

CITY OF LECENTER

(Exhibit A) Final Revenue Budget Worksheet

Account Descr	Act Status	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget	
101 General Fund									
00000 General									
R 101-00000-31010	General Property Tax	Active	\$575,477.00	\$581,616.88	\$600,670.00	\$601,674.29	\$726,672.00	\$711,518.30	\$876,350.00
R 101-00000-32110	Liquor Licenses	Active	\$1,000.00	\$1,075.00	\$1,000.00	\$1,350.00	\$1,000.00	\$1,350.00	\$1,200.00
R 101-00000-32260	Cable TV Franchise Fee	Active	\$15,000.00	\$15,182.18	\$15,000.00	\$15,068.97	\$15,000.00	\$10,889.73	\$15,000.00
R 101-00000-33401	Local Government Aid	Active	\$860,858.00	\$905,448.51	\$869,034.00	\$869,034.00	\$879,178.00	\$439,589.00	\$972,302.00
R 101-00000-33402	Homestead & Ag Credit Aid	Active	\$0.00	\$14.52	\$0.00	\$30.29	\$0.00	\$20.31	\$0.00
R 101-00000-33430	PERA State Aid	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-33441	Small Cities Assistance	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,698.00
R 101-00000-36100	Special Assessments	Active	\$0.00	\$811.31	\$0.00	\$1,300.82	\$0.00	\$0.00	\$0.00
R 101-00000-36210	Interest Earnings	Active	\$3,000.00	\$1,723.16	\$2,000.00	\$5,587.36	\$1,700.00	\$10,945.38	\$7,000.00
R 101-00000-36220	Rents / Lease Revenues	Active	\$15,600.00	\$15,600.00	\$15,600.00	\$15,041.00	\$15,600.00	\$15,600.00	\$15,600.00
R 101-00000-36251	Fire Department Receipts	Active	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-36416	Lease Interest Revenue	Active	\$0.00	\$0.00	\$0.00	\$1,312.00	\$0.00	\$0.00	\$0.00
R 101-00000-39101	Gain (loss) on sale of asset	Active	\$0.00	\$0.00	\$0.00	\$283,643.33	\$0.00	\$0.00	\$0.00
R 101-00000-39200	Interfund Operating Transfer	Active	\$50,000.00	\$50,000.00	\$60,000.00	\$78,283.00	\$75,000.00	\$0.00	\$75,000.00
00000 General			\$1,520,935.00	\$1,611,471.56	\$1,563,304.00	\$1,872,325.06	\$1,714,150.00	\$1,189,912.72	\$2,011,150.00
41400 Administration									
R 101-41400-35100	Fines & Fees	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$210.00	\$0.00
R 101-41400-36220	Rents / Lease Revenues	Active	\$37,000.00	\$38,908.56	\$38,000.00	\$22,966.48	\$7,800.00	\$6,000.00	\$7,200.00
R 101-41400-36250	Miscellaneous Revenues	Active	\$0.00	\$0.00	\$0.00	\$18,174.00	\$0.00	\$11,000.00	\$0.00
R 101-41400-36260	Reimbursement / Refund	Active	\$0.00	\$24,032.19	\$0.00	\$6,993.22	\$0.00	\$12,781.83	\$5,000.00
R 101-41400-39101	Gain (loss) on sale of asset	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41400 Administration			\$37,000.00	\$62,940.75	\$38,000.00	\$48,133.70	\$7,800.00	\$29,991.83	\$12,200.00
41900 INACTIVE W/C & P/C Liability									
R 101-41900-36260	Reimbursement / Refund	Active	\$0.00	\$0.00	\$0.00	\$12,922.00	\$0.00	\$0.00	\$0.00
41900 INACTIVE W/C & P/C Liability			\$0.00	\$0.00	\$0.00	\$12,922.00	\$0.00	\$0.00	\$0.00
42123 Police Department									
R 101-42123-33421	Police State Aid	Active	\$0.00	\$27,577.71	\$0.00	\$20,032.87	\$27,500.00	\$32,668.27	\$27,500.00
R 101-42123-35100	Fines & Fees	Active	\$10,000.00	\$10,809.23	\$10,000.00	\$8,524.09	\$8,000.00	\$11,311.33	\$9,000.00
R 101-42123-35200	Forfeit Taxes	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-42123-36230	Contributions and Donations	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00
R 101-42123-36260	Reimbursement / Refund	Active	\$0.00	\$2,423.00	\$0.00	\$10,257.76	\$0.00	\$4,253.16	\$3,000.00
42123 Police Department			\$10,000.00	\$40,809.94	\$10,000.00	\$38,814.72	\$35,500.00	\$48,257.76	\$39,500.00
42260 Fire Commission									
R 101-42260-33420	Fire State Aid / SBR	Active	\$0.00	\$29,783.70	\$0.00	\$32,293.48	\$29,800.00	\$35,187.48	\$30,000.00

Account Descr	Act Status	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
R 307-00000-39101 Gain (loss) on sale of asset	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00000 General		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
307 TIF #7 ROYAL AMERICAN FOODS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
324 2010C G.O. Refunding Bond								
00000 General								
R 324-00000-31010 General Property Tax	Active	\$150,375.00	\$150,375.00	\$151,215.00	\$151,215.00	\$156,996.00	\$149,513.50	\$151,910.00
R 324-00000-36100 Special Assessments	Active	\$12,600.00	\$10,807.40	\$17,100.00	\$11,449.69	\$21,933.00	\$9,474.75	\$21,933.00
00000 General		\$162,975.00	\$161,182.40	\$168,315.00	\$162,664.69	\$178,929.00	\$158,988.25	\$173,843.00
324 2010C G.O. Refunding Bond		\$162,975.00	\$161,182.40	\$168,315.00	\$162,664.69	\$178,929.00	\$158,988.25	\$173,843.00
325 2016A G.O. Bond								
00000 General								
R 325-00000-31010 General Property Tax	Active	\$1,500.00	\$1,500.24	\$1,500.00	\$1,500.00	\$864.00	\$821.52	\$3,594.00
R 325-00000-36100 Special Assessments	Active	\$29,600.00	\$41,948.83	\$42,000.00	\$24,816.65	\$49,631.00	\$32,665.80	\$49,631.00
00000 General		\$31,100.00	\$43,449.07	\$43,500.00	\$26,316.65	\$50,495.00	\$33,487.32	\$53,225.00
325 2016A G.O. Bond		\$31,100.00	\$43,449.07	\$43,500.00	\$26,316.65	\$50,495.00	\$33,487.32	\$53,225.00
326 2014B G.O. Refunding Bond								
00000 General								
R 326-00000-31010 General Property Tax	Active	\$177,890.00	\$177,890.00	\$174,677.00	\$174,677.00	\$176,357.00	\$167,945.90	\$177,565.00
R 326-00000-36100 Special Assessments	Active	\$33,000.00	\$42,209.60	\$38,500.00	\$44,506.64	\$45,595.00	\$25,425.73	\$45,595.00
00000 General		\$210,890.00	\$220,099.60	\$213,177.00	\$219,183.64	\$221,952.00	\$193,371.63	\$223,160.00
326 2014B G.O. Refunding Bond		\$210,890.00	\$220,099.60	\$213,177.00	\$219,183.64	\$221,952.00	\$193,371.63	\$223,160.00
329 2017A G.O. Refunding Bond								
00000 General								
R 329-00000-31010 General Property Tax	Active	\$34,396.00	\$34,396.00	\$39,113.00	\$39,113.00	\$38,399.00	\$36,566.08	\$36,845.00
R 329-00000-36100 Special Assessments	Active	\$14,800.00	\$15,642.90	\$11,600.00	\$14,805.14	\$13,618.00	\$11,583.43	\$13,618.00
00000 General		\$49,196.00	\$50,038.90	\$50,713.00	\$53,918.14	\$52,017.00	\$48,149.51	\$50,463.00
329 2017A G.O. Refunding Bond		\$49,196.00	\$50,038.90	\$50,713.00	\$53,918.14	\$52,017.00	\$48,149.51	\$50,463.00
330 2020A G.O. Bond								
00000 General								
R 330-00000-31010 General Property Tax	Active	\$0.00	\$193,056.00	\$190,080.00	\$190,079.62	\$190,290.00	\$181,205.39	\$190,342.00
R 330-00000-36100 Special Assessments	Active	\$0.00	\$106,959.09	\$63,800.00	\$165,141.66	\$74,258.00	\$55,940.18	\$74,258.00
00000 General		\$0.00	\$300,015.09	\$253,880.00	\$355,221.28	\$264,548.00	\$237,145.57	\$264,600.00
330 2020A G.O. Bond		\$0.00	\$300,015.09	\$253,880.00	\$355,221.28	\$264,548.00	\$237,145.57	\$264,600.00

Account Descr	Act Status	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
401 Capital Improvement								
00000 General								
R 401-00000-31010	General Property Tax	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
R 401-00000-31020	Delinquent Property Tax	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 401-00000-39201	Transfer from General Fund	Active	\$0.00	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00
			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$400,000.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>
401 Capital Improvement								
			\$0.00	\$0.00	\$0.00	\$400,000.00	\$0.00	\$20,000.00
601 Water Fund								
00000 General								
R 601-00000-33439	Pension rev	Active	\$0.00	\$58.00	\$0.00	\$209.00	\$0.00	\$0.00
R 601-00000-36220	Rents / Lease Revenues	Active	\$0.00	\$0.00	\$0.00	\$17,945.12	\$39,600.00	\$42,200.00
R 601-00000-36260	Reimbursement / Refund	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-00000-36416	Lease Interest Revenue	Active	\$0.00	\$0.00	\$0.00	\$16,718.00	\$0.00	\$0.00
R 601-00000-37110	Water Sales	Active	\$485,000.00	\$513,680.74	\$490,000.00	\$487,899.61	\$490,000.00	\$500,000.00
R 601-00000-37150	Water Connect/Reconnect	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-00000-37160	Late Charge	Active	\$0.00	\$6,435.03	\$0.00	\$7,061.76	\$5,000.00	\$5,000.00
R 601-00000-37170	Meter Rent	Active	\$0.00	\$14,751.55	\$0.00	\$14,941.30	\$14,500.00	\$15,000.00
R 601-00000-37171	Delinquent Utilities	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-00000-37180	Sales Tax Water	Active	\$0.00	\$7,605.35	\$0.00	\$6,672.72	\$7,600.00	\$7,600.00
R 601-00000-37190	State Test Fee	Active	\$0.00	\$16,768.56	\$0.00	\$8,534.73	\$8,500.00	\$8,500.00
R 601-00000-39700	Capital Contributon	Active	\$0.00	\$346,494.00	\$0.00	\$31,319.00	\$0.00	\$0.00
R 601-00000-50000	Holding Acct.	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			<u>\$485,000.00</u>	<u>\$905,793.23</u>	<u>\$490,000.00</u>	<u>\$591,301.24</u>	<u>\$565,200.00</u>	<u>\$578,300.00</u>
601 Water Fund								
			\$485,000.00	\$905,793.23	\$490,000.00	\$591,301.24	\$565,200.00	\$578,300.00
602 Sewer Fund								
00000 General								
R 602-00000-33439	Pension rev	Active	\$0.00	\$155.00	\$0.00	\$506.00	\$0.00	\$0.00
R 602-00000-36260	Reimbursement / Refund	Active	\$0.00	\$0.00	\$0.00	\$2,157.55	\$0.00	\$0.00
R 602-00000-37171	Delinquent Utilities	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$252.95	\$0.00
R 602-00000-37210	Sewer Charges	Active	\$395,000.00	\$386,986.34	\$395,000.00	\$388,676.44	\$395,000.00	\$400,000.00
R 602-00000-37250	Sewer Connect/Reconnect	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-00000-39300	Debt Proceeds	Active	\$85,000.00	\$115,472.04	\$110,000.00	\$115,414.44	\$115,000.00	\$115,000.00
R 602-00000-39301	Plant O & M	Active	\$100,000.00	\$58,965.05	\$60,000.00	\$118,228.48	\$123,000.00	\$123,000.00
R 602-00000-39700	Capital Contributon	Active	\$0.00	\$359,467.00	\$0.00	\$32,398.00	\$0.00	\$0.00
			<u>\$580,000.00</u>	<u>\$921,045.43</u>	<u>\$565,000.00</u>	<u>\$657,380.91</u>	<u>\$633,000.00</u>	<u>\$638,000.00</u>
49450 Sewer Utilities								

Account Descr	Act Status	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
R 901-45000-39101 Gain (loss) on sale of asset	Active	\$0.00	\$0.00	\$0.00	-\$2,091.00	\$0.00	\$0.00	\$0.00
45000 depreciation Expense		\$0.00	\$0.00	\$0.00	-\$2,091.00	\$0.00	\$0.00	\$0.00
47000 Debt Service								
R 901-47000-39700 Capital Contributon	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
901 General Fixed Assets		\$0.00	-\$705,961.00	\$0.00	-\$65,808.00	\$0.00	\$32.25	\$0.00
902 General Long Term Debt								
00000 General								
R 902-00000-33438 Pen Rev	Active	\$0.00	\$1,179.00	\$0.00	\$9,326.00	\$0.00	\$0.00	\$0.00
R 902-00000-33439 Pension rev	Active	\$0.00	\$475.00	\$0.00	\$1,727.00	\$0.00	\$0.00	\$0.00
R 902-00000-39310 Debt Proceeds	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00000 General		\$0.00	\$1,654.00	\$0.00	\$11,053.00	\$0.00	\$0.00	\$0.00
47000 Debt Service								
R 902-47000-39310 Debt Proceeds	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 902-47000-39700 Capital Contributon	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
902 General Long Term Debt		\$0.00	\$1,654.00	\$0.00	\$11,053.00	\$0.00	\$0.00	\$0.00
903 GASB 34								
00000 General								
R 903-00000-31010 General Property Tax	Active	\$0.00	-\$548.00	\$0.00	\$820.00	\$0.00	\$0.00	\$0.00
R 903-00000-36100 Special Assessments	Active	\$0.00	\$538,712.00	\$0.00	-\$146,099.00	\$0.00	\$0.00	\$0.00
00000 General		\$0.00	\$538,164.00	\$0.00	-\$145,279.00	\$0.00	\$0.00	\$0.00
43000 Full Time Employees								
R 903-43000-36100 Special Assessments	Active	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43000 Full Time Employees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
903 GASB 34		\$0.00	\$538,164.00	\$0.00	-\$145,279.00	\$0.00	\$0.00	\$0.00
		\$4,278,896.00	\$5,687,494.41	\$3,611,689.00	\$6,022,733.15	\$5,184,991.00	\$4,612,143.56	\$5,566,641.00