

City of Leon Valley July 2025 Financial Report

Carol Goering

Finance Director

City Council Meeting

August 19, 2025



City of Leon Valley Monthly Financial July 2025

General Fund

Target Percentage 83.33%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Ad Valorem	\$ 5,761,580	\$ 5,582,877	96.9%	\$ 5,437,276	99.4%
Sales Taxes	3,752,505	2,486,223	66.3%	2,481,020	65.5%
Franchise Taxes	998,900	530,145	53.1%	506,320	50.5%
Licenses, Permits, Fees & Fines	1,590,635	1,628,890	102.4%	1,046,345	84.5%
Interest Income	430,313	358,142	83.2%	392,175	124.0%
Miscellaneous Revenue	1,789,396	2,153,430	120.3%	484,042	42.0%
Transfers In	2,318,930	1,729,644	74.6%	2,133,856	100.0%
Total Revenue	\$ 16,642,259	\$ 14,469,350	86.9%	\$ 12,481,034	79.4%

EXPENDITURES

Municipal Court	\$ 427,642	\$ 359,109	84.0%	\$ 316,372	74.2%
Finance	498,204	349,109	70.1%	365,697	78.5%
Council & Manager	1,051,606	746,931	71.0%	805,384	67.4%
Information Technology	448,774	392,395	87.4%	280,654	88.9%
Police	3,834,110	2,673,467	69.7%	2,635,472	74.4%
Impound Lot	158,818	133,598	84.1%	107,726	53.5%
Fire	4,293,553	3,007,085	70.0%	2,826,600	72.5%
Public Works	2,693,644	1,947,456	72.3%	1,872,047	67.5%
Planning and Zoning	1,060,463	419,276	39.5%	412,591	63.5%
Economic Development	664,359	243,029	36.6%	254,670	49.5%
Special Events	175,097	157,056	89.7%	157,804	107.3%
Parks & Recreation	2,689,639	450,710	16.8%	355,472	11.27%
Library	555,067	421,995	76.0%	389,527	66.0%
Transfers Out	-	-	0.0%	-	0.0%
Total Expenditures	\$ 18,550,976	\$ 11,301,218	60.9%	\$ 10,780,017	60.3%



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

General Fund

MISC REVENUE BREAKDOWN:	2025 BUDGET	YTD ACTUALS	
Miscellaneous	\$ 317,328	\$ 198,940	62.7%
Sales of Surplus Property	10,000	1,923,320	233.2%
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	25,341	50.7%
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	\$ 2,153,430	120.3%



City of Leon Valley

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Water/Sewer/Storm Water Fund

Target Percentage 83.33%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Water Sales	\$ 2,113,000	\$ 1,714,001	81.1%	\$ 1,471,998	70.9%
Sewer Sales	2,508,000	2,082,799	83.0%	2,021,311	80.3%
Storm Water	560,000	327,081	58.4%	418,350	72.1%
Connection & Platting	2,250	2,550	113.3%	1,500	428.6%
Customer Fees	69,600	61,340	88.1%	57,986	84.1%
Tapping Fees	10,000	11,943	119.4%	21,371	213.7%
Interest Income	171,666	161,230	93.9%	172,481	345.0%
Miscellaneous Revenue	1,300,500	10,648	0.8%	358,852	878.2%
Total Revenue	\$ 6,735,016	\$ 4,371,591	64.9%	\$ 4,523,849	85.0%

EXPENDITURES

Water System *	3,366,607	2,289,973	68.0%	794,058	28.6%
Sewer System	3,213,283	1,606,253	50.0%	1,875,940	55.7%
Storm Water	845,605	109,569	13.0%	434,995	32.3%
Other Sources/Uses	1,361,401	1,253,538	92.1%	1,169,147	73.7%
Total Expenditures	\$ 8,786,896	\$ 5,259,333	59.9%	\$ 4,274,140	47.1%

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



**City of Leon Valley
Monthly Financial
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Water/Sewer/Storm Water Fund

MISC REVENUE BREAKDOWN:	2025 BUDGET	YTD ACTUALS	
Miscellaneous	\$ 500	\$ 10,648	2129.6%
Grant - Bexar County	1,300,000	-	0.0%
Total Miscellaneous	\$ 1,300,500	\$ 10,648	0.8%

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Community Center Fund

Target Percentage 83.33%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Hotel/Motel Taxes	\$ 80,000	42,191	99.0%	52,116	62.0%
Short Term - Rentals	-	37,041	0.0%	-	0.0%
RENTAL FEES					
Community Center	48,650	41,565	85.4%	30,503	63.7%
Conference Center	17,767	20,241	113.9%	22,463	137.4%
Interest Income	14,943	9,224	61.7%	10,543	146.4%
Transfers in	-	-	0.0%	-	0.0%
Total Revenue	\$ 161,360	\$ 150,261	93.1%	\$ 115,625	74.4%

EXPENDITURES					
Personnel	\$ 93,285	\$ 76,051	81.5%	\$ 72,569	81.2%
Supplies	11,725	661	5.6%	2,378	29.7%
Contractual	50,101	29,544	59.0%	32,626	55.0%
Capital Outlay	12,000	10,116	84.3%	11,287	15.7%
Total Expenditures	\$ 167,111	\$ 116,372	69.6%	\$ 118,860	52.0%



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Economic/Community Development

Target Percentage 83.33%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Sales Tax Revenues	\$ 411,086	\$ 273,529	66.5%	\$ 269,912	66.0%
Interest Income	20,313	17,577	86.5%	20,092	182.7%
Total Revenues	\$ 431,399	\$ 291,106	67.5%	\$ 290,004	61.1%

EXPENDITURES					
Personnel	\$ 182,781	\$ 131,126	71.7%	\$ 120,079	69.8%
Supplies	13,475	13,517	100.3%	10,206	88.9%
Contractual	236,768	54,767	23.1%	124,386	38.3%
Capital Outlay	231,335	43,620	18.9%	-	0.0%
Total Expenditures	\$ 664,359	\$ 243,029	36.6%	\$ 254,670	49.5%



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Impound Lot

Target Percentage 83.33%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Impound Lot Fees	\$ 118,700	\$ 108,750	91.6%	\$ 79,710	79.7%
Auctions	106,000	76,407	72.1%	80,574	124.0%
Total Revenues	\$ 224,700	\$ 185,157	82.4%	\$ 160,284	97.1%

EXPENDITURES					
Personnel	\$ 127,548	\$ 104,572	82.0%	\$ 99,578	81.3%
Supplies	3,300	1,061	32.1%	624	32.9%
Contractual	10,072	10,068	100.0%	8,716	87.2%
Capital	17,898.00	17,898	100.0%	(1,192)	-1.8%
Total Expenditures	\$ 158,818	\$ 133,598	84.1%	\$ 107,726	53.5%

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Red Light Cameras (RLC)

Target Percentage 83.33%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL	FY 2024 Y-T-D Actual
Red Light Camera Fines	\$ 2,080,051	\$ 1,507,671 72.5%	\$ 2,038,055 107.5%
Late Fees/Court Costs	200,000	123,508 61.8%	155,858 77.9%
Interest Income	37,740	26,964 71.4%	34,452 137.8%
Miscellaneous Revenue	-	70 0.0%	- 0.0%
Transfers in	-	- 0.0%	- 0.0%
Total Revenues	\$ 2,317,791	\$ 1,658,212 71.5%	\$ 2,228,365 105.1%

EXPENDITURES

(570,153)

Red Light Cameras (Tier 1)

Personnel (6 employees)	\$ 664,154	\$ 521,784 78.6%	\$ 499,013 77.7%
Supplies	8,550	2,560 29.9%	- 0.0%
Contractual	907,820	648,562 71.4%	573,078 64.6%
Transfers	370,264	370,264 100.0%	342,558 100%
Total Tier One	\$ 1,950,788	\$ 1,543,170 79.1%	\$ 1,414,649 75.5%

Traffic Safety (Tier 2)

Personnel (2 employees)	\$ 217,831	\$ 127,843 58.7%	\$ 178,438 59.8%
Supplies	37,725	19,950 52.9%	1,981 20.2%
Contractual	78,983	38,070 48.2%	18,669 34.6%
Capital Outlay	244,465	229,414 93.8%	322,911 54.5%
Total Tier Two	\$ 579,004	\$ 415,277 71.7%	\$ 521,999 54.7%

UNAUDITED

RLC Fines Revenue	1,507,671	
Expenditures (Personnel, Supplies, Contractual)	(1,172,906)	
RLC Share Personnel YTD	(308,553)	
	26,211	Of this 50% goes to the city the other 50% goes to the state
City 50% Revenue (Loss)	13,106	
Late Fees Revenue (City keeps 100%)	123,508	
Interest Income Revenue (City keeps 100%)	27,034	
	163,647	City Revenue Portion
Traffic Safety Expenditures	(415,277)	
	(251,630)	Total Net Fund Revenue (Loss)



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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