

**City of Mount Pleasant**  
**2024-2025**  
**Annual Operating Budget**





*Passage of SB No. 656 amended Section 102.007 of the Texas Local Government Code to require that the following information be included as the cover page for a budget document.*

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$185,726, which is a 4.4% increase from last year’s budget. The property tax revenue to be raised from new property added to the role this year is \$176,099.

The proposed budget is based on a total rate of \$0.340414 per \$100 of valuation. This is a \$0.0044 tax rate decrease, which is 1.3% lower from the prior year rate of .344783.

The members of the City Council voted on the budget as follows:

For: Tracy Craig, Sr. Mayor, Councilmembers Jonathon Hageman and Carl Hinton

Against: Councilmembers Sherry Spruill and Kelly Redfern

The municipal property tax rates for the preceding fiscal year and each municipal property tax rate that has been adopted or calculated for the current year include:

<b>Tax Rates</b>	<b>FY 2025</b>	<b>FY 2024</b>
Adopted Property Tax Rate	\$0.340414	\$0.344783
No-New-Revenue Tax Rate	\$0.340414	\$0.313448
No-New Revenue Maintenance & Operations	\$0.262433	\$0.230489
Voter Approval Tax Rate	\$0.345651	\$0.344783
Debt Tax Rate	\$0.07554	\$0.07554

The total outstanding municipal debt obligations secured by property taxes is \$345,840,900. The total amount of outstanding debt obligations considered self-supporting is \$127,703,458. Self-supporting debt is currently secured by utility revenues. Fiscal Year 2025 principal and interest requirements for Debt Service are: Property Tax Supported Debt: \$1,776,509 and Self-Supporting Debt: \$4.943.789.

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“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.”



**City Council and Interim City Manager.** From left to right, Councilmember Place 3 Carl Hinton, Councilmember Place 2 Sherry Spruill, Mayor Tracy Craig Sr., Councilmember Place 4 Kelly Redfean, Councilmember Place 3 Jonathon Hageman, and Interim City Manager Greg Nyhoff

The Mount Pleasant City Council is composed of a mayor and five council members. The Council meets every Tuesday on the 1<sup>st</sup> & 3<sup>rd</sup> of each month at 6:00 p.m. in the Mount Pleasant Council Chambers.

### **Budget Staff**

Greg Nyhoff, Interim City Manager  
Carl Currie, Interim Finance Director  
Gillian Gatewood, Accounting Manager  
Finance Department

## BUDGET MESSAGE

September 24, 2024

Mayor and City Council:

In accordance with the City Charter and the laws of the State of Texas governing home rule cities, please accept this letter as my budget message and executive summary for the Fiscal Year 2025 annual budget. The budget is structurally balanced meaning that reserves have not been used to balance the operating budget. It provides for all available resources and expenditures for the City and acts as the general financial and operational plan for the City of Mount Pleasant.

### INTRODUCTION

This budget was prepared with diligence in allocating limited resources for the best benefit to the citizens of Mount Pleasant. The budget is a balanced budget, however, to present a fiscally responsible budget, some staff requests were either reduced or eliminated. This is not a reflection on the merit of these requests but rather, it is indicative of the need to prioritize based on available resources, community need and Council direction.

Financial projections for the upcoming year remain conservative. Planned projects will continue this year and we remain optimistic regarding Mount Pleasant's future opportunities.

### Strategic Planning for FY 2024-2025

#### PRIORITY PROJECTS

- Tri-SUD Water Agreement
- EDC Bylaws and Articles of Incorporation Updates
- Wastewater/Sewer Master Plan Update
- CIP Projects: Schedule, Management and monthly Council Updates
- Water, Wastewater, Parks, Streets, Airport, etc.
- City Council Recruitment: City Manager, City Attorney

#### FINANCE:

- Monthly Budget Reports
- Quarterly Investment Reports
- Council Presentation budget -1<sup>st</sup> Quarter
- Budget Review – 6 months. Amend if necessary
- Audit of fiscal year 2023-2024 (Current Budget) Goal: March.

## **BUDGET HIGHLIGHTS**

### **General Fund**

- The FY 2024-2025 budget is a balanced budget.
- No new revenue property tax rate was adopted September 27, 2024
- Sales tax revenue conservatively budgeted with no increase
- Significant reduction from current year budget in expenditures
- Funding for 16 positions eliminated
- Reserve fund balance anticipated increase from \$1,073,000 to \$4,400,000, a twenty-seven percent increase (27%). The current Council Policy is approximately 18%.
- Reset of the operation expenditures based on revenue projections.
- CIP Projects of over \$7million added.

### **Utility Fund**

- The FY 2024-2025 budget is a balanced budget
- CIP projects of over \$40 million.
- Seventeen percent (17%) rate increase necessary to fund debt service and ongoing operations (January 2025) The 17% increase in January 2024 and proposed increases for 2026 and 2027 of 4.93%.
- The Utility fund would be in a significant negative financial situation if these rates were not implemented. Debt service payments increased by over \$1 million this fiscal year.
- Bond rating agencies have determined Mt. Pleasant has a negative outlook, should return to neutral after reviewing fund balances, rate increases, and balanced budgets.
- City Engineer: Added this position to assist with CIP Management. Decreases in the Engineering Contractual Services Costs.

## **FINANCIAL INFORMATION AND FUND SUMMARIES**

### **General Fund**

The General Fund is the City's principal operating fund and is supported by taxes, fees and other revenues that are not restricted to specific uses. This fund accounts for City functions such as police, fire, community development, parks, court, and administration.

Fiscal Year 2024 total General Fund revenue is expected to end the year just below the original budget. This is largely due to lower than anticipated sales tax collections.

Total revenue for the FY 2025 General Fund is projected to be \$15,896,781. This is a decrease of 6.2% from the FY 2024 Revised Budget. The decrease is primarily due to a reduction of sales tax.

## **Taxable Value and Tax Rate**

The total certified property valuations for FY 2025 are \$1,690,560,813 which is a 3.07% increase or \$51,920,007 increase in total valuations. At least 94% of the increase is due to new construction. The remainder is an increase in existing property valuations which is indicative of a thriving community. The increase in valuations allows for a decrease of .0044% in the total tax rate.

## **Sales Tax**

The City has taken a very conservative approach to budgeting sales tax. The actual collections are trending toward a decrease over the prior year. Taking into consideration that no new major commercial development is expected, we anticipate a leveling off of sales tax revenue in FY 2025. Therefore, the budget includes no increase in sales tax revenue.

## **General Fund Expenses**

The FY 2025 Budget includes a decrease in expenditure. This decrease is primarily due to the unfunding and/or elimination of vacant positions from FY 2024 employee position list.:

Assistant City Manager/Director of Parks and Recreation  
Police Officer (3)  
Firefighters (4 full time)  
Firefighters (4 Part time)  
Code Compliance Supervisor  
Code Compliance Officer (.5 unfunded)  
Street Technician  
Park Technician (2 full time)

## **General Fund Capital Improvement Fund**

The Capital Improvement Fund is used to make one-time capital purchases for General Fund departments. It is primarily funded through the 2024 Certificate of Obligations bonds issued in January 2024 with construction proceeds of \$8,500,000. The projects approved for FY 2025 are:

Annual Street Rehab Program  
Capital Street Projects  
Fourth Street Culvert  
Civic Center Improvements  
Station 2 Roof  
Fire Department Training Facility  
Ladder Truck  
Airport Improvements  
Park Improvements  
The total capital expenses estimated at \$7,062,541.



## **Water and Sewer Fund**

The Water and Sewer Fund is an enterprise fund that accounts for the water, sewer, and refuse services that are provided to the City's residents. Revenues are derived from charges for water consumption, wastewater collection and refuse services. The City conducted a water and sewer rate study with NexGen that was completed December 5, 2023. Water and sewer rate increases were implemented in January 2024. This increase should provide the needed capital expenditure debt requirements for the next five years. Revenues are expected to exceed expenses each year from FY 2024 – FY 2028.

FY 2024 total Water and Sewer Fund revenue is expected to end the year just above the original budget. There was a rate increase during the FY 2024 which should begin the recovery of our reserves for capital improvement and debt management.

Total revenue for FY2025 is estimated at \$18,872,000.

## **Utility Capital Improvement Program**

The projects in the Water and Sewer Capital Fund are funded thru bond proceeds, developer contributions and grants. New projects include:

- Waste Water Treatment Plant
- West Loop WWCS Improvement
- Industrial Park south Lift Station Upgrade
- Water Treatment Plant Generator
- LBS Water Treatment Plant
- North Sanitary Sewer Line
- Water Meter Optimization
- Housing Authority Iron Line Replacement
- John Deere Reroute
- Dam TCEQ EAP
- I30 Filter

The total capital expenditure is estimated to be \$47,396,859 for FY 2025.

## **Debt Service Funds**

The City issues debt to support capital expenditures. This debt is either tax supported and accounted for in the Debt Service fund, or it is water and sewer revenue supported and accounted for in the Water and Sewer Fund. The combined total debt payments for FY 2025 will be \$5,346,724.

## CONCLUSION

The fiscal year 2025 is a balanced budget and provides an operating basis for the next year. It provides for investment in infrastructure, quality of life services, and our workforce. At the same time, we are maintaining the long-term fiscal viability of the community by promoting saving measures and supporting development.

While the budget process is always a challenge, we have produced a budget that is both balanced and sufficient to meet the needs of the upcoming fiscal year.

On behalf of myself and the staff, I want to express my appreciation to the City Council for your diligent efforts throughout the process in providing guidance, direction, and support for this budget. I feel the budget accurately represents the goals of the City which are designed to provide quality of services to our citizens with the resources available.

Respectfully submitted,

Greg Nyhoff,  
Interim City Manager

# HISTORY OF MOUNT PLEASANT

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

In 1861, Titus County voted for secession by a vote of 411 to 285 and sent as many as 1,500 men to fight in the Confederate Army. During the Civil War, Mount Pleasant was the site of a confederate transportation depot which employed blacksmiths, carpenters, harness makers and wheelwrights. In 1876, the East Line and Red River Railroad Company laid tracks across the southeast corner of the county. Following in 1878 was the extension to Mount Pleasant of the narrow gauge "Tyler Tap". In 1879, this section of line was acquired by the Texas and St. Louis Railway and within a few years was extended to connect St. Louis and Waco. Another branch, completed in 1887, ran from Mount Pleasant to Sherman. Largely because of this excellent rail system, Mount Pleasant was being recognized as a hub of transportation and trade at the close of the nineteenth century and had a population of 963 in 1890. On September 17, 1900, T. C. Hutchings became Mount Pleasant's first mayor and John B. Stephens, Sr. became city marshal.



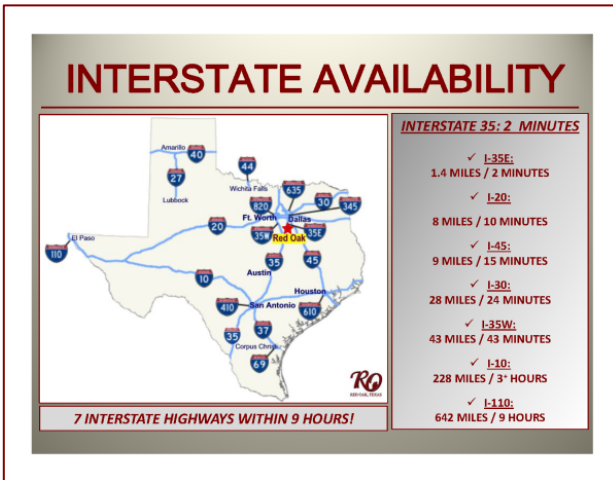
## STATISTIC AT A GLANCE



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



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



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

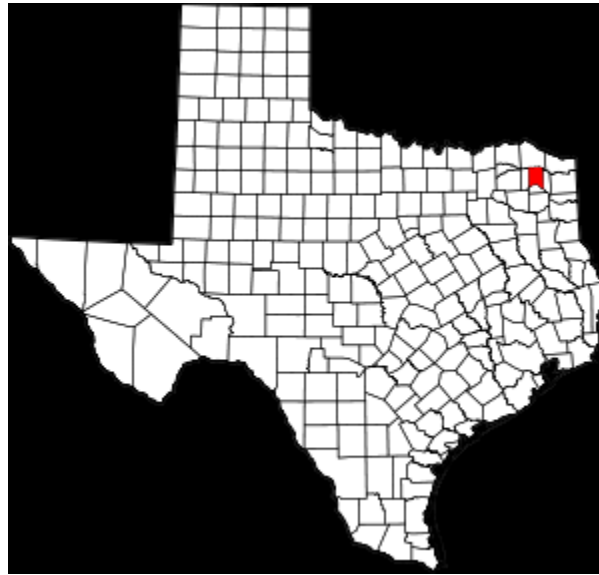
### DFW International (108 miles)

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

### Dallas Love Field (126 miles)

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





As of the 2000 census there were 13,940 residents in the City of Mount Pleasant. The 2010 census found the Mount Pleasant population had grown to 16,020. 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*	17,470	2.8%

*\*Population Estimate*

## Property Tax Rates

Ad Valorem Tax Rates

*(Per \$100 Assessed Value)*

City of Mount Pleasant	0.3447
NTCC	0.1300
Mount Pleasant ISD	0.9371
Titus Reg Medical Center	0.1820
Titus County	<u>0.3630</u>
<b>Total Property Tax</b>	<b><u>1.9568</u></b>

## Property Tax Exemptions

Residence homestead exemptions are listed below.

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

## Sales Tax Rates

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

## Income Tax

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

## Corporate Franchise Tax

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

## Hotel / Motel Occupancy Tax

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



# Budget Process and Policies

## **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

### **Development Fund**

Industrial Development

### **Special Revenue Fund**

Hotel Motel Fund

Tourism Fund

Civic Center Fund

Cemetery Fund

Peg Funds

Police Funds

Fire Funds

Cares Grant

### **Enterprise Funds**

Water & Sewer Fund

Airport Fund

### **Capital Projects Funds**

General Capital Projects

Park Project

Water Capital Projects

Street Capital Fund

### **Debt Service Funds**

General Debt Service Fund

Utility Debt Service

## **PLANNING AND BUDGET PREPARATION**

The City of Mount Pleasant's budgeting process begins with citizen input and involves planning, goal setting, and prioritizing by the City Council and staff. 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.

The City Council then offers suggestions and improvements to focus on citizen’s priorities and council’s vision for the future. The City Council then prioritizes individual director’s request for funding in the budget. The strategic plans are then adjusted based on Councils discussion and comments.

## **CAPITAL IMPROVEMENT PLAN**

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

## **BUDGET PREPARATION PROCESS**

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

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

July and August have scheduled City Council workshops to discuss the budget with City staff and Councils. The public hearing on the proposed budget and tax rate is held late-August/September;

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 1. The Director of Finance then complies all changes and updates the final budget document. By October, the completed Budget Document is distributed and made available to the public via website or 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 Fund, Proprietary Funds, and Development Funds.

- A. **Planning** – The budget process will include City Council participation in the identification of major policy issues. The budget process will be a part of an overall strategic planning process for the City. The process will also allow for citizen input.
- B. **Preparation** – The Charter, Section 2, requires that “the City Manager at least 60 days prior to the beginning of each budget year shall submit to the Council a proposed budget.”
  1. **Proposed Budget** – A proposed budget shall be prepared by the City Manager with participation of the entire City’s Department Directors within the provision of the Charter.
    - a) In accordance with the Charter, Section 11, the budget message shall be explanatory of the budget, shall contain an outline of the proposed financial policies of the city for the budget year and shall describe in connection there with the important features of the budget plan. It shall set forth the reason for any changes from previous year in expenditures and revenue items and shall explain any major changes in financial policy.
    - b) In accordance with the Charter, Section 12, the Council shall determine the time and place of the public hearing on the budget and shall cause to be published a notice of the place and time not less than ten days prior to publication date of the public hearing.
    - c) In accordance with the Charter, Section 3, the budget and budget message and all supporting schedules shall be a public record in of the office of the City Secretary and available to the public upon request. The Council shall cause enough copies to be available to be prepared for distribution to interested persons.
    - d) In accordance with the Charter, Section 6, the Council shall adopt the budget by the favorable votes of at least a majority of all members of the council.
    - e) In accordance with the Charter, Section 7, The budget shall be adopted not later than the 27<sup>th</sup> day of the last month of the fiscal year. Should the council

take no final action on or prior to such day, the budget as submitted shall be deemed to have been finally adopted by council.

2. **Adoption** – Upon finalization of the budget appropriations, the City Council will hold a public hearing, and subsequently adopt by ordinance the final budget. The budget will be effective for the fiscal year beginning October 1<sup>st</sup>. In accordance with the Charter, Section 7, the Council shall adopt the budget by ordinance no later than the 27<sup>th</sup> day of September. Should the council take no final action on or prior to such day, the budget as submitted shall be deemed to have been finally adopted by council. Adoption of the budget shall constitute appropriations of the amount specified therein as expenditures from the fund indicated and shall constitute a levy of the property tax therein proposed.
- C. **Revenue Estimates** – In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include the analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year, which could otherwise result in mid-year service reductions.
- D. **Balanced Budget** – The goal of the City is to balance the operating budget with current revenues, whereby current revenues match and fund on-going expenditures/expenses. Excess balances in the operating funds from previous years may be used for non-recurring expenditures/expenses or as capital funds.
- E. **Reporting** – Summary financial reports will be presented to the City Council monthly at a minimum. These reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status. The City Manager shall submit to the Council at its second regular City Council meeting each month the financial condition of the City budget items as well as budget estimates versus accruals for the preceding month and for the fiscal year to date. Such records are to be made public by the Council during open meeting. The financial records of the City will be maintained in accordance with accepted principles recommended by the American Institute of Certified Public Accounts and by the National Committee on Governmental Accounting.
- F. **Control and Accountability** – Each Department Director, appointed by the City Manager, will be responsible for the administration of his or her departmental budget. This includes accomplishing the functions and initiatives adopted as part of the budget and monitoring each department budget for compliance with spending limitations. Department Directors may request a transfer of funds within a department budget. All transfers of appropriation or budget amendments require City Manager approval. Copies of the approved operation budget, capital facilities, property budget, and supporting papers shall be filed with the City Secretary and shall be public records available to the public upon request.
- G. **Budget Amendments** – The Budget Ordinance provides a method to amend appropriations: “In such case, the Council may authorize the issuance of emergency notes, but the emergency notes and renewals shall be paid no later than the last day of the last fiscal year.”

1. **Supplemental Appropriations** – If, during the fiscal year, the City Manager certifies that there are revenues available for appropriation in excess of those estimated in the budget, the Council may make supplemental appropriations to fund as desired or carry the excess into the next fiscal year.
  2. **Emergency Appropriations** – To meet a public emergency created by a natural disaster or man-made calamity affecting life, health, property, or the public peace, the Council may make emergency appropriations in accordance with Section 9.21(a) of the Home Rule Charter.
  3. **Reduction of Appropriations** – If at any time during the fiscal year it appears probable to the City Manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial actions taken by him, and his recommendations as to any other steps that may need to be taken. The Council shall then take such further action as it deems necessary to prevent or minimize any deficit, and, for that purpose, the Council may by ordinance reduce one or more appropriations.
- H. **Budget Contingency Plan** – This policy is intended to establish general guidelines for managing revenue shortfalls resulting from factors such as local and economic downturns that affect the City’s revenue streams.
1. **Immediate Action** – Once a budgetary shortfall is projected, the City Manager will take the necessary actions to offset any revenue shortfall with a reduction in current expenses. The City Manager may:
    - a. Freeze all new hire and vacant positions except those deemed to be a necessity.
    - b. Review all planned capital expenditures.
    - c. Delay all “non-essential” spending or equipment replacement purchases.
  2. **Further Action** – If the above actions are insufficient to offset the revenue deficit and the shortfall continues to increase, the City Manager will further reduce operating expenses to balance the variance. The City Manager may ask Department Directors for recommendations on reduction of service levels in order to reduce expenditures to balance the budget. Any resulting service level reductions, including workforce reductions, will be finalized by the City Council.

## **BUDGET CONTROL & AMENDMENT**

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

**Fund:**                      **General**  
**Category:**               **Public Safety**  
**Department:**           **Police**  
**Line Item:**               **Full Time Salaries**

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

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

The Director of Finance reviews the budget monthly to estimate expense and make a recommendation as needed to the City Manager for an unforeseen cost 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 any transfer and amendment made during the year and is filed with the City Secretary.

# 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:

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

Beginning in early August, the City can move forward to adopting a tax rate by calculating and publishing the no new revenue tax (effective) rate and voter approval tax(rollback) 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 effective tax rate will go down and vice versa. The objective of the effective tax rate is to generate equal tax revenues using taxable valuations from different years.

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

**Voter Approval Rate tax rate:** The effective tax rate is a calculated maximum rate allowed by law without voter approval. The rollback rate provides the City the same amount of tax revenue spent the previous year for day-to-day operations, plus an extra 3.5% increase for those operations plus sufficient funds to pay debts in the coming year. If an adopted rate is higher than the rollback rate, voters can circulate a petition calling for an rollback to a rate below the rollback rate.

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

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

and time of the public hearings. It must also include the date, time, and place for adoption of the tax rate.

4. **Newspaper Requirements:** The 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 larger type.
5. **Website Requirements:** The notice must be posted on the City website no later than August 15<sup>th</sup> and must remain on the website till the rate is adopted.
6. **Budget Requirements:** The front page of the budget must include council members voting and proposed, no new revenue rate, voter approval rate for current and prior years.

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

1. **Public Hearing:** The 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 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 for the increase in the tax rate.

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

# BUDGET CALENDAR

August 13: Budget Workshop

August 20: Council established No New Revenue Tax Rate

August 21: Published Notice of Public Hearing on Budget and Tax Rate

September 3: Provide Amendments to Aug 13 Proposed Budget

September 17: Public Hearing on Tax Rate and Vote to Adopt Tax Rate

September 27: Public Hearing on Tax Rate and Budget

Vote to Adopt Budget and Tax Rate

Ratify Tax Rate in Budget Document





# Ordinances



**CITY OF MOUNT PLEASANT, TEXAS  
ORDINANCE NO. 2024-20**

**AN ORDINANCE OF THE CITY OF MOUNT PLEASANT, TEXAS LEVYING AD VALOREM TAXES FOR THE YEAR 2024 (FISCAL YEAR 2025) AT A RATE OF \$0.340414 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2024; 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 2024 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 \$0.340414 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 \$0.262433 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 \$0.002441 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 \$0.075540 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.

**SECTION 3.** That all ad valorem taxes shall become due and payable on October 1, 2024, and all ad valorem taxes for the year shall become delinquent after January 31, 2025. There shall be no discount for payment of taxes prior to said January 31, 2024. A delinquent tax shall incur a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1, 2025, 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 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.

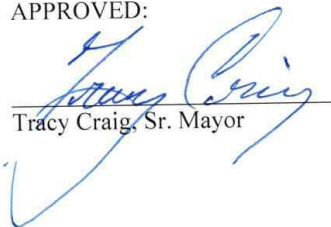
**SECTION 5.** That it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes for the year 2024. This ordinance shall take effect from and after its passage as the law in such cases provides.

**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 24<sup>th</sup> day of September 2024.

APPROVED:

A handwritten signature in blue ink, appearing to read 'Tracy Craig', written over a horizontal line. Below the line, the name 'Tracy Craig, Sr. Mayor' is printed.

Tracy Craig, Sr. Mayor

ATTEST:

A handwritten signature in blue ink, appearing to read 'Candias Webster', written over a horizontal line. Below the line, the name 'Candias Webster, City Secretary' is printed.

Candias Webster, City Secretary

## ORDINANCE 2024-19

**AN ORDINANCE OF THE CITY OF MOUNT PLEASANT, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; 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 2024-2025 and filed the same with the City Secretary for public review on August 16, 2024; and

**WHEREAS**, the City Council held a public hearing on the proposed budget for the Fiscal Year 2024-2025 on September 24, 2024 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 appropriations as designated for the payment of expenses for the operation of the City Government, hereinafter itemized by a true and correct copy of the Budget Document hereto attached as Exhibit A, are hereby adopted.

**SECTION 3.** 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 4.** That all appropriations exclusive of capital projects shall lapse at the end of the fiscal year.

**SECTION 5.** That all capital project appropriations as of September 30, 2024 shall roll forward to October 1, 2024.

**SECTION 6.** 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.

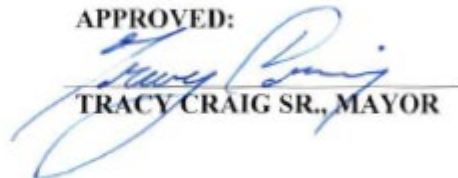
**SECTION 9.** That should any sentence, paragraph, subdivision, clause, phrase, or section of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided 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 24<sup>TH</sup> DAY OF SEPTEMBER 2024.**

**APPROVED:**

A blue ink signature of Tracy Craig Sr. written over a horizontal line.

**TRACY CRAIG SR., MAYOR**

**ATTEST:**

A blue ink signature of Candias Webster written over a horizontal line.

**CANDIAS WEBSTER, CITY SECRETARY**

**CITY OF MOUNT PLEASANT, TEXAS  
ORDINANCE 2024-25**

**AN ORDINANCE OF THE CITY OF MOUNT PLEASANT, TEXAS RATIFYING THE PROPERTY TAX REVENUE INCREASE REFLECTED IN THE 2024-2025 FISCAL YEAR BUDGET; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Local Government Code §102.007(c) requires that adoption of a budget that raises more property tax revenue than was generated the previous year requires a record vote of the City Council to ratify the property tax increase reflected in the budget in addition to and separate from the record votes to approve the ordinance adopting the annual budget and the ordinance adopting the tax rate; and

**WHEREAS**, the City Council has approved Ordinance 2024-19 adopting the 2024-2025 Fiscal Year Budget, which will require raising more revenue from property taxes than last year's budget; and

**WHEREAS**, the City Council of the City of Mount Pleasant, Texas, desires to ratify the property tax increase reflected in Ordinance 2024-19 approving the 2024-2025 Fiscal Year Budget.

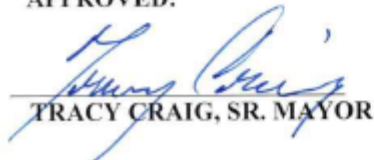
**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOUNT PLEASANT, TEXAS.**

**SECTION 1** The property tax increase reflected in the 2024-2025 Fiscal Year Budget and approved pursuant to Ordinance 2024-19 is hereby ratified.

**SECTION 2.** This Ordinance shall take effect immediately from and after its passage.

**DULY PASSED AND APPROVED** by the City Council of the City of Mount Pleasant, Texas by a roll call vote on the 24th day of September 2024.

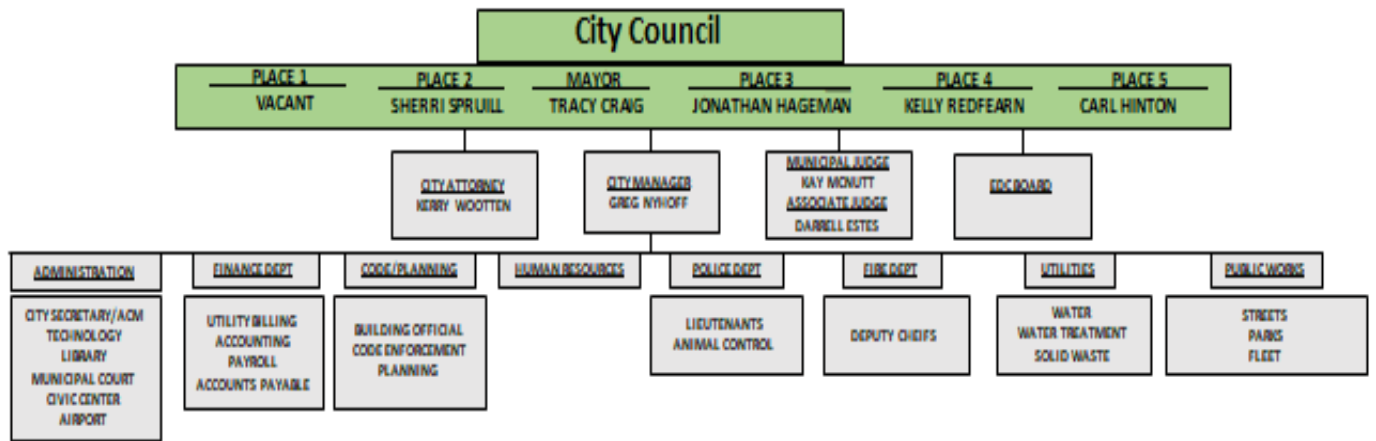
**APPROVED:**

Handwritten signature of Tracy Craig, Sr. Mayor in blue ink.  
**TRACY CRAIG, SR. MAYOR**

**ATTEST:**

Handwritten signature of Candias Webster, City Secretary in blue ink.  
**CANDIAS WEBSTER, CITY SECRETARY**

# City Organizational Chart





# GENERAL FUND



GENERAL FUND			
100	Adopted Budget	Actuals	Adopted Budget
REVENUES	FY2024	FY2024	FY2025
CURRENT PROPERTY TAXES	4,223,800	4,125,703	4,409,526
380 TAX REIMBURSEMENT	-	(15,421)	-
DELINQUENT PROPERTY TAXES	50,000	51,069	55,000
PENALTIES AND INTEREST	45,000	37,120	45,000
TAX ATTORNEY FEES	30,000	12,954	30,000
P.I.L.O.T.	180,000	127,708	140,000
SALES TAX COLLECTIONS	6,440,000	4,780,630	6,100,355
SALES TAX - GARBAGE	40,000	29,471	40,000
LIQUOR TAX	36,000	25,152	34,300
OTHER TAXES	749,300	597,579	719,100
LANDFILL FEES	1,250,000	963,003	1,250,000
ZONING AND PLATTING FEES	17,000	16,897	16,000
BUILDING PERMITS	380,000	143,738	215,000
ELECTRICAL PERMITS	9,000	8,728	8,500
PLUMBING PERMITS	5,000	5,457	6,000
MECHANICAL PERMITS	9,500	9,618	10,000
OTHER PERMITS AND LICENSES	91,000	91,350	92,000
INSPECTION FEE	7,500	7,054	7,000
MUNICIPAL COURT	500,000	499,630	650,000
SHELTER FEES	160,000	115,638	160,000
LIBRARY FINES	10,000	12,911	12,000
OTHER FINES	20,000	2,367	2,000
FIRE REVENUE	1,000	4,407	1,000
CODE FINE AND FEES	20,000	6,895	6,500
INTEREST INCOME	140,000	59,859	130,000
INTERGOVERNMENTAL REVENUE	-	4,011	-
INSURANCE PROCEEDS	39,300	32,595	-
LEASE PURCHASE PROCEEDS	-	-	-
GRANT INCOME	216,520	216,520	-
SALE OF EQUIPMENT AND MATERIAL	-	3,156	-
CONTRACTUAL INCOME	1,300,000	1,083,333	650,000
IDC ADMIN FEE	17,500	6,250	17,500
INTERFUND TRANSFERS REV	750,000	562,500	900,000
MISCELLANEOUS REVENUE	36,692	36,590	10,000
REVENUE FROM OTHER RESOURCES	-	-	-
PARK USER FEES	30,000	24,079	30,000
MOSQUITO PREVENTION	150,000	127,740	150,000
<b>TOTAL REVENUES</b>	<b>16,954,112</b>	<b>13,816,292</b>	<b>15,896,781</b>

# GENERAL GOVERNMENT

**101- Legislative.** Incorporated in 1902, the City of Mount Pleasant adopted a “Home Rule Charter” at an election held on April 6, 1948. The city operates under the “Council-Manager” form of city government. The governing or legislative body of the City is the City Council. All powers of the City, as enumerated by State Statues and City Charter, and the determination of all matters of policy are vested in the City Council, which meets in Regular Session on the first and third Tuesday of each month.

**102- General Administration** is charged with the implementation of policies established by the City Council and with the provisions 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.

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

**104- Tax Assessment & Collections.** The city contracts with the Titus County Appraisal District for the assessment and collection of the property taxes. All contractual payments made to the Titus County Appraisal District for tax appraisal, assessment and collection services as well as all fees to the City's delinquent tax attorney for the collection of delinquent taxes are included in this department.

**105- Human Resource** This department is part of Administration and is responsible for recruiting, onboarding, training, firing employees and administering employee benefits.

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

**109- Technology** manages the City's technology systems and infrastructure to ensure they are running smoothly and securely. Maintains hardware like servers, computers, and mobile devices, and software systems. Manages networks and databases, and ensures data is stored correctly and securely.

**122- Non Departmental** manages those expenditures that are not accounted for in any other department i.e. rental expenses, liability insurances, contractual agreements, city wide data processing expenses, operational transfers and contingency expenses.

**205- Municipal Court** is to file and adjudicate Class C Misdemeanors within the Court's jurisdiction and the issuance of warrants. The courts primary function is to process offenses filed by the Police, Fire Marshal, Code Enforcement, Animal Control and Citizen Complaints which are alleged to have occurred within the territorial limits of the City.

**508- Library-** This department provides public access to computers, electronic and digital resources, and internet access. It provides low-cost access to information and entertainment materials through both digital and analog mediums; to facilitate a love of learning in citizens of all ages, and to provide interactive and enriching programming and community outreach.

<b>General Fund</b>				
		<b>Adopted Budget</b>	<b>Actuals</b>	<b>Adopted Budget</b>
<b>General Government</b>	<b>Dept</b>	<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>
Legislative	101	86,300	35,550	42,000
General Administration	102	790,517	763,822	613,746
Legal	103	157,000	166,398	100,000
Tax Assessment & Collections	104	191,500	132,750	160,000
Human Resource	105	152,640	126,453	135,186
Elections	106	23,950	5,359	11,350
Technology	109	322,126	324,732	211,354
Non Departmental	122	693,000	627,222	873,676
Municipal Court	205	341,127	302,443	342,177
Library	508	631,712	537,071	611,246
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 3,389,872</b>	<b>\$ 3,021,801</b>	<b>\$ 3,100,735</b>

# Public Safety

**212- Animal Services** provides response for complaints concerning domestic animals, reptiles, and livestock. This department is responsible for impounding animals that are stray, abused or abandoned, animals needing quarantine which have bitten humans or officers often respond to dangerous or aggressive animals. Facilitates the animal adoption program and transfer to other no kill shelters as appropriate.

**213- Police Department** works cooperatively with the public and to serve our citizens, to enforce the laws, provide a safe environment, and reduce the fear of crime. They provide call responses, patrol, traffic enforcement and investigative functions; and crime prevention and suppression functions.

**214- Fire Department** provides our community with fire prevention, fire suppression and rescue, and other emergencies by utilizing and improving the knowledge and skills of our members. Provides 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.

General Fund				
Public Safety	Dept	Adopted Budget		Actuals
		FY 2024	FY 2024	FY 2025
Animal Services	212	390,661	345,403	379,440
Police	213	5,123,202	4,352,609	5,197,660
Fire	214	4,348,152	3,313,888	3,965,568
<b>TOTAL PUBLIC SAFETY</b>		<b>\$ 9,862,015</b>	<b>\$ 8,011,900</b>	<b>\$ 9,542,668</b>

# Community Development

**307- Planning Department-** This department is responsible for conducting the Planning and Zoning functions of the City.

**311- Building & Development-** This department is responsible for issuing building permits, performs required inspections for all new construction, expansion and reconstruction projects. Performs final certificates of occupancy inspections.

**316- Code Enforcement-** This department is responsible for the enforcement of codes to all citizens. Maintain and enhance all real property through effective and impartial enforcement of city and state codes and regulations regarding nuisance abatement, food safety, property management and pools/spas.

General Fund				
		Adopted Budget	Actuals	Adopted Budget
Community Development	Dept	FY 2024	FY 2024	FY 2025
Planning	307	333,922	299,256	323,885
Building & Development	311	288,245	203,204	286,714
Code Enforcement	316	374,530	220,126	248,667
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$ 996,697</b>	<b>\$ 722,586</b>	<b>\$ 859,266</b>

# Public Works

**321- General Fund Fleet Services-** This 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. This department supports vehicles and equipment for police, fire, public works, code enforcement streets and parks. Maintaining the City’s vehicles/equipment in the most cost effective and efficient maintenance services to ensure they are serviced, safe and reliable.

**326- Building Maintenance-** These services will ensure the city’s facilities are maintained responsibly and operated efficiently for the benefit of employees and residents of Mount Pleasant. Custodians provide cleaning services to all city facilities.

**417- Parks Department-** This department is responsible for enhancing and maintaining the recreational areas for family or group activities. Provide turf and landscape services for the parks and right of ways for the enjoyment and safety of all citizens and to coordinate personnel during special events.

<b>General Fund</b>					
<b>Public Works</b>	<b>Dept</b>	<b>Adopted Budget</b>		<b>Actuals</b>	<b>Adopted Budget</b>
		<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>
Fleet Management	321	609,642	461,917		592,319
Building Maintenance	326	222,488	171,932		229,330
Parks	417	1,693,348	1,249,983		1,501,436
<b>TOTAL PUBLIC WORKS</b>		<b>\$ 2,525,478</b>	<b>\$ 1,883,832</b>	<b>\$</b>	<b>2,323,085</b>

**TOTAL GENERAL FUND EXPENDITURES      \$ 16,774,062    \$ 13,640,119    \$ 15,825,754**

# EXPENDITURE DETAIL

## EXPENDITURES

101 - LEGISLATIVE	HEALTH INSURANCE	14,600	-	-
101 - LEGISLATIVE	OFFICE SUPPLIES	1,100	841	100
101 - LEGISLATIVE	OTHER SUPPLIES	5,000	140	200
101 - LEGISLATIVE	COMMUNICATION	4,000	3,514	4,000
101 - LEGISLATIVE	ADVERTISING	1,000	976	1,000
101 - LEGISLATIVE	BUSINESS AND TRAVEL	29,000	413	10,000
101 - LEGISLATIVE	CONTRACTUAL AND FEE SERVICES	23,600	23,133	20,000
101 - LEGISLATIVE	MEMBERSHIPS AND SUBSCRIPTIONS	8,000	6,533	6,700
	<b>TOTAL LEGISLATIVE</b>	<b>86,300</b>	<b>35,550</b>	<b>42,000</b>
102 GENERAL ADMINISTRATION	ANTICIPATED BUDGET SAVINGS			(170,000)
102 - GENERAL ADMINISTRATION	FULL TIME SALARIES	380,410	342,163	410,970
102 - GENERAL ADMINISTRATION	LONGEVITY	2,760	2,390	1,740
102 - GENERAL ADMINISTRATION	OVERTIME	3,000	-	1,000
102 - GENERAL ADMINISTRATION	TEMPORARY	-	-	-
102 - GENERAL ADMINISTRATION	HOLIDAY PAY	450	523	640
102 - GENERAL ADMINISTRATION	HSA CONTRIBUTION	-	-	-
102 - GENERAL ADMINISTRATION	TMRS	59,049	53,486	62,486
102 - GENERAL ADMINISTRATION	SOCIAL SECURITY	27,290	26,056	30,460
102 - GENERAL ADMINISTRATION	SPANISH SPEAKING	900	1,200	900
102 - GENERAL ADMINISTRATION	CERTIFICATION PAY	900	788	900
102 - GENERAL ADMINISTRATION	CAR ALLOWANCE	7,200	8,400	600
102 - GENERAL ADMINISTRATION	PHONE ALLOWANCE	4,020	3,788	3,300
102 - GENERAL ADMINISTRATION	WORKERS COMPENSATION	685	624	493
102 - GENERAL ADMINISTRATION	UNEMPLOYMENT COMPENSATION	375	435	585
102 - GENERAL ADMINISTRATION	HEALTH INSURANCE	37,113	29,645	38,632
102 - GENERAL ADMINISTRATION	DENTAL INSURANCE	1,800	1,372	1,975
102 - GENERAL ADMINISTRATION	SALARY ADJUSTMENT	-	-	-
102 - GENERAL ADMINISTRATION	OFFICE SUPPLIES	16,000	11,198	16,000
102 - GENERAL ADMINISTRATION	MINOR TOOLS & APPARATUS	-	-	-
102 - GENERAL ADMINISTRATION	JANITORIAL SUPPLIES	3,500	4,356	5,000
102 - GENERAL ADMINISTRATION	CHEMICAL & MECHANICAL SUPPLIES	-	-	-
102 - GENERAL ADMINISTRATION	OTHER SUPPLIES	-	-	-
102 - GENERAL ADMINISTRATION	BUILDINGS AND GROUNDS	13,000	8,513	13,000
102 - GENERAL ADMINISTRATION	OFFICE EQUIPMENT REPAIRS	5,000	-	2,000
102 - GENERAL ADMINISTRATION	HEATING AND COOLING EQUIPMENT	-	-	-
102 - GENERAL ADMINISTRATION	COMMUNICATION	35,000	26,715	35,000
102 - GENERAL ADMINISTRATION	RENTAL EXPENSE	1,065	1,063	1,065
102 - GENERAL ADMINISTRATION	LIABILITY INSURANCE	-	-	-
102 - GENERAL ADMINISTRATION	ADVERTISING	5,000	5,972	6,000
102 - GENERAL ADMINISTRATION	BUSINESS AND TRAVEL	35,000	14,052	15,000
102 - GENERAL ADMINISTRATION	UNIFORMS AND CLOTHING	3,000	2,242	3,000
102 - GENERAL ADMINISTRATION	CONTRACTUAL AND FEE SERVICES	100,000	191,159	100,000
102 - GENERAL ADMINISTRATION	UTILITY SERVICES	6,000	6,459	7,000
102 - GENERAL ADMINISTRATION	DATA PROCESSING MAINTENANCE	-	-	-
102 - GENERAL ADMINISTRATION	EMPLOYEE RECOGNITION	-	-	-
102 - GENERAL ADMINISTRATION	EMPLOYEE TRAINING	-	-	3,000
102 - GENERAL ADMINISTRATION	MEMBERSHIPS AND SUBSCRIPTIONS	9,000	4,723	8,000
102 - GENERAL ADMINISTRATION	CAP OUTLAY OFFICE EQUIP	15,000	-	7,000
102 - GENERAL ADMINISTRATION	CAP OUTLAY MACHINERY&EQUIPMENT	-	-	-
102 - GENERAL ADMINISTRATION	CAPITAL OUTLAY - OTHER EQUIP	-	-	-
102 - GENERAL ADMINISTRATION	TRAFFIC ENGINEERING IMPROV.	-	-	-
102 - GENERAL ADMINISTRATION	CAPITAL OUTLAY - OTHER IMPROV	-	-	-
102 - GENERAL ADMINISTRATION	LEASE EXPENSE	18,000	16,500	8,000
	<b>TOTAL ADMINISTRATION</b>	<b>790,517</b>	<b>763,822</b>	<b>613,746</b>

103 - LEGAL	BUSINESS AND TRAVEL	500	-	-
103 - LEGAL	CONTRACTUAL AND FEE SERVICES	156,500	166,398	100,000
	<b>TOTAL LEGAL</b>	<b>157,000</b>	<b>166,398</b>	<b>100,000</b>
104 - TAX ASSESSMENT & COLLECTION	CONTRACTUAL AND FEE SERVICES	191,500	132,750	160,000
	<b>TOTAL ASSESSMENT AND COLLECTIONS</b>	<b>191,500</b>	<b>132,750</b>	<b>160,000</b>
105 - HUMAN RESOURCE	FULL TIME SALARIES	57,745	47,289	57,750
105 - HUMAN RESOURCE	LONGEVITY	120	-	120
105 - HUMAN RESOURCE	HOLIDAY PAY	50	59	71
105 - HUMAN RESOURCE	TMRS	8,963	7,689	9,096
105 - HUMAN RESOURCE	SOCIAL SECURITY	4,417	3,619	4,418
105 - HUMAN RESOURCE	SPANISH SPEAKING	900	375	900
105 - HUMAN RESOURCE	CAR ALLOWANCE	3,000	3,150	-
105 - HUMAN RESOURCE	PHONE ALLOWANCE	900	825	900
105 - HUMAN RESOURCE	WORKERS COMPENSATION	104	84	69
105 - HUMAN RESOURCE	UNEMPLOYMENT COMPENSATION	58	58	59
105 - HUMAN RESOURCE	HEALTH INSURANCE	5,563	4,484	6,384
105 - HUMAN RESOURCE	DENTAL INSURANCE	120	147	219
105 - HUMAN RESOURCE	OFFICE SUPPLIES	1,200	1,089	1,200
105 - HUMAN RESOURCE	BUSINESS AND TRAVEL	4,500	2,035	4,000
105 - HUMAN RESOURCE	CONTRACTUAL AND FEE SERVICES	30,000	29,172	30,000
105 - HUMAN RESOURCE	EMPLOYEE RECOGNITION	25,000	25,000	15,000
105 - HUMAN RESOURCE	EMPLOYEE TRAINING	10,000	1,379	5,000
	<b>TOTAL HUMAN RESOURCES</b>	<b>152,640</b>	<b>126,453</b>	<b>135,186</b>
106 - ELECTIONS	ADVERTISING	350	-	350
106 - ELECTIONS	CONTRACTUAL AND FEE SERVICES	23,600	5,359	11,000
	<b>TOTAL ELECTIONS</b>	<b>23,950</b>	<b>5,359</b>	<b>11,350</b>
109 - TECHNOLOGY	FULL TIME SALARIES	31,680	28,780	32,649
109 - TECHNOLOGY	LONGEVITY	120	220	120
109 - TECHNOLOGY	HOLIDAY PAY	50	117	71
109 - TECHNOLOGY	TMRS	4,918	4,653	5,142
109 - TECHNOLOGY	SOCIAL SECURITY	2,424	2,288	2,498
109 - TECHNOLOGY	CERTIFICATION PAY	-	225	600
109 - TECHNOLOGY	PHONE ALLOWANCE	420	638	450
109 - TECHNOLOGY	WORKERS COMPENSATION	57	50	39
109 - TECHNOLOGY	UNEMPLOYMENT COMPENSATION	32	71	59
109 - TECHNOLOGY	HEALTH INSURANCE	3,115	2,777	3,507
109 - TECHNOLOGY	DENTAL INSURANCE	360	163	219
109 - TECHNOLOGY	OFFICE SUPPLIES	-	-	1,000
109 - TECHNOLOGY	COMPUTER EQUIPMENT	30,000	36,985	10,000
109 - TECHNOLOGY	BUSINESS AND TRAVEL	4,000	-	-
109 - TECHNOLOGY	DATA PROCESSING MAINTENANCE	239,950	247,765	150,000
109 - TECHNOLOGY	CAPITAL OUTLAY - OTHER EQUIP	5,000	-	5,000
	<b>TOTAL TECHNOLOGY</b>	<b>322,126</b>	<b>324,732</b>	<b>211,354</b>
122 - NON-DEPARTMENTAL	RENTAL EXPENSE	35,000	64,000	35,000
122 - NON-DEPARTMENTAL	LIABILITY INSURANCE	159,500	188,084	203,076
122 - NON-DEPARTMENTAL	CONTRACTUAL AND FEE SERVICES	9,900	3,378	9,000
122 - NON-DEPARTMENTAL	DATA PROCESSING MAINTENANCE	44,000	38,310	-
122 - NON-DEPARTMENTAL	INTERFUND TRANSFERS EXP	444,600	333,450	591,600
122 - NON-DEPARTMENTAL	CONTINGENCY	-	-	35,000
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>693,000</b>	<b>627,222</b>	<b>873,676</b>





205 - MUNICIPAL COURT	FULL TIME SALARIES	169,554	143,964	171,132
205 - MUNICIPAL COURT	LONGEVITY	5,040	4,330	5,040
205 - MUNICIPAL COURT	OVERTIME	500	-	500
205 - MUNICIPAL COURT	PART-TIME	50,000	42,308	35,000
205 - MUNICIPAL COURT	HOLIDAY PAY	500	568	569
205 - MUNICIPAL COURT	TMRS	34,158	23,697	27,032
205 - MUNICIPAL COURT	SOCIAL SECURITY	16,834	14,731	15,807
205 - MUNICIPAL COURT	SPANISH SPEAKING	3,600	3,150	3,600
205 - MUNICIPAL COURT	PHONE ALLOWANCE	5,400	2,475	1,800
205 - MUNICIPAL COURT	WORKERS COMPENSATION	395	334	247
205 - MUNICIPAL COURT	UNEMPLOYMENT COMPENSATION	220	586	475
205 - MUNICIPAL COURT	HEALTH INSURANCE	24,786	21,153	28,093
205 - MUNICIPAL COURT	DENTAL INSURANCE	1,440	937	1,317
205 - MUNICIPAL COURT	OFFICE SUPPLIES	4,000	2,253	2,500
205 - MUNICIPAL COURT	JANITORIAL SUPPLIES	900	2,127	900
205 - MUNICIPAL COURT	BUILDINGS AND GROUNDS	1,000	48	1,000
205 - MUNICIPAL COURT	COMMUNICATION	500	1,357	1,500
205 - MUNICIPAL COURT	BUSINESS AND TRAVEL	2,500	3,857	2,500
205 - MUNICIPAL COURT	CONTRACTUAL AND FEE SERVICES	-	10,532	-
205 - MUNICIPAL COURT	UTILITY SERVICES	2,500	2,655	2,700
205 - MUNICIPAL COURT	DATA PROCESSING MAINTENANCE	17,000	21,352	40,165
205 - MUNICIPAL COURT	MEMBERSHIPS AND SUBSCRIPTIONS	300	-	300
205 - MUNICIPAL COURT	MISCELLANEOUS EXPENSE	-	30	-
	<b>TOTAL MUNICIPAL COURT</b>	<b>341,127</b>	<b>302,443</b>	<b>342,177</b>
212 - ANIMAL SERVICES	FULL TIME SALARIES	173,603	173,366	172,332
212 - ANIMAL SERVICES	LONGEVITY	1,800	1,640	1,920
212 - ANIMAL SERVICES	OVERTIME	7,000	8,925	7,000
212 - ANIMAL SERVICES	TEMPORARY	6,427	-	6,427
212 - ANIMAL SERVICES	HOLIDAY PAY	400	469	569
212 - ANIMAL SERVICES	SUPERVISOR STIPEND	1,200	1,100	1,200
212 - ANIMAL SERVICES	TMRS	26,947	29,046	28,245
212 - ANIMAL SERVICES	SOCIAL SECURITY	13,816	13,811	13,719
212 - ANIMAL SERVICES	SPANISH SPEAKING	1,800	1,575	1,800
212 - ANIMAL SERVICES	WORKERS COMPENSATION	4,791	4,571	3,300
212 - ANIMAL SERVICES	UNEMPLOYMENT COMPENSATION	181	547	559
212 - ANIMAL SERVICES	HEALTH INSURANCE	24,786	23,506	28,093
212 - ANIMAL SERVICES	DENTAL INSURANCE	1,620	1,382	1,317
212 - ANIMAL SERVICES	OFFICE SUPPLIES	1,560	406	1,560
212 - ANIMAL SERVICES	MINOR TOOLS & APPARATUS	3,000	682	5,669
212 - ANIMAL SERVICES	JANITORIAL SUPPLIES	4,000	3,234	4,000
212 - ANIMAL SERVICES	CHEMICAL & MECHANICAL SUPPLIES	12,330	10,001	12,330
212 - ANIMAL SERVICES	OTHER SUPPLIES	6,000	4,735	6,000
212 - ANIMAL SERVICES	BUILDINGS AND GROUNDS	10,000	8,482	10,000
212 - ANIMAL SERVICES	COMMUNICATION	6,000	5,155	6,000
212 - ANIMAL SERVICES	BUSINESS AND TRAVEL	3,000	2,050	3,000
212 - ANIMAL SERVICES	UNIFORMS AND CLOTHING	2,200	784	2,200
212 - ANIMAL SERVICES	CUSTODY SUPPORT SERVICES	17,200	14,058	17,200
212 - ANIMAL SERVICES	CONTRACTUAL AND FEE SERVICES	33,000	13,221	17,000
212 - ANIMAL SERVICES	UTILITY SERVICES	28,000	22,656	28,000
	<b>TOTAL ANIMAL SERVICES</b>	<b>390,661</b>	<b>345,403</b>	<b>379,440</b>

213 - POLICE DEPARTMENT	FULL TIME SALARIES	3,172,600	2,649,665	3,189,093
213 - POLICE DEPARTMENT	LONGEVITY	42,480	42,700	45,000
213 - POLICE DEPARTMENT	OVERTIME	103,000	70,722	103,000
213 - POLICE DEPARTMENT	HOLIDAY PAY	4,800	5,507	6,681
213 - POLICE DEPARTMENT	SUPERVISOR STIPEND	11,050	22,300	11,050
213 - POLICE DEPARTMENT	TMRS	492,467	454,577	518,505
213 - POLICE DEPARTMENT	SOCIAL SECURITY	249,430	216,793	250,831
213 - POLICE DEPARTMENT	INSTRUCTOR PAY	6,500	-	9,100
213 - POLICE DEPARTMENT	SPANISH SPEAKING	21,600	19,350	23,400
213 - POLICE DEPARTMENT	CERTIFICATION PAY	91,500	85,488	109,200
213 - POLICE DEPARTMENT	PHONE ALLOWANCE	29,520	28,575	32,400
213 - POLICE DEPARTMENT	CLOTHING ALLOWANCE	7,800	-	7,800
213 - POLICE DEPARTMENT	K-9 PAY	8,400	3,675	8,400
213 - POLICE DEPARTMENT	WORKERS COMPENSATION	54,650	48,520	33,842
213 - POLICE DEPARTMENT	UNEMPLOYMENT COMPENSATION	3,276	5,377	5,616
213 - POLICE DEPARTMENT	HEALTH INSURANCE	374,641	303,142	429,499
213 - POLICE DEPARTMENT	DENTAL INSURANCE	16,920	13,710	20,625
213 - POLICE DEPARTMENT	OFFICE SUPPLIES	20,000	11,784	15,000
213 - POLICE DEPARTMENT	LABORATORY SUPPLIES	5,050	4,740	5,050
213 - POLICE DEPARTMENT	MINOR TOOLS & APPARATUS	31,101	20,380	29,000
213 - POLICE DEPARTMENT	JANITORIAL SUPPLIES	9,500	4,606	9,500
213 - POLICE DEPARTMENT	OTHER SUPPLIES	11,250	2,788	5,000
213 - POLICE DEPARTMENT	BUILDINGS AND GROUNDS	10,000	11,641	10,000
213 - POLICE DEPARTMENT	HEATING AND COOLING EQUIPMENT	2,000	1,439	2,000
213 - POLICE DEPARTMENT	AUTOMOTIVE EQUIPMENT	15,000	14,981	15,000
213 - POLICE DEPARTMENT	COMMUNICATION	23,000	23,640	23,000
213 - POLICE DEPARTMENT	BUSINESS AND TRAVEL	41,800	28,021	35,000
213 - POLICE DEPARTMENT	UNIFORMS AND CLOTHING	38,000	26,764	30,000
213 - POLICE DEPARTMENT	CONTRACTUAL AND FEE SERVICES	160,565	168,468	193,766
213 - POLICE DEPARTMENT	UTILITY SERVICES	16,000	16,411	16,000
213 - POLICE DEPARTMENT	DATA PROCESSING MAINTENANCE	2,000	1,041	2,000
213 - POLICE DEPARTMENT	MEMBERSHIPS AND SUBSCRIPTIONS	3,302	1,803	3,302
213 - POLICE DEPARTMENT	CAP OUTLAY MACHINERY&EQUIPMENT	44,000	44,000	-
	<b>TOTAL POLICE</b>	<b>5,123,202</b>	<b>4,352,609</b>	<b>5,197,660</b>

214 - FIRE DEPARTMENT	FULL TIME SALARIES	2,614,323	2,018,178	2,377,842
214 - FIRE DEPARTMENT	LONGEVITY	54,600	57,890	52,200
214 - FIRE DEPARTMENT	OVERTIME	150,000	96,140	100,000
214 - FIRE DEPARTMENT	VOLUNTEER	3,000	1,420	3,000
214 - FIRE DEPARTMENT	HOLIDAY PAY	3,800	4,335	4,833
214 - FIRE DEPARTMENT	HSA CONTRIBUTION	-	-	-
214 - FIRE DEPARTMENT	TMRS	401,545	347,289	390,260
214 - FIRE DEPARTMENT	SOCIAL SECURITY	209,354	163,912	188,727
214 - FIRE DEPARTMENT	SPANISH SPEAKING	1,800	1,522	1,800
214 - FIRE DEPARTMENT	CERTIFICATION PAY	59,100	51,362	65,000
214 - FIRE DEPARTMENT	PHONE ALLOWANCE	9,600	7,493	8,100
214 - FIRE DEPARTMENT	WORKERS COMPENSATION	62,912	53,779	35,284
214 - FIRE DEPARTMENT	UNEMPLOYMENT COMPENSATION	2,764	4,333	4,095
214 - FIRE DEPARTMENT	HEALTH INSURANCE	312,218	261,277	342,206
214 - FIRE DEPARTMENT	DENTAL INSURANCE	15,000	10,761	14,921
214 - FIRE DEPARTMENT	OFFICE SUPPLIES	1,600	1,825	1,800
214 - FIRE DEPARTMENT	MOTOR VEHICLE SUPPLIES	7,000	1,650	2,500
214 - FIRE DEPARTMENT	MINOR TOOLS & APPARATUS	23,000	16,887	23,000
214 - FIRE DEPARTMENT	JANITORIAL SUPPLIES	6,000	3,949	5,000
214 - FIRE DEPARTMENT	CHEMICAL & MECHANICAL SUPPLIES	1,000	335	500
214 - FIRE DEPARTMENT	BOTANICAL & AGR. SUPPLIES	500	158	300
214 - FIRE DEPARTMENT	OTHER SUPPLIES	7,000	2,258	7,000
214 - FIRE DEPARTMENT	BUILDINGS AND GROUNDS	97,300	8,420	10,000
214 - FIRE DEPARTMENT	MACHINERY AND HEAVY EQUIPMENT	-	48	-
214 - FIRE DEPARTMENT	HEATING AND COOLING EQUIPMENT	3,000	747	2,000
214 - FIRE DEPARTMENT	AUTOMOTIVE EQUIPMENT	50,000	27,089	50,000
214 - FIRE DEPARTMENT	SHOP EQUIPMENT REPAIRS	3,000	1,878	3,000
214 - FIRE DEPARTMENT	MINOR TOOLS AND EQUIPMENT	18,000	7,717	10,300
214 - FIRE DEPARTMENT	SIGNAL AND SIGN SYSTEM	2,000	1,265	2,000
214 - FIRE DEPARTMENT	RADIO MAINTENANCE	2,500	575	1,500
214 - FIRE DEPARTMENT	COMMUNICATION	26,000	20,908	28,000
214 - FIRE DEPARTMENT	BUSINESS AND TRAVEL	28,300	15,767	28,300
214 - FIRE DEPARTMENT	UNIFORMS AND CLOTHING	100,000	24,096	59,000
214 - FIRE DEPARTMENT	CONTRACTUAL AND FEE SERVICES	30,000	29,752	27,000
214 - FIRE DEPARTMENT	UTILITY SERVICES	29,000	22,997	29,000
214 - FIRE DEPARTMENT	MEMBERSHIPS AND SUBSCRIPTIONS	5,336	2,752	4,500
214 - FIRE DEPARTMENT	INTERFUND TRANSFERS EXP	500	375	500
214 - FIRE DEPARTMENT	CAP OUTLAY MACHINERY&EQUIPMENT	7,100	7,987	7,500
214 - FIRE DEPARTMENT	CAPITAL OUTLAY - OTHER EQUIP	-	34,763	74,600
	<b>TOTAL FIRE</b>	<b>4,348,152</b>	<b>3,313,888</b>	<b>3,965,568</b>

307 - PLANNING DEPARTMENT	FULL TIME SALARIES	187,922	158,370	181,487
307 - PLANNING DEPARTMENT	LONGEVITY	2,160	2,060	2,400
307 - PLANNING DEPARTMENT	OVERTIME	500	591	750
307 - PLANNING DEPARTMENT	HOLIDAY PAY	200	234	284
307 - PLANNING DEPARTMENT	TMRS	29,248	26,481	28,663
307 - PLANNING DEPARTMENT	SOCIAL SECURITY	14,329	12,672	13,922
307 - PLANNING DEPARTMENT	CERTIFICATION PAY	-	1,050	1,200
307 - PLANNING DEPARTMENT	CAR ALLOWANCE	6,000	6,300	-
307 - PLANNING DEPARTMENT	PHONE ALLOWANCE	1,800	1,950	3,600
307 - PLANNING DEPARTMENT	WORKERS COMPENSATION	598	502	382
307 - PLANNING DEPARTMENT	UNEMPLOYMENT COMPENSATION	188	234	241
307 - PLANNING DEPARTMENT	HEALTH INSURANCE	18,557	15,886	21,078
307 - PLANNING DEPARTMENT	DENTAL INSURANCE	720	628	878
307 - PLANNING DEPARTMENT	OFFICE SUPPLIES	2,000	164	500
307 - PLANNING DEPARTMENT	OFFICE EQUIPMENT REPAIRS	1,200	-	-
307 - PLANNING DEPARTMENT	BUSINESS AND TRAVEL	7,500	2,380	7,500
307 - PLANNING DEPARTMENT	CONTRACTUAL AND FEE SERVICES	60,000	68,863	60,000
307 - PLANNING DEPARTMENT	MEMBERSHIPS AND SUBSCRIPTIONS	1,000	891	1,000
	<b>TOTAL PLANNING</b>	<b>333,922</b>	<b>299,256</b>	<b>323,885</b>

311 - BUILDING & DEVELOPMENT	FULL TIME SALARIES	159,259	125,497	164,122
311 - BUILDING & DEVELOPMENT	LONGEVITY	2,040	410	2,240
311 - BUILDING & DEVELOPMENT	HOLIDAY PAY	200	234	284
311 - BUILDING & DEVELOPMENT	TMRS	32,543	20,023	25,849
311 - BUILDING & DEVELOPMENT	SOCIAL SECURITY	12,183	9,335	12,555
311 - BUILDING & DEVELOPMENT	SPANISH SPEAKING	1,800	1,350	1,800
311 - BUILDING & DEVELOPMENT	PHONE ALLOWANCE	2,640	1,500	960
311 - BUILDING & DEVELOPMENT	WORKERS COMPENSATION	605	448	410
311 - BUILDING & DEVELOPMENT	UNEMPLOYMENT COMPENSATION	159	234	234
311 - BUILDING & DEVELOPMENT	HEALTH INSURANCE	17,356	14,089	19,782
311 - BUILDING & DEVELOPMENT	DENTAL INSURANCE	360	582	878
311 - BUILDING & DEVELOPMENT	OFFICE SUPPLIES	2,000	308	500
311 - BUILDING & DEVELOPMENT	OTHER SUPPLIES	200	-	-
311 - BUILDING & DEVELOPMENT	COMMUNICATION	600	1,054	2,000
311 - BUILDING & DEVELOPMENT	ADVERTISING	1,000	-	500
311 - BUILDING & DEVELOPMENT	BUSINESS AND TRAVEL	2,500	1,525	2,500
311 - BUILDING & DEVELOPMENT	UNIFORMS AND CLOTHING	1,100	370	1,100
311 - BUILDING & DEVELOPMENT	CONTRACTUAL AND FEE SERVICES	50,000	25,969	50,000
311 - BUILDING & DEVELOPMENT	DATA PROCESSING MAINTENANCE	1,000	-	-
311 - BUILDING & DEVELOPMENT	MEMBERSHIPS AND SUBSCRIPTIONS	700	275	1,000
	<b>TOTAL BUILDING &amp; DEVELOPMENT</b>	<b>288,245</b>	<b>203,204</b>	<b>286,714</b>



316 - CODE ENFORCEMENT	FULL TIME SALARIES	214,718	114,453	119,220
316 - CODE ENFORCEMENT	LONGEVITY	3,120	4,290	960
316 - CODE ENFORCEMENT	OVERTIME	-	745	-
316 - CODE ENFORCEMENT	HOLIDAY PAY	400	469	155
316 - CODE ENFORCEMENT	TMRS	33,330	19,437	18,777
316 - CODE ENFORCEMENT	SOCIAL SECURITY	16,426	9,341	9,120
316 - CODE ENFORCEMENT	SPANISH SPEAKING	3,600	1,800	2,700
316 - CODE ENFORCEMENT	CERTIFICATION PAY	1,200	1,050	1,200
316 - CODE ENFORCEMENT	PHONE ALLOWANCE	3,360	2,400	2,250
316 - CODE ENFORCEMENT	WORKERS COMPENSATION	1,695	1,143	1,235
316 - CODE ENFORCEMENT	UNEMPLOYMENT COMPENSATION	215	362	293
316 - CODE ENFORCEMENT	HEALTH INSURANCE	24,786	17,255	21,060
316 - CODE ENFORCEMENT	DENTAL INSURANCE	1,080	887	1,097
316 - CODE ENFORCEMENT	OFFICE SUPPLIES	11,500	6,922	11,500
316 - CODE ENFORCEMENT	MINOR TOOLS & APPARATUS	800	680	800
316 - CODE ENFORCEMENT	JANITORIAL SUPPLIES	1,200	658	1,200
316 - CODE ENFORCEMENT	BUILDINGS AND GROUNDS	4,000	3,580	4,000
316 - CODE ENFORCEMENT	HEATING AND COOLING EQUIPMENT	1,000	-	1,000
316 - CODE ENFORCEMENT	AUTOMOTIVE EQUIPMENT	100	-	100
316 - CODE ENFORCEMENT	COMMUNICATION	4,100	3,446	4,100
316 - CODE ENFORCEMENT	BUSINESS AND TRAVEL	7,000	4,396	7,000
316 - CODE ENFORCEMENT	UNIFORMS AND CLOTHING	1,500	1,200	1,500
316 - CODE ENFORCEMENT	CONTRACTUAL AND FEE SERVICES	35,000	21,342	35,000
316 - CODE ENFORCEMENT	UTILITY SERVICES	3,400	3,941	3,400
316 - CODE ENFORCEMENT	MEMBERSHIPS AND SUBSCRIPTIONS	1,000	329	1,000
	<b>TOTAL CODE ENFORCEMENT</b>	<b>374,530</b>	<b>220,126</b>	<b>248,667</b>

321 - FLEET SERVICES	FULL TIME SALARIES	89,439	73,589	90,456
321 - FLEET SERVICES	LONGEVITY	1,920	1,920	2,100
321 - FLEET SERVICES	OVERTIME	2,000	273	2,000
321 - FLEET SERVICES	HOLIDAY PAY	150	176	213
321 - FLEET SERVICES	TMRS	13,883	12,369	14,562
321 - FLEET SERVICES	SOCIAL SECURITY	6,995	5,560	7,073
321 - FLEET SERVICES	TOOL ALLOWANCE	2,700	3,300	4,500
321 - FLEET SERVICES	PHONE ALLOWANCE	420	413	450
321 - FLEET SERVICES	WORKERS COMPENSATION	2,138	2,419	1,470
321 - FLEET SERVICES	UNEMPLOYMENT COMPENSATION	91	170	202
321 - FLEET SERVICES	HEALTH INSURANCE	14,241	12,347	16,275
321 - FLEET SERVICES	DENTAL INSURANCE	900	474	658
321 - FLEET SERVICES	OFFICE SUPPLIES	1,000	60	1,000
321 - FLEET SERVICES	TIRES AND TUBES	25,000	19,362	25,000
321 - FLEET SERVICES	MOTOR VEHICLE SUPPLIES	200,000	153,201	200,000
321 - FLEET SERVICES	MINOR TOOLS & APPARATUS	19,200	13,647	19,200
321 - FLEET SERVICES	CHEMICAL & MECHANICAL SUPPLIES	4,000	2,203	4,000
321 - FLEET SERVICES	OTHER SUPPLIES	600	317	600
321 - FLEET SERVICES	BUILDINGS AND GROUNDS	5,000	3,334	5,000
321 - FLEET SERVICES	HEATING AND COOLING EQUIPMENT	5,200	-	5,200
321 - FLEET SERVICES	AUTOMOTIVE EQUIPMENT	163,405	116,142	135,000
321 - FLEET SERVICES	COMMUNICATION	8,000	6,274	8,000
321 - FLEET SERVICES	BUSINESS AND TRAVEL	3,000	-	3,000
321 - FLEET SERVICES	UNIFORMS AND CLOTHING	3,000	4,502	5,000
321 - FLEET SERVICES	CONTRACTUAL AND FEE SERVICES	10,600	2,871	10,600
321 - FLEET SERVICES	UTILITY SERVICES	22,000	22,539	26,000
321 - FLEET SERVICES	DATA PROCESSING MAINTENANCE	4,760	4,455	4,760
	<b>TOTAL FLEET MANAGEMENT</b>	<b>609,642</b>	<b>461,917</b>	<b>592,319</b>

326 - BUILDING MAINTEN+B399:F453ANCE	FULL TIME SALARIES	135,321	109,190	136,500
326 - BUILDING MAINTENANCE	LONGEVITY	2,820	3,075	3,060
326 - BUILDING MAINTENANCE	OVERTIME	2,500	676	2,500
326 - BUILDING MAINTENANCE	HOLIDAY PAY	250	352	355
326 - BUILDING MAINTENANCE	TMRS	21,393	17,784	21,893
326 - BUILDING MAINTENANCE	SOCIAL SECURITY	10,543	8,591	10,634
326 - BUILDING MAINTENANCE	PHONE ALLOWANCE	1,260	1,238	1,350
326 - BUILDING MAINTENANCE	WORKERS COMPENSATION	2,250	2,568	1,556
326 - BUILDING MAINTENANCE	UNEMPLOYMENT COMPENSATION	138	329	325
326 - BUILDING MAINTENANCE	HEALTH INSURANCE	15,573	14,200	21,060
326 - BUILDING MAINTENANCE	DENTAL INSURANCE	1,440	787	1,097
326 - BUILDING MAINTENANCE	MINOR TOOLS & APPARATUS	6,000	514	6,000
326 - BUILDING MAINTENANCE	JANITORIAL SUPPLIES	8,000	5,234	8,000
326 - BUILDING MAINTENANCE	BUILDINGS AND GROUNDS	10,000	4,763	10,000
326 - BUILDING MAINTENANCE	HEATING AND COOLING EQUIPMENT	2,000	487	2,000
326 - BUILDING MAINTENANCE	UNIFORMS AND CLOTHING	3,000	2,144	3,000
<b>TOTAL BUILDING MAINTENANCE</b>		<b>222,488</b>	<b>171,932</b>	<b>229,330</b>

417 - PARK DEPARTMENT	FULL TIME SALARIES	834,400	625,813	734,229
417 - PARK DEPARTMENT	LONGEVITY	8,520	9,025	8,100
417 - PARK DEPARTMENT	OVERTIME	30,000	15,035	25,000
417 - PARK DEPARTMENT	TEMPORARY	-	36,953	-
417 - PARK DEPARTMENT	HOLIDAY PAY	1,550	1,640	2,487
417 - PARK DEPARTMENT	SUPERVISOR STIPEND	780	-	780
417 - PARK DEPARTMENT	TMRS	112,115	103,383	120,366
417 - PARK DEPARTMENT	SOCIAL SECURITY	65,876	53,555	58,463
417 - PARK DEPARTMENT	SPANISH SPEAKING	3,600	1,200	-
417 - PARK DEPARTMENT	CERTIFICATION PAY	2,400	1,050	1,200
417 - PARK DEPARTMENT	CAR ALLOWANCE	3,600	4,500	-
417 - PARK DEPARTMENT	PHONE ALLOWANCE	6,780	7,725	8,100
417 - PARK DEPARTMENT	WORKERS COMPENSATION	12,075	9,178	7,083
417 - PARK DEPARTMENT	UNEMPLOYMENT COMPENSATION	864	2,103	2,165
417 - PARK DEPARTMENT	HEALTH INSURANCE	96,553	66,781	94,727
417 - PARK DEPARTMENT	DENTAL INSURANCE	5,400	3,911	5,486
417 - PARK DEPARTMENT	OFFICE SUPPLIES	500	26	500
417 - PARK DEPARTMENT	TIRES AND TUBES	1,000	-	1,000
417 - PARK DEPARTMENT	MINOR TOOLS & APPARATUS	8,400	6,990	8,400
417 - PARK DEPARTMENT	JANITORIAL SUPPLIES	18,000	12,007	18,000
417 - PARK DEPARTMENT	CHEMICAL & MECHANICAL SUPPLIES	22,000	8,911	12,000
417 - PARK DEPARTMENT	BOTANICAL & AGR. SUPPLIES	42,000	16,470	32,000
417 - PARK DEPARTMENT	OTHER SUPPLIES	2,500	562	2,000
417 - PARK DEPARTMENT	BUILDINGS AND GROUNDS	261,085	138,898	210,000
417 - PARK DEPARTMENT	ATHLETIC FIELD MAINTENANCE	40,000	28,302	40,000
417 - PARK DEPARTMENT	MINOR TOOLS AND EQUIPMENT	1,500	345	1,500
417 - PARK DEPARTMENT	SIGNAL AND SIGN SYSTEM	2,000	636	2,000
417 - PARK DEPARTMENT	COMMUNICATION	600	4,626	600
417 - PARK DEPARTMENT	RENTAL EXPENSE	12,500	4,767	7,500
417 - PARK DEPARTMENT	BUSINESS AND TRAVEL	12,000	14,960	12,000
417 - PARK DEPARTMENT	UNIFORMS AND CLOTHING	9,000	6,503	9,000
417 - PARK DEPARTMENT	CONTRACTUAL AND FEE SERVICES	10,000	3,502	6,000
417 - PARK DEPARTMENT	UTILITY SERVICES	50,000	55,788	70,000
417 - PARK DEPARTMENT	SPECIAL EVENTS	15,000	4,406	-
	MEMBERSHIPS AND SUBSCRIPTIONS	750	432	750
<b>TOTAL PARKS</b>		<b>1,693,348</b>	<b>1,249,983</b>	<b>1,501,436</b>

508 - LIBRARY	FULL TIME SALARIES	361,055	306,216	331,489
508 - LIBRARY	LONGEVITY	9,000	10,920	10,880
508 - LIBRARY	OVERTIME	3,000	873	2,000
508 - LIBRARY	PART-TIME	-	-	-
508 - LIBRARY	TEMPORARY	4,650	-	6,450
508 - LIBRARY	HOLIDAY PAY	600	703	1,053
508 - LIBRARY	TMRS	56,045	50,918	52,682
508 - LIBRARY	SOCIAL SECURITY	27,850	24,376	25,588
508 - LIBRARY	SPANISH SPEAKING	1,800	2,400	3,600
508 - LIBRARY	CERTIFICATION PAY	1,800	1,150	1,200
508 - LIBRARY	CAR ALLOWANCE	-	3,900	-
508 - LIBRARY	PHONE ALLOWANCE	1,800	1,800	1,800
508 - LIBRARY	WORKERS COMPENSATION	650	695	401
508 - LIBRARY	UNEMPLOYMENT COMPENSATION	364	819	1,541
508 - LIBRARY	HEALTH INSURANCE	18,688	21,478	35,107
508 - LIBRARY	DENTAL INSURANCE	2,160	1,847	1,755
508 - LIBRARY	OFFICE SUPPLIES	8,000	6,267	10,000
508 - LIBRARY	JANITORIAL SUPPLIES	6,000	2,948	5,000
508 - LIBRARY	OTHER SUPPLIES	9,000	7,175	9,000
508 - LIBRARY	BUILDINGS AND GROUNDS	29,000	25,369	25,000
508 - LIBRARY	COMMUNICATION	800	696	800
508 - LIBRARY	BUSINESS AND TRAVEL	5,800	5,516	4,000
508 - LIBRARY	UNIFORMS AND CLOTHING	1,000	438	750
508 - LIBRARY	CONTRACTUAL AND FEE SERVICES	2,000	1,865	2,000
508 - LIBRARY	UTILITY SERVICES	23,500	17,104	23,500
508 - LIBRARY	DATA PROCESSING MAINTENANCE	8,150	5,396	8,150
508 - LIBRARY	MEMBERSHIPS AND SUBSCRIPTIONS	9,000	5,759	7,500
508 - LIBRARY	CAPITAL OUTLAY LIBRARY BOOKS	40,000	30,442	40,000
	<b>TOTAL LIBRARY</b>	<b>631,712</b>	<b>537,071</b>	<b>611,246</b>
<b>TOTAL EXPENDITURES</b>		<b>16,774,062</b>	<b>13,640,119</b>	<b>15,825,754</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>		<b>180,050</b>	<b>176,173</b>	<b>71,027</b>



# Debt Service Fund



# Debt Service

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

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

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

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

- C) **Types of Debt** –
1. **General Obligation Bond's (GO's)** – In accordance with the Charter, Section 18, the City shall have the power to borrow money on the credit of the City and to issue general obligation bonds for permanent public improvements or for any other public purpose not prohibited by law and this Charter and to issue refunding bonds to refund outstanding bonds previously issued. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for purposes for which they are issued. Any bond, excluding refunding bonds, to be issued under the provisions of this section shall not be issued without an election held in accordance with the provisions of state law.

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

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

4. **Tax Anticipation Notes** – The City can issue debt securities with a maximum maturity of seven years to provide immediate funding for a capital expenditure in anticipation of future tax collections.
  5. **Internal borrowing between City funds** – The City can authorize use of existing long-term reserves as “loans” between funds. The borrowing fund will repay the loan at a rate consistent with current market conditions. The loan will be repaid within ten (10) years. The loan will be considered an investment of working capital reserves by the lending fund.
- D) **Method of Sale** – The City will use a competitive bidding process in the sale of bonds unless conditions in the bond market or the nature of the issue warrants a negotiated bid. In such situations, the City will publicly present the reasons for the negotiated sale. The City will rely on the recommendation of the financial advisor in the selection of the underwriter or direct purchaser.
- E) **Disclosure** – Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with assistance from the financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies and will aid in the production of the Preliminary Official Statements. The City will take responsibility for the accuracy of all financial information released.

- F) **Federal Requirements** – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- G) **Debt Structuring** – The City will issue bonds with maturity not to exceed the useful life of the asset acquired. The structure should approximate level debt service unless designations, such as the cost of early redemption options and the like, will be given consideration during the structuring of long-term debt instruments.
- H) **Debt Coverage Ratio** – Refers to the number of times the current combined debt service requirements or payments would be covered by the current operating revenues. The City will maintain a minimum debt service coverage ratio of 1.0 times.
- I) **Bond Reimbursement Resolutions** – The City may utilize bond reimbursements as a tool to manage its debt issues, due to arbitrage requirements and project timing. In so doing, the City uses its capital reserve “cash” to delay bond issues until such time when issuance is favorable and beneficial to the City.

The use of debt financing for long-term capital improvement programs is based upon a “pay-as-you-use” method of financing. In its purest theoretical form, pay-as-you-use financing means that every long-term capital improvement is financed by serial debt issues with maturities arranged so that the retirement of debt coincides with the depreciation or projected life of the improvement. Under this method of financing, the interest and debt retirement charged paid by each generation of taxpayers should coincide with their use of the physical assets or improvements and parallel the productivity of the social investment in the improvement.

In contrast to what often occurs under “pay-as-you-go” (or “pay-as-you-acquire”) financing, under pay-as-you-use, each user group pays for its own use and enjoyment of capital improvements, and desirable or urgently needed capital improvements need not be delayed until sufficient funds can be accumulated. Additionally, no one is forced to provide free goods for a future generation of users or taxpayers or to contribute toward improvements for a city in which he or she will not live, nor will new members of the community enjoy the use of improvements without having contributed to their financing. In practice, the City uses a mix of these two basic methods to finance its Capital Program, with pay-as-you-go financing used for recurrent capital expenditures and with long-term, non-recurrent capital expenditures financed on a pay-as-you-use basis.

## CHARTER LIMITATIONS

The Charter of the City of Mount Pleasant also places the following limitations or restrictions on the use of debt financing for long-term capital improvements:

1. Article III, Section 1: authorizes the levy of an ad valorem tax not to exceed \$1.58 on \$100.00 assessed valuation of property for general purposes and for the purpose of paying the interest and principal on outstanding bonded indebtedness and establishing a sinking fund for said indebtedness (\$0.08 of stated levy is dedicated for the maintenance of cemeteries in the City).
2. Article IV, Section 2: all bonds shall specify for what purpose they were issued and shall be invalid if sold for less than their par value and accrued interest.
3. Article IV, Section 3: all bonds shall be issued for a period of time not to exceed forty (40) years.
4. Article IV, Section 4: before the issuance of any bonds, the same shall be submitted to a vote of the qualified voters of the City, and should said election fail to carry, the bonds shall not be issued.
5. Article IV, Section 5: no bonds shall ever be issued by the City without an option clause making the bonds redeemable in not exceeding twenty (20) years from their date.
6. Article IV, Section 6: the City Council shall have the power to issue indebtedness in accordance with and pursuant to Article 2368-A, Revised Civil Statutes of Texas, known as the "Bond and Warrant Law of 1931", and all amendments thereto.
7. Article IV, Section 7: revenue bonds shall never be issued until authorized by a majority of the qualified voters of the City, and provided further, that the annual principal and interest requirements shall never exceed one-half (1/2) of the estimated annual revenue dedicated to pay the bonds, said estimate to be, made by a reputable licensed engineer.

The following schedules and tables provide a summary of debt service requirements of all outstanding principal and interest bond payments for the Debt Service Fund.



City of Mount Pleasant, Texas  
 All Outstanding I&S Tax Supported Debt  
 As of Fiscal Year 2025

Period Ending	Principal	Coupon	Interest	Total Debt Service	Accrued Interest thru 11/15/2023	Net Debt Service
9/30/2025	759,000	**	1,012,508.12	1,771,508.12		1,771,508.12
9/30/2026	795,000	**	945,333.70	1,740,333.70		1,740,333.70
9/30/2027	832,000	**	921,422.60	1,753,422.60		1,753,422.60
9/30/2028	873,000	**	896,227.60	1,769,227.60		1,769,227.60
9/30/2029	1,262,000	**	866,407.33	2,128,407.33		2,128,407.33
9/30/2030	880,000	**	833,800.00	1,713,800.00		1,713,800.00
9/30/2031	915,000	**	796,000.00	1,711,000.00		1,711,000.00
9/30/2032	955,000	**	757,200.00	1,712,200.00		1,712,200.00
9/30/2033	995,000	**	716,650.00	1,711,650.00		1,711,650.00
9/30/2034	1,040,000	**	674,400.00	1,714,400.00		1,714,400.00
9/30/2035	1,080,000	**	630,200.00	1,710,200.00		1,710,200.00
9/30/2036	1,130,000	**	584,350.00	1,714,350.00		1,714,350.00
9/30/2037	1,175,000	**	536,300.00	1,711,300.00		1,711,300.00
9/30/2038	1,225,000	**	486,350.00	1,711,350.00		1,711,350.00
9/30/2039	1,270,000	5.000%	434,250.00	1,704,250.00		1,704,250.00
9/30/2040	1,340,000	5.000%	370,750.00	1,710,750.00		1,710,750.00
9/30/2041	1,410,000	5.000%	303,750.00	1,713,750.00		1,713,750.00
9/30/2042	1,480,000	5.000%	233,250.00	1,713,250.00		1,713,250.00
9/30/2043	1,555,000	5.000%	159,250.00	1,714,250.00		1,714,250.00
9/30/2044	1,630,000	5.000%	81,500.00	1,711,500.00		1,711,500.00
	22,601,000		12,239,899	34,840,899		34,840,899.35

## DEBT DETAIL (TAX SUPPORTED)

DEBT SERVICE FUND		Amended Budget	Actuals	Proposed Budget
851		FY2024	FY2024	FY2025
<b>REVENUES</b>				
	CURRENT PROPERTY TAXES	1,214,300	1,168,323	1,237,800
	DELINQUENT PROPERTY TAXES	9,000	13,269	11,000
	TAX ATTORNEY FEES	3,200	3,805	3,800
	PENALTIES AND INTEREST	9,000	12,132	12,000
	INTEREST INCOME	20,000	22,423	20,000
	FUND BALANCE	75,000	-	491,909
	<b>TOTAL REVENUE</b>	<b>1,330,500</b>	<b>1,219,952</b>	<b>1,776,509</b>
<b>EXPENDITURES</b>				
871 - DEBT SERVICE	PRIN.-GEN. OBLIGATION BONDS	-	-	-
871 - DEBT SERVICE	PRIN-2017 CO'S	175,000	175,000	180,000
871 - DEBT SERVICE	PRIN-2020 GO REFUNDING	245,000	245,000	270,000
871 - DEBT SERVICE	PRIN-2021 GO REFUNDING	388,000	-	-
871 - DEBT SERVICE	PRIN-2022 LIMITED TAX NOTE	40,000	40,000	309,000
871 - DEBT SERVICE	PRINCIPAL-REVENUE BONDS	-	-	-
871 - DEBT SERVICE	AGENT AND ADMINISTRATION FEE	5,000	800	5,000
871 - DEBT SERVICE	INT.-GEN. OBLIGATION BONDS	-	-	-
871 - DEBT SERVICE	INT-2017 CO'S	302,700	302,700	297,450
871 - DEBT SERVICE	INT-2020 GO REFUNDING	90,200	90,200	80,400
871 - DEBT SERVICE	INT-2021 GO REFUNDING	43,800	21,866	-
871 - DEBT SERVICE	INT-2022 LIMITED TAX NOTE	40,800	40,706	37,111
871 - DEBT SERVICE	INT-2024 GOB - 2021 Refunding	-	-	180,183
871 - DEBT SERVICE	INT-2024 GOB	-	-	417,365
871 - DEBT SERVICE	INTEREST-REVENUE BONDS	-	-	-
871 - DEBT SERVICE	INSTALLMENT PAYMENTS	-	-	-
871 - DEBT SERVICE	CONTINGENCY	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>1,330,500</b>	<b>916,272</b>	<b>1,776,509</b>
	<b>REVENUE OVER/(UNDER) EXPENSE</b>	<b>-</b>	<b>303,680</b>	<b>-</b>

# DEBT DETAIL (REVENUE SUPPORTED)

Bond Debt Service  
 City of Mount Pleasant, Texas  
 All Outstanding Utility System Revenue Debt  
 As of Fiscal Year 2025

Period Ending	Principal	Coupon	Interest	Debt Service
9/30/2025	1,235,000	1.000%	138,575	1,373,575
9/30/2026	1,255,000	1.000%	126,125	1,381,125
9/30/2027	1,525,000	1.000%	112,225	1,637,225
9/30/2028	1,540,000	1.000%	96,900	1,636,900
9/30/2029	1,750,000	1.000%	80,450	1,830,450
9/30/2030	1,765,000	1.000%	62,875	1,827,875
9/30/2031	1,785,000	1.000%	45,125	1,830,125
9/30/2032	1,800,000	1.000%	27,200	1,827,200
9/30/2033	1,820,000	1.000%	9,100	1,829,100
	14,475,000		698,575	15,173,575

BOND DEBT SERVICE

City of Mount Pleasant, Texas  
 All Outstanding Utility System Revenue Supported GO Debt  
 As of Fiscal Year 2024

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2024	335,000	** %	1,551,985.40	1,886,985.40
09/30/2025	841,000	** %	2,724,214.02	3,565,214.02
09/30/2026	1,372,000	** %	2,606,154.81	3,978,154.81
09/30/2027	1,174,000	** %	2,549,217.41	3,723,217.41
09/30/2028	1,225,000	** %	2,494,589.06	3,719,589.06
09/30/2029	1,091,000	** %	2,437,448.41	3,528,448.41
09/30/2030	1,145,000	** %	2,387,611.26	3,532,611.26
09/30/2031	1,195,000	** %	2,333,633.76	3,528,633.76
09/30/2032	1,250,000	** %	2,282,161.26	3,532,161.26
09/30/2033	1,300,000	** %	2,230,441.26	3,530,441.26
09/30/2034	3,180,000	** %	2,176,271.26	5,356,271.26
09/30/2035	3,310,000	** %	2,049,101.26	5,359,101.26
09/30/2036	3,420,000	** %	1,937,726.26	5,357,726.26
09/30/2037	3,535,000	** %	1,822,351.26	5,357,351.26
09/30/2038	3,655,000	** %	1,702,251.26	5,357,251.26
09/30/2039	3,780,000	** %	1,577,718.76	5,357,718.76
09/30/2040	3,910,000	** %	1,447,418.76	5,357,418.76
09/30/2041	4,020,000	** %	1,337,718.76	5,357,718.76
09/30/2042	4,135,000	** %	1,224,318.76	5,359,318.76
09/30/2043	4,260,000	** %	1,099,518.76	5,359,518.76
09/30/2044	4,390,000	** %	970,256.26	5,360,256.26
09/30/2045	4,520,000	** %	836,418.76	5,356,418.76
09/30/2046	4,650,000	** %	709,687.50	5,359,687.50
09/30/2047	4,780,000	** %	578,906.26	5,358,906.26
09/30/2048	4,915,000	** %	444,168.76	5,359,168.76
09/30/2049	5,055,000	** %	305,268.76	5,360,268.76
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
	83,643,000		44,060,458.05	127,703,458.05





# Utility Fund

# Water and Sewer

The Water and Sewer fund is an enterprise fund that accounts for the water, sewer and refuse services that are provided to the City's residents. All activities to maintain these services are accounted for in the fund including but not limited to, operations, maintenance, billing and collections, administration, financing, and related debt.

**122-Non-departmental-** This department manages expenditures that are not accounted for in any other department i.e. rental expenses, liability insurances, contractual agreements, city wide data processing expenses, operational transfers and contingency expenses.

**131-Utility Administration-** This department is the main administrative office providing management, leadership and coordination over its divisions. This department represents the City when communicating with government agencies, city engineers, private consultants, other city departments and the general public.

**321-Fleet Services-** This department is responsible for the maintenance and repairs services, routine inspections, fuel management and purchasing of the City vehicles.

**732-Solid Waste Management-** this department accounts for the solid waste collection, solid waste disposal, and recycling activities. Currently the City contracts these services with an outside vendor.

**733-Water Treatment-**This department is responsible for the treatment, repair, maintenance and rehabilitation of the water lines within the distribution system, as well as the associated pump stations and water storage tanks. Water is provided to the citizens of Mount Pleasant from the water as a primary water source.

**734-Fresh Water Supply-**This department accounts for the contractual and fee services for the purchase and/or water rights.

**735-Wastewater Plants-** This department is responsible for the repair, maintenance and rehabilitation of the sewer lines and wastewater treatment plants which receives, processes and transports used water from residential and commercial sites to the City's lift station and drying beds.

**736-Utility Department-**The billing department consisting of office and field personnel, bills and collects for all City utility services; handles all utility service requests; addresses bad debt and non-payment issues; maintains City utility account records; addresses billing inquiries; and reads utility meters and installs meters as well.

**737-Pre-Treatment Department-** This department is responsible for the removal of harmful pollutants before they are discharged into the City’s sewer system from commercial or industrial facilities. Preventing interference with the operations of the Wastewater treatment plant, prevent pollutants that could cause health or safety problems to the public or the environment.

**871-Debt Service-** This department is for the payment of debt related to the utility fund. This includes water and wastewater sewer plants, collections and distribution lines, and equipment.



<b>UTILITY FUND</b>				
		<b>Adopted Budget</b>	<b>Actuals</b>	<b>Adopted Budget</b>
<b>Water &amp; Sewer</b>	<b>Dept</b>	<b>FY2024</b>	<b>FY2024</b>	<b>FY2025</b>
Non-Departmental		1,280,909	1,091,925	1,577,026
Administration		1,424,280	1,096,318	1,613,883
Fleet Services		501,014	378,485	510,237
Solid Waste		3,183,100	2,482,480	3,183,100
Water Treatment		2,607,924	2,270,908	2,910,465
Fresh Water Supply		1,871,128	1,445,531	1,806,561
Wastewater Plants		824,524	629,763	838,905
Utility Department		1,547,565	1,031,491	1,411,100
Pretreatment		231,262	115,230	76,058
Debt Service		3,253,000	3,176,567	4,943,790
<b>TOTAL EXPENDITURES</b>		<b>16,156,680</b>	<b>13,718,698</b>	<b>18,871,125</b>

# Detail Expenditures

UTILITY FUND		Adopted Budget	Actuals	Proposed Budget
300		FY2024	FY2024	FY2025
<b>REVENUES</b>				
	PENALTIES AND INTEREST	124,000	132,722	132,000
	WATER SALES	9,584,800	7,798,185	11,700,000
	SEWER CHARGES	3,271,700	2,673,579	3,493,000
	PRETREATMENT CHARGES	150,000	-	-
	TAPS AND CONNECT FEES	185,000	109,594	150,000
	SOLID WASTE COLLECTION	3,293,000	2,690,816	3,100,000
	INTEREST INCOME	160,000	133,437	160,000
	LEASES AND RENTALS	45,800	29,059	35,000
	INSURANCE PROCEEDS	185,000	-	-
	MISCELLANEOUS REVENUE	92,600	88,452	102,000
	<b>TOTAL REVENUE</b>	<b>17,091,900</b>	<b>13,655,844</b>	<b>18,872,000</b>
<b>EXPENDITURES</b>				
122 - NON-DEPARTMENTAL	RENTAL EXPENSE	30,000	-	30,000
122 - NON-DEPARTMENTAL	LIABILITY INSURANCE	156,500	155,775	186,526
122 - NON-DEPARTMENTAL	DATA PROCESSING MAINTENANCE	254,580	223,728	188,000
122 - NON-DEPARTMENTAL	INTERFUND TRANSFERS EXP	775,000	712,422	1,172,500
122 - NON-DEPARTMENTAL	CONTINGENCY	64,829	-	-
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,280,909</b>	<b>1,091,925</b>	<b>1,577,026</b>
131 - UTILITY ADMINISTRATION	FULL TIME SALARIES	712,883	604,100	771,735
131 - UTILITY ADMINISTRATION	LONGEVITY	10,680	7,395	7,860
131 - UTILITY ADMINISTRATION	OVERTIME	5,000	3,833	5,000
131 - UTILITY ADMINISTRATION	HOLIDAY PAY	1,000	933	1,350
131 - UTILITY ADMINISTRATION	HSA CONTRIBUTION	-	-	-
131 - UTILITY ADMINISTRATION	TMRS	109,060	93,208	103,578
131 - UTILITY ADMINISTRATION	SOCIAL SECURITY	52,703	45,048	51,173
131 - UTILITY ADMINISTRATION	SPANISH SPEAKING	5,400	4,725	5,400
131 - UTILITY ADMINISTRATION	CERTIFICATION PAY	900	1,013	1,500
131 - UTILITY ADMINISTRATION	CAR ALLOWANCE	13,800	11,250	600
131 - UTILITY ADMINISTRATION	PHONE ALLOWANCE	6,240	4,650	4,650
131 - UTILITY ADMINISTRATION	WORKERS COMPENSATION	1,287	1,081	818
131 - UTILITY ADMINISTRATION	UNEMPLOYMENT COMPENSATION	710	1,059	1,235
131 - UTILITY ADMINISTRATION	HEALTH INSURANCE	73,777	56,699	76,615
131 - UTILITY ADMINISTRATION	DENTAL INSURANCE	3,240	2,595	4,169
131 - UTILITY ADMINISTRATION	OFFICE SUPPLIES	101,400	96,835	102,000
131 - UTILITY ADMINISTRATION	JANITORIAL SUPPLIES	900	658	900
131 - UTILITY ADMINISTRATION	OTHER SUPPLIES	1,700	-	1,700
131 - UTILITY ADMINISTRATION	BUILDINGS AND GROUNDS	5,000	4,767	5,000
131 - UTILITY ADMINISTRATION	HEATING AND COOLING EQUIPMENT	300	-	300
131 - UTILITY ADMINISTRATION	COMMUNICATION	28,000	21,103	28,000
131 - UTILITY ADMINISTRATION	RENTAL EXPENSE	1,300	1,063	1,300
131 - UTILITY ADMINISTRATION	ADVERTISING	5,000	-	5,000
131 - UTILITY ADMINISTRATION	BUSINESS AND TRAVEL	5,000	-	5,000
131 - UTILITY ADMINISTRATION	UNIFORMS AND CLOTHING	3,000	-	3,000
131 - UTILITY ADMINISTRATION	CONTRACTUAL AND FEE SERVICES	190,000	54,927	190,000
131 - UTILITY ADMINISTRATION	UTILITY SERVICES	8,000	10,260	8,000
131 - UTILITY ADMINISTRATION	DATA PROCESSING MAINTENANCE	-	9,049	150,000
131 - UTILITY ADMINISTRATION	EMPLOYEE RECOGNITION	15,000	6,023	15,000
131 - UTILITY ADMINISTRATION	EMPLOYEE TRAINING	10,000	-	10,000
131 - UTILITY ADMINISTRATION	DEPRECIATION EXPENSE	-	-	-
131 - UTILITY ADMINISTRATION	CAP OUTLAY OFFICE EQUIP	20,000	-	20,000
131 - UTILITY ADMINISTRATION	CAPITAL OUTLAY - OTHER EQUIP	15,000	37,544	15,000
131 - UTILITY ADMINISTRATION	LEASE EXPENSE	18,000	16,500	18,000
	<b>TOTAL ADMINISTRATION</b>	<b>1,424,280</b>	<b>1,096,318</b>	<b>1,613,883</b>

321 - FLEET SERVICES	FULL TIME SALARIES	224,760	182,874	226,956
321 - FLEET SERVICES	LONGEVITY	4,740	4,495	5,160
321 - FLEET SERVICES	OVERTIME	2,400	852	2,400
321 - FLEET SERVICES	HOLIDAY PAY	400	410	569
321 - FLEET SERVICES	TMRS	34,888	29,542	36,124
321 - FLEET SERVICES	SOCIAL SECURITY	17,378	13,874	17,546
321 - FLEET SERVICES	TOOL ALLOWANCE	2,700	-	-
321 - FLEET SERVICES	PHONE ALLOWANCE	1,680	1,650	1,800
321 - FLEET SERVICES	WORKERS COMPENSATION	4,387	5,159	2,993
321 - FLEET SERVICES	UNEMPLOYMENT COMPENSATION	227	437	499
321 - FLEET SERVICES	HEALTH INSURANCE	29,814	25,729	37,335
321 - FLEET SERVICES	DENTAL INSURANCE	540	1,224	1,755
321 - FLEET SERVICES	OFFICE SUPPLIES	1,000	-	1,000
321 - FLEET SERVICES	TIRES AND TUBES	25,000	20,799	25,000
321 - FLEET SERVICES	MOTOR VEHICLE SUPPLIES	80,000	56,417	80,000
321 - FLEET SERVICES	BUILDINGS AND GROUNDS	5,000	450	5,000
321 - FLEET SERVICES	MACHINERY AND HEAVY EQUIPMENT	25,000	11,393	25,000
321 - FLEET SERVICES	AUTOMOTIVE EQUIPMENT	35,000	22,402	35,000
321 - FLEET SERVICES	CONTRACTUAL AND FEE SERVICES	6,100	779	6,100
321 - FLEET SERVICES	INTERFUND TRANSFERS EXP	-	-	-
321 - FLEET SERVICES	DEPRECIATION EXPENSE	-	-	-
	<b>TOTAL FLEET SERVICES</b>	<b>501,014</b>	<b>378,485</b>	<b>510,237</b>
732 - SOLID WASTE MANAGEMENT	CONTRACTUAL AND FEE SERVICES	2,783,100	2,182,483	2,783,100
732 - SOLID WASTE MANAGEMENT	INTERFUND TRANSFERS EXP	400,000	299,997	400,000
	<b>TOTAL SOLID WASTE</b>	<b>3,183,100</b>	<b>2,482,480</b>	<b>3,183,100</b>
733 - WATER TREATMENT	FULL TIME SALARIES	650,989	586,119	660,348
733 - WATER TREATMENT	LONGEVITY	9,840	11,070	11,400
733 - WATER TREATMENT	OVERTIME	33,000	15,819	33,000
733 - WATER TREATMENT	HOLIDAY PAY	900	1,289	1,564
733 - WATER TREATMENT	TMRS	101,065	97,698	107,612
733 - WATER TREATMENT	SOCIAL SECURITY	51,552	46,416	52,231
733 - WATER TREATMENT	SPANISH SPEAKING	-	1,500	1,800
733 - WATER TREATMENT	CERTIFICATION PAY	4,500	11,138	14,100
733 - WATER TREATMENT	PHONE ALLOWANCE	2,640	2,475	2,700
733 - WATER TREATMENT	WORKERS COMPENSATION	8,729	11,390	7,360
733 - WATER TREATMENT	UNEMPLOYMENT COMPENSATION	588	1,410	1,404
733 - WATER TREATMENT	HEALTH INSURANCE	88,111	80,099	100,169
733 - WATER TREATMENT	DENTAL INSURANCE	3,960	3,711	4,827
733 - WATER TREATMENT	OFFICE SUPPLIES	1,000	571	1,000
733 - WATER TREATMENT	LABORATORY SUPPLIES	20,000	24,201	30,000
733 - WATER TREATMENT	MINOR TOOLS & APPARATUS	6,250	443	6,250
733 - WATER TREATMENT	JANITORIAL SUPPLIES	1,000	931	1,000
733 - WATER TREATMENT	CHEMICAL & MECHANICAL SUPPLIES	450,000	514,232	700,000
733 - WATER TREATMENT	OTHER SUPPLIES	1,000	392	1,000
733 - WATER TREATMENT	BUILDINGS AND GROUNDS	32,500	23,875	32,500
733 - WATER TREATMENT	CHLORINATION FACILITIES	10,000	13,017	10,000
733 - WATER TREATMENT	WATER SYSTEM	135,000	95,100	135,000
733 - WATER TREATMENT	WATER TOWERS AND TANKS	15,000	16,795	20,000
733 - WATER TREATMENT	HEATING AND COOLING EQUIPMENT	300	19,111	5,000
733 - WATER TREATMENT	COMMUNICATION	20,000	18,522	20,000
733 - WATER TREATMENT	BUSINESS AND TRAVEL	7,500	3,282	7,500
733 - WATER TREATMENT	UNIFORMS AND CLOTHING	7,500	4,975	7,500
733 - WATER TREATMENT	CONTRACTUAL AND FEE SERVICES	160,000	99,006	176,500
733 - WATER TREATMENT	UTILITY SERVICES	700,000	487,355	700,000
733 - WATER TREATMENT	DATA PROCESSING MAINTENANCE	4,300	-	-
733 - WATER TREATMENT	MEMBERSHIPS AND SUBSCRIPTIONS	700	-	700
733 - WATER TREATMENT	CAPITAL OUTLAY - OTHER EQUIP	-	-	-
733 - WATER TREATMENT	CAPITAL OUTLAY WATER IMPROV	80,000	78,965	58,000
	<b>TOTAL WATER TREATMENT</b>	<b>2,607,924</b>	<b>2,270,908</b>	<b>2,910,465</b>



734 - FRESH WATER SUPPLY	CONTRACTUAL AND FEE SERVICES	1,871,128	1,445,531	1,806,561
	TOTAL FRESH WATER SUPPLY	1,871,128	1,445,531	1,806,561
735 - WASTEWATER PLANTS	FULL TIME SALARIES	219,200	110,389	177,744
735 - WASTEWATER PLANTS	LONGEVITY	2,400	1,510	1,680
735 - WASTEWATER PLANTS	OVERTIME	10,900	8,776	10,900
735 - WASTEWATER PLANTS	HOLIDAY PAY	400	352	426
735 - WASTEWATER PLANTS	TMRS	34,025	19,440	29,711
735 - WASTEWATER PLANTS	SOCIAL SECURITY	17,603	9,215	14,431
735 - WASTEWATER PLANTS	SPANISH SPEAKING	-	1,500	1,800
735 - WASTEWATER PLANTS	CERTIFICATION PAY	-	1,838	2,100
735 - WASTEWATER PLANTS	PHONE ALLOWANCE	840	825	900
735 - WASTEWATER PLANTS	WORKERS COMPENSATION	4,252	2,268	2,452
735 - WASTEWATER PLANTS	UNEMPLOYMENT COMPENSATION	230	240	468
735 - WASTEWATER PLANTS	HEALTH INSURANCE	29,814	14,957	26,796
735 - WASTEWATER PLANTS	DENTAL INSURANCE	1,080	632	1,317
735 - WASTEWATER PLANTS	COMMUNICATION	2,000	5,183	6,500
735 - WASTEWATER PLANTS	BUSINESS AND TRAVEL	2,500	-	2,500
735 - WASTEWATER PLANTS	UNIFORMS AND CLOTHING	1,800	853	1,800
735 - WASTEWATER PLANTS	UTILITY SERVICES	190,000	178,547	215,000
735 - WASTEWATER PLANTS	DATA PROCESSING MAINTENANCE	400	-	-
735 - WASTEWATER PLANTS	MEMBERSHIPS AND SUBSCRIPTIONS	180	-	180
735 - WASTEWATER PLANTS	CONTRACTUAL AND FEE SERVICES	89,000	61,077	85,300
735 - WASTEWATER PLANTS	OFFICE SUPPLIES	500	185	500
735 - WASTEWATER PLANTS	LABORATORY SUPPLIES	6,500	8,102	7,500
735 - WASTEWATER PLANTS	JANITORIAL SUPPLIES	300	361	300
735 - WASTEWATER PLANTS	CHEMICAL & MECHANICAL SUPPLIES	90,000	129,837	150,000
735 - WASTEWATER PLANTS	OTHER SUPPLIES	400	-	400
735 - WASTEWATER PLANTS	BUILDINGS AND GROUNDS	9,500	6,458	9,500
735 - WASTEWATER PLANTS	WASTEWATER TREATMENT PLANT	50,000	67,218	60,000
735 - WASTEWATER PLANTS	CHLORINATION FACILITIES	10,500	-	13,500
735 - WASTEWATER PLANTS	HEATING AND COOLING EQUIPMENT	200	-	200
735 - WASTEWATER PLANTS	CAPITAL OUTLAY SEWER IMPROV	50,000	-	15,000
	TOTAL WASTEWATER PLANTS	824,524	629,763	838,905
736 - UTILITY DEPARTMENT	FULL TIME SALARIES	678,524	552,504	709,937
736 - UTILITY DEPARTMENT	LONGEVITY	9,720	9,850	10,800
736 - UTILITY DEPARTMENT	OVERTIME	33,600	18,140	28,600
736 - UTILITY DEPARTMENT	HOLIDAY PAY	1,300	1,640	1,990
736 - UTILITY DEPARTMENT	TMRS	105,324	92,228	116,320
736 - UTILITY DEPARTMENT	SOCIAL SECURITY	54,095	42,380	56,498
736 - UTILITY DEPARTMENT	SPANISH SPEAKING	-	3,075	1,800
736 - UTILITY DEPARTMENT	CERTIFICATION PAY	3,000	6,300	7,200
736 - UTILITY DEPARTMENT	PHONE ALLOWANCE	840	2,475	1,800
736 - UTILITY DEPARTMENT	WORKERS COMPENSATION	12,379	10,160	9,043
736 - UTILITY DEPARTMENT	UNEMPLOYMENT COMPENSATION	707	1,521	1,755
736 - UTILITY DEPARTMENT	HEALTH INSURANCE	105,336	104,978	163,513
736 - UTILITY DEPARTMENT	DENTAL INSURANCE	5,040	3,951	6,144
736 - UTILITY DEPARTMENT	COMMUNICATION	12,000	2,659	11,000
736 - UTILITY DEPARTMENT	BUSINESS AND TRAVEL	7,000	137	5,000
736 - UTILITY DEPARTMENT	UNIFORMS AND CLOTHING	7,400	4,928	7,400
736 - UTILITY DEPARTMENT	UTILITY SERVICES	15,000	14,902	15,000
736 - UTILITY DEPARTMENT	MEMBERSHIPS AND SUBSCRIPTIONS	800	-	800
736 - UTILITY DEPARTMENT	CONTRACTUAL AND FEE SERVICES	90,000	8,538	30,000
736 - UTILITY DEPARTMENT	OFFICE SUPPLIES	400	158	400
736 - UTILITY DEPARTMENT	JANITORIAL SUPPLIES	200	-	200
736 - UTILITY DEPARTMENT	OTHER SUPPLIES	400	-	400
736 - UTILITY DEPARTMENT	MINOR TOOLS & APPARATUS	14,000	6,825	14,000
736 - UTILITY DEPARTMENT	BUILDINGS AND GROUNDS	6,000	3,854	6,000
736 - UTILITY DEPARTMENT	SANITARY SEWERS	80,000	67,359	80,000
736 - UTILITY DEPARTMENT	WATER SYSTEM	130,000	51,801	100,000
736 - UTILITY DEPARTMENT	METERS AND SETTINGS	50,000	21,128	25,000
736 - UTILITY DEPARTMENT	OFFICE EQUIPMENT REPAIRS	4,500	-	500
736 - UTILITY DEPARTMENT	CAP OUTLAY MACHINERY&EQUIPMENT	20,000	-	-
736 - UTILITY DEPARTMENT	CAPITAL OUTLAY WATER IMPROV	50,000	-	-
736 - UTILITY DEPARTMENT	CAPITAL OUTLAY SEWER IMPROV	50,000	-	-
	TOTAL UTILITY DEPARTMENT	1,547,565	1,031,491	1,411,100

737 - PRETREATMENT DEPARTMENT	FULL TIME SALARIES	59,724	49,343	31,698
737 - PRETREATMENT DEPARTMENT	LONGEVITY	360	-	120
737 - PRETREATMENT DEPARTMENT	OVERTIME	3,000	200	3,000
737 - PRETREATMENT DEPARTMENT	HOLIDAY PAY	100	-	71
737 - PRETREATMENT DEPARTMENT	TMRS	9,271	7,690	5,465
737 - PRETREATMENT DEPARTMENT	SOCIAL SECURITY	4,798	3,488	2,654
737 - PRETREATMENT DEPARTMENT	SPANISH SPEAKING	1,800	-	900
737 - PRETREATMENT DEPARTMENT	CERTIFICATION PAY	1,200	-	-
737 - PRETREATMENT DEPARTMENT	PHONE ALLOWANCE	1,560	-	450
737 - PRETREATMENT DEPARTMENT	WORKERS COMPENSATION	1,159	192	451
737 - PRETREATMENT DEPARTMENT	UNEMPLOYMENT COMPENSATION	63	117	98
737 - PRETREATMENT DEPARTMENT	HEALTH INSURANCE	12,327	9,932	7,032
737 - PRETREATMENT DEPARTMENT	DENTAL INSURANCE	-	294	219
737 - PRETREATMENT DEPARTMENT	BUSINESS AND TRAVEL	3,500	-	3,500
737 - PRETREATMENT DEPARTMENT	UNIFORMS AND CLOTHING	750	148	750
737 - PRETREATMENT DEPARTMENT	MEMBERSHIPS AND SUBSCRIPTIONS	100	-	100
737 - PRETREATMENT DEPARTMENT	CONTRACTUAL AND FEE SERVICES	10,000	43,771	10,000
737 - PRETREATMENT DEPARTMENT	OFFICE SUPPLIES	400	55	400
737 - PRETREATMENT DEPARTMENT	LABORATORY SUPPLIES	3,000	-	3,000
737 - PRETREATMENT DEPARTMENT	MINOR TOOLS & APPARATUS	1,000	-	1,000
737 - PRETREATMENT DEPARTMENT	SANITARY SEWERS	31,150	-	5,150
737 - PRETREATMENT DEPARTMENT	CONTINGENCY	86,000	-	-
	<b>TOTAL PRETREATMENT</b>	<b>231,262</b>	<b>115,230</b>	<b>76,058</b>
871 - DEBT SERVICE	PRINCIPAL-REVENUE BONDS	-	-	-
871 - DEBT SERVICE	2008 PRIN - REVENUE BONDS	1,210,000	1,210,000	1,235,000
871 - DEBT SERVICE	2016 PRIN - GO REFUNDING	240,000	240,000	235,000
871 - DEBT SERVICE	2020 PRIN - CO'S	85,000	85,000	85,000
871 - DEBT SERVICE	2021 PRIN - LIMITED TAX NOTE	10,000	10,000	86,000
871 - DEBT SERVICE	2021 PRIN - CO's	-	-	435,000
871 - DEBT SERVICE	AGENT AND ADMINISTRATION FEE	5,000	1,200	5,000
871 - DEBT SERVICE	INTEREST-REVENUE BONDS	-	-	-
871 - DEBT SERVICE	2008 INT - REVENUE BONDS	150,800	78,425	138,575
871 - DEBT SERVICE	2016 INT - GO REFUNDING	11,200	11,086	7,314
871 - DEBT SERVICE	2020 INT - CO'S	73,000	72,958	69,430
871 - DEBT SERVICE	2021 INT - CO'S	1,462,400	1,462,388	1,462,388
871 - DEBT SERVICE	2021 INT - LIMITED TAX NOTE	5,600	5,510	4,920
871 - DEBT SERVICE	2024 INT - CO's	-	-	1,180,163
	<b>TOTAL DEBT SERVICE</b>	<b>3,253,000</b>	<b>3,176,567</b>	<b>4,943,790</b>
	<b>TOTAL EXPENDITURES</b>	<b>16,156,680</b>	<b>13,718,698</b>	<b>18,871,125</b>
	<b>REVENUE OVER/(UNDER) EXPENSE</b>	<b>935,220</b>	<b>(62,854)</b>	<b>875</b>

**\*\* Debt information can be found in Debt Detail (Revenue Supported).**



# SPECIAL REVENUE FUNDS



## AIRPORT FUND

AIRPORT FUNDS 335, 437	Amended Budget FY2024	Actuals FY2024	Proposed Budget FY2025	
<b>REVENUES</b>				
Revenues	GRANT INCOME	50,000	-	90,000
Revenues	INTERFUND TRANSFERS REV	-	-	-
Revenues	MISCELLANEOUS REVENUE	400	195	400
Revenues	LEASES AND RENTALS	255,000	183,326	225,000
Revenues	AVIATION FUEL SALES	966,400	858,035	945,000
	<b>TOTAL REVENUE</b>	<b>1,271,800</b>	<b>1,041,556</b>	<b>1,260,400</b>
<b>EXPENDITURES</b>				
Expenses	CONTRACTUAL AND FEE SERVICES	-	10,216	-
Expenses	BUILDINGS AND GROUNDS	100,000	45,321	100,000
Expenses	CAP OUTLAY MACHINERY&EQUIPMENT	-	-	-
Expenses	FULL TIME SALARIES	204,130	171,428	202,643
Expenses	LONGEVITY	6,360	6,500	6,720
Expenses	OVERTIME	3,600	5,284	3,600
Expenses	HOLIDAY PAY	300	352	426
Expenses	TMRS	31,686	29,739	32,483
Expenses	SOCIAL SECURITY	15,891	13,953	15,778
Expenses	CAR ALLOWANCE	6,000	6,300	-
Expenses	PHONE ALLOWANCE	1,800	1,650	1,800
Expenses	WORKERS COMPENSATION	1,823	2,820	1,196
Expenses	UNEMPLOYMENT COMPENSATION	208	351	398
Expenses	HEALTH INSURANCE	23,585	26,253	35,143
Expenses	DENTAL INSURANCE	1,080	934	1,317
Expenses	AVIATION FUEL	770,000	576,071	736,000
Expenses	COMMUNICATION	13,900	9,197	10,500
Expenses	LIABILITY INSURANCE	18,200	19,039	21,692
Expenses	ADVERTISING	-	2,605	1,000
Expenses	BUSINESS AND TRAVEL	500	-	-
Expenses	UNIFORMS AND CLOTHING	1,500	540	1,500
Expenses	UTILITY SERVICES	25,900	24,076	27,000
Expenses	MEMBERSHIPS AND SUBSCRIPTIONS	500	358	500
Expenses	SALES TAX EXPENSE	900	529	650
Expenses	CONTRACTUAL AND FEE SERVICES	5,000	1,155	5,000
Expenses	OFFICE SUPPLIES	800	76	500
Expenses	MOTOR VEHICLE SUPPLIES	6,000	3,674	6,000
Expenses	JANITORIAL SUPPLIES	1,500	1,166	1,500
Expenses	OTHER SUPPLIES	5,000	4,216	5,000
Expenses	TIRES AND TUBES	2,000	-	2,000
Expenses	MINOR TOOLS & APPARATUS	500	177	500
Expenses	BUILDINGS AND GROUNDS	8,000	11,358	10,000
Expenses	MACHINERY AND HEAVY EQUIPMENT	8,000	9,997	12,000
Expenses	HEATING AND COOLING EQUIPMENT	1,000	382	1,000
Expenses	AUTOMOTIVE EQUIPMENT	-	-	3,000
Expenses	COMPUTER EQUIPMENT	-	2,654	-
Expenses	CAP OUTLAY MACHINERY&EQUIPMENT	6,000	-	4,000
Expenses	INTERFUND TRANSFERS EXP	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>1,271,663</b>	<b>988,371</b>	<b>1,250,846</b>
	<b>REVENUE OVER/(UNDER) EXPENSE</b>	<b>137</b>	<b>53,185</b>	<b>9,554</b>



# Hotel Motel Fund

CIVIC CENTER/COMMUNITY CENTER/HOTEL MOTEL/TOURISM	Amended Budget	Actuals	Proposed Budget	
570	FY2024	FY2024	FY2025	
<b>REVENUES</b>				
HOTEL OCCUPANCY TAX	848,200	644,642	855,000	
FUND BALANCE CARRYOVER	-	-	-	
INTERFUND TRANSFERS REV	-	-	-	
CONTRIBUTIONS AND MEMORIALS	60,000	-	-	
MISCELLANEOUS REVENUE	-	-	-	
LEASES AND RENTALS	105,000	97,122	115,000	
FUND BALANCE CARRYOVER	-	-	-	
<b>TOTAL REVENUE</b>	<b>1,013,200</b>	<b>741,764</b>	<b>970,000</b>	
<b>EXPENDITURES</b>				
417 - Civic Center	FULL TIME SALARIES	309,621	269,938	297,708
417 - Civic Center	LONGEVITY	3,240	4,580	2,280
417 - Civic Center	OVERTIME	3,300	2,226	3,300
417 - Civic Center	HOLIDAY PAY	600	703	853
417 - Civic Center	TMRS	48,573	44,488	47,409
417 - Civic Center	SOCIAL SECURITY	23,938	20,849	23,027
417 - Civic Center	SPANISH SPEAKING	3,600	3,150	3,600
417 - Civic Center	CERTIFICATION PAY	-	1,550	2,400
417 - Civic Center	PHONE ALLOWANCE	4,200	4,425	4,500
417 - Civic Center	WORKERS COMPENSATION	3,912	2,905	2,388
417 - Civic Center	UNEMPLOYMENT COMPENSATION	313	819	745
417 - Civic Center	HEALTH INSURANCE	48,371	42,563	53,592
417 - Civic Center	DENTAL INSURANCE	2,160	1,829	2,633
417 - Civic Center	COMMUNICATION	8,100	6,963	8,100
417 - Civic Center	LIABILITY INSURANCE	7,800	8,654	9,296
417 - Civic Center	UNIFORMS AND CLOTHING	2,500	646	1,500
417 - Civic Center	UTILITY SERVICES	30,000	26,460	30,000
417 - Civic Center	MEMBERSHIPS AND SUBSCRIPTIONS	-	974	-
417 - Civic Center	CONTRACTUAL AND FEE SERVICES	4,000	5,160	5,400
417 - Civic Center	OFFICE SUPPLIES	800	390	800
417 - Civic Center	JANITORIAL SUPPLIES	5,000	3,318	5,000
417 - Civic Center	BOTANICAL & AGR. SUPPLIES	3,720	4,674	5,000
417 - Civic Center	OTHER SUPPLIES	2,000	2,819	2,000
417 - Civic Center	MINOR TOOLS & APPARATUS	500	187	500
417 - Civic Center	BUILDINGS AND GROUNDS	5,861	4,073	5,861
417 - Civic Center	HEATING AND COOLING EQUIPMENT	2,000	10,789	2,000
417 - Civic Center	INTERFUND TRANSFERS EXP	-	-	-
	<b>TOTAL CIVIC CENTER</b>	<b>524,109</b>	<b>475,132</b>	<b>519,892</b>
419 - Community Center	UTILITY SERVICES	-	3,295	8,000
419 - Community Center	JANITORIAL SUPPLIES	-	1,884	5,000
419 - Community Center	BUILDINGS AND GROUNDS	-	5,370	5,000
	<b>TOTAL COMMUNITY CENTER</b>	<b>-</b>	<b>10,549</b>	<b>18,000</b>
420 - Tourism	BUSINESS AND TRAVEL	2,000	1,125	2,000
420 - Tourism	SPECIAL EVENTS	160,500	146,144	90,000
420 - Tourism	OPTIMUM	-	-	20,000
420 - Tourism	PROMOTIONS	5,000	4,000	-
420 - Tourism	CONTRACTUAL AND FEE SERVICES	15,000	910	10,000
420 - Tourism	OFFICE SUPPLIES	2,000	-	2,000
420 - Tourism	OTHER SUPPLIES	13,400	1,969	9,000
420 - Tourism	CAPITAL OUTLAY - OTHER IMPROV	5,000	(300)	5,000
420 - Tourism	FACADE GRANT	45,000	45,000	40,000
	<b>TOTAL TOURISM</b>	<b>247,900</b>	<b>198,848</b>	<b>178,000</b>
421 - Hotel Motel	CONTRACTUAL AND FEE SERVICES	207,140	211,140	210,000
421 - Hotel Motel	INTERFUND TRANSFERS EXP	497,860	-	7,296
	<b>TOTAL HOTEL MOTEL</b>	<b>705,000</b>	<b>211,140</b>	<b>217,296</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,477,009</b>	<b>895,669</b>	<b>933,188</b>
	<b>REVENUE OVER/(UNDER) EXPENSE</b>	<b>(463,809)</b>	<b>(153,905)</b>	<b>36,812</b>

## STREET FUND

STREETS FUND		Amended Budget	Actuals	Proposed Budget
115		FY2024	FY2024	FY2025
<b>REVENUES</b>				
	INTEREST INCOME	-	26,678	32,000
	INTERFUND TRANSFERS REV	400,000	299,997	400,000
	UTILITY FRANCHISE TAX	1,400,000	1,083,847	1,310,000
	FUND BALANCE CARRYOVER	-	-	-
	<b>TOTAL REVENUE</b>	<b>1,800,000</b>	<b>1,410,522</b>	<b>1,742,000</b>
<b>EXPENDITURES</b>				
319 - STREET DEPARTMENT	FULL TIME SALARIES	603,380	541,138	486,097
319 - STREET DEPARTMENT	LONGEVITY	19,920	27,360	11,700
319 - STREET DEPARTMENT	OVERTIME	6,300	7,069	6,300
319 - STREET DEPARTMENT	HOLIDAY PAY	1,000	1,172	1,208
319 - STREET DEPARTMENT	TMRS	94,638	90,013	77,553
319 - STREET DEPARTMENT	SOCIAL SECURITY	46,641	43,210	37,668
319 - STREET DEPARTMENT	PHONE ALLOWANCE	4,440	3,000	3,600
319 - STREET DEPARTMENT	WORKERS COMPENSATION	13,668	21,692	8,120
319 - STREET DEPARTMENT	UNEMPLOYMENT COMPENSATION	610	1,170	1,076
319 - STREET DEPARTMENT	HEALTH INSURANCE	78,185	63,549	79,474
319 - STREET DEPARTMENT	DENTAL INSURANCE	3,600	2,981	3,730
319 - STREET DEPARTMENT	COMMUNICATION	3,000	3,692	3,000
319 - STREET DEPARTMENT	LIABILITY INSURANCE	-	-	-
319 - STREET DEPARTMENT	BUSINESS AND TRAVEL	3,000	256	3,000
319 - STREET DEPARTMENT	UNIFORMS AND CLOTHING	7,000	1,556	7,000
319 - STREET DEPARTMENT	UTILITY SERVICES	190,000	180,529	190,000
319 - STREET DEPARTMENT	DATA PROCESSING MAINTENANCE	6,000	-	6,000
319 - STREET DEPARTMENT	MEMBERSHIPS AND SUBSCRIPTIONS	5,000	2,500	5,000
319 - STREET DEPARTMENT	CONTRACTUAL AND FEE SERVICES	160,000	53,245	100,000
319 - STREET DEPARTMENT	OFFICE SUPPLIES	4,500	44	3,000
319 - STREET DEPARTMENT	MOTOR VEHICLE SUPPLIES	48,000	32,457	48,000
319 - STREET DEPARTMENT	BOTANICAL & AGR. SUPPLIES	2,000	943	2,000
319 - STREET DEPARTMENT	OTHER SUPPLIES	5,800	-	4,000
319 - STREET DEPARTMENT	MINOR TOOLS & APPARATUS	5,000	3,633	5,000
319 - STREET DEPARTMENT	STREETS AND ALLEYS	390,000	24,879	350,000
319 - STREET DEPARTMENT	SIGNAL AND SIGN SYSTEM	10,000	2,989	10,000
319 - STREET DEPARTMENT	MACHINERY AND HEAVY EQUIPMENT	85,000	43,071	85,000
319 - STREET DEPARTMENT	CAP OUTLAY MACHINERY&EQUIPMENT	-	95,995	-
319 - STREET DEPARTMENT	CAPITAL OUTLAY STREETS	-	-	-
319 - STREET DEPARTMENT	INSTALLMENT PAYMENTS	-	-	-
319 - STREET DEPARTMENT	INTERFUND TRANSFERS EXP	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>1,796,682</b>	<b>1,248,143</b>	<b>1,537,526</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>3,318</b>	<b>162,379</b>	<b>204,474</b>

## LEASED EQUIPMENT AND INSURANCE FUND

LEASED EQUIPMENT FUND		Amended Budget	Actuals	Proposed Budget
165		FY2024	FY2024	FY2025
<b>REVENUES</b>				
	SALE OF EQUIPMENT AND MATERIAL	250,000	74,566	50,000
	INTERFUND TRANSFERS REV	380,000	285,003	599,600
	FUND BALANCE CARRYOVER	30,000	-	30,000
	<b>TOTAL REVENUE</b>	<b>660,000</b>	<b>359,569</b>	<b>679,600</b>
<b>EXPENDITURES</b>				
CAPITAL REPLACEMENT	INSTALLMENT PAYMENTS	60,000	79,424	79,450
CAPITAL REPLACEMENT	LEASE PURCHASE PRINCIPAL	600,000	581,410	600,000
	<b>TOTAL EXPENDITURES</b>	<b>660,000</b>	<b>660,834</b>	<b>679,450</b>
	<b>REVENUE OVER/(UNDER) EXPENSE</b>	<b>-</b>	<b>(301,265)</b>	<b>150</b>

INSURANCE FUND		Amended Budget	Actuals	Proposed Budget
200		FY2024	FY2024	FY2025
<b>REVENUES</b>				
	INTERFUND TRANSFERS REV	277,000.00	207,747.00	277,000.00
	<b>TOTAL REVENUE</b>	<b>277,000.00</b>	<b>207,747.00</b>	<b>277,000.00</b>
<b>EXPENDITURES</b>				
101 - LEGISLATIVE	HEALTH INSURANCE	200,000.00	98,527.00	200,000.00
101 - LEGISLATIVE	CONTRACTUAL AND FEE SERVICES	77,000.00	65,080.00	77,000.00
	<b>TOTAL EXPENDITURES</b>	<b>277,000.00</b>	<b>163,607.00</b>	<b>277,000.00</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>-</b>	<b>44,140</b>	<b>-</b>

## POLICE FUNDS

POLICE SEIZURE PROCEEDS FUND			
413		Amended Budget FY2024	Actuals FY2024
		Proposed Budget FY2025	
<b>REVENUES</b>			
	INTEREST INCOME	-	192
	SEIZURE PROCEEDS	-	9,616
	<b>TOTAL REVENUE</b>	<b>-</b>	<b>9,808</b>
<b>EXPENDITURES</b>			
213 - POLICE DEPARTMENT	IMPREST FUNDS	-	1,000
213 - POLICE DEPARTMENT	OTHER SUPPLIES	39,000	25,292
	<b>TOTAL EXPENDITURES</b>	<b>39,000</b>	<b>26,292</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(39,000)</b>	<b>(16,484)</b>

LAW ENFORCEMENT EDUCATION FUND			
595		Amended Budget FY2024	Actuals FY2024
		Proposed Budget FY2025	
<b>REVENUES</b>			
	INTERGOVERNMENTAL REVENUE	-	5,846
	<b>TOTAL REVENUE</b>	<b>-</b>	<b>5,846</b>
<b>EXPENDITURES</b>			
240 - LAW ENF. EDUCATIONAL ACCOUN	BUSINESS AND TRAVEL	3,000	3,028
	<b>TOTAL EXPENDITURES</b>	<b>3,000</b>	<b>3,028</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(3,000)</b>	<b>2,818</b>

TOBACCO ENFORCEMENT PROGRAM FUND			
596		Amended Budget FY2024	Actuals FY2024
		Proposed Budget FY2025	
<b>REVENUES</b>			
	INTERGOVERNMENTAL REVENUE	-	8,125
	<b>TOTAL REVENUE</b>	<b>-</b>	<b>8,125</b>
<b>EXPENDITURES</b>			
213 - POLICE DEPARTMENT	OTHER SUPPLIES	8,000	-
	<b>TOTAL EXPENDITURES</b>	<b>8,000</b>	<b>-</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(8,000)</b>	<b>8,125</b>

CAR SEAT EDUCATION FUND			
541		Amended Budget FY2024	Actuals FY2024
		Proposed Budget FY2025	
<b>REVENUES</b>			
	MISCELLANEOUS REVENUE	-	-
	<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
245 - CAR SEAT EDUCATION	OTHER SUPPLIES	1,400	55
	<b>TOTAL EXPENDITURES</b>	<b>1,400</b>	<b>55</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(1,400)</b>	<b>(55)</b>

## ANIMAL SHELTER DONATIONS FUND

ANIMAL SHELTER DONATION FUND 525	Amended Budget FY2024	Actuals FY2024	Proposed Budget FY2025
<b>REVENUES</b>			
CONTRIBUTIONS AND MEMORIALS	3,000	1,746	2,800
<b>TOTAL REVENUE</b>	<b>3,000</b>	<b>1,746</b>	<b>2,800</b>
<b>EXPENDITURES</b>			
212 - ANIMAL SERVICES	17,000	24	17,000
212 - ANIMAL SERVICES	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>17,000</b>	<b>24</b>	<b>17,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(14,000)</b>	<b>1,722</b>	<b>(14,200)</b>

## LIBRARY FUND

LIBRARY CONTRIBUTION FUND		Adopted Budget	Actuals	Proposed Budget
500		FY2024	FY2024	FY2025
<b>REVENUES</b>				
	CONTRIBUTIONS AND MEMORIALS	5,000	7,568	5,000
	FUND BALANCE CARRYOVER	20,521	-	20,521
	<b>TOTAL REVENUE</b>	<b>25,521</b>	<b>7,568</b>	<b>25,521</b>
<b>EXPENDITURES</b>				
508 - LIBRARY	CAPITAL OUTLAY LIBRARY BOOKS	15,521	-	15,000
508 - LIBRARY	CAPITAL OUTLAY - OTHER EQUIP	10,000	5,919	10,000
	<b>TOTAL EXPENDITURES</b>	<b>25,521</b>	<b>5,919</b>	<b>25,000</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>-</b>	<b>1,649</b>	<b>521</b>

## CEMETARY FUND

CEMETARY FUND				
505		Amended Budget	Actuals	Proposed Budget
		FY2024	FY2024	FY2025
<b>REVENUES</b>				
	CURRENT PROPERTY TAXES	40,000	38,480	35,000
	DELINQUENT PROPERTY TAXES	500	443	500
	TAX ATTORNEY FEES	125	129	125
	PENALTIES AND INTEREST	400	416	400
	SALE OF LAND	32,000	22,185	25,000
	MISCELLANEOUS REVENUE	-	-	-
	<b>TOTAL REVENUE</b>	<b>73,025</b>	<b>61,653</b>	<b>61,025</b>
<b>EXPENDITURES</b>				
417 - PARK DEPARTMENT	DATA PROCESSING MAINTENANCE	20,000	4,055	15,000
417 - PARK DEPARTMENT	CONTRACTUAL AND FEE SERVICES	34,000	29,358	34,000
417 - PARK DEPARTMENT	BUILDINGS AND GROUNDS	16,200	-	10,000
417 - PARK DEPARTMENT	MISCELLANEOUS EXPENSE	25	-	25
	<b>TOTAL EXPENDITURES</b>	<b>70,225</b>	<b>33,413</b>	<b>59,025</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>2,800</b>	<b>28,240</b>	<b>2,000</b>



## PEG FUNDS

PEG FEES FUND 507	Adopted Budget FY2024	Actuals FY2024	Proposed Budget FY2025
<b>REVENUES</b>			
INTEREST INCOME	800	13,035	14,400
REVENUE FROM OTHER RESOURCES	-	-	-
UTILITY FRANCHISE TAX	24,500	23,057	23,050
<b>TOTAL REVENUE</b>	<b>25,300</b>	<b>36,092</b>	<b>37,450</b>
<b>EXPENDITURES</b>			
102 - GENERAL ADMINISTRATION	CONTRACTUAL AND FEE SERVICES	-	-
102 - GENERAL ADMINISTRATION	OTHER SUPPLIES	25,300	688
<b>TOTAL EXPENDITURES</b>	<b>25,300</b>	<b>688</b>	<b>-</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>-</b>	<b>35,404</b>	<b>37,450</b>



# Industrial Development

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

**INDUSTRIAL DEVELOPMENT FUND**

750

	Amended Budget FY2024	Actuals FY2024	Proposed Budget FY2025
<b>REVENUES</b>			
SALES TAX COLLECTIONS	2,415,000	1,792,736	2,000,000
INTEREST INCOME	100,000	187,316	150,000
SALE OF LAND	1,000,000	-	-
LEASES AND RENTALS	100,100	29,350	50,000
<b>TOTAL REVENUE</b>	<b>3,615,100</b>	<b>2,009,402</b>	<b>2,200,000</b>
<b>EXPENDITURES</b>			
156 - IDC FULL TIME SALARIES	209,031	173,917	220,250
156 - IDC LONGEVITY	960	1,100	1,200
156 - IDC OVERTIME	-	-	-
156 - IDC HOLIDAY PAY	200	234	284
156 - IDC TMRS	32,447	28,110	34,689
156 - IDC SOCIAL SECURITY	14,512	13,428	15,122
156 - IDC CAR ALLOWANCE	6,000	5,073	6,000
156 - IDC PHONE ALLOWANCE	1,800	720	2,400
156 - IDC WORKERS COMPENSATION	376	307	264
156 - IDC UNEMPLOYMENT COMPENSATION	209	234	234
156 - IDC HEALTH INSURANCE	17,356	14,873	21,078
156 - IDC DENTAL INSURANCE	720	617	878
156 - IDC COMMUNICATION	500	-	1,250
156 - IDC RENTAL EXPENSE	16,200	11,775	16,200
156 - IDC LIABILITY INSURANCE	4,500	3,462	4,500
156 - IDC MARKETING EXPENSE	130,000	97,956	130,000
156 - IDC BUSINESS AND TRAVEL	20,000	12,893	20,000
156 - IDC UTILITY SERVICES	2,200	2,469	2,500
156 - IDC DATA PROCESSING MAINTENANCE	5,000	5,119	5,000
156 - IDC EMPLOYEE RECOGNITION	1,800	-	1,800
156 - IDC MEMBERSHIPS AND SUBSCRIPTIONS	10,000	9,335	10,000
156 - IDC CONTRACTUAL AND FEE SERVICES	-	-	250,000
156 - IDC OFFICE SUPPLIES	32,000	6,407	32,000
156 - IDC OTHER SUPPLIES	3,000	1,981	3,000
156 - IDC LAND AND GROUNDS	40,000	6,208	-
156 - IDC BUILDING	10,000	-	50,000
156 - IDC CAPITAL OUTLAY LAND	-	47,424	250,000
156 - IDC INTERFUND TRANSFERS EXP	15,000	10,147	20,200
156 - IDC TRANSFER TO THE HRA FUND	5,200	-	-
156 - IDC CONTINGENCY	150,000	-	150,000
156 - IDC EDC COMMITMENT	1,000,000	305,000	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>1,729,011</b>	<b>758,789</b>	<b>2,248,849</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>1,886,089</b>	<b>1,250,613</b>	<b>(48,849)</b>



# Capital Improvement Funds

UTILITY CAPITAL IMPROVEMENTS FUND		Proposed Budget
605/607		FY2025
<b>REVENUES</b>		
	Fund Balance as of 8/06/2024	47,790,589
	Interest Income	1,800,000
	<b>TOTAL REVENUE</b>	<b>49,590,589</b>
<b>EXPENDITURES</b>		
	Waste Water Treatment Plant	24,751,766
	West Loop WWCS Improvement	10,400,000
	Industrial Park south Lift Station Upgrade	2,462,127
	Waste Water Treatment Plant Generator	
	Water Treatment Plant Generator	739,643
	LBS Water Treatment Plant	2,879,701
	North Sanitary Sewer Line	698,397
	Water Meter Optimization	2,456,929
	Housin Authority Iron Line Replacement	649,403
	John Deere Reroute	229,005
	Dam TCEQ EAP	129,888
	I-30 Filter	2,000,000
	<b>TOTAL EXPENDITURES</b>	<b>47,396,859</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>2,193,730</b>

GOVERNMENTAL CAPITAL IMPROVEMENTS FUND		Proposed Budget
		FY2025
<b>REVENUES</b>		
	Interest Income	360,000
	2024 Issuance	8,500,000
	<b>TOTAL REVENUE</b>	<b>8,860,000</b>
<b>EXPENDITURES</b>		
	Annual Street Rehab Program	2,000,000
	Capital Street Projects	200,000
	Fourth Street Culvert	60,000
	Civic Center Improvements	100,000
	Station 2 Roof	70,000
	Fire Department Training Facility	100,000
	Ladder Truck	2,393,564
	Airport Improvements	138,977
	Park Improvements	2,000,000
	<b>TOTAL EXPENDITURES</b>	<b>7,062,541</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>1,797,459</b>

COMMUNITY CENTER PROJECT FUND		Amended Budget	Actuals	Proposed Budget
680		FY2024	FY2024	FY2025
<b>REVENUES</b>				
	INTEREST INCOME	2,000	6,760	15,000
	TRANSFER IN	-	(8,998)	-
	FUND BALANCE CARRYOVER	50,000		
	<b>TOTAL REVENUE</b>	<b>52,000</b>	<b>(2,238)</b>	<b>15,000</b>
<b>EXPENDITURES</b>				
CAPITAL	CAPITAL OUTLAY BUILDINGS	-	-	-
CAPITAL	SPECIAL CONSTRUCTION	-	-	-
PARK BUILDING	ADVERTISING	-	-	-
PARK BUILDING	CONTRACTUAL AND FEE SERVICES	-	-	-
PARK BUILDING	CAPITAL OUTLAY BUILDINGS	50,000	-	34,242
PARK BUILDING	CAPITAL OUTLAY - OTHER IMPROV	-	-	-
PARK BUILDING	SPECIAL CONSTRUCTION	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>50,000</b>	<b>-</b>	<b>34,242</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>2,000</b>	<b>(2,238)</b>	<b>(19,242)</b>