

CITY OF LEONARD
2023-2024 FISCAL BUDGET (APPROVED)
GENERAL FUND (01)- Administrative Fund

**This budget assumes an M&O tax rate of \$0.409058/\$100, the voter approval rate plus the unused increment.*

ADMINISTRATION REVENUE	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
ADVALOREM	\$ 707,003	\$ 613,792	\$ 532,015
TRANSFER TO 02-60	\$ -		
TRASNSFER TO 02-70	\$ -		
FRANCHISE FEES- TNMP	\$ 66,000	\$ 71,681	\$ 67,558
FRANCHISE FEES- ATMOS ENERGY	\$ 16,000	\$ 22,351	\$ 19,249
FRANCHISE FEES- VERIZON	\$ 1,956	\$ 1,524	\$ 1,980
FRANCHISE FEES- TELECOMMUNICATIONS	\$ 400	\$ 432	\$ 483
SALES TAX- MERCHANT SALES	\$ 317,176	\$ 264,314	\$ 320,338
SALES TAX- MIXED BEVERAGE SALES	\$ 2,240	\$ 1,867	\$ 2,227
RENT INCOME- POST OFFICE	\$ 54,378	\$ 45,315	\$ 53,084
RENT INCOME- JP2 OFFICE	\$ 4,200	\$ 3,850	\$ 4,200
SPRING BASH INCOME	\$ -	\$ -	\$ 150
LEOSE TRAINING FUND	\$ -	\$ 861	
MUNICIPAL COURT TIME PAYMENT FEE	\$ -	\$ -	\$ -
MUNICIPAL COURT BUILDING SECURITY FUND	\$ -	\$ 254	\$ (263)
MUNICIPAL COURT TECHNOLOGY FUND	\$ -	\$ 210	\$ (216)
MUNICIPAL COURT CITATION REVENUE	\$ 44,266	\$ 46,111	\$ 29,036
MUNICIPAL COURT CHILD SAFETY FUND	\$ -	\$ -	\$ -
PLANNING & ZONING APPLICATION FEES	\$ 1,920	\$ 1,609	\$ 1,567
PERMIT FEES (COVERS INSPECTIONS)	\$ 30,000	\$ 61,118	\$ 42,015
BUILDING INSPECTION FEES ONLY	\$ 10,000	\$ -	\$ -
TRASH SERVICE REVENUE	\$ 264,000	\$ 224,522	\$ 268,647
FIRE DEPARTMENT COUNTY RUNS	\$ 11,938	\$ 11,938	\$ 11,938
OTHER INCOME- NTMWD	\$ 30,000	\$ -	\$ -
INSURANCE REIMBURSEMENT	\$ -	\$ 13,033	\$ 27,920
TRANSFER FROM	\$ -	\$ -	\$ -
HUD PILOT	\$ 10,457	\$ 10,458	\$ 10,458
CITY DUMP/ BRUSH PILE/ OPEN TOP RENTALS	\$ 14,282	\$ 14,878	\$ 8,940
OTHER INCOME	\$ -	\$ 135,022	\$ 111,211
INTEREST	\$ -	\$ 3,305	\$ 2,898
CREDIT CARD FEE INCOME	\$ -	\$ -	\$ -
LIBRARY INCOME	\$ 300	\$ 270	\$ 56
CODE ENFORCEMENT FINES	\$ -	\$ -	\$ -
DONATIONS- POLICE DEPT	\$ -	\$ -	\$ -
DONATIONS- FIRE DEPT	\$ -	\$ 455	\$ 500
ANIMAL REGISTRATION FEES	\$ -	\$ 48	\$ 113
PROCEEDS	\$ -	\$ 76,549	\$ -
LOCAL TRUANCY PREVENTION FUND	\$ -	\$ 1,571	\$ 462
MUNICIPAL JURY FUND	\$ -	\$ 31	\$ 9

2023-2024 FISCAL BUDGET (APPROVED)
GENERAL FUND (01)- Administrative Fund

**This budget assumes an M&O tax rate of \$0.409058/\$100, the voter approval rate plus the unused increment.*

TIME PAYMENT FEE	\$	-	\$	840	\$	270
OMNIBASE FEE	\$	-	\$	90	\$	-
GRANT REVENUE	\$	-	\$	-	\$	503
RV PARK RENTAL INCOME	\$	31,680	\$	33,993	\$	39,789
PARK PAVILION RENTAL INCOME	\$	360	\$	350	\$	500
BUILDING INSPECTION FEE	\$	15,000	\$	6,421	\$	5,445
POLICE DEPT GRANT INCOME	\$	-	\$	8,420	\$	-
PD RECORDS INCOME	\$	-	\$	220	\$	122
CULVERT INCOME	\$	-	\$	-	\$	-
ROLLOVER EXCESS REV-2022	\$	-	\$	-		
ENGINEERING FEES INCOME	\$	-	\$	-		
TOTAL GENERAL FUND REVENUES	\$	1,633,555	\$	1,677,702	\$	1,563,203

ADMINISTRATION EXPENDITURES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
PURCHASE EQUIPMENT	\$ 3,000	\$ 12,633	\$ 1,628
R&M BUILDING	\$ 6,000	\$ 27,320	\$ 7,644
R&M EQUIPMENT	\$ 1,000	\$ 416	\$ 1,119
TECH CONTRACTS/IT	\$ 1,560	\$ 1,321	\$ 3,884
CONTRACT- PRINTER/ COPIER	\$ 3,692	\$ 3,077	\$ -
CONTRACT- OTHER	\$ 654	\$ 545	\$ -
SUBSCRIPTION/ FUNDVIEW	\$ 15,000	\$ 11,057	\$ 17,268
CONTRACT- OTHER	\$ -	\$ -	\$ -
SUBSCRIPTION/ OTHER	\$ 4,500	\$ 6,255	\$ 205
FUEL & OIL	\$ 300	\$ 79	\$ 1,019
POSTAGE	\$ 1,000	\$ 987	\$ 1,472
OFFICE SUPPLIES	\$ 3,504	\$ 3,302	\$ 6,866
JANITORIAL SUPPLIES	\$ 1,000	\$ 787	\$ 737
UTILITIES	\$ 6,800	\$ 6,241	\$ 12,984
SALARIES	\$ 233,064	\$ 169,865	\$ 171,909
TMRS	\$ 14,683	\$ 6,677	\$ 4,291
HEALTH INSURANCE	\$ 49,623	\$ 22,794	\$ 29,673
OPERATING SUPPLIES	\$ 1,500	\$ 1,518	\$ 2,317
FANNIN CO CHILDREN'S CENTER	\$ 2,092	\$ 2,092	\$ -
TELEPHONE	\$ -	\$ (44)	\$ 831
CELL PHONES	\$ 1,814	\$ 1,513	\$ 3,370
INSURANCE BUILDINGS	\$ 1,760	\$ 1,467	\$ 2,501
INSURANCE GENERAL LIABILITY	\$ 1,522	\$ 1,268	\$ 809
INSURANCE WORKERS COMP	\$ 7,874	\$ 6,562	\$ 3,957
INSURANCE E&O	\$ 2,214	\$ 1,845	\$ 3,763
CONTRACT LABOR	\$ 6,540	\$ 3,905	\$ 20,870
PEST CONTROL	\$ 600	\$ 600	\$ 927

2023-2024 FISCAL BUDGET (APPROVED)
GENERAL FUND (01)- Administrative Fund

**This budget assumes an M&O tax rate of \$0.409058/\$100, the voter approval rate plus the unused increment.*

TRAINING/ SEMINARS/MEALS/ TRAVEL	\$	1,000	\$	952	\$	1,013
TRAINING/ SEMINARS - COUNCIL	\$	1,000	\$	480	\$	339
DUES/ SUBSCRIPTIONS	\$	2,880	\$	2,410	\$	5,960
CARDCONNECT MONTHLY PF FEE	\$	-	\$	-	\$	-
CC - TRANSACTIONS	\$	-	\$	-	\$	-
ACCOUNTING & AUDIT	\$	14,750	\$	5,528	\$	21,038
BANK CHARGES	\$	125	\$	112	\$	30
OTHER EXPENSE	\$	-	\$	1,016	\$	-
ATTORNEYS FEE	\$	53,434	\$	44,528	\$	13,723
PUBLICATIONS	\$	3,000	\$	3,051	\$	4,118
TAX COLL/APPR FEES	\$	33,375	\$	30,595	\$	29,780
TRASH SERVICE EXPENSE	\$	264,055	\$	220,047	\$	240,848
ENGINEERING FEES (DVLPMT&ENG)	\$	20,000	\$	17,728	\$	2,835
ELECTION EXPENSE	\$	2,100	\$	-	\$	-
CHRISTMAS PARTY	\$	-	\$	-	\$	-
PAYROLL TAXES	\$	14,361	\$	13,025	\$	12,957
TWC UNEMPLOYMENT	\$	185	\$	4	\$	(24)
ORDINANCE CODIFICATION	\$	1,800	\$	1,633	\$	1,425
TRANSFER					\$	241,573
TOTAL ADMINISTRATION EXPENDITURES	\$	783,362	\$	635,190	\$	875,657

PARKS EXPENDITURES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
PURCHASE EQUIPMENT	\$ 300	\$ -	\$ 965
R&M BUILDING	\$ -	\$ -	\$ 14,926
R&M EQUIPMENT	\$ 720	\$ 655	\$ 984
PARK MAINTENANCE	\$ 10,000	\$ 99,274	\$ 23,984
FUEL & OIL	\$ 650	\$ 636	\$ 766
JANITORIAL SUPPLIES	\$ 150	\$ 148	\$ 193
UTILITIES	\$ 19,000	\$ 17,914	\$ 16,314
OPERATING SUPPLIES	\$ 1,200	\$ 1,161	\$ 754
INSURANCE BUILDINGS	\$ 1,881	\$ 1,467	\$ 1,292
TOTAL PARKS- EXPENDITURES	\$ 33,901	\$ 121,255	\$ 60,178

CODE ENFORCEMENT EXPENDITURES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
PURCHASE EQUIPMENT	\$ -	\$ -	\$ -
SUBSCRIPTION/ FUNDVIEW	\$ -	\$ 700	\$ -
POSTAGE	\$ 335	\$ 280	\$ 120
OFFICE SUPPLIES	\$ 200	\$ 173	\$ -
CONTRACT- CODE ENFORCEMENT INSPECTIONS	\$ 8,400	\$ 8,500	\$ 25,800
INSPECTIONS- BUREAU VERITAS (B&P)	\$ 15,000	\$ 49,058	
OTHER EXPENSE	\$ -	\$ -	\$ -

2023-2024 FISCAL BUDGET (APPROVED)
GENERAL FUND (01)- Administrative Fund

**This budget assumes an M&O tax rate of \$0.409058/\$100, the voter approval rate plus the unused increment.*

TOTAL CODE ENFORCEMENT EXPENDITURES	\$ 23,935	\$ 58,711	\$ 25,920
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ANIMAL CONTROL EXPENDITURES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
PURCHASE EQUIPMENT	\$ -	\$ -	\$ 21
R&M EQUIPMENT	\$ -	\$ 312	\$ -
OPERATING SUPPLIES	\$ -	\$ -	\$ 403
ANIMAL CONTROL CONTRACT	\$ 18,000	\$ 15,300	\$ 9,595
TOTAL ANIMAL CONTROL EXPENDITURES	\$ 18,000	\$ 15,612	\$ 10,019

POLICE DEPARTMENT EXPENDITURES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
PURCHASE EQUIPMENT	\$ 8,000	\$ 14,511	\$ 10,305
PURCHASE VEHICLES	\$ -	\$ 77	\$ 69,919
R&M VEHICLES	\$ 15,000	\$ 14,190	\$ 7,582
R&M BUILDING	\$ 500	\$ 43	\$ -
R&M EQUIPMENT	\$ 2,500	\$ 1,990	\$ 759
CONTRACT/ IT/ KEN	\$ 250	\$ 200	
CONTRACT/ PRINTER-COPIER	\$ 1,740	\$ 1,598	\$ 139
LEXIS NEXIS	\$ 2,558	\$ 1,947	\$ 121
SUBSCRIPTIONS/ OTHER AGENCIES	\$ 523	\$ 366	\$ 7,011
GREATAMERICA/ PRINTER LEASE	\$ -	\$ -	
KOLOGIC	\$ 2,100	\$ 2,021	
LEADSONLINE 1954	\$ 2,361		
UNIFORMS	\$ 3,750	\$ 3,418	\$ 5,481
FUEL & OIL	\$ 15,000	\$ 14,277	\$ 19,241
POSTAGE	\$ 150	\$ 125	\$ 59
OFFICE SUPPLIES	\$ 1,348	\$ 1,124	\$ 1,627
JANITORIAL SUPPLIES	\$ 150	\$ -	\$ 155
UTILITIES	\$ 1,400	\$ 1,401	\$ -
SALARIES	\$ 375,986	\$ 321,187	\$ 299,750
TMRS- EMPLOYER EXPENSE ONLY	\$ 27,072	\$ 12,816	\$ 7,602
HEALTH INSURANCE	\$ 86,840	\$ 66,247	\$ 56,383
OPERATING SUPPLIES	\$ 3,400	\$ 5,355	\$ 2,680
TELEPHONE	\$ -	\$ (44)	\$ -
CELL PHONES	\$ 5,600	\$ 5,129	\$ 6,042
INSURANCE AUTOS LIABILITY	\$ 1,630	\$ 1,358	\$ 6,369
INSURANCE AUTO PHYSICAL DAMAGE	\$ 1,383	\$ 1,153	\$ 1,735
INSURANCE LAW ENFORCEMENT LIAB	\$ 3,928	\$ 3,273	\$ 800
INSURANCE WORKERS COMP	\$ 5,219	\$ 4,349	\$ 3,957
INSURANCE ERRORS & OMISSIONS	\$ 2,544	\$ 2,120	\$ -
TRAINING/ SEMINARS	\$ 2,106	\$ 1,755	\$ 5,311
LEOSE/ TRAINING	\$ -	\$ 25	

2023-2024 FISCAL BUDGET (APPROVED)
GENERAL FUND (01)- Administrative Fund

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INVESTIGATION FEES	\$	-	\$	407	\$	26
SPRING BASH EXPENSES	\$	-	\$	750		
PAYROLL TAXES	\$	26,316	\$	24,589	\$	22,975
TWC UNEMPLOYMENT	\$	344	\$	48	\$	38
POLICE CAR - PRINCIPAL	\$	-	\$	-	\$	23,349
POLICE CAR - INTEREST	\$	-	\$	-	\$	1,026
TOTAL POLICE DEPT EXPENDITURES	\$	599,697	\$	507,805	\$	560,441

MUNICIPAL COURT EXPENDITURES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
SUBSCRIPTION/ FUNDVIEW	\$ 3,109	\$ 3,109	\$ 291
SUBSCRIPTION/ COPSUNC	\$ -	\$ -	\$ 1,200
SUBSCRIPTIONS/ LICENSES	\$ 250	\$ -	
POSTAGE	\$ 620	\$ 565	\$ 453
OFFICE SUPPLIES	\$ 200	\$ 173	\$ -
OPERATING SUPPLIES	\$ 2,000	\$ 1,885	\$ 55
TRAINING/ SEMINARS/Meals/Travel- LAW	\$ 1,000	\$ 184	\$ 1,094
STATE CRIMINAL COST	\$ -	\$ -	\$ -
MUNCOURT JUDGE - CONTRACT	\$ 6,000	\$ 5,500	\$ 4,500
MUNCOURT PROSECUTOR - CONTRACT	\$ 5,400	\$ 4,500	\$ 4,800
JURY FEES	\$ -	\$ -	\$ -
MUNCOURT OMNIBASE FTA	\$ 72	\$ 36	\$ 6
TOTAL MUNICIPAL COURT EXPENDITURES	\$ 18,651	\$ 15,952	\$ 12,398

FIRE DEPARTMENT EXPENDITURES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
PURCHASE EQUIPMENT	\$ 10,000	\$ 19,874	\$ 9,003
R&M VEHICLES	\$ 10,000	\$ 8,725	\$ 22,494
LEASE- AMBULANCE BAY	\$ 24,000		
R&M BUILDING (Ambulance)	\$ 1,500	\$ 19,495	\$ 20,137
R&M EQUIPMENT	\$ 1,500	\$ 1,545	\$ 2,531
MAINTENANCE / INSPECTIONS	\$ 234	\$ 215	\$ -
SUBSCRIPTIONS	\$ 1,795	\$ 1,795	\$ -
FUEL & OIL	\$ 2,000	\$ 1,983	\$ 2,577
INSURANCE BUILDING	\$ 1,760	\$ 1,467	\$ -
INSURANCE AUTOS LIABILITY	\$ 1,630	\$ 1,358	\$ -
INSURANCE AUTO PHYSICAL DAMAGE	\$ 1,382	\$ 1,153	\$ -
INSURANCE GENERAL LIABILITY	\$ -	\$ -	\$ -
INSURANCE WORKERS COMP	\$ 5,219	\$ 4,349	\$ 3,807
TRAINING	\$ 8,650	\$ 7,984	\$ 7,674
PENSIONS - FIRE	\$ 720	\$ 720	\$ 1,080
FIRE TRUCK - PRINCIPAL	\$ -	\$ -	\$ -
FIRE TRUCK - INTEREST	\$ -	\$ -	\$ -

2023-2024 FISCAL BUDGET (APPROVED)
GENERAL FUND (01)- Administrative Fund

**This budget assumes an M&O tax rate of \$0.409058/\$100, the voter approval rate plus the unused increment.*

TOTAL FIRE EXPENDITURES	\$	70,390	\$	70,662	\$	69,304
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LIBRARY EXPENDITURES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
R&M BUILDING	\$ 5,000	\$ 21,510	\$ 58
tech contract/ ken	\$ -	\$ -	
contract/ printer-copier	\$ -	\$ 913	
MAINT. AGREEMENTS/ CONTRACTS	\$ -	\$ -	\$ 2,704
RICOH	\$ 696	\$ -	\$ -
TOSHIBA	\$ -	\$ -	\$ -
BOOK SYSTEMS	\$ 695	\$ 695	\$ -
OFFICE SUPPLIES	\$ 50	\$ (35)	\$ 77
JANITORIAL SUPPLIES	\$ -	\$ -	\$ -
UTILITIES	\$ 3,500	\$ 3,028	\$ 4,141
SALARIES	\$ 27,972	\$ 27,157	\$ 28,175
OPERATING SUPPLIES	\$ -	\$ -	\$ -
TELEPHONE	\$ -	\$ (44)	\$ -
PROPERTY INSURANCE	\$ 1,760	\$ -	\$ -
INSURANCE WORKERS COMP	\$ 5,219	\$ 4,349	\$ 150
PAYROLL TAXES	\$ 2,140	\$ 2,083	\$ 2,162
TWC UNEMPLOYMENT	\$ 15	\$ 14	\$ 14
TOTAL LIBRARY EXPENDITURES	\$ 47,047	\$ 59,671	\$ 37,482

STREETS EXPENDITURES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
PURCHASE EQUIPMENT	\$ 1,500	\$ 1,500	\$ 1,012
r&m vehicles	\$ 185	\$ 185	\$ -
r&m culverts	\$ 3,500	\$ 3,500	\$ -
R&M STREETS - In Addition to Dedicated Sales Tax Fund	\$ 100,000	\$ 75,999	\$ 19,601
R&M EQUIPMENT	\$ 1,800	\$ 1,652	\$ 1,857
fuel & oil	\$ 250	\$ 250	
UTILITIES (Street Lights)	\$ 5,040	\$ 4,211	\$ 4,060
OPERATING SUPPLIES	\$ 15,190	\$ 12,658	\$ 3,694
SIGNAGE	\$ 5,000	\$ 5,510	\$ 2,750
PRIOR PERIOD ADJUSTMENT	\$ -	\$ -	\$ -
TOTAL STREETS EXPENDITURES	\$ 132,464	\$ 105,465	\$ 32,975

TOTAL GENERAL FUND EXPENDITURES	\$	1,727,446	\$	1,590,325	\$	1,684,373
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NET PROFIT / (LOSS)	\$	(93,891)	\$	87,377	\$	(121,170)
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CITY OF LEONARD
2023-2024 FISCAL BUDGET (APPROVED)
UTILITY FUND (02)- Revenue Fund

**This budget is assuming no water rate increase or further restructuring of the rate tiers.*

WATER & SEWER REVENUES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -
MONTHLY BILLING	\$ 586,950	\$ 444,660	\$ 417,052
LATE CHARGES - WATER	\$ 19,200	\$ 17,280	\$ 19,770
TAP FEES	\$ 21,000	\$ 21,000	\$ 28,000
UNDISTRIBUTED WATER REVENUE	\$ -	\$ 1,278	\$ (3,869)
OTHER INCOME	\$ -	\$ 10,348	\$ 7,591
INTEREST INCOME - WATER	\$ -	\$ -	\$ 48
BULK WATER SALES	\$ -	\$ 86	\$ 200
DISCONNECT FEES	\$ 3,420	\$ 3,220	\$ 4,950
TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ (30)
MONTHLY BILLING	\$ 323,220	\$ 244,864	\$ 321,710
TAP FEES	\$ 21,000	\$ 15,000	\$ 15,000
TOTAL UTILITY FUND REVENUES	\$ 974,790	\$ 757,736	\$ 810,422

WATER EXPENSES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
PURCHASE EQUIPMENT	\$ 10,000	\$ 22,891	\$ 21,579
R&M VEHICLES	\$ 7,500	\$ 6,590	\$ 11,528
R&M BUILDING	\$ 5,000	\$ 4,462	\$ 9
R&M EQUIPMENT	\$ 15,000	\$ 13,469	\$ 17,385
TECH CONTRACTS	\$ 120	\$ 125	\$ -
MAINT. AGREEMENTS/ CONTRACTS	\$ -	\$ 8,078	\$ -
SUBSCRIPTIONS/ FUNDVIEW	\$ 9,577		\$ (800)
R&M SYSTEMS - WATER	\$ 20,000	\$ 76,939	\$ 55,068
R&M TOWER	\$ -	\$ -	\$ -
WELL REPAIRS - WATER	\$ -	\$ (16,037)	\$ 58,137
INSPECTION FEES	\$ 3,800	\$ 3,833	\$ 2,363
CHLORINE & TANK	\$ 12,000	\$ 11,011	\$ 13,979
UNIFORMS	\$ 1,600	\$ 1,643	\$ 2,273
LAB FEES	\$ 8,400	\$ 7,047	\$ 5,035
FUEL & OIL	\$ 12,000	\$ 10,081	\$ 22,698
POSTAGE	\$ 4,800	\$ 3,965	\$ 5,138
UTILITY BILLING PROCESS	\$ 4,500	\$ 4,828	\$ 3,432
UTILITIES	\$ 70,909	\$ 64,928	\$ 64,248
SALARIES	\$ 225,840	\$ 169,146	\$ 156,750

CITY OF LEONARD
2023-2024 FISCAL BUDGET (APPROVED)
UTILITY FUND (02)- Revenue Fund

**This budget is assuming no water rate increase or further restructuring of the rate tiers.*

TMRS	\$ 10,043	\$ 6,731	\$ 3,602
HEALTH INSURANCE	\$ 47,293	\$ 41,695	\$ 32,265
OPERATING SUPPLIES	\$ 30,000	\$ 49,870	\$ 27,721
TELEPHONE	\$ 399	\$ 355	\$ -
CELL PHONES	\$ 3,805	\$ 3,347	\$ 5,212
INSURANCE BUILDINGS	\$ 1,834	\$ 1,467	\$ 2,501
INSURANCE AUTO LIABILITY	\$ 1,698	\$ 1,358	\$ -
INSURANCE AUTO PHYSICAL DAMAGE	\$ 1,441	\$ 1,153	\$ 1,734
INSURANCE EQUIPMENT	\$ 1,579	\$ 1,264	\$ 1,478
INSURANCE GENERAL LIABILITY	\$ 563	\$ 451	\$ -
INSURANCE WORKERS COMP	\$ 5,436	\$ 4,349	\$ 3,957
MOSQUITO SPRAYING	\$ 350	\$ 350	\$ 2,565
TRAINING/ SEMINARS	\$ 2,000	\$ 589	\$ 144
TRAINING/ SEMINARS/ MEALS/ TRAVEL	\$ -	\$ 1,091	\$ 1,671
CONSULTING SERVICES	\$ -	\$ -	\$ 398
ENGINEERING SERVICES	\$ 6,000	\$ 24,765	\$ 33,750
TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -
RED RIVER GWC	\$ 6,000	\$ 2,909	\$ 22,923
PERMIT RENEWAL	\$ -	\$ -	\$ 232
PAYROLL TAXES	\$ 14,775	\$ 12,913	\$ 12,002
TWC EMPLOYMENT	\$ 32	\$ 27	\$ 350
NEW LINES	\$ -	\$ -	\$ -
REIMBURSABLE ENGINEERING FEES	\$ -	\$ 1,500	
REIMBURSABLE WATER SYSTEM EXPENSE	\$ -	\$ 21,500	
TRANSFER			\$ 140,918
TOTAL WATER EXPENSES	\$ 544,296	\$ 570,682	\$ 732,244
SEWER EXPENSES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
PURCHASE EQUIPMENT	\$ 3,000	\$ 560	\$ 9,409
R&M VEHICLES	\$ 10,000	\$ 10,473	\$ 3,938
R&M BUILDING	\$ 350	\$ 320	\$ 2,192
R&M EQUIPMENT	\$ 5,000	\$ 4,325	\$ 9,433
Tech Contracts	\$ -	\$ -	\$ -
Subscription/ Fundview	\$ 3,000	\$ 3,000	\$ -
R&M SYSTEMS - SEWER	\$ 25,000	\$ 106,944	\$ 57,717

CITY OF LEONARD
2023-2024 FISCAL BUDGET (APPROVED)
UTILITY FUND (02)- Revenue Fund

**This budget is assuming no water rate increase or further restructuring of the rate tiers.*

INSPECTION FEES	\$ 500	\$ 432	\$ 440
CHLORINE & TANK	\$ 12,000	\$ 11,075	\$ 7,356
UNIFORMS	\$ 2,500	\$ 2,273	\$ 1,268
LAB FEES	\$ 12,000	\$ 10,921	\$ 10,879
FUEL & OIL	\$ 9,500	\$ 8,493	\$ 8,512
UTILITIES	\$ 20,134	\$ 18,456	\$ 22,303
SALARIES	\$ 169,380	\$ 173,318	\$ 187,984
TMRS	\$ 10,127	\$ 6,992	\$ 4,356
HEALTH INSURANCE	\$ 47,293	\$ 37,910	\$ 34,619
OPERATING SUPPLIES	\$ 30,000	\$ 46,396	\$ 29,275
TELEPHONE	\$ -	\$ -	\$ -
CELL PHONES	\$ 964	\$ 476	\$ 874
INSURANCE BUILDINGS	\$ 1,761	\$ 1,467	\$ 2,501
INSURANCE AUTO LIABILITY	\$ -	\$ -	\$ -
INSURANCE AUTO PHYSICAL DAMAGE	\$ 1,383	\$ 1,153	\$ 1,735
INSURANCE EQUIPMENT	\$ 1,516	\$ 1,264	\$ 1,478
INSURANCE GENERAL LIABILITY	\$ 541	\$ 451	\$ -
INSURANCE WORKERS COMP	\$ 5,219	\$ 4,349	\$ 3,957
SSOI EXPENSE	\$ -	\$ -	\$ 12,086
TRAINING/ SEMINARS	\$ 1,200	\$ 1,077	\$ 669
ACCOUNTING & AUDIT	\$ -	\$ -	\$ -
BANK CHARGES	\$ 115	\$ 115	\$ -
CONSULTING SERVICES	\$ 16,530	\$ 13,775	\$ -
ENGINEERING SERVICES	\$ 5,000	\$ 36	\$ 47,711
PERMIT RENEWAL TCEQ	\$ 4,636	\$ 4,637	\$ 4,637
PAYROLL TAXES	\$ 14,898	\$ 13,258	\$ 14,410
TWC UNEMPLOYMENT	\$ 32	\$ 26	\$ (12)
GTUA	\$ -	\$ -	\$ -
NEW LINES	\$ -	\$ 2,600	\$ -
REIMBURSABLE ENGINEERING FEES	\$ -	\$ 9,700	
REIMBURSABLE SEWER SYSTEM EXPENSE	\$ -	\$ 10,500	\$ 51,750
TOTAL SEWER EXPENSES	\$ 413,579	\$ 506,771	\$ 531,476
TOTAL UTILITY FUND EXPENSES	957,875	1,077,452	1,263,720
NET PROFIT (LOSS)	16,915	(319,717)	(453,298)

CITY OF LEONARD
2023-2024 FISCAL BUDGET (APPROVED)
DEBT SERVICE FUND (03)

**This budget assumes a debt rate of \$0.056430/\$100.*

DEBT SERVICE REVENUES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
ADVALOREM (ADMINISTRATION REVENUE)	97,533	105,213.15	102,946.00
OTHER INCOME (UTILITY REVENUES)	155,000	-	-
UNENCUMBERED DEBT SERVICE FUNDS	144,876	-	-
EXCESS COLLECTION FUNDS 2022	4,076	-	-
INTEREST		129.18	
TOTAL DEBT SERVICE REVENUES	401,485	105,342.33	102,946.00

DEBT SERVICE EXPENDITURES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
2016 REFUNDING BONDS- PAID	-		54,325.00
2018 POLICE VEHICLE DEBT- PAID	-		14,546.00
G. 2018 Fire Truck Loan & Pipe Bursting Equipment	33,558	33,558.00	33,558.00
H. 2021 FORD INTERCEPTOR- PD	24,375	24,375.00	
I. 2022 ASHPHALT ZIPPER	42,810	42,650.00	
J. JETTER & VAC TRAILER LOAN	23,121		
K. FORD F150 POLICE RESPONDER	18,151		
L. WATER STORAGE PROJECT LOAN	148,962		
M. TWDB SERIES 2023A 815K	39,524		
N. TWDB SERIES 2023B 2.035M	70,000		
TOTAL DEBT SERVICE EXPENDITURES	400,501	100,583.00	102,429.00