

# City of Leon Valley December 2024 Financial Report

Carol Goering

Finance Director

City Council Meeting

January 21, 2025



# City of Leon Valley Monthly Financial December 2024

## General Fund

Target Percentage 25.00%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Ad Valorem	\$ 5,761,580	\$ 2,778,488	48.2%	\$ 2,550,273	46.6%
Sales Taxes	3,752,505	316,082	8.4%	301,814	8.0%
Franchise Taxes	998,900	86,319	8.6%	92,086	9.2%
Licenses, Permits, Fees & Fines	1,590,635	560,297	35.2%	304,091	24.6%
Interest Income	430,313	104,412	24.3%	91,754	28.1%
Miscellaneous Revenue	1,789,396	1,946,818	108.8%	35,487	6.1%
Transfers In	2,318,930	-	0.0%	-	0.0%
<b>Total Revenue</b>	<b>\$ 16,642,259</b>	<b>\$ 5,792,416</b>	<b>34.8%</b>	<b>\$ 3,375,505</b>	<b>21.5%</b>

### EXPENDITURES

Municipal Court	\$ 427,642	\$ 98,439	23.0%	\$ 96,295	22.6%
Finance	498,204	105,050	21.1%	114,541	24.6%
Council & Manager	1,051,606	230,155	21.9%	248,392	20.8%
Information Technology	448,774	142,307	31.7%	131,166	41.6%
Police	3,834,110	864,426	22.5%	882,200	24.9%
Impound Lot	158,818	56,195	35.4%	38,847	19.3%
Fire	4,293,553	883,277	20.6%	837,371	21.5%
Public Works	2,658,644	715,340	26.9%	563,392	20.3%
Planning and Zoning	1,060,463	102,849	9.7%	99,841	15.4%
Economic Development	664,359	100,019	15.1%	96,317	18.7%
Special Events	175,097	6,707	3.8%	717	49.0%
Parks & Recreation	2,689,639	110,347	4.1%	93,329	2.96%
Library	535,067	117,089	21.9%	121,396	20.6%
Transfers Out	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$ 18,495,976</b>	<b>\$ 3,532,201</b>	<b>19.1%</b>	<b>\$ 3,323,804</b>	<b>18.6%</b>



# City of Leon Valley Monthly Financial December 2024

General Fund

MISC REVENUE BREAKDOWN:	2025 BUDGET	YTD ACTUALS	
Miscellaneous	\$ 327,328	\$ 36,761	11.2%
Sales of Surplus Property	10,000	1,909,388	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	-	0.0%
Library Grant	6,756	668	9.9%
Fire Grant	50,000	-	0.0%
PD Grants	25,000	-	0.0%
<b>Total Miscellaneous</b>	<b>\$ 1,799,396</b>	<b>\$ 1,946,818</b>	<b>108.2%</b>



# City of Leon Valley Monthly Financial December 2024

## Water/Sewer/Storm Water Fund

Target Percentage 25.00%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Water Sales	\$ 2,113,000	\$ 460,271	21.8%	\$ 380,905	18%
Sewer Sales	2,508,000	532,002	21.2%	501,472	20%
Storm Water	560,000	106,931	19.1%	105,654	17%
Connection & Platting	2,250	900	40.0%	-	0.0%
Customer Fees	69,600	18,419	26.5%	15,916	23%
Tapping Fees	10,000	4,643	46.4%	-	0.0%
Interest Income	171,666	52,702	30.7%	54,451	109%
Miscellaneous Revenue	1,300,500	-	0.0%	-	0.0%
<b>Total Revenue</b>	<b>\$ 6,735,016</b>	<b>\$ 1,175,866</b>	<b>17.5%</b>	<b>\$ 1,058,398</b>	<b>19.9%</b>

### EXPENDITURES

Water System	3,366,607	1,035,034	30.7%	312,911	11.3%
Sewer System	3,213,283	274,144	8.5%	350,318	10.4%
Storm Water	845,605	49,717	5.9%	55,263	4.1%
Other Sources/Uses	1,361,401	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>\$ 8,786,896</b>	<b>\$ 1,358,895</b>	<b>15.5%</b>	<b>\$ 718,493</b>	<b>9.6%</b>



# City of Leon Valley Monthly Financial December 2024

## Community Center Fund

Target Percentage 25.00%

REVENUE	FY 2025 BUDGET	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D ACTUAL	
Hotel/Motel Taxes	\$ 80,000	-	0.0%	-	0.0%
Short Term - Rentals	-	-	0.0%	-	0.0%
<b>RENTAL FEES</b>					
Community Center	48,650	14,098	29.0%	4,763	9.9%
Conference Center	17,767	5,203	29.3%	8,583	52.5%
Interest Income	14,943	2,929	19.6%	3,150	43.8%
Transfers in	-	-	0.0%	-	0.0%
<b>Total Revenue</b>	<b>\$ 161,360</b>	<b>\$ 22,230</b>	<b>13.8%</b>	<b>\$ 16,495</b>	<b>10.6%</b>

### EXPENDITURES

Personnel	\$ 93,285	\$ 21,766	23.3%	\$ 20,518	23.0%
Supplies	11,725	129	1.1%	947	11.8%
Contractual	50,101	6,765	13.5%	14,085	23.7%
Capital Outlay	12,000	10,116	84.3%	-	0.0%
<b>Total Expenditures</b>	<b>\$ 167,111</b>	<b>\$ 38,777</b>	<b>23.2%</b>	<b>\$ 35,549</b>	<b>15.5%</b>



# City of Leon Valley Monthly Financial December 2024

## Economic/Community Development

Target Percentage 25.00%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Sales Tax Revenues	\$ 411,086	\$ 34,625	8.4%	\$ 33,280	8.1%
Interest Income	20,313	5,582	27.5%	6,003	54.6%
<b>Total Revenues</b>	<b>\$ 431,399</b>	<b>\$ 40,207</b>	<b>9.6%</b>	<b>\$ 39,283</b>	<b>36.1%</b>

### EXPENDITURES

Personnel	\$ 182,781	\$ 37,749	20.7%	\$ 31,888	18.5%
Supplies	13,475	900	6.7%	443	3.9%
Contractual	236,768	20,272	8.6%	63,987	19.7%
Capital Outlay	231,335	41,098	17.8%	-	0.0%
<b>Total Expenditures</b>	<b>\$ 664,359</b>	<b>\$ 100,019</b>	<b>15.1%</b>	<b>\$ 96,317</b>	<b>18.7%</b>



# City of Leon Valley Monthly Financial December 2024

## Impound Lot

Target Percentage 25.00%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Impound Lot Fees	\$ 118,700	\$ 28,190	23.7%	\$ 28,270	28.3%
Auctions	106,000	-	0.0%	-	0.0%
<b>Total Revenues</b>	<b>\$ 224,700</b>	<b>\$ 28,190</b>	<b>23.7%</b>	<b>\$ 28,270</b>	<b>17.1%</b>

## EXPENDITURES

Personnel	\$ 127,548	\$ 36,061	28.3%	\$ 34,579	28.2%
Supplies	3,300	154	4.7%	160	8.4%
Contractual	10,072	3,152	31.3%	4,108	41.1%
Capital	17,898.00	16,828	94.0%	-	0.0%
<b>Total Expenditures</b>	<b>\$ 158,818</b>	<b>\$ 56,195</b>	<b>35.4%</b>	<b>\$ 38,847</b>	<b>19.3%</b>

# City of Leon Valley Monthly Financial December 2024

## Red Light Cameras (RLC)

Target Percentage 25.00%

REVENUE	FY 2025 Budget	FY 2025 Y-T-D ACTUAL		FY 2024 Y-T-D Actual	
Red Light Camera Fines	\$ 2,080,051	\$ 519,678	25.0%	\$ 533,792	27.4%
Late Fees/Court Costs	200,000	45,133	22.6%	40,070	20.0%
Interest Income	37,740	10,865	28.8%	7,904	31.6%
Miscellaneous Revenue	-	-	0.0%	-	0.0%
Transfers in	-	-	0.0%	-	0.0%
<b>Total Revenues</b>	<b>\$ 2,317,791</b>	<b>\$ 575,676</b>	<b>24.8%</b>	<b>\$ 581,766</b>	<b>27.4%</b>

## EXPENDITURES

### *Red Light Cameras (Tier 1)*

Personnel (6 employees)	\$ 664,154	\$ 157,462	23.7%	\$ 156,588	24.4%
Supplies	8,550	-	0.0%	-	0.0%
Contractual	907,820	76,436	8.4%	139,771	15.8%
Transfers	370,264	-	0.0%	-	0%
<b>Total Tier One</b>	<b>\$ 1,950,788</b>	<b>\$ 233,897</b>	<b>12.0%</b>	<b>\$ 296,359</b>	<b>15.8%</b>

### *Traffic Safety (Tier 2)*

Personnel (2 employees)	\$ 217,831	\$ 25,708	11.8%	\$ 46,261	15.5%
Supplies	37,725	593	1.6%	-	0.0%
Contractual	78,983	27,297	34.6%	6,800	12.59%
Capital Outlay	216,618	28,002	12.9%	134,239	22.7%
<b>Total Tier Two</b>	<b>\$ 551,157</b>	<b>\$ 81,600</b>	<b>14.8%</b>	<b>\$ 187,301</b>	<b>19.6%</b>

### UNAUDITED

RLC Fines Revenue	519,678	
RLC Expenditures	(233,897)	
RLC Personnel Transfers YTD	(92,566)	
	193,215	Of this 50% goes to the city the other 50% goes to the state
City 50% Revenue (Loss)	96,607	This is the 50% that comes to the city
Late Fees Revenue	45,133	City keeps 100%
Interest Income Revenue	10,865	City keeps 100%
Traffic Safety Expenditures	(81,600)	
Total Net Fund Revenue (Loss)	71,005	





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