



**City of Leonard, Texas  
Fiscal Year 2023-2024**

**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 \$87,930, which is a 12.27% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$12,840.

The property tax revenue to be raised for debt service is \$97,533, which will be combined with unencumbered funds and other revenues to pay the city's debt obligations for the ensuing year, which are \$400,501.

**CITY OF LEONARD**  
**2023-2024 FISCAL BUDGET (PROPOSED)**  
**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	\$ -

**2023-2024 FISCAL BUDGET (PROPOSED)**  
**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.*

LOCAL TRUANCY PREVENTION FUND	\$	-	\$	1,571	\$	462
MUNICIPAL JURY FUND	\$	-	\$	31	\$	9
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	\$	-	\$	-		
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$</b>	<b>1,633,555</b>	<b>\$</b>	<b>1,677,702</b>	<b>\$</b>	<b>1,563,203</b>

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	\$ 185,307	\$ 169,865	\$ 171,909
TMRS	\$ 9,636	\$ 6,677	\$ 4,291
HEALTH INSURANCE	\$ 54,362	\$ 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

**2023-2024 FISCAL BUDGET (PROPOSED)**  
**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.*

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
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
<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<b>\$</b>	<b>735,298</b>	<b>\$</b>	<b>635,190</b>	<b>\$</b>	<b>875,657</b>

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
<b>TOTAL PARKS- EXPENDITURES</b>	<b>\$ 33,901</b>	<b>\$ 121,255</b>	<b>\$ 60,178</b>

CODE ENFORCEMENT EXPENDITURES	2024 BUDGET PROPOSED	YTD ACTUAL 8/18/23	2022 ACTUALS
PURCHASE EQUIPMENT	\$ -	\$ -	\$ -

**2023-2024 FISCAL BUDGET (PROPOSED)**  
**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.*

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	\$	-	\$	-	\$	-
<b>TOTAL CODE ENFORCEMENT EXPENDITURES</b>	<b>\$</b>	<b>23,935</b>	<b>\$</b>	<b>58,711</b>	<b>\$</b>	<b>25,920</b>

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
<b>TOTAL ANIMAL CONTROL EXPENDITURES</b>	<b>\$ 18,000</b>	<b>\$ 15,612</b>	<b>\$ 10,019</b>

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	\$ 344,000	\$ 321,187	\$ 299,750
TMRS- EMPLOYER EXPENSE ONLY	\$ 17,888	\$ 12,816	\$ 7,602
HEALTH INSURANCE	\$ 81,544	\$ 66,247	\$ 56,383
OPERATING SUPPLIES	\$ 3,400	\$ 5,355	\$ 2,680
TELEPHONE	\$ -	\$ (44)	\$ -

**2023-2024 FISCAL BUDGET (PROPOSED)**  
**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.*

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		
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
<b>TOTAL POLICE DEPT EXPENDITURES</b>	<b>\$</b>	<b>553,231</b>	<b>\$</b>	<b>507,805</b>	<b>\$</b>	<b>560,441</b>

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
<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>	<b>\$ 18,651</b>	<b>\$ 15,952</b>	<b>\$ 12,398</b>

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	\$ -

**2023-2024 FISCAL BUDGET (PROPOSED)**  
**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.*

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	\$	-	\$	-	\$	-
<b>TOTAL FIRE EXPENDITURES</b>	<b>\$</b>	<b>70,390</b>	<b>\$</b>	<b>70,662</b>	<b>\$</b>	<b>69,304</b>

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
<b>TOTAL LIBRARY EXPENDITURES</b>	<b>\$ 47,047</b>	<b>\$ 59,671</b>	<b>\$ 37,482</b>

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	

**2023-2024 FISCAL BUDGET (PROPOSED)**  
**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.*

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	\$	-	\$	-	\$	-
<b>TOTAL STREETS EXPENDITURES</b>	<b>\$</b>	<b>132,464</b>	<b>\$</b>	<b>105,465</b>	<b>\$</b>	<b>32,975</b>
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<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$</b>	<b>1,632,916</b>	<b>\$</b>	<b>1,590,325</b>	<b>\$</b>	<b>1,684,373</b>
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<b>NET PROFIT / (LOSS)</b>	<b>\$</b>	<b>639</b>	<b>\$</b>	<b>87,377</b>	<b>\$</b>	<b>(121,170)</b>
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**CITY OF LEONARD**  
**2023-2024 FISCAL BUDGET (PROPOSED)**  
**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
<b>TOTAL UTILITY FUND REVENUES</b>	<b>\$ 974,790</b>	<b>\$ 757,736</b>	<b>\$ 810,422</b>

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

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

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

UTILITIES	\$ 70,909	\$ 64,928	\$ 64,248
SALARIES	\$ 193,143	\$ 169,146	\$ 156,750
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
<b>TOTAL WATER EXPENSES</b>	<b>\$ 511,599</b>	<b>\$ 570,682</b>	<b>\$ 732,244</b>
<b>SEWER EXPENSES</b>	<b>2024 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/18/23</b>	<b>2022 ACTUALS</b>
PURCHASE EQUIPMENT	\$ 3,000	\$ 560	\$ 9,409
R&M VEHICLES	\$ 10,000	\$ 10,473	\$ 3,938
R&M BUILDING	\$ 350	\$ 320	\$ 2,192

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

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

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
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	\$	194,745	\$	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		

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

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

REIMBURSABLE SEWER SYSTEM EXPENSE	\$	-	\$	10,500	\$	51,750
<b>TOTAL SEWER EXPENSES</b>	<b>\$</b>	<b>438,944</b>	<b>\$</b>	<b>506,771</b>	<b>\$</b>	<b>531,476</b>
<b>TOTAL UTILITY FUND EXPENSES</b>		<b>950,543</b>		<b>1,077,452</b>		<b>1,263,720</b>
<b>NET PROFIT (LOSS)</b>		<b>24,247</b>		<b>(319,717)</b>		<b>(453,298)</b>

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

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

<b>DEBT SERVICE REVENUES</b>	<b>2024 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/18/23</b>	<b>2022 ACTUALS</b>
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	
<b>TOTAL DEBT SERVICE REVENUES</b>	<b>401,485</b>	<b>105,342.33</b>	<b>102,946.00</b>

<b>DEBT SERVICE EXPENDITURES</b>	<b>2024 BUDGET PROPOSED</b>	<b>YTD ACTUAL 8/18/23</b>	<b>2022 ACTUALS</b>
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		
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>400,501</b>	<b>100,583.00</b>	<b>102,429.00</b>