

**CITY OF BENSON**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2018**

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	7,066,274	433,383	824,315	5,941,345	36,000	5,284,321	0	19,585,638
2017	Actual Expenditures/Expenses**	E	4,429,009	394,131	398,713	266,295	34,000	3,631,745	0	9,153,893
2018	Fund Balance/Net Position at July 1***		1,446,664							1,446,664
2018	Primary Property Tax Levy	B	323,409							323,409
2018	Secondary Property Tax Levy	B								0
2018	Estimated Revenues Other than Property Taxes	C	6,162,124	399,973	0	7,811,677	12,200	4,665,418	0	19,051,392
2018	Other Financing Sources	D	0	0	396,444	0	0	0	0	396,444
2018	Other Financing (Uses)	D	396,444	0	0	0	0	0	0	396,444
2018	Interfund Transfers In	D	0	0	0	0	23,800	406,078	0	429,878
2018	Interfund Transfers (Out)	D	429,878	0	0	0	0	0	0	429,878
2018	Reduction for Amounts Not Available:									
2018	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2018	Total Financial Resources Available		7,105,875	399,973	396,444	7,811,677	36,000	5,071,496	0	20,821,465
2018	Budgeted Expenditures/Expenses	E	7,117,247	419,408	1,471,444	6,736,677	36,000	5,052,060	0	20,832,836

**EXPENDITURE LIMITATION COMPARISON**

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2017	2018
1. Budgeted expenditures/expenses	\$ 19,585,638	\$ 20,832,836
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	19,585,638	20,832,836
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 19,585,638	\$ 20,832,836
6. EEC expenditure limitation	\$	\$

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

\* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

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

\*\*\* Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**CITY OF BENSON**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2018**

	<b>2017</b>	<b>2018</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>314,343</u>	\$ <u>323,409</u>
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u>                    </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>226,000</u>	\$ <u>323,409</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>226,000</u>	\$ <u>323,409</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>226,000</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>226,000</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>                    </u>	
(2) Prior years' levies	\$ <u>                    </u>	
(3) Total secondary property taxes	\$ <u>                    </u>	
C. Total property taxes collected	\$ <u>226,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.5838</u>	<u>0.8393</u>
(2) Secondary property tax rate	<u>                    </u>	<u>                    </u>
(3) Total city/town tax rate	<u>0.5838</u>	<u>0.8393</u>
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>                    </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 OF BENSON**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Benson Transaction Privilege Tax	\$ 3,850,000	\$ 3,783,546	\$ 3,850,000
Transient Lodging Tax	70,000	66,135	70,000
Franchise Tax	165,000	165,000	165,000
<b>Licenses and permits</b>			
Building Permits	75,000	36,637	75,000
Business Licenses	12,000	20,800	20,800
<b>Intergovernmental</b>			
Arizona Transaction Privilege Tax	460,381	428,660	456,737
Arizona Revenue Sharing	598,394	598,394	603,131
Intergovernmental Police Reimbursements	151,000	94,426	164,750
<b>Charges for services</b>			
Planning and Zoning Services	75,000	1,100	75,000
Plan Review Fees	170,600	14,433	170,600
Police/Animal Control Fees	10,950	30,135	78,299
Fire Department Fees	30,500	49,418	40,500
Cemetery	1,000		1,000
Park Fees	5,000	4,822	5,000
Recreation Fees	5,600	11,665	11,600
Special Event Fees	17,000	3,420	18,000
Copies and Notary Fees	500	251	500
Rentals	40,000	40,000	40,000
<b>Fines and forfeits</b>			
Police	6,000		1,000
Libray	8,100	7,765	7,600
<b>Interest on investments</b>			
Interest	1,000	808	1,800
<b>In-lieu property taxes</b>			
Auto Lieu Tax	247,834	237,094	270,007
<b>Contributions</b>			
Voluntary contributions			
Animal Medical Donations	15,000	14,581	18,000
<b>Miscellaneous</b>			
Sale of Fixed Assets	5,000	26,372	5,000
Tourism Product Sales	2,800	1,749	2,800
Miscellaneous	10,000	19,265	10,000
<b>Total General Fund</b>	<b>\$ 6,033,659</b>	<b>\$ 5,656,476</b>	<b>\$ 6,162,124</b>

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







**CITY OF BENSON**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>INTERNAL SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <u>17,697,264</u>	\$ <u>10,068,260</u>	\$ <u>19,051,392</u>

\* 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 OF BENSON**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2018**

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
To Fireman Pension Fund	\$	\$	\$	\$ 23,800
To Airport Fund				135,300
To Transit Fund				54,129
To Golf Course Fund				176,792
To Water Fund				20,422
To Streets Fund				19,435
To Debt Service Fund		396,444		
<b>Total General Fund</b>	\$	\$ 396,444	\$	\$ 429,878
<b>SPECIAL REVENUE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Special Revenue Funds</b>	\$	\$	\$	\$
<b>DEBT SERVICE FUNDS</b>				
General Fund to Debt Fund	\$ 396,444	\$	\$	\$
<b>Total Debt Service Funds</b>	\$ 396,444	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>				
General Fund to Pension Fund	\$	\$	\$ 23,800	\$
<b>Total Permanent Funds</b>	\$	\$	\$ 23,800	\$
<b>ENTERPRISE FUNDS</b>				
General Fund to Transit Fund	\$	\$	\$ 54,129	\$
General Fund to Airport Fund			135,300	
General Fund to Golf Course Fund			176,792	
General Fund to Water			20,422	
General Fund to Streets			19,435	
<b>Total Enterprise Funds</b>	\$	\$	\$ 406,078	\$
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$

**CITY OF BENSON**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2018**

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
<b>TOTAL ALL FUNDS</b>	\$ 396,444	\$ 396,444	\$ 429,878	\$ 429,878

**CITY OF BENSON**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2018**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
<b>GENERAL FUND</b>				
Administration	\$ 554,698	\$	\$ 411,829	\$ 512,000
City Council	50,754		45,966	43,615
City Clerk	146,688		102,068	151,488
Community Enrichment	74,060		50,659	79,850
Finance	216,634		179,161	204,991
Tourism	145,245		145,045	153,244
Police	2,091,733		1,964,669	2,267,821
Fire	540,789		439,457	537,333
City Attorney	242,360		241,079	324,495
Magistrate	65,338		24,185	76,586
Library	246,591		218,647	237,505
Parks	272,230		256,987	305,006
Recreation	182,557		84,650	170,529
Building	197,736		129,218	265,822
Planning and Zoning	138,339		66,967	142,304
Public Works	200,522		68,422	197,994
Contingencies	1,700,000			1,446,664
<b>Total General Fund</b>	<b>\$ 7,066,274</b>	<b>\$</b>	<b>\$ 4,429,009</b>	<b>\$ 7,117,247</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF (Streets) Fund	\$ 433,383	\$	\$ 394,131	\$ 419,408
<b>Total Special Revenue Funds</b>	<b>\$ 433,383</b>	<b>\$</b>	<b>\$ 394,131</b>	<b>\$ 419,408</b>
<b>DEBT SERVICE FUNDS</b>				
Long Term Debt Fund	\$ 427,365	\$	\$	\$ 1,075,000
Bond Escrow	396,950		398,713	396,444
<b>Total Debt Service Funds</b>	<b>\$ 824,315</b>	<b>\$</b>	<b>\$ 398,713</b>	<b>\$ 1,471,444</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Projects Fund	\$ 2,928,345	\$	\$ 255,074	\$ 1,550,000
Airport Fund	1,200,000			1,200,000
Micellaneous Grants	1,813,000		11,221	3,986,677
<b>Total Capital Projects Funds</b>	<b>\$ 5,941,345</b>	<b>\$</b>	<b>\$ 266,295</b>	<b>\$ 6,736,677</b>
<b>PERMANENT FUNDS</b>				
Fireman Pension Fund	\$ 36,000	\$	\$ 34,000	\$ 36,000
<b>Total Permanent Funds</b>	<b>\$ 36,000</b>	<b>\$</b>	<b>\$ 34,000</b>	<b>\$ 36,000</b>
<b>ENTERPRISE FUNDS</b>				
Natural Gas Fund	\$ 1,177,000	\$	\$ 600,917	\$ 1,038,815
Water Fund	872,250		648,208	882,443
Wastewater Fund	1,085,000		628,348	897,274
Sanitation Fund	680,000		599,038	770,000
Airport Fund	150,800		76,572	150,300
Transit Fund	332,561		219,867	209,937
Golf Course Fund	986,710		858,795	1,103,291
<b>Total Enterprise Funds</b>	<b>\$ 5,284,321</b>	<b>\$</b>	<b>\$ 3,631,745</b>	<b>\$ 5,052,060</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 19,585,638</b>	<b>\$</b>	<b>\$ 9,153,893</b>	<b>\$ 20,832,836</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 OF BENSON**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2018**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2017</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2018</b>
<u>THERE ARE NO ENTRIES ON SCHEDULE F BECAUSE NO DEPARTMENTAL ACTIVITIES ARE RECORDED IN MORE THAN ONE DEPT FUND</u>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Department Total</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 OF BENSON**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2018**

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
<b>GENERAL FUND</b>	57	\$ 2,791,399	\$ 507,968	\$ 398,516	\$	\$ 3,697,883
<b>SPECIAL REVENUE FUNDS</b>						
HURF (Streets) Fund	3	\$ 152,550	\$ 16,297	\$ 34,347	\$	\$ 203,193
<b>Total Special Revenue Funds</b>	3	\$ 152,550	\$ 16,297	\$ 34,347	\$	\$ 203,193
<b>DEBT SERVICE FUNDS</b>						
Long Term Debt Fund		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
Capital Projects Fund		\$	\$	\$	\$	\$
Airport Fund						
Miscellaneous Grants						
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
Firement Pension		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Natural Gas Fund	5	\$ 208,765	\$ 22,302	\$ 42,463	\$	\$ 273,530
Water Fund	7	344,294	36,780	65,675	\$	446,748
Wastewater Fund	7	262,274	28,018	45,314	\$	335,605
Sanitation	1	19,880	2,124	4,402	\$	26,406
Transit Fund	3	104,037	9,331	7,990	\$	121,358
Golf Course Fund	17	493,064	44,146	74,736	\$	611,946
<b>Total Enterprise Funds</b>	40	\$ 1,432,313	\$ 142,700	\$ 240,580	\$	\$ 1,815,593
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>4/15</b>			<b>SCHEDULE G</b>			

**CITY OF BENSON**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2018**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2018</b>	<b>Employee Salaries and Hourly Costs 2018</b>	<b>Retirement Costs 2018</b>	<b>Healthcare Costs 2018</b>	<b>Other Benefit Costs 2018</b>	<b>Total Estimated Personnel Compensation 2018</b>
<b>Total Internal Service Fund</b>	<u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>
<b>TOTAL ALL FUNDS</b>	<u>100</u>	\$ <u>4,376,262</u>	\$ <u>666,964</u>	\$ <u>673,442</u>	\$ <u>          </u>	\$ <u>5,716,669</u>