

City of Leon Valley August 2024 Financial Report

Carol Goering

Finance Director

City Council Meeting

September 17, 2024



City of Leon Valley Monthly Financial August 2024

General Fund

Target Percentage 91.66%

REVENUE	Target Percentage 91.66%				
	FY 2024 BUDGET	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D ACTUAL	
Ad Valorem	\$ 5,470,447	\$ 5,455,746	99.7%	\$ 5,425,688	99.1%
Sales Taxes	3,789,946	2,827,735	74.6%	2,843,424	85.6%
Franchise Taxes	1,001,820	741,862	74.1%	966,224	107.1%
Licenses, Permits, Fees & Fines	1,237,800	1,118,343	90.3%	1,168,807	71.1%
Interest Income	316,000	440,789	139.5%	334,113	632.9%
Miscellaneous Revenue	1,772,504	491,436	27.7%	529,942	134.2%
Transfers In	2,133,856	2,133,856	100.0%	2,267,183	109.2%
Total Revenue	\$ 15,722,373	\$ 13,209,766	84.0%	\$ 13,535,381	96.2%

EXPENDITURES

Municipal Court	\$ 426,289	\$ 347,738	81.6%	\$ 348,566	83.2%
Finance	465,686	404,956	87.0%	376,003	92.2%
Council & Manager	1,194,194	877,277	73.5%	1,165,249	87.6%
Information Technology	315,718	297,882	94.4%	227,301	72.1%
Police	3,542,439	2,934,649	82.8%	2,871,292	86.7%
Impound Lot	201,505	159,048	78.9%	112,586	0.0%
Fire	3,900,408	3,171,148	81.3%	3,023,762	83.5%
Public Works	2,772,751	2,069,857	74.6%	1,771,783	79.4%
Planning and Zoning	649,790	467,765	72.0%	329,090	63.8%
Economic Development	514,605	270,329	52.5%	260,143	0.0%
Special Events	144,606	141,616	97.9%	126,838	90.4%
Parks & Recreation	3,154,343	467,675	14.8%	215,724	76.7%
Library	590,472	443,901	75.2%	393,283	68.7%
Transfers Out	-	-	-	659,000	103.1%
Total Expenditures	\$ 17,872,806	\$ 12,053,840	67.4%	\$ 11,880,621	86.1%



**City of Leon Valley
Monthly Financial
August 2024**

General Fund

MISC REVENUE BREAKDOWN:	2024 BUDGET		YTD ACTUALS	
Miscellaneous	\$	303,582	\$	370,020 121.9%
ASPP Grant	\$	30,000	\$	- 0.0%
Hike and Bike Grant	\$	1,260,312	\$	36,977 2.9%
DEA Reimbursement	\$	50,000	\$	- 0.0%
Insurance Proceeds	\$	50,000	\$	48,926 97.9%
Library Grant	\$	3,610	\$	3,610 100.0%
Fire Grant	\$	50,000	\$	11,001 22.0%
PD Grants	\$	25,000	\$	20,902 83.6%
Total Miscellaneous	\$	1,772,504	\$	491,436 27.7%



City of Leon Valley Monthly Financial August 2024

Water/Sewer/Storm Water Fund

Target Percentage 91.66%

REVENUE	FY 2024 BUDGET	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D ACTUAL	
Water Sales	\$ 2,084,115	\$ 1,651,675	79.3%	\$ 1,823,994	92%
Sewer Sales	2,516,542	2,245,870	89.2%	2,255,289	91%
Storm Water	580,444	462,683	79.7%	417,165	88%
Connection & Platting	350	1,500	428.6%	-	-
Customer Fees	68,921	65,152	94.5%	67,596	119%
Tapping Fees	10,000	21,371	213.7%	-	-
Interest Income	50,000	190,419	380.8%	129,432	472%
Miscellaneous Revenue	10,500	363,437	915.5%	83,076	570.8%
Total Revenue	\$ 5,320,872	\$ 5,002,107	94.0%	\$ 4,776,551	95.7%

EXPENDITURES

Water System	1,844,795	856,946	46.5%	784,696	84.0%
Sewer System	3,274,892	2,165,321	66.1%	1,510,265	71.9%
Storm Water	1,346,355	508,432	37.8%	173,002	194.4%
Other Sources/Uses	1,354,109	1,169,147	86.3%	2,295,147	0.0%
Total Expenditures	\$ 7,820,151	\$ 4,699,845	60.1%	\$ 4,763,110	78.9%



City of Leon Valley Monthly Financial August 2024

Community Center Fund

Target Percentage 91.66%

REVENUE	FY 2024 BUDGET	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D ACTUAL	
Hotel/Motel Taxes	\$ 84,000	\$ 44,928	72.2%	\$ 51,612	73.7%
Short Term - Rentals	\$ -	\$ 15,699	-	\$ -	-
RENTAL FEES					
Community Center	47,900	34,503	72.0%	44,762	89.5%
Conference Center	16,354	23,159	141.6%	15,088	0.0%
Interest Income	7,200	11,634	161.6%	9,258	257.9%
Transfers in	-	-	-	-	-
Total Revenue	\$ 155,454	\$ 129,922	83.6%	\$ 120,720	83.5%

EXPENDITURES

Personnel	\$ 89,338	\$ 81,441	91.2%	\$ 70,798	96.2%
Supplies	8,000	5,238	65.5%	669	8.9%
Contractual	59,350	37,226	62.7%	31,749	61.6%
Capital Outlay	72,000	11,287	15.7%	-	-
Total Expenditures	\$ 228,688	\$ 135,192	59.1%	\$ 103,217	71.4%



City of Leon Valley Monthly Financial August 2024

Economic/Community Development

Target Percentage 91.66%

REVENUE	FY 2024 Budget	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D Actual	
Sales Tax Revenues	\$ 409,000	\$ 308,161	75.3%	\$ 313,216	0.0%
Interest Income	11,000	22,170	201.5%	17,642	0.0%
Total Revenues	\$ 420,000	\$ 330,331	78.7%	\$ 330,858	0.0%

EXPENDITURES					
Personnel	\$ 172,139	\$ 134,687	78.2%	\$ 103,857	0.0%
Supplies	11,475	10,339	90.1%	8,505	0.0%
Contractual	324,656	125,302	38.6%	147,781	0.0%
Capital Outlay	6,335	-	-	-	-
Total Expenditures	\$ 514,605	\$ 270,329	52.5%	\$ 260,143	0.0%



City of Leon Valley Monthly Financial August 2024

Impound Lot

Target Percentage 91.66%

REVENUE	FY 2024 Budget	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D Actual	
Impound Lot Fees	\$ 100,000	\$ 89,385	89.4%	\$ 99,645	0.0%
Auctions	65,000	80,574	124.0%	68,749	0.0%
Total Revenues	\$ 165,000	\$ 169,959	103.0%	\$ 168,394	0.0%

EXPENDITURES

Personnel	\$ 122,502	\$ 110,652	90.3%	\$ 103,206	0.0%
Supplies	1,900	634	33.3%	2,340	0.0%
Contractual	10,000	9,856	98.6%	7,041	0.0%
Capital	67,103.00	37,906	-	-	-
Total Expenditures	\$ 201,505	\$ 159,048	78.9%	\$ 112,586	0.0%

**City of Leon Valley
Monthly Financial
August 2024**

Red Light Cameras (RLC)

Target Percentage 91.66%

REVENUE	FY 2024 Budget	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D Actual	
Red Light Camera Fines	\$ 1,895,872	\$ 2,243,555	118.3%	\$ 2,170,971	97.2%
Late Fees/Court Costs	200,000	171,383	85.7%	171,174	0.0%
Interest Income	25,000	38,497	154.0%	42,672	422.4%
Miscellaneous Revenue	-	22,500	0.0%	-	-
Transfers in	-	-	-	-	-
Total Revenues	\$ 2,120,872	\$ 2,475,934	116.7%	\$ 2,384,817	106.5%

EXPENDITURES

Red Light Cameras (Tier 1)

Personnel (6 employees)	\$ 642,258	\$ 553,981	86.3%	\$ 539,804	88.3%
Supplies	3,150	1,781	56.6%	3,346	83.7%
Contractual	887,000	641,268	72.3%	734,357	81.5%
Transfers	342,558	342,558	100.0%	326,574	100%
Total Tier One	\$ 1,874,966	\$ 1,539,588	82.1%	\$ 1,604,081	81.5%

Traffic Safety (Tier 2)

Personnel (2 out of 3 employees)	\$ 298,227	\$ 186,978	62.7%	\$ 197,881	0.0%
Supplies	9,800	7,279	74.3%	2,047	0.0%
Contractual	53,997	35,270	65.3%	-	-
Capital Outlay	592,568	433,625	73.2%	126,000	0.0%
Total Tier Two	\$ 954,592	\$ 663,152	69.5%	\$ 325,928	0.0%

UNAUDITED

RLC Fines Revenue	2,243,555	
RLC Expenditures	(1,197,030)	
RLC Personnel Transfers YTD	(314,012)	Estimated for the YTD FY
	732,513	Of this 50% goes to the city the other 50% goes to the state
City 50% Revenue (Loss)	366,256	This is the 50% that comes to the city
Late Fees Revenue	171,383	City keeps 100%
Interest Income Revenue	60,997	City keeps 100%
Traffic Safety Expenditures	(663,152)	
Total Net Fund Revenue (Loss)	(64,516)	



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