



CITY OF LEEDS, ALABAMA

REGULAR COUNCIL MEETING AGENDA

City Hall Annex - Meeting Room - 1412 9th St, Leeds, AL 35094

June 20, 2023 @ 6:00 PM

To view this meeting online:
<https://meet.goto.com/CityofLeeds>

CALL COUNCIL MEETING TO ORDER

ROLL CALL / INVOCATION / PLEDGE OF ALLEGIANCE

CUTOFF FOR PUBLIC COMMENT SIGN-UP

Anyone wishing to address the Council during the Public Comment section of the meeting must have completed their registration by this point in the meeting.

APPROVE COUNCIL MINUTES

- [1.](#) Minutes from May 01, 2023

REPORTS OF OFFICERS:

2. Mayor's Report: Mayor David Miller
3. Police Department: Chief Irwin
4. Fire Department: Chief Parsons
5. Municipal Court: Magistrate Roberts
- [6.](#) Development Services Department: City Administrator Watson
Over-time Reports
7. Public Works Department: Public Works Director Warren
- [8.](#) Social Services Department: Director Bryan
June 2023 Calendars

OLD BUSINESS:

NEW BUSINESS:

- [9.](#) Resolution 2023-05-04 (Carried over from the cancelled meeting - May 15, 2023): Consider Adoption and Ratification of March 2023 City Expenditures/Payables
- [10.](#) Resolution 2023-06-01 (Carried over from the cancelled meeting - June 05, 2023): Consider Approval ARPA Beneficiary Agreement for an equipped ambulance with Jefferson County
- [11.](#) Resolution 2023-06-02 (Carried over from the cancelled meeting - June 05, 2023): Consider Approval of Construction of Utility and Storage Area at Fire Station #2
- [12.](#) Resolution 2023-06-03: Consider Accepting FY2022 City Audit
- [13.](#) Resolution 2023-06-04: Cancel the Regularly Scheduled Meeting of July 3, 2023.
- [14.](#) Ordinance 2023-06-01: Consider a Six Month Extension of the Moratorium for New R-5 and R-6 Zoning Applications

PUBLIC COMMENTS

All comments are to be limited to 2 minutes

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.

If you wish to speak at this meeting, please use the following web address:
<https://www.cognitofrms.com/CityOfLeeds1/PublicParticipationSpeakersSignUpSheet>

QR code to sign up



File Attachments for Item:

- 1. Minutes from May 01, 2023



CITY OF LEEDS, ALABAMA

REGULAR COUNCIL MEETING MINUTES

City Hall Annex - Meeting Room - 1412 9th St, Leeds, AL 35094

May 01, 2023 @ 6:00 PM

CALL COUNCIL MEETING TO ORDER

Mayor David Miller called the meeting to order at 6:05 pm.

ROLL CALL / INVOCATION / PLEDGE OF ALLEGIANCE

PRESENT

- Mayor David Miller
- Council member Kenneth Washington
- Council member Eric Turner
- Council member Johnny Dutton
- Council member Angie Latta
- Council member Devoris Ragland-Pierce

INVOCATION

Council member Eric Turner

PLEDGE OF ALLEGIANCE

Mayor David Miller

CUTOFF FOR PUBLIC COMMENT SIGN-UP

APPROVE COUNCIL MINUTES

1. Minutes from April 17, 2023

Motion to approve Minutes from April 17, 2023 made by Council member Turner, Seconded by Council member Ragland-Pierce. Voting Yea: Mayor Miller, Council member Washington, Council member Turner, Council member Dutton, Council member Ragland-Pierce. Voting Abstaining: Council member Latta

REPORTS OF OFFICERS:

2. Mayor's Report: Mayor David Miller
Mayor Miller presented a check to Jesse Turner for the Leeds High School Track Team for their State meet.
3. Police Department: Chief Irwin

Chief Irwin reminded everyone of the Department awards ceremony on May 15, 2023 at 5:00 pm.

4. Fire Department: Chief Parsons

Chief Parsons stated that fire due notices were mailed for the Grand River South subdivision. Also, he reported that fire hydrant testing has been completed.

5. Municipal Court: Magistrate Roberts

Ms. Roberts handed out copies of April 2023 reports.

6. Development Services Department: City Administrator Watson

Absent

7. Public Works Department: Public Works Director Warren

No Report

8. Social Services Department: Director Bryan

The seniors will have a booth set up at this year's Creek Bank Festival.

OLD BUSINESS:

There was no Old Business.

NEW BUSINESS:

9. Resolution 2023-05-01: Consider Approving and Authorizing Budget Amendment for Fire Department Vehicle Purchase

Motion to approve Resolution 2023-05-01 made by Council member Dutton, Seconded by Council member Turner. Voting Yea: Mayor Miller, Council member Washington, Council member Turner, Council member Dutton, Council member Latta, Council member Ragland-Pierce

10. Resolution 2023-05-02: Consider Allowing City Fire Department to serve as EMS Clinical Training Location

Motion to approve Resolution 2023-05-02 made by Council member Turner, Seconded by Council member Ragland-Pierce. Voting Yea: Mayor Miller, Council member Washington, Council member Turner, Council member Dutton, Council member Latta, Council member Ragland-Pierce

11. Resolution 2023-05-03: Consider Adoption and Ratification of February 2023 City Expenditures/Payables

Motion to approve Resolution 2023-05-03 made by Council member Dutton, Seconded by Council member Turner. Voting Yea: Mayor Miller, Council member Washington, Council member Turner, Council member Dutton, Council member Latta, Council member Ragland-Pierce

12. Discussion of 1633 Moton Street

Ms. LaShonda White gave a summary of what had been done to the property to bring it into compliance. City Attorney Johnny Brunson stated that a hearing will be held on Wednesday, May 03, 2023 in Jefferson County Courthouse.

PUBLIC COMMENTS

No one signed up to speak.

ADJOURNMENT

Motion to adjourn made by Council member Turner, Seconded by Council member Ragland-Pierce. Voting Yea: Mayor Miller, Council member Washington, Council member Turner, Council member Dutton, Council member Latta, Council member Ragland-Pierce.

The meeting adjourned at 6:30 pm.

David Miller, Mayor

Attest:

Toushi Artbitelle, City Clerk

File Attachments for Item:

6. Development Services Department: City Administrator Watson
Over-time Reports

8

Department Hours- OT

From 04/18/23 to 05/01/23

Department	OT	FDC	Totals
	175:30	11:30	187:00
ADM-1	6:10		6:10
CRT-11	1:02		1:02
DEV-50	5:23		5:23
FIRE1-26		11:30	11:30
POL-22	122:56		122:56
STR-80	39:59		39:59

Department Hours- OT

From 05/02/23 to 05/15/23

Department	OT	FDC	Totals
	228:41	29:30	258:11
ADM-1	18:14		18:14
CRT-11	0:39		0:39
DEV-50	3:41		3:41
FIRE1-26	31:00	29:30	60:30
FIRE2-26	14:00		14:00
POL-22	130:19		130:19
STR-80	30:48		30:48

Department Hours- OT

From 05/16/23 to 05/29/23

Department	OT	COM	FDC	Totals
	241:44	0:41	21:00	263:25
ADM-1	7:59			7:59
CRT-11	0:44	0:41		1:25
FIRE1-26	121:00		4:00	125:00
FIRE2-26	2:00		17:00	19:00
POL-22	83:46			83:46
STR-80	26:15			26:15

Department Hours- OT

From 05/30/23 to 06/12/23

Department	OT	FDC	Totals
	289:48	36:30	326:18
ADM-1	5:30		5:30
CRT-11	7:37		7:37
DEV-50	3:23		3:23
FIRE1-26	42:00	34:00	76:00
FIRE2-26	25:00	2:30	27:30
POL-22	151:07		151:07
STR-80	55:11		55:11

File Attachments for Item:

- 8. Social Services Department: Director Bryan
June 2023 Calendars



Leeds Senior Center Newsletter

June, 2023

Welcome to the Leeds Senior Center!

The Center is a great environment of which to be a part. This brief newsletter is a handy reminder of our regularly scheduled activities with some specific events noted.

If you are checking us out for the first time, specific details include:

- The Center is open Monday thru Thursday, 10:00 am to 2:00 pm
- Lunch is served at 11:30 each day, and the cost is \$2 per person. **An RSVP for lunch is required 24 hours in advance**
- All activities at the Center are meant to be fun, enjoyable and optional
- Regular Activities include - Exercise led by Paul Zuckerman on Mondays and Wednesdays at 10:45; Bible study led by Pastor Chuck Kukul on Mondays at 12:15 (this month we will begin 1 and 2 Timothy); and Line Dancing on Wednesdays at 12:15
- Tuesday is game day - favorites include Dominos, Skip Bo, Sequence and BUNCO
- On Thursdays we have Art & Leisure. Art (painting and crafts), and games are on the schedule. **An RSVP for activities and lunch is always required on Thursdays**
- **Viva Health will be at the Center on Tuesday, June 13 - sponsoring Corn Hole Baseball**
- **The Center will be closed Monday, June 19, in honor of Juneteenth Day**
- **This month's birthday party is Thursday, June 22. RSVP is required**
- The telephone number for the Center is **205.699.0910**
- If you are joining us at the Center for the first time, please call 24 hours in advance to reserve a spot for lunch - **205.699.0910**

See you at the Center.

Audrey

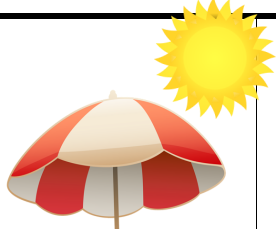



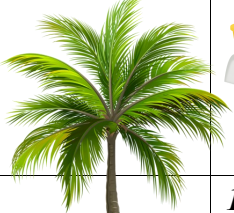




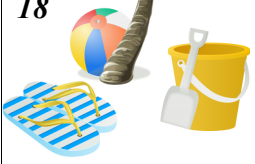





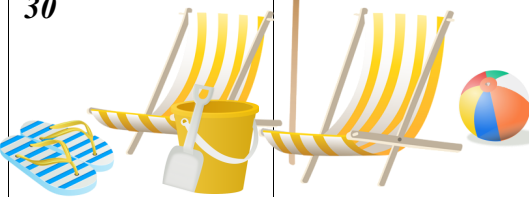




June 2023 ~ Senior Center

Monday ~ Thursday, 10:00 am to 2:00 pm

205.699.0910

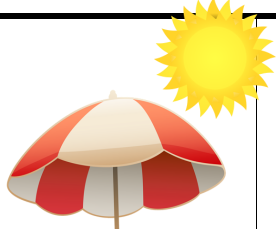



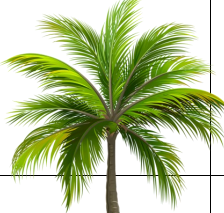




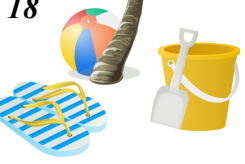





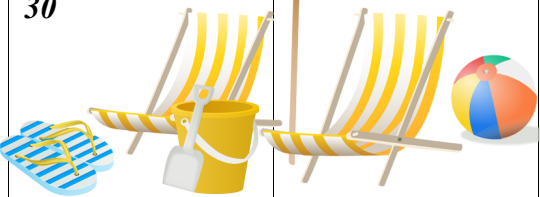
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				<i>1</i> Art with Karen Games Lunch (\$2)	<i>2</i> 	<i>3</i> 
	<i>5</i> Exercise 10:45 Lunch (\$2) Ice Cream Social Bible Study	<i>6</i> Game Day~ Lunch (\$2)	<i>7</i> Exercise 10:45 Lunch (\$2) Line Dancing @ 12:15	<i>8</i> Art and Leisure Lunch (\$2)	<i>9</i> 	<i>10</i> 
<i>11</i> 	<i>12</i> Exercise 10:45 Lunch (\$2) Bible Study	<i>13</i> Game Day~ Corn Hole by Viva Health Lunch (\$2)	<i>14</i> Exercise 10:45 Lunch (\$2) Line Dancing @ 12:15	<i>15</i> Art and Leisure Lunch (\$2)	<i>16</i> 	<i>17</i> 
<i>18</i> 	<i>19</i> Center Closed 	<i>20</i> Game Day~ Lunch (\$2)	<i>21</i> Exercise 10:45 Lunch (\$2) Line Dancing @ 12:15	<i>22</i>  Birthday Celebration	<i>23</i> 	<i>24</i> 
<i>25</i> 	<i>26</i> Exercise 10:45 Lunch (\$2) Bible Study	<i>27</i> Game Day~ Lunch (\$2)	<i>28</i> Exercise 10:45 Lunch (\$2) Line Dancing @ 12:15	<i>29</i> Art and Leisure Lunch (\$2)	<i>30</i> 	



June 2023 ~ Menu

Lunch ~ 11:30 am ~ \$2 per person

RSVP Required ~ 205.699.0910

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1 <i>Pepperoni Pita Pizza Pasta Salad Strawberry Trifle</i>	2 	3 
	5 <i>Shepherd's Pie Lima Beans Glazed Carrots Ice Cream Social</i>	6 <i>Pulled Pork Baked Potato Bar Goopy Cake</i>	7 <i>Hamburger Steak Mashed Potatoes Green Beans Lemon Pie</i>	8 <i>Chicken Tender Wrap Green Salad Choc. Chip Cake</i>	9 	10 
11 	12 <i>Hamburgers Baked Beans Hashbrown Cass Banana Pudding</i>	13 <i>Brunswick Stew Salad Rolls Strawberry Cake</i>	14 <i>Pulled Pork Steamed Broccoli Tom/Cuc Salad Chocolate Trifle</i>	15 <i>Sub Sandwich Chips Brownies</i>	16 	17 
18 	19 <i>Center Closed</i> 	20 <i>Hamburgers Chips Brownies</i>	21 <i>Bour. St Chicken Black-eyed peas Collard Greens Banana Pudding</i>	22  <i>Birthday Celebration</i>	23 	24 
25 	26 <i>Spaghetti Corn Zucchini Cherry Crisp</i>	27 <i>Chicken Tenders Green Salad Coconut Cream Pie</i>	28 <i>Rib Tips Mac & Cheese Fresh Fruit Peanut Butter Pie</i>	29 <i>Pulled Chicken Sandwich Chips Cookies</i>	30 	

File Attachments for Item:

9. Resolution 2023-05-04 (Carried over from the cancelled meeting - May 15, 2023):
Consider Adoption and Ratification of March 2023 City Expenditures/Payables

CITY OF LEEDS

RESOLUTION NO.: 2023-05-04

RESOLUTION IN ADOPTION AND RATIFICATION OF MONTHLY CITY PAYABLES/EXPENITURES

WHEREAS, although the Council approves a City budget and the related expenditures on an annual basis, the Council also has made it a practice to review and to ratify those expenditures; and

WHEREAS, in order to improve accountability and transparency, the Finance Committee has recommended that the review and ratification procedure occur on a monthly basis; and

WHEREAS, the City staff and the City Council has considered the attached monthly City expenditures and considers the approval and/or the ratification of those items to be just, authorized, and in the best interest of the City.

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

1. The Recitals above are true, correct and included herein as if fully set forth.
2. The attached list of City expenditures is hereby ratified and approved for the month ending March 31, 2023.
3. The Mayor and staff shall have the full authority to do those things, perform those functions, make such decisions, and to sign necessary documentation in order to carry out and fully complete the actions so authorized herein.

ADOPTED and APPROVED at a regular meeting of the City Council of the City of Leeds, Alabama on this the 20th day of June 2023.

CITY OF LEEDS, ALABAMA

David Miller, Mayor

Date

ATTEST: _____

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

Toushi Arbitelle, City Clerk

In my capacity as the City Clerk of the City of Leeds, hereby certify that the above Resolution was duly adopted by the City Council of the City of Leeds at a regular meeting held on the 20th day of June 2023.

City Clerk

City of Leeds-Debt Service

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
09-1392 2015 PEBA (due Apr/Sept)								
	Beginning Balance							3,125.00
03/15/2023	Bill	DS Apr 2023	No	3154-REGIONS CORPORATE TRUST-BI7362 (1080028189)	Leeds PEBA ED Facilities Revenue Bond Series 2015	Accounts Payable (A/P)	241,204.15	244,329.15
Total for 09-1392 2015 PEBA (due Apr/Sept)							\$241,204.15	
09-1393 2016 PEBA (due Apr/Sept)								
	Beginning Balance							3,025.00
03/15/2023	Bill	DS Apr 2023	No	3155-REGIONS CORPORATE TRUST-BI7497 (1080028303)	Leeds PEBA ED Facilities Revenue Bond Series 2016	Accounts Payable (A/P)	180,040.72	183,065.72
Total for 09-1393 2016 PEBA (due Apr/Sept)							\$180,040.72	
09-1394 2017 PEBA (due Apr/Sept)								
	Beginning Balance							3,025.00
03/15/2023	Bill	DS Apr 2023	No	3156-REGIONS CORPORATE TRUST-BI8276 (1080030675)	Leeds PEBA ED Facilities Revenue Bond Series 2017	Accounts Payable (A/P)	1,914,437.58	1,917,462.58
Total for 09-1394 2017 PEBA (due Apr/Sept)							\$1,914,437.58	
09-4400 Tax Collection Fees								
	Beginning Balance							17,878.54
03/01/2023	Sales Receipt	6823	No	Avenu Insights & Analytics	02/28/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	222.27	18,100.81
03/03/2023	Sales Receipt	6824	No	Avenu Insights & Analytics	03/02/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	329.85	18,430.66
03/08/2023	Sales Receipt	6825	No	Avenu Insights & Analytics	03/07/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	42.24	18,472.90
03/09/2023	Sales Receipt	6826	No	Avenu Insights & Analytics	03/08/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	23.56	18,496.46
03/10/2023	Sales Receipt	6827	No	Avenu Insights & Analytics	03/09/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	40.04	18,536.50
03/15/2023	Sales Receipt	6828	No	Avenu Insights & Analytics	03/14/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	53.73	18,590.23
03/17/2023	Sales Receipt	6829	No	Avenu Insights & Analytics	03/16/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	413.49	19,003.72
03/22/2023	Sales Receipt	6830	No	Avenu Insights & Analytics	03/21/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	141.54	19,145.26
03/23/2023	Sales Receipt	6831	No	Avenu Insights & Analytics	03/22/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	276.87	19,422.13
03/24/2023	Sales Receipt	6832	No	Avenu Insights & Analytics	03/23/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	13.85	19,435.98
03/27/2023	Sales Receipt	6833	No	Avenu Insights & Analytics	03/24/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	5.92	19,441.90
03/28/2023	Sales Receipt	6834	No	Avenu Insights & Analytics	03/27/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	1,643.39	21,085.29
03/29/2023	Sales Receipt	6835	No	Avenu Insights & Analytics	03/28/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	202.67	21,287.96
03/30/2023	Sales Receipt	6836	No	Avenu Insights & Analytics	03/29/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	8.26	21,296.22
03/31/2023	Sales Receipt	6837	No	Avenu Insights & Analytics	03/29/2023 Avenu Deduction-Admin Fees	09-1004 Debt Retirement-Millennial-3697	272.35	21,568.57
Total for 09-4400 Tax Collection Fees							\$3,690.03	
09-6100 BOND FEES								
03/22/2023	Bill	DS 61981	No	3043-DIGITAL ASSURANCE CERTIFICATION (DAC) LLC	Assured Guaranty Municipal Moody's Upgrade 03/18/2022	Accounts Payable (A/P)	250.00	250.00
Total for 09-6100 BOND FEES							\$250.00	
09-6200 2017A GO Warrants (due monthly)								
	Beginning Balance							115,430.94
03/15/2023	Bill	DS Mar 2023	No	3152-REGIONS CORPORATE TRUST (1041014383)	Leeds Gen'l Obligation Series 2017A Warrants: Mar 2023	Accounts Payable (A/P)	23,375.00	138,805.94
Total for 09-6200 2017A GO Warrants (due monthly)							\$23,375.00	
09-6400 2020A GO Warrants (due Nov/May)								
	Beginning Balance							47,534.88
Total for 09-6400 2020A GO Warrants (due Nov/May)								
09-6401 2020B GO Warrants (due Nov/May)								
	Beginning Balance							672,714.66
Total for 09-6401 2020B GO Warrants (due Nov/May)								
09-6402 2020C GO Warrants (due monthly)								
	Beginning Balance							76,742.75
03/15/2023	Bill	DS Mar 2023	No	United Bank	03/30/2023: Loan payment for \$2,700,000.00	Accounts Payable (A/P)	15,348.55	92,091.30
Total for 09-6402 2020C GO Warrants (due monthly)							\$15,348.55	
09-6500 2021A GO Warrants (due Nov/May)								
	Beginning Balance							38,762.18
Total for 09-6500 2021A GO Warrants (due Nov/May)								
09-6501 2021B GO Warrants (due Nov/May)								
	Beginning Balance							983,540.54
Total for 09-6501 2021B GO Warrants (due Nov/May)								
09-6502 2021C								
	Beginning Balance							2,350.00
Total for 09-6502 2021C								
19-6507 2017 GO School Warrants (due monthly)								

City of Leeds-Debt Service

Expense Detail

March 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
	Beginning Balance							347,439.97
03/15/2023	Bill	DS Mar 2023	No	68-REGIONS CORPORATE TRUST (1001001075)	Primary School Constr.- Long Term Debt: Mar 2023	Accounts Payable (A/P)	68,419.27	415,859.24
Total for 19-6507 2017 GO School Warrants (due monthly)							\$68,419.27	
40-6300 2017B GO Warrants (due monthly)								
	Beginning Balance							58,299.53
03/15/2023	Bill	DS Mar 2023	No	3153-REGIONS CORPORATE TRUST (1041014392)	Leeds Gen'l Obligation Series 2017B Warrants: Mar 2023	Accounts Payable (A/P)	11,722.92	70,022.45
Total for 40-6300 2017B GO Warrants (due monthly)							\$11,722.92	

City of Leeds-Gas Taxes

Expense Detail March 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
04-4000 Four Cent Expenses								
Beginning Balance								11.36
Total for 04-4000 Four Cent Expenses								
04-4400 Tax Collection Fees								
Beginning Balance								2,021.98
03/03/2023	Sales Receipt	1587	No	Avenu Insights & Analytics	03/02/2023 Avenu Deduction-Admin Fees	04-1118 Four Cent Cash:Four Cent-Servis 1st-4320	11.35	2,033.33
03/22/2023	Sales Receipt	1600	No	Avenu Insights & Analytics	03/21/2023 Avenu Deduction-Admin Fees	04-1118 Four Cent Cash:Four Cent-Servis 1st-4320	335.35	2,368.68
Total for 04-4400 Tax Collection Fees							\$346.70	
Total for 04-4000 Four Cent Expenses with subs							\$346.70	

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01-4000 Admin Exp						
01-4001 Salaries & Wages						
Beginning Balance						108,142.94
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	8,129.60	116,272.54
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	8,120.71	124,393.25
Total for 01-4001 Salaries & Wages					\$16,250.31	
01-4002 Payroll Taxes						
Beginning Balance						7,967.94
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	641.01	8,608.95
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	617.64	9,226.59
Total for 01-4002 Payroll Taxes					\$1,258.65	
01-4004 Admin Health Insurance						
Beginning Balance						9,216.00
03/01/2023	Expense	2601-LOCAL GOVERNMENT HEALTH INSURANCE BOARD	Health Ins - Mar 2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	3,453.00	12,669.00
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-418.00	12,251.00
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-418.00	11,833.00
Total for 01-4004 Admin Health Insurance					\$2,617.00	
01-4005 Retiree Health Insurance Prem.						
Beginning Balance						7,272.00
03/01/2023	Expense	2601-LOCAL GOVERNMENT HEALTH INSURANCE BOARD	Health Ins - Mar 2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	1,848.00	9,120.00
Total for 01-4005 Retiree Health Insurance Prem.					\$1,848.00	
01-4006 Retirement						
Beginning Balance						7,600.09
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 02-07-2023 to 02-20-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	693.77	8,293.86
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 01-24-2023 to 02-06-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	648.85	8,942.71
Total for 01-4006 Retirement					\$1,342.62	
01-4015 Admin-Admin-EE Life & Disability Ins						
Beginning Balance						-72.30
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-115.92	-188.22
03/15/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 03/24/2023-04/06/2023	00-2010 Accounts Payable	25.76	-162.46
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-115.92	-278.38
03/30/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 04/07/2023-04/20/2023	00-2010 Accounts Payable	25.76	-252.62
03/30/2023	Bill	GLOBE LIFE-LIBERTY NATIONAL DIVISION	Toushi Arbitelle & Marquette Willis	00-2010 Accounts Payable	120.40	-132.22
03/30/2023	Bill	New York Life Insurance	Toushi Arbitelle	00-2010 Accounts Payable	40.00	-92.22
Total for 01-4015 Admin-Admin-EE Life & Disability Ins					\$ -19.92	
01-4016 Admin - Overtime						
Beginning Balance						3,148.72
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	1,026.73	4,175.45
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	730.29	4,905.74
Total for 01-4016 Admin - Overtime					\$1,757.02	
01-4100 Insurance - General						
Beginning Balance						24,268.88

City of Leeds - General Fund

Expense Detail March 2023

DATE	TRANSACTION NAME TYPE	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 01-4100 Insurance - General					
01-4110 Workers Comp Insurance					
	Beginning Balance				163,075.00
Total for 01-4110 Workers Comp Insurance					
01-4112 Jeff Co Personnel Board					
	Beginning Balance				96,531.53
Total for 01-4112 Jeff Co Personnel Board					
01-4200 Electrical Utilities					
	Beginning Balance				5,960.43
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	67.05 6,027.48
03/30/2023	Bill	111-ALABAMA POWER	Buildings-Feb 2023	00-2010 Accounts Payable	1,110.72 7,138.20
				\$1,177.77	
Total for 01-4200 Electrical Utilities					
01-4201 Internet					
	Beginning Balance				21,068.00
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	4,847.00 25,915.00
				\$4,847.00	
Total for 01-4201 Internet					
01-4202 Telephone					
	Beginning Balance				716.82
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	179.98 896.80
				\$179.98	
Total for 01-4202 Telephone					
01-4203 Cell / Wireless Services					
	Beginning Balance				1,015.21
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	240.38 1,255.59
				\$240.38	
Total for 01-4203 Cell / Wireless Services					
01-4204 Gas Utilities					
	Beginning Balance				522.29
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	286.21 808.50
				\$286.21	
Total for 01-4204 Gas Utilities					
01-4206 Water Utilities					
	Beginning Balance				396.60
Total for 01-4206 Water Utilities					
01-4208 Sewer Utilities					
	Beginning Balance				485.37
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	85.94 571.31
				\$85.94	
Total for 01-4208 Sewer Utilities					
01-4212 Storm Water Fee					
	Beginning Balance				12.50
Total for 01-4212 Storm Water Fee					
01-4300 Office Supplies					
	Beginning Balance				589.41
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	115.22 704.63
03/27/2023	Expense	THRIVE OPERATIONS LLC	INV00189398, INV00189399, INV00189400, INV0018901, INV00189402, INV00189403, INV00189404, INV00189405, INV00189406 & INV00189407	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	12,917.75 13,622.38
				\$13,032.97	
Total for 01-4300 Office Supplies					
01-4302 Over Under Cash Account					
	Beginning Balance				-22.59
Total for 01-4302 Over Under Cash Account					
01-4304 Copier & Printer Mtc					
	Beginning Balance				705.65
Total for 01-4304 Copier & Printer Mtc					
01-4306 Department Supplies					
	Beginning Balance				1,387.36
03/02/2023	Expense	MILLENNIAL BANK-GENERAL FUND	Deposit slip order-0036	00-1024 General Fund Checking Accounts:Gen'l Fund-Millennial-0036	73.01 1,460.37
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	83.24 1,543.61
				\$156.25	
Total for 01-4306 Department Supplies					
01-4310 Legal Notices					
	Beginning Balance				413.00
03/30/2023	Bill	2239-ALABAMA MESSENGER	Legal ad for 2022 Employee Compensation list	00-2010 Accounts Payable	127.50 540.50

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 01-4310 Legal Notices					\$127.50	
01-4314 Subscriptions						
Beginning Balance						
						12,064.28
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	2,185.45	14,249.73
03/30/2023	Bill	1960-CivicPlus LLC	Municode Annual Self-Publishing software license renewal 05/01/2023 to 04/30/2024	00-2010 Accounts Payable	3,050.00	17,299.73
Total for 01-4314 Subscriptions					\$5,235.45	
01-4316 Dues & Fees						
Beginning Balance						
						30,866.34
03/02/2023	Check	AUTHORIZE.NET	Authorize.net billing fee-02/2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	30.00	30,896.34
03/02/2023	Check	GLOBALPAYMENTS	Globalpayments fee-02/2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	24.96	30,921.30
03/09/2023	Expense	Webb Payroll	Payroll 2/21/23 to 3/6/23 correction	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	215.50	31,136.80
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	427.30	31,564.10
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	135.10	31,699.20
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	433.05	32,132.25
03/30/2023	Expense	Webb Payroll	CC payroll: March 2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	223.25	32,355.50
03/31/2023	Check	BBVA/PNC Lockbox (expense)	Mar 2023 Analysis Service Charges-Lockbox	00-1028 General Fund Checking Accounts:PNC Lockbox-6915	250.71	32,606.21
03/31/2023	Check	ServisFirst	Sweep Charge-03/2023	00-1126 General Fund Checking Accounts:Sweep Acct-Servis 1st-4664	75.00	32,681.21
03/31/2023	Check	ServisFirst	PR Charge-03/2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	59.25	32,740.46
Total for 01-4316 Dues & Fees					\$1,874.12	
01-4320 Postage						
Beginning Balance						
						2,634.24
03/15/2023	Bill	PURCHASE POWER	03/07/2023 Postage	00-2010 Accounts Payable	25.00	2,659.24
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	127.74	2,786.98
Total for 01-4320 Postage					\$152.74	
01-4322 Computer Support						
Beginning Balance						
						500.00
Total for 01-4322 Computer Support						
01-4324 Computer Software						
Beginning Balance						
						5,680.26
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	1,425.81	7,106.07
Total for 01-4324 Computer Software					\$1,425.81	
01-4326 Computer Hardware						
Beginning Balance						
						3,916.51
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	590.90	4,507.41
Total for 01-4326 Computer Hardware					\$590.90	
01-4328 Server Support						
Beginning Balance						
						49,959.82
03/01/2023	Expense	THRIVE OPERATIONS LLC	INV00185215, INV00185218, INV00185219, INV00185222, INV00185224, INV00185225, INV00185226, INV00185227, INV00185230 & INV00185231	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	12,917.75	62,877.57
Total for 01-4328 Server Support					\$12,917.75	
01-4330 Education & Training						
Beginning Balance						
						1,500.00
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	368.40	1,868.40
Total for 01-4330 Education & Training					\$368.40	
01-4332 Travel						
Beginning Balance						
						33.45
Total for 01-4332 Travel						
01-4400 Contract Services						
Beginning Balance						
						115,212.06
03/01/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD	Deduction for Credit card fee	00-1114 General Fund Checking	71.23	115,283.29

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
		- 4304		Accounts:Gen'l Fund-Servis 1st-4304		
03/01/2023	Sales Receipt	Avenu Insights & Analytics	02/28/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking	936.56	116,219.85
				Accounts:Gen'l Fund-Servis 1st-4304		
03/02/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	30.76	116,250.61
				Accounts:Gen'l Fund-Servis 1st-4304		
03/03/2023	Sales Receipt	Avenu Insights & Analytics	03/02/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking	12.80	116,263.41
				Accounts:Gen'l Fund-Servis 1st-4304		
03/03/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	19.68	116,283.09
				Accounts:Gen'l Fund-Servis 1st-4304		
03/06/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	12.96	116,296.05
				Accounts:Gen'l Fund-Servis 1st-4304		
03/06/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	16.05	116,312.10
				Accounts:Gen'l Fund-Servis 1st-4304		
03/08/2023	Expense	390-GORRIE-REGAN AND ASSOCIATES	Monthly Brivo-Mar 2023	00-1114 General Fund Checking	596.40	116,908.50
				Accounts:Gen'l Fund-Servis 1st-4304		
03/08/2023	Sales Receipt	Avenu Insights & Analytics	3/07/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking	103.30	117,011.80
				Accounts:Gen'l Fund-Servis 1st-4304		
03/08/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	16.04	117,027.84
				Accounts:Gen'l Fund-Servis 1st-4304		
03/08/2023	Expense	390-GORRIE-REGAN AND ASSOCIATES	Monthly AOD-Feb 2023	00-1114 General Fund Checking	308.75	117,336.59
				Accounts:Gen'l Fund-Servis 1st-4304		
03/09/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	7.38	117,343.97
				Accounts:Gen'l Fund-Servis 1st-4304		
03/09/2023	Sales Receipt	Avenu Insights & Analytics	3/08/2023 Avenu Deduction	00-1114 General Fund Checking	94.64	117,438.61
				Accounts:Gen'l Fund-Servis 1st-4304		
03/10/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	27.64	117,466.25
				Accounts:Gen'l Fund-Servis 1st-4304		
03/10/2023	Sales Receipt	Avenu Insights & Analytics	3/09/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking	277.81	117,744.06
				Accounts:Gen'l Fund-Servis 1st-4304		
03/13/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	2.08	117,746.14
				Accounts:Gen'l Fund-Servis 1st-4304		
03/13/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	15.91	117,762.05
				Accounts:Gen'l Fund-Servis 1st-4304		
03/13/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	2.55	117,764.60
				Accounts:Gen'l Fund-Servis 1st-4304		
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	308.90	118,073.50
03/15/2023	Bill	2219-CAUBLE ELECTRICAL CONTRACTOR INC	2680.01 - Installed lamps @ Annex conference hallway	00-2010 Accounts Payable	107.92	118,181.42
03/15/2023	Bill	1184-EAS	Apr 2023 counseling services	00-2010 Accounts Payable	253.00	118,434.42
03/15/2023	Sales Receipt	Avenu Insights & Analytics	3/14/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking	225.78	118,660.20
				Accounts:Gen'l Fund-Servis 1st-4304		
03/15/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	16.61	118,676.81
				Accounts:Gen'l Fund-Servis 1st-4304		
03/16/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	6.05	118,682.86
				Accounts:Gen'l Fund-Servis 1st-4304		
03/17/2023	Sales Receipt	Avenu Insights & Analytics	3/16/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking	533.69	119,216.55
				Accounts:Gen'l Fund-Servis 1st-4304		
03/17/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	23.36	119,239.91
				Accounts:Gen'l Fund-Servis 1st-4304		
03/20/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	12.50	119,252.41
				Accounts:Gen'l Fund-Servis 1st-4304		
03/20/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	10.98	119,263.39
				Accounts:Gen'l Fund-Servis 1st-4304		
03/22/2023	Sales Receipt	Avenu Insights & Analytics	3/21/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking	808.97	120,072.36
				Accounts:Gen'l Fund-Servis 1st-4304		
03/22/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	25.19	120,097.55
				Accounts:Gen'l Fund-Servis 1st-4304		
03/23/2023	Sales Receipt	Avenu Insights & Analytics	03/22/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking	1,770.35	121,867.90
				Accounts:Gen'l Fund-Servis 1st-4304		
03/23/2023	Sales Receipt	Avenu Insights & Analytics	03/22/2023 Avenu Deduction-Audit Fees	00-1114 General Fund Checking	1,428.32	123,296.22
				Accounts:Gen'l Fund-Servis 1st-4304		
03/23/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	8.32	123,304.54
				Accounts:Gen'l Fund-Servis 1st-4304		
03/24/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	5.59	123,310.13
				Accounts:Gen'l Fund-Servis 1st-4304		
03/24/2023	Sales Receipt	Avenu Insights & Analytics	RDS Fee for Business License Cross Checking	00-1114 General Fund Checking	2,691.20	126,001.33
				Accounts:Gen'l Fund-Servis 1st-4304		
03/24/2023	Sales Receipt	Avenu Insights & Analytics	03/23/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking	300.84	126,302.17
				Accounts:Gen'l Fund-Servis 1st-4304		
03/27/2023	Sales Receipt	Avenu Insights & Analytics	03/24/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking	1,919.80	128,221.97
				Accounts:Gen'l Fund-Servis 1st-4304		
03/27/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	15.16	128,237.13
				Accounts:Gen'l Fund-Servis 1st-4304		
03/27/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	7.29	128,244.42
				Accounts:Gen'l Fund-Servis 1st-4304		
03/28/2023	Sales Receipt	Avenu Insights & Analytics	03/27/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking	265.38	128,509.80
				Accounts:Gen'l Fund-Servis 1st-4304		
03/29/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking	16.24	128,526.04
				Accounts:Gen'l Fund-Servis 1st-4304		

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
03/29/2023	Sales Receipt	Avenu Insights & Analytics	03/28/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	243.47	128,769.51
03/30/2023	Sales Receipt	Avenu Insights & Analytics	03/29/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	163.83	128,933.34
03/30/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	2.17	128,935.51
03/31/2023	Sales Receipt	Avenu Insights & Analytics	03/30/2023 Avenu Deduction-Admin Fees	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	101.35	129,036.86
03/31/2023	Sales Receipt	LEEDS DEVELOPMENT CREDIT CARD - 4304	Deduction for Credit card fee	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	18.08	129,054.94
Total for 01-4400 Contract Services					\$13,842.88	
01-4402 Attorney/Legal						
Beginning Balance						
03/15/2023	Bill	2823-BRUNSON, BARNETT & SHERRER PC	Attorney Fees - Feb 2023	00-2010 Accounts Payable	18,300.00	121,665.00
Total for 01-4402 Attorney/Legal					\$18,300.00	
01-4404 Auditing/Accounting						
Beginning Balance						
03/15/2023	Bill	CORK HILL & COMPANY LLC	Progress billing FY2022 audit	00-2010 Accounts Payable	17,500.00	38,205.00
03/30/2023	Bill	CORK HILL & COMPANY LLC	Progress billing FY2022 audit	00-2010 Accounts Payable	3,850.00	42,055.00
Total for 01-4404 Auditing/Accounting					\$21,350.00	
01-4406 Engineering Services						
Beginning Balance						
Total for 01-4406 Engineering Services						540.00
01-4500 Repair & Maint Auto						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	444.77	444.77
Total for 01-4500 Repair & Maint Auto					\$444.77	
01-4508 Repair & MTC - General						
Beginning Balance						
Total for 01-4508 Repair & MTC - General						17,034.60
01-4520 Fuel Expense - Auto						
Beginning Balance						
03/24/2023	Expense	1770-WEX BANK	Feb/Mar 2023-GF	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	47.29	425.92
Total for 01-4520 Fuel Expense - Auto					\$47.29	
01-4702 Economic Redevelopment						
Beginning Balance						
Total for 01-4702 Economic Redevelopment						21,700.00
01-4710 Misc Refund						
Beginning Balance						
03/01/2023	Sales Receipt	BUSINESS LICENSE CHECK - 4304	BL22-000255 2023 payment	00-1299 Undeposited Funds	-224.40	-120.40
03/09/2023	Sales Receipt	BUSINESS LICENSE CHECK - 4304	BLI21-000097 2023 payment (Liquor)	00-1299 Undeposited Funds	-556.07	-676.47
Total for 01-4710 Misc Refund					\$ -780.47	
01-4716 Sales Tax Rebates						
Beginning Balance						
03/30/2023	Bill	Buc-ee's, LTD	02-2023 Sales Tax Rebate	00-2010 Accounts Payable	96,768.18	785,977.39
03/30/2023	Bill	NEIGHBORS LEEDS LLC	02-2023 Sales Tax Rebate	00-2010 Accounts Payable	3,829.24	789,806.63
03/30/2023	Bill	2984-LEEDS VILLAGE ASSOCIATES, LLC	RAPHA Ministries Inc	00-2010 Accounts Payable	886.66	790,693.29
03/30/2023	Bill	2984-LEEDS VILLAGE ASSOCIATES, LLC	Beverly's Dance of Leeds	00-2010 Accounts Payable	24.87	790,718.16
Total for 01-4716 Sales Tax Rebates					\$101,508.95	
01-4999 Transfer Out - Debt Service						
Beginning Balance						
Total for 01-4999 Transfer Out - Debt Service						5,500,000.00
01-5000 Bank Error						
Beginning Balance						
Total for 01-5000 Bank Error						72,416.07
01-5011 City Prosecutor						
Beginning Balance						
03/30/2023	Bill	2120-BARNES & BARNES LAW FIRM PC	City Prosecutor	00-2010 Accounts Payable	3,708.33	22,249.98
Total for 01-5011 City Prosecutor					\$3,708.33	
01-5012 Appeals						

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
		Beginning Balance				1,125.00
Total for 01-5012 Appeals						
		01-7720 772 Grant Agreement				
		Beginning Balance				33,000.00
Total for 01-7720 772 Grant Agreement						
Total for 01-4000 Admin Exp					\$226,174.60	
		10-4000 Mayor				
		10-4100 Mayoral Discretionary Funds- Non-Budgeted				
		Beginning Balance				2,022.45
Total for 10-4100 Mayoral Discretionary Funds- Non-Budgeted						
		10-4203 Mayor-Cell/Wireless Services				
		Beginning Balance				654.91
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	162.79	817.70
Total for 10-4203 Mayor-Cell/Wireless Services						\$162.79
		10-4300 Mayor-Office Supplies				
		Beginning Balance				194.84
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	125.36	320.20
Total for 10-4300 Mayor-Office Supplies						\$125.36
		10-4412 Mayor-Public Relations				
		Beginning Balance				3,963.40
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	242.00	4,205.40
Total for 10-4412 Mayor-Public Relations						\$242.00
		10-6702 Mayor-City Projects				
		Beginning Balance				3,906.00
Total for 10-6702 Mayor-City Projects						
Total for 10-4000 Mayor					\$530.15	
		11-4000 Court Exp				
		11-4001 Court-Salaries & Wages				
		Beginning Balance				96,768.50
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	8,612.81	105,381.31
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	7,955.50	113,336.81
Total for 11-4001 Court-Salaries & Wages						\$16,568.31
		11-4002 Court-Payroll Taxes				
		Beginning Balance				7,078.44
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	643.99	7,722.43
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	582.86	8,305.29
Total for 11-4002 Court-Payroll Taxes						\$1,226.85
		11-4004 Court-Health Insurance				
		Beginning Balance				7,149.00
03/01/2023	Expense	2601-LOCAL GOVERNMENT HEALTH INSURANCE BOARD	Health Ins - Mar 2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	2,020.00	9,169.00
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-218.25	8,950.75
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-218.25	8,732.50
Total for 11-4004 Court-Health Insurance						\$1,583.50
		11-4006 Court-Retirement				
		Beginning Balance				4,447.95
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 01-24-2023 to 02-06-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	387.65	4,835.60
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 02-07-2023 to 02-20-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	344.11	5,179.71
Total for 11-4006 Court-Retirement						\$731.76

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
11-4015 Court-EE Life & Disability Ins						
Beginning Balance						-254.86
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-60.21	-315.07
03/15/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 03/24/2023-04/06/2023	00-2010 Accounts Payable	20.08	-294.99
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-60.21	-355.20
03/30/2023	Bill	GLOBE LIFE-LIBERTY NATIONAL DIVISION	Laura Roberts	00-2010 Accounts Payable	60.32	-294.88
03/30/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 04/07/2023-04/20/2023	00-2010 Accounts Payable	20.08	-274.80
Total for 11-4015 Court-EE Life & Disability Ins					\$ -19.94	
11-4016 Court - Overtime						
Beginning Balance						598.43
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	141.77	740.20
Total for 11-4016 Court - Overtime					\$141.77	
11-4200 Court-Electrical Utilities						
Beginning Balance						4,096.45
03/30/2023	Bill	111-ALABAMA POWER	Buildings-Feb 2023	00-2010 Accounts Payable	795.62	4,892.07
Total for 11-4200 Court-Electrical Utilities					\$795.62	
11-4202 Court-Telephone Expense						
Beginning Balance						469.40
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	119.19	588.59
Total for 11-4202 Court-Telephone Expense					\$119.19	
11-4203 Court-Cell / Wireless Services						
Beginning Balance						855.09
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	200.29	1,055.38
Total for 11-4203 Court-Cell / Wireless Services					\$200.29	
11-4204 Court-Gas Utilities						
Beginning Balance						173.27
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	124.76	298.03
Total for 11-4204 Court-Gas Utilities					\$124.76	
11-4206 Court-Water Utilities						
Beginning Balance						167.32
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	44.12	211.44
Total for 11-4206 Court-Water Utilities					\$44.12	
11-4208 Court-Sewer Utilities						
Beginning Balance						369.89
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	82.63	452.52
Total for 11-4208 Court-Sewer Utilities					\$82.63	
11-4304 Court-Copier & Printer Mtc						
Beginning Balance						220.68
Total for 11-4304 Court-Copier & Printer Mtc						
11-4314 Court-Subscriptions						
Beginning Balance						1,800.00
Total for 11-4314 Court-Subscriptions						
11-4316 Court-Dues & Fees						
Beginning Balance						1,847.34
03/09/2023	Expense	192A-City of Leeds Municipal Court- Corrections	Court Acct Fees-02/23	00-1032 Court Checking Accounts:Court Corrections-Regions-4342	413.75	2,261.09
Total for 11-4316 Court-Dues & Fees					\$413.75	
11-4324 Court-Computer Software						
Beginning Balance						2,400.00
Total for 11-4324 Court-Computer Software						
11-4330 Court-Education & Training						
Beginning Balance						250.00
03/15/2023	Bill	ALA JUDICIAL COLLEGE EDUCATION FUND (A.J.C.E.F.)	Registration fees for Regional Seminar - Laura Roberts	00-2010 Accounts Payable	210.00	460.00

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
03/15/2023	Bill	ALA JUDICIAL COLLEGE EDUCATION FUND (A.J.C.E.F.)	Registration fees for Regional Seminar - Denise M Dozier	00-2010 Accounts Payable	210.00	670.00
Total for 11-4330 Court-Education & Training					\$420.00	
11-4400 Court-Contract Services						
Beginning Balance						
						2,776.50
03/15/2023	Bill	3060-MELANIE NAVA	Mar 01, 03, 06, 08, 10, 13, 15 & 17, 2023 - Translation & Court Services	00-2010 Accounts Payable	802.50	3,579.00
Total for 11-4400 Court-Contract Services					\$802.50	
11-4500 Court-Repair & Maint Auto						
Beginning Balance						
						206.00
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	385.99	591.99
Total for 11-4500 Court-Repair & Maint Auto					\$385.99	
11-4520 Court-Fuel Expense - Auto						
Beginning Balance						
						364.49
03/24/2023	Expense	1770-WEX BANK	Feb/Mar 2023-GF	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	93.35	457.84
Total for 11-4520 Court-Fuel Expense - Auto					\$93.35	
11-5000 Court-Govt Agencies Monthly Report Fees						
Beginning Balance						
						84,095.93
03/15/2023	Bill	2041-PRESIDING CIRCUIT JUDGES' JUDICIAL ADMIN FUND-JEFF CO	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	397.92	84,493.85
03/15/2023	Bill	2042-PRESIDING CIRCUIT JUDGES' JUDICIAL ADMIN FUND-ST CLAIR CO	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	80.24	84,574.09
03/15/2023	Bill	2040-CIRCUIT CLERKS' JUDICIAL ADMIN FUND-ST CLAIR CO	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	80.24	84,654.33
03/15/2023	Bill	2038-CIRCUIT CLERKS' JUDICIAL ADMIN FUND-JEFFERSON CO	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	398.58	85,052.91
03/15/2023	Bill	3201-ALABAMA INTERLOCK INDIGENT FUND	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	102.00	85,154.91
03/15/2023	Bill	3200-HIGHWAY TRAFFIC SAFETY FUND	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	180.00	85,334.91
03/15/2023	Bill	2020A-STATE JUDICIAL ADMIN FUND	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	1,951.36	87,286.27
03/15/2023	Bill	95-ALABAMA CRIME VICTIMS COMPENSATION COMMISSION	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	736.00	88,022.27
03/15/2023	Bill	329-FINANCE DEPT-COMPTROLLER'S OFFICE	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	12,411.16	100,433.43
03/15/2023	Bill	BURDETTE LAW FIRM PC, THE	Public Defender - Feb 2023	00-2010 Accounts Payable	2,864.00	103,297.43
03/15/2023	Bill	109-ALABAMA PEACE OFFICERS' ANNUITY & BENEFIT FUND	Monthly Transfer - Feb 2023 - COURT	00-2010 Accounts Payable	1,069.00	104,366.43
03/15/2023	Bill	1201B-DISTRICT ATTORNEY SOLICITORS FUND	Solicitor Fund - Feb 2023	00-2010 Accounts Payable	2,394.00	106,760.43
03/15/2023	Bill	1201A-DISTRICT ATTORNEY SOLICITORS FUND	Bail Bond Fees - Feb 2023	00-2010 Accounts Payable	488.82	107,249.25
03/15/2023	Bill	1459B-DISTRICT ATTORNEY SOLICITORS FUND	Solicitor Fund - Feb 2023	00-2010 Accounts Payable	524.00	107,773.25
03/15/2023	Bill	1459A-DISTRICT ATTORNEY SOLICITORS FUND	Bail Bond Fees - Feb 2023	00-2010 Accounts Payable	188.53	107,961.78
03/15/2023	Bill	1404A-AMERICAN VILLAGE CITIZENSHIP TRUST FUND	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	201.00	108,162.78
Total for 11-5000 Court-Govt Agencies Monthly Report Fees					\$24,066.85	
11-5002 Court-Restitution						
Beginning Balance						
						2,475.00
03/15/2023	Bill	66-CITY OF LEEDS - GENERAL FUND	Restitution for MC21-0000878	00-2010 Accounts Payable	300.00	2,775.00
Total for 11-5002 Court-Restitution					\$300.00	
11-5008 Court-Magistrate Training						
Beginning Balance						
						142.00
Total for 11-5008 Court-Magistrate Training						
11-5010 Court-Municipal Judge						
Beginning Balance						
						16,041.65
03/30/2023	Bill	2119-STONE LAW FIRM	Municipal Judge-Mar 2023 R2021-07-12(A)	00-2010 Accounts Payable	3,208.33	19,249.98
Total for 11-5010 Court-Municipal Judge					\$3,208.33	
11-5060 Court-Driving School Expenses						
Beginning Balance						
						115.51
Total for 11-5060 Court-Driving School Expenses						
11-6998 Court to Court Transfer						
Beginning Balance						
						63,169.68
03/15/2023	Bill	2845a-City of Leeds Municipal Court-Defensive Driving School	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	150.00	63,319.68

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
03/15/2023	Bill	2021A-City of Leeds Municipal Court-Judicial Admin Fund	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	2,660.10	65,979.78
03/15/2023	Bill	192A-City of Leeds Municipal Court-Corrections	Monthly Transfer - Feb 2023	00-2010 Accounts Payable	11,166.82	77,146.60
03/15/2023	Bill	2985A-City of Leeds Municipal Court-Magistrate Training & Education Fund	Monthly Collections for Training/Education - Feb 2023	00-2010 Accounts Payable	349.50	77,496.10
Total for 11-6998 Court to Court Transfer					\$14,326.42	
11-6999 Court to GF Transfer						
Beginning Balance						
						75,716.35
03/15/2023	Bill	66-CITY OF LEEDS - GENERAL FUND	Fines, fees, jail fees, restitution - Feb 2023	00-2010 Accounts Payable	50,978.98	126,695.33
03/23/2023	Sales Receipt	LEEDS COURT COLLECTIONS	collections to Defensive driving school	00-1299 Undeposited Funds	-150.00	126,545.33
03/24/2023	Sales Receipt	LEEDS COURT COLLECTIONS	collections to 4304	00-1299 Undeposited Funds	-300.00	126,245.33
03/24/2023	Sales Receipt	LEEDS COURT COLLECTIONS	collections to 4304	00-1299 Undeposited Funds	-50,978.98	75,266.35
03/27/2023	Sales Receipt	LEEDS COURT COLLECTIONS	03-23-23	00-1299 Undeposited Funds	-11,166.82	64,099.53
03/27/2023	Sales Receipt	LEEDS COURT COLLECTIONS	Kathryn Burke St. Clair county Pre trail fees	00-1299 Undeposited Funds	-25.00	64,074.53
Total for 11-6999 Court to GF Transfer					\$ -	
					11,641.82	
11-8000 Budget Amendments						
Beginning Balance						
						430,350.36
03/14/2023	Bill	390-GORRIE-REGAN AND ASSOCIATES	New door system @ Civic Center (R2022-04-04 & R2022-07-10)	00-2010 Accounts Payable	20,657.89	451,008.25
03/15/2023	Bill	SOUTHEASTERN CONSTRUCTION PARTNERS LLC	R2022-04-04 & R2022-07-10: Court renovation @ Civic Center	00-2010 Accounts Payable	113,093.30	564,101.55
03/15/2023	Bill	HagerCo-LLC	R2022-04-04 & R2022-07-10: Court renovation @ Civic Center	00-2010 Accounts Payable	5,202.29	569,303.84
03/30/2023	Bill	HagerCo-LLC	R2022-04-04 & R2022-07-10: Court renovation @ Civic Center	00-2010 Accounts Payable	1,260.25	570,564.09
03/30/2023	Bill	SOUTHEASTERN CONSTRUCTION PARTNERS LLC	R2022-04-04 & R2022-07-10: Court renovation @ Civic Center	00-2010 Accounts Payable	38,451.00	609,015.09
Total for 11-8000 Budget Amendments					\$178,664.73	
Total for 11-4000 Court Exp					\$232,638.96	
12-4000 Cemetery Exp						
12-4300 Repurchase Cemetery Lots						
Beginning Balance						
						1,000.00
Total for 12-4300 Repurchase Cemetery Lots						
12-4306 Cemetery-Department Supplies						
Beginning Balance						
						831.86
Total for 12-4306 Cemetery-Department Supplies						
12-4400 Cemetery-Contract Services						
Beginning Balance						
						7,723.75
03/15/2023	Bill	JG SOUTHERN LLC	Cemetery contract: 03/11/2023	00-2010 Accounts Payable	1,400.00	9,123.75
03/15/2023	Bill	JG SOUTHERN LLC	Cemetery contract: 03/04/2023	00-2010 Accounts Payable	1,200.00	10,323.75
03/30/2023	Bill	JG SOUTHERN LLC	Cemeteries contract: 03/31/2023	00-2010 Accounts Payable	1,400.00	11,723.75
03/30/2023	Bill	JG SOUTHERN LLC	Cemetery contract: 03/24/2023	00-2010 Accounts Payable	1,400.00	13,123.75
03/30/2023	Bill	JG SOUTHERN LLC	Cemetery contract: 03/16/2023	00-2010 Accounts Payable	1,400.00	14,523.75
Total for 12-4400 Cemetery-Contract Services					\$6,800.00	
Total for 12-4000 Cemetery Exp					\$6,800.00	
13-4000 Council						
13-4001 Council-Salaries & Wages						
Beginning Balance						
						30,250.00
03/30/2023	Expense	Webb Payroll	CC payroll: March 2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	6,050.00	36,300.00
Total for 13-4001 Council-Salaries & Wages					\$6,050.00	
13-4002 Council-Payroll Taxes						
Beginning Balance						
						2,314.10
03/30/2023	Expense	Webb Payroll	CC payroll: March 2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	462.83	2,776.93
Total for 13-4002 Council-Payroll Taxes					\$462.83	
13-4203 Cell / Wireless Services-Council						
Beginning Balance						
						1,668.53
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	417.57	2,086.10
Total for 13-4203 Cell / Wireless Services-Council					\$417.57	
13-4412 Council-Community Programs						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	1,688.96	1,688.96
Total for 13-4412 Council-Community Programs					\$1,688.96	
Total for 13-4000 Council					\$8,619.36	
16-4000 Social Services						

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
16-4001 Social Services-Salaries & Wages						
Beginning Balance						31,153.75
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	2,782.40	33,936.15
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	2,782.40	36,718.55
Total for 16-4001 Social Services-Salaries & Wages					\$5,564.80	
16-4002 Payroll Taxes						
Beginning Balance						2,366.23
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	211.15	2,577.38
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	211.15	2,788.53
Total for 16-4002 Payroll Taxes					\$422.30	
16-4004 Social Services-Health Insurance						
Beginning Balance						2,091.00
03/01/2023	Expense	2601-LOCAL GOVERNMENT HEALTH INSURANCE BOARD	Health Ins - Mar 2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	587.00	2,678.00
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-18.50	2,659.50
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-18.50	2,641.00
Total for 16-4004 Social Services-Health Insurance					\$550.00	
16-4006 Social Services Retirement						
Beginning Balance						1,530.32
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 01-24-2023 to 02-06-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	139.12	1,669.44
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 02-07-2023 to 02-20-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	139.12	1,808.56
Total for 16-4006 Social Services Retirement					\$278.24	
16-4015 Social Services-EE Life & Disability Ins						
Beginning Balance						-189.87
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-31.45	-221.32
03/15/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 03/24/2023-04/06/2023	00-2010 Accounts Payable	11.33	-209.99
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-31.45	-241.44
03/30/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 04/07/2023-04/20/2023	00-2010 Accounts Payable	11.33	-230.11
Total for 16-4015 Social Services-EE Life & Disability Ins					\$ -40.24	
16-4202 Telephone						
Beginning Balance						125.46
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	31.48	156.94
Total for 16-4202 Telephone					\$31.48	
16-4203 Cell / Wireless Services						
Beginning Balance						212.71
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	53.15	265.86
Total for 16-4203 Cell / Wireless Services					\$53.15	
16-4306 Social Services-Department Supplies						
Beginning Balance						2,826.17
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	176.75	3,002.92
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	1,178.62	4,181.54
Total for 16-4306 Social Services-Department Supplies					\$1,355.37	
16-4400 Social Services-Contract Services						
Beginning Balance						25,255.85
03/15/2023	Bill	RUSTY'S BARBEQUE LLC	Senior Lunches: Feb 2023	00-2010 Accounts Payable	4,598.00	29,853.85
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	79.99	29,933.84
03/15/2023	Bill	2710-PAUL ZUCKERMAN	Exercise Classes - Feb 2023	00-2010 Accounts Payable	240.00	30,173.84
03/30/2023	Bill	RUSTY'S BARBEQUE LLC	Senior Lunches: Mar 2023	00-2010 Accounts Payable	6,412.50	36,586.34

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 16-4400 Social Services-Contract Services					\$11,330.49	
Total for 16-4000 Social Services					\$19,545.59	
19-4000 City Projects						
19-4300 RDA Payments to						
						Beginning Balance
						1,366.27
Total for 19-4300 RDA Payments to						
19-4400 RDA -Contract Services						
						Beginning Balance
						129,500.00
Total for 19-4400 RDA -Contract Services						
19-5000 Main Street Leeds						
						Beginning Balance
						25,000.00
03/30/2023	Bill	Main Street Leeds	R2022-09-06, R2022-10-04 & R2022-12-03 appropriation 3 of 4	00-2010 Accounts Payable	12,500.00	37,500.00
Total for 19-5000 Main Street Leeds					\$12,500.00	
19-6102 Parks & Paving-City Projects						
						Beginning Balance
						964,058.16
03/30/2023	Bill	Massey Asphalt Paving LLC	Leeds Streets 2022: Labor for paving projects (R2022-05-08 & R2022-07-04)	00-2010 Accounts Payable	33,471.33	997,529.49
Total for 19-6102 Parks & Paving-City Projects					\$33,471.33	
19-6701 Downtown Revitalization						
						Beginning Balance
						9,200.00
03/15/2023	Bill	389-GOODWYN, MILLS & CAWOOD LLC	CBHM220002-Leeds Downtown FY21 Revitalization	00-2010 Accounts Payable	9,200.00	18,400.00
Total for 19-6701 Downtown Revitalization					\$9,200.00	
Total for 19-4000 City Projects					\$55,171.33	
22-4000 Police Exp						
22-4001 Police-Salaries & Wages						
						Beginning Balance
						893,874.16
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	80,833.51	974,707.67
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	78,838.18	1,053,545.85
Total for 22-4001 Police-Salaries & Wages					\$159,671.69	
22-4002 Police-Payroll Taxes						
						Beginning Balance
						68,036.47
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	6,292.07	74,328.54
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	6,478.89	80,807.43
Total for 22-4002 Police-Payroll Taxes					\$12,770.96	
22-4004 Police-Health Insurance						
						Beginning Balance
						82,481.75
03/01/2023	Expense	2601-LOCAL GOVERNMENT HEALTH INSURANCE BOARD	Health Ins - Mar 2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	29,777.00	112,258.75
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-3,273.75	108,985.00
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-3,074.00	105,911.00
Total for 22-4004 Police-Health Insurance					\$23,429.25	
22-4006 Police-Retirement						
						Beginning Balance
						66,522.70
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 02-07-2023 to 02-20-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	5,814.28	72,336.98
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA-1: 02-07-2023 to 02-20-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	235.00	72,571.98
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 01-24-2023 to 02-06-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	5,939.14	78,511.12
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA-1: 01-24-2023 to 02-06-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	235.00	78,746.12

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 22-4006 Police-Retirement					\$12,223.42	
22-4012 Police-Uniforms						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	1,929.85	11,982.58
Total for 22-4012 Police-Uniforms					\$1,929.85	
22-4014 Police-Other Benefits						
Beginning Balance						
03/15/2023	Bill	109-ALABAMA PEACE OFFICERS' ANNUITY & BENEFIT FUND	Mar 2023 - PD	00-2010 Accounts Payable	810.00	4,350.00
Total for 22-4014 Police-Other Benefits					\$810.00	
22-4015 Police-EE Life & Disability Ins						
Beginning Balance						
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-724.85	-2,553.34
03/15/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 03/24/2023-04/06/2023	00-2010 Accounts Payable	228.75	-3,049.44
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-728.20	-3,777.64
03/30/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 04/07/2023-04/20/2023	00-2010 Accounts Payable	249.18	-3,528.46
03/30/2023	Bill	GLOBE LIFE-LIBERTY NATIONAL DIVISION	Cato, Hagan, Harrison, Kavli, Nelson, Palmer, Parsons, Thompson, Turnbloom & Waldrop	00-2010 Accounts Payable	217.16	-3,311.30
03/30/2023	Bill	New York Life Insurance	Paula Thomas	00-2010 Accounts Payable	54.00	-3,257.30
03/30/2023	Bill	COLONIAL LIFE PREMIUM PROCESSING	Jacob Turnbloom	00-2010 Accounts Payable	56.36	-3,200.94
Total for 22-4015 Police-EE Life & Disability Ins					\$ -647.60	
22-4016 Police Overtime						
Beginning Balance						
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	5,935.58	35,299.48
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	9,875.67	41,235.06
Total for 22-4016 Police Overtime					\$15,811.25	
22-4018 Police-Employment Expense						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	17.60	65.55
Total for 22-4018 Police-Employment Expense					\$17.60	
22-4200 Police-Electrical Utilities						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	512.91	6,143.60
03/30/2023	Bill	111-ALABAMA POWER	Buildings-Feb 2023	00-2010 Accounts Payable	795.63	6,656.51
Total for 22-4200 Police-Electrical Utilities					\$1,308.54	
22-4202 Police-Telephone						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	575.65	2,415.69
Total for 22-4202 Police-Telephone					\$575.65	
22-4203 Police-Cell / Wireless Services						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	1,900.59	9,307.10
Total for 22-4203 Police-Cell / Wireless Services					\$1,900.59	
22-4204 Police-Gas Utilities						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	133.52	206.14
Total for 22-4204 Police-Gas Utilities					\$133.52	
22-4206 Police-Water Utilities						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	44.13	167.34
Total for 22-4206 Police-Water Utilities					\$44.13	
22-4208 Police-Sewer Utilities						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	82.64	369.94
Total for 22-4208 Police-Sewer Utilities					\$82.64	

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
22-4300 Police-Office Supplies						
Beginning Balance						2,415.11
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	771.83	3,186.94
03/30/2023	Bill	94-ALABAMA CORRECTIONAL INDUSTRIES	Tow Away Stickers	00-2010 Accounts Payable	230.00	3,416.94
Total for 22-4300 Police-Office Supplies					\$1,001.83	
22-4304 Police-Copier & Printer Mtc						
Beginning Balance						306.26
Total for 22-4304 Police-Copier & Printer Mtc						
22-4306 Police-Department Supplies						
Beginning Balance						1,902.01
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	600.00	2,502.01
Total for 22-4306 Police-Department Supplies					\$600.00	
22-4314 Police-Subscriptions						
Beginning Balance						5,905.88
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	356.22	6,262.10
Total for 22-4314 Police-Subscriptions					\$356.22	
22-4316 Police-Dues & Fees						
Beginning Balance						50.00
Total for 22-4316 Police-Dues & Fees						
22-4324 Police-Computer Software						
Beginning Balance						18.99
Total for 22-4324 Police-Computer Software						
22-4326 Police-Computer Hardware						
Beginning Balance						538.07
Total for 22-4326 Police-Computer Hardware						
22-4330 Police-Education & Training						
Beginning Balance						7,932.55
03/15/2023	Bill	DARE Officers Assoc of MS (DOAM)	2023 MS/AL DARE Training Conference (July 19-20, 2023)	00-2010 Accounts Payable	99.00	8,031.55
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	4,015.60	12,047.15
Total for 22-4330 Police-Education & Training					\$4,114.60	
22-4332 Police-Travel						
Beginning Balance						707.60
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	241.61	949.21
Total for 22-4332 Police-Travel					\$241.61	
22-4400 Police-Contract Services						
Beginning Balance						16,456.39
03/15/2023	Bill	2625 - GREATER BIRMINGHAM HUMANE SOCIETY	Animal Control - Feb 2023	00-2010 Accounts Payable	4,251.38	20,707.77
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	307.00	21,014.77
Total for 22-4400 Police-Contract Services					\$4,558.38	
22-4412 Police-Community Program						
Beginning Balance						1,422.38
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	723.51	2,145.89
Total for 22-4412 Police-Community Program					\$723.51	
22-4420 Police-Jail Expense						
Beginning Balance						34,567.00
03/15/2023	Bill	City of Trussville	Inmates: Feb 2023	00-2010 Accounts Payable	4,896.00	39,463.00
Total for 22-4420 Police-Jail Expense					\$4,896.00	
22-4500 Police-Repair & Maint Auto						
Beginning Balance						16,228.11
03/15/2023	Bill	ALABAMA DEPT OF REVENUE	2009 Toyota Camry 4T1BE46K09U378413	00-2010 Accounts Payable	24.25	16,252.36
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	2,717.60	18,969.96
03/30/2023	Bill	Murray's Garage Inc	2020 Dodge Charger 2C3CDXAGXLH123959	00-2010 Accounts Payable	8,712.90	27,682.86
03/30/2023	Bill	Murray's Garage Inc	2020 Dodge Charger 2C3CDXAG9LH126108	00-2010 Accounts Payable	7,529.95	35,212.81
03/30/2023	Bill	Murray's Garage Inc	2017 Dodge Charger 2C3CDXAG4HH632145	00-2010 Accounts Payable	5,348.25	40,561.06
03/30/2023	Bill	MOBILE COMMUNICATIONS AMERICA INC	PD Unit 2011 lightbar	00-2010 Accounts Payable	80.00	40,641.06
Total for 22-4500 Police-Repair & Maint Auto					\$24,412.95	
22-4508 Police-Repair & MTC - Buildings						
Beginning Balance						2,204.43

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Balance						
03/30/2023	Bill	692-MICHAEL JOINER PLUMBING SERVICES INC	08/29/2022: Installed bottle filler	00-2010 Accounts Payable	1,376.00	3,580.43
Total for 22-4508 Police-Repair & MTC - Buildings					\$1,376.00	
22-4514 Police-Firing Range						
Beginning Balance						
Total for 22-4514 Police-Firing Range						19.58
22-4520 Police-Fuel Expense - Auto						
Beginning Balance						
03/24/2023	Expense	1770-WEX BANK	Feb/Mar 2023-GF	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	8,506.47	48,233.87
Total for 22-4520 Police-Fuel Expense - Auto					\$8,506.47	
22-4600 Police-Purchases from Confiscated Funds						
Beginning Balance						
03/15/2023	Bill	APB Consulting Solutions LLC	G.L.O.V.E. safety equipment (R2023-03-02)	00-2010 Accounts Payable	22,297.62	63,940.59
Total for 22-4600 Police-Purchases from Confiscated Funds					\$22,297.62	
22-6704 Police-Asset Purchase						
Beginning Balance						
Total for 22-6704 Police-Asset Purchase						718.28
22-8000 Budget Amendments						
Beginning Balance						
03/15/2023	Bill	HagerCo-LLC	Engineering for Police Station roof repair (R2023-01-04)	00-2010 Accounts Payable	7,428.60	11,804.60
03/30/2023	Bill	SOUTHEASTERN CONSTRUCTION PARTNERS LLC	R2023-01-04: Roof repair to Police Department	00-2010 Accounts Payable	74,286.00	86,090.60
03/30/2023	Bill	HagerCo-LLC	R2023-01-04: Roof repair to Police Department	00-2010 Accounts Payable	4,457.16	90,547.76
Total for 22-8000 Budget Amendments					\$86,171.76	
Total for 22-4000 Police Exp					\$389,318.44	
26-4000 Fire Exp						
26-4001 Fire-Salaries & Wages						
Beginning Balance						
03/09/2023	Expense	Webb Payroll	Blount's repayment plan for salary overpayment	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-102.57	846,604.73
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	77,112.70	923,717.43
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	75,031.83	998,749.26
03/23/2023	Expense	Webb Payroll	Blount's repayment plan for salary overpayment	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-102.57	998,646.69
Total for 26-4001 Fire-Salaries & Wages					\$151,939.39	
26-4002 Fire-Payroll Taxes						
Beginning Balance						
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	5,912.84	68,935.21
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	5,513.72	74,448.93
Total for 26-4002 Fire-Payroll Taxes					\$11,426.56	
26-4004 Fire-Health Insurance						
Beginning Balance						
03/01/2023	Expense	2601-LOCAL GOVERNMENT HEALTH INSURANCE BOARD	Health Ins - Mar 2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	33,742.00	122,292.60
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-3,436.50	118,856.10
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-3,436.50	115,419.60
Total for 26-4004 Fire-Health Insurance					\$26,869.00	
26-4006 Fire-Retirement						
Beginning Balance						
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA-1: 01-24-2023 to 02-06-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	475.00	67,271.93

City of Leeds - General Fund

Expense Detail March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 01-24-2023 to 02-06-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	5,264.77	72,536.70
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA-1: 02-07-2023 to 02-20-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	475.00	73,011.70
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 02-07-2023 to 02-20-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	5,452.57	78,464.27
Total for 26-4006 Fire-Retirement					\$11,667.34	
26-4012 Fire-Uniforms						
Beginning Balance						12,842.70
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	595.00	13,437.70
Total for 26-4012 Fire-Uniforms					\$595.00	
26-4015 Fire-EE Life & Disability Ins						
Beginning Balance						6,139.81
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-755.32	5,384.49
03/15/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 03/24/2023-04/06/2023	00-2010 Accounts Payable	265.25	5,649.74
03/15/2023	Bill	90-AFLAC	L Blount, J Cain, J Davis, M Green, C Hannah, J Holcombe, M Howard, B Johnson, D Kearns, J Moman, P Puccio & C Williams	00-2010 Accounts Payable	928.40	6,578.14
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-755.32	5,822.82
03/30/2023	Bill	GLOBE LIFE-LIBERTY NATIONAL DIVISION	Sims, Templeton & C Williams	00-2010 Accounts Payable	118.88	5,941.70
03/30/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 04/07/2023-04/20/2023	00-2010 Accounts Payable	265.25	6,206.95
03/30/2023	Bill	COLONIAL LIFE PREMIUM PROCESSING	Micah Green, Dunn Mizell & Kyle Shell	00-2010 Accounts Payable	157.18	6,364.13
Total for 26-4015 Fire-EE Life & Disability Ins					\$224.32	
26-4016 Fire Overtime						
Beginning Balance						17,985.76
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	4,632.83	22,618.59
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	1,496.09	24,114.68
Total for 26-4016 Fire Overtime					\$6,128.92	
26-4018 Fire-Employment Expense						
Beginning Balance						418.47
Total for 26-4018 Fire-Employment Expense						
26-4200 Fire-Electrical Utilities						
Beginning Balance						8,733.84
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	54.57	8,788.41
03/30/2023	Bill	111-ALABAMA POWER	Buildings-Feb 2023	00-2010 Accounts Payable	1,659.86	10,448.27
Total for 26-4200 Fire-Electrical Utilities					\$1,714.43	
26-4202 Fire-Cell / Wireless Services						
Beginning Balance						3,518.19
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	807.17	4,325.36
Total for 26-4202 Fire-Cell / Wireless Services					\$807.17	
26-4203 Fire-Telephone						
Beginning Balance						921.38
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	181.54	1,102.92
Total for 26-4203 Fire-Telephone					\$181.54	
26-4204 Fire-Gas Utilities						
Beginning Balance						7,100.55
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	4,297.11	11,397.66
Total for 26-4204 Fire-Gas Utilities					\$4,297.11	
26-4206 Fire-Water Utilities						
Beginning Balance						626.80
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	108.98	735.78
Total for 26-4206 Fire-Water Utilities					\$108.98	
26-4208 Fire-Sewer Utilites						
Beginning Balance						618.55

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	140.76	759.31
Total for 26-4208 Fire-Sewer Utilities					\$140.76	
26-4300 Fire-Office Supplies						
Beginning Balance						
Total for 26-4300 Fire-Office Supplies						431.78
26-4306 Fire-Department Supplies						
Beginning Balance						
Total for 26-4306 Fire-Department Supplies						5,554.21
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	127.92	5,682.13
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	340.38	6,022.51
Total for 26-4306 Fire-Department Supplies					\$468.30	
26-4316 Fire-Dues & Fees						
Beginning Balance						
Total for 26-4316 Fire-Dues & Fees						823.48
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	240.00	1,063.48
Total for 26-4316 Fire-Dues & Fees					\$240.00	
26-4324 Fire-Computer Software						
Beginning Balance						
Total for 26-4324 Fire-Computer Software						21,795.21
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	108.99	21,904.20
Total for 26-4324 Fire-Computer Software					\$108.99	
26-4326 Fire-Computer Hardware						
Beginning Balance						
Total for 26-4326 Fire-Computer Hardware						2,180.35
26-4330 Fire-Education & Training						
Beginning Balance						
Total for 26-4330 Fire-Education & Training						23,756.30
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	1,783.97	25,540.27
03/30/2023	Bill	Jordan West	Reimbursement for EMT-Basic	00-2010 Accounts Payable	2,168.00	27,708.27
Total for 26-4330 Fire-Education & Training					\$3,951.97	
26-4332 Fire-Travel						
Beginning Balance						
Total for 26-4332 Fire-Travel						378.19
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	52.00	430.19
Total for 26-4332 Fire-Travel					\$52.00	
26-4400 Fire-Contract Services						
Beginning Balance						
Total for 26-4400 Fire-Contract Services						795.18
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	131.00	926.18
Total for 26-4400 Fire-Contract Services					\$131.00	
26-4412 Fire-Community Programs						
Beginning Balance						
Total for 26-4412 Fire-Community Programs						697.18
26-4500 Fire-Repair & Maint Auto						
Beginning Balance						
Total for 26-4500 Fire-Repair & Maint Auto						31,080.72
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	3,062.06	34,142.78
Total for 26-4500 Fire-Repair & Maint Auto					\$3,062.06	
26-4508 Fire-Repair & MTC - Building						
Beginning Balance						
Total for 26-4508 Fire-Repair & MTC - Building						4,273.12
26-4514 Fire-Repair & MTC-General						
Beginning Balance						
Total for 26-4514 Fire-Repair & MTC-General						100.00
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	13.99	113.99
Total for 26-4514 Fire-Repair & MTC-General					\$13.99	
26-4520 Fire-Fuel Expense - Auto						
Beginning Balance						
Total for 26-4520 Fire-Fuel Expense - Auto						12,481.74
03/24/2023	Expense	1770-WEX BANK	Feb/Mar 2023-GF	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	2,429.02	14,910.76
Total for 26-4520 Fire-Fuel Expense - Auto					\$2,429.02	
26-4540 Fire-Medical Supplies						
Beginning Balance						
Total for 26-4540 Fire-Medical Supplies						19,301.26
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	2,140.36	21,441.62
03/15/2023	Bill	965-St Vincents East	03/02/2023 Invoice 25-00	00-2010 Accounts Payable	1,778.75	23,220.37
Total for 26-4540 Fire-Medical Supplies					\$3,919.11	
26-4602 Fire-Rent - Fire Hydrants						
Beginning Balance						
Total for 26-4602 Fire-Rent - Fire Hydrants						8,487.44

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
						Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	142.53	8,629.97
Total for 26-4602 Fire-Rent - Fire Hydrants					\$142.53	
						26-6704 Fire-Asset Purchase
						Beginning Balance
Total for 26-6704 Fire-Asset Purchase						10,697.68
						26-8000 Budget Amendments
						Beginning Balance
Total for 26-8000 Budget Amendments						40,127.62
Total for 26-4000 Fire Exp					\$230,619.49	
						33-4000 Depot
						33-4200 Depot-Electrical Utilities
						Beginning Balance
03/30/2023	Bill	111-ALABAMA POWER	Buildings-Feb 2023	00-2010 Accounts Payable	231.03	1,918.86
Total for 33-4200 Depot-Electrical Utilities					\$231.03	
						33-4206 Depot-Water Utilities
						Beginning Balance
Total for 33-4206 Depot-Water Utilities						57.27
						33-4508 Depot-Repair & MTC - Building
						Beginning Balance
Total for 33-4508 Depot-Repair & MTC - Building						79.03
Total for 33-4000 Depot					\$231.03	
						34-4000 Visitor's Center
						34-4200 Visitor's Center-Electrical Utilities
						Beginning Balance
03/30/2023	Bill	111-ALABAMA POWER	Buildings-Feb 2023	00-2010 Accounts Payable	62.29	574.39
Total for 34-4200 Visitor's Center-Electrical Utilities					\$62.29	
						34-4202 Visitor's Center-Internet
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	114.97	689.82
Total for 34-4202 Visitor's Center-Internet					\$114.97	
						34-4204 Visitor's Center-Gas Utilities
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	323.46	1,000.09
Total for 34-4204 Visitor's Center-Gas Utilities					\$323.46	
						34-4206 Visitor's Center-Water Utilities
						Beginning Balance
Total for 34-4206 Visitor's Center-Water Utilities						224.14
						34-4208 Visitor's Center-Sewer Utilities
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	476.32	748.92
Total for 34-4208 Visitor's Center-Sewer Utilities					\$476.32	
Total for 34-4000 Visitor's Center					\$977.04	
						40-4000 Parks Exp
						40-4200 Parks-Electrical Utilities
						Beginning Balance
03/30/2023	Bill	111-ALABAMA POWER	Buildings-Feb 2023	00-2010 Accounts Payable	6,702.86	38,730.82
Total for 40-4200 Parks-Electrical Utilities					\$6,702.86	
						40-4202 Parks-Cell / Wireless Services
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	59.24	295.28
Total for 40-4202 Parks-Cell / Wireless Services					\$59.24	
						40-4204 Parks-Gas Utilities
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	968.96	2,422.53
Total for 40-4204 Parks-Gas Utilities					\$968.96	
						40-4206 Parks-Water Utilites
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	311.29	3,081.32

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 40-4206 Parks-Water Utilites					\$311.29	
40-4208 Parks-Sewer Utilites						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	74.52	818.08
Total for 40-4208 Parks-Sewer Utilites					\$74.52	
40-4306 Parks-Department Supplies						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	58.96	616.58
Total for 40-4306 Parks-Department Supplies					\$58.96	
40-4400 Parks-Contract Services						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	1,652.16	9,029.00
03/30/2023	Bill	2219-CAUBLE ELECTRICAL CONTRACTOR INC	2683.01 - Moton Park light pole	00-2010 Accounts Payable	225.97	9,254.97
Total for 40-4400 Parks-Contract Services					\$1,878.13	
40-4412 Parks-Community Programs						
Beginning Balance						
Total for 40-4412 Parks-Community Programs						50,000.00
40-4414 Parks-Downtown Beautification						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	30.00	3,782.85
03/30/2023	Bill	111-ALABAMA POWER	Buildings-Feb 2023	00-2010 Accounts Payable	35.43	3,818.28
Total for 40-4414 Parks-Downtown Beautification					\$65.43	
40-4508 Parks-Repair & MTC - Building						
Beginning Balance						
03/30/2023	Bill	2219-CAUBLE ELECTRICAL CONTRACTOR INC	2684.01 - Leeds Outreach	00-2010 Accounts Payable	2,103.43	3,083.33
03/30/2023	Bill	2219-CAUBLE ELECTRICAL CONTRACTOR INC	2685.01 - Leeds Outreach	00-2010 Accounts Payable	152.45	3,235.78
03/30/2023	Bill	2219-CAUBLE ELECTRICAL CONTRACTOR INC	2682.01 - Leeds Outreach	00-2010 Accounts Payable	3,847.90	7,083.68
Total for 40-4508 Parks-Repair & MTC - Building					\$6,103.78	
40-4516 Parks-Repair & MTC - Grounds						
Beginning Balance						
Total for 40-4516 Parks-Repair & MTC - Grounds						10,010.44
40-8000 Budget Amendments						
Beginning Balance						
Total for 40-8000 Budget Amendments						45,000.00
Total for 40-4000 Parks Exp					\$16,223.17	
50-4000 Development Exp						
50-4001 Development-Salaries & Wages						
Beginning Balance						
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	11,851.20	141,258.55
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	11,806.83	153,065.38
Total for 50-4001 Development-Salaries & Wages					\$23,658.03	
50-4002 Development-Payroll Taxes						
Beginning Balance						
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	893.70	10,705.67
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	879.15	11,584.82
Total for 50-4002 Development-Payroll Taxes					\$1,772.85	
50-4004 Development-Health Insurance						
Beginning Balance						
03/01/2023	Expense	2601-LOCAL GOVERNMENT HEALTH INSURANCE BOARD	Health Ins - Mar 2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	3,194.00	12,888.25
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-255.25	12,633.00

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-255.25	12,377.75
Total for 50-4004 Development-Health Insurance					\$2,683.50	
50-4006 Development-Retirement						
Beginning Balance						
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 01-24-2023 to 02-06-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	885.88	6,839.40
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 02-07-2023 to 02-20-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	701.66	7,725.28
Total for 50-4006 Development-Retirement					\$1,587.54	
50-4012 Development-Uniforms						
Beginning Balance						
Total for 50-4012 Development-Uniforms						
50-4015 Development-Ee Life & Disability Ins						
Beginning Balance						
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-247.25	-115.00
03/15/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 03/24/2023-04/06/2023	00-2010 Accounts Payable	44.36	-362.25
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-247.25	-317.89
03/30/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 04/07/2023-04/20/2023	00-2010 Accounts Payable	44.36	-565.14
03/30/2023	Bill	GLOBE LIFE-LIBERTY NATIONAL DIVISION	Brad Watson	00-2010 Accounts Payable	174.56	-520.78
03/30/2023	Bill	New York Life Insurance	Brad Watson	00-2010 Accounts Payable	154.01	-346.22
Total for 50-4015 Development-Ee Life & Disability Ins					\$ -77.21	
50-4016 Development Overtime						
Beginning Balance						
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	264.38	1,984.62
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	118.32	2,249.00
Total for 50-4016 Development Overtime					\$382.70	
50-4018 Development-Employment Expense						
Beginning Balance						
Total for 50-4018 Development-Employment Expense						60.00
50-4131 Development-Const. Ind. Craft Train						
Beginning Balance						
Total for 50-4131 Development-Const. Ind. Craft Train						3,360.64
50-4200 Development-Electrical Utilities						
Beginning Balance						
03/30/2023	Bill	111-ALABAMA POWER	Buildings-Feb 2023	00-2010 Accounts Payable	191.31	1,068.81
Total for 50-4200 Development-Electrical Utilities					\$191.31	
50-4202 Development-Telephone						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	125.92	455.10
Total for 50-4202 Development-Telephone					\$125.92	
50-4203 Development-Cell / Wireless Services						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	397.93	1,614.57
Total for 50-4203 Development-Cell / Wireless Services					\$397.93	
50-4206 Development-Water Utilities						
Beginning Balance						
Total for 50-4206 Development-Water Utilities						76.36
50-4208 Development-Sewer Utilities						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	30.75	152.97
Total for 50-4208 Development-Sewer Utilities					\$30.75	
50-4300 Development-Office Supplies						

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
						465.10
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	17.10	482.20
					\$17.10	
						Total for 50-4300 Development-Office Supplies
						50-4306 Development-Department Supplies
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	23.26	1,122.95
					\$23.26	
						Total for 50-4306 Development-Department Supplies
						50-4316 Development-Dues & Fees
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	28.98	360.88
					\$28.98	
						Total for 50-4316 Development-Dues & Fees
						50-4324 Development-Computer Software
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	3,141.09	7,625.46
					\$3,141.09	
						Total for 50-4324 Development-Computer Software
						50-4326 Development-Computer Hardware
						Beginning Balance
						1,254.00
						Total for 50-4326 Development-Computer Hardware
						50-4330 Development-Education & Training
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	20.00	4,650.63
					\$20.00	
						Total for 50-4330 Development-Education & Training
						50-4400 Development-Contract Services
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	77.50	241.00
					\$77.50	
						Total for 50-4400 Development-Contract Services
						50-4406 Development-Engineer Services
						Beginning Balance
03/15/2023	Bill	HagerCo-LLC	Review pool house for Weaver Ave Cottages-letter	00-2010 Accounts Payable	337.50	8,640.00
					\$337.50	
						Total for 50-4406 Development-Engineer Services
						50-4500 Development-Repair & Maint Auto
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	74.85	683.08
					\$74.85	
						Total for 50-4500 Development-Repair & Maint Auto
						50-4520 Development-Fuel Expense - Auto
						Beginning Balance
03/24/2023	Expense	1770-WEX BANK	Feb/Mar 2023-GF	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	199.04	1,505.53
					\$199.04	
						Total for 50-4520 Development-Fuel Expense - Auto
						50-6500 Development-Taxes & Recording Fees
						Beginning Balance
03/03/2023	Expense	3053-SIMPLIFILE	Simplifile E-Recording Fees-03/02/2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	85.75	666.19
03/22/2023	Expense	3053-SIMPLIFILE	Simplifile E-Recording Fees-03/21/2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	79.00	745.19
					\$164.75	
						Total for 50-6500 Development-Taxes & Recording Fees
						Total for 50-4000 Development Exp
						\$34,837.39
						51-4000 Storm Water Exp
						51-4400 Storm Water - Contract Svcs
						Beginning Balance
03/30/2023	Bill	1584- GUARDIAN SYSTEMS INC	1st Semester Wet - 2023	00-2010 Accounts Payable	2,410.00	4,246.00
					\$2,410.00	
						Total for 51-4400 Storm Water - Contract Svcs
						51-4412 Storm Water - Community Programs
						Beginning Balance
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	164.50	39,509.20
					\$164.50	
						Total for 51-4412 Storm Water - Community Programs
						Total for 51-4000 Storm Water Exp
						\$2,574.50
						70-4000 Library
						70-4001 Library-Salaries & Wages
						Beginning Balance
						70,140.70

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	11,478.74	81,619.44
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	7,451.61	89,071.05
Total for 70-4001 Library-Salaries & Wages					\$18,930.35	
70-4002 Library-Payroll Taxes						
Beginning Balance						
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	871.19	6,167.73
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	563.14	6,730.87
Total for 70-4002 Library-Payroll Taxes					\$1,434.33	
70-4004 Library-Health Insurance						
Beginning Balance						
03/01/2023	Expense	2601-LOCAL GOVERNMENT HEALTH INSURANCE BOARD	Health Ins - Mar 2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	1,761.00	6,932.00
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-55.50	6,876.50
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-55.50	6,821.00
Total for 70-4004 Library-Health Insurance					\$1,650.00	
70-4006 Library-Retirement						
Beginning Balance						
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 01-24-2023 to 02-06-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	285.99	3,444.47
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 02-07-2023 to 02-20-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	291.67	3,736.14
Total for 70-4006 Library-Retirement					\$577.66	
70-4015 Library-Ee Life & Disability Ins						
Beginning Balance						
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-37.14	-225.97
03/15/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 03/24/2023-04/06/2023	00-2010 Accounts Payable	15.45	-210.52
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-37.14	-247.66
03/30/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 04/07/2023-04/20/2023	00-2010 Accounts Payable	15.45	-232.21
03/30/2023	Bill	New York Life Insurance	Patrick Sessions	00-2010 Accounts Payable	14.00	-218.21
Total for 70-4015 Library-Ee Life & Disability Ins					\$ -29.38	
70-4200 Library-Electrical Utilities						
Beginning Balance						
03/30/2023	Bill	111-ALABAMA POWER	Buildings-Feb 2023	00-2010 Accounts Payable	542.08	3,538.57
Total for 70-4200 Library-Electrical Utilities					\$542.08	
70-4202 Library-Telephone						
Beginning Balance						
03/30/2023	Bill	1153-WINDSTREAM (060018131)	Phone Service 03/13/23 to 04/12/23	00-2010 Accounts Payable	331.75	2,003.74
Total for 70-4202 Library-Telephone					\$331.75	
70-4203 Library-Cell / Wireless Services						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	53.15	265.86
Total for 70-4203 Library-Cell / Wireless Services					\$53.15	
70-4204 Library-Gas Utilities						
Beginning Balance						
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	268.68	694.01
Total for 70-4204 Library-Gas Utilities					\$268.68	
70-4206 Library-Water Utilities						
Beginning Balance						
Total for 70-4206 Library-Water Utilities						485.31

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
70-4208 Library-Sewer Utilities						
Beginning Balance						2,386.58
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	71.04	2,457.62
Total for 70-4208 Library-Sewer Utilities					\$71.04	
70-4300 Library-Office Supplies						
Beginning Balance						229.04
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	254.01	483.05
Total for 70-4300 Library-Office Supplies					\$254.01	
70-4306 Library-Department Supplies						
Beginning Balance						709.69
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	51.23	760.92
Total for 70-4306 Library-Department Supplies					\$51.23	
70-4308 Library-Pr Advertising						
Beginning Balance						668.99
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	140.69	809.68
Total for 70-4308 Library-Pr Advertising					\$140.69	
70-4314 Library-Subscriptions						
Beginning Balance						50.00
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	84.83	134.83
Total for 70-4314 Library-Subscriptions					\$84.83	
70-4316 Library-Dues & Fees						
Beginning Balance						317.69
Total for 70-4316 Library-Dues & Fees						
70-4330 Library-Education & Training						
Beginning Balance						250.00
Total for 70-4330 Library-Education & Training						
70-4350 Library-Books - Juvenile						
Beginning Balance						1,041.43
03/30/2023	Bill	2975-MIDAMERICA BOOKS	Stellar Fiction	00-2010 Accounts Payable	167.91	1,209.34
Total for 70-4350 Library-Books - Juvenile					\$167.91	
70-4352 Library-Books - Adult						
Beginning Balance						1,586.13
Total for 70-4352 Library-Books - Adult						
70-4354 Library-Audio/Video						
Beginning Balance						5,152.01
Total for 70-4354 Library-Audio/Video						
70-4356 Library-Jeff Co Library System						
Beginning Balance						13,925.18
03/15/2023	Bill	1704b-DELL FINANCIAL SERVICES	Lease Rental: 04/01/2023-06/30/2023; Contract: 001-8881491-022	00-2010 Accounts Payable	52.49	13,977.67
03/15/2023	Bill	1704b-DELL FINANCIAL SERVICES	Lease Rental: 04/01/2023-06/30/2023; Contract: 001-8881491-020	00-2010 Accounts Payable	246.14	14,223.81
03/30/2023	Bill	1704b-DELL FINANCIAL SERVICES	Lease Renewal: 03/01/2023-05/31/2023; Contract: 001-8881491-021	00-2010 Accounts Payable	205.95	14,429.76
03/30/2023	Bill	519-JEFFERSON COUNTY LIBRARY CO-OP	OverDrive Ebooks/Audiobooks FY 2022-2023 - 2nd Quarter (Jan-Mar 2023)	00-2010 Accounts Payable	130.29	14,560.05
03/30/2023	Bill	519-JEFFERSON COUNTY LIBRARY CO-OP	Communico Mobile iOS & Android FY 2022-2023 - 2nd Quarter (Jan-Mar 2023)	00-2010 Accounts Payable	594.75	15,154.80
03/30/2023	Bill	519-JEFFERSON COUNTY LIBRARY CO-OP	Comprise Unified Payment System FY 2022-2023 - 2nd Quarter (Jan-Mar 2023)	00-2010 Accounts Payable	210.20	15,365.00
03/30/2023	Bill	1153-WINDSTREAM (060018131)	Ethernet Service 03/13/23 to 04/12/23	00-2010 Accounts Payable	1,375.00	16,740.00
03/30/2023	Bill	519-JEFFERSON COUNTY LIBRARY CO-OP	JCLC Membership fees FY 2022-2023 - 2nd Quarter (Jan-Mar 2023)	00-2010 Accounts Payable	3,170.30	19,910.30
03/30/2023	Bill	519-JEFFERSON COUNTY LIBRARY CO-OP	PC Software Installed on Library's Computers FY 2022-2023 - 2nd Quarter (Jan-Mar 2023)	00-2010 Accounts Payable	164.72	20,075.02
Total for 70-4356 Library-Jeff Co Library System					\$6,149.84	
70-4400 Library-Contract Services						
Beginning Balance						50.00
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	10.00	60.00
Total for 70-4400 Library-Contract Services					\$10.00	
70-4508 Library-Repair & MTC						
Beginning Balance						576.82
Total for 70-4508 Library-Repair & MTC						
70-4600 Library-Rent - Building						
Beginning Balance						5,000.00

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Balance						
03/30/2023	Bill	631-FRANK W LITTLE - LIBRARY RENT	Library rent-Mar 2023	00-2010 Accounts Payable	1,000.00	6,000.00
Total for 70-4600 Library-Rent - Building					\$1,000.00	
Total for 70-4000 Library					\$31,688.17	
80-4000 Streets						
80-4001 Streets-Salaries & Wages						
Beginning Balance						
						192,302.72
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	19,195.63	211,498.35
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	16,993.39	228,491.74
Total for 80-4001 Streets-Salaries & Wages					\$36,189.02	
80-4002 Streets-Payroll Taxes						
Beginning Balance						
						14,762.95
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	1,471.10	16,234.05
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	1,269.48	17,503.53
Total for 80-4002 Streets-Payroll Taxes					\$2,740.58	
80-4004 Streets-Health Insurance						
Beginning Balance						
						17,922.75
03/01/2023	Expense	2601-LOCAL GOVERNMENT HEALTH INSURANCE BOARD	Health Ins - Mar 2023	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	5,283.00	23,205.75
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-166.50	23,039.25
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-166.50	22,872.75
Total for 80-4004 Streets-Health Insurance					\$4,950.00	
80-4006 Streets-Retirement						
Beginning Balance						
						14,017.92
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 01-24-2023 to 02-06-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	1,245.75	15,263.67
03/01/2023	Expense	851-Retirement Systems of Alabama (RSA)	RSA: 02-07-2023 to 02-20-2023	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	1,227.51	16,491.18
Total for 80-4006 Streets-Retirement					\$2,473.26	
80-4012 Streets-Uniforms						
Beginning Balance						
						1,011.10
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	94.34	1,105.44
Total for 80-4012 Streets-Uniforms					\$94.34	
80-4015 Streets-Ee Life & Disability Ins						
Beginning Balance						
						-1,101.30
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-308.04	-1,409.34
03/15/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 03/24/2023-04/06/2023	00-2010 Accounts Payable	82.17	-1,327.17
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	-308.04	-1,635.21
03/30/2023	Bill	GLOBE LIFE-LIBERTY NATIONAL DIVISION	Clarke, Hare, Jones, Pettus & Weeks	00-2010 Accounts Payable	174.44	-1,460.77
03/30/2023	Bill	2725a-MUTUAL OF OMAHA	Coverage: 04/07/2023-04/20/2023	00-2010 Accounts Payable	82.17	-1,378.60
03/30/2023	Bill	New York Life Insurance	Samuel Craig & Benjamin Weeks	00-2010 Accounts Payable	80.00	-1,298.60
Total for 80-4015 Streets-Ee Life & Disability Ins					\$ -197.30	
80-4016 Streets Overtime						
Beginning Balance						
						7,048.85
03/09/2023	Expense	Webb Payroll	Payroll:02/21/23 to 03/6/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	511.41	7,560.26
03/23/2023	Expense	Webb Payroll	Payroll:3/7/23 to 3/20/23	00-1122 General Fund Checking Accounts:Payroll Acct-Servis 1st-1427	77.64	7,637.90
Total for 80-4016 Streets Overtime					\$589.05	

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION NAME TYPE	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
80-4018 Streets-Employment Expense					
	Beginning				760.47
	Balance				
Total for 80-4018 Streets-Employment Expense					
80-4200 Streets-Electrical Utilities					
	Beginning				68,329.54
	Balance				
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	171.15
03/30/2023	Bill	111-ALABAMA POWER	Buildings-Feb 2023	00-2010 Accounts Payable	306.13
03/30/2023	Bill	111-ALABAMA POWER	Streetlights-Feb 2023	00-2010 Accounts Payable	12,030.47
Total for 80-4200 Streets-Electrical Utilities					
				\$12,507.75	
80-4202 Streets-Telephone					
	Beginning				258.36
	Balance				
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	64.82
Total for 80-4202 Streets-Telephone					
				\$64.82	
80-4203 Streets-Cell / Wireless Services					
	Beginning				1,186.30
	Balance				
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	269.88
Total for 80-4203 Streets-Cell / Wireless Services					
				\$269.88	
80-4204 Streets-Gas Utilities					
	Beginning				2,296.54
	Balance				
03/15/2023	Bill	3119-CARD SERVICES (8365)	GF-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	1,190.73
Total for 80-4204 Streets-Gas Utilities					
				\$1,190.73	
80-4206 Streets-Water Utilities					
	Beginning				438.53
	Balance				
Total for 80-4206 Streets-Water Utilities					
80-4208 Streets-Sewer Utilities					
	Beginning				578.66
	Balance				
03/15/2023	Bill	3119-CARD SERVICES (8365)		00-2010 Accounts Payable	104.52
Total for 80-4208 Streets-Sewer Utilities					
				\$104.52	
80-4304 Streets-Copier & Printer Mtc					
	Beginning				81.18
	Balance				
Total for 80-4304 Streets-Copier & Printer Mtc					
80-4306 Streets-Department Supplies					
	Beginning				6,609.67
	Balance				
03/15/2023	Bill	3119-CARD SERVICES (8365)		00-2010 Accounts Payable	3,564.10
Total for 80-4306 Streets-Department Supplies					
				\$3,564.10	
80-4330 Streets-Education and Training					
	Beginning				108.00
	Balance				
Total for 80-4330 Streets-Education and Training					
80-4400 Streets-Contract Services					
	Beginning				24,547.02
	Balance				
03/15/2023	Bill	JG SOUTHERN LLC	Parks Contract: 03/07/2023 & 03/08/2023	00-2010 Accounts Payable	6,225.00
03/15/2023	Bill	JG SOUTHERN LLC	Parks Contract: 03/01/2023	00-2010 Accounts Payable	3,275.00
03/15/2023	Bill	3119-CARD SERVICES (8365)		00-2010 Accounts Payable	70.00
03/15/2023	Bill	JG SOUTHERN LLC	Parks Contract: 03/13/2023 & 03/14/2023	00-2010 Accounts Payable	6,225.00
03/30/2023	Bill	JG SOUTHERN LLC	Parks Contract: 03/20/2023 & 03/28/2023	00-2010 Accounts Payable	6,225.00
03/30/2023	Bill	JG SOUTHERN LLC	Parks Contract: 03/29/2023 & 03/30/2023	00-2010 Accounts Payable	6,225.00
Total for 80-4400 Streets-Contract Services					
				\$28,245.00	
80-4406 Streets-Engineering Services					
	Beginning				877.50
	Balance				
03/15/2023	Bill	HagerCo-LLC	Layout & inspection for Cedar Rock Farms after excavation	00-2010 Accounts Payable	540.00
03/15/2023	Bill	HagerCo-LLC	Meet with Neil and layout pipe repair @ Cedar Rock Farms	00-2010 Accounts Payable	540.00
Total for 80-4406 Streets-Engineering Services					
				\$1,080.00	
80-4500 Streets-Repair & Maint Auto					
	Beginning				2,447.43
	Balance				
03/15/2023	Bill	3119-CARD SERVICES (8365)		00-2010 Accounts Payable	712.01
Total for 80-4500 Streets-Repair & Maint Auto					
				\$712.01	
80-4502 Streets-Repair & MTC - Road Heavy					
	Beginning				89.94
	Balance				
Total for 80-4502 Streets-Repair & MTC - Road Heavy					
80-4508 Streets-Repair & MTC - Building					

City of Leeds - General Fund

Expense Detail
March 2023

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
						455.59
						Beginning Balance
						Total for 80-4508 Streets-Repair & MTC - Building
						80-4510 Streets-Repair & MTC - Streets
						Beginning Balance
						4,987.24
03/15/2023	Bill	985-STONE & SONS ELECTRICAL CONTRACTORS INC	Rex Lake Rd & Hwy 78: Rex Lake Rd approach L turn not being served. WB Hwy 78 was not being served either	00-2010 Accounts Payable	280.00	5,267.24
03/15/2023	Bill	985-STONE & SONS ELECTRICAL CONTRACTORS INC	Ashville Rd & Lane Dr: Signal hit & green head turned & missing visor	00-2010 Accounts Payable	305.00	5,572.24
03/15/2023	Bill	985-STONE & SONS ELECTRICAL CONTRACTORS INC	Hwy 78 & President St: Put light back on arm. It was hanging by wire. Checked controller & intersection where garbage truck hit phone lines	00-2010 Accounts Payable	235.00	5,807.24
03/30/2023	Bill	1273-OCET INC	Emergency storm drain repair for Cedar Rock Farms entrance	00-2010 Accounts Payable	5,815.00	11,622.24
03/30/2023	Bill	BRYSON CO II LLC	Emergency storm drain repair for Cedar Rock Farms entrance	00-2010 Accounts Payable	13,890.00	25,512.24
						Total for 80-4510 Streets-Repair & MTC - Streets
						\$20,525.00
						80-4516 Streets-Repair & MTC - Grounds
						Beginning Balance
						970.54
						Total for 80-4516 Streets-Repair & MTC - Grounds
						80-4520 Streets-Fuel Expense - Auto
						Beginning Balance
						5,549.32
03/24/2023	Expense	1770-WEX BANK	Feb/Mar 2023-GF	00-1114 General Fund Checking Accounts:Gen'l Fund-Servis 1st-4304	1,168.97	6,718.29
						Total for 80-4520 Streets-Fuel Expense - Auto
						\$1,168.97
						80-4530 Streets-Department Tools
						Beginning Balance
						347.14
						Total for 80-4530 Streets-Department Tools
						80-4604 Streets-Equipment Rent/Lease
						Beginning Balance
						744.56
						Total for 80-4604 Streets-Equipment Rent/Lease
						80-6702 Streets-City Projects
						Beginning Balance
						1,123.75
						Total for 80-6702 Streets-City Projects
						Total for 80-4000 Streets
						\$116,271.73
						83-4000 Solid Waste Exp
						83-4210 Solid Waste-Disposal Fee
						Beginning Balance
						13,065.58
03/15/2023	Bill	3119-CARD SERVICES (8365)	SW-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	4,442.05	17,507.63
						Total for 83-4210 Solid Waste-Disposal Fee
						\$4,442.05
						83-4300 Solid Waste-Department Supplies
						Beginning Balance
						393.38
						Total for 83-4300 Solid Waste-Department Supplies
						83-4502 Solid Waste-Repair & MTC -Auto
						Beginning Balance
						8,119.28
03/15/2023	Bill	3119-CARD SERVICES (8365)	SW-Feb/Mar 2023 PC expenses	00-2010 Accounts Payable	519.42	8,638.70
						Total for 83-4502 Solid Waste-Repair & MTC -Auto
						\$519.42
						83-4520 Solid Waste-Fuel Expense-Solid Waste
						Beginning Balance
						7,929.32
03/24/2023	Expense	1770-WEX BANK	Feb/Mar 2023-SW	00-1128 Restricted Accounts:Solid Waste-Cadence 7128	1,992.04	9,921.36
						Total for 83-4520 Solid Waste-Fuel Expense-Solid Waste
						\$1,992.04
						Total for 83-4000 Solid Waste Exp
						\$6,953.51

File Attachments for Item:

10. Resolution 2023-06-01 (Carried over from the cancelled meeting - June 05, 2023): Consider Approval ARPA Beneficiary Agreement for an equipped ambulance with Jefferson County

**CITY OF LEEDS
RESOLUTION NO.: 2023-06-01**

**IN REGARD TO THE APPROVAL AND AUTHORIZATION OF ARPA BENEFICIARY AGREEMENT
ARPA-104 FOR AMBULANCE AND EQUIPMENT ACQUISITION.**

WHEREAS, the Federal CARES Act provided for certain funding for governmental services to local governments, and Jefferson County is administering said funding for the general purposes of, without limitation, the provision of emergency equipment subject to the execution of their ARPA Beneficiary Agreement ARPA-104; and

WHEREAS, this funding would allow for the City to be the “Beneficiary” for the purpose of providing equipment and/or funds, the value of which shall not exceed \$359,675.65; and

WHEREAS, it is advisable for the City to approve and to authorize the subject documentation to ensure the receipt of the CARES Act funds and/or equipment; and

NOW THEREFORE, BE IT RESOLVED that, the City Council for the City of Leeds finds as follows:

1. That the attached ARPA BENEFICIARY AGREEMENT ARPA-104 Ambulance and Equipment Acquisition with Jefferson County along with the terms and conditions thereof are hereby approved.
2. That the Mayor and staff shall have the full authority to do those things, perform those functions, and to sign necessary documentation in order to carry out and complete the actions so authorized herein.

Adopted and approved this the 20th day of June, 2023

AYES:	_____
NAYS:	_____
ABSENT FROM VOTING:	_____
ABSTAIN:	_____

CITY OF LEEDS, ALABAMA

David Miller, MAYOR

DATE

ATTEST:

Toushi Arbitelle, CITY CLERK

As the City Clerk of the City of Leeds, I hereby certify that the above Resolution was duly adopted by the City Council of the City of Leeds at a regular meeting held on the 20th day of June 2023.

Toushi Arbitelle, CITY CLERK

File Attachments for Item:

11. Resolution 2023-06-02 (Carried over from the cancelled meeting - June 05, 2023): Consider Approval of Construction of Utility and Storage Area at Fire Station #2

**CITY OF LEEDS
RESOLUTION NO.: 2023-06-02**

IN REGARD TO THE APPROVAL AND AUTHORIZATION TO BUILD UTILITY/STORAGE AREA AT CITY FIRE STATION #2 ON MAXEY DRIVE

WHEREAS, the City is the recipient of certain grant funds for the benefit of the City Fire Department to purchase certain equipment to assist in maintaining and cleaning uniforms; and

WHEREAS, the City’s matching portion of the grant will be provided by this project to construct a utility and storage area at Fire Station #2 on Maxey Drive; and

WHEREAS, the funding for this project will be provided by St. Clair county Fire/EMS funds.

NOW THEREFORE, BE IT RESOLVED that, the City Council for the City of Leeds finds as follows:

- 1. Subject to the observation of State bid requirements, the project to construct a utility/storage area at City Fire Station #2 on Maxey Drive are hereby approved in a manner consistent with the plans and design provided herewith by the City Engineer, which are considered part of this resolution as if fully set forth..
- 2. That the Mayor and staff shall have the full authority to do those things, perform those functions, and to sign necessary documentation in order to carry out and complete the actions so authorized herein.

Adopted and approved this the 20th day of June, 2023

AYES:	_____
NAYS:	_____
ABSENT FROM VOTING:	_____
ABSTAIN:	_____

CITY OF LEEDS, ALABAMA

David Miller, MAYOR

DATE

ATTEST:

Toushi Arbitelle, CITY CLERK

As the City Clerk of the City of Leeds, I hereby certify that the above Resolution was duly adopted by the City Council of the City of Leeds at a regular meeting held on the 20th day of June 2023.

Toushi Arbitelle, CITY CLERK

File Attachments for Item:

12. Resolution 2023-06-03: Consider Accepting FY2022 City Audit

CITY OF LEEDS

RESOLUTION NO.: 2023-06-03

RESOLUTION ACCEPTING 2021-2022 CITY AUDIT

WHEREAS, it is required by §11-43-85 of the Code of Alabama 1977 for the Mayor to present to the City Council the annual audit report; and

WHEREAS, Cork Hill and Company, CPA has completed the 2021-2022 Annual Audit Report at the direction of the Mayor; and

WHEREAS, said audit report is due to be presented and the auditors paid, therefore.

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

1. The Recitals above are true, correct and included herein as if fully set forth.
2. The attached 2021-2022 annual City audit is hereby recognized and approved as presented.
3. The related expense for the subject audit shall be paid as determined by the Mayor.
4. The Mayor and staff shall have the full authority to do those things, perform those functions, make such decisions, and to sign necessary documentation in order to carry out and fully complete the actions so authorized herein.

ADOPTED and APPROVED this the 20th day of June 2023.

CITY OF LEEDS, ALABAMA

DAVID MILLER, MAYOR

DATE

ATTEST:

AYES: _____

NAYS: _____

ABSENT FROM VOTING: _____

TOUSHI ARBITELLE, CITY CLERK

ABSTAIN: _____

In my capacity as City Clerk of the City of Leeds, I hereby certify that the above Resolution was duly adopted by the City Council of the City of Leeds at a regular meeting held on the 20th day of June 2023.

City Clerk

THE CITY OF LEEDS, ALABAMA
FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

THE CITY OF LEEDS, ALABAMA
TABLE OF CONTENTS
SEPTEMBER 30, 2022

Independent Auditors’ Report1

Independent Auditors’ Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*4

Independent Auditors’ Report on Compliance for Each Major Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance6

Basic Financial Statements:

 Government-Wide Financial Statements:

 Statement of Net Position9

 Statement of Activities10

 Fund Financial Statements:

 Balance Sheet – Governmental Funds11

 Statement of Revenues, Expenditures and Changes in Fund
 Balances of Governmental Funds12

 Reconciliation of the Statement of Revenues, Expenditures and
 Changes in Fund Balances of Governmental Funds to the
 Statement of Activities.....13

Notes to the Financial Statements.....14

Required Supplementary Information:

 Schedule of Changes in the Net Pension Liability – Retirement Systems of Alabama36

 Schedule of Employer Contributions – Retirement Systems of Alabama37

 Comparative Statement of Revenues, Expenditures and Changes in
 Fund Balances – Budget and Actual – General Fund38

 Notes to the Required Supplementary Information39

Supplementary Information:

 Combining Balance Sheet – Nonmajor Governmental Funds40

 Statement of Revenues, Expenditures and Changes in Fund Balance in Nonmajor Governmental Funds41

 Schedule of Expenditures of Federal Awards.....42

 Schedule of Prior and Current Year Findings.....43

 Schedule of Findings and Questioned Costs44



Cork, Hill & Company, L.L.C.

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and
Members of the City Council of
The City of Leeds, Alabama

Opinions

We have audited the accompanying financial statements of the governmental activities of the City of Leeds, Alabama (the City), as of and for the year ended September 30, 2022, and the related notes to the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the government activities, each major fund and the remaining fund information of the City of Leeds, Alabama as of September 30, 2022 and the changes in its net position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Certified Public Accountants
2100 Southbridge Parkway, Suite 530
Birmingham, AL 35209

P. 205.879.3292 F. 205.879.3295

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, the schedule of changes in net pension liability and the schedule of employer contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented in supplement to the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United State of America, which consisted of inquiries of management about the method of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements, We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our reports dated June 16, 2023, on our consideration of the Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of those reports is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance. The reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Board's internal control over financial reporting and compliance.

Cork, Hill & Company, LLC

Birmingham, Alabama

June 16, 2023



Cork, Hill & Company, L.L.C.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and
Members of the City Council of
The City of Leeds, Alabama

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Leeds, Alabama, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Leeds, Alabama's basic financial statements, and have issued our report thereon dated June 16, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Leeds, Alabama's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Leeds, Alabama's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Leeds, Alabama's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Certified Public Accountants
2100 Southbridge Parkway, Suite 530
Birmingham, AL 35209

P. 205.879.3292 F. 205.879.3295

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Leeds, Alabama’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cork, Hill & Company, LLC

Birmingham, Alabama
June 16, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and
Members of the City Council of
The City of Leeds, Alabama

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited The City of Leeds, Alabama's (the City), compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2022. The City's major federal programs are identified in the summary of Auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified above for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Leeds, Alabama and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Leeds, Alabama's compliance with the compliance requirements referred to above.

Certified Public Accountants
2100 Southbridge Parkway, Suite 530
Birmingham, AL 35209

P. 205.879.3292 F. 205.879.3295

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts of grant agreements applicable to the City of Leeds, Alabama's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above, occurred, whether due to fraud or error, and express an opinion on the City of Leeds, Alabama's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Leeds, Alabama's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Leeds, Alabama's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Leeds, Alabama's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Leeds, Alabama's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be *material weaknesses* or *significant deficiencies*. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of our testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Cork, Hill & Company, LLC

Birmingham, Alabama

June 16, 2023

**THE CITY OF LEEDS, ALABAMA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	<u>Governmental Activities</u>	<u>Component Unit</u>
ASSETS		
Cash and cash equivalents	\$ 28,804,532	\$ -
Restricted cash and cash equivalents	10,677,168	756,268
Receivables, net	2,492,294	-
Prepaid expenses	535,498	-
Right-of-use lease asset	149,309	-
Capital assets:		
Land and construction in process, not being depreciated	14,525,326	2,459,408
Other capital assets, net of accumulated depreciation	24,462,324	27,051,241
Total capital assets	<u>38,987,650</u>	<u>29,510,649</u>
Total assets	<u>81,646,451</u>	<u>30,266,917</u>
DEFERRED OUTFLOWS OF RESOURCES	1,578,671	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 83,225,122</u>	<u>\$ 30,266,917</u>
LIABILITIES		
Accounts payable and accrued expenses	\$ 1,468,013	\$ 756,266
Long-term liabilities:		
Right-of-use lease liability	149,309	-
Due within one year	2,236,265	1,580,000
Due in more than one year	70,468,240	32,758,076
Accrued interest	863,029	-
Compensated absences	698,975	-
Pension liability	6,216,589	-
Bond premium	-	2,059,144
Total liabilities	<u>82,100,420</u>	<u>37,153,486</u>
DEFERRED INFLOWS OF RESOURCES	1,473,186	-
NET POSITION		
Net investment in capital assets	(20,669,986)	29,510,649
Restricted for:		
Debt service	1,651,137	-
Capital projects	5,012,266	-
Unrestricted net (deficit) / position	<u>13,658,099</u>	<u>(36,397,218)</u>
Total net (deficit) / position	<u>(348,484)</u>	<u>(6,886,569)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 83,225,122</u>	<u>\$ 30,266,917</u>

THE CITY OF LEEDS, ALABAMA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Function / Program	Expenses	Program Revenues			Net (Expense)/ Revenue and Change in Net Position	Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental Activities:						
Administrative services	\$ 5,397,879	\$ 37,464	\$ 40,389	\$ 1,432,600	\$ (3,887,426)	
Redevelopment expenses	586,296	-	-	50,000	(536,296)	
Public safety	7,144,889	324,472	193,362	91,132	(6,535,923)	
Streets and sanitation	2,619,733	288,242	-	-	(2,331,491)	
Parks and recreation	184,060	6,930	-	-	(177,130)	
Library	296,584	-	-	-	(296,584)	
Interest on long-term debt	2,206,466	-	-	-	(2,206,466)	
Total governmental activities	\$ 18,435,907	\$ 657,108	\$ 233,751	\$ 1,573,732	(15,971,316)	

Component Unit:

Public Education Building Authority \$ (1,996,121)

General Revenues:

Taxes:

Sales taxes	17,774,100	-
Ad valorem taxes	1,326,463	-
Other taxes	7,159,619	-
Interest and investment earnings	34,019	7
Miscellaneous	99,093	-
Total general revenues & transfers	<u>26,393,294</u>	<u>7</u>

Operating transfer between City and PEBA (2,890,403) 2,890,403

Change in net position from activities 7,531,575 894,289

Net position - beginning (7,880,059) (7,780,858)

Net position - ending \$ (348,484) \$ (6,886,569)

THE CITY OF LEEDS, ALABAMA
BALANCE SHEET – GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>NONMAJOR GOVT. FUNDS</u>	<u>TOTALS - GOVT. FUNDS</u>
Assets:				
Cash and cash equivalents	\$ 23,201,480	\$ 5,495,018	\$ 108,034	\$ 28,804,532
Restricted cash and cash equivalents	4,032,648	4,686,936	1,957,584	10,677,168
Receivables, net	2,071,481	299,282	121,531	2,492,294
Right-of-use lease asset	-	-	149,309	149,309
Prepaid expenses	535,498	-	-	535,498
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 29,841,107</u>	<u>\$ 10,481,236</u>	<u>\$ 2,336,458</u>	<u>\$ 42,658,801</u>
Liabilities:				
Accounts payable and accrued liabilities	\$ 1,468,013	\$ -	\$ -	\$ 1,468,013
Right-of-use lease liability	-	-	149,309	149,309
Total liabilities	<u>1,468,013</u>	<u>-</u>	<u>149,309</u>	<u>1,617,322</u>
Fund balances:				
Nonspendable	535,498	-	-	535,498
Restricted	4,018,285	10,481,236	2,079,115	16,578,636
Committed	-	-	-	-
Unassigned	23,819,311	-	108,034	23,927,345
Total fund balance	<u>28,373,094</u>	<u>10,481,236</u>	<u>2,187,149</u>	<u>41,041,479</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 29,841,107</u>	<u>\$ 10,481,236</u>	<u>\$ 2,336,458</u>	<u>\$ 42,658,801</u>

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET POSITION OF GOVERNMENTAL ACTIVITIES

Total governmental fund balance	\$ 41,041,479
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	38,987,650
Bonds, deferred inflows/outflows, and other long-term liabilities are not due and payable in the current period and are not reported in the funds	<u>(80,377,613)</u>
Net deficit of government position	<u>\$ (348,484)</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2022

	GENERAL FUND	DEBT SERVICE	NONMAJOR GOVT. FUNDS	TOTAL GOVT. FUNDS
Revenues:				
Taxes	\$ 20,769,361	\$ -	\$ -	\$ 20,769,361
Licenses and permits	2,694,613	-	-	2,694,613
Intergovernmental	2,266,757	-	658,500	2,925,257
Charges for services	716,413	-	-	716,413
Fines and forfeitures	860,686	-	-	860,686
Interest	32,784	21,017	1,235	55,036
Other	2,022,170	-	-	2,022,170
Total revenues	<u>29,362,784</u>	<u>21,017</u>	<u>659,735</u>	<u>30,043,536</u>
Expenditures:				
Current operations:				
General government	5,053,758	-	91	5,053,849
Public safety:				
Fire and rescue	3,382,532	-	-	3,382,532
Police and court	3,793,053	-	-	3,793,053
Streets and sanitation	1,928,135	-	-	1,928,135
Parks and recreation	25,371	-	-	25,371
Library	310,474	-	-	310,474
Redevelopment expenses	614,525	-	101,653	716,178
Total current operations	<u>15,107,848</u>	<u>-</u>	<u>101,744</u>	<u>15,209,592</u>
Capital outlays	2,211,721	-	-	2,211,721
Debt service:				
Principal	-	1,988,006	-	1,988,006
Interest and fiscal charges	-	2,088,178	-	2,088,178
Total expenditures	<u>17,319,569</u>	<u>4,076,184</u>	<u>101,744</u>	<u>21,497,497</u>
Revenues over / (under) expenditures	12,043,215	(4,055,167)	557,991	8,546,039
Other financing sources / (uses):				
Interfund transfers in	-	5,500,000	100,000	5,600,000
Interfund transfers out	(5,600,000)	-	-	(5,600,000)
Transfers to component unit	(2,417,615)	(472,788)	-	(2,890,403)
Total other financing sources / (uses)	<u>(8,017,615)</u>	<u>5,027,212</u>	<u>100,000</u>	<u>(2,890,403)</u>
Net change in fund balance	4,025,600	972,045	657,991	5,655,636
Fund balances, beginning	<u>24,347,494</u>	<u>9,509,191</u>	<u>1,529,158</u>	<u>35,385,843</u>
Fund balances, ending	<u>\$ 28,373,094</u>	<u>\$ 10,481,236</u>	<u>\$ 2,187,149</u>	<u>\$ 41,041,479</u>

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2022

Net change in Fund Balances - Total Governmental Funds \$ 5,655,636

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which net capital outlays exceeded depreciation in the current period. 246,642

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 1,988,006

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore; are not reported as expenditures in governmental funds. (358,709)

Change in net position of governmental activities \$ 7,531,575

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

The financial statements of the City of Leeds, Alabama (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies.

Reporting Entity

The City of Leeds, Alabama was incorporated in 1887 under the laws of Alabama and is governed by an elected Mayor and City Council. As required by generally accepted accounting principles, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are in substance, part of the government's operations and so, data from these entities are combined with data from the City. Discretely presented component units are reported in a separate column of the financial statements to emphasize they are legally separate from the City and have the potential to impose a financial benefit or burden to the City.

Blended Component Units: There are two blended component units of the City of Leeds, Alabama: the Leeds Commercial Development Authority (CDA) and the Leeds Redevelopment Authority (LRA). The financial information of the CDA and LRA have been blended with that of the City because they provide services entirely for the City.

Leeds Commercial Development Authority – The Leeds Commercial Development Authority was formed for the purpose of promoting commercial development in the City. The members of the CDA are appointed by the Leeds City Council. The CDA is presented as a governmental fund. Separate financial statements are not issued by the CDA. The City of Leeds, Alabama is responsible for the operations of the CDA.

Leeds Redevelopment Authority – The Leeds Redevelopment Authority was formed for the purpose of promoting and fostering redevelopment of a defined portion of the City. The members of the LRA are appointed by the Leeds Mayor. The LRA is presented as a governmental fund. Separate financial statements are not issued by the LRA. The City of Leeds, Alabama is responsible for the operations of the LRA.

Discretely Presented Component Unit – There is one discretely presented component unit of the City of Leeds, Alabama, the Leeds Public Education Building Authority (PEBA).

Leeds Public Education Building Authority – The PEBA was formed for the purpose of managing the assets and revenue bonds used to build new schools for the City of Leeds Board of Education (Leeds BOE) The members of the board of directors of PEBA are appointed by the City of Leeds and a portion of the debt service on the 2008 Education Facilities Revenue Bonds is to be repaid by PEBA with certain pledged tax revenues it receives from the City of Leeds. The 2008 Education Facilities Revenue Bonds have been refunded and the terms of the agreement apply to the new bond issue. The City's obligation is limited to providing a portion of the City's supplemental sales and use tax revenues (with a general rate of one cent) and occupational tax (with a rate of one percent) to PEBA as a credit against the lease payments required to be paid to PEBA by the Leeds BOE. The lease payments required to be paid to PEBA by the Leeds BOE are equal to the debt service each year on the 2008 Educational Facilities Revenue Bonds. Leeds BOE is required to pay the difference in lease payments if the City's pledged tax revenues are not sufficient to cover the debt service on those bonds.

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Government-Wide Financial Statements

Financial reporting requirements include a management's discussion and analysis, basic financial statements consisting of government-wide and fund financial statements, required supplementary information, and other supplementary information. The City has elected not to present the management's discussion and analysis.

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements. The government-wide statement of net position is presented on a consolidated basis which includes all funds and blended component units and on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reflects both the gross and net costs by functional category that are being supported by general revenues, primarily taxes. The statement of activities reduces gross expenses by directly related program revenues. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operations or capital requirements of a particular function or segment. Taxes and other items not included in program revenues are reported as general revenues. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

In the fund financial statements, financial transactions and accounts of the City are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The fund statements are budgeted and presented on the *current financial resource measurement focus* and the *modified accrual* basis of accounting. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements, a reconciliation is presented which briefly explains the adjustments necessary to reconcile them.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting, however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when the payment is due.

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first and then unrestricted resources as they are needed.

All of the City's funds fall under the broad classification of governmental funds. Governmental funds focus on the determination of financial position and changes in financial position (sources, uses, and balances of financial resources) and not net income. The following is a description of the major governmental funds of the City:

General Fund - The General Fund is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund - Accounts for the accumulation of resources for and the payment of principal and interest on long-term general obligation debt of governmental funds.

Non-major funds are aggregated and presented in a single column. The City's non-major funds are comprised of special revenue funds and blended component units. Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Property Tax Calendar

All ad valorem (real property) taxes levied by municipalities in Jefferson County, St. Clair County and Shelby County are assessed by their respective County Tax Assessor and collected by their respective County Tax Collector. Property values are assessed, and property taxes attach as an enforceable lien on property as of October 1 of each fiscal year. The property taxes are due and payable on October 1 of the subsequent fiscal year and are delinquent after January 1.

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and certificates of deposit with a duration of one year or less from the date of acquisition. Restricted cash represents amounts that have been placed into escrow for payment of bond principal and interest as it becomes due and amounts in special revenue accounts that are restricted by the revenue source.

Receivables

Receivables are reported net of an allowance for uncollectibles, which is based upon collection experience.

Prepaid Items

Payments to vendors for services that will benefit periods beyond year end are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Fund accounting reports capital outlays as expenditures and does not recognize capital assets and

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

depreciation. Under the government-wide, accrual basis of reporting, general capital assets are long-lived assets of the City as a whole. When purchased, such assets are capitalized subject to a \$5,000 capitalization threshold. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings and improvements – 15 to 60 years; improvements and infrastructure - 5 to 60 years; equipment - 5 to 15 years.

Bond Premium

On government-wide financial statements, bond premiums are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. Bond premiums are shown as additional long-term liabilities on the statement of net position

On the governmental fund financial statements, bond premiums are recognized in the year the bonds are issued.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources, which represent a consumption of net position that applies to a future period and therefore, will not be recognized as an outflow of resources (expense) until then. The City currently has three types of items that qualify for reporting in this category; the deferred loss on refunding debt, differences between expected and actual pension service costs and deferred pension expense. The deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the lesser of the life of the refunded or refunding debt. The differences between expected and actual pension service costs occur when actuarially projected amounts differ from actual results. These differences are amortized over 5 to 10.5 years. Deferred pension expense results from contributions made after the liability measurement date. These contributions will be incorporated in the actuarial calculations of the next measurement date.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources, which represent an acquisition of net position that applies to a future period and as such, will not be recognized as an inflow of resources (revenue) until that time. The City currently has deferred inflows for differences in expected and actual pension experience that are being amortized over 7 years, differences in projected and actual pension investment earnings that are being amortized over 5 to 10.5 years.

Long-Term Obligations

The government-wide financial statements present long-term debt and other long-term obligations as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In fund financial statements, bond premiums, discounts and issuance costs are recognized in the current period. The face amount of debt issued is reported as other financing sources, while premiums and discounts are reported as other financial sources and uses, respectively. Issuance costs are reported as debt service expenditures.

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Net Position and Fund Balance

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt associated with the acquisition, construction, or improvement of these assets reduces this category.

Restricted Net Position - This category presents the net position restricted by external parties (creditors, grantors, contributors or laws and regulations).

Unrestricted - This category represents the net position of the City that is not restricted for any project or other purpose by third parties.

Governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which a City is bound to honor constraints on the specific purposes for which amounts in those resources can be spent. Fund balances are classified as follows:

Non-Spendable Fund Balance - Amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed Fund Balance – Amounts that can be used only for the specific purposes determined by an Ordinance, the City's highest level of decision-making authority (the City Council). The City Council must adopt an ordinance to modify or rescind committed fund balances.

Assigned Fund Balance - Amounts that are constrained by the City's expressed intent to use resources for specific purposes but do not meet the criteria to be classified as restricted or committed. The City Council has the authority to assign amounts intended to be used for specific purposes.

Unassigned Fund Balance – All amounts not included in other spendable classifications. The general fund is the only fund that reports a positive unassigned fund balance amount. In all other funds, unassigned is limited to negative residual fund balance, if any.

Compensated Absences

The City accrues unused portions of vacation pay in the period the fund liability is incurred. The vesting method is used to accrue sick leave liability. The liability is based on the sick leave accumulated at year-end by those employees who are currently eligible to receive termination payments as well as other employees who are expected to become eligible to receive such payments.

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Pension Plan

The Employees' Retirement System of Alabama (the Plan) financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. Contributions are recognized as revenues when earned, pursuant to the plan requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Expenses are recognized when the corresponding liability is incurred, regardless of when the payment is made. Investments are reported at fair value. Financial statements are prepared in accordance with requirements of the Governmental Accounting Standards Board (GASB). Under these requirements, the Plan is considered a component unit of the State of Alabama and is included in the State's Comprehensive Annual Financial Report.

Use of Estimates

In preparing these financial statements, management is required to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – DISCRETELY PRESENTED COMPONENT UNIT

The Public Education Building Authority (PEBA) is included in the government-wide financial statements as a discretely presented component unit. The PEBA is comprised of a single fund and does not issue its own financial statements. The financial statements are presented on the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when incurred. The policies and disclosures related to the PEBA that are significant to the City of Leeds are summarized as follows:

Nature of Operations

The PEBA was formed for the purpose of managing the assets and revenue bonds used to build new schools for the Leeds Board of Education (BOE). The members of the board of directors of PEBA are appointed by the City of Leeds and a portion of the debt service on the 2008 Educational Facilities Revenue Bonds is to be repaid by PEBA with certain pledged tax revenues it receives from the City of Leeds. The 2008 Educational Facilities Revenue Bonds were refunded and the same terms apply to the new bond issue. The City's obligation is limited to providing a portion of the City's supplemental sales and use tax revenues and occupational tax both with tax rate of one cent to PEBA as a credit against the lease payments required to be paid to PEBA by the BOE. The lease payments required to be paid to PEBA by the BOE are equal to the debt service each year on the 2008 Educational Facilities Revenue Bonds. The BOE is required to pay the difference in lease payments if the City's pledged tax revenues are not sufficient to cover the debt service on the bonds.

Restricted Cash and Cash Equivalents

Restricted assets include cash and cash equivalents restricted for debt service. The PEBA had \$756,268 on deposit with the trustee at September 30, 2022.

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 2 – DISCRETELY PRESENTED COMPONENT UNIT – Continued

Accrued Interest

Accrued expenses at September 30, 2022 includes accrued interest which totaled \$756,266.

Bonds Payable

The PEBA has three outstanding bond issues, Series 2015, Series 2016, and Series 2017. The 2015 Series bears interest from 1.65% to 4% and will mature April 1, 2032. The principal amount outstanding at September 30, 2022 totaled \$8,725,000. The 2016 Series bears interest ranging from 1.75% to 4.00% and will mature April 1, 2035. The principal amount outstanding at September 30, 2022 totaled \$6,730,000. The 2017 Series bears interest ranging from 2.13% to 5.00% and will mature April 1, 2038. The principal amount outstanding at September 30, 2022 totaled \$20,340,000. Bonds payable are presented net of the bond discounts and bond discount accumulated amortization. As of September 30, 2022, the bond discount, net of accumulated amortization, totaled \$1,456,924.

Net Position

Net position is accounted for by the PEBA in the same manner as it is accounted for the City.

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “bonds and other long-term liabilities are not due and payable in the current period and are not reported in the funds.” The details of that difference are as follows:

Bonds and notes payable	\$ (73,097,989)
Unamortized loss on refunding	393,484
Deferred inflows and outflows related to pension	105,485
Accrued interest payable	(863,029)
Compensated absences	(698,975)
Pension liability	<u>(6,216,589)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ (80,377,613)</u>

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS – continued

The governmental fund statement of revenues, expenditures, and changes in fund balances include a reconciliation between changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of that difference are as follows:

Net capital outlay	\$ 2,153,358
Net depreciation	<u>(1,906,716)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 246,642</u>

NOTE 4 - CASH DEPOSITS AND INVESTMENTS

The City does not have a formal, written investment policy; however, state law limits the kinds of investments that Alabama municipalities can make to: (1) accounts and certificates of deposits with banks or savings associations that are qualified public depositories; (2) direct obligations of the U.S. Department of the Treasury and certain federal agencies (collectively referred in this note as "USTO"; (3) certain qualified obligations of any state and their agencies; and (4) common trust funds, collective investment funds maintained by qualified institutions, or any registered mutual funds, all of which must hold a prescribed amount of obligations meeting the requirements of 1-3 above.

Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes.

Custodial Credit Risk - Deposits

The City has a policy that all of its deposits be insured by federal depository insurance or the Security for Alabama Funds Enhancement, or SAFE program, which was the case for all bank deposits as of September 30, 2022. The SAFE program is administered by the State Treasurer according to State of Alabama statute, and any bank or financial institution in the State of Alabama accepting deposits of public funds is required to insure those funds by pledging eligible collateral to the State Treasurer for the SAFE collateral pool. The entire pool stands behind each deposit. Eligible collateral are those securities currently designated as acceptable collateral for state deposits as defined by State law.

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 5 - RECEIVABLES

Receivables consist of the following as of September 30, 2022:

	<u>ENTITY WIDE</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>NON MAJOR SPEC REV</u>	<u>COMP. UNIT</u>
Taxes	\$ 2,169,051	\$ 2,047,520	\$ -	\$ 121,531	\$ -
Other	323,243	23,961	299,282	-	-
	<u>2,492,294</u>	<u>2,071,481</u>	<u>299,282</u>	<u>121,531</u>	<u>-</u>
Less allowance for uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>\$ 2,492,294</u></u>	<u><u>\$ 2,071,481</u></u>	<u><u>\$ 299,282</u></u>	<u><u>\$ 121,531</u></u>	<u><u>\$ -</u></u>

NOTE 6 - INTERFUND TRANSFERS

In general, transfers are used to (1) move revenues from the fund that collects the money to the fund that expends the money, (2) move receipts restricted or earmarked for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due. The composition of interfund balances as of September 30, 2022, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	
Debt Service Fund	General Fund	\$ 5,500,000
Redevelopment Authority	General Fund	100,000
		<u>\$ 5,600,000</u>
 <u>Transfers to Component Unit</u> 		
Public Education Building Authority (PEBA)	Debt Service Fund	\$ 472,788
Public Education Building Authority (PEBA)	General Fund	2,417,615
		<u>\$ 2,890,403</u>

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 7 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended September 30, 2022 was as follows:

	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ENDING BALANCE</u>
GOVERNMENTAL ACTIVITIES:				
Not being depreciated:				
Land	\$ 14,525,326	\$ -	\$ -	\$ 14,525,326
	14,525,326	-	-	14,525,326
Other capital assets:				
Buildings and improvements	8,239,489	144,796	-	8,384,285
Equipment, technology, and rolling equipment	6,267,951	1,852,804	-	8,120,755
Roads, sidewalks, bridges and drainage structures	22,990,664	-	-	22,990,664
Vehicles	4,716,488	214,121	(58,363)	4,872,246
	42,214,592	2,211,721	(58,363)	44,367,950
Accumulated depreciation:				
Buildings and improvements	(2,379,972)	(188,070)	-	(2,568,042)
Equipment, technology, and rolling equipment	(4,837,577)	(373,308)	-	(5,210,885)
Roads, sidewalks, bridges and drainage structures	(8,550,094)	(885,832)	-	(9,435,926)
Vehicles	(2,231,267)	(484,797)	25,291	(2,690,773)
	(17,998,910)	(1,932,007)	25,291	(19,905,626)
Net other capital assets	<u>24,215,682</u>	<u>279,714</u>	<u>(33,072)</u>	<u>24,462,324</u>
Net capital assets	<u>\$ 38,741,008</u>	<u>\$ 279,714</u>	<u>\$ (33,072)</u>	<u>\$ 38,987,650</u>
COMPONENT UNIT:				
Not being depreciated:				
Land	\$ 2,459,408	\$ -	\$ -	\$ 2,459,408
	2,459,408	-	-	2,459,408
Other capital assets:				
Buildings and improvements	32,699,982	-	-	32,699,982
Furniture and equipment	2,795,467	-	-	2,795,467
Streets, sidewalks and infrastructure	1,743,452	-	-	1,743,452
	37,238,901	-	-	37,238,901
Accumulated depreciation	<u>(9,427,238)</u>	<u>(760,422)</u>	<u>-</u>	<u>(10,187,660)</u>
Net other capital assets	<u>27,811,663</u>	<u>(760,422)</u>	<u>-</u>	<u>27,051,241</u>
Net capital assets	<u>\$ 30,271,071</u>	<u>\$ (760,422)</u>	<u>\$ -</u>	<u>\$ 29,510,649</u>

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Regular Council Meeting Packet
06-20-2023

NOTE 7 - CAPITAL ASSETS AND DEPRECIATION – Continued

Depreciation was charged to functions as follows:

	CITY
Streets and sanitation	\$ 762,790
Parks and recreation	161,442
Public safety	680,240
Administrative services	<u>327,535</u>
	<u>\$ 1,932,007</u>
Component unit	<u>\$ 760,422</u>

NOTE 8 - BONDS, NOTES AND OTHER LONG-TERM LIABILITIES

General Obligation Warrants

The City issues general obligation (“G.O.”) warrants, which are a direct obligation and pledge of the full faith and credit of the City, for the acquisition and construction of major capital facilities or to refund other G.O. warrants.

Long-term liability activity for the year ended September 30, 2022 is as follows:

<u>Description</u>	<u>Interest Rate</u>	<u>Balance 9/30/2021</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 9/30/2022</u>	<u>Amounts Due Within One Year</u>
General Obligation Warrants:						
2017 Series	2.0 - 3.8	\$ 13,330,000	\$ -	\$ 420,000	\$ 12,910,000	\$ 430,000
2017 A Series	2.0 - 3.8	805,000	-	265,000	540,000	265,000
2017 B Series	2.0 - 3.8	545,000	-	135,000	410,000	135,000
2018 Series	2.9 - 4.25	715,000	-	715,000	-	-
2020A Series	1.63 - 3.09	3,990,000	-	-	3,990,000	-
2020B Series	1.63 - 3.07	47,185,000	-	355,000	46,830,000	360,000
2020C Series	3.275	2,675,995	-	98,006	2,577,989	101,265
2021A Series	1.06 - 2.36	2,215,000	-	-	2,215,000	20,000
2021B Series	.31 - 2.36	<u>10,080,000</u>	<u>-</u>	<u>-</u>	<u>10,080,000</u>	<u>925,000</u>
Total General Obligation Warrants		<u>\$ 81,540,995</u>	<u>\$ -</u>	<u>\$ 1,988,006</u>	\$ 79,552,989	<u>\$ 2,236,265</u>
Less:						
Funding agreements from Leeds Board of Education for Series 2017					(6,455,000)	
Unamortized discounts					<u>(393,484)</u>	
Net general obligation warrants payable					<u>\$ 72,704,505</u>	

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 8 - BONDS, NOTES AND OTHER LONG-TERM LIABILITIES – continued

Component Unit

Description	Interest Rate	Balance 9/30/2021	Issued	Retired	Balance 9/30/2022	Amounts Due Within One Year
Series 2015						
Revenue Bonds dated December 8, 2015 due in semi-annual payments on April 1 and October 1 through April 1, 2032 Principal due annually on April 1	1.65 - 4.0	\$ 8,795,000	\$ -	\$ 70,000	\$ 8,725,000	70,000
Series 2016						
Revenue Bonds dated March 15, 2016 due in semi-annual payments on April 1 and October 1 through April 1, 2035 Principal due annually on April 1	1.75 - 4.0	\$ 6,780,000	-	50,000	\$ 6,730,000	50,000
Series 2017						
Revenue Bonds dated March 15, 2017 due in semi-annual payments on April 1 and October 1 through April 1, 2038 Principal due annually on April 1	2.13 - 5.0	\$ 21,770,000	-	1,430,000	\$ 20,340,000	1,460,000
		<u>\$ 37,345,000</u>	<u>\$ -</u>	<u>\$ 1,550,000</u>	<u>\$ 35,795,000</u>	<u>\$ 1,580,000</u>
Less:						
Unamortized discounts					(1,456,924)	
Net general obligation warrants payable					<u>\$ 34,338,076</u>	

Funding Agreement

The City issued the Series 2013 and 2014 General Obligation School Warrants while simultaneously entering into a funding agreement with the Leeds Board of Education (BOE). The funding agreement sets forth that the BOE agrees to pay the City such amounts as shall be required so that for each calendar year during the term, the City’s net debt service payments will equal the lesser of 50% of all principal and interest maturities on the warrants or \$450,000. The Series 2013 and 2014 General Obligation School Warrants were refunded through the issuance of the Series 2017 General Obligation School Warrants in October 2017. The funding agreement transferred to the new Series 2017 General Obligation School Warrants with the same terms.

Source of Repayment of Long-Term Liabilities

The City’s long-term debt is generally repaid from the Debt Service fund with resources provided by the General Fund. Compensated absences are generally paid with General Fund resources since most of the activities affecting the liability occur within General Fund departments.

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 8 - BONDS, NOTES AND OTHER LONG-TERM LIABILITIES – continued

Principal maturities of G.O. warrants and notes payable are as follows for the fiscal years ended:

September 30,	CITY		COMPONENT UNIT	
	Principal	Interest	Principal	Interest
2023	\$ 2,236,265	\$ 1,957,214	\$ 1,580,000	\$ 1,512,533
2024	2,274,630	1,926,629	1,655,000	1,436,958
2025	2,323,110	1,897,296	1,735,000	1,357,633
2026	2,341,704	1,874,186	1,825,000	1,274,070
2027	2,375,418	1,851,536	1,905,000	1,186,157
2028-2032	12,572,262	8,725,984	10,845,000	4,575,860
2033-2037	14,175,476	7,307,199	13,270,000	2,223,213
2038-2042	17,389,124	5,159,633	2,980,000	119,200
2043-2047	19,585,000	2,353,396	-	-
2048	4,280,000	111,208	-	-
	<u>\$ 79,552,989</u>	<u>\$ 33,164,281</u>	<u>\$ 35,795,000</u>	<u>\$ 13,685,624</u>

NOTE 9 - LEASE OBLIGATIONS

The City leases certain parking lots under noncancelable operating lease agreements. Lease expense paid during the year ended September 30, 2022 totaled \$38,517.

Lease payable in 180 installments of \$1,318; maturing May 2034. Contract contains five (5) year options to renew; however, no decision has been made to exercise these options.

Future lease payments are as follows:

2023	\$	15,816
2024		15,816
2025		15,816
2026		15,816
2027		15,816
2028-2032		79,080
2033-2034		27,725
	<u>\$</u>	<u>185,885</u>

**THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 9 - LEASE OBLIGATIONS – Continued

Operating Leases:

Future lease payments	\$	185,885
Less: discounted cash flows of future lease payments in calculating present value		<u>36,576</u>
Present value of future lease payments:	\$	149,309
Operating lease right-of-use-assets	\$	<u>149,309</u>
Operating lease liability - current portion	\$	14,467
Operating lease liability - noncurrent portion		<u>134,842</u>
Total operating lease liabilities:	\$	<u>149,309</u>

The right of use lease asset and lease liability balances decrease over the life of the lease as follows:

2023	\$	14,467
2024		14,130
2025		13,801
2026		13,479
2027		13,165
2028-2032		61,366
2033-2034		<u>18,901</u>
	\$	<u>149,309</u>

NOTE 10 - RISK MANAGEMENT

The City maintains commercial insurance policies to mitigate the risk of significant losses. Management believes the amount of insurance maintained to be adequate. There have been no significant reductions in insurance coverage. Insurance settlements have not exceeded insurance coverage for the current year or the three prior years.

NOTE 11 - COMMITMENTS AND CONTINGENT LIABILITIES

The City is involved in various lawsuits at September 30, 2022, substantially all of which will be covered by insurance in the event of a settlement or judgement against the City.

The City, in order to foster economic growth, has entered into the following agreements:

The City has entered into tax abatement agreements with local businesses under the Tax Incentive Reform Act of 1992 to promote economic development. Under the Act, cities, counties and public industrial authorities have the ability to abate sales and use taxes and property taxes for various time periods depending on the type of business. The total amount rebated under these agreements for the year ended September 30, 2022 was \$1,515,566. The balances remaining to be paid under these agreements as of September 30, 2022 cannot be determined since the total to be paid is dependent upon future sales tax, rental tax and business license revenue from each development.

NOTE 12 - PENSION PLAN

Plan Description - The ERS, an agent multiple-employer public employee retirement plan, was established as of October 1, 1945, pursuant to the *Code of Alabama 1975, Title 36, Chapter 27* (Act 515 of the Legislature of 1945). The purpose of the ERS is to provide retirement allowances and other specified benefits for state employees, State Police, and, on an elective basis, to all cities, counties, towns, and quasi-public organizations. The responsibility for the general administration and operation of ERS is vested in its Board of Control which consists of 15 trustees. Act 390 of the Legislature of 2021 created two additional representatives to the ERS Board of Control Effective October 1, 2021. The Plan is administered by the Retirement Systems of Alabama (RSA). The *Code of Alabama 1975, Title 36, Chapter 27* grants the authority to establish and amend the benefit terms to the ERS Board of Control. The Plan issues a publicly available financial report that can be obtained at www.rsa-al.gov.

The ERS Board of Control consists of 15 trustees as follows:

- The Governor, ex officio.
- The State Treasurer, ex officio.
- The State Personnel Director, ex officio.
- The State Director of Finance, ex officio.
- Three vested members of ERS appointed by the Governor for a term of four years, no two of whom are from the same department of state government nor from any department of which an ex officio trustee is the head.
- Eight members of ERS who are elected by members from the same category of ERS for a term of four years as follows:
 - Two retired members with one from the ranks of retired state employees and one from the ranks of retired employees of a city, county, or a public agency each of whom is an active beneficiary of ERS.
 - Two vested active state employees.
 - One full time employee of a participating municipality or city in ERS pursuant to the *Code of Alabama 1975, Section 36-27-6*.
 - One full time employee of a participating county in ERS pursuant to the *Code of Alabama 1975, Section 36-27-6*.
 - One full time employee or retiree of a participating employer in ERS pursuant to the *Code of Alabama 1975, Section 36-27-6*.
 - One full time employee of a participating employer other than a municipality, city or county in ERS pursuant to the *Code of Alabama 1975, Section 36-27-6*.

Benefits Provided - State law establishes retirement benefits as well as death and disability benefits and any ad hoc increase in postretirement benefits for the ERS. Benefits for ERS members vest after 10 years of creditable service. Local employees who retire after age 60 with 10 years or more of creditable service or with 25 or 30 years of service (regardless of age), depending on the particular entity's election, are entitled to an annual retirement benefit, payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, members of the ERS are allowed 2.0125% of their average final compensation for each year of service.

Tier 1 employees who retire after age 60 with 10 or more years of creditable service or with 25 years of service (regardless of age) are entitled to an annual retirement benefit payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, Tier 1 retirees are allowed 2.0125% of their average final compensation (highest 3 of the last 10 years) for each year of service.

NOTE 12 - PENSION PLAN – Continued

Tier 2 employees are eligible for retirement after age 62 with 10 years or more of creditable service and are entitled to an annual retirement benefit payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, Tier 2 retirees are allowed 1.65 percent of their average final compensation (highest 5 of the last 10 years) for each year of service.

Members are eligible for disability retirement if they have 10 years of credible service, are currently in-service, and determined by the RSA Medical Board to be permanently incapacitated from further performance of duty. Preretirement death benefits equal to the annual earnable compensation of the member as reported to the Plan for the preceding year ending September 30 are paid to the beneficiary.

As of September 30, 2021, membership consisted of:

Retirees and beneficiaries currently receiving benefits	56
Vested inactive members	3
Non-vested inactive members	45
Active members	87
Post-DROP participants who are still in active service	-
Total	191

Contributions - Covered members of the ERS contributed 5% of earnable compensation to the ERS as required by statute until September 30, 2011. From October 1, 2011, to September 30, 2012, covered members of the ERS were required by statute to contribute 7.25% of earnable compensation. Effective October 1, 2012, covered members of the ERS were required by statute to contribute 7.50% of earnable compensation. Certified law enforcement, correctional officers, and firefighters of the ERS contributed 6% of earnable compensation as required by statute until September 30, 2011. From October 1, 2011, to September 30, 2012, certified law enforcement, correctional officers, and firefighters of the ERS were required by statute to contribute 8.25% of earnable compensation. Effective October 1, 2012, certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 8.50% of earnable compensation. Employers participating in the ERS pursuant to *Code of Alabama 1975, Section 36-27-6* were not required by statute to increase covered member contribution rates but were provided the opportunity to do so through Act 2011-676. By adopting Act 2011-676, Tier 1 regular members’ contribution rates increased from 5% to 7.5% of earnable compensation and Tier 1 certified law enforcement, correctional officers’, and firefighters’ member contribution rates increased from 6% to 8.5% of earnable compensation. Tier 2 covered members of the ERS contribute 6% of earnable compensation to the ERS as required by statute. Tier 2 certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 7% of earnable compensation. These contributions rates are the same for Tier 2 covered members of ERS local participating employers.

The City’s contractually required contribution rate for the year ended September 30, 2022 was 14.75% of pensionable pay for Tier 1 employees, and 12.87% of pensionable pay for Tier 2 employees. These required contribution rates are based upon the actuarial valuation dated September 30, 2019, a percent of annual pensionable payroll, and an actuarially determined amount that, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, with an additional amount to finance any unfunded accrued liability. Total employer contributions to the pension plan from the City were \$697,387 for the year ended September 30, 2022.

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 12 - PENSION PLAN - Continued

Net Pension Liability

The City’s net pension liability was measured as of September 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2020 rolled forward to September 30, 2021 using standard roll-forward techniques as shown in the following table:

	<u>Expected</u>	<u>Actual Before Act 2019-132</u>	<u>Actual After Act 2019-132</u>	<u>Actual After 2020 Experience Study</u>
(a) Total Pension Liability as of September 30, 2020	\$ 17,461,527	\$ 17,612,145	\$ 17,612,145	\$ 18,380,455
(b) Discount rate	7.70%	7.70%	7.70%	7.45%
(c) Entry Age Normal Cost for the period October 1, 2020 - September 30, 2021	424,445	424,445	424,445	474,655
(d) Transfers Among Employers:	-	248,950	248,950	248,950
(e) Actual Benefit Payments and Refunds for the period October 1, 2020 - September 30, 2021	<u>(1,293,180)</u>	<u>(1,293,180)</u>	<u>(1,293,180)</u>	<u>(1,293,180)</u>
(f) Total Pension Liability as of September 30, 2021 = [(a) x (1+(b))] + (c) + (d) + [(e) x (1+0.5*(b))]	<u>\$ 17,887,542</u>	<u>\$ 18,298,708</u>	<u>\$ 18,298,708</u>	<u>\$ 19,132,053</u>
(g) Difference between Expected and Actual		\$ 411,166		
(h) Less Liability Transferred for Immediate Recognition		<u>248,950</u>		
(i) Difference between Expected and Actual - Experience (Gain)/Loss = (g) - (h)		<u>\$ 162,216</u>		
(j) Difference between Actual TPL Before and After Act 2019-132 - Benefit Change (Gain)/Loss			<u>\$ -</u>	
(k) Difference between Actual TPL Before and After 2020 Experience Study - Assumption Change (Gain)/Loss				<u>\$ 833,345</u>

Actuarial assumptions. The total pension liability as of September 30, 2021 was determined on the annual actuarial funding valuation report prepared as of September 30, 2020. The key actuarial assumptions are summarized below:

Inflation	2.50%
Salary increases	3.25% - 6.00%
Investment rate of return*	7.45%

*Net of pension plan investment expense

Mortality rates were based on the Pub-2010 Below-Median Tables, projected generationally using the MP-2020 scale, which is adjusted by 66-2/3% beginning with year 2019.

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 12 - PENSION PLAN - Continued

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of geometric real rates of return for each major asset class are as follows:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	15.00%	2.80%
US Large Stocks	32.00%	8.00%
US Mid Stocks	9.00%	10.00%
US Small Stocks	4.00%	11.00%
Int'l Developed Market Stocks	12.00%	9.50%
Int'l Emerging Market Stocks	3.00%	11.00%
Alternatives	10.00%	9.00%
Real Estate	10.00%	6.50%
Cash Equivalents	5.00%	1.50%
Total	100%	

Discount rate. The discount rate used to measure the total pension liability at September 30, 2021 was the long-term rate of return, 7.45%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the employer contributions will be made in accordance with the funding policy adopted by the ERS Board of Control. Based on those assumptions, components of the pension plan's fiduciary net position were projected to be available to make all projected future benefit payments of current pan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability and a municipal bond rate was not used in determining the discount rate.

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 12 - PENSION PLAN - Continued

Changes in Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at September 30, 2020	\$ 17,461,527	\$ 10,628,282	\$ 6,833,245
Changes for the year:			
Service cost	424,445	-	424,445
Interest	1,294,750	-	1,294,750
Changes of benefit terms	-	-	-
Changes of assumptions	833,345	-	833,345
Differences between expected and actual experience	162,216	-	162,216
Contributions - employer	-	626,477	(626,477)
Contributions - employee	-	352,054	(352,054)
Net investment income	-	2,352,881	(2,352,881)
Benefit payments, including refunds of employee contributions	(1,293,180)	(1,293,180)	-
Administrative expense	-	-	-
Transfers among employers	248,950	248,950	-
Net changes	<u>1,670,526</u>	<u>2,287,182</u>	<u>(616,656)</u>
Balances at September 30, 2021	<u>\$ 19,132,053</u>	<u>\$ 12,915,464</u>	<u>\$ 6,216,589</u>

Sensitivity of the net pension liability to changes in the discount rate. The following table presents the City’s net pension liability calculated using the discount rate of 7.45%, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.45%) or 1-percentage-point higher (8.45%) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
Plan's Net Pension Liability (Asset)	\$ 8,394,291	\$ 6,216,589	\$ 4,401,451

Pension plan fiduciary net position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued RSA Comprehensive Annual Report for the fiscal year ended September 30, 2021. The supporting actuarial information is included in the GASB Statement No. 68 Report for the ERS prepared as of September 30, 2021. The auditor’s report on the Schedule of Changes in Fiduciary Net Position by Employer and accompanying notes is also available. The additional financial and actuarial information is available at <http://www.rsa-al.gov>.

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 12 - PENSION PLAN - Continued

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the City recognized pension expense of \$396,188. At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions of the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 140,487	\$ 557,087
Changes of assumptions	740,797	-
Net difference between projected and actual earnings on plan investments	-	916,099
Employer contributions subsequent to the Measurement Date	697,387	-
Total	\$ 1,578,671	\$ 1,473,186

Amounts reported as deferred outflows of resources and deferred inflows of resources to pensions will be recognized in pension expense as follows:

Amortization of Deferred Inflows / Outflows:	
Year ended September 30,	
2023	\$ 545,439
2024	(146,706)
2025	(233,097)
2026	(166,817)
2027	106,666
Thereafter	-
	\$ 105,485

NOTE 13 - ECONOMIC DEPENDENCY

Sales and use tax revenue accounted for 69 percent of total governmental fund-type revenues for the year ended September 30, 2022.

NOTE 14 – FUTURE ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board has issued statements that will become effective in subsequent fiscal years. The statements address:

- Statement No. 91, *Conduit Debt Obligations* to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of GASB 91 were originally effective for fiscal years beginning after December 15, 2020, but was extended to fiscal years beginning after December 15, 2021, with the issuance of GASB Statement 95, *Postponement of the Effective Date of Certain Authoritative Guidance*. The City is currently evaluating the impact GASB 91 may have on its financial statements.
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – This statement will become effective for the City in Fiscal year 2023.
- Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, which defines SBITAs and provides accounting and financial reporting for SBITAs by governments. This statement requires a government to recognize a subscription liability and an intangible right-to-use subscription asset for SBITAs. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
- Statement No. 99, *Omnibus 2022*, which relates to the extension of the use of LIBOR, disclosures for non-monetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in statement No. 34 and terminology updates that take effect upon issuance. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
- Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*, that will enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
- Statement No. 101, *Compensated Absences*, that will better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective will be achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

The City is currently evaluating the effects that these statements will have on its financial statements for subsequent years. The City has implemented GASB Statement No. 87, *Leases*. The implementation of this statement improves accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

THE CITY OF LEEDS, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Regular Council Meeting Packet
06-20-2023

88

NOTE 15 - SUBSEQUENT EVENTS

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through June 16, 2023, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

THE CITY OF LEEDS, ALABAMA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY – RETIREMENT SYSTEMS OF ALABAMA
FOR THE YEAR ENDED SEPTEMBER 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability								
Service cost	\$ 424,445	\$ 342,404	\$ 375,585	\$ 348,488	\$ 399,675	\$ 367,882	\$ 358,605	\$ 381,946
Interest	1,294,750	1,290,503	1,289,420	1,306,503	1,287,757	1,234,560	1,185,534	1,156,691
Changes of benefit terms	-	315,103	-	-	-	-	-	-
Differences between expected and actual experience	162,216	(532,417)	-	(473,971)	(25,982)	224,420	330,754	-
Changes of assumptions	833,345	-	(59,956)	86,107	-	692,767	-	-
Benefit payments, including refunds of employee contributions	(1,293,180)	(1,359,241)	(1,468,161)	(1,338,653)	(1,353,226)	(1,330,876)	(1,193,260)	(1,162,956)
Transfers among employers	248,950	(34,231)	(177,274)	23,887	(73,621)	6,641	-	-
Net change in total pension liability	<u>1,670,526</u>	<u>22,121</u>	<u>(40,386)</u>	<u>(47,639)</u>	<u>234,603</u>	<u>1,195,394</u>	<u>681,633</u>	<u>375,681</u>
Total pension liability - beginning	<u>17,461,527</u>	<u>17,439,406</u>	<u>17,479,792</u>	<u>17,527,431</u>	<u>17,292,828</u>	<u>16,097,434</u>	<u>15,415,801</u>	<u>15,040,120</u>
Total pension liability - ending (a)	<u>\$19,132,053</u>	<u>\$17,461,527</u>	<u>\$17,439,406</u>	<u>\$17,479,792</u>	<u>\$17,527,431</u>	<u>\$17,292,828</u>	<u>\$16,097,434</u>	<u>\$15,415,801</u>
Plan fiduciary net position								
Contributions - employer	\$ 626,477	\$ 523,802	\$ 477,559	\$ 461,968	\$ 482,623	\$ 486,514	\$ 468,873	\$ 439,609
Contributions - member	352,054	263,152	245,917	239,059	237,767	249,717	230,745	237,993
Net investment income	2,352,881	590,892	278,013	982,163	1,279,525	983,470	120,289	1,151,891
Benefit payments, including refunds of employee contributions	(1,293,180)	(1,359,241)	(1,468,161)	(1,338,653)	(1,353,226)	(1,330,876)	(1,193,260)	(1,162,956)
Transfers among employers	248,950	(34,231)	(177,274)	23,887	(73,621)	6,641	(123,502)	(123,408)
Net change in plan fiduciary net position	<u>2,287,182</u>	<u>(15,626)</u>	<u>(643,946)</u>	<u>368,424</u>	<u>573,068</u>	<u>395,466</u>	<u>(496,855)</u>	<u>543,129</u>
Plan net position - beginning	<u>10,628,282</u>	<u>10,643,908</u>	<u>11,287,854</u>	<u>10,919,430</u>	<u>10,346,362</u>	<u>9,950,896</u>	<u>10,447,751</u>	<u>9,904,622</u>
Plan net position - ending (b)	<u>\$12,915,464</u>	<u>\$10,628,282</u>	<u>\$10,643,908</u>	<u>\$11,287,854</u>	<u>\$10,919,430</u>	<u>\$10,346,362</u>	<u>\$ 9,950,896</u>	<u>\$10,447,751</u>
Net pension liability (asset) - ending (a) - (b)	\$ 6,216,589	\$ 6,833,245	\$ 6,795,498	\$ 6,191,938	\$ 6,608,001	\$ 6,946,466	\$ 6,146,538	\$ 4,968,050
Plan fiduciary net position as a percentage of the total pension liability	67.51%	60.87%	61.03%	64.58%	62.30%	59.83%	61.82%	67.77%
Covered-employee payroll	\$ 5,146,765	\$ 4,019,877	\$ 3,995,600	\$ 3,916,606	\$ 3,973,863	\$ 4,227,319	\$ 4,128,559	\$ 4,076,199
Net pension liability (asset) as a percentage of covered-employee payroll	120.79%	169.99%	170.07%	158.09%	166.29%	164.32%	148.88%	121.88%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the required supplemental information.

THE CITY OF LEEDS, ALABAMA
SCHEDULE OF EMPLOYER CONTRIBUTIONS – RETIREMENT SYSTEMS OF ALABAMA
FOR THE YEAR ENDED SEPTEMBER 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 697,387	\$ 644,405	\$ 539,454	\$ 477,559	\$ 454,896	\$ 482,623	\$ 512,265	\$ 572,958
Contribution in relation to the actuarially determined contribution	<u>697,387</u>	<u>644,405</u>	<u>539,454</u>	<u>477,559</u>	<u>454,896</u>	<u>482,623</u>	<u>512,265</u>	<u>572,958</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 5,604,593	\$ 5,146,765	\$ 4,019,877	\$ 3,995,600	\$ 3,916,606	\$ 3,973,863	\$ 4,227,319	\$ 4,128,559
Contributions as a percentage of covered-employee payroll	12.44%	12.52%	13.42%	11.95%	11.61%	12.14%	12.12%	13.88%

Actuarial cost method: Entry Age
 Amortization Method: Level percent closed
 Remaining amortization period: 27.2 years
 Asset valuation method: Five-year smoothed market
 Inflation: 2.75%
 Salary increases: 3.25 – 5.00%, including inflation
 Investment rate of return: 7.70%, net of pension plan investment expense, including inflation

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the required supplemental information.

**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
– GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:				
Taxes	\$ 16,567,080	\$ 16,567,080	\$ 20,769,361	\$ 4,202,281
Licenses and permits	2,053,299	2,053,299	2,694,613	641,314
Intergovernmental	1,907,668	1,907,668	2,266,757	359,089
Charges for services	269,961	269,961	716,413	446,452
Fines and forfeitures	872,518	872,518	860,686	(11,832)
Interest	28,000	28,000	32,784	4,784
Other	170,627	170,627	2,022,170	1,851,543
Total revenues	<u>21,869,153</u>	<u>21,869,153</u>	<u>29,362,784</u>	<u>7,493,631</u>
Expenditures:				
Current operations:				
General government	5,606,120	5,606,120	5,053,758	552,362
Public safety:				
Fire and rescue	2,933,660	2,933,660	3,382,532	(448,872)
Police and court	2,993,280	2,993,280	3,793,053	(799,773)
Streets and sanitation	1,575,080	1,575,080	1,928,135	(353,055)
Parks and recreation	12,200	12,200	25,371	(13,171)
Library	225,205	225,205	310,474	(85,269)
Redevelopment expenses	593,900	593,900	614,525	(20,625)
Total current operations	<u>13,939,445</u>	<u>13,939,445</u>	<u>15,107,848</u>	<u>(1,168,403)</u>
Capital outlays	147,000	147,000	2,211,721	(2,064,721)
Debt service	-	-	-	-
Total expenditures	<u>14,086,445</u>	<u>14,086,445</u>	<u>17,319,569</u>	<u>(3,233,124)</u>
Revenues over / (under) expenditures	7,782,708	7,782,708	12,043,215	4,260,507
Other financing sources / (uses):				
Transfers to component unit	-	-	(2,417,615)	(2,417,615)
Interfund transfers out	(5,716,000)	(5,716,000)	(5,600,000)	116,000
Total other financing sources / (uses)	<u>(5,716,000)</u>	<u>(5,716,000)</u>	<u>(8,017,615)</u>	<u>(2,301,615)</u>
Net change in fund balance	<u>\$ 2,066,708</u>	<u>\$ 2,066,708</u>	4,025,600	<u>\$ 1,958,892</u>
Fund balances, beginning			<u>24,347,494</u>	
Fund balances, ending			<u>\$ 28,373,094</u>	

See notes to the required supplemental information.

NOTE 1 - COMPLIANCE AND ACCOUNTABILITY

Budget Requirements, Accounting, and Reporting

Requirements:

A budget is adopted for the City’s general fund. The budget is based on expected expenditures by program and estimated resources by source.

With the exception of construction in progress, appropriations lapse at the end of each fiscal year.

Appropriation control (City Council appropriated budget) is by department within a fund. The budget may be amended to transfer amounts between departments. Budgetary comparison schedules are presented in the Supplemental Section as Required Supplemental information. The budgetary basis is the modified accrual basis of accounting with encumbrances included as actual.

SUPPLEMENTARY INFORMATION

THE CITY OF LEEDS, ALABAMA
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Commercial Development Authority	Redevelopment Authority	Special Revenue Funds		Total Nonmajor Governmental Funds
			State 4 Cent Gas Tax	State 7 Cent Gas Tax	
Assets					
Current assets					
Cash and cash equivalents - unrestricted	\$ 62,629	\$ 45,405	\$ -	\$ -	\$ 108,034
Cash and cash equivalents - restricted	-	-	331,648	1,625,936	1,957,584
Right-of-use lease asset	-	-	-	149,309	149,309
Accounts receivable	-	-	39,475	82,056	121,531
Total Assets	\$ 62,629	\$ 45,405	\$ 371,123	\$ 1,857,301	\$ 2,336,458
Liabilities and Fund Balance (deficit)					
Current liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Right-of-use lease liability	-	-	-	149,309	149,309
	-	-	-	149,309	149,309
Fund Balance					
Restricted for:					
Road maintenance and construction	-	-	371,123	-	371,123
Street and road maintenance	-	-	-	1,707,992	1,707,992
Unassigned:					
Redevelopment	-	45,405	-	-	45,405
Commercial development	62,629	-	-	-	62,629
	<u>62,629</u>	<u>45,405</u>	<u>371,123</u>	<u>1,707,992</u>	<u>2,187,149</u>
Total Liabilities and Fund Balance	\$ 62,629	\$ 45,405	\$ 371,123	\$ 1,857,301	\$ 2,336,458

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE IN NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Commercial Development Authority	Redevelopment Authority	Special Revenue Funds		Total Nonmajor Governmental Funds
			State 4 Cent Gas Tax	State 7 Cent Gas Tax	
Revenue					
Taxes	\$ -	\$ -	\$ 124,787	\$ 533,713	\$ 658,500
Interest	64	-	-	1,171	1,235
	<u>64</u>	<u>-</u>	<u>124,787</u>	<u>534,884</u>	<u>659,735</u>
Expenditures					
General government	-	-	-	91	91
Redevelopment	-	101,653	-	-	101,653
	<u>-</u>	<u>101,653</u>	<u>-</u>	<u>91</u>	<u>101,744</u>
Capital Outlay					
Other Financing Sources/(Uses)					
Transfers In/(Out)	-	100,000	-	-	100,000
	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Net Change in Fund Balance	64	(1,653)	124,787	534,793	657,991
Fund Balance (Deficit) - Beginning of Year	62,565	47,058	246,336	1,173,199	1,529,158
Fund Balance (Deficit) - End of Year	<u>\$ 62,629</u>	<u>\$ 45,405</u>	<u>\$ 371,123</u>	<u>\$ 1,707,992</u>	<u>\$ 2,187,149</u>

THE CITY OF LEEDS, ALABAMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

<u>Federal Grantor Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
Direct Programs:			
U.S. Department of Treasury			
Passed through the Alabama Department of Finance			
Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPM210239	\$ 1,432,601
Total: U.S. Department of Treasury			<u>1,432,601</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u><u>\$ 1,432,601</u></u>

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of The City of Leeds and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – De MINIMIS INDIRECT COST RATE

The City of Leeds has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

THE CITY OF LEEDS, ALABAMA
SCHEDULE OF PRIOR AND CURRENT YEAR FINDINGS
SEPTEMBER 30, 2022

Regular Council Meeting Packet
06-20-2023

98

PRIOR YEAR – FINDINGS, RECOMMENDATIONS, AND REPLIES

There are no prior year audit findings.

CURRENT YEAR – FINDINGS, RECOMMENDATIONS, AND REPLIES

There are no current year audit findings.

THE CITY OF LEEDS, ALABAMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

PART I: SUMMARY OF AUDITORS' RESULTS:

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Are material weaknesses identified? _____ Yes X No

Are significant deficiencies that are not considered to be material weaknesses identified? _____ Yes X None reported

Is noncompliance which could have a material effect on the financial statements identified? _____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

Are material weaknesses identified? _____ Yes X No

Are significant deficiencies that are not considered to be material weaknesses identified? _____ Yes X None reported

Type of report issued on compliance with requirements applicable to each major program? Unmodified

Are there and audit findings that are required to be reported in accordance with section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Coronavirus State and Local Fiscal Recovery Plan	21.027

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Is the auditee identified as a low-risk auditee? _____ Yes X No

THE CITY OF LEEDS, ALABAMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
FOR THE YEAR ENDED SEPTEMBER 30, 2022

PART II. FINANCIAL STATEMENT FINDING

None.

PART III. FEDERAL AWARD FINDING AND QUESTIONED COST

None.

File Attachments for Item:

13. Resolution 2023-06-04: Cancel the Regularly Scheduled Meeting of July 3, 2023.

CITY OF LEEDS

RESOLUTION NO.: 2023-06-04

RESCHEDULE THE REGULARLY SCHEDULED OF JULY 3, 2023, IN OBSERVANCE OF THE JULY 4 INDEPENDENCE DAY HOLIDAY

WHEREAS, the first Monday in July, the date set for the regular meeting of the Leeds City Council, falls on the day just prior to the July 4 Independence Day Holiday which is observed as a holiday for City employees and others.

WHEREAS, to accommodate the schedule of City employees and City Council members, the Leeds City Council deems it in the best interest of the City of Leeds to forego the regular meeting of July 3, 2023.

NOW, THEREFORE, BE IT RESOLVED that the first regular meeting of the Leeds City Council for the month of July 3, 2023, is hereby cancelled.

ADOPTED and APPROVED this the 20th day of June 2023.

CITY OF LEEDS, ALABAMA

DAVID MILLER, MAYOR

DATE

ATTEST:

AYES: _____

NAYS: _____

ABSENT FROM VOTING: _____

ABSTAIN: _____

TOUSHI ARBITELLE, CITY CLERK

In my capacity as City Clerk of the City of Leeds, I hereby certify that the above Resolution was duly adopted by the City Council of the City of Leeds at a regular meeting held on the 20th day of June 2023.

City Clerk

File Attachments for Item:

14. Ordinance 2023-06-01: Consider a Six Month Extension of the Moratorium for New R-5 and R-6 Zoning Applications

CITY OF LEEDS

ORDINANCE NO. 2023-06-01

SIX MONTH EXTENSION OF THE MORATORIUM FOR NEW R-5, AND R-6 ZONING

WHEREAS, the City Council previously received requests from the Planning and Zoning Commission of the City of Leeds to impose moratoriums against R-5, Garden Home District, and R-6, Patio Home District, zoning applications (see attached Letter); and

WHEREAS, although the Planning and Zoning Commission previously submitted a new version of the applicable code sections, the resulting language has not yet been completed and ready for reconsideration to the City Council; and

WHEREAS, it was previously determined that there remains too many risks associated with high density developments to allow R-5 and R-6 zoning applications to continue without a period of suspension to ensure that these developments are in fact providing the intended benefits to the City or whether other regulatory safeguards can be implemented to control and to ensure that these intended benefits are realized by the City; and

WHEREAS, an extension of the current moratorium will also provide time for the City learn more and to potentially address the health and safety impacts of these developments on residents, time to review the regulations and practices associated therewith, and time to make well-educated decisions on the inquiries and concerns of citizens.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEEDS, ALABAMA, AS FOLLOWS:

1. Based on, without limitation, the findings as established herein above as well as in regard to the initial determination of a moratorium, and as a matter of the health, safety and welfare of the general public, there is hereby declared that, beginning on August 17, 2023, there shall be an additional city-wide 6-month moratorium on the acceptance of zoning applications for R-5, Garden Home District, and R-6, Patio Home District, as defined by the City of Leeds Zoning Regulations.
2. This moratorium shall not apply to or otherwise impact applications for other zoning uses or designations.
3. The provisions of this ordinance are severable. If any provision is held by a court of competent jurisdiction to be invalid or unconstitutional, it shall not affect the validity or constitutionality of the remaining provisions, which are adopted separately and independently.
4. The terms and conditions of this Ordinance shall become effective immediately following its posting according to law.

ADOPTED and APPROVED this the 20th day of June 2023.

CITY OF LEEDS, ALABAMA:

DAVID MILLER, MAYOR

DATE

ATTEST:

AYES: _____
NAYS: _____
ABSENT FROM VOTING: _____
ABSTAIN: _____

TOUSHI ARBITELLE, CITY CLERK

I, Toushi Arbitelle, City Clerk of the City of Leeds, hereby certify that the above Ordinance was duly adopted by the City Council of the City of Leeds at a regular meeting held on the 20th day of June 2023.

Toushi Arbitelle, City Clerk

Mr. Edward Cook, Chairperson
City of Leeds
Planning and Zoning Commission
1400 9th St
Leeds, AL 35094

June 12, 2023

Leeds City Council
1400 9th St
Leeds, AL 35094

Subject: Request for Moratorium Extension

Dear Members of the City Council,

I hope this letter finds you in good health and high spirits. As the Chairperson of the Planning and Zoning Commission in our esteemed city, I am writing to request your support in extending the current moratorium for an additional six months, beginning on August 17, 2023. The Planning and Zoning Commission at its regular meeting of June 8, 2023, voted to submit this request to the council.

We are living in a time of rapid development and urban expansion, which necessitates a careful and measured approach to ensure the sustainable growth and preservation of our city. The Planning and Zoning Commission, along with other relevant stakeholders, has been diligently working to evaluate and revise our existing zoning regulations and land use policies. However, due to the complexities and intricacies involved in this process, we believe that additional time is required to comprehensively address the concerns and aspirations of our community.

The moratorium has been instrumental in allowing us to assess the current state of our city's infrastructure, transportation networks, environmental impact, and the compatibility of new developments with the existing neighborhood fabric. It has provided us with the opportunity to engage in meaningful discussions with residents, businesses, and other stakeholders, ultimately leading to a more inclusive and transparent decision-making process.

During the initial period of the moratorium, we have made significant progress in reviewing and gaining a better understanding of the issues associated with these zoning classifications. However, there are critical areas that still require thorough evaluation and consideration, such as traffic management strategies, affordable housing provisions, and sustainable development practices. Extending the moratorium will enable us to complete these tasks diligently and thoughtfully, ensuring that our decisions are informed by a comprehensive understanding of the implications and potential consequences.

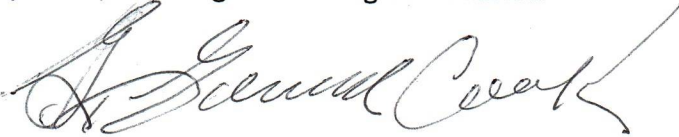
We understand the importance of timely development and economic growth, but it is equally essential to balance these goals with the preservation of our city's unique character and the well-being of its residents. By extending the moratorium, we demonstrate our commitment to responsible and sustainable growth, ensuring that our city continues to thrive while preserving its identity and enhancing the quality of life for all.

I kindly request your support and consideration in approving the extension of the moratorium for an additional six months, commencing on August 17, 2023. This extension will provide us with the necessary time and resources to finalize our recommendations, foster public engagement, and make well-informed decisions for the long-term benefit of our community.

Thank you for your attention to this matter. I would be more than willing to discuss any questions or concerns you may have regarding this request. Please feel free to contact me. I am grateful for your continued support in shaping the future of our city.

Sincerely,

Mr. Edward G. Cook
Chairperson, Planning and Zoning Commission

A handwritten signature in cursive script, appearing to read "E. G. Cook".