

City/Town of Lake Havasu City
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022

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	
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	70,956,235	12,703,116		4,010,432		78,633,453		166,303,236
2021	Actual Expenditures/Expenses**	E 2	55,480,695	6,902,335		3,698,019		62,605,383		128,686,432
2022	Fund Balance/Net Position at July 1***		56,292,084	8,536,614		3,041,544		76,844,439		144,714,681
2022	Primary Property Tax Levy	B 4	5,607,695					5,673,901		11,281,596
2022	Secondary Property Tax Levy	B 5		78,261				10,663		88,924
2022	Estimated Revenues Other than Property Taxes	C 6	67,161,759	13,885,201		5,944		58,984,973		140,037,877
2022	Other Financing Sources	D 7								0
2022	Other Financing (Uses)	D 8								0
2022	Interfund Transfers In	D 9	555,000			5,536,679		935,000		7,026,679
2022	Interfund Transfers (Out)	D 10	4,471,679	15,000		2,000,000		540,000		7,026,679
2022	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures									
	Maintained for Future Debt Retirement									0
	Maintained for Future Capital Projects									0
	Maintained for Future Financial Stability		13,871,040	841,000				6,603,200		21,315,240
										0
										0
2022	Total Financial Resources Available		111,273,819	21,644,076	0	6,584,167	0	135,305,776	0	274,807,838
2022	Budgeted Expenditures/Expenses	E 13	77,497,123	18,950,900	0	7,701,396	0	91,579,694	0	195,729,113

Expenditure Limitation Comparison

	2021	2022
1 Budgeted expenditures/expenses	\$ 166,303,236	\$ 195,729,113
2 Add/subtract: estimated net reconciling items	(39,530,158)	(31,558,698)
3 Budgeted expenditures/expenses adjusted for reconciling items	126,773,078	164,170,415
4 Less: estimated exclusions	33,885,072	49,715,542
5 Amount subject to the expenditure limitation	\$ 92,888,006	\$ 114,454,873
6 EEC expenditure limitation	\$ 133,018,796	\$ 136,135,843

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).

**City/Town of Lake Havasu City
Tax Levy and Tax Rate Information
Fiscal year 2022**

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>6,947,511</u>	\$ <u>7,226,417</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>5,279,533</u>	\$ <u>5,607,695</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>5,279,533</u>	\$ <u>5,607,695</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>5,279,533</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>5,279,533</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>5,279,533</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 0.6718	_____ 0.6718
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 0.6718	_____ 0.6718
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.

**City/Town of Lake Havasu City
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
City Sales Tax	\$ 20,624,800	\$ 31,907,300	\$ 29,056,900
Personal Property Tax	40,000	25,000	30,000
Licenses and permits			
Licenses and Permits	2,482,000	2,865,123	2,988,041
Intergovernmental			
Auto Lieu	2,995,201	4,159,000	4,283,770
State Sales Tax	4,711,632	5,850,000	6,559,000
Urban Revenue Sharing	6,481,800	7,983,000	7,289,000
Charges for services			
Charges for Service	1,367,900	950,652	1,341,700
Fines and forfeits			
Fines and Forfeits	1,194,500	1,399,480	1,412,500
Interest on investments			
Investment Earnings	343,959	432,738	238,183
Miscellaneous			
Miscellaneous	379,000	1,590,798	1,381,400
Grants, IGA's and Reimbursements	20,095,937	13,462,822	12,581,265
Total General Fund	\$ 60,716,729	\$ 70,625,913	\$ 67,161,759
Special Revenue Funds			
Grant Fund	\$ 4,357,002	\$ 1,565,837	\$ 7,607,040
Highway User Revenue Fund	4,498,709	5,866,129	5,610,211
Improvement Districts #2 & #4	326	908	696
Court Enhancement Fund	39,765	27,454	32,243
Fill the Gap Fund	\$ 10,114	\$ 11,197	\$ 11,897
JCEF Fund	16,626	14,142	16,234
RICO Fund	150,000	45,455	140,000
WALETA Fund	475,120	302,693	466,880
Total Special Revenue Funds	\$ 9,547,662	\$ 7,833,815	\$ 13,885,201
Capital Projects Funds			
Capital Projects Funds	\$ 15,400	\$ 1,094,071	\$ 5,944
Total Capital Projects Funds	\$ 15,400	\$ 1,094,071	\$ 5,944
Enterprise Funds			
Airport Fund	\$ 1,997,505	\$ 1,641,194	\$ 9,780,981
Irrigation & Drainage District Fund	14,404,472	15,185,971	17,071,129
Refuse Fund	7,334,857	6,977,990	7,331,073
Wastewater Fund	22,053,024	23,885,653	24,801,790
	\$ 45,789,858	\$ 47,690,808	\$ 58,984,973
Total Enterprise Funds	\$ 45,789,858	\$ 47,690,808	\$ 58,984,973
Total all Funds	\$ 116,069,649	\$ 127,244,607	\$ 140,037,877

* 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.

City/Town of Lake Havasu City
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal year 2022

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$	\$	\$ 555,000	\$ 4,471,679
Total General Fund	\$	\$	\$ 555,000	\$ 4,471,679
Special Revenue Funds				
Court Enhancement Fund	\$	\$	\$	\$ 15,000
Total Special Revenue Funds	\$	\$	\$	\$ 15,000
Capital Projects Funds				
Capital Projects Funds	\$	\$	\$ 5,536,679	\$ 2,000,000
Total Capital Projects Funds	\$	\$	\$ 5,536,679	\$ 2,000,000
Enterprise Funds				
Airport Fund	\$	\$	\$ 935,000	\$
Irrigation and Drainage District Fund	\$	\$	\$	\$ 540,000
Total Enterprise Funds	\$	\$	\$ 935,000	\$ 540,000
Total all Funds	\$	\$	\$ 7,026,679	\$ 7,026,679

**City/Town of Lake Havasu City
Expenditures/Expenses by Fund
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
General Fund				
General Government				
Administrative Services	\$ 3,899,910	\$ 781,692	\$ 4,074,880	\$ 5,109,702
City Attorney	979,561		904,174	1,123,655
City Clerk	358,148	5,058	294,195	273,232
City Council	221,360		195,599	274,711
City Manager - Admin	410,450	(5,997)	344,804	494,683
City Manager - Comm Affairs	113,022	3,200	111,408	112,519
City Manager - HR/Riks Mgt	489,112	51,580	500,445	526,183
Non-Departmental	20,413,989	(6,109,171)	5,839,454	18,648,620
Total General Government	26,885,552	(5,273,638)	12,264,959	26,563,305
Community Enhancement				
Development Services	1,628,595	34,195	1,533,534	1,773,085
Parks and Recreation	6,731,955	86,223	5,995,158	7,191,166
Public Works	5,353,140		2,808,352	2,986,474
Total Community Enhancement	13,713,690	120,418	10,337,044	11,950,725
Court				
	1,749,761	7,650	1,659,147	2,316,693
Public Safety				
Fire	14,389,276	660,566	14,250,328	16,883,607
Police	17,404,116	799,844	16,727,417	19,326,593
Total Public Safety	31,793,392	1,460,410	30,977,745	36,210,200
General Fund Labor Attrition	(501,000)			(543,800)
Contingency	1,000,000		241,800	1,000,000
Total General Fund	\$ 74,641,395	\$ (3,685,160)	\$ 55,480,695	\$ 77,497,123
Special Revenue Funds				
Highway User Revenue Fund				
Operations, Maintenance, Capital	\$ 7,552,521	\$ 125,026	\$ 4,983,557	\$ 10,679,508
Contingency	50,000			50,000
Total Highway Revenue Fund	7,602,521	125,026	4,983,557	10,729,508
Improvement Districts #2 & #4	76,410		74,941	76,911
Miscellaneous Grant Funds	4,357,002		1,556,007	7,607,040
RICO Fund	150,000		45,455	140,000
WALETA Police Academy	392,157		242,375	397,441
Total Special Revenue Funds	\$ 12,578,090	\$ 125,026	\$ 6,902,335	\$ 18,950,900
Capital Projects Funds				
Capital Projects Funds	\$ 450,298	\$ 3,560,134	\$ 3,698,019	\$ 7,701,396
Total Capital Projects Funds	\$ 450,298	\$ 3,560,134	\$ 3,698,019	\$ 7,701,396
Enterprise Funds				
Airport Fund				
Operations, Maintenance, Capital	\$ 3,353,804	\$	\$ 2,885,201	\$ 11,782,261
Contingency	7,000			7,000
Total Airport Fund	3,360,804		2,885,201	11,789,261
Irrigation & Drainage District				
Operations, Maintenance, Capital	26,324,789		17,552,848	27,201,740
Contingency	500,000			500,000
Total Irrigation & Drainage District	26,824,789		17,552,848	27,701,740
Refuse Fund				
Operations, Maintenance, Capital	7,171,461		6,955,226	7,190,666
Contingency	100,000			100,000
Total Refuse Fund	7,271,461		6,955,226	7,290,666
Wastewater Fund				
Operations, Maintenance, Capital	40,176,399		35,212,108	43,798,027
Contingency	1,000,000			1,000,000
Total Wastewater Fund	41,176,399		35,212,108	44,798,027
Total Enterprise Funds	\$ 78,633,453	\$	\$ 62,605,383	\$ 91,579,694
Total all Funds	\$ 166,303,236	\$	\$ 128,686,432	\$ 195,729,113

* 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.

**City/Town of Lake Havasu City
Expenditures/Expenses by Department
Fiscal year 2022**

Department/Fund	Adopted Budgeted Expenditures/ Expenses	Expenditure/ Expense adjustments approved	Actual Expenditures/ Expenses*	Budgeted Expenditures/ Expenses
	2021	2021	2021	2022
Administrative Services:				
General Fund	\$ 3,899,910	\$ 781,692	\$ 4,074,880	\$ 5,109,702
Department Total	\$ 3,899,910	\$ 781,692	\$ 4,074,880	\$ 5,109,702
City Attorney:				
General Fund	979,561		904,174	1,123,655
RICO Fund	20,000			20,000
Department Total	999,561		904,174	1,143,655
City Clerk:				
General Fund	358,148	5,058	294,195	273,232
Department Total	358,148	5,058	294,195	273,232
City Council:				
General Fund	221,360		195,599	274,711
Department Total	221,360		195,599	274,711
City Manager:				
General Fund	1,012,584	48,783	956,657	1,133,385
Department Total	1,012,584	48,783	956,657	1,133,385
Development Services:				
General Fund	1,628,595	34,195	1,533,534	1,773,085
Capital Projects	450,298	3,560,134	3,698,019	7,701,396
Department Total	2,078,893	3,594,329	5,231,553	9,474,481
Parks and Recreation:				
General Fund	6,731,955	86,223	5,995,158	7,191,166
Department Total	6,731,955	86,223	5,995,158	7,191,166
Court:				
General Fund	1,749,761	7,650	1,659,147	2,316,693
Department Total	1,749,761	7,650	1,659,147	2,316,693
Fire:				
General Fund	14,389,276	660,566	14,250,328	16,883,607
Department Total	14,389,276	660,566	14,250,328	16,883,607
Non-Departmental:				
General Fund	20,413,989	(6,109,171)	5,839,454	18,648,620
General Fund Labor Attrition	(501,000)			(543,800)
Miscellaneous Grant Fund	4,357,002		1,556,007	7,607,040
Department Total	24,269,991	(6,109,171)	7,395,461	25,711,860
Public Works:				
General Fund	5,353,140		2,808,352	2,986,474
Airport Fund	3,353,804		2,885,201	11,782,261
Highway User Revenue Fund	7,552,521	125,026	4,983,557	10,679,508
Improvement Districts #2 & #4	76,410		74,941	76,911
Irrigation & Drainage District	26,324,789		17,552,848	27,201,740
Refuse Fund	7,171,461		6,955,226	7,190,666
Wastewater Fund	40,176,399		35,212,108	43,798,027
Department Total	90,008,524	125,026	70,472,233	103,715,587
Police:				
General Fund	17,404,116	799,844	16,727,417	19,326,593
RICO Fund	130,000		45,455	120,000
WALETA Academy	392,157		242,375	397,441
Department Total	17,926,273	799,844	17,015,247	19,844,034
Contingencies:				
Airport	7,000			7,000
General Fund	1,000,000		241,800	1,000,000
Highway User Revenue Fund	50,000			50,000
Irrigation and Drainage Fund	500,000			500,000
Refuse Fund	100,000			100,000
Wastewater Fund	1,000,000			1,000,000
Department Total	\$ 2,657,000	\$	\$ 241,800	\$ 2,657,000

* 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.

**City/Town of Lake Havasu City
Full-Time Employees and Personnel Compensation
Fiscal year 2022**

Fund	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2022	2022	2022	2022	2022	2022
General Fund	438.6	\$ 29,324,253	\$ 9,134,354	\$ 5,475,493	\$ 3,135,284	\$ 47,069,384
Special Revenue Funds						
Highway User Revenue Fund	17.0	\$ 1,099,949	\$ 136,867	\$ 208,819	\$ 195,975	\$ 1,641,610
Miscellaneous Grant Fund	6.8	677,207	298,720	115,417	41,303	1,132,647
Total Special Revenue Funds	23.8	\$ 1,777,156	\$ 435,587	\$ 324,236	\$ 237,278	\$ 2,774,257
Enterprise Funds						
Airport Fund	4.0	\$ 249,519	\$ 30,841	\$ 46,680	\$ 33,158	\$ 360,198
Irrigation and Drainage District	36.8	2,178,357	268,017	483,756	375,468	3,305,598
Wastewater Fund	32.0	1,853,045	235,431	431,550	339,819	2,859,845
Total Enterprise Funds	72.8	\$ 4,280,921	\$ 534,289	\$ 961,986	\$ 748,445	\$ 6,525,641
Total all Funds	\$ 535.2	\$ 35,382,330	\$ 10,104,230	\$ 6,761,715	\$ 4,121,007	\$ 56,369,282