



CITY OF LEEDS, ALABAMA

FINANCE COMMITTEE MEETING AGENDA

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

January 11, 2023 @ 4:00 PM

CALL TO ORDER

ROLL CALL

OLD BUSINESS

NEW BUSINESS

[1.](#) FC-2023-01-01 - Budget Reports

ADJOURNMENT

In compliance with the Americans with Disabilities Act, those requiring accommodation for Council meetings should notify the City Clerk's Office at least 24 hours prior to the meeting at 205-699-2585.

File Attachments for Item:

1. FC-2023-01-01 - Budget Reports

City of Leeds - Debt Service

Budget vs. Actuals: FY2023(Oct2022 - Sept 2023) - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
09-3008 OCCUPATIONAL TAX	594,920.46	1,837,563.00	-1,242,642.54	32.38 %
09-3399 GF to Debit Service Transfer		5,500,000.00	-5,500,000.00	
09-3904 INTEREST EARNED	1,116.58	5,043.78	-3,927.20	22.14 %
09-3906 PEBA REIMBURSEMENT (SCHOOL)	312,232.82	407,615.64	-95,382.82	76.60 %
Total Income	\$908,269.86	\$7,750,222.42	\$ -6,841,952.56	11.72 %
GROSS PROFIT	\$908,269.86	\$7,750,222.42	\$ -6,841,952.56	11.72 %
Expenses				
09-1392 2015 PEBA	3,125.00	416,486.51	-413,361.51	0.75 %
09-1393 2016 PEBA		313,746.76	-313,746.76	
09-1394 2017 PEBA		2,357,785.13	-2,357,785.13	
09-4400 Tax Collection Fees	11,310.61	3,509.64	7,800.97	322.27 %
09-4710 REFUND		686,926.42	-686,926.42	
09-4716 2018 GENERAL OBLIGATION SERIES		859,901.71	-859,901.71	
09-4800 Service Charge		274.78	-274.78	
09-6100 BOND FEES		5,500.00	-5,500.00	
09-6200 2017-A GENERAL OBLIGATION SERIES	68,680.94	277,606.96	-208,926.02	24.74 %
09-6400 2020A GO WARRANTS	45,884.88	93,419.76	-47,534.88	49.12 %
09-6401 2020B GO WARRANTS	670,789.66	1,704,302.18	-1,033,512.52	39.36 %
09-6402 2020C GO WARRANTS	61,394.20	184,182.60	-122,788.40	33.33 %
09-6500 2021A GO Warrants	38,762.18	25,832.46	12,929.72	150.05 %
09-6501 2021B GO Warrants	983,540.54	77,102.52	906,438.02	1,275.63 %
09-6502 2021C	2,350.00		2,350.00	
19-6507 2017 GO SCHOOL SERIES	210,601.43	598,674.86	-388,073.43	35.18 %
40-6300 2017-B PARKS (MEMORIAL)	34,853.69	144,970.13	-110,116.44	24.04 %
Total Expenses	\$2,131,293.13	\$7,750,222.42	\$ -5,618,929.29	27.50 %
NET OPERATING INCOME	\$ -1,223,023.27	\$0.00	\$ -1,223,023.27	0.00%
NET INCOME	\$ -1,223,023.27	\$0.00	\$ -1,223,023.27	0.00%

City of Leeds - Gas Tax

Budget vs. Actuals: FY2023(Oct 22 - Sept 23) - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
04-3000 Four Cent Revenue				
04-3800 GAS TAX	89,626.26	120,957.91	-31,331.65	74.10 %
04-3904 4 CENT INTEREST EARNED	139.66	291.99	-152.33	47.83 %
Total 04-3000 Four Cent Revenue	89,765.92	121,249.90	-31,483.98	74.03 %
07-3000 Seven Cent Revenue				
07-3800 7 CENT GAS TAX	37,536.26	113,085.84	-75,549.58	33.19 %
07-3801 JEFF CO ROAD TAX	69,297.38	253,178.44	-183,881.06	27.37 %
07-3850 Rebuild Alabama	17,583.78	98,860.78	-81,277.00	17.79 %
07-3904 7 CENT INTEREST EARNED	606.38	1,043.06	-436.68	58.13 %
Total 07-3000 Seven Cent Revenue	125,023.80	466,168.12	-341,144.32	26.82 %
Total Income	\$214,789.72	\$587,418.02	\$ -372,628.30	36.57 %
GROSS PROFIT	\$214,789.72	\$587,418.02	\$ -372,628.30	36.57 %
Expenses				
04-4000 Four Cent Expenses	11.36	443.14	-431.78	2.56 %
04-6702 CITY PROJECTS		120,000.00	-120,000.00	
Total 04-4000 Four Cent Expenses	11.36	120,443.14	-120,431.78	0.01 %
04-4400 Tax Collection Fees	1,210.86		1,210.86	
07-4000 Seven Cent Expenses				
07-4400 CONTRACT SERVICES		90.84	-90.84	
07-4514 RPR & MTC - GENERAL		460,000.00	-460,000.00	
Total 07-4000 Seven Cent Expenses		460,090.84	-460,090.84	
Total Expenses	\$1,222.22	\$580,533.98	\$ -579,311.76	0.21 %
NET OPERATING INCOME	\$213,567.50	\$6,884.04	\$206,683.46	3,102.36 %
NET INCOME	\$213,567.50	\$6,884.04	\$206,683.46	3,102.36 %

City of Leeds - General Fund

Budget vs. Actuals: FY23 - Oct 22 - Sept 23 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
01-3000 Admin				
01-3001 Sales Tax	2,680,697.56	15,000,000.00	-12,319,302.44	17.87 %
01-3002 Sellers Use Tax	227,866.32	966,341.00	-738,474.68	23.58 %
01-3003 Simplified Sellers Use Tx	202,099.63	675,000.00	-472,900.37	29.94 %
01-3004 Consumer Use Tax	100,216.05	370,000.00	-269,783.95	27.09 %
01-3010 Business License	149,738.16	1,900,000.00	-1,750,261.84	7.88 %
01-3012 Excise Tax	13,132.80	50,000.00	-36,867.20	26.27 %
01-3014 Production Privilege - State of Alabama	246.95	300.00	-53.05	82.32 %
01-3020 Tobacco Tax	24,782.02	89,019.34	-64,237.32	27.84 %
01-3030 Ad Valorem	573,269.41	1,260,000.00	-686,730.59	45.50 %
01-3038 Road Tax Distribution	4,861.18	110,000.00	-105,138.82	4.42 %
01-3040 Auto & Boat Sales/Use Tax	25,574.51	73,577.02	-48,002.51	34.76 %
01-3050 Manuf Homes Tax - St Clair	164.00	307.25	-143.25	53.38 %
01-3070 Wine & Beer Tax	17,182.32	60,000.00	-42,817.68	28.64 %
01-3078 Liquor Tax	7,504.86	73,000.00	-65,495.14	10.28 %
01-3080 Rental Lease Tax	55,703.06	210,000.00	-154,296.94	26.53 %
01-3090 Lodging Tax	62,052.09	245,000.00	-182,947.91	25.33 %
01-3104 Alabama Trust Fund Rev		102,220.00	-102,220.00	
01-3112 Franchise Fee - Utility	35,321.41	220,000.00	-184,678.59	16.06 %
01-3120 Recycling Center Proceeds	1,283.51	737.00	546.51	174.15 %
01-3400 Contractual Buc-ee's Donation		25,000.00	-25,000.00	
01-3508 Magistrate Training Rev - Rec'd From Court	564.00	1,905.00	-1,341.00	29.61 %
01-3512 Court Monthly Report Fees	85,784.03	250,000.00	-164,215.97	34.31 %
01-3802 Carryover Funds		1,357,246.43	-1,357,246.43	
01-3900 Retiree Insurance Premiums	7,708.04	25,000.00	-17,291.96	30.83 %
01-3904 Interest Earned	6,533.63	25,000.00	-18,466.37	26.13 %
01-3997 Misc Fees	4,340.94		4,340.94	
Total 01-3000 Admin	4,286,626.48	23,089,653.04	-18,803,026.56	18.57 %
11-3000 Court				
11-3504 Court Fines & Forfeitures	157,018.06	445,000.00	-287,981.94	35.28 %
Total 11-3000 Court	157,018.06	445,000.00	-287,981.94	35.28 %
12-3000 Cemetery				
12-3302 Cemetery-Gen Fund Open/Close	6,670.00	20,000.00	-13,330.00	33.35 %
12-3904 Cemetery-Interest Earned	258.21	775.00	-516.79	33.32 %
Total 12-3000 Cemetery	6,928.21	20,775.00	-13,846.79	33.35 %
14-3000 TIF District				
14-3106 DO NOT USE- TIF District Revenue	166,514.79	450,000.00	-283,485.21	37.00 %
Total 14-3000 TIF District	166,514.79	450,000.00	-283,485.21	37.00 %
16-3000 Social Services Revenues				
16-3112 Social Services-Revenue	19,221.00	19,500.00	-279.00	98.57 %
Total 16-3000 Social Services Revenues	19,221.00	19,500.00	-279.00	98.57 %

City of Leeds - General Fund

Budget vs. Actuals: FY23 - Oct 22 - Sept 23 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
19-3000 City Projects/Grants				
19-3200 RDA Reimbursements from	243.80		243.80	
Total 19-3000 City Projects/Grants	243.80		243.80	
22-3000 Police				
22-3550 Police Report Fees	2,154.69	9,000.00	-6,845.31	23.94 %
22-3998 Police-Misc Revenues	4,520.95		4,520.95	
Total 22-3000 Police	6,675.64	9,000.00	-2,324.36	74.17 %
26-3000 Fire				
26-3998 St Clair Fire Co Fire Tax		75,000.00	-75,000.00	
26-3999 DO NOT USE Fire-Misc Fees	4,554.24		4,554.24	
Total 26-3000 Fire	4,554.24	75,000.00	-70,445.76	6.07 %
40-3000 Parks				
40-3400 Parks-Rental	800.00	5,000.00	-4,200.00	16.00 %
Total 40-3000 Parks	800.00	5,000.00	-4,200.00	16.00 %
50-3000 Development				
50-3202 Development-Building Permits	48,160.73	175,000.00	-126,839.27	27.52 %
50-3204 Development-Electrical Permits	9,855.14	50,000.00	-40,144.86	19.71 %
50-3206 Development-Plumbing Permits	7,836.76	20,000.00	-12,163.24	39.18 %
50-3207 Development-Gas Permit	982.39	4,300.00	-3,317.61	22.85 %
50-3208 Development-Mechanical Permits	14,782.73	30,000.00	-15,217.27	49.28 %
50-3209 Development-Sign Permit	89.52	1,500.00	-1,410.48	5.97 %
50-3210 Development-Yard Sale Permits	663.68	1,500.00	-836.32	44.25 %
50-3211 Development-Demolition Permit	123.48	400.00	-276.52	30.87 %
50-3212 Development-Land Disturbance Permits	479.57	8,400.00	-7,920.43	5.71 %
50-3214 Development-Zoning Fee	36.01	300.00	-263.99	12.00 %
50-3215 Development- Roof Permit	6,228.10	3,400.00	2,828.10	183.18 %
50-3216 Development-Variance Fee	1,276.20	2,000.00	-723.80	63.81 %
50-3220 Development-Assessment Letter Fee	3,650.84	8,400.00	-4,749.16	43.46 %
50-3222 Development-Street Cut - Utilities	257.25	800.00	-542.75	32.16 %
50-3299 Development-Misc Permit Fee	5,515.40	17,000.00	-11,484.60	32.44 %
50-3999 Development-Misc Revenues		140.00	-140.00	
Total 50-3000 Development	99,937.80	323,140.00	-223,202.20	30.93 %
51-3000 Storm Water				
51-3218 Jeff Co - Storm Water Revenue	43,021.69	89,000.00	-45,978.31	48.34 %
51-3219 St. Clair Storm Water Revenue	11,476.51	21,500.00	-10,023.49	53.38 %
Total 51-3000 Storm Water	54,498.20	110,500.00	-56,001.80	49.32 %
80-3000 Streets Revenues				
80-3999 Streets-Misc and Other Revenues	259.09		259.09	
Total 80-3000 Streets Revenues	259.09		259.09	
83-3000 Solid Waste				
83-3855 Solid Waste Franchise Fee		40,000.00	-40,000.00	

City of Leeds - General Fund

Budget vs. Actuals: FY23 - Oct 22 - Sept 23 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
83-3856 Solid Waste-Trash And Limb Fee Revenue	61,951.49	225,000.00	-163,048.51	27.53 %
83-3999 Solid Waste-Misc & Other Revenue	-612.38		-612.38	
Total 83-3000 Solid Waste	61,339.11	265,000.00	-203,660.89	23.15 %
Total Income	\$4,864,616.42	\$24,812,568.04	\$ -19,947,951.62	19.61 %
GROSS PROFIT	\$4,864,616.42	\$24,812,568.04	\$ -19,947,951.62	19.61 %
Expenses				
01-4000 Admin Exp	68,478.76		68,478.76	
01-4001 Salaries & Wages	64,137.72	299,000.00	-234,862.28	21.45 %
01-4002 Payroll Taxes	4,712.40	22,200.00	-17,487.60	21.23 %
01-4004 Admin Health Insurance	3,982.00	65,000.00	-61,018.00	6.13 %
01-4005 Retiree Health Insurance Prem.	3,576.00	35,000.00	-31,424.00	10.22 %
01-4006 Retirement	3,686.76	27,750.00	-24,063.24	13.29 %
01-4015 Admin-Admin-EE Life & Disability Ins	20.44	3,000.00	-2,979.56	0.68 %
01-4016 Admin - Overtime	1,476.73		1,476.73	
01-4100 Insurance - General	22,447.88	600,000.00	-577,552.12	3.74 %
01-4110 Workers Comp Insurance		175,000.00	-175,000.00	
01-4112 Jeff Co Personnel Board		100,000.00	-100,000.00	
01-4200 Electrical Utilities	3,387.02	20,000.00	-16,612.98	16.94 %
01-4201 Internet	6,527.00	100,000.00	-93,473.00	6.53 %
01-4202 Telephone	180.34	3,500.00	-3,319.66	5.15 %
01-4203 Cell / Wireless Services	294.35	3,700.00	-3,405.65	7.96 %
01-4204 Gas Utilities	32.83	1,500.00	-1,467.17	2.19 %
01-4206 Water Utilities	99.15	1,500.00	-1,400.85	6.61 %
01-4208 Sewer Utilities	174.34	1,500.00	-1,325.66	11.62 %
01-4212 Storm Water Fee		30.00	-30.00	
01-4300 Office Supplies	121.74	2,500.00	-2,378.26	4.87 %
01-4302 Over Under Cash Account		100.00	-100.00	
01-4304 Copier & Printer Mtc		1,500.00	-1,500.00	
01-4306 Department Supplies	408.74	7,000.00	-6,591.26	5.84 %
01-4308 PR Advertising		800.00	-800.00	
01-4310 Legal Notices	313.00	1,500.00	-1,187.00	20.87 %
01-4312 Printing		575.00	-575.00	
01-4314 Subscriptions	4,964.92	40,000.00	-35,035.08	12.41 %
01-4316 Dues & Fees	21,712.12	92,000.00	-70,287.88	23.60 %
01-4320 Postage	1,045.00	6,000.00	-4,955.00	17.42 %
01-4322 Computer Support		6,250.00	-6,250.00	
01-4324 Computer Software	167.41	20,000.00	-19,832.59	0.84 %
01-4326 Computer Hardware		50,000.00	-50,000.00	
01-4328 Server Support	36,289.94	190,000.00	-153,710.06	19.10 %
01-4330 Education & Training	1,500.00	10,000.00	-8,500.00	15.00 %
01-4332 Travel	33.45	500.00	-466.55	6.69 %
01-4400 Contract Services	57,986.65	170,000.00	-112,013.35	34.11 %

City of Leeds - General Fund

Budget vs. Actuals: FY23 - Oct 22 - Sept 23 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
01-4402 Attorney/Legal	69,805.00	233,870.00	-164,065.00	29.85 %
01-4404 Auditing/Accounting		125,000.00	-125,000.00	
01-4406 Engineering Services	540.00	5,000.00	-4,460.00	10.80 %
01-4500 Repair & Maint Auto		1,500.00	-1,500.00	
01-4508 Repair & MTC - General	16,196.65	21,000.00	-4,803.35	77.13 %
01-4520 Fuel Expense - Auto	243.09	1,300.00	-1,056.91	18.70 %
01-4702 Economic Redevelopment	21,700.00	23,000.00	-1,300.00	94.35 %
01-4710 Misc Refund	104.00	500.00	-396.00	20.80 %
01-4716 Sales Tax Rebates	415,259.50	1,300,000.00	-884,740.50	31.94 %
01-4999 Transfer Out - Debt Service		5,500,000.00	-5,500,000.00	
01-5011 City Prosecutor	11,124.99	43,000.00	-31,875.01	25.87 %
01-6004 Service Charges		1,800.00	-1,800.00	
01-6704 Asset Purchase		60,000.00	-60,000.00	
01-7720 772 Grant Agreement	13,000.00		13,000.00	
Total 01-4000 Admin Exp	855,729.92	9,373,375.00	-8,517,645.08	9.13 %
10-4000 Mayor				
10-4100 Mayoral Discretionary Funds- Non-Budgeted	1,994.49		1,994.49	
10-4203 Mayor-Cell/Wireless Services	164.29	2,500.00	-2,335.71	6.57 %
10-4300 Mayor-Office Supplies	58.91	750.00	-691.09	7.85 %
10-4326 Mayor-Computer Hardware		500.00	-500.00	
10-4332 Mayor-Travel		1,000.00	-1,000.00	
10-4412 Mayor-Public Relations	3,963.40	37,000.00	-33,036.60	10.71 %
10-6702 Mayor-City Projects	3,906.00	8,000.00	-4,094.00	48.83 %
Total 10-4000 Mayor	10,087.09	49,750.00	-39,662.91	20.28 %
11-4000 Court Exp				
11-4001 Court-Salaries & Wages	54,627.65	251,000.00	-196,372.35	21.76 %
11-4002 Court-Payroll Taxes	3,958.99	27,000.00	-23,041.01	14.66 %
11-4004 Court-Health Insurance	3,982.00	5,000.00	-1,018.00	79.64 %
11-4006 Court-Retirement	2,089.21	47,000.00	-44,910.79	4.45 %
11-4015 Court-EE Life & Disability Ins	-198.94	1,000.00	-1,198.94	-19.89 %
11-4016 Court - Overtime	594.37		594.37	
11-4200 Court-Electrical Utilities	2,461.24	11,000.00	-8,538.76	22.37 %
11-4202 Court-Telephone Expense	118.10	1,800.00	-1,681.90	6.56 %
11-4203 Court-Cell / Wireless Services	254.34	2,000.00	-1,745.66	12.72 %
11-4204 Court-Gas Utilities	11.82	750.00	-738.18	1.58 %
11-4206 Court-Water Utilities	42.47	700.00	-657.53	6.07 %
11-4208 Court-Sewer Utilities	149.73	900.00	-750.27	16.64 %
11-4300 Court-Office Supplies		1,400.00	-1,400.00	
11-4304 Court-Copier & Printer Mtc	151.36	5,000.00	-4,848.64	3.03 %
11-4306 Court-Department Supplies		2,600.00	-2,600.00	
11-4312 Court-Printing	0.00	2,300.00	-2,300.00	0.00 %
11-4314 Court-Subscriptions	900.00	2,900.00	-2,000.00	31.03 %

City of Leeds - General Fund

Budget vs. Actuals: FY23 - Oct 22 - Sept 23 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
11-4316 Court-Dues & Fees	1,064.16	4,200.00	-3,135.84	25.34 %
11-4324 Court-Computer Software		2,500.00	-2,500.00	
11-4326 Court-Computer Hardware		3,000.00	-3,000.00	
11-4330 Court-Education & Training		8,500.00	-8,500.00	
11-4332 Court-Travel		1,000.00	-1,000.00	
11-4400 Court-Contract Services	676.00	4,800.00	-4,124.00	14.08 %
11-4500 Court-Repair & Maint Auto	20.00	21,000.00	-20,980.00	0.10 %
11-4508 Court-Repair & MTC - Buildings		2,000.00	-2,000.00	
11-4520 Court-Fuel Expense - Auto	251.62	1,150.00	-898.38	21.88 %
11-5000 Court-Govt Agencies Monthly Report Fees	48,777.03	165,000.00	-116,222.97	29.56 %
11-5002 Court-Restitution	1,450.00	7,700.00	-6,250.00	18.83 %
11-5008 Court-Magistrate Training	142.00	2,000.00	-1,858.00	7.10 %
11-5010 Court-Municipal Judge	9,624.99	36,000.00	-26,375.01	26.74 %
11-5060 Court-Driving School Expenses		6,000.00	-6,000.00	
11-6998 Court to Court Transfer	39,060.76	115,000.00	-75,939.24	33.97 %
11-6999 Court to GF Transfer	30,264.51	125,000.00	-94,735.49	24.21 %
11-8000 Budget Amendments	264,421.88	525,520.91	-261,099.03	50.32 %
Total 11-4000 Court Exp	464,895.29	1,392,720.91	-927,825.62	33.38 %
12-4000 Cemetery Exp				
12-4206 Cemetery-Water Utilities		1,200.00	-1,200.00	
12-4306 Cemetery-Department Supplies	15.76	1,000.00	-984.24	1.58 %
12-4400 Cemetery-Contract Services	4,573.75	45,000.00	-40,426.25	10.16 %
Total 12-4000 Cemetery Exp	4,589.51	47,200.00	-42,610.49	9.72 %
13-4000 Council				
13-4001 Council-Salaries & Wages	12,100.00	28,000.00	-15,900.00	43.21 %
13-4002 Council-Payroll Taxes	925.61	8,000.00	-7,074.39	11.57 %
13-4203 Cell / Wireless Services-Council	418.17	4,000.00	-3,581.83	10.45 %
13-4316 Council-Dues & Fees		500.00	-500.00	
13-4412 Council-Community Programs		3,000.00	-3,000.00	
Total 13-4000 Council	13,443.78	43,500.00	-30,056.22	30.91 %
16-4000 Social Services				
16-4001 Social Services-Salaries & Wages	17,241.75	74,200.00	-56,958.25	23.24 %
16-4002 Payroll Taxes	1,308.78	5,000.00	-3,691.22	26.18 %
16-4004 Social Services-Health Insurance	991.00	10,000.00	-9,009.00	9.91 %
16-4006 Social Services Retirement	695.60	9,000.00	-8,304.40	7.73 %
16-4015 Social Services-EE Life & Disability Ins	-120.72	2,000.00	-2,120.72	-6.04 %
16-4016 Social Services Overtime		2,226.00	-2,226.00	
16-4202 Telephone	31.54	500.00	-468.46	6.31 %
16-4203 Cell / Wireless Services	53.21	6,000.00	-5,946.79	0.89 %
16-4306 Social Services-Department Supplies	838.70	6,000.00	-5,161.30	13.98 %
16-4400 Social Services-Contract Services	19,738.48	50,000.00	-30,261.52	39.48 %
Total 16-4000 Social Services	40,778.34	164,926.00	-124,147.66	24.73 %

City of Leeds - General Fund

Budget vs. Actuals: FY23 - Oct 22 - Sept 23 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
19-4000 City Projects				
19-4400 RDA -Contract Services	129,500.00	129,500.00	0.00	100.00 %
19-5000 Main Street Leeds	25,000.00	50,000.00	-25,000.00	50.00 %
19-6102 Parks & Paving-City Projects	854,192.86	1,831,725.52	-977,532.66	46.63 %
19-6304 Hwy 78/Pres St-Engineering		100,000.00	-100,000.00	
19-6305 Hwy 78/Pres St-Construction Match		829,846.00	-829,846.00	
19-6701 Downtown Revitalization	9,200.00	500,000.00	-490,800.00	1.84 %
Total 19-4000 City Projects	1,017,892.86	3,441,071.52	-2,423,178.66	29.58 %
22-4000 Police Exp				
22-4001 Police-Salaries & Wages	504,887.39	2,246,625.31	-1,741,737.92	22.47 %
22-4002 Police-Payroll Taxes	38,300.39	147,630.00	-109,329.61	25.94 %
22-4004 Police-Health Insurance	35,823.00	450,000.00	-414,177.00	7.96 %
22-4006 Police-Retirement	29,783.40	375,000.00	-345,216.60	7.94 %
22-4012 Police-Uniforms	2,216.50	28,000.00	-25,783.50	7.92 %
22-4014 Police-Other Benefits	2,670.00	11,520.00	-8,850.00	23.18 %
22-4015 Police-EE Life & Disability Ins	-1,297.67	10,000.00	-11,297.67	-12.98 %
22-4016 Police Overtime	18,062.65	67,398.00	-49,335.35	26.80 %
22-4018 Police-Employment Expense	47.95	1,500.00	-1,452.05	3.20 %
22-4101 Police-Insurance - Deductible		10,000.00	-10,000.00	
22-4200 Police-Electrical Utilities	2,972.23	15,000.00	-12,027.77	19.81 %
22-4202 Police-Telephone	524.83	7,000.00	-6,475.17	7.50 %
22-4203 Police-Cell / Wireless Services	3,672.23	22,000.00	-18,327.77	16.69 %
22-4204 Police-Gas Utilities	20.42	1,000.00	-979.58	2.04 %
22-4206 Police-Water Utilities	42.48	500.00	-457.52	8.50 %
22-4208 Police-Sewer Utilities	149.76	900.00	-750.24	16.64 %
22-4300 Police-Office Supplies	268.50	30,000.00	-29,731.50	0.90 %
22-4304 Police-Copier & Printer Mtc		900.00	-900.00	
22-4306 Police-Department Supplies	909.75	5,250.00	-4,340.25	17.33 %
22-4312 Police-Printing		300.00	-300.00	
22-4314 Police-Subscriptions	3,863.72	24,000.00	-20,136.28	16.10 %
22-4316 Police-Dues & Fees	0.00	45,000.00	-45,000.00	0.00 %
22-4324 Police-Computer Software		5,000.00	-5,000.00	
22-4326 Police-Computer Hardware	538.07	5,000.00	-4,461.93	10.76 %
22-4330 Police-Education & Training	1,863.28	15,000.00	-13,136.72	12.42 %
22-4332 Police-Travel	346.80	1,500.00	-1,153.20	23.12 %
22-4400 Police-Contract Services	7,782.88	40,000.00	-32,217.12	19.46 %
22-4412 Police-Community Program	1,009.48	5,000.00	-3,990.52	20.19 %
22-4420 Police-Jail Expense	20,839.00	50,000.00	-29,161.00	41.68 %
22-4422 Police-Juvenile Detention Service		20,000.00	-20,000.00	
22-4500 Police-Repair & Maint Auto	4,851.04	160,000.00	-155,148.96	3.03 %
22-4508 Police-Repair & MTC - Buildings	692.20	15,000.00	-14,307.80	4.61 %
22-4509 Police-Canine		500.00	-500.00	
22-4514 Police-Firing Range		7,500.00	-7,500.00	

City of Leeds - General Fund

Budget vs. Actuals: FY23 - Oct 22 - Sept 23 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
22-4520 Police-Fuel Expense - Auto	21,654.47	120,000.00	-98,345.53	18.05 %
22-4600 Police-Purchases from Confiscated Funds	24,772.55		24,772.55	
22-6704 Police-Asset Purchase		80,000.00	-80,000.00	
Total 22-4000 Police Exp	727,267.30	4,024,023.31	-3,296,756.01	18.07 %
26-4000 Fire Exp				
26-4001 Fire-Salaries & Wages	448,585.04	1,953,896.00	-1,505,310.96	22.96 %
26-4002 Fire-Payroll Taxes	33,238.63	152,998.00	-119,759.37	21.72 %
26-4004 Fire-Health Insurance	45,195.10	425,000.00	-379,804.90	10.63 %
26-4006 Fire-Retirement	30,526.55	390,000.00	-359,473.45	7.83 %
26-4012 Fire-Uniforms	6,808.47	50,000.00	-43,191.53	13.62 %
26-4015 Fire-EE Life & Disability Ins	4,763.37	15,000.00	-10,236.63	31.76 %
26-4016 Fire Overtime	11,509.80	58,616.88	-47,107.08	19.64 %
26-4018 Fire-Employment Expense	161.97	3,000.00	-2,838.03	5.40 %
26-4200 Fire-Electrical Utilities	5,210.25	21,000.00	-15,789.75	24.81 %
26-4202 Fire-Cell / Wireless Services	1,378.68	9,000.00	-7,621.32	15.32 %
26-4203 Fire-Telephone	159.56	1,750.00	-1,590.44	9.12 %
26-4204 Fire-Gas Utilities	220.12	15,000.00	-14,779.88	1.47 %
26-4206 Fire-Water Utilities	159.15	2,700.00	-2,540.85	5.89 %
26-4208 Fire-Sewer Utilites	255.75	1,500.00	-1,244.25	17.05 %
26-4300 Fire-Office Supplies		600.00	-600.00	
26-4306 Fire-Department Supplies	926.35	14,000.00	-13,073.65	6.62 %
26-4312 Fire-Printing		500.00	-500.00	
26-4316 Fire-Dues & Fees	250.00	7,100.00	-6,850.00	3.52 %
26-4324 Fire-Computer Software	6,885.66	39,668.00	-32,782.34	17.36 %
26-4326 Fire-Computer Hardware		5,000.00	-5,000.00	
26-4330 Fire-Education & Training	215.44	31,000.00	-30,784.56	0.69 %
26-4332 Fire-Travel		1,000.00	-1,000.00	
26-4400 Fire-Contract Services		8,150.00	-8,150.00	
26-4412 Fire-Community Programs	180.61	4,000.00	-3,819.39	4.52 %
26-4500 Fire-Repair & Maint Auto	8,570.61	55,000.00	-46,429.39	15.58 %
26-4508 Fire-Repair & MTC - Building	230.00	8,000.00	-7,770.00	2.88 %
26-4514 Fire-Repair & MTC-General	100.00	3,100.00	-3,000.00	3.23 %
26-4520 Fire-Fuel Expense - Auto	7,230.78	35,000.00	-27,769.22	20.66 %
26-4530 Fire-Department Tools		6,000.00	-6,000.00	
26-4540 Fire-Medical Supplies	6,095.29	35,000.00	-28,904.71	17.42 %
26-4602 Fire-Rent - Fire Hydrants	2,123.39	24,000.00	-21,876.61	8.85 %
26-6704 Fire-Asset Purchase	6,319.68		6,319.68	
26-8000 Budget Amendments	40,127.62		40,127.62	
Total 26-4000 Fire Exp	667,427.87	3,376,578.88	-2,709,151.01	19.77 %
33-4000 Depot				
33-4200 Depot-Electrical Utilities	687.45	3,100.00	-2,412.55	22.18 %
33-4206 Depot-Water Utilities		250.00	-250.00	

City of Leeds - General Fund

Budget vs. Actuals: FY23 - Oct 22 - Sept 23 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
33-4508 Depot-Repair & MTC - Building	19.09	11,500.00	-11,480.91	0.17 %
Total 33-4000 Depot	706.54	14,850.00	-14,143.46	4.76 %
34-4000 Visitor's Center				
34-4200 Visitor's Center-Electrical Utilities	330.01	1,500.00	-1,169.99	22.00 %
34-4202 Visitor's Center-Internet	229.94	1,200.00	-970.06	19.16 %
34-4204 Visitor's Center-Gas Utilities	20.28	1,400.00	-1,379.72	1.45 %
34-4206 Visitor's Center-Water Utilities	19.09	250.00	-230.91	7.64 %
34-4208 Visitor's Center-Sewer Utilities	60.73	500.00	-439.27	12.15 %
34-4400 Visitor's Center-Contract Services		1,000.00	-1,000.00	
34-4508 Visitor's Center-Repair & MTC - Building		2,500.00	-2,500.00	
Total 34-4000 Visitor's Center	660.05	8,350.00	-7,689.95	7.90 %
40-4000 Parks Exp				
40-4200 Parks-Electrical Utilities	18,546.33	70,000.00	-51,453.67	26.49 %
40-4202 Parks-Cell / Wireless Services	59.36	1,500.00	-1,440.64	3.96 %
40-4204 Parks-Gas Utilities	38.03	3,500.00	-3,461.97	1.09 %
40-4206 Parks-Water Utilites	1,135.70	8,000.00	-6,864.30	14.20 %
40-4208 Parks-Sewer Utilites	424.28	1,500.00	-1,075.72	28.29 %
40-4306 Parks-Department Supplies	187.32	6,000.00	-5,812.68	3.12 %
40-4400 Parks-Contract Services	4,044.04	13,000.00	-8,955.96	31.11 %
40-4412 Parks-Community Programs	50,000.00	50,000.00	0.00	100.00 %
40-4414 Parks-Downtown Beautification	2,005.87	15,000.00	-12,994.13	13.37 %
40-4416 Parks-Tree Commission		2,000.00	-2,000.00	
40-4508 Parks-Repair & MTC - Building		25,000.00	-25,000.00	
40-4514 Parks-Repair & MTC - General		8,000.00	-8,000.00	
40-4516 Parks-Repair & MTC - Grounds	10,000.00	30,000.00	-20,000.00	33.33 %
40-6710 Parks - Emergency / Disaster		20,000.00	-20,000.00	
40-8000 Budget Amendments	45,000.00		45,000.00	
Total 40-4000 Parks Exp	131,440.93	253,500.00	-122,059.07	51.85 %
50-4000 Development Exp				
50-4001 Development-Salaries & Wages	66,550.88	249,000.00	-182,449.12	26.73 %
50-4002 Development-Payroll Taxes	5,060.65	25,000.00	-19,939.35	20.24 %
50-4004 Development-Health Insurance	4,327.25	38,000.00	-33,672.75	11.39 %
50-4006 Development-Retirement	2,674.08	36,000.00	-33,325.92	7.43 %
50-4012 Development-Uniforms	632.08	1,000.00	-367.92	63.21 %
50-4015 Development-Ee Life & Disability Ins	153.42		153.42	
50-4016 Development Overtime	1,000.53	7,470.00	-6,469.47	13.39 %
50-4018 Development-Employment Expense	60.00	100.00	-40.00	60.00 %
50-4101 Development-Insurance - Deductible		5,000.00	-5,000.00	
50-4131 Development-Const. Ind. Craft Train	2,941.46	3,000.00	-58.54	98.05 %
50-4200 Development-Electrical Utilities	464.62	2,500.00	-2,035.38	18.58 %
50-4202 Development-Telephone	96.58	2,000.00	-1,903.42	4.83 %
50-4203 Development-Cell / Wireless Services	411.30	4,000.00	-3,588.70	10.28 %

City of Leeds - General Fund

Budget vs. Actuals: FY23 - Oct 22 - Sept 23 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
50-4206 Development-Water Utilities	19.09	300.00	-280.91	6.36 %
50-4208 Development-Sewer Utilities	59.31	500.00	-440.69	11.86 %
50-4300 Development-Office Supplies	42.63	4,000.00	-3,957.37	1.07 %
50-4303 Development-Copier & Printer Mtc		1,000.00	-1,000.00	
50-4306 Development-Department Supplies	636.29	2,500.00	-1,863.71	25.45 %
50-4316 Development-Dues & Fees	75.99		75.99	
50-4324 Development-Computer Software	4,126.49	13,500.00	-9,373.51	30.57 %
50-4326 Development-Computer Hardware	1,168.00	15,000.00	-13,832.00	7.79 %
50-4330 Development-Education & Training	3,139.21	30,000.00	-26,860.79	10.46 %
50-4332 Development-Travel		2,500.00	-2,500.00	
50-4400 Development-Contract Services		1,000.00	-1,000.00	
50-4406 Development-Engineer Services	5,062.50	85,000.00	-79,937.50	5.96 %
50-4412 Development-Community Programs		50,000.00	-50,000.00	
50-4500 Development-Repair & Maint Auto	149.23	30,000.00	-29,850.77	0.50 %
50-4520 Development-Fuel Expense - Auto	788.71	3,500.00	-2,711.29	22.53 %
50-6500 Development-Taxes & Recording Fees	404.98	2,700.00	-2,295.02	15.00 %
Total 50-4000 Development Exp	100,045.28	614,570.00	-514,524.72	16.28 %
51-4000 Storm Water Exp				
51-4400 Storm Water - Contract Svcs		25,000.00	-25,000.00	
51-4412 Storm Water - Community Programs	39,344.70	110,000.00	-70,655.30	35.77 %
Total 51-4000 Storm Water Exp	39,344.70	135,000.00	-95,655.30	29.14 %
70-4000 Library				
70-4001 Library-Salaries & Wages	39,291.29	189,200.00	-149,908.71	20.77 %
70-4002 Library-Payroll Taxes	2,964.31	19,000.00	-16,035.69	15.60 %
70-4004 Library-Health Insurance	1,871.00	50,000.00	-48,129.00	3.74 %
70-4006 Library-Retirement	1,421.35	37,000.00	-35,578.65	3.84 %
70-4015 Library-Ee Life & Disability Ins	-139.06	200.00	-339.06	-69.53 %
70-4016 Library Overtime	0.00	5,676.00	-5,676.00	0.00 %
70-4200 Library-Electrical Utilities	1,811.08	9,500.00	-7,688.92	19.06 %
70-4202 Library-Telephone	988.22	5,800.00	-4,811.78	17.04 %
70-4203 Library-Cell / Wireless Services	53.21	850.00	-796.79	6.26 %
70-4204 Library-Gas Utilities	15.62	2,000.00	-1,984.38	0.78 %
70-4206 Library-Water Utilities	198.36	450.00	-251.64	44.08 %
70-4208 Library-Sewer Utilities	258.27	1,500.00	-1,241.73	17.22 %
70-4300 Library-Office Supplies	103.55	2,000.00	-1,896.45	5.18 %
70-4306 Library-Department Supplies	350.52	2,000.00	-1,649.48	17.53 %
70-4308 Library-Pr Advertising	434.99	7,500.00	-7,065.01	5.80 %
70-4314 Library-Subscriptions		1,000.00	-1,000.00	
70-4316 Library-Dues & Fees	141.77	1,400.00	-1,258.23	10.13 %
70-4326 Library-Computer Hardware		400.00	-400.00	
70-4330 Library-Education & Training		1,500.00	-1,500.00	
70-4332 Library-Travel		800.00	-800.00	

City of Leeds - General Fund

Budget vs. Actuals: FY23 - Oct 22 - Sept 23 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
70-4350 Library-Books - Juvenile	1,041.43	4,500.00	-3,458.57	23.14 %
70-4352 Library-Books - Adult	1,344.08	5,800.00	-4,455.92	23.17 %
70-4354 Library-Audio/Video	2,347.55	10,000.00	-7,652.45	23.48 %
70-4356 Library-Jeff Co Library System	9,959.54	40,000.00	-30,040.46	24.90 %
70-4400 Library-Contract Services	20.00	800.00	-780.00	2.50 %
70-4508 Library-Repair & MTC	199.16	2,200.00	-2,000.84	9.05 %
70-4600 Library-Rent - Building	3,000.00	12,000.00	-9,000.00	25.00 %
Total 70-4000 Library	67,676.24	413,076.00	-345,399.76	16.38 %
80-4000 Streets				
80-4001 Streets-Salaries & Wages	107,107.10	425,000.00	-317,892.90	25.20 %
80-4002 Streets-Payroll Taxes	8,176.54	46,620.00	-38,443.46	17.54 %
80-4004 Streets-Health Insurance	8,022.75	135,000.00	-126,977.25	5.94 %
80-4006 Streets-Retirement	6,389.37	81,000.00	-74,610.63	7.89 %
80-4012 Streets-Uniforms		5,000.00	-5,000.00	
80-4015 Streets-Ee Life & Disability Ins	-746.32	4,000.00	-4,746.32	-18.66 %
80-4016 Streets Overtime	4,179.60	12,750.00	-8,570.40	32.78 %
80-4018 Streets-Employment Expense	409.37	25,000.00	-24,590.63	1.64 %
80-4101 Streets-Insurance Deductible		5,000.00	-5,000.00	
80-4200 Streets-Electrical Utilities	41,906.41	165,000.00	-123,093.59	25.40 %
80-4202 Streets-Telephone	64.94	2,000.00	-1,935.06	3.25 %
80-4203 Streets-Cell / Wireless Services	377.48	1,300.00	-922.52	29.04 %
80-4204 Streets-Gas Utilities	43.96	5,000.00	-4,956.04	0.88 %
80-4206 Streets-Water Utilities	107.33	1,250.00	-1,142.67	8.59 %
80-4208 Streets-Sewer Utilities	253.86	1,000.00	-746.14	25.39 %
80-4304 Streets-Copier & Printer Mtc	25.34	250.00	-224.66	10.14 %
80-4306 Streets-Department Supplies		25,000.00	-25,000.00	
80-4330 Streets-Education and Training	108.00		108.00	
80-4400 Streets-Contract Services	22,585.88	275,000.00	-252,414.12	8.21 %
80-4406 Streets-Engineering Services	270.00	45,000.00	-44,730.00	0.60 %
80-4500 Streets-Repair & Maint Auto	1,104.02	15,000.00	-13,895.98	7.36 %
80-4502 Streets-Repair & MTC - Road Heavy		550.00	-550.00	
80-4508 Streets-Repair & MTC - Building	269.30	10,000.00	-9,730.70	2.69 %
80-4510 Streets-Repair & MTC - Streets	2,553.55		2,553.55	
80-4516 Streets-Repair & MTC - Grounds	970.54	3,000.00	-2,029.46	32.35 %
80-4520 Streets-Fuel Expense - Auto	3,179.63	20,000.00	-16,820.37	15.90 %
80-4530 Streets-Department Tools	347.14	4,000.00	-3,652.86	8.68 %
80-4604 Streets-Equipment Rent/Lease	246.24	3,000.00	-2,753.76	8.21 %
80-6702 Streets-City Projects		50,000.00	-50,000.00	
80-6704 Streets-Asset Purchase		50,000.00	-50,000.00	
Total 80-4000 Streets	207,952.03	1,415,720.00	-1,207,767.97	14.69 %
83-4000 Solid Waste Exp				
83-4210 Solid Waste-Disposal Fee	5,920.98	65,000.00	-59,079.02	9.11 %

City of Leeds - General Fund

Budget vs. Actuals: FY23 - Oct 22 - Sept 23 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
83-4300 Solid Waste-Department Supplies	15.39	900.00	-884.61	1.71 %
83-4502 Solid Waste-Repair & MTC -Auto	6,766.10	1,000.00	5,766.10	676.61 %
83-4520 Solid Waste-Fuel Expense-Solid Waste	4,301.95	30,000.00	-25,698.05	14.34 %
Total 83-4000 Solid Waste Exp	17,004.42	96,900.00	-79,895.58	17.55 %
Total Expenses	\$4,366,942.15	\$24,865,111.62	\$ -20,498,169.47	17.56 %
NET OPERATING INCOME	\$497,674.27	\$ -52,543.58	\$550,217.85	-947.16 %
Other Expenses				
01-6000 Transfers				
01-6997 GF to Gas Tax Transfers	54,437.59		54,437.59	
01-6999 General Funds Transfers	-6,409.71		-6,409.71	
Total 01-6000 Transfers	48,027.88		48,027.88	
Total Other Expenses	\$48,027.88	\$0.00	\$48,027.88	0.00%
NET OTHER INCOME	\$ -48,027.88	\$0.00	\$ -48,027.88	0.00%
NET INCOME	\$449,646.39	\$ -52,543.58	\$502,189.97	-855.76 %