

OFFICIAL BUDGET FORMS

Lake Havasu City

Fiscal Year 2019

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

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	66,883,561	11,364,690	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**

	2018	2019
1. Maximum allowable primary property tax levy. 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 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	\$ <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) Current 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) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ _____	
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	<u> </u>	<u> </u>
(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 REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 22,472,000	\$ 22,955,000	\$ 24,034,000
Personal Property Tax	35,000	50,000	35,000
Licenses and permits			
Licenses and Permits	1,978,000	2,486,000	2,644,000
Intergovernmental			
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
Charges for services			
Charges for Services	1,265,000	1,319,000	1,343,200
Fines and forfeits			
Fines and Forfeitures	1,298,000	1,173,000	1,196,000
Interest on investments			
Investment Earnings	376,000	369,000	415,000
Contributions			
Voluntary Contributions		8,000	7,250
Miscellaneous			
Miscellaneous	352,000	402,000	411,000
Grants, IGA's, and Reimbursements	2,650,000	2,448,000	2,454,000
Total General Fund	\$ 45,358,000	\$ 46,142,000	\$ 47,988,450
SPECIAL REVENUE FUNDS			
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
	\$ 6,777,836	\$ 6,173,300	\$ 7,810,137
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		
	\$ 85,835	\$ 67,000	\$ 73,585
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
	\$ 885,025	\$ 397,000	\$ 709,535
Total Special Revenue Funds	\$ 7,748,696	\$ 6,637,300	\$ 8,593,257

* 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**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
DEBT SERVICE FUNDS			
Debt Service Fund	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
CAPITAL PROJECTS FUNDS			
Capital Projects Funds	\$ 2,550	\$ 215,000	\$ 294,120
Total Capital Projects Funds	\$ 2,550	\$ 215,000	\$ 294,120
ENTERPRISE FUNDS			
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
Total Enterprise Funds	\$ 44,960,816	\$ 45,395,000	\$ 44,720,927
TOTAL ALL FUNDS	\$ 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

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

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
General Government				
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
Total General Government	13,535,118	6,700,000	18,405,717	13,970,735
Community Enhancement				
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		5,369,516	5,342,761
Total Community Enhancement	11,762,198		11,426,116	10,626,084
Court	1,898,777		1,858,234	1,896,804
Public Safety				
Fire	14,700,822		12,532,068	19,306,078
Police	18,043,646		15,780,604	22,766,917
Total Public Safety	32,744,468		28,312,672	42,072,995
General Fund Labor Attrition	(257,000)			(483,000)
Contingency	500,000			500,000
Total General Fund	\$ 60,183,561	\$ 6,700,000	\$ 60,002,739	\$ 68,583,618
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Operations, Maintenance, Capital	\$ 8,833,812	\$	\$ 4,950,698	\$ 7,945,638
Contingency	92,000			92,000
Total Highway User Revenue Fund	8,925,812		4,950,698	8,037,638
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			
PD Vehicle Towing Fund 28-3511	15,000			
RICO Fund	112,000		112,000	112,000
WALETA Police Academy	778,594		335,847	883,315
Total Special Revenue Funds	\$ 11,364,690	\$	\$ 6,300,507	\$ 11,902,500
CAPITAL PROJECTS FUNDS				
Capital Projects Funds	\$ 9,392,250	\$	\$ 5,558,269	\$ 8,559,311
Total Capital Projects Funds	\$ 9,392,250	\$	\$ 5,558,269	\$ 8,559,311
ENTERPRISE FUNDS				
Airport Fund				
Operations, Maintenance, Capital	\$ 2,872,090	\$	\$ 1,755,921	\$ 933,108
Contingency	7,000			7,000
Total Airport Fund	2,879,090		1,755,921	940,108
Irrigation & Drainage District				
Operations, Maintenance, Capital	27,976,262		17,793,196	21,067,212
Contingency	600,000		113,750	620,000
Total Irrigation & Drainage District	28,576,262		17,906,946	21,687,212
Refuse Fund				
Operations, Maintenance, Capital	6,027,000		5,912,934	6,377,862
Contingency	50,000			100,000
Total Refuse Fund	6,077,000		5,912,934	6,477,862
Wastewater Fund				
Operations, Maintenance, Capital	36,232,408	(6,700,000)	23,939,416	25,914,992
Contingency	500,000		113,750	520,000
Total Wastewater Fund	\$ 36,732,408	\$ (6,700,000)	\$ 24,053,166	\$ 26,434,992
Total Enterprise Funds	\$ 74,264,760	\$ (6,700,000)	\$ 49,628,967	\$ 55,540,174
TOTAL ALL FUNDS	\$ 155,205,261	\$	\$ 121,490,482	\$ 144,585,603

* 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 BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2018	2018	2018	2019
Administrative Services:				
General Fund	\$ 3,586,482	\$	\$ 2,136,163	\$ 3,024,039
Department Total	\$ 3,586,482	\$	\$ 2,136,163	\$ 3,024,039
City Attorney:				
General Fund	\$ 852,058	\$	\$ 850,613	\$ 885,987
RICO Fund	22,000		22,000	22,000
Department Total	\$ 874,058	\$	\$ 872,613	\$ 907,987
City Clerk:				
General Fund	\$ 231,679	\$	\$ 231,476	\$ 332,167
Department Total	\$ 231,679	\$	\$ 231,476	\$ 332,167
City Council:				
General Fund	\$ 195,825	\$	\$ 194,763	\$ 208,183
Department Total	\$ 195,825	\$	\$ 194,763	\$ 208,183
City Manager:				
General Fund	\$ 902,073	\$	\$ 844,076	\$ 811,474
Department Total	\$ 902,073	\$	\$ 844,076	\$ 811,474
Community Investment:				
Capital Projects Funds	\$ 9,392,250	\$	\$ 5,558,269	\$ 8,559,311
General Fund	2,056,486		1,810,486	2,018,681
Department Total	\$ 11,448,736	\$	\$ 7,368,755	\$ 10,577,992
Community Services:				
General Fund	\$ 4,254,837	\$	\$ 4,246,114	\$ 3,264,642
Department Total	\$ 4,254,837	\$	\$ 4,246,114	\$ 3,264,642
Court:				
General Fund	\$ 1,898,777	\$	\$ 1,858,234	\$ 1,896,804
Department Total	\$ 1,898,777	\$	\$ 1,858,234	\$ 1,896,804
Fire:				
General Fund	\$ 14,700,822	\$	\$ 12,532,068	\$ 19,306,078
Department Total	\$ 14,700,822	\$	\$ 12,532,068	\$ 19,306,078
Non-Departmental:				
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
Department Total	\$ 8,962,891	\$ 6,700,000	\$ 14,980,144	\$ 11,023,140
Operations:				
General Fund	\$ 5,450,875	\$	\$ 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			
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
Department Total	\$ 87,472,841	\$ (6,700,000)	\$ 59,792,125	\$ 67,653,865
Police:				
General Fund	\$ 18,043,646	\$	\$ 15,780,604	\$ 22,766,917
PD Vehicle Towing 28-3511	15,000			
RICO Fund	90,000		90,000	90,000
WALETA Academy	778,594		335,847	883,315
Department Total	\$ 18,927,240	\$	\$ 16,206,451	\$ 23,740,232
Contingencies:				
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
Department Total	\$ 1,749,000	\$	\$ 227,500	\$ 1,839,000

* 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**

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	421.6	\$ 25,425,667	\$ 8,097,780	\$ 4,717,233	\$ 3,085,753	\$ 41,326,433
SPECIAL REVENUE FUNDS						
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
Total Special Revenue Funds	18.0	\$ 1,257,681	\$ 150,531	\$ 208,318	\$ 217,203	\$ 1,833,733
ENTERPRISE FUNDS						
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
Total Enterprise Funds	73.1	\$ 4,070,953	\$ 476,913	\$ 814,058	\$ 749,675	\$ 6,111,599
TOTAL ALL FUNDS	512.7	\$ 30,754,301	\$ 8,725,224	\$ 5,739,609	\$ 4,052,631	\$ 49,271,765