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# **CITY OF LEEDS, ALABAMA**

## **FINANCE COMMITTEE MEETING AGENDA**

City Hall Annex - 1410 9th St, Leeds, AL 35094

**December 13, 2023 @ 4:00 PM**

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### **CALL TO ORDER**

### **ROLL CALL**

### **OLD BUSINESS**

1. FC23-12-03 - Treasury Management

### **NEW BUSINESS**

1. FC23-12-02 - GASB
2. FC23-12-01 - Budget Reports

### **ADJOURNMENT**

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In compliance with the Americans with Disabilities Act, those requiring accommodation for Council meetings should notify the City Clerk's Office at least 24 hours prior to the meeting at 205-699-2585.

**File Attachments for Item:**

1. FC23-12-02 - GASB

## SUMMARY OF STATEMENT NO. 96



### STANDARDS & GUIDANCE

#### Pronouncements

Implementation Guides (Issued June 2015 or Later)

#### GARS

### STATEMENT NO. 96

#### **SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (ISSUED 05/20)**

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will *not* exercise that option).

Under this Statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, —which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.
- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations

4 related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

If a SBITA contract contains multiple components, a government should account for each component as a separate SBITA or nonsubscription component and allocate the contract price to the different components. If it is not practicable to determine a best estimate for price allocation for some or all components in the contract, a government should account for those components as a single SBITA.

This Statement provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This Statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

#### **Effective Date and Transition**

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

#### **How the Changes in This Statement Will Improve Financial Reporting**

The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

#### **How the Board Considered Costs and Benefits in the Development of This Statement**

One of the principles guiding the Board's setting of standards for accounting and financial reporting is the assessment of expected benefits and perceived costs. The Board strives to determine that its standards address significant user needs and that the costs incurred through the application of its standards, compared with possible alternatives, are justified when compared to the expected overall public benefit. The Board believes that the expected benefits that will result from the information provided through implementation of this Statement—more consistent accounting and financial reporting, and more comparable information about SBITAs—are significant and justify the perceived costs of implementation and ongoing compliance.

Certain decisions made by the Board were intended to provide cost relief. For example, the scope of this Statement excludes contracts with stand-alone tangible capital assets and contracts with a combination of a tangible capital asset and an insignificant software component. In addition, this Statement includes an exception for short-term SBITAs. This Statement also requires governments to report an entire multiple-component contract as a single SBITA when determining that a best estimate to allocate the

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Contract price to multiple components is not practicable. Additionally, this Statement permits, but does not require, governments to include capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage in the measurement of the subscription asset recognized at transition.

Unless otherwise specified, pronouncements of the GASB apply to financial reports of all state and local governmental entities, including general purpose governments; public benefit corporations and authorities; public employee retirement systems; and public utilities, hospitals and other healthcare providers, and colleges and universities. Paragraph 3 discusses the applicability of this Statement.

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**File Attachments for Item:**

2. FC23-12-01 - Budget Reports

# City of Leeds - Debt Service

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|   | TOTAL                   |                        |                          |                  |
|---|-------------------------|------------------------|--------------------------|------------------|
|   | ACTUAL                  | BUDGET                 | OVER BUDGET              | % OF BUDGET      |
| <b>Income</b>                                 |                         |                        |                          |                  |
| 09-3007 Transfer-In from Fund Balance         |                         | 2,300,000.00           | -2,300,000.00            |                  |
| 09-3008 OCCUPATIONAL TAX                      | 416,320.47              | 2,145,000.00           | -1,728,679.53            | 19.41 %          |
| 09-3399 GF to Debit Service Transfer          |                         | 6,500,000.00           | -6,500,000.00            |                  |
| 09-3904 INTEREST EARNED                       | 2,735.02                | 17,000.00              | -14,264.98               | 16.09 %          |
| 09-3906 PEBA REIMBURSEMENT (SCHOOL)           | 316,507.82              | 450,000.00             | -133,492.18              | 70.34 %          |
| <b>Total Income</b>                           | <b>\$735,563.31</b>     | <b>\$11,412,000.00</b> | <b>\$ -10,676,436.69</b> | <b>6.45 %</b>    |
| <b>GROSS PROFIT</b>                           | <b>\$735,563.31</b>     | <b>\$11,412,000.00</b> | <b>\$ -10,676,436.69</b> | <b>6.45 %</b>    |
| <b>Expenses</b>                               |                         |                        |                          |                  |
| 09-1392 2015 PEBA (due Apr/Sept)              | 3,125.00                | 411,100.00             | -407,975.00              | 0.76 %           |
| 09-1393 2016 PEBA (due Apr/Sept)              |                         | 309,285.00             | -309,285.00              |                  |
| 09-1394 2017 PEBA (due Apr/Sept)              |                         | 3,495,213.76           | -3,495,213.76            |                  |
| 09-4304 Office Supplies                       | 174.67                  |                        | 174.67                   |                  |
| 09-4400 Tax Collection Fees                   | 8,642.29                | 45,000.00              | -36,357.71               | 19.21 %          |
| 09-6100 BOND FEES                             |                         | 4,000.00               | -4,000.00                |                  |
| 09-6200 2017A GO Warrants (due monthly)       | 23,375.00               |                        | 23,375.00                |                  |
| 09-6400 2020A GO Warrants (due Nov/May)       | 45,822.28               | 91,770.00              | -45,947.72               | 49.93 %          |
| 09-6401 2020B GO Warrants (due Nov/May)       | 666,424.96              | 1,700,666.56           | -1,034,241.60            | 39.19 %          |
| 09-6402 2020C GO Warrants (due monthly)       | 2,481,095.82            | 2,400,000.00           | 81,095.82                | 103.38 %         |
| 09-6500 2021A GO Warrants (due Nov/May)       | 38,644.00               | 57,260.50              | -18,616.50               | 67.49 %          |
| 09-6501 2021B GO Warrants (due Nov/May)       | 987,022.26              | 1,042,540.00           | -55,517.74               | 94.67 %          |
| 19-6507 2017 GO School Warrants (due monthly) | 189,610.52              | 950,000.00             | -760,389.48              | 19.96 %          |
| 40-6300 2017B GO Warrants (due monthly)       | 32,211.08               | 160,000.00             | -127,788.92              | 20.13 %          |
| <b>Total Expenses</b>                         | <b>\$4,476,147.88</b>   | <b>\$10,666,835.82</b> | <b>\$ -6,190,687.94</b>  | <b>41.96 %</b>   |
| <b>NET OPERATING INCOME</b>                   | <b>\$ -3,740,584.57</b> | <b>\$745,164.18</b>    | <b>\$ -4,485,748.75</b>  | <b>-501.98 %</b> |
| <b>Other Income</b>                           |                         |                        |                          |                  |
| 09-3900 Miscellaneous Revenue                 | 7,635.97                |                        | 7,635.97                 |                  |
| <b>Total Other Income</b>                     | <b>\$7,635.97</b>       | <b>\$0.00</b>          | <b>\$7,635.97</b>        | <b>0.00%</b>     |
| <b>NET OTHER INCOME</b>                       | <b>\$7,635.97</b>       | <b>\$0.00</b>          | <b>\$7,635.97</b>        | <b>0.00%</b>     |
| <b>NET INCOME</b>                             | <b>\$ -3,732,948.60</b> | <b>\$745,164.18</b>    | <b>\$ -4,478,112.78</b>  | <b>-500.96 %</b> |

# City of Leeds - Police Dept

## Profit and Loss

October 1 - December 12, 2023

|                                  | TOTAL               |
|----------------------------------|---------------------|
| Income                           |                     |
| 300 Income                       |                     |
| 304 Confiscated Funds (Evidence) | 150,120.00          |
| 390 Interest Credit              | 95.59               |
| <b>Total 300 Income</b>          | <b>150,215.59</b>   |
| <b>Total Income</b>              | <b>\$150,215.59</b> |
| GROSS PROFIT                     | <b>\$150,215.59</b> |
| Expenses                         |                     |
| <b>Total Expenses</b>            |                     |
| NET OPERATING INCOME             | <b>\$150,215.59</b> |
| NET INCOME                       | <b>\$150,215.59</b> |



# City of Leeds - Gas Tax

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|  | TOTAL                 |                     |                     |                   |
|--|-----------------------|---------------------|---------------------|-------------------|
|  | ACTUAL                | BUDGET              | OVER BUDGET         | % OF BUDGET       |
| <b>Income</b>                              |                       |                     |                     |                   |
| 04-3000 Four Cent Revenue                  |                       |                     |                     |                   |
| 04-3800 GAS TAX                            | 68,674.26             | 350,000.00          | -281,325.74         | 19.62 %           |
| 04-3904 4 CENT INTEREST EARNED             | 3,189.24              | 5,800.00            | -2,610.76           | 54.99 %           |
| <b>Total 04-3000 Four Cent Revenue</b>     | <b>71,863.50</b>      | <b>355,800.00</b>   | <b>-283,936.50</b>  | <b>20.20 %</b>    |
| 07-3000 Seven Cent Revenue                 |                       |                     |                     |                   |
| 07-3800 7 CENT GAS TAX                     | 1,343,806.47          | 108,000.00          | 1,235,806.47        | 1,244.27 %        |
| 07-3801 JEFF CO ROAD TAX                   | 71,914.75             | 400,000.00          | -328,085.25         | 17.98 %           |
| 07-3850 Rebuild Alabama                    | 17,475.97             | 105,000.00          | -87,524.03          | 16.64 %           |
| 07-3904 7 CENT INTEREST EARNED             | 9,063.75              | 9,500.00            | -436.25             | 95.41 %           |
| <b>Total 07-3000 Seven Cent Revenue</b>    | <b>1,442,260.94</b>   | <b>622,500.00</b>   | <b>819,760.94</b>   | <b>231.69 %</b>   |
| <b>Total Income</b>                        | <b>\$1,514,124.44</b> | <b>\$978,300.00</b> | <b>\$535,824.44</b> | <b>154.77 %</b>   |
| <b>GROSS PROFIT</b>                        | <b>\$1,514,124.44</b> | <b>\$978,300.00</b> | <b>\$535,824.44</b> | <b>154.77 %</b>   |
| <b>Expenses</b>                            |                       |                     |                     |                   |
| 04-4000 Four Cent Expenses                 |                       | 12.00               | -12.00              |                   |
| 04-4400 Tax Collection Fees                | 838.96                | 4,700.00            | -3,861.04           | 17.85 %           |
| <b>Total 04-4000 Four Cent Expenses</b>    | <b>838.96</b>         | <b>4,712.00</b>     | <b>-3,873.04</b>    | <b>17.80 %</b>    |
| 07-4000 Seven Cent Expenses                |                       |                     |                     |                   |
| 07-4400 CONTRACT SERVICES                  |                       | 100.00              | -100.00             |                   |
| 07-4510 7 CT RPR & MTC - STREETS           |                       | 55,000.00           | -55,000.00          |                   |
| 07-6996 Jeff Co Road Tax Transfer          | 1,315,494.07          |                     | 1,315,494.07        |                   |
| <b>Total 07-4000 Seven Cent Expenses</b>   | <b>1,315,494.07</b>   | <b>55,100.00</b>    | <b>1,260,394.07</b> | <b>2,387.47 %</b> |
| 07-6997 7C Transfer to General Fund (4304) |                       | 5,600.00            | -5,600.00           |                   |
| 08-4000 2020 Paving Project                |                       |                     |                     |                   |
| 08-2023-4000 Other Business Expenses       |                       | 912,888.00          | -912,888.00         |                   |
| <b>Total 08-4000 2020 Paving Project</b>   |                       | <b>912,888.00</b>   | <b>-912,888.00</b>  |                   |
| <b>Total Expenses</b>                      | <b>\$1,316,333.03</b> | <b>\$978,300.00</b> | <b>\$338,033.03</b> | <b>134.55 %</b>   |
| <b>NET OPERATING INCOME</b>                | <b>\$197,791.41</b>   | <b>\$0.00</b>       | <b>\$197,791.41</b> | <b>0.00%</b>      |
| <b>NET INCOME</b>                          | <b>\$197,791.41</b>   | <b>\$0.00</b>       | <b>\$197,791.41</b> | <b>0.00%</b>      |

# City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|  | TOTAL               |                      |                       |                |
|--|---------------------|----------------------|-----------------------|----------------|
|  | ACTUAL              | BUDGET               | OVER BUDGET           | % OF BUDGET    |
| <b>Income</b>                                      |                     |                      |                       |                |
| 01-3000 Admin                                      |                     |                      |                       |                |
| 01-3001 Sales Tax                                  | 2,239,426.41        | 15,450,000.00        | -13,210,573.59        | 14.49 %        |
| 01-3002 Sellers Use Tax                            | 195,869.89          | 1,030,000.00         | -834,130.11           | 19.02 %        |
| 01-3003 Simplified Sellers Use Tx                  | 151,173.94          | 824,000.00           | -672,826.06           | 18.35 %        |
| 01-3004 Consumer Use Tax                           | 275,182.19          | 669,500.00           | -394,317.81           | 41.10 %        |
| 01-3005 Direct Pay Permit Tax                      | 35,815.93           | 39,140.00            | -3,324.07             | 91.51 %        |
| 01-3006 Audit Revenues                             |                     | 0.00                 | 0.00                  |                |
| 01-3010 Business License                           | 36,381.25           | 3,090,000.00         | -3,053,618.75         | 1.18 %         |
| 01-3012 Excise Tax                                 | 11,068.57           | 51,500.00            | -40,431.43            | 21.49 %        |
| 01-3014 Production Privilege - State of Alabama    | 55.60               | 309.00               | -253.40               | 17.99 %        |
| 01-3015 Production Privilege - Jefferson County    |                     | 7,725.00             | -7,725.00             |                |
| 01-3020 Tobacco Tax                                | 14,914.88           | 92,000.00            | -77,085.12            | 16.21 %        |
| 01-3030 Ad Valorem                                 | 658,110.29          | 1,390,000.00         | -731,889.71           | 47.35 %        |
| 01-3038 Road Tax Distribution                      | 5,568.32            | 17,510.00            | -11,941.68            | 31.80 %        |
| 01-3040 Auto & Boat Sales/Use Tax                  | 22,615.47           | 87,550.00            | -64,934.53            | 25.83 %        |
| 01-3050 Manufactured (Mobile) Home Tax             | 142.50              | 316.67               | -174.17               | 45.00 %        |
| 01-3070 Wine & Beer Tax                            | 14,793.04           | 61,800.00            | -47,006.96            | 23.94 %        |
| 01-3078 Liquor Tax                                 | 20,516.50           | 139,050.00           | -118,533.50           | 14.75 %        |
| 01-3080 Rental Lease Tax                           | 56,276.72           | 257,500.00           | -201,223.28           | 21.86 %        |
| 01-3090 Lodging Tax                                | 58,991.64           | 309,000.00           | -250,008.36           | 19.09 %        |
| 01-3104 Alabama Trust Fund Rev                     |                     | 105,286.60           | -105,286.60           |                |
| 01-3112 Franchise Fee - Utility                    | 32,582.72           | 144,200.00           | -111,617.28           | 22.60 %        |
| 01-3116 Payments In Lieu Tax                       | 4,257.09            | 4,120.00             | 137.09                | 103.33 %       |
| 01-3120 Recycling Center Proceeds                  | 846.43              | 3,605.00             | -2,758.57             | 23.48 %        |
| 01-3124 Insurance Proceeds                         | 718.46              |                      | 718.46                |                |
| 01-3215 RDA Reimbursements from                    | 263.21              |                      | 263.21                |                |
| 01-3400 Contractual Buc-ee's Donation              |                     | 25,000.00            | -25,000.00            |                |
| 01-3506 Restitution (Rec'd From Court)             | 548.00              | 1,339.00             | -791.00               | 40.93 %        |
| 01-3508 Magistrate Training Rev - Rec'd From Court | 664.00              | 2,575.00             | -1,911.00             | 25.79 %        |
| 01-3512 Court Monthly Report Fees                  | 57,612.51           | 206,000.00           | -148,387.49           | 27.97 %        |
| 01-3802 Carryover Funds                            |                     | 1,900,000.00         | -1,900,000.00         |                |
| 01-3900 Retiree Insurance Premiums                 | 4,883.43            | 27,810.00            | -22,926.57            | 17.56 %        |
| 01-3904 Interest Earned                            | 127,826.80          | 283,250.00           | -155,423.20           | 45.13 %        |
| 01-3908  | 1,028.30            |                      | 1,028.30              |                |
| 01-3997 Misc Fees                                  |                     | 0.00                 | 0.00                  |                |
| <b>Total 01-3000 Admin</b>                         | <b>4,028,134.09</b> | <b>26,220,086.27</b> | <b>-22,191,952.18</b> | <b>15.36 %</b> |
| 11-3000 Court                                      |                     |                      |                       |                |
| 11-3504 Court Fines & Forfeitures                  | 165,314.23          | 721,000.00           | -555,685.77           | 22.93 %        |
| 11-3910 Interest Earned                            | 2,417.21            |                      | 2,417.21              |                |
| <b>Total 11-3000 Court</b>                         | <b>167,731.44</b>   | <b>721,000.00</b>    | <b>-553,268.56</b>    | <b>23.26 %</b> |
| 12-3000 Cemetery                                   |                     |                      |                       |                |
| 12-3300 Cemetery Lot Sales                         | 20.00               |                      | 20.00                 |                |

# City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|   | TOTAL             |                     |                      |                |
|---|-------------------|---------------------|----------------------|----------------|
|   | ACTUAL            | BUDGET              | OVER BUDGET          | % OF BUDGET    |
| 12-3302 Cemetery-Gen Fund Open/Close          | 3,600.00          | 15,450.00           | -11,850.00           | 23.30 %        |
| 12-3904 Cemetery-Interest Earned              | 1,587.88          | 7,210.00            | -5,622.12            | 22.02 %        |
| <b>Total 12-3000 Cemetery</b>                 | <b>5,207.88</b>   | <b>22,660.00</b>    | <b>-17,452.12</b>    | <b>22.98 %</b> |
| 14-3000 TIF District                          |                   |                     |                      |                |
| 14-3106 DO NOT USE- TIF District Revenue      | 184,401.81        | 613,341.31          | -428,939.50          | 30.07 %        |
| <b>Total 14-3000 TIF District</b>             | <b>184,401.81</b> | <b>613,341.31</b>   | <b>-428,939.50</b>   | <b>30.07 %</b> |
| 16-3000 Social Services Revenues              |                   |                     |                      |                |
| 16-3112 Social Services-Revenue               | 3,381.63          | 30,900.00           | -27,518.37           | 10.94 %        |
| <b>Total 16-3000 Social Services Revenues</b> | <b>3,381.63</b>   | <b>30,900.00</b>    | <b>-27,518.37</b>    | <b>10.94 %</b> |
| 17-3000 Grant Income                          |                   |                     |                      |                |
| 22-3217 22-3217 Police Grant Funds            | 2,892.88          |                     | 2,892.88             |                |
| <b>Total 17-3000 Grant Income</b>             | <b>2,892.88</b>   |                     | <b>2,892.88</b>      |                |
| 19-3000 Capital Projects                      |                   |                     |                      |                |
| 19-3200 Transfer in from Fund Balance         |                   | 8,000,000.00        | -8,000,000.00        |                |
| <b>Total 19-3000 Capital Projects</b>         |                   | <b>8,000,000.00</b> | <b>-8,000,000.00</b> |                |
| 22-3000 Police                                |                   |                     |                      |                |
| 22-3550 Police Report Fees                    | 1,065.43          | 9,270.00            | -8,204.57            | 11.49 %        |
| 22-3998 Police-Misc Revenues                  |                   | 8,755.00            | -8,755.00            |                |
| <b>Total 22-3000 Police</b>                   | <b>1,065.43</b>   | <b>18,025.00</b>    | <b>-16,959.57</b>    | <b>5.91 %</b>  |
| 22-3354 Other Primary Income                  | 921.50            |                     | 921.50               |                |
| 26-3000 Fire                                  |                   |                     |                      |                |
| 26-3996 Fire Protection Systems               | 143.26            |                     | 143.26               |                |
| 26-3997 Fire Donations                        | 500.00            |                     | 500.00               |                |
| 26-3998 St Clair Fire Co Fire Tax             |                   | 91,383.68           | -91,383.68           |                |
| 26-3999 DO NOT USE Fire-Misc Fees             | 180.00            |                     | 180.00               |                |
| <b>Total 26-3000 Fire</b>                     | <b>823.26</b>     | <b>91,383.68</b>    | <b>-90,560.42</b>    | <b>0.90 %</b>  |
| 40-3000 Parks                                 |                   |                     |                      |                |
| 40-3401 Parks-Knights of Columbus Bingo       | 1,680.00          | 5,150.00            | -3,470.00            | 32.62 %        |
| <b>Total 40-3000 Parks</b>                    | <b>1,680.00</b>   | <b>5,150.00</b>     | <b>-3,470.00</b>     | <b>32.62 %</b> |
| 50-3000 Development                           |                   |                     |                      |                |
| 50-3202 Development-Building Permits          | 41,097.58         | 180,250.00          | -139,152.42          | 22.80 %        |
| 50-3204 Development-Electrical Permits        | 4,131.40          | 51,500.00           | -47,368.60           | 8.02 %         |
| 50-3206 Development-Plumbing Permits          | 4,586.11          | 20,600.00           | -16,013.89           | 22.26 %        |
| 50-3207 Development-Gas Permit                | 511.77            | 4,429.00            | -3,917.23            | 11.55 %        |
| 50-3208 Development-Mechanical Permits        | 4,710.02          | 30,900.00           | -26,189.98           | 15.24 %        |
| 50-3209 Development-Sign Permit               | 211.97            | 1,545.00            | -1,333.03            | 13.72 %        |
| 50-3210 Development-Yard Sale Permits         | 631.92            | 1,545.00            | -913.08              | 40.90 %        |
| 50-3211 Development-Demolition Permit         | 245.28            | 412.00              | -166.72              | 59.53 %        |
| 50-3212 Development-Land Disturbance Permits  | 1,796.00          | 8,653.00            | -6,857.00            | 20.76 %        |
| 50-3214 Development-Zoning Fee                |                   | 309.00              | -309.00              |                |
| 50-3215 Development- Roof Permit              | 1,680.13          | 3,502.00            | -1,821.87            | 47.98 %        |
| 50-3216 Development-Variance Fee              | 575.60            | 2,060.00            | -1,484.40            | 27.94 %        |

## City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&amp;L - FY24 P&amp;L

October 2023 - September 2024

|  | TOTAL                 |                        |                          |                |
|--|-----------------------|------------------------|--------------------------|----------------|
|  | ACTUAL                | BUDGET                 | OVER BUDGET              | % OF BUDGET    |
| 50-3217 Development-Rezoning Fee               | 547.83                |                        | 547.83                   |                |
| 50-3220 Development-Assessment Letter Fee      | 1,255.30              | 8,652.00               | -7,396.70                | 14.51 %        |
| 50-3222 Development-Street Cut - Utilities     | 600.47                | 824.00                 | -223.53                  | 72.87 %        |
| 50-3299 Development-Misc Permit Fee            | 1,284.04              | 17,510.00              | -16,225.96               | 7.33 %         |
| 50-3999 Development-Misc Revenues              | 10.29                 | 144.20                 | -133.91                  | 7.14 %         |
| 50-6501 Recording Fee Reimbursement            | 103.83                |                        | 103.83                   |                |
| <b>Total 50-3000 Development</b>               | <b>63,979.54</b>      | <b>332,835.20</b>      | <b>-268,855.66</b>       | <b>19.22 %</b> |
| 51-3000 Storm Water                            |                       |                        |                          |                |
| 51-3218 Jeff Co - Storm Water Revenue          | 2,345.17              |                        | 2,345.17                 |                |
| 51-3219 St. Clair Storm Water Revenue          | 11,952.26             |                        | 11,952.26                |                |
| <b>Total 51-3000 Storm Water</b>               | <b>14,297.43</b>      |                        | <b>14,297.43</b>         |                |
| 83-3000 Solid Waste                            |                       |                        |                          |                |
| 83-3855 Solid Waste Franchise Fee              |                       | 41,200.00              | -41,200.00               |                |
| 83-3856 Solid Waste-Trash And Limb Fee Revenue | 32,748.79             | 231,750.00             | -199,001.21              | 14.13 %        |
| 83-3999 Solid Waste-Misc & Other Revenue       | -169.15               |                        | -169.15                  |                |
| <b>Total 83-3000 Solid Waste</b>               | <b>32,579.64</b>      | <b>272,950.00</b>      | <b>-240,370.36</b>       | <b>11.94 %</b> |
| DO NOT USE-Sales                               | -1,423.69             |                        | -1,423.69                |                |
| <b>Total Income</b>                            | <b>\$4,505,672.84</b> | <b>\$36,328,331.46</b> | <b>\$ -31,822,658.62</b> | <b>12.40 %</b> |
| <b>GROSS PROFIT</b>                            | <b>\$4,505,672.84</b> | <b>\$36,328,331.46</b> | <b>\$ -31,822,658.62</b> | <b>12.40 %</b> |
| Expenses                                       |                       |                        |                          |                |
| 01-4000 Admin Exp                              |                       |                        |                          |                |
| 01-4001 Salaries & Wages                       | 31,084.09             | 267,476.00             | -236,391.91              | 11.62 %        |
| 01-4002 Payroll Taxes                          | 2,228.90              | 20,354.92              | -18,126.02               | 10.95 %        |
| 01-4004 Admin Health Insurance                 | 5,652.00              | 71,184.00              | -65,532.00               | 7.94 %         |
| 01-4005 Retiree Health Insurance Prem.         | 3,696.00              | 21,000.00              | -17,304.00               | 17.60 %        |
| 01-4006 Retirement                             | 632.10                | 39,452.71              | -38,820.61               | 1.60 %         |
| 01-4015 Admin-Admin-EE Life & Disability Ins   | -66.64                |                        | -66.64                   |                |
| 01-4016 Admin - Overtime                       | 383.51                | 11,933.00              | -11,549.49               | 3.21 %         |
| 01-4018 Employment Expense                     |                       | 200.00                 | -200.00                  |                |
| 01-4019 Uniform Allowance                      |                       | 6,000.00               | -6,000.00                |                |
| 01-4100 Insurance - General                    | 76,545.87             | 600,000.00             | -523,454.13              | 12.76 %        |
| 01-4110 Workers Comp Insurance                 |                       | 175,000.00             | -175,000.00              |                |
| 01-4112 Jeff Co Personnel Board                | 93,505.17             | 110,000.00             | -16,494.83               | 85.00 %        |
| 01-4200 Electrical Utilities                   | 2,450.61              | 20,000.00              | -17,549.39               | 12.25 %        |
| 01-4201 Internet                               | 4,867.00              | 100,000.00             | -95,133.00               | 4.87 %         |
| 01-4202 Telephone                              | 145.95                | 3,500.00               | -3,354.05                | 4.17 %         |
| 01-4203 Cell / Wireless Services               | 294.38                | 3,700.00               | -3,405.62                | 7.96 %         |
| 01-4204 Gas Utilities                          | 33.15                 | 1,500.00               | -1,466.85                | 2.21 %         |
| 01-4206 Water Utilities                        | 120.15                | 1,500.00               | -1,379.85                | 8.01 %         |
| 01-4208 Sewer Utilities                        | 189.09                | 1,500.00               | -1,310.91                | 12.61 %        |
| 01-4212 Storm Water Fee                        | 12.50                 | 30.00                  | -17.50                   | 41.67 %        |
| 01-4300 Office Supplies                        | 3,107.80              | 2,500.00               | 607.80                   | 124.31 %       |

## City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&amp;L - FY24 P&amp;L

October 2023 - September 2024

|   | TOTAL             |                      |                       |               |
|---|-------------------|----------------------|-----------------------|---------------|
|   | ACTUAL            | BUDGET               | OVER BUDGET           | % OF BUDGET   |
| 01-4302 Over Under Cash Account                   |                   | 100.00               | -100.00               |               |
| 01-4304 Copier & Printer Mtc                      | 398.86            | 1,500.00             | -1,101.14             | 26.59 %       |
| 01-4306 Department Supplies                       | 783.14            | 7,000.00             | -6,216.86             | 11.19 %       |
| 01-4308 PR Advertising                            |                   | 900.00               | -900.00               |               |
| 01-4310 Legal Notices                             |                   | 1,500.00             | -1,500.00             |               |
| 01-4312 Printing                                  |                   | 575.00               | -575.00               |               |
| 01-4314 Subscriptions                             | 45,886.52         | 40,000.00            | 5,886.52              | 114.72 %      |
| 01-4316 Dues & Fees                               | 1,755.46          | 92,000.00            | -90,244.54            | 1.91 %        |
| 01-4320 Postage                                   | 711.98            | 6,000.00             | -5,288.02             | 11.87 %       |
| 01-4322 Computer Support                          | 500.00            | 6,250.00             | -5,750.00             | 8.00 %        |
| 01-4324 Computer Software                         | 2,989.63          | 20,000.00            | -17,010.37            | 14.95 %       |
| 01-4326 Computer Hardware                         | 1,235.43          | 50,000.00            | -48,764.57            | 2.47 %        |
| 01-4328 Server Support                            | 27,431.66         | 190,000.00           | -162,568.34           | 14.44 %       |
| 01-4330 Education & Training                      |                   | 10,000.00            | -10,000.00            |               |
| 01-4332 Travel                                    | 16.66             | 500.00               | -483.34               | 3.33 %        |
| 01-4400 Contract Services                         | 45,526.07         | 280,000.00           | -234,473.93           | 16.26 %       |
| 01-4402 Attorney/Legal                            | 56,760.00         | 233,870.00           | -177,110.00           | 24.27 %       |
| 01-4404 Auditing/Accounting                       | 14,310.00         | 125,000.00           | -110,690.00           | 11.45 %       |
| 01-4405 Warrant Issuance Expense                  |                   | 0.00                 | 0.00                  |               |
| 01-4406 Engineering Services                      |                   | 5,000.00             | -5,000.00             |               |
| 01-4500 Repair & Maint Auto                       | 19.95             | 1,500.00             | -1,480.05             | 1.33 %        |
| 01-4508 Repair & MTC - General                    | 4,255.80          | 25,000.00            | -20,744.20            | 17.02 %       |
| 01-4520 Fuel Expense - Auto                       | 113.92            | 1,300.00             | -1,186.08             | 8.76 %        |
| 01-4600 CARES Act Expenditures                    |                   | 0.00                 | 0.00                  |               |
| 01-4702 Economic Redevelopment                    | 26,700.00         | 23,000.00            | 3,700.00              | 116.09 %      |
| 01-4710 Misc Refund                               | 316.16            | 500.00               | -183.84               | 63.23 %       |
| 01-4716 Sales Tax Rebates                         | 270,710.18        | 1,750,000.00         | -1,479,289.82         | 15.47 %       |
| 01-4999 Transfer Out - Debt Service               |                   | 6,500,000.00         | -6,500,000.00         |               |
| 01-5000 Bank Error                                |                   | 0.00                 | 0.00                  |               |
| 01-5011 City Prosecutor                           | 7,416.66          | 43,000.00            | -35,583.34            | 17.25 %       |
| 01-5012 Appeals                                   |                   | 0.00                 | 0.00                  |               |
| 01-6004 Service Charges                           | 473.27            | 1,800.00             | -1,326.73             | 26.29 %       |
| 01-6704 Asset Purchase                            |                   | 60,000.00            | -60,000.00            |               |
| 01-6710 Emergency / Disaster                      |                   | 0.00                 | 0.00                  |               |
| 01-7720 772 Grant Agreement                       |                   | 0.00                 | 0.00                  |               |
| 01-8000 Budget Amendments                         |                   | 0.00                 | 0.00                  |               |
| COVID19 COVID-19                                  |                   | 0.00                 | 0.00                  |               |
| <b>Total 01-4000 Admin Exp</b>                    | <b>733,192.98</b> | <b>10,933,125.63</b> | <b>-10,199,932.65</b> | <b>6.71 %</b> |
| 10-4000 Mayor                                     |                   | 0.00                 | 0.00                  |               |
| 10-4100 Mayoral Discretionary Funds- Non-Budgeted | 1,979.61          | 0.00                 | 1,979.61              |               |
| 10-4202 Mayor-Telephone                           |                   | 0.00                 | 0.00                  |               |
| 10-4203 Mayor-Cell/Wireless Services              | 165.47            | 2,500.00             | -2,334.53             | 6.62 %        |
| 10-4300 Mayor-Office Supplies                     | 24.45             | 750.00               | -725.55               | 3.26 %        |

# City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|   | TOTAL             |                   |                    |                |
|---|-------------------|-------------------|--------------------|----------------|
|   | ACTUAL            | BUDGET            | OVER BUDGET        | % OF BUDGET    |
| 10-4326 Mayor-Computer Hardware                 |                   | 500.00            | -500.00            |                |
| 10-4332 Mayor-Travel                            |                   | 1,000.00          | -1,000.00          |                |
| 10-4412 Mayor-Public Relations                  | 908.86            | 37,000.00         | -36,091.14         | 2.46 %         |
| 10-6702 Mayor-City Projects                     |                   | 8,000.00          | -8,000.00          |                |
| <b>Total 10-4000 Mayor</b>                      | <b>3,078.39</b>   | <b>49,750.00</b>  | <b>-46,671.61</b>  | <b>6.19 %</b>  |
| 11-4000 Court Exp                               |                   |                   |                    |                |
| 11-4001 Court-Salaries & Wages                  | 21,492.32         | 336,915.19        | -315,422.87        | 6.38 %         |
| 11-4002 Court-Payroll Taxes                     | 1,567.65          | 10,755.11         | -9,187.46          | 14.58 %        |
| 11-4004 Court-Health Insurance                  | 3,916.75          | 71,184.00         | -67,267.25         | 5.50 %         |
| 11-4006 Court-Retirement                        | 414.09            | 20,845.97         | -20,431.88         | 1.99 %         |
| 11-4015 Court-EE Life & Disability Ins          | -13.48            |                   | -13.48             |                |
| 11-4016 Court - Overtime                        | 64.51             | 14,221.41         | -14,156.90         | 0.45 %         |
| 11-4019 Uniform Allowance                       |                   | 7,000.00          | -7,000.00          |                |
| 11-4200 Court-Electrical Utilities              | 2,863.24          | 10,000.00         | -7,136.76          | 28.63 %        |
| 11-4202 Court-Telephone Expense                 | 117.45            | 1,000.00          | -882.55            | 11.75 %        |
| 11-4203 Court-Cell / Wireless Services          | 254.35            | 2,000.00          | -1,745.65          | 12.72 %        |
| 11-4204 Court-Gas Utilities                     | 11.58             | 0.00              | 11.58              |                |
| 11-4206 Court-Water Utilities                   | 39.65             |                   | 39.65              |                |
| 11-4208 Court-Sewer Utilities                   | 116.04            |                   | 116.04             |                |
| 11-4300 Court-Office Supplies                   | 88.07             | 2,000.00          | -1,911.93          | 4.40 %         |
| 11-4304 Court-Copier & Printer Mtc              | 123.60            | 2,000.00          | -1,876.40          | 6.18 %         |
| 11-4306 Court-Department Supplies               | 1,133.53          | 3,000.00          | -1,866.47          | 37.78 %        |
| 11-4312 Court-Printing                          |                   | 2,500.00          | -2,500.00          |                |
| 11-4314 Court-Subscriptions                     | 900.00            | 3,000.00          | -2,100.00          | 30.00 %        |
| 11-4316 Court-Dues & Fees                       | 452.92            | 4,000.00          | -3,547.08          | 11.32 %        |
| 11-4324 Court-Computer Software                 |                   | 2,500.00          | -2,500.00          |                |
| 11-4326 Court-Computer Hardware                 |                   | 2,500.00          | -2,500.00          |                |
| 11-4330 Court-Education & Training              |                   | 8,000.00          | -8,000.00          |                |
| 11-4332 Court-Travel                            |                   | 1,000.00          | -1,000.00          |                |
| 11-4400 Court-Contract Services                 | 87.00             | 5,000.00          | -4,913.00          | 1.74 %         |
| 11-4500 Court-Repair & Maint Auto               |                   | 10,000.00         | -10,000.00         |                |
| 11-4508 Court-Repair & MTC - Buildings          |                   | 2,000.00          | -2,000.00          |                |
| 11-4520 Court-Fuel Expense - Auto               | 178.71            | 1,000.00          | -821.29            | 17.87 %        |
| 11-5000 Court-Govt Agencies Monthly Report Fees | 28,605.57         | 160,000.00        | -131,394.43        | 17.88 %        |
| 11-5002 Court-Restitution                       | 485.00            | 5,000.00          | -4,515.00          | 9.70 %         |
| 11-5008 Court-Magistrate Training               |                   | 2,000.00          | -2,000.00          |                |
| 11-5010 Court-Municipal Judge                   | 6,416.66          | 36,000.00         | -29,583.34         | 17.82 %        |
| 11-5060 Court-Driving School Expenses           |                   | 5,000.00          | -5,000.00          |                |
| 11-6998 Court to Court Transfer                 | 82,014.71         | 100,000.00        | -17,985.29         | 82.01 %        |
| 11-6999 Court to GF Transfer                    | 13,414.36         | 125,000.00        | -111,585.64        | 10.73 %        |
| <b>Total 11-4000 Court Exp</b>                  | <b>164,744.28</b> | <b>955,421.68</b> | <b>-790,677.40</b> | <b>17.24 %</b> |
| 12-4000 Cemetery Exp                            |                   |                   |                    |                |
| 12-4206 Cemetery-Water Utilities                |                   | 1,200.00          | -1,200.00          |                |

# City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|  | TOTAL            |                      |                      |                |
|--|------------------|----------------------|----------------------|----------------|
|  | ACTUAL           | BUDGET               | OVER BUDGET          | % OF BUDGET    |
| 12-4306 Cemetery-Department Supplies             |                  | 3,500.00             | -3,500.00            |                |
| 12-4400 Cemetery-Contract Services               | 5,600.00         | 46,000.00            | -40,400.00           | 12.17 %        |
| <b>Total 12-4000 Cemetery Exp</b>                | <b>5,600.00</b>  | <b>50,700.00</b>     | <b>-45,100.00</b>    | <b>11.05 %</b> |
| 13-4000 Council                                  |                  |                      |                      |                |
| 13-4001 Council-Salaries & Wages                 | 6,050.00         | 75,000.00            | -68,950.00           | 8.07 %         |
| 13-4002 Council-Payroll Taxes                    | 462.83           | 6,500.00             | -6,037.17            | 7.12 %         |
| 13-4140 Election Expense                         |                  | 0.00                 | 0.00                 |                |
| 13-4203 Cell / Wireless Services-Council         | 417.37           | 6,000.00             | -5,582.63            | 6.96 %         |
| 13-4316 Council-Dues & Fees                      |                  | 500.00               | -500.00              |                |
| 13-4330 Council-Education & Training             | 515.00           | 5,000.00             | -4,485.00            | 10.30 %        |
| 13-4412 Council-Community Programs               |                  | 5,000.00             | -5,000.00            |                |
| <b>Total 13-4000 Council</b>                     | <b>7,445.20</b>  | <b>98,000.00</b>     | <b>-90,554.80</b>    | <b>7.60 %</b>  |
| 16-4000 Social Services                          |                  |                      |                      |                |
| 16-4001 Social Services-Salaries & Wages         | 8,902.40         | 77,206.32            | -68,303.92           | 11.53 %        |
| 16-4002 Payroll Taxes                            | 675.93           | 4,900.72             | -4,224.79            | 13.79 %        |
| 16-4004 Social Services-Health Insurance         | 1,118.50         | 17,796.00            | -16,677.50           | 6.29 %         |
| 16-4006 Social Services Retirement               | 139.12           | 9,498.76             | -9,359.64            | 1.46 %         |
| 16-4015 Social Services-EE Life & Disability Ins | -80.91           |                      | -80.91               |                |
| 16-4016 Social Services Overtime                 |                  | 2,640.87             | -2,640.87            |                |
| 16-4019 Uniform Allowance                        |                  | 2,000.00             | -2,000.00            |                |
| 16-4202 Telephone                                | 31.39            | 400.00               | -368.61              | 7.85 %         |
| 16-4203 Cell / Wireless Services                 | 53.20            | 700.00               | -646.80              | 7.60 %         |
| 16-4306 Social Services-Department Supplies      | 2,459.99         | 10,500.00            | -8,040.01            | 23.43 %        |
| 16-4400 Social Services-Contract Services        | 13,067.50        | 80,000.00            | -66,932.50           | 16.33 %        |
| <b>Total 16-4000 Social Services</b>             | <b>26,367.12</b> | <b>205,642.67</b>    | <b>-179,275.55</b>   | <b>12.82 %</b> |
| 19-4000 City Projects                            |                  |                      |                      |                |
| 19-6102 Parks & Paving-City Projects             |                  | 1,500,000.00         | -1,500,000.00        |                |
| 19-6304 Hwy 78/Pres St-Engineering               | 3,230.10         |                      | 3,230.10             |                |
| 19-6305 Hwy 78/Pres St-Construction Match        |                  | 4,000,000.00         | -4,000,000.00        |                |
| 19-6701 Downtown Revitalization                  | 72,500.00        | 4,000,000.00         | -3,927,500.00        | 1.81 %         |
| 19-6702 Capital Projects                         |                  | 500,000.00           | -500,000.00          |                |
| <b>Total 19-4000 City Projects</b>               | <b>75,730.10</b> | <b>10,000,000.00</b> | <b>-9,924,269.90</b> | <b>0.76 %</b>  |
| 21-4000 E-911 Exp                                |                  |                      |                      |                |
| 21-4202 E911-Telephone                           |                  | 160,000.00           | -160,000.00          |                |
| <b>Total 21-4000 E-911 Exp</b>                   |                  | <b>160,000.00</b>    | <b>-160,000.00</b>   |                |
| 22-4000 Police Exp                               | 1,354.50         |                      | 1,354.50             |                |
| 22-4001 Police-Salaries & Wages                  | 247,515.26       | 2,430,454.07         | -2,182,938.81        | 10.18 %        |
| 22-4002 Police-Payroll Taxes                     | 19,251.66        | 184,957.55           | -165,705.89          | 10.41 %        |
| 22-4004 Police-Health Insurance                  | 53,952.50        | 551,676.00           | -497,723.50          | 9.78 %         |
| 22-4006 Police-Retirement                        | 6,287.64         | 358,491.98           | -352,204.34          | 1.75 %         |
| 22-4012 Police-Uniforms                          | 1,076.00         | 30,000.00            | -28,924.00           | 3.59 %         |
| 22-4014 Police-Other Benefits                    | 2,280.00         | 11,500.00            | -9,220.00            | 19.83 %        |

# City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|   | TOTAL             |                     |                      |                |
|---|-------------------|---------------------|----------------------|----------------|
|   | ACTUAL            | BUDGET              | OVER BUDGET          | % OF BUDGET    |
| 22-4015 Police-EE Life & Disability Ins   | -1,152.07         |                     | -1,152.07            |                |
| 22-4016 Police Overtime                   | 15,828.71         |                     | 15,828.71            |                |
| 22-4017 22-4017 Police OT Reimbursement   | 166.38            |                     | 166.38               |                |
| 22-4018 Police-Employment Expense         |                   | 3,500.00            | -3,500.00            |                |
| 22-4019 Uniform Allowance                 |                   | 62,000.00           | -62,000.00           |                |
| 22-4101 Police-Insurance - Deductible     |                   | 10,000.00           | -10,000.00           |                |
| 22-4200 Police-Electrical Utilities       | 1,422.70          | 15,000.00           | -13,577.30           | 9.48 %         |
| 22-4202 Police-Telephone                  | 594.21            | 7,000.00            | -6,405.79            | 8.49 %         |
| 22-4203 Police-Cell / Wireless Services   | 3,727.91          | 22,000.00           | -18,272.09           | 16.95 %        |
| 22-4204 Police-Gas Utilities              | 19.40             | 1,000.00            | -980.60              | 1.94 %         |
| 22-4206 Police-Water Utilities            | 39.65             | 600.00              | -560.35              | 6.61 %         |
| 22-4208 Police-Sewer Utilities            | 116.04            | 900.00              | -783.96              | 12.89 %        |
| 22-4300 Police-Office Supplies            | 2,062.99          | 10,000.00           | -7,937.01            | 20.63 %        |
| 22-4304 Police-Copier & Printer Mtc       | 56.67             | 1,000.00            | -943.33              | 5.67 %         |
| 22-4306 Police-Department Supplies        | 587.98            | 10,000.00           | -9,412.02            | 5.88 %         |
| 22-4312 Police-Printing                   |                   | 5,500.00            | -5,500.00            |                |
| 22-4314 Police-Subscriptions              | 7,202.80          | 30,000.00           | -22,797.20           | 24.01 %        |
| 22-4316 Police-Dues & Fees                |                   | 1,500.00            | -1,500.00            |                |
| 22-4324 Police-Computer Software          | 144.00            | 15,000.00           | -14,856.00           | 0.96 %         |
| 22-4326 Police-Computer Hardware          |                   | 8,000.00            | -8,000.00            |                |
| 22-4330 Police-Education & Training       | 6,229.67          | 25,000.00           | -18,770.33           | 24.92 %        |
| 22-4332 Police-Travel                     | 611.94            | 5,000.00            | -4,388.06            | 12.24 %        |
| 22-4400 Police-Contract Services          | 7,466.35          | 60,000.00           | -52,533.65           | 12.44 %        |
| 22-4412 Police-Community Program          | 2,135.53          | 8,000.00            | -5,864.47            | 26.69 %        |
| 22-4420 Police-Jail Expense               | 7,346.00          | 70,000.00           | -62,654.00           | 10.49 %        |
| 22-4422 Police-Juvenile Detention Service |                   | 5,000.00            | -5,000.00            |                |
| 22-4500 Police-Repair & Maint Auto        | 8,381.19          | 130,000.00          | -121,618.81          | 6.45 %         |
| 22-4508 Police-Repair & MTC - Buildings   | 3,872.36          | 10,000.00           | -6,127.64            | 38.72 %        |
| 22-4509 Police-Canine                     |                   | 2,000.00            | -2,000.00            |                |
| 22-4514 Police-Firing Range               | 661.73            | 15,000.00           | -14,338.27           | 4.41 %         |
| 22-4520 Police-Fuel Expense - Auto        | 19,344.18         | 100,000.00          | -80,655.82           | 19.34 %        |
| 22-4552 Police Confiscated Funds          |                   | 0.00                | 0.00                 |                |
| 22-4601 Police-Investigations Expense     | 266.40            | 6,000.00            | -5,733.60            | 4.44 %         |
| 22-6702 Police-City Projects              |                   | 15,000.00           | -15,000.00           |                |
| 22-6704 Police-Asset Purchase             |                   | 500,000.00          | -500,000.00          |                |
| 22-8000 Budget Amendments                 | 274,627.18        |                     | 274,627.18           |                |
| <b>Total 22-4000 Police Exp</b>           | <b>693,477.46</b> | <b>4,721,079.60</b> | <b>-4,027,602.14</b> | <b>14.69 %</b> |
| 23-4000 Civic Appropriation Expense       |                   |                     |                      |                |
| 23-4001 Leeds High School Band            | 15,000.00         | 15,000.00           | 0.00                 | 100.00 %       |
| 23-4002 Leeds Arts Council                | 15,000.00         | 15,000.00           | 0.00                 | 100.00 %       |
| 23-4003 Exceptional Foundation            | 2,500.00          | 2,500.00            | 0.00                 | 100.00 %       |
| 23-4004 Clastran                          | 5,000.00          | 5,000.00            | 0.00                 | 100.00 %       |
| 23-4405 Literary Club                     | 5,000.00          | 5,000.00            | 0.00                 | 100.00 %       |



# City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|  | TOTAL             |                   |                   |                 |
|--|-------------------|-------------------|-------------------|-----------------|
|  | ACTUAL            | BUDGET            | OVER BUDGET       | % OF BUDGET     |
| 23-4412 Leeds Youth Athletic Association, Inc.   | 60,000.00         | 60,000.00         | 0.00              | 100.00 %        |
| 23-5000 Main Street Leeds Corporation            | 12,500.00         | 50,000.00         | -37,500.00        | 25.00 %         |
| <b>Total 23-4000 Civic Appropriation Expense</b> | <b>115,000.00</b> | <b>152,500.00</b> | <b>-37,500.00</b> | <b>75.41 %</b>  |
| 24-4000 Redevelopment Authority                  |                   |                   |                   |                 |
| 24-4300 RDA Payments to                          | 153.20            |                   | 153.20            |                 |
| 24-4400 RDA - Annual Appropriation               | 85,000.00         | 85,000.00         | 0.00              | 100.00 %        |
| <b>Total 24-4000 Redevelopment Authority</b>     | <b>85,153.20</b>  | <b>85,000.00</b>  | <b>153.20</b>     | <b>100.18 %</b> |
| 26-4000 Fire Exp                                 |                   |                   |                   |                 |
| 26-4001 Fire-Salaries & Wages                    | 261,361.84        | 2,725,572.52      | -2,464,210.68     | 9.59 %          |
| 26-4002 Fire-Payroll Taxes                       | 19,648.76         | 207,416.07        | -187,767.31       | 9.47 %          |
| 26-4004 Fire-Health Insurance                    | 55,869.50         | 640,656.00        | -584,786.50       | 8.72 %          |
| 26-4006 Fire-Retirement                          | 6,363.92          | 402,021.95        | -395,658.03       | 1.58 %          |
| 26-4012 Fire-Uniforms                            | 14,420.83         | 50,000.00         | -35,579.17        | 28.84 %         |
| 26-4015 Fire-EE Life & Disability Ins            | 2,417.88          | 15,000.00         | -12,582.12        | 16.12 %         |
| 26-4016 Fire Overtime                            | 8,798.57          | 119,065.58        | -110,267.01       | 7.39 %          |
| 26-4018 Fire-Employment Expense                  |                   | 3,000.00          | -3,000.00         |                 |
| 26-4019 Uniform Allowance                        |                   | 56,000.00         | -56,000.00        |                 |
| 26-4110 Fire-Workers Comp Insurance              |                   | 0.00              | 0.00              |                 |
| 26-4112 Fire-Jeff Co Personnel Board             |                   | 0.00              | 0.00              |                 |
| 26-4200 Fire-Electrical Utilities                | 4,054.13          | 23,000.00         | -18,945.87        | 17.63 %         |
| 26-4202 Fire-Cell / Wireless Services            | 1,614.24          | 9,000.00          | -7,385.76         | 17.94 %         |
| 26-4203 Fire-Telephone                           | 245.94            | 2,500.00          | -2,254.06         | 9.84 %          |
| 26-4204 Fire-Gas Utilities                       | 166.73            | 18,000.00         | -17,833.27        | 0.93 %          |
| 26-4206 Fire-Water Utilities                     | 187.67            | 2,700.00          | -2,512.33         | 6.95 %          |
| 26-4208 Fire-Sewer Utilites                      | 98.28             | 1,500.00          | -1,401.72         | 6.55 %          |
| 26-4300 Fire-Office Supplies                     | 137.50            | 600.00            | -462.50           | 22.92 %         |
| 26-4306 Fire-Department Supplies                 | 4,037.54          | 14,000.00         | -9,962.46         | 28.84 %         |
| 26-4307 26-4307 Fire Pre Paid Legal              | -336.69           |                   | -336.69           |                 |
| 26-4308 Fire-PR Advertising                      |                   | 0.00              | 0.00              |                 |
| 26-4312 Fire-Printing                            |                   | 500.00            | -500.00           |                 |
| 26-4316 Fire-Dues & Fees                         | 1,180.78          | 7,100.00          | -5,919.22         | 16.63 %         |
| 26-4320 Fire-Postage                             |                   | 0.00              | 0.00              |                 |
| 26-4324 Fire-Computer Software                   | 10,878.62         | 39,000.00         | -28,121.38        | 27.89 %         |
| 26-4326 Fire-Computer Hardware                   |                   | 5,000.00          | -5,000.00         |                 |
| 26-4330 Fire-Education & Training                | 3,034.00          | 31,000.00         | -27,966.00        | 9.79 %          |
| 26-4332 Fire-Travel                              |                   | 1,000.00          | -1,000.00         |                 |
| 26-4400 Fire-Contract Services                   | 270.00            | 8,150.00          | -7,880.00         | 3.31 %          |
| 26-4412 Fire-Community Programs                  |                   | 4,000.00          | -4,000.00         |                 |
| 26-4500 Fire-Repair & Maint Auto                 | 5,121.34          | 55,000.00         | -49,878.66        | 9.31 %          |
| 26-4508 Fire-Repair & MTC - Building             | 1,264.07          | 4,500.00          | -3,235.93         | 28.09 %         |
| 26-4512 Fire-Repair & MTC - Comm Radio           |                   | 4,000.00          | -4,000.00         |                 |
| 26-4514 Fire-Repair & MTC-General                | 1,469.75          | 3,100.00          | -1,630.25         | 47.41 %         |
| 26-4516 Fire-Repair & MTC - Grounds              |                   | 0.00              | 0.00              |                 |

# City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|  | TOTAL             |                     |                      |               |
|--|-------------------|---------------------|----------------------|---------------|
|  | ACTUAL            | BUDGET              | OVER BUDGET          | % OF BUDGET   |
| 26-4520 Fire-Fuel Expense - Auto                 | 5,700.96          | 30,000.00           | -24,299.04           | 19.00 %       |
| 26-4530 Fire-Department Tools                    | 310.38            | 6,600.00            | -6,289.62            | 4.70 %        |
| 26-4540 Fire-Medical Supplies                    | 3,823.70          | 39,000.00           | -35,176.30           | 9.80 %        |
| 26-4602 Fire-Rent - Fire Hydrants                | 2,184.97          | 24,000.00           | -21,815.03           | 9.10 %        |
| 26-6704 Fire-Asset Purchase                      |                   | 71,000.00           | -71,000.00           |               |
| <b>Total 26-4000 Fire Exp</b>                    | <b>414,325.21</b> | <b>4,622,982.12</b> | <b>-4,208,656.91</b> | <b>8.96 %</b> |
| 33-4000 Depot                                    |                   | 0.00                | 0.00                 |               |
| 33-4200 Depot-Electrical Utilities               | 438.32            | 3,100.00            | -2,661.68            | 14.14 %       |
| 33-4204 Depot-Gas Utilities                      |                   | 0.00                | 0.00                 |               |
| 33-4206 Depot-Water Utilities                    | 26.09             | 250.00              | -223.91              | 10.44 %       |
| 33-4508 Depot-Repair & MTC - Building            |                   | 11,500.00           | -11,500.00           |               |
| 33-6702 Depot-City Projects                      |                   | 0.00                | 0.00                 |               |
| 33-8000 Budget Amendments                        |                   | 0.00                | 0.00                 |               |
| <b>Total 33-4000 Depot</b>                       | <b>464.41</b>     | <b>14,850.00</b>    | <b>-14,385.59</b>    | <b>3.13 %</b> |
| 34-4000 Visitor's Center                         |                   | 0.00                | 0.00                 |               |
| 34-4200 Visitor's Center-Electrical Utilities    | 182.75            | 1,500.00            | -1,317.25            | 12.18 %       |
| 34-4202 Visitor's Center-Internet                | 114.97            | 1,200.00            | -1,085.03            | 9.58 %        |
| 34-4204 Visitor's Center-Gas Utilities           | 22.65             | 1,400.00            | -1,377.35            | 1.62 %        |
| 34-4206 Visitor's Center-Water Utilities         | 26.09             | 250.00              | -223.91              | 10.44 %       |
| 34-4208 Visitor's Center-Sewer Utilities         | 29.02             | 500.00              | -470.98              | 5.80 %        |
| 34-4400 Visitor's Center-Contract Services       |                   | 1,000.00            | -1,000.00            |               |
| 34-4508 Visitor's Center-Repair & MTC - Building | 170.99            | 2,500.00            | -2,329.01            | 6.84 %        |
| <b>Total 34-4000 Visitor's Center</b>            | <b>546.47</b>     | <b>8,350.00</b>     | <b>-7,803.53</b>     | <b>6.54 %</b> |
| 40-4000 Parks Exp                                |                   | 0.00                | 0.00                 |               |
| 40-4001 Parks-Salaries & Wages                   |                   | 0.00                | 0.00                 |               |
| 40-4002 Parks-Payroll Taxes                      |                   | 0.00                | 0.00                 |               |
| 40-4004 Parks-Health Insurance                   |                   | 0.00                | 0.00                 |               |
| 40-4006 Parks-Retirement                         |                   | 0.00                | 0.00                 |               |
| 40-4015 Parks-Ee Life & Disability Ins           |                   | 0.00                | 0.00                 |               |
| 40-4110 Parks-Workers Comp Insurance             |                   | 0.00                | 0.00                 |               |
| 40-4112 Parks-Jeff Co Personnel Board            |                   | 0.00                | 0.00                 |               |
| 40-4200 Parks-Electrical Utilities               | 13,016.76         | 70,000.00           | -56,983.24           | 18.60 %       |
| 40-4202 Parks-Cell / Wireless Services           | 59.06             | 1,500.00            | -1,440.94            | 3.94 %        |
| 40-4203 Parks-Telephone                          |                   | 0.00                | 0.00                 |               |
| 40-4204 Parks-Gas Utilities                      | 106.78            | 3,500.00            | -3,393.22            | 3.05 %        |
| 40-4206 Parks-Water Utilites                     | 829.40            | 8,700.00            | -7,870.60            | 9.53 %        |
| 40-4208 Parks-Sewer Utilites                     | 853.06            | 2,400.00            | -1,546.94            | 35.54 %       |
| 40-4300 Parks - Office Supplies                  |                   | 0.00                | 0.00                 |               |
| 40-4304 Parks-Copier & Printer MTC               |                   | 0.00                | 0.00                 |               |
| 40-4306 Parks-Department Supplies                | 163.30            | 6,000.00            | -5,836.70            | 2.72 %        |
| 40-4308 Parks-PR Advertising                     |                   | 0.00                | 0.00                 |               |
| 40-4400 Parks-Contract Services                  | 3,769.41          | 13,000.00           | -9,230.59            | 29.00 %       |
| 40-4414 Parks-Downtown Beautification            | 6,011.96          | 15,000.00           | -8,988.04            | 40.08 %       |

# City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|  | TOTAL            |                   |                    |                |
|--|------------------|-------------------|--------------------|----------------|
|  | ACTUAL           | BUDGET            | OVER BUDGET        | % OF BUDGET    |
| 40-4416 Parks-Tree Commission                |                  | 2,000.00          | -2,000.00          |                |
| 40-4500 Parks-Repair & MTC - Auto            |                  | 0.00              | 0.00               |                |
| 40-4508 Parks-Repair & MTC - Building        | 15,552.28        | 25,000.00         | -9,447.72          | 62.21 %        |
| 40-4514 Parks-Repair & MTC - General         | 1,047.23         | 8,000.00          | -6,952.77          | 13.09 %        |
| 40-4516 Parks-Repair & MTC - Grounds         | 4,011.88         | 30,000.00         | -25,988.12         | 13.37 %        |
| 40-4520 Parks-Fuel Expense - Auto            |                  | 0.00              | 0.00               |                |
| 40-6300 Parks-Long Term Debt Prin Ret        |                  | 0.00              | 0.00               |                |
| 40-6302 Parks - Long term Debt Interest      |                  | 0.00              | 0.00               |                |
| 40-6710 Parks - Emergency / Disaster         |                  | 20,000.00         | -20,000.00         |                |
| 40-8000 Budget Amendments                    | 33,443.50        | 0.00              | 33,443.50          |                |
| <b>Total 40-4000 Parks Exp</b>               | <b>78,864.62</b> | <b>205,100.00</b> | <b>-126,235.38</b> | <b>38.45 %</b> |
| 50-4000 Development Exp                      |                  |                   |                    |                |
| 50-4001 Development-Salaries & Wages         | 35,571.49        | 470,505.86        | -434,934.37        | 7.56 %         |
| 50-4002 Development-Payroll Taxes            | 2,702.58         | 35,805.50         | -33,102.92         | 7.55 %         |
| 50-4004 Development-Health Insurance         | 3,355.50         | 88,980.00         | -85,624.50         | 3.77 %         |
| 50-4006 Development-Retirement               | 660.19           | 69,399.61         | -68,739.42         | 0.95 %         |
| 50-4012 Development-Uniforms                 |                  | 3,000.00          | -3,000.00          |                |
| 50-4015 Development-Ee Life & Disability Ins | -142.17          |                   | -142.17            |                |
| 50-4016 Development Overtime                 | 184.50           |                   | 184.50             |                |
| 50-4018 Development-Employment Expense       |                  | 100.00            | -100.00            |                |
| 50-4019 Uniform Allowance                    |                  | 8,000.00          | -8,000.00          |                |
| 50-4101 Development-Insurance - Deductible   |                  | 5,000.00          | -5,000.00          |                |
| 50-4110 Development-Workers Comp Insurance   |                  | 0.00              | 0.00               |                |
| 50-4112 Development-Jeff Co Personnel Board  |                  | 0.00              | 0.00               |                |
| 50-4131 Development-Const. Ind. Craft Train  | 95.00            | 6,000.00          | -5,905.00          | 1.58 %         |
| 50-4200 Development-Electrical Utilities     | 335.91           | 3,000.00          | -2,664.09          | 11.20 %        |
| 50-4202 Development-Telephone                | 190.44           | 2,000.00          | -1,809.56          | 9.52 %         |
| 50-4203 Development-Cell / Wireless Services | 603.55           | 4,500.00          | -3,896.45          | 13.41 %        |
| 50-4206 Development-Water Utilities          | 26.09            | 250.00            | -223.91            | 10.44 %        |
| 50-4208 Development-Sewer Utilities          | 31.47            | 400.00            | -368.53            | 7.87 %         |
| 50-4300 Development-Office Supplies          | 2,635.36         | 4,000.00          | -1,364.64          | 65.88 %        |
| 50-4303 Development-Copier & Printer Mtc     |                  | 1,000.00          | -1,000.00          |                |
| 50-4306 Development-Department Supplies      | 401.60           | 5,500.00          | -5,098.40          | 7.30 %         |
| 50-4316 Development-Dues & Fees              | 103.98           | 800.00            | -696.02            | 13.00 %        |
| 50-4324 Development-Computer Software        | 1,146.53         | 15,000.00         | -13,853.47         | 7.64 %         |
| 50-4326 Development-Computer Hardware        | 3,336.84         | 15,000.00         | -11,663.16         | 22.25 %        |
| 50-4330 Development-Education & Training     | 79.00            | 30,000.00         | -29,921.00         | 0.26 %         |
| 50-4332 Development-Travel                   |                  | 2,500.00          | -2,500.00          |                |
| 50-4400 Development-Contract Services        | 2,606.94         | 1,000.00          | 1,606.94           | 260.69 %       |
| 50-4402 Development-Attorney/Legal           |                  | 0.00              | 0.00               |                |
| 50-4406 Development-Engineer Services        | 6,682.50         | 85,000.00         | -78,317.50         | 7.86 %         |
| 50-4412 Development-Community Programs       |                  | 50,000.00         | -50,000.00         |                |
| 50-4500 Development-Repair & Maint Auto      | 286.05           | 30,000.00         | -29,713.95         | 0.95 %         |

# City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|  | TOTAL            |                   |                    |               |
|--|------------------|-------------------|--------------------|---------------|
|  | ACTUAL           | BUDGET            | OVER BUDGET        | % OF BUDGET   |
| 50-4520 Development-Fuel Expense - Auto          | 760.29           | 3,500.00          | -2,739.71          | 21.72 %       |
| 50-6500 Development-Taxes & Recording Fees       | 551.08           | 2,700.00          | -2,148.92          | 20.41 %       |
| 50-6702 Development - City Projects              |                  | 0.00              | 0.00               |               |
| 50-6703 Unsafe Building Removal                  | 1,750.00         |                   | 1,750.00           |               |
| <b>Total 50-6702 Development - City Projects</b> | <b>1,750.00</b>  | <b>0.00</b>       | <b>1,750.00</b>    |               |
| <b>Total 50-4000 Development Exp</b>             | <b>63,954.72</b> | <b>942,940.97</b> | <b>-878,986.25</b> | <b>6.78 %</b> |
| 51-4000 Storm Water Exp                          |                  |                   |                    |               |
| 51-4318 Storm Water - Dues & Fees-Govt           |                  | 7,000.00          | -7,000.00          |               |
| 51-4330 Storm Water - Educ & Training            |                  | 1,000.00          | -1,000.00          |               |
| 51-4400 Storm Water - Contract Svcs              |                  | 25,000.00         | -25,000.00         |               |
| 51-4412 Storm Water - Community Programs         |                  | 5,000.00          | -5,000.00          |               |
| 51-4530 Storm Water - Dept Tools                 |                  | 100,000.00        | -100,000.00        |               |
| <b>Total 51-4000 Storm Water Exp</b>             |                  | <b>138,000.00</b> | <b>-138,000.00</b> |               |
| 70-4000 Library                                  |                  |                   |                    |               |
| 70-4001 Library-Salaries & Wages                 | 27,116.56        | 297,140.80        | -270,024.24        | 9.13 %        |
| 70-4002 Library-Payroll Taxes                    | 2,053.53         | 12,925.13         | -10,871.60         | 15.89 %       |
| 70-4004 Library-Health Insurance                 | 4,474.00         | 106,776.00        | -102,302.00        | 4.19 %        |
| 70-4006 Library-Retirement                       | 495.71           | 43,828.27         | -43,332.56         | 1.13 %        |
| 70-4015 Library-Ee Life & Disability Ins         | -54.78           | 200.00            | -254.78            | -27.39 %      |
| 70-4016 Library Overtime                         | 52.61            | 12,925.13         | -12,872.52         | 0.41 %        |
| 70-4018 Library-Employment Expense               |                  | 0.00              | 0.00               |               |
| 70-4110 Library-Workers Comp Insurance           |                  | 0.00              | 0.00               |               |
| 70-4200 Library-Electrical Utilities             | 1,430.13         | 9,500.00          | -8,069.87          | 15.05 %       |
| 70-4202 Library-Telephone                        | 671.23           | 5,800.00          | -5,128.77          | 11.57 %       |
| 70-4203 Library-Cell / Wireless Services         | 53.20            | 850.00            | -796.80            | 6.26 %        |
| 70-4204 Library-Gas Utilities                    | 15.62            | 2,000.00          | -1,984.38          | 0.78 %        |
| 70-4206 Library-Water Utilities                  | 173.07           | 1,000.00          | -826.93            | 17.31 %       |
| 70-4208 Library-Sewer Utilities                  | 49.36            | 2,000.00          | -1,950.64          | 2.47 %        |
| 70-4300 Library-Office Supplies                  | 447.37           | 2,000.00          | -1,552.63          | 22.37 %       |
| 70-4306 Library-Department Supplies              | 562.11           | 2,500.00          | -1,937.89          | 22.48 %       |
| 70-4308 Library-Pr Advertising                   | 745.94           | 7,500.00          | -6,754.06          | 9.95 %        |
| 70-4314 Library-Subscriptions                    | 300.73           | 1,000.00          | -699.27            | 30.07 %       |
| 70-4316 Library-Dues & Fees                      | 162.06           | 1,400.00          | -1,237.94          | 11.58 %       |
| 70-4318 Summer Reading Program                   |                  | 5,000.00          | -5,000.00          |               |
| 70-4326 Library-Computer Hardware                | 332.25           | 400.00            | -67.75             | 83.06 %       |
| 70-4330 Library-Education & Training             | 7.78             | 1,500.00          | -1,492.22          | 0.52 %        |
| 70-4332 Library-Travel                           | 66.81            | 800.00            | -733.19            | 8.35 %        |
| 70-4350 Library-Books - Juvenile                 | 306.53           | 5,000.00          | -4,693.47          | 6.13 %        |
| 70-4352 Library-Books - Adult                    | 2,726.30         | 6,000.00          | -3,273.70          | 45.44 %       |
| 70-4354 Library-Audio/Video                      | 2,760.74         | 15,000.00         | -12,239.26         | 18.40 %       |
| 70-4356 Library-Jeff Co Library System           | 9,147.00         | 40,000.00         | -30,853.00         | 22.87 %       |
| 70-4400 Library-Contract Services                | 181.81           | 800.00            | -618.19            | 22.73 %       |
| 70-4412 Library-Community Programs               |                  | 0.00              | 0.00               |               |

# City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|   | TOTAL            |                   |                    |               |
|---|------------------|-------------------|--------------------|---------------|
|   | ACTUAL           | BUDGET            | OVER BUDGET        | % OF BUDGET   |
| 70-4508 Library-Repair & MTC              | 1,594.44         | 2,200.00          | -605.56            | 72.47 %       |
| 70-4514 Library-Repair & MTC - General    |                  | 0.00              | 0.00               |               |
| 70-4520 Library-Fuel Expense - Auto       |                  | 0.00              | 0.00               |               |
| 70-4600 Library-Rent - Building           | 2,000.00         | 12,000.00         | -10,000.00         | 16.67 %       |
| 70-4601 LIBRARY EXPENSES                  |                  | 0.00              | 0.00               |               |
| 70-6704 Library-Asset Purchase            |                  | 0.00              | 0.00               |               |
| 70-8000 Budget Amendments                 |                  | 0.00              | 0.00               |               |
| <b>Total 70-4000 Library</b>              | <b>57,872.11</b> | <b>598,045.33</b> | <b>-540,173.22</b> | <b>9.68 %</b> |
| 80-4000 Streets                           |                  |                   |                    |               |
| 80-4001 Streets-Salaries & Wages          | 52,894.30        | 705,085.92        | -652,191.62        | 7.50 %        |
| 80-4002 Streets-Payroll Taxes             | 4,080.25         | 53,657.04         | -49,576.79         | 7.60 %        |
| 80-4004 Streets-Health Insurance          | 10,103.50        | 231,348.00        | -221,244.50        | 4.37 %        |
| 80-4006 Streets-Retirement                | 1,302.63         | 358,491.98        | -357,189.35        | 0.36 %        |
| 80-4012 Streets-Uniforms                  |                  | 5,000.00          | -5,000.00          |               |
| 80-4015 Streets-Ee Life & Disability Ins  | -377.40          | 4,000.00          | -4,377.40          | -9.44 %       |
| 80-4016 Streets Overtime                  | 1,786.08         | 30,009.44         | -28,223.36         | 5.95 %        |
| 80-4018 Streets-Employment Expense        |                  | 2,500.00          | -2,500.00          |               |
| 80-4019 Uniform Allowance                 |                  | 22,000.00         | -22,000.00         |               |
| 80-4101 Streets-Insurance Deductible      |                  | 5,000.00          | -5,000.00          |               |
| 80-4200 Streets-Electrical Utilities      | 31,103.05        | 165,000.00        | -133,896.95        | 18.85 %       |
| 80-4202 Streets-Telephone                 | 64.64            | 2,000.00          | -1,935.36          | 3.23 %        |
| 80-4203 Streets-Cell / Wireless Services  | 377.33           | 1,300.00          | -922.67            | 29.03 %       |
| 80-4204 Streets-Gas Utilities             | 46.58            | 5,000.00          | -4,953.42          | 0.93 %        |
| 80-4206 Streets-Water Utilities           | 129.02           | 1,250.00          | -1,120.98          | 10.32 %       |
| 80-4208 Streets-Sewer Utilities           |                  | 1,000.00          | -1,000.00          |               |
| 80-4304 Streets-Copier & Printer Mtc      |                  | 250.00            | -250.00            |               |
| 80-4306 Streets-Department Supplies       | 2,829.58         | 25,000.00         | -22,170.42         | 11.32 %       |
| 80-4314 Streets-Subscriptions             |                  | 0.00              | 0.00               |               |
| 80-4330 Streets-Education and Training    |                  | 5,000.00          | -5,000.00          |               |
| 80-4400 Streets-Contract Services         | 27,850.00        | 200,000.00        | -172,150.00        | 13.93 %       |
| 80-4402 Streets-Attorney/Legal            |                  | 0.00              | 0.00               |               |
| 80-4406 Streets-Engineering Services      | 1,552.50         | 45,000.00         | -43,447.50         | 3.45 %        |
| 80-4500 Streets-Repair & Maint Auto       | 7,183.29         | 15,000.00         | -7,816.71          | 47.89 %       |
| 80-4502 Streets-Repair & MTC - Road Heavy |                  | 550.00            | -550.00            |               |
| 80-4508 Streets-Repair & MTC - Building   | 2,312.43         | 10,000.00         | -7,687.57          | 23.12 %       |
| 80-4510 Streets-Repair & MTC - Streets    | 5,589.66         | 45,000.00         | -39,410.34         | 12.42 %       |
| 80-4516 Streets-Repair & MTC - Grounds    |                  | 3,000.00          | -3,000.00          |               |
| 80-4520 Streets-Fuel Expense - Auto       | 2,810.14         | 15,000.00         | -12,189.86         | 18.73 %       |
| 80-4530 Streets-Department Tools          |                  | 3,000.00          | -3,000.00          |               |
| 80-4604 Streets-Equipment Rent/Lease      |                  | 1,000.00          | -1,000.00          |               |
| 80-6702 Streets-City Projects             |                  | 50,000.00         | -50,000.00         |               |
| 80-6704 Streets-Asset Purchase            | 120,162.00       | 100,000.00        | 20,162.00          | 120.16 %      |
| 80-8000 Budget Amendments                 |                  | 0.00              | 0.00               |               |

# City of Leeds - General Fund

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

October 2023 - September 2024

|  | TOTAL                 |                        |                          |                   |
|--|-----------------------|------------------------|--------------------------|-------------------|
|  | ACTUAL                | BUDGET                 | OVER BUDGET              | % OF BUDGET       |
| 81-6704 Trash/Limb-Asset Purchase            |                       | 0.00                   | 0.00                     |                   |
| <b>Total 80-4000 Streets</b>                 | <b>271,799.58</b>     | <b>2,110,442.38</b>    | <b>-1,838,642.80</b>     | <b>12.88 %</b>    |
| 83-4000 Solid Waste Exp                      |                       | 0.00                   | 0.00                     |                   |
| 83-4210 Solid Waste-Disposal Fee             | 10,858.40             | 75,000.00              | -64,141.60               | 14.48 %           |
| 83-4300 Solid Waste-Department Supplies      | 132.88                | 1,800.00               | -1,667.12                | 7.38 %            |
| 83-4402 Solid Waste-Attorney/Legal           |                       | 0.00                   | 0.00                     |                   |
| 83-4502 Solid Waste-Repair & MTC -Auto       | 12,759.54             | 15,000.00              | -2,240.46                | 85.06 %           |
| 83-4520 Solid Waste-Fuel Expense-Solid Waste | 4,261.67              | 23,000.00              | -18,738.33               | 18.53 %           |
| 83-4522 Solid Waste-Fuel Expense             |                       | 0.00                   | 0.00                     |                   |
| 83-4530 Solid Waste-Department Tools         |                       | 0.00                   | 0.00                     |                   |
| <b>Total 83-4000 Solid Waste Exp</b>         | <b>28,012.49</b>      | <b>114,800.00</b>      | <b>-86,787.51</b>        | <b>24.40 %</b>    |
| <b>Total Expenses</b>                        | <b>\$2,825,628.34</b> | <b>\$36,166,730.38</b> | <b>\$ -33,341,102.04</b> | <b>7.81 %</b>     |
| <b>NET OPERATING INCOME</b>                  | <b>\$1,680,044.50</b> | <b>\$161,601.08</b>    | <b>\$1,518,443.42</b>    | <b>1,039.62 %</b> |
| Other Expenses                               |                       |                        |                          |                   |
| 01-6000 Transfers                            |                       |                        |                          |                   |
| 01-6994 SW to SW Transfer                    | 732,038.65            |                        | 732,038.65               |                   |
| 01-6997 GF to Gas Tax Transfers              | 122,321.34            |                        | 122,321.34               |                   |
| 01-6999 General Funds Transfers              | -963,074.28           |                        | -963,074.28              |                   |
| <b>Total 01-6000 Transfers</b>               | <b>-108,714.29</b>    |                        | <b>-108,714.29</b>       |                   |
| <b>Total Other Expenses</b>                  | <b>\$ -108,714.29</b> | <b>\$0.00</b>          | <b>\$ -108,714.29</b>    | <b>0.00%</b>      |
| <b>NET OTHER INCOME</b>                      | <b>\$108,714.29</b>   | <b>\$0.00</b>          | <b>\$108,714.29</b>      | <b>0.00%</b>      |
| <b>NET INCOME</b>                            | <b>\$1,788,758.79</b> | <b>\$161,601.08</b>    | <b>\$1,627,157.71</b>    | <b>1,106.90 %</b> |