

City of Leon Valley February 2025 Financial Report

Carol Goering

Finance Director

City Council Meeting

March 18, 2025

City of Leon Valley Monthly Financial February 2025

General Fund

Target Percentage 41.66%

| REVENUE | FY 2025 BUDGET | FY 2025 Y-T-D ACTUAL | | FY 2024 Y-T-D ACTUAL | |
|---------------------------------|----------------------|-------------------------|--------------|-------------------------|--------------|
| Ad Valorem | \$ 5,761,580 | \$ 5,283,963 | 91.7% | \$ 4,967,086 | 90.8% |
| Sales Taxes | 3,752,505 | 987,266 | 26.3% | 957,368 | 25.3% |
| Franchise Taxes | 998,900 | 285,236 | 28.6% | 279,552 | 27.9% |
| Licenses, Permits, Fees & Fines | 1,590,635 | 885,736 | 55.7% | 505,907 | 40.9% |
| Interest Income | 430,313 | 167,138 | 38.8% | 158,601 | 50.0% |
| Miscellaneous Revenue | 1,789,396 | 1,996,168 | 111.6% | 191,049 | 16.7% |
| Transfers In | 2,318,930 | 1,729,644 | 74.6% | 2,133,856 | 100.0% |
| Total Revenue | \$ 16,642,259 | \$ 11,335,150 | 68.1% | \$ 9,193,419 | 58.5% |

| EXPENDITURES | | | | | |
|---------------------------|----------------------|---------------------|--------------|---------------------|--------------|
| Municipal Court | \$ 427,642 | \$ 185,915 | 43.5% | \$ 155,953 | 36.6% |
| Finance | 498,204 | 173,873 | 34.9% | 176,906 | 38.0% |
| Council & Manager | 1,051,606 | 381,158 | 36.2% | 425,409 | 35.6% |
| Information Technology | 448,774 | 258,405 | 57.6% | 178,283 | 56.5% |
| Police | 3,834,110 | 1,369,388 | 35.7% | 1,386,068 | 39.1% |
| Impound Lot | 158,818 | 79,339 | 50.0% | 57,144 | 28.4% |
| Fire | 4,293,553 | 1,500,334 | 34.9% | 1,338,889 | 34.3% |
| Public Works | 2,658,644 | 1,077,543 | 40.5% | 840,611 | 30.3% |
| Planning and Zoning | 1,060,463 | 198,953 | 18.8% | 184,646 | 28.4% |
| Economic Development | 664,359 | 149,884 | 22.6% | 138,915 | 27.0% |
| Special Events | 175,097 | 9,901 | 5.7% | 3,305 | 2.3% |
| Parks & Recreation | 2,689,639 | 184,508 | 6.9% | 114,245 | 3.62% |
| Library | 555,702 | 192,460 | 34.6% | 195,822 | 33.2% |
| Transfers Out | - | - | 0.0% | - | 0.0% |
| Total Expenditures | \$ 18,516,611 | \$ 5,761,660 | 31.1% | \$ 5,196,195 | 29.1% |



City of Leon Valley Monthly Financial February 2025

General Fund

| MISC REVENUE BREAKDOWN: | 2025 BUDGET | YTD ACTUALS | |
|----------------------------|---------------------|---------------------|---------------|
| Miscellaneous | \$ 317,328 | \$ 65,113 | 20.5% |
| Sales of Surplus Property | 10,000 | 1,916,003 | 93.9% |
| 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 | 14,384 | 28.8% |
| Library Grant | 6,756 | 668 | 9.9% |
| Fire Grant | 50,000 | - | 0.0% |
| PD Grants | 25,000 | - | 0.0% |
| Total Miscellaneous | \$ 1,789,396 | \$ 1,996,168 | 111.6% |

City of Leon Valley Monthly Financial February 2025

Water/Sewer/Storm Water Fund

Target Percentage 41.66%

| REVENUE | FY 2025 BUDGET | FY 2025 Y-T-D ACTUAL | | FY 2024 Y-T-D ACTUAL | |
|-----------------------|---------------------|-------------------------|--------------|-------------------------|--------------|
| Water Sales | \$ 2,113,000 | \$ 767,514 | 36.3% | \$ 680,171 | 33% |
| Sewer Sales | 2,508,000 | 989,045 | 39.4% | 933,483 | 37% |
| Storm Water | 560,000 | 196,439 | 35.1% | 194,761 | 33% |
| Connection & Platting | 2,250 | 1,725 | 76.7% | 125 | 35.7% |
| Customer Fees | 69,600 | 33,836 | 48.6% | 29,662 | 43% |
| Tapping Fees | 10,000 | 8,343 | 83.4% | 1,943 | 19.4% |
| Interest Income | 171,666 | 88,646 | 51.6% | 91,972 | 184% |
| Miscellaneous Revenue | 1,300,500 | - | 0.0% | - | 0.0% |
| Total Revenue | \$ 6,735,016 | \$ 2,085,548 | 31.0% | \$ 1,932,118 | 36.3% |

EXPENDITURES

| | | | | | |
|---------------------------|---------------------|---------------------|--------------|---------------------|--------------|
| Water System * | 3,366,607 | 1,686,225 | 50.1% | 596,076 | 21.5% |
| Sewer System | 3,213,283 | 607,577 | 18.9% | 776,222 | 23.1% |
| Storm Water | 845,605 | 66,281 | 7.8% | 86,926 | 6.5% |
| Other Sources/Uses | 1,361,401 | 1,253,538 | 92.1% | 1,261,628 | 79.5% |
| Total Expenditures | \$ 8,786,896 | \$ 3,613,621 | 41.1% | \$ 2,720,853 | 29.9% |

* 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 February 2025

Water/Sewer/Storm Water Fund

| MISC REVENUE BREAKDOWN: | 2025 BUDGET | YTD ACTUALS | |
|----------------------------|---------------------|-------------|-------------|
| Miscellaneous | \$ 500 | \$ - | 0.0% |
| Grant - Bexar County | 1,300,000 | - | 0.0% |
| Total Miscellaneous | \$ 1,300,500 | \$ - | 0.0% |

City of Leon Valley Monthly Financial February 2025

Community Center Fund

Target Percentage 41.66%

| REVENUE | FY 2025 BUDGET | FY 2025 Y-T-D ACTUAL | | FY 2024 Y-T-D ACTUAL | |
|----------------------|-------------------|-------------------------|--------------|-------------------------|--------------|
| Hotel/Motel Taxes | \$ 80,000 | 13,860 | 26.4% | 14,322 | 17.1% |
| Short Term - Rentals | - | 7,266 | 0.0% | - | 0.0% |
| RENTAL FEES | | | | | |
| Community Center | 48,650 | 23,615 | 48.5% | 11,728 | 24.5% |
| Conference Center | 17,767 | 9,697 | 54.6% | 12,583 | 76.9% |
| Interest Income | 14,943 | 4,682 | 31.3% | 5,215 | 72.4% |
| Transfers in | - | - | 0.0% | - | 0.0% |
| Total Revenue | \$ 161,360 | \$ 59,120 | 36.6% | \$ 43,848 | 28.2% |

EXPENDITURES

| | | | | | |
|---------------------------|-------------------|------------------|--------------|------------------|--------------|
| Personnel | \$ 93,285 | \$ 36,687 | 39.3% | \$ 34,642 | 38.8% |
| Supplies | 11,725 | 250 | 2.1% | 1,031 | 12.9% |
| Contractual | 50,101 | 12,537 | 25.0% | 20,148 | 34.0% |
| Capital Outlay | 12,000 | 10,116 | 84.3% | - | 0.0% |
| Total Expenditures | \$ 167,111 | \$ 59,590 | 35.7% | \$ 55,821 | 24.4% |



City of Leon Valley Monthly Financial February 2025

Economic/Community Development

Target Percentage 41.66%

| REVENUE | FY 2025 Budget | FY 2025 Y-T-D ACTUAL | | FY 2024 Y-T-D Actual | |
|-----------------------|-------------------|-------------------------|--------------|-------------------------|--------------|
| Sales Tax Revenues | \$ 411,086 | \$ 108,738 | 26.5% | \$ 105,593 | 25.8% |
| Interest Income | 20,313 | 8,922 | 43.9% | 9,938 | 90.4% |
| Total Revenues | \$ 431,399 | \$ 117,660 | 27.3% | \$ 115,532 | 27.5% |

EXPENDITURES

| | | | | | |
|---------------------------|-------------------|-------------------|--------------|-------------------|--------------|
| Personnel | \$ 182,781 | \$ 63,795 | 34.9% | \$ 53,449 | 31.1% |
| Supplies | 13,475 | 2,837 | 21.1% | 1,276 | 11.1% |
| Contractual | 236,768 | 41,783 | 17.6% | 84,191 | 25.9% |
| Capital Outlay | 231,335 | 41,469 | 17.9% | - | 0.0% |
| Total Expenditures | \$ 664,359 | \$ 149,884 | 22.6% | \$ 138,915 | 27.0% |

City of Leon Valley Monthly Financial February 2025

Impound Lot

Target Percentage 41.66%

| REVENUE | FY 2025 Budget | FY 2025 Y-T-D ACTUAL | | FY 2024 Y-T-D Actual | |
|-----------------------|-------------------|-------------------------|--------------|-------------------------|--------------|
| Impound Lot Fees | \$ 118,700 | \$ 40,765 | 34.3% | \$ 44,505 | 44.5% |
| Auctions | 106,000 | 37,441 | 35.3% | - | 0.0% |
| Total Revenues | \$ 224,700 | \$ 78,206 | 34.8% | \$ 44,505 | 26.9% |

EXPENDITURES

| | | | | | |
|---------------------------|-------------------|------------------|--------------|------------------|--------------|
| Personnel | \$ 127,548 | \$ 55,730 | 43.7% | \$ 52,651 | 43.0% |
| Supplies | 3,300 | 677 | 20.5% | 160 | 8.4% |
| Contractual | 10,072 | 5,262 | 52.2% | 4,333 | 43.3% |
| Capital | 17,898.00 | 17,669 | 98.7% | - | 0.0% |
| Total Expenditures | \$ 158,818 | \$ 79,339 | 50.0% | \$ 57,144 | 28.4% |

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

Red Light Cameras (RLC)

Target Percentage 41.66%

| REVENUE | FY 2025 Budget | FY 2025 Y-T-D ACTUAL | | FY 2024 Y-T-D Actual | |
|------------------------|---------------------|-------------------------|--------------|-------------------------|--------------|
| Red Light Camera Fines | \$ 2,080,051 | \$ 656,720 | 31.6% | \$ 965,340 | 50.9% |
| Late Fees/Court Costs | 200,000 | 61,707 | 30.9% | 72,072 | 36.0% |
| Interest Income | 37,740 | 17,365 | 46.0% | 14,689 | 58.8% |
| Miscellaneous Revenue | - | - | 0.0% | - | 0.0% |
| Transfers in | - | - | 0.0% | - | 0.0% |
| Total Revenues | \$ 2,317,791 | \$ 735,792 | 31.7% | \$ 1,052,102 | 49.6% |

EXPENDITURES

Red Light Cameras (Tier 1)

| | | | | | |
|-------------------------|---------------------|-------------------|--------------|-------------------|--------------|
| Personnel (6 employees) | \$ 664,154 | \$ 260,164 | 39.2% | \$ 250,065 | 38.9% |
| Supplies | 8,550 | - | 0.0% | - | 0.0% |
| Contractual | 907,820 | 286,819 | 31.6% | 289,637 | 32.7% |
| Transfers | 370,264 | 370,264 | 100.0% | 342,558 | 100% |
| Total Tier One | \$ 1,950,788 | \$ 917,247 | 47.0% | \$ 882,260 | 47.1% |

Traffic Safety (Tier 2)

| | | | | | |
|-------------------------|-------------------|-------------------|--------------|-------------------|--------------|
| Personnel (2 employees) | \$ 217,831 | \$ 51,941 | 23.8% | \$ 78,313 | 26.3% |
| Supplies | 37,725 | 593 | 1.6% | - | 0.0% |
| Contractual | 78,983 | 29,655 | 37.5% | 8,117 | 15.03% |
| Capital Outlay | 216,618 | 28,002 | 12.9% | 154,837 | 26.1% |
| Total Tier Two | \$ 551,157 | \$ 110,191 | 20.0% | \$ 241,267 | 25.3% |

UNAUDITED

| | | |
|-------------------------------|-----------|--|
| RLC Fines Revenue | 656,720 | |
| RLC Expenditures | (546,983) | |
| RLC Personnel Transfers YTD | (154,277) | |
| | (44,540) | Of this 50% goes to the city the other 50% goes to the state |
| City 50% Revenue (Loss) | (22,270) | This is the 50% that comes to the city |
| Late Fees Revenue | 61,707 | City keeps 100% |
| Interest Income Revenue | 17,365 | City keeps 100% |
| Traffic Safety Expenditures | (110,191) | |
| Total Net Fund Revenue (Loss) | (53,389) | |



City of Leon Valley February 2025 Financial Report

Carol Goering

Finance Director

City Council Meeting

March 18, 2025