
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 Budget on August 26, 2019

FILED
THE 28 DAY OF August, 2019
AT O'CLOCK 11:32 A.M.
SHIRLEY GRAHAM-MILES
COUNTY DIST. CLERK, IRION COUNTY, TX
BY [Signature]
DEPUTY

8/3

**City of Mertzon
Fiscal Year 2018-2019
Budget Cover Page
August 26, 2019**

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 Mertzon secured by property taxes \$0

2019/2020 COMBINED BUDGET

Revenue & Expenditures

REVENUE

Fees & Permits

Connection Income	\$500.00
Franchise Fee/Tax Income	\$20,000.00
Permit Revenue	\$14,000.00

Total Fees & Permits \$34,500.00

Fines and Forfeitures

Municipal Court Income	\$5,000.00
------------------------	------------

Total Fines and Forfeitures \$5,000.00

Other Revenue

Animal Control Income	\$500.00
City Auction Revenue	\$2,000.00
General Fund Transfer	\$118,022.17
Interest Revenue	\$1,750.00
Other Revenue	\$500.00
Robertson Well & WWTP-Loan	\$439,259.94
Rollover Balance General Fund	\$220,722.74
Rollover Balance Water/Sewer	\$65,000.00

Total Other Revenue \$847,754.85

Service Revenue

Late Fee Revenue	\$5,000.00
Past Due Collections Rev	\$200.00
Reconnection Revenue	\$300.00
Sewer Revenue	\$115,000.00
Water Revenue	\$190,000.00

Total Service Revenue \$310,500.00

Tax Receipts

City Sales & Use Tax Revenue	\$270,000.00
Property Taxes Current	\$190,806.00
Property Taxes Current P/I	\$750.00
Property Tax Delinquent	\$1,200.00
Property Taxes Delinquent P/I	\$750.00

Total Tax Receipts \$463,506.00

Revenue \$1,661,260.85

Gross Profit \$1,661,260.85

EXPENSES

Benefits Expense

Health Insurance	\$55,130.00
Retirement Expense	\$27,395.26

Total Benefits Expense \$82,525.26

Capital Improv Project Expense

11 Shut Off Valves	\$4,400.00
Football Field Well Rehab	\$3,500.00
Rehab of Sewer Plant	\$80,572.70
Road Repair	\$78,000.00
Robertson Well	\$358,667.24
SCADA for Robertson Well	\$15,000.00
Standpipe Flow Meter	\$5,000.00

2019/2020 COMBINED BUDGET

Tree Trimming	\$10,000.00
Well Field Generators	\$8,000.00
Water Plant/WWTP Permit Renewal	\$5,000.00
Total Capital Improv Expense	\$568,139.94
Capital Outlay Expense	
Cushman	\$7,200.00
Landscaping Equipment	\$20,000.00
Road Equipment	\$90,000.00
Total Capital Outlay Expense	\$117,200.00
Debt Service Expense	
Bank Debt-Principal-CD Reimb	\$37,072.17
Bank Debt-Robertson Well&WWTP	\$58,585.77
TCEQ Penalty & Interest Expens	\$13,386.00
Total Debt Service Expense	\$109,043.94
Insurance Expense	
TML Risk Pool Insurance	\$23,000.00
Total Insurance Expense	\$23,000.00
Labor Expense	
Administrative Wages	\$48,925.00
Full Time Wages	\$146,519.20
Holiday Wages	\$9,555.60
Over Time Wages	\$10,677.50
Mayor and City Council Salary	\$12,750.00
Part Time Wages-Code Enforcement	\$26,000.00
PTO Wages	\$6,370.40
Vacation Wages	\$6,370.40
Total Labor Expense	\$267,168.10
Municipal Court Expense	
Municipal Court Expense	\$15,000.00
Municipal Court Judge	\$6,000.00
Total Municipal Court Expense	\$21,000.00
Other Expense	
Administrative Expense	\$1,700.00
Adver/Public Promotions	\$5,350.00
Animal Control Expense	\$300.00
Banking Fee/Master Card Exp	\$250.00
CD-Transfer	\$20,000.00
City Wide Cleanup	\$6,000.00
Contiued Education/Travel	\$7,000.00
Dues, Permits & Subscriptions	\$5,500.00
Election Expense	\$1,000.00
Fund Transfer to Water/Sewer	\$118,022.17
Office Supplies & Postage	\$8,237.39
Other Expense	\$300.00
Penalites & Interest	\$300.00
Rental Equipment	\$8,000.00
Repair & Maint/ Equipment	\$20,000.00
Repair & Maint/ Office	\$2,500.00

2019/2020 COMBINED BUDGET

Repairs & Maint/Water/Sewer	\$15,000.00
Street Signs	\$5,000.00
Uniforms	\$1,900.00
Website Expense	\$2,165.00
Total Other Expense	\$228,524.56
Payroll Taxes Expense	
Payroll Tax Expense	\$19,569.06
Total Payroll Taxes Expense	\$19,257.50
Professional Services Expense	
Auditing Expense	\$11,000.00
Code Enforcement Expense	\$50,000.00
Inspection and Testing	\$12,100.00
Legal & Professional Fees	\$11,000.00
Tax Appraisal & Collection Exp	\$3,000.00
Total Professional Services Expense	\$87,100.00
Supplies Expense	
Chemicals	\$15,100.00
Fuel/Oil	\$18,000.00
Landscaping Supplies	\$5,000.00
Operational Supplies	\$19,801.55
Tools and Equipment	\$14,000.00
Total Supplies Expense	\$71,901.55
Utilities Expense	
Electricity	\$27,000.00
Telephone & Internet	\$11,000.00
Trash Disposal	\$4,400.00
Total Utilities Expense	\$42,400.00
Water Well Usage Expense	
Robertson Water Well Usage	\$12,000.00
Tankersley Water Well Usage	\$12,000.00
Total Water Well Usage Expense	\$24,000.00
Expenses	\$1,661,260.85
Revenue Less Expenditures	\$0.00



SB

5

2019/2020 GENERAL FUND BUDGET

Revenue & Expenditures

REVENUE

Fees & Permits

Franchise Fee/Tax Income	\$20,000.00
Permit Revenue	\$14,000.00
Total Fees & Permits	\$34,000.00

Fines and Forfeitures

Municipal Court Income	\$5,000.00
Total Fines and Forfeitures	\$5,000.00

Other Revenue

Animal Control Income	\$500.00
City Auction Revenue	\$1,000.00
Interest Revenue	\$1,700.00
Other Revenue	\$250.00
Rollover Balance General Fund	\$220,722.74
Total Other Revenue	\$224,172.74

Tax Receipts

City Sales & Use Tax Revenue	\$270,000.00
Property Taxes Current	\$190,806.00
Property Taxes Current P/I	\$750.00
Property Tax Delinquent	\$1,200.00
Property Taxes Delinquent P/I	\$750.00
Total Tax Receipts	\$463,506.00
Revenue	\$726,678.74
Gross Profit	\$726,678.74

EXPENSES

Benefits Expense

Health Insurance	\$27,565.00
Retirement Expense	\$13,697.63
Total Benefits Expense	\$41,262.63

Capital Improv Project Expense

Road Repair	\$78,000.00
Tree Trimming	\$10,000.00
Total Capital Improv Expense	\$88,000.00

Capital Outlay Expense

Cushman	\$3,600.00
Landscaping Equipment	\$20,000.00
Road Equipment	\$90,000.00
Total Capital Outlay Expense	\$113,600.00

Insurance Expense

TML Risk Pool Insurance	\$11,500.00
Total Insurance Expense	\$11,500.00

Labor Expense

Administrative Wages	\$24,462.50
Full Time Wages	\$73,259.60
Holiday Wages	\$4,777.80
Mayor and City Council Salary	\$12,750.00
Over Time Wages	\$2,092.50
Part Time Wages-Code Enforcement	\$26,000.00
PTO Wages	\$3,185.20
Vacation Wages	\$3,185.20
Total Labor Expense	\$149,712.80



2019/2020 GENERAL FUND BUDGET

Municipal Court Expense

Municipal Court Expense	\$15,000.00
Municipal Court Judge	\$6,000.00
Total Municipal Court Expense	\$21,000.00

Other Expense

Administrative Expense	\$500.00
Adver/Public Promotions	\$5,000.00
Animal Control Expense	\$300.00
Banking Fee/Master Card Exp	\$100.00
CD-Transfer	\$20,000.00
City Wide Cleanup	\$6,000.00
Continued Education/Travel	\$3,000.00
Dues, Permits & Subscriptions	\$1,500.00
Election Expense	\$1,000.00
Fund Transfer to Water/Sewer	\$118,022.17
Office Supplies & Postage	\$5,237.39
Other Expense	\$200.00
Penalties & Interest	\$100.00
Rental Equipment	\$5,000.00
Repairs & Maint/ Equipment	\$10,000.00
Repairs & Maint/ Office	\$1,500.00
Street Signs	\$5,000.00
Uniforms	\$950.00
Website Expense	\$1,665.00
Total Other Expense	\$185,074.56

Payroll Taxes Expense

Payroll Tax Expense	\$9,628.75
Total Payroll Taxes Expense	\$9,628.75

Professional Services Expense

Auditing Expense	\$5,500.00
Code Enforcement Expense	\$50,000.00
Inspection and Testing	\$100.00
Legal & Professional Fees	\$6,000.00
Tax Appraisal & Collection Exp	\$3,000.00
Total Professional Services Expense	\$64,600.00

Supplies Expense

Chemicals	\$100.00
Fuel/Oil	\$10,000.00
Landscaping Supplies	\$5,000.00
Operational Supplies	\$5,000.00
Tools/Equipment	\$7,000.00
Total Supplies Expense	\$27,100.00

Utilities Expense

Electricity	\$7,000.00
Telephone & Internet	\$6,000.00
Trash Disposal	\$2,200.00
Total Utilities Expense	\$15,200.00

Expenses	\$726,678.74
Revenue Less Expenditures	\$0.00

2019/2020 WATER AND SEWER FUND BUDGET

Revenue & Expenditures

REVENUE

Fees & Permits

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

Other Revenue

City Auction Revenue	\$1,000.00
General Fund Transfer	\$118,022.17
Interest Revenue	\$50.00
Other Revenue	\$250.00
Robertson Well & WWTP-Loan	\$439,259.94
Rollover Balance Water/Sewer	\$65,000.00
Total Other Revenue	\$623,582.11

Service Revenue

Late Fee Revenue	\$5,000.00
Past Due Collections Rev	\$200.00
Reconnection Revenue	\$300.00
Sewer Revenue	\$115,000.00
Water Revenue	\$190,000.00
Total Service Revenue	\$310,500.00

Revenue	\$934,582.11
Gross Profit	\$934,582.11

EXPENSES

Benefits Expense

Health Insurance	\$27,565.00
Retirement Expense	\$13,697.63
Total Benefits Expense	\$41,262.63

Capital Improv Project Expense

11 Shut Off Valves	\$4,400.00
Football Field Well Rehab	\$3,500.00
Rehab of Sewer Plant	\$80,572.70
Robertson Well	\$358,667.24
SCADA for Robertson Well	\$15,000.00
Standpipe Flow Meter	\$5,000.00
Well Field Generators	\$8,000.00
Water Plant/WWTP Permit Renewal	\$5,000.00
Total Capital Improv Project Expense	\$480,139.94

Capital Outlay Expense

Cushman	\$3,600.00
Total Capital Outlay Expense	\$3,600.00

Debt Service Expense

Bank Debt-Principal-CD Reimb	\$37,072.17
Bank Debt-Robertson Well&WWTP	\$58,585.77
TCEQ Penalty & Interest Expense	\$13,386.00
Total Debt Service Expense	\$109,043.94

Insurance Expense

TML Risk Pool Insurance	\$11,500.00
Total Insurance Expense	\$11,500.00



2019/2020 WATER AND SEWER FUND BUDGET

Labor Expense

Administrative Wages	\$24,462.50
Full Time Wages	\$73,259.60
Holiday Wages	\$4,777.80
Over Time Wages	\$8,585.00
PTO Wages	\$3,185.20
Vacation Wages	\$3,185.20

Total Labor Expense	\$117,455.30
----------------------------	---------------------

Other Expense

Administrative Expense	\$1,200.00
Adver/Public Promotions	\$350.00
Banking Fee/Master Card Exp	\$150.00
Continued Education/Travel	\$4,000.00
Dues, Permits & Subscriptions	\$4,000.00
Office Supplies & Postage	\$3,000.00
Other Expense	\$100.00
Penalties & Interest	\$200.00
Rental Equipment	\$3,000.00
Repairs & Maint/ Equipment	\$10,000.00
Repairs & Maint/ Office	\$1,000.00
Repairs & Maint/ Water/Sewer	\$15,000.00
Uniforms	\$950.00
Website Expense	\$500.00

Total Other Expense	\$43,450.00
----------------------------	--------------------

Payroll Taxes Expense

Payroll Tax Expense	\$9,628.75
---------------------	------------

Total Payroll Taxes Expense	\$9,628.75
------------------------------------	-------------------

Professional Services Expense

Auditing Expense	\$5,500.00
Inspection and Testing	\$12,000.00
Legal & Professional Fees	\$5,000.00

Total Professional Services Expense	\$22,500.00
--	--------------------

Supplies Expense

Chemicals	\$15,000.00
Fuel/Oil	\$8,000.00
Operational Supplies	\$14,801.55
Tools and Equipment	\$7,000.00

Total Supplies Expense	\$44,801.55
-------------------------------	--------------------

Utilities Expense

Electricity	\$20,000.00
Telephone & Internet	\$5,000.00
Trash Disposal	\$2,200.00

Total Utilities Expense	\$27,200.00
--------------------------------	--------------------

Water Well Usage Expense

Robertson Water Well Usage	\$12,000.00
Tankersley Water Well Usage	\$12,000.00

Total Water Well Usage Expense	\$24,000.00
---------------------------------------	--------------------

Expenses	\$934,582.11
-----------------	---------------------

Revenue Less Expenditures	\$0.00
----------------------------------	---------------



Outline of 2019/2020 Capital Improvements and Expenses

General and Wastewater Collections/Wastewater Treatment

Cushman

Utilizing a smaller utility vehicle allows the city to save money on fuel and maintenance of a city vehicle. A purchase of an additional Cushman will allow us to allocate funds toward other items that are needed and savings towards another fleet vehicle.

Budgeted Amount: \$20,000

Funding: Local

General Improvements

Landscape Equipment

Equipment is replaced yearly that may have operational defects that deem them necessary for replacement. Equipment to be replaced is a commercial grade mower and a weed eater along with new grapple and rock buckets.

Budgeted Amount: \$20,000

Funding: Local

Road Equipment

Currently the city owns a maintainer and dump truck that can be utilized for roads. Other equipment to properly maintain and improve roads will need to be purchased such as an asphalt spreader, roller, emulsion truck and water truck.

Budgeted Amount: \$90,000

Funding: Local

Road Repair

City roads are in need of improvements that require materials for asphalt and road base.

Budgeted Amount: \$78,000

Funding: Local

Tree Trimming

The health of our local oak trees is a priority for the city. In order to ensure the quality of the trees a certified arborist is used to trim and check for overall health of the trees. An estimated 56 trees are in need of trimming this year.

Budgeted Amount: \$10,000

Funding: Local



403

Water Distribution /Water Treatment

11-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 the entire city, strategically placed valves 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

Football Field Well Rehab

Due to continuous water shortages, the well located within the football field well may in the future become an additional water source. This determination will be from conducting a pump test to measure water flow.

Budgeted Amount: \$3,500

Funding: Local

Rehab of Sewer Plant

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: \$80,572.70

Funding: Funding through Prosperity Bank

Engineer: Enprotec, Hibbs & Todd, Inc.

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: \$358,667.24

Funding: Funding through Prosperity Bank

Engineer: Enprotec, Hibbs & Todd, Inc.

[Faint, illegible text and a handwritten signature 'LPS' are visible at the bottom left of the page.]

SCADA For Robertson Well

To provide accurate water flow and measurement readings an automated SCADA system is has proven to be the most reliable source of information. The SCADA system will share information directly with the water treatment plant.

Budgeted Amount: \$15,000

Funding: Local

Engineer: Enprotec, Hibbs & Todd, Inc.

Standpipe Flow Meter

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

Well Field Generators

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

Water Plant/WWTP Permit Renewal

Each year TCEQ requires revised permits for various factors of the water treatment facility, wastewater treatment facility, land application site and transportation of sludge.

Budgeted Amount: \$5,000

Funding: Local



SB

CITY OF MERTZON, TEXAS

APPROVED: August 27, 2018

Lisa Hight
Lisa Hight- Mayor

Filed in City Office

Sheri Benson
Sheri Benson- City Administrator

ATTEST:

Melissa Matthews
Alderman

FILED - IRION COUNTY, TEXAS - No. 20190003408
Honorable Shirley Graham-Miles, Irion County Clerk
Filed 08/28/2019 11:32 A.M. Vol. 0264 p. 0925

By Lindsay Jensen Deputy

STATE OF TEXAS COUNTY OF IRION
I hereby certify that this instrument was FILED on the date
and at the time the stamped hereon by me and was duly
RECORDED in the Official Public Records of Irion County,
Texas. Honorable Shirley Graham-Miles, Irion County Clerk.



By Lindsay Jensen Deputy