

OFFICIAL BUDGET FORMS

CITY/TOWN OF Benson

Fiscal Year 2014

CITY/TOWN OF Benson

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CITY/TOWN OF Benson
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 6,615,328	\$ 4,539,233	\$ 1,700,000	Primary: \$ 230,000	\$ 4,635,141	\$	\$	\$	\$ 284,219	\$ 6,280,922	\$ 6,280,922
2. Special Revenue Funds	591,180	550,591		Secondary:	361,147					361,147	361,147
3. Debt Service Funds Available	435,000	252,769			1,200,000		850,000			350,000	350,000
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	435,000	252,769			1,200,000		850,000			350,000	350,000
6. Capital Projects Funds	6,041,000	483,287			7,200,690	750,000	20,000			7,930,690	7,930,690
7. Permanent Funds	26,400	24,600			14,700			9,900		24,600	24,600
8. Enterprise Funds Available	5,184,416	4,139,853			4,619,678	120,000		274,319		5,013,997	5,013,997
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	5,184,416	4,139,853			4,619,678	120,000		274,319		5,013,997	5,013,997
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 18,893,324	\$ 9,990,333	\$ 1,700,000	\$ 230,000	\$ 18,031,356	\$ 870,000	\$ 870,000	\$ 284,219	\$ 284,219	\$ 19,961,356	\$ 19,961,356

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 or voter-approved alternative expenditure limitation

	2013	2014
	<u>\$ 18,893,324</u>	<u>\$ 19,961,356</u>
	<u>18,893,324</u>	<u>19,961,356</u>
	<u>\$ 18,893,324</u>	<u>\$ 19,961,356</u>
	<u>\$ 18,893,324</u>	<u>\$ 19,961,356</u>

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 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 in this column 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/TOWN OF Benson
Tax Levy and Tax Rate Information
Fiscal Year 2014

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>277,380</u>	\$ <u>290,815</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>224,000</u>	\$ <u>230,000</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>224,000</u>	\$ <u>230,000</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>0.4609</u>	<u>0.5070</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.4609</u>	<u>0.5070</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/TOWN OF Benson
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
Benson Transaction Privilege Tax	\$ 2,617,000	\$ 2,550,771	\$ 2,600,000
Transient Lodging Tax	52,000	59,396	60,000
Franchise Tax	165,000	177,137	165,000
Licenses and permits			
Building Permits	75,000	32,012	35,000
Business Licenses	15,000	11,430	12,000
Intergovernmental			
Arizona Transaction Privilege Tax	426,881	409,469	441,111
Arizona Revenue Sharing	521,417	521,334	569,539
Intergovernmental Police Reimbursements	194,000	101,836	215,000
Charges for services			
Planning and Zoning Services	2,000	1,733	2,000
Plan Review Fees	27,800	11,708	35,600
Police/Animal Control Fees	19,700	14,201	14,950
Fire Department Fees	18,500	3,819	30,500
Cemetery	1,200	866	1,000
Park Fees	2,000	1,911	2,000
Recreation Fees	4,600	5,733	5,600
Special Event Fees	60,000	35,385	57,500
Copies and Notary Fees	600	171	500
Rentals	40,000	40,240	40,000
Fines and forfeits			
Police	19,000	17,523	70,000
Magistrate	100	1,147	1,500
Library	7,600	6,782	7,600
Interest on investments			
Interest	12,000	1,474	5,000
In-lieu property taxes			
Auto Lieu Tax	233,871	206,662	234,741
Contributions			
Voluntary contributions			
Animal Medical Donations	22,500	11,792	15,000
Miscellaneous			
Sale of Fixed Assets	5,000		5,000
Tourism Product Sales	1,000	1,087	1,500
Miscellaneous	7,500	4,072	7,500
Total General Fund	\$ 4,551,269	\$ 4,229,691	\$ 4,635,141

CITY/TOWN OF Benson
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
HURF State Gasoline Tax	\$ 371,180	\$ 312,390	\$ 341,147
Arizona Lottery Funds	20,000		20,000
	\$ 391,180	\$ 312,390	\$ 361,147
Total Special Revenue Funds	\$ 391,180	\$ 312,390	\$ 361,147

* 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/TOWN OF Benson
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
DEBT SERVICE FUNDS			
Bond Proceeds Carried Forward	\$ 1,600,000	\$	\$ 1,200,000
	\$ 1,600,000	\$	\$ 1,200,000
Total Debt Service Funds	\$ 1,600,000	\$	\$ 1,200,000
CAPITAL PROJECTS FUNDS			
Airport Grants	\$ 750,000	\$ 171,616	\$ 2,296,190
Miscellaneous Grants	3,500,000	379,806	3,549,500
Impact Fees	80,000	18,809	50,000
Capital Projects Fund	842,000		1,305,000
	\$ 5,172,000	\$ 570,231	\$ 7,200,690
Total Capital Projects Funds	\$ 5,172,000	\$ 570,231	\$ 7,200,690

* 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/TOWN OF Benson
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
PERMANENT FUNDS			
Fireman's Pension Fund	\$ 17,200	\$ 13,925	\$ 14,700
	\$ 17,200	\$ 13,925	\$ 14,700
Total Permanent Funds	\$ 17,200	\$ 13,925	\$ 14,700
ENTERPRISE FUNDS			
Natural Gas Fund	\$ 1,192,500	\$ 972,934	\$ 1,192,500
Water Fund	817,000	690,227	802,000
Wastewater Fund	880,000	643,392	765,000
Sanitation Fund	650,500	610,058	680,500
Airport Fund	12,000	2,500	62,000
Transit Fund	320,505	151,691	166,000
Golf Course Fund	1,065,170	1,066,475	951,678
	\$ 4,937,675	\$ 4,137,277	\$ 4,619,678
Total Enterprise Funds	\$ 4,937,675	\$ 4,137,277	\$ 4,619,678

* 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/TOWN OF Benson
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
INTERNAL SERVICE FUNDS			
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>16,669,324</u>	\$ <u>9,263,514</u>	\$ <u>18,031,356</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/TOWN OF Benson
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
To Fireman Pension Fund	\$	\$	\$	\$ 9,900
To Airport Fund				111,750
To Transit Fund				44,970
To Golf Course Fund				117,599
Total General Fund	\$	\$	\$	\$ 284,219
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Total Special Revenue Funds	\$	\$	\$	\$
DEBT SERVICE FUNDS				
Debt Fund To Capital Projects Fund	\$	\$ 750,000	\$	\$
Debt Fund To Gas Fund		70,000		
Debt Fund To Water Fund		30,000		
Total Debt Service Funds	\$	\$ 850,000	\$	\$
CAPITAL PROJECTS FUNDS				
Debt Fund to Capital Projects Fund	\$ 750,000	\$	\$	\$
Impact Fee Fund to Water Fund		20,000		
Total Capital Projects Funds	\$ 750,000	\$ 20,000	\$	\$
PERMANENT FUNDS				
General Fund to Pension Fund	\$	\$	\$ 9,900	\$
Total Permanent Funds	\$	\$	\$ 9,900	\$
ENTERPRISE FUNDS				
Debt Fund to Natural Gas Fund	\$ 70,000	\$	\$	\$
Debt Fund to Water Fund	30,000			
Impact Fee Fund to Water Fund	20,000			
General Fund to Transit Fund			44,970	
General Fund to Airport Fund			111,750	
General Fund to Golf Course Fund			117,599	
Total Enterprise Funds	\$ 120,000	\$	\$ 274,319	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$

CITY/TOWN OF Benson
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
TOTAL ALL FUNDS	\$ 870,000	\$ 870,000	\$ 284,219	\$ 284,219

**CITY/TOWN OF Benson
Expenditures/Expenses by Fund
Fiscal Year 2014**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Administration	\$ 628,508	\$	\$ 601,895	\$ 617,492
City Council	62,613		49,233	50,252
City Clerk	148,046		134,855	147,623
Community Enrichment	88,750		84,069	98,137
Finance	240,487		209,772	204,906
Tourism	171,749		149,096	160,092
Police	2,044,090		1,690,813	2,077,558
Fire	524,003		459,306	547,733
City Attorney	237,987		189,107	238,088
Magistrate	64,329		62,553	65,111
Library	243,104		238,237	249,867
Parks	258,340		199,161	263,548
Recreation	204,002		111,590	210,843
Building	160,564		147,944	157,763
Planning and Zoning	132,221		121,573	133,351
Public Works	104,910		90,029	109,398
Bond Escrow	396,000			400,438
Contingencies	905,625			548,722
Total General Fund	\$ 6,615,328	\$	\$ 4,539,233	\$ 6,280,922
SPECIAL REVENUE FUNDS				
HURF (Streets) Fund	\$ 591,180	\$	\$ 550,591	\$ 361,147
Total Special Revenue Funds	\$ 591,180	\$	\$ 550,591	\$ 361,147
DEBT SERVICE FUNDS				
Long Term Debt Fund	\$ 435,000	\$	\$ 252,769	\$ 350,000
Total Debt Service Funds	\$ 435,000	\$	\$ 252,769	\$ 350,000
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 1,752,000	\$	\$ 464,478	\$ 2,055,000
Impact Fee Fund	39,000		18,809	30,000
Airport Fund	750,000			2,296,190
Miscellaneous Grants	3,500,000			3,549,500
Total Capital Projects Funds	\$ 6,041,000	\$	\$ 483,287	\$ 7,930,690
PERMANENT FUNDS				
Fireman Pension Fund	\$ 26,400	\$	\$ 24,600	\$ 24,600
Total Permanent Funds	\$ 26,400	\$	\$ 24,600	\$ 24,600
ENTERPRISE FUNDS				
Natural Gas Fund	\$ 1,247,500	\$	\$ 938,934	\$ 1,262,500
Water Fund	858,000		568,198	852,000
Wastewater Fund	880,000		655,247	765,000
Sanitation Fund	650,500		618,646	680,500
Airport Fund	102,700		64,902	173,750
Transit Fund	380,546		214,440	210,970
Golf Course Fund	1,065,170		1,079,486	1,069,277
Total Enterprise Funds	\$ 5,184,416	\$	\$ 4,139,853	\$ 5,013,997
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 18,893,324	\$	\$ 9,990,333	\$ 19,961,356

* 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/TOWN OF Benson
Expenditures/Expenses by Department
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
<u>THERE ARE NO ENTRIES ON SCHEDULE F BECAUSE NO DEPARTMENTAL ACTIVITIES ARE RECORDED IN MORE THAN ONE DEPT OR FUND.</u>	<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/TOWN OF Benson
Full-Time Employees and Personnel Compensation
Fiscal Year 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	57	\$ 2,553,795	\$ 380,061	\$ 310,442	\$ 236,713	= \$ 3,481,012
SPECIAL REVENUE FUNDS						
HURF (Streets) Fund	3	\$ 122,884	\$ 14,181	\$ 16,608	\$ 17,543	= \$ 171,215
Total Special Revenue Funds	3	\$ 122,884	\$ 14,181	\$ 16,608	\$ 17,543	= \$ 171,215
DEBT SERVICE FUNDS						
Long Term Debt Fund	0	\$ 0	\$ 0	\$ 0	\$ 0	= \$
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 Fund		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Natural Gas Fund	6	\$ 246,335	\$ 28,427	\$ 42,377	\$ 23,992	= \$ 341,132
Water Fund	7	284,999	32,889	40,959	28,714	387,560
Wastewater Fund	6	277,720	32,049	39,122	27,862	376,753
Sanitation Fund	1	17,605	2,032	3,362	1,422	24,421
Airport Fund						
Transit Fund	4	100,573	10,487	13,826	9,984	134,870
Golf Course Fund	18	372,828	39,135	46,354	34,829	493,146
Total Enterprise Funds	42	\$ 619,163	\$ 67,562	\$ 88,731	\$ 58,821	= \$ 1,757,882
TOTAL ALL FUNDS	103	\$ 3,295,842	\$ 461,804	\$ 415,781	\$ 313,077	= \$ 5,410,109