

CITY OF BENSON-TENTATIVE BUDGET
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	7,117,247	5,816,022	1,471,444	1,550,000	36,000	4,842,123	0	20,832,836
2018	Actual Expenditures/Expenses**	E	4,818,198	940,430	396,444	468,571	30,200	3,766,972	0	10,420,815
2019	Fund Balance/Net Position at July 1***		2,146,936	16,658						2,163,594
2019	Primary Property Tax Levy	B	329,714							329,714
2019	Secondary Property Tax Levy	B								0
2019	Estimated Revenues Other than Property Taxes	C	6,217,157	5,987,568	0	2,205,600	7,759	4,316,659	0	18,734,743
2019	Other Financing Sources	D	0	0	0	0	0	0	0	0
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	0	0	402,625	616,000	22,441	259,327	0	1,300,393
2019	Interfund Transfers (Out)	D	1,300,393	0	0	0	0	0	0	1,300,393
2019	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:		827,395							827,395
										0
										0
										0
2019	Total Financial Resources Available		6,566,019	6,004,226	402,625	2,821,600	30,200	4,575,986	0	20,400,656
2019	Budgeted Expenditures/Expenses	E	6,566,019	6,004,226	402,625	2,821,600	30,200	4,576,526	0	20,401,196

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses	2018	2019
	\$ 20,832,836	\$ 20,401,196
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	20,832,836	20,401,196
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 20,832,836	\$ 20,401,196
6. EEC expenditure limitation	\$ 4,946,306	\$ 5,047,280

□

* 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-TENTATIVE BUDGET
Tax Levy and Tax Rate Information
Fiscal Year 2019

	2018	2019
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>323,409</u>	\$ <u>329,714</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>323,409</u>	\$ <u>329,714</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>323,409</u>	\$ <u>329,714</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>323,409</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>323,409</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>323,409</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.8393</u>	<u>0.8453</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.8393</u>	<u>0.8453</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-TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
Benson Transaction Privilege Tax	\$ 3,850,000	\$ 4,012,663	\$ 4,052,790
Transient Lodging Tax	70,000	72,433	73,168
Franchise Tax	165,000	217,164	156,614
Licenses and permits			
Building Permits	75,000	61,871	75,000
Business Licenses	20,800	20,800	20,800
Intergovernmental			
State Transaction Privilege Tax	456,737	484,319	482,243
State Income Revenue Sharing	603,131	603,196	585,741
Vehicle License Tax	270,007	229,194	274,336
Charges for services			
Planning and Zoning Services	75,000	200	75,000
Plan Review Fees	170,600	30,466	170,000
Police/Animal Control Fees	243,049	63,807	99,350
Fire Department Fees	40,500	50,070	40,500
Cemetery	1,000	1,800	1,800
Park Fees	5,000	4,293	4,500
Recreation Fees	11,600	6,600	6,800
Special Event Fees	18,000	10,668	16,150
Copies and Notary Fees	500	200	250
Rentals	40,000	30,000	30,000
Fines and forfeits			
Police	1,000		1,000
Library	7,600	8,131	8,400
Interest on investments			
Interest	1,800	4,009	4,090
In-lieu property taxes			
Contributions			
Animal Medical Donations	18,000	15,849	13,500
Miscellaneous			
Sale of Fixed Assets	5,000		10,000
Tourism Product Sales	2,800	5,075	5,125
Miscellaneous	10,000	29,500	10,000
Total General Fund	\$ 6,162,124	\$ 5,962,308	\$ 6,217,157

**CITY OF BENSON-TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
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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-TENTATIVE BUDGET
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Contribution to Fire Pension	\$	\$	\$	\$ 22,441
Contribution to Airport Fund				99,430
Contribution to Golf Course Funds				159,897
Contribution to Debt Service				402,625
Contribution to Capital Project Fund				616,000
Total General Fund	\$	\$	\$	\$ 1,300,393
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Total Special Revenue Funds	\$	\$	\$	\$
DEBT SERVICE FUNDS				
Transfer in to Debt Service Fund	\$	\$	\$ 402,625	\$
Total Debt Service Funds	\$	\$	\$ 402,625	\$
CAPITAL PROJECTS FUNDS				
Transfer in to CIP Fund	\$	\$	\$ 616,000	\$
Total Capital Projects Funds	\$	\$	\$ 616,000	\$
PERMANENT FUNDS				
Transfer in to Fireman Pension Fund	\$	\$	\$ 22,441	\$
Total Permanent Funds	\$	\$	\$ 22,441	\$
ENTERPRISE FUNDS				
Transfer in to Airport Fund	\$	\$	\$ 99,430	\$
Transfer in to Golf Course Fund			159,897	
Total Enterprise Funds	\$	\$	\$ 259,327	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 1,300,393	\$ 1,300,393

CITY OF BENSON-TENTATIVE BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Administration	\$ 512,000	\$	\$ 543,031	\$ 539,260
City Council	43,615		33,906	47,615
City Clerk	151,488		127,791	135,983
Community Enrichment	79,850		54,126	82,300
Finance	204,991		109,523	266,234
Tourism	153,244		158,033	155,689
Police	2,267,821		2,163,290	2,335,536
Fire	537,333		466,395	494,163
City Attorney	324,495		224,022	247,343
Magistrate	76,586		42,322	42,326
Library	237,505		224,546	254,563
Parks	305,006		248,767	344,854
Recreation	170,529		105,065	170,070
Building	265,822		141,116	263,374
Planning and Zoning	142,304		126,470	152,442
Public Works	197,994		49,795	160,412
Contingencies	1,446,664			873,855
Total General Fund	\$ 7,117,247	\$	\$ 4,818,198	\$ 6,566,019
SPECIAL REVENUE FUNDS				
HURF (Streets) Fund	\$ 419,408	\$	\$ 406,386	\$ 414,505
Transit Fund	209,937		164,289	234,721
Grants Fund	5,186,677		369,755	5,355,000
Total Special Revenue Funds	\$ 5,816,022	\$	\$ 940,430	\$ 6,004,226
DEBT SERVICE FUNDS				
Long Term Debt Fund	\$ 1,075,000	\$	\$	\$
Bond Escrow	396,444		396,444	402,625
Total Debt Service Funds	\$ 1,471,444	\$	\$ 396,444	\$ 402,625
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 1,550,000	\$	\$ 468,571	\$ 2,821,600
Total Capital Projects Funds	\$ 1,550,000	\$	\$ 468,571	\$ 2,821,600
PERMANENT FUNDS				
Fireman Pension Fund	\$ 36,000	\$	\$ 30,200	\$ 30,200
Total Permanent Funds	\$ 36,000	\$	\$ 30,200	\$ 30,200
ENTERPRISE FUNDS				
Natural Gas Fund	\$ 1,038,815	\$	\$ 752,828	\$ 1,004,549
Water Fund	882,443		718,368	811,694
Wastewater Fund	897,274		567,343	804,945
Sanitation Fund	770,000		541,298	676,240
Airport Fund	150,300		108,534	121,700
Golf Course Fund	1,103,291		1,078,601	1,157,398
Total Enterprise Funds	\$ 4,842,123	\$	\$ 3,766,972	\$ 4,576,526
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 20,832,836	\$	\$ 10,420,815	\$ 20,401,196

* 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-TENTATIVE BUDGET
Full-Time Employees and Personnel Compensation
Fiscal Year 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	59	\$ 2,610,220	\$ 524,394	\$ 339,755	\$ 60,233	\$ 3,534,602
SPECIAL REVENUE FUNDS						
HURF (Streets) Fund	3	\$ 149,351	\$ 17,623	\$ 25,879	\$ 13,476	\$ 206,330
Total Special Revenue Funds	3	\$ 149,351	\$ 17,623	\$ 25,879	\$ 13,476	\$ 206,330
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						
Firemen Pension		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Natural Gas Fund	6	\$ 243,231	\$ 28,701	\$ 48,691	\$ 7,046	\$ 327,669
Water Fund	7	293,832	34,672	50,298	9,975	388,777
Wastewater Fund	6	243,398	28,721	46,502	8,058	326,678
Sanitation	1	19,643	2,318	4,127	96	26,184
Transit Fund	4	126,918	12,168	8,081	3,102	150,268
Golf Course Fund	20	501,477	44,150	59,848	10,644	616,119
Total Enterprise Funds	44	\$ 1,428,499	\$ 150,730	\$ 217,547	\$ 38,920	\$ 1,835,697
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	105	\$ 4,188,070	\$ 692,748	\$ 583,181	\$ 112,629	\$ 5,576,629