



Lake Havasu City Parks and Recreation: Enriching the Quality of Life

POPULAR ANNUAL FINANCIAL REPORT

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LAKE HAVASU CITY, ARIZONA FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Report Overview

The Popular Annual Financial Report (PAFR) is a summary of the financial activities of the City's funds as reported in the 2018 Comprehensive Annual Financial Report (CAFR). The CAFR is an audited document and is prepared in conformance with Generally Accepted Accounting Principles (GAAP). To conform to GAAP, the CAFR must include the City's component units and the presentation of individual funds, in much more detail, as well as full disclosure of all material events, financial and non-financial.

Unlike the CAFR, the PAFR is not an audited document, and it does not include details by fund nor does it include the other disclosures required by GAAP. Therefore, the PAFR is not intended to present a complete financial picture of the City in accordance with GAAP. This report is a reflection of our effort to keep citizens informed about how tax dollars are being spent in a simple, non-technical format. Complete financial information can be found at www.lhcaz.gov/budget-and-finance. The CAFR and the PAFR are both available online.

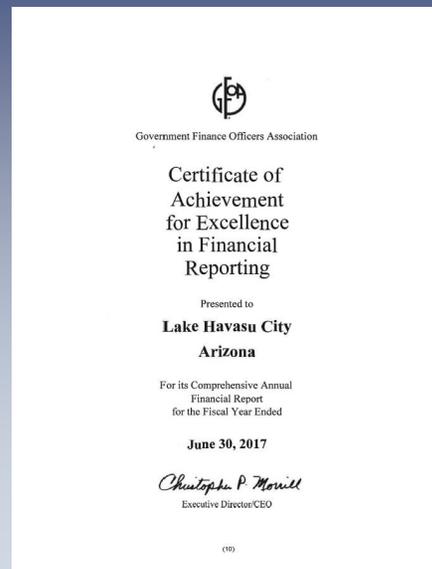
About the Theme

Pictured on the cover is the Lake Havasu City Aquatic and Community Center, which is a multi-purpose facility that serves the community in a variety of ways. Please refer to the Spotlight article featuring our Parks and Recreation Department starting on page 15 for more information.

GFOA Award

Awarded the Certificate of Achievement for Excellence in Financial Reporting for the CAFR for fiscal year ended June 30, 2017 from the Government Finance Officers Association of the United States and Canada (GFOA).

The City has received this award for its CAFR since 1986.





Lake Havasu City Council 2018

Lake Havasu City operates under the council-manager form of government. The Mayor and six members of the City Council are elected at large to overlapping terms of four years. The City Council is the legislative body responsible for the overall policies and direction of the City. The City operates under general law and the constitution and laws of the State of Arizona.

Pictured from left to right:

Cal Sheehy | Vice Mayor | Term Expires November 2018

Donna McCoy | Councilmember | Term Expires November 2020

Jeni Coke | Councilmember | Term Expires November 2018

Mark S. Nexsen | Mayor | Term Expires November 2018

Gordon Groat | Councilmember | Term Expires November 2020

Michele Lin | Councilmember | Term Expires November 2018

David Lane | Councilmember | Term Expires November 2020



City Hall

Dear Readers:

The publishing of this Popular Annual Financial Report (PAFR) is important because one of the department's goals is to be accountable and transparent to our citizens. We want you to understand how the City spends your taxes and fees and what services you receive. Some of the City's services are transparent to you each day. If you visit the City's Aquatic Center to swim, play basketball in London Bridge Beach Park, or hike at SARA Park, you see the City's amenities.

We are so fortunate to live in a City that values recreation and puts an emphasis on enriching the quality of life for our residents and visitors. Our Parks and Recreation Department offers a variety of high quality programs and facilities that promote health and wellness, learning and fun for all ages, cultures, and abilities. Whether you swim at the Aquatic Center or at the lake, or visit one of our many parks with family-friendly amenities, Lake Havasu City has a recreational activity for everyone.

As a City government, we also have a duty to provide our citizens financial information in a condensed, user-friendly format. This 19-page PAFR highlights and summarizes financial information derived in large part from the City's 2018 Comprehensive Annual Financial Report (CAFR). That 156-page document is audited by an independent Certified Public Accounting firm each year. The City's 2018 CAFR received an unmodified or "clean" opinion – the most favorable result available.

Thank you for your support and continued engagement in the community.

Sincerely,

Jill Olsen | Administrative Services Director



From the City Manager

Dear Citizens:

Lake Havasu City was founded with a focus on recreation, quality of life, and tourism. With direction from the citizens and the City Council, the City provides vital services that meet fundamental needs, such as clean water, sewer services, quality roads, and public safety, but we also place emphasis on providing high quality recreational programs for our residents and visitors.

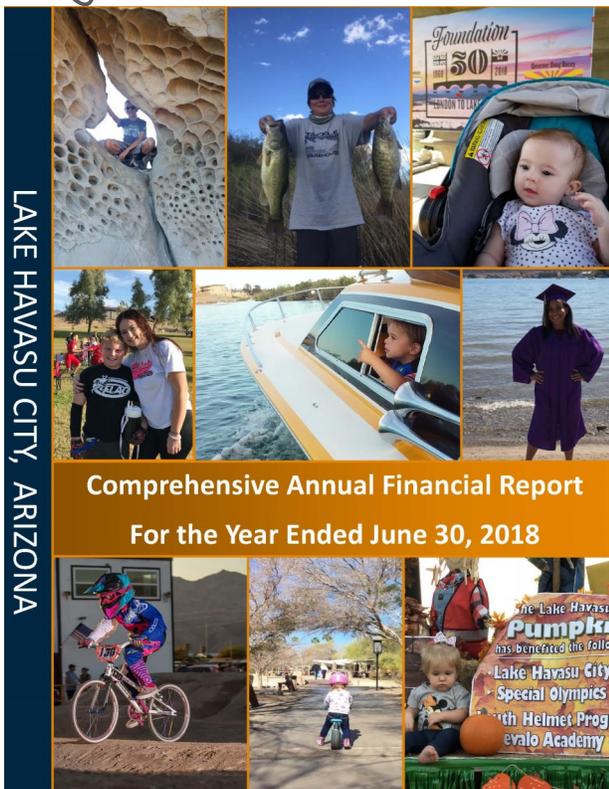
On pages 15 to 17 of this year's report, we highlight the Lake Havasu City Parks and Recreation Department, which offers residents and visitors of Lake Havasu City various activities for adults and youth. We are proud of our Aquatic/Community Center and our many parks throughout the city. In addition to the recreational programs, parks, fields and facilities offered, the Lake Havasu City region has so much to offer, such as fishing, hiking, off-roading, boating and so much more.

Citizens decide at what level City services are funded, including public safety, roads, water and sewer, and community recreation programs. We will continue to listen to our residents and do our best to meet the needs of the community.

It is an honor to serve you and our community.

Jess Knudson | City Manager

Layout of the CAFR



The **Introductory Section** provides background and context to the CAFR not included in the scope of the audit. It provides general information on the government's structure, services and environment.

The **Financial Section** provides information regarding the financial condition of the City through the presentation of financial statements and schedules, note disclosures, and narratives. All statements conform to generally accepted accounting principles.

The **Statistical Section** provides interesting historical, financial, economic and demographic information. This section contains trend and nonfinancial data.



Lake Havasu City | Everyone's Household

The City applies the same financial fundamentals to the management of the City's finances that apply to individual households. Lake Havasu City is the level of government that touches your daily lives the most, including police and fire protection, paving roads, ensuring high quality utilities such as water and sanitary sewer services, maintaining parks and other recreational facilities, providing recreation and cultural activities, and a variety of other traditional support services. Highlighted below are some of the ways the City's financial management practices ensure a strong financial position.

BUDGET AND PLANNING

The Annual Budget serves as the foundation of the City's financial planning and control. Much like the average citizen, the City uses a balanced budget to ensure that it maintains a healthy financial position. The City Council is required to hold public hearings on the Proposed Budget and the tax levy in order to provide taxpayers an opportunity for comment. A Tentative Budget must be adopted by the City Council by the third Monday in July, but the City makes every effort to have the final budget adopted prior to the start of the new fiscal year.

FINANCIAL STANDARDS

Comparable to a household's needs to borrow for a house or automobile, the City uses debt in order to fund its Capital Improvement Plan to provide necessary infrastructure impacting citizen's daily lives, such as water and wastewater facilities and equipment. The City seeks consistently to maintain a strong financial position as evidenced by its AA-/Aa3 credit ratings from Standard & Poor's Rating Group and Moody's Investors Services.

SAVING AND INVESTING FOR THE FUTURE

Similar to your personal budget, ensuring savings for the future is an important aspect of our financial stewardship. As a part of the City's efforts to provide sustainable services that improve the Community and create a sustainable government, the City maintains a "savings" in its General Fund of 15% of the average actual General Fund revenues for the preceding five fiscal years.

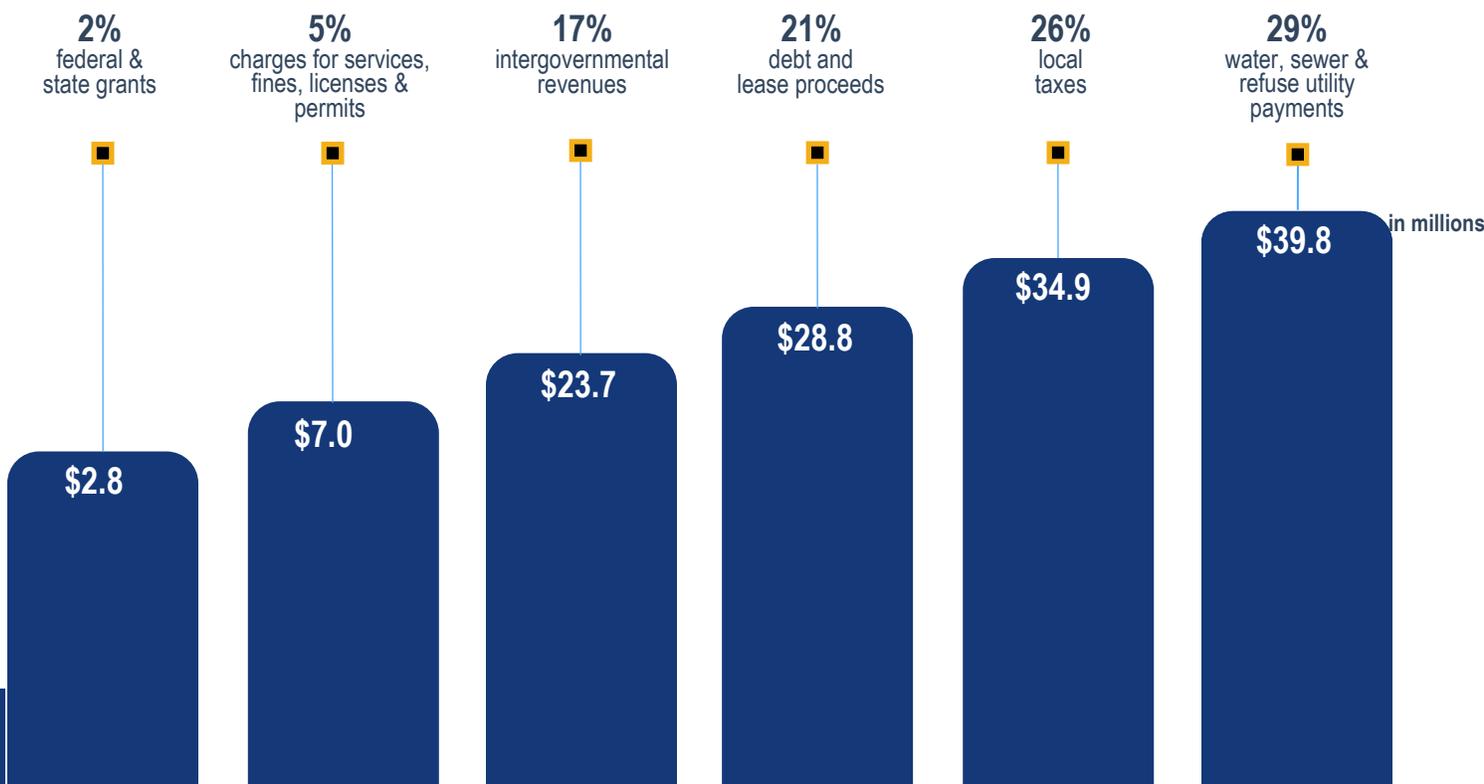
Sources | City Funds

The City's largest budgeted revenue sources are the service fees for the City provided utilities—Water, Sewer and Refuse (trash service). The City's utility rates support the costs of providing the services and are collected from those who use and benefit from the services. Local taxes are the City's second largest category of revenue and consist of local sales taxes, property taxes and franchise fees. These taxes predominately fund basic government services such as Public Safety, Public Works, Recreation and Aquatics programs and General Government. Debt and lease proceeds is a significant source of revenue this year, as the proceeds are used to fund capital programs and are excludable from the state-imposed expenditure limitation.

Intergovernmental revenues is a state-shared revenue program which distributes funds to Arizona municipalities from: vehicle license tax, state sales tax, state income tax, and highway user revenues. Charges for services, fines, licenses and permits include the fees collected for Recreation and Aquatic programs, permits and business license fees, fines and other charges. Federal and state grants support transportation planning, transportation projects, housing rehabilitation, aviation, and supplemental public safety needs.

FISCAL YEAR 2018 (FY18) ADOPTED BUDGET

FY18 City-wide Adopted Operating and Capital budgets total \$155.2 Million. The categories shown highlight the sources (revenues) and uses (expenditures) as a percentage of the total for ease of understanding. Key goals used to build the budget are shown on the right.



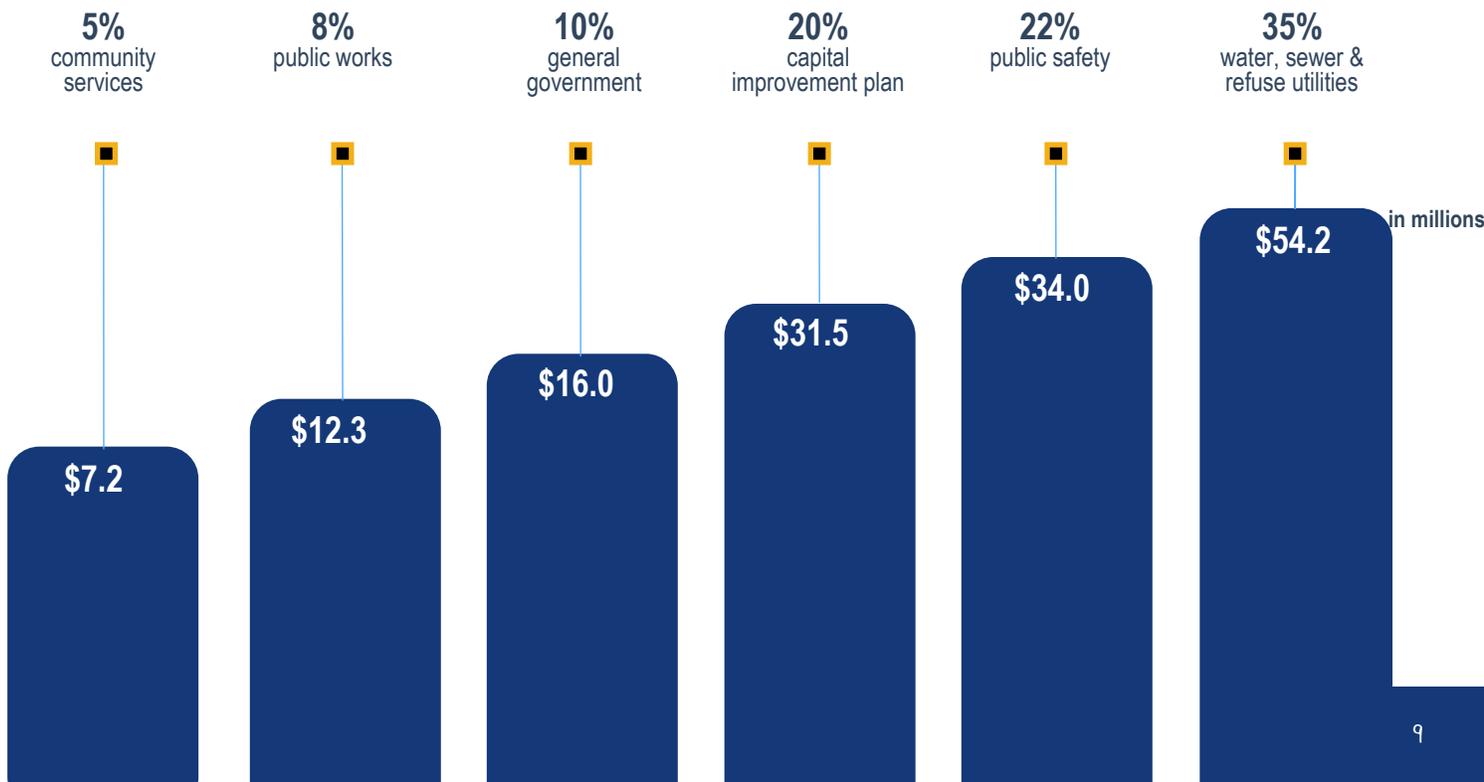
uses | City Funds

The largest budgeted item is the City’s essential utility services, which include potable drinking water, sanitary sewers, residential trash and landfill services. These services protect the environment and health of our community. Public Safety, the second largest budgeted item, consists of Fire, Police, Jail and 911 Emergency Communications. The third largest budgeted item, the Capital Improvement Plan (CIP), is the City’s 5-year capital project plan.

General Government includes the administrative functions of the City, such as Human Resources, Finance, Municipal Court, Accounting, Budget, Information Technology (IT), City Manager’s Office, City Clerk and City Attorney’s Office. Public Works includes transportation, streets and City-wide maintenance services, including the vehicle maintenance and parks and recreation facility maintenance programs. Community Services provides recreation programs, housing rehabilitation and economic development.

BUDGET PRIORITIES FOR FY18:

- Safe and Secure Community
- Well-planned, Sustainable Growth and Development
- Reliable Infrastructure and Effective Mobility
- Clean, Sustainable Environment and Preservation of Natural Resources
- Great Community to Live, Work, and Play
- Good Governance



FY 18

Governmental Results

Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The governmental activities of the City include General Government (Public Works, Municipal Court, Community Investment (Engineering, Building and Planning), and the City Administrative Departments), Public Safety (Police and Fire), Highways and Streets, Culture and Recreation, Tourism and Promotion, and Transportation services.

Balance Sheet

Amounts in thousands	FY18	FY17 (restated)	Change
Total Assets	\$ 172,113	\$ 168,044	\$ 4,069
Total Liabilities	(127,058)	(121,655)	(5,403)
Total Net Position	\$ 45,055	\$ 46,389	\$ (1,334)

A **balance sheet** provides a snapshot of what the City owns (assets) and owes (liabilities). **Net position** represents the City's investment in the assets it uses in providing services to its citizens.

The largest portion of the City's net position is its investment in capital assets, (e.g., land, buildings, infrastructure, machinery, and equipment), less any related outstanding debt used to acquire the assets. The assets are used to provide services to citizens, thus, are not available for future spending. Over time, changes in net position may serve as a useful indicator of whether the financial position of the City is improving or declining. The increase in Liabilities is due primarily to the increase in the unfunded pension liability of \$7.0 million.

Income Statement

Amounts in thousands	FY18	FY17	Change
Revenues	\$ 58,200	\$ 55,648	\$ 2,552
Expenditures	(61,247)	(64,976)	3,729
Transfers In/Out	1,712	2,044	(332)
Restatements		(6,491)	6,491
Changes in Net Position	\$ (1,335)	\$ (13,775)	\$ 12,440

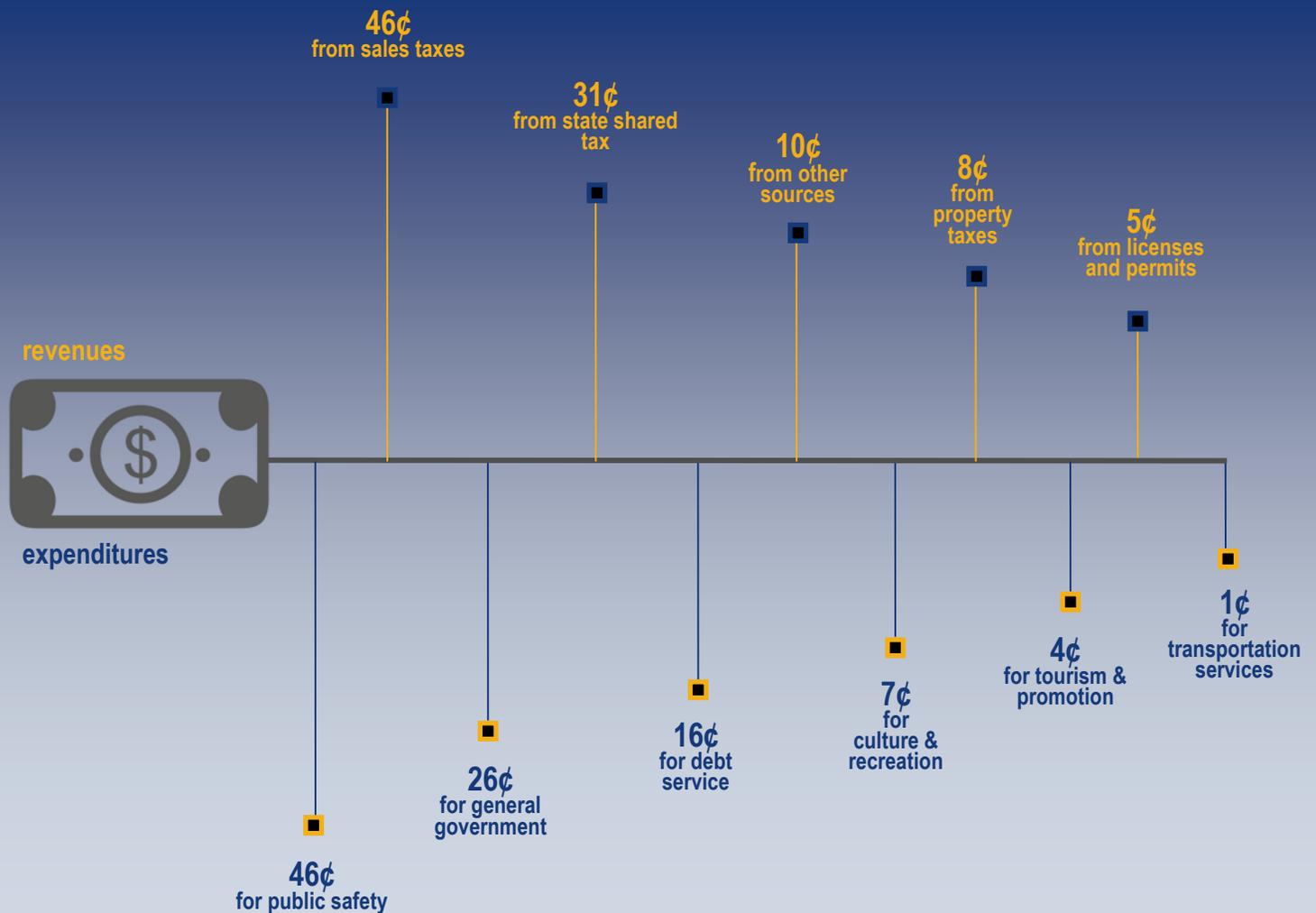
An **income statement** provides a summary of amounts received (revenues) and amounts spent (expenditures). The difference between revenues and expenditures shows the City's **change in net position**. A positive change in net position indicates the City had enough revenues to cover its obligations and has the ability to save for the future.

Business tax revenue, which is the single largest source of general government revenue, includes sales and use taxes. Business tax revenue increased 8.1% over FY17 and is attributed to an improving economy and tourism. Public Safety, which is comprised of the Police and Fire Departments, is the largest governmental expense function. In total, Public Safety expenses decreased 8.9% from the previous fiscal year due to adjustments in accounting for pension costs, and FY17 reflected a one-time payment of \$1.6 million associated with the refunding of prior year's PSPRS employee contributions as the result of the *Parker* lawsuit.

FY 18

General Fund Results

The General Fund is the chief operating fund of the City. Sales Taxes and State Shared Taxes are the two largest sources of revenue totaling 77 cents of every dollar received. State Shared Taxes is a state-shared revenue program which distributes funds to Arizona municipalities from four different state revenue sources: vehicle license tax, state sales tax, state income tax, and highway user revenues (accounted for in a Special Revenue Fund). Revenues from Other Sources include Franchise Taxes, Fines, Charges for Services, Investment Earnings, and Contributions. Public Safety and General Government are the largest areas of General Fund spending at 72 cents per dollar, combined. Public Safety is comprised of the Police and Fire Departments, and General Government includes Public Works, Court, Community Investment, and Administrative Departments.



FY 18

Enterprise Results

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The business-type activities of the City include Water (Irrigation and Drainage District (IDD)), Wastewater and Trash (Refuse) Utilities, and the Airport. These activities are primarily supported through user charges and fees. Wastewater is the largest of Lake Havasu's business-type activities, followed by Water (IDD).

Balance Sheet

Amounts in thousands	FY18	FY17 (restated)	Change
Total Assets	\$ 472,907	\$ 472,832	\$ 75
Total Liabilities	(263,152)	(267,176)	4,024
Total Net Position	\$ 209,755	\$ 205,656	\$ 4,099

A **balance sheet** provides a snapshot of what the City owns (assets) and owes (liabilities). **Net position** represents the City's investment in the assets it uses in providing services to its citizens.

The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference being reported as net position. Net position may serve, over time, as a useful indicator of a government's financial position. The decrease in business-type activities liabilities is primarily from repayment of long-term debt in the amount of \$4.9 million.

Income Statement

Amounts in thousands	FY18	FY17	Change
Revenues	\$ 50,760	\$ 49,673	\$ 1,087
Expenditures	(44,948)	(43,890)	(1,058)
Transfers In/Out	(1,712)	(2,044)	332
Restatements		(1,962)	1,962
Changes in Net Position	\$ 4,100	\$ 1,777	\$ 2,323

An **income statement** provides a summary of amounts received (revenues) and amounts spent (expenditures). The difference between revenues and expenditures shows the City's **change in net position**. A positive change in net position indicates the City had enough revenues to cover its obligations and has the ability to save for the future.

Both the total revenue and total expenses for business-type activities increased by \$1.1 million over the previous fiscal year. The majority of the revenue increase was from water fees, fines, and charges for services in the IDD fund, which was driven by higher water consumption. The majority of the increased expenses were in the IDD fund, due to capital infrastructure projects, which includes water main replacements and tank and booster improvements.

FY 18

Capital Improvement Plan

The Capital Improvement Plan (CIP) is a blueprint for planning the City's capital expenditures. It is a comprehensive five-year plan identifying capital projects to be funded during the planning period. A capital project is defined as a physical improvement or any major non-recurring expenditure (over \$50,000), which results in a permanent addition to the City's assets or infrastructure with a useful life of five years or more. CIP projects are new or expanded physical facilities, large-scale rehabilitation, or replacement of existing facilities. CIP projects may also include the acquisition of land, or cost of engineering or architectural studies and services relative to a public improvement.

During FY 2017-18, the City completed a number of projects, including the following:

- Cypress Park Complex \$3.0 million—Opening of a new City park that includes multi-use fields, walking paths, seating areas, a restroom, and a playground.
- Wash Stabilization \$4.2 million—Multi-year project for improvement of the City's wash system functionality and safety. Wash stabilization includes expected reduction in maintenance and street clean-up after storms.
- Havasu 280 Riviera and Contact Point State Park Project \$1.7 million—Multi-year project to install roadway to the Havasu Riviera.
- SARA Park Sports Complex \$0.6 million—Design Phase of the Sports Complex.



FY 18

Understanding City Debt

The City seeks to consistently maintain a strong financial position as evidenced by its AA-/Aa3 rating from Standard & Poor's Rating Group and Moody's Investors Services, respectively, on its outstanding general obligation bonds in which debt service is supported by property taxes. Ratings for bonds supported by the City's enterprise revenues or excise taxes are A-/A2, respectively.

The City issues debt to fund major general government and business-type capital needs.

Governmental

Outstanding General Governmental bonded debt totals approximately \$13.9 million, which includes new debt issued to support various capital projects and prior loan proceeds from debt previously issued.

Debt activity:

- \$12.6 million new debt issued in FY18 to finance the prepayment of the City's Arizona Public Safety Personnel Retirement System pension expenditures for the fiscal year 2018 and 2019. (The City had enough current available resources, but needed to issue debt in order to stay under its Expenditure Limitation.)
- \$2.6 million previously issued debt in 2008 to purchase a parcel of land from the Arizona State Land Department for the Freedom Bridge (the 2nd bridge to the Island).

Business-type activities

The majority of City bonded debt is associated with our enterprise funds, specifically Water and Wastewater Utilities. In total, outstanding bonded debt for business-type activities is approximately \$225.9 million.

Proceeds from this previously issued debt were used for infrastructure improvements to the water and wastewater systems such as the Wastewater System Expansion Project, replacement of water service lines in conjunction with the Wastewater System Expansion Project, replacement of water main pipes, and the construction of a new booster station to replace an existing pump station.

An important note about business-type debt is that debt is repaid from business related charges, not from general revenue sources.



Mission To enrich the quality of life for Lake Havasu City residents and visitors by providing a variety of high quality programs and facilities that promote health and wellness, learning, and fun for all ages, cultures, and abilities.



The Parks and Recreation Department offers residents and visitors of Lake Havasu City various activities for adults and youth, as well as an Aquatic/Community Center and several parks throughout the city.

Youth activities include the after school program, seasonal camps, sports, swim lessons and events with schools, clubs and outside organizations. Adult activities include weekday exercise classes, lap swim, indoor pickle ball, and swim lessons, as well as several community events throughout the year.

The Aquatic/Community Center is a multi-purpose facility that serves the community in a variety of ways. The Aquatic side of the facility features an indoor wave and lap pool, a whirl pool, a therapy pool, an outdoor splash pad, slide and fun shore features. The pools, slide and splash pad are used regularly during open swim, lap swim and exercise classes in addition to summer youth activities like the Junior Lifeguard Program and Summer Swim League. The Community Center houses a variety of rooms both large and small, that are available for use in a multitude of ways. Room offerings range from a full commercial kitchen and four meeting rooms to a gym capable of seating 1,000 people. Facility rentals include baby showers, birthday parties, classes, concerts, meetings, weddings, and more.

The Aquatic/Community Center also features the Parks and Recreation Department offices where you can register for offered activities and programs, reserve park ramadas, facility meeting rooms, as well as apply for special events through the special event application process.

Lake Havasu City features 14 parks throughout the city each with family-friendly amenities. These amenities include play structures, water features, outdoor courts, and horseshoe pits. Three of the parks have reservable ramadas. Each ramada is equipped with concrete picnic tables, a grill and shade. The Patrick Tinnell Memorial Sports complex is a 40,000 square foot lakefront multi-use skate park located in Rotary Community Park. It is a Street League Skateboarding-Certified facility and is also open to BMX and scooters. Lake Havasu also has three maintained dog parks located at Avalon Park, London Bridge Beach, and S.A.R.A. Park. These dog parks allow owners and dogs to socialize while enjoying the outdoors.

In addition to 14 parks, Lake Havasu City also offers the community 15 lit multi-use fields. These fields are used by both adult and youth leagues for baseball, football, soccer, and softball. Thanks to Lake Havasu's enjoyable weather, fields are used year-round.

Lake Havasu City is a city that was founded with the focus on quality of life and its importance in the community. This is evident in the various activities available to anyone whether boating, hiking, cycling, or just being outdoors - **Lake Havasu has something for everybody!**



"The quality not the longevity of one's life is what is important." - Martin Luther King Jr.



Lake Havasu City Parks & Recreation by the numbers:



15 Community Parks



16,471 Annual Open Swim Participants



4,095 After School Program Participants



699 Seasonal Camp Participants



2,669 Field Users



30,427 Annual Exercise & Lap Swim Participants



1,456 Annual Community Center Rentals



11 Full Time Staff
170 Part Time Staff

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Havasu: Live, work, Play

Lake Havasu City is an interesting and unique city with a lot to offer, see, and do. Whether you're here to live, work, or play, here are a few reasons why Lake Havasu City is the desert's shining gem.

Museum of History • The Lake Havasu Museum of History was created so that present and future generations would not only know the significance of the creation and development of the Lake Havasu City area, but learn from the past and recognize the need to preserve the historical heritage. Come and see exhibits displaying the history of the Native American Chemehuevi and Mohave Tribes, the role of the lower Colorado River, the Parker Dam and formation of Lake Havasu, the relocation of the London Bridge, and an overview of the native wildlife here in Havasu.

Havasu 95 Speedway • Havasu 95 Speedway is an ASA-sanctioned paved oval track in SARA Park with stock car races in classes including late model, modified, truck, street stock, legend, bandolero and factory stock. The track opened in 1989 and races run from September through May. Feel the intense energy of racing at Havasu 95 Speedway as powerful well-oiled machines rev their engines and fly around the track at death-defying speeds.

Birding • The area in and around Lake Havasu City is rich in opportunities for birdwatchers, with more than 355 species identified in the local area and where 80 percent of the state's plant and wildlife species can be found. One of the best ways for birdwatchers to observe waterfowl is from a kayak or canoe in the early morning.

Source: LHC CVB <https://golakehasvu.com/activities/attractions/>

TOP 10 EMPLOYERS

**Havasu Regional Medical Center • Lake Havasu City • Lake Havasu School District • Sterilite Corporation
Shugrue's Restaurants • Walmart • London Bridge Resort • Anderson Auto Group • Bashas' • River Medical**



FY 18

Community Recreation Clubs

Whether you're interested in soccer, softball, motocross, swimming, skating, hockey, disc golf, walking, baseball, football, BMX, golf, fishing, canoeing, four-wheeling, biking, paddling, boating, pickle ball, tennis, RC boats/planes/buggies, or marksmanship, Lake Havasu has a club for you. With various clubs for the young and the young-at-heart, Havasu has plenty to offer for every age range. Here we highlight just a few of the amazing recreation groups Havasu has to offer.



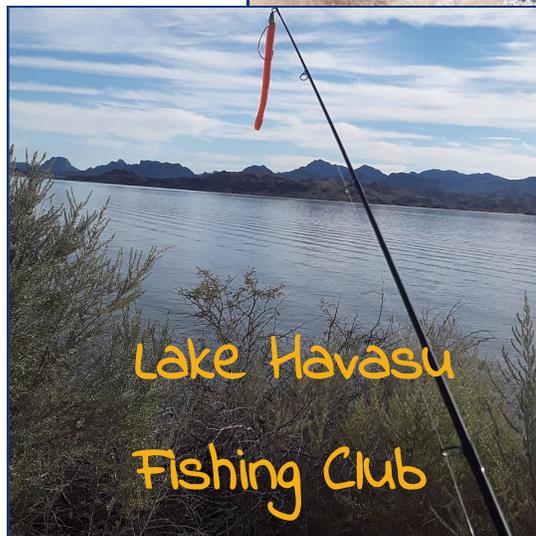
Uniquely set amongst the scenic Lake Havasu City Arizona desert backdrop where good sportsmanship, safety, and community support thrive. www.usabmx.com/tracks/1292



Enjoy and protect the natural resources and support the multiple uses principle as applied to Public Land. <http://havasu4wheelers.org/>



Teach you how to skate, stick handle, and the skills of hockey. They offer in-house teams as well as travel teams for our youth. www.facebook.com/havasuhockey/



we have the best place on earth to fish for smallmouth bass, Largemouth bass, and pan fish... not to mention some of the biggest catfish in North America just feet away from shore! www.facebook.com/lakehavasufishingclub/

Established to develop the character traits, technical skills, and intense desire necessary for maximum realization of each individual's potential. www.teamunify.com/About.jsp?_tabid_=93542&team=a2hsaz



To foster the advancement and wellbeing of the shooting sport with the goal of improving understanding and knowledge of the shooting skills. [www.havasusportsman.com/index.html](http://www.havasusportsmansportsman.com/index.html)





Lake Havasu City's

Vision

Mission

Core Businesses

vision

A residential and resort community

- BLUE LAKE, BEAUTIFUL MOUNTAINS
- ACTIVE LIFESTYLE
- OPPORTUNITIES TO MAKE A LIVING
- A GREAT PLACE TO LIVE AND WORK

mission

Lake Havasu City strives to...

- PROVIDE FIRST CLASS SERVICES FOR OUR CITIZENS, BUSINESSES AND GUESTS
- BUILD AND MAINTAIN QUALITY CITY INFRASTRUCTURE AND FACILITIES
- DEVELOP AND MAINTAIN A STRONG PARTNERSHIP BETWEEN CITY GOVERNMENT AND THE COMMUNITY
- MAINTAIN A FINANCIALLY HEALTHY AND SUSTAINABLE CITY GOVERNMENT

core businesses

Our Core Businesses include...

- PROTECT CITIZEN SAFETY AND SECURITY
- OPERATE WATER AND SEWER SYSTEMS
- PROVIDE QUALITY OF LIFE FACILITIES AND PROGRAMS FOR ALL CITIZENS
- SUPPORT DIVERSIFIED ECONOMIC EXPANSION AND VITALITY

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LHC Community Investment — PG. 13

LHC Parks & Recreation — PGS. 15, 16, 17

LHC BMX, Havasu Dust Devils Hockey, Havasu Stingrays,

LHC Sportsman Club, LH Fishing Club, Havasu 4 Wheelers—PG. 19

Lake Havasu City

2330 McCulloch Blvd N.

Lake Havasu City, AZ 86403

Office of the City Manager | (928) 453-4141

Office of the Administrative Services Director | (928) 453-4147

www.lhcaz.gov