



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%

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 %
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%
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NET PROFIT / (LOSS)	\$ 67,083	\$ 60,249	\$ 1,622	\$ 123,837	\$ 29,900	\$ (0)	\$ (1,622)	\$ (0)
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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
FISCAL BUDGET 2025-2026**

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

<i>Debt Rate</i>	\$	0.175481	<i>per \$100 of taxable value</i>
<i>Taxable Value</i>	\$	201,315,084	
<i>Total Tax Rate</i>	\$	0.538050	
<i>Anticipated Debt Collection Rate</i>		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)