



CITY OF LEEDS, ALABAMA

FINANCE COMMITTEE MEETING AGENDA

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

November 13, 2024 @ 4:00 PM

CALL TO ORDER

ROLL CALL

OLD BUSINESS

NEW BUSINESS

[1.](#) Budget 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. Budget Report

City of Leeds - Gas Tax

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
04-3000 Four Cent Revenue				
04-3800 GAS TAX	52,955.41	350,000.00	-297,044.59	15.13 %
04-3904 4 CENT INTEREST EARNED		5,800.00	-5,800.00	
Total 04-3000 Four Cent Revenue	52,955.41	355,800.00	-302,844.59	14.88 %
07-3000 Seven Cent Revenue				
07-3800 7 CENT GAS TAX	10,985.12	108,000.00	-97,014.88	10.17 %
07-3801 JEFF CO ROAD TAX	24,197.99	400,000.00	-375,802.01	6.05 %
07-3850 Rebuild Alabama	20,093.83	105,000.00	-84,906.17	19.14 %
07-3904 7 CENT INTEREST EARNED		9,500.00	-9,500.00	
Total 07-3000 Seven Cent Revenue	55,276.94	622,500.00	-567,223.06	8.88 %
Total Income	\$108,232.35	\$978,300.00	\$ -870,067.65	11.06 %
GROSS PROFIT	\$108,232.35	\$978,300.00	\$ -870,067.65	11.06 %
Expenses				
04-4000 Four Cent Expenses				
04-4400 Tax Collection Fees	846.79		846.79	
Total 04-4000 Four Cent Expenses	846.79		846.79	
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	
Total 07-4000 Seven Cent Expenses		55,100.00	-55,100.00	
07-6997 7C Transfer to General Fund (4304)		567,400.00	-567,400.00	
Total Expenses	\$846.79	\$622,500.00	\$ -621,653.21	0.14 %
NET OPERATING INCOME	\$107,385.56	\$355,800.00	\$ -248,414.44	30.18 %
NET INCOME	\$107,385.56	\$355,800.00	\$ -248,414.44	30.18 %

City of Leeds - Capital Budget

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

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

City of Leeds - Police Dept

Profit and Loss

October 1 - November 13, 2024

	TOTAL
Income	
300 Income	
301 Finger prints	75.00
302 Accident Reports	740.00
303 Sex Offender Registry	100.00
305 Awarded Confiscated Funds	18,009.00
307 Records	70.00
399 Misc Revenue	42.83
Total 300 Income	19,036.83
Total Income	\$19,036.83
GROSS PROFIT	\$19,036.83
Expenses	
Total Expenses	
NET OPERATING INCOME	\$19,036.83
NET INCOME	\$19,036.83

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
01-3000 Admin				
01-3001 Sales Tax	1,027,847.45	12,587,952.74	-11,560,105.29	8.17 %
01-3002 Sellers Use Tax	223,374.04	1,199,997.11	-976,623.07	18.61 %
01-3003 Simplified Sellers Use Tx		1,005,299.45	-1,005,299.45	
01-3004 Consumer Use Tax	124,304.66	1,260,555.53	-1,136,250.87	9.86 %
01-3005 Direct Pay Permit Tax	4,356.16	96,937.85	-92,581.69	4.49 %
01-3010 Business License	167,091.93	2,617,956.07	-2,450,864.14	6.38 %
01-3011 Sales Tax Collected to be rebated	130,562.65	1,696,257.82	-1,565,695.17	7.70 %
01-3012 Excise Tax		38,182.58	-38,182.58	
01-3014 Production Privilege - State of Alabama	26.04	275.48	-249.44	9.45 %
01-3020 Tobacco Tax	7,064.62	84,495.74	-77,431.12	8.36 %
01-3030 Ad Valorem	88,884.10	2,397,872.62	-2,308,988.52	3.71 %
01-3038 Road Tax Distribution	4,486.15	38,365.81	-33,879.66	11.69 %
01-3040 Auto & Boat Sales/Use Tax	6,837.52	68,798.36	-61,960.84	9.94 %
01-3050 Manufactured (Mobile) Home Tax	51.25	387.41	-336.16	13.23 %
01-3070 Wine & Beer Tax	10,315.84	61,305.85	-50,990.01	16.83 %
01-3078 Liquor Tax	7,297.31	115,067.29	-107,769.98	6.34 %
01-3080 Rental Lease Tax	32,891.29	301,708.09	-268,816.80	10.90 %
01-3090 Lodging Tax	28,040.80	320,516.74	-292,475.94	8.75 %
01-3101 Opioid Settlement (carryover)		18,371.58	-18,371.58	
01-3104 Alabama Trust Fund Rev		118,325.41	-118,325.41	
01-3112 Franchise Fee - Utility		1,195,871.10	-1,195,871.10	
01-3116 Payments In Lieu Tax		45,257.09	-45,257.09	
01-3120 Recycling Center Proceeds	998.95	9,499.66	-8,500.71	10.52 %
01-3121 Depot Lease payment		365.00	-365.00	
01-3124 Insurance Proceeds		718.46	-718.46	
01-3215 RDA Reimbursements from	128.40	5,789.09	-5,660.69	2.22 %
01-3300 ABC Profits	3,312.86	35,447.26	-32,134.40	9.35 %
01-3400 Contractual Buc-ee's Donation		25,000.00	-25,000.00	
01-3506 Restitution (Rec'd From Court)	249.00	5,606.62	-5,357.62	4.44 %
01-3700 Sale Of Municipal Assets	4,750.00	8,200.00	-3,450.00	57.93 %
01-3900 Retiree Insurance Premiums	1,694.58	18,878.90	-17,184.32	8.98 %
01-3904 Interest Earned		310,444.87	-310,444.87	
01-3907 American Rescue Plan	9,999.99		9,999.99	
01-3908	1,018.46		1,018.46	
01-3908 Act 2003 - 289 Fee		1,028.30	-1,028.30	
01-3997 Misc Fees		21,902.23	-21,902.23	
Total 01-3000 Admin	1,885,584.05	25,712,638.11	-23,827,054.06	7.33 %
01-3991 Court transfers to GF	30,750.01	226,705.37	-195,955.36	13.56 %
11-3000 Court				
11-3504 Court Fines & Forfeitures	85,152.74	653,793.42	-568,640.68	13.02 %
11-3507 Pretrial Diversion Fees		275.00	-275.00	

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
11-3508 Transfer to Magistrate Training	282.00	1,716.00	-1,434.00	16.43 %
11-3509 Transfer to Judicial Admin Fund	1,927.19	14,215.60	-12,288.41	13.56 %
11-3510 Transfer to Corrections	17,828.00	105,363.50	-87,535.50	16.92 %
11-3511 Transfer to Cash Bonds		2,000.00	-2,000.00	
11-3512 Transfer to Defensive Driving		337,188.84	-337,188.84	
11-3513 Transfer to Collections	16,260.00	116,279.94	-100,019.94	13.98 %
11-3910 Interest Earned		22,700.62	-22,700.62	
11-3999 Court Misc Revenues		435.91	-435.91	
Total 11-3000 Court	121,449.93	1,253,968.83	-1,132,518.90	9.69 %
12-3000 Cemetery				
12-3300 Cemetery Lot Sales	635.00	779.00	-144.00	81.51 %
12-3302 Cemetery-Gen Fund Open/Close	595.00	20,515.00	-19,920.00	2.90 %
12-3904 Cemetery-Interest Earned		14,553.74	-14,553.74	
Total 12-3000 Cemetery	1,230.00	35,847.74	-34,617.74	3.43 %
14-3000 TIF District				
14-3106 DO NOT USE- TIF District Revenue		188,826.90	-188,826.90	
Total 14-3000 TIF District		188,826.90	-188,826.90	
16-3000 Social Services Revenues				
16-3112 Social Services-Revenue	2,374.50	36,363.08	-33,988.58	6.53 %
Total 16-3000 Social Services Revenues	2,374.50	36,363.08	-33,988.58	6.53 %
17-3000 Grant Income				
17-3216 Grant Funds Received		3,230.10	-3,230.10	
22-3217 22-3217 Police Grant Funds		11,807.03	-11,807.03	
Total 17-3000 Grant Income		15,037.13	-15,037.13	
22-3000 Police				
22-3550 Police Report Fees		6,313.19	-6,313.19	
22-3552 Police Confiscated Funds		7,100.00	-7,100.00	
22-3998 Police-Misc Revenues		18,404.32	-18,404.32	
Total 22-3000 Police		31,817.51	-31,817.51	
22-3354 Other Primary Income		921.50	-921.50	
26-3000 Fire				
26-3400 Fire-Ambulance Service		8,988.13	-8,988.13	
26-3994 Racing Commission Revenue		6,687.87	-6,687.87	
26-3995 Fire Reports		10.00	-10.00	
26-3996 Fire Protection Systems	277.95	1,169.61	-891.66	23.76 %
26-3997 Fire Donations		700.00	-700.00	
26-3998 St Clair Fire Co Fire Tax		105,045.91	-105,045.91	
26-3999 DO NOT USE Fire-Misc Fees	-600.00	420.00	-1,020.00	-142.86 %
Total 26-3000 Fire	-322.05	123,021.52	-123,343.57	-0.26 %
40-3000 Parks				
40-3401 Parks-Knights of Columbus Bingo	680.00	7,080.00	-6,400.00	9.60 %
Total 40-3000 Parks	680.00	7,080.00	-6,400.00	9.60 %

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
45-3000 Splash Pad Revenue				
45-3499 Splash Pad-Misc Facilities Rental		200.00	-200.00	
Total 45-3000 Splash Pad Revenue		200.00	-200.00	
50-3000 Development		205,327.71	-205,327.71	
50-3202 Development-Building Permits	34,177.99	225,863.40	-191,685.41	15.13 %
50-3203 Development-Self Certification	5,400.00	4,331.42	1,068.58	124.67 %
Total 50-3202 Development-Building Permits	39,577.99	230,194.82	-190,616.83	17.19 %
50-3204 Development-Electrical Permits	988.70	16,642.93	-15,654.23	5.94 %
50-3206 Development-Plumbing Permits	704.15	8,414.99	-7,710.84	8.37 %
50-3207 Development-Gas Permit	91.64	1,564.62	-1,472.98	5.86 %
50-3208 Development-Mechanical Permits	1,097.01	10,085.07	-8,988.06	10.88 %
50-3209 Development-Sign Permit	129.09	733.77	-604.68	17.59 %
50-3210 Development-Yard Sale Permits	18.70	0.32	18.38	5,843.75 %
50-3211 Development-Demolition Permit	127.28	432.53	-305.25	29.43 %
50-3212 Development-Land Disturbance Permits	1,761.75	9,520.80	-7,759.05	18.50 %
50-3214 Development-Zoning Fee	689.74	4,507.88	-3,818.14	15.30 %
50-3215 Development- Roof Permit	1,545.50	16,032.39	-14,486.89	9.64 %
50-3216 Development-Variance Fee	293.60	4,947.22	-4,653.62	5.93 %
50-3217 Development-Rezoning Fee		819.65	-819.65	
50-3220 Development-Assessment Letter Fee	905.20	23,343.93	-22,438.73	3.88 %
50-3222 Development-Street Cut - Utilities	847.52	3,322.52	-2,475.00	25.51 %
50-3299 Development-Misc Permit Fee	272.92	24,515.57	-24,242.65	1.11 %
50-3999 Development-Misc Revenues		4,341.42	-4,341.42	
50-6501 Recording Fee Reimbursement		103.83	-103.83	
Total 50-3000 Development	49,050.79	564,851.97	-515,801.18	8.68 %
51-3000 Storm Water				
51-3218 Jeff Co - Storm Water Revenue		66,000.00	-66,000.00	
51-3219 St. Clair Storm Water Revenue		27,890.99	-27,890.99	
Total 51-3000 Storm Water		93,890.99	-93,890.99	
83-3000 Solid Waste				
83-3855 Solid Waste Franchise Fee	12,902.00		12,902.00	
83-3856 Solid Waste-Trash And Limb Fee Revenue	21,855.68	268,264.32	-246,408.64	8.15 %
83-3999 Solid Waste-Misc & Other Revenue		12,237.82	-12,237.82	
Total 83-3000 Solid Waste	34,757.68	280,502.14	-245,744.46	12.39 %
Total Income	\$2,125,554.91	\$28,571,672.79	\$ -26,446,117.88	7.44 %
GROSS PROFIT	\$2,125,554.91	\$28,571,672.79	\$ -26,446,117.88	7.44 %
Expenses				
01-4000 Admin Exp		130,207.11	-130,207.11	
01-4001 Salaries & Wages	50,899.54	567,787.50	-516,887.96	8.96 %
01-4002 Payroll Taxes	3,730.16	31,094.34	-27,364.18	12.00 %
01-4004 Admin Health Insurance	5,294.75	25,067.84	-19,773.09	21.12 %
01-4005 Retiree Health Insurance Prem.	2,020.00	13,348.00	-11,328.00	15.13 %

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
01-4006 Retirement	3,520.05	40,895.02	-37,374.97	8.61 %
01-4015 Admin-Admin-EE Life & Disability Ins	1,043.36	5,169.35	-4,125.99	20.18 %
01-4016 Admin - Overtime	774.82		774.82	
01-4100 Insurance - General	6,029.46	525,000.00	-518,970.54	1.15 %
01-4110 Workers Comp Insurance		250,000.00	-250,000.00	
01-4112 Jeff Co Personnel Board		100,000.00	-100,000.00	
01-4200 Electrical Utilities		18,236.57	-18,236.57	
01-4201 Internet		51,490.00	-51,490.00	
01-4202 Telephone		1,509.42	-1,509.42	
01-4203 Cell / Wireless Services		2,464.10	-2,464.10	
01-4204 Gas Utilities		1,278.00	-1,278.00	
01-4206 Water Utilities		1,066.50	-1,066.50	
01-4208 Sewer Utilities		952.41	-952.41	
01-4212 Storm Water Fee		12.50	-12.50	
01-4300 Office Supplies		4,238.20	-4,238.20	
01-4304 Copier & Printer Mtc		2,428.02	-2,428.02	
01-4306 Department Supplies		9,529.22	-9,529.22	
01-4308 PR Advertising		782.66	-782.66	
01-4310 Legal Notices		351.10	-351.10	
01-4312 Printing		106.68	-106.68	
01-4314 Subscriptions		120,156.82	-120,156.82	
01-4316 Dues & Fees	1,552.91	71,588.78	-70,035.87	2.17 %
01-4320 Postage	1,385.92	4,955.90	-3,569.98	27.97 %
01-4322 Computer Support		1,518.99	-1,518.99	
01-4324 Computer Software		24,137.19	-24,137.19	
01-4326 Computer Hardware		2,668.93	-2,668.93	
01-4328 Server Support	27,709.46	171,337.07	-143,627.61	16.17 %
01-4330 Education & Training		10,000.00	-10,000.00	
01-4332 Admin-Travel		5,000.00	-5,000.00	
01-4400 Contract Services	73,485.03	391,473.62	-317,988.59	18.77 %
01-4402 Attorney/Legal	19,560.00	234,660.00	-215,100.00	8.34 %
01-4404 Auditing/Accounting	318.75	76,105.00	-75,786.25	0.42 %
01-4406 Engineering Services		3,600.00	-3,600.00	
01-4500 Repair & Maint Auto		394.51	-394.51	
01-4508 Repair & MTC - General	631.60	15,148.77	-14,517.17	4.17 %
01-4520 Fuel Expense - Auto		918.23	-918.23	
01-4710 Misc Refund	810.10		810.10	
01-4716.01 Sales Tax Rebates - Buc-ee's	123,290.19	1,593,159.55	-1,469,869.36	7.74 %
01-4716.02 Sales Tax Rebates - Neighbors	2,920.39	40,962.40	-38,042.01	7.13 %
01-4716.03 Sales Tax Rebates - Trigreen	1,101.69	14,388.66	-13,286.97	7.66 %
01-4716.04 Sales Tax Rebates - Leeds Village	3,250.44	32,973.87	-29,723.43	9.86 %
01-4999 Transfer Out - Debt Service		8,000,000.00	-8,000,000.00	
01-5011 City Prosecutor	3,708.33	48,208.29	-44,499.96	7.69 %

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
01-5012 Appeals		12,125.00	-12,125.00	
01-6004 Service Charges		3,184.55	-3,184.55	
01-6710 Emergency / Disaster		130,647.50	-130,647.50	
Total 01-4000 Admin Exp	333,036.95	12,792,328.17	-12,459,291.22	2.60 %
10-4000 Mayor				
10-4100 Mayoral Discretionary Funds- Non-Budgeted	3,000.00	35,000.00	-32,000.00	8.57 %
10-4203 Mayor-Cell/Wireless Services		1,825.81	-1,825.81	
10-4300 Mayor-Office Supplies		517.23	-517.23	
10-4326 Mayor-Computer Hardware		137.50	-137.50	
10-4332 Mayor-Travel		16.45	-16.45	
10-4412 Mayor-Public Relations		5,000.00	-5,000.00	
10-6702 Mayor-City Projects		465.22	-465.22	
Total 10-4000 Mayor	3,000.00	42,962.21	-39,962.21	6.98 %
11-4000 Court Exp				
11-4001 Court-Salaries & Wages	31,014.48	240,701.84	-209,687.36	12.89 %
11-4002 Court-Payroll Taxes	2,313.49	17,445.47	-15,131.98	13.26 %
11-4004 Court-Health Insurance	4,687.75	18,881.89	-14,194.14	24.83 %
11-4006 Court-Retirement	1,592.45	12,805.89	-11,213.44	12.44 %
11-4015 Court-EE Life & Disability Ins	-121.23		-121.23	
11-4016 Court-Overtime	452.63	1,186.05	-733.42	38.16 %
11-4200 Court-Electrical Utilities		6,577.25	-6,577.25	
11-4202 Court-Telephone Expense		1,585.74	-1,585.74	
11-4203 Court-Cell / Wireless Services		2,277.25	-2,277.25	
11-4204 Court-Gas Utilities		11.58	-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		1,659.99	-1,659.99	
11-4304 Court-Copier & Printer Mtc	169.52	874.28	-704.76	19.39 %
11-4306 Court-Department Supplies		4,353.19	-4,353.19	
11-4312 Court-Printing		1,933.38	-1,933.38	
11-4314 Court-Subscriptions		2,700.00	-2,700.00	
11-4316 Court-Dues & Fees		4,000.00	-4,000.00	
11-4324 Court-Computer Software		2,685.00	-2,685.00	
11-4326 Court-Computer Hardware		4,440.55	-4,440.55	
11-4330 Court-Education & Training		2,000.00	-2,000.00	
11-4332 Court-Travel		1,000.00	-1,000.00	
11-4400 Court-Contract Services		2,821.59	-2,821.59	
11-4500 Court-Repair & Maint Auto		246.68	-246.68	
11-4508 Court-Repair & MTC - Buildings		5,600.00	-5,600.00	
11-4520 Court-Fuel Expense - Auto		752.13	-752.13	
11-5000 Court-Govt Agencies Monthly Report Fees	18,550.65	202,109.44	-183,558.79	9.18 %
11-5002 Court-Restitution	1,113.08	3,610.33	-2,497.25	30.83 %
11-5008 Court-Magistrate Training		1,077.92	-1,077.92	

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
11-5010 Court-Municipal Judge	3,208.33	39,349.08	-36,140.75	8.15 %
11-6998 Court to Court Transfer	20,037.19	300,667.95	-280,630.76	6.66 %
11-6999 Court to GF Transfer	30,181.27	323,971.18	-293,789.91	9.32 %
Total 11-4000 Court Exp	113,199.61	1,207,481.34	-1,094,281.73	9.37 %
12-4000 Cemetery Exp				
12-4306 Cemetery-Department Supplies		303.74	-303.74	
12-4400 Cemetery-Contract Services	7,000.00	47,714.00	-40,714.00	14.67 %
Total 12-4000 Cemetery Exp	7,000.00	48,017.74	-41,017.74	14.58 %
13-4000 Council				
13-4001 Council-Salaries & Wages	6,352.50	66,550.00	-60,197.50	9.55 %
13-4002 Council-Payroll Taxes	486.00	5,091.08	-4,605.08	9.55 %
13-4140 Election Expense		75,000.00	-75,000.00	
13-4203 Cell / Wireless Services-Council		4,677.98	-4,677.98	
13-4330 Council-Education & Training		1,599.22	-1,599.22	
13-4412 Council-Community Programs		132.44	-132.44	
Total 13-4000 Council	6,838.50	153,050.72	-146,212.22	4.47 %
16-4000 Social Services				
16-4001 Social Services-Salaries & Wages	9,486.00	86,992.09	-77,506.09	10.90 %
16-4002 Payroll Taxes	720.59	6,611.90	-5,891.31	10.90 %
16-4004 Social Services-Health Insurance	1,160.50	5,232.68	-4,072.18	22.18 %
16-4006 Social Services Retirement	474.30	4,033.08	-3,558.78	11.76 %
16-4015 Social Services-EE Life & Disability Ins	-84.27		-84.27	
16-4202 Telephone		320.65	-320.65	
16-4203 Cell / Wireless Services		534.58	-534.58	
16-4306 Social Services-Department Supplies		16,660.87	-16,660.87	
16-4400 Social Services-Contract Services	9,587.50	91,063.14	-81,475.64	10.53 %
Total 16-4000 Social Services	21,344.62	211,448.99	-190,104.37	10.09 %
19-4000 City Projects				
19-6102 Parks & Paving-City Projects	718,478.45		718,478.45	
19-6304 Hwy 78/Pres St-Engineering	11,071.70		11,071.70	
19-6701 Downtown Revitalization	4,600.00		4,600.00	
Total 19-4000 City Projects	734,150.15		734,150.15	
21-4000 E-911 Exp				
21-4202 E911-Telephone		236,000.00	-236,000.00	
Total 21-4000 E-911 Exp		236,000.00	-236,000.00	
22-4000 Police Exp		1,354.50	-1,354.50	
22-4001 Police-Salaries & Wages	283,655.42	2,555,100.76	-2,271,445.34	11.10 %
22-4002 Police-Payroll Taxes	21,895.96	197,783.19	-175,887.23	11.07 %
22-4004 Police-Health Insurance	60,889.25	233,956.80	-173,067.55	26.03 %
22-4006 Police-Retirement	23,053.20	234,751.31	-211,698.11	9.82 %
22-4012 Police-Uniforms		25,618.15	-25,618.15	
22-4014 Police-Other Benefits	1,590.00	9,780.00	-8,190.00	16.26 %

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
22-4015 Police-EE Life & Disability Ins	-1,459.09		-1,459.09	
22-4016 Police Overtime	16,250.04	105,794.68	-89,544.64	15.36 %
22-4017 22-4017 Police OT Reimbursement		12,766.39	-12,766.39	
22-4018 Police-Employment Expense		1,767.65	-1,767.65	
22-4200 Police-Electrical Utilities	1,974.25	25,864.94	-23,890.69	7.63 %
22-4202 Police-Telephone		5,702.18	-5,702.18	
22-4203 Police-Cell / Wireless Services		22,482.63	-22,482.63	
22-4204 Police-Gas Utilities		1,534.37	-1,534.37	
22-4206 Police-Water Utilities		763.56	-763.56	
22-4208 Police-Sewer Utilities		1,299.17	-1,299.17	
22-4300 Police-Office Supplies		7,931.88	-7,931.88	
22-4304 Police-Copier & Printer Mtc		565.97	-565.97	
22-4306 Police-Department Supplies		4,910.21	-4,910.21	
22-4312 Police-Printing		84.17	-84.17	
22-4314 Police-Subscriptions	18,869.40	34,229.25	-15,359.85	55.13 %
22-4316 Police-Dues & Fees		1,432.38	-1,432.38	
22-4324 Police-Computer Software		3,524.50	-3,524.50	
22-4326 Police-Computer Hardware		257.86	-257.86	
22-4330 Police-Education & Training	1,480.00	18,384.25	-16,904.25	8.05 %
22-4332 Police-Travel		3,826.95	-3,826.95	
22-4400 Police-Contract Services	2,155.05	40,428.90	-38,273.85	5.33 %
22-4412 Police-Community Program		9,478.86	-9,478.86	
22-4420 Police-Jail Expense	10,010.00	76,957.56	-66,947.56	13.01 %
22-4500 Police-Repair & Maint Auto		59,157.37	-59,157.37	
22-4508 Police-Repair & MTC - Buildings		33,697.04	-33,697.04	
22-4509 Police-Canine		140.00	-140.00	
22-4514 Police-Firing Range		5,619.98	-5,619.98	
22-4520 Police-Fuel Expense - Auto		117,040.29	-117,040.29	
22-4601 Police-Investigations Expense	165.00	8,442.31	-8,277.31	1.95 %
22-6704 Police-Asset Purchase		3,486.87	-3,486.87	
22-8000 Budget Amendments		650,559.26	-650,559.26	
Total 22-4000 Police Exp	440,528.48	4,516,476.14	-4,075,947.66	9.75 %
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	4,012.72	4,012.72	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	12,500.00	50,000.00	-37,500.00	25.00 %
Total 23-4000 Civic Appropriation Expense	114,012.72	151,512.72	-37,500.00	75.25 %
24-4000 Redevelopment Authority				

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
24-4400 RDA - Annual Appropriation		125,000.00	-125,000.00	
Total 24-4000 Redevelopment Authority		125,000.00	-125,000.00	
26-4000 Fire Exp				
26-4001 Fire-Salaries & Wages	299,148.76	2,701,710.07	-2,402,561.31	11.07 %
26-4002 Fire-Payroll Taxes	22,100.99	200,088.56	-177,987.57	11.05 %
26-4004 Fire-Health Insurance	54,905.50	228,899.74	-173,994.24	23.99 %
26-4006 Fire-Retirement	22,265.75	187,612.81	-165,347.06	11.87 %
26-4012 Fire-Uniforms		50,000.00	-50,000.00	
26-4015 Fire-EE Life & Disability Ins	-58.49	10,597.54	-10,656.03	-0.55 %
26-4016 Fire Overtime	5,646.77	45,223.63	-39,576.86	12.49 %
26-4018 Fire-Employment Expense		1,169.06	-1,169.06	
26-4200 Fire-Electrical Utilities	2,202.73	25,253.35	-23,050.62	8.72 %
26-4202 Fire-Cell / Wireless Services		9,458.75	-9,458.75	
26-4203 Fire-Telephone		2,766.72	-2,766.72	
26-4204 Fire-Gas Utilities		15,509.26	-15,509.26	
26-4206 Fire-Water Utilities		1,642.22	-1,642.22	
26-4208 Fire-Sewer Utilites		1,481.98	-1,481.98	
26-4300 Fire-Office Supplies		495.19	-495.19	
26-4306 Fire-Department Supplies		17,963.64	-17,963.64	
26-4307 26-4307 Fire Pre Paid Legal	-263.40		-263.40	
26-4308 Fire-PR Advertising		84.17	-84.17	
26-4316 Fire-Dues & Fees		10,846.67	-10,846.67	
26-4324 Fire-Computer Software		22,794.89	-22,794.89	
26-4326 Fire-Computer Hardware		5,000.00	-5,000.00	
26-4330 Fire-Education & Training	-600.00	49,470.02	-50,070.02	-1.21 %
26-4332 Fire-Travel		7,792.85	-7,792.85	
26-4400 Fire-Contract Services	4,581.88	17,682.89	-13,101.01	25.91 %
26-4412 Fire-Community Programs		15,000.00	-15,000.00	
26-4500 Fire-Repair & Maint Auto	655.64	58,765.55	-58,109.91	1.12 %
26-4508 Fire-Repair & MTC - Building		60,759.78	-60,759.78	
26-4512 Fire-Repair & MTC - Comm Radio		369.78	-369.78	
26-4514 Fire-Repair & MTC-General		2,652.82	-2,652.82	
26-4520 Fire-Fuel Expense - Auto		28,806.62	-28,806.62	
26-4530 Fire-Department Tools		28,107.30	-28,107.30	
26-4540 Fire-Medical Supplies		33,150.99	-33,150.99	
26-4602 Fire-Rent - Fire Hydrants		21,806.77	-21,806.77	
26-4700 Fire-Council approval		4,314.64	-4,314.64	
26-6704 Fire-Asset Purchase		61,613.86	-61,613.86	
26-8000 Budget Amendments	13,185.00		13,185.00	
Total 26-4000 Fire Exp	423,771.13	3,928,892.12	-3,505,120.99	10.79 %
33-4000 Depot				
33-4200 Depot-Electrical Utilities	343.26	3,703.46	-3,360.20	9.27 %
33-4206 Depot-Water Utilities		215.90	-215.90	

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 33-4000 Depot	343.26	3,919.36	-3,576.10	8.76 %
34-4000 Visitor's Center				
34-4200 Visitor's Center-Electrical Utilities	175.98	1,783.33	-1,607.35	9.87 %
34-4202 Visitor's Center-Internet		1,174.75	-1,174.75	
34-4204 Visitor's Center-Gas Utilities		1,442.72	-1,442.72	
34-4206 Visitor's Center-Water Utilities		283.89	-283.89	
34-4208 Visitor's Center-Sewer Utilities		657.16	-657.16	
34-4400 Visitor's Center-Contract Services		541.73	-541.73	
34-4508 Visitor's Center-Repair & MTC - Building		812.94	-812.94	
Total 34-4000 Visitor's Center	175.98	6,696.52	-6,520.54	2.63 %
40-4000 Parks Exp				
40-4200 Parks-Electrical Utilities	6,928.88	79,618.31	-72,689.43	8.70 %
40-4202 Parks-Cell / Wireless Services		599.96	-599.96	
40-4203 Parks-Telephone		983.76	-983.76	
40-4204 Parks-Gas Utilities		3,641.92	-3,641.92	
40-4206 Parks-Water Utilites		9,992.79	-9,992.79	
40-4208 Parks-Sewer Utilites		2,034.95	-2,034.95	
40-4306 Parks-Department Supplies		8,223.27	-8,223.27	
40-4400 Parks-Contract Services		19,320.27	-19,320.27	
40-4414 Parks-Downtown Beautification	39.11	19,128.45	-19,089.34	0.20 %
40-4416 Parks-Tree Commission		300.00	-300.00	
40-4500 Parks-Repair & MTC - Auto		18.92	-18.92	
40-4508 Parks-Repair & MTC - Building	2,145.31	136,216.33	-134,071.02	1.57 %
40-4514 Parks-Repair & MTC - General		1,047.23	-1,047.23	
40-4516 Parks-Repair & MTC - Grounds		96,063.16	-96,063.16	
40-8000 Budget Amendments	46,434.53		46,434.53	
Total 40-4000 Parks Exp	55,547.83	377,189.32	-321,641.49	14.73 %
50-4000 Development Exp				
50-4001 Development-Salaries & Wages	41,278.79	375,868.78	-334,589.99	10.98 %
50-4002 Development-Payroll Taxes	3,090.51	28,693.50	-25,602.99	10.77 %
50-4004 Development-Health Insurance	10,297.25	11,010.56	-713.31	93.52 %
50-4006 Development-Retirement	3,205.58	18,943.56	-15,737.98	16.92 %
50-4012 Development-Uniforms		474.56	-474.56	
50-4015 Development-Ee Life & Disability Ins	-674.13	35.25	-709.38	-1,912.43 %
50-4016 Development Overtime	201.13	3,095.68	-2,894.55	6.50 %
50-4131 Development-Const. Ind. Craft Train		2,174.94	-2,174.94	
50-4200 Development-Electrical Utilities	186.66	3,034.69	-2,848.03	6.15 %
50-4202 Development-Telephone		1,945.45	-1,945.45	
50-4203 Development-Cell / Wireless Services		4,331.63	-4,331.63	
50-4206 Development-Water Utilities		215.90	-215.90	
50-4208 Development-Sewer Utilities		319.12	-319.12	
50-4300 Development-Office Supplies		5,924.48	-5,924.48	
50-4303 Development-Copier & Printer Mtc		895.30	-895.30	

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
50-4306 Development-Department Supplies		2,728.57	-2,728.57	
50-4316 Development-Dues & Fees		1,679.44	-1,679.44	
50-4324 Development-Computer Software		15,717.72	-15,717.72	
50-4326 Development-Computer Hardware		15,546.79	-15,546.79	
50-4330 Development-Education & Training	95.00	6,110.83	-6,015.83	1.55 %
50-4332 Development-Travel		3,890.79	-3,890.79	
50-4400 Development-Contract Services		4,722.44	-4,722.44	
50-4406 Development-Engineer Services	742.50	17,752.50	-17,010.00	4.18 %
50-4412 Development-Community Programs		164,135.72	-164,135.72	
50-4500 Development-Repair & Maint Auto		1,260.04	-1,260.04	
50-4520 Development-Fuel Expense - Auto		5,448.81	-5,448.81	
50-6500 Development-Taxes & Recording Fees		891.08	-891.08	
50-6702 Development - City Projects		1,750.00	-1,750.00	
50-6703 Unsafe Building Removal		1,750.00	-1,750.00	
Total 50-6702 Development - City Projects		3,500.00	-3,500.00	
Total 50-4000 Development Exp	58,423.29	700,348.13	-641,924.84	8.34 %
51-4000 Storm Water Exp				
51-4330 Storm Water - Educ & Training		582.76	-582.76	
51-4332 Storm Water - Travel		20.00	-20.00	
51-4400 Storm Water - Contract Svcs		21,845.00	-21,845.00	
51-4412 Storm Water - Community Programs	2,219.18	21,000.00	-18,780.82	10.57 %
51-4530 Storm Water - Dept Tools		100,256.72	-100,256.72	
Total 51-4000 Storm Water Exp	2,219.18	143,704.48	-141,485.30	1.54 %
70-4000 Library				
70-4001 Library-Salaries & Wages	31,914.63	286,417.54	-254,502.91	11.14 %
70-4002 Library-Payroll Taxes	2,407.82	21,841.95	-19,434.13	11.02 %
70-4004 Library-Health Insurance	7,008.75	21,947.63	-14,938.88	31.93 %
70-4006 Library-Retirement	2,077.52	16,195.88	-14,118.36	12.83 %
70-4015 Library-Ee Life & Disability Ins	-69.22		-69.22	
70-4016 Library Overtime	589.47	4,442.60	-3,853.13	13.27 %
70-4200 Library-Electrical Utilities	926.79	9,674.85	-8,748.06	9.58 %
70-4202 Library-Telephone	441.89	4,538.21	-4,096.32	9.74 %
70-4203 Library-Cell / Wireless Services		534.58	-534.58	
70-4204 Library-Gas Utilities		969.67	-969.67	
70-4206 Library-Water Utilities		192.99	-192.99	
70-4208 Library-Sewer Utilities		878.89	-878.89	
70-4300 Library-Office Supplies		2,060.26	-2,060.26	
70-4306 Library-Department Supplies		5,525.07	-5,525.07	
70-4308 Library-Pr Advertising	38.99	2,483.86	-2,444.87	1.57 %
70-4314 Library-Subscriptions		900.66	-900.66	
70-4316 Library-Dues & Fees		1,269.79	-1,269.79	
70-4318 Summer Reading Program		7,500.00	-7,500.00	
70-4326 Library-Computer Hardware		332.25	-332.25	

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
70-4330 Library-Education & Training		2,500.00	-2,500.00	
70-4332 Library-Travel		594.02	-594.02	
70-4350 Library-Books - Juvenile	934.02	5,074.87	-4,140.85	18.40 %
70-4352 Library-Books - Adult	935.05	6,700.19	-5,765.14	13.96 %
70-4354 Library-Audio/Video	1,531.92	20,000.00	-18,468.08	7.66 %
70-4356 Library-Jeff Co Library System	6,196.31	43,334.59	-37,138.28	14.30 %
70-4400 Library-Contract Services		661.29	-661.29	
70-4508 Library-Repair & MTC		7,762.42	-7,762.42	
70-4514 Library-Repair & MTC - General		723.91	-723.91	
70-4600 Library-Rent - Building	1,000.00	28,000.00	-27,000.00	3.57 %
Total 70-4000 Library	55,933.94	503,057.97	-447,124.03	11.12 %
80-4000 Streets				
80-4001 Streets-Salaries & Wages	60,837.08	589,782.62	-528,945.54	10.32 %
80-4002 Streets-Payroll Taxes	4,722.42	45,874.20	-41,151.78	10.29 %
80-4004 Streets-Health Insurance	7,957.00	48,545.70	-40,588.70	16.39 %
80-4006 Streets-Retirement	4,753.59	38,879.88	-34,126.29	12.23 %
80-4015 Streets-Ee Life & Disability Ins	-151.80	12,453.33	-12,605.13	-1.22 %
80-4016 Streets Overtime	2,544.19	22,708.81	-20,164.62	11.20 %
80-4018 Streets-Employment Expense		379.96	-379.96	
80-4200 Streets-Electrical Utilities	13,443.04	157,737.08	-144,294.04	8.52 %
80-4202 Streets-Telephone		662.12	-662.12	
80-4203 Streets-Cell / Wireless Services		2,818.39	-2,818.39	
80-4204 Streets-Gas Utilities		5,430.35	-5,430.35	
80-4206 Streets-Water Utilities		1,267.13	-1,267.13	
80-4208 Streets-Sewer Utilities		1,016.87	-1,016.87	
80-4304 Streets-Copier & Printer Mtc		135.46	-135.46	
80-4306 Streets-Department Supplies		23,622.16	-23,622.16	
80-4330 Streets-Education and Training		4,080.75	-4,080.75	
80-4400 Streets-Contract Services	31,125.00	226,460.42	-195,335.42	13.74 %
80-4406 Streets-Engineering Services	3,670.00	30,230.87	-26,560.87	12.14 %
80-4500 Streets-Repair & Maint Auto		24,551.17	-24,551.17	
80-4502 Streets-Repair & MTC - Road Heavy		50,928.80	-50,928.80	
80-4508 Streets-Repair & MTC - Building		6,899.96	-6,899.96	
80-4510 Streets-Repair & MTC - Streets	3,402.90	48,764.90	-45,362.00	6.98 %
80-4511 Street Light Maintenance		2,163.78	-2,163.78	
Total 80-4510 Streets-Repair & MTC - Streets	3,402.90	50,928.68	-47,525.78	6.68 %
80-4516 Streets-Repair & MTC - Grounds		1,595.12	-1,595.12	
80-4520 Streets-Fuel Expense - Auto	249.25	16,982.03	-16,732.78	1.47 %
80-4530 Streets-Department Tools		7,581.65	-7,581.65	
80-6702 Streets-City Projects		1,000,000.00	-1,000,000.00	
80-6704 Streets-Asset Purchase		100,000.00	-100,000.00	
Total 80-4000 Streets	132,552.67	2,471,553.51	-2,339,000.84	5.36 %
83-4000 Solid Waste Exp				

City of Leeds - General Fund

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
83-4210 Solid Waste-Disposal Fee		174,348.11	-174,348.11	
83-4300 Solid Waste-Department Supplies		1,947.82	-1,947.82	
83-4502 Solid Waste-Repair & MTC -Auto		30,969.98	-30,969.98	
83-4520 Solid Waste-Fuel Expense-Solid Waste	1,446.13	20,668.89	-19,222.76	7.00 %
Total 83-4000 Solid Waste Exp	1,446.13	227,934.80	-226,488.67	0.63 %
Total Expenses	\$2,504,105.85	\$27,847,574.24	\$ -25,343,468.39	8.99 %
NET OPERATING INCOME	\$ -378,550.94	\$724,098.55	\$ -1,102,649.49	-52.28 %
Other Expenses				
01-6000 Transfers				
01-6993 GF to PD Transfer	2,575.00		2,575.00	
01-6997 GF to Gas Tax Transfers	65,411.01		65,411.01	
01-6999 General Funds Transfers	-1,118,456.80		-1,118,456.80	
Total 01-6000 Transfers	-1,050,470.79		-1,050,470.79	
23-4006 23-4006 - Historical Society	25,000.00		25,000.00	
23-4007 23-4007 - Chamber of Commerce	50,000.00		50,000.00	
23-4009 23-4009 - Redevelopment Authority	125,000.00		125,000.00	
Total Other Expenses	\$ -850,470.79	\$0.00	\$ -850,470.79	0.00%
NET OTHER INCOME	\$850,470.79	\$0.00	\$850,470.79	0.00%
NET INCOME	\$471,919.85	\$724,098.55	\$ -252,178.70	65.17 %

City of Leeds - Debt Service

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
09-3008 OCCUPATIONAL TAX	338,010.80	2,500,000.00	-2,161,989.20	13.52 %
09-3399 GF to Debit Service Transfer		8,000,000.00	-8,000,000.00	
09-3904 INTEREST EARNED		17,000.00	-17,000.00	
09-3906 PEBA REIMBURSEMENT (SCHOOL)		450,000.00	-450,000.00	
Total Income	\$338,010.80	\$10,967,000.00	\$ -10,628,989.20	3.08 %
GROSS PROFIT	\$338,010.80	\$10,967,000.00	\$ -10,628,989.20	3.08 %
Expenses				
09-1392 2015 PEBA (due Apr/Sept)		411,100.00	-411,100.00	
09-1393 2016 PEBA (due Apr/Sept)		309,285.00	-309,285.00	
09-1394 2017 PEBA (due Apr/Sept)		3,495,213.76	-3,495,213.76	
09-4400 Tax Collection Fees	8,255.20	45,000.00	-36,744.80	18.34 %
09-4711 REFUND - OCCUPATIONAL TAXES	306.09		306.09	
09-6100 BOND FEES		4,000.00	-4,000.00	
09-6400 2020A GO Warrants (due Nov/May)	45,803.11	91,770.00	-45,966.89	49.91 %
09-6401 2020B GO Warrants (due Nov/May)	662,928.52	1,700,666.56	-1,037,738.04	38.98 %
09-6402 2020C GO Warrants (due monthly)		2,500,000.00	-2,500,000.00	
09-6500 2021A GO Warrants (due Nov/May)	43,553.13	57,260.50	-13,707.37	76.06 %
09-6501 2021B GO Warrants (due Nov/May)	1,270,330.60	1,042,540.00	227,790.60	121.85 %
19-6507 2017 GO School Warrants (due monthly)	145,147.52	950,000.00	-804,852.48	15.28 %
40-6300 2017B GO Warrants (due monthly)	11,914.59	160,000.00	-148,085.41	7.45 %
Total Expenses	\$2,188,238.76	\$10,766,835.82	\$ -8,578,597.06	20.32 %
NET OPERATING INCOME	\$ -1,850,227.96	\$200,164.18	\$ -2,050,392.14	-924.36 %
NET INCOME	\$ -1,850,227.96	\$200,164.18	\$ -2,050,392.14	-924.36 %