



May 24, 2023

RESOLUTION 2023-01: A RESOLUTION OF THE LEEDS TOWN COUNCIL TO APPROVE THE 2023-2024 BUDGETS FOR THE GENERAL FUND AND CAPITAL IMPROVEMENT FUND FOR THE TOWN OF LEEDS, UTAH

WHEREAS, the Town of Leeds, Utah is required to adopt an annual budget for the Town’s funds; and

WHEREAS, the Town Council of the Town of Leeds, Utah, has complied with the provisions of the Utah Code and has adopted a tentative budget and held an open and public hearing on the 14th day of June 2023, to review the 2023-2024 budgets for the Town of Leeds; and

WHEREAS, the Town Council of the Town of Leeds, Utah, by unanimous vote reviewed and approved the 2023-2024 budgets to reflect a change in fund revenues and expenditures.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LEEDS, UTAH, that, at a regular meeting duly called, noticed and held on June 14, 2023 upon motion duly made and seconded, and by roll call vote the budget for the fiscal year 2023-2024 attached hereto as Exhibit “A” including all schedules thereto, is hereby adopted, subject to later amendment as provided by Utah law.

PASSED AND ADOPTED by the Town Council of Leeds on this fourteenth day of June, 2023.

ROLL CALL VOTE:

	Yea	Nay	Abstain	Absent
MAYOR: BILL HOSTER	<u> X </u>	<u> </u>	<u> </u>	<u> </u>
COUNCILMEMBER: DANIELLE STIRLING	<u> </u>	<u> </u>	<u> </u>	<u> X </u>
COUNCILMEMBER: RON CUNDICK	<u> X </u>	<u> </u>	<u> </u>	<u> </u>
COUNCILMEMBER: STEPHEN WILSON	<u> X </u>	<u> </u>	<u> </u>	<u> </u>
COUNCILMEMBER: KOLE FURLEY	<u> X </u>	<u> </u>	<u> </u>	<u> </u>



Bill Hoster, Mayor,

ATTEST:


Aseneth Steed , Clerk/Recorder

Exhibit A

2023-2024 Budget

2023-2024 Budget

	2023.00			Proposed		
	YTD Budget	Projection	2023 Budget	\$ Over Budget	2023-24 Budget	Budget
Ordinary Income/Expense						
Income						
CHARGES FOR SERVICES						
Charges for Services Other	0.00	0.00	25.00	-25.00	0.00	-25.00
Charges for Copies and Fax	0.00	0.00	50.00	-50.00	0.00	-50.00
GRAMA Request	10.00	12.50	25.00	-12.50	0.00	-25.00
Charges for Services Other - Other	10.00	12.50	100.00	-87.50	0.00	-100.00
Total Charges for Services Other	30.00	35.00	200.00	-165.00	0.00	-165.00
Cemetery Revenue	550.00	687.50	1000.00	-312.50	1000.00	0.00
Burial Fees	0.00	0.00	800.00	-800.00	800.00	0.00
Lot Sales	550.00	687.50	1800.00	-1112.50	1800.00	0.00
Total Cemetery Revenue	1100.00	1375.00	2600.00	-1500.00	2600.00	0.00
Sanitation Revenue	8387.94	10484.93	9500.00	984.93	10500.00	1000.00
Curbside Recycling	47418.69	59273.36	63000.00	-3726.64	59273.00	-3727.00
Sanitation Revenue - Other	55806.63	69758.29	72500.00	-2741.71	69773.00	-2727.00
Total Sanitation Revenue	146713.26	171116.58	140500.00	30616.58	145746.00	2827.00
Total CHARGES FOR SERVICES	56366.63	70458.29	74400.00	-3941.71	71573.00	-2827.00
CONTRIBUTIONS & TRANSFERS						
Princess fund raiser	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Donations/Grants	0.00	0.00	0.00	0.00	0.00	0.00
WCSSD RECYCLE CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
Cemetery Donations	13850.00	13850.00	0.00	13850.00	0.00	0.00
Donations	550.00	550.00	0.00	550.00	0.00	0.00
Historical	0.00	0.00	0.00	0.00	0.00	0.00
Tithing House	0.00	0.00	0.00	0.00	0.00	0.00
CLG GRANT	0.00	0.00	0.00	0.00	0.00	0.00
Historical - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Historical	0.00	0.00	0.00	0.00	0.00	0.00
Total Donations/Grants	14400.00	14400.00	0.00	14400.00	0.00	0.00
General Fund	0.00	0.00	4688.47	-4688.47	4688.00	-0.47

2023-2024 Budget

	2023.00			Proposed		
	YTD Budget	Projection	2023 Budget	\$ Over Budget	2023-24 Budget	Budget
Total CONTRIBUTIONS & TRANSFERS	14400.00	14400.00	4688.47	9711.53	4688.00	-0.47
IMPACT FEES INCOME						
Impact Fee Public Safety Income	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fee Roads Income	0.00	0.00	13180.00	-13180.00	0.00	-13180.00
Impact Fees Park Income	0.00	0.00	5200.00	-5200.00	0.00	-5200.00
Total IMPACT FEES INCOME	0.00	0.00	18380.00	-18380.00	0.00	-18380.00
INTERGOVERNMENTAL REVENUE						
Class C Road Funds	46442.25	60033.08	314059.11	-254026.03	337451.00	23391.89
Court Fines	9571.55	11964.44	18000.00	-6035.56	12000.00	-6000.00
Federal Grants	51660.00	51660.00	51660.00	51660.00	51660.00	51660.00
Leeds Area SSD 911 Fees	0.00	0.00	3801.00	-3801.00	0.00	-3801.00
Leeds Area SSD payment	0.00	0.00	0.00	0.00	0.00	0.00
State Grants						
1a0000 - CARES	0.00	0.00	0.00	0.00	0.00	0.00
State Grants - Other	35000.00	35000.00	357291.00	-322291.00	357291.00	0.00
Total State Grants	35000.00	35000.00	357291.00	-322291.00	357291.00	0.00
Total INTERGOVERNMENTAL REVENUE	142673.80	178342.25	693151.11	-514808.86	758402.00	65250.89
LICENSES & PERMITS						
Liquor	0.00	0.00	400.00	-400.00	0.00	-400.00
Encroachment Permits	375.00	468.75	125.00	343.75	500.00	375.00
Animal Licenses	175.00	218.75	300.00	-81.25	200.00	-100.00
Annexation Fees	0.00	0.00	0.00	0.00	0.00	0.00
Building Inspection Fees	300.00	375.00	900.00	-525.00	400.00	-500.00
Building Permits	5620.38	7025.48	12000.00	-4974.53	7025.00	-4975.00
Business Licenses	610.00	610.00	600.00	10.00	600.00	0.00
Conditional Use Permits	200.00	250.00	100.00	150.00	250.00	150.00
Developments Fees	0.00	0.00	0.00	0.00	0.00	0.00
Application Anendment	0.00	0.00	0.00	0.00	0.00	0.00
Misc. Licenses, Permits & Fees	2245.00	2806.25	0.00	2806.25	2800.00	2800.00
Professional Services Revenues						
Engineering Fees	0.00	0.00	0.00	0.00	0.00	0.00
Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00

2023-2024 Budget

	2023.00				Proposed	
	YTD Budget	Projection	2023 Budget	\$ Over Budget	2023-24 Budget	Budget
Professional Services Revenues - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Professional Services Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Subdivision Applications	0.00	0.00	0.00	0.00	0.00	0.00
Zone Change Applications	0.00	0.00	0.00	0.00	0.00	0.00
Total LICENSES & PERMITS	9525.38	11906.73	14425.00	-2518.28	12000.00	
MISC. REVENUE						
Miscellaneous Revenue Other						
Returned Check Fees	25.00	31.25	0.00	31.25	0.00	0.00
Developer Expense Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
MISC REVENUE uncategorized inco	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue Other - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Miscellaneous Revenue Other	25.00	31.25	0.00	31.25	0.00	0.00
Appropriation of Gen Fund Bal	0.00	0.00	82080.00	-82080.00	82080.00	0.00
Interest Earnings on accounts						
Interest Income Parks Fund	1624.68	2030.85	300.00	1730.85	2000.00	1700.00
Interest Income Roads Fund	2143.92	2679.90	400.00	2279.90	2700.00	2300.00
Interest Capital Imp Fund	13404.60	16755.75	600.00	16155.75	16700.00	16100.00
Interest Inc Public Safety Fund	111.51	139.39	17.00	122.39	150.00	133.00
Interest Income General Fund	16814.82	21018.53	4000.00	17018.53	21000.00	17000.00
Interest Income Other	4.86	6.08	4.00	2.08	6.00	2.00
Interest Income Historical Fund	24.59	30.74	1000.00	-969.26	30.00	-970.00
Interest Income Roads B&C Fund	7728.83	9661.04	100.00	9561.04	9500.00	9400.00
Interest Inc Sidewalks & Gutter	462.60	578.25	1000.00	-421.75	600.00	-400.00
Interest Earnings on accounts - Other	711.47	889.34		889.34	900.00	900.00
Total Interest Earnings on accounts	43031.88	53789.85	7421.00	46368.85	53586.00	46165.00
Rents & Concessions						
Community Celebrations	444.98	444.98	1000.00	-555.02	500.00	-500.00
4th July Revenues	1690.00	1690.00	1500.00	190.00	1700.00	200.00
Princess Pageant Fund-Raiser	0.00	0.00	0.00	0.00	0.00	0.00
Rent and Deposit on Pavilion	150.00	187.50	500.00	-312.50	200.00	-300.00
Wild West Days in Leeds	0.00	0.00	0.00	0.00	0.00	0.00
Rents & Concessions - Other	150.00	187.50		187.50	0.00	0.00

2023-2024 Budget

	2023.00				Proposed	
	YTD Budget	Projection	2023 Budget	\$ Over Budget	2023-24 Budget	Budget
Total Rents & Concessions	2434.98	3043.73	3000.00	43.73	2400.00	-600.00
Total MISC. REVENUE	45491.86	56864.83	92501.00	-35636.18	138066.00	45565.00
Tax Revenues						
Property and RAP Tax Revenues						
Prior Years' Taxes - Delinquent	4131.99	5164.99	2800.00	2364.99	5100.00	2300.00
Penalties	74.29	92.86	10.00	82.86	100.00	90.00
Interest on taxes	0.03	0.04	5.00	-4.96	0.00	-5.00
Gen. Sales & Use Taxes	138876.55	173595.69	125000.00	48595.69	174000.00	49000.00
Gen. Property Taxes - Current	66943.93	83679.91	67490.00	16189.91	84000.00	16510.00
Fee-in-Lieu of Property Taxes	3453.62	4317.03	4400.00	-82.98	4400.00	0.00
RAP Taxes	13754.29	18354.29	18000.00	354.29	18000.00	0.00
Total Property and RAP Tax Revenues	227234.70	284043.38	217705.00	66338.38	285600.00	67895.00
Franchise Taxes						
Municipal Energy Tax	39604.94	49506.18	56000.00	-6493.83	49500.00	-6500.00
Municipal Telecom License Tax	8886.01	11107.51	6200.00	4907.51	11000.00	4800.00
Franchise Taxes - Other	1312.10	1640.13		1640.13	1600.00	1600.00
Total Franchise Taxes	49803.05	62253.81	62200.00	53.81	62100.00	-100.00
Total Tax Revenues	277037.75	346297.19	279905.00	66392.19	347700.00	67795.00
Total Income	545495.42	681869.28	1177450.58	-495581.31	1332429.00	157403.42
Gross Profit	545495.42	681869.28	1177450.58	-495581.31	1332429.00	157403.42
Expense						
CULTURE & RECREATION EXPENSE						
4th July fireworks	0.00	0.00	2500.00	-2500.00	3000.00	500.00
Beautification project	0.00	0.00	0.00	0.00	2000.00	2000.00
Cemetery Expenses						
Cemetery Water Expense	569.15	711.44	480.00	231.44	800.00	320.00
Lot buy-back	0.00	0.00	250.00	-250.00	250.00	0.00
Open/close grave	1000.00	1250.00	2000.00	-750.00	2000.00	0.00
Cemetery Expenses - Other	12921.23	12921.23	0.00	12921.23	1500.00	1500.00
Total Cemetery Expenses	14490.38	18112.98	2730.00	15382.98	4550.00	1820.00
Culture & Recreation Costs						
Community Celebrations	2089.70	2089.70	0.00	2089.70	2100.00	2100.00

2023-2024 Budget

	2023.00			Proposed		
	YTD Budget	Projection	2023 Budget	\$ Over Budget	2023-24 Budget	Budget
Refund back on Peach Pavilion	0.00	0.00	150.00	-150.00	150.00	0.00
Wild West Days	0.00	0.00	0.00	0.00	0.00	0.00
Arbor Day	185.43	185.43	0.00	185.43	200.00	200.00
Easter	0.00	0.00	300.00	-300.00	300.00	0.00
Princess Pageant	0.00	0.00	1000.00	-1000.00	1000.00	0.00
Washington Co Fair	0.00	0.00	1300.00	-1300.00	1500.00	200.00
Culture & Recreation Costs - Other	17.82	22.28		22.28	0.00	0.00
Total Culture & Recreation Costs	2292.95	2866.19	2750.00	116.19	5250.00	
Total CULTURE & RECREATION EXPENSE	16783.33	20979.16	7980.00	12999.16	14800.00	
GENERAL GOVERNMENT EXPENSES						
Administration						
Administration General						
CARES Act Funds	0.00	0.00	0.00	0.00	0.00	0.00
LASSD BOND	0.00	0.00	0.00	0.00	0.00	0.00
Liability Insurance & Bonds	11956.27	11956.27	20000.00	-8043.73	20000.00	0.00
Prisbrey Dispute	0.00	0.00	0.00	0.00	0.00	0.00
Planning & Zoning	0.00	0.00	2000.00	-2000.00	2000.00	0.00
Materials						
CARES Act	0.00	0.00	0.00	0.00	0.00	0.00
Materials - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Materials	0.00	0.00	0.00	0.00	0.00	0.00
Meals	0.00	0.00	0.00	0.00	0.00	0.00
Dues & Subscriptions	1284.06	1605.08	2000.00	-394.93	2000.00	0.00
Building Maintenance	1464.10	1830.13	30000.00	-28169.88	5000.00	0.00
Bldg Permit Surcharge Fees	0.00	0.00	0.00	0.00	0.00	0.00
Banking Fees	146.51	183.14	100.00	83.14	200.00	0.00
Power	2171.50	2714.38	3600.00	-885.63	3800.00	0.00
Gas	962.62	1203.28	750.00	453.28	1500.00	0.00
Water-Admin	722.78	903.48	480.00	423.48	1000.00	0.00
Phone	2656.12	3320.15	3000.00	320.15	3500.00	0.00
Travel & Training	828.83	1036.04	3000.00	-1963.96	3000.00	0.00
Administration General - Other	1761.95	2202.44	3801.00	-1598.56	3000.00	0.00

2023-2024 Budget

	2023.00			Proposed		
	YTD Budget	Projection	2023 Budget	\$ Over Budget	2023-24 Budget	Budget
Total Administration General	23954.74	29943.43	68731.00	-38787.58	45000.00	0.00
Admin Office Supplies		0.00		0.00		
Copier Lease	891.51	1114.39	0.00	1114.39	1200.00	0.00
Postage/Shipping	721.37	901.71	1200.00	-298.29	2000.00	0.00
Admin Office Supplies - Other	1440.06	1800.08	5000.00	-3199.93	5000.00	0.00
Total Admin Office Supplies	3052.94	3816.18	6200.00	-2383.83	8200.00	0.00
4142 - Admin Wages						
Unemployment Insurance	0.00	0.00	1200.00	-1200.00	1200.00	0.00
Admin Wages	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Processing	726.00	907.50	1000.00	-92.50	1000.00	0.00
Payroll taxes	6044.81	7556.01	8413.47	-857.46	8500.00	0.00
4142 - Admin Wages - Other	38726.27	48407.84	61100.00	-12692.16	100000.00	0.00
Total 4142 - Admin Wages	45497.08	56871.35	71713.47	-14842.12	110700.00	0.00
Total Administration	72504.76	90630.95	146644.47	-56013.52	163900.00	0.00
Legislative						
Codification	0.00	0.00	1500.00	-1500.00	1500.00	0.00
Dues and Subscriptions	1853.33	2316.66	3750.00	-1433.34	2400.00	0.00
Total Legislative	1853.33	2316.66	5250.00	-2933.34	3900.00	0.00
Professional Services General						
Professional Services Admin						
Planner	6000.00	7500.00	14000.00	-6500.00	17000.00	0.00
Computer Technology	3414.31	4267.89	4500.00	-232.11	5000.00	0.00
Information Technology	1124.61	1405.76	4000.00	-2594.24	4000.00	0.00
Engineering	1858.75	2323.44	7000.00	-4676.56	15000.00	0.00
Building Inspections	7500.00	9375.00	9000.00	375.00	15000.00	0.00
Accounting	0.00	0.00	900.00	-900.00	1200.00	0.00
Total Professional Services Admin	19897.67	24872.09	39400.00	-14527.91	57200.00	0.00
Professional Services						
Public & Legal Notices-General	281.55	351.94	2000.00	-1648.06	2000.00	0.00
Legal						
Prosecutor-Public Defender	7387.50	9234.38	12000.00	-2765.63	12000.00	0.00
Legal - Other	19835.79	24794.74	30000.00	-5205.26	50000.00	0.00

2023-2024 Budget

	2023.00			Proposed		
	YTD Budget	Projection	2023 Budget	\$ Over Budget	2023-24 Budget	Budget
Total Legal	27223.29	34029.11	42000.00	-7970.89	62000.00	0.00
Audit	6129.50	7661.88	5000.00	2661.88	8000.00	0.00
Early Appeal	0.00	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	2000.00	0.00
Independent Contractor	0.00	0.00	0.00	0.00	0.00	0.00
Total Professional Services	33634.34	42042.93	49000.00	-6957.08	74000.00	0.00
Total Professional Services General	53532.01	66915.01	84400.00	-21484.99	131200.00	0.00
Total GENERAL GOVERNMENT EXPENSES	127890.10	159862.63	240294.47	-80431.85	299000.00	0.00
HIGHWAYS & STREETS						
Class B & C Road Funds	0.00	0.00	314000.00	-314000.00	314000.00	0.00
Equipment	0.00	0.00	6000.00	-6000.00	50000.00	0.00
Fuel for Truck	999.74	1249.68	1300.00	-50.33	1500.00	0.00
Main Street Project	1500.00	1875.00	342000.00	-340125.00	342000.00	0.00
Repair & Maintenance	2626.42	3283.03	15000.00	-11716.98	75000.00	0.00
Utilities Street Lights	3771.59	4714.49	5000.00	-285.51	7500.00	0.00
4401 - Highway & Street Wages	10886.38	13607.98	14000.00	-392.03	14000.00	0.00
Total HIGHWAYS & STREETS	19784.13	24730.16	697300.00	-672569.84	804000.00	0.00
Parks/Public Works						
TreeCityUSA	0.00	0.00	1786.00	-1786.00	1786.00	0.00
Building repairs/maintenance	0.00	0.00	1700.00	-1700.00	1500.00	0.00
Park Equipment	169.15	211.44	1500.00	-1288.56	1500.00	0.00
Park improvements	67.62	84.53	10000.00	-9915.48	10000.00	0.00
Park Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
CARES Act	0.00	0.00	0.00	0.00	0.00	0.00
Park Maintenance - Other	2841.62	3552.03	3000.00	552.03	3500.00	0.00
Total Park Maintenance	2841.62	3552.03	3000.00	552.03	3500.00	0.00
Shop Repairs/Maintenance	0.00	0.00	1300.00	-1300.00	1500.00	0.00
Silver Reef Highlands Park	0.00	0.00	97871.00	-97871.00	97900.00	0.00
Truck Fuel & Maintenance	485.17	606.46	1500.00	-893.54	2000.00	0.00
Water & Utilities	996.70	1245.88	900.00	345.88	1443.00	0.00
4601 - Public Works Wages	28840.38	36050.48	34880.00	1170.48	37000.00	0.00
Total Parks/Public Works	33400.64	41750.80	154437.00	-112686.20	158129.00	0.00

2023-2024 Budget

	2023.00		Proposed			
	YTD Budget	Projection	2023 Budget	\$ Over Budget	2023-24 Budget	Budget
SANITATION EXPENSE						
Dumpster	2131.40	2664.25	2000.00	664.25	3000.00	0.00
BluCan- Recyclable	7407.90	9259.88	8000.00	1259.88	9500.00	0.00
Garbage	35640.43	44550.54	49000.00	-4449.46	49000.00	0.00
Total SANITATION EXPENSE	45179.73	56474.66	59000.00	-2525.34	56500.00	56500.00
Total Expense	243037.93	303797.41	1159011.47	-855214.06	1332429.00	56500.00
Net Ordinary Income	302457.49	378071.86	18439.11	359632.75	0.00	100903.42
Net Income	302457.49	378071.86	18439.11	359632.75	0.00	100903.42