CITY OF LEON VALLEY
SPECIAL CITY COUNCIL MEETING
Leon Valley City Council Chambers
6400 El Verde Road, Leon Valley, TX 78238
Monday, August 10, 2026 at 6:30 PM

AGENDA

The City of Leon Valley City Council Shall Hold an In-Person Meeting with A Quorum of Members of City Council to Be Physically Present in The Leon Valley City Council Chambers, 6400 El Verde Road, Leon Valley, Texas 78238. Some Members of City Council May Appear and Participate in The Meeting by Videoconference Pursuant to The Requirements Set Forth in The Texas Open Meetings Act.

Citizens May E-Mail Public Comments To citizenstobeheard@leonvalleytexas.gov. All Other Citizen Participation May Be Provided In-Person at City Council Chambers.

1. **Call to Order; Determine a Quorum is Present, Pledge of Allegiance**

2. **Presentations**

   1. Presentation, Discussion and Workshop on an Ordinance Related to the Fiscal Year 2026-2027 Proposed Budget (1st Reading was held on 06-02-2026) - Dr. C. Caldera, City Manager

3. **Adjournment**

Executive Session - The City Council of the City of Leon Valley reserves the right to adjourn into Executive Session at any time during this meeting to discuss any matter listed on the posted agenda, as authorized by the Texas Government Code, including but not limited to: **Section 551.071** – Consultation with Attorney, **Section 551.072** – Deliberations about Real Property, **Section 551.073** – Deliberations about Gifts and Donations, **Section 551.074** – Personnel Matters, **Section 551.076** – Deliberations about Security Devices, and **Section 551.087** – Economic Development

Continuation of Meetings (Sec. 551.0411, Texas Government Code) - A governmental body that recesses an open meeting to the following regular business day is not required to post a new notice if the action is taken in good faith and not to circumvent the law. If a recessed meeting is continued to another day beyond the following business day, written notice of the continued meeting must be given as required by law.

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 .

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.

Median-Valued Homestead Property of $218,019	Property Tax Bill in Dollars
Current FY 2025/26	$ 1,255.72
An estimate if the proposed budget is adopted for FY 2026/27	$ 1,188.29
An estimate if a balanced budget is funded and adopted at the no-new-revenue tax rate for FY 2026/27	To Be Determined

SAUNDRA PASSAILAIGUE, TRMC
City Secretary
August 4, 2026 6:30 PM

FY 2027 PROPOSED ANNUAL OPERATING BUDGET

Ad Valorem Tax Impact

1 Loss Pattern

How much lost in protest?

This reflects the reduction in property values due to protests and appraisal adjustments during the year. In 2025, values decreased by approximately $54 million as part of the appraisal review process, which is incorporated into the final taxable values.

2025 Beginning Value

$1,731,767,242

2025 Ending Value

$1,677,848,095

Net Protest Loss in Tax year 2025

($53,919,147)

2 Market Condition

Are values up or down overall?

This comparison looks at where values begin each year, before any protest reductions. Values are slightly lower when comparing the 2025 and 2026 tax year beginning values, based on the appraisal district's certified values. Beginning values can change due to new construction, updated appraisals based on market data, and changes in exemptions or property characteristics.

2025 Beginning Value

$1,731,767,242

2026 Beginning Value

$1,726,463,384

Year-over-Year Market Decline

($5,303,858)

3 Revenue Reality

What will hit our budget?

This comparison reflects the expected final taxable value after accounting for reductions from protests and litigation. The appraisal district establishes final values through the appraisal review process, and these estimates are provided for planning purposes using historical trends. This is the value that directly impacts property tax revenue.

2025 Certified Ending Value

$1,677,848,095

2026 Projected Value

$1,642,430,501

Projected Revenue Impact

($35,417,594)

Data provided by Bexar Appraisal Dist

Property Valuation Loss

{Section}.31.

Property Type	Count Difference	Value Difference
Single Family Residential	33	1,779,130
Multi-Family Residential	No change	(8,991,745)
Small Vacant Tracts of Land	-3	(428,710)
Res Imp on Rural Land & Non-Qualified Open Space	-2	(994,400)
Commercial Real Property	2	(4,735,682)
Industrial & Manufacturing Real Property	No change	(143,682)
Telephone Company	No change	(17,200)
Cable Television	No change	(15,110)
Commercial Personal Property	136	(2,387,324)
Industrial & Manufacturing Personal Property	6	315,792
Mobile Home only on Land W/Different Ownership	No change	(13,530)
Residential Inventory	186	15,040,210
Special Inventory	1	(3,325,890)
Totally Exempt Property	-146	(1,385,717)
TOTAL		**(5,303,858)**

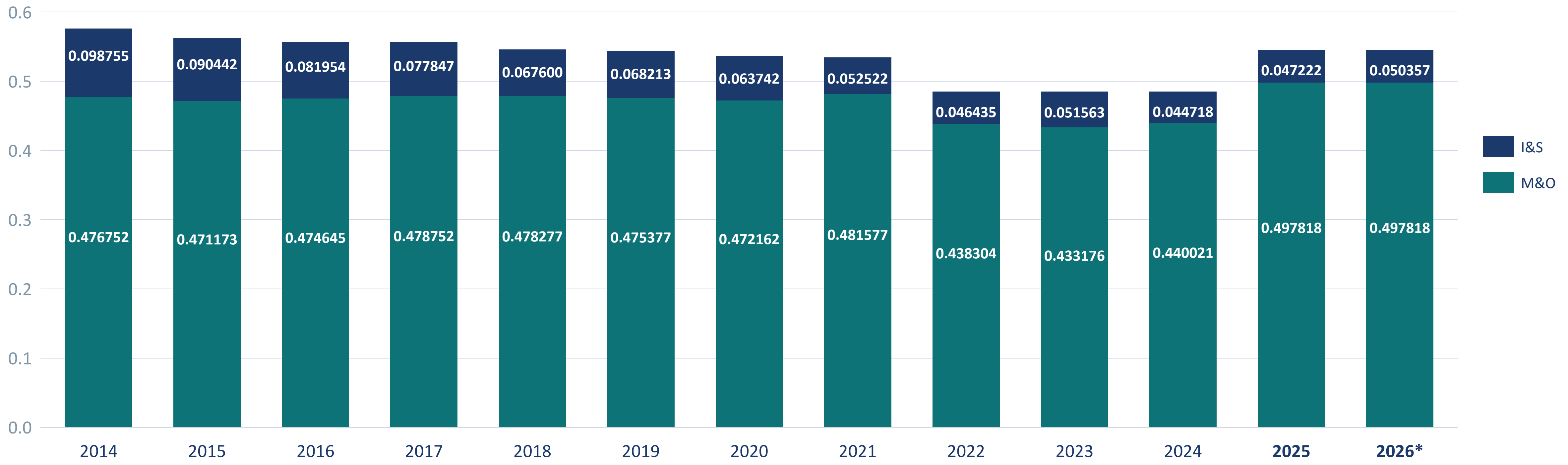
Data provided by Bexar Appraisal Dist

New Exemptions: 2025 vs. 2026

Code	Description	2025 Count	2025 Amount	2026 Count	2026 Amount	Change ($)
EX-XV	Other Exemptions (incl. public property)	2	$6,795,140	3	$47,610,300	+$40,815,160
EX366	House Bill 366	16	$21,960	0	$0	-$21,960
DP	Disability	1	$50,000	0	$0	-$50,000
DV1	Disabled Veterans 10% – 29%	1	$5,000	0	$0	-$5,000
DV2	Disabled Veterans 30% – 49%	1	$12,000	0	$0	-$12,000
DV4	Disabled Veterans 70% – 100%	5	$48,000	2	$24,000	-$24,000
DV4S	Disabled Veterans Surviving Spouse 70% – 100%	2	$0	1	$12,000	+$12,000
DVHS	Disabled Veteran Homestead	3	$735,692	1	$134,043	-$601,649
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	$261,540	0	$0	-$261,540
HS	Homestead	13	$533,287	18	$868,608	+$335,321
OV65	Over 65	30	$1,450,000	43	$1,950,000	+$500,000
OV65S	Over 65 Surviving Spouse	1	$50,000	0	$0	-$50,000
145B	11.145(b) Single Situs, Single Owner	0	$0	701	$24,587,034	+$24,587,034
145D	11.145(d) Multiple Situs, Leases	0	$0	9	$745,094	+$745,094
145D1	11.145(d-1) Multiple Situs, Consignment	0	$0	9	$303,340	+$303,340
145F	11.145(f) Single Situs, Related Business Entity	0	$0	24	$627,422	+$627,422
	New Exemptions Value Loss — Total	**76**	**$9,962,619**	**811**	**$76,861,841**	**+$66,899,222**

Data provided by Bexar Appraisal Disti

Tax Rate History



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	**2025**	**2026***
Total Rate	0.575507	0.561615	0.556599	0.556599	0.545877	0.543590	0.535904	0.534099	0.484739	0.484739	0.484739	0.545040	0.548175

** Proposed Tax Rate for Budget Pl g*

Ad Valorem Impact to Homeowner — Tax Year 2026 Preliminary

Average Home Value

Tax Year 2025	Tax year 2026	Decrease
$230,391	$229,635	($756)

Average Tax Bill

Tax Year 2025	Tax Year 2026	Increase
$1,255.72	$1,258.80	$3.08

Tax Rate Reference

Tax Year 2025 Rate (FY 2026) 0.545040

M&O Rate	$0.497818
I&S Rate	$0.047222

Tax Year 2026 Rate (FY 2027) 0.548175

M&O Rate	$0.497818
I&S Rate	$0.050357

Data provided by Bexar Appraisal District.

Tax Rate Impact Analysis — Tax Year 2026

Change in Valuation

Change in Valuation

$31,516

M&O Rate Decrease (TY 2025 → TY 2026)

Rate Change

$0.003135

Ad Valorem Decrease — Rate Reduction

($36,137)

Proposed M&O Tax Rate Increase

Rate Change

$0.003135

Ad Valorem Increase — Rate Increase

$32,535

Net Impact to Revenue

$31,516 − $36,137 + $32,535 = **$27,914**

Rate changes shown per $100 valuation.

General Fund

FY 2027 Proposed Budget

General Fund Overview — Projected Fund Balance

For FY 2027, we are projecting a fund balance in the General Fund of approximately:

$5,989,095
Capital Reserve Fund

+

$1,250,000
Emergency Fund

+

$275,000
Future Capital Purchase Fund

=

$7,514,095
Projected Fund Balance

General Fund Overview — Reserve Coverage

< 1

Month of operating income

Emergency Fund alone

5.7

Months of operating income

Capital Reserve Fund + Emergency Fund+ Future Capital Purchase Fund

General Fund Overview — Budget Balance Status

✓ Budget is Balanced

Operating Surplus

$3,750

General Fund Overview – Budget Balance Status

Amount	Adjustment
(454,888)	**Operating Deficit — as of 7/21/2026**
1,000	Decrease: City Manager & Council – Supplies (W2 Payroll Forms)
8,400	Decrease: Planning & Zonning – Contractual Services (My Permit Now)
147,028	Decrease: Health Insurance
31,516	Increase: Ad Valorem – Change in Valuation
(36,137)	Decrease: Ad Valorem – M&O $0.003135
32,535	Increase: Ad Valorem – M&O $0.003135
12,474	Decrease: Fire Department – Position Fire Engineer to Firefighter
81,687.36	Decrease: Salaries from 2% to 1.5%
(5,913)	Decrease: Revenue – Transfers In Personnel Share Services
51,712	Decrease: Fire/P&Z Admin to Part Time
(9,296)	Increase: EDC Project Funding to Balance Department
133,399	Decrease: Percentage allocation from GF to Enterprise
8,732	Increase: Revenue – Transfers In Personnel Share Services
1,500	Decrease: Court professional services
3,750	**Operating Surplus — as of 8/10/2026**

General Fund – Position Allocation Changes FY26 to FY27

Position	Department	FY 26 Allocation %	FY 27 Allocation %
Construction Foreman (1)	General Fund – Public Works	50%	40%
	Personnel Shared Services – Water to GF	20%	25%
	Personnel Shared Services – Sewer to GF	20%	25%
	Personnel Shared Services – Stormwater to GF	10%	10%
Construction Crew Leader (1)	General Fund – Public Works	50%	40%
	Personnel Shared Services – Water to GF	20%	25%
	Personnel Shared Services – Sewer to GF	20%	25%
	Personnel Shared Services – Stormwater to GF	10%	10%
Construction Laborer (2)	General Fund – Public Works	50%	40%
	Personnel Shared Services – Water to GF	20%	25%
	Personnel Shared Services – Sewer to GF	20%	25%
	Personnel Shared Services – Stormwater to GF	10%	10%
Maintenance Crew Leader (1)	General Fund – Public Works	90%	80%
	Personnel Shared Services – Stormwater to GF	10%	-
	Personnel Shared Services – Water to GF	-	10%
	Personnel Shared Services – Sewer to GF	-	10%
Maintenance Laborer (2)	General Fund – Public Works	90%	85%
	Personnel Shared Services – Stormwater to GF	10%	-
	Personnel Shared Services – Water to GF	-	15%

General Fund – Position Allocation Changes FY26 to FY27

Position	Department	FY 26 Allocation %	FY 27 Allocation %
Maintenance Laborer (2)	General Fund – Public Works	50%	40%
	Personnel Shared Services – Water to GF	20%	25%
	Personnel Shared Services – Sewer to GF	20%	25%
	Personnel Shared Services – Stormwater to GF	10%	10%
City Manager	General Fund – City Manager & Council	35%	25%
	EDC	40$	40%
	Personnel Shared Services – Water to GF	10%	15%
	Personnel Shared Services – Sewer to GF	10%	15%
	Personnel Shared Services – Stormwater to GF	5%	10%
HR Director (1)	General Fund – City Manager & Council	50%	40%
	Personnel Shared Services – Water to GF	20%	25%
	Personnel Shared Services – Sewer to GF	20%	25%
	Personnel Shared Services – Stormwater to GF	10%	10%
Executive Assistant - CM (1)	General Fund – City Manager & Council	50%	40%
	Personnel Shared Services – Water to GF	20%	25%
	Personnel Shared Services – Sewer to GF	20%	25%
	Personnel Shared Services – Stormwater to GF	10%	10%

Net Impact to Revenue **$124,667**

Fund Restructuring — How the Changes Connect

1

Community & Conference Center Revenues → EDC

Community & Conference Revenues moved to EDC, strengthening EDC funding capacity.

2

Community Relations Director Reallocation

Allocation shifted:
25% EDC / 75% CC
→ 75% EDC / 25% CC

3

Code Employees Moved to EDC

Made possible by Steps 1 & 2.
Saves General Fund
$145,049.

4

2 Red Light Camera Employees → General Fund

$213,682 cost, offset by
$145,049 savings.
Net cost: $68,633.

Steps 1 & 2 enabled Step 3 · Step 3 savings offset the cost of Step 4

Fund Restructuring — Summary by Fund

General Fund

Code employees moved OUT to EDC

-$145,049 ▼ Savings

2 Red Light Camera employees moved IN

+$213,682 ▲ New Cost

Net impact to General Fund

+$68,633 ▲ Net Cost

EDC Fund

Community & Conference Center revenues added

Community Relations Director: 25% → 75%

Code employees absorbed from General Fund

Community Center Fund

Revenues moved to EDC

Community Relations Director: 75% → 25%

Red Light Camera Fund

2 traffic safety employees transferred to General Fund / Police Dept.
Employees went from 8 to 6

Patrol Officer Reallocation — How the Changes Connect

1

Patrol Officer Moved to EDC

Patrol Officer position moved from General Fund to EDC Fund, adding $95,518 in personnel cost.

2

Project Funding Decreased

EDC Project funding reduced by $95,518 to fully offset the new position's cost.

Step 2 offsets the cost of Step 1

Patrol Officer Reallocation — Summary by Fund

General Fund

Patrol Officer moved OUT to EDC

-$95,518 ▼ Savings

EDC Fund

Patrol Officer moved IN

+$95,518 ▲ New Cost

EDC Project funding decreased

-$95,518 ▼ Savings

Net impact to EDC Fund

$0 ● No Net Cost

P&Z / Fire Position Reallocation — FY27 Change

1

Current: Split Position

Position currently split 50% Fire Department, 50% Planning & Zoning (P&Z).

2

FY27: Part-Time in P&Z Only

Fire Department 50% allocation eliminated;
position becomes part-time, fully housed in P&Z.

Fire allocation eliminated; position shifts fully to P&Z

Revenue Highlights

Operating Revenues

$15,670,327

▲ $457,106 increase
over FY 2026

Proposed Tax Rate

$0.548175

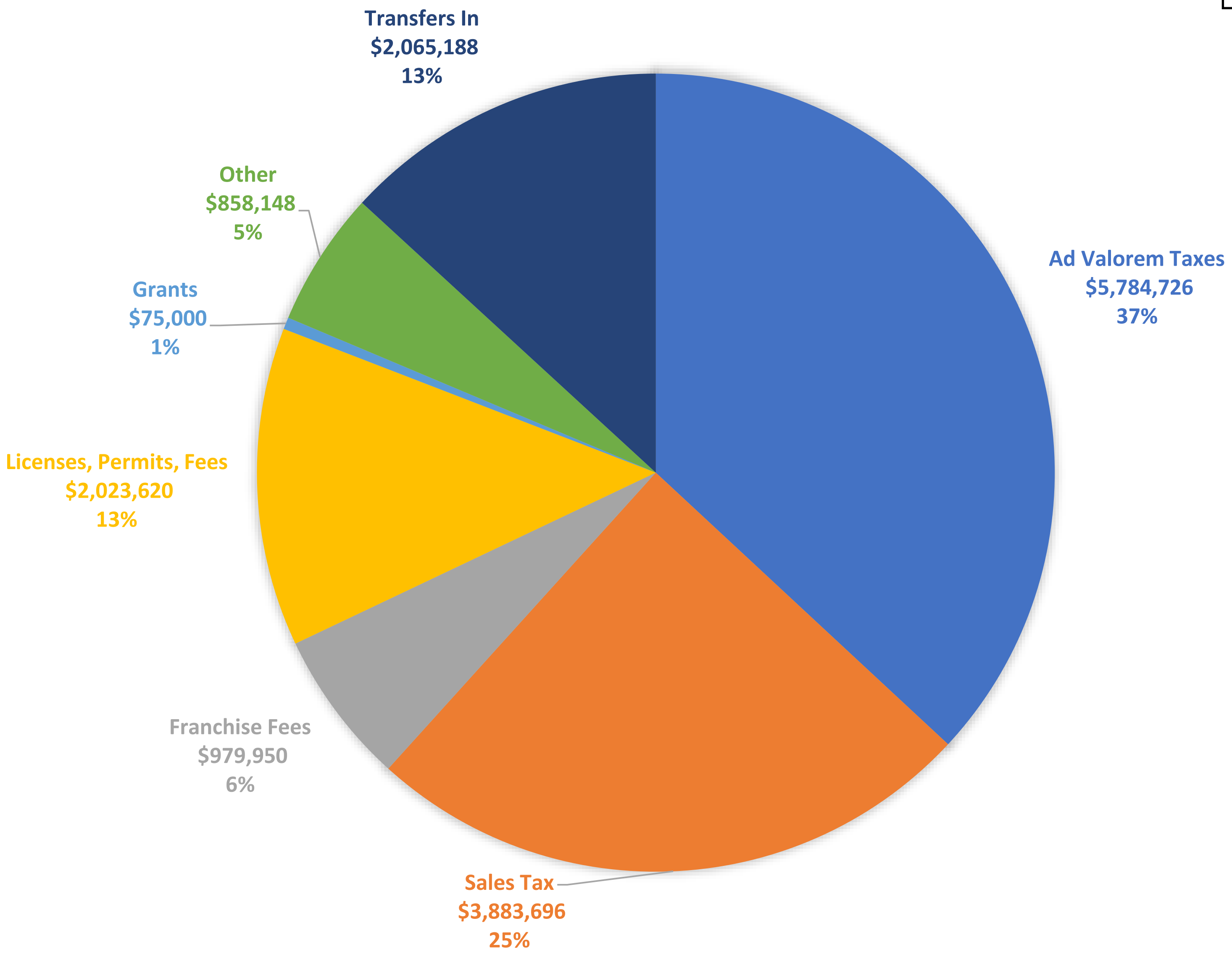
per $100 of assessed valuation

- An increase of $0.003135

General Fund - Projected Operating Revenue

Revenue Source	Budget 2025-2026	Budget 2026-2027	Variance	Trend
Ad Valorem	$6,181,698	$5,784,726	($396,972)	▼ Decrease
Sales Tax	3,827,643	3,883,696	56,053	▲ Increase
Franchise Fees	940,450	979,950	39,500	▲ Increase
Building Permits	472,200	819,970	347,770	▲ Increase
Court Fines	617,000	693,500	76,500	▲ Increase
EMS Revenue	510,000	510,000	—	No Change
Book Fines	140	150	10	▲ Increase
Grants	77,000	75,000	(2,000)	▼ Decrease
Other	895,273	858,148	(37,125)	▼ Decrease
Personnel Shared Services	1,687,817	2,052,888	365,071	▲ Increase
Peg Funds	4,000	9,300	5,300	▲ Increase
Tree Mitigation Fund	—	3,000	3,000	▲ Increase
TOTAL	**$15,213,221**	**$15,670,327**	**$457,106**	

General Fund Revenues by Category



General Fund - Expenditure Highlights

Operating Expenditures

$15,666,758

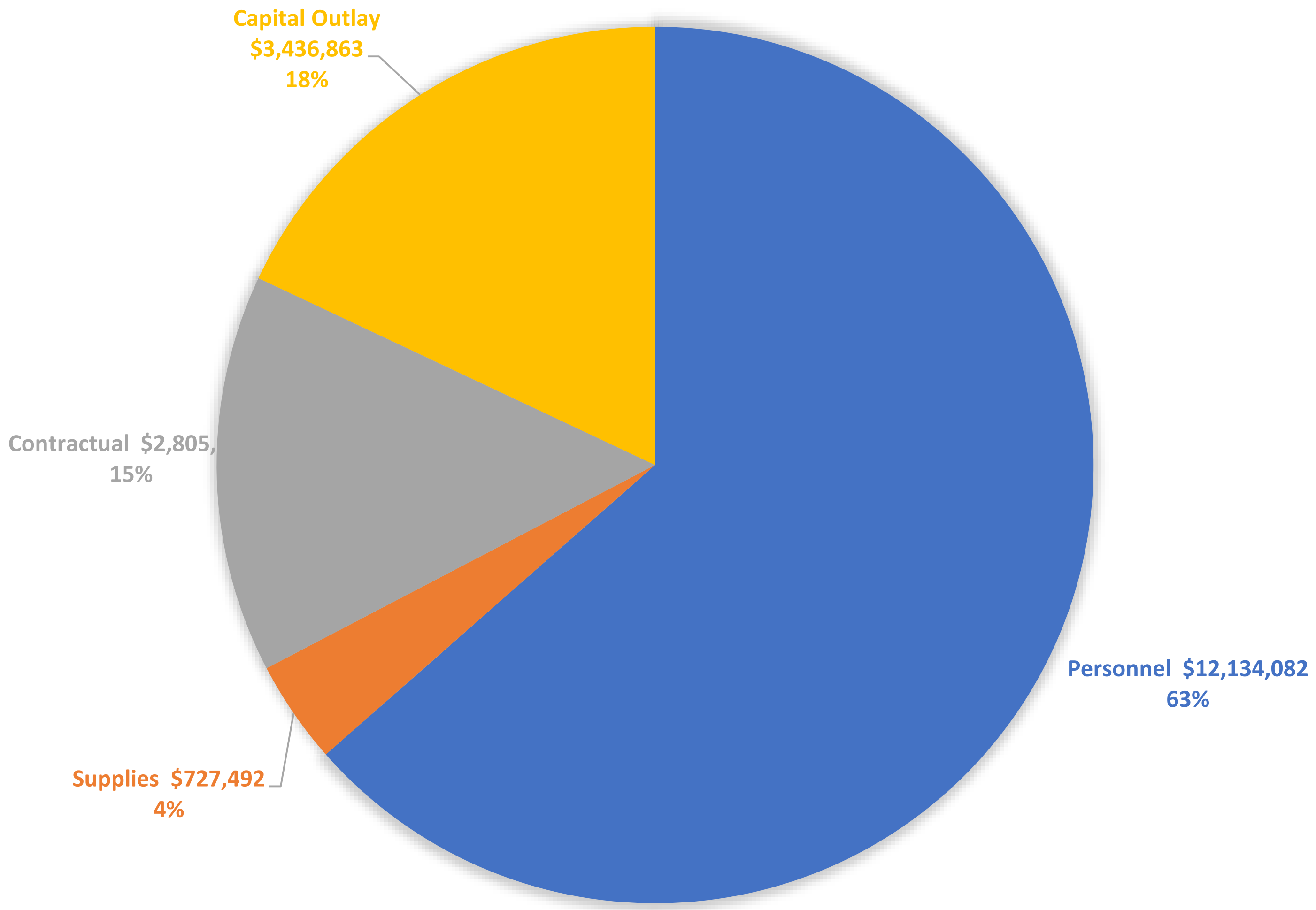
▲ Increase of $302,494 over FY 26

Capital Expenditures

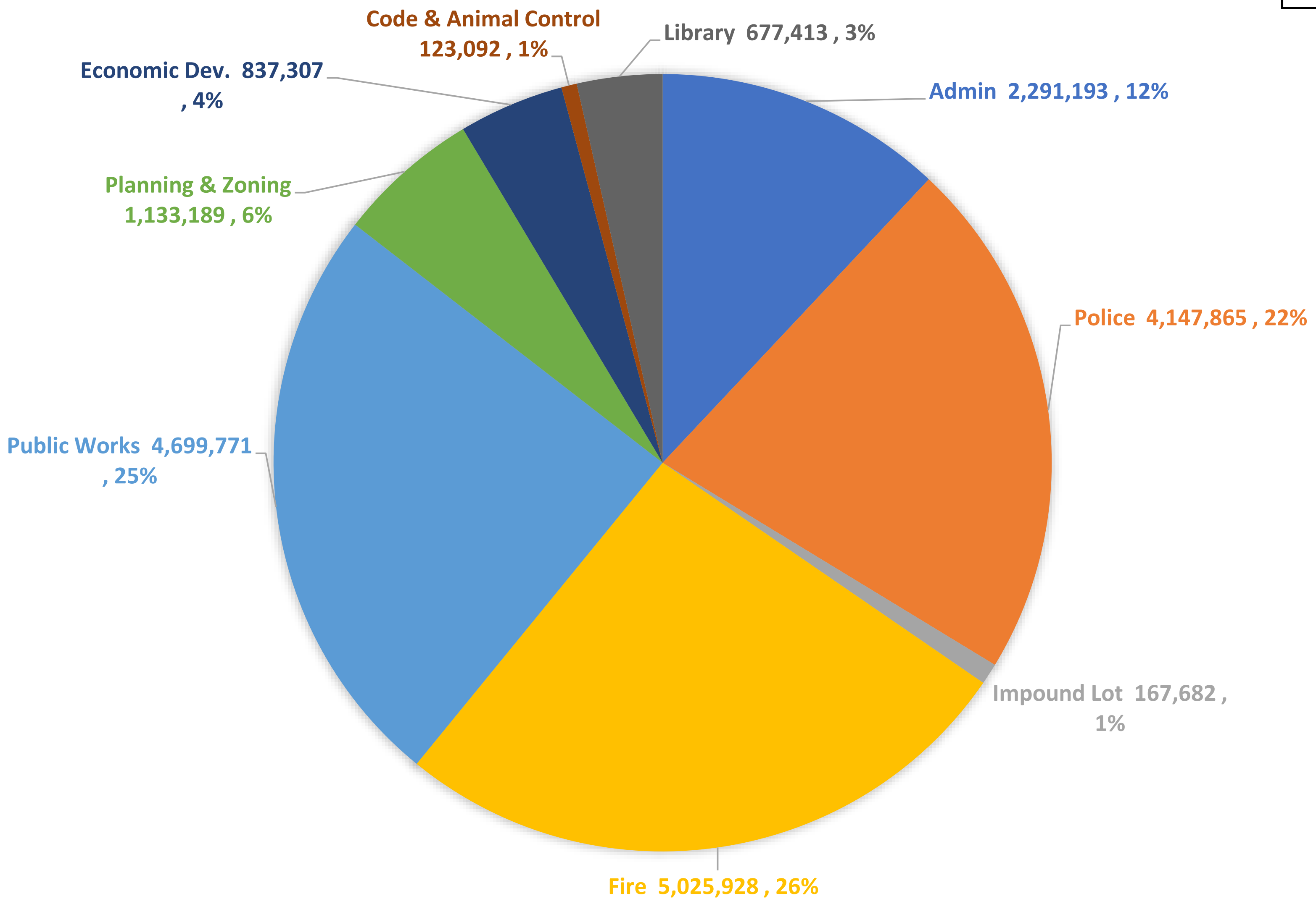
$3,436,863

▲ Increase of $288,674 over FY 26

General Fund Expenditures by Category



General Fund Expenditures by Department



SUMMARY OF REVENUES AND EXPENDITURES

{Section}.31.

17,370,330	Total Resources
(1,260,312)	Hike and Bike Grant
-	Assigned Fund Balance
(439,691)	Tree Mitigation Fund Balance
15,670,327	Total Operating Revenue
12,134,082	Personnel Services
727,492	Supplies
2,805,004	Contractual Services
15,666,578	Total Operating Expenditures
3,750	Total Over (Under) Expenditures

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$ 6,221,889**	**$ 8,326,205**	**$ 8,326,205**	**$ 7,722,205**
Revenues				
Ad Valorem Taxes	5,624,828	6,181,698	6,181,698	5,784,726
Sales Taxes	3,777,494	3,827,643	3,827,643	3,883,696
Franchise Fees	978,234	940,450	940,450	979,950
Licenses, Permits, Fees, Fines	2,062,834	1,599,340	1,599,340	2,023,620
Grants	5,829	1,337,312	77,000	75,000
Other	1,930,952	895,273	895,273	858,148
Transfers In	-	-	-	2,065,188
Total Revenues	14,380,171	14,781,716	13,521,404	15,670,327
Other Funding Sources				
Transfer in-ARP Funds	260,186	265,125	4,939	-
Transfer-Personnel Shared Services	1,729,644	1,687,817	1,687,817	-
Tree Mitigation Fund Balance	-	-	-	439,691
Assigned Fund Balance - Ambulance	-	-	200,000	-
H&B Grant	-	-	-	1,260,312
Peg Fund Balance	-	4,000	4,000	-
Total Other Financing Sources	1,989,830	1,956,942	1,896,756	1,700,003
TOTAL RESOURCES	**$16,370,001**	**$16,738,658**	**$ 15,418,160**	**$ 17,370,330**
Expenditures				
Personnel Services	10,075,819	11,782,833	11,782,833	12,134,082
Supplies	782,027	667,730	667,730	727,492
Contractual Services	2,318,996	2,913,521	2,913,521	2,805,004
Capital Outlay	1,088,844	3,148,189	658,075	3,436,863
Total Expenditures	14,265,686	18,512,273	16,022,159	19,103,441
TOTAL EXPENDITURES	**$14,265,686**	**$18,512,273**	**$ 16,022,159**	**$ 19,103,441**
ENDING FUND BALANCE	**$ 8,326,205**	**$ 6,552,589**	**$ 7,722,205**	**$ 5,989,095**

SUMMARY OF REVENUES AND EXPENDITURES

ASSIGNED FUND BALANCE				
Future Capital Purchase				
Ambulance	-	200,000	-	-
Dedicated Grant - Pool	-	200,000	-	200,000
SCBA	-	75,000	-	75,000
FUTURE CAPITAL PURCHASE FUND BALANCE	-	475,000	-	275,000
TOTAL ENDING FUND BALANCE	**$ 8,326,205**	**$ 6,077,589**	**$ 7,522,205**	**$ 5,714,095**

SCHEDULE OF REVENUES BY SOURCE

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
Ad Valorem Taxes				
Current	5,667,957	6,131,698	6,131,698	5,734,726
Delinquent	(76,931)	25,000	25,000	25,000
Penalty and Interest	33,802	25,000	25,000	25,000
Total Ad Valorem Taxes	5,624,828	6,181,698	6,181,698	5,784,726
Sales Taxes				
City Sales Tax	3,329,853	3,354,836	3,354,836	3,421,932
Alcoholic Beverage Sales Tax	26,572	28,500	28,500	29,070
Economic Development Sales Tax	416,174	419,307	419,307	427,693
Vehicle Inventory Tax	4,895	25,000	25,000	5,000
Total Sales Taxes	3,777,494	3,827,643	3,827,643	3,883,696
Franchise Fees				
City Public Service	783,584	745,000	745,000	785,000
Node Pole Rental	250	250	250	250
ROW Fees	8,832	10,500	10,500	9,000
Sanitation	71,358	67,000	67,000	70,000
PEG Fees	15,624	18,700	18,700	18,700
Cable Franchise Fees	92,870	95,000	95,000	92,000
Grey Forest Utilities	5,716	4,000	4,000	5,000
Total Franchise Fees	978,234	940,450	940,450	979,950

SCHEDULE OF REVENUES BY SOURCE

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
Licenses, Fees and Fines				
Building Department	431,455	384,000	384,000	726,520
Tree Mitigation	277,500	-	-	-
Short Term Rentals	300	-	-	200
Animal Licenses and Tags	285	100	100	100
Property Room Fee	1,756	1,500	1,500	1,500
Property Room Auctions	285	500	500	500
Co-Reinspection Fee	19,050	18,000	18,000	18,500
Zoning and Board of Adjustment	23,648	25,000	25,000	-
Subdivision Platting Fees	-	-	-	25,000
Occupation, Liquor, and Food	38,430	45,000	45,000	45,000
Food Trucks	2,015	-	-	2,000
Time Payment Reimbursement Fee	6,033	4,000	4,000	6,500
Warrant Fees	48,527	45,000	45,000	45,000
Municipal Court Fines	375,875	335,000	335,000	380,000
Impound Lot Fees	139,781	101,000	101,000	135,000
Impound Lot Auctions	90,678	102,000	102,000	90,000
Recreation Fee	34,090	28,000	28,000	35,000
Fire Recovery	7,960	5,000	5,000	5,000
Fire Inspection Fees	2,650	100	100	2,650
EMS Fees	562,217	505,000	505,000	505,000
Book Fines	299	140	140	150
Total Licenses, Fees and Fines	2,062,834	1,599,340	1,599,340	2,023,620
Grants				
PD Grants	-	25,000	25,000	25,000
Fire Grants	5,161	50,000	50,000	50,000
Library Grants	668	2,000	2,000	-
Hike and Bike	-	1,260,312	-	-
Total Grants	5,829	1,337,312	77,000	75,000

SCHEDULE OF REVENUES BY SOURCE

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
Other				
Interest Income	416,553	410,000	410,000	420,000
EDCD Interest	21,041	20,313	20,313	20,313
EDCD - Community Center Fees	-	-	-	55,000
EDCD - Conference Center Fees	-	-	-	25,000
T-Mobile Tower Lease	17,569	16,800	16,800	16,800
Pool Revenue	45,077	35,000	35,000	-
Credit Card Processing Fees	55,722	55,000	55,000	60,000
Parks Bucks Program	682	685	685	685
Miscellaneous	36,779	100,000	100,000	100,000
Library Non Resident Users	2,852	2,350	2,350	2,350
Library Memorial Donations	325	1,000	1,000	500
Sale of Surplus Property	1,187,761	10,000	10,000	10,000
Towing Contract	4,960	3,500	3,500	5,000
Special Events Donations	78,700	50,825	50,825	2,700
EDC - Community Events	-	50,000	50,000	-
Blue Santa	6,731	4,800	4,800	4,800
Café Lease	26,640	26,400	26,400	26,400
ASSPP	-	20,000	20,000	20,000
DEA Reimbursement	-	35,000	35,000	35,000
FOIA Fees	3,590	3,600	3,600	3,600
Insurance Proceeds	25,970	50,000	50,000	50,000
Total Other	1,930,952	895,273	895,273	858,148
Transfers In				
Personnel Shared Services	-	-	-	2,052,888
Peg Reserve Fund	-	-	-	9,300
Tree Mitigation Fund Balance	-	-	-	3,000
	-	-	-	2,065,188
TOTAL REVENUES	**$ 14,380,171**	**$ 14,781,716**	**$ 13,521,404**	**$ 15,670,327**

Municipal Court $528,762

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	205,636	220,352	220,352	227,071
Retirement Plan	40,629	44,335	44,335	44,256
Group Insurance	35,211	43,710	43,710	43,710
Worker Compensation	287	4,141	4,141	4,308
Social Security	15,329	16,857	16,857	17,371
Overtime	-	-	-	-
Longevity Pay	1,505	1,767	1,767	2,380
Total Personnel Services	298,597	331,162	331,162	339,096
SUPPLIES				
Office Supplies	1,278	1,500	1,500	1,500
Operating Supplies	7,328	2,900	2,900	3,855
Misc. Supplies	2,039	1,496	1,496	1,160
Total Supplies	10,645	5,896	5,896	6,515
CONTRACTUAL SERVICES				
Professional Services	43,012	82,738	82,738	98,538
Contractual Services	1,698	1,300	1,300	1,300
Utilities - Telephone	-	150	150	360
Utilities - Gas, Water, Electric	9,540	9,525	9,525	9,540
Printing	346	700	700	750
Advertising	-	600	600	600
Travel	2,332	3,300	3,300	3,450
Membership, Dues & Licenses	506	370	370	560
Subscriptions to Publications	-	200	200	200
Credit Card Processing Fee	63,843	60,000	60,000	65,000
Liability Insurance	-	2,607	2,607	2,853
Total Contractual Services	121,277	161,490	161,490	183,151
TOTAL EXPENDITURES	**$430,519**	**$498,548**	**$ 498,548**	**$528,762**

MUNICIPAL COURT

{Section}.31.

		FY2026		FY2027		VARIANCE
Office Supplies	**$**	**1,500**	**$**	**1,500**	**$**	**-**
General Supplies		1,500		1,500		-
Operating Supplies	**$**	**2,900**	**$**	**3,855**	**$**	**955**
Postage		2,700		3,655		955
Court Supplies		-		-		-
Jury Trial Supplies		-		-		-
Janitorial Supplies		200		200		-
Miscellaneous Supplies	**$**	**1,496**	**$**	**1,160**	**$**	**(336)**
Dry Cleaning - Judge Robes		496		160		(336)
Replacement of Court Equipment		1,000		1,000		-
Total Supplies	**$**	**5,896**	**$**	**6,515**	**$**	**619**

MUNICIPAL COURT

	FY2026	FY2027	VARIANCE
Professional Services	**$ 82,738**	**$ 98,538**	**$ 15,800**
FSA Plan	288	-	(288)
Municipal Prosecutor	42,000	46,000	4,000
Municipal Prosecutor - Jury & Bench Trials	10,500	11,638	1,138
Judge Fee #1 (L.M)	11,350	17,350	6,000
Judge Fee #2 (L.K)	11,350	17,350	6,000
Extra Judge Meetings	-	-	-
Jury Trials (3 per FY) - Judge Fee	2,250	3,000	750
Bench Trials (3 per FY) - Judge Fee	3,000	2,700	(300)
Interpreter	500	500	-
Warrant Fees	1,500	-	(1,500)
Extra Jury Dates	-	-	-
Contractual Services	**$ 1,300**	**$ 1,300**	**$ -**
DocuSign	1,300	1,300	-
Utilities-Telephone	**$ 150**	**$ 360**	**$ 210**
Utilities-Water & Electric	**$ 9,525**	**$ 9,540**	**$ 15**
Printing	**$ 700**	**$ 750**	**$ 50**
Advertising	**$ 600**	**$ 600**	**$ -**
Travel - Training	**$ 3,300**	**$ 3,450**	**$ 150**
Memberships, Dues & Licenses	**$ 370**	**$ 560**	**$ 190**
Subscriptions	**$ 200**	**$ 200**	**$ -**
Processing Fees	**$ 60,000**	**$ 65,000**	**$ 5,000**
Liability Insurance	**$ 2,607**	**$ 2,853**	**$ 246**
Total Contractual	**$ 161,490**	**$ 183,151**	**$ 21,661**
TOTAL COURT	**$ 167,386**	**$ 189,666**	**$ 22,280**

{Section}.31.

Finance

$491,727

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	254,638	273,224	273,224	283,223
Retirement Plan	47,375	54,973	54,973	55,200
Group Insurance	27,222	32,782	32,782	32,782
Worker Compensation	-	3,106	3,106	3,231
Physical Examinations	405	-	-	-
Social Security	19,602	20,902	20,902	21,667
Longevity Pay	245	490	490	670
Total Personnel Services	349,487	385,476	385,476	396,773
SUPPLIES				
Office Supplies	1,569	2,500	2,500	1,900
Operating Supplies	2,374	4,210	4,210	3,555
Total Supplies	3,943	6,710	6,710	5,455
CONTRACTUAL SERVICES				
Professional Services	54,331	58,649	58,649	69,177
Contractual Services	-	-	-	-
Utilities - Telephone	285	286	286	300
Utilities - Gas, Water, Electric	9,540	9,858	9,858	9,910
Printing	365	1,000	1,000	1,150
Advertising	2,440	1,200	1,200	2,400
Travel	1,225	2,870	2,870	2,370
Membership, Dues & Licenses	1,076	800	800	1,339
Liability Insurance	4,777	2,607	2,607	2,853
Total Contractual Services	74,039	77,270	77,270	89,499
TOTAL EXPENDITURES	**$ 427,469**	**$ 469,456**	**$ 469,456**	**$ 491,727**

FINANCE DEPARTMENT

		FY2026		FY2027		VARIANCE
Office Supplies	**$**	**2,500**	**$**	**1,900**	**$**	**(600)**
General Supplies		1,360		1,000		(360)
Printer Supplies		800		800		-
Paper		340		100		(240)
Operating Supplies	**$**	**4,210**	**$**	**3,555**	**$**	**(655)**
Postage		2,410		1,755		(655)
Department Supplies		1,450		1,450		-
Janitorial Supplies-Gulf Coast		350		350		-
Miscellaneous Supplies	**$**	**-**	**$**	**-**	**$**	**-**
Misc. Supplies		-		-		-
Total Supplies	**$**	**6,710**	**$**	**5,455**	**$**	**(1,255)**
		-		-		-
Professional Services	**$**	**58,649**	**$**	**69,177**	**$**	**10,528**
External Audit Fees (General Fund)		9,735		12,057		2,322
Bexar Appraisal District Dues ($9,022)		36,088		44,000		7,912
Ad Valorem Tax Collection Fee (Bexar County)		8,100		9,000		900
GFOA Budget Award		460		600		140
SEC Rule Reporting		3,000		3,000		-
Employee Public Bond		1,050		520		(530)
Cafeteria Plan		216		-		(216)
Utilities-Telephone	**$**	**286**	**$**	**300**	**$**	**14**
Utilities-Water & Electric	**$**	**9,858**	**$**	**9,910**	**$**	**52**
Printing	**$**	**1,000**	**$**	**1,150**	**$**	**150**
Advertising	**$**	**1,200**	**$**	**2,400**	**$**	**1,200**
Travel - Training	**$**	**2,870**	**$**	**2,370**	**$**	**(500)**
Memberships, Dues & Licenses	**$**	**800**	**$**	**1,339**	**$**	**539**
Liability Insurance	**$**	**2,607**	**$**	**2,853**	**$**	**246**
Total Contractual	**$**	**77,270**	**$**	**89,499**	**$**	**12,229**
TOTAL FINANCE	**$**	**83,980**	**$**	**94,954**	**$**	**10,974**

City Manager & Council

$956,896

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	454,535	472,979	472,979	500,710
Retirement Plan	97,384	101,909	101,909	104,122
Group Insurance	36,637	43,710	43,710	43,710
Worker Compensation	-	4,141	4,141	4,308
Unemployment Compensation	8,061	-	-	-
Social Security	34,872	38,748	38,748	40,869
Car Allowance	6,000	6,000	6,000	6,000
Other Benefits	29,358	27,526	27,526	27,526
Longevity Pay	6,119	5,653	5,653	7,019
Total Personnel Services	672,966	700,665	700,665	734,263
SUPPLIES				
Office Supplies	103	-	-	-
Operating Supplies	10,270	11,952	11,952	13,706
Repairs & Maintenance - Internal	-	-	-	-
Employee Award Program	4,308	-	-	500
Total Supplies	14,681	11,952	11,952	14,206
CONTRACTUAL SERVICES				
Professional Services	4,647	19,694	19,694	22,900
Contractual Services	128,255	70,535	70,535	77,705
Utilities - Telephone	16,455	13,470	13,470	11,585
Utilities - Gas, Water, Electric	10,157	10,500	10,500	10,290
Printing	32,942	42,400	42,400	38,938
Advertising	1,531	3,950	3,950	7,550
Travel	16,782	32,700	32,700	28,125
Membership, Dues & Licenses	5,708	7,124	7,124	8,267
Subscriptions to Publications	90	780	780	214
Liability Insurance	28,663	2,607	2,607	2,853
Total Contractual Services	245,230	203,760	203,760	208,427
TOTAL EXPENDITURES	**$ 932,877**	**$ 916,377**	**$ 916,377**	**$ 956,896**

CITY MANAGER & COUNCIL DEPARTMENT

{Section}.31.

	FY2026	FY2027	VARIANCE
Operating Supplies	**$ 11,952**	**$ 13,706**	**$ 1,754**
General Supplies	1,250	1,000	(250)
Printer Supplies	3,000	2,500	(500)
Postage	310	381	71
Janitorial Supplies	200	200	-
Meeting Supplies	900	900	-
Letterhead/Cards	500	500	-
Shared Supplies	1,000	1,000	-
Shirts (Court, Recepcionist & P&Z)	-	1,600	1,600
Payroll Forms: W-2s	1,500	500	(1,000)
Council Activities: Town Halls	1,650	2,600	950
Council Activities: Coffee Mtgs	600	600	-
CM: Zoom and Go to Meeting	392	-	(392)
CS: Notary Renewal	-	275	275
HR: General Supplies	-	500	500
HR: Printer Supplies	-	500	500
HR: Programs for HR	650	650	-
HR: Welcoming Promotions Packet/Open Enrollment	-	-	-
Employee Award Program	**$ -**	**$ 500**	**$ 500**
Employee Awards: Pins, Plaques (40 & 25 years)	-	500	500
Total Supplies	**$ 11,952**	**$ 14,206**	**$ 2,254**

CITY MANAGER & COUNCIL DEPARTMENT

	FY2026	FY2027	VARIANCE
Professional Services	**$ 19,694**	**$ 22,900**	**$ 3,206**
City Attorney Non-Retainer Requests & Projects	10,000	10,000	-
TML (Non-Retainer Requests & Projects)	5,000	5,000	-
Spanish Translator for Election Documents	600	600	-
Cafeteria Plan	150	3,600	3,450
DPS Agency	144	100	(44)
Safeshred Record Destruction	400	400	-
Safesite Records Storage	2,200	2,200	-
COBRA	1,200	1,000	(200)
Contractual Services	**$ 70,535**	**$ 77,705**	**$ 7,170**
Bexar County Elections	8,000	16,000	8,000
City Attorney Contract	60,000	60,000	-
Social Security Contract	35	35	-
Bonds - CS, AFD, Mayor & Council	2,500	1,300	(1,200)
Postmaster - BRM Permit	-	370	370
Utilities-Telephone	**$ 13,470**	**$ 11,585**	**$ (1,885)**
Utilities-Water & Electric	**$ 10,500**	**$ 10,290**	**$ (210)**
Printing	**$ 42,400**	**$ 38,938**	**$ (3,462)**
Advertising	**$ 3,950**	**$ 7,550**	**$ 3,600**
Travel - Training	**$ 32,700**	**$ 28,125**	**$ (4,575)**
Memberships, Dues & Licenses	**$ 7,124**	**$ 8,267**	**$ 1,143**
Subscriptions	**$ 780**	**$ 214**	**$ (566)**
Liability Insurance	**$ 2,607**	**$ 2,853**	**$ 246**
Total Contractual	**$ 203,760**	**$ 208,427**	**$ 4,667**
TOTAL CITY MANAGER & COUNCIL	**$ 215,712**	**$ 222,633**	**$ 6,921**

Information Technology

$275,357

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	70,353	-	-	-
Retirement Plan	13,870	-	-	-
Group Insurance	8,368	-	-	-
Worker Compensation	123	-	-	-
Social Security	5,084	-	-	-
Longevity Pay	95	-	-	-
Total Personnel Services	97,893	-	-	-
SUPPLIES				
Office Supplies	521	1,500	1,500	-
Operating Supplies	23,226	37,500	37,500	-
Repairs & Maintenance - Internal	3,024	4,750	4,750	2,000
Total Supplies	26,771	43,750	43,750	2,000
CONTRACTUAL				
Contractual Services	261,180	275,274	275,274	266,912
Utilities - Telephone	1,045	500	500	500
Utilities - Gas, Water, Electric	271	300	300	240
Repairs and Maintenance-External (Peg	1,345	4,000	4,000	-
Travel	1,350	2,000	2,000	-
Memberships, Dues & Licenses	246	1,000	1,000	-
Liability Insurance	-	5,214	5,214	5,705
Tota Contractual Services	265,437	288,288	288,288	273,357
CAPITAL OUTLAY				
Other Machinery & Equipment	32,282	-	-	-
Total Capital Outlay	32,282	-	-	-
TOTAL EXPENDITURES	**$422,383**	**$332,038**	**$ 332,038**	**$275,357**

IT DEPARTMENT

	FY 2026	FY 2027	VARIANCE
Office Supplies	**$ 1,500**	**$ -**	**$ (1,500)**
General Supplies	1,500	-	(1,500)
Operating Supplies	**$ 37,500**	**$ -**	**$ (37,500)**
Network Rack Repair Parts	1,500	-	(1,500)
Camera - Kennel (1)	1,000	-	(1,000)
Laptops & Docking Stations - (5)	10,000	-	(10,000)
Laptops - Fire Vehicles (10)	25,000	-	(25,000)
Repairs & Maintenance - Internal	**$ 4,750**	**$ 2,000**	**$ (2,750)**
Replacement Desk Phones (1)	750	-	(750)
Replacement Laptop Other (1)	2,000	-	(2,000)
Replacement Desktop Other (1)	2,000	2,000	-
Total Supplies	**$ 43,750**	**$ 2,000**	**$ (41,750)**

IT DEPARTMENT

		FY2026		FY2027		VARIANCE
Contractual Services	**$**	**275,274**	**$**	**266,912**	**$**	**(8,363)**
TechLead - 50%		56,320		49,450		(6,870)
Incode (Tyler Technologies)		73,333		65,000		(8,333)
Cable Cast (Forte/AVI Systems)		4,750		4,750		-
Ninja		8,450		8,655		205
KnowBe4 (MicroAge)		2,200		-		(2,200)
Cisco/Meraki		15,000		6,330		(8,670)
GoGov		19,000		19,002		2
NitroPro		4,556		5,467		911
MicroAge (Microsoft Office 365)		28,500		32,000		3,500
Cornet (Coro Security)		25,200		25,200		-
Canon Solutions Workroom (S#XNF01978)		800		650		(150)
Sharp (City Council MXM5070)		340		400		60
Pitney-Bowes Postage Meter		5,000		5,500		500
Daktronics		600		650		50
Google Workspace - Patron Desktops		3,000		2,800		(200)
Civic Plus (Mass Notification)		-		4,935		4,934
Civic Plus (Archive Social)		4,188		4,618		430
Civic Plus (Municode - Code of Ordinances)		4,972		5,225		253
Civic Plus (Municode - Website hosting & support)		7,210		13,950		6,740
Civic Plus (Municode - Agendas & Minutes)		5,150		5,305		155
Civic Plus (MuniDocs Codification)		405		425		20
JustFOIA		6,300		6,600		300
Utilities-Telephone	**$**	**500**	**$**	**500**	**$**	**-**
Utilities-Water & Electric	**$**	**300**	**$**	**240**	**$**	**(60)**
Repairs & Maintenance - External	**$**	**4,000**	**$**	**-**	**$**	**(4,000)**
Travel - Training	**$**	**2,000**	**$**	**-**	**$**	**(2,000)**
Memberships, Dues & Licenses	**$**	**1,000**	**$**	**-**	**$**	**(1,000)**
Liability Insurance	**$**	**5,214**	**$**	**5,705**	**$**	**491**
Total Contractual	**$**	**288,288**	**$**	**273,357**	**$**	**(14,932)**
TOTAL IT	**$**	**332,038**	**$**	**275,357**	**$**	**(56,682)**

Police $4,147,865

{Section}.31.

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	1,827,992	2,116,940	2,116,940	2,251,490
Retirement Plan	413,819	470,633	470,633	484,726
Group Insurance	205,018	316,896	316,896	327,823
Worker Compensation	36,178	30,024	30,024	33,389
Overtime	168,191	95,000	95,000	113,000
Social Security	156,658	178,943	178,943	190,259
Clothing Allowance	33,223	28,000	28,000	30,000
Standby	9,360	15,600	15,600	15,600
Special Pay	2,222	10,530	10,530	4,680
Certification Pay	57,369	73,060	73,060	72,280
Longevity Pay	12,069	13,250	13,250	17,286
Total Personnel Services	2,922,099	3,348,876	3,348,876	3,540,533
SUPPLIES				
Office Supplies	5,316	5,850	5,850	6,450
Operating Supplies	76,403	83,800	83,800	91,679
Repairs & Maintenance - Internal	-	-	-	-
Misc. Supplies	29,131	29,750	29,750	22,650
Blue Santa	1,905	4,800	4,800	4,800
Total Supplies	112,755	124,200	124,200	125,579
CONTRACTUAL SERVICES				
Professional Services	-	18,376	18,376	6,000
Contractual Services	70,380	68,663	68,663	15,095
Utilities - Telephone	27,705	30,288	30,288	23,620
Utilities - Gas, Water, Electric	9,540	9,525	9,525	9,600
Printing	916	2,500	2,500	2,500
Repairs and Maintenance - External	31,108	25,000	25,000	27,500
Travel	3,477	16,000	16,000	23,000
Membership, Dues & Licenses	1,273	2,500	2,500	2,500
Subscriptions to Publications	-	500	500	500
Grant Expense	-	25,000	25,000	25,000
Liability Insurance	66,880	36,498	36,498	39,938
Total Contractual Services	211,279	234,850	234,850	175,253
CAPITAL OUTLAY				
Vehicles	65,000	-	-	-
Other Machinery & Equipment	-	6,600	6,600	6,500
Improvements	-	-	-	300,000
Total Capital Outlay	65,000	6,600	6,600	306,500
TOTAL EXPENDITURES	**$ 3,311,133**	**$ 3,714,526**	**$ 3,714,526**	**$ 4,147,865**

POLICE DEPARTMENT

{Section}.31.

		FY2026		FY2027		VARIANCE
Office Supplies	**$**	**5,850**	**$**	**6,450**	**$**	**600**
Toner/ Ink, Ribbon/ Drums, Paper		2,200		2,200		-
Folders		800		800		-
Storage Boxes/ Folders/ Envelopes		1,200		1,200		-
Tape/ Pens/ Steno/ Tags/ Keys		750		750		-
High Speed Cables/ Computer Accessories		500		1,000		500
Batteries		400		500		100
Operating Supplies	**$**	**83,800**	**$**	**91,679**	**$**	**7,879**
Camera SD Cards & Flash Drives		1,000		1,000		-
Postage		500		1,979		1,479
Ammunition		2,300		2,500		200
Nitro		600		-		(600)
RMA Toll		100		-		(100)
Fingerprint Kits		650		1,200		550
Fuel		60,000		65,000		5,000
Computer Equipment & Docking Stations - Vehicles		6,000		6,000		-
Radio Equipment		5,000		5,000		-
Shooting range		5,000		6,000		1,000
Replacement Equipment		2,650		3,000		350
Repairs & Maintenance-Internal	**$**	**-**	**$**	**-**	**$**	**-**
Building Maintenance		-		-		-
Miscellaneous Supplies	**$**	**29,750**	**$**	**22,650**	**$**	**(7,100)**
Clipboards/Folders/ Paper/ Key box		750		750		-
Recruitment - Retention Supplies		-		1,000		1,000
Toner/Ink/Special Paper		500		500		-
Flares		5,300		6,000		700
Handcuffs/ Holders		1,800		2,000		200
VGA Adapters/SD cards/ Flash drives/HDMI		700		800		100
Printers/ Camera Equipment - CSI		2,400		2,600		200
Door Access Cards		300		1,000		700
Evidence Kits		5,000		-		(5,000)
Patrol Vehicles Lights/Accessories/ Traffic Cones		5,000		6,500		1,500
Evidence Envelopes		1,500		1,500		-
Evidence/ Lab Processing		6,500		-		(6,500)
Blue Santa Program	**$**	**4,800**	**$**	**4,800**	**$**	**-**
Blue Santa Giveaways		4,800		4,800		-
Total Supplies	**$**	**124,200**	**$**	**125,579**	**$**	**1,379**

POLICE DEPARTMENT

{Section}.31.

		FY2026		FY2027		VARIANCE
Professional Services	**$**	**18,376**	**$**	**6,000**	**$**	**(12,376)**
FSA Plan		2,376		-		(2,376)
Forensic Testing		10,000		-		(10,000)
New Hire Expenses		6,000		6,000		-
Contractual Services	**$**	**68,663**	**$**	**15,095**	**$**	**(53,568)**
Copier		500		5,800		5,300
Fire Inspection		150		175		25
Cable		3,528		3,600		72
Cardinal CAD/RMS Service Contract		10,000		-		(10,000)
Leads Online		2,500		2,520		20
TLO- TransUnion		3,000		3,000		-
Axon Taser		6,000		-		(6,000)
Axon (Vehicle & Body Cameras)		26,785		-		(26,785)
City of San Antonio - Radio air time		16,200		-		(16,200)
Utilities-Telephone	**$**	**30,288**	**$**	**23,620**	**$**	**(6,668)**
Utilities-Water & Electric	**$**	**9,525**	**$**	**9,600**	**$**	**75**
Printing	**$**	**2,500**	**$**	**2,500**	**$**	**-**
Repairs & Maintenance - External	**$**	**25,000**	**$**	**27,500**	**$**	**2,500**
Travel - Training	**$**	**16,000**	**$**	**23,000**	**$**	**7,000**
Memberships, Dues & Licenses	**$**	**2,500**	**$**	**2,500**	**$**	**-**
Subscriptions to Publications	**$**	**500**	**$**	**500**	**$**	**-**
Grant Expenditure	**$**	**25,000**	**$**	**25,000**	**$**	**-**
Liability Insurance	**$**	**36,498**	**$**	**39,938**	**$**	**3,440**
Total Contractual	**$**	**234,850**	**$**	**175,253**	**$**	**(59,597)**
TOTAL POLICE	**$**	**359,050**	**$**	**300,832**	**$**	**(58,218)**
		-		-		-
Other Machinery & Equipment	**$**	**6,600**	**$**	**6,500**	**$**	**(100)**
Gym Equipment - Treadmill		6,600		-		(6,600)
Gym Equipment - Universal Trainer		-		6,500		6,500
Improvements other than Building	**$**	**-**	**$**	**300,000**	**$**	**300,000**
Property Rooms Plans		-		300,000		300,000
Total Capital Outlay	**$**	**6,600**	**$**	**306,500**	**$**	**299,900**
TOTAL POLICE (w/capital)	**$**	**365,650**	**$**	**607,332**	**$**	**241,682**

Police – Capital Outlay

ITEM 01 · POLICE DEPARTMENT

Gym Equipment - Universal Trainer

Total Cost **$6,500**

DESCRIPTION Gym Equipment - Universal Trainer for City of Leon Valley employee use.

BENEFIT Replaces gym equipment originally placed in service in 2015. The equipment is available for use by all City of Leon Valley employees, supporting officer health and wellness. Placed in service before 2016.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
2015	Replacement	1	$6,500

ITEM 02 · POLICE DEPARTMENT

Property Rooms Plans

Total Cost **$300,000**

DESCRIPTION New property rooms facility planning and development for the Leon Valley Police Department.

BENEFIT A new property room will improve the secure storage and management of evidence and confiscated property, ensuring compliance with chain-of-custody requirements and state law.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
New	New	1	$300,000

TOTAL CAPITAL OUTLAY – POLICE $306,500

Impound Lot

FY 2027 Budget Total **$167,682**

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	80,520	86,832	86,832	89,481
Retirement Plan	18,234	18,980	18,980	18,902
Group Insurance	9,388	10,927	10,927	10,927
Worker Compensation	1,542	1,035	1,035	1,078
Social Security	6,744	7,216	7,216	7,419
Clothing Allowance	1,117	1,000	1,000	1,000
Standby	3,120	3,120	3,120	3,120
Special Pay	-	-	-	-
Certification Pay	3,345	3,380	3,380	3,380
Longevity Pay	5,247	4,410	4,410	5,522
Total Personnel Services	129,257	136,901	136,901	140,829
SUPPLIES				
Office Supplies	790	800	800	850
Operating Supplies	249	2,500	2,500	3,550
Misc. Supplies	38	-	-	-
Total Supplies	1,077	3,300	3,300	4,400
CONTRACTUAL SERVICES				
Professional Services	-	2,072	2,072	2,000
Contractual Services	8,936	6,000	6,000	11,000
Utilities - Gas, Water, Electric	1,611	1,600	1,600	1,600
Advertising	1,188	4,000	4,000	5,000
Liability Insurance	-	2,607	2,607	2,853
Total Contractual Services	11,735	16,279	16,279	22,453
CAPITAL OUTLAY				
Improvements	17,898	-	-	-
Total Capital Outlay	17,898	-	-	-
TOTAL EXPENDITURES	**$ 159,967**	**$ 156,480**	**$ 156,480**	**$ 167,682**

IMPOUND LOT

{Section}.31.

		FY2026		FY2027		VARIANCE
Office Supplies	**$**	**800**	**$**	**850**	**$**	**50**
Grease Pencils		200		200		-
Key Tags		100		150		50
Office Supplies-Pens/Folders/Paper/Boxes		500		500		-
Operating Supplies	**$**	**2,500**	**$**	**3,550**	**$**	**1,050**
Window Film		500		1,000		500
Duplicate Keys		500		500		-
Tires		500		500		-
Vehicle Registration		-		300		300
Batteries/Jump Box		1,000		1,250		250
Total Supplies	**$**	**3,300**	**$**	**4,400**	**$**	**1,100**
Professional Services	**$**	**2,072**	**$**	**2,000**	**$**	**(72)**
Cafeteria Plan		72		-		(72)
Towing Expenses		2,000		2,000		-
Contractual Services	**$**	**6,000**	**$**	**11,000**	**$**	**5,000**
Auto Data Direct		4,000		5,000		1,000
Ward Auction of San Antonio		2,000		6,000		4,000
Utilities-Water & Electric	**$**	**1,600**	**$**	**1,600**	**$**	**-**
Advertising	**$**	**4,000**	**$**	**5,000**	**$**	**1,000**
Liability Insurance	**$**	**2,607**	**$**	**2,853**	**$**	**246**
Total Contractual	**$**	**16,279**	**$**	**22,453**	**$**	**6,174**
TOTAL IMPOUND LOT	**$**	**19,579**	**$**	**26,853**	**$**	**7,274**

FY 2027 Budget Total

Fire

$5,025,928

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	1,869,179	2,382,398	2,382,398	2,181,086
Retirement Plan	438,198	544,618	544,618	524,070
Group Insurance	243,448	338,751	338,751	327,823
Worker Compensation	40,857	28,989	28,989	33,389
Physical Examinations	17,033	16,000	16,000	19,170
Overtime	210,577	140,000	140,000	345,200
Social Security	165,197	207,074	207,074	205,702
Clothing Allowance	21,211	23,250	23,250	-
Certification Pay	133,855	161,200	161,200	162,630
Longevity Pay	19,188	20,058	20,058	23,651
Total Personnel Services	3,158,743	3,862,338	3,862,338	3,822,720
SUPPLIES				
Office Supplies	2,600	4,000	4,000	6,000
Operating Supplies	101,982	147,950	147,950	175,150
Repairs & Maintenance - Internal	9,134	12,000	12,000	18,000
EMS Supplies	79,419	88,400	88,400	101,600
Total Supplies	193,135	252,350	252,350	300,750
CONTRACTUAL SERVICES				
Professional Services	-	2,160	2,160	100
Contractual Services	63,349	79,000	79,000	92,174
Utilities - Telephone	11,354	11,820	11,820	11,199
Utilities - Gas, Water, Electric	30,551	33,180	33,180	33,600
Printing	-	500	500	1,000
Advertising	2,724	2,000	2,000	4,500
Repairs and Maintenance - External	85,327	100,000	100,000	100,000
Travel	15,557	35,000	35,000	35,000
Membership, Dues & Licenses	11,726	16,450	16,450	16,450
Subscriptions to Publications	395	1,350	1,350	1,350
Grant Expense	5,345	50,000	50,000	50,000
Liability Insurance	38,217	33,891	33,891	37,085
Total Contractual Services	264,545	365,351	365,351	382,458
CAPITAL OUTLAY				
Vehicles	260,183	265,125	4,942	350,000
Other Machinery & Equipment	75,679	54,321	54,321	170,000
Total Capital Outlay	335,862	319,446	59,263	520,000
TOTAL EXPENDITURES	**$ 3,952,285**	**$ 4,799,485**	**$ 4,539,302**	**$ 5,025,928**

FIRE DEPARTMENT

		FY2026		FY2027		VARIANCE
Office Supplies	**$**	**4,000**	**$**	**6,000**	**$**	**2,000**
General Office Supplies - FD & EMS		4,000		4,000		-
Replacement Equipment		-		2,000		2,000
Operating Supplies	**$**	**147,950**	**$**	**175,150**	**$**	**27,200**
Janitor Supplies		7,200		7,200		-
Fuel		36,000		48,000		12,000
Small Equipment Replacement		5,000		10,000		5,000
Building Supplies		2,000		3,000		1,000
Fire Fighting Foams		5,000		5,000		-
Fire Sprinkler & Fire Alarm Repairs		3,000		3,000		-
Equipment Oils & Fuels		1,500		3,000		1,500
Bunker Gear Replacement		74,000		50,000		(24,000)
Station Equipment Repair/Replacement		5,000		10,000		5,000
New Fire Fighters Uniforms & Boots (3)		2,250		-		(2,250)
Fire Fighting Tools & Equipment		7,000		10,000		3,000
Uniforms		-		25,950		25,950
Repairs & Maintenance - Internal	**$**	**12,000**	**$**	**18,000**	**$**	**6,000**
Vehicle & Equipment Repairs - in House		12,000		18,000		6,000
EMS Supplies	**$**	**88,400**	**$**	**101,600**	**$**	**13,200**
Disposable Supplies & Medications		74,000		86,000		12,000
Oxygen		5,400		6,000		600
PPE & Decontamination Supplies		9,000		9,600		600
Total Supplies	**$**	**252,350**	**$**	**300,750**	**$**	**48,400**

FIRE DEPARTMENT

	FY2026	FY2027	VARIANCE
Professional Services	**$ 2,160**	**$ 100**	**$ (2,060)**
FSA Plan	2,160	-	(2,160)
Credit Collections System	-	100	100
Contractual Services	**$ 79,000**	**$ 92,174**	**$ 13,174**
ITSD SA Radio System (44 radios)	11,700	13,524	1,824
Professional Tech Services	1,000	1,000	-
Cardiac Monitor Maintenance	8,600	8,600	-
Stretcher & Load Maintenance	9,500	12,800	3,300
Sharp Copier	1,400	1,400	-
EMS Billing/Collections	1,500	6,500	5,000
Charter - Internet &Phone	4,200	4,200	-
Fire Records Management Software (STRAC)	9,000	9,000	-
RICO STRAC - Fire & Police	2,000	2,000	-
Medical Waste Disposal	1,500	1,500	-
Medical Control - University THSCSA	18,000	20,000	2,000
Fire Alarm Monitoring	600	600	-
Generator Maintenance	-	1,050	1,050
Scheduling & Vehicle Software (Vector/Target)	10,000	10,000	-
Utilities-Telephone	**$ 11,820**	**$ 11,199**	**$ (621)**
Utilities-Water & Electric	**$ 33,180**	**$ 33,600**	**$ 420**
Printing	**$ 500**	**$ 1,000**	**$ 500**
Advertising	**$ 2,000**	**$ 4,500**	**$ 2,500**
Repairs & Maintenance - External	**$ 100,000**	**$ 100,000**	**$ -**
Travel - Training	**$ 35,000**	**$ 35,000**	**$ -**
Memberships, Dues & Licenses	**$ 16,450**	**$ 16,450**	**$ -**
Subscriptions to Publications	**$ 1,350**	**$ 1,350**	**$ -**
Grant Expense	**$ 50,000**	**$ 50,000**	**$ -**
Liability Insurance	**$ 33,891**	**$ 37,085**	**$ 3,194**
Total Contractual	**$ 365,351**	**$ 382,458**	**$ 17,107**
TOTAL FIRE	**$ 617,701**	**$ 683,208**	**$ 65,507**

FIRE DEPARTMENT

	FY2026	FY2027	VARIANCE
Vehicles	**$ 265,125**	**$ 350,000**	**$ 84,875**
Ambulance	265,125	-	(265,125)
Ambulance with Power Load System - M159B	-	250,000	250,000
Support Truck S159	-	100,000	100,000
Other Machinery & Equipment	**$ 54,321**	**$ 170,000**	**$ 115,679**
Fire Station Technology	41,850	-	(41,850)
Vent Hood with suppression system	12,471	-	(12,471)
Stretcher	-	50,000	50,000
Rescue Air Bags	-	30,000	30,000
Thermal Imaging Camera (3)	-	30,000	30,000
Extron Server	-	15,000	15,000
Auto Pulse	-	45,000	45,000
Total Capital Outlay	**$ 319,446**	**$ 520,000**	**$ 200,554**
TOTAL FIRE (w/capital)	**$ 937,147**	**$ 1,203,208**	**$ 266,061**

Fire – Capital Outlay

ITEM 01 · FIRE DEPARTMENT

Stretcher

Total Cost

$50,000

DESCRIPTION Motorized EMS stretcher for ambulance patient transport operations.

BENEFIT Replaces a stretcher acquired in 2014. A new motorized stretcher reduces the risk of injury to EMS personnel and improves patient comfort and safety during transport.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
2014	Replacement	1	$50,000

ITEM 02 · FIRE DEPARTMENT

Rescue Air Bags

Total Cost

$30,000

DESCRIPTION High-pressure pneumatic rescue air bags used in vehicle extrication and structural collapse incidents.

BENEFIT Replaces rescue air bags acquired in 2013. Updated equipment ensures reliable performance during life-safety rescue operations and meets current NFPA standards.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
2013	Replacement	1	$30,000

ITEM 03 · FIRE DEPARTMENT

Thermal Imaging Camera (3)

Total Cost
$30,000

DESCRIPTION Handheld thermal imaging cameras for use in fire suppression and search and rescue operations.

BENEFIT Replaces aging thermal cameras. Thermal imaging allows firefighters to locate victims and hotspots in zero-visibility environments, significantly improving firefighter safety and rescue effectiveness.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Variable	Replacement	3	$30,000

ITEM 04 · FIRE DEPARTMENT

Extron Server

Total Cost
$15,000

DESCRIPTION Extron AV distribution server used to manage audio/visual systems within the fire station.

BENEFIT Replaces an aging AV server. A new Extron server ensures reliable operation of training, communications, and situational awareness systems throughout the fire station facility.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Variable	Replacement	1	$15,000

Fire – Capital Outlay

ITEM 05 · FIRE DEPARTMENT

Ambulance with Power Load System - M159B

Total Cost **$250,000**

DESCRIPTION Type I ambulance equipped with a power load stretcher system for safe patient loading and transport.

BENEFIT Replaces a 2013 ambulance that has exceeded its useful service life. The power load system reduces EMS personnel injury risk and ensures reliable emergency medical response capability for Leon Valley residents.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
2013	Replacement	1	$250,000

ITEM 06 · FIRE DEPARTMENT

Support Truck S159

Total Cost **$100,000**

DESCRIPTION Fire department support truck used for logistics, equipment transport, and incident support operations.

BENEFIT Replaces a 2012 support truck that has exceeded its useful service life. A new vehicle ensures continued operational support for fire and EMS incidents, reduces maintenance costs, and improves overall fleet reliability.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
2012	Replacement	1	$100,000

Fire – Capital Outlay

ITEM 07 · FIRE DEPARTMENT

AutoPulse

Total Cost **$45,000**

DESCRIPTION Automated CPR device that delivers consistent chest compressions during cardiac arrest resuscitation.

BENEFIT Replaces aging AutoPulse devices. Automated CPR delivers uninterrupted, high-quality compressions that improve cardiac arrest survival rates and reduce physical strain on EMS personnel during extended resuscitation efforts.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Variable	Replacement	1	$45,000

TOTAL CAPITAL OUTLAY – FIRE	$520,000

Public Works $2,742,528

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	1,076,312	1,261,306	1,261,306	1,284,844
Retirement Plan	222,749	268,515	268,515	254,833
Group Insurance	173,380	229,476	229,476	229,476
Worker Compensation	19,395	21,742	21,742	22,618
Unemployment Compensation	4,572	-	-	-
Overtime	8,327	60,000	60,000	12,000
Social Security	85,107	102,094	102,094	100,024
Special Pay	-	-	-	-
Certification Pay	10,000	13,260	13,260	10,660
Longevity Pay	20,618	19,334	19,334	17,072
Total Personnel Services	1,620,460	1,975,727	1,975,727	1,931,527
SUPPLIES				
Office Supplies	2,922	3,000	3,000	3,000
Operating Supplies	80,531	62,910	62,910	75,088
Repairs & Maintenance - Internal	50,191	16,000	16,000	25,000
Misc. Supplies	1,361	15,000	15,000	15,000
Total Supplies	135,005	96,910	96,910	118,088
CONTRACTUAL SERVICES				
Professional Services	20,490	42,920	42,920	42,500
Contractual Services	87,609	87,415	87,415	78,038
Utilities - Telephone	8,263	10,008	10,008	11,385
Utilities - Gas, Water, Electric	73,086	71,800	71,800	72,700
Printing	4,181	6,000	6,000	6,000
Advertising	223	5,000	5,000	3,000
Repairs and Maintenance - External	109,131	70,000	70,000	90,000
Equipment Rental	5,108	3,000	3,000	18,000
Travel	13,078	15,000	15,000	7,500
Membership, Dues & Licenses	4,469	10,000	10,000	8,000
Liability Insurance	68,461	39,104	39,104	42,790
Total Contractual Services	394,099	360,247	360,247	379,913
CAPITAL OUTLAY				
Vehicles	-	15,000	15,000	130,000
Other Machinery & Equipment	87,958	19,000	19,000	-
Buildings	57,854	-	-	183,000
Improvements	43,883	-	-	-
Total Capital Outlay	189,695	34,000	34,000	313,000
TOTAL EXPENDITURES	**$ 2,339,259**	**$ 2,466,884**	**$ 2,466,884**	**$ 2,742,528**

PUBLIC WORKS DEPARTMENT

{Section}.31.

		FY2026		FY2027		VARIANCE
Office Supplies	**$**	**3,000**	**$**	**3,000**	**$**	**-**
General Supplies		3,000		3,000		-
Operating Supplies	**$**	**62,910**	**$**	**75,088**	**$**	**12,178**
Building Maintenance		9,000		13,000		4,000
Equipment		4,000		4,000		-
Postage		370		338		(32)
Equipment Supplies		1,500		3,000		1,500
Fleet		4,000		6,000		2,000
Fuel (30%)		8,040		11,250		3,210
Gorunds Maintenance		5,000		5,000		-
Janitorial Supplies		10,000		13,000		3,000
Materials		5,000		5,000		-
Personnel (PPE Boots)		7,000		7,000		-
ROW Supplies		4,000		6,000		2,000
T&R Kennels A/C		5,000		-		(5,000)
Kennels Maintenance		-		1,500		1,500
Repairs & Maintenance - Internal	**$**	**16,000**	**$**	**25,000**	**$**	**9,000**
Building Maintenance - water filters, toilets, HVAC parts		2,000		5,000		3,000
Fleet - oil, brake fluid, wiper fluid, filters, lubricants		10,500		12,500		2,000
ROW Maintenance		2,500		2,500		-
Supplies - A/C, electrical, plumbing, water heater repairs		1,000		5,000		4,000
Miscellaneous Supplies	**$**	**15,000**	**$**	**15,000**	**$**	**-**
Miscellaneous		15,000		15,000		-
Total Supplies	**$**	**96,910**	**$**	**118,088**	**$**	**21,178**

PUBLIC WORKS DEPARTMENT

{Section}.31.

	FY2026	FY2027	VARIANCE
Professional Services	**$ 42,920**	**$ 42,500**	**$ (420)**
FSA Plan	420	-	(420)
Engineering Services	42,000	42,000	-
Victor Pollution Liability	500	500	-
Contractual Services	**$ 87,415**	**$ 78,038**	**$ (9,377)**
Debris removal	10,000	10,000	-
Copier Service Agreement - Canon	2,500	1,550	(950)
Uniforms	7,000	7,000	-
Nearmap - 30%	2,180	2,190	10
Novo ShareNet - 30%	3,735	3,750	15
Urban SDK	12,000	13,998	1,998
Mass Notification	6,500	-	(6,500)
Tire Disposal	1,000	1,000	-
Tree Trimming/Removal	15,000	10,000	(5,000)
Oil Igloo Disposal	2,500	2,500	-
Generator Maintenance	-	1,050	1,050
Building Maintenance - Painting, Pest Control, Security, & Other	25,000	25,000	-
Utilities-Telephone	**$ 10,008**	**$ 11,385**	**$ 1,377**
Utilities-Water & Electric	**$ 71,800**	**$ 72,700**	**$ 900**
Printing	**$ 6,000**	**$ 6,000**	**$ -**
Advertising	**$ 5,000**	**$ 3,000**	**$ (2,000)**
Repairs & Maintenance - External	**$ 70,000**	**$ 90,000**	**$ 20,000**
Equipment Rental	**$ 3,000**	**$ 18,000**	**$ 15,000**
Travel - Training	**$ 15,000**	**$ 7,500**	**$ (7,500)**
Memberships, Dues & Licenses	**$ 10,000**	**$ 8,000**	**$ (2,000)**
Liability Insurance	**$ 39,104**	**$ 42,790**	**$ 3,686**
Total Contractual	**$ 360,247**	**$ 379,913**	**$ 19,666**
TOTAL PUBLIC WORKS	**$ 457,157**	**$ 498,001**	**$ 40,844**

PUBLIC WORKS DEPARTMENT

	FY2026	FY2027	VARIANCE
Vehicles	**$ 15,000**	**$ 130,000**	**$ 115,000**
ATV - 2 seater	15,000	-	(15,000)
M14 F150 Pick-Up 1/2 Ton	-	65,000	65,000
M3 Ford F-150	-	65,000	65,000
Improvements Other than Build.	**$ -**	**$ 183,000**	**$ 183,000**
City Hall - AC Cleaning	-	33,000	33,000
Public Works Building Plans & Engineering	-	150,000	150,000
Other Machinery & Equipment	**$ 19,000**	**$ -**	**$ (19,000)**
Concrete grinder walk behind	12,000	-	(12,000)
Equipment trailer	7,000	-	(7,000)
Total Capital Outlay	**$ 34,000**	**$ 313,000**	**$ 279,000**
TOTAL PUBLIC WORKS (w/capital)	**$ 491,157**	**$ 811,001**	**$ 319,844**

Public Works – Capital Outlay

ITEM 01 · PUBLIC WORKS DEPARTMENT

M14 F150 Pick-Up 1/2 Ton

Total Cost **$65,000**

DESCRIPTION 1/2 ton Ford F-150 pickup truck for Public Works field operations and infrastructure maintenance activities.

BENEFIT Replaces a 2013 vehicle that has exceeded its useful service life. A new work truck ensures reliable transportation for field crews performing street maintenance, drainage inspections, and facility upkeep across the city.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
2013	Replacement	1	$65,000

ITEM 02 · PUBLIC WORKS DEPARTMENT

M3 Ford F-150

Total Cost **$65,000**

DESCRIPTION Ford F-150 pickup truck assigned to Public Works operations for daily field maintenance and crew transportation.

BENEFIT Replaces a 2012 vehicle with high mileage and increasing maintenance costs. Replacement reduces downtime, improves crew efficiency, and ensures dependable field operations for streets, drainage, and city facility maintenance.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
2012	New	1	$65,000

Public Works – Capital Outlay

ITEM 03 · PUBLIC WORKS DEPARTMENT

Public Works Building Plans & Engineering

Total Cost **$150,000**

DESCRIPTION Architectural planning and engineering services for the design of a new Public Works facility.

BENEFIT A new Public Works building will consolidate operations, equipment storage, and fleet maintenance in a modern facility designed to support the City's growing infrastructure needs. This investment funds the planning and engineering phase required prior to construction.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
New	New	1	$150,000

ITEM 04 · PUBLIC WORKS DEPARTMENT

City Hall - A/C Cleaning

Total Cost **$33,000**

DESCRIPTION Professional cleaning and servicing of the HVAC and air conditioning systems at City Hall to restore optimal performance and indoor air quality.

BENEFIT Thorough A/C cleaning at City Hall will improve system efficiency, extend equipment lifespan, reduce energy consumption, and ensure a healthy and comfortable working environment for City staff and visitors. Proper HVAC maintenance also reduces the risk of costly emergency repairs and unplanned system failures.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
New	New	1	$33,000

TOTAL CAPITAL OUTLAY – PUBLIC WORKS $313,000

FY 2027 Budget Total

Planning & Zoning

$1,133,189

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	159,180	179,450	179,450	204,345
Retirement Plan	31,209	36,105	36,105	34,894
Group Insurance	17,118	21,855	21,855	21,855
Worker Compensation	287	2,071	2,071	2,154
Social Security	11,323	13,728	13,728	15,632
Longevity Pay	155	285	285	570
Total Personnel Services	219,272	253,494	253,494	279,450
SUPPLIES				
Office Supplies	1,047	1,500	1,500	2,500
Operating Supplies	3,257	5,135	5,135	4,954
Repairs & Maintenance - Internal	-	-	-	-
Misc. Supplies	209	-	-	-
Total Supplies	4,513	6,635	6,635	7,454
CONTRACTUAL SERVICES				
Professional Services	292,342	462,216	462,216	809,520
Contractual Services	33,792	20,000	20,000	11,600
Utilities - Telephone	1,209	1,320	1,320	1,160
Utilities - Gas, Water, Electric	10,861	10,800	10,800	10,800
Printing	751	1,500	1,500	1,500
Advertising	1,461	2,000	2,000	2,000
Travel	117	1,500	1,500	1,500
Membership, Dues & Licenses	1,297	2,000	2,000	2,000
Subscriptions to Publications	-	500	500	500
Liability Insurance	-	5,214	5,214	5,705
Total Contractual Services	341,830	507,050	507,050	846,285
CAPITAL OUTLAY				
Improvements	-	250,000	250,000	-
Total Capital Outlay	-	250,000	250,000	-
TOTAL EXPENDITURES	**$ 565,615**	**$ 1,017,179**	**$ 1,017,179**	**$ 1,133,189**

PLANNING AND ZONING DEPARTMENT

	FY2026	FY2027	VARIANCE
Office Supplies	**$ 1,500**	**$ 2,500**	**$ 1,000**
General Supplies	1,500	2,500	1,000
Operating Supplies	**$ 5,135**	**$ 4,954**	**$ (181)**
Printer Ink Cartridges	2,500	2,500	-
Postage	1,135	454	(681)
Computer Hardware	1,500	1,500	-
Janitorial Supplies	-	500	500
Total Supplies	**$ 6,635**	**$ 7,454**	**$ 819**
Professional Services	**$ 462,216**	**$ 809,520**	**$ 347,304**
Building/Fire Plan Review & Inspections	100,000	110,000	10,000
BB inspections/Seneca West I	90,000	484,800	394,800
BB inspections/Seneca West II	90,000	20,200	(69,800)
BB inspections/Senna I	21,000	40,400	19,400
BB inspections/Senna II	21,000	8,800	(12,200)
BB inspections/Trilogy	42,000	32,320	(9,680)
Engineering Services	75,000	80,000	5,000
Health Inspections	20,000	30,000	10,000
Cannon	3,000	3,000	-
FSA Plan	216	-	(216)
Contractual Services	**$ 20,000**	**$ 11,600**	**$ (8,400)**
My Permit Now	15,000	6,600	(8,400)
City Attorney	5,000	5,000	-
Utilities-Telephone	**$ 1,320**	**$ 1,160**	**$ (160)**
Utilities-Water & Electric	**$ 10,800**	**$ 10,800**	**$ -**
Printing	**$ 1,500**	**$ 1,500**	**$ -**
Advertising	**$ 2,000**	**$ 2,000**	**$ -**
Travel - Training	**$ 1,500**	**$ 1,500**	**$ -**
Memberships, Dues & Licenses	**$ 2,000**	**$ 2,000**	**$ -**
Subscriptions	**$ 500**	**$ 500**	**$ -**
Liability Insurance	**$ 5,214**	**$ 5,705**	**$ 491**
Total Contractual	**$ 507,050**	**$ 846,285**	**$ 339,235**
TOTAL PLANNING AND ZONING	**$ 513,685**	**$ 853,739**	**$ 340,054**
Improvements other than Buildings	**$ 250,000**	**$ -**	**$ (250,000)**
Comprehensive Master Plan	250,000	-	(250,000)
Total Capital Outlay	**$ 250,000**	**$ -**	**$ (250,000)**
TOTAL PLANNING AND ZONING (w/capital)	**$ 763,685**	**$ 853,739**	**$ 90,054**

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$925,274**	**$1,085,925**	**$1,085,925**	**$841,296**
Revenues				
Economic Development Sales Tax	416,174	416,174	416,174	427,693
EDCD Interest	21,041	20,313	20,313	20,313
EDCD - Community Center Fees	-	-	-	55,000
EDCD - Conference Center Fees	-	-	-	25,000
Total Revenue	437,215	436,487	436,487	528,006
Other Funding Sources				
Transfer in-PEG Funds	94,106	4,000	4,000	9,300
Total Other Financing Sources	94,106	4,000	4,000	9,300
TOTAL RESOURCES	**$ 1,456,595**	**$ 1,526,412**	**$ 1,526,412**	**$ 1,378,602**
Expenditures				
Personnel Services	159,746	170,168	170,168	483,149
Supplies	14,364	4,475	4,475	4,475
Contractual Services	93,954	386,627	386,627	49,683
Capital Outlay	102,606	123,846	123,846	300,000
TOTAL EXPENDITURES	**$ 370,670**	**$ 685,116**	**$ 685,116**	**$ 837,307**
ENDING FUND BALANCE	**$ 1,085,925**	**$ 841,296**	**$ 841,296**	**$ 541,296**

FY 2027 Budget Total

Economic Development

$837,307

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	116,555	121,495	121,495	332,472
Retirement Plan	23,003	24,445	24,445	65,536
Group Insurance	10,206	13,659	13,659	51,905
Worker Compensation	225	1,035	1,035	3,231
Clothing	-	-	-	3,000
Social Security	9,000	9,294	9,294	25,723
Special Pay	600	-	-	-
Certification Pay	-	-	-	780
Longevity Pay	157	239	239	501
Total Personnel Services	159,746	170,168	170,168	483,149
SUPPLIES				
Office Supplies	713	650	650	650
Operating Supplies	13,651	3,825	3,825	3,825
Total Supplies	14,364	4,475	4,475	4,475
CONTRACTUAL SERVICES				
Professional Services	-	1,590	1,590	-
Contractual Services	43,381	43,186	43,186	24,800
Utilities - Telephone	285	300	300	300
Utilities - Gas, Water, Electric	271	300	300	300
Advertising	7,135	5,000	5,000	5,000
Repairs & Maintenance - External	20	750	750	-
Travel	3,894	3,070	3,070	2,500
Membership, Dues & Licenses	785	1,346	1,346	1,671
Subscriptions to Publications	211	1,625	1,625	-
Project Funding	6,061	324,246	324,246	9,407
4th of July Funding	1,911	-	-	-
Liability Insurance	30,000	5,214	5,214	5,705
Total Contractual Services	93,954	386,627	386,627	49,683
CAPITAL OUTLAY				
Peg Funds	87,771	123,846	123,846	-
Vehicles	8,500	-	-	-
Improvements	6,335	-	-	300,000
Total Capital Outlay	102,606	123,846	123,846	300,000
TOTAL EXPENDITURES	**$ 370,670**	**$ 685,116**	**$ 685,116**	**$ 837,307**

ECONOMIC DEVELOPMENT DEPARTMENT

		FY2026		FY2027		VARIANCE
Office Supplies	$	**650**	$	**650**	$	**-**
General Supplies		650		650		-
Operating Supplies	$	**3,825**	$	**3,825**	$	**-**
Drone Equipment & Required Licenses		450		450		-
Plotter Supplies		2,000		2,000		-
Business Cards		125		125		-
New Business Welcome supplies		1,250		1,250		-
Total Supplies	$	**4,475**	$	**4,475**	$	**-**
Professional Services	$	**1,590**	$	**-**	$	**(1,590)**
Cafeteria Plan		90		-		(90)
Miscellaneous		1,500		-		(1,500)
Contractual Services	$	**43,186**	$	**24,800**	$	**(18,386)**
City Attorney Fees (EDCD Allocation)		12,500		12,500		-
ZAC Tax		3,000		3,000		-
Moody's Property Listing & Data		3,025		-		(3,025)
Placer. AI		13,261		-		(13,261)
Peg Channel		11,400		9,300		(2,100)
Utilities-Telephone	$	**300**	$	**300**	$	**-**
Utilities-Water & Electric	$	**300**	$	**300**	$	**-**
Advertising	$	**5,000**	$	**5,000**	$	**-**
Repairs & Maintenance - External	$	**750**	$	**-**	$	**(750)**
Travel - Training	$	**3,070**	$	**2,500**	$	**(570)**
Memberships, Dues & Licenses	$	**1,346**	$	**1,671**	$	**325**
Subscriptions to Publications	$	**1,625**	$	**-**	$	**(1,625)**
ED Project Funding	$	**324,246**	$	**9,407**	$	**(228,616)**
Liability Insurance	$	**5,214**	$	**5,705**	$	**491**
Total Contractual	$	**386,627**	$	**49,683**	$	**(250,721)**
TOTAL ECONOMIC DEVELOPMENT	$	**391,102**	$	**54,158**	$	**(250,721)**

ECONOMIC DEVELOPMENT DEPARTMENT

	FY 2026	FY 2027	VARIANCE
PEG Funds - Capital	**$ 123,846**	**$ -**	**$ (123,846)**
Council Channel	114,060	-	(114,060)
Broadcasting Equipment	9,786	-	(9,786)
Improvements	**$ -**	**$ 300,000**	**$ 300,000**
Royal Tile LP	-	15,000	15,000
Little Caesars	-	35,000	35,000
Public Works Building Plans & Engineering	-	150,000	150,000
Tyler Technologies (Incode)	-	100,000	100,000
Total Capital Outlay	**$ 123,846**	**$ 300,000**	**$ 176,154**
TOTAL ECONOMIC DEVELOPMENT (w/capital)	**$ 514,948**	**$ 354,158**	**$ (160,790)**

Economic Development – Capital Outlay

ITEM 01 · ECONOMIC DEVELOPMENT

Royal Tile LP - Business Incentive Agreement

Total Cost **$15,000**

DESCRIPTION Business incentive agreement with Rotal Tile LP to support commercial investment and job creation in Leon Valley.

BENEFIT This incentive agreement encourages Rotal Tile LP to establish or expand operations in Leon Valley, contributing to local economic growth, increased sales tax revenue, and expanded employment opportunities for residents.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
2025	Incentive	1	$15,000

ITEM 02 · ECONOMIC DEVELOPMENT

Little Caesars - Business Incentive Agreement

Total Cost **$35,000**

DESCRIPTION Business incentive agreement with Little Caesars to support retail growth and commercial activity in Leon Valley.

BENEFIT This incentive agreement supports the establishment of a Little Caesars location in Leon Valley, generating additional sales tax revenue, creating local employment, and enhancing commercial activity and retail options available to residents.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
2025	Incentive	1	$35,000

Economic Development – Capital Outlay

ITEM 04 · ECONOMIC DEVELOPMENT

Public Works Building Plans & Engineering

Total Cost **$150,000**

DESCRIPTION	Architectural planning and engineering services for the design of a new Public Works facility.
BENEFIT	Funds the planning and engineering phase for a new Public Works building that will consolidate City operations, improve infrastructure management capacity, and support long-term service delivery across Leon Valley.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
New	New	1	$150,000

ITEM 05 · ECONOMIC DEVELOPMENT

Tyler Technologies (Incode) — System Update

Total Cost **$100,000**

DESCRIPTION	System update and upgrade for Tyler Technologies Incode, the City's enterprise resource planning (ERP) and financial management platform.
BENEFIT	Updating the Incode system ensures continued compliance with state reporting requirements, improves financial data accuracy, enhances system security, and supports more efficient citywide operations across finance, utility billing, and municipal court functions.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Update	Update	1	$100,000

TOTAL CAPITAL OUTLAY – ECONOMIC DEVELOPMENT $300,000

Code & Animal Control

$123,092

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	-	93,754	93,754	-
Retirement Plan	-	19,266	19,266	-
Group Insurance	-	21,855	21,855	-
Worker Compensation	-	2,071	2,071	-
Liability Insurance	-	-	-	-
Social Security	-	7,325	7,325	-
Clothing Allowance	-	2,000	2,000	-
Longevity Pay	-	145	145	-
Total Personnel Services	-	146,416	146,416	-
SUPPLIES				
Office Supplies	-	1,000	1,000	800
Operating Supplies	-	8,750	8,750	12,151
Total Supplies	-	9,750	9,750	12,951
CONTRACTUAL SERVICES				
Professional Services	-	5,000	5,000	7,000
Contractual Services	-	24,600	24,600	18,100
Utilities - Telephone	-	600	600	288
Utilities - Gas, Water, Electric	-	300	300	300
Printing	-	350	350	350
Repairs & Maintenance - External	-	2,500	2,500	4,000
Travel	-	1,500	1,500	1,500
Membership, Dues & Licenses	-	750	750	750
Liability Insurance	-	2,607	2,607	2,853
Total Contractual Services	-	38,207	38,207	35,141
CAPITAL OUTLAY				
Vehicles	-	-	-	75,000
Total Capital Outlay	-	-	-	75,000
TOTAL EXPENDITURES	**$ -**	**$ 194,373**	**$ 194,373**	**$ 123,092**

CODE & ANIMAL CONTROL DEPARTMENT

{Section}.31.

	FY2026	FY2027	VARIANCE
Office Supplies	**$ 1,000**	**$ 800**	**$ (200)**
General Supplies	1,000	800	(200)
Operating Supplies	**$ 8,750**	**$ 12,151**	**$ 3,401**
Postage	-	1,239	1,239
Dog Food/ Dog Leashes/ Dog bowls/ etc.	750	850	100
Vehicle Computer Equipment	750	312	(438)
Trash bags/paint/requirement/ staff PPE	1,250	1,250	-
Fuel	5,000	7,500	2,500
Tiger sant. Roll away for clean up events ($500 per roll away)	1,000	1,000	-
Total Supplies	**$ 9,750**	**$ 12,951**	**$ 3,201**
Professional Services	**$ 5,000**	**$ 7,000**	**$ 2,000**
Animal Care - Vet, Vaccines, etc.	5,000	7,000	2,000
Contractual Services	**$ 24,600**	**$ 18,100**	**$ (6,500)**
Animal - San Antonio Pet Alive	10,000	10,000	-
Animal Boarding	5,000	5,000	-
Recording Fee - Simplifile	-	600	600
Radios - 1	8,000	-	(8,000)
Body Cameras - 2	1,600	-	(1,600)
Body Cameras Charging Station	-	2,500	2,500
Utilities-Telephone	**$ 600**	**$ 288**	**$ (312)**
Utilities-Water & Electric	**$ 300**	**$ 300**	**$ -**
Printing	**$ 350**	**$ 350**	**$ -**
Repairs & Maintenance - External	**$ 2,500**	**$ 4,000**	**$ 1,500**
Travel	**$ 1,500**	**$ 1,500**	**$ -**
Membership, Dues & License	**$ 750**	**$ 750**	**$ -**
Liability Insurance	**$ 2,607**	**$ 2,853**	**$ 246**
Total Contractual	**$ 38,207**	**$ 35,141**	**$ (3,066)**
TOTAL CODE & ANIMAL CONTROL	**$ 47,957**	**$ 48,092**	**$ 135**
Vehicles	**$ -**	**$ 75,000**	**$ 75,000**
Animal Control Truck	-	75,000	75,000
Total Capital Outlay	**$ -**	**$ 75,000**	**$ 75,000**
TOTAL CODE & ANIMAL CONTROL (w/capital)	**$ 47,957**	**$ 123,092**	**$ 75,135**

Code & Animal Control – Capital Outlay

ITEM 01 · CODE & ANIMAL CONTROL **Animal Control Truck**	Total Cost **$75,000**
DESCRIPTION	A dedicated animal control vehicle equipped to safely transport and contain animals encountered during field operations, including strays, injured wildlife, and animals in distress.
BENEFIT	Enables Animal Control Officers to respond efficiently to calls across the City, reducing response times and ensuring the safe and humane handling of animals while protecting both the public and officers in the field.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
New	New	1	$75,000

TOTAL CAPITAL OUTLAY – CODE & ANIMAL CONTROL	$75,000

Special Events $38,452

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Retirement Plan	9,333	2,098	2,098	2,098
Overtime	48,132	10,000	10,000	10,000
Social Security	3,591	765	765	765
Total Personnel Services	61,056	12,863	12,863	12,863
SUPPLIES				
Advertising	2,968	-	-	-
Concerts	-	-	-	-
Volunteer Appreciation Din	3,670	-	-	-
Fourth of July	82,788	-	-	15,000
Christmas Tree Lighting	2,038	4,800	4,800	7,500
Earthwise Living Day	6,300	7,488	7,488	2,700
Legion	-	389	389	389
Arbor Day	-	-	-	-
Movies in the Park	2,215	-	-	-
Employee Luncheon	3,834	-	-	-
Total Supplies	103,813	12,677	12,677	25,589
TOTAL EXPENDITURES	**$164,869**	**$ 25,540**	**$ 25,540**	**$ 38,452**

SPECIAL EVENTS

	FY2026	FY2027	VARIANCE
Volunteer Appreciation Dinner	$ -	$ -	$ -
Fourth of July	$ -	$ 15,000	$ 15,000
Arbor Day	$ -	$ -	$ -
Christmas Tree Lighting	$ 4,800	$ 7,500	$ 2,700
Earthwise Living Day	$ 7,488	$ 2,700	$ (4,788)
Legion	$ 389	$ 389	$ -
Movies in the Park	$ -	$ -	$ -
Advertising	$ -	$ -	$ -
Employee Luncheon	$ -	$ -	$ -
Fiesta Medals	$ -	$ -	$ -
Total Supplies	$ 12,677	$ 25,589	$ 12,912
TOTAL SPECIAL EVENTS	$ 12,677	$ 25,589	$ 12,912

Parks & Recreation

$1,957,243

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	-	-	-	-
Retirement Plan	-	-	-	-
Group Insurance	-	-	-	-
Social Security	-	-	-	-
Total Personnel Services	-	-	-	-
SUPPLIES				
Office Supplies	48	-	-	-
Operating Supplies	29,004	27,000	27,000	30,300
Repairs & Maintenance - Internal	53,326	10,500	10,500	17,000
Misc. Supplies	480	4,000	4,000	2,500
Total Supplies	82,858	41,500	41,500	49,800
CONTRACTUAL SERVICES				
Professional Services	33,319	5,000	5,000	3,500
Contractual Services	124,870	124,975	124,975	11,980
Utilities - Telephone	2,111	1,850	1,850	1,815
Utilities - Gas, Water, Electric	30,843	30,030	30,030	39,080
Printing	190	2,000	2,000	2,000
Advertising	-	-	-	1,000
Repairs and Maintenance - External	52,300	40,000	40,000	25,000
Equipment Rental	26	6,800	6,800	5,000
Travel	7	-	-	-
Membership, Dues & Licenses	100	1,000	1,000	-
Liability Insurance	3,822	5,214	5,214	5,705
Total Contractual Services	247,588	216,869	216,869	95,080
CAPITAL OUTLAY				
Other Machinery & Equipment	36,135	35,000	35,000	-
Improvements	309,366	2,379,297	149,366	1,812,363
Total Capital Outlay	345,501	2,414,297	184,366	1,812,363
TOTAL EXPENDITURES	**$ 675,947**	**$ 2,672,666**	**$ 442,735**	**$ 1,957,243**

PARKS & RECREATION DEPARTMENT

	FY2026	FY2027	VARIANCE
Office Supplies	**$ -**	**$ -**	**$ -**
Park Commissioner supplies	-	-	-
Operating Supplies	**$ 27,000**	**$ 30,300**	**$ 3,300**
Equipment maintenance & supplies	4,000	4,000	-
Fuel 20% allocation	4,500	6,300	1,800
Grounds maintenance - fall zone, sand, soil, etc.	3,000	3,000	-
Janitorial supplies	6,500	6,500	-
Park maintenance - mulch, soil, irrigation, trimmer sup	5,000	5,000	-
Arbor Day Trees		3,000	3,000
Undefined park supplies	4,000	2,500	(1,500)
Repairs & Maintenance - Internal	**$ 10,500**	**$ 17,000**	**$ 6,500**
Fleet - Oil, brake fluid, wiper fluid, filters, lubricant	500	2,000	1,500
Park Maintenance - court/field nets, tables, chairs,	10,000	15,000	5,000
Playground maintenance	-	-	-
Pool maintenance - plumbing supplies, parts	-	-	-
Asphalt, base materials for trail repairs	-	-	-
Miscellaneous Supplies	**$ 4,000**	**$ 2,500**	**$ (1,500)**
Park amenities	4,000	2,500	(1,500)
Total Supplies	**$ 41,500**	**$ 49,800**	**$ 8,300**

PARKS & RECREATION DEPARTMENT

		FY2026		FY2027		VARIANCE
Professional Services	$	5,000	$	3,500	$	(1,500)
Engineering Service		5,000		3,500		(1,500)
Contractual Services	$	124,975	$	11,980	$	(112,995)
Tree Removal, pest control		15,000		10,000		(5,000)
Pool Contract		108,000		-		(108,000)
Nearmap - 10%		730		730		-
Novo ShareNet - 10%		1,245		1,250		5
Utilities-Telephone	$	1,850	$	1,815	$	(35)
Utilities-Water & Electric	$	30,030	$	39,080	$	9,050
Printing	$	2,000	$	2,000	$	-
Advertising	$	-	$	1,000	$	1,000
Repairs & Maintenance - External	$	40,000	$	25,000	$	(15,000)
Equipment Rental	$	6,800	$	5,000	$	(1,800)
Travel - Training	$	-	$	-	$	-
Memberships, Dues & Licenses	$	1,000	$	-	$	(1,000)
Liability Insurance	$	5,214	$	5,705	$	491
Total Contractual	$	216,869	$	95,080	$	(121,789)
TOTAL PARKS	$	258,369	$	144,880	$	(113,489)

PARKS & RECREATION DEPARTMENT

		FY2026		FY2027		VARIANCE
Other Machinery & Equipment	**$**	**35,000**	**$**	**-**	**$**	**(35,000)**
Lawnmower 60"		15,000		-		(15,000)
Merry Go Round		20,000		-		(20,000)
Improvements Other than Build.	**$**	**2,379,297**	**$**	**1,812,363**	**$**	**(566,934)**
Hike & Bike Trail Segment II		2,173,297		1,260,312		(912,985)
Veterans Park Monument		24,000		5,360		(18,640)
Pool Repairs - replastering		75,000		-		(75,000)
Hike & Bike (El Verde) Sprinkler System		107,000		366,691		259,691
ROW Tree Removal - Tree Mitigation		-		90,000		90,000
Natural Area - Tree Mitigation		-		90,000		90,000
Total Capital Outlay	**$**	**2,414,297**	**$**	**1,812,363**	**$**	**(601,934)**
TOTAL PARKS (w/capital)	**$**	**2,672,666**	**$**	**1,957,243**	**$**	**(715,423)**

Parks & Recreation – Capital Outlay

ITEM 01 · PARKS & RECREATION

Hike and Bike Trail — Phase II

Total Cost
$$1,260,312

DESCRIPTION Construction of Phase II of the Leon Valley Hike and Bike Trail, connecting to the existing Segment I at Huebner Creek.

BENEFIT This project was granted funds from the MPO and is to connect to the existing Segment I at Huebner Creek. Reimbursement funds will be received through TxDOT and the FHWA. Phase II will expand recreational trail access for Leon Valley residents, promote active transportation, and enhance community connectivity and quality of life.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
New	New	1	$1,260,312

ITEM 02 · PARKS & RECREATION

Veteran's Memorial Monument

Total Cost
$5,360

DESCRIPTION Purchase and installation of a memorial marker and benches to honor veterans of the City of Leon Valley.

BENEFIT The City Council has requested funding to create a Veteran's Memorial. This funding will be used to purchase a memorial marker and benches, providing a dedicated space to honor and recognize the service and sacrifice of veterans from the Leon Valley community.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
New	New	1	$5,360

Parks & Recreation – Capital Outlay

ITEM 03 · PARKS & RECREATION

H&B Sprinkler System

Total Cost
$366,691

DESCRIPTION Installation of a new automated irrigation and sprinkler system at H&B Park to support turf maintenance and landscaping operations.

BENEFIT A new automated sprinkler system will ensure consistent and efficient irrigation of park grounds, reducing water waste, lowering long-term maintenance costs, and improving the quality and appearance of green spaces for Leon Valley residents. The system will also reduce the manual labor required for park irrigation operations.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
New	New	1	$366,691

ITEM 04 · PARKS & RECREATION

ROW Tree Removal - Tree Mitigation

Total Cost
$90,000

DESCRIPTION Removal of trees within the City's right-of-way (ROW) that pose safety hazards, obstruct infrastructure, or require removal as part of street and utility improvement projects.

BENEFIT Removing hazardous or obstructing right-of-way trees improves public safety by eliminating risks to pedestrians, motorists, and utility infrastructure. Proper ROW tree management also reduces liability, supports street maintenance operations, and ensures clear sightlines and access throughout Leon Valley's road network.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
New	New	1	$90,000

Parks & Recreation – Capital Outlay

ITEM 05 · PARKS & RECREATION

Natural Area - Tree Mitigation

Total Cost **$90,000**

DESCRIPTION	Development and enhancement of a designated natural area within the City to support tree canopy preservation, native plantings, and environmental stewardship.
BENEFIT	Establishing a natural area supports the City's tree mitigation obligations by preserving and expanding the urban tree canopy. Natural areas provide environmental benefits including improved air quality, stormwater absorption, habitat for local wildlife, and enhanced recreational green space for Leon Valley residents, contributing to the City's long-term environmental sustainability goals.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
New	New	1	$90,000

TOTAL CAPITAL OUTLAY – PARKS & RECREATION $1,812,363

Library $677,413

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	283,675	315,735	315,735	317,567
Retirement Plan	49,663	63,526	63,526	55,115
Group Insurance	26,168	43,710	43,710	43,710
Worker Compensation	601	7,247	7,247	6,462
Social Security	21,668	24,154	24,154	24,294
Longevity Pay	4,468	4,376	4,376	5,732
Total Personnel Services	386,243	458,747	458,747	452,879
SUPPLIES				
Office Supplies	1,165	1,100	1,100	1,117
Operating Supplies	49,468	14,525	14,525	17,113
Repairs & Maintenance - Internal	31	1,000	1,000	1,000
Misc. Supplies	-	-	-	-
Library Supplies	27,601	30,000	30,000	30,000
Gifts and Memorials	202	1,000	1,000	1,000
Total Supplies	78,467	47,625	47,625	50,230
CONTRACTUAL SERVICES				
Professional Services	-	300	300	-
Contractual Services	18,241	22,474	22,474	21,794
Utilities - Telephone	4,060	3,095	3,095	3,820
Utilities - Gas, Water, Electric	13,294	12,900	12,900	12,900
Printing	108	750	750	750
Repairs and Maintenance - External	2,999	1,500	1,500	1,500
Travel	2,196	3,000	3,000	3,755
Membership, Dues & Licenses	3,896	4,000	4,000	2,378
Subscriptions to Publications	3,189	4,000	4,000	11,702
Liability Insurance	-	5,214	5,214	5,705
Grant Expenses	-	-	-	-
Total Contractual Services	47,983	57,233	57,233	64,304
CAPITAL OUTLAY				
Improvements	-	-	-	110,000
Total Capital Outlay	-	-	-	110,000
TOTAL EXPENDITURES	**$ 512,693**	**$ 563,605**	**$ 563,605**	**$ 677,413**

LIBRARY DEPARTMENT

		FY2026		FY2027		VARIANCE
Office Supplies	**$**	**1,100**	**$**	**1,117**	**$**	**17**
General Supplies		600		882		282
Filing & Organization - Binders, File Folders, Filling bins		500		235		(265)
Operating Supplies	**$**	**14,525**	**$**	**17,113**	**$**	**(1,195)**
Paper for Printing Services; Colored Paper, Cardstock, Colored Cardstock		1,250		1,400		150
Postage		75		203		128
Cleaning Supplies		1,500		195		(1,305)
Processing Supplies - Book Tape, Covers, Labels		1,500		5,482		3,982
Janitorial Supplies		-		3,783		-
Regular Programming		2,000		2,800		800
Summer Reading - Weekly Presenters, Kickoff Party, Big Weekly Programs		2,000		3,250		1,250
Touch2Play Computers (Replace nonworking AWE computers)		5,000		-		(5,000)
Book Scanners - 3 New		1,200		-		(1,200)
Repairs & Maintenance - Internal	**$**	**1,000**	**$**	**1,000**	**$**	**-**
Routine Maintenance		1,000		1,000		-
Miscellaneous Supplies	**$**	**-**	**$**	**-**	**$**	**-**
Misc.		-		-		-
Library Materials	**$**	**30,000**	**$**	**30,000**	**$**	**-**
Adult Materials (Fic: $4750, NF: $3500, GN: $750)		9,000		10,000		1,000
Young Adult Materials (Fic: $2200, NF: $1200, GN: $1000)		8,400		6,000		(2,400)
JUV Materials (Fic: $2250, NF: $1500, GN: $1200)		3,600		6,500		2,900
Early Readers (Leveled Readers ER: $1000, ER Chapters: $1250)		1,250		1,500		250
Read Aloud (Picture Books $3600, BB $600)		3,725		4,700		975
DVDs		500		1,300		800
Hoopla		3,525		-		(3,525)
Gifts & Memorials	**$**	**1,000**	**$**	**1,000**	**$**	**-**
Estimated Donations		1,000		1,000		-
Total Supplies	**$**	**47,625**	**$**	**50,230**	**$**	**(1,178)**

LIBRARY DEPARTMENT

		FY2026		FY2027		VARIANCE
Professional Services	**$**	**300**	**$**	**-**	**$**	**(300)**
Presenters Fees		-		-		-
Programming Fees		-		-		-
Cafeteria Plan		300		-		(300)
Contractual Services	**$**	**22,474**	**$**	**21,794**	**$**	**(680)**
Library System - Simplicity		3,000		2,300		(700)
Security System - Vallance		1,140		1,140		-
Amigos Texpress Courier ILL		3,000		3,000		-
Website Maintenance		250		-		(250)
Copier Service Agreement		5,400		5,000		(400)
eBook Content Platform		3,000		3,000		-
Movie License - Kanopy		600		1,750		1,150
Adobe		500		-		(500)
TexShare Database Fees		300		300		-
Print & Time Management Software - LibData		2,000		2,000		-
Fire Extinguishers		100		120		20
Biblioboard		2,500		2,500		-
Computer Backup Service/Monitoring		684		684		-
Utilities-Telephone	**$**	**3,095**	**$**	**3,820**	**$**	**725**
Utilities-Water & Electric	**$**	**12,900**	**$**	**12,900**	**$**	**-**
Printing	**$**	**750**	**$**	**750**	**$**	**-**
Repairs & Maintenance	**$**	**1,500**	**$**	**1,500**	**$**	**-**
Travel - Training	**$**	**3,000**	**$**	**3,755**	**$**	**755**
Memberships, Dues & Licenses	**$**	**4,000**	**$**	**2,378**	**$**	**(1,622)**
Subscriptions	**$**	**4,000**	**$**	**11,702**	**$**	**7,702**
Liability Insurance	**$**	**5,214**	**$**	**5,705**	**$**	**491**
Total Contractual	**$**	**57,233**	**$**	**64,304**	**$**	**7,071**
TOTAL LIBRARY	**$**	**104,858**	**$**	**114,534**	**$**	**5,893**
Improvements other than Building	**$**	**-**	**$**	**110,000**	**$**	**110,000**
Flooring Carpet Tiles		-		110,000		110,000
Total Capital Outlay	**$**	**-**	**$**	**110,000**	**$**	**110,000**
TOTAL FIRE (w/capital)	**$**	**104,858**	**$**	**224,534**	**$**	**115,893**

Library – Capital Outlay

ITEM 01 · LIBRARY DEPARTMENT

Flooring Carpet Tiles

Total Cost **$110,00**

DESCRIPTION	Restoration and replacement of carpet tile flooring throughout the Leon Valley Public Library facility.
BENEFIT	Restoring the library's flooring will improve the appearance, safety, and comfort of the facility for patrons and staff. Worn and damaged carpet tiles present a trip hazard and negatively impact the overall experience for the community members who use the library daily.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Variable	Restoring	1	$110,000

TOTAL CAPITAL OUTLAY – LIBRARY	$110,000

Enterprise Fund

FY 2027 Proposed Budget

Enterprise Fund Overview

✓ **Budget is Balanced**

Operating Revenues

$5,562,024

Operating Expenses

$4,875,635

Operating Expenses + Shared personnel Services

Enterprise Fund Overview — Transfers & Capital

$104,288

Transfer Out for Debt Service

$1,492,606

Transfer Out for Personnel Services

$1,490,000

Capital

Enterprise Fund Overview — Impact Fees

FY27 Projected Impact Fee Revenue

$952,787

FY 27 Projected Impact Fee

Restricted revenue: may only fund capital improvements identified in the adopted Capital Improvements Plan.

Texas Local Government Code, Chapter 395

PERMITTED USES

Sec. 395.012: Items Payable by Fee

- Construction of capital improvements & facility expansions in the adopted Capital Improvements Plan (water, wastewater, drainage, roadway)
- Design, engineering & construction contract costs
- Land acquisition for approved improvements
- Fees to an independent engineer or financial consultant who prepares or updates the CIP

PROHIBITED USES

Sec. 395.013: Items Not Payable by Fee

- Facilities or assets not identified in the Capital Improvements Plan
- Repair, operation, or maintenance of existing or new facilities
- Upgrades to serve existing development or meet stricter standards
- Administrative & operating costs of the political subdivision
- Principal or interest payments on debt (except as allowed under 395.012)

Source: Tex. Loc. Gov't Code §§ 395.012–395.013. Figures are FY27 projections and subject to change.

Permitted Uses — Impact Fees

Texas Local Government Code §395.012: Items Payable by Impact Fees

Category	Description	Examples
Construction of Capital Improvements	Construction or expansion of water, wastewater, drainage, or roadway facilities identified in the adopted Capital Improvements Plan (CIP).	• New water transmission main to serve a new subdivision • Expansion of a wastewater lift station for future growth • Construction of an additional water storage tank
Engineering and Professional Services	Design, surveying, engineering, environmental studies, and construction management directly related to an approved capital improvement.	• Engineering design for a new water main • Surveying and geotechnical studies for a drainage project
Land and Easement Acquisition	Purchase of land or easements necessary for approved capital improvements.	• Purchasing property for a future elevated water tank • Acquiring easements for a new sewer interceptor
Capital Improvement Planning	Fees paid to an independent engineer or financial consultant to prepare or update the Capital Improvements Plan.	• Updating the City's Impact Fee Study • Preparing land use assumptions and service area analyses
Debt Service (Limited)	Principal and interest on debt issued to finance eligible capital improvements included in the CIP.	• Bond payments for a water transmission line identified in the Impact Fee CIP

Source: Texas Local Government Code, Chapter 395 (§395.012)

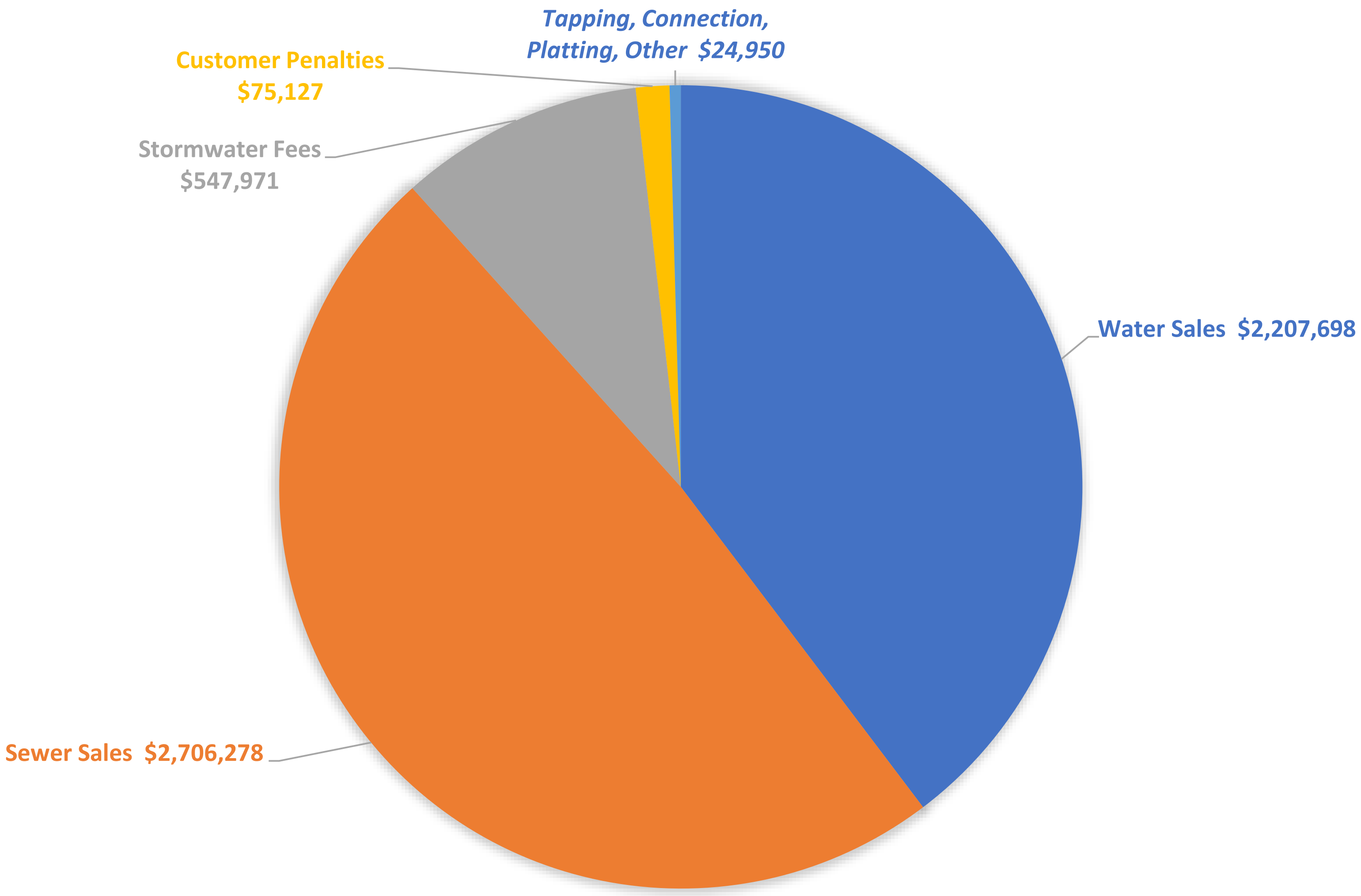
Prohibited Uses — Impact Fees

Texas Local Government Code §395.013: Items Not Payable by Impact Fees

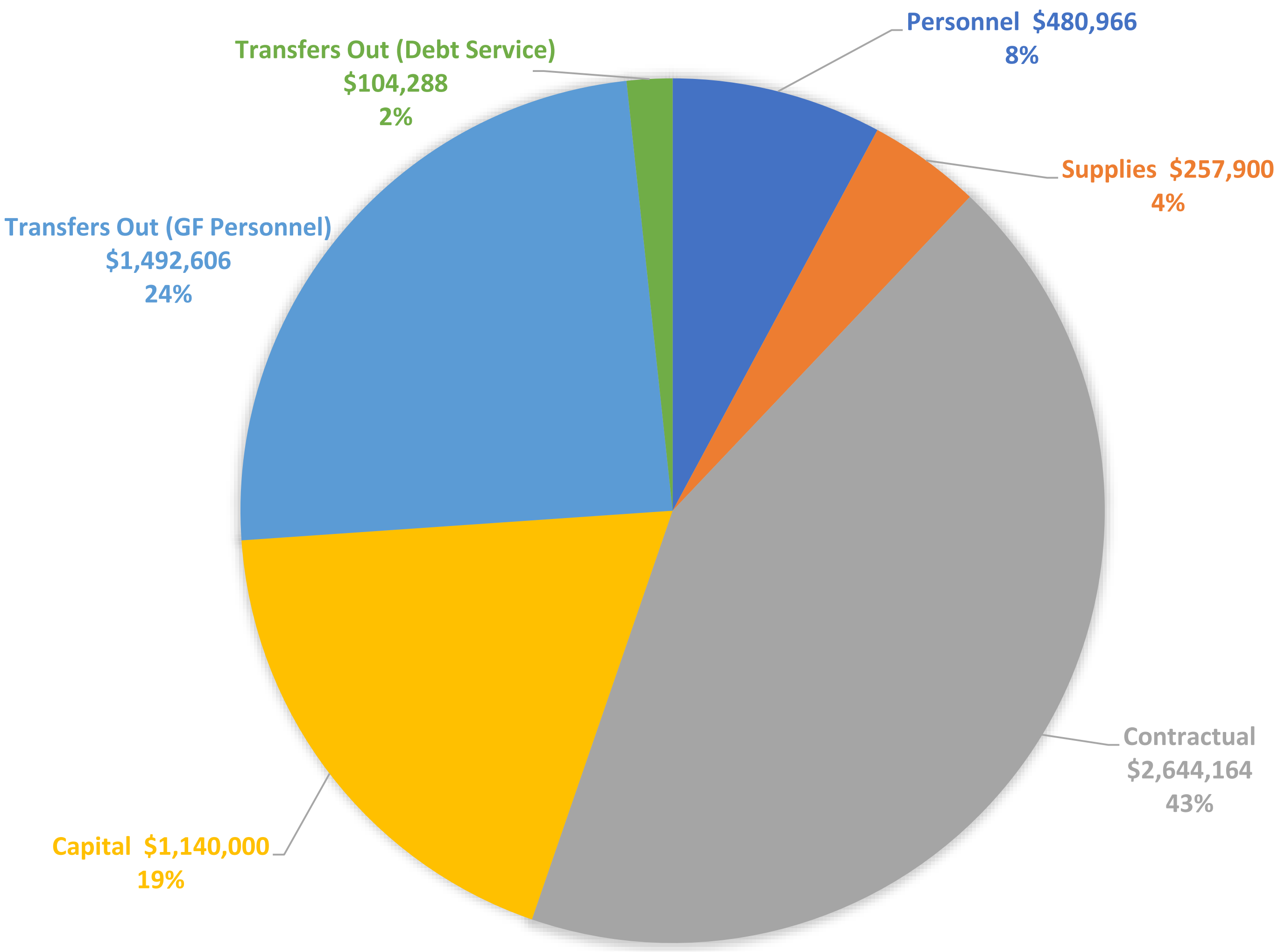
Category	Description	Examples
Projects Not Included in the CIP	Impact fees cannot fund facilities or improvements that are not identified in the adopted Capital Improvements Plan.	• Constructing a water line that was never included in the Impact Fee Study
Operation, Repair, or Maintenance	Routine operation, maintenance, repairs, or replacement of existing or new facilities or equipment.	• Repairing water line leaks • Replacing pumps due to normal wear • Routine street resurfacing • Mowing drainage easements
Improvements Benefiting Existing Development	Projects that primarily correct existing deficiencies or improve service to existing customers.	• Upsizing an old water main because it already lacks capacity • Replacing aging sewer lines • Upgrading infrastructure solely to meet new regulatory requirements for existing customers
Administrative and Operating Expenses	Salaries, office expenses, utilities, vehicles, and other day-to-day operating costs.	• Public Works employee salaries • Utility billing software • Fuel and vehicle maintenance • Office supplies
Debt Not Tied to Eligible Improvements	Debt service for projects that are not authorized under Section 395.012.	• Paying bonds issued for a maintenance facility or City Hall improvements

Source: Texas Local Government Code, Chapter 395 (§395.013)

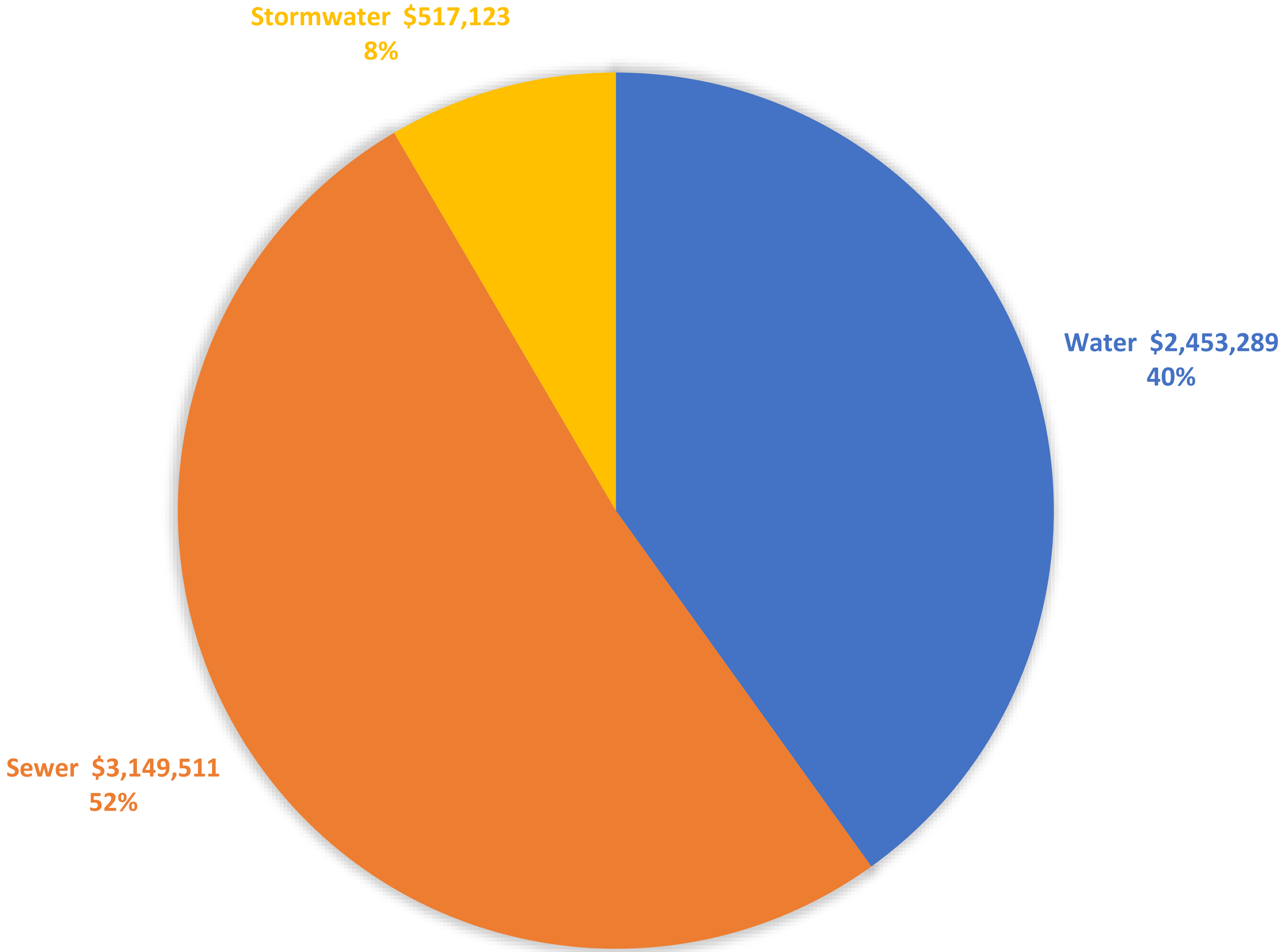
Enterprise Fund Operating Revenue by Category



Enterprise Fund Expenses by Category



Enterprise Fund Expenses by Department



SUMMARY OF REVENUES AND EXPENSES

{Section}.31.

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	$ 3,276,814	$ 4,667,902	$ 4,667,902	$ 2,567,927
OPERATING REVENUES				
Water Sales	2,111,522	2,069,950	2,069,950	2,207,698
Sewer Sales	2,686,232	2,649,085	2,649,085	2,706,278
Stormwater Fees	543,633	569,500	569,500	547,971
Customer Penalties	61,332	62,750	62,750	75,127
Tapping Fees	19,443	20,000	20,000	12,500
Connection & Platting	4,350	-	-	12,450
TOTAL OPERATING REVENUES	5,426,512	5,371,285	5,371,285	5,562,024
NON-OPERATING REVENUES				
Interest Income	189,763	175,099	175,099	178,601
Bexar County Reimbursement	-	-	724,720	-
CDBG Reimbursement	246,900	-	704,059	-
Miscellaneous	32,024	500	500	500
SAWS Water Lease	9,000	9,000	9,000	-
Water Supply Fund Balance (Impact Fees)	222,570	-	188,738	140,000
TOTAL NON-OPERATING REVENUES	700,257	184,599	1,802,116	319,101
TOTAL REVENUES	6,126,769	5,555,884	7,173,401	5,881,125
OPERATING EXPENSES				
Water Department	1,130,922	1,235,650	1,235,650	1,284,244
Sewer Department	1,832,223	1,890,442	1,890,442	1,860,977
Stormwater Department	66,688	239,352	239,352	237,808
Transfer Out Shared Personnel Services	1,253,538	1,301,355	1,301,355	1,492,606
Depreciation	403,328	-	-	-
TOTAL OPERATING EXPENSES	4,686,699	4,666,798	4,666,798	4,875,635
NON-OPERATING EXPENSES				
Transfer out to Debt Service	48,982	106,075	106,075	104,288
Capital Outlay	-	4,500,503	4,500,503	1,140,000
TOTAL NON-OPERATING EXPENSES	48,982	4,606,578	4,606,578	1,244,288
TOTAL EXPENDITURES	4,735,681	9,273,376	9,273,376	6,119,922
ENDING FUND BALANCE	$ 4,667,902	$ 950,410	$ 2,567,927	$ 2,329,129

SCHEDULE OF REVENUES BY SOURCE

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
OPERATING REVENUES				
Water Sales				
Metered Water	1,710,196	1,718,739	1,718,739	1,798,946
Edwards Aquifer Fee	158,839	177,417	177,417	170,000
Bulk Water	2,890	20,000	20,000	6,500
Water - Surcharge	94,688	5,000	5,000	90,000
Water Supply Fee	138,619	142,694	142,694	136,017
TCEQ Public Health Fee	6,290	6,100	6,100	6,235
Total Water Sales	2,111,522	2,069,950	2,069,950	2,207,698
Sewer Sales				
City Service (SAWS)	2,675,077	2,640,085	2,640,085	2,696,278
City Surcharge	11,155	9,000	9,000	10,000
Total Sewer Sales	2,686,232	2,649,085	2,649,085	2,706,278
Storm Water				
Storm Water Fees	400,016	380,000	380,000	405,065
Storm Water Fee-SAWS Billing	138,700	185,000	185,000	138,906
Storm Water Penalties	4,917	4,500	4,500	4,000
Total Storm Water Fees	543,633	569,500	569,500	547,971
Connection Fees				
Connection Fees	4,350	-	-	12,450
Total Connection Fees	4,350	-	-	12,450
Customer Fees				
Customer Penalties	54,012	54,750	54,750	64,347
Customer Disconnection Fees	7,320	8,000	8,000	10,780
Total Customer Fees	61,332	62,750	62,750	75,127
Tapping Fees				
Water Tap Fees	19,443	20,000	20,000	12,500
Sewer Tap Fees	-	-	-	-
Total Tapping Fees	19,443	20,000	20,000	12,500
TOTAL OPERATING REVENUES	**$ 5,426,512**	**$ 5,371,285**	**$ 5,371,285**	**$ 5,562,024**

Enterprise Fund — Net Position Summary

Water & Sewer Combined

Operating Revenues	$5,014,053
Total Operating Expenses (Operating Expenses + Personnel Share Portion)	($4,358,513)
Total Non-Operating (Debt Payment, Water Supply Fund Balance, Interest & Misc. Revenue)	$214,814
Net Increase / (Decrease)	**$870,354**
Unrestricted Net Position FY26	$1,821,732
Water Capital	($2900,000)
Sewer Capital	($150,000)
Ending Balance	**$2,252,086**

Stormwater

Operating Revenues	$547,971
Total Operating Expenses (Operating Expenses + Personnel Share Portion)	($517,123)
Total Non-Operating	—
Net Increase / (Decrease)	**$30,848**
Unrestricted Net Position FY26	$746,195
Stormwater Capital	($700,000)
Ending Balance	**$77,043**

Water $1,574,244

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	198,072	228,680	228,680	231,505
Retirement Plan	43,238	50,947	50,947	48,343
Group Insurance	30,451	43,710	43,710	43,710
Worker Compensation	3,523	3,106	3,106	3,231
Overtime	21,796	8,000	8,000	20,000
Social Security	17,279	19,371	19,371	18,975
Standby	10,970	13,000	13,000	13,000
Certification Pay	3,760	3,536	3,536	3,536
Longevity Pay	7,994	3,602	3,602	4,702
Total Personnel Services	337,083	373,951	373,951	387,001
SUPPLIES				
Office Supplies	(7,084)	2,500	2,500	2,500
Operating Supplies	73,533	84,200	84,200	89,000
Repairs & Maintenance - Internal	92,753	122,500	122,500	122,500
Misc. Supplies	11,987	7,000	7,000	7,000
Water Conservation Program	-	2,000	2,000	2,000
Total Supplies	171,189	218,200	218,200	223,000
CONTRACTUAL SERVICES				
Professional Services	39,241	43,401	43,401	45,336
Contractual Services	291,683	302,113	302,113	321,510
Utilities - Telephone	136	140	140	150
Utilities - Gas, Water, Electric	117,863	113,175	113,175	119,120
Printing	3,333	4,000	4,000	4,000
Advertising	1,098	3,600	3,600	3,600
Repairs and Maintenance - External	130,087	140,000	140,000	140,000
Equipment Rental	7,167	5,000	5,000	5,000
Travel	1,480	5,000	5,000	5,000
Membership, Dues & Licenses	1,899	1,000	1,000	2,000
Liability Insurance	28,663	26,070	26,070	28,527
Total Contractual Services	622,650	643,499	643,499	674,243
CAPITAL OUTLAY				
Water Rights	-	188,738	188,738	140,000
Improvements	-	2,137,574	2,137,574	150,000
Total Capital Outlay	-	2,326,312	2,326,312	290,000
TOTAL EXPENSES	**$ 1,130,922**	**$ 3,561,962**	**$ 3,561,962**	**$ 1,574,244**

* Water rights are being paid using the Water Supply Fund Balance Reserve and Impact Fees

WATER DEPARTMENT

	FY2026	FY2027	VARIANCE
Office Supplies	**$ 2,500**	**$ 2,500**	**$ -**
Normal Supplies	1,500	1,500	-
Administrative Reporting	1,000	1,000	-
Operating Supplies	**$ 84,200**	**$ 89,000**	**$ 4,800**
Fuel 30% Allocation	12,000	16,800	4,800
Personnel - Boots, Ear Protection, Glasses, Gloves	1,200	1,200	-
Fleet - Vehicle Registration/Inspection, Lights	1,000	1,000	-
New Meters	20,000	20,000	-
Hand Tools, Nuts, Bolts, Clamps, Corps, Materials, Etc.	50,000	50,000	-
Repairs and Maintenance - Internal	**$ 122,500**	**$ 122,500**	**$ -**
Fleet - Oil, Brake Fluid, Wiper Fluid, Filters, Lubricants	2,500	2,500	-
Replacement of Water Meters, Curb Stops, Mains	50,000	50,000	-
Repairs & Maintenance - Vehicles & Equipment	5,000	5,000	-
Replacement Fire Hydrants, Storz Connectors	65,000	65,000	-
Miscellaneous Supplies	**$ 7,000**	**$ 7,000**	**$ -**
Other Unplanned Supplies	7,000	7,000	-
Conservation	**$ 2,000**	**$ 2,000**	**$ -**
Rebates for Low Flow Toilets, HE Washers	1,000	1,000	-
Rebates for Rain Barrels & Xeriscaping	1,000	1,000	-
Total Supplies	**$ 218,200**	**$ 223,000**	**$ 4,800**

WATER DEPARTMENT

		FY2026		FY2027		VARIANCE
Professional Services	**$**	**43,401**	**$**	**45,336**	**$**	**1,935**
Cafeteria Plan		288		288		-
Engineering Service		25,000		25,000		-
ESRI ArcMAP GIS		10,000		10,000		-
External Audit		8,113		10,048		1,935
Contractual Services	**$**	**302,113**	**$**	**321,510**	**$**	**19,397**
Uniforms		8,500		8,500		-
Techlead - 10%		5,664		9,888		4,224
Vehicle Inspection, Seals & Equipment Repairs		10,000		10,000		-
H2O Samples		5,500		5,500		-
Meter Reading Maintenance		5,000		5,000		-
EAA Program and Management Fees		165,000		178,000		13,000
Water Sampling		5,600		5,600		-
SAWS Interconnect		4,700		4,700		-
Water System bills		2,700		2,700		-
TCEQ Water Sampling		6,400		6,400		-
Annual Meter Replacement Program		-		-		-
Tank Inspections		10,000		10,000		-
Daupler		4,100		4,900		800
Nearmap - 30%		2,180		2,190		10
Quadient - 50%		15,000		15,600		600
Novo ShareNet - 30%		3,735		3,735		-
WaterWorth - 50%		7,000		-		(7,000)
Incode Utilities (Tyler Technologies) - 50%		5,034		5,034		-
Copier Service Agreement - Canon		-		1,550		1,550
Generator Maintenance		-		4,213		4,213
SCADA System license		6,000		6,000		-
Chlorine		5,000		7,000		2,000
Pump Maintenance (Emergency Contractual)		25,000		25,000		-
Utilities-Telephone	**$**	**140**	**$**	**150**	**$**	**10**
Utilities-Water & Electric	**$**	**113,175**	**$**	**119,120**	**$**	**5,945**
Printing	**$**	**4,000**	**$**	**4,000**	**$**	**-**
Advertising	**$**	**3,600**	**$**	**3,600**	**$**	**-**
Repairs & Maintenance - External	**$**	**140,000**	**$**	**140,000**	**$**	**-**
Equipment Rental	**$**	**5,000**	**$**	**5,000**	**$**	**-**
Travel - Training	**$**	**5,000**	**$**	**5,000**	**$**	**-**
Memberships, Dues & Licenses	**$**	**1,000**	**$**	**2,000**	**$**	**1,000**
Liability Insurance	**$**	**26,070**	**$**	**28,527**	**$**	**2,457**
Total Contractual	**$**	**643,499**	**$**	**674,243**	**$**	**30,744**

WATER DEPARTMENT

	FY2026	FY2027	VARIANCE
Water Rights	**$ 188,738**	**$ 140,000**	**$ (48,738)**
Water Rights	188,738	140,000	(48,738)
Improvements Other Than Bldg.	**$ 2,137,574**	**$ 150,000**	**$ (1,987,574)**
Replace Water Mains City-Wide	2,137,574	150,000	(1,987,574)
Total Capital Outlay	**$ 2,326,312**	**$ 290,000**	**$ (2,036,312)**
TOTAL ENTERPRISE - WATER	**$ 3,188,011**	**$ 1,187,243**	**$ (2,000,768)**

Water – Capital Outlay

ITEM 02 · WATER

Purchase Water Rights

Total Cost
$140,000

DESCRIPTION Acquisition of water rights to secure long-term access to water resources for the City of Leon Valley.

BENEFIT Purchasing water rights is a critical long-term investment in the City's water supply security. As regional water demand grows, securing water rights ensures Leon Valley has access to sufficient water resources to meet the needs of current and future residents, support economic development, and maintain compliance with state water planning requirements.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
New	New	1	$140,000

ITEM 01 · WATER

Replace Water Mains City-Wide

Total Cost
$150,000

DESCRIPTION City-wide replacement of aging water main infrastructure originally installed between 1960 and 1990

BENEFIT Many of Leon Valley's water mains are 35 to 65 years old and have exceeded their useful service life. Replacing these lines will reduce water loss from leaks and breaks, improve water pressure and delivery reliability, decrease emergency repair costs, and ensure continued safe and uninterrupted water service to all residents and businesses throughout the city.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Variable	Replacement	1	$150,000

TOTAL CAPITAL OUTLAY – WATER	$290,000

Sewer

$2,010,977

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	49,518	57,170	57,170	57,876
Retirement Plan	9,839	13,290	13,290	11,452
Group Insurance	7,613	10,927	10,927	10,927
Worker Compensation	971	2,071	2,071	2,154
Overtime	35	8,000	8,000	5,000
Social Security	3,720	5,053	5,053	4,495
Certification Pay	940	884	884	884
Longevity Pay	1,998	900	900	1,175
Total Personnel Services	74,634	98,296	98,296	93,964
SUPPLIES				
Operating Supplies	1,142	3,000	3,000	4,200
Repairs & Maintenance - Internal	1,889	13,000	13,000	14,000
Misc. Supplies	-	6,000	6,000	-
Total Supplies	3,031	22,000	22,000	18,200
CONTRACTUAL SERVICES				
Professional Services	40,939	33,113	33,113	10,148
Contractual Services	1,673,850	1,636,763	1,636,763	1,635,938
Advertising	213	2,200	2,200	2,200
Repairs and Maintenance - External	16,702	60,000	60,000	60,000
Liability Insurance	9,554	26,070	26,070	28,527
Sewer Surcharge	13,300	12,000	12,000	12,000
Total Contractual Services	1,754,558	1,770,146	1,770,146	1,748,813
CAPITAL OUTLAY				
Improvements	-	1,791,778	1,791,778	150,000
Total Capital Outlay	-	1,791,778	1,791,778	150,000
TOTAL EXPENSES	**$ 1,832,223**	**$ 3,682,220**	**$ 3,682,220**	**$ 2,010,977**

SEWER DEPARTMENT

		FY2026		FY2027		VARIANCE
Operating Supplies	**$**	**3,000**	**$**	**4,200**	**$**	**1,200**
Fuel 10% Allocation		3,000		4,200		1,200
Repairs & Maintenance - Internal	**$**	**13,000**	**$**	**14,000**	**$**	**1,000**
Sewer Main Parts		10,000		10,000		-
Sewer Camera Repairs		1,000		2,000		1,000
VULCAN MATERIALS		-		-		-
Fleet-Repair for Vehicles & Equipment		2,000		2,000		-
Miscellaneous Supplies	**$**	**6,000**	**$**	**-**	**$**	**(6,000)**
Manhole Lids, PVC Pipe		5,000		-		(5,000)
Hand Tools, Clamps Fasteners, Nuts, Bolts		1,000		-		(1,000)
Total Supplies	**$**	**22,000**	**$**	**18,200**	**$**	**(3,800)**
Professional Services	**$**	**33,113**	**$**	**10,148**	**$**	**(22,965)**
Cafeteria Plan		-		100		100
Engineering Service		25,000		-		(25,000)
External Audit		8,113		10,048		1,935
Contractual Services	**$**	**1,636,763**	**$**	**1,635,938**	**$**	**(825)**
SAWS Sewer Service		1,600,000		1,600,000		-
Techlead		5,664		9,888		4,224
TCEQ Water Sampling		100		100		-
POSTCARDS-BELLWETHER		-		-		-
Rate Software		3,800		3,800		-
Quadient - 50%		15,000		15,600		600
WaterWorth - 30%		4,200		-		(4,200)
Novo ShareNet - 20%		2,489		2,500		11
Nearmap - 20%		2,490		2,490		-
Incode (Tyler Technologies) - 30%		3,020		1,560		(1,460)
Advertising	**$**	**2,200**	**$**	**2,200**	**$**	**-**
Repairs & Maintenance - External	**$**	**60,000**	**$**	**60,000**	**$**	**-**
Liability Insurance	**$**	**26,070**	**$**	**28,527**	**$**	**2,457**
Sewer Surcharge	**$**	**12,000**	**$**	**12,000**	**$**	**-**
Total Contractual	**$**	**1,770,146**	**$**	**1,748,813**	**$**	**(21,333)**

{Section}.31.

SEWER DEPARTMENT

	FY2026	FY2027	VARIANCE
Improvements Other Than Bldg.	**$ 1,179,444**	**$ 150,000**	**$ (1,029,444)**
Replace Water Mains City-Wide	1,179,444	150,000	(1,029,444)
Total Capital Outlay	**$ 1,179,444**	**$ 150,000**	**$ (1,029,444)**
TOTAL ENTERPRISE - SEWER	**$ 2,971,590**	**$ 1,917,013**	**$ (1,054,577)**

ITEM 01 · SEWER

Replace Water Mains City-Wide

Total Cost **$150,000**

DESCRIPTION	City-wide replacement of aging sewer main infrastructure originally installed between 1960 and 1990
BENEFIT	Many of Leon Valley's sewer mains are 35 to 65 years old and have exceeded their useful service life. Replacing these lines will reduce water loss from leaks and breaks, improve water pressure and delivery reliability, decrease emergency repair costs.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Variable	Replacement	1	$150,000

TOTAL CAPITAL OUTLAY – SEWER **$150,000**

Stormwater $937,808

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	-	-	-	-
Retirement Plan	-	-	-	-
Group Insurance	-	-	-	-
Overtime	-	-	-	-
Social Security	-	-	-	-
Longevity Pay	-	-	-	-
Total Personnel Services	-	-	-	-
SUPPLIES				
Operating Supplies	4,612	8,500	8,500	10,100
Repairs & Maintenance - Internal	2,761	1,500	1,500	3,000
Miscellaneous Supplies	480	3,600	3,600	3,600
Total Supplies	7,853	13,600	13,600	16,700
Contractual Services				
Professional Services	32,626	25,000	25,000	25,000
Contractual Services	8,609	146,952	146,952	141,408
Printing	1,930	1,000	1,000	1,000
Repairs and Maintenance - External	15,520	50,000	50,000	50,000
Travel	150	2,500	2,500	2,500
Membership, Dues & Licenses	-	300	300	1,200
Total Contractual Services	58,835	225,752	225,752	221,108
CAPITAL OUTLAY				
Improvements	-	106,413	106,413	700,000
Other Machinery & Equipment	-	276,000	276,000	-
Total Capital Outlay	-	382,413	382,413	700,000
TOTAL EXPENSES	**$ 66,688**	**$621,765**	**$ 621,765**	**$ 937,808**

STORMWATER DEPARTMENT

		FY2026		FY2027		VARIANCE
Operating Supplies	**$**	**8,500**	**$**	**10,100**	**$**	**1,600**
Fuel 10% Allocation		4,000		5,600		1,600
Personnel - Trash Pickers, Gloves		2,000		2,000		-
Supplies for Lawnmowers/Trimmers		2,500		2,500		-
Repairs & Maintenance - Internal	**$**	**1,500**	**$**	**3,000**	**$**	**1,500**
Fleet - Oil, Fluids, Lubricant, Brooms		1,500		3,000		1,500
Miscellaneous Supplies	**$**	**3,600**	**$**	**3,600**	**$**	**-**
ROW Maintenance		3,600		3,600		-
Total Supplies	**$**	**13,600**	**$**	**16,700**	**$**	**3,100**
Professional Services	**$**	**25,000**	**$**	**25,000**	**$**	**-**
Engineering Service		25,000		25,000		-
Contractual Services	**$**	**146,952**	**$**	**141,408**	**$**	**(5,544)**
Uniforms		2,500		2,500		-
Techlead - 10%		5,664		9,888		4,224
Debris Removal from Street Sweeping		13,000		13,000		-
Street Sweeper Maintenance		1,000		5,000		4,000
Repairs to Drainage System		85,000		75,000		(10,000)
High Sierra Flood Control		33,000		33,000		-
WaterWorth - 20%		2,800		-		(2,800)
Nearmap - 10%		730		730		-
Novo ShareNet - 10%		1,245		1,250		5
Incode (Tyler Technologies) - 20%		2,013		1,040		(973)
Printing	**$**	**1,000**	**$**	**1,000**	**$**	**-**
Repairs & Maintenance - External	**$**	**50,000**	**$**	**50,000**	**$**	**-**
Travel	**$**	**2,500**	**$**	**2,500**	**$**	**-**
Memberships, Dues & Licenses	**$**	**300**	**$**	**1,200**	**$**	**900**
Total Contractual	**$**	**225,752**	**$**	**221,108**	**$**	**(4,644)**

STORMWATER DEPARTMENT

	FY2026	FY2027	VARIANCE
Other Machinery & Equipment	**$ 276,000**	**$ -**	**$ (276,000)**
Wood chipper 9" throat	41,000	-	(41,000)
2 ton Brush removal truck	85,000	-	(85,000)
M2 Case Backhoe	150,000	-	(150,000)
Improvements Other Than Bldg.	**$ 106,413**	**$ 700,000**	**$ 593,587**
Seneca West Drainage	106,413	-	(106,413)
Huebner Creek Erosion Control	-	700,000	700,000
Total Capital Outlay	**$ 382,413**	**$ 700,000**	**$ (276,000)**
TOTAL ENTERPRISE - STORMWATER	**$ 621,765**	**$ 937,808**	**$ (277,544)**

Stormwater – Capital Outlay

ITEM 01 · STORMWATER

Huebner Creek Erosion Control

Total Cost **$700,000**

DESCRIPTION	Erosion control improvements along Huebner Creek to stabilize stream banks, reduce sediment runoff, and protect adjacent infrastructure.
BENEFIT	Huebner Creek has experienced significant erosion that threatens nearby infrastructure, roadways, and private properties. This project will stabilize the creek banks, reduce sediment loading into the drainage system, mitigate flood risk for surrounding neighborhoods.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Variable	Replacement	1	$700,000

TOTAL CAPITAL OUTLAY – STORMWATER	$700,000

Red Light Camera Fund

FY 2027 Proposed Budget

Red Light Camera Fund Overview

✓ Budget is Balanced

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$944,822**	**$648,608**	**$648,608**	**$421,855**
Revenues				
Red Light Camera Fines	1,813,701	1,884,258	1,884,258	2,176,803
Red Light Camera Late Fees	147,734	200,000	200,000	200,000
Interest	30,072	45,000	37,000	45,000
Miscellaneous	6,239	-	-	-
Total Revenue	1,997,746	2,129,258	2,121,258	2,421,803
TOTAL RESOURCES	**$2,942,568**	**$2,777,866**	**$2,769,866**	**$ 2,843,658**
Expenditures				
Personnel Services	811,894	919,464	919,464	725,387
Supplies	39,449	82,400	82,400	91,550
Contractual Services	837,254	1,048,886	1,048,886	1,084,692
Capital Outlay	235,099	10,423	10,423	68,000
Total Expenditures	1,923,696	2,061,173	2,061,173	1,969,629
Other Financing Uses				
Shared Personnel Services to GF	370,264	286,838	286,838	350,626
Total Other Financing Uses	370,264	286,838	286,838	350,626
TOTAL EXPENDITURES	**$2,293,960**	**$2,348,011**	**$2,348,011**	**$ 2,320,255**
ENDING FUND BALANCE	**$ 648,608**	**$ 429,855**	**$ 421,855**	**$ 523,403**

FY 2027 Budget Total

Red Light Camera

$1,680,784

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	419,845	460,481	460,481	476,186
Retirement Plan	88,967	98,616	98,616	98,767
Group Insurance	54,116	65,565	65,565	65,565
Worker Compensation	8,265	6,212	6,212	6,462
Unemployment Compensation	-	-	-	-
Overtime	466	-	-	-
Social Security	33,561	37,496	37,496	38,767
Clothing Allowance	4,780	6,000	6,000	6,000
Stand - By	3,120	3,120	3,120	3,120
Special Pay	122	1,170	1,170	1,170
Certification Pay	20,080	19,370	19,370	20,280
Longevity Pay	7,966	7,531	7,531	9,071
Total Personnel Services	641,288	705,561	705,561	725,387
SUPPLIES				
Office Supplies	176	200	200	200
Operating Supplies	2,912	18,450	18,450	23,200
Total Supplies	3,088	18,650	18,650	23,400
CONTRACTUAL SERVICES				
Professional Services	-	920	920	860
Contractual Services	788,160	884,328	884,328	902,610
Liability Insurance	-	26,070	26,070	28,527
Total Contractual Services	788,160	911,318	911,318	931,997
TOTAL EXPENDITURES	**$ 1,432,536**	**$ 1,635,529**	**$ 1,635,529**	**$ 1,680,784**

RED LIGHT CAMERA DEPARTMENT

		FY2026		FY2027		VARIANCE
Office Supplies	**$**	**200**	**$**	**200**	**$**	**-**
Foray board/ Expo Markers/ Self ink Stamps		200		200		-
Operating Supplies	**$**	**18,450**	**$**	**23,200**	**$**	**4,750**
Hole Punch/ Pens/Folders/Paper/Legal pads/Tape		750		750		-
Toner, Ink		1,100		1,250		150
Batteries		600		600		-
Office Furniture Replacement		1,000		-		(1,000)
Fuel		10,000		15,000		5,000
Expendable Traffic Equipment		1,600		2,200		600
Ammunition		3,400		3,400		-
Total Supplies	**$**	**18,650**	**$**	**23,400**	**$**	**4,750**
Professional Services	**$**	**920**	**$**	**860**	**$**	**(60)**
Cafeteria Plan		360		300		(60)
New Hires		560		560		-
Contractual Services	**$**	**884,328**	**$**	**902,610**	**$**	**18,282**
City Attorney Contract (RLC Allocation)		15,000		15,000		-
Techlead - 20%		11,328		19,776		8,448
RLC ATS Contract		798,000		798,000		-
RLC Legal Fees		10,000		10,000		-
RLC - City Audit		-		8,038		8,038
Computer Maintenance		10,000		10,000		-
Copier Maintenance		3,500		4,596		1,096
High Speed Internet (For RLC Videos)		17,500		17,500		-
Signal Maintenance (included all signals)		7,000		7,000		-
Axon Taser		5,000		5,500		500
Axon (Body Cameras)		7,000		7,200		200
Liability Insurance	**$**	**26,070**	**$**	**28,527**	**$**	**2,187**
Total Contractual	**$**	**911,318**	**$**	**931,997**	**$**	**20,409**
TOTAL RED LIGHT CAMERA	**$**	**929,968**	**$**	**955,397**	**$**	**25,159**

FY 2027 Budget Total

Traffic Safety $288,845

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	104,416	126,261	126,261	-
Retirement Plan	22,849	29,872	29,872	-
Group Insurance	14,971	21,855	21,855	-
Worker Compensation	3,854	2,071	2,071	-
Overtime	11,519	18,000	18,000	-
Social Security	8,479	11,358	11,358	-
Clothing Allowance	2,311	2,000	2,000	-
Special Pay	122	-	-	-
Certification Pay	1,930	2,210	2,210	-
Longevity Pay	155	275	275	-
Total Personnel Services	170,606	213,903	213,903	-
SUPPLIES				
Office Supplies	-	700	700	1,000
Operating Supplies	19,425	40,200	40,200	43,900
Misc. Supplies	16,936	22,850	22,850	23,250
Total Supplies	36,361	63,750	63,750	68,150
CONTRACTUAL SERVICES				
Professional Services	-	1,216	1,216	1,216
Contractual Services	37,742	98,282	98,282	107,952
Repairs and Maintenance - External	11,352	12,000	12,000	15,000
Liability Insurance	-	26,070	26,070	28,527
Total Contractual Services	49,094	137,568	137,568	152,695
CAPITAL OUTLAY				
Vehicles	187,102	-	-	68,000
Other Machinery & Equipment	17,424	10,423	10,423	-
Improvements other than Building	30,573	-	-	-
Total Capital Outlay	235,099	10,423	10,423	68,000
TOTAL EXPENDITURES	**$491,160**	**$425,644**	**$ 425,644**	**$288,845**

TRAFFIC SAFETY DEPARTMENT

{Section}.31.

		FY2026		FY2027		VARIANCE
Office Supplies	**$**	**700**	**$**	**1,000**	**$**	**300**
Computer cables/ HDMI, Misc. Equipment		700		1,000		300
Operating Supplies	**$**	**40,200**	**$**	**43,900**	**$**	**3,700**
Radar Equipment/Laptop equipment		5,500		7,200		1,700
Traffic Vehicles Lights/Accessories and Traffic Cones		7,500		9,500		2,000
Office Furniture Replacement		5,000		-		(5,000)
Investigative Equipment/Tools		3,000		3,000		-
Fuel		10,000		15,000		5,000
Ammunition		9,200		9,200		-
Miscellaneous Supplies	**$**	**22,850**	**$**	**23,250**	**$**	**400**
SD Card, Batteries		550		750		200
Printer Cables		200		-		(200)
Flares		600		1,000		400
Patrol Vehicles Lights/Accessories/ Traffic Cones		15,000		15,000		-
Traffic signs, barricades, cones, bollards		6,500		6,500		-
Total Supplies	**$**	**63,750**	**$**	**68,150**	**$**	**4,400**

TRAFFIC SAFETY DEPARTMENT

		FY2026		FY2027		VARIANCE
Professional Services	**$**	**1,216**	**$**	**1,216**	**$**	**-**
Cafeteria Plan		216		216		-
New Hires		1,000		1,000		-
Contractual Services	**$**	**98,282**	**$**	**107,952**	**$**	**9,670**
Axon (Vehicle & Body Cameras)		27,785		28,000		215
Axon Taser		5,000		5,500		500
Axon - Interview Room		-		7,500		7,500
SAT Radio Air Time		39,997		40,000		3
Urban SDK		7,500		7,500		-
Charter Communications		1,000		1,452		452
Trusted Driver		5,000		5,000		-
First Net - Phones (Trusted Driver)		5,000		5,000		-
Cardinal CAD/RMS Service Contract		7,000		8,000		1,000
Repairs & Maintenance - External	**$**	**12,000**	**$**	**15,000**	**$**	**3,000**
Liability Insurance	**$**	**26,070**	**$**	**28,527**	**$**	**2,457**
Total Contractual	**$**	**137,568**	**$**	**152,695**	**$**	**15,127**
TOTAL TRAFFIC SAFETY	**$**	**201,318**	**$**	**220,845**	**$**	**19,527**
Vehicles	**$**	**-**	**$**	**68,000**	**$**	**68,000**
Police Patrol Vehicle (1 w/equip)		-		68,000		68,000
Other Machinery & Equipment	**$**	**10,423**	**$**	**-**	**$**	**(10,423)**
Intersection Conflict Warning (ICWS)		10,423		-		(10,423)
TOTAL TRAFFIC SAFETY w/Capital	**$**	**211,741**	**$**	**288,845**	**$**	**77,104**

Traffic Safety – Capital Outlay

ITEM 01 · TRAFFIC SAFETY

Police Patrol Vehicle (1 w/equip)

Total Cost **$68,000**

DESCRIPTION One fully equipped police patrol vehicle for traffic safety enforcement operations.

BENEFIT Replacing an aging patrol vehicle dedicated to traffic safety enforcement ensures continued effective operation of the City's traffic safety program. A fully equipped patrol vehicle supports red light camera enforcement, speed enforcement, and traffic-related incident response, contributing to safer roads and intersections throughout Leon Valley.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Variable	Replacement	1	$68,000

TOTAL CAPITAL OUTLAY – TRAFFIC SAFETY $68,000

Crime Control & Prevention Fund

FY 2027 Proposed Budget

Crime Control and Prevention Fund — Budget Overview

✓ **Budget is Balanced**

Revenues	Expenditures
$446,777	**$439,679**

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$738,579**	**$886,123**	**$886,123**	**$889,892**
Revenues				
Crime Control Sales Tax	412,138	415,747	407,595	421,983
Interest	21,707	24,553	24,072	24,794
Miscellaneous	374	-	-	-
Total Revenue	434,219	440,300	431,667	446,777
TOTAL RESOURCES	**$ 1,172,798**	**$1,326,423**	**$1,317,790**	**$ 1,336,669**
Expenditures				
Personnel Services	195,680	268,026	268,026	272,145
Supplies	-	4,200	4,200	11,600
Contractual Services	6,930	13,179	13,179	73,389
Capital Outlay	-	65,000	65,000	223,000
Total Expenditures	202,610	350,405	350,405	580,134
Other Financing Uses				
Shared Personnal Services to GF	84,065	77,493	77,493	82,545
Total Other Financing Uses	84,065	77,493	77,493	82,545
TOTAL EXPENDITURES	**$ 286,675**	**$ 427,898**	**$ 427,898**	**$ 662,679**
ENDING FUND BALANCE	**$ 886,123**	**$ 898,525**	**$ 889,892**	**$ 673,990**

Crime Control & Prevention Fund · Expenditures Detail

$580,134

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	128,893	145,912	145,912	148,819
Retirement Plan	27,697	38,066	38,066	37,567
Group Insurance	15,526	21,855	21,855	21,855
Worker Compensation	-	2,071	2,071	2,154
Overtime	1,908	34,000	34,000	34,000
Social Security	10,105	14,473	14,473	14,745
Clothing Allowance	1,012	2,000	2,000	2,000
Standby	3,120	3,120	3,120	3,120
Special Pay	1,000	-	-	-
Certification Pay	3,735	4,160	4,160	4,810
Longevity Pay	2,684	2,368	2,368	3,074
Shared Services	-	-	-	-
Total Personnel Services	195,680	268,026	268,026	272,145
SUPPLIES				
Operating Supplies	-	4,200	4,200	11,600
Total Supplies	-	4,200	4,200	11,600
CONTRACTUAL SERVICES				
Professional Services	-	-	-	10,000
Contractual Services	6,930	10,572	10,572	60,536
Liability Insurance	-	2,607	2,607	2,853
Total Contractual Services	6,930	13,179	13,179	73,389
CAPITAL OUTLAY				
Vehicles	-	65,000	65,000	73,000
Other Machinery & Equipment	-	-	-	50,000
Building			-	100,000
Total Capital Outlay	-	65,000	65,000	223,000
TOTAL EXPENDITURES	**$ 202,610**	**$ 350,405**	**$ 350,405**	**$ 580,134**

CRIME CONTROL DISTRICT

	FY2026	FY2027	VARIANCE
Operating Supplies	**$ 4,200**	**$ 11,600**	**$ 7,400**
Evidence Kits	-	5,000	5,000
Evidence/ Lab Processing	-	6,600	6,600
Prior Year Supplies	4,200	-	(4,200)
Total Supplies	**$ 4,200**	**$ 11,600**	**$ 7,400**
Professional Services	**$ -**	**$ 10,000**	**$ 10,000**
Forensic Testing	-	10,000	10,000
New Hire Expenses	-	-	-
Contractual Services	**$ 10,572**	**$ 60,536**	**$ 49,964**
Cardinal CAD/RMS Service Contract	-	10,500	10,500
Axon Taser	-	6,200	6,200
Axon (Vehicle & Body Cameras)	-	27,000	27,000
City of San Antonio - Radio air time	-	16,836	16,836
Prior Year Contractual	10,572	-	(10,572)
Liability Insurance	**$ 2,607**	**$ 2,853**	**$ 246**
Total Contractual	**$ 13,179**	**$ 73,389**	**$ 60,210**
TOTAL CRIME CONTROL	**$ 17,379**	**$ 84,989**	**$ 67,610**
Vehicles	**$ 65,000**	**$ 73,000**	**$ 8,000**
Vehicles	65,000	68,000	3,000
Vehicles Uplifitting	-	5,000	5,000
Other Machinery & Equipment	**$ -**	**$ 50,000**	**$ 50,000**
Flock Camera	-	50,000	50,000
Improvements other than Building	**$ -**	**$ 100,000**	**$ 100,000**
Property Rooms Plans	-	100,000	100,000
Total Capital Outlay	**$ 65,000**	**$ 223,000**	**$ 158,000**
TOTAL CRIME CONTROL (w/capital)	**$ 82,379**	**$ 307,989**	**$ 225,610**

Crime Control & Prevention – Capital Outlay

ITEM 01 · CRIME CONTROL DISTRICT

Detective Vehicle (1 w/equip)

Total Cost **$73,000**

DESCRIPTION	One fully equipped detective vehicle for criminal investigations and plainclothes law enforcement operations.
BENEFIT	Replaces a 2017 detective vehicle that has exceeded its useful service life. A fully equipped replacement vehicle ensures investigators have reliable, safe, and properly outfitted transportation to conduct criminal investigations, surveillance operations, and community crime prevention activities throughout Leon Valley.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
2017	Replacement	1	$73,000

ITEM 02 · CRIME CONTROL DISTRICT

Flock Safety Cameras

Total Cost **$50,000**

DESCRIPTION	Flock Safety automated license plate reader (ALPR) cameras for strategic deployment at key locations throughout Leon Valley.
BENEFIT	Flock Safety cameras provide 24/7 automated license plate recognition to assist officers in identifying stolen vehicles, locating suspects, and solving crimes. The system enhances investigative capabilities, deters criminal activity, and improves overall community safety without requiring additional personnel resources.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Variable	Replacement	1	$50,000

Crime Control & Prevention – Capital Outlay

ITEM 03 · CRIME CONTROL DISTRICT

Property Rooms Plans

Total Cost **$100,000**

DESCRIPTION	Architectural planning and design services for a new police property room facility to improve evidence storage and chain-of-custody management.
BENEFIT	A dedicated property room facility will ensure the secure and compliant storage of evidence, confiscated property, and seized assets. Proper evidence management is critical to the integrity of criminal prosecutions and compliance with state law governing chain-of-custody requirements. This investment funds the planning phase prior to construction.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Variable	Replacement	1	$100,000

TOTAL CAPITAL OUTLAY – CRIME CONTROL $223,000

Community Center Fund

FY 2027 Proposed Budget

Community Center Fund — Budget Overview

✓ **Budget is Balanced**

Operating Revenues

$100,547

Operating Expenditures

$100,392

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$294,008**	**$362,555**	**$362,555**	**$342,979**
Revenues				
Hotel/Motel Taxes	107,863	85,000	85,000	85,000
Rental Fees	75,651	68,000	68,000	-
Interest	11,041	15,242	15,242	15,547
Miscellaneous	38,243	-	-	-
Total Revenue	232,798	168,242	168,242	100,547
Other Funding Sources				
Transfers in	-	-	-	-
Total Other Funding Sources	-	-	-	-
TOTAL RESOURCES	**$ 526,806**	**$ 530,797**	**$ 530,797**	**$ 443,525**
Expenditures				
Personnel Services	93,290	100,500	100,500	37,489
Supplies	1,405	13,650	13,650	13,100
Contractual Services	37,663	51,538	51,538	49,803
Capital Outlay	10,116	-	-	160,000
Total Expenditures	142,474	165,688	165,688	260,392
Other Financing Uses				
Shared Personnal Services to GF	21,777	22,131	22,131	-
Total Other Financing Uses	21,777	22,131	22,131	-
TOTAL EXPENDITURES	**$ 164,251**	**$ 187,818**	**$ 187,818**	**$ 260,392**
ENDING FUND BALANCE	**$ 362,555**	**$ 342,979**	**$ 342,979**	**$ 183,134**

Community Center · Expenditures Detail

$260,892

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	67,967	71,294	71,294	26,432
Retirement Plan	13,353	14,344	14,344	5,152
Group Insurance	6,760	8,196	8,196	2,732
Worker Compensation	-	1,035	1,035	1,078
Social Security	5,082	5,454	5,454	2,022
Longevity Pay	128	176	176	74
Total Personnel Services	93,290	100,500	100,500	37,489
SUPPLIES				
Office Supplies	862	2,500	2,500	2,500
Operating Supplies	496	4,400	4,400	4,850
Repairs & Maintenance - Internal	47	5,750	5,750	5,250
Misc. Supplies	-	1,000	1,000	1,000
Total Supplies	1,405	13,650	13,650	13,600
CONTRACTUAL SERVICES				
Professional Services	1,978	2,626	2,626	2,326
Contractual Services	2,396	5,045	5,045	3,806
Utilities - Telephone	4,408	4,700	4,700	4,700
Utilities - Gas, Water, Electric	25,036	21,550	21,550	22,790
Printing	-	750	750	750
Advertising	499	3,100	3,100	3,100
Repairs and Maintenance - External	2,014	5,000	5,000	5,000
Membership, Dues & Licenses	1,332	1,085	1,085	1,138
Equipment Rental	-	2,000	2,000	-
Travel	-	3,075	3,075	3,340
Liability Insurance	-	2,607	2,607	2,853
Total Contractual Services	37,663	51,538	51,538	49,803
CAPITAL OUTLAY				
Office Equipment	10,116	-	-	-
Improvements	-	-	-	160,000
Total Capital Outlay	10,116	-	-	160,000
TOTAL EXPENDITURES	**$ 142,474**	**$ 165,688**	**$ 165,688**	**$ 260,892**

COMMUNITY CENTER

	FY2026	FY2027	VARIANCE
Office Supplies	**$ 2,500**	**$ 2,500**	**$ -**
General Supplies	1,750	1,750	-
Toner	750	750	-
Operating Supplies	**$ 4,400**	**$ 4,850**	**$ 450**
Solar Light Cleaning	600	600	-
Chair cleaning	2,000	2,500	500
Janitorial Supplies	-	250	250
Reception Chair	300	-	(300)
Miscellaneous - Window cleaning	1,500	1,500	-
Repairs & Maintenance - Internal	**$ 5,750**	**$ 4,750**	**$ (1,000)**
Toilet repairs	500	-	(500)
Light fixture repairs	750	750	-
Kitchen appliance repairs	-	1,500	1,500
Other misc. repairs	2,500	2,500	-
Misc. - Add/Replace Restroom sanitary bins (18)	2,000	-	(2,000)
Miscellaneous Supplies	**$ 1,000**	**$ 1,000**	**$ -**
Replace Soap Dispensers	1,000	-	(1,000)
Trash Receptacles	-	1,000	1,000
Total Supplies	**$ 13,650**	**$ 13,100**	**$ (550)**

COMMUNITY CENTER

		FY2026		FY2027		VARIANCE
Professional Services	**$**	**2,626**	**$**	**2,326**	**$**	**(300)**
Security & Fire Alarm System		2,500		2,200		(300)
FSA Plan		126		126		-
Contractual Services	**$**	**5,045**	**$**	**3,806**	**$**	**(1,239)**
Adobe		420		420		-
Canva		600		700		100
Constant Contact		600		840		240
Cloud Storage		-		36		36
Cable/Internet Services		1,700		-		(1,700)
Sprinklers Inspection		-		860		860
Fire Extinguishers Inspection		1,725		950		(775)
Utilities-Telephone	**$**	**4,700**	**$**	**4,700**	**$**	**-**
Utilities-Water & Electric	**$**	**21,550**	**$**	**22,790**	**$**	**1,240**
Printing	**$**	**750**	**$**	**750**	**$**	**-**
Advertising	**$**	**3,100**	**$**	**3,100**	**$**	**-**
Repairs & Maintenance - External	**$**	**5,000**	**$**	**5,000**	**$**	**-**
Equipment Rental	**$**	**2,000**	**$**	**-**	**$**	**(2,000)**
Travel - Training	**$**	**3,075**	**$**	**3,340**	**$**	**(235)**
Memberships, Dues & Licenses	**$**	**1,085**	**$**	**1,138**	**$**	**(840)**
Liability Insurance	**$**	**2,607**	**$**	**2,853**	**$**	**246**
Total Contractual	**$**	**51,538**	**$**	**49,803**	**$**	**(3,128)**
TOTAL COMMUNITY CENTER	**$**	**65,188**	**$**	**62,903**	**$**	**(3,678)**
Improvements Other than Building	**$**	**-**	**$**	**160,000**	**$**	**160,000**
Restrooms		-		160,000		160,000
TOTAL COMMUNITY CENTER (w/capital)	**$**	**65,188**	**$**	**222,903**	**$**	**156,322**

Community Center Fund – Capital Outlay

ITEM 01 · COMMUNITY CENTER FUND

Bathroom Renovation — Conference Center

Total Cost
$160,000

DESCRIPTION	Full replacement and renovation of the restroom facilities at the Leon Valley Conference Center.
BENEFIT	The Conference Center restrooms have exceeded their useful service life and require full renovation to meet modern standards. Updated bathroom facilities will significantly improve the guest experience for event attendees, support higher facility rental rates, increase bookings, and ensure the Conference Center remains competitive as a premier event venue in the Leon Valley community.

ACQUISITION YEAR	PURCHASE TYPE	QTY.	FY 2027 TOTAL
Variable	Replacement	1	$160,000

TOTAL CAPITAL OUTLAY – COMMUNITY CENTER $160,0000

Street Maintenance Tax Fund

FY 2027 Proposed Budget

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$1,751,192**	**$1,524,563**	**$1,524,563**	**$1,771,090**
Revenues				
Street Sales Taxes	832,349	805,727	805,727	805,727
Interest	59,203	40,800	40,800	41,616
Total Revenue	891,552	846,527	846,527	847,343
Other Financing Uses				
Transfer from General Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL RESOURCES	**$ 2,642,744**	**$ 2,371,090**	**$2,371,090**	**$ 2,618,433**
Expenditures				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	1,118,181	4,681,299	600,000	2,618,433
Total Expenditures	1,118,181	4,681,299	600,000	2,618,433
TOTAL EXPENDITURES	**$ 1,118,181**	**$ 4,681,299**	**$ 600,000**	**$ 2,618,433**
ENDING FUND BALANCE	**$ 1,524,563**	**$ (2,310,209)**	**$ 1,771,090**	**$ -**

Special Revenue Funds

FY 2027 Proposed Budget

Special Revenue Funds

Fund	Beginning Balance	Revenue	Expenditures	Ending Balance
Grant Fund (LEOSE)	$6,905	$5,412	$12,317	$0
Court Building Security Fund	107,007	7,040	7,040	107,007
Child Safety Fund	96,833	12,481	22,832	86,481
Municipal Court Technology	79,924	21,530	17,000	84,454
Debt Service	596,898	699,993	685,288	611,603
Police Forfeiture	1,059,933	11,548	168,448	903,033

LEOSE Fund

FUND INFORMATION

ADMINISTERING AGENCY

TX Comptroller of Public Accounts

State mandated allocation program

BENEFETING DEPARTMENT

Leon Valley Police Department

Law Enforcement Continuing Education

LEGAL AUTHORITY

Senate Bill 1135 · 74th Texas Legislature

Senate Bill 1135, passed by the 74th Texas Legislature, directs the Comptroller of Public Accounts to make an annual allocation from the Law Enforcement Officer Standards and Education (LEOSE) account to qualified law enforcement agencies. Twenty percent of the account is allocated equally among qualified agencies. The remaining eighty percent is allocated based on the number of eligible law enforcement positions each agency had as of January 1 of the preceding calendar year.

FUND PURPOSE

Funds must only be spent on expenses related to the continuing education of qualified law enforcement personnel. This program includes funds for the Leon Valley Police Department to support officer training, professional development, and continuing education requirements.

ELIGIBLE EXPENSES

- Tuition and registration fees for continuing education courses.
- Subscriptions to professional publications and resources
- Equipment related to continuing education (e.g., technology, tools)
- Travel expenses related to qualifying education and training events

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$9,838**	**$9,887**	**$9,887**	**$6,905**
Revenues				
LEOSE Grant	5,445	5,412	5,412	5,412
Total Revenue	5,445	5,412	5,412	5,412
TOTAL RESOURCES	**$ 15,283**	**$ 15,299**	**$ 15,299**	**$ 12,317**
Expenditures				
Contractual Services	5,396	8,394	8,394	12,317
TOTAL EXPENDITURES	**$ 5,396**	**$ 8,394**	**$ 8,394**	**12,317**
ENDING FUND BALANCE	**$ 9,887**	**$ 6,905**	**$ 6,905**	**$ -**

Leose Fund · Expenditures Detail

$12,317

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
CONTRACTUAL SERVICES				
Travel	5,396	8,394	8,394	12,317
TOTAL EXPENDITURES	**$ 5,396**	**$ 8,394**	**$ 8,394**	**$ 12,317**

Court Building Security Fund

FUND INFORMATION

REVENUE SOURCE

$4.90 Court Security Fee

Collected per non jailable misdemeanor conviction

BENEFETING DEPARTMENT

Municipal Court

Court Building Security Operations

LEGISLATIVE UPDATE

Effective May 29, 2025 · Art. 102.0175 · Texas Code of Criminal Procedure

The Texas Legislature consolidated the Municipal Court Building Security Fee and Municipal Court Technology Fee for cities with populations under 100,000. As a result:

Fees collected prior to May 29, 2025 remain restricted within their original funds.

Beginning May 29, 2025, new collections are deposited into the Consolidated Municipal Court Building Security and Technology Fund.

This fund will remain active until existing restricted balances are fully expended in accordance with statutory requirements.

FUND PURPOSE

This fund is used to account for security fee proceeds received through Municipal Court operations. Security fee proceeds can only be used to finance the direct cost of security personnel, services, and items directly related to buildings that house the operations of municipal courts.

ELIGIBLE EXPENSES

- X-ray machines
- Walkthrough metal detectors
- Electronic locking and surveillance equipment
- Locks, chains, alarms, or similar security devices including bullet-proof glass.
- Warrant officers and related equipment.
- Handheld metal detectors
- Identification cards and systems
- Video teleconferencing systems, personnel, signage, confiscated weapon inventory and tracking systems
- Continuing education on security issues for court and security personnel

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$89,701**	**$102,007**	**$102,007**	**$107,007**
Revenues				
MC Building Security Fees	10,107	13,000	13,000	5,000
Interest	2,199	2,040	2,000	2,040
Total Revenue	12,306	15,040	15,000	7,040
TOTAL RESOURCES	**$102,007**	**$117,047**	**$ 117,007**	**$ 114,047**
Expenditures				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	-	10,000	10,000	7,040
Capital Outlay	-	-	-	-
Total Expenditures	-	10,000	10,000	7,040
TOTAL EXPENDITURES	**$ -**	**$ 10,000**	**$ 10,000**	**$ 7,040**
ENDING FUND BALANCE	**$102,007**	**$107,047**	**$ 107,007**	**$ 107,007**

Court Building Security Fund · Expenditures Detail

$7,040

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	-	-	-	-
Retirement Plan	-	-	-	-
Group Insurance	-	-	-	-
Worker Compensation	-	-	-	-
Liability Insurance	-	-	-	-
Overtime	-	-	-	-
Social Security	-	-	-	-
Special Pay	-	-	-	-
Longevity Pay	-	-	-	-
Total Personnel Services	-	-	-	-
CONTRACTUAL SERVICES				
Professional Services	-	10,000	10,000	7,040
Total Contractual Services	-	10,000	10,000	7,040
TOTAL EXPENDITURES	**$ -**	**$ 10,000**	**$ 10,000**	**$ 7,040**

Child Safety Fund

FUND INFORMATION

REVENUE SOURCE
$25 Court Fee
Per qualifying traffic & school zone conviction

PRIMARY USE
School Crossing Guard
Safe Passage for Children in Leon Valley

LEGAL AUTHORITY

Article 102.014(c) & 102.014(g) · Texas Code of Criminal Procedure

Article 102.014(c) requires a person to pay $25.00 when convicted of an offense under Subtitle C, Title 7 of the Transportation Code, when the offense occurs within a school crossing zone, passing a school bus, parent contributing to nonattendance, and some city ordinance parking violations. Article 102.014(g) instructs that the money collected must be used for a school crossing guard program if the municipality operates one.

FUND PURPOSE

The Child Safety Fund Program is dedicated to safeguarding children's well-being as they navigate busy streets within Leon Valley. The department deploys school crossing guards who serve as guardians, ensuring the safe passage of children across streets and intersections.

USE OF SURPLUS FUNDS

If the money received from fines exceeds the amount necessary to fund the school crossing guard program, the municipality may use surplus funds for the following:

- Deposit the additional money in an interest bearing account.
- Expend the additional money for programs designed to enhance child safety, health, or nutrition — including child abuse prevention and intervention, youth diversion, and drug and alcohol abuse prevention.
- Expend the additional money for programs designed to enhance public safety and security.

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$78,603**	**$93,167**	**$93,167**	**$96,833**
Revenues				
MC Child Safety Fees	18,475	10,400	10,400	10,400
Interest	2,300	2,081	2,040	2,081
Total Revenue	20,775	12,481	12,440	12,481
Other Funding Sources				
Fund Balance	-	-	-	-
Total Other Funding Sources	-	-	-	-
TOTAL RESOURCES	**$ 99,378**	**$105,648**	**$ 105,607**	**$ 109,314**
Expenditures				
Personnel Services	6,211	7,774	7,774	21,832
Supplies	-	-	-	-
Contractual Services	-	1,000	1,000	1,000
Capital Outlay	-	-	-	-
Total Expenditures	6,211	8,774	8,774	22,832
Other Financing Uses				
Transfer to Capital	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL EXPENDITURES	**$ 6,211**	**$ 8,774**	**$ 8,774**	**$ 22,832**
ENDING FUND BALANCE	**$ 93,167**	**$ 96,874**	**$ 96,833**	**$ 86,481**

Child Safety Fund · Expenditures Detail $22,832

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	5,640	5,760	5,760	17,280
Retirement Plan	-	-	-	-
Group Insurance	-	-	-	-
Worker Compensation	-	1,035	1,035	2,154
Liability Insurance	-	-	-	-
Social Security	441	479	479	1,398
Clothing Allowance	-	500	500	1,000
Longevity	130	-	-	-
Total Personnel Services	6,211	7,774	7,774	21,832
CONTRACTUAL SERVICES				
Contractual Services	-	1,000	1,000	1,000
Total Contractual Services	-	1,000	1,000	1,000
TOTAL EXPENDITURES	**$ 6,211**	**$ 8,774**	**$ 8,774**	**$ 22,832**

Municipal Court Technology Fund

FUND INFORMATION

REVENUE SOURCE
$4.00 Court Technology Fee
Per non-jailable misdemeanor conviction

BENEFETING DEPARTMENT
Municipal Court
Court technology & systems maintenance

LEGISLATIVE UPDATE

Effective May 29, 2025 · Art. 102.0175 · Texas Code of Criminal Procedure

The Texas Legislature consolidated the Municipal Court Building Security Fee and Municipal Court Technology Fee for cities with populations under 100,000. As a result:

Fees collected prior to May 29, 2025 remain restricted within their original funds.

Beginning May 29, 2025, new collections are deposited into the Consolidated Municipal Court Building Security and Technology Fund.

This fund will remain active until existing restricted balances are fully expended in accordance with statutory requirements.

FUND PURPOSE

The Court Technology Fund is used to enhance and maintain technology within the Leon Valley Municipal Court system. Funds are used exclusively to purchase and maintain technological equipment and systems that improve court operations, increase efficiency, and enhance access to justice for all citizens who interact with the Municipal Court.

ELIGIBLE EXPENSES

- Computer systems
- Computer hardware
- Imaging systems
- Electronic ticket writers
- Computer networks
- Computer software
- Electronic kiosks
- Docket management systems

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$61,966**	**$83,424**	**$83,424**	**$79,924**
Revenues				
MC Technology Fees	19,780	12,000	12,000	20,000
Interest	1,678	1,530	1,500	1,530
Total Revenue	21,458	13,530	13,500	21,530
TOTAL RESOURCES	**$ 83,424**	**$ 96,954**	**$ 96,924**	**$ 101,454**
Expenditures				
Personnel Services	-	-	-	-
Supplies	-	-	-	8,500
Contractual Services	-	17,000	17,000	8,500
Capital Outlay	-	-	-	-
Total Expenditures	-	17,000	17,000	17,000
TOTAL EXPENDITURES	**$ -**	**$ 17,000**	**$ 17,000**	**$ 17,000**
ENDING FUND BALANCE	**$ 83,424**	**$ 79,954**	**$ 79,924**	**$ 84,454**

Court Technology Fund · Expenditures Detail $17,000

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
SUPPLIES				
Misc. Supplies	-	-	-	8,500
Total Supplies	-	-	-	8,500
CONTRACTUAL SERVICES				
Contractual Services	-	17,000	17,000	8,500
Total Contractual Services	-	17,000	17,000	8,500
TOTAL EXPENDITURES	**$ -**	**$ 17,000**	**$ 17,000**	**$ 17,000**

COURT TECHNOLOGY FUND

{Section}.31.

	FY2026	FY2027	VARIANCE
Supplies	**$ -**	**$ 8,500**	**$ 8,500**
Misc. Supplies	-	8,500	8,500
Total Supplies	**$ -**	**$ 8,500**	**$ 8,500**
Contractual Services	**$ -**	**$ 8,500**	**$ 8,500**
Incode (Tyler Technologies) - Court Brazos	-	8,500	8,500
Total Contractual	**$ -**	**$ 8,500**	**$ 8,500**
TOTAL COURT TECHNOLOGY FUND	**$ -**	**$ 17,000**	**$ 17,000**

Debt Fund

The Debt Service Fund is used to account for the accumulation of resources for and the payment of principal and interest on general long-term debt of the City other than revenue bonds. An ad valorem property tax rate is calculated by the City annually. Property taxes are levied on January 1 each year on all taxable property within the City.The taxes become payable on October 1 following the levy date and delinquent on February 1 of the subsequent year. The annual tax levy must be sufficient in amount to meet current year debt payment requirements.

Issue	Outstanding as of 09/30/25
2021 Refunding Bond	$3,570,000
2016 Certificates of Obligation	$1,590,000

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$577,210**	**$581,247**	**$581,247**	**$596,898**
Revenues				
Ad Valorem Taxes	562,609	580,451	580,451	580,099
Interest	22,628	15,300	15,300	15,606
Total Revenue	585,237	595,751	595,751	595,705
Other Funding Sources				
Transfers in from Other Funds	-	106,075	106,075	104,288
Total Other Funding Sources	-	106,075	106,075	104,288
TOTAL RESOURCES	**$ 1,162,447**	**$1,283,073**	**$1,283,073**	**$ 1,296,891**
Expenditures				
Principal	460,000	525,000	525,000	540,000
Interest	120,900	158,175	158,175	142,288
Fees	300	3,000	3,000	3,000
Total Expenditures	581,200	686,175	686,175	685,288
TOTAL EXPENDITURES	**$ 581,200**	**$ 686,175**	**$ 686,175**	**$ 685,288**
ENDING FUND BALANCE	**$ 581,247**	**$ 596,898**	**$ 596,898**	**$ 611,603**

Debt Fund · Expenditures Detail $685,288

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
DEBT SERVICE				
Principal - 2016 CO	-	55,000	55,000	55,000
Interest - 2016 CO	-	51,075	51,075	49,288
Principal - 2021 Refunding GO	460,000	470,000	470,000	485,000
Interest - 2021 Refunding GO	120,900	107,100	107,100	93,000
Paying Agent Fee	300	3,000	3,000	3,000
TOTAL EXPENDITURES	**$581,200**	**$686,175**	**$ 686,175**	**$685,288**

Police Forfeiture Fund

FUND INFORMATION

REVENUE SOURCE

Criminal Assets Forfeitures

Assets seized through lawful law enforcement means

BENEFETING DEPARTMENT

Leon Valley Police Department

Law enforcement purposes only

LEGISLATIVE UPDATE

Texas Code of Criminal Procedure · Chapter 59 · Asset Forfeiture

As mandated by state law, this fund provides a dedicated repository for allocating and utilizing assets seized through lawful means. Operating within strict regulatory frameworks, the fund ensures compliance with legal obligations, safeguarding against misuse or misappropriation of seized assets.

FUND PURPOSE & MISSION

This fund serves as a vital mechanism for the transparent and accountable management of proceeds derived from criminal asset forfeitures. It stands as a testament to the City's commitment to uphold the principles of justice and integrity within law enforcement operations.

The mission of the Police Forfeiture Fund is twofold: firstly, to responsibly manage and allocate seized assets in accordance with legal statutes, and secondly, to utilize these resources exclusively for law enforcement purposes. Through prudent fiscal management and transparent accounting practices, the fund facilitates the enhancement of law enforcement capabilities.

ELIGIBLE USES

- Equipment upgrades for law enforcement operations
- Community outreach efforts supporting public safety
- Officer training programs and professional development
- Initiatives advancing law enforcement objectives and capabilities

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
BEGINNING FUND BALANCE	**$1,058,032**	**$1,008,320**	**$1,008,320**	**$1,059,933**
Revenues				
Seizures	136,713	-	202,916	-
Interest	20,672	11,322	11,322	11,548
Miscellaneous	8,500	-	-	-
Total Revenue	165,885	11,322	214,238	11,548
TOTAL RESOURCES	**$1,223,917**	**$1,019,642**	**$1,222,558**	**$ 1,071,482**
Expenditures				
Personnel Services	-	95,625	95,625	95,615
Supplies	3,010	-	-	-
Contractual Services	1,687	4,607	2,000	4,833
Capital Outlay	210,900	65,000	65,000	68,000
Total Expenditures	215,597	165,232	162,625	168,448
Other Financing Uses				
Transfer to Capital	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL EXPENDITURES	**$ 215,597**	**$ 165,232**	**$ 162,625**	**$ 168,448**
ENDING FUND BALANCE	**$1,008,320**	**$ 854,410**	**$1,059,933**	**$ 903,034**

FY 2027 Budget Total

Forfeiture Fund · Expenditures Detail

$168,448

	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
PERSONNEL SERVICES				
Salaries	-	61,879	61,879	62,777
Retirement Plan	-	13,174	13,174	12,810
Group Insurance	-	10,927	10,927	10,927
Worker Compensation	-	1,035	1,035	1,078
Overtime	-	-	-	-
Social Security	-	5,009	5,009	5,028
Clothing Allowance	-	1,000	1,000	1,000
Special Pay	-	1,170	1,170	1,170
Certification Pay	-	1,430	1,430	780
Longevity Pay	-	-	-	45
Total Personnel Services	-	95,625	95,625	95,615
SUPPLIES				
Operating Supplies	3,010	-	-	-
Total Supplies	3,010	-	-	-
CONTRACTUAL SERVICES				
Professional Services	-	-	-	-
Contractual Services	1,687	2,000	2,000	1,980
Liability Insurance	-	2,607	-	2,853
Total Contractual Services	1,687	4,607	2,000	4,833
CAPITAL OUTLAY				
Vehicles	210,900	65,000	65,000	68,000
Other Machinery & Equipment	-	-	-	-
Total Capital Outlay	210,900	65,000	65,000	68,000
TOTAL EXPENDITURES	**$ 215,597**	**$ 165,232**	**$ 162,625**	**$ 168,448**

Personnel

FY 2027 Proposed Budget

Personnel — Salaries & Longevity

Salaries Adjusted to Salary Scale

Salaries have been adjusted to based salary scale and 1.5% COLA.

Longevity Pay

Funds longevity pay for all qualifying full-time City employees.

Longevity Payment Schedule

Paid annually in November.

Personnel — Benefits

Benefits Program — No Increase

The proposed budget includes funding for the City's Medical, Dental and Life Insurance Program providing coverage with no increase.

- The program provides medical insurance to employees at no cost
- Dependent insurance cost is paid for by the employee

Retirement Funding — 19.49% Effective January 1, 2027

Funds the retirement at 19.49% effective January 1, 2027.

Salary Allocations

Salary Allocations									
Department	General Fund	Enterprise Fund			Economic Dev.	Community Center Fund	RLC Fund	Crime Control Fund	Child Safety Fund
		Water	Sewer	Storm Water					
Court (4 Employees)									
Municipal Court Clerk	-	-	-	-	-	-	100%	-	-
Deputy Court Clerk	-	-	-	-	-	-	100%	-	-
Sr. Court Clerk	40%	20%	20%	-	-	-	20%	-	-
Court Administrator	40%	20%	20%	-	-	-	20%	-	-
Finance (3 Employees)									
Receptionist	30%	20%	20%	10%	-	-	20%	-	-
Assistant Finance Director	30%	20%	20%	10%	-	-	20%	-	-
Finance Director	30%	20%	20%	10%	-	-	20%	-	-
City Manager (4 Employees)									
City Manager	25%	15%	15%	5%	40%	-	-	-	-
City Secretary	60%	15%	15%	10%	-	-	-	-	-
HR Manager	40%	25%	25%	10%	-	-	-	-	-
Exec. Asst. to CM	40%	25%	25%	10%	-	-	-	-	-
IT (1 Employee)									
	0%	0%	0%					-	-
Police (31 Employees)									
PD Admin	100%	-	-	-	-	-	-	-	-
Police Chief	75%	-	-	-	-	-	25%	-	-
Assistant Police Chief	25%	-	-	-	-	-	25%	50%	-
Lieutenant (Admin)	100%	-	-	-	-	-	-	-	-
Patrol Sergeant	100%	-	-	-	-	-	-	-	-
Patrol Sergeant	100%	-	-	-	-	-	-	-	-
DEA Task Force/Detective	100%	-	-	-	-	-	-	-	-
DEA Task Force/Detective	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer/Property Room	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Detective/CID	100%	-	-	-	-	-	-	-	-
Detective/CID	100%	-	-	-	-	-	-	-	-
Detective/CID	100%	-	-	-	-	-	-	-	-
Patrol Corporal	100%	-	-	-	-	-	-	-	-
Patrol Corporal	100%	-	-	-	-	-	-	-	-
Patrol Corporal	100%	-	-	-	-	-	-	-	-
#REF!	#REF!	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Patrol Officer	100%	-	-	-	-	-	-	-	-
Code & Animal Control (2 Employees)									
Animal/Code Control Officer	100%	-	-	-	100%	-	-	-	-
Code/Anm Enforcement Officer	100%	-	-	-	100%	-	-	-	-
Fire (30.5 Employees)									
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Assistant Fire Chief	100%	-	-	-	-	-	-	-	-
Lieutenant	100%	-	-	-	-	-	-	-	-
Captain	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Captain/Deputy Fire Marshall	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Fire Chief	100%	-	-	-	-	-	-	-	-
Captain	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Lieutenant	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Fire Engineer	100%	-	-	-	-	-	-	-	-
Captain	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Fire Engineer	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Lieutenant	100%	-	-	-	-	-	-	-	-
FD Admin	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-
Firefighter/Paramedic	100%	-	-	-	-	-	-	-	-

Salary Allocations									
Department	General Fund	Enterprise Fund			Economic Dev.	Community Center Fund	RLC Fund	Crime Control Fund	Child Safety Fund
		Water	Sewer	Storm Water					
Public Works (21 Employees)									
PW Director	35%	25%	25%	15%	-	-	-	-	-
Assistant PW Director	35%	25%	25%	15%	-	-	-	-	-
Construction Foreman	40%	25%	25%	10%	-	-	-	-	-
Construction Crewman Leader	40%	25%	25%	10%	-	-	-	-	-
Construction Crewman	40%	25%	25%	10%	-	-	-	-	-
Construction Crewman	40%	25%	25%	10%	-	-	-	-	-
Superintendent	80%	-	-	10%	-	-	-	-	-
Maintenance Crewleader	80%	-	-	10%	-	-	-	-	-
Maintenance Laborer	80%	-	-	10%	-	-	-	-	-
Maintenance Laborer	80%	-	-	10%	-	-	-	-	-
Maintenance Manager	80%	-	-	10%	-	-	-	-	-
Maintenance Laborer	80%	15%	-	-	-	-	-	-	-
Maintenance Laborer	80%	20%	-	-	-	-	-	-	-
Maintenance Laborer	40%	25%	25%	10%	-	-	-	-	-
Maintenance Laborer	40%	25%	25%	10%	-	-	-	-	-
Maintenance Crewleader	90%	-	-	10%	-	-	-	-	-
Maintenance Laborer	80%	-	-	20%	-	-	-	-	-
Maintenance Laborer	90%	-	-	10%	-	-	-	-	-
Maintenance Laborer	90%	-	-	10%	-	-	-	-	-
Fleet Foreman/Mechanic	50%	20%	20%	10%	-	-	-	-	-
Maintenance Laborer	80%	20%	-	-	-	-	-	-	-
Planning & Zoning (2 Employees)									
Planning Tech	100%	-	-	-	-	-	-	-	-
Planning Director	75%	10%	10%	5%	-	-	-	-	-
Library (7 Employees)									
Asst. Library Director	100%	-	-	-	-	-	-	-	-
Library Assistant II	100%	-	-	-	-	-	-	-	-
Library Aid - PT	100%	-	-	-	-	-	-	-	-
Library Director	100%	-	-	-	-	-	-	-	-
Library Assistant I PT	100%	-	-	-	-	-	-	-	-
Library Technician	100%	-	-	-	-	-	-	-	-
Library Assistant I PT	100%	-	-	-	-	-	-	-	-
Water System (5 Employees)									
Water Utility Billing Admin.	-	80%	20%	-	-	-	-	-	-
Laborer - W/S	-	80%	20%	-	-	-	-	-	-
Foreman - Utilities	-	80%	20%	-	-	-	-	-	-
Laborer - W/S	-	80%	20%	-	-	-	-	-	-
Crew Leader - W/S	-	80%	20%	-	-	-	-	-	-
OVERTIME	-	100%	-	-	-	-	-	-	-
OVERTIME	-	-	100%	-	-	-	-	-	-
OVERTIME	-	-	-	100%	-	-	-	-	-
Red Light Camera (6 Employees)									
Detective	-	-	-	-	-	-	100%	-	-
Patrol Officer	-	-	-	-	-	-	100%	-	-
RLC Officers	-	-	-	-	-	-	100%	-	-
Patrol Sergeant	-	-	-	-	-	-	100%	-	-
Lieutenant (Patrol CID)	-	-	-	-	-	-	100%	-	-
RLC Officers	-	-	-	-	-	-	100%	-	-
Impound Lot (1 Employee)									
Detective/Impound Lot	100%	-	-	-	-	-	-	-	-
Economic Development (1 Employee)									
Executive / ED Manager	100%	-	-	-	-	-	-	-	-
Crime Control (2 Employees)									
Patrol Officer	-	-	-	-	-	-	-	100%	-
CID Sergeant	-	-	-	-	-	-	-	100%	-
Child Safety (1 Employee)									
Crossing Guard	-	-	-	-	-	-	-	-	100%
Community Center (1 Employee)									
Community Relations Director	-	-	-	-	75%	25%	-	-	-
Forfeiture (1 Employee)									
Patrol Officer	100%	-	-	-	-	-	-	-	-

Personnel — Holiday Schedule

Christmas Holidays — City is Closed

- Thursday, December 24 to Monday, January 4
  - **The City will Reopen Monday, January 4**

Next Steps

FY 2027 Proposed Budget

Next Steps

Budget Public Hearing and Formal Adoption

September 1st, 2026

Tax Rate Public Hearing and Formal Adoption

September 15th, 2026

FY 2027 PROPOSED ANNUAL OPERATING BUDGET