



CITY OF LEEDS, ALABAMA

FINANCE COMMITTEE MEETING AGENDA

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

July 26, 2022 @ 4:00 PM

CALL TO ORDER

ROLL CALL

OLD BUSINESS

NEW BUSINESS

- [1.](#) FC-22-07-04 - Bi-Monthly Budget Reports
- [2.](#) FC-22-07-06 - St Clair Co - Drug Enforcement Fee

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-22-07-04 - Bi-Monthly Budget Reports

City of Leeds - Gas Tax

Budget vs. Actuals: FY 2022 - OCT 21 -SEPT 22 - FY22 P&L

October 2021 - September 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
04-3000 Four Cent Revenue				
04-3800 GAS TAX	81,151.22	77,000.00	4,151.22	105.39 %
04-3904 INTEREST EARNED	229.71	40.00	189.71	574.28 %
Total 04-3000 Four Cent Revenue	81,380.93	77,040.00	4,340.93	105.63 %
07-3000 Seven Cent Revenue				
07-3800 7 CENT GAS TAX	182,027.30	131,000.00	51,027.30	138.95 %
07-3801 JEFF CO ROAD TAX	205,254.58	93,400.00	111,854.58	219.76 %
07-3850 Rebuild Alabama		51,000.00	-51,000.00	
07-3904 7 CT INTEREST EARNED	822.85	250.00	572.85	329.14 %
Total 07-3000 Seven Cent Revenue	388,104.73	275,650.00	112,454.73	140.80 %
Total Income	\$469,485.66	\$352,690.00	\$116,795.66	133.12 %
GROSS PROFIT	\$469,485.66	\$352,690.00	\$116,795.66	133.12 %
Expenses				
04-4000 Four Cent Expenses	0.00		0.00	
04-6702 CITY PROJECTS		200,000.00	-200,000.00	
Total 04-4000 Four Cent Expenses	0.00	200,000.00	-200,000.00	0.00 %
07-4000 Seven Cent Expenses	0.00		0.00	
07-4200 ELECTRICAL UTILITIES		95,000.00	-95,000.00	
07-4510 7 CT RPR & MTC - STREETS		50,000.00	-50,000.00	
07-4514 RPR & MTC - GENERAL		6,000.00	-6,000.00	
Total 07-4000 Seven Cent Expenses	0.00	151,000.00	-151,000.00	0.00 %
Total Expenses	\$0.00	\$351,000.00	\$ -351,000.00	0.00 %
NET OPERATING INCOME	\$469,485.66	\$1,690.00	\$467,795.66	27,780.22 %
NET INCOME	\$469,485.66	\$1,690.00	\$467,795.66	27,780.22 %

City of Leeds-Debt Service

Budget vs. Actuals: FY 2022 - OCT 21 - SEPT 22 (Copy) - FY22 P&L

October 2021 - September 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
09-3008 OCCUPATIONAL TAX	305,284.14	1,275,000.00	-969,715.86	23.94 %
09-3398 Lockbox to Debit Service Transfer	1,190,840.46		1,190,840.46	
09-3399 GF to Debit Service Transfer	5,295,441.64	5,500,000.00	-204,558.36	96.28 %
09-3904 INTEREST EARNED	4,010.36	10,000.00	-5,989.64	40.10 %
09-3906 PEBA reimbursement (deleted)		450,000.00	-450,000.00	
09-3906 PEBA REIMBURSEMENT (SCHOOL)	407,615.64		407,615.64	
14-3106 TIF District Revenue		187,000.00	-187,000.00	
Total Income	\$7,203,192.24	\$7,422,000.00	\$ -218,807.76	97.05 %
GROSS PROFIT	\$7,203,192.24	\$7,422,000.00	\$ -218,807.76	97.05 %
Expenses				
09-1392 2015 PEBA	245,149.67	1,150,000.00	-904,850.33	21.32 %
09-1393 2016 PEBA	183,604.75	315,000.00	-131,395.25	58.29 %
09-1394 2017 PEBA	1,903,004.10	2,336,000.00	-432,995.90	81.46 %
09-4710 REFUND		10,000.00	-10,000.00	
09-4716 2018 GENERAL OBLIGATION SERIES	364,933.28	1,900,000.00	-1,535,066.72	19.21 %
09-4800 Service Charge	274.78		274.78	
09-6100 BOND FEES	2,075.00	21,000.00	-18,925.00	9.88 %
09-6200 2017-A GENERAL OBLIGATION SERIES	231,640.30	405,000.00	-173,359.70	57.20 %
09-6400 2020A GO WARRANTS	93,419.76	11,300.00	82,119.76	826.72 %
09-6401 2020B GO WARRANTS	1,704,302.18	128,000.00	1,576,302.18	1,331.49 %
09-6402 2020C GO WARRANTS	153,485.50	67,000.00	86,485.50	229.08 %
09-6500 2021A GO Warrants	24,182.46		24,182.46	
09-6501 2021B GO Warrants	75,452.52		75,452.52	
19-6507 2017 GO SCHOOL SERIES	453,600.38	814,500.00	-360,899.62	55.69 %
40-6300 2017-B PARKS (MEMORIAL)	121,074.29	202,000.00	-80,925.71	59.94 %
Total Expenses	\$5,556,198.97	\$7,359,800.00	\$ -1,803,601.03	75.49 %
NET OPERATING INCOME	\$1,646,993.27	\$62,200.00	\$1,584,793.27	2,647.90 %
NET INCOME	\$1,646,993.27	\$62,200.00	\$1,584,793.27	2,647.90 %

City of Leeds - General Fund

Budget vs. Actuals: FY2022 - Oct 21 - Sept 22 - Correct (Copy) - FY22 P&L

October 2021 - September 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
01-3000 Admin				
01-3001 Sales Tax	11,579,447.58	14,057,371.80	-2,477,924.22	82.37 %
01-3002 Sellers Use Tax	923,077.89	876,651.57	46,426.32	105.30 %
01-3003 Simplified Sellers Use Tx	615,154.34	578,243.73	36,910.61	106.38 %
01-3004 Consumer Use Tax	335,325.59	478,051.93	-142,726.34	70.14 %
01-3006 Audit Revenues		373.34	-373.34	
01-3010 Business License	1,858,372.07	1,680,000.00	178,372.07	110.62 %
01-3012 Excise Tax	35,126.33		35,126.33	
01-3014 Production Privilege	300.28	7,839.43	-7,539.15	3.83 %
01-3020 Tobacco Tax	84,634.99	89,019.34	-4,384.35	95.07 %
01-3030 Ad Valorem	1,248,723.73	1,245,455.82	3,267.91	100.26 %
01-3038 Road Tax Distribution	117,138.93	12,309.49	104,829.44	951.61 %
01-3040 Auto & Boat Sales/Use Tax	65,292.38	73,577.02	-8,284.64	88.74 %
01-3050 Manuf Homes Tax - St Clair	289.75	307.25	-17.50	94.30 %
01-3070 Wine & Beer Tax	53,512.83	62,965.89	-9,453.06	84.99 %
01-3078 Liquor Tax	70,359.72	86,449.55	-16,089.83	81.39 %
01-3080 Rental Lease Tax	204,890.23	209,000.00	-4,109.77	98.03 %
01-3090 Lodging Tax	216,114.85	209,027.75	7,087.10	103.39 %
01-3099 Lockbox Occ 01-3099 Lockbox Occ	1,598,165.02		1,598,165.02	
01-3104 Alabama Trust Fund Rev	114,681.53	102,220.00	12,461.53	112.19 %
01-3112 Franchise Fee - Utility	240,938.38	145,188.95	95,749.43	165.95 %
01-3116 Payments In Lieu Tax		5,634.00	-5,634.00	
01-3120 Recycling Center Proceeds	5,807.59	737.00	5,070.59	788.00 %
01-3400 Contractual Buc-ee's Donation	50,000.00		50,000.00	
01-3506 Restitution (Rec'd From Court)		140.00	-140.00	
01-3508 Magistrate Training Rev - Rec'd From Court	915.00	1,905.00	-990.00	48.03 %
01-3512 Court Monthly Report Fees	219,645.14	250,000.00	-30,354.86	87.86 %
01-3900 Retiree Insurance Premiums	21,754.00	35,000.00	-13,246.00	62.15 %
01-3904 Interest Earned	22,642.59	28,000.00	-5,357.41	80.87 %
01-3906 COVID relief revenue	1,478.98		1,478.98	
01-3997 Misc Fees	182,924.04		182,924.04	
Total 01-3000 Admin	19,866,713.76	20,235,468.86	-368,755.10	98.18 %
11-3000 Court				
11-3504 Court Fines & Forfeitures	408,337.83	622,378.00	-214,040.17	65.61 %
Total 11-3000 Court	408,337.83	622,378.00	-214,040.17	65.61 %
12-3000 Cemetery				
12-3300 Cemetery Lot Sales	1,316.00		1,316.00	
12-3302 Cemetery-Gen Fund Open/Close	20,352.81	19,000.00	1,352.81	107.12 %
12-3304 Cemetery Monuments		700.00	-700.00	
12-3904 Cemetery-Interest Earned	781.41		781.41	
Total 12-3000 Cemetery	22,450.22	19,700.00	2,750.22	113.96 %

City of Leeds - General Fund

Budget vs. Actuals: FY2022 - Oct 21 - Sept 22 - Correct (Copy) - FY22 P&L

October 2021 - September 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
14-3000 TIF District				
14-3106 DO NOT USE- TIF District Revenue	460,156.46	371,234.00	88,922.46	123.95 %
Total 14-3000 TIF District	460,156.46	371,234.00	88,922.46	123.95 %
16-3000 Social Services Revenues				
16-3112 Social Services-Revenue	18,838.56	12,000.00	6,838.56	156.99 %
Total 16-3000 Social Services Revenues	18,838.56	12,000.00	6,838.56	156.99 %
19-3000 City Projects/Grants				
19-3126 Grant Funds Received	78,680.40		78,680.40	
Total 19-3000 City Projects/Grants	78,680.40		78,680.40	
22-3000 Police				
22-3550 Police Report Fees	8,630.70	12,400.00	-3,769.30	69.60 %
22-3552 Police Confiscated Funds	255,842.96		255,842.96	
22-3998 Police-Misc Revenues	76,250.95	3,500.00	72,750.95	2,178.60 %
Total 22-3000 Police	340,724.61	15,900.00	324,824.61	2,142.92 %
26-3000 Fire				
26-3998 Fire - St Clair Fire Co Fire Tax	76,982.73	65,000.00	11,982.73	118.43 %
26-3999 Fire-Misc Fees	13,747.99		13,747.99	
Total 26-3000 Fire	90,730.72	65,000.00	25,730.72	139.59 %
40-3000 Parks				
40-3400 Parks-Rental	5,510.00	840.00	4,670.00	655.95 %
Total 40-3000 Parks	5,510.00	840.00	4,670.00	655.95 %
50-3000 Development				
50-3202 Development-Building Permits	254,200.16	175,000.00	79,200.16	145.26 %
50-3204 Development-Electrical Permits	58,813.13	15,000.00	43,813.13	392.09 %
50-3206 Development-Plumbing Permits	21,155.67	7,500.00	13,655.67	282.08 %
50-3207 Development-Gas Permit	4,219.98	860.00	3,359.98	490.70 %
50-3208 Development-Mechanical Permits	30,406.47	15,000.00	15,406.47	202.71 %
50-3209 Development-Sign Permit	1,552.29	500.00	1,052.29	310.46 %
50-3210 Development-Yard Sale Permits	1,545.07	450.00	1,095.07	343.35 %
50-3211 Development-Demolition Permit	421.54	200.00	221.54	210.77 %
50-3212 Development-Land Disturbance Permits	8,411.08	1,500.00	6,911.08	560.74 %
50-3214 Development-Zoning Fee	332.63	3,000.00	-2,667.37	11.09 %
50-3215 Development- Roof Permit	2,803.45	1,000.00	1,803.45	280.35 %
50-3216 Development-Variance Fee	1,461.81	1,500.00	-38.19	97.45 %
50-3220 Development-Assessment Letter Fee	8,044.24	9,000.00	-955.76	89.38 %
50-3222 Development-Street Cut - Utilities	694.42	100.00	594.42	694.42 %
50-3299 Development-Misc Permit Fee	16,030.41	8,000.00	8,030.41	200.38 %
50-3999 Development-Misc Revenues	74.94	2.00	72.94	3,747.00 %
Total 50-3000 Development	410,167.29	238,612.00	171,555.29	171.90 %
51-3000 Storm Water				
51-3218 Jeff Co - Storm Water Revenue	23,199.23	89,000.00	-65,800.77	26.07 %

City of Leeds - General Fund

Budget vs. Actuals: FY2022 - Oct 21 - Sept 22 - Correct (Copy) - FY22 P&L

October 2021 - September 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
51-3219 St. Clair Storm Water Revenue	26,424.19	21,500.00	4,924.19	122.90 %
Total 51-3000 Storm Water	49,623.42	110,500.00	-60,876.58	44.91 %
83-3000 Solid Waste				
83-3855 Solid Waste Franchise Fee	9,933.00	173,000.00	-163,067.00	5.74 %
83-3856 Solid Waste-Trash And Limb Fee Revenue	206,983.07	59,221.00	147,762.07	349.51 %
83-3999 Solid Waste-Misc & Other Revenue	-1,994.20		-1,994.20	
Total 83-3000 Solid Waste	214,921.87	232,221.00	-17,299.13	92.55 %
DO NOT USE-Sales	453,653.66		453,653.66	
Total Income	\$22,420,508.80	\$21,923,853.86	\$496,654.94	102.27 %
GROSS PROFIT	\$22,420,508.80	\$21,923,853.86	\$496,654.94	102.27 %
Expenses				
01-4000 Admin Exp				
01-4001 Salaries & Wages	241,000.16	310,800.00	-69,799.84	77.54 %
01-4002 Payroll Taxes	18,552.93	22,200.00	-3,647.07	83.57 %
01-4004 Admin Health Insurance	53,926.00	30,000.00	23,926.00	179.75 %
01-4005 Retiree Health Insurance Prem.	17,128.50	40,000.00	-22,871.50	42.82 %
01-4006 Retirement	34,793.85	27,750.00	7,043.85	125.38 %
01-4014 Other Benefits	2,151.21		2,151.21	
01-4015 Admin-Admin-EE Life & Disability Ins	-1,880.72	3,000.00	-4,880.72	-62.69 %
01-4018 Employment Expense	6,823.67	3,000.00	3,823.67	227.46 %
01-4100 Insurance - General	108,170.00	493,000.00	-384,830.00	21.94 %
01-4110 Workers Comp Insurance	162,052.20	175,000.00	-12,947.80	92.60 %
01-4112 Jeff Co Personnel Board	93,026.00	90,000.00	3,026.00	103.36 %
01-4200 Electrical Utilities	11,425.47	20,000.00	-8,574.53	57.13 %
01-4201 Internet	89,747.01	80,000.00	9,747.01	112.18 %
01-4202 Telephone	1,681.26	3,500.00	-1,818.74	48.04 %
01-4203 Cell / Wireless Services	2,937.01	2,500.00	437.01	117.48 %
01-4204 Gas Utilities	1,219.79	1,500.00	-280.21	81.32 %
01-4206 Water Utilities	991.87	1,500.00	-508.13	66.12 %
01-4208 Sewer Utilities	1,030.72	950.00	80.72	108.50 %
01-4212 Storm Water Fee	15.19	1,500.00	-1,484.81	1.01 %
01-4300 Office Supplies	2,131.61	2,500.00	-368.39	85.26 %
01-4302 Over Under Cash Account		8,800.00	-8,800.00	
01-4304 Copier & Printer Mtc	37.03	1,500.00	-1,462.97	2.47 %
01-4306 Department Supplies	5,970.38	5,000.00	970.38	119.41 %
01-4308 PR Advertising		500.00	-500.00	
01-4310 Legal Notices	1,237.50	1,500.00	-262.50	82.50 %
01-4312 Printing	201.68	575.00	-373.32	35.07 %
01-4314 Subscriptions	32,047.58	40,000.00	-7,952.42	80.12 %
01-4316 Dues & Fees	70,969.64	92,000.00	-21,030.36	77.14 %
01-4320 Postage	1,667.18	6,000.00	-4,332.82	27.79 %
01-4322 Computer Support		6,250.00	-6,250.00	

City of Leeds - General Fund

Budget vs. Actuals: FY2022 - Oct 21 - Sept 22 - Correct (Copy) - FY22 P&L

October 2021 - September 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
01-4324 Computer Software	9,034.45	20,000.00	-10,965.55	45.17 %
01-4326 Computer Hardware	1,221.57	50,000.00	-48,778.43	2.44 %
01-4328 Server Support	161,096.23	90,000.00	71,096.23	179.00 %
01-4330 Education & Training	787.80	10,000.00	-9,212.20	7.88 %
01-4332 Travel	409.88	2,000.00	-1,590.12	20.49 %
01-4400 Contract Services	154,992.41	165,000.00	-10,007.59	93.93 %
01-4402 Attorney/Legal	201,893.00	233,870.00	-31,977.00	86.33 %
01-4404 Auditing/Accounting	90,979.00	50,000.00	40,979.00	181.96 %
01-4406 Engineering Services	1,980.00	15,000.00	-13,020.00	13.20 %
01-4500 Repair & Maint Auto	943.51	2,000.00	-1,056.49	47.18 %
01-4508 Repair & MTC - General	18,954.34	35,000.00	-16,045.66	54.16 %
01-4520 Fuel Expense - Auto	951.67	1,000.00	-48.33	95.17 %
01-4600 CARES Act Expenditures	113,479.01		113,479.01	
01-4702 Economic Redevelopment	21,700.00	27,125.00	-5,425.00	80.00 %
01-4710 Misc Refund	-241.52	30,120.00	-30,361.52	-0.80 %
01-4716 Sales Tax Rebates	1,068,676.69	850,000.00	218,676.69	125.73 %
01-4999 Transfer Out - Debt Service	5,500,000.00	5,500,000.00	0.00	100.00 %
01-5011 City Prosecutor	37,083.30	43,000.00	-5,916.70	86.24 %
01-5012 Appeals	20,000.00	24,000.00	-4,000.00	83.33 %
01-6004 Service Charges		1,800.00	-1,800.00	
01-6704 Asset Purchase	109,052.00		109,052.00	
01-7720 772 Grant Agreement	73,000.00		73,000.00	
01-8000 Budget Amendments		99,068.52	-99,068.52	
Total 01-4000 Admin Exp	8,545,048.06	8,719,808.52	-174,760.46	98.00 %
10-4000 Mayor				
10-4100 Mayoral Discretionary Funds- Non-Budgeted	2,500.00		2,500.00	
10-4203 Mayor-Cell/Wireless Services	1,748.41	2,500.00	-751.59	69.94 %
10-4300 Mayor-Office Supplies	1,041.30	750.00	291.30	138.84 %
10-4326 Mayor-Computer Hardware		500.00	-500.00	
10-4332 Mayor-Travel		1,000.00	-1,000.00	
10-4412 Mayor-Public Relations	1,213.14	37,000.00	-35,786.86	3.28 %
10-4444 Rep Drake	19,200.00		19,200.00	
10-6702 Mayor-City Projects		8,000.00	-8,000.00	
Total 10-4000 Mayor	25,702.85	49,750.00	-24,047.15	51.66 %
11-4000 Court Exp	4,888.01		4,888.01	
11-4001 Court-Salaries & Wages	149,970.68	194,250.00	-44,279.32	77.20 %
11-4002 Court-Payroll Taxes	12,144.61	16,800.00	-4,655.39	72.29 %
11-4004 Court-Health Insurance	42,712.25	20,000.00	22,712.25	213.56 %
11-4006 Court-Retirement	30,096.91	31,080.00	-983.09	96.84 %
11-4015 Court-EE Life & Disability Ins	-1,864.40	1,000.00	-2,864.40	-186.44 %
11-4200 Court-Electrical Utilities	6,839.46	11,000.00	-4,160.54	62.18 %
11-4202 Court-Telephone Expense	1,378.62	1,500.00	-121.38	91.91 %

City of Leeds - General Fund

Budget vs. Actuals: FY2022 - Oct 21 - Sept 22 - Correct (Copy) - FY22 P&L

October 2021 - September 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
11-4203 Court-Cell / Wireless Services	1,677.51	1,600.00	77.51	104.84 %
11-4204 Court-Gas Utilities	414.76	750.00	-335.24	55.30 %
11-4206 Court-Water Utilities	368.43	700.00	-331.57	52.63 %
11-4208 Court-Sewer Utilities	693.18	900.00	-206.82	77.02 %
11-4300 Court-Office Supplies	215.38	1,400.00	-1,184.62	15.38 %
11-4304 Court-Copier & Printer Mtc	635.28	5,000.00	-4,364.72	12.71 %
11-4306 Court-Department Supplies	1,537.54	1,000.00	537.54	153.75 %
11-4312 Court-Printing	956.00	1,300.00	-344.00	73.54 %
11-4314 Court-Subscriptions	1,800.00	2,000.00	-200.00	90.00 %
11-4316 Court-Dues & Fees	3,682.61	3,300.00	382.61	111.59 %
11-4324 Court-Computer Software	2,400.00	2,500.00	-100.00	96.00 %
11-4326 Court-Computer Hardware	1,449.00	3,000.00	-1,551.00	48.30 %
11-4330 Court-Education & Training	1,377.78	8,500.00	-7,122.22	16.21 %
11-4332 Court-Travel	863.77	1,000.00	-136.23	86.38 %
11-4400 Court-Contract Services	4,159.50	3,100.00	1,059.50	134.18 %
11-4500 Court-Repair & Maint Auto	20,661.99	750.00	19,911.99	2,754.93 %
11-4508 Court-Repair & MTC - Buildings		2,000.00	-2,000.00	
11-4520 Court-Fuel Expense - Auto	461.00	500.00	-39.00	92.20 %
11-5000 Court-Govt Agencies Monthly Report Fees	128,353.26	165,000.00	-36,646.74	77.79 %
11-5002 Court-Restitution	7,638.91	1,000.00	6,638.91	763.89 %
11-5004 Court-Court Bond Disposition		3,500.00	-3,500.00	
11-5008 Court-Magistrate Training	693.23	2,000.00	-1,306.77	34.66 %
11-5010 Court-Municipal Judge	32,276.53	32,000.00	276.53	100.86 %
11-5060 Court-Driving School Expenses	2,117.03	6,000.00	-3,882.97	35.28 %
11-6998 Court to Court Transfer	89,063.20	115,000.00	-25,936.80	77.45 %
11-6999 Court to GF Transfer	134,346.74	190,000.00	-55,653.26	70.71 %
11-8000 Budget Amendments		250,000.00	-250,000.00	
Total 11-4000 Court Exp	684,008.77	1,079,430.00	-395,421.23	63.37 %
12-4000 Cemetery Exp				
12-4206 Cemetery-Water Utilities	457.85	1,200.00	-742.15	38.15 %
12-4306 Cemetery-Department Supplies	117.74	1,000.00	-882.26	11.77 %
12-4400 Cemetery-Contract Services	24,730.00	45,000.00	-20,270.00	54.96 %
Total 12-4000 Cemetery Exp	25,305.59	47,200.00	-21,894.41	53.61 %
13-4000 Council				
13-4001 Council-Salaries & Wages	24,200.00	55,000.00	-30,800.00	44.00 %
13-4002 Council-Payroll Taxes	3,741.93	8,000.00	-4,258.07	46.77 %
13-4203 Cell / Wireless Services-Council	3,307.33	4,000.00	-692.67	82.68 %
13-4316 Council-Dues & Fees		500.00	-500.00	
13-4412 Council-Community Programs		3,000.00	-3,000.00	
Total 13-4000 Council	31,249.26	70,500.00	-39,250.74	44.33 %
16-4000 Social Services	1,544.41		1,544.41	
16-4001 Social Services-Salaries & Wages	58,106.86	74,200.00	-16,093.14	78.31 %

City of Leeds - General Fund

Budget vs. Actuals: FY2022 - Oct 21 - Sept 22 - Correct (Copy) - FY22 P&L

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
16-4002 Payroll Taxes	4,288.55		4,288.55	
16-4004 Social Services-Health Insurance	9,080.00	9,000.00	80.00	100.89 %
16-4006 Social Services Retirement	7,400.90	6,000.00	1,400.90	123.35 %
16-4015 Social Services-EE Life & Disability Ins	-405.16	2,000.00	-2,405.16	-20.26 %
16-4202 Telephone	282.19		282.19	
16-4203 Cell / Wireless Services	401.26	800.00	-398.74	50.16 %
16-4306 Social Services-Department Supplies	5,459.80	5,000.00	459.80	109.20 %
16-4400 Social Services-Contract Services	40,315.44	20,000.00	20,315.44	201.58 %
Total 16-4000 Social Services	126,474.25	117,000.00	9,474.25	108.10 %
19-4000 City Projects				
19-4400 RDA -Contract Services	985.94	50,000.00	-49,014.06	1.97 %
19-6102 Parks & Paving-City Projects		1,000,000.00	-1,000,000.00	
19-6304 Hwy 78/Pres St-Engineering	39,749.45		39,749.45	
19-6305 Hwy 78/Pres St-Construction Match		350,000.00	-350,000.00	
19-6701 Downtown Revitalization	21,150.00		21,150.00	
19-6702 City Projects	100,149.00	100,000.00	149.00	100.15 %
Total 19-4000 City Projects	162,034.39	1,500,000.00	-1,337,965.61	10.80 %
22-4000 Police Exp	-64,428.66		-64,428.66	
22-4001 Police-Salaries & Wages	1,633,041.30	2,246,625.07	-613,583.77	72.69 %
22-4002 Police-Payroll Taxes	123,434.06	147,630.00	-24,195.94	83.61 %
22-4004 Police-Health Insurance	370,629.87	190,000.00	180,629.87	195.07 %
22-4006 Police-Retirement	282,034.26	233,100.00	48,934.26	120.99 %
22-4012 Police-Uniforms	19,630.49	22,000.00	-2,369.51	89.23 %
22-4014 Police-Other Benefits	7,830.00	11,520.00	-3,690.00	67.97 %
22-4015 Police-EE Life & Disability Ins	-14,030.50	10,000.00	-24,030.50	-140.31 %
22-4018 Police-Employment Expense	953.43	1,000.00	-46.57	95.34 %
22-4101 Police-Insurance - Deductible		10,000.00	-10,000.00	
22-4200 Police-Electrical Utilities	11,393.71	13,000.00	-1,606.29	87.64 %
22-4202 Police-Telephone	5,204.22	7,000.00	-1,795.78	74.35 %
22-4203 Police-Cell / Wireless Services	18,294.62	17,000.00	1,294.62	107.62 %
22-4204 Police-Gas Utilities	485.88	1,000.00	-514.12	48.59 %
22-4206 Police-Water Utilities	368.44	500.00	-131.56	73.69 %
22-4208 Police-Sewer Utilities	755.53	900.00	-144.47	83.95 %
22-4300 Police-Office Supplies	4,399.77	3,000.00	1,399.77	146.66 %
22-4304 Police-Copier & Printer Mtc	829.05	750.00	79.05	110.54 %
22-4306 Police-Department Supplies	4,537.95	2,000.00	2,537.95	226.90 %
22-4312 Police-Printing	230.30		230.30	
22-4314 Police-Subscriptions	17,932.42	24,000.00	-6,067.58	74.72 %
22-4316 Police-Dues & Fees	295.50	130.00	165.50	227.31 %
22-4324 Police-Computer Software	4,343.03	5,000.00	-656.97	86.86 %
22-4326 Police-Computer Hardware	507.16	5,000.00	-4,492.84	10.14 %
22-4330 Police-Education & Training	12,827.81	15,000.00	-2,172.19	85.52 %

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
22-4332 Police-Travel	3,426.76	1,500.00	1,926.76	228.45 %
22-4400 Police-Contract Services	27,977.44	57,000.00	-29,022.56	49.08 %
22-4412 Police-Community Program	1,140.64	5,000.00	-3,859.36	22.81 %
22-4420 Police-Jail Expense	38,240.60	50,000.00	-11,759.40	76.48 %
22-4422 Police-Juvenile Detention Service		20,000.00	-20,000.00	
22-4500 Police-Repair & Maint Auto	138,807.14	30,000.00	108,807.14	462.69 %
22-4508 Police-Repair & MTC - Buildings	11,937.86	15,000.00	-3,062.14	79.59 %
22-4509 Police-Canine	351.72	500.00	-148.28	70.34 %
22-4514 Police-Firing Range	5,971.08	7,500.00	-1,528.92	79.61 %
22-4520 Police-Fuel Expense - Auto	92,357.98	70,000.00	22,357.98	131.94 %
22-4600 Police-Purchases from Confiscated Funds	157,757.93	32,063.46	125,694.47	492.02 %
22-4601 Police-Investigations Expense	4,000.00		4,000.00	
22-6702 Police-City Projects		10,000.00	-10,000.00	
22-6704 Police-Asset Purchase	214,950.32	72,000.00	142,950.32	298.54 %
22-8000 Budget Amendments	12,011.93	1,316,808.07	-1,304,796.14	0.91 %
Total 22-4000 Police Exp	3,150,431.04	4,653,526.60	-1,503,095.56	67.70 %
26-4000 Fire Exp	66.28		66.28	
26-4001 Fire-Salaries & Wages	1,598,020.09	1,938,980.19	-340,960.10	82.42 %
26-4002 Fire-Payroll Taxes	125,823.19	152,998.00	-27,174.81	82.24 %
26-4004 Fire-Health Insurance	364,498.68	260,000.00	104,498.68	140.19 %
26-4006 Fire-Retirement	301,552.69	239,782.20	61,770.49	125.76 %
26-4012 Fire-Uniforms	21,579.64	50,000.00	-28,420.36	43.16 %
26-4015 Fire-EE Life & Disability Ins	-9,107.06	15,000.00	-24,107.06	-60.71 %
26-4018 Fire-Employment Expense	2,835.53	500.00	2,335.53	567.11 %
26-4200 Fire-Electrical Utilities	16,807.63	21,000.00	-4,192.37	80.04 %
26-4202 Fire-Cell / Wireless Services	6,113.73	9,000.00	-2,886.27	67.93 %
26-4203 Fire-Telephone	1,467.51	1,750.00	-282.49	83.86 %
26-4204 Fire-Gas Utilities	12,446.29	15,000.00	-2,553.71	82.98 %
26-4206 Fire-Water Utilities	2,180.92	2,000.00	180.92	109.05 %
26-4208 Fire-Sewer Utilites	1,091.80	1,500.00	-408.20	72.79 %
26-4300 Fire-Office Supplies	800.33	600.00	200.33	133.39 %
26-4306 Fire-Department Supplies	9,648.13	12,000.00	-2,351.87	80.40 %
26-4312 Fire-Printing		500.00	-500.00	
26-4316 Fire-Dues & Fees	2,100.77	7,100.00	-4,999.23	29.59 %
26-4324 Fire-Computer Software	18,625.21	19,000.00	-374.79	98.03 %
26-4326 Fire-Computer Hardware	336.52	2,000.00	-1,663.48	16.83 %
26-4330 Fire-Education & Training	33,404.73	43,900.00	-10,495.27	76.09 %
26-4332 Fire-Travel	810.52	1,000.00	-189.48	81.05 %
26-4400 Fire-Contract Services	3,053.99	8,150.00	-5,096.01	37.47 %
26-4412 Fire-Community Programs	1,314.98	1,200.00	114.98	109.58 %
26-4500 Fire-Repair & Maint Auto	50,797.57	55,000.00	-4,202.43	92.36 %
26-4508 Fire-Repair & MTC - Building	6,430.53	4,500.00	1,930.53	142.90 %
26-4512 Fire-Repair & MTC - Comm Radio	25.94		25.94	

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
26-4514 Fire-Repair & MTC-General	2,000.79	3,100.00	-1,099.21	64.54 %
26-4520 Fire-Fuel Expense - Auto	28,382.68	21,000.00	7,382.68	135.16 %
26-4530 Fire-Department Tools	5,902.55	6,000.00	-97.45	98.38 %
26-4540 Fire-Medical Supplies	30,615.46	30,000.00	615.46	102.05 %
26-4602 Fire-Rent - Fire Hydrants	20,895.86	24,000.00	-3,104.14	87.07 %
26-4700 Fire-Council approval	17,085.81		17,085.81	
26-6704 Fire-Asset Purchase	21,710.10		21,710.10	
26-8000 Budget Amendments		10,250.00	-10,250.00	
Total 26-4000 Fire Exp	2,699,319.39	2,956,810.39	-257,491.00	91.29 %
33-4000 Depot				
33-4200 Depot-Electrical Utilities	2,496.00	3,100.00	-604.00	80.52 %
33-4206 Depot-Water Utilities	190.90	250.00	-59.10	76.36 %
33-4508 Depot-Repair & MTC - Building	11,368.55	80,500.00	-69,131.45	14.12 %
33-8000 Budget Amendments	82,420.00		82,420.00	
Total 33-4000 Depot	96,475.45	83,850.00	12,625.45	115.06 %
34-4000 Visitor's Center				
34-4200 Visitor's Center-Electrical Utilities	1,035.90	1,500.00	-464.10	69.06 %
34-4202 Visitor's Center-Internet	1,119.70	1,200.00	-80.30	93.31 %
34-4204 Visitor's Center-Gas Utilities	1,298.96	1,400.00	-101.04	92.78 %
34-4206 Visitor's Center-Water Utilities	194.51	250.00	-55.49	77.80 %
34-4208 Visitor's Center-Sewer Utilities	356.20	500.00	-143.80	71.24 %
34-4400 Visitor's Center-Contract Services		1,000.00	-1,000.00	
34-4508 Visitor's Center-Repair & MTC - Building	2,076.37	2,500.00	-423.63	83.05 %
Total 34-4000 Visitor's Center	6,081.64	8,350.00	-2,268.36	72.83 %
40-4000 Parks Exp				
40-4006 Parks-Retirement	1,056.00		1,056.00	
40-4200 Parks-Electrical Utilities	57,113.42	70,000.00	-12,886.58	81.59 %
40-4202 Parks-Cell / Wireless Services	530.90	1,500.00	-969.10	35.39 %
40-4204 Parks-Gas Utilities	3,364.14	3,000.00	364.14	112.14 %
40-4206 Parks-Water Utilites	7,803.89	8,000.00	-196.11	97.55 %
40-4208 Parks-Sewer Utilites	1,028.94	1,500.00	-471.06	68.60 %
40-4306 Parks-Department Supplies	1,710.39	6,000.00	-4,289.61	28.51 %
40-4400 Parks-Contract Services	17,617.05	13,000.00	4,617.05	135.52 %
40-4412 Parks-Community Programs	1,299.13	50,000.00	-48,700.87	2.60 %
40-4414 Parks-Downtown Beautification	12,966.04	15,000.00	-2,033.96	86.44 %
40-4416 Parks-Tree Commission		2,000.00	-2,000.00	
40-4508 Parks-Repair & MTC - Building	10,032.91	25,000.00	-14,967.09	40.13 %
40-4514 Parks-Repair & MTC - General	46.02	8,000.00	-7,953.98	0.58 %
40-4516 Parks-Repair & MTC - Grounds	5,718.74	30,000.00	-24,281.26	19.06 %
40-6710 Parks - Emergency / Disaster		149,006.16	-149,006.16	
40-8000 Budget Amendments	19,464.59	19,006.16	458.43	102.41 %
Total 40-4000 Parks Exp	139,752.16	401,012.32	-261,260.16	34.85 %

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
50-4000 Development Exp	17,525.46		17,525.46	
50-4001 Development-Salaries & Wages	206,622.02	238,500.00	-31,877.98	86.63 %
50-4002 Development-Payroll Taxes	16,335.74	33,000.00	-16,664.26	49.50 %
50-4004 Development-Health Insurance	33,700.25	33,000.00	700.25	102.12 %
50-4006 Development-Retirement	29,705.26	33,000.00	-3,294.74	90.02 %
50-4012 Development-Uniforms	917.45	3,000.00	-2,082.55	30.58 %
50-4015 Development-Ee Life & Disability Ins	-1,746.48	3,000.00	-4,746.48	-58.22 %
50-4018 Development-Employment Expense	69.88	100.00	-30.12	69.88 %
50-4101 Development-Insurance - Deductible		5,000.00	-5,000.00	
50-4131 Development-Const. Ind. Craft Train	2,293.00	1,500.00	793.00	152.87 %
50-4200 Development-Electrical Utilities	1,590.64	2,500.00	-909.36	63.63 %
50-4202 Development-Telephone	1,407.55	2,000.00	-592.45	70.38 %
50-4203 Development-Cell / Wireless Services	2,457.67	4,000.00	-1,542.33	61.44 %
50-4206 Development-Water Utilities	171.81	300.00	-128.19	57.27 %
50-4208 Development-Sewer Utilities	331.57	500.00	-168.43	66.31 %
50-4300 Development-Office Supplies	1,762.71	4,000.00	-2,237.29	44.07 %
50-4303 Development-Copier & Printer Mtc	449.00	1,000.00	-551.00	44.90 %
50-4306 Development-Department Supplies	784.57	4,500.00	-3,715.43	17.43 %
50-4316 Development-Dues & Fees	821.93	1,000.00	-178.07	82.19 %
50-4324 Development-Computer Software	5,397.63	13,500.00	-8,102.37	39.98 %
50-4326 Development-Computer Hardware	13,264.37	15,000.00	-1,735.63	88.43 %
50-4330 Development-Education & Training	2,982.68	10,000.00	-7,017.32	29.83 %
50-4332 Development-Travel		1,500.00	-1,500.00	
50-4400 Development-Contract Services	190.00	1,000.00	-810.00	19.00 %
50-4406 Development-Engineer Services	10,387.50	85,000.00	-74,612.50	12.22 %
50-4412 Development-Community Programs		50,000.00	-50,000.00	
50-4500 Development-Repair & Maint Auto	5,102.33	40,000.00	-34,897.67	12.76 %
50-4520 Development-Fuel Expense - Auto	3,450.15	3,500.00	-49.85	98.58 %
50-6500 Development-Taxes & Recording Fees	1,070.06	2,700.00	-1,629.94	39.63 %
Total 50-4000 Development Exp	357,044.75	592,100.00	-235,055.25	60.30 %
51-4000 Storm Water Exp				
51-4318 Storm Water - Dues & Fees-Govt		3,000.00	-3,000.00	
51-4330 Storm Water - Educ & Training	72.00		72.00	
51-4400 Storm Water - Contract Svcs	6,035.50		6,035.50	
51-4412 Storm Water - Community Programs	71,260.52	110,000.00	-38,739.48	64.78 %
51-4530 Storm Water - Dept Tools	43.98		43.98	
Total 51-4000 Storm Water Exp	77,412.00	113,000.00	-35,588.00	68.51 %
70-4000 Library				
70-4001 Library-Salaries & Wages	158,565.85	119,000.00	39,565.85	133.25 %
70-4002 Library-Payroll Taxes	12,972.59	1,800.00	11,172.59	720.70 %
70-4004 Library-Health Insurance	39,619.00	3,000.00	36,619.00	1,320.63 %
70-4006 Library-Retirement	27,779.49	4,480.00	23,299.49	620.08 %

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
70-4015 Library-Ee Life & Disability Ins	-345.11	200.00	-545.11	-172.56 %
70-4200 Library-Electrical Utilities	5,593.77	8,450.00	-2,856.23	66.20 %
70-4202 Library-Telephone	6,589.65	5,500.00	1,089.65	119.81 %
70-4203 Library-Cell / Wireless Services	426.12	850.00	-423.88	50.13 %
70-4204 Library-Gas Utilities	667.91	1,000.00	-332.09	66.79 %
70-4206 Library-Water Utilities	171.81	275.00	-103.19	62.48 %
70-4208 Library-Sewer Utilities	576.50	700.00	-123.50	82.36 %
70-4300 Library-Office Supplies	127.60	700.00	-572.40	18.23 %
70-4306 Library-Department Supplies	356.78	750.00	-393.22	47.57 %
70-4308 Library-Pr Advertising		7,500.00	-7,500.00	
70-4314 Library-Subscriptions		1,000.00	-1,000.00	
70-4316 Library-Dues & Fees		1,400.00	-1,400.00	
70-4326 Library-Computer Hardware		350.00	-350.00	
70-4330 Library-Education & Training		1,500.00	-1,500.00	
70-4332 Library-Travel		550.00	-550.00	
70-4350 Library-Books - Juvenile	318.00	3,500.00	-3,182.00	9.09 %
70-4352 Library-Books - Adult	1,768.83	5,800.00	-4,031.17	30.50 %
70-4354 Library-Audio/Video	1,953.70	4,000.00	-2,046.30	48.84 %
70-4356 Library-Jeff Co Library System	28,105.94	38,000.00	-9,894.06	73.96 %
70-4400 Library-Contract Services	293.15	700.00	-406.85	41.88 %
70-4508 Library-Repair & MTC	239.94	2,200.00	-1,960.06	10.91 %
70-4600 Library-Rent - Building	10,000.00	12,000.00	-2,000.00	83.33 %
70-8000 Budget Amendments		150,000.00	-150,000.00	
Total 70-4000 Library	295,781.52	375,205.00	-79,423.48	78.83 %
80-4000 Streets				
80-4001 Streets-Salaries & Wages	440,991.92	550,000.00	-109,008.08	80.18 %
80-4002 Streets-Payroll Taxes	36,336.76	46,620.00	-10,283.24	77.94 %
80-4004 Streets-Health Insurance	120,312.77	88,800.00	31,512.77	135.49 %
80-4006 Streets-Retirement	77,571.33	43,210.00	34,361.33	179.52 %
80-4012 Streets-Uniforms	424.00	5,000.00	-4,576.00	8.48 %
80-4015 Streets-Ee Life & Disability Ins	-5,165.18	4,000.00	-9,165.18	-129.13 %
80-4018 Streets-Employment Expense	2,216.58	1,000.00	1,216.58	221.66 %
80-4101 Streets-Insurance Deductible		5,000.00	-5,000.00	
80-4200 Streets-Electrical Utilities	129,652.13	165,000.00	-35,347.87	78.58 %
80-4202 Streets-Telephone	584.87	2,000.00	-1,415.13	29.24 %
80-4203 Streets-Cell / Wireless Services	1,558.15	1,300.00	258.15	119.86 %
80-4204 Streets-Gas Utilities	3,259.27	5,000.00	-1,740.73	65.19 %
80-4206 Streets-Water Utilities	977.90	1,250.00	-272.10	78.23 %
80-4208 Streets-Sewer Utilities	1,077.57	1,000.00	77.57	107.76 %
80-4304 Streets-Copier & Printer Mtc	280.52	250.00	30.52	112.21 %
80-4306 Streets-Department Supplies	20,756.54	21,000.00	-243.46	98.84 %
80-4314 Streets-Subscriptions	83.20		83.20	
80-4400 Streets-Contract Services	2,909.84	11,000.00	-8,090.16	26.45 %

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
80-4406 Streets-Engineering Services	40,442.50	15,000.00	25,442.50	269.62 %
80-4500 Streets-Repair & Maint Auto	14,531.39	15,000.00	-468.61	96.88 %
80-4502 Streets-Repair & MTC - Road Heavy	160.38	550.00	-389.62	29.16 %
80-4508 Streets-Repair & MTC - Building	1,967.55	10,000.00	-8,032.45	19.68 %
80-4510 Streets-Repair & MTC - Streets	169,424.34	24,000.00	145,424.34	705.93 %
80-4516 Streets-Repair & MTC - Grounds	2,234.56	1,500.00	734.56	148.97 %
80-4520 Streets-Fuel Expense - Auto	17,194.67	15,000.00	2,194.67	114.63 %
80-4530 Streets-Department Tools	1,462.00	5,000.00	-3,538.00	29.24 %
80-4604 Streets-Equipment Rent/Lease	2,543.41	2,100.00	443.41	121.11 %
80-6702 Streets-City Projects	11,584.32	50,000.00	-38,415.68	23.17 %
80-6704 Streets-Asset Purchase	49,374.00	75,000.00	-25,626.00	65.83 %
80-8000 Budget Amendments	24,600.00		24,600.00	
Total 80-4000 Streets	1,169,347.29	1,164,580.00	4,767.29	100.41 %
83-4000 Solid Waste Exp				
83-4210 Solid Waste-Disposal Fee	44,153.35	85,000.00	-40,846.65	51.95 %
83-4300 Solid Waste-Department Supplies	872.28	500.00	372.28	174.46 %
83-4502 Solid Waste-Repair & MTC -Auto	8,006.44	18,000.00	-9,993.56	44.48 %
83-4520 Solid Waste-Fuel Expense-Solid Waste	20,989.15	16,000.00	4,989.15	131.18 %
83-4522 Solid Waste-Fuel Expense		20,000.00	-20,000.00	
Total 83-4000 Solid Waste Exp	74,021.22	139,500.00	-65,478.78	53.06 %
Total Expenses	\$17,665,489.63	\$22,071,622.83	\$ -4,406,133.20	80.04 %
NET OPERATING INCOME	\$4,755,019.17	\$ -147,768.97	\$4,902,788.14	-3,217.87 %
Other Expenses				
01-6000 Transfers				
01-6996 SW to GF Transfers	0.00		0.00	
01-6997 GF to Gas Tax Transfers	145,522.36	75,000.00	70,522.36	194.03 %
01-6999 General Funds Transfers	-274,176.22	141,000.00	-415,176.22	-194.45 %
Total 01-6000 Transfers	-128,653.86	216,000.00	-344,653.86	-59.56 %
Total Other Expenses	\$ -128,653.86	\$216,000.00	\$ -344,653.86	-59.56 %
NET OTHER INCOME	\$128,653.86	\$ -216,000.00	\$344,653.86	-59.56 %
NET INCOME	\$4,883,673.03	\$ -363,768.97	\$5,247,442.00	-1,342.52 %

File Attachments for Item:

2. FC-22-07-06 - St Clair Co - Drug Enforcement Fee

IN ACCOUNT WITH
ST. CLAIR COUNTY

ASHVILLE, ALABAMA

JUL 14 AM 8:24

Bill To: City of Leeds
1400 9th Street
Leeds, AL 35094

DATE: October 14, 2021
INVOICE # 309
FOR: Drug Enforcement Unit

DATE	DESCRIPTION	AMOUNT
	<p>Drug Enforcement Unit Service invoice FY 2021-22</p> <p>Please make check payable to: St. Clair County Commission 165 5th Ave. Suite 100 Ashville, Alabama 35953</p> <p>If this invoice has been paid, contact Michelle Layfield or Michelle Williams, 205.594.2100.</p>	<p>\$10,000.00</p>

967 R2021-05-05

Fund	Department	Function	Modifier
RO	JA	Purchase Order	GF
Clerk		Pay Group	Check Sort
			Finance

CITY OF LEEDS

RESOLUTION NO.: 2021-05-05

RESOLUTION AUTHORIZING AND APPROVING A MEMORANDUM OF UNDERSTANDING WITH THE ST. CLAIR COUNTY IN REGARDS TO PARTICIPATION IN THE ST. CLAIR DRUG ENFORCEMENT UNIT

WHEREAS, Counties and municipalities in Alabama are authorized to provide services by and through joint agreements and cooperation; and

WHEREAS, the various municipalities within St. Clair County are joining forces with the St. Clair County Sheriff's Office and the County Commission for the purpose of continuing the joint effort to combat illegal drug crimes; and

WHEREAS, the attached memorandum of understanding sets forth the general understanding and financial commitments by each unit as a result of their participation in the St. Clair Drug Enforcement Unit; and

WHEREAS, the City participation identified by the MOU would serve a valid and legal public purpose thereby benefiting the citizens of the City of Leeds.

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Leeds that:

- 1. The Recitals above are true, correct, approved and included herein as if fully set forth.
2. The City hereby approves and otherwise authorizes the Memorandum of Understanding Between the St. Clair County Sheriff's Office and the various municipalities of St. Clair County in substantially the form as the MOU as attached hereto this Resolution, and the Clerk is directed to adjust the City budget, if needed, in order to accommodate any related financial commitment.
3. The Mayor and staff shall have the full authority to do those things, perform those functions, make such decisions, and to sign necessary documentation in order to carry out and fully complete the actions so authorized herein.

ADOPTED and APPROVED this the 17th day of May 2021.

CITY OF LEEDS, ALABAMA:

Signature of David Miller, Mayor

05-17-2021 DATE

ATTEST:

Signature of Toshi Arbitelle, City Clerk

AYES: 6
NAYS:
ABSENT FROM VOTING:
ABSTAIN:

In my capacity as City Clerk of the City of Leeds, I hereby certify that the above Resolution was duly adopted by the City Council of the City of Leeds at a regular meeting held on the 17th day of May 2021.

Signature of Toshi Arbitelle, City Clerk
Toushi Arbitelle, City Clerk

ST. CLAIR COUNTY DRUG ENFORCEMENT UNIT

MEMORANDUM OF UNDERSTANDING

This St Clair County Drug Enforcement Unit Memorandum of Understanding (the "MOU") is effective on this the 1st day of May, 2021 by and between St. Clair County, Alabama (the "County"), the St. Clair County Sheriff's Office (the "Sheriff"), the St. Clair County District Attorney's Office (the "District Attorney"), Pell City, Alabama ("Pell City"), the City of Moody, Alabama ("Moody"), the City of Ashville, Alabama ("Ashville"), the City of Margaret, Alabama ("Margaret"), the City of Leeds, Alabama ("Leeds"), the City of Springville, Alabama ("Springville"), the City of Odenville, Alabama ("Odenville") the Town of Ragland, Alabama ("Ragland"), the Town of Steele, Alabama ("Steele"), Town of Riverside ("Riverside") and the City of Argo ("Argo") (all cities and towns identified above are collectively referred to herein as the "Municipalities") for the creation and operation of a drug enforcement unit (the "DEU") focusing on crimes related to the manufacturing, distribution and use of illegal drugs in St. Clair County, Alabama.

WHEREAS, all parties acknowledge there exists an ongoing and escalating epidemic of drug crimes and drug-related crimes in the State of Alabama with St. Clair County being no exception to these issues; and

WHEREAS, the parties recognize that cooperation amongst the various law enforcement agencies within St. Clair County will serve to create the best service for the citizens of the County and the most effective mechanism to address the ongoing and escalating drug-related problems in the County; and

WHEREAS, the parties desire to enter into this MOU to articulate and define the rights and responsibilities of the parties as the same relate to the DEUS

NOW WHEREFORE, the parties have entered into the below Memorandum of Understanding on the date set forth above.

Responsibilities of the St Clair County Sheriff:

1. The Sheriff, or his designee, will oversee the formation and operation of the DEU; the DEU shall be a department of the Sheriff's Office comprised of the persons or positions described herein. All monies, property or other assets used by the DEU shall be maintained in Sheriff's Office accounts or identified on Sheriff's Office asset list(s) unless the same is property of the District Attorney or a third-party agency such as the DEA or FBI.
2. The Sheriff will create the policies, SOP's or other governing documentation applicable to the operation of the DEU.
3. The Sheriff will deputize all law enforcement officers who are not already deputized and the same will work under the direction and supervision of the Sheriff, or the DEU Commander, during all times the same are working in their capacity as members of the DEU.

- 4. The Sheriff will create a command structure specifically for the DEU and will manage the organization, leadership and personnel issues within the DEU.
- 5. The Sheriff and the DEU Commander will oversee the day-to-day administrative, clerical, financial aspects of the DEU and any administrative employees hired to serve the DEU3 if any, will be deemed employees of the Sheriff.
- 6. The Sheriff will dedicate no less than two (2) of its existing deputies to the DEU.
- 7. Other than as specifically set forth below, the Sheriff will be responsible for procuring a physical location for the DEU and for all training and equipping of the DEU after its formation.

Responsibilities of the Municipalities:

- 8. That certain of the Municipalities hereby agree to dedicate certain APOST certified sworn law enforcement personnel (the "Municipal Law Enforcement Personnel") to the Sheriff for use on the DEU as described in Paragraph 12.
- 9. That all actions taken by any of the Municipal Law Enforcement Personnel while working on or for the benefit of the DEU will be deemed actions of the Sheriff and any claims, causes of action or demands for damages accruing or arising out of such actions will be the liability of the Sheriff and not the applicable municipality.
- 10. That all Municipal Law Enforcement Personnel will remain employees of the Municipality for all purposes other than those of liability as described in Paragraph 9 above including but not limited to issues of compensation, benefits, workman's compensation5 etc. at all times the same are working on or for the benefit of the DEU.
- 11. The Municipalities agree to an annual allocation to Sheriff for the formation and subsequent operation of the DEU with the initial year's allocation to be as follows:

a.	Pell City:	\$15,000.00
b.	Moody:	\$15,000.00
c.	Leeds:	\$10,000.00
d.	Springville:	\$10,000.00
e.	Odenville:	\$7,500.00
f.	Margaret:	\$7,500.00
g.	Ashville:	\$7,500.00
h.	Argo:	\$7,500.00
i.	Ragland:	\$5,000.00
j.	Steele:	\$2,500.00
k.	Riverside:	\$2,500.00

- 12. That the following of the Municipalities agree to provide the following Municipal Law Enforcement Personnel for the benefit of the DEU:

- a. Pell City: 1 law enforcement officer
- b. Moody: 1 law enforcement officer
- c. Leeds: 1 law enforcement officer
- d. Springville: 1 law enforcement officer

The applicable Municipality will provide their applicable Law Enforcement Personnel with one vehicle for use in the DEU as well as communication devices, vests, firearm or other necessary equipment as may be used in line and scope of their standard duties as a law enforcement officer of the Municipality. Any liability associated with the failure of said vehicle / equipment shall be exclusively the responsibility of the applicable Municipality.

Responsibilities of the St Clair County Commission:

- 13. The County will provide liability insurance applicable to the DEU consistent with the insurance it provides for other Sheriff personnel.
- 14. The County has expended Thirty Thousand and No/ 100 Dollars (\$30,000.00) to the DEU for use in the formation of the same.
- 15. The County will allocate Twenty Thousand and No/100 Dollars (\$20,000.00) beginning FY 2022.

Responsibilities of the St Clair County District Attorney:

- 16. The District Attorney shall provide prosecutorial oversight and assistance with issues concerning the DEU. The District Attorney shall provide a prosecutor (the "Prosecutor") to serve the DEU by prosecuting cases made / investigated by the DEU. The Prosecutor shall draft search warrants for the DEU.

The Prosecutor shall likewise be responsible for prosecuting all civil forfeiture cases for funds and property related to all civil forfeitures made throughout the County, On forfeitures exceeding One Hundred Thousand and No/100 Dollars (\$ 100,000.00) in value, the District Attorney is authorized to take as a fee an amount up to ten percent (10%) of the value of the seized funds or property.

For forfeitures of funds or property legally seized and related to cases made by the DEU, allocation of the seized property shall be handled in accordance with Paragraph 21

For forfeitures of funds or property legally seized and related to cases for which the DEU is not involved, the applicable local agency will be entitled to said funds subject to the other terms and conditions herein.

Responsibilities of the DEU as acknowledged by the Sheriff:

17. The DEU, under the direction of the Sheriff, will seek to satisfy the following purposes and achieve the following objectives:
- a. The DEU will seek to deter drug-related criminal activity in St Clair County by initiating investigations into drug transportation, sale and use in St. Clair County as identified by the DEU internally or any outside agency to which this MOU applies.
 - b. The DEU will assist other agencies involved in the deterrence of drugs and drug related crimes throughout St. Clair County. Because all parties recognize the necessity of open and effective communication, the chief law enforcement officer of any agency shall keep the DEU apprised of any significant drug-related investigation within its jurisdiction; likewise, the DEU will keep its member-agencies apprised of its day-to-day operations without jeopardizing the confidence or efficacy of the same.
 - c. At a meeting of the Board of Directors, the DEU Commander shall report on a quarterly basis as to the activities of the DEU for the prior quarter.
 - d. The DEU will cooperate with the St. Clair County District Attorney's office to prosecute drug-related crimes in St. Clair County,
 - e. The DEU will effectuate the seizure and forfeiture of applicable monies and property used in connection with drug-related crimes in a manner pursuant to Alabama law and distribute the same as set forth below.
18. The DEU will conduct its operations described above in all areas throughout St. Clair County at the direction of the Sheriff or his designee.

Miscellaneous:

19. Administrative and financial oversight of the DEU will be conducted by a Board of Advisors (the "Board") consisting of the Sheriff, or his designee, the Sheriff's Chief Investigator, an appointment by the County Commission, the St. Clair County District Attorney, or his designee, the District Attorney's Chief Assistant District Attorney, the chiefs of police of each of the aforementioned agencies providing manpower to the DEU. The Sheriff shall serve as Chairman for purposes of conducting the meetings. Without reducing the representation of any of the aforementioned agencies, the composition of the Board may be changed from time to time by resolution of the Board.
20. The Board will document the need for additional funds after the initial year's allocation and solicit equitable contributions from all applicable governing bodies as hereinbefore described.

- 21. The Board shall meet on no less than a quarterly basis and provide updates to the Municipalities and the County of the activities of the DEU.
- 22. Subject to the other terms as set forth herein, any money or property seized and legally forfeited pursuant to any operations of the DEU will be divided between the DEU and my applicable Municipality who has not provided personnel to the DEU with the DEU receiving Fifty percent (50%) of any such property after legal forfeiture and the applicable Municipality receiving Fifty percent (50%).

Subject to the other terms as set forth herein, any money or property seized and legally forfeited pursuant to any operations of the DEU will be divided between the DEU and any applicable Municipality who has provided personnel to the DEU with the DEU receiving Twenty-Five percent (25%) of any such property after legal forfeiture and the applicable Municipality receiving Seventy-Five percent (75%).

The Board has the authority to equitably adjust the percentages by allocating more funds to the Municipality should specific facts and circumstances dictate the same.

- 23. Any party may terminate its participation in the DEU thirty (30) days after passage of a resolution articulating the same and providing notification to the Sheriff of passage of said resolution,

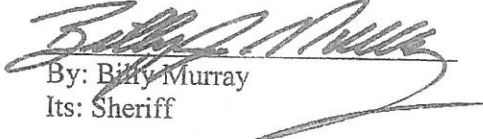
This MOU shall be effective as of the date set forth above.

{Signatures to Follow}

ST. CLAIR COUNTY, ALABAMA

 By: Paul Manning
 Its: Commission Chairman

ST. CLAIR COUNTY SHERIFF:


 By: Billy Murray
 Its: Sheriff

ST. CLAIR COUNTY DISTRICT ATTORNEY

 By: Lyle Harmon
 Its: District Attorney

PELL CITY, ALABAMA:

By: William Pruitt
Its: Mayor

CITY OF MOODY, ALABAMA:

By: Joe Lee
Its: Mayor

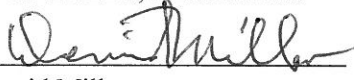
CITY OF ASHVILLE, ALABAMA:

By: Derrick Mostella
Its: Mayor

CITY OF MARGARET, ALABAMA:

By: Jeff Wilson
Its: Mayor

CITY OF LEEDS, ALABAMA:


By: David Miller
Its: Mayor

CITY OF SPRINGVILLE, ALABAMA:

By: Dave Thomas
Its: Mayor

CITY OF ODEWILLE, ALABAMA:

By: Buck Christian
Its: Mayor

TOWN OF RAGLAND, ALABAMA:

By: Richard Bunt
Its: Mayor

TOWN OF STEELE, ALABAMA:

By: Roger
Its: Adams

TOWN OF RIVERSIDE:

By: Rusty Jessup Its:
Mayor

CITY OF ARGO:

By: Betty Bradley
Its: Mayor