

# City of Leon Valley August 2025 Financial Report

Carol Goering

Finance Director

City Council Meeting

September 16, 2025



# City of Leon Valley Monthly Financial August 2025

## General Fund

Target Percentage 91.66%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Ad Valorem	\$ 5,761,580	\$ 5,609,039	97.4%	\$ 5,453,746	99.7%
Sales Taxes	3,752,505	2,830,193	75.4%	2,827,735	74.6%
Franchise Taxes	998,900	778,092	77.9%	741,862	74.1%
Licenses, Permits, Fees & Fines	1,590,635	1,839,802	115.7%	1,144,681	92.5%
Interest Income	430,313	398,775	92.7%	440,943	139.0%
Miscellaneous Revenue	1,789,396	1,765,346	98.7%	515,000	45.8%
Transfers In	2,318,930	1,729,644	74.6%	2,133,856	100.0%
<b>Total Revenue</b>	<b>\$ 16,642,259</b>	<b>\$ 14,950,891</b>	<b>89.8%</b>	<b>\$ 13,257,823</b>	<b>84.3%</b>

## EXPENDITURES

Municipal Court	\$ 427,642	\$ 408,807	95.6%	\$ 357,786	83.9%
Finance	498,204	387,371	77.8%	404,670	86.9%
Council & Manager	1,051,606	852,266	81.0%	879,873	73.7%
Information Technology	448,774	407,928	90.9%	298,544	94.6%
Police	3,834,110	2,989,430	78.0%	2,954,770	83.4%
Impound Lot	158,818	149,304	94.0%	158,477	78.7%
Fire	4,293,553	3,357,223	78.2%	3,184,945	81.7%
Public Works	2,693,644	2,147,911	79.7%	2,090,122	75.4%
Planning and Zoning	1,060,463	471,649	44.5%	469,321	72.2%
Economic Development	664,359	337,762	50.8%	271,146	52.7%
Special Events	175,097	164,868	94.2%	141,616	96.3%
Parks & Recreation	2,689,639	612,043	22.8%	468,588	14.86%
Library	555,067	467,680	84.3%	445,285	75.4%
Transfers Out	-	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>\$ 18,550,976</b>	<b>\$ 12,754,242</b>	<b>68.8%</b>	<b>\$ 12,125,144</b>	<b>67.8%</b>



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

General Fund

<b>MISC REVENUE BREAKDOWN:</b>	<b>2025 BUDGET</b>	<b>YTD ACTUALS</b>	
Miscellaneous	\$ 317,328	\$ 249,826	78.7%
Sales of Surplus Property	10,000	1,484,120	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	25,570	51.1%
Library Grant	6,756	668	9.9%
Fire Grant	50,000	5,161	10.3%
PD Grants	25,000	-	0.0%
<b>Total Miscellaneous</b>	<b>\$ 1,789,396</b>	<b>\$ 1,765,346</b>	<b>98.7%</b>

# City of Leon Valley

## Monthly Financial

### August 2025

#### Water/Sewer/Storm Water Fund

Target Percentage 91.66%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Water Sales	\$ 2,113,000	\$ 1,841,762	87.2%	\$ 1,651,675	79.4%
Sewer Sales	2,508,000	2,306,497	92.0%	2,245,870	89.2%
Storm Water	560,000	465,606	83.1%	462,683	79.7%
Connection & Platting	2,250	3,900	173.3%	2,000	571.4%
Customer Fees	69,600	67,629	97.2%	65,152	94.5%
Tapping Fees	10,000	17,343	173.4%	29,142	291.4%
Interest Income	171,666	175,793	102.4%	190,419	380.8%
Miscellaneous Revenue	1,300,500	41,024	3.2%	363,437	915.5%
<b>Total Revenue</b>	<b>\$ 6,735,016</b>	<b>\$ 4,919,554</b>	<b>73.0%</b>	<b>\$ 5,010,378</b>	<b>94.2%</b>

#### EXPENDITURES

Water System *	3,366,607	2,452,311	72.8%	857,032	30.9%
Sewer System	3,213,283	1,821,550	56.7%	2,165,667	64.3%
Storm Water	845,605	119,780	14.2%	499,382	37.1%
Other Sources/Uses	1,361,401	1,253,538	92.1%	1,169,147	73.7%
<b>Total Expenditures</b>	<b>\$ 8,786,896</b>	<b>\$ 5,647,179</b>	<b>64.3%</b>	<b>\$ 4,691,228</b>	<b>51.6%</b>

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



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

MISC REVENUE BREAKDOWN:	2025 BUDGET	YTD ACTUALS	
Miscellaneous	\$ 500	\$ 41,024	8204.8%
Grant - Bexar County	1,300,000	-	0.0%
<b>Total Miscellaneous</b>	<b>\$ 1,300,500</b>	<b>\$ 41,024</b>	<b>3.2%</b>

# City of Leon Valley

## Monthly Financial

### August 2025

#### Community Center Fund

Target Percentage 91.66%

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%	60,627	72.2%
Short Term - Rentals	-	37,041		-	
<b>RENTAL FEES</b>					
Community Center	48,650	49,005	100.7%	34,503	72.0%
Conference Center	17,767	22,429	126.2%	23,159	141.6%
Interest Income	14,943	10,151	67.9%	11,634	161.6%
Transfers in	-	-	0.0%	-	0.0%
<b>Total Revenue</b>	<b>\$ 161,360</b>	<b>\$ 160,817</b>	<b>99.7%</b>	<b>\$ 129,922</b>	<b>83.6%</b>

EXPENDITURES					
Personnel	\$ 93,285	\$ 85,964	92.2%	\$ 81,938	91.7%
Supplies	11,725	784	6.7%	5,238	65.5%
Contractual	50,101	32,884	65.6%	37,226	62.7%
Capital Outlay	12,000	10,116	84.3%	11,287	15.7%
<b>Total Expenditures</b>	<b>\$ 167,111</b>	<b>\$ 129,748</b>	<b>77.6%</b>	<b>\$ 135,689</b>	<b>59.3%</b>



# City of Leon Valley

## Monthly Financial

### August 2025

#### Economic/Community Development

Target Percentage 91.66%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Sales Tax Revenues	\$ 411,086	\$ 311,503	75.8%	\$ 308,161	75.4%
Interest Income	20,313	19,345	95.2%	22,170	201.6%
<b>Total Revenues</b>	<b>\$ 431,399</b>	<b>\$ 330,847</b>	<b>76.7%</b>	<b>\$ 330,331</b>	<b>61.1%</b>

EXPENDITURES					
Personnel	\$ 182,781	\$ 148,149	81.1%	\$ 135,505	78.7%
Supplies	13,475	13,742	102.0%	10,339	90.1%
Contractual	236,768	89,785	37.9%	125,302	38.6%
Capital Outlay	231,335	86,087	37.2%	-	0.0%
<b>Total Expenditures</b>	<b>\$ 664,359</b>	<b>\$ 337,762</b>	<b>50.8%</b>	<b>\$ 271,146</b>	<b>52.7%</b>



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## Monthly Financial

### August 2025

#### Impound Lot

Target Percentage 91.66%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Impound Lot Fees	\$ 118,700	\$ 123,955	104.4%	\$ 89,385	89.4%
Auctions	106,000	76,407	72.1%	80,574	124.0%
<b>Total Revenues</b>	<b>\$ 224,700</b>	<b>\$ 200,362</b>	<b>89.2%</b>	<b>\$ 169,959</b>	<b>103.0%</b>

#### EXPENDITURES

Personnel	\$ 127,548	\$ 119,505	93.7%	\$ 111,273	90.8%
Supplies	3,300	1,562	47.3%	634	33.4%
Contractual	10,072	10,339	102.7%	9,856	98.6%
Capital	17,898.00	17,898	100.0%	36,715	54.7%
<b>Total Expenditures</b>	<b>\$ 158,818</b>	<b>\$ 149,304</b>	<b>94.0%</b>	<b>\$ 158,477</b>	<b>78.7%</b>



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

Red Light Cameras (RLC)

Target Percentage 91.66%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Red Light Camera Fines	\$ 2,080,051	\$ 1,664,741	80.0%	\$ 2,243,555	118.3%
Late Fees/Court Costs	200,000	135,683	67.8%	171,383	85.7%
Interest Income	37,740	28,550	75.7%	38,497	154.0%
Miscellaneous Revenue	-	70	0.0%	-	0.0%
Transfers in	-	-	0.0%	-	0.0%
<b>Total Revenues</b>	<b>\$ 2,317,791</b>	<b>\$ 1,829,043</b>	<b>78.9%</b>	<b>\$ 2,453,434</b>	<b>115.7%</b>

**EXPENDITURES**

**(624,391)**

*Red Light Cameras (Tier 1)*

Personnel (6 employees)	\$ 664,154	\$ 592,705	89.2%	\$ 556,799	86.7%
Supplies	8,550	3,044	35.6%	1,781	56.6%
Contractual	907,820	718,204	79.1%	641,268	72.3%
Transfers	370,264	370,264	100.0%	342,558	100%
<b>Total Tier One</b>	<b>\$ 1,950,788</b>	<b>\$ 1,684,216</b>	<b>86.3%</b>	<b>\$ 1,542,406</b>	<b>82.3%</b>

*Traffic Safety (Tier 2)*

Personnel (2 employees)	\$ 217,831	\$ 154,829	71.1%	\$ 187,449	62.9%
Supplies	37,725	20,104	53.3%	7,279	74.3%
Contractual	78,983	41,321	52.3%	35,270	65.3%
Capital Outlay	244,465	229,414	93.8%	433,625	73.2%
<b>Total Tier Two</b>	<b>\$ 579,004</b>	<b>\$ 445,669</b>	<b>77.0%</b>	<b>\$ 663,623</b>	<b>69.5%</b>

UNAUDITED

RLC Fines Revenue	1,664,741	
RLC Expenditures (Personnel, Supplies, Contractual)	(1,313,952)	
RLC Share Personnel YTD	(339,409)	
	<u>11,380</u>	Of this 50% goes to the city the other 50% goes to the state
City 50% Revenue (Loss)	5,690	
Late Fees Revenue (City keeps 100%)	135,683	
Interest Income Revenue (City keeps 100%)	<u>28,620</u>	
	169,993	City Revenue Portion
Traffic Safety Expenditures	<u>(445,669)</u>	
	(275,676)	Total Net Fund Revenue (Loss)



# City of Leon Valley

## Monthly Financial

### August 2025

#### RED LIGHT TICKETS ISSUED VS PAID

FY 25	ISSUED	PAID
Q4 10/01 - 12/31	10,480	4,310
Q1 01/01 - 03/31	14,747	6,090
Q2 04/01 - 06/30	16,106	6,097
Q3 07/01 - 09/30	12,626	2,409
	53,959	18,906

  

FY 24	ISSUED	PAID
Q4 10/01 - 12/31	19,421	8,474
Q1 01/01 - 03/31	19,945	4,072
Q2 04/01 - 06/30	20,054	8,462
Q3 07/01 - 09/30	21,177	8,500
	80,597	29,508

  

Variance	(26,638)	(10,602)
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## 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	-	-	-	-
<b>Assigned:</b>					
Economic Development	925,274	-	-	-	-
Tree Mitigation	391,475	-	-	-	-
<b>Restricted:</b>					
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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