

**OFFICIAL BUDGET FORMS**

**Lake Havasu City**

**Fiscal Year 2020**

**Lake Havasu City**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2020**

Fiscal Year	S c h		FUNDS							Total All Funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2019	E	1	68,583,618	11,902,500	0	6,942,311	0	57,157,174	0	144,585,603
2019	E	2	58,585,364	9,254,655	0	6,312,269	0	43,976,272	0	118,128,560
2020		3	30,362,000	3,634,000		457,000		67,620,000		102,073,000
2020	B	4	4,964,545					5,672,576		10,637,121
2020	B	5		75,376				11,988		87,364
2020	C	6	50,958,394	10,424,288	0	383,270	0	47,105,409	0	108,871,361
2020	D	7	0	0	0	0	0	0	0	0
2020	D	8	0	0	0	0	0	0	0	0
2020	D	9	1,541,305	0	0	2,403,805	0	300,000	0	4,245,110
2020	D	10	2,500,000	41,305	0	0	0	1,703,805	0	4,245,110
2020		11								
LESS:										0
										0
			12,042,000					6,740,000		18,782,000
PLUS:			2,755,000					13,802,000		16,557,000
2020		12	76,039,244	14,092,359	0	3,244,075	0	126,068,168	0	219,443,846
2020	E	13	60,359,787	9,828,028	0	1,243,825	0	77,179,748	0	148,611,388

**EXPENDITURE LIMITATION COMPARISON**

	2019	2020
1 Budgeted expenditures/expenses	\$ 144,585,603	\$ 148,611,388
2 Add/subtract: estimated net reconciling items	(25,162,634)	(39,948,235)
3 Budgeted expenditures/expenses adjusted for reconciling items	119,422,969	108,663,153
4 Less: estimated exclusions	59,640,116	33,381,791
5 Amount subject to the expenditure limitation	\$ 59,782,853	\$ 75,281,362
6 EEC expenditure limitation	\$ 59,782,853	\$ 128,018,739

\* 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).

Fiscal Year 2019 excludes depreciation.

**Lake Havasu City  
Tax Levy and Tax Rate Information  
Fiscal Year 2020**

	<b>2019</b>	<b>2020</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>6,578,483</u>	\$ <u>6,811,285</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>4,661,841</u>	\$ <u>4,964,545</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>4,661,841</u>	\$ <u>4,964,545</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>4,661,841</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>4,661,841</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>4,661,841</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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 24,034,000	\$ 24,926,000	\$ 25,781,000
Personal Property Tax	35,000	47,000	47,000
<b>Licenses and permits</b>			
Licenses and Permits	2,644,000	2,667,000	2,657,000
<b>Intergovernmental</b>			
Auto Lieu	3,517,000	3,517,000	3,784,738
State Sales Tax	5,334,000	5,334,000	5,717,940
Urban Revenue Sharing	6,598,000	6,598,000	7,201,716
<b>Charges for services</b>			
Charges for Services	1,343,200	1,368,797	1,375,000
<b>Fines and forfeits</b>			
Fines and forfeitures	1,196,000	1,283,000	1,244,000
<b>Interest on investments</b>			
Investment Earnings	415,000	193,000	193,000
<b>Contributions</b>			
Voluntary contributions	7,250	10,000	10,000
<b>Miscellaneous</b>			
Miscellaneous	411,000	381,000	389,000
Grants, IGA's, and Reimbursements	2,454,000	2,511,000	2,558,000
<b>Total General Fund</b>	<b>\$ 47,988,450</b>	<b>\$ 48,835,797</b>	<b>\$ 50,958,394</b>
<b>SPECIAL REVENUE FUNDS</b>			
Grant Funds	\$ 2,797,255	\$ 1,149,091	\$ 4,325,142
Highway User Revenue Fund	5,012,518	5,498,000	5,549,306
Improvement Districts #2 & #4	364		
Court Enhancement Fund	43,700	53,000	48,000
	<b>\$ 7,853,837</b>	<b>\$ 6,700,091</b>	<b>\$ 9,922,448</b>
Fill the Gap Fund	\$ 12,160	\$ 12,000	\$ 12,000
JCEF Fund	17,725	20,000	21,000
RICO Fund	90,000	40,000	100,000
WALETA Fund	619,535	330,063	368,840
	<b>\$ 739,420</b>	<b>\$ 402,063</b>	<b>\$ 501,840</b>
<b>Total Special Revenue Funds</b>	<b>\$ 8,593,257</b>	<b>\$ 7,102,154</b>	<b>\$ 10,424,288</b>
<b>CAPITAL PROJECTS FUNDS</b>			
Capital Projects Fund	\$ 294,120	\$ 316,000	\$ 383,270
	<b>\$ 294,120</b>	<b>\$ 316,000</b>	<b>\$ 383,270</b>
<b>Total Capital Projects Funds</b>	<b>\$ 294,120</b>	<b>\$ 316,000</b>	<b>\$ 383,270</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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
<b>ENTERPRISE FUNDS</b>			
Airport Fund	\$ 782,827	\$ 794,356	\$ 2,333,973
Irrigation & Drainage District Fund	14,004,900	13,557,000	13,666,436
Refuse Fund	6,730,000	6,773,000	7,097,000
Wastewater Utility Fund	23,203,200	24,048,000	24,008,000
	\$ 44,720,927	\$ 45,172,356	\$ 47,105,409
<b>Total Enterprise Funds</b>	\$ 44,720,927	\$ 45,172,356	\$ 47,105,409
<b>TOTAL ALL FUNDS</b>	\$ 101,596,754	\$ 101,426,307	\$ 108,871,361

\* 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 2020**

<b>FUND</b>	<b>OTHER FINANCING 2020</b>		<b>INTERFUND TRANSFERS 2020</b>	
	<b>SOURCES</b>	<b>(USES)</b>	<b>IN</b>	<b>(OUT)</b>
<b>GENERAL FUND</b>				
General Fund	\$	\$	\$ 1,541,305	\$ 2,500,000
<b>Total General Fund</b>	\$	\$	\$ 1,541,305	\$ 2,500,000
<b>SPECIAL REVENUE FUNDS</b>				
Court Enhancement Fund	\$	\$	\$	\$ 41,305
<b>Total Special Revenue Funds</b>	\$	\$	\$	\$ 41,305
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Project Funds	\$	\$	\$ 2,403,805	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$ 2,403,805	\$
<b>ENTERPRISE FUNDS</b>				
Airport Fund	\$	\$	\$ 300,000	\$
Irrigation & Drainage District Fund	\$	\$	\$	\$ 1,601,902
Wastewater Fund	\$	\$	\$	\$ 101,903
<b>Total Enterprise Funds</b>	\$	\$	\$ 300,000	\$ 1,703,805
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 4,245,110	\$ 4,245,110

**Lake Havasu City  
Expenditures/Expenses by Fund  
Fiscal Year 2020**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
<b>GENERAL FUND</b>				
<b>General Government</b>				
Administrative Services	\$ 3,024,039	\$	\$ 2,891,615	\$ 3,287,859
City Attorney	885,987	30,000	910,122	945,682
City Clerk	332,167	(30,000)	288,200	251,938
City Council	208,183		207,669	220,301
City Manager-Admin	235,101		234,150	399,151
City Manager-Comm Affairs	94,695		94,580	109,868
City Manager-HR/Risk Mgt.	481,678		453,632	614,474
Non-Departmental	8,708,885		5,888,175	4,789,814
<b>Total General Government</b>	<b>13,970,735</b>		<b>10,968,143</b>	<b>10,619,087</b>
<b>Community Enhancement</b>				
Community Investment	2,018,681		1,932,077	1,827,517
Parks & Recreation	3,264,642		3,214,116	5,209,816
Public Works	5,342,761		5,176,232	3,986,969
<b>Total Community Enhancement</b>	<b>10,626,084</b>		<b>10,322,425</b>	<b>11,024,302</b>
<b>Court</b>				
	<b>1,896,804</b>		<b>1,875,912</b>	<b>2,077,622</b>
<b>Public Safety</b>				
Fire	19,306,078		16,099,626	16,637,997
Police	22,766,917		19,127,646	19,998,779
<b>Total Public Safety</b>	<b>42,072,995</b>		<b>35,227,272</b>	<b>36,636,776</b>
<b>General Fund Labor Attrition</b>	<b>(483,000)</b>			<b>(498,000)</b>
<b>Contingency</b>	<b>500,000</b>		<b>191,612</b>	<b>500,000</b>
<b>Total General Fund</b>	<b>\$ 68,583,618</b>	<b>\$</b>	<b>\$ 58,585,364</b>	<b>\$ 60,359,787</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Highway User Revenue Fund</b>				
Operations, Maintenance, Capital	\$ 7,945,638	\$	\$ 7,574,957	\$ 4,878,985
Contingency	92,000			92,000
<b>Total Highway User Revenue Fund</b>	<b>8,037,638</b>		<b>7,574,957</b>	<b>4,970,985</b>
Improvement District #2 & #4	72,292	4,000	74,853	76,075
Miscellaneous Grant Funds	2,797,255	(4,000)	1,149,091	4,325,142
RICO Fund	112,000		40,000	100,000
WALETA Police Academy	883,315		415,754	355,826
<b>Total Special Revenue Funds</b>	<b>\$ 11,902,500</b>	<b>\$</b>	<b>\$ 9,254,655</b>	<b>\$ 9,828,028</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Projects Funds	\$ 8,559,311	\$ (1,617,000)	\$ 6,312,269	\$ 1,243,825
<b>Total Capital Projects Funds</b>	<b>\$ 8,559,311</b>	<b>\$ (1,617,000)</b>	<b>\$ 6,312,269</b>	<b>\$ 1,243,825</b>
<b>ENTERPRISE FUNDS</b>				
<b>Airport Fund</b>				
Operations, Maintenance, Capital	\$ 933,108	\$	\$ 836,864	\$ 3,653,692
Contingency	7,000			7,000
<b>Total Airport Fund</b>	<b>940,108</b>		<b>836,864</b>	<b>3,660,692</b>
<b>Irrigation &amp; Drainage District Fund</b>				
Operations, Maintenance, Capital	21,067,212		12,866,630	26,442,148
Contingency	620,000		18,870	500,000
<b>Total Irrigation &amp; Drainage District Fund</b>	<b>21,687,212</b>		<b>12,885,500</b>	<b>26,942,148</b>
<b>Refuse Fund</b>				
Operations, Maintenance, Capital	6,377,862		6,367,662	6,742,959
Contingency	100,000			100,000
<b>Total Refuse Fund</b>	<b>6,477,862</b>		<b>6,367,662</b>	<b>6,842,959</b>
<b>Wastewater Fund</b>				
Operations, Maintenance, Capital	25,914,992	1,617,000	23,767,982	38,733,949
Contingency	520,000		118,264	1,000,000
<b>Total Wastewater Fund</b>	<b>26,434,992</b>		<b>23,886,246</b>	<b>39,733,949</b>
<b>Total Enterprise Funds</b>	<b>\$ 55,540,174</b>	<b>\$ 1,617,000</b>	<b>\$ 43,976,272</b>	<b>\$ 77,179,748</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 144,585,603</b>	<b>\$</b>	<b>\$ 118,128,560</b>	<b>\$ 148,611,388</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; fiscal year 2019 excludes depreciation.

**Lake Havasu City  
Expenditures/Expenses by Department  
Fiscal Year 2020**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2019	2019	2019	2020
<b>Administrative Services:</b>				
General Fund	\$ 3,024,039	\$	\$ 2,891,615	\$ 3,287,859
<b>Department Total</b>	<b>\$ 3,024,039</b>	<b>\$</b>	<b>\$ 2,891,615</b>	<b>\$ 3,287,859</b>
<b>City Attorney:</b>				
General Fund	\$ 885,987	\$ 30,000	\$ 910,122	\$ 945,682
RICO Fund	22,000		5,000	23,042
<b>Department Total</b>	<b>\$ 907,987</b>	<b>\$ 30,000</b>	<b>\$ 915,122</b>	<b>\$ 968,724</b>
<b>City Clerk:</b>				
General Fund	\$ 332,167	\$ (30,000)	\$ 288,200	\$ 251,938
<b>Department Total</b>	<b>\$ 332,167</b>	<b>\$ (30,000)</b>	<b>\$ 288,200</b>	<b>\$ 251,938</b>
<b>City Council:</b>				
General Fund	\$ 208,183	\$	\$ 207,669	\$ 220,301
<b>Department Total</b>	<b>\$ 208,183</b>	<b>\$</b>	<b>\$ 207,669</b>	<b>\$ 220,301</b>
<b>City Manager:</b>				
General Fund	\$ 811,474	\$	\$ 782,362	\$ 1,123,493
<b>Department Total</b>	<b>\$ 811,474</b>	<b>\$</b>	<b>\$ 782,362</b>	<b>\$ 1,123,493</b>
<b>Community Investment:</b>				
Capital Project Funds	\$ 8,559,311	\$ (1,617,000)	\$ 6,312,269	\$ 1,243,825
General Fund	2,018,681		1,932,077	1,827,517
<b>Department Total</b>	<b>\$ 10,577,992</b>	<b>\$ (1,617,000)</b>	<b>\$ 8,244,346</b>	<b>\$ 3,071,342</b>
<b>Parks &amp; Recreation:</b>				
General Fund	\$ 3,264,642	\$	\$ 3,214,116	\$ 5,209,816
<b>Department Total</b>	<b>\$ 3,264,642</b>	<b>\$</b>	<b>\$ 3,214,116</b>	<b>\$ 5,209,816</b>
<b>Court:</b>				
General Fund	\$ 1,896,804	\$	\$ 1,875,912	\$ 2,077,622
<b>Department Total</b>	<b>\$ 1,896,804</b>	<b>\$</b>	<b>\$ 1,875,912</b>	<b>\$ 2,077,622</b>
<b>Fire:</b>				
General Fund	\$ 19,306,078	\$	\$ 16,099,626	\$ 16,637,997
<b>Department Total</b>	<b>\$ 19,306,078</b>	<b>\$</b>	<b>\$ 16,099,626</b>	<b>\$ 16,637,997</b>
<b>Non-Departmental:</b>				
General Fund	\$ 8,708,885	\$	\$ 5,888,175	\$ 4,789,814
General Fund Labor Attrition	(483,000)			(498,000)
Miscellaneous Grant Fund	2,797,255	(4,000)	1,149,091	4,325,142
<b>Department Total</b>	<b>\$ 11,023,140</b>	<b>\$ (4,000)</b>	<b>\$ 7,037,266</b>	<b>\$ 8,616,956</b>
<b>Public Works:</b>				
General Fund	\$ 5,342,761	\$	\$ 5,176,232	\$ 3,986,969
Airport Fund	933,108		836,864	3,653,692
Highway User Revenue Fund	7,945,638		7,574,957	4,878,985
Improvement Districts #2 & #4	72,292	4,000	74,853	76,075
Irrigation & Drainage District	21,067,212		12,866,630	26,442,148
Refuse Fund	6,377,862		6,367,662	6,742,959
Wastewater Utility Fund	25,914,992	1,617,000	23,767,982	38,733,949
<b>Department Total</b>	<b>\$ 67,653,865</b>	<b>\$ 1,621,000</b>	<b>\$ 56,665,180</b>	<b>\$ 84,514,777</b>
<b>Police:</b>				
General Fund	\$ 22,766,917	\$	\$ 19,127,646	\$ 19,998,779
RICO Fund	90,000		35,000	76,958
WALETA Academy	883,315		415,754	355,826
<b>Department Total</b>	<b>\$ 23,740,232</b>	<b>\$</b>	<b>\$ 19,578,400</b>	<b>\$ 20,431,563</b>
<b>Contingencies:</b>				
Airport Fund	\$ 7,000	\$	\$	\$ 7,000
General Fund	500,000		191,612	500,000
Highway User Revenue Fund	92,000			92,000
Irrigation & Drainage District	620,000		18,870	500,000
Refuse Fund	100,000			100,000
Wastewater Utility Fund	520,000		118,264	1,000,000
<b>Department Total</b>	<b>\$ 1,839,000</b>	<b>\$</b>	<b>\$ 328,746</b>	<b>\$ 2,199,000</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; fiscal year 2019 excludes depreciation.



**Lake Havasu City  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2020**

<b>FUND</b>	<b>Full-Time Equivalent (FTE)</b>	<b>Employee Salaries and Hourly Costs</b>	<b>Retirement Costs</b>	<b>Healthcare Costs</b>	<b>Other Benefit Costs</b>	<b>Total Estimated Personnel Compensation</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
<b>GENERAL FUND</b>	426.1	\$ 26,291,888	\$ 7,912,177	\$ 5,128,411	\$ 2,943,382	\$ 42,275,858
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue Fund	16.3	\$ 927,045	\$ 116,100	\$ 197,371	\$ 225,210	\$ 1,465,726
Miscellaneous Grant Funds	2.6	396,679	102,655	33,229	16,462	549,025
<b>Total Special Revenue Funds</b>	<b>18.9</b>	<b>\$ 1,323,724</b>	<b>\$ 218,755</b>	<b>\$ 230,600</b>	<b>\$ 241,672</b>	<b>\$ 2,014,751</b>
<b>ENTERPRISE FUNDS</b>						
Airport Fund	4.0	\$ 218,618	\$ 28,475	\$ 49,112	\$ 36,159	\$ 332,364
Irrigation & Drainage District	41.7	2,302,130	297,612	491,053	417,062	3,507,857
Wastewater Utility Fund	32.7	1,817,487	235,983	440,084	324,118	2,817,672
<b>Total Enterprise Funds</b>	<b>78.4</b>	<b>\$ 4,338,235</b>	<b>\$ 562,070</b>	<b>\$ 980,249</b>	<b>\$ 777,339</b>	<b>\$ 6,657,893</b>
<b>TOTAL ALL FUNDS</b>	<b>523.3</b>	<b>\$ 31,953,847</b>	<b>\$ 8,693,002</b>	<b>\$ 6,339,260</b>	<b>\$ 3,962,393</b>	<b>\$ 50,948,502</b>