

**OFFICIAL BUDGET FORMS**

**Lake Havasu City**

**Fiscal Year 2017**

**Lake Havasu City**  
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**Fiscal Year 2017**

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**Lake Havasu City  
Summary Schedule of Estimated Revenues and Expenditures/Expenses  
Fiscal Year 2017**

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	47,983,075	11,136,798	236,750	6,547,446	0	106,438,088	1,130,470	173,472,627
2016	Actual Expenditures/Expenses**	E	43,510,710	7,648,419	236,750	3,240,199	0	85,269,781	897,770	140,803,629
2017	Fund Balance/Net Position at July 1***		27,659,969	2,781,074	183,526	9,232,714	0	57,682,110	2,026,895	99,566,288
2017	Primary Property Tax Levy	B	4,338,921					5,670,589		10,009,510
2017	Secondary Property Tax Levy	B		86,700				13,975		100,675
2017	Estimated Revenues Other than Property Taxes	C	40,582,629	9,099,128	694	107,194	0	42,841,747	0	92,631,392
2017	Other Financing Sources	D	17,800,234	336,000	0	0	0	4,762,600	0	22,898,834
2017	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2017	Interfund Transfers In	D	1,967,317	1,478,000	245,000	6,050,814	0	2,210,349	0	11,951,480
2017	Interfund Transfers (Out)	D	5,140,132	189,422	0	33,000	0	4,562,031	2,026,895	11,951,480
2017	Reduction for Amounts Not Available:									
2017	LESS: Amounts for Future Debt Retirement:									0
										0
										0
2017	Total Financial Resources Available		87,208,938	13,591,480	429,220	15,357,722	0	108,619,339	0	225,206,699
2017	Budgeted Expenditures/Expenses	E	50,773,129	10,381,012	239,646	6,878,326	0	76,744,203	0	145,016,316

**EXPENDITURE LIMITATION COMPARISON**

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2016	2017
1. Budgeted expenditures/expenses	\$ 173,472,627	\$ 145,016,316
2. Add/subtract: estimated net reconciling items	(52,557,245)	(47,758,316)
3. Budgeted expenditures/expenses adjusted for reconciling items	120,915,382	97,258,000
4. Less: estimated exclusions	65,399,921	41,738,910
5. Amount subject to the expenditure limitation	\$ 55,515,461	\$ 55,519,090
6. EEC expenditure limitation	\$ 55,515,461	\$ 56,697,287

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

\* 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 2017**

	<b>2016</b>	<b>2017</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>5,935,714</u>	\$ <u>6,133,670</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. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>4,282,670</u>	\$ <u>4,338,921</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>4,282,670</u>	\$ <u>4,338,921</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>4,282,670</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>4,282,670</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>4,282,670</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.7235</u>	<u>0.7000</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.7235</u>	<u>0.7000</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 2017**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2016</b>	<b>ACTUAL REVENUES* 2016</b>	<b>ESTIMATED REVENUES 2017</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 16,649,889	\$ 17,062,257	\$ 18,244,000
Personal Property Tax	87,394	87,394	89,079
<b>Licenses and permits</b>			
Licenses and Permits	1,729,659	1,958,839	2,047,250
<b>Intergovernmental</b>			
Auto Lieu	2,748,424	2,748,424	2,978,000
State Sales Tax	5,018,067	5,018,067	5,048,000
Urban Revenue Sharing	6,324,244	6,324,244	6,561,000
<b>Charges for services</b>			
Charges for Services	1,327,935	1,497,052	1,316,300
<b>Fines and forfeits</b>			
Fines and Forfeitures	1,197,499	1,129,602	1,130,000
<b>Interest on investments</b>			
Investment Earnings	220,697	252,037	265,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary Contributions		90	
<b>Miscellaneous</b>			
Miscellaneous	263,835	242,772	199,000
Grants, IGA's, and Reimbursements	2,630,945	2,639,870	2,705,000
<b>Total General Fund</b>	<b>\$ 38,198,588</b>	<b>\$ 38,960,648</b>	<b>\$ 40,582,629</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 2017**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2016</u>	<u>ACTUAL REVENUES* 2016</u>	<u>ESTIMATED REVENUES 2017</u>
<b>DEBT SERVICE FUNDS</b>			
<u>Debt Service Fund</u>	\$ <u>680</u>	\$ <u>744</u>	\$ <u>694</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ <u>680</u>	\$ <u>744</u>	\$ <u>694</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
<b>Total Debt Service Funds</b>	\$ <u>680</u>	\$ <u>744</u>	\$ <u>694</u>
<b>CAPITAL PROJECTS FUNDS</b>			
<u>Capital Projects Funds</u>	\$ <u>1,911,900</u>	\$ <u>27,842</u>	\$ <u>107,194</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ <u>1,911,900</u>	\$ <u>27,842</u>	\$ <u>107,194</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
<b>Total Capital Projects Funds</b>	\$ <u>1,911,900</u>	\$ <u>27,842</u>	\$ <u>107,194</u>

\* 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 2017**

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
<b>PERMANENT FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____
<b>ENTERPRISE FUNDS</b>			
Airport Fund	\$ 1,183,875	\$ 467,862	\$ 1,541,000
Irrigation & Drainage District Fund	10,959,829	12,779,816	12,730,547
Refuse Fund	5,801,772	5,953,557	6,060,000
Wastewater Utility Fund	24,274,046	23,222,430	22,510,200
	\$ 42,219,522	\$ 42,423,665	\$ 42,841,747
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Enterprise Funds</b>	\$ 42,219,522	\$ 42,423,665	\$ 42,841,747

\* 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 2017**

<b>FUND</b>	<b>OTHER FINANCING 2017</b>		<b>INTERFUND TRANSFERS 2017</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
General Fund	\$ 17,800,234	\$	\$ 1,967,317	\$ 5,140,132
<b>Total General Fund</b>	<b>\$ 17,800,234</b>	<b>\$</b>	<b>\$ 1,967,317</b>	<b>\$ 5,140,132</b>
<b>SPECIAL REVENUE FUNDS</b>				
Court Enhancement Fund	\$	\$	\$	\$ 139,422
Fill the Gap Fund				20,000
JCEF				30,000
Highway User Revenue Fund	336,000		1,478,000	
<b>Total Special Revenue Funds</b>	<b>\$ 336,000</b>	<b>\$</b>	<b>\$ 1,478,000</b>	<b>\$ 189,422</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$	\$	\$ 245,000	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 245,000</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Project Funds	\$	\$	\$ 6,050,814	\$ 33,000
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 6,050,814</b>	<b>\$ 33,000</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Airport Fund	\$ 90,000	\$	\$ 411,349	\$
Irrigation & Drainage Fund	1,051,000		456,000	3,113,000
Refuse Fund				1,384,031
Wastewater Fund	3,621,600		1,343,000	65,000
<b>Total Enterprise Funds</b>	<b>\$ 4,762,600</b>	<b>\$</b>	<b>\$ 2,210,349</b>	<b>\$ 4,562,031</b>
<b>INTERNAL SERVICE FUNDS</b>				
Vehicle / Equip Replacement Fund	\$	\$	\$	\$ 2,026,895
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,026,895</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 22,898,834</b>	<b>\$</b>	<b>\$ 11,951,480</b>	<b>\$ 11,951,480</b>

**Lake Havasu City  
Expenditures/Expenses by Fund  
Fiscal Year 2017**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
<b>GENERAL FUND</b>				
Administrative Services	\$ 3,329,148	\$ (59,803)	\$ 3,086,926	\$ 4,701,286
City Attorney	1,118,430		895,946	987,887
City Clerk	294,571		284,332	559,056
City Council	231,875		225,007	235,779
City Manager	1,453,763	(123,063)	1,083,443	1,200,423
Community Investment	1,533,117	792,256	2,117,714	2,991,202
Community Services	3,609,654	55,181	3,564,918	3,680,031
Contingency	750,000			
Court	1,828,400		1,631,462	1,893,863
Fire	12,250,827	115,500	12,019,867	12,082,124
Intercost Allocation	(4,087,790)		(4,324,097)	(4,706,656)
Non-Departmental	2,916,923		2,670,840	4,778,205
Operations	6,972,741	(11,989)	6,343,794	6,868,409
Police	14,763,334	250,000	13,910,558	15,501,520
<b>Total General Fund</b>	<b>\$ 46,964,993</b>	<b>\$ 1,018,082</b>	<b>\$ 43,510,710</b>	<b>\$ 50,773,129</b>
<b>SPECIAL REVENUE FUNDS</b>				
Court Enhancement Fund	\$ 56,321	\$	\$ 47,909	\$
Highway User Revenue Fund	5,433,309	149,418	5,373,921	6,261,747
Improvement Districts #2 & #4	87,079		83,175	87,810
Miscellaneous Grant Funds	3,243,618	(960,500)	1,118,773	3,389,135
Metropolitan Planning Fund	457,801	300,000	584,661	
Parks & Rec Memorial Tree Fund	10,000		8,000	10,000
PD Vehicle Towing Fund 28-3511	15,325		15,325	15,325
RICO Fund	93,000		93,000	93,000
Tourism/Economic Development	1,875,000			
WALETA Police Academy	376,427		323,655	523,995
<b>Total Special Revenue Funds</b>	<b>\$ 11,647,880</b>	<b>\$ (511,082)</b>	<b>\$ 7,648,419</b>	<b>\$ 10,381,012</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Funds	\$ 236,750	\$	\$ 236,750	\$ 239,646
<b>Total Debt Service Funds</b>	<b>\$ 236,750</b>	<b>\$</b>	<b>\$ 236,750</b>	<b>\$ 239,646</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Projects Funds	\$ 10,487,546	\$ (3,940,100)	\$ 3,240,199	\$ 6,878,326
<b>Total Capital Projects Funds</b>	<b>\$ 10,487,546</b>	<b>\$ (3,940,100)</b>	<b>\$ 3,240,199</b>	<b>\$ 6,878,326</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Airport Fund	\$ 2,431,186	\$	\$ 1,552,117	\$ 2,817,870
Irrigation & Drainage Fund	23,478,113	3,959,766	14,990,241	30,170,380
Refuse Fund	5,361,449	200,000	5,469,939	5,559,074
Wastewater Fund	316,211,378	(245,203,804)	63,257,484	38,196,879
<b>Total Enterprise Funds</b>	<b>\$ 347,482,126</b>	<b>\$ (241,044,038)</b>	<b>\$ 85,269,781</b>	<b>\$ 76,744,203</b>
<b>INTERNAL SERVICE FUNDS</b>				
Facilities Maintenance Fund	\$ 726,666	\$ (726,666)	\$	\$
Veh / Equip Replacement Fund	1,130,470		897,770	
<b>Total Internal Service Funds</b>	<b>\$ 1,857,136</b>	<b>\$ (726,666)</b>	<b>\$ 897,770</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 418,676,431</b>	<b>\$ (245,203,804)</b>	<b>\$ 140,803,629</b>	<b>\$ 145,016,316</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 2017**

DEPARTMENT/FUND	ADOPTED	EXPENDITURE/	ACTUAL	BUDGETED
	BUDGETED	EXPENSE	EXPENDITURES/	EXPENDITURES/
	EXPENSES/	ADJUSTMENTS	EXPENSES*	EXPENSES
	2016	2016	2016	2017
<b>Administrative Services:</b>				
General Fund	\$ 3,329,148	\$ (59,803)	\$ 3,086,926	\$ 4,701,286
Miscellaneous Grant Fund	1,427,612	(200,000)	861,112	**
<b>Department Total</b>	<b>\$ 4,756,760</b>	<b>\$ (259,803)</b>	<b>\$ 3,948,038</b>	<b>\$ 4,701,286</b>
<b>City Attorney:</b>				
General Fund	\$ 1,118,430		\$ 895,946	\$ 987,887
Miscellaneous Grant Fund	16,851		15,392	**
RICO Fund	5,000		5,000	5,000
<b>Department Total</b>	<b>\$ 1,140,281</b>	<b>\$</b>	<b>\$ 916,338</b>	<b>\$ 992,887</b>
<b>City Clerk:</b>				
General Fund	\$ 294,571		\$ 284,332	\$ 559,056
<b>Department Total</b>	<b>\$ 294,571</b>	<b>\$</b>	<b>\$ 284,332</b>	<b>\$ 559,056</b>
<b>City Council:</b>				
General Fund	\$ 231,875		\$ 225,007	\$ 235,779
<b>Department Total</b>	<b>\$ 231,875</b>	<b>\$</b>	<b>\$ 225,007</b>	<b>\$ 235,779</b>
<b>City Manager:</b>				
General Fund	\$ 1,453,763	\$ (123,063)	\$ 1,083,443	\$ 1,200,423
<b>Department Total</b>	<b>\$ 1,453,763</b>	<b>\$ (123,063)</b>	<b>\$ 1,083,443</b>	<b>\$ 1,200,423</b>
<b>Community Investment:</b>				
Capital Projects Funds	\$ 10,487,546	\$ (3,940,100)	\$ 3,240,199	\$ 6,878,326
General Fund	1,533,117	792,256	2,117,714	2,991,202
<b>Department Total</b>	<b>\$ 12,020,663</b>	<b>\$ (3,147,844)</b>	<b>\$ 5,357,913</b>	<b>\$ 9,869,528</b>
<b>Community Services:</b>				
General Fund	\$ 3,609,654	\$ 55,181	\$ 3,564,918	\$ 3,680,031
<b>Department Total</b>	<b>\$ 3,609,654</b>	<b>\$ 55,181</b>	<b>\$ 3,564,918</b>	<b>\$ 3,680,031</b>
<b>Court:</b>				
General Fund	\$ 1,828,400		\$ 1,631,462	\$ 1,893,863
Court Enhancement Fund	56,321		47,909	
<b>Department Total</b>	<b>\$ 1,884,721</b>	<b>\$</b>	<b>\$ 1,679,371</b>	<b>\$ 1,893,863</b>
<b>Fire:</b>				
General Fund	\$ 12,250,827	\$ 115,500	\$ 12,019,867	\$ 12,082,124
Miscellaneous Grant Fund	186,000	(115,500)		**
<b>Department Total</b>	<b>\$ 12,436,827</b>	<b>\$</b>	<b>\$ 12,019,867</b>	<b>\$ 12,082,124</b>
<b>Havasu Mobility:</b>				
General Fund	\$ 340,904		\$ 241,377	\$
Miscellaneous Grant Fund	42,465			**
<b>Department Total</b>	<b>\$ 383,369</b>	<b>\$</b>	<b>\$ 241,377</b>	<b>\$</b>
<b>Non-Departmental:</b>				
General Fund	\$ 2,916,923		\$ 2,670,840	\$ 4,028,205
General Fund Intercost Allocation	(4,087,790)		(4,324,097)	(4,706,656)
Debt Service Fund	236,750		236,750	239,646
Tourism/Economic Development	1,875,000			
Miscellaneous Grant Fund	350,000	(345,000)		3,389,135
<b>Department Total</b>	<b>\$ 1,290,883</b>	<b>\$ (345,000)</b>	<b>\$ (1,416,507)</b>	<b>\$ 2,950,330</b>
<b>Operations:</b>				
General Fund	\$ 6,631,837	\$ (11,989)	\$ 6,102,417	\$ 6,868,409
Airport Fund	2,431,186		1,552,117	2,817,870
Facilities Maintenance Fund	726,666	(726,666)		
Highway User Revenue Fund	5,341,309	149,418	5,373,921	6,169,747
Improvement Districts #2 & #4	87,079		83,175	87,810
Irrigation & Drainage District	23,203,113	3,959,766	14,990,241	29,895,380
Metropolitan Planning Fund	457,801	300,000	584,661	
Miscellaneous Grant Fund	723,657	(300,000)		
Parks & Rec Memorial Tree	10,000		8,000	10,000
Refuse Fund	5,354,449	200,000	5,469,939	5,552,074
Veh/Equip Replacement Fund	1,130,470		897,770	
Wastewater Utility Fund	315,856,378	(245,203,804)	63,257,484	37,841,879
<b>Department Total</b>	<b>\$ 361,953,945</b>	<b>\$ (241,633,275)</b>	<b>\$ 98,319,725</b>	<b>\$ 89,243,169</b>
<b>Police:</b>				
General Fund	\$ 14,763,334	\$ 250,000	\$ 13,910,558	\$ 15,501,520
Miscellaneous Grant Fund	497,033		242,269	**
PD Vehicle Towing 28-3511	15,325		15,325	15,325
RICO Fund	88,000		88,000	88,000
WALETA Academy	376,427		323,655	523,995
<b>Department Total</b>	<b>\$ 15,740,119</b>	<b>\$ 250,000</b>	<b>\$ 14,579,807</b>	<b>\$ 16,128,840</b>
<b>Contingencies:</b>				
General Fund	\$ 750,000			\$ 750,000
Highway User Revenue Fund	92,000			92,000
Irrigation & Drainage District	275,000			275,000
Refuse Fund	7,000			7,000
Wastewater Utility Fund	355,000			355,000
<b>Department Total</b>	<b>\$ 1,479,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,479,000</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.

\*\* The Miscellaneous Grant Fund is no longer being split out by Department.

**Lake Havasu City  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2017**

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
<b>GENERAL FUND</b>	435.6	\$ 24,216,882	\$ 5,858,238	\$ 4,387,327	\$ 3,101,776	\$ 37,564,223
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue Fund	16.5	\$ 890,501	\$ 103,856	\$ 173,657	\$ 197,639	\$ 1,365,653
Miscellaneous Grant Funds	2.2	167,000	33,040	21,030	9,373	230,443
<b>Total Special Revenue Funds</b>	<b>18.7</b>	<b>\$ 1,057,501</b>	<b>\$ 136,896</b>	<b>\$ 194,687</b>	<b>\$ 207,012</b>	<b>\$ 1,596,096</b>
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Airport Fund	2.5	\$ 150,811	\$ 17,543	\$ 22,748	\$ 25,221	\$ 216,323
Irrigation & Drainage Fund	42.3	2,156,591	251,249	410,578	395,744	3,214,162
Wastewater Utility Fund	30.0	1,689,230	196,991	366,316	341,818	2,594,355
<b>Total Enterprise Funds</b>	<b>74.8</b>	<b>\$ 3,996,632</b>	<b>\$ 465,783</b>	<b>\$ 799,642</b>	<b>\$ 762,783</b>	<b>\$ 6,024,840</b>
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>529.1</b>	<b>\$ 29,271,015</b>	<b>\$ 6,460,917</b>	<b>\$ 5,381,656</b>	<b>\$ 4,071,571</b>	<b>\$ 45,185,159</b>