



CITY OF LEEDS, ALABAMA

FINANCE COMMITTEE MEETING AGENDA

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

March 13, 2024 @ 4:00 PM

CALL TO ORDER

ROLL CALL

OLD BUSINESS

NEW BUSINESS

- [1.](#) Administration - Rivertree Systems, Inc. - Examination Services Contract
- [2.](#) Budget Reports
- [3.](#) Appeals Report

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. Administration - Rivertree Systems, Inc. - Examination Services Contract

STATE OF ALABAMA

COUNTY OF JEFFERSON

AGREEMENT FOR EXAMINATION SERVICES

THIS AGREEMENT made and entered into on this the ___ day of _____ 2024

by and between the **CITY OF LEEDS**, hereinafter referred to as the "Client", and **RIVERTREE SYSTEMS, INC.**, an Alabama corporation (hereinafter referred to as "RIVERTREE").

1. The Client desires to provide for the collection of all local taxes and fees, regardless of the jurisdiction in which a taxpayer subject to the Client's taxing power maintains its principal office, to provide that all taxpayers are treated equally and to provide that all tax related ordinances are uniformly and consistently applied. In order to accomplish these goals and objectives, the Client desires to retain the services of a company legally qualified as a "private auditing or collecting firm" as defined in the Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act, Code of Alabama (1975) §40-2A-1 et seq. (hereinafter the "Taxpayers' Bill of Rights") to perform audits and examinations of such taxpayers' books and records.

2. RIVERTREE is qualified as a private auditing or collecting firm under the Taxpayers' Bill of Rights and, as such, provides collection, examining and consulting services for local governments throughout the State of Alabama. RIVERTREE has represented to the Client that (i) it is knowledgeable of all laws and regulations applicable to private auditing or collecting firms, (ii) it provides its services in full compliance with all applicable laws and

regulations, and (iii) it obtains all of the legally required certifications, fidelity bonds, and legal letters of authority to act as a private auditing or collecting firm.

3. The Client desires to retain RIVERTREE as a private auditing firm to provide tax auditing and examination services under the terms and conditions, of this Agreement.

NOW, THEREFORE, PREMISES CONSIDERED, RIVERTREE and the Client hereby agree as follows:

1. **RIVERTREE SYSTEMS, Inc.** The Client and RIVERTREE hereby agree that RIVERTREE will provide the following services:
 - a) Identify and prepare a written list of "taxpayer candidates for examination "based on objective criteria to be agreed upon by RIVERTREE and the Client in advance of such work.
 - b) Pursuant to Code of Alabama (1975) §40-2A-13(d) upon first contact with the taxpayer, RIVERTREE shall disclose in writing the identity of the Client and all other clients represented by RIVERTREE and shall provide a copy of appropriate written authorization of RIVERTREE's representation from the Client and from any such other client.
 - c) Inspect and examine on behalf of the Client, all books, records and other documents of taxpayers assigned to be examined by the Client to determine to what extent, if any, the taxpayer owes the Client sales and use taxes, occupational taxes, license fees, lease taxes, tobacco taxes, gasoline taxes, and any other city tax, plus interest, penalties and other charges thereon, as directed by Client and in accordance with the ordinances, resolutions and regulations of the Client.
 - d) RIVERTREE acknowledges that Code of Alabama (1975) §40-2A-13(f) provides that when a private examining or collecting firm represents more than one county, city or town on the date it first contacts a taxpayer, the private examining or collecting firm shall examine the taxpayer's books and records for all such counties, cities or towns simultaneously. Therefore, when conducting examinations initiated by other RIVERTREE clients (counties or other cities and towns), RIVERTREE will include Client on the list of entities for which the examination is being conducted. In the event RIVERTREE examines a taxpayer on behalf of other RIVERTREE clients who have not enacted the same taxes as Client, then RIVERTREE's audit of such taxpayer shall include all such taxes of Client.

- e) Perform examinations of taxpayer's records in accordance with "*The Minimum Standard Examination Program*" established by the Alabama Local Tax Institute of Standards and Training (the "Minimum Standards").
- f) Report to the Client that information necessary for the Client to assess the taxpayer's sales and use taxes, license fees, lease taxes, and all other County taxes, plus interest, penalties and other charges thereon for transactions which RIVERTREE reasonably believes may have resulted in an obligation of the taxpayer to pay such taxes to the Client.
- g) Prepare and present to the Client a "Findings Report," which shall include, at a minimum, all information required to prepare a written report under the Minimum Standards and a summary thereof on each examination performed. In the event RIVERTREE's audit indicates that a particular taxpayer has no tax Liability to the Client, RIVERTREE shall provide the Client a written report including the name of the taxpayer audited, the types of tax for which the taxpayer was examined and found to have no liability, and the audit period.
- h) Provide full cooperation to the Client in the preparation of any legal documents, attend any judicial, administrative, departmental, appellate or other legal hearings and be available to testify at hearings that may be required to collect any amounts due to the Client from the taxpayer.
- i) Pursuant to the Code of Alabama (1975) §40-2A-1 3(h) RIVERTREE shall notify the taxpayer if any tax overpayments are discovered and the taxpayer is due any refunds from the Client, or if the taxpayer owes any tax to the Client.
- j) Any additional or incidental services which are allowable by law and are reasonably necessary in order to carry out RIVERTREE's obligations under this Agreement.

RIVERTREE shall collect all taxes with checks payable to the CITY OF LEEDS.

2. **Compensation.** It is understood that each RIVERTREE client will only pay a prorated portion of total audit costs when RIVERTREE is conducting examinations for multiple clients at one time. Client agrees to pay RIVERTREE its prorated portion of each audit's total audit costs which shall consist of **seventy-five dollars (\$75.00) per hour**.

RIVERTREE shall be paid monthly based upon hours worked submitted to the Client by the fifteenth (15th) day of the month for the month next proceeding. The parties acknowledge that the Code of Alabama (1975) §40-2A-6 specifically prohibits the Client

from entering into any contract or arrangement with a private examining or contracting firm for the examination of a taxpayer's books on a contingency fee basis and agree that RIVERTREE's compensation under this Agreement is not in any way contingent upon or otherwise related to the amounts discovered during examinations nor contingent upon or related to amounts finally received by the Client.

Billing to Clients

1. The client will receive an Invoice Billing along with a check (made to client) for billable worked hours.
2. The client will receive a Billing Invoice on Final Assessments once a certified mail receipt is received for the Taxpayer. The audit package will be forwarded to the clients to provide an Administrative Law Judge Hearing, if self-administered, or start Legal Action. Rivertree will assist on all hearing matters.
3. Erroneously "Paid Tax" audits, Rivertree Systems will hold the "Notice of Tax Due" for 90-days to allow a refund from the "wrong jurisdiction." Once the 90-days has expired, the Refund Petition, Notice of Tax Due, tax billings, and audit work papers will be forwarded to the client to handle the "underpayment." An invoice will be attached for hours worked.
4. On Client Requested Reviews, at a minimum of 4-hours will be invoiced even if "No Findings."

3 Representations and Warranties. RIVERTREE represents and warrants as follows:

- a. RIVERTREE is a corporation valid and existing and in good standing under the laws of the State of Alabama.
- b. As of the effective date of the Agreement, RIVERTREE and any employee, agent, or independent auditor/examiner of RIVERTREE providing services under this Agreement, shall have obtained all licenses and bonds necessary or appropriate to perform RIVERTREE's obligations under this Agreement and all such licenses and bonds shall be current and in good standing, and shall be maintained throughout the term of this Agreement.
- c. RIVERTREE and its employees, agents and independent auditors/examiners agree to comply with all current and future laws, rules and regulations applicable to all services provided by RIVERTREE under this Agreement,

including, but not limited to, the Local Tax Simplification Act of 1998, the Alabama Local Tax Procedures Act of 1998 and the Taxpayers' Bill of Rights are currently in effect and hereafter amended.

- d. RIVERTREE agrees to comply with all laws and regulations relating to the employees of RIVERTREE, including, without limitation, all tax withholding requirements and worker's compensation laws.

4. **Change in Law.** The parties agree that in the event of any conflict between the requirements of any applicable law and the terms of this Agreement, then the requirements of such applicable law shall control. If any law applicable to the services provided by RIVERTREE under this Agreement shall be amended, or otherwise changed following the effective date of this Agreement, and the Client, in its sole discretion, determines that such amendment, modification or change in the law shall impair or frustrate the Client's purposes for entering into this Agreement, then the Client shall have the option to terminate this Agreement as provided in Paragraph 10 below.

5. **Requirements of Examiners.** All examiners employed by RIVERTREE shall meet all requirements of the Taxpayers' Bill of Rights and other current or future applicable law. At a minimum, all such examiners shall (i) be certified public accountants or accountants licensed by the State Board of Public Accountants, or (ii) be certified by the Alabama Local Tax Institute of Standards and Training, and (iii) maintain fidelity bonds in accordance with the Code of Alabama (1975) §40-23-30, as currently in effect and hereafter amended, and (iv) maintain a business license as required by Code of Alabama (1975) §40-12-2, as currently in effect and hereafter amended. If any assessment based on an audit by RIVERTREE is invalidated due to lack of proper certification of RIVERTREE's auditors, RIVERTREE must either provide an audit of the assessed taxpayer conducted by a certified auditor or reimburse Client for all amounts paid to RIVERTREE in connection with the audit. RIVERTREE shall

indemnify and hold Client harmless from any loss in revenues arising from or in connection with any invalidated assessment based upon an audit conducted by RIVERTREE if such invalidation is due to lack of proper certification of RIVERTREE 's auditors or due to any other fault of RIVERTREE.

6. **Inspection.** The Client reserves the right at all reasonable times to inspect the documents, information, taxpayer examination system and procedures of RIVERTREE to ensure that RIVERTREE and its employees, agents, and independent auditors/examiners are complying with the terms of this Agreement and all applicable laws. Any such inspection or any lack of inspection by the Client, however, shall not be deemed to waive the requirements of, or excuse the foregoing from complying with, the terms of this Agreement and all applicable laws.

7. **Confidentiality of Tax Information.** RIVERTREE and its employees, agents, and independent auditors/examiners shall not print, publish or divulge the return of any taxpayer or any part of a return or any information or data supplied by the Client or secured in arriving at the amount of the tax value reported and shall act in conformance with all current and future federal, state and local laws and regulations concerning the confidentiality of tax information, including, but not limited to, the Taxpayers' Bill of Rights (collectively, the "Confidentiality Laws"). All principals, officers, employees and independent auditors/examiners of RIVERTREE involved with the services provided by RIVERTREE under this Agreement, prior to undertaking such services, shall execute an agreement in form and context acceptable to the Client binding such principals, officers, employees and independent auditors/examiners to observe the Confidentiality Laws.

8. Independent Contractor. The parties agree that RIVERTREE is and shall at all times be considered an independent contractor and neither it nor its employees or its independent auditors/examiners shall be considered employees of the Client or entitled to any rights or benefits accorded to employees of the Client. RIVERTREE and the Client affirm that this Agreement does not create a partnership or joint venture and that no expressed, implied or apparent rights are intended to inure to any third parties under the terms and conditions herein.

9. Term. This Agreement shall be effective as of the date set forth in the preamble and will continue for a period of 3 year(s) from the date unless terminated as herein provided. Pursuant of the Code of Alabama (1975-40-2A-12, this Agreement shall not be renewed or extended beyond such one-year term: provided, however, that parties may negotiate a new contract concerning the subject matter of this Agreement to become effective following expiration of this Agreement.

10. Default. If RIVERTREE shall fail in any respect to comply with the terms of this Agreement, the Client shall notify RIVERTREE in writing of the matters with regard to which default is asserted, and RIVERTREE shall have thirty (30) days to cure such default. If RIVERTREE fails to either cure such default within said time, then the Client may terminate this Agreement at any time thereafter by giving written notice to RIVERTREE of its election to terminate.

11. Termination. Either party may terminate this Agreement by giving the other party written notice of termination at least ninety (90) days prior to the effective date of termination. Notwithstanding the foregoing, this Agreement shall be terminated automatically, without notice, if RIVERTREE, for any reason loses or foregoes its license

required under Code of Alabama (1975) §40-2A-13 or §40-2A-14. RIVERTREE shall provide the Client all documentation, records, reports, and examinations as of the effective date of the termination with a final itemized statement of fees due.

12. Assignment; Subcontracting of Services. Client acknowledges and agrees that RIVERTREE may retain auditors or examiners on an independent contractor basis to provide the services described in this Agreement and Client consents to RIVERTREE's retention of such auditors or examiners provided, however, that any such auditor or examiner must meet all criteria applicable to auditors and examiners under law or under this Agreement and provided further that all terms and conditions of this Agreement, including but not limited to indemnities, applicable to services provided by RIVERTREE shall apply to any work performed by such auditors and examiners. RIVERTREE shall maintain and, upon Client's request, shall provide to Client a list of all auditors and examiners authorized to provide services on behalf of RIVERTREE. Except as provided in this Paragraph 12, RIVERTREE shall not assign any of its rights or obligations under this Agreement or enter into an agreement with any person, entity or subcontractor to perform the obligations of RIVERTREE under this Agreement. Any such assignment or other agreement by RIVERTREE shall be null and void.

13. Applicable Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Alabama. If a dispute arises out of or relates to this Agreement or its breach, the parties shall endeavor to settle the dispute first through direct discussions and negotiations. If the dispute cannot be settled through direct discussions or negotiations, the parties shall endeavor to settle the dispute by non-binding mediation. The location of the mediation shall be Leeds, Alabama. Either party may terminate the mediation

at any time after the session, but the decision to terminate must be delivered in person to the other party and the mediator. Engaging in mediation is a condition precedent to any other form of binding dispute resolution. If the parties cannot agree on a mutual resolution, then any disputes not resolved by mediation shall be decided in the Circuit Court of Jefferson County, Alabama and governed by the laws of the State of Alabama between the CITY OF LEEDS and RIVERTREE.

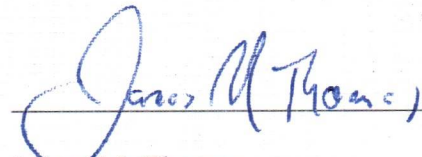
IN WITNESS WHEREOF, the undersigned parties, through their duly authorized officers, have executed this Agreement on the year and day first above written.

CITY OF LEEDS

By: _____

Title: _____

RIVERTREE SYSTEMS, INC.

 _____

James M. Thomas

PRESIDENT

File Attachments for Item:

2. 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
Income				
09-3007 Transfer-In from Fund Balance		2,300,000.00	-2,300,000.00	
09-3008 OCCUPATIONAL TAX	972,576.27	2,145,000.00	-1,172,423.73	45.34 %
09-3399 GF to Debit Service Transfer	7,152,142.12	6,500,000.00	652,142.12	110.03 %
09-3904 INTEREST EARNED	6,791.02	17,000.00	-10,208.98	39.95 %
09-3906 PEBA REIMBURSEMENT (SCHOOL)	316,507.82	450,000.00	-133,492.18	70.34 %
Total Income	\$8,448,017.23	\$11,412,000.00	\$ -2,963,982.77	74.03 %
GROSS PROFIT	\$8,448,017.23	\$11,412,000.00	\$ -2,963,982.77	74.03 %
Expenses				
09-1392 2015 PEBA (due Apr/Sept)	243,531.52	411,100.00	-167,568.48	59.24 %
09-1393 2016 PEBA (due Apr/Sept)	182,558.49	309,285.00	-126,726.51	59.03 %
09-1394 2017 PEBA (due Apr/Sept)	1,955,944.38	3,495,213.76	-1,539,269.38	55.96 %
09-4304 Office Supplies	174.67		174.67	
09-4400 Tax Collection Fees	21,117.08	45,000.00	-23,882.92	46.93 %
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)	47,472.28	91,770.00	-44,297.72	51.73 %
09-6401 2020B GO Warrants (due Nov/May)	668,349.96	1,700,666.56	-1,032,316.60	39.30 %
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)	367,728.24	950,000.00	-582,271.76	38.71 %
40-6300 2017B GO Warrants (due monthly)	67,954.85	160,000.00	-92,045.15	42.47 %
Total Expenses	\$7,084,968.55	\$10,666,835.82	\$ -3,581,867.27	66.42 %
NET OPERATING INCOME	\$1,363,048.68	\$745,164.18	\$617,884.50	182.92 %
Other Income				
09-3900 Miscellaneous Revenue	7,635.97		7,635.97	
Total Other Income	\$7,635.97	\$0.00	\$7,635.97	0.00%
NET OTHER INCOME	\$7,635.97	\$0.00	\$7,635.97	0.00%
NET INCOME	\$1,370,684.65	\$745,164.18	\$625,520.47	183.94 %

City of Leeds - Police Dept

Profit and Loss

October 1, 2023 - March 12, 2024

	TOTAL
Income	
300 Income	
304 Confiscated Funds (Evidence)	151,910.00
390 Interest Credit	252.88
Total 300 Income	152,162.88
Total Income	\$152,162.88
GROSS PROFIT	\$152,162.88
Expenses	
Total Expenses	
NET OPERATING INCOME	\$152,162.88
NET INCOME	\$152,162.88

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
Income				
04-3000 Four Cent Revenue				
04-3800 GAS TAX	152,320.26	350,000.00	-197,679.74	43.52 %
04-3904 4 CENT INTEREST EARNED	6,762.29	5,800.00	962.29	116.59 %
Total 04-3000 Four Cent Revenue	159,082.55	355,800.00	-196,717.45	44.71 %
07-3000 Seven Cent Revenue				
07-3800 7 CENT GAS TAX	1,364,468.21	108,000.00	1,256,468.21	1,263.40 %
07-3801 JEFF CO ROAD TAX	263,733.53	400,000.00	-136,266.47	65.93 %
07-3850 Rebuild Alabama	53,596.01	105,000.00	-51,403.99	51.04 %
07-3904 7 CENT INTEREST EARNED	20,695.87	9,500.00	11,195.87	217.85 %
Total 07-3000 Seven Cent Revenue	1,702,493.62	622,500.00	1,079,993.62	273.49 %
Total Income	\$1,861,576.17	\$978,300.00	\$883,276.17	190.29 %
GROSS PROFIT	\$1,861,576.17	\$978,300.00	\$883,276.17	190.29 %
Expenses				
04-4000 Four Cent Expenses		12.00	-12.00	
04-4400 Tax Collection Fees	2,088.64	4,700.00	-2,611.36	44.44 %
Total 04-4000 Four Cent Expenses	2,088.64	4,712.00	-2,623.36	44.33 %
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	1,315,580.60		1,315,580.60	
Total 07-4000 Seven Cent Expenses	1,315,580.60	55,100.00	1,260,480.60	2,387.62 %
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	
Total 08-4000 2020 Paving Project		912,888.00	-912,888.00	
Total Expenses	\$1,317,669.24	\$978,300.00	\$339,369.24	134.69 %
NET OPERATING INCOME	\$543,906.93	\$0.00	\$543,906.93	0.00%
NET INCOME	\$543,906.93	\$0.00	\$543,906.93	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
Income				
01-3000 Admin				
01-3001 Sales Tax	5,292,045.37	15,450,000.00	-10,157,954.63	34.25 %
01-3002 Sellers Use Tax	473,196.26	1,030,000.00	-556,803.74	45.94 %
01-3003 Simplified Sellers Use Tx	433,179.40	824,000.00	-390,820.60	52.57 %
01-3004 Consumer Use Tax	610,527.82	669,500.00	-58,972.18	91.19 %
01-3005 Direct Pay Permit Tax	54,560.44	39,140.00	15,420.44	139.40 %
01-3006 Audit Revenues		0.00	0.00	
01-3010 Business License	1,971,117.53	3,090,000.00	-1,118,882.47	63.79 %
01-3011 Sales Tax Collected to be rebated	677,888.70		677,888.70	
01-3012 Excise Tax	18,044.43	51,500.00	-33,455.57	35.04 %
01-3014 Production Privilege - State of Alabama	106.62	309.00	-202.38	34.50 %
01-3015 Production Privilege - Jefferson County		7,725.00	-7,725.00	
01-3020 Tobacco Tax	34,604.73	92,000.00	-57,395.27	37.61 %
01-3030 Ad Valorem	2,134,085.29	1,390,000.00	744,085.29	153.53 %
01-3038 Road Tax Distribution	26,200.23	17,510.00	8,690.23	149.63 %
01-3040 Auto & Boat Sales/Use Tax	31,685.75	87,550.00	-55,864.25	36.19 %
01-3050 Manufactured (Mobile) Home Tax	346.00	316.67	29.33	109.26 %
01-3070 Wine & Beer Tax	23,683.42	61,800.00	-38,116.58	38.32 %
01-3078 Liquor Tax	50,414.03	139,050.00	-88,635.97	36.26 %
01-3080 Rental Lease Tax	120,780.56	257,500.00	-136,719.44	46.91 %
01-3090 Lodging Tax	118,103.46	309,000.00	-190,896.54	38.22 %
01-3104 Alabama Trust Fund Rev		105,286.60	-105,286.60	
01-3112 Franchise Fee - Utility	956,532.92	144,200.00	812,332.92	663.34 %
01-3116 Payments In Lieu Tax	4,257.09	4,120.00	137.09	103.33 %
01-3120 Recycling Center Proceeds	2,098.46	3,605.00	-1,506.54	58.21 %
01-3124 Insurance Proceeds	718.46		718.46	
01-3215 RDA Reimbursements from	3,244.35		3,244.35	
01-3300 ABC Profits	5,704.96		5,704.96	
01-3400 Contractual Buc-ee's Donation	25,000.00	25,000.00	0.00	100.00 %
01-3506 Restitution (Rec'd From Court)	1,097.12	1,339.00	-241.88	81.94 %
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	103,134.03	206,000.00	-102,865.97	50.07 %
01-3802 Carryover Funds		1,900,000.00	-1,900,000.00	
01-3900 Retiree Insurance Premiums	9,161.43	27,810.00	-18,648.57	32.94 %
01-3904 Interest Earned	208,238.63	283,250.00	-75,011.37	73.52 %
01-3908	1,028.30		1,028.30	
01-3997 Misc Fees	2,671.53	0.00	2,671.53	
Total 01-3000 Admin	13,394,121.32	26,220,086.27	-12,825,964.95	51.08 %
01-3201 ACH Error	145,083.80		145,083.80	
11-3000 Court				
11-3504 Court Fines & Forfeitures	277,719.29	721,000.00	-443,280.71	38.52 %
11-3910 Interest Earned	8,524.50		8,524.50	

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
11-3999 Court Misc Revenues	196.11		196.11	
Total 11-3000 Court	286,439.90	721,000.00	-434,560.10	39.73 %
12-3000 Cemetery				
12-3300 Cemetery Lot Sales	20.00		20.00	
12-3302 Cemetery-Gen Fund Open/Close	5,385.00	15,450.00	-10,065.00	34.85 %
12-3904 Cemetery-Interest Earned	6,474.90	7,210.00	-735.10	89.80 %
Total 12-3000 Cemetery	11,879.90	22,660.00	-10,780.10	52.43 %
14-3000 TIF District				
14-3106 DO NOT USE- TIF District Revenue	188,826.90	613,341.31	-424,514.41	30.79 %
Total 14-3000 TIF District	188,826.90	613,341.31	-424,514.41	30.79 %
16-3000 Social Services Revenues				
16-3112 Social Services-Revenue	21,272.63	30,900.00	-9,627.37	68.84 %
Total 16-3000 Social Services Revenues	21,272.63	30,900.00	-9,627.37	68.84 %
17-3000 Grant Income				
17-3216 Grant Funds Received	3,230.10		3,230.10	
22-3217 22-3217 Police Grant Funds	2,892.88		2,892.88	
Total 17-3000 Grant Income	6,122.98		6,122.98	
19-3000 Capital Projects				
19-3200 Transfer in from Fund Balance		8,000,000.00	-8,000,000.00	
Total 19-3000 Capital Projects		8,000,000.00	-8,000,000.00	
22-3000 Police				
22-3550 Police Report Fees	3,128.77	9,270.00	-6,141.23	33.75 %
22-3998 Police-Misc Revenues		8,755.00	-8,755.00	
Total 22-3000 Police	3,128.77	18,025.00	-14,896.23	17.36 %
22-3354 Other Primary Income	921.50		921.50	
26-3000 Fire				
26-3994 Racing Commission Revenue	6,687.87		6,687.87	
26-3996 Fire Protection Systems	389.16		389.16	
26-3997 Fire Donations	500.00		500.00	
26-3998 St Clair Fire Co Fire Tax	58,239.67	91,383.68	-33,144.01	63.73 %
26-3999 DO NOT USE Fire-Misc Fees	420.00		420.00	
Total 26-3000 Fire	66,236.70	91,383.68	-25,146.98	72.48 %
40-3000 Parks				
40-3401 Parks-Knights of Columbus Bingo	2,880.00	5,150.00	-2,270.00	55.92 %
Total 40-3000 Parks	2,880.00	5,150.00	-2,270.00	55.92 %
50-3000 Development				
50-3202 Development-Building Permits	98,238.86	180,250.00	-82,011.14	54.50 %
50-3203 Development-Self Certification	3,209.19		3,209.19	
Total 50-3202 Development-Building Permits	101,448.05	180,250.00	-78,801.95	56.28 %
50-3204 Development-Electrical Permits	19,229.50	51,500.00	-32,270.50	37.34 %
50-3206 Development-Plumbing Permits	10,829.39	20,600.00	-9,770.61	52.57 %

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
50-3207 Development-Gas Permit	1,090.63	4,429.00	-3,338.37	24.62 %
50-3208 Development-Mechanical Permits	8,919.26	30,900.00	-21,980.74	28.86 %
50-3209 Development-Sign Permit	515.53	1,545.00	-1,029.47	33.37 %
50-3210 Development-Yard Sale Permits	668.80	1,545.00	-876.20	43.29 %
50-3211 Development-Demolition Permit	245.28	412.00	-166.72	59.53 %
50-3212 Development-Land Disturbance Permits	4,635.48	8,653.00	-4,017.52	53.57 %
50-3214 Development-Zoning Fee	1,448.73	309.00	1,139.73	468.84 %
50-3215 Development- Roof Permit	1,933.40	3,502.00	-1,568.60	55.21 %
50-3216 Development-Variance Fee	841.86	2,060.00	-1,218.14	40.87 %
50-3217 Development-Rezoning Fee	547.83		547.83	
50-3220 Development-Assessment Letter Fee	3,225.86	8,652.00	-5,426.14	37.28 %
50-3222 Development-Street Cut - Utilities	600.47	824.00	-223.53	72.87 %
50-3299 Development-Misc Permit Fee	10,970.73	17,510.00	-6,539.27	62.65 %
50-3999 Development-Misc Revenues	10.29	144.20	-133.91	7.14 %
50-6501 Recording Fee Reimbursement	103.83		103.83	
Total 50-3000 Development	167,264.92	332,835.20	-165,570.28	50.25 %
51-3000 Storm Water				
51-3218 Jeff Co - Storm Water Revenue	10,071.47		10,071.47	
51-3219 St. Clair Storm Water Revenue	24,762.19		24,762.19	
Total 51-3000 Storm Water	34,833.66		34,833.66	
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	74,851.45	231,750.00	-156,898.55	32.30 %
83-3999 Solid Waste-Misc & Other Revenue	4,336.64		4,336.64	
Total 83-3000 Solid Waste	79,188.09	272,950.00	-193,761.91	29.01 %
DO NOT USE-Sales	-1,423.69		-1,423.69	
Total Income	\$14,406,777.38	\$36,328,331.46	\$ -21,921,554.08	39.66 %
GROSS PROFIT	\$14,406,777.38	\$36,328,331.46	\$ -21,921,554.08	39.66 %
Expenses				
01-4000 Admin Exp	183,643.40		183,643.40	
01-4001 Salaries & Wages	121,967.43	267,476.00	-145,508.57	45.60 %
01-4002 Payroll Taxes	8,880.31	20,354.92	-11,474.61	43.63 %
01-4004 Admin Health Insurance	14,420.25	71,184.00	-56,763.75	20.26 %
01-4005 Retiree Health Insurance Prem.	11,190.00	21,000.00	-9,810.00	53.29 %
01-4006 Retirement	1,995.93	39,452.71	-37,456.78	5.06 %
01-4015 Admin-Admin-EE Life & Disability Ins	-713.81		-713.81	
01-4016 Admin - Overtime	1,963.97	11,933.00	-9,969.03	16.46 %
01-4018 Employment Expense		200.00	-200.00	
01-4019 Uniform Allowance		6,000.00	-6,000.00	
01-4100 Insurance - General	88,784.87	600,000.00	-511,215.13	14.80 %
01-4110 Workers Comp Insurance	154,613.00	175,000.00	-20,387.00	88.35 %
01-4112 Jeff Co Personnel Board	93,505.17	110,000.00	-16,494.83	85.00 %

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
01-4200 Electrical Utilities	6,812.17	20,000.00	-13,187.83	34.06 %
01-4201 Internet	9,714.00	100,000.00	-90,286.00	9.71 %
01-4202 Telephone	293.37	3,500.00	-3,206.63	8.38 %
01-4203 Cell / Wireless Services	535.05	3,700.00	-3,164.95	14.46 %
01-4204 Gas Utilities	66.19	1,500.00	-1,433.81	4.41 %
01-4206 Water Utilities	225.30	1,500.00	-1,274.70	15.02 %
01-4208 Sewer Utilities	264.41	1,500.00	-1,235.59	17.63 %
01-4212 Storm Water Fee	12.50	30.00	-17.50	41.67 %
01-4300 Office Supplies	3,812.56	2,500.00	1,312.56	152.50 %
01-4302 Over Under Cash Account		100.00	-100.00	
01-4304 Copier & Printer Mtc	1,268.85	1,500.00	-231.15	84.59 %
01-4306 Department Supplies	832.16	7,000.00	-6,167.84	11.89 %
01-4308 PR Advertising	242.00	900.00	-658.00	26.89 %
01-4310 Legal Notices		1,500.00	-1,500.00	
01-4312 Printing		575.00	-575.00	
01-4314 Subscriptions	65,930.45	40,000.00	25,930.45	164.83 %
01-4316 Dues & Fees	28,566.93	92,000.00	-63,433.07	31.05 %
01-4320 Postage	1,231.95	6,000.00	-4,768.05	20.53 %
01-4322 Computer Support	500.00	6,250.00	-5,750.00	8.00 %
01-4324 Computer Software	3,539.63	20,000.00	-16,460.37	17.70 %
01-4326 Computer Hardware	1,585.43	50,000.00	-48,414.57	3.17 %
01-4328 Server Support	73,110.30	190,000.00	-116,889.70	38.48 %
01-4330 Education & Training		10,000.00	-10,000.00	
01-4332 Travel	27.53	500.00	-472.47	5.51 %
01-4400 Contract Services	103,917.76	280,000.00	-176,082.24	37.11 %
01-4401 Attorney/Legal for Heidelberg Grant	1,225.00		1,225.00	
01-4402 Attorney/Legal	111,960.00	233,870.00	-121,910.00	47.87 %
01-4404 Auditing/Accounting	56,215.00	125,000.00	-68,785.00	44.97 %
01-4405 Warrant Issuance Expense		0.00	0.00	
01-4406 Engineering Services		5,000.00	-5,000.00	
01-4500 Repair & Maint Auto	39.90	1,500.00	-1,460.10	2.66 %
01-4508 Repair & MTC - General	8,617.10	25,000.00	-16,382.90	34.47 %
01-4520 Fuel Expense - Auto	293.50	1,300.00	-1,006.50	22.58 %
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	56,660.14	500.00	56,160.14	11,332.03 %
01-4716.01 Sales Tax Rebates - Buc-ee's	641,852.69	1,750,000.00	-1,108,147.31	36.68 %
01-4716.02 Sales Tax Rebates - Neighbors	17,106.77		17,106.77	
01-4716.03 Sales Tax Rebates - Trigreen	2,069.70		2,069.70	
01-4716.04 Sales Tax Rebates - Leeds Village	12,948.55		12,948.55	
01-4999 Transfer Out - Debt Service	6,500,000.00	6,500,000.00	0.00	100.00 %
01-5000 Bank Error		0.00	0.00	
01-5011 City Prosecutor	18,541.65	43,000.00	-24,458.35	43.12 %

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
01-5012 Appeals	5,437.50	0.00	5,437.50	
01-6004 Service Charges	1,396.75	1,800.00	-403.25	77.60 %
01-6704 Asset Purchase		60,000.00	-60,000.00	
01-6710 Emergency / Disaster	130,662.16	0.00	130,662.16	
01-7720 772 Grant Agreement		0.00	0.00	
01-8000 Budget Amendments		0.00	0.00	
COVID19 COVID-19		0.00	0.00	
Total 01-4000 Admin Exp	8,574,465.47	10,933,125.63	-2,358,660.16	78.43 %
01-4301 ACH Correction	145,083.80		145,083.80	
10-4000 Mayor		0.00	0.00	
10-4100 Mayoral Discretionary Funds- Non-Budgeted	4,383.49	0.00	4,383.49	
10-4202 Mayor-Telephone		0.00	0.00	
10-4203 Mayor-Cell/Wireless Services	329.91	2,500.00	-2,170.09	13.20 %
10-4300 Mayor-Office Supplies	42.68	750.00	-707.32	5.69 %
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	465.22	8,000.00	-7,534.78	5.82 %
Total 10-4000 Mayor	6,130.16	49,750.00	-43,619.84	12.32 %
11-4000 Court Exp				
11-4001 Court-Salaries & Wages	106,030.86	336,915.19	-230,884.33	31.47 %
11-4002 Court-Payroll Taxes	7,738.85	10,755.11	-3,016.26	71.96 %
11-4004 Court-Health Insurance	12,726.75	71,184.00	-58,457.25	17.88 %
11-4006 Court-Retirement	1,320.60	20,845.97	-19,525.37	6.34 %
11-4015 Court-EE Life & Disability Ins	-279.51		-279.51	
11-4016 Court - Overtime	490.29	14,221.41	-13,731.12	3.45 %
11-4019 Uniform Allowance		7,000.00	-7,000.00	
11-4200 Court-Electrical Utilities	1,641.55	10,000.00	-8,358.45	16.42 %
11-4202 Court-Telephone Expense	236.05	1,000.00	-763.95	23.61 %
11-4203 Court-Cell / Wireless Services	454.90	2,000.00	-1,545.10	22.75 %
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	335.11	2,000.00	-1,664.89	16.76 %
11-4306 Court-Department Supplies	1,275.38	3,000.00	-1,724.62	42.51 %
11-4312 Court-Printing		2,500.00	-2,500.00	
11-4314 Court-Subscriptions	1,800.00	3,000.00	-1,200.00	60.00 %
11-4316 Court-Dues & Fees	1,125.42	4,000.00	-2,874.58	28.14 %
11-4324 Court-Computer Software	2,400.00	2,500.00	-100.00	96.00 %
11-4326 Court-Computer Hardware		2,500.00	-2,500.00	
11-4330 Court-Education & Training	250.00	8,000.00	-7,750.00	3.13 %
11-4332 Court-Travel		1,000.00	-1,000.00	

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
11-4400 Court-Contract Services	595.50	5,000.00	-4,404.50	11.91 %
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	314.04	1,000.00	-685.96	31.40 %
11-5000 Court-Govt Agencies Monthly Report Fees	82,232.98	160,000.00	-77,767.02	51.40 %
11-5002 Court-Restitution	2,211.33	5,000.00	-2,788.67	44.23 %
11-5008 Court-Magistrate Training		2,000.00	-2,000.00	
11-5010 Court-Municipal Judge	16,041.65	36,000.00	-19,958.35	44.56 %
11-5060 Court-Driving School Expenses		5,000.00	-5,000.00	
11-6998 Court to Court Transfer	217,193.94	100,000.00	117,193.94	217.19 %
11-6999 Court to GF Transfer	86,858.88	125,000.00	-38,141.12	69.49 %
11-8000 Budget Amendments	679.89		679.89	
Total 11-4000 Court Exp	543,929.80	955,421.68	-411,491.88	56.93 %
12-4000 Cemetery Exp				
12-4206 Cemetery-Water Utilities		1,200.00	-1,200.00	
12-4306 Cemetery-Department Supplies		3,500.00	-3,500.00	
12-4400 Cemetery-Contract Services	5,714.00	46,000.00	-40,286.00	12.42 %
Total 12-4000 Cemetery Exp	5,714.00	50,700.00	-44,986.00	11.27 %
13-4000 Council				
13-4001 Council-Salaries & Wages	24,200.00	75,000.00	-50,800.00	32.27 %
13-4002 Council-Payroll Taxes	1,851.27	6,500.00	-4,648.73	28.48 %
13-4140 Election Expense		0.00	0.00	
13-4203 Cell / Wireless Services-Council	836.29	6,000.00	-5,163.71	13.94 %
13-4316 Council-Dues & Fees		500.00	-500.00	
13-4330 Council-Education & Training	1,599.22	5,000.00	-3,400.78	31.98 %
13-4412 Council-Community Programs		5,000.00	-5,000.00	
Total 13-4000 Council	28,486.78	98,000.00	-69,513.22	29.07 %
16-4000 Social Services				
16-4001 Social Services-Salaries & Wages	39,124.39	77,206.32	-38,081.93	50.68 %
16-4002 Payroll Taxes	2,974.37	4,900.72	-1,926.35	60.69 %
16-4004 Social Services-Health Insurance	3,381.50	17,796.00	-14,414.50	19.00 %
16-4006 Social Services Retirement	445.12	9,498.76	-9,053.64	4.69 %
16-4015 Social Services-EE Life & Disability Ins	-308.99		-308.99	
16-4016 Social Services Overtime		2,640.87	-2,640.87	
16-4019 Uniform Allowance		2,000.00	-2,000.00	
16-4202 Telephone	63.05	400.00	-336.95	15.76 %
16-4203 Cell / Wireless Services	106.44	700.00	-593.56	15.21 %
16-4306 Social Services-Department Supplies	3,661.01	10,500.00	-6,838.99	34.87 %
16-4400 Social Services-Contract Services	29,287.00	80,000.00	-50,713.00	36.61 %
Total 16-4000 Social Services	78,733.89	205,642.67	-126,908.78	38.29 %
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	16,150.50		16,150.50	

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
19-6305 Hwy 78/Pres St-Construction Match		4,000,000.00	-4,000,000.00	
19-6701 Downtown Revitalization	158,800.00	4,000,000.00	-3,841,200.00	3.97 %
19-6702 Capital Projects		500,000.00	-500,000.00	
Total 19-4000 City Projects	174,950.50	10,000,000.00	-9,825,049.50	1.75 %
21-4000 E-911 Exp				
21-4202 E911-Telephone	114,878.39	160,000.00	-45,121.61	71.80 %
Total 21-4000 E-911 Exp	114,878.39	160,000.00	-45,121.61	71.80 %
22-4000 Police Exp	1,354.50		1,354.50	
22-4001 Police-Salaries & Wages	1,105,335.96	2,430,454.07	-1,325,118.11	45.48 %
22-4002 Police-Payroll Taxes	85,684.22	184,957.55	-99,273.33	46.33 %
22-4004 Police-Health Insurance	160,296.00	551,676.00	-391,380.00	29.06 %
22-4006 Police-Retirement	19,825.74	358,491.98	-338,666.24	5.53 %
22-4012 Police-Uniforms	4,049.99	30,000.00	-25,950.01	13.50 %
22-4014 Police-Other Benefits	4,710.00	11,500.00	-6,790.00	40.96 %
22-4015 Police-EE Life & Disability Ins	-5,209.66		-5,209.66	
22-4016 Police Overtime	52,998.19		52,998.19	
22-4017 22-4017 Police OT Reimbursement	7,572.06		7,572.06	
22-4018 Police-Employment Expense	836.00	3,500.00	-2,664.00	23.89 %
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	8,256.92	15,000.00	-6,743.08	55.05 %
22-4202 Police-Telephone	1,149.12	7,000.00	-5,850.88	16.42 %
22-4203 Police-Cell / Wireless Services	5,627.92	22,000.00	-16,372.08	25.58 %
22-4204 Police-Gas Utilities	141.40	1,000.00	-858.60	14.14 %
22-4206 Police-Water Utilities	118.62	600.00	-481.38	19.77 %
22-4208 Police-Sewer Utilities	245.31	900.00	-654.69	27.26 %
22-4300 Police-Office Supplies	3,073.81	10,000.00	-6,926.19	30.74 %
22-4304 Police-Copier & Printer Mtc	56.67	1,000.00	-943.33	5.67 %
22-4306 Police-Department Supplies	1,138.55	10,000.00	-8,861.45	11.39 %
22-4312 Police-Printing		5,500.00	-5,500.00	
22-4314 Police-Subscriptions	11,216.81	30,000.00	-18,783.19	37.39 %
22-4316 Police-Dues & Fees	504.95	1,500.00	-995.05	33.66 %
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	9,192.67	25,000.00	-15,807.33	36.77 %
22-4332 Police-Travel	611.94	5,000.00	-4,388.06	12.24 %
22-4400 Police-Contract Services	16,247.09	60,000.00	-43,752.91	27.08 %
22-4412 Police-Community Program	2,278.16	8,000.00	-5,721.84	28.48 %
22-4420 Police-Jail Expense	32,913.00	70,000.00	-37,087.00	47.02 %
22-4422 Police-Juvenile Detention Service		5,000.00	-5,000.00	
22-4500 Police-Repair & Maint Auto	22,928.18	130,000.00	-107,071.82	17.64 %
22-4508 Police-Repair & MTC - Buildings	27,114.04	10,000.00	17,114.04	271.14 %
22-4509 Police-Canine		2,000.00	-2,000.00	

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
22-4514 Police-Firing Range	1,080.73	15,000.00	-13,919.27	7.20 %
22-4520 Police-Fuel Expense - Auto	43,565.76	100,000.00	-56,434.24	43.57 %
22-4552 Police Confiscated Funds		0.00	0.00	
22-4601 Police-Investigations Expense	966.40	6,000.00	-5,033.60	16.11 %
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	601,864.88		601,864.88	
Total 22-4000 Police Exp	2,227,889.93	4,721,079.60	-2,493,189.67	47.19 %
22-9000 Police Dep	581.41		581.41	
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 %
23-4412 Leeds Youth Athletic Association, Inc.	60,000.00	60,000.00	0.00	100.00 %
23-5000 Main Street Leeds Corporation	25,000.00	50,000.00	-25,000.00	50.00 %
23-5001 Board of Education Grants	250,000.00	500,000.00	-250,000.00	50.00 %
Total 23-4000 Civic Appropriation Expense	377,500.00	652,500.00	-275,000.00	57.85 %
24-4000 Redevelopment Authority				
24-4300 RDA Payments to	229.80		229.80	
24-4400 RDA - Annual Appropriation	85,000.00	85,000.00	0.00	100.00 %
Total 24-4000 Redevelopment Authority	85,229.80	85,000.00	229.80	100.27 %
26-4000 Fire Exp				
26-4001 Fire-Salaries & Wages	1,184,924.62	2,725,572.52	-1,540,647.90	43.47 %
26-4002 Fire-Payroll Taxes	88,384.42	207,416.07	-119,031.65	42.61 %
26-4004 Fire-Health Insurance	159,410.75	640,656.00	-481,245.25	24.88 %
26-4006 Fire-Retirement	20,326.16	402,021.95	-381,695.79	5.06 %
26-4012 Fire-Uniforms	16,116.55	50,000.00	-33,883.45	32.23 %
26-4015 Fire-EE Life & Disability Ins	7,182.50	15,000.00	-7,817.50	47.88 %
26-4016 Fire Overtime	24,330.43	119,065.58	-94,735.15	20.43 %
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	9,477.77	23,000.00	-13,522.23	41.21 %
26-4202 Fire-Cell / Wireless Services	2,433.67	9,000.00	-6,566.33	27.04 %
26-4203 Fire-Telephone	493.39	2,500.00	-2,006.61	19.74 %
26-4204 Fire-Gas Utilities	790.32	18,000.00	-17,209.68	4.39 %
26-4206 Fire-Water Utilities	340.93	2,700.00	-2,359.07	12.63 %
26-4208 Fire-Sewer Utilites	285.75	1,500.00	-1,214.25	19.05 %
26-4300 Fire-Office Supplies	150.85	600.00	-449.15	25.14 %
26-4306 Fire-Department Supplies	6,659.06	14,000.00	-7,340.94	47.56 %

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
26-4307 26-4307 Fire Pre Paid Legal	-1,087.95		-1,087.95	
26-4308 Fire-PR Advertising		0.00	0.00	
26-4312 Fire-Printing		500.00	-500.00	
26-4316 Fire-Dues & Fees	1,312.05	7,100.00	-5,787.95	18.48 %
26-4320 Fire-Postage		0.00	0.00	
26-4324 Fire-Computer Software	21,859.52	39,000.00	-17,140.48	56.05 %
26-4326 Fire-Computer Hardware		5,000.00	-5,000.00	
26-4330 Fire-Education & Training	15,586.18	31,000.00	-15,413.82	50.28 %
26-4332 Fire-Travel	1,486.50	1,000.00	486.50	148.65 %
26-4400 Fire-Contract Services	4,990.96	8,150.00	-3,159.04	61.24 %
26-4412 Fire-Community Programs	89.95	4,000.00	-3,910.05	2.25 %
26-4500 Fire-Repair & Maint Auto	14,825.02	55,000.00	-40,174.98	26.95 %
26-4508 Fire-Repair & MTC - Building	11,461.25	4,500.00	6,961.25	254.69 %
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	
26-4520 Fire-Fuel Expense - Auto	12,597.13	30,000.00	-17,402.87	41.99 %
26-4530 Fire-Department Tools	821.60	6,600.00	-5,778.40	12.45 %
26-4540 Fire-Medical Supplies	9,629.49	39,000.00	-29,370.51	24.69 %
26-4602 Fire-Rent - Fire Hydrants	4,364.81	24,000.00	-19,635.19	18.19 %
26-4700 Fire-Council approval	1,482.50		1,482.50	
26-6704 Fire-Asset Purchase	61,613.86	71,000.00	-9,386.14	86.78 %
Total 26-4000 Fire Exp	1,683,809.79	4,622,982.12	-2,939,172.33	36.42 %
33-4000 Depot		0.00	0.00	
33-4200 Depot-Electrical Utilities	1,578.47	3,100.00	-1,521.53	50.92 %
33-4204 Depot-Gas Utilities		0.00	0.00	
33-4206 Depot-Water Utilities	47.18	250.00	-202.82	18.87 %
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	
Total 33-4000 Depot	1,625.65	14,850.00	-13,224.35	10.95 %
34-4000 Visitor's Center		0.00	0.00	
34-4200 Visitor's Center-Electrical Utilities	405.18	1,500.00	-1,094.82	27.01 %
34-4202 Visitor's Center-Internet	229.94	1,200.00	-970.06	19.16 %
34-4204 Visitor's Center-Gas Utilities	56.21	1,400.00	-1,343.79	4.02 %
34-4206 Visitor's Center-Water Utilities	47.18	250.00	-202.82	18.87 %
34-4208 Visitor's Center-Sewer Utilities	59.41	500.00	-440.59	11.88 %
34-4400 Visitor's Center-Contract Services	345.73	1,000.00	-654.27	34.57 %
34-4508 Visitor's Center-Repair & MTC - Building	202.96	2,500.00	-2,297.04	8.12 %
34-8000 Budget Amendments	25,154.75		25,154.75	
Total 34-4000 Visitor's Center	26,501.36	8,350.00	18,151.36	317.38 %
40-4000 Parks Exp		0.00	0.00	
40-4001 Parks-Salaries & Wages		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
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	32,177.80	70,000.00	-37,822.20	45.97 %
40-4202 Parks-Cell / Wireless Services	118.66	1,500.00	-1,381.34	7.91 %
40-4203 Parks-Telephone		0.00	0.00	
40-4204 Parks-Gas Utilities	330.41	3,500.00	-3,169.59	9.44 %
40-4206 Parks-Water Utilites	1,696.05	8,700.00	-7,003.95	19.49 %
40-4208 Parks-Sewer Utilites	1,004.55	2,400.00	-1,395.45	41.86 %
40-4300 Parks - Office Supplies		0.00	0.00	
40-4304 Parks-Copier & Printer MTC		0.00	0.00	
40-4306 Parks-Department Supplies	183.26	6,000.00	-5,816.74	3.05 %
40-4308 Parks-PR Advertising		0.00	0.00	
40-4400 Parks-Contract Services	6,027.96	13,000.00	-6,972.04	46.37 %
40-4414 Parks-Downtown Beautification	7,578.04	15,000.00	-7,421.96	50.52 %
40-4416 Parks-Tree Commission	300.00	2,000.00	-1,700.00	15.00 %
40-4500 Parks-Repair & MTC - Auto		0.00	0.00	
40-4508 Parks-Repair & MTC - Building	19,610.81	25,000.00	-5,389.19	78.44 %
40-4514 Parks-Repair & MTC - General	1,047.23	8,000.00	-6,952.77	13.09 %
40-4516 Parks-Repair & MTC - Grounds	5,411.76	30,000.00	-24,588.24	18.04 %
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	38,213.50	0.00	38,213.50	
Total 40-4000 Parks Exp	113,700.03	205,100.00	-91,399.97	55.44 %
50-4000 Development Exp				
50-4001 Development-Salaries & Wages	154,247.51	470,505.86	-316,258.35	32.78 %
50-4002 Development-Payroll Taxes	11,810.97	35,805.50	-23,994.53	32.99 %
50-4004 Development-Health Insurance	7,881.50	88,980.00	-81,098.50	8.86 %
50-4006 Development-Retirement	2,438.18	69,399.61	-66,961.43	3.51 %
50-4012 Development-Uniforms	87.77	3,000.00	-2,912.23	2.93 %
50-4015 Development-Ee Life & Disability Ins	-946.92		-946.92	
50-4016 Development Overtime	1,565.86		1,565.86	
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 %

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
50-4200 Development-Electrical Utilities	1,325.80	3,000.00	-1,674.20	44.19 %
50-4202 Development-Telephone	382.29	2,000.00	-1,617.71	19.11 %
50-4203 Development-Cell / Wireless Services	1,000.84	4,500.00	-3,499.16	22.24 %
50-4206 Development-Water Utilities	47.18	250.00	-202.82	18.87 %
50-4208 Development-Sewer Utilities	64.68	400.00	-335.32	16.17 %
50-4300 Development-Office Supplies	3,715.81	4,000.00	-284.19	92.90 %
50-4303 Development-Copier & Printer Mtc		1,000.00	-1,000.00	
50-4306 Development-Department Supplies	442.11	5,500.00	-5,057.89	8.04 %
50-4316 Development-Dues & Fees	766.43	800.00	-33.57	95.80 %
50-4324 Development-Computer Software	1,160.68	15,000.00	-13,839.32	7.74 %
50-4326 Development-Computer Hardware	3,563.43	15,000.00	-11,436.57	23.76 %
50-4330 Development-Education & Training	114.00	30,000.00	-29,886.00	0.38 %
50-4332 Development-Travel		2,500.00	-2,500.00	
50-4400 Development-Contract Services	2,770.44	1,000.00	1,770.44	277.04 %
50-4402 Development-Attorney/Legal		0.00	0.00	
50-4406 Development-Engineer Services	9,517.50	85,000.00	-75,482.50	11.20 %
50-4412 Development-Community Programs	5,852.00	50,000.00	-44,148.00	11.70 %
50-4500 Development-Repair & Maint Auto	380.85	30,000.00	-29,619.15	1.27 %
50-4520 Development-Fuel Expense - Auto	1,668.70	3,500.00	-1,831.30	47.68 %
50-6500 Development-Taxes & Recording Fees	593.33	2,700.00	-2,106.67	21.98 %
50-6702 Development - City Projects		0.00	0.00	
50-6703 Unsafe Building Removal	1,750.00		1,750.00	
Total 50-6702 Development - City Projects	1,750.00	0.00	1,750.00	
Total 50-4000 Development Exp	212,295.94	942,940.97	-730,645.03	22.51 %
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	4,760.00	25,000.00	-20,240.00	19.04 %
51-4412 Storm Water - Community Programs		5,000.00	-5,000.00	
51-4530 Storm Water - Dept Tools		100,000.00	-100,000.00	
Total 51-4000 Storm Water Exp	4,760.00	138,000.00	-133,240.00	3.45 %
70-4000 Library				
70-4001 Library-Salaries & Wages	127,547.91	297,140.80	-169,592.89	42.93 %
70-4002 Library-Payroll Taxes	9,782.95	12,925.13	-3,142.18	75.69 %
70-4004 Library-Health Insurance	13,526.00	106,776.00	-93,250.00	12.67 %
70-4006 Library-Retirement	1,578.79	43,828.27	-42,249.48	3.60 %
70-4015 Library-Ee Life & Disability Ins	-104.45	200.00	-304.45	-52.23 %
70-4016 Library Overtime	1,532.19	12,925.13	-11,392.94	11.85 %
70-4018 Library-Employment Expense		0.00	0.00	
70-4110 Library-Workers Comp Insurance		0.00	0.00	
70-4200 Library-Electrical Utilities	3,369.01	9,500.00	-6,130.99	35.46 %
70-4202 Library-Telephone	1,682.55	5,800.00	-4,117.45	29.01 %
70-4203 Library-Cell / Wireless Services	106.44	850.00	-743.56	12.52 %

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
70-4204 Library-Gas Utilities	31.24	2,000.00	-1,968.76	1.56 %
70-4206 Library-Water Utilities	173.07	1,000.00	-826.93	17.31 %
70-4208 Library-Sewer Utilities	775.12	2,000.00	-1,224.88	38.76 %
70-4300 Library-Office Supplies	579.27	2,000.00	-1,420.73	28.96 %
70-4306 Library-Department Supplies	1,051.62	2,500.00	-1,448.38	42.06 %
70-4308 Library-Pr Advertising	930.89	7,500.00	-6,569.11	12.41 %
70-4314 Library-Subscriptions	369.12	1,000.00	-630.88	36.91 %
70-4316 Library-Dues & Fees	276.06	1,400.00	-1,123.94	19.72 %
70-4318 Summer Reading Program	45.95	5,000.00	-4,954.05	0.92 %
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	1,253.35	5,000.00	-3,746.65	25.07 %
70-4352 Library-Books - Adult	3,127.64	6,000.00	-2,872.36	52.13 %
70-4354 Library-Audio/Video	6,233.20	15,000.00	-8,766.80	41.55 %
70-4356 Library-Jeff Co Library System	18,884.90	40,000.00	-21,115.10	47.21 %
70-4400 Library-Contract Services	310.81	800.00	-489.19	38.85 %
70-4412 Library-Community Programs		0.00	0.00	
70-4508 Library-Repair & MTC	4,294.44	2,200.00	2,094.44	195.20 %
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	6,000.00	12,000.00	-6,000.00	50.00 %
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	
Total 70-4000 Library	203,764.91	598,045.33	-394,280.42	34.07 %
80-4000 Streets				
80-4001 Streets-Salaries & Wages	254,845.90	705,085.92	-450,240.02	36.14 %
80-4002 Streets-Payroll Taxes	19,792.85	53,657.04	-33,864.19	36.89 %
80-4004 Streets-Health Insurance	30,526.00	231,348.00	-200,822.00	13.19 %
80-4006 Streets-Retirement	3,956.19	358,491.98	-354,535.79	1.10 %
80-4012 Streets-Uniforms		5,000.00	-5,000.00	
80-4015 Streets-Ee Life & Disability Ins	-1,215.72	4,000.00	-5,215.72	-30.39 %
80-4016 Streets Overtime	9,186.29	30,009.44	-20,823.15	30.61 %
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	73,303.00	165,000.00	-91,697.00	44.43 %
80-4202 Streets-Telephone	129.82	2,000.00	-1,870.18	6.49 %
80-4203 Streets-Cell / Wireless Services	647.73	1,300.00	-652.27	49.83 %
80-4204 Streets-Gas Utilities	126.66	5,000.00	-4,873.34	2.53 %
80-4206 Streets-Water Utilities	231.90	1,250.00	-1,018.10	18.55 %
80-4208 Streets-Sewer Utilities	214.13	1,000.00	-785.87	21.41 %

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
80-4304 Streets-Copier & Printer Mtc		250.00	-250.00	
80-4306 Streets-Department Supplies	4,469.35	22,500.00	-18,030.65	19.86 %
80-4314 Streets-Subscriptions		0.00	0.00	
80-4330 Streets-Education and Training	4,000.00	5,000.00	-1,000.00	80.00 %
80-4400 Streets-Contract Services	28,033.99	200,000.00	-171,966.01	14.02 %
80-4402 Streets-Attorney/Legal		0.00	0.00	
80-4406 Streets-Engineering Services	9,702.50	42,500.00	-32,797.50	22.83 %
80-4500 Streets-Repair & Maint Auto	12,975.58	20,000.00	-7,024.42	64.88 %
80-4502 Streets-Repair & MTC - Road Heavy		550.00	-550.00	
80-4508 Streets-Repair & MTC - Building	3,229.24	10,000.00	-6,770.76	32.29 %
80-4510 Streets-Repair & MTC - Streets	8,117.25	45,000.00	-36,882.75	18.04 %
80-4511 Street Light Maintenance	2,163.78		2,163.78	
Total 80-4510 Streets-Repair & MTC - Streets	10,281.03	45,000.00	-34,718.97	22.85 %
80-4516 Streets-Repair & MTC - Grounds	368.40	3,000.00	-2,631.60	12.28 %
80-4520 Streets-Fuel Expense - Auto	5,812.47	15,000.00	-9,187.53	38.75 %
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	402.50	50,000.00	-49,597.50	0.81 %
80-6704 Streets-Asset Purchase	120,162.00	100,000.00	20,162.00	120.16 %
80-6705 Trash/Limb-Asset Purchase		0.00	0.00	
80-8000 Budget Amendments		0.00	0.00	
Total 80-4000 Streets	591,181.81	2,110,442.38	-1,519,260.57	28.01 %
83-4000 Solid Waste Exp		0.00	0.00	
83-4210 Solid Waste-Disposal Fee	52,862.18	75,000.00	-22,137.82	70.48 %
83-4300 Solid Waste-Department Supplies	510.88	1,800.00	-1,289.12	28.38 %
83-4402 Solid Waste-Attorney/Legal		0.00	0.00	
83-4502 Solid Waste-Repair & MTC -Auto	22,958.02	15,000.00	7,958.02	153.05 %
83-4520 Solid Waste-Fuel Expense-Solid Waste	9,360.19	23,000.00	-13,639.81	40.70 %
83-4522 Solid Waste-Fuel Expense		0.00	0.00	
83-4530 Solid Waste-Department Tools		0.00	0.00	
Total 83-4000 Solid Waste Exp	85,691.27	114,800.00	-29,108.73	74.64 %
Total Expenses	\$15,286,904.69	\$36,666,730.38	\$ -21,379,825.69	41.69 %
NET OPERATING INCOME	\$ -880,127.31	\$ -338,398.92	\$ -541,728.39	260.09 %
Other Expenses				
01-6000 Transfers				
01-6994 SW to SW Transfer	732,038.65		732,038.65	
01-6997 GF to Gas Tax Transfers	226,154.37		226,154.37	
01-6999 General Funds Transfers	5,557,067.84		5,557,067.84	
Total 01-6000 Transfers	6,515,260.86		6,515,260.86	
Total Other Expenses	\$6,515,260.86	\$0.00	\$6,515,260.86	0.00%
NET OTHER INCOME	\$ -6,515,260.86	\$0.00	\$ -6,515,260.86	0.00%

City of Leeds - General Fund

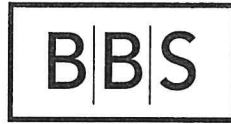
Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

October 2023 - September 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET INCOME	\$ -7,395,388.17	\$ -338,398.92	\$ -7,056,989.25	2,185.41 %

File Attachments for Item:

3. Appeals Report



BRUNSON
BARNETT &
SHERRER, P.C.
ATTORNEYS AT LAW

JOHN B. BRUNSON • J. SCOTT BARNETT • W. JEFFERSON SHERRER

March 5, 2024

City of Leeds
1400 9th Street
Leeds, Alabama 35094

FOR PROFESSIONAL SERVICES

		<u>Hours</u>
12/14/23	Call from opposing counsel in Ambercrombie	- 0.25
12/20/23	Emails to/from counsel in D. Peoples	- 0.25
2/09/24	Call from opposing counsel in Ambercrombie	- 0.25
2/16/24	Notices of Appearances in K. Scott x5	- 1.00
2/21/24	Review of emails and filings from counsel and review file for court in K. Scott	- 1.00
2/20/24	Review of Orders in Williams cases	- 0.25
2/23/24	In court in K. Scott	- 2.00
2/26/24	Review of emails in K. Scott	- 0.25
2/27/24	Review of Orders in Watkins	- 0.25
2/27/24	Review of file, Motions and case law calls to opposing in K. Scott	- 1.00
2/28/24	Calls/emails to L. Roberts, review of file, and Notices of Appearances X5 in C. Howe	- 1.50
2/29/24	Review of Motions and Order in Watkins	- 0.25
2/29/24	Review of Motions and Order in Parnell	- 0.25

2/29/24	Emails to/from court in Paullin	- 0.25
3/01/24	Review of file for court in C. Howe	- 0.50
3/04/24	In court in C. Howe	- 2.00

11.25 hours @ \$250.00 an hour. \$2,812.50

TOTAL BALANCE DUE . \$2,812.50

Thank you.