

2018/2019

Mayor: Lisa Hight
Mayor Pro-Tem: Melissa Matthews

Council Member: Celica Belcher
Council Member: Charlene Holland
Council Member: Bill Taylor
Council Member: Danny Crutchfield

City Administrator: Sheri Benson

Adopted Budget

GENERAL FUND AND WATER AND SEWER FUND
CITY OF MERTZON

Adopted by City Council on August 27, 2018



FILED
THE 28 DAY OF Aug., 2018
AT O'CLOCK 10:31 A.M.
Molly Criner
CO./DIST. CLERK, IRION COUNTY, TEXAS
BY Shirley Graham
DEPUTY

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**City of Mertzton
Fiscal Year 2018-2019
Budget Cover Page
August 27, 2018**

This Budget will raise more revenue from property taxes than last year's budget by an amount of \$14,638.00 with is a 8.987 percent increase from last year's budget. This property tax revenue to be raised from new property added to the tax roll this is \$1,817.00.

The members of the governing body voted on the budget as follows:

FOR: Lisa Hight, Danny Crutchfield, Celica Belcher and Charlene Holland

AGAINST:

PRESENT and not voting:

ABSENT: Bill Taylor and Melissa Matthews

Property Tax Rate Comparison	2018-2019
Property Tax Rate:	\$0.537830/100
Effective Tax Rate:	\$0.497996/100
Rollback Tax Rate:	\$0.537835/100
Debt Rate:	\$0.000000/100

Total debt obligation for the City of Mertzton secured by property taxes \$0



ORDINANCE NO. 8-27-18-A

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF MERTZON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF MERTZON FOR THE 2017-2018 FISCAL YEAR

WHEREAS, the budget appended hereto for the fiscal year beginning October 1, 2018, and ending September 30, 2019, was duly presented to the City Council by the Mayor and a public hearing ordered by City Council and a public notice of the hearing was published in The Big Lake Wildcat and said public hearing was held according to said notice;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MERTZON, TEXAS:

SECTION 1 That the appropriations for the fiscal year beginning October 1, 2018, and ending September 30, 2019, for the support of the general government of the City of Mertzton, Texas, be fixed and determined for said terms in accordance with expenditures shown in the City's fiscal your 2018-2019 budget for the General Fund, a copy of which is attached.

SECTION 1 That the appropriations for the fiscal year beginning October 1, 2018, and ending September 30, 2019, for the support of the water/sewer systems of the City of Mertzton, Texas, be fixed and determined for said terms in accordance with expenditures shown in the City's fiscal your 2018-2019 budget for the Water and Sewer Fund, a copy of which is attached.

SECTION 3 That the budget, as attached hereto, is hereby approved in all respects and adopted as the City's Budgets for fiscal year beginning October 1, 2018, and ending September 30, 2019.

PASSED AND APPROVED THIS 27TH DAY OF AUGUST 2018



Lisa Hight- Mayor

ATTEST:



Sheri Benson- City Administrator

Sheri Benson- City Administrator



ORDINANCE NO. 8-27-18-B

AN ORDINANCE TO ADOPT THE TAX RATE FOR 2018

I move that the property tax rate be increased by the adoption of a tax rate of .537830, which is effectively a 8.00 percent increase in the tax rate.


This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy.


THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 8.00 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$37.83.

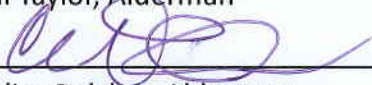
Motion by:  Danny Crutchfield


Seconded by:  CELICA BELCHER

Approved by:  Lisa Hight
Lisa Hight, Mayor

 Absent
Melissa Matthews, Mayor Pro Tem


 Absent
Bill Taylor, Alderman


Celica Belcher, Alderman


Charlene Holland, Alderman


Danny Crutchfield, Alderman

Date: August 27, 2018

Attest: 
Sheri Benson, City Administrator



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Outline of 2017/2018 Capital Improvements

Water Distribution /Water Treatment

Shut off Valves.

In order to replace/maintain existing water lines water mains will need to be shut off on occasion. Rather than shutting off they entire city, strategically placed values will allow us to shut off the specific areas where leaks are occurring. Currently many shut off valves do not work or were never installed.

Budgeted Amount: \$4,400.00

Funding: Local

Engineer: None Needed

Meter Install at Standpipe

This project is the installation of a flow meter at the Standpipe for monitoring the daily usage of water. It will allow the City to see usage versus how much raw water treated, and aid in meeting the water demands of the City in a more effective and economical way. This would also give the City numbers to look at and compare with monthly meter reading totals to see what kind of water loss the City is experiencing

Budgeted Amount: \$5,000

Funding: Local

Engineer: TBD

Backup Generators at Well Sites

Do to upcoming electricity forecast from our providers the staff feels it's necessary to add backup generators to our wells. This cost should be able to be handled by our local budget but with rolling blackouts expected in the coming months we need to be prepared to continue to serve the citizen without interruption, or the risk of having to issue a boil water notice.

Budgeted Amount: \$8,000

Funding: Local

Engineer: None Needed



Robertson Well

Available water sources are always at the forefront of goals set by the city. This new water well is a rehabilitation of an existing private well that will be upgraded to meet public water requirements. This source will allow for additional water to provide to the residents and ensure continued service.

Budgeted Amount: \$377,400

Funding: City Debt Funding through Private Banking

Engineer: Enprotec, Hibbs & Todd, Inc.

Wastewater Collections/Wastewater Treatment

WWTP Permit Renewal

Every eight years the City must renew two permits, "Permit to Discharge Waste" and the "Texas Land Application Permit", (TLAP). The renewals have been submitted to Texas Commission on Environmental Quality, and are currently waiting approval.

Budgeted Amount: \$41,115

Funding: Local

Engineer: Enprotec, Hibbs & Todd, Inc.

WWTP Storage ponds

The new "Permit to Discharge Waste" requires the City to incorporate the North effluent pond into the treatment process and remove the South effluent pond.

Budgeted Amount: \$96,400

Funding: City Debt Funding through Private Banking

Engineer: Enprotec, Hibbs & Todd, Inc.



COMBINED BUDGET

**City of Mertzon 2018/2019 Budget
Combined Budget**

	Projected Oct-18 Sep-19
Revenue	
Fees & Permits	
Total Fees & Permits	\$27,000.00
Fines & Forfeitures	
Total Fines & Forfeitures	\$5,000.00
Other Revenue	
Total Other Revenue	\$740,047.56
Tax Receipts	
Total Tax Receipts	\$295,934.00
Service Revenue	
Total Service Revenue	<u>\$288,800.00</u>
Revenue	<u>\$1,356,781.56</u>
Gross Profit	<u>\$1,356,781.56</u>
Expenses	
CD Expense	
Total CD Expense	<u>\$0.00</u>
Capital Improv. Projects Expense	
Total Capital Improv. Projects Expense	<u>\$532,315.00</u>
Grant Expense	
Total Grant Expense	<u>\$0.00</u>
Municipal Court Expense	
Total Municipal Court Expense	<u>\$5,000.00</u>
Labor Expense	
Total Labor Expense	<u>\$210,854.00</u>
Payroll Tax Expense	
Total Payroll Tax Expense	<u>\$17,184.61</u>
Benefits Expense	
Total Benefits Expense	<u>\$74,149.02</u>
Insurance Expense	
Total Insurance Expense	<u>\$15,000.00</u>
Supplies Expense	
Total Supplies Expense	<u>\$40,950.00</u>
Utilities Expense	
Total Utilities Expense	<u>\$40,000.00</u>
Professional Serv. Expense	
Total Professional Serv. Expense	<u>\$39,130.00</u>
Debt Service Expense	
Total Debt Service Expense	<u>\$113,444.04</u>
Other Expense	
Total Other Expense	<u>\$268,754.89</u>
Expenses	<u>\$1,356,781.56</u>
Rev. Less Expenses	<u>\$0.00</u>



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GENERAL FUND BUDGET

**City of Mertzon 2018/2019 Budget
General Fund Budget**

	Projected Oct-18 Sep-19
Revenue	
Fees & Permits	
Franchise Fee Income	\$25,000.00
Permit Income	\$1,500.00
Total Fees & Permits	<u>\$26,500.00</u>
Fines & Forfeitures	
Municipal Court Income	\$5,000.00
Total Fines & Forfeitures	<u>\$5,000.00</u>
Other Revenue	
Animal Control Income	\$200.00
CD Revenue FNB	\$0.00
City Auction Revenue	\$4,000.00
City Park Revenue	\$0.00
Grant Revenue	\$0.00
Interest Revenue	\$500.00
Other Revenue	\$250.00
Rollover Balance General Fund	\$75,000.00
Total Other Revenue	<u>\$79,950.00</u>
Tax Receipts	
City Sales & Use Tax Revenue	\$115,500.00
Property Taxes Current	\$177,734.00
Property Taxes Current P/I	\$1,200.00
Property Tax Delinquent	\$750.00
Property Tax Delinquent P/I	\$750.00
Total Tax Receipts	<u>\$295,934.00</u>
	<u>Revenue</u>
	<u>\$407,384.00</u>
Gross Profit	<u>\$407,384.00</u>
Expenses	
CD Expense	
CD Expense	\$0.00
Total CD Expense	<u>\$0.00</u>



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Grant Expense		
Grant Admin Exp.		\$0.00
Total Grant Expense		<u>\$0.00</u>
Municipal Court Expense		
Municipal Court Expense		\$5,000.00
Total Labor Expense		<u>\$5,000.00</u>
Labor Expense		
Administrative Wages		\$23,750.00
Full Time Wages		\$62,652.00
Part Time Wages		\$4,000.00
OT Wages		\$2,958.00
PTO Wages		\$2,760.00
Vacation Wages		\$2,760.00
Holiday Wages		\$3,066.00
Total Labor Expense		<u>\$101,946.00</u>
Payroll Tax Expense		
Payroll Tax		\$8,308.60
Total Payroll Tax Expense		<u>\$8,308.60</u>
Benefits Expense		
BCBS Health Insurance		\$25,000.00
Retirement (TMRS)		\$13,609.80
Total Benefits Expense		<u>\$38,609.80</u>
Insurance Expense		
TML Risk Pool Insurance		\$7,500.00
Total Insurance Expense		<u>\$7,500.00</u>
Supplies Expense		
Chemicals		\$200.00
Equipment Lease/Purchase		\$5,000.00
General Supplies		\$550.00
Operational Supplies		\$2,500.00
Tools and Equipment		\$2,000.00
Total Supplies Expense		<u>\$10,250.00</u>
Utilities Expense		
Electricity		\$5,000.00
Phone & Internet		\$5,000.00
Total Utilities Expense		<u>\$10,000.00</u>



Professional Serv. Expense

Auditing Expense	\$5,500.00
Inspection/Testing	\$100.00
Legal & Professional Fees	\$5,500.00
Tax Appraisal & Collections Exp	\$3,000.00
Total Professional Serv. Expense	\$14,100.00

Capital Improv. Projects Expense

Insert Project Here	\$0.00
Total Capital Improv. Projects Expense	\$0.00

Debt Service Expense

Bank Debt Interest	\$0.00
Bank Debt Principal	\$0.00
Total Debt Service Expense	\$0.00

Other Expense

Admin. Expense	\$1,500.00
Advertisement/Public Promotions	\$2,000.00
Animal Control Expense	\$300.00
Banking Fee & Master Card Expense	\$100.00
Capital Outlay Expense	\$20,000.00
City Park Expense	\$0.00
City Wide Cleanup	\$3,000.00
Cont. Ed&Travel	\$3,000.00
Dues,Permits,Subscriptions	\$1,200.00
Election Expense	\$1,000.00
Fuel/Oil	\$3,572.04
Fund Transfer to Water/Sewer Fund	\$101,997.56
Landscaping Expense	\$15,000.00
Office Supplies & Postage	\$5,000.00
Other Expense	\$500.00
Penalties and Interest	\$200.00
Repair & Maint/Office	\$1,500.00
Repair & Maint/Equipment	\$10,000.00
Repair & Maint/Roads	\$35,000.00
Street Signs	\$5,000.00
Website Expense	\$1,600.00
Uniforms	\$200.00

Total Other Expense	\$211,669.60
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Expenses	\$407,384.00
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Revenue	\$407,384.00
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Rev. Less Expenses	\$0.00
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WATER/SEWER FUND BUDGET

**City of Mertzon 2018/2019 Budget
Water and Sewer Fund Budget**

**Projected
Oct-18
Sep-19**

Revenue

Fees & Permits

Connection Income	\$500.00
Total Fees & Permits	\$500.00

Other Revenue

CD Revenue(FNBM)	\$0.00
General Fund Transfer	\$101,997.56
Interest Revenue	\$50.00
Original Services	\$12,000.00
Other Revenue	\$250.00
Rollover Balance Water/Sewer	\$70,000.00
Robertson Well & WTP-Loan	\$473,800.00
Automated Meter-Loan	
City Auction Revenue	\$2,000.00
Total Other Revenue	\$660,097.56

Service Revenue

Water Revenue	\$188,000.00
Sewer Revenue	\$95,000.00
Late Charges Revenue	\$5,000.00
Reconnection Revenue	\$600.00
Past Due Collections Rev	\$200.00
Total Service Revenue	\$288,800.00

Total All Revenue **\$949,397.56**

Gross Profit **\$949,397.56**

Expenses

Capital Improv. Projects Expense

11 Shut off Valves	\$4,400.00
High Service Pump	\$0.00
Standpipe Flow Meter	\$5,000.00
Well Field Generators	\$8,000.00
High Service Pump	\$0.00
WWTP Permit Renewal	\$41,115.00
Robertson Well	\$377,400.00
Rehab of Sewer Plant	\$96,400.00
Total Capital Improv. Projects Expense	\$532,315.00



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Grant Expense		
	Grant Admin Exp.	\$0.00
	Total Grant Expense	\$0.00
Labor Expense		
	Administrative Wages	\$23,750.00
	Full Time Wages	\$62,652.00
	Part Time Wages	\$0.00
	OT Wages	\$11,832.00
	PTO Wages	\$2,760.00
	Vacation Wages	\$2,760.00
	Holiday Wages	\$5,154.00
	Total Labor Expense	\$108,908.00
Payroll Tax Expense		
	Payroll Tax	\$8,876.01
	Total Payroll Tax Expense	\$8,876.01
Benefits Expense		
	Health Insurance	\$21,000.00
	Retirement/TMRS	\$14,539.22
	Total Benefits Expense	\$35,539.22
Insurance Expense		
	TML Risk Pool Insurance	\$7,500.00
	Total Insurance Expense	\$7,500.00
Supplies Expense		
	Chemicals	\$10,000.00
	General Supplies	\$1,200.00
	Operational Supplies	\$13,000.00
	Equipment/Tools	\$5,500.00
	Equipment Leased	\$1,000.00
	Total Supplies Expense	\$30,700.00
Utilities Expense		
	Electricity	\$25,000.00
	Phone & Internet	\$5,000.00
	Total Utilities Expense	\$30,000.00
Professional Serv. Expense		
	Auditing Expense	\$5,500.00
	Bill Collection Expense	\$30.00
	Inspections & Testing	\$20,000.00
	Legal & Professional Fees	\$5,000.00
	Total Professional Serv. Expense	\$25,030.00



Debt Service Expense

Bank Debt Principal-CD Reimbursement	\$48,224.04
Bank Debt-Robertson Well & WWTP	\$57,564.00
TCEQ Penalty & Interest	\$7,656.00
Total Debt Service Expense	\$113,444.04

Other Expense

Administrative Expense	\$1,200.00
Advertisement/Public Promotions	\$350.00
Banking Fee & Master Card Expense	\$150.00
Capital Outlay Expense	\$12,185.29
Cont. Ed&Travel	\$1,500.00
Dues & Subscriptions	\$2,000.00
Fuel	\$3,500.00
Office Supplies & Postage	\$2,500.00
Other Expense	\$100.00
Penalties and Interest	\$500.00
Repairs & Maint/Equipment	\$6,000.00
Repairs & Maint W/S	\$8,500.00
Repairs & Maint/Office	\$1,000.00
Tankersley Water Well Usage	\$12,000.00
Robertson Water Well Usage	\$5,000.00
Website Expense	\$400.00
Uniforms	\$200.00
Total Other Expense	\$57,085.29

Total All Expenses	\$949,397.56
Gross Profit	\$949,397.56
Rev. Less Expenses	\$0.00



CITY OF MERTZON, TEXAS

APPROVED: August 27, 2018



Lisa Hight- Mayor

Filed in City Office



Sheri Benson- City Administrator

ATTEST:



Alderman

