

CITY OF BENSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2017

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	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	6,497,527	370,990	940,375	6,184,600	36,000	4,836,741	0	18,866,233
2016	Actual Expenditures/Expenses**	E	4,374,833	354,360	399,975	875,796	27,000	3,974,678	0	10,006,642
2017	Fund Balance/Net Position at July 1***		1,700,000							1,700,000
2017	Primary Property Tax Levy	B	226,000							226,000
2017	Secondary Property Tax Levy	B								0
2017	Estimated Revenues Other than Property Taxes	C	6,033,659	376,115	1,070,000	5,691,345	12,200	4,476,320	0	17,659,639
2017	Other Financing Sources	D	0	0	399,975	250,000	0	405,000	0	1,054,975
2017	Other Financing (Uses)	D	399,975	0	655,000	0	0	0	0	1,054,975
2017	Interfund Transfers In	D	0	0	0	0	23,800	365,378	0	389,178
2017	Interfund Transfers (Out)	D	389,178	0	0	0	0	0	0	389,178
2017	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2017	Total Financial Resources Available		7,170,506	376,115	814,975	5,941,345	36,000	5,246,698	0	19,585,639
2017	Budgeted Expenditures/Expenses	E	7,066,273	433,383	824,315	5,941,345	36,000	5,284,323	0	19,585,639

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

	2016	2017
1. Budgeted expenditures/expenses	\$ 18,866,233	\$ 19,585,639
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	18,866,233	19,585,639
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 18,866,233	\$ 19,585,639
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 2017

	2016	2017
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>308,179</u>	\$ <u>314,343</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>226,000</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>230,000</u>	\$ <u>226,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>230,000</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>230,000</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>230,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.5838</u>	<u>0.5838</u>
(2) Secondary property tax rate	<u> </u>	<u> </u>
(3) Total city/town tax rate	<u>0.5838</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 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
GENERAL FUND			
Local taxes			
Benson Transaction Privilege Tax	\$ 3,850,000	\$ 3,473,965	\$ 3,850,000
Transient Lodging Tax	70,000	75,392	70,000
Franchise Tax	165,000	131,094	165,000
Licenses and permits			
Building Permits	35,000	25,364	75,000
Business Licenses	12,000	9,759	12,000
Intergovernmental			
Arizona Transaction Privilege Tax	487,696	459,462	460,381
Arizona Revenue Sharing	614,640	599,275	598,394
Intergovernmental Police Reimbursements	151,000	76,690	151,000
Charges for services			
Planning and Zoning Services	2,000	8,715	75,000
Plan Review Fees	54,350	14,287	170,600
Police/Animal Control Fees	10,950	6,703	10,950
Fire Department Fees	30,500	9,843	30,500
Cemetery	1,000	600	1,000
Park Fees	5,000	4,379	5,000
Recreation Fees	5,600	1,513	5,600
Special Event Fees	12,000	2,666	17,000
Copies and Notary Fees	500	320	500
Rentals	40,000	39,647	40,000
Fines and forfeits			
Police	6,000	156	6,000
Libray	7,600	7,658	8,100
Interest on investments			
Interest	1,000	406	1,000
In-lieu property taxes			
Auto Lieu Tax	245,186	218,419	247,834
Contributions			
Voluntary contributions			
Animal Medical Donations	15,000	19,971	15,000
Miscellaneous			
Sale of Fixed Assets	5,000		5,000
Tourism Product Sales	1,500	2,279	2,800
Miscellaneous	10,000	17,476	10,000
Total General Fund	\$ 5,838,522	\$ 5,206,039	\$ 6,033,659

CITY OF BENSON
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
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* 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 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
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* 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 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
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* 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 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>17,536,233</u>	\$ <u>10,067,413</u>	\$ <u>17,659,639</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 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
To Fireman Pension Fund	\$	\$	\$	\$ 23,800
To Airport Fund				135,800
To Transit Fund				57,646
To Golf Course Fund				171,932
To Debt Service Fund		399,975		
Total General Fund	\$	\$ 399,975	\$	\$ 389,178
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Total Special Revenue Funds	\$	\$	\$	\$
DEBT SERVICE FUNDS				
Debt Fund To Capital Projects Fund	\$	\$ 250,000	\$	\$
Debt Fund to Gas Fund		75,000		
Debt Fund To Water Fund		50,000		
Debt Fund to Waste Water Fund		280,000		
General Fund to Debt Fund	399,975			
Total Debt Service Funds	\$ 399,975	\$ 655,000	\$	\$
CAPITAL PROJECTS FUNDS				
Debt Fund to Capital Projects Fund	\$ 250,000	\$	\$	\$
Total Capital Projects Funds	\$ 250,000	\$	\$	\$
PERMANENT FUNDS				
General Fund to Pension Fund	\$	\$	\$ 23,800	\$
Total Permanent Funds	\$	\$	\$ 23,800	\$
ENTERPRISE FUNDS				
Debt Fund To Natural Gas Fund	\$ 75,000	\$	\$	\$
Debt Fund To Water Fund	50,000			
Debt Fund to Waste Water	280,000			
General Fund to Transit Fund			57,646	
General Fund to Airport Fund			135,800	
General Fund to Golf Course Fund			171,932	
Total Enterprise Funds	\$ 405,000	\$	\$ 365,378	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$

CITY OF BENSON
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
TOTAL ALL FUNDS	\$ <u>1,054,975</u>	\$ <u>1,054,975</u>	\$ <u>389,178</u>	\$ <u>389,178</u>

CITY OF BENSON
Expenditures/Expenses by Fund
Fiscal Year 2017

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
GENERAL FUND				
Administration	\$ 646,670	\$	\$ 557,394	\$ 554,698
City Council	37,824		30,681	50,754
City Clerk	142,214		124,005	146,688
Community Enrichment	70,000		39,732	74,060
Finance	202,229		193,632	216,633
Tourism	141,106		132,836	145,245
Police	1,963,912		1,801,860	2,091,733
Fire	520,627		380,448	540,789
City Attorney	238,484		222,897	242,360
Magistrate	64,529		58,047	65,338
Library	251,569		194,525	246,591
Parks	232,893		216,571	272,230
Recreation	155,249		112,028	182,557
Building	169,940		128,455	197,736
Planning and Zoning	96,704		85,141	138,339
Public Works	103,496		96,581	200,522
Contingencies	1,460,081			1,700,000
Total General Fund	\$ 6,497,527	\$	\$ 4,374,833	\$ 7,066,273
SPECIAL REVENUE FUNDS				
HURF (Streets) Fund	\$ 370,990	\$	\$ 354,360	\$ 433,383
Total Special Revenue Funds	\$ 370,990	\$	\$ 354,360	\$ 433,383
DEBT SERVICE FUNDS				
Long Term Debt Fund	\$ 540,400	\$	\$	\$ 427,365
Bond Escrow	399,975		399,975	396,950
Total Debt Service Funds	\$ 940,375	\$	\$ 399,975	\$ 824,315
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 784,600	\$	\$	\$ 2,928,345
Airport Fund	1,200,000		66,725	1,200,000
Micellaneous Grants	4,200,000		809,071	1,813,000
Total Capital Projects Funds	\$ 6,184,600	\$	\$ 875,796	\$ 5,941,345
PERMANENT FUNDS				
Fireman Pension Fund	\$ 36,000	\$	\$ 27,000	\$ 36,000
Total Permanent Funds	\$ 36,000	\$	\$ 27,000	\$ 36,000
ENTERPRISE FUNDS				
Natural Gas Fund	\$ 1,039,500	\$	\$ 806,759	\$ 1,177,000
Water Fund	777,000		662,226	872,250
Wastewater Fund	839,000		674,537	1,085,000
Sanitation Fund	635,000		580,900	680,000
Airport Fund	120,800		66,725	150,800
Transit Fund	484,121		226,461	332,561
Golf Course Fund	941,320		957,070	986,712
Total Enterprise Funds	\$ 4,836,741	\$	\$ 3,974,678	\$ 5,284,323
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 18,866,233	\$	\$ 10,006,642	\$ 19,585,639

* 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 2017

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2016	2016	2016	2017
<u>THERE ARE NO ENTRIES ON SCHEDULE F BECAUSE NO DEPARTMENTAL ACTIVITIES ARE RECORDED IN MORE THAN ONE DEPT FUND</u>	\$ _____	\$ _____	\$ _____	\$ _____
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 2017

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	57	\$ 2,697,090	\$ 414,333	\$ 343,522	\$	\$ 3,454,945
SPECIAL REVENUE FUNDS						
HURF (Streets) Fund	4	\$ 175,742	\$ 18,741	\$ 32,717	\$	\$ 227,200
Total Special Revenue Funds	4	\$ 175,742	\$ 18,741	\$ 32,717	\$	\$ 227,200
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	6	\$ 278,711	\$ 29,722	\$ 50,434	\$	\$ 358,867
Water Fund	7	280,891	29,955	42,888	\$	353,733
Wastewater Fund	6	251,686	26,840	37,862	\$	316,388
Sanitation	1	15,727	1,677	3,247	\$	20,651
Airport Fund						
Transit Fund	3	101,663	9,096	6,121	\$	116,880
Golf Course Fund	16	392,698	35,245	61,099	\$	489,042
Total Enterprise Funds	38	\$ 1,321,375	\$ 132,535	\$ 201,651	\$	\$ 1,655,561
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
4/15			SCHEDULE G			

CITY OF BENSON
Full-Time Employees and Personnel Compensation
Fiscal Year 2017

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	100	\$ 4,194,207	\$ 565,609	\$ 577,890	\$	\$ 5,337,706