

City of Benson
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 6,280,922	\$ 4,958,139	\$ 900,000	Primary: \$ 230,000	\$ 4,792,388	\$	\$ 400,538	\$	\$ 215,510	\$ 5,306,340	\$ 5,306,340
2. Special Revenue Funds	361,147	343,584		Secondary:	359,893					359,893	359,893
3. Debt Service Funds Available	350,000	400,438			1,100,000	400,538	669,600			830,938	830,938
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	350,000	400,438			1,100,000	400,538	669,600			830,938	830,938
6. Capital Projects Funds	7,930,690	311,499			5,735,100	559,600				6,294,700	6,294,700
7. Permanent Funds	24,600	24,600			12,200			14,200		26,400	26,400
8. Enterprise Funds Available	5,013,997	3,785,874			4,682,386	110,000		201,310		4,993,696	4,993,696
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	5,013,997	3,785,874			4,682,386	110,000		201,310		4,993,696	4,993,696
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 19,961,356	\$ 9,824,134	\$ 900,000	\$ 230,000	\$ 16,681,967	\$ 1,070,138	\$ 1,070,138	\$ 215,510	\$ 215,510	\$ 17,811,967	\$ 17,811,967

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

	2014	2015
1. Budgeted expenditures/expenses	\$ 19,961,356	\$ 17,811,967
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	19,961,356	17,811,967
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 19,961,356	\$ 17,811,967
6. EEC or voter-approved alternative expenditure limitation	\$ 18,893,324	\$ 19,961,356

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 of Benson
Tax Levy and Tax Rate Information
Fiscal Year 2015**

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 290,815	\$ 300,886
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	\$ 209,000	\$ 230,000
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 209,000	\$ 230,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 209,000	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 209,000	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 209,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.4609	0.5531
(2) Secondary property tax rate		
(3) Total city/town tax rate	0.4609	0.5531

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 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Benson Transaction Privilege Tax	\$ 2,600,000	\$ 2,673,785	\$ 2,750,000
Transient Lodging Tax	60,000	71,110	60,000
Franchise Tax	165,000	150,778	165,000
Licenses and permits			
Building Permits	35,000	22,440	35,000
Business Licenses	12,000	8,298	12,000
Intergovernmental			
Arizona Transaction Privilege Tax	441,111	437,369	461,280
Arizona Revenue Sharing	569,539	568,766	674,849
Intergovernmental Police Reimbursements	215,000	101,836	172,500
Charges for services			
Planning and Zoning Services	2,000	6,492	2,000
Plan Review Fees	35,600	4,406	35,600
Police/Animal Control Fees	14,950	10,689	14,950
Fire Department Fees	30,500	2,440	30,500
Cemetery	1,000	1,000	1,000
Park Fees	2,000	5,713	4,500
Recreation Fees	5,600	5,700	5,600
Special Event Fees	57,500	7,907	18,500
Copies and Notary Fees	500	732	500
Rentals	40,000	43,200	40,000
Fines and forfeits			
Police	70,000	144,092	16,500
Magistrate	1,500	311	1,500
Library	7,600	7,955	7,600
Interest on investments			
Interest	5,000	199	5,000
In-lieu property taxes			
Auto Lieu Tax	234,741	217,674	249,009
Contributions			
Voluntary contributions			
Animal Medical Donations	15,000	18,162	15,000
Miscellaneous			
Sale of Fixed Assets	5,000	117	5,000
Tourism Product Sales	1,500	1,823	1,500
Miscellaneous	7,500	26,208	7,500
Total General Fund	\$ 4,635,141	\$ 4,539,202	\$ 4,792,388

* 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 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
HURF State Gasoline Tax	\$ 341,147	\$ 279,334	\$ 359,893
Arizona Lottery Funds	20,000	279,334	359,893
	\$ 361,147	\$ 279,334	\$ 359,893
Total Special Revenue Funds	\$ 361,147	\$ 279,334	\$ 359,893

* 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 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
DEBT SERVICE FUNDS			
Bond Proceeds Carried Forward	\$ 1,200,000	\$	\$ 1,100,000
	<u>\$ 1,200,000</u>	<u>\$</u>	<u>\$ 1,100,000</u>
Total Debt Service Funds	<u>\$ 1,200,000</u>	<u>\$</u>	<u>\$ 1,100,000</u>
CAPITAL PROJECTS FUNDS			
Airport Grants	\$ 2,296,190	\$ 277	\$ 1,200,000
Miscellaneous Grants	3,549,500		3,785,000
Impact Fees	50,000	650	100
Capital Projects Fund	1,305,000	190,805	750,000
	<u>\$ 7,200,690</u>	<u>\$ 191,732</u>	<u>\$ 5,735,100</u>
Total Capital Projects Funds	<u>\$ 7,200,690</u>	<u>\$ 191,732</u>	<u>\$ 5,735,100</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
Revenues Other Than Property Taxes
Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
PERMANENT FUNDS			
Fireman's Pension Fund	\$ 14,700	\$ 13,925	\$ 12,200
	<u>\$ 14,700</u>	<u>\$ 13,925</u>	<u>\$ 12,200</u>
Total Permanent Funds	<u>\$ 14,700</u>	<u>\$ 13,925</u>	<u>\$ 12,200</u>
ENTERPRISE FUNDS			
Natural Gas Fund	\$ 1,192,500	\$ 876,700	\$ 1,104,000
Water Fund	802,000	671,245	797,500
Wastewater Fund	765,000	749,963	720,000
Sanitation Fund	680,500	632,573	610,000
Airport Fund	62,000	40,764	100,000
Transit Fund	166,000	115,835	485,787
Golf Course Fund	951,678	843,771	865,099
	<u>\$ 4,619,678</u>	<u>\$ 3,930,851</u>	<u>\$ 4,682,386</u>
Total Enterprise Funds	<u>\$ 4,619,678</u>	<u>\$ 3,930,851</u>	<u>\$ 4,682,386</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
Revenues Other Than Property Taxes
Fiscal Year 2015**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES* 2014</u>	<u>ESTIMATED REVENUES 2015</u>
INTERNAL SERVICE FUNDS			
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>18,031,356</u>	\$ <u>8,955,044</u>	\$ <u>16,681,967</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 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
To Fireman Pension Fund	\$	\$	\$	\$ 14,200
To Airport Fund				82,750
To Transit Fund				29,348
To Golf Course Fund				89,212
To Debt Service Fund		400,538		
Total General Fund	\$	\$ 400,538	\$	\$ 215,510
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Total Special Revenue Funds	\$	\$	\$	\$
DEBT SERVICE FUNDS				
Debt Fund To Capital Projects Fund	\$	\$ 559,600	\$	\$
Debt Fund To Gas Fund		60,000		
Debt Fund To Water Fund		50,000		
General Fund to Debt Fund	400,538			
Total Debt Service Funds	\$ 400,538	\$ 669,600	\$	\$
CAPITAL PROJECTS FUNDS				
Debt Fund to Capital Projects Fund	\$ 559,600	\$	\$	\$
Impact Fee Fund to Water Fund				
Total Capital Projects Funds	\$ 559,600	\$	\$	\$
PERMANENT FUNDS				
General Fund to Pension Fund	\$	\$	\$ 14,200	\$
Total Permanent Funds	\$	\$	\$ 14,200	\$
ENTERPRISE FUNDS				
Debt Fund to Natural Gas Fund	\$ 60,000	\$	\$	\$
Debt Fund to Water Fund	50,000			
Impact Fee Fund to Water Fund				
General Fund to Transit Fund			29,348	
General Fund to Airport Fund			82,750	
General Fund to Golf Course Fund			89,212	
Total Enterprise Funds	\$ 110,000	\$	\$ 201,310	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 1,070,138	\$ 1,070,138	\$ 215,510	\$ 215,510

**City of Benson
Expenditures/Expenses by Fund
Fiscal Year 2015**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Administration	\$ 617,492	\$	\$ 519,050	\$ 576,796
City Council	50,252		30,683	27,824
City Clerk	147,623		121,414	132,208
Community Enrichment	98,137		62,268	73,650
Finance	204,906		198,914	169,549
Tourism	160,092		126,861	133,102
Police	2,077,558		1,884,259	1,800,214
Fire	547,733		441,947	461,380
City Attorney	238,088		216,855	234,853
Magistrate	65,111		61,532	65,338
Library	249,867		228,360	204,201
Parks	263,548		234,538	223,981
Recreation	210,843		122,503	142,905
Building	157,763		140,713	139,835
Planning and Zoning	133,351		95,481	94,966
Public Works	109,398		72,323	94,357
Bond Escrow	400,438		400,438	
Contingencies	548,722			731,181
Total General Fund	\$ 6,280,922	\$	\$ 4,958,139	\$ 5,306,340
SPECIAL REVENUE FUNDS				
HURF (Streets) Fund	\$ 361,147	\$	\$ 343,584	\$ 359,893
Total Special Revenue Funds	\$ 361,147	\$	\$ 343,584	\$ 359,893
DEBT SERVICE FUNDS				
Long Term Debt Fund	\$ 350,000	\$	\$ 400,438	\$ 430,400
Bond Escrow				400,538
Total Debt Service Funds	\$ 350,000	\$	\$ 400,438	\$ 830,938
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 2,055,000	\$	\$ 310,849	\$ 1,309,600
Impact Fee Fund	30,000		650	100
Airport Fund	2,296,190			1,200,000
Miscellaneous Grants	3,549,500			3,785,000
Total Capital Projects Funds	\$ 7,930,690	\$	\$ 311,499	\$ 6,294,700
PERMANENT FUNDS				
Fireman Pension Fund	\$ 24,600	\$	\$ 24,600	\$ 26,400
Total Permanent Funds	\$ 24,600	\$	\$ 24,600	\$ 26,400
ENTERPRISE FUNDS				
Natural Gas Fund	\$ 1,262,500	\$	\$ 856,175	\$ 1,164,000
Water Fund	852,000		573,954	847,500
Wastewater Fund	765,000		572,991	720,000
Sanitation Fund	680,500		519,459	610,000
Airport Fund	173,750		100,408	182,750
Transit Fund	210,970		171,201	515,135
Golf Course Fund	1,069,277		991,686	954,311
Total Enterprise Funds	\$ 5,013,997	\$	\$ 3,785,874	\$ 4,993,696
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 19,961,356	\$	\$ 9,824,134	\$ 17,811,967

* 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 2015**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
<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 2015**

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	55	\$ 2,276,013	\$ 334,536	\$ 365,174	\$ 173,714	= \$ 3,149,436
SPECIAL REVENUE FUNDS						
HURF (Streets) Fund	3	\$ 113,547	\$ 13,171	\$ 29,912	\$ 8,659	= \$ 165,290
Total Special Revenue Funds	3	\$ 113,547	\$ 13,171	\$ 29,912	\$ 8,659	= \$ 165,290
DEBT SERVICE FUNDS						
Long Term Debt Fund	0	\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
Total Debt Service Funds		\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
CAPITAL PROJECTS FUNDS						
Capital Projects Fund		\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
Impact Fee Fund						
Airport Fund						
Miscellaneous Grants						
Total Capital Projects Funds		\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
PERMANENT FUNDS						
Fireman Pension Fund		\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
Total Permanent Funds		\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
ENTERPRISE FUNDS						
Natural Gas Fund	6	\$ 218,194	\$ 25,311	\$ 49,591	\$ 16,642	= \$ 309,738
Water Fund	7	253,581	29,415	50,010	19,340	352,346
Wastewater Fund	6	225,026	26,103	39,913	17,164	308,207
Sanitation Fund	1	16,805	1,949	3,652	1,282	23,687
Airport Fund						
Transit Fund	4	101,807	8,310	15,733	7,760	133,610
Golf Course Fund	17	329,805	33,794	58,689	25,150	447,438
Total Enterprise Funds	41	\$ 547,999	\$ 59,105	\$ 108,281	\$ 41,792	= \$ 1,575,026
TOTAL ALL FUNDS	99	\$ 2,937,559	\$ 406,812	\$ 503,367	\$ 224,164	= \$ 4,889,752