

Mayor Cal Sheehy
Vice Mayor Cameron Moses
Councilmember Nancy Campbell
Councilmember Jeni Coke
Councilmember Jim Dolan
Councilmember David Lane
Councilmember Michele Lin



Lake Havasu City
Municipal Courthouse
Council Chambers
92 Acoma Boulevard
Lake Havasu City, Arizona 86403
www.lhcaz.gov

City Council

Budget/CIP Work Session Agenda

Thursday, May 9, 2024

9:00 AM

One or more councilmembers may be participating via remote conferencing.

In accordance with A.R.S. § 38-431.02, the public will have physical access to the meeting place fifteen (15) minutes prior to the start time as noticed on the meeting agenda.

Lake Havasu City endeavors to ensure the accessibility of all of its programs, facilities, and services to all persons with disabilities in accordance with the Americans with Disabilities Act. If you need an accommodation for a meeting, please contact the City Clerk at 453-4142 at least 24 hours prior to the meeting so that an accommodation can be arranged.

The City Council may vote to hold an executive session for the purpose of obtaining legal advice from the City's attorney on any matter listed on the agenda under A.R.S. § 38-431.03(A)(3).

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL**
- 4. PUBLIC HEARINGS**

**Presentation, Discussion, and Potential Direction to Staff on the Budget for
Fiscal Year 2023/24 (Year-End Estimates), Fiscal Year 2024/25 Annual
Budget, and the Five-Year Capital Improvement Plan**

- 5. ADJOURN**



Proposed Budget
City Council Work Session
Fiscal Year 2024-25

Lake Havasu City
Thursday, May 9, 2024
9:00 a.m.

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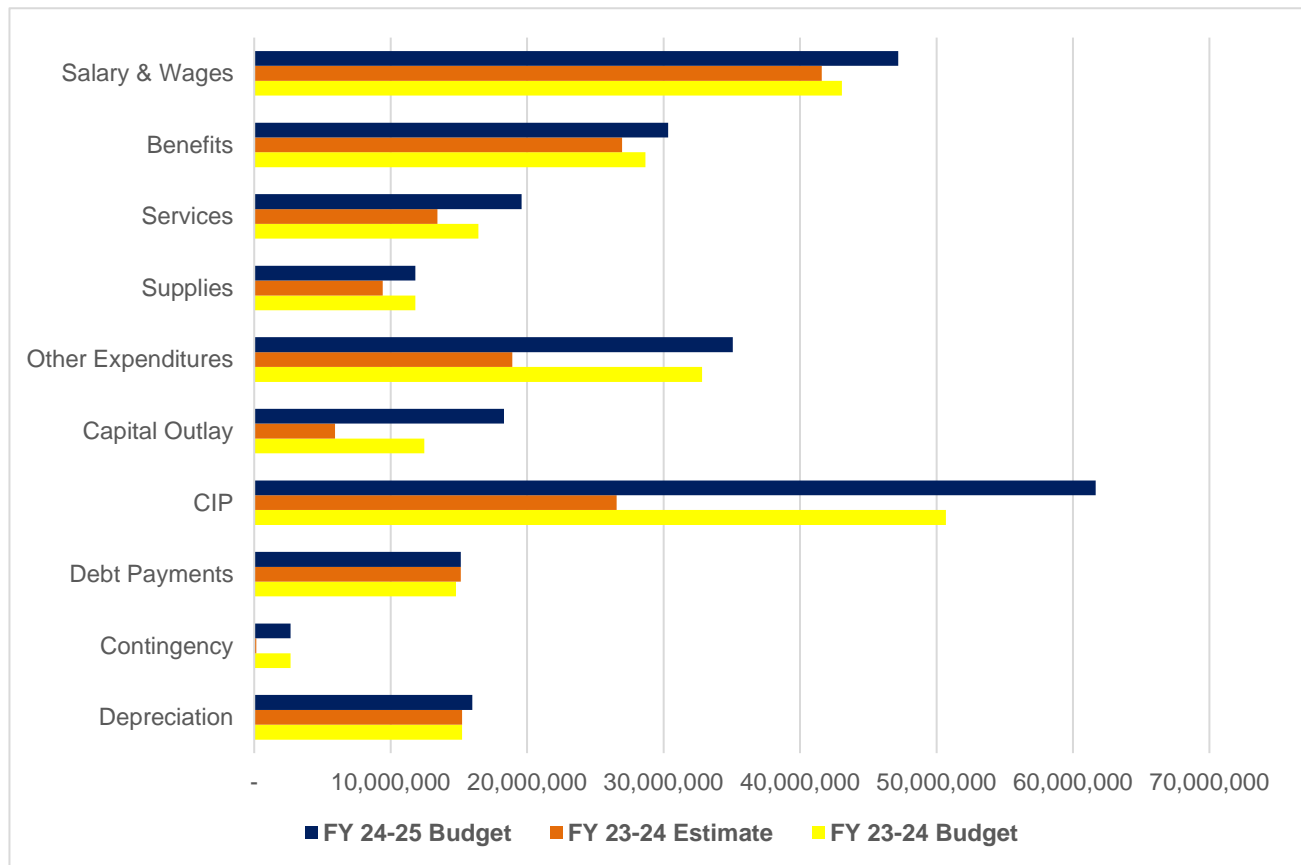
Lake Havasu City Fiscal Year 2024-25 Proposed Budget

The enclosed schedules detail the Proposed Budget for Fiscal Year (FY) 24-25 and provide estimates for the fiscal year ending June 30, 2024 (FY 23-24). It provides comparisons and explanations of major variances between the two fiscal years for both expenditures and revenues.

Expenditures

The Lake Havasu City Proposed FY 24-25 budget totals \$241.8 million (excludes depreciation). This includes \$61.7 million for the Capital Improvement Plan (CIP), \$18.3 million for capital outlay and \$2.7 million for contingency.

Expenditure Comparison



The most significant difference from the Estimated Actuals and Budget for FY 23-24 is \$24.5 million that will not be spent by June 30, 2024, for CIP. Therefore, \$24.5 million of the remaining CIP budget will be carried forward into FY 24-25 to complete projects and is included as part of the FY24-25 \$61.7 million.



Lake Havasu City Fiscal Year 2024-25 Proposed Budget

Proposed to Budget % Change

	Budget 23-24	Estimated 23-24	Proposed 24-25	\$ Change	% Change
Salaries & Wages	\$ 43,060,240	\$ 41,597,440	\$ 47,190,680	\$ 4,130,440	9.6%
Benefits	28,667,231	26,952,335	30,335,905	1,668,674	5.8%
Services	16,427,195	13,426,025	19,595,330	3,168,135	19.3%
Supplies	11,821,065	9,429,575	11,815,925	(5,140)	0.0%
Other Expenditures	32,816,574	18,924,590	35,061,340	2,244,766	6.8%
Capital Outlay	12,456,738	5,934,520	18,311,097	5,854,359	47.0%
CIP	50,694,450	26,549,220	61,671,735	10,977,285	21.7%
Debt	14,793,962	15,137,655	15,139,870	345,908	2.3%
Contingency	2,657,000	150,000	2,657,000	-	0.0%
Total	\$ 213,394,455	\$ 158,101,360	\$ 241,778,882	\$ 28,384,427	13.3%

* Excludes Depreciation

The FY 24-25 budget is an overall increase from the FY 23-24 budget (excluding depreciation) of 13.3%. The FY 24-25 budget includes 14 new full-time positions; \$14.4 million added for one-time purchases; and \$11 million in additional CIP.

The proposed Salaries & Wages Budget is \$4.1 million more than the FY 23-24 budget. As indicated above, the proposed budget for salaries and wages includes fourteen (14) new full-time budgeted positions. Included in the wage and benefit calculations are employee step increases on review date, a wage stabilization adjustment, increases to part-time wages, and a workers compensation increase of approximately 3%. The ASRS (Arizona State Retirement System) employer contribution rates are decreasing slightly from 12.29% to 12.27% in FY 24-25. The PSPRS employer contributions are holding flat at 72.45% for police and there is a slight decrease from 72.35% to 71.38% for fire. These ranges for public safety include all tiers in the plan.

The proposed Services Budget is \$3.2 million more than the FY 23-24 budget. The increase is due to additional programs for repair and maintenance, replacement of doors, HVAC systems, floors and City parking lots.

The proposed Capital Outlay Budget is \$5.8 million more than the FY 23-24 budget. This increase is primarily due to carryforwards and supplemental one-time items that are funded by the additional revenues received in FY 23-24 and available fund balance.

The proposed budget for Other Expenditures is approximately \$2.4 million more than the FY 23-24 budget. This is primarily due to an increase in utilities, outside contracts, and additional budget for unknown grant opportunities.



Lake Havasu City Fiscal Year 2024-25 Proposed Budget

Revenues

The Lake Havasu City Proposed FY 24-25 Revenue Budget totals \$189.7 million. The FY 24-25 expenditures (excluding depreciation) exceed revenues by \$52.1 million. This is mainly due to the City's CIP, which uses one-time available resources (*also referred to as fund balance*) and the additional revenues resulting from economic growth that was greater than projected. Available resources are the accumulated revenues over expenditures from prior years.

Proposed to Budget % Change

	Budget 23-24	Estimated 23-24	Proposed 24-25	\$ Change	% Change
General Fund	87,840,940	87,087,115	91,734,665	3,893,725	4.4%
Wastewater Fund	32,879,590	28,942,505	29,964,090	(2,915,500)	-8.9%
Water Fund	14,866,260	15,967,270	22,571,230	7,704,970	51.8%
HURF Fund	12,121,225	7,076,750	12,256,125	134,900	1.1%
Refuse Fund	8,209,110	8,535,830	8,562,210	353,100	4.3%
Airport Fund	4,611,655	1,130,815	3,668,695	(942,960)	-20.4%
Flood Control	7,128,495	3,113,860	3,130,585	(3,997,910)	-56.1%
Misc. Special Revenue Funds	17,835,146	8,428,445	17,791,555	(43,591)	-0.2%
Total	\$ 185,492,421	\$ 160,282,590	\$ 189,679,155	\$ 4,186,734	2.3%

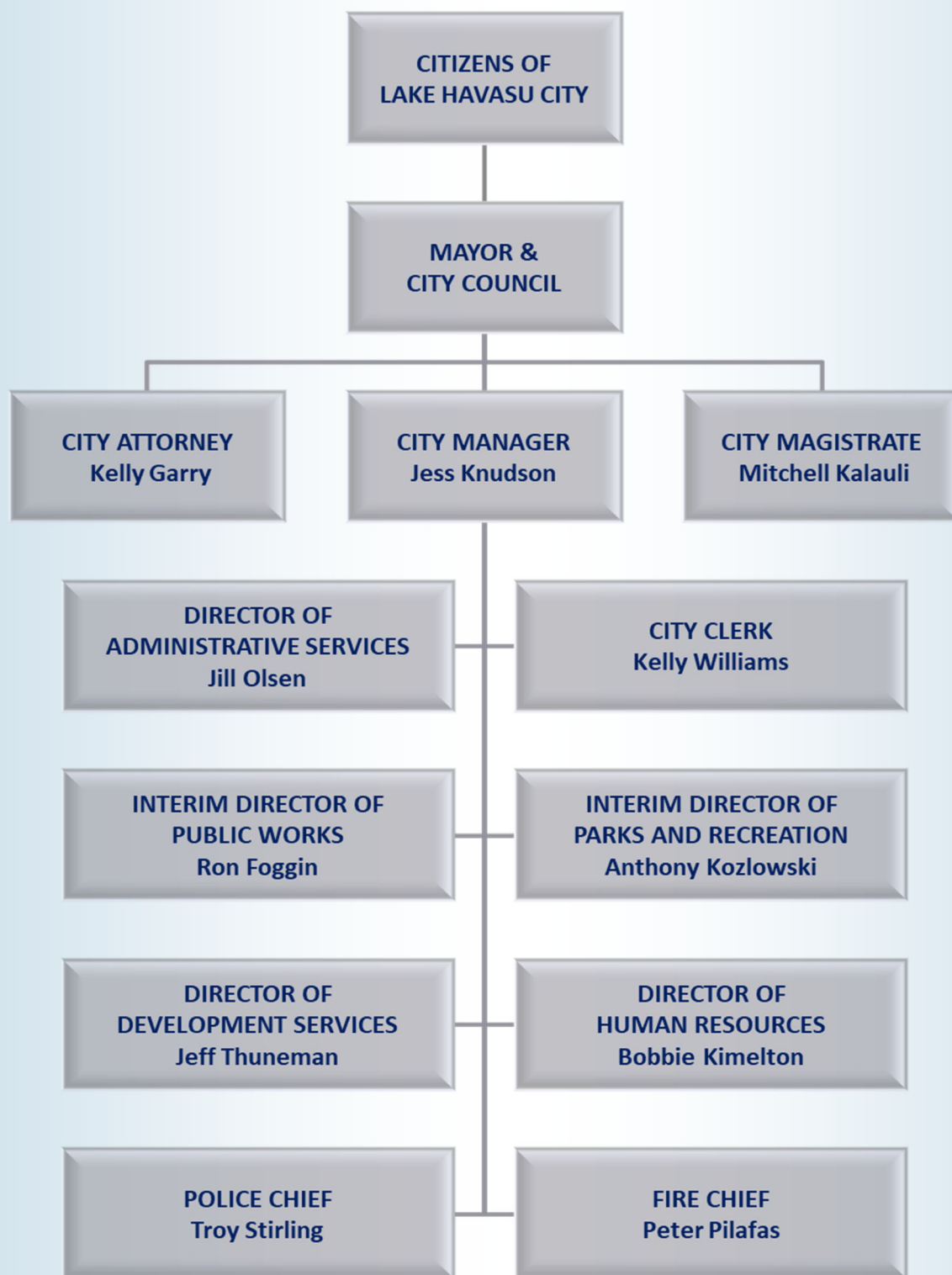
BUDGET AND CIP CALENDAR

FY 24-25

Actions and Deadlines

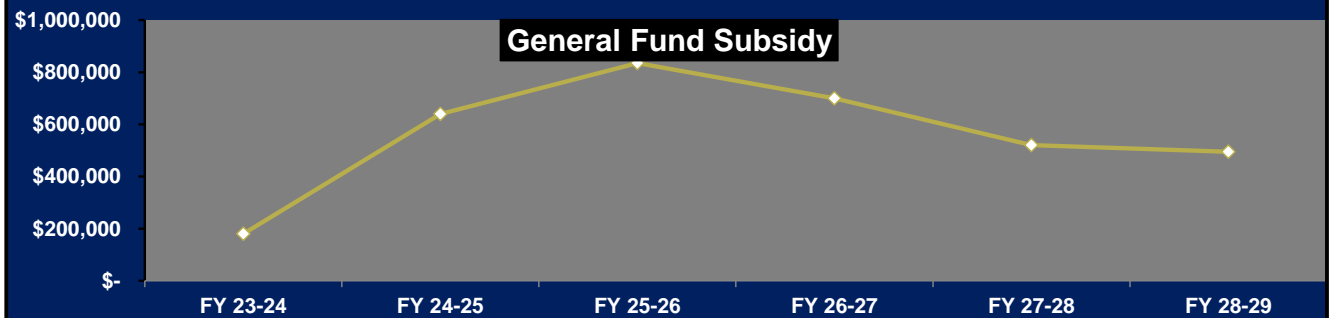
2023	October	3	CIP budget process meeting
		4	ASD Budget office distributes CIP request form to the departments
	November	3	Departments submit all new CIP requests to the Public Works Director with copy to Admin Services (Budget office and Director)
2024	December	22	ASD Budget analyzes City's ability to fund/support major expenditures
	January	11	CIP working group meets to discuss CIP requests
		17-18	Budget training; Departments receive budget instructions
		31	City Council Planning Session with Financial Overview
	February	2	Departments submit operating budget requests and supplemental requests to the ASD Budget office
		9	Departments submit budget carryforward request to the ASD Budget office
		12-18	ASD Budget office reviews budget submittals; confers with departments as needed
	March	7	City Manager and Department Directors receive first draft of Preliminary Budget
		11-14	Departments review Preliminary Budget with the City Manager, ASD Director, and ASD Budget (refer to separate schedule for meeting time)
		18-22	ASD Budget office makes adjustments discussed in the Department budget meetings
		25	Engineering submits CIP project adjustments to ASD Budget office
	April	1	CIP and Department carryforward adjustments are due to the ASD Budget office
		11	City Council Budget/CIP Overview Work Session (9:00 a.m.)
	May	9	City Council 2nd Budget/CIP Work Session (9:00 a.m.)
	June	3	City Council receives Proposed Tentative Budget from Clerk's Office
		11	City Council adopts CIP and Tentative Budget
		25	City Council adopts Final Budget
	July	1	Begin new fiscal year
		9	City Council adopts Property Tax Levy

Organizational Chart



FINANCIAL PROJECTIONS - AIRPORT FUND

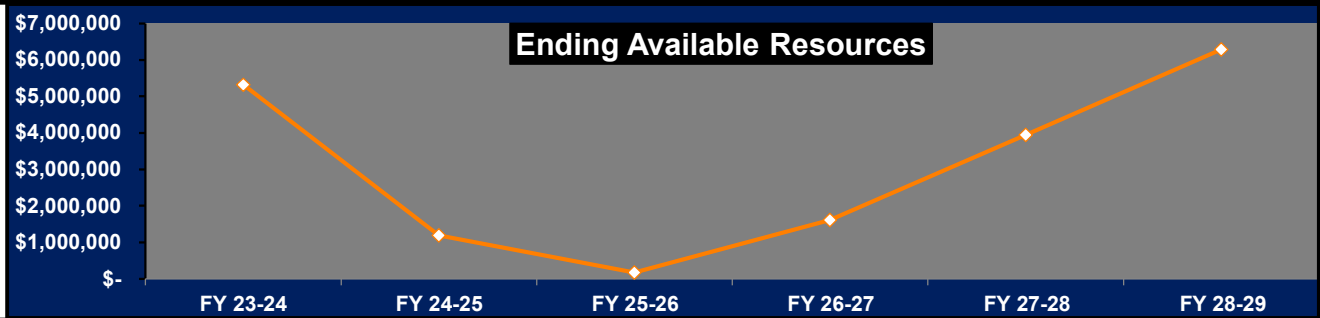
Financial Projections	Adopted FY 23-24	Estimated FY 23-24	Proposed FY 24-25	Projections			
				FY 25-26	FY 26-27	FY 27-28	FY 28-29
Revenues							
City Sales Tax - Jet Fuel	\$ 14,000	\$ 13,500	\$ 14,000	\$ 14,420	\$ 14,850	\$ 15,300	\$ 15,750
Grants & Contributions	3,905,030	430,125	2,958,570	9,326,755	7,260,280	2,683,190	1,883,750
Airport User Revenue	614,200	640,095	650,785	663,800	683,715	704,225	725,353
Investment Earnings & Miscellaneous	5,225	9,720	6,840	3,000	3,200	3,500	3,600
Rents and Leases	73,200	37,375	38,500	39,270	40,055	40,860	41,675
Total Revenues	\$ 4,611,655	\$ 1,130,815	\$ 3,668,695	\$ 10,047,245	\$ 8,002,100	\$ 3,447,075	\$ 2,670,128
Expenditures							
Personnel	\$ 466,585	\$ 453,195	\$ 477,235	\$ 534,005	\$ 560,705	\$ 588,740	\$ 618,180
Operation & Maintenance (O&M)	169,445	132,235	171,445	157,020	161,730	166,580	171,580
Capital Outlay	-	-	113,000	-	-	-	-
Capital Improvement Plan	4,185,000	452,765	3,232,000	9,850,000	7,600,000	2,840,000	1,980,000
Contingency	7,000	-	7,000	7,000	7,000	7,000	7,000
Depreciation	965,000	965,000	980,000	975,000	980,000	990,000	1,000,000
Interfund Cost Allocation - Support Svcs	309,750	309,752	334,318	346,020	358,130	370,665	383,640
	6,102,780	2,312,947	5,314,998	11,869,045	9,667,565	4,962,985	4,160,400
Non-Cash Depreciation & Adjustments	(965,000)	(965,000)	(980,000)	(975,000)	(980,000)	(990,000)	(1,000,000)
Total Expenditures	\$ 5,137,780	\$ 1,347,947	\$ 4,334,998	\$ 10,894,045	\$ 8,687,565	\$ 3,972,985	\$ 3,160,400
CURRENT YEAR RESOURCES	\$ (526,125)	\$ (217,132)	\$ (666,303)	\$ (846,800)	\$ (685,465)	\$ (525,910)	\$ (490,272)
Operating Transfers In/(Out)							
General Fund	\$ 515,000	\$ 180,000	\$ 640,000	\$ 835,000	\$ 700,000	\$ 520,000	\$ 495,000
Total Operating Transfers In/(Out)	\$ 515,000	\$ 180,000	\$ 640,000	\$ 835,000	\$ 700,000	\$ 520,000	\$ 495,000
SUBTOTAL	\$ (11,125)	\$ (37,132)	\$ (26,303)	\$ (11,800)	\$ 14,535	\$ (5,910)	\$ 4,728
Beginning Available Resources	\$ 21,227	\$ 89,043	\$ 51,911	\$ 25,608	\$ 13,808	\$ 28,343	\$ 22,433
ENDING AVAILABLE RESOURCES	\$ 10,102	\$ 51,911	\$ 25,608	\$ 13,808	\$ 28,343	\$ 22,433	\$ 27,161



Since the Airport Fund is subsidized by the General Fund, the ending available resource balance is budgeted to be a low amount (under \$50,000). Fluctuation in General Fund subsidy is due to CIP.

FINANCIAL PROJECTIONS - CAPITAL PROJECTS FUNDS

Financial Projections	Adopted FY 23-24	Estimated FY 23-24	Proposed FY 24-25	Projections			
				FY 25-26	FY 26-27	FY 27-28	FY 28-29
Revenues							
Contributions & Donations	815,000	20,000	795,000	-	-	-	-
Grants	5,863,680	4,730,960	4,750,000	-	-	-	-
Interest & Miscellaneous	11,785	73,300	31,795	33,070	34,400	35,765	37,195
Total Revenues	\$ 6,690,465	\$ 4,824,260	\$ 5,576,795	\$ 33,070	\$ 34,400	\$ 35,765	\$ 37,195
Expenditures							
Capital Improvement Plan	16,176,505	9,706,515	14,802,000	5,050,000	1,000,000	-	-
	16,176,505	9,706,515	14,802,000	5,050,000	1,000,000	-	-
Non-Cash Depreciation & Adjustments	-	-	-	-	-	-	-
Total Expenditures	\$ 16,176,505	\$ 9,706,515	\$ 14,802,000	\$ 5,050,000	\$ 1,000,000	\$ -	\$ -
CURRENT YEAR RESOURCES	\$ (9,486,040)	\$ (4,882,255)	\$ (9,225,205)	\$ (5,016,930)	\$ (965,600)	\$ 35,765	\$ 37,195
Beginning Available Resources	\$ 3,264,800	\$ 2,199,260	\$ 5,317,005	\$ 1,191,800	\$ 174,870	\$ 1,609,270	\$ 3,945,035
CIP Transfers In/(Out)							
CIP - General Fund Construction Sales Tax	\$ 3,000,000	\$ 3,000,000	\$ 4,000,000	\$ 4,000,000	\$ 2,400,000	\$ 2,300,000	\$ 2,300,000
CIP - General Fund Additional Infrastructure	5,000,000	5,000,000	975,000	-	-	-	-
CIP - Court Enhancement Fund	-	-	125,000	-	-	-	-
Total CIP Transfers In/(Out)	\$ 8,000,000	\$ 8,000,000	\$ 5,100,000	\$ 4,000,000	\$ 2,400,000	\$ 2,300,000	\$ 2,300,000
ENDING AVAILABLE RESOURCES	\$ 1,778,760	\$ 5,317,005	\$ 1,191,800	\$ 174,870	\$ 1,609,270	\$ 3,945,035	\$ 6,282,230



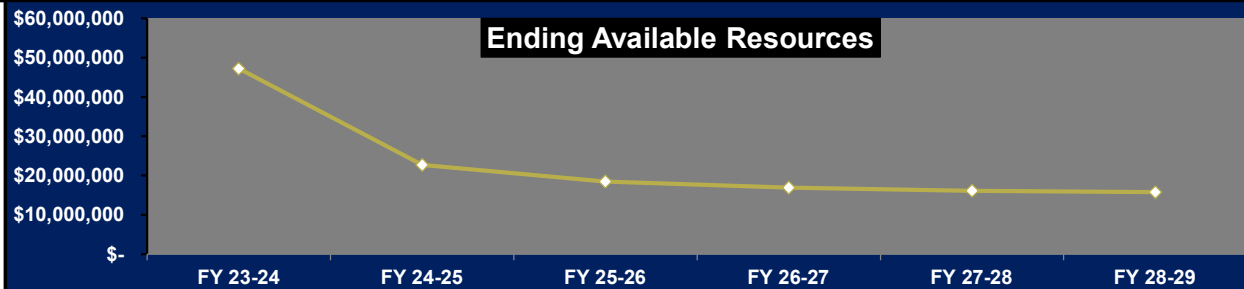
FINANCIAL PROJECTIONS - GENERAL FUND (continued on next page)

Financial Projections	Adopted FY 23-24	Estimated FY 23-24	Proposed FY 24-25	Projections			
				FY 25-26	FY 26-27	FY 27-28	FY 28-29
Revenues							
Property Tax Levy	\$ 6,403,025	\$ 6,408,955	\$ 6,814,415	\$ 7,018,850	\$ 7,229,410	\$ 7,446,295	\$ 7,669,685
Franchise Fees	2,280,000	2,448,485	2,521,940	2,572,380	2,623,825	2,676,300	2,729,830
City Sales Tax	33,450,000	34,136,800	34,136,800	34,819,535	35,864,125	36,940,050	38,048,250
City Sales Tax - R&B and Bed Tax	4,100,000	3,836,295	3,836,295	3,874,660	3,952,150	4,031,200	4,111,820
Other Taxes	265,800	362,950	373,850	381,325	388,955	396,730	404,670
Grants	3,816,600	600,250	5,286,760	450,000	400,000	375,000	375,000
License & Permits-Other	760,000	930,500	931,255	949,880	968,880	988,255	1,008,020
License & Permits - Building	1,445,000	1,830,470	1,567,750	1,599,105	1,631,090	1,663,710	1,696,985
State Shared - Auto	5,139,000	4,905,555	4,955,600	5,005,155	5,105,260	5,207,365	5,311,515
State Shared - Sales Tax	8,774,025	8,905,575	8,855,575	8,944,130	9,123,015	9,305,475	9,491,585
State Shared - Prop 207 Excise Tax	400,000	423,215	435,900	448,975	462,445	476,320	490,610
State Shared - Income Tax	15,629,800	15,629,800	12,655,560	11,391,615	11,916,215	12,530,805	13,204,260
Transit Revenue	57,500	84,180	84,000	84,840	85,685	86,545	87,400
Public Safety Revenue	1,550,450	293,420	4,122,250	1,808,365	1,898,780	1,993,720	2,093,400
Recreation Revenue	954,200	1,013,715	1,042,115	1,052,535	1,073,590	1,095,060	1,116,960
Fines & Forfeitures	1,494,800	1,365,940	1,407,910	1,450,150	1,493,650	1,538,460	1,584,615
Investment Earnings	684,085	2,926,755	1,513,790	1,544,065	1,574,950	1,606,445	1,638,575
Miscellaneous	636,655	984,255	1,192,900	1,204,830	1,216,875	1,229,050	1,241,340
Total Revenues	\$ 87,840,940	\$ 87,087,115	\$ 91,734,665	\$ 84,600,395	\$ 87,008,900	\$ 89,586,785	\$ 92,304,520
Expenditures							
Personnel Services:							
Salaries & Wages	\$ 33,212,260	\$ 31,616,530	\$ 36,228,965	\$ 37,496,980	\$ 38,809,375	\$ 40,167,700	\$ 41,573,570
Overtime	2,417,045	2,415,295	2,642,050	2,734,520	2,830,230	2,929,290	3,031,815
Healthcare Costs	8,939,080	8,171,450	8,642,950	8,815,810	8,992,125	9,171,970	9,355,400
Payroll Taxes	1,691,925	1,580,160	1,865,830	1,931,135	1,998,725	2,068,680	2,141,085
Retirement - ASRS	2,167,545	1,999,325	2,471,335	2,557,830	2,647,355	2,740,015	2,835,915
Retirement - PSPRS	11,322,405	11,152,445	12,686,860	13,194,335	13,722,100	14,270,990	14,841,835
Supplies & Services:							
Utility Services	2,478,005	2,545,945	2,907,130	2,968,595	3,057,650	3,149,380	3,243,865
Operating Services	8,274,840	6,912,340	9,093,535	7,245,000	7,498,575	7,761,025	8,032,660
Insurance & Claims	643,675	760,500	772,305	849,535	875,025	901,275	925,310
Meeting, Training & Travel	444,590	372,045	483,240	418,200	426,565	435,095	443,800
Operating & Maintenance Supplies	6,875,390	5,095,430	4,123,670	3,829,500	3,963,500	4,102,250	4,245,835
Bad Debt Expense	24,600	50,700	56,600	59,430	62,400	65,525	68,800
Outside Agency Contracts	1,117,815	1,207,710	1,444,690	1,459,140	1,473,725	1,488,465	1,503,350
Development Agreements	1,000,000	1,000,000	150,000	-	-	-	-
CVB & PED Payouts	2,100,000	2,095,155	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Capital (Includes Leases):							
Capital Outlay	5,628,020	2,595,635	10,202,735	1,000,000	1,000,000	1,000,000	1,000,000
Contingency:							
Unavailable Budget Appropriation/Grants	7,367,000	-	11,917,500	-	-	-	-
Contingency	1,000,000	150,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Leases & Bonds/Loans							
Principal & interest	677,327	961,430	973,740	975,900	985,660	995,520	1,005,475
Interfund Cost Allocation:							
Interfund Cost Allocations - Labor Attrition	(800,000)	-	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
Interfund Cost Allocations - Support Svcs	(7,709,644)	(7,849,414)	(7,582,560)	(7,815,000)	(8,044,400)	(8,285,670)	(8,534,240)
	88,871,878	72,832,681	101,380,575	80,020,910	82,598,610	85,261,510	88,014,475
Non-Cash Depreciation & Adjustments	-	-	-	-	-	-	-
Total Expenditures	\$ 88,871,878	\$ 72,832,681	\$ 101,380,575	\$ 80,020,910	\$ 82,598,610	\$ 85,261,510	\$ 88,014,475

FINANCIAL PROJECTIONS - GENERAL FUND

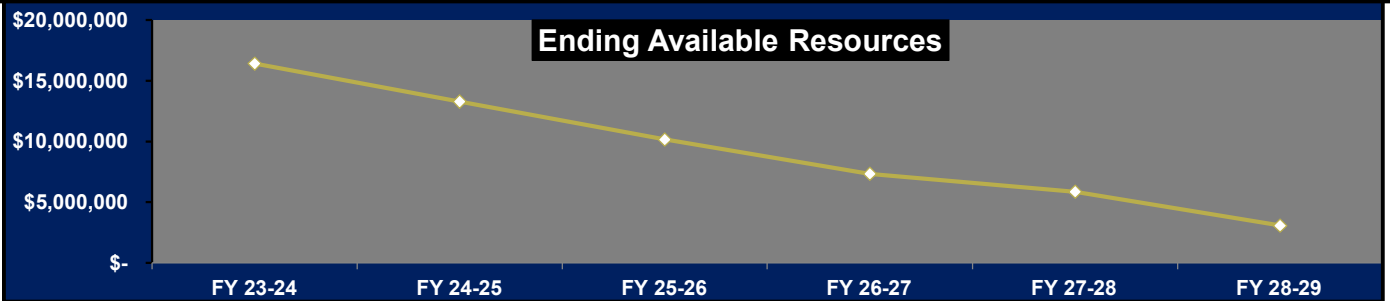
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Financial Projections	Adopted FY 23-24	Estimated FY 23-24	Proposed FY 24-25	Projections			
				FY 25-26	FY 26-27	FY 27-28	FY 28-29
CURRENT YEAR RESOURCES	\$ (1,030,938)	\$ 14,254,434	\$ (9,645,910)	\$ 4,579,485	\$ 4,410,290	\$ 4,325,275	\$ 4,290,045
Airport Fund	\$ (515,000)	\$ (180,000)	\$ (640,000)	\$ (835,000)	\$ (700,000)	\$ (520,000)	\$ (495,000)
Court Enhancement Fund	30,000	30,000	15,000	15,000	15,000	15,000	15,000
Water Fund - Facilities Maintenance	16,500	80,000	50,000	35,000	30,000	30,000	30,000
Wastewater Fund - Facilities Maintenance	38,500	120,000	65,000	65,000	50,000	50,000	50,000
HURF - Facilities Maintenance	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total Operating Transfers In/(Out)	\$ (390,000)	\$ 90,000	\$ (470,000)	\$ (680,000)	\$ (565,000)	\$ (385,000)	\$ (360,000)
SUBTOTAL	\$ (1,420,938)	\$ 14,344,434	\$ (10,115,910)	\$ 3,899,485	\$ 3,845,290	\$ 3,940,275	\$ 3,930,045
Beginning Balance	\$ 71,847,549	\$ 75,498,837	\$ 79,843,271	\$ 58,752,361	\$ 57,651,846	\$ 58,097,136	\$ 58,737,411
CIP Transfers In/(Out)							
CIP - HURF	(2,000,000)	(2,000,000)	(6,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
CIP - Other	(3,000,000)	(3,000,000)	(4,000,000)	(4,000,000)	(2,400,000)	(2,300,000)	(2,300,000)
CIP - Additional Infrastructure	(5,000,000)	(5,000,000)	(975,000)	-	-	-	-
Total CIP Transfers In/(Out)	\$ (10,000,000)	\$ (10,000,000)	\$ (10,975,000)	\$ (5,000,000)	\$ (3,400,000)	\$ (3,300,000)	\$ (3,300,000)
RESOURCES AVAILABLE BEFORE BSR	\$ 60,426,611	\$ 79,843,271	\$ 58,752,361	\$ 57,651,846	\$ 58,097,136	\$ 58,737,411	\$ 59,367,456
BUDGET STABILIZATION RESERVE (BSR)	\$ (32,664,380)	\$ (32,664,380)	\$ (36,025,520)	\$ (39,181,645)	\$ (41,213,315)	\$ (42,606,865)	\$ (43,608,985)
RESOURCES AVAILABLE AFTER BSR	\$ 27,762,231	\$ 47,178,891	\$ 22,726,841	\$ 18,470,201	\$ 16,883,821	\$ 16,130,546	\$ 15,758,471



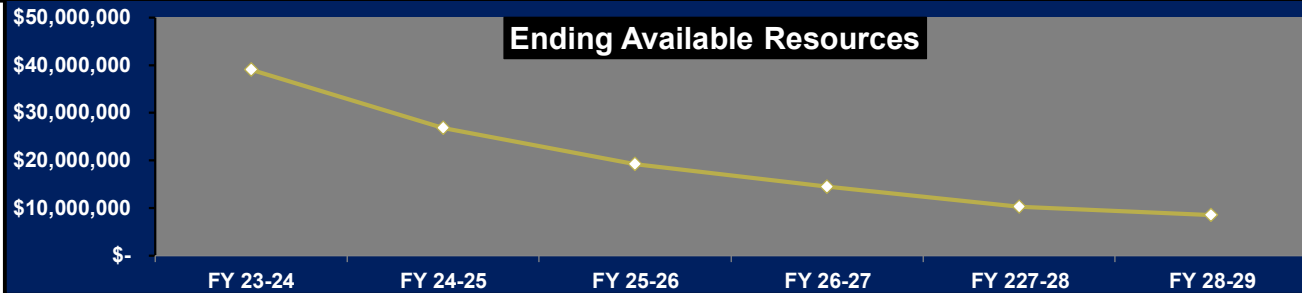
FINANCIAL PROJECTIONS - HIGHWAY USERS REVENUE FUND (HURF)

Financial Projections	Adopted FY 23-24	Estimated FY 23-24	Proposed FY 24-25	Projections			
				FY 25-26	FY 26-27	FY 27-28	FY 28-29
Revenues							
Gasoline Tax	\$ 6,767,535	\$ 6,358,600	\$ 6,500,500	\$ 6,630,510	\$ 6,763,120	\$ 6,898,400	\$ 7,036,350
Grants	5,269,115	150,000	5,500,000	15,000,000	15,000,000	-	-
Interest & Miscellaneous	84,575	568,150	255,625	100,000	110,000	115,000	120,000
Total Revenues	\$ 12,121,225	\$ 7,076,750	\$ 12,256,125	\$ 21,730,510	\$ 21,873,120	\$ 7,013,400	\$ 7,156,350
Expenditures							
Personnel	\$ 2,291,870	\$ 1,993,400	\$ 2,464,900	\$ 2,588,145	\$ 2,717,550	\$ 2,853,430	\$ 2,996,100
Operation & Maintenance (O&M)	1,334,715	1,229,825	1,792,375	1,590,500	1,639,165	1,689,535	1,741,670
Capital Outlay	2,470,155	400,075	1,831,000	300,000	300,000	300,000	300,000
Capital Improvement Plan	10,239,745	5,086,240	11,473,915	18,400,000	18,000,000	1,575,000	2,800,000
Contingency	50,000	-	50,000	50,000	50,000	50,000	50,000
Interfund Cost Allocation - Support Svcs	964,685	964,685	988,627	1,022,225	1,058,000	1,095,035	1,133,360
Interfund Cost Allocation - Labor Attrition	(25,000)	-	(25,000)	(25,000)	(27,000)	(28,000)	(31,000)
Other Expenses: Street Maintenance Program	2,390,000	2,300,000	3,190,000	2,390,000	2,390,000	2,390,000	2,390,000
Total Expenditures	\$ 19,716,170	\$ 11,974,225	\$ 21,765,817	\$ 26,315,870	\$ 26,127,715	\$ 9,925,000	\$ 11,380,130
CURRENT YEAR RESOURCES	\$ (7,594,945)	\$ (4,897,475)	\$ (9,509,692)	\$ (4,585,360)	\$ (4,254,595)	\$ (2,911,600)	\$ (4,223,780)
Operating Transfers In/(Out)							
General Fund - Facilities Maintenance	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)
General Fund - CIP Street Paving	1,000,000	1,000,000	6,000,000	1,000,000	1,000,000	1,000,000	1,000,000
General Fund - Capital Equipment	1,000,000	1,000,000	-	-	-	-	-
Flood Control - Wash Crew	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Operating Transfers In/(Out)	\$ 2,460,000	\$ 2,460,000	\$ 6,460,000	\$ 1,460,000	\$ 1,460,000	\$ 1,460,000	\$ 1,460,000
SUBTOTAL	\$ (5,134,945)	\$ (2,437,475)	\$ (3,049,692)	\$ (3,125,360)	\$ (2,794,595)	\$ (1,451,600)	\$ (2,763,780)
Beginning Available Resources	\$ 19,512,467	\$ 19,730,092	\$ 17,292,617	\$ 14,242,925	\$ 11,117,565	\$ 8,322,970	\$ 6,871,370
AVAILABLE RESOURCES BEFORE BSR	\$ 14,377,522	\$ 17,292,617	\$ 14,242,925	\$ 11,117,565	\$ 8,322,970	\$ 6,871,370	\$ 4,107,590
RESERVE FUND 15%	(885,600)	(885,600)	(958,280)	(946,775)	(972,710)	(1,012,215)	(1,028,995)
AVAILABLE RESOURCES AFTER BSR	\$ 13,491,922	\$ 16,407,017	\$ 13,284,645	\$ 10,170,790	\$ 7,350,260	\$ 5,859,155	\$ 3,078,595



FINANCIAL PROJECTIONS - WATER UTILITY FUND

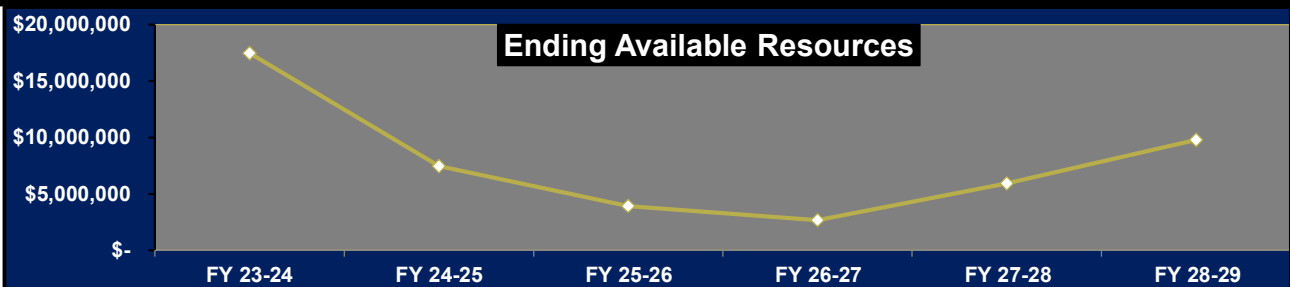
Financial Projections	Adopted FY 23-24	Estimated FY 23-24	Proposed FY 24-25	Projections			
				FY 25-26	FY 26-27	FY 27-28	FY 28-29
Revenues							
Interest & Miscellaneous	792,010	2,139,355	1,303,500	1,323,050	1,342,900	1,363,040	1,383,490
Grants	400,000	78,000	6,225,000	6,150,000	50,597,000	50,000,000	42,000,000
Water Use Fees/Charges	13,674,250	13,749,915	15,042,730	16,450,270	17,844,455	19,362,395	21,015,185
Total Revenues	\$ 14,866,260	\$ 15,967,270	\$ 22,571,230	\$ 23,923,320	\$ 69,784,355	\$ 70,725,435	\$ 64,398,675
Expenditures							
Personnel	\$ 4,362,325	\$ 4,081,260	\$ 5,223,780	\$ 5,484,970	\$ 5,759,200	\$ 6,047,180	\$ 6,349,535
Operation & Maintenance (O&M)	5,261,130	5,070,850	6,765,830	6,054,750	6,266,665	6,486,000	6,713,010
Capital Outlay	-	-	1,590,000	1,000,000	1,000,000	1,000,000	1,000,000
Capital Improvement Plan	5,522,700	3,243,200	17,330,700	14,434,800	56,603,000	56,666,000	47,555,500
Unavailable Budget Appropriation	1,266,315	-	-	-	-	-	-
Contingency	500,000	-	500,000	500,000	500,000	500,000	500,000
Depreciation	3,133,500	3,133,500	3,450,500	3,571,265	3,696,260	3,825,630	3,959,530
Water Allocation	165,000	165,000	165,000	165,000	165,000	165,000	165,000
Interfund Cost Allocation - Labor Attrition	(58,000)	-	(52,000)	(62,000)	(63,000)	(64,000)	(65,000)
Interfund Cost Allocation - Support Svcs	3,194,430	3,169,680	2,902,450	3,421,955	3,541,725	3,665,685	3,793,980
Other Expenses:	-	-	-	-	-	-	-
Debt Service	596,755	649,345	596,205	595,640	595,060	594,455	206,960
	23,944,155	19,512,835	38,472,465	35,166,380	78,063,910	78,885,950	70,178,515
Non-Cash Depreciation & Adjustments	(3,133,500)	(3,169,680)	(3,450,500)	(3,571,265)	(3,696,260)	(3,825,630)	(3,959,530)
Total Expenditures	\$ 20,810,655	\$ 16,343,155	\$ 35,021,965	\$ 31,595,115	\$ 74,367,650	\$ 75,060,320	\$ 66,218,985
CURRENT YEAR RESOURCES	\$ (5,944,395)	\$ (375,885)	\$ (12,450,735)	\$ (7,671,795)	\$ (4,583,295)	\$ (4,334,885)	\$ (1,820,310)
Operating Transfers In/(Out)							
General Fund - Facilities Maintenance	(16,500)	(80,000)	(50,000)	(35,000)	(30,000)	(30,000)	(30,000)
Total Operating Transfers In/(Out)	\$ (16,500)	\$ (80,000)	\$ (50,000)	\$ (35,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)
SUBTOTAL	\$ (5,960,895)	\$ (455,885)	\$ (12,500,735)	\$ (7,706,795)	\$ (4,613,295)	\$ (4,364,885)	\$ (1,850,310)
Beginning Available Resources	\$ 42,003,981	\$ 42,441,001	\$ 41,985,116	\$ 29,484,381	\$ 21,777,586	\$ 17,164,291	\$ 12,799,406
AVAILABLE RESOURCES BEFORE BSR	\$ 36,043,086	\$ 41,985,116	\$ 29,484,381	\$ 21,777,586	\$ 17,164,291	\$ 12,799,406	\$ 10,949,096
RESERVE FUND 15%	(2,930,300)	(2,930,300)	(2,661,160)	(2,563,110)	(2,650,700)	(2,504,700)	(2,390,650)
AVAILABLE RESOURCES AFTER BSR	\$ 33,112,786	\$ 39,054,816	\$ 26,823,221	\$ 19,214,476	\$ 14,513,591	\$ 10,294,706	\$ 8,558,446



Available Resources are budgeted to decrease in FY 24-25 due to the funding of CIP projects.

FINANCIAL PROJECTIONS - WASTEWATER UTILITY FUND

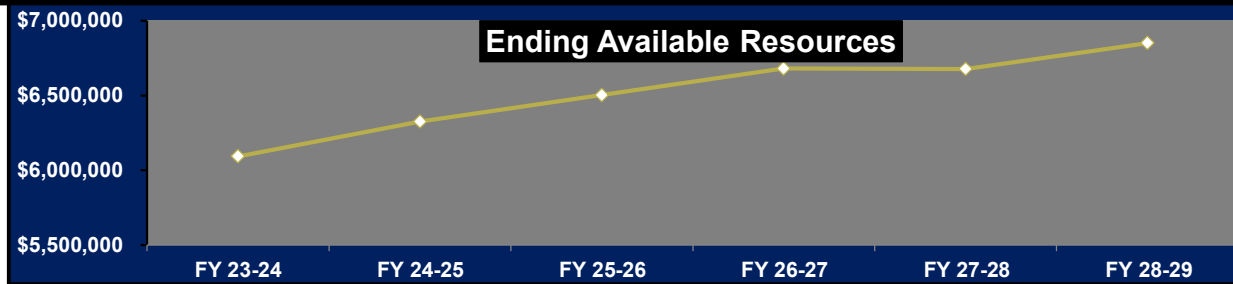
Financial Projections	Adopted FY 23-24	Estimated FY 23-24	Proposed FY 24-25	Projections			
				FY 25-26	FY 26-27	FY 27-28	FY 28-29
Revenues							
Interest & Miscellaneous	\$ 903,890	\$ 1,708,160	\$ 1,095,685	\$ 1,112,120	\$ 1,128,800	\$ 1,145,735	\$ 1,162,920
Grants	2,950,000	-	-	-	-	-	-
Misc. Sewer Fees / Connection Fee	732,500	876,300	928,870	947,445	966,400	985,725	1,005,440
User Fees / Charges	28,293,200	26,358,045	27,939,535	29,336,510	30,803,335	32,035,470	32,676,180
Total Revenues	\$ 32,879,590	\$ 28,942,505	\$ 29,964,090	\$ 31,396,075	\$ 32,898,535	\$ 34,166,930	\$ 34,844,540
Expenditures							
Personnel	\$ 3,707,600	\$ 3,415,635	\$ 3,772,810	\$ 3,961,450	\$ 4,159,525	\$ 4,367,500	\$ 4,585,875
Operation & Maintenance (O&M)	4,976,370	4,711,435	6,061,140	5,500,500	5,665,515	5,835,480	6,010,545
Capital Outlay	1,601,665	1,910,230	1,905,730	1,000,000	1,000,000	1,000,000	1,000,000
Capital Improvement Plan	8,195,500	3,339,700	10,723,120	6,933,225	5,678,820	1,906,680	1,531,385
Unavailable Budget Appropriation	1,547,915	-	-	-	-	-	-
Contingency	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Depreciation	11,140,000	11,140,000	11,550,000	11,818,220	12,175,760	12,537,950	12,914,090
Interfund Cost Allocation - Labor Attrition	(71,000)	-	(53,000)	(55,000)	(58,000)	(61,000)	(65,000)
Interfund Cost Allocation - Support Svcs	2,635,577	2,635,577	2,718,900	2,823,275	2,922,085	3,024,360	3,130,215
Other Expenses:							
Debt Service	13,519,880	13,526,880	13,570,025	13,548,455	13,528,575	13,523,850	13,487,090
	48,253,507	40,679,457	51,248,725	46,530,125	46,072,280	43,134,820	43,594,200
Non-Cash Depreciation & Adjustments	(11,140,000)	(11,140,000)	(11,550,000)	(11,818,220)	(12,175,760)	(12,537,950)	(12,914,090)
Total Expenditures	\$ 37,113,507	\$ 29,539,457	\$ 39,698,725	\$ 34,711,905	\$ 33,896,520	\$ 30,596,870	\$ 30,680,110
CURRENT YEAR RESOURCES	\$ (4,233,917)	\$ (596,952)	\$ (9,734,635)	\$ (3,315,830)	\$ (997,985)	\$ 3,570,060	\$ 4,164,430
Operating Transfers In/(Out)							
General Fund - Facilities Maintenance	\$ (38,500)	\$ (120,000)	\$ (65,000)	\$ (65,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Total Operating Transfers In/(Out)	\$ (38,500)	\$ (120,000)	\$ (65,000)	\$ (65,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
SUBTOTAL	\$ (4,272,417)	\$ (716,952)	\$ (9,799,635)	\$ (3,380,830)	\$ (1,047,985)	\$ 3,520,060	\$ 4,114,430
Beginning Available Resources*	\$ 25,574,235	\$ 21,777,799	\$ 21,060,847	\$ 11,261,212	\$ 7,880,382	\$ 6,832,397	\$ 10,352,457
AVAILABLE RESOURCES BEFORE BSR	\$ 21,301,818	\$ 21,060,847	\$ 11,261,212	\$ 7,880,382	\$ 6,832,397	\$ 10,352,457	\$ 14,466,887
RESERVE FUND 15%	(3,595,900)	(3,595,900)	(3,801,600)	(3,953,800)	(4,144,800)	(4,416,200)	(4,682,100)
AVAILABLE RESOURCES AFTER BSR	\$ 17,705,918	\$ 17,464,947	\$ 7,459,612	\$ 3,926,582	\$ 2,687,597	\$ 5,936,257	\$ 9,784,787



Available Resources are budgeted to decrease in FY 24-25 due to the funding of CIP projects and capital outlay.

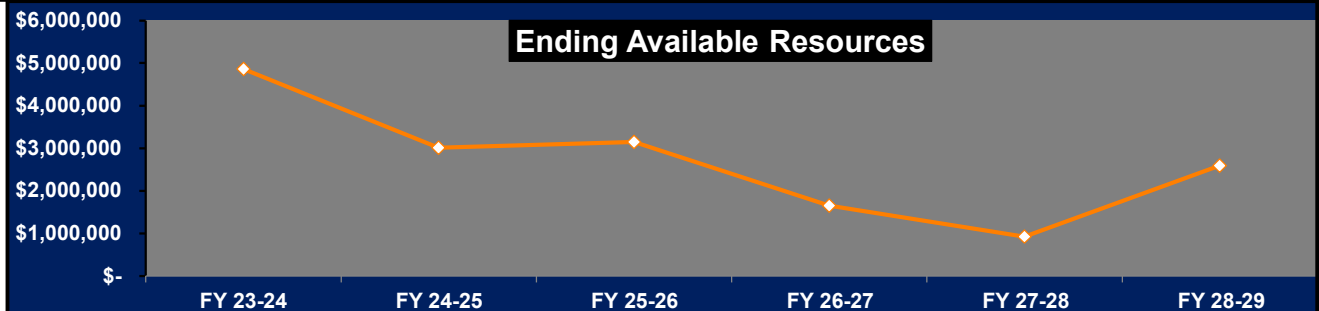
FINANCIAL PROJECTIONS - REFUSE ENTERPRISE FUND

Financial Projections	Adopted FY 23-24	Estimated FY 23-24	Proposed FY 24-25	Projections			
				FY 25-26	FY 26-27	FY 27-28	FY 28-29
Revenues							
Administration Fee	\$ 7,465,680	\$ 7,506,450	\$ 7,581,520	\$ 7,733,150	\$ 7,887,815	\$ 8,045,570	\$ 8,206,480
Interest & Miscellaneous	78,020	398,230	283,350	286,185	289,045	291,935	294,855
Landfill Disposal Fees	665,410	631,150	697,340	645,670	653,740	661,915	670,190
Total Revenues	\$ 8,209,110	\$ 8,535,830	\$ 8,562,210	\$ 8,665,005	\$ 8,830,600	\$ 8,999,420	\$ 9,171,525
Expenditures							
Operation & Maintenance (O&M)	\$ 7,390,850	\$ 7,323,255	\$ 7,742,965	\$ 7,897,825	\$ 8,055,780	\$ 8,216,895	\$ 8,381,235
Contingency	100,000	-	100,000	100,000	100,000	100,000	100,000
Interfund Cost Allocation	456,605	456,605	485,846	489,025	498,805	508,780	518,955
	7,947,455	7,779,860	8,328,811	8,486,850	8,654,585	8,825,675	9,000,190
Non-Cash Depreciation & Adjustments*	-	-	-	-	-	-	-
Total Expenditures	\$ 7,947,455	\$ 7,779,860	\$ 8,328,811	\$ 8,486,850	\$ 8,654,585	\$ 8,825,675	\$ 9,000,190
CURRENT YEAR RESOURCES	\$ 261,655	\$ 755,970	\$ 233,399	\$ 178,155	\$ 176,015	\$ 173,745	\$ 171,335
Beginning Available Resources	\$ 5,116,770	\$ 5,336,669	\$ 6,092,639	\$ 6,326,038	\$ 6,504,193	\$ 6,504,193	\$ 6,680,208
ENDING AVAILABLE RESOURCES	\$ 5,378,425	\$ 6,092,639	\$ 6,326,038	\$ 6,504,193	\$ 6,680,208	\$ 6,677,938	\$ 6,851,543



FINANCIAL PROJECTIONS - FLOOD CONTROL FUND

Financial Projections	Adopted FY 23-24	Estimated FY 23-24	Proposed FY 24-25	Projections			
				FY 25-26	FY 26-27	FY 27-28	FY 28-29
Revenues							
IGA-Flood Control Funding	2,951,150	2,951,150	\$ 3,039,685	\$ 3,100,475	\$ 3,162,485	\$ 3,225,735	\$ 3,290,250
Grant	4,130,000	-	-	-	-	-	-
Interest & Miscellaneous	47,345	162,710	90,900	91,810	92,725	93,655	94,590
Total Revenues	\$ 7,128,495	\$ 3,113,860	\$ 3,130,585	\$ 3,192,285	\$ 3,255,210	\$ 3,319,390	\$ 3,384,840
Expenditures							
Capital Improvement Plan	6,375,000	4,721,725	\$ 4,110,000	\$ 2,180,000	\$ 3,865,000	\$ 3,142,000	\$ 800,000
Interfund Cost Allocation	321,782	321,782	363,869	376,600	389,785	403,425	417,550
	6,696,782	5,043,507	4,473,869	2,556,600	4,254,785	3,545,425	1,217,550
Non-Cash Depreciation & Adjustments	-	-	-	-	-	-	-
Total Expenditures	\$ 6,696,782	\$ 5,043,507	\$ 4,473,869	\$ 2,556,600	\$ 4,254,785	\$ 3,545,425	\$ 1,217,550
CURRENT YEAR RESOURCES	\$ 431,713	\$ (1,929,647)	\$ (1,343,284)	\$ 635,685	\$ (999,575)	\$ (226,035)	\$ 2,167,290
Operating Transfers In/(Out)							
HURF - Wash Crew	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Total Operating Transfers In/(Out)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
SUBTOTAL	\$ (68,287)	\$ (2,429,647)	\$ (1,843,284)	\$ 135,685	\$ (1,499,575)	\$ (726,035)	\$ 1,667,290
Beginning Available Resources	\$ 9,193,015	\$ 7,290,291	\$ 4,860,644	\$ 3,017,360	\$ 3,153,045	\$ 1,653,470	\$ 927,435
ENDING AVAILABLE RESOURCES	\$ 9,124,728	\$ 4,860,644	\$ 3,017,360	\$ 3,153,045	\$ 1,653,470	\$ 927,435	\$ 2,594,725



REVENUE HISTORY AND PROJECTIONS

General Fund	Actual	Budget	Estimate	Budget	
	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 24-25
TAXES					
Property	\$ 5,986,876	\$ 6,038,600	\$ 6,408,955	\$ 6,403,025	\$ 6,814,415
City Sales	34,712,823	34,239,000	34,136,800	33,450,000	34,136,800
Restaurant & Bar / Bed	4,168,394	4,476,320	3,836,295	4,100,000	3,836,295
Fire Insurance Premium Tax	292,583	241,700	362,950	265,800	373,850
<i>Total Taxes</i>	45,160,676	44,995,620	44,745,000	44,218,825	45,161,360
LICENSES & PERMITS	2,902,593	2,852,000	2,760,970	2,205,000	2,499,005
INTERGOVERNMENTAL REVENUES					
Auto Lieu	4,887,882	5,092,048	4,905,555	5,139,000	4,955,600
State Sales	8,615,595	8,179,304	8,905,575	8,774,025	8,855,575
Urban Revenue Sharing	11,056,566	11,029,288	15,629,800	15,629,800	12,655,560
Prop 207 Excise Tax	417,538	400,000	423,215	400,000	435,900
<i>Total Intergovernmental Revenues</i>	24,977,581	24,700,640	29,864,145	29,942,825	26,902,635
CHARGES FOR SERVICES					
Fire / Police Department	360,209	277,025	293,420	1,550,450	4,122,250
Recreation / Aquatics	939,651	968,550	1,013,715	954,200	1,042,115
Transit Services	62,415	27,000	84,180	57,500	84,000
General Government	686	1,350	500	600	500
<i>Total Charges for Services</i>	1,362,961	1,273,925	1,391,815	2,562,750	5,248,865
FINES & FORFEITURES	1,546,765	1,559,200	1,365,940	1,494,800	1,407,910
OTHER REVENUES					
Interest	413,996	219,955	2,926,755	684,085	1,513,790
Sale of Assets	172,537	25,000	750	25,000	10,000
Grants	424,256	5,816,679	600,250	3,816,600	5,286,760
Franchise Fees	2,278,646	2,022,000	2,448,485	2,280,000	2,521,940
Miscellaneous	2,642,696	324,700	983,005	611,055	1,182,400
<i>Total Other Revenues</i>	5,932,131	8,408,334	6,959,245	7,416,740	10,514,890
TOTAL GENERAL FUND REVENUES	\$ 81,882,707	\$ 83,789,719	\$ 87,087,115	\$ 87,840,940	\$ 91,734,665
Special Revenue Funds					
HIGHWAY USER REVENUE FUND					
Gasoline Tax	\$ 6,394,725	\$ 6,785,242	\$ 6,358,600	\$ 6,767,535	\$ 6,500,500
Grants	-	-	150,000	5,269,115	5,500,000
Interest & Miscellaneous	77,434	27,300	568,150	84,575	255,625
<i>Total HURF</i>	6,472,159	6,812,542	7,076,750	12,121,225	12,256,125
FLOOD CONTROL					
Mohave County Flood Control Tax	\$ 2,851,349	\$ 2,752,000	\$ 2,951,150	\$ 2,951,150	\$ 3,039,685
Grants	-	-	-	4,130,000	-
Interest & Miscellaneous	18,987	15,500	162,710	47,345	90,900
<i>Total Flood Control</i>	2,870,336	2,767,500	3,113,860	7,128,495	3,130,585
COURT ENHANCEMENT (COURTS)	51,931	44,100	50,060	47,470	47,000
FILL THE GAP (COURTS)	15,856	13,480	15,100	15,275	14,350
JCEF (COURTS)	20,671	17,800	23,000	19,945	19,800

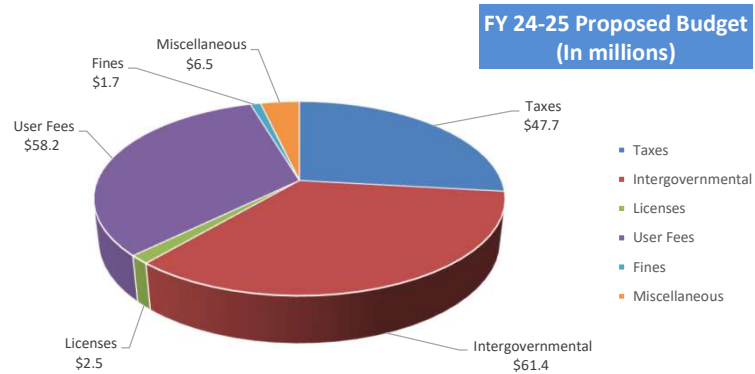
REVENUE HISTORY AND PROJECTIONS

Special Revenue Funds (cont'd)	Actual	Budget	Estimate	Budget	
	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 24-25
RICO	11,260	100,000	41,200	100,000	156,000
WALETA	329,365	572,850	282,155	579,375	581,600
GRANT - ACJC (COURT)	37,296		10,960		
GRANT - VDF (COURT)		69,100			
GRANT - CSI (COURT)				50,000	20,000
GRANT - JCEF & FTG (COURT)				100,000	150,000
GRANT - NCHIP (COURT)		34,845		58,500	40,000
GRANT - BJA (COURT)	98,947	519,931	47,000	410,655	382,460
GRANT - SAMHSA (COURT)					400,000
GRANT - NON-SPECIFIC (PD)					950,000
GRANT - AZ GOHS (PD)	32,857	40,000	26,595	136,000	59,200
GRANT - AZDEMA BORDER SECURITY (PD)			222,010	303,000	78,000
GRANT - AZDEMA ANTI HUMAN TRAFFIC (PD)				41,300	41,300
GRANT - BULLET PROOF VEST (PD)	13,900	22,800	12,100	12,100	33,750
GRANT - LEMHWA (PD)			10,000	100,000	90,000
GRANT - 100 CLUB (PD)					25,000
GRANT - AGO EQUIPMENT (PD)					
GRANT - COPS (PD)		175,000			
GRANT - HOMELAND SECURITY (PD)			46,100		
GRANT - STATE LAKE IMPROVEMENT (PD)		311,870	374,235	311,870	55,000
GRANT - STATE LAKE IMPROVEMENT (FD)		488,130	449,575	488,130	
GRANT - HAZ MATERIALS EMERG PREP (FD)	24,908	154,570			
GRANT - DHS AFG (FD)	235,440	320,430		1,416,680	1,170,000
GRANT - FM GLOBAL PUB ED (FD)		5,000			
GRANT - HOMELAND SECURITY (FD)		288,390			106,000
GRANT - AZDOHS (PD)				47,500	
GRANT - MAGNET (PD)	238,070	300,000	42,700	300,000	150,000
GRANT - NON-SPECIFIC GRANTS				3,000,000	3,000,000
GRANT - SAFER (FD)	402,869	1,389,400	1,464,105	1,528,955	1,593,740
GRANT - AZ GOHS (FD)					37,630
GRANT - NON-SPECIFIC (FD)					22,000
GRANT - CDBG & SSP (CM)	326,066	1,727,720	373,380	1,760,715	1,898,855
GRANT - AZ PARKS	10,344		35,000	35,000	
GRANT - USDA, DOL, EDD (HR)				180,000	
GRANT - ARPA	1,164,177	8,528,300			
GRANT - WIFA WATER CONSERVATION					1,000,000
GRANT - VOCA (ATTORNEY)	59,772	61,520	61,300	85,116	75,445
TOTAL SPECIAL REVENUE FUNDS	\$ 12,416,224	\$ 24,765,278	\$ 13,777,185	\$ 30,377,306	\$ 27,583,840
Enterprise Funds					
AIRPORT O&M FUND					
User Fees	\$ 667,307	\$ 607,350	\$ 640,095	\$ 614,200	\$ 650,785
Grants - Capital	5,597,555	8,606,900	430,125	3,905,030	2,958,570
City Sales Tax	14,779	16,000	13,500	14,000	14,000
Interest & Miscellaneous	23,460	59,300	47,095	78,425	45,340
<i>Total Airport O&M Fund</i>	6,303,101	9,289,550	1,130,815	4,611,655	3,668,695
WATER FUND					
Property Taxes	\$ (3,228)	\$ -	\$ -	\$ -	\$ -
User Fees	11,660,967	11,741,200	13,749,915	13,674,250	15,042,730
Interest & Miscellaneous	1,165,444	262,006	2,139,355	792,010	1,303,500
Grants - Operating & CIP	-	-	78,000	400,000	6,225,000
<i>Total IDD Fund (Water)</i>	12,823,183	12,003,206	15,967,270	14,866,260	22,571,230

REVENUE HISTORY AND PROJECTIONS

Enterprise Funds (cont'd)	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget	
				FY 23-24	FY 24-25
REFUSE FUND					
Administration Fees	\$ 7,217,335	\$ 6,878,900	\$ 7,506,450	\$ 7,465,680	\$ 7,581,520
Landfill Disposal	783,061	591,000	774,050	665,410	841,675
Interest & Miscellaneous	118,013	25,500	255,330	78,020	139,015
<i>Total Refuse Fund</i>	8,118,409	7,495,400	8,535,830	8,209,110	8,562,210
WASTEWATER					
User Fees	\$ 25,365,518	\$ 24,939,000	\$ 26,123,405	\$ 27,775,700	\$ 27,690,805
Effluent Charges	451,380	510,000	538,485	575,000	570,800
Treatment Capacity Fees	657,995	790,000	572,455	675,000	606,800
Interest & Miscellaneous	1,201,459	176,932	1,708,160	903,890	1,095,685
Grants	-	2,750,000	-	2,950,000	-
<i>Total Wastewater Utility Fund</i>	27,676,352	29,165,932	28,942,505	32,879,590	29,964,090
TOTAL ENTERPRISE FUNDS REVENUES	\$ 54,921,045	\$ 57,954,088	\$ 54,576,420	\$ 60,566,615	\$ 64,766,225
Other Funds					
LHC Improvement Districts #2 & #4	\$ 80,389	\$ 79,666	\$ 17,610	\$ 17,095	\$ 17,630
TOTAL OTHER FUNDS REVENUES	\$ 80,389	\$ 79,666	\$ 17,610	\$ 17,095	\$ 17,630
Capital Projects Funds					
CIP Fund - General City					
Grants	\$ 298,353	\$ 1,778,000	\$ 4,730,960	\$ 5,863,680	\$ 4,750,000
Donations, Interest & Miscellaneous	117,191	818,826	93,300	826,785	826,795
<i>Total CIP Fund - General City</i>	415,544	2,596,826	4,824,260	6,690,465	5,576,795
TOTAL CAPITAL PROJECTS REVENUES	\$ 415,544	\$ 2,596,826	\$ 4,824,260	\$ 6,690,465	\$ 5,576,795

Total Revenues **\$ 149,715,909** **\$ 169,185,577** **\$ 160,282,590** **\$ 185,492,421** **\$ 189,679,155**



GENERAL FUND	PROPERTY TAX LEVY			TAX RATE
	Primary	Secondary	Total	(per \$100 AV)

2024-25 Proposed 6,761,417

2023-24	6,355,025		6,355,025	0.6718
2022-23	5,995,742		5,995,742	0.6718
2021-22	5,607,695		5,607,695	0.6718
2020-21	5,279,553		5,279,553	0.6718
2019-20	4,964,545		4,964,545	0.6718
2018-19	4,661,841		4,661,841	0.6718
2017-18	4,405,892		4,405,892	0.6718
2016-17	4,338,921		4,338,921	0.7000
2015-16	4,282,670		4,282,670	0.7235
2014-15	4,232,725		4,232,725	0.7408

IRRIGATION & DRAINAGE DISTRICT	PROPERTY TAX LEVY			TAX RATE
	Primary	Secondary	Total	(per acre)

2021-22	5,673,901	10,663	5,684,564	268.85
2020-21	5,673,239	11,325	5,684,564	268.85
2019-20	5,672,576	11,988	5,684,564	268.85
2018-19	5,671,914	12,650	5,684,564	268.85
2017-18	5,671,251	13,313	5,684,564	268.85
2016-17	5,670,589	13,975	5,684,564	268.85
2015-16	5,669,926	14,638	5,684,564	268.85
2014-15	5,669,264	15,300	5,684,564	268.85

Note: The bonded debt tied to the Irrigation and Drainage District tax levy was paid off on July 1, 2022.

ASSESSED VALUATION AND PROPERTY TAX RATE COMPARISONS

		Adopted		% of Change
		FY 23-24	FY 24-25	
General Fund				
	Primary Assessed Value	945,969,724	1,006,462,783	6.4%
	Tax Levy	6,355,025	6,761,417	6.4%
	Rate Per \$100	0.6718	0.6718	0.0%
Improvement Districts				
Dist. #2:	Primary Assessed Value	2,288,353	2,332,165	1.9%
	Tax Levy	16,865	17,188	1.9%
	Tax Rate Per \$100	0.7370	0.7370	0.0%

#2=London Bridge Plaza

EXPENDITURES BY DEPARTMENT- BY FUND

FY 23-24 Estimated

Department	Salaries and Wages	Benefits	Utilities	Services	Supplies	Miscellaneous	Outside Contracts	Debt	Capital Outlay	Capital Improvement Program	Depreciation	Contingency Expenditures	Intercost	FY 23-24 Total
General Fund														
1500:Administrative Services	3,776,645	1,595,460	990	3,820,315	1,074,545	-	48,190	772,500	1,075,000	-	-	-	(4,693,646)	7,469,999
1600:City Attorney	871,360	372,580	-	41,940	14,865	-	-	-	-	-	-	-	(115,105)	1,185,640
1200:City Clerk	246,510	93,315	-	22,415	2,900	-	-	-	-	-	-	-	(62,701)	302,439
1100:City Council	150,290	112,985	-	108,050	3,585	5,000	4,520	-	-	-	-	-	(130,180)	254,250
1400:City Manager	578,680	249,620	-	132,800	28,805	25,000	-	-	-	-	-	-	(147,245)	867,660
1420:Human Resources	579,075	206,730	-	254,650	4,750	-	-	-	-	-	-	-	(260,948)	784,257
2100:Development Services	1,279,295	554,750	-	121,785	28,440	125	-	-	79,590	-	-	-	(109,657)	1,954,328
4500:Fire Department	8,155,050	8,185,775	142,545	492,560	761,130	1,000	-	145,530	180,855	-	-	-	-	18,064,445
1700:General Operations	-	-	75,370	927,635	10,545	49,100	1,000,000	43,400	-	-	-	150,000	(94,101)	2,161,949
2200:Tourism and Promotion	-	-	-	-	-	-	2,095,155	-	-	-	-	-	-	2,095,155
1300:Court	1,143,900	439,085	31,900	470,295	889,900	-	85,000	-	157,095	-	-	-	-	3,217,175
5000:Culture and Recreation	3,724,365	1,274,945	1,952,300	312,160	722,850	4,600	70,000	-	345,000	-	-	-	-	8,406,220
3010:PW Administration	346,650	218,080	93,000	9,055	13,765	-	50,000	-	-	-	-	-	(650,130)	80,420
3020:Vehicle Maintenance	676,150	301,825	15,900	61,250	25,400	-	-	-	66,055	-	-	-	(324,739)	821,841
3520:Transit	401,055	132,470	6,090	83,735	60,360	-	-	-	258,000	-	-	-	-	941,710
3100:Maintenance Services	550,155	273,790	-	670,145	848,435	-	-	-	-	-	-	-	(392,187)	1,950,338
2130:PW Engineering	672,305	259,465	-	26,195	9,500	-	-	-	-	-	-	-	(868,775)	98,690
4100:Police Department	10,880,340	8,632,505	227,850	489,900	553,510	8,020	950,000	-	434,040	-	-	-	-	22,176,165
General Fund Total	34,031,825	22,903,380	2,545,945	8,044,885	5,053,285	92,845	4,302,865	961,430	2,595,635	-	-	150,000	(7,849,414)	72,832,681
Special Revenue Funds														
6200:Capital Projects CIP	-	-	-	-	-	-	-	-	-	9,706,515	-	-	-	9,706,515
3510:Street Maintenance	1,246,405	746,995	80,000	2,618,050	831,175	600	-	-	400,075	5,086,240	-	-	964,685	11,974,225
3030:Flood Control	-	-	925	-	-	-	-	-	-	4,720,800	-	-	321,782	5,043,507
2300:Improvement Districts	-	-	5,450	8,555	-	-	-	-	-	-	-	-	3,433	17,438
RICO	-	-	-	3,540	8,000	-	-	-	23,460	-	-	-	-	35,000
4300:WALETA	-	-	29,410	216,970	22,110	1,845	-	-	-	-	-	-	-	270,335
Grants	921,845	749,235	-	60,000	150,960	-	300,000	-	1,005,120	-	-	-	(12,100)	3,175,060
Special Revenue Total	2,168,250	1,496,230	115,785	2,907,115	1,012,245	2,445	300,000	-	1,428,655	19,513,555	-	-	1,277,800	30,222,080
Enterprise Funds														
7800:Airport	317,625	135,570	72,800	28,085	30,950	400	-	-	-	452,765	965,000	-	309,752	2,312,947
7100:Water	2,812,085	1,269,175	2,719,250	1,155,485	1,335,615	20,000	5,500	649,345	-	3,243,200	3,133,500	-	3,169,680	19,512,835
7010:Refuse	-	-	31,000	171,500	-	20,000	7,100,755	-	-	-	-	-	456,605	7,779,860
7600:Wastewater	2,267,655	1,147,980	1,550,000	1,118,955	1,997,480	45,000	-	13,526,880	1,910,230	3,339,700	11,140,000	-	2,635,577	40,679,457
7BUS:Business Type Activities	5,397,365	2,552,725	4,373,050	2,474,025	3,364,045	85,400	7,106,255	14,176,225	1,910,230	7,035,665	15,238,500	-	6,571,614	70,285,099
Total All Funds	41,597,440	26,952,335	7,034,780	13,426,025	9,429,575	180,690	11,709,120	15,137,655	5,934,520	26,549,220	15,238,500	150,000	-	173,339,860

EXPENDITURES BY DEPARTMENT- BY FUND

FY 24-25 Proposed

Department	Salaries and Wages	Benefits	Utilities	Services	Supplies	Miscellaneous	Outside Contracts	Debt	Capital Outlay	Capital Improvement Program	Depreciation	Contingency Expenditures	Intercost	FY 24-25 Total
General Fund														
1500:Administrative Services	4,009,380	1,623,635	1,800	3,904,945	750,545	-	44,190	928,630	2,776,620	-	-	50,000	(4,224,467)	9,865,278
1600:City Attorney	1,021,455	428,165	-	108,965	19,175	-	-	-	-	-	-	61,500	(116,840)	1,522,420
1200:City Clerk	267,795	103,140	-	176,315	2,900	-	-	-	-	-	-	-	(92,975)	457,175
1100:City Council	145,220	115,060	-	112,740	3,500	5,000	4,600	-	-	-	-	-	(112,239)	273,881
1400:City Manager	737,520	300,780	-	194,425	36,605	30,000	-	-	-	-	-	-	(191,826)	1,107,504
1420:Human Resources	772,225	260,560	-	444,295	44,715	500	-	-	-	-	-	-	(353,172)	1,169,123
2100:Development Services	1,388,665	594,400	-	405,660	29,500	-	-	-	38,900	-	-	-	(120,068)	2,337,057
4500:Fire Department	10,052,080	9,217,445	156,800	618,155	788,280	1,000	-	-	4,763,845	-	-	3,700,000	-	29,297,605
1700:General Operations	(800,000)	-	86,500	1,011,705	19,950	106,600	154,000	45,110	71,575	-	-	8,000,000	163,750	8,859,190
2200:Tourism and Promotion	-	-	-	-	-	-	2,100,000	-	-	-	-	-	-	2,100,000
1300:Court	1,361,880	519,090	176,150	495,200	30,860	-	141,875	-	-	-	-	90,000	-	2,815,055
5000:Culture and Recreation	4,235,920	1,476,690	2,119,100	375,650	830,765	4,600	90,025	-	562,000	-	-	500,000	-	10,194,750
3010:PW Administration	438,370	261,470	102,250	16,290	13,750	-	50,000	-	36,000	-	-	-	(829,071)	89,059
3020:Vehicle Maintenance	779,135	337,450	15,900	112,650	32,500	-	-	-	152,000	-	-	296,500	(281,215)	1,444,920
3520:Transit	448,635	160,215	8,830	95,010	58,050	-	-	-	180,000	-	-	64,500	-	1,015,240
3100:Maintenance Services	770,895	379,605	-	1,712,525	755,095	-	-	-	196,000	-	-	-	(464,421)	3,349,699
2130:PW Engineering	728,430	278,165	-	22,650	11,400	-	-	-	96,000	-	-	-	(1,011,615)	125,030
4100:Police Department	11,713,410	9,611,105	239,800	541,900	643,780	12,800	1,110,000	-	1,329,797	-	-	155,000	-	25,357,592
General Fund Total	38,071,015	25,666,975	2,907,130	10,349,080	4,071,370	160,500	3,694,690	973,740	10,202,737	-	-	12,917,500	(7,634,159)	101,380,578
Special Revenue Funds														
6200:Capital Projects CIP	-	-	-	-	-	-	-	-	-	14,802,000	-	-	-	14,802,000
3510:Street Maintenance	1,578,540	861,360	87,000	3,594,150	1,300,700	525	-	-	1,831,000	11,473,915	-	50,000	988,627	21,765,817
3030:Flood Control	-	-	-	-	-	-	-	-	-	4,110,000	-	-	363,869	4,473,869
2300:Improvement Districts	-	-	7,000	8,565	-	-	-	-	-	-	-	-	3,899	19,464
RICO	-	-	-	5,000	25,000	-	-	-	120,000	-	-	-	-	150,000
4300:WALETA	-	-	33,750	366,520	22,805	1,300	-	-	-	-	-	-	-	424,375
Grants	1,142,735	837,135	-	781,560	2,123,700	-	1,108,370	-	2,548,630	-	-	3,000,000	(163,750)	11,378,380
Special Revenue Total	2,721,275	1,698,495	127,750	4,755,795	3,472,205	1,825	1,108,370	-	4,499,630	30,385,915	-	3,050,000	1,192,645	53,013,905
Enterprise Funds														
7800:Airport	338,290	138,945	73,675	65,470	31,900	400	-	-	113,000	3,232,000	980,000	7,000	334,318	5,314,998
7100:Water	3,562,330	1,609,450	2,821,400	2,221,330	1,862,600	20,000	5,500	596,205	1,590,000	17,330,700	3,450,500	500,000	2,902,450	38,472,465
7010:Refuse	-	-	35,000	225,665	-	22,000	7,460,300	-	-	-	-	100,000	485,846	8,328,811
7600:Wastewater	2,497,770	1,222,040	1,660,300	1,977,990	2,377,850	45,000	-	13,570,025	1,905,730	10,723,120	11,550,000	1,000,000	2,718,900	51,248,725
7BUS:Business Type Activities	6,398,390	2,970,435	4,590,375	4,490,455	4,272,350	87,400	7,465,800	14,166,230	3,608,730	31,285,820	15,980,500	1,607,000	6,441,514	103,364,999
Total All Funds	47,190,680	30,335,905	7,625,255	19,595,330	11,815,925	249,725	12,268,860	15,139,970	18,311,097	61,671,735	15,980,500	17,574,500	-	257,759,482

CAPITAL LEASE SCHEDULE

[illegible]

Total Outstanding Leases	\$	176,487
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Total Fiscal Year 24-25 Leases	\$	176,487	\$	-	\$	176,487
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DEBT SERVICE SCHEDULE

Description of Issue	Date Authorized	Amount	Rate of Issue %	Final Maturity Date	Amount Outstanding As of 6-30-24	FY 24-25		
						Principal	Interest	Total
Long Term Debt								
General Government								
Irrigation & Drainage District								
WIFA Senior	2007	5,700,000	3.504	7/1/27	1,473,512	349,571	39,383	388,954
WIFA Senior	2010	3,222,300	2.775	7/1/30	1,332,776	175,124	32,125	207,249
Total IDD Debt		\$ 13,042,300			\$ 2,806,288	\$ 524,695	\$ 71,508	\$ 596,203
Wastewater Utility								
2015 A GO Bonds	2015	\$ 71,775,000	3.00 - 5.00	7/1/37	\$ 51,520,000	\$ 2,775,000	\$ 2,326,575	\$ 5,101,575
2015 B Revenue Bonds	2015	98,300,000	4.00 - 5.00	7/1/45	98,300,000	-	4,656,850	4,656,850
2015 WIFA Loan A-1 & A-2	2015	60,269,432	2.368	7/1/35	40,130,434	2,930,711	880,889	3,811,600
Premium - 2015 A GO Bonds	2015					-	(401,427)	(401,427)
Premium - 2015 B Revenue Bonds	2015					-	(200,932)	(200,932)
Premium - Prior Debt GADA	2006					-	(95,258)	(95,258)
Total Wastewater Utility Debt		\$ 230,344,432			\$ 189,950,434	\$ 5,705,711	\$ 7,166,697	\$ 12,872,408
Total Outstanding Debt						\$ 192,756,722		
Total FY 24-25 Debt Service						\$ 6,230,406	\$ 7,238,205	\$ 13,468,611

SCHEDULE OF BUDGETED FULL-TIME POSITIONS BY DEPARTMENT

DEPARTMENT POSITION TITLE	FY 22-23 Budgeted	FY 23-24 Budgeted	FY 24-25 Budgeted
ADMINISTRATIVE SERVICES DEPARTMENT			
Accountant	3.0	3.0	3.0
Accountant, Senior	2.0	2.0	2.0
Accounting Specialist	2.0	2.0	2.0
Administrative Assistant	1.0	1.0	1.0
Administrative Specialist II	2.0	2.0	1.0
Application Service Manager	0.0	0.0	1.0
Application Support Analyst	1.0	1.0	1.0
Budget Analyst	1.0	1.0	1.0
Budget Manager	1.0	1.0	1.0
Business Analyst	1.0	2.0	2.0
Chief Information Officer	0.0	0.0	1.0
Computer Operations Specialist	5.0	5.0	5.0
Computer Operations Supervisor	1.0	1.0	1.0
Contracts Specialist	0.0	1.0	1.0
Customer Service Manager	1.0	1.0	1.0
Customer Service Specialist	7.0	7.0	7.0
Customer Service Technician	6.0	6.0	6.0
Director of Administrative Services	1.0	1.0	1.0
Field Supervisor	1.0	1.0	1.0
Finance Division Manager	1.0	1.0	1.0
Finance Specialist	1.0	1.0	1.0
GIS Coordinator	1.0	1.0	1.0
Infrastructure Service Manager	0.0	0.0	1.0
IT Division Manager	1.0	1.0	0.0
Management Analyst	1.0	1.0	1.0
Management Specialist	1.0	1.0	2.0
Network Administrator	2.0	2.0	2.0
Network Administrator, Senior	1.0	1.0	1.0
Network Engineer	2.0	2.0	0.0
Payroll Coordinator	1.0	1.0	1.0
Procurement Official	1.0	1.0	1.0
Procurement Specialist	1.0	1.0	1.0
Procurement Specialist, Senior	1.0	2.0	2.0
Programmer Analyst	1.0	1.0	1.0
System Administrator	0.0	0.0	1.0
TOTAL	52.0	55.0	56.0
CITY ATTORNEY			
Assistant City Prosecutor II	2.0	2.0	2.0
City Attorney	1.0	1.0	1.0
City Prosecutor	1.0	1.0	1.0
Legal Specialist	2.0	2.0	2.0
Legal Specialist Lead	1.0	1.0	1.0
Legal Supervisor	1.0	1.0	1.0
Legal Technician	1.0	1.0	1.0
Victim Services Specialist	1.0	1.0	2.0
TOTAL	10.0	10.0	11.0

SCHEDULE OF BUDGETED FULL-TIME POSITIONS BY DEPARTMENT

DEPARTMENT POSITION TITLE	FY 22-23 Budgeted	FY 23-24 Budgeted	FY 24-25 Budgeted
CITY CLERK			
Administrative Assistant	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0
City Clerk Assistant	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0
CITY MANAGER			
Assistant City Manager	0.0	0.0	1.0
Assistant to the City Manager	1.0	1.0	0.0
City Manager	1.0	1.0	1.0
Communication and Community Engagement Officer	0.0	0.0	1.0
Digital Media Coordinator	1.0	1.0	1.0
Executive Assistant, Senior	1.0	1.0	1.0
Community Grants Specialist	1.0	1.0	1.0
Grants Manager	1.0	1.0	1.0
Water Sustainability Program Manager	1.0	1.0	0.0
TOTAL	7.0	7.0	7.0
DEVELOPMENT SERVICES			
Administrative Specialist II	1.0	1.0	1.0
Building Inspector	3.0	3.0	2.0
Building Official	1.0	1.0	1.0
Code Enforcement Officer	1.0	2.0	2.0
Code Enforcement Officer, Senior	1.0	1.0	1.0
Director of Development Services	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0
Inspector/Plans Examiner	0.0	0.0	2.0
Permit Technician	3.0	3.0	2.0
Permit Technician Lead	0.0	0.0	1.0
Planner	1.0	1.0	1.0
Planning Division Manager	1.0	1.0	1.0
Plans Examiner I	3.0	3.0	3.0
Plans Examiner II	1.0	1.0	0.0
TOTAL	18.0	19.0	19.0

SCHEDULE OF BUDGETED FULL-TIME POSITIONS BY DEPARTMENT

DEPARTMENT POSITION TITLE	FY 22-23 Budgeted	FY 23-24 Budgeted	FY 24-25 Budgeted
FIRE DEPARTMENT			
Administrative Specialist I	2.0	2.0	2.0
Administrative Specialist II	0.0	0.0	1.0
Battalion Chief	5.0	5.0	5.0
Deputy Fire Chief of Administration	0.0	1.0	1.0
Deputy Fire Chief of Operations	2.0	1.0	1.0
EMS Coordinator	0.0	1.0	1.0
Fire Captain	6.0	6.0	6.0
Fire Captain/Paramedic	12.0	12.0	12.0
Fire Chief	1.0	1.0	1.0
Fire Engineer	5.0	5.0	3.0
Fire Engineer/Paramedic	13.0	13.0	15.0
Fire Inspector	1.0	1.0	1.0
Fire Inspector/Investigator	0.0	0.0	1.0
Fire Marshal	0.0	1.0	1.0
Fire Prevention Officer	1.0	1.0	1.0
Firefighter	14.0	14.0	10.0
Firefighter/Paramedic	31.0	31.0	35.0
Management Analyst	1.0	1.0	1.0
Management Specialist	1.0	1.0	1.0
Public Education Specialist	1.0	1.0	1.0
TOTAL	96.0	98.0	100.0
HUMAN RESOURCES DEPARTMENT			
Administrative Assistant	1.0	1.0	0.0
Administrative Specialist I	0.0	0.0	1.0
Director of Human Resources	1.0	1.0	1.0
Human Resources Administrator	2.0	2.0	0.0
Human Resources Generalist	2.0	2.0	2.0
Human Resources Manager	0.0	0.0	1.0
Human Resources Supervisor	0.0	0.0	1.0
Risk Manager	0.0	0.0	1.0
Safety Manager	1.0	1.0	1.0
TOTAL	7.0	7.0	8.0
MUNICIPAL COURT			
Case Management Clerk	5.0	6.0	6.0
City Magistrate	1.0	1.0	1.0
Civil Traffic Clerk	1.0	1.0	1.0
Counter Clerk	2.0	2.0	3.0
Court Administrator	0.0	1.0	1.0
Court Operations Lead	1.0	1.0	1.0
Court Supervisor	1.0	0.0	0.0
Courtroom Clerk	1.0	2.0	2.0
Management Specialist	1.0	1.0	1.0
Specialty Court Lead	1.0	1.0	1.0
TOTAL	14.0	16.0	17.0

SCHEDULE OF BUDGETED FULL-TIME POSITIONS BY DEPARTMENT

DEPARTMENT POSITION TITLE	FY 22-23 Budgeted	FY 23-24 Budgeted	FY 24-25 Budgeted
PARKS & RECREATION DEPARTMENT			
Administrative Assistant	1.0	1.0	0.0
Administrative Specialist I	1.0	1.0	1.0
Administrative Specialist II	1.0	1.0	1.0
Administrative Supervisor	1.0	1.0	1.0
Aquatics Supervisor	1.0	1.0	1.0
Director of Parks and Recreation	1.0	1.0	1.0
Field Supervisor	3.0	3.0	3.0
Maintenance Lead	7.0	7.0	7.0
Maintenance Specialist	6.0	6.0	7.0
Maintenance Technician	11.0	14.0	14.0
Parks Maintenance Superintendent	1.0	1.0	1.0
Program Coordinator	3.0	3.0	3.0
TOTAL	37.0	40.0	40.0
POLICE DEPARTMENT			
Administrative Specialist I	1.0	2.0	3.0
Administrative Specialist II	1.0	1.0	1.0
Animal Control Officer	3.0	3.0	3.0
Animal Control Officer, Senior	0.0	1.0	1.0
Background Investigator	0.0	0.0	1.0
Crime Scene Specialist	1.0	1.0	1.0
Detention Officer	9.0	11.0	11.0
Detention Supervisor	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0
Management Analyst	1.0	1.0	1.0
Police Captain	2.0	2.0	2.0
Police Chief	1.0	1.0	1.0
Police Lieutenant	4.0	5.0	5.0
Police Officer	65.0	65.0	65.0
Police Officer Intern	0.0	0.0	2.0
Police Sergeant	11.0	11.0	11.0
Police Service Technician	1.0	1.0	1.0
Property/Evidence Technician	1.0	1.0	1.0
Public Safety Dispatch Supervisor	2.0	2.0	2.0
Public Safety Dispatcher	14.0	14.0	14.0
Records Clerk	5.0	5.0	5.0
Records Supervisor	1.0	1.0	1.0
TOTAL	125.0	130.0	134.0

SCHEDULE OF BUDGETED FULL-TIME POSITIONS BY DEPARTMENT

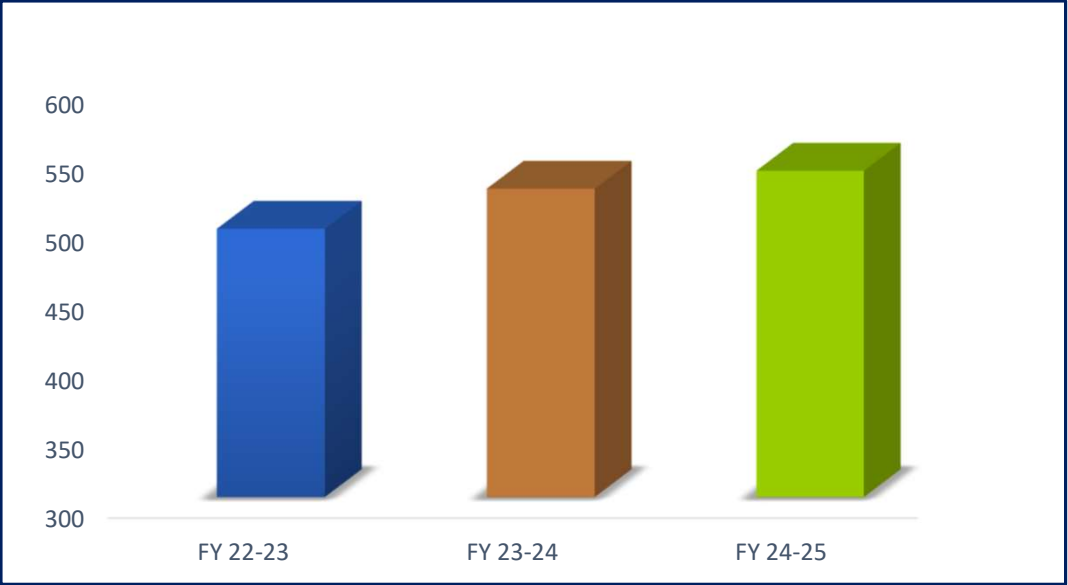
DEPARTMENT POSITION TITLE	FY 22-23 Budgeted	FY 23-24 Budgeted	FY 24-25 Budgeted
PUBLIC WORKS - ADMINISTRATION			
Deputy Director of Public Works	0.0	0.0	1.0
Director of Public Works	1.0	1.0	1.0
Management Analyst	1.0	1.0	1.0
Transportation & Maintenance Superintendent	1.0	1.0	1.0
TOTAL	3.0	3.0	4.0
PUBLIC WORKS - AIRPORT			
Administrative Specialist I	1.0	1.0	1.0
Airport Manager	1.0	1.0	1.0
Maintenance Specialist	1.0	1.0	1.0
Operations Supervisor	1.0	1.0	1.0
TOTAL	4.0	4.0	4.0
PUBLIC WORKS - ENGINEERING			
Assistant City Engineer	1.0	1.0	1.0
Capital Asset Administrator	1.0	1.0	1.0
Civil Engineer	1.0	1.0	1.0
Engineering Tech/Coordinator	2.0	2.0	2.0
Project Manager	3.0	3.0	2.0
Capital Program Manager	0.0	0.0	1.0
TOTAL	8.0	8.0	8.0
PUBLIC WORKS - FACILITIES MAINTENANCE			
Administrative Specialist II	0.0	1.0	1.0
Custodian II	2.0	2.0	4.0
Field Supervisor	0.0	1.0	1.0
Maintenance Lead	1.0	2.0	2.0
Maintenance Specialist	4.0	4.0	4.0
Maintenance Supervisor	1.0	1.0	1.0
Maintenance Technician	1.0	1.0	1.0
TOTAL	9.0	12.0	14.0
PUBLIC WORKS - STREET MAINTENANCE (HURF)			
Administrative Specialist II	1.0	1.0	1.0
Field Supervisor	1.0	2.0	2.0
Maintenance Lead	3.0	3.0	3.0
Maintenance Specialist	7.0	10.0	10.0
Maintenance Supervisor	1.0	1.0	1.0
Maintenance Technician	3.0	3.0	3.0
Transportation Specialist	3.0	3.0	3.0
TOTAL	19.0	23.0	23.0
PUBLIC WORKS - VEHICLE MAINTENANCE			
Administrative Assistant	1.0	0.0	0.0
Administrative Specialist II	0.0	1.0	1.0
Equipment Mechanic I	4.0	4.0	3.0
Equipment Mechanic II	4.0	4.0	5.0
Fleet Maintenance Supervisor	1.0	1.0	1.0
Shop Foreman	0.0	1.0	1.0
TOTAL	10.0	11.0	11.0

SCHEDULE OF BUDGETED FULL-TIME POSITIONS BY DEPARTMENT

DEPARTMENT POSITION TITLE	FY 22-23 Budgeted	FY 23-24 Budgeted	FY 24-25 Budgeted
PUBLIC WORKS - WASTEWATER			
Administrative Specialist II	0.0	1.0	1.0
Industrial Utilities Electrician	0.0	1.0	1.0
Industrial Waste Inspector	1.0	1.0	1.0
Instrumentation and Control Specialist	1.0	1.0	1.0
Laboratory Supervisor	1.0	1.0	1.0
Laboratory Technician	2.0	2.0	2.0
Management Specialist	1.0	0.0	0.0
Plant Operator	4.0	4.0	4.0
Plant Operator Lead	2.0	3.0	3.0
Scada Communication Specialist	1.0	1.0	1.0
Scada Supervisor	1.0	1.0	1.0
Utility Field Supervisor	1.0	1.0	1.0
Utility Lead	2.0	1.0	1.0
Utility Locator	0.0	1.0	1.0
Utility Specialist I	5.0	5.0	5.0
Utility Specialist II	8.0	9.0	9.0
Utility Supervisor	2.0	2.0	2.0
Wastewater Superintendent	1.0	1.0	1.0
TOTAL	33.0	36.0	36.0
PUBLIC WORKS - WATER			
Administrative Assistant	1.0	1.0	0.0
Administrative Specialist I	0.0	0.0	1.0
Administrative Specialist II	1.0	1.0	1.0
Cross Connection Control Specialist	1.0	1.0	1.0
Plant Operator	2.0	2.0	2.0
Plant Operator Lead	1.0	1.0	1.0
Utility Field Supervisor	2.0	2.0	2.0
Utility Foreperson	0.0	1.0	1.0
Utility Lead	3.0	4.0	4.0
Utility Locator	0.0	1.0	1.0
Utility Mechanic	2.0	2.0	2.0
Utility Specialist I	8.0	8.0	8.0
Utility Specialist II	11.0	10.0	10.0
Utility Supervisor	2.0	2.0	2.0
Water Compliance/Quality	1.0	1.0	1.0
Water Superintendent	1.0	1.0	1.0
TOTAL	36.0	38.0	38.0
TRANSIT			
Transit Dispatcher	1.0	1.0	1.0
Transit Manager	1.0	1.0	1.0
Transit Specialist	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0
TOTAL BUDGETED POSITIONS	494.0	523.0	536.0

TOTAL BUDGETED FULL-TIME POSITIONS

Total Number of Budgeted Positions



SCHEDULE OF BUDGETED PART-TIME POSITIONS BY DEPARTMENT

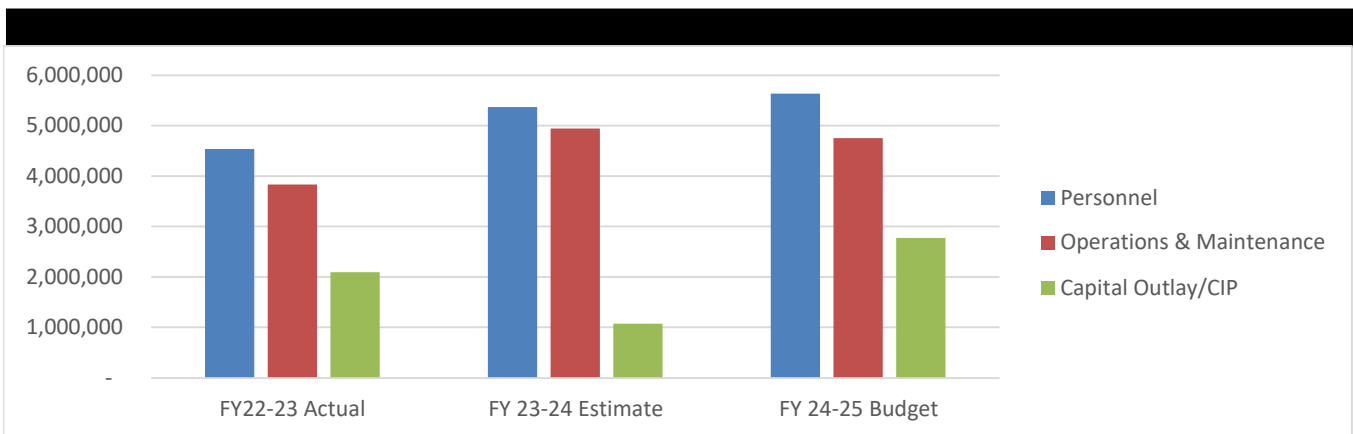
DEPARTMENT POSITION TITLE	FY 23-24 Budgeted	FY 24-25 Budgeted
ADMINISTRATIVE SERVICES DEPARTMENT		
Customer Service Technician	0.7	0.3
TOTAL	0.7	0.3
CITY MANAGER		
Clerical Office Aide	0.5	0.5
TOTAL	0.5	0.5
DEVELOPMENT SERVICES		
Permit Aide	0.7	0.7
TOTAL	0.7	0.7
FIRE DEPARTMENT		
7g CTE Instructor - Education Program	0.2	0.2
7g Fire Hydrant Testing & Inspection	0.0	0.8
7g Fire Inspector Program	0.8	0.8
Clerical Office Aide	0.7	0.0
Service Aide	0.7	0.7
TOTAL	2.5	2.6
HUMAN RESOURCES DEPARTMENT		
Clerical Office Aide	0.5	0.5
TOTAL	0.5	0.5
MUNICIPAL COURT		
Associate Magistrate	1.7	1.8
Clerical Office Aide	1.9	1.9
TOTAL	3.6	3.7
PARKS & RECREATION DEPARTMENT		
Bartender	0.2	0.2
Cashier	2.0	2.0
Fitness Instructor	1.4	1.4
Laborer	7.6	7.6
Lead Lifeguard	2.4	3.1
Lifeguard	7.1	7.7
Recreation Aide	16.0	16.0
Recreation leader	9.2	9.4
TOTAL	45.9	47.4
POLICE DEPARTMENT		
Accreditation Specialist	0.0	0.7
Administrative Specialist I	0.7	0.0
Background Investigator	0.7	0.7
Detention Officer	1.5	0.0
Property / Evidence Technician	0.7	0.7
Records Clerk	1.5	1.5
TOTAL	5.1	3.6
PUBLIC WORKS - STREET MAINTENANCE (HURF)		
Laborer	0.7	0.7
TOTAL	0.7	0.7

SCHEDULE OF BUDGETED PART-TIME POSITIONS BY DEPARTMENT

DEPARTMENT POSITION TITLE	FY 23-24 Budgeted	FY 24-25 Budgeted
PUBLIC WORKS - VEHICLE MAINTENANCE		
Laborer	0.3	0.7
TOTAL	0.3	0.7
PUBLIC WORKS - WATER		
Utility Technician	2.2	3.0
TOTAL	2.2	3.0
TRANSIT		
Transit Driver/Dispatch	6.0	6.0
TOTAL	6.0	6.0
TOTAL AUTHORIZED FULL-TIME EQUIVALENT (FTE) POSITIONS	68.7	69.6

ADMINISTRATIVE SERVICES DEPARTMENT

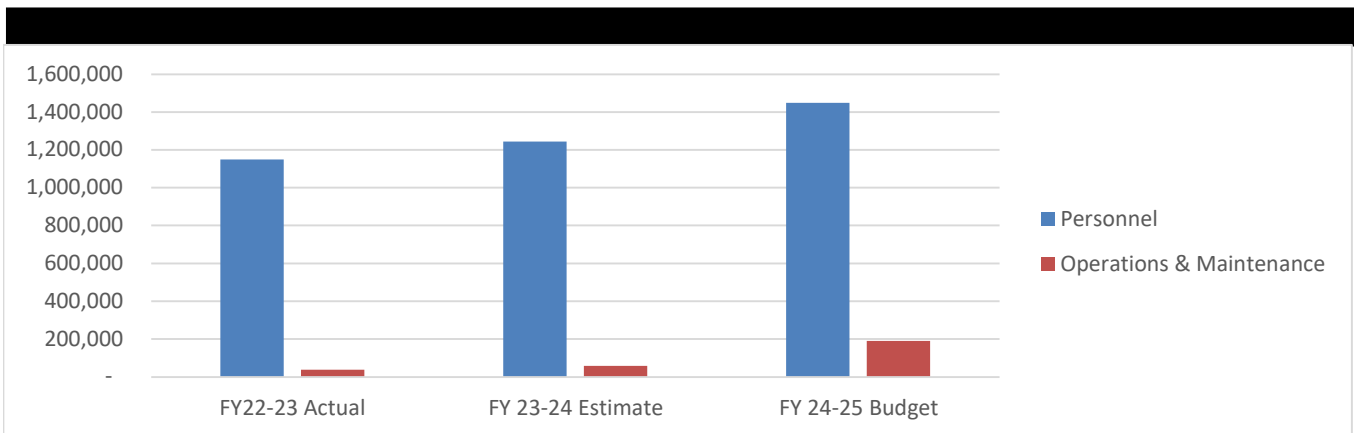
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	3,193,023	3,543,615	3,776,645	3,974,760	4,009,380
Benefits	1,344,256	1,434,719	1,595,460	1,700,975	1,623,635
Compensation	4,537,279	4,978,334	5,372,105	5,675,735	5,633,015
Operation & Maintenance					
Utilities	903	1,800	990	1,800	1,800
Services	2,859,822	4,190,329	3,820,315	4,454,775	3,904,945
Supplies	969,351	1,947,811	1,074,545	2,385,685	750,545
Outside Contracts	4,000	4,000	48,190	48,190	44,190
Other	-	688,290	-	-	50,000
Operational & Maintenance	3,834,076	6,832,230	4,944,040	6,890,450	4,751,480
Non-Operating					
Capital Outlay	2,025,312	435,706	1,075,000	1,472,050	2,776,620
Capital Improvement Program	70,000	-	-	-	-
Non-Operating Expenditures	2,095,312	435,706	1,075,000	1,472,050	2,776,620
Debt					
Intercost	882,439	176,487	772,500	515,097	928,630
Total Expenditures	6,814,325	7,923,207	7,469,999	9,834,936	9,865,278



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Personnel	1 new full-time position
Supplies	Reduction due to one-time purchases in FY24
Capital Outlay	Capital expense for CAD/RMS Upgrade and SBITA Lease Requirements
Debt	Moved expense from operating budget to debt per GASB requirement

CITY ATTORNEY

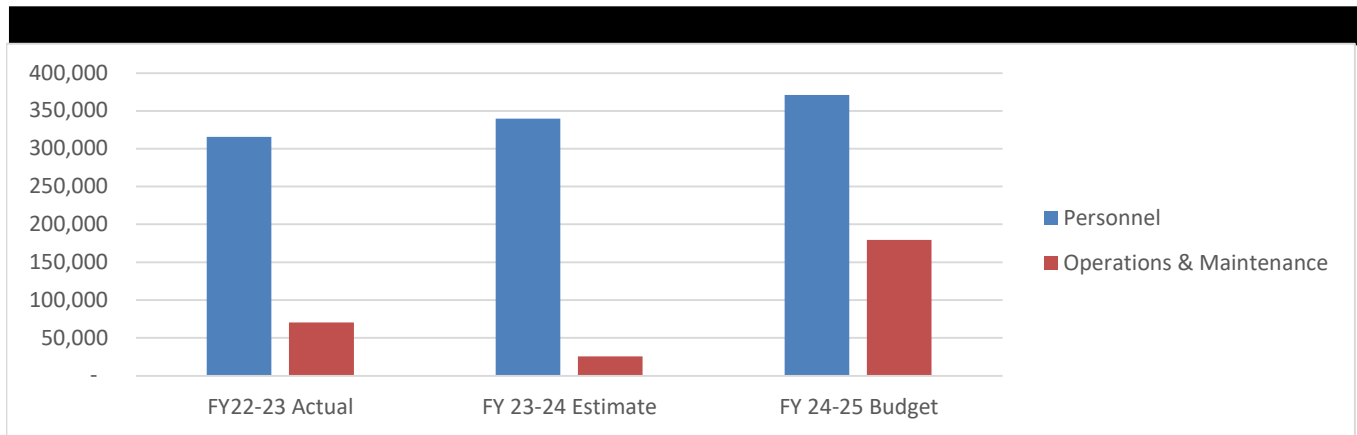
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	797,180	852,995	871,360	937,650	1,021,455
Benefits	352,436	363,820	372,580	400,050	428,165
Compensation	1,149,616	1,216,815	1,243,940	1,337,700	1,449,620
Operation & Maintenance					
Utilities	-	713	-	-	-
Services	24,805	106,130	41,940	108,865	108,965
Supplies	12,901	20,500	14,865	17,400	19,175
Miscellaneous	48	-	-	-	-
Other	-	-	-	-	61,500
Operational & Maintenance	37,753	127,343	56,805	126,265	189,640
Intercost	(112,819)	(112,819)	(115,105)	(115,105)	(116,840)
Total Expenditures	1,074,550	1,231,339	1,185,640	1,348,860	1,522,420



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Personnel	1 new full-time position
Other	Unavailable budget for potential personnel

CITY CLERK

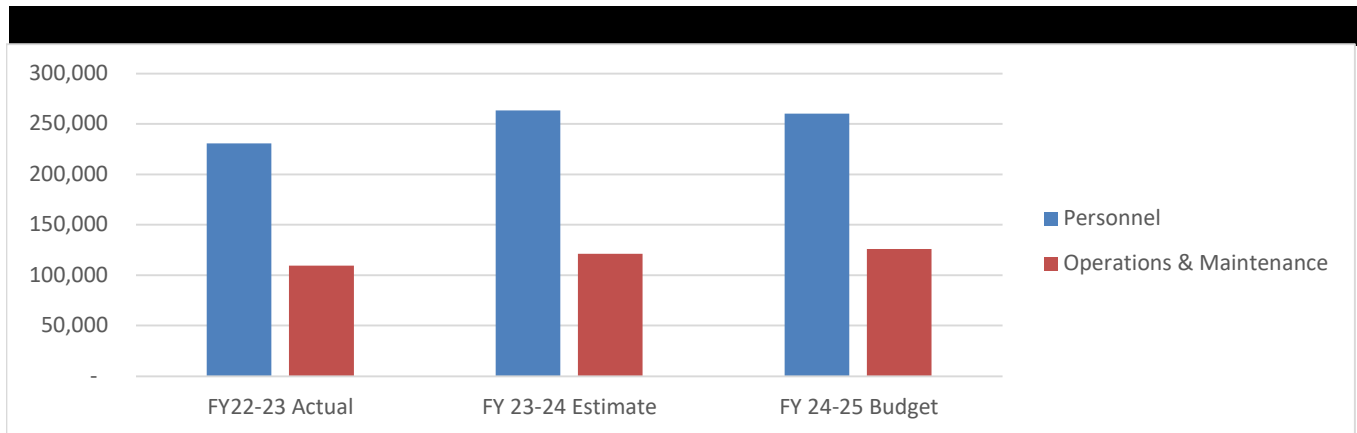
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	229,772	229,915	246,510	250,385	267,795
Benefits	85,767	89,135	93,315	95,315	103,140
Compensation	315,539	319,050	339,825	345,700	370,935
Operation & Maintenance					
Services	69,092	142,515	22,415	22,415	176,315
Supplies	1,148	2,900	2,900	2,900	2,900
Operational & Maintenance	70,241	145,415	25,315	25,315	179,215
Intercost	(57,624)	(57,625)	(62,701)	(62,701)	(92,975)
Total Expenditures	328,156	406,840	302,439	308,314	457,175



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Services	Change in election costs every other year

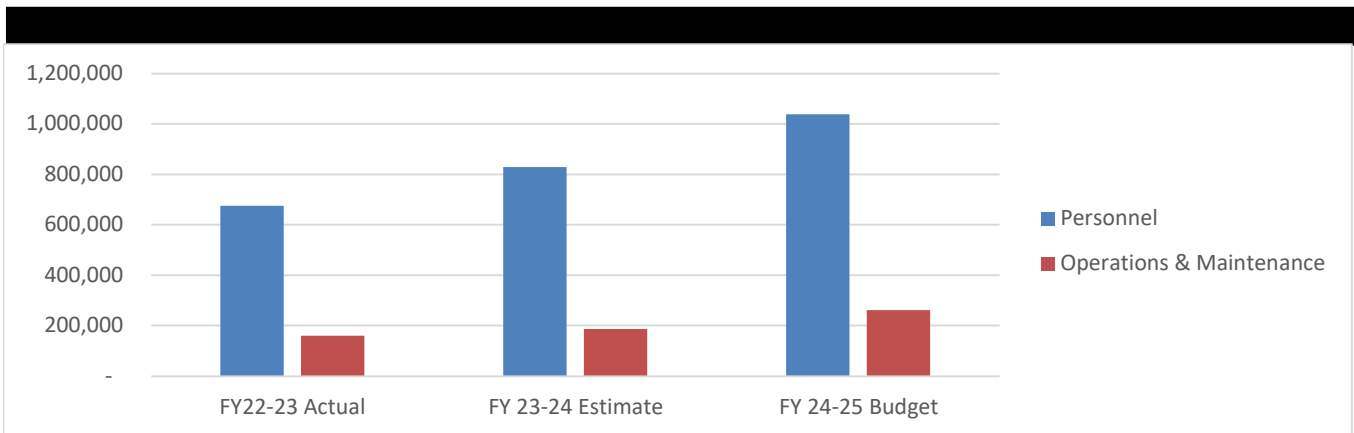
CITY COUNCIL

Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	127,445	129,400	150,290	155,065	145,220
Benefits	103,416	113,920	112,985	117,480	115,060
Compensation	230,862	243,320	263,275	272,545	260,280
Operation & Maintenance					
Services	97,328	102,598	108,050	128,170	112,740
Supplies	3,855	3,500	3,585	3,500	3,500
Miscellaneous	4,962	5,000	5,000	5,000	5,000
Outside Contracts	3,357	4,600	4,520	4,600	4,600
Operational & Maintenance	109,502	115,698	121,155	141,270	125,840
Intercost	(103,696)	(103,694)	(130,180)	(130,180)	(112,239)
Total Expenditures	236,668	255,324	254,250	283,635	273,881



CITY MANAGER

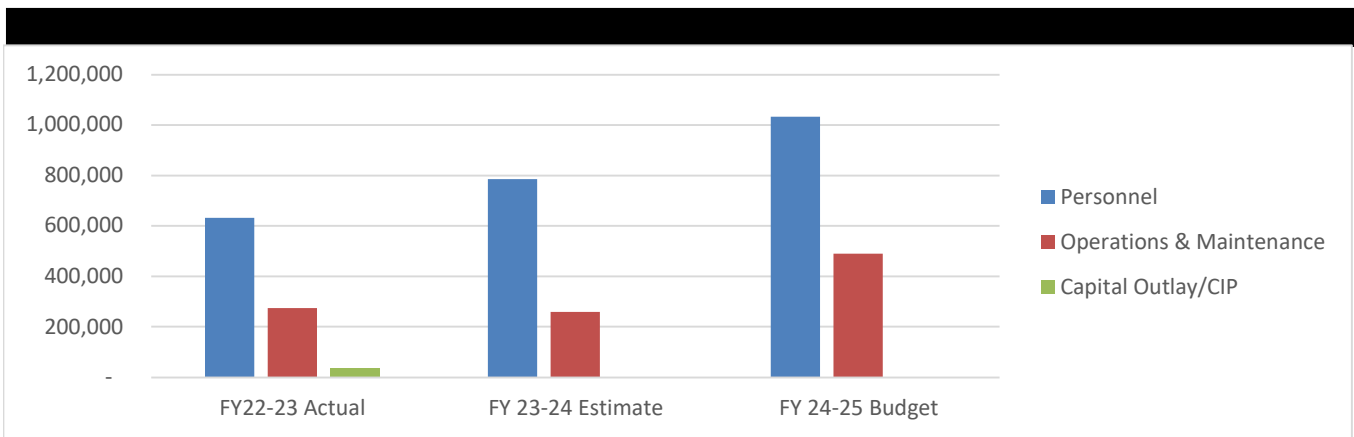
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	475,257	525,865	578,680	588,260	737,520
Benefits	199,800	216,971	249,620	256,025	300,780
Compensation	675,056	742,836	828,300	844,285	1,038,300
Operation & Maintenance					
Utilities	-	1,280	-	-	-
Services	125,915	159,610	132,800	143,575	194,425
Supplies	31,049	29,750	28,805	28,950	36,605
Miscellaneous	3,634	5,000	25,000	25,000	30,000
Operational & Maintenance	160,597	195,640	186,605	197,525	261,030
Intercost	(120,065)	(120,065)	(147,245)	(147,245)	(191,826)
Total Expenditures	715,589	818,411	867,660	894,565	1,107,504



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Personnel	1 new full-time position
Services	Additional funds for Community Engagement Campaign

HUMAN RESOURCES DEPARTMENT

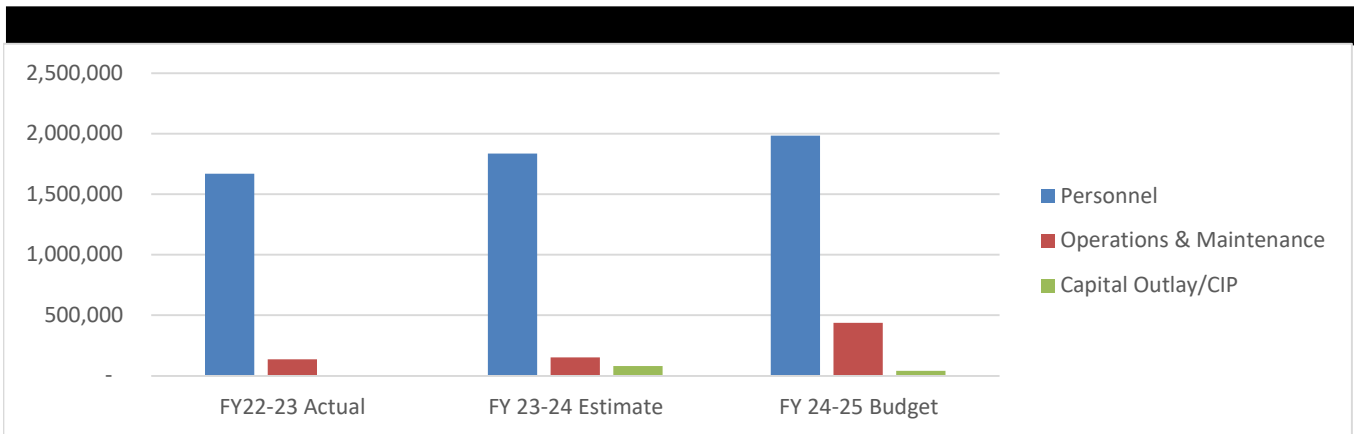
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	459,466	503,975	579,075	582,305	772,225
Benefits	172,868	180,470	206,730	242,675	260,560
Compensation	632,334	684,445	785,805	824,980	1,032,785
Operation & Maintenance					
Services	245,420	284,544	254,650	314,005	444,295
Supplies	3,477	4,050	4,750	5,800	44,715
Miscellaneous	25,671	25,000	-	-	500
Operational & Maintenance	274,569	313,594	259,400	319,805	489,510
Non-Operating					
Capital Outlay	35,400	31,000	-	-	-
Non-Operating Expenditures	35,400	31,000	-	-	-
Intercost	(238,737)	(238,736)	(260,948)	(260,948)	(353,172)
Total Expenditures	703,567	790,303	784,257	883,837	1,169,123



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Personnel	1 new full-time position
Supplies	Additional funds added for Safety Budget

DEVELOPMENT SERVICES DEPARTMENT

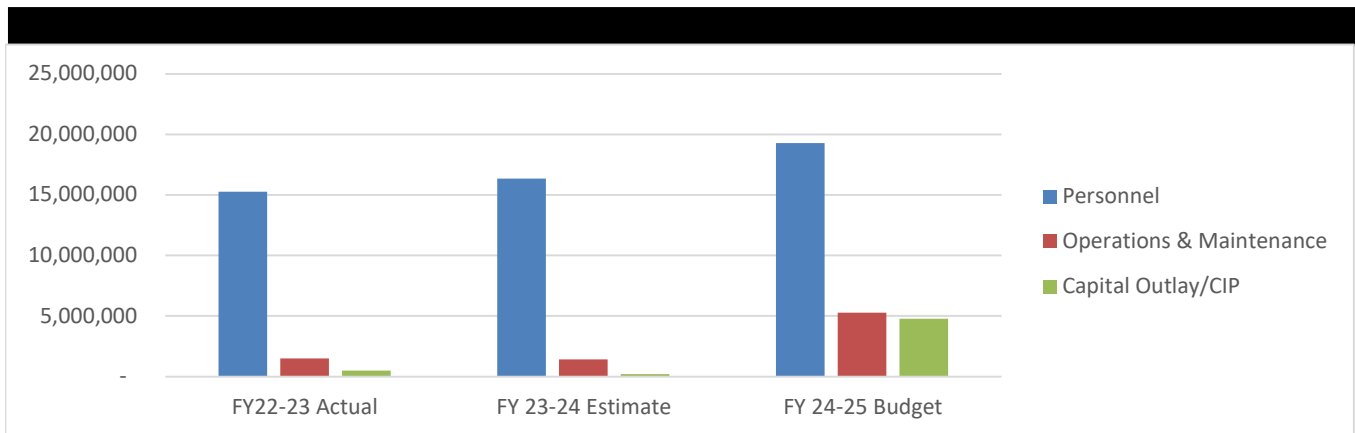
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	1,170,690	1,204,670	1,279,295	1,410,450	1,388,665
Benefits	497,985	561,545	554,750	610,855	594,400
Compensation	1,668,675	1,766,215	1,834,045	2,021,305	1,983,065
Operation & Maintenance					
Services	110,476	246,253	121,785	252,210	405,660
Supplies	24,210	24,000	28,440	36,020	29,500
Miscellaneous	86	-	125	-	-
Other	-	1,500	-	-	-
Operational & Maintenance	134,772	271,753	150,350	288,230	435,160
Non-Operating					
Capital Outlay	-	72,000	79,590	117,945	38,900
Non-Operating Expenditures	-	72,000	79,590	117,945	38,900
Intercost	(132,341)	(132,342)	(109,657)	(109,657)	(120,068)
Total Expenditures	1,671,106	1,977,626	1,954,328	2,317,823	2,337,057



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Services	One-time funds for a General Plan Consultant

FIRE DEPARTMENT

Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	7,662,976	8,506,033	8,155,050	9,168,855	10,052,080
Benefits	7,609,805	7,756,182	8,185,775	8,587,295	9,217,445
Compensation	15,272,782	16,262,215	16,340,825	17,756,150	19,269,525
Operation & Maintenance					
Utilities	138,140	126,000	142,545	141,000	156,800
Services	532,823	645,668	492,560	547,570	618,155
Supplies	801,625	772,317	761,130	759,165	788,280
Miscellaneous	1,679	1,000	1,000	1,000	1,000
Other	-	26,000	-	2,458,500	3,700,000
Operational & Maintenance	1,474,266	1,570,985	1,397,235	3,907,235	5,264,235
Non-Operating					
Capital Outlay	480,373	1,717,378	180,855	1,718,435	4,763,845
Non-Operating Expenditures	480,373	1,717,378	180,855	1,718,435	4,763,845
Debt	287,410	291,059	145,530	145,530	-
Total Expenditures	17,514,831	19,841,637	18,064,445	23,527,350	29,297,605



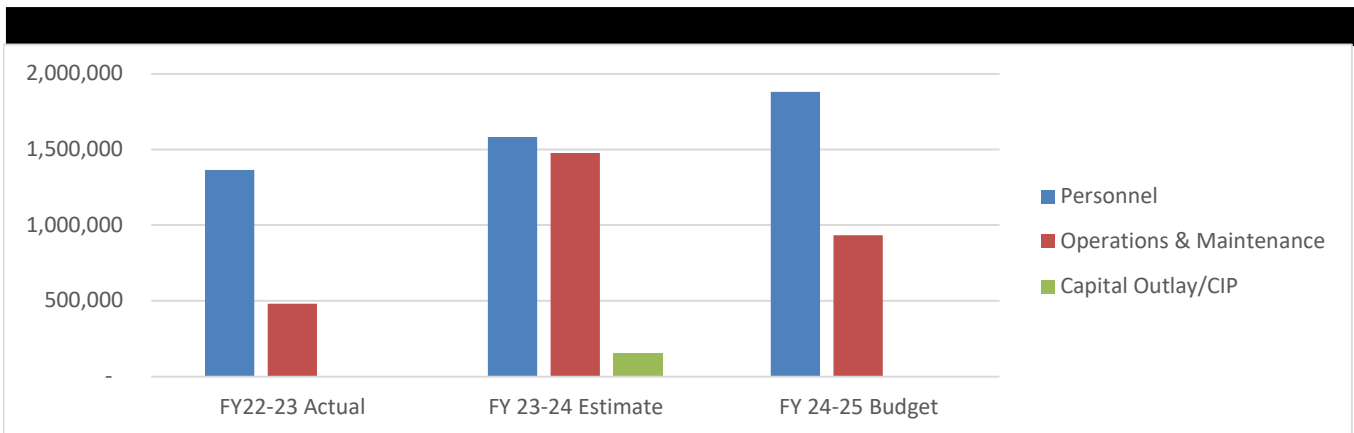
Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Personnel	2 new full-time positions
Other	Unavailable budget for New Fire Engine Replacement Program and potential contract with Proving Grounds for fire protection services
Capital Outlay	Engine/truck Refurbishment Program and New Fire Engine

**GENERAL GOVERNMENT
NON-DEPARTMENTAL**

Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	-	(800,000)	-	(800,000)	(800,000)
Compensation	-	(800,000)	-	(800,000)	(800,000)
Operation & Maintenance					
Utilities	73,566	83,250	75,370	83,250	86,500
Services	759,292	842,782	927,635	868,645	1,011,705
Supplies	9,897	30,600	10,545	18,900	19,950
Miscellaneous	60,084	23,500	49,100	24,500	55,000
Outside Contracts	1,037,186	1,000,000	1,000,000	1,000,000	154,000
Other	-	8,000,000	-	3,977,000	7,000,000
Operational & Maintenance	1,940,026	9,980,132	2,062,650	5,972,295	8,327,155
Non-Operating					
Capital Outlay	-	-	-	65,000	71,575
Contingency	423,733	1,000,000	150,000	1,000,000	1,000,000
Non-Operating Expenditures	423,733	1,000,000	150,000	1,065,000	1,071,575
Debt					
	43,227	-	43,400	45,900	45,110
Intercost	(56,663)	29,381	(94,101)	70,419	215,350
Total Expenditures	2,350,324	10,209,513	2,161,949	6,353,614	8,859,190

MUNICIPAL COURT

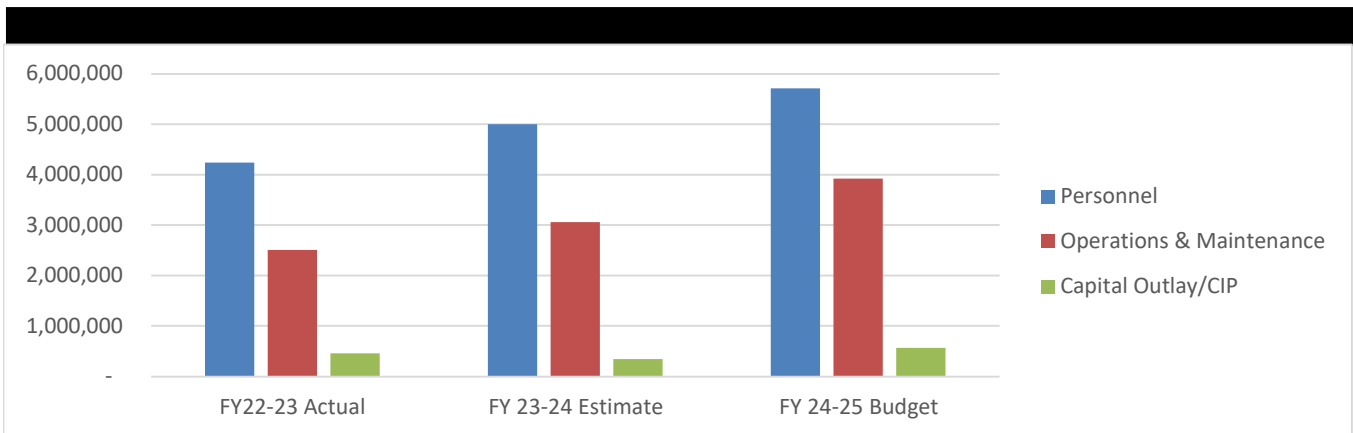
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	974,790	1,056,925	1,143,900	1,272,585	1,361,880
Benefits	389,327	400,570	439,085	549,365	519,090
Compensation	1,364,117	1,457,495	1,582,985	1,821,950	1,880,970
Operation & Maintenance					
Utilities	15,486	30,018	31,900	61,150	176,150
Services	394,502	449,041	470,295	569,735	495,200
Supplies	24,699	276,635	889,900	895,300	30,860
Outside Contracts	46,478	49,157	85,000	105,000	141,875
Other	-	750,000	-	-	90,000
Operational & Maintenance	481,165	1,554,851	1,477,095	1,631,185	934,085
Non-Operating					
Capital Outlay	-	18,100	157,095	157,095	-
Non-Operating Expenditures	-	18,100	157,095	157,095	-
Debt					
	4,680	-	-	-	-
Total Expenditures	1,849,961	3,030,446	3,217,175	3,610,230	2,815,055



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Personnel	1 new full-time position
Utilities	Increased utilities for new Courthouse
Services	Reduction due to IGA lease termination
Supplies	Reduction due to one-time purchases in FY24 for Courthouse
Other	Unavailable budget for Appointed Public Defender and Conflict Public Defender Contracts

PARKS AND RECREATION

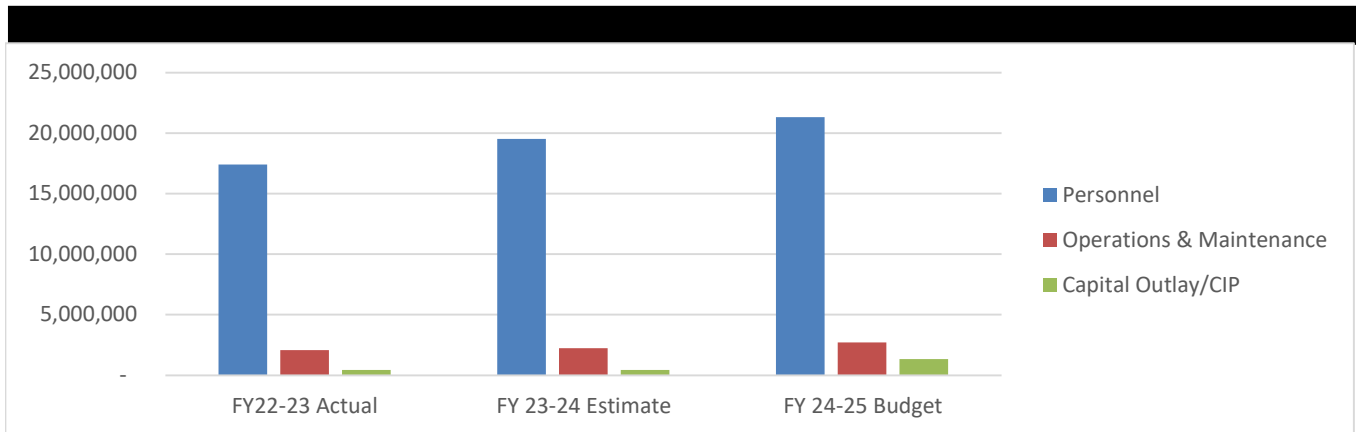
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	3,132,401	3,566,370	3,724,365	3,701,980	4,235,920
Benefits	1,104,763	1,310,295	1,274,945	1,357,000	1,476,690
Compensation	4,237,164	4,876,665	4,999,310	5,058,980	5,712,610
Operation & Maintenance					
Utilities	1,541,875	1,764,200	1,952,300	1,857,550	2,119,100
Services	279,375	317,507	312,160	349,150	375,650
Supplies	619,245	572,374	722,850	686,830	830,765
Miscellaneous	1,082	3,100	4,600	3,100	4,600
Outside Contracts	63,841	87,000	70,000	90,025	90,025
Other	-	7,000	-	600,000	500,000
Operational & Maintenance	2,505,418	2,751,181	3,061,910	3,586,655	3,920,140
Non-Operating					
Capital Outlay	454,393	687,000	345,000	795,000	562,000
Non-Operating Expenditures	454,393	687,000	345,000	795,000	562,000
Intercost	(51,400)	(51,400)	-	-	-
Total Expenditures	7,145,576	8,263,446	8,406,220	9,440,635	10,194,750



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Other	\$500K set aside in unavailable for amenities & beautification to parks

POLICE DEPARTMENT

Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	9,947,712	9,902,815	10,880,340	10,777,035	11,713,410
Benefits	7,454,570	7,731,395	8,632,505	8,917,295	9,611,105
Compensation	17,402,283	17,634,210	19,512,845	19,694,330	21,324,515
Operation & Maintenance					
Utilities	194,253	201,766	227,850	234,815	239,800
Services	456,896	521,708	489,900	529,355	541,900
Supplies	671,445	955,331	553,510	761,418	643,780
Miscellaneous	1,646	2,800	8,020	7,800	12,800
Outside Contracts	746,741	690,000	950,000	820,000	1,110,000
Other	-	20,000	-	35,000	155,000
Operational & Maintenance	2,070,981	2,391,605	2,229,280	2,388,388	2,703,280
Non-Operating					
Capital Outlay	425,575	525,184	434,040	905,087	1,329,797
Non-Operating Expenditures	425,575	525,184	434,040	905,087	1,329,797
Debt					
	231,349	232,374	-	-	-
Total Expenditures	20,130,187	20,783,373	22,176,165	22,987,805	25,357,592

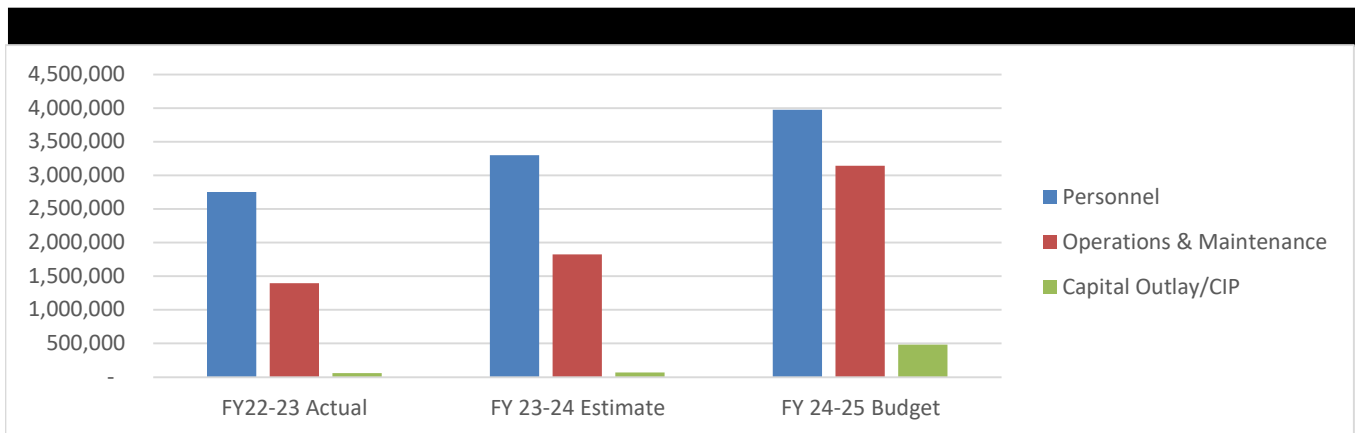


Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Personnel	4 new full-time positions which includes 2 Police Officer Interns
Outside Contract	Increase to Jail contract
Capital Outlay	Cubicle Replacement and purchase of 5 new vehicles

PUBLIC WORKS - GENERAL FUND

Administration, Engineering, Facilities, and Vehicle Maintenance

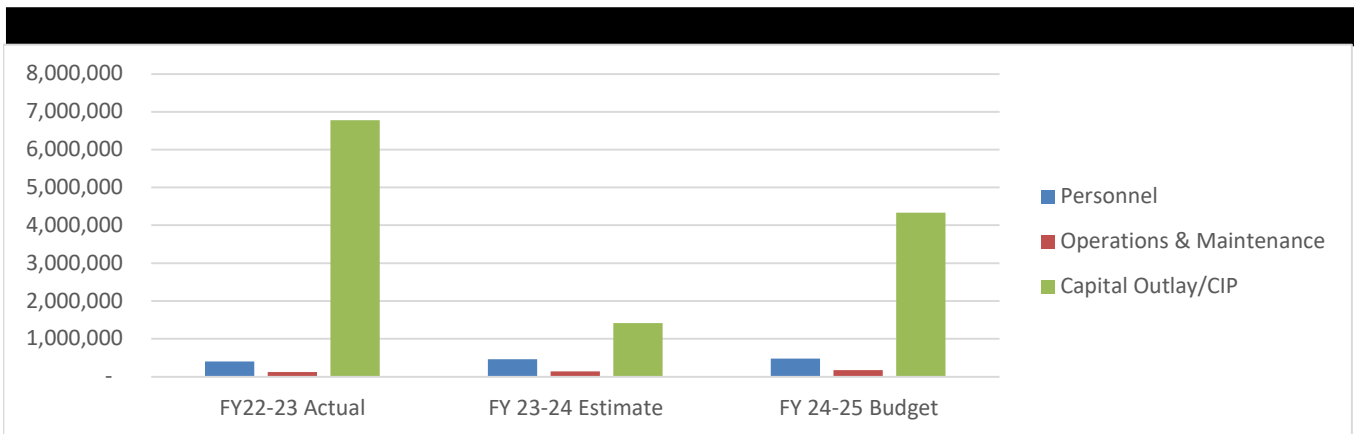
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	1,858,827	2,210,685	2,245,260	2,376,080	2,716,830
Benefits	890,294	1,075,359	1,053,160	1,138,115	1,256,690
Compensation	2,749,121	3,286,044	3,298,420	3,514,195	3,973,520
Operation & Maintenance					
Utilities	96,433	92,700	108,900	92,350	118,150
Services	695,351	569,600	766,645	975,400	1,864,115
Supplies	587,522	652,145	897,100	1,065,095	812,745
Outside Contracts	16,080	50,000	50,000	50,000	50,000
Other	-	15,500	-	296,500	296,500
Operational & Maintenance	1,395,386	1,379,945	1,822,645	2,479,345	3,141,510
Non-Operating					
Capital Outlay	55,225	100,000	66,055	107,000	480,000
Non-Operating Expenditures	55,225	100,000	66,055	107,000	480,000
Intercost	(2,014,528)	(2,014,534)	(2,235,831)	(2,235,831)	(2,586,322)
Total Expenditures	2,185,204	2,751,455	2,951,289	3,864,709	5,008,708



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Personnel	2 new full-time positions
Services	A/C and Parking lot Maintenance
Capital Outlay	2-Post lift, ARI Wheel Lifts, and purchase of 4 new vehicles

PUBLIC WORKS AIRPORT

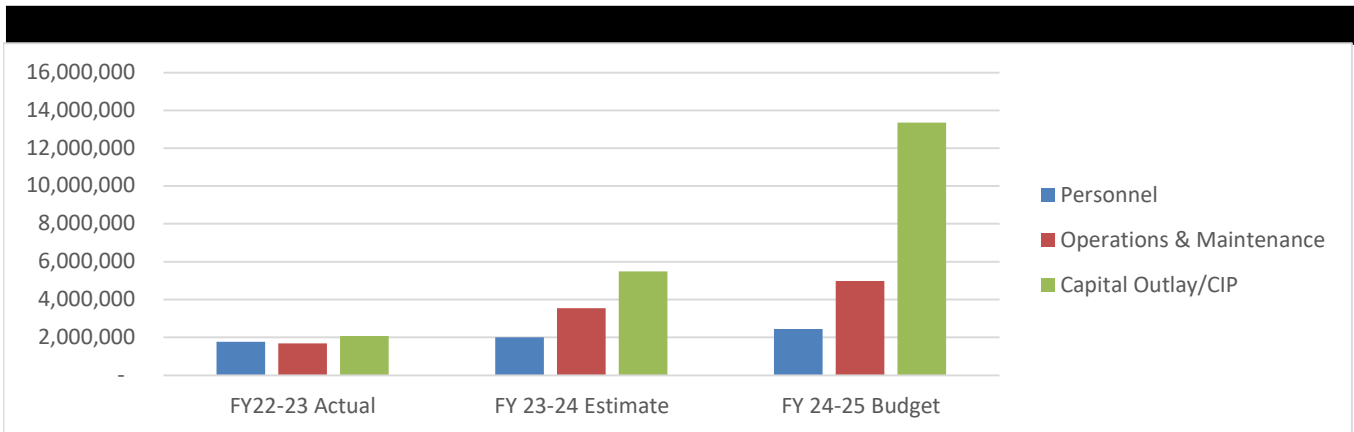
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	287,577	288,610	317,625	314,820	338,290
Benefits	113,204	129,490	135,570	151,765	138,945
Compensation	400,781	418,100	453,195	466,585	477,235
Operation & Maintenance					
Utilities	67,227	63,875	72,800	68,675	73,675
Services	35,384	50,870	28,085	55,470	65,470
Supplies	18,897	26,400	30,950	44,900	31,900
Miscellaneous	679	400	400	400	400
Other	-	1,000	-	-	-
Operational & Maintenance	122,187	142,545	132,235	169,445	171,445
Non-Operating					
Capital Outlay	-	-	-	-	113,000
Capital Improvement Program	5,823,152	9,135,000	452,765	4,185,000	3,232,000
Contingency	-	7,000	-	7,000	7,000
Depreciation	959,448	960,000	965,000	965,000	980,000
Non-Operating Expenditures	6,782,600	10,102,000	1,417,765	5,157,000	4,332,000
Intercost	305,922	305,922	309,752	309,752	334,318
Total Expenditures	7,611,490	10,968,567	2,312,947	6,102,782	5,314,998



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Capital Outlay	Purchase of 2 new vehicles

PUBLIC WORKS STREETS - HURF FUNDED

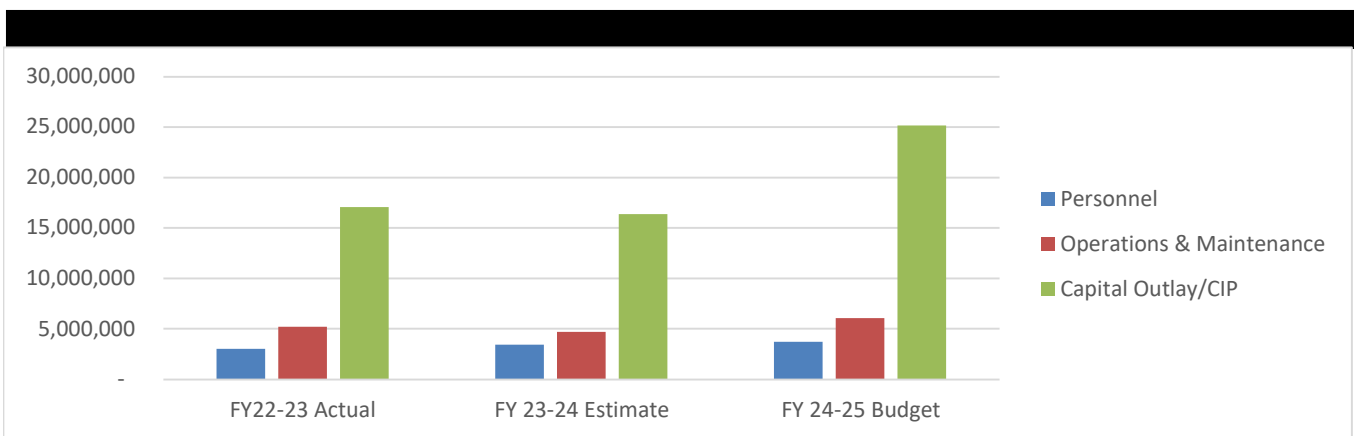
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	1,124,078	1,239,110	1,246,405	1,447,070	1,578,540
Benefits	635,001	668,890	746,995	819,800	861,360
Compensation	1,759,079	1,908,000	1,993,400	2,266,870	2,439,900
Operation & Maintenance					
Utilities	77,609	84,500	80,000	84,000	87,000
Services	1,097,658	13,026,990	2,618,050	2,848,990	3,594,150
Supplies	500,985	560,150	831,175	791,200	1,300,700
Miscellaneous	623	525	600	525	525
Other	-	5,000	-	-	-
Operational & Maintenance	1,676,875	13,677,165	3,529,825	3,724,715	4,982,375
Non-Operating					
Capital Outlay	925,667	906,000	400,075	2,470,155	1,831,000
Capital Improvement Program	1,139,406	1,350,000	5,086,240	10,239,745	11,473,915
Contingency	-	50,000	-	50,000	50,000
Non-Operating Expenditures	2,065,073	2,306,000	5,486,315	12,759,900	13,354,915
Intercost	358,290	358,290	964,685	964,685	988,627
Total Expenditures	5,859,317	18,249,455	11,974,225	19,716,170	21,765,817



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Services	Increase in services for Asphalt Maintenance
Supplies	Increase in supplies for Signal Boxes Upgrades and Sidewalk & Concrete Program
Capital Outlay	Purchase of 4 new vehicles

PUBLIC WORKS WASTEWATER

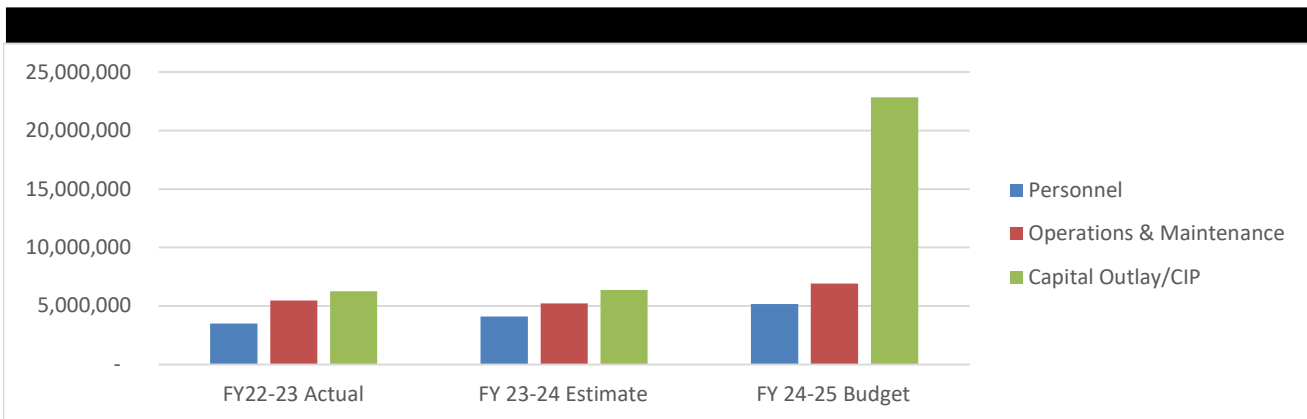
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	2,040,908	2,119,395	2,267,655	2,360,175	2,497,770
Benefits	964,288	1,135,770	1,147,980	1,241,425	1,222,040
Compensation	3,005,196	3,255,165	3,415,635	3,601,600	3,719,810
Operation & Maintenance					
Utilities	1,760,579	1,474,400	1,550,000	1,559,400	1,660,300
Services	1,217,055	1,710,500	1,118,955	1,282,890	1,977,990
Supplies	2,165,364	1,953,650	1,997,480	2,094,080	2,377,850
Miscellaneous	47,575	40,000	45,000	40,000	45,000
Other	-	12,000	-	1,422,915	-
Operational & Maintenance	5,190,573	5,190,550	4,711,435	6,399,285	6,061,140
Non-Operating					
Capital Outlay	354,358	1,787,000	1,910,230	1,761,665	1,905,730
Capital Improvement Program	5,845,746	11,459,480	3,339,700	8,195,500	10,723,120
Contingency	-	1,000,000	-	1,000,000	1,000,000
Depreciation	10,861,461	10,815,000	11,140,000	11,140,000	11,550,000
Non-Operating Expenditures	17,061,565	25,061,480	16,389,930	22,097,165	25,178,850
Debt					
Intercost	2,567,088	2,567,088	2,635,577	2,635,577	2,718,900
Total Expenditures	41,352,871	49,602,732	40,679,457	48,253,507	51,248,725



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Services	Increase in services due to parts and installation for NRP Aeration Basin
Capital Outlay	Purchase of 5 new vehicles

PUBLIC WORKS WATER

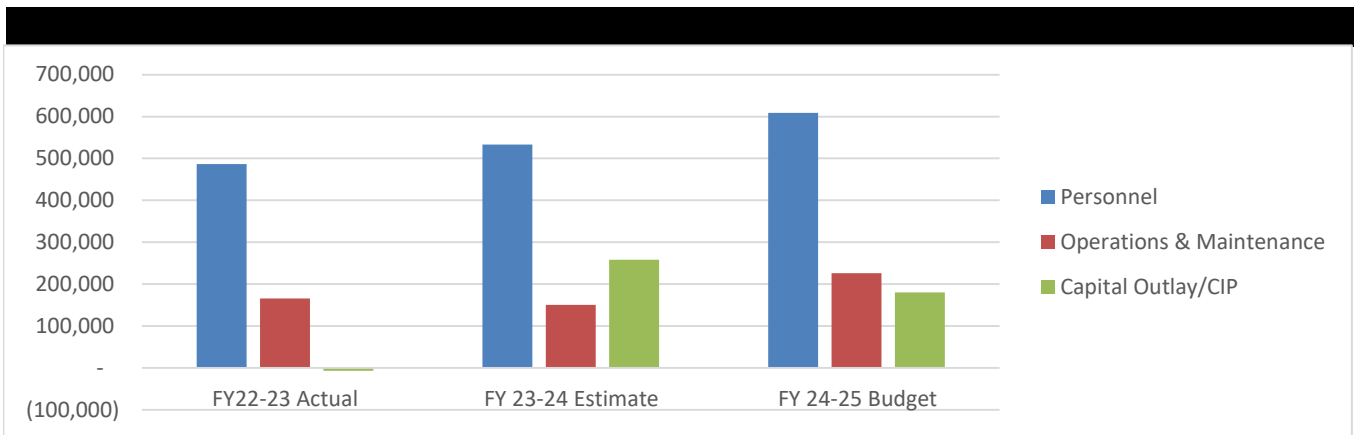
Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	2,388,682	2,292,973	2,812,085	2,921,320	3,562,330
Benefits	1,117,179	1,172,280	1,269,175	1,383,005	1,609,450
Compensation	3,505,861	3,465,253	4,081,260	4,304,325	5,171,780
Operation & Maintenance					
Utilities	2,713,923	2,021,250	2,719,250	2,121,250	2,821,400
Services	1,293,134	1,742,377	1,155,485	1,581,780	2,221,330
Supplies	1,442,301	1,659,400	1,335,615	1,697,600	1,862,600
Miscellaneous	11,276	20,000	20,000	20,000	20,000
Outside Contracts	-	5,500	5,500	5,500	5,500
Other	-	730,000	-	1,266,315	-
Operational & Maintenance	5,460,633	6,178,527	5,235,850	6,692,445	6,930,830
Non-Operating					
Capital Outlay	463,037	800,000	-	-	1,590,000
Capital Improvement Program	2,638,307	8,998,000	3,243,200	5,522,700	17,330,700
Contingency	-	500,000	-	500,000	500,000
Depreciation	3,174,858	3,027,500	3,133,500	3,133,500	3,450,500
Non-Operating Expenditures	6,276,202	13,325,500	6,376,700	9,156,200	22,871,200
Debt					
Intercost	4,048,138	3,399,595	3,169,680	3,194,430	2,902,450
Total Expenditures	19,898,112	26,976,152	19,512,835	23,944,155	38,472,465



Budget Variances	
Expenditure Type	Reason for Budget Increase or Decrease
Utilities	Additional budget due to increase in electricity costs
Services	Update Water Master Plan, Well 2 Rehab, and High Service Pump 1
Capital Outlay	Purchase of 6 new vehicles

TRANSIT

Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Personnel					
Salaries and Wages	362,014	397,185	401,055	433,895	448,635
Benefits	124,538	128,227	132,470	148,510	160,215
Compensation	486,552	525,412	533,525	582,405	608,850
Operation & Maintenance					
Utilities	5,908	6,091	6,090	6,090	8,830
Services	93,728	111,588	83,735	83,735	95,010
Supplies	65,722	104,502	60,360	66,139	58,050
Other	-	20,000	-	-	64,500
Operational & Maintenance	165,358	242,181	150,185	155,964	226,390
Non-Operating					
Capital Outlay	(6,962)	120,000	258,000	377,194	180,000
Non-Operating Expenditures	(6,962)	120,000	258,000	377,194	180,000
Total Expenditures	644,948	887,593	941,710	1,115,563	1,015,240



IMPROVEMENT DISTRICTS

Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
#2 London Bride Plaza	16,915	18,193	17,438	18,898	19,464
#4 McCulloch Median	62,194	61,312	-	-	-
Total Expenditures	79,109	79,505	17,438	18,898	19,380

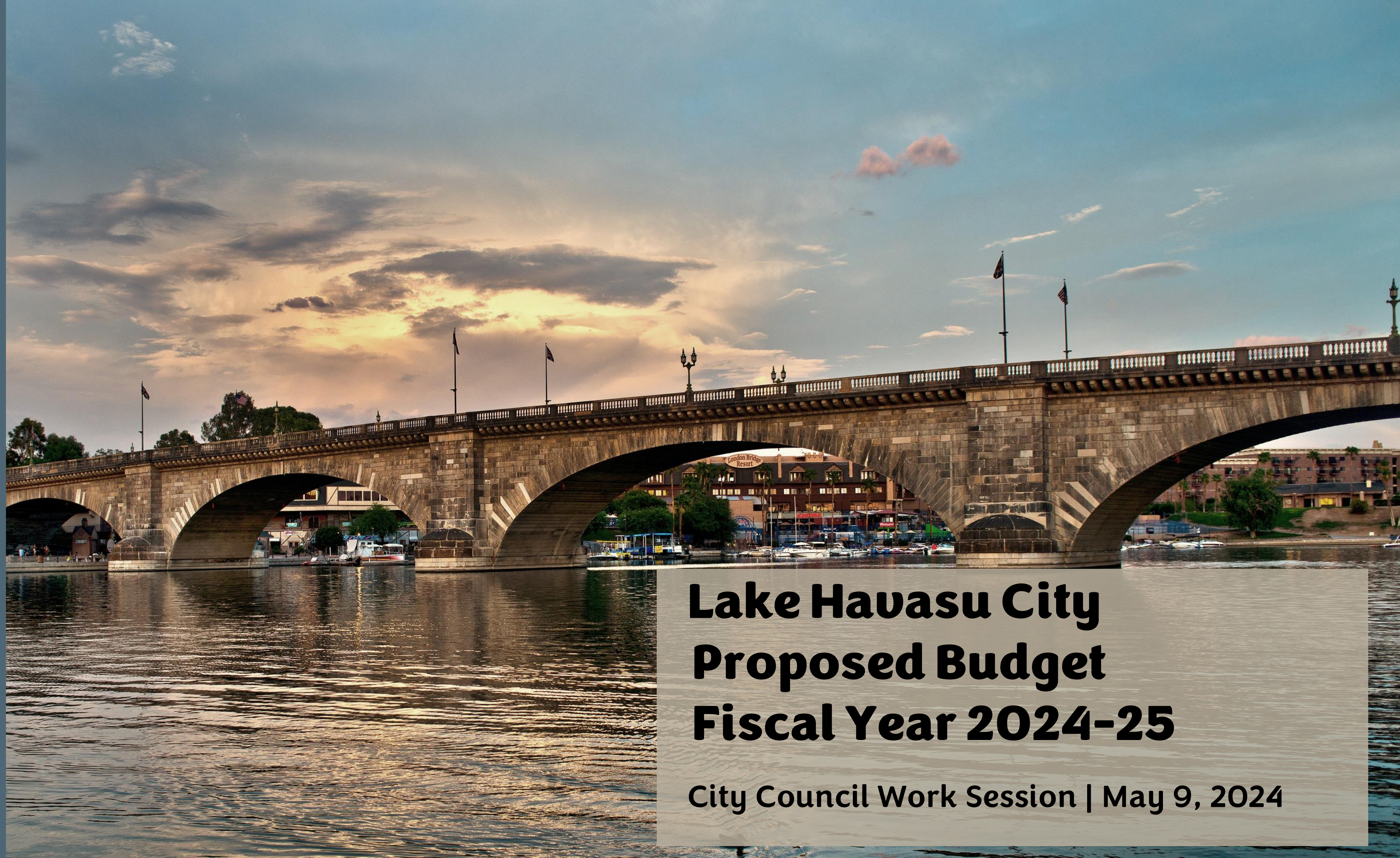
Note: Dissolution of #4 McCulloch Median in May of FY23.

REFUSE

Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Operation & Maintenance					
Utilities	15,381	13,000	31,000	15,500	35,000
Services	148,812	154,000	171,500	166,000	225,665
Miscellaneous	14,817	4,500	20,000	8,000	22,000
Outside Contracts	6,912,793	6,762,500	7,100,755	7,201,350	7,460,300
Operational & Maintenance	7,091,803	6,934,000	7,323,255	7,390,850	7,742,965
Non-Operating					
Contingency	-	100,000	-	100,000	100,000
Non-Operating Expenditures	-	100,000	-	100,000	100,000
Intercost	429,509	429,509	456,605	456,605	485,846
Total Expenditures	7,521,311	7,463,509	7,779,860	7,947,455	8,328,811

FLOOD CONTROL

Expenditures	Actual FY 22-23	Budget FY 22-23	Estimate FY 23-24	Budget FY 23-24	Budget FY 24-25
Non-Operating					
Capital Improvement Program	522,633	3,370,000	4,721,725	6,375,000	4,110,000
Non-Operating Expenditures	522,633	3,370,000	4,721,725	6,375,000	4,110,000
Intercost	814,083	814,083	821,782	821,782	363,869
Total Expenditures	1,336,716	4,184,083	5,543,507	7,196,782	4,473,869



Lake Havasu City Proposed Budget Fiscal Year 2024-25

City Council Work Session | May 9, 2024

Budget Process

- Budget Development

- 10-month Timeline Governed by Policy
 - CIP starts in September
 - Operating starts in December
 - Planning Session in January 2024 Highlighted Trends
 - Detailed Review of Departments' Budget
 - Required to Adopt Annual Budget per Statute and Code

- Budget Materials

- Operating Budget Book
 - Financial Projections
 - Revenue Highlights
 - Expenditure Highlights
 - Department Budgets



AGENDA

- Budget Overview
- Department Budgets
- Council Discussion/Questions





Budget Overview

Budget Overview

Personnel

- 8% increase over prior budget
 - Step Increases for FY25
 - Market Stabilization Adjustment
 - Pension Costs (set by State)
 - ASRS – Rates decreased from 12.29% to 12.27%
 - PSPRS (average rates for all tiers)
 - Police – flat at 72.45%
 - Fire – decrease from 72.35% to 71.38%

Budget Overview

New Full-Time Positions – General Fund

Department	Position
Admin. Services	System Administrator
City Attorney	Victim Services Specialist
City Manager	Community Engagement Officer
Fire	Administrative Specialist II
Fire	Fire Inspector/Investigator
Human Resources	Human Resources Manager
Municipal Court	Counter Clerk
Parks & Recreation	Maintenance Specialist
Police	Administrative Specialist I
Police	Background Investigator
Police	Police Officer Intern
Police	Police Officer Intern
Public Works	Custodian II
Public Works	Custodian II

Budget Overview

Services/Capital/Other

- Increases:
 - Services
 - Additional repair and maintenance programs
 - Capital Outlay
 - \$500,000 for Park Improvements & Amenities
 - Supplemental Items

Budget Overview

Other Revenues/Expenditures

- FY 2024-25 Contingency Budget = \$2.657 million (all funds)
 - Included in budget for unfunded critical items
- General Fund Contingency
 - \$1 million (same as prior year)
- Additional Potential Revenue/Expenditure
 - \$6 million additional potential revenue (i.e. grants, donations, etc.)
- Budget Stabilization Reserve General Fund at 50%
- State Shared Income Tax Decreases
- Property Tax Rate Unchanged
 - With Assessed Valuation increase – additional \$406,392
 - New Construction – \$104,814
 - Flat Rate Applied to New AV – \$301,578

Budget Overview

Capital Improvement Plan Changes

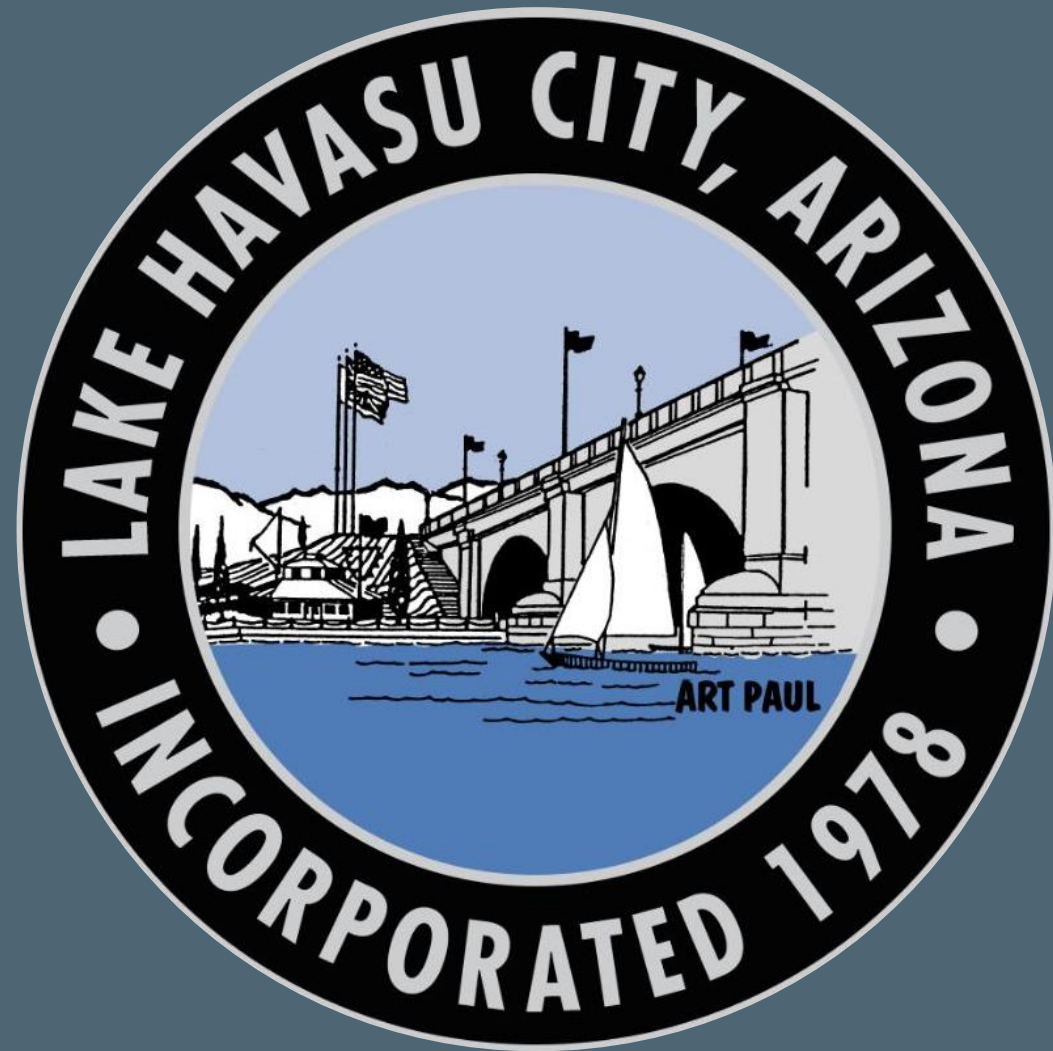
- Streets – City Core Paving Project
 - Total FY25 Budget revised from \$3.2M to \$1.7M
- Streets – Adding Industrial Paving Project
 - Total FY25 Budget of \$691,700 added
- General Gov't – Downtown Catalyst/City Park Development
 - Total FY25 Budget revised from \$1.8M to \$3.575M
 - General Fund (\$975,000)
 - ABC Funding (\$800,000)
 - Grants: LWCF & WIFA (\$1,800,000)



Department Budgets

Department Budgets

(in millions)



Excludes depreciation

Department/Division/Fund	FY 24-25 (\$)
Administrative Services	9.9
City Attorney	1.5
City Clerk	0.5
City Council	0.3
City Manager	1.1
Development Services	2.3
Fire	29.3
Human Resources	1.2
General Services	8.9
Municipal Court	2.8
Parks & Recreation	10.2
PW Admin, Facilities, Vehicles	5.0
Transit	1.0
Police	25.4
PW Airport	5.3
PW HURF (Street)	21.8
PW Water Utility Fund	35.0
Refuse Fund	8.3
PW Wastewater Utility Fund	39.7



NEXT STEPS

**Tuesday, June 11th –
Adopt 5 – Year CIP and Tentative Budget**

**Tuesday, June 25th –
Truth in Taxation Hearing and Final
Budget Adoption**

**Tuesday, July 9th –
Adopt Property Tax Levies**



DISCUSSION & QUESTIONS

