Proposed Budget (Revised)
Fiscal Year 2024-2025
City of Leonard

City of Leonard, Texas
Fiscal Year 2024-2025

Proposed Budget

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

This budget will raise more total property taxes than last year's budget by $256,567, which is a 32% increase from last year's budget, and of that amount, $15,372 is tax revenue to be raised from new property added to the tax roll this year.

The property tax revenue to be raised for debt service is $361,448, and will pay the city's debt obligations for the ensuing year, which are $554,490.

CITY OF LEONARD

2024-2025 FISCAL BUDGET (PROPOSED)

GENERAL FUND (01)- Administrative Fund

This budget assumes an M&O tax rate of

	$ 0.361842	PER $100TV	$ 0.375958	$ 0.394493
ADMINISTRATION REVENUE	**2025 BUDGET PROPOSED**	**2024 PROJ EOY**	**ACTUALS 2023**	**2022 ACTUALS**
ADVALOREM	$ 696,596	$ 707,003	$ 610,560	$ 532,015
TRANSFER TO 02-60	$ -	$ -	$ -	$ -
TRASNSFER TO 02-70	$ -	$ -	$ -	$ -
FRANCHISE FEES- TNMP	$ 69,000	$ 72,084	$ 71,681	$ 67,558
FRANCHISE FEES- ATMOS ENERGY	$ 20,000	$ 20,600	$ 22,351	$ 19,249
FRANCHISE FEES- VERIZON	$ 1,680	$ 1,851	$ 2,030	$ 1,980
FRANCHISE FEES- TELECOMMUNICATIONS	$ 379	$ 455	$ 487	$ 483
SALES TAX- MERCHANT SALES	$ 371,517	$ 353,826	$ 328,416	$ 320,338
SALES TAX- MIXED BEVERAGE SALES	$ 2,200	$ 2,120	$ 2,230	$ 2,227
REPEATER PROJECT SHARE INCOME	$ -	$ 46,049	$ -	$ -
RENT INCOME- POST OFFICE	$ 54,378	$ 54,378	$ 54,378	$ 53,084
RENT INCOME- JP2 OFFICE	$ 4,200	$ 4,200	$ 4,200	$ 4,200
SPRING BASH INCOME	$ -	$ -	$ -	$ 150
LEOSE TRAINING FUND	$ -	$ -	$ 861	$ -
MUNICIPAL COURT TIME PAYMENT FEE	$ -	$ -	$ -	$ 1
MUNICIPAL COURT BUILDING SECURITY FUND	$ -	$ 397	$ -	$ (263)
MUNICIPAL COURT TECHNOLOGY FUND	$ -	$ 324	$ -	$ (216)
MUNICIPAL COURT CITATION REVENUE	$ 36,000	$ 41,191	$ 53,046	$ 29,036
MUNICIPAL COURT CHILD SAFETY FUND	$ -	$ -	$ -	$ -
PLANNING & ZONING APPLICATION FEES	$ 1,000	$ 1,000	$ 1,609	$ 1,567
PERMIT FEES (COVERS INSPECTIONS)	$ 38,000	$ 61,996	$ 63,250	$ 42,015
BUILDING INSPECTION FEES ONLY	$ -	$ -	$ -	$ -
TRASH SERVICE REVENUE	$ 328,000	$ 308,081	$ 257,526	$ 268,647
FIRE DEPARTMENT COUNTY RUNS	$ 11,938	$ 11,938	$ 11,938	$ 11,938
OTHER INCOME- NTMWD	$ 30,000	$ 30,000	$ 30,000	$ -
INSURANCE REIMBURSEMENT	$ -	$ 15,519	$ 16,718	$ 27,920
TRANSFER FROM	$ -	$ -	$ -	$ -
HUD PILOT	$ 10,458	$ -	$ 20,915	$ 10,458
CITY DUMP/ BRUSH PILE/ OPEN TOP RENTALS	$ 5,100	$ 9,274	$ 16,915	$ 8,940
OTHER INCOME	$ -	$ 113,243	$ 62,835	$ 111,211
INTEREST	$ 15,600	$ 14,486	$ 16,677	$ 2,898
CREDIT CARD FEE INCOME	$ -	$ -	$ -	$ -
LIBRARY INCOME	$ 300	$ 6,403	$ 6,430	$ 56
CODE ENFORCEMENT FINES	$ -	$ -	$ -	$ -
DONATIONS- POLICE DEPT	$ -	$ 545	$ -	$ -
DONATIONS- FIRE DEPT	$ -	$ -	$ -	$ 1
ANIMAL REGISTRATION FEES	$ -	$ 75	$ 48	$ 113
PROCEEDS	$ -	$ -	$ -	$ -
LOCAL TRUANCY PREVENTION FUND	$ -	$ 1,051	$ 1,767	$ 462
MUNICIPAL JURY FUND	$ -	$ 20	$ 35	$ 9
TIME PAYMENT FEE	$ -	$ 776	$ 949	$ 270
OMNIBASE FEE	$ -	$ 210	$ 133	$ -
GRANT REVENUE	$ -	$ -	$ -	$ 503
RV PARK RENTAL INCOME	$ 25,000	$ 25,260	$ 37,623	$ 39,789
OTHER PARK REVENUE- LCDC KIWANIS PROJECT			$ 51,015	$ -
PARK PAVILION RENTAL INCOME	$ 250	$ 267	$ 450	$ 500
BUILDING INSPECTION FEE	$ 49,000	$ 89,231	$ 9,047	$ 5,445

2024-2025 FISCAL BUDGET (PROPOSED)

GENERAL FUND (01)- Administrative Fund

This budget assumes an M&O tax rate of

	$ 0.361842	PER $100TV	$ 0.375958	$ 0.394493
PD LOANS PROCEEDS			$ 76,549	$ -
POLICE DEPT GRANT INCOME	$ -	$ 7,112	$ 8,420	$ -
PD RECORDS INCOME	$ -	$ 74	$ 220	$ 122
TRANSFER FROM COURT FUNDS	$ -	$ 2,000	$ -	$ -
FD GRANT REVENUE	$ -	$ 20,000	$ 8,969	$ -
DONATIONS- FD	$ -	$ -	$ 455	$ 500
OTHER INCOME- LCDC PROJECT	$ -	$ -	$ 3,136	$ -
CULVERT INCOME	$ -	$ -	$ -	$ -
ROLLOVER EXCESS REV-2022	$ -	$ -	$ 104,747	$ -
ENGINEERING FEES INCOME	$ -	$ 24,437	$ -	$ -
TOTAL GENERAL FUND REVENUES	**$ 1,770,596**	**$ 2,047,474**	**$ 1,958,615**	**$ 1,563,205**

ADMINISTRATION EXPENDITURES	2025 BUDGET PROPOSED	2024 PROJ EOY	ACTUALS 2023	2022 ACTUALS
PURCHASE EQUIPMENT	$ 3,000	$ -	$ 13,579	$ 1,628
EMERGENCY EQUIPMENT PROJECT - REPEATER	$ -	$ 67,948	$ -	$ -
R&M BUILDING	$ 4,500	$ 8,790	$ 28,350	$ 7,644
R&M EQUIPMENT	$ 4,000	$ 772	$ 433	$ 1,119
TECH CONTRACTS/IT	$ 1,560	$ 943	$ 1,608	$ 3,884
CONTRACT- PRINTER/ COPIER	$ 3,600	$ 3,294	$ 3,615	$ -
CONTRACT- OTHER	$ -	$ -	$ 545	$ -
SUBSCRIPTION/ FUNDVIEW	$ 14,000	$ 13,400	$ 11,057	$ 17,268
CONTRACT- OTHER	$ -	$ -	$ 30	$ -
SUBSCRIPTION/ OTHER	$ 8,500	$ 8,355	$ 7,590	$ 205
FUEL & OIL	$ 750	$ 652	$ 79	$ 1,019
POSTAGE	$ 1,000	$ 1,137	$ 1,469	$ 1,472
OFFICE SUPPLIES	$ 2,500	$ 2,448	$ 4,681	$ 6,866
JANITORIAL SUPPLIES	$ 420	$ 52	$ 1,070	$ 737
UTILITIES	$ 5,327	$ 7,753	$ 7,409	$ 12,984
SALARIES	$ 241,234	$ 223,522	$ 194,564	$ 171,909
TMRS	$ 14,474	$ 11,005	$ 7,809	$ 4,291
HEALTH INSURANCE	$ 52,063	$ 29,646	$ 25,884	$ 29,673
OPERATING SUPPLIES	$ 5,000	$ 8,820	$ 4,876	$ 2,317
FANNIN CO CHILDREN'S CENTER	$ 2,092	$ 2,092	$ 2,092	$ -
TELEPHONE	$ -	$ -	$ (44)	$ 831
CELL PHONES	$ 1,850	$ 1,941	$ 1,652	$ 3,370
INSURANCE BUILDINGS	$ 1,517	$ 1,255	$ 1,467	$ 2,501
INSURANCE GENERAL LIABILITY	$ 432	$ 379	$ 1,268	$ 809
INSURANCE WORKERS COMP	$ 4,711	$ 7,170	$ 6,562	$ 3,957
INSURANCE E&O	$ 1,988	$ 2,527	$ 1,845	$ 3,763
CONTRACT LABOR	$ 6,540	$ 6,459	$ 4,325	$ 20,870
PEST CONTROL	$ 975	$ 975	$ 600	$ 927
TRAINING/ SEMINARS/MEALS/ TRAVEL	$ 3,000	$ 2,489	$ 952	$ 1,013
TRAINING/ SEMINARS - COUNCIL	$ 1,500	$ -	$ 480	$ 339
DUES/ SUBSCRIPTIONS	$ -	$ 502	$ 2,410	$ 5,960
CARDCONNECT MONTHLY PF FEE	$ -	$ -	$ -	$ -
CC - TRANSACTIONS	$ -	$ -	$ -	$ -
ACCOUNTING & AUDIT	$ 14,750	$ 27,906	$ 8,640	$ 21,038
BANK CHARGES	$ 125	$ 1,219	$ 112	$ 30
OTHER EXPENSE	$ 1,000	$ 1,000	$ 1,016	$ -

2024-2025 FISCAL BUDGET (PROPOSED)

GENERAL FUND (01)- Administrative Fund

This budget assumes an M&O tax rate of

	$ 0.361842	PER $100TV	$ 0.375958	$ 0.394493
ATTORNEYS FEE	$ 36,000	$ 35,729	$ 54,102	$ 13,723
PUBLICATIONS	$ 3,000	$ 2,872	$ 3,716	$ 4,118
TAX COLL/APPR FEES	$ 36,640	$ 35,711	$ 29,145	$ 29,780
TRASH SERVICE EXPENSE	$ 264,055	$ 248,284	$ 265,007	$ 240,848
ENGINEERING FEES (DVLPMT&ENG)	$ 17,880	$ 16,277	$ 18,900	$ 2,835
ELECTION EXPENSE	$ 4,400	$ 4,429	$ -	$ -
CHRISTMAS PARTY	$ -	$ -	$ -	$ -
PAYROLL TAXES	$ 18,783	$ 17,043	$ 14,914	$ 12,957
TWC UNEMPLOYMENT	$ 468	$ 22	$ 217	$ (24)
ORDINANCE CODIFICATION	$ 1,600	$ 1,593	$ 1,633	$ 1,425
TRANSFER	$ -	$ -	$ -	$ 241,573
REIMBURSABLE ENGINEERING EXPENSES			$ 1,340	$ -
TOTAL ADMINISTRATION EXPENDITURES	**$ 785,234**	**$ 806,409**	**$ 737,000**	**$ 875,657**

PARKS EXPENDITURES	2025 BUDGET PROPOSED	2024 PROJ EOY	ACTUALS 2023	2022 ACTUALS
PURCHASE EQUIPMENT	$ 300	$ 12,759	$ -	$ 965
R&M BUILDING	$ -	$ -	$ -	$ 14,926
R&M EQUIPMENT	$ 2,500	$ 2,978	$ 778	$ 984
LCDC REIMBURSEMENT- PARK PROJECT EXPENSE	$ -	$ 12,610	$ 83,728	$ -
PARK MAINTENANCE	$ 10,000	$ 2,871	$ 13,676	$ 23,984
FUEL & OIL	$ 350	$ -	$ 636	$ 766
JANITORIAL SUPPLIES	$ -	$ -	$ 148	$ 193
UTILITIES	$ 12,920	$ 11,825	$ 21,156	$ 16,314
OPERATING SUPPLIES	$ 1,200	$ 3,326	$ 1,713	$ 754
INSURANCE BUILDINGS	$ 1,517	$ 1,255	$ 1,467	$ 1,292
CONTRACT LABOR	$ -	$ 1,794	$ -	$ -
TOTAL PARKS- EXPENDITURES	**$ 28,787**	**$ 49,419**	**$ 123,302**	**$ 60,178**

CODE ENFORCEMENT EXPENDITURES	2025 BUDGET PROPOSED	2024 PROJ EOY	ACTUALS 2023	2022 ACTUALS
PURCHASE EQUIPMENT	$ -	$ -	$ -	$ -
SUBSCRIPTION/ FUNDVIEW	$ -	$ -	$ 700	$ -
POSTAGE	$ 335	$ -	$ 280	$ 120
OFFICE SUPPLIES	$ 180	$ 53	$ 173	$ -
CONTRACT- CODE ENFORCEMENT INSPECTIONS	$ 8,400	$ 8,400	$ 9,200	$ 25,800
INSPECTIONS- BUREAU VERITAS (B&P)	$ 49,000	$ 225,785	$ 53,320	$ -
OTHER EXPENSE	$ -	$ -	$ -	$ -
TOTAL CODE ENFORCEMENT EXPENDITURES	**$ 57,915**	**$ 234,239**	**$ 63,673**	**$ 25,920**

ANIMAL CONTROL EXPENDITURES	2025 BUDGET PROPOSED	2024 PROJ EOY	ACTUALS 2023	2022 ACTUALS
PURCHASE EQUIPMENT	$ -	$ -	$ -	$ 21
R&M EQUIPMENT	$ -	$ -	$ 312	$ -
OPERATING SUPPLIES	$ -	$ -	$ -	$ 403
ANIMAL CONTROL CONTRACT	$ 18,000	$ 18,000	$ 16,800	$ 9,595
TOTAL ANIMAL CONTROL EXPENDITURES	**$ 18,000**	**$ 18,000**	**$ 17,112**	**$ 10,019**

POLICE DEPARTMENT EXPENDITURES	2025 BUDGET PROPOSED	2024 PROJ EOY	ACTUALS 2023	2022 ACTUALS
PURCHASE EQUIPMENT	$ 8,000	$ 8,000	$ 14,955	$ 10,305
PURCHASE VEHICLES	$ -	$ -	$ 77	$ 69,919
R&M VEHICLES	$ 15,000	$ 12,231	$ 16,443	$ 7,582

2024-2025 FISCAL BUDGET (PROPOSED)

GENERAL FUND (01)- Administrative Fund

This budget assumes an M&O tax rate of

	$ 0.361842	PER $100TV	$ 0.375958	$ 0.394493
R&M BUILDING	$ 500	$ 7,216	$ 43	$ -
R&M EQUIPMENT	$ 2,500	$ -	$ 1,990	$ 759
CONTRACT/ IT/ KEN	$ 250	$ 3,230	$ 250	$ -
CONTRACT/ PRINTER-COPIER	$ 1,920	$ 1,943	$ 1,737	$ 139
LEXIS NEXIS	$ 2,558	$ 2,274	$ 4,490	$ 121
SUBSCRIPTIONS/ OTHER AGENCIES	$ 523	$ -	$ 366	$ 7,011
GREATAMERICA/ PRINTER LEASE	$ -	$ -	$ -	$ -
KOLOGIC	$ 2,100	$ -	$ 2,061	$ -
LEADSONLINE 1954	$ 700	$ 690	$ -	$ -
UNIFORMS	$ 3,750	$ 2,430	$ 3,947	$ 5,481
FUEL & OIL	$ 15,000	$ 15,452	$ 17,684	$ 19,241
POSTAGE	$ 96	$ 53	$ 145	$ 59
OFFICE SUPPLIES	$ 1,348	$ 1,133	$ 1,502	$ 1,627
JANITORIAL SUPPLIES	$ 360	$ 381	$ -	$ 155
UTILITIES	$ 1,400	$ -	$ 1,401	$ -
SALARIES	$ 417,500	$ 381,679	$ 363,949	$ 299,750
TMRS- EMPLOYER EXPENSE ONLY	$ 25,050	$ 18,714	$ 14,698	$ 7,602
HEALTH INSURANCE	$ 78,095	$ 83,545	$ 77,648	$ 56,383
OPERATING SUPPLIES	$ 3,000	$ 779	$ 5,461	$ 2,680
GRANT EXPENSES	$ -	$ 7,112	$ -	$ -
TELEPHONE	$ -	$ -	$ (44)	$ -
CELL PHONES	$ 5,630	$ 6,643	$ 5,638	$ 6,042
INSURANCE REAL & PERSONAL PROPERTY	$ 1,355	$ 1,255	$ -	$ -
INSURANCE AUTOS LIABILITY	$ 1,348	$ 872	$ 1,358	$ 6,369
INSURANCE AUTO PHYSICAL DAMAGE	$ 1,396	$ 944	$ 1,153	$ 1,735
INSURANCE LAW ENFORCEMENT LIAB	$ 5,355	$ -	$ -	$ 800
INSURANCE GENERAL LIABILITY	$ 432	$ 5,379	$ 3,273	$ -
INSURANCE WORKERS COMP	$ 4,711	$ 7,727	$ 4,349	$ 3,957
INSURANCE ERRORS & OMISSIONS	$ 1,988	$ 1,752	$ 2,120	$ -
TRAINING/ SEMINARS	$ 2,106	$ 1,674	$ 1,995	$ 5,311
LEOSE/ TRAINING	$ -	$ 1,071	$ 25	$ -
INVESTIGATION FEES	$ 240	$ 152	$ 455	$ 26
SPRING BASH EXPENSES	$ -	$ -	$ 750	$ -
PAYROLL TAXES	$ 29,606	$ 29,223	$ 27,860	$ 22,975
TWC UNEMPLOYMENT	$ 63	$ 61	$ 52	$ 38
POLICE CAR - PRINCIPAL	$ -	$ -	$ 22,910	$ 23,349
POLICE CAR - INTEREST	$ -	$ -	$ 1,466	$ 1,026
TOTAL POLICE DEPT EXPENDITURES	**$ 633,879**	**$ 603,616**	**$ 602,207**	**$ 560,441**

MUNICIPAL COURT EXPENDITURES	2025 BUDGET PROPOSED	2024 PROJ EOY	ACTUALS 2023	2022 ACTUALS
SUBSCRIPTION/ FUNDVIEW	$ 3,109	$ 2,967	$ 3,109	$ 291
SUBSCRIPTION/ COPSYNC	$ 350	$ 350	$ 1,200	$ 1,200
SUBSCRIPTIONS/ LICENSES	$ 2,237	$ 2,237	$ -	$ -
POSTAGE	$ 420	$ 363	$ 824	$ 453
OFFICE SUPPLIES	$ 350	$ 339	$ 242	$ -
OPERATING SUPPLIES	$ 180	$ 33	$ 25	$ 55
TRAINING/ SEMINARS/Meals/Travel- LAW	$ 1,500	$ 1,550	$ 709	$ 1,094
STATE CRIMINAL COST	$ -	$ -	$ -	$ -
MUNCOURT JUDGE - CONTRACT	$ 6,000	$ 6,000	$ 6,000	$ 4,500

2024-2025 FISCAL BUDGET (PROPOSED)

GENERAL FUND (01)- Administrative Fund

This budget assumes an M&O tax rate of

	$	0.361842	PER $100TV		$	0.375958	$	0.394493
MUNCOURT PROSECUTOR - CONTRACT	$	5,400	$	5,400	$	4,950	$	4,800
JURY FEES	$	-	$	-	$	-	$	-
MUNCOURT BLDG SECURITY EXP	$	-	$	3,066	$	-	$	-
MUNCOURT TECHNOLOGY EXP	$	-	$	2,000	$	-	$	-
MUNCOURT CHILD SAFETY EXP	$	-	$	-	$	-	$	-
MUNCOURT OMNIBASE FTA	$	200	$	200	$	72	$	6
TOTAL MUNICIPAL COURT EXPENDITURES	**$**	**19,746**	**$**	**24,506**	**$**	**17,132**	**$**	**12,398**

FIRE DEPARTMENT EXPENDITURES	2025 BUDGET PROPOSED		2024 PROJ EOY		ACTUALS 2023		2022 ACTUALS	
PURCHASE EQUIPMENT	$	10,000	$	-	$	19,874	$	9,003
R&M VEHICLES	$	5,000	$	4,930	$	11,680	$	22,494
R&M BUILDING (Ambulance)	$	500	$	360	$	21,495	$	20,137
R&M EQUIPMENT	$	4,000	$	3,907	$	1,545	$	2,531
MAINTENANCE / INSPECTIONS	$	-	$	-	$	215	$	-
LEASE- AMBULANCE BAY	$	-	$	30,000	$	-	$	-
SUBSCRIPTIONS	$	1,795	$	1,601	$	1,795	$	-
FUEL & OIL	$	2,000	$	1,262	$	2,488	$	2,577
FIRE GRANT EXPENSES			$	-	$	-	$	-
INSURANCE BUILDING	$	1,517	$	1,355	$	1,467	$	-
INSURANCE AUTOS LIABILITY	$	1,348	$	1,264	$	1,358	$	-
INSURANCE AUTO PHYSICAL DAMAGE	$	1,396	$	1,223	$	1,153	$	-
INSURANCE GENERAL LIABILITY	$	-	$	-	$	-	$	-
INSURANCE WORKERS COMP	$	4,711	$	5,523	$	4,349	$	3,807
INSURANCE ERRORS & EMISSIONS	$	-	$	1,752	$	-	$	-
TRAINING	$	8,650	$	-	$	7,984	$	7,674
PENSIONS - FIRE	$	720	$	1,333	$	720	$	1,080
FIRE TRUCK - PRINCIPAL	$	-	$	-	$	19,621	$	-
FIRE TRUCK - INTEREST	$	-	$	-	$	7,226	$	-
REIMBURSIBLE GRANT EXPENSES	$	-	$	23,695	$	-	$	-
TOTAL FIRE EXPENDITURES	**$**	**41,637**	**$**	**78,205**	**$**	**102,969**	**$**	**69,304**

LIBRARY EXPENDITURES	2025 BUDGET PROPOSED		2024 PROJ EOY		ACTUALS 2023		2022 ACTUALS	
R&M BUILDING	$	5,000	$	8,818	$	21,510	$	58
tech contract/ ken	$	-	$	-	$	-	$	-
contract/ printer-copier	$	-	$	659	$	1,008	$	-
MAINT. AGREEMENTS/ CONTRACTS	$	-	$	-	$	-	$	2,704
RICOH	$	696	$	-	$	-	$	-
TOSHIBA	$	-	$	-	$	-	$	-
BOOK SYSTEMS	$	695	$	695	$	695	$	-
OFFICE SUPPLIES	$	50	$	83	$	(14)	$	77
JANITORIAL SUPPLIES	$	-	$	-	$	-	$	-
UTILITIES	$	2,289	$	3,026	$	3,871	$	4,141
SALARIES	$	35,274	$	33,120	$	30,828	$	28,175
OPERATING SUPPLIES	$	-	$	-	$	-	$	-
TELEPHONE	$	-	$	-	$	(44)	$	-
PROPERTY INSURANCE	$	1,517	$	1,355	$	1,467	$	-
INSURANCE WORKERS COMP	$	4,711	$	5,523	$	4,349	$	150
PAYROLL TAXES	$	2,239	$	1,907	$	2,365	$	2,162
TWC UNEMPLOYMENT	$	27	$	17	$	15	$	14

2024-2025 FISCAL BUDGET (PROPOSED)

GENERAL FUND (01)- Administrative Fund

This budget assumes an M&O tax rate of

	$ 0.361842	***PER $100TV***	***$ 0.375958***	***$ 0.394493***
TOTAL LIBRARY EXPENDITURES	**$ 52,498**	**$ 55,203**	**$ 66,050**	**$ 37,482**

STREETS EXPENDITURES	2025 BUDGET PROPOSED	2024 PROJ EOY	ACTUALS 2023	2022 ACTUALS
PURCHASE EQUIPMENT	$ 1,500	$ -	$ 1,500	$ 1,012
r&m vehicles	$ 1,260	$ 1,398	$ 185	$ -
r&m culverts	$ -	$ -	$ 3,500	$ -
R&M STREETS - In Addition to Dedicated Sales Tax Fund	$ 100,000	$ 51,217	$ 75,999	$ 19,601
R&M EQUIPMENT	$ 1,800	$ 1,620	$ 3,318	$ 1,857
fuel & oil	$ 250	$ -	$ 750	$ -
UTILITIES (Street Lights)	$ 5,040	$ 17,431	$ 4,809	$ 4,060
OPERATING SUPPLIES	$ 15,190	$ 19,607	$ 13,365	$ 3,694
INSURANCE REAL & PERSONAL PROPERTY	$ 1,517	$ 1,355	$ -	$ -
INSURANCE AUTOMOBILE LIABILITY	$ 1,348	$ 1,264	$ -	$ -
INSURANCE MOBILE EQUPMENT	$ 1,440	$ 1,338	$ -	$ -
INSURANCE GENERAL LIABILITY	$ 432	$ 379	$ -	$ -
CONTRACT LABOR	$ -	$ 9,375	$ -	$ -
SIGNAGE	$ 1,500	$ -	$ 5,510	$ 2,750
ASPHALT ZIPPER - PRINCIPAL	$ -		$ 34,651	$ -
ASPHALT ZIPPER - INTEREST	$ -		$ 7,999	$ -
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -
TOTAL STREETS EXPENDITURES	**$ 131,276**	**$ 104,983**	**$ 151,586**	**$ 32,975**

TOTAL GENERAL FUND EXPENDITURES	**$ 1,768,972**	**$ 1,974,579**	**$ 1,881,032**	**$ 1,684,373**
NET PROFIT / (LOSS)	**$ 1,623**	**$ 72,895**	**$ 77,583**	**$ (121,168)**

CITY OF LEONARD
2024-2025 FISCAL BUDGET (PROPOSED)
UTILITY FUND (02)- Revenue Fund
This budget is assuming

WATER & SEWER REVENUES	2025 BUDGET PROPOSED	PROJECTED EOY 2024	2023 ACTUALS	2022 ACTUALS
TRANSFER FROM GENERAL FUND	$ -	$ 1	$ -	$ 1
TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$ -
REIMBURSABLE ENGINEERING FEES-DWSRF	$ 52,975	$ -	$ -	$ -
MONTHLY BILLING	$ 657,026	$ 553,764	$ 554,414	$ 417,052
LATE CHARGES - WATER	$ 12,841	$ 16,380	$ 18,675	$ 19,770
TAP FEES	$ 24,000	$ 12,000	$ 21,000	$ 28,000
UNDISTRIBUTED WATER REVENUE	$ -	$ (161)	$ (174)	$ (3,869)
OTHER INCOME	$ 9,600	$ 15,738	$ (13,930)	$ 7,591
INTEREST INCOME- WATER	$ -	$ -	$ 79,875	$ 48
BULK WATER SALES	$ -	$ -	$ 86	$ 200
DISCONNECT FEES	$ 3,420	$ 3,600	$ 4,020	$ 4,950
REIMBURSABLE ENGINEERING FEES-CWS	$ -	$ 116,488	$ -	$ -
TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ (30)
MONTHLY BILLING	$ 440,565	$ 366,872	$ 288,357	$ 321,710
TAP FEES	$ 24,000	$ 8,000	$ 15,000	$ 15,000
TOTAL UTILITY FUND REVENUES	**$ 1,224,427**	**$ 1,092,682**	**$ 967,323**	**$ 810,423**

WATER EXPENSES	2025 BUDGET PROPOSED	PROJECTED EOY 2024	2023 ACTUALS	2022 ACTUALS
PURCHASE EQUIPMENT	$ 10,000	$ 16,976	$ 15,787	$ 21,579
R&M VEHICLES	$ 7,500	$ 14,947	$ 6,972	$ 11,528
R&M BUILDING	$ -	$ 860	$ 4,462	$ 9
R&M EQUIPMENT	$ 15,000	$ 23,339	$ 13,616	$ 17,385
TECH CONTRACTS	$ -	$ -	$ 125	$ -
CONTRACT LABOR	$ -	$ 500	$ -	$ -
SUBSCRIPTIONS/ FUNDVIEW	$ -	$ 9,903	$ 8,078	$ -
SUBSCRIPTIONS/ METERS	$ 1,214	$ 544	$ -	$ (800)
R&M SYSTEMS - WATER	$ 75,000	$ 100,276	$ 65,410	$ 55,068
R&M- TOWER		$ -	$ -	$ -
WELL REPAIRS- WATER		$ -	$ (16,037)	$ 58,137
INSPECTION FEES	$ -	$ 4,705	$ 3,840	$ 2,363
CHLORINE & TANK	$ -	$ 12,028	$ 12,241	$ 13,979
UNIFORMS	$ 5,000	$ 2,675	$ 2,131	$ 2,273
LAB FEES	$ 12,000	$ 9,461	$ 9,554	$ 5,035
FUEL & OIL	$ 2,000	$ 11,544	$ 13,551	$ 22,698
POSTAGE	$ 10,364	$ 5,447	$ 4,878	$ 5,138
UTILITY BILLING PROCESS	$ 12,000	$ 3,557	$ 5,413	$ 3,432
UTILITIES	$ 5,640	$ 69,851	$ 81,637	$ 64,248
SALARIES	$ 3,600	$ 164,384	$ 190,154	$ 156,750

CITY OF LEONARD
2024-2025 FISCAL BUDGET (PROPOSED)
UTILITY FUND (02)- Revenue Fund
This budget is assuming

TMRS	$ 71,040	$ 7,479	$ 7,656	$ 3,602
HEALTH INSURANCE	$ 245,703	$ 42,920	$ 45,908	$ 32,265
OPERATING SUPPLIES	$ 13,402	$ 51,224	$ 53,492	$ 27,721
TELEPHONE	$ 52,063	$ -	$ 355	$ -
CELL PHONES	$ 30,000	$ 4,259	$ 3,666	$ 5,212
INSURANCE BUILDINGS	$ -	$ 233	$ 1,467	$ 2,501
INSURANCE AUTO LIABILITY	$ 2,868	$ 1,264	$ 1,358	$ -
INSURANCE AUTO PHYSICAL DAMAGE	$ 1,517	$ 1,223	$ 1,153	$ 1,734
INSURANCE EQUIPMENT	$ 1,348	$ 1,338	$ 1,264	$ 1,478
INSURANCE GENERAL LIABILITY	$ 1,396	$ 379	$ 451	$ -
INSURANCE WORKERS COMP	$ 1,440	$ 5,523	$ 4,349	$ 3,957
TRANSFER TO DEBT SERVICE	$ 432	$ 77,502	$ -	$ -
MOSQUITO SPRAYING	$ 4,711	$ (493)	$ 350	$ 2,565
TRAINING/ SEMINARS	$ -	$ 467	$ 589	$ 144
TRAINING/ SEMINARS/ MEALS/ TRAVEL	$ 350	$ 627	$ 1,433	$ 1,671
CONSULTING SERVICES	$ 2,000	$ -	$ -	$ 398
ENGINEERING SERVICES	$ -	$ -	$ 8,140	$ 33,750
TRANSFER TO GENERAL FUND	$ -	$ -	$ -	$ -
INTEREST EXPENSE	$ -	$ -	$ 1,806	$ -
RED RIVER GWC	$ -	$ 1,743	$ 6,477	$ 22,923
PERMIT RENEWAL	$ -	$ 300	$ -	$ 232
MONTHLY TRANSFER TO DS	$ 6,000	$ -	$ -	$ -
PAYROLL TAXES	$ 300	$ 12,496	$ 14,509	$ 12,002
TWC EMPLOYMENT	$ -	$ 36	$ 27	$ 350
DEBT ISSUANCE COSTS	$ 17,088	$ -	$ 234,517	$ -
BAD DEBT EXPENSE	$ 45	$ 119	$ -	$ -
NEW LINES	$ -	$ -	$ -	$ -
REIMBURSIBLE ENGINEERING FEES	$ -	$ 6,975	$ 10,865	$ -
REIMBURSIBLE WATER SYSTEM EXPENSE	$ -	$ 2,625	$ 10,250	$ -
TRANSFER	$ -	$ -	$ -	$ 140,918
TOTAL WATER EXPENSES	**$ 611,021**	**$ 669,235**	**$ 831,893**	**$ 732,244**

SEWER EXPENSES	2025 BUDGET PROPOSED	PROJECTED EOY 2024	2023 ACTUALS	2022 ACTUALS
PURCHASE EQUIPMENT	$ 6,000	$ 7,821	$ 560	$ 9,409
R&M VEHICLES	$ 10,000	$ 15,406	$ 10,632	$ 3,938
R&M BUILDING	$ -	$ -	$ 320	$ 2,192
R&M EQUIPMENT	$ 5,000	$ (527)	$ 6,815	$ 9,433
Tech Contracts	$ -	$ -	$ -	$ -
CONTRACT LABOR	$ 2,000	$ 1,865	$ -	$ -

CITY OF LEONARD
2024-2025 FISCAL BUDGET (PROPOSED)
UTILITY FUND (02)- Revenue Fund
This budget is assuming

Subscription/ Fundview	$ 3,000	$ 2,500	$ 3,000	$ -
R&M SYSTEMS - SEWER	$ 25,000	$ 21,753	$ 21,878	$ 57,717
INSPECTION FEES	$ 500	$ -	$ 446	$ 440
CHLORINE & TANK	$ 15,000	$ 17,813	$ 11,075	$ 7,356
UNIFORMS	$ 1,800	$ 1,883	$ 2,990	$ 1,268
LAB FEES	$ 12,000	$ 12,823	$ 12,900	$ 10,879
FUEL & OIL	$ 13,000	$ 13,429	$ 12,686	$ 8,512
UTILITIES	$ 20,884	$ 19,872	$ 22,344	$ 22,303
SALARIES	$ 188,250	$ 197,604	$ 192,793	$ 187,984
TMRS	$ 10,685	$ 9,738	$ 7,849	$ 4,356
HEALTH INSURANCE	$ 39,048	$ 38,548	$ 42,431	$ 34,619
OPERATING SUPPLIES	$ 45,000	$ 57,389	$ 48,294	$ 29,275
TELEPHONE	$ -	$ -	$ -	$ -
CELL PHONES	$ 1,448	$ 1,019	$ 556	$ 874
INSURANCE BUILDINGS	$ 1,517	$ -	$ 1,467	$ 2,501
INSURANCE AUTO LIABILITY	$ 1,348	$ 1,686	$ -	$ -
INSURANCE AUTO PHYSICAL DAMAGE	$ 1,396	$ 1,630	$ 1,153	$ 1,735
INSURANCE EQUIPMENT	$ 1,440	$ 1,783	$ 1,264	$ 1,478
INSURANCE GENERAL LIABILITY	$ 432	$ 506	$ 451	$ -
INSURANCE WORKERS COMP	$ 4,711	$ 7,364	$ 4,349	$ 3,957
SSOI EXPENSE	$ -	$ -	$ -	$ 12,086
MONTHLY TRANSFER TO DEBT SERVICE	$ -	$ 77,497	$ -	$ -
TRAINING/ SEMINARS	$ 1,200	$ -	$ 1,247	$ 669
ACCOUNTING & AUDIT	$ -	$ -	$ -	$ -
BANK CHARGES	$ 115	$ -	$ 115	$ -
CONSULTING SERVICES	$ 12,000	$ 10,367	$ 15,625	$ -
ENGINEERING SERVICES	$ 5,000	$ -	$ 36	$ 47,711
PERMIT RENEWAL TCEQ	$ 4,636	$ 6,183	$ 4,637	$ 4,637
MONTHLY TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$ -
PAYROLL TAXES	$ 13,623	$ 15,060	$ 14,747	$ 14,410
TWC UNEMPLOYMENT	$ 27	$ 12	$ 26	$ (12)
GTUA	$ -	$ 1,972	$ -	$ -
NEW LINES	$ -	$ -	$ 2,600	$ -
REIMBURSABLE ENGINEERING FEES	$ -	$ -	$ -	$ -
REIMBURSABLE ENGINEERING FEES	$ -	$ -	$ -	$ -
REIMBURSABLE SEWER SYSTEM EXPENSE	$ -	$ -	$ 1,500	$ 51,750
DEPRECIATION EXPENSE	$ -	$ -	$ 134,397	$ -
PENSION EXPENSE	$ -	$ -	$ (18,294)	$ -
TRANSFERS	$ -	$ -	$ 1,360,566	$ -
TOTAL SEWER EXPENSES	**$ 446,059**	**$ 542,998**	**$ 1,923,456**	**$ 531,476**

CITY OF LEONARD
2024-2025 FISCAL BUDGET (PROPOSED)
UTILITY FUND (02)- Revenue Fund
This budget is assuming

TOTAL UTILITY FUND EXPENSES	**1,057,080**	**1,212,233**	**2,755,349**	**1,263,720**
NET PROFIT (LOSS)	**167,347**	**(119,551)**	**(1,788,026)**	**(453,297)**

CITY OF LEONARD
2024-2025 FISCAL BUDGET (PROPOSED)
DEBT SERVICE FUND (03)
***This budget assumes a debt rate of**
$ 0.1877520 PER $100TV

DEBT SERVICE REVENUES	2025 BUDGET PROPOSED	PROJECTED EOY 2024	2023 ACTUALS	2022 ACTUALS
ADVALOREM (ADMINISTRATION REVENUE)	361,448	102,940.91	106,708.00	136,275.00
OTHER INCOME (UTILITY REVENUES)	167,000	155,000.00	-	-
UNENCUMBERED DEBT SERVICE FUNDS	28,000	144,876.00	-	-
EXCESS COLLECTION FUNDS	5,776	4,067.00	-	-
INTEREST				
TOTAL DEBT SERVICE REVENUES	**562,224**	**406,883.91**	**106,708.00**	**136,275.00**

DEBT SERVICE EXPENDITURES	2025 BUDGET PROPOSED	PROJECTED EOY 2024	2023 ACTUALS	2022 ACTUALS
2016 REFUNDING BONDS- PAID	-		54,325.00	54,325.00
2018 POLICE VEHICLE DEBT- PAID	-		14,546.00	14,546.00
G. 2018 Fire Truck Loan & Pipe Bursting Equipment	33,558	33,558.00	33,558.00	33,558.00
H. 2021 FORD INTERCEPTOR- PD	-	24,375.00		
I. 2022 ASHPHALT ZIPPER	42,650	42,650.00		
J. JETTER & VAC TRAILER LOAN	23,121	23,121.00		
K. FORD F150 POLICE RESPONDER	18,151	18,151.00		
L. WATER STORAGE PROJECT LOAN $1.7M	149,059	149,059.00		
M. TWDB Series 2023A 815K CWSRF Project 73925 L100157	$ 9,583.00	9,583.00		
N. TWDB Series 2023B 2.035M CWSRF Project 73925 L1001	$ 29,583.00	29,583.00		
Nn. TWDB Series 2023B 2.846M CWSRF Project 73925 LF10(	$ 70,000.00	70,000.00		
O. TWDB Series 2024A 2.04M DWSRF Project 62964 L1001	$ 70,000.00			
P. TWDB Series 2024B 2.285M DWSRF Project 62964 L1001	$ 26,913.29			
P. TWDB Series 2024B 2.285M DWSRF Project 62964 L1001	$ 81,871.00			
Pp. TWDB Series 2024B 4.155M DWSRF Project 62964 LF10(	$ -			
TOTAL DEBT SERVICE EXPENDITURES	**554,489**	**400,080**	**102,429**	**102,429**

				2023-2024 Adopted	2023-2024 YTD - 07/24	2023-2024 Projected	2024-2025 Proposed
Income							
	8104000	**Administrative Revenue**					
	8104022	Sales Tax - Econ Dev		$ 82800.00	$ 72803.82	$ 88998.74	$ 92558.69
	8104106	Interest		$ 13000.00	$ 11424.63	$ 10969.71	$ 20787.05
	8104107	Interest Inc - AB			156.70	165.41	147.35
	8104311	Note Receivable		750.00	668.30	734.59	752.65
			Total	$ 96550.00	$ 85053.45	$ 100868.45	$ 114245.74
Expenses							
	8105000	**Administrative Expense**					
	8105060	Office Supplies		$ 120.00	$ 0.00	$ 0.00	$ 120.00
	8105162	Surity Bond		$ 170.10	$ 170.10	$ 170.10	$ 170.10
	8105180	Training-Seminars		$ 2500.00	$ 0.00	$ 0.00	$ 4000.00
	8105202	Accounting-Auditing	thru 9/1	$ 1200.00	$ 1000.00	$ 1200.00	$ 1200.00
		Utilities		$ 0.00	$ 0.00	$ 0.00	$ 0.00
	8105206	Legal-Professional		$ 500.00	$	$ 0.00	$ 500.00
	8105212	Advertising/Marketing		0 *	2500.00	2500.00	2500.00
	8105250	Community Projects		$ 30000.00	$ 85350.00	$ 64702.00	$ 60000.00
		50/50 Façade Grants			**0.00**	**0.00**	**25000.00**
		Park Improvement Projects		**0.00**	**10850.00**	**10850.00**	**10000.00**
		50/50 Grease Trap Grants		**0.00**	**0.00**	**0.00**	**25000.00**
	Budget Adjustment	**** Commercial Mower**		**0.00**	**12000.00**	**12000.00**	**0.00**
	Budget Adjustment	**** Downtown Lighting**		**0.00**	**60000.00**	**39352.00**	**0.00**
			Total	$ 34490.10	$ 89020.10	$ 68572.10	$ 93490.10
		Projected Budget Balance		$ 62059.90	$ -3966.65	$ 32296.35	$ 20755.64
Assets							
		Cash/Cash Equivelents		$ 494,051.09	$ 537,026.61	$ 556,673.26	$ 611,428.90
		A/R		$ 8,808.68	$ 8,009.77	$ 7,886.01	$ 7,133.36
		Physical Assets					
		Lot 7 - Park Addition		$ 197,470.00	$ 248,200.00	$ 248,200.00	$ 248,200.00
		122 S. Main St.		$ 55,080.00	$ 57,180.00	$ 57,180.00	$ 57,180.00
			Asset Total	$ 755,409.77	$ 850,416.38	$ 869,939.27	$ 923,942.26