

City of Benson
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2021

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	6,598,288	6,460,153	402,825	3,400,325	26,600	5,330,949	0	22,219,140
2020	Actual Expenditures/Expenses**	E 2	5,157,467	1,116,071	402,826	443,050	28,700	3,846,383	0	10,994,497
2021	Fund Balance/Net Position at July 1***		1,707,718							1,707,718
2021	Primary Property Tax Levy	B 4	355,422							355,422
2021	Secondary Property Tax Levy	B 5								0
2021	Estimated Revenues Other than Property Taxes	C 6	6,766,206	6,226,584	0	960,000	19,800	5,392,279	0	19,364,869
2021	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2021	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2021	Interfund Transfers In	D 9	0	113,252	388,063	971,270	9,800	365,187	0	1,847,572
2021	Interfund Transfers (Out)	D 10	1,847,572	0	0	0	0	0	0	1,847,572
2021	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
2021	Total Financial Resources Available		6,981,774	6,339,836	388,063	1,931,270	29,600	5,757,466	0	21,428,009
2021	Budgeted Expenditures/Expenses	E 13	6,981,774	6,339,836	388,063	1,931,270	29,600	5,757,466	0	21,428,009

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

	2020	2021
1	\$ 22,219,140	\$ 21,428,009
2		
3	22,219,140	21,428,009
4		
5	\$ 22,219,140	\$ 21,428,009
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 2021**

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>342,404</u>	\$ <u>355,422</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>342,404</u>	\$ <u>355,422</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>342,404</u>	\$ <u>355,422</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>342,404</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>342,404</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>342,404</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.8704</u>	<u>0.8867</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.8704</u>	<u>0.8867</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 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
Benson Transaction Privelege Tax	\$ 4,303,547	\$ 4,139,698	\$ 4,357,577
Transient Lodging Tax	60,593	65,000	65,000
Franchise Tax	197,150	198,000	198,000
Licenses and permits			
Building Permits	80,000	65,959	80,000
Business Licenses	20,000	20,000	20,000
Intergovernmental			
State Transaction Privelege Tax	503,310	498,581	548,992
State Income Revenue Sharing	640,214	630,150	707,759
Vehicle License Tax	260,809	251,398	279,253
Grants			54,500
Charges for services			
Planning and Zoning Fees	75,000	5,467	75,000
Plan Review Fees	180,000	34,389	185,050
Police/Animal Control Fees	21,344	15,237	13,200
Fire Department Fees	51,000	32,865	65,500
Cemetery	587	1,400	1,400
Park Fees	5,528	3,380	5,550
Recreation Fees	6,565	4,000	6,000
Special Event Fees	11,163	10,973	11,225
Copies & Notary	147	112	150
Rentals	5,000	4,460	5,000
Fines and forfeits			
Police	1,000	251	1,000
Library	9,100	6,707	7,550
Interest on investments			
Interest	20,000	13,681	18,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Animal Medical Donations	18,750	22,199	20,000
Miscellaneous			
Sale of Fixed Assets	10,000	7,013	10,000
Tourism Product Sales	5,000	2,204	5,000
Miscellaneous	138,500	147,263	25,500
Total General Fund	\$ 6,624,307	\$ 6,180,387	\$ 6,766,206

* 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 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Airport	\$	\$	\$	85,752
Transit				
Golf Course				365,187
Debt Service Fund				388,063
Streets				
Fireman Volunteer Pension Fund				9,800
CIP				971,270
Grants				27,500
Total General Fund	\$	\$	\$	1,847,572
SPECIAL REVENUE FUNDS				
Streets	\$	\$	\$	
Airport			85,752	
Transit				
Grants			27,500	
Total Special Revenue Funds	\$	\$	\$	113,252
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$	388,063
Total Debt Service Funds	\$	\$	\$	388,063
CAPITAL PROJECTS FUNDS				
CIP From Debt Service Fund	\$	\$	\$	
CIP From General Fund			971,270	
CIP from Water Fund				
CIP from Gas Fund				
CIP From Wastewater Fund				
Total Capital Projects Funds	\$	\$	\$	971,270
PERMANENT FUNDS				
Fireman Volunteer Pension Fund	\$	\$	\$	9,800
Total Permanent Funds	\$	\$	\$	9,800
ENTERPRISE FUNDS				
Golf Course	\$	\$	\$	365,187
Water Fund				
Gas Fund				
Wastewater Fund				
Total Enterprise Funds	\$	\$	\$	365,187
INTERNAL SERVICE FUNDS				
	\$	\$	\$	
Total Internal Service Funds	\$	\$	\$	
TOTAL ALL FUNDS	\$	\$	\$	1,847,572

**City of Benson
Expenditures/Expenses by Fund
Fiscal Year 2021**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
Administration	\$ 514,762	\$	\$ 454,575	\$ 530,612
City Council	45,715		37,336	56,572
City Clerk	143,062		140,933	146,714
Community Enrichment	84,800		75,335	86,800
Finance	268,346		288,155	280,798
Tourism	162,647		162,157	174,861
Police	2,318,455		2,306,462	2,586,935
Fire	544,579		428,510	528,261
City Attorney	233,256		195,854	235,033
Magistrate	40,885		44,826	42,087
Library	264,563		259,069	284,465
Parks	310,100		273,183	320,439
Recreation	167,811		126,779	159,615
Building	266,485		220,655	265,687
Planning and Zoning	169,986		93,704	165,729
Public Works	158,712		49,934	174,341
Contingencies	904,124			942,823
Total General Fund	\$ 6,598,288	\$	\$ 5,157,467	\$ 6,981,772
SPECIAL REVENUE FUNDS				
HURF (Streets) Fund	\$ 497,239	\$	\$ 469,837	\$ 514,678
Transit Fund	225,738		223,684	291,647
Grants Fund	5,388,805		326,797	5,141,237
Airport	348,371		95,753	392,274
Total Special Revenue Funds	\$ 6,460,153	\$	\$ 1,116,071	\$ 6,339,836
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 402,825	\$	\$ 402,826	\$ 388,063
Total Debt Service Funds	\$ 402,825	\$	\$ 402,826	\$ 388,063
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 3,400,325	\$	\$ 443,050	\$ 1,931,270
Total Capital Projects Funds	\$ 3,400,325	\$	\$ 443,050	\$ 1,931,270
PERMANENT FUNDS				
Fireman Pension Fund	\$ 26,600	\$	\$ 28,700	\$ 29,600
Total Permanent Funds	\$ 26,600	\$	\$ 28,700	\$ 29,600
ENTERPRISE FUNDS				
Golf Course	\$ 1,235,005	\$	\$ 1,066,710	\$ 1,304,187
Natural Gas Fund	1,083,398		845,395	1,108,898
Water Fund	888,729		712,723	956,890
Wastewater Fund	1,472,328		663,055	1,736,001
Sanitation	651,489		558,500	651,490
Total Enterprise Funds	\$ 5,330,949	\$	\$ 3,846,383	\$ 5,757,466
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 22,219,140	\$	\$ 10,994,497	\$ 21,428,007

* 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 2021**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2020	2020	2020	2021
City Clerk:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

List Department:

General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

List Department:

General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

* 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 2021**

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	57	\$ 2,700,240	\$ 590,625	\$ 373,623	\$ 261,871	\$ 3,926,359
SPECIAL REVENUE FUNDS						
HURF (Streets)	5	\$ 203,020	\$ 24,809	\$ 34,853	\$ 33,746	\$ 296,428
Transit	4	124,746	10,627	8,241	12,630	156,244
Total Special Revenue Funds	9	\$ 327,766	\$ 35,436	\$ 43,094	\$ 46,376	\$ 452,672
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	\$ 265,450	\$ 32,438	\$ 56,593	\$ 28,102	\$ 382,583
Water Fund	7	288,050	35,200	57,775	31,816	412,841
Wastewater Fund	6	235,645	28,796	50,473	25,837	340,751
Sanitation Fund	1	19,218	2,348	3,853	1,565	26,984
Golf Course Fund	19	562,776	53,276	88,426	53,318	757,796
Total Enterprise Funds	40	\$ 1,371,139	\$ 152,058	\$ 257,120	\$ 140,638	\$ 1,920,955
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$

**City of Benson
Full-Time Employees and Personnel Compensation
Fiscal Year 2021**

FUND	Full-Time Equivalent (FTE) 2021	Employee Salaries and Hourly Costs 2021	Retirement Costs 2021	Healthcare Costs 2021	Other Benefit Costs 2021	Total Estimated Personnel Compensation 2021
TOTAL ALL FUNDS	<u>106</u>	\$ <u>4,399,145</u>	\$ <u>778,119</u>	\$ <u>673,837</u>	\$ <u>448,885</u>	\$ <u>6,299,986</u>