<b>2,049,399</b>	<b>1,935,064</b>	<b>2,425,796</b>	<b>2,823,756</b>	<b>2,719,162</b>	<b>2,950,051</b>
<b>Business-type activities:</b>									
Charges for services									
Water and Sewer	11,352,828	11,137,004	9,838,779	10,004,701	9,776,518	10,353,769	11,345,594	11,707,347	11,409,873
Airport Fund	890,522	1,033,470	968,808	898,846	897,508	840,575	805,365	839,524	755,627
Civic Center	69,904	97,670	102,401	79,515	88,981	89,430	123,628	73,759	-
Operating grants/contributions	6,799	2,497	15,432	22,336	27,612	7,506	26,972	-	-
Capital grants/contributions	259,637	670,989	1,264,583	-	-	-	-	-	-
<b>Total business-type activities program revenues</b>	<b>12,579,690</b>	<b>12,941,630</b>	<b>12,190,003</b>	<b>11,005,398</b>	<b>10,790,619</b>	<b>11,291,280</b>	<b>12,301,559</b>	<b>12,620,630</b>	<b>12,165,500</b>
<b>Total primary government program revenues</b>	<b>13,761,024</b>	<b>14,390,917</b>	<b>13,910,498</b>	<b>13,054,797</b>	<b>12,725,683</b>	<b>13,717,076</b>	<b>15,125,315</b>	<b>15,339,792</b>	<b>15,115,551</b>
<b>Net (Expense)/Revenue</b>									
Governmental activities	(8,859,071)	(9,755,419)	(12,852,349)	(9,338,035)	(10,622,306)	#####	(12,784,551)	#####	#####
Business-type activities	3,013,315	3,134,792	1,625,159	398,929	(66,304)	(34,573)	875,624	1,170,367	100,865

**City of Mount Pleasant, Texas**

Changes in Net Assets (Accrual Basis of Accounting)

Last Ten Fiscal Years

Table 2

	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total primary government program revenues	(5,845,756)	(6,620,627)	(11,227,190)	(8,939,106)	(10,688,610)	#####	(11,908,927)	#####	#####

Source: Annual Financial Report

**City of Mount Pleasant, Texas**

Changes in Net Assets (Accrual Basis of Accounting)

Last Ten Fiscal Years

Table 2

	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Revenues and Other									
Changes in Net Assets									
Governmental activities:									
Taxes									
Property taxes	2,534,546	2,521,965	2,825,580	2,960,832	3,074,506	3,058,493	3,258,505	3,803,341	4,108,990
Sales tax	3,439,300	3,506,284	3,751,025	3,926,335	4,302,977	4,386,891	4,564,492	4,764,917	5,654,458
Non-Property taxes	572,785	520,940	574,896	568,608	583,520	564,708	556,741	559,262	-
Franchise tax	1,231,092	1,229,627	1,269,554	1,255,336	1,179,533	1,164,889	1,226,097	1,183,180	1,776,649
Investment Income	10,738	22,489	8,892	8,286	34,226	80,535	262,404	298,847	119,081
Intragovernmental	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Miscellaneous	170,200	128,022	137,542	157,458	572,289	114,768	545,064	982,394	701,295
Contractual Income	407,160	-	-	-	-	-	-	-	-
Royalties	379,497	382,347	380,154	388,322	376,883	536,862	547,225	395,626	485,690
Sale of Assets	-	-	-	-	-	-	21,575	-	-
Transfers	488,437	843,608	839,197	650,975	756,116	848,173	969,895	1,259,691	2,224,329
Total governmental activities	9,233,755	9,155,282	9,786,840	9,916,152	10,880,050	10,880,050	11,951,998	13,247,258	15,070,492
Business-type activities									
Investment Income	19,112	13,394	8,058	6,514	22,617	41,094	64,522	103,711	46,255
Donations	-	-	-	-	-	-	-	-	-
Miscellaneous	54,636	77,738	285,030	145,916	56,380	291,889	164,635	124,529	97,837
Extraordinary Income	-	-	-	-	-	-	-	-	-
Intragovernmental Revenue	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	14,925	-	-
Transfers	(488,437)	(843,608)	(839,197)	(650,975)	(756,116)	(848,173)	(969,895)	(1,258,766)	(2,224,329)
Total business-type activities	(414,689)	(752,476)	(546,109)	(498,545)	(677,119)	(515,190)	(725,813)	(1,030,526)	(2,080,237)
Total primary government	8,819,066	8,402,806	9,240,731	(9,417,607)	10,202,931	10,240,129	11,226,185	12,216,732	12,990,255
Change in Net Assets									
Governmental activities	374,684	(600,137)	(3,065,509)	578,117	257,744	(421,577)	(832,553)	650,091	1,455,191
Business-type activities	2,598,626	2,382,316	1,079,050	(99,616)	(743,423)	(549,763)	149,811	139,841	(1,979,372)
Total primarygovernment	\$ 2,973,310	\$ 1,782,179	\$ (1,986,459)	\$ 478,501	\$ (485,679)	\$ (971,340)	\$ (682,742)	\$ 789,932	\$ (524,181)

Source: Annual Financial Report

**City of Mount Pleasant, Texas**  
Fund Balances, Governmental Funds  
*(Modified Accrual Basis of Accounting)*  
Last Ten Fiscal Years

Table 3

	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund									
Reserved for:									
Nonspendable-prepaid items	\$ 20,233	\$ 15,241	\$ 7,202	\$ 23,253	\$ 6,161	\$ 9,117	\$ 15,215	\$ 17,653	\$ 2,900
Restricted									
Court Use	139,736	182,868	115,753	143,626	171,771	174,149	185,934	471,762	216,229
Debt Service	-	790,691	168,520	803,085	764,089	815,483	-	-	-
Comitted - Public Safety	-	-	-	16,551	19,252	23,816	23,231	16,742	16,742
Unassigned	2,323,844	1,427,882	2,164,685	1,928,156	2,048,570	1,763,186	2,399,531		2,700,578
Total General Fund	2,483,813	2,416,682	2,456,160	2,914,671	3,009,843	2,785,751	2,623,911	506,157	2,936,449

Source: Annual Financial Report

All other Government Funds

Reserved for:

Debt service	-	-	-	-	-	-	7,038,177	47,080	41,924
Community Development	-	-	-	82,868	107,946	134,938	161,411	302,371	314,460
Cemetery	-	-	-	16,802	21,378	22,835	25,132	17,249	8,627
Capital Projects	3,602	7,297,379	2,278,490	-	-	-	-	-	-
Hotel/Motel	177,899	151,067	187,686	185,299	112,509	120,975	127,280	-	-
Business Development	221,636	221,850	221,994	222,154	222,788	224,427	227,194	231,107	234,466
Library	-	-	-	10,000	10,000	-	-	-	-

Assigned to:

Public Safety	146,115	103,004	67,380	49,776	221,577	10,437	156,542	38,516	-
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**City of Mount Pleasant, Texas**  
Fund Balances, Governmental Funds  
*(Modified Accrual Basis of Accounting)*  
Last Ten Fiscal Years

Table 3

	2012	2013	2014	2015	2016	2017	2018	2019	2020
Capital projects	3,599,623	2,920,571	3,251,938	5,105,879	4,317,044	2,843,853	2,424,999	-	-
Community Development	-	-	-	396,346	276,259	367,113	489,141	341,572	341,572
Library	36,190	26,393	21,864	15,602	4,507	6,706	9,196	10,808	13,553
Parks		235,886	202,787	91,356	301,302	230,657	-	-	-
Other	-	-	112,007	-	-	-	-	-	-
Unassigned	(53,431)	(106,717)	(134,924)	(130,886)	(118,641)	(131,511)	30,244	-	(272,752)
Total all other government funds	4,131,634	10,849,433	6,209,222	6,045,196	5,476,669	3,830,430	10,689,316	988,703	1,227,354
Total Fund Balances	#####	#####	\$ 8,665,382	\$ 8,959,867	\$ 8,486,512	\$ 6,616,181	\$ 13,313,227	#####	#####

Source: Annual Financial Report



**City of Mount Pleasant, Texas**

Changes in Fund Balance, Governmental Funds

(Modified Accrual Basis of Accounting)

Last Ten Fiscal Years

Table 4

	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenue									
Property taxes	2,549,057	2,634,672	2,745,472	2,960,832	3,098,745	3,092,727	3,258,505	3,791,902	4,108,900
Non-Property taxes	572,785	520,940	574,896	568,608	583,520	564,708	556,741	-	-
Sales tax	3,439,300	3,506,284	3,751,025	3,926,335	4,302,977	4,386,891	4,564,492	4,764,917	5,152,451
Franchise taxes	1,231,092	1,249,867	1,296,635	1,281,106	1,204,611	1,191,881	1,226,097	1,183,180	1,776,649
Fines and Forfeitures	748,191	648,697	752,660	890,505	959,116	1,332,587	1,455,719	902,940	635,225
Licenses and Permits	58,924	55,023	74,102	94,035	68,674	102,397	63,644	76,210	206,254
Charge for Services	151,102	153,752	173,247	164,194	168,547	165,273	162,361	1,150,610	1,081,304
Intergovernmental revenues-local & state	114,148	374,681	476,189	662,968	610,427	693,436	1,067,447	157,192	1,459,478
Grants	-	68,160	35,222	47,730	41,381	46,289	-	-	-
Donations	12,944	12,937	39,888	40,775	39,250	17,499	74,585	-	-
Contractual Income	407,160	-	-	-	-	-	-	-	-
Royalties	379,497	382,347	380,154	388,322	376,883	536,862	547,225	982,394	701,295
Investment Income	10,738	22,489	8,892	8,286	34,227	80,535	262,404	298,847	119,081
Miscellaneous	218,758	128,020	182,215	280,880	618,555	123,081	545,066	383,626	454,524
Total Revenues	9,893,696	9,757,869	10,490,597	11,314,576	12,106,913	12,334,166	13,784,286	13,691,818	15,695,161

Source: Annual Financial Report

**City of Mount Pleasant, Texas**  
 Changes in Fund Balance, Governmental Funds  
 (Modified Accrual Basis of Accounting)  
 Last Ten Fiscal Years

Table 4

	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenditures</b>									
General government	819,678	935,336	951,490	1,023,895	1,125,153	1,011,680	1,112,784	1,527,460	2,514,329
Public safety	5,121,102	5,430,193	5,682,460	5,818,590	6,621,607	7,365,738	7,947,088	8,978,987	8,865,060
Public Works	1,291,359	1,201,706	4,803,732	1,243,239	1,306,901	1,229,536	1,285,060	1,203,105	1,476,769
Public Services and Operations	589,987	632,170	686,206	574,836	684,779	740,021	785,824	299,245	131,517
Parks and Recreation	570,019	562,024	596,964	621,345	693,048	685,938	778,350	872,699	994,606
Library	289,086	301,417	313,559	328,002	320,013	389,364	412,658	393,873	421,307
Economic Development	-	-	-	-	-	-	-	-	-
Capital Outlay	3,734,979	1,750,310	2,243,319	1,490,095	1,938,566	2,961,404	4,165,361	4,895,511	4,511,990
<b>Debt Service</b>									
Principle Retirement	80,000	240,000	410,000	434,121	467,363	481,739	501,739	552,178	741,166
Interest and other changes	191,196	257,064	312,713	277,200	259,200	279,487	440,439	689,144	567,947
<b>Total Expenditures</b>	<b>12,687,406</b>	<b>11,310,220</b>	<b>16,000,443</b>	<b>11,811,323</b>	<b>13,416,630</b>	<b>15,144,907</b>	<b>17,429,303</b>	<b>19,412,202</b>	<b>20,224,691</b>
<b>Excess of revenues under expenditures</b>	<b>(2,793,710)</b>	<b>(1,552,351)</b>	<b>(5,509,846)</b>	<b>(496,747)</b>	<b>(1,309,717)</b>	<b>(2,810,741)</b>	<b>(3,645,017)</b>	<b>(5,720,384)</b>	<b>(4,529,530)</b>

Source: Annual Financial Report

**Other Financing Sources (Uses)**

Transfers	488,437	843,608	839,197	650,976	827,313	912,923	969,895	1,259,691	1,425,595
Debt Proceeds	-	7,160,000	-	-	-	-	8,440,000	-	3,322,054
Debt Issuance Costs	-	-	-	28,127	-	-	764,930	-	36,189
Sale of Assets	265,009	195,211	69,917	112,129	9,049	27,487	21,575	12,000	305,381

**City of Mount Pleasant, Texas**

Changes in Fund Balance, Governmental Funds

*(Modified Accrual Basis of Accounting)*

Last Ten Fiscal Years

Table 4

	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total other financing sources (uses)	753,446	8,198,819	909,114	791,232	836,362	940,410	10,196,400	1,271,691	5,089,219
Net Change in Fund Balance	\$(2,040,264)	\$ 6,646,468	\$(4,600,732)	\$ 294,485	\$ (473,355)	\$(1,870,331)	\$ 6,551,383	\$ (4,448,693)	\$ 559,689
Debt service as a percentage of noncapital expenditures	3.12%	5.48%	5.54%	7.40%	6.76%	6.66%	5.71%	6.83%	6.92%

Source: Annual Financial Report

City of Mount Pleasant, Texas  
 Assessed Value and Actual Value of Taxable Property  
 Last Ten Fiscal Years

Table 5

Fiscal Year Ended Sep-30	Real Property	Personal Property	Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2012	826,835,630	218,024,227	251,304,726	808,259,242	0.3165
2013	830,890,842	242,412,861	265,044,461	816,550,532	0.3433
2014	888,098,290	196,777,198	268,324,956	850,370,934	0.3437
2015	832,561,738	277,414,497	259,605,301	881,528,357	0.3437
2016	876,046,975	302,583,248	271,046,415	907,583,808	0.3437
2017	933,667,070	301,341,991	305,600,799	929,408,262	0.3437
2018	1,002,324,819	324,977,786	311,986,965	1,015,315,640	0.3712
2019	1,097,735,889	349,805,243	343,282,418	1,104,273,406	0.3712
2020	1,147,076,394	319,354,610	338,444,697	1,127,986,307	0.3678
2021	1,153,739,369	341,154,143	322,369,643	1,172,523,869	0.3620

Source: Titus County Appraisal District as of March 1 adjustments.

**City of Mount Pleasant, Texas**  
 Direct and Overlapping Property Tax Rates  
 Last Ten Fiscal Years

Table 6

Fiscal Year Ended Sep-30	City Direct Rates			Titus County	MPISD ISD
	General Fund	Debt Service Fund	Total		
2012	0.2886	0.0279	0.3165	0.3999	1.2030
2013	0.3143	0.0290	0.3433	0.4152	1.2030
2014	0.3139	0.0298	0.3437	0.4182	1.2120
2015	0.3138	0.0299	0.3437	0.4475	1.2120
2016	0.3411	0.0026	0.3437	0.4584	1.2120
2017	0.3140	0.0297	0.3437	0.4790	1.2390
2018	0.3135	0.0577	0.3712	0.5085	1.2180
2019	0.3016	0.0696	0.0371	0.4742	1.3400
2020	0.2980	0.0698	0.3678	0.4679	1.2917
2021			0.3620		

Source: Titus County Appraisal District

**City of Mount Pleasant, Texas**

Principal Property Tax Payers

Current Year and Ten Years Ago is not available

Table 7

Taxpayer	Type of Business	Rank	2020/21 Taxable Assessed Valuation	% of Total Taxable Assessed Valuation
Pilgrims	Food Packaging/Processing	1	\$ 69,245,740	6.14%
Priefert Manufacturing Co.	Industrial Manufacturing	2	52,409,650	4.65%
Newly Weds Foods Inc.	Food Packaging/Processing	3	23,170,833	2.05%
Angell Realty VI	Food Packaging/Processing	4	13,801,900	1.22%
Trans Texas Tire LLC	Car Repairs	5	13,604,710	1.21%
Diamond C Trailers	Industrial Manufacturing	6	12,000,613	1.06%
Southwestern Electric Power Co.	Electric Utility/Power Plant	7	11,931,670	1.06%
Pilgrims Buildings	Commercial Building	8	11,540,790	1.02%
Wal-Mart Real Estate Business Trust	Retail Store	9	9,038,250	0.80%
Cypress Creek LLC	Residential- Apartments	10	7,284,767	0.65%
			#####	19.86%

Source: Titus County Appraisal District

**City of Mount Pleasant, Texas**  
 Property Tax Levies and Collections  
 Last Ten Fiscal years

Table 8

Fiscal Year Ended 9/30	Tax Rate	General Fund	Cemetery	Interest and Sinking Fund	Tax Levy	% Current Collections	% Total Collections
2011	0.3165	0.2909	n/a	0.0256	2,511,602	97.15%	99.80%
2012	0.3165	0.2886	n/a	0.0279	2,558,141	96.53%	99.77%
2013	0.3433	0.3143	n/a	0.0290	2,803,218	94.77%	99.69%
2014	0.3437	0.3139	n/a	0.0298	2,922,725	95.57%	99.52%
2015	0.3437	0.3138	n/a	0.0299	3,029,813	97.11%	101.30%
2016	0.3464	0.3140	0.0026	0.0298	3,029,813	99.47%	93.07%
2017	0.3437	0.3097	0.0026	0.0314	3,119,366	98.28%	93.45%
2018	0.3437	0.3115	0.0025	0.0297	3,194,376	98.37%	89.96%
2019	0.3712	0.3115	0.0020	0.0577	3,768,852	98.19%	98.55%
2020	0.3712	0.2987	0.0029	0.0696	4,086,217	97.90%	99.50%
2021	0.3652	0.2923	0.0028	0.0701	4,148,734	92.25%	93.02%
2022	0.3620	0.2894	0.0028	0.0698	4,312,542	n/a	n/a

Source: Titus County Tax Office

City of Mount Pleasant, Texas  
Ratios of General Outstanding Debt  
Last Ten Fiscal years

Table 9

Fiscal Year Ended	Governmental		Business Type Activities			Total Primary Government	Taxable Assessed Valuation <sup>(2)</sup>	% of Actual Taxable Value of Property	Estimated Population <sup>(1)</sup>	Per Capita
	Certificate of Obligation Bonds	General Obligation Bonds	General Obligation Bonds	Certificate of Obligation Bonds	Revenue Bonds					
2012	4,305,000	-	-	-	30,685,490	34,990,490	808,259,242	4.33%	16,034	0.0458%
2013	11,303,617	-	-	-	29,528,277	40,831,894	816,550,532	5.00%	16,006	0.0392%
2014	10,887,111	-	-	-	28,346,064	39,233,175	850,370,934	4.61%	15,929	0.0406%
2015	10,448,100	-	-	-	27,144,548	37,592,648	881,528,357	4.26%	16,018	0.0426%
2016	9,986,344	-	-	-	25,913,032	35,899,376	907,583,808	3.96%	16,419	0.0457%
2017	9,509,488	-	3,020,859	-	21,625,000	34,155,347	929,408,262	3.67%	16,566	0.0485%
2018	17,365,000	-	2,410,000	-	20,975,000	40,750,000	1,015,315,640	4.01%	16,714	0.0410%
2019	16,825,000	-	1,735,000	-	20,305,000	38,865,000	1,104,264,714	3.52%	16,863	0.0434%
2020	16,125,000	-	1,465,000	4,700,000	19,180,000	41,470,000	1,127,986,307	3.68%	17,014	0.0410%
2021	15,125,000	-	1,205,000	3,985,000	73,580,000	93,895,000	1,127,986,307	8.32%	17,167	0.0183%

Note: Detail regarding the City's outstanding debt can be found in the notes to the financial statement.



**City of Mount Pleasant, Texas**  
Ratios of General Bonded Debt  
Last Ten Fiscal Years

Table 10

Fiscal Year Ended 9/30	Estimated Population <sup>(1)</sup>	Taxable Assessed Valuation <sup>(2)</sup>	Taxable Assessed Valuation Per Capita	Net G.O. Tax Debt Outstanding at End of Year <sup>(3)</sup>	Ratio of Net G.O. Tax Debt to Taxable Assessed Valuation	Net G.O. Tax Debt Per Capita
2012	16,034	808,259,242	50,409	33,615,567	4.16%	2,097
2013	16,006	816,550,532	51,015	38,013,420	4.66%	2,375
2014	15,929	850,370,934	53,385	37,136,898	4.37%	2,331
2015	16,018	881,528,357	55,034	34,664,243	3.93%	2,164
2016	16,419	881,528,357	53,690	13,460,000	1.53%	820
2017	16,566	907,583,808	54,786	12,495,000	1.38%	754
2018	16,714	929,408,262	55,607	19,775,000	2.13%	1,183
2019	16,863	1,015,315,640	60,210	18,560,000	1.83%	1,101
2020	17,014	1,104,264,714	64,903	21,275,000	1.93%	1,250
2021	17,167	1,127,986,307	65,707	20,315,000 <sup>(4)</sup>	1.80% <sup>(4)</sup>	1,183 <sup>(4)</sup>

- (1) Source: City Staff and Statistical Projections based on U.S. Census Bureau data.
- (2) As Reported by the Appraisal District
- (3) Include Self-supported debt
- (4) Projected.

**City of Mount Pleasant, Texas**  
 Total Direct and Overlapping Debt  
 As of September 30, 2021

Table 11

**Schedule to comply with Bond Covenant Requirements**

Taxing Jurisdiction	2020/2021 Taxable Assessed Value	2020/2021 Tax Rate	Total Tax Debt as of 9/30/2021	Estimated % Applicable	City's Overlapping GO Tax Debt
<b>Overlapping Debt</b>					
Harts Bluff ISD	155,344,264	0.9664	-	1.46%	-
Mount Pleasant Independent School District	1,459,572,193	1.2917	91,912,050	13.74%	12,629,223
Northeast Texas CCD	4,483,658,395	0.1300	25,188,638	42.21%	10,632,021
Titus County	2,126,493,885	0.4669	105,565,000	20.02%	21,133,075
Titus County Hospital District	2,397,300,343	0.2069	-	22.57%	-
<b>Total Overlapping Debt</b>	<b>10,622,369,080</b>		<b>222,665,688</b>		<b>44,394,320</b>
<b>Direct Debt</b>					
City of Mount Pleasant	\$ 1,172,523,869	0.3620	\$ 15,125,000	100.00%	\$ 15,125,000
<b>Total Direct Debt</b>					<b>\$ 15,125,000</b>
<b>Total Direct and Overlapping GO Tax Debt</b>					<b>\$ 59,519,320</b>
<b>Ration of Direct and Overlapping GO Tax Debt to Taxable Assessed Valuation</b>					<b>12.50%</b>
<b>Estimated Population</b>					<b>17,167</b>
<b>Per Capita overlapping GO Tax Debt</b>					<b>\$3,467.08</b>

Source: Hilltop Securities and City Staff

**Schedule to comply with Certificate of Achievement Requirements**

Taxing Jurisdiction	2020/2021 Taxable Assessed Value	2020/2021 Tax Rate	Total Debt as of 9/30/2020	Estimated % Applicable	City's Overlapping General Fund Tax Debt
<b>Overlapping Debt</b>					
Harts Bluff ISD	155,344,264	0.9664	-	1.46%	-
Mount Pleasant Independent School District	1,459,572,193	1.2917	91,912,050	13.74%	12,629,223
Northeast Texas CCD	4,483,658,395	0.1300	25,188,638	42.21%	10,632,021
Titus County	2,126,493,885	0.4669	105,565,000	20.02%	21,133,075
Titus County Hospital District	2,397,300,343	0.2069	-	22.57%	-
<b>Total Overlapping Debt</b>	<b>10,622,369,080</b>		<b>222,665,688</b>		<b>44,394,320</b>
<b>Direct Debt</b>					
City of Mount Pleasant	\$ 1,172,523,869	0.3620	\$ 105,035,000	100.00%	#####
<b>Total Direct Debt</b>					<b>#####</b>
<b>Total Direct and Overlapping Debt</b>					<b>#####</b>
<b>Ration of Direct and Overlapping Debt to Taxable Assessed Valuation</b>					<b>12.50%</b>
<b>Estimated Population</b>					<b>17,167</b>
<b>Per Capita overlapping Debt</b>					<b>\$8,704.45</b>

Source: Hilltop Securities and City Staff

**City of Mount Pleasant, Texas**  
Pledge-Revenue Coverage  
Last Ten Fiscal years

Table 13

Fiscal Year Ended 9/30	(1) Total Revenue	(2) Less Operating Expense	Net Available Revenue	(3) Average Debt Service	Coverage
2012	11,402,491	6,364,400	5,038,091	1,775,620	2.84
2013	12,402,521	7,856,676	4,545,845	1,389,497	3.27
2014	10,126,495	6,849,580	3,276,915	1,521,694	2.15
2015	10,148,404	7,129,738	3,018,666	1,542,945	1.96
2016	9,820,646	6,843,140	2,977,506	1,029,106	2.89
2017	10,621,511	7,223,990	3,397,521	1,581,972	2.15
2018	11,345,594	9,544,724	1,800,870	1,589,719	1.13
2019	11,707,347	9,319,449	2,387,898	1,620,011	1.47
2020	11,409,873	10,403,563	1,006,310	1,406,165	0.72

Source: Comprehensive annual report

- (1) Gross Revenue includes all water and Sewer revenues.
- (2) Operating expense includes all water and sewer expense.
- (3) Average annual debt service is the average principal and interest payments due over the remaining term of all water and sewer bonds.

**City of Mount Pleasant, Texas**  
 Demographic and Economic Statistics  
 Last Ten Fiscal years

Table 14

Fiscal Year Ended 9/30	Estimated Population <sup>(1)</sup>	Median Income	Per Capita Personal Income	Median Household Income	Median Age
2012	16,034	56,912	16,000	39,312	29.9
2013	16,006	58,904	16,000	42,939	29.9
2014	15,929	58,001	16,000	42,856	28.3
2015	16,018	60,987	15,762	44,178	29.2
2016	16,419	62,898	17,165	45,026	30.1
2017	16,566	63,761	15,762	46,980	29.2
2018	16,714	64,324	17,165	45,604	30.1
2019	16,863	68,703	18,366	43,819	32
2020	17,014	68,703	19,893	48,567	31.6
2021	17,167	64,300	21,730	48,240	32.7

(1) Source: City Staff and Statistical Projections based on U.S. Census Bureau data.

Note: Unable to obtain some data for the City of Mount Pleasant

N/D No reliable data

**City of Mount Pleasant, Texas**

Principal Employers

As of September 30, 2021

Table 15

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<u>Name of Firm</u>	<u>Type of Business</u>	<u>Approximate Number of Employees</u>
Pilgrim's Pride	Poultry Processor	3,197
Mount Pleasant ISD	Public School	1,003
Priefert Manufacturing	Ranch Equipment	988
Titus Regional Medical Center	Medical Center	700
Big Tex Trailer Mfg., Inc.	Trailers	650
Diamond C Trailers	Trailer Manufacturer	400
Wal-Mart Supercenter	Discount Retail Store	384
Luminant Electrical Generation and Mining	Coal Mining	210
AEP Southwest	Electric Utility	170
City of Mount Pleasant	City Government	160

Source: City Staff

**City of Mount Pleasant, Texas**

Capital Asset Statistics by Function/Program

Last Ten Fiscal years

Table 18

Function/Program	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
Patrol Units	12	12	12	12	12	12	12	12	12	12
Fire Stations	2	2	2	2	2	2	2	2	2	2
Streets (miles)	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	188.08	188.08	188.08	188.08	188.08	188.08	188.08	188.08	333.08
Number of playgrounds	6	6	6	6	6	6	6	6	6	7
Number of baseball/softball fields	20	20	20	20	20	20	20	20	20	24
<b>Water:</b>										
Water main (miles)	200	205	205	205	205	205	205	205	205	205
Number of fire hydrants	900	900	900	900	900	900	900	900	900	900
Storage capacity (millions of gallons)	7.2	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	190	190	190	190	190	190
<b>Airport:</b>										
Runways maintained (feet)	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

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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.