

**OFFICIAL BUDGET FORMS**

**Lake Havasu City**

**Fiscal Year 2019**

**Lake Havasu City**  
**TABLE OF CONTENTS**  
**Fiscal Year 2019**

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

**Lake Havasu City  
Summary Schedule of Estimated Revenues and Expenditures/Expenses  
Fiscal Year 2019**

| Fiscal Year | S<br>c<br>h                                      | FUNDS        |                      |                   |                       |                            |                        |                 |             |
|-------------|--|--------------|----------------------|-------------------|-----------------------|----------------------------|------------------------|-----------------|-------------|
|             |  | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Enterprise Funds Available | Internal Service Funds | Total All Funds |             |
| 2018        | Adopted/Adjusted Budgeted Expenditures/Expenses* | E            | 66,906,061           | 11,342,190        | 0                     | 9,392,250                  | 67,564,760             | 0               | 155,205,261 |
| 2018        | Actual Expenditures/Expenses**                   | E            | 60,002,739           | 6,300,507         | 0                     | 5,558,269                  | 49,628,967             | 0               | 121,490,482 |
| 2019        | Fund Balance/Net Position at July 1***           |              | 37,548,099           | 5,496,901         | 0                     | 326,000                    | 63,236,000             | 0               | 106,607,000 |
| 2019        | Primary Property Tax Levy                        | B            | 4,661,841            | 0                 | 0                     | 0                          | 5,671,914              | 0               | 10,333,755  |
| 2019        | Secondary Property Tax Levy                      | B            | 0                    | 73,005            | 0                     | 0                          | 12,650                 | 0               | 85,655      |
| 2019        | Estimated Revenues Other than Property Taxes     | C            | 47,988,450           | 8,593,257         | 0                     | 294,120                    | 44,720,927             | 0               | 101,596,754 |
| 2019        | Other Financing Sources                          | D            | 12,200,000           | 0                 | 0                     | 0                          | 0                      | 0               | 12,200,000  |
| 2019        | Other Financing (Uses)                           | D            | 0                    | 0                 | 0                     | 0                          | 0                      | 0               | 0           |
| 2019        | Interfund Transfers In                           | D            | 1,557,784            | 0                 | 0                     | 8,072,311                  | 1,662,000              | 0               | 11,292,095  |
| 2019        | Interfund Transfers (Out)                        | D            | 4,800,250            | 45,784            | 0                     | 0                          | 6,446,061              | 0               | 11,292,095  |
| 2019        | Reduction for Amounts Not Available:             |              |                      |                   |                       |                            |                        |                 |             |
| LESS:       | Amounts for Future Debt Retirement:              |              |                      |                   |                       |                            |                        |                 | 0           |
|             |  |              |                      |                   |                       |                            |                        |                 | 0           |
|             |  |              |                      |                   |                       |                            |                        |                 | 0           |
|             |  |              |                      |                   |                       |                            |                        |                 | 0           |
| 2019        | Total Financial Resources Available              |              | 99,155,924           | 14,117,379        | 0                     | 8,692,431                  | 108,857,430            | 0               | 230,823,164 |
| 2019        | Budgeted Expenditures/Expenses                   | E            | 68,583,618           | 11,902,500        | 0                     | 8,559,311                  | 55,540,174             | 0               | 144,585,603 |

**EXPENDITURE LIMITATION COMPARISON**

|  | 2018           | 2019           |
|--|----------------|----------------|
| 1. Budgeted expenditures/expenses                                | \$ 155,205,261 | \$ 144,585,603 |
| 2. Add/subtract: estimated net reconciling items                 | (39,860,000)   | (25,162,634)   |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 115,345,261    | 119,422,969    |
| 4. Less: estimated exclusions                                    | 65,709,425     | 59,658,036     |
| 5. Amount subject to the expenditure limitation                  | \$ 49,635,836  | \$ 59,764,933  |
| 6. EEC expenditure limitation                                    | \$ 57,662,540  | \$ 59,764,933  |

\* 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).

**Lake Havasu City  
Tax Levy and Tax Rate Information  
Fiscal Year 2019**

|  | <b>2018</b>                    | <b>2019</b>         |
|--|--------------------------------|---------------------|
| 1. Maximum allowable primary property tax levy.<br>A.R.S. §42-17051(A)   | \$ <u>6,353,718</u>            | \$ <u>6,578,483</u> |
| 2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy.<br>A.R.S. §42-17102(A)(18)   | \$ <u>                    </u> |                     |
| 3. Property tax levy amounts   |                                |                     |
| A. Primary property taxes  | \$ <u>4,405,892</u>            | \$ <u>4,661,841</u> |
| B. Secondary property taxes  |                                |                     |
| C. Total property tax levy amounts   | \$ <u>4,405,892</u>            | \$ <u>4,661,841</u> |
| 4. Property taxes collected*   |                                |                     |
| A. Primary property taxes  |                                |                     |
| (1) <b>Current</b> year's levy   | \$ <u>4,405,892</u>            |                     |
| (2) Prior years' levies  |                                |                     |
| (3) Total primary property taxes   | \$ <u>4,405,892</u>            |                     |
| B. Secondary property taxes  |                                |                     |
| (1) <b>Current</b> year's levy   | \$ <u>                    </u> |                     |
| (2) Prior years' levies  |                                |                     |
| (3) Total secondary property taxes   | \$ <u>                    </u> |                     |
| C. Total property taxes collected  | \$ <u>4,405,892</u>            |                     |
| 5. Property tax rates  |                                |                     |
| A. City/Town tax rate  |                                |                     |
| (1) Primary property tax rate  | <u>0.6718</u>                  | <u>0.6718</u>       |
| (2) Secondary property tax rate  |                                |                     |
| (3) Total city/town tax rate   | <u>0.6718</u>                  | <u>0.6718</u>       |
| 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>3</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.

**Lake Havasu City  
Revenues Other Than Property Taxes  
Fiscal Year 2019**

| SOURCE OF REVENUES                     | ESTIMATED<br>REVENUES<br>2018 | ACTUAL<br>REVENUES*<br>2018 | ESTIMATED<br>REVENUES<br>2019 |
|--|-------------------------------|-----------------------------|-------------------------------|
| <b>GENERAL FUND</b>                    |                               |                             |                               |
| <b>Local taxes</b>                     |                               |                             |                               |
| City Sales Tax                         | \$ 22,472,000                 | \$ 22,955,000               | \$ 24,034,000                 |
| Personal Property Tax                  | 35,000                        | 50,000                      | 35,000                        |
| <b>Licenses and permits</b>            |                               |                             |                               |
| Licenses and Permits                   | 1,978,000                     | 2,486,000                   | 2,644,000                     |
| <b>Intergovernmental</b>               |                               |                             |                               |
| Auto Lieu                              | 3,236,000                     | 3,236,000                   | 3,517,000                     |
| State Sales Tax                        | 5,040,000                     | 5,040,000                   | 5,334,000                     |
| Urban Revenue Sharing                  | 6,656,000                     | 6,656,000                   | 6,598,000                     |
| <b>Charges for services</b>            |                               |                             |                               |
| Charges for Services                   | 1,265,000                     | 1,319,000                   | 1,343,200                     |
| <b>Fines and forfeits</b>              |                               |                             |                               |
| Fines and Forfeitures                  | 1,298,000                     | 1,173,000                   | 1,196,000                     |
| <b>Interest on investments</b>         |                               |                             |                               |
| Investment Earnings                    | 376,000                       | 369,000                     | 415,000                       |
| <b>Contributions</b>                   |                               |                             |                               |
| Voluntary Contributions                |                               | 8,000                       | 7,250                         |
| <b>Miscellaneous</b>                   |                               |                             |                               |
| Miscellaneous                          | 352,000                       | 402,000                     | 411,000                       |
| Grants, IGA's, and Reimbursements      | 2,650,000                     | 2,448,000                   | 2,454,000                     |
| <b>Total General Fund</b>              | <b>\$ 45,358,000</b>          | <b>\$ 46,142,000</b>        | <b>\$ 47,988,450</b>          |
| <b>SPECIAL REVENUE FUNDS</b>           |                               |                             |                               |
| Grant Funds                            | \$ 1,452,890                  | \$ 839,000                  | \$ 2,797,255                  |
| Highway User Revenue Fund              | 5,324,600                     | 5,334,000                   | 5,012,518                     |
| Improvement Districts #2 & #4          | 346                           | 300                         | 364                           |
|  | <b>\$ 6,777,836</b>           | <b>\$ 6,173,300</b>         | <b>\$ 7,810,137</b>           |
| Court Enhancement Fund                 | \$ 45,300                     | \$ 38,000                   | 43,700                        |
| Fill the Gap Fund                      | 12,019                        | 12,000                      | 12,160                        |
| JCEF Fund                              | 21,516                        | 17,000                      | 17,725                        |
| Parks & Recreation Memorial Tree Trust | 7,000                         |                             |                               |
|  | <b>\$ 85,835</b>              | <b>\$ 67,000</b>            | <b>\$ 73,585</b>              |
| PD Vehicle Towing Fund 28-3511         | \$ 14,725                     | \$                          | \$                            |
| RICO Fund                              | 90,000                        | 90,000                      | 90,000                        |
| WALETA Academy Fund                    | 780,300                       | 307,000                     | 619,535                       |
|  | <b>\$ 885,025</b>             | <b>\$ 397,000</b>           | <b>\$ 709,535</b>             |
| <b>Total Special Revenue Funds</b>     | <b>\$ 7,748,696</b>           | <b>\$ 6,637,300</b>         | <b>\$ 8,593,257</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.

**Lake Havasu City  
Revenues Other Than Property Taxes  
Fiscal Year 2019**

| <b>SOURCE OF REVENUES</b>           | <b>ESTIMATED<br/>REVENUES<br/>2018</b> | <b>ACTUAL<br/>REVENUES*<br/>2018</b> | <b>ESTIMATED<br/>REVENUES<br/>2019</b> |
|-------------------------------------|--|--------------------------------------|--|
| <b>DEBT SERVICE FUNDS</b>           |  |                                      |  |
| Debt Service Fund                   | \$ _____                               | \$ _____                             | \$ _____                               |
| <b>Total Debt Service Funds</b>     | \$ _____                               | \$ _____                             | \$ _____                               |
| <b>CAPITAL PROJECTS FUNDS</b>       |  |                                      |  |
| Capital Projects Funds              | \$ 2,550                               | \$ 215,000                           | \$ 294,120                             |
| <b>Total Capital Projects Funds</b> | \$ 2,550                               | \$ 215,000                           | \$ 294,120                             |
| <b>ENTERPRISE FUNDS</b>             |  |                                      |  |
| Airport Fund                        | \$ 1,717,000                           | \$ 1,451,000                         | \$ 782,827                             |
| Irrigation & Drainage District Fund | 13,400,816                             | 14,260,000                           | 14,004,900                             |
| Refuse Fund                         | 6,460,000                              | 6,525,000                            | 6,730,000                              |
| Wastewater Utility Fund             | 23,383,000                             | 23,159,000                           | 23,203,200                             |
|                                     | \$ 44,960,816                          | \$ 45,395,000                        | \$ 44,720,927                          |
| <b>Total Enterprise Funds</b>       | \$ 44,960,816                          | \$ 45,395,000                        | \$ 44,720,927                          |
| <b>TOTAL ALL FUNDS</b>              | \$ 98,070,062                          | \$ 98,389,300                        | \$ 101,596,754                         |

\* 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.

**Lake Havasu City**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2019**

| <b>FUND</b>                         | <b>OTHER FINANCING<br/>2019</b> |                     | <b>INTERFUND TRANSFERS<br/>2019</b> |                      |
|-------------------------------------|---------------------------------|---------------------|-------------------------------------|----------------------|
|                                     | <b>SOURCES</b>                  | <b>&lt;USES&gt;</b> | <b>IN</b>                           | <b>&lt;OUT&gt;</b>   |
| <b>GENERAL FUND</b>                 |                                 |                     |                                     |                      |
| General Fund                        | \$ 12,200,000                   | \$                  | \$ 1,557,784                        | \$ 4,800,250         |
| <b>Total General Fund</b>           | <b>\$ 12,200,000</b>            | <b>\$</b>           | <b>\$ 1,557,784</b>                 | <b>\$ 4,800,250</b>  |
| <b>SPECIAL REVENUE FUNDS</b>        |                                 |                     |                                     |                      |
| Court Enhancement Fund              | \$                              | \$                  | \$                                  | \$ 45,784            |
| <b>Total Special Revenue Funds</b>  | <b>\$</b>                       | <b>\$</b>           | <b>\$</b>                           | <b>\$ 45,784</b>     |
| <b>CAPITAL PROJECTS FUNDS</b>       |                                 |                     |                                     |                      |
| Capital Project Funds               | \$                              | \$                  | \$ 8,072,311                        | \$                   |
| <b>Total Capital Projects Funds</b> | <b>\$</b>                       | <b>\$</b>           | <b>\$ 8,072,311</b>                 | <b>\$</b>            |
| <b>ENTERPRISE FUNDS</b>             |                                 |                     |                                     |                      |
| Airport Fund                        | \$                              | \$                  | \$ 162,000                          | \$                   |
| Irrigation & Drainage Fund          | \$                              | \$                  | \$                                  | \$ 3,624,600         |
| Refuse Fund                         | \$                              | \$                  | \$                                  | \$ 2,216,021         |
| Wastewater Fund                     | \$                              | \$                  | \$ 1,500,000                        | \$ 605,440           |
| <b>Total Enterprise Funds</b>       | <b>\$</b>                       | <b>\$</b>           | <b>\$ 1,662,000</b>                 | <b>\$ 6,446,061</b>  |
| <b>TOTAL ALL FUNDS</b>              | <b>\$ 12,200,000</b>            | <b>\$</b>           | <b>\$ 11,292,095</b>                | <b>\$ 11,292,095</b> |

**Lake Havasu City  
Expenditures/Expenses by Fund  
Fiscal Year 2019**

| FUND/DEPARTMENT                                 | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2018 | EXPENDITURE/<br>EXPENSE<br>ADJUSTMENTS<br>APPROVED<br>2018 | ACTUAL<br>EXPENDITURES/<br>EXPENSES*<br>2018 | BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2019 |
|---|--|--|--|---|
| <b>GENERAL FUND</b>                             |  |  |  |   |
| <b>General Government</b>                       |  |  |  |   |
| Administrative Services                         | \$ 3,586,482   | \$   | \$ 2,136,163                                 | \$ 3,024,039                                  |
| City Attorney                                   | 852,058  |  | 850,613                                      | 885,987                                       |
| City Clerk                                      | 231,679  |  | 231,476                                      | 332,167                                       |
| City Council                                    | 195,825  |  | 194,763                                      | 208,183                                       |
| City Manager - Admin                            | 346,582  |  | 311,905                                      | 235,101                                       |
| City Manager - Comm Affairs                     | 95,243   |  | 95,243                                       | 94,695  |
| City Manager - HR/Risk Mgt                      | 460,248  |  | 436,928                                      | 481,678                                       |
| Non-Departmental                                | 7,767,001  | 6,700,000  | 14,148,626                                   | 8,708,885                                     |
| <b>Total General Government</b>                 | <b>13,535,118</b>  | <b>6,700,000</b>   | <b>18,405,717</b>                            | <b>13,970,735</b>                             |
| <b>Community Enhancement</b>                    |  |  |  |   |
| Community Investment                            | 2,056,486  |  | 1,810,486                                    | 2,018,681                                     |
| Community Services                              | 4,254,837  |  | 4,246,114                                    | 3,264,642                                     |
| Operations                                      | 5,450,875  | 7,500  | 5,369,516                                    | 5,342,761                                     |
| <b>Total Community Enhancement</b>              | <b>11,762,198</b>  | <b>7,500</b>   | <b>11,426,116</b>                            | <b>10,626,084</b>                             |
| <b>Court</b>                                    | <b>1,898,777</b>   |  | <b>1,858,234</b>                             | <b>1,896,804</b>                              |
| <b>Public Safety</b>                            |  |  |  |   |
| Fire  | 14,700,822   |  | 12,532,068                                   | 19,306,078                                    |
| Police  | 18,043,646   | 15,000   | 15,780,604                                   | 22,766,917                                    |
| <b>Total Public Safety</b>                      | <b>32,744,468</b>  | <b>15,000</b>  | <b>28,312,672</b>                            | <b>42,072,995</b>                             |
| <b>General Fund Labor Attrition</b>             | <b>(257,000)</b>   |  |  | <b>(483,000)</b>                              |
| <b>Contingency</b>                              | <b>500,000</b>   |  |  | <b>500,000</b>                                |
| <b>Total General Fund</b>                       | <b>\$ 60,183,561</b>                                     | <b>\$ 6,722,500</b>  | <b>\$ 60,002,739</b>                         | <b>\$ 68,583,618</b>                          |
| <b>SPECIAL REVENUE FUNDS</b>                    |  |  |  |   |
| <b>Highway User Revenue Fund</b>                |  |  |  |   |
| Operations, Maintenance, Capital                | \$ 8,833,812   | \$   | \$ 4,950,698                                 | \$ 7,945,638                                  |
| Contingency                                     | 92,000   |  |  | 92,000  |
| <b>Total Highway User Revenue Fund</b>          | <b>8,925,812</b>   |  | <b>4,950,698</b>                             | <b>8,037,638</b>                              |
| Improvement Districts #2 & #4                   | 72,894   |  | 70,444                                       | 72,292  |
| Miscellaneous Grant Funds                       | 1,452,890  |  | 831,518                                      | 2,797,255                                     |
| Parks & Rec Memorial Tree Fund                  | 7,500  | (7,500)  |  |   |
| PD Vehicle Towing Fund 28-3511                  | 15,000   | (15,000)   |  |   |
| RICO Fund                                       | 112,000  |  | 112,000                                      | 112,000                                       |
| WALETA Police Academy                           | 778,594  |  | 335,847                                      | 883,315                                       |
| <b>Total Special Revenue Funds</b>              | <b>\$ 11,364,690</b>                                     | <b>\$ (22,500)</b>   | <b>\$ 6,300,507</b>                          | <b>\$ 11,902,500</b>                          |
| <b>CAPITAL PROJECTS FUNDS</b>                   |  |  |  |   |
| Capital Projects Funds                          | \$ 9,392,250   | \$   | \$ 5,558,269                                 | \$ 8,559,311                                  |
| <b>Total Capital Projects Funds</b>             | <b>\$ 9,392,250</b>                                      | <b>\$</b>  | <b>\$ 5,558,269</b>                          | <b>\$ 8,559,311</b>                           |
| <b>ENTERPRISE FUNDS</b>                         |  |  |  |   |
| <b>Airport Fund</b>                             |  |  |  |   |
| Operations, Maintenance, Capital                | \$ 2,872,090   | \$   | \$ 1,755,921                                 | \$ 933,108                                    |
| Contingency                                     | 7,000  |  |  | 7,000   |
| <b>Total Airport Fund</b>                       | <b>2,879,090</b>   |  | <b>1,755,921</b>                             | <b>940,108</b>                                |
| <b>Irrigation &amp; Drainage District</b>       |  |  |  |   |
| Operations, Maintenance, Capital                | 27,976,262   |  | 17,793,196                                   | 21,067,212                                    |
| Contingency                                     | 600,000  |  | 113,750                                      | 620,000                                       |
| <b>Total Irrigation &amp; Drainage District</b> | <b>28,576,262</b>  |  | <b>17,906,946</b>                            | <b>21,687,212</b>                             |
| <b>Refuse Fund</b>                              |  |  |  |   |
| Operations, Maintenance, Capital                | 6,027,000  |  | 5,912,934                                    | 6,377,862                                     |
| Contingency                                     | 50,000   |  |  | 100,000                                       |
| <b>Total Refuse Fund</b>                        | <b>6,077,000</b>   |  | <b>5,912,934</b>                             | <b>6,477,862</b>                              |
| <b>Wastewater Fund</b>                          |  |  |  |   |
| Operations, Maintenance, Capital                | 36,232,408   | (6,700,000)  | 23,939,416                                   | 25,914,992                                    |
| Contingency                                     | 500,000  |  | 113,750                                      | 520,000                                       |
| <b>Total Wastewater Fund</b>                    | <b>\$ 36,732,408</b>                                     | <b>\$ (6,700,000)</b>                                      | <b>\$ 24,053,166</b>                         | <b>\$ 26,434,992</b>                          |
| <b>Total Enterprise Funds</b>                   | <b>\$ 74,264,760</b>                                     | <b>\$ (6,700,000)</b>                                      | <b>\$ 49,628,967</b>                         | <b>\$ 55,540,174</b>                          |
| <b>TOTAL ALL FUNDS</b>                          | <b>\$ 155,205,261</b>                                    | <b>\$</b>  | <b>\$ 121,490,482</b>                        | <b>\$ 144,585,603</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.



**Lake Havasu City  
Expenditures/Expenses by Department  
Fiscal Year 2019**

| DEPARTMENT/FUND                 | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES | EXPENDITURE/<br>EXPENSE<br>ADJUSTMENTS<br>APPROVED | ACTUAL<br>EXPENDITURES/<br>EXPENSES* | BUDGETED<br>EXPENDITURES/<br>EXPENSES |
|---------------------------------|--|--|--------------------------------------|---------------------------------------|
|                                 | 2018   | 2018   | 2018                                 | 2019                                  |
| <b>Administrative Services:</b> |  |  |                                      |                                       |
| General Fund                    | \$ 3,586,482                                     | \$   | \$ 2,136,163                         | \$ 3,024,039                          |
| <b>Department Total</b>         | <b>\$ 3,586,482</b>                              | <b>\$</b>  | <b>\$ 2,136,163</b>                  | <b>\$ 3,024,039</b>                   |
| <b>City Attorney:</b>           |  |  |                                      |                                       |
| General Fund                    | \$ 852,058                                       | \$   | \$ 850,613                           | \$ 885,987                            |
| RICO Fund                       | 22,000   |  | 22,000                               | 22,000                                |
| <b>Department Total</b>         | <b>\$ 874,058</b>                                | <b>\$</b>  | <b>\$ 872,613</b>                    | <b>\$ 907,987</b>                     |
| <b>City Clerk:</b>              |  |  |                                      |                                       |
| General Fund                    | \$ 231,679                                       | \$   | \$ 231,476                           | \$ 332,167                            |
| <b>Department Total</b>         | <b>\$ 231,679</b>                                | <b>\$</b>  | <b>\$ 231,476</b>                    | <b>\$ 332,167</b>                     |
| <b>City Council:</b>            |  |  |                                      |                                       |
| General Fund                    | \$ 195,825                                       | \$   | \$ 194,763                           | \$ 208,183                            |
| <b>Department Total</b>         | <b>\$ 195,825</b>                                | <b>\$</b>  | <b>\$ 194,763</b>                    | <b>\$ 208,183</b>                     |
| <b>City Manager:</b>            |  |  |                                      |                                       |
| General Fund                    | \$ 902,073                                       | \$   | \$ 844,076                           | \$ 811,474                            |
| <b>Department Total</b>         | <b>\$ 902,073</b>                                | <b>\$</b>  | <b>\$ 844,076</b>                    | <b>\$ 811,474</b>                     |
| <b>Community Investment:</b>    |  |  |                                      |                                       |
| Capital Projects Funds          | \$ 9,392,250                                     | \$   | \$ 5,558,269                         | \$ 8,559,311                          |
| General Fund                    | 2,056,486  |  | 1,810,486                            | 2,018,681                             |
| <b>Department Total</b>         | <b>\$ 11,448,736</b>                             | <b>\$</b>  | <b>\$ 7,368,755</b>                  | <b>\$ 10,577,992</b>                  |
| <b>Community Services:</b>      |  |  |                                      |                                       |
| General Fund                    | \$ 4,254,837                                     | \$   | \$ 4,246,114                         | \$ 3,264,642                          |
| <b>Department Total</b>         | <b>\$ 4,254,837</b>                              | <b>\$</b>  | <b>\$ 4,246,114</b>                  | <b>\$ 3,264,642</b>                   |
| <b>Court:</b>                   |  |  |                                      |                                       |
| General Fund                    | \$ 1,898,777                                     | \$   | \$ 1,858,234                         | \$ 1,896,804                          |
| <b>Department Total</b>         | <b>\$ 1,898,777</b>                              | <b>\$</b>  | <b>\$ 1,858,234</b>                  | <b>\$ 1,896,804</b>                   |
| <b>Fire:</b>                    |  |  |                                      |                                       |
| General Fund                    | \$ 14,700,822                                    | \$   | \$ 12,532,068                        | \$ 19,306,078                         |
| <b>Department Total</b>         | <b>\$ 14,700,822</b>                             | <b>\$</b>  | <b>\$ 12,532,068</b>                 | <b>\$ 19,306,078</b>                  |
| <b>Non-Departmental:</b>        |  |  |                                      |                                       |
| General Fund                    | \$ 7,767,001                                     | \$ 6,700,000                                       | \$ 14,148,626                        | \$ 8,708,885                          |
| General Fund Labor Attrition    | (257,000)  |  |                                      | (483,000)                             |
| Miscellaneous Grant Fund        | 1,452,890  |  | 831,518                              | 2,797,255                             |
| <b>Department Total</b>         | <b>\$ 8,962,891</b>                              | <b>\$ 6,700,000</b>                                | <b>\$ 14,980,144</b>                 | <b>\$ 11,023,140</b>                  |
| <b>Operations:</b>              |  |  |                                      |                                       |
| General Fund                    | \$ 5,450,875                                     | \$ 7,500   | \$ 5,369,516                         | \$ 5,342,761                          |
| Airport Fund                    | 2,872,090  |  | 1,755,921                            | 933,108                               |
| Highway User Revenue Fund       | 8,833,812  |  | 4,950,698                            | 7,945,638                             |
| Improvement Districts #2 & #4   | 72,894   |  | 70,444                               | 72,292                                |
| Irrigation & Drainage District  | 27,976,262                                       |  | 17,793,196                           | 21,067,212                            |
| Parks & Rec Memorial Tree       | 7,500  | (7,500)  |                                      |                                       |
| Refuse Fund                     | 6,027,000  |  | 5,912,934                            | 6,377,862                             |
| Wastewater Utility Fund         | 36,232,408                                       | (6,700,000)  | 23,939,416                           | 25,914,992                            |
| <b>Department Total</b>         | <b>\$ 87,472,841</b>                             | <b>\$ (6,700,000)</b>                              | <b>\$ 59,792,125</b>                 | <b>\$ 67,653,865</b>                  |
| <b>Police:</b>                  |  |  |                                      |                                       |
| General Fund                    | \$ 18,043,646                                    | \$ 15,000  | \$ 15,780,604                        | \$ 22,766,917                         |
| PD Vehicle Towing 28-3511       | 15,000   | (15,000)   |                                      |                                       |
| RICO Fund                       | 90,000   |  | 90,000                               | 90,000                                |
| WALETA Academy                  | 778,594  |  | 335,847                              | 883,315                               |
| <b>Department Total</b>         | <b>\$ 18,927,240</b>                             | <b>\$</b>  | <b>\$ 16,206,451</b>                 | <b>\$ 23,740,232</b>                  |
| <b>Contingencies:</b>           |  |  |                                      |                                       |
| Airport Fund                    | \$ 7,000   | \$   | \$                                   | \$ 7,000                              |
| General Fund                    | 500,000  |  |                                      | 500,000                               |
| Highway User Revenue Fund       | 92,000   |  |                                      | 92,000                                |
| Irrigation & Drainage District  | 600,000  |  | 113,750                              | 620,000                               |
| Refuse Fund                     | 50,000   |  |                                      | 100,000                               |
| Wastewater Utility Fund         | 500,000  |  | 113,750                              | 520,000                               |
| <b>Department Total</b>         | <b>\$ 1,749,000</b>                              | <b>\$</b>  | <b>\$ 227,500</b>                    | <b>\$ 1,839,000</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.

**Lake Havasu City  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2019**

| <b>FUND</b>                        | <b>Full-Time<br/>Equivalent (FTE)<br/>2019</b> | <b>Employee Salaries<br/>and Hourly Costs<br/>2019</b> | <b>Retirement Costs<br/>2019</b> | <b>Healthcare Costs<br/>2019</b> | <b>Other Benefit<br/>Costs<br/>2019</b> | <b>Total Estimated<br/>Personnel<br/>Compensation<br/>2019</b> |
|------------------------------------|--|--|----------------------------------|----------------------------------|---|--|
| <b>GENERAL FUND</b>                | 421.6  | \$ 25,425,667  | \$ 8,097,780                     | \$ 4,717,233                     | \$ 3,085,753                            | \$ 41,326,433  |
| <b>SPECIAL REVENUE FUNDS</b>       |  |  |                                  |                                  |   |  |
| Highway User Revenue Fund          | 15.3   | \$ 893,116   | \$ 105,408                       | \$ 176,004                       | \$ 205,554                              | \$ 1,380,082   |
| Miscellaneous Grant Funds          | 2.8  | 364,565  | 45,123                           | 32,314                           | 11,649                                  | 453,651  |
| <b>Total Special Revenue Funds</b> | <b>18.0</b>                                    | <b>\$ 1,257,681</b>                                    | <b>\$ 150,531</b>                | <b>\$ 208,318</b>                | <b>\$ 217,203</b>                       | <b>\$ 1,833,733</b>  |
| <b>ENTERPRISE FUNDS</b>            |  |  |                                  |                                  |   |  |
| Airport Fund                       | 4.0  | \$ 246,776   | \$ 29,120                        | \$ 34,975                        | \$ 39,428                               | \$ 350,299   |
| Irrigation & Drainage District     | 39.5   | 2,165,028  | 251,934                          | 400,927                          | 400,078                                 | 3,217,967  |
| Wastewater Utility Fund            | 29.6   | 1,659,149  | 195,859                          | 378,156                          | 310,169                                 | 2,543,333  |
| <b>Total Enterprise Funds</b>      | <b>73.1</b>                                    | <b>\$ 4,070,953</b>                                    | <b>\$ 476,913</b>                | <b>\$ 814,058</b>                | <b>\$ 749,675</b>                       | <b>\$ 6,111,599</b>  |
| <b>TOTAL ALL FUNDS</b>             | <b>512.7</b>                                   | <b>\$ 30,754,301</b>                                   | <b>\$ 8,725,224</b>              | <b>\$ 5,739,609</b>              | <b>\$ 4,052,631</b>                     | <b>\$ 49,271,765</b>   |