

City of Leon Valley August Financial Report

Kevin Rule
Finance Director

City Council Meeting
October 18, 2022



City of Leon Valley

Monthly Financial

September 2022

General Fund

Target Percentage 100%

REVENUE	FY 2022 BUDGET	FY 2022 Y-T-D ACTUAL		FY 2021 Y-T-D ACTUAL	
Ad Valorem	\$ 5,126,931	\$ 5,268,416	102.8%	\$ 4,886,127	102.4%
Sales Taxes	\$ 2,913,493	\$ 2,708,555	93.0%	\$ 2,856,247	104.2%
Franchise Taxes	\$ 885,567	\$ 891,550	100.7%	\$ 877,389	99.4%
Licenses, Permits, Fees & Fines	\$ 3,185,079	\$ 1,363,061	42.8%	\$ 1,238,727	34.9%
Miscellaneous	\$ 1,305,632	\$ 651,451	49.9%	\$ 232,179	73.7%
ARP Funds	\$ 512,420	\$ 512,420	100.0%		0.0%
Fund Balance	\$ 609,737	\$ -	0.0%	\$ -	0.0%
Total Revenue	\$ 14,538,859	\$ 11,395,453	78.4%	\$ 10,090,669	82.4%

EXPENDITURES

Municipal Court	\$ 178,937	\$ 176,291	98.5%	\$ 180,017	97.9%
Finance	174,408	164,727	94.4%	152,513	86.9%
Council & Manager	1,111,060	833,055	75.0%	740,617	90.5%
Police	2,660,609	2,541,344	95.5%	2,598,794	90.7%
Traffic Safety Program	566,216	415,755	73.4%	612,627	87.3%
Red Light Cameras	1,451,537	-	0.0%	-	0.0%
Impound Lot	114,859	-	0.0%	-	0.0%
Fire	3,764,098	3,419,807	90.9%	3,381,281	95.2%
Public Works	1,425,313	1,368,611	96.0%	1,813,130	101.1%
Planning and Zoning	416,608	359,336	86.3%	457,575	94.8%
Economic Development	318,676	-	0.0%	-	0.0%
Special Events	114,380	123,973	108.4%	70,839	61.9%
Parks & Recreation	1,758,421	304,475	17.3%	512,251	94.2%
Library	483,737	459,710	95.0%	422,308	88.7%
Other Sources/Uses	-	-	0.0%	-	0.0%
Total Expenditures	\$ 14,538,859	\$ 10,167,084	69.9%	\$ 10,941,952	80.6%

**REVENUE OVER (UNDER)
EXPENITURES**

\$ - \$ 1,228,369 \$ (851,283)

Beginning Fund Balance 9/30/2021: \$3,361,144

Ending Fund Balance 9/30/2022: \$4,589,513



General Fund Sales Taxes

September 2022

Month	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Change
DEC (Oct)	184,399	215,309	204,308	202,861	216,829	6.89%
JAN (Nov)	179,136	156,224	174,973	187,220	258,323	37.98%
FEB (Dec)	231,503	241,218	235,385	264,298	295,934	11.97%
MAR (Jan)	168,032	177,938	163,709	193,537	239,288	23.64%
APR (Feb)	177,302	211,453	226,435	168,536	222,870	32.2%
MAY (Mar)	242,865	214,224	221,379	301,384	340,767	13.1%
JUN (Apr)	179,315	190,298	157,204	231,275	252,566	9.2%
JUL (May)	191,414	192,754	179,581	229,648	255,326	11.2%
AUG (Jun)	241,295	226,356	248,995	288,106	325,832	13.1%
SEP (Jul)	192,601	219,617	195,378	251,744	255,640	1.5%
OCT (Aug)	195,777	194,186	196,640	236,170		
NOV (Sep)	246,941	230,647	265,232	279,452		
Totals	\$ 2,430,581	\$ 2,470,224	\$ 2,469,219	\$ 2,834,232	\$ 2,663,376	14.87%

September 2022 collections are for July 2022

September 2022 collections are 1.55% (\$3,895.39) higher than September 2021

Total year-to-date collections are 14.87% (\$344,767) higher than last year at this time



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Red Light Cameras (RLC)

Target Percentage 100%

REVENUE	FY 2022 Budget	FY 2022 Y-T-D ACTUAL		FY 2021 Y-T-D Actual	
Red Light Camera Fines	1,878,594	1,868,564	99.5%	1,954,809	105.0%
Late Fees/Court Costs	155,000	191,484	123.5%	186,467	124.3%
Total Revenues	\$ 2,033,594	\$ 2,060,048	101.3%	\$ 2,141,276	106.5%
EXPENDITURES					
Red Light Cameras					
Personnel	552,754	514,404	93.1%	473,952	86.3%
Supplies	2,100	1,165	55.5%	9,002	428.7%
Contractual	896,683	807,954	90.1%	879,282	101.7%
Capital	-	-	-	-	-
Total Tier One	\$ 1,451,537	\$ 1,323,523	91.2%	\$ 1,362,236	96.2%
Traffic Safety					
Personnel	538,916	391,870	72.7%	343,658	65.8%
Supplies	9,800	8,419	85.9%	29,304	299.0%
Contractual	17,500	15,466	88.4%	16,451	82.3%
Capital	-	-	0.0%	132,214	88.1%
Total Tier Two	\$ 566,216	\$ 415,755	73.4%	\$ 521,627	74.3%
Total Expenditures	\$ 2,017,753	\$ 1,739,278	86.2%	\$ 1,883,863	88.9%
REVENUE OVER (UNDER) EXPENITURES	\$ 15,841	\$ 320,770		\$ 257,413	

Beginning Fund Balance 9/30/2021: \$600,453

Ending Fund Balance 9/30/2022: \$1,148,496



City of Leon Valley Monthly Financial September 2022

Impound Lot

Target Percentage 100%

REVENUE	FY 2022 Budget	FY 2022 Y-T-D ACTUAL		FY 2021 Y-T-D Actual	
Impound Lot Fees	50,000	68,645	137.3%	84,835	39.3%
Auctions	41,585	64,764	155.7%	85,470	104.7%
Miscellaneous	-	457	0.0%		0.0%
Fund Balance	23,274	-	0.0%	-	0.0%
Total Revenues	\$ 114,859	\$ 133,866	116.5%	\$ 170,305	57.3%

EXPENDITURES					
Personnel	104,459	117,024	112.0%	147,710	141.4%
Supplies	1,900	2,210	116.3%	1,729	91.0%
Contractual	8,500	4,828	56.8%	7,426	78.2%
Capital	-	-	0.0%	-	0.0%
Total Expenditures	\$ 114,859	\$ 124,062	108.0%	\$ 156,865	135.4%

REVENUE OVER (UNDER)	\$	-	\$	9,804	\$	13,440
EXPENITURES						

Beginning Fund Balance 9/30/2021: \$335,398

Ending Fund Balance 9/30/2022: \$345,202



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Economic/Community Development

Target Percentage 100%

REVENUE	FY 2022 Budget	FY 2022 Y-T-D ACTUAL		FY 2021 Y-T-D Actual	
Sales Tax Revenues	319,416	332,873	104.2%	354,235	118.3%
Miscellaneous	-	573	-	-	-
Total Revenues	\$ 319,416	\$ 333,446	104.4%	\$ 354,235	16.3%

EXPENDITURES

Personnel	210,313	181,260	86.2%	136,796	102.2%
Supplies	10,690	4,867	45.5%	7,918	86.1%
Contractual	97,673	103,540	106.0%	55,770	35.8%
Total Expenditures	\$ 318,676	\$ 289,667	90.9%	\$ 200,484	67.1%

REVENUE OVER (UNDER)	\$ 740	\$ 43,779	\$ 153,751
EXPENITURES			

Beginning Fund Balance 9/30/2021: \$442,614

Ending Fund Balance 9/30/2022: \$486,393



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Water/Sewer/Storm Water Fund

Target Percentage 100%

REVENUE	FY 2022 BUDGET	FY 2022 Y-T-D ACTUAL		FY 2021 Y-T-D ACTUAL	
Water Sales	\$ 2,012,933	\$ 2,047,999	101.7%	1,994,987	108.1%
Sewer Sales	2,404,335	2,436,640	101.3%	2,559,462	110.9%
Storm Water	416,289	388,838	93.4%	463,363	115.3%
Connection & Platting	350	-	0.0%		0.0%
Customer Fees	67,397	76,311	113.2%	77,555	107.3%
Tapping Fees	15,000	-	0.0%		0.0%
Miscellaneous	2,638,585	743,316	28.2%	53,906	89.1%
ARP Funds	230,000	230,000	100.0%		0.0%
Water Fund Balance	798,989	1,132	0.1%		0.0%
Sewer Fund Balance	478,077	478,077	100.0%	-	0.0%
Stormwater Fund Balance	274,790	-	0.0%	-	0.0%
Total Revenue	\$ 9,336,745	\$ 6,402,313	68.6%	\$ 5,149,273	109.5%

EXPENDITURES

Business Office	\$ 955,248	\$ 830,737	87.0%	\$ 865,759	88.7%
Water System	3,555,509	2,687,885	75.6%	1,712,660	64.9%
Sewer System	2,619,399	2,202,214	84.1%	1,853,308	83.3%
Storm Water	1,927,470	303,965	15.8%	379,641	21.6%
Other Sources/Uses	377,512	377,512	100.0%	-	0.0%
Total Expenditures	\$ 9,435,138	\$ 6,402,313	67.9%	\$ 4,811,368	62.4%

**REVENUE OVER (UNDER)
EXPENITURES**

\$ (98,393) \$ (478,077) \$ 337,905

Beginning Fund Balance 9/30/2021: \$2,404,894

Ending Fund Balance 9/30/2022: \$1,925,685



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Community Center Fund

Target Percentage 100%

REVENUE	FY 2022 BUDGET	FY 2022 Y-T-D ACTUAL		FY 2021 Y-T-D ACTUAL	
Hotel/Motel Taxes	\$ 50,500	\$ 64,949	128.6%	\$ 89,993	120.0%
RENTAL FEES					
Community Center	5,100	47,939	940.0%	13,661	129.1%
Conference Center	4,176	16,353	391.6%	6,592	150.3%
Miscellaneous Revenue	-	626	0.0%	-	-
Fund Balance	82,142				
Total Revenue	\$ 141,918	\$ 129,866	91.5%	\$ 110,246	122.5%

EXPENDITURES					
Community Center Operations	\$ 141,918	\$ 108,438	76.4%	\$ 110,885	76.9%
Total Expenditures	\$ 141,918	\$ 108,438	76.4%	\$ 110,885	76.9%

REVENUE OVER (UNDER)	\$	-	\$	21,428	\$	(639)
EXPENITURES						

Beginning Fund Balance 9/30/2021: \$135,325

Ending Fund Balance 9/30/2022: \$156,753

