



**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.

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$ <u>0.499325</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.472373</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.499325</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for City of Leonard from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that City of Leonard may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Leonard is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 20, 2022 at 6:30P.M. at City Hall, 111 W. Collin Street, Leonard, TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Leonard is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of City of Leonard at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Debra Wilcox, Al Stephens, Noel Nixon, Garry Doyle, Billy Wayne Martin

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Leonard last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by City of Leonard this year.
(name of taxing unit)

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.601315/\$100	\$0.499325/\$100	16.96% decrease
Average homestead taxable value	\$124,505	\$139,277	11.86% increase
Tax on average homestead	\$749	\$695	7.11% decrease
Total tax levy on all properties	\$680,377	\$716,604	5.32% increase

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	\$	-	\$	-	\$	-
TOTAL GENERAL FUND REVENUES	\$	1,593,050	\$	1,462,379	\$	1,515,408

ADMINISTRATION EXPENDITURES	2023 BUDGET PROPOSED		YTD ACTUAL 8/29		2022 BUDGET	
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
TOTAL ADMINISTRATION EXPENDITURES	\$	668,041	\$	566,600	\$	599,049

PARKS EXPENDITURES	2023 BUDGET PROPOSED	YTD ACTUAL 8/29	2022 BUDGET
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	\$ -	\$ -
TOTAL PARKS- EXPENDITURES	\$ 24,617	\$ 50,998	\$ 18,500

CODE ENFORCEMENT EXPENDITURES	2023 BUDGET PROPOSED	YTD ACTUAL 8/29	2022 BUDGET
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	\$ -	\$ -	\$ -
TOTAL CODE ENFORCEMENT EXPENDITURES	\$ 29,572	\$ 21,776	\$ 11,200

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

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

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

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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	\$	-
TOTAL POLICE DEPT EXPENDITURES	\$	581,124	\$	506,945	\$	576,996

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
TOTAL MUNICIPAL COURT EXPENDITURES	\$	13,300	\$	10,007	\$	16,639

FIRE DEPARTMENT EXPENDITURES	2023 BUDGET PROPOSED	YTD ACTUAL 8/29	2022 BUDGET
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	\$ -	\$ -	\$ -
TOTAL FIRE EXPENDITURES	\$ 76,991	\$ 59,143	\$ 66,735

LIBRARY EXPENDITURES	2023 BUDGET PROPOSED	YTD ACTUAL 8/29	2022 BUDGET
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
TOTAL LIBRARY EXPENDITURES	\$ 46,767	\$ 33,718	\$ 38,459

	2023 BUDGET PROPOSED	YTD ACTUAL 8/29	2022 BUDGET
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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	\$	-	\$	-	\$	-
TOTAL STREETS EXPENDITURES	\$	134,000	\$	24,518	\$	147,200

TOTAL GENERAL FUND EXPENDITURES	\$	1,592,612	\$	1,280,723	\$	1,476,778
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NET PROFIT / (LOSS)	\$	438	\$	181,656	\$	38,630
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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.*

WATER & SEWER REVENUES	2023 BUDGET PROPOSED	YTD ACTUAL 8/31	2022 BUDGET APPROVED
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
TOTAL UTILITY FUND REVENUES	\$ 1,015,440	\$ 742,622	\$ 804,351
WATER EXPENSES	2023 BUDGET PROPOSED	YTD ACTUAL 8/31	2022 BUDGET APPROVED
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
TOTAL WATER EXPENSES	\$ 594,641	\$ 467,821	\$ 359,818
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
TOTAL SEWER EXPENDITURES	\$ 401,826	\$ 466,875	\$ 444,534
TOTAL UTILITY FUND EXPENDITURES	996,467	934,696	804,352
NET PROFIT / (LOSS)	\$ 18,973	\$ (192,074)	\$ (1)

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

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

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

DEBT SERVICE EXPENDITURES	2023 BUDGET PROPOSED	YTD ACTUAL 8/29	2022 BUDGET
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	-	-
TOTAL DEBT SERVICE EXPENDITURES	100,583	68,880.67	68,871.00