

RESOLUTION 20-2017

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON,
ARIZONA, APPROVING A FINAL BUDGET FOR FISCAL YEAR 2017-2018**

WHEREAS, A.R.S. §42-17105 requires that the City adopt a final budget for the fiscal year as soon as practicable after a public hearing has been held pursuant to A.R.S. §42-17104; and

WHEREAS, the public hearing on the proposed budget was held on June 29, 2017 at which time the Council was available to hear from any City taxpayer regarding the proposed budget.

WHEREAS, the City estimates its total revenues and expenditures for Fiscal Year 2017-2018 to be \$20,832,836 and the City has prepared a final budget for said amount, which is within the spending limitation set forth in Article IX, Section 20, Arizona State Constitution.

NOW, THEREFORE BE IT RESOLVED by the Mayor and Council of the City of Benson, Arizona, that the final budget for Fiscal Year 2017-2018 as prepared by the City is hereby approved.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 29th day of June, 2017.



TONEY D. KING, SR., Mayor

ATTEST:

APPROVED AS TO FORM:



VICKI L. VIVIAN, CMC, City Clerk



MESCH CLARK ROTHSCHILD

By Gary J. Cohen
City's Attorney

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.	\$ 19,585,638	\$ 20,832,836
2.		
3.	19,585,638	20,832,836
4.		
5.	\$ 19,585,638	\$ 20,832,836
6.	\$	\$

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

	2017	2018
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 current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>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) Current 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) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ _____	
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 _____ 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

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
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
Licenses and permits			
Building Permits	75,000	36,637	75,000
Business Licenses	12,000	20,800	20,800
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Police	6,000		1,000
Libray	8,100	7,765	7,600
Interest on investments			
Interest	1,000	808	1,800
In-lieu property taxes			
Auto Lieu Tax	247,834	237,094	270,007
Contributions			
Voluntary contributions			
Animal Medical Donations	15,000	14,581	18,000
Miscellaneous			
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
Total General Fund	\$ 6,033,659	\$ 5,656,476	\$ 6,162,124

* 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
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <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>
GENERAL FUND				
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		
Total General Fund	\$	\$ 396,444	\$	\$ 429,878
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Total Special Revenue Funds	\$	\$	\$	\$
DEBT SERVICE FUNDS				
General Fund to Debt Fund	\$ 396,444	\$	\$	\$
Total Debt Service Funds	\$ 396,444	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
General Fund to Pension Fund	\$	\$	\$ 23,800	\$
Total Permanent Funds	\$	\$	\$ 23,800	\$
ENTERPRISE FUNDS				
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	
Total Enterprise Funds	\$	\$	\$ 406,078	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$

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

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
TOTAL ALL FUNDS	\$ 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
GENERAL FUND				
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
Total General Fund	\$ 7,066,274	\$	\$ 4,429,009	\$ 7,117,247
SPECIAL REVENUE FUNDS				
HURF (Streets) Fund	\$ 433,383	\$	\$ 394,131	\$ 419,408
Total Special Revenue Funds	\$ 433,383	\$	\$ 394,131	\$ 419,408
DEBT SERVICE FUNDS				
Long Term Debt Fund	\$ 427,365	\$	\$	\$ 1,075,000
Bond Escrow	396,950		398,713	396,444
Total Debt Service Funds	\$ 824,315	\$	\$ 398,713	\$ 1,471,444
CAPITAL PROJECTS FUNDS				
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
Total Capital Projects Funds	\$ 5,941,345	\$	\$ 266,295	\$ 6,736,677
PERMANENT FUNDS				
Fireman Pension Fund	\$ 36,000	\$	\$ 34,000	\$ 36,000
Total Permanent Funds	\$ 36,000	\$	\$ 34,000	\$ 36,000
ENTERPRISE FUNDS				
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
Total Enterprise Funds	\$ 5,284,321	\$	\$ 3,631,745	\$ 5,052,060
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 19,585,638	\$	\$ 9,153,893	\$ 20,832,836

* 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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
<u>THERE ARE NO ENTRIES ON SCHEDULE F BECAUSE NO DEPARTMENTAL ACTIVITIES ARE RECORDED IN MORE THAN ONE DEPT FUND</u>	\$ _____	\$ _____	\$ _____	\$ _____
Department Total	\$ _____	\$ _____	\$ _____	\$ _____

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
GENERAL FUND	57	\$ 2,798,599	\$ 507,968	\$ 398,516	\$ 60,527	\$ 3,765,609
SPECIAL REVENUE FUNDS						
HURF (Streets) Fund	3	\$ 152,550	\$ 16,297	\$ 34,347	\$ 12,714	\$ 215,908
Total Special Revenue Funds	3	\$ 152,550	\$ 16,297	\$ 34,347	\$ 12,714	\$ 215,908
DEBT SERVICE FUNDS						
Long Term Debt Fund		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Capital Projects Fund		\$	\$	\$	\$	\$
Airport Fund						
Miscellaneous Grants						
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Firement Pension		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Natural Gas Fund	5	\$ 208,765	\$ 22,302	\$ 42,463	\$ 5,385	\$ 278,915
Water Fund	7	344,294	36,780	65,675	10,811	457,560
Wastewater Fund	7	262,274	28,018	45,314	7,987	343,593
Sanitation	1	19,880	2,124	4,402	78	26,484
Transit Fund	3	104,037	9,331	7,990	2,629	123,987
Golf Course Fund	17	493,064	44,146	74,736	11,521	623,467
Total Enterprise Funds	40	\$ 1,432,313	\$ 142,700	\$ 240,580	\$ 19,535	\$ 1,854,005
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
4/15			SCHEDULE G			

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
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	100	\$ 4,383,463	\$ 666,964	\$ 673,442	\$ 92,776	\$ 5,835,522