

The location of this meeting has been moved by City Council to the Conference Center –
02/03/2026



**CITY OF LEON VALLEY
TOWN HALL MEETING**

Leon Valley Community Center **Conference Center**
6421 ~~6427~~ El Verde Road, Leon Valley, TX 78238
Saturday, February 07, 2026 at 8:30 AM
AGENDA

1. 8:30 AM Call to Order and Determine a Quorum is Present

2. Presentations

A. Welcome to the 16th Annual Town Hall Meeting; and Introduction of City Council, Staff, and Procedures for the Meeting - Mayor Chris Riley (estimated start time 8:30 AM)

B. City Manager Update on the 2025 Town Hall Meeting and Annual Report - Dr. C. Caldera, City Manager (estimated start time 8:50 AM)

C. Presentation and Update on Bandera Road - TxDOT (estimated start time 9:00 AM)

D. Presentation on State of Texas Emergency Assistance Registry, STEAR - Samantha Fabian, MPA (estimated start time 9:30-10:15 AM)

E. Investing in Tomorrow: A Community Conversation on Leon Valley's Financial Future and Infrastructure Priorities - Dr. C. Caldera, City Manager (estimated start time 10:15-11:45 AM)

F. Brainstorming Cost-Effective Ways to Celebrate July 4th - 250th Anniversary of the Adoption of the Declaration of Independence (estimated start time 11:45 AM - noon)

G. Citizens to be Heard

3. Adjournment

Attendance by Other Elected or Appointed Officials - Members of other City boards, commissions, and/or committees may attend this meeting in numbers that could constitute a quorum. Accordingly, this agenda is also posted as a meeting notice for those boards, commissions, and/or committees. Members present may participate in discussions but may not deliberate or take action on items listed on this agenda. [Attorney General Opinion No. GA-0957 (2012)] **Certification of Posting** - I hereby certify that the above **Notice of Public Meeting(s) and Agenda of the Leon Valley City Council** was posted at Leon Valley City Hall, 6400 El Verde Road, Leon Valley, Texas, and remained posted until the conclusion of the meeting(s). This notice is also available on the City's website at www.leonvalleytexas.gov. **Accessibility:** This building is wheelchair accessible. Requests for sign interpretation or other services must be made at least 48 hours in advance of the meeting. To arrange assistance, please call (210) 684-1391, Extension 212.



SAUNDRA PASSAILAIGUE, TRMC

City Secretary

January 21, 2026 at 11:28 AM



2025 ANNUAL REPORT



Table of Contents

→	03	Letter from the City Manager
→	04	Mayor & City Council
→	05	Financial Highlights
→	07	Municipal Court
→	9	City Secretary
→	10	Human Resources
→	11	Planning & Zoning
→	12	Economic Development
→	13	Animal Control & Code
→	14	Police Department
→	19	Fire Department
→	21	Public Works
→	27	Library
→	28	Community Relations

Letter from the City Manager



Honorable Mayor, City Council Members, and Residents of Leon Valley,

As City Manager of Leon Valley, I am proud to present this annual report highlighting the accomplishments and dedicated service of our City staff. This report was developed by the City Manager's Office to recognize and share the significant achievements made during the past fiscal year.

The City Council adopted the FY 2024–2025 budget, which supported the delivery of a broad range of essential services to our community. Over the past year, the City adopted and updated its Mission, Vision, and Strategic Goals; awarded key public works contracts, including the CDBG-funded Cammie Way Sewer Main Replacement and El Verde Road Water and Drainage Improvements; adopted the Parks Master Plan; completed a major street improvement project on Wurzbach Road; and advanced the Capital Improvements Plan for water and sewer, including the purchase of 105 acre-feet of water to support long-term water security.

In addition to these major initiatives, City departments collectively delivered an extraordinary volume of services. During the fiscal year, the City welcomed more than 44,000 visitors to the Public Library, processed 711 open records requests, responded to more than 2,500 emergency medical calls and 20,000 police service calls, issued over 1,500 permits, managed more than 55,000 transactions across City operations, and welcomed three new neighborhoods.

This report reflects the combined efforts of our dedicated teams across all departments and is a testament to the professionalism, collaboration, and leadership demonstrated throughout the organization. The City of Leon Valley remains committed to strengthening service delivery, improving efficiency, and building upon these accomplishments through innovation, responsiveness, and proactive planning to meet the evolving needs of our community.

We are fortunate to have a team of public servants who consistently go above and beyond in service to Leon Valley. I extend my sincere appreciation to every member of the Leon Valley team for their hard work, dedication, and commitment to excellence.

Sincerely,
Crystal Caldera, PhD
City Manager

Mayor and City Council



Vision

CITY OF LEON VALLEY VISION STATEMENT

The City of Leon Valley strives to foster a community that is resilient to challenges, sustainable for future generations, and economically dynamic, ensuring a prosperous and harmonious future for all.

Mission

CITY OF LEON VALLEY MISSION STATEMENT

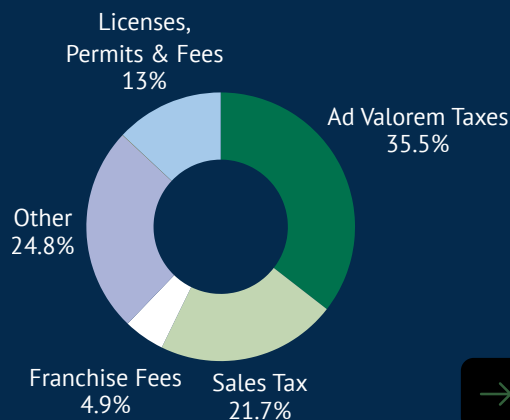
The City of Leon Valley is committed to protecting the quality of life, safety, and liberty for all its citizens while prioritizing fiscal responsibility, resiliency, sustainability, and economic development.



Financial Highlights



In FY 2025, the City of Leon Valley maintained a balanced budget while investing in infrastructure, public safety, and community quality of life. Revenues exceeded forecasts by 6%, enabling the completion of key capital projects and improved service delivery across departments.

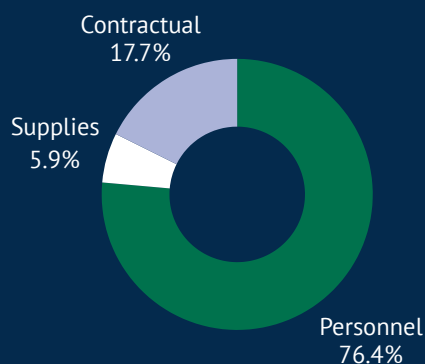


The City of Leon Valley collected a total of \$15.8 million in FY 2025 revenues. The largest sources included Ad Valorem Taxes (35.5%), Sales Tax (21.7%), and Other Revenues (24.8%), reflecting a healthy mix of property - and consumption-based income.



Revenue

\$15,843,319

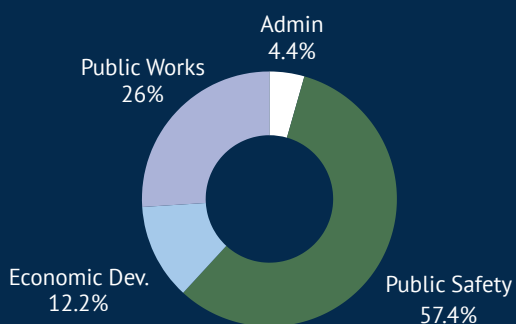


Operating expenditures for FY 2025 totaled approximately \$14.0 million, with the majority allocated to Personnel Services (76.4%), followed by Contractual Services (17.7%) and Supplies (5.9%). Spending remained in line with strategic goals focused on service delivery, staffing, and operational efficiency.



Expenses

\$13,094,510



The City invested over \$1.07M in capital projects during FY 2025. The largest share supported Public Safety (57.4%), including critical infrastructure maintenance. Notable investments were also made in Public Works (26%), Economic Development (12.2%), and Administrative equipment (4.4%), aligning with long-term capital improvement priorities.



Total Capital Outlay

\$1,074,953

General Fund Expenditures



Scan the QR Code to discover more financial information!

In FY 2025, the City of Leon Valley allocated the majority of its General Fund to Public Safety (52%), followed by Public Works (21%) and Administrative Services (17%). Personnel costs made up 71% of total spending, reflecting the City's investment in essential staffing and operations. Contractual services and capital outlay combined for nearly a quarter of total expenditures, funding key projects and service agreements.



\$7,382,118 (52%)

Public Safety

Supports Police and Fire services, ensuring community safety and emergency response readiness.

\$2,990,676 (21%)

Public Works

Covers street maintenance, parks infrastructure repairs, and facility upkeep to maintain city services.

\$564,760 (4%)

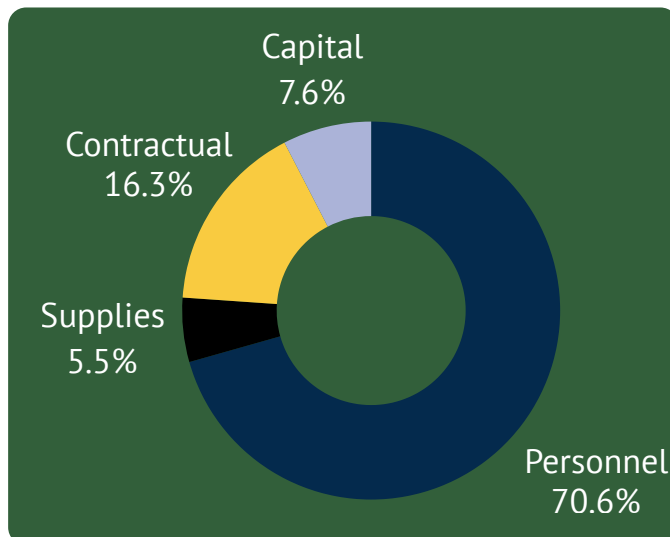
Planning & Zoning

Land development, inspections and permitting for residential and commercial property.

\$2,367,477 (17%)

Administrative Services

Includes Finance, City Management, IT, and support services that keep city operations running smoothly.



Spend Analysis

As shown in the chart, most of the City's FY 2025 General Fund was spent on personnel costs (71%), with additional allocations to contractual services, capital improvements, and operating supplies. These investments reflect Leon Valley's priority on maintaining service levels and funding operational needs across departments.

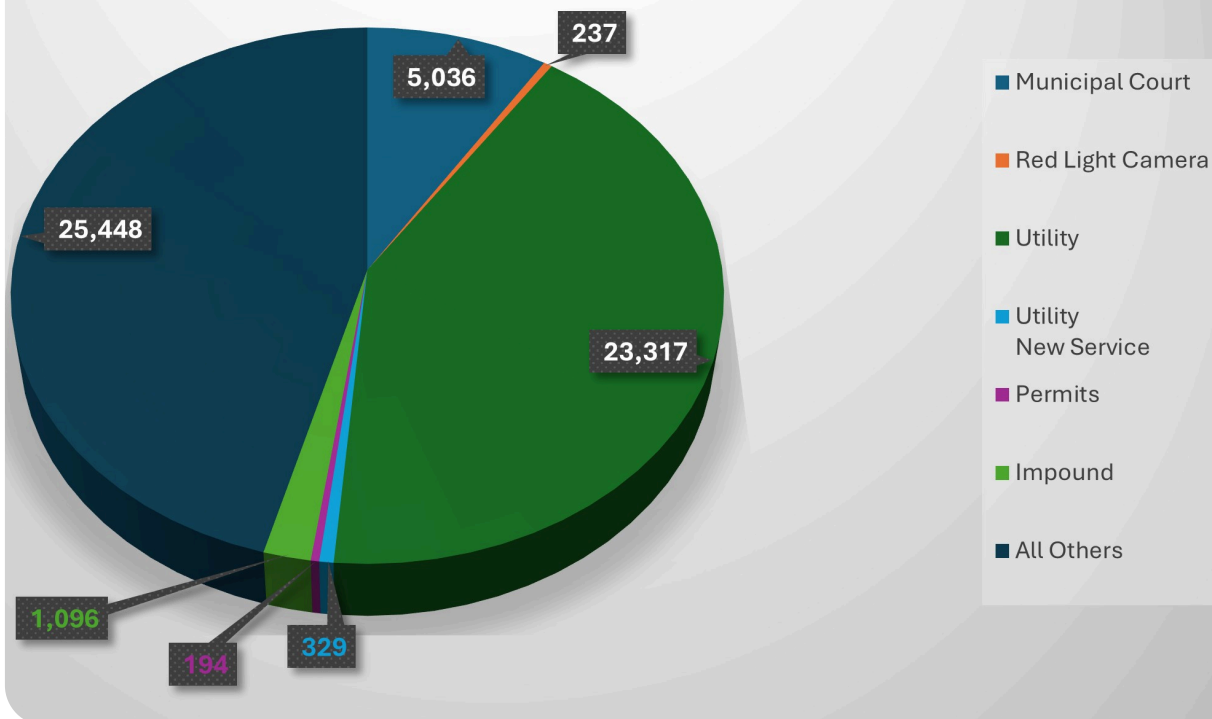
Municipal Court

The Municipal Court implements the highest standards of professionalism and ethics by adhering to the Judicial Code of Conduct and Criminal Code of Procedures. Our priority is providing efficient customer service, which is conducted in person, by email, online, and by phone.

FY 25 Highlights

- Enhanced our technological operations by implementing a phone payment IVR system. The added payment option helped customers without transportation and/or internet access.
- Hundreds of judgments are electronically signed by the Judge in real time within seconds within our InCode software.
- Telephone interpreter service was retained with the ability to have an interpreter in approximately 9 seconds for less spoken languages such as Swahili and Pashto.
- TMCEC requires clerks to annually complete a minimum of 16 hours for Court Clerk certifications to remain active. Court Clerk Certification (CCC) may reach Level 3. Currently, we have one CCC1 and two CCC2 with a collective total of 68 training hours.

FY2025 TOTAL NUMBER OF PAYMENTS PROCESSED



Total Transactions

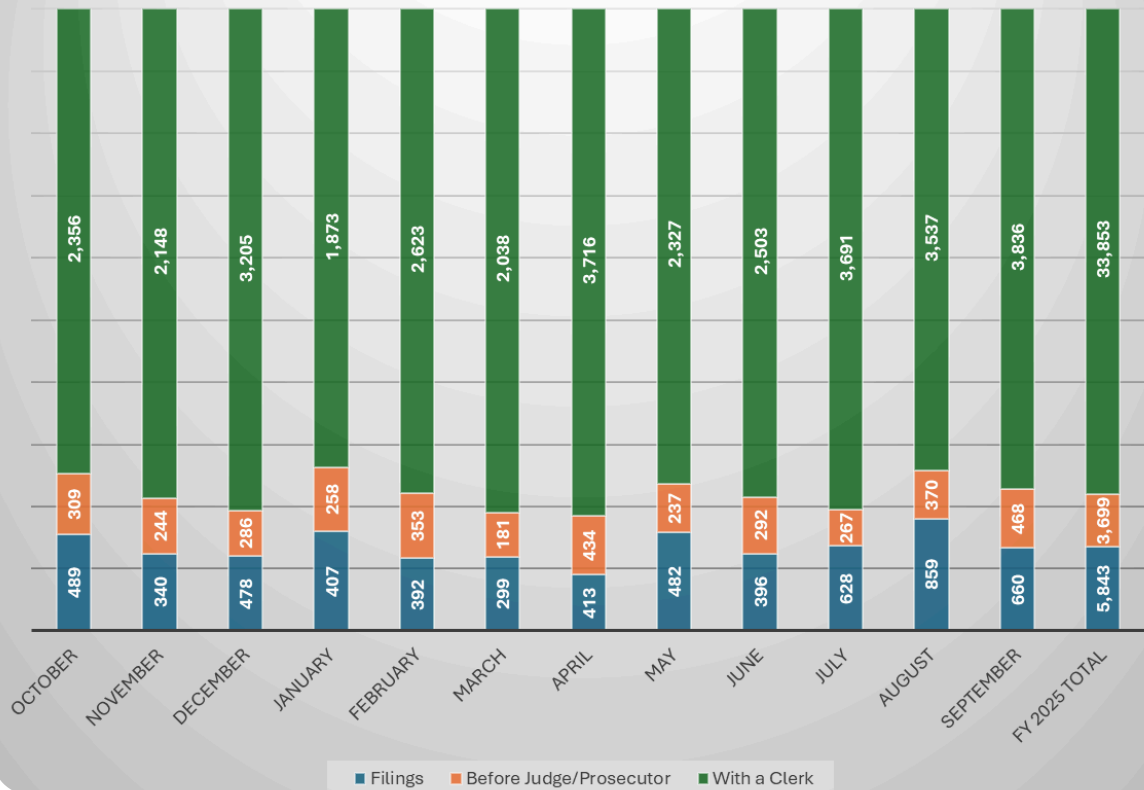


55,657

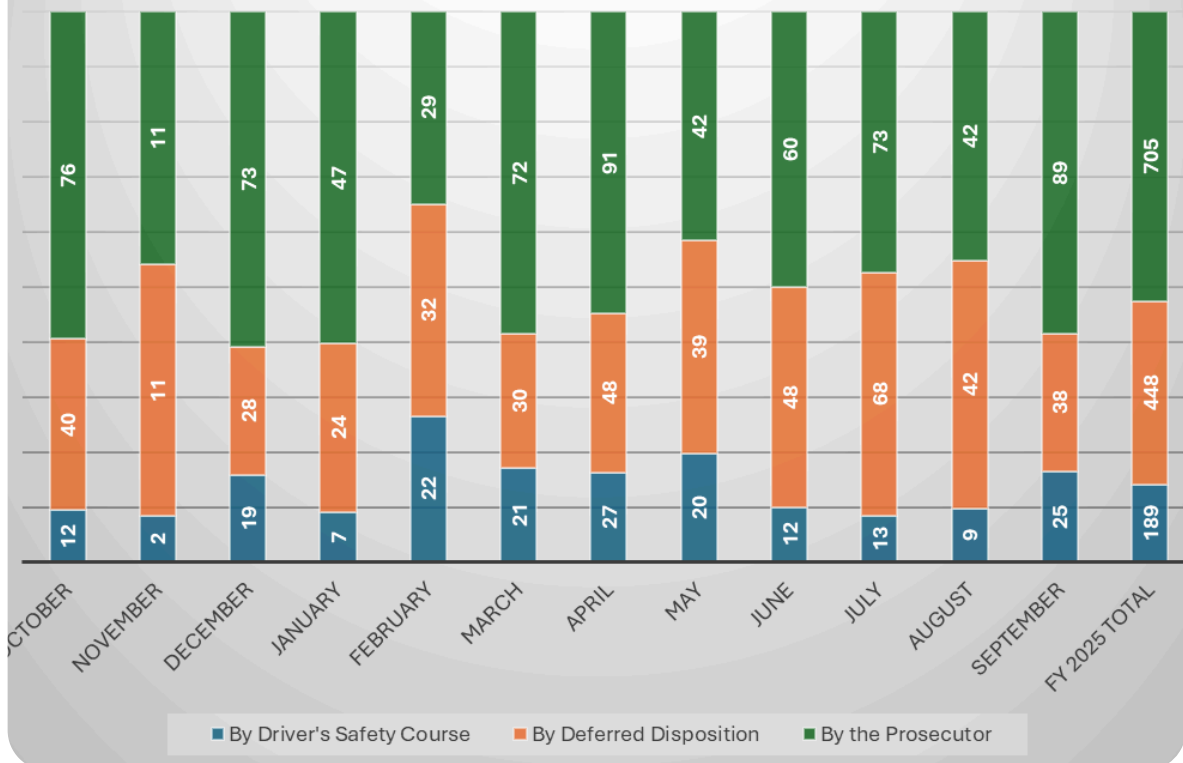
FY25 Court Cases

ANNUAL REPORT 2025

TOTALS FOR CASES PROCESSED



TOTALS FOR CASES DISMISSED



CITY OF LEON VALLEY

City Secretary

The Office of the City Secretary continued to ensure governmental transparency, manage official records, supported the City Council and Manager, and facilitated public access to information, acting as a vital link between citizens and the city's legislative and administrative processes by handling elections, public notices, and legal compliance.

FY 25 Highlights

- 31 Agendas/Minutes Prepared
- 30 Ordinances Processed – 13 were Codified
- 36 Resolutions Adopted
- 08 Public Notices Published in a Timely Manner

Legal and Administrative Documents Processed

- 17 subpoenas
- 4 grand jury summons
- 9 crime victim division requests
- 1 Defense Counterintelligence & Security Agency request
- 5 affidavits for Fire/EMS records
- 1 STAT – Transplant/South Texas Blood Bank request
- 3 police records certifications
- 17 notary services for citizens

Additional Highlights

- Successfully conducted the May 3, 2025, General Election
- Maintained the City's Contract Inventory
- Managed MuniDocs for public document access
- 48 hours of professional training completed
- Awarded three scholarships used to offset training costs
- Recipient of the 2025-2026 TMCA Achievement of Excellence Award

Records Management

17 new boxes stored

137 boxes destroyed

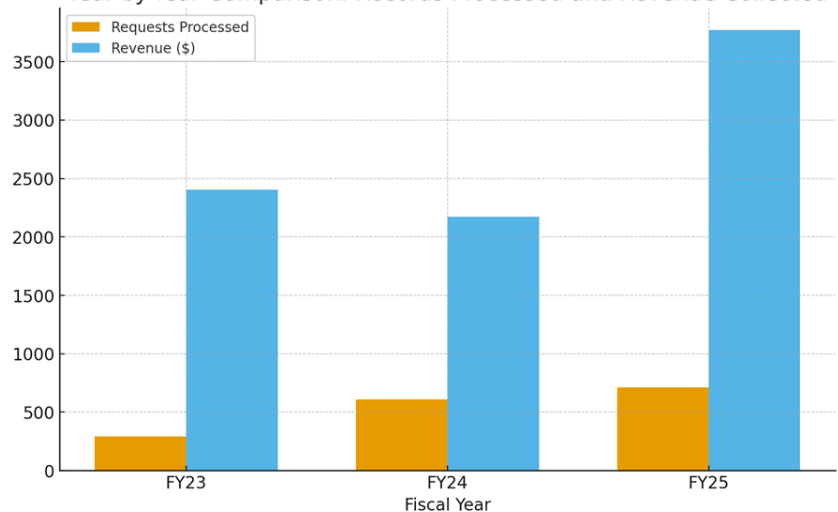
Open Records Request

711 Processed

Citywide Garage Sale

72 Participating Residents

Year-by-Year Comparison: Records Processed and Revenue Collected



Human Resources

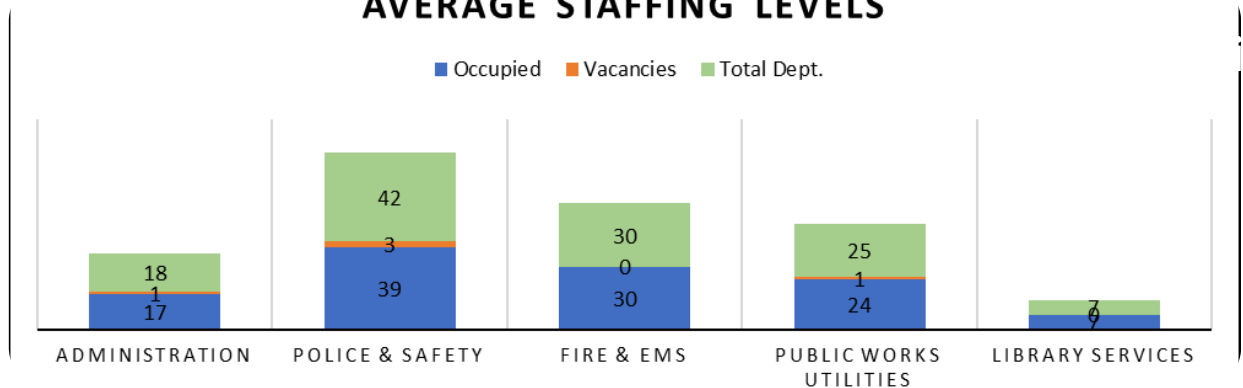
Processed 177 Applications

The Human Resources Department continued to provide strategic, professional, competent, responsible, and quality Human Resources Services through teamwork, promoting positive processes and a cohesive culture in the City's management of employment issues.

FY 2025 Highlights

- **Administrative Controls:** Updated the City's Personnel Policy and Disciplinary Manuals, along with additional procedural directives, to ensure the Mission of employees' conduct and actions are held accountable and to the highest professional and ethical standards.
- **Benefits Management:** As a result of a competitive health market, the City moved group insurance providers from Blue Cross Blue Shield (BCBS) to United Health Care (UHC); this change created approximately a 14% savings on premium costs. Human Resources worked with UHC to streamline compatibility with the Employee Navigator portal, to administer enrollments, terminations, and election of COBRA coverages.
- **Recruitment & Retention Plan:** Continuing the Police Cadet Tuition Sponsorship Program in return for a two-year retention commitment. Attended the First Responders Career Fair, San Antonio College of First Responders Academy, and John Marshall High School Career Preparation Fair. Conducted a salary survey to implement a Compensation Pay Plan Program that ensured fairness, transparency, and consistency in employee compensation; establishing a market average for positions based on the employees' years of service with a 2% spread.

AVERAGE STAFFING LEVELS



During this fiscal year, the Human Resources Office received 177 employment applications for various positions; current staffing remains steady with 95.90% positions occupied and 4.10% vacant.

Development, Initiatives & Collaborative Training:

- Public Funds Investment Act Renewal Training
- CJIS Security Policy & Periodic Audit Review
- Financial Management, AAS Degree
- TMCCP Election Law Seminar
- Texas Municipal Clerks Recertification Graduation
- TML Public Information Act: Personnel Records
- Advanced FLSA Training: Firefighter Work Schedules
- TMCCP Municipal Budget Cycle Seminar
- Just FOIA Certificate of Completion: Power & General User Course
- Staff Sessions: Sexual & Other Unlawful Harassment Training
- Texas Municipal Human Resources Association Annual Conference

Planning & Zoning

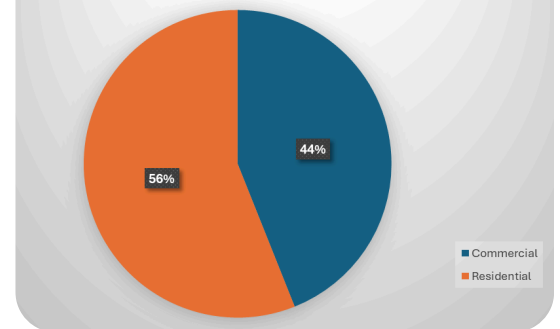
FY 25 Highlights

- Continued work on removing Sustainability, Gateway, and Commercial/Industrial Overlay Zoning Districts from the Zoning Code, and incorporated standards into other portions of the Code
- Updated Zoning map
- Customized permitting software
- Updated permit and other forms used by the department
- Updated fee schedule for permits
- Managed Sawyer Road PDD Application
- Managed large development projects Seneca Trails, Senna, & Trilogy

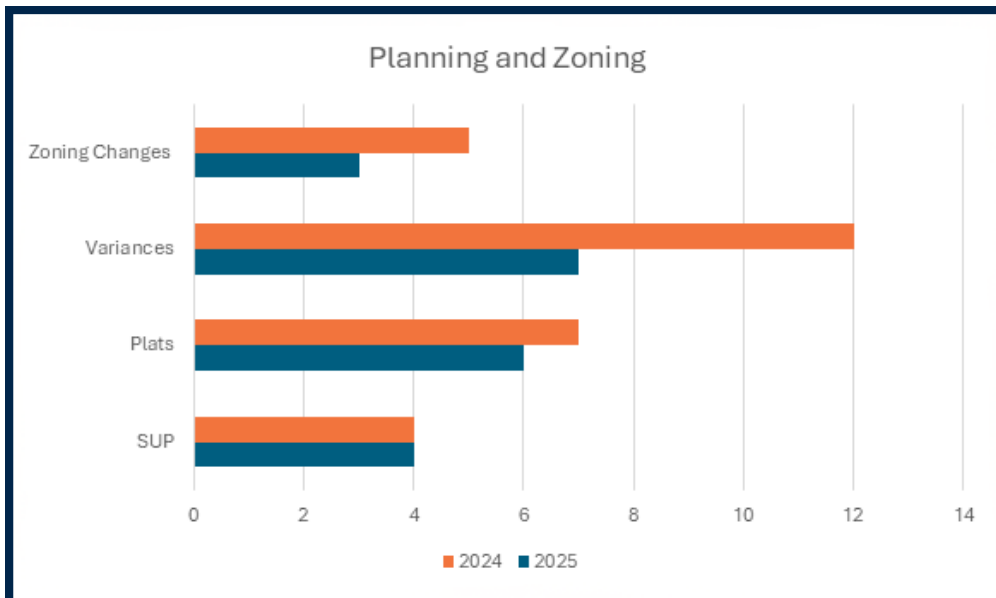


1,504 Permits Issued

Permits Issued FY25



Planning and Zoning



Economic Development



FY 25 Highlights

- Provided \$205,000 in Economic Development Grants to support redevelopment projects throughout Leon Valley.
- Awarded a grant to redevelop the abandoned Pilgrim's Laundromat located across from City Hall.
- Entered into a Chapter 380 Agreement to demolish and redevelop the former Wei Kee Restaurant, creating a new multi-tenant shopping center that will include Little Caesars.
- Oversaw the installation of Google Fiber in all City facilities to enhance connectivity and operations.
- Facilitated 158 meetings with local businesses to support retention, expansion, and new investment.
- Hosted 9 grand openings, welcoming a variety of new businesses — including a local market, a high-tech automotive collision repair center, Texas Homes' new housing development, a physical therapy clinic, and several other vibrant additions to the community.



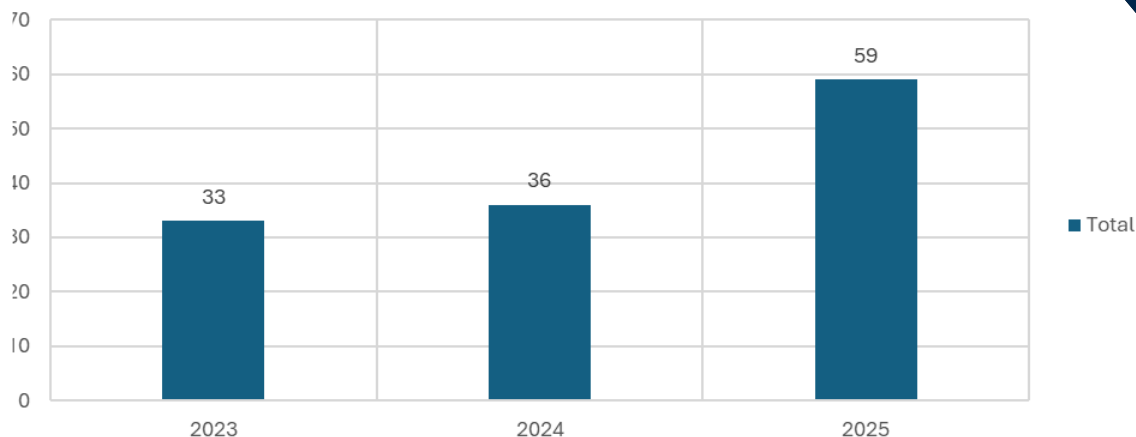
Animal Control & Code Compliance

Animal Control FY 25 Highlights

- Started a microchip program in July- 31 dogs microchipped in 3 months.
- Recorded a 3-year high intake of 59 dogs and completed 13 cat TNRs.
- Partnered with rescues, local veterinarians, new vendors, and other municipalities to ensure all dogs leaving the City of Leon Valley are microchipped, rabies vaccinated and altered.
- Achieved No-Kill Shelter designation.
- Held a vaccine drive, providing vaccinations for approximately 75 dogs.
- Conducted 12 dog bite investigations.



City of Leon Valley Dog intake



Code Compliance FY 25 Highlights

- Managed and resolved over 2,000 code-related cases.
- Removed 61 bandit signs from public rights-of-way.
- Handling 101 noise complaints, junk accumulation, and sanitation issues.



Police

Dear Citizens of Leon Valley,

The past fiscal year has been a period of significant growth and transition for the Leon Valley Police Department. We remain dedicated to providing professional, compassionate, and dependable police service to everyone in our community.

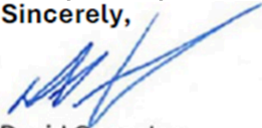
This year, our internal focus has been on building a strong and stable police team. We welcomed an experienced Assistant Chief and Lieutenant to reinforce leadership and commitment, promoted two Corporals to recognize internal excellence, and continued hiring and training new patrol officers dedicated to serving our community. Through focused instruction in de-escalation, crisis response, and community engagement, we have strengthened our team's ability to serve the residents of Leon Valley with professionalism and integrity.

Our officers have maintained a strong presence in the community, working diligently to prevent crime and enhance safety. Their dedication and adaptability reflect the collective spirit of this department and the community we are honored to protect.

Looking ahead, we remain committed to developing our personnel, maximizing our resources, and advancing our goals of transparency, accountability, and collaboration. With the continued support of our residents, businesses, Council, staff, and visitors, we look forward to a year of continued progress.

Thank you for your trust and partnership as we continue to serve the Leon Valley community.

Sincerely,



David Gonzalez
Leon Valley Chief of Police



CALLS FOR SERVICE



20,380

Police

DEA Task Force FY 25 Highlights

- Arrests - 90
- Seized Firearms - 66
- Clandestine Laboratories - 7
- Seized Assets - \$3,413,849

Seized Drugs

- Heroin - 25 kg
- Cocaine - 150 kg
- Methamphetamine - 350 kg
- Marijuana - 5 kg
- Synthetic Marijuana - 132 kg
- Fentanyl - 25 kg



DEA HIDTA TASK FORCE

- Arrests - 85
- Seized Firearms - 12
- Seized Assets - \$1,150,149

Seized Drugs

- Cocaine - 62 kg
- Methamphetamine - 123 kg
- Marijuana - 328 kg



Property Room

Audit - 100% Accountability

Property Destruction by Court Order - 3

Police



Criminal Investigation

Cases reviewed by CID

2,090

Cases Assigned to
Detective for Follow-
up

379

Cases Filed
with DA's office

171

Impound

Vehicles Towed - 641

Auctions Held - 3

Disposition of Vehicles - 72

Auctioned - 70
Salvage Sales - 2

Auction Vehicle Revenue -
\$104,609

January 2025 - \$44,056
June 2025 - \$46,283
September 2025 - \$14,270

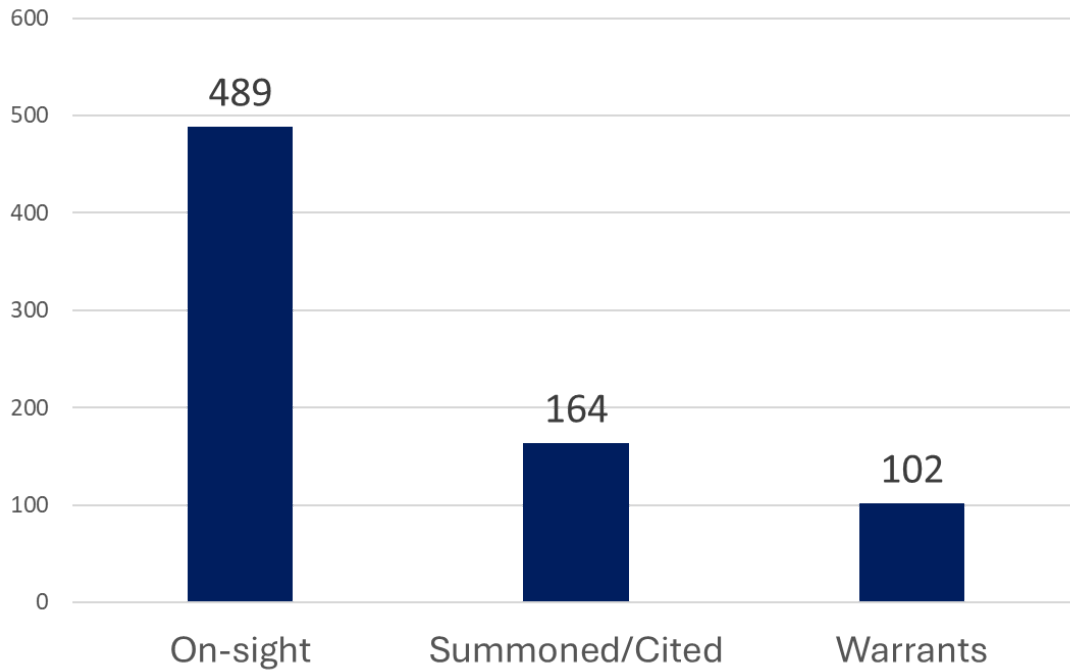
Salvaged Vehicle Revenues - \$73

Vehicles Commissioned for City Use - 0



Police

Arrests by Disposition

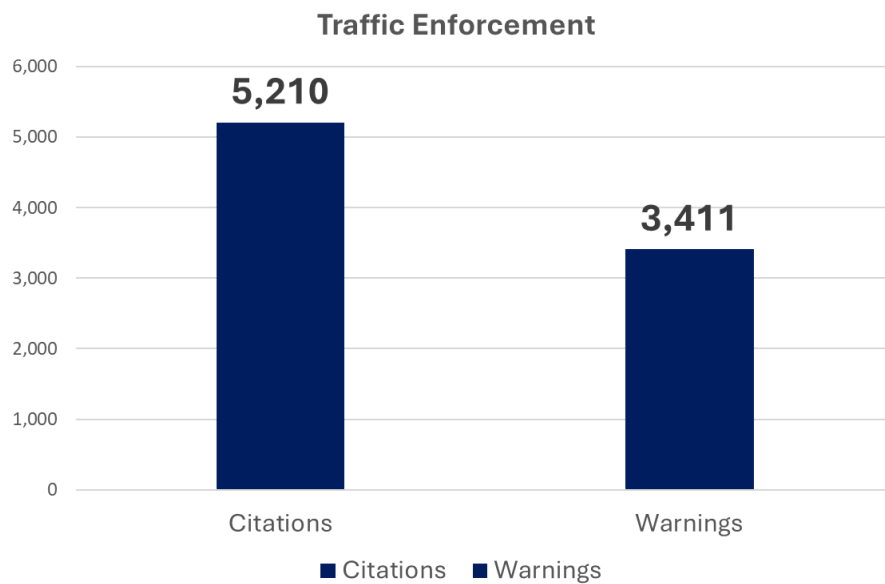


Crash Reports



873

Traffic Enforcement



Total Enforcement



8,621

Police

Officer Development

- Departmental Training Hours - 5,940
- Evidence Collection & Preservation Crime Scene Investigation - 120 Hours
- Intermediate Courses - 730 Hours
- Leadership, Ethics & Peer Support - 290 Hours
- Less Lethal (Chemical, ECD, Impact) - 490 Hours
- ALERRT Training - 704 Hours
- Investigations - 651 Hours
- Field Training - 1,377 Hours
- Instructor Development - 112 Hours

Certification Level

Probationary	4
Basic	10
Intermediate	5
Advanced	6
Master	21

Community Engagement & Partnerships

- LV Night Out
- Halloween
- LV Library Haunted House
- Driggers Elementary Trunk or Treat
- LV Elementary Trunk or Treat
- Earthwise Living Day Event
- Arbor Day Tree Adoption
- Blue Santa Project
- Marshall HS Partnership
- Special Olympics
- Big Rig Petting Zoo
- LV Elementary Fiesta Parade
- LV Library Carnival
- LV 4th of July



Fire & EMS

The Fire Department continued to prevent and/or minimize the loss of life and property within the corporate limits of the City and managed control over fires, sudden medical emergencies and natural and man-made disasters.



Fire Department FY 25 Highlights

- The Fire Department once again received exemplary scores through the Texas Commission on Fire Protection and the Texas Department of State Health Services during its most recent inspections.
- Delivered the 2024 Dodge chassis in August to Frazer in Houston to begin the ambulance build.
- Completed upgrading and automating our flood warning system. These flood warning system upgrades will allow remote activation and/or automatic siren activation once water levels meet designated thresholds.
- Updated our Flood Emergency Response Plan and ensured all our flood warning systems, flood sirens, and street barricades are in good working order. All residents are encouraged to visit Bexarflood.org and sign up for flood and high-water alerts.
- Replaced the fire station alerting system. This is the system that alerts the entire station of an emergency call. This system activates lights, strobe lights and announces the call. This system integrates the phone system, alerting system and our emergency call button at the front door.
- Sponsored 4 blood drives for the South Texas Blood and Tissue Center.
- Residents and guests were encouraged to dispose of unused or old prescription medications through our SUDS medication disposal program. This system allows you to place these medications in a secure envelope and mail them in for disposal. The entire system is free of charge. These envelopes are located at the fire station, city hall, library, conference center and the community center. The Fire Department does not accept medication for disposal.

Fire & EMS

Fire Department FY 25 Highlights

- Delivered three barrels full of school supplies to our elementary school. These school supplies were all donated by individuals and local businesses wanting to help some of our less fortunate students.
- Completed annual testing and maintenance of fire hydrants throughout the city. This testing is vital to ensure that in the event of emergencies, the fire department will have a reliable water supply.
- Preventive maintenance completed on all electronic flood gates.
- Conducted fire prevention education for all elementary schools and daycares in the City of Leon Valley for Fire Prevention Week in October.
- Year-round Smoke Detector replacement program.
- Host area EMS students to complete state-required ride-out hours. (We currently host San Antonio College, John Marshall High School, Thomas Edison High School, Somerset High School, U.S. Air Force Pararescue, and U.S. Army Medics).
- Managing and collecting food for the Blessing Box. We collected over 2000 lbs. of food.
- Fire Department Chiefs and personnel are involved as mentors for John Marshall EMS Students.
- Continuing to assist the instructors at John Marshall High School with EMS training as well as State skills testing for their students.
- Managed Project Cool, handed out 25 fans to area citizens.
- Participated in LV National Night Out.
- Yearly Santa Run through the neighborhoods during the month of December.

Run Totals

- 2,693 Service Calls
- 4:27 AVG. Response Time
- 1,037 Fire Marshall Services
- 597 Fire Services / 8 FERP
- 2,088 EMS Services
- 6,540 Total Training Hours
- Responded to 294 Motor Vehicle Accidents



Public Works

FY 25 Highlights

Management and Administrative Activities

- Functioned as Staff Liaison to Park Commission, the MPO/TxDOT Technical Committee, Regional Water Resource Development Group (RWRDG), and the Bandera Road Groundwater Plume Superfund Site Community Advisory Group (CAG)
- Completed the East of Wurzbach Sewer Main Replacement Project
- Demolished the Leon Valley Community Pool facility
- Continued working with Northside Independent School District on traffic plans for John Marshall High School
- Awarded a grant from Bexar County CDBG for a sewer main replacement on Cammie Way
- Awarded a grant from the Bexar County ARPA fund for replacing the water main and constructing new driveway approaches on El Verde Road
- Performed oversight of the Planning and Zoning Department
- Updated water impact fees
- Continued working with City Engineer on the Huebner Creek Flood and Erosion Control Project Segment 1
- Worked with TxDOT on the engineering and design of the Leon Valley Huebner Creek Greenway Hike & Bike Trail Segment 2
- Completed Year 8 Street Maintenance Project on Wurzbach Road
- Created Capital Improvements Plan for the water and sewer system rehabilitation
- Updated water and sewer rates and tiers to fund the Capital Improvements Program
- Assured continuing education and training for all employees for department succession planning
- Applied for a grant from TxDOT for Segment 3 of the Leon Valley Greenway Hike & Bike Trail
- Applied for a grant to fund a Hike & Bike Trail Master Plan.
- Applied for a grant from CDBG Bexar County for a new sewer main along Locker Lane
- Installed new flood gates along Poss Road
- Worked with the developer to close Samaritan Drive and acquire right-of-way along Aids Drive
- Eminent domain proceedings started to acquire a portion of Zarzamora Creek
- Constructed dog kennel facility



Public Works



Grants

Project	Grantor	Amount Granted
GRANTS AWARDED		
East of Wurzbach Sewer Main Replacement	Bexar County CDBG	\$ 246,900
Hike & Bike Trail Tree Planting	Bexar Branches Alliance	20,000
Cammie Way Sewer Main Replacement	Bexar County CDBG	293,735
Locker Lane Sewer Main Project	Bexar County CDBG	590,423
Hike & Bike Trail Master Plan	TxDOT	100,000
El Verde Rd Water Main & Drainage Replacement Project	Bexar County ARPA	1,312,874
<i>Total Awarded Grants</i>		<i>2,563,932</i>
GRANTS PENDING		
Hike & Bike Trail Segment 3	TxDOT	868,217
Huebner-Onion Natural Area Park trees	Bexar Branches Alliance	110,000
<i>Total Pending Grants</i>		<i>978,217</i>
Total Grants		\$ 3,542,149

Operations

Highlights include monitoring EPA Plume Project, large-item pickups, sign and sidewalk repairs, road and sidewalk repairs, landscaping over 180 acres, grant management, and energy efficiency upgrades. Public Works also provided homeless encampment cleanup and event support citywide.

Mowing Activities

Area	Type	Acres
Mow Zone 1	Facilities	15.46
	Parks	5.56
	ROW	8.69
Mow Zone 2	Facilities	1.17
	Parks	62.53
	ROW	6.2
Mow Zone 3	Facilities	3.79
	Parks	45.21
	ROW	71.24
Total		219.85



Public Works

Parks & Recreation

Replaced playground and court surfaces, seal coated Raymond Rimkus Park trail, operated Forest Oaks Pool, maintained Hike & Bike Trail Segment I and Huebner Creek, rebuilt Rimkus Park trail, installed new irrigation at the Old Mill Silo and The Ridge at Leon Valley Parks, and updated the Parks, Recreation, Trails, and Open Space Master Plan.



Park Pavilion Cleanups

161

Pool Attendance and Revenue

Type	Attendees	Revenue/Expense
Memberships	1,566	\$7,680.00
Daily Passes	5,774	\$28,887.00
Concessions	N/A - sold	\$8,438.00
Concessions	N/A - stocked	-\$1,868.00
Total	N/A	\$43,137.00

Pool memberships include all types. Daily pass numbers include daycare buses.



Public Works

Water System Operations

Implemented capital improvements, maintained four storage tanks, updated GIS maps, conducted TCEQ water sampling, installed touch-read meters, replaced fire hydrants city-wide, replaced inoperable water valves, and managed conservation rebate programs.



Sewer and Stormwater Systems

Performed CCTV inspections and jetting, repaired sewer lines, constructed drainage channel at Poss & Cherryleaf, street sweeping, maintained storm drains, and completed MS4 reporting and community outreach.

Street Sweeping Activities

Street Sweeping FY 2025	
Miles driven	43
Debris Collected	127 cubic yards

Fleet and Facility Maintenance

Serviced over 150 city vehicles, maintained fuel systems and generators, managed oil recycling, assisted Police fleet, and procured new equipment.

Street Maintenance

Utilized \$800,000 in Street Maintenance Tax funds for seal coating, overlays, curb repairs, ADA ramps, and signage replacement. Completed 2,502 linear feet of overlay on Wurzbach Road. This year, we started an in-house pavement marking program.

Street Name	Type of Maintenance	Linear Feet
Wurzbach Road	Mill & Overlay	2,505

Public Works

Event Support Activities

Private/Special Event Cleanup	
Community Center	65 events, 2-3 hrs ea., 2-man Crew
Conference Center	108 events, 2-3 hrs ea., 2-man Crew
NW Senior's Club	50 setups, 1 hr, 2-man / 50 cleanup, 1 hr, 4-man

City Sponsored Event Setup/Break Down

- Basura Bash
- Earthwise Living Day
- 4th of July
- Arbor Day
- Movies in the Park
- Holiday Lighting Ceremony
- Holiday Decorating City Hall
- Trash 4 Treasure
- Coffee with the Council
- Breakfast with Santa
- AARP
- Town Hall City Council Meeting
- Police Training
- Bexar County Elections
- Yoga
- Library Events



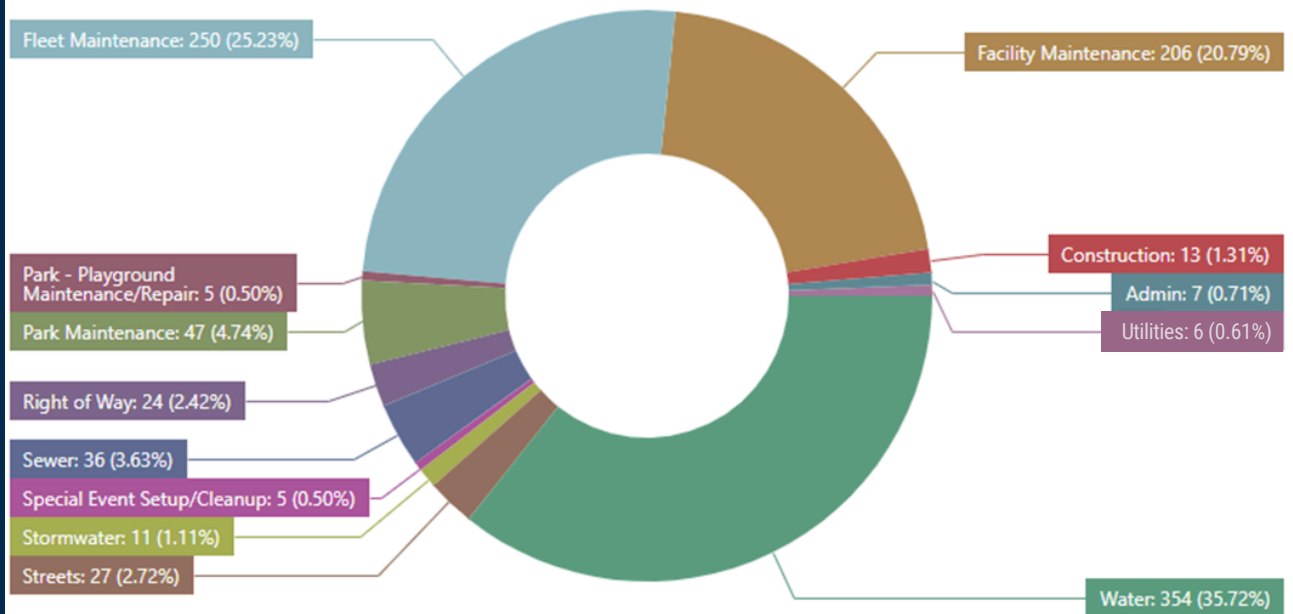
Public Works



Crew Activities by Category

All Crews respond to service requests for concerns such as fallen trees in roadways, signs knocked over or missing, facility repairs and maintenance, right-of-way cleanups, homeless camp cleanups, creek debris removal, potholes, sidewalk repairs, water and sewer main breaks, park maintenance, graffiti removal, fleet maintenance, etc. These are tracked and resolved in the Public Work's software system.

ShareNet Software



GoGov Service Requests

Sewer - 1
 Other - 3
 Solid Waste - 2
 ROW Maintenance - 12
 Trees - 8
 Water - 17
 Park Maintenance - 19
 Traffic Concerns - 12
 Storm Drain - 1
 Street Lighting - 7

82 Total Requests



Library

FY 25 Highlights



Our growing number of visits and cardholders shows that the library remains a vital gathering space where people connect, learn, and feel seen.

- 44,709 visitors an 11% increase over FY24.
- 40,253 items borrowed, 21% increase in two years.
- 80 Summer Reading programs with 10,034 attendees (117% growth in one year).
- 16 robotics kits → 64 participants weekly / 512 total in summer 2025.

Community Reach

Value - \$974,276

Estimated value of savings to patrons based on programs, checkouts, technology access, and services.

New Library Cards - 602

Renewed Library Cards - 718

Access to Knowledge

Digital Access & Inclusion

Checkouts - 38,156

Computer Sessions - 1,021
Wi-Fi Connections - 6,582

Literacy Starts Here

When we support early literacy, we support families, futures, and the next generation of learners.

Youth Programs - 157

Attendance - 10,915
Youth Checkouts - 26,934

Summer Reading 2025



Age Group	Programs	Attendance
Early Childhood	28	2,754
Student Age	14	2,178
YA	14	378
Adult	13	52
General/All Ages	42	6,402
Total	111	11,764

Community Relations



FY 25 the Community Relations Department focused on building stronger connections with our residents, partners, and visitors. This year's achievements reflect teamwork, creativity, and a continued commitment to serving the Leon Valley community with energy and innovation. We're proud of the progress made in FY 25 and excited to keep the momentum going!

FY 25 Highlights

- **Conference Center Growth:** Increased facility rentals, reflecting strong community demand and successful outreach.
- **Expanded Digital Reach:** Higher likes, views, and engagement across social media platforms, strengthening connections with residents.
- **Community Events:** Successfully planned and hosted multiple community events with strong attendance and positive feedback.
- **Partnerships & Support:** Expanded partnerships and increased support from local organizations and sponsors.
- **Creative Engagement:** Fiesta Medal Reels and other innovative content increased followers and boosted community engagement.
- **Continued building and creating the City's Public Education Government channel** to expand access to meetings, events, and community programming.

Community Center Rentals

65

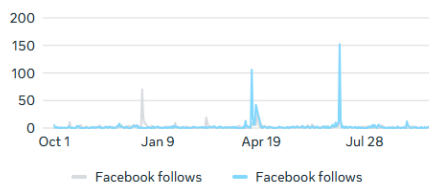
Conference Center Rentals

108

Follows ⓘ



895 ↑ 36%

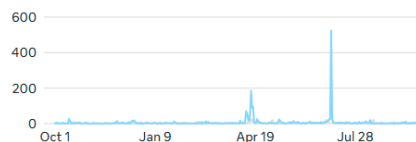


— Facebook follows — Facebook follows

Visits ⓘ



2.5K ↑ 134.6%



— Instagram profile visits — Instagram profile visits

Views ⓘ

495.6K

3-second views ⓘ

31.1K ↑ 529.9%

1-minute views ⓘ

1.2K ↑ 76.4%

Content interactions ⓘ

6.5K ↑ 12.1%

Watch time ⓘ

9d 3h ↑ 363.7%

Views ⓘ

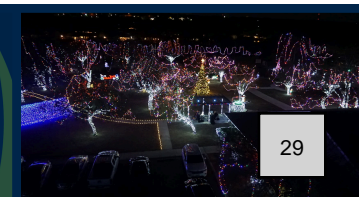
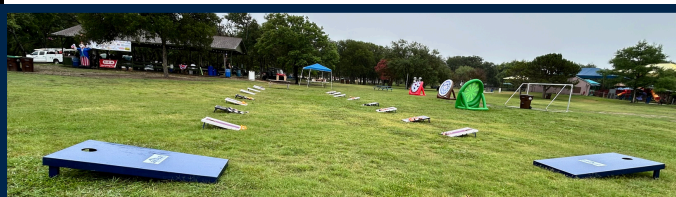
18.6K

Reach ⓘ

7.3K ↑ 615.2%

Content interactions ⓘ

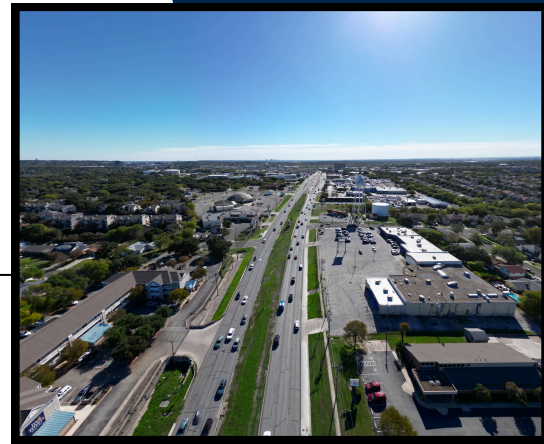
626 ↑ 100%



Looking Ahead

As we transition into the Fiscal Year 2026 (October 1, 2025 – September 30, 2026), Leon Valley builds on the momentum of the previous year with a budget that reflects strategic planning, financial responsibility, and community-focused investment.

The adopted FY 26 budget demonstrates a continued commitment to delivering essential services, improving infrastructure, supporting public safety, and promoting long-term quality of life.



Fiscal Responsibility & Stability

The FY 2026 budget was adopted with a total property tax rate of \$0.545040 per \$100 valuation, including maintenance and operations and debt service components. This tax rate supports ongoing services while maintaining fiscal discipline and transparency.

Through careful financial planning and community engagement, the City Council and City Manager aligned the budget with both current service demands, and long-term strategic goals approved by Council.

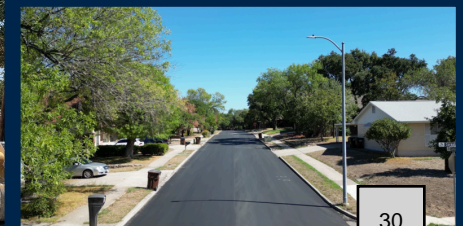
Strategic Investments for the Future

1. Infrastructure Continuity

Leon Valley continues to prioritize critical infrastructure that supports public health and community growth:

- Continued support for water and sewer upgrades, ensuring reliable utility service.
- Street maintenance and transportation planning to improve connectivity and safety.
- Planned capital investments aligned with the City's multi-year Capital Improvements Plan.

These investments reflect Leon Valley's commitment to reliable infrastructure and sustainable growth.



Looking Ahead



2. Sustainable Services & Efficiency

The FY 2026 budget funds the ongoing delivery of core City services, including:

- Public safety operations (police, fire, EMS)
- Parks and recreation programming
- Library services and community programs
- Municipal operations

This ensures that residents continue to receive high-quality, efficient public services without interruption.

3. Workforce Strength & Equity

Budget planning for FY 2026 incorporates steps toward a sustainable pay structure that supports recruitment, retention, and workforce equity in a competitive labor market — ensuring that Leon Valley can attract and retain skilled professionals across departments.

4. Fiscal Transparency & Community Engagement

The City maintained a transparent budgeting process with multiple public hearings and presentations to the City Council. Residents were provided opportunities to engage in discussions about the budget, tax rate, and service priorities prior to adoption.

This collaborative process strengthens accountability and ensures that budget decisions reflect community values.

5. Thoughtful Financial Planning

Looking ahead, the City's approach focuses on:

- Aligning revenue with long-term operating and capital needs
- Monitoring service rates and external cost pressures
- Building reserves and maintaining prudent fund balances

These practices enhance the City's ability to respond to unforeseen challenges while preserving financial flexibility.



CITY OF LEON VALLEY



2025 ANNUAL REPORT



THANK YOU

PHONE :

210-684-1391

ADDRESS :

6400 El Verde Rd., Leon Valley, TX 78238

WEBSITE :

www.leonvalleytexas.gov





February 7, 2026

Leon Valley Town Hall

SH 16 (Bandera Road)

From I-410 to Loop 1604

Bexar County | CSJs 0291-10-099 & 0291-10-100

TxDOT San Antonio District

DRIVE *like a* TEXAN™

Kind. Courteous. Safe.

Next time you get behind the wheel,
remember that a little kindness and
courtesy go a long way to make our roads
safer for everyone.



VALUES TEXANS SHADE



Kind

It's really that simple: treat others the way you want to be treated. Whether you're waving thanks behind the wheel or holding the door for a stranger, kindness matters.



Courteous

Courtesy isn't just about being polite in person. It's about letting others merge, giving space, and practicing patience on the road.



Safe

The most important part of any journey is making sure everyone arrives safely. Every driver, every passenger, every biker, every cyclist and every pedestrian.

Project location

Project limits

- SH 16 (Bandera Road) from I-410 to Loop 1604

Project length

- Approximately 6.5 miles

County

- Bexar

Right of Way

- Approximately 7.7 acres of proposed right of way and drainage easement



Project goals

What are we trying to do?

- Improve mobility, safety and community connectivity
- Reduce congestion on the SH 16 (Bandera Road) corridor
- Accommodate bicyclists and pedestrians

Proposed improvements

What are we proposing?

- Expand existing four to six-lane divided road to an eight-lane parkway
- Convert 12 existing traditional signalized intersections to signalized restricted crossing U-turn (RCUT) intersections
- Add shared-use paths to both sides of the roadway for bicyclists and pedestrians

Schematic & Environmental Timeline

90% Schematic
(December 2024)

18.9 acres of proposed ROW/drainage easement, 246 ROW parcels, 9 displacements

Public Meeting
(February 2025)

Summary on following slide

Draft Final Schematic
(July 2025)

7.7 acres of proposed ROW/drainage easement, 123 ROW parcels, 3 displacements

Environmental Studies
(On-Going)

Updating tech reports based on schematic revisions

Environmental Clearance
(Spring 2026)

Next Steps

ROW Mapping

ROW Acquisition

Detailed Design – Phase 1

Utility Relocation – Phase 1

Tentative Construction Start – Phase 1

*Note: All dates are contingent upon available funding.



Questions/Feedback

TxDOT Project Manager

Scott Nelson, P.E., PTOE
TxDOT San Antonio District
4615 Northwest Loop 410
San Antonio, Texas 78229-0928
Phone: (210) 615-5876
Email: Scott.Nelson@txdot.gov

STATE OF TEXAS EMERGENCY ASSISTANCE REGISTRY

(STEAR)

Presented By : Samantha Fabian
STEAR Program Manager



STEAR Timeline

at-a-glance

TAR



Originally known as Transportation Assistance Registry (TAR), which was instituted following Hurricanes Katrina and Rita.

2005



STEAR



TAR was replaced by the State of Texas Emergency Assistance Registry (STEAR)

2013



SB 968



Enactment of Wellness Checks for the Medically Fragile.

2021



NOT PARTICIPATING



Following SB 968, the STEAR program revised its enrollment policy, ending statewide open enrollment.

2021



NEW DATABASE



Launch of the new database:
<https://stear.texas.gov>

2024





The **STEAR** program is a free **registry** for Texans of any age who need additional assistance during an emergency event due to:

The **STEAR** program is a free **registry** for Texans of any age who need additional assistance during an emergency event due to:

Medically Fragile

Requires Transportation Assistance

STEAR registry information provides local **emergency planners and responders** with information about the needs of individuals in their community.

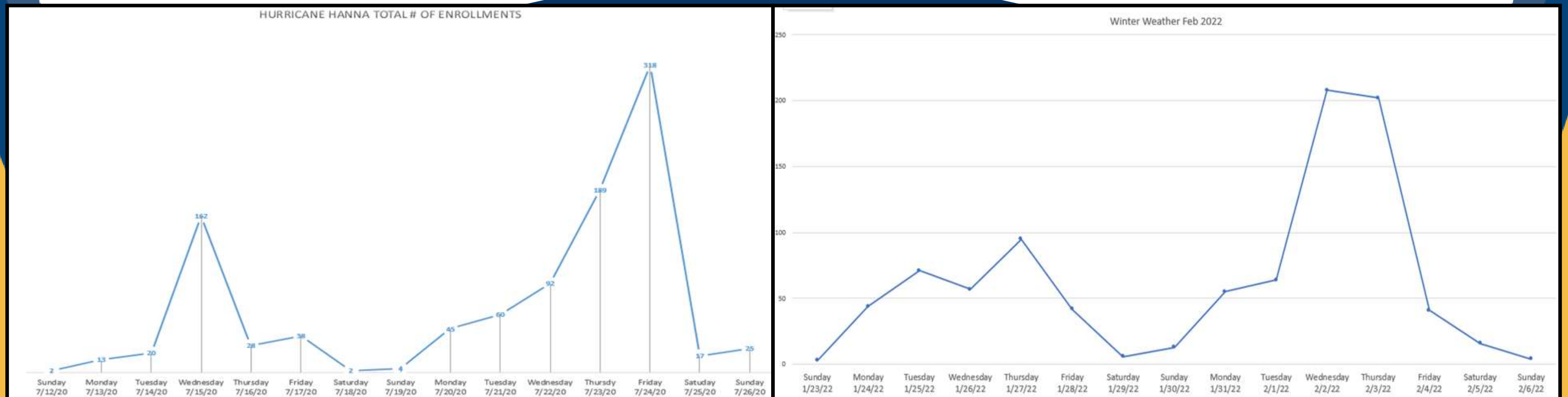


The registry is **Voluntary**

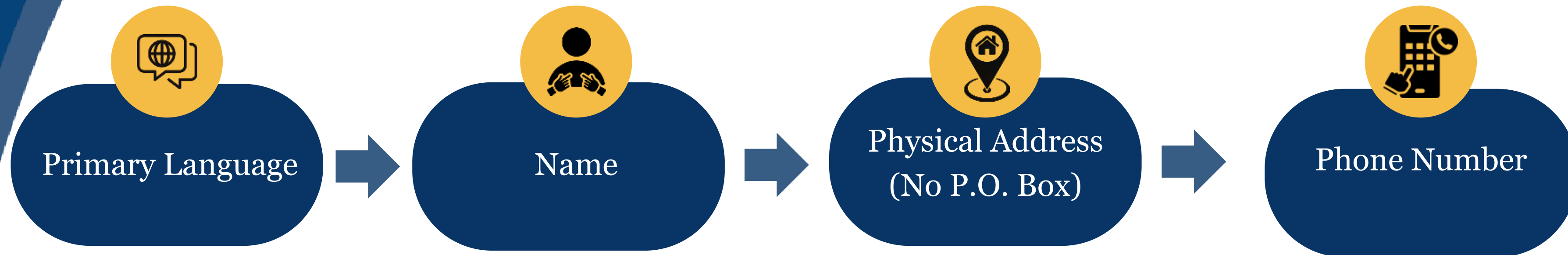
- Registering for STEAR **does not** guarantee you assistance in an emergency.
- By registering in STEAR you are consenting to sharing their information with first responders and other state agencies during a disaster.
- Texas Communities use the state registry in different ways, and available services vary by community.
- Contact your **local emergency management office** if you need information on how your community uses STEAR.

Register Before Disaster Strikes!

Last-minute enrollments during a disaster may not immediately reach your local emergency management office.



Required Information to Register



Additional Questions Asked to Capture Vital Information for Local Emergency Planners and Responder

Emergency Contact Information

Caregiver Information

Pets

Transportation Assistance

Medically Fragile

Communication Barriers

Functional Needs

Medical Needs



Ways to Get Registered

Register online at stear.texas.gov



**To reach 2-1-1 using preferred video relay service call
877-541-7905 and press option 4 to register**



Registration PDF forms available at stear.texas.gov



Over the Phone Enrollments



2-1-1 has assisted the State of Texas Emergency Assistance Registry with trained specialists who take sensitive information from the caller and fill out the form through the STEAR database.

2-1-1 continues to assist citizens with critical safety information such as disaster assistance which includes:

Shelter Locations

Road Closures

Evacuation Routes



CAN A STEAR FORM BE FILLED OUT BY SOMEONE ELSE?

**With their permission, a family member or volunteer
can register another individual through 2-1-1 or by
registering online at stear.texas.gov**



Registrants must have an emergency plan of their own!

- Have a **plan**
- Have an emergency **communications plan** with everyone in your family, friends and neighbors
- Have an **emergency supplies kit**, and keep your contact list in a water-resistant container inside your kit
- Plan ahead for **accessible transportation** in case of need for evacuation
- If **medical equipment** that runs on electricity is used, learn what options are available in case of an outage.
- Visit: [Ready.gov](https://www.ready.gov) for more information on how to stay prepared.

STEAR

STATE OF TEXAS EMERGENCY
ASSISTANCE REGISTRY

The State of Texas offers Texans the option to register with the STEAR program, a FREE registry that provides local officials and emergency responders with information related to your needs during an emergency.

ANNUAL REGISTRATION FOR STEAR
begins on January 1, 2025.

Register online at:
stear.tdem.texas.gov, or call 2-1-1, or use
your video phone relay option of choice.

MORE
INFORMATION
TDEM.TEXAS.GOV/STEAR



REGISTRO PARA ASISTENCIA DE
EMERGENCIA DEL ESTADO DE TEXAS

El estado de Texas ofrece a los texanos la opción de inscribirse en el programa STEAR, un registro GRATIS que proporciona al personal local de emergencia y planificación información relacionada con las necesidades que usted tenga durante una emergencia.

LA INSCRIPCIÓN ANUAL DE STEAR
comienza el 1 de enero de, 2025.

Inscríbese por Internet en:
STEAR.tdem.texas.gov o marque el 2-1-1 o
use la opción de relevo de video teléfono
de elección.

PARA MÁS
INFORMACIÓN, VISITE
TDEM.TEXAS.GOV/STEAR



Re-enrollment Reminders

Reminder will be sent to registrants every year
to re-register by January 1st.

Thank you, Questions?

For More Information:

<https://stear.texas.gov/>

stear@tdem.texas.gov





Investing in Tomorrow

1/24/2026

Making Sense of the Budget

Your Family



COLV



Making Sense of the Budget

- What is a budget
 - Basic Financial Plan
 - An illustration of how Leon Valley is accomplishing our priorities
- Budget Cycle for FY 26
 - October 1, 2025- September 31, 2026
 - Planning began January 1, 2025
- Council Approves
 - One Fiscal Year Operating Budget
 - Multi -Year Capital Budget & Plan

100

- Multi-Year Capital Plan
 - Investment in long-term assets that benefit the city over a longer period of time

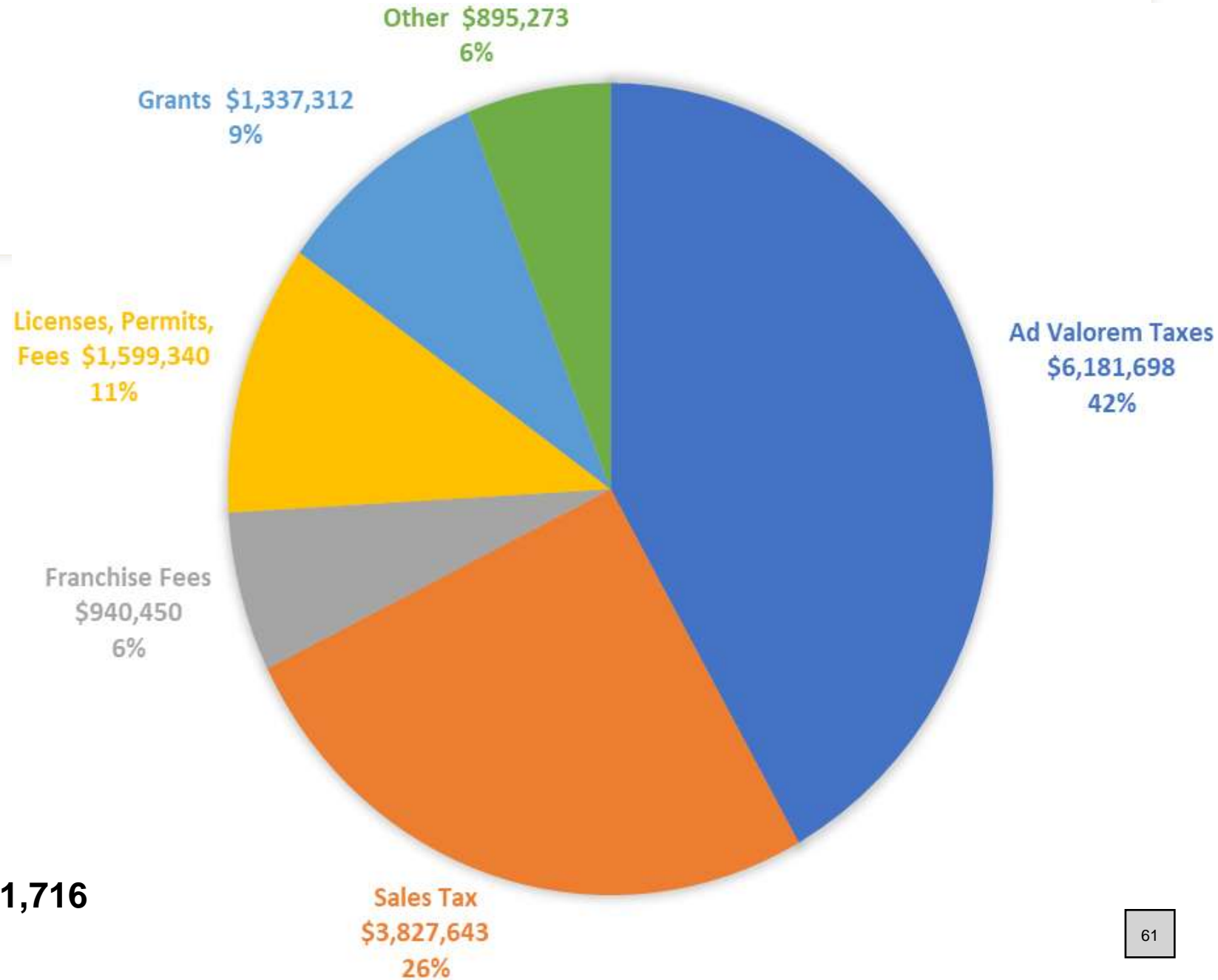
Making Sense of the Budget

- Funds
 - General Fund
 - Enterprise Fund – Water, Sewer and Storm Water
 - Red Light Camera
 - Debt Fund
 - Special Revenue Funds – Crime Control, Community & Conference Center, Street Main., Police Forfeiture, Child Safety, Court Tech, LEOSE, Grant

Making Sense of the Budget

General Fund Revenues by Category

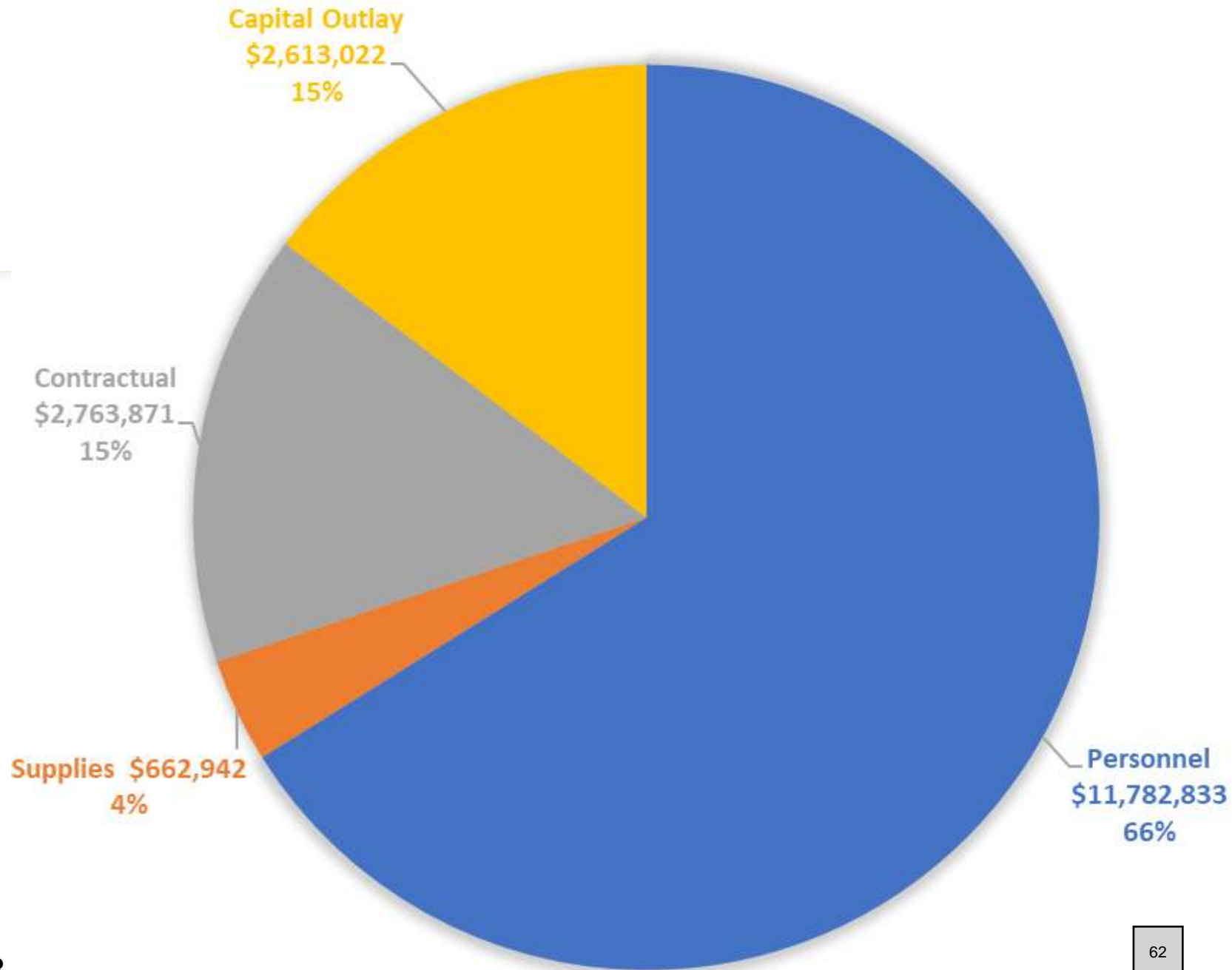
Total:
\$14,781,716



Making Sense of the Budget

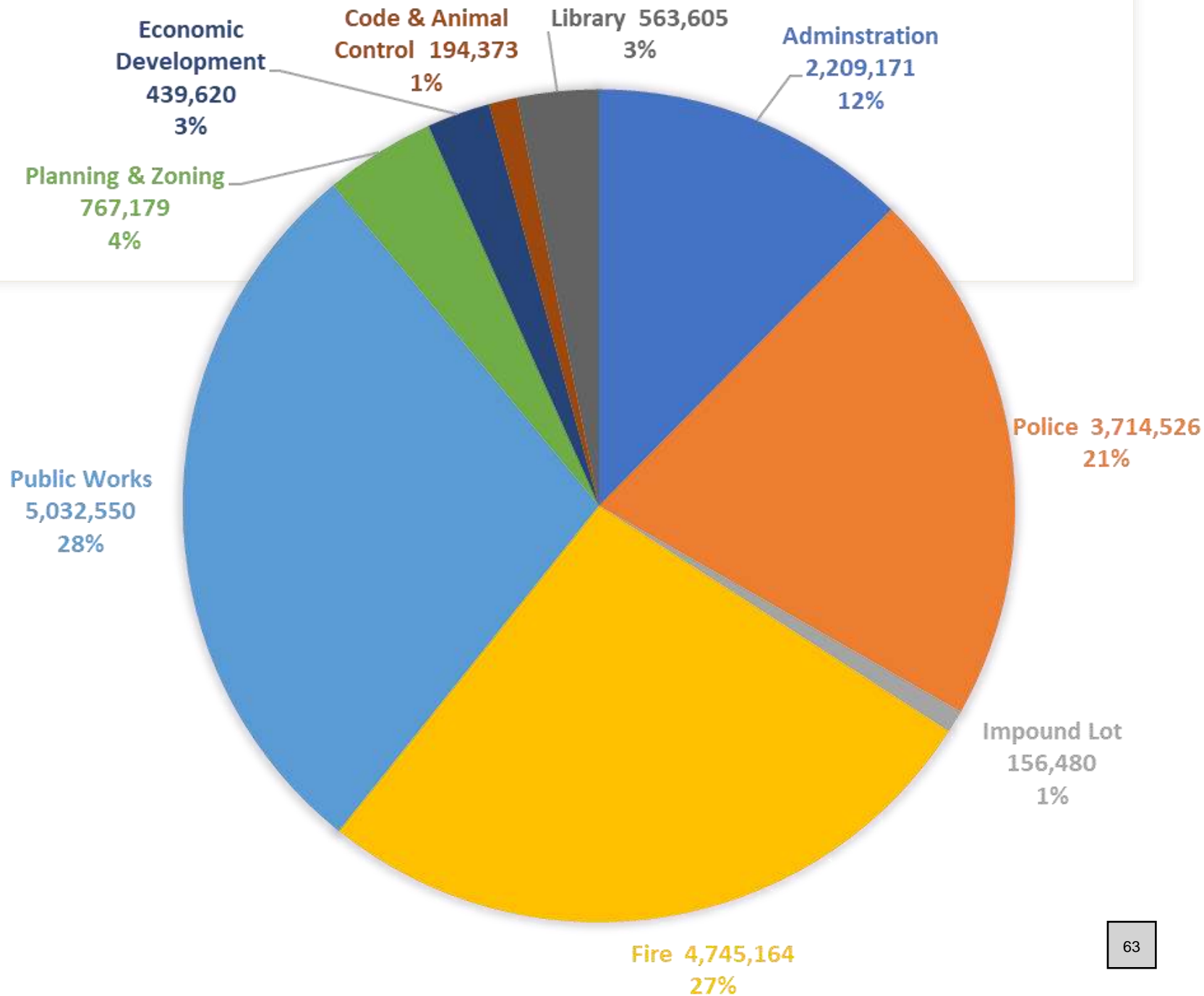
General Fund Expenditures by Category

Total:
\$17,822,668



Making Sense of the Budget

General Fund Expenditures by Department



Making Sense of the Budget

New .545040 Tax Rate
347,483 Total Over (Under) Expenditures
(297,898) 3 fire fighters
(13,760) Library employee
(30,000) bunker gear for 3 fire fighters
(2,250) Uniforms and Boots
3,575

16,738,658 Total Resources
(1,260,312) Hike and Bike Grant
(265,125) ARP Funds
15,213,221 Total Operating Revenue
11,782,833 Personnel Services
662,942 Supplies
2,763,871 Contractual Services
15,209,646 Total Operating Expenditures
3,575 Total Over (Under) Expenditures

Budget Recap

Ambulance
lead time is est. 600 days

This is New



GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES				
	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	BUDGET 2025-2026
BEGINNING FUND BALANCE	\$ 5,337,667	\$ 6,595,449	\$ 6,595,449	\$ 6,771,634
Revenues				
Ad Valorem Taxes	5,432,273	5,761,580	5,761,580	6,181,698
Sales Taxes	3,800,065	3,752,505	3,752,505	3,827,643
Franchise Fees	938,741	998,900	936,525	940,450
Licenses, Permits, Fees, Fines	1,474,893	1,590,635	1,543,165	1,599,340
Grants	358,662	1,342,068	81,756	1,337,312
Other	968,030	877,641	1,984,691	895,273
Total Revenues	12,972,665	14,323,329	14,060,222	14,781,716
Other Funding Sources				
Transfer in-ARP Funds	-	360,286	-	265,125
Transfer-Personnel Shared Services	1,803,954	1,729,644	1,729,644	1,687,817
Contractual Shared Services	138,129	-	-	-
Peg Fund Balance	-	229,000	42,000	4,000
Tree Mitigation Fds (Sprinkler System)	-	-	-	-
Total Other Financing Sources	1,942,083	2,318,930	1,771,644	1,956,942
TOTAL RESOURCES	\$14,914,748	\$16,642,259	\$ 15,831,866	\$ 16,738,658
Expenditures				
Personnel Services	9,438,024	11,098,470	11,098,470	11,782,833
Supplies	752,488	858,016	858,016	662,942
Contractual Services	2,654,656	3,236,698	3,036,654	2,763,871
Capital Outlay	418,331	3,322,789	662,541	2,613,022
Total Expenditures	13,263,499	18,515,973	15,655,681	17,822,668
Other Financing Uses				
Transfer to Enterprise Fund	316,863	-	-	-
Transfer to Street Maintenance Fund	76,603	-	-	-
Total Other Financing Uses	393,466	-	-	-
TOTAL EXPENDITURES	\$13,656,965	\$18,515,973	\$ 15,655,681	\$ 17,822,668
ENDING FUND BALANCE	\$ 6,595,449	\$ 4,721,735	\$ 6,771,634	\$ 5,687,624
ASSIGNED FUND BALANCE				
Future Capital Purchase				
Ambulance	-	-	-	200,000
Dedicated Grant - Pool	-	-	-	200,000
SCBA	-	-	-	75,000
FUTURE CAPITAL PURCHASE FUND BALANCE	-	-	-	475,000
TOTAL ENDING FUND BALANCE	\$ 6,595,449	\$ 4,721,735	\$ 6,771,634	\$ 5,212,624

Making Sense of the Budget

	FY 26 Capital	Grant	City's Obligation
PD - Gym Equipment	\$6,600		
FD - Ambulance	\$265,125		
PW - ATV	\$15,000		
PW - Concrete Grinde	\$12,000		
PW- Trailer	\$7,000		
PW - H&B II	\$2,173,297	\$1,260,312	\$912,985
PW- Lawnmower 60'	\$15,000		
Merry Go Round	\$20,000		
Veteran Monument	\$24,000		
Pool Replastering	\$75,000		
TOTAL	\$2,613,022		

Without the H & B II, the City
Spent \$439,725 on Capital

Capital Fund Reserve

What Is It?



How Do We Earn It?

Why Do We Have It?

What is the Capital Reserve Fund?

- A municipal capital fund reserve is a dedicated savings account that can be used in times of emergency, and it can also be used to cover operating expenses (shortfalls). AND
- This dedicated savings is for large, planned public infrastructure projects or significant asset purchases (like roads, buildings, major equipment) that aren't covered by the annual budget, allowing governments to save money over time for specific purposes, ensuring funds are used responsibly for future capital needs rather than daily operating costs.

How Do We Earn It?

- Planned Approach
 - The council could agree every year to set aside a percentage of revenue or a flat amount to be placed in the capital fund reserve for future needs
 - Leon Valley has not been able to do this because, typically, our revenues barely cover our current Fiscal Year operating expenses.
 - This year was different; they set aside \$475,000.
 - \$200,000 Ambulance
 - \$200,000 Pool
 - \$75,000 SCBA

How Do We Earn It?

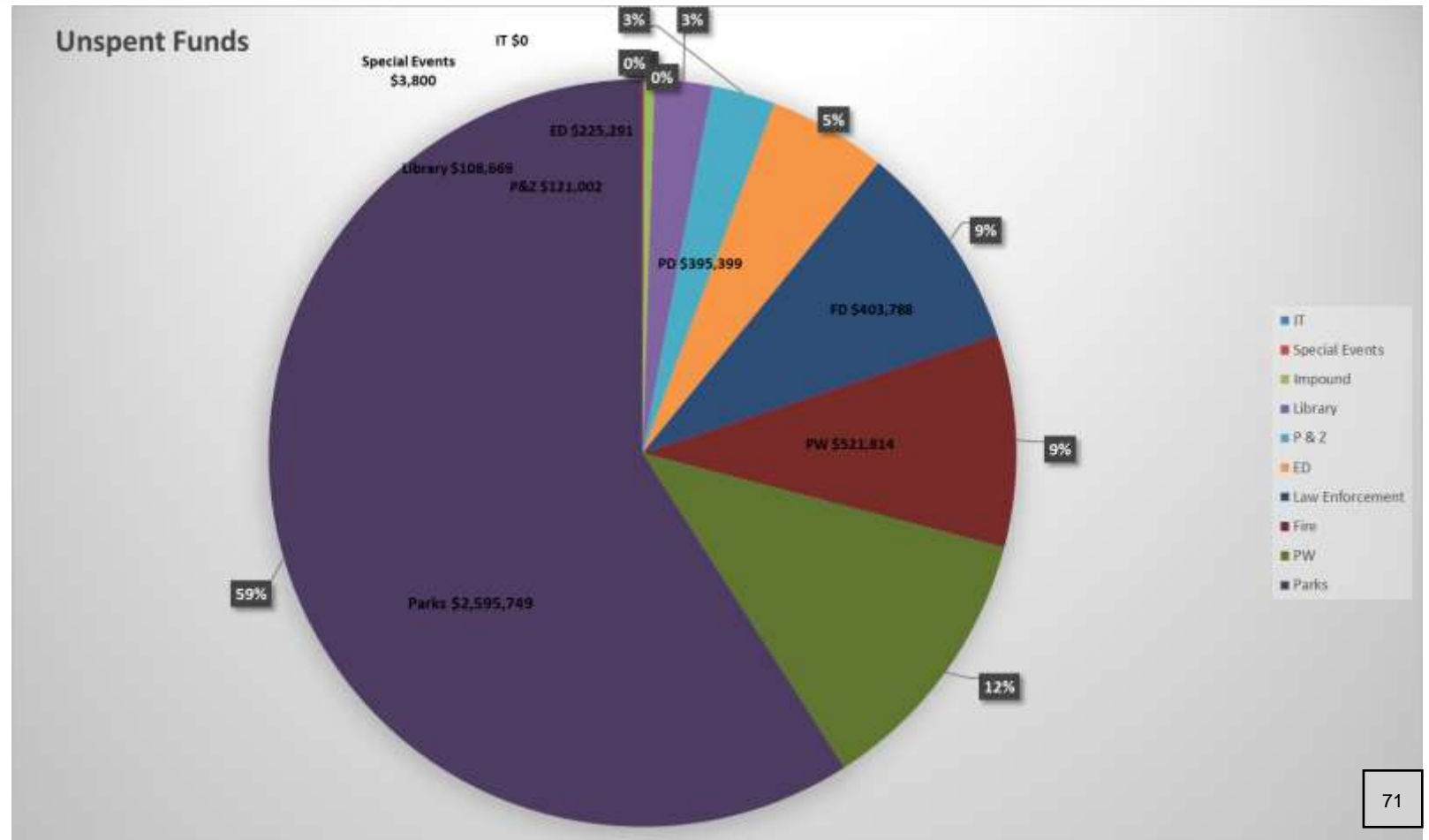
- Budget Surplus
 - Revenue projections were higher than anticipated
 - Sale of land, grant proceeds, increased user fees
 - Expenditures are lower than anticipated
 - Project costs came in under
 - Direction changes and/or the project is not completed
 - The Departments come in under budget on their operating expenses
 - Personnel – Employee Turnover “Vacancy Savings”

Unfilled Positions “Vacancy Savings”

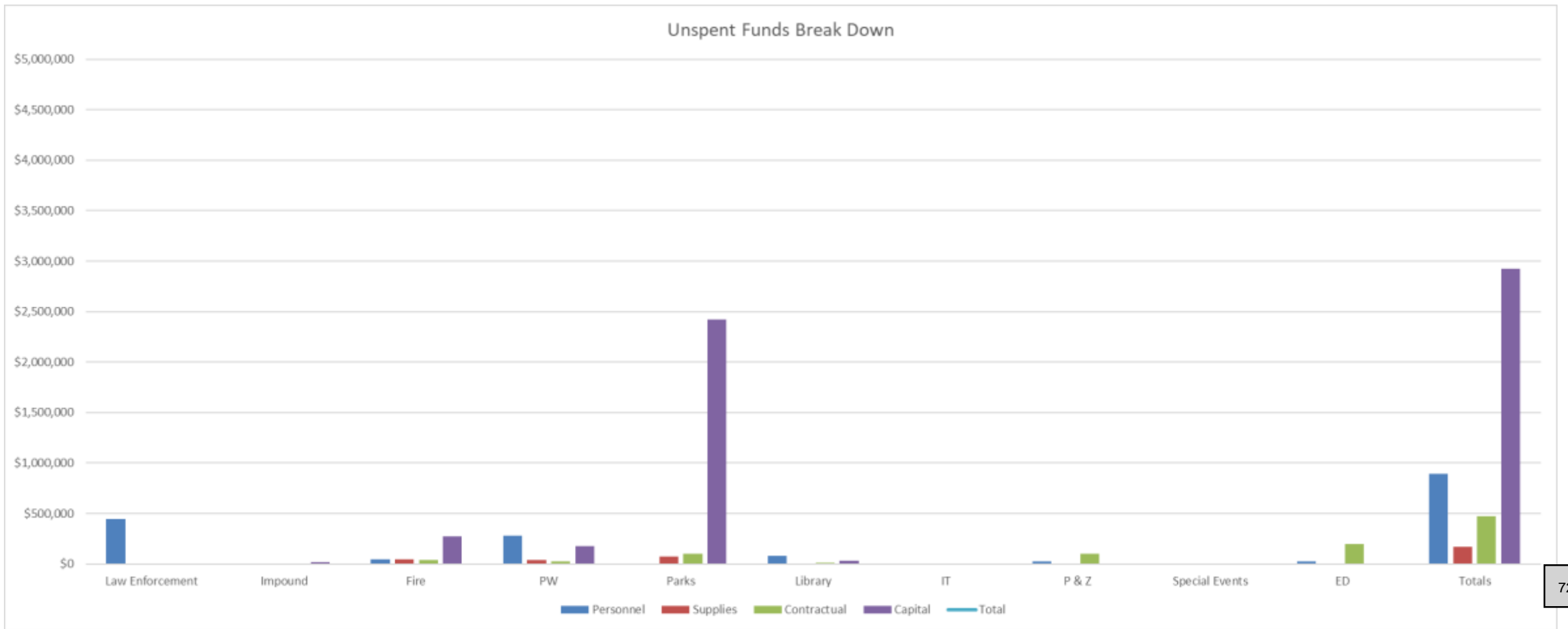
- Around 2005, the City would budget 3% -10% personnel turnover or Vacancy Saving. This stopped around 2014.
 - Not budgeting 100% for all your positions
 - Pros
 - Balance a budget
 - Lessens surplus
 - Cons
 - Hiring freeze
 - Short-staffed
 - The idea is that you would hit the number naturally. The fact is, you have to hold positions before you hire to ensure that you meet the projected number.

How Do We Earn It? FY 24 CAFR

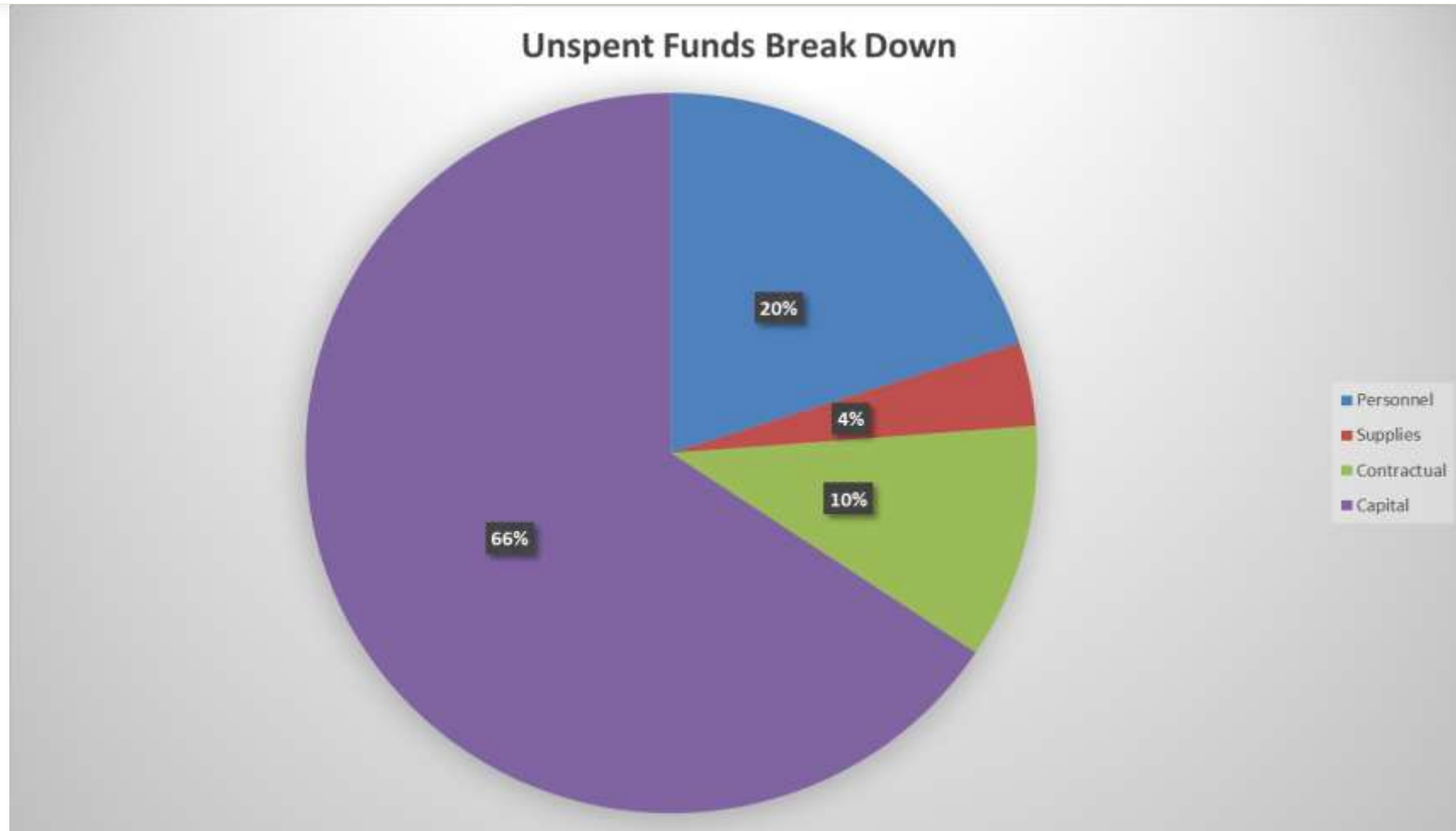
	Unspent Funds
IT	\$0
Special Events	\$3,800
Impound	\$18,929
Library	\$108,669
P & Z	\$121,002
ED	\$225,291
Law Enforcement	\$395,399
Fire	\$403,788
PW	\$521,814
Parks	\$2,595,749
Total	\$4,394,441



How Do We Earn It? FY 24 CAFR



How Do We Earn It? FY 24 CAFR



How Do We Earn It? FY 24 CAFR

	Unspent Funds
IT	\$0
Special Events	\$3,800
Impound	\$18,929
Library	\$108,669
P & Z	\$121,002
ED	\$225,291
Law Enforcement	\$395,399
Fire	\$403,788
PW	\$521,814
Parks	\$2,595,749
Total	\$4,394,441

- The City's Reserve Fund Increased by \$4million?

NO

- Rollover - where unspent funds from a city's operating or capital budget are carried forward from one fiscal year to the next.
- Examples
 - Fire Station Tech \$41,850
 - Council Chambers - \$114,060
 - Master Plan - \$250,000
 - H & B II - \$2,173,297 (**\$912,985**)

How Do We Earn It? History

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund Ending Fund Balance	\$2,490,428	\$2,544,748	\$2,557,994	\$2,713,567	\$3,930,887	\$3,066,450	\$2,352,296	\$2,400,386	\$2,456,717	\$2,756,058	\$2,779,498	\$3,567,496	\$3,508,662	\$3,359,401	\$4,370,549	\$3,784,196	\$3,361,144	\$4,525,392	\$5,919,097	\$6,832,000	\$8,325,209

Average General Fund Reserve	Average General Fund Reserve
FY 05-20	FY 21-25
\$3,039,958.31	\$5,792,568.40

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net Change	\$184,993	\$53,676	\$12,142	\$219,389	\$1,246,794	-\$924,772	\$110,833	\$5,577	\$336,666	\$299,351	\$49,179	\$785,188	\$477,976	\$214,218	\$1,412,993	-\$967,242	\$80,430	\$1,617,245	\$899,760	\$1,257,782	Unknown

Average Net Change	Average Net Change
FY 05-20	FY 21-24
\$224,836.94	\$963,804.25

How Do We Earn It? History

Where did it come from?



\$3,000,000

Magic Number



Why Do We Have it?

- Emergencies (shortfall)
 - Natural Disaster
 - Revenue projections not met
- GFOA Recommendation
 - 2 months of operating revenues
 - COLV has 6 months total

\$6,766,199

\$ 475,000

\$1,250,000

\$8,491,199

Capital Reserve Fund as of 2/5/2026

Future Capital Purchase Fund

Emergency Fund

Estimated Total

So why \$3 million? It used to represent 3 months in the early 2000's, now its \$1,267,000, you would need \$3,801,000 for 3 months

Why Do We Have It?

FUTURE NEEDS

Why Do We Have It?

Project Name	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Total Capital per FY	\$2,073,500	\$936,700	\$1,389,000	\$1,262,500	\$1,118,500	\$2,149,500	\$929,500	\$245,500	\$582,000	\$2,153,100
Capital Fund Balance (No Revenue Growth) \$ 7,241,199	\$5,167,699	\$4,230,999	\$2,841,999	\$1,579,499	\$460,999	-\$1,688,501	-\$2,618,001	-\$2,863,501	-\$3,445,501	-\$5,598,601
Annual Revenue Increase Assumption	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Capital Fund Balance With Revenue Growth	\$5,467,699	\$4,530,999	\$3,141,999	\$1,879,499	\$760,999	-\$1,388,501	-\$2,318,001	-\$2,563,501	-\$3,145,501	-\$5,298,601



Don't Freak Out

Project Name	FY27	Project Name	FY28
Police - Detective Vehicle (1 w/equip)	\$68,000	PW- Roof Kinman House	\$8,500
Police - Gym Equipment - Universal Trainer	\$6,500	PW - Exterior Painting Kinman House	\$10,000
Fire - Stretcher	\$50,000	Fire - Automatic Bay Doors - Repair	\$25,000
Fire - Gear Extractor	\$12,000	CC - Exterior Painting 6427	\$25,000
Fire - Rescue Air Bags	\$30,000	CC - Exterior Painting 6421	\$25,000
Fire - Thermal Imaging Camera (3)	\$30,000	Police - Gym Equipment - Pro-Stepper	\$6,200
Fire - Covered Parking for City Vehicles/Equip	\$20,000	Fire - Breathing Air Compressor	\$100,000
Fire - Extron Server	\$15,000	Fire - SCBA's (30)	\$325,000
Fire - Ambulance with Power Load System - M159B	\$425,000	PW - M6A Case Loader Backhoe	\$150,000
Fire - Brush Truck R159	\$200,000	PW - M15 Chevrolet Silverado 2500	\$60,000
Fire - Support Truck S159	\$85,000	PW - C26 Concrete Load Pro	\$80,000
PW - M14 F150 Pick-Up 1/2 Ton	\$65,000	Animal/Code - Animal Control Truck	\$75,000
PW - M3 Ford F-150	\$65,000	Animal/Code - Animal Control Repurpose Pick Up Truck	\$15,000
PW - FO Pool	\$800,000	Library - A/C Unit	\$12,000
PW - Exterior Painting City Hall	\$70,000	Library - Adult & YA Tables & Seating	\$20,000
Fire - Exterior Painting	\$50,000		
Library - Flooring Carpet Tiles	\$70,000		
Library - A/C Unit repair	\$12,000		
Total Capital per FY	\$2,073,500	Total Capital per FY	\$936,700
Capital Fund Balance (No Revenue Growth) \$ 7,241,199	\$5,167,699		\$4,230,999
Annual Revenue Increase Assumption	\$300,000	Annual Revenue Increase Assumption	\$300,000
Capital Fund Balance With Revenue Growth	\$5,467,699	Capital Fund Balance With Revenue Growth	\$4,530,999

Project Name ▼	FY29 ▼	Project Name ▼	FY30 ▼
Library - Exterior Painting	\$30,000	CC - AC System 6427	\$50,000
CC - Flooring 6427	\$20,000	Fire - Water Heater Replacement	\$10,000
Police - Patrol Vehicle (1 w/equip)	\$68,000	PW - AC System Repair 6429	\$12,000
Police - Gym Equipment - Misc.	\$5,000	CC - Water Heater Replacement 6421	\$5,000
Impound - Lot Maintenance - Sealcoat/Striping	\$10,000	PW - AC System (AC Technical/HTC) City Hall Repair	\$150,000
Fire - Stretcher	\$50,000	IT - Meraki 48 port Switch (1) - Library	\$6,500
Fire -Extraction Tools (3)	\$150,000	Police - Mobile Digital Terminals	\$65,000
Fire -DW Camera System	\$25,000	Fire - Cardiac Monitors (5)	\$250,000
Fire -Ambulance with Power Load System - M159A	\$425,000	Fire - Generator for EMS(2)	\$14,000
PW - C21 International Water Truck	\$100,000	Fire - Mechanical CPR Device (4)	\$80,000
PW - C20 Southwest Gooseneck Trailer	\$75,000	Fire - Vehicle Assistant Fire Chief	\$85,000
PW - C22 Cart-Away Concrete Mixer Trailer	\$20,000	Fire - DFM Vehicle - DFM 159	\$85,000
PW - C23 Doosan Forklift	\$40,000	PW - M16 Chevy Silverado 1/2 Ton	\$60,000
PW - C19 Asphalt Zipper	\$115,000	PW - C12A Doosan Compressor	\$30,000
Parks - Silo Park Pavilion	\$15,000	PW - C18 Ingersoll Rand Roller	\$50,000
Parks - Silo Park Playscape	\$50,000	PW - M22 Chevrolet Silverado	\$65,000
Parks - Old Mill Pavilion	\$16,000	Parks - RRP Playground Equipment Natural Area	\$50,000
Parks - Old Mill Park Playscape	\$50,000	Parks - RRP Shade Structures	\$180,000
Parks - RRP Multi-purpose play structure	\$125,000	Parks - Silo Fitness Equipment	\$15,000
Total Capital per FY	\$1,389,000	Total Capital per FY	\$1,262,500
	\$2,841,999		\$1,579,499
Annual Revenue Increase Assumption	\$300,000	Annual Revenue Increase Assumption	\$300,000
Capital Fund Balance With Revenue Growth	\$3,141,999	Capital Fund Balance With Revenue Growth	\$1,879,499

Project Name	FY31	Project Name	FY32
Library - AC System Replacement	\$60,000	IT - Meraki 48 port Switch (1) - Police	\$6,500
PW - Water Heater Replacement Kinman House	\$5,000	Police - Detective Vehicle (1 w/equip)	\$68,000
PW - AC System Kinman House	\$15,000	Fire - SCBA's (3)	\$35,000
Library - Water Heater Replacement	\$5,000	Fire - Engine E159A	\$1,500,000
Fire - AC System	\$50,000	Parks - Ridge Park fitness equipment	\$15,000
CC - AC System 6421	\$50,000	Parks - Ridge Park Pavilion	\$15,000
IT - Meraki 48 port Switch (1) - Public Works	\$6,500	Parks - Ridge Park Playscape	\$50,000
IT - Data center Server - All	\$27,000	PW - C25 International Dump Truck	\$100,000
Fire - Stretcher	\$50,000	PW - C26 Concrete Load Pro	\$80,000
Fire - Ambulance with Power Load System - M159C	\$425,000	PW - Car washing Equipment	\$10,000
PW - C10A Leeboy Motor Grader	\$100,000	PW - Traffic Signal System - Huebner/Evers	\$150,000
PW - M21 Ford F 350 Truck Flatbed	\$45,000	Library - Flooring	\$25,000
PW - C25 International Dump Truck	\$100,000	Fire - Emergency Generator	\$35,000
PW - C26 Concrete Load Pro	\$80,000	PW - Emergency Generator	\$35,000
PW - Car washing Equipment	\$10,000	PW - Ridge Park Pavillion	\$25,000
Parks - Old Mill fencing	\$40,000		
Library - Children's Furniture Update	\$25,000		
PW - Old Mill Pavillion	\$25,000		
Total Capital per FY	\$1,118,500	Total Capital per FY	\$2,149,500
	\$460,999		-\$1,688,501
Annual Revenue Increase Assumption	\$300,000	Annual Revenue Increase Assumption	\$300,000
Capital Fund Balance With Revenue Growth	\$760,999	Capital Fund Balance With Revenue Growth	-\$1,388,501

Project Name ▼	FY33 ▼		Project Name ▼	FY34 ▼
IT - Meraki 48 port Switch (1) - Fire	\$6,500		IT - Meraki 48 port Switch (1) - City Hall	\$6,500
Police - Patrol Vehicle (1 w/equip)	\$68,000		Police - Gym Equipment - Treadmill	\$7,000
Fire - Stretcher	\$50,000		Fire - Generator and ATS	\$35,000
Fire - Ambulance with Power Load System - M159D	\$425,000		PW - C14 Ford F350 Flatbed	\$75,000
Fire - Fire Chief Truck	\$85,000		PW - C16 Broce Broom	\$70,000
PW - ST01 Onan generator	\$115,000		CC - Ceiling Fans - exterior 6421	\$5,000
PW - M24 GMC 2500 Supercab 4x2	\$65,000		PW - Water Heater Replacement (City Hall)	\$10,000
PW - M21 Ford F350 Truck Flatbed	\$70,000		PW - Traffic Signal Hubner and Evers	\$37,000
CC - Water Heater Replacement 6427	\$5,000			
PW - Water Heater Replacement 6429	\$5,000			
PW - Water Heater Replacement (PD)	\$10,000			
PW - Silos Pavillion	\$25,000			
Total Capital per FY	\$929,500		Total Capital per FY	\$245,500
	-\$2,618,001			-\$2,863,501
Annual Revenue Increase Assumption	\$300,000		Annual Revenue Increase Assumption	\$300,000
Capital Fund Balance With Revenue Growth	-\$2,318,001		Capital Fund Balance With Revenue Growth	-\$2,563,501

Project Name ▼	FY35 ▼	Project Name ▼	FY36 ▼
Police - Gym Equipment - Universal Trainer	\$7,000	Police - Patrol Vehicle (1 w/equip)	\$68,000
Impound - Lot Maintenance - Sealcoat/Striping	\$10,000	Police - Mobile Digital Terminals	\$70,000
Fire - Stretcher	\$50,000	Police - Gym Equipment - Pro-Stepper	\$6,500
Fire - Fire Station Alerting	\$30,000	Fire - Engine E159B	\$1,500,000
Fire - Flood Siren Server	\$30,000	Fire - Utility Terrain Vehicle	\$35,000
Fire - One Rain Server	\$30,000	PW - Pavillion Raymond Repairs	\$10,000
PW - Traffic Signal System - Wurzbach	\$150,000	PW - ATV (2 seater)	\$15,000
PW - M27 Kubota tractor & shredder	\$60,000	PW - Concrete grinder walk behind	\$12,000
Parks - Lawnmower 60"	\$15,000	PW - Equipment trailer	\$7,000
Parks - Veterans Park Monument	\$24,000	PW - M12 Bobcat	\$50,000
Parks - Pool Repairs - Replastering	\$75,000	PW - C30 Custom Trailer	\$30,600
Library - A/C Unit	\$24,000	P&Z - Comprehensive Master Plan update	\$75,000
PW - Emergency Generator 6429	\$35,000	Parks - Hike & Bike Trail Segment II	\$250,000
Library - Ceiling Fans - exterior	\$5,000	Library - A/C Unit	\$24,000
PW - Traffic Signal Exchange	\$37,000		
Total Capital per FY	\$582,000	Total Capital per FY	\$2,153,100
	-\$3,445,501		-\$5,598,601
Annual Revenue Increase Assumption	\$300,000	Annual Revenue Increase Assumption	\$300,000
Capital Fund Balance With Revenue Growth	-\$3,145,501	Capital Fund Balance With Revenue Growth	-\$5,298,601

Why Do We Have It?

Project Name	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Total Capital per FY	\$2,073,500	\$936,700	\$1,389,000	\$1,262,500	\$1,118,500	\$2,149,500	\$929,500	\$245,500	\$582,000	\$2,153,100
Capital Fund Balance (No Revenue Growth) \$ 7,241,199	\$5,167,699	\$4,230,999	\$2,841,999	\$1,579,499	\$460,999	-\$1,688,501	-\$2,618,001	-\$2,863,501	-\$3,445,501	-\$5,598,601
Annual Revenue Increase Assumption	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Capital Fund Balance With Revenue Growth	\$5,467,699	\$4,530,999	\$3,141,999	\$1,879,499	\$760,999	-\$1,388,501	-\$2,318,001	-\$2,563,501	-\$3,145,501	-\$5,298,601



Don't Freak Out

Selective Purchasing

Project Name	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Senerio	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
Total Capital per FY	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
Capital Fund Balance (No Revenue Growth) \$ 7,241,199	\$6,441,199	\$5,641,199	\$4,841,199	\$4,041,199	\$3,241,199	\$2,441,199	\$1,641,199	\$841,199	\$41,199	-\$758,801
Annual Revenue Increase Assumption	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Capital Fund Balance With Revenue Growth	\$6,741,199	\$5,941,199	\$5,141,199	\$4,341,199	\$3,541,199	\$2,741,199	\$1,941,199	\$1,141,199	\$341,199	-\$458,801

What if we only had the Average in Capital?

Project Name		FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Total Capital per FY		\$2,073,500	\$936,700	\$1,389,000	\$1,262,500	\$1,118,500	\$2,149,500	\$929,500	\$245,500	\$582,000	\$2,153,100
Capital Fund Balance (No Revenue Growth)	\$ 3,039,958	\$966,458	\$29,758	-\$1,359,242	-\$2,621,742	-\$3,740,242	-\$5,889,742	-\$6,819,242	-\$7,064,742	-\$7,646,742	-\$9,799,842
Annual Revenue Increase Assumption		\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Capital Fund Balance With Revenue Growth		\$1,266,458	\$329,758	-\$1,059,242	-\$2,321,742	-\$3,440,242	-\$5,589,742	-\$6,519,242	-\$6,764,742	-\$7,346,742	-\$9,499,842

Project Name		FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Senerio		\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
Total Capital per FY		\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
Capital Fund Balance (No Revenue Growth)	\$ 3,039,958	\$2,239,958	\$1,439,958	\$639,958	-\$160,042	-\$960,042	-\$1,760,042	-\$2,560,042	-\$3,360,042	-\$4,160,042	-\$4,960,042
Annual Revenue Increase Assumption		\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Capital Fund Balance With Revenue Growth		\$2,539,958	\$1,739,958	\$939,958	\$139,958	-\$660,042	-\$1,460,042	-\$2,260,042	-\$3,060,042	-\$3,860,042	-\$4,660,042



Other Things To Consider

Why Do We Have It? – Other Not in your Capital

Project Name	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Items removed from Capital										
Police - Property Room	\$1,750,000									
Police - Radios		\$1,000,000								
Library - Kitchen Update		\$25,000								
Library - All Shelving			\$300,000							
Library - Front Door Replacement				\$30,000						
Impound - Lot Expansion					\$100,000					
PW- Building	\$2,000,000									
Library - Annex	\$300,000									
PW -Park Bathroom #1 (near playground)	\$150,000									
PW - Roof Park Bathroom 1	\$7,500									
PW - Park Bathroom #2 (near community garden)	\$15,000									
PW - Park Bathrrom #2 Roof	\$7,500									
PW - Link Meadow /Partial Linkwood ST Reconstruct	\$1,858,838									
PW- H & B III				\$1,000,000						
PW - Erosion/ Flood Natural Area Project		\$3,000,000								
PW- Crystal Hills Parking lot					\$820,000					
CC -Conference Center Restrooms	\$160,000									
	\$6,248,838	\$4,025,000	\$300,000	\$1,030,000	\$920,000	\$0	\$0	\$0	\$0	\$0

Why Do We Have It? – Other Large Expenses Non-Capital

Project Name	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Finance - Incode 10 Migration	\$63,720									
CM - Lions Roar Newsletter	\$40,650	\$40,650	\$40,650	\$40,650	\$40,650	\$40,650	\$40,650	\$40,650	\$40,650	\$40,650
IT - Incode (Tyler Technologies)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
IT - GoGov	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500
IT - MO365	\$29,000	\$29,000	\$29,000	\$29,000	\$29,000	\$29,000	\$29,000	\$29,000	\$29,000	\$29,000
IT - Civic Plus (Municode)	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
IT - JustFOIA	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Police - Axon in Car Cameras	\$38,000	\$38,000	\$38,000	\$38,000						
Police - Axon Body Worn Cameras	\$21,000	\$21,000	\$21,000	\$21,000						
Police - Axon Taser	\$20,000	\$20,000	\$20,000	\$20,000						
Police - Flock Safety Cameras	\$50,000	\$50,000	\$50,000	\$50,000						
Police - Report Management System	\$10,000	\$10,000	\$10,000	\$10,000						
Police - Duty Firearm Replacement		\$35,000								
Police - Desk/Laptop Computers		\$40,000								
P&Z - Permitting Software	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600
P&Z - Engineering Service	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
P&Z - Attorney	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
P&Z - Health Inspections	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
P&Z - Building Inspections	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	\$607,970	\$619,250	\$544,250	\$544,250	\$405,250	\$405,250	\$405,250	\$405,250	\$405,250	\$405,250

Why Do We have It? Other Funds

- Assigned Funds – intended use, which can be established by the city council. It's directed to the City Manager by the council, usually via ordinance.
- Restricted Funds – They are governed by externally enforceable restrictions.

	AUDITED FUND BALANCES AS OF 09/30/24	FY 25 REVENUE	FY25 EXPENDITURES	UNAUDITED 09/30/25 FUND BALANCES
Assigned:				
Economic Development	925,274	366,310	351,141	940,443
Tree Mitigation	391,475			391,475
Restricted:				
Public, Educational and Governmental	332,800	-	-	332,800
Other	7,237	-	-	7,237
Red Light Camera Traffic Safety	944,822	2,007,315	2,277,092	675,045
Debt Service	577,210	585,236	581,200	581,246
Street Maintenance	1,751,192	749,742	1,102,726	1,398,208
Crime Control and Prevention District	738,579	363,381	283,824	818,136
Federal Police Forfeitures	1,046,275	163,783	215,598	994,460
Community Center	294,008	165,924	161,561	298,371
Grants	9,838	5,444	4,146	11,136
Child Safety	78,603	19,584	6,211	91,976
State Police Forfeiture	11,757	531		12,288
Building Security	89,701	18,061	-	107,762
Court Technology	61,966	15,074	-	77,040

Why Do We have It? Example

Had you not had a reserve fund balance of \$944,822, the money would have to come from the General Fund reserve.

City of Leon Valley Monthly Financial Sept 2025

Red Light Cameras (RLC)

REVENUE	Target Percentage 100%				
	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Red Light Camera Fines	\$ 2,080,051	\$ 1,829,440	88.0%	\$ 2,116,767	111.7%
Late Fees/Court Costs	200,000	147,734	73.9%	187,588	93.8%
Interest Income	37,740	30,072	79.7%	42,329	169.3%
Miscellaneous Revenue	-	70	0.0%	(1,436)	0.0%
Transfers in	-	-	0.0%	-	0.0%
Total Revenues	\$ 2,317,791	\$ 2,007,315	86.6%	\$ 2,345,249	110.6%

EXPENDITURES

(\$310,476) From budgeted to Actual

(337,934)

Red Light Cameras (Tier 1)

Personnel (6 employees)	\$ 664,154	\$ 633,035	95.3%	\$ 595,027	92.7%
Supplies	8,550	3,089	36.1%	1,781	56.6%
Contractual	907,820	786,346	86.6%	847,154	95.5%
Transfers	370,264	370,264	100.0%	342,558	100%
Total Tier One	\$ 1,950,788	\$ 1,792,734	91.9%	\$ 1,786,520	95.3%

Traffic Safety (Tier 2)

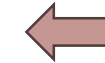
Personnel (2 employees)	\$ 217,831	\$ 167,956	77.1%	\$ 192,964	64.7%
Supplies	37,725	33,515	88.8%	7,417	75.7%
Contractual	78,983	47,787	60.5%	57,046	105.7%
Capital Outlay	244,465	235,099	96.2%	433,625	73.2%
Total Tier Two	\$ 579,004	\$ 484,358	83.7%	\$ 691,053	72.4%

UNAUDITED		
RLC Fines Revenue	1,829,440	
RLC Expenditures (Personnel, Supplies, Contractual)	(1,422,470)	
RLC Share Personnel YTD	(370,264)	
	36,706	Of this 50% goes to the city the other 50% goes to the state
City 50% Revenue (Loss)	18,353	
Late Fees Revenue (City keeps 100%)	147,734	
Interest Income Revenue (City keeps 100%)	30,141	
	196,228	City Revenue Portion
Traffic Safety Expenditures	(484,358)	
	(288,130)	Total Net Fund Revenue (Loss)

Why Do We Have It?

- It gives us a plan
- Limits surprises
 - 2008 Water Well - CO
 - 2009 FD Truck – CO
- How about bonds?
 - We don't have enough money to do everything, so bonds are an option
 - Just remember, it raises your property taxes

Tax Rate:	.545040
M&O:	.497818
I&S:	.047222



This is your debt service
Fire Truck, Water Well, City Hall

What Have We Been Hearing?



Let Me Explain?

	AUDITED FUND BALANCES AS OF 09/30/24	FY 25 REVENUE	FY25 EXPENDITURES	UNAUDITED 09/30/25 FUND BALANCES
Unassigned	6,832,000	15,241,717	14,038,091	8,035,626
Committed for Disaster Emergencies	1,000,000	250,000	-	1,250,000
Assigned:				
Economic Development	925,274	366,310	351,141	940,443
Tree Mitigation	391,475			391,475
Restricted:				
Public, Educational and Governmental	332,800	-	-	332,800
Other	7,237	-	-	7,237
Red Light Camera Traffic Safety	944,822	2,007,315	2,277,092	675,045
Debt Service	577,210	585,236	581,200	581,246
Street Maintenance	1,751,192	749,742	1,102,726	1,398,208
Crime Control and Prevention District	738,579	363,381	283,824	818,136
Federal Police Forfeitures	1,046,275	163,783	215,598	994,460
Community Center	294,008	165,924	161,561	298,371
Grants	9,838	5,444	4,146	11,136
Child Safety	78,603	19,584	6,211	91,976
State Police Forfeiture	11,757	531		12,288
Building Security	89,701	18,061	-	107,762
Court Technology	61,966	15,074	-	77,040

CITY OF LEON VALLEY BALANCE SHEET – GOVERNMENTAL FUNDS SEPTEMBER 30, 2024

	General Fund	Red Light Camera Fund	Capital Projects Fund
ASSETS			
Cash and Cash Equivalents	\$ 716,692	\$ 332,093	\$ -
Investments	8,683,810	906,782	-
Accounts Receivables (net of allowances):			
Taxes	195,034	-	-
Special Assessment	-	-	-
Other	242,030	-	-
Due from Other Governments	666,327	-	-
Inventories	4,883	-	-
TOTAL ASSETS	\$ 10,508,776	\$ 1,438,875	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts Payable	\$ 260,349	\$ 490,856	\$ -
Accrued Expenditures	287,533	2,197	-
Deposits Payable	7,066	-	-
Unearned Revenues	265,125	-	-
<i>Total Liabilities</i>	<i>820,073</i>	<i>494,053</i>	<i>-</i>
<i>Deferred Inflows of Resources:</i>			
Unavailable Revenues - Taxes	195,034	-	-
<i>Total Deferred Inflows of Resources</i>	<i>195,034</i>	<i>-</i>	<i>-</i>
<i>Fund Balances:</i>			
<i>Nonspendable:</i>			
Inventory	4,883	-	-
<i>Restricted for:</i>			
Public, Educational and Governmental	332,800	-	-
Red Light Camera Traffic Safety	-	944,822	-
Debt Service	-	-	-
Street Maintenance	-	-	-
Crime Control and Prevention District	-	-	-
Federal Police Forfeitures	-	-	-
Other	7,237	-	-
Committed for Disaster Emergencies	1,000,000	-	-
<i>Assigned for:</i>			
Tree Mitigation and Replacement	391,475	-	-
Economic Development	925,274	-	-
Unassigned	6,832,000	-	-
<i>Total Fund Balances</i>	<i>9,493,669</i>	<i>944,822</i>	<i>-</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 10,508,776	\$ 1,438,875	\$ -

See accompanying notes to basic financial statements.

What Have We Been Hearing?

MONDAY, APRIL 29, 2024 **LEON VALLEY NEWS** 25¢
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CITY OF LEON VALLEY HAS \$17 MILLION IN RESERVE!

Could Massive Cash Hoard Lead to Lower Property Taxes?



A MOUNTAIN OF MONEY: Leon Valley's \$17 million reserve could lead to lower property taxes.

CITY COUNCIL CONSIDERING TAX CUTS AFTER BUILDING \$17 MILLION SURPLUS

BY TOM TRACEY

LEON VALLEY - Tax relief could be on the horizon for Leon Valley homeowners as city officials reveal a staggering \$17 million sitting in the city's reserve fund.

"Thanks to careful financial management, we have saved up a massive \$17 million in our reserve fund," Mayor Ligon told the press. "This puts us in a strong position to consider reducing property taxes and easing the financial burden on our residents."



A MOUNTAIN OF MONEY: Leon Valley's \$17 million reserve could lead to lower property taxes.

reduction that has torn increasing tax relief to families. "This puts the city in a small and city growing community."

HOW DID LEON VALLEY ACCUMULATE THIS MUCH?

- City officials attribute the impressive \$17 million reserve to a 17%.
- Unexpectedly high revenue from sales taxes and property values.
- New businesses increasing city tax revenues.

KEY IDEAS ON THE TABLE

- Lowering property tax rates.
- Issuing rebates to local homeowners.
- Funding necessary infrastructure improvements.
- Maintaining a significant emergency fund for emergencies.

Let Me Explain?

	AUDITED FUND BALANCES AS OF 09/30/24	FY 25 REVENUE	FY25 EXPENDITURES	UNAUDITED 09/30/25 FUND BALANCES
Unassigned	6,832,000	15,241,717	14,038,091	8,035,626
Committed for Disaster Emergencies	1,000,000	250,000	-	1,250,000
Assigned:				
Economic Development	925,274	366,310	351,141	940,443
Tree Mitigation	391,475			391,475
Restricted:				
Public, Educational and Governmental	332,800	-	-	332,800
Other	7,237	-	-	7,237
Red Light Camera Traffic Safety	944,822	2,007,315	2,277,092	675,045
Debt Service	577,210	585,236	581,200	581,246
Street Maintenance	1,751,192	749,742	1,102,726	1,398,208
Crime Control and Prevention District	738,579	363,381	283,824	818,136
Federal Police Forfeitures	1,046,275	163,783	215,598	994,460
Community Center	294,008	165,924	161,561	298,371
Grants	9,838	5,444	4,146	11,136
Child Safety	78,603	19,584	6,211	91,976
State Police Forfeiture	11,757	531		12,288
Building Security	89,701	18,061	-	107,762
Court Technology	61,966	15,074	-	77,040

These funds can't be used for anything other than their intended purpose

Why Don't We Just Use Reserve & Decrease the Tax Rate?

Short Answer: Using reserves for day-to-day costs solves a short-term problem but creates a long-term crisis.

Think of the reserve fund like a **family emergency savings account**.

- You don't use it for:
 - Groceries
 - Electricity
 - Gas
- You do use it for:
 - job loss
 - roof replacement
 - medical emergency
 - one-time big purchases

Why Cities Don't Use Reserves for Operating Costs

- Operating costs never stop
 - Police salaries
 - Fire protection
 - Utilities
- If a city uses reserves to pay them:
 - Year 1: taxes stay low
 - Year 2: reserves are smaller
 - Year 3: reserves run out
 - Then taxes have to jump even higher than if they'd been raised gradually.

Why Don't We Just Use Reserve & Decrease the Tax Rate?

It hides the real cost of running the city

- Reserves can make a budget look balanced when it isn't.
- That's risky because:
 - The city appears solvent when it's not
 - Future councils inherit the problem
 - Residents lose trust when taxes suddenly spike

Credit ratings depend on reserves

- Cities borrow money for roads, buildings, and recreational equipment.
- If reserves drop:
 - Credit rating falls
 - Interest rates go up
 - Projects cost continue to rise
 - That hurts taxpayers more than a small tax rate today

Bond Rating

Leon Valley's
Current Bond
Rating



FEATURES	MOODY'S	S&P	FITCH
Best Quality	Aaa	AAA	AAA
High Quality	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
Upper Medium Quality	A1	A+	A+
	A2	A	A
	A3	A-	A-
Medium Grade Quality	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-
Sub-prime (Junk Bonds)	Ba1	BB+	BB+
	Ba2	BB	BB
	Ba3	BB-	BB-
Substantial Risk	B1	B+	B+
	B2	B	B
	B3	B-	B-
In Default	Caa1	CCC+	CCC+
	Caa2	CCC	CCC
	Caa3	CCC-	CCC-
	Ca	CC	CC
	C	C	C
	D	D	D

Estimated Personal
Credit Comparison to
Bond Rating

751	850
721	750
660	720
620	659
300	619

*Credit Scores are viewed differently by creditors and this graph is for an approximate comparison and not meant to be used as a credit guide

Are you Sure?

City of West Covina, California — Reserves Dwindled. The City of West Covina repeatedly used its general fund reserves to support regular city operations instead of relying on sustainable revenues. Over several years, this depleted the reserve balance from about \$20.5 M to \$9.9 M, and the city faced rising costs with insufficient cash to absorb shocks. Auditors identified this as a high financial risk, and warned of potential cuts to services or long-term instability if trends continued.

Chicago, Illinois — Reserve Drawdowns & Rating Downgrade. During the 2000s, Chicago leadership drew down reserve funds to mask recurring budget shortfalls instead of balancing the budget structurally. In 2010, credit-rating agency Fitch downgraded the city's bonds partly because reserves were being used to fill operating gaps and pension obligations were underfunded. This made borrowing more expensive and weakened long-term fiscal health.

New York City Fiscal Crisis of the 1970s. In the mid-1970s, New York faced a severe fiscal crisis that nearly forced the city into bankruptcy. Among the many causes were drawing down reserves and capital allocations to cover operating expenses when tax revenues declined sharply. This left NYC unable to meet obligations and borrow freely until state and federal intervention occurred.

Are you Sure?



In 2025, the Houston City Council approved a \$7 billion budget that relied on about \$107 million from reserve funds to close a shortfall instead of raising property taxes. This technically balanced the budget, but it masked a structural deficit (ongoing spending > revenue).

The core of the problem is the way many cities prepare their budgets. Cities use cash accounting, which is different from accrual accounting. To oversimplify, cash accounting ignores promises and long-term liabilities that cities make, focusing only on the amount of cash coming in and going out. When the mayor of Houston says his city is “broke,” he doesn’t mean that they have lots of future promises and lack the capacity to meet them. That has long been the case, but that’s not what he’s saying. He’s saying they are running out of cash.



(Source: Flickr/John H. Brown)

Conclusion: Investing in Tomorrow

- The City's reserve funds are not extra or unused money.
- Reserves come from one-time events, careful spending, and project timing, not over-taxation
- Reserve funds protect essential services during emergencies and revenue shortfalls **AND**
- They allow the City to plan for large future needs without sudden tax increases
- Using reserves for daily operations creates long-term financial risk
- Responsible budgeting means preparing today to avoid crises tomorrow