

TOWN OF LEEDS

RESOLUTION NO. 2024-03

A RESOLUTION ADOPTING FINAL BUDGET FOR THE GENERAL FUND & CAPITAL IMPROVEMENT FUND; MAKING APPROPRIATIONS FOR THE SUPPORT OF THE TOWN OF LEEDS, UTAH FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025.

WHEREAS, the Mayor of the Town of Leeds (“Leeds”), as required by law, submitted to Leeds Council a tentative budget including all supporting schedules and data (herein the “*Tentative Budget*”) on May 22, 2024 for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025; and

WHEREAS, the Tentative Budget was adopted by the Town Council on May 22, 2024; and

WHEREAS, pursuant to law, a copy of the Tentative Budget was placed on record in the Leeds Recorder’s Office for inspection by the general public during normal office hours, at least ten days prior to its final adoption; and

WHEREAS, pursuant to law, a public hearing to receive public comment and consider adoption of a final budget which includes the general fund, capital improvements, and debt service (herein the “*Budget*”) was held on June 26, 2024 at 7:00 p.m. in a public meeting; and

WHEREAS, pursuant to law, the date, time, and place of the public hearing, the right of citizens to be heard, the location of the Leeds Recorder’s Office where the Tentative Budget was available for public inspection, was published in at least one issue of a newspaper of general circulation published within Washington County at least seven days prior to said public hearing; and

WHEREAS, all interested persons in attendance at the public hearing were given an opportunity to be heard, for or against, the estimate of revenues and expenditures or any item thereof in the Tentative Budget; and

WHEREAS, pursuant to law, Leeds Council, at a regularly scheduled meeting of the Leeds Council, must adopt a final budget and set the property tax levy before the 30th day of June of each year if there is no increase in the certified tax rate; and

WHEREAS, pursuant to law, Leeds has published the necessary notice and held the public hearings required prior to adopting the proposed property tax rate and setting the property tax levy; and

WHEREAS, it is the intent and desire of Leeds to comply with all applicable State and local laws regarding the adoption of the Budget; and

WHEREAS, Leeds Council finds that it is in the best interests of the citizens of the Town of Leeds to adopt a final budget for the Town of Leeds; and

WHEREAS, Leeds has received its proposed certified tax rate from Washington County.

NOW, THEREFORE, BE IT RESOLVED by the Municipal Council of Leeds, Utah as follows:

**SECTION I
BUDGET ADOPTION**

A. The budgeted amounts shown in *Exhibit A*, Leeds 2024/2025 Budget, for the General Fund attached hereto and by this reference incorporated herein, are hereby appropriated for the corporate purposes and objects of Leeds, Utah for the Fiscal Year commencing July 1, 2024, and ending June 30, 2025, and are hereby adopted as the Budget of the Town of Leeds, Utah for the Fiscal Year 2024/2025.

B. Pursuant to law, a copy of the Budget for each fund within the Budget shall be certified by the Mayor as the “Budget Officer” and shall be filed with the State Auditor within 30 days after adoption of the Budget.

C. Pursuant to law, a certified copy of the Budget shall be filed in the office of the Leeds Recorder and shall be available for public inspection during regular business hours.

**SECTION II
FURTHER ACTION**

The certified tax rate for the Town of Leeds fiscal year 2024-2025 is set at .000426.

**SECTION III
FURTHER ACTION**

A. In addition to the foregoing, the Mayor and Leeds staff is hereby directed to implement any other necessary actions pertinent to the adoption of the Budget, the establishment of a tax rate, and the levy of property taxes with approval from the Leeds Council. Such actions may include, but are not necessarily limited to, notification, reporting, and publishing as required by and consistent with applicable law.

B. Budget surpluses in excess of the 25% maximum fund balance in the General Fund allowed by State law will be distributed to the Capital Improvement Fund.

**SECTION IV
SEVERABILITY**

If a court of competent jurisdiction declares any provision of this Resolution invalid, the remainder shall not be affected thereby.

**SECTION V
EFFECTIVE DATE**

This Resolution shall take effect immediately upon posting, as required by law, deposited and recorded in the office of the Leeds Recorder, and accepted as required herein.

PASSED AND APPROVED this 26th day of June 2024.

TOWN OF LEEDS COUNCIL



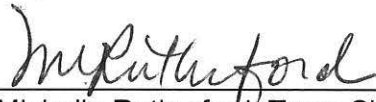
Bill Hoster, Mayor

[SEAL]

ROLL CALL VOTE:

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

ATTEST:



Michelle Rutherford, Town Clerk

DEPOSITED in the office of Leeds Recorder this 27th day of June, 2024.

Exhibit A
2024-2025 Budget

2025 Budget

	2023 Actual	2024 Actual as of 5/31	2025 Budget
Revenue			
Charges for Services			
Charges for Copies and fax	\$ -	\$ 15	\$ -
GRAMA Request	\$ 12	\$ 340	\$ -
Charges for Services Other	\$ -	\$ 7	\$ -
Notary fees	\$ 15	\$ -	\$ -
Cemetery Revenue			
Burial Fees	\$ 1,100	\$ 1,100	\$ 1,000
Lot Sales	\$ -	\$ 2,800	\$ 1,000
Cemetery Revenue-other	\$ -	\$ -	\$ -
Sanitation Revenue			
Curbside Recycling	\$ 11,589	\$ 12,771	\$ 13,000
Sanitation Revenue	\$ 63,194	\$ 65,215	\$ 66,000
Donations / Grants			
Cemetery Donations	\$ 14,450	\$ 3,000	\$ -
Donations for Fair	\$ 1,050	\$ -	\$ -
Donations other (BLOOM)	\$ -	\$ 175	\$ -
Impact Fees			
Impact Fee Roads	\$ -	\$ 9,885	\$ 10,000
Impact Fee Park	\$ -	\$ 5,200	\$ 5,200
Intergovernmental Revenues			
Class C Road Funds	\$ 70,174	\$ 49,715	\$ 50,000
Court Fines	\$ 15,929	\$ 14,330	\$ 13,000
Federal Grants	\$ 51,660	\$ -	\$ -
Liquor Fund Allotment	\$ -	\$ -	\$ -
CARES Grant	\$ -	\$ -	\$ -
State Grants Other	\$ 35,000	\$ -	\$ -
Licenses & Permits			
Liquor Licenses	\$ -	\$ 400	\$ 400
Encroachment permits	\$ 625	\$ 250	\$ 250
Animal Licenses	\$ 185	\$ 230	\$ 250
Annexation Fees	\$ -	\$ -	\$ -
Building Inspection Fees	\$ 300	\$ -	\$ -
Building Permits	\$ 6,450	\$ 29,600	\$ 30,000
Business Licenses	\$ 720	\$ 1,345	\$ 1,000
Conditional Use Permit	\$ 550	\$ 400	\$ 400
Development Fees	\$ -	\$ -	\$ -
Misc Licenses, Permits & Fees	\$ 2,475	\$ 7,374	\$ 3,000

Engineering Fees	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ -	\$ -
Professional Services - other	\$ -	\$ 90	\$ -
Subdivision Applications	\$ -	\$ 4,500	\$ -
Zone Change Applications	\$ -	\$ -	\$ -
Miscellaneous Other Revenues			
Miscellaneous Revenue Other	\$ 85	\$ 41	\$ -
Appropriation of General Fund Balance	\$ -	\$ -	\$ -
Historical Society	\$ -	\$ -	\$ -
Interest income parks fund	\$ 2,453	\$ 3,362	\$ 3,000
Interest income Roads fund	\$ 3,226	\$ 4,389	\$ 3,500
Interest income Capital Improvement Fund	\$ 20,302	\$ 28,008	\$ 22,000
Interest Public Safety Fund	\$ 168	\$ 229	\$ 200
Interest Income General Fund	\$ 26,634	\$ 45,545	\$ 37,000
Interest Income Historical fund	\$ 37	\$ 51	\$ 40
Interest Income Roads B&C fund	\$ 12,092	\$ 17,619	\$ 14,000
Interest Income Sidwalks & Gutter fund	\$ 701	\$ 967	\$ 900
Interest Earnings on accounts - other	\$ 977	\$ 1,079	\$ 1,000
Rents & Concessions			
Community Celebrations	\$ 545	\$ 5,546	\$ 500
4th of July Revenues	\$ 1,690	\$ -	\$ -
Princess Pageant Fund Raiser	\$ -	\$ 1,700	\$ -
Rent and Deposit on Pavilion	\$ 350	\$ 100	\$ 100
Wild West Days in Leeds	\$ -	\$ -	\$ -
Rents & Concessions other	\$ -	\$ -	\$ -
Tax Revenues			
Transient Room Tax	\$ -	\$ 3,370	\$ 2,800
Transit Tax Local	\$ 16,121	\$ 13,395	\$ 13,000
Property and RAP Tax Revenues			
Prior Years' Taxes - Delinquent	\$ 5,065	\$ 4,162	\$ 4,000
Penalties	\$ 202	\$ 341	\$ 300
Interest on taxes	\$ 44	\$ 323	\$ -
General Sales & Use Taxes	\$ 173,070	\$ 155,456	\$ 150,000
General Property Taxes - current	\$ 66,942	\$ 67,684	\$ 55,600
Fee-in-lieu of Property taxes	\$ 4,586	\$ 5,187	\$ 4,500
RAP Taxes	\$ 17,994	\$ 15,524	\$ 14,000
Municipal Energy Tax	\$ 50,589	\$ 43,470	\$ 43,000
Municipal Telecom License Tax	\$ 4,128	\$ 6,446	\$ 4,300
Franchise Taxes	\$ 6,295	\$ 5,766	\$ 5,500
Funds Transfer from PTIF Accounts			\$ 67,000
Total Income	\$ 689,777	\$ 638,503	\$ 640,740

ADOPTED 07/2023

Expenses

Culture and Recreation Expenses

4th of July Fireworks	\$ 2,000	\$ -	\$ 4,500
Beautification Projects	\$ 203	\$ -	\$ 3,000
Princess Pageant	\$ -	\$ 657	\$ 1,000
Washington County Fair	\$ -	\$ 195	\$ 500
Community Celebrations	\$ 1,431	\$ 1,029	\$ 2,000
Wreaths Across America	\$ 500	\$ 1,088	\$ 1,200
Chili Cookoff	\$ 159	\$ 381	\$ 500
Easter	\$ 237	\$ 315	\$ 500

Cemetery Expenses

Cemetery Water Expense	\$ 619	\$ 510	\$ 600
Landscape / Irrigation	\$ -	\$ -	\$ 5,000
Lot buy-back	\$ -	\$ -	\$ 300
Open/close grave	\$ 1,500	\$ 950	\$ 1,500
Cemetery Expenses - other	\$ 10,067	\$ 1,609	\$ 5,000

Historical Preservation

CCC Camp	\$ -	\$ -	\$ 200
Historical Preservation - other	\$ -	\$ -	\$ 200

Recognition Awards

Employees	\$ -	\$ -	\$ 500
Citizens	\$ -	\$ -	\$ 500

General Government Expenses

Liability Insurance & Bonds	\$ 23,187	\$ 1,034	\$ 24,000
Planning & Zoning	\$ -	\$ -	\$ 5,000
Meals	\$ 38	\$ -	\$ 190
Dues & Subscriptions	\$ 1,401	\$ 1,639	\$ 1,700
Building Maintenance	\$ 3,647	\$ 1,250	\$ 2,000
Banking fees	\$ 147	\$ 83	\$ 150
Power	\$ 2,733	\$ 2,300	\$ 2,750
Gas	\$ 1,136	\$ 1,033	\$ 1,300
Water	\$ 834	\$ 978	\$ 1,000
Phones	\$ 3,510	\$ 3,058	\$ 3,500
Uncategorized expenses	\$ -	\$ 0	\$ 3,000
Travel & Training	\$ 829	\$ 1,200	\$ 1,000
Copier Supplies & Repair	\$ 1,337	\$ 1,412	\$ 1,500
Postage / Shipping	\$ 1,004	\$ 1,540	\$ 1,750
Admin office supplies - other	\$ 3,706	\$ 2,606	\$ 2,500
Codification	\$ -	\$ -	\$ 20,000
Public Safety			\$ 15,000
Legislative - other	\$ 1,853	\$ 2,714	\$ 2,500

CODIFICATION

DRUG TASK FORCE

Wages

Admin Clerk Wages	\$ 49,211	\$ 46,772	\$ 52,000
Admin Code Enforcement Wages	\$ -	\$ 749	\$ 30,000
Payroll processing	\$ 1,116	\$ 1,110	\$ 1,500
Payroll Taxes	\$ 8,051	\$ 5,577	\$ 8,000
Admin Bookkeeping Wages	\$ -	\$ 2,203	\$ 35,000
Roads & Parks Wages	\$ 53,145	\$ 23,750	\$ 55,000

Professional Services Admin

Planner	\$ 8,040	\$ 16,140	\$ 18,000
Computer Tech Support	\$ 4,882	\$ 2,098	\$ 19,000 SERVER UPGRADE
Engineering	\$ 1,859	\$ 8,471	\$ 10,000
Building inspections	\$ 9,550	\$ 4,690	\$ 18,000
Accounting	\$ 600	\$ -	\$ 1,200
Legal	\$ 44,925	\$ 62,400	\$ 60,000
Public Notice Fees	\$ 381	\$ 991	\$ 1,500
Prosecutor - Public Defender	\$ 9,650	\$ 6,975	\$ 10,000
Audit	\$ 5,530	\$ 5,386	\$ 6,500
Elections	\$ -	\$ -	\$ 2,000
Professional Services - other	\$ -	\$ 307	\$ -

Highways & Streets

Class B&C Roads	\$ -	\$ 61,442	\$ 61,000
Equipment	\$ -	\$ 256	\$ 15,000 CHIP SEALER
Fuel for vehicles	\$ 1,291	\$ 377	\$ 2,000
Main Street Project	\$ 1,500	\$ -	\$ -
Project Engineering	\$ -	\$ -	\$ -
Repair & Maintenance	\$ 3,017	\$ 4,194	\$ 4,300
Utilities Street Lights	\$ 4,939	\$ 4,526	\$ 5,000

Parks

Building repairs / Maintenance	\$ -	\$ 2,158	\$ 2,000
TreeCity USA	\$ -	\$ -	\$ 500
Park Equipment	\$ 360	\$ 30	\$ 36,500 PICKLEBALL COURT
Park Improvements	\$ 68	\$ 2,527	\$ 3,000
Park Maintenance	\$ 4,148	\$ 1,099	\$ 1,200
Truck Fuel & Maintenance	\$ 603	\$ 487	\$ 1,000
Water & Utilities	\$ 1,147	\$ 947	\$ 1,000
Silver Reef Highlands Park	\$ -	\$ -	\$ - INACTIVE

Sanitation

Dumpsters	\$ 2,880	\$ 3,513	\$ 4,000
BluCan - Recycling	\$ 10,524	\$ 10,540	\$ 10,700
Garbage	\$ 48,917	\$ 49,637	\$ 50,000

Total Expenses	\$ 338,413	\$ 356,932	\$ 640,740
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Net Income	\$ 351,365	\$ 281,570	\$ -
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May 31, 24

ASSETS

Current Assets

Checking/Savings

Zions Bank Public Funds checkin	\$	6,539
Zions Bank-P/S Impact Fees	\$	6,109
Zions Bank-Roads Impact Fees	\$	112,882
Zions Bank-Park Impact Fees	\$	46,651
Petty Cash New	\$	118
Zion Bank-Checking	\$	101,758
5420- PTIF Historical Preservat	\$	1,058
1117 · PTIF-General	\$	927,241
ARPA Grant in PTIF-Gen	\$	103,320
0930 · PTIF-B&C	\$	383,510
4672 · PTIF-Impact Fees Parks	\$	68,155
4673 · PTIF-Impact Fees Public Safety	\$	4,584
4715 · PTIF-Sidewalks curb account	\$	19,916
5228 · PTIF-Impact Fees Roads	\$	87,320
8241 PTIF-CAPITAL IMPR FUND	\$	577,101
Total Checking/Savings	\$	<u>2,446,262</u>