

CITY OF BENSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

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	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	5,306,340	359,893	830,938	6,294,700	26,400	4,993,696	0	17,811,967
2015	Actual Expenditures/Expenses**	E	3,912,849	324,588	400,538	82,037	23,727	3,205,781	0	7,949,520
2016	Fund Balance/Net Position at July 1***		1,100,000							1,100,000
2016	Primary Property Tax Levy	B	230,000							230,000
2016	Secondary Property Tax Levy	B								0
2016	Estimated Revenues Other than Property Taxes	C	5,838,522	370,990	1,070,000	5,900,000	12,200	4,344,521	0	17,536,233
2016	Other Financing Sources	D	0	0	399,975	284,600	0	245,000	0	929,575
2016	Other Financing (Uses)	D	399,975	0	529,600	0	0	0	0	929,575
2016	Interfund Transfers In	D	0	0	0	0	23,800	247,220	0	271,020
2016	Interfund Transfers (Out)	D	271,020	0	0	0	0	0	0	271,020
2016	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2016	Total Financial Resources Available		6,497,527	370,990	940,375	6,184,600	36,000	4,836,741	0	18,866,233
2016	Budgeted Expenditures/Expenses	E	6,497,527	370,990	940,375	6,184,600	36,000	4,836,741	0	18,866,233

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

	2015	2016
1. Budgeted expenditures/expenses	\$ 17,811,967	\$ 18,866,233
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	17,811,967	18,866,233
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 17,811,967	\$ 18,866,233
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 2016

	2015	2016
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>300,886</u>	\$ <u>308,179</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>230,000</u>	\$ <u>230,000</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>230,000</u>	\$ <u>230,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>232,357</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>232,357</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>232,357</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.5531</u>	<u>0.5838</u>
(2) Secondary property tax rate	<u> </u>	<u> </u>
(3) Total city/town tax rate	<u>0.5531</u>	<u>0.5838</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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
Benson Transaction Privilege Tax	\$ 2,750,000	\$ 2,806,465	\$ 3,850,000
Transient Lodging Tax	60,000	67,460	70,000
Franchise Tax	165,000	133,583	165,000
Licenses and permits			
Building Permits	35,000	18,639	35,000
Business Licenses	12,000	8,731	12,000
Intergovernmental			
Arizona Transaction Privilege Tax	461,280	454,128	487,696
Arizona Revenue Sharing	674,849	617,837	614,640
Intergovernmental Police Reimbursements	172,500	82,438	151,000
Charges for services			
Planning and Zoning Services	2,000	253	2,000
Plan Review Fees	35,600	4,237	54,350
Police/Animal Control Fees	14,950	42,158	10,950
Fire Department Fees	30,500	5,146	30,500
Cemetery	1,000	400	1,000
Park Fees	4,500	4,857	5,000
Recreation Fees	5,600	1,556	5,600
Special Event Fees	18,500	4,672	12,000
Copies and Notary Fees	500	168	500
Rentals	40,000	44,275	40,000
Fines and forfeits			
Police	16,500		6,000
Magistrate	1,500		
Library	7,600	6,106	7,600
Interest on investments			
Interest	5,000	191	1,000
In-lieu property taxes			
Auto Lieu Tax	249,009	207,660	245,186
Contributions			
Voluntary contributions			
Animal Medical Donations	15,000	17,703	15,000
Miscellaneous			
Sale of Fixed Assets	5,000		5,000
Tourism Product Sales	1,500	3,013	1,500
Miscellaneous	7,500	12,446	10,000
Total General Fund	\$ 4,792,388	\$ 4,544,122	\$ 5,838,522

CITY OF BENSON
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
HURF State Gasoline Tax	\$ 359,893	\$ 346,796	\$ 370,990
Arizona Lottery Funds			
	\$ 359,893	\$ 346,796	\$ 370,990
Total Special Revenue Funds	\$ 359,893	\$ 346,796	\$ 370,990

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
DEBT SERVICE FUNDS			
Bond Proceeds Carried Forward	\$ 1,100,000	\$ 30,000	\$ 1,070,000
	\$ 1,100,000	\$ 30,000	\$ 1,070,000
Total Debt Service Funds	\$ 1,100,000	\$ 30,000	\$ 1,070,000
CAPITAL PROJECTS FUNDS			
Airport Grants	\$ 1,200,000	\$	\$ 1,200,000
Miscellaneous Grants	3,785,000	7,758	4,200,000
Impact Fees	100		
Capital Projects	750,000	72,163	500,000
	\$ 5,735,100	\$ 79,921	\$ 5,900,000
Total Capital Projects Funds	\$ 5,735,100	\$ 79,921	\$ 5,900,000

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
PERMANENT FUNDS			
Fireman's Pension Fund	\$ 12,200	\$ 11,606	\$ 12,200
	\$ 12,200	\$ 11,606	\$ 12,200
Total Permanent Funds	\$ 12,200	\$ 11,606	\$ 12,200
ENTERPRISE FUNDS			
Natural Gas Fund	\$ 1,104,000	\$ 884,323	\$ 909,500
Water Fund	797,500	691,627	752,000
Wastewater Fund	720,000	732,000	749,000
Sanitation Fund	610,000	632,065	635,000
	\$ 3,231,500	\$ 2,940,015	\$ 3,045,500
Airport Fund	\$ 100,000	\$ 10,830	\$ 20,000
Transit Fund	485,787	124,107	429,155
Golf Course Fund	865,099	794,877	849,866
	\$ 1,450,886	\$ 929,814	\$ 1,299,021
Total Enterprise Funds	\$ 4,682,386	\$ 3,869,829	\$ 4,344,521

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
INTERNAL SERVICE FUNDS			
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>16,681,967</u>	\$ <u>8,882,274</u>	\$ <u>17,536,233</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 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
To Fireman Pension Fund	\$	\$	\$	\$ 23,800
To Airport Fund				100,800
To Transit Fund				54,966
To Golf Course Fund				91,454
To Debt Service Fund		399,975		
Total General Fund	\$	\$ 399,975	\$	\$ 271,020
SPECIAL REVENUE FUNDS				
Total Special Revenue Funds	\$	\$	\$	\$
DEBT SERVICE FUNDS				
Debt Fund To Capital Projects Fund	\$	\$ 284,600	\$	\$
Debt Fund to Gas Fund		130,000		
Debt Fund to Water Fund		25,000		
Debt Fund to Waste Water Fund		90,000		
General Fund to Debt Fund		399,975		
Total Debt Service Funds	\$	\$ 529,600	\$	\$
CAPITAL PROJECTS FUNDS				
Debt Fund To Capital Projects Fund	\$	\$ 284,600	\$	\$
Total Capital Projects Funds	\$	\$ 284,600	\$	\$
PERMANENT FUNDS				
General Fund to Pension Fund	\$	\$	\$ 23,800	\$
Total Permanent Funds	\$	\$	\$ 23,800	\$
ENTERPRISE FUNDS				
Debt Fund To Natural Gas Fund	\$	\$ 130,000	\$	\$
Debt Fund to Water Fund		25,000		
Debt Fund to Waste Water Fund		90,000		
General Fund to Transit Fund			54,966	
General Fund to Airport Fund			100,800	
General Fund to Golf Course Fund			91,454	
Total Enterprise Funds	\$	\$ 245,000	\$	\$ 247,220
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$ 929,575	\$	\$ 271,020

CITY OF BENSON
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Administration	\$ 576,796	\$	\$ 459,867	\$ 646,670
City Council	27,824		29,656	37,824
City Clerk	132,208		115,811	142,214
Community Enrichment	73,650		47,400	70,000
Finance	169,549		150,129	202,229
Tourism	133,102		122,720	141,106
Police	1,800,214		1,671,375	1,963,912
Fire	461,380		366,562	520,627
City Attorney	234,853		182,163	238,484
Magistrate	65,338		48,762	64,529
Library	204,201		188,229	251,569
Parks	223,981		208,417	232,893
Recreation	142,905		85,841	155,249
Building	139,835		115,624	169,940
Planning & Zoning	94,966		59,387	96,704
Public Works	94,357		60,906	103,496
Contingencies	731,181			1,460,081
Total General Fund	\$ 5,306,340	\$	\$ 3,912,849	\$ 6,497,527
SPECIAL REVENUE FUNDS				
HURF (Streets) Fund	\$ 359,893	\$	\$ 324,588	\$ 370,990
Total Special Revenue Funds	\$ 359,893	\$	\$ 324,588	\$ 370,990
DEBT SERVICE FUNDS				
Long Term Debt Fund	\$ 430,400	\$	\$ 400,538	\$ 540,400
Bond Escrow	400,538			399,975
Total Debt Service Funds	\$ 830,938	\$	\$ 400,538	\$ 940,375
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 1,309,600	\$	\$ 82,037	\$ 784,600
Impact Fee Fund	100			
Airport Fund	1,200,000			1,200,000
Miscellaneous Grants	3,785,000			4,200,000
Total Capital Projects Funds	\$ 6,294,700	\$	\$ 82,037	\$ 6,184,600
PERMANENT FUNDS				
Fireman Pension Fund	\$ 26,400	\$	\$ 23,727	\$ 36,000
Total Permanent Funds	\$ 26,400	\$	\$ 23,727	\$ 36,000
ENTERPRISE FUNDS				
Natural Gas Fund	\$ 1,164,000	\$	\$ 626,616	\$ 1,039,500
Water Fund	847,500		522,524	777,000
Wastewater Fund	720,000		458,561	839,000
Sanitation Fund	610,000		533,462	635,000
Airport Fund	182,750		47,911	120,800
Transit Fund	515,135		156,767	484,121
Golf Course Fund	954,311		859,940	941,320
Total Enterprise Funds	\$ 4,993,696	\$	\$ 3,205,781	\$ 4,836,741
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 17,811,967	\$	\$ 7,949,520	\$ 18,866,233

* 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 2016**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
<u>THERE ARE NO ENTRIES ON SCHEDULE F BECAUSE NO DEPARTMENTAL ACTIVITIES ARE RECORDED IN MORE THAN ONE DEPT OR FUND.</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 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	56	\$ 2,541,097	\$ 397,094	\$ 303,756	\$ 58,232	\$ 3,300,179
SPECIAL REVENUE FUNDS						
HURF (STREETS) Fund	3	\$ 128,135	\$ 13,653	\$ 34,288		\$ 176,076
Total Special Revenue Funds	3	\$ 128,135	\$ 13,653	\$ 34,288		\$ 176,076
DEBT SERVICE FUNDS						
Long Term Debt Fund		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Capital Projects Fund		\$	\$	\$	\$	\$
Impact Fee Fund						
Airport Fund						
Miscellaneous Grants						
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Fireman Pension		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Natural Gas Fund	7	\$ 270,748	\$ 28,848	\$ 54,937		\$ 354,533
Water Fund	6	274,807	29,280	49,900		353,987
Wastewater Fund	6	260,922	27,801	41,301		330,024
Sanitation	1	19,598	2,088	3,913		25,599
Airport Fund						
Transit Fund	4	105,888	9,676	14,298		129,862
Golf Course Fund	16	366,757	31,906	62,900		461,563
Total Enterprise Funds	40	\$ 1,298,720	\$ 129,599	\$ 227,249		\$ 1,655,568
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	99	\$ 3,967,952	\$ 540,346	\$ 565,293	\$ 58,232	\$ 5,131,823