

**OFFICIAL BUDGET FORMS**

**Lake Havasu City**

**Fiscal Year 2018**

**Lake Havasu City**  
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**Lake Havasu City  
Summary Schedule of Estimated Revenues and Expenditures/Expenses  
Fiscal Year 2018**

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	50,773,129	10,381,012	239,646	6,878,326	76,744,203	0	145,016,316
2017	Actual Expenditures/Expenses**	E	51,300,342	6,978,597	239,646	5,284,741	59,293,578	0	123,096,904
2018	Fund Balance/Net Position at July 1***		37,433,000	4,470,000	0	846,000	52,844,000	0	95,593,000
2018	Primary Property Tax Levy	B	4,405,892				5,671,251		10,077,143
2018	Secondary Property Tax Levy	B		73,003			13,313		86,316
2018	Estimated Revenues Other than Property Taxes	C	45,358,000	7,748,696	0	2,550	44,960,816	0	98,070,062
2018	Other Financing Sources	D	28,051,000	0	0	0	751,000	0	28,802,000
2018	Other Financing (Uses)	D	0	0	0	0	0	0	0
2018	Interfund Transfers In	D	1,617,452	1,350,000	0	8,785,750	1,337,000	0	13,090,202
2018	Interfund Transfers (Out)	D	7,102,000	93,452	0	0	5,894,750	0	13,090,202
2018	Reduction for Amounts Not Available:								
LESS:	Amounts for Future Debt Retirement:								0
									0
									0
									0
2018	Total Financial Resources Available		109,763,344	13,548,247	0	9,634,300	99,682,630	0	232,628,521
2018	Budgeted Expenditures/Expenses	E	60,183,561	11,364,690	0	9,392,250	74,264,760	0	155,205,261

**EXPENDITURE LIMITATION COMPARISON**

	2017	2018
1. Budgeted expenditures/expenses	\$ 145,016,316	\$ 155,205,261
2. Add/subtract: estimated net reconciling items	(47,758,316)	(39,860,000)
3. Budgeted expenditures/expenses adjusted for reconciling items	97,258,000	115,345,261
4. Less: estimated exclusions	41,738,910	65,709,425
5. Amount subject to the expenditure limitation	\$ 55,519,090	\$ 49,635,836
6. EEC expenditure limitation	\$ 56,697,287	\$ 57,662,540

\* 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 2018**

	<b>2017</b>	<b>2018</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>6,133,670</u>	\$ <u>6,353,718</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>4,338,691</u>	\$ <u>4,405,892</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>4,338,691</u>	\$ <u>4,405,892</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>4,338,691</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>4,338,691</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>4,338,691</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.7000</u>	<u>0.6718</u>
(2) Secondary property tax rate	<u>          </u>	<u>          </u>
(3) Total city/town tax rate	<u>0.7000</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 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 18,244,000	\$ 21,400,000	\$ 22,472,000
Personal Property Tax	89,079	37,000	35,000
<b>Licenses and permits</b>			
Licenses and Permits	2,047,250	2,079,000	1,978,000
<b>Intergovernmental</b>			
Auto Lieu	2,978,000	3,000,000	3,236,000
State Sales Tax	5,048,000	5,048,000	5,040,000
Urban Revenue Sharing	6,561,000	6,561,000	6,656,000
<b>Charges for services</b>			
Charges for Services	1,316,300	1,324,000	1,265,000
<b>Fines and forfeits</b>			
Fines and Forfeitures	1,130,000	1,279,000	1,298,000
<b>Interest on investments</b>			
Investment Earnings	265,000	312,000	376,000
<b>Contributions</b>			
Voluntary Contributions		1,800	
<b>Miscellaneous</b>			
Miscellaneous	199,000	479,200	352,000
Grants, IGA's, and Reimbursements	2,705,000	2,722,000	2,650,000
<b>Total General Fund</b>	<b>\$ 40,582,629</b>	<b>\$ 44,243,000</b>	<b>\$ 45,358,000</b>
<b>SPECIAL REVENUE FUNDS</b>			
Grant Funds	\$ 3,389,135	\$ 848,980	\$ 1,452,890
Highway User Revenue Fund	4,981,500	5,015,111	5,324,600
Improvement Districts #2 & #4	60	1,334	346
	<b>\$ 8,370,695</b>	<b>\$ 5,865,425</b>	<b>\$ 6,777,836</b>
Court Enhancement Fund	\$ 39,653	\$ 47,750	45,300
Fill the Gap Fund	10,929	11,600	12,019
JCEF Fund	20,512	20,942	21,516
Parks & Recreation Memorial Tree Trust	4,417	7,250	7,000
	<b>\$ 75,511</b>	<b>\$ 87,542</b>	<b>\$ 85,835</b>
PD Vehicle Towing Fund 28-3511	\$ 14,125	\$ 14,355	\$ 14,725
RICO Fund	93,000	78,580	90,000
WALETA Academy Fund	545,797	627,521	780,300
	<b>\$ 652,922</b>	<b>\$ 720,456</b>	<b>\$ 885,025</b>
<b>Total Special Revenue Funds</b>	<b>\$ 9,099,128</b>	<b>\$ 6,673,423</b>	<b>\$ 7,748,696</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 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>DEBT SERVICE FUNDS</b>			
Debt Service Fund	\$ 694	\$ 535	\$
<b>Total Debt Service Funds</b>	<b>\$ 694</b>	<b>\$ 535</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>			
Capital Projects Funds	\$ 107,194	\$ 19,140	\$ 2,550
<b>Total Capital Projects Funds</b>	<b>\$ 107,194</b>	<b>\$ 19,140</b>	<b>\$ 2,550</b>
<b>ENTERPRISE FUNDS</b>			
Airport Fund	\$ 1,541,000	\$ 1,810,000	\$ 1,717,000
Irrigation & Drainage District Fund	12,730,547	13,156,000	13,400,816
Refuse Fund	6,060,000	6,132,000	6,460,000
Wastewater Utility Fund	22,510,200	23,354,000	23,383,000
	<b>\$ 42,841,747</b>	<b>\$ 44,452,000</b>	<b>\$ 44,960,816</b>
<b>Total Enterprise Funds</b>	<b>\$ 42,841,747</b>	<b>\$ 44,452,000</b>	<b>\$ 44,960,816</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 92,631,392</b>	<b>\$ 95,388,098</b>	<b>\$ 98,070,062</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**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2018**

<b>FUND</b>	<b>OTHER FINANCING 2018</b>		<b>INTERFUND TRANSFERS 2018</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
General Fund	\$ 28,051,000	\$	\$ 1,617,452	7,102,000
<b>Total General Fund</b>	<b>\$ 28,051,000</b>	<b>\$</b>	<b>\$ 1,617,452</b>	<b>\$ 7,102,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Court Enhancement Fund	\$	\$	\$	72,252
Fill the Gap Fund				12,500
JCEF				8,700
Highway User Revenue Fund			1,350,000	
<b>Total Special Revenue Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,350,000</b>	<b>\$ 93,452</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Project Funds	\$	\$	\$ 8,785,750	\$
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 8,785,750</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Airport Fund	\$	\$	\$ 337,000	\$
Irrigation & Drainage Fund	751,000			3,085,000
Refuse Fund				2,220,750
Wastewater Fund			1,000,000	589,000
<b>Total Enterprise Funds</b>	<b>\$ 751,000</b>	<b>\$</b>	<b>\$ 1,337,000</b>	<b>\$ 5,894,750</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 28,802,000</b>	<b>\$</b>	<b>\$ 13,090,202</b>	<b>\$ 13,090,202</b>

**Lake Havasu City  
Expenditures/Expenses by Fund  
Fiscal Year 2018**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2017</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2018</b>
<b>GENERAL FUND</b>				
Administrative Services	\$ 4,701,286	\$	\$ 2,662,763	\$ 3,586,482
City Attorney	987,887		764,694	852,058
City Clerk	559,056		278,286	231,679
City Council	235,779		132,527	195,825
City Manager	1,200,423		694,190	902,073
Community Investment	2,991,202		1,862,168	2,056,486
Community Services	3,680,031		3,470,428	4,254,837
Court	1,893,863		1,720,253	1,898,777
Fire	12,082,124		11,927,003	14,700,822
Intercost Allocation	(4,706,656)			(257,000)
Non-Departmental	4,778,205		7,693,705	8,267,001
Operations	6,868,409		4,953,133	5,450,875
Police	15,501,520		15,141,192	18,043,646
<b>Total General Fund</b>	<b>\$ 50,773,129</b>	<b>\$</b>	<b>\$ 51,300,342</b>	<b>\$ 60,183,561</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$ 6,261,747	\$	\$ 5,469,879	\$ 8,925,812
Improvement Districts #2 & #4	87,810		83,608	72,894
Miscellaneous Grant Funds	3,389,135		848,980	1,452,890
Parks & Rec Memorial Tree Fund	10,000		6,764	7,500
PD Vehicle Towing Fund 28-3511	15,325		12,038	15,000
RICO Fund	93,000		90,481	112,000
WALETA Police Academy	523,995		466,847	778,594
<b>Total Special Revenue Funds</b>	<b>\$ 10,381,012</b>	<b>\$</b>	<b>\$ 6,978,597</b>	<b>\$ 11,364,690</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Funds	\$ 239,646	\$	\$ 239,646	\$
<b>Total Debt Service Funds</b>	<b>\$ 239,646</b>	<b>\$</b>	<b>\$ 239,646</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Projects Funds	\$ 6,878,326	\$	\$ 5,284,741	\$ 9,392,250
<b>Total Capital Projects Funds</b>	<b>\$ 6,878,326</b>	<b>\$</b>	<b>\$ 5,284,741</b>	<b>\$ 9,392,250</b>
<b>ENTERPRISE FUNDS</b>				
Airport Fund	\$ 2,817,870	\$	\$ 1,526,187	\$ 2,879,090
Irrigation & Drainage Fund	30,170,380		18,419,653	28,576,262
Refuse Fund	5,559,074		5,653,574	6,077,000
Wastewater Fund	38,196,879		33,694,164	36,732,408
<b>Total Enterprise Funds</b>	<b>\$ 76,744,203</b>	<b>\$</b>	<b>\$ 59,293,578</b>	<b>\$ 74,264,760</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 145,016,316</b>	<b>\$</b>	<b>\$ 123,096,904</b>	<b>\$ 155,205,261</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 2018**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2017	2017	2017	2018
<b>Administrative Services:</b>				
General Fund	\$ 4,701,286	\$	\$ 2,662,763	\$ 3,586,482
<b>Department Total</b>	<b>\$ 4,701,286</b>	<b>\$</b>	<b>\$ 2,662,763</b>	<b>\$ 3,586,482</b>
<b>City Attorney:</b>				
General Fund	\$ 987,887	\$	\$ 764,694	\$ 852,058
RICO Fund	5,000		20,481	22,000
<b>Department Total</b>	<b>\$ 992,887</b>	<b>\$</b>	<b>\$ 785,175</b>	<b>\$ 874,058</b>
<b>City Clerk:</b>				
General Fund	\$ 559,056	\$	\$ 278,286	\$ 231,679
<b>Department Total</b>	<b>\$ 559,056</b>	<b>\$</b>	<b>\$ 278,286</b>	<b>\$ 231,679</b>
<b>City Council:</b>				
General Fund	\$ 235,779	\$	\$ 132,527	\$ 195,825
<b>Department Total</b>	<b>\$ 235,779</b>	<b>\$</b>	<b>\$ 132,527</b>	<b>\$ 195,825</b>
<b>City Manager:</b>				
General Fund	\$ 1,200,423	\$	\$ 694,190	\$ 902,073
<b>Department Total</b>	<b>\$ 1,200,423</b>	<b>\$</b>	<b>\$ 694,190</b>	<b>\$ 902,073</b>
<b>Community Investment:</b>				
Capital Projects Funds	\$ 6,878,326	\$	\$ 5,284,741	\$ 9,392,250
General Fund	2,991,202		1,862,168	2,056,486
<b>Department Total</b>	<b>\$ 9,869,528</b>	<b>\$</b>	<b>\$ 7,146,909</b>	<b>\$ 11,448,736</b>
<b>Community Services:</b>				
General Fund	\$ 3,680,031	\$	\$ 3,470,428	\$ 4,254,837
<b>Department Total</b>	<b>\$ 3,680,031</b>	<b>\$</b>	<b>\$ 3,470,428</b>	<b>\$ 4,254,837</b>
<b>Court:</b>				
General Fund	\$ 1,893,863	\$	\$ 1,720,253	\$ 1,898,777
<b>Department Total</b>	<b>\$ 1,893,863</b>	<b>\$</b>	<b>\$ 1,720,253</b>	<b>\$ 1,898,777</b>
<b>Fire:</b>				
General Fund	\$ 12,082,124	\$	\$ 11,927,003	\$ 14,700,822
<b>Department Total</b>	<b>\$ 12,082,124</b>	<b>\$</b>	<b>\$ 11,927,003</b>	<b>\$ 14,700,822</b>
<b>Non-Departmental:</b>				
General Fund	\$ 4,028,205	\$	\$ 7,260,705	\$ 7,767,001
General Fund Intercost Allocation	(4,706,656)			(257,000)
Debt Service Fund	239,646		239,646	
Miscellaneous Grant Fund	3,389,135		848,980	1,452,890
<b>Department Total</b>	<b>\$ 2,950,330</b>	<b>\$</b>	<b>\$ 8,349,331</b>	<b>\$ 8,962,891</b>
<b>Operations:</b>				
General Fund	\$ 6,868,409	\$	\$ 4,953,133	\$ 5,450,875
Airport Fund	2,817,870		1,526,187	2,872,090
Highway User Revenue Fund	6,169,747		5,469,879	8,833,812
Improvement Districts #2 & #4	87,810		83,608	72,894
Irrigation & Drainage District	29,895,380		18,383,153	27,976,262
Parks & Rec Memorial Tree	10,000		6,764	7,500
Refuse Fund	5,552,074		5,653,574	6,027,000
Wastewater Utility Fund	37,841,879		33,657,664	36,232,408
<b>Department Total</b>	<b>\$ 89,243,169</b>	<b>\$</b>	<b>\$ 69,733,962</b>	<b>\$ 87,472,841</b>
<b>Police:</b>				
General Fund	\$ 15,501,520	\$	\$ 15,141,192	\$ 18,043,646
PD Vehicle Towing 28-3511	15,325		12,038	15,000
RICO Fund	88,000		70,000	90,000
WALETA Academy	523,995		466,847	778,594
<b>Department Total</b>	<b>\$ 16,128,840</b>	<b>\$</b>	<b>\$ 15,690,077</b>	<b>\$ 18,927,240</b>
<b>Contingencies:</b>				
Airport Fund	\$	\$	\$	\$ 7,000
General Fund	750,000		433,000	500,000
Highway User Revenue Fund	92,000			92,000
Irrigation & Drainage District	275,000		36,500	600,000
Refuse Fund	7,000			50,000
Wastewater Utility Fund	355,000		36,500	500,000
<b>Department Total</b>	<b>\$ 1,479,000</b>	<b>\$</b>	<b>\$ 506,000</b>	<b>\$ 1,749,000</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 2018**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2018</b>	<b>Employee Salaries and Hourly Costs 2018</b>	<b>Retirement Costs 2018</b>	<b>Healthcare Costs 2018</b>	<b>Other Benefit Costs 2018</b>	<b>Total Estimated Personnel Compensation 2018</b>
<b>GENERAL FUND</b>	426.5	\$ 25,312,208	\$ 7,733,018	\$ 4,554,334	\$ 2,765,189	\$ 40,364,749
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue Fund	15.3	\$ 887,915	\$ 111,497	\$ 168,678	\$ 214,364	\$ 1,382,454
Miscellaneous Grant Funds	2.3	233,189	42,090	19,457	9,415	304,151
<b>Total Special Revenue Funds</b>	<b>17.6</b>	<b>\$ 1,121,104</b>	<b>\$ 153,587</b>	<b>\$ 188,135</b>	<b>\$ 223,779</b>	<b>\$ 1,686,605</b>
<b>ENTERPRISE FUNDS</b>						
Airport Fund	2.0	\$ 141,007	\$ 16,939	\$ 19,824	\$ 18,212	\$ 195,982
Irrigation & Drainage Fund	41.3	2,264,547	266,587	438,438	311,447	3,281,019
Wastewater Utility Fund	29.5	1,707,801	201,201	386,654	235,354	2,531,010
<b>Total Enterprise Funds</b>	<b>72.8</b>	<b>\$ 4,113,355</b>	<b>\$ 484,727</b>	<b>\$ 844,916</b>	<b>\$ 565,013</b>	<b>\$ 6,008,011</b>
<b>TOTAL ALL FUNDS</b>	<b>516.9</b>	<b>\$ 30,546,667</b>	<b>\$ 8,371,332</b>	<b>\$ 5,587,385</b>	<b>\$ 3,553,981</b>	<b>\$ 48,059,365</b>