



CITY OF LEEDS, ALABAMA

FINANCE COMMITTEE MEETING AGENDA

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

September 11, 2024 @ 4:00 PM

CALL TO ORDER

ROLL CALL

OLD BUSINESS

NEW BUSINESS

[1.](#) FC-2024-09-06 - Proposed 2024-25 City Budgets

ADJOURNMENT

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. FC-2024-09-06 - Proposed 2024-25 City Budgets

CITY OF LEEDS, ALABAMA
BUDGET COVER SHEET
Forecast Economic Conditions for Fiscal Year 2024-2025

Forecast Economic Conditions for Leeds, Alabama

As we look ahead to the fiscal year 2024-2025, the economic outlook for Leeds, Alabama, remains generally positive, with moderate growth expected across key sectors. Leeds continues to benefit from its proximity to the Birmingham Metropolitan Statistical Area (MSA), which drives regional economic activity in retail, manufacturing, and logistics industries.

Several factors will shape the economic landscape in the upcoming year:

Key Economic Drivers:

1. **Consumer Spending and Retail Growth:**

Leeds' retail sector is poised for continued expansion, supported by consumer spending trends and the city's strategic investments in attracting large retailers like Buc-ee's. The retail sector remains a vital source of sales tax revenue, one of the city's largest revenue streams. As the economy stabilizes post-pandemic, consumer confidence will stay strong, contributing to steady retail sales and bolstering the city's overall financial outlook.

2. **Housing and Construction:**

The real estate market in Leeds continues to experience healthy growth, driven by new residential and commercial developments. Property values are expected to rise as more families and businesses move to the area, increasing the city's **ad valorem (property tax) revenue**. This steady growth in property tax will help fund critical infrastructure projects and city services.

3. **Tourism and Hospitality:**

Leeds benefits from its tourism assets, such as Barber Motorsports Park and nearby attractions, which attract visitors and drive spending in local businesses, particularly in the hospitality sector. With increased regional events and improved marketing efforts, the city expects to see a rise in lodging and restaurant tax revenues, contributing to the city's ability to fund public services and amenities.

4. **Infrastructure and Public Works:**

The city's ongoing investments in infrastructure, including road improvements, downtown revitalization, and park developments, will improve the quality of life and attract new businesses and residents. Infrastructure spending creates a positive economic cycle by improving local conditions for business operations, boosting property values, and creating jobs, further strengthening the city's tax base.

Economic Risks and Considerations:

1. **Inflationary Pressures:**
2. The effects of inflation remain a concern, particularly in construction costs, labor expenses, and material shortages. The city must carefully manage expenditures, particularly in capital projects, to stay within budget despite inflationary pressures
3. **Interest Rates:**
Higher interest rates continue to impact the housing market and affect the city's ability to borrow for future capital projects. This may slow down new real estate developments, impacting property tax growth and potential new revenue streams from business expansions. However, with careful financial planning and debt management, Leeds can mitigate these risks while ensuring steady progress on key projects.

How Economic Conditions Relate to the City's Budget:

1. **Revenue Growth:**
The expected increase in retail sales, property values, and tourism will be crucial in generating revenues to fund the city's operations, including public safety, infrastructure maintenance, and community services. The city's reliance on sales tax and property tax revenue means these sectors will play a central role in meeting budgetary projections.
2. **Expenditure Management:**
Although inflationary trends are softening and high interest rates remain relatively high, the city must carefully monitor its expenditures, particularly in capital projects and service contracts. Budget allocations for public works and infrastructure projects must account for potential cost increases while ensuring that critical services and maintenance needs are met.
3. **Strategic Investments:**
Leeds will continue prioritizing long-term investments in infrastructure, public safety, and economic development to foster continued growth. By leveraging its positive economic conditions and maintaining a conservative fiscal approach, the city will be well-positioned to meet both its short-term needs and long-term financial goals.

Conclusion

The fiscal year 2024-2025 is set to be a year of stable growth for the City of Leeds, driven by expanding retail activity, residential developments, and infrastructure investments. The city's budget reflects a balanced approach to capturing this growth while managing potential risks, ensuring that Leeds remains financially strong and well-equipped to serve its residents and businesses.

CITY OF LEEDS, ALABAMA BUDGET OVERVIEW Fiscal Year 2024-2025

Purpose of the Budget

The City of Leeds' fiscal year 2024-2025 budget serves as both a financial blueprint and a policy document outlining the city's planned expenditures and expected revenues. The budget reflects the city's commitment to providing essential services, supporting public safety, maintaining infrastructure, and fostering economic growth while ensuring responsible stewardship of public resources.

Practical Requirements of the Budget

1. **Financial Planning:** The budget enables the City of Leeds to allocate resources efficiently to meet its operational and capital needs. This ensures that city services, such as police, fire protection, public works, and community programs, are adequately funded.
2. **Transparency and Accountability:** The budget provides a clear framework for collecting, allocating, and spending public funds. This transparency ensures accountability to residents, businesses, and stakeholders, helping to build trust and maintain the city's fiscal integrity.
3. **Resource Management:** By adopting a balanced budget, the city ensures that its expenditures do not exceed its revenues. The budget helps city departments manage resources throughout the year and respond to changing economic conditions, such as shifts in tax revenues or unexpected expenses.
4. **Capital Improvement Planning:** The budget outlines key capital projects, such as infrastructure improvements, road maintenance, and downtown revitalization efforts. These long-term investments are crucial for promoting economic growth and improving residents' quality of life.

Legal Requirements for the Budget

The City of Leeds operates under the requirements of the **Code of Alabama**, which mandates specific procedures and legal obligations for creating, approving, and managing the municipal budget. The key legal requirements include:

1. **Mandatory Budget Adoption:**
 - Under **Title 11, Chapter 43, Section 57** of the **Code of Alabama**, municipalities must adopt an annual budget before the beginning of each fiscal year. The budget must outline estimated revenues and planned expenditures for the upcoming year.
 - The city council's adoption of the budget is a legal requirement, ensuring that public funds are authorized for expenditures in line with public policy priorities.

2. **Balanced Budget Requirement:**

- The city is required by law to adopt a balanced budget, meaning that total projected revenues must be equal to or greater than total projected expenditures. This ensures fiscal responsibility and avoids deficit spending, as required under **Title 11, Chapter 43, Section 95** of the Code of Alabama.

3. **Adherence to Restricted Funds:**

- Certain revenues, such as gas taxes, federal grants, or special-purpose taxes, are legally restricted for specific uses. The city must ensure these funds are used per state and federal laws governing their allocation and expenditure.

4. **Ongoing Monitoring and Adjustments:**

- Once the budget is adopted, the city is required to monitor financial performance throughout the fiscal year. **Section 11-43-57** of the Code of Alabama allows for budget amendments as needed, ensuring flexibility in response to changing economic conditions or unforeseen financial challenges.

Conclusion

The City of Leeds' FY 2024-2025 budget reflects the practical need for effective resource management and the legal obligations to ensure fiscal responsibility, transparency, and public accountability. Through careful planning and adherence to legal requirements, the city is committed to maintaining financial stability while investing in the services and infrastructure that support the community's growth and well-being.

For detailed budget information, please refer to the attached comprehensive financial breakdown.

City of Leeds - General Fund		
FY 2024-2025		
October 2024 - September 2025		
Income		
01-3000 Admin		
01-3001 Sales Tax	\$ 12,587,952.74	
01-3002 Sellers Use Tax	\$ 1,199,997.11	
01-3003 Simplified Sellers Use Tx	\$ 1,005,299.45	
01-3004 Consumer Use Tax	\$ 1,260,555.53	
01-3005 Direct Pay Permit Tax	\$ 96,937.85	
01-3006 Audit Revenues	\$ -	
01-3010 Business License	\$ 2,617,956.07	
01-3011 Sales Tax Collected to be rebated	\$ 1,696,257.82	
01-3012 Excise Tax	\$ 38,182.58	
01-3014 Production Privilege - State of Alabama	\$ 275.48	
01-3015 Production Privilege - Jefferson County	\$ -	
01-3020 Tobacco Tax	\$ 84,495.74	
01-3030 Ad Valorem	\$ 2,397,872.62	
01-3038 Road Tax Distribution	\$ 38,365.81	
01-3040 Auto & Boat Sales/Use Tax	\$ 68,798.36	
01-3050 Manufactured (Mobile) Home Tax	\$ 387.41	
01-3070 Wine & Beer Tax	\$ 61,305.85	
01-3078 Liquor Tax	\$ 115,067.29	
01-3080 Rental Lease Tax	\$ 301,708.09	
01-3090 Lodging Tax	\$ 320,516.74	
01-3101 Opioid Settlement (carryover)	\$ 18,371.58	
01-3104 Alabama Trust Fund Rev	\$ 118,325.41	
01-3112 Franchise Fee - Utility	\$ 1,195,871.10	
01-3116 Payments In Lieu Tax	\$ 4,257.09	
01-3120 Recycling Center Proceeds	\$ 9,499.66	
01-3121 Depot Lease payment	\$ 365.00	
01-3124 Insurance Proceeds	\$ 718.46	
01-3215 RDA Reimbursements from	\$ 5,789.09	
01-3300 ABC Profits	\$ 35,447.26	
01-3400 Contractual Buc-ee's Donation	\$ 25,000.00	
01-3506 Restitution (Rec'd From Court)	\$ 5,606.62	
01-3700 Sale Of Municipal Assets	\$ 8,200.00	
01-3802 Carryover Funds	\$ -	
01-3900 Retiree Insurance Premiums	\$ 18,878.90	
01-3904 Interest Earned	\$ 310,444.87	
01-3907 American Rescue Plan	\$ -	
01-3909 American Rescue Plan-Jeff Co		
Total 01-3907 American Rescue Plan		

01-3908	\$	1,028.30	
01-3997 Misc Fees	\$	21,902.33	
Total 01-3000 Admin	\$	25,671,638.21	\$ 25,671,638.21
01-3991 Court transfers to GF	\$	226,705.37	
11-3000 Court	\$	-	
11-3504 Court Fines & Forfeitures	\$	653,793.42	
11-3507 Pretrial Diversion Fees	\$	275.00	
11-3508 Transfer to Magistrate Training	\$	1,716.00	
11-3509 Transfer to Judicial Admin Fund	\$	14,215.60	
11-3510 Transfer to Corrections	\$	105,363.50	
11-3511 Transfer to Cash Bonds	\$	2,000.00	
11-3512 Transfer to Defensive Driving	\$	337,188.84	
11-3513 Transfer to Collections	\$	116,279.94	
11-3910 Interest Earned	\$	22,700.62	
11-3999 Court Misc Revenues	\$	435.91	
Total 11-3000 Court	\$	1,253,968.83	\$ 1,253,968.83
12-3000 Cemetery	\$	-	
12-3300 Cemetery Lot Sales	\$	779.00	
12-3302 Cemetery-Gen Fund Open/Close	\$	20,515.00	
12-3904 Cemetery-Interest Earned	\$	14,553.74	
Total 12-3000 Cemetery	\$	35,847.74	\$ 35,847.74
14-3000 TIF District			
14-3106 DO NOT USE- TIF District Revenue	\$	188,826.90	
Total 14-3000 TIF District	\$	188,826.90	\$ 188,826.90
16-3000 Social Services Revenues			
16-3112 Social Services-Revenue	\$	36,363.08	
Total 16-3000 Social Services Revenues	\$	36,363.08	\$ 36,363.08
17-3000 Grant Income			
17-3216 Grant Funds Received	\$	3,230.10	
22-3217 22-3217 Police Grant Funds	\$	11,807.03	
Total 17-3000 Grant Income	\$	15,037.13	\$ 15,037.13
22-3000 Police			
22-3550 Police Report Fees	\$	6,313.19	
22-3552 Police Confiscated Funds	\$	7,100.00	
22-3998 Police-Misc Revenues	\$	18,404.32	
Total 22-3000 Police	\$	31,817.51	\$ 31,817.51
22-3354 Other Primary Income	\$	921.50	
26-3000 Fire	\$	-	
26-3400 Fire-Ambulance Service	\$	8,988.13	
26-3994 Racing Commission Revenue	\$	6,687.87	
26-3995 Fire Reports	\$	10.00	
26-3996 Fire Protection Systems	\$	1,169.61	
26-3997 Fire Donations	\$	700.00	
26-3999 DO NOT USE Fire-Misc Fees	\$	420.00	

Total 26-3000 Fire	\$ 123,021.52	\$ 123,021.52
28-4000 St Clair Co Fire		
26-3998 St Clair Fire Co Fire Tax	\$ 105,045.91	
Total for 28-4000 St Clair Co Fire		\$ 105,045.91
40-3000 Parks	\$ -	
40-3401 Parks-Knights of Columbus Bingo	\$ 7,080.00	
Total 40-3000 Parks	\$ 7,080.00	\$ 7,080.00
45-3000 Splash Pad Revenue	\$ -	
45-3499 Splash Pad-Misc Facilities Rental	\$ 200.00	
Total 45-3000 Splash Pad Revenue	\$ 200.00	\$ 200.00
50-3000 Development		
50-3202 Development-Building Permits	\$ 205,327.71	
50-3203 Development-Self Certification	\$ 4,331.42	
Total 50-3202 Development-Building Permits	\$ 230,194.85	
50-3204 Development-Electrical Permits	\$ 16,642.93	
50-3206 Development-Plumbing Permits	\$ 8,414.99	
50-3207 Development-Gas Permit	\$ 1,564.62	
50-3208 Development-Mechanical Permits	\$ 10,085.07	
50-3209 Development-Sign Permit	\$ 733.77	
50-3210 Development-Yard Sale Permits	\$ 2,469.07	
50-3211 Development-Demolition Permit	\$ 432.53	
50-3212 Development-Land Disturbance Permits	\$ 9,520.80	
50-3214 Development-Zoning Fee	\$ 4,507.88	
50-3215 Development- Roof Permit	\$ 16,032.39	
50-3216 Development-Variance Fee	\$ 4,947.22	
50-3217 Development-Rezoning Fee	\$ 819.65	
50-3220 Development-Assessment Letter Fee	\$ 23,343.93	
50-3222 Development-Street Cut - Utilities	\$ 3,322.52	
50-3299 Development-Misc Permit Fee	\$ 24,515.57	
50-3999 Development-Misc Revenues	\$ 10.29	
50-6501 Recording Fee Reimbursement	\$ 103.83	
Total 50-3000 Development	\$ 567,321.04	\$ 567,321.04
51-3000 Storm Water	\$ 124.32	
51-3218 Jeff Co - Storm Water Revenue	\$ 66,000.00	
51-3219 St. Clair Storm Water Revenue	\$ 27,890.99	
Total 51-3000 Storm Water	\$ 93,890.99	\$ 93,890.99
83-3000 Solid Waste		
83-3855 Solid Waste Franchise Fee	\$ -	
83-3856 Solid Waste-Trash And Limb Fee Revenue	\$ 268,264.32	
83-3999 Solid Waste-Misc & Other Revenue	\$ 12,237.82	
Total 83-3000 Solid Waste	\$ 280,502.14	\$ 280,502.14
Total Income		\$ 28,410,561.00
Expenses		
01-4000 Admin Exp	\$ 130,207.77	

01-4001 Salaries & Wages	\$ 567,787.50	
01-4002 Payroll Taxes	\$ 31,094.34	
01-4004 Admin Health Insurance	\$ 25,067.84	
01-4005 Retiree Health Insurance Prem.	\$ 13,348.00	
01-4006 Retirement	\$ 40,895.02	
01-4015 Admin-Admin-EE Life & Disability Ins		
01-4016 Admin - Overtime	\$ 5,169.35	
01-4018 Employment Expense	\$ -	
01-4019 Uniform Allowance	\$ -	
01-4100 Insurance - General	\$ 525,000.00	
01-4110 Workers Comp Insurance	\$ 250,000.00	
01-4112 Jeff Co Personnel Board	\$ 100,000.00	
01-4200 Electrical Utilities	\$ 18,236.57	
01-4201 Internet	\$ 51,490.00	
01-4202 Telephone	\$ 1,509.42	
01-4203 Cell / Wireless Services	\$ 2,464.10	
01-4204 Gas Utilities	\$ 1,278.00	
01-4206 Water Utilities	\$ 1,066.50	
01-4208 Sewer Utilities	\$ 952.41	
01-4212 Storm Water Fee	\$ 12.50	
01-4300 Office Supplies	\$ 4,238.20	
01-4302 Over Under Cash Account	\$ (15.32)	
01-4304 Copier & Printer Mtc	\$ 2,428.02	
01-4306 Department Supplies	\$ 9,529.22	
01-4308 PR Advertising	\$ 782.66	
01-4310 Legal Notices	\$ 351.10	
01-4312 Printing	\$ 106.68	
01-4314 Subscriptions	\$ 120,156.82	
01-4316 Dues & Fees	\$ 71,588.78	
01-4320 Postage	\$ 4,955.90	
01-4322 Computer Support	\$ 1,518.99	
01-4324 Computer Software	\$ 24,137.19	
01-4326 Computer Hardware	\$ 2,668.93	
01-4328 Server Support	\$ 171,337.07	
01-4330 Education & Training	\$ 10,000.00	
01-4332 Admin-Travel	\$ 5,000.00	
01-4400 Contract Services	\$ 391,473.62	
01-4401 Attorney/Legal for Heidelberg Grant		
01-4402 Attorney/Legal	\$ 234,660.00	
01-4404 Auditing/Accounting	\$ 76,105.00	
01-4405 Warrant Issuance Expense	\$ -	
01-4406 Engineering Services	\$ 3,600.00	
01-4500 Repair & Maint Auto	\$ 394.51	
01-4508 Repair & MTC - General	\$ 15,148.77	

01-4520 Fuel Expense - Auto	\$ 918.23	
01-4600 CARES Act Expenditures	\$ -	
01-4702 Economic Redevelopment		
01-4710 Misc Refund		
01-4716.01 Sales Tax Rebates - Buc-ee's	\$ 1,593,159.55	
01-4716.02 Sales Tax Rebates - Neighbors	\$ 40,962.40	
01-4716.03 Sales Tax Rebates - Trigreen	\$ 14,388.66	
01-4716.04 Sales Tax Rebates - Leeds Village	\$ 32,973.87	
01-4999 Transfer Out - Debt Service	\$ 8,000,000.00	
01-5000 Bank Error	\$ -	
01-5011 City Prosecutor	\$ 48,208.29	
01-5012 Appeals	\$ 12,125.00	
01-6004 Service Charges	\$ 3,184.55	
01-6704 Asset Purchase	\$ -	
01-6710 Emergency / Disaster	\$ 130,662.16	
01-7720 772 Grant Agreement	\$ -	
01-8000 Budget Amendments	\$ -	
COVID19 COVID-19	\$ -	
Total 01-4000 Admin Exp	\$ 12,792,328.17	\$ 12,792,328.17
01-4301 ACH Correction		
10-4000 Mayor	\$ -	
10-4100 Mayoral Discretionary Funds- Non-Budgeted	\$ 35,000.00	
10-4202 Mayor-Telephone	\$ -	
10-4203 Mayor-Cell/Wireless Services	\$ 1,825.81	
10-4300 Mayor-Office Supplies	\$ 517.23	
10-4326 Mayor-Computer Hardware	\$ 137.50	
10-4332 Mayor-Travel	\$ 16.45	
10-4412 Mayor-Public Relations	\$ 5,000.00	
10-6702 Mayor-City Projects	\$ 465.22	
Total 10-4000 Mayor	\$ 42,962.21	\$ 42,962.21
11-4000 Court Exp		
11-4001 Court-Salaries & Wages	\$ 240,701.84	
11-4002 Court-Payroll Taxes	\$ 17,445.47	
11-4004 Court-Health Insurance	\$ 18,881.89	
11-4006 Court-Retirement	\$ 12,805.89	
11-4015 Court-EE Life & Disability Ins		
11-4016 Court-Overtime	\$ 1,186.05	
11-4019 Court-Uniform Allowance	\$ -	
11-4200 Court-Electrical Utilities	\$ 6,577.25	
11-4202 Court-Telephone Expense	\$ 1,585.74	
11-4203 Court-Cell / Wireless Services	\$ 2,277.25	
11-4204 Court-Gas Utilities	\$ 11.58	
11-4206 Court-Water Utilities	\$ 39.65	
11-4208 Court-Sewer Utilities	\$ 116.04	

11-4300 Court-Office Supplies	\$	1,659.99	
11-4304 Court-Copier & Printer Mtc	\$	874.28	
11-4306 Court-Department Supplies	\$	4,363.19	
11-4312 Court-Printing	\$	1,923.38	
11-4314 Court-Subscriptions	\$	2,700.00	
11-4316 Court-Dues & Fees	\$	4,000.00	
11-4324 Court-Computer Software	\$	2,685.00	
11-4326 Court-Computer Hardware	\$	4,440.55	
11-4330 Court-Education & Training	\$	2,000.00	
11-4332 Court-Travel	\$	1,000.00	
11-4400 Court-Contract Services	\$	2,821.59	
11-4500 Court-Repair & Maint Auto	\$	246.68	
11-4508 Court-Repair & MTC - Buildings	\$	5,600.00	
11-4520 Court-Fuel Expense - Auto	\$	752.13	
11-5000 Court-Govt Agencies Monthly Report Fees	\$	202,109.44	
11-5002 Court-Restitution	\$	3,610.33	
11-5008 Court-Magistrate Training	\$	1,077.92	
11-5010 Court-Municipal Judge	\$	39,349.08	
11-5060 Court-Driving School Expenses	\$	-	
11-6998 Court to Court Transfer	\$	300,667.95	
11-6999 Court to GF Transfer	\$	323,971.18	
11-8000 Budget Amendments			
Total 11-4000 Court Exp	\$	1,207,481.34	\$ 1,207,481.34
12-4000 Cemetery Exp			
12-4206 Cemetery-Water Utilities	\$	-	
12-4306 Cemetery-Department Supplies	\$	303.74	
12-4400 Cemetery-Contract Services	\$	47,714.00	
Total 12-4000 Cemetery Exp	\$	48,017.74	\$ 48,017.74
13-4000 Council			
13-4001 Council-Salaries & Wages	\$	66,550.00	
13-4002 Council-Payroll Taxes	\$	5,091.08	
13-4140 Election Expense	\$	75,000.00	
13-4203 Cell / Wireless Services-Council	\$	4,677.98	
13-4316 Council-Dues & Fees	\$	-	
13-4330 Council-Education & Training	\$	1,599.22	
13-4412 Council-Community Programs	\$	132.44	
Total 13-4000 Council	\$	153,050.72	\$ 153,050.72
16-4000 Social Services			
16-4001 Social Services-Salaries & Wages	\$	86,992.09	
16-4002 Payroll Taxes	\$	6,611.90	
16-4004 Social Services-Health Insurance	\$	5,232.68	
16-4006 Social Services Retirement	\$	4,033.08	
16-4015 Social Services-EE Life & Disability Ins			
16-4016 Social Services Overtime	\$	-	

16-4019 Uniform Allowance	\$	-	
16-4202 Telephone	\$	320.65	
16-4203 Cell / Wireless Services	\$	534.58	
16-4306 Social Services-Department Supplies	\$	16,660.87	
16-4400 Social Services-Contract Services	\$	91,063.14	
Total 16-4000 Social Services	\$	201,483.09	\$ 201,483.09
21-4000 E-911 Exp			
21-4202 E911-Telephone	\$	236,000.00	
Total 21-4000 E-911 Exp	\$	236,000.00	\$ 236,000.00
22-4000 Police Exp	\$	1,354.50	
22-4001 Police-Salaries & Wages	\$	2,555,100.76	
22-4002 Police-Payroll Taxes	\$	197,783.19	
22-4004 Police-Health Insurance	\$	233,956.80	
22-4006 Police-Retirement	\$	234,751.31	
22-4012 Police-Uniforms	\$	25,618.15	
22-4014 Police-Other Benefits	\$	9,780.00	
22-4015 Police-EE Life & Disability Ins			
22-4016 Police Overtime	\$	105,794.68	
22-4017 22-4017 Police OT Reimbursement	\$	12,766.39	
22-4018 Police-Employment Expense	\$	1,767.65	
22-4019 Uniform Allowance	\$	-	
22-4101 Police-Insurance - Deductible	\$	-	
22-4200 Police-Electrical Utilities	\$	25,864.94	
22-4202 Police-Telephone	\$	5,702.18	
22-4203 Police-Cell / Wireless Services	\$	22,482.63	
22-4204 Police-Gas Utilities	\$	1,534.37	
22-4206 Police-Water Utilities	\$	763.56	
22-4208 Police-Sewer Utilities	\$	1,299.17	
22-4300 Police-Office Supplies	\$	7,931.88	
22-4304 Police-Copier & Printer Mtc	\$	565.97	
22-4306 Police-Department Supplies	\$	4,910.21	
22-4312 Police-Printing	\$	84.17	
22-4314 Police-Subscriptions	\$	34,229.25	
22-4316 Police-Dues & Fees	\$	1,432.38	
22-4324 Police-Computer Software	\$	3,524.50	
22-4326 Police-Computer Hardware	\$	257.86	
22-4330 Police-Education & Training	\$	18,384.25	
22-4332 Police-Travel	\$	3,826.95	
22-4400 Police-Contract Services	\$	40,428.90	
22-4412 Police-Community Program	\$	9,478.86	
22-4420 Police-Jail Expense	\$	76,957.56	
22-4422 Police-Juvenile Detention Service	\$	-	
22-4500 Police-Repair & Maint Auto	\$	59,157.37	
22-4508 Police-Repair & MTC - Buildings	\$	33,697.04	

22-4509 Police-Canine	\$	140.00	
22-4514 Police-Firing Range	\$	5,619.98	
22-4520 Police-Fuel Expense - Auto	\$	117,040.29	
22-4552 Police Confiscated Funds	\$	-	
22-4601 Police-Investigations Expense	\$	8,442.31	
22-6702 Police-City Projects	\$	-	
22-6704 Police-Asset Purchase	\$	3,486.87	
22-8000 Budget Amendments	\$	650,559.26	
Total 22-4000 Police Exp	\$	4,515,121.63	\$ 4,515,121.63
23-4000 Civic Appropriation Expense	\$	-	
23-4001 Leeds High School Band	\$	15,000.00	
Historical Society	\$	25,000.00	
Chamber of Commerce	\$	50,000.00	
Regional Planning Commission	\$	7,456.00	
Redevelopment Authority	\$	125,000.00	
23-4002 Leeds Arts Council	\$	15,000.00	
23-4003 Exceptional Foundation	\$	2,500.00	
23-4004 Clastran	\$	4,012.72	
23-4405 Literary Club	\$	5,000.00	
23-4412 Leeds Youth Athletic Association, Inc.	\$	60,000.00	
Other	\$	20,000.00	
23-5000 Main Street Leeds Corporation	\$	50,000.00	
Total 23-4000 Civic Appropriation Expense	\$	378,968.72	\$ 378,968.72
28-5000 St Clair Co. Fire			
28-5000 St Clair Co Fire	\$	90,000.00	
Total for 28-5000 St Clair Co Fire	\$	90,000.00	\$ 90,000.00
26-4000 Fire Exp			
26-4001 Fire-Salaries & Wages	\$	2,701,710.07	
26-4002 Fire-Payroll Taxes	\$	200,088.56	
26-4004 Fire-Health Insurance	\$	228,899.74	
26-4006 Fire-Retirement	\$	187,612.81	
26-4012 Fire-Uniforms	\$	37,304.40	
26-4015 Fire-EE Life & Disability Ins	\$	10,597.54	
26-4016 Fire Overtime	\$	45,223.63	
26-4018 Fire-Employment Expense	\$	1,169.06	
26-4019 Uniform Allowance	\$	-	
26-4110 Fire-Workers Comp Insurance	\$	-	
26-4112 Fire-Jeff Co Personnel Board	\$	-	
26-4200 Fire-Electrical Utilities	\$	25,253.35	
26-4202 Fire-Cell / Wireless Services	\$	9,458.75	
26-4203 Fire-Telephone	\$	2,766.72	
26-4204 Fire-Gas Utilities	\$	15,509.26	
26-4206 Fire-Water Utilities	\$	1,642.22	
26-4208 Fire-Sewer Utilites	\$	1,481.98	

26-4300 Fire-Office Supplies	\$	495.19	
26-4306 Fire-Department Supplies	\$	17,963.64	
26-4307 26-4307 Fire Pre Paid Legal			
26-4308 Fire-PR Advertising	\$	84.17	
26-4312 Fire-Printing	\$	-	
26-4316 Fire-Dues & Fees	\$	10,846.67	
26-4320 Fire-Postage	\$	-	
26-4324 Fire-Computer Software	\$	22,794.89	
26-4326 Fire-Computer Hardware	\$	3,070.19	
26-4330 Fire-Education & Training	\$	49,470.02	
26-4332 Fire-Travel	\$	7,792.85	
26-4400 Fire-Contract Services	\$	17,682.89	
26-4412 Fire-Community Programs	\$	189.50	
26-4500 Fire-Repair & Maint Auto	\$	88,192.46	
26-4508 Fire-Repair & MTC - Building	\$	60,759.78	
26-4512 Fire-Repair & MTC - Comm Radio	\$	369.79	
26-4514 Fire-Repair & MTC-General	\$	2,652.82	
26-4516 Fire-Repair & MTC - Grounds	\$	-	
26-4520 Fire-Fuel Expense - Auto	\$	28,806.62	
26-4530 Fire-Department Tools	\$	28,107.30	
26-4540 Fire-Medical Supplies	\$	33,150.99	
26-4602 Fire-Rent - Fire Hydrants	\$	21,806.77	
26-4700 Fire-Council approval	\$	4,314.64	
26-6704 Fire-Asset Purchase	\$	61,613.86	
26-8000 Budget Amendments			
Total 26-4000 Fire Exp	\$	3,928,883.14	\$ 3,928,883.14
33-4000 Depot			
33-4200 Depot-Electrical Utilities	\$	3,703.46	
33-4204 Depot-Gas Utilities	\$	-	
33-4206 Depot-Water Utilities	\$	215.90	
33-4508 Depot-Repair & MTC - Building	\$	-	
33-6702 Depot-City Projects	\$	-	
33-8000 Budget Amendments	\$	-	
Total 33-4000 Depot	\$	3,919.36	\$ 3,919.36
34-4000 Visitor's Center			
34-4200 Visitor's Center-Electrical Utilities	\$	1,783.33	
34-4202 Visitor's Center-Internet	\$	1,174.75	
34-4204 Visitor's Center-Gas Utilities	\$	1,442.72	
34-4206 Visitor's Center-Water Utilities	\$	283.89	
34-4208 Visitor's Center-Sewer Utilities	\$	657.16	
34-4400 Visitor's Center-Contract Services	\$	541.73	
34-4508 Visitor's Center-Repair & MTC - Building	\$	812.94	
34-8000 Budget Amendments			
Total 34-4000 Visitor's Center	\$	6,696.52	\$ 6,696.52

40-4000 Parks Exp		
40-4001 Parks-Salaries & Wages	\$ -	
40-4002 Parks-Payroll Taxes	\$ -	
40-4004 Parks-Health Insurance	\$ -	
40-4006 Parks-Retirement	\$ -	
40-4015 Parks-Ee Life & Disability Ins	\$ -	
40-4110 Parks-Workers Comp Insurance	\$ -	
40-4112 Parks-Jeff Co Personnel Board	\$ -	
40-4200 Parks-Electrical Utilities	\$ 79,618.31	
40-4202 Parks-Cell / Wireless Services	\$ 599.66	
40-4203 Parks-Telephone	\$ 983.76	
40-4204 Parks-Gas Utilities	\$ 3,641.92	
40-4206 Parks-Water Utilites	\$ 9,992.79	
40-4208 Parks-Sewer Utilites	\$ 2,034.95	
40-4300 Parks - Office Supplies	\$ -	
40-4304 Parks-Copier & Printer MTC	\$ -	
40-4306 Parks-Department Supplies	\$ 8,223.27	
40-4308 Parks-PR Advertising	\$ -	
40-4400 Parks-Contract Services	\$ 19,320.27	
40-4414 Parks-Downtown Beautification	\$ 19,128.45	
40-4416 Parks-Tree Commission	\$ 300.00	
40-4500 Parks-Repair & MTC - Auto	\$ 18.92	
40-4508 Parks-Repair & MTC - Building	\$ 136,216.33	
40-4514 Parks-Repair & MTC - General	\$ 1,047.23	
40-4516 Parks-Repair & MTC - Grounds	\$ 96,063.16	
40-4520 Parks-Fuel Expense - Auto	\$ -	
40-6300 Parks-Long Term Debt Prin Ret	\$ -	
40-6302 Parks - Long term Debt Interest	\$ -	
40-6710 Parks - Emergency / Disaster	\$ -	
40-8000 Budget Amendments	\$ -	
Total 40-4000 Parks Exp	\$ 377,189.02	\$ 377,189.02
50-4000 Development Exp		
50-4001 Development-Salaries & Wages	\$ 375,868.78	
50-4002 Development-Payroll Taxes	\$ 28,693.50	
50-4004 Development-Health Insurance	\$ 11,010.56	
50-4006 Development-Retirement	\$ 18,943.56	
50-4012 Development-Uniforms	\$ 474.56	
50-4015 Development-Ee Life & Disability Ins	\$ 35.25	
50-4016 Development Overtime	\$ 3,095.68	
50-4018 Development-Employment Expense	\$ -	
50-4019 Uniform Allowance	\$ -	
50-4101 Development-Insurance - Deductible	\$ -	
50-4110 Development-Workers Comp Insurance	\$ -	
50-4112 Development-Jeff Co Personnel Board	\$ -	

50-4131 Development-Const. Ind. Craft Train	\$	2,174.94	
50-4200 Development-Electrical Utilities	\$	3,034.69	
50-4202 Development-Telephone	\$	1,945.45	
50-4203 Development-Cell / Wireless Services	\$	4,331.63	
50-4206 Development-Water Utilities	\$	215.90	
50-4208 Development-Sewer Utilities	\$	319.12	
50-4300 Development-Office Supplies	\$	5,924.48	
50-4303 Development-Copier & Printer Mtc	\$	895.30	
50-4306 Development-Department Supplies	\$	2,728.57	
50-4316 Development-Dues & Fees	\$	1,679.44	
50-4324 Development-Computer Software	\$	15,717.72	
50-4326 Development-Computer Hardware	\$	15,546.79	
50-4330 Development-Education & Training	\$	6,110.83	
50-4332 Development-Travel	\$	3,890.79	
50-4400 Development-Contract Services	\$	4,722.44	
50-4402 Development-Attorney/Legal	\$	-	
50-4406 Development-Engineer Services	\$	17,752.50	
50-4412 Development-Community Programs	\$	164,135.72	
50-4500 Development-Repair & Maint Auto	\$	1,260.04	
50-4520 Development-Fuel Expense - Auto	\$	5,448.81	
50-6500 Development-Taxes & Recording Fees	\$	891.08	
50-6702 Development - City Projects	\$	-	
50-6703 Unsafe Building Removal	\$	1,750.00	
Total 50-6702 Development - City Projects	\$	1,750.00	
50-8000 Budget Amendments			
Total 50-4000 Development Exp	\$	700,348.13	\$ 700,348.13
51-4000 Storm Water Exp			
51-4318 Storm Water - Dues & Fees-Govt	\$	-	
51-4330 Storm Water - Educ & Training	\$	582.76	
51-4332 Storm Water - Travel	\$	20.00	
51-4400 Storm Water - Contract Svcs	\$	21,845.00	
51-4412 Storm Water - Community Programs	\$	21,000.00	
51-4530 Storm Water - Dept Tools	\$	100,256.72	
Total 51-4000 Storm Water Exp	\$	143,704.48	\$ 143,704.48
70-4000 Library	\$	-	
70-4001 Library-Salaries & Wages	\$	286,417.54	
70-4002 Library-Payroll Taxes	\$	21,841.95	
70-4004 Library-Health Insurance	\$	21,947.63	
70-4006 Library-Retirement	\$	16,195.88	
70-4015 Library-Ee Life & Disability Ins			
70-4016 Library Overtime	\$	4,442.60	
70-4018 Library-Employment Expense	\$	-	
70-4110 Library-Workers Comp Insurance	\$	-	
70-4200 Library-Electrical Utilities	\$	9,674.85	

70-4202 Library-Telephone	\$	4,538.21	
70-4203 Library-Cell / Wireless Services	\$	534.58	
70-4204 Library-Gas Utilities	\$	969.67	
70-4206 Library-Water Utilities	\$	192.99	
70-4208 Library-Sewer Utilities	\$	878.89	
70-4300 Library-Office Supplies	\$	2,060.26	
70-4306 Library-Department Supplies	\$	5,525.07	
70-4308 Library-Pr Advertising	\$	2,483.86	
70-4314 Library-Subscriptions	\$	900.66	
70-4316 Library-Dues & Fees	\$	1,269.79	
70-4318 Summer Reading Program	\$	7,500.00	
70-4326 Library-Computer Hardware	\$	332.25	
70-4330 Library-Education & Training	\$	2,500.00	
70-4332 Library-Travel	\$	594.02	
70-4350 Library-Books - Juvenile	\$	5,074.87	
70-4352 Library-Books - Adult	\$	6,700.19	
70-4354 Library-Audio/Video	\$	20,000.00	
70-4356 Library-Jeff Co Library System	\$	43,334.59	
70-4400 Library-Contract Services	\$	661.29	
70-4412 Library-Community Programs	\$	-	
70-4508 Library-Repair & MTC	\$	7,762.42	
70-4514 Library-Repair & MTC - General	\$	723.91	
70-4520 Library-Fuel Expense - Auto	\$	-	
70-4600 Library-Rent - Building	\$	28,000.00	
70-4601 LIBRARY EXPENSES	\$	-	
70-6704 Library-Asset Purchase	\$	-	
70-8000 Budget Amendments	\$	-	
Total 70-4000 Library	\$	503,057.97	\$ 503,057.97
80-4000 Streets			
80-4001 Streets-Salaries & Wages	\$	589,782.62	
80-4002 Streets-Payroll Taxes	\$	45,874.20	
80-4004 Streets-Health Insurance	\$	48,545.70	
80-4006 Streets-Retirement	\$	38,879.88	
80-4012 Streets-Uniforms	\$	-	
80-4015 Streets-Ee Life & Disability Ins	\$	12,453.33	
80-4016 Streets Overtime	\$	22,708.81	
80-4018 Streets-Employment Expense	\$	379.96	
80-4019 Uniform Allowance	\$	-	
80-4101 Streets-Insurance Deductible	\$	-	
80-4200 Streets-Electrical Utilities	\$	157,737.08	
80-4202 Streets-Telephone	\$	662.12	
80-4203 Streets-Cell / Wireless Services	\$	2,818.39	
80-4204 Streets-Gas Utilities	\$	5,430.35	
80-4206 Streets-Water Utilities	\$	1,267.13	

CITY OF LEEDS, ALABAMA
GAS TAX BUDGET
Fiscal Year 2024-2025

Overview

The City of Leeds Gas Tax Budget for Fiscal Year 2024-2025 outlines the revenue and planned expenditures derived from gasoline taxes. This budget is a vital component of the city's overall financial plan, focusing on maintaining and developing transportation and roadway infrastructure. Gas tax revenues support projects that ensure the city's transportation system's safety, efficiency, and improvement.

Gas Tax Revenue Sources

- **State-Shared Gasoline Tax:** This budget's primary revenue source comes from gasoline taxes collected at the state level and distributed to municipalities based on formulas prescribed by the Code of Alabama. These revenues are collected through the sale of gasoline and other motor fuels.

Permitted Uses of Gas Tax Funds

Per **Section 40-17-359** of the **Code of Alabama**, gas tax revenues are restricted to the following purposes:

1. **Construction, Maintenance, and Repair of Public Roads and Bridges:** Gas tax funds must primarily be used for the building, reconstruction, maintenance, and repair of roads, streets, and bridges within the municipality.
2. **Traffic Signal Systems and Safety:** Funds may also be allocated for traffic signal systems, signage, road safety improvements, and other measures to enhance transportation safety.
3. **Debt Service for Transportation Infrastructure:** In certain cases, gas tax revenues can be used to pay the debt service on bonds or other obligations incurred for transportation-related projects.

Limitations on Use

- **Non-Road-Related Expenditures:** Gas tax revenues **cannot** be used for purposes unrelated to transportation infrastructure. This includes but is not limited to general city operations, non-road infrastructure, and unrelated capital projects.
- **Restricted for Capital Outlay and Maintenance:** Funds must be allocated strictly for direct costs associated with public roads and bridges, such as materials, labor, and equipment. Routine administrative expenses cannot be funded by gas tax revenues unless directly connected to road maintenance.

Conclusion

The City of Leeds is committed to using gas tax revenues per state law to maintain and enhance its transportation network. This budget ensures that funds are allocated efficiently and effectively to support road safety, infrastructure improvements, and long-term sustainability.

**City of Leeds - Gas Tax
FY 2024- 2025
October 1, 2024 - September 30, 2025**

Income	
04-3000 Four Cent Revenue	
04-3800 GAS TAX	350,000.00
04-3904 4 CENT INTEREST EARNED	5,800.00
Total 04-3000 Four Cent Revenue	\$ 355,800.00
07-3000 Seven Cent Revenue	
07-3800 7 CENT GAS TAX	108,000.00
07-3801 JEFF CO ROAD TAX	400,000.00
07-3850 Rebuild Alabama	105,000.00
07-3904 7 CENT INTEREST EARNED	9,500.00
Total 07-3000 Seven Cent Revenue	\$ 622,500.00
Total Income	\$ 978,300.00
Expenses	
04-4000 Four Cent Expenses	12.00
04-4400 Tax Collection Fees	4,700.00
Total 04-4000 Four Cent Expenses	\$ 4,712.00
07-4000 Seven Cent Expenses	
07-4400 CONTRACT SERVICES	100.00
07-4510 7 CT RPR & MTC - STREETS	55,000.00
07-6996 Jeff Co Road Tax Transfer	
Transfer to Capital Budget	567,400.00
Total 07-4000 Seven Cent Expenses	#REF!
Net Operating Income	#REF!

CITY OF LEEDS, ALABAMA
DEBT SERVICE BUDGET
Fiscal Year 2024-2025

Purpose of the Debt Service Budget

The Debt Service Budget for the City of Leeds, Alabama, is a critical financial tool designed to manage and allocate funds to repay the city's outstanding debt obligations. This budget ensures that the city meets all legal and financial requirements related to the repayment of loans, bonds, and other forms of indebtedness used to finance essential infrastructure and capital improvement projects.

Key Objectives of the Debt Service Budget:

1. **Repayment of Debt:** The primary purpose of the Debt Service Budget is to allocate sufficient resources for the timely repayment of both principal and interest on the city's existing debt. These debts typically fund long-term investments such as road construction, public facilities, and other major capital projects contributing to Leeds's growth and development.
2. **Financial Stability:** By maintaining a dedicated budget for debt service, the city ensures financial stability and protects its credit rating. A sound debt management strategy allows Leeds to secure favorable borrowing terms for future projects, minimizing financial risks and costs associated with borrowing.
3. **Fiscal Responsibility:** The Debt Service Budget reflects the city's commitment to fiscal responsibility by ensuring that debt obligations are met without impacting essential public services. It is essential to Leeds' overall financial planning, allowing the city to balance current operational needs with long-term financial commitments.
4. **Legal Compliance:** Alabama law mandates the creation of a Debt Service Budget, which requires municipalities to provide for debt repayment through their annual budget. This ensures that the city complies with state regulations and that all debt-related payments are accounted for transparently and responsibly.

Conclusion

The Debt Service Budget is vital to the City of Leeds' financial strategy. It ensures all debt obligations are met while maintaining the city's fiscal health. Through careful planning and allocation, this budget supports the city's short-term and long-term financial well-being, allowing it to continue investing in infrastructure and services that benefit the community.

City of Leeds, Alabama Capital Budget for Fiscal Year 2025

Purpose and Need for a Capital Budget

Purpose of the Capital Budget:

The **Capital Budget** of Leeds, Alabama, outlines a comprehensive financial strategy for major long-term investments vital to the city's infrastructure and community well-being. This budget is designed to:

- **Allocate resources for infrastructure projects** such as road improvements, public safety facilities, water, sewer systems, and recreational amenities.
- **Support the city's growth and development** through planned investments that enhance public services and quality of life.
- **Provide a structured financial plan** that prioritizes projects over a multi-year horizon, ensuring that critical projects receive appropriate funding.

The Capital Budget serves as a blueprint for improving public assets, aligning with Leeds' strategic goals for sustainable growth, and fostering economic development.

Need for a Capital Budget:

Leeds is a vibrant and expanding city with increasing infrastructure and public service demands. A dedicated capital budget is necessary to:

- **Upgrade and maintain aging infrastructure** to meet the growing needs of residents and businesses.
- **Plan for future growth** by investing in new public facilities, transportation, and utility systems to accommodate an expanding population.
- **Ensure fiscal responsibility** by balancing immediate needs with long-term goals, enabling the city to make strategic investments without sacrificing financial stability.
- **Enhance community services and quality of life** by funding projects that improve parks, public spaces, and municipal services.

This budget is essential in safeguarding the city's assets and planning for a prosperous and sustainable future for Leeds, Alabama.

City of Leeds - Capital Budget	
FY2024-2025	
October 2024 - September 2025	
	Budget
40-1000 - Capital Improvement - Income	
40-1000.01 - Capital Improvement - Transfer In from Reserve Funds	13,146,332.84
Total 40-1000 - Capital Improvement - Income	\$ 13,146,332.84
Total Other Income	\$ 13,146,332.84
Other Expenses	
40-4000 - Capital Improvement - Street Paving	
40-4000.001 - Capital Improvement - 2025 Street Paving Project	1,500,000.00
Total 40-4000 - Capital Improvement - Street Paving	\$ 1,500,000.00
40-4001 - Capital Improvements - State Projects	
40-4001.001 - STPAA-0004 (928) - Parkway Dr Capacity Project	4,000,000.00
40-4001.002 - Capital Improvement - Traffic Signal Exit 140	500,000.00
40-4001.003 - Capital Improvement - Downtown Sidewalk/Signal Project	3,817,410.00
40-4001.004 - Capital Improvement - Lane Drive Bridge	500,000.00
Total 40-4001 - Capital Improvements - State Projects	\$ 8,817,410.00
40-4002 - Capital Improvement - City Facilities	
40-4002.001 - Capital Improvements - Pickleball Court	1,700,000.00
40-4002.002 - Capital Improvement - Memorial Park Playground	490,110.04
40-4002.003 - Capital Improvement - Splash Pad Refurbishment	638,812.80
Total 40-4002 - Capital Improvement - City Facilities	\$ 2,828,922.84
Total Other Expenses	\$ 13,146,332.84
Variant	\$ 0.00