

**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**

	<b>2021</b>	<b>2022</b>
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 <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>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) <b>Current</b> 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) <b>Current</b> 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
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 20,624,800	\$ 31,907,300	\$ 29,056,900
Personal Property Tax	40,000	25,000	30,000
<b>Licenses and permits</b>			
Licenses and Permits	2,482,000	2,865,123	2,988,041
<b>Intergovernmental</b>			
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
<b>Charges for services</b>			
Charges for Service	1,367,900	950,652	1,341,700
<b>Fines and forfeits</b>			
Fines and Forfeits	1,194,500	1,399,480	1,412,500
<b>Interest on investments</b>			
Investment Earnings	343,959	432,738	238,183
<b>Miscellaneous</b>			
Miscellaneous	379,000	1,590,798	1,381,400
Grants, IGA's and Reimbursements	20,095,937	13,462,822	12,581,265
<b>Total General Fund</b>	<b>\$ 60,716,729</b>	<b>\$ 70,625,913</b>	<b>\$ 67,161,759</b>
<b>Special Revenue Funds</b>			
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
<b>Total Special Revenue Funds</b>	<b>\$ 9,547,662</b>	<b>\$ 7,833,815</b>	<b>\$ 13,885,201</b>
<b>Capital Projects Funds</b>			
Capital Projects Funds	\$ 15,400	\$ 1,094,071	\$ 5,944
<b>Total Capital Projects Funds</b>	<b>\$ 15,400</b>	<b>\$ 1,094,071</b>	<b>\$ 5,944</b>
<b>Enterprise Funds</b>			
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
<b>Total Enterprise Funds</b>	<b>\$ 45,789,858</b>	<b>\$ 47,690,808</b>	<b>\$ 58,984,973</b>
<b>Total all Funds</b>	<b>\$ 116,069,649</b>	<b>\$ 127,244,607</b>	<b>\$ 140,037,877</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.

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

<b>Fund</b>	<b>Other financing 2022</b>		<b>Interfund transfers 2022</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>General Fund</b>				
General Fund	\$	\$	\$ 555,000	\$ 4,471,679
<b>Total General Fund</b>	\$	\$	\$ 555,000	\$ 4,471,679
<b>Special Revenue Funds</b>				
Court Enhancement Fund	\$	\$	\$	\$ 15,000
<b>Total Special Revenue Funds</b>	\$	\$	\$	\$ 15,000
<b>Capital Projects Funds</b>				
Capital Projects Funds	\$	\$	\$ 5,536,679	\$ 2,000,000
<b>Total Capital Projects Funds</b>	\$	\$	\$ 5,536,679	\$ 2,000,000
<b>Enterprise Funds</b>				
Airport Fund	\$	\$	\$ 935,000	\$
Irrigation and Drainage District Fund	\$	\$	\$	\$ 540,000
<b>Total Enterprise Funds</b>	\$	\$	\$ 935,000	\$ 540,000
<b>Total all Funds</b>	\$	\$	\$ 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
<b>General Fund</b>				
<b>General Government</b>				
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
<b>Total General Government</b>	<b>26,885,552</b>	<b>(5,273,638)</b>	<b>12,264,959</b>	<b>26,563,305</b>
<b>Community Enhancement</b>				
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
<b>Total Community Enhancement</b>	<b>13,713,690</b>	<b>120,418</b>	<b>10,337,044</b>	<b>11,950,725</b>
<b>Court</b>				
	<b>1,749,761</b>	<b>7,650</b>	<b>1,659,147</b>	<b>2,316,693</b>
<b>Public Safety</b>				
Fire	14,389,276	660,566	14,250,328	16,883,607
Police	17,404,116	799,844	16,727,417	19,326,593
<b>Total Public Safety</b>	<b>31,793,392</b>	<b>1,460,410</b>	<b>30,977,745</b>	<b>36,210,200</b>
General Fund Labor Attrition	(501,000)			(543,800)
Contingency	1,000,000		241,800	1,000,000
<b>Total General Fund</b>	<b>\$ 74,641,395</b>	<b>\$ (3,685,160)</b>	<b>\$ 55,480,695</b>	<b>\$ 77,497,123</b>
<b>Special Revenue Funds</b>				
<b>Highway User Revenue Fund</b>				
Operations, Maintenance, Capital	\$ 7,552,521	\$ 125,026	\$ 4,983,557	\$ 10,679,508
Contingency	50,000			50,000
<b>Total Highway Revenue Fund</b>	<b>7,602,521</b>	<b>125,026</b>	<b>4,983,557</b>	<b>10,729,508</b>
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
<b>Total Special Revenue Funds</b>	<b>\$ 12,578,090</b>	<b>\$ 125,026</b>	<b>\$ 6,902,335</b>	<b>\$ 18,950,900</b>
<b>Capital Projects Funds</b>				
Capital Projects Funds	\$ 450,298	\$ 3,560,134	\$ 3,698,019	\$ 7,701,396
<b>Total Capital Projects Funds</b>	<b>\$ 450,298</b>	<b>\$ 3,560,134</b>	<b>\$ 3,698,019</b>	<b>\$ 7,701,396</b>
<b>Enterprise Funds</b>				
<b>Airport Fund</b>				
Operations, Maintenance, Capital	\$ 3,353,804	\$	\$ 2,885,201	\$ 11,782,261
Contingency	7,000			7,000
<b>Total Airport Fund</b>	<b>3,360,804</b>		<b>2,885,201</b>	<b>11,789,261</b>
<b>Irrigation &amp; Drainage District</b>				
Operations, Maintenance, Capital	26,324,789		17,552,848	27,201,740
Contingency	500,000			500,000
<b>Total Irrigation &amp; Drainage District</b>	<b>26,824,789</b>		<b>17,552,848</b>	<b>27,701,740</b>
<b>Refuse Fund</b>				
Operations, Maintenance, Capital	7,171,461		6,955,226	7,190,666
Contingency	100,000			100,000
<b>Total Refuse Fund</b>	<b>7,271,461</b>		<b>6,955,226</b>	<b>7,290,666</b>
<b>Wastewater Fund</b>				
Operations, Maintenance, Capital	40,176,399		35,212,108	43,798,027
Contingency	1,000,000			1,000,000
<b>Total Wastewater Fund</b>	<b>41,176,399</b>		<b>35,212,108</b>	<b>44,798,027</b>
<b>Total Enterprise Funds</b>	<b>\$ 78,633,453</b>	<b>\$</b>	<b>\$ 62,605,383</b>	<b>\$ 91,579,694</b>
<b>Total all Funds</b>	<b>\$ 166,303,236</b>	<b>\$</b>	<b>\$ 128,686,432</b>	<b>\$ 195,729,113</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.

**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
<b>Administrative Services:</b>				
General Fund	\$ 3,899,910	\$ 781,692	\$ 4,074,880	\$ 5,109,702
<b>Department Total</b>	<b>\$ 3,899,910</b>	<b>\$ 781,692</b>	<b>\$ 4,074,880</b>	<b>\$ 5,109,702</b>
<b>City Attorney:</b>				
General Fund	979,561		904,174	1,123,655
RICO Fund	20,000			20,000
<b>Department Total</b>	<b>999,561</b>		<b>904,174</b>	<b>1,143,655</b>
<b>City Clerk:</b>				
General Fund	358,148	5,058	294,195	273,232
<b>Department Total</b>	<b>358,148</b>	<b>5,058</b>	<b>294,195</b>	<b>273,232</b>
<b>City Council:</b>				
General Fund	221,360		195,599	274,711
<b>Department Total</b>	<b>221,360</b>		<b>195,599</b>	<b>274,711</b>
<b>City Manager:</b>				
General Fund	1,012,584	48,783	956,657	1,133,385
<b>Department Total</b>	<b>1,012,584</b>	<b>48,783</b>	<b>956,657</b>	<b>1,133,385</b>
<b>Development Services:</b>				
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
<b>Department Total</b>	<b>2,078,893</b>	<b>3,594,329</b>	<b>5,231,553</b>	<b>9,474,481</b>
<b>Parks and Recreation:</b>				
General Fund	6,731,955	86,223	5,995,158	7,191,166
<b>Department Total</b>	<b>6,731,955</b>	<b>86,223</b>	<b>5,995,158</b>	<b>7,191,166</b>
<b>Court:</b>				
General Fund	1,749,761	7,650	1,659,147	2,316,693
<b>Department Total</b>	<b>1,749,761</b>	<b>7,650</b>	<b>1,659,147</b>	<b>2,316,693</b>
<b>Fire:</b>				
General Fund	14,389,276	660,566	14,250,328	16,883,607
<b>Department Total</b>	<b>14,389,276</b>	<b>660,566</b>	<b>14,250,328</b>	<b>16,883,607</b>
<b>Non-Departmental:</b>				
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
<b>Department Total</b>	<b>24,269,991</b>	<b>(6,109,171)</b>	<b>7,395,461</b>	<b>25,711,860</b>
<b>Public Works:</b>				
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
<b>Department Total</b>	<b>90,008,524</b>	<b>125,026</b>	<b>70,472,233</b>	<b>103,715,587</b>
<b>Police:</b>				
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
<b>Department Total</b>	<b>17,926,273</b>	<b>799,844</b>	<b>17,015,247</b>	<b>19,844,034</b>
<b>Contingencies:</b>				
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
<b>Department Total</b>	<b>\$ 2,657,000</b>	<b>\$</b>	<b>\$ 241,800</b>	<b>\$ 2,657,000</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.

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

<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>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
<b>General Fund</b>	438.6	\$ 29,324,253	\$ 9,134,354	\$ 5,475,493	\$ 3,135,284	\$ 47,069,384
<b>Special Revenue Funds</b>						
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
<b>Total Special Revenue Funds</b>	<b>23.8</b>	<b>\$ 1,777,156</b>	<b>\$ 435,587</b>	<b>\$ 324,236</b>	<b>\$ 237,278</b>	<b>\$ 2,774,257</b>
<b>Enterprise Funds</b>						
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
<b>Total Enterprise Funds</b>	<b>72.8</b>	<b>\$ 4,280,921</b>	<b>\$ 534,289</b>	<b>\$ 961,986</b>	<b>\$ 748,445</b>	<b>\$ 6,525,641</b>
<b>Total all Funds</b>	<b>\$ 535.2</b>	<b>\$ 35,382,330</b>	<b>\$ 10,104,230</b>	<b>\$ 6,761,715</b>	<b>\$ 4,121,007</b>	<b>\$ 56,369,282</b>