

City of Leon Valley January 2025 Financial Report

Carol Goering

Finance Director

City Council Meeting

February 18, 2025



City of Leon Valley Monthly Financial January 2025

General Fund

Target Percentage 33.33%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Ad Valorem	\$ 5,761,580	\$ 3,633,100	63.1%	\$ 4,324,630	79.1%
Sales Taxes	3,752,505	609,513	16.2%	601,239	15.9%
Franchise Taxes	998,900	95,322	9.5%	101,521	10.1%
Licenses, Permits, Fees & Fines	1,590,635	755,435	47.5%	426,879	34.5%
Interest Income	430,313	137,342	31.9%	123,113	55.4%
Miscellaneous Revenue	1,789,396	1,973,907	110.3%	79,255	9.7%
Transfers In	2,318,930	1,729,644	74.6%	-	0.0%
Total Revenue	\$ 16,642,259	\$ 8,934,262	53.7%	\$ 5,656,637	36.0%

EXPENDITURES

Municipal Court	\$ 427,642	\$ 148,067	34.6%	\$ 125,630	29.5%
Finance	498,204	143,745	28.9%	138,214	29.7%
Council & Manager	1,051,606	332,444	31.6%	334,496	28.0%
Information Technology	448,774	204,174	45.5%	157,981	50.0%
Police	3,834,110	1,197,586	31.2%	1,177,783	33.3%
Impound Lot	158,818	70,745	44.5%	48,243	23.9%
Fire	4,293,553	1,269,726	29.6%	1,111,456	28.5%
Public Works	2,658,644	910,658	34.3%	702,782	25.4%
Planning and Zoning	1,060,463	157,214	14.8%	137,299	21.1%
Economic Development	664,359	123,755	18.6%	109,032	21.2%
Special Events	175,097	8,761	5.0%	3,305	2.3%
Parks & Recreation	2,689,639	156,658	5.8%	110,380	3.50%
Library	555,702	160,553	28.9%	156,798	26.6%
Transfers Out	-	-	0.0%	-	0.0%
Total Expenditures	\$ 18,516,611	\$ 4,884,086	26.4%	\$ 4,313,399	24.1%



City of Leon Valley Monthly Financial January 2025

General Fund

MISC REVENUE BREAKDOWN:	2025 BUDGET	YTD ACTUALS	
Miscellaneous	\$ 317,328	\$ 48,998	15.4%
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	8,237	16.5%
Library Grant	6,756	668	9.9%
Fire Grant	50,000	-	0.0%
PD Grants	25,000	-	0.0%
Total Miscellaneous	\$ 1,789,396	\$ 1,973,907	110.3%

City of Leon Valley Monthly Financial January 2025

Water/Sewer/Storm Water Fund

Target Percentage 33.33%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Water Sales	\$ 2,113,000	\$ 614,857	29.1%	\$ 525,049	25%
Sewer Sales	2,508,000	758,466	30.2%	708,233	28%
Storm Water	560,000	151,728	27.1%	150,294	24%
Connection & Platting	2,250	1,725	76.7%	-	0.0%
Customer Fees	69,600	27,183	39.1%	22,585	33%
Tapping Fees	10,000	8,343	83.4%	-	0.0%
Interest Income	171,666	71,629	41.7%	73,830	148%
Miscellaneous Revenue	1,300,500	-	0.0%	-	0.0%
Total Revenue	\$ 6,735,016	\$ 1,633,931	24.3%	\$ 1,479,991	27.8%

EXPENDITURES

Water System	3,366,607	1,305,034	38.8%	541,545	19.5%
Sewer System	3,213,283	436,344	13.6%	764,316	22.7%
Storm Water	845,605	64,138	7.6%	86,804	6.5%
Other Sources/Uses	1,361,401	1,253,538	92.1%	-	0.0%
Total Expenditures	\$ 8,786,896	\$ 3,059,054	34.8%	\$ 1,392,665	18.6%



City of Leon Valley Monthly Financial January 2025

Community Center Fund

Target Percentage 33.33%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Hotel/Motel Taxes	\$ 80,000	12,295	24.2%	11,844	14.1%
Short Term - Rentals	-	7,033	0.0%	-	0.0%
RENTAL FEES					
Community Center	48,650	18,000	37.0%	9,263	19.3%
Conference Center	17,767	7,580	42.7%	10,405	63.6%
Interest Income	14,943	3,852	25.8%	4,217	58.6%
Transfers in	-	-	0.0%	-	0.0%
Total Revenue	\$ 161,360	\$ 48,760	30.2%	\$ 35,728	23.0%

EXPENDITURES

Personnel	\$ 93,285	\$ 31,500	33.8%	\$ 27,850	31.2%
Supplies	11,725	196	1.7%	984	12.3%
Contractual	50,101	9,354	18.7%	16,444	27.7%
Capital Outlay	12,000	10,116	84.3%	-	0.0%
Total Expenditures	\$ 167,111	\$ 51,166	30.6%	\$ 45,278	19.8%



City of Leon Valley Monthly Financial January 2025

Economic/Community Development

Target Percentage 33.33%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Sales Tax Revenues	\$ 411,086	\$ 66,995	16.3%	\$ 66,303	16.2%
Interest Income	20,313	7,341	36.1%	8,035	73.1%
Total Revenues	\$ 431,399	\$ 74,335	17.2%	\$ 74,338	36.1%

EXPENDITURES

Personnel	\$ 182,781	\$ 54,760	30.0%	\$ 42,816	24.9%
Supplies	13,475	2,468	18.3%	799	7.0%
Contractual	236,768	25,138	10.6%	65,417	20.2%
Capital Outlay	231,335	41,389	17.9%	-	0.0%
Total Expenditures	\$ 664,359	\$ 123,755	18.6%	\$ 109,032	21.2%



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Impound Lot

Target Percentage 33.33%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Impound Lot Fees	\$ 118,700	\$ 34,945	29.4%	\$ 37,270	37.3%
Auctions	106,000	36,348	34.3%	-	0.0%
Total Revenues	\$ 224,700	\$ 71,293	31.7%	\$ 37,270	37.3%

EXPENDITURES

Personnel	\$ 127,548	\$ 49,004	38.4%	\$ 43,975	35.9%
Supplies	3,300	655	19.8%	160	8.4%
Contractual	10,072	3,417	33.9%	4,108	41.1%
Capital	17,898.00	17,669	98.7%	-	0.0%
Total Expenditures	\$ 158,818	\$ 70,745	44.5%	\$ 48,243	23.9%



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Red Light Cameras (RLC)

Target Percentage 33.33%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Red Light Camera Fines	\$ 2,080,051	\$ 565,583	27.2%	\$ 743,347	39.2%
Late Fees/Court Costs	200,000	56,108	28.1%	57,572	28.8%
Interest Income	37,740	14,288	37.9%	10,986	43.9%
Miscellaneous Revenue	-	-	0.0%	-	0.0%
Transfers in	-	-	0.0%	-	0.0%
Total Revenues	\$ 2,317,791	\$ 635,979	27.4%	\$ 811,905	38.3%

EXPENDITURES

Red Light Cameras (Tier 1)

Personnel (6 employees)	\$ 664,154	\$ 223,255	33.6%	\$ 204,524	31.8%
Supplies	8,550	-	0.0%	-	0.0%
Contractual	907,820	213,570	23.5%	211,439	23.8%
Transfers	370,264	370,264	100.0%	-	0%
Total Tier One	\$ 1,950,788	\$ 807,088	41.4%	\$ 415,963	22.2%

Traffic Safety (Tier 2)

Personnel (2 employees)	\$ 217,831	\$ 41,461	19.0%	\$ 62,061	20.8%
Supplies	37,725	593	1.6%	-	0.0%
Contractual	78,983	28,475	36.1%	7,522	13.93%
Capital Outlay	216,618	28,002	12.9%	155,441	26.2%
Total Tier Two	\$ 551,157	\$ 98,530	17.9%	\$ 225,024	23.6%

UNAUDITED

RLC Fines Revenue	565,583	
RLC Expenditures	(436,825)	
RLC Personnel Transfers YTD	(123,421)	
	5,337	Of this 50% goes to the city the other 50% goes to the state
City 50% Revenue (Loss)	2,669	This is the 50% that comes to the city
Late Fees Revenue	56,108	City keeps 100%
Interest Income Revenue	14,288	City keeps 100%
Traffic Safety Expenditures	(98,530)	
Total Net Fund Revenue (Loss)	(25,466)	



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