

# **Item 7.10 - REVISED ATTACHMENT**

## **Official Budget Forms**

**City/Town of Lake Havasu City**

**Fiscal year 2026**

**City/Town of Lake Havasu City**

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**Fiscal year 2026**

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## City/Town of Lake Havasu City

| Expenditure limitation comparison |                                                                                 | 2025           | 2026           |
|-----------------------------------|---------------------------------------------------------------------------------|----------------|----------------|
| 1                                 | Budgeted expenditures/expenses                                                  | \$ 257,759,482 | \$ 278,826,640 |
| 2                                 | Add/subtract: estimated net reconciling items                                   | (26,230,405)   | (27,061,787)   |
| 3                                 | Budgeted expenditures/expenses adjusted for reconciling items                   | 231,529,077    | 251,764,853    |
| 4                                 | Less: estimated exclusions                                                      | 80,750,581     | 86,099,790     |
| 5                                 | Amount subject to the expenditure limitation                                    | \$ 150,778,496 | \$ 165,665,063 |
| 6                                 | EEC expenditure limitation or voter-approved alternative expenditure limitation | \$ 161,597,176 | \$ 166,892,293 |

- Includes expenditure/expenditure adjustments approved in the current year from Schedule E

- Includes expenditure/expenditure adjustments approved in the current year from Schedule E.

Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**City/Town of Lake Havasu City**  
**Tax levy and tax rate information**  
**Fiscal year 2026**

|                                                                                                                                                                                                                                                                                                                    | <u>2025</u>  | <u>2026</u>  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|
| 1. Maximum allowable primary property tax levy.<br>A.R.S. §42-17051(A)                                                                                                                                                                                                                                             | \$ 8,180,530 | \$ 8,481,409 |
| 2. Amount received from primary property taxation in<br>the <b>current year</b> in excess of the sum of that year's<br>maximum allowable primary property tax levy.<br>A.R.S. §42-17102(A)(18)                                                                                                                     | \$           |              |
| 3. Property tax levy amounts                                                                                                                                                                                                                                                                                       |              |              |
| A. Primary property taxes                                                                                                                                                                                                                                                                                          | \$ 6,761,417 | \$ 7,191,481 |
| Property tax judgment                                                                                                                                                                                                                                                                                              |              |              |
| B. Secondary property taxes                                                                                                                                                                                                                                                                                        |              |              |
| Property tax judgment                                                                                                                                                                                                                                                                                              |              |              |
| C. Total property tax levy amounts                                                                                                                                                                                                                                                                                 | \$ 6,761,417 | \$ 7,191,481 |
| 4. Property taxes collected*                                                                                                                                                                                                                                                                                       |              |              |
| A. Primary property taxes                                                                                                                                                                                                                                                                                          |              |              |
| (1) <b>Current year's</b> levy                                                                                                                                                                                                                                                                                     | \$ 6,761,417 |              |
| (2) Prior years' levies                                                                                                                                                                                                                                                                                            |              |              |
| (3) Total primary property taxes                                                                                                                                                                                                                                                                                   | \$ 6,761,417 |              |
| B. Secondary property taxes                                                                                                                                                                                                                                                                                        |              |              |
| (1) <b>Current year's</b> levy                                                                                                                                                                                                                                                                                     | \$           |              |
| (2) Prior years' levies                                                                                                                                                                                                                                                                                            |              |              |
| (3) Total secondary property taxes                                                                                                                                                                                                                                                                                 | \$           |              |
| C. Total property taxes collected                                                                                                                                                                                                                                                                                  | \$ 6,761,417 |              |
| 5. Property tax rates                                                                                                                                                                                                                                                                                              |              |              |
| A. City/Town tax rate                                                                                                                                                                                                                                                                                              |              |              |
| (1) Primary property tax rate                                                                                                                                                                                                                                                                                      | 0.6718       | 0.6718       |
| Property tax judgment                                                                                                                                                                                                                                                                                              |              |              |
| (2) Secondary property tax rate                                                                                                                                                                                                                                                                                    |              |              |
| Property tax judgment                                                                                                                                                                                                                                                                                              |              |              |
| (3) Total city/town tax rate                                                                                                                                                                                                                                                                                       | 0.6718       | 0.6718       |
| B. Special assessment district tax rates                                                                                                                                                                                                                                                                           |              |              |
| Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>1</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town. |              |              |

\* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

**City/Town of Lake Havasu City**  
**Revenues other than property taxes**  
**Fiscal Year 2026**

| Source of revenues                  | Estimated<br>revenues<br>2025 | Actual revenues*<br>2025 | Estimated<br>revenues<br>2026 |
|-------------------------------------|-------------------------------|--------------------------|-------------------------------|
| <b>General Fund</b>                 |                               |                          |                               |
| <b>Local taxes</b>                  |                               |                          |                               |
| City Sales Tax                      | \$ 37,973,095                 | \$ 38,461,595            | \$ 39,230,830                 |
| Personal Property Tax               | 53,000                        | 55,745                   | 56,500                        |
| <b>Licenses and permits</b>         |                               |                          |                               |
| Licenses and Permits                | 2,499,005                     | 2,892,210                | 2,966,760                     |
| <b>Intergovernmental</b>            |                               |                          |                               |
| Auto Lieu                           | 4,955,600                     | 5,199,585                | 5,300,370                     |
| State Sales Tax                     | 8,855,575                     | 8,937,860                | 9,134,165                     |
| Urban Revenue Share                 | 12,655,560                    | 12,655,560               | 11,791,015                    |
| Marijuana Excise Tax                | 435,900                       | 444,335                  | 457,665                       |
| <b>Charges for services</b>         |                               |                          |                               |
| Charges for Service                 | 5,248,865                     | 4,256,920                | 5,045,155                     |
| <b>Fines and forfeits</b>           |                               |                          |                               |
| Fines and Forfeits                  | 1,407,910                     | 1,380,895                | 1,408,520                     |
| <b>Interest on investments</b>      |                               |                          |                               |
| Investments                         | 1,513,790                     | 3,596,490                | 3,193,895                     |
| <b>Miscellaneous</b>                |                               |                          |                               |
| Miscellaneous                       | 1,566,250                     | 1,060,990                | 8,514,200                     |
| Grants, IGA's and Reimbursements    | 7,808,700                     | 4,808,700                | 6,170,600                     |
| <b>Total General Fund</b>           | \$ 84,973,250                 | \$ 83,750,885            | \$ 93,269,675                 |
| <b>Special revenue funds</b>        |                               |                          |                               |
| Grant Fund                          | \$ 11,378,380                 | \$ 2,913,220             | \$ 9,019,495                  |
| Highway User Revenue Fund           | 12,256,125                    | 7,316,625                | 7,305,990                     |
| Improvement District #2             | 445                           | 840                      | 585                           |
| Court Enhancement Fund              | 47,000                        | 49,845                   | 50,980                        |
| Fill the GAP Fund                   | 14,350                        | 18,160                   | 18,040                        |
| JCEF Fund                           | 19,800                        | 25,720                   | 25,395                        |
| RICO Fund                           | 156,000                       | 37,500                   | 30,000                        |
| WALETA Fund                         | 581,600                       | 282,740                  | 581,600                       |
| Opioid Settlement Fund              |                               | 235,250                  | 145,500                       |
| Flood Control                       | 3,130,585                     | 3,506,080                | 3,578,140                     |
| Second Bridge Fund                  |                               | 2,169,320                | 941,430                       |
| <b>Total special revenue funds</b>  | \$ 27,584,285                 | \$ 16,555,300            | \$ 21,697,155                 |
| <b>Capital projects funds</b>       |                               |                          |                               |
| Capital Projects Fund               | \$ 5,576,795                  | \$ 3,411,695             | \$ 3,428,625                  |
|                                     | \$ 5,576,795                  | \$ 3,411,695             | \$ 3,428,625                  |
| <b>Total capital projects funds</b> | \$ 5,576,795                  | \$ 3,411,695             | \$ 3,428,625                  |
| <b>Enterprise funds</b>             |                               |                          |                               |
| Airport Fund                        | \$ 3,668,695                  | \$ 1,146,840             | \$ 2,931,620                  |
| Water Utility Fund                  | 22,571,230                    | 18,593,590               | 21,159,265                    |
| Refuse Fund                         | 8,562,210                     | 9,408,850                | 9,786,470                     |
| Wastewater Utility Fund             | 29,964,090                    | 29,819,965               | 31,938,215                    |
|                                     | \$ 64,766,225                 | \$ 58,969,245            | \$ 65,815,570                 |
| <b>Total enterprise funds</b>       | \$ 64,766,225                 | \$ 58,969,245            | \$ 65,815,570                 |
| <b>Total all funds</b>              | \$ 182,900,555                | \$ 162,687,125           | \$ 184,211,025                |

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**City/Town of Lake Havasu City**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2026**

| Fund                                | Other financing<br>2026 |        | Interfund transfers<br>2026 |               |
|-------------------------------------|-------------------------|--------|-----------------------------|---------------|
|                                     | Sources                 | (Uses) | In                          | (Out)         |
| <b>General Fund</b>                 |                         |        |                             |               |
| General Fund                        | \$                      | \$     | \$ 1,047,310                | \$ 16,970,000 |
| <b>Total General Fund</b>           | \$                      | \$     | \$ 1,047,310                | \$ 16,970,000 |
| <b>Special revenue funds</b>        |                         |        |                             |               |
| Court Enhancement Fund              | \$                      | \$     | \$                          | \$ 192,000    |
| Fill the GAP Fund                   |                         |        |                             | 59,710        |
| Opioid Fund                         |                         |        |                             | 535,600       |
| HURF Fund                           |                         |        | 24,640,000                  | 64,000        |
| Second Bridge Fund                  |                         |        |                             | 18,140,000    |
| Flood Control Fund                  |                         |        |                             | 500,000       |
| <b>Total special revenue funds</b>  | \$                      | \$     | \$ 24,640,000               | \$ 19,491,310 |
| <b>Capital projects funds</b>       |                         |        |                             |               |
| Capital projects funds              | \$                      | \$     | \$ 10,325,000               | \$            |
| <b>Total capital projects funds</b> | \$                      | \$     | \$ 10,325,000               | \$            |
| <b>Enterprise funds</b>             |                         |        |                             |               |
| Airport Fund                        | \$                      | \$     | \$ 970,000                  | \$            |
| Water Utility Fund                  |                         |        |                             | 235,500       |
| Wastewater Utility Fund             |                         |        |                             | 285,500       |
| <b>Total enterprise funds</b>       | \$                      | \$     | \$ 970,000                  | \$ 521,000    |
| <b>Total all funds</b>              | \$                      | \$     | \$ 36,982,310               | \$ 36,982,310 |

**City/Town of Lake Havasu City  
Expenditures/expenses by fund  
Fiscal year 2026**

| <b>Fund/Department</b>              | <b>Adopted<br/>budgeted<br/>expenditures/<br/>expenses<br/>2025</b> | <b>Expenditure/<br/>expense<br/>adjustments<br/>approved<br/>2025</b> | <b>Actual<br/>expenditures/<br/>expenses*<br/>2025</b> | <b>Budgeted<br/>expenditures/<br/>expenses<br/>2026</b> |
|-------------------------------------|---------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------|
| <b>General Fund</b>                 |                                                                     |                                                                       |                                                        |                                                         |
| Administrative Services             | \$ 9,865,278                                                        | \$                                                                    | \$ 7,922,011                                           | \$ 14,902,190                                           |
| City Attorney                       | 1,522,420                                                           |                                                                       | 1,317,005                                              | 1,610,750                                               |
| City Clerk                          | 457,175                                                             |                                                                       | 383,950                                                | 349,630                                                 |
| City Council                        | 273,881                                                             |                                                                       | 258,406                                                | 282,350                                                 |
| City Manager                        | 1,107,504                                                           |                                                                       | 1,061,879                                              | 1,232,015                                               |
| Development Services                | 2,337,057                                                           |                                                                       | 1,995,642                                              | 2,465,270                                               |
| Fire                                | 29,297,605                                                          |                                                                       | 21,768,820                                             | 27,281,770                                              |
| Non-Departmental                    | 9,959,190                                                           |                                                                       | 3,434,427                                              | 10,157,135                                              |
| Human Resources                     | 1,169,123                                                           |                                                                       | 1,059,113                                              | 1,352,025                                               |
| Municipal Court                     | 2,815,055                                                           |                                                                       | 2,627,665                                              | 3,173,815                                               |
| Parks and Recreation                | 10,194,750                                                          |                                                                       | 9,560,500                                              | 12,311,905                                              |
| Police                              | 25,357,592                                                          |                                                                       | 24,571,885                                             | 28,741,815                                              |
| Public Works                        | 6,023,948                                                           |                                                                       | 4,313,553                                              | 6,704,380                                               |
| Contingency                         | 1,000,000                                                           |                                                                       | 300,000                                                | 1,000,000                                               |
| <b>Total General Fund</b>           | <b>\$ 101,380,578</b>                                               | <b>\$</b>                                                             | <b>\$ 80,574,856</b>                                   | <b>\$ 111,565,050</b>                                   |
| <b>Special revenue funds</b>        |                                                                     |                                                                       |                                                        |                                                         |
| <b>Highway User Revenue Fund</b>    |                                                                     |                                                                       |                                                        |                                                         |
| Operations, Maintenance, Capital    | \$ 21,715,817                                                       | \$                                                                    | \$ 15,992,227                                          | \$ 35,584,525                                           |
| Contingency                         | 50,000                                                              |                                                                       |                                                        | 50,000                                                  |
| Improvement District #2             | 19,464                                                              |                                                                       | 15,364                                                 | 20,360                                                  |
| Miscellaneous Grant Fund            | 11,378,380                                                          |                                                                       | 2,913,220                                              | 9,019,495                                               |
| RICO Fund                           | 150,000                                                             |                                                                       | 3,540                                                  | 150,000                                                 |
| WALETA Police Academy               | 424,375                                                             |                                                                       | 225,645                                                | 477,155                                                 |
| Flood Control                       | 4,473,869                                                           |                                                                       | 1,809,619                                              | 4,145,205                                               |
| <b>Total special revenue funds</b>  | <b>\$ 38,211,905</b>                                                | <b>\$</b>                                                             | <b>\$ 20,959,615</b>                                   | <b>\$ 49,446,740</b>                                    |
| <b>Capital projects funds</b>       |                                                                     |                                                                       |                                                        |                                                         |
| Capital Projects Fund               | \$ 14,802,000                                                       | \$                                                                    | \$ 5,813,360                                           | \$ 17,629,885                                           |
| <b>Total capital projects funds</b> | <b>\$ 14,802,000</b>                                                | <b>\$</b>                                                             | <b>\$ 5,813,360</b>                                    | <b>\$ 17,629,885</b>                                    |
| <b>Enterprise funds</b>             |                                                                     |                                                                       |                                                        |                                                         |
| <b>Airport Fund</b>                 |                                                                     |                                                                       |                                                        |                                                         |
| Operations, Maintenance, Capital    | \$ 5,307,998                                                        | \$                                                                    | \$ 2,500,903                                           | \$ 5,053,245                                            |
| Contingency                         | 7,000                                                               |                                                                       |                                                        | 7,000                                                   |
| <b>Water Utility Fund</b>           |                                                                     |                                                                       |                                                        |                                                         |
| Operations, Maintenance, Capital    | 37,972,465                                                          |                                                                       | 25,763,370                                             | 35,206,535                                              |
| Contingency                         | 500,000                                                             |                                                                       |                                                        | 500,000                                                 |
| <b>Refuse Fund</b>                  |                                                                     |                                                                       |                                                        |                                                         |
| Operations, Maintenance             | 8,228,811                                                           |                                                                       | 8,175,561                                              | 8,759,965                                               |
| Contingency                         | 100,000                                                             |                                                                       |                                                        | 100,000                                                 |
| <b>Wastewater Utility Fund</b>      |                                                                     |                                                                       |                                                        |                                                         |
| Operations, Maintenance, Capital    | 50,248,725                                                          |                                                                       | 41,771,765                                             | 49,558,220                                              |
| Contingency                         | 1,000,000                                                           |                                                                       |                                                        | 1,000,000                                               |
| <b>Total enterprise funds</b>       | <b>\$ 103,364,999</b>                                               | <b>\$</b>                                                             | <b>\$ 78,211,599</b>                                   | <b>\$ 100,184,965</b>                                   |
| <b>Total all funds</b>              | <b>\$ 257,759,482</b>                                               | <b>\$</b>                                                             | <b>\$ 185,559,430</b>                                  | <b>\$ 278,826,640</b>                                   |

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**City/Town of Lake Havasu City**  
**Expenditures/expenses by department**  
**Fiscal year 2026**

| Department/Fund                | Adopted<br>budgeted<br>expenditures/<br>expenses<br>2025 | Expenditure/<br>expense<br>adjustments<br>approved<br>2025 | Actual<br>expenditures/<br>expenses*<br>2025 | Budgeted<br>expenditures/<br>expenses<br>2026 |
|--------------------------------|----------------------------------------------------------|------------------------------------------------------------|----------------------------------------------|-----------------------------------------------|
| <b>Administrative Services</b> |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 9,865,278                                             | \$                                                         | \$ 7,922,011                                 | \$ 14,902,190                                 |
| Department total               | \$ 9,865,278                                             | \$                                                         | \$ 7,922,011                                 | \$ 14,902,190                                 |
| <b>City Attorney</b>           |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 1,522,420                                             | \$                                                         | \$ 1,317,005                                 | \$ 1,610,750                                  |
| Department total               | \$ 1,522,420                                             | \$                                                         | \$ 1,317,005                                 | \$ 1,610,750                                  |
| <b>City Clerk</b>              |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 457,175                                               | \$                                                         | \$ 383,950                                   | \$ 349,630                                    |
| Department total               | \$ 457,175                                               | \$                                                         | \$ 383,950                                   | \$ 349,630                                    |
| <b>City Council</b>            |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 273,881                                               | \$                                                         | \$ 258,406                                   | \$ 282,350                                    |
| Department total               | \$ 273,881                                               | \$                                                         | \$ 258,406                                   | \$ 282,350                                    |
| <b>City Manager</b>            |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 1,107,504                                             | \$                                                         | \$ 1,061,879                                 | \$ 1,232,015                                  |
| Department total               | \$ 1,107,504                                             | \$                                                         | \$ 1,061,879                                 | \$ 1,232,015                                  |
| <b>Development Services</b>    |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 2,337,057                                             | \$                                                         | \$ 1,995,642                                 | \$ 2,465,270                                  |
| Department total               | \$ 2,337,057                                             | \$                                                         | \$ 1,995,642                                 | \$ 2,465,270                                  |
| <b>Fire</b>                    |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 29,297,605                                            | \$                                                         | \$ 21,768,820                                | \$ 27,281,770                                 |
| General Capital Projects Fund  | 3,450,000                                                |                                                            | 450,000                                      | 4,500,000                                     |
| Department total               | \$ 32,747,605                                            | \$                                                         | \$ 22,218,820                                | \$ 31,781,770                                 |
| <b>Human Resources</b>         |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 1,169,123                                             | \$                                                         | \$ 1,059,113                                 | \$ 1,352,025                                  |
| Department total               | \$ 1,169,123                                             | \$                                                         | \$ 1,059,113                                 | \$ 1,352,025                                  |
| <b>Municipal Court</b>         |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 2,815,055                                             | \$                                                         | \$ 2,627,665                                 | \$ 3,173,815                                  |
| Department total               | \$ 2,815,055                                             | \$                                                         | \$ 2,627,665                                 | \$ 3,173,815                                  |
| <b>Non-Departmental</b>        |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 10,759,190                                            | \$                                                         | \$ 3,434,427                                 | \$ 10,957,135                                 |
| General Fund Labor Attrition   | (800,000)                                                |                                                            |                                              | (800,000)                                     |
| Miscellaneous Grant Funds      | 11,378,380                                               |                                                            | 2,913,220                                    | 9,019,495                                     |
| General Capital Project Funds  | 5,150,000                                                |                                                            | 3,861,360                                    | 3,368,775                                     |
| Department total               | \$ 26,487,570                                            | \$                                                         | \$ 10,209,007                                | \$ 22,545,405                                 |
| <b>Park and Recreation</b>     |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 10,194,750                                            | \$                                                         | \$ 9,560,500                                 | \$ 12,311,905                                 |
| General Capital Projects Fund  | 2,000,000                                                |                                                            | 100,000                                      | 5,355,000                                     |
| Department total               | \$ 12,194,750                                            | \$                                                         | \$ 9,660,500                                 | \$ 17,666,905                                 |
| <b>Police</b>                  |                                                          |                                                            |                                              |                                               |
| General Fund                   | \$ 25,357,592                                            | \$                                                         | \$ 24,571,885                                | \$ 28,741,815                                 |
| General Capital Projects Fund  | 4,202,000                                                |                                                            | 1,402,000                                    | 4,406,110                                     |
| RICO Fund                      | 150,000                                                  |                                                            | 3,540                                        | 150,000                                       |
| WALETA Academy Fund            | 424,375                                                  |                                                            | 225,645                                      | 477,155                                       |
| Department total               | \$ 30,133,967                                            | \$                                                         | \$ 26,203,070                                | \$ 33,775,080                                 |
| <b>Public Works</b>            |                                                          |                                                            |                                              |                                               |
| General Fund                   | 6,023,948                                                |                                                            | 4,313,553                                    | 6,704,380                                     |
| Airport Fund                   | 5,307,998                                                |                                                            | 2,500,903                                    | 5,053,245                                     |
| Highway User Revenue Fund      | 21,715,817                                               |                                                            | 15,992,227                                   | 35,584,525                                    |
| Improvement District #2        | 19,464                                                   |                                                            | 15,364                                       | 20,360                                        |
| Flood Control Fund             | 4,473,869                                                |                                                            | 1,809,619                                    | 4,145,205                                     |
| Refuse Fund                    | 8,228,811                                                |                                                            | 8,175,561                                    | 8,759,965                                     |
| Water Utility Fund             | 37,972,465                                               |                                                            | 25,763,370                                   | 35,206,535                                    |
| Wastewater Utility Fund        | 50,248,725                                               |                                                            | 41,771,765                                   | 49,558,220                                    |
| Department total               | \$ 133,991,097                                           | \$                                                         | \$ 100,342,362                               | \$ 145,032,435                                |
| <b>Contingencies</b>           |                                                          |                                                            |                                              |                                               |
| Airport Fund                   | 7,000                                                    |                                                            |                                              | 7,000                                         |
| General Fund                   | 1,000,000                                                |                                                            | 300,000                                      | 1,000,000                                     |
| Highway User Revenue Fund      | 50,000                                                   |                                                            |                                              | 50,000                                        |
| Refuse Fund                    | 100,000                                                  |                                                            |                                              | 100,000                                       |
| Water Utility Fund             | 500,000                                                  |                                                            |                                              | 500,000                                       |
| Wastewater Utility Fund        | 1,000,000                                                |                                                            |                                              | 1,000,000                                     |
| Department total               | \$ 2,657,000                                             | \$                                                         | \$ 300,000                                   | \$ 2,657,000                                  |

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**City/Town of Lake Havasu City**  
**Full-time employees and personnel compensation**  
**Fiscal year 2026**

| Fund                               | Full-time<br>equivalent (FTE)<br>2026 | Employee salaries<br>and hourly costs<br>2026 | Retirement costs<br>2026 | Healthcare costs<br>2026 | Other benefit<br>costs<br>2026 | Total estimated<br>personnel<br>compensation<br>2026 |
|------------------------------------|---------------------------------------|-----------------------------------------------|--------------------------|--------------------------|--------------------------------|------------------------------------------------------|
|                                    |                                       |                                               |                          |                          |                                |                                                      |
| <b>General Fund</b>                | 501.6                                 | \$ 41,571,235                                 | \$ 15,746,900            | \$ 6,812,025             | \$ 4,415,955                   | \$ 68,546,115                                        |
| <b>Special revenue funds</b>       |                                       |                                               |                          |                          |                                |                                                      |
| Highway User Revenue Fund          | 28.7                                  | \$ 1,844,995                                  | \$ 226,810               | \$ 410,315               | \$ 361,760                     | \$ 2,843,880                                         |
| Miscellaneous Grant Fund           | 12.1                                  | \$ 1,145,155                                  | \$ 607,770               | \$ 173,000               | \$ 61,775                      | \$ 1,987,700                                         |
| <b>Total special revenue funds</b> | 40.8                                  | \$ 2,990,150                                  | \$ 834,580               | \$ 583,315               | \$ 423,535                     | \$ 4,831,580                                         |
| <b>Enterprise funds</b>            |                                       |                                               |                          |                          |                                |                                                      |
| Airport Fund                       | \$ 4.0                                | \$ 333,890                                    | \$ 40,530                | \$ 48,500                | \$ 46,920                      | \$ 469,840                                           |
| Water Utility Fund                 | 42.0                                  | \$ 3,862,595                                  | \$ 467,810               | \$ 741,110               | \$ 503,525                     | \$ 5,575,040                                         |
| Wastewater Utility Fund            | 37.0                                  | \$ 2,690,930                                  | \$ 325,735               | \$ 556,500               | \$ 401,450                     | \$ 3,974,615                                         |
| <b>Total enterprise funds</b>      | 83.0                                  | \$ 6,887,415                                  | \$ 834,075               | \$ 1,346,110             | \$ 951,895                     | \$ 10,019,495                                        |
| <b>Total all funds</b>             | 625.4                                 | \$ 51,448,800                                 | \$ 17,415,555            | \$ 8,741,450             | \$ 5,791,385                   | \$ 83,397,190                                        |