

City of Leon Valley May 2025 Financial Report

Carol Goering

Finance Director
City Council Meeting

July 15, 2025



City of Leon Valley

Monthly Financial

May 2025

General Fund

Target Percentage 66.66%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Ad Valorem	\$ 5,761,580	\$ 5,377,840	93.3%	\$ 5,127,779	93.7%
Sales Taxes	3,752,505	1,884,858	50.2%	1,890,045	49.9%
Franchise Taxes	998,900	516,386	51.7%	491,213	49.0%
Licenses, Permits, Fees & Fines	1,590,635	1,314,356	82.6%	811,386	65.6%
Interest Income	430,313	278,995	64.8%	293,922	93.0%
Miscellaneous Revenue	1,789,396	2,053,283	114.7%	239,461	25.5%
Transfers In	2,318,930	1,729,644	74.6%	2,133,856	100.0%
Total Revenue	\$ 16,642,259	\$ 13,155,363	79.0%	\$ 10,987,662	69.9%

EXPENDITURES

Municipal Court	\$ 427,642	\$ 292,568	68.4%	\$ 262,667	61.6%
Finance	498,204	281,678	56.5%	288,730	62.0%
Council & Manager	1,051,606	615,037	58.5%	646,035	54.1%
Information Technology	448,774	358,071	79.8%	241,124	76.4%
Police	3,834,110	2,211,543	57.7%	2,153,301	60.8%
Impound Lot	158,818	112,574	70.9%	96,846	48.1%
Fire	4,293,553	2,461,710	57.3%	2,195,997	56.3%
Public Works	2,693,644	1,607,388	59.7%	1,465,260	52.8%
Planning and Zoning	1,060,463	331,407	31.3%	310,158	47.7%
Economic Development	664,359	208,137	31.3%	190,280	37.0%
Special Events	175,097	42,198	24.1%	25,382	17.3%
Parks & Recreation	2,689,639	318,341	11.8%	204,202	6.47%
Library	555,067	343,351	61.9%	315,426	53.4%
Transfers Out	-	-	0.0%	-	0.0%
Total Expenditures	\$ 18,550,976	\$ 9,184,003	49.5%	\$ 8,395,408	47.0%



**City of Leon Valley
Monthly Financial
May 2025**

General Fund

MISC REVENUE BREAKDOWN:	2025 BUDGET	YTD ACTUALS	
Miscellaneous	\$ 317,328	\$ 115,343	36.3%
Sales of Surplus Property	10,000	1,916,003	160.0%
ASPP Grant	20,000	-	0.0%
Hike and Bike Grant	1,260,312	-	0.0%
DEA Reimbursement	50,000	-	0.0%
Insurance Proceeds	50,000	16,108	32.2%
Library Grant	6,756	668	9.9%
Fire Grant	50,000	5,161	10.3%
PD Grants	25,000	-	0.0%
Total Miscellaneous	\$ 1,789,396	\$ 2,053,283	99.5%



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Water/Sewer/Storm Water Fund

Target Percentage 66.66%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Water Sales	\$ 2,113,000	\$ 1,269,451	60.1%	\$ 1,114,545	54.2%
Sewer Sales	2,508,000	1,625,943	64.8%	1,574,255	62.6%
Storm Water	560,000	330,982	59.1%	329,422	56.8%
Connection & Platting	2,250	2,100	93.3%	125	35.7%
Customer Fees	69,600	50,207	72.1%	46,654	67.7%
Tapping Fees	10,000	10,143	101.4%	3,886	38.9%
Interest Income	171,666	132,731	77.3%	140,057	280.1%
Miscellaneous Revenue	1,300,500	10,648	0.8%	347,351	805.6%
Total Revenue	\$ 6,735,016	\$ 3,432,205	51.0%	\$ 3,556,295	66.8%

EXPENDITURES

Water System *	3,366,607	2,090,798	62.1%	650,014	23.4%
Sewer System	3,213,283	1,084,070	33.7%	1,564,254	46.5%
Storm Water	845,605	91,902	10.9%	376,400	28.0%
Other Sources/Uses	1,361,401	1,253,538	92.1%	1,261,628	79.4%
Total Expenditures	\$ 8,786,896	\$ 4,520,308	51.4%	\$ 3,852,296	42.4%

* Water rights are being paid a portion from revenue and the reserves for water supply and water supply impact



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Water/Sewer/Storm Water Fund

MISC REVENUE BREAKDOWN:	2025 BUDGET		YTD ACTUALS	
Miscellaneous	\$	500	\$	- 0.0%
Grant - Bexar County		1,300,000		- 0.0%
Total Miscellaneous	\$	1,300,500	\$	- 0.0%

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Community Center Fund

Target Percentage 66.66%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Hotel/Motel Taxes	\$ 80,000	27,306	60.8%	35,492	42.3%
Short Term - Rentals	-	21,334	0.0%	-	0.0%
RENTAL FEES					
Community Center	48,650	38,065	78.2%	23,525	49.1%
Conference Center	17,767	15,203	85.6%	18,884	115.5%
Interest Income	14,943	7,408	49.6%	8,405	116.7%
Transfers in	-	-	0.0%	-	0.0%
Total Revenue	\$ 161,360	\$ 109,316	67.7%	\$ 86,306	55.5%

EXPENDITURES					
Personnel	\$ 93,285	\$ 61,475	65.9%	\$ 58,204	65.2%
Supplies	11,725	373	3.2%	1,853	23.2%
Contractual	50,101	21,583	43.1%	26,841	45.2%
Capital Outlay	12,000	10,116	84.3%	1,711	2.4%
Total Expenditures	\$ 167,111	\$ 93,548	56.0%	\$ 88,609	38.8%



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Economic/Community Development

Target Percentage 66.66%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Sales Tax Revenues	\$ 411,086	\$ 207,215	50.4%	\$ 204,797	50.1%
Interest Income	20,313	14,118	69.5%	16,017	145.6%
Total Revenues	\$ 431,399	\$ 221,333	51.3%	\$ 220,814	52.5%

EXPENDITURES					
Personnel	\$ 182,781	\$ 106,111	58.1%	\$ 90,594	52.6%
Supplies	13,475	11,965	88.8%	8,114	70.7%
Contractual	236,768	48,591	20.5%	91,572	28.2%
Capital Outlay	231,335	41,469	17.9%	-	0.0%
Total Expenditures	\$ 664,359	\$ 208,137	31.3%	\$ 190,280	37.0%



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Impound Lot

Target Percentage 66.66%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Impound Lot Fees	\$ 118,700	\$ 82,410	69.4%	\$ 62,260	62.3%
Auctions	106,000	37,441	35.3%	52,923	81.4%
Total Revenues	\$ 224,700	\$ 119,851	53.3%	\$ 115,183	65.5%

EXPENDITURES

Personnel	\$ 127,548	\$ 86,634	67.9%	\$ 81,884	66.8%
Supplies	3,300	1,051	31.9%	590	31.0%
Contractual	10,072	6,990	69.4%	6,735	67.4%
Capital	17,898.00	17,898	100.0%	7,638	11.4%
Total Expenditures	\$ 158,818	\$ 112,574	70.9%	\$ 96,846	48.1%



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Red Light Cameras (RLC)

Target Percentage 66.66%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Red Light Camera Fines	\$ 2,080,051	\$ 1,187,983	57.1%	\$ 1,624,263	85.7%
Late Fees/Court Costs	200,000	96,180	48.1%	122,591	61.3%
Interest Income	37,740	23,861	63.2%	26,521	106.1%
Miscellaneous Revenue	-	-	0.0%	-	0.0%
Transfers in	-	-	0.0%	-	0.0%
Total Revenues	\$ 2,317,791	\$ 1,308,023	56.4%	\$ 1,773,375	83.6%

EXPENDITURES

Red Light Cameras (Tier 1)

Personnel (6 employees)	\$ 664,154	\$ 425,920	64.1%	\$ 411,462	64.1%
Supplies	8,550	1,909	22.3%	-	0.0%
Contractual	907,820	498,596	54.9%	498,686	56.2%
Transfers	370,264	370,264	100.0%	342,558	100%
Total Tier One	\$ 1,950,788	\$ 1,296,689	66.5%	\$ 1,252,706	66.8%

Traffic Safety (Tier 2)

Personnel (2 employees)	\$ 217,831	\$ 98,223	45.1%	\$ 130,265	43.7%
Supplies	37,725	7,057	18.7%	350	3.6%
Contractual	78,983	35,375	44.8%	6,664	12.34%
Capital Outlay	244,465	196,699	80.5%	188,448	31.8%
Total Tier Two	\$ 579,004	\$ 337,353	58.3%	\$ 325,727	34.1%

UNAUDITED

RLC Fines Revenue	1,187,983	
RLC Expenditures	(926,425)	
RLC Personnel Transfers YTD	(246,843)	
	14,715	Of this 50% goes to the city the other 50% goes to the state
City 50% Revenue (Loss)	7,358	This is the 50% that comes to the city
Late Fees Revenue	96,180	City keeps 100%
Interest Income Revenue	23,861	City keeps 100%
Traffic Safety Expenditures	(337,353)	
Total Net Fund Revenue (Loss)	(209,956)	



City of Leon Valley Fund Balances

Fund Balances as of 09/30/2024:

	General Fund	Red Light Camera	Debt Service Fund	Street Maintenance Tax Fund	Other Nonmajor Governmental Funds
Unassigned	6,832,000	-	-	-	-
Committed for Disaster Emergencies	1,000,000	-	-	-	-
Assigned:					
Economic Development	925,274	-	-	-	-
Tree Mitigation	391,475	-	-	-	-
Restricted:					
Public, Educational and Governmental	332,800	-	-	-	-
Other	7,237	-	-	-	-
Red Light Camera Traffic Safety	-	944,822	-	-	-
Debt Service	-	-	577,210	-	-
Street Maintenance	-	-	-	1,751,192	-
Crime Control and Prevention District	-	-	-	-	738,579
Federal Police Forfeitures	-	-	-	-	1,046,275
Community Center	-	-	-	-	294,008
Grants	-	-	-	-	9,838
Child Safety	-	-	-	-	78,603
State Police Forfeiture	-	-	-	-	11,757
Building Security	-	-	-	-	89,701
Court Technology	-	-	-	-	61,966



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