

City of Leon Valley September 2024 Financial Report

Carol Goering

Finance Director

City Council Meeting

October 15, 2024

City of Leon Valley Monthly Financial September 2024

General Fund

Target Percentage 100%

REVENUE	FY 2024 BUDGET	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D ACTUAL	
Ad Valorem	\$ 5,470,447	\$ 5,453,746	99.7%	\$ 5,450,281	99.5%
Sales Taxes	3,789,946	3,133,737	82.7%	3,806,901	114.6%
Franchise Taxes (*)	1,001,820	749,590	74.8%	1,182,224	131.1%
Licenses, Permits, Fees & Fines	1,237,800	1,257,938	101.6%	1,351,140	82.1%
Interest Income	316,000	481,189	152.3%	367,209	695.3%
Miscellaneous Revenue	1,772,504	560,987	31.6%	583,768	147.7%
Transfers In	2,133,856	2,133,856	100.0%	2,267,183	109.2%
Total Revenue	\$ 15,722,373	\$ 13,771,043	87.6%	\$ 15,008,705	106.7%

EXPENDITURES					
Municipal Court	\$ 426,289	\$ 379,727	89.1%	\$ 384,749	91.8%
Finance	465,686	442,519	95.0%	425,312	104.3%
Council & Manager	1,194,194	965,289	80.8%	1,297,571	97.6%
Information Technology	315,718	315,157	99.8%	251,956	79.9%
Police	3,542,439	3,137,393	88.6%	3,201,066	96.7%
Impound Lot	201,505	169,373	84.1%	126,655	1.6%
Fire	3,900,408	3,465,789	88.9%	3,366,957	92.9%
Public Works	2,772,751	2,228,307	80.4%	1,938,943	86.8%
Planning and Zoning	649,790	494,938	76.2%	384,342	74.6%
Economic Development	514,605	286,664	55.7%	288,638	0.0%
Special Events	147,106	142,018	96.5%	134,063	95.5%
Parks & Recreation	3,154,343	527,817	16.7%	233,812	83.1%
Library	590,472	475,200	80.5%	455,487	79.5%
Transfers Out	-	-	-	511,326	80.0%
Total Expenditures	\$ 17,875,306	\$ 13,030,192	72.9%	\$ 13,000,878	94.3%



City of Leon Valley Monthly Financial August 2024

General Fund

MISC REVENUE BREAKDOWN:	2024 BUDGET	YTD ACTUALS	
Miscellaneous	\$ 303,582	\$ 438,214	144.3%
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	\$ 50,283	100.6%
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	\$ 560,987	31.6%



City of Leon Valley Monthly Financial September 2024

Water/Sewer/Storm Water Fund

Target Percentage 100%

REVENUE	FY 2024 BUDGET	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D ACTUAL	
Water Sales	\$ 2,084,115	\$ 1,847,182	88.6%	\$ 2,021,993	106%
Sewer Sales	2,516,542	2,484,747	98.7%	2,563,039	104%
Storm Water	580,444	507,601	87.5%	561,977	132%
Connection & Platting	350	2,000	571.4%	-	-
Customer Fees	68,921	69,281	100.5%	75,236	133%
Tapping Fees	10,000	29,142	291.4%	971	9.7%
Interest Income	50,000	207,415	414.8%	145,607	280%
Miscellaneous Revenue	10,500	363,437	915.5%	79,066	797.4%
Total Revenue	\$ 5,320,872	\$ 5,510,806	103.6%	\$ 5,447,889	109.2%

EXPENDITURES

Water System	2,774,795	979,378	35.3%	808,765	86.5%
Sewer System	3,367,373	2,298,121	68.2%	1,793,876	85.4%
Storm Water	1,346,355	518,867	38.5%	89,097	100.1%
Other Sources/Uses	1,587,351	1,063,784	67.0%	267,053	0.0%
Total Expenditures	\$ 9,075,874	\$ 4,860,150	53.6%	\$ 2,958,791	86.1%



City of Leon Valley Monthly Financial September 2024

Community Center Fund

Target Percentage 100%

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%	\$ 67,842	96.9%
Short Term - Rentals	\$ -	\$ 15,699	-	\$ -	-
RENTAL FEES					
Community Center	47,900	36,753	76.7%	47,462	94.9%
Conference Center	16,354	24,551	150.1%	16,304	0.0%
Interest Income	7,200	12,667	175.9%	10,267	267.4%
Transfers in	-	-	-	-	-
Total Revenue	\$ 155,454	\$ 134,597	86.6%	\$ 141,875	84.7%

EXPENDITURES					
Personnel	\$ 89,338	\$ 88,352	98.9%	\$ 79,387	107.9%
Supplies	8,000	5,307	66.3%	997	13.3%
Contractual	59,350	40,445	68.1%	35,438	68.7%
Capital Outlay	72,000	60,132	83.5%	-	-
Total Expenditures	\$ 228,688	\$ 194,235	84.9%	\$ 115,822	80.1%



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Economic/Community Development

Target Percentage 100%

REVENUE	FY 2024 Budget	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D Actual	
Sales Tax Revenues	\$ 409,000	\$ 341,885	83.6%	\$ 419,475	0.0%
Interest Income	11,000	24,139	219.4%	19,566	0.0%
Total Revenues	\$ 420,000	\$ 366,024	87.1%	\$ 439,040	0.0%

EXPENDITURES

Personnel	\$ 172,139	\$ 147,282	85.6%	\$ 118,694	0.0%
Supplies	11,475	10,846	94.5%	9,888	0.0%
Contractual	324,656	128,536	39.6%	160,057	0.0%
Capital Outlay	6,335	-	-	-	-
Total Expenditures	\$ 514,605	\$ 286,664	55.7%	\$ 288,638	0.0%



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Impound Lot

Target Percentage 100%

REVENUE	FY 2024 Budget	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D Actual	
Impound Lot Fees	\$ 100,000	\$ 101,079	101.1%	\$ 118,700	0.0%
Auctions	65,000	99,811	153.6%	106,296	0.0%
Total Revenues	\$ 165,000	\$ 200,890	121.8%	\$ 224,996	0.0%

EXPENDITURES

Personnel	\$ 122,502	\$ 118,954	97.1%	\$ 114,174	0.0%
Supplies	1,900	1,169	61.5%	2,590	0.0%
Contractual	10,000	10,153	101.5%	9,817	0.0%
Capital	67,103.00	39,098	58.3%	-	-
Total Expenditures	\$ 201,505	\$ 169,373	84.1%	\$ 126,581	0.0%

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Red Light Cameras (RLC)

Target Percentage 100%

REVENUE	FY 2024 Budget	FY 2024 Y-T-D ACTUAL		FY 2023 Y-T-D Actual	
Red Light Camera Fines	\$ 1,895,872	\$ 2,447,165	129.1%	\$ 2,078,852	93.0%
Late Fees/Court Costs	200,000	187,638	93.8%	184,975	0.0%
Interest Income	25,000	42,329	169.3%	44,695	489.8%
Miscellaneous Revenue	-	-	0.0%	4,290	-
Transfers in	-	-	-	919,759	-
Total Revenues	\$ 2,120,872	\$ 2,677,132	126.2%	\$ 3,232,570	144.3%

EXPENDITURES

Red Light Cameras (Tier 1)

Personnel (6 employees)	\$ 642,258	\$ 592,304	92.2%	\$ 601,327	98.4%
Supplies	3,150	1,781	56.6%	3,471	86.8%
Contractual	887,000	711,960	80.3%	876,138	97.2%
Transfers	342,558	342,558	100.0%	326,574	100%
Total Tier One	\$ 1,874,966	\$ 1,648,604	87.9%	\$ 1,807,511	91.8%

Traffic Safety (Tier 2)

Personnel (2 out of 3 employees)	\$ 298,227	\$ 192,493	64.5%	\$ 214,645	0.0%
Supplies	9,800	7,333	74.8%	2,175	0.0%
Contractual	53,997	44,733	82.8%	1,462	-
Capital Outlay	592,568	433,625	73.2%	129,630	0.0%
Total Tier Two	\$ 954,592	\$ 678,184	71.0%	\$ 347,912	0.0%

UNAUDITED

RLC Fines Revenue	2,447,165	
RLC Expenditures	(1,306,046)	
RLC Personnel Transfers YTD	(342,558)	
	798,561	Of this 50% goes to the city the other 50% goes to the state
City 50% Revenue (Loss)	399,280	This is the 50% that comes to the city
Late Fees Revenue	187,638	City keeps 100%
Interest Income Revenue	42,329	City keeps 100%
Traffic Safety Expenditures	(678,184)	
Total Net Fund Revenue (Loss)	(48,937)	



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