

# City of Leon Valley December 2023 Financial Report

Carol Goering

Finance Director

City Council Meeting

January 16, 2024



# City of Leon Valley Monthly Financial December 2023

## General Fund

Target Percentage 25.0

REVENUE	FY 2024 BUDGET	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D ACTUAL	
Ad Valorem	\$ 5,470,447	\$ 2,550,540	46.6%	\$ 1,111,771	20.3%
Sales Taxes	3,789,946	301,814	8.0%	318,751	8.6%
Franchise Taxes	1,001,820	92,086	9.2%	272,516	29.9%
Licenses, Permits, Fees & Fines	1,237,800	280,009	22.6%	280,873	17.8%
Miscellaneous Revenue	2,084,894	126,163	6.1%	123,167	18.9%
Transfers In	2,133,856	-	0.0%	377,974	18.2%
<b>Total Revenue</b>	<b>\$ 15,718,763</b>	<b>\$ 3,350,612</b>	<b>21.3%</b>	<b>\$ 2,485,051</b>	<b>17.2%</b>
<b>EXPENDITURES</b>					
Municipal Court	\$ 426,289	\$ 86,903	20.4%	\$ 90,417	21.6%
Finance	465,686	114,501	24.6%	97,580	22.5%
Council & Manager	1,110,434	249,467	22.5%	275,124	20.7%
Information Technology	315,718	131,166	41.5%	92,202	29.25%
Police	3,542,439	884,905	25.0%	792,963	24.0%
Impound Lot	134,402	38,847	28.9%	31,196	27.5%
Fire	3,900,408	837,479	21.5%	831,820	23.0%
Public Works	2,522,719	563,271	22.3%	484,067	21.7%
Planning and Zoning	649,790	100,975	15.5%	90,918	17.6%
Economic Development	393,099	95,184	24.2%	11,775	2.7%
Special Events	144,606	717	0.5%	9,351	6.7%
Parks & Recreation	2,767,490	92,255	3.3%	21,795	7.8%
Library	557,862	121,396	21.8%	108,200	18.9%
Transfers Out	-	-	0.0%	-	-
<b>Total Expenditures</b>	<b>\$ 16,930,942</b>	<b>\$ 3,317,066</b>	<b>19.6%</b>	<b>\$ 2,937,407</b>	<b>19.7%</b>



## City of Leon Valley Monthly Financial December 2023

### Water/Sewer/Storm Water Fund

Target Percentage 25.0

REVENUE	FY 2024 BUDGET	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D ACTUAL	
Water Sales	\$ 2,084,115	\$ 380,917	18.3%	\$ 426,631	41.73
Sewer Sales	2,516,542	501,487	19.9%	430,049	17.29
Storm Water	580,444	105,725	18.2%	88,848	24.82
Connection & Platting	350	-	0.0%	-	-
Customer Fees	68,921	15,916	23.1%	22,273	30.94
Tapping Fees	10,000	-	0.0%	-	-
Interest Income	50,000	54,451	108.9%	36,070	581.77
Miscellaneous Revenue	10,500	-	0.0%	82,840	0.0%
<b>Total Revenue</b>	<b>\$ 5,320,872</b>	<b>\$ 1,058,497</b>	<b>19.9%</b>	<b>\$ 1,086,710</b>	<b>87.6%</b>
<b>EXPENDITURES</b>					
Water System	1,704,795	312,911	18.4%	6,128	0.6%
Sewer System	2,738,254	350,318	12.8%	3,166	0.1%
Storm Water	175,600	55,263	31.5%	-	0.0%
Other Sources/Uses	1,261,628	-	0.0%	-	-
<b>Total Expenditures</b>	<b>\$ 5,880,277</b>	<b>\$ 718,493</b>	<b>12.2%</b>	<b>\$ 9,294</b>	<b>0.2%</b>



# City of Leon Valley Monthly Financial December 2023

## Community Center Fund

Target Percentage 25.0

REVENUE	FY 2024 BUDGET	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D ACTUAL	
Hotel/Motel Taxes	\$ 84,000	\$ -	0.0%	\$ -	0.0%
<b>RENTAL FEES</b>					
Community Center	47,900	4,763	9.9%	7,370	14.7%
Conference Center	16,534	8,583	51.9%	3,304	-
Interest Income	7,200	3,150	43.7%	1,964	964.2%
Transfers in	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 155,634</b>	<b>\$ 16,495</b>	<b>10.6%</b>	<b>\$ 12,638</b>	<b>7.3%</b>
<b>EXPENDITURES</b>					
Personnel	\$ 89,338	\$ 20,518	23.0%	\$ 16,697	22.7%
Supplies	8,000	947	11.8%	10	0.1%
Contractual	59,350	14,085	23.7%	10,654	20.7%
Capital Outlay	60,000	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$ 216,688</b>	<b>\$ 35,549</b>	<b>16.4%</b>	<b>\$ 27,361</b>	<b>19.0%</b>



# City of Leon Valley Monthly Financial December 2023

## Economic/Community Development

Target Percentage 25.0

REVENUE	FY 2024 Budget	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D Actual	
Sales Tax Revenues	\$ 409,000	\$ 33,280	8.1%	\$ 34,894	8.8%
Interest Income	11,000	6,003	54.6%	3,743	68.05
<b>Total Revenues</b>	<b>\$ 420,000</b>	<b>\$ 39,283</b>	<b>9.4%</b>	<b>\$ 38,637</b>	<b>22.8%</b>
<b>EXPENDITURES</b>					
Personnel	\$ 172,139	\$ 31,888	18.5%	\$ 9,505	6.3%
Supplies	11,475	443	3.9%	153	1.2%
Contractual	209,485	62,853	30.0%	2,117	0.8%
<b>Total Expenditures</b>	<b>\$ 393,099</b>	<b>\$ 95,184</b>	<b>24.2%</b>	<b>\$ 11,775</b>	<b>2.7%</b>



# City of Leon Valley Monthly Financial December 2023

## Impound Lot

Target Percentage 25.0

REVENUE	FY 2024 Budget	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D Actual	
Impound Lot Fees	\$ 100,000	\$ 28,270	28.3%	\$ 17,885	29.8%
Auctions	65,000	-	0.0%	2,237	3.2%
<b>Total Revenues</b>	<b>\$ 165,000</b>	<b>\$ 28,270</b>	<b>17.1%</b>	<b>\$ 20,122</b>	<b>33.0%</b>
<b>EXPENDITURES</b>					
Personnel	\$ 122,502	\$ 34,579	28.2%	\$ 31,045	30.4%
Supplies	1,900	160	8.4%	151	7.9%
Contractual	10,000	4,108	41.1%	-	0.0%
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 134,402</b>	<b>\$ 38,847</b>	<b>28.9%</b>	<b>\$ 31,196</b>	<b>27.5%</b>



## City of Leon Valley Monthly Financial December 2023

### Red Light Cameras (RLC)

Target Percentage 25.0

REVENUE	FY 2024 Budget	FY 2024 Y-T-D ACTUAL	FY 2023 Y-T-D Actual		
Red Light Camera Fines	\$ 1,895,872	\$ 533,792	28.2%	\$ 661,100	29.6%
Late Fees/Court Costs	200,000	39,920	20.0%	25	0.1%
Interest Income	25,000	7,904	31.6%	-	-
Transfers in	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,120,872</b>	<b>\$ 581,616</b>	<b>27.4%</b>	<b>\$ 661,125</b>	<b>27.1%</b>
<b>EXPENDITURES</b>					
<i>Red Light Cameras (Tier 1)</i>					
Personnel (6 employees)	\$ 642,258	\$ 156,588	24.4%	\$ 165,067	27.0%
Supplies	3,150	-	0.0%	-	-
Contractual	887,000	136,959	15.4%	135,720	15.1%
Transfers	362,612	-	0.0%	-	-
<b>Total Tier One</b>	<b>\$ 1,895,020</b>	<b>\$ 293,547</b>	<b>15.5%</b>	<b>\$ 300,787</b>	<b>16.3%</b>
<i>Traffic Safety (Tier 2)</i>					
Personnel (2 out of 3 employees)	\$ 298,227	\$ 46,261	15.5%	\$ 2,112	0.7%
Supplies	9,800	-	-	-	-
Contractual	53,997	6,800	12.59	-	-
Capital Outlay	505,738	134,239	26.54	-	-
<b>Total Tier Two</b>	<b>\$ 867,762</b>	<b>\$ 187,301</b>	<b>21.6%</b>	<b>\$ 2,112</b>	<b>155.6%</b>

UNAUDITED

RLC Fines Revenue	533,792	
RLC Expenditures	(293,547)	
RLC Personnel Transfers YTD	(90,653)	Estimated for the YTD FY
	149,593	Of this 50% goes to the city the other 50% goes to the stat
City 50% Revenue (Loss)	74,796	This is the 50% that comes to the city
Late Fees Revenue	39,920	City keeps 100%
Interest Income Revenue	7,904	City keeps 100%
Traffic Safety Expenditures	(187,301)	
<b>Total Net Fund Revenue (Loss)</b>	<b>(64,681)</b>	



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