

City of Leon Valley October 2025 Financial Report

Carol Goering

Finance Director

City Council Meeting

November 18, 2025



City of Leon Valley

Monthly Financial

October 2025

General Fund

Target Percentage .0833%

REVENUE	FY 2026 BUDGET	FY 2026 Y-T-D ACTUAL		FY 2025 Y-T-D ACTUAL	
Ad Valorem	\$ 6,181,698	\$ 171,945	2.8%	\$ 265,651	4.6%
Sales Taxes	3,827,643	-	0.0%	-	0.0%
Franchise Taxes	940,450	19	0.0%	28	0.0%
Licenses, Permits, Fees & Fines	1,599,340	99,974	6.3%	70,923	4.5%
Interest Income	430,313	39,184	9.1%	36,430	0.1%
Miscellaneous Revenue	1,802,272	10,816	0.6%	11,567	2.2%
Transfers In	1,956,942	-	0.0%	-	0.0%
Total Revenue	\$ 16,738,658	\$ 321,939	1.9%	\$ 384,599	2.3%

EXPENDITURES

Municipal Court	\$ 498,548	\$ 47,955	9.6%	\$ 32,761	7.7%
Finance	469,456	39,675	8.5%	42,262	8.5%
Council & Manager	916,377	71,876	7.8%	94,292	9.0%
Information Technology	304,038	108,182	35.6%	99,026	22.1%
Police	3,714,526	336,868	9.1%	341,874	8.9%
Impound Lot	156,480	16,697	10.7%	11,477	7.2%
Fire	4,745,164	355,643	7.5%	339,950	7.9%
Public Works	2,466,884	284,631	11.5%	349,335	13.0%
Planning and Zoning	767,179	26,297	3.4%	8,912	0.8%
Economic Development	439,620	34,683	7.9%	72,114	10.7%
Code & Animal Control	194,373	13,816	7.1%	-	0.0%
Special Events	20,752	-	0.0%	-	0.0%
Parks & Recreation	2,565,666	12,406	0.5%	17,786	0.66%
Library	563,605	51,763	9.2%	34,812	6.3%
Transfers Out	-	-	0.0%	-	0.0%
Total Expenditures	\$ 17,822,668	\$ 1,400,491	7.9%	\$ 1,444,601	7.8%



City of Leon Valley Monthly Financial October 2025

General Fund

Target Percentage .0833%

MISC REVENUE BREAKDOWN:	2026 BUDGET	YTD ACTUALS	
Miscellaneous	\$ 349,960	\$ 10,131	2.9%
Sales of Surplus Property	10,000	-	0.0%
ASPP Grant	20,000	-	0.0%
Hike and Bike Grant	1,260,312	-	0.0%
DEA Reimbursement	35,000	-	0.0%
Insurance Proceeds	50,000	685	1.4%
Library Grant	2,000	-	0.0%
Fire Grant	50,000	-	0.0%
PD Grants	25,000	-	0.0%
Total Miscellaneous	\$ 1,802,272	\$ 10,816	0.6%



City of Leon Valley Monthly Financial October 2025

Water/Sewer/Storm Water Fund

Target Percentage .0833%

REVENUE	FY 2026 BUDGET	FY 2026 Y-T-D ACTUAL		FY 2025 Y-T-D ACTUAL	
Water Sales	\$ 2,063,850	\$ 181,853	8.8%	\$ 96,570	4.2%
Sewer Sales	2,649,085	141,860	5.4%	73,957	3.0%
Storm Water	565,000	33,419	5.9%	16,698	0.3%
Connection & Platting	-	300	0.0%	75	3.3%
Customer Fees	73,350	6,244	8.5%	6,326	9.1%
Tapping Fees	20,000	1,200	6.0%	2,243	22.4%
Interest Income	175,099	14,111	8.1%	16,781	9.8%
Miscellaneous Revenue	9,500	(1,558)	-16.4%	0	0.0%
Total Revenue	\$ 5,555,884	\$ 377,429	6.8%	\$ 212,650	3.2%

EXPENDITURES					
Water System *	1,878,650	72,984	3.9%	87,832	2.6%
Sewer System	2,390,442	38,298	1.6%	17,754	55.0%
Storm Water	515,352	34,287	6.7%	(49,233)	-5.8%
Other Sources/Uses	1,407,430	-	0.0%	-	0.0%
Total Expenditures	\$ 6,191,874	\$ 145,568	2.4%	\$ 56,353	0.8%

* 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
October 2025**

Water/Sewer/Storm Water Fund

MISC REVENUE BREAKDOWN:	2026 BUDGET		YTD ACTUALS	
Miscellaneous	\$	9,500	\$ (1,558)	-16.4%
Grant - Bexar County		-	-	0.0%
Total Miscellaneous	\$	9,500	\$ (1,558)	-16.4%

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Community Center Fund

Target Percentage .0833%

REVENUE	FY 2026 BUDGET	FY 2026 Y-T-D ACTUAL		FY 2025 Y-T-D ACTUAL	
Hotel/Motel Taxes	\$ 85,000	-	0.0%	-	0.0%
Short Term - Rentals	-	-		-	
RENTAL FEES					
Community Center	50,000	2,010	4.0%	6,500	13.4%
Conference Center	18,000	3,504	19.5%	3,480	19.6%
Interest Income	15,242	899	5.9%	1,020	6.8%
Transfers in	-	-	0.0%	-	0.0%
Total Revenue	\$ 168,242	\$ 6,413	3.8%	\$ 11,000	6.8%

EXPENDITURES					
Personnel	\$ 100,500	\$ 9,372	9.3%	\$ 7,660	8.2%
Supplies	13,650	-	0.0%	52	0.4%
Contractual	51,538	4,985	9.7%	2,309	4.6%
Capital Outlay	-	-	0.0%	-	0.0%
Transfers Out	22,131	-	0.0%	-	0.0%
Total Expenditures	\$ 187,819	\$ 14,357	7.6%	\$ 10,020	5.3%



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Economic/Community Development

Target Percentage .0833%

REVENUE	FY 2026 Budget	FY 2026 Y-T-D ACTUAL		FY 2025 Y-T-D Actual	
Sales Tax Revenues	\$ 419,307	\$ -	0.0%	\$ 411,086	0.0%
Interest Income	20,313	1,713	8.4%	1,944	9.6%
Total Revenues	\$ 439,620	\$ 1,713	0.4%	\$ 413,030	9.6%

EXPENDITURES					
Personnel	\$ 170,168	\$ 15,222	8.9%	\$ 13,434	7.4%
Supplies	4,475	1,135	25.4%	61	0.5%
Contractual	264,977	8,826	3.3%	20,090	8.5%
Capital Outlay	-	9,500	0.0%	38,530	16.1%
Total Expenditures	\$ 439,620	\$ 34,683	7.9%	\$ 72,114	10.7%



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Impound Lot

Target Percentage .0833%

REVENUE	FY 2026 Budget	FY 2026 Y-T-D ACTUAL		FY 2025 Y-T-D Actual	
Impound Lot Fees	\$ 101,000	\$ 11,720	11.6%	\$ 8,670	7.3%
Auctions	102,000	563	0.6%	-	0.0%
Total Revenues	\$ 203,000	\$ 12,283	6.1%	\$ 8,670	7.3%

EXPENDITURES

Personnel	\$ 136,901	\$ 11,960	8.7%	\$ 11,372	8.9%
Supplies	3,300	6	0.2%	-	0.0%
Contractual	16,279	4,731	29.1%	105	1.1%
Capital	-	-	0.0%	-	0.0%
Total Expenditures	\$ 156,480	\$ 16,697	10.7%	\$ 11,477	7.2%

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Red Light Cameras (RLC)

Target Percentage .0833%

REVENUE	FY 2026 Budget	FY 2026 Y-T-D ACTUAL		FY 2025 Y-T-D Actual	
Red Light Camera Fines	\$ 1,884,258	\$ 197,218	10.5%	\$ 225,005	10.8%
Late Fees/Court Costs	200,000	14,847	7.4%	16,750	8.4%
Interest Income	45,000	1,537	3.4%	3,784	10.0%
Miscellaneous Revenue	-	-	0.0%	-	0.0%
Transfers in	-	-	0.0%	-	0.0%
Total Revenues	\$ 2,129,258	\$ 213,602	10.0%	\$ 245,539	10.6%

EXPENDITURES

(31,937)

Red Light Cameras (Tier 1)

Personnel (6 employees)	\$ 705,561	\$ 64,705	9.2%	\$ 52,470	7.9%
Supplies	18,650	451	2.4%	-	0.0%
Contractual	911,318	93,779	10.3%	-	0.0%
Transfers	286,838	-	0.0%	-	0%
Total Tier One	\$ 1,922,367	\$ 158,934	8.3%	\$ 52,470	2.7%

Traffic Safety (Tier 2)

Personnel (2 employees)	\$ 213,902	\$ 19,209	9.0%	\$ 12,013	5.5%
Supplies	63,750	-	0.0%	-	0.0%
Contractual	137,568	58,387	42.4%	-	0.0%
Capital Outlay	-	-	0.0%	3,200	1.3%
Total Tier Two	\$ 415,220	\$ 77,597	18.7%	\$ 15,213	2.6%

UNAUDITED

RLC Fines Revenue	197,218	
RLC Expenditures (Personnel, Supplies, Contractual)	(158,934)	
RLC Share Personnel YTD	(23,903)	
	14,380	Of this 50% goes to the city the other 50% goes to the state
City 50% Revenue (Loss)	7,190	
Late Fees Revenue (City keeps 100%)	14,847	
Interest Income Revenue (City keeps 100%)	1,537	
	23,574	City Revenue Portion
Traffic Safety Expenditures	(77,597)	
	(54,023)	Total Net Fund Revenue (Loss)



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RED LIGHT TICKETS ISSUED VS PAID

FY 26	ISSUED	PAID
Q4 10/01 - 12/31		
Q1 01/01 - 03/31		
Q2 04/01 - 06/30		
Q3 07/01 - 09/30		
	-	-

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
Variance	(53,959)	(18,906)

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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