

CITY OF MOUNT PLEASANT
BUDGET
FISCAL YEAR 2023



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FY 2023 Online Budget Book

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Required Legislation Notice for Budget Fiscal Year 2023

October 1, 2022 - September 30, 2023

This Budget will raise more revenue from property taxes than last year's budget by an amount of \$663,944 which is a 15% increase from last year's budget. The property tax revenue to be raised from new property added at a value of \$23,199,374 added to the roll this year is \$83,584, or 1.9%.

The current budget is based on a total rate of 0.360285 per \$100 of valuation or (.0017) rate decrease from prior year rate of .3620 per \$100

	Fiscal Year 2021-2022	Proposed 2022-2023	Name	Vote on Tax Rate /Budget	Title
Proposed Rate	0.3620	0.360285	Tracy Craig	Absent / Ex officio	Mayor
Effective Rate	0.3624	0.353159	Tim Dale	Ex officio / Aye	Mayor Pro-Tem
Cemetery Rate	0.0028	0.002800	Jerry Walker	Aye / Aye	Council Member
Debt Rate	0.0698	0.095980	Sherri Spruill	Aye / Nay	Council Member
Rollback Rate	0.4273	0.042658	Galen Adams	Nay / Abstain	Council Member
			Henry N. Chappell II	Aye / Aye	Council Member

Total Amount of Debt Obligation Secured by Property taxes for the City is 16,832,000.



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
Councilmember

City of Mount Pleasant Mission Statement



CITY OF MT. PLEASANT, TEXAS MISSION STATEMENT

Our goal is to assure the health, safety, and well-being of our community and to become a model of efficient, effective, and quality service delivery.

OUR CREDO:

WE BELIEVE in honesty, open, democratic government. We are dedicated to the highest ideals of honor and integrity in all public and personal relationships in order to merit the respect and confidence of the City Council and of the citizens of Mt. Pleasant.

WE BELIEVE our primary responsibility is to those who live, work, visit, or otherwise come in contact with our City. We are committed to enhancing the quality of life by providing exemplary services which are respected by all and reflective of our community's desires.

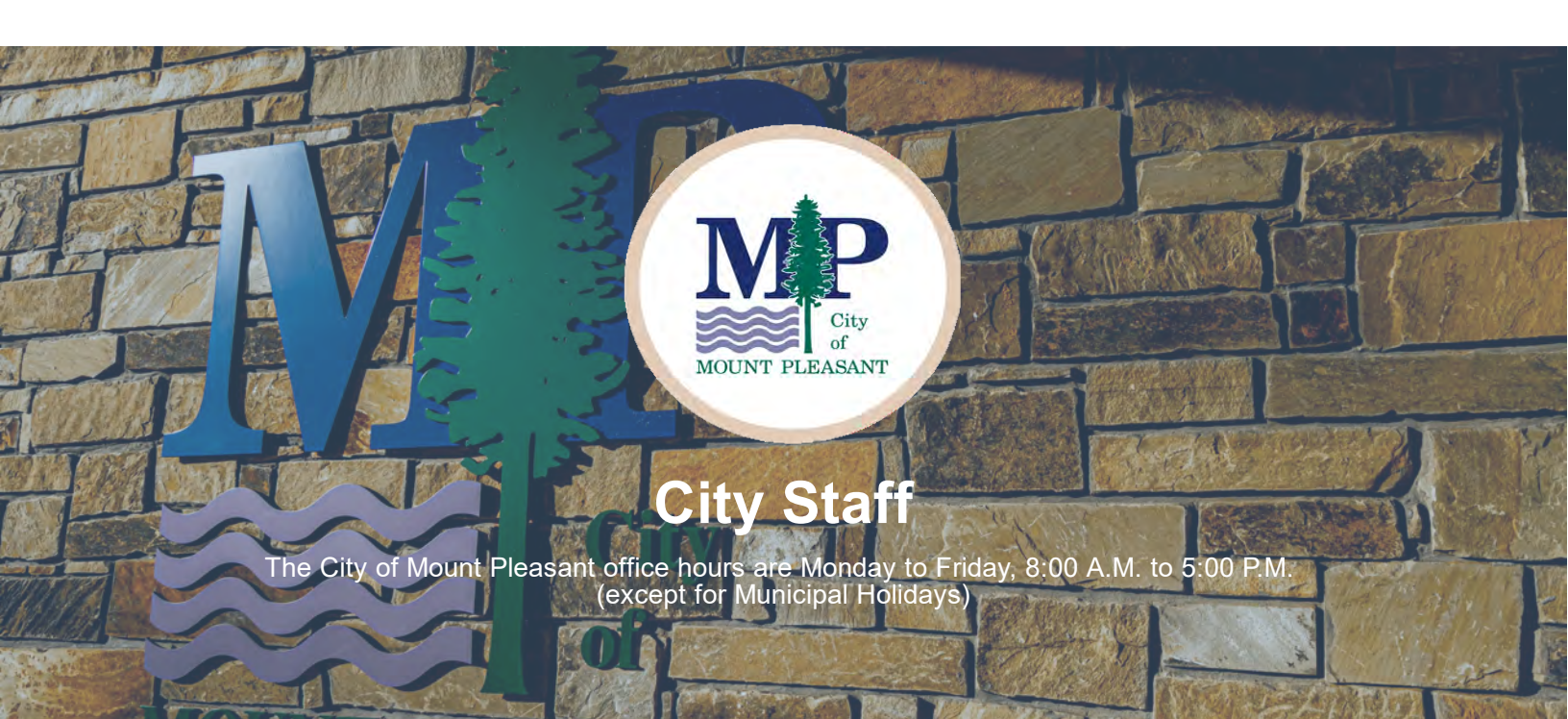
WE BELIEVE it is important to listen to and stay in touch with our citizens, being sensitive and responsive to their needs.

WE BELIEVE that the employees of the City are its most important resource. Only through the will our mission be accomplished. We will support one another with dignity, respect, and concern and we will take pride in our work.

WE BELIEVE that as trustees of public resources, we are obligated to work in the most efficient and effective manner and provide quality customer service delivery.

WE BELIEVE that through planning, training, and innovation, we will provide a vision for the future of the City of Mt. Pleasant.

Tracy E. Craig Sr.



- Ed Thatcher, City Manager**
- Anthony Razor, Director of Utilities**
- Candias Webster, City Secretary**
- Helen Thompson, Library Director**
- John Ankrum, Building Official**
- Keith Boyd, Director of Public Works**
- Larry McRae, Fire Chief**
- Mark Buhman, Police Chief**
- Miykael Reeve, CGFO, CGFM, Director of Finance**
- Nathan Tafoya, Director of Industrial Development**
- Paul Henderson, Director of Airport**
- Perla Ayala, Director of Human Resources**
- Richard Harris, Director of Parks and Recreation**
- Robert LaCroix, Planner**



Budget Preparation Team

Ed Thatcher, City Manager
Miykael Reeve, CGFM, CGFO, Finance Director
Amy Cowley, Accounting Manager
Finance Department

The Fiscal Year 2023 Operating Budget could not have been prepared without the help of the entire City Staff and City Council.



Ed Thatcher
City Manager



Miykael Reeve,
CGFM, CGFO
Finance Director



Amy Cowley
Accounting Manager



Distinguished Budget Presentation Awards

Presented by the Government Finance Officers Association



Page Reserved for Distinguished Budget Awards



Budget Document Guide

The purpose of the Document Guide 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.

See below for a description of 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, 2022
The Honorable Tracy Craig, Mayor
Members of the Mount Pleasant City Council
Mount Pleasant, Texas

Mayor Craig and City Council Members:

I am pleased to present the City of Mount Pleasant's Fiscal Year 2023 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 helped decide 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 ensures 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, which were updated this year.

Utilizing these plans, the City updated a five-year capital improvement plan including a water and sewer capital plan, streets capital plan and a parks capital plan as identified in the strategic plan. The City also maintains a citywide employee staffing plan, which will be incorporated as part of the facilities and staffing plan in alignment with this year's budget. Included in this year's budget is the Zoning Ordinance Revision and review of the Construction and Engineering standards. Also, the review of Park dedication fees and/or cash in lieu of fee. 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 60 days of expenditures. The City considers a balance of less than 60 days to be cause for concern, barring unusual or deliberate circumstances. The City desires to maintain a fund balance of 60 days optimally in the General Fund and 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 the General Fund is at 65 days or 18.09%. The Utility Fund is at 120 days or 34%.

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, Airport, Utility, Special Revenue 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 Project Funds and Grant Funds.

FINANCIAL ACCOMPLISHMENTS

Annual Comprehensive Financial Report (ACFR) The City has an audit performed annually and plans to submit its ACFR to the Government Finance Officers Association to be reviewed for the Certificate of Achievement for Excellence in Financial Reporting (Certificate). The City received the Certificate for the ACFR, period ending September 30, 2020, on the first-time submission. The City has submitted for the Certificate for the Audit year September 30, 2021 and is confident that the report meets the criteria for the award. The City plans to submit the ACFR and Audit for consideration for September 30, 2022 and in future years.

Distinguished Budget Award The City will submit its Annual Budget documents to the Government Finance Officers 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 the United States and Canada (GFOA) is an entity that develops policies and best practices for municipalities and these municipalities may be considered for the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation awards. Entities like the City of Mount Pleasant, Texas may receive these accolades for compliance with GFOA's program criteria as a policy document, operations guide, financial plan, and a communication device.

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 indicates excellent investment quality. They also commented that the rating was reflective of the City's new budgetary team with significant finance and government experience, good

financial management, good financial policies, and practices under their Financial Management Assessment. They also commented on our 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 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 process. It is important to maintain operating cash reserves so that service delivery will not be negatively impacted if the economy takes a downturn, as 69% of the City’s revenue is generated by sales tax and property tax. City Council adopted a policy that requires the reserve fund balance be maintained at 16.67% of annual operating expenditures. The City maintained an unassigned fund balance in the General Fund equal to 19.4% of expenditures for FY 2021 and 18.09% of expenditures for FY 2022, exceeding the policy.

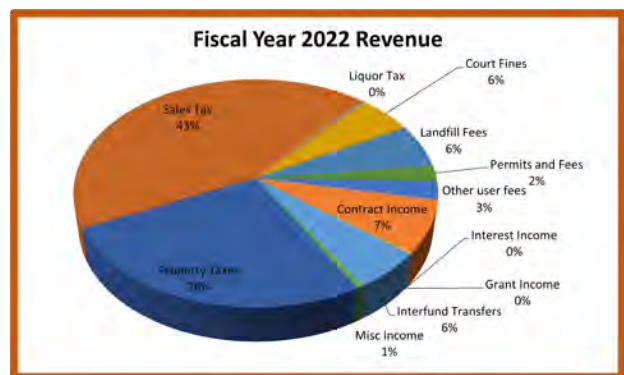
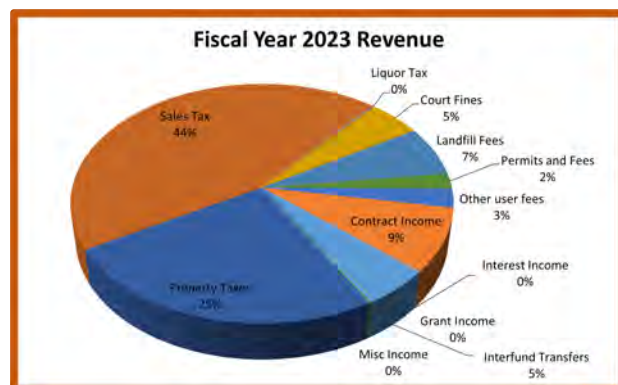
Debt Service Reserves. In addition to operating reserves, the City maintains Debt Service reserves as required by the bond covenants

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 proposed ad valorem tax rate for Fiscal Year 2023 is .360285 per \$100 of assessed value with 0.264305 for operations and 0.09598 for interest and principal on outstanding bonds.

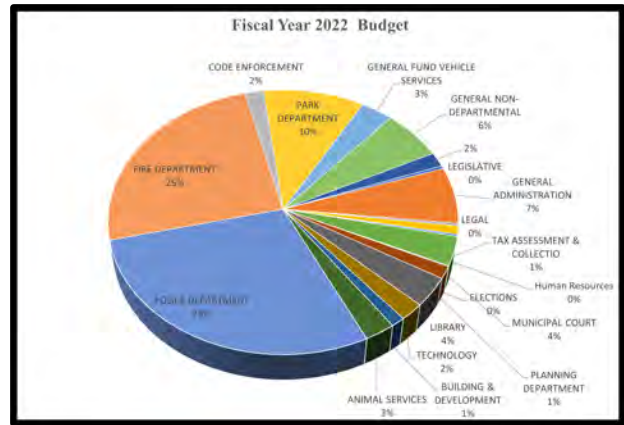
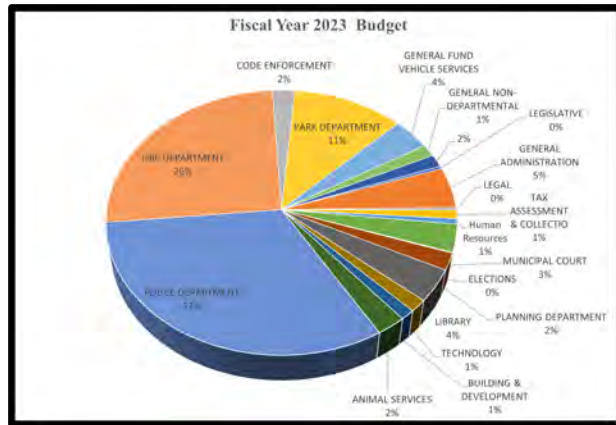
General Fund Revenue

General Fund revenues for Fiscal Year 2023 are estimated to be 14,859,283, a 6% increase over the Fiscal Year 2022 amended budget of 13,989,991. The largest source of revenue for the General Fund is Sales Tax at 44%, followed by Ad Valorem Property Tax which generates 25% of total revenue. The next highest source of income is contract income from the County Fire Contract 9% and Landfill fills at 7% followed by Court Fines at 5% and Other Miscellaneous Income make up the remaining.



General Fund Expenses

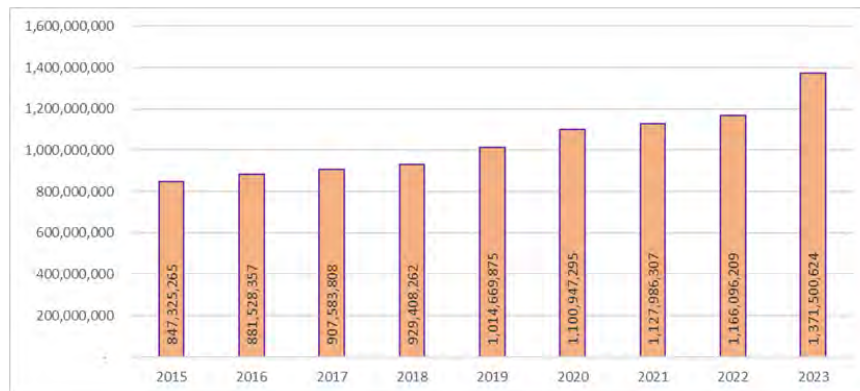
General Fund expenses for Fiscal Year 2023 are estimated to be 14,859,283, a 6% increase over the FY 2022 amended budget of 13,989,991. The General Fund Departments consist of Police at 32%, Fire at 25%, Parks at 11%, Planning and Code Services (with Building Development) at 5%, General Administration at 5%, Library at 4%, Fleet at 4% Municipal Court at 3%, and Other Miscellaneous Departments under 2%.



PROPERTY TAX:

Taxable Assessed Values are valued by Titus County Appraisal District. Values for Fiscal Year 2023 are estimated at 1,371,500,624, a 17.61% increase from FY 2022 of 1,166,096,209. The chart below illustrates the change in taxable assessed values.

HISTORICAL APPRAISED TAXABLE VALUE GRAPH



TAX RATES:

The City of Mount Pleasant proposes to decrease the rate in FY 2023 from .3620 to .360285 a .0047% decrease. This is the third consecutive year the City's tax rate has been lowered. In previous years, the City maintained a 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 increases to the tax rate. The portion of

the tax rate contributed to debt service is 0.09598. The following graph represents a 10-year history of the City's total tax rate.



SALES TAX:

Sales Tax is collected by the State and remitted monthly to the City. The sales tax distribution is State 6.25%, City 1.0%, Industrial Development .375%, and Property Tax Rate Reduction .125%, County .5% for a total rate of 8.25%. Actual amounts for Fiscal Year 2022 for the City are estimated at 6,253,200. For FY 2023 a budget of \$6,600,325 was proposed, for FY 2023 a Budget increase of 5% is proposed.

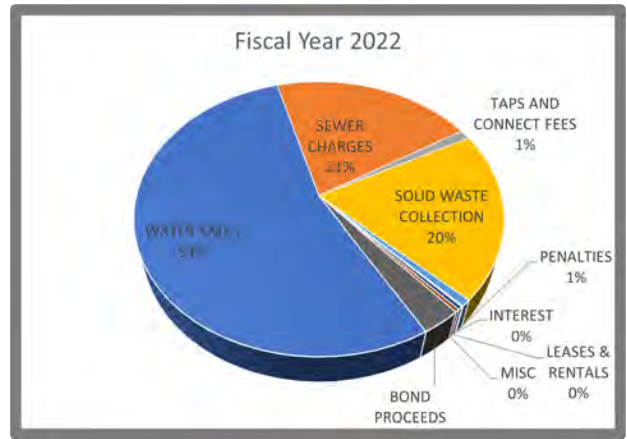
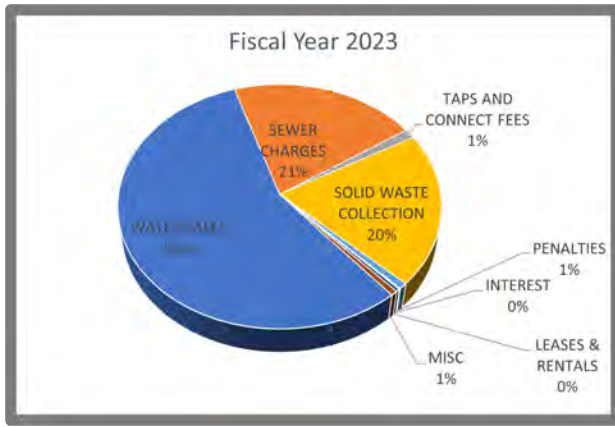
ENTERPRISE FUND:

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

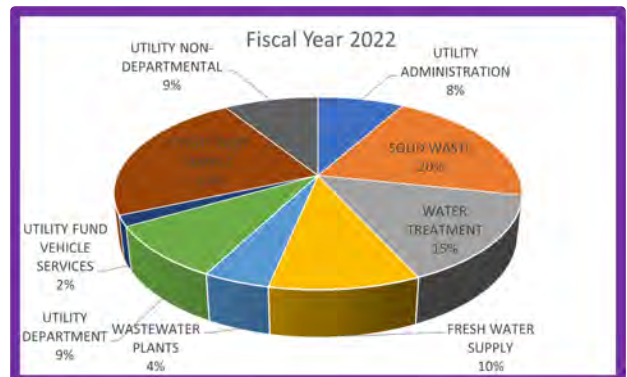
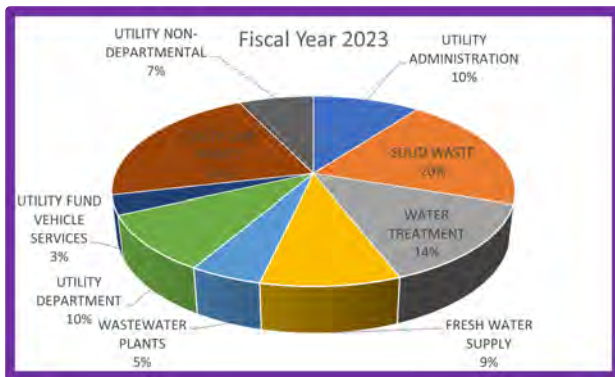
Utility/Water and Sewer Fund

The Utility/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 FY 2022-2023 are proposed to be funded by the Utility Fund in the Utility Fund Capital Project Fund.

Utility Fund revenues for Fiscal Year 2023 are estimated at 15,194,092. This is a 2% increase over the Fiscal Year 2022 amended budget of 14,909,900. The Utility Fund revenues are made up of Water Sales at 56%, Sewer Sales at 21%, Solid Waste Collection at 20% and Miscellaneous Fees 3%.



Utility Fund expenses for Fiscal Year 2023 are budgeted at \$15,194,092, a 2% increase over FY 2022 at 14,909,900. The Utility Fund expenses are made up of Debt Service at 22%, Solid Waste at 20%, Water Treatment at 14%, Fresh Water Supply at 9%, Utility Department at 10%, Utility Non-Departmental at 7%, Utility Administration at 10%, Wastewater Plant at 5%, and Vehicle Service at 3%.



AIRPORT FUND

Airport Fund Revenue and Expenses for Fiscal Year 2023 are estimated at 1,015,611, a 9% increase over FY 2022 at 933,391. The Airport revenue is made up of Aviation Fuel Sales 75% and Hanger Leases 25%. The Airport expenses are made up of Airport Operational Expenses and Fuel Expense.

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 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 2023 include Boots and Bells Christmas and Main Street Façade grants.

INDUSTRIAL DEVELOPMENT:

The Industrial Development Fund is used to account for revenue from 0.375 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 FUNDS:

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

STREET AND PARK CAPITAL PROJECT:

These Capital Project Funds are used to account for Franchise Tax Revenues used to support the Street Bond Proceeds. The Bond was issued for improvements to city streets. These funds have been expended. The remaining money from Franchise Taxes are used for future street improvements as well as street personnel. Park Capital Projects funds are used to account for Pilgrims donation as well as bond proceeds to account for the following projects.

Items budgeted in the Street Fund this year include:

- Capital Street Improvements of \$750,000
- Street Repairs and Maintenance of \$350,000

Other Park projects include:

- Community Center Building
- Oaklawn Park renovation
- Civic Center renovation

WATER & SEWER CAPITAL PROJECTS:

These Capital Project Funds are used to account for bond proceeds issued for specific water and sewer capital projects. This fund is used to account for the 2022 Bond for \$56,000,000 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 24 in Water Line
- HC Sewer Interceptor Construction
- Sewer Plant Improvement Design and Construction
- West Loop WWCS Plan and Design
- 12in Loop Water Line Construction
- I-30 Storage Tank Rehab Construction
- Northside Sewer Project

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 2022 is 0.06980 and for FY 2023 is 0.095980 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 16,832,000.

CITY EMPLOYEES:

Staffing levels for FY 2022 were at 180 authorized position and will increase for FY 2023. The City currently supports 187 authorized 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 in FY 2021 and staff were given a market adjustment and brought onto the new compensation plan. The employees did not receive a raise for FY 2021 due to the COVID-19 Pandemic. For the FY 2023 budget year, Staff will be placed on the new plan that was done in FY 2021 and given a market adjustment based on Inflation.

BENEFITS:

Health insurance rates decreased 3.5% for the 2023 fiscal year. The Health insurance cost decreased for the employees.

The City provides pension benefits for all of its eligible employees through TMRS. Contribution rates increased from 15.15% to 15.56%. The employee participant rate is 7%.

ECONOMIC CONDITIONS AND OUTLOOK

Retail and Commercial: Mount Pleasant continues to attract high quality retail and commercial developments. Chick-Fil-A is planned to be under construction shortly. The City has also seen a boom in the housing industry with several new subdivisions under way.

ACKNOWLEDGEMENTS:

The Finance Department continues to reach new standards for budget preparation within the City. The preparation of this report could not have been accomplished without the dedication and help of the staff. I would like to express my appreciation to all employees who assisted and contributed to its presentation. I would like to give a special thanks to all City employees who have and continue to work hard to provide quality services to our citizens and who are committed to the success of the City.

Ed Thatcher
City Manager



Budget Process and Policies

Budget Process

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
- Community Center Fund
- Cemetery Fund
- PEG Funds
- Police Funds
- Fire Funds
- CAREs Grant

Debt Service Funds

- General Debt Service
- Utility Debt Service
- Street Debt Service

Development Fund

- Industrial Development

Enterprise Funds

- Utility Fund
- Airport Fund

Capital Projects Funds

- General Capital Projects
- Park Project
- Water Capital Projects
- Street Capital Projects

Planning and Budget Preparation

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 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 was updated in 2022.

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 citywide 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 requests 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, the 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, recommend 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

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 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 property tax, sales tax and reserve projections are a major component of all city budget discussions. When the certified tax rolls from the Titus County 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 public hearing on the proposed budget and tax rate is held in August; the City Council has voted on the tax rate ordinance and the budget ordinance by the end of September.

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

Annual Operating Budget

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 Funds, 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 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 therewith 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 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 than the 27th 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. In accordance with the Charter, Section 7, the Council shall adopt the budget by ordinance no later than the 27th 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. 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 operating 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 City 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 City 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 City 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 City 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 City Council shall then take such further action as it deems necessary to prevent or minimize any deficit, and, for that purpose, the City 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

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:

1. The maintenance and operation (M&O) rate necessary for the general operating expenses based on current year’s value;
2. The payments needed for debt service; and
3. 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 with adopting a tax rate by calculating and publishing the no new revenue rate and the voter approval rate.

No-New-Revenue Rate: The no-new-revenue 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 no-new-revenue rate will go down and vice versa. The objective of the no-new-revenue 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 City Council and is used for the revenue projection in the budget. The objective of the proposed tax rate is to generate sufficient revenues to balance the budget and inform the public of the rate the City Council desires to fund the budget.

Voter-Approval Rate: The voter-approval rate is a calculated maximum rate allowed by law without voter approval. The voter-approval rate provides the City the same amount of tax revenue spent the previous year for day-to-day operations, plus an extra 3.5% increase for those operations plus sufficient funds to pay debts in the coming year. If an adopted rate is higher than the voter-approval rate, voters can circulate a petition calling for a reduction to a rate below the voter-approval 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 year’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 no-new-revenue 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 that exceeds the no-new-revenue tax rate or the voter-approval rate must provide a different notice also using very specific language in the government code. This language must 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 newspaper 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 or larger type.
5. **Website Requirements:** The notice must be posted on the City website no later than August 15th and must remain on the website until the rate is adopted.

6. **Budget Requirements:** The front page of the budget must include the voting City Council Members and the proposed tax rate, the no-new-revenue rate, and the voter-approval rate for current and prior years.

Hearing Requirements: The law requires one public hearing to allow the taxpayers to provide input on local property taxes.

1. **Public Hearing:** The City Council is required to hold a public hearing to receive taxpayer input no less than three days, but no more than 14 days, before tax rate adoption.

Adoption of the Tax Rate Requirements: The law requires that the City Council adopt a tax rate by official action in an ordinance 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 if there is an increase in the tax rate. The language required to adopt the fiscal year 2023 tax rate is:

"I move that the property tax rate be decreased by the adoption of a tax rate of 0.360285, which is effectively a 0.0047 percent decrease in the tax rate, with a Maintenance and Operation rate of 0.261505 a cemetery rate of 0.002800 and a debt rate of 0.095980 per \$100 of assessed valuation"

The language required to ratify the Fiscal Year 2023 Budget is:

"I move that the City Council ratify this budget by raising more total property taxes than last year's budget by \$663,944 or a 15% increase."

Deadline to adopt the tax rate is September 30th of each year or by the 60th day after the City receives the certified appraisal roll, whichever is later.

Priorities and Budget issues

The City Council has been proactive and strategic in how to address the issues that impact the City's future. Issues include:

- to retain and attract talented and effective staff
- to continually improve the way we do business
- to fund the facilities and infrastructure improvements

The current budget has addressed some of the current challenges. In March 2021, the federal government enacted legislation creating the American Recovery Plan Act Coronavirus Local Fiscal Recovery Fund (CLFRF). The fund broadly provided funding for local governments to respond to the Covid-19 public health emergency. The City of Mount Pleasant used this to mitigate loss revenue as well as fund several projects.

The Budget includes a Market adjustment of 10% for employees excluding directors as well as adjusting the step plan for all employees to adjust for years of services. The City has also included an upgrade and improvement in the ERP system to improve efficiency and internal controls; this includes the HRIS and payroll system.

Improvements in the parks to comply with Americans with Disability Act (ADA) and improve safe play spaces will provide better park services to residents.

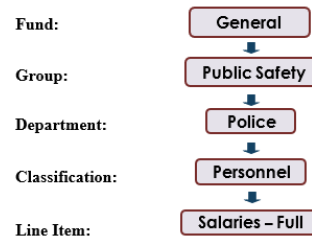
Infrastructure Improvements include but are not limited to

1. Building of a Community Center to provide a space for the community to gather
2. Improvement of the Sewer plant to increase compacity
3. Extension of sewer services to residents

This budget achieves the desire of the Council to deliver high-quality service at a low tax rate and still address the needs of the future. The complete highlights of the budget can be found in the transmittal letter.

Budget Control and Amendment

The City of Mount Pleasant’s Annual Budget is adopted by funds. The budget, as adopted by City 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 example on the right shows the relationship between the different levels of budget detail:



The level at which management, without prior City 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 appropriations 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 Finance Director reviews the budget monthly to estimate expenses and make a recommendation as needed to the City Manager for any unforeseen costs that may require an 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 a transfer and amendment made during the year, then is filed with the City Secretary.



Annual Operating Budget Calendar

Fiscal Year 2023
October 1, 2022 - September 30, 2023

Annual Operating Budget Calendar FY 2023		
DATE	ACTIVITY	Personnel
April		
April 19, 2022	Distribute budget packets	
	Strategic planning meeting with council	
	Council Vision	
MAY		
April 1 - 30st	Prepare Operations Budget	
	Preparation of YTD and Year end estimates	
May 31st	Operations Budget Packets due	Finance
MAY		
TBD	Budget Work Shop	Council
	Council Budget Expectation and Directions	
May 1-18th	Preparation of Revenue Projections and tax rate impact	
18th	City Manager Evaluation of Budget Revenue with Finance	
May 18-27nd	Finance to Review Budgets with Directors/ Questions	
JUNE		
June 2, 2022	Implement Step Plan into budget	Finance
	Work on Estimates and Budget Books	
June 23, 2022	Balance the Budget With the Directors	City Mgmt
JULY		
July 13, 2022	Directors Meeting	City Mgmt
July 21-25th	Certified Rolls from the Appraisal District	Finance
	Certified Calculation	
July 20-21	Finance prepares Budget Packets/meet with city manager	Finance
July 21rd	Final Budget Packets to Council	Finance
7/25-29/2022	Final Budget Workshop - Special Called Meeting	Council
AUGUST		
August 9, 2022 Council meeting	Regular Council meeting Preliminary Determination of Tax Rate- Take a Record Vote Schedule Public Hearing for September 8	Council
August 10, 2022	Post Notice of Public Hearing on Website	Finance
August 5, 2022	Post Preliminary Budget on Website	Finance
August 10, 2022	Publish Notice of Tax Rate Incr and Public Hearings Sep 6	
September 6, 2022 Council meeting	Regular Council meeting Public Hearing on Budget and Tax Rate Adopt Annual Operating Budget Call and election if needed	Council
September 13, 2022 Council meeting	Special council meeting Vote on Tax Rate	Council



Ordinance Adopting the Budget

Ordinance No. 2022-15

ORDINANCE NO. 2022-15

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, 2023; 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 2022-2023 and filed the same with the City Secretary for public review on August 9, 2022; and

WHEREAS, the City Council held a public hearing on the proposed budget for the Fiscal Year 2021-2022 on September 6, 2022 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, 2022 and ending September 30, 2023, 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, 2022 and ending September 30, 2023.

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, 2022 and ending September 30, 2023.

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 2021-2022 are hereby ratified, and the budget Ordinance for fiscal year 2021-2022, 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.

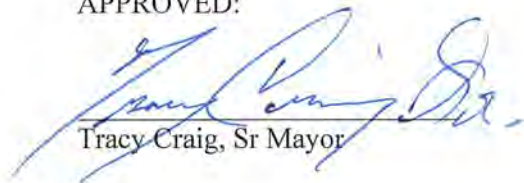
SECTION 9. That should any sentence, paragraph, subdivision, clause, phase or section of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided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

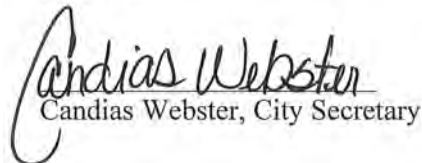
SECTION 11. That after the adoption of this budget, the City Manager shall provide for the filing of a true copy of the approved budget in the Titus County Clerk's Office in compliance with Section 102.009(d) of the Local Government Code.

DULY PASSED AND APPROVED by the City Council of the City of Mount Pleasant, Texas, on the 6th day of September 2022.

APPROVED:


Tracy Craig, Sr Mayor

ATTEST:


Candias Webster, City Secretary



Ordinance Adopting the Tax Rate

Ordinance No. 2022-16

**CITY OF MOUNT PLEASANT, TEXAS
ORDINANCE NO. 2022-16**

AN ORDINANCE OF THE CITY OF MOUNT PLEASANT, TEXAS LEVYING AD VALOREM TAXES FOR THE YEAR 2022 (FISCAL YEAR 2023) AT A RATE OF \$0.360285 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 \$0.360285 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 \$0.261505 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 \$0.095980 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 RAISED BY 2.7% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$7.13 (*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, 2022 and all ad valorem taxes for the year shall become delinquent after January 31, 2023. Taxes that remain delinquent on July 1, 2023, 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.

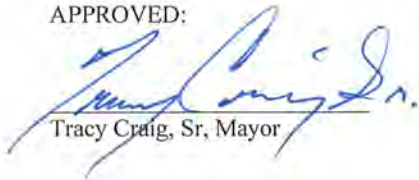
SECTION 5. That it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes for the year 2021, this ordinance shall take effect from and after its passage as the law in such cases provides.

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 13th day of September 2022.

APPROVED:


Tracy Craig, Sr, Mayor

ATTEST:


Candias Webster, City Secretary



Ordinance Ratifying the Increase

Ordinance No. 2022-17

**CITY OF MOUNT PLEASANT, TEXAS
ORDINANCE NO. 2022-17**

AN ORDINANCE OF THE CITY OF MOUNT PLEASANT, TEXAS, RATIFYING THE BUDGET FOR THE 2022-2023 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 \$663,944 or a 15% increase and of that \$83,584, or 1.9% is tax revenue to be raised from new property of \$23,199,374 added to the tax roll this year, the property tax to be raised from annex property value this year,

WHEREAS this budget is based on a tax rate of .360299 per \$100 of valuation or 1.71% rate decrease from prior years rate of .3620 per \$100 or a .2.7% Increase from the no new revenue rate of .261505.

WHEREAS the City Council on September 6, 2022, passed and approved Ordinance No. 2022-xx, which adopted the budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023.

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

SECTION 1. That the budget for the 2022-2023 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 13th day of September 2022.

APPROVED:


Tracy Craig, Sr Mayor

ATTEST:


Candias Webster, City Secretary



History of Mount Pleasant

Established 1848

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
Criminal Investigation Division	503 N Madison Ave	(903) 575-4000
Code/Water	103 W 6 th	(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 th St	N/A
Oaklawn Park	1103 Searcy	N/A
R.L. Journey Park	1216 E 8 th St	N/A
Town Lake Park	2508 N Jefferson Ave	N/A

Cemeteries

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

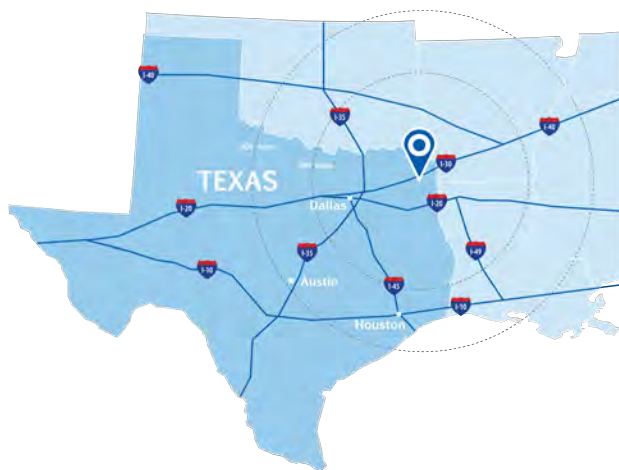
Towers

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



Statistics at a Glance

The City of Mount Pleasant, Texas is located in north Titus County, approximately 118 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 interstate provides access to IH-35, which extends southward to Austin/San Antonio and northward to Oklahoma City and Kansas City.

DFW International (133 miles)



With over 260 accessible worldwide non-stop destinations and approximately 1,800 flights per day, DFW International is ranked as the third busiest airport in the world in terms of operations and second in terms of passengers. DFW provides nonstop service to 67 international and 193 domestic destinations to more than 73 million passengers annually. Air travel times take less than four hours to any major North American City. (Credit: DFW International Airport: Official Website, www.dfwairport.com/business/about/facts/)

Dallas Love Field (125 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. Five 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*



Education

Mount Pleasant Independent School District (MPISD)



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 approximately 5,300 students on 8 campuses including the Child Development Center, four kindergartens 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 in the Industrial Technology Training Center with Northeast Texas Community College (NTCC) and the Mt. Pleasant Economic Foundation.

DEMOGRAPHICS OF MPISD

(APPROXIMATELY 5,300 STUDENTS)

- Hispanic 70.5%
- White 15.7%
- African American 11%
- Asian 0.7%
- Two or More 1.9%
- American Indian 0.1%
- Pacific Islander 0.1%

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 Independent School District (CHISD)



Chapel Hill ISD serves a student body of almost 1,000 students in grades Pre-Kindergarten to 12. The district is rated as 3A by the University Interscholastic League. This growing district competes in the interscholastic league with Mount Vernon, Bid Sandy Harmony, Quitman, Winnsboro, Winona, and Mineola.

DEMOGRAPHICS OF CHISD

(APPROXIMATELY 990 STUDENTS)

- White 55.5%
- Hispanic 38.4%
- African American 1.7%
- Two or More 2.8%
- Asian 1.2%
- American Indian 0.3%
- Pacific Islander 0.1%

CHISD SCHOOLS

- Elementary School (PreK-5) - 410 students
- Middle School (6-8) - 251 students
- High School (9-12) - 329 students

Local Tax Information

2022 Property Tax Rates

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

- City of Mount Pleasant 0.3620
- MPISD 1.259
- CHISD 1.0522
- NTCC 0.1300
- Titus Regional Medical Center 0.2069
- Titus County 0.4699



Property Tax Exemptions

Residence homestead exemptions:

- Homestead – 20%
- Over 65 - \$3,000
- DVHS – 100%



Sales Tax Rates

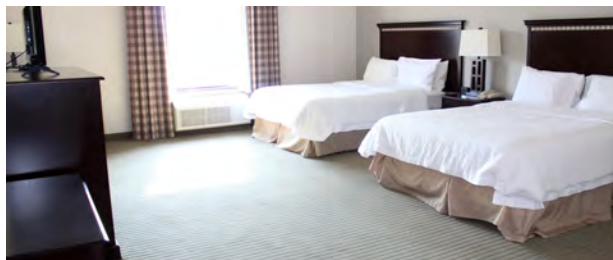
State Sales Tax	6.25%
City Sales Tax	1.00%
Property Tax Reduction	0.125%
Industrial Development (4A)	0.375%
<u>Titus County</u>	<u>0.50%</u>
Total Sales Tax	8.25%

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 add up to 7% tax. The total Hotel / Motel Tax in the City of Mount Pleasant is 13%.



Income Tax

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



Vision and Core Values

Mount Pleasant is committed to being a diverse, family-friendly Northeast Texas community that provides residents with a high quality of life through innovative business, employment, and educational opportunities, modern infrastructure, public safety and healthcare resources, beautiful lakes, parks and trails, recreation for all ages, and a thriving historic downtown while continuing to provide the unique sense of belonging and warmth of a small-town atmosphere.



Core Values

Special Places & Deep Roots

Safe & Stable

Smart Growth

Honorable & Service-Minded

Family-Friendly

Special Places & Deep Roots

Our desire for people to want to come and stay because of our special places.



We believe in creating an authentic hometown charm that encourages people to visit Mount Pleasant and establish roots. We encourage people to come and stay by supporting authentic, proactive, and strategic economic development. This economic development involves solid planning, great design, and meaningful programming.

Safe & Stable

Safety coming first, both in services and in infrastructure.



We believe in providing a safe community that promotes personal accountability, with fair protections and consistent enforcement, as well as stable infrastructure to support daily living, health, and general welfare. We work to enhance public safety by investing in our local emergency services, their needed resources, and staffing commensurate with needed levels of service. We plan our infrastructure so that we can be proactive in needed extensions, capacity improvements, repairs, and maintenance to protect our investments and guide development. We support our infrastructure, including technology and communications, with associated resources allocation.

Smart Growth

Our growth, redevelopment, and evolution as a City being smart, sustainable, and high quality.



We believe in the principles of smart growth and encourage strong and innovative zoning, land use, design, and standards. We foster high-quality development and improvements that are selective, intentional, controlled, and positively contribute to the aesthetics and quality of Mount Pleasant.

Honorable & Service-Minded

Being honorable and service minded.



We believe in approaching City service with responsiveness and a helpful attitude that focuses on transparency, integrity, and relationships between the City, the community, the private sector, and our organizational partners to nurture a well-informed, collaborative, and engaged community. We welcome and encourage public engagement that unifies the City and keeps us moving in a connected direction. Our partnerships and relationships bring people together to provide resources and results that can support equity, our economy, and sustainability.

Family-Friendly

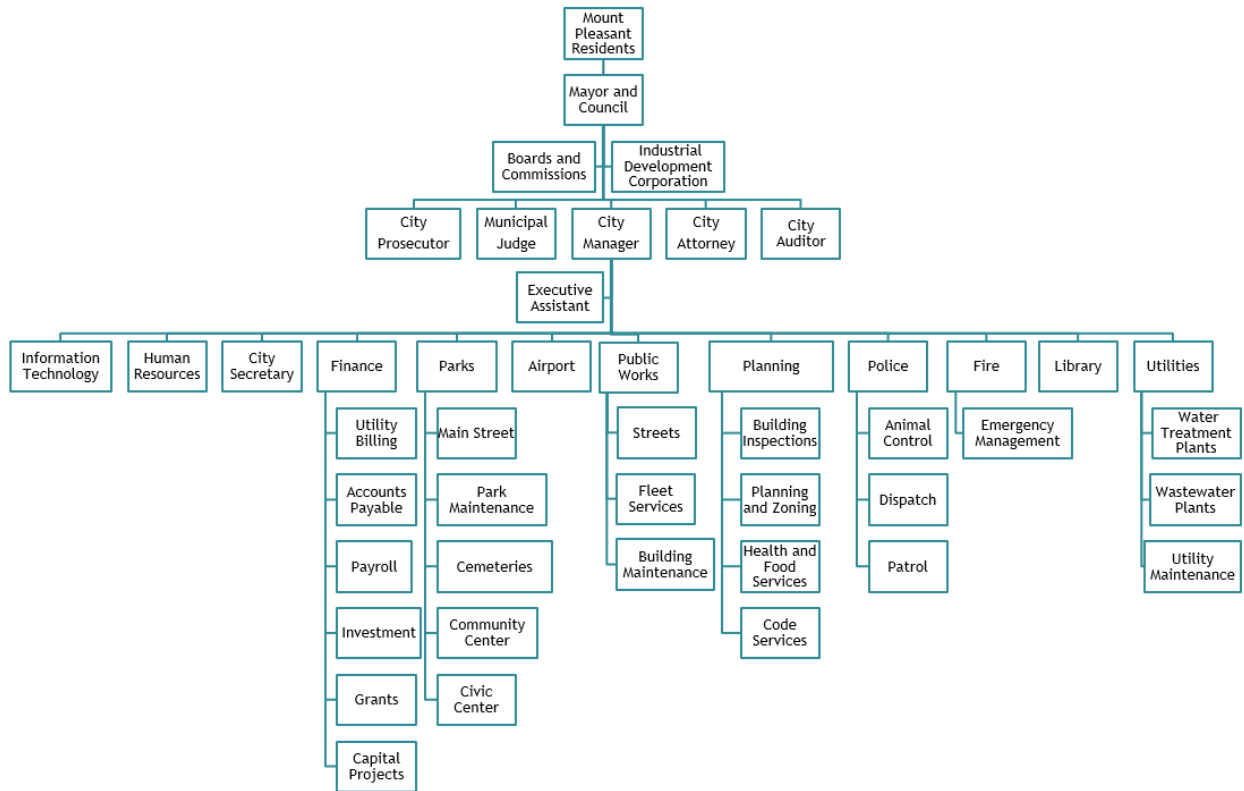
Creating and strengthening the ties that bind families together.



We believe in operating our organization as a family and permeating that culture through services, amenities, and neighborhoods in Mount Pleasant. We want to support each other within the organization and City leadership to operate as a family—with respect, acceptance, and enjoyment, as well as extending this dynamic to our relationships within the community. We provide things for the whole family so that people can enjoy Mount Pleasant no matter what their age or stage in life. Mount Pleasant being family-friendly is important to us and we will invest in design, services, and development that contributes to this passion.



City Organizational Chart





Boards and Commissions

AIRPORT BOARD

2 Year Term

(Expires January 31)

Meets as Called

Heith Hairrell	2023
Chris Elliott	2023
Bill Priefert	2023
Steve Capps	2024
Jim Mason	2024
Andre Brogoitti	2024
Buddy McCollum	2024
Erman Hensel	Ex-Officio

CEMETERY BOARD

2 Year Term

(Expires January 31)

Meets as Called

Lillie Rundles	2023
Chaz Curtis	2023
Linda Zepeda	2023
JC White	2024
Kent Cooper	2024

CIVIC CENTER BOARD

2 Year Term

(Expires January 31)

Meets as Called

Tommy Smith	2023
Ashley Earl	2023
Tim Dale	2023
Clint Cooper	2024
Dick McCarver	2024

PARKS AND RECREATION BOARD

**2 Year Term
(Expires January 31)**

Meets as Called

Crystal Porter Cassio	2023
Kristi Flanagan	2023
Sam Parker	2023
Sue Johnson	2024
Tommy Shumate	2024

LIBRARY BOARD

**2 Year Term
(Expires January 31)**

Meets Quarterly or as Needed

Paula Dyal	2023
Paula Rose	2023
Frances Covey	2023
John E. Williams	2024
Daisy Newman	2024

PLANNING AND ZONING COMMISSION

**2 Year Term
(Expires January 31)**

Meets Second Monday of Month

James Alredge	2023
Nikki Hein	2023
Michael Davis	2023
Charles Thomas	2024
Gregg Holt	2024

(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
(Expires June 30)**

Meets as Called

Cecelia Hagey	2021
Martine Cummings	2021
Kevin Rose	2022
Roy Martin	2022
Bobby Rice	2022

INDUSTRIAL DEVELOPMENT CORPORATION BOARD

**2 Year Term
(Expires January 31)**

Meets as Called

Brian Niblett	2023
Jason Snodgrass	2023
Erman Hensel	2023
Chris Elliott	2022
Stan Garrett	2022
Mike Price	2022

MAIN STREET ADVISORY COMMITTEE

**3 Year Term
(Expires January 31)**

Meets First Thursday of Month

Sheila Johnson	2023
Jey Yancey	2023
Jennifer Arnold	2023
Linda Seabourne	2024
Floyd Flannagan	2024
Rachel Naramore	2024
Lisa Tyler	2025
Sheila Donnally	2025
Suzanne Walker	2025



Description of Fund Structure

Description of Fund Structure

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 city services 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 Funds include: the Utility Water and Sewer Fund and the 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 conduct any business-type activities; therefore, all funds are governmental funds. 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 (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.

Industrial Development - Responsible for collecting and disbursing the three-eighth cent sales tax to be used for economic development within the City.

The following represent minor funds:

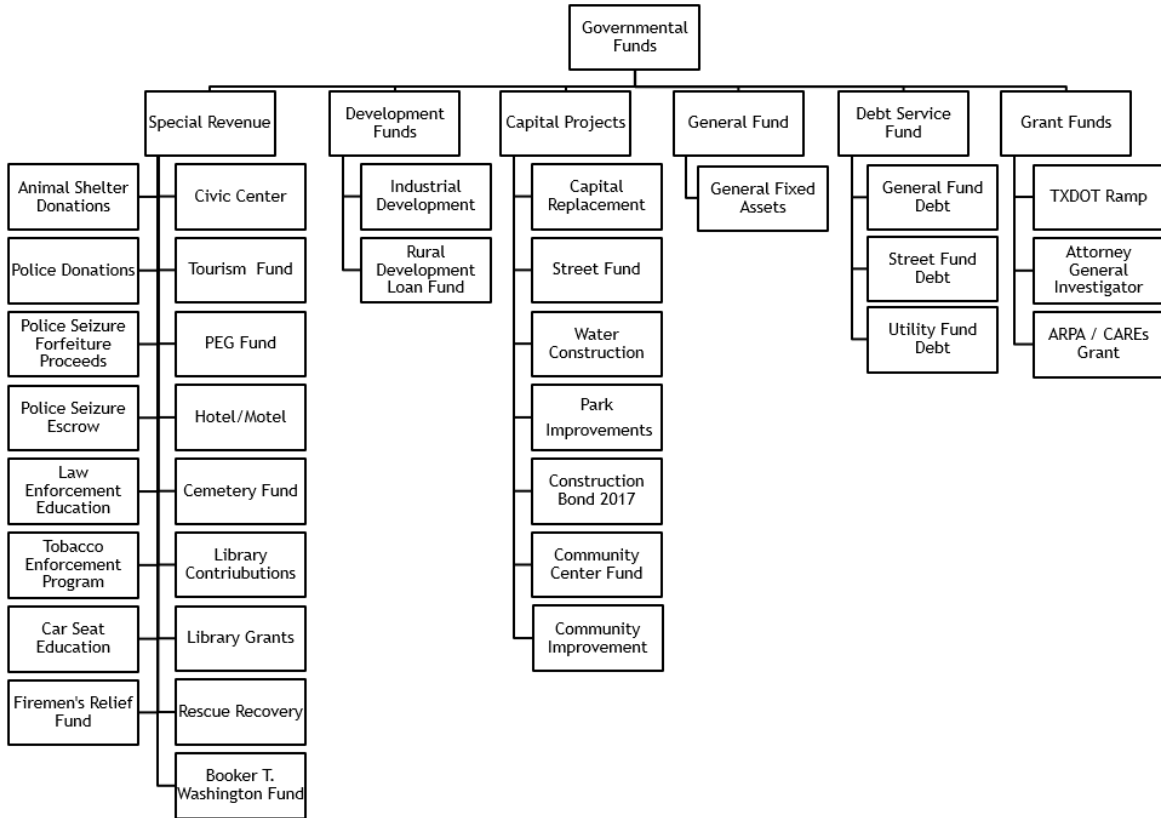
Special Revenue Funds – Are used to account for the proceeds of specific revenue sources, other than for major capital projects, which are legally restricted to expenditures for specified purposes. The special revenue funds are all reported as minor funds.

Capital Project Funds – 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.

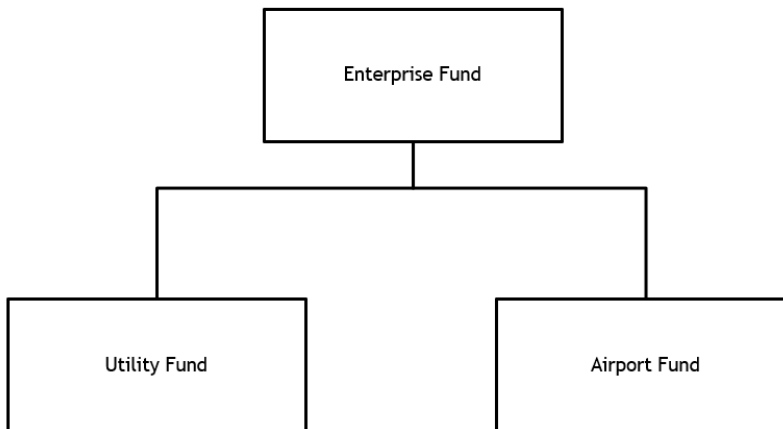
Proprietary Funds – Accounted for using the accrual basis of accounting and the economic resources measurement focus. The economic resources measurement focus means that all assets and liabilities (whether current or noncurrent) are included on the statement of net assets and that the operating statements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

Governmental Fund Structure



Enterprise Fund Structure





Financial Policies

Overview and Statement of Purpose

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:

1. 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;
2. Provide a common vision for financial goals and strategies for the current and future policy-makers and staff;
3. Fairly present and fully disclose the financial position of the City in conformity to Generally Accepted Accounting Principles (GAAP); and
4. 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

- **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.
- **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 City Council shall cause an independent audit to be made of all accounts of the City by a Certified Public Accountant.
- **External Reporting** – Upon completion and acceptance of the annual audit by the City’s auditors, the City shall prepare a written Annual Comprehensive Financial Report (ACFR) which shall be presented to the City Council within 180 calendar days of the City’s fiscal year end. The ACFR shall be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and shall be presented annually to the Government Finance Officers 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.
- **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

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.

- **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 amendments to the City Council at year end.
- **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:
 1. Grants
 2. Use of Reserve Funds
 3. Use of Current Revenues
 4. Contributions from developers and others
 5. 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.

- **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.
- **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.
 - **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.

- **Federal Requirements** – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- **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.
- **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.
- **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

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

- **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.
- **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.
- **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.
- **Borrowing in Anticipation of Property Tax** – In accordance with Charter, Section 17, in any budget year, the City 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

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.

- **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.
- **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.
- **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 this information is included in the annual report to the City Council.
- **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.
- **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

- **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.
- **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.
- **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

- **Balanced Budget** – The budget cannot 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 included to provide additional revenue and/or reduce expenditures to eliminate operating deficits.
- **Planning** – The City will use the strategic planning process to identify need and issues to help develop the budget and to provide City Council with information to understand the long term impact of budget decisions.
- **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 and provide to City Council with information to understand long-term capital needs.
- **Revenue** – A stable revenue trend will be used to maintain and shelter the City from short run fluctuations in revenue sources. Generally, a 3 year average plus minimal growth estimates will be used to determine revenue for the coming year.
- **Fees and Charges** – The City will maximize the utilization of user charge fees in lieu 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 the fees and charges to insure the fees provide adequate funding for cost of services.
- **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.
- **Use of Unpredictable Revenue** – The City will use trends and conservative assumptions based on market conditions and impact to budget for unpredictable revenue.
- **Investment** – The investment policy is annually updated and approved by City Council in compliance with the Texas Public Funds Investment Act. All investments are made in conformity with the City Council approved policy.



Fiscal Practices

Revenue Management

- **Optimum Characteristics** – The City will strive for the following optimum characteristics in its revenue system:
 - **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.
 - **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.
 - **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.
 - **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.
 - **Realistic and Conservative Estimates** – Revenues will be estimated realistically and conservatively, taking into account the volatile nature of various revenue streams.
 - **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.
 - **Diversification and Stability** – A diversified revenue system with a stable source of income shall be maintained.
- **Other Considerations** – The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:
 - **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.
 - **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.
 - **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

- **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.
- **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.
- **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.

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 no-new-revenue tax rate at the current collection rate of 98%, unless directed otherwise by the City Council.

Expenditure Policies

- **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).
- **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.
- **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.
- **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.
- **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

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.

Maintenance, Repair, and Replacement

- **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.
- **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.
- **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.
- **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.
- **Fleet and equipment replacement** – The City will anticipate replacing existing cars, trucks, tractors, backhoes, trailers, and other equipment as necessary.





Risk & Asset Management

Risk & Asset Management

- 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.
- 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.
- 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.
- 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.
- 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.
 - Physical location – The location of computer/network systems shall be in locations inaccessible to unauthorized personnel.
 - 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.

- Remote access – The Information Technology department will set up employees for Virtual Private Network (VPN) access upon approval from their Department Director.
- Data backup – Data backups will be conducted daily. The daily backups will remain off-site on a dedicated storage device.
- 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.





Total Funds Summary

All Funds

Total Fund Budget Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
General Fund					
(100) GENERAL FUND	\$14,889,283	\$13,713,405	\$14,774,343	\$12,509,338	\$11,869,097
(115) STREET DEPARTMENT FUND	\$2,719,687	\$2,751,694	\$2,394,621	\$1,721,204	\$1,751,380
(165) GENERAL CAPITAL FUND	\$511,470	\$200,000	\$198,723	\$883,133	\$662,249
(200) INSURANCE FUND	\$290,500	\$0	\$0	\$0	\$0
GENERAL FUND TOTAL	\$18,410,940	\$16,665,099	\$17,367,687	\$15,113,675	\$14,282,725
Proprietary					
(300) UTILITY FUND	\$15,194,092	\$14,457,275	\$14,326,577	\$12,074,083	\$10,970,276
(335) AIRPORT FUND	\$1,133,611	\$888,017	\$1,428,091	\$1,276,000	\$1,363,179
PROPRIETARY TOTAL	\$16,327,703	\$15,345,292	\$15,754,668	\$13,350,083	\$12,333,455
Grant Funds					
(408) LIBRARY GRANTS FUND	\$0	\$0	\$14,999	\$0	\$0
(411) STEP COMPREHENSIVE	\$0	\$0	\$0	\$0	\$19,412
(412) TXDOT TRAFFIC SAFETY GRANT	\$0	\$0	\$0	\$589	\$0
(413) POLICE SEIZURE PROCEEDS FUND	\$0	\$20,100	\$3,956	\$17,438	\$105,155
(427) U S MARSHALL OVERTIME REIMB	\$0	\$0	\$0	\$0	\$315
(437) TXDOT RAMP GRANT FUND	\$50,000	\$165,000	\$149,283	\$156,304	\$68,207
(467) A. G. INVESTIGATOR GRANT	\$0	\$0	\$0	\$86,640	\$78,829
(470) A. G. VICTIM SERVICES GRANT	\$0	\$0	\$0	\$0	\$58,071
(473) CARES GRANT	\$3,092,570	\$3,364,000	\$825,158	\$84,469	\$0
GRANT FUNDS TOTAL	\$3,142,570	\$3,549,100	\$993,396	\$345,439	\$329,989
Special Revenue					
(500) LIBRARY CONTRIBUTION FUND	\$25,521	\$16,000	\$3,466	\$3,958	\$1,048
(504) RESCUE RECOVERY FUND	\$0	\$11,380	\$0	\$9,495	\$23,006
(505) CEMETERY FUND	\$70,225	\$50,000	\$105,857	\$64,551	\$41,475
(507) PEG FUNDS	\$387,618	\$362,318	\$8,000	\$15,854	\$0
(509) TOURISM/HISTORICAL BUDGET FUND	\$269,860	\$267,860	\$472,067	\$33,583	\$75,004
(510) FIREMEN'S RELIEF FUND	\$0	\$500	\$500	\$500	\$925
(520) POLICE ESCROW FUND	\$0	\$11,600	\$34,564	\$54,255	\$9,193
(525) ANIMAL SHELTER DONATION FUND	\$0	\$10,000	\$0	\$8,803	\$22,988
(541) CAR SEAT EDUCATION	\$0	\$1,800	\$153	\$264	\$1,986
(550) POLICE DONATION FUND	\$0	\$0	\$12,048	\$2,223	\$28,198
(570) CIVIC CENTER FUND	\$488,067	\$442,609	\$381,673	\$318,760	\$453,072
(590) HOTEL/MOTEL TAX FUND	\$705,000	\$630,000	\$566,562	\$502,794	\$523,524
(595) LAW ENFORCEMENT EDUCATION FUND	\$0	\$2,500	\$7,362	\$1,152	\$721

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
(596) TOBACCO ENFORCEMENT PROGRAM	\$0	\$4,000	\$7,231	\$10,513	\$3,504
SPECIAL REVENUE TOTAL	\$1,946,291	\$1,810,567	\$1,599,484	\$1,026,705	\$1,184,643
Capital Projects					
(605) WATER CONSTRUCTION FUND	\$56,152,302	\$61,086,000	\$2,313,796	\$301,935	\$0
(680) COMUNITY CENTER FUND	\$1,419,166	\$2,680,977	\$167,296	\$0	\$0
(681) CONSTRUCTION FUND BOND 2017	\$199,115	\$40,000	\$489,747	\$3,476,652	\$4,807,281
(690) COMMUNITY IMPROVEMENT FUND	\$0	\$391,571	\$0	\$0	\$248,945
CAPITAL PROJECTS TOTAL	\$57,770,583	\$64,198,548	\$2,970,839	\$3,778,587	\$5,056,226
Debt Service					
(851) DEBT SERVICE FUND	\$1,340,566	\$837,280	\$836,543	\$948,937	\$777,896
DEBT SERVICE TOTAL	\$1,340,566	\$837,280	\$836,543	\$948,937	\$777,896
Industrial Development Funds					
(750) ECONOMIC DEVELOPMENT FUND	\$2,825,528	\$1,724,800	\$2,733,784	\$920,677	\$586,299
INDUSTRIAL DEVELOPMENT FUNDS TOTAL	\$2,825,528	\$1,724,800	\$2,733,784	\$920,677	\$586,299
Internal Service Funds					
(855) ECONOMIC DEVELOPMENT DEBT	\$0	\$0	\$0	-\$41,058	\$18,161
(900) FIXED ASSET FUND	\$0	\$0	\$1,919,978	\$1,792,108	\$1,564,567
(950) ECONOMIC DEVELOPMENT ASSETS	\$0	\$0	\$2,952	\$172,567	\$172,195
INTERNAL SERVICE FUNDS TOTAL	\$0	\$0	\$1,922,930	\$1,923,617	\$1,754,923
TOTAL	\$101,764,181	\$104,130,686	\$44,179,331	\$37,407,720	\$36,306,156



General Fund

Fund Summary

General Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Property Tax	\$3,690,064	\$3,477,000	\$3,337,751	\$3,264,541	\$3,135,984
Penalties	\$45,000	\$45,000	\$41,115	\$43,181	\$46,749
Sales Tax	\$6,600,325	\$5,977,455	\$5,923,971	\$5,299,346	\$4,821,295
Liquor Tax	\$35,600	\$45,000	\$39,330	\$26,769	\$36,344
Fines	\$750,000	\$750,000	\$649,427	\$633,378	\$898,043
Landfill Fees	\$1,000,000	\$850,000	\$678,979	\$701,295	\$982,394
Permits & Fees	\$311,500	\$319,500	\$251,615	\$207,329	\$92,495
Other User Fees	\$378,500	\$353,500	\$264,594	\$102,549	\$146,918
Contract Income	\$1,268,294	\$1,014,000	\$894,492	\$979,527	\$992,304
Interest Income	\$40,000	\$20,000	\$18,594	\$37,172	\$89,696
Sale of Land & Equipment	\$0	\$0	\$4,500	\$7,829	\$0
Grant Income	\$0	\$12,500	\$696,799	\$4,307	\$39,131
Interfund Transfers	\$750,000	\$750,000	\$750,000	\$750,934	\$733,348
Misc Income	\$20,000	\$50,000	\$127,955	\$269,443	\$261,958
Debt Proceeds	\$0	\$0	\$88,947	\$0	\$0
TOTAL	\$14,889,283	\$13,663,955	\$13,768,068	\$12,327,599	\$12,276,658

General Fund Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
(000) NONE	\$0	\$0	-\$119,545	\$0	\$39,131
(101) LEGISLATIVE	\$50,350	\$22,250	\$20,315	\$29,444	\$30,920
(102) GENERAL ADMINISTRATION	\$741,688	\$779,034	\$901,026	\$1,063,627	\$577,788
(103) LEGAL	\$42,000	\$42,000	\$65,183	\$41,577	\$40,665
(104) TAX ASSESSMENT & COLLECTIO	\$156,000	\$140,000	\$147,042	\$142,799	\$130,565
(105) HUMAN RESOURCE	\$99,282	\$0	\$0	\$0	\$0
(106) ELECTIONS	\$15,950	\$15,950	\$4,886	\$16,894	\$18,544
(108) GRANT	\$0	\$0	\$54,234	\$0	\$0
(109) TECHNOLOGY	\$220,109	\$295,876	\$348,109	\$131,711	\$0
(122) NON-DEPARTMENTAL	\$219,571	\$575,302	\$1,015,410	\$24,696	\$287,258
(205) MUNICIPAL COURT	\$499,029	\$505,753	\$504,925	\$539,225	\$599,302
(212) ANIMAL SERVICES	\$367,546	\$370,957	\$328,338	\$308,757	\$389,642
(213) POLICE DEPARTMENT	\$4,771,308	\$4,198,980	\$4,394,690	\$4,227,054	\$4,104,225
(214) FIRE DEPARTMENT	\$3,817,330	\$3,463,539	\$3,767,598	\$3,250,527	\$3,094,835
(307) PLANNING DEPARTMENT	\$305,316	\$209,999	\$186,355	\$0	\$0
(311) BUILDING & DEVELOPMENT	\$182,321	\$168,781	\$200,178	\$391,913	\$164,461
(316) CODE ENFORCEMENT	\$336,907	\$274,952	\$270,445	\$339,910	\$329,527
(321) FLEET SERVICES	\$570,840	\$458,321	\$627,202	\$457,734	\$447,465
(326) BUILDING MAINTENANCE	\$226,441	\$247,763	\$0	\$0	\$0
(417) PARK DEPARTMENT	\$1,675,902	\$1,417,637	\$1,608,539	\$990,648	\$921,651
(418) COMMUNITY SERVICES	\$0	\$0	-\$454	\$131,517	\$299,245
(508) LIBRARY	\$591,393	\$526,311	\$449,868	\$421,307	\$393,873
TOTAL	\$14,889,283	\$13,713,405	\$14,774,343	\$12,509,338	\$11,869,097



Debt Service Fund

Fund Summary

Debt Service Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Property Tax	\$1,328,566	\$833,780	\$787,145	\$760,802	\$581,422
Penalties	\$9,000	\$3,100	\$8,243	\$8,297	\$6,998
Interest Income	\$3,000	\$400	\$2,184	\$10,238	\$2,837
Interfund Transfers	\$0	\$0	\$0	\$0	\$200,000
Misc Income	\$0	\$0	\$0	\$3,259	\$3,477
Debt Proceeds	\$0	\$0	\$0	\$161,184	\$0
TOTAL	\$1,340,566	\$837,280	\$797,573	\$943,781	\$794,733

Debt Service Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Debt Service					
Debt Service	\$1,286,099	\$808,300	\$836,543	\$946,562	\$777,896
DEBT SERVICE TOTAL	\$1,286,099	\$808,300	\$836,543	\$946,562	\$777,896
Other Expenses					
Non-Departmental Expenses	\$54,467	\$28,980	\$0	\$2,374	\$0
OTHER EXPENSES TOTAL	\$54,467	\$28,980	\$0	\$2,374	\$0
TOTAL	\$1,340,566	\$837,280	\$836,543	\$948,937	\$777,896



Streets Fund

Fund Summary

Streets Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Interest Income	\$6,000	\$1,500	\$1,384	\$18,921	\$43,302
Interfund Transfers	\$393,840	\$350,000	\$350,000	\$843,425	\$883,003
Misc Income	\$0	\$0	\$0	\$2,230	\$47,631
Debt Proceeds	\$0	\$0	\$48,672	\$0	\$0
Franchise Fee	\$1,250,000	\$1,200,000	\$1,297,726	\$1,603,166	\$1,098,948
Fund Balance	\$1,069,847	\$0	\$0	\$0	\$0
TOTAL	\$2,719,687	\$1,551,500	\$1,697,782	\$2,467,742	\$2,072,883

Streets Fund Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$712,209	\$584,336	\$714,343	\$504,747	\$460,629
Benefits	\$95,146	\$100,741	\$99,605	\$77,757	\$75,856
PAYROLL TOTAL	\$807,355	\$685,077	\$813,948	\$582,503	\$536,485
Operations and Maintenance					
Operation	\$223,886	\$223,300	\$221,376	\$199,892	\$209,951
Contractual	\$160,000	\$100,000	\$153,075	\$46,104	\$39,094
Supplies	\$82,268	\$37,500	\$37,553	\$24,635	\$30,495
Repairs & Maintenance	\$365,000	\$265,000	\$121,242	\$195,741	\$188,589
Equipment Repairs	\$85,000	\$35,000	\$30,817	\$35,980	\$34,030
Capital	\$870,000	\$773,861	\$82,248	\$66,901	\$51,249
OPERATIONS AND MAINTENANCE TOTAL	\$1,786,154	\$1,434,661	\$646,311	\$569,254	\$553,408
Debt Service					
Debt Service	\$26,178	\$431,956	\$454,363	\$456,348	\$452,663
DEBT SERVICE TOTAL	\$26,178	\$431,956	\$454,363	\$456,348	\$452,663
Other Expenses					
Non-Departmental Expenses	\$100,000	\$200,000	\$480,000	\$113,100	\$208,824
OTHER EXPENSES TOTAL	\$100,000	\$200,000	\$480,000	\$113,100	\$208,824
TOTAL	\$2,719,687	\$2,751,694	\$2,394,621	\$1,721,204	\$1,751,380



Cemetery Fund

Fund Summary

Cemetery Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Property Tax	\$37,825	\$33,800	\$31,646	\$31,771	\$20,400
Penalties	\$400	\$0	\$367	\$398	\$350
Sale of Land & Equipment	\$32,000	\$16,000	\$19,100	\$23,600	\$12,000
Interfund Transfers	\$0	\$0	\$46,345	\$0	\$0
Misc Income	\$0	\$200	\$0	\$160	\$841
TOTAL	\$70,225	\$50,000	\$97,458	\$55,929	\$33,591

Cemetery Fund Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Operation	\$20,000	\$1,900	\$1,838	\$1,750	\$1,750
Contractual	\$34,000	\$34,800	\$62,878	\$39,493	\$39,725
Engineering	\$0	\$0	\$41,141	\$0	\$0
Repairs & Maintenance	\$16,200	\$10,700	\$0	\$5,713	\$0
Miscellaneous	\$25	\$2,600	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$17,595	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$70,225	\$50,000	\$105,857	\$64,551	\$41,475
TOTAL	\$70,225	\$50,000	\$105,857	\$64,551	\$41,475



CARES / ARPA Fund

Fund Summary

CARES / ARPA Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Grant Income	\$3,092,570	\$3,364,000	\$2,690,851	\$189,607	\$0
TOTAL	\$3,092,570	\$3,364,000	\$2,690,851	\$189,607	\$0

CARES / ARPA Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Operation	\$0	\$0	\$1,152	\$0	\$0
Supplies	\$0	\$0	\$0	\$5,253	\$0
Equipment Repairs	\$0	\$0	\$8,601	\$67,563	\$0
Capital	\$2,373,570	\$2,564,000	\$74,532	\$11,653	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$2,373,570	\$2,564,000	\$84,286	\$84,469	\$0
Other Expenses					
Non-Departmental Expenses	\$719,000	\$800,000	\$740,872	\$0	\$0
OTHER EXPENSES TOTAL	\$719,000	\$800,000	\$740,872	\$0	\$0
TOTAL	\$3,092,570	\$3,364,000	\$825,158	\$84,469	\$0



Hotel / Motel Fund

Fund Summary

Hotel / Motel Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Misc Income	\$0	\$0	\$0	\$0	\$6,882
Hotel Revenue	\$630,000	\$630,000	\$633,649	\$475,238	\$522,918
Fund Balance	\$75,000	\$0	\$0	\$0	\$0
TOTAL	\$705,000	\$630,000	\$633,649	\$475,238	\$529,800

Hotel / Motel Fund Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Contractual	\$207,140	\$182,140	\$177,537	\$176,830	\$172,968
Supplies	\$0	\$0	\$0	\$500	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$207,140	\$182,140	\$177,537	\$177,330	\$172,968
Other Expenses					
Non-Departmental Expenses	\$497,860	\$447,860	\$389,025	\$325,464	\$350,556
OTHER EXPENSES TOTAL	\$497,860	\$447,860	\$389,025	\$325,464	\$350,556
TOTAL	\$705,000	\$630,000	\$566,562	\$502,794	\$523,524



Industrial Development Fund

Fund Summary

Industrial Development Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Sales Tax	\$1,722,000	\$1,722,000	\$1,941,914	\$1,717,484	\$1,588,306
Interest Income	\$3,428	\$6,300	\$3,528	\$32,321	\$70,413
Sale of Land & Equipment	\$1,000,000	\$0	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0	-\$257,415	-\$247,529
Misc Income	\$0	\$0	\$0	\$2,360	\$29,998
Leases and Rentals	\$100,100	\$0	\$0	\$0	\$0
TOTAL	\$2,825,528	\$1,728,300	\$1,945,442	\$1,494,750	\$1,441,188

Industrial Development Fund Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$235,858	\$222,704	\$202,241	\$161,183	\$128,100
Benefits	\$33,237	\$26,176	\$26,325	\$18,790	\$16,905
PAYROLL TOTAL	\$269,095	\$248,880	\$228,566	\$179,972	\$145,005
Operations and Maintenance					
Operation	\$305,333	\$183,333	\$145,954	\$125,938	\$92,153
Contractual	\$1,360,000	\$900,000	\$423,269	\$516,300	\$222,335
Supplies	\$41,000	\$10,117	\$5,388	\$5,329	\$8,759
Repairs & Maintenance	\$95,000	\$45,000	\$28,850	\$16,900	\$33,105
Capital	\$640,000	\$0	\$377,861	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$2,441,333	\$1,138,450	\$981,323	\$664,467	\$356,353
Debt Service					
Debt Service	\$100,100	\$322,470	\$1,508,895	\$65,055	\$74,941
DEBT SERVICE TOTAL	\$100,100	\$322,470	\$1,508,895	\$65,055	\$74,941
Other Expenses					
Non-Departmental Expenses	\$15,000	\$15,000	\$15,000	\$11,183	\$10,000
OTHER EXPENSES TOTAL	\$15,000	\$15,000	\$15,000	\$11,183	\$10,000
TOTAL	\$2,825,528	\$1,724,800	\$2,733,784	\$920,677	\$586,299



Utility Fund

Fund Summary

Utility Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Penalties	\$118,450	\$115,000	\$100,742	\$90,454	\$95,512
Interest Income	\$20,000	\$15,000	\$14,651	\$45,858	\$98,746
Sale of Land & Equipment	\$0	\$0	\$0	\$27,095	\$0
Grant Income	\$0	\$0	\$209,500	\$0	\$0
Misc Income	\$92,600	\$50,000	\$328,474	\$61,714	\$74,552
Water Sales	\$8,529,340	\$8,003,000	\$6,926,483	\$6,570,873	\$7,039,351
Sewer Charges	\$3,117,424	\$3,026,625	\$1,884,873	\$1,850,482	\$1,728,269
Solid Waste Collection Fees	\$3,077,628	\$2,935,000	\$2,924,216	\$2,825,261	\$2,742,343
Tap and Connect Fees	\$185,000	\$165,000	\$160,304	\$72,803	\$101,872
Leases and Rentals	\$53,650	\$53,650	\$55,638	\$0	\$0
TOTAL	\$15,194,092	\$14,363,275	\$12,604,881	\$11,544,540	\$11,880,646

Utility Fund Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
(000) NONE	\$0	\$0	\$0	\$1,396	\$0
(122) NON-DEPARTMENTAL	\$1,054,129	\$1,328,915	\$851,562	\$866,321	\$782,530
(131) UTILITY ADMINISTRATION	\$1,561,047	\$1,151,007	\$920,719	\$939,359	\$776,791
(321) FLEET SERVICES	\$477,954	\$254,829	\$289,818	\$257,675	\$254,454
(330) ENGINEERING	\$0	\$0	\$3,549	\$12,164	\$15,324
(661) NEW WATER TREATMENT PLANT	\$0	\$0	\$160,924	\$161,365	\$160,924
(732) SOLID WASTE MANAGEMENT	\$3,019,440	\$2,890,000	\$2,922,902	\$2,838,258	\$2,779,697
(733) WATER TREATMENT	\$2,290,972	\$2,148,072	\$2,952,574	\$2,613,882	\$2,534,679
(734) FRESH WATER SUPPLY	\$1,430,000	\$1,447,350	\$1,533,434	\$1,436,839	\$566,643
(735) WASTEWATER PLANTS	\$730,934	\$634,798	\$1,096,501	\$1,006,959	\$974,931
(736) UTILITY DEPARTMENT	\$1,371,693	\$1,358,811	\$1,928,051	\$1,709,406	\$1,863,068
(871) DEBT SERVICE	\$3,257,923	\$3,243,493	\$1,666,544	\$230,458	\$261,235
TOTAL	\$15,194,092	\$14,457,275	\$14,326,577	\$12,074,083	\$10,970,276



Airport Fund

Fund Summary

Airport Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Misc Income	\$611	\$600	\$212	\$390	\$346
Leases and Rentals	\$255,000	\$249,917	\$197,712	\$192,525	\$195,377
Airport Revenue	\$878,000	\$637,500	\$599,848	\$563,102	\$644,147
TOTAL	\$1,133,611	\$888,017	\$797,772	\$756,017	\$839,870

Airport Fund Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$250,824	\$222,161	\$234,284	\$215,045	\$210,149
Benefits	\$45,988	\$30,656	\$36,495	\$46,885	\$27,651
PAYROLL TOTAL	\$296,812	\$252,817	\$270,779	\$261,930	\$237,800
Operations and Maintenance					
Operation	\$54,400	\$61,400	\$53,124	\$52,164	\$54,505
Contractual	\$0	\$8,000	\$16,527	\$7,960	\$7,024
Supplies	\$11,000	\$11,300	\$9,126	\$11,769	\$12,060
Repairs & Maintenance	\$707,000	\$488,500	\$395,881	\$366,609	\$445,032
Equipment Repairs	\$8,000	\$10,000	\$5,447	\$6,556	\$12,921
Capital	\$6,399	\$6,000	\$0	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$786,799	\$585,200	\$480,105	\$445,058	\$531,543
Other Expenses					
Non-Departmental Expenses	\$50,000	\$50,000	\$677,206	\$569,013	\$593,836
OTHER EXPENSES TOTAL	\$50,000	\$50,000	\$677,206	\$569,013	\$593,836
TOTAL	\$1,133,611	\$888,017	\$1,428,091	\$1,276,000	\$1,363,179



Summaries of Major Revenues

Property Tax

Property Tax

Property Tax revenue is collected by the Titus County Appraisal District on behalf of the City and remitted to the City.

Distribution of Property Tax

0.261505 Maintenance and Operation
0.002800 Cemetery
0.095980 Interest and Sinking

.360285 Total Tax Rate

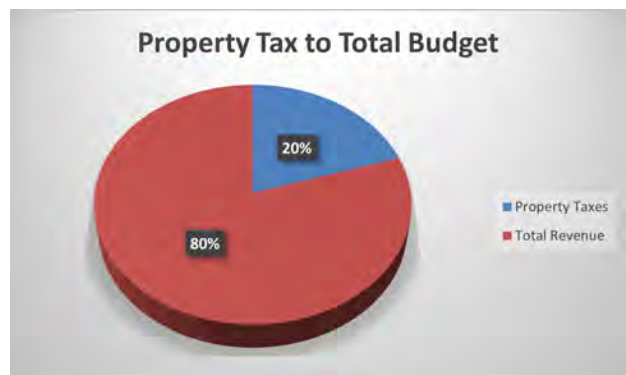
Source: City Ordinance

Analysis & Projection

Economic Indicators of future Growth or Decline

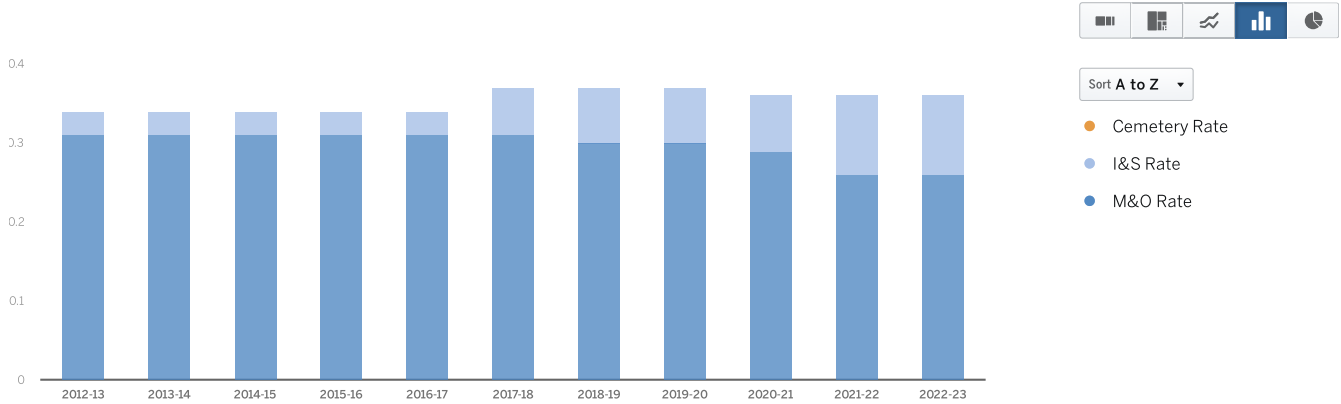
- Tax Rate
- Overall debt
- inflation may cause an appeared increase in Property values
- Taxable assessed value
- Demographic Shift
- Growth

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



Ten Year Tax Rate History

Visualization



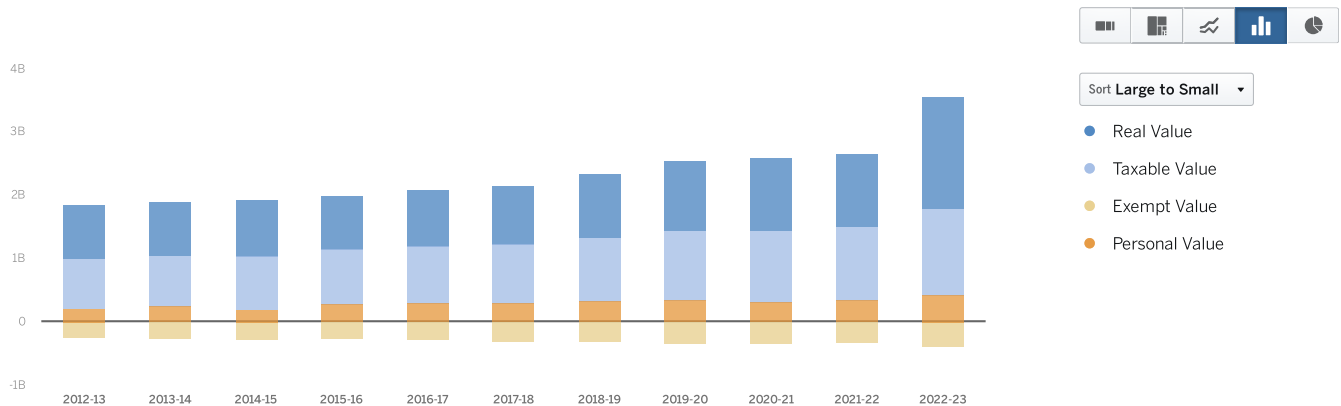
Property Values

Description	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Real Value	\$826,835,630	\$830,890,842	\$888,098,290	\$832,561,738	\$876,046,975	\$933,667,070	\$1,002,324,819
Taxable Value	\$793,555,131	\$816,550,532	\$850,370,934	\$881,528,357	\$907,583,808	\$929,408,262	\$1,015,315,640
Personal Value	\$218,024,227	\$242,412,861	\$196,777,198	\$277,414,497	\$302,583,248	\$301,341,991	\$324,977,786
Exempt Value	-\$251,304,726	-\$265,044,461	-\$268,324,956	-\$259,605,301	-\$271,046,415	-\$305,600,799	-\$311,986,965
TOTAL	\$1,587,110,262	\$1,624,809,774	\$1,666,921,466	\$1,731,899,291	\$1,815,167,616	\$1,858,816,524	\$2,030,631,280

Description	2019-20	2020-21	2021-22	2022-23	Total
Real Value	\$1,097,735,889	\$1,147,076,394	\$1,153,739,369	\$1,764,045,254	\$11,353,022,270
Taxable Value	\$1,104,273,406	\$1,127,986,307	\$1,168,250,028	\$1,371,500,624	\$10,966,323,029
Personal Value	\$349,805,243	\$319,354,610	\$351,444,988	\$427,593,313	\$3,311,729,962
Exempt Value	-\$343,282,418	-\$338,444,697	-\$328,871,426	-\$392,544,630	-\$3,336,056,794
TOTAL	\$2,208,532,120	\$2,255,972,614	\$2,344,562,959	\$3,170,594,561	\$22,295,018,467

Ten Year Property Value History

Visualization





Summaries of Major Revenues

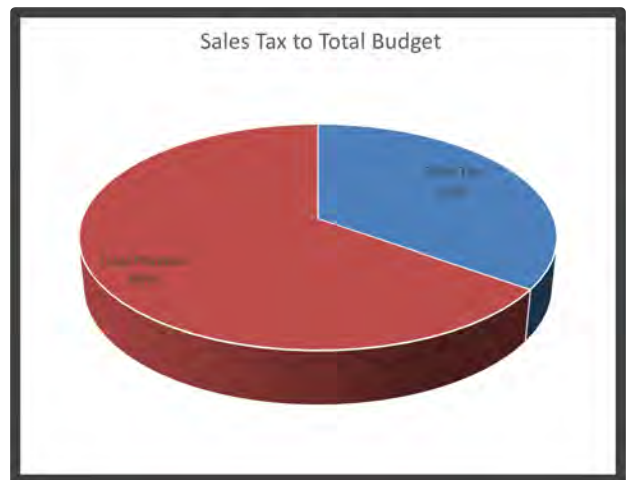
Sales and Use Tax

Description of Sales Tax Revenue

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

Distribution of Sales Tax

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



Source: State Comptroller Website

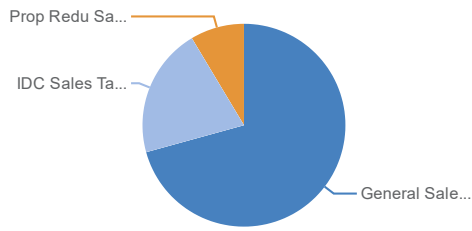
Analysis & Projection

Economic Indicators of Future Growth or Decline:

- Unemployment rate changes
- Demographic shifts/increase in population
- Inflation may cause an appeared increase in Sales Tax Revenue
- Consumer confidence
- Historical trends – generally used to assess projected change

Discussion of Sales Tax also resides in the Budget Transmittal Letter.

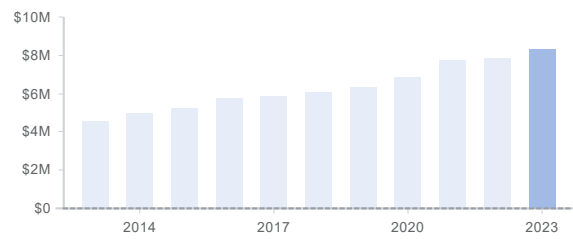
Sales Tax Adopted Budget



\$8,322,325.00

Description in 2023

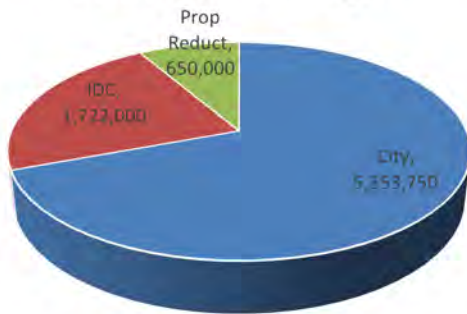
Sales Tax Ten Year History



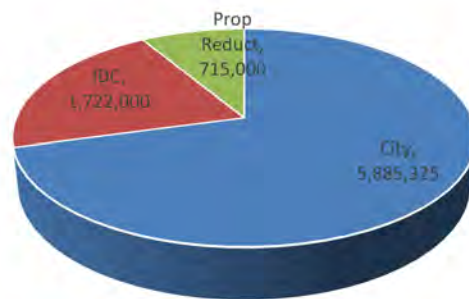
\$8,322,325.00

Description in 2023

FY 2022 Sales Tax Budget



FY 2023 Sales Tax Budget



Sales Tax Revenue History





Summaries of Major Revenues

Franchise Tax

Description of Franchise Tax Revenue

Franchise Tax, also called Franchise Fees, revenue is 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

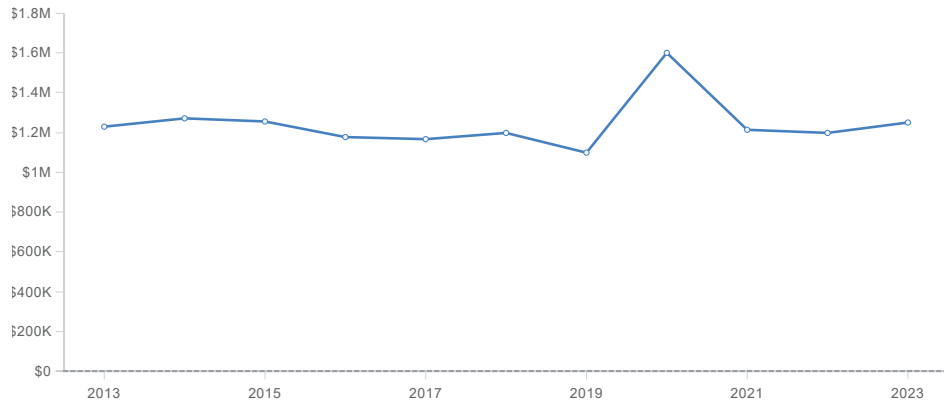
Economic Indicators of Future Growth or Decline:

- Unemployment rate changes and
- Demographic shifts/increase in population
- Inflation may cause an appeared increase in Franchise Tax Revenue
- New construction of right of ways and streets
- Historical trends – generally used to assess projected change

Discussion of Franchise Taxes also resides in the Budget Transmittal Letter.

Franchise Tax Ten Year History

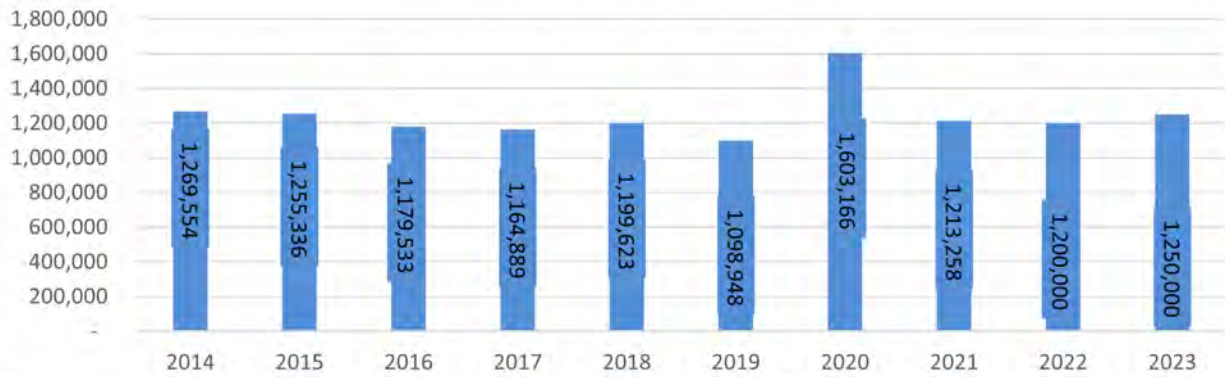
Data Updated 5 weeks ago



\$1,250,000.00

Description in 2023

Franchise Tax Revenue History



Franchise Tax

Description	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Franchise Tax	\$1,229,627	\$1,269,554	\$1,255,336	\$1,179,533	\$1,164,889	\$1,199,623	\$1,098,948
TOTAL	\$1,229,627	\$1,269,554	\$1,255,336	\$1,179,533	\$1,164,889	\$1,199,623	\$1,098,948

Description	2019-20	2020-21	2021-22	2022-23	Total
Franchise Tax	\$1,603,166	\$1,213,258	\$1,200,000	\$1,250,000	\$13,663,934
TOTAL	\$1,603,166	\$1,213,258	\$1,200,000	\$1,250,000	\$13,663,934



Summaries of Major Revenues

Water Revenue

Description of Water Revenue

Water Revenue is how much is charged for use of water services.

Source

Customers are billed in exchange for water services.

Collection

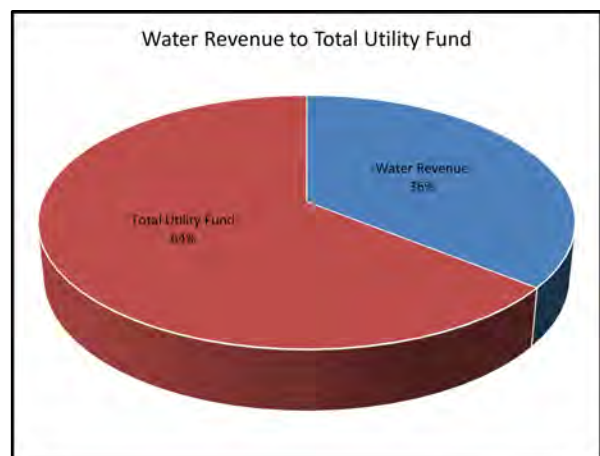
Monthly fees are paid by water service customers living within the City's Certificate of Convenience and Necessity (CCN).

Analysis & Projection

Economic Indicators of Future Growth or Decline:

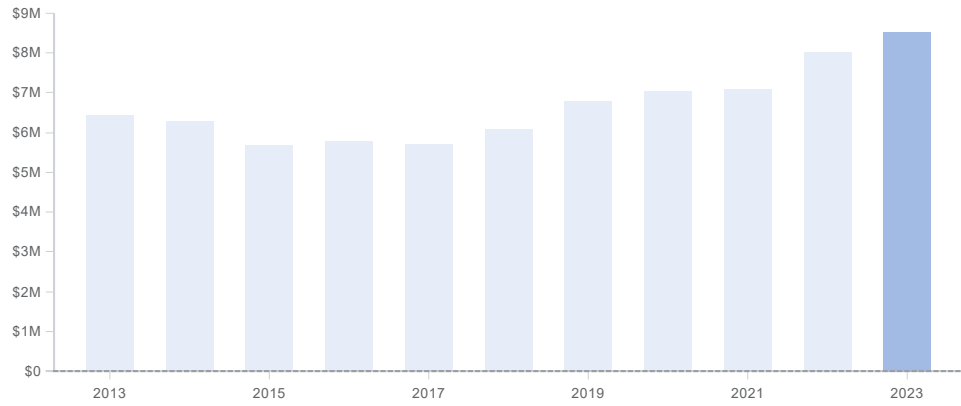
- Demographic shifts/increase in population
- New constructions of homes
- New constructions of water lines
- Historical trends

Discussion of Water Revenue also resides in the Budget Transmittal Letter.



Water Sales Ten Year History

Data Updated 5 weeks ago



\$8,529,340.00

Description in 2023

Water Sales

Description	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Water Sales	\$6,423,881	\$6,291,897	\$5,674,470	\$5,769,320	\$5,692,853	\$6,065,859	\$6,786,681
TOTAL	\$6,423,881	\$6,291,897	\$5,674,470	\$5,769,320	\$5,692,853	\$6,065,859	\$6,786,681

Description	2019-20	2020-21	2021-22	2022-23	Total
Water Sales	\$7,039,351	\$7,078,174	\$8,003,000	\$8,529,340	\$73,354,826
TOTAL	\$7,039,351	\$7,078,174	\$8,003,000	\$8,529,340	\$73,354,826



Summaries of Major Revenues

Sewer Revenue

Description of Sewer Revenue

Sewer Revenue is how much is charged for use of sewer services.

Source

Customers are billed in exchange for sewer services.

Collection

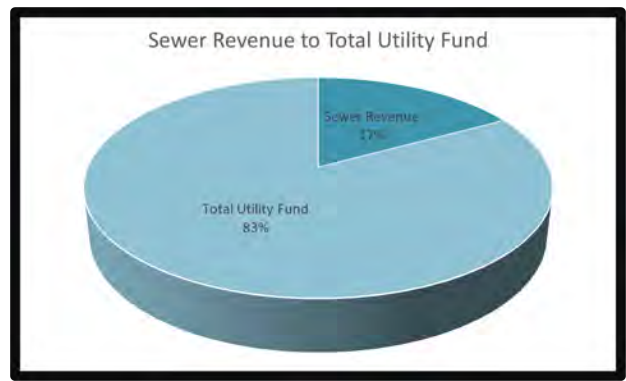
Monthly fees are paid by sewer service customers that have service.

Analysis & Projection

Economic Indicators of Future Growth or Decline:

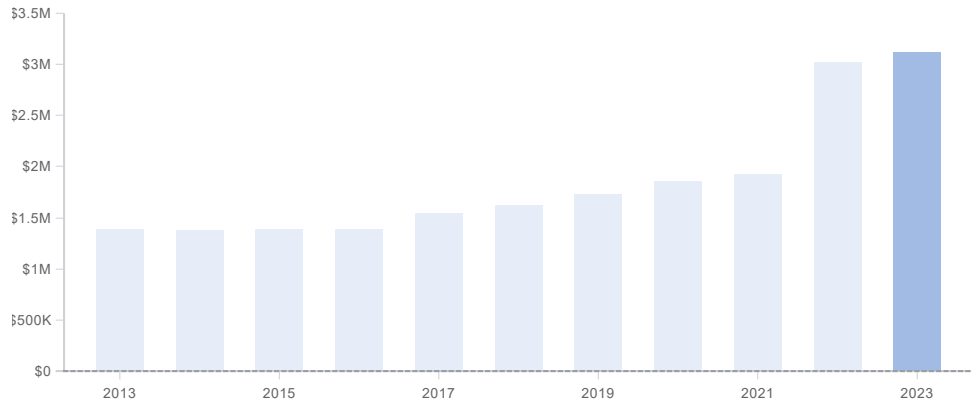
- Demographic shifts/increase in population
- Projected rate increases, past rate increases
- New construction of homes
- New construction of sewer lines
- Historical trends

Discussion of Sewer Revenue also resides in the Budget Transmittal Letter.



Sewer Charges

Data Updated 5 weeks ago



\$3,117,424.00

Description in 2023

Sewer Charges

Description	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Sewer Charges	\$1,387,113	\$1,372,517	\$1,382,509	\$1,386,248	\$1,547,898	\$1,622,234	\$1,728,269
TOTAL	\$1,387,113	\$1,372,517	\$1,382,509	\$1,386,248	\$1,547,898	\$1,622,234	\$1,728,269

Description	2019-20	2020-21	2021-22	2022-23	Total
Sewer Charges	\$1,850,482	\$1,918,082	\$3,026,625	\$3,117,424	\$20,339,401
TOTAL	\$1,850,482	\$1,918,082	\$3,026,625	\$3,117,424	\$20,339,401



Summaries of Major Revenues

Solid Waste Revenue

Description of Solid Waste Revenue

Solid Waste Revenue is how much is charged for use of for solid waste services.

Source

Customers are billed in exchange for the number of container pick ups and dumpster services.

Collection

Monthly fees are paid by solid waste customers that have service.

Analysis & Projection

Economic Indicators of Future Growth or Decline:

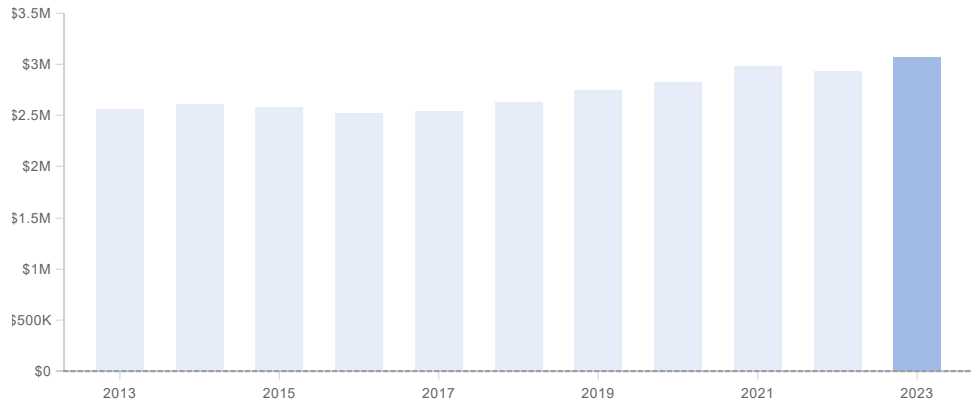
- Demographic shifts/increase in population
- Projected rate increases, past rate increases
- New construction of homes
- Number of containers and dumpsters
- Historical trends

Discussion of Solid Waste Revenue also resides in the Budget Transmittal Letter.



Solid Waste

Data Updated 5 weeks ago



\$3,077,628.00

Description in 2023

Solid Waste

Description	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Solid Waste Charges	\$2,568,011	\$2,607,734	\$2,588,451	\$2,524,073	\$2,542,360	\$2,620,456	\$2,742,343
TOTAL	\$2,568,011	\$2,607,734	\$2,588,451	\$2,524,073	\$2,542,360	\$2,620,456	\$2,742,343

Description	2019-20	2020-21	2021-22	2022-23	Total
Solid Waste Charges	\$2,825,261	\$2,983,113	\$2,935,000	\$3,077,628	\$30,014,430
TOTAL	\$2,825,261	\$2,983,113	\$2,935,000	\$3,077,628	\$30,014,430



Revenue Detail

General Fund

General Fund Revenue

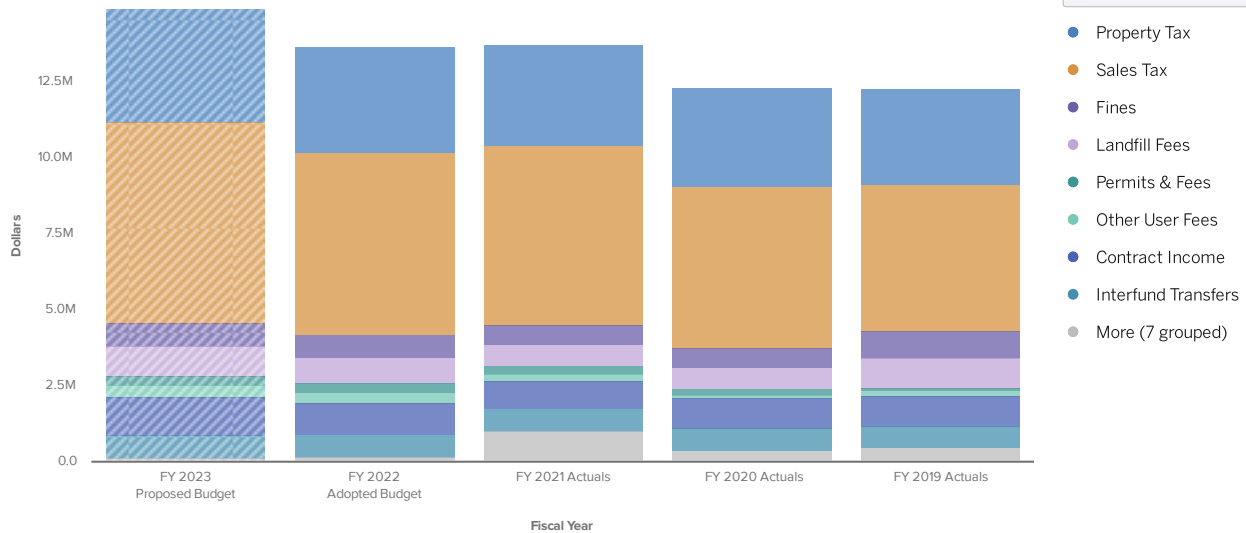
Broken down by
REVENUES

- GENERAL FUND
- General Government
- NO PROGRAM



Visualization

Sort **By Chart of Accounts**



Description of General Fund Revenue

The General Fund is established to account for the City's maintenance and operations.

Source

The primary source of revenue is sales tax and property tax.

Collection

General Fund revenues for Fiscal Year 2023 are estimated to be 14,859,283, a 6% increase over the Fiscal Year 2022 amended budget of 13,989,991. The largest source of revenue for the General Fund is Sales Tax at 44%, followed by Ad Valorem Property Tax which generates 25% of total revenue. The next highest source of income is contract income from the County Fire Contract 9%, Landfill Fees at 7%, Court Fines at 5%, and Other Miscellaneous Income making up the remaining.

Analysis & Projection

Revenue is estimated by using and analyzing:

- GFOA best practices
- Demographic shifts/increase in population
- Projected rate increases, past rate increases
- New construction
- Inflation
- Historical trends
- City Council direction
- Trend analysis



Discussion of General Fund Revenue also resides in the Budget Transmittal Letter.

General Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Property Tax	\$3,690,064	\$3,477,000	\$3,337,751	\$3,264,541	\$3,135,984
Penalties	\$45,000	\$45,000	\$41,115	\$43,181	\$46,749
Sales Tax	\$6,600,325	\$5,977,455	\$5,923,971	\$5,299,346	\$4,821,295
Liquor Tax	\$35,600	\$45,000	\$39,330	\$26,769	\$36,344
Fines	\$750,000	\$750,000	\$649,427	\$633,378	\$898,043
Landfill Fees	\$1,000,000	\$850,000	\$678,979	\$701,295	\$982,394
Permits & Fees	\$311,500	\$319,500	\$251,615	\$207,329	\$92,495
Other User Fees	\$378,500	\$353,500	\$264,594	\$102,549	\$146,918
Contract Income	\$1,268,294	\$1,014,000	\$894,492	\$979,527	\$992,304
Interest Income	\$40,000	\$20,000	\$18,594	\$37,172	\$89,696
Sale of Land & Equipment	\$0	\$0	\$4,500	\$7,829	\$0
Grant Income	\$0	\$12,500	\$696,799	\$4,307	\$39,131
Interfund Transfers	\$750,000	\$750,000	\$750,000	\$750,934	\$733,348
Misc Income	\$20,000	\$50,000	\$127,955	\$269,443	\$261,958
Debt Proceeds	\$0	\$0	\$88,947	\$0	\$0
TOTAL	\$14,889,283	\$13,663,955	\$13,768,068	\$12,327,599	\$12,276,658

General Fund Revenue

Broken down by

REVENUES

GENERAL FUND

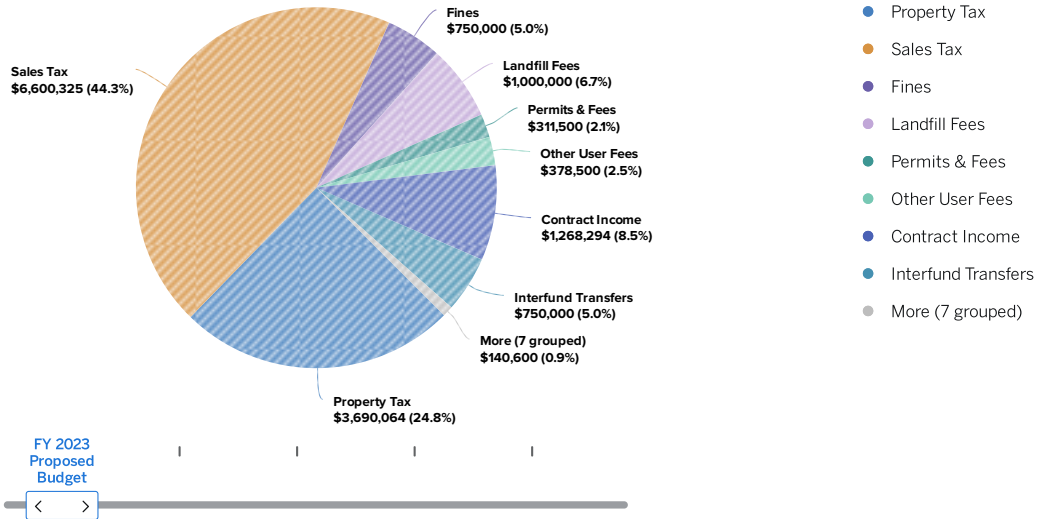
General Government

NO PROGRAM

Visualization



Sort By Chart of Accounts





Revenue Detail

Utility Fund

Utility Fund Revenue

Broken down by

REVENUES

UTILITY FUND

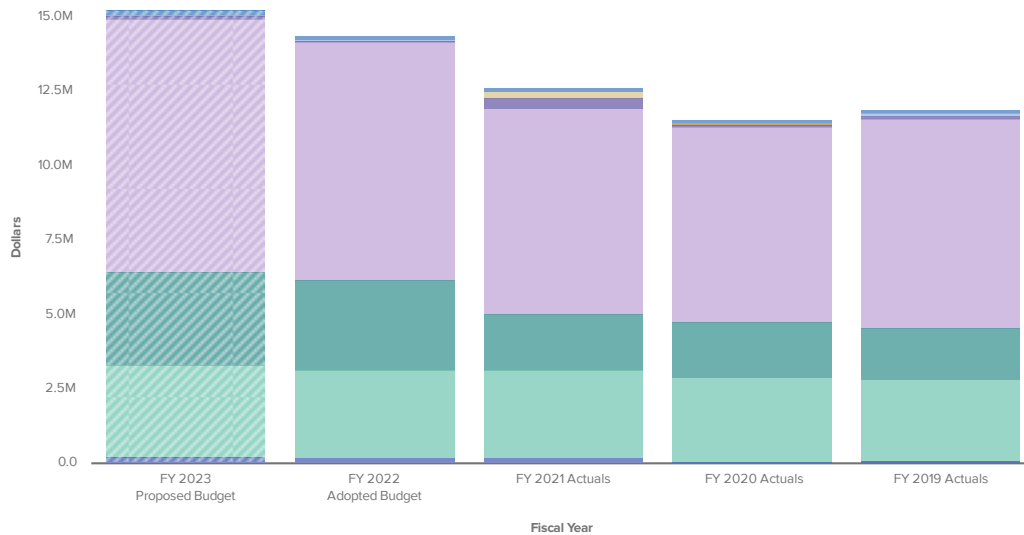
General Government

NO PROGRAM



Visualization

Sort By Chart of Accounts



- Penalties
- Interest Income
- Sale of Land & Equipment
- Grant Income
- Misc Income
- Water Sales
- Sewer Charges
- Solid Waste Collection Fees
- Tap and Connect Fees
- Leases and Rentals



Description of Utility Fund Revenue

The Utility/Water and Sewer fund is a proprietary fund established to separately account for the City’s water and wastewater services.

Source

The primary source of revenue is derived from residential and commercial water sales.

Collection

Utility Fund Revenues for Fiscal Year 2023 are estimated at 15,194,092. This is a 2% increase over the Fiscal Year 2022 amended budget of 14,909,900. The Utility Fund Revenues are made up of Water Sales at 56%, Sewer Sales at 21%, Solid Waste Collection at 20%, and Miscellaneous Fees 3%.

Analysis & Projection

Revenue is estimated by using and analyzing

- GFOA best practices
- Demographic shifts/increase in population
- Projected rate increases, past rate increases
- New construction
- Inflation
- Historical trends
- City Council direction
- Trend Analysis

Discussion of Utility Fund Revenue also resides in the Budget Transmittal Letter.



Utility Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Penalties	\$118,450	\$115,000	\$100,742	\$90,454	\$95,512
Interest Income	\$20,000	\$15,000	\$14,651	\$45,858	\$98,746
Sale of Land & Equipment	\$0	\$0	\$0	\$27,095	\$0
Grant Income	\$0	\$0	\$209,500	\$0	\$0
Misc Income	\$92,600	\$50,000	\$328,474	\$61,714	\$74,552
Water Sales	\$8,529,340	\$8,003,000	\$6,926,483	\$6,570,873	\$7,039,351
Sewer Charges	\$3,117,424	\$3,026,625	\$1,884,873	\$1,850,482	\$1,728,269
Solid Waste Collection Fees	\$3,077,628	\$2,935,000	\$2,924,216	\$2,825,261	\$2,742,343
Tap and Connect Fees	\$185,000	\$165,000	\$160,304	\$72,803	\$101,872
Leases and Rentals	\$53,650	\$53,650	\$55,638	\$0	\$0
TOTAL	\$15,194,092	\$14,363,275	\$12,604,881	\$11,544,540	\$11,880,646

Utility Fund Revenue

Broken down by

REVENUES

UTILITY FUND

General Government

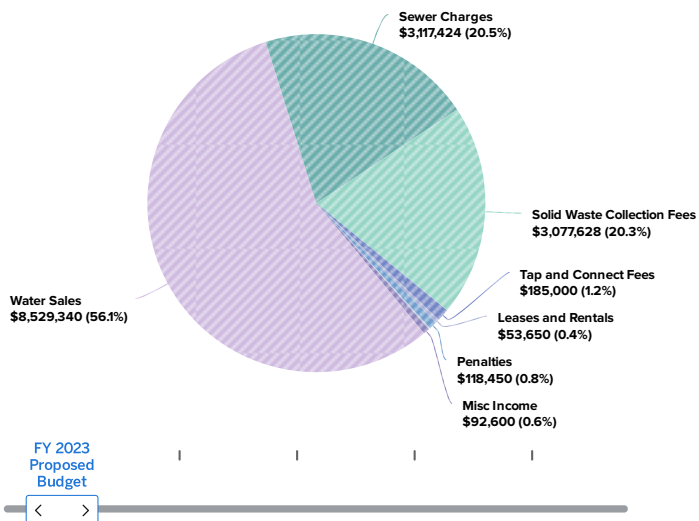
NO PROGRAM

Visualization



Sort By Chart of Accounts

- Penalties
- Interest Income
- Sale of Land & Equipment
- Grant Income
- Misc Income
- Water Sales
- Sewer Charges
- Solid Waste Collection Fees
- Tap and Connect Fees
- Leases and Rentals





Revenue Detail

Street Fund

Street Fund Revenue

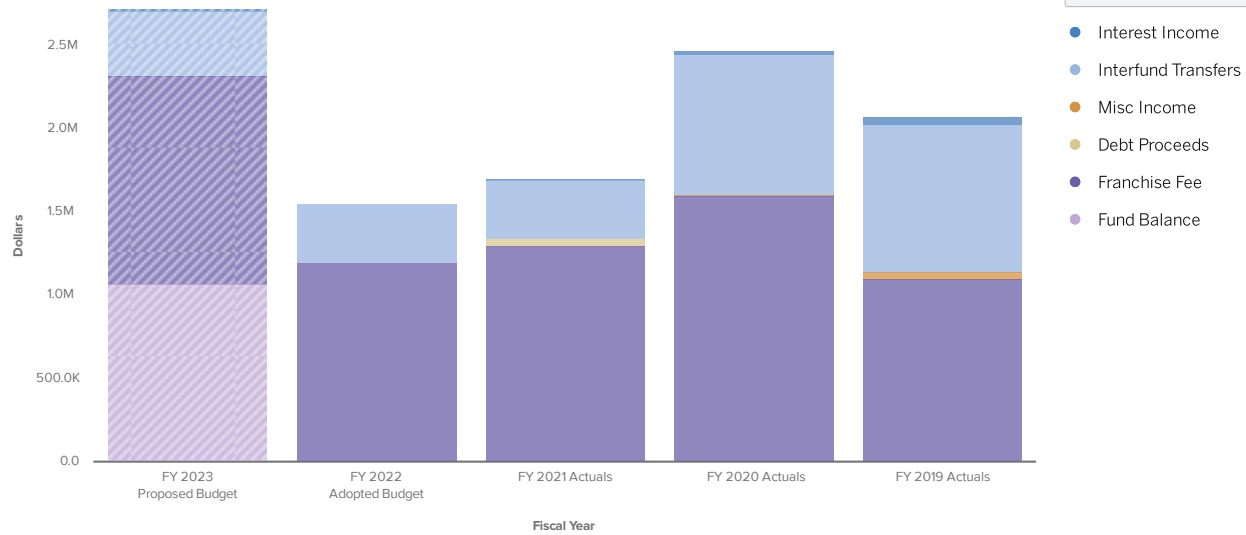
Broken down by
REVENUES

- STREET DEPARTMENT FUND
- General Government
- NO PROGRAM



Visualization

Sort By Chart of Accounts



Description of Street Fund Revenue

The Street Fund is a general fund established to separately account for the City's Franchise Fee Revenue.

Source

The primary source of revenue is derived from Franchise Fee.

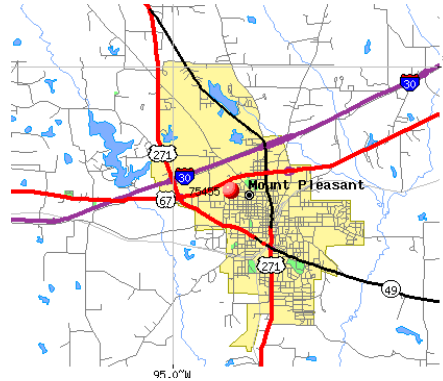
Collection

Franchise Fee revenues for Fiscal Year 2023 are estimated at 1,250,000. This is a 4% increase over the Fiscal Year 2022 amended budget of 1,200,000.

Analysis & Projection

Revenue is estimated by using and analyzing

- GFOA best practices
- Demographic Shifts/increase in population
- Projected rated increases, past rate increases
- Inflation
- Historical trends
- City Council direction
- Trend Analysis



Streets Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Interest Income	\$6,000	\$1,500	\$1,384	\$18,921	\$43,302
Interfund Transfers	\$393,840	\$350,000	\$350,000	\$843,425	\$883,003
Misc Income	\$0	\$0	\$0	\$2,230	\$47,631
Debt Proceeds	\$0	\$0	\$48,672	\$0	\$0
Franchise Fee	\$1,250,000	\$1,200,000	\$1,297,726	\$1,603,166	\$1,098,948
Fund Balance	\$1,069,847	\$0	\$0	\$0	\$0
TOTAL	\$2,719,687	\$1,551,500	\$1,697,782	\$2,467,742	\$2,072,883

Street Fund Revenue

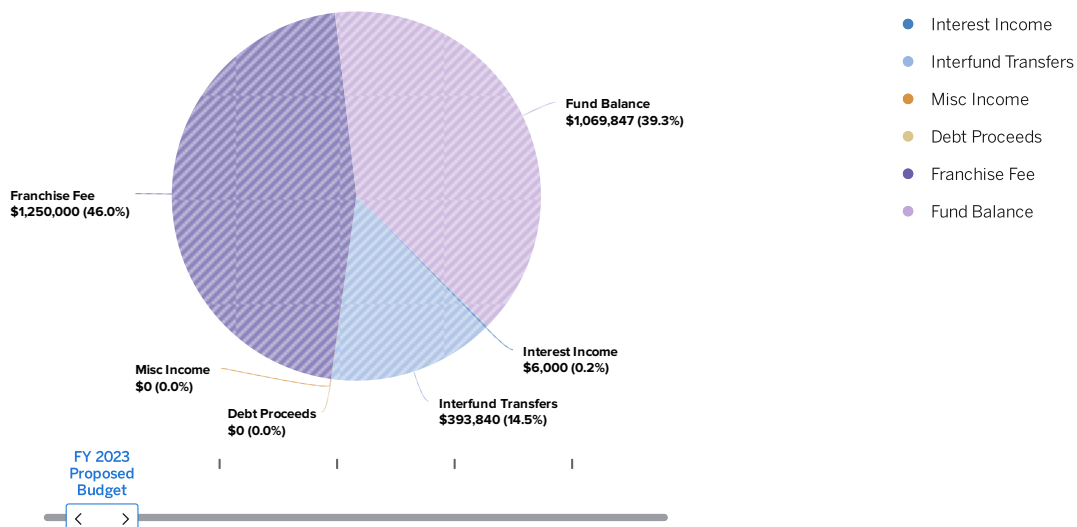
Broken down by

REVENUES STREET DEPARTMENT FUND General Government NO PROGRAM



Visualization

Sort By Chart of Accounts





Revenue Detail

Insurance Fund

Insurance Fund Revenue

Broken down by

REVENUES

INSURANCE FUND

General Government

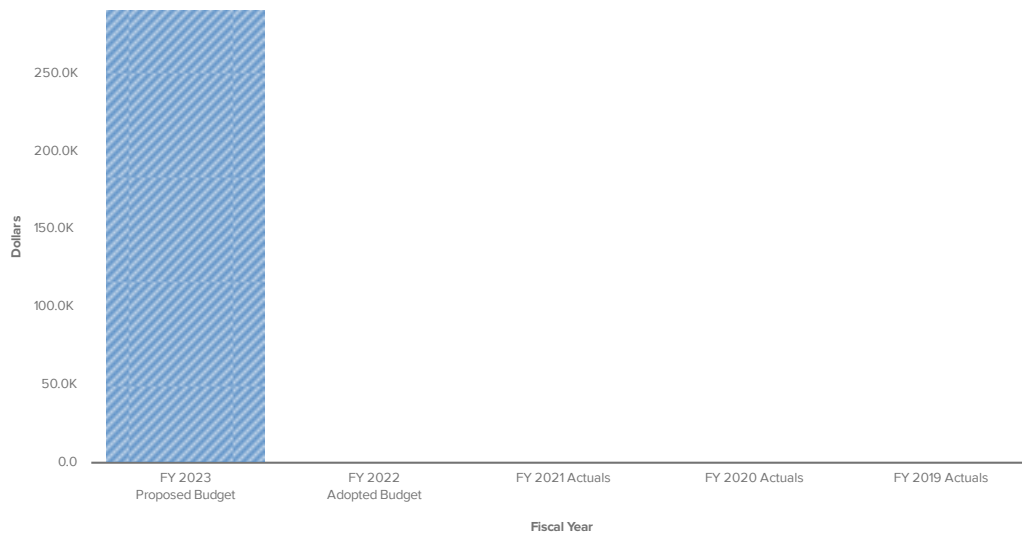
NO PROGRAM



Visualization

Sort By Chart of Accounts

Interfund Transfers



Description of Insurance Fund Revenue

The purpose of this fund is to account for actual expense related to the City's liability, risk and employee insurance cost.

Insurance Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Interfund Transfers	\$290,500	\$0	\$0	\$0	\$0
TOTAL	\$290,500	\$0	\$0	\$0	\$0



Revenue Detail

Cemetery Fund

Cemetery Fund Revenue

Broken down by

REVENUES

CEMETERY FUND

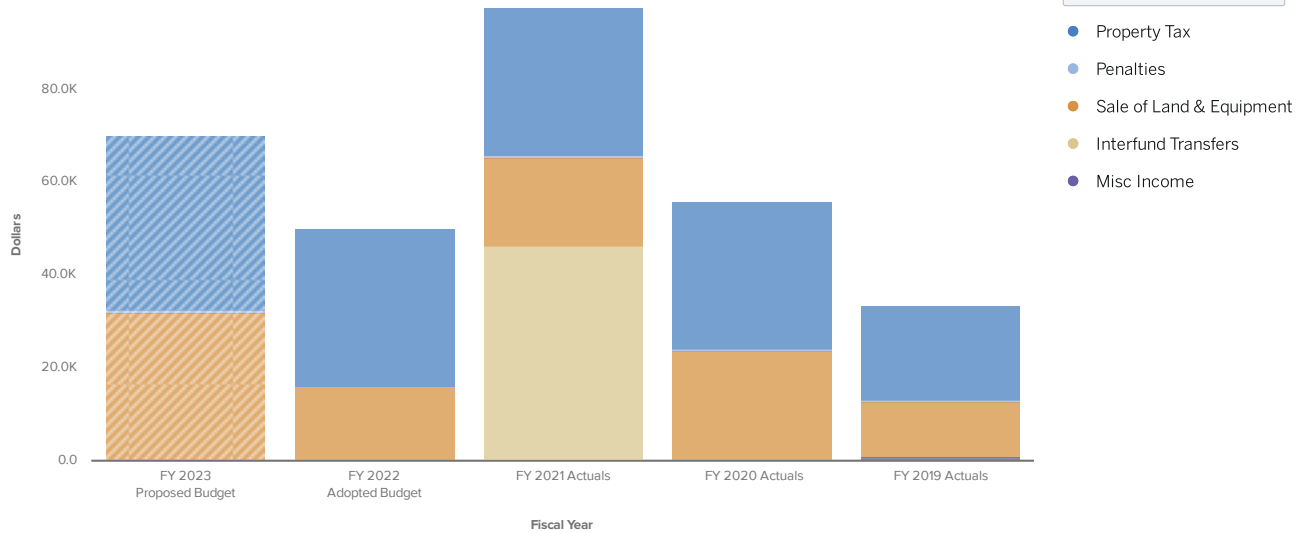
General Government

NO PROGRAM



Visualization

Sort By Chart of Accounts



Description of Cemetery Fund Revenue

The Cemetery Fund is a Special Revenue Fund established to separately account for the repair and maintenance of the City's cemeteries.

Source

The primary source of revenue is derived from property tax and the sale of plots.

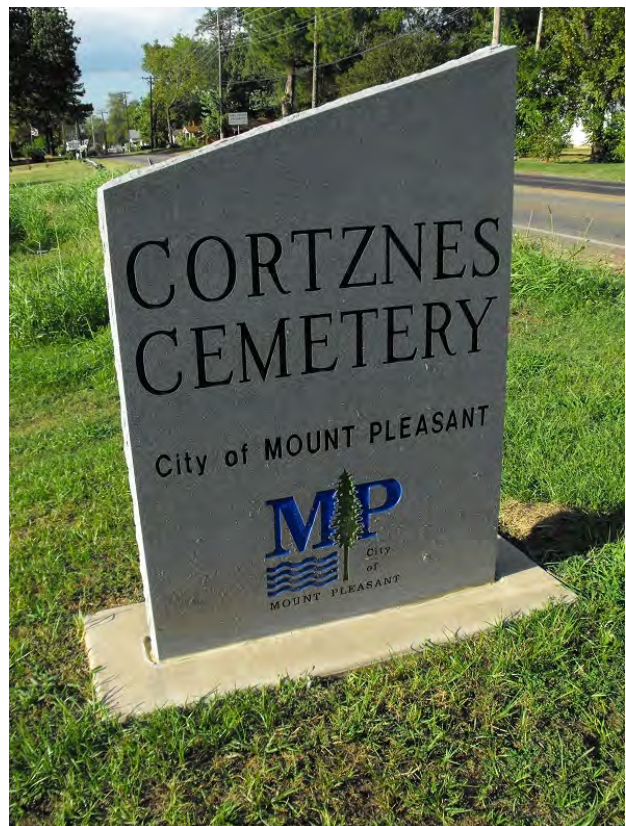
Collection

Cemetery Fund revenues for Fiscal Year 2023 are estimated at \$70,225. This is a 40% increase over the Fiscal Year 2022 amended budget of \$50,000. The Cemetery Fund revenues are made up of Property tax at 54% and Sale of plot land at 46%.

Analysis & Projection

Revenue is estimated by using and analyzing:

- GFOA best practices
- Demographic shifts/increase in population
- Projected rate increases, past rate increases
- Amount of land available to sale
- Tax rate
- Historical trends
- City Council direction
- Trend Analysis



Cemetery Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Property Tax	\$37,825	\$33,800	\$31,646	\$31,771	\$20,400
Penalties	\$400	\$0	\$367	\$398	\$350
Sale of Land & Equipment	\$32,000	\$16,000	\$19,100	\$23,600	\$12,000
Interfund Transfers	\$0	\$0	\$46,345	\$0	\$0
Misc Income	\$0	\$200	\$0	\$160	\$841
TOTAL	\$70,225	\$50,000	\$97,458	\$55,929	\$33,591

Cemetery Fund Revenue

Broken down by

REVENUES

CEMETERY FUND

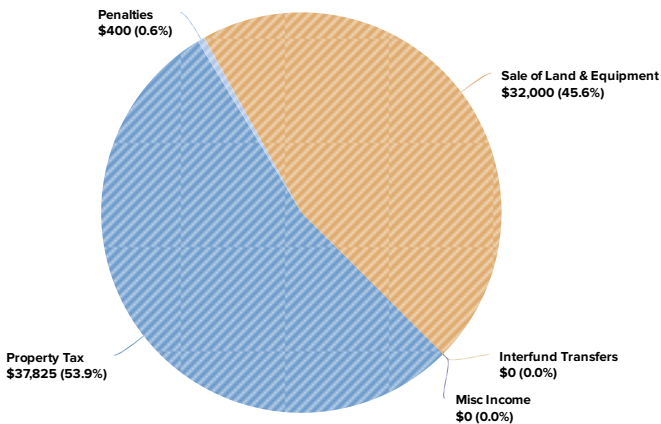
General Government

NO PROGRAM



Visualization

Sort By Chart of Accounts



- Property Tax
- Penalties
- Sale of Land & Equipment
- Interfund Transfers
- Misc Income

FY 2023
Proposed
Budget





Revenue Detail

CARES / ARPA Fund

CARES / ARPA Fund Revenues

← Back History Reset

Broken down by

REVENUES

▾ CARES GRANT

▾ General Government

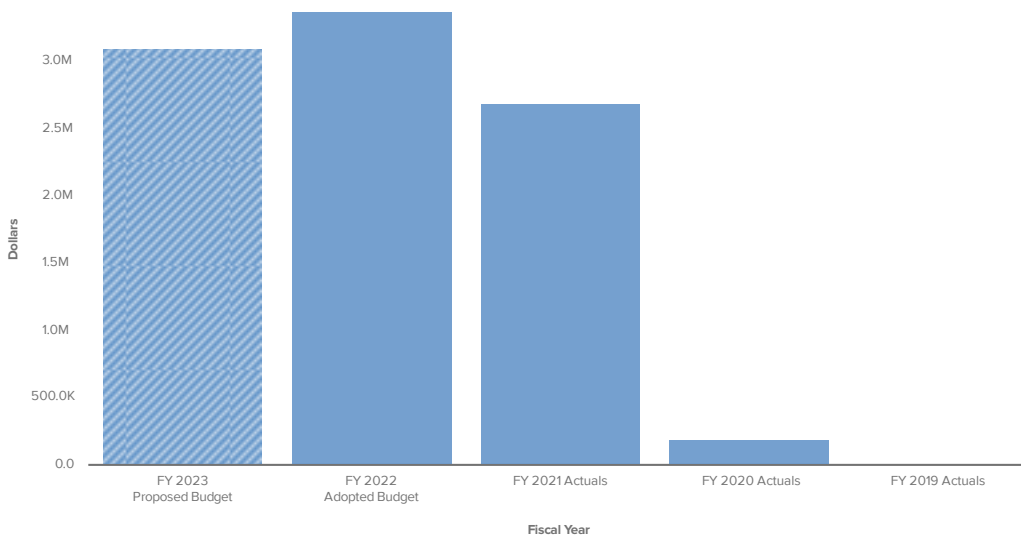
▾ NO PROGRAM



Sort By Chart of Accounts ▾

● Grant Income

Visualization



Description of Grant Fund Revenue

The CARES / ARPA Fund is a Special Revenue Fund established to separately account for the receipt and use of the City's Federal Grant funds received from American Rescue Plan Act of 2021 also known as the SLFRF program and the Coronavirus American Rescue Act Plan of 2020.

Source

The only source of revenue is derived from the ARPA grant and the CARES grant.

The SLFRF program provides governments across the country with the resources needed to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts.
- Maintain vital public services, even amid declines in revenue resulting from the crisis.
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

Collection

The funds are automatically deposited in our account by the government.

Analysis & Projection

Revenue is estimated by analyzing:

- GFOA best practices
- Amount available from Government



Recipients may use SLFRF funds to:

- Replace lost public sector revenue, using this funding to provide government services up to the amount of revenue lost due to the pandemic.
- Respond to the far-reaching public health and negative economic impacts of the pandemic, by supporting the health of communities, and helping households, small businesses, impacted industries, nonprofits, and the public sector recover from economic impacts.
- Provide premium pay for essential workers, offering additional support to those who have and will bear the greatest health risks because of their service in critical sectors.
- Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure, and to expand affordable access to broadband internet.
- The Coronavirus State and Local Fiscal Recovery Funds provide substantial flexibility for each jurisdiction to meet local needs within these four separate eligible use categories.

ARPA/CARES Revenue Summary

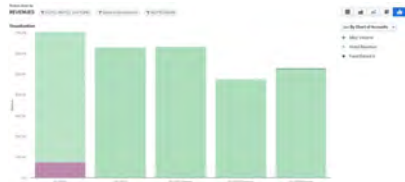
	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Grant Income	\$3,092,570	\$3,364,000	\$2,690,851	\$189,607	\$0
TOTAL	\$3,092,570	\$3,364,000	\$2,690,851	\$189,607	\$0



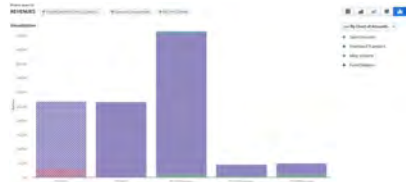
Revenue Detail

Hotel/Tourism/Civic Center Fund

Hotel / Motel



Tourism



Civic Center



Hotel / Motel, Tourism, and Civic Center Revenue

Broken down by

REVENUES

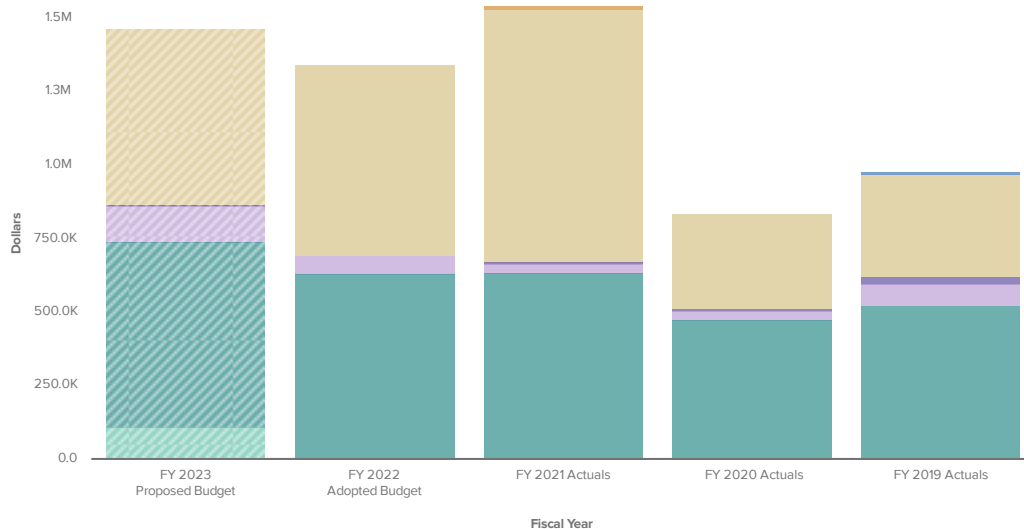
Special Revenue

General Government

NO PROGRAM



Visualization



Sort By Chart of Accounts

- Interest Income
- Sale of Land & Equipment
- Grant Income
- Interfund Transfers
- Misc Income
- Leases and Rentals
- Hotel Revenue
- Fund Balance

Description of Hotel /Tourism/Civic Fund Revenue

These Funds are a Special Revenue Fund. They are established to separately account for the use of the City's Hotel Occupancy Tax. The Tourism Fund and Civic Center is used to account for rental revenue from the Municipal Center and the Hotel/Motel taxes.

Source

The primary source of revenue is derived from Hotel Occupancy Tax.

Collection

Hotel Occupancy revenues are currently collected for the City by Avenu Inc. They are remitted monthly by ACH to the City. Hotel Tax for Fiscal Year 2023 and 2022 are estimated at \$630,000. The revenue is then transferred to the other two funds as needed.

Analysis & Projection

Revenue is estimated by using and analyzing:

- GFOA best practices
- Demographic shifts/increase in population
- Projected rate increases, past rate increases
- Amount of Hotel and Motels in the city
- Tax rate
- Historical trends
- City Council direction
- Trend Analysis



Hotel/Tourism/Civic Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Interest Income	\$0	\$0	\$0	\$2,146	\$4,965
Sale of Land & Equipment	\$0	\$0	\$0	\$80	\$0
Grant Income	\$0	\$0	\$5,400	\$0	\$0
Interfund Transfers	\$597,860	\$647,860	\$859,025	\$320,464	\$345,556
Misc Income	\$2,800	\$0	\$10,000	\$6,767	\$26,679
Leases and Rentals	\$124,267	\$62,609	\$29,375	\$31,135	\$73,759
Hotel Revenue	\$630,000	\$630,000	\$633,649	\$475,238	\$522,918
Fund Balance	\$108,000	\$0	\$0	\$0	\$0
TOTAL	\$1,462,927	\$1,340,469	\$1,537,449	\$835,831	\$973,878

Hotel / Motel, Tourism, and Civic Center Revenue

Broken down by

REVENUES

Special Revenue

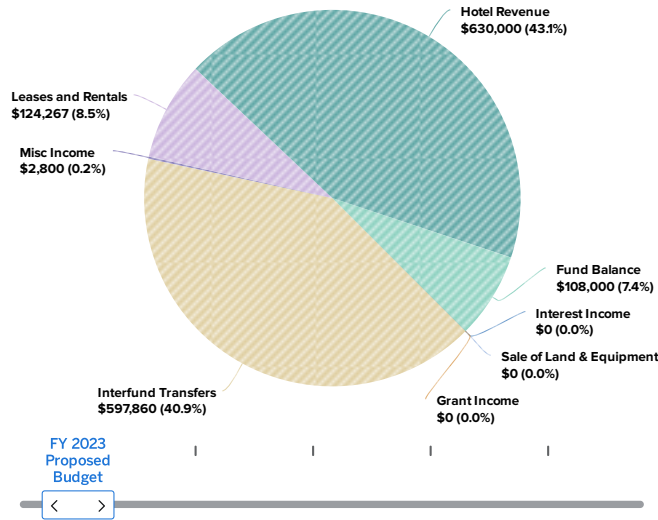
General Government

NO PROGRAM



Visualization

Sort By Chart of Accounts



- Interest Income
- Sale of Land & Equipment
- Grant Income
- Interfund Transfers
- Misc Income
- Leases and Rentals
- Hotel Revenue
- Fund Balance





Revenue Detail

Airport Fund

Airport Fund Revenue

Broken down by

REVENUES

AIRPORT FUND

General Government

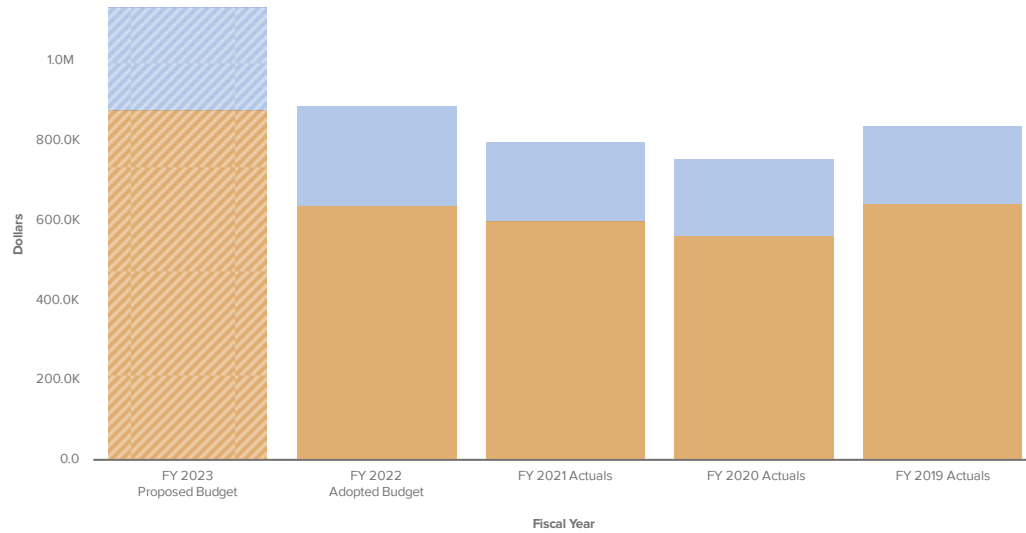
NO PROGRAM



Visualization

Sort By Chart of Accounts

- Misc Income
- Leases and Rentals
- Airport Revenue



Description of Airport Fund Revenue

The Airport Fund is a Enterprise Fund established to separately account for the repair and maintenance of the City's Airport.

Source

The primary source of revenue is derived from Aviation Fuel Sales and Hanger leases.

Collection

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.

Analysis & Projection

Revenue is estimated by using and analyzing:

- GFOA best practices
- Demographic shifts/increase in population
- Projected rate increases, past rate increases
- Price of fuel
- Inflation
- Historical trends
- City Council direction
- Trend Analysis



Airport Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Misc Income	\$611	\$600	\$212	\$390	\$346
Leases and Rentals	\$255,000	\$249,917	\$197,712	\$192,525	\$195,377
Airport Revenue	\$878,000	\$637,500	\$599,848	\$563,102	\$644,147
TOTAL	\$1,133,611	\$888,017	\$797,772	\$756,017	\$839,870

Airport Fund Revenue

Broken down by

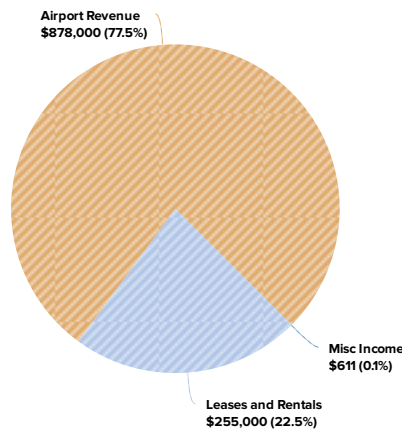
REVENUES

- AIRPORT FUND
- General Government
- NO PROGRAM



Visualization

Sort By Chart of Accounts



- Misc Income
- Leases and Rentals
- Airport Revenue

FY 2023 Proposed Budget





Revenue Detail

Industrial Development Corporation Fund

Industrial Development Fund Revenues

Broken down by

REVENUES

Industrial Development Funds

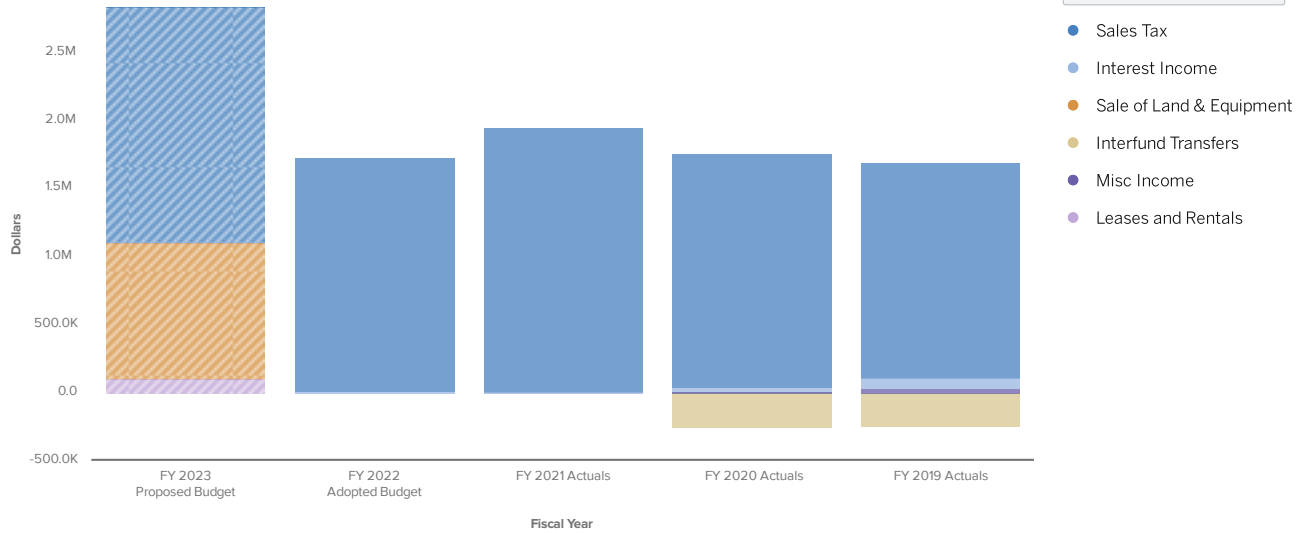
General Government

NO PROGRAM



Visualization

Sort By Chart of Accounts



Description of Industrial Development Revenue

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.

Source

The primary source of revenue is Sales Tax at \$1,722,000, 65% and sale of Industrial park land \$1,000,000, 35%. This is a budget increase of 38% over the prior year budget.

Collection

Sales tax is collected by the State and remitted monthly to the City.

Analysis & Projection

Revenue is estimated by using and analyzing:

Economic Indicators of Future Growth or Decline:

- Unemployment rate changes
- Demographic shifts/increase in population
- Inflation may cause an appeared increase in Sales Tax Revenue
- Consumer confidence
- Historical trends – generally used to assess projected change



Industrial Development Revenue

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Sales Tax	\$1,722,000	\$1,722,000	\$1,941,914	\$1,717,484	\$1,588,306
Interest Income	\$3,428	\$6,300	\$3,528	\$32,321	\$70,413
Sale of Land & Equipment	\$1,000,000	\$0	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0	-\$257,415	-\$247,529
Misc Income	\$0	\$0	\$0	\$2,360	\$29,998
Leases and Rentals	\$100,100	\$0	\$0	\$0	\$0
TOTAL	\$2,825,528	\$1,728,300	\$1,945,442	\$1,494,750	\$1,441,188

Industrial Development Fund Revenues

Broken down by

REVENUES

Industrial Development Funds

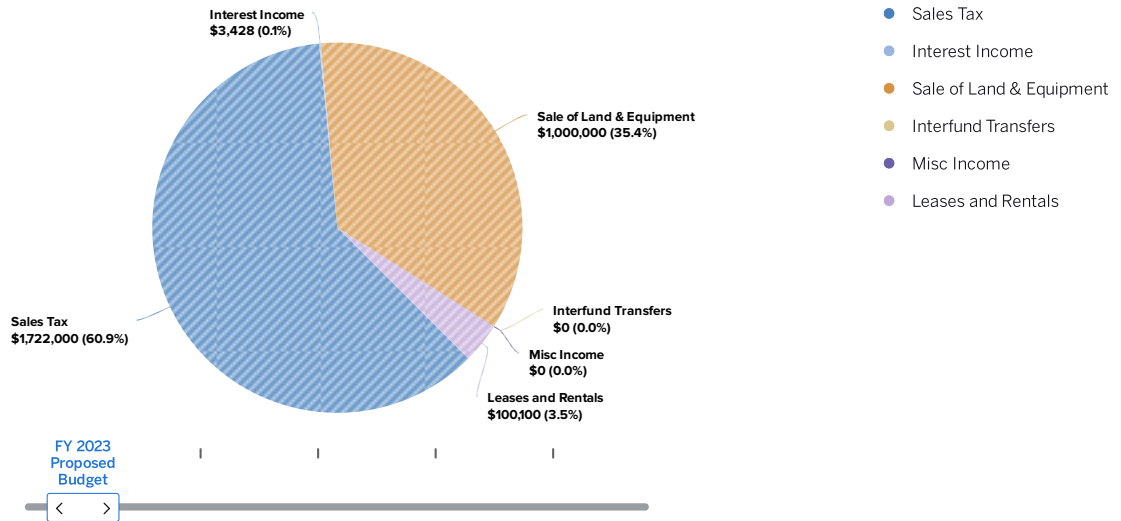
General Government

NO PROGRAM



Visualization

Sort By Chart of Accounts





General Fund: Legislative

Description & Mission Statement

Incorporated in 1902, the City of Mount Pleasant adopted a “Home Rule Charter” at an election held on April 6th, 1948. As provided by Charter, the City operates 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) City 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 6:30 P.M. on the first and third Tuesday of each month.

Functions

LEGAL SERVICES

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

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.

SUPPORT SERVICES

Support Services provides administrative and managerial support to the Department.

MAYOR AND CITY COUNCIL

Mayor and City Council includes the Mayor’s Office and five (5) City Council Member Offices.

General Fund Budget Summary

Legislative

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll	\$2,000	\$0	\$0	\$0	\$0
Operations and Maintenance					
Operation	\$31,150	\$19,150	\$15,624	\$25,966	\$28,536
Contractual	\$2,100	\$2,100	\$2,476	\$1,775	\$2,275
Supplies	\$15,100	\$1,000	\$2,215	\$1,713	\$109
Miscellaneous	\$0	\$0	\$0	-\$10	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$48,350	\$22,250	\$20,315	\$29,444	\$30,920
TOTAL	\$50,350	\$22,250	\$20,315	\$29,444	\$30,920

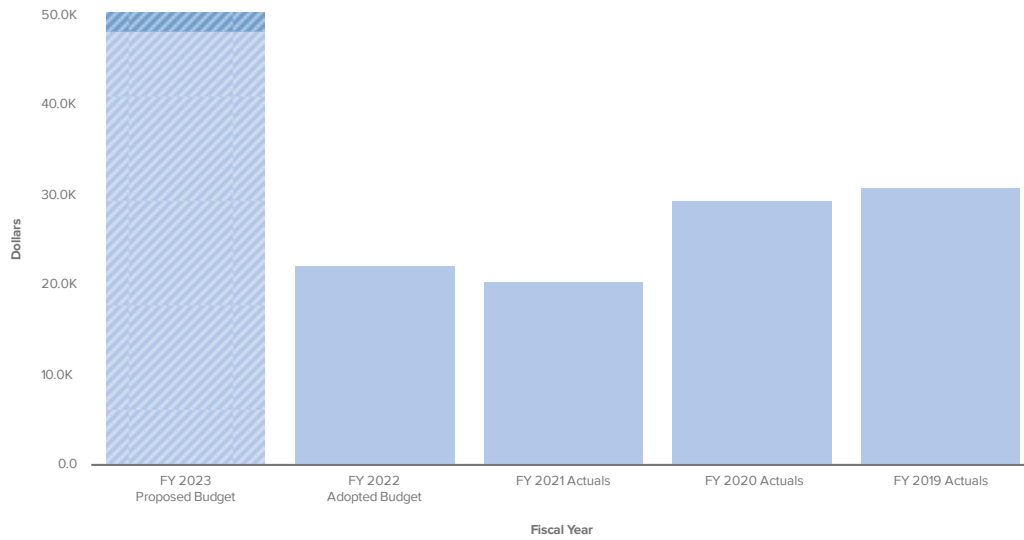
Broken down by

EXPENSES

- GENERAL FUND
 LEGISLATIVE
 NO PROGRAM



Visualization



Sort By **Chart of Accounts**

- Payroll
- Operations and Maintenance



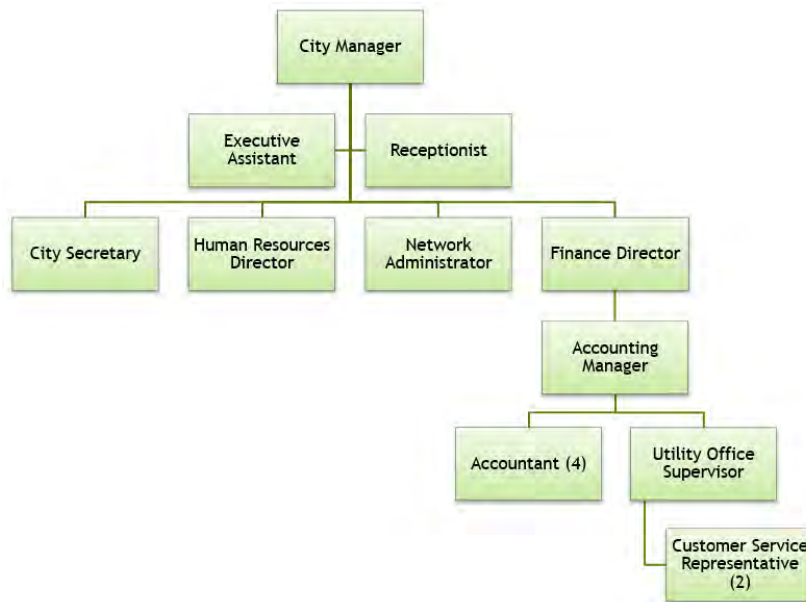


General Fund: Administration

Description & 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.

Organizational Chart



Functions

CITY COUNCIL CONSULTATION

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

MANAGEMENT AND BUDGET ANALYSIS

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

MANAGEMENT OF CITY OPERATIONS

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

RECORDS MANAGEMENT

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

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.

FINANCE

Administer Budget, Audit, and Financial Statements.

PAYROLL

Administer payroll checks for employees.

ACCOUNTS PAYABLE

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

CASH MANAGEMENT

Bank reconciliation and accounts receivable as it relates to operations.

GENERAL

Mail, postage, answer phone and other as needed.

Initiatives

1. Provide professional recommendations to and implements the polices and directions of City 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 Comprehensive Financial Report that meets the Government Finance Officers Association standards for the Certificate of Achievement for Excellence in Financial Reporting.
11. Prepare a Budget that meets the Government Finance Officers Association standards for the Distinguished Budget Presentation Award.
12. Accurately and timely prepare financial statements.
13. Implement policies and procedures.
14. Customer service that is friendly and timely.
15. Streamline the collection of all cash within the city.
16. Reporting to agency and government monthly, quarterly and annually.
17. Mail collections and processing that is timely and accurate.
18. Streamline the audit process to ensure a comment free audit.
19. Continue to review and update City policies.
20. Continue to ensure that the City is financially sound while providing superior service valued by the community.

General Fund Budget Summary

General Administration

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$426,961	\$542,700	\$488,386	\$332,836	\$294,961
Benefits	\$49,463	\$57,957	\$56,360	\$27,730	\$18,518
PAYROLL TOTAL	\$476,424	\$600,657	\$544,747	\$360,567	\$313,480
Operations and Maintenance					
Operation	\$91,764	\$84,655	\$103,758	\$234,448	\$101,718
Contractual	\$100,000	\$40,000	\$149,155	\$306,805	\$84,410
Supplies	\$19,500	\$15,000	\$66,982	\$34,081	\$14,666
Engineering	\$0	\$0	\$0	\$40,907	\$0
Repairs & Maintenance	\$10,000	\$8,000	\$13,750	\$23,449	\$9,836
Equipment Repairs	\$11,000	\$12,722	\$16,135	\$21,612	\$1,987
Capital	\$15,000	\$18,000	\$6,500	\$41,757	\$51,692
OPERATIONS AND MAINTENANCE TOTAL	\$247,264	\$178,377	\$356,279	\$703,061	\$264,308
Debt Service	\$18,000	\$0	\$0	\$0	\$0
TOTAL	\$741,688	\$779,034	\$901,026	\$1,063,627	\$577,788

Broken down by

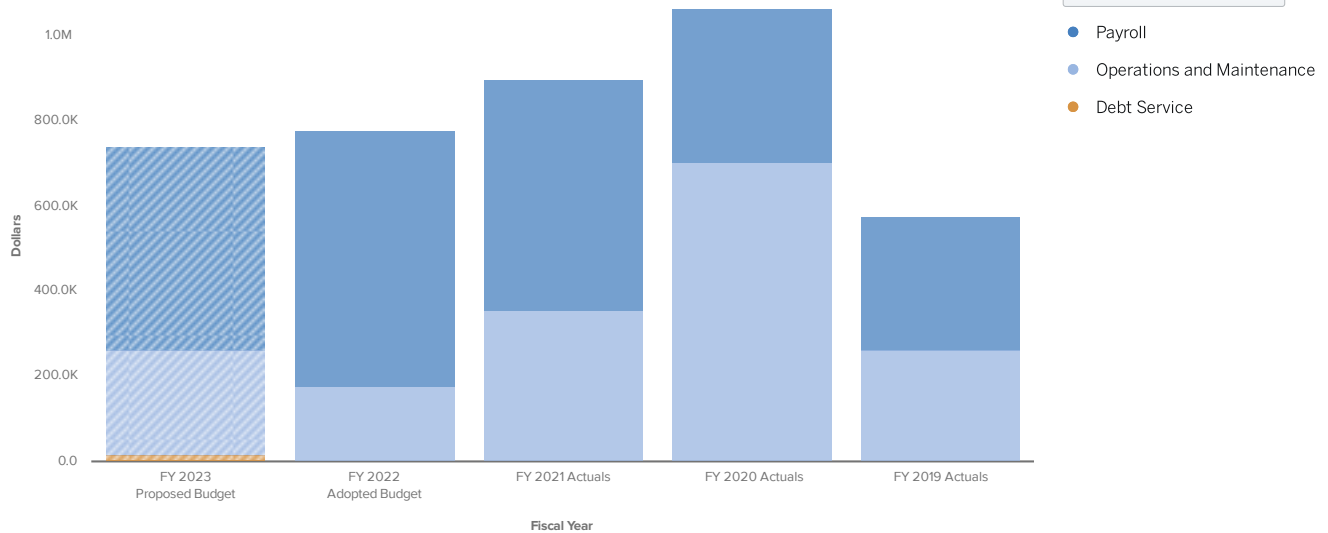
EXPENSES

- General Fund
- GENERAL ADMINISTRATION
- NO PROGRAM



Visualization

Sort By Chart of Accounts ▾



**Finance Director
Accomplishments:**



The staff succeeded in submitting the Audit Report to be reviewed for the Certificate of Excellence in Financial Reporting (ACFR) for the first time in Mount Pleasant History.

Received an unmodified opinion on the Audit.

Produced timely, understandable financials to City Council Monthly.

Successfully upgraded the Financial ERP solution to OpenGov and Implemented a new Budget software.

Updated Investment Policy to comply with PFIA.

Implement a paperless contract management system.

**City Manager
Accomplishments:**



Successfully hired new director positions to improve the quality of service to the Citizens of Mount Pleasant.

Completed a Strategic Plan to encompass Council's vision and goals for the next 2 years.

Completed a Comprehensive Plan to create a vision to help solidify a guide for achieving future successes.

Completed a Park and Open Spaces plan to connect people to the community in the future.

Created a Capital Projects plan to address much needed improvement in the City to water, sewer and street infrastructure.

Conducted a downtown wayfinding study and designed wayfinding signs throughout downtown.

**City Secretary
Accomplishments:**



City Secretary completed the TMCCP course and became a certified City Secretary and maintains an active status as a member of Texas Municipal Clerks Association TMCA.

Streamlined record management to meet criteria mandated by Texas State Library & Archive Commission.

Destruction of eligible files completed by a certified shredding company with City Secretary on site for supervision as required.

Successful completion of Election training.

Update files to paperless management on Laserfiche.

Fiscal Year 2023 Goals and Objectives



- Provide Council timely and meaningful information.
- Maintain up-to-date policies and regulation.
- Encourage innovative problem resolution.
- Supervise and coordinate the staff and provide oversight to all departmental operations.
- Maintain a long-range outlook and provide the Council with recommendation for the future.
- Apply for the Distinguished Budget Award with GFOA.
- Achieve efficiencies in accounting and reporting activities through greater use of technology.
- Submit the audit for the Certificate of Excellence in Financial Reporting (ACFR) for 2022 to GFOA.
- Review and refine the City’s investment policies to stay in compliance with PFIA and respond effectively to evolving environment.

Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Conduct elections in accordance with state law and city charter				Smart Growth
Measure				
Elections conducted	2	0	1	
Number of propositions voted on	0	0	0	
Number of offices voted on	2	0	3	

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Maintain and process city ordinances				Smart Growth
Measure				
Ordinances enrolled	25	19	25	
Resolutions enrolled	40	18	20	

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Prepare accurate financials each month in a timely manner				Honorable & Service-Minded
Measure				
Monthly close out completed in less than 45 days after month end	50%	80%	100%	
Deposits processed and posted daily	50%	95%	100%	

Personnel Summary

General Administration FTE by Position Name

Position Name	2023
Allocated FTE Count	
ACCOUNTING MANAGER	0.50
CITY SECRETARY	0.50
ACCOUNTANT I	0.50
DIRECTOR OF FINANCE	0.50
EXECUTIVE ASSISTANT	0.50
HR ADVISOR	0.50
ADMINISTRATIVE ASSISTANT	0.50
ACCOUNTING ASSISTANT II	0.50
INTERN	1.00
CITY MANAGER	0.50
RECEPTIONIST	0.50
ALLOCATED FTE COUNT	6.00



General Fund: Legal

Description & Mission Statement

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

Functions

ENFORCE CITY ORDINANCES

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

COMMUNICATIONS WITH CITY COUNCIL

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

CONTINUALLY SUPPORT ADMINISTRATIVE ACTS

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

PROVIDE LEGAL SUPPORT

Serve as prosecuting attorney in proceedings before the Municipal Court and represent the City in the event of litigation.

General Fund Budget Summary

Legal Services

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Operation	\$500	\$500	\$205	\$0	\$0
Contractual	\$41,500	\$41,500	\$64,977	\$41,577	\$40,665
OPERATIONS AND MAINTENANCE TOTAL	\$42,000	\$42,000	\$65,183	\$41,577	\$40,665
TOTAL	\$42,000	\$42,000	\$65,183	\$41,577	\$40,665

Broken down by

EXPENSES

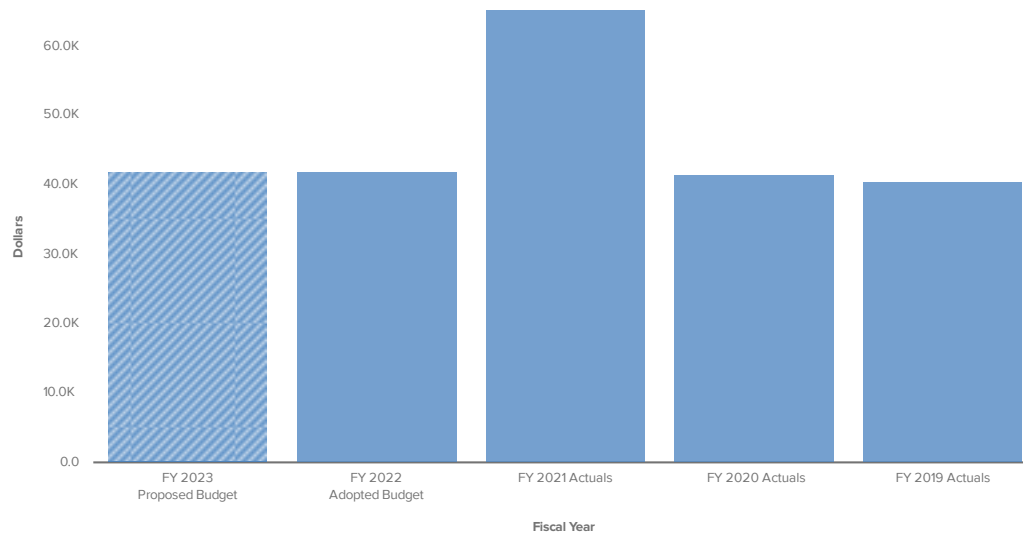
- General Fund
 LEGAL
 NO PROGRAM



Visualization

Sort By Chart of Accounts ▾

- Operations and Maintenance



Goals and Objectives

Provide dependable legal advice to the City Council and to the City Manager.
 Remain current on state and federal laws and regulations applicable to the City.

- Legal counsel
 - Support all legal opinions, whether written or oral, with case or statutory authority, as appropriate.
 - Ensure that all requests for written opinions are honored in a timely manner.
- Legal representation
 - Zealously represent the City and protect their prospective interests.
 - Ensure court-imposed deadlines are met.
- Legal documentation
 - Ensure all contracts accomplish the intended purposes while providing sufficient protections.
 - Maintain all written memorandum opinions issued by the department.

Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Provide legal services				Safe & Stable
Measure				
Percentage of ordinances and resolutions reviewed / prepared by the deadline	100%	100%	100%	
Percentage of legal opinions successfully challenged	0%	0%	0%	
Percentage of contract provisions successfully challenged	0%	0%	0%	
Percentage of contracts / forms reviewed by deadline	30%	39%	40%	
Council, Board, and Commission meetings missed	85%	30%	50%	



General Fund: Tax Assessment & Collection

Description & Mission Statement

The City of Mount Pleasant contracts with the Titus County Appraisal District for the assessment and collection of property taxes. This department / account is comprised of 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.

General Fund Budget Summary

Tax Assessment & Collections

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Contractual	\$156,000	\$140,000	\$147,042	\$142,799	\$130,565
OPERATIONS AND MAINTENANCE TOTAL	\$156,000	\$140,000	\$147,042	\$142,799	\$130,565
TOTAL	\$156,000	\$140,000	\$147,042	\$142,799	\$130,565

Broken down by

EXPENSES

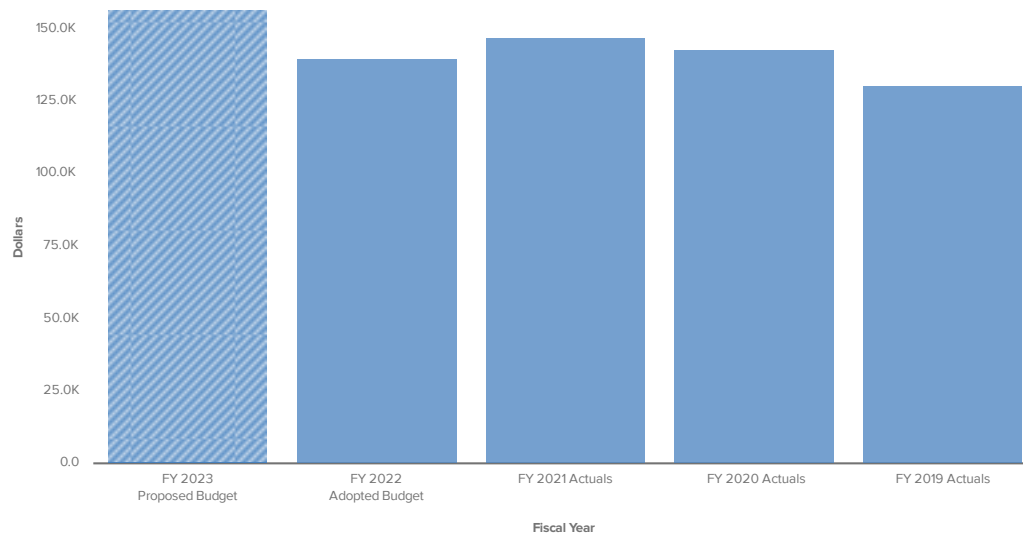
- General Fund
- TAX ASSESSMENT & COLLECTIO
- NO PROGRAM



Sort By **Chart of Accounts**

- Operations and Maintenance

Visualization





General Fund: Human Resources

Description & Mission Statement

It is the mission of the Human Resources department to partner with employees and the management team to maximize the success of the City of Mount Pleasant in its efforts to provide the citizens and community the best possible customer services. Our goal is to maintain and recruit the right people for the right roles and to develop a highly qualified City Staff by providing competitive compensation and benefits programs, a safe and healthy work environment, and opportunities for continued training/education in work-related areas. We do this by consistently addressing the needs of the organization in a very inclusive way, exemplifying a high degree of professionalism and a concern for quality services through team-work and proactive efforts.

Organizational Chart



Functions

EMPLOYEE RECRUITMENT & RETENTION

Recruit highly skilled, diverse and dedicated workforce. Implement an innovative approach to achieve employee retention.

COMPLIANCE WITH STATE AND FEDERAL LAWS AND REGULATIONS

Monitor state and federal legislation affecting the City's employment relations activities and work environment; update City's policies to ensure compliance with all labor laws.

COMPETITIVE COMPENSATION AND BENEFITS PROGRAM

Ensure and maintain a fair system of wages and benefits for each and every City employee.

SAFE AND HEALTHY WORK ENVIRONMENT

Provide guidance, proper tools and training to ensure employees have the ability to conduct their job duties in a safe and healthy work environment.

Initiatives

To provide City departments and staff with innovative recruitment methods and support, proper training/development resources, and retention incentives while providing excellent customer service.

General Fund Budget Summary

Human Resources

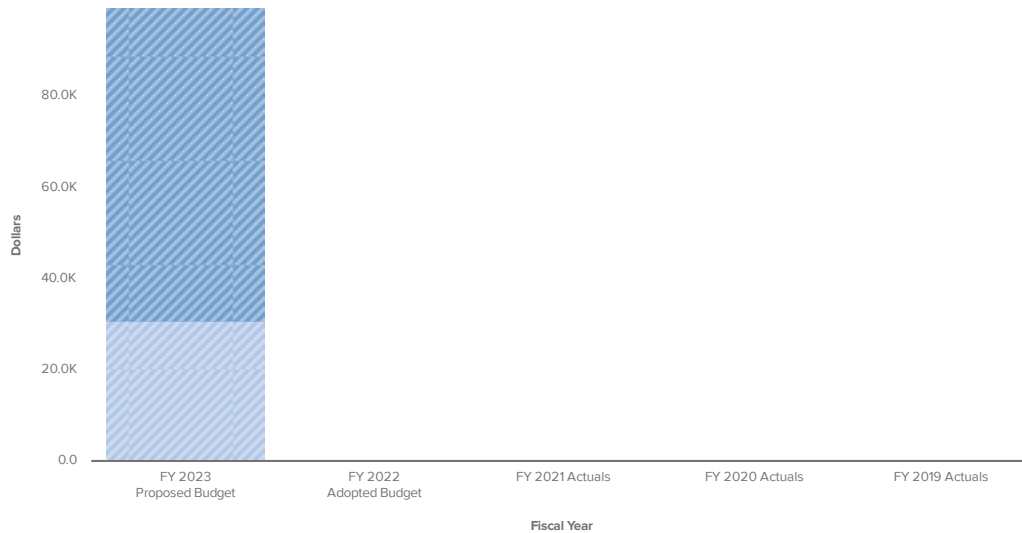
	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$64,699	\$0	\$0	\$0	\$0
Benefits	\$3,883	\$0	\$0	\$0	\$0
PAYROLL TOTAL	\$68,582	\$0	\$0	\$0	\$0
Operations and Maintenance					
Operation	\$29,500	\$0	\$0	\$0	\$0
Supplies	\$1,200	\$0	\$0	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$30,700	\$0	\$0	\$0	\$0
TOTAL	\$99,282	\$0	\$0	\$0	\$0

Broken down by

EXPENSES General Fund HUMAN RESOURCE NO PROGRAM



Visualization



Sort By Chart of Accounts

- Payroll
- Operations and Maintenance



Fiscal Year 2022 Accomplishments

- Conducted a comprehensive audit of city-wide policies/procedures by reviewing and ensuring compliance with all state & federal laws & regulations, and evaluating practices and procedures were in alignment with those policies.
- Identified areas for improvement in the City's Records Retention/Destruction Management Program.
- Conducted a market survey of compensation and benefits of all city positions resulting in recommendations to City Manager and City Council for salary adjustments, to address recruitment and retention challenges and to ensure fair wages for all employees.
- Engaged outside consulting group to assist with evaluating the City's health & welfare benefits, review of past claims experiences and effectiveness, resulting in significant improvement in all related products/vendors and decreases in costs to both the City and the employees.
- Initiated and completed an audit/reconciliation of military leave paid vs. owed to eligible employees.

Fiscal Year 2023 Goals and Objectives



1. Conduct a comprehensive job analysis for all City positions, including appropriate essential competencies that reflect level of job functions.
2. Complete review and revision of City-wide policy manual and Employee Handbook.
3. Complete the review and revision of the City's Safety Program and policy and conduct a city-wide training program and incident/accident investigation protocols.

Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Employment recruitment				Honorable & Service-Minded
Measure				
Average time positions are vacant	New Measure	25 days	< 13 days	
Employment retention				Honorable & Service-Minded
Measure				
Turnover Rate	13.60%	17%	< 10%	
Safe work environment				Safe & Stable
Measure				
Number of the on-the-job injuries	16	22	< 10	
100% of employees attend safety training				Safe & Stable
Measure				
Percentage of employees who attended safety training	New Measure	New Measure	100%	

Personnel Summary

Human Resources FTE by Position Name

Position Name	2023
Allocated FTE Count	
DIRECTOR OF HUMAN RESOURCE	0.50
ALLOCATED FTE COUNT	0.50



General Fund: Information Technology

Description & Mission Statement

The Technology Department equips and enables Departments throughout the City to operate efficiently and effectively, ensuring systems function properly and as intended.

Organizational Chart



Functions

CUSTOMER SERVICE

Assist City staff with questions and issues related to their computers and systems. Help troubleshoot and correct any problems.

CONTRACTOR RELATIONS

Manage the Technology contract with Datamax and serve as the liaison between the contractor and City staff.

Initiatives

To provide City departments and staff with excellent customer service and technology support to ensure efficient and effective operations.

General Fund Budget Summary

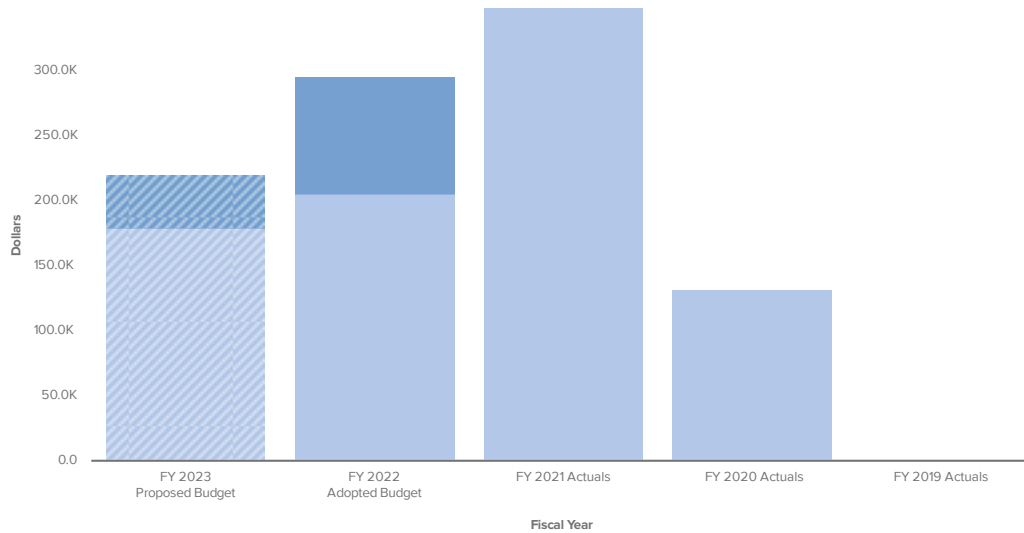
Information Technology

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll	\$41,109	\$89,876	\$0	\$0	\$0
Operations and Maintenance					
Operation	\$134,000	\$131,000	\$342,384	\$0	\$0
Equipment Repairs	\$20,000	\$25,000	\$5,725	\$0	\$0
Capital	\$25,000	\$50,000	\$0	\$131,711	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$179,000	\$206,000	\$348,109	\$131,711	\$0
TOTAL	\$220,109	\$295,876	\$348,109	\$131,711	\$0

Visualization

Sort By Chart of Accounts

- Payroll
- Operations and Maintenance

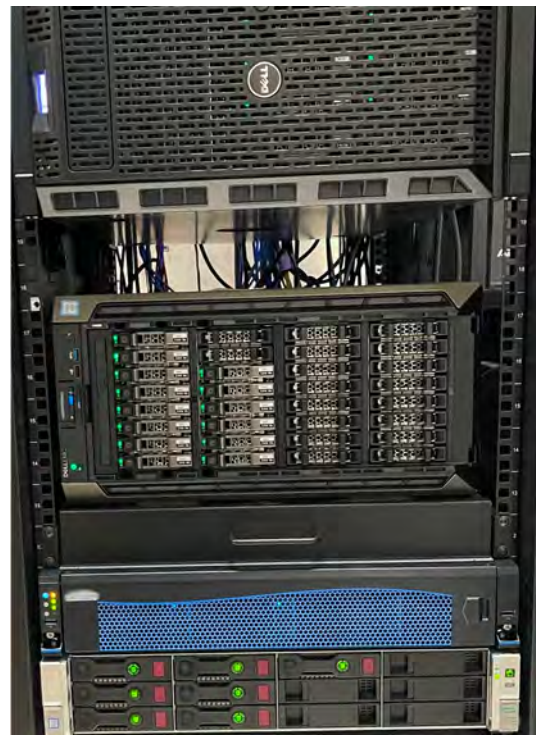


Fiscal Year 2022 Accomplishments

- Installed new server.
- Multi-factor authentication implementation for network security.
- Upgraded ERP to the cloud.
- Replaced ## devices and upgraded Council laptops.
- Updated City's webpage and Facebook page.
- Obtained equipment to establish an Emergency Operations Center (EOC).
- Replaced Network Switches, Scanners, and Printers/Copiers throughout multiple City Facilities.

Fiscal Year 2023 Goals and Objectives

- Migrate data to new server and ensure functionality.
- Replacing Building server and migrating data.
- Replace 25 devices.
- Run networking to new leased City facility and new Community Center.
- Provide exceptional customer service to all City departments.
- Provide hardware and software expertise to all City departments to maintain a highly productive workplace.



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Continuous professional development				Smart Growth
Measure				
Complete training hours	0	0	4	

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Keep systems up to date				Smart Growth
Measure				
Device updates	6	16	25	

Personnel Summary

Technology FTE by Position Name

Position Name	2023
Allocated FTE Count	
NETWORK ADMINISTRATOR	0.50
ALLOCATED FTE COUNT	0.50

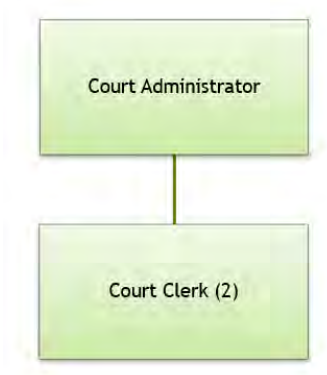


General Fund: Municipal Court

Description & 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.

Organizational Chart



Functions

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.

Initiatives

- 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.
- Continue to strengthen procedures, policies, technology, and quality of services the court provides to the citizens.
- Ensure that citation and payment information available to defendants on the court webpage is clear and understandable.
- Assessments to protect the safety of the court staff and the citizens while in the courtroom will be reviewed with the Judge.

General Fund Budget Summary

Municipal Court

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$243,896	\$208,717	\$228,900	\$221,671	\$233,304
Benefits	\$26,433	\$29,336	\$21,093	\$23,117	\$22,161
PAYROLL TOTAL	\$270,329	\$238,053	\$249,993	\$244,787	\$255,465
Operations and Maintenance					
Operation	\$22,800	\$22,800	\$20,824	\$35,685	\$32,140
Contractual	\$200,000	\$240,000	\$228,265	\$254,986	\$305,269
Supplies	\$4,900	\$4,900	\$5,844	\$3,726	\$6,428
Repairs & Maintenance	\$1,000	\$0	\$0	\$30	\$0
Miscellaneous	\$0	\$0	-\$1	\$10	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$228,700	\$267,700	\$254,932	\$294,437	\$343,837
TOTAL	\$499,029	\$505,753	\$504,925	\$539,225	\$599,302

Broken down by

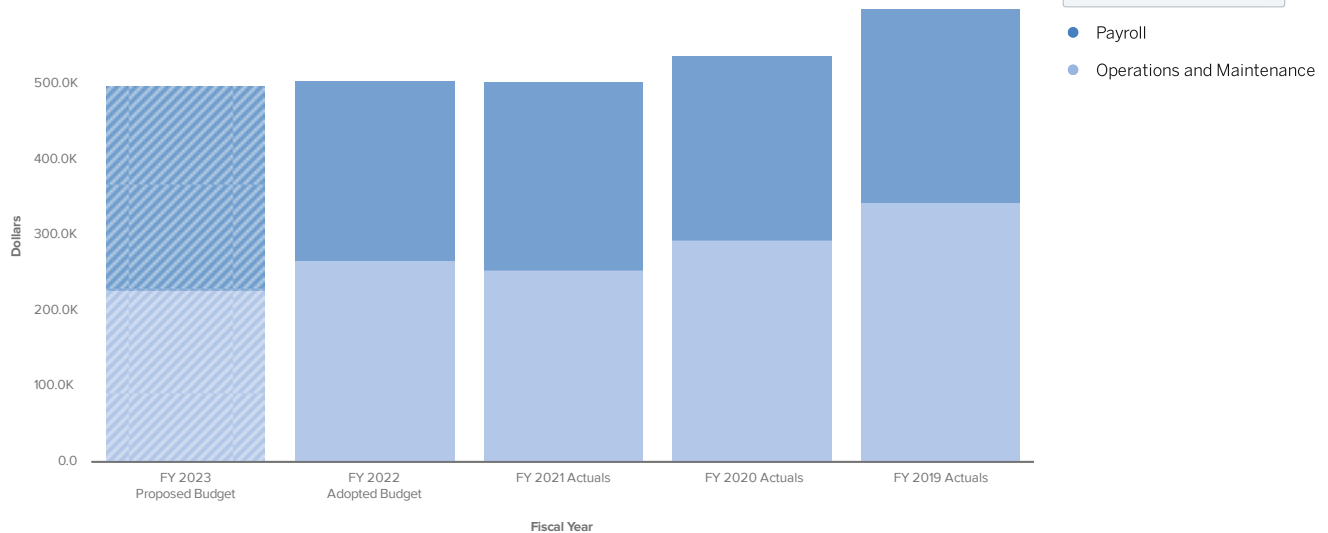
EXPENSES

- General Fund
- MUNICIPAL COURT
- NO PROGRAM



Visualization

Sort By Chart of Accounts



Fiscal Year 2022 Accomplishments

- Move the pretrial docket to an earlier time to better serve the citizens.
- Established internal controls over cash collections
- Integrated cash receipts with City Financial software.
- Remodel the court to make it safe for the employees.



Fiscal Year 2023 Goals and Objectives

- Continue to improve collections process.
- Upgrade the Municipal Court Software.
- Improve integration with finance Software.
- Improve integration with the ticket writing software.

Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Provide friendly, fast customer service				Honorable & Service-Minded
Measure				
Provide service in a timely manner to each defendant	99%	99%	99%	
Process tickets from Police, Animal Services, and Code Enforcement accurately and timely				Honorable & Service-Minded
Measure				
Percentage of tickets processed timely	99%	99%	99%	

Personnel Summary

Municipal Court FTE by Position Name

Position Name	2023
Allocated FTE Count	
PT MUNICIPAL COURT JUDGE	0.50
MUNICIPAL COURT CLERK	2.00
MUNICIPAL COURT ADMINISTRATO	1.00
ALLOCATED FTE COUNT	3.50



General Fund: Elections

Description & Mission Statement

The Elections Department 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 department is designated for all election costs that the City may incur in hosting an election, such as supplies, election software and maintenance, travel and training.

Functions

PREPARING FOR ELECTIONS

Prepare ballots in the manner dictated by law; process applications from potential candidates for elected office; properly publicize elections notices.

MAINTAIN POLLING PLACES

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

CONDUCT ELECTIONS

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

FINALIZE ELECTIONS RESULTS

Properly publicize election results and properly record necessary information from the election with State Officials.

Initiatives

1. Serves as the liaison between the City's administration and elected officials.
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 publicizes election results.
5. Properly records necessary information from the election with state officials.

General Fund Budget Summary

Elections

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Operation	\$350	\$350	\$0	\$381	\$305
Contractual	\$15,600	\$15,600	\$4,886	\$16,513	\$18,240
OPERATIONS AND MAINTENANCE TOTAL	\$15,950	\$15,950	\$4,886	\$16,894	\$18,544
TOTAL	\$15,950	\$15,950	\$4,886	\$16,894	\$18,544

Broken down by

EXPENSES

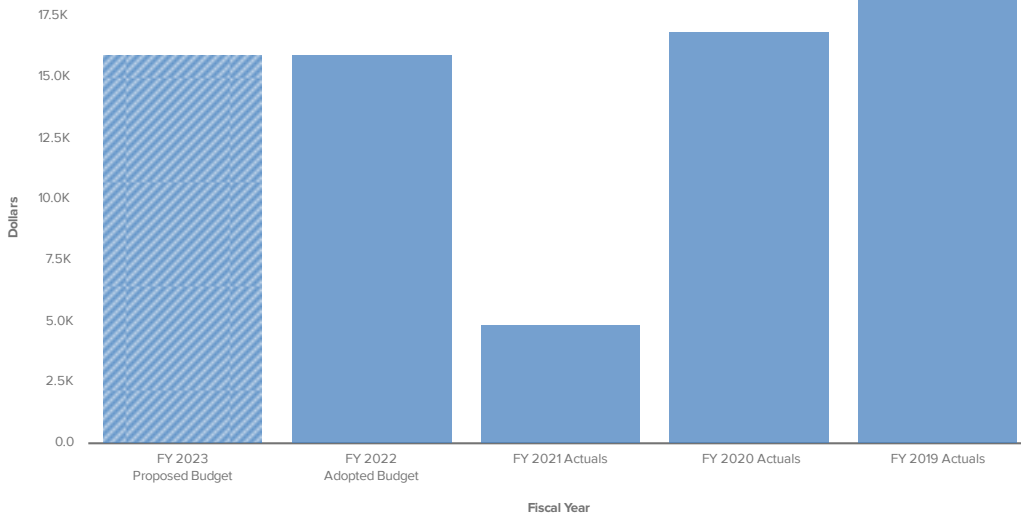
- General Fund
- ELECTIONS
- NO PROGRAM



Visualization

Sort By Chart of Accounts ▾

- Operations and Maintenance



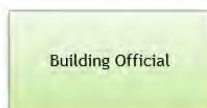


General Fund: Building Development Planning & Code Enforcement

Description & Mission Statement

The Building Development, Planning and Code Enforcement Department provides compliance through fair and unbiased enforcement of City codes and ordinances through the issuance of building and health permits and certificates of occupancy. This enables our department to improve the safety, health, and welfare of all citizens living within the City of Mount Pleasant. Our obligation to the city is to ensure all structures within the City of Mount Pleasant conform to adopted and accepted building codes and standards, protecting the health, safety, and welfare of the public through comprehensive review and inspections of all residential and commercial projects.

Building Development



Planning



Code Enforcement



Functions

PERMITTING

Plan review for all projects submitted for permit, and issuance of Building Permits, Health permits, and public swimming pools and spas.

INSPECTIONS

Perform required inspections for all permits including new construction, expansion, & reconstruction projects. Inspect all food establishments and public pools.

CERTIFICATES OF OCCUPANCY (C.O.)

Perform Final C.O. inspections.

CODE ENFORCEMENT

To educate and inform local citizens of the codes and improve the community way of life through state and local ordinances.

Initiatives

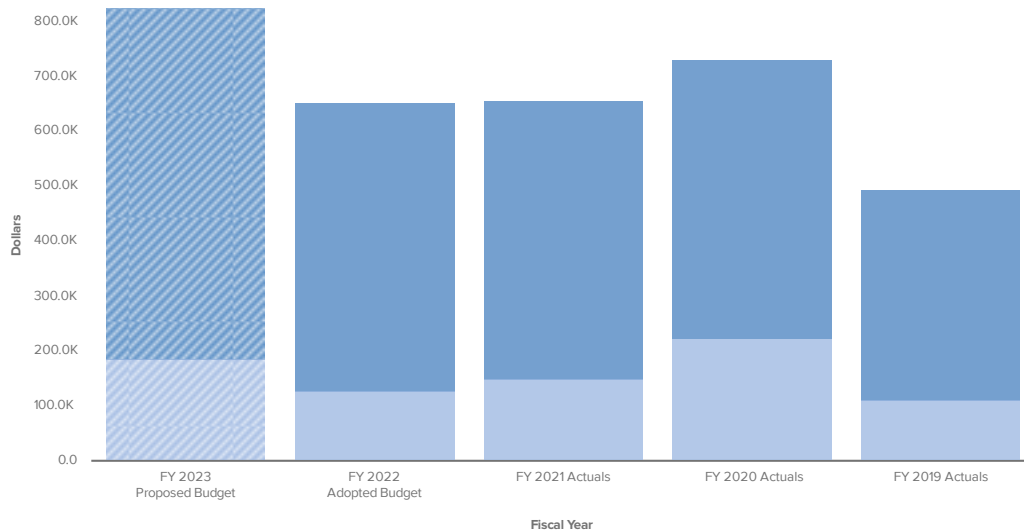
1. Maintain an “on time” customer service standard for building inspections, all public nuisances, health violations, and complaints.
2. Maintain an “on time” customer service standard for plan reviews, zoning cases, replats, and site plan reviews.
3. Maintain staff certification in all disciplines of plan review, inspection, health establishments, and pool and spa enforcement.
4. Maintain & enhance all real properties within the city through effective & impartial enforcement of city and state codes and regulations regarding Nuisance Abatement, Food Safety, Property Maintenance, and Pools & Spas.

General Fund Budget Summary

Building Development, Planning & Code Enforcement

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$578,759	\$453,572	\$458,266	\$470,969	\$350,069
Benefits	\$60,385	\$71,200	\$49,353	\$36,957	\$32,229
PAYROLL TOTAL	\$639,144	\$524,772	\$507,618	\$507,926	\$382,298
Operations and Maintenance					
Operation	\$30,300	\$28,860	\$26,549	\$140,876	\$22,882
Contractual	\$130,000	\$80,000	\$102,511	\$63,764	\$58,574
Supplies	\$19,300	\$14,300	\$12,821	\$15,002	\$10,988
Repairs & Maintenance	\$3,500	\$3,500	\$7,454	\$3,672	\$3,184
Equipment Repairs	\$2,300	\$2,300	\$25	\$583	\$3,704
Capital	\$0	\$0	\$0	\$0	\$12,358
OPERATIONS AND MAINTENANCE TOTAL	\$185,400	\$128,960	\$149,359	\$223,897	\$111,690
TOTAL	\$824,544	\$653,732	\$656,978	\$731,822	\$493,988

Visualization



Sort By Chart of Accounts

- Payroll
- Operations and Maintenance

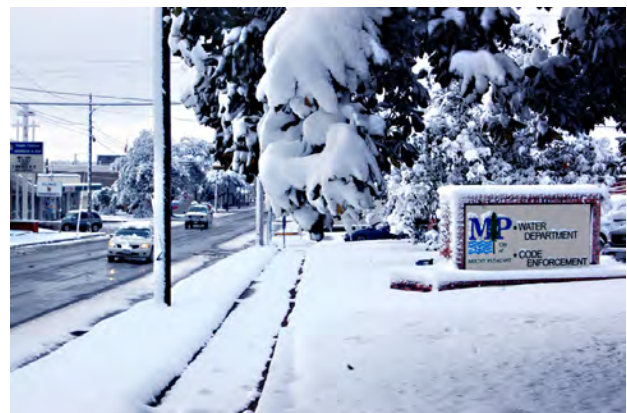


Fiscal Year 2022 Accomplishments

- Updated the 2050 Comprehensive Plan and Parks and Open Space Master Plan.
- Implemented Development Review Committee (DRC), meeting once a week.
- Building Inspector achieved state plumbing license and can now do Building Inspections.
- Streamline permitting process with a more clear process, application, and communication.
- Annex 512 acres into the City for development.
- Engineering Standards of Design and Construction Guidelines have been compiled.
- A design guideline book for Main Street has been compiled.
- Code Compliance had 9 dilapidated and dangerous structures demolished.
- Code Compliance abated 221 junk vehicles.

Fiscal Year 2023 Goals and Objectives

- Implementation of the Comprehensive Plan goals.
- Adopt and implement the Engineering Standard for Design and Construction Guidelines.
- Building and Code, all staff to obtain at least one new ICC certification.



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Maintain and enhance all properties within the City				Honorable & Service-Minded
Measure				
Inspect all properties for Nuisance Abatement, through health and sanitation codes	4,482	4,852	4,900	
Maintain property maintenance standards				Honorable & Service-Minded
Measure				
Inspect structures for property maintenance standards	399	329	400	
Re-inspect and take necessary actions	100%	100%	100%	
Maintain food safety at food establishments				Safe & Stable
Measure				
Inspect all food establishments for food, health & safety codes annually, semi-annually, as needed	598	639	650	
Public pool & spa safety				Safe & Stable
Measure				
Inspect all public pools and spas annually for compliance with aquatic codes	22	45	45	
Sign & zoning enforcement				Safe & Stable
Measure				
Enforce sign and zoning regulations under the building official's directive	386	508	525	
Ensure all development and properties adhere to adopted code and ordinances				Smart Growth
Measure				
Permits processed and issued	557	587	600	
Inspect all issued permits for compliance with adopted codes and ordinances				Smart Growth
Measure				
Inspection completed	1,820	2,085	2,100	

Personnel Summary

Building Development, Planning and Code FTE by Position Name

Position Name	2023
Allocated FTE Count	
BUILDING INSP/CODE COMP I	1.00
ADMINISTRATIVE ASSISTANT	1.00
CODE COMPLIANCE OFFICER I	1.00
BUILDING OFFICIAL	1.00
CODE COMPLIANCE SUPERVISOR	1.00
CITY PLANNER	1.00
ALLOCATED FTE COUNT	6.00



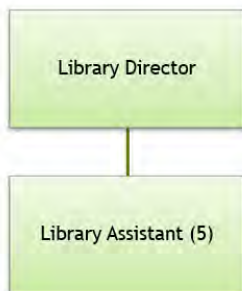
General Fund: Library

Mount Pleasant Public Library and Historical Museum has something for everyone.

Description & Mission Statement

The purpose of the Mount Pleasant Public Library is to serve all the citizens of Mount Pleasant by offering the services, resources, and facilities to fulfill their informational, educational, and recreational needs and interests. The term “citizen” encompasses individuals and groups of every age, education level, philosophy, occupation, economic level, ethnicity, and human condition.

Organizational Chart



Functions

TECHNOLOGY

The Mount Pleasant Public Library provides public access to computers, electronic and digital resources, and the internet. The library maintains technology and services such as computers, printers, Wi-Fi, software, online catalogs, eBooks and eMagazines.

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. Children’s programs include Story Time, Summer Reading Club, Play Learn and Grow, and Craft Time. Adult programs include a Science and Technology Book Club, PQ Book Club, Craft Nights, Painting Class and Legal Aid.

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 35 public access computers.
2. Continue and expand outreach programs.
3. Revise and update policies and procedures documents.
4. Ensure the availability of materials, both in house and online, needed to meet the expanding demand of the community and all patrons.

General Fund Budget Summary

Library

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$420,355	\$343,807	\$324,232	\$286,902	\$254,725
Benefits	\$26,688	\$39,654	\$16,953	\$14,788	\$13,092
PAYROLL TOTAL	\$447,043	\$383,461	\$341,184	\$301,690	\$267,817
Operations and Maintenance					
Operation	\$45,450	\$45,450	\$27,708	\$33,777	\$49,578
Contractual	\$2,000	\$2,000	\$2,020	\$1,764	\$1,911
Supplies	\$27,000	\$25,500	\$23,318	\$15,869	\$22,282
Repairs & Maintenance	\$20,900	\$20,900	\$19,812	\$41,940	\$15,982
Equipment Repairs	\$0	\$0	\$0	\$165	\$7,258
Capital	\$49,000	\$49,000	\$35,826	\$26,101	\$29,046
OPERATIONS AND MAINTENANCE TOTAL	\$144,350	\$142,850	\$108,684	\$119,617	\$126,056
TOTAL	\$591,393	\$526,311	\$449,868	\$421,307	\$393,873

Broken down by

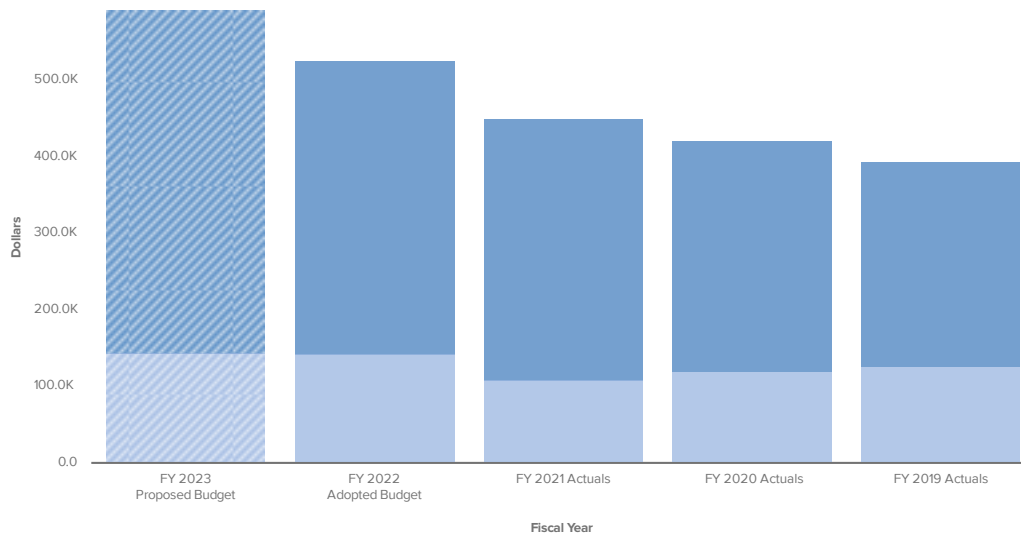
EXPENSES General Fund LIBRARY NO PROGRAM



Visualization

Sort By Chart of Accounts ▾

- Payroll
- Operations and Maintenance





Fiscal Year 2022 Accomplishments

1. Summer Reading and Program attendance
2. Added Adult Monthly Craft Night
3. Added Family Theme Nights
4. Doubled attendance to Preschool Story Time
5. Offered weekly Painting and Crochet classes
6. Hosted Adult Book and Science Clubs
7. Held annual Winter Wonderland
8. Outreach Programs at four daycare centers and one senior facility
9. Monthly Craft Time with center for handicapped
10. Setup Story Walks at Caldwell Park
11. Setup activities at Cinco de Mayo, Juneteenth and Pinefest
12. Monthly Paws to Read with children and service dogs
13. Provided monthly Legal Aid via zoom
14. Hosted Spring Art Show
15. Held Christmas Open House
16. Held Children's Fancy Nancy and T-Rex Tea Parties
17. Coordinated Halloween Trunk or Treat
18. Hosted nationally known storyteller Elizabeth Ellis



Fiscal Year 2023 Goals and Objectives

1. Increase the number of programs in the library by 10% from 109 to 120.
2. Increase the number in attendance at library programs by 10% from 2,398 to 2,438.



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Provide informational, educational, and recreational programs				Honorable & Service-Minded
Measure				
Increase the number of programs in the Library by 10%		109	120	
Increase attendance at Library programs				Honorable & Service-Minded
Measure				
Increase attendance at Library programs by 10%		2,398	2,438	

Personnel Summary

Library FTE by Position Name

Position Name	2023
Allocated FTE Count	
LIBRARY ASSISTANT	5.00
LIBRARY DIRECTOR	1.00
ALLOCATED FTE COUNT	6.00



General Fund: Animal Services

Description & Mission Statement

The mission of Mount Pleasant Animal Shelter and Services is to protect the health and safety of our residents, and to protect animals and promote their humane treatment.

The Animal Services Department 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. Animal Services also provides humane disposition of unclaimed impounded animals, and injured animals. Such expenditures also include: veterinarian fees for the vaccination of animals released from the Animal Shelter, vaccinations provided at the Animal Shelter, and basic medical care provided at the Animal Shelter. Animal Services Department further provides the impoundment, care, and humane disposition of unclaimed impounded animals from contracted jurisdictions.

Organizational Chart



Functions

ENFORCING CITY ORDINANCES

Provide response to 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 who have bitten humans/ animals or exhibit 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. Animal Services enforces city ordinances on all types of animal violations.

ANIMAL ADOPTIONS

Facilitates the animal adoption program, foster program, and transfers to rescue shelters as appropriate.

ANIMAL DETENTION

Locate, capture, and transport stray and runaway animals to the Animal Shelter for health observation and evaluation, in consideration for return to owner, adoption, rescue, or euthanasia.

Initiatives

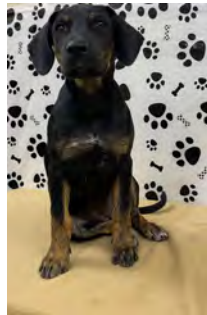
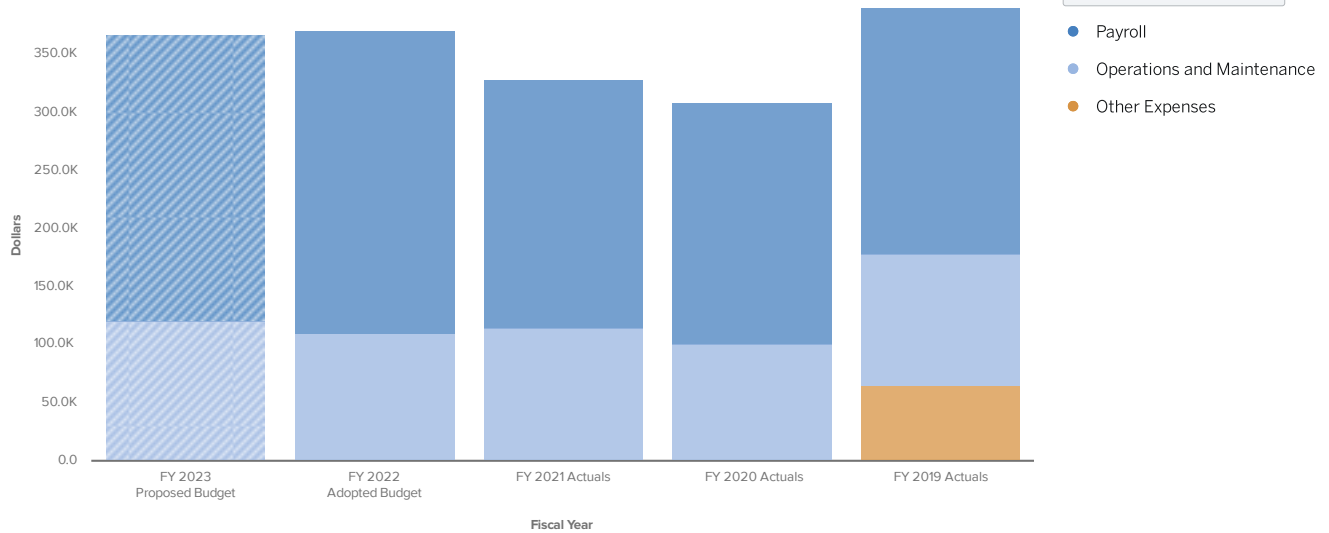
1. Conduct a Spay and Neuter Campaign.
2. Manage a Volunteer Program.
3. Provide encouragement for responsible pet ownership.
4. Provide homes to as many adoptable pets as possible.

General Fund Budget Summary

Animal Services

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$211,574	\$220,547	\$184,998	\$181,559	\$184,016
Benefits	\$35,142	\$40,180	\$28,775	\$26,325	\$27,017
PAYROLL TOTAL	\$246,716	\$260,727	\$213,773	\$207,884	\$211,033
Operations and Maintenance					
Operation	\$38,000	\$38,000	\$33,315	\$32,374	\$34,655
Contractual	\$30,000	\$30,000	\$40,008	\$25,485	\$28,144
Supplies	\$39,830	\$34,630	\$32,722	\$23,785	\$39,928
Repairs & Maintenance	\$13,000	\$7,600	\$8,513	\$8,989	\$9,784
Equipment Repairs	\$0	\$0	\$7	\$241	\$1,099
Capital	\$0	\$0	\$0	\$10,000	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$120,830	\$110,230	\$114,565	\$100,873	\$113,609
Other Expenses					
Non-Departmental Expenses	\$0	\$0	\$0	\$0	\$65,000
OTHER EXPENSES TOTAL	\$0	\$0	\$0	\$0	\$65,000
TOTAL	\$367,546	\$370,957	\$328,338	\$308,757	\$389,642

Visualization



Fiscal Year 2022 Accomplishments

- Added Parvo vaccination to shelter animals prior to adoption.
- Certified 2 Animal Control Officers through ACO training.
- Trained Animal Control Officers on chemical capture and began a chemical capture program.

Fiscal Year 2023 Goals and Objectives

- To place 60 % of the animals taken into the shelter into home via owner reunification, adoption, or rescue.
- To participate in 4 (once a quarter) public adoption events at local businesses.
- To maintain a stray-free city.



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Maintain stray-free city streets				Honorable & Service-Minded
Measure				
Locate, capture, transport animals	99%	99%	99%	

Personnel Summary

Animal Services FTE by Position Name

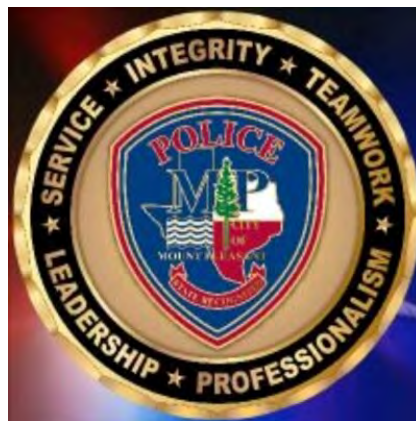
Position Name	2023
Allocated FTE Count	
ANIMAL SHELTER COORDINATOR	1.00
ANIMAL CONTROL OFFICER	3.00
ALLOCATED FTE COUNT	4.00



General Fund: Police Department

Strategic Vision

We will strive to be an exemplary agency by communicating and building trust within the Mount Pleasant Police Department and our community thereby creating a safer Mount Pleasant.



Description & Mission Statement

The mission of the Mount Pleasant Police Department is to improve the quality of life by creating a fair and safe environment. We shall act with integrity to reduce fear and crime while treating all with respect, dignity, and compassion.

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.

Statement of Values

INTEGRITY, RESPECT, PROFESSIONALISM, COURAGE, COMPASSION

Integrity - We will build our success through ethical behavior, exhibiting truthfulness in all actions, and be above reproach.

Respect - We hold life in the highest regard. We will respect one another, our differences, and value teamwork within our organization and our community.

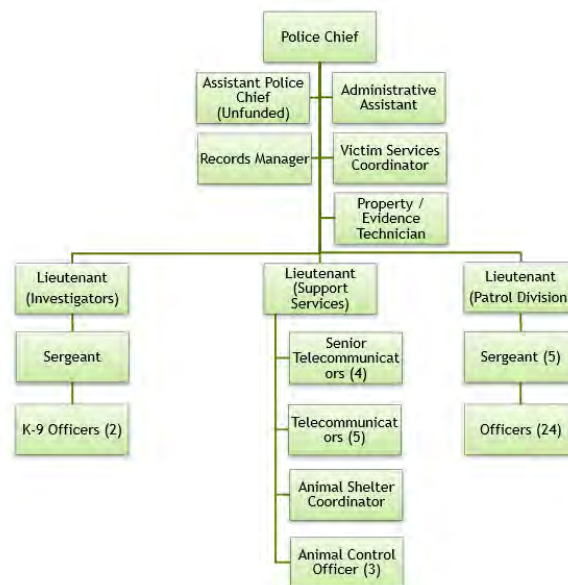
Professionalism - We are committed to providing the highest level of law enforcement service. We will hold ourselves and each other accountable and represent our profession with dignity in our private and professional lives.

Courage - We will confront danger, stand for what is right even when it is not popular, and be an example of moral character.

Compassion - We will demonstrate genuine empathy with consistency for our community and treat all with dignity.

The Mount Pleasant Police Department serves the 16,000+ residents of Mount Pleasant plus a daytime estimated population of over 24,000. The Department consists of 50 full-time employees which includes Police, the 911 Dispatch Center, and Animal Control Services.

Organizational Chart



Functions

SUPPORT SERVICES

Manages the property assets of the Police Department, personnel training, Animal Control Services, and Dispatch.

INVESTIGATIONS

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

PATROL OPERATIONS

Provides community emergency and non-emergency call response; crime prevention directed patrol, traffic enforcement and accident investigation, criminal investigative functions; crime prevention and crime suppression functions.

DISPATCH

Acts as the primary 911 service provider for Titus County. Provides dispatch to patrol, emergency management and fire functions.

Initiatives

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

General Fund Budget Summary

Police Department

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$3,948,674	\$3,404,815	\$3,451,924	\$3,181,060	\$2,976,518
Benefits	\$476,943	\$454,474	\$397,843	\$364,428	\$340,111
PAYROLL TOTAL	\$4,425,617	\$3,859,289	\$3,849,767	\$3,545,487	\$3,316,629
Operations and Maintenance					
Operation	\$108,302	\$108,302	\$102,957	\$166,251	\$237,857
Contractual	\$146,565	\$146,565	\$105,482	\$72,921	\$70,841
Supplies	\$35,550	\$29,550	\$29,439	\$96,653	\$101,764
Repairs & Maintenance	\$38,274	\$38,274	\$29,641	\$52,093	\$38,932
Equipment Repairs	\$17,000	\$17,000	\$46,862	\$60,926	\$51,820
Capital	\$0	\$0	\$227,872	\$232,722	\$167,828
OPERATIONS AND MAINTENANCE TOTAL	\$345,691	\$339,691	\$542,253	\$681,567	\$669,041
Other Expenses	\$0	\$0	\$2,670	\$0	\$118,555
TOTAL	\$4,771,308	\$4,198,980	\$4,394,690	\$4,227,054	\$4,104,225

Broken down by

EXPENSES

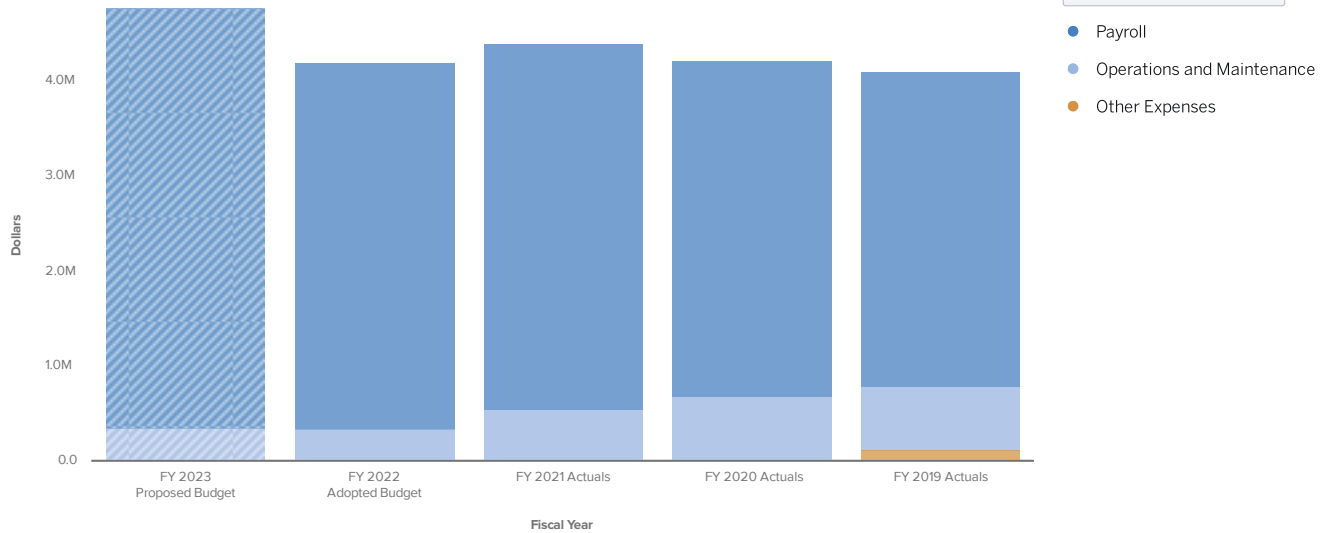
General Fund

POLICE DEPARTMENT

NO PROGRAM



Visualization



Fiscal Year 2022 Accomplishments

- Implemented cloud storage of all body camera and in-car cameras.
- Created an officer wellness program within the police department.
- Mount Pleasant saw a 4% reduction in Uniform Crime Reporting offenses.

Fiscal Year 2023 Goals and Objectives

- Increase Evidence Room purge rate by 10%.
- Reduce crime in Mount Pleasant.
- Be fully staffed in police officer positions.



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Recruit and fill officer vacancies				Honorable & Service-Minded
Measure				
Percentage of current sworn funded positions that were vacant but have been filled	100%	100%	100%	
Increase the Evidence Room purge rate by 10%				Honorable & Service-Minded
Measure				
Percentage of evidence items disposed of	New Measure	New Measure	Will establish baseline	
Have all sworn staff at eligible certification level (Advanced, Intermediate, Master)				Honorable & Service-Minded
Measure				
Percentage of sworn staff at eligible certification level	New Measure	New Measure	Will establish baseline	
Average response to priority calls for service within 5 minutes				Honorable & Service-Minded
Measure				
Average response time to priority calls	New Measure	New Measure	Will establish baseline	

Personnel Summary

Police Department FTE by Position Name

Position Name	2023
Allocated FTE Count	
CRIME VICTIM LIAISON	1.00
EVIDENCE MANAGER	1.00
DISPATCHER	2.00
SERGEANT	6.00
CHIEF OF POLICE	1.00
ADMINISTRATIVE ASSISTANT	1.00
RECORDS CLERK/PROPERTY MANAG	1.00
DISPATCHER I	2.00
POLICE OFFICER	21.00
LIEUTENANT	3.00
SENIOR DISPATCHER	5.00
POLICE RECRUIT	2.00
POLICE OFFICER I	1.00
ALLOCATED FTE COUNT	47.00



General Fund: Fire Department

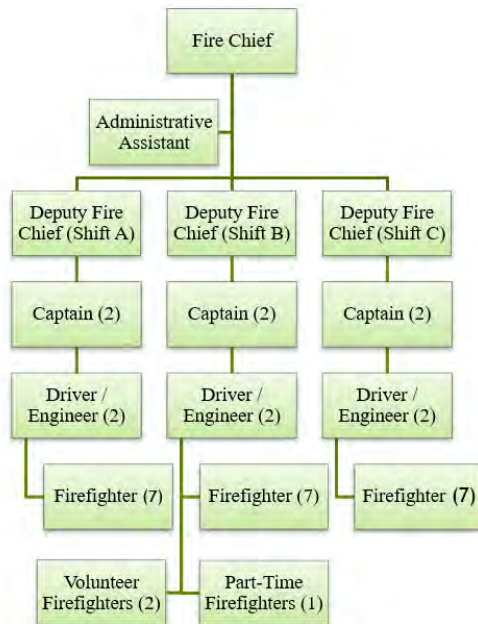
Vision Statement

The Mount Pleasant Fire Department is committed to providing trained and knowledgeable personnel prepared to respond to our growing community's needs. We strive to improve our organization, allowing us to provide the highest level of service possible to those in need.

Mission Statement

The Mount Pleasant Fire Department is dedicated to protecting life, property, and community resources through prevention, preparation, response, and mitigation.

Organizational Chart



Functions

FIRE SUPPRESSION

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

FIRE ADMINISTRATION

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

TECHNICAL RESCUE

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

RISK REDUCTION

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

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.

EDUCATION

Provide fire prevention and safety education to the public.

Initiatives

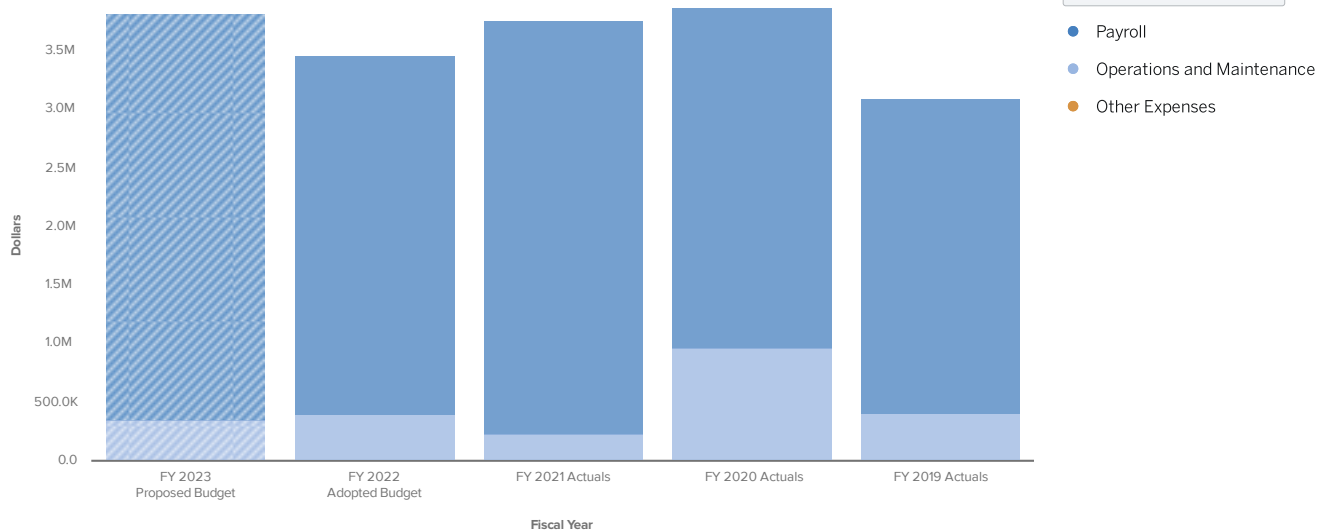
Ensure response performance is excellent every time.

General Fund Budget Summary

Fire Department

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$3,090,043	\$2,682,573	\$3,169,853	\$2,569,608	\$2,401,380
Benefits	\$372,551	\$382,260	\$363,604	\$326,150	\$285,146
PAYROLL TOTAL	\$3,462,594	\$3,064,833	\$3,533,457	\$2,895,758	\$2,686,526
Operations and Maintenance					
Operation	\$148,636	\$132,556	\$132,668	\$154,003	\$157,815
Contractual	\$30,000	\$36,360	\$27,379	\$17,606	\$21,048
Supplies	\$20,700	\$17,500	\$11,817	\$31,270	\$35,609
Repairs & Maintenance	\$78,800	\$84,300	\$26,907	\$70,484	\$44,041
Equipment Repairs	\$69,000	\$66,790	\$31,574	\$60,614	\$68,533
Capital	\$7,100	\$60,700	\$3,296	\$635,936	\$80,339
OPERATIONS AND MAINTENANCE TOTAL	\$354,236	\$398,206	\$233,641	\$969,912	\$407,384
Other Expenses					
Non-Departmental Expenses	\$500	\$500	\$500	\$500	\$925
OTHER EXPENSES TOTAL	\$500	\$500	\$500	\$500	\$925
TOTAL	\$3,817,330	\$3,463,539	\$3,767,598	\$3,866,171	\$3,094,835

Visualization



Fiscal Year 2022 Accomplishments

- Hired two additional firefighters.
- Renegotiated contract with Titus County to provide fire protection in the county.
- Began remodel of Station 2.
- Replaced carpet in dorm @ Central Station.
- Replaced furniture in day rooms at both stations.
- Replaced HVAC unit @ Central Station.
- Replaced rescue boat motor.
- Began replacing self-contained breathing apparatus cylinder that are nearing end of service by purchasing 10 cylinders.
- Began the migration to the 700-meg radio system by purchasing 4 dual band portable radios.
- Purchased Supplied Air Rescue System for use in confined space rescues.
- Purchased battery powered smoke fan for engine 1.
- Completed outfitting engines and brush trucks with radio/intercom systems.
- Conducted 471 fire inspections/pre-fire plans of commercial occupancies in the city.
- Fire personnel completed 2,674 manhours of training.
- Numerous fire personnel obtained higher levels of training/certifications: 1-Instructor I, 1-Instructor II, 2-Driver/Operators, 2-Intermediate Firefighters, 1-Incident Safety Officer, 2-Basic Wildland Firefighter, 1-Aircraft fire/rescue, 2-Fire Officer II, 1-Intermediate Inspector, 2-Advance Inspectors, 2-Incident Commanders.
- Continued inspection/testing of the approximately 1,000 fire hydrants in the city and county.
- Conducted fire prevention program in 6 elementary schools in Mt. Pleasant/Titus County for approximately 1,800 students in grades K thru 4th.
- Responded to 968 incidents from October 1, 2021 to August 29, 2022 including 45 structure fires, 218 vehicle accidents 24 of which required extrications of victims.
- Met with first responders, schools and hospitals to begin enhancing our response to an active shooter incident in our community, in the event one should occur.
- Deployed 8 times as part of the Texas Intrastate Fire Mutual Aid System (TIFMAS) to wildfire across the State.
- Successfully completed annual tests on all the hose, ladders and pumps in the fire department.
- Successfully completed annual inspection on all self-contained breathing apparatus.

Fiscal Year 2023 Goals and Objectives



- Hire 3 additional firefighters.
- Place personnel in the right position on the City's pay plan.
- Implement contract with Titus County for fire protection.
- Complete remodel of Station 2.
- Conduct fire prevention program in 6 elementary schools in Mt. Pleasant/Titus County for approximately 1,800 students in grades K thru 4th.
- Continue fire inspection/pre-planning of commercial occupancies in the city.
- Continue inspection/testing of fire hydrants in the city and county.
- Conduct a functional exercise for the Mt. Pleasant/Titus County Emergency Operations Center (EOC).
- Conduct a full-scale exercise for an active shooter situation in a school.
- Conduct annual tests on all the hose, ladders and pumps.
- Conduct annual inspection on all self-contained breathing apparatus.
- Continue to provide training to personnel to better serve and protect the citizens of Mt. Pleasant/Titus County.

Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Ensure 1st engine response to City Structure fires is 4 minutes or less.				Honorable & Service-Minded
Measure				
1st engine responded to City Structure fires in 4 minutes or less	88%	100%	90%	
Ensure 2nd engine response to City Structure fires in 6 minutes or less				Honorable & Service-Minded
Measure				
2nd engine responded to City Structure fire in 6 minutes or less	88%	100%	90%	
Ensure full response to City Structure fires is 8 minutes or less				Honorable & Service-Minded
Measure				
Full response to City Structure fires was 8 minutes or less	100%	100%	100%	

Personnel Summary

Fire FTE by Position Name

Position Name	2023
Allocated FTE Count	
CAPTAIN	6.00
DRIVER/OPERATOR	6.00
ADMINISTRATIVE ASSISTANT	1.00
PART-TIME FIREFIGHTER	5.00
FIREFIGHTER I	10.00
FIREFIGHTER III	3.00
DEPUTY CHIEF	3.00
FIREFIGHTER II	5.00
FIRE CHIEF	1.00
ALLOCATED FTE COUNT	40.00



General Fund: Parks & Recreation

Description & Mission Statement

The Mount Pleasant Parks and Recreation Department is responsible for the operation and maintenance of all City Parks, Trails, Open Space, Special Events, Civic Center, Community Center at Oaklawn, Cemeteries, and the Downtown Central Business District (see Special Revenue Expense for details on Hotel / Motel funds and Cemetery funds).

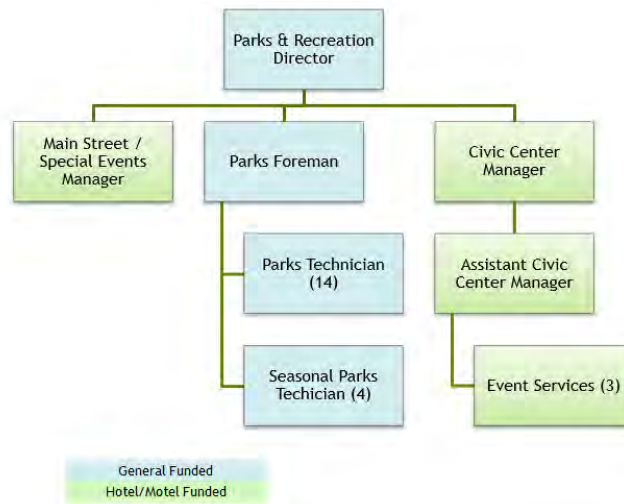
We strive to provide a high quality of life for our community by offering the best healthy choices for Parks and Recreation services by promoting a safe and fun environment while creating memories and a sense of home.

The department currently employs 22 full-time employees and 4 seasonal employees.

The areas of responsibility include:

- 13 parks totaling 795 acres
- 5 walking trails
- 12 restrooms facilities
- 11 pavilions
- 7 concession facilities
- 6 playgrounds
- 17 baseball and softball fields
- 2 football fields
- 15 multi-use soccer fields
- 6 basketball courts
- 5 tennis/pickleball courts
- 2 sand volleyball courts
- 2 disk golf courses
- 3 splash pads
- 1 skate park
- 5 ponds/lakes
- 2 rental facilities (Civic Center, Pilgrim's Center)
- 3 cemeteries
- 3 city entrance signs
- Main St. & Downtown Central Business District
- City Special Events (Boots 'N' Bells, Pinefest, Juneteenth)

Organizational Chart



Functions

PARK, TRAILS, AND OPEN SPACE

To provide a level of service that ensures a high quality of life for our citizens by providing year-round maintenance and beautification throughout the park system that gives our citizens a clean, safe, and fun environment to enjoy.

4RECREATION

To provide recreational opportunities to citizens through partnerships with local youth, adult, and civic organizations.

Initiatives

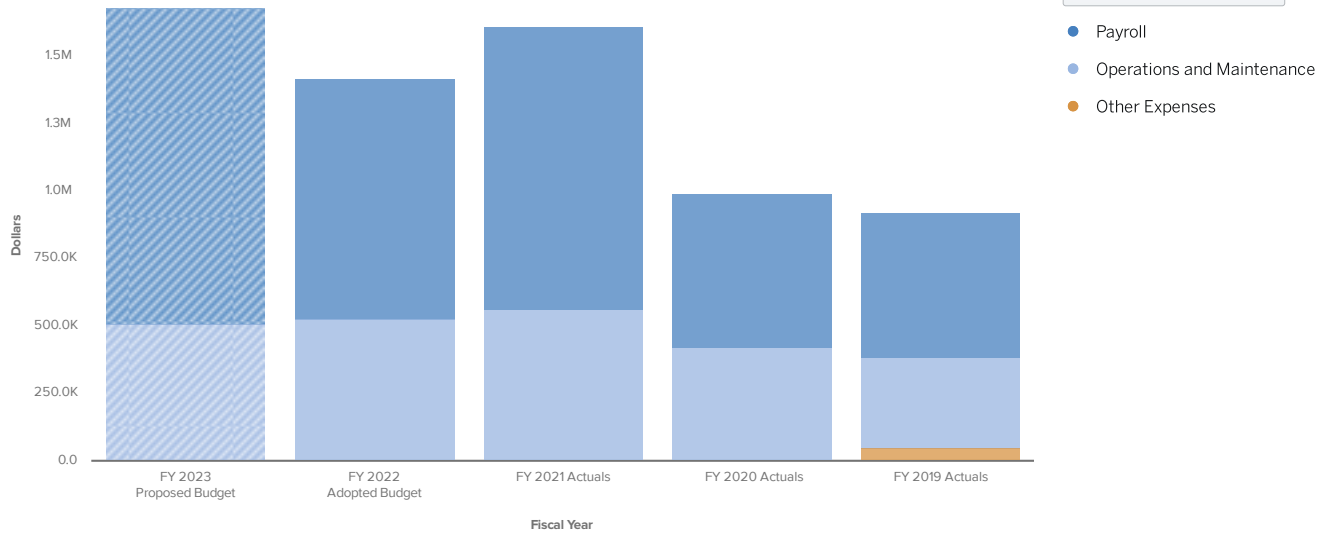
- Maintenance and beautification of MP City Parks
- Support local organizations and care of recreational sports facilities
- Maintain facilities and provide top-notch customer service for rental opportunities
- Plan and execute City of MP special events
- Support local downtown businesses with four-point approach

General Fund Budget Summary

Parks & Recreation

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$1,031,069	\$768,572	\$932,665	\$505,779	\$476,290
Benefits	\$137,083	\$120,940	\$113,798	\$64,408	\$59,947
PAYROLL TOTAL	\$1,168,152	\$889,512	\$1,046,463	\$570,187	\$536,237
Operations and Maintenance					
Operation	\$99,850	\$91,350	\$78,796	\$56,674	\$57,585
Contractual	\$10,000	\$10,000	\$18,090	\$9,357	\$10,228
Supplies	\$85,000	\$57,000	\$49,313	\$57,496	\$56,467
Repairs & Maintenance	\$311,400	\$320,850	\$221,917	\$114,995	\$111,809
Equipment Repairs	\$1,500	\$1,500	\$13,113	\$25,650	\$34,101
Capital	\$0	\$47,425	\$180,847	\$156,289	\$65,224
OPERATIONS AND MAINTENANCE TOTAL	\$507,750	\$528,125	\$562,076	\$420,461	\$335,414
Other Expenses					
Non-Departmental Expenses	\$0	\$0	\$0	\$0	\$50,000
OTHER EXPENSES TOTAL	\$0	\$0	\$0	\$0	\$50,000
TOTAL	\$1,675,902	\$1,417,637	\$1,608,539	\$990,648	\$921,651

Visualization



Fiscal Year 2022 Accomplishments

- Completed City of MP Parks, Trails, and Open Space Master Plan.
- Completed the architecture, bid, and award of contract, and broke ground on the construction of the Pilgrim’s Center @ Oaklawn.
- Completed the Oaklawn Park Master Plan.
- Replaced the playground at R.L. Jurney Park.
- Upgraded the basketball courts at Heritage Park, Keith Park, and R.L Jurney Park, which included new goals and resurfacing of the courts.
- Completed the 2nd year of the Boots and Bells, Pine Fest, and Juneteenth Special Events.
- Completed and implemented a department staffing plan for maintenance of MP Parks System.

Fiscal Year 2023 Goals and Objectives

- Proceed with implementing the Oaklawn Master Plan.
- Revise the Mount Pleasant zoning ordinance to adopt a public Parkland and Trail Dedication Fee, and/or Fee-in-Lieu ordinance for all future development in Mount Pleasant.
- Create and implement a Master Plan for Dellwood Park.
- Upgrade all existing playground equipment to meet minimum “fall zone” requirements in accordance with the US Consumer Product Safety Commission’s Handbook for Public Playground Safety.
- Complete and open the Pilgrim’s Center @ Oaklawn.



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Prepare and update a Parks 5-Year Upgrade Plan				Safe & Stable
Measure				
Complete at least 10% of identified Parks Upgrades needed.	29%	30%	10%	

Personnel Summary

OBB - Parks Department FTE by Position Name

Position Name	2023
Allocated FTE Count	
TECHNICIAN II	4.00
FOREMAN	1.00
TECHNICIAN I	10.50
DIRECTOR OF PARKS & RECREATI	1.00
TECHNICIAN III	1.00
ALLOCATED FTE COUNT	17.50

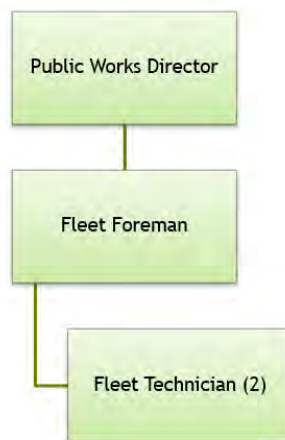


General Fund: Fleet Services

Description & Mission Statement

The Fleet Services Division of the Public Works 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 vehicles and equipment for departments including Police, Fire, Public Works, Code Enforcement, and Streets.

Organizational Chart



Functions

KEEP MECHANICS INFORMED

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

WORK PRODUCTIVELY

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

FLEET MAINTENANCE

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

Initiatives

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

General Fund Budget Summary

Fleet Services

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$108,687	\$99,199	\$97,463	\$289,322	\$267,500
Benefits	\$21,725	\$24,672	\$22,446	\$45,749	\$41,601
PAYROLL TOTAL	\$130,412	\$123,871	\$119,909	\$335,072	\$309,101
Operations and Maintenance					
Operation	\$40,760	\$40,150	\$35,481	\$40,130	\$38,489
Contractual	\$4,500	\$4,500	\$3,243	\$3,008	\$3,703
Supplies	\$205,600	\$104,600	\$133,137	\$16,688	\$16,334
Repairs & Maintenance	\$49,200	\$49,200	\$90,162	\$25,929	\$62,725
Equipment Repairs	\$140,368	\$136,000	\$126,428	\$3,190	\$6,136
Capital	\$0	\$0	\$118,843	\$33,718	\$10,978
OPERATIONS AND MAINTENANCE TOTAL	\$440,428	\$334,450	\$507,293	\$122,662	\$138,364
TOTAL	\$570,840	\$458,321	\$627,202	\$457,734	\$447,465

Broken down by

EXPENSES

General Fund

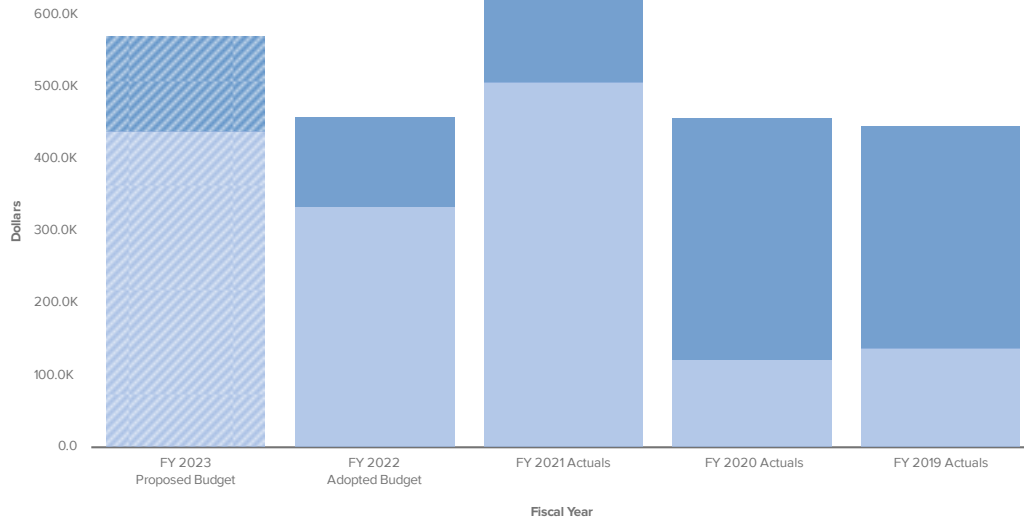
FLEET SERVICES

NO PROGRAM



Visualization

Sort By Chart of Accounts



- Payroll
- Operations and Maintenance



Fiscal Year 2022 Accomplishments

1. Kept city vehicles maintained and provide cost effective repairs and maintenance on vehicles.
2. Moved vehicles to auction promptly that are past there useful life.
3. Set up new vehicles to get them operational for department use in a timely manner.

Fiscal Year 2023 Goals and Objectives

1. Maintain city vehicles and equipment to keep all city vehicles in service..
2. Act as the primary repair, preventive maintained and support facility for heavy duty vehicles and equipment
3. Maintain a city-wide operational readiness rate at least 90%.
4. Provide cost effective fueling solution to the City
5. Perform repairs on light duty vehicles and equipment to maintain operational status at 100%

Personnel Summary

General Fleet FTE by Position Name

Position Name	2023
Allocated FTE Count	
FLEET TECH III	0.50
FLEET TECH I	1.00
ALLOCATED FTE COUNT	1.50

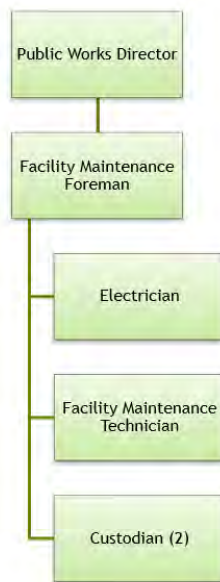


General Fund: Building Maintenance

Description & Mission Statement

The Building Maintenance Department will ensure that City Facilities are maintained responsibly and operated efficiently for the benefit of employees and the residents of Mount Pleasant.

Organizational Chart



Functions

BUILDING MAINTENANCE

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

CUSTODIAL SERVICES

The custodians will provide “cleaning services” to all City Facilities.

Initiatives

- Maintain buildings and critical systems for the comfort and safety of employees and citizens.
- Maintain building cleanliness in accordance with established custodial quality control program.

General Fund Budget Summary

Building Maintenance

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$177,036	\$199,423	\$0	\$0	\$0
Benefits	\$20,405	\$25,840	\$0	\$0	\$0
PAYROLL TOTAL	\$197,441	\$225,263	\$0	\$0	\$0
Operations and Maintenance					
Operation	\$3,000	\$2,000	\$0	\$0	\$0
Supplies	\$8,000	\$4,000	\$0	\$0	\$0
Repairs & Maintenance	\$16,000	\$10,500	\$0	\$0	\$0
Equipment Repairs	\$2,000	\$1,000	\$0	\$0	\$0
Capital	\$0	\$5,000	\$0	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$29,000	\$22,500	\$0	\$0	\$0
TOTAL	\$226,441	\$247,763	\$0	\$0	\$0

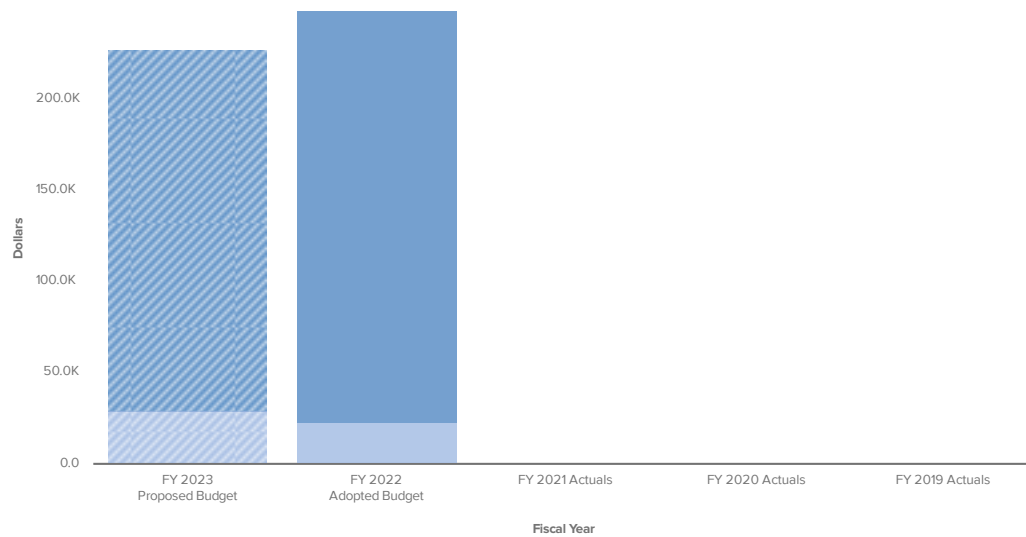
Broken down by

EXPENSES

- General Fund
- BUILDING MAINTENANCE**
- NO PROGRAM



Visualization



Sort By Chart of Accounts

- Payroll
- Operations and Maintenance



Fiscal Year 2022 Accomplishments

Maintain buildings in timely manner.

Fiscal Year 2023 Goals and Objectives

To keep and Maintain well-functioning and clean facilities and to improve building quality and appearance.



Personnel Summary

Building Maintenance FTE by Position Name

Position Name	2023
Allocated FTE Count	
ELECTRICIAN II	1.00
FOREMAN	1.00
FACILITY MAINTENANCE TECH	1.00
BUILDING MAINTENANCE I	2.00
ALLOCATED FTE COUNT	5.00



General Fund: Non-Departmental

Description & Mission Statement

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

Functions

RESERVE FUNDS

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

RESERVE APROPRIATIONS (GENERAL AND UTILITY FUNDS)

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.

General Fund Budget Summary

Non-Departmental

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Operation	\$191,000	\$225,000	\$160,115	\$20,000	\$0
Contractual	\$9,900	\$9,900	\$59,520	\$4,696	\$8,298
OPERATIONS AND MAINTENANCE TOTAL	\$200,900	\$234,900	\$219,635	\$24,696	\$8,298
Debt Service					
Debt Service	\$0	\$0	\$9,676	\$0	\$185
DEBT SERVICE TOTAL	\$0	\$0	\$9,676	\$0	\$185
Other Expenses					
Non-Departmental Expenses	\$18,671	\$340,402	\$786,099	\$0	\$278,774
OTHER EXPENSES TOTAL	\$18,671	\$340,402	\$786,099	\$0	\$278,774
TOTAL	\$219,571	\$575,302	\$1,015,410	\$24,696	\$287,258

Broken down by

EXPENSES

General Fund

NON-DEPARTMENTAL

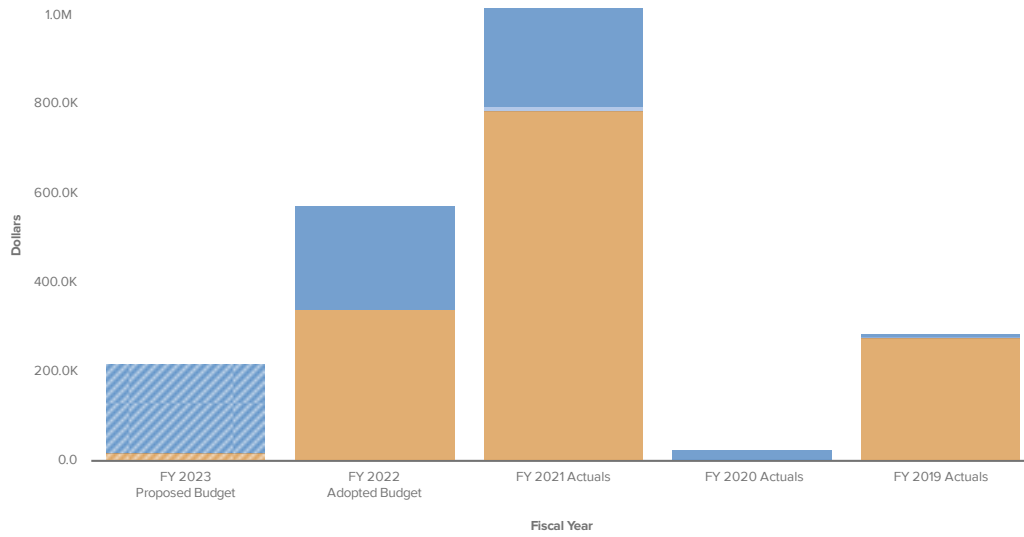
NO PROGRAM



Visualization

Sort By Chart of Accounts

- Operations and Maintenance
- Debt Service
- Other Expenses



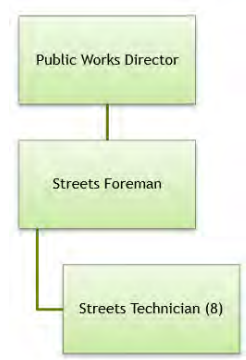


Street Fund: Public Works

Description & Mission Statement

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

Organizational Chart



Functions

PROVIDE SAFE ROADWAYS

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

PROVIDE STREET SWEEPING

Streets provides the citizens of Mount Pleasant the services of 2 street sweepers that sweep all the streets, which helps prevent drainage issues.

PROVIDE TRIMMING OF TREES

Streets provides the citizens of Mount Pleasant tree trimming services on right of ways and behind curbs up to 15 feet to keep obstructions out of traffic lanes.

STREET MAINTENANCE

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

STREET SIGN MAINTENANCE

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

Initiatives

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

Streets Fund Budget Summary

Public Works

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$712,209	\$584,336	\$714,343	\$504,747	\$460,629
Benefits	\$95,146	\$100,741	\$99,605	\$77,757	\$75,856
PAYROLL TOTAL	\$807,355	\$685,077	\$813,948	\$582,503	\$536,485
Operations and Maintenance					
Operation	\$223,886	\$223,300	\$221,376	\$199,892	\$209,951
Contractual	\$160,000	\$100,000	\$153,075	\$46,104	\$39,094
Supplies	\$82,268	\$37,500	\$37,553	\$24,635	\$30,495
Repairs & Maintenance	\$365,000	\$265,000	\$121,242	\$195,741	\$188,589
Equipment Repairs	\$85,000	\$35,000	\$30,817	\$35,980	\$34,030
Capital	\$870,000	\$773,861	\$82,248	\$66,901	\$51,249
OPERATIONS AND MAINTENANCE TOTAL	\$1,786,154	\$1,434,661	\$646,311	\$569,254	\$553,408
Debt Service					
Debt Service	\$26,178	\$431,956	\$454,363	\$456,348	\$452,663
DEBT SERVICE TOTAL	\$26,178	\$431,956	\$454,363	\$456,348	\$452,663
Other Expenses					
Non-Departmental Expenses	\$100,000	\$200,000	\$480,000	\$113,100	\$208,824
OTHER EXPENSES TOTAL	\$100,000	\$200,000	\$480,000	\$113,100	\$208,824
TOTAL	\$2,719,687	\$2,751,694	\$2,394,621	\$1,721,204	\$1,751,380

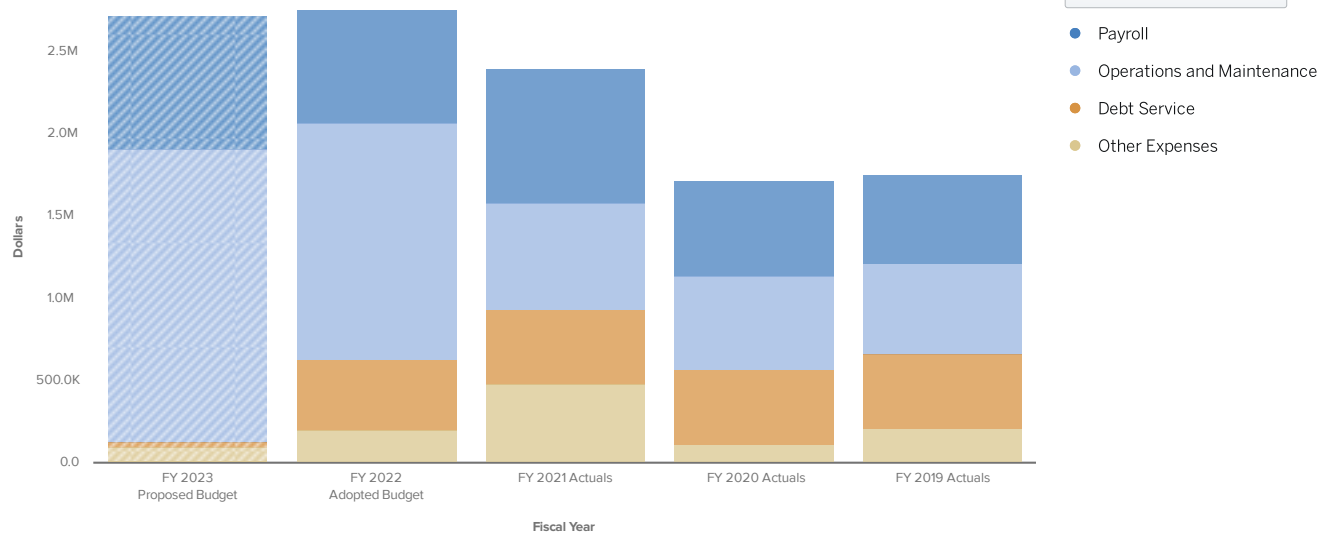
Broken down by

EXPENSES STREET DEPARTMENT FUND General Government NO PROGRAM



Visualization

Sort By Chart of Accounts ▾





Fiscal Year 2022 Accomplishments

1. Enhancement of street quality, kept drainage areas clear and draining properly threw out the year, maintained city signs that have been damaged.
2. Completion of Pavement assessment plan with engineers

Fiscal Year 2023 Goals and Objectives

1. Maintain and replace infrastructure assets of the city.
2. Slurry seal streets to maintain good road quality.
3. Mill and resurface roads as needed.
4. Begin initial phase of Pavement Management Plan
5. Support the growth of staff to continue to deliver and improve operational efficiency.
6. Maintain City Buildings to the desired level of service



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Maintain facility grass, trees and shrubs for all City right-of-ways and buildings				Smart Growth
Measure				
General ground maintenance	100%	100%	100%	
Issue calls average time to resolve - Critical	1 Day	1 Day	1 Day	
Issue calls average time to resolve - Noncritical	3 Days	3 Days	3 Days	
Recruit and replace employee vacancies				Honorable & Service-Minded
Measure				
Percentage of currently funded vacant positions that have been filled	90%	90%	90%	

Personnel Summary

Public Works FTE by Position Name

Position Name	2023
Allocated FTE Count	
TECHNICIAN II	2.00
DIR OF PUBLIC WORKS	1.00
TECHNICIAN I	5.00
FOREMAN	1.00
TECHNICIAN III	1.00
ALLOCATED FTE COUNT	10.00



Insurance Fund

Description & Mission Statement

The purpose of this fund is to account for actual expense related to the City's liability, risk and employee insurance cost.

Insurance Fund Budget Summary

Insurance Fund Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll	\$290,500	\$0	\$0	\$0	\$0
TOTAL	\$290,500	\$0	\$0	\$0	\$0

Broken down by

EXPENSES

INSURANCE FUND

General Government

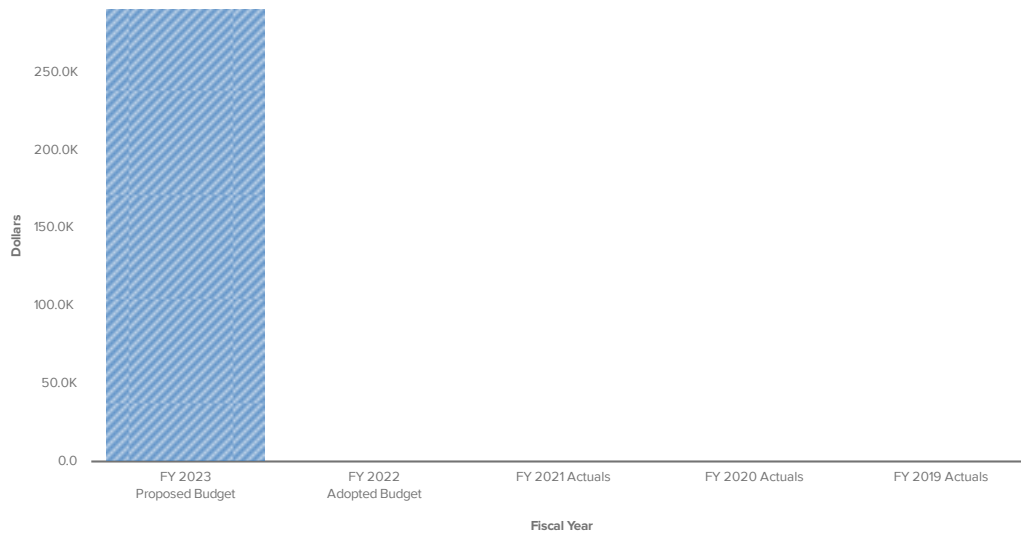
NO PROGRAM



Sort By Chart of Accounts

Payroll

Visualization



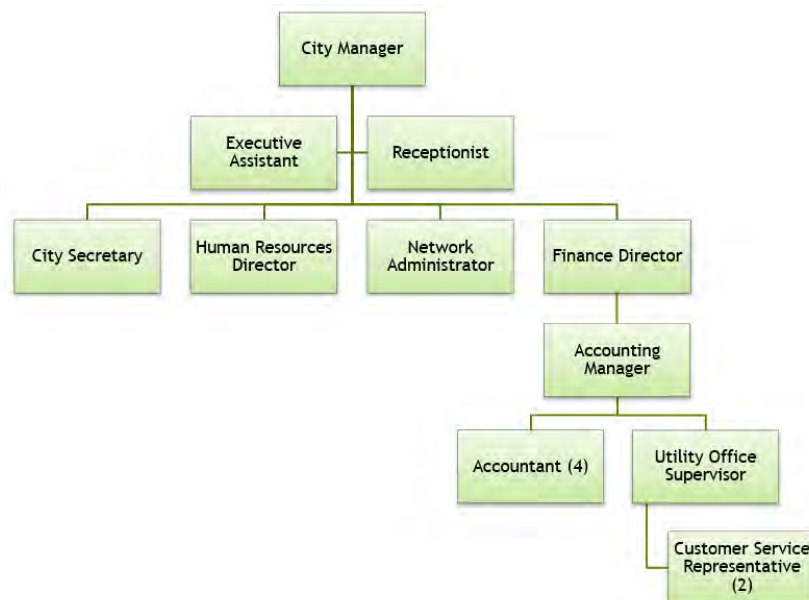


Utility Fund: Administration

Description & 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 by 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.

Organizational Chart



Functions

FINANCE

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

UTILITY BILLING

Ensuring the accuracy and timelines of billing and collection of water, wastewater, and trash service, and reporting to City 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.

Initiatives

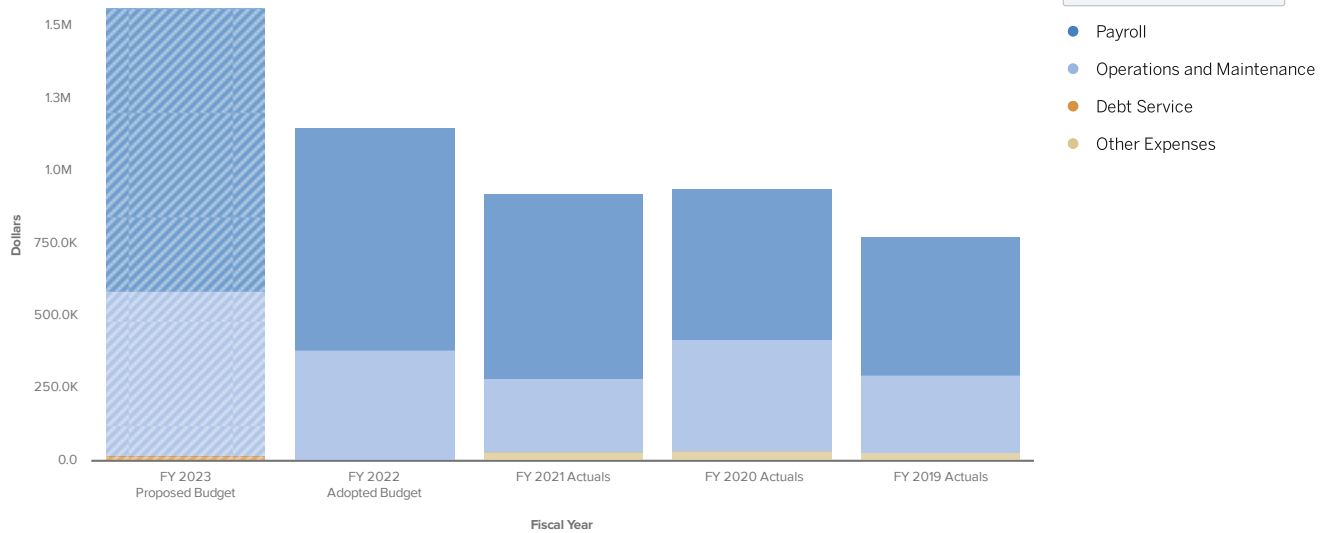
1. To provide excellent customer service that is courteous, timely, and efficient.
2. To ensure that the funds of the City and of our customers are safeguarded by preparing, updating, and implementing effective internal controls and segregation of duties, as needed, and by cross-training employees.
3.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

Utility Fund Budget Summary

Utility Administration

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$860,826	\$682,987	\$570,399	\$478,164	\$442,791
Benefits	\$111,487	\$84,620	\$64,632	\$40,098	\$37,281
PAYROLL TOTAL	\$972,313	\$767,607	\$635,031	\$518,262	\$480,072
Operations and Maintenance					
Operation	\$140,400	\$134,600	\$109,150	\$150,745	\$101,470
Contractual	\$290,000	\$95,000	\$39,216	\$119,553	\$74,053
Supplies	\$100,034	\$96,900	\$95,284	\$89,318	\$85,299
Repairs & Maintenance	\$5,000	\$5,000	\$2,769	\$8,558	\$4,270
Equipment Repairs	\$300	\$300	\$303	\$17,127	\$3,163
Capital	\$35,000	\$51,600	\$5,820	\$0	\$265
OPERATIONS AND MAINTENANCE TOTAL	\$570,734	\$383,400	\$252,541	\$385,301	\$268,519
Debt Service	\$18,000	\$0	\$0	\$0	\$0
Other Expenses					
Non-Departmental Expenses	\$0	\$0	\$33,148	\$35,797	\$28,200
OTHER EXPENSES TOTAL	\$0	\$0	\$33,148	\$35,797	\$28,200
TOTAL	\$1,561,047	\$1,151,007	\$920,719	\$939,359	\$776,791

Visualization



Fiscal Year 2022 Accomplishments

- Upgrading to a new billing software
- Increased Billing accuracy
- Performed a water rate study report

Fiscal Year 2023 Goals and Objectives

- Continued staff training and development
- improve internal control process implementing new or enhanced policies
- decrease the number of cutoff for customers
- promote auto draft as a payment option for utility customers.



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Provide excellent water and sewer service to our citizens				Safe & Stable
Measure				
Number of water accounts	5,621	5,638	5,650	
Number of sewer accounts	5,057	5,075	5,100	
Percentage of high usage customers notified within 24 hours	100%	100%	100%	
Percentage of customers paying on auto-draft	21.8%	23.7%	25.0%	
Percentage applications processed within 24 hours	100%	100%	100%	
Production of billing cycles with no errors after each bill is sent to customer	98%	99%	100%	

Personnel Summary

Utility Administration FTE by Position Name

Position Name	2023
Allocated FTE Count	
ACCOUNTING MANAGER	0.50
CITY SECRETARY	0.50
ACCOUNTANT I	0.50
DIRECTOR OF FINANCE	0.50
EXECUTIVE ASSISTANT	0.50
ADMINISTRATIVE ASSISTANT	0.50
ACCOUNTING ASSISTANT II	0.50
DIRECTOR OF HUMAN RESOURCE	0.50
CITY MANAGER	0.50
CUSTOMER SERVICE REP I	2.00
ACCOUNTANT	1.00
NETWORK ADMINISTRATOR	0.50
RECEPTIONIST	0.50
UTILITY OFFICE MANAGER	1.00
ALLOCATED FTE COUNT	9.50



Utility Fund: Solid Waste Collection

Description & Mission Statement

The Solid Waste Collection Department accounts for payments made to Republic Services for the collection of the City’s residential and commercial solid waste collection accounts in accordance with their agreements.

Utility Fund Budget Summary

Solid Waste Collections

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Contractual	\$2,625,600	\$2,540,000	\$2,572,902	\$2,442,211	\$2,387,819
OPERATIONS AND MAINTENANCE TOTAL	\$2,625,600	\$2,540,000	\$2,572,902	\$2,442,211	\$2,387,819
Other Expenses					
Non-Departmental Expenses	\$393,840	\$350,000	\$350,000	\$396,047	\$391,877
OTHER EXPENSES TOTAL	\$393,840	\$350,000	\$350,000	\$396,047	\$391,877
TOTAL	\$3,019,440	\$2,890,000	\$2,922,902	\$2,838,258	\$2,779,697

Broken down by

EXPENSES

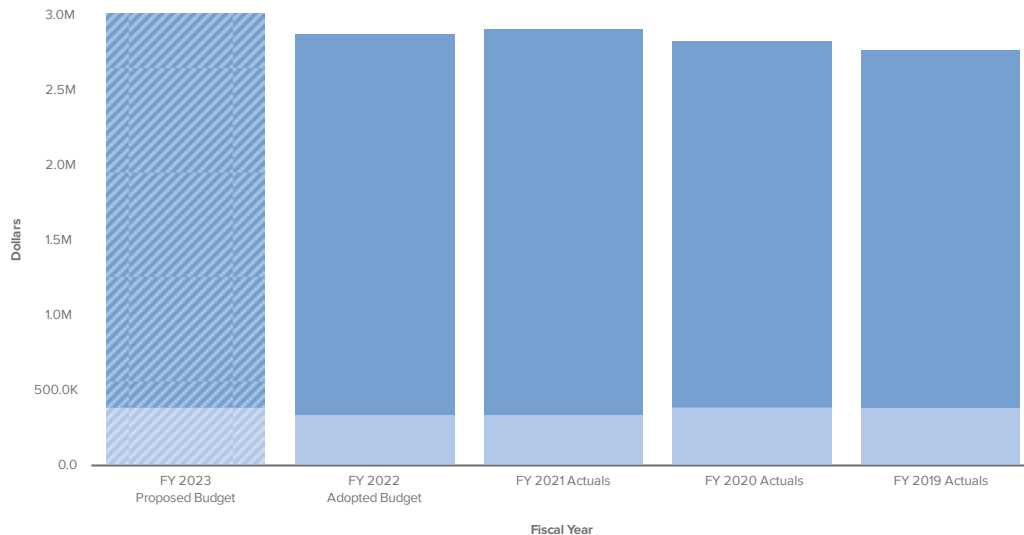
UTILITY FUND

SOLID WASTE MANAGEMENT

NO PROGRAM



Visualization



Sort By Chart of Accounts

- Operations and Maintenance
- Other Expenses

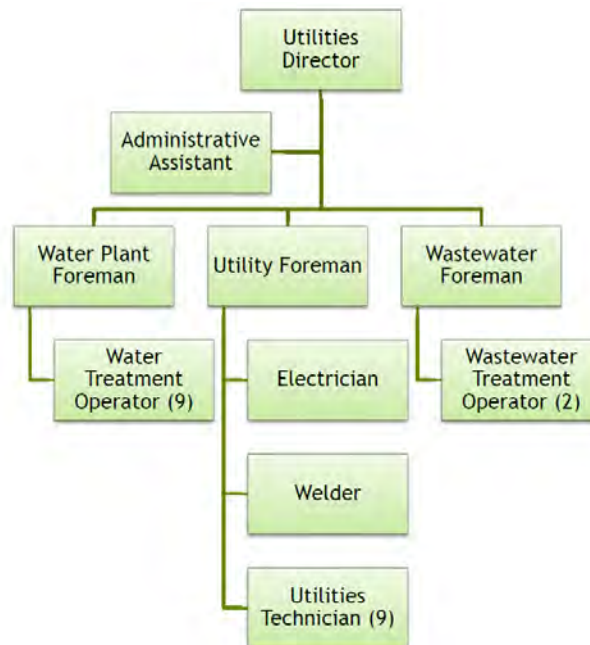


Utility Fund: Water Treatment

Description & 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 does so in a manner which assures the highest possible quality of potable water for the residents of Mount Pleasant. In fulfilling this responsibility, Water Treatment personnel operate and maintain the Lake Bob Sandlin Raw Water Pump Station and in-take structure, the Lake Tankersley booster pump station, raw water storage facility of 10 million gallons, four ground storage facilities with a total capacity of 5.5 million gallons, three elevated water storage tanks with a total capacity of 1.8 million gallons, the City's Water Treatment Plant which has a treatment capacity of 12 MGD (million gallons per day) 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 for emergency water supply. Average daily water production is approximately 8.0 million gallons.

Organizational Chart



Functions

SUPPLY CLEANEST WATER POSSIBLE

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

COMPLY WITH STATE & FEDERAL RULES

Respond appropriately to State and Federal mandates and regulatory requirements.

MAINTENANCE

Maintain water and distribution system.

Initiatives

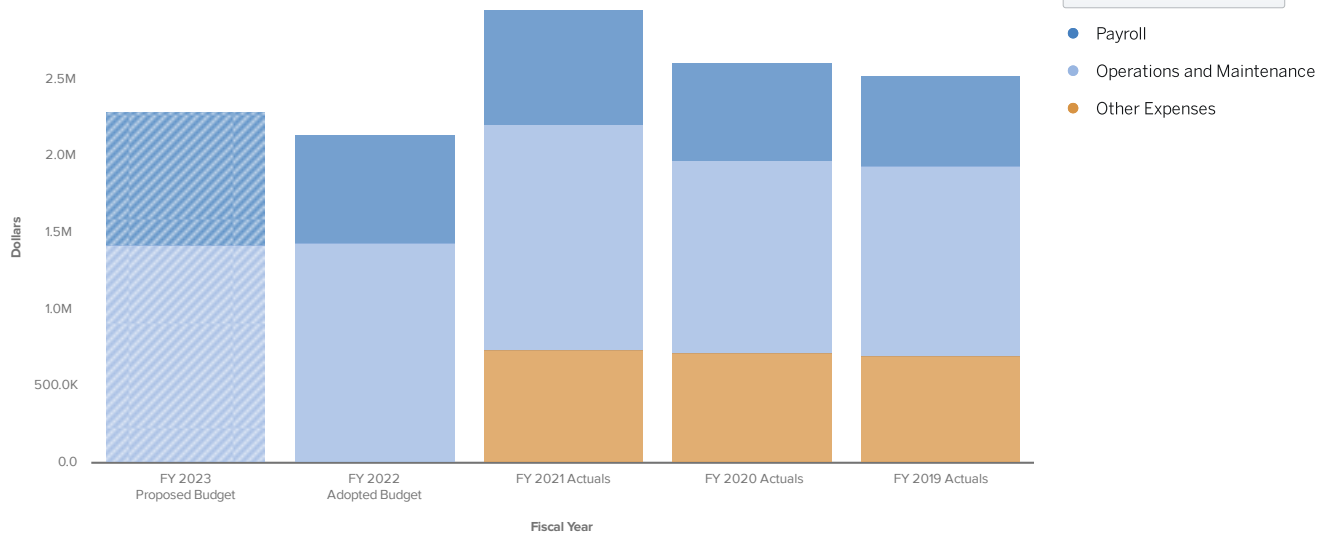
1. Maintains Supervisory Control and Data Acquisition (SCADA) wireless readings on water pumping stations.
2. Operates water treatment plant, storage, and pumping facilities.
3. Operates and maintains water lines.
4. Performs required monitoring for public health.

Utility Fund Budget Summary

Utility 733 Water Treatment

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$776,561	\$634,392	\$662,327	\$568,021	\$525,759
Benefits	\$85,911	\$77,180	\$74,669	\$68,892	\$64,995
PAYROLL TOTAL	\$862,472	\$711,572	\$736,996	\$636,913	\$590,753
Operations and Maintenance					
Operation	\$632,450	\$582,450	\$574,065	\$578,890	\$653,780
Contractual	\$150,500	\$130,500	\$129,933	\$89,709	\$103,811
Supplies	\$448,000	\$398,000	\$398,536	\$423,222	\$408,516
Repairs & Maintenance	\$192,250	\$170,250	\$296,046	\$158,050	\$79,502
Equipment Repairs	\$300	\$300	\$67,448	\$7,921	\$1,454
Capital	\$5,000	\$155,000	\$12,927	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$1,428,500	\$1,436,500	\$1,478,954	\$1,257,791	\$1,247,063
Other Expenses					
Non-Departmental Expenses	\$0	\$0	\$736,623	\$719,179	\$696,862
OTHER EXPENSES TOTAL	\$0	\$0	\$736,623	\$719,179	\$696,862
TOTAL	\$2,290,972	\$2,148,072	\$2,952,574	\$2,613,882	\$2,534,679

Visualization



Fiscal Year 2022 Accomplishments

- School Street Water Tower
- Started rehab on 1MGD and .4MGD water storage tank

Fiscal Year 2023 Goals and Objectives

- Complete 1MGD and .4 MGD storage tanks
- Filter Media Rehab LBS water Plant
- Hwy 271 1 MGD Elevated storage tank Rehab



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Increase training				Safe & Stable
Measure				
Complete training hours	4	4180	100	

Personnel Summary

Utility Water Treatment FTE by Position Name

Position Name	2023
Allocated FTE Count	
DIRECTOR OF UTILITIES	1.00
OPERATOR III	1.00
OPERATOR I	5.00
OPERATOR II	3.00
ALLOCATED FTE COUNT	10.00



Utility Fund: Fresh Water Supply

Description & Mission Statement

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

Utility Fund Budget Summary

Fresh Water Supply

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Contractual	\$1,430,000	\$1,447,350	\$1,533,434	\$1,436,839	\$566,643
OPERATIONS AND MAINTENANCE TOTAL	\$1,430,000	\$1,447,350	\$1,533,434	\$1,436,839	\$566,643
TOTAL	\$1,430,000	\$1,447,350	\$1,533,434	\$1,436,839	\$566,643

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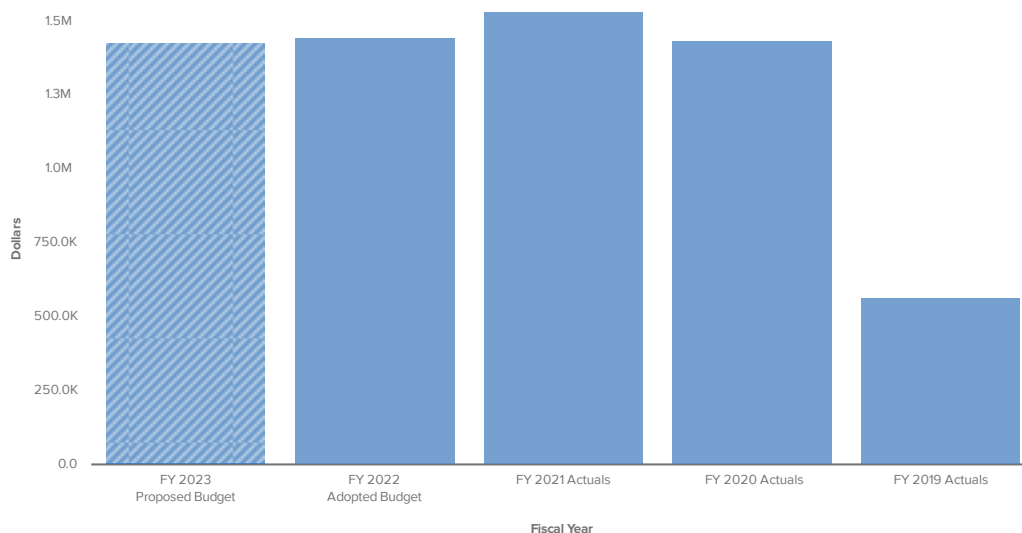
EXPENSES UTILITY FUND FRESH WATER SUPPLY NO PROGRAM



Sort By Chart of Accounts

● Operations and Maintenance

Visualization



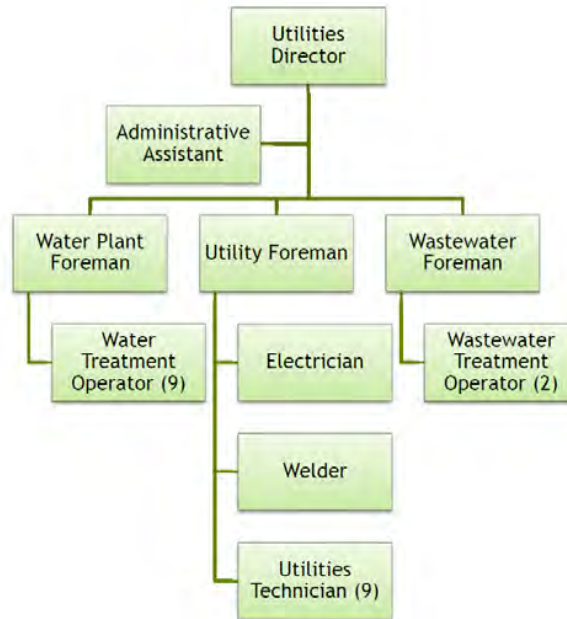


Utility Fund: Wastewater Plants

Description & 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), the Wastewater Plants are 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 million gallons per day (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.

Organizational Chart



Functions

MAINTAIN A HEALTHY ENVIRONMENT

Increase safety awareness in order to reduce occupational injuries.

COMPLY WITH STATE & FEDERAL RULES

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

Initiatives

1. Maintains Supervisory Control and Data Acquisition (SCADA) wireless readings on water pumping stations.
2. Operates sewer treatments plant, storage and pumping facilities.
3. Perform required monitoring for public health.

Utility Fund Budget Summary

Wastewater Plants

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$213,816	\$180,032	\$199,131	\$215,287	\$190,194
Benefits	\$36,462	\$26,636	\$28,361	\$22,903	\$22,453
PAYROLL TOTAL	\$250,278	\$206,668	\$227,492	\$238,190	\$212,647
Operations and Maintenance					
Operation	\$180,530	\$150,530	\$157,439	\$142,624	\$152,530
Contractual	\$86,000	\$82,000	\$56,689	\$47,260	\$48,286
Supplies	\$100,926	\$82,400	\$102,276	\$77,863	\$80,077
Repairs & Maintenance	\$63,000	\$63,000	\$53,115	\$72,211	\$76,190
Equipment Repairs	\$200	\$200	\$82,721	\$2,163	\$4,033
Capital	\$50,000	\$50,000	\$13,132	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$480,656	\$428,130	\$465,372	\$342,121	\$361,116
Other Expenses					
Non-Departmental Expenses	\$0	\$0	\$403,636	\$426,648	\$401,168
OTHER EXPENSES TOTAL	\$0	\$0	\$403,636	\$426,648	\$401,168
TOTAL	\$730,934	\$634,798	\$1,096,501	\$1,006,959	\$974,931

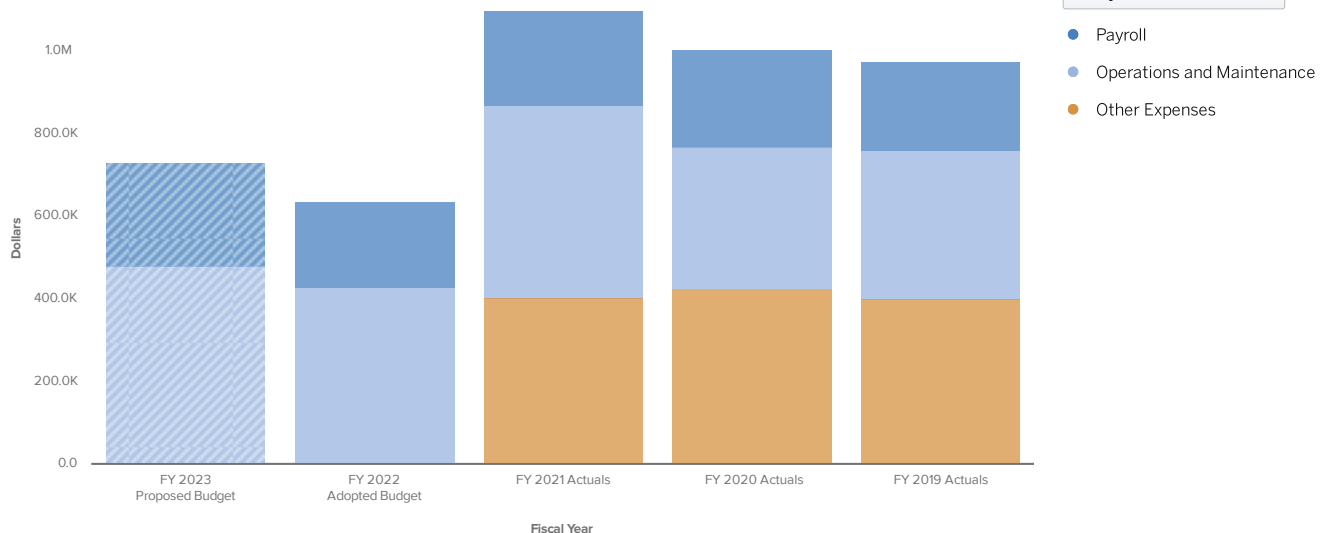
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EXPENSES UTILITY FUND WASTEWATER PLANTS NO PROGRAM



Visualization

Sort By Chart of Accounts





Fiscal Year 2022 Accomplishments

- Maintain the daily operations of wastewater treatment plants (WWTP).
- Maintain daily, weekly and monthly lab results.
- Reporting monthly Discharge Monitoring Report (DMR) to TCEQ on time.

Fiscal Year 2023 Goals and Objectives

- New WWTP design build with Engineers.
- West Loop design build with Engineers.
- Maintain daily operations of WWTP during construction of new WWTP.



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Increase training				Safe & Stable
Measure				
Complete training hours	4	480	80	

Personnel Summary

Utility Wastewater FTE by Position Name

Position Name	2023
Allocated FTE Count	
OPERATOR I	2.00
FOREMAN	1.00
ALLOCATED FTE COUNT	3.00

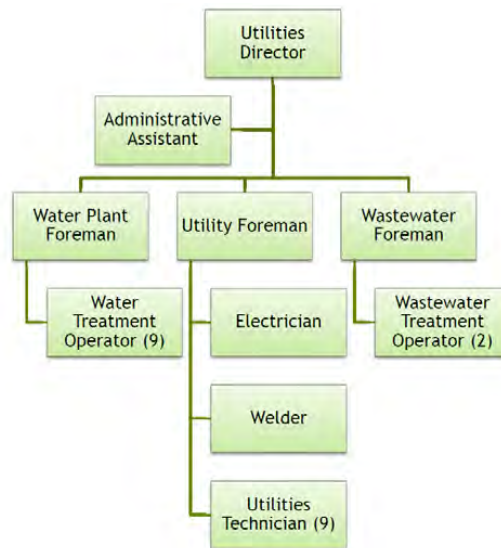


Utility Fund: Utility Department

Description & 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, 1,000 fire hydrants and associated equipment 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 5,300 active water meters, the installation of new water meters, and the cleaning of sewer lines and manholes.

Organizational Chart



Functions

INSTALL NEW WATER METERS

Installation of the automated metering infrastructure (AMI).

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

Initiatives

1. Construct water and sewer improvements.
2. Directs and manages infrastructure systems.
3. Maintains 5,300 wireless water meters with Automated Meter Reading (AMR).
4. Makes water/sewer taps.
5. Operates and maintains sewer lines and lift stations.
6. Perform customer service at customers' service addresses.

Utility Fund Budget Summary

Utility Department

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$823,839	\$771,591	\$799,718	\$655,039	\$697,909
Benefits	\$138,754	\$116,570	\$116,042	\$37,573	\$95,757
PAYROLL TOTAL	\$962,593	\$888,161	\$915,760	\$692,612	\$793,665
Operations and Maintenance					
Operation	\$33,800	\$36,550	\$29,541	\$40,665	\$40,383
Contractual	\$20,000	\$20,000	\$7,542	\$8,237	\$27,894
Supplies	\$800	\$600	\$544	\$28,337	\$36,782
Repairs & Maintenance	\$280,000	\$265,000	\$250,912	\$194,626	\$221,936
Equipment Repairs	\$4,500	\$4,500	\$18,173	\$38,517	\$35,376
Capital	\$70,000	\$144,000	\$14,323	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$409,100	\$470,650	\$321,035	\$310,382	\$362,373
Other Expenses					
Non-Departmental Expenses	\$0	\$0	\$691,257	\$706,412	\$707,029
OTHER EXPENSES TOTAL	\$0	\$0	\$691,257	\$706,412	\$707,029
TOTAL	\$1,371,693	\$1,358,811	\$1,928,051	\$1,709,406	\$1,863,068

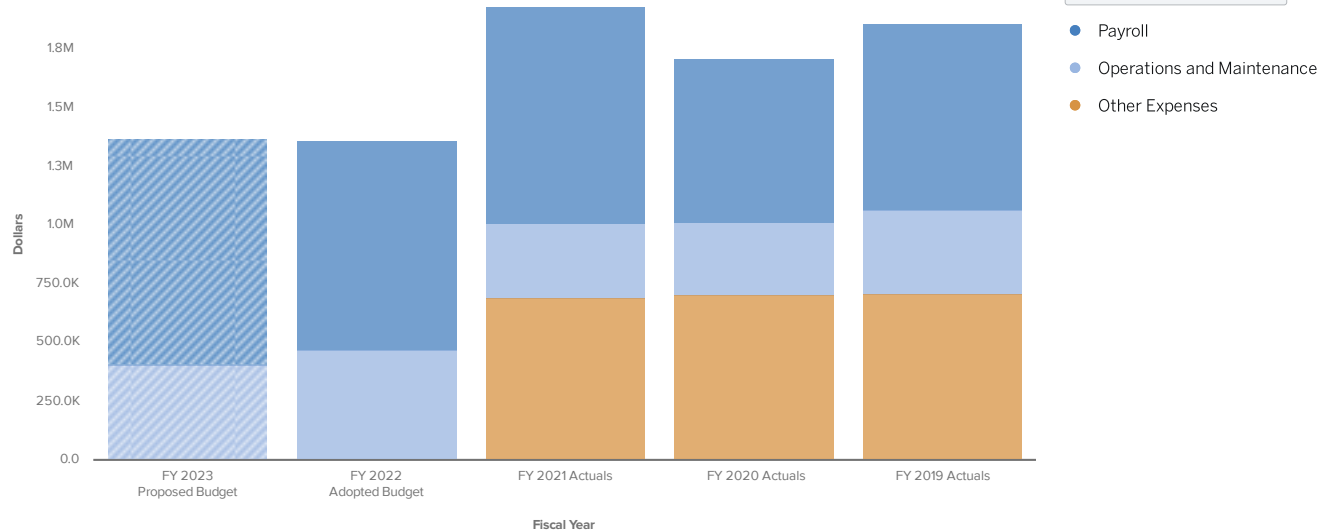
Broken down by

EXPENSES



Visualization

Sort By Chart of Accounts ▾





Fiscal Year 2022 Accomplishments

- Camp Langston sewer line
- Basin Sewer Line Project
- West Loop 10" water line
- Sewer rehab 1st St. to Arkansas St.
- Diamond C water line
- 24" Water line project

Fiscal Year 2023 Goals and Objectives

- Big Tex Sewer Lift station
- Big Tex water line
- Northside water line (Capps)
- Northside sewer line (Capps)



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Increase training				Safe & Stable
Measure				
Complete training hours	4	420	200	

Personnel Summary

Utility Department FTE by Position Name

Position Name	2023
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT	1.00
TECHNICIAN I	4.00
TECHNICIAN III	1.00
WELDER	1.00
ELECTRICIAN	1.00
TECHNICIAN II	3.00
FOREMAN	1.00
ALLOCATED FTE COUNT	12.00

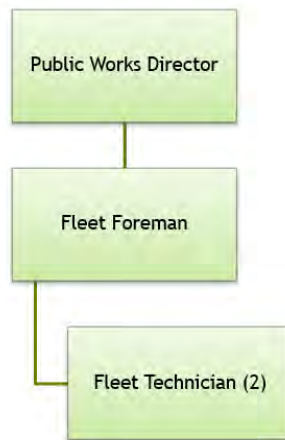


Utility Fund: Fleet Services

Description & Mission Statement

The Fleet Services Division of the Public Works 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 vehicles and equipment for departments including Police, Fire, Public Works, Code Enforcement, and Streets.

Organizational Chart



Functions

KEEP MECHANICS INFORMED

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

WORK PRODUCTIVELY

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

FLEET MAINTENANCE

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

Initiatives

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

Utility Fund Budget Summary

Utility Fleet Services

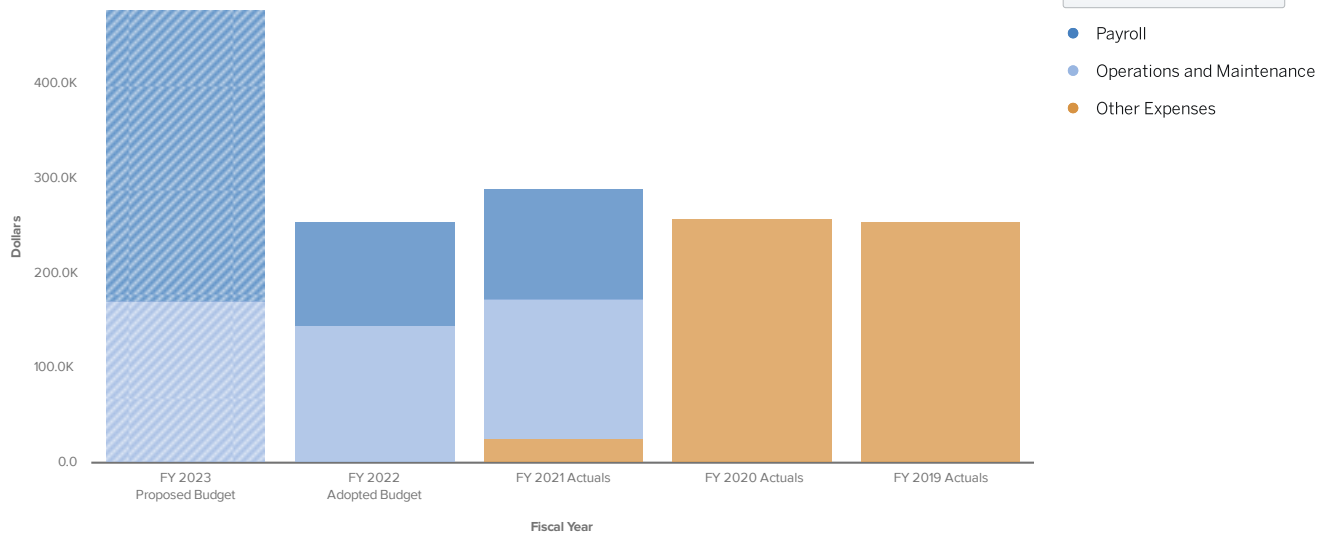
	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$269,324	\$92,064	\$98,582	\$0	\$0
Benefits	\$37,630	\$17,765	\$17,148	\$0	\$0
PAYROLL TOTAL	\$306,954	\$109,829	\$115,730	\$0	\$0
Operations and Maintenance					
Supplies	\$81,000	\$60,000	\$45,721	\$0	\$0
Repairs & Maintenance	\$30,000	\$25,000	\$47,617	\$0	\$0
Equipment Repairs	\$60,000	\$60,000	\$54,707	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$171,000	\$145,000	\$148,044	\$0	\$0
Other Expenses					
Non-Departmental Expenses	\$0	\$0	\$26,044	\$257,675	\$254,454
OTHER EXPENSES TOTAL	\$0	\$0	\$26,044	\$257,675	\$254,454
TOTAL	\$477,954	\$254,829	\$289,818	\$257,675	\$254,454

Broken down by

EXPENSES UTILITY FUND FLEET SERVICES NO PROGRAM



Visualization



Fiscal Year 2022 Accomplishments

Kept city vehicles maintained and provide cost effective repairs and maintenance on vehicles.

Fiscal Year 2023 Goals and Objectives

1. Maintain city vehicles and equipment to keep all city vehicles in service..
2. Act as the primary repair, preventive maintained and support facility for heavy duty vehicles and equipment
3. Maintain a city-wide operational readiness rate at least 90%.

Personnel Summary

Utility Fleet FTE by Position Name

Position Name	2023
Allocated FTE Count	
FLEET TECH III	0.50
FLEET TECH I	1.00
ALLOCATED FTE COUNT	1.50



Utility Fund: Non-Departmental

Description & Mission Statement

Utility Non-Departmental accounts for Utility Fund expenditures which are non-departmental in nature. Non-departmental expenditures are those expenditures that do not readily pertain to any specific department. Included in this department is the Utility Fund Contingency for Water and Sewer.

Functions

RESERVE FUNDS

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

Utility Fund Budget Summary

Non-Departmental

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Benefits	\$0	\$25,000	\$0	\$0	\$0
PAYROLL TOTAL	\$0	\$25,000	\$0	\$0	\$0
Operations and Maintenance					
Operation	\$214,300	\$220,135	\$101,562	\$22,896	\$6,498
Supplies	\$0	\$15,000	\$0	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$214,300	\$235,135	\$101,562	\$22,896	\$6,498
Other Expenses					
Non-Departmental Expenses	\$839,829	\$1,068,780	\$750,000	\$843,425	\$776,032
OTHER EXPENSES TOTAL	\$839,829	\$1,068,780	\$750,000	\$843,425	\$776,032
TOTAL	\$1,054,129	\$1,328,915	\$851,562	\$866,321	\$782,530

Broken down by

EXPENSES

UTILITY FUND

NON-DEPARTMENTAL

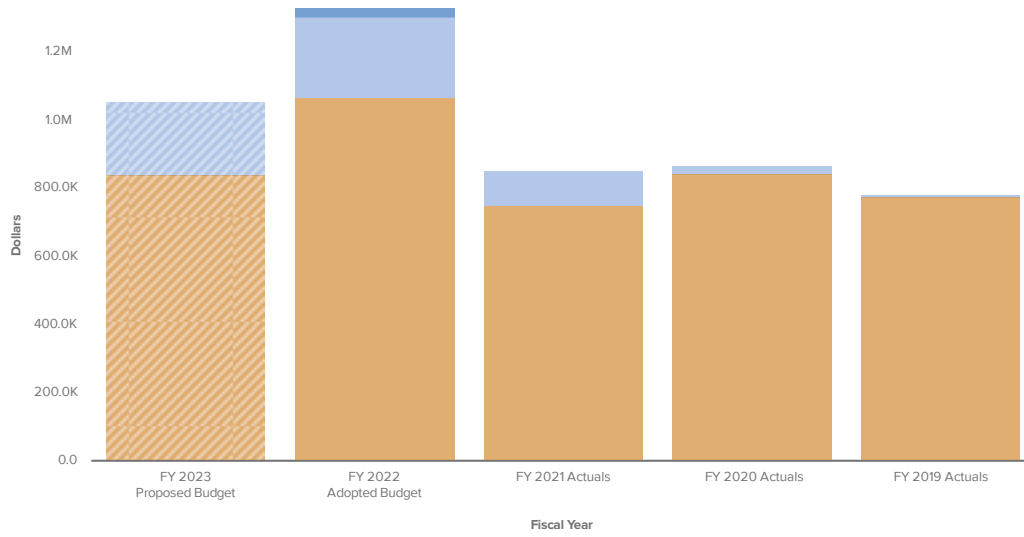
NO PROGRAM



Visualization

Sort By Chart of Accounts

- Payroll
- Operations and Maintenance
- Other Expenses





Description & 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 fuel. A seven-member Airport Board, appointed by the City Council, serves in an advisory capacity in all matters pertaining to the Regional Airport. Mount Pleasant Regional Airport provides a safe, efficient and customer-focused airport to serve aviation needs in Northeast Texas, and continues to help grow the aviation related businesses on the airport.

Organizational Chart



Functions

MARKET AVAILABLE PROPERTY

Market available land to commercial developers.

MARKET ATTRACTION & SUSTAINABILITY

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

Initiatives

To provide excellent customer service to our clients and to incentivize business growth by commercial developers looking for runway access.

Airport Fund Budget Summary

Airport Fund Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$250,824	\$222,161	\$234,284	\$215,045	\$210,149
Benefits	\$45,988	\$30,656	\$36,495	\$46,885	\$27,651
PAYROLL TOTAL	\$296,812	\$252,817	\$270,779	\$261,930	\$237,800
Operations and Maintenance					
Operation	\$54,400	\$61,400	\$53,124	\$52,164	\$54,505
Contractual	\$0	\$8,000	\$16,527	\$7,960	\$7,024
Supplies	\$11,000	\$11,300	\$9,126	\$11,769	\$12,060
Repairs & Maintenance	\$707,000	\$488,500	\$395,881	\$366,609	\$445,032
Equipment Repairs	\$8,000	\$10,000	\$5,447	\$6,556	\$12,921
Capital	\$6,399	\$6,000	\$0	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$786,799	\$585,200	\$480,105	\$445,058	\$531,543
Other Expenses					
Non-Departmental Expenses	\$50,000	\$50,000	\$677,206	\$569,013	\$593,836
OTHER EXPENSES TOTAL	\$50,000	\$50,000	\$677,206	\$569,013	\$593,836
TOTAL	\$1,133,611	\$888,017	\$1,428,091	\$1,276,000	\$1,363,179

Broken down by

EXPENSES

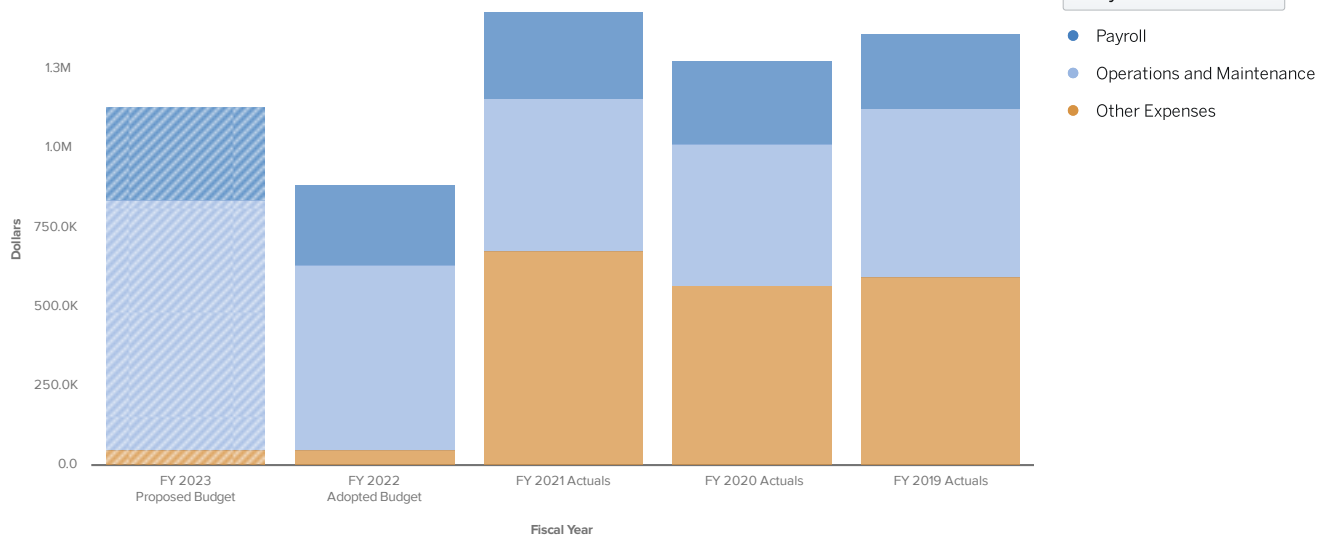
AIRPORT FUND

General Government

NO PROGRAM



Visualization





Fiscal Year 2022 Accomplishments

- Completed grading of Southwest Hangar Development Area.
- Five new corporate hangar sites, ready for lease.

Fiscal Year 2023 Goals and Objectives

- Develop additional 25 acres of airport property for future aircraft hangars. Project to include storm drainage, needed grading and corporate taxiway extension.
- FAA funding for this project will be through IIJA grant and NPE funding.



Performance Measures

Department Objective	FY 2021 Result	FY 2022 Result	FY2023 Goal	Citywide Goal
Increase number of clients served				Smart Growth
Measure				
Increase number of based aircraft	128	130	132	
Increase monthly average of aircraft operations	634	662	685	
Increase number of corporate or privately owned hangars	14	15	16	

Personnel Summary

Airport FTE by Position Name

Position Name	2023
Allocated FTE Count	
AIRPORT MANAGER	1.00
AIRPORT MAINTENANCE I	2.00
ALLOCATED FTE COUNT	3.00



Airport Grant

TXDOT Ramp Grant Fund

Description & Mission Statement

The TXDOT Ramp Grant Fund accounts for money received by the Mount Pleasant Regional Airport for the Ramp Grant from Texas Department of Transportation.

Airport Grant Fund Budget Summary

Airport Grant - TXDOT Ramp

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Contractual	\$0	\$0	\$0	\$5,966	\$5,966
Repairs & Maintenance	\$0	\$100,000	\$655	\$11,310	\$62,241
Capital	\$50,000	\$65,000	\$148,628	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$50,000	\$165,000	\$149,283	\$17,276	\$68,207
Other Expenses					
Non-Departmental Expenses	\$0	\$0	\$0	\$139,028	\$0
OTHER EXPENSES TOTAL	\$0	\$0	\$0	\$139,028	\$0
TOTAL	\$50,000	\$165,000	\$149,283	\$156,304	\$68,207

Broken down by

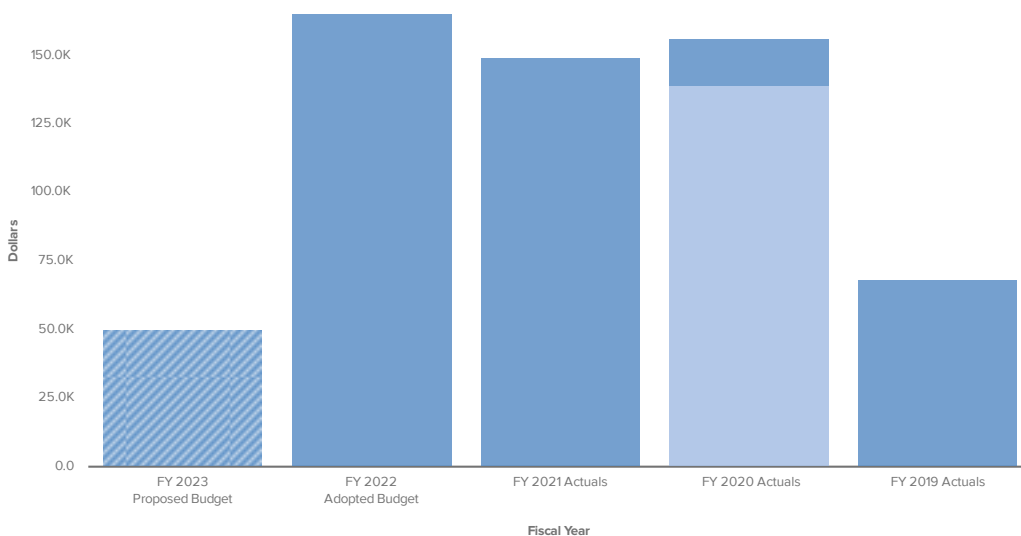
EXPENSES TXDOT RAMP GRANT FUND General Government NO PROGRAM



Visualization

Sort By Chart of Accounts ▾

- Operations and Maintenance
- Other Expenses





Library Contributions

Description & Mission Statement

The Library Contribution Fund accounts for all monetary donations made to the Mount Pleasant Public Library in memory or in honor of an individual or just for contributions.

Library Contribution Fund Budget Summary

Library Contribution Expense

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Supplies	\$0	\$0	\$0	\$0	\$590
Capital	\$25,521	\$16,000	\$3,466	\$3,958	\$458
OPERATIONS AND MAINTENANCE TOTAL	\$25,521	\$16,000	\$3,466	\$3,958	\$1,048
TOTAL	\$25,521	\$16,000	\$3,466	\$3,958	\$1,048

Broken down by

EXPENSES

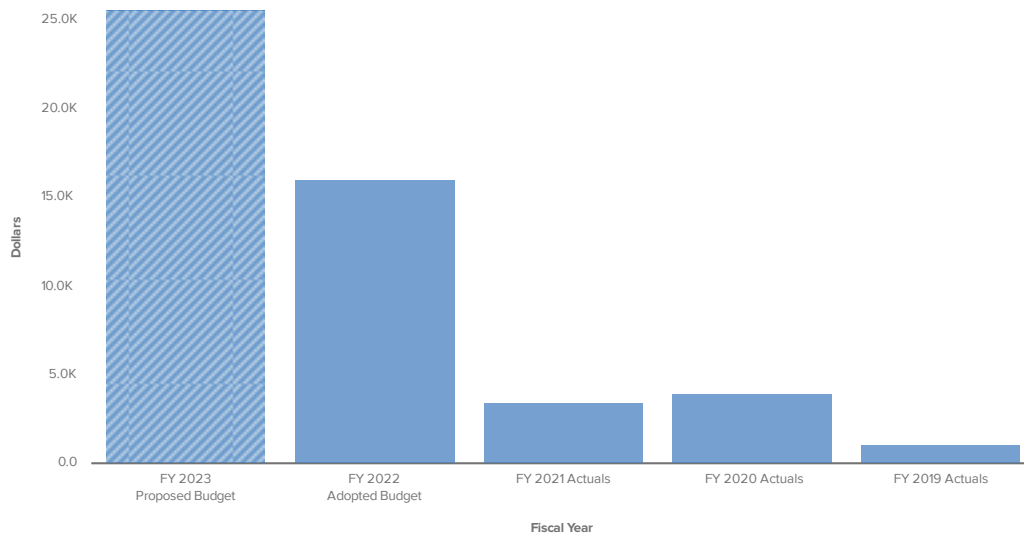
LIBRARY CONTRIBUTION FUND

General Government

NO PROGRAM



Visualization



Sort By Chart of Accounts

Operations and Maintenance



PEG Fund

Public, Educational, and Governmental Funds

Description & Mission Statement

The PEG Fund was set up during fiscal year 2012-2013 to account for funds received from the local cable company.

PEG Fund Budget Summary

PEG Fund

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Contractual	\$362,318	\$334,318	\$8,000	\$15,854	\$0
Supplies	\$25,300	\$28,000	\$0	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$387,618	\$362,318	\$8,000	\$15,854	\$0
TOTAL	\$387,618	\$362,318	\$8,000	\$15,854	\$0

Broken down by

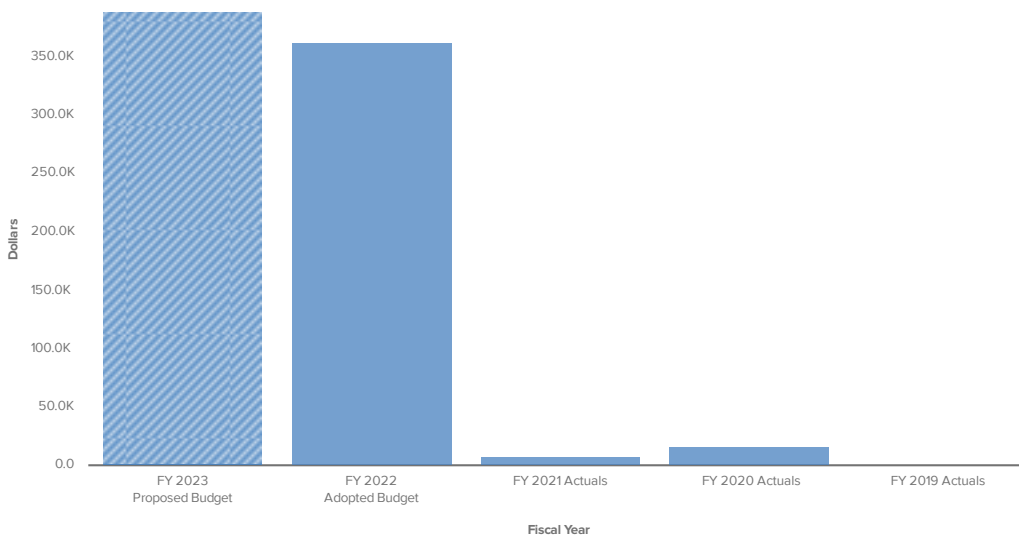
EXPENSES ▼ PEG FUNDS ▼ General Government ▼ NO PROGRAM



Sort By Chart of Accounts ▼

● Operations and Maintenance

Visualization





Cemetery Fund

Description & Mission Statement

The Mount Pleasant Cemetery Fund maintains cemeteries in Mount Pleasant through the provision of maintenance and upkeep services. As a result of an election held on April 6th, 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, this rate is \$0.0028 per \$100.00 for Fiscal Year 2023. A five-member Cemetery Board, appointed by City Council, serves in an advisory capacity in all matters pertaining to the Cemetery.

Functions

CEMETERIES

To provide burial opportunities to members of the community and their loved ones.

Initiatives

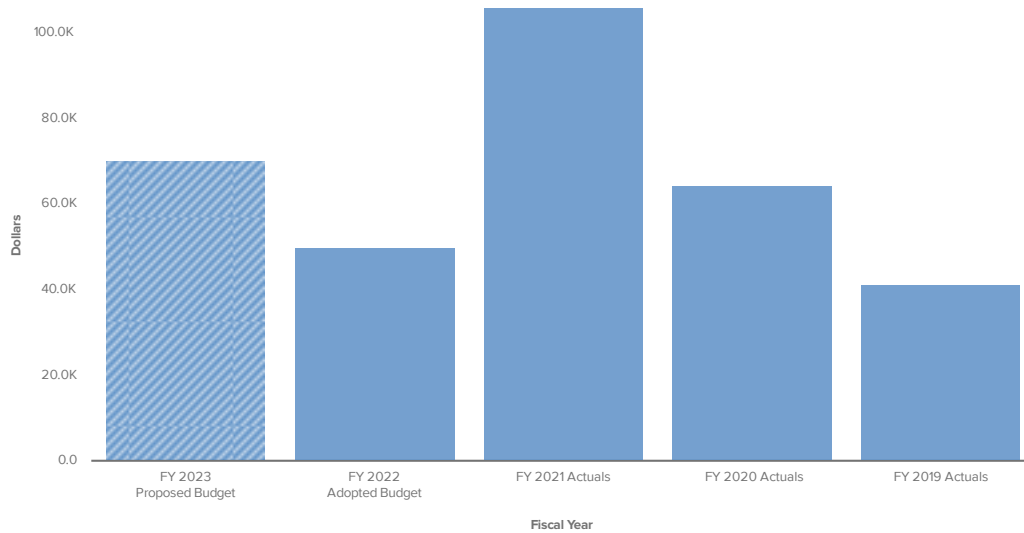
Maintenance, beautification, and sale of plots at Mount Pleasant cemeteries.

Cemetery Fund Budget Summary

Cemetery Fund

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Operation	\$20,000	\$1,900	\$1,838	\$1,750	\$1,750
Contractual	\$34,000	\$34,800	\$62,878	\$39,493	\$39,725
Engineering	\$0	\$0	\$41,141	\$0	\$0
Repairs & Maintenance	\$16,200	\$10,700	\$0	\$5,713	\$0
Miscellaneous	\$25	\$2,600	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$17,595	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$70,225	\$50,000	\$105,857	\$64,551	\$41,475
TOTAL	\$70,225	\$50,000	\$105,857	\$64,551	\$41,475

Visualization



FY 2022 Accomplishments

1. Completed Pavilion at Cortznes Cemetery for graveside services.
2. Purchase of additional land in Cortznes for cemetery use.
3. Added new fencing around Cortznes to improve the look of the Cemetery
4. Installed arch backed benches in Cortznes Cemetery pavilion
5. Installed Cemsites - a new gravesite cemetery plot management system
6. Update of cemetery sites into new system registry and ensure accuracy of burials for Cortznes cemetery.
7. Purchase and installed bronze plaque and benchmark sign at Cortznes Cemetery.
8. Purchased and installed concrete markers at all City cemetery sites.

FY 2023 Goals & Objectives

1. Update of cemetery sites into new system registry and ensure accuracy of burials for Edward cemetery.
2. Replat land purchased for future graves sites at Cortznes
3. Educate the public on the general rules of the City cemetery

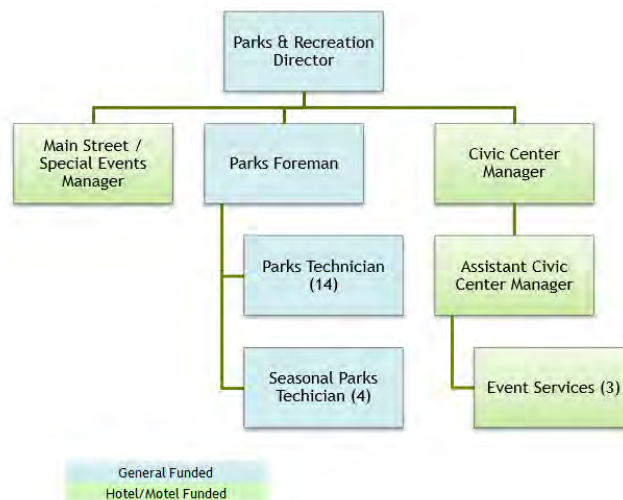




Description & Mission Statement

The Hotel/Motel Tax is a local tax 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. The Tourism 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 the Main Street America Program. The Mount Pleasant Civic Center enhances the quality of life in Mount Pleasant through the provision of facilities for cultural and entertainment events, as well as for more traditional events and activities such as educational and training programs, conventions, meetings, banquets and reunions. Constructed entirely through private donations in 1976, the Civic Center provides the following meeting facilities: the Main Hall, the Walnut Room, the Gold Room, the Bronze Room, 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. The Mount Pleasant Community Center is scheduled to open in December 2022 and will house basketball courts, indoor soccer courts, a kitchen, and classroom space.

Organizational Chart



Functions

CIVIC CENTER AND COMMUNITY CENTER AT OAKLAWN

To provide high quality facilities that provide citizens with multiple rental opportunities with several space options.

SPECIAL EVENTS

To provide opportunities to our citizens to enjoy family-friendly events (Boots and Bells, Pine Fest, Juneteenth Celebration).

MAIN ST. AND DOWNTOWN CENTRAL BUSINESS DISTRICT

To provide our downtown business merchants support with economic vitality, design, promotion, and organization efforts.

Initiatives

- Support local organizations and care of recreational sports facilities
- Maintain facilities and provide top-notch customer service for rental opportunities
- Plan and execute City of MP special events
- Support local downtown businesses with four-point approach

Hotel/Tourism/Civic Center Budget Summary

Hotel/Tourism/Civic Center

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$360,105	\$316,448	\$184,096	\$202,950	\$234,602
Benefits	\$55,681	\$54,561	\$35,301	\$34,246	\$32,046
PAYROLL TOTAL	\$415,786	\$371,009	\$219,397	\$237,195	\$266,648
Operations and Maintenance					
Operation	\$92,900	\$99,900	\$104,432	\$67,805	\$71,134
Contractual	\$306,140	\$223,140	\$257,444	\$190,045	\$211,243
Supplies	\$31,880	\$17,060	\$23,107	\$22,297	\$75,425
Repairs & Maintenance	\$6,361	\$10,500	\$5,163	\$9,589	\$8,199
Equipment Repairs	\$2,000	\$1,000	\$2,225	\$2,245	\$4,944
Capital	\$75,000	\$135,000	\$319,139	\$24,326	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$514,281	\$486,600	\$711,510	\$316,306	\$370,945
Other Expenses					
Non-Departmental Expenses	\$532,860	\$482,860	\$489,395	\$301,635	\$414,007
OTHER EXPENSES TOTAL	\$532,860	\$482,860	\$489,395	\$301,635	\$414,007
TOTAL	\$1,462,927	\$1,340,469	\$1,420,302	\$855,137	\$1,051,600

Broken down by

EXPENSES

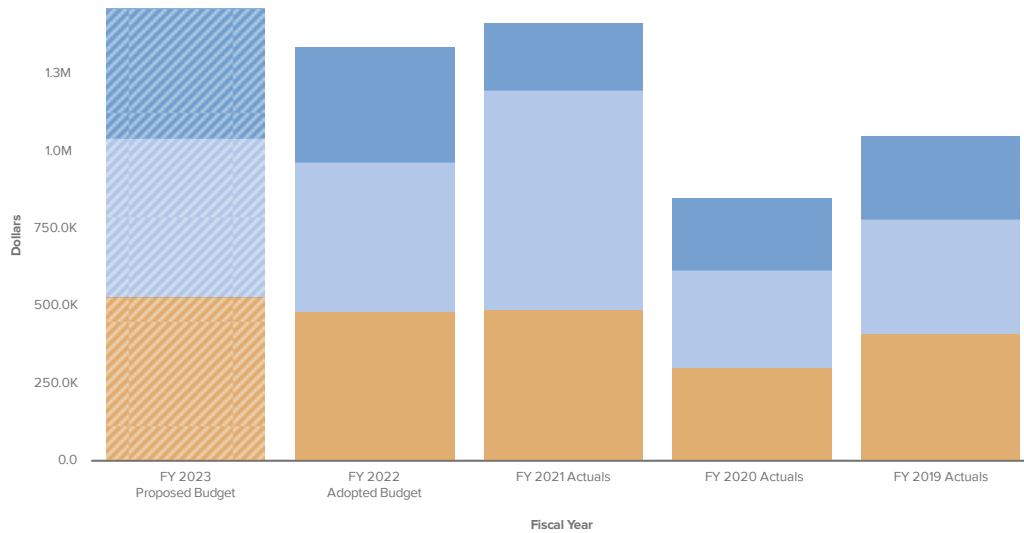
Special Revenue

General Government

NO PROGRAM



Visualization



Sort By Chart of Accounts

- Payroll
- Operations and Maintenance
- Other Expenses



FY 2022 Accomplishments

Completed the 2nd year of the Boots 'n' Bells, Pinefest, and Juneteenth Special Events.

FY 2023 Goals & Objectives

Complete and open the Pilgrim's Community Center at Oaklawn.
 Complete sewer line upgrades and renovations at the Civic Center.



Personnel Summary

HOT Fund FTE by Position Name

Position Name	2023
Allocated FTE Count	
CIVIC CENTER MANAGER	1.00
EVENT SERVICES II	1.00
MAIN STREET/SP EVENTS MANAGE	1.00
EVENT SERVICES I	2.00
ASSISTANT CIVIC CENTER MANAGER	1.00
ALLOCATED FTE COUNT	6.00



Industrial Development Fund

Mount Pleasant...a Micropolitan Commercial Center of Activity

Description & Mission Statement

The City of Mount Pleasant, Texas Industrial Development Corporation (IDC), dba Mount Pleasant Economic Development Corporation's (MPEDC) is Type A economic development corporation operating pursuant to Chapters 501 to 504 of the Texas Local Government Code. As such, IDC's focus is to create and support economic development initiatives designed to diversify and strengthen the tax base. IDC "project" definition thresholds vary, but include efforts that support job creation, develop workforce pipelines and training, improve infrastructure, encourage private capital investment, and identify opportunities to address evolving business ecosystem needs. Sometimes IDC efforts are specific and focused on a single company or industry sector. At other times, IDC efforts are broader in scope, targeting more comprehensive or systemic alignments involving multiple stakeholders in the community.

History: In May, 1993, the citizens of Mount Pleasant voted for a 0.375 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.

Current: While IDC fund expenditures have defined permissible uses, its scope of assistance is not limited. The organization also provides technical assistance, business research and data, and business counseling to local small businesses, startups, and potential investors. Business expertise includes retail development. For example, the IDC provided technical assistance and early road mapping enabling the development of Chick-fil-A on the NE corner of Jefferson Ave and US Highway 67. In 2021, the City of Mount Pleasant transferred an unused Revolving Loan Fund (RLF) to the IDC. The RLF has an available balance of more than \$230,000 to assist all business types, including retail, startup, and service sector firms.

The MPEDC is governed by a Board which consists of 5 members of the community who are appointed by the City Council.

Organizational Chart



Functions

PROMOTION & EXECUTION

Exists to promote Mount Pleasant as a premier location for business, targeting key industries that provide high wage jobs and future sustainability for the community. This includes:

- Business attraction
- Business retention and expansion
- Small business development and entrepreneurship
- Familiarization and awareness campaigns
- Website development, tradeshow, & traditional marketing
- Respond to 3rd party and self-generated leads
- Perform research as the community's premiere business data repository
- Workforce development and workforce pipeline support
- Real estate (land, facility & neighborhood) development & re-development projects
- Loans & grant programs for approved businesses
- Finance & access to capital programming
- Business technical assistance

EVALUATION

A primary point of contact for businesses, site selectors, developers, and community stakeholders for the technical expertise and support services necessary to properly evaluate opportunities within the City.

Initiatives

To promote and support industrial growth in the City of Mount Pleasant.

Industrial Development Fund Budget Summary

Industrial Development

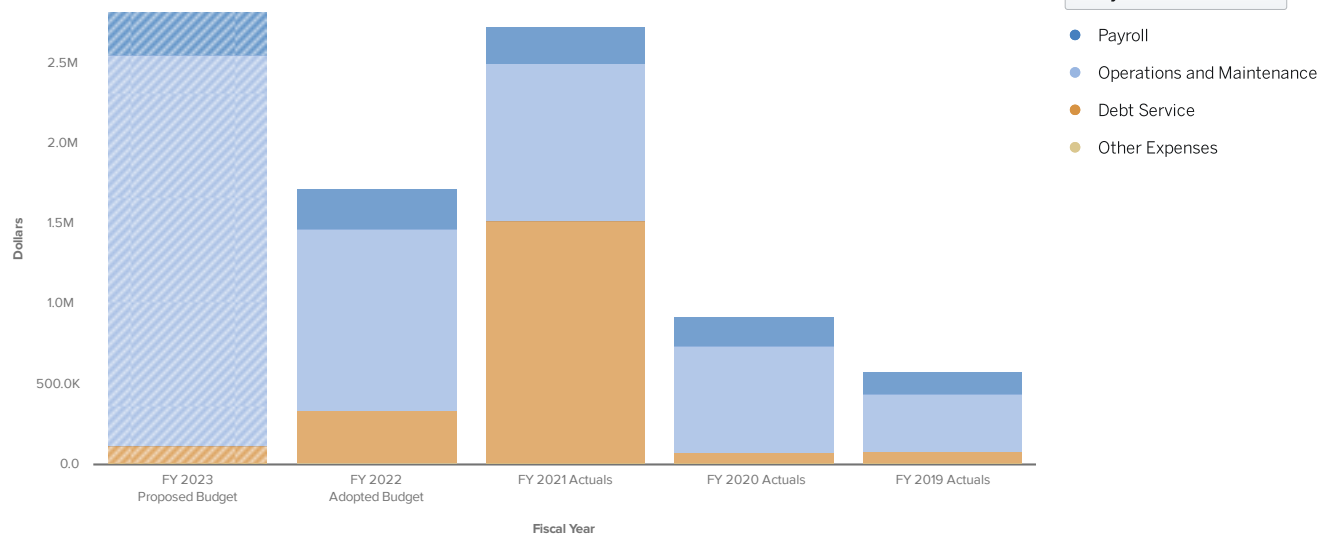
	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Payroll					
Salaries	\$235,858	\$222,704	\$202,241	\$161,183	\$128,100
Benefits	\$33,237	\$26,176	\$26,325	\$18,790	\$16,905
PAYROLL TOTAL	\$269,095	\$248,880	\$228,566	\$179,972	\$145,005
Operations and Maintenance					
Operation	\$305,333	\$183,333	\$145,954	\$125,938	\$92,153
Contractual	\$1,360,000	\$900,000	\$423,269	\$516,300	\$222,335
Supplies	\$41,000	\$10,117	\$5,388	\$5,329	\$8,759
Repairs & Maintenance	\$95,000	\$45,000	\$28,850	\$16,900	\$33,105
Capital	\$640,000	\$0	\$377,861	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$2,441,333	\$1,138,450	\$981,323	\$664,467	\$356,353
Debt Service					
Debt Service	\$100,100	\$322,470	\$1,508,895	\$65,055	\$74,941
DEBT SERVICE TOTAL	\$100,100	\$322,470	\$1,508,895	\$65,055	\$74,941
Other Expenses					
Non-Departmental Expenses	\$15,000	\$15,000	\$15,000	\$11,183	\$10,000
OTHER EXPENSES TOTAL	\$15,000	\$15,000	\$15,000	\$11,183	\$10,000
TOTAL	\$2,825,528	\$1,724,800	\$2,733,784	\$920,677	\$586,299

Broken down by

EXPENSES Industrial Development Funds General Government NO PROGRAM



Visualization



Personnel Summary

MPEDC FTE by Position Name

Position Name	2023
Allocated FTE Count	
EXECUTIVE ASSISTANT	1.00
EXECUTIVE DIRECTOR OF IF	1.00
ALLOCATED FTE COUNT	2.00



Other Funds

- **Municipal Court Child Fee**

This special court cost under Art. 102.014 code of criminal procedures for convictions of moving Code of Criminal Procedure for convictions of moving traffic violations in school crossing zones and passing a school bus. For cities under 850,000 population, it shall be used first to fund school crossing guards, with any excess expended for programs designed to enhance public safety and security. Because Mount Pleasant does not have a school crossing program, the funds are used for other child safety expense

- **Municipal Court Building Security Fee**

The Building security Fee are generated from court cost paid by offenders. By law these revenue can only be spent on specified security for the court.

- **Municipal Court Technology Fee**

The Technology Fee are generated from court cost paid by offenders. By law these revenue can only be spent on specified technology for the court.

- **Capital Replacement Fund**

The purpose of this fund is to fund capital assets. The dollars for these assets are intended to come from the savings from previous fiscal years and sale of assets that flow through the General Fund's fund balance along with contributions from other funds when the project will service multiple funds. Separating out recurring sources of revenue from one-time sources is considered a best practice for fiscal sustainability.

- **PEG Fund**

Public, Educational and Governmental (PEG) fees are a cable franchise fee. The funding is to be used for any combination of television production equipment, training, and government access airtime on a local cable system. The PEG Fund was set up during fiscal year 2012-2013 to account for funds received from the local cable company

- **Library Grants Fund**

The Library Grants 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**

The Library Contribution Fund accounts for all monetary donations made to the Mount Pleasant Public Library in memory or in honor of an individual or just for contributions.

- **Booker T Washington Contribution Fund**

The Booker T Washington Contribution Fund accounts for all sales of year books and monetary donations made to the Booker T Washington Community Center memorial in memory or in honor of the old Booker T Washington high school.

- **Shop with a Cop Donation fund**

The Shop with a Cop Fund accounts for donations received to foster positive relationships between youths and officers. Young kids from K-6th grade are selected each year during the holiday season to shop at one of the local area stores to purchase a gift for their immediate family.

- **Community Park Improvements Fund**

The Park Improvement Fund was set up for the transfer of funds from the General Fund, Parks & Recreation Department to this Capital Fund for improvements to the City Parks.

- **Selective Traffic Enforcement Program (STEP)**

This fund is used to account for grants provided by Texas Department of Public Safety to police department to enforce traffic safety laws such as speeding and safety belt use. This grant allows officers to focus additional efforts on speeding and seat belt usage in order to reduce fatalities, accidents and injuries.

- **Police Forfeitures Fund**

The Police Forfeitures Fund accounts for money seized during a drug seizure that has been released to the City by a court of law. According to Chapter 59, Article 6, Paragraph (d) of the Texas Code of Criminal Procedure, "Proceeds awarded under this chapter to a law enforcement agency may be spent by the public agency after a budget for the expenditures of the proceeds has been submitted to the governing body of the municipality."

- **Rescue Recovery Fund**

The Rescue Recovery Fund was set up during fiscal year 2012-2013 when the City Council approved the billing of fire rescue time at an accident.

- **Police Escrow Fund**

The Police Escrow Fund accounts for money or property seized from individuals during a drug arrest, that must be held until they may be awarded, by the Court, to the Police Department for disposition.

- **Animal Shelter Donation Fund**

The Animal Shelter Donation Fund was established during fiscal year 2012-2013 to allow donations to the Mount Pleasant Animal Shelter.

- **Car Seat Education Fund**

The Car seat Education program distributes and educates on proper child safety seat use. The goal is to reduce the number of motor vehicle crash (MVC) injuries and fatalities to unrestrained children in Texas

- **Police Donation Fund**

This fund accounts for all monetary donations made to the Mount Pleasant Police department.

- **Law Enforcement Educational Fund**

The Law Enforcement Educational Fund accounts for funds received from the Comptroller of Public Accounts.

- **Tobacco Enforcement Fund**

The Tobacco Enforcement Fund accounts for funds received from the Texas School Safety Center for Tobacco Enforcement stings operated in the city.

- **Rural Development Revolving Loan Fund**

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

City of Mount Pleasant
 Restricted Special Funds
 Ending Balance as of
 September 30, 2022

	Description of Fund	Book Balances
General	MUNICIPAL COURT CHILD FUND	19,841.65
	MC BLDG FEE	143,581.42
	MC TECH FEE	58,246.93
		<u>221,670.00</u>
Capital Fund - General	CAPITAL REPLACEMENT FUND	<u>277,201.36</u>
PEG Fund	PEG FUNDS	243,346.08
	LOGIC INVESTMENT	108,229.40
		<u>351,575.48</u>
Community Oriented	LIBRARY GRANT BANK	-
	LIBRARY CONTRIBUTION FUND	22,613.04
	CONTRIBUTIONS BOOKER T	2,263.25
	SHOP WITH A COP DONATION	25,086.10
	COMMUNITY IMPROVEMENT (park)	341,571.60
		<u>391,533.99</u>
Public Safety	STEP COMPREHENSIVE	1,074.07
	POLICE FORFEITURES	38,949.89
	RESCUE RECOVERY BANK	14,921.88
	POLICE DEPARTMENT ESCROW	128,912.51
	ANIMAL SHELTER DONATION BANK	15,524.07
	CAR SEAT EDUCATION	2,008.99
	POLICE DONATION	3,332.31
	LAW ENF. EDUCATIONAL ACCOUNT	1,724.33
	TOBACCO ENFORCEMENT PROGRAM	11,381.22
		<u>217,829.28</u>
Development	RURAL DEVELOPMENT LOAN FUND	234,742.59



CARES / ARPA

Description & Mission Statement

This special revenue fund accounts for monies received from governmental agencies. Expenditures of these grant monies may not be expended in the year the grant money was received. The Advanced funding grant is utilized for projects and this fund carries a balance from year to year. The City of Mount Pleasant does record any payable amounts due for any expense not paid at year end.

Expenditure by Cost Category	Coronavirus Relief Fund
Medical Costs	
COVID-19 Testing and Contact Tracing	\$ 314,300.76
Medical Expenses	\$ -
Total Medical Costs	\$ 314,300.76
Public Health Expenses	
Personal Protective Equipment	\$ 74,041.56
Nursing Home Assistance	\$ -
Other Public Health Expenses	\$ 40,676.61
Total Public Health Expenses	\$ 114,718.17
Payroll Expenses	
Budgeted Personnel and Services Diverted to a	\$ -
Payroll for Public Health and Safety Employees	\$ 86,830.36
Hazard Payroll for Public Health and Safety	\$ 146,169.75
Total Payroll Expenses	\$ 233,000.11
Public Health Compliance Expenses	
Facilitating Distance Meeting and	
Improve Telework Capabilities of Public Employees	\$ 202,876.85
Total Public Health Compliance Expenses	\$ 202,876.85
Other Reasonably Necessary Expenses	
Website, Communication, Public Education	\$ 36,000.00
Expenses Associate with the Issuance of Tax	
Food Programs	
Other	
Total Other Reasonably Necessary Expenses	\$ 36,000.00
Grand Total	\$ 900,895.89

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020)

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020) and the Coronavirus Response and Consolidated Appropriations Act (2021) provided fast and direct economic assistance for American workers, families, small businesses, and industries.

The CARES Act implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic. The Consolidated Appropriations Act continued many of these programs by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic. The CARES Act was passed by Congress on March 25, 2020 and signed into law on March 27, 2020. The Consolidated Appropriations Act (2021) was passed by Congress on December 21, 2020 and signed into law on December 27, 2020.

The City of Mount Pleasant received during 2020-2021 a total of \$900,896 in CARES grant money.

American Rescue Plan Act of 2021 or ARPA

The American Rescue Plan Act of 2021 (ARPA), which President Biden signed on March 11, 2021, includes federal funding to respond to the COVID-19 pandemic.

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

Expenditure by Cost Category			
Expenditure 1 Public Health	Budget	Actual	Remain
Cemetery lots and pavilion	\$ 100,000.00	\$ 121,046.00	\$ (21,046.00)
Expenditure 2 Economic Impacts			
2.22 Strong Health Communities: Neighborhood Features	\$ -		
Oaklawn Project	1,300,000.00	\$ 248,400.90	1,051,599.10
Library Building	\$ 129,000.00	\$ 132,152.88	\$ (3,152.88)
Expenditure 3 Economic Impact			
Special Construction - Airport	\$ 750,000.00	\$ -	\$ 750,000.00
Expenditure 4 Premium Pay			
none		\$ -	
Expenditure 5 Infrastructure			
Generator	\$ 900,000.00	\$ -	\$ 900,000.00
Expenditure 6 Revenue Replacement			
Revenue Replacements	\$ -	\$ -	
Expenditure 7 Administrative			
Upgrade to software	\$ 185,000.00	\$ 175,000.00	\$ 10,000.00
Additional allocations received in September 2022	\$ 599,036.00	\$ -	\$ 599,036.00
Total Other Reasonably Necessary Expenses			
Grand Total	\$3,963,036.00	\$ 676,599.78	\$3,286,436.22

Non-entitlement units of local government (NEUs), defined in section 603(g)(5) of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021, are local governments typically serving populations of less than 50,000. NEUs include cities, villages, towns, townships, or other types of local governments.

NEUs received Coronavirus Local Fiscal Recovery Fund payments through their state governments. State governments received a specific allocation of these funds from Treasury for this purpose and were responsible for distributing these funds to NEUs within their state. Award amounts are based on the population of the NEU. The City of Mount Pleasant is considered a Non-Entitlement Unit.

The ARPA money was delivered in two tranches. The first amount of \$1,979,562 was paid in August of 2021 and The second amount was transferred in August 2022 of \$1,983,474 for a total of \$3,963,036

CARES / ARPA Fund Budget Summary

CARES / ARPA

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Operation	\$0	\$0	\$1,152	\$0	\$0
Supplies	\$0	\$0	\$0	\$5,253	\$0
Equipment Repairs	\$0	\$0	\$8,601	\$67,563	\$0
Capital	\$2,373,570	\$2,564,000	\$74,532	\$11,653	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$2,373,570	\$2,564,000	\$84,286	\$84,469	\$0
Other Expenses					
Non-Departmental Expenses	\$719,000	\$800,000	\$740,872	\$0	\$0
OTHER EXPENSES TOTAL	\$719,000	\$800,000	\$740,872	\$0	\$0
TOTAL	\$3,092,570	\$3,364,000	\$825,158	\$84,469	\$0

CARES / ARPA Fund Budget Summary

Broken down by

EXPENSES

CARES GRANT

General Government

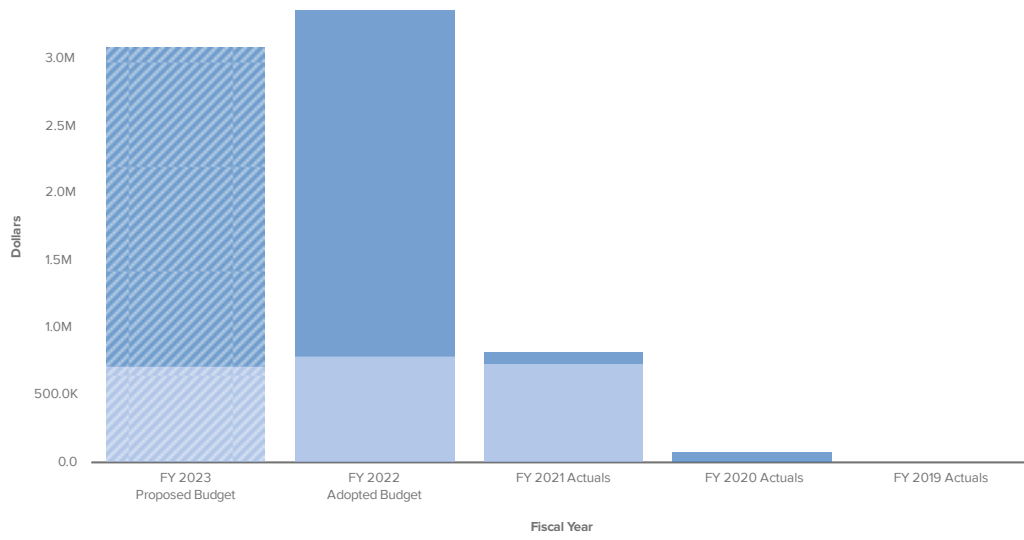
NO PROGRAM



Visualization

Sort By Chart of Accounts ▾

- Operations and Maintenance
- Other Expenses





Description of Debt

Description & Objective

This section presents 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.

BOND DEBT SERVICE

City of Mount Pleasant, Texas
 All Outstanding General Obligation Debt As of
 Fiscal Year 2022

Period

Ending Principal Coupon Interest Debt Service

09/30/2022	1,111,000	** %	2,029,321.95	3,140,321.95
09/30/2023	1,126,000	** %	2,060,245.71	3,186,245.71
09/30/2024	1,183,000	** %	2,029,323.50	3,212,323.50
09/30/2025	1,995,000	** %	1,998,127.70	3,993,127.70
09/30/2026	2,110,000	** %	1,940,722.05	4,050,722.05
09/30/2027	1,931,000	** %	1,877,887.35	3,808,887.35
09/30/2028	2,005,000	** %	1,817,244.50	3,822,244.50
09/30/2029	2,241,000	** %	1,750,440.28	3,991,440.28
09/30/2030	1,539,000	** %	1,689,331.10	3,228,331.10
09/30/2031	1,638,000	** %	1,637,817.50	3,275,817.50
09/30/2032	1,687,000	** %	1,587,261.30	3,274,261.30
09/30/2033	1,305,000	** %	1,537,160.00	2,842,160.00
09/30/2034	3,180,000	** %	1,490,240.00	4,670,240.00
09/30/2035	3,300,000	** %	1,370,870.00	4,670,870.00
09/30/2036	3,405,000	** %	1,268,145.00	4,673,145.00
09/30/2037	3,510,000	** %	1,161,970.00	4,671,970.00
09/30/2038	3,620,000	** %	1,051,920.00	4,671,920.00
09/30/2039	2,780,000	** %	938,287.50	3,718,287.50
09/30/2040	2,860,000	2.000%	857,987.50	3,717,987.50
09/30/2041	2,920,000	2.000%	800,787.50	3,720,787.50
09/30/2042	2,980,000	2.250%	742,387.50	3,722,387.50
09/30/2043	3,045,000	2.250%	675,337.50	3,720,337.50
09/30/2044	3,115,000	2.250%	606,825.00	3,721,825.00
09/30/2045	3,185,000	2.250%	536,737.50	3,721,737.50
09/30/2046	3,255,000	2.250%	465,075.00	3,720,075.00
09/30/2047	3,330,000	2.250%	391,837.50	3,721,837.50
09/30/2048	3,405,000	2.250%	316,912.50	3,721,912.50
09/30/2049	3,480,000	2.250%	240,300.00	3,720,300.00
09/30/2050	3,560,000	2.250%	162,000.00	3,722,000.00
09/30/2051	3,640,000	2.250%	81,900.00	3,721,900.00
	78,441,000		35,114,402.94	113,555,402.94



Legal Debt Margin

Description

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.

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 not now or hereafter prohibited by the constitution and laws of the State of Texas.

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

Legal Debt Margin Schedule

Net Assessed Value	\$ 1,371,500,624
Plus Exempt Property	322,369,643
Total Assessed Value	1,693,870,267
Debt Limit - (10%) of Total Assessed Value	169,387,027
Less amount of debt applicable to debt limits	\$ 75,982,000
Legal Debt Margin	93,405,027
The Debt Rate legal limit percentage	6%

Overlapping Debt Schedule

Issuer Name	Debt Amount	Gross	As Of Date	Pct Overlap	Overlap Amount
Harts Bluff ISD	\$812,000.00	*	09/30/2021	50.94%	\$413,632.80
Mount Pleasant ISD	\$89,790,000.00	*	09/30/2021	59.47%	\$53,398,113.00
Northeast Texas CCD	\$25,188,637.60	*	09/30/2021	26.78%	\$6,745,517.15
Titus Co	\$105,565,000.00	*	09/30/2021	45.28%	\$47,799,832.00
Total Overlapping Debt:					\$108,357,094.95
Mount Pleasant, City of:			09/30/2021		\$75,982,000.00
Total Direct and Overlapping Debt:					\$184,339,094.95
Total Direct and Overlapping Debt % of A.V.:					15.72%
Total Direct and Overlapping Debt per Capita:					\$10,737.99
* Gross Debt					



General Fund Debt

Description

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 property taxes funded by the Interest and Sinking rate.

Debt Service Fund Budget Summary

Debt Service Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Debt Service					
Debt Service	\$1,286,099	\$808,300	\$836,543	\$946,562	\$777,896
DEBT SERVICE TOTAL	\$1,286,099	\$808,300	\$836,543	\$946,562	\$777,896
Other Expenses					
Non-Departmental Expenses	\$54,467	\$28,980	\$0	\$2,374	\$0
OTHER EXPENSES TOTAL	\$54,467	\$28,980	\$0	\$2,374	\$0
TOTAL	\$1,340,566	\$837,280	\$836,543	\$948,937	\$777,896

Broken down by

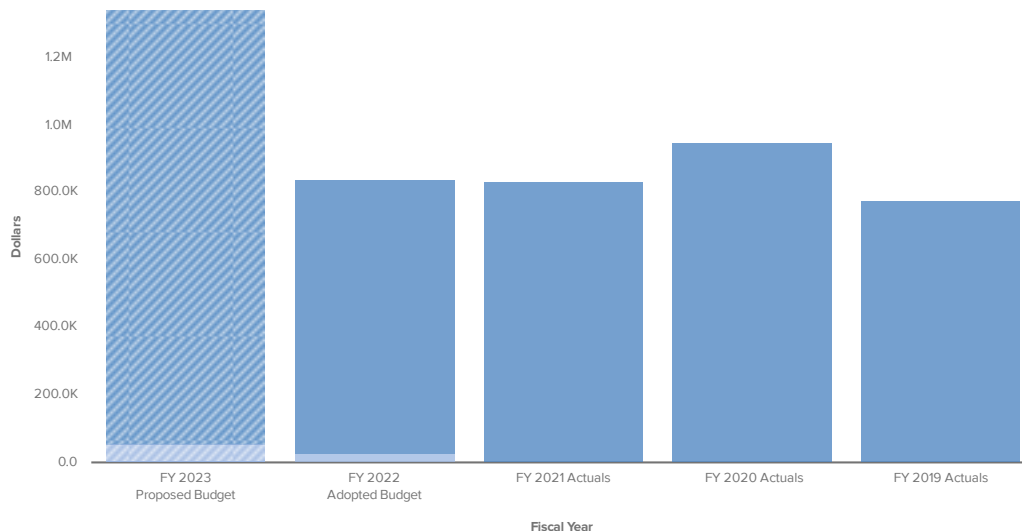
EXPENSES DEBT SERVICE FUND General Government NO PROGRAM



Visualization

Sort By Chart of Accounts ▾

- Debt Service
- Other Expenses



Debt Service Fund Expense Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Debt Service	\$1,286,099	\$808,300	\$786,700	\$842,834	\$777,896
Other Expenses	\$54,467	\$28,980	\$0	\$0	\$0
TOTAL	\$1,340,566	\$837,280	\$786,700	\$842,834	\$777,896

City of Mount Pleasant, Texas All Outstanding 1&S Tax Supported Debt As of Fiscal Year 2022									
Year Ending September 30	\$1,996,000 Limited Tax Notes Series 2022		\$4,457,000 General Obligation Refunding Bonds Series 2021		\$2,900,000 General Obligation Refunding Bonds Series 2020		\$8,440,000 Combination Tax & Revenue Certificates of Obligation Series 2017		Interest
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2022			386,000	1.19%	205,000	4.00%	170,000	2.00%	
2023			388,000	1.19%	225,000	4.00%	170,000	3.00%	
2024	40,000	2.06%	395,000	1.19%	245,000	4.00%	175,000	3.00%	
2025	309,000	2.06%	398,000	1.19%	270,000	4.00%	180,000	3.00%	
2026	315,000	2.06%	405,000	1.19%	295,000	4.00%	185,000	3.00%	
2027	322,000	2.06%	407,000	1.19%	320,000	4.00%	190,000	3.00%	
2028	328,000	2.06%	413,000	1.19%	345,000	4.00%	200,000	4.00%	
2029	682,000	2.06%	419,000	1.19%	375,000	4.00%	205,000	4.00%	
2030			423,000	1.19%	405,000	4.00%	215,000	4.00%	
2031			427,000	1.19%			695,000	4.00%	
2032							720,000	4.00%	
2033							750,000	4.00%	
2034							780,000	4.00%	
2035							815,000	4.00%	
2036							845,000	4.00%	
2037							880,000	4.00%	
2038							915,000	4.00%	
TOTALS	1,996,000		4,061,000		2,685,000		8,090,000		
Delivery Date	April 13, 2022		September 14, 2021		March 10, 2020		December 28, 2017		
Next Call	November 15, 2025		Currently Callable		May 15, 2029		May 15, 2027		
Coupon Dates	May 15	November 15	May 15	November 15	May 15	November 15	May 15	November 15	
Maturity Dates	November 15 *		May 15		May 15		May 15		
Paying Agent	Webster Bank		Wilmington Trust		UMB Bank		UMB Bank		
Purpose	Park Improvements		Street Improvements		Refunding		Sports Complex, Animal Shelter, radio system		
	* Final Principal on March 15, 2029 *								
	Color Legend								
	Non-Callable		Callable						

City of Mount Pleasant, TX Debt Book - FY2022

Click [here](#) for a brief overview of the Debt Book.



Utility Fund Debt

Description & Mission Statement

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 an enterprise fund.

Debt Service Fund Budget Summary

Utility Fund Debt Service

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance	\$0	\$0	\$49	\$0	\$0
Debt Service	\$3,257,923	\$3,243,493	\$1,666,494	\$230,458	\$261,235
TOTAL	\$3,257,923	\$3,243,493	\$1,666,544	\$230,458	\$261,235

Broken down by

EXPENSES

UTILITY FUND

DEBT SERVICE

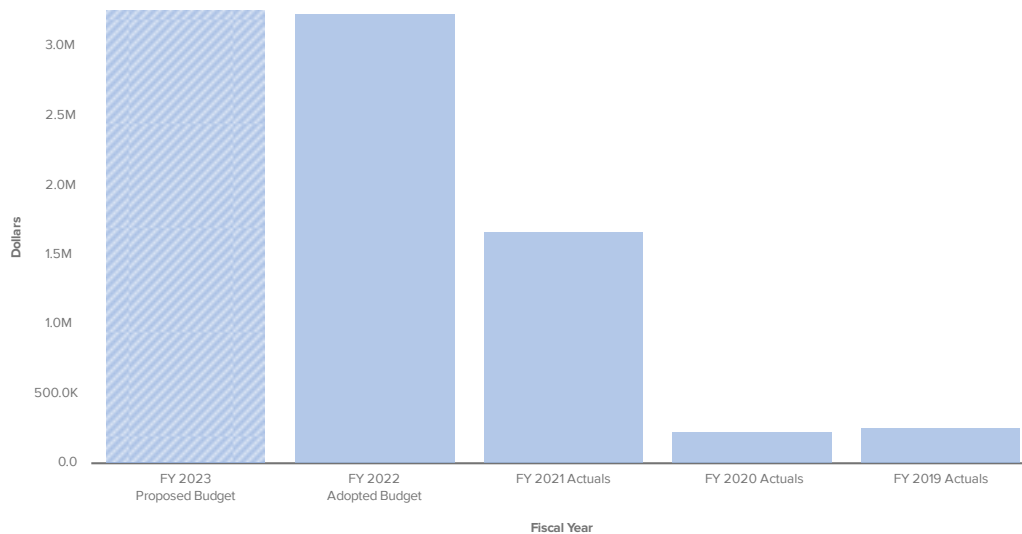
NO PROGRAM



Sort By Chart of Accounts

- Operations and Maintenance
- Debt Service

Visualization



All Outstanding Utility System Revenue Supported GO Debt

City of Mount Pleasant, Texas								
All Outstanding Utility System Revenue Supported GO Debt								
As of Fiscal Year 2022								
(000's)								
Year Ending September 30	\$463,000 Limited Tax Note Series 2021		\$55,560,000 Combination Tax & Revenue Certificates of Obligation Series 2021		\$3,985,000 Combination Tax & Revenue Certificates of Obligation Series 2020		\$3,575,000 General Obligation Refunding Bonds Series 2016	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022					85,000	3.00%	255,000	1.59%
2023	10,000	1.23%			85,000	2.25%	250,000	1.59%
2024	10,000	1.23%			85,000	4.15%	240,000	1.59%
2025	86,000	1.23%	435,000	5.00%	85,000	4.15%	235,000	1.59%
2026	87,000	1.23%	520,000	5.00%	85,000	4.15%	225,000	1.59%
2027	89,000	1.23%	520,000	5.00%	85,000	4.15%		
2028	90,000	1.23%	550,000	5.00%	85,000	4.15%		
2029	91,000	1.23%	390,000	5.00%	85,000	4.15%		
2030			415,000	5.00%	85,000	1.15%		
2031			305,000	5.00%	215,000	1.15%		
2032			260,000	5.00%	280,000	1.15%		
2033			270,000	5.00%	285,000	1.20%		
2034			2,110,000	4.00%	290,000	1.30%		
2035			2,190,000	3.00%	295,000	1.50%		
2036			2,265,000	3.00%	295,000	1.50%		
2037			2,330,000	3.00%	300,000	1.65%		
2038			2,400,000	3.00%	305,000	1.65%		
2039			2,470,000	3.00%	310,000	2.00%		
2040			2,540,000	2.00%	320,000	2.00%		
2041			2,595,000	2.00%	325,000	2.00%		
2042			2,980,000	2.25%				
2043			3,045,000	2.25%				
2044			3,115,000	2.25%				
2045			3,185,000	2.25%				
2046			3,255,000	2.25%				
2047			3,330,000	2.25%				
2048			3,405,000	2.25%				
2049			3,480,000	2.25%				
2050			3,560,000	2.25%				
2051			3,640,000	2.25%				
TOTALS	463,000		55,560,000		3,985,000		1,205,000	
Delivery Date	December 29, 2021		May 11, 2021		September 16, 2020		September 29, 2016	
Next Call	Currently Callable		May 15, 2031		May 15, 2030		Currently Callable	
Coupon Dates	May 15	November 15	May 15	November 15	May 15	November 15	May 15	November 15
Maturity Dates	November 15		May 15		May 15		May 15	
Paying Agent	Wilmington Trust		UMB Bank		UMB Bank		TIB	
Purpose	Sewer truck		Sewer plant upgrade		Water improvements		Water improvements	
	Color Legend							
	Non-Callable		Callable					

Outstanding Utility System Supported Revenue Debt

City of Mount Pleasant, Texas All Outstanding Utility System Revenue Debt As of Fiscal Year 2022		
	\$24,785,000 Utility System Revenue Bonds Series 2008	
Year Ending September 30	Principal	Interest
2022	1,165,000	1.00%
2023	1,185,000	1.00%
2024	1,210,000	1.00%
2025	1,235,000	1.00%
2026	1,255,000	1.00%
2027	1,525,000	1.00%
2028	1,540,000	1.00%
2029	1,750,000	1.00%
2030	1,765,000	1.00%
2031	1,785,000	1.00%
2032	1,800,000	1.00%
2033	1,820,000	1.00%
TOTALS	18,035,000	
Delivery Date	August 18, 2008	
Next Call	Currently Callable	
Coupon Dates	March 15 September 15	
Maturity Dates	March 15	
Paying Agent	U.S. Bank	
Purpose	Water plant upgrades	
	Color Legend	
	Non-Callable	

City of Mount Pleasant, TX Debt Book - FY2022

Click [here](#) to view the Debt Book.



Capital Budget Summary

Capital Expenditures

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the applicable governmental or enterprise funds. Capital assets are defined by the government, as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets or similar assets and improvements are capitalized at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property Plan and equipment of the primary government as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

<u>Asset Description</u>	<u>Useful Life</u>
Vehicles	6 years
Furniture and Equipment	5-10 years
Infrastructure	30-45 years
Buildings	45 years
Building Improvements	15-20 years

The City has two types of capital projects, the Governmental Capital Projects and the Enterprise Capital Projects.

The Governmental Capital Projects represent non-utility projects such as streets, parks, and general government related facilities and are generally funded from tax revenue or bonds secured with tax revenue.

The Enterprise Capital Projects represent utility projects such as airport, water and sewer related facilities and are funded with enterprise revenue or bonds secured with rate revenue.



What is a Capital Project?

Generally, a capital project is fixed in nature, has a relatively long life expectancy, and requires a substantial financial investment. Capital projects traditionally take the form of large-scale physical developments, such as buildings, streets, and water mains. However, a wide range of other projects qualify for capital funding consideration, including street lighting and playground equipment.

A capital project must cost a minimum of \$25,000 and generally include one or more of the following characteristics:

- Acquisition of real property, including the purchase of land and/or existing structures for a community facility or utility.
- Major replacement of facilities, such as roofs, heating, plumbing, and electrical systems.
- Preliminary studies and surveys pursuant to acquisition, construction, or rehabilitation of City-owned property.
- Purchase of specialized equipment and furniture for public improvements when first erected or acquired.
- Cash contributions when necessary to fulfill the City's obligation in federally-assisted programs of a capital nature.
- Improvements to City-owned public utilities, such as sewers, water mains, fire hydrants, streets, and catch basins.
- Funded by bond proceeds or grant proceeds that require special tracking.

The Capital Budget is approved annually by City Council alongside the City's Operating Budget. However, capital projects are only considered active once the City has obtained funding to cover the cost of the project. Once funding has been secured, work can begin. Capital projects can be approved as multiple year budgets or single year budgets. Expenditures on capital projects are brought to council for review before payment. Progress reports on Capital projects are given quarterly to City Council.

How are Capital Projects Funded?

Methods of Funding:

- **General Obligation Bonds:** Funding for capital projects is provided by general obligation bonds issued by the City and repaid out of the appropriate department's operating budget over a 20-year period.
- **Certificate of Obligation Bonds:** Funding for capital projects is provided by interest & sinking obligation bonds issued by the City and repaid out of the debt service portion of property tax over a 10-20-year period.
- **Federal & State Funds:** The Federal and State Governments have provided substantial support for capital projects in the City. For example, federal grants have often composed a major portion of funding for airport, water and sewer projects, with local capital funding being used to "match" the federal portion.
- **Unused Capital Funds:** Unspent funds from previous Capital Budgets are reviewed annually to determine whether a former project has been temporarily delayed, altered, or is no longer feasible. Based on this analysis, funds might be transferred to current fiscal year projects in order to reduce the amount being currently borrowed.

FY 2023 General Fund Capital Budget

Capital Improvements Program	Spent to date	FY 2023 Budget	Total Project
General Capital Projects			
Community Center	1,074,649.00	\$ 1,720,143	\$4,355,000
Sports Park	11,239,552.00	199,115.00	11,438,667

FY 2023 Utility Fund Capital Budget

Capital Improvements Program	Spent to Date	FY 2023 Budget	Total Project
Utility Capital Projects			
Elevated Storage tank School St	370,665.78	30,000.00	556,535.00
Basin Sewer line	1,290,408.81	-	1,425,790.00
Big Tex lift station	345,792.55	477,115.00	822,900.00
24 in water line replace	582,056.67	833,900.00	870,000.00
i-30 storage rehab	193,224.30	956,675.00	1,149,900.00
HC Sewer interceptor - Phase 1	93,867.34	68,235.00	162,100.00
Eng anderson proj	2,940.00	-	178,325.00
12 in W Lp water line	197,349.44	-	632,423.00
WWTP Plant improvement	180,161.99	34,254,000.00	34,435,700.00
Eng - New City Lake Spill Way	2,478,582.58	2,116,320.00	6,014,425.00
west loop WWCS	275,765.24	9,576,500.00	9,844,345.00
Northside Sewer Engineering	706,651.52	2,487,020.00	3,283,670.00
McCall Water line Engineering	950.00	2,079,900.00	1,779,900.00
Elevated Storage tank 271 Rehab	-	2,297,137.00	1,934,837.00
Total	6,718,416.22	55,176,802.00	63,090,850.00



The Park Project Construction Fund

Construction 2017 Bond Improvements

Capital Improvement Program FY2017-F2022

The Park Project Funds, also known as Construction Bond Funds 2017, are used to account for revenue from the 2017 Bond. The Construction Bond 2017 Fund was set up to account for the construction of the new Sports Complex, Animal Shelter, and police radio systems. This fund was mainly used for the sports complex. The park capital budget was still in progress as of FY 2022 budget and was substantially completed as of December 31, 2021. FY 2023 budget is anticipated to use remaining bond funds to improve the park and add amenities.

Funding Details by Source

Account	Revenues	Total YTD Actual Revenue	FY 2022 Proposed Budget	Total Project Budget
	Bond Proceeds	8,988,509.00		8,988,510.00
681-57400-601-00	Grant income	1,000,000.00		1,000,000.00
681-57300-601-00	Transfer In General Fund	811,748.53		811,749.00
	Transfer in Park improvement	300,976.63		300,978.00
681-55050-601-00	Interest Income	332,930.70		332,930.00
681-57350-601-00	Miscellaneous Revenue	4,500.00		4,500.00
	Fund Balance Carryover		199,115.00	
	Total Revenue	11,438,664.86		11,438,667.00

Planned Spending Summary by Project

Account	Expenditures	Total YTD Actual Expense	FY 2022 Proposed Budget	Total Project Budget
	Planning/design/ engineering			
681-65110-601-00 -animal	Contractual fee & services	213,303.37		213,304.00
681-65110-601-00 -radio	Contractual fee & services	44,252.61		44,253.00
681-65110-601-00 -sports	Contractual fee & services	744,339.24	50,000.00	794,340.00
	Land/Easement Acquisition			
681-66020-601-00 -sports	land	473,716.00		473,716.00
	Machinery and Equipment			
681-66110-601-00 -sports	Cap outlay machinery & equipment	14,149.48		14,150.00
681-66210-601-00 -radios	Cap outlay - other improv	840,090.60		840,091.00
	Construction			
681-66010-601-00 -animal	Buildings	1,848,281.56		1,848,282.00
681-66210-601-00 -sports	other park improvements	6,866,575.56	149,115.00	7,210,531.00
	ice machine	5,807.50		
	Fencing	27,300.00		
	Disc Golf - concrete	35,904.00		
	Buildings - Storage Shed	58,564.50		
	Archway	31,060.00		
	Electric Gate	4,526.40		
	Electricity Run for Food vendors and bathroom	31,678.50		
	Total Expenses	11,239,549.32	199,115.00	11,438,667.00
Excess Revenue (expense)		199,115.54		-

Budget and Planned Revenue Details by Project

Account	Revenues	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals Through	Total YTD Actual Revenue	FY 2023 Proposed Budget	Total Project Budget
681-57400-601-00	Bond Proceeds		8,988,509					8,988,509		8,988,510
681-57300-601-00	Grant income				888,672	111,328		1,000,000		1,000,000
681-57300-601-00	Transfer in General Fund			811,749				811,749		811,749
681-57300-601-00	Transfer in Park Improvement		300,977					300,977		300,978
681-55050-601-00	Interest Income		135,743	149,570	46,840	776		332,931		332,930
681-57350-601-00	Miscellaneous Revenue			4,500				4,500		4,500
	Fund Balance Carryover								199,115	
	Total Revenue	-	9,425,229	965,819	935,513	112,104	-	11,438,665		11,438,667

Budget and Planned Spending Details by Project

Account	Expenditures	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	Total YTD Actual Expense	FY 2023 Proposed	Total Project
	Planning/design/engineering							-		
681-65110-601-00	Contractual fee & services	7,626	147,041	58,636				213,303		213,304
681-65110-601-00	Contractual fee & services		44,253					44,253		44,253
681-65110-601-00	Contractual fee & services	62,694	448,147	107,659	71,952	53,623	265	744,339	50,000	794,340
	Land/Easement Acquisition							-		
681-66020-601-00	land		473,716					473,716		473,716
	Machinery and Equipment							-		
681-66110-601-00	Cap outlay Mach & Equip		14,149					14,149		14,150
681-66210-601-00	Cap outlay - other improv		749,496	90,595				840,091		840,091
	Construction							-		
681-66010-601-00	Buildings		439,930	1,408,251				1,848,282		1,848,282
681-66210-601-00	other park improvements			3,142,039	3,404,700	300,989	18,848	6,866,576	149,115	7,210,531
	ice machine					5,808		5,808		
	Fencing					3,800	23,500	27,300		
	Disc Golf - concrete					35,904		35,904		
	Buildings - Storage Shed					58,565		58,565		
	Archway					31,060		31,060		
	Electric Gate						4,526	4,526		
	Electricity Vendor & Bath						31,679	31,679		
	Total Expenses	70,320	2,316,732	4,807,281	3,476,652	489,747	78,818	11,239,549	199,115	11,438,667





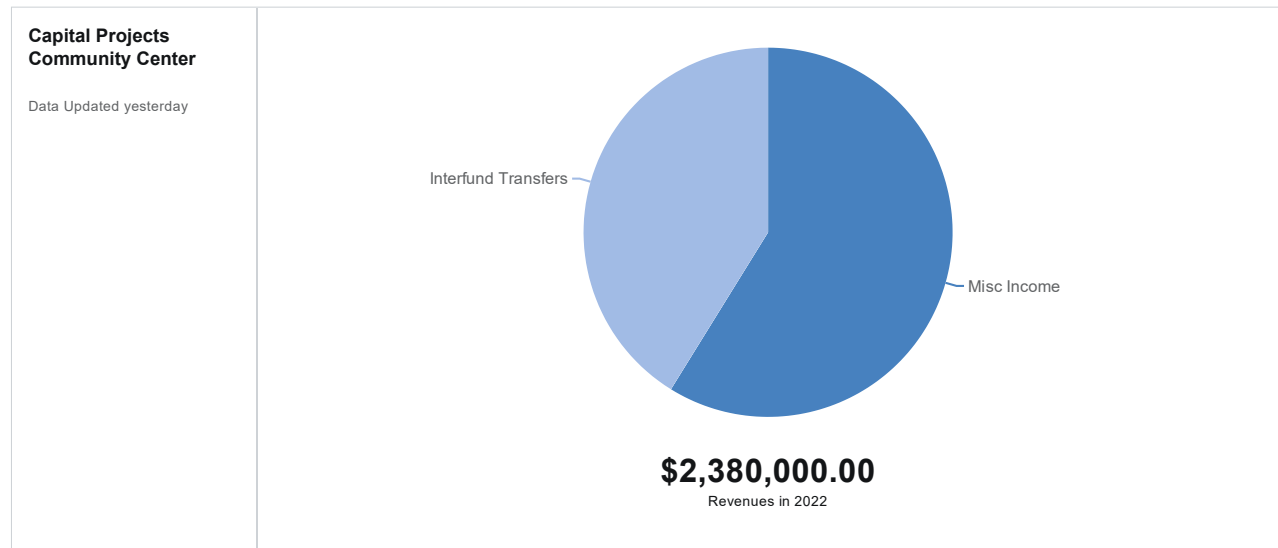
General Capital Funds

Community Improvement Fund

Description & Mission Statement

Community Improvement Fund was set up for the transfer of funds from the General Fund, Street Fund, donation and bond proceeds to be used for city and park improvements within the City and the Construction of the Community Center.

Revenue by Source



Funding by Source and Detail Spending Summary for Project

Account	Revenues	FY 2021 Actuals	FY 2022 Actuals Through 6/30/2022	Total Revenue	Total Project Budget
680-57290-000-00	Bond Proceeds		\$ 1,950,758.94	\$ -	\$ 1,950,000.00
680-57200-000-00	Contributions	\$ 1,400,000.00		\$ 1,400,000.00	\$ 1,400,000.00
680-57300-000-00	Interfund transfer	\$ 100,000.00		\$ 100,000.00	\$ 100,000.00
680-55050-000-00	Interest	\$ 337.95	\$ 4,071.02	\$ 4,408.97	
680-57350-000-00	misc			\$ -	
	Total Revenue	\$ 1,500,337.95	\$ 1,954,829.96	\$ 1,504,408.97	\$ 3,450,000.00

Account	Expenditures	FY 2021 Actuals	FY 2022 Actuals Through 6/30/2022	Total Expense	Total Project Budget
	Planning/design/ engineering				
680-65050-673-00	Advertising	\$ 316.99	\$ -	\$ 316.99	\$ 1,000.00
680-65110-673-00	Contractual fee & services	\$ 89,725.00	\$ 8,207.50	\$ 97,932.50	\$ 102,750.00
				\$ -	
	Construction				
680-66010-673-00	Buildings	\$ 62,054.10	\$ 535,191.55	\$ 597,245.65	\$ 2,341,955.00
680-66210-673-00	Other Improvements	\$ 15,200.00		\$ 15,200.00	\$ 10,000.00
680-66230-673-00	Special Construction			\$ -	\$ 26,250.00
				\$ -	
				\$ -	
	Total Expenses	\$ 167,296.09	\$ 543,399.05	\$ 710,695.14	\$ 2,481,955.00
	Excess Revenue (expense)	\$ 1,333,041.86	\$ 1,411,430.91	\$ 793,713.83	\$ 968,045.00

Detail Spending for Project

Community Center Expenses

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Operation					
ADVERTISING	\$3,503	\$1,000	\$317	\$0	\$0
OPERATION TOTAL	\$3,503	\$1,000	\$317	\$0	\$0
Contractual					
CONTRACTUAL AND FEE SERVICES	\$30,000	\$102,750	\$89,725	\$0	\$0
CONTRACTUAL TOTAL	\$30,000	\$102,750	\$89,725	\$0	\$0
Capital					
SPECIAL CONSTRUCTION	\$26,250	\$26,250	\$0	\$0	\$0
CAPITAL OUTLAY - OTHER IMPROV	\$10,000	\$10,000	\$15,200	\$0	\$0
CAPITAL OUTLAY BUILDINGS	\$1,349,413	\$2,240,000	\$62,054	\$0	\$0
SPECIAL PROJECTS	\$0	\$300,977	\$0	\$0	\$0
CAPITAL TOTAL	\$1,385,663	\$2,577,227	\$77,254	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$1,419,166	\$2,680,977	\$167,296	\$0	\$0
TOTAL	\$1,419,166	\$2,680,977	\$167,296	\$0	\$0



Utility Capital Funds

Water Construction

Description & Mission Statement

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 acquisition of interests in land or easements necessary for such projects. 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 an enterprise fund.

Water Construction Budget Summary

Water Construction Fund Revenue Summary

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Interest Income	\$200,000	\$73,264	\$14,243	\$397	\$0
Debt Proceeds	\$3,000,000	\$61,012,736	\$56,737,583	\$4,000,000	\$0
Fund Balance	\$52,952,302	\$0	\$0	\$0	\$0
TOTAL	\$56,152,302	\$61,086,000	\$56,751,825	\$4,000,397	\$0

Budget and Planned Spending Details by Project

	FY 2023 Proposed Budget	FY 2022 Adopted Budget	FY 2021 Actuals	FY 2020 Actuals	FY 2019 Actuals
Operations and Maintenance					
Contractual					
CONTRACTUAL AND FEE SERVICES	\$30,000	\$0	\$3,180	\$0	\$0
CONTRACTUAL TOTAL	\$30,000	\$0	\$3,180	\$0	\$0
Engineering					
ENG- NEW CITY LAKE DAM PROJ	\$0	\$132,095	\$258,772	\$3,835	\$0
ENG - ANDERSON PROJ	\$0	\$20,000	\$8,586	\$22,184	\$0
ENG-NORTHSIDE SEWER	\$300,000	\$0	\$0	\$0	\$0
ENG - HC SWR INTERCEPT PH1	\$0	\$178,325	\$0	\$2,940	\$0
ENG-I30 STG TANK REHAB	\$68,235	\$162,100	\$50,071	\$28,930	\$0
ENG- 24IN-WTRLN RPLCE I30 ED	\$141,875	\$335,100	\$146,477	\$7,470	\$0
ENG - BIG TEX LIFT STATION	\$8,000	\$44,100	\$28,464	\$2,700	\$0
ENG - BASIN SWR LINE	\$77,215	\$423,000	\$114,782	\$146,473	\$0
ENG - ELE STRG TANK	\$0	\$174,300	\$62,708	\$87,403	\$0
ENGINEERING TOTAL	\$595,325	\$1,469,020	\$669,860	\$301,935	\$0
Construction					
CITY LAKE DAM CONSTRUCTION	\$0	\$2,074,750	\$82,859	\$0	\$0
MCCALL WATERLINE CONSTRUCTION	\$1,779,900	\$0	\$0	\$0	\$0
12 IN W LP WATER LIN CONTR	\$0	\$612,423	\$399,652	\$0	\$0
ELEV STOR TANK 271 REHAB ENGIN	\$250,000	\$0	\$0	\$0	\$0
WWTP PLANT IMPROVEMENT	\$2,116,320	\$38,193,675	\$233,129	\$0	\$0
NORTHSIDE SEWER CONSTRUCTION	\$1,500,000	\$0	\$0	\$0	\$0
MCCALL WATERLINE ENGINEERING	\$362,300	\$0	\$0	\$0	\$0
CONSTRUCTION PROJECTS	\$725,500	\$871,237	\$0	\$0	\$0
ELEV STOR TANK 271 REHAB CONST	\$1,934,837	\$0	\$0	\$0	\$0
I-30 STORAGE REHAB CONTRU	\$814,800	\$2,200,000	\$0	\$0	\$0
24 IN WATER LINE CONSTRUCTION	\$825,900	\$2,000,000	\$0	\$0	\$0
BIG TEX - CONST	\$399,900	\$325,000	\$0	\$0	\$0
WEST LOOP WWCS CONSTRUCTION	\$9,576,500	\$0	\$0	\$0	\$0
WWTP IMPROV CONSTRUCTION	\$34,254,000	\$0	\$0	\$0	\$0
WEST LOOP WWCS LINE	\$987,020	\$11,360,170	\$233,129	\$0	\$0
BASIN SWR LINE - CONSTRUCTION	\$0	\$1,251,490	\$131,808	\$0	\$0
ELE STOR - SCHOOL ST REHAB	\$0	\$546,535	\$393,073	\$0	\$0
12-IN WEST LP WATER LINE	\$0	\$181,700	\$167,107	\$0	\$0
CONSTRUCTION TOTAL	\$55,526,977	\$59,616,980	\$1,640,756	\$0	\$0
OPERATIONS AND MAINTENANCE TOTAL	\$56,152,302	\$61,086,000	\$2,313,796	\$301,935	\$0
TOTAL	\$56,152,302	\$61,086,000	\$2,313,796	\$301,935	\$0



Capital Improvement Plan

Plans may be located by accessing the links below.

Park Improvement Plan

Comprehensive Plan

Street Improvement Plan



Ten Year Citywide Personnel Summary

City of Mount Pleasant, Texas

Full-time Equivalent City Employees by Function and Program

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government:	4	4	4							
Administration:	4	4	6							
City Manager				1	1	1	1	1	1	1
City Secretary										1
Director of Human Resources/City Secretary				1	1	1	1	1	1	0
Human Resource Advisor									1	1
Executive Assistant							1	1	1	1
Director of Finance				1	1	1	1	1	1	1
Accounting Manager				1	1	1	1	1	1	1
Accountant I								1	1	2
Accounting Assistant II										1
Accounting Assistant				1	1	1	1	1	1	0
Administrative Assistant				1	1	1	1	1	1	0
Receptionist										1
Municipal Court:										
Court Administration				1	1	1	1	1	1	1
Municipal Clerk				2	2	3	3	2	1	1
Interns							6	6	6	6
Human Resource										
Director of Human Resources										1
Information Technology										
It Specialist								0.5	1	1
Public Works:										
Street Fund:	10	10	10							
Director of Public Works/Engineer				0	0	0	0	1	1	1
Operations Manager							1	1	1	0
Foreman				1	1	1	1	1	1	1
Welder				1	1	1	0	0	0	0
Maintenance Technician				1	1	1	1	1	1	0
Technician II										1
Technician II				3	2	2	1	1	2	2
Technician I				5	5	6	6	6	5	5
Fleet										
General Maintenance:	7	7	7							
Foreman				0	0	0	0	1	1	0
Fleet Technician III				1	1	1	1	0	0	1
Fleet Technician II				1	1	1	1	1	0	0
Fleet Technician I				1	1	1	1	1	2	2
Building Maintenance										
Foreman								1	1	1
Building Maintenance I				2	2	2	2	1	1	1
Custodian				2	2	2	2	2	2	2

City of Mount Pleasant, Texas

Full-time Equivalent City Employees by Function and Program

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Building and Code Services:										
City Planner							1	1	1	1
Administrative Assistant								1	1	1
Director of Building and Development	1	1	1	1	1	1	1	0	0	0
Building Official								1	1	1
Director of Code Enforcement	1	1	1	1	1	1	1	0	0	0
Compliance Officer Supervisor	1	1	1	1	1	1	0	0	1	1
Code Compliance Officer II	1	1	1	1	1	1	3	3	3	2
Code Compliance Officer I	1	1	1	1	1	1	0	0	0	1
Construction Inspector	1	1	1	1	1	1	0	0	0	0
Police Department:	41	44	45							
Police Chief				1	1	1	1	1	1	1
Assistant Police Chief				1	1	1	1	1	1	1
Lieutenant				3	3	3	3	3	3	3
Corporal				4	4	4	4	4	4	4
Sergeant				5	5	5	5	5	6	6
Police Officer				18	18	18	18	18	18	18
Police Recruit									2	2
Records Manager/Analyst				1	1	1	1	1	1	1
Administrative Assistant				1	1	1	1	1	1	1
Communications Manager				0	0	0	0	0	0	0
Sr. Dispatcher				0	0	0	2	2	3	5
Dispatcher				9	9	9	6	6	6	4
Property Room Manager/Evd Tech				1	1	1	1	1	1	1
Crime Victim Liaison				1	1	1	1	1	1	1
Animal Control:										
Animal Control Officer	3	3	3	3	3	3	3	3	3	3
Customer Service Representative			1	1	1	1	1	1	1	1
Fire Department:	23	26	26							
Director of Fire Services				1	1	1	1	1	1	1
Deputy Chief				0	3	3	3	3	3	3
Captain				3	3	3	3	3	6	6
Lieutenant				3	0	0	0	0	0	0
Driver Operator				6	6	6	6	6	6	6
Firefighter I - III				12	18	18	18	18	16	18
Administrative Assistant				1	1	1	1	1	1	1
Part-time Fire fighters						15	12	8	5	5
Park Department:	9	9	9							
Director of Parks and Recreation				0.5	0	0	0	1	1	1
Foreman				1	1	1	1	1	1	1
Technician III										1
Technician II				2	1	1	3	3	2	4
Technician I				6	8	8	5	5	8	7
Seasonal								4	4	4

City of Mount Pleasant, Texas

Full-time Equivalent City Employees by Function and Program

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Community Services:										
Director of Community Services				1	1	1	1	0	0	0
Marketing and Promotions Manager				0	1	1	1	0	0	0
Civic Center:	4	4	5							
Civic Center Manager				1	1	1	1	1	1	1
Assistant Civic Center Manager				1	1	1	1	1	0	1
Event Services I				3	3	3	3	2	3	2
Event Services II									1	1
Event Manager									0.5	1
Library:	4	5	5							
Librarian				1	1	1	1	1	1	1
Library Assistant				4	4	4	4	4	5	5
PT Library Assistant				0	0.5	0.5	0.5	0.5	0	0
Enterprise funds										
Airport:	3	3	3							
Airport Manager				1	1	1	1	1	1	1
Airport Maintenance I				2	2	2	2	2	2	2
Utility Administration:										
Accountant II									1	1
Utility Office Manager				0	1	1	1	1	1	1
Customer Service Rep. II				1	0	0	0	0	0	1
Customer Service Rep. I				2	2	2	2	2	2	1
Utility Department:	15	15	14							
Administrative Assistant				1	1	1	1	1	1	1
Operations Manager							1	1	1	0
Foreman				1	1	1	1	1	1	1
Electrician				1	1	1	2	2	2	1
Welder				1	1	1	1	1	1	1
Maintenance Technician				1	1	1	0	0	0	0
Technician III				0	0	0	0	0	0	1
Technician II				4	4	4	4	4	4	3
Technician I				7	7	7	7	7	4	4
Water Treatment:	9	9	10							
Director of Utilities				1	1	1	1	1	1	1
Chief Operator				1	1	1	1	1	1	0
Operator III				0	0	0	1	1	1	1
Operator II				1	1	1	1	1	1	3
Operator I				7	7	7	7	7	6	5
Wastewater Plants:	3	3	3							
Chief Operator				1	1	1	1	1	1	1
Operator II				1	1	1	1	1	1	0
Operator I				1	1	1	1	1	1	2

City of Mount Pleasant, Texas

Full-time Equivalent City Employees by Function and Program

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Component Unit										
Industrial Development										
Economic/ Industrial Development				1	1	1	1.5	2	2	2
Total City Employees	145	152	157	164.5	171.5	188.5	192	192	196.5	200

Note: FTE are based on 2080 hours



Salary Step Plan Schedule

Salary Studies

The City of Mount Pleasant believes it is important to recruit and retain valuable staff by ensuring competitive compensation rates. A compensation study is performed every three years to make sure the City is comparable with other cities. The last compensation study was performed for Fiscal year 2020 and Staff was given a market adjustment and brought on a new compensation plan. The employees did not receive a raise in 2021 due to the covid pandemic. For FY 2022 staff received a 2% cost-of-living and a step increase. The market study that was performed for the Fiscal Year 2023 determined that a 10% market adjustment was needed. A step increase was budgeted for all uniform employees.

General Employee and Police Step Plan

GRADE	STEPS											
		3	4	5	6	7	8	9	10			
A	Hourly		16,962	17,471	17,995	18,535	19,091	19,664	20,234	20,861		
	Overtime		25,443	26,207	26,993	27,803	28,637	29,496	30,381	31,292	Kennel Technician	
	Semi-Mo.		1,356,976	1,397,685	1,439,616	1,482,804	1,527,288	1,573,107	1,620,300	1,668,909	Library Clerk	
	Monthly		2,940,058	3,028,260	3,119,108	3,212,681	3,309,061	3,408,333	3,510,583	3,615,901	Receptionist	
	Annual		35,281,375	36,339,817	37,430,011	38,552,911	39,709,499	40,900,784	42,127,807	43,391,641		
	STEPS											
		2	3	4	5	6	7	8	9	10		
B	Hourly		17,292	17,810	18,345	18,895	19,462	20,046	20,647	21,266	21,904	Building Maintenance I
	Overtime		25,937	26,715	27,517	28,342	29,193	30,068	30,971	31,900	32,857	Animal Control Customer Service Representative
	Semi-Mo.		1,383,325	1,424,825	1,467,570	1,511,597	1,556,944	1,603,653	1,651,762	1,701,315	1,752,355	Event Services I
	Monthly		2,997,147	3,087,061	3,179,673	3,275,063	3,373,315	3,474,514	3,578,750	3,686,112	3,796,696	Parks Technician I
	Annual		35,966,451	37,045,444	38,156,807	39,301,512	40,480,557	41,694,974	42,945,823	44,234,198	45,561,223	Custodian
											Street Technician I	

	STEPS											
	1	2	3	4	5	6	7	8	9	10		
C	Hourly	17,627	18,156	18,701	19,262	19,840	20,435	21,048	21,679	22,330	23,000	Animal Control Officer
	Overtime	26,441	27,234	28,051	28,893	29,760	30,652	31,572	32,519	33,495	34,499	Event Service II
	Semi-Mo.	1,410,186	1,452,491	1,496,066	1,540,948	1,587,176	1,634,792	1,683,835	1,734,351	1,786,381	1,839,972	Library Assistant I
	Monthly	3,053,344	3,147,004	3,241,414	3,338,656	3,438,816	3,541,981	3,648,240	3,757,687	3,870,418	3,986,530	
	Annual	36,664,828	37,764,773	38,897,716	40,064,648	41,266,587	42,504,585	43,779,722	45,093,114	46,445,907	47,839,285	
	STEPS											
	1	2	3	4	5	6	7	8	9	10		
D	Hourly	18,509	19,064	19,636	20,225	20,832	21,457	22,100	22,763	23,446	24,150	Airport Service Technician
	Overtime	27,763	28,596	29,454	30,337	31,248	32,185	33,151	34,145	35,169	36,224	Animal Shelter Coordinator
	Semi-Mo.	1,480,695	1,525,116	1,570,869	1,617,995	1,666,535	1,716,531	1,768,027	1,821,068	1,875,700	1,931,971	Facility Maintenance Technician
	Monthly	3,208,111	3,304,354	3,403,485	3,505,589	3,610,757	3,719,080	3,830,652	3,945,572	4,063,939	4,185,857	Municipal Court Clerk
	Annual	38,498,070	39,653,012	40,842,602	42,067,880	43,329,917	44,629,814	45,968,708	47,347,770	48,768,203	50,231,249	Parks Technician II
											Streets Technician II	
											Utility Billing Clerk	
											Meter Reader	
											Utilities Technician I	

STEPS	1	2	3	4	5	6	7	8	9	10	
M Hourly	28,713	29,574	30,462	31,376	32,317	33,286	34,285	35,313	36,373	37,464	Civic Center Manager
Overtime	43,070	44,362	45,693	47,063	48,475	49,929	51,427	52,970	54,559	56,196	Code Compliance Manager
Semi-Mo.	2,297,044	2,365,955	2,436,934	2,510,042	2,585,343	2,662,903	2,742,791	2,825,074	2,909,827	2,997,121	Main Street and Events Manager
Monthly	4,976,833	5,126,138	5,279,922	5,438,320	5,601,469	5,769,513	5,942,599	6,120,877	6,304,503	6,493,638	
Annually	59,723,142	61,514,836	63,360,281	65,261,089	67,218,922	69,235,490	71,312,554	73,451,931	75,655,489	77,925,154	

STEPS	1	2	3	4	5	6	7	8	9	10	
N Hourly	30,149	31,053	31,985	32,944	33,933	34,951	35,999	37,079	38,191	39,337	Utilities Foreman
Overtime	45,223	46,580	47,977	49,416	50,899	52,426	53,999	55,619	57,287	59,006	Wastewater Foreman
Semi-Mo.	2,411,896	2,484,253	2,558,781	2,635,544	2,714,610	2,796,049	2,879,930	2,966,328	3,055,318	3,146,977	Water Treatment Plant Operator
Monthly	5,225,674	5,382,445	5,543,918	5,710,236	5,881,543	6,057,989	6,239,729	6,426,920	6,619,728	6,818,320	
Annually	62,709,299	64,590,578	66,528,295	68,524,144	70,579,868	72,697,264	74,878,182	77,124,528	79,438,263	81,821,411	

STEPS	1	2	3	4	5	6	7	8	9	10	
C Hourly	31,656	32,606	33,584	34,592	35,629	36,698	37,799	38,933	40,101	41,304	Library Manager
Overtime	47,484	48,909	50,376	51,887	53,444	55,047	56,699	58,400	60,152	61,956	Operations Manager
Semi-Mo.	2,532,491	2,608,466	2,686,720	2,767,321	2,850,341	2,935,851	3,023,927	3,114,644	3,208,084	3,304,326	
Monthly	5,486,958	5,651,567	5,821,114	5,995,747	6,175,620	6,360,888	6,551,715	6,748,266	6,950,714	7,159,236	
Annually	65,844,764	67,820,107	69,854,710	71,950,351	74,108,862	76,332,127	78,622,091	80,980,754	83,410,177	85,912,482	

STEPS	1	2	3	4	5	6	7	8	9	10	
P Hourly	33,239	34,236	35,263	36,321	37,411	38,533	39,689	40,880	42,106	43,369	Senior Accountant
Overtime	49,858	51,354	52,895	54,482	56,116	57,800	59,534	61,320	63,159	65,054	
Semi-Mo.	2,659,115	2,738,889	2,821,056	2,905,687	2,992,858	3,082,644	3,175,123	3,270,377	3,368,488	3,469,543	Police Sergeants
Monthly	5,761,306	5,934,145	6,112,170	6,295,535	6,484,401	6,678,933	6,879,301	7,085,680	7,298,250	7,517,198	
Annually	69,137,002	71,211,112	73,347,445	75,547,869	77,814,305	80,148,734	82,553,196	85,029,792	87,580,685	90,208,106	

STEPS	1	2	3	4	5	6	7	8	9	10	
C Hourly	34,901	35,948	37,026	38,137	39,281	40,460	41,673	42,924	44,211	45,538	Human Resources Manager
Overtime	52,351	53,922	55,540	57,206	58,922	60,690	62,510	64,386	66,317	68,300	Accounting Manager
Semi-Mo.	2,792,071	2,875,833	2,962,108	3,050,972	3,142,501	3,236,776	3,333,879	3,433,895	3,536,912	3,643,020	Utilities Operations Manager
Monthly	6,049,371	6,230,852	6,417,778	6,610,311	6,808,621	7,012,879	7,223,266	7,439,964	7,663,163	7,893,057	
Annually	72,593,852	74,771,667	77,014,818	79,325,262	81,705,020	84,156,171	86,680,856	89,281,281	91,959,720	94,718,511	

STEPS	1	2	3	4	5	6	7	8	9	10	
R Hourly	36,646	37,745	38,878	40,044	41,245	42,483	43,757	45,070	46,422	47,815	Fire Marshal
Overtime	54,969	56,618	58,317	60,066	61,868	63,724	65,636	67,605	69,633	71,722	
Semi-Mo.	2,931,675	3,019,625	3,110,214	3,203,520	3,299,626	3,398,615	3,500,573	3,605,590	3,713,758	3,825,171	Police Lieutenant
Monthly	6,351,840	6,542,395	6,738,667	6,940,827	7,149,052	7,363,523	7,584,429	7,811,962	8,046,321	8,287,710	
Annually	76,223,545	78,510,251	80,865,558	83,291,525	85,790,271	88,363,979	91,014,898	93,745,345	96,557,706	99,454,437	

STEPS	1	2	3	4	5	6	7	8	9	10	
S Hourly	38,478	39,633	40,822	42,046	43,308	44,607	45,945	47,323	48,743	50,205	
Overtime	57,717	59,449	61,232	63,069	64,961	66,910	68,918	70,985	73,115	75,308	
Semi-Mo.	3,078,259	3,170,606	3,265,724	3,363,696	3,464,607	3,568,545	3,675,602	3,785,870	3,899,446	4,016,429	
Monthly	6,669,432	6,869,515	7,075,600	7,287,868	7,506,504	7,731,699	7,963,650	8,202,560	8,448,637	8,702,096	
Annually	80,034,722	82,435,763	84,908,836	87,456,101	90,079,784	92,782,178	95,565,643	98,432,613	101,385,591	104,427,159	

STEPS	1	2	3	4	5	6	7	8	9	10	
T Hourly	40,402	41,614	42,863	44,149	45,473	46,837	48,242	49,690	51,180	52,716	
Overtime	60,603	62,421	64,294	66,223	68,209	70,256	72,363	74,534	76,770	79,073	
Semi-Mo.	3,232,171	3,329,137	3,429,011	3,531,881	3,637,837	3,746,973	3,859,382	3,975,163	4,094,418	4,217,251	
Monthly	7,002,903	7,212,991	7,429,380	7,652,262	7,881,830	8,118,284	8,361,833	8,612,688	8,871,069	9,137,201	
Annually	84,036,458	86,557,552	89,154,278	91,828,906	94,583,774	97,421,287	100,343,925	103,354,243	106,454,871	109,648,517	

STEPS	1	2	3	4	5	6	7	8	9	10	
U Hourly	42,422	43,695	45,006	46,356	47,747	49,179	50,654	52,174	53,739	55,351	
Overtime	63,633	65,542	67,509	69,534	71,620	73,769	75,982	78,261	80,609	83,027	
Semi-Mo.	3,393,780	3,495,593	3,600,461	3,708,475	3,819,729	3,934,321	4,052,351	4,173,921	4,299,139	4,428,113	
Monthly	7,353,049	7,573,640	7,800,849	8,034,875	8,275,921	8,524,199	8,779,925	9,043,322	9,314,622	9,594,061	
Annually	88,238,281	90,885,429	93,611,992	96,420,352	99,312,962	102,292,351	105,361,122	108,521,955	111,777,614	115,130,943	

STEPS	1	2	3	4	5	6	7	8	9	10	
V Hourly	44,543	45,880	47,256	48,674	50,134	51,638	53,187	54,783	56,426	58,119	
Overtime	66,815	68,819	70,884	73,011	75,201	77,457	79,781	82,174	84,639	87,178	
Semi-Mo.	3,563,469	3,670,373	3,780,484	3,893,899	4,010,716	4,131,037	4,254,968	4,382,617	4,514,096	4,649,519	
Monthly	7,720,701	7,952,322	8,190,892	8,436,619	8,689,717	8,950,409	9,218,921	9,495,488	9,780,353	10,073,764	
Annually	92,650,195	95,429,701	98,292,592	101,241,369	104,278,610	107,406,969	110,629,178	113,948,053	117,366,495	120,887,490	

Fire Department Step Plan

GRADE												
STEPS		1	2	3	4	5	6	7	8	9	10	
AA	HOURLY											Firefighter I/II
	OVERTIME											
	Semi-monthly											
	ANNUALLY											
STEPS							1	2	3	4		
BB	HOURLY						\$20.046	\$20.647	\$21.266	\$21.904		Firefighter III
	OVERTIME						\$30.068	\$30.971	\$31.900	\$32.857		
	Semi-monthly						\$2,245.114	\$2,312.467	\$2,381.841	\$2,453.297		
	ANNUALLY						\$58,372.963	\$60,124.152	\$61,927.877	\$63,785.713		
STEPS		1	2	3	4	5	6	7	8	9	10	
DD	HOURLY							\$22.100	\$22.763	\$23.446	\$24.150	Driver/Engineer
	OVERTIME							\$33.151	\$34.145	\$35.169	\$36.224	
	Semi-monthly							\$2,475.238	\$2,549.495	\$2,625.980	\$2,704.760	
	ANNUALLY							\$64,356.192	\$66,286.878	\$68,275.484	\$70,323.748	
STEPS		1	2	3	4	5	6	7	8	9	10	
GG	HOURLY						\$24.839	\$25.584	\$26.351	\$27.142	\$27.956	Captain
	OVERTIME						\$37.258	\$38.376	\$39.527	\$40.713	\$41.934	
	Semi-monthly						\$2,781.939	\$2,865.398	\$2,951.359	\$3,039.900	\$3,131.097	
	ANNUALLY						\$72,330.424	\$74,500.337	\$76,735.347	\$79,037.407	\$81,408.529	
STEPS		1	2	3	4	5	6	7	8	9	10	
JJ	HOURLY						\$28.754	\$29.617	\$30.505	\$31.420	\$32.363	Deputy Fire Chief
	OVERTIME						\$43.131	\$44.425	\$45.758	\$47.130	\$48.544	
	Semi-monthly						\$3,220.443	\$3,317.056	\$3,416.568	\$3,519.065	\$3,624.636	
	ANNUALLY						\$83,731.507	\$86,243.452	\$88,830.756	\$91,495.678	\$94,240.549	



Capital Asset Statistics by Function / Program

Goals and Objectives

This information is provided to help the reader understand how these functions and programs relate to the departments that the City budgets to provide a direct correlation to the services the government provides with the actives it preforms.

City of Mount Pleasant, Texas										
Capital Asset Statistics by Function/Program										
Last Ten Fiscal years										
Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Administration:										
City Hall	1	1	1	1	1	1	1	1	1	1
Library	1	1	1	1	1	1	1	1	1	1
Public Safety:										
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)	105.3	105.9	110.4	110.4	110.4	110.4	110.4	110.4	110.4	110.4
Parks and Recreation:										
Parks(acreage)	188.08	188.08	188.08	188.08	188.08	188.08	188.08	188.08	333.08	795
Number of playgrounds	6	6	6	6	6	6	6	6	7	7
Number of baseball/softball fields maintained	20	20	20	20	20	20	20	20	24	24
Water:										
Water main (miles)	205	205	205	205	205	205	205	205	205	210
Number of fire hydrants	900	900	900	900	900	900	900	900	900	900
Storage capacity (millions of gallons)	7.2	7.2	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6
Sewer:										
Sanitary sewers (miles)	185	185	185	190	190	190	190	190	190	195
Airport:										
Runaways 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 monthly reports									

City of Mount Pleasant, Texas										
Operating Indicators by Function/Program										
Last Ten Fiscal years										
										Table 17
Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety:										
Municipal Court										
Number of Cases Filed	5,310	7,318	7,517	5,807	7,668	8,325	4,871	4,447	4,583	3,549
Police:										
Citation issued	3,568	3,610	3,493	6,073	9,899	10,846	5,795	3,131	3,062	2,286
Fire:										
Number of calls answered	1,351	1,380	1,166	1,064	1,092	898	829	818	878	776
Number of inspections	242	330	488	401	388	358	62	54	77	-
Animal Control										
Number of calls answered	938	1,015	781	774	834	815	814	989	799	660
Public Works:										
Number of streets maintained	272	293	293	250	282	282	272	345	260	190
Code Compliance:										
Number of Inspections	N/D	N/D	N/D	5,914	7,747	8,709	6,500	7,392	1,929	2,177
Water:										
New connections	28	23	25	120	17	27	26	30	69	22
Average daily consumption (millions of gal	7.2	7.3	7.8	6	6.45	6.32	6.64	7.71	6.06	7.84
Wastewater:										
Average daily sewage treatment (millions o	1.6	1.8	1.7	2.1	2.1	2.1	2.43	2.81	2.23	2.22
Source: City Departments										
N/D No reliable data										
N/A Information not available										



Fund Balance

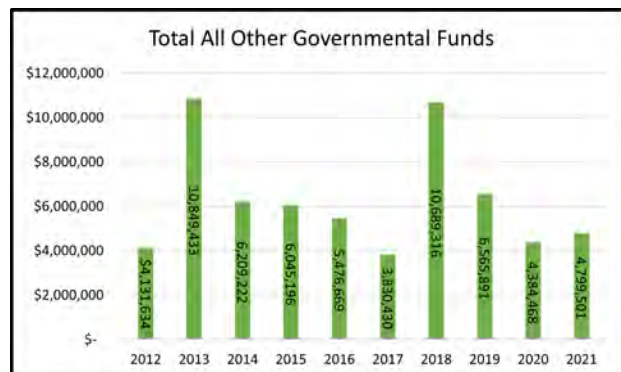
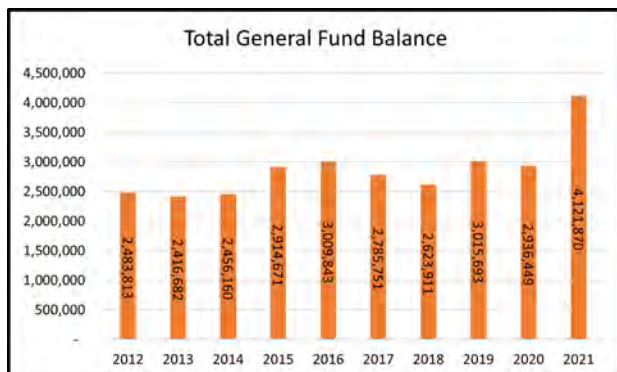
Governmental Funds

Description

This Fund Balance Schedule and Change in Fund Balance schedule help the reader understand how the City's financial performance and well being have changed over time. Fund Balance is the total accumulation of operating surpluses and deficits since the beginning of the City's existence.

Fund Balance (Governmental Funds) Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 20,233	\$ 15,241	\$ 7,202	\$ 23,253	\$ 6,161	\$ 9,117	\$ 15,215	\$ 17,653	\$ 2,900	\$ -
Committed	-	-	-	16,551	19,252	23,816	23,231	-	-	-
Restricted	139,736	973,559	284,273	946,711	935,860	989,632	185,934	471,762	216,229	2,194,763
Assigned	-	-	-	-	-	-	-	16,742	16,742	25,916
Unassigned	2,323,844	1,427,882	2,164,685	1,928,156	2,048,570	1,763,186	2,399,531	2,509,536	2,700,578	1,901,191
Total General Fund	\$ 2,483,813	\$ 2,416,682	\$ 2,456,160	\$ 2,914,671	\$ 3,009,843	\$ 2,785,751	\$ 2,623,911	\$ 3,015,693	\$ 2,936,449	\$ 4,121,870
All other Government Funds										
Restricted	\$ 403,137	\$ 7,670,296	\$ 2,688,170	\$ 517,123	\$ 474,621	\$ 503,175	\$ 7,579,194	\$ 3,931,680	\$ 1,312,127	\$ 2,701,250
Assigned	3,781,928	3,285,854	3,655,976	5,658,959	5,120,689	3,458,766	3,079,878	2,634,211	3,345,093	2,098,251
Unassigned	(53,431)	(106,717)	(134,924)	(130,886)	(118,641)	(131,511)	30,244	-	(272,752)	-
Total all other governmental funds	\$ 4,131,634	\$ 10,849,433	\$ 6,209,222	\$ 6,045,196	\$ 5,476,669	\$ 3,830,430	\$ 10,689,316	\$ 6,565,891	\$ 4,384,468	\$ 4,799,501



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

	2012	2013	2014	2015	2016	2017	2018
Revenue							
Total Revenues	\$ 9,893,696	\$ 9,757,869	\$ 10,490,597	\$ 11,314,576	\$ 12,106,913	\$ 12,334,166	\$ 13,784,286
Expenditures							
Total Expenditures	12,687,406	11,310,220	16,000,443	11,811,323	13,416,630	15,144,907	17,429,303
Excess of revenues under expenditures	(2,793,710)	(1,552,351)	(5,509,846)	(496,747)	(1,309,717)	(2,810,741)	(3,645,017)
Other Financing Sources (Uses)							
Total other financing sources (uses)	753,446	8,198,819	909,114	791,232	836,362	940,410	10,196,400
Net Change in Fund Balance	\$ (2,040,264)	\$ 6,646,468	\$ (4,600,732)	\$ 294,485	\$ (473,355)	\$ (1,870,331)	\$ 6,551,383
Debt service as a percentage of noncapital expenditures	4.08%	5.48%	5.54%	7.40%	6.76%	6.66%	5.71%

Source: Annual Financial Report

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

	2019	2021	EST 2022	Projected 2023
Revenue				
Total Revenues	\$ 13,691,818	\$ 19,400,691	\$ 18,230,262	\$ 17,904,226
Expenditures				
Total Expenditures	19,412,202	19,116,465	16,408,535	18,832,990
Excess of revenues under expenditures	(5,720,384)	284,226	1,821,727	(928,764)
Other Financing Sources (Uses)				
Total other financing sources (uses)	1,271,691	1,316,228	459,007	880,619
Net Change in Fund Balance	\$ (4,448,693)	\$ 1,600,454	\$ 2,280,734	\$ (48,145)
Debt service as a percentage of noncapital expenditures	6.83%	7.24%	8.53%	7.35%



Glossary of Terms & Acronyms

Glossary

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.

ACFR – See Annual Comprehensive Financial Report.

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.

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

ARPA - American Rescue Plan Act of 2021.

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 City Council approval is composed of budgeted funds.

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.

CARES - Coronavirus Aid, Relief, and Economic Security Act of 2000.

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 (CO) – A type of debt instrument that is issued for the funding of 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.

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 (GO) – 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, which 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.

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.