

**CITY OF LITCHFIELD PARK**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2015**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 5,775,015	\$ 5,609,146	\$ 3,886,091	Primary:	\$ 6,401,410	\$	\$	\$ 16,720	\$ 2,239,912	\$ 8,064,309	\$ 7,031,953
2. Special Revenue Funds	322,416	323,918	942,016	Secondary:	555,371				228,483	1,268,904	325,649
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	1,770,000	870,000	1,149,935					2,109,000		3,258,935	3,109,000
7. Permanent Funds											
8. Enterprise Funds Available	930,270	916,276			627,600			342,675		970,275	970,275
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	930,270	916,276			627,600			342,675		970,275	970,275
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 8,797,701	\$ 7,719,340	\$ 5,978,042	\$	\$ 7,584,381	\$	\$	\$ 2,468,395	\$ 2,468,395	\$ 13,562,423	\$ 11,436,877

**EXPENDITURE LIMITATION COMPARISON**

	2014	2015
1. Budgeted expenditures/expenses	\$ 8,797,701	\$ 11,436,877
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	8,797,701	11,436,877
4. Less: estimated exclusions	309,118	311,763
5. Amount subject to the expenditure limitation	\$ 8,488,583	\$ 11,125,114
6. EEC or voter-approved alternative expenditure limitation	\$ 14,813,197	\$ 15,033,499

\* Includes Expenditure/Expense Adjustments Approved in 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 in this column 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 2015**

Special assessment district tax rates

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating 4 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.

**SCHEDULE B**

**CITY OF LITCHFIELD PARK**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
CITY SALES USE & BED TAX	\$ 3,725,000	\$ 4,155,000	\$ 4,248,000
<b>Licenses and permits</b>			
BUILDING PERMITS & PLAN REVIEWS	130,000	250,000	150,000
BUSINESS LICENSES	27,000	27,000	27,000
<b>Intergovernmental</b>			
STATE SHARED SALES TAX	473,168	473,168	494,803
URBAN REVENUE SHARING	610,930	610,930	662,865
MOTOR VEHICLE TAX	182,532	182,532	193,626
<b>Fines and forfeits</b>			
MAGISTRATE COURT FINES & FORFEITS	85,000	85,000	85,000
<b>Interest on investments</b>			
INTEREST ON SAVINGS	5,900	5,408	5,300
<b>In-lieu property taxes</b>			
UTILITY FRANCHISE FEES	211,000	220,000	225,000
ZONING DEVELOPMENT FEES	-	-	-
<b>Miscellaneous</b>			
MISCELLANEOUS	68,300	63,300	68,300
GRANTS	16,000	16,000	241,516
<b>Total General Fund</b>	<b>\$ 5,534,830</b>	<b>\$ 6,088,338</b>	<b>\$ 6,401,410</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
HURF REVENUES	\$ 309,118	\$ 309,118	\$ 311,763
<b>Local Transportation Assistance Fund</b>			
LTAFF REVENUES	\$ -	\$ -	\$ -
<b>Street Light Improvement District Funds</b>			
ASSESSMENT REVENUES	\$ 227,884	\$ 230,510	\$ 226,888
<b>Court Enhancement Revenue Fund</b>			
COURT ENHANCEMENT REVENUE	\$ 16,720	\$ 16,720	\$ 16,720
<b>Total Special Revenue Funds</b>	<b>\$ 553,722</b>	<b>\$ 556,348</b>	<b>\$ 555,371</b>
<b>ENTERPRISE FUNDS</b>			
RECREATION SERVICES	\$ 466,180	\$ 437,205	\$ 462,400
COMMUNITY SERVICES	7,500	6,500	6,500
SPECIAL EVENT SERVICES	161,600	165,923	158,700
<b>Total Enterprise Funds</b>	<b>\$ 635,280</b>	<b>\$ 609,628</b>	<b>\$ 627,600</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 6,723,832</b>	<b>\$ 7,254,314</b>	<b>\$ 7,584,381</b>

\* 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.

**SCHEDULE C**

**CITY OF LITCHFIELD PARK**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2015**

<b>FUND</b>	<b>OTHER FINANCING 2015</b>		<b>INTERFUND TRANSFERS 2015</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
CIP / SPECIAL PROJECTS	\$	\$	\$	\$ 1,897,237
ENTERPRISE FUND - RECREATION SVC				266,678
ENTERPRISE FUND - COMMUNITY SVC				73,905
ENTERPRISE FUND - SPECIAL EVENTS				2,092
COURT ENHANCEMENT			16,720	
<b>Total General Fund</b>	\$	\$	\$ 16,720	\$ 2,239,912
<b>SPECIAL REVENUE FUNDS</b>				
HURF REVENUES	\$	\$	\$	\$ 211,763
COURT ENHANCEMENT				16,720
<b>Total Special Revenue Funds</b>	\$	\$	\$	\$ 228,483
<b>CAPITAL PROJECTS FUNDS</b>				
GENERAL FUND	\$	\$	\$ 1,897,237	\$
HURF REVENUES			211,763	
<b>Total Capital Projects Funds</b>	\$	\$	\$ 2,109,000	\$
<b>ENTERPRISE FUNDS</b>				
GENERAL FUND (RECREATION SVC)	\$	\$	\$ 266,678	\$
GENERAL FUND (COMM SVC)			73,905	
GENERAL FUND (SPECIAL EVENTS)			2,092	
<b>Total Enterprise Funds</b>	\$	\$	\$ 342,675	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 2,468,395	\$ 2,468,395

**SCHEDULE D**

**CITY OF LITCHFIELD PARK**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2015**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
<b>GENERAL FUND</b>				
MAYOR & CITY COUNCIL	\$ 12,000	\$	\$ 12,000	\$ 12,000
CITY MANAGER'S OFFICE	250,542		260,328	271,629
OPERATIONS CONTINGENCY	108,200		72,200	1,087,000
CITY CLERK'S OFFICE	407,205		396,905	490,609
CITY ATTORNEY	255,000		195,000	208,000
FINANCE	315,379		324,888	332,970
HUMAN RESOURCES	152,922		147,460	158,714
PLANNING SERVICES	185,497		184,010	253,259
ENGINEERING SERVICES	125,000		125,000	125,000
BUILDING SAFETY	163,961		147,180	157,239
CODE COMPLIANCE	56,579		51,580	56,950
MAGISTRATE COURT	174,365		158,303	182,910
PUBLIC SAFETY	1,134,177		1,082,852	1,177,830
PUBLIC WORKS - MAINTENANCE	2,434,188		2,451,440	2,517,843
<b>Total General Fund</b>	<b>\$ 5,775,015</b>	<b>\$</b>	<b>\$ 5,609,146</b>	<b>\$ 7,031,953</b>
<b>SPECIAL REVENUE FUNDS</b>				
PUBLIC WORKS - STREETS/ROW	\$ 103,500	\$	\$ 98,450	\$ 100,000
STREET LIGHT IMPROVEMENT DISTRICTS	218,916		225,468	225,649
COURT ENHANCEMENT FUND	-		-	-
<b>Total Special Revenue Funds</b>	<b>\$ 322,416</b>	<b>\$</b>	<b>\$ 323,918</b>	<b>\$ 325,649</b>
<b>CAPITAL PROJECTS FUNDS</b>				
CIP / SPECIAL PROJECTS	\$ 770,000	\$	\$ 770,000	\$ 2,109,000
CAPITAL CONTINGENCY	1,000,000		100,000	1,000,000
<b>Total Capital Projects Funds</b>	<b>\$ 1,770,000</b>	<b>\$</b>	<b>\$ 870,000</b>	<b>\$ 3,109,000</b>
<b>ENTERPRISE FUNDS</b>				
RECREATION SERVICES	\$ 696,654	\$	\$ 692,546	\$ 729,078
COMMUNITY SERVICES	79,812		79,232	80,405
SPECIAL EVENTS	153,804		144,498	160,792
<b>Total Enterprise Funds</b>	<b>\$ 930,270</b>	<b>\$</b>	<b>\$ 916,276</b>	<b>\$ 970,275</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 8,797,701</b>	<b>\$</b>	<b>\$ 7,719,340</b>	<b>\$ 11,436,877</b>

\* 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.

**SCHEDULE E**

**CITY OF LITCHFIELD PARK**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2015**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2015</b>	<b>Employee Salaries and Hourly Costs 2015</b>	<b>Retirement Costs 2015</b>	<b>Healthcare Costs 2015</b>	<b>Other Benefit Costs 2015</b>	<b>Total Estimated Personnel Compensation 2015</b>
<b>GENERAL FUND</b>	35	\$ 1,655,889	\$ 195,007	\$ 485,548	\$ 163,379	= \$ 2,499,823
<b>ENTERPRISE FUNDS</b>						
	37	\$ 416,677	\$ 32,960	\$ 70,424	\$ 42,039	= \$ 562,100
<b>Total Enterprise Funds</b>	37	\$ 416,677	\$ 32,960	\$ 70,424	\$ 42,039	= \$ 562,100
<b>TOTAL ALL FUNDS</b>	72	\$ 2,072,566	\$ 227,967	\$ 555,972	\$ 205,418	= \$ 3,061,923

**SCHEDULE G**