City of Leonard

Proposed Fiscal Budget

2025-2026

(Revised 9/11/25)

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 Workshop I	Thursday, September 11, 2025; 9:00 AM 111 West Collin St. Leonard, Texas 75452
Budget Hearing	**Tuesday, September 16, 2025; 6:30 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
Tax Rate Hearing	**Tuesday, September 23, 2025; 6:30 PM** **111 West Collin St. Leonard, Texas 75452**

Fiscal Year 2025-2026 Proposed Budget
Taxpayer Impact Statement

2025-2026
Proposed Budget

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year, if the No-New-Revenue Rate is adopted, versus the proposed rate.

The City of Leonard has proposed a budget for the City's 2025-2026 fiscal year, assuming a tax rate equal to the Voter-Approval Tax Rate, which is $0.53805 per $100 of taxable value. The City Council will hold a public budget hearing at its meeting on Tuesday, September 16, 2025. The City Council intends to adopt a budget after a public tax rate hearing, to be held on September 23, 2025. Citizens are encouraged to attend.

Item for Comparison	**Fiscal Year 2024-2025 (Approved Rate)**	**Fiscal Year 2025-2026 No-New-Revenue Rate**	**Fiscal Year 2025-2026 Voter-Approval Tax Rate (Proposed Rate)**
Median-Valued Homestead Value	$ 243,741.00	$ 228,623.00	$ 228,623.00
Average HS Exemption	$ 57,724.00	$ 32,169.00	$ 32,169.00
Taxable Value	$ 186,017.00	$ 196,454.00	$ 196,454.00
Property Tax Rates (per $100 of taxable value)	0.549594	0.529257	0.53805
Estimated Property Tax Bill	$ 1,022.34	$ 1,039.75	$ 1,057.02

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
(PROPOSED, REVISED)

GENERAL FUND (01) ADMINISTRATIVE
(Proposed, Revised 9/11/25)

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
(PROPOSED, REVISED)

	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%

	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 %
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%
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%

CITY OF LEONARD
FISCAL BUDGET 2025-2026
(PROPOSED, REVISED)

	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 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%
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%

CITY OF LEONARD
FISCAL BUDGET 2025-2026
(PROPOSED, REVISED)

	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 %
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%
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
(PROPOSED, REVISED)

CITY OF LEONARD
2025-2026 FISCAL BUDGET
UTILITY FUND (02) WATER & SEWER
(Proposed, Revised 9/11/25)

	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 %
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!

CITY OF LEONARD
FISCAL BUDGET 2025-2026
(PROPOSED, REVISED)

	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 %**
BAD DEBT EXPENSE		$ 89	$ -	$0	-	$ -	$0	#DIV/0!
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 (Proposed, Revised 9/11/25)
DEBT SERVICE FUND (03)

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	-
	-
TOTAL DEBT SERVICE REVENUES	**671,270**

		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)	**(1,414)**