



**CITY OF LEONARD,  
FANNIN COUNTY, TEXAS**

**Fiscal Year Budget 2022-2023  
Ordinance O-092022-2**

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF LEONARD, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; ADOPTING THE ANNUAL BUDGET OF THE CITY OF LEONARD, TEXAS FOR THE 2022-2023 FISCAL YEAR FUNDING YEAR BUDGET; FUNDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Leonard, Texas has theretofore filed with the City Secretary a proposed budget for the city for the fiscal year October 1, 2022 through September 30, 2023; and

**WHEREAS**, the governing body of the City has by this date concluded the Public Hearing on said budget as required by Local Government Code Chapter 102; and

**WHEREAS**, the City Council seeks to adopt and otherwise approve the City's proposed budget for the Fiscal Year 2022-2023; and

**WHEREAS**, the City Council finds that the proposed budget is for legitimate municipal purposes; and

**WHEREAS**, pursuant to Texas Local Government Code Section 101.00, the City Council may manage and control the finances of the municipality; and

**WHEREAS**, the City Council finds that it is necessary and proper for good government, peace and order of the City of Leonard to adopt an ordinance establishing a budget for the fiscal year 2022-2023; and

**WHEREAS**, the City Council has satisfied all statutory requirements for public notices and public hearings regarding the attached budget.

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LEONARD, TEXAS THAT:**

**1 FINDINGS OF FACT**



The foregoing recitals are incorporated into this Ordinance by reference as finding of fact and set expressly forth herein:

#### **SECTION 1:**

That the appropriations for the Fiscal year beginning October 1, 2022 and ending September 30, 2023, for the support of the general government of the City of Leonard, Texas be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2022-2023 Budget, attachment "A" of which is appended hereto:

#### **SECTION 2:**

That the budget is hereby approved in all respects and adopted as the City's Budget for the Fiscal year beginning October 1, 2022 and ending September 30, 2023. The approved balanced budget total is \$2,692,025.

Administrative Fund	\$ 1,592,612
Revenue Fund	\$ 996,467
Debt Fund	\$ 102,946

### **2 ENACTMENT**

The City of Leonard's budget for Fiscal Year 2022-2023 shall read in accordance with Attachment "A", which is attached hereto and incorporated into this Ordinance for all intents and purpose.

### **3 REPEALER**

To the extent reasonable possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict or inconsistent with any provisions of this ordinance are hereby repealed to the extent of such conflict, and the provisions of this ordinance shall be and remain controlling as to the matters regulated, herein.

### **4 SEVERABILITY**

Should any of the clauses, sentences, paragraphs, sections, or parts of this ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over this matter, such action shall not be construed to affect any other valid portion of this ordinance.

### **5 FILING**

The City Secretary is hereby directed to file the attached rules, regulations and policies in the City's official records.

### **6 EFFECTIVE DATE**

This Ordinance shall be effective immediately upon passage and publications as provided by law.

### **7 PROPER NOTICE AND MEETING**

It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public, and that public notice of the time, place, and purpose of said meeting was



given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

**PASSED AND APPROVED** this, the 20<sup>th</sup> day of September 2022 by the Council of the City of Leonard, Fannin County, Texas;

	AYE	NAY	ABSTAIN	MOTION	SECOND
GARRY DOYLE	✓				✓
NOEL NIXON	✓				
BILLY WAYNE MARTIN	✓				
AL STEPHENS	✓			✓	
DEBRA WILCOX	✓				

APPROVE:

Michael Pye, Mayor

ATTEST:

Melissa Verde, City Secretary





**City of Leonard, Texas**  
**Fiscal Year 2022-2023**  
**Proposed Budget**

*Pursuant to Texas Local Government Code Section 102 and  
Texas Tax Code Chapter 26*

This budget will raise more total property taxes than last year's budget by \$36,227, which is a 5.32% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$10,069.

The property tax revenue to be raised for debt service is \$102,946, and will pay the city's debt obligations for the ensuing year, which are \$100,743.

**CITY OF LEONARD**  
**2022-2023 FISCAL BUDGET**  
**GENERAL FUND (01)- Administrative Fund**

*\*This budget assumes an M&O tax rate of \$0.427593/\$100, the voter approval rate.*

ADMINISTRATION REVENUE	2023 BUDGET PROPOSED	YTD ACTUAL 8/29	2022 BUDGET
Advalorem	\$ 613,658	\$ 529,817	\$ 659,966
Transfer to 02-60	\$ -	\$ -	\$ -
Transfer to 02-70	\$ -	\$ -	\$ -
Franchise- TNMPC	\$ 66,000	\$ 67,558	\$ 71,000
Franchise- ATMOS	\$ 16,000	\$ 19,249	\$ 16,000
Franchise- Verizon (Frontier)	\$ 1,956	\$ 1,980	\$ 2,000
Franchise- Telecommunications	\$ 402	\$ 447	\$ 250
Sales Tax - Merchant	\$ 320,188	\$ 276,063	\$ 269,000
Sales Tax - Mixed Beverage	\$ 1,877	\$ 1,851	\$ 2,000
Rent Income - Post Office	\$ 54,378	\$ 48,552	\$ 48,552
Rent Income - JP's Office	\$ 4,200	\$ 3,850	\$ 4,200
Spring Bash Income	\$ -	\$ 150	\$ -
Municipal Court Time Payment	\$ -	\$ -	\$ -
Municipal Court Bldg Security Fund	\$ -	\$ (122)	\$ -
Municipal Court Technology Fund	\$ -	\$ (100)	\$ -
MunCourt Revenue	\$ 23,880	\$ 28,340	\$ 55,200
Municipal Court Child Safety Fund	\$ -	\$ -	\$ -
P&Z Fees	\$ 1,636	\$ 1,467	\$ 500
Permits (Covers Inspections 01-15-5164)	\$ 20,000	\$ 39,359	\$ 18,000
INSPECTIONS FEES ONLY	\$ 20,472	\$ -	\$ -
TRASH SERVICE REVENUE	\$ 264,000	\$ 246,230	\$ 276,000
FD County Runs	\$ 11,938	\$ 11,938	\$ 11,940
Insurance Reimbursement	\$ -	\$ 27,920	\$ -
Transfer from Reserve Fund	\$ -	\$ -	\$ -
HUD Pilot	\$ 10,457	\$ 10,458	\$ 10,000
City Dump / Brush Revenue / Open Top Rentals	\$ 6,968	\$ 7,515	\$ 18,000
Other Income	\$ -	\$ 99,023	\$ -
Interest	\$ -	\$ 2,556	\$ -
Credit Card Fee Income	\$ -	\$ -	\$ 5,400
Library Income	\$ -	\$ 56	\$ 300
Code Enforcement Fines	\$ -	\$ -	\$ 600
Donations- Police Dept	\$ -	\$ -	\$ -
Donations- Fire Dept	\$ -	\$ 500	\$ -
NORTH TEXAS MUNICIPAL WATER DISTRICT	\$ 30,000	\$ -	\$ -
Animal Registration Fees	\$ 60	\$ 95	\$ 360
Proceeds	\$ -	\$ -	\$ -
Local Truancy Prevention Fund	\$ -	\$ 380	\$ -
Municipal Jury Fund	\$ -	\$ 8	\$ -
Time Payment Fee	\$ -	\$ 255	\$ -

**2022-2023 FISCAL BUDGET**

**GENERAL FUND (01)- Administrative Fund**

*\*This budget assumes an M&O tax rate of \$0.427593/\$100, the voter approval rate.*

Omnibase Reimbursement Fee	\$	-	\$	-	\$	-
Grant Revenue	\$	-	\$	503	\$	-
RV Park Revenue	\$	43,200	\$	35,899	\$	45,540
Pavilion Revenue	\$	-	\$	500	\$	600
PD Records Revenue	\$	-	\$	84	\$	-
CULVERT REVENUE	\$	-	\$	-	\$	-
ROLLOVER EXCESS REV-2022	\$	81,779	\$	-	\$	-
ENGINEERING FEES INCOME	\$	-	\$	-	\$	-
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$</b>	<b>1,593,050</b>	<b>\$</b>	<b>1,462,379</b>	<b>\$</b>	<b>1,515,408</b>

<b>ADMINISTRATION EXPENDITURES</b>	<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/29</b>	<b>2022 BUDGET</b>
PURCHASE EQUIPMENT	\$ 1,000	\$ 1,628	\$ 1,000
R&M BUILDING	\$ 5,000	\$ 6,902	\$ 5,000
R&M EQUIPMENT	\$ 1,000	\$ 1,119	\$ 500
TECH CONTRACTS/IT	\$ 1,200	\$ 3,784	\$ 2,040
MAINT. AGREEMENTS/ CONTRACTS	\$ 10,000	\$ 14,753	\$ 5,262
FUEL	\$ 1,000	\$ 1,019	\$ 120
POSTAGE	\$ 1,500	\$ 1,472	\$ 120
OFFICE SUPPLIES	\$ 3,500	\$ 3,149	\$ 2,000
JANITORIAL SUPPLIES	\$ 1,000	\$ 887	\$ 180
UTILITIES	\$ 14,400	\$ 12,497	\$ 14,050
SALARIES	\$ 219,787	\$ 157,671	\$ 194,627
TMRS	\$ 9,079	\$ 3,872	\$ 3,893
HEALTH INSURANCE	\$ 48,074	\$ 27,031	\$ 39,016
OPERATING SUPPLIES	\$ 1,200	\$ 2,194	\$ 600
FANNIN CO CHILDREN'S CENTER	\$ 2,092	\$ -	\$ 2,092
TELEPHONE	\$ 2,400	\$ 831	\$ 660
CELL PHONES	\$ 1,800	\$ 3,033	\$ 4,200
INSURANCE BUILDINGS	\$ 1,467	\$ 2,501	\$ 2,300
INSURANCE GENERAL LIABILITY	\$ 451	\$ 809	\$ 1,500
INSURANCE WORKERS COMP	\$ 4,349	\$ 3,957	\$ 1,100
INSURANCE E&O	\$ 1,670	\$ 3,763	\$ 2,775
CONTRACT LABOR	\$ 6,540	\$ 20,200	\$ 5,040
PEST CONTROL	\$ 600	\$ 927	\$ -
TRAINING/ SEMINARS/Meals/Travel	\$ 1,000	\$ 673	\$ 1,000
TRAINING/ SEMINARS - COUNCIL	\$ 1,000	\$ -	\$ 1,000
DUES/ SUBSCRIPTIONS	\$ 2,500	\$ 3,025	\$ 6,375
CARDCONNECT MONTHLY PF FEE	\$ 180	\$ -	\$ -
CC - TRANSACTIONS	\$ -	\$ (346)	\$ -
ACCOUNTING & AUDIT	\$ 14,750	\$ 20,006	\$ 14,000
BANK CHARGES	\$ 300	\$ 30	\$ -

**2022-2023 FISCAL BUDGET**

**GENERAL FUND (01)- Administrative Fund**

*\*This budget assumes an M&O tax rate of \$0.427593/\$100, the voter approval rate.*

ATTORNEYS FEE	\$	12,000	\$	12,093	\$	12,000
PUBLICATIONS	\$	2,000	\$	4,053	\$	1,000
TAX COLL/APPR FEES	\$	33,238	\$	29,780	\$	29,314
TRASH SERVICE EXPENSE	\$	241,908	\$	210,060	\$	232,636
ENGINEERING FEES (DVLPM&ENG)	\$	-	\$	-	\$	-
ELECTION EXPENSE	\$	2,100	\$	-	\$	2,100
CHRISTMAS PARTY	\$	-	\$	-	\$	100
PAYROLL TAXES	\$	16,486	\$	11,827	\$	11,054
TWC UNEMPLOYMENT	\$	45	\$	(24)	\$	-
ORDINANCE CODIFICATION	\$	1,425	\$	1,425	\$	395
<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<b>\$</b>	<b>668,041</b>	<b>\$</b>	<b>566,600</b>	<b>\$</b>	<b>599,049</b>

<b>PARKS EXPENDITURES</b>	<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/29</b>	<b>2022 BUDGET</b>
PURCHASE EQUIPMENT	\$ 350	\$ 339	\$ 500
R&M BUILDING	\$ 1,000	\$ 14,974	\$ 500
R&M EQUIPMENT	\$ 1,000	\$ 984	\$ 500
PARK MAINTENANCE	\$ 5,000	\$ 21,795	\$ 500
FUEL & OIL	\$ 50	\$ 56	\$ 500
JANITORIAL SUPPLIES	\$ 250	\$ 177	\$ 500
UTILITIES	\$ 15,000	\$ 12,172	\$ 15,000
OPERATING SUPPLIES	\$ 500	\$ 502	\$ 500
INSURANCE BUILDINGS	\$ 1,467	\$ -	\$ -
<b>TOTAL PARKS- EXPENDITURES</b>	<b>\$ 24,617</b>	<b>\$ 50,998</b>	<b>\$ 18,500</b>

<b>CODE ENFORCEMENT EXPENDITURES</b>	<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/29</b>	<b>2022 BUDGET</b>
PURCHASE EQUIPMENT	\$ -	\$ -	\$ 500
POSTAGE	\$ 500	\$ -	\$ 500
OFFICE SUPPLIES	\$ 200	\$ -	\$ 200
INSPECTIONS- AMERICA'S (CODE ENF)	\$ 8,400	\$ 2,800	\$ 10,000
INSPECTIONS- BUREAU VERITAS (B&P)	\$ 20,472	\$ 18,976	\$ -
OTHER EXPENSE	\$ -	\$ -	\$ -
<b>TOTAL CODE ENFORCEMENT EXPENDITURES</b>	<b>\$ 29,572</b>	<b>\$ 21,776</b>	<b>\$ 11,200</b>

<b>ANIMAL CONTROL EXPENDITURES</b>	<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/29</b>	<b>2022 BUDGET</b>
PURCHASE EQUIPMENT	\$ 100	\$ 21	\$ 1,000
OPERATING SUPPLIES	\$ 100	\$ 403	\$ 1,000
ANIMAL CONTROL CONTRACT	\$ 18,000	\$ 6,595	\$ -
<b>TOTAL ANIMAL CONTROL EXPENDITURES</b>	<b>\$ 18,200</b>	<b>\$ 7,019</b>	<b>\$ 2,000</b>

<b>POLICE DEPARTMENT EXPENDITURES</b>	<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/29</b>	<b>2022 BUDGET</b>
PURCHASE EQUIPMENT	\$ 8,000	\$ 6,200	\$ 10,000

**2022-2023 FISCAL BUDGET**

**GENERAL FUND (01)- Administrative Fund**

*\*This budget assumes an M&O tax rate of \$0.427593/\$100, the voter approval rate.*

PURCHASE VEHICLES	\$	-	\$	69,919	\$	25,000
R&M VEHICLES	\$	6,000	\$	5,744	\$	6,000
R&M EQUIPMENT	\$	250	\$	660	\$	250
MAINT. AGREEMENTS/ CONTRACTS	\$	-	\$	5,831	\$	6,500
KOLOGIC	\$	2,223	\$	-	\$	-
LEXIS NEXIS	\$	1,451	\$	-	\$	-
GREATAMERICA/ PRINTER LEASE	\$	1,665	\$	-	\$	-
UNIFORMS	\$	4,000	\$	3,325	\$	4,000
FUEL & OIL	\$	15,000	\$	16,450	\$	13,000
POSTAGE	\$	200	\$	39	\$	12
OFFICE SUPPLIES	\$	500	\$	1,469	\$	250
JANITORIAL SUPPLIES	\$	150	\$	155	\$	-
SALARIES	\$	386,093	\$	271,970	\$	368,067
TMRS- EMPLOYER EXPENSE ONLY	\$	15,736	\$	6,760	\$	7,361
HEALTH INSURANCE	\$	84,130	\$	50,199	\$	74,478
OPERATING SUPPLIES	\$	3,000	\$	2,269	\$	500
TELEPHONE	\$	-	\$	-	\$	650
CELL PHONES	\$	6,672	\$	4,887	\$	3,200
INSURANCE AUTOS LIABILITY	\$	1,358	\$	6,369	\$	6,000
INSURANCE AUTO PHYSICAL DAMAGE	\$	1,153	\$	1,735	\$	2,500
INSURANCE LAW ENFORCEMENT LIAB	\$	3,273	\$	800	\$	3,000
INSURANCE WORKERS COMP	\$	4,349	\$	3,957	\$	11,000
INSURANCE ERRORS & OMISSIONS	\$	-	\$	-	\$	-
INSURANCE AUTOMOBILE LIAB	\$	-	\$	-	\$	-
TRAINING/ SEMINARS	\$	7,000	\$	2,948	\$	7,000
INVESTIGATION FEES	\$	1,500	\$	-	\$	-
PAYROLL TAXES	\$	27,359	\$	20,850	\$	27,228
TWC UNEMPLOYMENT	\$	63	\$	35	\$	1,000
POLICE CAR - PRINCIPAL	\$	-	\$	23,349	\$	-
POLICE CAR - INTEREST	\$	-	\$	1,026	\$	-
<b>TOTAL POLICE DEPT EXPENDITURES</b>	<b>\$</b>	<b>581,124</b>	<b>\$</b>	<b>506,945</b>	<b>\$</b>	<b>576,996</b>

MUNICIPAL COURT EXPENDITURES	2023 BUDGET PROPOSED		YTD ACTUAL 8/29		2022 BUDGET	
MAINT. AGREEMENTS/ CONTRACTS	\$	-	\$	291	\$	4,399
SUBSCRIPTIONS/ LICENSES	\$	-	\$	-	\$	-
POSTAGE	\$	300	\$	261	\$	120
OFFICE SUPPLIES	\$	100	\$	-	\$	-
OPERATING SUPPLIES	\$	-	\$	55	\$	300
TRAINING/ SEMINARS/Meals/Travel- LAW	\$	1,500	\$	944	\$	1,500
STATE CRIMINAL COST	\$	-	\$	-	\$	-
MUNCOURT JUDGE - CONTRACT	\$	6,000	\$	4,050	\$	5,400



**2022-2023 FISCAL BUDGET**  
**GENERAL FUND (01)- Administrative Fund**

*\*This budget assumes an M&O tax rate of \$0.427593/\$100, the voter approval rate.*

MUNCOURT PROSECUTOR - CONTRACT	\$	5,400	\$	4,400	\$	4,800
JURY FEES	\$	-	\$	-	\$	-
MUNCOURT OMNIBASE FTA	\$	-	\$	6	\$	120
<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>	<b>\$</b>	<b>13,300</b>	<b>\$</b>	<b>10,007</b>	<b>\$</b>	<b>16,639</b>

<b>FIRE DEPARTMENT EXPENDITURES</b>	<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/29</b>	<b>2022 BUDGET</b>
PURCHASE EQUIPMENT	\$ 10,000	\$ 2,883	\$ 10,000
R&M VEHICLES	\$ 22,000	\$ 20,490	\$ 20,000
R&M BUILDING (Ambulance)	\$ 24,000	\$ 18,137	\$ 24,000
R&M EQUIPMENT	\$ 2,500	\$ 2,673	\$ 1,000
MAINTENANCE / INSPECTIONS	\$ -	\$ -	\$ 1,200
FUEL & OIL	\$ 2,600	\$ 2,398	\$ 700
INSURANCE AUTOS LIABILITY	\$ 1,358	\$ -	\$ -
INSURANCE GENERAL LIABILITY	\$ 451	\$ -	\$ -
INSURANCE WORKERS COMP	\$ 4,349	\$ 3,807	\$ 5,635
INSURANCE AUTO PHYSICAL DAMAGE	\$ 1,153	\$ -	\$ -
TRAINING	\$ 7,500	\$ 7,674	\$ 3,000
PENSIONS - FIRE	\$ 1,080	\$ 1,080	\$ 1,200
FIRE TRUCK - PRINCIPAL	\$ -	\$ -	\$ -
FIRE TRUCK - INTEREST	\$ -	\$ -	\$ -
<b>TOTAL FIRE EXPENDITURES</b>	<b>\$ 76,991</b>	<b>\$ 59,143</b>	<b>\$ 66,735</b>

<b>LIBRARY EXPENDITURES</b>	<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/29</b>	<b>2022 BUDGET</b>
R&M BUILDING	\$ 8,000	\$ 58	\$ 5,000
MAINT. AGREEMENTS/ CONTRACTS	\$ -	\$ 2,164	\$ 1,498
RICOH	\$ 893	\$ -	\$ -
TOSHIBA	\$ 900	\$ -	\$ -
BOOK SYSTEMS	\$ 695	\$ -	\$ -
OFFICE SUPPLIES	\$ 240	\$ 27	\$ 180
JANITORIAL SUPPLIES	\$ -	\$ -	\$ 180
UTILITIES	\$ 3,500	\$ 3,445	\$ 2,500
SALARIES	\$ 26,552	\$ 25,875	\$ 26,140
OPERATING SUPPLIES	\$ -	\$ -	\$ 180
TELEPHONE	\$ -	\$ -	\$ 600
INSURANCE WORKERS COMP	\$ 4,349	\$ 150	\$ 150
PROPERTY INSURANCE	\$ 1,467	\$ -	\$ -
PAYROLL TAXES	\$ 169	\$ 1,986	\$ 1,931
TWC UNEMPLOYMENT	\$ 2	\$ 14	\$ 100
<b>TOTAL LIBRARY EXPENDITURES</b>	<b>\$ 46,767</b>	<b>\$ 33,718</b>	<b>\$ 38,459</b>

<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/29</b>	<b>2022 BUDGET</b>
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**2022-2023 FISCAL BUDGET**

**GENERAL FUND (01)- Administrative Fund**

*\*This budget assumes an M&O tax rate of \$0.427593/\$100, the voter approval rate.*

CULVERT REPAIRS	\$	4,000	\$	-	\$	-
PURCHASE EQUIPMENT	\$	-	\$	1,012	\$	5,000
R&M STREETS - In Addition to Dedicated Sales Tax Fund	\$	110,000	\$	16,684	\$	100,000
R&M EQUIPMENT	\$	2,500	\$	1,782	\$	1,200
UTILITIES (Street Lights)	\$	5,000	\$	3,390	\$	30,000
OPERATING SUPPLIES	\$	10,000	\$	1,648	\$	10,000
SIGNAGE	\$	2,500	\$	-	\$	1,000
PRIOR PERIOD ADJUSTMENT	\$	-	\$	-	\$	-
<b>TOTAL STREETS EXPENDITURES</b>	<b>\$</b>	<b>134,000</b>	<b>\$</b>	<b>24,518</b>	<b>\$</b>	<b>147,200</b>
<hr/>						
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$</b>	<b>1,592,612</b>	<b>\$</b>	<b>1,280,723</b>	<b>\$</b>	<b>1,476,778</b>
<hr/>						
<b>NET PROFIT / (LOSS)</b>	<b>\$</b>	<b>438</b>	<b>\$</b>	<b>181,656</b>	<b>\$</b>	<b>38,630</b>

**CITY OF LEONARD**  
**2022-2023 FISCAL BUDGET**  
**UTILITY FUND (02)- Revenue Fund**

*\*This budget is assuming a water rate increase and restructuring of the rate tiers.*

<b>WATER &amp; SEWER REVENUES</b>	<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/31</b>	<b>2022 BUDGET APPROVED</b>
TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 36,713
MONTHLY BILLING	\$ 664,440	\$ 381,773	\$ 433,252
LATE CHARGES - WATER	\$ -	\$ 17,985	\$ 18,465
TAP FEES	\$ 18,000	\$ 25,000	\$ 6,000
Undistributed Water Revenue	\$ -	\$ (3,760)	\$ -
Other Income	\$ -	\$ 7,591	\$ -
INTEREST INCOME - WATER	\$ -	\$ 48	\$ -
BULK WATER SALES	\$ -	\$ 200	\$ 500
DISCONNECT FEES	\$ -	\$ 4,650	\$ 1,800
TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -
MONTHLY BILLING	\$ 318,000	\$ 294,165	\$ 301,621
Late Charges - Sewer	\$ -	\$ (30)	\$ -
TAP FEES	\$ 15,000	\$ 15,000	\$ 6,000
<b>TOTAL UTILITY FUND REVENUES</b>	<b>\$ 1,015,440</b>	<b>\$ 742,622</b>	<b>\$ 804,351</b>
<b>WATER EXPENSES</b>	<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/31</b>	<b>2022 BUDGET APPROVED</b>
PURCHASE EQUIPMENT	\$ 24,900	\$ 14,168	\$ 10,000
R&M VEHICLES	\$ 4,200	\$ 3,574	\$ 2,500
R&M BUILDING	\$ -	\$ -	\$ -
R&M EQUIPMENT	\$ 18,000	\$ 16,683	\$ 5,000
MAINT. AGREEMENTS/ CONTRACTS	\$ -	\$ (800)	\$ 6,950
R&M SYSTEMS - WATER	\$ 25,000	\$ 44,081	\$ 40,000
R&M TOWER	\$ 1,500	\$ -	\$ 1,500
WELL REPAIRS - WATER	\$ 15,000	\$ 58,137	\$ -
INSPECTION FEES	\$ -	\$ 2,363	\$ 1,500
CHLORINE & TANK	\$ 10,000	\$ 10,168	\$ 7,200
UNIFORMS	\$ 1,750	\$ 1,772	\$ 3,000
LAB FEES	\$ 3,600	\$ 3,616	\$ 3,000
FUEL & OIL	\$ 24,000	\$ 21,510	\$ 7,000
POSTAGE	\$ 3,500	\$ 3,834	\$ 4,348
UTILITY BILLING PROCESS	\$ 3,000	\$ 2,822	\$ 3,000
UTILITIES	\$ 66,000	\$ 51,524	\$ 45,000
SALARIES	\$ 214,784	\$ 141,155	\$ 142,584
TMRS	\$ 8,591	\$ 3,129	\$ 2,852

**CITY OF LEONARD**  
**2022-2023 FISCAL BUDGET**  
**UTILITY FUND (02)- Revenue Fund**

*\*This budget is assuming a water rate increase and restructuring of the rate tiers.*

HEALTH INSURANCE	\$ 60,093	\$ 27,832	\$ 21,279
OPERATING SUPPLIES	\$ 24,000	\$ 20,819	\$ 10,000
TELEPHONE (to become an Air Card)	\$ -	\$ -	\$ 648
CELL PHONES	\$ 4,272	\$ 3,501	\$ 3,545
INSURANCE BUILDINGS	\$ 1,467	\$ 2,501	\$ 2,255
INSURANCE AUTO LIABILITY	\$ 1,358	\$ -	\$ -
INSURANCE AUTO PHYSICAL DAMAGE	\$ 1,153	\$ 1,735	\$ 2,080
INSURANCE EQUIPMENT	\$ 1,264	\$ 1,478	\$ 1,356
INSURANCE GENERAL LIABILITY	\$ 451	\$ -	\$ -
INSURANCE WORKERS COMP	\$ 4,349	\$ 3,957	\$ 4,774
Mosquito Spraying	\$ 1,925	\$ 1,895	\$ 5,975
TRAINING/ SEMINARS	\$ -	\$ 45	\$ -
TRAINING/ SEMINARS/ MEALS/ TRAVEL	\$ 2,000	\$ 193	\$ 3,000
CONSULTING SERVICES	\$ 1,500	\$ 398	\$ 1,500
TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -
RED RIVER GWC	\$ 6,000	\$ 14,799	\$ 250
PERMIT RENEWAL	\$ 1,500	\$ 232	\$ -
PAYROLL TAXES	\$ 59,423	\$ 10,354	\$ 7,702
TWC EMPLOYMENT	\$ 62	\$ 349	\$ 20
NEW LINES	\$ -	\$ -	\$ 10,000
<b>TOTAL WATER EXPENSES</b>	<b>\$ 594,641</b>	<b>\$ 467,821</b>	<b>\$ 359,818</b>

SEWER EXPENSES	2023 BUDGET PROPOSED	YTD ACTUAL 8/31	2022 BUDGET APPROVED
SSOI EXPENSE	\$ 10,000	\$ 8,855	\$ 2,500
PURCHASE EQUIPMENT	\$ 10,000	\$ 8,905	\$ 5,000
R&M VEHICLES	\$ 5,000	\$ 3,019	\$ 1,000
R&M BUILDING	\$ -	\$ 932	\$ 1,500
R&M EQUIPMENT	\$ 5,000	\$ 5,154	\$ 10,000
R&M SYSTEMS - SEWER	\$ 45,000	\$ 44,964	\$ 50,000
INSPECTION FEES	\$ 500	\$ 440	\$ 500
CHLORINE & TANK	\$ 6,000	\$ 5,892	\$ 3,500
UNIFORMS	\$ 1,000	\$ 868	\$ 2,500
LAB FEES	\$ 9,000	\$ 8,559	\$ 6,500
FUEL & OIL	\$ 9,000	\$ 7,225	\$ 7,000
UTILITIES	\$ 22,200	\$ 18,584	\$ 13,000
SALARIES	\$ 181,383	\$ 175,262	\$ 250,271

**CITY OF LEONARD**  
**2022-2023 FISCAL BUDGET**  
**UTILITY FUND (02)- Revenue Fund**

*\*This budget is assuming a water rate increase and restructuring of the rate tiers.*

TMRS	\$ 7,255	\$ 3,971	\$ 5,005
HEALTH INSURANCE	\$ 36,056	\$ 31,963	\$ 42,559
OPERATING SUPPLIES	\$ 15,000	\$ 15,748	\$ 5,000
TELEPHONE	\$ -	\$ -	\$ -
CELL PHONES	\$ 1,000	\$ 730	\$ 1,932
INSURANCE BUILDINGS	\$ 1,467	\$ 2,501	\$ 2,250
INSURANCE AUTO LIABILITY	\$ 1,358	\$ -	\$ -
INSURANCE AUTO PHYSICAL DAMAGE	\$ 1,153	\$ 1,735	\$ 1,400
INSURANCE EQUIPMENT	\$ 1,264	\$ 1,478	\$ 1,600
INSURANCE GENERAL LIABILITY	\$ 451	\$ -	\$ -
INSURANCE WORKERS COMP	\$ 4,349	\$ 3,957	\$ 2,200
TRAINING/ SEMINARS	\$ 750	\$ 616	\$ 2,500
ACCOUNTING & AUDIT	\$ -	\$ -	\$ -
BANK CHARGES	\$ -	\$ -	\$ -
CONSULTING SERVICES	\$ -	\$ -	\$ 1,500
ENGINEERING SERVICES	\$ 10,000	\$ 97,454	\$ -
PERMIT RENEWAL TCEQ	\$ 5,000	\$ 4,637	\$ -
PAYROLL TAXES	\$ 12,614	\$ 13,439	\$ 15,218
TWC UNEMPLOYMENT	\$ 27	\$ (12)	\$ 99
GTUA	\$ -	\$ -	\$ -
NEW LINES	\$ -	\$ -	\$ 10,000
<b>TOTAL SEWER EXPENDITURES</b>	<b>\$ 401,826</b>	<b>\$ 466,875</b>	<b>\$ 444,534</b>
<hr/>			
<b>TOTAL UTILITY FUND EXPENDITURES</b>	<b>996,467</b>	<b>934,696</b>	<b>804,352</b>
<hr/>			
<b>NET PROFIT / (LOSS)</b>	<b>\$ 18,973</b>	<b>\$ (192,074)</b>	<b>\$ (1)</b>

**CITY OF LEONARD**  
**2022-2023 FISCAL BUDGET**  
**DEBT SERVICE FUND (03)**

*\*This budget assumes a debt rate of \$0.071732/\$100.*

<b>DEBT SERVICE REVENUES</b>	<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/29</b>	<b>2022 BUDGET</b>
ADVALOREM (ADMINISTRATION REVENUE)	102,946	126,646.38	129,899.00
OTHER INCOME	-	12.00	-
INTEREST	-	90.84	-
ADVALOREM (DEBT SERVICE REVENUE)	-	-	-
<b>TOTAL DEBT SERVICE REVENUES</b>	<b>102,946</b>	<b>126,749.22</b>	<b>129,899.00</b>

<b>DEBT SERVICE EXPENDITURES</b>	<b>2023 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/29</b>	<b>2022 BUDGET</b>
11. 2016 REFUNDING BONDS- PAID	-	54,325.00	54,325.00
14. 2018 POLICE VEHICLE DEBT- PAID	-	14,555.67	14,546.00
12. 2018 Fire Truck Loan & Pipe Bursting Equipment	33,558	33,558.00	33,558.00
10. 2022 FORD INTERCEPTOR- PD	24,375	-	-
23. 2022 ASHPHALT ZIPPER	42,650	-	-
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>100,583</b>	<b>68,880.67</b>	<b>68,871.00</b>