

City of Benson
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

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	
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	6,566,019	6,125,926	402,625	2,821,600	30,200	4,454,826	0	20,401,196
2019	Actual Expenditures/Expenses**	E 2	4,901,742	985,070	0	316,504	30,225	3,906,873	0	10,140,414
2020	Fund Balance/Net Position at July 1***		1,368,042							1,368,042
2020	Primary Property Tax Levy	B 4	342,404							342,404
2020	Secondary Property Tax Levy	B 5								0
2020	Estimated Revenues Other than Property Taxes	C 6	6,624,307	6,326,098	695,000	1,215,545	24,800	5,622,944	0	20,508,694
2020	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2020	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2020	Interfund Transfers In	D 9	0	134,055	402,825	2,184,780	1,800	253,005	0	2,976,465
2020	Interfund Transfers (Out)	D 10	1,736,465	0	695,000	0	0	545,000	0	2,976,465
2020	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2020	Total Financial Resources Available		6,598,288	6,460,153	402,825	3,400,325	26,600	5,330,949	0	22,219,140
2020	Budgeted Expenditures/Expenses	E 13	6,598,288	6,460,153	402,825	3,400,325	26,600	5,330,949	0	22,219,140

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

	2019	2020
1	\$ 20,401,196	\$ 22,219,140
2		
3	20,401,196	22,219,140
4		
5	\$ 20,401,196	\$ 22,219,140
6	\$ 20,401,196	\$ 22,219,140

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 2020**

	2019	2020
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>329,714</u>	\$ <u>342,404</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>323,278</u>	\$ <u>342,404</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>323,278</u>	\$ <u>342,404</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>323,278</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>323,278</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>323,278</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.8228</u>	<u>0.8704</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.8228</u>	<u>0.8704</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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
Benson Transaction Privilege Tax	\$ 4,052,790	\$ 4,260,938	\$ 4,303,547
Transient Lodging Tax	73,168	59,994	60,593
Franchise Tax	156,614	195,198	197,150
Licenses and permits			
Building Permits	75,000	82,690	80,000
Business Licenses	20,800	20,000	20,000
Intergovernmental			
State Transaction Privilege Tax	482,243	476,471	503,310
State Income Revenue Sharing	585,741	585,759	640,214
Vehicle License Tax	274,336	249,379	260,809
Charges for services			
Planning and Zoning Fees	75,000	11,680	75,000
Plan Review Fees	170,000	42,454	180,000
Police/Animal Control Fees	99,350	83,351	21,344
Fire Department Fees	40,500	50,500	51,000
Cemetery	1,800	440	587
Park Fees	4,500	5,473	5,528
Recreation Fees	6,800	6,500	6,565
Special Event Fees	16,150	11,052	11,163
Copies and Notary	250	146	147
Rentals	30,000	4,000	5,000
Fines and forfeits			
Police	1,000		1,000
Library	8,400	8,558	9,100
Interest on investments			
Interest	4,090	5,160	20,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Animal Medical Donations	13,500	5,693	18,750
Miscellaneous			
Sale of Fixed Assets	10,000	1,623	10,000

**City of Benson
Revenues Other Than Property Taxes
Fiscal Year 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
Tourism Product Sales	5,125	5,000	5,000
Miscellaneous	10,000	30,681	138,500
Total General Fund	\$ 6,217,157	\$ 6,202,740	\$ 6,624,307

* 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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
Total Special Revenue Funds	\$ <u>6,009,838</u>	\$ <u>947,650</u>	\$ <u>6,326,098</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
Revenues Other Than Property Taxes
Fiscal Year 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ 2,205,600	\$ 316,504	\$ 1,215,545

* 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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
	\$	\$	\$
Total Enterprise Funds	\$ 4,294,929	\$ 4,578,311	\$ 5,622,944

* 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 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Airport	\$	\$	\$	41,849
Transit				6,238
Golf Course				253,005
Debt Service Fund				402,825
Streets				85,968
Fireman Volunteer Pension Fund				1,800
CIP				944,780
Total General Fund	\$	\$	\$	1,736,465
SPECIAL REVENUE FUNDS				
Streets	\$	\$	\$ 85,968	\$
Airport			41,849	
Transit			6,238	
Total Special Revenue Funds	\$	\$	\$ 134,055	\$
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 402,825	\$ 695,000
Total Debt Service Funds	\$	\$	\$ 402,825	\$ 695,000
CAPITAL PROJECTS FUNDS				
CIP From Debt Service Fund	\$	\$	\$ 695,000	\$
CIP From General Fund			944,780	
CIP From Water Fund			25,000	
CIP From Gas Fund			50,000	
CIP From Wastewater Fund			470,000	
Total Capital Projects Funds	\$	\$	\$ 2,184,780	\$
PERMANENT FUNDS				
Fireman Volunteer Pension Fund	\$	\$	\$ 1,800	\$
Total Permanent Funds	\$	\$	\$ 1,800	\$
ENTERPRISE FUNDS				
Golf Course	\$	\$	\$ 253,005	\$
Water Fund				25,000
Gas Fund				50,000
Wastewater Fund				470,000
Total Enterprise Funds	\$	\$	\$ 253,005	\$ 545,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 2,976,465	\$ 2,976,465

**City of Benson
Expenditures/Expenses by Fund
Fiscal Year 2020**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Administration	\$ 539,260	\$	\$ 422,732	\$ 514,762
City Council	47,615		43,071	45,715
City Clerk	132,980		148,627	143,062
Community Enrichment	82,300		53,936	84,800
Finance	266,234		255,274	268,346
Tourism	155,689		146,924	162,647
Police	2,335,536		2,261,256	2,318,455
Fire	494,163		427,232	544,579
City Attorney	250,343		174,076	233,256
Magistrate	42,327		43,533	40,885
Library	254,564		256,346	264,563
Parks	344,854		292,807	310,100
Recreation	170,071		123,551	167,811
Building	263,374		141,361	266,485
Planning & Zoning	152,442		63,137	169,986
Public Works	160,412		47,879	158,712
Contingencies	873,855			904,124
Total General Fund	\$ 6,566,019	\$	\$ 4,901,742	\$ 6,598,288
SPECIAL REVENUE FUNDS				
HURF (Streets) Fund	\$ 414,505	\$	\$ 421,875	\$ 497,239
Transit Fund	234,721		221,873	225,738
Grants Fund	5,355,000		256,977	5,388,805
Airport	121,700		84,345	348,371
Total Special Revenue Funds	\$ 6,125,926	\$	\$ 985,070	\$ 6,460,153
DEBT SERVICE FUNDS				
	\$ 402,625	\$	\$	\$ 402,825
Total Debt Service Funds	\$ 402,625	\$	\$	\$ 402,825
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 2,821,600	\$	\$ 316,504	\$ 3,400,325
Total Capital Projects Funds	\$ 2,821,600	\$	\$ 316,504	\$ 3,400,325
PERMANENT FUNDS				
Fireman Pension Fund	\$ 30,200	\$	\$ 30,225	\$ 26,600
Total Permanent Funds	\$ 30,200	\$	\$ 30,225	\$ 26,600
ENTERPRISE FUNDS				
Natural Gas Fund	\$ 1,004,549	\$	\$ 824,300	\$ 1,083,398
Water Fund	811,694		667,652	888,729
Wastewater Fund	804,945		676,972	1,472,328
Sanitation	676,240		535,257	651,489
Golf Course Fund	1,157,398		1,202,692	1,235,005
Total Enterprise Funds	\$ 4,454,826	\$	\$ 3,906,873	\$ 5,330,949
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 20,401,196	\$	\$ 10,140,414	\$ 22,219,140

* 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 2020**

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
GENERAL FUND	58	\$ 2,622,993	\$ 548,120	\$ 359,847	\$ 258,563	\$ 3,789,523
SPECIAL REVENUE FUNDS						
HURF (Streets)	5	\$ 201,902	\$ 24,450	\$ 35,775	\$ 33,562	\$ 295,689
Transit Fund	4	121,006	12,172	8,021	12,239	153,438
Total Special Revenue Funds	9	\$ 322,908	\$ 36,622	\$ 43,796	\$ 45,801	\$ 449,127
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Natural Gas Fund	7	\$ 273,139	\$ 33,077	\$ 59,710	\$ 28,880	\$ 394,806
Water Fund	6	274,374	33,227	54,110	30,184	391,895
Wastewater Fund	6	243,177	29,449	52,745	26,624	351,995
Sanitation Fund	1	20,479	2,480	3,782	1,665	28,406
Golf Course Fund	18	522,371	51,302	81,948	50,428	706,049
Total Enterprise Funds	38	\$ 1,333,540	\$ 149,535	\$ 252,295	\$ 137,781	\$ 1,873,151
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$

**City of Benson
Full-Time Employees and Personnel Compensation
Fiscal Year 2020**

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
TOTAL ALL FUNDS	104	\$ 4,279,441	\$ 734,277	\$ 655,938	\$ 442,145	\$ 6,111,801