

City of Leon Valley

September 2025 Financial Report

Carol Goering
Finance Director
City Council Meeting
October 21, 2025



City of Leon Valley
Monthly Financial
Sept 2025

General Fund

Target Percentage 100%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Ad Valorem	\$ 5,761,580	\$ 5,624,828	97.6%	\$ 5,432,273	99.3%
Sales Taxes	3,752,505	3,134,355	83.5%	3,800,064	100.3%
Franchise Taxes	998,900	782,113	78.3%	938,740	93.7%
Licenses, Permits, Fees & Fines	1,590,635	2,038,589	128.2%	1,474,895	119.2%
Interest Income	430,313	437,594	101.7%	481,379	139.0%
Miscellaneous Revenue	1,789,396	1,484,411	83.0%	540,925	49.0%
Transfers In	2,318,930	1,989,827	85.8%	1,996,733	93.6%
Total Revenue	\$ 16,642,259	\$ 15,491,717	93.1%	\$ 14,665,008	93.3%

EXPENDITURES

Municipal Court	\$ 427,642	\$ 423,477	99.0%	\$ 389,991	91.5%
Finance	498,204	422,130	84.7%	448,478	96.3%
Council & Manager	1,051,606	916,170	87.1%	1,030,232	86.3%
Information Technology	448,774	420,865	93.8%	315,820	100.0%
Police	3,834,110	3,258,148	85.0%	3,147,040	88.8%
Impound Lot	158,818	157,604	99.2%	182,577	90.6%
Fire	4,293,553	3,911,630	91.1%	3,495,591	89.6%
Public Works	2,693,644	2,303,451	85.5%	2,250,825	81.2%
Planning and Zoning	1,060,463	526,977	49.7%	528,788	81.4%
Economic Development	664,359	351,141	52.9%	289,313	56.2%
Special Events	175,097	164,868	94.2%	143,306	97.4%
Parks & Recreation	2,689,639	675,063	25.1%	558,594	17.71%
Library	555,067	506,568	91.3%	481,803	81.6%
Transfers Out	-	-	0.0%	-	0.0%
Total Expenditures	\$ 18,550,976	\$ 14,038,091	75.7%	\$ 13,262,359	74.2%

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

General Fund

MISC REVENUE BREAKDOWN:	2025 BUDGET	YTD ACTUALS	
Miscellaneous	\$ 317,328	\$ 264,850	83.5%
Sales of Surplus Property	10,000	1,187,761	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	25,970	51.9%
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	\$ 1,484,411	83.0%

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Water/Sewer/Storm Water Fund

Target Percentage 100%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Water Sales	\$ 2,113,000	\$ 2,040,140	96.6%	\$ 2,001,643	95.2%
Sewer Sales	2,508,000	2,536,595	101.1%	2,650,915	105.3%
Storm Water	560,000	510,500	91.2%	535,771	92.3%
Connection & Platting	2,250	4,350	193.3%	2,450	700.0%
Customer Fees	69,600	72,275	103.8%	69,539	100.9%
Tapping Fees	10,000	19,443	194.4%	30,642	306.4%
Interest Income	171,666	189,763	110.5%	207,415	414.8%
Miscellaneous Revenue	1,300,500	249,154	19.2%	435,301	62.3%
Total Revenue	\$ 6,735,016	\$ 5,622,219	83.5%	\$ 5,933,675	111.5%

EXPENDITURES

Water System *	3,366,607	2,619,973	77.8%	828,557	29.9%
Sewer System	3,213,283	2,132,381	66.4%	1,896,997	56.3%
Storm Water	845,605	126,758	15.0%	211,993	15.8%
Other Sources/Uses	1,361,401	1,253,538	92.1%	1,063,784	67.0%
Total Expenditures	\$ 8,786,896	\$ 6,132,650	69.8%	\$ 4,001,331	44.1%

* 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	\$ 249,154	49830.8%
Grant - Bexar County	1,300,000	-	0.0%
Total Miscellaneous	\$ 1,300,500	\$ 249,154	19.2%

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Community Center Fund

Target Percentage 100%

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%	84,144	100.2%
Short Term - Rentals	-	37,041		-	
RENTAL FEES					
Community Center	48,650	52,155	107.2%	35,903	75.0%
Conference Center	17,767	23,496	132.2%	24,551	150.1%
Interest Income	14,943	11,041	73.9%	12,667	175.9%
Transfers in	-	-	0.0%	-	0.0%
Total Revenue	\$ 161,360	\$ 165,924	102.8%	\$ 157,264	83.6%

EXPENDITURES

Personnel	\$ 93,285	\$ 92,180	98.8%	\$ 88,849	99.5%
Supplies	11,725	815	7.0%	5,307	66.3%
Contractual	50,101	36,671	73.2%	40,789	68.7%
Capital Outlay	12,000	10,116	84.3%	59,657	99.4%
Total Expenditures	\$ 167,111	\$ 139,783	83.6%	\$ 194,601	85.1%

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Economic/Community Development

Target Percentage 100%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Sales Tax Revenues	\$ 411,086	\$ 345,269	84.0%	\$ 415,379	101.6%
Interest Income	20,313	21,041	103.6%	24,139	219.5%
Total Revenues	\$ 431,399	\$ 366,310	84.9%	\$ 439,518	61.1%

EXPENDITURES

Personnel	\$ 182,781	\$ 158,864	86.9%	\$ 148,338	86.2%
Supplies	13,475	13,840	102.7%	10,946	95.4%
Contractual	236,768	92,350	39.0%	130,030	40.1%
Capital Outlay	231,335	86,087	37.2%	-	0.0%
Total Expenditures	\$ 664,359	\$ 351,141	52.9%	\$ 289,313	56.2%

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Impound Lot

Target Percentage 100%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Impound Lot Fees	\$ 118,700	\$ 139,781	117.8%	\$ 101,079	101.1%
Auctions	106,000	90,678	85.5%	102,713	158.0%
Total Revenues	\$ 224,700	\$ 230,459	102.6%	\$ 203,792	123.5%

EXPENDITURES

Personnel	\$ 127,548	\$ 127,821	100.2%	\$ 119,575	97.6%
Supplies	3,300	1,077	32.6%	1,677	88.3%
Contractual	10,072	10,808	107.3%	12,119	121.2%
Capital	17,898.00	17,898	100.0%	49,205	73.3%
Total Expenditures	\$ 158,818	\$ 157,604	99.2%	\$ 182,577	90.6%

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Red Light Cameras (RLC)

Target Percentage 100%

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

EXPENDITURES

(337,934)

Red Light Cameras (Tier 1)

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

Traffic Safety (Tier 2)

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

UNAUDITED

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

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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
	<hr/> 53,959	<hr/> 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
	<hr/> 80,597	<hr/> 29,508
Variance	<hr/> (26,638)	<hr/> (10,602)

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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