City of Leonard
Fiscal Budget 2025-2026
(Proposed)

PUBLIC NOTICE

City of Leonard

Notice of Budget & Tax Rate Hearings

The City of Leonard City Council will hold public hearings to review the 2025-2026 Fiscal Budget and Tax Rate on the following dates, at the indicated locations. Any person may attend and participate in the hearing. The Proposed 2025-2026 Fiscal Budget is available for inspection in its entirety on the city website at www.cityofleonard.net.

Budget Hearing	Tuesday, September 16, 2025; 6:30 PM
	111 West Collin St. Leonard, Texas 75452
Tax Rate Hearing	Tuesday, September 23, 2025; 6:30 PM
	111 West Collin St. Leonard, Texas 75452
Budget Workshop I	Tuesday, September 9, 2025; 2:30 PM
	111 West Collin St. Leonard, Texas 75452
Budget Workshop II	Thursday, September 18, 2025; 10:00 AM
	111 West Collin St. Leonard, Texas 75452

The proposed budget will raise more total property taxes than last year's budget by $343,949, a 32.57% 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
(PROPOSED)

GENERAL FUND (01)

Total Taxable Value $ 198,548,399
M&O Tax Rate $0.362569 *per $100 of taxable value*
Total Proposed Tax Rate $0.695382 *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 %**
ADMINISTRATIVE 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	$ 415,000	$ 43,483	11.70%
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 ADMINISTRATIVE REVENUES	**$ 1,948,158**	**$ 2,243,754**	**$ 1,770,596**	**$ 1,703,497**	**$ 1,898,082**	**$ 1,899,904**	**$ 129,308**	**7.30%**

CITY OF LEONARD
FISCAL BUDGET 2025-2026
(PROPOSED)

	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	$ 4,500	$ -	0.00%
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	$ 270,695	$ 29,461	12.21%
TMRS	$ 7,809	$ 11,603	$ 14,474	$ 11,317	$ 13,581	$ 18,000	$ 3,526	24.36%
HEALTH INSURANCE	$ 25,884	$ 31,055	$ 52,063	$ 37,149	$ 44,578	$ 52,063	$ -	0.00%
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	$ 1,600	$ 83	5.47%
GENERAL LIABILITY	$ 1,268	$ 379	$ 432	$ 520	$ 520	$ 750	$ 318	73.61%
WORKERS COMP	$ 6,562	$ 7,170	$ 4,711	$ 3,779	$ 3,779	$ 4,711	$ -	0.00%
ERRORS & OMISSIONS	$ 1,845	$ 2,527	$ 1,988	$ 2,929	$ 2,929	$ 1,988	$ -	0.00%
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	$ 19,000	$ 217	1.16%
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**	**$ 860,923**	**$ 75,689**	**9.64%**

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
(PROPOSED)

	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	$ 2,023	$ 506	33.36%
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**	**$ 33,230**	**$ 4,443**	**15.43%**

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	$ 425,984	$ 8,484	2.03%
TMRS- EMPLOYER EXPENSE ONLY	$ 14,698	$ 19,230	$ 25,050	$ 18,514	$ 22,217	$ 30,000	$ 4,950	19.76%
HEALTH INSURANCE	$ 77,648	$ 81,474	$ 78,095	$ 64,182	$ 77,018	$ 78,095	$ -	0.00%
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	$ 1,517	$ 162	11.96%
INSURANCE AUTOS LIABILITY	$ 1,358	$ 872	$ 1,348	$ 1,348	$ 1,348	$ 1,348	$ -	0.00%
INSURANCE AUTO PHYSICAL DAMAGE	$ 1,153	$ 944	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ -	0.00%
LAW ENFORCEMENT LIABILITY	$ -		$ -	$ -	$ -	$ -	$ -	0.00%
GENERAL LIABILITY	$ 3,273	$ 5,379	$ 5,787	$ 5,787	$ 5,787	$ 5,787	$ -	0.00%
INSURANCE WORKERS COMP	$ 4,349	$ 7,727	$ 4,711	$ 4,711	$ 4,710	$ 4,711	$ -	0.00%
INSURANCE E&O	$ 2,120	$ 1,752	$ 1,988	$ 1,988	$ 1,988	$ 1,988	$ -	0.00%
TRAINING/ SEMINARS	$ 1,995	$ 2,312	$ 2,106	$ 3,161	$ 3,161	$ 3,000	$ 894	42.45%

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FISCAL BUDGET 2025-2026
(PROPOSED)

	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**	**$ 662,559**	**$ 28,679**	**4.52%**

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	$ 500	$ -	0.00%
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	$ 2,023	$ 506	33.36%
INSURANCE AUTOS	$ 1,358	$ 1,264	$ 1,348	$ 1,348	$ 1,348	$ 1,797	$ 449	33.31%
INSURANCE AUTO PHYSICAL DAMAGE	$ 1,153	$ 1,223	$ 1,396	$ 1,396	$ 1,396	$ 1,861	$ 465	33.31%
INSURANCE GENERAL LIABILITY	$ -	$ -	$ -	$ 432	$ 432	$ 576	$ 576	0.00%
INSURANCE WORKERS COMP	$ 4,349	$ 5,523	$ 4,711	$ 4,711	$ 4,711	$ 4,820	$ 109	2.31%
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**	**$ 43,982**	**$ 2,345**	**5.63%**

LIBRARY EXPENDITURES								
PURCHASE EQUIPMENT		$ -	$ -	$ -	$ -		$ -	0.00%
R&M BUILDING	$ 21,510	$ 8,818	$ 5,000	$ 858	$ 1,029	$ 5,000	$ -	0.00%
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
(PROPOSED)

	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	$ 47,098	$ 11,824	33.52%
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	$ 1,517	$ -	0.00%
INSURANCE WORKERS COMP	$ 4,349	$ 5,523	$ 4,711	$ 4,711	$ 4,711	$ 4,710	$ (1)	-0.02%
PAYROLL TAXES	$ 2,365	$ 2,632	$ 2,239	$ 1,971	$ 2,365	$ 2,382	$ 143	6.39%
TWC UNEMPLOYMENT	$ 15	$ 771	$ 27	$ 149	$ 179	$ 190	$ 163	603.70%
TOTAL LIBRARY EXPENDITURES	**$ 66,050**	**$ 57,845**	**$ 52,498**	**$ 39,779**	**$ 46,489**	**$ 66,396**	**$ 13,898**	**26.47%**

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	$ 1,517	$ -	0.00%
AUTOMOBILE LIABILITY	$ -	$ 1,264	$ 1,348	$ 1,348	$ 1,348	$ 1,348	$ -	0.00%
MOBILE EQUIPMENT	$ -	$ 1,338	$ 1,440	$ 1,440	$ 1,440	$ 1,440	$ -	0.00%
GENERAL LIABILITY	$ -	$ 379	$ 432	$ 432	$ 432	$ 432	$ -	0.00%
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**	**$ 136,127**	**$ 4,850**	**3.69%**
TOTAL GENERAL FUND EXPENDITURES	**$ 1,881,075**	**$ 2,183,505**	**$ 1,768,974**	**$ 1,579,660**	**$ 1,868,182**	**$ 1,899,757**	**$ 130,783**	**7.39%**
NET PROFIT / (LOSS)	**$ 67,083**	**$ 60,249**	**$ 1,622**	**$ 123,837**	**$ 29,900**	**$ 147**	**$ (1,475)**	**$ (0)**

CITY OF LEONARD
FISCAL BUDGET 2025-2026
(PROPOSED)

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	$60,650	60,650	**$ 50,000**	$26,000	108%
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	$51,100	51,100	**$ 50,000**	$26,000	108%
TOTAL UTILITY FUND REVENUES	**$ 967,323**	**$ 1,148,498**	**$ 1,224,427**	**$1,151,029**	**$ 1,350,027.52**	**$ 1,431,600**	**$207,173**	17%

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	$154,090	184,908	**$ 230,149**	-$15,554	-6%
TMRS	$ 7,656	$ 8,053	$ 13,402	$8,873	10,648	**$ 13,402**	$0	0%
HEALTH INSURANCE	$ 45,908	$ 41,974	$ 52,063	$40,120	48,145	**$ 52,063**	$0	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	$1,517	1,517	**$ 1,517**	$0	0%
AUTOMOBILE LIABILITY	$ 1,358	$ 1,264	$ 1,348	$1,348	1,348	**$ 1,348**	$0	0%
AUTO PHYSICAL DAMAGE	$ 1,153	$ 1,223	$ 1,396	$1,396	1,396	**$ 1,396**	$0	0%
MOBILE EQUIPMENT	$ 1,264	$ 1,338	$ 1,440	$1,440	1,440	**$ 1,920**	$480	33%
GENERAL LIABILITY	$ 451	$ 379	$ 432	$432	432	**$ 567**	$135	31%
WORKERS COMP	$ 4,349	$ 5,523	$ 4,711	$4,711	4,711	**$ 4,711**	$0	0%
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	$2,157	2,588	**$ 3,000**	$1,000	50%
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		$ -	$ -	$0	83,500	**$ 138,000**	$138,000	#DIV/0!
PAYROLL TAXES	$ 14,509	$ 12,945	$ 17,088	$11,634	13,961	**$ 17,088**	$0	0%
TWC EMPLOYMENT	$ 27	$ 56	$ 45	$434	521	**$ 500**	$455	1011%
DEBT ISSUANCE COSTS	$ 234,517	$ -	$ -	$0	-	$ -	$0	#DIV/0!
BAD DEBT EXPENSE		$ 89	$ -	$0	-	$ -	$0	#DIV/0!
NEW LINES	$ -	$ -	$ -	$0	-	$ -	$0	#DIV/0!
Reimburslble Engineering	$ 10,865	$ 9,725	$ -	$0	-	$ -	$0	#DIV/0!
Reimburslble Water System	$ 10,250	$ 2,625	$ -	$0	-	$ -	$0	#DIV/0!

CITY OF LEONARD
FISCAL BUDGET 2025-2026
(PROPOSED)

	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 %
TRANSFER	$ -	$ -	$ -	$0	-	$ -	$0	#DIV/0!
TOTAL WATER EXPENSES	**$ 831,893**	**$ 644,061**	**$ 611,020**	**$527,485**	**$ 714,314.51**	**$ 795,295**	**$184,275**	30%
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	$ 205,487	$17,237	9%
TMRS	$ 7,849	$ 10,167	$ 10,685	$9,577	11,492	$ 13,000	$2,315	22%
HEALTH INSURANCE	$ 42,431	$ 38,695	$ 39,048	$33,593	40,312	$ 39,048	$0	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	$ 1,517	$0	0%
AUTOMOBILE LIABILITY	$ -	$ 1,264	$ 1,348	$1,374	1,374	$ 1,374	$26	2%
AUTO PHYSICAL DAMAGE	$ 1,153	$ 1,223	$ 1,396	$1,396	1,396	$ 1,396	$0	0%
MOBILE EQUIPMENT	$ 1,264	$ 1,338	$ 1,440	$1,440	1,440	$ 1,440	$0	0%
GENERAL LIABILITY	$ 451	$ 379	$ 432	$432	432	$ 432	$0	0%
WORKERS COMP	$ 4,349	$ 5,523	$ 4,711	$4,711	4,711	$ 4,711	$0	0%
SSOI EXPENSE	$ -	$ -	$ -	$0	-	$ -	$0	#DIV/0!
MONTHLY TRANSFER TO DEBT SERVICE		$ 38,748	$ -	$0	-	$ 138,000	$138,000	#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	$ 14,971	$1,348	10%
TWC UNEMPLOYMENT	$ 26	$ 31	$ 27	$439	527	$ 439	$412	1526%
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**	**$ 636,215**	**$190,155**	42.63%
TOTAL UTILITY FUND EXPENDITURES	**$ 2,755,349**	**$ 1,185,557**	**$ 1,057,080**	**$896,308**	**$1,154,729**	**$ 1,431,511**	**$374,431**	**35.42%**
NET PROFIT / (LOSS)	**$ (1,788,026)**	**$ (37,059)**	**$ 167,347**	**$ 254,721**	**$ 195,299**	**$ 89**	**$ (167,258)**	**-99.95%**

CITY OF LEONARD
FISCAL BUDGET 2025-2026
(PROPOSED)

DEBT SERVICE FUND (03)

Debt Rate	*$*	*0.332813*	*per $100 of taxable value*
Taxable Value	*$*	*198,548,399*	
Total Tax Rate	*$*	*0.695382*	
Anticipated Debt Collection Rate		*100.40%*	

DEBT SERVICE (03)	2025-2026 BUDGET PROPOSED
ADVALOREM (ADMINISTRATION REVENUE)	672,684
OTHER INCOME - Utility Revenues	-
Unencumbered debt service funds	-
Excess collection funds	-
	-
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**