

FILED  
THE 9 DAY OF September 20 20  
AT O'CLOCK 10:41 a. M.  
SHIRLEY GRAHAM  
COUNTY DIST. CLERK, IRION COUNTY, TX  
BY Lindsay Jarrell  
DEPUTY

2020/2021

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*Mayor: Bill Taylor*  
*Mayor Pro-Tem: Melissa Matthews*

*Council Member: Celica Belcher*  
*Council Member: Charlene Holland*  
*Council Member: Jayton Lindley*  
*Council Member: Danny Crutchfield*

*City Administrator: Michele Wardlaw*

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# Adopted Budget

GENERAL FUND AND WATER AND SEWER FUND  
CITY OF MERTZON

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*Adopted Budget on August 24, 2020*

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# City of Mertzon

## Fiscal Year 2020-2021

### Budget Cover Page 08/24/2020

This budget will raise more revenue from property taxes than last year's budget by an amount of \$15,912, which is a 8.34 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$651.

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

<b>FOR:</b>	Melissa Matthews	Charlene Holland
	Danny Crutchfield	Jayton Lindley
	Celica Belcher	

**AGAINST:**

**PRESENT and not voting:**

**ABSENT:** Bill Taylor, Mayor

#### Property Tax Rate Comparison

	<b>2020-2021</b>	<b>2019-2020</b>
Property Tax Rate:	0.593250	0.551850
No New Revenue Tax Rate:	0.548994	0.511000
No New Revenue Maintenance & Operations Tax	0.549311	0.000000
Voter Approval Tax Rate:	0.593255	0.551880
Debt Rate:	0.000000	0.000000

Total debt obligation for City of Mertzon secured by property taxes: \$0

# GENERAL FUND BUDGET

**General Fund**  
**Statement of Revenue and Expenditures**

Annual Budget  
Oct 2020  
Sep 2021

**Revenue & Expenditures**

**Revenue**

**Fees & Permits**

Franchise Fee/Tax Income	20,000.00
Permit Revenue	12,000.00
<b>Total Fees &amp; Permits</b>	<b>\$32,000.00</b>

**Other Revenue**

Animal Control Income	500.00
City Auction Revenue	1,000.00
Interest Revenue	1,700.00
Rollover Balance General Fund	40,000.00
<b>Total Other Revenue</b>	<b>\$43,200.00</b>

**Tax Receipts**

City Sales & Use Tax Revenue	110,000.00
Property Tax Delinquent	1,200.00
Property Taxes Current	206,709.00
Property Taxes Current P/I	750.00
Property Taxes Delinquent P/I	750.00
<b>Total Tax Receipts</b>	<b>\$319,409.00</b>
<b>Revenue</b>	<b>\$394,609.00</b>
<b>Gross Profit</b>	<b>\$394,609.00</b>

**Expenses**

**Benefits Expense**

Health Insurance	16,538.28
Retirement Expense	12,281.74
<b>Total Benefits Expense</b>	<b>\$28,820.02</b>

**Capital Improv Project Expense**

Road Repair	10,416.85
<b>Total Capital Improv Project Expense</b>	<b>\$10,416.85</b>

**Insurance Expense**

TML Risk Pool Insurance	11,500.00
<b>Total Insurance Expense</b>	<b>\$11,500.00</b>

**Labor Expense**

Administrative Wages	20,157.10
Full Time Wages	68,241.76
Holiday Wages	4,281.40
Mayor and City Council Salary	14,400.00
Over Time Wages	2,185.75
PTO Wages	2,891.60
Vacation Wages	2,611.60
<b>Total Labor Expense</b>	<b>\$114,769.21</b>

**Other Expense**

Administrative Expense	500.00
Adver/Public Promotions	2,500.00
Animal Control Expense	300.00
Banking Fee/Master Card Exp	100.00
City Wide Cleanup	3,000.00
Continued Education/Travel	1,500.00
Dues, Permits & Subscriptions	1,500.00
Election Expense	1,000.00
Office Supplies & Postage	5,238.00
Penalties & Interest	100.00

**General Fund**  
**Statement of Revenue and Expenditures**

	Annual Budget
	Oct 2020
	Sep 2021
Repair & Maint/ Equipment	2,500.00
Repair & Maint/ Office	1,500.00
Street Signs	2,000.00
Uniforms	1,200.00
Website Expense	1,000.00
<b>Total Other Expense</b>	<b>\$23,938.00</b>
<b>Payroll Taxes Expense</b>	
Payroll Tax Expense	8,944.28
<b>Total Payroll Taxes Expense</b>	<b>\$8,944.28</b>
<b>Professional Services Expense</b>	
Auditing Expense	5,500.00
Inspection and Testing	100.00
Legal & Professional Fees	6,000.00
Tax Appraisal & Collection Exp	3,000.00
<b>Total Professional Services Expense</b>	<b>\$14,600.00</b>
<b>Supplies Expense</b>	
Fuel/Oil	6,000.00
Operational Supplies	2,500.00
Tools and Equipment	3,500.00
<b>Total Supplies Expense</b>	<b>\$12,000.00</b>
<b>Utilities Expense</b>	
Electricity	7,000.00
Telephone & Internet	6,000.00
Trash Disposal	2,200.00
<b>Total Utilities Expense</b>	<b>\$15,200.00</b>
<b>Expenses</b>	<b>\$240,188.36</b>
<b>Revenue Less Expenditures</b>	<b>\$154,420.64</b>
<b>Other Expenses</b>	
<b>Transfer Expense</b>	
Transfer to Water/Sewer Fund	154,420.64
<b>Total Transfer Expense</b>	<b>\$154,420.64</b>
<b>Other Expenses</b>	<b>\$154,420.64</b>
<b>Fund Balances</b>	
Beginning Fund Balance	0.00
Net Change in Fund Balance	0.00
Ending Fund Balance	0.00

*Report Options*

Fund: General Fund  
 Period: 10/1/2020 to 9/30/2021  
 Detail Level: Level 3 Accounts  
 Display Account Categories: Yes  
 Display Subtotals: Yes  
 Revenue Reporting Method: Actual - Budget  
 Expense Reporting Method: Actual - Budget  
 Display Fund Balance Section: Yes  
 Budget: 2020/2021 General Fund Budget

# WATER/SEWER FUND BUDGET

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Annual Budget  
Oct 2020  
Sep 2021

**Revenue & Expenditures**

**Revenue**

**Fees & Permits**

Connection Income	500.00
<b>Total Fees &amp; Permits</b>	<b>\$500.00</b>

**Service Revenue**

Late Fee Revenue	5,000.00
Reconnection Revenue	150.00
Sewer Revenue	100,000.00
Water Revenue	175,000.00
<b>Total Service Revenue</b>	<b>\$280,150.00</b>

**Other Revenue**

City Auction Revenue	1,000.00
General Fund Transfer	154,420.64
Interest Revenue	50.00
Rollover Balance Water/Sewer	30,000.00
<b>Total Other Revenue</b>	<b>\$185,470.64</b>
<b>Revenue</b>	<b>\$466,120.64</b>
<b>Gross Profit</b>	<b>\$466,120.64</b>

**Expenses**

**Benefits Expense**

Health Insurance	16,538.28
Retirement Expense	12,281.74
<b>Total Benefits Expense</b>	<b>\$28,820.02</b>

**Capital Improv Project Expense**

Robertson Well	80,158.50
SCADA for Robertson Well	15,000.00
<b>Total Capital Improv Project Expense</b>	<b>\$95,158.50</b>

**Debt Service Expense**

Bank Debt Interest	200.00
Bank Debt-Principal-CD Reimb	14,007.51
Bank Debt-Robertson Well&WWTP	58,585.77
TCEQ Penalty & Interest Expens	1.00
<b>Total Debt Service Expense</b>	<b>\$72,794.28</b>

**Insurance Expense**

TML Risk Pool Insurance	11,500.00
<b>Total Insurance Expense</b>	<b>\$11,500.00</b>

**Labor Expense**

Administrative Wages	20,157.10
Full Time Wages	68,241.76
Holiday Wages	4,281.40
Over Time Wages	9,470.10
PTO Wages	2,891.60
Vacation Wages	2,611.60
<b>Total Labor Expense</b>	<b>\$107,653.56</b>

**Other Expense**

Administrative Expense	250.00
Adver/Public Promotions	950.00
Banking Fee/Master Card Exp	150.00
Contiued Education/Travel	2,000.00
Dues, Permits & Subscriptions	4,000.00
Office Supplies & Postage	3,000.00



## Water & Sewer Fund Statement of Revenue and Expenditures

	Annual Budget Oct 2020 Sep 2021
Penalites & Interest	200.00
Rental Equipment	1,000.00
Repair & Maint/ Equipment	4,000.00
Repair & Maint/ Office	1,000.00
Repairs & Maint/ Water/Sewer	15,000.00
Uniforms	1,200.00
Website Expense	1,000.00
<b>Total Other Expense</b>	<b>\$33,750.00</b>
<b>Payroll Taxes Expense</b>	
Payroll Tax Expense	7,842.68
<b>Total Payroll Taxes Expense</b>	<b>\$7,842.68</b>
<b>Professional Services Expense</b>	
Auditing Expense	5,500.00
Inspection and Testing	12,000.00
Legal & Professional Fees	5,000.00
<b>Total Professional Services Expense</b>	<b>\$22,500.00</b>
<b>Supplies Expense</b>	
Chemicals	16,000.00
Equipment Lease/Purchase	1,601.60
Fuel/Oil	6,000.00
Operational Supplies	18,000.00
Tools and Equipment	4,500.00
<b>Total Supplies Expense</b>	<b>\$46,101.60</b>
<b>Utilities Expense</b>	
Electricity	20,000.00
Telephone & Internet	5,000.00
Trash Disposal	3,000.00
<b>Total Utilities Expense</b>	<b>\$28,000.00</b>
<b>Water Well Usage Expense</b>	
Robertson Water Well Usage	6,000.00
Tankersley Water Well Usage	6,000.00
<b>Total Water Well Usage Expense</b>	<b>\$12,000.00</b>
<b>Expenses</b>	<b>\$466,120.64</b>

### Fund Balances

Beginning Fund Balance	0.00
Net Change in Fund Balance	0.00
Ending Fund Balance	0.00

#### Report Options

Fund: Water & Sewer Fund  
 Period: 10/1/2020 to 9/30/2021  
 Detail Level: Level 3 Accounts  
 Display Account Categories: Yes  
 Display Subtotals: Yes  
 Revenue Reporting Method: Actual - Budget  
 Expense Reporting Method: Actual - Budget  
 Display Fund Balance Section: Yes  
 Budget: Water/Sewer 2020-2021 Budget