

**FY2021 Final Budget
Adopted by Council June 17, 2020**

**OFFICIAL BUDGET FORMS
CITY OF LITCHFIELD PARK
Fiscal Year 2021**

CITY OF LITCHFIELD PARK

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CITY OF LITCHFIELD PARK
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

Fiscal Year	S c h	FUNDS						
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total All Funds		
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	8,843,123	1,264,940	329,302	8,589,000	19,026,365	
2020	Actual Expenditures/Expenses**	E 2	7,427,296	343,570	329,302	665,590	8,765,758	
2021	Fund Balance/Net Position at July 1***		3	11,552,167	1,463,428		13,015,595	
2021	Primary Property Tax Levy	B 4	0				0	
2021	Secondary Property Tax Levy	B 5					0	
2021	Estimated Revenues Other than Property Taxes	C 6	11,696,537	683,977	0	2,470,500	14,851,014	
2021	Other Financing Sources	D 7	0	0	0	0	0	
2021	Other Financing (Uses)	D 8	0	0	0	0	0	
2021	Interfund Transfers In	D 9	0	0	329,116	6,987,500	7,316,616	
2021	Interfund Transfers (Out)	D 10	7,316,616	0	0	0	7,316,616	
2021	Reduction for Amounts Not Available:		11					
LESS:	Amounts for Future Debt Retirement:		0				0	
	Maintained Fund Balance for Financial Stability		4,300,000				4,300,000	
							0	
							0	
							0	
2021	Total Financial Resources Available		12	11,632,088	2,147,405	329,116	9,458,000	23,566,609
2021	Budgeted Expenditures/Expenses	E 13	8,871,412	1,085,198	329,116	9,458,000	19,743,726	

EXPENDITURE LIMITATION COMPARISON

	2020	2021
1 Budgeted expenditures/expenses	\$ 19,026,365	\$ 19,743,726
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	19,026,365	19,743,726
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 19,026,365	\$ 19,743,726
6 EEC expenditure limitation	\$ 19,046,317	\$ 19,755,604

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF LITCHFIELD PARK
Tax Levy and Tax Rate Information
Fiscal Year 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	\$ _____	\$ _____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>4</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

CITY OF LITCHFIELD PARK
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
City Sales & Use Tax	\$ 8,125,000	\$ 7,972,000	\$ 7,787,000
Franchise Fees	65,950	87,500	87,500
Charges for Services			
Recreation Services	440,550	326,632	426,050
Special Events	281,700	317,172	290,000
Licenses and permits			
Building Permits and Plan Reviews	450,000	380,000	350,000
Business Licenses	25,000	26,000	26,000
Intergovernmental			
Motor Vehicle License Tax	274,380	259,000	295,065
Urban Revenue Sharing	795,338	795,338	919,794
State Shared Sales Tax	631,473	607,000	583,433
AZCares Fund Allocation			738,895
Fines and forfeits			
Court Fines	12,500	48,500	35,000
Interest on investments			
Interest	32,000	110,000	100,000
Miscellaneous			
Miscellaneous	92,500	126,500	57,800
Total General Fund	\$ 11,226,391	\$ 11,055,642	\$ 11,696,537
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Revenue Fund	\$ 407,349	\$ 605,151	\$ 446,042
Interest	100	15,800	3,000
	\$ 407,449	\$ 620,951	\$ 449,042
Street Light Improvement Districts			
SLID Assessments	\$ 156,238	\$ 156,238	\$ 227,935
	\$ 156,238	\$ 156,238	\$ 227,935
Court Enhancement Revenue Fund			
Court Enhancement Revenue	\$ 1,500	\$ 4,000	\$ 4,000
Interest	5,000	3,000	3,000
	\$ 6,500	\$ 7,000	\$ 7,000
Total Special Revenue Funds	\$ 570,187	\$ 784,189	\$ 683,977
CAPITAL PROJECTS FUNDS			
City Center Contingency	\$ 3,000,000	\$	\$ 2,200,000
Interest / Contributions			270,500
	\$ 3,000,000	\$	\$ 2,470,500
Total Capital Projects Funds	\$ 3,000,000	\$	\$ 2,470,500
TOTAL ALL FUNDS	\$ 14,796,578	\$ 11,839,831	\$ 14,851,014

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF LITCHFIELD PARK
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Capital Improvement Fund	\$	\$	\$	\$ 6,987,500
Debt Service Fund				329,116
Total General Fund	\$	\$	\$	\$ 7,316,616
DEBT SERVICE FUNDS				
General Fund	\$	\$	\$ 329,116	\$
Total Debt Service Funds	\$	\$	\$ 329,116	\$
CAPITAL PROJECTS FUNDS				
General Fund	\$	\$	\$ 6,987,500	\$
Total Capital Projects Funds	\$	\$	\$ 6,987,500	\$
TOTAL ALL FUNDS	\$	\$	\$ 7,316,616	\$ 7,316,616

CITY OF LITCHFIELD PARK
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
City Manager	\$ 378,168	\$	\$ 378,168	\$ 374,605
Council & Commissions	21,500		21,500	39,800
City Clerk	374,039		341,702	360,457
City Attorney	150,000		100,000	150,000
Budget & Finance	485,809		459,161	447,916
Human Resources	348,370		235,264	316,111
Building Safety	186,315		175,752	188,277
Code Enforcement	87,875		19,139	88,910
Planning Services	327,571		254,256	208,072
Engineering Services	188,200		172,863	251,353
Magistrate Court	204,325		153,758	195,017
Public Safety	1,506,129		1,494,132	1,638,920
Public Works	2,547,112		2,367,615	2,666,851
Recreation Services	882,133		812,406	891,446
Community Services	110,751		110,742	106,481
Special Events	331,826		330,838	347,196
Non-departmental - Contingency	713,000			600,000
Total General Fund	\$ 8,843,123	\$	\$ 7,427,296	\$ 8,871,412
SPECIAL REVENUE FUNDS				
Public Works - HURF Fund	\$ 1,025,200	\$	\$ 110,700	\$ 850,000
Street Light Improvement Districts	239,740		232,870	235,198
Court Enhancement Fund				
Total Special Revenue Funds	\$ 1,264,940	\$	\$ 343,570	\$ 1,085,198
DEBT SERVICE FUNDS				
Debt Service	\$ 329,302	\$	\$ 329,302	\$ 329,116
Total Debt Service Funds	\$ 329,302	\$	\$ 329,302	\$ 329,116
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 3,589,000	\$	\$ 665,590	\$ 8,458,000
Capital Contingency	2,000,000			
City Center Contingency	3,000,000			1,000,000
Total Capital Projects Funds	\$ 8,589,000	\$	\$ 665,590	\$ 9,458,000
TOTAL ALL FUNDS	\$ 19,026,365	\$	\$ 8,765,758	\$ 19,743,726

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

CITY OF LITCHFIELD PARK
Expenditures/Expenses by Department
Fiscal Year 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
Public Works				
General Fund	\$ 2,547,112	\$	\$ 2,367,615	\$ 2,666,851
Highway User Revenue Fund	1,025,200		110,700	850,000
Department Total	\$ 3,572,312	\$	\$ 2,478,315	\$ 3,516,851

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

CITY OF LITCHFIELD PARK
Full-Time Employees and Personnel Compensation
Fiscal Year 2021

FUND	Full-Time Equivalent (FTE) 2021	Employee Salaries and Hourly Costs 2021	Retirement Costs 2021	Healthcare Costs 2021	Other Benefit Costs 2021	Total Estimated Personnel Compensation 2021
GENERAL FUND	53	\$ 2,881,797	\$ 314,750	\$ 587,551	\$ 262,529	\$ 4,046,627
TOTAL ALL FUNDS	53	\$ 2,881,797	\$ 314,750	\$ 587,551	\$ 262,529	\$ 4,046,627