

**City of Leon Valley
Audit Highlights
September 30, 2024**

OVERVIEW

Clean Opinion (means we agree annual report is accurate)	YES
Material or Significant Findings	NO
Any Other Written Findings or Recommendations	YES, 1

General Fund Trends	2022	2023	2024	Budget
Total Revenue	13,817,425	15,213,852	12,972,663	13,588,517
Total Expenditures	12,319,290	12,489,550	13,263,499	17,875,306
Other Sources (Uses)	119,110	(1,824,541)	1,548,618	1,253,751
Change in Fund Balance	1,617,245	899,761	1,257,782	(3,033,038)
Beginning Fund Balance	5,718,880	7,336,126	8,235,887	
Ending Fund Balance	7,336,125	8,235,887	9,493,669	

Capital Expenditures	154,083	12,984	369,126
Nonspend, Restricted and Assigned Fund E	2,316,789	2,316,789	2,661,669
Months in General Fund Balance	5.0	5.7	6.4

Proprietary Fund Trends	2022	2023	2024
Total Revenue	5,956,617	5,447,908	5,933,677
Total Expenses	5,613,181	3,148,657	3,384,398
Other Sources (Uses)	(394,509)	189,866	(1,063,784)
Change in Fund Balance	(51,073)	2,489,117	1,485,495
Beginning Net Assets	10,155,792	10,104,719	12,593,836
Ending Net Assets	10,104,719	12,593,836	14,079,331

Long-term Assets	(8,439,432)	(10,337,604)	(10,941,125)
Long-term Liabilities	2,283,161	2,410,346	2,257,009
Restricted	(1,986,395)	(2,011,865)	(1,776,950)
Working Capital	1,962,053	2,654,713	3,618,265

Other Fund Balances	2022	2023	2024
Disaster Emergencies	1,000,000	1,000,000	1,000,000
Tree Mitigation	24,125	231,325	391,475
Economic Development	557,551	775,069	925,274
Other	5,810	6,543	7,237
Public Education (PEG)	298,380	298,380	332,800
Red Light Camera	919,759	1,077,147	944,822
Debt Service	414,100	428,334	577,210
Street Maintenance Funds	574,866	1,820,388	1,751,192
Capital Projects	0	772,527	0
Crime Control	508,228	624,621	738,579
Federal/State Forfeitures	290,066	400,786	1,058,032
Community Center	228,610	290,939	294,008
Grants	7,142	644	9,838
Child Safety	50,838	65,414	78,603
Building Security	49,897	74,437	89,701
Court Technology	38,208	48,126	61,966