Ordinance No. 250923-02

FISCAL BUDGET 2025-2026

AN ORDINANCE OF THE CITY OF LEONARD, FANNIN COUNTY, TEXAS, MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; ADOPTING THE ANNUAL BUDGET; FUNDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Leonard, Texas is a General Law Type-A City and whose affairs are decided by the City Council, with a fiscal year October 1, 2025, through September 30, 2026; and

WHEREAS, the budget officer has previously filed with the City Secretary on Friday, August 22, 2025, a proposed budget for the city for the fiscal year; posted and held a public hearing for the fiscal budget on Tuesday, September 16, 2025; and

WHEREAS, Local Government Code Section 102.007 states the adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget; and

WHEREAS, after due diligence and deliberations, the City Council finds that it is necessary and proper for good government, peace, and order of the City of Leonard to adopt this ordinance establishing the budget and find it sufficient to satisfy the next year's maintenance and operating expenses and debt obligations for the fiscal year;

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 findings of fact and set forth expressly herein:

SECTION 1:

That the appropriations for the Fiscal year beginning October 1, 2025, and ending September 30, 2026, 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 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, 2025, and ending September 30, 2026. The approved balanced budget total is $3,739,774.

Administrative Fund	$ 1,934,904
Revenue Fund	$ 1,451,600
Debt Fund	$ 353,270
Total Budget	$ 3,739,774

The revised, proposed 2025-2026 fiscal year budget is approved by at least 60% of the council members at an open meeting, and after a duly called public hearing, for the fiscal year beginning October 1, 2025, and ending on September 30, 2026. This budget will be published on the city's website for public access. Expenditure will be authorized in strict compliance with this budget, unless otherwise approved by the Council in compliance with applicable law.

2 ENACTMENT

The City of Leonard's budget for Fiscal Year 2025-2026 shall read in accordance with Attachment "A", which is attached hereto and incorporated into this Ordinance for all intents and purposes.

3 REPEALER

To the extent reasonably 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 budget in the City's official records.

6 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.

7 EFFECTIVE DATE

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

PASSED AND APPROVED this, the 23rd day of September 2025, by the Council of the City of Leonard, Fannin County, Texas;

APPROVED:

Michael Pye, Mayor

ATTEST:

Melissa Verde, City Secretary

City of Leonard
Fannin County, Texas

Fiscal Year 2025-2026
Approved Budget

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

1. INCREASE IN REVENUE

This budget will raise more total property taxes than last year's budget by $27,216, which is a 2.58% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $19,239.

2. RECORD VOTE

	AYE	NAY	ABSTAIN	MOTION	SECOND
Al Stephens	✓				
Billy Wayne Martin	✓			✓	
Bobby Hanson	✓				
Darrell Grintz	✓				
Charles Wrenn	✓				✓

3. MUNICIPAL PROPERTY TAX RATES

Property Tax Rates for Comparison (per $100 taxable value)	2024-2025	2025-2026
A. Property Tax Rate (Approved)	$0.549594	$0.538050
B. No-New-Revenue Rate	$0.422720	$0.529257
C. No-New-Revenue Maintenance and Operations Tax Rate	$0.371842	$0.350309
D. Voter-Approval Tax Rate	$0.549594	$0.538050
E. Debt Rate	$0.187752	$0.175481

4. DEBT OBLIGATIONS

The property tax revenue to be raised for debt service is $353,270, and will, when combined with additional revenues and unencumbered funds, pay the city's debt obligations for the ensuing year, which are $672,683.79.

ATTACHMENT "A"

City of Leonard

Fiscal Budget 2025-2026

(Approved 9/23/25)

The proposed budget will raise more total property taxes than last year's budget by $27,216, a 2.58% increase, and of that amount $19,239 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF LEONARD
FISCAL BUDGET 2025-2026
APPROVED 9/23/25

GENERAL FUND (01) ADMINISTRATIVE

Total Taxable Value	*$*	*201,315,084*	
M&O Tax Rate	*$*	*0.362569*	*per $100 of taxable value*
Total Proposed Tax Rate	*$*	*0.538050*	*per $100 of taxable value*

**This budget assumes the maintenance & operating rate equal to the Voter-Approval M&O Rate.*

	PREVIOUS YEARS		***CURRENT YEAR***			***FUTURE***		
	2023 ACTUAL	**2024 ACTUAL**	**2025 APPROVED BUDGET**	**YTD ACTUAL 7/31/2025**	**PROJECTED EOY FY25**	**2026 BUDGET PROPOSED**	**Difference compared to 2025 approved budget**	**Percent difference %**
GENERAL FUND REVENUES								
Advalorem	$ 610,560	$ 793,237	$ 696,596	$ 624,203	$ 630,000	$ 729,906	$ 33,310	4.78%
Franchise- TNMPC	$ 71,681	$ 72,084	$ 69,000	$ 71,611	$ 71,611	$ 71,610	$ 2,610	3.78%
Franchise- ATMOS	$ 22,351	$ 20,600	$ 20,000	$ 21,750	$ 21,749	$ 21,749	$ 1,749	8.75%
Franchise- Verizon (Frontier)	$ 2,030	$ 1,822	$ 1,680	$ 1,529	$ 1,529	$ 1,200	$ (480)	-28.57%
Franchise- Telecommunications	$ 487	$ 419	$ 379	$ 311	$ 373	$ 320	$ (59)	-15.57%
Sales Tax - Merchant	$ 328,416	$ 358,136	$ 371,517	$ 330,545	$ 396,654	$ 450,000	$ 78,483	21.13%
Sales Tax - Mixed Beverage	$ 2,230	$ 2,061	$ 2,200	$ 1,628	$ 1,953	$ 1,800	$ (400)	-18.18%
OTHER INCOME- REPEATER		$ 61,408	$ -	$ -	$ -		$ -	0.00%
Rent Income - Post Office	$ 54,378	$ 54,378	$ 54,378	$ 45,315	$ 54,378	$ 54,378	$ -	0.00%
Rent Income - JP's Office	$ 4,200	$ 4,200	$ 4,200	$ 3,500	$ 4,200	$ 4,200	$ -	0.00%
Professional Fees Reimb (LISD)		$ 63,313	$ -	$ -	$ -		$ -	0.00%
Professional Fees Reimb (Leo.Cro.)		$ -	$ -	$ -	$ -		$ -	0.00%
LEOSE PD Training Fund	$ 861	$ -	$ -	$ -	$ -		$ -	0.00%
Municipal Court Bldg Security Fund	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
Municipal Court Technology Fund	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
MunCourt Revenue	$ 53,046	$ 37,260	$ 36,000	$ 25,847	$ 31,016	$ 30,000	$ (6,000)	-16.67%
Municipal Court Child Safety Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
P&Z Fees	$ 1,609	$ 2,173	$ 1,000	$ 29,354	$ 35,225	$ 25,000	$ 24,000	2400.00%
Permit FEES ONLY	$ 63,250	$ 69,188	$ 38,000	$ 63,364	$ 76,037	$ 60,000	$ 22,000	57.89%
TRASH SERVICE REVENUE	$ 257,526	$ 308,813	$ 328,000	$ 275,830	$ 330,996	$ 330,000	$ 2,000	0.61%
INSPECTIONS FEES ONLY	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
FD County Runs	$ 11,938	$ 11,938	$ 11,938	$ 8,954	$ 10,744	$ 11,938	$ -	0.00%
Other Income- NTMWD	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ -	0.00%
Insurance Reimbursement	$ 16,718	$ 64,775	$ -	$ -	$ -		$ -	0.00%
Transfer from Reserve Fund	$ -				$ -		$ -	0.00%
HUD Pilot	$ 10,458	$ 10,457	$ 10,458	$ 10,457	$ 10,457	$ 10,457	$ (1)	-0.01%
City Dump / Brush Revenue / Open Top Rentals	$ 16,915	$ 8,264	$ 5,100	$ 3,355	$ 4,026	$ 5,100	$ -	0.00%
Other Income	$ 62,835	$ 78,741	$ -	$ 59,528	$ 71,434	$ -	$ -	0.00%
Interest	$ 16,677	$ 12,974	$ 15,600	$ 6,246	$ 7,495	$ 8,000	$ (7,600)	-48.72%
Credit Card Fee Income	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
Library Income	$ 6,430	$ 343	$ 300	$ 145	$ 173	$ 160	$ (140)	-46.67%
Donations- Parks			$ -	$ -	$ -		$ -	0.00%
Donations- Animal Control			$ -	$ -	$ -		$ -	0.00%
Donations- Police Dept	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
Animal Registration Fees	$ 48	$ 114	$ -	$ 20	$ 24	$ 20	$ 20	0.00%
Proceeds	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
Local Truancy Prevention Fund	$ 1,767	$ 1,189	$ -	$ 881	$ 1,058	$ 1,000	$ 1,000	0.00%
Municipal Jury Fund	$ 35	$ 24	$ -	$ 17	$ 20	$ 20	$ 20	0.00%
Municipal Court Time Payment Reimbursement	$ -		$ -	$ -	$ -		$ -	0.00%
Time Payment Fee	$ 949	$ 964	$ -	$ 782	$ 938	$ 799	$ 799	0.00%
Omnibase Reimbursement Fee	$ 133	$ 220	$ -	$ 276	$ 332	$ 350	$ 350	0.00%
Grant Revenue	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
RV Park Revenue	$ 37,623	$ 28,580	$ 25,000	$ 30,100	$ 36,120	$ 30,000	$ 5,000	20.00%
Other Income- LCDC Kiwanis	$ 51,015	$ 16,880	$ -	$ -	$ -		$ -	0.00%
Pavilion Revenue	$ 450	$ 250	$ 250	$ 350	$ 420	$ 300	$ 50	20.00%
Donations- Parks	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
building inspection fees	$ 9,047	$ 99,189	$ 49,000	$ 56,001	$ 67,201	$ 55,000	$ 6,000	12.24%
Code Enforcement Fines	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
PD Grant Proceeds	$ 76,549	$ 7,677	$ -	$ -	$ -		$ -	0.00%
PD grant revenue	$ 8,420	$ -	$ -	$ -	$ -		$ -	0.00%
PD Records Revenue	$ 220	$ 84	$ -	$ 152	$ 182	$ 150	$ 150	0.00%
TRANSFER FROM COURT FUNDS		$ 2,000	$ -	$ 1,447	$ 1,737	$ 1,447	$ 1,447	0.00%
Fire Dept Grant Income	$ 8,969	$ 20,000	$ -	$ -	$ -		$ -	0.00%
Donations- Fire Dept	$ 455	$ -	$ -	$ -	$ -		$ -	0.00%
Other Income- LCDC Project	$ 3,136	$ -	$ -	$ -	$ -		$ -	0.00%
CULVERT REVENUE	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
transfer from debt service	$ 104,747				$ -		$ -	0.00%
TOTAL GENERAL FUND REVENUES	**$ 1,948,158**	**$ 2,243,754**	**$ 1,770,596**	**$ 1,703,497**	**$ 1,898,082**	**$ 1,934,904**	**$ 164,308**	**9.28%**

CITY OF LEONARD
FISCAL BUDGET 2025-2026
APPROVED 9/23/25

	2023 ACTUAL	2024 ACTUAL	2025 APPROVED BUDGET	YTD ACTUAL 7/31/2025	PROJECTED EOY FY25	2026 BUDGET PROPOSED	Difference compared to 2025 approved budget	Percent difference %
ADMINISTRATIVE EXPENDITURES								
PURCHASE EQUIPMENT	$ 13,579	$ 3,161	$ 3,000	$ 10,296	$ 12,355	$ 3,000	$ -	0.00%
EMERGENCY EQUIPMENT	$ -	$ 67,948	$ -	$ 2,500	$ 3,000		$ -	0.00%
R&M BUILDING	$ 28,350	$ 20,171	$ 4,500	$ 18,028	$ 21,634	$ 8,500	$ 4,000	88.89%
R&M EQUIPMENT	$ 433	$ 772	$ 4,000	$ 1,726	$ 2,071	$ 4,000	$ -	0.00%
TECH CONTRACTS/IT	$ 1,608	$ 2,658	$ 1,560	$ 3,526	$ 4,232	$ 4,155	$ 2,595	166.35%
contract/ printer/copier	$ 3,615	$ 3,350	$ 3,600	$ 2,491	$ 2,989	$ 3,100	$ (500)	-13.89%
contract	$ 545		$ -	$ -	$ -		$ -	0.00%
Subscription/ Fundview	$ 11,057	$ 13,698	$ 14,000	$ 11,808	$ 14,169	$ 14,000	$ -	0.00%
contract/ GreatAmerica	$ 30				$ -		$ -	0.00%
subscriptions	$ 7,590	$ 24,488	$ 8,500	$ 8,298	$ 9,957	$ 8,500	$ -	0.00%
UNIFORMS			$ -	$ 450	$ 540	$ 900	$ 900	0.00%
FUEL	$ 79	$ 1,004	$ 750	$ 898	$ 1,077	$ 1,000	$ 250	33.33%
POSTAGE	$ 1,469	$ 1,239	$ 1,000	$ 1,754	$ 2,105	$ 2,300	$ 1,300	130.00%
OFFICE SUPPLIES	$ 4,681	$ 2,106	$ 2,500	$ 2,500	$ 3,000	$ 3,000	$ 500	20.00%
JANITORIAL SUPPLIES	$ 1,070	$ 79	$ 420	$ 547	$ 656	$ 800	$ 380	90.48%
UTILITIES	$ 7,409	$ 20,623	$ 5,327	$ 7,564	$ 9,077	$ 9,066	$ 3,739	70.19%
FUEL & OIL			$ -	$ 104	$ -		$ -	0.00%
SALARIES	$ 194,564	$ 232,635	$ 241,234	$ 195,859	$ 235,031	$ 294,748	$ 53,514	22.18%
TMRS	$ 7,809	$ 11,603	$ 14,474	$ 11,317	$ 13,581	$ 18,326	$ 3,852	26.61%
HEALTH INSURANCE	$ 25,884	$ 31,055	$ 52,063	$ 37,149	$ 44,578	$ 52,163	$ 100	0.19%
OPERATING SUPPLIES	$ 4,876	$ 7,075	$ 5,000	$ 4,151	$ 4,982	$ 5,000	$ -	0.00%
FANNIN CO CHILDREN'S CENTER	$ 2,092	$ -	$ 2,092	$ -	$ -	$ 2,092	$ -	0.00%
TELEPHONE	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
CELL PHONES	$ 1,652	$ 1,755	$ 1,850	$ 1,664	$ 1,997	$ 1,850	$ -	0.00%
INSURANCE BUILDINGS	$ 1,467	$ 1,255	$ 1,517	$ 1,517	$ 1,517	$ 1,785	$ 268	17.67%
GENERAL LIABILITY	$ 1,268	$ 379	$ 432	$ 520	$ 520	$ 616	$ 184	42.59%
WORKERS COMP	$ 6,562	$ 7,170	$ 4,711	$ 3,779	$ 3,779	$ 3,952	$ (759)	-16.11%
ERRORS & OMISSIONS	$ 1,845	$ 2,527	$ 1,988	$ 2,929	$ 2,929	$ 2,676	$ 688	34.61%
CONTRACT LABOR	$ 4,325	$ 5,894	$ 6,540	$ 4,488	$ 5,386	$ 6,540	$ -	0.00%
PEST CONTROL	$ 600	$ 975	$ 975	$ 600	$ 720	$ 975	$ -	0.00%
TRAINING/ SEMINARS/Meals/Travel	$ 952	$ 3,044	$ 3,000	$ 99	$ 119	$ 3,000	$ -	0.00%
TRAINING/ SEMINARS - COUNCIL	$ 480	$ -	$ 1,500	$ 455	$ 546	$ 1,500	$ -	0.00%
DUES/ SUBSCRIPTIONS	$ 2,410	$ 502	$ -	$ 850	$ 1,020	$ 1,200	$ 1,200	0.00%
CC - TRANSACTIONS	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
ACCOUNTING & AUDIT	$ 8,640	$ 27,750	$ 14,750	$ 13,975	$ 14,750	$ 14,750	$ -	0.00%
BANK CHARGES	$ 112	$ -	$ 125	$ 50	$ 60	$ 125	$ -	0.00%
other expense	$ 1,016	$ 2,305	$ 1,000	$ 1,331	$ 1,597	$ 1,000	$ -	0.00%
ATTORNEYS FEES PSA S2LD LANG.EST.		$ 1,526	$ -	$ -	$ -		$ -	0.00%
ATTORNEYS FEES PSA ESTATES		$ 912	$ -	$ (276)	$ -		$ -	0.00%
ATTORNEYS FEE TIGER CROSSING	$ 54,102	$ 2,109	$ -	$ 2,863	$ -		$ -	0.00%
ATTORNEYS FEES LEO CROS		$ 6,007	$ -	$ -	$ -		$ -	0.00%
ATTORNEYS FEES LISD		$ -	$ -	$ -	$ -		$ -	0.00%
ATTORNEYS FEES		$ 39,680	$ 36,000	$ 62,439	$ 74,927	$ 80,000	$ 44,000	122.22%
PUBLICATIONS	$ 3,716	$ 3,338	$ 3,000	$ 1,926	$ 2,311	$ 3,000	$ -	0.00%
TAX COLL/APPR FEES	$ 29,145	$ 35,711	$ 36,640	$ 42,807	$ 51,368	$ 36,640	$ -	0.00%
TRASH SERVICE EXPENSE	$ 265,007	$ 282,663	$ 264,055	$ 240,883	$ 289,060	$ 264,055	$ -	0.00%
ENGINEERING SERVICES (TIGER CROSSING)	$ 18,900	$ 3,968	$ -	$ 2,210	$ -		$ -	0.00%
ENGINEERING SERVICES		$ 14,628	$ 17,880	$ 3,593	$ 4,311	$ 5,000	$ (12,880)	-72.04%
ELECTION EXPENSE	$ -	$ 4,612	$ 4,400	$ 4,880	$ 5,856	$ 5,000	$ 600	13.64%
CHRISTMAS PARTY	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
PAYROLL TAXES	$ 14,914	$ 17,698	$ 18,783	$ 14,932	$ 17,919	$ 20,708	$ 1,925	10.25%
TWC UNEMPLOYMENT	$ 217	$ 783	$ 468	$ 403	$ 484	$ 468	$ -	0.00%
ORDINANCE CODIFICATION	$ 1,633	$ 1,195	$ 1,600	$ 1,564	$ 1,877	$ 1,600	$ -	0.00%
transfer cash out	$ -	$ -	$ -	$ -	$ -		$ -	0.00%
Reimb Ridge Eng Expenses			$ -	$ -	$ -		$ -	0.00%
Reimb Eng Expenses- Lang.Est.			$ -	$ -	$ -		$ -	0.00%
REIMBURSIBLE ENGINEERING	$ 1,340	$ 21,545	$ -	$ 5,160	$ 6,192		$ -	0.00%
TOTAL ADMINISTRATION EXPENDITURES	**$ 737,044**	**$ 933,595**	**$ 785,234**	**$ 736,606**	**$ 874,277**	**$ 891,090**	**$ 105,856**	**13.48%**

PARKS EXPENDITURES								
PURCHASE EQUIPMENT	$ -	$ 12,959	$ 300	$ -	$ -	$ 300	$ -	0.00%
R&M VEHICLES		$ -	$ -	$ 137	$ 164	$ 300	$ 300	0.00%
R&M BUILDING	$ -	$ -	$ -	$ 120	$ 144	$ 160	$ 160	0.00%
R&M EQUIPMENT	$ 778	$ 2,385	$ 2,500	$ 2,007	$ 2,408	$ 2,500	$ -	0.00%
KIWANIS PARK PROJECT EXPENSE	$ 83,728	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
PARK MAINTENANCE	$ 13,676	$ 15,481	$ 10,000	$ 11,607	$ 13,929	$ 10,000	$ -	0.00%
FUEL & OIL	$ 636	$ -	$ 350	$ 278	$ 333	$ 350	$ -	0.00%

CITY OF LEONARD
FISCAL BUDGET 2025-2026
APPROVED 9/23/25

	2023 ACTUAL	2024 ACTUAL	2025 APPROVED BUDGET	YTD ACTUAL 7/31/2025	PROJECTED EOY FY25	2026 BUDGET PROPOSED	Difference compared to 2025 approved budget	Percent difference %
JANITORIAL SUPPLIES	$ 148	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
UTILITIES	$ 21,156	$ 13,981	$ 12,920	$ 13,039	$ 15,647	$ 12,920	$ -	0.00%
OPERATING SUPPLIES	$ 1,713	$ 3,571	$ 1,200	$ 1,528	$ 1,833	$ 1,200	$ -	0.00%
INSURANCE BUILDINGS	$ 1,467	$ 1,255	$ 1,517	$ 1,517	$ 1,820	$ 1,785	$ 268	17.67%
CONTRACT LABOR		$ 4,294	$ -	$ 3,580	$ 4,296	$ 3,328	$ 3,328	0.00%
OTHER EXPENSE		$ -	$ -	$ 112	$ 134	$ 149	$ 149	0.00%
ENGINEERING SERVICES		$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL PARKS- EXPENDITURES	**$ 123,302**	**$ 53,925**	**$ 28,787**	**$ 33,924**	**$ 40,708**	**$ 32,992**	**$ 4,205**	**14.61%**

CODE ENFORCEMENT EXPENDITURES								
PURCHASE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
subscription/ fundview	$ 700	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
POSTAGE	$ 280	$ 213	$ 335	$ 160	$ 192	$ 300	$ (35)	-10.45%
OFFICE SUPPLIES	$ 173	$ 40	$ 180	$ -	$ -	$ 180	$ -	0.00%
contract labor - code enforcement inspections	$ 9,200	$ 8,477	$ 8,400	$ 7,000	$ 8,400	$ 8,400	$ -	0.00%
INSPECTIONS- BUREAU VERITAS (B&P)	$ 53,320	$ 180,043	$ 49,000	$ 57,714	$ 69,256	$ 49,000	$ -	0.00%
Training/ Seminars			$ -	$ -	$ -		$ -	0.00%
OTHER EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Reimbursible Engineering Expenses LISD			$ -	$ 2,070	$ 2,484		$ -	0.00%
TOTAL CODE ENFORCEMENT EXPENDITURES	**$ 63,673**	**$ 188,773**	**$ 57,915**	**$ 66,944**	**$ 80,333**	**$ 57,880**	**$ (35)**	**-0.06%**

ANIMAL CONTROL CONTRACT								
PURCHASE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
r&m equipment	$ 312	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
JANITORIAL SUPPLIES		$ -	$ -		$ -		$ -	0.00%
OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
ANIMAL CONTROL CONTRACT	$ 16,800	$ 18,000	$ 18,000	$ 15,000	$ 18,000	$ 18,000	$ -	0.00%
TOTAL ANIMAL CONTROL EXPENDITURES	**$ 17,112**	**$ 18,000**	**$ 18,000**	**$ 15,000**	**$ 18,000**	**$ 18,000**	**$ -**	**0.00%**

POLICE DEPARTMENT EXPENDITURES								
PURCHASE EQUIPMENT	$ 14,955	$ 7,490	$ 8,000	$ 22,269	$ 22,269	$ 8,000	$ -	0.00%
PURCHASE VEHICLES	$ 77	$ 77,369	$ -	$ -	$ -	$ -	$ -	0.00%
R&M VEHICLES	$ 16,443	$ 11,798	$ 15,000	$ 19,123	$ 19,123	$ 20,000	$ 5,000	33.33%
r&m building	$ 43	$ 7,216	$ 500	$ -	$ -	$ 500	$ -	0.00%
R&M EQUIPMENT	$ 1,990	$ -	$ 2,500	$ 300	$ 360	$ 2,500	$ -	0.00%
Maintenance/Inspections			$ -	$ -	$ -		$ -	0.00%
TECH CONTRACTS	$ 250	$ 2,422	$ 250	$ 2,124	$ 2,549	$ 2,000	$ 1,750	700.00%
contract/ printer-copier	$ 1,737	$ 1,896	$ 1,920	$ 2,090	$ 2,508	$ 2,000	$ 80	4.17%
LEXIS NEXIS	$ 4,490	$ 2,345	$ 2,558	$ 3,924	$ 4,709	$ 4,000	$ 1,442	56.37%
subscriptions/fundview	$ 366	$ -	$ 523	$ -	$ -	$ 523	$ -	0.00%
CONTRACT/ GREAT AMERICA	$ -	$ 315	$ -	$ -	$ -	$ -	$ -	0.00%
SUBSCRIPTION/ KOLOGIC	$ 2,061	$ 501	$ 2,100	$ 2,807	$ 2,807	$ 2,807	$ 707	33.67%
SUBSCRIPTION/ LEADSONLINE	$ -	$ 2,763	$ 700	$ 2,304	$ 2,765	$ 2,765	$ 2,065	295.00%
UNIFORMS	$ 3,947	$ 3,157	$ 3,750	$ 3,300	$ 3,960	$ 3,750	$ -	0.00%
FUEL & OIL	$ 17,684	$ 15,661	$ 15,000	$ 14,384	$ 17,260	$ 16,000	$ 1,000	6.67%
POSTAGE	$ 145	$ 79	$ 96	$ 220	$ 264	$ 500	$ 404	420.83%
OFFICE SUPPLIES	$ 1,502	$ 1,121	$ 1,348	$ 1,291	$ 1,550	$ 1,348	$ -	0.00%
JANITORIAL SUPPLIES	$ -	$ 285	$ 360	$ -	$ -	$ 360	$ -	0.00%
UTILITIES	$ 1,401	$ -	$ 1,400	$ -	$ -	$ 1,400	$ -	0.00%
SALARIES	$ 363,949	$ 386,150	$ 417,500	$ 320,981	$ 385,178	$ 423,321	$ 5,821	1.39%
TMRS- EMPLOYER EXPENSE ONLY	$ 14,698	$ 19,230	$ 25,050	$ 18,514	$ 22,217	$ 28,659	$ 3,609	14.41%
HEALTH INSURANCE	$ 77,648	$ 81,474	$ 78,095	$ 64,182	$ 77,018	$ 78,245	$ 150	0.19%
OPERATING SUPPLIES	$ 5,461	$ 584	$ 3,000	$ 2,795	$ 3,354	$ 3,000	$ -	0.00%
GRANT EXPENSE- VESTS		$ 7,112	$ -	$ -	$ -	$ -	$ -	0.00%
TELEPHONE	$ (44)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
CELL PHONES	$ 5,638	$ 5,965	$ 5,630	$ 5,611	$ 6,733	$ 5,630	$ -	0.00%
INSURANCE BUILDINGS	$ -	$ 1,255	$ 1,355	$ 1,517	$ 1,517	$ 1,785	$ 430	31.73%
INSURANCE AUTOS LIABILITY	$ 1,358	$ 872	$ 1,348	$ 1,348	$ 1,348	$ 1,662	$ 314	23.29%
INSURANCE AUTO PHYSICAL DAMAGE	$ 1,153	$ 944	$ 1,396	$ 1,396	$ 1,396	$ 1,759	$ 363	26.00%
LAW ENFORCEMENT LIABILITY	$ -		$ -	$ -	$ -	$ 6,055	$ 6,055	0.00%
GENERAL LIABILITY	$ 3,273	$ 5,379	$ 5,787	$ 5,787	$ 5,787	$ 616	$ (5,171)	-89.36%
INSURANCE WORKERS COMP	$ 4,349	$ 7,727	$ 4,711	$ 4,711	$ 4,710	$ 3,952	$ (759)	-16.11%
INSURANCE E&O	$ 2,120	$ 1,752	$ 1,988	$ 1,988	$ 1,988	$ 2,676	$ 688	34.61%
TRAINING/ SEMINARS	$ 1,995	$ 2,312	$ 2,106	$ 3,161	$ 3,161	$ 3,000	$ 894	42.45%

	2023 ACTUAL	2024 ACTUAL	2025 APPROVED BUDGET	YTD ACTUAL 7/31/2025	PROJECTED EOY FY25	2026 BUDGET PROPOSED	Difference compared to 2025 approved budget	Percent difference %
LEOSE PD TRAINING FUND	$ 25	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
INVESTIGATION FEES	$ 455	$ 152	$ 240	$ -	$ -	$ -	$ (240)	-100.00%
spring bash exp	$ 750	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
PAYROLL TAXES	$ 27,860	$ 29,559	$ 29,606	$ 24,505	$ 29,406	$ 31,000	$ 1,394	4.71%
TWC UNEMPLOYMENT	$ 52	$ 803	$ 63	$ 535	$ 642	$ 650	$ 587	931.75%
POLICE CAR - PRINCIPAL (Paid DS)	$ 22,910	$ 13,591	$ -	$ -	$ -	$ -	$ -	0.00%
POLICE CAR - INTEREST (Paid DS)	$ 1,466	$ 4,560	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL POLICE DEPT EXPENDITURES	**$ 602,207**	**$ 703,840**	**$ 633,880**	**$ 531,168**	**$ 624,579**	**$ 660,463**	**$ 26,583**	**4.19%**

MUNICIPAL COURT EXPENDITURES								
subscription/ fundview	$ 3,109	$ 2,967	$ 3,109	$ 3,185	$ 3,822	$ 4,247	$ 1,138	36.60%
SUBSCRIPTIONS/ LICENSES	$ -	$ 250	$ 350	$ 556	$ 667	$ 741	$ 391	111.71%
subscription/ copsync	$ 1,200	$ 3,437	$ 2,237	$ -	$ -		$ (2,237)	-100.00%
FUEL & OIL			$ -	$ 157	$ 189	$ 182	$ 182	0.00%
POSTAGE	$ 824	$ 738	$ 420	$ 366	$ 439	$ 488	$ 68	16.19%
OFFICE SUPPLIES	$ 242	$ 254	$ 350	$ 96	$ 115	$ 127	$ (223)	-63.71%
OPERATING SUPPLIES	$ 25	$ 227	$ 180	$ -	$ -	$ 180	$ -	0.00%
TRAINING/ SEMINARS/Meals/Travel- LAW	$ 709	$ 1,313	$ 1,500	$ 780	$ 936	$ 1,500	$ -	0.00%
STATE CRIMINAL COST	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
MUNCOURT JUDGE - CONTRACT	$ 6,000	$ 6,000	$ 6,000	$ 5,300	$ 6,360	$ 6,000	$ -	0.00%
MUNCOURT PROSECUTOR - CONTRACT	$ 4,950	$ 5,400	$ 5,400	$ 4,950	$ 5,940	$ 5,400	$ -	0.00%
JURY FEES	$ -	$ -	$ -	$ 40	$ 48	$ 60	$ 60	0.00%
MUNCOURT BLDG SECURITY EXP		$ 3,066	$ -	$ 160	$ 191	$ 160	$ 160	0.00%
MUNCOURT TECHNOLOGY EXP		$ 2,000	$ -	$ 1,288	$ 1,545	$ 1,287	$ 1,287	0.00%
MUNCOURT CHILD SAFETY EXP		$ -	$ -	$ -	$ -	$ -	$ -	0.00%
JUVENILE DELINQUENCY PREVENTION		$ -	$ -	$ -	$ -		$ -	0.00%
MUNCOURT OMNIBASE FTA	$ 72	$ 210	$ 200	$ 240	$ 288	$ 288	$ 88	44.00%
TOTAL MUNICIPAL COURT EXPENDITURES	**$ 17,132**	**$ 25,862**	**$ 19,746**	**$ 17,116**	**$ 20,540**	**$ 20,660**	**$ 914**	**4.63%**

FIRE DEPARTMENT EXPENDITURES								
PURCHASE EQUIPMENT	$ 19,874	$ 15,834	$ 10,000	$ 17,668	$ 21,202	$ 10,000	$ -	0.00%
R&M VEHICLES	$ 11,680	$ 10,310	$ 5,000	$ 2,775	$ 3,330	$ 5,000	$ -	0.00%
R&M BUILDING	$ 21,495	$ 270	$ 500	$ 924	$ 1,109	$ 8,500	$ 8,000	1600.00%
R&M EQUIPMENT	$ 1,545	$ 2,930	$ 4,000	$ 1,419	$ 1,703	$ 4,000	$ -	0.00%
MAINTENANCE / INSPECTIONS	$ 215	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
EMERGENCY SVCS BLDG LEASE	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	0.00%
subscription	$ 1,795	$ 1,501	$ 1,795	$ 1,650	$ 1,980	$ 1,795	$ -	0.00%
FUEL & OIL	$ 2,488	$ 1,552	$ 2,000	$ 1,002	$ 1,203	$ 2,000	$ -	0.00%
FIRE GRANT EXPENSES		$ -	$ -	$ -	$ -	$ -	$ -	0.00%
INSURANCE BUILDINGS	$ 1,467	$ 1,355	$ 1,517	$ 1,517	$ 1,517	$ 1,785	$ 268	17.67%
INSURANCE AUTOS	$ 1,358	$ 1,264	$ 1,348	$ 1,348	$ 1,348	$ 1,662	$ 314	23.29%
INSURANCE AUTO PHYSICAL DAMAGE	$ 1,153	$ 1,223	$ 1,396	$ 1,396	$ 1,396	$ 1,759	$ 363	26.00%
INSURANCE GENERAL LIABILITY	$ -	$ -	$ -	$ 432	$ 432	$ -	$ -	0.00%
INSURANCE WORKERS COMP	$ 4,349	$ 5,523	$ 4,711	$ 4,711	$ 4,711	$ 3,952	$ (759)	-16.11%
INSURANCE E&O		$ 1,752	$ -	$ -	$ -	$ -	$ -	0.00%
TRAINING/ SEMINARS	$ 7,984	$ -	$ 8,650	$ -	$ -	$ 8,650	$ -	0.00%
PENSIONS - FIRE	$ 720	$ 1,000	$ 720	$ 720	$ 720	$ 960	$ 240	33.33%
FIRE TRUCK - PRINCIPAL (Paid DS)	$ 19,621	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
FIRE TRUCK - INTEREST (Paid DS)	$ 7,226	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
REIMBURSIBLE GRANT EXPENSES		$ 23,695	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL FIRE EXPENDITURES	**$ 102,969**	**$ 98,210**	**$ 41,637**	**$ 35,562**	**$ 40,649**	**$ 50,063**	**$ 8,426**	**20.24%**

LIBRARY EXPENDITURES								
PURCHASE EQUIPMENT		$ -	$ -	$ -	$ -		$ -	0.00%
R&M BUILDING	$ 21,510	$ 8,818	$ 5,000	$ 858	$ 1,029	$ 13,000	$ 8,000	160.00%
TECH CONTRACTS	$ -	$ -	$ -	$ 250	$ 300	$ 350	$ 350	0.00%
CONTRACT/ PRINTER-COPIER	$ 1,008	$ 844	$ 696	$ 262	$ 314	$ 350	$ (346)	-49.71%
MAINT. AGREEMENTS/ CONTRACTS	$ -	$ -			$ -	$ -	$ -	0.00%
RICOH	$ -	$ -			$ -	$ -	$ -	0.00%
TOSHIBA	$ -	$ -			$ -	$ -	$ -	0.00%
BOOK SYSTEMS	$ 695	$ 695	$ 695	$ 729	$ 875	$ 1,000	$ 305	43.88%
SIGNAGE			$ -	$ 525	$ 630	$ 700	$ 700	0.00%
OFFICE SUPPLIES	$ (14)	$ 62	$ 50	$ 40	$ 48	$ 150	$ 100	200.00%
JANITORIAL SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
UTILITIES	$ 3,871	$ 3,489	$ 2,289	$ 2,944	$ 3,533	$ 2,549	$ 260	11.36%

CITY OF LEONARD
FISCAL BUDGET 2025-2026
APPROVED 9/23/25

	2023 ACTUAL	2024 ACTUAL	2025 APPROVED BUDGET	YTD ACTUAL 7/31/2025	PROJECTED EOY FY25	2026 BUDGET PROPOSED	Difference compared to 2025 approved budget	Percent difference %
SALARIES	$ 30,828	$ 33,645	$ 35,274	$ 25,578	$ 30,694	$ 39,000	$ 3,726	10.56%
OPERATING SUPPLIES	$ -	$ 11	$ -	$ 246	$ 295	$ 400	$ 400	0.00%
TELEPHONE	$ (44)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
INSURANCE BUILDINGS	$ 1,467	$ 1,355	$ 1,517	$ 1,517	$ 1,517	$ 1,785	$ 268	17.67%
INSURANCE WORKERS COMP	$ 4,349	$ 5,523	$ 4,711	$ 4,711	$ 4,711	$ 3,952	$ (759)	-16.11%
PAYROLL TAXES	$ 2,365	$ 2,632	$ 2,239	$ 1,971	$ 2,365	$ 3,090	$ 851	38.01%
TWC UNEMPLOYMENT	$ 15	$ 771	$ 27	$ 149	$ 179	$ 468	$ 441	1633.33%
TOTAL LIBRARY EXPENDITURES	**$ 66,050**	**$ 57,845**	**$ 52,498**	**$ 39,779**	**$ 46,489**	**$ 66,794**	**$ 14,296**	**27.23%**
STREETS EXPENDITURES								
PURCHASE EQUIPMENT	$ 1,500	$ -	$ 1,500	$ 460	$ 552	$ 1,500	$ -	0.00%
r&m vehicles	$ 185	$ 1,049	$ 1,260	$ -	$ -	$ 1,260	$ -	0.00%
r&m culverts	$ 3,500	$ -	$ -	$ 67	$ 80	$ -	$ -	0.00%
R&M STREETS - **In Addition to Dedicated Sales Tax Fund**	$ 75,999	$ 57,319	$ 100,000	$ 83,604	$ 100,325	$ 100,000	$ -	0.00%
R&M EQUIPMENT	$ 3,318	$ 1,620	$ 1,800	$ 180	$ 216	$ 1,800	$ -	0.00%
SIGNAGE			$ -	$ 735	$ 882	$ 1,500	$ 1,500	0.00%
fuel & oil	$ 750	$ -	$ 250	$ -	$ -	$ -	$ (250)	-100.00%
UTILITIES **(Street Lights)**	$ 4,809	$ 14,401	$ 5,040	$ 4,137	$ 4,964	$ 5,040	$ -	0.00%
OPERATING SUPPLIES	$ 13,365	$ 14,805	$ 15,190	$ 6,042	$ 7,250	$ 15,190	$ -	0.00%
REAL & PERSONAL PROPERTY	$ -	$ 1,355	$ 1,517	$ 1,517	$ 1,517	$ 1,785	$ 268	17.67%
AUTOMOBILE LIABILITY	$ -	$ 1,264	$ 1,348	$ 1,348	$ 1,348	$ 1,662	$ 314	23.29%
MOBILE EQUIPMENT	$ -	$ 1,338	$ 1,440	$ 1,440	$ 1,440	$ 1,510	$ 70	4.86%
GENERAL LIABILITY	$ -	$ 379	$ 432	$ 432	$ 432	$ 616	$ 184	42.59%
CONTRACT LABOR		$ 9,925	$ -	$ 3,600	$ 3,600	$ 3,600	$ 3,600	0.00%
SIGNAGE	$ 5,510	$ -	$ 1,500	$ -	$ -	$ 1,500	$ -	0.00%
ASPHALT ZIPPER- PRINCIPAL (Paid DS)	$ 34,651	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
ASPHALT ZIPPER- INTEREST (Paid DS)	$ 7,999	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
PRIOR PERIOD ADJUSTMENT		$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL STREETS EXPENDITURES	**$ 151,586**	**$ 103,455**	**$ 131,277**	**$ 103,562**	**$ 122,607**	**$ 136,963**	**$ 5,686**	**4.33%**
TOTAL GENERAL FUND EXPENDITURES	**$ 1,881,075**	**$ 2,183,505**	**$ 1,768,974**	**$ 1,579,660**	**$ 1,868,182**	**$ 1,934,905**	**$ 165,931**	**9.38%**
NET PROFIT / (LOSS)	**$ 67,083**	**$ 60,249**	**$ 1,622**	**$ 123,837**	**$ 29,900**	**$ (0)**	**$ (1,622)**	**$ (0)**

CITY OF LEONARD
FISCAL BUDGET 2025-2026
APPROVED 9/23/25

CITY OF LEONARD
2025-2026 FISCAL BUDGET
UTILITY FUND (02)
WATER & SEWER

	PREVIOUS YEARS		*CURRENT YEAR*			*FUTURE*		
	2023 ACTUAL	**2024 ACTUAL**	**2025 APPROVED BUDGET**	**YTD ACTUAL 7/31/2025**	**PROJECTED EOY FY25**	**2026 BUDGET PROPOSED**	**Difference compared to 2025 approved budget**	**Percent difference %**
WATER & SEWER REVENUES								
TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$0	-	**$ -**	$0	#DIV/0!
REIMBURSABLE ENGINEERING- DWSRF	$ -	$ 20,313	$ 52,975	$0	-	**$ -**	-$52,975	-100%
Grant Revenue- TDEM DR 478			$ -	$44,288	44,288	**$ -**	$0	#DIV/0!
Transfer from Reserve Fund			$ -	$0	-	**$ -**	$0	#DIV/0!
MONTHLY BILLING	$ 554,414	$ 603,970	$ 657,026	$552,936	663,523	**$ 728,500**	$71,474	11%
LATE CHARGES - WATER	$ 18,675	$ 17,070	$ 12,841	$14,310	17,172	**$ 13,000**	$159	1%
WATER TAP FEES	$ 21,000	$ 15,000	$ 24,000	$60,650	60,650	**$ 60,000**	$36,000	150%
Undistributed Water Revenue	$ (174)	$ 120	$ -	$5,737	6,884	**$ -**	$0	#DIV/0!
Other Income	$ (13,930)	$ 25,907	$ 9,600	$9,094	10,913	**$ 9,600**	$0	0%
INTEREST INCOME - WATER	$ 79,875	$ -	$ -	$0	-	**$ -**	$0	#DIV/0!
BULK WATER SALES	$ 86	$ -	$ -	$57	69	**$ -**	$0	#DIV/0!
DISCONNECT FEES	$ 4,020	$ 3,750	$ 3,420	$1,950	2,340	**$ 2,000**	-$1,420	-42%
REIMBURSABLE ENGINEERING- CWSRF	$ -	$ 69,300	$ -	$0	-	**$ -**	$0	#DIV/0!
TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$0	-	**$ -**	$0	#DIV/0!
MONTHLY BILLING	$ 288,357	$ 384,068	$ 440,565	$410,907	493,088	**$ 578,500**	$137,935	31%
SEWER TAP FEES	$ 15,000	$ 9,000	$ 24,000	$51,100	51,100	**$ 60,000**	$36,000	150%
TOTAL UTILITY FUND REVENUES	**$ 967,323**	**$ 1,148,498**	**$ 1,224,427**	**$1,151,029**	**$ 1,350,027.52**	**$ 1,451,600**	**$227,173**	19%

WATER EXPENSES								
PURCHASE EQUIPMENT	$ 15,787	$ 27,034	$ 10,000	$5,169	6,203	**$ 10,000**	$0	0%
PURCHASE VEHICLES			$ -	$0	-	**$ -**	$0	
R&M VEHICLES	$ 6,972	$ 21,207	$ 7,500	$9,536	11,443	**$ 7,500**	$0	0%
R&M BUILDING	$ 4,462	$ 860	$ -	$0	-	**$ -**	$0	#DIV/0!
R&M EQUIPMENT	$ 13,616	$ 24,883	$ 15,000	$23,532	28,238	**$ 15,000**	$0	0%
Tech Contracts	$ 125	$ -	$ -	$300	360	**$ 300**	$300	#DIV/0!
CONTRACT LABOR		$ 500	$ -	$1,050	1,260	**$ 1,400**	$1,400	#DIV/0!
Subscriptions/ Fundview	$ 8,078	$ 10,153	$ -	$14,374	17,248	**$ 14,374**	$14,374	#DIV/0!
Subscriptions/ METERS	$ -	$ 712	$ 1,214	$2,828	3,394	**$ 2,828**	$1,614	133%
R&M SYSTEMS - WATER	$ 65,410	$ 75,850	$ 75,000	$71,735	86,082	**$ 95,000**	$20,000	27%
R&M TOWER	$ -	$ -	$ -	$0	-	**$ -**	$0	#DIV/0!
WELL REPAIRS - WATER	$ (16,037)	$ -	$ -	$0	-	**$ -**	$0	#DIV/0!
INSPECTION FEES	$ 3,840	$ 5,555	$ 5,000	$2,445	2,934	**$ 3,260**	-$1,740	-35%
CHLORINE & TANK	$ 12,241	$ 10,251	$ 12,000	$11,453	13,744	**$ 14,000**	$2,000	17%
UNIFORMS	$ 2,131	$ 2,687	$ 2,000	$4,362	5,234	**$ 5,000**	$3,000	150%
LAB FEES	$ 9,554	$ 9,346	$ 10,363	$5,320	6,384	**$ 10,000**	-$363	-4%
FUEL & OIL	$ 13,551	$ 11,421	$ 12,000	$9,860	11,832	**$ 12,000**	$0	0%
POSTAGE	$ 4,878	$ 5,078	$ 5,640	$4,779	5,735	**$ 6,000**	$360	6%
UTILITY BILLING PROCESS	$ 5,413	$ 4,198	$ 3,600	$3,411	4,093	**$ 3,600**	$0	0%
UTILITIES	$ 81,637	$ 71,146	$ 71,040	$78,000	93,600	**$ 80,000**	$8,960	13%
SALARIES	$ 190,154	$ 170,278	$ 245,703	$154,090	184,908	**$ 225,436**	-$20,267	-8%
TMRS	$ 7,656	$ 8,053	$ 13,402	$8,873	10,648	**$ 15,262**	$1,860	14%
HEALTH INSURANCE	$ 45,908	$ 41,974	$ 52,063	$40,120	48,145	**$ 52,163**	$100	0%
OPERATING SUPPLIES	$ 53,492	$ 58,319	$ 30,000	$35,203	42,244	**$ 30,000**	$0	0%
TELEPHONE (to become an Air Card)	$ 355	$ -	$ -	$399	479	**$ 600**	$600	#DIV/0!
CELL PHONES	$ 3,666	$ 3,834	$ 2,868	$3,595	4,314	**$ 4,372**	$1,504	52%
REAL & PERSONAL PROPERTY	$ 1,467	$ 233	$ 1,517	$1,517	1,517	**$ 1,785**	$268	18%
AUTOMOBILE LIABILITY	$ 1,358	$ 1,264	$ 1,348	$1,348	1,348	**$ 1,662**	$314	23%
AUTO PHYSICAL DAMAGE	$ 1,153	$ 1,223	$ 1,396	$1,396	1,396	**$ 1,759**	$363	26%
MOBILE EQUIPMENT	$ 1,264	$ 1,338	$ 1,440	$1,440	1,440	**$ 1,510**	$70	5%
GENERAL LIABILITY	$ 451	$ 379	$ 432	$432	432	**$ 616**	$184	43%
WORKERS COMP	$ 4,349	$ 5,523	$ 4,711	$4,711	4,711	**$ 3,952**	-$759	-16%
TRANSFER TO DEBT SERVICE		$ 38,752	$ -	$0	-	**$ -**	$0	#DIV/0!
Mosquito Spraying	$ 350	$ 1,310	$ 350	$1,260	1,512	**$ 600**	$250	71%
TRAINING/ SEMINARS	$ 589	$ 350	$ 2,000	$2,157	2,588	**$ 3,339**	$1,339	67%
TRAINING/ SEMINARS/ MEALS/ TRAVEL	$ 1,433	$ 470	$ -	$609	731	**$ 800**	$800	#DIV/0!
CONSULTING SERVICES	$ -	$ -	$ -	$0	-	**$ -**	$0	#DIV/0!
ENGINEERING SERVICES	$ 8,140	$ -	$ -	$0	-	**$ -**	$0	#DIV/0!
TRANSFER TO GENERAL FUND	$ -	$ -	$ -	$0	-	**$ -**	$0	#DIV/0!
INTEREST EXPENSE	$ 1,806	$ -	$ -	$0	-	**$ -**	$0	#DIV/0!
RED RIVER GWC	$ 6,477	$ 4,216	$ 6,000	$3,391	4,070	**$ 6,000**	$0	0%
PERMIT RENEWAL	$ -	$ 225	$ 300	$6,722	8,066	**$ 7,000**	$6,700	2233%
MONTHLY TRANSFER TO DS		$ -	$ -	$0	83,500	**$ 148,000**	$148,000	#DIV/0!
PAYROLL TAXES	$ 14,509	$ 12,945	$ 17,088	$11,634	13,961	**$ 15,678**	-$1,410	-8%
TWC EMPLOYMENT	$ 27	$ 56	$ 45	$434	521	**$ 588**	$543	1207%
DEBT ISSUANCE COSTS	$ 234,517	$ -	$ -	$0	-	**$ -**	$0	#DIV/0!
BAD DEBT EXPENSE		$ 89	$ -	$0	-	**$ -**	$0	#DIV/0!

CITY OF LEONARD
FISCAL BUDGET 2025-2026
APPROVED 9/23/25

	PREVIOUS YEARS		*CURRENT YEAR*			*FUTURE*		
	2023 ACTUAL	**2024 ACTUAL**	**2025 APPROVED BUDGET**	**YTD ACTUAL 7/31/2025**	**PROJECTED EOY FY25**	**2026 BUDGET PROPOSED**	**Difference compared to 2025 approved budget**	**Percent difference %**
NEW LINES	$ -	$ -	$ -	$0	-	$ -	$0	#DIV/0!
ReimbursIble Engineering	$ 10,865	$ 9,725	$ -	$0	-	$ -	$0	#DIV/0!
ReimbursIble Water System	$ 10,250	$ 2,625	$ -	$0	-	$ -	$0	#DIV/0!
TRANSFER	$ -	$ -	$ -	$0	-	$ -	$0	#DIV/0!
TOTAL WATER EXPENSES	**$ 831,893**	**$ 644,061**	**$ 611,020**	**$527,485**	**$ 714,314.51**	**$ 801,384**	**$190,364**	31%
SEWER EXPENSES								
PURCHASE EQUIPMENT	$ 560	$ 6,761	$ 6,000	$3,484	4,181	**$ 6,000**	$0	0%
PURCHASE VEHICLES			$ -	$0	-	$ -	$0	
R&M VEHICLES	$ 10,632	$ 12,699	$ 10,000	$4,623	5,548	**$ 10,000**	$0	0%
R&M BUILDING	$ 320	$ -	$ -	$0	-	$ -	$0	#DIV/0!
R&M EQUIPMENT	$ 6,815	$ 8,360	$ 5,000	$7,438	8,925	**$ 5,000**	$0	0%
Tech Contracts	$ -	$ -	$ -	$0	-	$ -	$0	#DIV/0!
CONTRACT LABOR		$ 1,974	$ 2,000	$3,175	3,810	**$ 4,000**	$2,000	100%
Subscription/ Fundview	$ 3,000	$ 2,500	$ 3,000	$0	-	**$ 3,000**	$0	0%
R&M SYSTEMS - SEWER	$ 21,878	$ 20,854	$ 25,000	$21,484	25,781	**$ 49,000**	$24,000	96%
INSPECTION FEES	$ 446	$ -	$ 500	$0	-	**$ 500**	$0	0%
CHLORINE & TANK	$ 11,075	$ 17,115	$ 15,000	$14,501	17,401	**$ 18,000**	$3,000	20%
UNIFORMS	$ 2,990	$ 1,815	$ 1,800	$2,502	3,003	**$ 3,000**	$1,200	67%
LAB FEES	$ 12,900	$ 13,517	$ 12,000	$14,243	17,092	**$ 17,000**	$5,000	42%
FUEL & OIL	$ 12,686	$ 13,421	$ 13,000	$5,772	6,926	**$ 10,000**	-$3,000	-23%
UTILITIES	$ 22,344	$ 22,977	$ 20,884	$22,173	26,608	**$ 27,000**	$6,116	29%
SALARIES	$ 192,793	$ 203,271	$ 188,250	$165,846	199,015	**$ 207,113**	$18,863	10%
TMRS	$ 7,849	$ 10,167	$ 10,685	$9,577	11,492	**$ 14,767**	$4,082	38%
HEALTH INSURANCE	$ 42,431	$ 38,695	$ 39,048	$33,593	40,312	**$ 39,122**	$74	0%
OPERATING SUPPLIES	$ 48,294	$ 47,644	$ 45,000	$34,830	41,795	**$ 45,000**	$0	0%
TELEPHONE	$ -	$ -	$ -	$0	-	$ -	$0	#DIV/0!
CELL PHONES	$ 556	$ 1,160	$ 1,448	$842	1,010	**$ 1,000**	-$448	-31%
REAL & PERSONAL PROPERTY	$ 1,467	$ -	$ 1,517	$1,517	1,517	**$ 1,785**	$268	18%
AUTOMOBILE LIABILITY	$ -	$ 1,264	$ 1,348	$1,374	1,374	**$ 1,662**	$314	23%
AUTO PHYSICAL DAMAGE	$ 1,153	$ 1,223	$ 1,396	$1,396	1,396	**$ 1,759**	$363	26%
MOBILE EQUIPMENT	$ 1,264	$ 1,338	$ 1,440	$1,440	1,440	**$ 1,510**	$70	5%
GENERAL LIABILITY	$ 451	$ 379	$ 432	$432	432	**$ 616**	$184	43%
WORKERS COMP	$ 4,349	$ 5,523	$ 4,711	$4,711	4,711	**$ 3,952**	-$759	-16%
SSOI EXPENSE	$ -	$ -	$ -	$0	-	$ -	$0	#DIV/0!
MONTHLY TRANSFER TO DEBT SERVICE		$ 38,748	$ -	$0	-	**$ 148,000**	$148,000	#DIV/0!
TRAINING/ SEMINARS	$ 1,247	$ -	$ 1,200	$623	748	**$ 1,200**	$0	0%
ACCOUNTING & AUDIT	$ -	$ -	$ -	$0	-	$ -	$0	#DIV/0!
BANK CHARGES	$ 115	$ -	$ 115	$0	-	$ -	-$115	-100%
CONSULTING SERVICES	$ 15,625	$ 9,475	$ 12,000	$300	360	**$ 5,000**	-$7,000	-58%
ENGINEERING SERVICES	$ 36	$ -	$ 5,000	$0	-	**$ 5,000**	$0	0%
PERMIT RENEWAL **TCEQ**	$ 4,637	$ 4,637	$ 4,636	$0	-	**$ 4,700**	$64	1%
MONTHLY TRANSFER TO DEBT SERVICE		$ -	$ -	$0	-	$ -	$0	#DIV/0!
PAYROLL TAXES	$ 14,747	$ 15,456	$ 13,623	$12,509	15,011	**$ 15,169**	$1,546	11%
TWC UNEMPLOYMENT	$ 26	$ 31	$ 27	$439	527	**$ 361**	$334	1237%
GTUA	$ -	$ 1,479	$ -	$0	-	$ -	$0	#DIV/0!
NEW LINES	$ 2,600	$ -	$ -	$0	-	$ -	$0	#DIV/0!
Reimbursable Engineering	$ -	$ -	$ -	$0	-	$ -	$0	#DIV/0!
Reimbursable Engineering		$ 31,513	$ -	$0	-	$ -	$0	#DIV/0!
Reimbursable Sewer System	$ 1,500	$ 7,500	$ -	$0	-	$ -	$0	#DIV/0!
DEPRECIATION EXPENSE	$ 134,397	$ -	$ -	$0	-	$ -	$0	#DIV/0!
PENSION EXPENSE	$ (18,294)	$ -	$ -	$0	-	$ -	$0	#DIV/0!
TRANSFERS	$ 1,360,566	$ -	$ -	$0	-	$ -	$0	#DIV/0!
Total Sewer Expenses	**$ 1,923,456**	**$ 541,496**	**$ 446,060**	**$368,823**	**$ 440,414.07**	**$ 650,216**	**$204,156**	45.77%
TOTAL UTILITY FUND EXPENDITURES	**$ 2,755,349**	**$ 1,185,557**	**$ 1,057,080**	**$896,308**	**$1,154,729**	**$ 1,451,600**	**$394,520**	**37.32%**
NET PROFIT / (LOSS)	**$ (1,788,026)**	**$ (37,059)**	**$ 167,347**	**$ 254,721**	**$ 195,299**	**$ -**	**$ (167,347)**	**-100.00%**

CITY OF LEONARD
2025-2026 FISCAL BUDGET
DEBT SERVICE FUND (03)
APPROVED 9/23/25

Debt Rate	*$*	*0.175481*	*per $100 of taxable value*
Taxable Value	*$*	*201,315,084*	
Total Tax Rate	*$*	*0.538050*	
Anticipated Debt Collection Rate		*100.40%*	

DEBT SERVICE (03)	2025-2026 BUDGET PROPOSED
ADVALOREM (ADMINISTRATION REVENUE)	353,270
OTHER INCOME - Utility Revenues	296,000
Unencumbered debt service funds	22,000
Excess collection funds	1,414
	-
TOTAL DEBT SERVICE REVENUES	**672,684**

		2025-2026 BUDGET PROPOSED
M. TWDB Series 2023A 815K CWSRF Project 73925 L1001579	$	9,410
P. TWDB Series 2024B 2.285M DWSRF Project 62964 LF1001707	$	31,266
L. Water Storage Project $1.7M Loan- Cert 2022 Series	$	103,291
G. General Fund- 2018 Fire Truck Loan & Pipe Bursting	$	26,846
G. Utility Fund- Pipe Bursting Equipment	$	6,712
Q. Series 2025 Water Loan $1.2M	$	34,833
J. Jetter & Vac Trailer	$	23,121
K. Ford F150 Police Responder	$	18,151
M. TWDB Series 2023A 815K CWSRF Project 73925 L1001579	$	29,410
N. TWDB Series 2023B 2.035M CWSRF Project 73925 L1001580	$	70,000
Nn. TWDB Series 2023B 2.846M CWSRF Project 73925 LF1001581	$	-
O. TWDB Series 2024A 2.04M DWSRF Project 62964 LF1001708	$	65,000
Pp. TWDB Series 2024B 4.1555M DWSRF Project 62964 LF1001709	$	81,266
L. Water Storage Project $1.7M Loan- Cert 2022 Series	$	45,728
Q. Series 2025 Water Loan $1.2M	$	85,000
I. Asphalt Zipper	$	42,650
TOTAL DEBT SERVICE EXPENDITURES	**$**	**672,684**

NET PROFIT / (LOSS)	**(0)**