CITY OF BENSON
CITY COUNCIL
APRIL 22, 2019 – 7:00 P.M.
REGULAR MEETING

A REGULAR MEETING OF THE MAYOR AND CITY COUNCIL OF BENSON, ARIZONA
WILL BE HELD ON APRIL 22, 2019 AT 7:00 P.M.,
AT THE BENSON COMMUNITY CENTER,
705 W. UNION STREET, BENSON, ARIZONA

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Vicki L. Vivian, CMC, City Clerk

A G E N D A

The Council may discuss, direct, consider and take possible action as indicated below pertaining to the following:

CALL TO ORDER: The Call to Order will consist of the Mayor calling the Council to order. The Mayor or his designee shall then lead those present in the Pledge of Allegiance before introducing the invocation speaker, who will offer the invocation.

ROLL CALL: The City Clerk shall call the roll of the members, and the names of those present shall be entered in the minutes.

EMPLOYEE RECOGNITION: The Mayor shall use this time to present employment awards to those City employees or to present recognition awards for specific acts regarding public service, if any.

PROCLAMATION: A proclamation of the Mayor and Council declaring April "Autism Awareness Month."

PROCLAMATION: A proclamation of the Mayor and Council declaring April "Fair Housing Month."

PROCLAMATION: A proclamation of the Mayor and Council declaring May 5-11, 2019 "Municipal Clerks Weeks."

PROCLAMATION: A proclamation of the Mayor and Council declaring May 2, 2019 "National Day of Prayer."

PROCLAMATION: A proclamation of the Mayor and Council declaring April 21, 2019 "Power Talk 21® Day."

PUBLIC HEARING: The Mayor and Council will receive comments and questions from the public regarding the proposed City of Benson The 2019 Use Tax Amendment to the Tax Code to adopt a local Use Tax by deselecting Model Option #15 and adopting Local Option #JJ; providing for severability; and designating an effective date of July 1, 2019

PUBLIC HEARING: The Mayor and Council will receive comments and questions from the public regarding a proposed rezoning. The proposed rezoning is for San Pedro Real Estate, L.L.C. and the City of Benson and is multiple parcels surrounding and inclusive of the San Pedro Golf Course, exclusive of the City of Benson Wastewater Treatment Plant. Parcel numbers are: 123-07-007A, 123-07-007B, 123-07-007C, 123-26-001F, 123-26-002A, 123-48-003A, 123-48-004R, 123-48-004S, 123-48-004T, 123-07-024D, 123-07-024E, 123-07-024F, 123-07-024G, 123-07-024H, 123-07-025; rezoning from a zoning district of single family residential (R-1-43) to multi-family residential (R-2)

CITY MANAGER REPORT: The City Manager will announce meetings and events taking place regarding matters involving or related to the City of Benson.

NEW BUSINESS:

1. Discussion and possible action on the Consent Agenda: ***
   - 1a. Minutes of the March 28, 2019 Special Meeting *
   - 1b. Resolution 9-2019 of the Mayor and Council of the City of Benson, Arizona, directing National Bank of Arizona to open an account restricted to depositing event tickets sales funds and subsequently transferring those funds post-event into the City of Benson general checking account *
   - 1c. Invoices processed for the period from March 15, 2019 through March 28, 2019 *
   - 1d. Invoices processed for the period from March 29, 2019 through April 10, 2019 *

2. Discussion and possible action regarding Resolution 10-2019 of the Mayor and Council of the City of Benson, Arizona, approving a Schedule for Fees relating to Library Services – **Kelli Jeter, Library Branch Manager** *

3. Presentation of the Certified Audit Report for the City of Benson for the fiscal year ended June 30, 2018 – **Seth Judd, Finance Director** *

4. Discussion and possible action regarding Ordinance 596 of the Mayor and Council of the City of Benson, Arizona approving a request to rezone assessor's parcel numbers 123-07-007A, 123-07-007B, 123-07-007C, 123-26-001F, 123-26-002A, 123-48-003A, 123-48-004R, 123-48-004S, 123-48-004T, 123-07-024D, 123-07-024E, 123-07-024F, 123-07-024G, 123-07-024H, 123-07-025 from a zoning district of single family residential (R-1-43) to multi-family residential (R-2) – **Bradley J. Hamilton, P.E. Director of Public Works/City Engineer ***

5. Discussion and possible action regarding Resolution 11-2019 of the Mayor and Council of the City of Benson, Arizona, declaring as a public record that certain document filed with the City Clerk and entitled "The 2019 Use Tax Amendment to the Tax Code of the City of Benson – **Seth Judd, Finance Director ***

6. Discussion and possible action regarding Ordinance 597 of the Mayor and Council of the City of Benson, Arizona, amending the City Tax Code to adopt a local Use Tax by deselecting Model Option #15 and adopting Local Option #JJ; providing for severability; and designating an effective date of July 1, 2019 – **Seth Judd, Finance Director ***

7. Discussion and possible action regarding Resolution 12-2019 of the Mayor and Council of the City of Benson, Arizona, declaring the "City of Benson, Arizona 2019 Water and Sewer Financial Planning Study" dated April, 2019, a Public Document and stating the date, time, and location for a public hearing on a proposed water and wastewater rate increase – **Seth Judd, Finance Director** *

8. Discussion during and/or after presentation by City Staff of City Finances, with emphasis on February 28, 2019 financial results, current year budget process, and the City's financial position at February 28, 2019 – **Seth Judd, Finance Director ***

CALL TO THE PUBLIC: Communications and comments from the citizens regarding the City of Benson or other matters properly addressed to the City Council shall be heard by the Council. Such remarks shall be addressed to the Council as a whole and shall be limited to five (5) minutes unless this time is adjusted in the discretion of the Mayor or Council. ******

DEPARTMENT REPORTS: Written Department Reports will be provided to Councilmembers as part of the Council packet monthly, discussion and direction to Staff, if any, may ensue.

ADJOURNMENT

POSTED this 18th day of April, 2019

Material related to the City Council meeting is available for public review the day before and the day of the meeting, during office hours, at the City Clerk's Office located at 120 W. 6th Street, Benson, Arizona, 520-586-2245 x 2011.

All facilities are handicapped accessible. If you have a special accessibility need, please contact Vicki L. Vivian, City Clerk, at (520) 586-2245 or TDD: (520) 586-3624, no later than eight (8) hours before the scheduled meeting time.

Any invocation that may be offered before the start of regular Council business shall be the voluntary offering of a private citizen, for the benefit of the Council and the citizens present. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Council, and the Council does not endorse the religious beliefs or views of this, or any other speaker.

Executive Sessions – Upon a vote of the majority of the City Council, the council may enter into Executive Sessions pursuant to Arizona Revised Statues §38-431.03 (A)(3) to obtain legal advice on matters listed on the Agenda.

* Denotes an Exhibit in addition to the Council Communication

** Call to the Public

Arizona Revised Statutes §38-431.01(H) provides that "A public body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions to allow individuals to address the public body on any issue within the jurisdiction of the public body. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action." As such, a Call to the Public, if on the agenda, is provided as a courtesy.

In order to speak during the Call to the Public, please complete the Call to the Public form requesting to do so.

*** Consent Agenda

The Consent Agenda will be the first item under New Business and shall list separately distinct items requiring action by the City Council that are generally routine items not requiring Council discussion. A single motion will approve all items on the Consent Agenda, including any resolutions or ordinances, or claims/invoices that are of a routine nature. A Councilmember may remove any issue from the Consent Agenda, and that issue will be discussed and voted upon separately, immediately following the Consent Agenda under its proper regular category of New Business.

NOTICE TO PARENTS: Parents and legal guardians have the right (with certain exceptions) to consent before the City of Benson makes a video or voice recording of a minor child. A.R.S. §1-602(A)(9). Regular and Special Meetings of the Mayor and Council for the City of Benson are recorded, and that recording is usually posted on the City's website. If you permit your child to participate in a Regular or Special Meeting of the Mayor and Council for the City of Benson, a recording will be made. If your child is seated in the audience your child may be recorded, but you may request that your child be seated in a designated area to avoid recording. Please submit your request to the City Clerk.

PROCLAMATION

Autism Awareness Month

WHEREAS, Autism is a developmental disability also known as a neurological disorder which affects the functioning of the brain, and also inhibits a person's ability to communicate and develop social relationships; and

WHEREAS, it is often accompanied by behavioral challenges and typically appears during the first three years of life and ranges in severity from a handicap that limits an otherwise typical life to a devastating disability requiring institutional care; and

WHEREAS, with a diagnosis of autism, no two children are alike; approximately 25-30 percent may develop a seizure pattern from mild to severe at some period during their life. Autism isn't a disease, it's a symptom. Benson Unified School District currently has 26 students enrolled with an Autism diagnosis; and

WHEREAS, all individuals with autism should be included as valuable members of our community, provided with opportunities and support to live, work and play as independently as possible; and

WHEREAS, April is observed nationally as Autism Awareness Month and April 2nd has been declared World Autism Day;

NOW THEREFORE, I, Toney D. King, Sr., Mayor of the City of Benson, do hereby proclaim April to be

"Autism Awareness Month"

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the City of Benson, Arizona on the 22nd day of April.

TONEY D. KING, SR., Mayor

ATTEST:

VICKI L. VIVIAN, CMC, City Clerk

PROCLAMATION

WHEREAS, The Civil Rights Act of 1968 (The Fair Housing Act) and the Fair Housing Amendments Act of 1988 ensure full and fair access to housing opportunity; and

WHEREAS, shelter is a basic human need and when shelter is denied, the quality of human life is greatly diminished; and

WHEREAS, people must not be denied equal access to and enjoyment of housing because of race, color, national origin, religion, sex, disability or familial status; and

WHEREAS, the City of Benson recognizes and values the efforts of those who seek to reduce barriers to full and fair housing opportunity; and

WHEREAS, April is designated nationally as Fair Housing Month;

NOW, THEREFORE, I, Toney D. King, Sr., Mayor of the City of Benson, Arizona, do hereby proclaim the month of April as

FAIR HOUSING MONTH

in the City of Benson and encourage all citizens to work for equal housing opportunity in our own community.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the City of Benson, Arizona on this 22nd day of April, 2019.

TONEY D. KING, SR., Mayor

ATTEST:

VICKI L. VIVIAN, CMC, City Clerk

PROCLAMATION

50th Anniversary of Municipal Clerks Week

WHEREAS, The Office of the Municipal Clerk, a time honored and vital part of local government exists throughout the world, and

WHEREAS, The Office of the Municipal Clerk is the oldest among public servants, and

WHEREAS, The Office of the Municipal Clerk provides the professional link between the citizens, the local governing bodies and agencies of government at other levels, and

WHEREAS, Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all.

WHEREAS, The Municipal Clerk serves as the information center on functions of local government and community.

WHEREAS, Municipal Clerks continually strive to improve the administration of the affairs of the Office of the Municipal Clerk through participation in education programs, seminars, workshops and the annual meetings of their state, province, county and international professional organizations.

WHEREAS, It is most appropriate that we recognize the accomplishments of the Office of the Municipal Clerk.

NOW, THEREFORE, I, TONEY D. KING, SR., Mayor of the City of Benson, Arizona, do recognize the week of May 5-11, 2019, as Municipal Clerks Week, and further extend appreciation to our Municipal Clerk and to all Municipal Clerks for the vital services they perform and their exemplary dedication to the communities they represent.

Dated this 22nd day of April, 2019

TONEY D. KING, SR., Mayor

ATTEST:

VICKI L. VIVIAN, CMC, City Clerk
City of Benson

PROCLAMATION

WHEREAS, The National Day of Prayer was created in 1952 by a joint resolution of Congress and is designated as the first Thursday of May each year; and

WHEREAS, The President of the United States has signed a Proclamation naming May 2, 2019 as the National Day of Prayer; and

WHEREAS, The Theme for 2019 is, LOVE ONE ANOTHER - JUST AS I HAVE LOVED YOU, based upon John 13:34. Love can change America. "From the church house to the state house and all the way to the White house we need to learn to love one another".

NOW, THEREFORE, I, Toney D. King, Sr., Mayor of the City of Benson, Arizona, do hereby proclaim May 2, 2019 and hence forth every year on the first Thursday of May to be cause for public gathering to stand together in prayer for America. Prayer brings people together.

Prayer builds bridges between opposing persons and even political parties. Prayer brings Unity.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the City of Benson, Arizona on this 22nd day of April, 2019.

TONEY D. KING, SR., Mayor

ATTEST:

VICKI L. VIVIAN, CMC, City Clerk

PROCLAMATION

WHEREAS the City of Benson recognizes the importance of parents talking with their children about alcohol in order to reduce the risks and dangers posed to children and communities; and

WHEREAS, high school students who use alcohol or other substances are five times more likely to drop out of school or believe good grades are not important; and

WHEREAS, 27 percent of middle school students try alcohol before graduating from 8th grade, significantly increasing the risk that they will develop alcohol problems later in life; and

WHEREAS, teen alcohol use kills 4,700 people each year, more than all other illegal drugs combined; and

WHEREAS, the majority of kids say their parents are their primary influence when it comes to decisions about drinking alcohol; and

WHEREAS, PowerTalk 21® day, started by Mothers Against Drunk Driving® (MADD) in 2011, is established on April 21, 2019, to encourage parents and caregivers to embrace their important role in influencing America's youth and their decisions about drinking alcohol; and

WHEREAS, to equip parents to talk with their teens about alcohol, MADD Arizona on April 21 will host Power of Parents® workshops to give parents the tools to effectively talk with their children about alcohol to protect them; and

WHEREAS, I urge all citizens to join in the local and national efforts to raise awareness of the importance of parents and children talking together about alcohol to reduce the risks and dangers posed to children and communities; and

NOW, THEREFORE, I Toney D. King, Sr., Mayor of the City of Benson, Arizona, do hereby proclaim Sunday, April 21st to be:

PowerTalk 21® Day

in the City of Benson.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the City of Benson, Arizona on this 22nd day of April, 2019.

TONEY D. KING, SR., Mayor

ATTEST:

VICKI L. VIVIAN, CMC, City Clerk

Meetings

Tuesday, May 7, 2019 – Planning and Zoning, 7:00 p.m., Community Center

Monday, May 13, 2019 – Council Meeting, 7:00 p.m., Community Center

Events

Saturday, May 18, 2019 – Benson Country Music Festival, at San Pedro Golf Course
Live Entertainment, Kids zone, Vendors, Food and Drinks
3:00 p.m. – 10:00 p.m.

Put on your boots and come out for some fun! We will have 4 live cover bands and a DJ who will keep the music and dancing going throughout the evening! There will be activities in the Kids Zone that include a trackless train, a 5-sports complex, a large obstacle challenge, a bungee run, a western shooting game and face painting. For those little more adventurous "kids of all ages", we'll have a mechanical bull ready and waiting! A variety of food and drink vendors will be there as well as vendors with interesting things to sell. This is going to be a really fun evening and we hope to see everyone there!

Tickets can be purchased on the City's website: www.cityofbenson.com or facebook.

City of Benson

MAY 2019

FOR MORE INFORMATION VISIT WWW.CITYOFBENSON.COM

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7 Planning & Zoning Meeting 7:00 p.m.	8	9	10	11
12	13 City Council Meeting 7:00 p.m.	14	15	16	17	18 Historic Preservation Commission 9:00 a.m. Benson Country Music Festival - San Pedro Golf Course 3pm-10pm
19	20 Special Council Meeting 7:00 p.m.	21	22	23	24 **City Pool Opens**	25 Movie in the Park Featuring Incredibles 2 6:30 p.m.
26	27 Memorial Day - City Offices Closed Forget-me-Not Pool Party 11 a.m. - 5 p.m. Free Admission Sponsored by: VFW Auxiliary	28 City Council Meeting 7:00 pm.	29	30	31	

City of Benson
City Council Communication

Regular Meeting **April 22, 2019**

To: Mayor and Council Consent Agenda Item # 1a

From: Vicki Vivian, CMC, City Manager/City Clerk

Subject:

Minutes of the March 28, 2019 Special Meeting

Discussion:

Attached are the minutes of the March 28, 2019 Special Meeting.

Staff Recommendation:

Council pleasure

THE SPECIAL MEETING
OF THE MAYOR AND CITY COUNCIL OF BENSON, ARIZONA
HELD MARCH 28, 2019 AT 6:00 P.M.
AT THE BENSON COMMUNITY CENTER, 705 W. UNION STREET, BENSON, ARIZONA

CALL TO ORDER:

Mayor King called the meeting to order at 6:00 p.m. with the Pledge of Allegiance.

ROLL CALL:

Present were: Mayor Toney D. King, Sr., Vice Mayor Joe Konrad, Councilmembers Pat Boyle, Larry Dempster, Lupe Diaz, Barbara Nunn and Nick Maldonado.

EXECUTIVE SESSION: Pursuant to A.R.S. §38-431.03(3), discussion and consultation for legal advice with the City's attorneys about the San Pedro Golf Course.

Vice Mayor Konrad moved to enter into an executive session with the Mayor and Council, the City Manager, the City Attorney and the Deputy City Clerk, at 6:01 p.m. Seconded by Councilmember Diaz. Motion passed 7-0.

Council reconvened at 6:48 p.m.

NEW BUSINESS:

1. **Discussion and possible action regarding Resolution 8-2019 of the Mayor and Council of the City of Benson, Arizona, that authorizes a reduction in force at and reorganization of its San Pedro Golf Course**

City Manager Vicki Vivian stated Section 1.22 of the City of Benson Human Resources Administrative Policy authorizes reduction in force. Ms. Vivian stated she is recommending a reduction in force and reorganization of the San Pedro Golf Course operations. Those recommendations are all detailed in Resolution 8-2019.

Ms. Vivian stated while this matter is entirely at the discretion of the Mayor and Council, she is recommending approval of Resolution 8-2019. Ms. Vivian stated the City is looking at a reorganization of the operations purely for the financial conditions of the golf course and is recommending the elimination of the Director of Golf Operations position effective April 1st. Ms. Vivian stated she is also recommending the elimination of 4 positions on the food and beverage side, 3 from the waitstaff and 1 from the dishwasher/prep cook positions; these changes to be effective April 1st. Ms. Vivian again stated putting practices and procedures into place to reduce the losses at the golf course is purely a financial decision and to make the golf course as sustainable as it can be. Ms. Vivian stated she supports the golf course and considers it an amenity that draws winter visitors, but the City cannot afford a $350,000 loss per year. Ms. Vivian stated that this resolution is an effort to reduce the losses. Ms. Vivian stated that with the reorganization the day-to-day golf operations will be manned by the golf shop manager, who will take care of the deposits, reports, greeting golfers, and making sure carts are available for the golfers, adding he will report to the administration office directly to the City Manager. Ms. Vivian then stated the food and beverage side will remain at the golf course but will be a separate division, adding the food and beverage manager will also report to the administrative office directly to the City Manager. Ms. Vivian then stated the maintenance of the course itself and golf carts will be moved and report to the Public Works Department under Public Works Director Brad Hamilton.

Councilmember Boyle stated the one thing that constantly comes up when he meets someone is the golf course and the losses the City is taking on it. Councilmember Boyle stated it is almost impossible to quantify how much the City has lost and how much has been made, but one thing that can be done is to minimize the losses, so the people of Benson won't say that they don't even golf, yet they are paying for this out of their taxes and

with funding coming from the general fund. Councilmember Boyle stated this is something that really needs to be done.

Mayor King stated the losses have been tremendous; $1.4 million since 2011 and the loss is hard to explain to constituents. Mayor King stated he truly believes what is being done is in the right direction. Mayor King stated there will be lot of positive things from this, but it's always a hard choice either to continue as is or shut it down. Mayor King stated be believes in the golf course, he has fought for the golf course for many years and he feels this is the right direction to take.

Vice Mayor Konrad stated the City is stuck, adding we can't lose $350,000 a year and we can't close the golf course, but doing nothing is not an answer; the Council can't do that, but they have to do something, and this is something they can do at the present time.

Mayor King stated he would like to thank Ms. Vivian for all she has done including all the research she has done; then stated it is time for the Council to decide.

Councilmember Boyle moved to approve Resolution 8-2019. Seconded by Vice Mayor Konrad. Motion passed 6-1 with Councilmember Dempster voting nay.

ADJOURNMENT:

Vice Mayor Konrad moved to adjourn at 6:55 p.m. Seconded by Councilmember Boyle. Motion passed 7-0.

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Toney D. King, Sr., Mayor

ATTEST:

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Vicki L. Vivian, CMC, City Clerk

City of Benson
City Council Communication

Regular Meeting **April 22, 2019**

To: Mayor and Council Consent Agenda Item # 1b

From: Seth Judd, Finance Director

Subject:

Resolution 9-2019 of the Mayor and Council of the City of Benson, Arizona, directing National Bank of Arizona to open an account restricted to depositing event tickets sales funds and subsequently transferring those funds post-event into the City of Benson general checking account

Discussion:

This resolution is being brought before Council to give Staff permission to open a separate checking account for City events, such as the upcoming music festival. The sales from the event tickets and sales on the day of the event will be electronically deposited to this separate account. Once the event is over, the money would then be transferred to the City's General Checking account. Staff is requesting this to maintain the security of the City's General Checking account.

The signature authority will be the existing authority approved by Council via Resolution 5-2019.

Staff Recommendation:

Approval of Resolution 9-2019

RESOLUTION 9-2019

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, DIRECTING NATIONAL BANK OF ARIZONA TO OPEN AN ACCOUNT RESTRICTED TO DEPOSITING EVENT TICKET SALE FUNDS AND EVENT REVENUE, SUBSEQUENTLY TRANSFERRING THOSE FUNDS POST-EVENT INTO THE CITY OF BENSON GENERAL CHECKING ACCOUNT

WHEREAS, the City of Benson has accounts at National Bank of Arizona; and,

WHEREAS the City of Benson wants to open another account at that Bank that is restricted to depositing event ticket sale funds and event revenue, and subsequently transferring those funds post-event into the City of Benson General Checking Account ; and,

WHEREAS, National Bank of Arizona has indicated that it needs a Resolution from the Mayor and Council for the City Benson in order to open the restricted account described above.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA as follows:

Section 1: That the City Manager for the City of Benson, Arizona is authorized personally or through her designees to take necessary steps for the National Bank of Arizona to open an account there that is restricted to depositing event ticket sale funds and event revenue, and subsequently transferring those funds post-event into the City of Benson General Checking Account.

Section 2: That the above described restricted account is subject to the resolution, currently in effect and in the possession of National Bank of Arizona, about signatures that shall be honored for electronic fund transfers and check deposits.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 22nd day of April, 2019.

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TONEY D. KING, SR., Mayor

ATTEST:

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VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:

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MESCH CLARK ROTHSCHILD
By Gary J. Cohen
City's Attorney

City of Benson
City Council Communication

Regular Meeting **April 22, 2019**

To: Mayor and Council Consent Agenda Item # 1c

From: Seth Judd, Finance Director

Subject:

Invoices processed for the period from March 15, 2019 through March 28, 2019

Discussion:

Brown & Associates	On Call Services	8,834.35
Cochise County Treasurer	Monthly Transfer Expense	17,763.48
Cochise Stone LLC	Red Infield Mix	3,289.10
ESG Corp	Monthly Charges & Funding	5,705.00
Graybar Electric Company, Inc	Electric Park Project	8,821.14
Mesch, Clark & Rothschild	Attorney Fees	6,047.70
RDJ Specilties, Inc	Marketing Items Fire	3,390.61

Attached is a list of large and/or unusual invoices processed by the Finance Department during the period from March 15, 2019 through March 28, 2019. The total of the invoices is $53,851.38.

Staff Recommendation:

Approval of invoices processed for the period from March 15, 2019 through March 28, 2019

Report Criteria:
Report type: GL detail
Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount	
03/19	03/15/2019	720	6756	SOUTHERN ARIZONA DISTRIBUTING	6756	SOUTHERN ARIZONA DISTRIBUTING	258.85	M
03/19	03/15/2019	720	6756	SOUTHERN ARIZONA DISTRIBUTING	6756	SOUTHERN ARIZONA DISTRIBUTING	45.60	M
03/19	03/15/2019	720	6756	SOUTHERN ARIZONA DISTRIBUTING	6756	SOUTHERN ARIZONA DISTRIBUTING	1,049.00	M
03/19	03/22/2019	721	6756	SOUTHERN ARIZONA DISTRIBUTING	6756	SOUTHERN ARIZONA DISTRIBUTING	284.50	M
03/19	03/22/2019	721	6756	SOUTHERN ARIZONA DISTRIBUTING	6756	SOUTHERN ARIZONA DISTRIBUTING	151.20	M
03/19	03/15/2019	5294	3651	ETS CORPORATION	3651	ETS CORPORATION	804.26	M
03/19	03/15/2019	5294	3651	ETS CORPORATION	3651	ETS CORPORATION	628.45	M
03/19	03/15/2019	5295	1136	AMERICAN EXPRESS	1136	AMERICAN EXPRESS	17.53	M
03/19	03/22/2019	5296	3728	FINTECH.NET	3728	FINTECH.NET	21.10	M
03/19	03/22/2019	5297	7856	XPRESS BILL PAY	7856	XPRESS BILL PAY	163.70	M
03/19	03/22/2019	5297	7856	XPRESS BILL PAY	7856	XPRESS BILL PAY	163.70	M
03/19	03/22/2019	5297	7856	XPRESS BILL PAY	7856	XPRESS BILL PAY	163.70	M
03/19	03/22/2019	5297	7856	XPRESS BILL PAY	7856	XPRESS BILL PAY	163.70	M
03/19	03/22/2019	5297	7856	XPRESS BILL PAY	7856	XPRESS BILL PAY	163.70	M
03/19	03/15/2019	53645	1216	AMERIPRIDE SERVICES INC	1216	AMERIPRIDE SERVICES INC	59.28	
03/19	03/15/2019	53645	1216	AMERIPRIDE SERVICES INC	1216	AMERIPRIDE SERVICES INC	59.28	
03/19	03/15/2019	53645	1216	AMERIPRIDE SERVICES INC	1216	AMERIPRIDE SERVICES INC	59.28	
03/19	03/15/2019	53646	1231	ANGELO J FRATTAROLE	1231	ANGELO J FRATTAROLE	265.75	
03/19	03/15/2019	53647	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	123.25	
03/19	03/15/2019	53647	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	238.00	
03/19	03/15/2019	53647	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	63.75	
03/19	03/15/2019	53647	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	114.00	
03/19	03/15/2019	53647	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	197.75	
03/19	03/15/2019	53647	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	59.00	
03/19	03/15/2019	53648	1964	BENSON BLOSSOM SHOP	1964	BENSON BLOSSOM SHOP	338.66	
03/19	03/15/2019	53648	1964	BENSON BLOSSOM SHOP	1964	BENSON BLOSSOM SHOP	80.75	
03/19	03/15/2019	53649	2289	BORDER STATES ELECTRIC SUPPLY	2289	BORDER STATES ELECTRIC SUPPLY	181.31	
03/19	03/15/2019	53650	2304	BROWN & ASSOCIATES	2304	BROWN & ASSOCIATES	7,830.00	
03/19	03/15/2019	53650	2304	BROWN & ASSOCIATES	2304	BROWN & ASSOCIATES	270.00	
03/19	03/15/2019	53650	2304	BROWN & ASSOCIATES	2304	BROWN & ASSOCIATES	280.00	
03/19	03/15/2019	53650	2304	BROWN & ASSOCIATES	2304	BROWN & ASSOCIATES	454.35	
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	29.83	
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	40.86	
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	31.56	
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	31.56	
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	5.96	

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	80.75
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	5.96
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	31.08
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	52.72
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	5.96
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	13.28
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	116.24
03/19	03/15/2019	53651	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	31.56
03/19	03/15/2019	53652	2781	CLEAR VIEW GLASS AND TINT	2781	CLEAR VIEW GLASS AND TINT	379.36
03/19	03/15/2019	53653	2870	COCHISE COUNTY TREASURER	2870	COCHISE COUNTY TREASURER	17,742.08
03/19	03/15/2019	53653	2870	COCHISE COUNTY TREASURER	2870	COCHISE COUNTY TREASURER	5.00
03/19	03/15/2019	53653	2870	COCHISE COUNTY TREASURER	2870	COCHISE COUNTY TREASURER	16.40
03/19	03/15/2019	53654	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	194.00
03/19	03/15/2019	53654	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	214.00
03/19	03/15/2019	53654	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	2.99
03/19	03/15/2019	53654	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	533.83
03/19	03/15/2019	53654	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	56.27-
03/19	03/15/2019	53654	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	114.00
03/19	03/15/2019	53654	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	2.99
03/19	03/15/2019	53654	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	89.31
03/19	03/15/2019	53655	3195	DAKOTA THOMPSON	3195	DAKOTA THOMPSON	127.00
03/19	03/15/2019	53656	3215	DANIEL NAEGLE	3215	DANIEL NAEGLE	127.00
03/19	03/15/2019	53657	3610	EMPIRE SOUTHWEST, LLC	3610	EMPIRE SOUTHWEST, LLC	54.35
03/19	03/15/2019	53658	3648	ESG CORP	3648	ESG CORP	2,033.45
03/19	03/15/2019	53658	3648	ESG CORP	3648	ESG CORP	265.60
03/19	03/15/2019	53658	3648	ESG CORP	3648	ESG CORP	469.20
03/19	03/15/2019	53658	3648	ESG CORP	3648	ESG CORP	131.75
03/19	03/15/2019	53658	3648	ESG CORP	3648	ESG CORP	2,805.00
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	220.40
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	454.54
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	20.33
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	20.33
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	20.33
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	20.33
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	20.33
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	14.84
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	14.84
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	14.85
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	14.85
03/19	03/15/2019	53659	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	14.85

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount
03/19	03/15/2019	53660	4040	GOLDEN WEST INDUSTRIAL SUPPLY	4040	GOLDEN WEST INDUSTRIAL SUPPLY	151.71
03/19	03/15/2019	53661	4100	GRANITE CONSTRUCTION CO	4100	GRANITE CONSTRUCTION CO	1,215.23
03/19	03/15/2019	53662	4101	GRAYBAR ELECTRIC COMPANY, INC.	4101	GRAYBAR ELECTRIC COMPANY, INC.	1,037.84
03/19	03/15/2019	53662	4101	GRAYBAR ELECTRIC COMPANY, INC.	4101	GRAYBAR ELECTRIC COMPANY, INC.	1,381.54
03/19	03/15/2019	53662	4101	GRAYBAR ELECTRIC COMPANY, INC.	4101	GRAYBAR ELECTRIC COMPANY, INC.	1,812.95
03/19	03/15/2019	53662	4101	GRAYBAR ELECTRIC COMPANY, INC.	4101	GRAYBAR ELECTRIC COMPANY, INC.	913.72
03/19	03/15/2019	53662	4101	GRAYBAR ELECTRIC COMPANY, INC.	4101	GRAYBAR ELECTRIC COMPANY, INC.	2,822.45
03/19	03/15/2019	53662	4101	GRAYBAR ELECTRIC COMPANY, INC.	4101	GRAYBAR ELECTRIC COMPANY, INC.	382.24
03/19	03/15/2019	53662	4101	GRAYBAR ELECTRIC COMPANY, INC.	4101	GRAYBAR ELECTRIC COMPANY, INC.	470.40
03/19	03/15/2019	53663	4310	HOTELFUNDING	4310	HOTELFUNDING NOW	3,000.00
03/19	03/15/2019	53664	4907	LEGEND TECHNICAL SERVICES	4907	LEGEND TECHNICAL SERVICES	1,287.60
03/19	03/15/2019	53665	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	777.99
03/19	03/15/2019	53665	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	428.45
03/19	03/15/2019	53665	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	301.98
03/19	03/15/2019	53666	5268	MESCH, CLARK & ROTHSCHILD PC	5268	MESCH, CLARK & ROTHSCHILD PC	6,047.70
03/19	03/15/2019	53667	3151	OCCUPATIONAL HEALTH CENTERS	3151	OCCUPATIONAL HEALTH CENTERS	61.50
03/19	03/15/2019	53667	3151	OCCUPATIONAL HEALTH CENTERS	3151	OCCUPATIONAL HEALTH CENTERS	61.50
03/19	03/15/2019	53667	3151	OCCUPATIONAL HEALTH CENTERS	3151	OCCUPATIONAL HEALTH CENTERS	61.50
03/19	03/15/2019	53667	3151	OCCUPATIONAL HEALTH CENTERS	3151	OCCUPATIONAL HEALTH CENTERS	61.50
03/19	03/15/2019	53668	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	81.66
03/19	03/15/2019	53668	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	71.64
03/19	03/15/2019	53668	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	277.80
03/19	03/15/2019	53668	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	77.61
03/19	03/15/2019	53668	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	103.46
03/19	03/15/2019	53669	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	213.92
03/19	03/15/2019	53669	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	10.95
03/19	03/15/2019	53669	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	219.68
03/19	03/15/2019	53669	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	7.49
03/19	03/15/2019	53669	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	126.84
03/19	03/15/2019	53669	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	59.89
03/19	03/15/2019	53669	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	59.88
03/19	03/15/2019	53669	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	59.88
03/19	03/15/2019	53669	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	184.99
03/19	03/15/2019	53669	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	27.39
03/19	03/15/2019	53669	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	13.60
03/19	03/15/2019	53670	5978	POSTAL PROS SOUTHWEST INC	5978	POSTAL PROS SOUTHWEST INC	384.20
03/19	03/15/2019	53670	5978	POSTAL PROS SOUTHWEST INC	5978	POSTAL PROS SOUTHWEST INC	384.19
03/19	03/15/2019	53670	5978	POSTAL PROS SOUTHWEST INC	5978	POSTAL PROS SOUTHWEST INC	384.19
03/19	03/15/2019	53670	5978	POSTAL PROS SOUTHWEST INC	5978	POSTAL PROS SOUTHWEST INC	384.19
03/19	03/15/2019	53671	6052	PSOMAS	6052	PSOMAS	2,091.50

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount
03/19	03/15/2019	53672	7731	PURCELL WESTERN STATES TIRE	7731	PURCELL WESTERN STATES TIRE	1,101.85-
03/19	03/15/2019	53672	7731	PURCELL WESTERN STATES TIRE	7731	PURCELL WESTERN STATES TIRE	451.08
03/19	03/15/2019	53672	7731	PURCELL WESTERN STATES TIRE	7731	PURCELL WESTERN STATES TIRE	451.07
03/19	03/15/2019	53672	7731	PURCELL WESTERN STATES TIRE	7731	PURCELL WESTERN STATES TIRE	451.07
03/19	03/15/2019	53672	7731	PURCELL WESTERN STATES TIRE	7731	PURCELL WESTERN STATES TIRE	451.07
03/19	03/15/2019	53673	6106	RDJ SPECIALTIES, INC.	6106	RDJ SPECIALTIES, INC.	1,633.00
03/19	03/15/2019	53673	6106	RDJ SPECIALTIES, INC.	6106	RDJ SPECIALTIES, INC.	1,221.87
03/19	03/15/2019	53673	6106	RDJ SPECIALTIES, INC.	6106	RDJ SPECIALTIES, INC.	535.74
03/19	03/15/2019	53674	6180	RECORDED BOOKS, LLC	6180	RECORDED BOOKS, LLC	39.99
03/19	03/15/2019	53674	6180	RECORDED BOOKS, LLC	6180	RECORDED BOOKS, LLC	161.98
03/19	03/15/2019	53675	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	108.68
03/19	03/15/2019	53675	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	45.28
03/19	03/15/2019	53675	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	119.02
03/19	03/15/2019	53675	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	121.61
03/19	03/15/2019	53675	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	45.28
03/19	03/15/2019	53675	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	212.18
03/19	03/15/2019	53675	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	359.67
03/19	03/15/2019	53676	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	73.60
03/19	03/15/2019	53676	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	73.59
03/19	03/15/2019	53676	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	73.59
03/19	03/15/2019	53676	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	25.80
03/19	03/15/2019	53676	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	10.15
03/19	03/15/2019	53676	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	10.15
03/19	03/15/2019	53676	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	10.15
03/19	03/15/2019	53676	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	21.91
03/19	03/15/2019	53676	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	104.04
03/19	03/15/2019	53677	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	45.44
03/19	03/15/2019	53677	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	27.41
03/19	03/15/2019	53677	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	60.29
03/19	03/15/2019	53677	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	43.50
03/19	03/15/2019	53678	7040	TEXAS CANYON ROCK & SAND, INC.	7040	TEXAS CANYON ROCK & SAND, INC.	355.13
03/19	03/15/2019	53678	7040	TEXAS CANYON ROCK & SAND, INC.	7040	TEXAS CANYON ROCK & SAND, INC.	235.63
03/19	03/15/2019	53678	7040	TEXAS CANYON ROCK & SAND, INC.	7040	TEXAS CANYON ROCK & SAND, INC.	235.63
03/19	03/15/2019	53679	7969	THE TORO COMPANY - NSN	7969	THE TORO COMPANY - NSN	208.00
03/19	03/15/2019	53680	7279	TRANSWORLD NETWORK CORP	7279	TRANSWORLD NETWORK CORP	54.93
03/19	03/15/2019	53680	7279	TRANSWORLD NETWORK CORP	7279	TRANSWORLD NETWORK CORP	68.43
03/19	03/15/2019	53681	7402	US FOODS	7402	US FOODS	30.65-
03/19	03/15/2019	53681	7402	US FOODS	7402	US FOODS	412.70
03/19	03/15/2019	53681	7402	US FOODS	7402	US FOODS	199.69
03/19	03/15/2019	53682	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	42.43

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount
03/19	03/15/2019	53682	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	131.02
03/19	03/15/2019	53682	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	54.00
03/19	03/15/2019	53682	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	129.88
03/19	03/15/2019	53682	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	49.81
03/19	03/15/2019	53682	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	197.02
03/19	03/15/2019	53682	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	217.10
03/19	03/15/2019	53682	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	80.07
03/19	03/15/2019	53683	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	5.34
03/19	03/15/2019	53683	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	5.33
03/19	03/15/2019	53683	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	5.33
03/19	03/15/2019	53683	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	6.16
03/19	03/15/2019	53683	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	6.16
03/19	03/15/2019	53683	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	3.83
03/19	03/15/2019	53684	12316	WALTER J PULLIAM-SASSE	12316	WALTER J PULLIAM-SASSE	4.85
03/19	03/15/2019	53684	12316	WALTER J PULLIAM-SASSE	12316	WALTER J PULLIAM-SASSE	3.55
03/19	03/15/2019	53684	12316	WALTER J PULLIAM-SASSE	12316	WALTER J PULLIAM-SASSE	3.41
03/19	03/22/2019	53685	1023	A1 PORT A POTS	1023	A1 PORT A POTS	522.75
03/19	03/22/2019	53686	1095	AIRGAS USA, LLC	1095	AIRGAS USA, LLC	242.52
03/19	03/22/2019	53687	1966	BENSON ANIMAL HOSPITAL	1966	BENSON ANIMAL HOSPITAL	290.17
03/19	03/22/2019	53687	1966	BENSON ANIMAL HOSPITAL	1966	BENSON ANIMAL HOSPITAL	40.92
03/19	03/22/2019	53687	1966	BENSON ANIMAL HOSPITAL	1966	BENSON ANIMAL HOSPITAL	163.67
03/19	03/22/2019	53687	1966	BENSON ANIMAL HOSPITAL	1966	BENSON ANIMAL HOSPITAL	85.00
03/19	03/22/2019	53688	2592	CENTRAL ALARM INC	2592	CENTRAL ALARM INC	67.00
03/19	03/22/2019	53688	2592	CENTRAL ALARM INC	2592	CENTRAL ALARM INC	28.00
03/19	03/22/2019	53689	2599	CENTURYLINK	2599	CENTURYLINK	50.41
03/19	03/22/2019	53690	2630	CG CREATIONS EMBROIDERY	2630	CG CREATIONS EMBROIDERY	188.88
03/19	03/22/2019	53691	2924	COCHISE STONE LLC	2924	COCHISE STONE LLC	3,289.10
03/19	03/22/2019	53692	3090	CORE & MAIN LP	3090	CORE & MAIN LP	2,063.87
03/19	03/22/2019	53692	3090	CORE & MAIN LP	3090	CORE & MAIN LP	345.19
03/19	03/22/2019	53692	3090	CORE & MAIN LP	3090	CORE & MAIN LP	2,656.66
03/19	03/22/2019	53692	3090	CORE & MAIN LP	3090	CORE & MAIN LP	2,327.57-
03/19	03/22/2019	53693	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	114.00
03/19	03/22/2019	53693	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	114.00
03/19	03/22/2019	53693	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	31.46
03/19	03/22/2019	53694	3596	ELITE SALES & SERVICE	3596	ELITE SALES & SERVICE	16.83
03/19	03/22/2019	53694	3596	ELITE SALES & SERVICE	3596	ELITE SALES & SERVICE	23.97
03/19	03/22/2019	53695	4085	GRAINGER	4085	GRAINGER	16.40
03/19	03/22/2019	53696	4130	GURSTEL LAW FIRM P.C.	4130	GURSTEL LAW FIRM P.C.	220.48
03/19	03/22/2019	53697	4310	HOTELFUNDING NOW	4310	HOTELFUNDING NOW	63.50
03/19	03/22/2019	53698	4907	LEGEND TECHNICAL SERVICES	4907	LEGEND TECHNICAL SERVICES	16.00

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount
03/19	03/22/2019	53698	4907	LEGEND TECHNICAL SERVICES	4907	LEGEND TECHNICAL SERVICES	128.00
03/19	03/22/2019	53698	4907	LEGEND TECHNICAL SERVICES	4907	LEGEND TECHNICAL SERVICES	32.00
03/19	03/22/2019	53699	5028	LYNX COFFEE ROASTERS	5028	LYNX COFFEE ROASTERS	80.00
03/19	03/22/2019	53700	5950	PITNEY BOWES GLOBAL FINANCIAL	5950	PITNEY BOWES GLOBAL FINANCIAL	403.87
03/19	03/22/2019	53701	6119	R&R PRODUCTS INC	6119	R&R PRODUCTS INC	227.14
03/19	03/22/2019	53701	6119	R&R PRODUCTS INC	6119	R&R PRODUCTS INC	143.24
03/19	03/22/2019	53701	6119	R&R PRODUCTS INC	6119	R&R PRODUCTS INC	171.72
03/19	03/22/2019	53702	2791	SUPPORT PAYMENT CLEARINGHOUSE	2791	SUPPORT PAYMENT CLEARINGHOUSE	174.87
03/19	03/22/2019	53702	2791	SUPPORT PAYMENT CLEARINGHOUSE	2791	SUPPORT PAYMENT CLEARINGHOUSE	136.68
03/19	03/22/2019	53703	7770	WILLDAN FINANCIAL SERVICES	7770	WILLDAN FINANCIAL SERVICES	152.61
03/19	03/22/2019	53703	7770	WILLDAN FINANCIAL SERVICES	7770	WILLDAN FINANCIAL SERVICES	152.62
Grand Totals:							87,532.43

Report Criteria:
Report type: GL detail
Check.Type = {<>} "Adjustment"

Report Criteria:
Invoices with totals above $0.00 included.
Only paid invoices included.

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
GENERAL FUND							
10-22265 GARNISHMENTS PAYABLE							
GENERAL FUND	GURSTEL LAW FIRM P.C.	GURSTEL LAW FIRM P.C.	4130	031519	03/22/2019	GARNISHMENT	220.48
GENERAL FUND	SUPPORT PAYMENT CLEARIN	SUPPORT PAYMENT CLEARINGHOUSE	2791	B-031519	03/22/2019	#0001716217-00	174.87
GENERAL FUND	SUPPORT PAYMENT CLEARIN	SUPPORT PAYMENT CLEARINGHOUSE	2791	L-031519	03/22/2019	#000508942900	136.68
Total 10-22265 GARNISHMENTS PAYABLE:							532.03
10-41-230 EMPLOYEE INSURANCE							
GENERAL FUND	ESG CORP	ESG CORP	3648	38817	03/11/2019	COBRA ADMINISTRATION	131.75
Total 10-41-230 EMPLOYEE INSURANCE:							131.75
10-41-300 PROFESSIONAL SERVICES							
GENERAL FUND	HOTELFUNDING NOW	HOTELFUNDING NOW	4310	030819	03/08/2019	CONSULTANT TO EVALUATE OPERA	3,000.00
GENERAL FUND	HOTELFUNDING NOW	HOTELFUNDING NOW	4310	031719	03/17/2019	EXPENSES FROM CONSULTING - GRI	63.50
Total 10-41-300 PROFESSIONAL SERVICES:							3,063.50
10-41-310 PROFESSIONAL SERVICES - HR							
GENERAL FUND	BENSON BLOSSOM SHOP	BENSON BLOSSOM SHOP	1964	1000007922	03/10/2019	FUNERAL PLANT - ADMIN	80.75
GENERAL FUND	OCCUPATIONAL HEALTH CENT	OCCUPATIONAL HEALTH CENTERS	3151	159608673	02/20/2019	NEW EMPLOYEE DRUG TESTING - G	61.50
GENERAL FUND	OCCUPATIONAL HEALTH CENT	OCCUPATIONAL HEALTH CENTERS	3151	159615910	03/06/2019	NEW EMPLOYEE DRUG TESTING - FI	61.50
GENERAL FUND	OCCUPATIONAL HEALTH CENT	OCCUPATIONAL HEALTH CENTERS	3151	159615910	03/06/2019	POST ACCIDENT - GAS	61.50
Total 10-41-310 PROFESSIONAL SERVICES - HR:							265.25
10-41-410 UTILITIES							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	030219A	03/02/2019	MONTHLY INTERNET SERVICES	214.00
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	030219A	03/02/2019	CABLE	2.99
Total 10-41-410 UTILITIES:							216.99
10-41-415 TELEPHONE							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	030219A	03/02/2019	TELEPHONE	533.83
GENERAL FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	06232109	02/25/2019	LONG DISTANCE SERVICE	3.83

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-41-415 TELEPHONE:							537.66
10-41-430 REPAIRS & MAINTENANCE							
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032081F	02/28/2019	CHARGE FOR COPIES	217.10
Total 10-41-430 REPAIRS & MAINTENANCE:							217.10
10-41-440 RENTALS							
GENERAL FUND	PITNEY BOWES GLOBAL FINAN	PITNEY BOWES GLOBAL FINANCIAL	5950	3102953133	02/27/2019	POSTAGE MACHINE LEASE 12/30/18-3	403.87
Total 10-41-440 RENTALS:							403.87
10-41-540 PUBLIC NOTICES, ADVERTISING							
GENERAL FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	022819A	02/28/2019	DIRECTORY/HEALTH GUIDE AD	212.18
Total 10-41-540 PUBLIC NOTICES, ADVERTISING:							212.18
10-41-542 ADVERTISING - HR							
GENERAL FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	022819A	02/28/2019	HR - LIFEGUARDS	121.61
Total 10-41-542 ADVERTISING - HR:							121.61
10-42-640 OPERATING SUPPLIES							
GENERAL FUND	CG CREATIONS EMBROIDERY	CG CREATIONS EMBROIDERY	2630	031519	03/15/2019	COUNCIL SHIRTS	188.88
GENERAL FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	022819A	02/28/2019	COUNCIL VACANCY	119.02
GENERAL FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009846	02/28/2019	NAME PLATE - COUNCIL	45.44
GENERAL FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009885	02/28/2019	BUSINESS CARDS - COUNCIL	27.41
Total 10-42-640 OPERATING SUPPLIES:							380.75
10-43-300 PROFESSIONAL SERVICES							
GENERAL FUND	BROWN & ASSOCIATES	BROWN & ASSOCIATES	2304	32765	02/28/2019	BUILDING INSPECTIONS FEBRUARY	7,830.00
GENERAL FUND	BROWN & ASSOCIATES	BROWN & ASSOCIATES	2304	32831	02/12/2019	3RD PLAN REVIEW BUHS 18-012	270.00
GENERAL FUND	BROWN & ASSOCIATES	BROWN & ASSOCIATES	2304	32859	02/21/2019	1ST PLAN REVIEW - BUHS 19-002	280.00
GENERAL FUND	BROWN & ASSOCIATES	BROWN & ASSOCIATES	2304	32860	02/21/2019	PLAN REVIEW - GSS - COB#2019004	454.35
Total 10-43-300 PROFESSIONAL SERVICES:							8,834.35

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-43-540 PUBLIC NOTICES, ADVERTISING							
GENERAL FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	022819	02/28/2019	#499968 - CITIZENS REVIEW - BUILDI	108.68
Total 10-43-540 PUBLIC NOTICES, ADVERTISING:							108.68
10-45-410 UTILITIES							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	030219	03/02/2019	MONTHLY INTERNET SERVICES	194.00
GENERAL FUND	TRANSWORLD NETWORK COR	TRANSWORLD NETWORK CORP	7279	14562096-027	03/10/2019	INTERNET SVC - ANIMAL CONTROL	68.43
Total 10-45-410 UTILITIES:							262.43
10-45-415 TELECOMMUNICATIONS							
GENERAL FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	06232109	02/25/2019	LONG DISTANCE SERVICE	6.16
Total 10-45-415 TELECOMMUNICATIONS:							6.16
10-45-430 BLDG & EQUIP REPAIRS & MAINT							
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032081C	02/28/2019	CHARGE FOR COPIES	129.88
Total 10-45-430 BLDG & EQUIP REPAIRS & MAINT:							129.88
10-45-593 ANIMAL CONTROL MEDICAL							
GENERAL FUND	COCHISE COUNTY TREASURE	COCHISE COUNTY TREASURER	2870	26964	02/28/2019	DOMESTIC ANIMALS	16.40
Total 10-45-593 ANIMAL CONTROL MEDICAL:							16.40
10-45-594 ANIMAL MEDICAL FROM DONATIONS							
GENERAL FUND	BENSON ANIMAL HOSPITAL	BENSON ANIMAL HOSPITAL	1966	147468	02/19/2019	MEDICAL TESTING - FELINE	290.17
GENERAL FUND	BENSON ANIMAL HOSPITAL	BENSON ANIMAL HOSPITAL	1966	147526	02/19/2019	FELINE SPAY/RABIES	40.92
GENERAL FUND	BENSON ANIMAL HOSPITAL	BENSON ANIMAL HOSPITAL	1966	147538	02/20/2019	CANINE SPAY, MEDS, NAIL TRIM, CA	163.67
GENERAL FUND	BENSON ANIMAL HOSPITAL	BENSON ANIMAL HOSPITAL	1966	147731	03/06/2019	CANINE SPAY	85.00
Total 10-45-594 ANIMAL MEDICAL FROM DONATIONS:							579.76
10-45-640 OPERATING SUPPLIES							
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	280230158001	02/27/2019	OFFICE SUPPIES - POLICE DEPT	103.46
Total 10-45-640 OPERATING SUPPLIES:							103.46

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-45-670 VEHICLE REPAIRS & MAINT							
GENERAL FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	022819	02/28/2019	PARTS	13.60
Total 10-45-670 VEHICLE REPAIRS & MAINT:							13.60
10-46-415 TELEPHONE							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	030719	03/07/2019	CREDIT	56.27-
GENERAL FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	06232109	02/25/2019	LONG DISTANCE SERVICE	6.16
Total 10-46-415 TELEPHONE:							50.11-
10-46-596 COMMUNITY SERVICE PROJECTS							
GENERAL FUND	RDJ SPECIALTIES, INC.	RDJ SPECIALTIES, INC.	6106	109384	02/08/2019	MAGNET CALENDARS SQUARE - FIR	1,633.00
GENERAL FUND	RDJ SPECIALTIES, INC.	RDJ SPECIALTIES, INC.	6106	109507	02/19/2019	PENCIL/RULERS	1,221.87
GENERAL FUND	RDJ SPECIALTIES, INC.	RDJ SPECIALTIES, INC.	6106	109658	03/05/2019	MAGNET BULLETIN	535.74
Total 10-46-596 COMMUNITY SERVICE PROJECTS:							3,390.61
10-46-640 OPERATING SUPPLIES							
GENERAL FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009889	02/28/2019	ENGRAVED YELLOW ACCOUNABILIT	60.29
Total 10-46-640 OPERATING SUPPLIES:							60.29
10-49-430 REPAIRS & MAINTENANCE							
GENERAL FUND	CLEAR VIEW GLASS AND TINT	CLEAR VIEW GLASS AND TINT	2781	WO A0041641	02/25/2019	REPLACE WINDOW - LIBRARY	379.36
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032081E	02/28/2019	CHARGE FOR COPIES	197.02
Total 10-49-430 REPAIRS & MAINTENANCE:							576.38
10-49-540 PUBLIC NOTICES, ADVERTISING							
GENERAL FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	022819A	02/28/2019	LIBRARY AD	45.28
Total 10-49-540 PUBLIC NOTICES, ADVERTISING:							45.28
10-49-696 BOOKS							
GENERAL FUND	RECORDED BOOKS, LLC	RECORDED BOOKS, LLC	6180	76188039	03/04/2019	BOOK ON CD	39.99
GENERAL FUND	RECORDED BOOKS, LLC	RECORDED BOOKS, LLC	6180	76190000	02/28/2019	BOOKS ON CD	161.98
Total 10-49-696 BOOKS:							201.97

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-50-300 PROFESSIONAL SERVICES							
GENERAL FUND	A1 PORT A POTS	A1 PORT A POTS	1023	763	03/12/2019	PORT-A-POTS - PARKS 1/18/19-4/14/1	522.75
Total 10-50-300 PROFESSIONAL SERVICES:							522.75
10-50-305 CONTRACT LABOR - DOC							
GENERAL FUND	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35118201902	02/15/2019	DOC LABOR - 1/26/19-2/8/19	63.75
GENERAL FUND	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35118201902	03/04/2019	DOC LABOR - 2/9/19-2/22/19	59.00
Total 10-50-305 CONTRACT LABOR - DOC:							122.75
10-50-415 TELEPHONE							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	031419	03/14/2019	MONTHLY INTERNET SERVICES - PA	114.00
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	031419	03/14/2019	MONTHLY TELEPHONE - PARKS	31.46
Total 10-50-415 TELEPHONE:							145.46
10-50-430 REPAIRS & MAINTENANCE							
GENERAL FUND	COCHISE STONE LLC	COCHISE STONE LLC	2924	84663	03/08/2019	RED INFIELD MIX	3,289.10
Total 10-50-430 REPAIRS & MAINTENANCE:							3,289.10
10-50-640 OTHER OPERATING SUPPLIES							
GENERAL FUND	GRAYBAR ELECTRIC COMPAN	GRAYBAR ELECTRIC COMPANY, INC.	4101	9308951655	03/06/2019	PARTS - PARKS	382.24
GENERAL FUND	GRAYBAR ELECTRIC COMPAN	GRAYBAR ELECTRIC COMPANY, INC.	4101	9308951656	03/06/2019	PARTS - PARKS	470.40
Total 10-50-640 OTHER OPERATING SUPPLIES:							852.64
10-50-660 VEHICLE FUEL & OIL							
GENERAL FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	OIL	20.33
Total 10-50-660 VEHICLE FUEL & OIL:							20.33
10-50-670 VEHICLE REPAIRS & MAINT							
GENERAL FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	PARTS	14.85
GENERAL FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	022819	02/28/2019	PARTS	184.99
Total 10-50-670 VEHICLE REPAIRS & MAINT:							199.84

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-56-300 PROFESSIONAL SERVICES							
GENERAL FUND	ESG CORP	ESG CORP	3648	38817	03/11/2019	BENEFIT ADVOCATE ADMIN	2,033.45
GENERAL FUND	ESG CORP	ESG CORP	3648	38817	03/11/2019	MONTHLY FSA ADMINSTRATION	265.60
GENERAL FUND	ESG CORP	ESG CORP	3648	38817	03/11/2019	MONTHLY HRA ADMINISTRATION	469.20
GENERAL FUND	ESG CORP	ESG CORP	3648	38817	03/11/2019	1094/1095 - FULFILLMENT & IRS ELEC	2,805.00
Total 10-56-300 PROFESSIONAL SERVICES:							5,573.25
10-56-350 BANK CHARGES							
GENERAL FUND	XPRESS BILL PAY	XPRESS BILL PAY	7856	38558	03/01/2019	MONTHLY BILLING FOR ONLINE PAY	163.70
Total 10-56-350 BANK CHARGES:							163.70
10-56-430 REPAIRS & MAINTENANCE							
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032081D	02/28/2019	CHARGE FOR COPIES	49.81
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032081G	02/28/2019	CHARGE FOR COPIES	80.07
Total 10-56-430 REPAIRS & MAINTENANCE:							129.88
10-56-640 OTHER OPERATING SUPPLIES							
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	275483078001	02/18/2019	OFFICE SUPPIES - FINANCE	81.66
Total 10-56-640 OTHER OPERATING SUPPLIES:							81.66
10-57-412 UTILITIES - COMM CENTER							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	030819	03/08/2019	MONTHLY INTERNET SERVICES	114.00
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	030819	03/08/2019	CABLE	2.99
Total 10-57-412 UTILITIES - COMM CENTER:							116.99
10-57-417 TELEPHONE - COMM CENTER							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	030819	03/08/2019	TELEPHONE	89.31
Total 10-57-417 TELEPHONE - COMM CENTER:							89.31
10-57-640 OPERATING SUPPLIES							
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	276593270001	02/20/2019	OFFICE SUPPIES - REC	277.80
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	276609443001	02/20/2019	OFFICE SUPPIES - REC	77.61

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-57-640 OPERATING SUPPLIES:							355.41
10-58-520 CITY PROMOTIONS							
GENERAL FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009893	02/28/2019	TRAIN FOR LIFE BANNER	43.50
Total 10-58-520 CITY PROMOTIONS:							43.50
10-60-410 UTILITIES							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	031319	03/13/2019	MONTHLY INTERNET SERVICES - VISI	114.00
Total 10-60-410 UTILITIES:							114.00
10-60-430 REPAIRS & MAINTENANCE							
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032081B	02/28/2019	CHARGE FOR COPIES	54.00
Total 10-60-430 REPAIRS & MAINTENANCE:							54.00
10-61-300 PROFESSIONAL SERVICES							
GENERAL FUND	MESCH, CLARK & ROTHSCHILD	MESCH, CLARK & ROTHSCHILD PC	5268	221852	02/18/2019	MONTHLY LEGAL FEES 1/19	6,047.70
Total 10-61-300 PROFESSIONAL SERVICES:							6,047.70
10-64-300 PROFESSIONAL & TECHNICAL SERV							
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032081	02/28/2019	CHARGE FOR COPIES	42.43
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032081A	02/28/2019	CHARGE FOR COPIES	131.02
Total 10-64-300 PROFESSIONAL & TECHNICAL SERV:							173.45
10-64-540 PUBLIC NOTICES, ADVERTISING							
GENERAL FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	022819A	02/28/2019	#499069 - CITY ADS	45.28
Total 10-64-540 PUBLIC NOTICES, ADVERTISING:							45.28
10-65-300 PROFESSIONAL SERVICES							
GENERAL FUND	PSOMAS	PSOMAS	6052	149302	02/26/2019	12/28/18-1/31/19 RADINE RIDGE PAVI	2,091.50
Total 10-65-300 PROFESSIONAL SERVICES:							2,091.50

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total GENERAL FUND:							40,594.33
TRANSIT FUND							
14-40-300 PROFESSIONAL SERVICES							
TRANSIT FUND	OCCUPATIONAL HEALTH CENT	OCCUPATIONAL HEALTH CENTERS	3151	159608673	02/20/2019	NEW EMPLOYEE DRUG TESTING -TR	61.50
Total 14-40-300 PROFESSIONAL SERVICES:							61.50
14-40-640 OPPERATING SUPPLIES							
TRANSIT FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	275528833001	02/18/2019	OFFICE SUPPIES - TRANSIT	71.64
Total 14-40-640 OPPERATING SUPPLIES:							71.64
14-40-675 VEHICLE PREVENTIV MAINTENANCE							
TRANSIT FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	PARTS #0695	220.40
TRANSIT FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	022819	02/28/2019	PARTS	10.95
Total 14-40-675 VEHICLE PREVENTIV MAINTENANCE:							231.35
Total TRANSIT FUND:							364.49
CAPITAL PROJECTS FUND							
15-40-119 GOLF COURSE IMPROVEMENTS							
CAPITAL PROJECTS FUN	GRAINGER	GRAINGER	4085	9105145818	03/05/2019	WEATHER STRIP - GC IMPROVEMEN	16.40
Total 15-40-119 GOLF COURSE IMPROVEMENTS:							16.40
Total CAPITAL PROJECTS FUND:							16.40
STREET FUND							
20-40-300 PROFESSIONAL SERVICES							
STREET FUND	COCHISE COUNTY TREASURE	COCHISE COUNTY TREASURER	2870	26964	02/28/2019	YARD WASTE	5.00
Total 20-40-300 PROFESSIONAL SERVICES:							5.00
20-40-305 CONTRACT LABOR - DOC							
STREET FUND	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35118201902	02/15/2019	DOC LABOR - 1/26/19-2/8/19	123.25
STREET FUND	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35118201902	03/04/2019	DOC LABOR - 2/9/19-2/22/19	114.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 20-40-305 CONTRACT LABOR - DOC:							237.25
20-40-415 TELEPHONE							
STREET FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	06232109	02/25/2019	LONG DISTANCE SERVICE	5.33
Total 20-40-415 TELEPHONE:							5.33
20-40-435 REPAIRS & MAINTENANCE-STREETS							
STREET FUND	GRANITE CONSTRUCTION CO	GRANITE CONSTRUCTION CO	4100	1537476	02/05/2019	11.12 TONS 3/8" COLD MIX	1,215.23
STREET FUND	TEXAS CANYON ROCK & SAND	TEXAS CANYON ROCK & SAND, INC.	7040	024941A	02/28/2019	55.52 TONS AB	235.63
Total 20-40-435 REPAIRS & MAINTENANCE-STREETS:							1,450.86
20-40-640 MATERIALS & SUPPLIES							
STREET FUND	ELITE SALES & SERVICE	ELITE SALES & SERVICE	3596	215746	03/05/2019	SPARK PLUG FOR EQUIPMENT - STR	16.83
STREET FUND	ELITE SALES & SERVICE	ELITE SALES & SERVICE	3596	215836	03/11/2019	SPOOL INSERT - STREETS	23.97
STREET FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	022819	02/28/2019	BLOW GUN	21.91
Total 20-40-640 MATERIALS & SUPPLIES:							62.71
20-40-660 VEHICLE FUEL & OIL							
STREET FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	OIL	20.33
Total 20-40-660 VEHICLE FUEL & OIL:							20.33
20-40-670 VEHICLE MAINTENANCE & REPAIRS							
STREET FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	PARTS	14.85
STREET FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	022819	02/28/2019	PARTS	7.49
STREET FUND	PURCELL WESTERN STATES TI	PURCELL WESTERN STATES TIRE	7731	6134078	02/28/2019	#2700 - TIRES	451.08
STREET FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	022819	02/28/2019	SHOP GREASE	10.15
Total 20-40-670 VEHICLE MAINTENANCE & REPAIRS:							483.57
Total STREET FUND:							2,265.05
GRANTS FUND							
46-41-799 SCORE BOARD PARK							
GRANTS FUND	EMPIRE SOUTHWEST, LLC	EMPIRE SOUTHWEST, LLC	3610	EMRA0020479	03/06/2019	EQUIPMENT RENTAL - SCOREBOARD	54.35

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 46-41-799 SCORE BOARD PARK:							54.35
46-80-100 CDBG PARKS							
GRANTS FUND	CORE & MAIN LP	CORE & MAIN LP	3090	K156502	02/20/2019	PARTS - CDBG WATER SERVICE	345.19
GRANTS FUND	GRAYBAR ELECTRIC COMPAN	GRAYBAR ELECTRIC COMPANY, INC.	4101	9308719984	02/20/2019	CDBG - PARTS	1,037.84
GRANTS FUND	GRAYBAR ELECTRIC COMPAN	GRAYBAR ELECTRIC COMPANY, INC.	4101	9308719985	02/20/2019	CDBG - PARTS	1,381.54
GRANTS FUND	GRAYBAR ELECTRIC COMPAN	GRAYBAR ELECTRIC COMPANY, INC.	4101	9308719986	02/20/2019	CDBG - PARTS	1,812.95
GRANTS FUND	GRAYBAR ELECTRIC COMPAN	GRAYBAR ELECTRIC COMPANY, INC.	4101	9308859758	02/28/2019	CDBG - PARTS	913.72
GRANTS FUND	GRAYBAR ELECTRIC COMPAN	GRAYBAR ELECTRIC COMPANY, INC.	4101	9308859759	02/28/2019	CDBG - PARTS	2,822.45
GRANTS FUND	TEXAS CANYON ROCK & SAND	TEXAS CANYON ROCK & SAND, INC.	7040	024941	02/28/2019	41.84 TON AB CDBG	355.13
Total 46-80-100 CDBG PARKS:							8,668.82
Total GRANTS FUND:							8,723.17
GAS FUND							
50-40-351 BANK CHARGES							
GAS FUND	XPRESS BILL PAY	XPRESS BILL PAY	7856	38558	03/01/2019	MONTHLY BILLING FOR ONLINE PAY	163.70
Total 50-40-351 BANK CHARGES:							163.70
50-40-415 TELEPHONE							
GAS FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	06232109	02/25/2019	LONG DISTANCE SERVICE	5.34
Total 50-40-415 TELEPHONE:							5.34
50-40-440 RENTALS							
GAS FUND	AIRGAS USA, LLC	AIRGAS USA, LLC	1095	9960415443	02/28/2019	CYLINDER RENTAL - GAS	242.52
Total 50-40-440 RENTALS:							242.52
50-40-620 PRINTING & POSTAGE							
GAS FUND	POSTAL PROS SOUTHWEST IN	POSTAL PROS SOUTHWEST INC	5978	5958	02/28/2019	UTILITY BILLS	384.20
Total 50-40-620 PRINTING & POSTAGE:							384.20
50-40-640 OPERATING SUPPLIES							
GAS FUND	BORDER STATES ELECTRIC S	BORDER STATES ELECTRIC SUPPLY	2289	917166387	02/19/2019	COUPLING CAPS - GAS	181.31

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 50-40-640 OPERATING SUPPLIES:							181.31
50-40-660 VEHICLE FUEL & OIL							
GAS FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	OIL	20.33
Total 50-40-660 VEHICLE FUEL & OIL:							20.33
50-40-670 VEHICLE REPAIRS & MAINT							
GAS FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	PARTS	14.84
GAS FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	022819	02/28/2019	PARTS	59.89
GAS FUND	PURCELL WESTERN STATES TI	PURCELL WESTERN STATES TIRE	7731	6134078	02/28/2019	#2700 - TIRES	451.07
GAS FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	022819	02/28/2019	TIRES	73.60
GAS FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	022819	02/28/2019	SHOP GREASE	10.15
Total 50-40-670 VEHICLE REPAIRS & MAINT:							609.55
Total GAS FUND:							1,606.95
WATER FUND							
51-12500 ACCOUNTS RECEIVABLE							
WATER FUND	WALTER J PULLIAM-SASSE	WALTER J PULLIAM-SASSE	12316	030819	03/08/2019	REFUND CREDIT BALANCE	4.85
Total 51-12500 ACCOUNTS RECEIVABLE:							4.85
51-40-300 PROFESSIONAL SERVICES							
WATER FUND	WILLDAN FINANCIAL SERVICE	WILLDAN FINANCIAL SERVICES	7770	010-40810	03/14/2019	FINANCIAL PLANNING STUDY COB W	152.61
Total 51-40-300 PROFESSIONAL SERVICES:							152.61
51-40-301 CHEMICAL ANALYSIS							
WATER FUND	LEGEND TECHNICAL SERVICE	LEGEND TECHNICAL SERVICES	4907	1903215	03/06/2019	TESING - WATER	16.00
WATER FUND	LEGEND TECHNICAL SERVICE	LEGEND TECHNICAL SERVICES	4907	1903219	03/06/2019	TESING - WATER	128.00
WATER FUND	LEGEND TECHNICAL SERVICE	LEGEND TECHNICAL SERVICES	4907	1903221	03/06/2019	TESING - WATER	32.00
Total 51-40-301 CHEMICAL ANALYSIS:							176.00
51-40-350 BANK CHARGES							
WATER FUND	XPRESS BILL PAY	XPRESS BILL PAY	7856	38558	03/01/2019	MONTHLY BILLING FOR ONLINE PAY	163.70

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 51-40-350 BANK CHARGES:							163.70
51-40-415 TELEPHONE							
WATER FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	06232109	02/25/2019	LONG DISTANCE SERVICE	5.33
Total 51-40-415 TELEPHONE:							5.33
51-40-430 REPAIRS & MAINTENANCE							
WATER FUND	TEXAS CANYON ROCK & SAND	TEXAS CANYON ROCK & SAND, INC.	7040	024941A	02/28/2019	55.52 TONS AB	235.63
Total 51-40-430 REPAIRS & MAINTENANCE:							235.63
51-40-620 PRINTING & POSTAGE							
WATER FUND	POSTAL PROS SOUTHWEST IN	POSTAL PROS SOUTHWEST INC	5978	5958	02/28/2019	UTILITY BILLS	384.19
Total 51-40-620 PRINTING & POSTAGE:							384.19
51-40-640 OTHER OPERATING COSTS							
WATER FUND	CORE & MAIN LP	CORE & MAIN LP	3090	K084982	02/15/2019	SUPPLIES - WATER DEPT	2,063.87
WATER FUND	CORE & MAIN LP	CORE & MAIN LP	3090	K191954	02/27/2019	WATER LIDS	2,656.66
WATER FUND	CORE & MAIN LP	CORE & MAIN LP	3090	K203389	02/28/2019	CREDIT RETURNED WATER PARTS	2,327.57-
WATER FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	022819	02/28/2019	GLOVES	27.39
Total 51-40-640 OTHER OPERATING COSTS:							2,420.35
51-40-660 FUEL & OIL							
WATER FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	OIL	20.33
Total 51-40-660 FUEL & OIL:							20.33
51-40-670 VEHICLE REPAIRS & MAINT							
WATER FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	PARTS	14.84
WATER FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	022819	02/28/2019	PARTS	126.84
WATER FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	022819	02/28/2019	PARTS	59.88
WATER FUND	PURCELL WESTERN STATES TI	PURCELL WESTERN STATES TIRE	7731	6134078	02/28/2019	#2700 - TIRES	451.07
WATER FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	022819	02/28/2019	TIRES	73.59
WATER FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	022819	02/28/2019	SHOP GREASE	10.15

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 51-40-670 VEHICLE REPAIRS & MAINT:							736.37
Total WATER FUND:							4,299.36
WASTEWATER FUND							
52-12500 ACCOUNTS RECEIVABLE							
WASTEWATER FUND	WALTER J PULLIAM-SASSE	WALTER J PULLIAM-SASSE	12316	030819	03/08/2019	REFUND CREDIT BALANCE	3.55
Total 52-12500 ACCOUNTS RECEIVABLE:							3.55
52-40-300 PROFESSIONAL SERVICES							
WASTEWATER FUND	WILLDAN FINANCIAL SERVICE	WILLDAN FINANCIAL SERVICES	7770	010-40810	03/14/2019	FINANCIAL PLANNING STUDY COB W	152.62
Total 52-40-300 PROFESSIONAL SERVICES:							152.62
52-40-301 CHEMICAL ANALYSES							
WASTEWATER FUND	LEGEND TECHNICAL SERVICE	LEGEND TECHNICAL SERVICES	4907	1903168	02/28/2019	TESTING - FEB 2019 - WW	1,287.60
Total 52-40-301 CHEMICAL ANALYSES:							1,287.60
52-40-340 EDUCATION & TRAINING							
WASTEWATER FUND	DAKOTA THOMPSON	DAKOTA THOMPSON	3195	011719	01/17/2019	PER DIEM RWAA CERT CLASS - 3/19-	127.00
WASTEWATER FUND	DANIEL NAEGLE	DANIEL NAEGLE	3215	011719	01/17/2019	PER DIEM RWAA CERT CLASS - 3/19-	127.00
Total 52-40-340 EDUCATION & TRAINING:							254.00
52-40-350 BANK CHARGES							
WASTEWATER FUND	XPRESS BILL PAY	XPRESS BILL PAY	7856	38558	03/01/2019	MONTHLY BILLING FOR ONLINE PAY	163.70
Total 52-40-350 BANK CHARGES:							163.70
52-40-410 UTILITIES							
WASTEWATER FUND	TRANSWORLD NETWORK COR	TRANSWORLD NETWORK CORP	7279	14558928-024	03/06/2019	INTERNET SVC - PERK PLANT	54.93
Total 52-40-410 UTILITIES:							54.93
52-40-620 PRINTING & POSTAGE							
WASTEWATER FUND	POSTAL PROS SOUTHWEST IN	POSTAL PROS SOUTHWEST INC	5978	5958	02/28/2019	UTILITY BILLS	384.19

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 52-40-620 PRINTING & POSTAGE:							384.19
52-40-660 FUEL & OIL							
WASTEWATER FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	OIL	20.33
Total 52-40-660 FUEL & OIL:							20.33
52-40-670 VEHICLE REPAIRS & MAINT							
WASTEWATER FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	PARTS	454.54
WASTEWATER FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	030119	03/01/2019	PARTS	14.85
WASTEWATER FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	022819	02/28/2019	PARTS	219.68
WASTEWATER FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	022819	02/28/2019	PARTS	59.88
WASTEWATER FUND	PURCELL WESTERN STATES TI	PURCELL WESTERN STATES TIRE	7731	6133894	02/25/2019	CREDIT - WWTP	1,101.85-
WASTEWATER FUND	PURCELL WESTERN STATES TI	PURCELL WESTERN STATES TIRE	7731	6134078	02/28/2019	#2700- TIRES	451.07
WASTEWATER FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	022819	02/28/2019	TIRES	73.59
WASTEWATER FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	022819	02/28/2019	BALL MOUNT AND TRAILER HITCH	25.80
WASTEWATER FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	022819	02/28/2019	TIRE	104.04
Total 52-40-670 VEHICLE REPAIRS & MAINT:							301.60
Total WASTEWATER FUND:							2,622.52
SANITATION FUND							
53-12500 ACCOUNTS RECEIVABLE							
SANITATION FUND	WALTER J PULLIAM-SASSE	WALTER J PULLIAM-SASSE	12316	030819	03/08/2019	REFUND CREDIT BALANCE	3.41
Total 53-12500 ACCOUNTS RECEIVABLE:							3.41
53-40-350 BANK CHARGES							
SANITATION FUND	XPRESS BILL PAY	XPRESS BILL PAY	7856	38558	03/01/2019	MONTHLY BILLING FOR ONLINE PAY	163.70
Total 53-40-350 BANK CHARGES:							163.70
53-40-620 POSTAGE & PRINTING							
SANITATION FUND	POSTAL PROS SOUTHWEST IN	POSTAL PROS SOUTHWEST INC	5978	5958	02/28/2019	UTILITY BILLS	384.19
Total 53-40-620 POSTAGE & PRINTING:							384.19

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
53-40-665 COUNTY SOLID WASTE							
SANITATION FUND	COCHISE COUNTY TREASURE	COCHISE COUNTY TREASURER	2870	26964	02/28/2019	TRANSFER STATION EXPENSES	17,742.08
Total 53-40-665 COUNTY SOLID WASTE:							17,742.08
Total SANITATION FUND:							18,293.38
SAN PEDRO GOLF COURSE							
55-40-300 PROFESSIONAL SERVICES							
SAN PEDRO GOLF COUR	CENTRAL ALARM INC	CENTRAL ALARM INC	2592	1054666	03/01/2019	ALARM SERVICE - 3/19 - GC CLUB HO	67.00
Total 55-40-300 PROFESSIONAL SERVICES:							67.00
55-40-350 BANK CHARGES							
SAN PEDRO GOLF COUR	AMERICAN EXPRESS	AMERICAN EXPRESS	1136	3/19	03/12/2019	CREDIT CARD CHARGES	17.53
SAN PEDRO GOLF COUR	ETS CORPORATION	ETS CORPORATION	3651	2/19A	02/28/2019	CREDIT CARD CHARGES	628.45
Total 55-40-350 BANK CHARGES:							645.98
55-40-670 REPAIRS & MAINT- GOLF CARTS							
SAN PEDRO GOLF COUR	GOLDEN WEST INDUSTRIAL S	GOLDEN WEST INDUSTRIAL SUPPLY	4040	2095395	01/29/2019	SUPPLIES - GOLF COURSE CARTS	151.71
Total 55-40-670 REPAIRS & MAINT- GOLF CARTS:							151.71
55-50-300 PROFESSIONAL SERVICES							
SAN PEDRO GOLF COUR	CENTRAL ALARM INC	CENTRAL ALARM INC	2592	1054667	03/01/2019	ALARM SERVICE 3/19 - GC MAINT	28.00
SAN PEDRO GOLF COUR	THE TORO COMPANY - NSN	THE TORO COMPANY - NSN	7969	030119	03/01/2019	SOFTWARE SUPPORT - 3/19	208.00
Total 55-50-300 PROFESSIONAL SERVICES:							236.00
55-50-305 CONTRACT LABOR- DOC							
SAN PEDRO GOLF COUR	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35118201902	02/15/2019	DOC LABOR - 1/26/19-2/8/19	238.00
SAN PEDRO GOLF COUR	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35118201902	03/04/2019	DOC LABOR - 2/9/19-2/22/19	197.75
Total 55-50-305 CONTRACT LABOR- DOC:							435.75
55-50-415 TELEPHONE							
SAN PEDRO GOLF COUR	CENTURYLINK	CENTURYLINK	2599	031019	03/10/2019	MONTHLY SERVICE - GC MAINT	50.41

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 55-50-415 TELEPHONE:							50.41
55-50-470 UNIFORMS							
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056298	02/28/2019	UNIFORMS	29.83
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056298	02/28/2019	UNIFORMS	31.56
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056299	02/28/2019	UNIFORMS	31.56
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056300	02/28/2019	UNIFORMS	5.96
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056300	02/28/2019	UNIFORMS	5.96
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056301	02/28/2019	UNIFORMS	31.56
Total 55-50-470 UNIFORMS:							136.43
55-50-600 GOLF COURSE SUPPLIES							
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056301	02/28/2019	SHOP TOWELS	13.28
Total 55-50-600 GOLF COURSE SUPPLIES:							13.28
55-50-670 REPAIRS & MAINT- EQUIPMENT							
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056299	02/28/2019	UNIFORMS	5.96
SAN PEDRO GOLF COUR	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	022819	02/28/2019	PARTS	213.92
SAN PEDRO GOLF COUR	R&R PRODUCTS INC	R&R PRODUCTS INC	6119	CD2316011	03/05/2019	AGITATOR ASSY - GC MAINT	227.14
SAN PEDRO GOLF COUR	R&R PRODUCTS INC	R&R PRODUCTS INC	6119	CD2316024	03/05/2019	TIRES - GC MAINT	143.24
SAN PEDRO GOLF COUR	R&R PRODUCTS INC	R&R PRODUCTS INC	6119	CD2316762	03/07/2019	BEARING STAINLESS - GC MAINT	171.72
Total 55-50-670 REPAIRS & MAINT- EQUIPMENT:							761.98
55-60-300 PROFESSIONAL SERVICES							
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056298	02/28/2019	APRONS, TOWELS, MATS	40.86
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056299	02/28/2019	MATS, TOWELS, APRONS	80.75
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056300	02/28/2019	TOWELS, APRONS, MATS	31.08
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056300	02/28/2019	TOILET PAPER	52.72
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404056301	02/28/2019	MATS, CENTER PULL, TOWELS, APR	116.24
Total 55-60-300 PROFESSIONAL SERVICES:							321.65
55-60-310 FOOD COST							
SAN PEDRO GOLF COUR	LYNX COFFEE ROASTERS	LYNX COFFEE ROASTERS	5028	1048	03/02/2019	COFFEE - GRILLE	80.00
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	391994A	02/20/2019	FOOD	777.99
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	392667A	02/23/2019	FOOD	428.45

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	393301A	02/27/2019	FOOD	301.98
SAN PEDRO GOLF COUR	SOUTHERN ARIZONA DISTRIB	SOUTHERN ARIZONA DISTRIBUTING	6756	419843	03/08/2019	BLOODY MARY MIX	45.60
SAN PEDRO GOLF COUR	US FOODS	US FOODS	7402	5509669	02/25/2019	FOOD - GRILLE	412.70
Total 55-60-310 FOOD COST:							2,046.72
55-60-315 BEER COSTS							
SAN PEDRO GOLF COUR	SOUTHERN ARIZONA DISTRIB	SOUTHERN ARIZONA DISTRIBUTING	6756	418867	03/01/2019	BEER COSTS	258.85
SAN PEDRO GOLF COUR	SOUTHERN ARIZONA DISTRIB	SOUTHERN ARIZONA DISTRIBUTING	6756	419842	03/08/2019	BEER COSTS	1,049.00
SAN PEDRO GOLF COUR	SOUTHERN ARIZONA DISTRIB	SOUTHERN ARIZONA DISTRIBUTING	6756	420767	03/15/2019	BEER COSTS	284.50
Total 55-60-315 BEER COSTS:							1,592.35
55-60-320 LIQUOR COSTS							
SAN PEDRO GOLF COUR	SOUTHERN ARIZONA DISTRIB	SOUTHERN ARIZONA DISTRIBUTING	6756	420768	03/15/2019	LIQUOR	151.20
Total 55-60-320 LIQUOR COSTS:							151.20
55-60-350 BANK CHARGES							
SAN PEDRO GOLF COUR	ETS CORPORATION	ETS CORPORATION	3651	2/19	02/28/2019	CREDIT CARD CHARGES	804.26
SAN PEDRO GOLF COUR	FINTECH.NET	FINTECH.NET	3728	5218333	02/28/2019	MONTHLY FEE - GRILLE	21.10
Total 55-60-350 BANK CHARGES:							825.36
55-60-430 REPAIRS & MAINTENANCE							
SAN PEDRO GOLF COUR	ANGELO J FRATTAROLE	ANGELO J FRATTAROLE	1231	030719	03/07/2019	REPLACED MOTOR IN WALK IN COOL	265.75
Total 55-60-430 REPAIRS & MAINTENANCE:							265.75
55-60-440 RENTALS							
SAN PEDRO GOLF COUR	AMERIPRIDE SERVICES INC	AMERIPRIDE SERVICES INC	1216	1700858489	02/20/2019	LINENS	59.28
SAN PEDRO GOLF COUR	AMERIPRIDE SERVICES INC	AMERIPRIDE SERVICES INC	1216	1700862639	03/06/2019	LINENS	59.28
SAN PEDRO GOLF COUR	AMERIPRIDE SERVICES INC	AMERIPRIDE SERVICES INC	1216	1700864715	03/13/2019	LINENS	59.28
Total 55-60-440 RENTALS:							177.84
55-60-540 ADVERTISING							
SAN PEDRO GOLF COUR	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	022819B	02/28/2019	#499602 - GRILLE ADS/DIRECTORY	359.67

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 55-60-540 ADVERTISING:							359.67
55-60-600 SUPPLIES & EXPENSES							
SAN PEDRO GOLF COUR	BENSON BLOSSOM SHOP	BENSON BLOSSOM SHOP	1964	100000314	03/07/2019	GRILLE - SINGLE ROSE IN BUD VASE	338.66
Total 55-60-600 SUPPLIES & EXPENSES:							338.66
55-60-603 KITCHEN SUPPLIES							
SAN PEDRO GOLF COUR	US FOODS	US FOODS	7402	4492647A	12/31/2018	CREDIT - GRILL SUPPLIES	30.65-
Total 55-60-603 KITCHEN SUPPLIES:							30.65-
55-60-605 RESTAURANT SUPPLIES							
SAN PEDRO GOLF COUR	US FOODS	US FOODS	7402	5509670	02/25/2019	SUPPLIES - GRILLE	199.69
Total 55-60-605 RESTAURANT SUPPLIES:							199.69
Total SAN PEDRO GOLF COURSE:							8,746.78
Grand Totals:							87,532.43

Report Criteria:
Invoices with totals above $0.00 included.
Only paid invoices included.

City of Benson
City Council Communication

Regular Meeting **April 22, 2019**

To: Mayor and Council Consent Agenda Item # 1d

From: Seth Judd, Finance Director

Subject:

Invoices processed for the period from March 29, 2019 through April 10, 2019

Discussion:

AZ Department of Revenue	Sales Tax	28,922.22
AZ Mun Risk Retention Pool	Legal Fees	54,205.00
Benson Volunteer Fire Dept.	Monthly Payment	6,600.00
Ford Motor Credit Company	Vehicle Payment-Police Trucks	10,698.72
Prologic Technology Grp.	Monthly IT Services	4,200.00
SAEDG	Platinum Membership- Economic Devlop	10,000.00
Shell Energy	Monthly Natural Gas Purchase	52,070.54
Southwest Disposal	Monthly Garbage Collection	29,503.04
Sportable Scoreboards	Park Scoreboard	5,950.41

Attached is a list of large and/or unusual invoices processed by the Finance Department during the period from March 29, 2019 through April 10, 2019. The total of the invoices is $202,149.93.

Staff Recommendation:

Approval of invoices processed for the period from March 29, 2019 through April 10, 2019

Report Criteria:
Report type: GL detail
Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount	
04/19	04/05/2019	722	1111	ALLIANCE BEVERAGE DISTRIBUTING CO LLC	1111	ALLIANCE BEVERAGE DISTRIBUTING CO LLC	292.34	M
04/19	04/05/2019	723	6765	SOUTHERN GLAZER'S OF AZ	6765	SOUTHERN GLAZER'S OF AZ	666.36	M
04/19	04/05/2019	724	7867	YOUNG'S MARKET COMPANY	7867	YOUNG'S MARKET COMPANY	324.12	M
04/19	04/05/2019	724	7867	YOUNG'S MARKET COMPANY	7867	YOUNG'S MARKET COMPANY	234.99	M
04/19	04/05/2019	725	5910	PIERCE WINES ARIZONA LLC	5910	PIERCE WINES ARIZONA LLC	312.00	M
04/19	04/05/2019	726	6756	SOUTHERN ARIZONA DISTRIBUTING	6756	SOUTHERN ARIZONA DISTRIBUTING	375.80	M
04/19	04/05/2019	726	6756	SOUTHERN ARIZONA DISTRIBUTING	6756	SOUTHERN ARIZONA DISTRIBUTING	998.15	M
04/19	04/05/2019	726	6756	SOUTHERN ARIZONA DISTRIBUTING	6756	SOUTHERN ARIZONA DISTRIBUTING	35.00	M
03/19	03/29/2019	5089	3078	SHELL ENERGY NORTH AMERICA	3078	SHELL ENERGY NORTH AMERICA	52,070.54	M
03/19	03/29/2019	5298	2663	CHASE	2663	CHASE	66.19	M
03/19	03/29/2019	5298	2663	CHASE	2663	CHASE	383.44	M
03/19	03/29/2019	5298	2663	CHASE	2663	CHASE	383.44	M
03/19	03/29/2019	5298	2663	CHASE	2663	CHASE	383.44	M
03/19	03/29/2019	5298	2663	CHASE	2663	CHASE	383.43	M
03/19	03/29/2019	5299	2663	CHASE	2663	CHASE	148.36	M
03/19	03/29/2019	5299	2663	CHASE	2663	CHASE	358.22	M
03/19	03/29/2019	5299	2663	CHASE	2663	CHASE	358.22	M
03/19	03/29/2019	5299	2663	CHASE	2663	CHASE	358.22	M
03/19	03/29/2019	5299	2663	CHASE	2663	CHASE	358.22	M
04/19	04/05/2019	5300	3728	FINTECH.NET	3728	FINTECH.NET	21.10	M
04/19	04/05/2019	7520	3649	ESG CORP	3649	ESG CORP	4,211.66	M
03/19	03/29/2019	7587	1690	AZ DEPT OF REVENUE - SALES TAX	1690	AZ DEPT OF REVENUE - SALES TAX	22,441.90	M
03/19	03/29/2019	7587	1690	AZ DEPT OF REVENUE - SALES TAX	1690	AZ DEPT OF REVENUE - SALES TAX	87.13	M
03/19	03/29/2019	7587	1690	AZ DEPT OF REVENUE - SALES TAX	1690	AZ DEPT OF REVENUE - SALES TAX	6,480.32	M
03/19	03/29/2019	7587	1690	AZ DEPT OF REVENUE - SALES TAX	1690	AZ DEPT OF REVENUE - SALES TAX	19.42	M
04/19	04/08/2019	53558	12312	NORA M POSEY	12312	NORA M POSEY	28.72-	V
03/19	03/29/2019	53704	1099	AIRWAVE COMMUNICATIONS	1099	AIRWAVE COMMUNICATIONS	389.33	
03/19	03/29/2019	53705	1116	ALL CREATURES VETERINARY SERVICE	1116	ALL CREATURES VETERINARY SERVICE	115.00	
03/19	03/29/2019	53705	1116	ALL CREATURES VETERINARY SERVICE	1116	ALL CREATURES VETERINARY SERVICE	42.75	
03/19	03/29/2019	53705	1116	ALL CREATURES VETERINARY SERVICE	1116	ALL CREATURES VETERINARY SERVICE	85.00	
03/19	03/29/2019	53705	1116	ALL CREATURES VETERINARY SERVICE	1116	ALL CREATURES VETERINARY SERVICE	100.00	
03/19	03/29/2019	53706	12330	AMANDA U KIRKPATRICK	12330	AMANDA U KIRKPATRICK	67.25	
03/19	03/29/2019	53707	1063	ANIMAL RURAL KLINIC	1063	ANIMAL RURAL KLINIC	280.00	
03/19	03/29/2019	53708	1340	ARIZONA DEPARTMENT OF PUBLIC SAFETY	1340	ARIZONA DEPARTMENT OF PUBLIC SAFETY	185.94	
03/19	03/29/2019	53709	1728	AZ MUN RISK RETENTION POOL	1728	AZ MUN RISK RETENTION POOL	16,803.55	
03/19	03/29/2019	53709	1728	AZ MUN RISK RETENTION POOL	1728	AZ MUN RISK RETENTION POOL	3,252.30	

M = Manual Check, V = Void Check

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03/19	03/29/2019	53709	1728	AZ MUN RISK RETENTION POOL	1728	AZ MUN RISK RETENTION POOL	3,252.30
03/19	03/29/2019	53709	1728	AZ MUN RISK RETENTION POOL	1728	AZ MUN RISK RETENTION POOL	13,551.25
03/19	03/29/2019	53709	1728	AZ MUN RISK RETENTION POOL	1728	AZ MUN RISK RETENTION POOL	2,710.25
03/19	03/29/2019	53709	1728	AZ MUN RISK RETENTION POOL	1728	AZ MUN RISK RETENTION POOL	8,130.75
03/19	03/29/2019	53709	1728	AZ MUN RISK RETENTION POOL	1728	AZ MUN RISK RETENTION POOL	2,168.20
03/19	03/29/2019	53709	1728	AZ MUN RISK RETENTION POOL	1728	AZ MUN RISK RETENTION POOL	4,336.40
03/19	03/29/2019	53710	12333	BARBARA J HAZELWOOD	12333	BARBARA J HAZELWOOD	57.20
03/19	03/29/2019	53711	1970	BENSON SPV CHAMBER OF COMMERCE	1970	BENSON SPV CHAMBER OF COMMERCE	1,015.00
03/19	03/29/2019	53712	2340	BRANDON GUILLIAMS	2340	BRANDON GUILLIAMS	127.00
03/19	03/29/2019	53713	2337	BRENDA SMITH	2337	BRENDA SMITH	400.00
03/19	03/29/2019	53714	2529	CARYN TUCKER	2529	CARYN TUCKER	55.68
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	391.48
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	53.57
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	63.53
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	63.53
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	63.53
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	107.76
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	80.02
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	61.24
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	300.78
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	69.04
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	101.39
03/19	03/29/2019	53715	2599	CENTURYLINK	2599	CENTURYLINK	55.00
03/19	03/29/2019	53716	3210	DANA KEPNER COMPANY INC	3210	DANA KEPNER COMPANY INC	1,147.88
03/19	03/29/2019	53717	3340	DEMCO INC.	3340	DEMCO INC.	97.76
03/19	03/29/2019	53718	3421	DIRECTV	3421	DIRECTV	213.48
03/19	03/29/2019	53719	3831	FORD MOTOR CREDIT COMPANY LLC	3831	FORD MOTOR CREDIT COMPANY LLC	10,698.72
03/19	03/29/2019	53720	4126	GUARDIAN EMS	4126	GUARDIAN EMS	552.10
03/19	03/29/2019	53720	4126	GUARDIAN EMS	4126	GUARDIAN EMS	113.55
03/19	03/29/2019	53720	4126	GUARDIAN EMS	4126	GUARDIAN EMS	41.13
03/19	03/29/2019	53721	4268	HILL BROTHERS CHEMICAL CO	4268	HILL BROTHERS CHEMICAL CO	460.89
03/19	03/29/2019	53721	4268	HILL BROTHERS CHEMICAL CO	4268	HILL BROTHERS CHEMICAL CO	157.61
03/19	03/29/2019	53722	4629	JONATHAN WILLIAMS	4629	JONATHAN WILLIAMS	116.10
03/19	03/29/2019	53723	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	319.99
03/19	03/29/2019	53723	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	1,677.90
03/19	03/29/2019	53723	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	290.99
03/19	03/29/2019	53723	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	1,251.47
03/19	03/29/2019	53724	5268	MESCH, CLARK & ROTHSCHILD PC	5268	MESCH, CLARK & ROTHSCHILD PC	2,688.00
03/19	03/29/2019	53725	3151	OCCUPATIONAL HEALTH CENTERS	3151	OCCUPATIONAL HEALTH CENTERS	88.00
03/19	03/29/2019	53726	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	143.98

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03/19	03/29/2019	53726	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	36.81
03/19	03/29/2019	53726	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	5.65
03/19	03/29/2019	53727	12334	PAIGE J GRUBB	12334	PAIGE J GRUBB	136.83
03/19	03/29/2019	53728	7731	PURCELL WESTERN STATES TIRE	7731	PURCELL WESTERN STATES TIRE	729.42
03/19	03/29/2019	53729	12332	RE/MAX HOMESTORES	12332	RE/MAX HOMESTORES	27.66
03/19	03/29/2019	53730	12331	RENEE OR JOHN ALEXOPOULOS	12331	RENEE OR JOHN ALEXOPOULOS	8.71
03/19	03/29/2019	53731	6246	RHINO MARKETING & PROTECTION SYSTEMS	6246	RHINO MARKETING & PROTECTION SYSTEMS	923.12
03/19	03/29/2019	53732	6354	SAEDG	6354	SAEDG	10,000.00
03/19	03/29/2019	53733	6774	SOUTHWEST DISPOSAL	6774	SOUTHWEST DISPOSAL	17,374.46
03/19	03/29/2019	53733	6774	SOUTHWEST DISPOSAL	6774	SOUTHWEST DISPOSAL	12,128.58
03/19	03/29/2019	53734	7040	TEXAS CANYON ROCK & SAND, INC.	7040	TEXAS CANYON ROCK & SAND, INC.	118.15
03/19	03/29/2019	53735	7279	TRANSWORLD NETWORK CORP	7279	TRANSWORLD NETWORK CORP	34.21
03/19	03/29/2019	53735	7279	TRANSWORLD NETWORK CORP	7279	TRANSWORLD NETWORK CORP	34.22
03/19	03/29/2019	53735	7279	TRANSWORLD NETWORK CORP	7279	TRANSWORLD NETWORK CORP	58.43
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	109.04
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	137.04
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	81.76
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	150.19
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	123.16
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	28.54
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	28.54
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	28.54
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	65.24
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	60.00
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	31.76
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	23.48
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	20.88
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	33.80
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	38.72
03/19	03/29/2019	53736	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	72.52
03/19	03/29/2019	53737	7402	US FOODS	7402	US FOODS	115.24
03/19	03/29/2019	53737	7402	US FOODS	7402	US FOODS	1,227.43
03/19	03/29/2019	53737	7402	US FOODS	7402	US FOODS	241.61
03/19	03/29/2019	53737	7402	US FOODS	7402	US FOODS	1,142.77
03/19	03/29/2019	53737	7402	US FOODS	7402	US FOODS	43.48
03/19	03/29/2019	53737	7402	US FOODS	7402	US FOODS	76.89
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	400.10
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	95.25
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	87.47
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	55.24

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03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	40.01
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	359.93
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	89.76
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	121.12
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	135.26
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	138.98
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	210.95
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	36.74
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	147.57
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	1,102.78
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	87.45
03/19	03/29/2019	53738	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	128.11
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	25.75
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	29.81
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	80.29
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	214.10
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	55.75
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	49.00
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	197.85
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	546.61
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	69.15
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	32.86
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	57.39
03/19	03/29/2019	53739	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	35.34
03/19	03/29/2019	53740	5663	WIST OFFICE PRODUCTS	5663	WIST OFFICE PRODUCTS	282.59
04/19	04/01/2019	53744	2071	BENSON LUMBER & SUPPLY LLC	2071	BENSON LUMBER & SUPPLY LLC	30.01
04/19	04/01/2019	53744	2071	BENSON LUMBER & SUPPLY LLC	2071	BENSON LUMBER & SUPPLY LLC	35.39
04/19	04/01/2019	53744	2071	BENSON LUMBER & SUPPLY LLC	2071	BENSON LUMBER & SUPPLY LLC	11.62
04/19	04/01/2019	53744	2071	BENSON LUMBER & SUPPLY LLC	2071	BENSON LUMBER & SUPPLY LLC	244.33
04/19	04/01/2019	53744	2071	BENSON LUMBER & SUPPLY LLC	2071	BENSON LUMBER & SUPPLY LLC	92.70
04/19	04/01/2019	53744	2071	BENSON LUMBER & SUPPLY LLC	2071	BENSON LUMBER & SUPPLY LLC	664.50
04/19	04/01/2019	53744	2071	BENSON LUMBER & SUPPLY LLC	2071	BENSON LUMBER & SUPPLY LLC	109.58
04/19	04/01/2019	53744	2071	BENSON LUMBER & SUPPLY LLC	2071	BENSON LUMBER & SUPPLY LLC	100.55
04/19	04/01/2019	53744	2071	BENSON LUMBER & SUPPLY LLC	2071	BENSON LUMBER & SUPPLY LLC	16.43
04/19	04/01/2019	53744	2071	BENSON LUMBER & SUPPLY LLC	2071	BENSON LUMBER & SUPPLY LLC	801.98
04/19	04/01/2019	53745	2160	BENSON VOLUNTEER FIRE DEPT INC	2160	BENSON VOLUNTEER FIRE DEPT INC	6,600.00
04/19	04/01/2019	53746	7790	BRANDT, WILLIAM	7790	BRANDT, WILLIAM	200.00
04/19	04/01/2019	53747	3050	COMMUNITY FOOD PANTRY OF	3050	COMMUNITY FOOD PANTRY OF	130.00
04/19	04/01/2019	53748	11367	DAVID THOMPSON	11367	DAVID THOMPSON	2,111.00
04/19	04/01/2019	53749	3240	FOSTER, DARRELL	3240	FOSTER, DARRELL	200.00

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04/19	04/01/2019	53750	3975	GEOFFREY MCGOFFIN	3975	GEOFFREY MCGOFFIN	200.00
04/19	04/01/2019	53751	7895	JAMES HANSEN JR.	7895	JAMES HANSEN JR.	200.00
04/19	04/01/2019	53752	4505	JERRY FINK	4505	JERRY FINK	200.00
04/19	04/01/2019	53753	6144	JOHNSON II, RAY	6144	JOHNSON II, RAY	200.00
04/19	04/01/2019	53754	5551	MALDONADO, ANICLETO D	5551	MALDONADO, ANICLETO D	200.00
04/19	04/01/2019	53755	5386	MONTROY, MIKE	5386	MONTROY, MIKE	200.00
04/19	04/01/2019	53756	4840	NAPIER, LARRY	4840	NAPIER, LARRY	200.00
04/19	04/01/2019	53757	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	9.76
04/19	04/01/2019	53757	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	23.45
04/19	04/01/2019	53758	4573	RODRIGUEZ, JOE	4573	RODRIGUEZ, JOE	200.00
04/19	04/01/2019	53759	8914	ROTHERMICH, JOE	8914	ROTHERMICH, JOE	200.00
04/19	04/01/2019	53760	5786	TEAGUE, PATRICK	5786	TEAGUE, PATRICK	200.00
04/19	04/01/2019	53761	7969	THE TORO COMPANY - NSN	7969	THE TORO COMPANY - NSN	208.00
04/19	04/01/2019	53762	8907	THELANDER, JAMES	8907	THELANDER, JAMES	200.00
04/19	04/01/2019	53763	7312	TRUJILLO, FRED	7312	TRUJILLO, FRED	200.00
04/19	04/01/2019	53764	7536	USA BLUEBOOK	7536	USA BLUEBOOK	158.88
04/19	04/05/2019	53765	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	75.50
04/19	04/05/2019	53765	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	305.50
04/19	04/05/2019	53765	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	121.25
04/19	04/05/2019	53766	1326	ARIZONA DEPARTMENT OF REVENUE	1326	ARIZONA DEPARTMENT OF REVENUE	232.60
04/19	04/05/2019	53767	2289	BORDER STATES ELECTRIC SUPPLY	2289	BORDER STATES ELECTRIC SUPPLY	2,128.99
04/19	04/05/2019	53767	2289	BORDER STATES ELECTRIC SUPPLY	2289	BORDER STATES ELECTRIC SUPPLY	805.27
04/19	04/05/2019	53768	12335	BRAD COOPER	12335	BRAD COOPER	6.97
04/19	04/05/2019	53769	2565	BRIDGESTONE GOLF INC	2565	BRIDGESTONE GOLF INC	250.00
04/19	04/05/2019	53769	2565	BRIDGESTONE GOLF INC	2565	BRIDGESTONE GOLF INC	687.00
04/19	04/05/2019	53769	2565	BRIDGESTONE GOLF INC	2565	BRIDGESTONE GOLF INC	207.01
04/19	04/05/2019	53769	2565	BRIDGESTONE GOLF INC	2565	BRIDGESTONE GOLF INC	258.00
04/19	04/05/2019	53770	2599	CENTURYLINK	2599	CENTURYLINK	20.54
04/19	04/05/2019	53771	2784	CNG	2784	CNG	315.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	350.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	70.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	70.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	245.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	245.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	140.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	175.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	100.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	50.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	210.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	175.00

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04/19	04/05/2019	53771	2784	CNG	2784	CNG	70.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	35.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	100.00
04/19	04/05/2019	53771	2784	CNG	2784	CNG	140.00
04/19	04/05/2019	53772	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	33.60
04/19	04/05/2019	53772	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	173.22
04/19	04/05/2019	53772	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	28.55
04/19	04/05/2019	53773	3210	DANA KEPNER COMPANY INC	3210	DANA KEPNER COMPANY INC	217.40
04/19	04/05/2019	53774	3677	EXECUTECH	3677	EXECUTECH	1,561.50
04/19	04/05/2019	53775	4031	GOLDEN RULE VINEYARDS	4031	GOLDEN RULE VINEYARDS	344.40
04/19	04/05/2019	53776	4100	GRANITE CONSTRUCTION CO	4100	GRANITE CONSTRUCTION CO	1,187.58
04/19	04/05/2019	53777	4130	GURSTEL LAW FIRM P.C.	4130	GURSTEL LAW FIRM P.C.	220.48
04/19	04/05/2019	53778	12337	JOSEPH A SHELLEY	12337	JOSEPH A SHELLEY	110.27
04/19	04/05/2019	53779	4713	KATHE R WILLIAMS	4713	KATHE R WILLIAMS	229.00
04/19	04/05/2019	53780	4954	LN CURTIS & SONS	4954	LN CURTIS & SONS	434.80
04/19	04/05/2019	53780	4954	LN CURTIS & SONS	4954	LN CURTIS & SONS	756.24
04/19	04/05/2019	53780	4954	LN CURTIS & SONS	4954	LN CURTIS & SONS	187.30
04/19	04/05/2019	53781	5028	LYNX COFFEE ROASTERS	5028	LYNX COFFEE ROASTERS	140.00
04/19	04/05/2019	53782	5075	MARIA DELVECCHIO	5075	MARIA DELVECCHIO	120.00
04/19	04/05/2019	53783	5205	MCCARTER & ENGLISH, LLP	5205	MCCARTER & ENGLISH, LLP	287.24
04/19	04/05/2019	53784	6180	RECORDED BOOKS, LLC	6180	RECORDED BOOKS, LLC	74.98
04/19	04/05/2019	53784	6180	RECORDED BOOKS, LLC	6180	RECORDED BOOKS, LLC	136.78
04/19	04/05/2019	53785	12336	SHANNON R VIETH	12336	SHANNON R VIETH	121.17
04/19	04/05/2019	53785	12336	SHANNON R VIETH	12336	SHANNON R VIETH	50.00
04/19	04/05/2019	53786	2791	SUPPORT PAYMENT CLEARINGHOUSE	2791	SUPPORT PAYMENT CLEARINGHOUSE	140.36
04/19	04/05/2019	53786	2791	SUPPORT PAYMENT CLEARINGHOUSE	2791	SUPPORT PAYMENT CLEARINGHOUSE	136.68
04/19	04/05/2019	53787	7291	TREJO REFRIGERATION AND	7291	TREJO REFRIGERATION AND	430.50
04/19	04/05/2019	53787	7291	TREJO REFRIGERATION AND	7291	TREJO REFRIGERATION AND	430.50
04/19	04/05/2019	53788	7536	USA BLUEBOOK	7536	USA BLUEBOOK	277.62
04/19	04/05/2019	53789	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	3.50
04/19	04/05/2019	53789	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	6.20
04/19	04/05/2019	53789	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	6.20
04/19	04/05/2019	53789	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	5.34
04/19	04/05/2019	53789	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	5.33
04/19	04/05/2019	53789	5211	VERIZON BUSINESS	5211	VERIZON BUSINESS	5.33
04/19	04/08/2019	53790	1081	AFTERMATH	1081	AFTERMATH	245.00
04/19	04/08/2019	53791	1063	ANIMAL RURAL KLINIC	1063	ANIMAL RURAL KLINIC	230.00
04/19	04/08/2019	53791	1063	ANIMAL RURAL KLINIC	1063	ANIMAL RURAL KLINIC	140.00
04/19	04/08/2019	53791	1063	ANIMAL RURAL KLINIC	1063	ANIMAL RURAL KLINIC	70.00
04/19	04/08/2019	53791	1063	ANIMAL RURAL KLINIC	1063	ANIMAL RURAL KLINIC	45.00

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	341.14
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	170.83
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	54.96
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	201.50
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	59.23
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	93.26
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	5.22
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	26.29
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	382.17
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	9.85
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	15.89
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	318.93
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	31.07
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	31.06
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	31.06
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	472.35
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	519.38
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	150.58
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	58.29
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	48.20
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	52.06
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	22.27
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	4.36
04/19	04/08/2019	53792	1950	BENSON ACE HARDWARE	1950	BENSON ACE HARDWARE	125.50
04/19	04/08/2019	53793	2075	BENSON NAPA	2075	BENSON NAPA	63.80
04/19	04/08/2019	53793	2075	BENSON NAPA	2075	BENSON NAPA	11.92
04/19	04/08/2019	53793	2075	BENSON NAPA	2075	BENSON NAPA	158.31
04/19	04/08/2019	53793	2075	BENSON NAPA	2075	BENSON NAPA	7.12
04/19	04/08/2019	53793	2075	BENSON NAPA	2075	BENSON NAPA	32.63
04/19	04/08/2019	53793	2075	BENSON NAPA	2075	BENSON NAPA	32.63
04/19	04/08/2019	53793	2075	BENSON NAPA	2075	BENSON NAPA	32.63
04/19	04/08/2019	53794	2350	BUG-WISER EXTERMINATING CO	2350	BUG-WISER EXTERMINATING CO	807.00
04/19	04/08/2019	53794	2350	BUG-WISER EXTERMINATING CO	2350	BUG-WISER EXTERMINATING CO	60.00
04/19	04/08/2019	53794	2350	BUG-WISER EXTERMINATING CO	2350	BUG-WISER EXTERMINATING CO	62.00
04/19	04/08/2019	53794	2350	BUG-WISER EXTERMINATING CO	2350	BUG-WISER EXTERMINATING CO	29.00
04/19	04/08/2019	53794	2350	BUG-WISER EXTERMINATING CO	2350	BUG-WISER EXTERMINATING CO	35.00
04/19	04/08/2019	53794	2350	BUG-WISER EXTERMINATING CO	2350	BUG-WISER EXTERMINATING CO	37.00
04/19	04/08/2019	53794	2350	BUG-WISER EXTERMINATING CO	2350	BUG-WISER EXTERMINATING CO	47.00
04/19	04/08/2019	53794	2350	BUG-WISER EXTERMINATING CO	2350	BUG-WISER EXTERMINATING CO	32.00
04/19	04/08/2019	53794	2350	BUG-WISER EXTERMINATING CO	2350	BUG-WISER EXTERMINATING CO	37.00

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04/19	04/08/2019	53794	2350	BUG-WISER EXTERMINATING CO	2350	BUG-WISER EXTERMINATING CO	35.00
04/19	04/08/2019	53794	2350	BUG-WISER EXTERMINATING CO	2350	BUG-WISER EXTERMINATING CO	807.00
04/19	04/08/2019	53795	2599	CENTURYLINK	2599	CENTURYLINK	197.39
04/19	04/08/2019	53795	2599	CENTURYLINK	2599	CENTURYLINK	197.38
04/19	04/08/2019	53796	3412	DIGITAL GOLF TECHNOLOGIES INC.	3412	DIGITAL GOLF TECHNOLOGIES INC.	513.50
04/19	04/08/2019	53797	3596	ELITE SALES & SERVICE	3596	ELITE SALES & SERVICE	91.23
04/19	04/08/2019	53798	3704	FARMER BROTHERS COFFEE	3704	FARMER BROTHERS COFFEE	260.68
04/19	04/08/2019	53799	4126	GUARDIAN EMS	4126	GUARDIAN EMS	93.21
04/19	04/08/2019	53800	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	782.45
04/19	04/08/2019	53800	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	1,148.94
04/19	04/08/2019	53800	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	893.88
04/19	04/08/2019	53800	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	29.61
04/19	04/08/2019	53801	12312	NORA M POSEY	12312	NORA M POSEY	28.72
04/19	04/08/2019	53802	3151	OCCUPATIONAL HEALTH CENTERS	3151	OCCUPATIONAL HEALTH CENTERS	61.50
04/19	04/08/2019	53803	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	145.77
04/19	04/08/2019	53803	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	78.35
04/19	04/08/2019	53803	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	133.33
04/19	04/08/2019	53803	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	17.37
04/19	04/08/2019	53804	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	104.12
04/19	04/08/2019	53804	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	6.96
04/19	04/08/2019	53804	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	9.94
04/19	04/08/2019	53804	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	9.94
04/19	04/08/2019	53804	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	22.07
04/19	04/08/2019	53804	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	85.16
04/19	04/08/2019	53804	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	102.57
04/19	04/08/2019	53804	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	237.96
04/19	04/08/2019	53804	5661	O'REILLY AUTOMOTIVE INC	5661	O'REILLY AUTOMOTIVE INC	14.63
04/19	04/08/2019	53805	5426	PROLOGIC TECHNOLOGY GROUP LLC	5426	PROLOGIC TECHNOLOGY GROUP LLC	4,200.00
04/19	04/08/2019	53806	7731	PURCELL WESTERN STATES TIRE	7731	PURCELL WESTERN STATES TIRE	434.56
04/19	04/08/2019	53807	6115	R&R ELECTRIC, LLC	6115	R&R ELECTRIC, LLC	96.00
04/19	04/08/2019	53808	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	512.32
04/19	04/08/2019	53808	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	45.28
04/19	04/08/2019	53808	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	45.28
04/19	04/08/2019	53808	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	71.42
04/19	04/08/2019	53808	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	45.28
04/19	04/08/2019	53808	6480	SAN PEDRO VALLEY NEWS	6480	SAN PEDRO VALLEY NEWS	45.28
04/19	04/08/2019	53809	6800	SWANK MOTION PICTURES INC	6800	SWANK MOTION PICTURES INC	739.81
04/19	04/08/2019	53810	7040	TEXAS CANYON ROCK & SAND, INC.	7040	TEXAS CANYON ROCK & SAND, INC.	82.76
04/19	04/08/2019	53810	7040	TEXAS CANYON ROCK & SAND, INC.	7040	TEXAS CANYON ROCK & SAND, INC.	120.87
04/19	04/08/2019	53811	7402	US FOODS	7402	US FOODS	734.97

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04/19	04/08/2019	53811	7402	US FOODS	7402	US FOODS	806.70	
04/19	04/08/2019	53811	7402	US FOODS	7402	US FOODS	226.15	
04/19	04/08/2019	53812	7611	VICKI VIVIAN	7611	VICKI VIVIAN	28.95	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	279.81	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	565.58	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	7.66	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	584.95	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	283.38	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	454.29	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	2,359.99	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	753.82	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	1,201.99	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	12.03	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	153.38	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	51.44	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	11.70	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	5.08	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	38.33	
04/19	04/08/2019	53813	7671	VOYAGER FLEET SYSTEMS INC	7671	VOYAGER FLEET SYSTEMS INC	71.72	
04/19	04/09/2019	53814	12338	AMANDA MAXWELL	12338	AMANDA MAXWELL	108.55	
04/19	04/09/2019	53815	4111	GREATAMERICA FINANCIAL SVCS.	4111	GREATAMERICA FINANCIAL SVCS.	146.58	
04/19	04/09/2019	53815	4111	GREATAMERICA FINANCIAL SVCS.	4111	GREATAMERICA FINANCIAL SVCS.	97.19	
04/19	04/09/2019	53816	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	360.11	
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12325	Alice Training Institute	10.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	55.42	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	63.95	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	79.59	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	262.19	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	81.99	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	32.23	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	1025	AMCA	112.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12206	ARIZONA PPE RECON, INC	759.66	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12300	Bees Lighting	199.18	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12300	Bees Lighting	628.72	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12300	Bees Lighting	628.72	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12327	Blt pcliquidations.com	44.59	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12327	Blt pcliquidations.com	44.59	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12327	Blt pcliquidations.com	44.59	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2312	BRODART CO	78.18	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12324	CARID.COM	357.85	M

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03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2749	CITY OF BENSON	.01	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	21.92	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	86.50	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	16.61	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	16.61	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	32.52	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	108.02	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	252.68	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	405.35	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	727.68	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	340.68	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	340.67	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	340.67	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	1,413.28	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	24.79	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	35.85	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	37.26	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	54.76	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	81.15	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	128.64	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	259.48	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	174.68	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	174.68	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	3110	COSTCO MEMBERSHIP	249.01	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	3110	COSTCO MEMBERSHIP	410.83	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12189	Custom Ink	267.60	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	3190	DAKOTAPRO	158.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	3190	DAKOTAPRO	158.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	3333	DELL MARKETING LP	1,076.48	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	3333	DELL MARKETING LP	1,422.96	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	3596	ELITE SALES & SERVICE	607.24	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12273	G & F Piza Palace	82.53	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12322	Guitar Center	627.99	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12322	Guitar Center	6.49-	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12220	IMAGINATION INVESTMENTS LLC	50.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12136	Mobile mini Storage Solutions	163.99	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12329	Mr Tees Silkscreen Llc	491.98	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12141	MVP	4.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12326	Olive Garden	45.76	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	5670	OREMUS MATERIALS INC	1,493.47	M

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03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	5670	OREMUS MATERIALS INC	1,493.47	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	5670	OREMUS MATERIALS INC	1,531.31	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12328	Otc Brands Inc.	619.60	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12176	PayPal	89.86	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12176	PayPal	140.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12176	PayPal	42.72	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	5997	PRESENTA PLAQUE CORP	137.47	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12310	QT	47.26	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12201	RESTAURANT DEPOT	35.02	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12201	RESTAURANT DEPOT	189.04	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12201	RESTAURANT DEPOT	433.29	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12183	RingCentral	1,890.33	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	29.91	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	36.62	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	7.26	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	38.23	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12242	SHELL OIL	7.18	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12242	SHELL OIL	7.19	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12242	SHELL OIL	7.19	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12242	SHELL OIL	7.19	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12242	SHELL OIL	23.34	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12318	Sportable Scoreboards	5,950.41	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	100.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	2,339.78	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	942.65	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	7,809.43	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	516.49	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	147.48	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	445.66	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	6,643.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	610.60	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	162.95	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	646.31	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	685.51	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	485.98	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	450.23	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	815.76	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	1,433.88	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	1,055.78	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	140.10	M

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount	
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	140.11	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	140.11	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	6790	SPECTRA ASSOCIATES INC	8,674.14	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12319	Superior Steel Supply	849.16	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12321	Texaco	50.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12321	Texaco	50.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12321	Texaco	50.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12321	Texaco	50.00	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12317	Vanguard	302.60	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	6.55	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	17.85	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	59.22	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	23.80	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	160.56	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	87.63	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12320	Willcox Rock & Sand Inc.	1,315.85	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	22.63	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12323	WPSG INC	624.17	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	3110	COSTCO MEMBERSHIP	82.35	M
03/19	03/29/2019	99386	5454	NATIONAL BANK OF ARIZONA	12187	Newegg	228.00	M
Grand Totals:							344,651.69	

Report Criteria:
Report type: GL detail
Check.Type = {<>} "Adjustment"

M = Manual Check, V = Void Check

Report Criteria:
Invoices with totals above $0.00 included.
Only paid invoices included.

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
GENERAL FUND							
10-22265 GARNISHMENTS PAYABLE							
GENERAL FUND	ARIZONA DEPARTMENT OF RE	ARIZONA DEPARTMENT OF REVENUE	1326	032919	04/05/2019	#1771614	232.60
GENERAL FUND	GURSTEL LAW FIRM P.C.	GURSTEL LAW FIRM P.C.	4130	032919	04/05/2019	GARNISHMENT	220.48
GENERAL FUND	SUPPORT PAYMENT CLEARIN	SUPPORT PAYMENT CLEARINGHOUSE	2791	B-032919	04/05/2019	0001716217-00	140.36
GENERAL FUND	SUPPORT PAYMENT CLEARIN	SUPPORT PAYMENT CLEARINGHOUSE	2791	L-032919	04/05/2019	#000508942900	136.68
Total 10-22265 GARNISHMENTS PAYABLE:							730.12
10-22292 FSA PAYABLE							
GENERAL FUND	ESG CORP	ESG CORP	3649	032919	04/05/2019	MONTHLY CONTRIBUTIONS	4,211.66
Total 10-22292 FSA PAYABLE:							4,211.66
10-41-310 PROFESSIONAL SERVICES - HR							
GENERAL FUND	NATIONAL BANK OF ARIZONA	PRESENTA PLAQUE CORP	5997	02282019	02/28/2019	Presenta Plaque Corporati	137.47
GENERAL FUND	OCCUPATIONAL HEALTH CENT	OCCUPATIONAL HEALTH CENTERS	3151	159641357	03/27/2019	NEW EMPLOYEE DRUG TESTING - G	61.50
Total 10-41-310 PROFESSIONAL SERVICES - HR:							198.97
10-41-330 IT SERVICES							
GENERAL FUND	EXECUTECH	EXECUTECH	3677	128868	02/28/2019	EXCHANGE HOSTING/ONLINE BACKU	1,561.50
GENERAL FUND	PROLOGIC TECHNOLOGY GRO	PROLOGIC TECHNOLOGY GROUP LLC	5426	4891	03/31/2019	IT SERVICE - 4/19	4,200.00
Total 10-41-330 IT SERVICES:							5,761.50
10-41-335 INTERGOVERNMENTAL RELATIONS							
GENERAL FUND	VICKI VIVIAN	VICKI VIVIAN	7611	040319	04/03/2019	REIMBURSE GIFT CARD - ANTI BULLY	28.95
Total 10-41-335 INTERGOVERNMENTAL RELATIONS:							28.95
10-41-410 UTILITIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	21.92
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	128.64
GENERAL FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	445.66

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-41-410 UTILITIES:							596.22
10-41-415 TELEPHONE							
GENERAL FUND	NATIONAL BANK OF ARIZONA	RingCentral	12183	02282019	02/28/2019	Ringcentral, Inc	1,890.33
GENERAL FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	09110549	03/25/2019	LONG DISTANCE SERVICE	3.50
Total 10-41-415 TELEPHONE:							1,893.83
10-41-430 REPAIRS & MAINTENANCE							
GENERAL FUND	BUG-WISER EXTERMINATING	BUG-WISER EXTERMINATING CO	2350	130452	03/04/2019	EXTERMINATING	62.00
Total 10-41-430 REPAIRS & MAINTENANCE:							62.00
10-41-440 RENTALS							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Mobile mini Storage Solutions	12136	02282019	02/28/2019	Mobile Mini	163.99
Total 10-41-440 RENTALS:							163.99
10-41-542 ADVERTISING - HR							
GENERAL FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	3/2019	03/03/2019	AC OFFICER - HELP WANTED AD	71.42
Total 10-41-542 ADVERTISING - HR:							71.42
10-41-590 DUES & LICENSES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	AMCA	1025	02282019	02/28/2019	Arizona Citycounty	112.00
Total 10-41-590 DUES & LICENSES:							112.00
10-41-630 COMPUTER SUPPLIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	DELL MARKETING LP	3333	02282019	02/28/2019	Dmi* Dell Hlthcr/Ptr	1,076.48
Total 10-41-630 COMPUTER SUPPLIES:							1,076.48
10-41-640 OPERATING SUPPLIES							
GENERAL FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	5.22
GENERAL FUND	GREATAMERICA FINANCIAL SV	GREATAMERICA FINANCIAL SVCS.	4111	24487073	03/22/2019	COPIER LEASE - ADMIN	146.58
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	02282019	02/28/2019	Wal-Mart #3807	59.22
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	MATS	65.24
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	SUPPLIES	33.80

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-41-640 OPERATING SUPPLIES:							310.06
10-41-660 VEHICLE FUEL & OIL							
GENERAL FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	71.72
Total 10-41-660 VEHICLE FUEL & OIL:							71.72
10-41-670 VEHICLE REPAIR & MAINT							
GENERAL FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	032819	03/28/2019	PARTS	104.12
Total 10-41-670 VEHICLE REPAIR & MAINT:							104.12
10-45-340 EDUCATION & TRAINING							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Alice Training Institute	12325	02282019	02/28/2019	Alice Training Institute	10.00
Total 10-45-340 EDUCATION & TRAINING:							10.00
10-45-410 UTILITIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	727.68
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	174.68
GENERAL FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	646.31
GENERAL FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	485.98
Total 10-45-410 UTILITIES:							2,034.65
10-45-415 TELECOMMUNICATIONS							
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	100922813	03/09/2019	PS-SC-MAT, PS-SC-LAB 3/9/19-4/8/19	197.39
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	1463822015	03/07/2019	BENSON SWITCHED LD	20.54
GENERAL FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	09110549	03/25/2019	LONG DISTANCE SERVICE	6.20
Total 10-45-415 TELECOMMUNICATIONS:							224.13
10-45-430 BLDG & EQUIP REPAIRS & MAINT							
GENERAL FUND	AFTERMATH	AFTERMATH	1081	JC2019-8995	03/27/2019	BIO HAZARD CLEAN UP	245.00
GENERAL FUND	BUG-WISER EXTERMINATING	BUG-WISER EXTERMINATING CO	2350	130453	03/04/2019	EXTERMINATING	29.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	PayPal	12176	02282019	02/28/2019	Paypal	140.00
Total 10-45-430 BLDG & EQUIP REPAIRS & MAINT:							414.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-45-594 ANIMAL MEDICAL FROM DONATIONS							
GENERAL FUND	ANIMAL RURAL KLINIC	ANIMAL RURAL KLINIC	1063	031119	03/11/2019	K9 SPAY, RABIES, MEDICINE	230.00
GENERAL FUND	ANIMAL RURAL KLINIC	ANIMAL RURAL KLINIC	1063	031419	03/14/2019	FELINE SPAY X2, RABIES X2	140.00
GENERAL FUND	ANIMAL RURAL KLINIC	ANIMAL RURAL KLINIC	1063	032019	03/20/2019	FELINE SPAY, RABIES	70.00
GENERAL FUND	ANIMAL RURAL KLINIC	ANIMAL RURAL KLINIC	1063	032119	03/21/2019	FELINE NEUTER, RABIES	45.00
Total 10-45-594 ANIMAL MEDICAL FROM DONATIONS:							485.00
10-45-640 OPERATING SUPPLIES							
GENERAL FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	A1 SUPPLIES	59.23
GENERAL FUND	NATIONAL BANK OF ARIZONA	COSTCO MEMBERSHIP	3110	02282019	02/28/2019	Costco Whse #0407	249.01
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	288742346001	03/15/2019	#33780588 - OFFICE SUPPLIES - PD	78.35
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	MATS	20.88
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	SUPPLIES	32.86
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	SUPPLIES	57.39
Total 10-45-640 OPERATING SUPPLIES:							497.72
10-45-660 FUEL & OIL							
GENERAL FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	2,359.99
GENERAL FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL -AC	153.38
Total 10-45-660 FUEL & OIL:							2,513.37
10-45-670 VEHICLE REPAIRS & MAINT							
GENERAL FUND	BENSON NAPA	BENSON NAPA	2075	033019	03/30/2019	PARTS	7.12
Total 10-45-670 VEHICLE REPAIRS & MAINT:							7.12
10-46-300 PROFESSIONAL SERVICES							
GENERAL FUND	BENSON VOLUNTEER FIRE DE	BENSON VOLUNTEER FIRE DEPT INC	2160	137	04/01/2019	MONTHLY PAYMENT	6,600.00
Total 10-46-300 PROFESSIONAL SERVICES:							6,600.00
10-46-410 UTILITIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	174.68
GENERAL FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	685.51
Total 10-46-410 UTILITIES:							860.19

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-46-415 TELEPHONE							
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	100922813	03/09/2019	PS-SC-MAT, PS-SC-LAB 3/9/19-4/8/19	197.38
GENERAL FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	09110549	03/25/2019	LONG DISTANCE SERVICE	6.20
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9826754936	03/23/2019	MODEMS - FIRE TRUCKS	360.11
Total 10-46-415 TELEPHONE:							563.69
10-46-430 EQUIP REPAIRS & MAINT							
GENERAL FUND	NATIONAL BANK OF ARIZONA	ELITE SALES & SERVICE	3596	02282019	02/28/2019	Elite Sales & Service 2	607.24
Total 10-46-430 EQUIP REPAIRS & MAINT:							607.24
10-46-431 TURNOUT MAINTENANCE							
GENERAL FUND	NATIONAL BANK OF ARIZONA	ARIZONA PPE RECON, INC	12206	02282019	02/28/2019	Arizona Ppe Recon Inc	759.66
Total 10-46-431 TURNOUT MAINTENANCE:							759.66
10-46-432 STATION REPAIRS & MAINT							
GENERAL FUND	BUG-WISER EXTERMINATING	BUG-WISER EXTERMINATING CO	2350	130466	03/04/2019	EXTERMINATING	37.00
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	MATS, SHOP TOWELS	31.76
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	SUPPLIES	197.85
Total 10-46-432 STATION REPAIRS & MAINT:							266.61
10-46-640 OPERATING SUPPLIES							
GENERAL FUND	LN CURTIS & SONS	LN CURTIS & SONS	4954	INV259970	02/26/2019	FOAM	434.80
GENERAL FUND	LN CURTIS & SONS	LN CURTIS & SONS	4954	INV260416	02/27/2019	BOOTS	756.24
GENERAL FUND	LN CURTIS & SONS	LN CURTIS & SONS	4954	INV266745	03/21/2019	FIRE HOOKS	187.30
GENERAL FUND	NATIONAL BANK OF ARIZONA	WPSG INC	12323	02282019	02/28/2019	Wpsg, Inc	624.17
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	288552974001	03/15/2019	OFFICE SUPPIES - FD	145.77
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	289884123001	03/19/2019	OFFICE SUPPIES - FD	17.37
GENERAL FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	3/2019	03/03/2019	SNAKES - FD	45.28
Total 10-46-640 OPERATING SUPPLIES:							2,210.93
10-46-660 FUEL & OIL							
GENERAL FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	454.29
Total 10-46-660 FUEL & OIL:							454.29

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-46-670 VEHICLE REPAIRS & MAINT							
GENERAL FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	PARTS	15.89
GENERAL FUND	NATIONAL BANK OF ARIZONA	CARID.COM	12324	02282019	02/28/2019	Carid.Com	357.85
Total 10-46-670 VEHICLE REPAIRS & MAINT:							373.74
10-49-410 UTILITIES							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	031819	03/18/2019	MONTHLY INTERNET SERVICES/CAB	173.22
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	37.26
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	81.15
GENERAL FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	516.49
Total 10-49-410 UTILITIES:							808.12
10-49-415 TELEPHONE							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	031819	03/18/2019	TELEPHONE	33.60
Total 10-49-415 TELEPHONE:							33.60
10-49-430 REPAIRS & MAINTENANCE							
GENERAL FUND	BUG-WISER EXTERMINATING	BUG-WISER EXTERMINATING CO	2350	130468	03/04/2019	EXTERMINATING	47.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	Bees Lighting	12300	02282019	02/28/2019	Bees Lighting	199.18
Total 10-49-430 REPAIRS & MAINTENANCE:							246.18
10-49-540 PUBLIC NOTICES, ADVERTISING							
GENERAL FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	3/2019	03/03/2019	LIBRARY AD	45.28
Total 10-49-540 PUBLIC NOTICES, ADVERTISING:							45.28
10-49-640 OPERATING SUPPLIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	02282019	02/28/2019	Amzn Mktp Us	81.99
GENERAL FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	02282019	02/28/2019	Amzn Mktp Us	32.23
GENERAL FUND	NATIONAL BANK OF ARIZONA	BRODART CO	2312	02282019	02/28/2019	Brodart Supplies	78.18
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	02282019	02/28/2019	Wal-Mart #3807	17.85
GENERAL FUND	NATIONAL BANK OF ARIZONA	COSTCO MEMBERSHIP	3110	02282019	02/28/2019	Www Costco Com	82.35
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	285334247001	03/08/2019	OFFICE SUPPIES - LIBRARY	9.76
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	285334454001	03/08/2019	OFFICE SUPPIES - LIBRARY	23.45
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	MATS	60.00
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	SUPPLIES	38.72

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-49-640 OPERATING SUPPLIES:							424.53
10-49-696 BOOKS							
GENERAL FUND	RECORDED BOOKS, LLC	RECORDED BOOKS, LLC	6180	76197060	03/12/2019	BOOKS ON CD	74.98
GENERAL FUND	RECORDED BOOKS, LLC	RECORDED BOOKS, LLC	6180	76198996	03/19/2019	BOOK ON CD	136.78
Total 10-49-696 BOOKS:							211.76
10-50-305 CONTRACT LABOR - DOC							
GENERAL FUND	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35119 20190	03/15/2019	DOC LABOR - 2/23/19-3/8/19	75.50
Total 10-50-305 CONTRACT LABOR - DOC:							75.50
10-50-410 UTILITIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	16.61
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	108.02
GENERAL FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	942.65
Total 10-50-410 UTILITIES:							1,067.28
10-50-430 REPAIRS & MAINTENANCE							
GENERAL FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	PARTS	519.38
GENERAL FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	PARTS	52.06
GENERAL FUND	BENSON LUMBER & SUPPLY LL	BENSON LUMBER & SUPPLY LLC	2071	031419	03/14/2019	PARTS	664.50
GENERAL FUND	ELITE SALES & SERVICE	ELITE SALES & SERVICE	3596	215387	03/22/2019	REPAIRS TO EQUIPMENT - PARKS	91.23
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	02282019	02/28/2019	Ssvec	2,339.78
GENERAL FUND	TEXAS CANYON ROCK & SAND	TEXAS CANYON ROCK & SAND, INC.	7040	025063	03/25/2019	CONCRETE PARKS RAMADA	82.76
Total 10-50-430 REPAIRS & MAINTENANCE:							3,749.71
10-50-470 UNIFORMS							
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	UNIFORMS	81.76
Total 10-50-470 UNIFORMS:							81.76
10-50-640 OTHER OPERATING SUPPLIES							
GENERAL FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	472.35
GENERAL FUND	BENSON LUMBER & SUPPLY LL	BENSON LUMBER & SUPPLY LLC	2071	031419	03/14/2019	SUPPLIES	109.58
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	SUPPLIES	214.10

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-50-640 OTHER OPERATING SUPPLIES:							796.03
10-50-660 VEHICLE FUEL & OIL							
GENERAL FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	279.81
Total 10-50-660 VEHICLE FUEL & OIL:							279.81
10-56-340 EDUCATION & TRAINING							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Olive Garden	12326	02282019	02/28/2019	Olive Garden 00012195	45.76
Total 10-56-340 EDUCATION & TRAINING:							45.76
10-56-350 BANK CHARGES							
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	FINANCE CHARGE	35.34
Total 10-56-350 BANK CHARGES:							35.34
10-56-540 PUBLIC NOTICES, ADVERTISING							
GENERAL FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	3/2019	03/03/2019	SEWER CALCULATIONS - FINANCE	45.28
Total 10-56-540 PUBLIC NOTICES, ADVERTISING:							45.28
10-56-580 TRAVEL							
GENERAL FUND	NATIONAL BANK OF ARIZONA	SHELL OIL	12242	02282019	02/28/2019	Shell Oil 10056436008	23.34
Total 10-56-580 TRAVEL:							23.34
10-56-630 COMPUTER SUPPLIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	DELL MARKETING LP	3333	02282019	02/28/2019	Dmi* Dell Hlthcr/Ptr	1,422.96
GENERAL FUND	NATIONAL BANK OF ARIZONA	Newegg	12187	02282019	02/28/2019	Www.Newegg.Com	228.00
Total 10-56-630 COMPUTER SUPPLIES:							1,650.96
10-56-640 OTHER OPERATING SUPPLIES							
GENERAL FUND	GREATAMERICA FINANCIAL SV	GREATAMERICA FINANCIAL SVCS.	4111	24487073	03/22/2019	COPIER LEASE - FINANCE	97.19
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	289078093001	03/18/2019	OFFICE SUPPIES - FINANCE	133.33
Total 10-56-640 OTHER OPERATING SUPPLIES:							230.52

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-57-312 SUMMER EVENTS							
GENERAL FUND	SWANK MOTION PICTURES IN	SWANK MOTION PICTURES INC	6800	BO 1604559	03/26/2019	MOVIES IN THE PARK	739.81
Total 10-57-312 SUMMER EVENTS:							739.81
10-57-410 UTILITIES - POOL							
GENERAL FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	610.60
Total 10-57-410 UTILITIES - POOL:							610.60
10-57-412 UTILITIES - COMM CENTER							
GENERAL FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	162.95
Total 10-57-412 UTILITIES - COMM CENTER:							162.95
10-57-415 TELEPHONE - POOL							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	031919	03/19/2019	PHONE @ POOL	28.55
Total 10-57-415 TELEPHONE - POOL:							28.55
10-57-432 REPAIRS & MAINT - COMM CENTER							
GENERAL FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	201.50
GENERAL FUND	BUG-WISER EXTERMINATING	BUG-WISER EXTERMINATING CO	2350	130469	03/04/2019	EXTERMINATING - 3/19	32.00
GENERAL FUND	GUARDIAN EMS	GUARDIAN EMS	4126	5856629	03/14/2019	CARDIAC SCIENCE AED PEDIATRIC P	93.21
Total 10-57-432 REPAIRS & MAINT - COMM CENTER:							326.71
10-57-640 OPERATING SUPPLIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON	2749	02282019	02/28/2019	City Of Benson	.01
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	SUPPLIES	29.81
Total 10-57-640 OPERATING SUPPLIES:							29.82
10-57-660 VEHICLE FUEL & OIL							
GENERAL FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	38.33
Total 10-57-660 VEHICLE FUEL & OIL:							38.33
10-58-520 CITY PROMOTIONS							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Mr Tees Silkscreen Llc	12329	02282019	02/28/2019	Mr Tees Silkscreen Llc	491.98

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
GENERAL FUND	NATIONAL BANK OF ARIZONA	Otc Brands Inc.	12328	02282019	02/28/2019	Otc Brands, Inc.	619.60
Total 10-58-520 CITY PROMOTIONS:							1,111.58
10-58-545 FOOD PANTRY							
GENERAL FUND	COMMUNITY FOOD PANTRY O	COMMUNITY FOOD PANTRY OF	3050	133	04/01/2019	MONTHLY ASSISTANCE	130.00
Total 10-58-545 FOOD PANTRY:							130.00
10-58-546 FOOD BANK							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	54.76
GENERAL FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	450.23
Total 10-58-546 FOOD BANK:							504.99
10-60-410 UTILITIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	24.79
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	259.48
GENERAL FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	147.48
Total 10-60-410 UTILITIES:							431.75
10-60-430 REPAIRS & MAINTENANCE							
GENERAL FUND	BUG-WISER EXTERMINATING	BUG-WISER EXTERMINATING CO	2350	130476	03/05/2019	EXTERMINATING	37.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	02282019	02/28/2019	Walmart.Com	87.63
Total 10-60-430 REPAIRS & MAINTENANCE:							124.63
10-60-580 TRAVEL							
GENERAL FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	7.66
GENERAL FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	11.70
Total 10-60-580 TRAVEL:							19.36
10-60-640 OPERATING SUPPLIES							
GENERAL FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	9.85
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	MATS, SHOP TOWELS	23.48
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	SUPPLIES	72.52

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-60-640 OPERATING SUPPLIES:							105.85
10-61-580 TRAVEL							
GENERAL FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	12.03
Total 10-61-580 TRAVEL:							12.03
10-64-540 PUBLIC NOTICES, ADVERTISING							
GENERAL FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	033119	03/31/2019	#499968 - P&Z REZONING SP GOLF C	512.32
Total 10-64-540 PUBLIC NOTICES, ADVERTISING:							512.32
10-64-580 TRAVEL							
GENERAL FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	5.08
Total 10-64-580 TRAVEL:							5.08
10-65-410 UTILITIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	16.61
Total 10-65-410 UTILITIES:							16.61
10-65-470 UNIFORMS							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Custom Ink	12189	02282019	02/28/2019	Customink Llc	267.60
Total 10-65-470 UNIFORMS:							267.60
10-65-640 OTHER OPERATING SUPPLIES							
GENERAL FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	4.36
Total 10-65-640 OTHER OPERATING SUPPLIES:							4.36
10-65-660 VEHICLE FUEL & OIL							
GENERAL FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	51.44
Total 10-65-660 VEHICLE FUEL & OIL:							51.44
Total GENERAL FUND:							49,360.51

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
TRANSIT FUND							
14-40-340 EDUCATION & TRAINING							
TRANSIT FUND	KATHE R WILLIAMS	KATHE R WILLIAMS	4713	040119	04/01/2019	PER DIEM - AZ TRANSIT CONFERENC	229.00
Total 14-40-340 EDUCATION & TRAINING:							229.00
14-40-640 OPPERATING SUPPLIES							
TRANSIT FUND	NATIONAL BANK OF ARIZONA	G & F Piza Palace	12273	02282019	02/28/2019	G & F Pizza Palace	82.53
TRANSIT FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	02282019	02/28/2019	Walmart.Com 8009666546	23.80
TRANSIT FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	02282019	02/28/2019	Walmart.Com 8009666546	160.56
TRANSIT FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	SUPPLIES	25.75
Total 14-40-640 OPPERATING SUPPLIES:							292.64
14-40-660 VEHICLE FUEL & OIL							
TRANSIT FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	1,201.99
Total 14-40-660 VEHICLE FUEL & OIL:							1,201.99
14-40-675 VEHICLE PREVENTIV MAINTENANCE							
TRANSIT FUND	CNG	CNG	2784	Q244	03/09/2019	#0695 - COMPLETE SERICE, LUBE	315.00
TRANSIT FUND	CNG	CNG	2784	Q253	03/27/2019	#7006 - REPLACED BATTERIES, FIXE	210.00
TRANSIT FUND	CNG	CNG	2784	Q254	03/28/2019	#0687 - REPLACED TIRES	175.00
TRANSIT FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	032819	03/28/2019	PARTS	22.07
Total 14-40-675 VEHICLE PREVENTIV MAINTENANCE:							722.07
Total TRANSIT FUND:							2,445.70
CAPITAL PROJECTS FUND							
15-40-115 GAS TELEMETERS							
CAPITAL PROJECTS FUN	BORDER STATES ELECTRIC S	BORDER STATES ELECTRIC SUPPLY	2289	917342989	03/19/2019	METERS	2,128.99
Total 15-40-115 GAS TELEMETERS:							2,128.99
15-40-119 GOLF COURSE IMPROVEMENTS							
CAPITAL PROJECTS FUN	BENSON LUMBER & SUPPLY LL	BENSON LUMBER & SUPPLY LLC	2071	031419	03/14/2019	GC IMPROVEMENTS	244.33
Total 15-40-119 GOLF COURSE IMPROVEMENTS:							244.33

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total CAPITAL PROJECTS FUND:							2,373.32
STREET FUND							
20-40-300 PROFESSIONAL SERVICES							
STREET FUND	BUG-WISER EXTERMINATING	BUG-WISER EXTERMINATING CO	2350	130341	02/27/2019	MONTHLY WEED CONTROL - FEBRUA	807.00
STREET FUND	BUG-WISER EXTERMINATING	BUG-WISER EXTERMINATING CO	2350	130596	03/27/2019	MONTHLY WEED CONTROL - MARCH	807.00
STREET FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	02282019	02/28/2019	Ssvec	100.00
Total 20-40-300 PROFESSIONAL SERVICES:							1,714.00
20-40-305 CONTRACT LABOR - DOC							
STREET FUND	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35119 20190	03/15/2019	DOC LABOR - 2/23/19-3/8/19	121.25
Total 20-40-305 CONTRACT LABOR - DOC:							121.25
20-40-410 UTILITIES							
STREET FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	7,809.43
STREET FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	140.11
Total 20-40-410 UTILITIES:							7,949.54
20-40-415 TELEPHONE							
STREET FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	09110549	03/25/2019	LONG DISTANCE SERVICE	5.33
Total 20-40-415 TELEPHONE:							5.33
20-40-430 REPAIRS & MAINTENANCE-EQUIP							
STREET FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	PARTS	26.29
STREET FUND	BENSON NAPA	BENSON NAPA	2075	033019	03/30/2019	SUPPLIES	11.92
Total 20-40-430 REPAIRS & MAINTENANCE-EQUIP:							38.21
20-40-435 REPAIRS & MAINTENANCE-STREETS							
STREET FUND	GRANITE CONSTRUCTION CO	GRANITE CONSTRUCTION CO	4100	1551670	03/19/2019	10.66 TONS COLD MIXX @ PARKS	1,187.58
STREET FUND	TEXAS CANYON ROCK & SAND	TEXAS CANYON ROCK & SAND, INC.	7040	C10085	03/27/2019	14.24 TONS AB	120.87
Total 20-40-435 REPAIRS & MAINTENANCE-STREETS:							1,308.45
20-40-470 UNIFORMS							
STREET FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	UNIFORMS	109.04

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 20-40-470 UNIFORMS:							109.04
20-40-640 MATERIALS & SUPPLIES							
STREET FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	382.17
STREET FUND	BENSON LUMBER & SUPPLY LL	BENSON LUMBER & SUPPLY LLC	2071	031419	03/14/2019	SUPPLIES	11.62
STREET FUND	BENSON NAPA	BENSON NAPA	2075	033019	03/30/2019	SUPPLIES	32.63
STREET FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	MATS, SHOP TOWELS	28.54
Total 20-40-640 MATERIALS & SUPPLIES:							454.96
20-40-660 VEHICLE FUEL & OIL							
STREET FUND	NATIONAL BANK OF ARIZONA	SHELL OIL	12242	02282019	02/28/2019	Shell Oil 10056436008	7.19
STREET FUND	NATIONAL BANK OF ARIZONA	Texaco	12321	02282019	02/28/2019	Texaco 0307426	50.00
STREET FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	565.58
Total 20-40-660 VEHICLE FUEL & OIL:							622.77
20-40-670 VEHICLE MAINTENANCE & REPAIRS							
STREET FUND	CNG	CNG	2784	Q256	04/01/2019	#2701 - INSTALLED MUD FLAP	35.00
STREET FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	032819	03/28/2019	PARTS	6.96
Total 20-40-670 VEHICLE MAINTENANCE & REPAIRS:							41.96
Total STREET FUND:							12,365.51
GRANTS FUND							
46-41-799 SCORE BOARD PARK							
GRANTS FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SCOREBOARD SUPPLIES	22.27
GRANTS FUND	BENSON LUMBER & SUPPLY LL	BENSON LUMBER & SUPPLY LLC	2071	031419	03/14/2019	PARTS - FOR SCORE BOARD	100.55
GRANTS FUND	NATIONAL BANK OF ARIZONA	Sportable Scoreboards	12318	02282019	02/28/2019	Sportable Scoreboards	5,950.41
GRANTS FUND	NATIONAL BANK OF ARIZONA	Superior Steel Supply	12319	02282019	02/28/2019	Superior Steel Supply	849.16
Total 46-41-799 SCORE BOARD PARK:							6,922.39
46-80-100 CDBG PARKS							
GRANTS FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119	03/31/2019	CDBG SUPPLIES	341.14
GRANTS FUND	BENSON LUMBER & SUPPLY LL	BENSON LUMBER & SUPPLY LLC	2071	031419A	03/14/2019	CDBG SUPPLIES	801.98
GRANTS FUND	NATIONAL BANK OF ARIZONA	OREMUS MATERIALS INC	5670	02282019	02/28/2019	Oremus Materials Inc	1,493.47
GRANTS FUND	NATIONAL BANK OF ARIZONA	OREMUS MATERIALS INC	5670	02282019	02/28/2019	Oremus Materials Inc	1,493.47

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
GRANTS FUND	NATIONAL BANK OF ARIZONA	OREMUS MATERIALS INC	5670	02282019	02/28/2019	Oremus Materials Inc	1,531.31
GRANTS FUND	NATIONAL BANK OF ARIZONA	Willcox Rock & Sand Inc.	12320	02282019	02/28/2019	Willcox Rock & Sand Inc	1,315.85
Total 46-80-100 CDBG PARKS:							6,977.22
Total GRANTS FUND:							13,899.61
GAS FUND							
50-22900 METER DEPOSITS - GAS							
GAS FUND	AMANDA MAXWELL	AMANDA MAXWELL	12338	040919	04/09/2019	REFUND GAS DEPOSIT	108.55
GAS FUND	JOSEPH A SHELLEY	JOSEPH A SHELLEY	12337	040419	04/04/2019	REFUND GAS DEPOSIT	110.27
GAS FUND	NORA M POSEY	NORA M POSEY	12312	021419A	02/14/2019	REFUND GAS DEPOSIT - REPLACE C	28.72
GAS FUND	PAIGE J GRUBB	PAIGE J GRUBB	12334	031819	03/18/2019	REFUND GAS DEPOSIT	136.83
GAS FUND	SHANNON R VIETH	SHANNON R VIETH	12336	040119	04/01/2019	REFUND GAS DEPOSIT	121.17
Total 50-22900 METER DEPOSITS - GAS:							505.54
50-40-300 PROFESSIONAL SERVICES							
GAS FUND	MCCARTER & ENGLISH, LLP	MCCARTER & ENGLISH, LLP	5205	8232982	03/19/2019	SHARE OF EL PASO CASE	287.24
Total 50-40-300 PROFESSIONAL SERVICES:							287.24
50-40-410 UTILITIES							
GAS FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	340.68
GAS FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	140.10
Total 50-40-410 UTILITIES:							480.78
50-40-415 TELEPHONE							
GAS FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	09110549	03/25/2019	LONG DISTANCE SERVICE	5.34
Total 50-40-415 TELEPHONE:							5.34
50-40-430 REPAIRS & MAINTENANCE							
GAS FUND	NATIONAL BANK OF ARIZONA	Bees Lighting	12300	02282019	02/28/2019	Bees Lighting	628.72
GAS FUND	TREJO REFRIGERATION AND	TREJO REFRIGERATION AND	7291	11589	03/13/2019	INTALLED NEW LIGHTS AT SHOP	430.50
Total 50-40-430 REPAIRS & MAINTENANCE:							1,059.22

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
50-40-470 UNIFORMS							
GAS FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	UNIFORMS	123.16
Total 50-40-470 UNIFORMS:							123.16
50-40-540 PUBLIC NOTICES, ADVERTISING							
GAS FUND	SAN PEDRO VALLEY NEWS	SAN PEDRO VALLEY NEWS	6480	3/2019	03/03/2019	#499069 - CITY ADS - GAS LEAKS	45.28
Total 50-40-540 PUBLIC NOTICES, ADVERTISING:							45.28
50-40-630 COMPUTER SUPPLIES							
GAS FUND	NATIONAL BANK OF ARIZONA	Blt pcliquidations.com	12327	02282019	02/28/2019	Blt*pcliquidations.Com	44.59
Total 50-40-630 COMPUTER SUPPLIES:							44.59
50-40-640 OPERATING SUPPLIES							
GAS FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	93.26
GAS FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	31.06
GAS FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	125.50
GAS FUND	BENSON LUMBER & SUPPLY LL	BENSON LUMBER & SUPPLY LLC	2071	031419	03/14/2019	SUPPLIES	92.70
GAS FUND	BENSON NAPA	BENSON NAPA	2075	033019	03/30/2019	SUPPLIES	32.63
GAS FUND	BORDER STATES ELECTRIC S	BORDER STATES ELECTRIC SUPPLY	2289	917342990	03/19/2019	SUPPLIES	805.27
GAS FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	MATS, SHOP TOWELS	28.54
Total 50-40-640 OPERATING SUPPLIES:							1,208.96
50-40-660 VEHICLE FUEL & OIL							
GAS FUND	NATIONAL BANK OF ARIZONA	SHELL OIL	12242	02282019	02/28/2019	Shell Oil 10056436008	7.18
GAS FUND	NATIONAL BANK OF ARIZONA	Texaco	12321	02282019	02/28/2019	Texaco 0307426	50.00
GAS FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	584.95
Total 50-40-660 VEHICLE FUEL & OIL:							642.13
50-40-670 VEHICLE REPAIRS & MAINT							
GAS FUND	CNG	CNG	2784	Q246	03/10/2019	#2500 - COMPLETE SERVICE	70.00
GAS FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	032819	03/28/2019	PARTS	9.94
Total 50-40-670 VEHICLE REPAIRS & MAINT:							79.94

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total GAS FUND:							4,482.18
WATER FUND							
51-22900 METER DEPOSITS - WATER							
WATER FUND	BRAD COOPER	BRAD COOPER	12335	040419	04/04/2019	REFUND WATER DEPOSIT	6.97
WATER FUND	SHANNON R VIETH	SHANNON R VIETH	12336	040119	04/01/2019	REFUND WATER DEPOSIT	50.00
Total 51-22900 METER DEPOSITS - WATER:							56.97
51-40-410 UTILITIES							
WATER FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	340.67
WATER FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	140.11
WATER FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	8,674.14
Total 51-40-410 UTILITIES:							9,154.92
51-40-415 TELEPHONE							
WATER FUND	VERIZON BUSINESS	VERIZON BUSINESS	5211	09110549	03/25/2019	LONG DISTANCE SERVICE	5.33
Total 51-40-415 TELEPHONE:							5.33
51-40-430 REPAIRS & MAINTENANCE							
WATER FUND	NATIONAL BANK OF ARIZONA	Bees Lighting	12300	02282019	02/28/2019	Bees Lighting	628.72
WATER FUND	TREJO REFRIGERATION AND	TREJO REFRIGERATION AND	7291	11589	03/13/2019	INSTALLED NEW LIGHTS AT SHOP	430.50
Total 51-40-430 REPAIRS & MAINTENANCE:							1,059.22
51-40-470 UNIFORMS							
WATER FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	UNIFORMS	137.04
Total 51-40-470 UNIFORMS:							137.04
51-40-630 COMPUTER SUPPLIES							
WATER FUND	NATIONAL BANK OF ARIZONA	Blt pcliquidations.com	12327	02282019	02/28/2019	Blt*pcliquidations.Com	44.59
Total 51-40-630 COMPUTER SUPPLIES:							44.59
51-40-640 OTHER OPERATING COSTS							
WATER FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	318.93
WATER FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	31.06

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
WATER FUND	BENSON LUMBER & SUPPLY LL	BENSON LUMBER & SUPPLY LLC	2071	031419	03/14/2019	SUPPLIES	35.39
WATER FUND	BENSON LUMBER & SUPPLY LL	BENSON LUMBER & SUPPLY LLC	2071	031419	03/14/2019	SUPPLIES	16.43
WATER FUND	BENSON NAPA	BENSON NAPA	2075	033019	03/30/2019	SUPPLIES	32.63
WATER FUND	CNG	CNG	2784	Q252	03/24/2019	JUMPING JACK - CHANGED OIL	50.00
WATER FUND	DANA KEPNER COMPANY INC	DANA KEPNER COMPANY INC	3210	8159251-01	03/19/2019	WIRE PARTS - WATER DEPT	217.40
WATER FUND	NATIONAL BANK OF ARIZONA	PayPal	12176	02282019	02/28/2019	Paypal	42.72
WATER FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	MATS, SHOP TOWELS	28.54
WATER FUND	USA BLUEBOOK	USA BLUEBOOK	7536	836677	03/12/2019	HYDRANT WRENCH - WATER DEPT	158.88
WATER FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	SUPPLIES	55.75
Total 51-40-640 OTHER OPERATING COSTS:							987.73
51-40-660 FUEL & OIL							
WATER FUND	NATIONAL BANK OF ARIZONA	SHELL OIL	12242	02282019	02/28/2019	Shell Oil 10056436008	7.19
WATER FUND	NATIONAL BANK OF ARIZONA	Texaco	12321	02282019	02/28/2019	Texaco 0307426	50.00
WATER FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	753.82
Total 51-40-660 FUEL & OIL:							811.01
51-40-670 VEHICLE REPAIRS & MAINT							
WATER FUND	CNG	CNG	2784	Q245	03/10/2019	#174 - REBUILD FRON SERVICE BOD	350.00
WATER FUND	CNG	CNG	2784	Q246	03/10/2019	#2500 - COMPLETE SERVICE	70.00
WATER FUND	CNG	CNG	2784	Q258	03/31/2019	#176 - COMPLETE SERVICE/LUBE	140.00
WATER FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	032819	03/28/2019	PARTS	9.94
Total 51-40-670 VEHICLE REPAIRS & MAINT:							569.94
Total WATER FUND:							12,826.75
WASTEWATER FUND							
52-40-410 UTILITIES							
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	252.68
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	340.67
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	6,643.00
Total 52-40-410 UTILITIES:							7,236.35
52-40-430 REPAIRS & MAINTENANCE							
WASTEWATER FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	170.83
WASTEWATER FUND	BENSON LUMBER & SUPPLY LL	BENSON LUMBER & SUPPLY LLC	2071	031419	03/14/2019	PARTS	30.01

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
WASTEWATER FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	032819	03/28/2019	PARTS	14.63
Total 52-40-430 REPAIRS & MAINTENANCE:							215.47
52-40-470 UNIFORMS							
WASTEWATER FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	022819	02/28/2019	UNIFORMS	150.19
Total 52-40-470 UNIFORMS:							150.19
52-40-590 DUES & LICENSES							
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	MVP	12141	02282019	02/28/2019	Mvp	4.00
Total 52-40-590 DUES & LICENSES:							4.00
52-40-630 COMPUTER SUPPLIES							
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	Blt pcliquidations.com	12327	02282019	02/28/2019	Blt*pcliquidations.Com	44.59
Total 52-40-630 COMPUTER SUPPLIES:							44.59
52-40-640 OPERATING SUPPLIES							
WASTEWATER FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	54.96
WASTEWATER FUND	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	31.07
WASTEWATER FUND	USA BLUEBOOK	USA BLUEBOOK	7536	835343	03/11/2019	SUPPLIES #71229	277.62
WASTEWATER FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	SUPPLIES	80.29
Total 52-40-640 OPERATING SUPPLIES:							443.94
52-40-660 FUEL & OIL							
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	SHELL OIL	12242	02282019	02/28/2019	Shell Oil 10056436008	7.19
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	Texaco	12321	02282019	02/28/2019	Texaco 0307426	50.00
WASTEWATER FUND	VOYAGER FLEET SYSTEMS IN	VOYAGER FLEET SYSTEMS INC	7671	869208801913	03/24/2019	FUEL	283.38
Total 52-40-660 FUEL & OIL:							340.57
52-40-670 VEHICLE REPAIRS & MAINT							
WASTEWATER FUND	CNG	CNG	2784	Q247	03/16/2019	#127 - COMPLETE SERVICE/REPLACE	245.00
WASTEWATER FUND	CNG	CNG	2784	Q248	03/17/2019	#2010 - REPLACED TIRES, GREASE	245.00
WASTEWATER FUND	CNG	CNG	2784	Q249	03/18/2019	#168 - REPLACED BATTERY	140.00
WASTEWATER FUND	CNG	CNG	2784	Q250	03/22/2019	LANDSCAPE TRACTOR - REPLACED	175.00
WASTEWATER FUND	CNG	CNG	2784	Q251	03/23/2019	EXMARK MOWER REPAIRED	100.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
WASTEWATER FUND	CNG	CNG	2784	Q255	04/01/2019	SKID STEER - REPAIRED LEAK	70.00
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	Vanguard	12317	02282019	02/28/2019	Vanguard Truck Center Of	302.60
WASTEWATER FUND	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	032819	03/28/2019	PARTS	237.96
WASTEWATER FUND	PURCELL WESTERN STATES TI	PURCELL WESTERN STATES TIRE	7731	6134916	03/18/2019	TIRES - WWTP	434.56
Total 52-40-670 VEHICLE REPAIRS & MAINT:							1,950.12
Total WASTEWATER FUND:							10,385.23
SAN PEDRO GOLF COURSE							
55-300-10 GREEN & CART FEES							
SAN PEDRO GOLF COUR	DIGITAL GOLF TECHNOLOGIES	DIGITAL GOLF TECHNOLOGIES INC.	3412	4337	02/28/2019	HOLE IN ONE PAYMENT	513.50
Total 55-300-10 GREEN & CART FEES:							513.50
55-40-310 INVENTORY- PRO SHOP							
SAN PEDRO GOLF COUR	BRIDGESTONE GOLF INC	BRIDGESTONE GOLF INC	2565	1002787115	01/23/2019	GOLF BALLS	250.00
SAN PEDRO GOLF COUR	BRIDGESTONE GOLF INC	BRIDGESTONE GOLF INC	2565	1002795242	03/04/2019	GOLF BALLS	687.00
SAN PEDRO GOLF COUR	BRIDGESTONE GOLF INC	BRIDGESTONE GOLF INC	2565	1002795389	03/04/2019	GOLF BALLS	207.01
SAN PEDRO GOLF COUR	BRIDGESTONE GOLF INC	BRIDGESTONE GOLF INC	2565	1002799529	03/18/2019	GOLF BALLS	258.00
Total 55-40-310 INVENTORY- PRO SHOP:							1,402.01
55-40-410 UTILITIES							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	86.50
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	32.52
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	1,413.28
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	1,433.88
Total 55-40-410 UTILITIES:							2,966.18
55-40-415 TELEPHONE							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	DAKOTAPRO	3190	02282019	02/28/2019	Dakotapro	158.00
Total 55-40-415 TELEPHONE:							158.00
55-40-430 REPAIRS & MAINT - BUILDING							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	02282019	02/28/2019	Amzn Mktp Us	262.19

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 55-40-430 REPAIRS & MAINT - BUILDING:							262.19
55-40-540 ADVERTISING							
SAN PEDRO GOLF COUR	MARIA DELVECCHIO	MARIA DELVECCHIO	5075	101	03/26/2019	DESIGN/LAYOUT 4X9 SAN PEDRO GO	120.00
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	02282019	02/28/2019	Amzn Mktp Us	79.59
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	Guitar Center	12322	02282019	02/28/2019	Guitar Center #157	627.99
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	Guitar Center	12322	02282019	02/28/2019	Guitar Center #157	6.49-
Total 55-40-540 ADVERTISING:							821.09
55-40-600 OPERATING SUPPLIES							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	02282019	02/28/2019	Amazon.Com*mi8g775i0	55.42
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	02282019	02/28/2019	Amzn Mktp Us	63.95
Total 55-40-600 OPERATING SUPPLIES:							119.37
55-40-616 BENSON COUNTRY MUSIC FESTIVAL							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	IMAGINATION INVESTMENTS LLC	12220	02282019	02/28/2019	Imagination Investments	50.00
Total 55-40-616 BENSON COUNTRY MUSIC FESTIVAL:							50.00
55-40-670 REPAIRS & MAINT- GOLF CARTS							
SAN PEDRO GOLF COUR	CNG	CNG	2784	Q257	03/29/2019	BEER CART - COMPLETE SERVICE	100.00
Total 55-40-670 REPAIRS & MAINT- GOLF CARTS:							100.00
55-50-300 PROFESSIONAL SERVICES							
SAN PEDRO GOLF COUR	BUG-WISER EXTERMINATING	BUG-WISER EXTERMINATING CO	2350	130461	03/06/2019	EXTERMINATING	35.00
SAN PEDRO GOLF COUR	THE TORO COMPANY - NSN	THE TORO COMPANY - NSN	7969	040119	04/01/2019	SOFTWARE SUPPORT - GOLF COURS	208.00
Total 55-50-300 PROFESSIONAL SERVICES:							243.00
55-50-305 CONTRACT LABOR- DOC							
SAN PEDRO GOLF COUR	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35119 20190	03/15/2019	DOC LABOR - 2/23/19 - 3/8/19	305.50
Total 55-50-305 CONTRACT LABOR- DOC:							305.50
55-50-410 UTILITIES							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	405.35

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	02282019	02/28/2019	City Of Benson Utility	35.85
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	1,055.78
Total 55-50-410 UTILITIES:							1,496.98
55-50-580 TRAVEL							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	QT	12310	02282019	02/28/2019	Qt 1492 91014928	47.26
Total 55-50-580 TRAVEL:							47.26
55-50-600 GOLF COURSE SUPPLIES							
SAN PEDRO GOLF COUR	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	SUPPLIES	58.29
SAN PEDRO GOLF COUR	BENSON NAPA	BENSON NAPA	2075	033019	03/30/2019	SUPPLIES	158.31
SAN PEDRO GOLF COUR	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	032819	03/28/2019	SUPPLIES	85.16
SAN PEDRO GOLF COUR	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	SUPPLIES	49.00
Total 55-50-600 GOLF COURSE SUPPLIES:							350.76
55-50-604 CHEMICALS							
SAN PEDRO GOLF COUR	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	CHEMICALS	48.20
Total 55-50-604 CHEMICALS:							48.20
55-50-670 REPAIRS & MAINT- EQUIPMENT							
SAN PEDRO GOLF COUR	BENSON ACE HARDWARE	BENSON ACE HARDWARE	1950	033119A	03/31/2019	PARTS	150.58
SAN PEDRO GOLF COUR	BENSON NAPA	BENSON NAPA	2075	033019	03/30/2019	PARTS	63.80
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	PayPal	12176	02282019	02/28/2019	Paypal	89.86
SAN PEDRO GOLF COUR	O'REILLY AUTOMOTIVE INC	O'REILLY AUTOMOTIVE INC	5661	032819	03/28/2019	PARTS	102.57
Total 55-50-670 REPAIRS & MAINT- EQUIPMENT:							406.81
55-60-300 PROFESSIONAL SERVICES							
SAN PEDRO GOLF COUR	BUG-WISER EXTERMINATING	BUG-WISER EXTERMINATING CO	2350	130445	03/04/2019	EXTERMINATING	60.00
Total 55-60-300 PROFESSIONAL SERVICES:							60.00
55-60-310 FOOD COST							
SAN PEDRO GOLF COUR	FARMER BROTHERS COFFEE	FARMER BROTHERS COFFEE	3704	68953391	03/18/2019	FOOD	260.68
SAN PEDRO GOLF COUR	LYNX COFFEE ROASTERS	LYNX COFFEE ROASTERS	5028	1051	03/24/2019	COFFEE	140.00
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	397030A	03/17/2019	FOOD	782.45

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	397416C	03/20/2019	FOOD	1,148.94
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	398997A	03/26/2019	FOOD	893.88
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	399205A	03/28/2019	FOOD	29.61
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	COSTCO MEMBERSHIP	3110	02282019	02/28/2019	Costco Whse #1079	410.83
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	RESTAURANT DEPOT	12201	02282019	02/28/2019	Restaurant Depot	35.02
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	02282019	02/28/2019	Safeway #1275	29.91
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	02282019	02/28/2019	Safeway #1275	36.62
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	02282019	02/28/2019	Safeway #1275	7.26
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	02282019	02/28/2019	Safeway #1275	38.23
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	02282019	02/28/2019	Wm Supercenter #3807	22.63
SAN PEDRO GOLF COUR	SOUTHERN ARIZONA DISTRIB	SOUTHERN ARIZONA DISTRIBUTING	6756	421724	03/22/2019	DRINKS	35.00
SAN PEDRO GOLF COUR	US FOODS	US FOODS	7402	3012886	03/18/2019	FOOD	734.97
SAN PEDRO GOLF COUR	US FOODS	US FOODS	7402	3139051	03/25/2019	FOOD	806.70
SAN PEDRO GOLF COUR	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	FOOD	546.61
Total 55-60-310 FOOD COST:							5,959.34
55-60-315 BEER COSTS							
SAN PEDRO GOLF COUR	SOUTHERN ARIZONA DISTRIB	SOUTHERN ARIZONA DISTRIBUTING	6756	421723	03/22/2019	BEER COSTS	998.15
SAN PEDRO GOLF COUR	SOUTHERN ARIZONA DISTRIB	SOUTHERN ARIZONA DISTRIBUTING	6756	422675	03/29/2019	BEER COSTS	375.80
Total 55-60-315 BEER COSTS:							1,373.95
55-60-316 WINE COSTS							
SAN PEDRO GOLF COUR	GOLDEN RULE VINEYARDS	GOLDEN RULE VINEYARDS	4031	959	03/22/2019	WINE	344.40
SAN PEDRO GOLF COUR	PIERCE WINES ARIZONA LLC	PIERCE WINES ARIZONA LLC	5910	449	03/22/2019	WINE	312.00
SAN PEDRO GOLF COUR	YOUNG'S MARKET COMPANY	YOUNG'S MARKET COMPANY	7867	1788328	03/21/2019	WINE	324.12
Total 55-60-316 WINE COSTS:							980.52
55-60-320 LIQUOR COSTS							
SAN PEDRO GOLF COUR	ALLIANCE BEVERAGE DISTRIB	ALLIANCE BEVERAGE DISTRIBUTING CO LLC	1111	331355698	03/20/2019	LIQUOR COSTS	292.34
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	RESTAURANT DEPOT	12201	02282019	02/28/2019	Restaurant Depot	433.29
SAN PEDRO GOLF COUR	SOUTHERN GLAZER'S OF AZ	SOUTHERN GLAZER'S OF AZ	6765	1728737	03/20/2019	LIQUOR COSTS	666.36
SAN PEDRO GOLF COUR	YOUNG'S MARKET COMPANY	YOUNG'S MARKET COMPANY	7867	1788328	03/21/2019	LIQUOR	234.99
Total 55-60-320 LIQUOR COSTS:							1,626.98
55-60-350 BANK CHARGES							
SAN PEDRO GOLF COUR	FINTECH.NET	FINTECH.NET	3728	5316901	03/29/2019	MONTHLY FEE	21.10

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 55-60-350 BANK CHARGES:							21.10
55-60-603 KITCHEN SUPPLIES							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	02282019	02/28/2019	Wal-Mart #3807	6.55
SAN PEDRO GOLF COUR	US FOODS	US FOODS	7402	3139052	03/25/2019	SUPPLIES	226.15
Total 55-60-603 KITCHEN SUPPLIES:							232.70
55-60-605 RESTAURANT SUPPLIES							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	RESTAURANT DEPOT	12201	02282019	02/28/2019	Restaurant Depot	189.04
SAN PEDRO GOLF COUR	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	031619	03/16/2019	PORTABLE GRILLE	69.15
Total 55-60-605 RESTAURANT SUPPLIES:							258.19
Total SAN PEDRO GOLF COURSE:							19,803.63
AIRPORT							
56-40-300 PROFESSIONAL SERVICES							
AIRPORT	DAVID THOMPSON	DAVID THOMPSON	11367	29	04/01/2019	AIRPORT COORDINATOR	2,111.00
Total 56-40-300 PROFESSIONAL SERVICES:							2,111.00
56-40-410 UTILITIES							
AIRPORT	NATIONAL BANK OF ARIZONA	SPECTRA ASSOCIATES INC	6790	02282019	02/28/2019	Ssvec	815.76
Total 56-40-410 UTILITIES:							815.76
56-40-415 TELEPHONE							
AIRPORT	NATIONAL BANK OF ARIZONA	DAKOTAPRO	3190	02282019	02/28/2019	Dakotapro	158.00
Total 56-40-415 TELEPHONE:							158.00
56-40-430 REPAIRS & MAINTENANCE							
AIRPORT	BUG-WISER EXTERMINATING	BUG-WISER EXTERMINATING CO	2350	130480	03/05/2019	EXTERMINATING	35.00
AIRPORT	R&R ELECTRIC, LLC	R&R ELECTRIC, LLC	6115	15580	03/04/2019	ELECTRIC REPAIRS @ GOLF COURS	96.00
Total 56-40-430 REPAIRS & MAINTENANCE:							131.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total AIRPORT:							3,215.76
FIREMEN'S PENSION FUND							
70-40-660 PENSION PAYMENTS							
FIREMEN'S PENSION FU	BRANDT, WILLIAM	BRANDT, WILLIAM	7790	43	04/01/2019	FIRE PENSION PAYMENT	200.00
FIREMEN'S PENSION FU	FOSTER, DARRELL	FOSTER, DARRELL	3240	44	04/01/2019	Pension Payment	200.00
FIREMEN'S PENSION FU	GEOFFREY MCGOFFIN	GEOFFREY MCGOFFIN	3975	137	04/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	JAMES HANSEN JR.	JAMES HANSEN JR.	7895	137	04/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	JERRY FINK	JERRY FINK	4505	147	04/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	JOHNSON II, RAY	JOHNSON II, RAY	6144	134	04/15/2019	FIREPENSION	200.00
FIREMEN'S PENSION FU	MALDONADO, ANICLETO D	MALDONADO, ANICLETO D	5551	76	04/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	MONTROY, MIKE	MONTROY, MIKE	5386	7	04/15/2019	FIRE PENSION PAYMENT	200.00
FIREMEN'S PENSION FU	NAPIER, LARRY	NAPIER, LARRY	4840	120	04/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	RODRIGUEZ, JOE	RODRIGUEZ, JOE	4573	50	04/01/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	ROTHERMICH, JOE	ROTHERMICH, JOE	8914	137	04/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	TEAGUE, PATRICK	TEAGUE, PATRICK	5786	33	04/01/2019	FIRE PENSION PAYMENT	200.00
FIREMEN'S PENSION FU	THELANDER, JAMES	THELANDER, JAMES	8907	137	04/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	TRUJILLO, FRED	TRUJILLO, FRED	7312	16	04/15/2019	FIRE PENSION	200.00
Total 70-40-660 PENSION PAYMENTS:							2,800.00
Total FIREMEN'S PENSION FUND:							2,800.00
Grand Totals:							133,958.2

Report Criteria:
Invoices with totals above $0.00 included.
Only paid invoices included.

City of Benson
City Council Communication

Regular Meeting **April 22, 2019**

To: Mayor and Council Agenda Item # 2

From: Kelli Jeter, Library Branch Manger

Subject:

Discussion and possible action regarding Resolution 10-2019 of the Mayor and Council of the City of Benson, Arizona, approving a Schedule for Fees relating to Library Services

Discussion:

On February 28, 2011, Council adopted fee schedules for City departments, including Resolution 17-2011, which adopted a fee schedule for the Library. These are part of the City Code and can be amended by Council with the approval of a new resolution.

Resolution 9-2019 adopts the new Library fee schedule.

The changes are as follows:

Photocopies are color and black and white	8 ½ x 11 is $.25 per side 8 ½ x 14 is $.50 per side
Overdue Interlibrary (out of county) items	$1.00 a day

These recommended changes are due to the purchase of a new copy machine and increased cost of toner/paper which resulted in an increase in the cost of this service. The increases will only pay for this service with no profit expected.

The increase of fines for out of county loans is a housekeeping item. This was put in place several years ago to offset the cost of out of county items returned late by patrons.

Staff Recommendation:

Approval of Resolution 10-2019

RESOLUTION 10-2019

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, APPROVING A SCHEDULE FOR FEES RELATING TO LIBRARY SERVICES

WHEREAS, the City provides certain Library services to users of the Library; and

WHEREAS, it is appropriate that users of the Library cover the cost of such services via fees for these services; and

WHEREAS, Article 16-2 of the City Code directs that the City Council via Resolution adopt appropriate fee schedules for Library services.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Benson, Arizona, that the proposed fee schedule for Library services, attached hereto as Exhibit A, is hereby approved, effective immediately.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 22nd day of April, 2019.

_____
TONEY D. KING, SR., Mayor

ATTEST:

_____
VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:

_____
MESCH CLARK ROTHSCHILD
By Gary J. Cohen
City's Attorney

Library Fees [1]

A.	Overdue material for 3 week items	$.05 per day per item not exceed the cost of material
B.	Overdue material for 1 week items	$.50 per day per item not to exceed the cost of material
C.	Replacement costs for lost or damaged items	Price stated in record if available. If not in record, staff will research current replacement cost.
D.	Charges for cleaning books.	Charges range between $1.00 and $3.00 depending on the severity and success of cleaning.
E.	Lost library card	$2.00
F.	Lost barcode	$1.00
G.	Photocopies are color and black and white ~~only~~	8 ½ x 11 is $.25~~10~~ per side 8 ½ x 14 is $.50~~20~~ per side
H.	Replacement cost of lost/damaged Interlibrary Loan materials	Actual cost, plus any fees charged by the loaning library.
I.	Overdue Interlibrary (out of county) items	$1.00 a day

[1] Resolution 17-2001

City of Benson
City Council Communication

Regular Meeting **April 22, 2019**

To: Mayor and Council Agenda Item # 3

From: Seth Judd, Finance Director

Subject:

Presentation of the Certified Audit Report for the City of Benson for the fiscal year ended June 30, 2018

Discussion:

Attached are the audited financial statements for the fiscal year ended June 30, 2018.

Mr. Matt Bingham from Colby and Powell, PLC, Certified Public Accountants, will present them to Council and will be available to answer questions Council may have.

Staff Recommendation:

Information only

CITY OF BENSON, ARIZONA

Annual Financial Statements
and Independent Auditors' Report
June 30, 2018

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Benson

Arizona

Founded in 1880

Gateway to the San Pedro Valley

COLBY & POWELL, PLC
CERTIFIED PUBLIC ACCOUNTANTS
1535 W. Harvard Avenue, Suite 101 · Gilbert, Arizona 85233
Tel: (480) 635-3200 · Fax: (480) 635-3201

INDEPENDENT AUDITORS' REPORT

To the City Council
City of Benson, Arizona

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Benson, Arizona, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Benson, Arizona, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, for the year ended June 30, 2018, the City adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

The City of Benson, Arizona has not presented the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules on pages 58 through 60, Schedule of the City's Proportionate Share of the Net Pension/OPEB Liability – Cost-Sharing Pension Plans on pages 61 through 62, Schedule of Changes in the City's Net Pension/OPEB Liability (Asset) and Related Ratios – Agent Pension Plans on pages 63 through 66, and Schedule of City Pension/OPEB Contributions on pages 67 through 70 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the

information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2019, on our consideration of the City of Benson, Arizona's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Benson, Arizona's internal control over financial reporting and compliance.

Other Reporting Required by Arizona Revised Statutes

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to use highway user revenue fund monies received by the City pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2 and any other dedicated state transportation revenues received by the City solely for the authorized transportation purposes, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the use of highway user revenue fund monies and other dedicated state transportation revenues, insofar as they relate to accounting matters.

Colby + Powell

March 11, 2019

Benson

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CITY OF BENSON, ARIZONA
Statement of Net Position
June 30, 2018

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 2,906,890	$ -	$ 2,906,890
Cash and cash equivalents, restricted	1,105,907	54,635	1,160,542
Cash with trustee	323,892	-	323,892
Accounts receivable - net	-	171,011	171,011
Taxes receivable	556,944	-	556,944
Due from other governments	117,047	-	117,047
Prepaid expenses	220,955	192,329	413,284
Inventory	-	6,663	6,663
Due from (to) other funds	744,573	(744,573)	-
Net pension and other postemployment benefits asset	66,808	5,790	72,598
Capital assets, not being depreciated	722,980	7,744,582	8,467,562
Capital assets, being depreciated, net	4,532,226	16,663,653	21,195,879
Total assets	11,298,222	24,094,090	35,392,312
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions and other postemployment benefits	1,152,915	221,951	1,374,866
LIABILITIES			
Accounts payable	138,853	223,880	362,733
Accrued expenses	113,359	24,215	137,574
Deferred revenue	-	32,562	32,562
Interest payable	78,813	-	78,813
Refundable deposits	-	54,635	54,635
Noncurrent liabilities			
Due within 1 year	422,285	108,115	530,400
Due in more than 1 year	8,478,229	1,666,198	10,144,427
Total liabilities	9,231,539	2,109,605	11,341,144
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions and other postemployment benefits	514,476	126,596	641,072
NET POSITION			
Net investment in capital assets	1,531,647	24,370,636	25,902,283
Restricted for:			
Public safety	22,715	-	22,715
Debt service	323,892	-	323,892
Unrestricted (deficit)	826,868	(2,290,796)	(1,463,928)
Total net position	$ 2,705,122	$ 22,079,840	$ 24,784,962

See accompanying notes to financial statements.

CITY OF BENSON, ARIZONA
Statement of Activities
June 30, 2018

Functions / Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions
Primary government:			
Governmental activities			
General government	$ 1,744,236	$ 152,896	$ 128,295
Public safety	2,749,809	52,653	61,172
Highways and streets	633,005	-	416,317
Public works	51,511	11,932	-
Culture and recreation	1,050,865	26,163	8,045
Transit	266,134	5,766	145,201
Interest on long-term debt	163,695	-	-
Total governmental activities	6,659,255	249,410	759,030
Business-type activities			
Gas	696,252	937,067	-
Water	697,054	842,083	-
Liquid waste	805,325	780,808	-
Solid waste	593,059	615,617	-
Golf course	1,263,951	836,546	-
Municipal Airport	384,870	11,949	-
Total business-type activities	4,440,511	4,024,070	-
Total primary government	$ 11,099,766	$ 4,273,480	$ 759,030

General revenue:
- Taxes:
  - Sales Tax
  - Property tax
  - Franchise tax
- State sales tax revenue sharing
- Auto lieu tax revenue sharing
- State revenue sharing
- Interest income
- Miscellaneous

Transfers
- Total general revenue and transfers
- Change in net position

Net position, July 1, 2017, as restated

Net position, June 30, 2018

See accompanying notes to financial statements.

Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Primary Government Governmental Activities	Business-type Activities	Total
$ -	$ (1,463,045)	$ -	$ (1,463,045)
313	(2,635,671)	-	(2,635,671)
-	(216,688)	-	(216,688)
-	(39,579)	-	(39,579)
13,003	(1,003,654)	-	(1,003,654)
-	(115,167)	-	(115,167)
-	(163,695)	-	(163,695)
13,316	(5,637,499)	-	(5,637,499)
-	-	240,815	240,815
-	-	145,029	145,029
-	-	(24,517)	(24,517)
-	-	22,558	22,558
-	-	(427,405)	(427,405)
364,476	-	(8,445)	(8,445)
364,476	-	(51,965)	(51,965)
$ 377,792	(5,637,499)	(51,965)	(5,689,464)
	4,593,591	-	4,593,591
	315,693	-	315,693
	245,104	-	245,104
	467,526	-	467,526
	251,467	-	251,467
	603,196	-	603,196
	11,791	-	11,791
	69,903	-	69,903
	(68,450)	68,450	-
	6,489,821	68,450	6,558,271
	852,322	16,485	868,807
	1,852,800	22,063,355	23,916,155
	$ 2,705,122	$ 22,079,840	$ 24,784,962

See accompanying notes to financial statements.

CITY OF BENSON, ARIZONA
Balance Sheet
Governmental Funds
Year Ended June 30, 2018

	General Fund	HURF Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 2,881,510	$ -	$ -	$ 25,380	$ 2,906,890
Cash and cash equivalents-restricted	1,105,907	-	-	-	1,105,907
Cash with trustee	323,892	-	-	-	323,892
Taxes receivable	556,944	-	-	-	556,944
Due from other governments	43,327	37,435	-	36,285	117,047
Prepaid expenses	124,789	96,166	-	-	220,955
Due from other funds	878,220	-	-	-	878,220
Total assets	$ 5,914,589	$ 133,601	$ -	$ 61,665	$ 6,109,855
LIABILITIES					
Accounts payable	$ 109,107	$ 27,009	$ -	$ 2,737	$ 138,853
Accrued expenses	111,202	353	-	1,804	113,359
Due to other funds	-	101,903	-	31,744	133,647
Total liabilities	220,309	129,265	-	36,285	385,859
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	26,529	-	-	5,003	31,532
FUND BALANCES					
Nonspendable	1,003,009	96,166	-	-	1,099,175
Restricted for:					
Public safety	23,240	-	-	-	23,240
Debt service	323,892	-	-	-	323,892
Capital projects	913,970	-	-	-	913,970
Unassigned	3,403,640	(91,830)	-	20,377	3,332,187
Total fund balances	5,667,751	4,336	-	20,377	5,692,464
Total liabilities, deferred inflows of resources, and fund balances	$ 5,914,589	$ 133,601	$ -	$ 61,665	$ 6,109,855

See accompanying notes to financial statements.

CITY OF BENSON, ARIZONA
Reconciliation of the Balance Sheet to the Statement of Net Position
Governmental Funds
June 30, 2018

Fund balances-total governmental funds		$ 5,692,464
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		5,255,206
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		31,532
Net pension/OPEB assets held in trust for future benefits are not available for City operations and, therefore, are not reported in the funds.		66,808
Liabilities, such as net pension/OPEB liabilities and notes payable, are not due and payable in the current period and, therefore, are not reported as a liability in the funds.		
Accrued interest	(78,813)	
Bonds payable	(3,700,000)	
Bond discount	26,441	
Compensated absences	(212,110)	
Notes payable	(50,000)	
Net pension/OPEB liability	(4,964,845)	
		(8,979,327)
Deferred outflows and inflows of resources related to pensions/OPEB and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.		638,439
Net position of governmental activities		$ 2,705,122

See accompanying notes to financial statements.

CITY OF BENSON, ARIZONA
Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2018

	General Fund	HURF Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Fund
Revenue					
Taxes	$ 5,038,314	$ -	$ 124,752	$ -	$ 5,163,066
Intergovernmental	1,383,674	416,317	-	153,201	1,953,192
Charges for services	102,139	-	-	120,767	222,906
Licenses and permits	131,063	-	-	-	131,063
Other revenue	76,132	15,769	-	-	91,901
Interest	11,791	-	-	-	11,791
Fines and forfeitures	9,782	-	-	-	9,782
Total revenue	6,752,895	432,086	124,752	273,968	7,583,701
Expenditures					
Current					
Public safety	2,533,025	-	-	-	2,533,025
General government	1,304,659	-	300,298	81,011	1,685,968
Culture and recreation	848,785	-	-	8,248	857,033
Highways and streets	-	427,750	-	-	427,750
Transit	-	-	-	177,494	177,494
Public works	50,669	-	-	-	50,669
Debt service					
Principal	300,897	-	-	-	300,897
Interest	165,109	-	-	-	165,109
Capital outlay	14,621	-	100,247	-	114,868
Total expenditures	5,217,765	427,750	400,545	266,753	6,312,813
Excess (deficiency) of revenue over expenditures	1,535,130	4,336	(275,793)	7,215	1,270,888
Other financing sources (uses)					
Transfers in (out)	(377,970)	-	275,793	33,727	(68,450)
Net change in fund balance	1,157,160	4,336	-	40,942	1,202,438
Fund balance, beginning of year, as restated	4,510,591	-	-	(20,565)	4,490,026
Fund balance, end of year	$ 5,667,751	$ 4,336	$ -	$ 20,377	$ 5,692,464

See accompanying notes to financial statements.

CITY OF BENSON, ARIZONA
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities
Governmental Funds
Year Ended June 30, 2018

Net change in fund balances-total governmental funds		$ 1,202,438
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	114,868	
Depreciation expense	(721,774)	
		(606,906)
In the Statement of Activities, only the gain/loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the capital assets sold.		(245)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Unavailable grant revenue	5,003	
Property taxes	(8,677)	
		(3,674)
City pension/OPEB contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the statement of net position because the reported net pension/OPEB liability is measured a year before the City's report date. Pension/OPEB expense, which is the change in the net pension/OPEB liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.		
City pension/OPEB contributions	268,056	
Pension/OPEB expense	(299,975)	
		(31,919)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Debt principal repaid		298,493
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses are reported regardless of when the financial resources are available.		
PSPRS-Parker lawsuit liability	12,126	
Increase in compensated absences payable	(21,809)	
Decrease in accrued interest	3,818	
		(5,865)
Change in net position of governmental activities		$ 852,322

See accompanying notes to financial statements.

CITY OF BENSON, ARIZONA
Statement of Net Position
Proprietary Funds
June 30, 2018

	Business-type Activities--Enterprise Funds		
	Gas Fund	Water Fund	Liquid Waste Fund
ASSETS			
Current assets			
Cash and cash equivalents, restricted	$ 38,509	$ 16,126	$ -
Accounts receivable - net	25,986	44,766	34,359
Prepaid expenses	-	115,399	76,930
Inventory	-	-	-
Due from other funds	1,941,809	-	-
Total current assets	2,006,304	176,291	111,289
Noncurrent assets			
Net other postemployment benefits asset	1,102	1,597	970
Capital assets, net of accumulated depreciation, where applicable:			
Land	-	55,771	354,792
Utilities systems, net	383,814	1,855,978	618,806
Buildings, net	-	-	4,626,538
Equipment, net	22,809	54,961	134,877
Capital assets, net	406,623	1,966,710	5,735,013
Total noncurrent assets	407,725	1,968,307	5,735,983
Total assets	2,414,029	2,144,598	5,847,272
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions and other postemployment benefits	42,244	61,224	37,168
LIABILITIES			
Current liabilities			
Accounts payable	53,102	21,740	32,996
Deferred revenue	-	-	-
Accrued expenses	4,174	5,295	4,263
Refundable deposits	38,509	16,126	-
Due to other funds	-	259,215	160,364
Compensated absences, current	12,282	21,214	19,706
Lease payable, current	-	-	-
Total current liabilities	108,067	323,590	217,329
Noncurrent liabilities			
Compensated absences	3,070	5,304	4,927
Net pension and other postemployment benefits liability	313,770	454,750	276,070
Total noncurrent liabilities	316,840	460,054	280,997
Total liabilities	424,907	783,644	498,326
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions and other postemployment benefits	24,095	34,921	21,200
NET POSITION			
Net investment in capital assets	406,623	1,966,710	5,735,013
Unrestricted (deficit)	1,600,648	(579,453)	(370,099)
Total net position	$ 2,007,271	$ 1,387,257	$ 5,364,914

See accompanying notes to financial statements.

Business-type Activities--Enterprise Funds			
Solid Waste Fund	Golf Course Fund	Municipal Airport Fund	Total
$ -	$ -	$ -	$ 54,635
25,942	39,958	-	171,011
-	-	-	192,329
-	6,663	-	6,663
318,037	-	-	2,259,846
343,979	46,621	-	2,684,484
95	2,026	-	5,790
82,500	7,091,915	159,604	7,744,582
-	123,200	7,983,326	10,965,124
-	683,754	-	5,310,292
-	162,290	13,300	388,237
82,500	8,061,159	8,156,230	24,408,235
82,595	8,063,185	8,156,230	24,414,025
426,574	8,109,806	8,156,230	27,098,509
3,648	77,667	-	221,951
47,863	57,104	11,075	223,880
-	32,562	-	32,562
279	10,204	-	24,215
-	-	-	54,635
-	1,421,010	1,163,830	3,004,419
-	17,314	-	70,516
-	37,599	-	37,599
48,142	1,575,793	1,174,905	3,447,826
-	4,329	-	17,630
27,097	576,881	-	1,648,568
27,097	581,210	-	1,666,198
75,239	2,157,003	1,174,905	5,114,024
2,081	44,299	-	126,596
82,500	8,023,560	8,156,230	24,370,636
270,402	(2,037,389)	(1,174,905)	(2,290,796)
$ 352,902	$ 5,986,171	$ 6,981,325	22,079,840

See accompanying notes to financial statements.

CITY OF BENSON, ARIZONA
Statement of Revenue, Expenses, and Changes in Fund Net Position
Proprietary Funds
Year Ended June 30, 2018

	Business-type Activities--Enterprise Funds		
	Gas Fund	Water Fund	Liquid Waste Fund
Operating revenue			
Charges for services, net of bad debt	$ 937,067	$ 842,083	$ 780,808
Sales	-	-	-
Total operating revenue	937,067	842,083	780,808
Operating expenses			
Personnel	204,010	244,243	119,694
Depreciation	46,200	142,472	275,972
Professional services	4,541	4,301	19,942
Cost of sales	244,395	-	-
Utilities	5,863	162,284	93,873
Repairs and maintenance	66,652	38,093	170,578
Materials and supplies	53,368	77,936	66,139
Insurance	55,325	11,065	33,195
Other	15,898	16,660	25,932
Total operating expenses	696,252	697,054	805,325
Operating income (loss)	240,815	145,029	(24,517)
Nonoperating revenue (expenses)			
Interest expense	-	-	-
Income (loss) before capital grants and transfers	240,815	145,029	(24,517)
Capital grants	-	-	-
Transfers	12,784	4,818	50,848
Increase (decrease) in net position	253,599	149,847	26,331
Total net position, beginning of year, as restated	1,753,672	1,237,410	5,338,583
Total net position, end of year	$ 2,007,271	$ 1,387,257	$ 5,364,914

See accompanying notes to financial statements.

Business-type Activities--Enterprise Funds			
Solid Waste Fund	Golf Course Fund	Municipal Airport Fund	Total
$ 615,617	$ 389,528	$ 11,949	$ 3,577,052
-	447,018	-	447,018
615,617	836,546	11,949	4,024,070
12,641	646,988	-	1,227,576
-	154,653	279,707	899,004
571,670	19,638	35,378	655,470
-	158,484	-	402,879
-	101,988	16,948	380,956
-	50,198	26,324	351,845
-	90,350	6,609	294,402
-	8,851	19,904	128,340
8,748	23,481	-	90,719
593,059	1,254,631	384,870	4,431,191
22,558	(418,085)	(372,921)	(407,121)
-	(9,320)	-	(9,320)
22,558	(427,405)	(372,921)	(416,441)
-	-	364,476	364,476
-	-	-	68,450
22,558	(427,405)	(8,445)	16,485
330,344	6,413,576	6,989,770	22,063,355
$ 352,902	$ 5,986,171	$ 6,981,325	$ 22,079,840

See accompanying notes to financial statements.

CITY OF BENSON, ARIZONA
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2018

	Business-type Activities--Enterprise Funds		
	Gas Fund	Water Fund	Liquid Waste Fund
Cash flows from operating activities:			
Receipts from customers	$ 922,706	$ 835,590	$ 774,921
Payments to suppliers and providers of goods and services	(431,480)	(340,159)	(428,504)
Payments to employees	(290,863)	(411,512)	(250,816)
Net cash provided (used) by operating activities	200,363	83,919	95,601
Cash flows from noncapital financing activities:			
Received from other funds	-	-	-
Paid to other funds	(207,709)	(60,011)	(135,497)
Transfers	12,784	4,818	50,848
Net cash provided (used) by noncapital financing activities	(194,925)	(55,193)	(84,649)
Cash flows from capital and related financing activities:			
Principal paid on long-term debt	-	-	-
Purchase of capital assets	(10,949)	(28,772)	(10,952)
Capital grant receipts	-	-	-
Interest paid	-	-	-
Net cash provided (used) by capital and related financing activities	(10,949)	(28,772)	(10,952)
Net increase (decrease) in cash and cash equivalents	(5,511)	(46)	-
Cash and cash equivalents, July 1, 2017	44,020	16,172	-
Cash and cash equivalents, June 30, 2018	$ 38,509	$ 16,126	$ -

See accompanying notes to financial statements.

Business-type Activities--Enterprise Funds			
Solid Waste Fund	Golf Course Fund	Municipal Airport Fund	Total
$ 614,523	$ 839,936	$ 11,949	$ 3,999,625
(578,519)	(436,582)	(98,594)	(2,313,838)
(24,897)	(652,423)	-	(1,630,511)
11,107	(249,069)	(86,645)	55,276
-	324,821	118,650	443,471
(11,107)	-	-	(414,324)
-	-	-	68,450
(11,107)	324,821	118,650	97,597
-	(61,110)	-	(61,110)
-	(5,322)	(396,481)	(452,476)
-	-	364,476	364,476
-	(9,320)	-	(9,320)
-	(75,752)	(32,005)	(158,430)
-	-	-	(5,557)
-	-	-	60,192
$ -	$ -	$ -	$ 54,635

See accompanying notes to financial statements.

CITY OF BENSON, ARIZONA
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2018
(Continued)

	Business-type Activities--Enterprise Funds		
	Gas Fund	Water Fund	Liquid Waste Fund
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	$ 240,815	$ 145,029	$ (24,517)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	46,200	142,472	275,972
Bad debts	1,265	804	1,196
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:			
Accounts receivable	(10,115)	(7,251)	(7,083)
Prepaid expenses	-	(18,427)	(12,285)
Net pension and other postemployment benefits asset	(1,102)	(1,597)	(970)
Deferred outflows of resources related to pensions and other postemployment benefits	28,087	48,360	37,915
Accounts payable	14,562	(11,393)	(6,560)
Deferred revenue	-	-	-
Accrued expenses	669	(814)	1,273
Refundable deposits	(5,511)	(46)	-
Compensated absences payable	578	3,570	18,167
Net pension and other postemployment benefits liability	(62,853)	(132,652)	(126,998)
Deferred inflows of resources related to pensions and other postemployment benefits	(52,232)	(84,136)	(60,509)
Net cash provided (used) by operating activities	$ 200,363	$ 83,919	$ 95,601

See accompanying notes to financial statements.

Business-type Activities--Enterprise Funds			
Solid Waste Fund	Golf Course Fund	Municipal Airport Fund	Total
$ 22,558	$ (418,085)	$ (372,921)	$ (407,121)
-	154,653	279,707	899,004
1,074	-	-	4,339
(2,168)	(11,271)	-	(37,888)
-	-	-	(30,712)
(95)	(2,026)	-	(5,790)
3,252	24,870	-	142,484
1,899	16,408	6,569	21,485
-	14,661	-	14,661
(77)	2,263	-	3,314
-	-	-	(5,557)
-	6,154	-	28,469
(9,915)	29,826	-	(302,592)
(5,421)	(66,522)	-	(268,820)
$ 11,107	$ (249,069)	$ (86,645)	$ 55,276

See accompanying notes to financial statements.

CITY OF BENSON, ARIZONA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2018

	Pension Trust Fund
ASSETS	
Cash and cash equivalents	$ 595,924
Accounts receivable	517
Total assets	596,441
NET POSITION	
Held in trust for investment trust participants	$ 596,441

See accompanying notes to financial statements.

CITY OF BENSON, ARIZONA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2018

	Pension Trust Fund
Additions:	
Contributions	$ 49,037
Other income	6,677
Interest and dividends	737
Total additions	56,451
Deductions:	
Pension payments	30,200
Change in net position	26,251
Net position, beginning of year	570,190
Net position, end of year	$ 596,441

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the City of Benson, Arizona (City) have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). A summary of the City's more significant accounting policies follows.

For the year ended June 30, 2018, the City implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, as amended by GASB Statement No. 85, *Omnibus 2017*. GASB Statement No. 75 established standards for measuring and recognizing net assets or liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures related to other postemployment benefits (OPEB) provided through defined benefit OPEB plans. In addition, Statement No. 75 requires disclosure of information related to OPEB.

A. Reporting Entity

The City is a municipal government that is governed by a separately elected governing body. It is legally separate from and fiscally independent of other state and local governments. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations.

Included within the reporting entity:

The City of Benson Municipal Property Corporation is a nonprofit corporation incorporated under the laws of the State of Arizona. The principal objective of the Corporation is to assist the City of Benson, Arizona, in acquiring, constructing, financing, operating, improving or modifying public facilities for the benefit of all City of Benson, Arizona, residents. The Corporation's board of directors consists of seven members. For the year ending June 30, 2018, there was no activity.

The Villages at Vigneto Community Facilities District Number 1, **The Villages at Vigneto Community Facilities District Number 2**, **The Villages at Vigneto Community Facilities District Number 3**, **The Villages at Vigneto Revitalization District No. 1**, **The Villages at Vigneto Revitalization District No. 2**, **The Villages at Vigneto Revitalization District No. 3**, **The Villages at Vigneto Revitalization District No. 4**, **The Villages at Vigneto Revitalization District No. 5**, **The Villages at Vigneto Revitalization District No. 6**, and **The Villages at Vigneto Revitalization District No. 7** were formed for the purpose of acquiring and improving public infrastructure in specified land areas. As special purpose districts and separate political subdivisions under the Arizona Constitution, the Districts can levy taxes and issue bonds independently of the City and are considered component units. Property owners in the designated areas are assessed for District taxes and thus for the costs of operating the Districts. The City Council appoints the Board of Directors. For financial reporting purposes, transactions of

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

the Districts are combined together and blended as if they were part of the City's operations.

Separate financial statements of the Districts are not prepared.

B. Basis of Presentation

The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the City as a whole, while the fund financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the usefulness of the information.

Government-wide statements—provide information about the primary government (the City) and its component unit. The statements include a statement of net position and a statement of activities. These statements report the financial activities of the overall government, except for fiduciary activities. They also distinguish between the governmental and business-type activities of the City and between the City and its discretely presented component units. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties.

A statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities and segment of its business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The City does not allocate indirect expenses to programs or functions. Program revenues include:

- charges to customers or applicants for goods, services, or privileges provided,
- operating grants and contributions, and
- capital grants and contributions.

Revenues that are not classified as program revenues, including internally dedicated resources and all taxes, are reported as general revenues.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements to minimize the double counting of internal activities. However, charges for interfund services provided and used are not eliminated if the prices approximate their external exchange values.

Fund financial statements—provide information about the City's funds. Separate statements are presented for the governmental, proprietary, and fiduciary fund categories. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Fiduciary funds are aggregated and reported by fund type.

Proprietary fund operating revenues, such as charges for services, result from transactions associated with the fund's principal activity in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from transactions in which the parties do not exchange equal values. Revenues generated by ancillary activities are also reported as nonoperating revenues.

The City reports the following major governmental funds:

The ***General Fund*** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The ***HURF Fund*** accounts for specific revenue received from the State of Arizona Highway User Revenue Fund which is legally restricted to expenditures for specified purposes.

The ***Capital Projects Fund*** accounts for resources to be used for acquiring or constructing major capital facilities, other than those financed by proprietary funds.

The City reports the following major enterprise funds:

The ***Gas, Water, Liquid Waste, Solid Waste, Golf Course, and Municipal Airport*** account for operations that are financed and operated in a manner similar to private business enterprises, in which the intent of the City Council is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or for which the City Council has decided that periodic determination of revenue earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The City reports the following fiduciary fund types:

The ***Pension Trust Fund*** accounts for the City's Volunteer Firefighter's Relief and Pension Fund, a defined contribution plan for which the assets are held by the City in a trustee capacity.

C. Basis of Accounting

The government-wide, proprietary fund and fiduciary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, and landfill closure and post closure care costs, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

D. Cash and Investments

For the statement of cash flows, the City's cash and cash equivalents are considered to be cash on hand, demand deposits, cash and investments held by the County Treasurer, investments in the State Treasurer's local government investment pool, and only those highly liquid investments with a maturity of 3 months or less when purchased.

All investments are stated at fair value.

E. Allowance for Uncollectible Accounts

Allowances for uncollectible accounts receivable in the proprietary funds are estimated by the City.

F. Property Tax Calendar

Property taxes are levied on or before the third Monday in August and are payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May.

A lien assessed against real property assessed attaches on the first day of January preceding assessment and levy thereof.

Property taxes levied on residential property for current operations and maintenance expenses are limited to a percentage of the primary full cash value of such property. In addition, taxes levied for current operations and maintenance expenses on all types of property are limited to a maximum percentage increase over the prior year's levy adjusted for new construction and annexations. Property taxes levied to pay principle and interest on bonded indebtedness are unlimited.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

G. Capital Assets

Capital assets are reported at actual cost. Donated assets are reported at estimated fair value at the time received.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	$ 5,000	N/A	N/A
Construction in progress	5,000	N/A	N/A
Buildings	5,000	Straight-line	30
Infrastructure	5,000	Straight-line	25-40
Equipment	5,000	Straight-line	3-20

H. Deferred Outflows/Inflows of Resources

The statement of net position and balance sheet include separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as a revenue in future periods.

I. Investment Income

Investment income is composed of interest, dividends, and net changes in the fair value of applicable investments.

J. Compensated Absences

Compensated absences consist of vacation leave earned by employees based on services already rendered.

Employees may accumulate vacation hours equal to 1.5 times their annual vacation hours earned. Accordingly, vacation benefits are accrued as a liability in the financial statements.

Unused sick leave hours in excess of 960 accumulated at May 1 each year are paid to each eligible employee at 25% of the employee's normal hourly rate of pay.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

K. Fund Balance Reporting

The governmental funds' fund balances are reported separately within classifications based on a hierarchy of the constraints placed on those resources' use. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, and unrestricted, which includes committed, assigned, and unassigned fund balance classifications.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations.

The unrestricted fund balance category is composed of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations that the City's Council has approved, which is the highest level of decision-making authority within the City. Only the City Council can remove or change the constraints placed on committed fund balances.

Assigned fund balances are resources constrained by the City's intent to be used for specific purposes, but that are neither restricted nor committed. The City Council has authorized the City manager to assign resources for a specific purpose.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it is the City's policy to use (the City will use) restricted fund balances first. It is the City's policy to use (the City will use) committed amounts first when disbursing unrestricted fund balances, followed by assigned amounts, and lastly unassigned amounts.

L. Postemployment Benefits

For purposes of measuring the net pension and other postemployment benefits (OPEB) assets and liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 – RESTATEMENT OF BEGINNING FUND BALANCES/NET POSITION

Beginning fund balance of the General Fund was increased by $42,963 to restate the FSA payable balance of prior year. Additionally, beginning net position of the Governmental Activities was increased by the same amount.

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLE

Net position as of July 1, 2017, has been restated as follows for the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), as amended by GASB Statement No. 85, *Omnibus 2017.*

	Governmental Activities	Business-type Activities	Total
Net position as at June 30, 2017, as restated	$ 1,816,064	$ 22,060,704	$ 23,876,768
Prior period adjustments-implementation of GASB 75:			
Net OPEB asset (measurement date as of June 30, 2016)	42,165	-	42,165
Net OPEB liability (measurement date as of June 30, 2016)	(14,261)	(3,076)	(17,337)
Deferred outflows-City contributions made during fiscal year 2017	8,832	5,727	14,559
Total prior period adjustment	36,736	2,651	39,387
Net position, as restated, July 1, 2017	$ 1,852,800	$ 22,063,355	$ 23,916,155

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLE – Continued

	Gas Fund	Water Fund	Liquid Waste Fund
Net position as previously reported at June 30, 2017	$ 1,753,167	$ 1,236,678	$ 5,338,139
Prior period adjustments-implementation of GASB 75:			
Net OPEB liability (measurement date as of June 30, 2016)	(585)	(848)	(515)
Deferred outflows-City contributions made during fiscal year 2017	1,090	1,580	959
Total prior period adjustment	505	732	444
Net position, as restated, July 1, 2017	$ 1,753,672	$ 1,237,410	$ 5,338,583

	Solid Waste Fund	Golf Course Fund
Net position as previously reported at June 30, 2017	$ 330,301	$ 6,412,649
Prior period adjustments-implementation of GASB 75:		
Net OPEB liability (measurement date as of June 30, 2016)	(51)	(1,077)
Deferred outflows-City contributions made during fiscal year 2017	94	2,004
Total prior period adjustment	43	927
Net position, as restated, July 1, 2017	$ 330,344	$ 6,413,576

NOTE 4 – DEPOSITS AND INVESTMENTS

Arizona Revised Statutes (A.R.S.) authorize the City to invest public monies in the State Treasurer's investment pool; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds, notes, and other evidences of indebtedness; interest-earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; specified commercial paper issued by corporations organized and doing business in the United States; specified bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars; and certain open-end and closed-end mutual funds, including exchange traded funds. In addition, the City Treasurer may invest trust funds in certain fixed income securities of corporations doing business in the United States or District of Columbia.

Credit risk
Statutes have the following requirements for credit risk:

1. Commercial paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars must be rated "A" or better at the time of purchase by at least two nationally recognized rating agencies.
3. Fixed income securities must carry one of the two highest ratings by Moody's investor's service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

Custodial credit risk
Statutes require collateral for deposits at 102 percent of all deposits federal depository insurance does not cover.

Concentration of credit risk
Statutes do not include any requirements for concentration of credit risk.

Interest rate risk
Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years. The maximum maturity for investments in repurchase agreements is 180 days.

Foreign currency risk
Statutes do not allow foreign investments unless the investment is denominated in United States dollars.

The City's investment policy states that the City will conform with Arizona Revised Statutes. The City does not have a formal investment policy with respect to custodial credit risk, concentration credit risk, or foreign currency risk.

NOTE 4 – DEPOSITS AND INVESTMENTS – Continued

Deposits – At June 30, 2018, the carrying amount of the City's total nonpooled cash in bank was $3,369,472 and the bank balance was $3,545,606. Of the bank balance, $500,000 was covered by federal depository insurance and the remainder was collateralized by securities held by the financial institutions.

Investments – At June 30, 2018, the investments consisted of the following:

	Rating	Reported Amount	Fair Value
Investment in State Treasurer's Investment Pool 7 Primary Government	AAA	$ 119,096	$ 119,096
Investment in State Treasurer's Investment Pool 7 Fiduciary Funds	AAA	$ 69,645	$ 69,645

Investments in the State Treasurer's investment pools are valued at the pool's share price multiplied by the number of shares the City held. The fair value of a participant's position in the pools approximates the value of that participant's pool shares. The State Board of Investment provides oversight for the State Treasurer's investment pools. The shares are not identified with specific investments and are not subject to custodial credit risk.

Restricted cash –$54,635 is restricted for refundable customer deposits in the proprietary funds. In the governmental funds $23,240 of RICO funds is restricted for public safety and $1,082,667 are bond funds restricted for capital improvements.

NOTE 5 – ACCOUNTS RECEIVABLE

The following table summarizes that City's receivables, net of allowance for uncollectible, for the proprietary funds as of June 30, 2018:

	Gas Fund	Water Fund	Liquid Waste Fund	Solid Waste Fund	Golf Course Fund	Total
Accounts receivable	$ 30,986	$ 50,738	$ 36,427	$ 30,077	$ 39,958	$ 188,186
Less allowance	(5,000)	(5,972)	(2,068)	(4,135)	-	(17,175)
Accounts receivable - net	$ 25,986	$ 44,766	$ 34,359	$ 25,942	$ 39,958	$ 171,011

NOTE 6 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at June 30, 2018, included $9,907 in county-shared revenue from auto lieu taxes, $16,355 in state-shared revenue from sales taxes, $17,065 in public safety grants from the State of Arizona, $37,435 in state-shared revenue from highway user revenue fund (HURF) taxes, $36,285 in grant revenue from the State of Arizona.

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018, was as follows:

	Balance July 1, 2017	Increases	Decreases	Balance June 30, 2018
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 722,980	$ -	$ -	$ 722,980
Capital assets being depreciated:				
Buildings	5,060,918	-	-	5,060,918
Equipment	4,677,988	14,621	(113,502)	4,579,107
Infrastructure	4,770,219	100,247	-	4,870,466
Total	14,509,125	114,868	(113,502)	14,510,491
Less accumulated depreciation for:				
Buildings	(3,144,376)	(224,270)	-	(3,368,646)
Equipment	(3,460,339)	(303,188)	113,257	(3,650,270)
Infrastructure	(2,765,033)	(194,316)	-	(2,959,349)
Total	(9,369,748)	(721,774)	113,257	(9,978,265)
Total capital assets being depreciated, net	5,139,377	(606,906)	(245)	4,532,226
Governmental activities capital assets, net	$ 5,862,357	$ (606,906)	$ (245)	$ 5,255,206

NOTE 7 – CAPITAL ASSETS – Continued

	Balance July 1, 2017	Increases	Decreases	Balance June 30, 2018
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 7,744,582	$ -	$ -	$ 7,744,582
Capital assets being depreciated:				
Utility systems	18,534,339	390,981	-	18,925,320
Buildings	9,956,945	-	-	9,956,945
Equipment	1,465,367	61,495	-	1,526,862
Total	29,956,651	452,476	-	30,409,127
Less accumulated depreciation for:				
Utility systems	(7,418,752)	(541,444)	-	(7,960,196)
Buildings	(4,387,336)	(259,317)	-	(4,646,653)
Equipment	(1,040,382)	(98,243)	-	(1,138,625)
Total	(12,846,470)	(899,004)	-	(13,745,474)
Total capital assets being depreciated, net	17,110,181	(446,528)	-	16,663,653
Business-type activities capital assets, net	$ 24,854,763	$ (446,528)	$ -	$ 24,408,235

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	$ 41,300
Public safety	211,358
Highways and streets	200,390
Transit	85,848
Culture and recreation	182,878
Total governmental activities depreciation expense	$ 721,774
Business-type activities:	
Gas	$ 46,200
Water	142,472
Liquid waste	275,972
Golf Course	154,653
Airport	279,707
Total business-type activities depreciation expense	$ 899,004

NOTE 8 – LONG-TERM LIABILITIES

The following schedule details the City's long-term liability and obligation activity for the year ended June 30, 2018.

	Balance July 1, 2017	Additions	Reductions	Balance June 30, 2018	Due within 1 year
Governmental activities:					
Compensated absences	$ 190,301	$ 21,809	$ -	$ 212,110	$ 169,688
Net pension and other postemployment benefits liability	4,715,754	249,091	-	4,964,845	-
Capital leases payable	55,896	-	55,896	-	-
Bond payable-refunding	1,895,000	-	110,000	1,785,000	120,000
Bonds payable	2,040,000	-	125,000	1,915,000	125,000
Bond discount	(28,844)	-	(2,403)	(26,441)	(2,403)
Notes payable	60,000	-	10,000	50,000	10,000
Governmental activities long-term liabilities	$ 8,928,107	$ 270,900	$ 298,493	$ 8,900,514	$ 422,285
Business-type activities:					
Compensated absences	$ 59,677	$ 28,469	$ -	$ 88,146	$ 70,516
Net pension and other postemployment benefits liability	1,951,160	-	302,592	1,648,568	-
Capital leases payable	98,709	-	61,110	37,599	37,599
Business-type activities long-term liabilities	$ 2,109,546	$ 28,469	$ 363,702	$ 1,774,313	$ 108,115

NOTE 8 – LONG-TERM LIABILITIES – Continued

The following schedule details debt service requirements to maturity for the City's bonds and notes payable at June 30, 2018.

	Governmental Activities					
Year Ending	Notes Payable		Bonds Payable		Total	
June 30	Principal	Interest	Principal	Interest	Principal	Interest
2019	$ 10,000	$ 1,700	$ 242,597	$ 150,228	$ 252,597	$ 151,928
2020	10,000	1,300	252,597	140,666	262,597	141,966
2021	10,000	900	257,597	130,266	267,597	131,166
2022	10,000	500	272,596	119,267	282,596	119,767
2023	10,000	100	287,596	106,942	297,596	107,042
2024-28	-	-	1,612,980	330,695	1,612,980	330,695
2029-33	-	-	747,596	19,729	747,596	19,729
Total	$ 50,000	$ 4,500	$ 3,673,559	$ 997,791	$ 3,723,559	$ 1,002,291

Bonds Payable – The City's bonded debt consists of a 2010 Excise Tax Revenue Bond issuance of $5,240,000. The Excise Tax Revenue Bond requires repayments of interest only due semi-annually starting January 1, 2011, with annual principal payments starting on July 1, 2011. Bonds outstanding at June 30, 2018, were as follows:

Description	Original Amount	Maturity Ranges	Interest Rates	Outstanding Principal
Governmental Activities				
Excise tax revenue bond	$ 2,525,000	2030	3.70%	$ 1,915,000
Excise tax revenue refunding bond	2,715,000	2030	3.70%	1,785,000
Total excise tax revenue bonds	$ 5,240,000			3,700,000
		Amortized bond discount		(26,441)
		Revenue bonds, net		$ 3,673,559

Notes Payable – Notes payable consisted of the following:

Description	Original Amount	Maturity Ranges	Interest Rates	Outstanding Principal
Governmental Activities				
Note payable - Company	$ 100,000	2023	4.00%	$ 50,000

NOTE 8 – LONG-TERM LIABILITIES – Continued

Capital Leases Payable – The City has acquired equipment under the provisions of a long-term lease agreements classified as capital leases for accounting purposes because they provide for a bargain purchase option or a transfer of ownership by the end of the lease term.

The following schedule details debt service requirements to maturity for the City's capital leases payable at June 30, 2018.

	Leases Payable Business-type Activities		
Year Ending June 30	Principal	Interest	Total Minimum Lease Pmts
2019	$ 37,559	$ 2,583	$ 40,142

The assets acquired through capital leases are as follows:

	Business-type Activities
Equipment	$ 305,342
Less: accumulated depreciation	(173,788)
Carrying value	$ 131,554

NOTE 9 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance for all such risks of loss, including workers' compensation and employees' health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

The City contributes to the pension plans described below. The plans are component units of the State of Arizona.

At June 30, 2018, the City reported the following aggregate amounts related to pensions and other postemployment benefits (OPEB) for all plans to which it contributes:

Statement of Net Position and Statement of Activities	Governmental Activities	Business-type Activities	Total
Net pension/OPEB assets	$ 66,808	$ 5,790	$ 72,598
Net pension/OPEB liabilities	4,964,845	1,648,568	6,613,413
Deferred outflows of resources related to pension and OPEB	1,152,915	221,951	1,374,866
Deferred inflows of resources related to pension and OPEB	514,476	126,596	641,072
Pension and OPEB expense	299,975	(47,545)	252,430

The City reported $268,056 of pension and OPEB contributions as expenditures in the governmental funds related to all plans to which it contributes.

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

A. Arizona State Retirement System

Plan Description – City employees not covered by the other pension plans described below participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

Benefits Provided – The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefits terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Initial Membership Date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years age 62 5 years age 50* Any years age 65	30 years age 55 25 years age 60 10 years age 62 5 years age 50* Any years age 65
Final average salary is based on	Highest 36 months of last 120 months	Highest 60 months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

*With actuarially reduced benefits.

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from $150 per month to $260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

Contributions – In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2018, statute required active ASRS members to contribute at the actuarially determined rate of 11.50 percent (11.34 percent for retirement and 0.16 percent for long-term disability) of the members' annual covered payroll, and statute required the City to contribute at the actuarially determined rate of 11.50 percent (10.90 percent for retirement, 0.44 percent for health insurance premium benefit, and 0.16 percent for long-term disability) of the active members' annual covered payroll. In addition, the City was required by statute to contribute at the actuarially determined rate of 9.49 percent (9.26 percent for retirement, 0.01 percent for health insurance premium benefit, and 0.13 percent for long-term disability) of annual covered payroll of retired members who worked for the City in positions that an employee who contributes to the ASRS would typically fill. The City's contributions to the pension, health insurance premium benefit, and long-term disability plans for the year ended June 30, 2018, were $277,879, $11,217, and $4,079, respectively.

During fiscal year 2018, the City paid for ASRS pension and OPEB contributions as follows: 48.90 percent from the General Fund, 5.51 percent from the Highways and Streets Fund, 3.61 from the Transit Fund, 7.99 percent from the Gas Fund, 11.58 percent from the Water Fund, 7.03 percent from the Liquid Waste Fund, .69 percent from the Solid Waste Fund, and 14.69 percent from the Golf Course Fund.

Liability - At June 30, 2018, the City reported the following asset and liabilities for its proportionate share of the ASRS' net pension/OPEB asset or liability.

	Net Pension/OPEB (Asset) Liability
Pension	$ 3,917,880
Health insurance premium benefit	(13,795)
Long-term disability	9,153

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The net asset and net liabilities were measured as of June 30, 2017. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2016, to the measurement date of June 30, 2017. The total pension liability as of June 30, 2018, reflects a change in actuarial assumption related to changes in loads for future potential permanent benefit increases.

The City's proportion of the net asset or net liability was based on the City's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2017. The City's proportions measured as of June 30, 2017, and the change from its proportions measured as of June 30, 2016, were:

	Proportion June 30, 2017	Increase (decrease) from June 30, 2016
Pension	0.02515%	0.00026%
Health insurance premium benefit	0.02534%	0.00000%
Long-term disability	0.02525%	0.00000%

The net asset and net liabilities measured as of June 30, 2018, will reflect changes of actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016. The change in the City's net asset and net liabilities as a result of these changes is not known.

Expense – For the year ended June 30, 2018, the City recognized the following pension and OPEB expense.

	Pension/OPEB Expense
Pension	(126,207)
Health insurance premium benefit	8,068
Long-term disability	4,882

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Deferred Outflows/Inflows of Resources—At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health Insurance Premium Benefit	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 117,480	$ -	$ -
Changes of assumptions or other inputs	170,163	117,152	-	-
Net difference between projected and actual earnings on pension plan investments	28,128	-	-	15,533
Changes in proportion and differences between City contributions and proportionate share of contributions	37,241	50,013	-	14
City contributions subsequent to the measurement date	277,879	-	11,217	-
Total	$ 513,411	$ 284,645	$ 11,217	$ 15,547

	Long-Term Disability	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ -	$ 1,369
City contributions subsequent to the measurement date	4,079	-
Total	$ 4,079	$ 1,369

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from City contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year ended June 30,	Pension	Health Insurance Premium Benefit	Long-Term Disability
2019	$ (187,138)	$ (3,887)	(342)
2020	177,523	(3,887)	(342)
2021	50,624	(3,887)	(342)
2022	(90,123)	(3,885)	(342)
2023	-	-	-
Thereafter	-	-	-

Actuarial Assumptions – The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

ASRS	
Actuarial valuation date	June 30, 2016
Actuarial roll forward date	June 30, 2017
Actuarial cost method	Entry age normal
Investment rate of return	8%
Projected salary increases	3 - 6.75% for pensions/not applicable for OPEB
Inflation	3%
Permanent benefit increase	Included for pensions/not applicable for OPEB
Mortality rates	1994 GAM Scale BB
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2012.

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The long-term expected rate of return on ASRS plan investments was determined to be 8.70 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Arithmetic Real Rate of Return
Equity	58%	6.73%
Fixed income	25%	3.70%
Real estate	10%	4.25%
Multi-asset	5%	3.41%
Commodities	2%	3.84%
Total	100%	

Discount Rate – The discount rate used to measure the ASRS total pension/OPEB liability was 8 percent, which is less than the long-term expected rate of return of 8.7 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Sensitivity of the City's Proportionate Share of the ASRS Net Pension/OPEB (Asset) Liability to Changes in the Discount Rate – The following table presents the City's proportionate share of the net pension/OPEB liability calculated using the discount rate of 8 percent, as well as what the City's proportionate share of the net pension/OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (7 percent) or 1 percentage point higher (9 percent) than the current rate:

	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
City's Proportionate share of the			
Net pension liability	$ 5,028,667	$ 3,917,880	$ 2,989,722
Net insurance premium benefit liability (asset)	22,910	(13,795)	(44,988)
Net long-term disability liability	10,944	9,153	7,633

Plan Fiduciary Net Position – Detailed information about the plans' fiduciary net position is available in the separately issued ASRS financial report.

B. Public Safety Personnel Retirement System

Plan Descriptions – City police and fire employees participate in the Public Safety Personnel Retirement System (PSPRS). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plans and agent and cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plans. A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool).

The PSPRS issues publicly available financial report that includes financial statements and required supplementary information. The report is available on the PSPRS website at www.psprs.com.

Benefits Provided – The PSPRS provide retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefits terms.

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Initial Membership Date:	
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017
Retirement and Disability		
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 36 consecutive months of last 20 years
Benefit percentage		
Normal Retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited services over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%
Accidental Disability Retirement	50% or normal retirement, whichever is greater	
Catastrophic Disability Retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	
Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20	
Survivor Benefit		
Retired Members	80% to 100% of retired member's pension benefit	
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was result of injuries received on the job	

Retirement and survivor benefits are subject to automatic cost-of-living adjustments. The adjustments are based on inflation. In addition, the Legislature may enact permanent one-time benefit increases after a Joint Legislative Budget Committee analysis of the increase's effects on the plan. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. Benefits range from $150 per month to $260 per month depending on the age of the member and dependents.

Employees Covered by Benefit Terms – At June 30, 2018, the following employees were covered by the agent plans' benefit terms:

	PSPRS Police		PSPRS Fire	
	Pension	Health	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	5	5	-	-
Inactive employees entitled to but not yet receiving benefits	3	1	-	-
Active employees	12	12	1	1
Total	20	18	1	1

Contributions and Annual OPEB Cost – State statutes establish the pension contribution requirements for active PSPRS employees. In accordance with state statutes, annual actuarial valuations determine employer contribution requirements for PSPRS pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contributions rates for the year ended June 30, 2018, are indicated below. Rates are a percentage of active members' annual covered payroll.

	Active Member-Pension	City-Pension	City-Health Insurance Premium Benefit
PSPRS Police	7.65% - 11.65%	34.17%	0.00%
PSPRS Fire	7.65% - 11.65%	32.36%	1.31%

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The City's contributions to the plans for the year ended June 30, 2018, were:

	Pension	Health Insurance Premium Benefit
PSPRS Police	$ 255,371	$ -
PSPRS Fire	23,294	943

During fiscal year 2018, the City paid for 100 percent of PSPRS-Police and PSPRS-Fire pension and OPEB contributions from the General Fund.

Liability – At June 30, 2018, the City reported the following liability:

	Net Pension (Asset) Liability	Net OPEB (Asset) Liability
PSPRS Police	$ 2,526,507	$ (58,803)
PSPRS Fire	153,078	6,795

The net assets and net liabilities were measured as of June 30, 2017, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2017, reflect changes of actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016, including decreasing the investment rate of return from 7.5 percent to 7.4 percent, decreasing the wage inflation from 4 percent to 3.5 percent, and updating mortality, withdrawal, disability, and retirement assumptions. The total pension liabilities for PSPRS also reflect changes of benefit terms for legislation that changed benefit eligibility and multipliers for employees who became members on or after January 1, 2012, and before July 1, 2017, and a court decision that decreased the contribution rates for employees who became members before July 20, 2011. The court decision will also affect the PSPRS net pension liabilities measured as of June 30, 2018, because of refunds of excess member contributions. The change in the City's PSPRS net pension liabilities as a result of the refunds is not known.

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Actuarial Assumptions – The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

PSPRS	
Actuarial valuation date	June 30, 2017
Actuarial cost method	Entry age normal
Investment rate of return	7.40%
Wage inflation	3.5% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/not applicable for OPEB
Permanent benefit increase	Included for pensions/not applicable for OPEB
Mortality rates	RP-2014 tables using MP-2016 improvement scale with adjustments to match current experience
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

The long-term expected rate of return on PSPRS plan investments was determined to be 7.4 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Geometric Real Rate of Return
Short term investments	2%	0.25%
Absolute return	2%	3.75%
Risk parity	4%	5.00%
Fixed Income	5%	1.25%
Real assets	9%	4.52%
GTAA	10%	3.96%
Private credit	12%	6.75%
Real estate	10%	3.75%
Credit opportunities	16%	5.83%
Non-U.S. equity	14%	8.70%
U.S. equity	16%	7.60%
Total	100%	

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Discount Rates – At June 30, 2017, the discount rate used to measure the PSPRS total pension/OPEB liabilities was 7.4 percent, which was a decrease of 0.1 from the discount rate used as of June 30, 2016. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Changes in the Net Pension/OPEB Liability (Asset)

PSPRS-Police

	Pension Increase (Decrease)		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (Asset) (a) - (b)**
Balances at June 30, 2017	$ 4,547,076	$ 2,077,981	$ 2,469,095
Changes for the year			
Service Cost	159,861	-	159,861
Interest on the total liability	339,132	-	339,132
Changes of benefit terms	53,217	-	53,217
Differences between expected and actual experience in the measurement of the liability	(3,801)	-	(3,801)
Changes of assumptions or other inputs	174,233	-	174,233
Contributions-employer	-	326,453	(326,453)
Contributions-employee	-	88,054	(88,054)
Net investment income	-	253,339	(253,339)
Benefit payments, including refunds of employee contributions	(210,490)	(210,490)	-
Administrative expense	-	(2,642)	2,642
Other changes	-	26	(26)
Net changes	512,152	454,740	57,412
Balances at June 30, 2018	$ 5,059,228	$ 2,532,721	$ 2,526,507

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

	Health Insurance Premium Benefit Increase (Decrease)		
	Total OPEB Liability (a)	**Plan Fiduciary Net Position (b)**	**Net OPEB (Asset) Liability (a) - (b)**
Balances at June 30, 2017	$ 107,784	$ 149,949	$ (42,165)
Changes for the year			
Service Cost	2,769	-	2,769
Interest on the total liability	8,119	-	8,119
Changes of benefit terms	579	-	579
Differences between expected and actual experience in the measurement of the liability	(6,560)	-	(6,560)
Changes of assumptions or other inputs	(4,136)	-	(4,136)
Net investment income	-	17,565	(17,565)
Benefit payments, including refunds of employee contributions	(1,838)	(1,838)	-
Administrative expense	-	(156)	156
Net changes	(1,067)	15,571	(16,638)
Balances at June 30, 2018	$ 106,717	$ 165,520	$ (58,803)

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

PSPRS-Fire

	Pension Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2017	$ 624,850	$ 461,864	$ 162,986
Changes for the year			
Service Cost	18,883	-	18,883
Interest on the total liability	47,572	-	47,572
Changes of benefit terms	1,194	-	1,194
Differences between expected and actual experience in the measurement of the liability	(24,731)	-	(24,731)
Changes of assumptions or other inputs	19,960	-	19,960
Contributions-employer	-	10,955	(10,955)
Contributions-employee	-	7,678	(7,678)
Net investment income	-	55,034	(55,034)
Administrative expense	-	(887)	887
Other changes	-	6	(6)
Net changes	62,878	72,786	(9,908)
Balances at June 30, 2018	$ 687,728	$ 534,650	$ 153,078

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

	Health Insurance Premium Benefit Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB (Asset) Liability (a) - (b)
Balances at June 30, 2017	$ 19,509	$ 9,499	$ 10,010
Changes for the year			
Service Cost	318	-	318
Interest on the total liability	1,475	-	1,475
Differences between expected and actual experience in the measurement of the liability	(1,613)	-	(1,613)
Changes of assumptions or other inputs	(1,356)	-	(1,356)
Contributions-employer	-	916	(916)
Net investment income	-	1,134	(1,134)
Administrative expense	-	(11)	11
Net changes	(1,176)	2,039	(3,215)
Balances at June 30, 2018	$ 18,333	$ 11,538	$ 6,795

Sensitivity of the City's Net Pension/OPEB Liability to Changes in the Discount Rate – The following table presents the City's net pension/OPEB (assets) liabilities calculated using the discount rate of 7.4 percent, as well as what the City's net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.4 percent) or 1 percentage point higher (8.4 percent) than the current rate:

	1% Decrease (6.4%)	Current Discount Rate (7.4%)	1% Increase (8.4%)
PSPRS Police			
Net pension (asset) liability	$ 3,216,644	$ 2,526,507	$ 1,963,975
Net OPEB (asset) liability	(45,448)	(58,803)	(69,979)
PSPRS Fire			
Net pension (asset) liability	$ 255,798	$ 153,078	$ 69,917
Net OPEB (asset) liability	8,910	6,795	5,011

Plan Fiduciary Net Position – Detailed information about the plans' fiduciary net position is available in the separately issued PSPRS financial reports.

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Expense – For the year ended June 30, 2018, the City recognized the following pension and OPEB expense:

	Pension Expense	OPEB Expense
PSPRS Police	$ 357,421	$ (2,327)
PSPRS Fire	10,728	(135)

Deferred Outflows/Inflows of Resources – At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

PSPRS-Police

	Pension		Health Insurance Premium Benefit	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 196,036	$ -	$ 5,640
Changes of assumptions or other inputs	395,102	-	-	3,556
Net difference between projected and actual earnings on pension plan investments	124,051	91,782	-	5,115
City contributions subsequent to the measurement date	255,371	-	-	-
Total	$ 774,524	$ 287,818	$ -	$ 14,311

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

PSPRS-Fire

	Pension		Health Insurance Premium Benefit	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,317	$ 15,444	$ -	$ 1,007
Changes of assumptions or other inputs	19,283	-	-	847
Net difference between projected and actual earnings on pension plan investments	26,798	19,774	-	310
City contributions subsequent to the measurement date	23,294	-	943	-
Total	$ 70,692	$ 35,218	$ 943	$ 2,164

The amounts reported as deferred outflows of resources related to pensions and OPEB resulting from City contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

	PSPRS Police		PSPRS Fire	
	Pension	Health	Pension	Health
Year ended June 30,				
2019	$ 54,050	$ (2,779)	$ 8,527	$ (1,193)
2020	73,883	(2,779)	4,988	(817)
2021	51,750	(2,779)	2,609	(78)
2022	5,989	(2,778)	(3,944)	(76)
2023	27,121	(1,500)	-	-
Thereafter	18,542	(1,696)	-	-

NOTE 11 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables—Interfund balances at June 30, 2018, were as follows:

	Payable to			
Payable from	General Fund	Gas Fund	Solid Waste Fund	Total
HURF Fund	$ 101,903	$ -	$ -	$ 101,903
Grants Fund (nonmajor)	13,003	-	-	13,003
Transit Fund (nonmajor)	18,741	-	-	18,741
Water Fund	-	-	259,215	259,215
Liquid Waste Fund	-	101,541	58,822	160,363
Golf Course Fund	-	1,421,010	-	1,421,010
Municipal Airport Fund	744,572	419,258	-	1,163,830
	$ 878,219	$ 1,941,809	$ 318,037	$ 3,138,065

Interfund transfers—Interfund transfers for the fiscal year ended June 30, 2018, were as follows:

	Transfer from		
Transfer to	General Fund	CFD Fund (nonmajor)	Total
General Fund	$ -	$ 43,460	$ 43,460
Gas Fund	12,784	-	12,784
Water Fund	4,818	-	4,818
Liquid Waste	50,848	-	50,848
Capital Projects Fund	275,793	-	275,793
Grants Fund (nonmajor)	50,661	-	50,661
Transit Fund (nonmajor)	26,526	-	26,526
	$ 421,430	$ 43,460	$ 464,890

The purpose of the interfund transfers shown above was to pay for capital expenditures and to fund current operations.

NOTE 12 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2018, the following funds reported a deficit fund balance:

Fund	Deficit
Grants Fund	$ 5,003

Benson

Arizona

Founded in 1880

Gateway to the San Pedro Valley

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BENSON, ARIZONA
Required Supplementary Information
Budgetary Comparison Schedules
General Fund
June 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenue				
Taxes	$ 4,408,409	$ 4,408,409	$ 5,038,314	$ 629,905
Intergovernmental	1,494,625	1,494,625	1,383,674	(110,951)
Charges for services	119,400	119,400	102,139	(17,261)
Licenses and permits	419,699	419,699	131,063	(288,636)
Other revenue	28,000	28,000	76,132	48,132
Interest	1,800	1,800	11,791	9,991
Fines and forfeitures	8,600	8,600	9,782	1,182
Total revenue	6,480,533	6,480,533	6,752,895	272,362
Expenditures				
Current				
Public safety	2,758,368	2,758,368	2,533,025	225,343
General government	3,130,568	3,130,568	1,304,659	1,825,909
Culture and recreation	946,134	946,134	848,785	97,349
Public works	197,994	197,994	50,669	147,325
Debt service				
Principal	300,897	300,897	300,897	-
Interest	165,109	165,109	165,109	-
Capital outlay	1,089,621	1,089,621	14,621	1,075,000
Total expenditures	8,588,691	8,588,691	5,217,765	3,370,926
Excess (deficiency) of revenue over expenditures	(2,108,158)	(2,108,158)	1,535,130	3,643,288
Other financing sources (uses)				
Sale of assets	5,000	5,000	-	(5,000)
Transfers in (out)	(429,878)	(429,878)	(377,970)	51,908
Total other financing sources (uses)	(424,878)	(424,878)	(377,970)	46,908
Net changes in fund balance	(2,533,036)	(2,533,036)	1,157,160	3,690,196
Fund balance, beginning of year	4,510,591	4,510,591	4,510,591	-
Fund balance, end of year	1,977,555	$ 1,977,555	$ 5,667,751	$ 3,690,196

See accompanying notes to budgetary comparison schedule.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Budgetary Comparison Schedules
HURF Fund
Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenue				
Intergovernmental	$ 399,973	$ 399,973	$ 416,317	$ 16,344
Other revenue	-	-	15,769	15,769
Total revenue	399,973	399,973	432,086	32,113
Expenditures				
Current				
Highways and streets	419,408	419,408	427,750	(8,342)
Excess (deficiency) of revenue over expenditures	(19,435)	(19,435)	4,336	23,771
Other financing sources (uses)				
Transfers in (out)	19,435	19,435	-	(19,435)
Net changes in fund balance	-	-	4,336	4,336
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	-	$ -	$ 4,336	$ 4,336

See accompanying notes to budgetary comparison schedule.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Notes to Budgetary Comparison Schedules
June 30, 2018

NOTE 1 – BUDGETING AND BUDGETARY CONTROL

Arizona Revised Statutes (A.R.S.) require the City to prepare and adopt a balanced budget annually for each governmental fund. The City Council must approve such operating budgets on or before the third Monday in July to allow sufficient time for the legal announcements and hearings required for the adoption of the property tax levy on the third Monday in August. A.R.S. prohibit expenditures or liabilities in excess of the amounts budgeted.

Expenditures may not legally exceed appropriations at the department level. In certain instances, transfers of appropriations between departments or from the contingency account to a department may be made upon the City Councils' approval.

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

The City's budget is prepared on a basis consistent with generally accepted accounting principles.

NOTE 3 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended June 30, 2018, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) in the Library, Tourism, and HURF departments.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Schedule of the City's Proportionate
Share of the Net Pension/OPEB Liability
Cost-Sharing Plans
June 30, 2018

ASRS-Pension

	Reporting Fiscal Year (Measurement Date)				
	2018 (2017)	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2009**
City's proportion of the net pension liability	0.025150%	0.024890%	0.024750%	0.029562%	Information
City's proportionate share of the net pension liability	$ 3,917,880	$ 4,017,496	$ 3,855,617	$ 4,374,107	not available
City's covered payroll	$ 2,453,506	$ 2,330,221	$ 2,279,881	$ 2,664,766	
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	159.68%	172.41%	169.11%	164.15%	
Plan fiduciary net position as a percentage of the total pension liability	69.92%	64.27%	68.35%	69.49%	

ASRS-Health Insurance Premium Benefit

	Reporting Fiscal Year (Measurement Date)	
	2018 (2017)	**2017 through 2009**
City's proportion of the net OPEB (asset)	0.025340%	Information
City's proportionate share of the net OPEB (asset)	$ (13,795)	not available
City's covered payroll	$ 2,453,506	
City's proportionate share of the net OPEB (asset) as a percentage of its covered-employee payroll	-0.56%	
Plan fiduciary net position as a percentage of the total OPEB liability	103.57%	

See accompanying notes to pension plan schedules.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Schedule of the City's Proportionate
Share of the Net Pension/OPEB Liability
Cost-Sharing Plans
June 30, 2018

ASRS-Long-Term Disability

	Reporting Fiscal Year (Measurement Date)	
	2018 (2017)	**2017 through 2009**
City's proportion of the net OPEB (asset)	0.025250%	Information
City's proportionate share of the net OPEB (asset)	$ 9,153	not available
City's covered payroll	$ 2,453,506	
City's proportionate share of the net OPEB (asset) as a percentage of its covered-employee payroll	0.37%	
Plan fiduciary net position as a percentage of the total OPEB liability	84.44%	

See accompanying notes to pension plan schedules.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Schedule of Changes in the City's
Net Pension/OPEB Liability (Asset) and Related Ratios
Agent Plans
June 30, 2018

PSPRS - Police

	Reporting Fiscal Year (Measurement Date)				
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2009
Total pension liability					Information not available
Service cost	$ 159,861	$ 138,299	$ 141,310	$ 144,455	
Interest on the total pension liability	339,132	316,814	304,443	267,446	
Changes of benefit terms	53,217	200,621	-	75,099	
Differences between expected and actual experience in the measurement of the pension liability	(3,801)	(126,538)	(86,011)	(145,164)	
Changes of assumptions or other inputs	174,233	164,158	-	327,183	
Benefit payments, including refunds of employee contributions	(210,490)	(225,960)	(175,329)	(216,951)	
Net change in total pension liability	512,152	467,394	184,413	452,068	
Total pension liability - beginning	4,547,076	4,079,682	3,895,269	3,443,201	
Total pension liability - ending (a)	$ 5,059,228	$ 4,547,076	$ 4,079,682	$ 3,895,269	
Plan fiduciary net position					
Contributions - employer	$ 326,453	$ 191,584	$ 161,488	$ 173,370	
Contributions - employee	88,054	84,768	84,093	82,762	
Net investment income	253,339	11,938	73,063	240,572	
Benefit payments, including refunds of employee contributions	(210,490)	(225,960)	(175,329)	(216,951)	
Administrative expense	(2,642)	(2,117)	(2,156)	-	
Other changes	26	(66,306)	(39,939)	(157,483)	
Net change in plan fiduciary net position	454,740	(6,093)	101,220	122,270	
Plan fiduciary net position - beginning	2,077,981	2,084,074	1,982,854	1,860,584	
Plan fiduciary net position - ending (b)	$ 2,532,721	$ 2,077,981	$ 2,084,074	$ 1,982,854	
City's net pension liability (asset) - ending (a) - (b)	$ 2,526,507	$ 2,469,095	$ 1,995,608	$ 1,912,415	
Plan fiduciary net position as a percentage of the total pension liability	50.06%	45.70%	51.08%	50.90%	
Covered payroll	$ 748,414	$ 760,718	$ 661,590	$ 784,309	
City's net pension (asset) liability as a percentage of covered payroll	337.58%	324.57%	301.64%	243.83%	

See accompanying notes to pension plan schedules.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Schedule of Changes in the City's
Net Pension/OPEB Liability (Asset) and Related Ratios
Agent Plans
June 30, 2018

PSPRS - Fire

	Reporting Fiscal Year (Measurement Date)				
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2009
Total pension liability					Information not available
Service cost	$ 18,883	$ 15,043	$ 13,435	$ 13,510	
Interest on the total pension liability	47,572	38,076	39,807	36,948	
Changes of benefit terms	1,194	67,364	-	(140)	
Differences between expected and actual experience in the measurement of the pension liability	(24,731)	4,345	(76,104)	(33,897)	
Changes of assumptions or other inputs	19,960	22,500	-	20,043	
Benefit payments, including refunds of employee contributions	-	-	-	-	
Net change in total pension liability	62,878	147,328	(22,862)	36,464	
Total pension liability - beginning	624,850	477,522	500,384	463,920	
Total pension liability - ending (a)	$ 687,728	$ 624,850	$ 477,522	$ 500,384	
Plan fiduciary net position					
Contributions - employer	$ 10,955	$ 10,493	$ 4,620	$ 8,548	
Contributions - employee	7,678	7,984	6,990	7,093	
Net investment income	55,034	2,580	15,227	48,425	
Benefit payments, including refunds of employee contributions	-	-	-	-	
Administrative expense	(887)	(771)	(764)	-	
Other changes	6	2	(338)	(6,039)	
Net change in plan fiduciary net position	72,786	20,288	25,735	58,027	
Plan fiduciary net position - beginning	461,864	441,576	415,841	357,814	
Plan fiduciary net position - ending (b)	$ 534,650	$ 461,864	$ 441,576	$ 415,841	
City's net pension liability (asset) - ending (a) - (b)	$ 153,078	$ 162,986	$ 35,946	$ 84,543	
Plan fiduciary net position as a percentage of the total pension liability	77.74%	73.92%	92.47%	83.10%	
Covered payroll	$ 70,563	$ 68,531	$ 63,262	$ 68,532	
City's net pension (asset) liability as a percentage of covered payroll	216.94%	237.83%	56.82%	123.36%	

See accompanying notes to pension plan schedules.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Schedule of Changes in the City's
Net Pension/OPEB Liability (Asset) and Related Ratios
Agent Plans
June 30, 2018

PSPRS OPEB - Police

	Reporting Fiscal Year (Measurement Date)	
	2018 (2017)	**2017 through 2009**
Total OPEB liability		
Service cost	$ 2,769	Information
Interest on the total OPEB liability	8,119	not available
Changes of benefit terms	579	
Differences between expected and actual experience in the measurement of the OPEB liability	(6,560)	
Changes of assumptions or other inputs	(4,136)	
Benefit payments	(1,838)	
Net change in total OPEB liability	(1,067)	
Total OPEB liability - beginning	107,784	
Total OPEB liability - ending (a)	$ 106,717	
Plan fiduciary net position		
Contributions - employer	$ -	
Contributions - employee	-	
Net investment income	17,565	
Benefit payments	(1,838)	
Administrative expense	(156)	
Other changes	-	
Net change in plan fiduciary net position	15,571	
Plan fiduciary net position - beginning	149,949	
Plan fiduciary net position - ending (b)	$ 165,520	
City's net OPEB (asset) liability - ending (a) - (b)	$ (58,803)	
Plan fiduciary net position as a percentage of the total OPEB liability	155.10%	
Covered payroll	$ 748,414	
City's net OPEB (asset) liability as a percentage of covered payroll	-7.86%	

See accompanying notes to pension plan schedules.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Schedule of Changes in the City's
Net Pension/OPEB Liability (Asset) and Related Ratios
Agent Plans
June 30, 2018

PSPRS OPEB - Fire

	Reporting Fiscal Year (Measurement Date)	
	2018 (2017)	2017 through 2009
Total OPEB liability		
Service cost	$ 318	Information
Interest on the total OPEB liability	1,475	not available
Changes of benefit terms	-	
Differences between expected and actual experience in the measurement of the OPEB liability	(1,613)	
Changes of assumptions or other inputs	(1,356)	
Benefit payments	-	
Net change in total OPEB liability	(1,176)	
Total OPEB liability - beginning	19,509	
Total OPEB liability - ending (a)	$ 18,333	
Plan fiduciary net position		
Contributions - employer	$ 916	
Contributions - employee	-	
Net investment income	1,134	
Benefit payments	-	
Administrative expense	(11)	
Other changes	-	
Net change in plan fiduciary net position	2,039	
Plan fiduciary net position - beginning	9,499	
Plan fiduciary net position - ending (b)	$ 11,538	
City's net OPEB (asset) liability - ending (a) - (b)	$ 6,795	
Plan fiduciary net position as a percentage of the total OPEB liability	62.94%	
Covered payroll	$ 70,563	
City's net OPEB (asset) liability as a percentage of covered payroll	9.63%	

See accompanying notes to pension plan schedules.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Schedule of City Pension/OPEB Contributions
June 30, 2018

ASRS-Pension

	Reporting Fiscal Year					
	2018	**2017**	**2016**	**2015**	**2014**	**2013 through 2009**
Statutorily required contribution	$ 277,879	$ 264,488	$ 252,829	$ 248,279	$ 285,130	Information not available
City's contributions in relation to the statutorily required contribution	(277,879)	(264,488)	(252,829)	(248,279)	(285,130)	
City's contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	
City's covered payroll	$ 2,549,353	$ 2,453,506	$ 2,330,221	$ 2,279,881	$ 2,664,766	
City's contributions as a percentage of covered payroll	10.90%	10.78%	10.85%	10.89%	10.70%	

ASRS-Health Insurance Premium Benefit

	Reporting Fiscal Year		
	2018	**2017**	**2016 through 2009**
Statutorily required contribution	$ 11,217	$ 13,643	Information not available
City's contributions in relation to the statutorily required contribution	(11,217)	(13,643)	
City's contribution deficiency (excess)	$ -	$ -	
City's covered payroll	$ 2,549,353	$ 2,453,506	
City's contributions as a percentage of covered payroll	0.44%	0.56%	

See accompanying notes to pension plan schedules.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Schedule of City Pension/OPEB Contributions
June 30, 2018

ASRS-Long-Term Disability

	Reporting Fiscal Year		
	2018	**2017**	**2016 through 2009**
Statutorily required contribution	$ 4,079	$ 3,434	Information not available
City's contributions in relation to the statutorily required contribution	(4,079)	(3,434)	
City's contribution deficiency (excess)	$ -	$ -	
City's covered payroll	$ 2,549,353	$ 2,453,506	
City's contributions as a percentage of covered payroll	0.16%	0.14%	

PSPRS - Police

	Reporting Fiscal Year					
	2018	**2017**	**2016**	**2015**	**2014**	**2013 through 2009**
Actuarially determined contribution	$ 255,371	$ 326,453	$ 191,584	$ 161,488	$ 173,370	Information not available
City's contributions in relation to the actuarially determined contribution	(255,371)	(326,453)	(191,584)	(161,488)	(173,370)	
City's contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	
City's covered-employee payroll	$ 747,355	$ 748,414	$ 760,718	$ 661,590	$ 784,309	
City's contributions as a percentage of covered payroll	34.17%	43.62%	25.18%	24.41%	22.10%	

See accompanying notes to pension plan schedules.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Schedule of City Pension/OPEB Contributions
June 30, 2018

PSPRS OPEB - Police

	Reporting Fiscal Year		
	2018	2017	2016 through 2009
Actuarially determined contribution	$ -	$ -	Information not available
City's contributions in relation to the actuarially determined contribution	-	-	
City's contribution deficiency (excess)	$ -	$ -	
City's covered payroll	$ 747,355	$ 748,414	
City's contributions as a percentage of covered payroll	0.00%	0.00%	

PSPRS - Fire

	Reporting Fiscal Year					
	2018	2017	2016	2015	2014	2013 through 2009
Actuarially determined contribution	$ 23,294	$ 10,955	$ 10,493	$ 4,620	$ 8,548	Information not available
City's contributions in relation to the actuarially determined contribution	(23,294)	(10,955)	(10,493)	(4,620)	(8,548)	
City's contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	
City's covered-employee payroll	$ 71,982	$ 70,563	$ 68,531	$ 63,262	$ 68,532	
City's contributions as a percentage of covered payroll	32.36%	15.53%	15.31%	7.30%	12.47%	

See accompanying notes to pension plan schedules.

CITY OF BENSON, ARIZONA
Required Supplementary Information
Schedule of City Pension/OPEB Contributions
June 30, 2018

PSPRS OPEB - Fire

	Reporting Fiscal Year		
	2018	2017	2016 through 2009
Actuarially determined contribution	$ 943	$ 916	Information not available
City's contributions in relation to the actuarially determined contribution	(943)	(916)	
City's contribution deficiency (excess)	$ -	$ -	
City's covered payroll	$ 71,982	$ 70,563	
City's contributions as a percentage of covered payroll	1.31%	1.30%	

See accompanying notes to pension plan schedules.

NOTE 1 – ACTUARIALLY DETERMINED CONTRIBUTION RATES

Actuarial determined contribution rates for PSPRS are calculated as of June 30 two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2016 actuarial valuation	20 years
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%.
Projected salary increases	In 2014 actuarial valuation, projected salary increases were decreased from 4.5% - 8.5% to 4.0% - 8.0%. In 2013 actuarial valuation, projected salary increases were decreased from 5.0% - 9.0% to 4.5% - 8.5%.
Wage growth	In 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0%. In 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5%
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	RP-2000 mortality table (adjusted by 105% for both males and females)

NOTE 2 – FACTORS THAT AFFECT TRENDS

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, the PSPRS changed benefit terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS also reduced those members' employee contribution rates. These changes are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes also increased the PSPRS-required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. These changes will increase the PSPRS-required contributions beginning in fiscal year 2019 for members who retired or will retire after the law's effective date. Also, the City refunded excess employee contributions to PSPRS members. PSPRS allowed the City to reduce

NOTE 2 – FACTORS THAT AFFECT TRENDS – Continued

its actual employer contributions for the refund amounts. As a result, the City's pension contributions were less than the actuarially or statutorily determined contributions for 2018.

Benson

Arizona

Founded in 1880

Gateway to the San Pedro Valley

COLBY & POWELL, PLC
CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Council
City of Benson, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Benson, Arizona, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City of Benson, Arizona's basic financial statements and have issued our report thereon dated March 11, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Benson, Arizona's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Benson, Arizona's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Benson, Arizona's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the

accompanying schedule of findings and responses as items **2018-001** and **2018-002** to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompany schedule of findings and responses as item **2018-003** to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Benson, Arizona's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City of Benson, Arizona's Response to Findings

The City of Benson, Arizona's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City of Benson, Arizona's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Colby + Powell

March 11, 2019

Item: 2018-001

Subject: Payroll liabilities

Criteria: Payroll liability accounts in the general ledger should be reconciled regularly to supporting documentation to ensure that both liability and payroll expense amounts showing in the accounting system are accurate.

Condition: During our audit we discovered that payroll liabilities recorded in the accounting system did not agree to supporting documentation.

Recommendation: We recommend that all payroll liability accounts be reconciled regularly to supporting documentation to ensure that balances are accurate.

Response: Management agrees with this finding and will ensure that all payroll liability accounts are regularly reconciled to supporting documentation.

Item: 2018-002

Subject: Preparation of the working trial balance.

Criteria: All transactions entered into during the period should be posted in the City's financial records in accordance with an acceptable basis of accounting. All such transactions should be recorded in their correct account according to the City's approved chart of accounts, the City's budget, and generally accepted accounting principles.

Condition: During our audit we discovered that the City did not have a complete and accurate working trial balance prior to the start of the audit. The trial balance required various accounting adjustments which were unknown by management.

Recommendation: We recommend that all material and necessary journal entries should be recorded in the trial balance prior to the start of the annual audit.

Response: Management agrees with this finding and will ensure that all material adjustments are posted to the general ledger prior to the start of the audit.

Item: 2018-003

Subject: Bank reconciliations

Criteria: Old outstanding items (stale items) on the bank reconciliation should be investigated and, if necessary, remitted to the State in accordance with State escheatment laws.

Condition: During our audit we noted several stale items on the bank reconciliation greater than one year.

Recommendation: We recommend that the management investigate regularly all stale items and remit any unclaimed items to the State in accordance with unclaimed property laws.

Response: Management agrees with this finding and will investigate all stale items each month during the bank reconciliation process and will remit the proper items to the State.

CITY OF BENSON, ARIZONA

Annual Expenditure Limitation Report
and Independent Accountants' Report
June 30, 2018

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INDEPENDENT ACCOUNTANTS' REPORT

The Auditor General of the State of Arizona and
The Honorable Mayor and City Council
of the City of Benson, Arizona

We have examined the accompanying Annual Expenditure Limitation Report of the City of Benson, Arizona for the year ended June 30, 2018, and the related notes to the report. The City's management is responsible for presenting this report in accordance with the uniform expenditure reporting system as described in Note 1. Our responsibility is to express an opinion on this report based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether this report is presented in accordance with the uniform expenditure reporting system in all material respects. An examination involves performing procedures to obtain evidence about the amounts and disclosures in the report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the report, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the annual expenditure limitation report referred to above is presented in accordance with the uniform expenditure reporting system as described in Note 1 in all material respects.

Colby & Powell, PLC

March 11, 2019

CITY OF BENSON, ARIZONA
Annual Expenditure Limitation Report – Part I
Year Ended June 30, 2018

1. Voter-approved alternative expenditure limitation (Approved June 27, 2016)	$ 20,832,836
2. Amount subject to the expenditure limitation (total amount from Part II, Line C)	10,568,726
3. Amount under the expenditure limitation	$ 10,264,110

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the uniform expenditure reporting system.

Signature of Chief Fiscal Officer: Seth C Judd

Name and Title: Seth Judd, Finance Director

Telephone Number: (520) 720-6315 Date: March 11, 2019

See accompanying notes to report.

CITY OF BENSON, ARIZONA
Annual Expenditure Limitation Report – Part II
Year Ended June 30, 2018

Description	Governmental funds	Enterprise funds	Fiduciary funds	Total
A. Amounts reported on the reconciliation, line D	$ 6,312,813	$ 4,225,713	$ 30,200	$ 10,568,726
B. Less exclusions claimed:	-	-	-	-
Total exclusions claimed	-	-	-	-
C. Amounts subject to the expenditure limitation	$ 6,312,813	$ 4,225,713	$ 30,200	$ 10,568,726

See accompanying notes to report.

CITY OF BENSON, ARIZONA
Annual Expenditure Limitation Report – Reconciliation
Year Ended June 30, 2018

Description	Governmental funds	Enterprise funds	Fiduciary funds	Total
A. Total expenditures/expenses/deductions and applicable other financing uses, special items, and extraordinary items reported within the fund financial statements	$ 6,312,813	$ 4,440,511	$ 30,200	$ 10,783,524
B. Subtractions:				
1. Items not requiring use of current financial resources:				
a. Depreciation	-	899,004	-	899,004
b. Pension and other postemployment benefits (OPEB) expense	-	(47,545)	-	(47,545)
Total subtractions	-	851,459	-	851,459
C. Additions:				
1. Principal payments on long-term debt	-	61,110	-	61,110
2. Capital asset acquisitions	-	452,476	-	452,476
3. Pension and OPEB contributions paid in the current year	-	123,075	-	123,075
Total additions	-	636,661	-	636,661
D. Amounts reported on part II, line A	$ 6,312,813	$ 4,225,713	$ 30,200	$ 10,568,726

See accompanying notes to report.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Annual Expenditure Limitation Report (AELR) is presented as prescribed by the uniform expenditure reporting system (UERS), as required by Arizona Revised Statutes §41-1279.07, and in accordance with the voter-approved alternative expenditure limitation adopted June 27, 2016, as authorized by the Arizona Constitution, Article IX, §20(9).

In accordance with the UERS, a note to the AELR is presented below for any exclusion claimed on part II and each subtraction or addition in the reconciliation that cannot be traced directly to an amount reported in the fund financial statements. All references to financial statement amounts in the following notes refer to the statement of revenues, expenditures, and changes in fund balances for the governmental funds; statement of revenues, expenses, and changes in fund net position for the proprietary funds; statement of cash flows for the proprietary funds; and the statement of changes in fiduciary net position for the fiduciary funds.

NOTE 2 – PENSION AND OTHER POST-EMPLOYMENT BENEFITS EXPENSE AND CONTRIBUTIONS

The ($47,545) subtraction for pension and other post-employment benefit (OPEB) expense consists of changes in the net pension and OPEB liabilities, changes in deferred outflows related to pensions and OPEB, and changes in deferred inflows related to pensions and OPEB, recognized in the current year in the enterprise funds.

The $123,075 addition for pension and OPEB contributions paid in the current year consists of the required pension and OPEB contributions made to the Arizona State Retirement System from the enterprise funds.

NOTE 3 – PRINCIPAL PAYMENTS ON LONG-TERM DEBT

The addition of $61,110 for principal payments on long-term debt in the enterprise funds consists of principal paid on capital leases payable.

City of Benson
City Council Communication

Regular Meeting **April 22, 2019**

To: Mayor and Council Agenda Item # 4

From: Brad Hamilton, P.E., Public Works Director/City Engineer

Subject:

Discussion and possible action regarding Ordinance 596 of the Mayor and Council of the City of Benson, Arizona approving a request to rezone assessor's parcel numbers 123-07-007A, 123-07-007B, 123-07-007C, 123-26-001F, 123-26-002A, 123-48-003A, 123-48-004R, 123-48-004S, 123-48-004T, 123-07-024D, 123-07-024E, 123-07-024F, 123-07-024G, 123-07-024H, 123-07-025 from a zoning district of single family residential (R-1-43) to multi-family residential (R-2)

Discussion:

The City of Benson originally owned the land where the golf course is located. In the early 2000s, the land was leased to Arizona Golf Systems for a total of 99 years for the purpose of constructing and operating a golf course. In this same timeframe, the wastewater treatment plant was under construction and the joint goal was to use the effluent to water the course. The wastewater treatment plant came online in 2002 and the golf course opened shortly thereafter.

Unfortunately, the wastewater treatment plant did not produce as much effluent as the golf course required and Arizona Golf Systems sued the City of Benson. This lawsuit was settled in 2008 and resulted in the City giving the golf course property to Arizona Golf Systems.

In December 2010, Arizona Golf Systems donated the golf course greens and clubhouse back to the City of Benson for a charitable donation tax write off. The City's ownership of the golf course was recorded in March 2011. See attached City of Benson Golf Course Greens map.

Arizona Golf Systems retained the land surrounding the golf course greens and recorded those parcels under the new name San Pedro Real Estate, L.L.C. The San Pedro Real Estate, L.L.C. parcels under consideration for this rezoning are highlighted below.

123-07-024A		
123-07-024B	123-07-007A	123-26-002A
123-07-024C	123-07-007B	
	123-07-007C	
123-07-024D	123-48-003A	
123-07-024E	123-48-004R	
123-07-024F	123-48-004S	
123-07-024G	123-48-004T	
123-07-024H	123-26-001F	

Through these ownership changes, all City and San Pedro Real Estate, L.L.C. properties were zoned I- 2, Heavy Industrial.

cont'

Discussion:

The concept of developing the land around the golf course greens has been active and on file with the City of Benson since 2010, when San Pedro Real Estate, L.L.C proposed relocating the waste water treatment plant's drying beds. The first rezoning inquiry occurred 2013 but required a General Development Plan (GDP) amendment to proceed. In 2015, the City readopted the GDP, changing the golf course category from Industrial to High and Medium Density, allowing San Pedro Real Estate, L.L.C., to purse the desired residential zoning of a combination of R-1-43 and R-2.

San Pedro Real Estate, L.L.C. began the rezoning process in 2015. The application requested the northern area of the golf course to be zoned R-2 (multi-family residential) while the southern area to be rezoned R-1-43 (1 acre single family residential). San Pedro Real Estate, L.L.C. did not pursue rezoning for areas of their property they deemed undevelopable nor did they pursue rezoning of the city-owned property nestled within their requested parcels. See attached 2016 Rezoning Application Map and letters from San Pedro Real Estate, L.L.C. representative George Scott detailing the number of residential units per zoning district and uses for the "remainder" property.

The green outlined areas on the 2016 Rezoning Application map are property owned by San Pedro Real Estate, L.L.C. that they felt were undevelopable, called the remainder area. San Pedro Real Estate, L.L.C did not feel that they could not make a return on the investment of rezoning this land. However, to avoid spot zoning, this land must be rezoned to "match" the rest of the area. San Pedro Real Estate, L.L.C agreed that the city could rezone these parcels upon its own initiative; the city would not have initiated rezoning on this private property except to pursue conformity based on the owner's application to rezone the surrounding properties. Therefore, these tracts were proposed for rezoning as described below.

123-07-024A, in entirety: rezoned to R-2
123-07-024C, in entirety: rezoned to R-2
123-07-024B, portion of: rezoned to R-2
123-07-007A, in entirety: rezoned to R-1-43
123-07-007C, in entirety: rezoned to R-1-43
123-07-007B, portion of: rezoned to R-1-43
123-48-003A, portion of: rezoned to R-1-43
123-26-001F, portion of: rezoned to R-1-43
123-26-002A, portion of: rezoned to R-1-43

In November 2016, the Planning and Zoning Commission recommended rezoning both City of Benson parcels (golf course) and San Pedro Real Estate, L.L.C. parcels (remainder area included) to a combination of R-2 and R-1-43 with the parcels classified as "remainder" reserved for conservation/preservation uses. See attached 2016 Total Rezone Area Map. See attached P&Z Minutes dated November 1, 2016.

On November 14, 2016 Benson City Council approved the rezoning via Ordinance 584, including a condition that the "remainder" property be used for conservation measures. See attached Ordinance 584. (Note: At this time, Staff is not aware of any conservation measures taken on the "remainder" property though the 2 year time frame as passed.)

Description of San Pedro Real Estate, L.L.C. Property Proposed to be Rezoned:
Represented locally by George Scott, Mr. Tom Barenberg and San Pedro Real Estate, L.L.C. are requesting to rezone the R-1-43 district created in 2016. According to the 2016 Proposed Development Layout map (attached), 33 1-acre home sites were proposed for the R-1-43 zone.

The application package submitted by San Pedro Real Estate, L.L.C. requests all parcels currently zoned as R-1-43, including 2016 remainder area, be rezoned to R-2 for the purposes of achieving higher density than 33 single family homes. The current General Development Plan category of Medium Density Residential allows the R-2 zoning district with a maximum density of 8 dwelling units per acre.

cont'

Discussion:

The application requests a rezone of 188 acres. At 8 dwelling units per acre, the mathematical maximum is 188 x 8 = 1504 dwelling units allowed on the San Pedro Real Estate, L.L.C. parcels. (This includes the 2016 remainder acreage as those are also requested for rezoning.) Realistically, 1504 units are not possible. In Exhibit E Conceptual Land Use Map, the applicant recognizes that approximately 19 acres is physically available for development.

The applicant has requested a density cap of 152 units on 19 acres of developable land (19 x 8 = 152). This is a 280% increase over the estimated 40 home sites in the 2016 application, and is the maximum density allowed. See attached email from Robert Longaker dated March 21, 2019.

Description of City of Benson Property Proposed to be Rezoned:
In order to pursue zoning boundary cohesiveness, the City of Benson agrees it is necessary to rezone its own property, the San Pedro Golf Course, which is located adjacent to and within the San Pedro Real Estate, L.L.C. boundaries. Though the golf course greens are physically disparate locations, the entire golf course is recorded under Assessor's parcel number 123-07-
025. The greens located within the proposed boundary are proposed to be rezoned to R-2.

The City of Benson is not proposing to rezone the wastewater treatment plant (123-07-010C, 23-07-021B), city yard or transfer station (123-07-010B) as those properties are currently used for industrial activities.

Description of the Property in Its Entirety Proposed to be Rezoned:
The full extent of the rezone boundaries are shown in the application as Exhibit B Tax Accessor Parcels. This map shows the outermost zoning boundaries of the San Pedro Real Estate, L.L.C. property and the City of Benson golf course property. Note that the wastewater treatment plan is NOT included in this rezoning and remains zoned Industrial.

Additional Considerations:
San Pedro Real Estate, L.L.C. under Mr. Tom Hartley, was responsible for moving components of the wastewater treatment plant to meet the 1000' limitation on residences and received Arizona Department of Environmental Quality (ADEQ) approval to do so in 2012. This construction was completed and accepted by the City of Benson in summer 2017.

The final design and layout for rights-of-way and residential parcels will occur during the subdivision phase. The final design and layout for multi-family housing (dwelling units, parking, shared amenities, etc.) located on large acreage parcels will occur via site plan approval. Both these processes go through the Planning and Zoning Commission and subdivision plats must also be approved by City Council. Additionally, offsite improvements may be required as this property develops, such as street improvements to Darby, Madison or Harvest Way. The City Engineer and Public Works Director will work with the developer to determine what and when offsite improvements will be required.

Consideration:
The green "remainder" tracts shown from 2016 rezoning remain as undevelopable land. Exhibit E in the application shows the 19 acres of developable land area located outside this remainder area.

Per the application, the developer will leave 15% as open space (approximately 28 acres).

cont'

Discussion:

Attachments:

Rezoning Application
City of Benson Golf Course Greens and Other Properties map 2016 Rezoning Application map
2016 letters from San Pedro Real Estate, L.L.C.
2016 Total Rezone Area map.
P&Z Minutes dated November 1, 2016
Ordinance 584
2016 Proposed Development Layout map Email from Rob Longaker
April 2, 2019 Draft Planning and Zoning Public Hearing and Meeting Minutes Citizen Review Session Notes (March 2019)
Email from Mark Fenn Email from ADOT
Email from El Paso Natural Gas

Recommendations:

Planning and Zoning Commission Recommendation:
On April 2, 2019, the Planning and Zoning Commission held a public hearing on the proposed rezoning. The Commission took action to recommend the rezoning of the City's property (San Pedro Golf Course) and the San Pedro Real Estate, L.L.C. property to R-2 with the conditions that the area be limited to 152 dwelling units and that the land considered the "remainder" continue to be held for open space and conservation purposes. See attached draft minutes for the April 2, 2019 Planning and Zoning Commission Meeting.

Staff Recommendation:
Staff recommends that Mayor and Council recommend approval of the requested rezoning from R-1-43 Residential to R-2 Residential for multiple parcels surrounding and inclusive of the golf course greens subject to the following conditions:

A maximum of 152 dwelling units, all within approximately 19 acres as shown on Exhibit E Conceptual Development Plan.

The dwelling unit count will be subject to other considerations, including an approved traffic impact analysis, which may reduce the final dwelling unit count.

That the "remainder" areas as created by the 2016 rezoning continue to be held as such and are prohibited from development.

That all waivers of rights and remedies under ARS §12-1134 are duly executed within the time frame stipulated by said agreement.

That a sunset clause be instituted to revert the higher density R-2 zoning back to the lower density R-1-43 zoning if development progress isn't achieved within *X* years (staff recommends 7 years and progress to be defined as having an subdivision plat or development plan submitted to the City).

ORDINANCE 596

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, APPROVING A REQUEST TO REZONE ASSESSOR'S PARCEL NUMBERS 123-07-007A, 123-07-007B, 123-07-007C, 123-26-001F, 123-26-002A, 123-48-003A, 123-48-004R, 123-48-004S, 123-48-004T, 123-07-024D, 123-07-024E, 123-07-024F, 123-07-024G, 123-07-024H, 123-07-025 FROM A ZONING DISTRICT OF SINGLE FAMILY RESIDENTIAL (R-1-43) TO MULTI-FAMILY RESIDENTIAL (R-2)

WHEREAS, the City desires to encourage residential development in the above named area which is currently zoned Single Family Residential R-1-43 which allows single family residences on one acre or larger parcels; and,

WHEREAS, San Pedro Real Estate, L.L.C. and the City of Benson, the owners of the property, more specifically described on Exhibit A, attached hereto and incorporated herein by this reference (the "Property"), have requested that the City change the zoning of the Property from Single Family Residential R-1-43 to the higher density Multi-Family R-2 residential zoning which allows both single family and multi-family dwellings on parcels of 5,000 square feet or greater; and

WHEREAS, rezoning the Property from Single Family Residential R-1-43 to Multi-Family Residential R-2 is in accordance with the City of Benson General Development Plan as it proposes land uses, densities or intensities within the range of identified uses, densities and intensities of the land use element of the General Development Plan; and

WHEREAS, after providing notice to the public in accordance with A.R.S. §9-462.03 and A.R.S. §9-462.04, the Planning and Zoning Commission held a citizen review hearing on the matter on April 2, 2019 and thereafter recommended the rezoning as hereinafter set forth; and

WHEREAS, the City Council has received the written transmittal of recommendation from the Planning and Zoning Commission, has heard from the representative of the owner, City Staff and members of the public during a properly-noticed public hearing at the regular City Council meeting held April 22, 2019 and has determined that the rezoning request is in conformance with the General Development Plan and should be approved.

BE IT NOW HEREBY ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BENSON, ARIZONA, that the Benson Zoning Regulations, as amended, be hereby further amended to rezone the Property currently zoned Single Family Residential (R-1-43) to Multi-Family Residential (R-2), subject to the following conditions:

1. The applicant must execute a waiver of any and all claims against the City pursuant to Proposition 207, A.R.S. §12-1131 et seq.

2. That San Pedro Real Estate, L.L.C., or any successors, must use the remainder areas of the Property as described by the 2016 rezoning application and approved by the Benson City Council by Ordinance 584.

3. That the maximum number of dwelling units to be located within the boundary of the rezoned property is 152 dwelling units. **Revised as follows: San Pedro Real Estate L.L.C, or any successors, are limited to a maximum of 152 dwelling units upon their property located within the boundary of the rezoning.**

4. That the final number of dwelling units will be determined after considering the approved traffic impact analysis, provided by San Pedro Real Estate, L.L.C., in addition to other planning and platting documents, which may result in fewer than 152 dwelling units on the rezoned property. Through its application, Applicant San Pedro Real Estate L.L.C expressly authorizes Mayor and Council to amend this rezoning ordinance to place on the rezoned property a cap on the number of developable units that Mayor and Council determines to be appropriate based on the information available.

5. That if the project has not progressed within 7 years from the date of this rezoning, as demonstrated by plats or development plans submitted to City, that the area will revert to the prior R-1-43 zoning district without the need of Mayor and Council taking additional action.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 22nd day of April, 2019.

_____
TONEY D. KING, SR., Mayor

ATTEST:

_____
VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:

_____
MESCH CLARK ROTHSCHILD
By Gary J. Cohen
City's Attorney

CERTIFICATION OF MAP
OF AREA TO BE REZONED

I, TONEY D. KING, Mayor of the City of Benson, Arizona, do hereby certify that the foregoing map as shown on Exhibit "A", is a true and correct map of the area to be rezoned by Ordinance 597, as shown on said map.

CERTIFIED this 22nd day of April, 2019.

_____
TONEY D. KING, SR., Mayor

ATTEST:

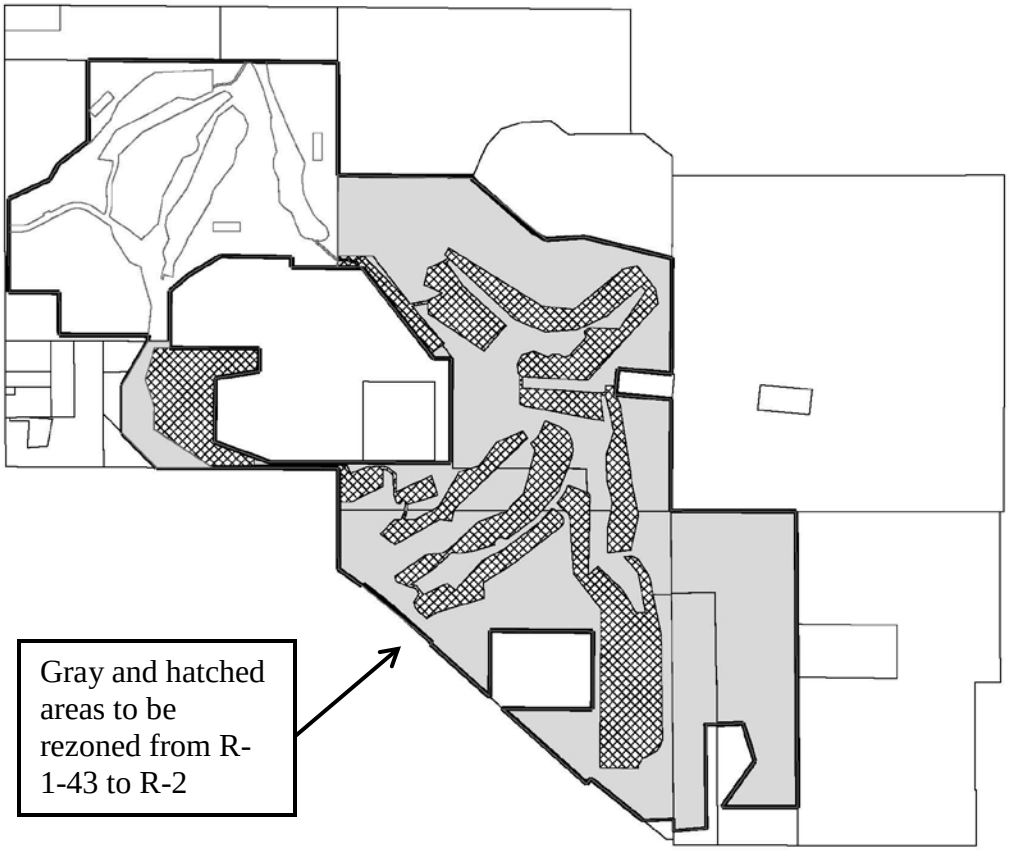
_____
VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:

_____
MESCH CLARK ROTHSCHILD
By Gary J. Cohen
City's Attorney

Exhibit A

APN 123-07-007A, 123-07-007B, 123-07-007C, 123-26-001F, 123-26-002A, 123-48-003A, 123-48-004R, 123-48-004S, 123-48-004T, 123-07-024D, 123-07-024E, 123-07-024F, 123-07-024G, 123-07-024H, 123-07-025



Legal Description

Portions of Sections 3, 10 and 11, Township 17 South, Range 20 East of the Gila and Salt River Base and Meridian, County of Cochise, State of Arizona, more particularly described as follows:

Commencing at the Southwest comer of said Section 3, being a 2" capped pipe; thence along the West line of said Section 3, North 00°06'40" West, 1324.39 feet; thence leaving said line, South 89°38'04" East, 1129.62 feet to the **True Point of Beginning;**

Thence North 00°21'56" East, 50.00 feet; thence North 89°38'04" West, 703.02 feet; thence North 00°06'40" West, 334.01 feet; thence North 89°38'04" West, 394.01 feet to a point lying 33.00 feet Easterly of said West line of Section 3; thence along a line parallel with said West line, 33.00 feet distant therefrom, North 00°06'40" West, 737.31 feet; thence leaving said line, North 64°56'36" East, 357.46 feet; thence North 28°50'02" East, 137.42 feet; thence North 52°28'19" East, 295.85 feet; thence North 00°01 '15" West, 642.68 feet; thence South 89°24'37" East, 1974.97 feet; thence South 00°00'15" East, 892.12 feet; thence South 89°32'31" East, 1065.40 feet; thence South 24°04'40" West, 19.00 feet; thence South 48°36'20" East, 633.00 feet; thence South 59°19'20" East, 128.00 feet; thence North 86°07'40" East, 300.00 feet; thence South 76°21 '20" East, 706.00 feet to a point on the East line of said Section 3; thence along said line,: South 00°05'57" West, 913.50 feet; thence leaving said line, North 84°39'35" West, 419.50 feet; thence South 05°20'25" West 200.00 feet; thence South 84°39'35" East, 437.84 feet to a point on said East line of Section 3; thence along said line, South 00°05'57" West, 882.80 feet to the comer common to Sections 2, 3, 10 and 11; thence along the North line of said Section 11, South 89°46'56" East, 986.91 feet; thence leaving said line, South 00°21 '05" East, 2333.97 feet to a point on the boundary line of land according to Record of Survey Map Book 11, page 92; thence along said boundary, North 89°46'06" West, 597.17 feet; thence North 35°29'32" East, 443.80 feet; thence North 17°19'14" West, 312.40 feet; thence South 87°42'43" West, 203.96 feet; thence South 89°29'34" West, 86.59 feet; thence South 00°07'23" East, 818.63 feet; thence South 85°29'04" West, 258.55 feet to a point on the East line of said Section 10; thence along said line, North 00°30'26" West, 91.01 feet; thence leaving said line, South 88°09'44" West, 242.55 feet to a point on the Northeasterly right of way line of Interstate 10; thence along said line, North 51°21'44" West, 527.61 feet; thence South 41°49'31" West, 50.00 feet; thence North 48°10'29" West, 888.92 feet; thence leaving said right of way, South 89°27'05" East, 707.15 feet; thence North 00°32'55" East, 614.00 feet; thence North 89°27'05" West, 810.44 feet; thence South 00°32'55" West, 523.33 feet to a point on said Northeasterly right of line of Interstate 10; thence along said line, North 48°10'29" West, 623.64 feet; thence North 41°49'31" East, 16.00 feet; thence North 48°10'29" West, 300.03 feet to the beginning of a tangent 4753.66 foot radius curve concave Southwesterly; thence Northwesterly along the arc of said curve through a central angle of 05°00'00", a distance of 414.83 feet; thence on a radial line to said curve, South 36°49'31" West, 16.00 feet to the beginning of a tangent 4737.66 foot radius curve concave Southwesterly; thence Northwesterly along the arc of said curve through a central angle of 02°43 '55", a distance of 225.89 feet; thence leaving said curve and right of way line, North 00°08' 13" West, 467.73 feet to an ADOT brass cap monument at the

South one-quarter corner of Section 3; thence North 00°00' 15" West, 330.00 feet; thence North 89°43'37" West, 1436.98 feet; thence North 44°49'06" West, 380.83 feet; thence North 00°00'07" West, 380.00 feet; thence North 30°36'02" East, 398.16 feet; thence South 89°38'04" East, 1.92 feet to the **Point of Beginning**.

Excepting therefrom, the following described parcel lying within said Section 3;

Beginning at a point lying South 89°38'04" East, 169.51 feet from the above-described Point of Beginning; thence North 00°22'00" East, 398.40 feet; thence North 49°48'29" East, 201.37 feet; thence North 59°24'26" East, 285.47 feet; thence South 88°58'35" East, 561.65 feet; thence South 00°27'35" West, 80.00 feet; thence South 89°32'25" East, 564.76 feet; thence South 37°57'18" East, 907.99 feet; thence North 89°51 '48" East, 138.11 feet; thence South 00°18'04" West, 824.45 feet; thence North 89°38'57" West, 1429.83 feet; thence North 70°09'59" West, 461.25 feet; thence North 00°30'56" East, 507.06 feet; thence North 81°23'43" East, 350.00 feet; thence North 00°21 '56" East, 180.51 feet; thence North 89°38'04" West, 708.42 feet; thence North 00°22'00" East, 51.29 feet to the **Point of Beginning**.

When Recorded Mail to:
Vicki Vivian, City Clerk
City of Benson
120 W. 6th Street
Benson, Arizona 85602

AGREEMENT TO WAIVE RIGHTS AND REMEDIES UNDER ARIZONA REVISED STATUTES §12-1134

This Agreement to Waive Rights and Remedies under Arizona Revised Statutes § 12-1134 (hereinafter, the "Agreement") is made between San Pedro Real Estate, L.L.C. (hereinafter, the "Owner") and the City of Benson, Arizona, an Arizona municipal corporation (hereinafter, the "City"), regarding the following property located in APN 123-07-024D, 123-07-024E, 123-07-024F, 123-07-024G, 123-07-024H, 123-07-007A, 123-07-007B, 123-07-007C, 123-48-003A, 123-48-004R, 123-48-004S, 123-48-004T, 123-26-001F, 123-26-002A and more fully described by the legal description, attached as Exhibit "A" (hereinafter, the "Property").

1. The Owner has requested the change of Zoning Classification for several parcels of real property, together which are described in action Ordinance 596. Owner agrees and consents to all of the requirements, conditions and stipulations imposed by the City Council regarding the Change of Land Use for the Properties. See Exhibit "B" which is a copy of the Zoning Ordinance or other Council action for the Change of Land Use.

2. Owner acknowledges that Owner's request for the Change of Land Use was voluntary, and that there are uses for the Owner's property which do not require a Change of Land Use. Owner also acknowledges that Owner has had the opportunity to give the City Council the Owner's input on the requested Change of Land Use. Owner shall sign and deliver this Agreement to the City Clerk within thirty (30) days of the Council Action which was taken at the public City Council meeting held on April 22, 2019 (the "Council Action").

3. Owner has the right to withdraw Owner's request for the Change of Land Use for these Properties (See Exhibits "A" and "B," attached) by not signing and delivering this Agreement to the City Clerk within the time period required in paragraph 2, above. Owner further understands that if Owner has not signed and delivered this Agreement to the City Clerk within the time period required in paragraph 2, above, then Owner's request for the Change of Land Use shall be deemed withdrawn by Owner. The Change of Land Use granted by the City Council is conditioned upon the execution and delivery of this Agreement and will not take effect unless and until Owner signs and delivers this Agreement to the City Clerk within the time period set forth in paragraph 2, above. If this Agreement is not signed and delivered to the City Clerk within the time period required in paragraph 2, above, Owner will have to reapply for the Change of Land Use for the Property.

4. **By signing and delivering this Agreement to the City Clerk, Owner acknowledges that Owner waives any right to claim diminution in value or pursue a claim for just compensation for diminution in value under Arizona Revised Statutes § 12-1134 relating to the Change of Land Use for the Properties set forth in Exhibits "A" and "B".**

5. The Owner warrants and represents that Owner is the Sole Owner of fee title to the Property, and that no other person has an ownership interest in the Property. The Owner further warrants and acknowledges that Owner has reviewed and understands this Agreement and the exhibits and attachments, including the requirements, conditions and stipulations imposed by the City Council regarding the Change of Land Use for the Property**.** The person(s) who sign on behalf of Owner personally warrants and guarantees to the City

that he or she has the legal power to bind Owner to this Agreement. Owner acknowledges that the City would not consider an application from him or her unless the conditions in this paragraph were true.

6. This Agreement, any exhibits attached hereto, and any addenda, constitute the entire understanding and agreement between the Owner and the City and shall supersede all prior Agreements or understandings between the Owner and City regarding the Property or the Change of Land Use of the Property. This Agreement may not be modified or amended except by written agreement, approved and signed by both the Owner and the City.

7. This Agreement shall run with the land and is binding upon all present and future owners of the Property. This Agreement is subject to the cancellation provisions of Arizona Revised Statutes § 38-511.

8. Within ten (10) days after the signing of this Agreement, the City Clerk shall file the original Agreement in the Official Records of the Cochise County Recorder's Office, Cochise County, Arizona.

DATED and **SIGNED** this 22nd day of April, 2019.

City of Benson

_____
Toney D. King, Sr., Mayor

Owner: San Pedro Real Estate, L.L.C.

_____
Tom Barenberg, Manager of San Pedro Real Estate, L.L.C.
and as authorized by that company

ATTEST:

_____
Vicki L. Vivian, CMC, City Clerk

APPROVED AS TO FORM:

_____
Mesch Clark Rothschild
City Attorneys, by Gary J. Cohen

State of)
) ss
County of Cochise)

SUBSCRIBED AND SWORN to before me this day of_____, 2019 by_____ and_____who are the Owner(s) or the authorized representatives of the Owner(s), and who are either known to me or have shown satisfactory identification.

My commission expires:

_____
Notary Public

EXHIBIT “A”
LEGAL DESCRIPTION
of the PROPERTY

EXHIBIT “B”
CITY ORDINANCE OR DESCRIPTION OF COUNCIL ACTION

(To be provided by the City.)

EXHIBIT A

Legal Description

Portions of Sections 3, 10 and 11, Township 17 South, Range 20 East of the Gila and Salt River Base and Meridian, County of Cochise, State of Arizona, more particularly described as follows:

Commencing at the Southwest comer of said Section 3, being a 2" capped pipe; thence along the West line of said Section 3, North 00°06'40" West, 1324.39 feet; thence leaving said line, South 89°38'04" East, 1129.62 feet to the **True Point of Beginning;**

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Excepting therefrom, the following described parcel lying within said Section 3;

Beginning at a point lying South 89°38'04" East, 169.51 feet from the above-described Point of Beginning; thence North 00°22'00" East, 398.40 feet; thence North 49°48'29" East, 201.37 feet; thence North 59°24'26" East, 285.47 feet; thence South 88°58'35" East, 561.65 feet; thence South 00°27'35" West, 80.00 feet; thence South 89°32'25" East, 564.76 feet; thence South 37°57'18" East, 907.99 feet; thence North 89°51'48" East, 138.11 feet; thence South 00°18'04" West, 824.45 feet; thence North 89°38'57" West, 1429.83 feet; thence North 70°09'59" West, 461.25 feet; thence North 00°30'56" East, 507.06 feet; thence North 81°23'43" East, 350.00 feet; thence North 00°21'56" East, 180.51 feet; thence North 89°38'04" West, 708.42 feet; thence North 00°22'00" East, 51.29 feet to the **Point of Beginning.**

And further excepting therefrom, that certain property conveyed by GRANTOR to the City of Benson in that certain Deed recorded as Document 2011- , on December __, 2010, which property is described as Parcels A through H on the certain Record of Survey recorded in the Office of the Cochise County Recorder at Book 45 of Survey Maps at Pages 43, 43a and 43b, a copy of which is attached hereto as Exhibit B.

City of Benson
Zoning Regulations Map Amendment
Rezoning Application

Date: 12/17/18 Date Submitted: 12/17/18

1. Property Owner Name: San Pedro Real Estate LLC

2. Contact Person, if different: George Scott for San Pedro Real Estate LLC 520-265-6058
San Pedro Real Estate LLC

3. Address: 1745 Shea Center Drive Suite 370, Highlands Ranch, CO 80129

4. Telephone Number: 303-550-3366
San Pedro Real Estate LLC

5. Email: Tom Barenberg - tom@srffence.com George Scott - george@saedg.com

6. Tax Parcel Number: 123-07-007 A-C, 123-07-024 D-H, 123-26-001F, 123-26-002A
123-48-003A, 123-48-004 R-T

7. Applicant is (check one):

_____Sole Owner _____ Joint Owner (see below)

_____ Designated Agent of Owner ___X_____ None of the above (explain)

Member of LLC

8. If Applicant is the *not* the sole owner, indicate which **notarized** proof of agency is attached:

_____ Corporation- Corporate resolution designating applicant to act as agent.

_____ Partnership- Written authorization from partner.

_____ Designated Agent- Notarized letter from property owner(s) authorizing representation as agent for this application.

See attached information from ACC.

9. Indicate which proof of ownership is attached for all property proposed for rezoning.

___X___ Copy of Deed of Ownership

_____ Copy of Title Report

_____ Copy of Tax Notice

_____ Other (list):_____

10. Will approval of rezoning result in more than one zoning district on any tax parcel?

Circle one: Yes (No)

11. If property is a new split, or the rezoning request results in more than one zoning district on any tax parcel, then a copy of a survey and associated legal description stamped by a surveyor or engineer licensed by the State of Arizona must be attached.

12. Is more than one parcel contained within the area to be rezoned?

_____ Yes –List the name, contact information and parcel number of all properties included in this application. Provide a petition of property owners showing the consent and agreement to this rezoning

___X___ Yes, but the applicant owns all parcels.

_____ No

13. Please attach a map drawn to scale and a legal description of proposed new zoning boundaries. Zoning boundaries shall follow centerlines of streets, alleys, utility rights-of-way or along subdivide lots.

14. Indicate existing zoning for property:___R-1-43_____

15. Indicate proposed zoning for property:_____R-2_____

16. Indicate General Development Plan category:_Medium Density Residential (MDR)
(City planner can provide this information)
NOTE: In some instances, a General Development Plan Amendment might be required before the rezoning can be processed.

17. Describe all structures and uses already existing on the property: _None, the property is_____

_currently vacant and adjacent to the San Pedro Golf Course._____

_____

_____

18. Describe proposed structures and uses which would be established if the zoning change is approved. Be complete. You may want to attach a site plan.: _See Exhibit E: Conceptual Site Plan_

_____

_____

_____

19. Are there any deed restrictions or private covenants in effect for this property? Yes (No)

20. If yes, is the proposed zoning district compatible with all applicable deed restrictions/private covenants? Yes No

Please provide a copy of the applicable restrictions (These can be obtained from the Recorder's Office using the recordation Docket number.)

21. Which streets or easements will be used for traffic entering and exiting the property? Access to the site will be from public streets, Harvest Way off of Madison Street. Emergency access would also enter from N. Orr Ave., located in the southern portion of the property and extending beneath I-10.

22. What off-site improvements are proposed for streets or easements used by traffic that will be generated by this rezoning? Improvements to Madison Street and Harvest Way to connect to the proposed development. See Exhibit E: Conceptual Site Plan.

23. How many driveway cuts do you propose to the streets or easements used by traffic that will be generated by this rezoning? Unknown at this time.

24. This section provides an opportunity for you to explain the reasons why you consider the rezoning to be appropriate at this location. Please attach additional sheets if necessary.

See attached narrative.

I, the undersigned applicant, do hereby file with the City of Benson Planning and Zoning Department this petition for rezoning. I certify that, to the best of my knowledge, all the information submitted herein and in the attachments is correct. I hereby authorize the City of Benson Planning Department staff to enter the property herein described for the purposes of conducting a field visit and direct the City of Benson staff to work with my duly appointed and authorized agent named above for all matter related to this rezoning application.

Applicant

12/7/18
Date

If a Corporation:

By:_____

Its:_____

If a LLC:

Manager: Tom Barenberg

Entity Information

Search Date and Time:
12/6/2018 8:45:29 AM

Entity Details

Entity Name:	SAN PEDRO REAL ESTATE LLC	**Entity ID:**	L16974051
Entity Type:	Domestic LLC	**Entity Status:**	**Active**
Formation Date:	8/2/2011	**Reason for Status:**	In Good Standing
Approval Date:	8/4/2011	**Status Date:**	
Original Incorporation Date:	8/2/2011	**Life Period:**	Perpetual
Business Type:		**Last Annual Report Filed:**	
Domicile State:	AZ	**Annual Report Due Date:**	
		Years Due:	
Original Publish Date:	9/22/2011		

Statutory Agent Information

Name:	SPENCER A SMITH	**Appointed Status:**	Active
Attention:		**Address:**	%DECONCINI MCDONALD YETWIN & L 2525 E. BROADWAY BLVD. #200, TUCSON, AZ 85716, USA
Agent Last Updated:	10/18/2011	**E-mail:**	
Attention:		**Mailing Address:**	
County:			

Principal Information

Title	Name	Attention	Address	Date of Taking Office	Last Updated
Manager	THOMAS L HARTLEY		13990 W. 44TH ST UT A, GOLDEN, CO, 80403, USA	8/2/2011	8/4/2011
Member	TOM BARENBERG		P.O. BOX 1, COUVIERS, CO, 80131, USA	8/2/2011	8/4/2011
Member	THOMAS L HARTLEY		13990 W. 44TH ST UT A, GOLDEN, CO, 80403, USA	8/2/2011	8/4/2011

Entity Known Place of Business

Attention: **Address:** %DECONCINI MCDONALD YETWIN & L 2525 E. BROADWAY BLVD. #200, TUCSON, AZ, 85716, USA **County:** Pima **Last Updated:** 8/3/2011

Entity Principal Office Address

Attention: **Address:** **County:** **Last Updated:**

Back | Return to Search | Return to Results

Document History | Name/Restructuring History | Pending Documents

Microfilm History

After recording, please return to:

Spencer A. Smith
DeConcini McDonald Yetwin & Lacy, P.C.
2525 E. Broadway, Suite 200
Tucson, AZ 85716-5300

GIFT DEED

For the consideration of Ten Dollars ($10.00) and other valuable consideration, Arizona Golf Systems, L.L.C., a Colorado limited liability company, GRANTOR, does hereby convey to San Pedro Real Estate, L.L.C., an Arizona limited liability company, GRANTEE, the real property situated in Cochise County, Arizona, and described on Exhibit A attached hereto.

SUBJECT TO: Existing taxes, assessments, liens, covenants, conditions, restrictions, rights of way and easements of record.

And GRANTOR does warrant the title against all acts of GRANTOR and no other person or entity, subject to the matters above set forth.

DATED this 25 day of July, 2011.

ARIZONA GOLF SYSTEMS, L.L.C.,
an Arizona limited liability company

By: _____
Its: Manager

STATE OF COLORADO)
) ss:
County of Jefferson)

The foregoing instrument was acknowledged before me this 25 day of July, 2011, by Thomas L. Hartley, Manager of Arizona Golf Systems, L.L.C.

Notary Public

My Commission Expires:
10/11/2014

I:\FILES\DOCS\SANP03\100963\RE\LL2233.DOC

EXHIBIT A

Legal Description

Portions of Sections 3, 10 and 11, Township 17 South, Range 20 East of the Gila and Salt River Base and Meridian, County of Cochise, State of Arizona, more particularly described as follows:

Commencing at the Southwest corner of said Section 3, being a 2" capped pipe; thence along the West line of said Section 3, North 00°06'40" West, 1324.39 feet; thence leaving said line, South 89°38'04" East, 1129.62 feet to the **True Point of Beginning**;

Thence North 00°21'56" East, 50.00 feet; thence North 89°38'04" West, 703.02 feet; thence North 00°06'40" West, 334.01 feet; thence North 89°38'04" West, 394.01 feet to a point lying 33.00 feet Easterly of said West line of Section 3; thence along a line parallel with said West line, 33.00 feet distant therefrom, North 00°06'40" West, 737.31 feet; thence leaving said line, North 64°56'36" East, 357.46 feet; thence North 28°50'02" East, 137.42 feet; thence North 52°28'19" East, 295.85 feet; thence North 00°01'15" West, 642.68 feet; thence South 89°24'37" East, 1974.97 feet; thence South 00°00'15" East, 892.12 feet; thence South 89°32'31" East, 1065.40 feet; thence South 24°04'40" West, 19.00 feet; thence South 48°36'20" East, 633.00 feet; thence South 59°19'20" East, 128.00 feet; thence North 86°07'40" East, 300.00 feet; thence South 76°21'20" East, 706.00 feet to a point on the East line of said Section 3; thence along said line, :South 00°05'57" West, 913.50 feet; thence leaving said line, North 84°39'35" West, 419.50 feet; thence South 05°20'25" West 200.00 feet; thence South 84°39'35" East, 437.84 feet to a point on said East line of Section 3; thence along said line, South 00°05'57" West, 882.80 feet to the corner common to Sections 2, 3, 10 and 11; thence along the North line of said Section 11, South 89°46'56" East, 986.91 feet; thence leaving said line, South 00°21'05" East, 2333.97 feet to a point on the boundary line of land according to Record of Survey Map Book 11, page 92; thence along said boundary, North 89°46'06" West, 597.17 feet; thence North 35°29'32" East, 443.80 feet; thence North 17°19'14" West, 312.40 feet; thence South 87°42'43" West, 203.96 feet; thence South 89°29'34" West, 86.59 feet; thence South 00°07'23" East, 818.63 feet; thence South 85°29'04" West, 258.55 feet to a point on the East line of said Section 10; thence along said line, North 00°30'26" West, 91.01 feet; thence leaving said line, South 88°09'44" West, 242.55 feet to a point on the Northeasterly right of way line of Interstate 10; thence along said line, North 51°21'44" West, 527.61 feet; thence South 41°49'31" West, 50.00 feet; thence North 48°10'29" West, 888.92 feet; thence leaving said right of way, South 89°27'05" East, 707.15 feet; thence North 00°32'55" East, 614.00 feet; thence North 89°27'05" West, 810.44 feet; thence South 00°32'55" West, 523.33 feet to a point on said Northeasterly right of line of Interstate 10; thence along said line, North 48°10'29" West, 623.64 feet; thence North 41°49'31" East, 16.00 feet; thence North 48°10'29" West, 300.03 feet to the beginning of a tangent 4753.66 foot radius curve concave Southwesterly; thence Northwesterly along the arc of said curve through a central angle of 05°00'00", a distance of 414.83 feet; thence on a radial line to said curve, South 36°49'31" West, 16.00 feet to the beginning of a tangent 4737.66 foot radius curve

concave Southwesterly; thence Northwesterly along the arc of said curve through a central angle of 02°43'55", a distance of 225.89 feet; thence leaving said curve and right of way line, North 00°08'13" West, 467.73 feet to an ADOT brass cap monument at the South one-quarter corner of Section 3; thence North 00°00'15" West, 330.00 feet; thence North 89°43'37" West, 1436.98 feet; thence North 44°49'06" West, 380.83 feet; thence North 00°00'07" West, 380.00 feet; thence North 30°36'02" East, 398.16 feet; thence South 89°38'04" East, 1.92 feet to the **Point of Beginning**.

Excepting therefrom, the following described parcel lying within said Section 3;

Beginning at a point lying South 89°38'04" East, 169.51 feet from the above-described Point of Beginning; thence North 00°22'00" East, 398.40 feet; thence North 49°48'29" East, 201.37 feet; thence North 59°24'26" East, 285.47 feet; thence South 88°58'35" East, 561.65 feet; thence South 00°27'35" West, 80.00 feet; thence South 89°32'25" East, 564.76 feet; thence South 37°57'18" East, 907.99 feet; thence North 89°51'48" East, 138.11 feet; thence South 00°18'04" West, 824.45 feet; thence North 89°38'57" West, 1429.83 feet; thence North 70°09'59" West, 461.25 feet; thence North 00°30'56" East, 507.06 feet; thence North 81°23'43" East, 350.00 feet; thence North 00°21'56" East, 180.51 feet; thence North 89°38'04" West, 708.42 feet; thence North 00°22'00" East, 51.29 feet to the **Point of Beginning**.

And further excepting therefrom, that certain property conveyed by GRANTOR to the City of Benson in that certain Deed recorded as Document 2011-_____, on December ___, 2010, which property is described as Parcels A through H on the certain Record of Survey recorded in the Office of the Cochise County Recorder at Book 45 of Survey Maps at Pages 43, 43a and 43b, a copy of which is attached hereto as Exhibit B.

RECORD OF SURVEY

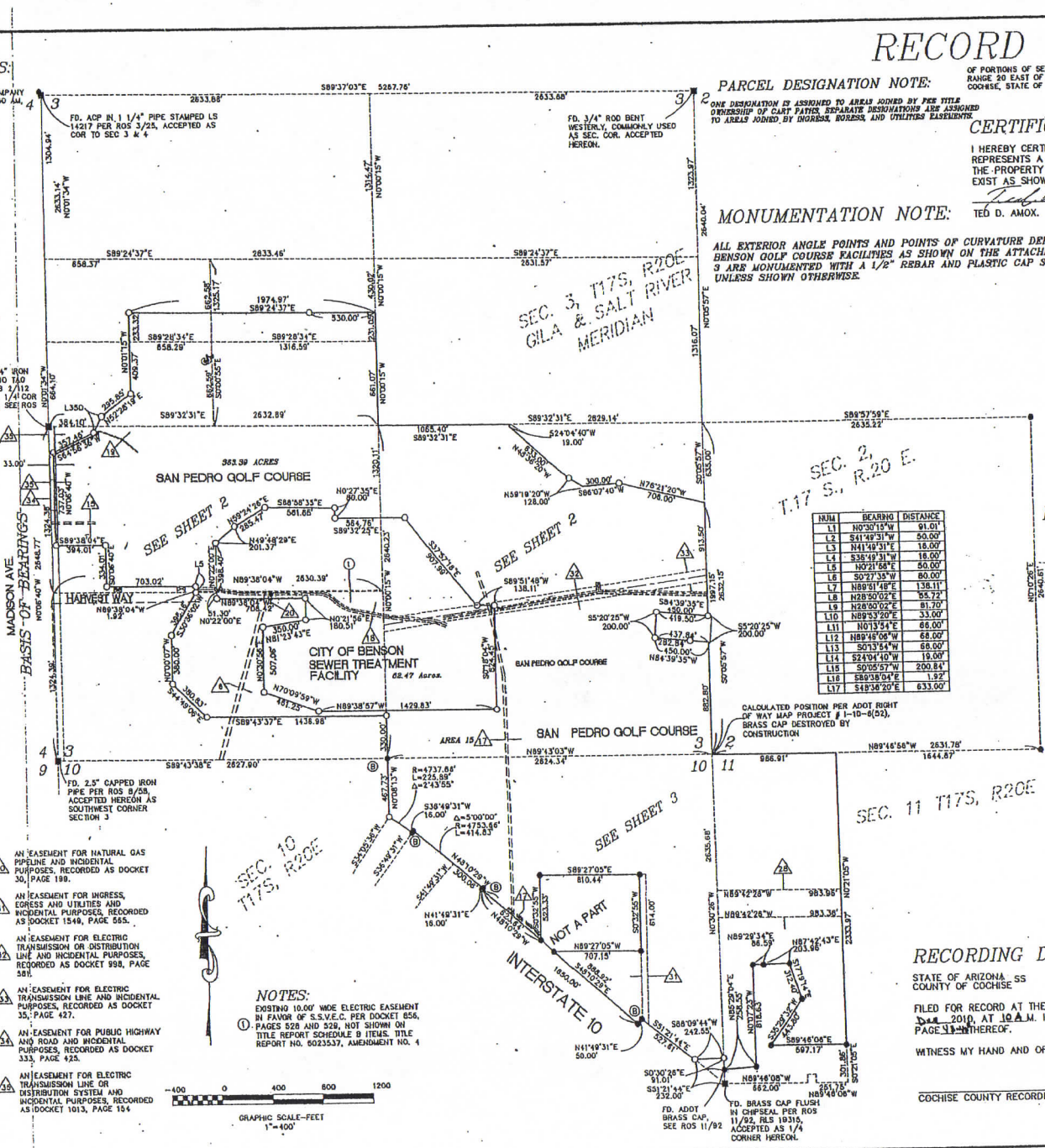
OF PORTIONS OF SECTIONS 3, 10, AND 11, LYING IN TOWNSHIP 17 SOUTH, RANGE 20 EAST OF THE GILA AND SALT RIVER MERIDIAN, COUNTY OF COCHISE, STATE OF ARIZONA

TITLE COMPANY/EASEMENT NOTES:

TITLE REPORT FURNISHED BY FIRST AMERICAN TITLE INSURANCE COMPANY ORDER NO. 5023537, EFFECTIVE DATE SEPTEMBER 18, 2008 AT 7:30 AM, AMENDMENT NO. 5

SCHEDULE B:

2. DELETED INTENTIONALLY
3. CONTRACT AND GRANT OF EASEMENT RECORDED AS DOCKET 35, PAGE 427.
4. RIGHT OF WAY EASEMENT RECORDED AS DOCKET 125, PAGE 83.
5. RIGHT OF WAY AND EASEMENT RECORDED AS DOCKET 125, PAGE 85.
6. AN EASEMENT FOR SANITARY SEWER AND INCIDENTAL PURPOSES, RECORDED AS DOCKET 353, PAGE 47.
7. DELETED INTENTIONALLY
8. AN EASEMENT FOR CATHODIC PROTECTION STATION AND INCIDENTAL PURPOSES, RECORDED AS DOCKET 687, PAGE 491.
9. EASEMENT FOR UNDERGROUND PIPELINES AS DISCLOSED IN LEASE AGREEMENT RECORDED AS DOCUMENT NO. 85-19065 OF OFFICIAL RECORDS.
10. COMMUNICATIONS SYSTEMS RIGHT OF WAY AND EASEMENT RECORDED AS DOCUMENT NO. 8612-26222 OF OFFICIAL RECORDS.
11. COMMUNICATIONS SYSTEMS RIGHT OF WAY AND EASEMENT RECORDED AS DOCUMENT NO. 8612-26223 OF OFFICIAL RECORDS
12. DELETED INTENTIONALLY
13. AGREEMENT OF RELEASE AND RIGHT OF WAY RECORDED AS DOCUMENT NO. 8703-06757 OF OFFICIAL RECORDS.
14. COMMUNICATIONS SYSTEMS RIGHT OF WAY AND EASEMENT RECORDED AS DOCUMENT NO. 8703-06758 OF OFFICIAL RECORDS.
15. AN EASEMENT FOR ELECTRIC TRANSMISSION OR DISTRIBUTION LINE OR SYSTEM AND INCIDENTAL PURPOSES, RECORDED AS DOCUMENT NO. 9001-00892 OF OFFICIAL RECORDS.
16. LEASE SITE FOR A TRANSFER STATION FOR MUNICIPAL SOLID WASTE RECORDED APRIL 19, 1993 AS DOCUMENT NO. 9304-10133 OF OFFICIAL RECORDS.
17. AN EASEMENT FOR ABOVE AND UNDERGROUND TRANSMISSION LINE AND INCIDENTAL PURPOSES, RECORDED AS DOCUMENT NO. 9805-15684 OF OFFICIAL RECORDS.
18. AN EASEMENT FOR INGRESS AND EGRESS AND INCIDENTAL PURPOSES, RECORDED AS DOCUMENT NO. 8906-18869 OF OFFICIAL RECORDS.
19. AN EASEMENT FOR ABOVE AND UNDERGROUND ELECTRIC TRANSMISSION LINE AND INCIDENTAL PURPOSES, RECORDED AS DOCUMENT NO. 0202-05008 OF OFFICIAL RECORDS.
20. AN EASEMENT FOR ABOVE AND UNDERGROUND ELECTRIC TRANSMISSION LINE AND INCIDENTAL PURPOSES, RECORDED AS DOCUMENT NO. 0209-29085 OF OFFICIAL RECORDS.
21. RIGHT OF WAY AND EASEMENT AGREEMENT RECORDED AS DOCUMENT NO. 0007-20417 OF OFFICIAL RECORDS.
22. DELETED INTENTIONALLY
23. DELETED INTENTIONALLY
24. DELETED INTENTIONALLY
25. DELETED INTENTIONALLY
26. DELETED INTENTIONALLY
27. DELETED INTENTIONALLY
28. AN EASEMENT FOR PIPELINE SUSPENSION BRIDGE AND INCIDENTAL PURPOSES, RECORDED AS BOOK 147 DEEDS OF REAL ESTATE, PAGE 247.
29. AN EASEMENT FOR PIPELINE SUSPENSION BRIDGE AND INCIDENTAL PURPOSES, RECORDED AS BOOK 147 DEEDS OF REAL ESTATE, PAGE 358.
30. AN EASEMENT FOR NATURAL GAS PIPELINE AND INCIDENTAL PURPOSES, RECORDED AS DOCKET 30, PAGE 199.
31. AN EASEMENT FOR INGRESS, EGRESS AND UTILITIES AND INCIDENTAL PURPOSES, RECORDED AS DOCKET 1549, PAGE 565.
32. AN EASEMENT FOR ELECTRIC TRANSMISSION OR DISTRIBUTION LINE AND INCIDENTAL PURPOSES, RECORDED AS DOCKET 998, PAGE 581.
33. AN EASEMENT FOR ELECTRIC TRANSMISSION LINE AND INCIDENTAL PURPOSES, RECORDED AS DOCKET 35, PAGE 427.
34. AN EASEMENT FOR PUBLIC HIGHWAY AND ROAD AND INCIDENTAL PURPOSES, RECORDED AS DOCKET 333, PAGE 425.
35. AN EASEMENT FOR ELECTRIC TRANSMISSION LINE OR DISTRIBUTION SYSTEM AND INCIDENTAL PURPOSES, RECORDED AS DOCKET 1013, PAGE 154



NUM	BEARING	DISTANCE
L1	N0°30'15"W	91.01'
L2	S41°49'31"W	50.00'
L3	N41°49'31"E	16.00'
L4	S36°49'31"W	16.00'
L5	N0°21'56"E	50.00'
L6	S0°27'35"W	80.00'
L7	N89°51'48"E	138.11'
L8	N28°50'02"E	55.72'
L9	N28°50'02"E	81.70'
L10	N89°53'20"E	33.00'
L11	N0°13'54"E	66.00'
L12	N89°46'06"W	66.00'
L13	S0°13'54"W	66.00'
L14	S24°04'40"W	19.00'
L15	S0°05'57"W	200.84'
L16	S89°38'04"E	1.92'
L17	S49°36'20"E	633.00'

NOTES:

EXISTING 10.00' WIDE ELECTRIC EASEMENT IN FAVOR OF S.S.V.E.C. PER DOCKET 656, PAGES 528 AND 529, NOT SHOWN ON TITLE REPORT SCHEDULE B ITEMS. TITLE REPORT NO. 5023537, AMENDMENT NO. 4

PARCEL DESIGNATION NOTE:

ONE DESIGNATION IS ASSIGNED TO AREAS JOINED BY PER TITLE OWNERSHIP OF CART PATHS. SEPARATE DESIGNATIONS ARE ASSIGNED TO AREAS JOINED BY INGRESS, EGRESS, AND UTILITIES EASEMENTS.

MONUMENTATION NOTE:

ALL EXTERIOR ANGLE POINTS AND POINTS OF CURVATURE DEFINING THE BENSON GOLF COURSE FACILITIES AS SHOWN ON THE ATTACHED SHEETS 2 AND 3 ARE MONUMENTED WITH A 1/2" REBAR AND PLASTIC CAP STAMPED RLS 19315, UNLESS SHOWN OTHERWISE.

CERTIFICATION

I HEREBY CERTIFY THAT THIS PLAT CONSISTING OF 1 SHEET(S) REPRESENTS A SURVEY MADE UNDER MY DIRECTION AND THAT THE PROPERTY CORNERS AND SURVEY MONUMENTS ACTUALLY EXIST AS SHOWN HEREON.

TED D. AMOX. REGISTERED LAND SURVEYOR NO. 19315

REGISTERED LAND SURVEYOR 19315 TED D. AMOX ARIZONA U.S.A. EXPIRES 3/31/11

LEGEND

- SET 1/2" REBAR AND CAP STAMPED RLS 19316, UNLESS NOTED OTHERWISE HEREON
- FOUND 1/2" REBAR TAGGED RLS 19315 PER ROS 11/92, UNLESSS NOTED OTHERWISE HEREON.
- FOUND 1/2" REBAR TAGGED RLS 13012, NO RECORD
- FOUND ADOT CAP IN CONCRETE MONUMENT.
- GOLF COURSE FACILITIES
- INGRESS, EGRESS & UTILITIES EASEMENT

DEDICATION CERTIFICATE

ARIZONA GOLF SYSTEMS, LLC, A COLORADO LIMITED LIABILITY COMPANY, HEREBY DEDICATES INGRESS, EGRESS, AND UTILITIES EASEMENTS TO THE CITY OF BENSON, ARIZONA, A BODY POLITIC, AND IT'S HEIRS AND ASSIGNS, AS SHOWN HEREON.

ARIZONA GOLF SYSTEMS, LLC

BY: TOM HARTLEY, MANAGER

COUNTY OF Jefferson
STATE OF Colorado

ON THIS 14 DAY OF December 2010, BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, PERSONALLY APPEARED TOM HARTLEY, MANAGER KNOWN TO ME TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED HEREIN AND ACKNOWLEDGED THAT HE/SHE EXECUTED SAID DOCUMENT FOR THE PURPOSES SET FORTH THEREIN.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND OFFICIAL SEAL.

Matt Long — NOTARY PUBLIC

2-11-13 — MY COMMISSION EXPIRES

MATT LONG NOTARY PUBLIC STATE OF COLORADO

RECORDING DATA

STATE OF ARIZONA SS
COUNTY OF COCHISE

FILED FOR RECORD AT THE REQUEST OF TED D. AMOX ON THIS 16th DAY OF Dec 2010, AT 10 A.M. IN BOOK 45 OF SURVEY MAPS AT PAGE 43 THEREOF.

WITNESS MY HAND AND OFFICIAL SEAL THE DAY AND YEAR ABOVE WRITTEN.

COCHISE COUNTY RECORDER

Janis Colbert — DEPUTY COUNTY RECORDER

COUNTY OF COCHISE 1881 ARIZONA

REVISIONS	
12/28/2010	CHANGES PER PIONEER TITLE CO.

SAN PEDRO GOLF COURSE

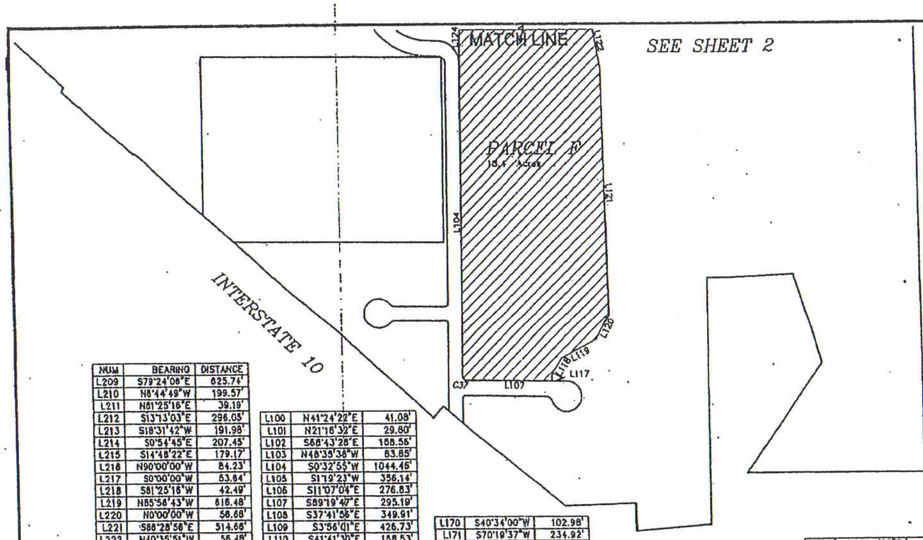
AMOX LAND SURVEYORS, PLLC
3503 E. EMORY RD. SAFFORD, AZ. 85546
928-428-8144

PROCEDURE OF SURVEY

DATE: OCT. 2010
JOB No.: 10128
DRAWN BY: TA
REVISED BY: TA
SHEET 1 OF 3

EXHIBIT B

SUV11.011 2010-28224 RK 45 Pg 43



NUM	DELTA	ARC	RADIUS
C1	28°10'59"	86.08'	175.00'
C2	28°10'59"	110.67'	225.00'
C3	90°00'00"	15.71'	10.00'
C4	90°00'00"	15.71'	10.00'
C5	32°02'19"	137.00'	245.00'
C6	24°38'26"	75.26'	175.00'
C7	90°42'07"	15.83'	10.00'
C8	20°07'50"	61.49'	175.00'
C9	90°00'00"	15.71'	10.00'
C10	90°00'00"	15.71'	10.00'
C11	90°00'00"	15.71'	10.00'
C12	11°51'48"	36.23'	175.00'
C13	11°51'48"	46.59'	225.00'
C14	70°31'44"	30.77'	25.00'
C15	70°02'51"	30.56'	25.00'
C16	89°52'41"	15.69'	10.00'
C17	61°15'18"	240.55'	225.00'
C18	61°15'18"	187.09'	175.00'
C19	20°07'50"	63.24'	180.00'
C20	20°07'50"	77.30'	220.00'
C21	75°00'00"	13.09'	10.00'
C22	105°00'00"	18.33'	10.00'
C23	20°08'10"	63.26'	180.00'
C24	20°08'10"	77.32'	220.00'
C25	20°00'00"	76.79'	220.00'
C26	20°00'00"	62.83'	180.00'
C27	25°40'38"	78.43'	175.00'
C28	63°49'23"	194.94'	175.00'
C29	24°38'26"	96.76'	225.00'
C30	20°07'50"	79.05'	225.00'
C31	38°56'33"	152.93'	225.00'
C32	100°53'42"	96.65'	55.00'
C33	22°54'30"	59.97'	150.00'
C34	62°30'01"	54.54'	50.00'
C35	44°39'37"	81.84'	105.00'
C36	135°05'41"	117.89'	50.00'
C37	89°52'41"	15.69'	10.00'

NUM	BEARING	DISTANCE
L209	S79°24'08"E	625.74'
L210	N8°44'49"W	199.57'
L211	N81°25'16"E	39.19'
L212	S13°13'03"E	296.05'
L213	S18°31'42"W	191.98'
L214	S0°54'45"E	207.45'
L215	S14°48'22"E	179.17'
L216	N90°00'00"W	84.23'
L217	S0°00'00"W	53.64'
L218	S81°25'16"W	42.49'
L219	N85°56'43"W	616.48'
L220	N0°00'00"W	56.68'
L221	S88°28'56"E	514.66'
L222	N40°35'51"W	56.48'
L223	N44°29'54"W	315.92'
L224	N45°07'47"W	154.73'
L225	S33°18'57"E	64.23'
L226	N52°55'13"E	138.80'
L227	S50°03'34"W	46.78'
L228	S39°28'09"W	90.93'
L229	S72°07'55"W	51.48'
L230	N82°42'00"W	42.22'
L231	N86°13'09"W	48.33'
L232	S82°31'51"W	47.30'
L233	N88°58'25"W	122.11'
L234	S73°11'45"W	95.08'
L235	S28°51'01"W	83.04'
L236	N37°57'18"W	862.75'
L237	S11°29'36"W	212.87'
L238	S83°28'25"W	185.70'
L239	S45°29'01"W	436.75'
L240	S1°16'57"E	184.49'
L241	N0°00'00"E	227.72'
L242	N41°13'21"W	21.94'
L243	N5°27'21"W	71.32'
L244	N42°35'10"E	825.14'
L245	N9°22'36"W	112.36'
L246	N38°32'26"W	237.14'
L247	S75°52'06"W	116.18'
L248	S50°34'32"W	498.93'
L249	N83°29'53"W	255.96'
L250	N58°01'34"W	865.25'
L251	S31°05'25"W	61.24'
L252	S49°13'29"E	35.23'
L253	S45°16'29"W	34.19'
L254	S64°54'03"W	148.61'
L255	S13°27'38"W	131.81'
L256	S65°22'23"E	158.41'
L257	S62°31'01"W	129.51'
L258	S80°04'32"W	142.98'
L259	N80°04'32"E	128.98'
L260	S3°45'32"E	83.61'
L261	S56°11'39"E	527.24'
L262	N40°45'02"E	265.08'
L263	N47°29'00"W	449.81'
L264	N35°42'07"W	237.33'
L265	N48°18'29"E	38.18'
L266	S47°05'59"E	899.10'
L267	S67°41'53"E	258.52'
L268	N86°09'29"E	249.59'
L269	N65°23'49"E	260.19'
L270	N48°55'05"E	381.46'
L271	S44°35'51"E	56.12'
L272	S35°21'15"W	370.75'
L273	N86°53'18"W	238.74'
L274	S48°44'50"W	49.11'
L275	S18°32'21"E	43.95'
L276	S36°53'14"W	50.12'
L277	N40°35'51"W	390.49'
L278	S81°09'37"W	65.76'
L279	N84°39'35"W	437.84'
L280	N5°20'25"E	80.00'
L281	N0°05'57"E	882.80'
L282	S88°13'29"E	49.18'
L283	N41°31'18"W	82.84'

L100	N41°24'22"E	41.08'
L101	N21°16'32"E	29.80'
L102	S68°43'28"E	168.56'
L103	N48°35'38"W	83.85'
L104	S0°32'55"W	1044.46'
L105	S1°19'23"W	356.14'
L106	S11°07'04"E	276.83'
L107	S89°19'47"E	295.19'
L108	S37°41'56"E	349.91'
L109	S3°56'01"E	426.73'
L110	S41°41'30"E	188.53'
L111	S10°54'32"E	322.84'
L112	N90°00'00"W	78.29'
L113	N30°15'48"W	199.06'
L114	N48°23'53"W	273.83'
L115	S49°14'43"W	102.35'
L116	N1°19'23"E	289.43'
L117	N0°40'10"E	26.96'
L118	N33°10'27"E	58.92'
L119	N62°20'08"E	131.33'
L120	N28°15'14"E	95.47'
L121	N0°45'52"W	819.40'
L122	N11°07'04"W	179.87'
L123	S34°01'34"E	130.27'
L124	N0°57'23"E	199.06'
L125	N83°28'25"E	59.07'
L126	S4°24'06"E	27.74'
L127	N21°16'32"E	245.11'
L128	S21°04'24"W	81.10'
L129	S45°42'50"W	350.74'
L130	S68°13'28"E	106.16'
L131	S53°16'10"W	320.89'
L132	S53°16'10"W	250.18'
L133	N41°24'22"E	233.73'
L134	N41°24'22"E	122.65'
L135	N48°35'38"W	83.85'
L136	S52°18'04"W	148.70'
L137	S67°17'40"W	225.33'
L138	S36°14'37"W	228.05'
L139	S72°42'57"W	163.31'
L140	S30°27'51"W	311.34'
L141	S58°58'09"W	90.08'
L142	S61°48'06"W	128.98'
L143	N89°38'49"W	73.63'
L144	N89°06'14"W	15.17'
L145	N23°27'06"E	69.31'
L146	N6°02'41"E	65.80'
L147	N73°00'32"E	246.21'
L148	N16°59'28"W	161.35'
L149	S65°24'48"W	307.96'
L150	N0°45'58"W	142.35'
L151	S0°45'58"E	149.09'
L152	S18°40'06"E	76.77'
L153	S78°53'17"E	28.05'
L154	N33°55'10"E	34.35'
L155	S65°32'49"E	13.80'
L156	S46°56'39"E	12.11'
L157	S6°02'41"W	84.01'
L158	S23°27'06"W	64.56'
L159	N89°06'13"W	50.85'
L160	S44°18'04"W	161.03'
L161	S54°27'52"E	142.57'
L162	N60°37'58"E	406.33'
L163	S81°51'26"E	93.87'
L164	N12°21'33"E	95.34'
L165	N46°04'11"E	419.57'
L166	S33°34'49"E	60.33'
L167	S14°04'24"W	80.54'
L168	S15°13'42"W	280.04'
L169	S48°03'43"W	87.84'

L170	S40°34'00"W	102.98'
L171	S70°19'37"W	234.92'
L172	S47°04'48"W	313.56'
L173	S58°47'51"W	73.30'
L174	S87°18'25"W	34.43'
L175	S83°08'39"W	93.03'
L176	S65°25'07"W	297.67'
L177	S13°51'33"E	36.67'
L178	S65°18'32"E	103.39'
L179	S75°50'26"E	59.65'
L180	S39°10'34"E	52.15'
L181	S32°28'11"W	80.86'
L182	S13°48'56"E	48.30'
L183	S47°10'48"E	124.08'
L184	N57°00'14"E	89.33'
L185	N73°30'33"E	393.58'
L186	N2°16'28"W	29.48'
L187	N2°16'28"W	95.02'
L188	N58°08'49"E	257.69'
L189	N52°19'14"E	426.67'
L190	S74°17'19"W	169.52'
L191	S79°24'41"W	93.46'
L192	S85°31'57"W	35.76'
L193	N78°29'15"W	43.40'
L195	S48°22'42"W	195.44'
L199	S23°43'02"W	64.09'
L200	S54°28'16"W	58.54'
L201	S56°08'12"W	163.57'
L202	S75°50'26"E	48.29'
L203	S39°10'34"E	87.15'
L204	N65°12'23"E	204.75'
L205	S51°45'25"E	85.13'
L206	N42°18'08"E	319.57'
L207	S45°42'50"W	421.45'
L208	N62°21'29"E	194.88'

NUM	BEARING	DISTANCE
L284	N62°30'00"E	50.00'
L285	N62°30'00"E	115.08'
L286	N56°14'42"W	200.30'
L287	N27°30'00"W	8.38'
L288	N27°30'00"W	8.38'
L289	N62°30'00"E	114.88'
L290	N89°32'25"W	53.29'
L291	N1°22'32"W	104.70'
L292	N1°22'32"W	104.70'
L293	S18°45'18"W	29.44'
L294	S18°45'18"W	13.36'
L295	N56°14'42"W	95.87'
L296	N18°45'38"E	100.00'
L297	N18°45'38"E	100.00'
L298	N1°14'22"W	48.56'
L299	N1°14'22"W	48.56'
L300	S88°45'38"W	40.00'
L301	N48°26'12"W	218.95'
L302	S86°52'36"E	44.47'
L303	N68°34'24"E	41.63'
L304	N32°28'13"E	34.83'
L305	N12°40'53"E	109.01'
L306	N25°29'54"W	243.86'
L307	N23°28'39"W	236.56'
L308	N21°48'02"W	214.89'
L309	N48°26'12"W	251.65'
L310	N81°03'17"W	61.31'
L311	N54°09'18"W	38.36'
L312	N22°31'14"W	199.13'
L313	N56°11'53"W	79.84'
L314	N35°03'04"W	44.53'
L315	N2°58'34"W	183.63'
L316	N24°18'50"W	102.16'
L317	N1°41'05"E	57.23'
L318	N25°44'27"E	89.73'
L319	N14°08'39"W	202.42'
L320	N2°44'12"E	89.27'
L321	N16°46'31"W	202.08'
L322	N20°54'46"W	181.31'
L323	N35°42'24"W	64.95'
L324	N80°24'37"W	30.86'
L325	S31°30'55"W	160.26'
L326	S53°51'56"W	61.28'
L327	S84°58'01"W	92.13'
L328	S66°46'52"W	51.26'
L329	S63°42'20"W	288.22'
L330	N46°13'54"E	328.49'
L331	N63°32'38"E	724.33'
L332	S68°02'15"E	33.14'
L333	S36°42'51"E	41.28'
L334	S14°54'48"E	61.55'
L335	S17°14'34"W	49.08'
L336	S49°24'07"W	54.08'
L337	S70°02'55"W	77.06'
L338	S45°28'51"E	24.64'
L339	N40°39'47"E	244.40'

L340	N25°19'25"E	152.23'
L341	N48°05'44"E	278.47'
L342	N59°57'18"E	94.07'
L343	N88°49'48"E	453.97'
L344	S0°00'00"W	133.44'
L345	N88°46'52"E	45.89'
L346	N84°58'01"E	89.77'
L347	N53°51'58"E	51.76'
L348	N31°30'55"E	187.84'
L349	N64°56'36"E	357.46'
L350	N28°50'02"E	137.42'
L351		
L352	N52°28'19"E	295.85'
L353	S48°23'04"E	142.20'
L354	S17°21'37"E	59.55'
L355	S4°52'34"E	129.68'
L356	S25°20'16"E	194.23'
L357	N8°07'16"W	169.04'
L358	N83°24'06"W	118.35'
L359	N32°22'04"E	271.25'
L360	S86°12'25"W	162.07'
L361	N81°40'52"W	126.60'
L362	S60°53'25"W	283.53'
L363	S0°00'00"W	25.10'
L364	S89°24'37"E	165.39'
L365	N35°39'58"E	243.88'
L366	S48°49'30"W	177.39'
L367	S10°01'12"W	212.44'
L368	S45°46'19"W	182.75'
L369	N50°25'21"W	108.71'
L370	S0°06'32"E	211.46'
L371	S89°19'01"E	88.80'
L372	S27°14'41"W	347.55'
L373	N62°30'00"E	299.93'
L374	N56°14'42"W	194.22'
L375	N89°38'04"W	394.04'
L376	S0°06'40"E	334.01'
L377	S89°38'04"E	703.02'
L378	S15°19'45"E	321.77'
L379	S5°41'59"W	230.97'
L380	S0°06'32"E	737.34'
L381	S89°19'01"E	86.11'
L382	N66°29'02"W	93.42'
L383	N18°40'44"W	104.79'
L384	N32°41'47"W	220.31'

NUM	BEARING	DISTANCE
L385	N89°43'37"W	737.37'
L386	N0°00'00"E	68.41'
L387	S48°18'07"E	123.93'
L388	S22°33'28"E	78.84'
L389	S11°18'36"W	80.07'
L390	S35°55'00"W	128.11'
L391	S5°34'20"W	69.31'
L392	S19°38'49"W	63.72'
L393	S37°38'02"W	284.14'
L394	S14°57'13"W	93.46'
L395	S31°28'22"W	324.83'
L396	S21°58'02"W	71.96'
L397	S31°12'10"W	181.29'
L398	S5°28'25"W	106.47'
L399	N13°54'51"W	109.85'
L400	N9°32'49"E	77.59'
L401	N35°59'11"E	271.64'
L402	N89°38'04"W	98.34'
L403	S16°42'15"W	257.66'
L404	S18°12'52"E	229.01'
L405	S0°55'54"W	179.68'
L406	S58°58'52"E	548.98'
L407	S89°38'04"E	60.00'
L408	N23°22'20"E	614.56'
L409	S52°42'55"W	144.81'
L410	N20°07'03"E	95.37'
L411	N15°54'51"W	83.13'
L412	N23°46'59"E	112.11'
L413	S73°05'22"E	72.35'
L414	N0°30'56"E	507.06'
L415	N81°23'43"E	350.00'
L416	N0°21'56"E	180.51'
L417	N89°38'04"W	648.42'
L418	S3°00'00"W	205.21'
L419	S0°04'59"E	81.83'
L420	N8°58'09"E	221.02'
L421	N8°58'09"E	217.19'
L422	S3°00'00"W	194.88'
L423	S0°04'59"E	90.47'
L424	S46°47'55"E	118.04'
L425	S46°47'55"E	117.39'
L426	S89°43'37"E	995.12'
L427	S70°09'59"E	328.03'
L428	N48°41'38"W	76.53'
L429	N77°22'03"W	44.83'
L430	S87°37'50"W	129.60'
L431	S68°18'15"W	134.08'
L432	N24°14'57"W	68.63'
L433	N89°42'44"E	100.58'
L434	N63°45'06"E	277.07'
L435	N1°21'07"E	137.77'
L436	S77°31'34"E	35.74'
L437	S48°41'38"E	62.50'
L438	S0°00'15"E	269.27'
L439	S89°32'35"E	45.79'
L440	N89°32'25"W	17.96'
L440	N55°09'56"E	21.15'
L441	S21°53'13"E	108.05'
L442	S08°25'46"E	601.03'
L443	S11°07'04"E	286.97'
L444	N00°45'52"E	409.70'

-200 0 200 400 600

RECORD OF SURVEY

SEE SHEET 1 FOR BOUNDARY DATA AND LEGEND REGARDING MONUMENTATION

TOTAL AREA = 128.1 ACRES, MORE OR LESS

GOLF COURSE FACILITIES

INGRESS, EGRESS, & UTILITIES EASEMENT

I HEREBY CERTIFY THAT THIS PLAT CONSISTING OF 1 SHEET(S) REPRESENTS A SURVEY MADE UNDER MY DIRECTION AND THAT THE PROPERTY CORNERS AND SURVEY MONUMENTS ACTUALLY EXIST AS SHOWN HEREON.

TED D. AMOX. REGISTERED LAND SURVEYOR NO. 19315

REGISTERED LAND SURVEYOR CERTIFICATE No. 19315 TED D. AMOX ARIZONA EXPIRES 3/31/11

PARCEL DESIGNATION NOTE:

ONE DESIGNATION IS ASSIGNED TO AREAS JOINED BY FEE TITLE OWNERSHIP OF CART PATHS. SEPARATE DESIGNATIONS ARE ASSIGNED TO AREAS JOINED BY GOLF CART EASEMENTS.

RECORDING DATA

STATE OF ARIZONA
COUNTY OF COCHISE SS

FILED FOR RECORD AT THE REQUEST OF TED D. AMOX ON THIS ____ DAY OF ____ 2010, AT ____ M. IN BOOK ____ OF SURVEY MAPS AT PAGE ____ THEREOF.

WITNESS MY HAND AND OFFICIAL SEAL THE DAY AND YEAR ABOVE WRITTEN

COCHISE COUNTY RECORDER DEPUTY COUNTY RECORDER

AMOX LAND SURVEYORS

JOB No.: 10128 DATE: OCT. 2010

DRAWN BY: TA REVISED BY: ____

SHEET 3 OF 3

SURVEY BOOK PAGE

Survey 2010-28224 RK 45 Pg 43 B

RECORD OF SURVEY

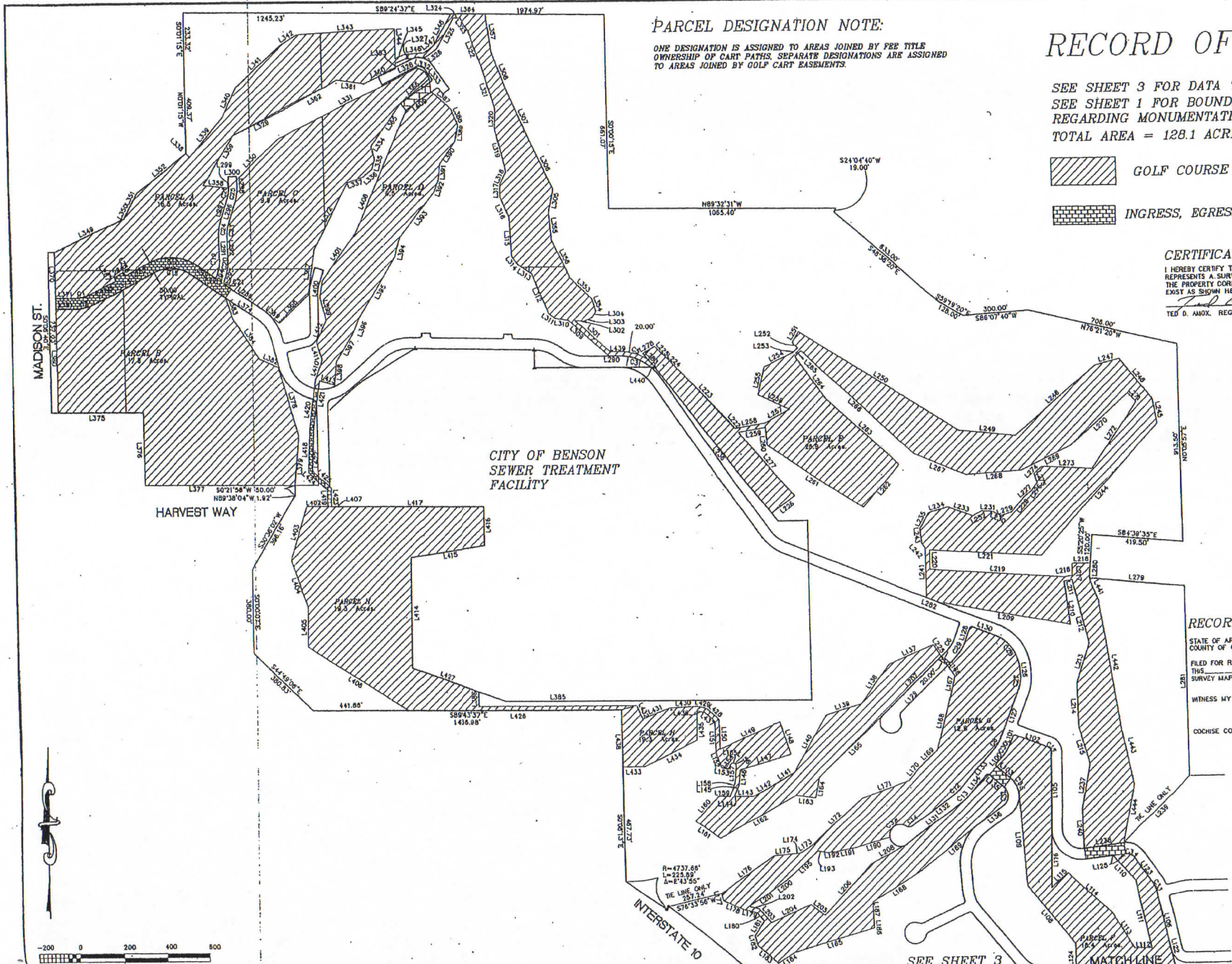
SEE SHEET 3 FOR DATA TABLES
SEE SHEET 1 FOR BOUNDARY DATA AND LEGEND REGARDING MONUMENTATION
TOTAL AREA = 128.1 ACRES, MORE OR LESS

GOLF COURSE FACILITIES

INGRESS, EGRESS, AND UTILITIES EASEMENT

PARCEL DESIGNATION NOTE:

ONE DESIGNATION IS ASSIGNED TO AREAS JOINED BY FEE TITLE OWNERSHIP OF CART PATHS. SEPARATE DESIGNATIONS ARE ASSIGNED TO AREAS JOINED BY GOLF CART EASEMENTS.



CERTIFICATION

I HEREBY CERTIFY THAT THIS PLAT CONSISTING OF 1 SHEET(S) REPRESENTS A SURVEY MADE UNDER MY DIRECTION AND THAT THE PROPERTY CORNERS AND SURVEY MONUMENTS ACTUALLY EXIST AS SHOWN HEREON.

TED D. AMOX, REGISTERED LAND SURVEYOR NO. 19315

REGISTERED LAND SURVEYOR CERTIFICATE NO. 19315 TED D. AMOX ARIZONA U.S.A. EXPIRES 3/31/11

RECORDING DATA

STATE OF ARIZONA
COUNTY OF COCHISE SS

FILED FOR RECORD AT THE REQUEST OF TED D. AMOX ON THIS _____ DAY OF _____, 2010, AT ____ M. IN BOOK ____ OF SURVEY MAPS AT PAGE ____ THEREOF.

WITNESS MY HAND AND OFFICIAL SEAL THE DAY AND YEAR ABOVE WRITTEN

COCHISE COUNTY RECORDER

DEPUTY COUNTY RECORDER

AMOX LAND SURVEYORS PLLC

JOB NO.: 10128 DATE: OCT. 2010

DRAWN BY: TA REVISED BY: ____

SHEET 2 OF 3

SURVEY BOOK PAGE

Simon 2010-28224 BK. 45 Pg 43A

San Pedro Project

Benson, Arizona

Zone Change Request
Project Narrative

Submitted To:

City of Benson
Planning and Development Department
120 W. Sixth Street
Benson, Arizona 85122

Prepared By:

The WLB Group, Inc.
Robert G. Longaker III, PLA, AICP
Senior Project Manager
4444 East Broadway Boulevard
Tucson, Arizona 85711
520.881.7480

WLB Job No. 117009-A-002

December 14, 2018

The WLB Group inc

TABLE OF CONTENTS

I. Introduction 1
II. Existing Site Conditions 1
III. Project Proposal 4
IV. General Plan Compliance 5

EXHIBITS

Exhibit A: Location Map
Exhibit B: Tax Assessor Parcels
Exhibit C: Zoning Map
Exhibit D: General Plan Land Use Designations
Exhibit E: Conceptual Land Use Plan

I. Introduction

On behalf of the property owner, we are requesting a zone change as described in this narrative and the rezoning application. The property subject to this zone change request consists of approximately 188 acres as shown on *Exhibit A: Location Map.* This property surrounds the San Pedro Golf Course, owned and operated by the City of Benson. The request is to rezone the property from R-1-43 to R-2. The reason for the zone change request is to position the property for future development with a zoning district and corresponding minimum lot size that is more consistent with the demands of the market. Builders today generally prefer to develop communities with smaller lot sizes, and this zone change would allow the property to better respond to this lot size preference.

As a matter of interest, please note there are approximately 95 acres located to the north of the subject property that are also owned by the property owner requesting this zone change. This property is zoned R-2 and would be developed in harmony with the property subject to this zone change request.

II. Existing Site Conditions

The following property analysis information is provided to describe the existing conditions both on and around the site.

A. Site Location in Regional Context

Please refer to *Exhibit A: Location Map* and *Exhibit B: Tax Assessor Parcels*.

The subject property is located within Section 3, Township 17 South, Range 20 East and is located within the incorporated limits of the City of Benson, Arizona. The subject property consists of the following tax parcel numbers: 123-07-007 A through C, 123-07-024 A through H, 123-26-001F, 123-26-002A, 123-48-003A, and 123-48-004 R through T.

B. Zoning, General Plan and Land Use

1. *Existing Zoning*:

   The subject property was rezoned from I-2 to R-1-43 per Ordinance 584, approved by Mayor and Council on November 14, 2016. The zoning of the subject property and surrounding property is shown on *Exhibit C: Existing Zoning.*

2. *Existing General Plan Land Use Designation*:

   The subject property is designated as Medium Density Residential (MDR) in the City of Benson General Development Plan. This designation allows for 4 to 8 dwelling units per acre, and permits the following four City of Benson Zoning Districts:

   - R-1-8 Residential (5 residences per acre).
   - R-1-7 Residential (6 residences per acre).
   - R-2 Residential (8 residences per acre).
   - R-3 Residential (8 residences per acre).

   Please refer to *Exhibit D: General Plan Land Use Designations.*

3. *Existing Land Uses:* The following are the current existing land uses which surround the subject property.

   - North: San Pedro River Basin and agriculture.
   - Northeast: San Pedro River Basin and agriculture.
   - East: San Pedro River Basin and agriculture.
   - Southeast: San Pedro River Basin, agriculture and Interstate 10.
   - South: Interstate 10 and then low to medium density residential south of Interstate 10.
   - West: Vacant land and an RV park.
   - Northwest: Vacant land and a campground.

C. Onsite Land Use

The property is currently undeveloped. As previously mentioned, the property surrounds the San Pedro Golf Course. The subject property contains several utilities line corridors, including electric, gas and sewer. The location of these utility lines is illustrated on *Exhibit E: Conceptual Land Use Plan.*

D. Topography

The subject property generally slopes from southwest to northeast toward the San Pedro River at a grade of approximately 2%. There are several areas in the southwestern portion of the site that contain small hills.

Please refer to *Exhibit E: Conceptual Land Use Plan* which illustrates the topography of the site.

E. Hydrology

The subject property is located adjacent to the San Pedro River and a portion of the property lies within a FEMA floodplain.

Please refer to *Exhibit E: Conceptual Land Use Plan* which illustrates the location of this FEMA floodplain.

F. Vehicular Circulation

The subject property will be accessed from Harvest Way by means of Madison Street. There will be a network of onsite streets to distribute traffic throughout the subject property, as shown on *Exhibit E: Conceptual Land Use Plan*. Emergency only access will be via N. Orr Avenue, a road that enters the subject property from the south via a single lane culvert beneath Interstate 10.

The subject property can also be easily accessed from Interstate 10 via exit 304. Please refer to *Exhibit A: Location Map* for an illustration of how the property is accessed from Interstate 10.

G. Water

The subject property will be served by the City of Benson for its potable water needs.

H. Sewer

The subject property will be served by the City of Benson for its wastewater needs.

III. Project Proposal

The following is a description of the proposed community and its various features. Please refer to *Exhibit E: Conceptual Site Plan* for an illustration of the proposed development areas.

A. Zoning District. The subject property is proposing use of the R-2 zoning district and will be developed using the development standards of the R-2 zoning district, which includes the following:

- Minimum lot size: 5,000 square feet.
- Minimum size dwelling unit: 700 square feet.
- Minimum lot width: 50 feet.

B. Open Space. The subject property will provide a minimum of 15% of its gross area as open space. Per Benson zoning regulations a subdivision with an average lot size of less than ten thousand (10,000) square feet shall require a minimum of fifteen percent (15%) useable open space.

C. Vehicular Access. The main access to the subject property will be via Harvest Way, which provides easy access to Madison Street. A secondary emergency only access point will be located at the southern edge of the property and will utilize the single lane culvert under I-10 (N. Orr Ave.).

D. Landscaping. The subject property will adhere to Chapter 14 Article 14.13 of the Benson City Code regarding landscaping.

E. Drainage. The subject property will comply with Chapter 14, Article 14 of the Benson City Code regarding drainage.

F. Utilities.

1. Water: The subject property will connect to the public water system owned and maintained by the City of Benson. This system will be subject to the specifications of the City of Benson and the City Engineer. Fire hydrants will also be provided in accordance with City of Benson requirements.

2. Sewer: The subject property will connect to the public sewer system owned and maintained by the City of Benson. Design of sanitary sewers will comply with the City of Benson Code.

3. Electric: Electric service will be provided by Sulphur Springs Valley Electric Cooperative (SSVEC). Design of electric infrastructure for the project will comply with SSVEC requirements.

IV. General Plan Compliance

The City of Benson General Development Plan was reviewed, and determination has been made that this zone change request is compliant with the Medium Density Residential (MDR) land use designation.

EXHIBITS

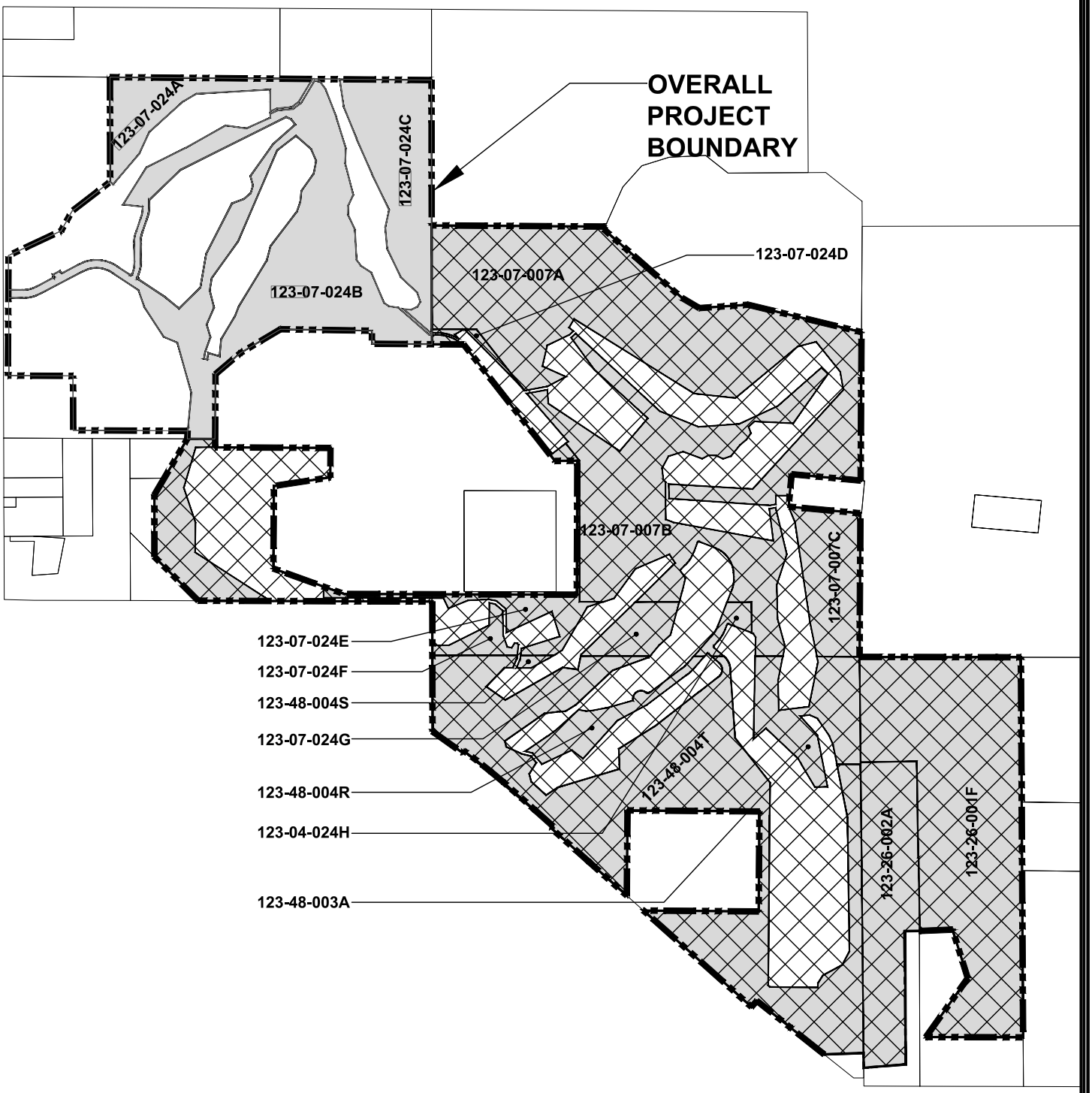
The WLB Group Inc. **WLB**

EXHIBIT A: LOCATION MAP

12.12.18
Aerial Photo Date = 2015
WLB No. 117009-A-001

0' 800'

Q:\117009\A-001\01 Planning\04 Rezone\Exhibits\Exhibit A_Location Map.dwg Plotted: Dec. 17, 2018



LEGEND

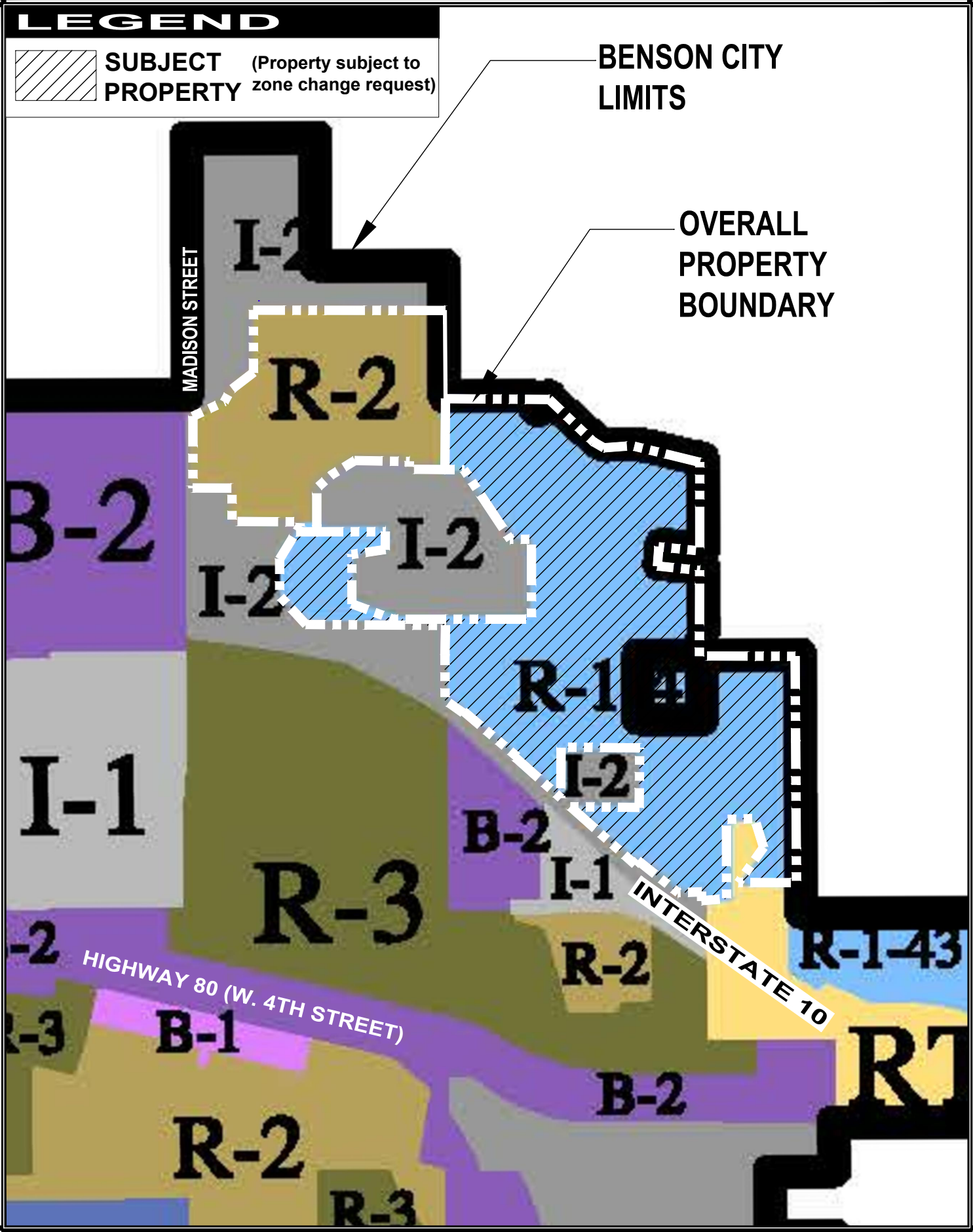
PROPERTY SUBJECT TO ZONE CHANGE REQUEST

The WLB Group INC. WLB

EXHIBIT B: TAX ASSESSOR PARCELS

1000'

Q:\117009\A-001\01 Planning\04 Rezone\Exhibits\Exhibit B_Tax Assessor Parcels.dwg Plotted: Dec. 17, 2018



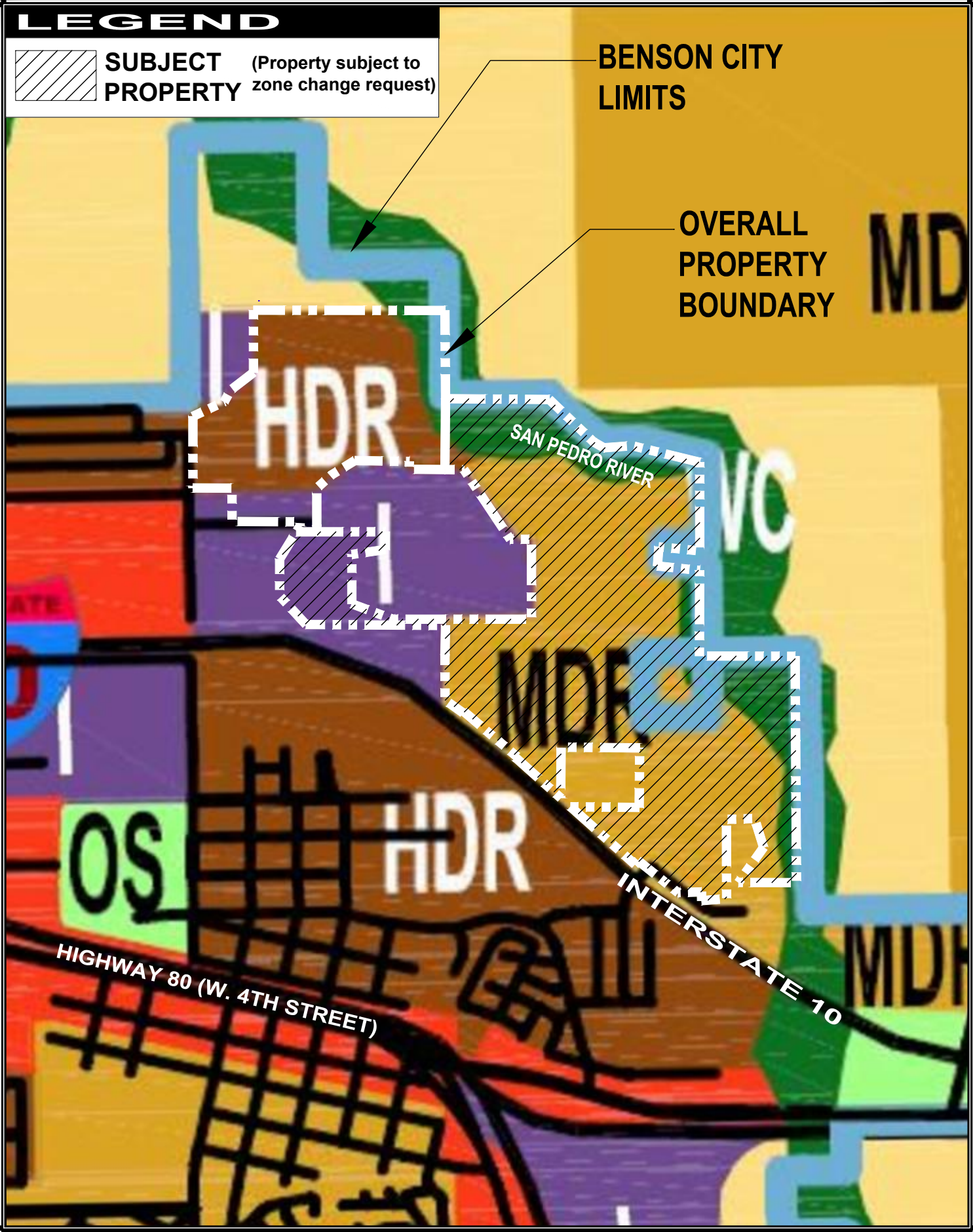
The WLB Group

EXHIBIT C: ZONING MAP

11.29.18
WLB No. 117009-A-001

¼ Mile

Q:\117009\A-001\01 Planning\04 Rezone\Exhibits\Exhibit C_Zoning Map.dwg Plotted: Dec. 17, 2018



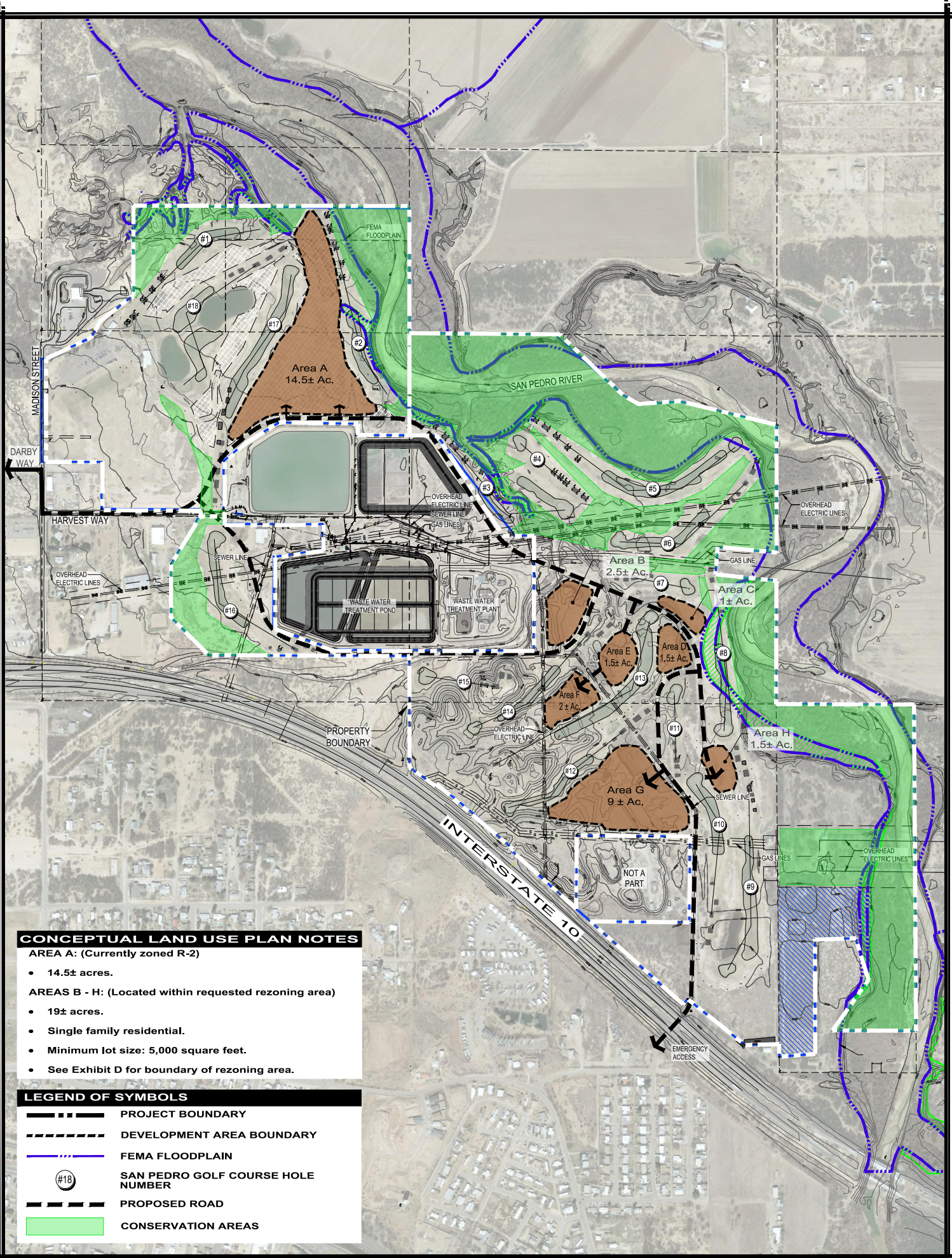
The WLB Group WLB

EXHIBIT D: GENERAL PLAN LAND USE DESIGNATIONS

11.29.18
WLB No. 117009-A-001

¼ Mile

Q:\117009\A-001\01 Planning\04 Rezone\Exhibits\Exhibit D_General Plan Land Use Designations.dwg Plotted: Dec. 17, 2018



CONCEPTUAL LAND USE PLAN NOTES

AREA A: (Currently zoned R-2)

- **14.5± acres.**

AREAS B - H: (Located within requested rezoning area)

- **19± acres.**
- **Single family residential.**
- **Minimum lot size: 5,000 square feet.**
- **See Exhibit D for boundary of rezoning area.**

LEGEND OF SYMBOLS

- PROJECT BOUNDARY
- DEVELOPMENT AREA BOUNDARY
- FEMA FLOODPLAIN
- #18 SAN PEDRO GOLF COURSE HOLE NUMBER
- PROPOSED ROAD
- CONSERVATION AREAS

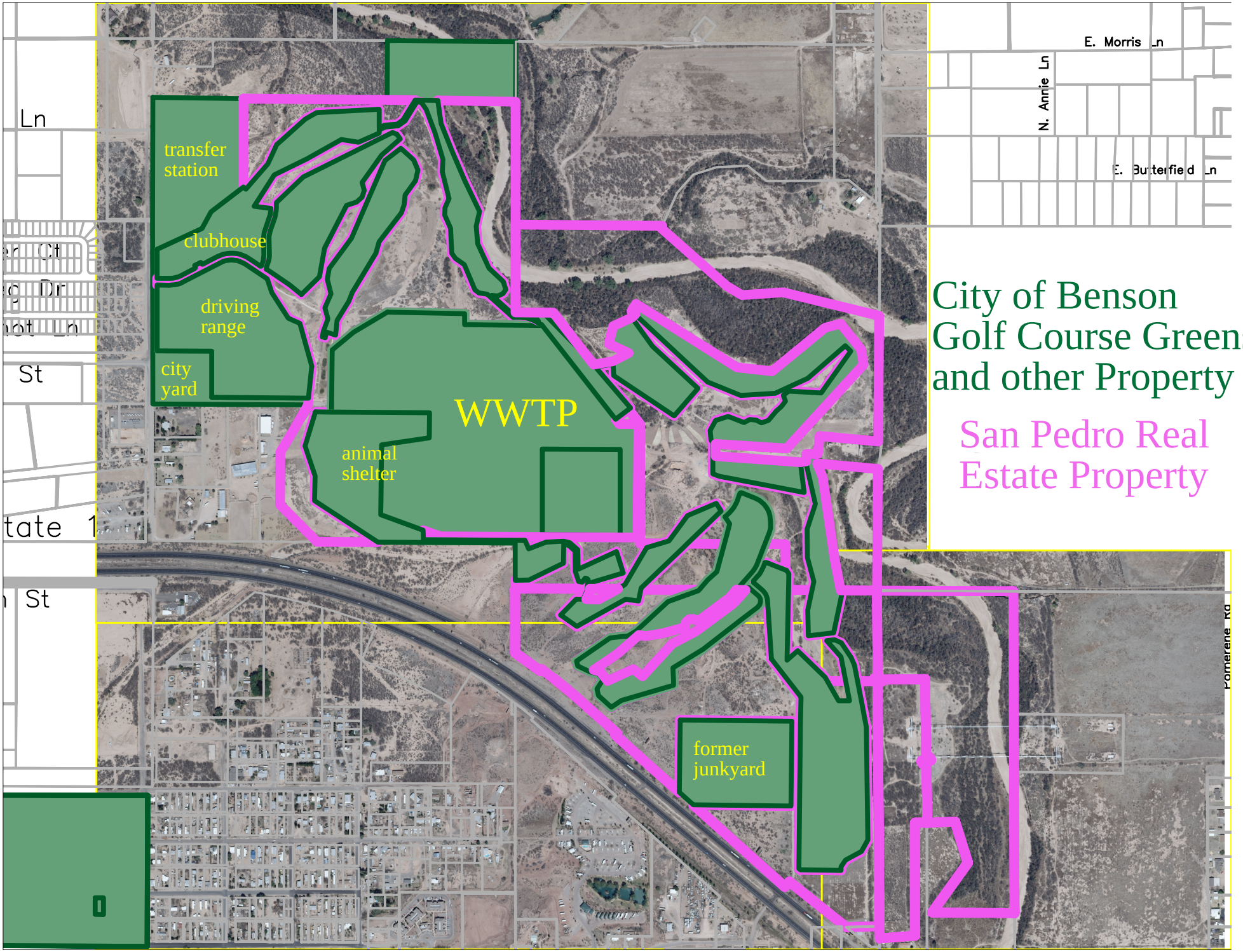
The WLB Group
TUCSON • PHOENIX • LAS VEGAS • FLAGSTAFF
520.881.7480 • tucson@wlbgroup.com

EXHIBIT E
CONCEPTUAL LAND USE PLAN

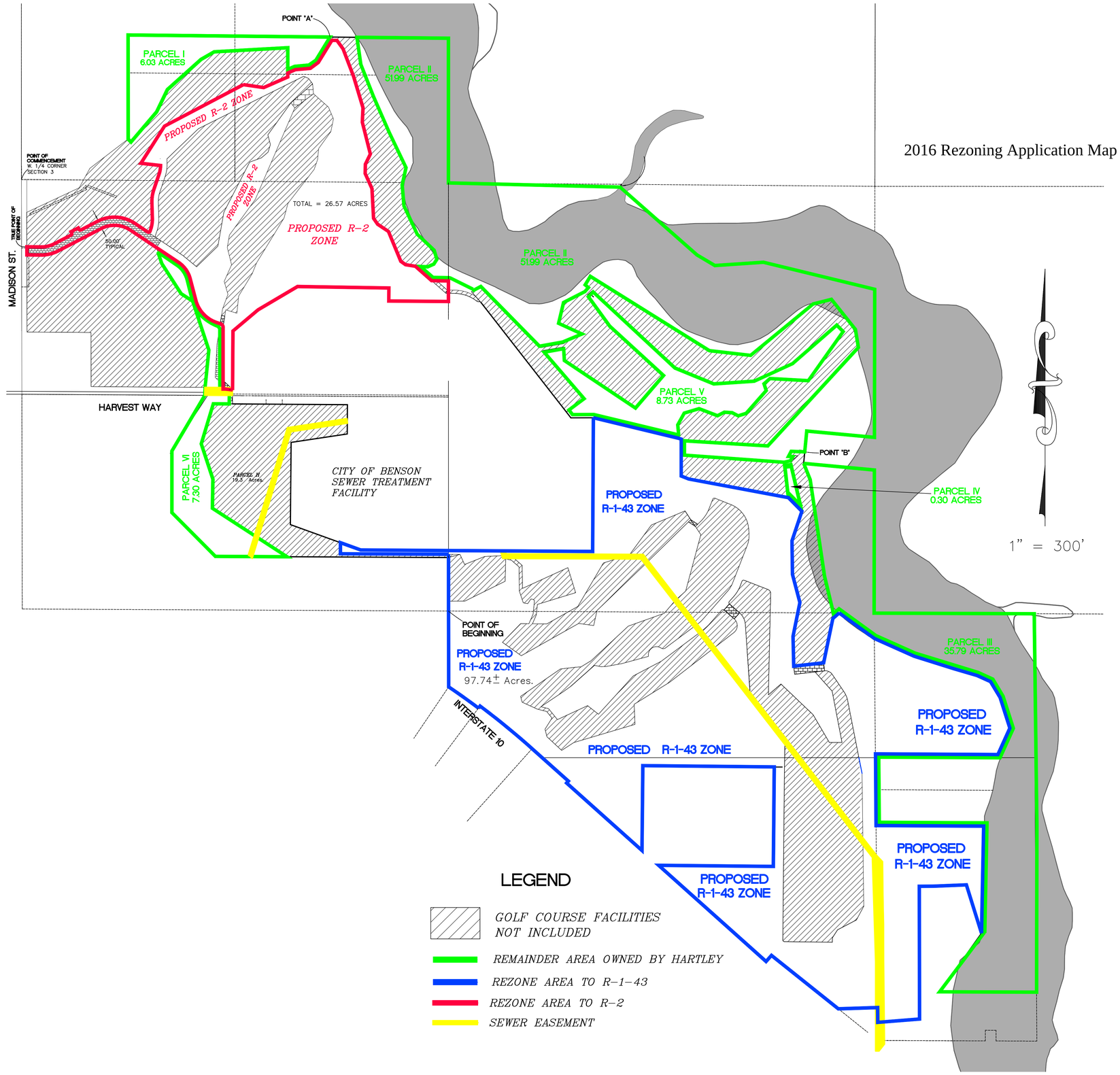
12.17.2018
Contour Interval = 2 Ft.
Aerial Photo Date = 2015
WLB No. 117009-A-001

0' 200' 400' 600'

G:\117009A-00101 Planning\04 Rezone\Hearings\P&Z\Exhibit E_San Pedro Project_Conceptual Site Plan with conservation areas.dwg Plotted: Mar. 21, 2019


City of Benson
Golf Course Greens
and other Property
San Pedro Real
Estate Property
transfer
station
clubhouse
driving
range
city
yard
WWTP
animal
shelter
former
junkyard
E. Morris Ln
N. Annie Ln
E. Butterfield Ln
Ln
St
St

2016 Rezoning Application Map



City of Benson
Mayor and City Council
City Manager Stephens

01-19-16

This letter shall serve as notice that San Pedro Real Estate would like to proceed with the rezoning required by the City of Benson. The purpose of the rezoning is to prepare the site for a multi-family housing project along with 40+ single family lots that adjoin the San Pedro Golf Course. The City staff has been assisting in preparing for the rezoning. Legal descriptions, plat maps and fees have been submitted to the City of Benson.

Reason to ReZone property.

San Pedro Golf Course is one of the Premier Golf Courses in Southeast Arizona. The golf course is owned by the City of Benson. The property that surrounds/adjoins the golf course is owned by San Pedro Real Estate llc.

Along with the regular golfers, Hundreds of Winter Visitors and Retired persons use the golf course year around . At this time There are approximately 80-100 rounds of golf being played there daily. With the proposed rezoning and potential development, rounds of golf per day will increase. Revenues coming into the City of Benson by way of the golf course will also increase..

In Benson there is a demand for quality 2nd homes This project will potentially have between 300-500 Multi-family housing units/lots. Along with 40 one (1) acre single family lots. These housing units will be marketed to retirees and winter visitors wanting to live on or near a golf course. Benson residents wanting to move down from larger homes will have a choice that is currently unavailable.

Developing this property will increase income to the City of Benson by adding more rounds of golf per day as owners will likely be golfers. Local businesses such as Local Restaurants, Safeway, Wal-mart, Hardware stores, Doctors, Dentists and other businesses will see increase in customers which will bring more sales tax revenue to the City of Benson.

The City of Benson will see increased revenues from the Real Estate taxes, development fees, construction sales tax and utility services.

San Pedro Real Estate: Mr. Hartley is willing to sign a ARS 12-1134 waiver for all property being proposed for rezoning along with with the "Remainder" of the property which is unusable for development and will be rezoned without his request.

Thank You,

George Scott for
Tom Hartley - San Pedro Real Estate

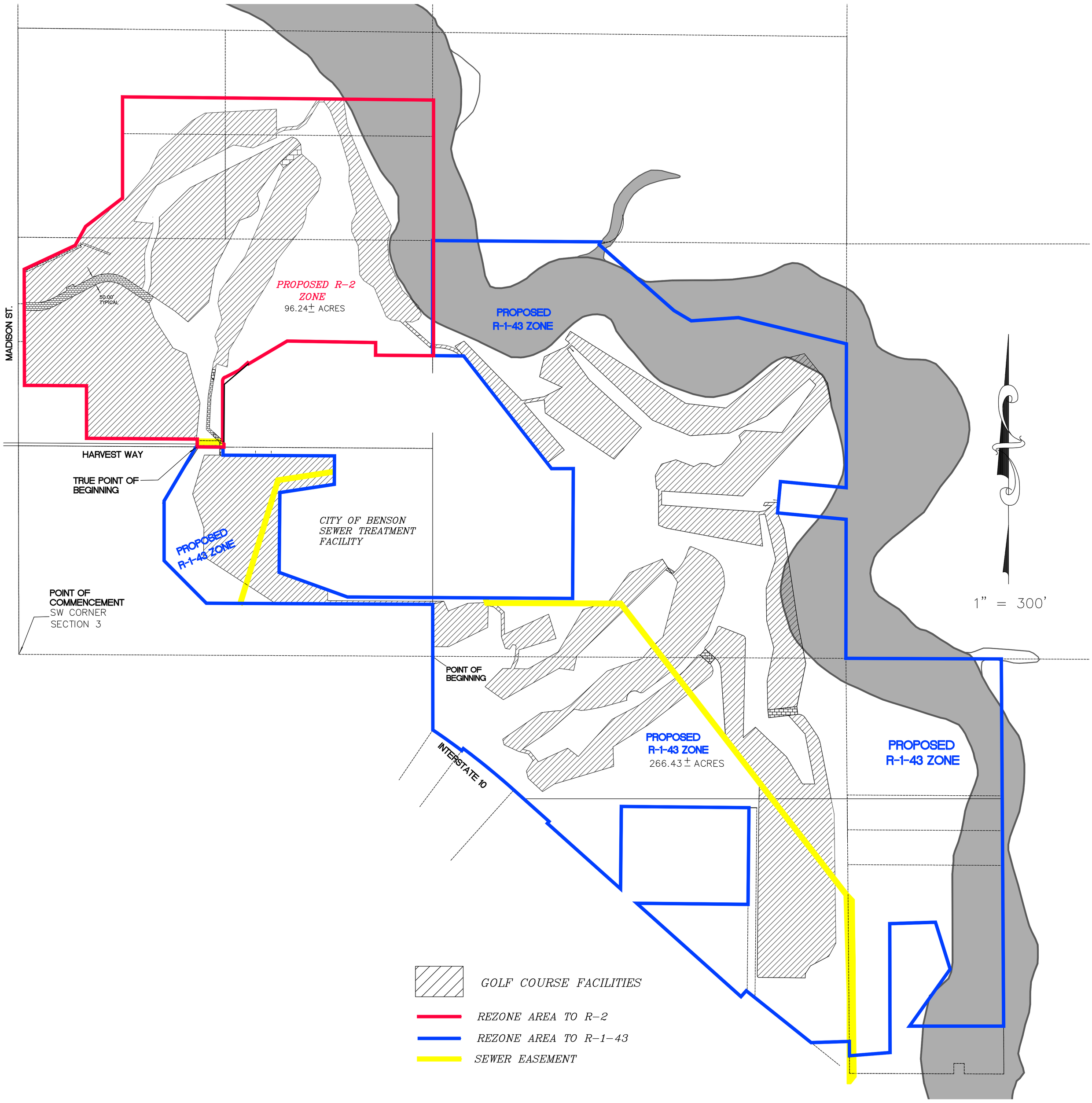
Remainder of Property. 1-19-16

The legal description along with the map that describes the Remainder of the property owned by San Pedro Real Estate is attached. This property is undevelopable because of being in the San Pedro River or in the flood zone. This property will also be rezoned so that it will be consistent with the total rezoning effort.

San Pedro Real Estate is in communication with various environmental groups such as nature conservancy to donate the "Remainder" of the undevelopable properties not needed by the City of Benson or the development project. These properties lie along the San Pedro River and should be used for preservation, birding and hiking areas.

San Pedro Real Estate will provide the City of Benson with documentation as to the progress of the donation along with restrictions that will accompany the property.

2016 Total Rezone Area Map



PLANNING AND ZONING MINUTES
MINUTES OF THE BENSON PLANNING AND ZONING COMMISSION
November 1, 2016

1. CALL TO ORDER
Chair Randy Robichaud opened the meeting at 7:00pm.

2. PLEDGE
Chair Randy Robichaud led the pledge.

3. ROLL CALL
Angela Roberts, Barbara Thompson, Tom Sanor and Randy Robichaud were present. Debbie Braatz, Jim Thelander and Andrew Abernathy were absent. A quorum was present.

4. CALL TO THE PUBLIC
There was no answer to the call.

5. APPROVAL OF MINUTES
October 17, 2016
Commissioner Barbara Thompson motioned to approve the minutes. Commissioner Tom Sanor seconded. Motion passed 4-0.

October 18, 2016
Commissioner Barb Thompson motioned to approve the minutes. Commissioner Angela Roberts seconded. Motion passed 4-0.

October 24, 2016
Commissioner Angela Roberts motioned to approve the minutes. Commissioner Tom Sanor seconded. Motion passed 4-0.

6. OLD BUSINESS
There was no old business.

7. PUBLIC HEARING
The Chair opened the public hearing at 7:02pm to take comments on the proposed rezoning of multiple parcels surrounding and inclusive of the San Pedro Golf Course greens. There was no one signed up to speak. The public hearing was closed at 7:03pm.

8. NEW BUSINESS
Chair Randy Robichaud asked Mr. George Scott, representing San Pedro Real Estate, LLC, to speak on the proposed rezoning. Mr. Scott reminded the Commission that this project first came before the Commission in April 2016, where it had been unanimously recommended for approval by the Commission. He stated that, in April, several conditions were attached to the rezoning recommendation, specifically the completion of land swaps between the City and San Pedro Real Estate, LLC. Mr. Scott confirmed that shortly after that April Planning and Zoning meeting, Mr. Tom Hartley of San Pedro Real Estate, LLC and the City agreed that land swaps

were unnecessary. Since the legal descriptions, advertisements and recommendation had been made with the presumption of the land swaps occurring, Mr. Scott explained that the process began again with the "corrected" legal descriptions and land boundaries- not showing any land swaps occurring.

Commissioner Barbara Thompson asked if moving the sewer treatment plant was part of the land swap. Mr. Scott displayed a map to show where the effluent pond is currently located and where it will be moved. Mr. Scott explained that residences are not allowed within 1000' of the ponds and that the proposed location is already within the boundaries of the treatment plant so the fact that the pond needs to be relocated was not a driver behind the land swap concept.

Chair Randy Robichaud asked who is responsible for the costs of relocating the ponds. Mr. George Scott replied that Tom Hartley and San Pedro Real Estate, LLC are responsible for costs associated with relocating the ponds. He noted that relocation approval has already been granted by the Arizona Department of Environmental Quality (ADEQ), but Mr. Hartley has not spent additional money on the relocation process until the rezoning is approved. Planner Michelle Johnson confirmed that ADEQ has approved the relocation.

Commissioner Barbara Thompson motioned to recommend approval of the rezoning for the parcels owned by San Pedro Real Estate LLC and for parcels owned by the City of Benson from I-2 to R-1-43 and R-2. Commissioner Tom Sanor seconded.

Chair Randy Robichaud asked if Commissioner Barbara Thompson would like to amend her motion to include the staff recommendation, specifically the recommendation about preservation of the 'remainder' land. Commissioner Barbara Thompson amended her motion to recommend approval for the rezoning of the parcels owned by San Pedro Real Estate LLC and for parcels owned by the City of Benson from I-2 to R-1-43 and R-2 with the condition that the 'remainder' land owned by San Pedro Real Estate, LLC, as shown on the map, be reserved for the uses described in the rezoning application. Commissioner Tom Sanor seconded the amended motion. Motion passed 4-0.

9. ADJOURNMENT

Commissioner Tom Sanor motioned to adjourn. Commissioner Barbara Thompson seconded. Motion passed 4-0 and meeting adjourned at 7:10pm.

2017-02533
Page 1 of 7
Requested By: City Of Benson
David W. Stevens - Recorder
Cochise County , AZ
02-08-2017 11:02 AM Recording Fee $9.00

ORDINANCE 584

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, APPROVING A REQUEST TO REZONE ASSESSOR'S PARCEL NUMBERS 123-07-024A, 123-07-024B, 123-07-024C, 123-07-024D, 123-07-024E, 123-07-024F, 123-07-024G, 123-07-024H, 123-07-007A, 123-07-007B, 123-07-007C, 123-48-003A, 123-48-004R, 123-48-004S, 123-48-004T, 123-26-001F, 123-26-002A, 123-07-025, FROM A ZONING DISTRICT OF HEAVY INDUSTRIAL (I-2) TO A COMBINATION OF SINGLE FAMILY RESIDENTIAL (R-1-43) AND MULTI-FAMILY RESIDENTIAL (R-2)

WHEREAS, the City desires to encourage residential development in the above named area which is currently zoned Heavy Industrial (I-2); and,

WHEREAS, San Pedro Real Estate, L.L.C. and the City of Benson, the owners of the property, more specifically described on Exhibit A, attached hereto and incorporated herein by this reference (the "Property"), have requested that the City change the zoning of the Property from Heavy Industrial (I-2) to a combination of Single Family Residential (R-1-43) and Multi-Family Residential (R-2); and

WHEREAS, rezoning the Property from Heavy Industrial (I-2) to Single Family Residential (R-1-43) and Multi-Family Residential (R-2) is in accordance with the City of Benson General Development Plan as it proposes land uses, densities or intensities within the range of identified uses, densities and intensities of the land use element of the General Development Plan; and

WHEREAS, after providing notice to the public in accordance with A.R.S. § 9-462.03 and A.R.S. § 9-462.04, the Planning and Zoning Commission held a citizen review hearing on the matter on September 27, 2106 and thereafter recommended the rezoning as hereinafter set forth; and

WHEREAS, the City Council has received the written transmittal of recommendation from the Planning and Zoning Commission, has heard from the representative of the owner, City staff and members of the public during a properly-noticed public hearing at the regular City Council meeting held November 14, 2016 and has determined that the rezoning request is in conformance with the General Development Plan and should be approved.

BE IT NOW HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, that the Benson Zoning Regulations, Ordinance No. 243, as amended, be hereby further amended to rezone the Property currently zoned Heavy Industrial (I-2) to Single Family Residential (R-1-43) and Multi-Family Residential (R-2), subject to the following conditions:

1. That San Pedro Real Estate, LLC, or any successors, must subject the "remainder" area of the Property to conservation measures for the uses described by the application within 2 years and prior to any physical development of the Property.

2. The applicant must execute a waiver of any and all claims against the City pursuant to Proposition 207, A.R.S. § 12-1131 et seq.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 14th day of November, 2016.

TONEY D. KING, Mayor

ATTEST:

VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:

MESCH CLARK ROTHSCHILD
By GARY J. COHEN
City's Attorney

CERTIFICATION OF MAP
OF AREA TO BE REZONED

I, TONEY D. KING, Mayor of the City of Benson, Arizona, do hereby certify that the foregoing map as shown on Exhibit "A", is a true and correct map of the area to be rezoned by Ordinance 584, as shown on said map.

CERTIFIED this 16th day of November, 2016.

TONEY D. KING, Mayor

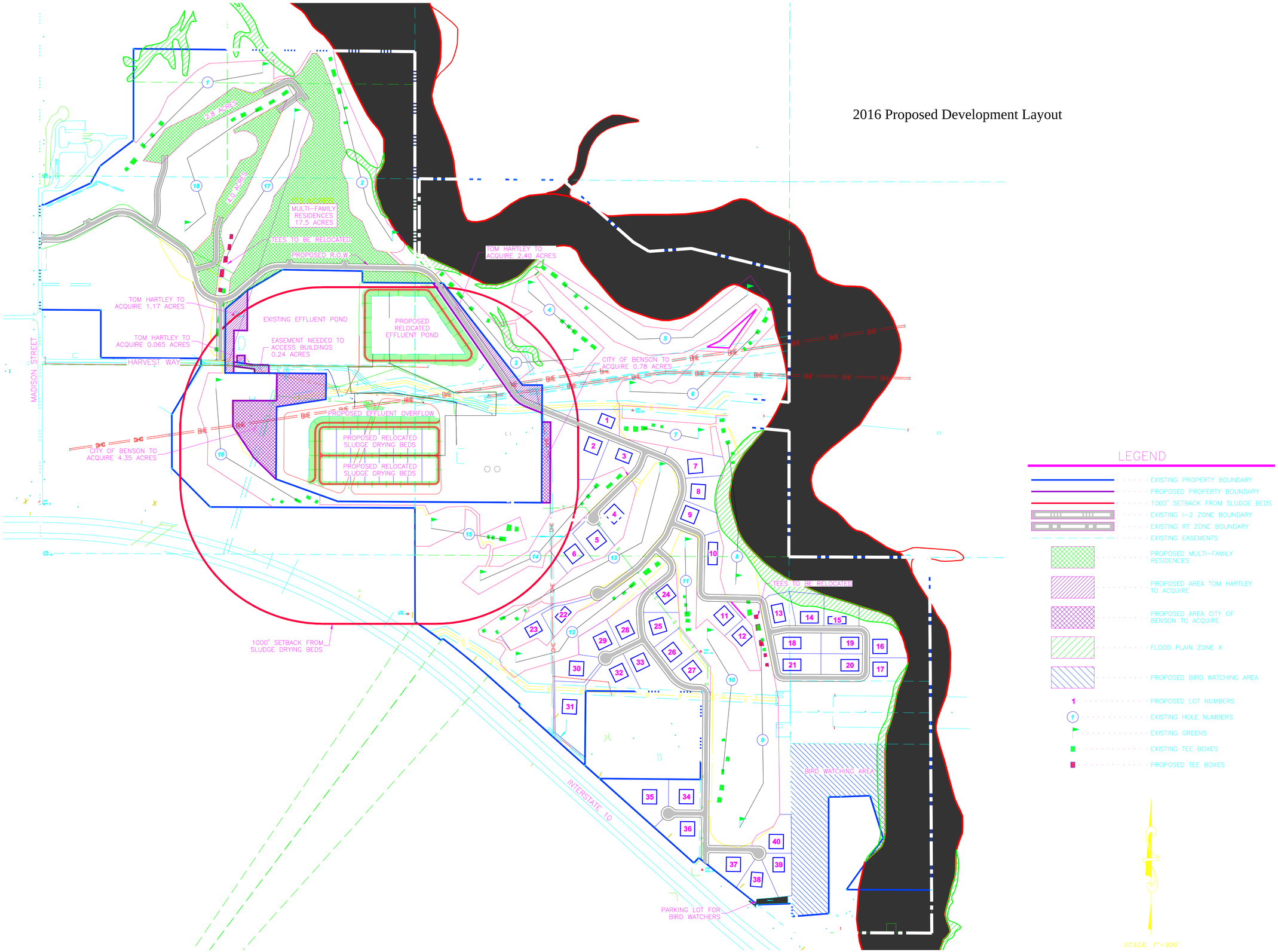
ATTEST:

VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:

MESCH CLARK ROTHSCHILD
By GARY J. COHEN
City's Attorney

2016 Proposed Development Layout



REVISIONS:
07-26-10 REVISED ACREAGE

TOM HARTLEY

TRUELINE ENGINEERING
CIVIL ■ SURVEYING ■ MATERIALS
609 SOUTH FIFTH AVENUE SAFFORD, AZ 85546
P: 928-428-1504 F: 928-428-1878

PROPOSED DEVELOPMENT AND SEWER PLANT REVISIONS EXHIBIT

22202
W. GREG LORANG
EXPIRES 6/30/12

DATE: JULY 2010
JOB No.: 09015-THS
DRAWN BY: CLF
UPDATED BY: CLF

SHEET
1 OF 1

From:	Robert Longaker
To:	George Scott
Cc:	Michelle Johnson
Subject:	Re: Rezoning packet
Date:	Thursday, March 21, 2019 8:06:04 PM

Hi Michelle

Regarding density, we are requesting a maximum density of 8 units per developable gross acre as shown on our plan. The developable area is 19 acres so our proposed maximum density would be 152 units. All uses in the R-2 district would be permitted.

I heard traffic concerns at the recent P & Z work session. A traffic impact analysis would be prepared by a builder during the platting process to address existing traffic conditions and trips generated by the development. Necessary roadway improvements to facilitate safe access to the site would be made at the cost of the developer. This can be a rezoning condition if necessary but I assume this is part of your subdivision platting process. We will be prepared to discuss traffic at the hearing.

Hope this information is sufficient for your packets. If you need more info please call my cell at

Thx!

Rob

On Mar 21, 2019, at 3:57 PM, George Scott <george@saedg.org> wrote:

> Rob - Please contact Michelle with information needed for the P/Z meeting.
>
> Thanks,
>
> George Scott
> 520-720-6047 - Office
> 520-265-6058 - Cell
> Southeast Arizona Economic Development Group
> 168 E. 4th Street
> Benson, AZ 85602
> george@saedg.org
> www.saedg.org

PLANNING AND ZONING MINUTES
MINUTES OF THE BENSON PLANNING AND ZONING COMMISSION
April 2, 2019

1. CALL TO ORDER
Commissioner Angie Roberts opened the meeting at 7:08pm.

2. PLEDGE
Commissioner Angie Roberts led the pledge.

3. ROLL CALL
Angie Roberts, Dennis Bringham, David Lambert and Elton Bowman were present. A quorum was present. Andrew Abernathy arrived a few minutes tardy.

4. CALL TO THE PUBLIC

Kevin Dirksen introduced himself, noting that he lives in the vicinity of the rezoning. Looking at the current version of the map, Mr. Dirksen questioned if the 1.5 acre housing area H would cross between holes 8 and 9. He suggested that the placement could interrupt golfing. He also commented that having the main roads immediately adjacent to the wastewater treatment plant was likely to create an odor issue. Mr. Dirksen noted that even though the developers only want the ADOT tunnel onto Pearl to be used for emergency access, that it will get used more heavily and likely on a daily basis which would be additional traffic into the neighborhood. He requested the Commission to take these issues into consideration.

Trisha Gerrodette introduced herself as a resident of Sierra Vista. She appreciated having the history of the property and questioned what conservation actions had been taken on the "reminder" property that had been set aside by City Council as part of the 2016 rezoning, noting that action was supposed to have occurred within 2 years. Ms. Gerrodette suggested that a sunset clause be part of the recommendation, commenting that if time passes with no forward progress for this development, the city may not desire to keep the R-2 zoning district and there should be a mechanism to revert to the prior single family zoning district. She noted that going from 50 to 150 homes is a large increase and the city should not be fixed to it forever.

4. APPROVAL OF MINUTES
Commissioner David Lamberts motioned to approve the February 20, 2019 Special Meeting minutes and March 12, 2019 Special Meeting minutes. Commissioner Angie Roberts seconded. Motion passed 5-0.

5. PUBLIC HEARING
The public hearing opened at 7:16pm.

Kevin Dirksen introduced himself, stating that he was concerned about traffic through tunnel onto Pearl and County Road. He stated that he wasn't opposed to the road layout within the golf course since the road appear to mainly be around the wastewater treatment plant and shouldn't interfere with golf activities, but he did point out that housing area H would cut across a cart path

DRAFT

at holes 8 and 9. With a housing area between the holes, he questioned how traffic, such as trash trucks, and golf carts fit together in the relatively tight area. He also noted that the housing areas are located close to unburnt areas of the river so if there was ever a fire it wouldn't be able to be put out easily. Mr. Dirksen closed by stating that other than those concerns, the plan was a pretty good job.

Trisha Gerrodette introduced herself and asked if anyone knew the status of remainder property which was area deemed undevelopable and set aside for conservation purposes as part of the 2016 rezoning. Ms. Gerrodette questioned why the areas adjacent to the river that are deemed undevelopable aren't classified as open space in the General Plan.

The public hearing closed at 7:21pm.

6. OLD BUSINESS

7. NEW BUSINESS

Rezoning of multiple parcels within and surrounding the San Pedro Golf Course

George Scott, the local representative for San Pedro Real Estate, responded to Ms. Gerrodette's question about the remainder property. He concurred that there was a 2 year timeline for action from the November 2016 rezoning, but action stalled when the property owner, Mr. Tom Hartley, died. He stated that the current owner, Mr. Tom Barenburg, has the same intent so either the city or an environmental group will be offered ownership of the property. Mr. Rob Longaker, WLB Group, displayed a map of the proposed rezoning area, pointing out the green swaths that represent the 2016 remainder areas set aside for non-development. He noted that the current layout does not show any roads or housing areas within the green swath.

Mr. Longaker introduced the rezoning noting that the request is consistent with the current General Development Plan category of Medium Density. He stated that the higher density R-2 zoning will allow the property to be more easily marketed.

Mr. Longaker acknowledged that several issues that had been brought up at the Citizen Review. He stated that the General Plan allows 8 dwelling units per acre. With 19 acres known to be available for development, he requested 152 dwelling units, an increase from the 40 home sites shown on the 2016 proposed layout. Mr. Longaker commented that the type and location of the individual dwelling units will be determined with the subdivision plat or development plan process and will also consider how housing and roads will interact with the golf course. He acknowledged that additional factors could be identified during the platting process that would further restrict development.

Mr. Longaker noted that access to the home sites would be from Ocotillo to Darby, turning right onto Madison and then entering via Harvest way. Using the map, he showed where golfers would turn left onto Madison, so the homeowners wouldn't be using the same route toward the restaurant and clubhouse as the golfers. Mr. Longaker stated that SEAGO estimates 2400 trips per day on Ocotillo, which appears to have capacity for the additional trips a development would create. He confirmed that a traffic impact analysis would be performed by the developer during the platting process to determine what, if any, offsite road improvements are required. Mr.

Longaker also stated that other city regulations, including landscaping and drainage, will be followed by the developer of the property.

Mr. Longaker closed by commenting that Mr. Tom Barenburg of San Pedro Real Estate is hopeful to find a buyer for the property and that the rezoning to allow more housing units is the first step in bringing the property to market.

Chair Andrew Abernathy asked if Commissioners had any questions or comments.

Commissioner Elton Bowman motioned to recommend approval of the R-2 rezoning. Commissioner Dennis Bringham seconded.

Planner Michelle Johnson asked if the conditions included the staff recommendation were part of the motion or if it was a recommendation without conditions.

Commissioner Elton Bowman amended his motion to recommend approval of the R-2 zoning with the conditions of a 152 dwelling unit cap and that the reminder area as described in the 2016 rezoning continue to be set aside as undevelopable land for open space or conservation uses. Commissioner Dennis Bringham seconded this amended motion.

There was no further discussion.

Motion passed 5-0.

8. ADJOURNMENT
Commissioner David Lambert motioned to adjourn the meeting. Commissioner Elton Bowman seconded. Meeting adjourned at 7:34 pm.

DRAFT

CITIZEN REVIEW SESSION REGARDING: **Rezoning properties within and around the San Pedro Golf Course from R-1-43 to R-2**
March 7, 2019 6pm Benson Community Center

Name	Address	Phone
Kevin Dirksen		
Elton Bowman		
Roberts, Angela		
Dennis A. Bringham		
Andreino Abernathy		
Suzanne Galen Weddle		
David Lambert		

Citizen Review Session
Rezoning parcels within and surrounding the San Pedro Golf Course from R-1-43 to R-2

George Scott introduced himself as representing San Pedro Real Estate, a company owned by Tom Barenberg, formerly owned by Tom Hartley. George Scott introduced Rob Longaker, a planner from the WLB Group who created the submittal package.

Rob Longaker introduced himself as a consultant to developers, nothing that neither he nor his employer, the WLB Group, are the developers themselves. Mr. Longaker explained that in 2016 the northern portion of the land was zoned R-2 for single family and multi-family development while the southern portion, now under consideration, was zoned for single family residences on one acre or larger. He stated that the goal of that 2016 zoning, as well as this one, is to find housing that complements a golf course. He noted that the current owner does not feel builders are looking to construct or sell homes on larger acreage. Mr. Longaker reiterated that there is not yet a developer for the site; rather San Pedro Real Estate is looking to secure the zoning so they can market to the property to developers who would create the subdivision.

Andrew Abernathy asked how the zoning change with its increased density will affect egress and emergency access. Rob Longaker responded that the access points remain the same as with the current R-1-43 zoning, with primary access from Madison and Harvest Way and emergency access under I-10 through the tunnel off Pearl St. He noted that the tunnel is not a good location for regular traffic use. He further noted that since neither his company nor San Pedro Real Estate are the developer, he does not know what type of housing products will be offered but he assumes typical vehicular traffic from private vehicles and service vehicles like garbage trucks and delivery services.

Andrew Abernathy asked if alternative routes had been considered, rather than using the same roads that are used to access the golf course. He commented that he wasn't opposed to using the tunnel for emergency access with the limited number of large acreage parcels, but with the increased number of dwelling units and people, he was concerned that the tunnel would be used for daily traffic. Dennis Bringham commented that traffic tends to go toward the nearest path of least resistance. Kevin Dirksen, a resident who already uses the tunnel to access his property, stated that the single lane tunnel is the quickest route to town from the largest 9acre proposed development site. Andrew Abernathy agreed that people tend to use the quickest route, especially if they were using a golf cart. He noted that he was not opposed to additional density if the circulation was adequate. Rob Longaker responded that the tunnel would likely be blocked off with bollards to prevent regular usage of the tunnel. Andrew Abernathy suggested crash gates.

Andrew Abernathy continued to question the circulation design, noting that the development site furthest to the south was a significant distance away from the only access point to Harvest Way and Madison. He also questioned the likelihood of residents using the northern loop around the plant to access Harvest way when there is a southern leg that is closer to them. He also wondered how traffic would impact Madison as the only entry into the golf course. Rob Longaker showed on the map where the golf course entry is north of Harvest Way. George Scott acknowledged that both residents and golfers would be using Darby St.

Angie Roberts asked if the tunnel could be improved for low speed vehicle use to help alleviate traffic at Madison. Andrew Abernathy wondered if the tunnel was large enough for a fire truck. Kevin Dirksen replied that the tunnel is measured at 13'7".

When Rob Longaker asked about the history of the land, Andrew Abernathy replied that it used to be zoned industrial, along with the wastewater treatment plant, transfer station and city yard. Mr. Abernathy stated that it wasn't surprising that the golf course area needed to be zoned residential to make it saleable, but the location makes any residential circulation extremely limited, especially when compared to the rest of the city. He requested to see an estimated dwelling unit count.

Rob Longaker said that with numerous utilities, golf holes, and topography there is only about 20 developable acres of out the 180+ being requested for rezoning. He noted that standalone single family residences are often at 3-4 units per acre which could be 80 new dwelling units, but the market demand might be high enough for 5-6 units per acre. Andrew Abernathy reiterated his request to see the maximum density possible.

Kevin Dirksen brought up the potential for odor, living next to the wastewater treatment plan. Andrew Abernathy said he was not worried about smell; that it would be the buyer's concern because the City cannot deny a rezoning based on potential odor and all the units would likely have some issue with smell. Kevin Dirksen acknowledged that Tom Hartley had already paid to move parts of the treatment plant/ Elton Bowman interjected that all cities have people complaining about something after they move in. Andrew Abernathy said if anyone was worried about people complaining then they could turn the land into a park, but the city would have to buy the land to do that and the city probably wouldn't do that.

Dennis Bringham asked if the R-2 zoning allowed for any type of multi-family development. Kevin Dirksen said the number of units would be limited by the 5,000 square foot parcel. Andrew Abernathy said that R-2 is a transitional district and could be up to 8 dwellings per acre. Kevin Dirksen mentioned that the existing zoning is something in the area of 50 houses and he asked how many more units could be built under R-2, questioning if it could be somewhere in the 160 range for 20 acres. Andrew Abernathy asked WLB to show how developing 20 acres will impact traffic and head count; he stated that he wants to see what WLB presents and he'd be happy to entertain their number.

Elton Bowman asked about type of housing to which Rob Longaker replied that since they weren't the developer, he didn't have that information and Andrew Abernathy agreed that housing stock wasn't part of the discussion yet. Kevin Dirksen asked about manufactured housing and George Scott interjected that all subdivision plats would come back to the P&Z Commission for review and approval.

Elton Bowman stated he'd like to see the proposed maximum density and a circulation plan to address that density. Rob Longaker acknowledged that fire codes do allow for a single point of egress though it may affect construction, such as requiring fire sprinklers in residences and road construction standards. Mr. Bowman stated he was in agreement with the northern half and maybe the northernmost development sites in the southern portion under discussion. Dennis Bringham also mentioned that he' like more information on traffic planning. Andrew Abernathy stated he didn't need to see a full traffic plan, but some indication of what traffic may be anticipated based on potential density.

David Lambert commented that the discussion was getting off topic since the issue at hand is only a rezoning and the related density, not the location of ingress/egress or type of housing stock. He noted

that 1 house per acre to 8 houses per acre is an 800% increase and he's not interested at this time in how those future residents would get in or out but rather how many houses could potentially fit.

Rob Longaker suggested they would consider conditions to the rezoning, such as a maximum density or dwelling unit cap. George Scott said part of the reason for requesting a denser district is that some property owners, who may be retired, might not want the upkeep on a larger lot. David Lambert suggested that some people would want larger acreage for privacy but the final determination of parcel size is years away. Andrew Abernathy stated that he'd like to see more information regarding the entitlements granted under the R-2 zoning to the potential future developer. Elton Bowman commented that his main concern was the final proposed density. Rob Longaker closed by noting that development density is dependent issues other than acreage, such infrastructure availability.

The Citizen Review ended at 6:40pm.

From: mfenn
To: Michelle Johnson
Subject: Re-zone, San Pedro Real Estate LLC
Date: Friday, February 22, 2019 1:38:03 PM

Michelle- I received your letter regarding the proposed rezoning for the San Pedro Golf course. As an adjacent property owner I am in support of the change.

thank you

Mark M. Fenn
Artesian LLC
Benson AZ

Sent from Windows Mail

From: Richard La Pierre
To: Michelle Johnson
Subject: Re: Benson Rezoning
Date: Wednesday, March 06, 2019 8:19:42 AM

Good Morning Michelle,
My first thoughts is no. South Central District Permits would not recommend a box culvert used as any means of access. First that was not the design intention of the box. I will have one of my staff assist in research on why it was permitted for use for the residences. But it becomes a liability in regards to maintenance obligations and whether or not it would even be acceptable to the Fire Department for Emergency Access. Sorry for delay in responding back, I was assisting in the ADOT change from using outlook to going to Google Gmail, which has been quite the adventurous.

Richard La Pierre
Permits Supervisor, South Central District
1221 South Second Avenue
Tucson, Arizona 85713
520.388.4234 (office)

From: Sims, Kelley B (Kelley)
To: Michelle Johnson
Cc: Cantrell, Donald G (Don)
Subject: (2) Kinder Morgan Pipeline Systems w/in the "San Pedro Project" Rezoning Properties
Date: Thursday, April 04, 2019 3:41:00 PM
Attachments: image001.png

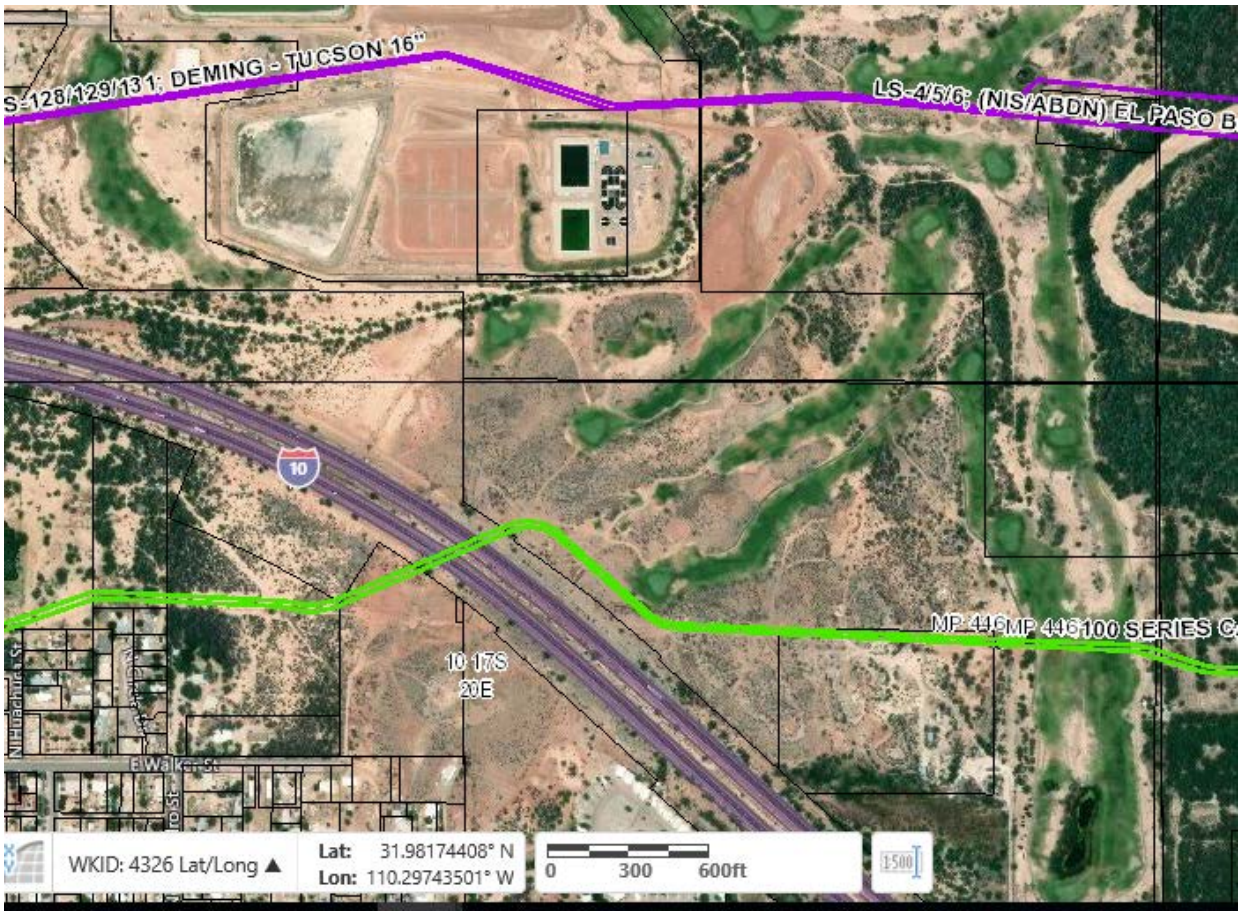
Hi Michelle,

Thanks for the information. As we discussed, Kinder Morgan owns and operates two pipeline systems within the San Pedro Project Rezoning Application Area, and they are shown in the map below. The purple lines depict the approximate location of the (2) SFPP petroleum products pipelines (8" and 16" o.d.) crossing Section 3 in Twp 17S, Rng 20E. The easement, or right of way (ROW), for this system is typically 60' wide.

The green lines depict the approximate locations of the (2) El Paso Natural Gas (EPNG) transmission pipelines (26" and 30" o.d.) crossing Section 10 in Twp 17S, Rng 20E. The easement, or right of way (ROW), for this system is typically 120' wide, starting 20' south of and ending 100' north of the southernmost pipeline (Line 1100).

These two ROW's do not appear to be included on the Record of Survey or any of the Project maps, and neither of the pipeline systems are mentioned within the San Pedro Project Narrative document.

Developer should accurately show the two pipeline ROW's on any site development plans, and be aware that there are many building and grading restrictions within the ROWs. I will be happy to discuss those restrictions in greater detail with them and as applicable to their plans.



Please add me to your distribution list for site plan reviews, and contact me if you need additional

information.

Kelley

Kelley Sims, SR/WA

El Paso Natural Gas Company, L.L.C.
a Kinder Morgan company

Land Department, Tucson Area
5151 E. Broadway, Suite 1680
Tucson, AZ 85711
(520) 663-4223

Douglas A. Ducey, Governor
John S. Halikowski, Director
Dallas Hammit, State Engineer
Steve Boschen, Division Director

April 15, 2019

Michelle Johnson, AICP
120 W. 6TH Street
Benson, AZ 856002

Subject: I-10 @ M.P. 305
San Pedro Development Comments

Dear Ms. Johnson:

ADOT's South Central District ADOT has reviewed the proposal for the rezoning of the San Pedro Development (188 acre site).

ADOT comments:

- ADOT South Central District will not support any plan that utilizes the existing box culvert under I-10 for traffic circulation or an emergency access.
- ADOT South Central District will request to be included on all submittals during the development process.
- ADOT Southern Regional Traffic Department will request to review the Traffic Impact Analysis for determination on impact our Traffic Interchange.

Thank you; please feel free to contact myself if you have any questions.

Sincerely,

Richard La Pierre
South Central District Permits Supervisor
1221 S. 2nd Avenue
Tucson, AZ 85713
(520) 388-4234

City of Benson
City Council Communication

Regular Meeting **April 22, 2019**

To: Mayor and Council Agenda Item # 5

From: Seth Judd, Finance Director

Subject:

Discussion and possible action regarding Resolution 11-2019 of the Mayor and Council of the City of Benson, Arizona, declaring as a public record that certain document filed with the City Clerk and entitled "The 2019 Use Tax Amendment to the Tax Code of the City of Benson"

Discussion:

As part of the budget worksession held on January 7, 2019, Lee Grafstrom from the League of Arizona Cities and Towns discussed the possibility of adopting a Use Tax that would match the City of Benson's current Retail Sales Tax Rate. He discussed how many of the cities and towns in Arizona have adopted this Use Tax and how the City of Benson was one of the few cities left to adopt this option of the Model City Tax Code.

Use Tax is an excise tax on the use or consumption of tangible personal property that is purchased without payment of a municipal tax to any city or town. In other words, its is a mechanism for taxing purchases made outside of the boundaries of the municipality where it will be used. Imposing a Use Tax has the effect of leveling the playing field for local businesses that are subject to the city or town Sales Tax by eliminating the financial incentive of making purchases outside the municipality. Since 1955, Arizona residents have been required to self-assess and report Use Tax liability to the Arizona Department of Revenue. The Use Tax was instituted to protect Arizona sellers who otherwise would be at a competitive disadvantage when out-of-state sellers make sales of goods to Arizona customers without charging tax. All states that impose Sales Tax also impose Use Tax. Currently, individuals who purchase taxable products from out-of-state locations, but pay no Sales Tax, are responsible for reporting their own Use Tax.

At the worksession, Staff was directed to start the process to ensure that Council would have the opportunity to discuss this during the budgeting process. In accordance with A.R.S. §9-499.15, a notice for a public hearing was placed on the website on February 8 declaring a public hearing for April 22, 2019 along with the schedule for the proposed tax.

To adopt a proposed Code change, Council must adopt the change by an ordinance, which must be published. However, there is a provision that enables a City to adopt the provisions of a code "by reference" saving on publication costs. In order to do this, the Council must adopt a resolution declaring such provisions as a public record; three copies must be filed in the office of the City Clerk and kept available for public use and inspection. The ordinance can then be acted on and if approved, must be published in full and will notify the public of a City Code change. This resolution declares "The 2019 Use Tax Amendment to the Tax Code of the City of Benson" a public record. The next Council item for consideration is the ordinance that if approved, would adopt the Use Tax.

Staff Recommendation:

Approval of Resolution 11-2019

RESOLUTION 11-2019

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, DECLARING AS A PUBLIC RECORD THAT CERTAIN DOCUMENT FILED WITH THE CITY CLERK AND ENTITLED "THE 2019 USE TAX AMENDMENT TO THE TAX CODE OF THE CITY OF BENSON"

WHEREAS, the Mayor and Council of the City of Benson, Arizona wants to consider adopting a Use Tax; and

WHEREAS, the Mayor and Council of the City of Benson, Arizona want any Use Tax it considers to be made available to the public.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA as follows:

THAT certain document entitled "THE 2019 USE TAX AMENDMENT TO THE TAX CODE OF THE CITY OF BENSON", three copies of which are on file in the office of the City Clerk, is hereby declared to be a public record, and said copies are ordered to remain on file with the City Clerk.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 22nd day of April, 2019.

_____
TONEY D. KING, SR., Mayor

ATTEST:

_____
VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:

_____
MESCH CLARK ROTHSCHILD
By Gary J. Cohen
City's Attorney

<u>Section I. Model City Tax Code Section 8A-270 is amended as follows, with an effective date of June 1, 2019</u>

Sec. 8A-270. Exclusion of gross income of persons deemed not engaged in business.

(a) For the purposes of this Section, the following definitions shall apply:

(1) "Federally Exempt Organization" means an organization which has received a determination of exemption, or qualifies for such exemption, under 26 U.S.C. Section 501(c) and rules and regulations of the Commissioner of Internal Revenue pertaining to same, but not including a "governmental entity", "non-licensed business", or "public educational entity".

(2) "Governmental Entity" means the Federal Government, the State of Arizona, any other state, or any political subdivision, department, or agency of any of the foregoing; provided further that persons contracting with such a governmental entity to operate any part of a governmentally adopted and controlled program to provide urban mass transportation shall be deemed a governmental entity in all activities such person performs when engaged in said contract.

(3) "Non-Licensed Business" means any person conducting any business activity for gain or profit, whether or not actually realized, which person is not required to be licensed for the conduct or transaction of activities subject to the tax imposed under this Chapter.

(4) "Proprietary Club" means any club which has qualified or would otherwise qualify as an exempt club under the provisions of 26 U.S.C. Section 501(c)(7), (8), and (9), notwithstanding the fact that some or all of the members may own a proprietary interest in the property and assets of the club.

(5) "Public Educational Entity" means any educational entity operated pursuant to any provisions of Title 15, Arizona Revised Statutes.

(b) Transactions which, if conducted by any other person, would produce gross income subject to tax under this Chapter shall not be subject to the imposition of such tax if conducted entirely by a public educational entity; governmental entity, except "proprietary activities" of municipalities as provided by Regulation; or non-licensed business.

(c) Transactions which, if conducted by any other person, would produce gross income subject to the tax under this Chapter shall not be subject to the imposition of such tax if conducted entirely by a federally exempt organization or proprietary club with the following exceptions:

(1) Transactions involving proprietary clubs and organizations exempt under 26 U.S.C. Section 501(c)(7), (8), and (9), where the gross revenue of the activity received from persons other than members and bona fide guests of members is in an amount in excess of fifteen percent (15%) of total gross revenue, as prescribed by Regulation. In the event this fifteen percent (15%) limit is exceeded, the entire gross income of such entity shall be subject to the applicable tax.

(2) Gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512, including all statutory definitions and determinations, the rules and

regulations of the Commissioner of Internal Revenue, and his administrative interpretations and guidelines.

(3) (Reserved).

(d) Except as may be provided elsewhere in this Chapter, transactions where customers are exempt organizations, proprietary clubs, public educational entities, governmental entities, or non-licensed businesses shall be deemed taxable transactions for the purpose of the imposition of taxes under this Chapter, notwithstanding that property so acquired may in fact be resold or leased by the acquiring person to others. In the case of sales, rentals, leases, or licenses to proprietary clubs or exempt organizations, the vendor may be relieved from the responsibility for reporting and paying tax on such income only by obtaining from its vendee a verified statement that includes:

(1) a statement that when the property so acquired is resold, rented, leased, or licensed, that the otherwise exempt vendee chooses, or is required, to pay Town Privilege Tax or an equivalent excise tax on its gross income from such transactions and does in fact file returns on same; and

(2) the Privilege License number of the otherwise exempt vendee; and

(3) such other information as the Tax Collector may require.

(e) Franchisees or concessionaires operating businesses for or on behalf of any exempt organization, governmental entity, public educational entity, proprietary club, or non-licensed business shall not be considered to be such an exempt organization, club, entity, or non-licensed business, but shall be deemed to be a taxpayer subject to the provisions of this Chapter, except as provided in the definition of governmental entity, regarding urban mass transit.

(f) IN ANY CASE, IF A FEDERALLY EXEMPT ORGANIZATION, PROPRIETARY CLUB, OR NON-LICENSED BUSINESS RENTS, LEASES, LICENSES, OR PURCHASES ANY TANGIBLE PERSONAL PROPERTY FOR ITS OWN STORAGE OR USE, AND NO CITY PRIVILEGE OR USE TAX OR EQUIVALENT EXCISE TAX HAS BEEN PAID ON SUCH TRANSACTION, SAID ORGANIZATION, CLUB, OR BUSINESS SHALL BE LIABLE FOR THE USE TAX UPON SUCH ACQUISITIONS OR USE OF SUCH PROPERTY.

Section II. Model City Tax Code Section 8A-300 is amended as follows, with an effective date of June 1, 2019

Sec. 8A-300. Licensing requirements.

(a) The following persons shall make application to the Tax Collector for a Transaction Privilege and Use Tax License and no person shall engage or continue in business or engage in such activities until he shall have such a license:

(1) Every person engaging or continuing in business activities within the city or town upon which a Transaction Privilege Tax is imposed by this Chapter.

(2) EVERY PERSON ENGAGING OR CONTINUING IN BUSINESS WITHIN THE CITY OR TOWN AND STORING OR USING TANGIBLE PERSONAL PROPERTY

IN THIS MUNICIPALITY UPON WHICH A USE TAX IS IMPOSED BY THIS CHAPTER.

(3) (Reserved)

(b) For the purpose of determining whether a Transaction Privilege and Use Tax License is required, a person shall be deemed to be "engaging or continuing in business" within the city or town if:

(1) engaging in any activity as a principal or broker, the gross receipts of which may be subject to Transaction Privilege Tax under Article IV of this Chapter, or

(2) maintaining within the city or town directly, or if a corporation by a subsidiary, an office, distribution house, sales house, warehouse or other place of business; maintaining within the city or town directly, or if a corporation by a subsidiary, any real or tangible personal property; or having any agent or other representative operating within the city or town under the authority of such person, or if a corporation by a subsidiary, irrespective of whether such place of business, property, or agent or other representative is located here permanently or temporarily, or

(3) soliciting sales, orders, contracts, leases, and other similar forms of business relationships, within the city or town from customers, consumers, or users located within the city or town, by means of salesmen, solicitors, agents, representatives, brokers, and other similar agents or by means of catalogs or other advertising, whether such orders are received or accepted within or without this city or town.

(4) A PERSON SHALL ALSO BE DEEMED TO BE "ENGAGING OR CONTINUING IN BUSINESS" IF ENGAGING IN ANY ACTIVITY SUBJECT TO USE TAX UNDER ARTICLE VI OF THIS CHAPTER FOR BUSINESS PURPOSES. INDIVIDUALS WHO ACQUIRE ITEMS SUBJECT TO USE TAX FOR THEIR OWN PERSONAL USE OR THEIR FAMILY'S PERSONAL USE ARE NOT REQUIRED TO OBTAIN A LICENSE.

(5) (Reserved)

(c) A person engaging in more than one activity subject to Transaction Privilege Tax at any one business location is not required to obtain a separate license for each activity, provided that, at the time such person makes application for a license, he shall list on such application each category of activity in which he is engaged.

(d) The licensee shall inform the Tax Collector of any changes in his business activities, location, or mailing address within thirty (30) days.

(e) Limitation. The issuance of a Transaction Privilege and Use Tax License by the Tax Collector shall in no way be construed as permission to operate a business activity in violation of any other law or regulation to which such activity may be subject.

(f) Casual activity. For the purposes of this Chapter, individuals engaging in a "casual activity or sale" are not subject to the license requirements imposed under this Article provided that they are only engaged in private sales activities, such as the sale of a personal automobile or garage sale, on no more than three separate occasions during any calendar year.

Section III. Model City Tax Code Section 8A-415 is amended as follows, with an effective date of June 1, 2019

Sec. 8A-415. Construction contracting: construction contractors.

(a) The tax rate shall be at an amount equal to four percent (4%) of the gross income from the business upon every construction contractor engaging or continuing in the business activity of construction contracting within the City.

(1) However, gross income from construction contracting shall not include charges related to groundwater measuring devices required by A.R.S. Section 45-604.

(2) (Reserved)

(3) Gross income from construction contracting shall not include gross income from the sale of manufactured buildings taxable under Section 8A-427.

(4) For taxable periods beginning from and after July 1, 2008, the portion of gross proceeds of sales or gross income attributable to the actual direct costs of providing architectural or engineering services that are incorporated in a contract is not subject to tax under this Section. For the purposes of this subsection, "direct costs" means the portion of the actual costs that are directly expended in providing architectural or engineering services.

(b) Deductions and exemptions.

(1) Gross income derived from acting as a "subcontractor" shall be exempt from the tax imposed by this Section.

(2) All construction contracting gross income subject to the tax and not deductible herein shall be allowed a deduction of thirty-five percent (35%).

(3) The gross proceeds of sales or gross income attributable to the purchase of machinery, equipment or other tangible personal property that is exempt from or deductible from privilege or use tax under:

(A) Section 8A-465, subsections (g) and (p)

(B) SECTION 8A-660, SUBSECTIONS (G) AND (P)

shall be exempt or deductible, respectively, from the tax imposed by this Section.

(4) The gross proceeds of sales or gross income that is derived from a contract entered into for the installation, assembly, repair or maintenance of income-producing capital equipment, as defined in Section 8A-110, that is deducted from the retail classification pursuant to Section 8A-465(g) that does not become a permanent attachment to a building, highway, road, railroad, excavation or manufactured building or other structure, project, development or improvement shall be exempt from the tax imposed by this Section. If the ownership of the realty is separate from the ownership of the income-producing capital equipment, the determination as to permanent attachment shall be made as if the ownership was the same. The deduction provided in this paragraph does not

include gross proceeds of sales or gross income from that portion of any contracting activity which consists of the development of, or modification to, real property in order to facilitate the installation, assembly, repair, maintenance or removal of the income-producing capital equipment. For purposes of this paragraph, "permanent attachment" means at least one of the following:

(A) to be incorporated into real property.

(B) to become so affixed to real property that it becomes part of the real property.

(C) to be so attached to real property that removal would cause substantial damage to the real property from which it is removed.

(5) The gross proceeds of sales or gross income received from a contract for the construction of an environmentally controlled facility for the raising of poultry for the production of eggs and the sorting, or cooling and packaging of eggs shall be exempt from the tax imposed under this Section.

(6) The gross proceeds of sales or gross income that is derived from the installation, assembly, repair or maintenance of cleanrooms that are deducted from the tax base of the retail classification pursuant to Section 8A-465, subsection (g) shall be exempt from the tax imposed under this Section.

(7) The gross proceeds of sales or gross income that is derived from a contract entered into with a person who is engaged in the commercial production of livestock, livestock products or agricultural, horticultural, viticultural or floricultural crops or products in this State for the construction, alteration, repair, improvement, movement, wrecking or demolition or addition to or subtraction from any building, highway, road, excavation, manufactured building or other structure, project, development or improvement used directly and primarily to prevent, monitor, control or reduce air, water or land pollution shall be exempt from the tax imposed under this Section.

(8) The gross proceeds of sales or gross income received from a post construction contract to perform post-construction treatment of real property for termite and general pest control, including wood destroying organisms, shall be exempt from tax imposed under this Section.

(9) Through December 31, 2009, the gross proceeds of sales or gross income received from a contract for constructing any lake facility development in a commercial enhancement reuse district that is designated pursuant to A.R.S. § 9-499.08 if the contractor maintains the following records in a form satisfactory to the Arizona Department of Revenue and to the City:

(A) The certificate of qualification of the lake facility development issued by the City pursuant to A.R.S. § 9-499.08, subsection D.

(B) All state and local transaction privilege tax returns for the period of time during which the contractor received gross proceeds of sales or gross income from a contract to construct a lake facility development in a designated commercial

enhancement reuse district, showing the amount exempted from state and local taxation.

(C) Any other information considered to be necessary.

(10) Any amount attributable to development fees that are incurred in relation to the construction, development or improvement of real property and paid by the taxpayer as defined in the model city tax code or by a contractor providing services to the taxpayer. For the purposes of this paragraph:

(A) the attributable amount shall not exceed the value of the development fees actually imposed.

(B) the attributable amount is equal to the total amount of development fees paid by the taxpayer or by a contractor providing services to the taxpayer and the total development fees credited in exchange for the construction of, contribution to or dedication of real property for providing public infrastructure, public safety or other public services necessary to the development. The real property must be the subject of the development fees.

(C) "development fees" means fees imposed to offset capital costs of providing public infrastructure, public safety or other public services to a development and authorized pursuant to A.R.S. Section 9-463.05, A.R.S. Section 11-1102 or A.R.S. Title 48 regardless of the jurisdiction to which the fees are paid.

(11) For taxable periods beginning from and after July 1, 2008 and ending before January 1, 2017, the gross proceeds of sales or gross income derived from a contract to provide and install a solar energy device. The contractor shall register with the department of revenue as a solar energy contractor. By registering, the contractor acknowledges that it will make its books and records relating to sales of solar energy devices available to the department of revenue and the City, as applicable, for examination.

(c) Subcontractor means a construction contractor performing work for either:

(1) a construction contractor who has provided the subcontractor with a written declaration that he is liable for the tax for the project and has provided the subcontractor his City Privilege License number.

(2) an owner-builder who has provided the subcontractor with a written declaration that:

(A) the owner-builder is improving the property for sale; and

(B) the owner-builder is liable for the tax for such construction contracting activity; and

(C) the owner-builder has provided the contractor his City Privilege License number.

(3) a person selling new manufactured buildings who has provided the subcontractor with a written declaration that he is liable for the tax for the site preparation and set-up; and provided the subcontractor his City Privilege License number.

Subcontractor also includes a construction contractor performing work for another subcontractor as defined above.

Section V. Model City Tax Code Section 8A-416 is amended as follows, with an effective date of June 1, 2019

Sec. 8A-416. Construction contracting: speculative builders.

(a) The tax shall be equal to four percent (4%) of the gross income from the business activity upon every person engaging or continuing in business as a speculative builder within the City.

(1) The gross income of a speculative builder considered taxable shall include the total selling price from the sale of improved real property at the time of closing of escrow or transfer of title.

(2) "Improved Real Property" means any real property:

(A) upon which a structure has been constructed; or

(B) where improvements have been made to land containing no structure (such as paving or landscaping); or

(C) which has been reconstructed as provided by Regulation; or

(D) where water, power, and streets have been constructed to the property line.

(b) "Sale of Improved Real Property" includes any form of transaction, whether characterized as a lease or otherwise, which in substance is a transfer of title of, or equitable ownership in, improved real property and includes any lease of the property for a term of thirty (30) years or more (with all options for renewal being included as a part of the term). In the case of multiple unit projects, "sale" refers to the sale of the entire project or to the sale of any individual parcel or unit.

(c) "Partially Improved Residential Real Property," as used in this Section, means any improved real property, as defined in subsection (a)(2) above, being developed for sale to individual homeowners, where the construction of the residence upon such property is not substantially complete at the time of the sale.

(d) Exclusions.

(1) In cases involving reconstruction contracting, the speculative builder may exclude from gross income the prior value allowed for reconstruction contracting in determining his taxable gross income, as provided by Regulation.

(2) Neither the cost nor the fair market value of the land which constitutes part of the improved real property sold may be excluded or deducted from gross income subject to the tax imposed by this Section.

(3) (Reserved)

(4) A speculative builder may exclude gross income from the sale of partially improved residential real property as defined in (a)(4) above to another speculative builder only if all of the following conditions are satisfied:

(A) The speculative builder purchasing the partially improved residential real property has a valid City privilege license for construction contracting as a speculative builder; and

(B) At the time of the transaction, the purchaser provides the seller with a properly completed written declaration that the purchaser assumes liability for and will pay all privilege taxes which would otherwise be due the City at the time of sale of the partially improved residential real property; and

(C) The seller also:

(i) maintains proper records of such transactions in a manner similar to the requirements provided in this chapter relating to sales for resale; and

(ii) retains a copy of the written declaration provided by the buyer for the transaction; and

(iii) is properly licensed with the City as a speculative builder and provides the City with the written declaration attached to the City privilege tax return where he claims the exclusion.

(5) For taxable periods beginning from and after July 1, 2008, the portion of gross proceeds of sales or gross income attributable to the actual direct costs of providing architectural or engineering services that are incorporated in a contract is not subject to tax under this section. For the purposes of this subsection, "direct costs" means the portion of the actual costs that are directly expended in providing architectural or engineering services.

(e) Tax liability for speculative builders occurs at close of escrow or transfer of title, whichever occurs earlier, and is subject to the following provisions, relating to exemptions, deductions and tax credits:

(1) Exemptions.

(A) The gross proceeds of sales or gross income attributable to the purchase of machinery, equipment or other tangible personal property that is exempt from or deductible from privilege or use tax under:

(i) Section 8A-465, subsections (g) and (p)

(ii) SECTION 8A-465, SUBSECTIONS (G) AND (P)

(iii) shall be exempt or deductible, respectively, from the tax imposed by this Section.

(B) The gross proceeds of sales or gross income received from a contract for the construction of an environmentally controlled facility for the raising of poultry for the production of eggs and the sorting, or cooling and packaging of eggs shall be exempt from the tax imposed under this Section.

(f) The gross proceeds of sales or gross income that is derived from the installation, assembly, repair or maintenance of cleanrooms that are deducted from the tax base of the retail classification pursuant to Section 8A-465, subsection (g) shall be exempt from the tax imposed under this section.

(g) The gross proceeds of sales or gross income that is derived from a contract entered into with a person who is engaged in the commercial production of livestock, livestock products or agricultural, horticultural, viticultural or floricultural crops or products in this state for the construction, alteration, repair, improvement, movement, wrecking or demolition or addition to or subtraction from any building, highway, road, excavation, manufactured building or other structure, project, development or improvement used directly and primarily to prevent, monitor, control or reduce air, water or land pollution shall be exempt from the tax imposed under this Section.

(h) Any amount attributable to development fees that are incurred in relation to the construction, development or improvement of real property and paid by the taxpayer as defined in the model city tax code or by a contractor providing services to the taxpayer shall be exempt from the tax imposed under this section. For the purposes of this paragraph:

(1) the attributable amount shall not exceed the value of the development fees actually imposed.

(2) the attributable amount is equal to the total amount of development fees paid by the taxpayer or by a contractor providing services to the taxpayer and the total development fees credited in exchange for the construction of, contribution to or dedication of real property for providing public infrastructure, public safety or other public services necessary to the development. The real property must be the subject of the development fees.

(3) "development fees" means fees imposed to offset capital costs of providing public infrastructure, public safety or other public services to a development and authorized pursuant to A.R.S. Section 9-463.05, A.R.S. Section 11-1102 or A.R.S. Title 48 regardless of the jurisdiction to which the fees are paid.

(i) <u>Deductions.</u>

(1) All amounts subject to the tax shall be allowed a deduction in the amount of thirty-five percent (35%).

(2) The gross proceeds of sales or gross income that is derived from a contract entered into for the installation, assembly, repair or maintenance of income-producing capital equipment, as defined in Section 8A-110, that is deducted from the retail classification pursuant to Section 8A-465(g), that does not become a permanent attachment to a building, highway, road, railroad, excavation or manufactured building or other structure, project, development or improvement shall be exempt from the tax imposed by this Section. If the ownership of the realty is separate from the ownership of the income-producing capital equipment, the determination as to permanent attachment shall be made as if the ownership was the same. The deduction provided in this paragraph does not include gross proceeds of sales or gross income from that portion of any contracting

activity which consists of the development of, or modification to, real property in order to facilitate the installation, assembly, repair, maintenance or removal of the income-producing capital equipment. For purposes of this paragraph, "permanent attachment" means at least one of the following:

(A) to be incorporated into real property.

(B) to become so affixed to real property that it becomes part of the real property.

(C) to be so attached to real property that removal would cause substantial damage to the real property from which it is removed.

(3) For taxable periods beginning from and after July 1, 2008 and ending before January 1, 2017, the gross proceeds of sales or gross income derived from a contract to provide and install a solar energy device. The contractor shall register with the department of revenue as a solar energy contractor. By registering, the contractor acknowledges that it will make its books and records relating to sales of solar energy devices available to the department of revenue and the City, as applicable, for examination.

(j) Tax credits.

(A) The following tax credits are available to owner-builders or speculative builders, not to exceed the tax liability against which such credits apply, provided such credits are documented to the satisfaction of the tax collector:

(k) A tax credit equal to the amount of City privilege or use tax, or the equivalent excise tax, paid directly to a taxing jurisdiction or as a separately itemized charge paid directly to the vendor with respect to the tangible personal property incorporated into the said structure or improvement to real property undertaken by the owner-builder or speculative builder.

(l) A tax credit equal to the amount of privilege taxes paid to this City, or charged separately to the speculative builder, by a construction contractor, on the gross income derived by said person from the construction of any improvement to the real property.

(m) No credits provided herein may be claimed until such time that the gross income against which said credits apply is reported.

Section VI. Model City Tax Code Section 8A-417 is amended as follows, with an effective date of June 1, 2019

Sec. 8A-417. Construction contracting: owner-builders who are not speculative builders.

(a) At the expiration of twenty-four (24) months after improvement to the property is substantially complete, the tax liability for an owner-builder who is not a speculative builder shall be at an amount equal to four percent (4%) of:

(1) the gross income from the activity of construction contracting upon the real property in question which was realized by those construction contractors to whom the owner-builder

provided written declaration that they were not responsible for the taxes as prescribed in Subsection 8A-415(c)(2); and

(2) the purchase of tangible personal property for incorporation into any improvement to real property, computed on the sales price.

(b) For taxable periods beginning from and after July 1, 2008, the portion of gross proceeds of sales or gross income attributable to the actual direct costs of providing architectural or engineering services that are incorporated in a contract is not subject to tax under this section. For the purposes of this subsection, "direct costs" means the portion of the actual costs that are directly expended in providing architectural or engineering services.

(c) The tax liability of this Section is subject to the following provisions, relating to exemptions, deductions and tax credits:

(1) Exemptions.

(A) The gross proceeds of sales or gross income attributable to the purchase of machinery, equipment or other tangible personal property that is exempt from or deductible from privilege or use tax under:

(i) Section 8A-465, subsections (g) and (p)

(ii) SECTION 8A-465, SUBSECTIONS (G) AND (P)

shall be exempt or deductible, respectively, from the tax imposed by this Section.

(B) The gross proceeds of sales or gross income received from a contract for the construction of an environmentally controlled facility for the raising of poultry for the production of eggs and the sorting, or cooling and packaging of eggs shall be exempt from the tax imposed under this Section.

(C) The gross proceeds of sales or gross income that is derived from the installation, assembly, repair or maintenance of cleanrooms that are deducted from the tax base of the retail classification pursuant to Section 8A-465, subsection (g) shall be exempt from the tax imposed under this Section.

(D) The gross proceeds of sales or gross income that is derived from a contract entered into with a person who is engaged in the commercial production of livestock, livestock products or agricultural, horticultural, viticultural or floricultural crops or products in this state for the construction, alteration, repair, improvement, movement, wrecking or demolition or addition to or subtraction from any building, highway, road, excavation, manufactured building or other structure, project, development or improvement used directly and primarily to prevent, monitor, control or reduce air, water or land pollution shall be exempt from the tax imposed under this Section.

(E) Any amount attributable to development fees that are incurred in relation to the construction, development or improvement of real property and paid by the taxpayer as defined in the model city tax code or by a contractor providing

services to the taxpayer shall be exempt from the tax imposed under this section. For the purposes of this paragraph:

(i) the attributable amount shall not exceed the value of the development fees actually imposed.

(ii) the attributable amount is equal to the total amount of development fees paid by the taxpayer or by a contractor providing services to the taxpayer and the total development fees credited in exchange for the construction of, contribution to or dedication of real property for providing public infrastructure, public safety or other public services necessary to the development. The real property must be the subject of the development fees.

(iii) "development fees" means fees imposed to offset capital costs of providing public infrastructure, public safety or other public services to a development and authorized pursuant to A.R.S. Section 9-463.05, A.R.S. Section 11-1102 or A.R.S. Title 48 regardless of the jurisdiction to which the fees are paid.

(2) <u>Deductions.</u>

(A) All amounts subject to the tax shall be allowed a deduction in the amount of thirty-five percent (35%).

(B) The gross proceeds of sales or gross income that is derived from a contract entered into for the installation, assembly, repair or maintenance of income-producing capital equipment, as defined in Section 8A-110, that is deducted from the retail classification pursuant to Section 8A-465(g), that does not become a permanent attachment to a building, highway, road, railroad, excavation or manufactured building or other structure, project, development or improvement shall be exempt from the tax imposed by this Section. If the ownership of the realty is separate from the ownership of the income-producing capital equipment, the determination as to permanent attachment shall be made as if the ownership was the same. The deduction provided in this paragraph does not include gross proceeds of sales or gross income from that portion of any contracting activity which consists of the development of, or modification to, real property in order to facilitate the installation, assembly, repair, maintenance or removal of the income-producing capital equipment. For purposes of this paragraph, "permanent attachment" means at least one of the following:

(i) to be incorporated into real property.

(ii) to become so affixed to real property that it becomes part of the real property.

(iii) to be so attached to real property that removal would cause substantial damage to the real property from which it is removed.

(C) For taxable periods beginning from and after July 1, 2008 and ending before January 1, 2017, the gross proceeds of sales or gross income derived from a contract to provide and install a solar energy device. The contractor shall register with the department of revenue as a solar energy contractor. By registering, the contractor acknowledges that it will make its books and records relating to sales of solar energy devices available to the department of revenue and the City, as applicable, for examination.

(3) Tax credits.

The following tax credits are available to owner-builders and speculative builders, not to exceed the tax liability against which such credits apply, provided such credits are documented to the satisfaction of the tax collector:

(A) A tax credit equal to the amount of City privilege or use tax, or the equivalent excise tax, paid directly to a taxing jurisdiction or as a separately itemized charge paid directly to the vendor with respect to the tangible personal property incorporated into the said structure or improvement to real property undertaken by the owner-builder or speculative builder.

(B) A tax credit equal to the amount of privilege taxes paid to this City, or charged separately to the speculative builder, by a construction contractor, on the gross income derived by said person from the construction of any improvement to the real property.

(C) No credits provided herein may be claimed until such time that the gross income against which said credits apply is reported.

(d) The limitation period for the assessment of taxes imposed by this Section is measured based upon when such liability is reportable, that is, in the reporting period that encompasses the twenty-fifth (25th) month after said unit or project was substantially complete. Interest and penalties, as provided in Section 8A-540, will be based on reportable date.

(e) (Reserved)

Section VII. Model City Tax Code Section 8A-600 is amended as follows, with an effective date of June 1, 2019

Sec. 8A-600. USE TAX: DEFINITIONS.

FOR THE PURPOSES OF THIS ARTICLE ONLY, THE FOLLOWING DEFINITIONS SHALL APPLY, IN ADDITION TO THE DEFINITIONS PROVIDED IN ARTICLE I:

"ACQUIRE (FOR STORAGE OR USE)" MEANS PURCHASE, RENT, LEASE, OR LICENSE FOR STORAGE OR USE.

"RETAILER" ALSO MEANS ANY PERSON SELLING, RENTING, LICENSING FOR USE, OR LEASING TANGIBLE PERSONAL PROPERTY UNDER CIRCUMSTANCES WHICH WOULD

RENDER SUCH TRANSACTIONS SUBJECT TO THE TAXES IMPOSED IN ARTICLE IV, IF SUCH TRANSACTIONS HAD OCCURRED WITHIN THIS CITY.

"STORAGE (WITHIN THE CITY)" MEANS THE KEEPING OR RETAINING OF TANGIBLE PERSONAL PROPERTY AT A PLACE WITHIN THE CITY FOR ANY PURPOSE, EXCEPT FOR THOSE ITEMS ACQUIRED SPECIFICALLY AND SOLELY FOR THE PURPOSE OF SALE, RENTAL, LEASE, OR LICENSE FOR USE IN THE REGULAR COURSE OF BUSINESS OR FOR THE PURPOSE OF SUBSEQUENT USE SOLELY OUTSIDE THE CITY.

"USE (OF TANGIBLE PERSONAL PROPERTY)" MEANS CONSUMPTION OR EXERCISE OF ANY OTHER RIGHT OR POWER OVER TANGIBLE PERSONAL PROPERTY INCIDENT TO THE OWNERSHIP THEREOF EXCEPT THE HOLDING FOR THE SALE, RENTAL, LEASE, OR LICENSE FOR USE OF SUCH PROPERTY IN THE REGULAR COURSE OF BUSINESS.

Section VIII. Model City Tax Code Section 8A-610 is amended as follows, with an effective date of June 1, 2019

Sec. 8A-610. USE TAX: IMPOSITION OF TAX; PRESUMPTION.

(a) THERE IS HEREBY LEVIED AND IMPOSED, SUBJECT TO ALL OTHER PROVISIONS OF THIS CHAPTER, AN EXCISE TAX ON THE STORAGE OR USE IN THE CITY OF TANGIBLE PERSONAL PROPERTY, FOR THE PURPOSE OF RAISING REVENUE TO BE USED IN DEFRAYING THE NECESSARY EXPENSES OF THE CITY, SUCH TAXES TO BE COLLECTED BY THE TAX COLLECTOR.

(b) THE TAX RATE SHALL BE AT AN AMOUNT EQUAL TO FOUR PERCENT (4%) OF THE:

(1) COST OF TANGIBLE PERSONAL PROPERTY ACQUIRED FROM A RETAILER, UPON EVERY PERSON STORING OR USING SUCH PROPERTY IN THIS CITY.

(2) GROSS INCOME FROM THE BUSINESS ACTIVITY UPON EVERY PERSON MEETING THE REQUIREMENTS OF SUBSECTION 8A-620(B) OR (C) WHO IS ENGAGED OR CONTINUING IN THE BUSINESS ACTIVITY OF SALES, RENTALS, LEASES, OR LICENSES OF TANGIBLE PERSONAL PROPERTY TO PERSONS WITHIN THE CITY FOR STORAGE OR USE WITHIN THE CITY, TO THE EXTENT THAT TAX HAS BEEN COLLECTED UPON SUCH TRANSACTION.

(3) COST OF THE TANGIBLE PERSONAL PROPERTY PROVIDED UNDER THE CONDITIONS OF A WARRANTY, MAINTENANCE, OR SERVICE CONTRACT.

(4) COST OF COMPLIMENTARY ITEMS PROVIDED TO PATRONS WITHOUT ITEMIZED CHARGE BY A RESTAURANT, HOTEL, OR OTHER BUSINESS.

(5) COST OF FOOD CONSUMED BY THE OWNER OR BY EMPLOYEES OR AGENTS OF THE OWNER OF A RESTAURANT OR BAR SUBJECT TO THE PROVISIONS OF SECTION 8A-455 OF THIS CHAPTER.

(c) IT SHALL BE PRESUMED THAT ALL TANGIBLE PERSONAL PROPERTY ACQUIRED BY ANY PERSON WHO AT THE TIME OF SUCH ACQUISITION RESIDES IN THE CITY IS ACQUIRED FOR STORAGE OR USE IN THIS CITY, UNTIL THE CONTRARY IS ESTABLISHED BY THE TAXPAYER.

(d) EXCLUSIONS. FOR THE PURPOSES OF THIS ARTICLE, THE ACQUISITION OF THE FOLLOWING SHALL NOT BE DEEMED TO BE THE PURCHASE, RENTAL, LEASE, OR LICENSE OF TANGIBLE PERSONAL PROPERTY FOR STORAGE OR USE WITHIN THE CITY:

(1) STOCKS, BONDS, OPTIONS, OR OTHER SIMILAR MATERIALS.

(2) LOTTERY TICKETS OR SHARES SOLD PURSUANT TO ARTICLE I, CHAPTER 5, TITLE 5, ARIZONA REVISED STATUTES.

(3) PLATINUM, BULLION, OR MONETIZED BULLION, EXCEPT MINTED OR MANUFACTURED COINS TRANSFERRED OR ACQUIRED PRIMARILY FOR THEIR NUMISMATIC VALUE AS PRESCRIBED BY REGULATION.

(e) (RESERVED)

(f) (RESERVED)

Section IX. Model City Tax Code Section 8A-620 is amended as follows, with an effective date of June 1, 2019

Sec. 8A-620. USE TAX: LIABILITY FOR TAX.

THE FOLLOWING PERSONS SHALL BE DEEMED LIABLE FOR THE TAX IMPOSED BY THIS ARTICLE; AND SUCH LIABILITY SHALL NOT BE EXTINGUISHED UNTIL THE TAX HAS BEEN PAID TO THIS CITY, EXCEPT THAT A RECEIPT FROM A RETAILER SEPARATELY CHARGING THE TAX IMPOSED BY THIS CHAPTER IS SUFFICIENT TO RELIEVE THE PERSON ACQUIRING SUCH PROPERTY FROM FURTHER LIABILITY FOR THE TAX TO WHICH THE RECEIPT REFERS:

(a) ANY PERSON WHO ACQUIRES TANGIBLE PERSONAL PROPERTY FROM A RETAILER, WHETHER OR NOT SUCH RETAILER IS LOCATED IN THIS CITY, WHEN SUCH PERSON STORES OR USES SAID PROPERTY WITHIN THE CITY.

(b) ANY RETAILER NOT LOCATED WITHIN THE CITY, SELLING, RENTING, LEASING, OR LICENSING TANGIBLE PERSONAL PROPERTY FOR STORAGE OR USE OF SUCH PROPERTY WITHIN THE CITY, MAY OBTAIN A LICENSE FROM THE TAX COLLECTOR AND COLLECT THE USE TAX ON SUCH TRANSACTIONS. SUCH RETAILER SHALL BE LIABLE FOR THE USE TAX TO THE EXTENT SUCH USE TAX IS COLLECTED FROM HIS CUSTOMERS.

(c) EVERY AGENT WITHIN THE CITY OF ANY RETAILER NOT MAINTAINING AN OFFICE OR PLACE OF BUSINESS IN THIS CITY, WHEN SUCH PERSON SELLS, RENTS,

LEASES, OR LICENSES TANGIBLE PERSONAL PROPERTY FOR STORAGE OR USE IN THIS CITY SHALL, AT THE TIME OF SUCH TRANSACTION, COLLECT AND BE LIABLE FOR THE TAX IMPOSED BY THIS ARTICLE UPON THE STORAGE OR USE OF THE PROPERTY SO TRANSFERRED, UNLESS SUCH RETAILER OR AGENT IS LIABLE FOR AN EQUIVALENT EXCISE TAX UPON THE TRANSACTION.

(d) ANY PERSON WHO ACQUIRES TANGIBLE PERSONAL PROPERTY FROM A RETAILER LOCATED IN THE CITY AND SUCH PERSON CLAIMS TO BE EXEMPT FROM THE CITY PRIVILEGE OR USE TAX AT THE TIME OF THE TRANSACTION, AND UPON WHICH NO CITY PRIVILEGE TAX WAS CHARGED OR PAID, WHEN SUCH CLAIM IS NOT SUSTAINABLE.

(e) EVERY PERSON STORING OR USING TANGIBLE PERSONAL PROPERTY UNDER THE CONDITIONS OF A WARRANTY, MAINTENANCE, OR SERVICE CONTRACT.

Section X. Model City Tax Code Section 8A-630 is amended as follows, with an effective date of June 1, 2019

Sec. 8A-630. USE TAX: RECORDKEEPING REQUIREMENTS.

ALL DEDUCTIONS, EXCLUSIONS, EXEMPTIONS, AND CREDITS PROVIDED IN THIS ARTICLE ARE CONDITIONAL UPON ADEQUATE PROOF OF DOCUMENTATION AS REQUIRED BY ARTICLE III OR ELSEWHERE IN THIS CHAPTER.

Section XI. Model City Tax Code Section 8A-640 is amended as follows, with an effective date of June 1, 2019

Sec. 8A-640. USE TAX: CREDIT FOR EQUIVALENT EXCISE TAXES PAID ANOTHER JURISDICTION.

IN THE EVENT THAT AN EQUIVALENT EXCISE TAX HAS BEEN LEVIED AND PAID UPON TANGIBLE PERSONAL PROPERTY WHICH IS ACQUIRED TO BE STORED OR USED WITHIN THIS CITY, FULL CREDIT FOR ANY AND ALL SUCH TAXES SO PAID SHALL BE ALLOWED BY THE TAX COLLECTOR BUT ONLY TO THE EXTENT USE TAX IS IMPOSED UPON THAT TRANSACTION BY THIS ARTICLE.

Section XII. Model City Tax Code Section 8A-650 is amended as follows, with an effective date of June 1, 2019

Sec. 8A-650. USE TAX: EXCLUSION WHEN ACQUISITION SUBJECT TO USE TAX IS TAXED OR TAXABLE ELSEWHERE IN THIS CHAPTER; LIMITATION.

THE TAX LEVIED BY THIS ARTICLE DOES NOT APPLY TO THE STORAGE OR USE IN THIS CITY OF TANGIBLE PERSONAL PROPERTY ACQUIRED IN THIS CITY, THE GROSS INCOME FROM THE SALE, RENTAL, LEASE, OR LICENSE OF WHICH WERE INCLUDED IN THE MEASURE OF THE TAX IMPOSED BY ARTICLE IV OF THIS CHAPTER; PROVIDED, HOWEVER, THAT ANY PERSON WHO HAS ACQUIRED TANGIBLE PERSONAL PROPERTY FROM A VENDOR IN THIS CITY WITHOUT PAYING THE CITY PRIVILEGE TAX BECAUSE OF A REPRESENTATION TO THE VENDOR THAT THE PROPERTY WAS NOT SUBJECT TO SUCH TAX, WHEN SUCH CLAIM IS NOT SUSTAINABLE, MAY NOT CLAIM THE EXCLUSION FROM SUCH USE TAX PROVIDED BY THIS SECTION.

Section XIII. Model City Tax Code Section 8A-660 is amended as follows, with an effective date of June 1, 2019

Sec. 8A-660. USE TAX: EXEMPTIONS.

THE STORAGE OR USE IN THIS CITY OF THE FOLLOWING TANGIBLE PERSONAL PROPERTY IS EXEMPT FROM THE USE TAX IMPOSED BY THIS ARTICLE:

(a) TANGIBLE PERSONAL PROPERTY BROUGHT INTO THE CITY BY AN INDIVIDUAL WHO WAS NOT A RESIDENT OF THE CITY AT THE TIME THE PROPERTY WAS ACQUIRED FOR HIS OWN USE, IF THE FIRST ACTUAL USE OF SUCH PROPERTY WAS OUTSIDE THE CITY, UNLESS SUCH PROPERTY IS USED IN CONDUCTING A BUSINESS IN THIS CITY.

(b) TANGIBLE PERSONAL PROPERTY, THE VALUE OF WHICH DOES NOT EXCEED THE AMOUNT OF ONE THOUSAND DOLLARS ($1,000) PER ITEM, ACQUIRED BY AN INDIVIDUAL OUTSIDE THE LIMITS OF THE CITY FOR HIS PERSONAL USE AND ENJOYMENT.

(c) CHARGES FOR DELIVERY, INSTALLATION, OR OTHER CUSTOMER SERVICES, AS PRESCRIBED BY REGULATION.

(d) CHARGES FOR REPAIR SERVICES, AS PRESCRIBED BY REGULATION.

(e) SEPARATELY ITEMIZED CHARGES FOR WARRANTY, MAINTENANCE, AND SERVICE CONTRACTS.

(f) PROSTHETICS.

(g) INCOME-PRODUCING CAPITAL EQUIPMENT.

(h) RENTAL EQUIPMENT AND RENTAL SUPPLIES.

(i) MINING AND METALLURGICAL SUPPLIES.

(j) MOTOR VEHICLE FUEL AND USE FUEL WHICH ARE USED UPON THE HIGHWAYS OF THIS STATE AND UPON WHICH A TAX HAS BEEN IMPOSED UNDER THE PROVISIONS OF ARTICLE I OR II, CHAPTER 16, TITLE 28, ARIZONA REVISED STATUTES.

(k) TANGIBLE PERSONAL PROPERTY PURCHASED BY:

(1) A CONSTRUCTION CONTRACTOR, BUT NOT AN OWNER-BUILDER, WHEN SUCH PERSON HOLDS A VALID PRIVILEGE LICENSE FOR ENGAGING OR CONTINUING IN THE BUSINESS OF CONSTRUCTION CONTRACTING, AND WHERE THE PROPERTY ACQUIRED IS INCORPORATED INTO ANY STRUCTURE OR IMPROVEMENT TO REAL PROPERTY IN FULFILLMENT OF A CONSTRUCTION CONTRACT.

(2) A PERSON THAT IS NOT SUBJECT TO TAX UNDER SECTION 415(B)(12) AND THAT HAS BEEN PROVIDED A COPY OF A CERTIFICATE UNDER A.R.S. SECTION 42-5009, SUBSECTION L, IF THE PROPERTY SO SOLD IS INCORPORATED OR FABRICATED BY THE PERSON INTO THE REAL PROPERTY, STRUCTURE, PROJECT, DEVELOPMENT OR IMPROVEMENT DESCRIBED IN THE CERTIFICATE.

(l) SALES OF MOTOR VEHICLES TO NONRESIDENTS OF THIS STATE FOR USE OUTSIDE THIS STATE IF THE VENDOR SHIPS OR DELIVERS THE MOTOR VEHICLE TO A DESTINATION OUTSIDE THIS STATE.

(m) TANGIBLE PERSONAL PROPERTY WHICH DIRECTLY ENTERS INTO AND BECOMES AN INGREDIENT OR COMPONENT PART OF A PRODUCT SOLD IN THE REGULAR COURSE OF THE BUSINESS OF JOB PRINTING, MANUFACTURING, OR PUBLICATION OF NEWSPAPERS, MAGAZINES OR OTHER PERIODICALS. TANGIBLE PERSONAL PROPERTY WHICH IS CONSUMED OR USED UP IN A MANUFACTURING, JOB PRINTING, PUBLISHING, OR PRODUCTION PROCESS IS NOT AN INGREDIENT NOR COMPONENT PART OF A PRODUCT.

(n) RENTAL, LEASING, OR LICENSING FOR USE OF FILM, TAPE, OR SLIDES BY A THEATER OR OTHER PERSON TAXED UNDER SECTION 8A-410, OR BY A RADIO STATION, TELEVISION STATION, OR SUBSCRIPTION TELEVISION SYSTEM.

(o) FOOD SERVED TO PATRONS FOR A CONSIDERATION BY ANY PERSON ENGAGED IN A BUSINESS PROPERLY LICENSED AND TAXED UNDER SECTION 8A-455, BUT NOT FOOD CONSUMED BY OWNERS, AGENTS, OR EMPLOYEES OF SUCH BUSINESS.

(p) TANGIBLE PERSONAL PROPERTY ACQUIRED BY A QUALIFYING HOSPITAL, QUALIFYING COMMUNITY HEALTH CENTER OR A QUALIFYING HEALTH CARE ORGANIZATION, EXCEPT WHEN THE PROPERTY IS IN FACT USED IN ACTIVITIES RESULTING IN GROSS INCOME FROM UNRELATED BUSINESS INCOME AS THAT TERM IS DEFINED IN 26 U.S.C. SECTION 512.

(q) (RESERVED)

(r) THE FOLLOWING TANGIBLE PERSONAL PROPERTY PURCHASED BY PERSONS ENGAGING OR CONTINUING IN THE BUSINESS OF FARMING, RANCHING, OR FEEDING LIVESTOCK, POULTRY OR RATITES:

(1) SEED, FERTILIZER, FUNGICIDES, SEED TREATING CHEMICALS, AND OTHER SIMILAR CHEMICALS.

(2) FEED FOR LIVESTOCK, POULTRY OR RATITES, INCLUDING SALT, VITAMINS, AND OTHER ADDITIVES TO SUCH FEED.

(3) LIVESTOCK, POULTRY OR RATITES PURCHASED OR RAISED FOR SLAUGHTER, BUT NOT INCLUDING LIVESTOCK PURCHASED OR RAISED FOR PRODUCTION OR USE, SUCH AS MILCH COWS, BREEDING BULLS, LAYING HENS, RIDING OR WORK HORSES.

(4) (RESERVED)

THIS EXEMPTION SHALL NOT BE CONSTRUED TO INCLUDE MACHINERY, EQUIPMENT, FUELS, LUBRICANTS, PHARMACEUTICALS, REPAIR AND REPLACEMENT PARTS, OR OTHER ITEMS USED OR CONSUMED IN THE RUNNING, MAINTENANCE, OR REPAIR OF MACHINERY, EQUIPMENT, BUILDINGS, OR STRUCTURES USED OR CONSUMED IN THE BUSINESS OF FARMING, RANCHING, OR FEEDING OF LIVESTOCK, POULTRY OR RATITES.

(s) GROUNDWATER MEASURING DEVICES REQUIRED BY A.R.S. SECTION 45-604.

(t) (RESERVED)

(u) AIRCRAFT ACQUIRED FOR USE OUTSIDE THE STATE, AS PRESCRIBED BY REGULATION.

(v) SALES OF FOOD PRODUCTS BY PRODUCERS AS PROVIDED FOR BY A.R.S. SECTION 3-561, 3-562 AND 3-563.

(w) (RESERVED)

(x) FOOD AND DRINK PROVIDED BY A PERSON WHO IS ENGAGED IN BUSINESS THAT IS CLASSIFIED UNDER THE RESTAURANT CLASSIFICATION WITHOUT MONETARY CHARGE TO ITS EMPLOYEES FOR THEIR OWN CONSUMPTION ON THE PREMISES DURING SUCH EMPLOYEES' HOURS OF EMPLOYMENT.

(y) (RESERVED)

(z) TANGIBLE PERSONAL PROPERTY USED OR STORED BY THIS CITY.

(aa) TANGIBLE PERSONAL PROPERTY USED IN REMEDIATION CONTRACTING AS DEFINED IN SECTION 8A-100 AND REGULATION 8A-100.5.

(bb) MATERIALS THAT ARE PURCHASED BY OR FOR PUBLICLY FUNDED LIBRARIES INCLUDING SCHOOL DISTRICT LIBRARIES, CHARTER SCHOOL LIBRARIES, COMMUNITY COLLEGE LIBRARIES, STATE UNIVERSITY LIBRARIES OR FEDERAL, STATE, COUNTY OR MUNICIPAL LIBRARIES FOR USE BY THE PUBLIC AS FOLLOWS:

(1) PRINTED OR PHOTOGRAPHIC MATERIALS.

(2) ELECTRONIC OR DIGITAL MEDIA MATERIALS.

(cc) FOOD, BEVERAGES, CONDIMENTS AND ACCESSORIES USED FOR SERVING FOOD AND BEVERAGES BY A COMMERCIAL AIRLINE, AS DEFINED IN A.R.S. SECTION 42-5061, THAT SERVES THE FOOD AND BEVERAGES TO ITS PASSENGERS, WITHOUT

ADDITIONAL CHARGE, FOR CONSUMPTION IN FLIGHT. FOR THE PURPOSES OF THIS SUBSECTION, "ACCESSORIES" MEANS PAPER PLATES, PLASTIC EATING UTENSILS, NAPKINS, PAPER CUPS, DRINKING STRAWS, PAPER SACKS OR OTHER DISPOSABLE CONTAINERS, OR OTHER ITEMS WHICH FACILITATE THE CONSUMPTION OF THE FOOD.

(dd) WIRELESS TELECOMMUNICATION EQUIPMENT THAT IS HELD FOR SALE OR TRANSFER TO A CUSTOMER AS AN INDUCEMENT TO ENTER INTO OR CONTINUE A CONTRACT FOR TELECOMMUNICATION SERVICES THAT ARE TAXABLE UNDER SECTION 8A-470.

(ee) TANGIBLE PERSONAL PROPERTY SOLD BY A NONPROFIT ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER SECTION 501(C)(3), 501(C)(4) OR 501(C)(6) OF THE INTERNAL REVENUE CODE IF THE ORGANIZATION IS ASSOCIATED WITH A MAJOR LEAGUE BASEBALL TEAM OR A NATIONAL TOURING PROFESSIONAL GOLFING ASSOCIATION AND NO PART OF THE ORGANIZATION'S NET EARNINGS INURES TO THE BENEFIT OF ANY PRIVATE SHAREHOLDER OR INDIVIDUAL. THIS PARAGRAPH DOES NOT APPLY TO AN ORGANIZATION THAT IS OWNED, MANAGED OR CONTROLLED, IN WHOLE OR IN PART, BY A MAJOR LEAGUE BASEBALL TEAM, OR ITS OWNERS, OFFICERS, EMPLOYEES OR AGENTS, OR BY A MAJOR LEAGUE BASEBALL ASSOCIATION OR PROFESSIONAL GOLFING ASSOCIATION, OR ITS OWNERS, OFFICERS, EMPLOYEES OR AGENTS, UNLESS THE ORGANIZATION CONDUCTED OR OPERATED EXHIBITION EVENTS IN THIS STATE BEFORE JANUARY 1, 2018 THAT WERE EXEMPT FROM TRANSACTION PRIVILEGE TAX UNDER A.R.S. SECTION 42-5073.

(ff) ALTERNATIVE FUEL AS DEFINED IN A.R.S. SECTION 1-215, BY A USED OIL FUEL BURNER WHO HAS RECEIVED A DEPARTMENT OF ENVIRONMENTAL QUALITY PERMIT TO BURN USED OIL OR USED OIL FUEL UNDER A.R.S. SECTION 49-426 OR SECTION 49-480.

(gg) FOOD, BEVERAGES, CONDIMENTS AND ACCESSORIES PURCHASED BY OR FOR A PUBLIC EDUCATIONAL ENTITY, PURSUANT TO ANY OF THE PROVISIONS OF TITLE 15, ARIZONA REVISED STATUTES, INCLUDING A REGULARLY ORGANIZED PRIVATE OR PAROCHIAL SCHOOL THAT OFFERS AN EDUCATIONAL PROGRAM FOR GRADE TWELVE OR UNDER WHICH MAY BE ATTENDED IN SUBSTITUTION FOR A PUBLIC SCHOOL PURSUANT TO A.R.S. 15-802; TO THE EXTENT SUCH ITEMS ARE TO BE PREPARED OR SERVED TO INDIVIDUALS FOR CONSUMPTION ON THE PREMISES OF A PUBLIC EDUCATIONAL ENTITY DURING SCHOOL HOURS. FOR THE PURPOSES OF THIS SUBSECTION, "ACCESSORIES" MEANS PAPER PLATES, PLASTIC EATING UTENSILS, NAPKINS, PAPER CUPS, DRINKING STRAWS, PAPER SACKS OR OTHER DISPOSABLE CONTAINERS, OR OTHER ITEMS WHICH FACILITATE THE CONSUMPTION OF THE FOOD.

(hh) PERSONAL HYGIENE ITEMS PURCHASED BY A PERSON ENGAGED IN THE BUSINESS OF AND SUBJECT TO TAX UNDER SECTION 8A-444 OF THIS CODE IF THE

TANGIBLE PERSONAL PROPERTY IS FURNISHED WITHOUT ADDITIONAL CHARGE TO AND INTENDED TO BE CONSUMED BY THE PERSON DURING HIS OCCUPANCY.

(ii) (II) THE DIVERSION OF GAS FROM A PIPELINE BY A PERSON ENGAGED IN THE BUSINESS OF OPERATING A NATURAL OR ARTIFICIAL GAS PIPELINE, FOR THE SOLE PURPOSE OF FUELING COMPRESSOR EQUIPMENT TO PRESSURIZE THE PIPELINE, IS NOT A SALE OF THE GAS TO THE OPERATOR OF THE PIPELINE.

(jj) FOOD, BEVERAGES, CONDIMENTS AND ACCESSORIES PURCHASED BY OR FOR A NONPROFIT CHARITABLE ORGANIZATION THAT HAS QUALIFIED AS AN EXEMPT ORGANIZATION UNDER 26 U.S.C SECTION 501(C)(3) AND REGULARLY SERVES MEALS TO THE NEEDY AND INDIGENT ON A CONTINUING BASIS AT NO COST. FOR THE PURPOSES OF THIS SUBSECTION, "ACCESSORIES" MEANS PAPER PLATES, PLASTIC EATING UTENSILS, NAPKINS, PAPER CUPS, DRINKING STRAWS, PAPER SACKS OR OTHER DISPOSABLE CONTAINERS, OR OTHER ITEMS WHICH FACILITATE THE CONSUMPTION OF THE FOOD.

(kk) SALES OF MOTOR VEHICLES THAT USE ALTERNATIVE FUEL IF SUCH VEHICLE WAS MANUFACTURED AS A DIESEL FUEL VEHICLE AND CONVERTED TO OPERATE ON ALTERNATIVE FUEL AND SALES OF EQUIPMENT THAT IS INSTALLED IN A CONVENTIONAL DIESEL FUEL MOTOR VEHICLE TO CONVERT THE VEHICLE TO OPERATE ON AN ALTERNATIVE FUEL, AS DEFINED IN A.R.S. SECTION 1-215.

(ll) THE STORAGE, USE OR CONSUMPTION OF TANGIBLE PERSONAL PROPERTY IN THE CITY OR TOWN BY A SCHOOL DISTRICT OR CHARTER SCHOOL.

(mm) RENEWABLE ENERGY CREDITS OR ANY OTHER UNIT CREATED TO TRACK ENERGY DERIVED FROM RENEWABLE ENERGY RESOURCES. FOR THE PURPOSES OF THIS PARAGRAPH, "RENEWABLE ENERGY CREDIT" MEANS A UNIT CREATED ADMINISTRATIVELY BY THE CORPORATION COMMISSION OR GOVERNING BODY OF A PUBLIC POWER UTILITY TO TRACK KILOWATT HOURS OF ELECTRICITY DERIVED FROM A RENEWABLE ENERGY RESOURCE OR THE KILOWATT HOUR EQUIVALENT OF CONVENTIONAL ENERGY RESOURCES DISPLACED BY DISTRIBUTED RENEWABLE ENERGY RESOURCES.

(nn) MAGAZINES OR OTHER PERIODICALS OR OTHER PUBLICATIONS BY THIS STATE TO ENCOURAGE TOURIST TRAVEL.

(oo) PAPER MACHINE CLOTHING, SUCH AS FORMING FABRICS AND DRYER FELTS, SOLD TO A PAPER MANUFACTURER AND DIRECTLY USED OR CONSUMED IN PAPER MANUFACTURING.

(pp) OVERHEAD MATERIALS OR OTHER TANGIBLE PERSONAL PROPERTY THAT IS USED IN PERFORMING A CONTRACT BETWEEN THE UNITED STATES GOVERNMENT AND A MANUFACTURER, MODIFIER, ASSEMBLER OR REPAIRER, INCLUDING PROPERTY USED IN PERFORMING A SUBCONTRACT WITH A GOVERNMENT CONTRACTOR WHO IS A MANUFACTURER, MODIFIER, ASSEMBLER OR REPAIRER, TO WHICH TITLE PASSES TO THE GOVERNMENT UNDER THE TERMS OF THE CONTRACT OR SUBCONTRACT.

(qq) COAL, PETROLEUM, COKE, NATURAL GAS, VIRGIN FUEL OIL AND ELECTRICITY SOLD TO A QUALIFIED ENVIRONMENTAL TECHNOLOGY MANUFACTURER, PRODUCER OR PROCESSOR AS DEFINED IN A.R.S. SECTION 41-1514.02 AND DIRECTLY USED OR CONSUMED IN THE GENERATION OR PROVISION OF ON-SITE POWER OR ENERGY SOLELY FOR ENVIRONMENTAL TECHNOLOGY MANUFACTURING, PRODUCING OR PROCESSING OR ENVIRONMENTAL PROTECTION. THIS PARAGRAPH SHALL APPLY FOR TWENTY FULL CONSECUTIVE CALENDAR OR FISCAL YEARS FROM THE DATE THE FIRST PAPER MANUFACTURING MACHINE IS PLACED IN SERVICE. IN THE CASE OF AN ENVIRONMENTAL TECHNOLOGY MANUFACTURER, PRODUCER OR PROCESSOR WHO DOES NOT MANUFACTURE PAPER, THE TIME PERIOD SHALL BEGIN WITH THE DATE THE FIRST MANUFACTURING, PROCESSING OR PRODUCTION EQUIPMENT IS PLACED IN SERVICE.

(rr) MACHINERY, EQUIPMENT, MATERIALS AND OTHER TANGIBLE PERSONAL PROPERTY USED DIRECTLY AND PREDOMINANTLY TO CONSTRUCT A QUALIFIED ENVIRONMENTAL TECHNOLOGY MANUFACTURING, PRODUCING OR PROCESSING FACILITY AS DESCRIBED IN A.R.S. SECTION 41-1514.02. THIS SUBSECTION APPLIES FOR TEN FULL CONSECUTIVE CALENDAR OR FISCAL YEARS AFTER THE START OF INITIAL CONSTRUCTION.

(ss) (RESERVED)

Section XIV. Model City Tax Code Regulation 8A-115.1 is amended as follows, with an effective date of June 1, 2019

Reg. 8A-115.1. Computer hardware, software, and data services.

(a) Definitions.

(1) "Computer Hardware" (also called "computer equipment" or "peripherals") is the components and accessories which constitute the physical computer assembly, including but not limited to: central processing unit, keyboard, console, monitor, memory unit, disk drive, tape drive or reader, terminal, printer, plotter, modem, document sorter, optical reader and/or digitizer, network.

(2) "Computer Software" (also called "computer program") is tangible personal property, and includes:

(A) "Operating Program (Software)" (also called "executive program (software)"), which is the programming system or technical language upon which or by means of which the basic operating procedures of the computer are recorded. The operating program serves as an interface with user applied programs and allows the user to access the computer's processing capabilities.

(B) "Applied Program (Software)", which is the programming system or technical language (including the tape, disk, cards, or other medium upon which such

language or program is recorded) designed either for application in a specialized use, or upon which or by means of which a plan for the solution of a particular problem is based. Typically, applied programs can be transferred from one computer to another via storage media. Examples of applied programs include: payroll processing, general ledger, sales data, spreadsheet, word processing, and data management programs.

(3) "Storage Medium" is any hard disk, compact disk, floppy disk, diskette, diskpack, magnetic tape, cards, or other medium used for storage of information in a form readable by a computer, but not including the memory of the computer itself.

(4) A "Terminal Arrangement" (also called "'on-line' arrangement") is any agreement allowing access to a remote central processing unit through telecommunications via hardware.

(5) A "Computer Services Agreement" (also called "data services agreement") is an agreement allowing access to a computer through a third-party operator.

(b) For the purposes of this Chapter, transfer of title and possession of the following are deemed sales of tangible personal property and any other transfer of title, possession, or right to use for a consideration of the following is deemed rental, leasing, or licensing of tangible personal property:

(1) Computer hardware or storage media. Rental, leasing, or licensing for use of computer hardware or storage media includes the lessee's use of such hardware or storage media on the lessor's premises.

(2) Computer software which is not custom computer programming. Such prewritten ("canned") programs may be transferred to a customer in the form of punched cards, magnetic tape, or other storage medium, or by listing the program instructions on coding sheets. Transfer is deemed to have occurred whether title to the storage medium upon which the program is recorded, coded, or punched passes to the customer or the program is recorded, coded, or punched on storage medium furnished by the customer. Gross income from the transfer of such prewritten programs includes:

(A) the entire amount charged to the customer for the sale, rental, lease, or license for use of the storage medium or coding sheets on which or into which the prewritten program has been recorded, coded, or punched.

(B) the entire amount charged for the temporary transfer or possession of a prewritten program to be directly used or to be recorded, coded, or punched by the customer on the customer's premises.

(C) license fees, royalty fees, or program design fees; any fee present or future, whether for a period of minimum use or of use for extended periods, relating to the use of a prewritten program.

(D) the entire amount charged for transfer of a prewritten ("canned") program by remote telecommunications from the transferor's place of business to or through the customer's computer.

(E) any charge for the purchase of a maintenance contract which entitles the customer to receive storage media on which prewritten program improvements or error corrections have been recorded or to receive telephone or on-site consultation services, provided that:

(i) if such maintenance contract is not optional with the customer, then the charges for the maintenance contract, including the consultation services, are deemed gross income from the transfer of the prewritten program.

(ii) if such maintenance contract is optional with the customer but the customer does not have the option to purchase the consultation services separately from the storage media containing the improvements or error corrections, then the charges for the maintenance contract, including the consultation services, are deemed gross income from the transfer of the prewritten program.

(iii) if such maintenance contract is optional with the customer and the customer may purchase the consultation services separately from the storage media containing the improvements or error corrections, then only the charges for such improvements or error corrections are deemed gross income from the transfer of a prewritten program and charges for consultation are deemed to be charges for professional services.

(c) Producing the following by means of computer hardware is deemed to be the activity of job printing for the purposes of this Chapter:

(1) statistical reports, graphs, diagrams, microfilm, microfiche, photorecordings, or any other information produced or compiled by a computer; except as provided in subsection (e) below.

(2) additional copies of records, reports, manuals, tabulations, etc. "Additional Copies" are any copies in excess to those produced simultaneously with the production of the original and on the same printer, whether such copies are prepared by running the same program, by using multiple printers, by looping the program, by using different programs to produce the same output, or by other means.

(d) Charges for the use of communications channel in conjunction with a terminal arrangement or data services agreement are deemed gross income from the activity of providing telecommunication services.

(e) The following transactions are deemed direct customer services, provided that charges for such services are separately stated and maintained as provided by Regulation 8A-100.2(e):

(1) "Custom (Computer) Programming", which is any computer software which is written or prepared for a single customer, including those services represented by separately stated charges for the modification of existing prewritten programs.

(A) Custom computer programming is deemed a professional service regardless of the form in which the programming is transferred.

(B) Custom programming includes such programming performed in connection with the sale, rental, lease, or license for use of computer hardware, provided that the charges for such are separately stated from the charges for the hardware.

(C) Custom computer programming includes a program prepared to the special order of a customer who will use the program to produce copies of the program for sale, rental, lease, or license. The subsequent sale, rental, lease, or license of such a program is deemed the sale, rental, lease, or license of a prewritten program.

(2) Training services related to computer hardware or software, provided further that:

(A) the provider of such training services is deemed the ultimate consumer of all tangible personal property used in training others or provided to such trainees without separately itemized charge for the materials provided.

(B) training deemed a direct customer service does <u>not</u> include:

(i) training materials, books, manuals, etc. furnished to customers for a charge separate from the charge for training services.

(ii) training provided to customers without separate charge as part of the sale, rental, lease, or license of computer hardware or software, or as part of a terminal arrangement or data services agreement.

(3) The use of computer time through the use of a terminal arrangement or a data service agreement, but not charges for computer hardware located at the customer's place of business (for example, the terminal, a printer attached to the terminal, a modem used to communicate with the remote central processing unit over a telephone line).

(4) Compiling and producing, as part of a terminal arrangement or computer services agreement, original copies of statistical reports, graphs, diagrams, microfilm, microfiche, photorecordings, or other information for the same person who supplied the raw data used to create such reports.

(f) THE PURCHASE, RENTAL, LEASE, OR LICENSE FOR USE OF COMPUTER HARDWARE, STORAGE MEDIA, OR COMPUTER SOFTWARE WHICH IS NOT DEEMED CUSTOM PROGRAMMING IS DEEMED THE USE OR STORAGE OF TANGIBLE PERSONAL PROPERTY FOR THE PURPOSE OF THIS CHAPTER, AND THE AMOUNT WHICH MAY BE SUBJECT TO USE TAX SHALL BE DETERMINED IN THE SAME MANNER AS THE DETERMINATION OF THE GROSS INCOME FROM THE SALE, RENTAL, LEASE, OR LICENSE FOR USE OF SUCH.

City of Benson
City Council Communication

Regular Meeting **April 22, 2019**

To: Mayor and Council Agenda Item # 6

From: Seth Judd, Finance Director

Subject:

Discussion and possible action regarding Ordinance 597 of the Mayor and Council of the City of Benson, Arizona, amending the City Tax Code to adopt a local Use Tax by deselecting Model Option #15 and adopting Local Option #JJ; providing for severability; and designating an effective date of July 1, 2019

Discussion:

As noted in the previous item, any change to the City Code must be adopted by an ordinance, which must be published in accordance with State law requirements. However, when a change to the City Code is quite lengthy, there is a provision that enables a City to adopt the provision of a code or a public record without setting forth such provisions in the ordinance; enacting the provisions "by reference". The previous item presented to Council, Resolution 11-2019, declared the document, "The 2019 Use Tax Amendment to the Tax Code of the City of Benson" as a public record. Council may now adopt Ordinance 597, which will enact the City Code change.

Staff Recommendation:

Approval of Ordinance 597

ORDINANCE 597

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, AMENDING THE CITY TAX CODE TO ADOPT A LOCAL USE TAX BY DESELECTING MODEL OPTION #15 AND ADOPTING LOCAL OPTION #JJ; PROVIDING FOR SEVERABILITY; AND DESIGNATING AN EFFECTIVE DATE OF JULY 1, 2019

WHEREAS, the Mayor and Council for the City of Benson believe a Use Tax is in the best interest of its citizens; and

WHEREAS, the Mayor and Council for the City of Benson want to adopt a Use Tax.

NOW, THEREFORE, BE IT ordained by the Mayor and Council of the City of Benson, Arizona, as follows:

Section 1: Model Option #15 of the Model City Tax Code is hereby withdrawn and the City Use Tax is established at a tax rate of three and one-half percent (3.5%), with provision for a tiered tax rate of one percent (1.0%) on the purchase of a single item over five thousand dollars ($5,000).

Section 2: Local Option #JJ of the Model City Tax Code is hereby selected, exempting the City from the City Use Tax.

Section 3: That certain document known as "The 2019 Use Tax Amendment to the Tax Code of the City of Benson", three copies of which are on file in the office of the City Clerk of the City of Benson, Arizona, which document was made a public record by Resolution 11-2019 of the City of Benson, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

Section 4: If any section, subsection, sentence, clause, phrase or portion of this ordinance or any part of these amendments to the tax code adopted herein by reference is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

Section 5: The City Clerk is hereby directed to publish this Ordinance upon adoption as required by A.R.S. §9-812 and A.R.S. §9-813.

Section 6: The provisions of this ordinance shall become effective on July 1, 2019.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 22nd day of April, 2019.

_____
TONEY D. KING, SR., Mayor

ATTEST:

_____
VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:

_____
MESCH CLARK ROTHSCHILD
By Gary J. Cohen
City's Attorney

City of Benson
City Council Communication

Regular Meeting **April 22, 2019**

To: Mayor and Council Agenda Item # 7

From: Seth Judd, Finance Director

Subject:

Discussion and possible action regarding Resolution 12-2019 of the Mayor and Council of the City of Benson, Arizona declaring the "City of Benson, Arizona 2019 Water and Sewer Financial Planning Study" dated April, 2019, as a Public Document and stating the date, time, and location for a public hearing on a proposed water and wastewater increase

Discussion:

The principal source of revenue for the Water & Wastewater Utility operations and maintenance is derived from monthly user fees charged for services provided. The current Water & Wastewater Utility rates, fees and other charges were adopted by Mayor and Council in February 2017 and went into effect July 2017. These rates were put into place to bring the Water and Wastewater Utilities budgets closer to balancing. This rate study was completed by Staff and adopted by Council with the understanding that there would need to be another professional rate study done later. As mentioned in previous Council meetings, the Water and Wastewater utilities have been borrowing from other funds to balance the budget at the end of the year and currently owe money to other funds. The current rate study does not provide for repayment of that money, nor does it take into consideration debt service from past utility projects and does not allow the funds to build a reserve to pay for capital expenditures that may arise.

At the January 7, 2019 Council Meeting, Mayor and Council approved a contract with Willdan Financial Services to perform a rate study for our Water and Wastewater utilities. For Council to be able to consider implementing the rate study, a Notice of Intent was adopted by Resolution 6-2019 at the March 11, 2019 Council Meeting (Public Hearing is set for May 28, 2019). Staff informed Council that once the rate study was completed, it would be brought back to Council to be declared a public document before the public hearing and consideration of rate modifications.

Staff Recommendation:

Approval of Resolution 12-2019

RESOLUTION 12-2019

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, DECLARING THE "CITY OF BENSON, ARIZONA 2019 WATER AND SEWER FINANCIAL PLANNING STUDY" DATED APRIL, 2019 A PUBLIC DOCUMENT AND STATING THE DATE, TIME, AND LOCATION FOR A PUBLIC HEARING ON A PROPOSED WATER AND WASTEWATER RATE INCREASE

WHEREAS, the Code of the City of Benson requires that its water and wastewater rates generate sufficient revenue to equal the cost of providing water and wastewater services to its customers; and,

WHEREAS the water and wastewater rates currently in effect for the City of Benson were evaluated to assist in determining if the current rates and rate structure satisfy the requirement of generating sufficient revenue to equal the cost of providing said water and wastewater services; and,

WHEREAS, in accordance with A.R.S. §9-511.01, the City of Benson has prepared its evaluation in the form of a written report that contains information it believes supports proposed water and wastewater rate modifications; and

WHEREAS, the above discussed written report is entitled the "City of Benson, Arizona 2019 Water and Sewer Financial Planning Study" dated April, 2019; and,

WHEREAS, the Mayor and Council for the City of Benson, Arizona, want to make this written report publicly available.

NOW, THEREFORE BE IT RESOLVED BY THE MAYOR AND CITY COUNCILOF THE CITY OF BENSON, ARIZONA as follows:

1. The written report entitled "City of Benson, Arizona 2019 Water and Sewer Financial Planning Study" dated April, 2019, is hereby declared a public document and three (3) copies of such shall be filed in the Office of City Clerk on April 23, 2019, and shall be available to the public for inspection; and,

2. A public hearing on the proposed water and wastewater rates increase has been scheduled per Resolution 6-2019 during the regular City Council meeting at 7:00 p.m. on May 28th, 2019, at the Benson Community Center located at 705 West Union Street, Benson, Arizona.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 22nd day of April, 2019.

_____
TONEY D. KING, SR., Mayor

ATTEST:

_____
VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:

_____
MESCH CLARK ROTHSCHILD
By Gary J. Cohen
City's Attorney

City of Benson, Arizona

2019

Water and Sewer Financial Planning Study

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Section 1 – Executive Summary

The City of Benson (City) provides water and sewer service to approximately 2,463 households. The City's water and sewer enterprise funds are self-supporting and funds the operations and maintenance (O&M), repair and replacement and expansion of the water and sewer systems. User rate revenue is the primary revenue stream for both the operations of both utilities and provides a stable revenue source. The main objective of the study was to develop five-year financial plans that promoted the self-sustainability of the water and sewer utilities, including recommended revenue adjustments.

1.1 Study Overview

The City contracted with Willdan Financial Services ("Willdan"), to complete a water and sewer financial plan which was comprised of the following objectives:

- **Five-Year Financial Plan:** Identify the revenues required by each utility to meet the respective annual costs of operation and system expansion.
- **Financial Models:** Develop and provide the City with financial models reflecting projected revenues and expenditures that City staff can use as a tool to track the financial health of the utilities in the future.

1.2 Financial Plans

The five-year water and financial plans were developed based on projected revenues and expenditures, system growth and recent consumption and discharge trends. The projections reflect the best available information and assessments developed and refined through numerous meetings between Willdan and City staff.

1.3 Cash Reserve Targets

Through the study process Willdan worked with City staff to identify and recommended financially prudent cash reserve targets for each utility to help ensure the financial viability of the water and sewer enterprise funds. The cash reserve targets include:

- **Operating Reserve:** Cash reserve equivalent to 90 days of annual operations and maintenance expenses.

1.4 Findings and Recommendations

The analysis indicated that revenue increases are needed for both the water and sewer utilities in order to fund ongoing expenditures. While this study is intended to be comprehensive from a financial standpoint, it

is based on the best available information today and future events will change the current outlook. It is, therefore recommended that the City update the revenue sufficiency analysis each year to ensure projected revenue is sufficient to fund projected expenses going forward as assumptions made during this analysis may change and have a material impact upon the analysis. As customer usage and discharge patterns change or the composition of the City's customer base changes considerably, the City should conduct an in-depth cost of service analysis to ensure appropriate allocation of costs to customer classes.

Section 2 - Introduction

1.1 Introduction

Willdan Financial Services ("Willdan") was retained by the City of Benson, Arizona ("City") to conduct a Water and Sewer Financial Sufficiency or Financial Plan (Financial Plan) for the City's water and sewer utilities ("Utilities"). This report details the results of the financial analysis for the forecast period, budgeted fiscal year (FY) 2018-19 and projected FY 2019-20 through FY 2023-24, the results of which are presented in this Financial Plan Report.

The results of the Financial Plans presented herein are designed to provide revenues sufficient to fund the ongoing operating and capital costs necessary to operate the City's water and sewer utilities, while striving to meet the financial requirements and goals set forth by the City's for the water and sewer enterprise funds.

Based on discussion with City staff, this report presents the recommended financial plans and adjustments to meet the City's objectives.

1.2 Goal and Objectives

The primary goal of the Financial Plan was to develop a financial strategy that identify the adequacy of the current revenue streams to meet its ongoing costs (operations & maintenance and capital), and to maintain industry standard financially prudent cash reserves for the utilities. More specifically the Financial Plan was undertaken to:

- Conduct the analysis in accordance with industry standards consistent with American Water Works ("AWWA") and Water Environment Federation ("WEF") guidelines; and
- Develop financial plans consistent with industry standards and best practices while recognizing the needs specific to the City.

1.3 Overview of the Rate Study Process

This financial plan process consists of one primary study component. A determination of the adequacy of system revenues to meet system expenses during the study forecast period must be made. The results of this analysis, known as the Revenue Sufficiency Analysis, is an assessment of the ability of the existing revenue stream to meet the projected financial requirements of the system during the forecast period and, to the extent required, the identification of the magnitude and timing of any required rate adjustments.

1.4 Organization of this Report

This financial plan presents an overview of the financial planning concepts employed in the development of the analysis contained herein. The analysis is followed by a discussion of the data, assumptions and results associated with each component of the analysis. Finally, appendices with detailed schedules are presented for further investigation into the data, assumptions and calculations which drive the results presented in this Financial Plan. The report is organized as follows:

- Section 1 - Introduction
- Section 2 – Overview of Financial Plan Principles, Processes and Issues
- Section 3 – Rate Study Development and Results
- Section 4 – Conclusions and Recommendations
- Appendix A –Water Financial Plan (debt financing)
- Appendix B –Water Financial Plan (cash funded capital)
- Appendix C –Sewer Financial Plan (debt financing)
- Appendix D – Sewer Financial Plan (cash funded capital)

1.5. Reliance on Data

During this project the City (and/or its representatives) provided Willdan with a variety of technical information, including capital cost and demographic data. This data was used by Willdan in the process of developing the financial plans. Willdan did not independently assess or test for the accuracy of such data historic or projected but worked with City staff to better understand the data and believe it to be the best available information at the time of the study.

1.6. Acknowledgements

We wish to extend our appreciation to the City and its staff for their cooperation during the progress of this study. In particular, we would like to thank Mr. Seth Judd, Finance Director, Mr. Brad Hamilton, PE Public Works Director/City Engineer and Ms. Vicki Vivian, City Manager.

Section 2 – Overview of Financial Planning Principles, Processes and Issues

2.1 Introduction

The scope of this study included the development of water and sewer financial plans for the FY 2018-19 budget and planning period FY 2019-20 through FY 2023-24.

The Rate Study utilized generally accepted financial principles established by the American Water Works Association (AWWA) in its "M1 Principles of Water Rates Fees and Charges" manual and by the Water Environment Federation (WEF) in its "Financing and Charges for Sewer Systems, Manual of Practice No. 27 (2004)". The principles used resulted in the development of financial plans which are projected to generate sufficient revenue to meet the financial operations and maintenance and debt service requirements of the water and sewer utilities.

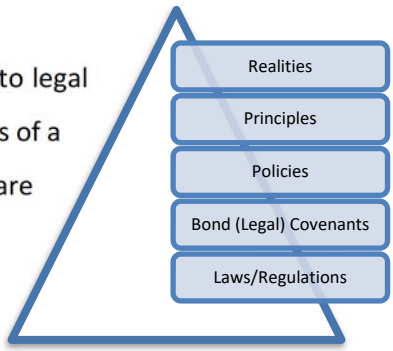
2.2 The Revenue Sufficiency Process

In order to identify if existing rates and charges which will generate sufficient revenue to meet the fiscal requirements of the water and sewer utilities, a determination of the annual rate revenue required must be completed. The first step in the process is the Revenue Sufficiency Analysis. The Revenue Sufficiency Analysis compares the forecasted revenues of the utility under its existing rates to its forecasted operations and maintenance, capital, and reserve costs to determine the adequacy of the existing rates to recover the utility's costs.

The process employed in the Revenue Sufficiency Analysis involves a rigorous review of operating, maintenance and capital budgets for the utility, and results in the identification of revenue requirements of the system, such as operating expenses, capital expenses (minor and major), debt service expense (including a provision for debt service coverage if there is outstanding debt), transfers in and out, and the maintenance of both restricted and unrestricted reserves at appropriate levels. These revenue requirements are then compared to the total sources of funds available during each year of the forecast period to determine the adequacy of projected revenues to meet projected revenue requirements. To the extent that the existing revenue stream is projected to be insufficient to meet the annual revenue requirements of the system during the projection period, a series of rate revenue increases are calculated which would be required to provide revenue sufficient to meet those needs.

2.3.1 Determination of the Revenue Requirements

Considerations in Setting Revenue Requirements



There are a multitude of considerations, ranging from financial to political to legal that must be analyzed or discussed during the revenue requirements process of a rate analysis. This section provides an overview of the considerations that are reviewed during this process.

Capital Budgeting and Financing

Capital needs are defined by the City's water and sewer capital improvement plan (CIP). As part of its budget and planning process, the City identifies capital improvements that are necessary for the continued delivery of clean, safe, drinking water, and collection and treatment of sewer flows. The CIP is funded by a variety of sources including system depreciation, water or sewer rates and capital reserves.

Capital Funding: Debt vs. PAYGO

The selection of the most appropriate funding strategy for capital projects is primarily a policy decision between use of cash ("Pay-as-you-go financing" or PAYGO), the issuance of debt, or a combination. PAYGO is the use or build-up of cash to fund capital improvements. With debt financing, capital improvements are funded with borrowed funds (usually through the issuance of bonds) with the obligation of repayment, typically with interest, in future years. Development of an optimal capital financial plan depends on the definition of optimal. Each funding mechanism has a different impact on water and sewer rates in the short and long run, different net present values, risks, and legal obligations. Due to the borrowing costs associated with debt, cash funding can be cheaper in the end; however, debt typically ensures greater generational equity for larger and longer lasting capital projects.

The City, as is typical for a public utility, operates its water and sewer utilities on a "cash basis". Under the "cash basis" approach, revenues and expenses are recognized at the time physical cash is received or paid out. Revenue requirements are determined for a specified period of time (in the case of the City a July 1 through June 30 fiscal year), by summing the total anticipated expenses to be paid out during the fiscal year. Where cash flows and balances are insufficient, the revenue requirements analysis recommends the needed additional cash flows to meet all funding goals. The two primary categories of expenses are as follows:

- Operations and Maintenance (O&M) expenses, such as salaries and benefits of utility personnel, transfers out, existing and reserves; and

- Capital expenses, such as the annual capital improvement program, including waterline replacements and sewer treatment plant related projects.

Financial Planning

In the development of the revenue requirements, certain parameters are utilized to project future expenditures, growth in customers and consumption, and necessary revenue adjustments. The City's budget documents are used as the baseline, which are then projected over a planning horizon to account for fluctuations in costs from year to year. Growth assumptions and prudent financial planning are fundamental in ensuring adequate rate revenue to promote financial stability.

2.4 Financial Management Goals of the City

The establishment of specific financial management goals of a utility is a key step in developing financial plans which will ensure the financial health of the utility remains strong. The financial management goals of the City are described below.

2.4.1 Cash Reserve Targets

In order to maintain financially stable and sustainable utilities, the City has identified several reserve targets for each utility that it strives to maintain. The reserve targets are identified in Table 2-1.

Table 2-1
Reserve Targets

Reserve	Purpose	Minimum Balance
Operating Reserve	Manage timing differences between revenue receipt and expense payments	90 days of O&M

While it is not essential that the City meet operating reserves (water and sewer) on annual basis (it is not a legal requirement), prudent financial planning suggests that the City should strive to maintain its operating reserves and should not dip below these reserves on a continuous basis.

2.4.2 Debt Service Coverage

While the City does not currently have any outstanding debt, there is a proposed financial plan option for both water and sewer that anticipates the issuance of debt during the first 3 years of the study period for to fund capital improvements until new development occurs. The new debt is assumed to require a coverage ratio of 1.20 times. In other words, the utility must generate $1.20 for every $1.00 of debt service on an annual basis. The financial plans that have been developed meet this requirement.

Section 3 – Rate Study Development and Results

3.1 Revenue Sufficiency Analysis

3.1.1 General Methodology

In order to identify rates and charges which generate sufficient revenue to meet the fiscal requirements of the City, a determination of the annual revenue from rates which, combined with other sources of funds, will provide sufficient funds to meet those fiscal requirements must first be completed. This process is typically referred to as a Revenue Sufficiency Analysis.

The process employed in the Revenue Sufficiency Analysis resulted in the identification of revenue requirements of the system, such as operating expenses, capital expenses (minor and major), transfers out and the maintenance of both restricted and unrestricted reserves at appropriate levels. These revenue requirements were then compared to the total sources of funds during each year of the forecast period to determine the adequacy of projected revenues to meet requirements. To the extent that the existing revenue stream is not sufficient to meet the annual revenue requirements of the system, a series of rate revenue increases are calculated to provide revenue sufficient to meet those needs.

3.1.2 Data Items

Key data items reviewed, discussed and incorporated into the Revenue Sufficiency Analysis were:

- Financial management goals of the City
- FY 2017-18 Fund Balances
- FY 2018-19 Adopted Budgets
- Capital Improvement Needs
- General assumptions related to:
  - Customer growth
  - Cost escalation factors
  - Prior Interfund loans

A discussion of the use of each of the above data items is presented below.

3.1.3 FY 2017-18 Fund Balance

To better understand what funds the City had on hand to start the forecast period, a detailed review of fund balances of the FY 2017-18 end-of-year fund balances was conducted and discussed with City staff. A summary of the fund balances associated with the water and sewer utility enterprise funds for the beginning of FY 2018-19, as adjusted for use in this analysis, is presented in Table 3-2 below.

Table 3-2
Beginning Fund Balance
Fiscal Year Ending June 30, 2018

Description	Water	Sewer
Fund Balance	($3,483)	($22,606)

3.1.4 FY 2018-19 Budgets

Staff provided Willdan with the FY 2018-19 Adopted Budgets, and associated line-item detail, as the basis for the projection of financial performance. The line-item projected expenses for FY 2018-19 were used as the basis for the projection of future budgetary line-items for the remainder of the forecast period.

Cost escalation factors were reviewed by staff and were used to project line-item costs beyond the FY 2018-19 budget. Those factors were applied based on line-item cost classifications.

A summary of the FY 2018-19 budget, and subsequent projected budgetary expenses is presented below in Table 3-3. A more detailed presentation of the line-item budgeted and projected revenues and expenses is presented in Schedules A-3 through A-4, B-3 through B-4, C3 through C-4 and D-3 through D-4 respectively, in the Appendices.

Table 3-3
Operating Budget
Fiscal Years Ending June 30

Description	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Water						
O&M	$720,556	$764,316	$796,550	$870,069	$970,375	$946,436
Sewer						
O&M	$727,549	$762,727	$791,061	$820,623	$851,471	$1,003,007

3.1.5 Capital Improvements Plan (CIP)

The City provided Willdan with a forecast of capital requirements for the study period. The CIP provided by the City was provided in current day dollars and has been escalated for future years using the Engineering News Record (ENR) construction cost index at an inflationary rate of 2.59%. The water inflated CIP for FY

2018-19 through FY 2023-24 totals $960,331. The sewer inflated CIP for FY 2018-19 through FY 2023-24 totals $1,880,555. A summary table of the CIP (in inflated dollars) for the FY 2019-20 – FY 2023-24 forecast period is presented below in Tables 3-4 (debt funding plan) and 3-5 (cash funded plan). The CIP is presented in Schedules A-5, B-5, C-5 and D-5 respectively, in the Appendices.

Table 3-4
Capital Improvement Plan – Debt Funding
Fiscal Years Ending June 30 ($ thousands)

FY	19-20	20-21	21-22	22-23	23-24	Total
Water						
Cash Funded	$0	$0	$200	$305	$68	$573
Debt Funded	226	142	0	0	0	368
Total	**$226**	**$142**	**$200**	**$305**	**$68**	**$941**
Sewer						
Cash Funded	$21	$21	$140	$177	$182	$541
Debt Funded	513	316	486	0	0	1,315
Total	**$533**	**$337**	**$626**	**$177**	**$182**	**$1,856**

Note: Variances are due to rounding

Table 3-5
Capital Improvement Plan – Cash Funding
Fiscal Years Ending June 30 ($ thousands)

FY	19-20	20-21	21-22	22-23	23-24	Total
Water	$226	$142	$200	$305	$68	$941
Sewer	$533	$337	$626	$177	$182	$1,856

Note: Variances are due to rounding

3.1.7 General Assumptions

In order to develop the financial and rate projections, certain assumptions were made with regard to elements of the revenue sufficiency analysis. A summary of those assumptions is presented below.

3.1.7.1. System Growth

The City anticipates significant growth in the future (Villages at Vigneto) impacting the customer base for both the water and sewer systems. The ultimate growth is anticipated to be 2,000 new homes a year, but this financial plan assumes a phasing in development period. Growth is anticipated to begin in FY 2022 with 250 new homes, increasing to 500 new homes in FY 2023, and growing by an increment of 500 through FY 2026 at which point 2,000 new homes will be developed. The number of housing units anticipated to grow by 60% by FY 2023-24 and an average annual growth rate of 10%.

3.1.7.2. O&M Escalation Factors

Willdan worked with City staff to identify reasonable cost escalation factors to be applied to operations and maintenance expenses in recognition of increasing costs over time. It was determined that a 2% inflationary factor represented a reasonable estimate of annual cost increases during the study period. There were, however, some expenses which were anticipated to have higher changes in cost. Personnel costs are expected to increase at a higher than 3% rate and are projected at 5% per year, and utility costs are projected to increase at a rate of 5.0% per year.

3.1.7.2. Interfund Loans

While the City's water and sewer utilities do not have any loans or borrowings from outside agencies, both utilities have borrowed funds from other City funds in the past. The water utility has borrowings from the solid waste fund of $259,215 to be repaid over 20 years ($12,961 a year) and the sewer utility has borrowings from the gas and solid waste funds totaling $160,163 to be repaid over 20 years ($8,018 a year). Under the debt financing plan the loans will begin to be repaid in FY 2019-20. Under the cash funding capital plan, the loans begin to be repaid in FY 2021-22.

3.1.7.4. Results of the Revenue Sufficiency Analysis

After a thorough review of the above-mentioned data elements, a draft of the Revenue Sufficiency Analysis was developed and reviewed with City staff. This draft provided the forum in which various alternative assumptions were discussed, tested and evaluated for both their reasonableness and their impact upon the ultimate financial health of the utilities.

The resulting financial plan presented herein is the embodiment of the data, assumptions and review process undertaken with City staff in several meetings. Table 3-6 provides a summary of the annual revenue requirements (O&M, interfund loans and CIP) for both the water and sewer utilities incorporating the assumptions in Section 3 of this report as compared to the projected rate revenue described in in more detail in Schedules A-1, B-1, C-1 and D-1 of the appendices.

Table 3-6 Revenue Requirements vs. Revenue Under Existing Rates Fiscal Years Ending June 30 ($ thousands)					
	19-20	20-21	21-22	22-23	23-24
	Water				
Revenue Under Existing Rates	$812	$812	$893	$1,056	$1,381
O&M, Interfund Loans & Capital	990	939	1,070	1,212	1,015
Difference	($178)	($127)	($177)	($156)	$366
	Sewer				
Revenue Under Existing Rates	$805	$805	$886	$1,048	$1,373
O&M, Interfund Loans & Capital	1,296	1,128	1,447	1,029	1,185
Difference	($491)	($323)	($561)	$19	$188
Note: Values are rounded to the nearest $1,000					

The revenues and expenditures identified in Table 3-6 represent operating revenues and operating expenditures. There are additional cash inflows and outflows for both utilities which are identified in Table 3-8 - Net Operating Fund Results.

3.1.7.2. Rate Revenue Increases Required

Our analysis of the water and sewer utilities indicate that in the early years of the study period assuming all capital expenditures occur as projected, there will not be sufficient operating revenue to fund operating expenses and will need to rely on the existing fund balances. Without revenue increases and debt financing, the utilities will not generate sufficient cashflows to meet their respective operations and maintenance, repair and replacement capital and interfund loan repayments throughout the study period. In part this is because anticipated growth (in the early years of the study period) is projected to be less than the cost increase associated with operating expenses. Therefore, we recommend increases for both the water systems and the sewer utility in order to maintain pace with increasing operating costs, fund capital needs and pay annual debt service. Two options for each utility were identified, one option which included debt financing of capital projects in the early years and one option that anticipates cash funding of identified capital needs.

Table 3-6 below reflects our projections of revenue increases during the forecast period in order for the City to move towards covering its ongoing operational costs.

Table 3-7 Projected Rate Revenue Increases Fiscal Years Ending June 30				
	Water Financial Plan		Sewer Financial Plan	
Description	Capital Debt Financing	Cash Funded Capital	Capital Debt Financing	Cash Funded Capital
2019-20	10.0%	15.0%	10.0%	75.0%
2020-21	6.0%	10.0%	10.0%	0.0%
2021-22	0.0%	10.0%	10.0%	0.0%
2022-23	0.0%	3.0%	3.0%	0.0%
2023-24	0.0%	3.0%	3.0%	0.0%

The anticipated debt in the debt funding scenarios are identified in Table 3-8 below and are shown in Appendices A-6 and C-6.

Table 3-8 Projected Debt Issuance Fiscal Years Ending June 30		
Description	Water	Sewer
2019-20	$0	$0
2020-21	367,782	1,314,570
2021-22	0	0
2022-23	0	0
2023-24	0	0

Regardless of the financial plan option adopted, the rates (base and volume/flow) would increase in an across-the-board manner by the revenues increases identified in Table 3-6. A more detailed presentation of the pro forma, including a fund balance reconciliation is presented in Schedules A-1, B-1, C-1 and D-1 of the appendices.

3.1.7.3. Summary of Revenue Sufficiency Analysis

The resulting financial plans are presented in Tables 3-9 and 3-10 provide for funding of projected revenue requirements during the forecast period.

Table 3-9
Projected Net Operating Fund Results – Debt Financing Plan
Fiscal Years 2019-20 to 2023-24
($ thousands)

Description	19-20	20-21	21-22	22-23	23-24
	Water				
Beginning Fund Balance	$68	$194	$313	$254	$242
Total Operating Revenue	890	942	1,037	1,226	1,604
Operating Expenses	764	797	870	907	946
Net Revenue	126	146	167	318	658
Less:					
Cash Funded CIP and Debt Service	0	26	226	330	94
Net Cash Flow	**126**	**120**	**(59)**	**(12)**	**564**
Ending Fund Balance	**$194**	**$313**	**$254**	**$242**	**$806**
	Sewer				
Beginning Fund Balance	$30	$130	$196	$315	$622
Total Operating Revenue	884	970	1,172	1,429	1,927
Operating Expenses	763	791	821	851	1,003
Net Revenue	121	179	352	577	924
Less:					
Cash Funded CIP and Debt Service	21	113	233	269	274
Net Cash Flow	**100**	**66**	**119**	**308**	**650**
Ending Fund Balance	**$130**	**$196**	**$315**	**$622**	**$1,272**

Note: Variances are due to rounding values to the nearest $1,000

Table 3-10 Projected Net Operating Fund Results – Cash Funded Capital Plan Fiscal Years 2019-20 to 2023-24 ($ thousands)					
Description	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
	Water				
Beginning Fund Balance	$68	$20	$113	$274	$560
Total Operating Revenue	929	1,019	1,231	1,499	2,021
Operating Expenses	751	784	870	907	946
Net Revenue	178	235	361	591	1,074
Less:					
CIP	226	142	200	305	68
Net Cash Flow	**(48)**	**93**	**161**	**287**	**1,006**
Ending Fund Balance	**$20**	**$113**	**$274**	**$560**	**$1,566**
	Sewer				
Beginning Fund Balance	$30	$135	$408	$496	$1,284
Total Operating Revenue	1,393	1,393	1,535	1,817	2,383
Operating Expenses	755	783	821	851	1,003
Net Revenue	638	610	714	966	1,380
Less:					
CIP	533	337	626	177	182
Net Cash Flow	**105**	**274**	**88**	**789**	**1,198**
Ending Fund Balance	**$135**	**$408**	**$496**	**$1,284**	**$2,482**
Note: Variances are due to rounding values to the nearest $1,000					

3.1.6.7. Turn on/Turn Off Fees

The revenue increase projections identified in Table 3-6 are not intended to apply to the City's existing turn on/turn off fees of $30 for in City and $40 for out of City during regular business hours and $60 for in City and $80 for out of City after hours. Those fees are proposed to remain static during the study period.

3.1.6.7. Revenue Sufficiency Analysis Conclusions

Based on the revenue requirements identified in our analysis, it is our opinion that:

- Revenue projections based on existing rates are insufficient to meet the revenue requirements for FY 2018-19 through FY 2023-24;

- Rate revenue adjustments are needed in order to keep pace with increasing O&M and capital costs and capital needs;
- The proposed rate revenue increases identified in Tables 3-6, move the utilities towards the identified goals based upon the assumptions contained in this report.

Section 4 – Conclusions and Recommendations

4.1 Conclusions

- Projected operating revenues and operating expenses for the forecast period were developed by, and/or in consultation with, City staff and are based upon reasonable projections.
- The projected capital project expenses have been developed by City staff, to address water and sewer system needs.
- Based on Conclusions 1 and 2 above, we are of the opinion that the financial projections presented herein assist the water and sewer utilities' ability to meet its obligations with regard to:
    - Operating expenses,
    - Non-operating expenses,
    - Capital project expenses, and
    - Key financial policies, including:
        - Achieving 3 months of operating reserve balances,
        - Legal debt service coverage of at least 1.20.

4.2 Recommendations

- It is recommended that the City implement the proposed revenue increases presented in this Report for FY 2018-19 in an across-the-board manner.
- It is recommended that the City update the revenue sufficiency analysis portion of this study each year to ensure projected revenue is sufficient to fund projected expenses going forward as assumptions made during this analysis may change and have a material impact upon the analysis. Specially, if the growth in the Villages at Vigneto begins to increase at a faster rate than projected over the next five years.

City of Benson
Projected Operating Results - Water System
Fiscal Years 2019 - 2028

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Sources of Funds										
1	**Beginning-of-Year Cash**	($3,483)	$67,655	$193,516	$313,222	$254,257	$242,081	$806,065	$1,485,437	$2,819,494	$4,596,119
	Operating Revenues										
2	Operating Revenue	$ 781,567	$ 859,724	$ 911,307	$ 1,003,807	$ 1,188,806	$ 1,558,805	$ 2,113,803	$ 2,853,801	$ 3,593,799	$ 4,333,796
3	Other Revenues	30,127	30,127	30,127	32,153	36,204	44,307	56,461	72,666	88,872	105,077
4	**Total Operating Revenues**	**$ 811,694**	**$ 889,851**	**$ 941,434**	**$ 1,035,960**	**$ 1,225,010**	**$ 1,603,112**	**$ 2,170,264**	**$ 2,926,467**	**$ 3,682,670**	**$ 4,438,873**
	Non-Operating Revenue										
5	Interest Income	-	326	632	706	615	1,303	2,852	5,358	9,228	14,714
6	**Total Non-Operating Revenue**	**$ -**	**$ 326**	**$ 632**	**$ 706**	**$ 615**	**$ 1,303**	**$ 2,852**	**$ 5,358**	**$ 9,228**	**$ 14,714**
7	**Total Revenues**	**$ 811,694**	**$ 890,177**	**$ 942,066**	**$ 1,036,666**	**$ 1,225,626**	**$ 1,604,415**	**$ 2,173,116**	**$ 2,931,826**	**$ 3,691,899**	**$ 4,453,587**
	Operating Expenses										
8	Administration	$ 503,256	$ 525,659	$ 549,127	$ 613,491	$ 641,237	$ 670,311	$ 738,367	$ 772,177	$ 807,615	$ 879,932
9	Treatment	217,300	225,696	234,462	243,617	253,178	263,164	273,596	284,495	295,884	307,785
10	Collection	-	-	-	-	-	-	-	-	-	-
11	Transfers	-	12,961	12,961	12,961	12,961	12,961	12,961	12,961	12,961	12,961
12	Capital	-	-	-	-	-	-	-	-	-	-
13	**Total Operating Expenses**	**$ 720,556**	**$ 764,316**	**$ 796,550**	**$ 870,069**	**$ 907,375**	**$ 946,436**	**$ 1,024,924**	**$ 1,069,633**	**$ 1,116,460**	**$ 1,200,678**
14	**Net Result of Operations**	**$ 91,138**	**$ 125,861**	**$ 145,516**	**$ 166,597**	**$ 318,251**	**$ 657,979**	**$ 1,148,192**	**$ 1,862,193**	**$ 2,575,439**	**$ 3,252,909**
	Non-Operating Expenses										
15	Capital Improvements	$ 20,000	$ -	$ -	$ 199,750	$ 304,616	$ 68,183	$ 443,010	$ 502,325	$ 773,002	$ 591,620
16	Existing Debt Service	0	0	0	0	0	0	0	0	0	0
17	Other Miscellaneous	-	-	-	-	-	-	-	-	-	-
18	**Total Non-Operating Expenses**	**$ 20,000**	**$ -**	**$ -**	**$ 199,750**	**$ 304,616**	**$ 68,183**	**$ 443,010**	**$ 502,325**	**$ 773,002**	**$ 591,620**
19	**Net Available After Operations**	**$ 71,138**	**$ 125,861**	**$ 145,516**	**$ (33,153)**	**$ 13,634**	**$ 589,796**	**$ 705,182**	**$ 1,359,868**	**$ 1,802,436**	**$ 2,661,289**
	Other Uses										
	New Debt Service	$ -	$ -	$ 25,811	$ 25,811	$ 25,811	$ 25,811	$ 25,811	$ 25,811	$ 25,811	$ 25,811
20	**Total Other Uses**	**$ -**	**$ -**	**$ 25,811**	**$ 25,811**	**$ 25,811**	**$ 25,811**	**$ 25,811**	**$ 25,811**	**$ 25,811**	**$ 25,811**
21	**Net Available After Other Uses**	**$ 71,138**	**$ 125,861**	**$ 119,705**	**$ (58,964)**	**$ (12,177)**	**$ 563,985**	**$ 679,371**	**$ 1,334,057**	**$ 1,776,625**	**$ 2,635,478**
22	**End-of-Year Cash**	**$67,655**	$ 193,516	$ 313,222	$ 254,257	$ 242,081	$ 806,065	$ 1,485,437	$ 2,819,494	$ 4,596,119	$ 7,231,597
23	Target Cash - Operations	177,671	188,461	196,410	214,538	223,736	233,368	252,721	263,745	275,292	296,058
24	Target Cash - Repair & Replacement	-	-	-	-	-	-	-	-	-	-
25	**Target Cash**	$177,671	**$188,461**	**$196,410**	**$214,538**	**$223,736**	**$233,368**	**$252,721**	**$263,745**	**$275,292**	**$296,058**

Fund Balances

Line No	Description	Beginning Balances Operating Fund
	Current Assets:	
1	Cash - Combined Fund	$ 16,126
2	Accounts Receivable	44,766
3		-
4	**Total Current Assets**	**$ 60,892**
	Current Liabilities (payable from current assets):	
5	Accounts Payable	$ 21,740
6	Accrued Expenses	5,295
7	Refundable Deposits	16,126
8	Compensated Absences	21,214
9	**Total Current Liabilities**	**$ 64,375**
	Adjustments:	
	Less:	
	Adjustment for Unrestricted Net Position	
10		-
11	**Net Adjustments**	**$ -**
12	**Net Beginning Balances (Current Assets less Current Liabilities - including Adjustments)**	**$ (3,483)**

City of Benson
Revenues - Water System
Water Financial Model

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Operating Revenues										
	Water										
1	Operating Revenue	$ 781,567	$ 859,724	$ 911,307	$ 1,003,807	$ 1,188,806	$ 1,558,805	$ 2,113,803	$ 2,853,801	$ 3,593,799	$ 4,333,796
2	Other Revenues	30,127	30,127	30,127	32,153	36,204	44,307	56,461	72,666	88,872	105,077
3	**Total Operating Revenues**	**$ 811,694**	**$ 889,851**	**$ 941,434**	**$ 1,035,960**	**$ 1,225,010**	**$ 1,603,112**	**$ 2,170,264**	**$ 2,926,467**	**$ 3,682,670**	**$ 4,438,873**
	Non-Operating Revenue										
4	Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Interest Income	-	326	632	706	615	1,303	2,852	5,358	9,228	14,714
6	**Total Non-Operating Revenue**	**$ -**	**$ 326**	**$ 632**	**$ 706**	**$ 615**	**$ 1,303**	**$ 2,852**	**$ 5,358**	**$ 9,228**	**$ 14,714**
7	**Total Revenues**	**$ 811,694**	**$ 890,177**	**$ 942,066**	**$ 1,036,666**	**$ 1,225,626**	**$ 1,604,415**	**$ 2,173,116**	**$ 2,931,826**	**$ 3,691,899**	**$ 4,453,587**
	OPERATING REVENUES										
	Charges for Services										
8	Rate Revenue	$ 781,567	$ 781,567	$ 859,724	$ 911,307	$ 1,003,807	$ 1,188,806	$ 1,558,805	$ 2,113,803	$ 2,853,801	$ 3,593,799
9	*Growth*	0.00%	0.00%	0.00%	10.15%	18.43%	31.12%	35.60%	35.01%	25.93%	20.59%
	Revenues Adjusted for Growth	$ 781,567	$ 781,567	$ 859,724	$ 1,003,807	$ 1,188,806	$ 1,558,805	$ 2,113,803	$ 2,853,801	$ 3,593,799	$ 4,333,796
10	*Revenue Increase*	0.0%	*10.00%*	*6.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
11	Percent of Year w/Rate Increase	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
12	Revenues under old rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Revenues under new rates	781,567	859,724	911,307	1,003,807	1,188,806	1,558,805	2,113,803	2,853,801	3,593,799	4,333,796
14	Total Charges for Services - After Revenue Increase	$ 781,567	$ 859,724	$ 911,307	$ 1,003,807	$ 1,188,806	$ 1,558,805	$ 2,113,803	$ 2,853,801	$ 3,593,799	$ 4,333,796
	Other Sewer Revenue										
15	New Hook Ups	9,500	9,500	9,500	10,464	12,393	16,250	22,036	29,750	37,464	45,178
16	Water Tank Rental	10,170	10,170	10,170	10,170	10,170	10,170	10,170	10,170	10,170	10,170
17	Water Accomodation Fees	10,457	10,457	10,457	11,518	13,641	17,887	24,255	32,747	41,238	49,729
	Interest Income										
18	Interest Income	-	326	632	706	615	1,303	2,852	5,358	9,228	14,714
19	**Total Operating Revenues**	**$ 811,694**	**$ 890,177**	**$ 942,066**	**$ 1,036,666**	**$ 1,225,626**	**$ 1,604,415**	**$ 2,173,116**	**$ 2,931,826**	**$ 3,691,899**	**$ 4,453,587**

City of Benson

Estimated & Projected Uses of Funds - Water System

Water Financial Model

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	OPERATING EXPENSES										
1	Administration	$ 503,256	$ 525,659	$ 549,127	$ 613,491	$ 641,237	$ 670,311	$ 738,367	$ 772,177	$ 807,615	$ 879,932
2	Treatment	217,300	225,696	234,462	243,617	253,178	263,164	273,596	284,495	295,884	307,785
3	Collection	-	-	-	-	-	-	-	-	-	-
4	Transfers	-	12,961	12,961	12,961	12,961	12,961	12,961	12,961	12,961	12,961
5	Capital	-	-	-	-	-	-	-	-	-	-
6	**Total OPERATING EXPENSES**	**$ 720,556**	**$ 764,316**	**$ 796,550**	**$ 870,069**	**$ 907,375**	**$ 946,436**	**$ 1,024,924**	**$ 1,069,633**	**$ 1,116,460**	**$ 1,200,678**

	OPERATING EXPENSES										
	Personnel										
7	Salaries & Wages	$ 283,333	$ 297,500	$ 312,375	$ 327,993	$ 344,393	$ 361,613	$ 379,693	$ 398,678	$ 418,612	$ 439,542
8	Additional Staff	-	-	-	30,600	32,130	33,737	64,337	67,553	70,931	101,531
9	Benefits for Additional Staff	-	-	-	9,180	9,639	10,121	19,301	20,266	21,279	30,459
10	Overtime Wages	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513	16,289
11	Payroll Taxes	22,478	23,602	24,782	26,021	27,322	28,688	30,123	31,629	33,210	34,871
12	Retirement Benefits	34,672	36,406	38,226	40,137	42,144	44,251	46,464	48,787	51,226	53,788
13	Employee Insurance	60,273	63,287	66,451	69,774	73,262	76,925	80,772	84,810	89,051	93,503
	Contracts & Services										
14	Professional Services	35,000	35,700	36,414	37,142	37,885	38,643	39,416	40,204	41,008	41,828
15	Chemical Analysis	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
16	Education and Training	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687	4,780
17	Bank Chanrges	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
18	Utilities	135,000	141,750	148,838	156,279	164,093	172,298	180,913	189,959	199,456	209,429
19	Telephone	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390
20	Repairs & Maintenance	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902
21	Rentals	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
22	Uniforms	1,800	1,836	1,873	1,910	1,948	1,987	2,027	2,068	2,109	2,151
23	Insurance	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
24	Public Notices & Advertising	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
25	Dues & Licenses	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
26	Bad Debt Write Off	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
	Supplies										
26	Printing & Postage	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
27	Computer Supplies	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
28	Operating Supplies	40,000	40,800	41,616	42,448	43,297	44,163	45,046	45,947	46,866	47,804
29	Vehicle Fuel & Oil	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
30	Equipment Repairs & Maint	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
31	Vehicle Repairs & Maint	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
	Loan Repayment										
32	Water Loan Repayments to Solid Waste Fund	-	12,961	12,961	12,961	12,961	12,961	12,961	12,961	12,961	12,961
33	**TOTAL OPERATING EXPENSES**	**$ 720,556**	**$ 764,316**	**$ 796,550**	**$ 870,069**	**$ 907,375**	**$ 946,436**	**$ 1,024,924**	**$ 1,069,633**	**$ 1,116,460**	**$ 1,200,678**

City of Benson
Capital Improvement Plan
Fiscal Years 2018 - 2028

Line No.	Proj No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
		Water - Identified Needs										
1	07-9	Truck Purchase	$20,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	WF	291 Pumpo Upgrade	-	65,000	-	-	-	-	-	-	-	-
3	0	Truck Replacements (debt)	-	25,000	25,000	-	-	-	-	-	-	-
4	0	Truck Replacements	-	-	-	25,000	25,000	25,000	25,000	30,000	30,000	30,000
5	0	Heavy Equipment Replacements (debt)	-	30,000	35,000	-	-	-	-	-	-	-
6	0	Heavy Equipment Replacements	-	-	-	35,000	35,000	35,000	35,000	40,000	40,000	40,000
7	CPF	Water Planning Model (debt)	-	-	50,000	-	-	-	-	-	-	-
8	0	Water Planning Model	-	-	-	-	-	-	-	50,000	-	-
9	0	Water Master Plan	-	-	-	60,000	-	-	-	-	60,000	-
10	0	North 4th Street Water Line	-	-	-	-	65,000	-	-	-	-	-
11	CPF	302 Well Replacement	-	-	-	-	-	-	300,000	-	-	-
12	CPF	302 Storage Tank	-	-	-	-	-	-	-	300,000	-	-
13	CPF	Whetstone Water Interconnect	-	-	-	40,000	150,000	-	-	-	-	-
14	CPF	Cochise Storage Tank	-	-	-	-	-	-	-	-	500,000	400,000
15	0	City Yard Improvements (debt)	-	25,000	25,000	-	-	-	-	-	-	-
16	0	City Yard Improvements	-	-	-	25,000	-	-	-	-	-	-
17	0	Rate Study	-	-	-	-	-	-	20,000	-	-	-
18	0	West Benson Well Abandonment	-	75,000	-	-	-	-	-	-	-	-
19	0	0	-	-	-	-	-	-	-	-	-	-
20	0	0	-	-	-	-	-	-	-	-	-	-
21	0	0	-	-	-	-	-	-	-	-	-	-
22	0	0	-	-	-	-	-	-	-	-	-	-
23	0	0	-	-	-	-	-	-	-	-	-	-
24	0	0	-	-	-	-	-	-	-	-	-	-
25	0	0	-	-	-	-	-	-	-	-	-	-
26		**Total Capital Project Costs**	**$ 20,000**	**$ 220,000**	**$ 135,000**	**$ 185,000**	**$ 275,000**	**$ 60,000**	**$ 380,000**	**$ 420,000**	**$ 630,000**	**$ 470,000**
27		**Total Escalated Capital Project Costs**	**$ 20,000**	**$ 225,698**	**$ 142,084**	**$ 199,750**	**$ 304,616**	**$ 68,183**	**$ 443,010**	**$ 502,325**	**$ 773,002**	**$ 591,620**
28		**Total Funded Through Prioritization Process**	**$ 20,000**	**$ 225,698**	**$ 142,084**	**$ 199,750**	**$ 304,616**	**$ 68,183**	**$ 443,010**	**$ 502,325**	**$ 773,002**	**$ 591,620**

New Debt Service

Operations Bond Debt Service

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Annual New Debt Required	**$ -**	**$ 367,782**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fiscal Year	Term (Yrs)	Rate	Issuance Costs	Capital Project Proceeds Required	Issuance Costs	Total Debt Required	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
2019	30	5.5%	2.0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2020	30	5.5%	2.0%	367,782	7,356	375,137	-	25,811	25,811	25,811	25,811	25,811	25,811	25,811	25,811	25,811
2021	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
						Cumulative Annual New Operating Bond Debt Service	**$ -**	**$ 25,811**	**$ 25,811**	**$ 25,811**	**$ 25,811**	**$ 25,811**	**$ 25,811**	**$ 25,811**	**$ 25,811**	**$ 25,811**

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Households	2,463	2,463	2,463	2,463	2,713	3,213	4,213	5,713	7,713	9,713	11,713
New Homes per year		0	0	0	250	500	1,000	1,500	2,000	2,000	2,000
System Growth		0.00%	0.00%	0.00%	10.15%	18.43%	31.12%	35.60%	35.01%	25.93%	20.59%
Rate Revenue 1		**0.00%**	**0.00%**	**0.00%**	**10.15%**	**18.43%**	**31.12%**	**35.60%**	**35.01%**	**25.93%**	**20.59%**

City of Benson
Projected Operating Results - Sewer System
Fiscal Years 2019 - 2028

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Sources of Funds										
1	**Beginning-of-Year Cash**	($22,606)	$29,791	$130,064	$195,629	$314,803	$622,467	$1,272,741	$2,594,809	$4,919,064	$8,342,494
	Operating Revenues										
2	Operating Revenue	$ 783,721	$ 862,093	$ 948,302	$ 1,149,013	$ 1,401,597	$ 1,892,958	$ 2,643,937	$ 3,676,608	$ 4,768,861	$ 5,923,339
3	Other Revenues	21,225	21,225	21,225	22,770	25,861	32,043	41,315	53,678	66,041	78,404
4	**Total Operating Revenues**	**$ 804,946**	**$ 883,318**	**$ 969,527**	**$ 1,171,783**	**$ 1,427,458**	**$ 1,925,001**	**$ 2,685,251**	**$ 3,730,286**	**$ 4,834,902**	**$ 6,001,743**
	Non-Operating Revenue										
5	Interest Income	-	200	406	636	1,167	2,360	4,816	9,357	16,509	26,422
6	**Total Non-Operating Revenue**	**$ -**	**$ 200**	**$ 406**	**$ 636**	**$ 1,167**	**$ 2,360**	**$ 4,816**	**$ 9,357**	**$ 16,509**	**$ 26,422**
7	**Total Revenues**	**$ 804,946**	**$ 883,518**	**$ 969,934**	**$ 1,172,419**	**$ 1,428,625**	**$ 1,927,361**	**$ 2,690,068**	**$ 3,739,643**	**$ 4,851,410**	**$ 6,028,165**
	Operating Expenses										
8	Administration	$ 479,549	$ 499,499	$ 520,366	$ 542,194	$ 565,030	$ 708,262	$ 739,228	$ 771,654	$ 805,610	$ 841,172
9	Treatment	248,000	255,210	262,677	270,411	278,424	286,727	295,333	304,255	313,506	323,101
10	Collection	-	-	-	-	-	-	-	-	-	-
11	Transfers	-	8,018	8,018	8,018	8,018	8,018	8,018	8,018	8,018	8,018
12	Capital	-	-	-	-	-	-	-	-	-	-
13	**Total Operating Expenses**	**$ 727,549**	**$ 762,727**	**$ 791,061**	**$ 820,623**	**$ 851,471**	**$ 1,003,007**	**$ 1,042,579**	**$ 1,083,927**	**$ 1,127,135**	**$ 1,172,291**
14	**Net Result of Operations**	**$ 77,397**	**$ 120,791**	**$ 178,873**	**$ 351,796**	**$ 577,153**	**$ 924,354**	**$ 1,647,488**	**$ 2,655,716**	**$ 3,724,276**	**$ 4,855,874**
	Non-Operating Expenses										
15	Capital Improvements	$ 25,000	$ 20,518	$ 21,049	$ 140,365	$ 177,231	$ 181,821	$ 233,163	$ 239,202	$ 208,588	$ 213,990
16	Existing Debt Service	0	0	0	0	0	0	0	0	0	0
17	Other Miscellaneous	-	-	-	-	-	-	-	-	-	-
18	**Total Non-Operating Expenses**	**$ 25,000**	**$ 20,518**	**$ 21,049**	**$ 140,365**	**$ 177,231**	**$ 181,821**	**$ 233,163**	**$ 239,202**	**$ 208,588**	**$ 213,990**
19	**Net Available After Operations**	**$ 52,397**	**$ 100,273**	**$ 157,823**	**$ 211,431**	**$ 399,922**	**$ 742,533**	**$ 1,414,325**	**$ 2,416,513**	**$ 3,515,688**	**$ 4,641,884**
	Other Uses										
	New Debt Service	$ -	$ -	$ 92,258	$ 92,258	$ 92,258	$ 92,258	$ 92,258	$ 92,258	$ 92,258	$ 92,258
20	**Total Other Uses**	**$ -**	**$ -**	**$ 92,258**	**$ 92,258**	**$ 92,258**	**$ 92,258**	**$ 92,258**	**$ 92,258**	**$ 92,258**	**$ 92,258**
21	**Net Available After Other Uses**	**$ 52,397**	**$ 100,273**	**$ 65,565**	**$ 119,173**	**$ 307,664**	**$ 650,275**	**$ 1,322,067**	**$ 2,324,255**	**$ 3,423,430**	**$ 4,549,626**
22	**End-of-Year Cash**	**$29,791**	**$ 130,064**	$ 195,629	$ 314,803	$ 622,467	$ 1,272,741	$ 2,594,809	$ 4,919,064	$ 8,342,494	$ 12,892,120
23	Target Cash - Operations	179,396	188,070	195,056	202,345	209,952	247,317	257,074	267,270	277,924	289,058
24	Target Cash - Repair & Replacement	-	-	-	-	-	-	-	-	-	-
25	**Target Cash**	**$179,396**	**$188,070**	**$195,056**	**$202,345**	**$209,952**	**$247,317**	**$257,074**	**$267,270**	**$277,924**	**$289,058**

Fund Balances

Line No	Description	Beginning Balances Operating Fund
	Current Assets:	
1	Cash - Combined Fund	$ -
2	Accounts Receivable	34,359
3	**Total Current Assets**	**$ 34,359**
	Current Liabilities (payable from current assets):	
4	Accounts Payable	$ 32,996
5	Accrued Expenses	4,263
6	Compensated Absences	19,706
7	**Total Current Liabilities**	**$ 56,965**
	Adjustments:	
	Less:	
	Adjustment for Unrestricted Net Position	
8		-
9	**Net Adjustments**	**$ -**
10	**Net Beginning Balances (Current Assets less Current Liabilities - including Adjustments)**	**$ (22,606)**

City of Benson
Revenues - Sewer System
Sewer Financial Model

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Operating Revenues										
	Sewer										
1	Operating Revenue	$ 783,721	$ 862,093	$ 948,302	$ 1,149,013	$ 1,401,597	$ 1,892,958	$ 2,643,937	$ 3,676,608	$ 4,768,861	$ 5,923,339
2	Other Revenues	21,225	21,225	21,225	22,770	25,861	32,043	41,315	53,678	66,041	78,404
3	**Total Operating Revenues**	**$ 804,946**	**$ 883,318**	**$ 969,527**	**$ 1,171,783**	**$ 1,427,458**	**$ 1,925,001**	**$ 2,685,251**	**$ 3,730,286**	**$ 4,834,902**	**$ 6,001,743**
	Non-Operating Revenue										
4	Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Interest Income	-	200	406	636	1,167	2,360	4,816	9,357	16,509	26,422
6	**Total Non-Operating Revenue**	**$ -**	**$ 200**	**$ 406**	**$ 636**	**$ 1,167**	**$ 2,360**	**$ 4,816**	**$ 9,357**	**$ 16,509**	**$ 26,422**
7	**Total Revenues**	**$ 804,946**	**$ 883,518**	**$ 969,934**	**$ 1,172,419**	**$ 1,428,625**	**$ 1,927,361**	**$ 2,690,068**	**$ 3,739,643**	**$ 4,851,410**	**$ 6,028,165**
	OPERATING REVENUES										
	Charges for Services										
8	Rate Revenue	$ 783,721	$ 783,721	$ 862,093	$ 948,302	$ 1,149,013	$ 1,401,597	$ 1,892,958	$ 2,643,937	$ 3,676,608	$ 4,768,861
9	*Growth*	0.00%	0.00%	0.00%	10.15%	18.43%	31.12%	35.60%	35.01%	25.93%	20.59%
	Revenues Adjusted for Growth	$ 783,721	$ 783,721	$ 862,093	$ 1,044,557	$ 1,360,774	$ 1,837,824	$ 2,566,929	$ 3,569,523	$ 4,629,962	$ 5,750,815
10	*Revenue Increase*	0.0%	*10.00%*	*10.00%*	*10.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*
11	Percent of Year w/Rate Increase	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
12	Revenues under old rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Revenues under new rates	783,721	862,093	948,302	1,149,013	1,401,597	1,892,958	2,643,937	3,676,608	4,768,861	5,923,339
14	Total Charges for Services - After Revenue Increase	$ 783,721	$ 862,093	$ 948,302	$ 1,149,013	$ 1,401,597	$ 1,892,958	$ 2,643,937	$ 3,676,608	$ 4,768,861	$ 5,923,339
	Other Sewer Revenue										
15	New Hook Ups	15,225	15,225	15,225	16,770	19,861	26,043	35,315	47,678	60,041	72,404
16	Misc Revenue	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
	Interest Income										
17	Interest Income	-	200	406	636	1,167	2,360	4,816	9,357	16,509	26,422
18	**Total Operating Revenues**	**$ 804,946**	**$ 883,518**	**$ 969,934**	**$ 1,172,419**	**$ 1,428,625**	**$ 1,927,361**	**$ 2,690,068**	**$ 3,739,643**	**$ 4,851,410**	**$ 6,028,165**

City of Benson

Estimated & Projected Uses of Funds - Water System

Water Financial Model

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	OPERATING EXPENSES										
1	Administration	$ 503,256	$ 525,659	$ 549,127	$ 613,491	$ 641,237	$ 670,311	$ 738,367	$ 772,177	$ 807,615	$ 879,932
2	Treatment	217,300	225,696	234,462	243,617	253,178	263,164	273,596	284,495	295,884	307,785
3	Collection	-	-	-	-	-	-	-	-	-	-
4	Transfers	-	12,961	12,961	12,961	12,961	12,961	12,961	12,961	12,961	12,961
5	Capital	-	-	-	-	-	-	-	-	-	-
6	**Total OPERATING EXPENSES**	**$ 720,556**	**$ 764,316**	**$ 796,550**	**$ 870,069**	**$ 907,375**	**$ 946,436**	**$ 1,024,924**	**$ 1,069,633**	**$ 1,116,460**	**$ 1,200,678**

	OPERATING EXPENSES										
	Personnel										
7	Salaries & Wages	$ 283,333	$ 297,500	$ 312,375	$ 327,993	$ 344,393	$ 361,613	$ 379,693	$ 398,678	$ 418,612	$ 439,542
8	Additional Staff	-	-	-	30,600	32,130	33,737	64,337	67,553	70,931	101,531
9	Benefits for Additional Staff	-	-	-	9,180	9,639	10,121	19,301	20,266	21,279	30,459
10	Overtime Wages	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513	16,289
11	Payroll Taxes	22,478	23,602	24,782	26,021	27,322	28,688	30,123	31,629	33,210	34,871
12	Retirement Benefits	34,672	36,406	38,226	40,137	42,144	44,251	46,464	48,787	51,226	53,788
13	Employee Insurance	60,273	63,287	66,451	69,774	73,262	76,925	80,772	84,810	89,051	93,503
	Contracts & Services										
14	Professional Services	35,000	35,700	36,414	37,142	37,885	38,643	39,416	40,204	41,008	41,828
15	Chemical Analysis	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
16	Education and Training	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687	4,780
17	Bank Chanrges	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
18	Utilities	135,000	141,750	148,838	156,279	164,093	172,298	180,913	189,959	199,456	209,429
19	Telephone	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390
20	Repairs & Maintenance	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902
21	Rentals	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
22	Uniforms	1,800	1,836	1,873	1,910	1,948	1,987	2,027	2,068	2,109	2,151
23	Insurance	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
24	Public Notices & Advertising	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
25	Dues & Licenses	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
26	Bad Debt Write Off	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
	Supplies										
26	Printing & Postage	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
27	Computer Supplies	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
28	Operating Supplies	40,000	40,800	41,616	42,448	43,297	44,163	45,046	45,947	46,866	47,804
29	Vehicle Fuel & Oil	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
30	Equipment Repairs & Maint	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
31	Vehicle Repairs & Maint	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
	Loan Repayment										
32	Water Loan Repayments to Solid Waste Fund	-	12,961	12,961	12,961	12,961	12,961	12,961	12,961	12,961	12,961
33	**TOTAL OPERATING EXPENSES**	**$ 720,556**	**$ 764,316**	**$ 796,550**	**$ 870,069**	**$ 907,375**	**$ 946,436**	**$ 1,024,924**	**$ 1,069,633**	**$ 1,116,460**	**$ 1,200,678**

City of Benson
Capital Improvement Plan
Fiscal Years 2018 - 2028

Line No.	Proj No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
		Water - Identified Needs										
1	07-9	Truck Purchase	$20,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	WF	291 Pumpo Upgrade	-	65,000	-	-	-	-	-	-	-	-
3	0	Truck Replacements	-	25,000	25,000	-	-	-	-	-	-	-
4	0	Truck Replacements	-	-	-	25,000	25,000	25,000	25,000	30,000	30,000	30,000
5	0	Heavy Equipment Replacements	-	30,000	35,000	-	-	-	-	-	-	-
6	0	Heavy Equipment Replacements	-	-	-	35,000	35,000	35,000	35,000	40,000	40,000	40,000
7	CPF	Water Planning Model	-	-	50,000	-	-	-	-	-	-	-
8	0	Water Planning Model	-	-	-	-	-	-	-	50,000	-	-
9	0	Water Master Plan	-	-	-	60,000	-	-	-	-	60,000	-
10	0	North 4th Street Water Line	-	-	-	-	65,000	-	-	-	-	-
11	CPF	302 Well Replacement	-	-	-	-	-	-	300,000	-	-	-
12	CPF	302 Storage Tank	-	-	-	-	-	-	-	300,000	-	-
13	CPF	Whetstone Water Interconnect	-	-	-	40,000	150,000	-	-	-	-	-
14	CPF	Cochise Storage Tank	-	-	-	-	-	-	-	-	500,000	400,000
15	0	City Yard Improvements (debt)	-	25,000	25,000	-	-	-	-	-	-	-
16	0	City Yard Improvements	-	-	-	25,000	-	-	-	-	-	-
17	0	Rate Study	-	-	-	-	-	-	20,000	-	-	-
18	0	West Benson Well Abandonment	-	75,000	-	-	-	-	-	-	-	-
19	0	0	-	-	-	-	-	-	-	-	-	-
20	0	0	-	-	-	-	-	-	-	-	-	-
21	0	0	-	-	-	-	-	-	-	-	-	-
22	0	0	-	-	-	-	-	-	-	-	-	-
23	0	0	-	-	-	-	-	-	-	-	-	-
24	0	0	-	-	-	-	-	-	-	-	-	-
25	0	0	-	-	-	-	-	-	-	-	-	-
26		**Total Capital Project Costs**	**$ 20,000**	**$ 220,000**	**$ 135,000**	**$ 185,000**	**$ 275,000**	**$ 60,000**	**$ 380,000**	**$ 420,000**	**$ 630,000**	**$ 470,000**
27		**Total Escalated Capital Project Costs**	**$ 20,000**	**$ 225,698**	**$ 142,084**	**$ 199,750**	**$ 304,616**	**$ 68,183**	**$ 443,010**	**$ 502,325**	**$ 773,002**	**$ 591,620**
28		**Total Funded Through Prioritization Process**	**$ 20,000**	**$ 225,698**	**$ 142,084**	**$ 199,750**	**$ 304,616**	**$ 68,183**	**$ 443,010**	**$ 502,325**	**$ 773,002**	**$ 591,620**

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Households	2,463	2,463	2,463	2,463	2,713	3,213	4,213	5,713	7,713	9,713	11,713
New Homes per year		0	0	0	250	500	1,000	1,500	2,000	2,000	2,000
System Growth		0.00%	0.00%	0.00%	10.15%	18.43%	31.12%	35.60%	35.01%	25.93%	20.59%
Rate Revenue 1		**0.00%**	**0.00%**	**0.00%**	**10.15%**	**18.43%**	**31.12%**	**35.60%**	**35.01%**	**25.93%**	**20.59%**

City of Benson
Projected Operating Results - Water System
Fiscal Years 2019 - 2028

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Sources of Funds										
1	**Beginning-of-Year Cash**	($3,483)	$67,655	$19,640	$112,942	$273,697	$560,228	$1,566,128	$2,916,759	$5,260,815	$8,449,214
	Operating Revenues										
2	Operating Revenue	$ 781,567	$ 898,802	$ 988,682	$ 1,197,939	$ 1,461,278	$ 1,973,563	$ 2,756,518	$ 3,833,163	$ 4,971,924	$ 6,175,562
3	Other Revenues	30,127	30,127	30,127	32,153	36,204	44,307	56,461	72,666	88,872	105,077
4	**Total Operating Revenues**	**$ 811,694**	**$ 928,929**	**$ 1,018,809**	**$ 1,230,092**	**$ 1,497,482**	**$ 2,017,869**	**$ 2,812,979**	**$ 3,905,829**	**$ 5,060,796**	**$ 6,280,639**
	Non-Operating Revenue										
5	Interest Income	-	109	165	482	1,039	2,650	5,586	10,184	17,066	26,640
6	**Total Non-Operating Revenue**	**$ -**	**$ 109**	**$ 165**	**$ 482**	**$ 1,039**	**$ 2,650**	**$ 5,586**	**$ 10,184**	**$ 17,066**	**$ 26,640**
7	**Total Revenues**	**$ 811,694**	**$ 929,038**	**$ 1,018,975**	**$ 1,230,574**	**$ 1,498,522**	**$ 2,020,520**	**$ 2,818,565**	**$ 3,916,013**	**$ 5,077,862**	**$ 6,307,280**
	Operating Expenses										
8	Administration	$ 503,256	$ 525,659	$ 549,127	$ 613,491	$ 641,237	$ 670,311	$ 738,367	$ 772,177	$ 807,615	$ 879,932
9	Treatment	217,300	225,696	234,462	243,617	253,178	263,164	273,596	284,495	295,884	307,785
10	Collection	-	-	-	-	-	-	-	-	-	-
11	Transfers	-	-	-	12,961	12,961	12,961	12,961	12,961	12,961	12,961
12	Capital	-	-	-	-	-	-	-	-	-	-
13	**Total Operating Expenses**	**$ 720,556**	**$ 751,355**	**$ 783,589**	**$ 870,069**	**$ 907,375**	**$ 946,436**	**$ 1,024,924**	**$ 1,069,633**	**$ 1,116,460**	**$ 1,200,678**
14	**Net Result of Operations**	**$ 91,138**	**$ 177,683**	**$ 235,386**	**$ 360,505**	**$ 591,146**	**$ 1,074,084**	**$ 1,793,641**	**$ 2,846,380**	**$ 3,961,402**	**$ 5,106,602**
	Non-Operating Expenses										
15	Capital Improvements	$ 20,000	$ 225,698	$ 142,084	$ 199,750	$ 304,616	$ 68,183	$ 443,010	$ 502,325	$ 773,002	$ 591,620
16	Existing Debt Service	0	0	0	0	0	0	0	0	0	0
17	Other Miscellaneous	-	-	-	-	-	-	-	-	-	-
18	**Total Non-Operating Expenses**	**$ 20,000**	**$ 225,698**	**$ 142,084**	**$ 199,750**	**$ 304,616**	**$ 68,183**	**$ 443,010**	**$ 502,325**	**$ 773,002**	**$ 591,620**
19	**Net Available After Operations**	**$ 71,138**	**$ (48,015)**	**$ 93,302**	**$ 160,755**	**$ 286,530**	**$ 1,005,901**	**$ 1,350,631**	**$ 2,344,055**	**$ 3,188,399**	**$ 4,514,981**
	Other Uses										
	New Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	**Total Other Uses**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
21	**Net Available After Other Uses**	**$ 71,138**	**$ (48,015)**	**$ 93,302**	**$ 160,755**	**$ 286,530**	**$ 1,005,901**	**$ 1,350,631**	**$ 2,344,055**	**$ 3,188,399**	**$ 4,514,981**
22	**End-of-Year Cash**	**$67,655**	**$ 19,640**	**$ 112,942**	$ 273,697	$ 560,228	$ 1,566,128	$ 2,916,759	$ 5,260,815	$ 8,449,214	$ 12,964,195
23	Target Cash - Operations	177,671	185,266	193,214	214,538	223,736	233,368	252,721	263,745	275,292	296,058
24	Target Cash - Repair & Replacement	-	-	-	-	-	-	-	-	-	-
25	**Target Cash**	$177,671	**$185,266**	**$193,214**	**$214,538**	**$223,736**	**$233,368**	**$252,721**	**$263,745**	**$275,292**	**$296,058**

Fund Balances

Line No	Description	Beginning Balances Operating Fund
	Current Assets:	
1	Cash - Combined Fund	$ 16,126
2	Accounts Receivable	44,766
3		-
4	**Total Current Assets**	**$ 60,892**
	Current Liabilities (payable from current assets):	
5	Accounts Payable	$ 21,740
6	Accrued Expenses	5,295
7	Refundable Deposits	16,126
8	Compensated Absences	21,214
9	**Total Current Liabilities**	**$ 64,375**
	Adjustments:	
	Less:	
	Adjustment for Unrestricted Net Position	
10		-
11	**Net Adjustments**	**$ -**
12	**Net Beginning Balances (Current Assets less Current Liabilities - including Adjustments)**	**$ (3,483)**

City of Benson
Revenues - Water System
Water Financial Model

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Operating Revenues										
	Water										
1	Operating Revenue	$ 781,567	$ 898,802	$ 988,682	$ 1,197,939	$ 1,461,278	$ 1,973,563	$ 2,756,518	$ 3,833,163	$ 4,971,924	$ 6,175,562
2	Other Revenues	30,127	30,127	30,127	32,153	36,204	44,307	56,461	72,666	88,872	105,077
3	**Total Operating Revenues**	**$ 811,694**	**$ 928,929**	**$ 1,018,809**	**$ 1,230,092**	**$ 1,497,482**	**$ 2,017,869**	**$ 2,812,979**	**$ 3,905,829**	**$ 5,060,796**	**$ 6,280,639**
	Non-Operating Revenue										
4	Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Interest Income	-	109	165	482	1,039	2,650	5,586	10,184	17,066	26,640
6	**Total Non-Operating Revenue**	**$ -**	**$ 109**	**$ 165**	**$ 482**	**$ 1,039**	**$ 2,650**	**$ 5,586**	**$ 10,184**	**$ 17,066**	**$ 26,640**
7	**Total Revenues**	**$ 811,694**	**$ 929,038**	**$ 1,018,975**	**$ 1,230,574**	**$ 1,498,522**	**$ 2,020,520**	**$ 2,818,565**	**$ 3,916,013**	**$ 5,077,862**	**$ 6,307,280**
	OPERATING REVENUES										
	Charges for Services										
8	Rate Revenue	$ 781,567	$ 781,567	$ 898,802	$ 988,682	$ 1,197,939	$ 1,461,278	$ 1,973,563	$ 2,756,518	$ 3,833,163	$ 4,971,924
9	*Growth*	0.00%	0.00%	0.00%	10.15%	18.43%	31.12%	35.60%	35.01%	25.93%	20.59%
	Revenues Adjusted for Growth	$ 781,567	$ 781,567	$ 898,802	$ 1,089,036	$ 1,418,717	$ 1,916,080	$ 2,676,232	$ 3,721,517	$ 4,827,111	$ 5,995,692
10	*Revenue Increase*	0.0%	*15.00%*	*10.00%*	*10.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*
11	Percent of Year w/Rate Increase	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
12	Revenues under old rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Revenues under new rates	781,567	898,802	988,682	1,197,939	1,461,278	1,973,563	2,756,518	3,833,163	4,971,924	6,175,562
14	Total Charges for Services - After Revenue Increase	$ 781,567	$ 898,802	$ 988,682	$ 1,197,939	$ 1,461,278	$ 1,973,563	$ 2,756,518	$ 3,833,163	$ 4,971,924	$ 6,175,562
	Other Sewer Revenue										
15	New Hook Ups	9,500	9,500	9,500	10,464	12,393	16,250	22,036	29,750	37,464	45,178
16	Water Tank Rental	10,170	10,170	10,170	10,170	10,170	10,170	10,170	10,170	10,170	10,170
17	Water Accomodation Fees	10,457	10,457	10,457	11,518	13,641	17,887	24,255	32,747	41,238	49,729
	Interest Income										
18	Interest Income	-	109	165	482	1,039	2,650	5,586	10,184	17,066	26,640
19	**Total Operating Revenues**	**$ 811,694**	**$ 929,038**	**$ 1,018,975**	**$ 1,230,574**	**$ 1,498,522**	**$ 2,020,520**	**$ 2,818,565**	**$ 3,916,013**	**$ 5,077,862**	**$ 6,307,280**

City of Benson

Estimated & Projected Uses of Funds - Water System

Water Financial Model

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	OPERATING EXPENSES										
1	Administration	$ 503,256	$ 525,659	$ 549,127	$ 613,491	$ 641,237	$ 670,311	$ 738,367	$ 772,177	$ 807,615	$ 879,932
2	Treatment	217,300	225,696	234,462	243,617	253,178	263,164	273,596	284,495	295,884	307,785
3	Collection	-	-	-	-	-	-	-	-	-	-
4	Transfers	-	-	-	12,961	12,961	12,961	12,961	12,961	12,961	12,961
5	Capital	-	-	-	-	-	-	-	-	-	-
6	**Total OPERATING EXPENSES**	**$ 720,556**	**$ 751,355**	**$ 783,589**	**$ 870,069**	**$ 907,375**	**$ 946,436**	**$ 1,024,924**	**$ 1,069,633**	**$ 1,116,460**	**$ 1,200,678**

	OPERATING EXPENSES										
	Personnel										
7	Salaries & Wages	$ 283,333	$ 297,500	$ 312,375	$ 327,993	$ 344,393	$ 361,613	$ 379,693	$ 398,678	$ 418,612	$ 439,542
8	Additional Staff	-	-	-	30,600	32,130	33,737	64,337	67,553	70,931	101,531
9	Benefits for Additional Staff	-	-	-	9,180	9,639	10,121	19,301	20,266	21,279	30,459
10	Overtime Wages	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513	16,289
11	Payroll Taxes	22,478	23,602	24,782	26,021	27,322	28,688	30,123	31,629	33,210	34,871
12	Retirement Benefits	34,672	36,406	38,226	40,137	42,144	44,251	46,464	48,787	51,226	53,788
13	Employee Insurance	60,273	63,287	66,451	69,774	73,262	76,925	80,772	84,810	89,051	93,503
	Contracts & Services										
14	Professional Services	35,000	35,700	36,414	37,142	37,885	38,643	39,416	40,204	41,008	41,828
15	Chemical Analysis	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
16	Education and Training	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687	4,780
17	Bank Chanrges	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
18	Utilities	135,000	141,750	148,838	156,279	164,093	172,298	180,913	189,959	199,456	209,429
19	Telephone	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390
20	Repairs & Maintenance	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902
21	Rentals	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
22	Uniforms	1,800	1,836	1,873	1,910	1,948	1,987	2,027	2,068	2,109	2,151
23	Insurance	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
24	Public Notices & Advertising	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
25	Dues & Licenses	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
26	Bad Debt Write Off	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
	Supplies										
26	Printing & Postage	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
27	Computer Supplies	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
28	Operating Supplies	40,000	40,800	41,616	42,448	43,297	44,163	45,046	45,947	46,866	47,804
29	Vehicle Fuel & Oil	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
30	Equipment Repairs & Maint	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
31	Vehicle Repairs & Maint	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
	Loan Repayment										
32	Water Loan Repayments to Solid Waste Fund	-	-	-	12,961	12,961	12,961	12,961	12,961	12,961	12,961
33	**TOTAL OPERATING EXPENSES**	**$ 720,556**	**$ 751,355**	**$ 783,589**	**$ 870,069**	**$ 907,375**	**$ 946,436**	**$ 1,024,924**	**$ 1,069,633**	**$ 1,116,460**	**$ 1,200,678**

City of Benson
Capital Improvement Plan
Fiscal Years 2018 - 2028

Line No.	Proj No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
		Sewer - Identified Needs										
1	07-4	Truck Purchase	$25,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	0	Truck Replacements (debt)	-	25,000	25,000	-	-	-	-	-	-	-
3	0	Truck Replacements	-	-	-	25,000	25,000	25,000	25,000	30,000	30,000	30,000
4	0	Heavy Equipment Replacements (debt)	-	30,000	35,000	-	-	-	-	-	-	-
5	0	Heavy Equipment Replacements	-	-	-	35,000	35,000	35,000	35,000	40,000	40,000	40,000
6	CPF	Wastewater Planning Model (debt)	-	-	80,000	-	-	-	-	-	-	-
7	CPF	Wastewater Planning Model	-	-	-	-	-	-	40,000	-	-	-
8	CPF	Wastewater Master Plan	-	-	-	50,000	-	-	-	30,000	-	-
9	0	WW UV System Replacement	-	260,000	-	-	-	-	-	-	-	-
10	0	High Pressure Jet Router	-	85,000	-	-	-	-	-	-	-	-
11	CPF	Whetstone SCADA Connection	-	-	30,000	50,000	-	-	-	-	-	-
12	CPF/WW	Whetstone Force Main Pump System	-	-	30,000	300,000	-	-	-	-	-	-
13	0	Wastewater Collections Improvements (debt)	-	100,000	100,000	100,000	-	-	-	-	-	-
14	0	Wastewater Collections Improvements	-	-	-	-	100,000	100,000	100,000	100,000	100,000	100,000
15	0	City Yard Improvements	-	20,000	20,000	20,000	-	-	-	-	-	-
16	0	0	-	-	-	-	-	-	-	-	-	-
17		**Total Capital Project Costs**	**$ 25,000**	**$ 520,000**	**$ 320,000**	**$ 580,000**	**$ 160,000**	**$ 160,000**	**$ 200,000**	**$ 200,000**	**$ 170,000**	**$ 170,000**
18		**Total Escalated Capital Project Costs**	**$ 25,000**	**$ 533,468**	**$ 336,791**	**$ 626,243**	**$ 177,231**	**$ 181,821**	**$ 233,163**	**$ 239,202**	**$ 208,588**	**$ 213,990**
19		**Total Funded Through Prioritization Process**	**$ 25,000**	**$ 533,468**	**$ 336,791**	**$ 626,243**	**$ 177,231**	**$ 181,821**	**$ 233,163**	**$ 239,202**	**$ 208,588**	**$ 213,990**

New Debt Service

Operations Bond Debt Service

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Annual New Debt Required	**$ -**	**$ 1,314,570**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fiscal Year	Term (Yrs)	Rate	Issuance Costs	Capital Project Proceeds Required	Issuance Costs	Total Debt Required	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
2019	30	5.5%	2.0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2020	30	5.5%	2.0%	1,314,570	26,291	1,340,861	-	92,258	92,258	92,258	92,258	92,258	92,258	92,258	92,258	92,258
2021	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	30	5.5%	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
						Cumulative Annual New Operating Bond Debt Service	**$ -**	**$ 92,258**	**$ 92,258**	**$ 92,258**	**$ 92,258**	**$ 92,258**	**$ 92,258**	**$ 92,258**	**$ 92,258**	**$ 92,258**

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Households	2,463	2,463	2,463	2,463	2,713	3,213	4,213	5,713	7,713	9,713	11,713
New Homes per year		0	0	0	250	500	1,000	1,500	2,000	2,000	2,000
System Growth		0.00%	0.00%	0.00%	10.15%	18.43%	31.12%	35.60%	35.01%	25.93%	20.59%
Rate Revenue 1		**0.00%**	**0.00%**	**0.00%**	**10.15%**	**18.43%**	**31.12%**	**35.60%**	**35.01%**	**25.93%**	**20.59%**

City of Benson
Projected Operating Results - Sewer System
Fiscal Years 2019 - 2028

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Sources of Funds										
			105	274	88	789	1,198				
1	**Beginning-of-Year Cash**	($22,606)	$29,791	$134,556	$408,137	$495,891	$1,284,413	$2,482,312	$4,437,762	$7,478,096	$11,640,848
	Operating Revenues										
2	Operating Revenue	$ 783,721	$ 1,371,512	$ 1,371,512	$ 1,510,723	$ 1,789,146	$ 2,345,992	$ 3,181,261	$ 4,294,953	$ 5,408,645	$ 6,522,337
3	Other Revenues	21,225	21,225	21,225	22,770	25,861	32,043	41,315	53,678	66,041	78,404
4	**Total Operating Revenues**	**$ 804,946**	**$ 1,392,737**	**$ 1,392,737**	**$ 1,533,494**	**$ 1,815,007**	**$ 2,378,035**	**$ 3,222,576**	**$ 4,348,631**	**$ 5,474,686**	**$ 6,600,741**
	Non-Operating Revenue										
5	Interest Income	-	205	677	1,126	2,218	4,692	8,617	14,832	23,788	35,480
6	**Total Non-Operating Revenue**	**$ -**	**$ 205**	**$ 677**	**$ 1,126**	**$ 2,218**	**$ 4,692**	**$ 8,617**	**$ 14,832**	**$ 23,788**	**$ 35,480**
7	**Total Revenues**	**$ 804,946**	**$ 1,392,942**	**$ 1,393,414**	**$ 1,534,620**	**$ 1,817,225**	**$ 2,382,727**	**$ 3,231,193**	**$ 4,363,464**	**$ 5,498,474**	**$ 6,636,221**
	Operating Expenses										
8	Administration	$ 479,549	$ 499,499	$ 520,366	$ 542,194	$ 565,030	$ 708,262	$ 739,228	$ 771,654	$ 805,610	$ 841,172
9	Treatment	248,000	255,210	262,677	270,411	278,424	286,727	295,333	304,255	313,506	323,101
10	Collection	-	-	-	-	-	-	-	-	-	-
11	Transfers	-	-	-	8,018	8,018	8,018	8,018	8,018	8,018	8,018
12	Capital	-	-	-	-	-	-	-	-	-	-
13	**Total Operating Expenses**	**$ 727,549**	**$ 754,709**	**$ 783,043**	**$ 820,623**	**$ 851,471**	**$ 1,003,007**	**$ 1,042,579**	**$ 1,083,927**	**$ 1,127,135**	**$ 1,172,291**
14	**Net Result of Operations**	**$ 77,397**	**$ 638,233**	**$ 610,371**	**$ 713,997**	**$ 965,753**	**$ 1,379,720**	**$ 2,188,614**	**$ 3,279,537**	**$ 4,371,340**	**$ 5,463,930**
	Non-Operating Expenses										
15	Capital Improvements	$ 25,000	$ 533,468	$ 336,791	$ 626,243	$ 177,231	$ 181,821	$ 233,163	$ 239,202	$ 208,588	$ 213,990
16	Existing Debt Service	0	0	0	0	0	0	0	0	0	0
17	Other Miscellaneous	-	-	-	-	-	-	-	-	-	-
18	**Total Non-Operating Expenses**	**$ 25,000**	**$ 533,468**	**$ 336,791**	**$ 626,243**	**$ 177,231**	**$ 181,821**	**$ 233,163**	**$ 239,202**	**$ 208,588**	**$ 213,990**
19	**Net Available After Operations**	**$ 52,397**	**$ 104,765**	**$ 273,581**	**$ 87,754**	**$ 788,522**	**$ 1,197,899**	**$ 1,955,450**	**$ 3,040,334**	**$ 4,162,752**	**$ 5,249,940**
	Other Uses										
	New Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	**Total Other Uses**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
21	**Net Available After Other Uses**	**$ 52,397**	**$ 104,765**	**$ 273,581**	**$ 87,754**	**$ 788,522**	**$ 1,197,899**	**$ 1,955,450**	**$ 3,040,334**	**$ 4,162,752**	**$ 5,249,940**
22	**End-of-Year Cash**	**$29,791**	**$ 134,556**	$ 408,137	$ 495,891	$ 1,284,413	$ 2,482,312	$ 4,437,762	$ 7,478,096	$ 11,640,848	$ 16,890,788
23	Target Cash - Operations	179,396	186,093	193,079	202,345	209,952	247,317	257,074	267,270	277,924	289,058
24	Target Cash - Repair & Replacement	-	-	-	-	-	-	-	-	-	-
25	**Target Cash**	**$179,396**	**$186,093**	**$193,079**	**$202,345**	**$209,952**	**$247,317**	**$257,074**	**$267,270**	**$277,924**	**$289,058**

Fund Balances

Line No	Description	Beginning Balances Operating Fund
	Current Assets:	
1	Cash - Combined Fund	$ 16,126
2	Accounts Receivable	44,766
3		-
4	**Total Current Assets**	**$ 60,892**
	Current Liabilities (payable from current assets):	
5	Accounts Payable	$ 21,740
6	Accrued Expenses	5,295
7	Refundable Deposits	16,126
8	Compensated Absences	21,214
9	**Total Current Liabilities**	**$ 64,375**
	Adjustments:	
	Less:	
	Adjustment for Unrestricted Net Position	
10		-
11	**Net Adjustments**	**$ -**
12	**Net Beginning Balances (Current Assets less Current Liabilities - including Adjustments)**	**$ (3,483)**

City of Benson
Revenues - Sewer System
Sewer Financial Model

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Operating Revenues										
	Sewer										
1	Operating Revenue	$ 783,721	$ 1,371,512	$ 1,371,512	$ 1,510,723	$ 1,789,146	$ 2,345,992	$ 3,181,261	$ 4,294,953	$ 5,408,645	$ 6,522,337
2	Other Revenues	21,225	21,225	21,225	22,770	25,861	32,043	41,315	53,678	66,041	78,404
3	**Total Operating Revenues**	**$ 804,946**	**$ 1,392,737**	**$ 1,392,737**	**$ 1,533,494**	**$ 1,815,007**	**$ 2,378,035**	**$ 3,222,576**	**$ 4,348,631**	**$ 5,474,686**	**$ 6,600,741**
	Non-Operating Revenue										
4	Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Interest Income	-	205	677	1,126	2,218	4,692	8,617	14,832	23,788	35,480
6	**Total Non-Operating Revenue**	**$ -**	**$ 205**	**$ 677**	**$ 1,126**	**$ 2,218**	**$ 4,692**	**$ 8,617**	**$ 14,832**	**$ 23,788**	**$ 35,480**
7	**Total Revenues**	**$ 804,946**	**$ 1,392,942**	**$ 1,393,414**	**$ 1,534,620**	**$ 1,817,225**	**$ 2,382,727**	**$ 3,231,193**	**$ 4,363,464**	**$ 5,498,474**	**$ 6,636,221**
	OPERATING REVENUES										
	Charges for Services										
8	Rate Revenue	$ 783,721	$ 783,721	$ 1,371,512	$ 1,371,512	$ 1,510,723	$ 1,789,146	$ 2,345,992	$ 3,181,261	$ 4,294,953	$ 5,408,645
9	*Growth*	0.00%	0.00%	0.00%	10.15%	18.43%	31.12%	35.60%	35.01%	25.93%	20.59%
	Revenues Adjusted for Growth	$ 783,721	$ 783,721	$ 1,371,512	$ 1,510,723	$ 1,789,146	$ 2,345,992	$ 3,181,261	$ 4,294,953	$ 5,408,645	$ 6,522,337
10	*Revenue Increase*	0.0%	*75.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
11	Percent of Year w/Rate Increase	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
12	Revenues under old rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Revenues under new rates	783,721	1,371,512	1,371,512	1,510,723	1,789,146	2,345,992	3,181,261	4,294,953	5,408,645	6,522,337
14	Total Charges for Services - After Revenue Increase	$ 783,721	$ 1,371,512	$ 1,371,512	$ 1,510,723	$ 1,789,146	$ 2,345,992	$ 3,181,261	$ 4,294,953	$ 5,408,645	$ 6,522,337
	Other Sewer Revenue										
15	New Hook Ups	15,225	15,225	15,225	16,770	19,861	26,043	35,315	47,678	60,041	72,404
16	Misc Revenue	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
	Interest Income										
17	Interest Income	-	205	677	1,126	2,218	4,692	8,617	14,832	23,788	35,480
18	**Total Operating Revenues**	**$ 804,946**	**$ 1,392,942**	**$ 1,393,414**	**$ 1,534,620**	**$ 1,817,225**	**$ 2,382,727**	**$ 3,231,193**	**$ 4,363,464**	**$ 5,498,474**	**$ 6,636,221**

City of Benson

Estimated & Projected Uses of Funds - Sewer System

Sewer Financial Model

Line No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	OPERATING EXPENSES										
1	Administration	$ 479,549	$ 499,499	$ 520,366	$ 542,194	$ 565,030	$ 708,262	$ 739,228	$ 771,654	$ 805,610	$ 841,172
2	Treatment	248,000	255,210	262,677	270,411	278,424	286,727	295,333	304,255	313,506	323,101
3	Collection	-	-	-	-	-	-	-	-	-	-
4	Transfers	-	-	-	8,018	8,018	8,018	8,018	8,018	8,018	8,018
5	Capital	-	-	-	-	-	-	-	-	-	-
6	**Total OPERATING EXPENSES**	**$ 727,549**	**$ 754,709**	**$ 783,043**	**$ 820,623**	**$ 851,471**	**$ 1,003,007**	**$ 1,042,579**	**$ 1,083,927**	**$ 1,127,135**	**$ 1,172,291**

	OPERATING EXPENSES										
	Personnel										
7	Salaries and Wages	$ 228,398	$ 239,818	$ 251,809	$ 264,399	$ 277,619	$ 291,500	$ 306,075	$ 321,379	$ 337,448	$ 354,320
8	Additional Staff	-	-	-	-	-	91,800	96,390	101,210	106,270	111,583
9	Additional Benefits	-	-	-	-	-	27,540	28,917	30,363	31,881	33,475
10	Overtime Wages	15,000	15,750	16,538	17,364	18,233	19,144	20,101	21,107	22,162	23,270
11	Payroll Taxes	18,620	19,551	20,529	21,555	22,633	23,764	24,953	26,200	27,510	28,886
12	Retirement Benefits	28,721	30,157	31,665	33,248	34,911	36,656	38,489	40,413	42,434	44,556
13	Employee Insurance	54,560	57,288	60,152	63,160	66,318	69,634	73,116	76,771	80,610	84,640
	Contracts & Services										
14	Professional Services	35,000	35,700	36,414	37,142	37,885	38,643	39,416	40,204	41,008	41,828
15	Chemical Analysis	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
16	Education and Training	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
17	Bank Charges	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
18	Utilities	75,000	78,750	82,688	86,822	91,163	95,721	100,507	105,533	110,809	116,350
19	Telephone	4,500	4,590	4,682	4,775	4,871	4,968	5,068	5,169	5,272	5,378
20	Repairs & Maintenance	100,000	102,000	104,040	106,121	108,243	110,408	112,616	114,869	117,166	119,509
21	Rentals	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
22	Uniforms	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
23	Insurance	35,000	35,700	36,414	37,142	37,885	38,643	39,416	40,204	41,008	41,828
24	Public Notices & Advertising	250	255	260	265	271	276	282	287	293	299
25	Dues & Licenses	12,000	12,240	12,485	12,734	12,989	13,249	13,514	13,784	14,060	14,341
26	Bad Debt Write Off	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
	Supplies										
26	Printing & Postage	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
27	Computer Supplies	7,500	7,650	7,803	7,959	8,118	8,281	8,446	8,615	8,787	8,963
28	Operating Supplies	45,000	45,900	46,818	47,754	48,709	49,684	50,677	51,691	52,725	53,779
29	Vehicle Fuel & Oil	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
30	Equipment Repairs & Maint	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
31	Vehicle Repairs & Maint	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902
	Loan Repayments										
31	Sewer Loan Repayments to Solid Waste and Gas Funds	-	-	-	8,018	8,018	8,018	8,018	8,018	8,018	8,018
32			-	-	-	-	-	-	-	-	-
33	**TOTAL OPERATING EXPENSES**	**$ 727,549**	**$ 754,709**	**$ 783,043**	**$ 820,623**	**$ 851,471**	**$ 1,003,007**	**$ 1,042,579**	**$ 1,083,927**	**$ 1,127,135**	**$ 1,172,291**

City of Benson
Capital Improvement Plan
Fiscal Years 2018 - 2028

Line No.	Proj No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
		Sewer - Identified Needs										
1	07-4	Truck Purchase	$25,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	0	Truck Replacements	-	25,000	25,000	-	-	-	-	-	-	-
3	0	Truck Replacements	-	-	-	25,000	25,000	25,000	25,000	30,000	30,000	30,000
4	0	Heavy Equipment Replacements	-	30,000	35,000	-	-	-	-	-	-	-
5	0	Heavy Equipment Replacements	-	-	-	35,000	35,000	35,000	35,000	40,000	40,000	40,000
6	CPF	Wastewater Planning Model	-	-	80,000	-	-	-	-	-	-	-
7	CPF	Wastewater Planning Model	-	-	-	-	-	-	40,000	-	-	-
8	CPF	Wastewater Master Plan	-	-	-	50,000	-	-	-	30,000	-	-
9	0	WW UV System Replacement	-	260,000	-	-	-	-	-	-	-	-
10	0	High Pressure Jet Router	-	85,000	-	-	-	-	-	-	-	-
11	CPF	Whetstone SCADA Connection	-	-	30,000	50,000	-	-	-	-	-	-
12	CPF/WW	Whetstone Force Main Pump System	-	-	30,000	300,000	-	-	-	-	-	-
13	0	Wastewater Collections Improvements	-	100,000	100,000	100,000	-	-	-	-	-	-
14	0	Wastewater Collections Improvements	-	-	-	-	100,000	100,000	100,000	100,000	100,000	100,000
15	0	City Yard Improvements	-	20,000	20,000	20,000	-	-	-	-	-	-
16	0	0	-	-	-	-	-	-	-	-	-	-
17		**Total Capital Project Costs**	**$ 25,000**	**$ 520,000**	**$ 320,000**	**$ 580,000**	**$ 160,000**	**$ 160,000**	**$ 200,000**	**$ 200,000**	**$ 170,000**	**$ 170,000**
18		**Total Escalated Capital Project Costs**	**$ 25,000**	**$ 533,468**	**$ 336,791**	**$ 626,243**	**$ 177,231**	**$ 181,821**	**$ 233,163**	**$ 239,202**	**$ 208,588**	**$ 213,990**
19		**Total Funded Through Prioritization Process**	**$ 25,000**	**$ 533,468**	**$ 336,791**	**$ 626,243**	**$ 177,231**	**$ 181,821**	**$ 233,163**	**$ 239,202**	**$ 208,588**	**$ 213,990**

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Households	2,463	2,463	2,463	2,463	2,713	3,213	4,213	5,713	7,713	9,713	11,713
New Homes per year		0	0	0	250	500	1,000	1,500	2,000	2,000	2,000
System Growth		0.00%	0.00%	0.00%	10.15%	18.43%	31.12%	35.60%	35.01%	25.93%	20.59%
Rate Revenue 1		**0.00%**	**0.00%**	**0.00%**	**10.15%**	**18.43%**	**31.12%**	**35.60%**	**35.01%**	**25.93%**	**20.59%**

WILLDAN

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City of Benson
City Council Communication

Regular Meeting **April 22, 2019**

To: Mayor and Council Agenda Item # 8

From: Seth Judd, Finance Director

Subject:

Discussion during and/or after presentation by City staff of City Finances, with emphasis on February 28, 2019 financial results, current year budget process, and the City's financial position at February 28, 2019

Discussion:

Staff will present the attached power point slide show to summarize the results of City operations and the City's financial position at February 28, 2019. Staff will also update council on the status of the budget process. It should be noted that these results are unaudited and are subject to change based on the auditor's findings.

Staff Recommendation:

Information only

City of Benson Financial Presentation

February 2019

Overview

- City's financial position at February 28, 2019
- Compare FY 18 & FY 19
- Monthly comparison for January
- Year-to-date comparison
- 67% of the fiscal year has passed

Citywide Financial State - Revenue

Monthly

- February 2019 - $1,177,824
- February 2018 - $972,811
  - Increase of $205,013

Year-to-Date

- FY 19 - $7,900,866
- FY 18 - $7,186,898
  - Increase of $713,968

Citywide Financial State - Expenses

Monthly

- February 2019 - $994,252
- February 2018 - $793,571
  - Increase of $200,682

Year-to-Date

- FY 19 - $6,612,542
- FY 18 - $6,121,416
  - Increase of $491,126

Citywide Financial State – Net Position

Monthly

- February 2019 - $183,571
- February 2018 - $179,240
  - Increase of $4,331

Year-to-Date

- FY 19 - $1,288,325
- FY 18 - $1,065,482
  - Increase of $222,842

Budget Update & Questions

CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: **04/22/2019**

TO: **Vicki Vivian, City Manager**

CC: **Mayor and Council**

FROM: **Seth Judd, Finance Director**

SUBJECT: **February 2019 Monthly Budget Report**

We are pleased to present you the February 2019 monthly financial/budget report. As we discussed previously, the Council will be receiving this monthly report for the prior month to keep you up-to-date on the financial status of the City. The tables at the end of this report are for the period of July 1 through February 28, 2019 (FY19). The tables in this analysis compare FY19, July 1 through February 28, 2018 (FY 18) to July 1 through February 28, 2019 and the FY 19 total adopted budget. The column labeled "Remaining" is the amount of the FY19 budget minus the FY19 YTD revenues/expenses to indicate how much of the revenues or expenditure budget is left, and the column labeled "% of Budget" indicates the percentage of FY19 YTD revenues or expenditures realized year-to-date as compared to the FY19 budget.

Eight months (July 1 through February 28), or 67% of the fiscal year has passed. In a perfect world, revenues and expenditures would equal exactly 67% of the budget at this point. However, revenues and expenditures normally do not follow this pattern. For example, property taxes are received twice a year, in November and May so the percentages collected to date may be misleading in that revenue category. Also, on the expenditure side, if there is a capital purchase made in the first month of the fiscal year, it would show 100% expended even if only you were only 8.33% into the fiscal year (one month). The purpose of this report is to give the Mayor and Council the actual revenues and expenditures to date, but to also prepare an analysis to determine if there are any financial concerns at this point in the fiscal year.

Table A is the General Fund revenue. The table shows the City has collected $4,339,925 year-to-date. Without the carryforward balance of $1,325,976, the revenues collected YTD for FY19 are at 66% of budget, which is just under projected target. Table B is the General Fund expenditures, totaling $3,257,037. Expenditures without contingency are at 47% of the budget which is below the expected 67%. As of February 28, 2019 the net position of the General Fund is $1,082,888.

Enterprise Funds

The purpose of setting up an Enterprise Fund is they are intended to be like a business or self-supporting where revenues are generated to cover expenses. However, until this happens, the General Fund makes year-end contributions to the Fund to make it balance.

Golf Course – Table C shows the Golf Course revenues as of February 28th. The revenue year to date is $522,954 compared to $488,366 in February 2018. This does not include any contribution from the General Fund. The revenues have increased by about $35,000 over last year. This puts our revenues at 45% compared to total budget, which falls far below the target of 67%. This fund, much like the utility funds, has cyclical revenues. They usually increase in the winter/early spring and decrease in the summer.

Table D shows the Golf Course expenditures at 68% of the total budget as of February 28th. The expenditures as of February 2019 are $790,629 compared to $717,040 in January of 2018. This is an increase of $73,589 over the previous year. The net position as of February 2019 is $(267,675) compared to $(228,674) in February 2018. Despite the increase in revenue, the golf course has a lower net position this fiscal year than they did at this same point in 2018.

Gas Fund – Table E shows the Gas fund revenues and expenditures YTD. As of February 28th, the Gas fund has collected $811,644 or 81% of the budgeted amount. This number ahead of the expected 67%, in large part due to the colder winter we have had this year. Another factor that contributes to the increase in revenue is the rate increase that went into effect in July of 2018.

Expenses are at 52% YTD of the FY19 budget without contingency, or $465,933. The Gas fund net position as of February 28, 2019 is $345,711. In February 2018 the revenues were at $618,146 and the expenditures were at $458,500 or a net position of $159,646.

Water Fund – Table F shows the water fund position as of February 28th. The revenues at the end of February are at 63% collected compared to budget, or $513,228, versus our target of 67%, so we are just under our target for revenue.

Expenses as of the end of February of FY19 are at 55% of budget without contingency. The net position for the water fund as of the end of January is $93,401. At this point last year the revenues were at $522,961 and the expenditures were at $477,614 or a net position of $45,347. The overall net position of the water fund has increased over last year due to a decrease in spending.

Wastewater Fund – Table G shows the Wastewater fund position as of February 28, 2019. The revenues are at $550,588, which is 68% of the budget. This is slightly above the target of 67%. Expenditures are at $429,468 or 57% of the budget less contingency.

The net position of the Wastewater fund is a positive $121,120 as of February 28, 2019. Last February revenues were at $509,926 and expenditures were at $376,819 or a net position of $133,106.

Sanitation Fund – Table H is the Sanitation fund position as of February 28, 2019. Revenues are at $404,031 or 60% of FY19 budget, which is below our target of 67%, but expenses have been reduced in response. We are currently at $351,218 or 59% of the budget less contingency for expenditures. The net position as of February 28, 2019 is a positive $22,813. Last year at this same time revenues were at $408,110 and expenditures were at $354,100 or a positive net position of $54,010.

Table A

	General Fund Revenue - July 1 - February 28, 2019					
Account Code	**Account Name**	**FY 18**	**FY 19**	**Budget**	**Remaining**	**% of Budget**
10-301-10	GENERAL PROPERTY TAX	$ 211,993	$ 218,567	$ 323,278	$ 104,711	68%
10-301-15	CITY SALES TAX	$ 2,679,001	$ 2,808,575	$ 4,052,790	$ 1,244,215	69%
10-301-17	BED TAX COLLECTED	$ 44,381	$ 36,754	$ 73,168	$ 36,414	50%
10-301-20	STATE SALES TAX	$ 324,464	$ 318,676	$ 482,243	$ 163,567	66%
10-301-25	FRANCHISE TAX	$ 129,306	$ 132,585	$ 156,614	$ 24,029	85%
10-301-30	AUTO LIEU TAX	$ 142,951	$ 167,205	$ 274,336	$ 107,131	61%
10-301-35	BUSINESS LICENSE	$ 5,755	$ 5,175	$ 20,800	$ 15,625	25%
10-301-45	STATE REVENUE SHARING	$ 402,131	$ 390,505	$ 585,741	$ 195,236	67%
10-301-50	INTEREST INCOME	$ 2,864	$ 3,496	$ 4,090	$ 594	85%
10-301-55	COPIES AND NOTARY FEES	$ 123	$ 93	$ 250	$ 158	37%
10-301-65	MISCELLANEOUS	$ 26,017	$ 23,455	$ 10,000	$ (13,455)	235%
10-301-70	SALE OF FIXED ASSETS	$ -	$ 1,623	$ 10,000	$ 8,377	16%
10-301-71	PROPERTY RENTALS	$ 26,442	$ 33,881	$ 30,000	$ (3,881)	113%
10-301-72	YOUTH COUNCIL	$ -	$ 1,264	$ -	$ (1,264)	0%
10-301-80	EMPLOYEE COUNCIL VENDING MACHI	$ -	$ 878	$ -	$ (878)	0%
10-303-10	PLANNING & ZONING FEES	$ 190	$ 8,760	$ 75,000	$ 66,240	12%
10-303-15	BUILDING PERMITS & FEES	$ 42,423	$ 52,175	$ 75,000	$ 22,825	70%
10-303-16	BUILDING PLAN REVIEW FEES	$ 11,162	$ 21,316	$ 20,000	$ (1,316)	107%
10-303-17	PUBLIC WORKS REVIEW FEES	$ 10,572	$ 2,964	$ 150,000	$ 147,036	2%
10-305-10	FORFEITURE REV/CHECKPROOF VEH	$ -	$ -	$ 1,000	$ 1,000	0%
10-305-20	REPORT INCOME	$ 219	$ 466	$ 500	$ 34	93%
10-305-21	FINGERPRINT REVENUE	$ 555	$ 510	$ 850	$ 340	60%
10-305-30	DOG LICENSES/SHELTER FEES	$ 2,549	$ 3,080	$ 4,500	$ 1,420	68%
10-305-32	ANIMAL MEDICAL DONATIONS	$ 9,224	$ 3,480	$ 13,000	$ 9,520	27%
10-305-33	SPAY/NEUTER GRANTS	$ -	$ -	$ 500	$ 500	0%
10-305-35	SHELTER FEES FROM COUNTY	$ 2,852	$ -	$ 5,000	$ 5,000	0%
10-305-39	STONEGARDEN GRANT	$ 23,861	$ 35,364	$ 40,000	$ 4,636	88%
10-305-40	STONEGARDEN GRANT EQUIPMENT	$ -	$ -	$ 20,000	$ 20,000	0%
10-305-41	GITEM GRANT	$ 9,879	$ -	$ 10,000	$ 10,000	0%
10-305-42	GOHS GRANT FOR OT	$ -	$ -	$ 5,000	$ 5,000	0%
10-305-43	DPS GRANT FOR OT	$ -	$ 3,533	$ -	$ (3,533)	0%
10-305-50	RICO SEIZURE REVENUE	$ -	$ -	$ 1,000	$ 1,000	0%
10-305-71	POLICE GRANT - HIDT	$ -	$ -	$ 2,500	$ 2,500	0%
10-305-80	OFFICER SAFETY EQUIPMENT	$ 232	$ 156	$ 1,000	$ 844	16%
10-305-95	OTHER INCOME	$ 4,866	$ 18,612	$ 8,000	$ (10,612)	233%
10-306-10	FIREMEN'S REVENUE	$ 18,841	$ 33,511	$ 40,000	$ 6,489	84%
10-306-20	FIRE DEPT DONATIONS	$ -	$ -	$ 500	$ 500	0%
10-307-10	CITATIONS FROM BENSON PD	$ 811	$ -	$ 1,000	$ 1,000	0%
10-309-10	LIBRARY FINES	$ 5,180	$ 5,250	$ 8,200	$ 2,950	64%
10-309-20	DONATIONS - RESTRICTED	$ -	$ 68	$ 100	$ 32	68%
10-309-25	MISCELLANEOUS	$ -	$ 325	$ 100	$ (225)	325%
10-310-10	POOL FEES	$ 536	$ 1,322	$ 3,300	$ 1,978	40%
10-310-20	SUMMER PROGRAM FEES	$ 300	$ 310	$ 3,500	$ 3,190	9%
10-310-25	PARK USER FEES	$ 2,602	$ 3,302	$ 4,500	$ 1,198	73%
10-310-50	DONATIONS	$ -	$ -	$ 4,900	$ 4,900	0%
10-310-60	JULY 4 REVENUES/DONATIONS	$ 60	$ 165	$ 10,000	$ 9,835	2%
10-310-65	TOURISM SALES	$ 3,092	$ 1,476	$ 5,126	$ 3,650	29%
10-310-95	OTHER EVENTS	$ 75	$ 60	$ 150	$ 90	40%
10-310-98	MISCELLANEOUS	$ -	$ -	$ 500	$ 500	0%
10-312-10	CITY CEMETERY	$ 600	$ 330	$ 1,800	$ 1,470	18%
10-317-41	VENDOR LICENSE FEE	$ -	$ 190	$ -	$ (190)	0%
10-317-46	BINGO REVENUE	$ 412	$ 466	$ 600	$ 134	100%
10-399-99	CARRYFORWARD BALANCE	$ -	$ -	$ 1,325,976	$ 1,325,976	0%
		$ 4,146,520	**$ 4,339,925**	**$ 7,866,412**	**$ 3,526,487**	55%

Table B

General Fund Expenditures - July 1 - February 28, 2019					
Department	**FY 18**	**FY 19**	**Budget**	**Remaining**	**% of Budget**
Total Administration	319,942	290,562	539,260	248,698	1
Total Council	25,155	29,445	47,615	18,170	1
Total Building	89,909	102,780	263,374	160,594	0
Total Police	1,355,566	1,480,053	2,335,536	855,483	1
Total Fire Department	302,725	295,497	494,164	198,667	1
Total Magistrate	24,142	28,387	42,327	13,940	1
Total Library	137,805	161,428	254,564	93,136	1
Total Parks	165,981	196,516	344,854	148,338	1
Total Finance	85,736	180,933	266,234	85,301	1
Total Recreation	62,100	71,971	170,071	98,100	0
Total Community Enric	31,828	30,605	82,300	51,695	0
Total Tourism	104,270	98,813	155,689	56,876	1
Total City Attorney	138,597	118,876	250,343	131,467	0
Total City Clerk	78,509	99,851	132,980	33,129	1
Total Planning & Zonin	49,931	40,768	152,441	111,673	0
Total Public Works	31,765	30,552	160,412	129,860	0
Total Misc Expenses	38,007	-	2,174,248	2,174,248	-
	3,041,967	3,257,037	7,866,412	4,609,375	0

Table C

Golf Course Revenue - July 1 - February 28, 2019						
Account Code	**Account Name**	**FY 18**	**FY 19**	**Budget**	**Remaining**	**% of Budget**
55-300-05	MEMBERSHIPS	41,727	39,013	62,000	22,987	63%
55-300-10	GREEN & CART FEES	186,740	176,282	421,500	245,218	42%
55-300-15	MERCHANDISE SALES	8,244	9,140	15,000	5,860	61%
55-300-16	Outside Events	-	29,384	20,000	(9,384)	147%
55-300-20	PRACTICE FACILITY	8,629	80	20,000	19,920	0%
55-301-25	FOOD SALES	168,470	207,076	300,000	92,924	69%
55-301-30	BEER SALES	40,148	34,677	90,000	55,323	39%
55-301-35	WINE SALES	5,532	5,417	15,000	9,583	36%
55-301-40	LIQUOR SALES	16,712	19,068	30,000	10,932	64%
55-301-50	BANQUET REVENUE	9,352	2,542	20,000	17,458	13%
55-399-90	CONTRIBUTION FROM GENERAL FUND	-	-	159,897	159,897	0%
55-399-95	OTHER INCOME	2,810	275	4,000	3,725	7%
	Total Golf Revenue	**488,366**	**522,954**	**1,157,397**	**634,443**	45%

Table D

Golf Course Expenses - July 1 - January 31, 2019					
Department	**FY 18**	**FY 19**	**Budget**	**Remaining**	**% of Budget**
Total Golf Operations	211,891	190,555	327,789	137,234	58%
Total Golf Maintenance	253,001	276,847	398,722	121,875	69%
Total Golf Food & Beverage	252,148	323,227	430,886	107,659	75%
	717,040	**790,629**	**1,157,397**	**366,768**	68%

Table E

Gas Fund Revenue & Expense - July 1 - February 28, 2019						
Account Code	**Account Name**	**FY 18**	**FY 19**	**Budget**	**Remaining**	**% of Budget**
50-300-10	RESIDENTIAL GAS REVENUE	431,191	570,926	694,318	123,392	82%
50-300-15	MULTI-USER GAS REVENUE	6,238	7,346	11,734	4,388	63%
50-300-20	COMMERCIAL GAS REVENUE	164,480	213,492	272,902	59,410	78%
50-300-30	UTILITY SERVICE CHARGES	10,830	11,290	17,380	6,090	65%
50-300-35	NEW GAS HOOKUPS	2,427	4,379	3,560	(819)	123%
50-399-10	PENALTY AND INTEREST FEES	2,980	3,823	4,655	832	82%
50-399-40	OTHER INCOME	-	387	-	(387)	0%
	Total Revenues	618,146	811,644	1,004,549	192,905	81%
	Total Expenses	458,500	465,933	1,004,549	538,616	46%
	Net Position	**159,646**	**345,711**			

Table F

Water Fund Revenue & Expense - July 1 - February 28, 2019						
Account Code	**Account Name**	**FY 18**	**FY 19**	**Budget**	**Remaining**	**% of Budget**
51-300-10	RESIDENTIAL WATER REVENUE	273,085	268,473	426,107	157,634	63%
51-300-20	COMMERCIAL WATER REVENUE	231,619	233,242	355,460	122,218	66%
51-300-30	NEW WATER HOOKUPS	5,032	4,827	9,500	4,673	51%
51-399-40	WATER TANK RENTAL	6,934	-	10,170	10,170	0%
51-399-45	WATER ACCOMODATION FEES	6,290	6,685	10,457	3,772	64%
	Total Revenue	522,961	513,228	811,694	298,466	63%
	Total Expenses	477,614	419,826	811,694	391,868	52%
	Net Position	**45,347**	**93,401**			

Table G

Wastewater Fund Revenue & Expense - July 1 - January 31, 2019						
Account Code	**Account Name**	**FY 18**	**FY 19**	**Budget**	**Remaining**	**% of Budget**
52-300-10	RESIDENTIAL WASTEWATER FEES	312,016	332,907	490,210	157,303	68%
52-300-15	MULTI-USER WASTEWATER FEES	3,477	2,725	5,735	3,010	48%
52-300-20	COMMERCIAL WASTEWATER FEES	186,283	206,458	287,775	81,317	72%
52-300-30	NEW WASTEWATER HOOKUPS	8,150	3,823	15,225	11,402	25%
52-399-40	MISCELLANEOUS REVENUE	-	4,674	6,000	1,326	78%
	Total Revenue	509,926	550,588	804,945	254,357	68%
	Total Expenses	376,819	429,468	804,945	375,477	53%
	Net Position	**133,106**	**121,120**			

Table H

Sanitation Fund Revenue & Expense - July 1 - January 31, 2019						
Account Code	**Account Name**	**FY 18**	**FY 19**	**Budget**	**Remaining**	**% of Budget**
53-300-10	RESIDENTIAL SANITATION FEES	218,099	213,868	356,539	142,671	60%
53-300-20	COMMERCIAL SANITATION FEES	190,011	190,163	309,701	119,538	61%
53-300-30	NEIGHBORHOOD CLEAN UP PROGRAM	-	-	10,000	10,000	0%
	Total Revenue	408,110	404,031	676,240	272,209	60%
	Total Expenses	354,100	381,218	676,240	295,022	56%
	Net Position	**54,010**	**22,813**			

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	GENERAL REVENUE					
10-301-10	GENERAL PROPERTY TAX	38,408.20	218,566.91	323,278.00	104,711.09	67.6
10-301-15	CITY SALES TAX	446,460.58	2,808,574.97	4,052,790.00	1,244,215.03	69.3
10-301-17	BED TAX COLLECTED	.00	36,753.70	73,168.00	36,414.30	50.2
10-301-20	STATE SALES TAX	54,305.66	318,675.96	482,243.00	163,567.04	66.1
10-301-25	FRANCHISE TAX	6,462.76	132,585.43	156,614.00	24,028.57	84.7
10-301-30	AUTO LIEU TAX	19,248.06	167,205.46	274,336.00	107,130.54	61.0
10-301-35	BUSINESS LICENSE	325.00	5,175.00	20,800.00	15,625.00	24.9
10-301-45	STATE REVENUE SHARING	48,813.67	390,505.46	585,741.00	195,235.54	66.7
10-301-50	INTEREST INCOME	330.15	3,496.13	4,090.00	593.87	85.5
10-301-55	COPIES AND NOTARY FEES	10.00	92.50	250.00	157.50	37.0
10-301-65	MISCELLANEOUS	321.50	23,455.03	10,000.00	(13,455.03)	234.6
10-301-70	SALE OF FIXED ASSETS	1,525.00	1,622.60	10,000.00	8,377.40	16.2
10-301-71	PROPERTY RENTALS	460.00	33,881.25	30,000.00	(3,881.25)	112.9
10-301-72	YOUTH COUNCIL	.00	1,264.00	.00	(1,264.00)	.0
10-301-80	EMPLOYEE COUNCIL VENDING MACHI	184.70	878.25	.00	(878.25)	.0
	TOTAL GENERAL REVENUE	616,855.28	4,142,732.65	6,023,310.00	1,880,577.35	68.8
	COMMUNITY DEVELOPMENT					
10-303-10	PLANNING & ZONING FEES	.00	8,760.00	75,000.00	66,240.00	11.7
10-303-15	BUILDING PERMITS & FEES	18,621.40	52,175.15	75,000.00	22,824.85	69.6
10-303-16	BUILDING PLAN REVIEW FEES	13,073.46	21,315.90	20,000.00	(1,315.90)	106.6
10-303-17	PUBLIC WORKS REVIEW FEES	.00	2,964.33	150,000.00	147,035.67	2.0
	TOTAL COMMUNITY DEVELOPMENT	31,694.86	85,215.38	320,000.00	234,784.62	26.6
	POLICE REVENUE					
10-305-10	FORFEITURE REV/CHECKPROOF VEH	.00	.00	1,000.00	1,000.00	.0
10-305-20	REPORT INCOME	124.00	466.00	500.00	34.00	93.2
10-305-21	FINGERPRINT REVENUE	60.00	510.00	850.00	340.00	60.0
10-305-30	DOG LICENSES/SHELTER FEES	300.00	3,080.00	4,500.00	1,420.00	68.4
10-305-32	ANIMAL MEDICAL DONATIONS	1,091.00	3,480.00	13,000.00	9,520.00	26.8
10-305-33	SPAY/NEUTER GRANTS	.00	.00	500.00	500.00	.0
10-305-35	SHELTER FEES FROM COUNTY	.00	.00	5,000.00	5,000.00	.0
10-305-39	STONEGARDEN GRANT	13,448.70	35,364.32	40,000.00	4,635.68	88.4
10-305-40	STONEGARDEN GRANT EQUIPMENT	.00	.00	20,000.00	20,000.00	.0
10-305-41	GITEM GRANT	.00	.00	10,000.00	10,000.00	.0
10-305-42	GOHS GRANT FOR OT	.00	.00	5,000.00	5,000.00	.0
10-305-43	DPS GRANT FOR OT	.00	3,533.49	.00	(3,533.49)	.0
10-305-50	RICO SEIZURE REVENUE	.00	.00	1,000.00	1,000.00	.0
10-305-71	POLICE GRANT - HIDT	.00	.00	2,500.00	2,500.00	.0
10-305-80	OFFICER SAFETY EQUIPMENT	33.28	155.53	1,000.00	844.47	15.6
10-305-95	OTHER INCOME	707.34	18,612.07	8,000.00	(10,612.07)	232.7
	TOTAL POLICE REVENUE	15,764.32	65,201.41	112,850.00	47,648.59	57.8

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FIREMEN'S REVENUE					
10-306-10	FIREMEN'S REVENUE	.00	33,510.80	40,000.00	6,489.20	83.8
10-306-20	FIRE DEPT DONATIONS	.00	.00	500.00	500.00	.0
	TOTAL FIREMEN'S REVENUE	.00	33,510.80	40,500.00	6,989.20	82.7
	MAGISTRATE REVENUE					
10-307-10	CITATIONS FROM BENSON PD	.00	.00	1,000.00	1,000.00	.0
	TOTAL MAGISTRATE REVENUE	.00	.00	1,000.00	1,000.00	.0
	LIBRARY REVENUE					
10-309-10	LIBRARY FINES	597.20	5,250.20	8,200.00	2,949.80	64.0
10-309-20	DONATIONS - RESTRICTED	68.00	68.00	100.00	32.00	68.0
10-309-25	MISCELLANEOUS	.00	325.00	100.00	(225.00)	325.0
	TOTAL LIBRARY REVENUE	665.20	5,643.20	8,400.00	2,756.80	67.2
	PARKS					
10-310-10	POOL FEES	.00	1,322.05	3,300.00	1,977.95	40.1
10-310-20	SUMMER PROGRAM FEES	.00	310.00	3,500.00	3,190.00	8.9
10-310-25	PARK USER FEES	555.00	3,302.28	4,500.00	1,197.72	73.4
10-310-40	BINGO	.00	.00	600.00	600.00	.0
10-310-50	DONATIONS	.00	.00	4,900.00	4,900.00	.0
10-310-60	JULY 4 REVENUES/DONATIONS	.00	165.00	10,000.00	9,835.00	1.7
10-310-65	TOURISM SALES	203.75	1,476.15	5,126.00	3,649.85	28.8
10-310-95	OTHER EVENTS	.00	60.00	150.00	90.00	40.0
10-310-98	MISCELLANEOUS	.00	.00	500.00	500.00	.0
	TOTAL PARKS	758.75	6,635.48	32,576.00	25,940.52	20.4
	CEMETERY REVENUE					
10-312-10	CITY CEMETERY	300.00	330.00	1,800.00	1,470.00	18.3
	TOTAL CEMETERY REVENUE	300.00	330.00	1,800.00	1,470.00	18.3
	RECREATION REVENUE					
10-317-41	VENDOR LICENSE FEE	.00	190.00	.00	(190.00)	.0
10-317-46	BINGO REVENUE	47.30	466.36	.00	(466.36)	.0
	TOTAL RECREATION REVENUE	47.30	656.36	.00	(656.36)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
10-399-99	CARRYFORWARD BALANCE	.00	.00	1,325,976.00	1,325,976.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	1,325,976.00	1,325,976.00	.0
	TOTAL FUND REVENUE	666,085.71	4,339,925.28	7,866,412.00	3,526,486.72	55.2

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
10-41-110	SALARIES AND WAGES	9,884.33	89,589.83	193,608.00	104,018.17	46.3
10-41-210	PAYROLL TAXES	756.47	6,874.66	12,883.00	6,008.34	53.4
10-41-220	RETIREMENT BENEFITS	1,154.17	7,858.91	19,872.00	12,013.09	39.6
10-41-230	EMPLOYEE INSURANCE	396.01	2,847.81	16,245.00	13,397.19	17.5
10-41-300	PROFESSIONAL SERVICES	.00	.00	4,000.00	4,000.00	.0
10-41-310	PROFESSIONAL SERVICES - HR	22.00	4,086.37	56,500.00	52,413.63	7.2
10-41-330	IT SERVICES	7,377.50	69,392.96	110,200.00	40,807.04	63.0
10-41-335	INTERGOVERNMENTAL RELATIONS	160.00	4,527.57	5,700.00	1,172.43	79.4
10-41-340	EDUCATION & TRAINING	.00	1,531.35	1,300.00	(231.35)	117.8
10-41-410	UTILITIES	1,641.72	9,970.74	14,000.00	4,029.26	71.2
10-41-415	TELEPHONE	2,580.65	22,422.56	15,000.00	(7,422.56)	149.5
10-41-430	REPAIRS & MAINTENANCE	186.43	2,303.13	9,000.00	6,696.87	25.6
10-41-440	RENTALS	163.99	1,645.03	1,000.00	(645.03)	164.5
10-41-470	UNIFORMS	.00	.00	500.00	500.00	.0
10-41-520	INSURANCE	.00	39,599.61	35,142.00	(4,457.61)	112.7
10-41-540	PUBLIC NOTICES, ADVERTISING	.00	121.79	1,000.00	878.21	12.2
10-41-542	ADVERTISING - HR	119.02	291.63	2,500.00	2,208.37	11.7
10-41-580	TRAVEL	.00	.00	1,200.00	1,200.00	.0
10-41-590	DUES & LICENSES	.00	7,550.00	10,000.00	2,450.00	75.5
10-41-620	POSTAGE & SHIPPING	.00	2,556.58	4,000.00	1,443.42	63.9
10-41-630	COMPUTER SUPPLIES	.00	124.59	450.00	325.41	27.7
10-41-635	IT SUPPLIES NETWORK	.00	.00	2,400.00	2,400.00	.0
10-41-640	OPERATING SUPPLIES	497.51	3,201.22	3,500.00	298.78	91.5
10-41-660	VEHICLE FUEL & OIL	83.86	790.59	1,000.00	209.41	79.1
10-41-670	VEHICLE REPAIR & MAINT	448.78	1,314.90	6,000.00	4,685.10	21.9
10-41-705	PROPERTY PAYMENT	.00	11,960.00	12,260.00	300.00	97.6
	TOTAL ADMINISTRATION	25,472.44	290,561.83	539,260.00	248,698.17	53.9
	CITY COUNCIL					
10-42-110	SALARIES AND WAGES	1,400.00	12,600.00	19,200.00	6,600.00	65.6
10-42-210	PAYROLL TAXES	109.74	991.00	1,469.00	478.00	67.5
10-42-230	WORKMAN'S COMPENSATION	3.36	30.24	46.00	15.76	65.7
10-42-580	TRAVEL	.00	10,507.01	13,000.00	2,492.99	80.8
10-42-591	EMPLOYEE COUNCIL	53.75	831.21	2,200.00	1,368.79	37.8
10-42-592	YOUTH COUNCIL	.00	1,786.05	4,500.00	2,713.95	39.7
10-42-630	COMPUTER SUPPLIES	.00	.00	700.00	700.00	.0
10-42-640	OPERATING SUPPLIES	190.62	1,139.93	2,500.00	1,360.07	45.6
10-42-685	LEAGUE OF CITIES BOOTH	.00	1,559.36	4,000.00	2,440.64	39.0
	TOTAL CITY COUNCIL	1,757.47	29,444.80	47,615.00	18,170.20	61.8

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BUILDING DEPARTMENT					
10-43-110	SALARIES AND WAGES	3,820.12	16,073.19	101,150.00	85,076.81	15.9
10-43-130	OVERTIME WAGES	.00	.00	121.00	121.00	.0
10-43-210	PAYROLL TAXES	300.04	1,252.10	7,738.00	6,485.90	16.2
10-43-220	RETIREMENT BENEFITS	374.96	1,820.83	11,936.00	10,115.17	15.3
10-43-230	EMPLOYEE INSURANCE	665.55	3,243.16	15,529.00	12,285.84	20.9
10-43-300	PROFESSIONAL SERVICES	.00	62,091.01	75,000.00	12,908.99	82.8
10-43-340	EDUCATION & TRAINING	69.00	669.00	3,500.00	2,831.00	19.1
10-43-415	TELEPHONE	55.24	259.51	500.00	240.49	51.9
10-43-430	REPAIRS & MAINTENANCE	63.39	103.06	500.00	396.94	20.6
10-43-470	UNIFORMS	.00	.00	750.00	750.00	.0
10-43-540	PUBLIC NOTICES, ADVERTISING	.00	.00	250.00	250.00	.0
10-43-590	DUES & LICENSES	.00	230.00	400.00	170.00	57.5
10-43-610	OFFICE SUPPLIES	.00	46.75	750.00	703.25	6.2
10-43-620	POSTAGE & SHIPPING	.00	34.73	400.00	365.27	8.7
10-43-630	COMPUTER SUPPLIES	.00	.00	2,800.00	2,800.00	.0
10-43-640	OPERATING SUPPLIES	1.61	227.10	300.00	72.90	75.7
10-43-660	VEHICLE FUEL & OIL	186.49	732.49	1,000.00	267.51	73.3
10-43-670	VEHICLE REPAIR & MAINT	23.51	2,246.80	750.00	(1,496.80)	299.6
10-43-702	PERMIT TRACKING DATABASE	.00	13,750.00	40,000.00	26,250.00	34.4
	TOTAL BUILDING DEPARTMENT	5,559.91	102,779.73	263,374.00	160,594.27	39.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE					
10-45-110	SALARIES AND WAGES	86,855.06	759,706.60	1,128,223.00	368,516.40	67.3
10-45-130	OVERTIME WAGES	7,238.40	64,482.26	85,000.00	20,517.74	75.9
10-45-131	OVERTIME WAGES STONE GARDEN	.00	18,102.77	50,000.00	31,897.23	36.2
10-45-132	GITTEM	.00	.00	5,000.00	5,000.00	.0
10-45-133	GOHS OVERTIME GRANT	899.46	899.46	2,000.00	1,100.54	45.0
10-45-134	DPS OT GRANT	.00	2,501.98	.00	(2,501.98)	.0
10-45-210	PAYROLL TAXES	6,954.98	61,509.56	97,172.00	35,662.44	63.3
10-45-220	RETIREMENT BENEFITS	25,292.92	224,913.03	367,636.00	142,722.97	61.2
10-45-230	EMPLOYEE INSURANCE	15,718.42	133,890.01	219,277.00	85,386.99	61.1
10-45-300	PROFESSIONAL SERVICES	245.00	28,522.12	35,000.00	6,477.88	81.5
10-45-320	HOLDING CELL SUPPLIES & MEALS	5.02	73.10	300.00	226.90	24.4
10-45-340	EDUCATION & TRAINING	202.23	5,206.67	10,000.00	4,793.33	52.1
10-45-410	UTILITIES	1,739.24	9,841.49	15,000.00	5,158.51	65.6
10-45-415	TELECOMMUNICATIONS	2,605.89	21,566.03	32,000.00	10,433.97	67.4
10-45-430	BLDG & EQUIP REPAIRS & MAINT	576.46	2,969.42	10,000.00	7,030.58	29.7
10-45-440	RENTALS	.00	1,247.22	2,500.00	1,252.78	49.9
10-45-470	UNIFORMS	.00	15,458.50	24,000.00	8,541.50	64.4
10-45-580	TRAVEL	.00	1,895.14	2,000.00	104.86	94.8
10-45-590	DUES & LICENSES	550.00	1,375.00	2,500.00	1,125.00	55.0
10-45-593	ANIMAL CONTROL MEDICAL	5.00	421.50	500.00	78.50	84.3
10-45-594	ANIMAL MEDICAL FROM DONATIONS	1,091.77	3,723.72	13,000.00	9,276.28	28.6
10-45-595	SPAY & NEUTER FROM GRANTS	.00	.00	500.00	500.00	.0
10-45-606	ALICE TRAINING SUPPLIES	.00	500.00	.00	(500.00)	.0
10-45-630	COMPUTER SUPPLIES	.00	1,959.82	10,000.00	8,040.18	19.6
10-45-640	OPERATING SUPPLIES	262.61	6,664.20	29,000.00	22,335.80	23.0
10-45-660	FUEL & OIL	3,471.38	24,645.79	34,000.00	9,354.21	72.5
10-45-670	VEHICLE REPAIRS & MAINT	675.59	19,510.18	25,000.00	5,489.82	78.0
10-45-714	PD 13-03 UNMARKED PD VEHICLE	.00	10,698.72	22,335.00	11,636.28	47.9
10-45-715	PD 16-01 PD AUTO EQUPMENT	3,401.64	43,474.51	49,200.00	5,725.49	88.4
10-45-716	PD 07-1 PATROL VEHICLE REPL	.00	14,294.31	27,143.00	12,848.69	52.7
10-45-717	PD 17-02 REPLACE PORTABLE COMM	.00	.00	10,000.00	10,000.00	.0
10-45-719	PD 18-02 SECURITY UPGRADE	.00	.00	21,000.00	21,000.00	.0
10-45-721	PD 19-04 RIFLE OPTICS	.00	.00	6,250.00	6,250.00	.0
	TOTAL POLICE	157,791.07	1,480,053.11	2,335,536.00	855,482.89	63.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE DEPARTMENT					
10-46-110	SALARIES AND WAGES	12,034.00	102,121.44	153,181.00	51,059.56	66.7
10-46-130	OVERTIME WAGES	193.08	1,383.57	3,680.00	2,296.43	37.6
10-46-210	PAYROLL TAXES	595.76	4,896.51	7,160.00	2,263.49	68.4
10-46-220	RETIREMENT BENEFITS	2,621.40	21,965.67	33,780.00	11,814.33	65.0
10-46-230	EMPLOYEE INSURANCE	888.30	7,261.37	14,363.00	7,101.63	50.6
10-46-300	PROFESSIONAL SERVICES	6,650.13	55,579.08	91,200.00	35,620.92	60.9
10-46-310	FIREFIGHTER HEALTHCARE	.00	.00	8,000.00	8,000.00	.0
10-46-340	EDUCATION & TRAINING W/ TRAVEL	184.00	4,252.00	5,000.00	748.00	85.0
10-46-410	UTILITIES	1,198.35	6,417.96	10,000.00	3,582.04	64.2
10-46-415	TELEPHONE	1,012.31	6,759.31	11,000.00	4,240.69	61.5
10-46-430	EQUIP REPAIRS & MAINT	2,528.00	7,385.82	15,000.00	7,614.18	49.2
10-46-431	TURNOUT MAINTENANCE	.00	1,792.00	5,000.00	3,208.00	35.8
10-46-432	STATION REPAIRS & MAINT	1,314.21	5,102.93	10,000.00	4,897.07	51.0
10-46-433	TURNOUT REPLACEMENTS	.00	.00	17,000.00	17,000.00	.0
10-46-434	WILDLAND REIMBURSEMENTS	.00	7,269.44	.00	(7,269.44)	.0
10-46-440	RENTALS	.00	1,200.00	2,000.00	800.00	60.0
10-46-450	RECORDS MANAGEMENT	.00	2,384.90	2,000.00	(384.90)	119.3
10-46-470	UNIFORMS	.00	600.00	800.00	200.00	75.0
10-46-520	INSURANCE	.00	1,815.00	.00	(1,815.00)	.0
10-46-580	TRAVEL	.00	.00	300.00	300.00	.0
10-46-590	DUES & LICENSES	.00	50.00	300.00	250.00	16.7
10-46-596	COMMUNITY SERVICE PROJECTS	.00	1,629.19	5,000.00	3,370.81	32.6
10-46-598	GRANT MATCHES	.00	.00	45,000.00	45,000.00	.0
10-46-600	SUPPLIES & EXPENSES	.00	127.10	.00	(127.10)	.0
10-46-630	COMPUTER SUPPLIES	.00	.00	600.00	600.00	.0
10-46-640	OPERATING SUPPLIES	836.75	7,156.41	10,800.00	3,643.59	66.3
10-46-650	EMS SUPPLIES	33.32	6,056.07	7,000.00	943.93	86.5
10-46-660	FUEL & OIL	265.03	5,063.73	6,000.00	936.27	84.4
10-46-670	VEHICLE REPAIRS & MAINT	4,635.61	37,227.99	30,000.00	(7,227.99)	124.1
	TOTAL FIRE DEPARTMENT	34,990.25	295,497.49	494,164.00	198,666.51	59.8
	MAGISTRATE					
10-47-110	SALARIES AND WAGES	2,977.92	23,823.36	35,000.00	11,176.64	68.1
10-47-210	PAYROLL TAXES	237.64	1,842.73	2,678.00	835.27	68.8
10-47-230	EMPLOYEE INSURANCE	6.55	2,671.37	102.00	(2,569.37)	2619.0
10-47-300	PROFESSIONAL SERVICES	.00	.00	3,197.00	3,197.00	.0
10-47-340	EDUCATION & TRAINING	.00	.00	1,000.00	1,000.00	.0
10-47-440	FINES TO COUNTY	.00	.00	200.00	200.00	.0
10-47-590	DUES & LICENSES	.00	50.00	50.00	.00	100.0
10-47-593	STATE FEES PAID	.00	.00	100.00	100.00	.0
	TOTAL MAGISTRATE	3,222.11	28,387.46	42,327.00	13,939.54	67.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY					
10-49-110	SALARIES AND WAGES	10,631.60	90,361.15	138,440.00	48,078.85	65.3
10-49-130	OVERTIME WAGES	.00	104.32	.00	(104.32)	.0
10-49-210	PAYROLL TAXES	792.48	6,598.90	10,591.00	3,992.10	62.3
10-49-220	RETIREMENT BENEFITS	1,254.48	10,674.61	16,336.00	5,661.39	65.3
10-49-230	EMPLOYEE INSURANCE	2,343.34	17,924.68	27,012.00	9,087.32	66.4
10-49-300	PROFESSIONAL SERVICES	.00	50.00	100.00	50.00	50.0
10-49-410	UTILITIES	2,108.34	10,674.93	14,000.00	3,325.07	76.3
10-49-415	TELEPHONE	67.20	168.00	1,500.00	1,332.00	11.2
10-49-430	REPAIRS & MAINTENANCE	474.15	4,716.66	5,500.00	783.34	85.8
10-49-540	PUBLIC NOTICES, ADVERTISING	.00	80.22	.00	(80.22)	.0
10-49-580	TRAVEL	.00	448.51	300.00	(148.51)	149.5
10-49-590	DUES & LICENSES	175.00	175.00	285.00	110.00	61.4
10-49-630	COMPUTER SUPPLIES	.00	4,290.51	15,000.00	10,709.49	28.6
10-49-640	OPERATING SUPPLIES	67.90	2,413.45	5,500.00	3,086.55	43.9
10-49-696	BOOKS	347.81	12,747.48	20,000.00	7,252.52	63.7
	TOTAL LIBRARY	18,262.30	161,428.42	254,564.00	93,135.58	63.4
	PARKS					
10-50-110	SALARIES & WAGES	7,169.60	81,750.78	126,168.00	44,417.22	64.8
10-50-130	OVERTIME WAGES	.00	1,409.99	5,000.00	3,590.01	28.2
10-50-210	PAYROLL TAXES	554.76	6,284.14	10,034.00	3,749.86	62.6
10-50-220	RETIREMENT BENEFITS	845.98	9,165.56	15,478.00	6,312.44	59.2
10-50-230	EMPLOYEE INSURANCE	2,012.80	20,578.61	33,474.00	12,895.39	61.5
10-50-300	PROFESSIONAL SERVICES	.00	1,682.63	2,000.00	317.37	84.1
10-50-305	CONTRACT LABOR - DOC	89.50	1,007.25	3,400.00	2,392.75	29.6
10-50-340	EDUCATION & TRAINING	.00	80.00	1,000.00	920.00	8.0
10-50-410	UTILITIES	1,309.78	15,778.95	25,000.00	9,221.05	63.1
10-50-415	TELEPHONE	87.43	1,835.23	2,800.00	964.77	65.5
10-50-430	REPAIRS & MAINTENANCE	302.21	9,258.14	35,000.00	25,741.86	26.5
10-50-470	UNIFORMS	126.68	847.11	2,000.00	1,152.89	42.4
10-50-590	DUES & LICENSES	.00	.00	250.00	250.00	.0
10-50-610	OFFICE SUPPLIES	.00	16.41	250.00	233.59	6.6
10-50-630	COMPUTER SUPPLIES	.00	.00	1,500.00	1,500.00	.0
10-50-640	OTHER OPERATING SUPPLIES	2,243.16	22,854.15	25,000.00	2,145.85	91.4
10-50-660	VEHICLE FUEL & OIL	561.26	4,819.00	10,000.00	5,181.00	48.2
10-50-665	EQUIP REPAIRS & SERVICES	.00	.00	5,000.00	5,000.00	.0
10-50-670	VEHICLE REPAIRS & MAINT	1,761.11	7,925.84	9,000.00	1,074.16	88.1
10-50-733	CIP PR 18-2 MOWER	.00	11,222.18	12,500.00	1,277.82	89.8
10-50-736	CIP PR 18-2 SMALL RAMADAS	.00	.00	10,000.00	10,000.00	.0
10-50-738	CIP PR 18-3 SCORE BOARD	.00	.00	10,000.00	10,000.00	.0
	TOTAL PARKS	17,064.27	196,515.97	344,854.00	148,338.03	57.0

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE					
10-56-110	SALARIES AND WAGES	9,174.26	76,180.95	116,622.00	40,441.05	65.3
10-56-130	OVERTIME WAGES	.47	.47	.00	(.47)	.0
10-56-210	PAYROLL TAXES	671.75	5,468.27	8,922.00	3,453.73	61.3
10-56-220	RETIREMENT BENEFITS	1,055.39	8,962.27	13,761.00	4,798.73	65.1
10-56-230	EMPLOYEE INSURANCE	1,467.63	12,408.93	16,886.00	4,477.07	73.5
10-56-300	PROFESSIONAL SERVICES	.00	43,183.36	56,800.00	13,616.64	76.0
10-56-340	EDUCATION & TRAINING	100.00	8,094.10	9,000.00	905.90	89.9
10-56-350	BANK CHARGES	832.75	7,712.73	13,000.00	5,287.27	59.3
10-56-415	TELEPHONE	69.92	369.72	4,680.00	4,310.28	7.9
10-56-430	REPAIRS & MAINTENANCE	155.11	1,187.68	1,500.00	312.32	79.2
10-56-540	PUBLIC NOTICES, ADVERTISING	45.28	1,094.76	3,000.00	1,905.24	36.5
10-56-580	TRAVEL	.00	5.69	500.00	494.31	1.1
10-56-590	DUES	.00	11,863.28	11,863.00	(.28)	100.0
10-56-630	COMPUTER SUPPLIES	.00	1,168.75	6,500.00	5,331.25	18.0
10-56-640	OTHER OPERATING SUPPLIES	97.19	3,231.62	3,200.00	(31.62)	101.0
	TOTAL FINANCE	13,669.75	180,932.58	266,234.00	85,301.42	68.0
	RECREATION					
10-57-110	SALARIES AND WAGES	2,811.50	45,040.17	107,178.00	62,137.83	42.0
10-57-130	OVERTIME WAGES	.00	1,050.61	.00	(1,050.61)	.0
10-57-210	PAYROLL TAXES	224.34	3,618.13	8,199.00	4,580.87	44.1
10-57-220	RETIREMENT BENEFITS	281.32	2,514.82	4,951.00	2,436.18	50.8
10-57-230	EMPLOYEE INSURANCE	14.15	772.96	4,143.00	3,370.04	18.7
10-57-300	PROFESSIONAL & TECHNICAL SERV	.00	150.00	700.00	550.00	21.4
10-57-310	SUMMER PROGRAMS	.00	302.44	2,500.00	2,197.56	12.1
10-57-312	SUMMER EVENTS	.00	12.06	2,500.00	2,487.94	.5
10-57-340	EDUCATION AND TRAINING	.00	.00	1,500.00	1,500.00	.0
10-57-410	UTILITIES - POOL	588.89	5,330.98	8,500.00	3,169.02	62.7
10-57-412	UTILITIES - COMM CENTER	318.92	6,432.14	8,500.00	2,067.86	75.7
10-57-415	TELEPHONE - POOL	28.55	390.77	500.00	109.23	78.2
10-57-417	TELEPHONE - COMM CENTER	117.07	957.79	2,000.00	1,042.21	47.9
10-57-430	REPAIRS & MAINTENANCE - POOL	.00	.00	5,250.00	5,250.00	.0
10-57-432	REPAIRS & MAINT - COMM CENTER	489.67	1,728.24	3,500.00	1,771.76	49.4
10-57-470	UNIFORMS	.00	.00	750.00	750.00	.0
10-57-590	DUES & LICENSES	.00	1,455.13	1,600.00	144.87	91.0
10-57-610	OFFICE SUPPLIES	.00	226.87	500.00	273.13	45.4
10-57-630	COMPUTER SUPPLIES	.00	.00	1,500.00	1,500.00	.0
10-57-640	OPERATING SUPPLIES	.00	771.60	1,350.00	578.40	57.2
10-57-642	POOL SUPPLIES	.00	530.61	2,000.00	1,469.39	26.5
10-57-660	VEHICLE FUEL & OIL	.00	192.95	500.00	307.05	38.6
10-57-670	VEHICLE REPAIRS & MAINTENANCE	.00	460.24	1,400.00	939.76	32.9
10-57-680	BINGO QUALIFIED EXPENSE	.00	32.19	550.00	517.81	5.9
	TOTAL RECREATION	4,874.41	71,970.70	170,071.00	98,100.30	42.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY ENRICHMENT					
10-58-520	CITY PROMOTIONS	170.00	2,170.00	2,500.00	330.00	86.8
10-58-521	BENSON CLEAN & BEAUTIFUL	.00	.00	3,500.00	3,500.00	.0
10-58-522	SAN PEDRO VALLEY ALLIANCE	.00	.00	3,000.00	3,000.00	.0
10-58-530	HISTORICAL COMMISSION	.00	.00	2,900.00	2,900.00	.0
10-58-545	FOOD PANTRY	130.00	1,040.00	2,200.00	1,160.00	47.3
10-58-546	FOOD BANK	860.86	5,383.80	5,500.00	116.20	97.9
10-58-560	ECONOMIC DEVELOPMENT	.00	.00	20,000.00	20,000.00	.0
10-58-570	FOURTH OF JULY	.00	12,636.22	30,000.00	17,363.78	42.1
10-58-572	BUTTERFIELD RODEO	.00	5,000.00	5,000.00	.00	100.0
10-58-574	SHOP WITH A COP	.00	.00	500.00	500.00	.0
10-58-579	BUTTERFIELD STAGE DAYS	.00	417.62	2,500.00	2,082.38	16.7
10-58-582	HOLIDAY TREE & LIGHTING	678.36	1,941.24	3,000.00	1,058.76	64.7
10-58-583	HOLIDAY LIGHT PARADE	861.76	2,016.08	1,700.00	(316.08)	118.6
	TOTAL COMMUNITY ENRICHMENT	2,700.98	30,604.96	82,300.00	51,695.04	37.2
	TOURISM DEPARTMENT					
10-60-110	SALARIES AND WAGES	5,788.80	47,084.00	75,477.00	28,393.00	62.4
10-60-210	PAYROLL TAXES	445.74	3,527.75	5,774.00	2,246.25	61.1
10-60-220	RETIREMENT BENEFITS	683.08	5,556.01	8,906.00	3,349.99	62.4
10-60-230	EMPLOYEE INSURANCE	1,068.44	8,549.36	13,521.00	4,971.64	63.2
10-60-340	EDUCATION & TRAINING	.00	644.34	1,100.00	455.66	58.6
10-60-410	UTILITIES	592.32	3,069.41	3,400.00	330.59	90.3
10-60-415	TELEPHONE	300.78	2,941.81	1,600.00	(1,341.81)	183.9
10-60-430	REPAIRS & MAINTENANCE	92.53	803.68	8,000.00	7,196.32	10.1
10-60-540	PUBLIC NOTICES, ADVERTISING	422.08	24,979.94	21,000.00	(3,979.94)	119.0
10-60-550	COUNTY TOURISM COUNCIL	.00	.00	10,011.00	10,011.00	.0
10-60-580	TRAVEL	.00	149.92	400.00	250.08	37.5
10-60-635	SOUVENIER INVENTORY	.00	.00	3,500.00	3,500.00	.0
10-60-640	OPERATING SUPPLIES	29.44	1,506.62	3,000.00	1,493.38	50.2
	TOTAL TOURISM DEPARTMENT	9,423.21	98,812.84	155,689.00	56,876.16	63.5
	CITY ATTORNEY					
10-61-110	SALARIES AND WAGES	7,729.60	65,661.61	100,471.00	34,809.39	65.4
10-61-210	PAYROLL TAXES	588.88	4,901.67	7,686.00	2,784.33	63.8
10-61-220	RETIREMENT BENEFITS	912.08	7,748.00	11,856.00	4,108.00	65.4
10-61-230	EMPLOYEE INSURANCE	551.67	4,421.76	6,980.00	2,558.24	63.4
10-61-300	PROFESSIONAL SERVICES	8,421.81	36,000.55	100,000.00	63,999.45	36.0
10-61-316	OUTSIDE LEGAL FEES	.00	.00	19,900.00	19,900.00	.0
10-61-340	EDUCATION & TRAINING	.00	.00	3,000.00	3,000.00	.0
10-61-580	TRAVEL	8.08	82.42	100.00	17.58	82.4
10-61-610	OFFICE SUPPLIES	.00	59.79	200.00	140.21	29.9
10-61-640	OTHER OPERATING SUPPLIES	.00	.00	150.00	150.00	.0
	TOTAL CITY ATTORNEY	18,212.12	118,875.80	250,343.00	131,467.20	47.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY CLERK					
10-62-110	SALARIES AND WAGES	7,192.19	68,706.39	71,897.00	3,190.61	95.6
10-62-130	OVERTIME WAGES	.00	20.22	236.00	215.78	8.6
10-62-210	PAYROLL TAXES	535.84	5,070.80	5,500.00	429.20	92.2
10-62-220	RETIREMENT BENEFITS	848.65	8,099.10	8,484.00	384.90	95.5
10-62-230	EMPLOYEE INSURANCE	1,026.01	10,860.34	16,653.00	5,792.66	65.2
10-62-300	PROFESSIONAL SERVICES	147.52	2,535.52	3,400.00	864.48	74.6
10-62-340	EDUCATION & TRAINING	.00	1,408.76	.00	(1,408.76)	.0
10-62-415	TELEPHONE	.00	.00	1,560.00	1,560.00	.0
10-62-540	PUBLIC NOTICES, ADVERTISING	.00	427.15	1,500.00	1,072.85	28.5
10-62-580	TRAVEL	.00	45.15	250.00	204.85	18.1
10-62-590	DUES & LICENSES	.00	370.50	1,000.00	629.50	37.1
10-62-605	ELECTION SUPPLIES & POSTAGE	.00	2,306.98	20,000.00	17,693.02	11.5
10-62-630	COMPUTER SUPPLIES	.00	.00	500.00	500.00	.0
10-62-640	OTHER OPERATING SUPPLIES	.00	.00	2,000.00	2,000.00	.0
	TOTAL CITY CLERK	9,750.21	99,850.91	132,980.00	33,129.09	75.1
	PLANNING & ZONING					
10-64-110	SALARIES AND WAGES	3,526.00	28,733.09	70,807.00	42,073.91	40.6
10-64-130	OVERTIME WAGES	.00	411.19	.00	(411.19)	.0
10-64-210	PAYROLL TAXES	264.22	2,132.09	5,417.00	3,284.91	39.4
10-64-220	RETIREMENT BENEFITS	416.07	3,439.04	8,355.00	4,915.96	41.2
10-64-230	EMPLOYEE INSURANCE	667.25	5,076.91	12,612.00	7,535.09	40.3
10-64-300	PROFESSIONAL & TECHNICAL SERV	54.00	54.00	30,000.00	29,946.00	.2
10-64-340	EDUCATION & TRAINING	.00	32.85	1,000.00	967.15	3.3
10-64-430	REPAIRS & MAINTENANCE	42.43	699.10	500.00	(199.10)	139.8
10-64-540	PUBLIC NOTICES, ADVERTISING	45.28	75.04	3,500.00	3,424.96	2.1
10-64-560	FEES & LICENSES	.00	.00	250.00	250.00	.0
10-64-600	SUPPLIES & EXPENSES	.00	44.29	2,500.00	2,455.71	1.8
10-64-630	COMPUTER SUPPLIES	.00	.00	17,500.00	17,500.00	.0
10-64-640	OTHER OPERATING SUPPLIES	.00	70.65	.00	(70.65)	.0
	TOTAL PLANNING & ZONING	5,015.25	40,768.25	152,441.00	111,672.75	26.7

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
10-65-110	SALARIES AND WAGES	1,984.40	17,465.21	25,797.00	8,331.79	67.7
10-65-130	OVERTIME WAGES	.00	11.40	.00	(11.40)	.0
10-65-210	PAYROLL TAXES	144.06	1,280.18	1,974.00	693.82	64.9
10-65-220	RETIREMENT BENEFITS	234.16	2,062.29	3,044.00	981.71	67.8
10-65-230	EMPLOYEE INSURANCE	199.42	2,112.64	3,147.00	1,034.36	67.1
10-65-300	PROFESSIONAL SERVICES	.00	2,952.50	100,000.00	97,047.50	3.0
10-65-340	EDUCATION & TRAINING	15.00	97.07	1,000.00	902.93	9.7
10-65-410	UTILITIES	.00	99.66	6,600.00	6,500.34	1.5
10-65-415	TELEPHONE	.00	864.00	4,400.00	3,536.00	19.6
10-65-430	REPAIRS & MAINTENANCE	.00	749.82	2,400.00	1,650.18	31.2
10-65-440	RENTALS	.00	.00	1,000.00	1,000.00	.0
10-65-470	UNIFORMS	.00	.00	250.00	250.00	.0
10-65-540	PUBLIC NOTICES, ADVERTISING	.00	.00	250.00	250.00	.0
10-65-580	TRAVEL	.00	.00	250.00	250.00	.0
10-65-590	DUES & LICENSES	20.00	49.00	300.00	251.00	16.3
10-65-620	POSTAGE & SHIPPING	.00	.00	100.00	100.00	.0
10-65-630	COMPUTER SUPPLIES	.00	.00	2,400.00	2,400.00	.0
10-65-640	OTHER OPERATING SUPPLIES	53.51	364.20	2,500.00	2,135.80	14.6
10-65-650	CEMETERY	.00	.00	1,000.00	1,000.00	.0
10-65-660	VEHICLE FUEL & OIL	40.31	819.53	1,000.00	180.47	82.0
10-65-670	VEHICLE REPAIRS & MAINT	.00	1,624.52	3,000.00	1,375.48	54.2
	TOTAL PUBLIC WORKS	2,690.86	30,552.02	160,412.00	129,859.98	19.1
	MISCELLANEOUS EXPENSES					
10-79-681	CONTRIBUTION TO FIRE PENSION	.00	.00	22,441.00	22,441.00	.0
10-79-685	CONTRIBUTION TO AIRPORT	.00	.00	99,430.00	99,430.00	.0
10-79-688	CONTRIBUTION TO GOLF COURSE	.00	.00	159,897.00	159,897.00	.0
10-79-690	CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
10-79-691	CONTINGENCY RESERVE SET ASIDE	.00	.00	823,855.00	823,855.00	.0
10-79-695	CONTRIBUTION TO DEBT SERVICE	.00	.00	402,625.00	402,625.00	.0
10-79-697	CONTRIBUTION TO CIP FUND	.00	.00	616,000.00	616,000.00	.0
	TOTAL MISCELLANEOUS EXPENSES	.00	.00	2,174,248.00	2,174,248.00	.0
	TOTAL FUND EXPENDITURES	330,456.61	3,257,036.87	7,866,412.00	4,609,375.13	41.4
	NET REVENUE OVER EXPENDITURES	335,629.10	1,082,888.41	.00	(1,082,888.41)	.0

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

CFD FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
13-40-300	PROFESSIONAL SERVICES	.00	2,561.00	.00	(2,561.00)	.0
13-40-620	PRINTING & POSTAGE	.00	92.20	.00	(92.20)	.0
13-40-640	SUPPLIES	.00	51.81	.00	(51.81)	.0
	TOTAL DEPARTMENT 40	.00	2,705.01	.00	(2,705.01)	.0
	TOTAL FUND EXPENDITURES	.00	2,705.01	.00	(2,705.01)	.0
	NET REVENUE OVER EXPENDITURES	.00	(2,705.01)	.00	2,705.01	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

TRANSIT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
14-300-10	FTA 5311- CAPITAL	4,087.48	26,631.19	65,800.00	39,168.81	40.5
14-300-20	FTA 5311- OPERATING	3,494.29	34,561.72	52,200.00	17,638.28	66.2
14-300-30	FTA 5311- ADMIN	3,219.54	40,584.32	68,000.00	27,415.68	59.7
14-300-60	SEAGO AAA	1,980.96	18,859.07	25,000.00	6,140.93	75.4
14-300-70	FARE REVENUE	610.49	3,929.40	7,000.00	3,070.60	56.1
14-300-75	MISCELLANEOUS INCOME	24,242.29	24,767.29	.00	(24,767.29)	.0
14-300-90	RTAP	.00	1,387.51	1,500.00	112.49	92.5
14-300-99	CARRYFORWARD BALANCE	.00	.00	15,221.00	15,221.00	.0
	TOTAL REVENUE	37,635.05	150,720.50	234,721.00	84,000.50	64.2
	TOTAL FUND REVENUE	37,635.05	150,720.50	234,721.00	84,000.50	64.2

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

TRANSIT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
14-40-110	SALARIES AND WAGES	10,077.82	79,478.04	126,918.00	47,439.96	62.6
14-40-130	OVERTIME WAGES	.00	342.48	.00	(342.48)	.0
14-40-210	PAYROLL TAXES	803.44	6,189.93	9,709.00	3,519.07	63.8
14-40-220	RETIREMENT BENEFITS	935.60	7,815.06	12,168.00	4,352.94	64.2
14-40-230	EMPLOYEE INSURANCE	806.67	6,489.80	11,183.00	4,693.20	58.0
14-40-300	PROFESSIONAL SERVICES	134.00	972.80	2,500.00	1,527.20	38.9
14-40-340	EDUCATION & TRAINING	.00	1,001.45	1,000.00	(1.45)	100.2
14-40-415	TELEPHONE	119.64	954.24	1,960.00	1,005.76	48.7
14-40-470	UNIFORMS	.00	.00	500.00	500.00	.0
14-40-520	INSURANCE- VEHICLES	.00	7,483.86	21,376.00	13,892.14	35.0
14-40-540	PUBLIC NOTICES & ADVERTISING	.00	300.01	2,000.00	1,699.99	15.0
14-40-580	TRAVEL	.00	186.82	400.00	213.18	46.7
14-40-640	OPPERATING SUPPLIES	.00	247.29	800.00	552.71	30.9
14-40-660	VEHICLE FUEL & OIL	1,220.21	12,900.14	20,000.00	7,099.86	64.5
14-40-670	VEHICLE MAINTENANCE & REPAIRS	.00	2,574.86	7,240.00	4,665.14	35.6
14-40-675	VEHICLE PREVENTIV MAINTENANCE	381.07	5,826.82	12,500.00	6,673.18	46.6
14-40-690	CONTINGENCY	.00	.00	4,467.00	4,467.00	.0
	TOTAL EXPENDITURES	14,478.45	132,763.60	234,721.00	101,957.40	56.6
	TOTAL FUND EXPENDITURES	14,478.45	132,763.60	234,721.00	101,957.40	56.6
	NET REVENUE OVER EXPENDITURES	23,156.60	17,956.90	.00	(17,956.90)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
15-300-20	CONSTRUCTION SALES TAX	.00	73,410.89	102,000.00	28,589.11	72.0
15-300-23	GENERAL FUND TRANSFER	.00	.00	616,000.00	616,000.00	.0
15-300-25	SERIES 2010 BOND PROCEEDS	.00	.00	953,600.00	953,600.00	.0
15-300-26	CDBG GRANT	.00	7,000.00	.00	(7,000.00)	.0
15-300-96	SERIES 2010 BOND	.00	168,695.93	.00	(168,695.93)	.0
15-300-99	LOAN/BOND/LEASE FINANCING	.00	.00	1,150,000.00	1,150,000.00	.0
	TOTAL REVENUES	.00	249,106.82	2,821,600.00	2,572,493.18	8.8
	TOTAL FUND REVENUE	.00	249,106.82	2,821,600.00	2,572,493.18	8.8

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
15-40-012	CIP PW 07-8 PAVEMENT MANGMENT	.00	.00	200,000.00	200,000.00	.0
15-40-021	AIR 08-1 AIRPORT PHASE 1	.00	.00	1,000,000.00	1,000,000.00	.0
15-40-031	CIP PW 08-1 CITY HALL IMP	.00	950.00	.00	(950.00)	.0
15-40-058	CIP WA 10-3 5TH TO OCOTILLO	.00	.00	118,600.00	118,600.00	.0
15-40-060	CIP ST 10-3 STREET SIGNAGE UPG	.00	.00	25,000.00	25,000.00	.0
15-40-068	CITY HALL REPL BUILDING	.00	.00	200,000.00	200,000.00	.0
15-40-076	WATER TELEMETERS	5,495.88	6,264.39	50,000.00	43,735.61	12.5
15-40-093	CIP PR 13-01 LIONS PARK RESTRO	.00	1,295.32	.00	(1,295.32)	.0
15-40-105	CIP PW 17-1 SLUM & BLIGHT	.00	41,504.14	100,000.00	58,495.86	41.5
15-40-111	QUIET RAIL CROSSING	.00	.00	150,000.00	150,000.00	.0
15-40-112	WW 10-3 SOFTWARE UPGRADE	.00	.00	80,000.00	80,000.00	.0
15-40-113	WW 17-01 UV SYSTEM	.00	.00	250,000.00	250,000.00	.0
15-40-114	WW 17-02 SOFTWARE UPGRADE	.00	63.18	.00	(63.18)	.0
15-40-115	GAS TELEMETERS	2,616.79	7,844.60	25,000.00	17,155.40	31.4
15-40-117	GAS DETECTION EQUIP	.00	.00	25,000.00	25,000.00	.0
15-40-118	WW 08-01 JET ROUTER	.00	.00	75,000.00	75,000.00	.0
15-40-119	GOLF COURSE IMPROVEMENTS	697.77	54,784.25	443,000.00	388,215.75	12.4
15-40-910	RESERVE FUNDS	.00	.00	80,000.00	80,000.00	.0
	TOTAL EXPENDITURES	8,810.44	112,705.88	2,821,600.00	2,708,894.12	4.0
	TOTAL FUND EXPENDITURES	8,810.44	112,705.88	2,821,600.00	2,708,894.12	4.0
	NET REVENUE OVER EXPENDITURES	(8,810.44)	136,400.94	.00	(136,400.94)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
20-300-10	GASOLINE TAX	37,622.50	280,220.73	413,068.00	132,847.27	67.8
20-300-99	CARRY FORWARD BALANCE	.00	.00	1,437.00	1,437.00	.0
	TOTAL REVENUE	37,622.50	280,220.73	414,505.00	134,284.27	67.6
	TOTAL FUND REVENUE	37,622.50	280,220.73	414,505.00	134,284.27	67.6

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
20-40-110	SALARIES AND WAGES	11,374.40	96,634.90	147,851.00	51,216.10	65.4
20-40-130	OVERTIME WAGES	45.50	111.39	1,500.00	1,388.61	7.4
20-40-210	PAYROLL TAXES	878.35	7,241.32	11,425.00	4,183.68	63.4
20-40-220	RETIREMENT BENEFITS	1,347.55	11,416.05	17,623.00	6,206.95	64.8
20-40-230	EMPLOYEE INSURANCE	2,929.41	23,918.31	39,356.00	15,437.69	60.8
20-40-300	PROFESSIONAL SERVICES	3,978.08	26,103.88	40,000.00	13,896.12	65.3
20-40-305	CONTRACT LABOR - DOC	246.75	1,594.25	4,250.00	2,655.75	37.5
20-40-340	EDUCATION & TRAINING	.00	80.00	500.00	420.00	16.0
20-40-410	UTILITIES	8,057.23	54,362.01	80,000.00	25,637.99	68.0
20-40-415	TELEPHONE	153.26	1,231.11	1,000.00	(231.11)	123.1
20-40-430	REPAIRS & MAINTENANCE-EQUIP	870.02	2,645.17	6,000.00	3,354.83	44.1
20-40-435	REPAIRS & MAINTENANCE-STREETS	2,116.29	12,962.99	15,000.00	2,037.01	86.4
20-40-440	RENTALS	.00	.00	500.00	500.00	.0
20-40-470	UNIFORMS	139.60	863.21	1,500.00	636.79	57.6
20-40-520	INSURANCE	.00	7,597.36	15,000.00	7,402.64	50.7
20-40-640	MATERIALS & SUPPLIES	846.32	6,274.12	7,500.00	1,225.88	83.7
20-40-660	VEHICLE FUEL & OIL	692.31	7,077.23	8,500.00	1,422.77	83.3
20-40-670	VEHICLE MAINTENANCE & REPAIRS	822.39	11,330.72	10,000.00	(1,330.72)	113.3
20-40-680	EQUIPT REPAIRS & MAINT	.00	.00	7,000.00	7,000.00	.0
	TOTAL EXPENDITURES	34,497.46	271,444.02	414,505.00	143,060.98	65.5
	TOTAL FUND EXPENDITURES	34,497.46	271,444.02	414,505.00	143,060.98	65.5
	NET REVENUE OVER EXPENDITURES	3,125.04	8,776.71	.00	(8,776.71)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

GRANTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
46-300-06	SCORE BOARD PARK	.00	4,250.00	10,000.00	5,750.00	42.5
46-300-20	CDBG PARK GRANT	.00	17,444.58	250,000.00	232,555.42	7.0
46-300-31	HISTORIC PRESERVATION GRANT	.00	15,000.00	4,000.00	(11,000.00)	375.0
46-300-39	FIRE GRANTS	.00	.00	1,265,000.00	1,265,000.00	.0
46-300-40	UNION PACIFIC GRANTS	.00	.00	10,000.00	10,000.00	.0
46-300-41	WIFA GRANT	.00	.00	35,000.00	35,000.00	.0
46-300-94	UNCLASSIFIED AIRPORT GRANTS	.00	23,978.40	1,200,000.00	1,176,021.60	2.0
46-300-95	UNCLASSIFIED GRANTS	.00	.00	1,565,000.00	1,565,000.00	.0
46-300-96	WIFA SCADA AND ENERGY STUDY	.00	.00	60,000.00	60,000.00	.0
46-300-97	STATE AIRPORT GRANTS	.00	.00	50,000.00	50,000.00	.0
46-300-99	K9 STATUE DONATION	.00	.00	6,000.00	6,000.00	.0
	TOTAL REVENUE	.00	60,672.98	4,455,000.00	4,394,327.02	1.4
	SOURCE 301					
46-301-00	SCBA EQUIPMENT	.00	.00	500,000.00	500,000.00	.0
46-301-02	APACHE PARK IMPROV	.00	.00	400,000.00	400,000.00	.0
	TOTAL SOURCE 301	.00	.00	900,000.00	900,000.00	.0
	TOTAL FUND REVENUE	.00	60,672.98	5,355,000.00	5,294,327.02	1.1

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

GRANTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
46-41-712	HISTORIC PRESERVATION GRANT	.00	6,917.00	4,000.00	(2,917.00)	172.9
46-41-730	FIRE GRANTS	.00	.00	1,265,000.00	1,265,000.00	.0
46-41-761	WIFA GRANT	.00	.00	35,000.00	35,000.00	.0
46-41-794	UNCLASSIFIED AIRPORT GRANTS	26,333.30	26,333.30	1,200,000.00	1,173,666.70	2.2
46-41-795	UNCLASSIFIED GRANTS	.00	.00	1,565,000.00	1,565,000.00	.0
46-41-796	WIFA SCADA AND ENERGY STUDY	.00	.00	60,000.00	60,000.00	.0
46-41-797	STATE AIRPORT GRANTS	.00	.00	50,000.00	50,000.00	.0
46-41-799	SCORE BOARD PARK	.00	.00	10,000.00	10,000.00	.0
46-41-800	K9 STATUE DONATION	.00	.00	6,000.00	6,000.00	.0
46-41-802	SCBA EQUIPMENT	.00	.00	500,000.00	500,000.00	.0
46-41-803	APACHE PARK IMPROV	.00	.00	400,000.00	400,000.00	.0
	TOTAL EXPENDITURES	26,333.30	33,250.30	5,095,000.00	5,061,749.70	.7
	DEPARTMENT 60					
46-60-100	UNION PACIFIC GRANTS	.00	.00	10,000.00	10,000.00	.0
	TOTAL DEPARTMENT 60	.00	.00	10,000.00	10,000.00	.0
	DEPARTMENT 80					
46-80-100	CDBG PARKS	243,209.48	263,607.77	250,000.00	(13,607.77)	105.4
	TOTAL DEPARTMENT 80	243,209.48	263,607.77	250,000.00	(13,607.77)	105.4
	TOTAL FUND EXPENDITURES	269,542.78	296,858.07	5,355,000.00	5,058,141.93	5.5
	NET REVENUE OVER EXPENDITURES	(269,542.78)	(236,185.09)	.00	236,185.09	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
48-300-40	TRANSFER OF PAYMENTS FROM GF	.00	.00	402,625.00	402,625.00	.0
	TOTAL REVENUES	.00	.00	402,625.00	402,625.00	.0
	TOTAL FUND REVENUE	.00	.00	402,625.00	402,625.00	.0

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
48-40-200	SERIES 2010 BOND DEBT SERVICE	.00	152,725.00	402,625.00	249,900.00	37.9
48-40-201	SERIES 2010 BOND PRINCIPLE	.00	245,000.00	.00	(245,000.00)	.0
	TOTAL EXPENDITURES	.00	397,725.00	402,625.00	4,900.00	98.8
	TOTAL FUND EXPENDITURES	.00	397,725.00	402,625.00	4,900.00	98.8
	NET REVENUE OVER EXPENDITURES	.00	(397,725.00)	.00	397,725.00	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
50-300-10	RESIDENTIAL GAS REVENUE	137,891.43	570,925.53	694,318.00	123,392.47	82.2
50-300-15	MULTI-USER GAS REVENUE	1,651.71	7,346.09	11,734.00	4,387.91	62.6
50-300-20	COMMERCIAL GAS REVENUE	47,942.91	213,492.45	272,902.00	59,409.55	78.2
50-300-30	UTILITY SERVICE CHARGES	1,440.00	11,290.00	17,380.00	6,090.00	65.0
50-300-35	NEW GAS HOOKUPS	.00	4,379.11	3,560.00	(819.11)	123.0
	TOTAL REVENUE	188,926.05	807,433.18	999,894.00	192,460.82	80.8
	SOURCE 399					
50-399-10	PENALTY AND INTEREST FEES	716.44	3,823.49	4,655.00	831.51	82.1
50-399-40	OTHER INCOME	386.35	387.28	.00	(387.28)	.0
	TOTAL SOURCE 399	1,102.79	4,210.77	4,655.00	444.23	90.5
	TOTAL FUND REVENUE	190,028.84	811,643.95	1,004,549.00	192,905.05	80.8

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
50-40-110	SALARIES AND WAGES	20,104.00	155,084.10	233,231.00	78,146.90	66.5
50-40-130	OVERTIME WAGES	513.32	3,357.62	10,000.00	6,642.38	33.6
50-40-210	PAYROLL TAXES	1,515.26	11,397.30	18,607.00	7,209.70	61.3
50-40-220	RETIREMENT BENEFITS	2,387.19	18,588.84	28,701.00	10,112.16	64.8
50-40-230	EMPLOYEE INSURANCE	6,940.08	36,900.08	55,737.00	18,836.92	66.2
50-40-300	PROFESSIONAL SERVICES	.00	7,133.61	30,000.00	22,866.39	23.8
50-40-340	EDUCATION & TRAINING	.00	1,174.37	5,000.00	3,825.63	23.5
50-40-351	BANK CHARGES	293.11	2,503.26	3,750.00	1,246.74	66.8
50-40-410	UTILITIES	408.68	1,661.06	4,000.00	2,338.94	41.5
50-40-415	TELEPHONE	236.20	1,564.66	1,600.00	35.34	97.8
50-40-430	REPAIRS & MAINTENANCE	236.53	1,294.08	5,000.00	3,705.92	25.9
50-40-440	RENTALS	266.06	1,806.31	5,500.00	3,693.69	32.8
50-40-470	UNIFORMS	321.13	934.24	2,100.00	1,165.76	44.5
50-40-520	INSURANCE	.00	31,296.25	57,500.00	26,203.75	54.4
50-40-540	PUBLIC NOTICES, ADVERTISING	47.57	236.57	1,500.00	1,263.43	15.8
50-40-560	FEES & LICENSES	.00	29.00	.00	(29.00)	.0
50-40-590	DUES & LICENSES	1,705.20	3,137.80	5,000.00	1,862.20	62.8
50-40-602	NATURAL GAS PURCHASED	53,395.71	123,698.99	325,000.00	201,301.01	38.1
50-40-620	PRINTING & POSTAGE	289.66	2,668.29	4,500.00	1,831.71	59.3
50-40-640	OPERATING SUPPLIES	879.74	22,707.91	35,250.00	12,542.09	64.4
50-40-660	VEHICLE FUEL & OIL	899.63	11,005.39	10,000.00	(1,005.39)	110.1
50-40-670	VEHICLE REPAIRS & MAINT	370.94	8,714.73	10,000.00	1,285.27	87.2
50-40-690	CONTINGENCY	.00	.00	105,573.00	105,573.00	.0
50-40-701	CIP GS 07-5 TRUCK	.00	6,949.99	25,000.00	18,050.01	27.8
50-40-702	CIP TELEMETERS	.00	9,541.09	.00	(9,541.09)	.0
50-40-708	GS 07-3 BENSON REGULATOR SYS	.00	.00	20,000.00	20,000.00	.0
	TOTAL EXPENDITURES	90,810.01	463,385.54	1,002,549.00	539,163.46	46.2
	MISCELLANEOUS EXPENSES					
50-79-840	BAD DEBT WRITE OFF	217.35	2,547.57	2,000.00	(547.57)	127.4
	TOTAL MISCELLANEOUS EXPENSES	217.35	2,547.57	2,000.00	(547.57)	127.4
	TOTAL FUND EXPENDITURES	91,027.36	465,933.11	1,004,549.00	538,615.89	46.4
	NET REVENUE OVER EXPENDITURES	99,001.48	345,710.84	.00	(345,710.84)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
51-300-10	RESIDENTIAL WATER REVENUE	26,162.85	268,473.30	426,107.00	157,633.70	63.0
51-300-20	COMMERCIAL WATER REVENUE	26,535.12	233,241.97	355,460.00	122,218.03	65.6
51-300-30	NEW WATER HOOKUPS	.00	4,827.36	9,500.00	4,672.64	50.8
	TOTAL REVENUE	52,697.97	506,542.63	791,067.00	284,524.37	64.0
	MISCELLANEOUS REVENUE					
51-399-40	WATER TANK RENTAL	.00	.00	10,170.00	10,170.00	.0
51-399-45	WATER ACCOMODATION FEES	510.00	6,685.00	10,457.00	3,772.00	63.9
51-399-95	OTHER INCOME	386.34	386.34	.00	(386.34)	.0
	TOTAL MISCELLANEOUS REVENUE	896.34	7,071.34	20,627.00	13,555.66	34.3
	TOTAL FUND REVENUE	53,594.31	513,613.97	811,694.00	298,080.03	63.3

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
51-40-110	SALARIES AND WAGES	20,012.80	173,022.89	283,334.00	110,311.11	61.1
51-40-130	OVERTIME WAGES	977.32	5,432.35	10,500.00	5,067.65	51.7
51-40-210	PAYROLL TAXES	1,553.39	12,884.01	22,478.00	9,593.99	57.3
51-40-220	RETIREMENT BENEFITS	2,431.12	20,887.35	34,672.00	13,784.65	60.2
51-40-230	EMPLOYEE INSURANCE	4,299.04	37,495.17	60,273.00	22,777.83	62.2
51-40-300	PROFESSIONAL SERVICES	.00	672.21	35,000.00	34,327.79	1.9
51-40-301	CHEMICAL ANALYSIS	.00	1,896.00	3,000.00	1,104.00	63.2
51-40-340	EDUCATION & TRAINING	156.75	222.82	4,000.00	3,777.18	5.6
51-40-350	BANK CHARGES	293.11	2,503.26	3,000.00	496.74	83.4
51-40-410	UTILITIES	8,489.36	84,440.89	135,000.00	50,559.11	62.6
51-40-415	TELEPHONE	319.04	2,533.22	2,000.00	(533.22)	126.7
51-40-430	REPAIRS & MAINTENANCE	236.55	1,039.06	20,000.00	18,960.94	5.2
51-40-440	RENTALS	.00	.00	1,500.00	1,500.00	.0
51-40-470	UNIFORMS	405.59	1,283.47	1,800.00	516.53	71.3
51-40-520	INSURANCE	.00	6,350.05	10,000.00	3,649.95	63.5
51-40-540	PUBLIC NOTICES, ADVERTISING	15.09	28.46	1,000.00	971.54	2.9
51-40-560	FEES & LICENSES	.00	29.00	.00	(29.00)	.0
51-40-590	DUES & LICENSES	.00	14,240.37	15,000.00	759.63	94.9
51-40-620	PRINTING & POSTAGE	289.66	2,398.28	5,000.00	2,601.72	48.0
51-40-630	COMPUTER SUPPLIES	.00	4,275.00	1,500.00	(2,775.00)	285.0
51-40-640	OTHER OPERATING COSTS	869.91	21,551.73	40,000.00	18,448.27	53.9
51-40-660	FUEL & OIL	988.33	7,821.68	10,000.00	2,178.32	78.2
51-40-665	EQUIPMENT REPAIRS & MAINT	.00	.00	5,000.00	5,000.00	.0
51-40-670	VEHICLE REPAIRS & MAINT	3,315.04	11,688.98	15,000.00	3,311.02	77.9
51-40-690	CONTINGENCY	.00	.00	46,137.00	46,137.00	.0
51-40-701	CIP WA 07-9 TRUCK	.00	6,950.01	20,000.00	13,049.99	34.8
51-40-709	CIP WA 10-5 HILL CREST ST WAT	.00	.00	25,000.00	25,000.00	.0
51-40-840	BAD DEBT WRITE OFF	93.71	180.10	1,500.00	1,319.90	12.0
	TOTAL EXPENDITURES	44,745.81	419,826.36	811,694.00	391,867.64	51.7
	TOTAL FUND EXPENDITURES	44,745.81	419,826.36	811,694.00	391,867.64	51.7
	NET REVENUE OVER EXPENDITURES	8,848.50	93,787.61	.00	(93,787.61)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
52-300-10	RESIDENTIAL WASTEWATER FEES	42,859.26	332,906.95	490,210.00	157,303.05	67.9
52-300-15	MULTI-USER WASTEWATER FEES	340.68	2,725.44	5,735.00	3,009.56	47.5
52-300-20	COMMERCIAL WASTEWATER FEES	26,032.68	206,458.28	287,775.00	81,316.72	71.7
52-300-30	NEW WASTEWATER HOOKUPS	.00	3,822.92	15,225.00	11,402.08	25.1
	TOTAL REVENUE	69,232.62	545,913.59	798,945.00	253,031.41	68.3
	MISCELLANEOUS REVENUE					
52-399-40	MISCELLANEOUS REVENUE	386.34	4,674.26	6,000.00	1,325.74	77.9
	TOTAL MISCELLANEOUS REVENUE	386.34	4,674.26	6,000.00	1,325.74	77.9
	TOTAL FUND REVENUE	69,618.96	550,587.85	804,945.00	254,357.15	68.4

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
52-40-110	SALARIES AND WAGES	17,706.79	153,071.84	228,397.00	75,325.16	67.0
52-40-130	OVERTIME WAGES	1,064.12	10,066.66	15,000.00	4,933.34	67.1
52-40-210	PAYROLL TAXES	1,377.42	11,819.48	18,620.00	6,800.52	63.5
52-40-220	RETIREMENT BENEFITS	2,169.29	18,793.03	28,721.00	9,927.97	65.4
52-40-230	EMPLOYEE INSURANCE	4,404.67	34,925.21	54,560.00	19,634.79	64.0
52-40-300	PROFESSIONAL SERVICES	3,796.19	8,200.68	35,000.00	26,799.32	23.4
52-40-301	CHEMICAL ANALYSES	322.00	6,118.00	10,000.00	3,882.00	61.2
52-40-340	EDUCATION & TRAINING	256.75	322.83	5,000.00	4,677.17	6.5
52-40-350	BANK CHARGES	293.10	2,503.26	5,000.00	2,496.74	50.1
52-40-410	UTILITIES	6,803.33	49,239.16	75,000.00	25,760.84	65.7
52-40-415	TELEPHONE	291.26	2,220.56	4,500.00	2,279.44	49.4
52-40-430	REPAIRS & MAINTENANCE	.00	33,369.02	100,000.00	66,630.98	33.4
52-40-440	RENTALS	.00	4,896.50	5,000.00	103.50	97.9
52-40-470	UNIFORMS	.00	864.73	1,500.00	635.27	57.7
52-40-520	INSURANCE	.00	18,823.15	35,000.00	16,176.85	53.8
52-40-540	PUBLIC NOTICES, ADVERTISING	15.09	28.46	250.00	221.54	11.4
52-40-560	FEES & LICENSES	.00	29.00	.00	(29.00)	.0
52-40-590	DUES & LICENSES	.00	2,691.66	12,000.00	9,308.34	22.4
52-40-620	PRINTING & POSTAGE	289.66	2,398.29	5,000.00	2,601.71	48.0
52-40-630	COMPUTER SUPPLIES	.00	4,410.21	7,500.00	3,089.79	58.8
52-40-640	OPERATING SUPPLIES	1,973.45	38,705.06	45,000.00	6,294.94	86.0
52-40-660	FUEL & OIL	676.39	4,781.77	10,000.00	5,218.23	47.8
52-40-666	EQUIP REPAIRS & MAINT	.00	.00	5,000.00	5,000.00	.0
52-40-670	VEHICLE REPAIRS & MAINT	1,258.11	11,038.65	20,000.00	8,961.35	55.2
52-40-690	CONTINGENCY	.00	.00	52,397.00	52,397.00	.0
52-40-702	CIP 07-4 TRUCK PURCHASE	.00	6,950.00	25,000.00	18,050.00	27.8
52-40-840	BAD DEBT WRITE OFF	75.21	3,200.51	1,500.00	(1,700.51)	213.4
	TOTAL EXPENDITURES	42,772.83	429,467.72	804,945.00	375,477.28	53.4
	TOTAL FUND EXPENDITURES	42,772.83	429,467.72	804,945.00	375,477.28	53.4
	NET REVENUE OVER EXPENDITURES	26,846.13	121,120.13	.00	(121,120.13)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
53-300-10	RESIDENTIAL SANITATION FEES	27,773.29	213,867.98	356,539.00	142,671.02	60.0
53-300-20	COMMERCIAL SANITATION FEES	24,822.36	190,162.88	309,701.00	119,538.12	61.4
53-300-30	NEIGHBORHOOD CLEAN UP PROGRAM	.00	.00	10,000.00	10,000.00	.0
	TOTAL REVENUE	52,595.65	404,030.86	676,240.00	272,209.14	59.8
	TOTAL FUND REVENUE	52,595.65	404,030.86	676,240.00	272,209.14	59.8

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
53-40-110	SALARIES AND WAGES	1,587.03	12,878.32	19,643.00	6,764.68	65.6
53-40-130	OVERTIME WAGES	.71	.71	.00	(.71)	.0
53-40-210	PAYROLL TAXES	120.55	921.35	1,503.00	581.65	61.3
53-40-220	RETIREMENT BENEFITS	160.00	1,492.67	2,318.00	825.33	64.4
53-40-230	HEALTH INSURANCE BENEFITS	224.78	2,443.06	4,223.00	1,779.94	57.9
53-40-350	BANK CHARGES	293.10	2,503.26	3,750.00	1,246.74	66.8
53-40-620	POSTAGE & PRINTING	289.66	2,398.29	4,000.00	1,601.71	60.0
53-40-665	COUNTY SOLID WASTE	19,788.80	134,269.44	214,500.00	80,230.56	62.6
53-40-667	RESIDENTIAL SERVICE CONTRACT	17,373.76	121,620.52	220,000.00	98,379.48	55.3
53-40-668	COMMERCIAL SERVICE CONTRACT	11,842.44	84,606.94	150,000.00	65,393.06	56.4
53-40-675	NEIGHBORHOOD CLEAN UP PROGRAM	.00	399.24	30,000.00	29,600.76	1.3
53-40-690	CONTINGENCY	17,462.40	17,462.40	24,803.00	7,340.60	70.4
53-40-840	BAD DEBT WRITE OFF	59.20	221.56	1,500.00	1,278.44	14.8
	TOTAL EXPENDITURES	69,202.43	381,217.76	676,240.00	295,022.24	56.4
	TOTAL FUND EXPENDITURES	69,202.43	381,217.76	676,240.00	295,022.24	56.4
	NET REVENUE OVER EXPENDITURES	(16,606.78)	22,813.10	.00	(22,813.10)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GOLF OPERATIONS REVENUE					
55-300-05	MEMBERSHIPS	2,354.06	39,012.76	62,000.00	22,987.24	62.9
55-300-10	GREEN & CART FEES	26,177.46	176,282.06	421,500.00	245,217.94	41.8
55-300-15	MERCHANDISE SALES	505.64	9,140.21	15,000.00	5,859.79	60.9
55-300-16	OUTSIDE EVENTS	100.00	29,384.10	20,000.00	(9,384.10)	146.9
55-300-20	PRACTICE FACILITY	.00	79.83	20,000.00	19,920.17	.4
	TOTAL GOLF OPERATIONS REVENUE	29,137.16	253,898.96	538,500.00	284,601.04	47.2
	FOOD AND BEVERAGE REVENUE					
55-301-25	FOOD SALES	29,419.85	207,076.35	300,000.00	92,923.65	69.0
55-301-30	BEER SALES	4,242.98	34,676.97	90,000.00	55,323.03	38.5
55-301-35	WINE SALES	1,153.21	5,416.53	15,000.00	9,583.47	36.1
55-301-40	LIQUOR SALES	3,056.11	19,068.22	30,000.00	10,931.78	63.6
55-301-50	BANQUET REVENUE	400.00	2,541.75	20,000.00	17,458.25	12.7
	TOTAL FOOD AND BEVERAGE REVENUE	38,272.15	268,779.82	455,000.00	186,220.18	59.1
	MISCELLANEOUS REVENUE					
55-399-90	CONTRIBUTION FROM GENERAL FUND	.00	.00	159,897.00	159,897.00	.0
55-399-95	OTHER INCOME	.00	275.00	4,000.00	3,725.00	6.9
	TOTAL MISCELLANEOUS REVENUE	.00	275.00	163,897.00	163,622.00	.2
	TOTAL FUND REVENUE	67,409.31	522,953.78	1,157,397.00	634,443.22	45.2

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GOLF OPERATIONS					
55-40-110	SALARIES AND WAGES	11,573.22	95,261.18	163,988.00	68,726.82	58.1
55-40-130	OVERTIME WAGES	111.24	950.19	.00	(950.19)	.0
55-40-210	PAYROLL TAXES	901.98	7,293.07	12,545.00	5,251.93	58.1
55-40-220	RETIREMENT BENEFITS	828.58	7,075.30	10,393.00	3,317.70	68.1
55-40-230	EMPLOYEE INSURANCE	1,082.64	11,714.53	18,355.00	6,640.47	63.8
55-40-300	PROFESSIONAL SERVICES	127.00	741.00	5,000.00	4,259.00	14.8
55-40-310	INVENTORY- PRO SHOP	1,554.43	8,594.68	20,000.00	11,405.32	43.0
55-40-350	BANK CHARGES	808.50	4,107.57	7,000.00	2,892.43	58.7
55-40-360	CASH SHORT	10.13	(11.51)	.00	11.51	.0
55-40-410	UTILITIES	1,471.48	19,587.94	24,000.00	4,412.06	81.6
55-40-415	TELEPHONE	293.26	1,911.08	2,000.00	88.92	95.6
55-40-430	REPAIRS & MAINT - BUILDING	105.34	1,634.55	2,000.00	365.45	81.7
55-40-440	RENTALS	.00	.00	2,000.00	2,000.00	.0
55-40-520	INSURANCE	.00	4,989.24	12,038.00	7,048.76	41.5
55-40-540	ADVERTISING	.00	120.33	10,000.00	9,879.67	1.2
55-40-580	TRAVEL	55.12	171.09	300.00	128.91	57.0
55-40-590	DUES & LICENSES	.00	647.50	600.00	(47.50)	107.9
55-40-600	OPERATING SUPPLIES	111.89	563.85	1,500.00	936.15	37.6
55-40-610	OFFICE SUPPLIES	15.14	281.81	.00	(281.81)	.0
55-40-615	LANTERN FESTIVAL	.00	12,678.11	.00	(12,678.11)	.0
55-40-620	PRINTING & POSTAGE	.00	.00	100.00	100.00	.0
55-40-630	COMPUTER SUPPLIES	18.98	375.60	.00	(375.60)	.0
55-40-640	OPERATING COSTS- GOLF CARTS	.00	276.02	.00	(276.02)	.0
55-40-645	RANGE OPERATING SUPPLIES	.00	1,974.16	1,300.00	(674.16)	151.9
55-40-660	FUEL & OIL- GOLF CARTS	1,146.81	7,149.23	6,000.00	(1,149.23)	119.2
55-40-670	REPAIRS & MAINT- GOLF CARTS	724.72	2,468.67	20.00	(2,448.67)	12343.
55-40-700	CAPITAL EXPENDITURES	.00	.00	28,650.00	28,650.00	.0
	TOTAL GOLF OPERATIONS	20,940.46	190,555.19	327,789.00	137,233.81	58.1

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MAINTENANCE					
55-50-110	SALARIES AND WAGES	11,557.12	98,054.18	147,107.00	49,052.82	66.7
55-50-130	OVERTIME WAGES	1,579.01	9,011.33	10,000.00	988.67	90.1
55-50-210	PAYROLL TAXES	1,031.09	8,154.95	11,254.00	3,099.05	72.5
55-50-220	RETIREMENT BENEFITS	1,520.56	12,456.72	17,359.00	4,902.28	71.8
55-50-230	EMPLOYEE INSURANCE	1,952.34	15,685.03	26,768.00	11,082.97	58.6
55-50-300	PROFESSIONAL SERVICES	271.00	1,852.89	2,000.00	147.11	92.6
55-50-305	CONTRACT LABOR- DOC	408.50	4,026.50	8,000.00	3,973.50	50.3
55-50-410	UTILITIES	967.68	27,567.18	50,814.00	23,246.82	54.3
55-50-415	TELEPHONE	50.41	440.58	1,400.00	959.42	31.5
55-50-430	REPAIRS & MAINT- IRRIGATION	.00	2,565.27	5,000.00	2,434.73	51.3
55-50-440	RENTALS	.00	.00	500.00	500.00	.0
55-50-470	UNIFORMS	330.99	1,464.91	500.00	(964.91)	293.0
55-50-580	TRAVEL	.00	226.22	250.00	23.78	90.5
55-50-590	DUES & LICENSES	.00	39.99	.00	(39.99)	.0
55-50-600	GOLF COURSE SUPPLIES	750.26	4,786.89	3,500.00	(1,286.89)	136.8
55-50-602	FERTILIZERS	.00	7,991.74	4,000.00	(3,991.74)	199.8
55-50-604	CHEMICALS	.00	2,062.38	10,000.00	7,937.62	20.6
55-50-606	LANDSCAPING	38.25	38.25	500.00	461.75	7.7
55-50-608	SAND & GRAVEL	.00	7,895.56	8,000.00	104.44	98.7
55-50-609	SEED	.00	24,257.63	29,000.00	4,742.37	83.7
55-50-610	OFFICE SUPPLIES	.00	.00	200.00	200.00	.0
55-50-640	OTHER OPERATING COSTS	24.09	52.58	600.00	547.42	8.8
55-50-660	FUEL & OIL	2,388.74	8,380.89	18,000.00	9,619.11	46.6
55-50-670	REPAIRS & MAINT- EQUIPMENT	779.10	24,358.69	20,000.00	(4,358.69)	121.8
55-50-711	GC 17-01 CHEMICAL APPLICATOR	532.96	4,178.36	7,990.00	3,811.64	52.3
55-50-712	GC 17-02 UTILITY MAINT VEHICLE	532.96	6,139.53	7,990.00	1,850.47	76.8
55-50-713	GC 17-03 FAIRWAY UNIT MOWER	532.97	5,158.97	7,990.00	2,831.03	64.6
	TOTAL MAINTENANCE	25,248.03	276,847.22	398,722.00	121,874.78	69.4

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FOOD AND BEVERAGE					
55-60-110	SALARIES AND WAGES	17,071.22	136,437.36	169,382.00	32,944.64	80.6
55-60-130	OVERTIME WAGES	1,479.39	18,964.34	11,000.00	(7,964.34)	172.4
55-60-210	PAYROLL TAXES	1,809.16	14,380.22	13,833.00	(547.22)	104.0
55-60-220	RETIREMENT BENEFITS	1,977.65	15,307.99	16,398.00	1,090.01	93.4
55-60-230	EMPLOYEE INSURANCE	3,220.66	25,759.87	25,368.00	(391.87)	101.5
55-60-300	PROFESSIONAL SERVICES	240.56	3,034.43	5,000.00	1,965.57	60.7
55-60-310	FOOD COST	7,649.41	67,321.73	125,000.00	57,678.27	53.9
55-60-315	BEER COSTS	1,987.95	11,445.84	23,000.00	11,554.16	49.8
55-60-316	WINE COSTS	432.00	2,318.78	4,300.00	1,981.22	53.9
55-60-320	LIQUOR COSTS	649.00	3,897.12	6,000.00	2,102.88	65.0
55-60-350	BANK CHARGES	801.15	4,801.04	6,400.00	1,598.96	75.0
55-60-360	CASH SHORT	32.20	71.02	.00	(71.02)	.0
55-60-420	DIRECT TV	213.48	1,873.32	2,100.00	226.68	89.2
55-60-430	REPAIRS & MAINTENANCE	129.98	3,101.15	6,000.00	2,898.85	51.7
55-60-440	RENTALS	375.17	2,463.72	4,000.00	1,536.28	61.6
55-60-470	UNIFORMS	.00	559.55	250.00	(309.55)	223.8
55-60-540	ADVERTISING	.00	45.30	2,000.00	1,954.70	2.3
55-60-560	FEES & LICENSES	.00	150.00	200.00	50.00	75.0
55-60-580	TRAVEL	.00	.00	500.00	500.00	.0
55-60-590	DUES & LICENSES	.00	630.44	600.00	(30.44)	105.1
55-60-600	SUPPLIES & EXPENSES	122.92	358.08	250.00	(108.08)	143.2
55-60-603	KITCHEN SUPPLIES	702.47	4,794.68	4,500.00	(294.68)	106.6
55-60-605	RESTAURANT SUPPLIES	152.42	5,065.96	4,500.00	(565.96)	112.6
55-60-610	OFFICE SUPPLIES	.00	444.81	250.00	(194.81)	177.9
55-60-620	PRINTING & POSTAGE	.00	.00	55.00	55.00	.0
	TOTAL FOOD AND BEVERAGE	39,046.79	323,226.75	430,886.00	107,659.25	75.0
	TOTAL FUND EXPENDITURES	85,235.28	790,629.16	1,157,397.00	366,767.84	68.3
	NET REVENUE OVER EXPENDITURES	(17,825.97)	(267,675.38)	.00	267,675.38	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
56-300-21	CONTRIBUTION GENERAL FUND	.00	.00	99,430.00	99,430.00	.0
	TOTAL REVENUE	.00	.00	99,430.00	99,430.00	.0
	SOURCE 301					
56-301-60	BUSINESS REVENUE	10.00	5,144.93	1,000.00	(4,144.93)	514.5
56-301-65	LAND LEASE PAYMENTS	3,609.59	10,345.73	10,270.00	(75.73)	100.7
56-301-66	TIE DOWN REVENUE	.00	680.00	1,000.00	320.00	68.0
56-301-67	FLOWAGE REVENUE	.00	1,605.25	10,000.00	8,394.75	16.1
	TOTAL SOURCE 301	3,619.59	17,775.91	22,270.00	4,494.09	79.8
	TOTAL FUND REVENUE	3,619.59	17,775.91	121,700.00	103,924.09	14.6

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
56-40-300	PROFESSIONAL SERVICES	2,411.67	23,735.92	30,000.00	6,264.08	79.1
56-40-410	UTILITIES	808.96	7,062.37	15,000.00	7,937.63	47.1
56-40-415	TELEPHONE	227.04	1,816.13	3,000.00	1,183.87	60.5
56-40-430	REPAIRS & MAINTENANCE	35.00	8,293.34	35,000.00	26,706.66	23.7
56-40-445	PROPERTY RENTALS	.00	.00	1,700.00	1,700.00	.0
56-40-520	INSURANCE	.00	12,178.48	27,000.00	14,821.52	45.1
56-40-640	SUPPLIES	.00	1,572.82	10,000.00	8,427.18	15.7
	TOTAL EXPENDITURES	3,482.67	54,659.06	121,700.00	67,040.94	44.9
	TOTAL FUND EXPENDITURES	3,482.67	54,659.06	121,700.00	67,040.94	44.9
	NET REVENUE OVER EXPENDITURES	136.92	(36,883.15)	.00	36,883.15	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

FIREMEN'S PENSION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
70-300-10	CONTRIBUTIONS FROM STATE FUND	.00	4,595.44	4,700.00	104.56	97.8
70-300-15	CONTRIBUTION FROM FIRE, INC	.00	.00	2,059.00	2,059.00	.0
70-300-20	CONTRIBUTION FROM GENERAL FUND	.00	.00	22,441.00	22,441.00	.0
70-300-30	INTEREST INCOME	1,110.99	7,865.57	1,000.00	(6,865.57)	786.6
70-300-40	OTHER INCOME	235.90	2,754.15	.00	(2,754.15)	.0
	TOTAL REVENUE	1,346.89	15,215.16	30,200.00	14,984.84	50.4
	TOTAL FUND REVENUE	1,346.89	15,215.16	30,200.00	14,984.84	50.4

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2019

FIREMEN'S PENSION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
70-40-350	BANK CHARGES	.00	25.00	.00	(25.00)	.0
70-40-660	PENSION PAYMENTS	2,800.00	21,800.00	30,200.00	8,400.00	72.2
	TOTAL EXPENDITURES	2,800.00	21,825.00	30,200.00	8,375.00	72.3
	TOTAL FUND EXPENDITURES	2,800.00	21,825.00	30,200.00	8,375.00	72.3
	NET REVENUE OVER EXPENDITURES	(1,453.11)	(6,609.84)	.00	6,609.84	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	GENERAL REVENUE					
10-301-10	GENERAL PROPERTY TAX	19,956.85	211,993.27	323,409.00	111,415.73	65.6
10-301-15	CITY SALES TAX	380,976.87	2,679,000.89	3,850,000.00	1,170,999.11	69.6
10-301-17	BED TAX COLLECTED	8,274.22	44,380.92	70,000.00	25,619.08	63.4
10-301-20	STATE SALES TAX	49,153.77	324,464.31	456,737.00	132,272.69	71.0
10-301-25	FRANCHISE TAX	18,215.37	129,305.58	165,000.00	35,694.42	78.4
10-301-30	AUTO LIEU TAX	11,701.13	142,950.58	270,007.00	127,056.42	52.9
10-301-35	BUSINESS LICENSE	250.00	5,755.00	20,800.00	15,045.00	27.7
10-301-45	STATE REVENUE SHARING	50,266.32	402,130.56	603,131.00	201,000.44	66.7
10-301-50	INTEREST INCOME	280.14	2,864.27	1,800.00	(1,064.27)	159.1
10-301-55	COPIES AND NOTARY FEES	13.75	122.60	500.00	377.40	24.5
10-301-65	MISCELLANEOUS	906.70	26,016.93	10,000.00	(16,016.93)	260.2
10-301-70	SALE OF FIXED ASSETS	.00	.00	5,000.00	5,000.00	.0
10-301-71	PROPERTY RENTALS	425.00	26,441.53	40,000.00	13,558.47	66.1
	TOTAL GENERAL REVENUE	540,420.12	3,995,426.44	5,816,384.00	1,820,957.56	68.7
	COMMUNITY DEVELOPMENT					
10-303-10	PLANNING & ZONING FEES	.00	189.65	75,000.00	74,810.35	.3
10-303-15	BUILDING PERMITS & FEES	7,629.90	42,423.43	75,000.00	32,576.57	56.6
10-303-16	BUILDING PLAN REVIEW FEES	1,048.70	11,161.60	20,000.00	8,838.40	55.8
10-303-17	PUBLIC WORKS REVIEW FEES	2,038.53	10,572.33	150,000.00	139,427.67	7.1
10-303-18	PW RECORDING/MISC FEES	.00	.00	600.00	600.00	.0
	TOTAL COMMUNITY DEVELOPMENT	10,717.13	64,347.01	320,600.00	256,252.99	20.1
	POLICE REVENUE					
10-305-10	FORFEITURE REV/CHECKPROOF VEH	.00	.00	1,000.00	1,000.00	.0
10-305-20	REPORT INCOME	.00	219.00	750.00	531.00	29.2
10-305-21	FINGERPRINT REVENUE	.00	555.00	1,200.00	645.00	46.3
10-305-30	DOG LICENSES/SHELTER FEES	380.00	2,549.10	5,000.00	2,450.90	51.0
10-305-32	ANIMAL MEDICAL DONATIONS	475.00	9,223.58	13,000.00	3,776.42	71.0
10-305-33	SPAY/NEUTER GRANTS	.00	.00	5,000.00	5,000.00	.0
10-305-35	SHELTER FEES FROM COUNTY	145.50	2,851.90	8,000.00	5,148.10	35.7
10-305-39	STONEGARDEN GRANT	15,950.62	23,860.65	50,000.00	26,139.35	47.7
10-305-41	GITEM GRANT	.00	9,879.21	65,000.00	55,120.79	15.2
10-305-42	GOHS GRANT FOR OT	.00	.00	2,000.00	2,000.00	.0
10-305-50	RICO SEIZURE REVENUE	.00	.00	1,000.00	1,000.00	.0
10-305-71	POLICE GRANT - HIDT	.00	.00	2,500.00	2,500.00	.0
10-305-80	OFFICER SAFETY EQUIPMENT	3.80	232.17	1,000.00	767.83	23.2
10-305-95	OTHER INCOME	.00	4,865.83	70,349.00	65,483.17	6.9
	TOTAL POLICE REVENUE	16,954.92	54,236.44	225,799.00	171,562.56	24.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FIREMEN'S REVENUE					
10-306-10	FIREMEN'S REVENUE	(11,801.99)	18,841.10	40,000.00	21,158.90	47.1
10-306-20	FIRE DEPT DONATIONS	.00	.00	500.00	500.00	.0
	TOTAL FIREMEN'S REVENUE	(11,801.99)	18,841.10	40,500.00	21,658.90	46.5
	MAGISTRATE REVENUE					
10-307-10	CITATIONS FROM BENSON PD	.00	811.49	36,250.00	35,438.51	2.2
	TOTAL MAGISTRATE REVENUE	.00	811.49	36,250.00	35,438.51	2.2
	LIBRARY REVENUE					
10-309-10	LIBRARY FINES	652.30	5,179.53	7,500.00	2,320.47	69.1
10-309-20	DONATIONS - RESTRICTED	.00	.00	100.00	100.00	.0
	TOTAL LIBRARY REVENUE	652.30	5,179.53	7,600.00	2,420.47	68.2
	PARKS					
10-310-10	POOL FEES	.00	536.42	5,900.00	5,363.58	9.1
10-310-20	SUMMER PROGRAM FEES	.00	300.00	5,700.00	5,400.00	5.3
10-310-25	PARK USER FEES	215.00	2,602.07	5,000.00	2,397.93	52.0
10-310-50	DONATIONS	.00	.00	1,000.00	1,000.00	.0
10-310-60	JULY 4 REVENUES/DONATIONS	.00	60.00	15,000.00	14,940.00	.4
10-310-65	TOURISM SALES	457.75	3,092.25	2,800.00	(292.25)	110.4
10-310-95	OTHER EVENTS	.00	75.00	500.00	425.00	15.0
10-310-98	MISCELLANEOUS	.00	.00	500.00	500.00	.0
	TOTAL PARKS	672.75	6,665.74	36,400.00	29,734.26	18.3
	CEMETERY REVENUE					
10-312-10	CITY CEMETERY	300.00	600.00	1,000.00	400.00	60.0
	TOTAL CEMETERY REVENUE	300.00	600.00	1,000.00	400.00	60.0
	RECREATION REVENUE					
10-317-46	BINGO REVENUE	25.44	411.94	1,000.00	588.06	41.2
	TOTAL RECREATION REVENUE	25.44	411.94	1,000.00	588.06	41.2

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
10-399-99	CARRYFORWARD BALANCE	.00	.00	1,458,035.00	1,458,035.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	1,458,035.00	1,458,035.00	.0
	TOTAL FUND REVENUE	557,940.67	4,146,519.69	7,943,568.00	3,797,048.31	52.2

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
10-41-110	SALARIES AND WAGES	14,329.60	72,573.40	184,214.00	111,640.60	39.4
10-41-210	PAYROLL TAXES	1,115.35	5,736.12	14,092.00	8,355.88	40.7
10-41-220	RETIREMENT BENEFITS	1,647.92	8,564.05	21,185.00	12,620.95	40.4
10-41-230	EMPLOYEE INSURANCE	741.23	657.79	14,550.00	13,892.21	4.5
10-41-300	PROFESSIONAL SERVICES	.00	7,432.28	4,000.00	(3,432.28)	185.8
10-41-310	PROFESSIONAL SERVICES - HR	81.00	12,578.09	4,000.00	(8,578.09)	314.5
10-41-330	IT SERVICES	6,063.63	78,231.23	110,000.00	31,768.77	71.1
10-41-335	INTERGOVERNMENTAL RELATIONS	.00	4,273.88	5,500.00	1,226.12	77.7
10-41-340	EDUCATION & TRAINING	.00	50.00	1,200.00	1,150.00	4.2
10-41-410	UTILITIES	1,150.90	10,026.06	15,000.00	4,973.94	66.8
10-41-415	TELEPHONE	4,706.12	29,422.37	15,000.00	(14,422.37)	196.2
10-41-430	REPAIRS & MAINTENANCE	1,014.75	5,725.93	11,000.00	5,274.07	52.1
10-41-440	RENTALS	.00	377.93	2,000.00	1,622.07	18.9
10-41-470	UNIFORMS	.00	.00	500.00	500.00	.0
10-41-520	INSURANCE	.00	51,586.01	63,000.00	11,413.99	81.9
10-41-540	PUBLIC NOTICES, ADVERTISING	148.78	519.74	1,000.00	480.26	52.0
10-41-542	ADVERTISING - HR	119.03	802.14	3,500.00	2,697.86	22.9
10-41-580	TRAVEL	.00	1,089.68	4,000.00	2,910.32	27.2
10-41-590	DUES & LICENSES	.00	9,950.00	10,000.00	50.00	99.5
10-41-610	OFFICE SUPPLIES	355.10	1,248.98	750.00	(498.98)	166.5
10-41-620	POSTAGE & SHIPPING	.00	2,134.55	3,000.00	865.45	71.2
10-41-630	COMPUTER SUPPLIES	.00	5,006.26	250.00	(4,756.26)	2002.5
10-41-635	IT SUPPLIES NETWORK	.00	1,805.50	4,000.00	2,194.50	45.1
10-41-640	OPERATING SUPPLIES	104.80	699.95	2,500.00	1,800.05	28.0
10-41-660	VEHICLE FUEL & OIL	37.14	518.26	2,500.00	1,981.74	20.7
10-41-670	VEHICLE REPAIR & MAINT	499.28	2,801.97	2,500.00	(301.97)	112.1
10-41-705	PROPERTY PAYMENT	.00	6,130.00	12,760.00	6,630.00	48.0
	TOTAL ADMINISTRATION	32,114.63	319,942.17	512,001.00	192,058.83	62.5
	CITY COUNCIL					
10-42-110	SALARIES AND WAGES	1,600.00	11,800.00	19,200.00	7,400.00	61.5
10-42-210	PAYROLL TAXES	130.20	1,024.74	1,469.00	444.26	69.8
10-42-230	WORKMAN'S COMPENSATION	3.84	30.24	46.00	15.76	65.7
10-42-580	TRAVEL	.00	5,924.57	13,000.00	7,075.43	45.6
10-42-582	COUNCIL PHOTOS	.00	.00	500.00	500.00	.0
10-42-591	EMPLOYEE COUNCIL	.00	481.07	900.00	418.93	53.5
10-42-630	COMPUTER SUPPLIES	.00	538.10	2,000.00	1,461.90	26.9
10-42-640	OPERATING SUPPLIES	499.56	1,006.94	3,000.00	1,993.06	33.6
10-42-685	LEAGUE OF CITIES BOOTH	31.76	4,349.61	3,500.00	(849.61)	124.3
	TOTAL CITY COUNCIL	2,265.36	25,155.27	43,615.00	18,459.73	57.7

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BUILDING DEPARTMENT					
10-43-110	SALARIES AND WAGES	3,552.00	29,384.00	102,240.00	72,856.00	28.7
10-43-130	OVERTIME WAGES	.00	33.30	.00	(33.30)	.0
10-43-210	PAYROLL TAXES	284.31	2,257.80	7,821.00	5,563.20	28.9
10-43-220	RETIREMENT BENEFITS	408.48	3,484.09	11,758.00	8,273.91	29.6
10-43-230	EMPLOYEE INSURANCE	931.27	6,971.74	27,302.00	20,330.26	25.5
10-43-300	PROFESSIONAL SERVICES	15,391.23	46,109.71	65,000.00	18,890.29	70.9
10-43-340	EDUCATION & TRAINING	.00	.00	3,000.00	3,000.00	.0
10-43-415	TELEPHONE	.00	.00	500.00	500.00	.0
10-43-430	REPAIRS & MAINTENANCE	38.57	255.95	500.00	244.05	51.2
10-43-470	UNIFORMS	34.60	214.50	800.00	585.50	26.8
10-43-540	PUBLIC NOTICES, ADVERTISING	.00	.00	250.00	250.00	.0
10-43-590	DUES & LICENSES	.00	.00	400.00	400.00	.0
10-43-610	OFFICE SUPPLIES	.00	145.14	1,000.00	854.86	14.5
10-43-620	POSTAGE & SHIPPING	.00	.00	400.00	400.00	.0
10-43-630	COMPUTER SUPPLIES	.00	.00	2,800.00	2,800.00	.0
10-43-640	OPERATING SUPPLIES	.00	85.71	300.00	214.29	28.6
10-43-660	VEHICLE FUEL & OIL	159.29	441.92	1,000.00	558.08	44.2
10-43-670	VEHICLE REPAIR & MAINT	.00	524.99	750.00	225.01	70.0
10-43-702	PERMIT TRACKING DATABASE	.00	.00	40,000.00	40,000.00	.0
	TOTAL BUILDING DEPARTMENT	20,799.75	89,908.85	265,821.00	175,912.15	33.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE					
10-45-110	SALARIES AND WAGES	79,259.04	748,744.10	1,114,533.00	365,788.90	67.2
10-45-130	OVERTIME WAGES	4,906.45	64,495.04	85,000.00	20,504.96	75.9
10-45-131	OVERTIME WAGES STONE GARDEN	301.35	5,265.29	50,000.00	44,734.71	10.5
10-45-132	GITTEM	.00	792.09	5,000.00	4,207.91	15.8
10-45-133	GOHS OVERTIME GRANT	1,015.50	4,975.95	2,000.00	(2,975.95)	248.8
10-45-210	PAYROLL TAXES	6,345.39	56,068.23	95,589.00	39,520.77	58.7
10-45-220	RETIREMENT BENEFITS	21,497.23	124,775.97	350,155.00	225,379.03	35.6
10-45-230	EMPLOYEE INSURANCE	17,327.57	152,621.19	255,648.00	103,026.81	59.7
10-45-300	PROFESSIONAL SERVICES	.00	21,705.14	35,000.00	13,294.86	62.0
10-45-320	HOLDING CELL SUPPLIES & MEALS	107.86	216.27	300.00	83.73	72.1
10-45-340	EDUCATION & TRAINING	599.00	3,389.75	10,000.00	6,610.25	33.9
10-45-410	UTILITIES	1,532.20	8,791.42	12,000.00	3,208.58	73.3
10-45-415	TELECOMMUNICATIONS	2,604.22	19,216.82	25,000.00	5,783.18	76.9
10-45-430	BLDG & EQUIP REPAIRS & MAINT	148.69	5,352.33	4,500.00	(852.33)	118.9
10-45-440	RENTALS	.00	1,200.00	15,000.00	13,800.00	8.0
10-45-470	UNIFORMS	.00	12,229.33	24,000.00	11,770.67	51.0
10-45-580	TRAVEL	53.10	346.75	2,000.00	1,653.25	17.3
10-45-590	DUES & LICENSES	.00	1,136.44	2,000.00	863.56	56.8
10-45-593	ANIMAL CONTROL MEDICAL	5.00	223.99	2,000.00	1,776.01	11.2
10-45-594	ANIMAL MEDICAL FROM DONATIONS	645.50	8,709.64	10,000.00	1,290.36	87.1
10-45-595	SPAY & NEUTER FROM GRANTS	.00	180.00	2,500.00	2,320.00	7.2
10-45-598	GRANT MATCHES	.00	.00	6,000.00	6,000.00	.0
10-45-610	OFFICE SUPPLIES	102.11	2,777.90	2,500.00	(277.90)	111.1
10-45-630	COMPUTER SUPPLIES	.00	10,845.75	10,000.00	(845.75)	108.5
10-45-640	OPERATING SUPPLIES	1,114.94	14,351.04	18,000.00	3,648.96	79.7
10-45-660	FUEL & OIL	3,121.15	21,824.13	25,000.00	3,175.87	87.3
10-45-670	VEHICLE REPAIRS & MAINT	1,949.57	25,889.57	20,000.00	(5,889.57)	129.5
10-45-714	PD 13-03 UNMARKED PD VEHICLE	.00	.00	13,585.00	13,585.00	.0
10-45-716	PD 07-1 PATROL VEHICLE REPL	.00	28,700.96	37,111.00	8,410.04	77.3
10-45-717	PD 17-02 REPLACE PORTABLE COMM	.00	.00	10,000.00	10,000.00	.0
10-45-718	PD 18-01 REPLACE LONG GUNDS	.00	9,013.26	9,000.00	(13.26)	100.2
10-45-719	PD 18-02 SECURITY UPGRADE	.00	.00	10,000.00	10,000.00	.0
10-45-720	PD 18-03 ANIMAL SHELTER IMPROV	.00	1,728.00	4,400.00	2,672.00	39.3
	TOTAL POLICE	142,635.87	1,355,566.35	2,267,821.00	912,254.65	59.8

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE DEPARTMENT					
10-46-110	SALARIES AND WAGES	11,540.80	106,915.35	150,018.00	43,102.65	71.3
10-46-130	OVERTIME WAGES	.00	2,487.19	.00	(2,487.19)	.0
10-46-210	PAYROLL TAXES	557.17	4,718.60	7,012.00	2,293.40	67.3
10-46-220	RETIREMENT BENEFITS	2,555.22	12,521.26	33,216.00	20,694.74	37.7
10-46-230	EMPLOYEE INSURANCE	1,832.05	15,029.57	19,687.00	4,657.43	76.3
10-46-300	PROFESSIONAL SERVICES	6,600.00	53,094.00	99,200.00	46,106.00	53.5
10-46-305	FIRE MARSHALL FEES	.00	.00	4,000.00	4,000.00	.0
10-46-310	FIREFIGHTER HEALTHCARE	.00	50.00	8,000.00	7,950.00	.6
10-46-340	EDUCATION & TRAINING W/ TRAVEL	464.60	3,657.07	10,000.00	6,342.93	36.6
10-46-410	UTILITIES	850.54	6,151.20	10,000.00	3,848.80	61.5
10-46-415	TELEPHONE	975.80	7,204.55	9,500.00	2,295.45	75.8
10-46-430	EQUIP REPAIRS & MAINT	10,475.70	20,014.72	14,000.00	(6,014.72)	143.0
10-46-431	TURNOUT MAINTENANCE	.00	2,095.18	5,000.00	2,904.82	41.9
10-46-432	STATION REPAIRS & MAINT	112.02	5,729.70	10,000.00	4,270.30	57.3
10-46-433	TURNOUT REPLACEMENTS	17,225.94	19,597.49	15,000.00	(4,597.49)	130.7
10-46-440	RENTALS	.00	1,200.00	7,000.00	5,800.00	17.1
10-46-450	RECORDS MANAGEMENT	.00	.00	2,000.00	2,000.00	.0
10-46-470	UNIFORMS	.00	670.00	800.00	130.00	83.8
10-46-580	TRAVEL	177.00	177.00	300.00	123.00	59.0
10-46-590	DUES & LICENSES	.00	100.00	2,000.00	1,900.00	5.0
10-46-596	COMMUNITY SERVICE PROJECTS	.00	5,149.76	3,000.00	(2,149.76)	171.7
10-46-598	GRANT MATCHES	.00	.00	50,000.00	50,000.00	.0
10-46-610	OFFICE SUPPLIES	459.81	1,289.09	2,000.00	710.91	64.5
10-46-630	COMPUTER SUPPLIES	.00	.00	600.00	600.00	.0
10-46-640	OPERATING SUPPLIES	949.83	6,069.08	12,000.00	5,930.92	50.6
10-46-650	EMS SUPPLIES	655.83	4,178.47	7,000.00	2,821.53	59.7
10-46-660	FUEL & OIL	262.25	2,808.96	6,000.00	3,191.04	46.8
10-46-670	VEHICLE REPAIRS & MAINT	.00	21,916.77	45,000.00	23,083.23	48.7
10-46-700	CAPITAL OUTLAY	.00	(100.00)	.00	100.00	.0
10-46-705	FD 07-02 FIRE HOSE & ACCESS	.00	.00	5,000.00	5,000.00	.0
	TOTAL FIRE DEPARTMENT	55,694.56	302,725.01	537,333.00	234,607.99	56.3
	MAGISTRATE					
10-47-110	SALARIES AND WAGES	2,916.67	22,260.44	35,700.00	13,439.56	62.4
10-47-210	PAYROLL TAXES	245.87	1,830.45	2,731.00	900.55	67.0
10-47-230	EMPLOYEE INSURANCE	6.42	51.35	104.00	52.65	49.4
10-47-300	PROFESSIONAL SERVICES	.00	.00	36,000.00	36,000.00	.0
10-47-340	EDUCATION & TRAINING	.00	.00	1,001.00	1,001.00	.0
10-47-440	FINES TO COUNTY	.00	.00	500.00	500.00	.0
10-47-590	DUES & LICENSES	.00	.00	50.00	50.00	.0
10-47-593	STATE FEES PAID	.00	.00	500.00	500.00	.0
	TOTAL MAGISTRATE	3,168.96	24,142.24	76,586.00	52,443.76	31.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY					
10-49-110	SALARIES AND WAGES	10,082.80	81,660.00	127,487.00	45,827.00	64.1
10-49-210	PAYROLL TAXES	811.34	6,479.52	9,753.00	3,273.48	66.4
10-49-220	RETIREMENT BENEFITS	1,159.50	9,658.74	14,661.00	5,002.26	65.9
10-49-230	EMPLOYEE INSURANCE	2,260.70	17,582.46	28,255.00	10,672.54	62.2
10-49-300	PROFESSIONAL SERVICES	.00	50.00	700.00	650.00	7.1
10-49-330	IT SERVICES	.00	.00	1,000.00	1,000.00	.0
10-49-410	UTILITIES	1,007.25	8,652.35	12,000.00	3,347.65	72.1
10-49-415	TELEPHONE	207.06	1,109.75	3,100.00	1,990.25	35.8
10-49-430	REPAIRS & MAINTENANCE	239.74	2,260.18	3,500.00	1,239.82	64.6
10-49-580	TRAVEL	.00	214.92	250.00	35.08	86.0
10-49-590	DUES & LICENSES	175.00	350.00	300.00	(50.00)	116.7
10-49-630	COMPUTER SUPPLIES	.00	349.52	11,000.00	10,650.48	3.2
10-49-640	OPERATING SUPPLIES	110.88	1,779.97	5,500.00	3,720.03	32.4
10-49-696	BOOKS	4,364.64	7,657.70	20,000.00	12,342.30	38.3
	TOTAL LIBRARY	20,418.91	137,805.11	237,506.00	99,700.89	58.0
	PARKS					
10-50-110	SALARIES & WAGES	7,091.04	58,910.06	117,897.00	58,986.94	50.0
10-50-130	OVERTIME WAGES	.00	1,042.39	5,100.00	4,057.61	20.4
10-50-210	PAYROLL TAXES	563.49	4,730.09	9,409.00	4,678.91	50.3
10-50-220	RETIREMENT BENEFITS	815.46	7,116.93	14,145.00	7,028.07	50.3
10-50-230	EMPLOYEE INSURANCE	4,726.90	18,951.98	28,905.00	9,953.02	65.6
10-50-300	PROFESSIONAL SERVICES	.00	250.00	2,500.00	2,250.00	10.0
10-50-305	CONTRACT LABOR - DOC	378.00	1,398.50	4,000.00	2,601.50	35.0
10-50-340	EDUCATION & TRAINING	80.00	80.00	1,000.00	920.00	8.0
10-50-410	UTILITIES	1,984.78	16,646.23	25,000.00	8,353.77	66.6
10-50-415	TELEPHONE	234.57	1,875.32	2,800.00	924.68	67.0
10-50-430	REPAIRS & MAINTENANCE	4,524.65	24,990.42	25,000.00	9.58	100.0
10-50-470	UNIFORMS	101.25	627.67	2,000.00	1,372.33	31.4
10-50-590	DUES & LICENSES	.00	40.00	500.00	460.00	8.0
10-50-610	OFFICE SUPPLIES	.00	64.08	250.00	185.92	25.6
10-50-630	COMPUTER SUPPLIES	.00	.00	1,500.00	1,500.00	.0
10-50-640	OTHER OPERATING SUPPLIES	960.20	15,589.92	35,000.00	19,410.08	44.5
10-50-660	VEHICLE FUEL & OIL	808.39	4,095.04	7,500.00	3,404.96	54.6
10-50-665	EQUIP REPAIRS & SERVICES	.00	.00	5,000.00	5,000.00	.0
10-50-670	VEHICLE REPAIRS & MAINT	444.45	9,572.35	9,500.00	(72.35)	100.8
10-50-703	PR 17-2 UNION ST PARK CANOPY	.00	.00	8,000.00	8,000.00	.0
	TOTAL PARKS	22,713.18	165,980.98	305,006.00	139,025.02	54.4

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE					
10-56-110	SALARIES AND WAGES	7,414.02	28,851.57	104,302.00	75,450.43	27.7
10-56-130	OVERTIME WAGES	.00	16.01	.00	(16.01)	.0
10-56-210	PAYROLL TAXES	577.93	2,224.59	7,979.00	5,754.41	27.9
10-56-220	RETIREMENT BENEFITS	852.64	3,374.32	11,995.00	8,620.68	28.1
10-56-230	EMPLOYEE INSURANCE	1,169.71	2,801.98	12,415.00	9,613.02	22.6
10-56-300	PROFESSIONAL SERVICES	.00	17,834.50	27,000.00	9,165.50	66.1
10-56-340	EDUCATION & TRAINING	2,233.67	2,564.57	2,500.00	(64.57)	102.6
10-56-350	BANK CHARGES	973.99	6,905.34	15,000.00	8,094.66	46.0
10-56-415	TELEPHONE	124.95	659.78	600.00	(59.78)	110.0
10-56-430	REPAIRS & MAINTENANCE	300.06	1,665.19	1,500.00	(165.19)	111.0
10-56-540	PUBLIC NOTICES, ADVERTISING	.00	846.65	3,000.00	2,153.35	28.2
10-56-580	TRAVEL	.00	1,331.82	500.00	(831.82)	266.4
10-56-590	DUES	.00	10,337.75	10,000.00	(337.75)	103.4
10-56-610	OFFICE SUPPLIES	60.79	1,101.10	1,200.00	98.90	91.8
10-56-630	COMPUTER SUPPLIES	.00	4,648.60	5,000.00	351.40	93.0
10-56-640	OTHER OPERATING SUPPLIES	.00	572.05	2,000.00	1,427.95	28.6
	TOTAL FINANCE	13,707.76	85,735.82	204,991.00	119,255.18	41.8
	RECREATION					
10-57-110	SALARIES AND WAGES	2,334.40	36,288.43	100,742.00	64,453.57	36.0
10-57-130	OVERTIME WAGES	.00	1,087.72	.00	(1,087.72)	.0
10-57-210	PAYROLL TAXES	196.80	3,365.64	7,707.00	4,341.36	43.7
10-57-220	RETIREMENT BENEFITS	268.46	2,403.61	4,769.00	2,365.39	50.4
10-57-230	EMPLOYEE INSURANCE	11.94	876.79	8,656.00	7,779.21	10.1
10-57-300	PROFESSIONAL & TECHNICAL SERV	.00	250.00	700.00	450.00	35.7
10-57-310	SUMMER PROGRAMS	.00	75.12	2,500.00	2,424.88	3.0
10-57-312	SUMMER EVENTS	.00	139.06	2,000.00	1,860.94	7.0
10-57-340	EDUCATION AND TRAINING	.00	.00	1,500.00	1,500.00	.0
10-57-410	UTILITIES - POOL	608.06	5,476.73	8,680.00	3,203.27	63.1
10-57-412	UTILITIES - COMM CENTER	684.41	4,815.93	13,007.00	8,191.07	37.0
10-57-415	TELEPHONE - POOL	28.69	200.71	510.00	309.29	39.4
10-57-417	TELEPHONE - COMM CENTER	342.48	1,889.40	1,878.00	(11.40)	100.6
10-57-430	REPAIRS & MAINTENANCE - POOL	.00	240.00	5,210.00	4,970.00	4.6
10-57-432	REPAIRS & MAINT - COMM CENTER	1,511.29	1,895.29	3,500.00	1,604.71	54.2
10-57-470	UNIFORMS	.00	.00	600.00	600.00	.0
10-57-590	DUES & LICENSES	.00	135.00	1,600.00	1,465.00	8.4
10-57-610	OFFICE SUPPLIES	.00	258.25	520.00	261.75	49.7
10-57-630	COMPUTER SUPPLIES	16.41	1,462.45	1,500.00	37.55	97.5
10-57-640	OPERATING SUPPLIES	9.46	382.48	1,350.00	967.52	28.3
10-57-642	POOL SUPPLIES	.00	293.65	1,200.00	906.35	24.5
10-57-660	VEHICLE FUEL & OIL	.00	123.07	500.00	376.93	24.6
10-57-670	VEHICLE REPAIRS & MAINTENANCE	.00	.00	1,400.00	1,400.00	.0
10-57-680	BINGO QUALIFIED EXPENSE	27.93	440.43	500.00	59.57	88.1
	TOTAL RECREATION	6,040.33	62,099.76	170,529.00	108,429.24	36.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY ENRICHMENT					
10-58-520	CITY PROMOTIONS	.00	2,200.00	2,500.00	300.00	88.0
10-58-526	CLEAN & BEAUTIFUL	.00	.00	3,500.00	3,500.00	.0
10-58-527	SAN PEDRO VALLEY ALLIANCE	.00	.00	3,000.00	3,000.00	.0
10-58-530	HISTORICAL COMMISSION	.00	.00	1,000.00	1,000.00	.0
10-58-545	FOOD PANTRY	130.00	1,040.00	2,200.00	1,160.00	47.3
10-58-546	FOOD BANK	638.21	5,092.67	5,500.00	407.33	92.6
10-58-560	ECONOMIC DEVELOPMENT	.00	.00	20,000.00	20,000.00	.0
10-58-570	FOURTH OF JULY	.00	12,218.60	30,000.00	17,781.40	40.7
10-58-572	BUTTERFIELD RODEO	.00	4,650.00	4,650.00	.00	100.0
10-58-574	SHOP WITH A COP	.00	.00	500.00	500.00	.0
10-58-579	BUTTERFIELD STAGE DAYS	.00	1,528.22	2,500.00	971.78	61.1
10-58-582	HOLIDAY TREE & LIGHTING	.00	3,424.66	3,000.00	(424.66)	114.2
10-58-583	HOLIDAY LIGHT PARADE	66.21	1,673.39	1,500.00	(173.39)	111.6
	TOTAL COMMUNITY ENRICHMENT	834.42	31,827.54	79,850.00	48,022.46	39.9
	TOURISM DEPARTMENT					
10-60-110	SALARIES AND WAGES	5,742.41	47,339.14	74,953.00	27,613.86	63.2
10-60-210	PAYROLL TAXES	464.66	3,670.07	5,734.00	2,063.93	64.0
10-60-220	RETIREMENT BENEFITS	660.38	5,606.98	8,620.00	3,013.02	65.1
10-60-230	EMPLOYEE INSURANCE	1,201.08	8,805.85	12,726.00	3,920.15	69.2
10-60-340	EDUCATION & TRAINING	.00	.00	900.00	900.00	.0
10-60-410	UTILITIES	353.79	2,310.05	2,500.00	189.95	92.4
10-60-415	TELEPHONE	408.48	3,254.04	2,000.00	(1,254.04)	162.7
10-60-430	REPAIRS & MAINTENANCE	115.72	1,460.61	8,000.00	6,539.39	18.3
10-60-540	PUBLIC NOTICES, ADVERTISING	1,563.13	19,507.22	21,000.00	1,492.78	92.9
10-60-550	COUNTY TOURISM COUNCIL	2,502.75	7,508.25	10,011.00	2,502.75	75.0
10-60-580	TRAVEL	.00	105.50	800.00	694.50	13.2
10-60-610	OFFICE SUPPLIES	193.29	728.46	1,500.00	771.54	48.6
10-60-635	SOUVENIER INVENTORY	.00	2,495.88	3,000.00	504.12	83.2
10-60-640	OPERATING SUPPLIES	.00	1,477.63	1,500.00	22.37	98.5
	TOTAL TOURISM DEPARTMENT	13,205.69	104,269.68	153,244.00	48,974.32	68.0
	CITY ATTORNEY					
10-61-110	SALARIES AND WAGES	7,569.60	62,430.61	98,400.00	35,969.39	63.5
10-61-210	PAYROLL TAXES	601.85	4,855.83	7,528.00	2,672.17	64.5
10-61-220	RETIREMENT BENEFITS	870.50	7,394.98	11,316.00	3,921.02	65.4
10-61-230	EMPLOYEE INSURANCE	686.36	4,987.99	6,551.00	1,563.01	76.1
10-61-300	PROFESSIONAL SERVICES	.00	58,622.06	120,000.00	61,377.94	48.9
10-61-316	OUTSIDE LEGAL FEES	.00	.00	80,000.00	80,000.00	.0
10-61-580	TRAVEL	17.90	69.22	300.00	230.78	23.1
10-61-610	OFFICE SUPPLIES	112.96	235.85	250.00	14.15	94.3
10-61-640	OTHER OPERATING SUPPLIES	.00	.00	150.00	150.00	.0
	TOTAL CITY ATTORNEY	9,859.17	138,596.54	324,495.00	185,898.46	42.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY CLERK					
10-62-110	SALARIES AND WAGES	7,966.00	53,608.60	103,678.00	50,069.40	51.7
10-62-130	OVERTIME WAGES	.00	.00	200.00	200.00	.0
10-62-210	PAYROLL TAXES	621.66	4,182.97	7,931.00	3,748.03	52.7
10-62-220	RETIREMENT BENEFITS	916.08	6,301.96	11,923.00	5,621.04	52.9
10-62-230	EMPLOYEE INSURANCE	1,317.16	7,996.87	16,256.00	8,259.13	49.2
10-62-300	PROFESSIONAL SERVICES	.00	.00	1,000.00	1,000.00	.0
10-62-340	EDUCATION & TRAINING	.00	753.86	3,500.00	2,746.14	21.5
10-62-415	TELEPHONE	282.74	282.74	.00	(282.74)	.0
10-62-540	PUBLIC NOTICES, ADVERTISING	169.50	2,535.00	1,500.00	(1,035.00)	169.0
10-62-580	TRAVEL	.00	113.37	500.00	386.63	22.7
10-62-590	DUES & LICENSES	158.00	704.25	1,200.00	495.75	58.7
10-62-610	OFFICE SUPPLIES	.00	1,595.79	1,000.00	(595.79)	159.6
10-62-630	COMPUTER SUPPLIES	.00	298.50	2,500.00	2,201.50	11.9
10-62-640	OTHER OPERATING SUPPLIES	.00	135.12	300.00	164.88	45.0
	TOTAL CITY CLERK	11,431.14	78,509.03	151,488.00	72,978.97	51.8
	PLANNING & ZONING					
10-64-110	SALARIES AND WAGES	3,368.00	27,040.20	70,419.00	43,378.80	38.4
10-64-130	OVERTIME WAGES	94.73	268.41	.00	(268.41)	.0
10-64-210	PAYROLL TAXES	280.43	2,084.55	5,387.00	3,302.45	38.7
10-64-220	RETIREMENT BENEFITS	398.22	3,191.51	8,098.00	4,906.49	39.4
10-64-230	EMPLOYEE INSURANCE	670.92	4,790.45	17,899.00	13,108.55	26.8
10-64-300	PROFESSIONAL & TECHNICAL SERV	10,000.00	10,000.00	30,000.00	20,000.00	33.3
10-64-340	EDUCATION & TRAINING	.00	.00	1,000.00	1,000.00	.0
10-64-540	PUBLIC NOTICES, ADVERTISING	29.75	2,464.09	2,500.00	35.91	98.6
10-64-590	DUES & LICENSES	.00	.00	250.00	250.00	.0
10-64-630	COMPUTER SUPPLIES	.00	.00	5,500.00	5,500.00	.0
10-64-640	OTHER OPERATING SUPPLIES	.00	92.02	1,250.00	1,157.98	7.4
	TOTAL PLANNING & ZONING	14,842.05	49,931.23	142,303.00	92,371.77	35.1

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
10-65-110	SALARIES AND WAGES	2,247.60	16,333.98	53,295.00	36,961.02	30.7
10-65-210	PAYROLL TAXES	162.76	1,211.68	4,077.00	2,865.32	29.7
10-65-220	RETIREMENT BENEFITS	258.48	1,933.79	6,129.00	4,195.21	31.6
10-65-230	EMPLOYEE INSURANCE	399.25	2,405.45	10,043.00	7,637.55	24.0
10-65-300	PROFESSIONAL SERVICES	.00	100.00	100,000.00	99,900.00	.1
10-65-340	EDUCATION & TRAINING	.00	75.69	1,000.00	924.31	7.6
10-65-410	UTILITIES	16.61	1,955.73	6,600.00	4,644.27	29.6
10-65-415	TELEPHONE	21.17	2,505.31	4,400.00	1,894.69	56.9
10-65-430	REPAIRS & MAINTENANCE	.00	520.04	2,400.00	1,879.96	21.7
10-65-440	RENTALS	.00	.00	1,000.00	1,000.00	.0
10-65-470	UNIFORMS	.00	.00	250.00	250.00	.0
10-65-540	PUBLIC NOTICES, ADVERTISING	.00	.00	250.00	250.00	.0
10-65-580	TRAVEL	.00	2.00	250.00	248.00	.8
10-65-590	DUES & LICENSES	.00	.00	300.00	300.00	.0
10-65-620	POSTAGE & SHIPPING	.00	.00	100.00	100.00	.0
10-65-630	COMPUTER SUPPLIES	.00	1,023.59	2,400.00	1,376.41	42.7
10-65-640	OTHER OPERATING SUPPLIES	430.96	798.50	2,500.00	1,701.50	31.9
10-65-650	CEMETERY	.00	.00	1,000.00	1,000.00	.0
10-65-660	VEHICLE FUEL & OIL	90.33	772.74	1,000.00	227.26	77.3
10-65-670	VEHICLE REPAIRS & MAINT	477.31	2,126.17	1,000.00	(1,126.17)	212.6
	TOTAL PUBLIC WORKS	4,104.47	31,764.67	197,994.00	166,229.33	16.0
	MISCELLANEOUS EXPENSES					
10-79-680	CONTRIBUTION TO STREETS	.00	.35	19,435.00	19,434.65	.0
10-79-681	CONTRIBUTION TO FIRE PENSION	.00	.00	23,800.00	23,800.00	.0
10-79-682	CONTRIBUTION TO WATER FUND	.00	.00	20,422.00	20,422.00	.0
10-79-685	CONTRIBUTION TO AIRPORT	.00	.00	135,300.00	135,300.00	.0
10-79-687	CONTRIBUTION TO TRANSIT	.00	.00	54,129.00	54,129.00	.0
10-79-688	CONTRIBUTION TO GOLF COURSE	.00	.00	176,792.00	176,792.00	.0
10-79-690	CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
10-79-691	CONTINGENCY RESERVE SET ASIDE	.00	.00	1,396,664.00	1,396,664.00	.0
10-79-695	CONTRIBUTION TO DEBT SERVICE	.00	38,006.25	396,444.00	358,437.75	9.6
	TOTAL MISCELLANEOUS EXPENSES	.00	38,006.60	2,272,986.00	2,234,979.40	1.7
	TOTAL FUND EXPENDITURES	373,836.25	3,041,966.85	7,943,569.00	4,901,602.15	38.3
	NET REVENUE OVER EXPENDITURES	184,104.42	1,104,552.84	(1.00)	(1,104,553.84)	11045

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

CFD FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SOURCE 300					
13-300-10	REIMBURSEMENT INCOME	.00	115,000.00	.00	(115,000.00)	.0
	TOTAL SOURCE 300	.00	115,000.00	.00	(115,000.00)	.0
	TOTAL FUND REVENUE	.00	115,000.00	.00	(115,000.00)	.0
	NET REVENUE OVER EXPENDITURES	.00	115,000.00	.00	(115,000.00)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

TRANSIT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
14-300-10	FTA 5311- CAPITAL	.00	11,190.47	16,000.00	4,809.53	69.9
14-300-20	FTA 5311- OPERATING	.00	44,454.02	75,386.00	30,931.98	59.0
14-300-30	FTA 5311- ADMIN	.00	30,653.51	36,272.00	5,618.49	84.5
14-300-60	SEAGO AAA	2,083.33	16,666.64	18,650.00	1,983.36	89.4
14-300-70	FARE REVENUE	279.51	3,750.35	8,000.00	4,249.65	46.9
14-300-80	CONTRIBUTION FROM GENERAL FUND	.00	.00	54,129.00	54,129.00	.0
14-300-90	RTAP	.00	.00	1,500.00	1,500.00	.0
	TOTAL REVENUE	2,362.84	106,714.99	209,937.00	103,222.01	50.8
	TOTAL FUND REVENUE	2,362.84	106,714.99	209,937.00	103,222.01	50.8

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

TRANSIT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
14-40-110	SALARIES AND WAGES	7,713.73	59,829.74	96,644.00	36,814.26	61.9
14-40-130	OVERTIME WAGES	9.80	464.04	.00	(464.04)	.0
14-40-210	PAYROLL TAXES	649.49	4,902.92	7,393.00	2,490.08	66.3
14-40-220	RETIREMENT BENEFITS	885.98	6,797.88	9,331.00	2,533.12	72.9
14-40-230	EMPLOYEE INSURANCE	601.09	3,913.71	10,619.00	6,705.29	36.9
14-40-300	PROFESSIONAL SERVICES	.00	567.16	2,500.00	1,932.84	22.7
14-40-340	EDUCATION & TRAINING	.00	55.00	.00	(55.00)	.0
14-40-415	TELEPHONE	197.64	1,465.51	2,500.00	1,034.49	58.6
14-40-520	INSURANCE- VEHICLES	.00	9,884.76	18,500.00	8,615.24	53.4
14-40-540	PUBLIC NOTICES & ADVERTISING	.00	248.93	1,200.00	951.07	20.7
14-40-580	TRAVEL	.00	579.17	550.00	(29.17)	105.3
14-40-590	DUES & LICENSES	.00	.00	3,900.00	3,900.00	.0
14-40-610	OFFICE SUPPLIES	412.68	445.33	.00	(445.33)	.0
14-40-640	OPPERATING SUPPLIES	.00	48.64	800.00	751.36	6.1
14-40-660	VEHICLE FUEL & OIL	824.60	11,450.18	20,000.00	8,549.82	57.3
14-40-670	VEHICLE MAINTENANCE & REPAIRS	.00	7,039.41	17,500.00	10,460.59	40.2
14-40-675	VEHICLE PREVENTIV MAINTENANCE	1,372.51	3,383.70	.00	(3,383.70)	.0
14-40-680	VEHICLE LICENSE	.00	.00	3,500.00	3,500.00	.0
14-40-709	TR 18-01 SURVEILLANCE CAMERAS	.00	.00	15,000.00	15,000.00	.0
	TOTAL EXPENDITURES	12,667.52	111,076.08	209,937.00	98,860.92	52.9
	TOTAL FUND EXPENDITURES	12,667.52	111,076.08	209,937.00	98,860.92	52.9
	NET REVENUE OVER EXPENDITURES	(10,304.68)	(4,361.09)	.00	4,361.09	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
15-300-20	CONSTRUCTION SALES TAX	2,852.91	20,375.51	400,000.00	379,624.49	5.1
15-300-24	HANGER FINANCING	.00	.00	1,150,000.00	1,150,000.00	.0
15-300-25	SERIES 2010 BOND PROCEEDS	.00	.00	1,075,000.00	1,075,000.00	.0
	TOTAL REVENUES	2,852.91	20,375.51	2,625,000.00	2,604,624.49	.8
	TOTAL FUND REVENUE	2,852.91	20,375.51	2,625,000.00	2,604,624.49	.8

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
15-40-030	CIP CM 08-1 WALMART PAYMENT	.00	.00	250,000.00	250,000.00	.0
15-40-031	CIP PW 08-1 CITY HALL IMP	.00	2,375.00	.00	(2,375.00)	.0
15-40-058	CIP WA 10-3 5TH TO OCOTILLO	.00	.00	118,600.00	118,600.00	.0
15-40-059	CIP WW 10-1 OCOTILLO SEWER LIN	19,450.24	22,799.64	216,400.00	193,600.36	10.5
15-40-060	CIP ST 10-3 STREET SIGNAGE UPG	.00	.00	25,000.00	25,000.00	.0
15-40-068	CITY HALL REPL BUILDING	.00	.00	200,000.00	200,000.00	.0
15-40-069	JAVALINE TO POST RANCH RD	.00	.00	50,000.00	50,000.00	.0
15-40-076	WATER TELEMETERS	.00	4,817.61	50,000.00	45,182.39	9.6
15-40-094	AIRPORT HANGERS	.00	.00	500,000.00	500,000.00	.0
15-40-105	CIP PW 17-1 SLUM & BLIGHT	.00	.00	100,000.00	100,000.00	.0
15-40-111	QUIET RAIL CROSSING	.00	.00	450,000.00	450,000.00	.0
15-40-112	WW 10-3 SOFTWARE UPGRADE	.00	.00	100,000.00	100,000.00	.0
15-40-113	WW 17-01 UV SYSTEM	.00	.00	250,000.00	250,000.00	.0
15-40-114	WW 17-02 SOFTWARE UPGRADE	.00	.00	80,000.00	80,000.00	.0
15-40-115	GAS TELEMETERS	.00	12,783.82	50,000.00	37,216.18	25.6
15-40-116	OCOTILLO GAS LINE REPLACEMENT	.00	.00	60,000.00	60,000.00	.0
15-40-117	GAS DETECTION EQUIP	.00	.00	25,000.00	25,000.00	.0
15-40-257	CIP PW 07-8 PAVEMENT MGMT	.00	100,246.66	100,000.00	(246.66)	100.3
	TOTAL EXPENDITURES	19,450.24	143,022.73	2,625,000.00	2,481,977.27	5.5
	TOTAL FUND EXPENDITURES	19,450.24	143,022.73	2,625,000.00	2,481,977.27	5.5
	NET REVENUE OVER EXPENDITURES	(16,597.33)	(122,647.22)	.00	122,647.22	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
20-300-10	GASOLINE TAX	33,154.60	272,924.25	385,564.00	112,639.75	70.8
20-300-15	ONE TIME GASOLINE TAX	.00	.00	14,409.00	14,409.00	.0
20-300-50	MISCELLANEOUS INCOME	.00	412.10	.00	(412.10)	.0
20-300-80	CONTRIBUTION FROM GENERAL FUND	.00	.35	19,435.00	19,434.65	.0
	TOTAL REVENUE	33,154.60	273,336.70	419,408.00	146,071.30	65.2
	TOTAL FUND REVENUE	33,154.60	273,336.70	419,408.00	146,071.30	65.2

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
20-40-110	SALARIES AND WAGES	10,782.41	89,001.47	140,179.00	51,177.53	63.5
20-40-130	OVERTIME WAGES	.00	363.09	1,530.00	1,166.91	23.7
20-40-210	PAYROLL TAXES	857.35	6,857.79	10,841.00	3,983.21	63.3
20-40-220	RETIREMENT BENEFITS	1,240.00	10,584.06	16,297.00	5,712.94	64.9
20-40-230	EMPLOYEE INSURANCE	3,198.32	25,276.22	47,061.00	21,784.78	53.7
20-40-300	PROFESSIONAL SERVICES	2,802.12	22,459.64	45,000.00	22,540.36	49.9
20-40-305	CONTRACT LABOR - DOC	436.50	2,081.07	4,500.00	2,418.93	46.3
20-40-340	EDUCATION & TRAINING	80.00	210.50	1,000.00	789.50	21.1
20-40-410	UTILITIES	7,626.29	49,959.94	80,000.00	30,040.06	62.5
20-40-415	TELEPHONE	143.62	842.55	1,000.00	157.45	84.3
20-40-430	REPAIRS & MAINTENANCE-EQUIP	75.00	3,264.18	6,000.00	2,735.82	54.4
20-40-435	REPAIRS & MAINTENANCE-STREETS	2,348.44	13,033.42	15,000.00	1,966.58	86.9
20-40-440	RENTALS	.00	.00	500.00	500.00	.0
20-40-470	UNIFORMS	138.45	935.18	1,500.00	564.82	62.4
20-40-520	INSURANCE	.00	9,884.76	12,000.00	2,115.24	82.4
20-40-640	MATERIALS & SUPPLIES	668.10	3,748.12	10,000.00	6,251.88	37.5
20-40-660	VEHICLE FUEL & OIL	756.36	5,507.62	10,000.00	4,492.38	55.1
20-40-670	VEHICLE MAINTENANCE & REPAIRS	3,738.52	16,142.59	10,000.00	(6,142.59)	161.4
20-40-680	EQUIPT REPAIRS & MAINT	.00	.00	7,000.00	7,000.00	.0
	TOTAL EXPENDITURES	34,891.48	260,152.20	419,408.00	159,255.80	62.0
	TOTAL FUND EXPENDITURES	34,891.48	260,152.20	419,408.00	159,255.80	62.0
	NET REVENUE OVER EXPENDITURES	(1,736.88)	13,184.50	.00	(13,184.50)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GRANTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
46-300-39	FIRE GRANTS	.00	.00	925,000.00	925,000.00	.0
46-300-94	UNCLASSIFIED AIRPORT GRANTS	.00	88,467.70	1,200,000.00	1,111,532.30	7.4
46-300-95	UNCLASSIFIED GRANTS	.00	.00	1,565,000.00	1,565,000.00	.0
46-300-96	WIFA SCADA AND ENERGY STUDY	.00	.00	60,000.00	60,000.00	.0
46-300-99	K9 STATUE DONATION	.00	.00	6,000.00	6,000.00	.0
	TOTAL REVENUE	.00	88,467.70	3,756,000.00	3,667,532.30	2.4
	SOURCE 301					
46-301-00	SCBA EQUIPMENT	.00	.00	500,000.00	500,000.00	.0
46-301-01	SAFER GRANT FIRE	.00	.00	280,677.00	280,677.00	.0
46-301-02	APACHE PARK IMPROV	.00	.00	400,000.00	400,000.00	.0
	TOTAL SOURCE 301	.00	.00	1,180,677.00	1,180,677.00	.0
	SOURCE 380					
46-380-10	CDBG PARK GRANTS	.00	.00	250,000.00	250,000.00	.0
	TOTAL SOURCE 380	.00	.00	250,000.00	250,000.00	.0
	TOTAL FUND REVENUE	.00	88,467.70	5,186,677.00	5,098,209.30	1.7

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GRANTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
46-41-712	HISTORIC PRESERVATION GRANT	.00	4,000.00	.00	(4,000.00)	.0
46-41-730	FIRE GRANTS	.00	.00	925,000.00	925,000.00	.0
46-41-794	UNCLASSIFIED AIRPORT GRANTS	.00	82,645.17	1,200,000.00	1,117,354.83	6.9
46-41-795	UNCLASSIFIED GRANTS	.00	15,950.62	1,490,000.00	1,474,049.38	1.1
46-41-796	WIFA SCADA AND ENERGY STUDY	.00	.00	60,000.00	60,000.00	.0
46-41-797	STATE AIRPORT GRANTS	.00	144.91	.00	(144.91)	.0
46-41-800	K9 STATUE DONATION	.00	.00	6,000.00	6,000.00	.0
46-41-801	SAFER GRANT FIRE	.00	.00	280,677.00	280,677.00	.0
46-41-802	SCBA EQUIPMENT	.00	.00	500,000.00	500,000.00	.0
46-41-803	APACHE PARK IMPROV	.00	.00	400,000.00	400,000.00	.0
46-41-804	UAS INFRASTRUCTURE DEV	.00	.00	50,000.00	50,000.00	.0
46-41-805	UNION ST PARK CANOPY	.00	.00	25,000.00	25,000.00	.0
	TOTAL EXPENDITURES	.00	102,740.70	4,936,677.00	4,833,936.30	2.1
	DEPARTMENT 60					
46-60-100	UNION PACIFIC GRANTS	.00	100.49	.00	(100.49)	.0
	TOTAL DEPARTMENT 60	.00	100.49	.00	(100.49)	.0
	DEPARTMENT 80					
46-80-100	CDBG PARKS	.00	3,000.00	250,000.00	247,000.00	1.2
	TOTAL DEPARTMENT 80	.00	3,000.00	250,000.00	247,000.00	1.2
	TOTAL FUND EXPENDITURES	.00	105,841.19	5,186,677.00	5,080,835.81	2.0
	NET REVENUE OVER EXPENDITURES	.00	(17,373.49)	.00	17,373.49	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
48-300-20	INTEREST INCOME	.00	2,441.13	.00	(2,441.13)	.0
48-300-40	TRANSFER OF PAYMENTS FROM GF	.00	.00	396,444.00	396,444.00	.0
	TOTAL REVENUES	.00	2,441.13	396,444.00	394,002.87	.6
	TOTAL FUND REVENUE	.00	2,441.13	396,444.00	394,002.87	.6

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
48-40-200	SERIES 2010 BOND DEBT SERVICE	.00	317,631.25	396,444.00	78,812.75	80.1
	TOTAL EXPENDITURES	.00	317,631.25	396,444.00	78,812.75	80.1
	TOTAL FUND EXPENDITURES	.00	317,631.25	396,444.00	78,812.75	80.1
	NET REVENUE OVER EXPENDITURES	.00	(315,190.12)	.00	315,190.12	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
50-300-10	RESIDENTIAL GAS REVENUE	94,107.17	431,191.03	622,878.00	191,686.97	69.2
50-300-15	MULTI-USER GAS REVENUE	1,366.68	6,238.11	11,000.00	4,761.89	56.7
50-300-20	COMMERCIAL GAS REVENUE	37,672.28	164,480.12	253,424.00	88,943.88	64.9
50-300-30	UTILITY SERVICE CHARGES	1,350.00	10,830.00	16,500.00	5,670.00	65.6
50-300-35	NEW GAS HOOKUPS	.00	2,427.05	7,700.00	5,272.95	31.5
	TOTAL REVENUE	134,496.13	615,166.31	911,502.00	296,335.69	67.5
	SOURCE 399					
50-399-10	PENALTY AND INTEREST FEES	516.48	2,979.78	5,500.00	2,520.22	54.2
50-399-99	CARRY FORWARD BALANCE	.00	.00	121,813.00	121,813.00	.0
	TOTAL SOURCE 399	516.48	2,979.78	127,313.00	124,333.22	2.3
	TOTAL FUND REVENUE	135,012.61	618,146.09	1,038,815.00	420,668.91	59.5

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
50-40-110	SALARIES AND WAGES	15,221.63	120,056.71	183,729.00	63,672.29	65.3
50-40-130	OVERTIME WAGES	890.60	6,393.34	10,200.00	3,806.66	62.7
50-40-210	PAYROLL TAXES	1,232.30	9,395.86	14,836.00	5,440.14	63.3
50-40-220	RETIREMENT BENEFITS	1,852.95	14,943.20	22,302.00	7,358.80	67.0
50-40-230	EMPLOYEE INSURANCE	3,785.67	28,389.52	47,848.00	19,458.48	59.3
50-40-300	PROFESSIONAL SERVICES	.00	2,679.60	25,000.00	22,320.40	10.7
50-40-340	EDUCATION & TRAINING	49.17	577.84	5,000.00	4,422.16	11.6
50-40-351	BANK CHARGES	382.36	2,568.43	3,500.00	931.57	73.4
50-40-410	UTILITIES	592.51	2,331.13	2,000.00	(331.13)	116.6
50-40-415	TELEPHONE	201.04	964.49	1,500.00	535.51	64.3
50-40-430	REPAIRS & MAINTENANCE	32.52	2,574.26	5,000.00	2,425.74	51.5
50-40-440	RENTALS	1,525.84	3,847.28	5,000.00	1,152.72	77.0
50-40-470	UNIFORMS	138.45	908.04	2,000.00	1,091.96	45.4
50-40-520	INSURANCE	.00	41,186.50	50,000.00	8,813.50	82.4
50-40-540	PUBLIC NOTICES, ADVERTISING	.00	234.18	700.00	465.82	33.5
50-40-590	DUES & LICENSES	1,646.40	1,816.06	3,500.00	1,683.94	51.9
50-40-602	NATURAL GAS PURCHASED	40,416.00	156,946.20	375,000.00	218,053.80	41.9
50-40-610	OFFICE SUPPLIES	.00	29.33	.00	(29.33)	.0
50-40-620	PRINTING & POSTAGE	369.84	2,602.11	4,500.00	1,897.89	57.8
50-40-630	COMPUTER SUPPLIES	.00	2,949.10	7,500.00	4,550.90	39.3
50-40-635	GAS OUTAGE SUPPLIES	.00	.00	250.00	250.00	.0
50-40-640	OPERATING SUPPLIES	870.09	22,525.80	30,000.00	7,474.20	75.1
50-40-660	VEHICLE FUEL & OIL	1,027.55	6,030.84	10,000.00	3,969.16	60.3
50-40-670	VEHICLE REPAIRS & MAINT	1,094.97	6,528.61	10,000.00	3,471.39	65.3
50-40-690	CONTINGENCY	.00	.00	168,948.00	168,948.00	.0
50-40-701	CIP GS 07-5 TRUCK	.00	6,783.33	25,000.00	18,216.67	27.1
50-40-702	CIP TELEMETERS	14,062.68	14,062.68	.00	(14,062.68)	.0
50-40-708	GS 07-3 BENSON REGULATOR SYS	.00	.00	20,000.00	20,000.00	.0
50-40-709	GS 08-01 BREATHING APPARTUS	.00	.00	4,000.00	4,000.00	.0
	TOTAL EXPENDITURES	85,392.57	457,324.44	1,037,313.00	579,988.56	44.1
	MISCELLANEOUS EXPENSES					
50-79-840	BAD DEBT WRITE OFF	24.74	1,175.91	1,500.00	324.09	78.4
	TOTAL MISCELLANEOUS EXPENSES	24.74	1,175.91	1,500.00	324.09	78.4
	TOTAL FUND EXPENDITURES	85,417.31	458,500.35	1,038,813.00	580,312.65	44.1
	NET REVENUE OVER EXPENDITURES	49,595.30	159,645.74	2.00	(159,643.74)	79822

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
51-300-10	RESIDENTIAL WATER REVENUE	25,758.00	273,085.48	441,340.00	168,254.52	61.9
51-300-20	COMMERCIAL WATER REVENUE	25,271.98	231,619.47	342,756.00	111,136.53	67.6
51-300-30	NEW WATER HOOKUPS	(22.06)	5,032.08	10,000.00	4,967.92	50.3
51-300-90	CONTRIBUTION FROM GENERAL FUND	.00	.00	20,422.00	20,422.00	.0
	TOTAL REVENUE	51,007.92	509,737.03	814,518.00	304,780.97	62.6
	MISCELLANEOUS REVENUE					
51-399-40	WATER TANK RENTAL	.00	6,933.75	.00	(6,933.75)	.0
51-399-45	WATER ACCOMODATION FEES	630.00	6,290.00	12,593.00	6,303.00	50.0
51-399-95	OTHER INCOME	.00	.00	275.00	275.00	.0
51-399-99	CARRY FOWARD BALANCE	.00	.00	55,057.00	55,057.00	.0
	TOTAL MISCELLANEOUS REVENUE	630.00	13,223.75	67,925.00	54,701.25	19.5
	TOTAL FUND REVENUE	51,637.92	522,960.78	882,443.00	359,482.22	59.3

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
51-40-110	SALARIES AND WAGES	21,163.65	178,019.12	309,117.00	131,097.88	57.6
51-40-130	OVERTIME WAGES	3,221.64	14,072.95	10,710.00	(3,362.95)	131.4
51-40-210	PAYROLL TAXES	1,870.21	14,550.13	24,467.00	9,916.87	59.5
51-40-220	RETIREMENT BENEFITS	2,804.31	22,791.13	36,780.00	13,988.87	62.0
51-40-230	EMPLOYEE INSURANCE	4,754.08	38,137.55	76,486.00	38,348.45	49.9
51-40-300	PROFESSIONAL SERVICES	.00	1,465.21	20,000.00	18,534.79	7.3
51-40-301	CHEMICAL ANALYSIS	201.00	1,605.00	3,000.00	1,395.00	53.5
51-40-340	EDUCATION & TRAINING	49.17	1,336.53	4,000.00	2,663.47	33.4
51-40-350	BANK CHARGES	382.36	2,568.43	3,000.00	431.57	85.6
51-40-410	UTILITIES	8,267.10	88,292.55	110,000.00	21,707.45	80.3
51-40-415	TELEPHONE	164.73	1,283.68	1,500.00	216.32	85.6
51-40-430	REPAIRS & MAINTENANCE	90.99	39,397.59	20,000.00	(19,397.59)	197.0
51-40-440	RENTALS	513.53	513.53	1,500.00	986.47	34.2
51-40-470	UNIFORMS	140.25	928.71	1,800.00	871.29	51.6
51-40-520	INSURANCE	.00	8,237.30	10,000.00	1,762.70	82.4
51-40-540	PUBLIC NOTICES, ADVERTISING	.00	593.85	1,000.00	406.15	59.4
51-40-590	DUES & LICENSES	750.00	7,203.91	15,000.00	7,796.09	48.0
51-40-610	OFFICE SUPPLIES	.00	29.32	.00	(29.32)	.0
51-40-620	PRINTING & POSTAGE	369.84	2,602.10	5,000.00	2,397.90	52.0
51-40-630	COMPUTER SUPPLIES	.00	2,949.10	5,200.00	2,250.90	56.7
51-40-640	OTHER OPERATING COSTS	1,942.91	15,913.56	40,000.00	24,086.44	39.8
51-40-660	FUEL & OIL	955.37	5,110.22	10,000.00	4,889.78	51.1
51-40-665	EQUIPMENT REPAIRS & MAINT	.00	.00	5,000.00	5,000.00	.0
51-40-670	VEHICLE REPAIRS & MAINT	1,008.21	10,990.22	10,000.00	(990.22)	109.9
51-40-690	CONTINGENCY	.00	.00	47,383.00	47,383.00	.0
51-40-700	CIP CAPITAL PROJECTS	.00	34.30	.00	(34.30)	.0
51-40-701	CIP WA 07-9 TRUCK	.00	6,783.34	25,000.00	18,216.66	27.1
51-40-702	TELEMETERS	10,265.42	11,438.30	.00	(11,438.30)	.0
51-40-707	CIP WA 08-1 SUE JUAN REPAIRS	.00	.00	10,000.00	10,000.00	.0
51-40-709	CIP WA 10-5 HILL CREST ST WAT	.00	.00	25,000.00	25,000.00	.0
51-40-710	CIP WA 15-1 302 PUMP REPLACE	.00	.00	50,000.00	50,000.00	.0
51-40-840	BAD DEBT WRITE OFF	13.23	766.35	1,500.00	733.65	51.1
	TOTAL EXPENDITURES	58,928.00	477,613.98	882,443.00	404,829.02	54.1
	TOTAL FUND EXPENDITURES	58,928.00	477,613.98	882,443.00	404,829.02	54.1
	NET REVENUE OVER EXPENDITURES	(7,290.08)	45,346.80	.00	(45,346.80)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
52-300-10	RESIDENTIAL WASTEWATER FEES	39,870.44	312,015.83	487,446.00	175,430.17	64.0
52-300-15	MULTI-USER WASTEWATER FEES	434.61	3,476.88	7,134.00	3,657.12	48.7
52-300-20	COMMERCIAL WASTEWATER FEES	23,310.65	186,283.04	310,610.00	124,326.96	60.0
52-300-30	NEW WASTEWATER HOOKUPS	.00	8,150.00	4,889.00	(3,261.00)	166.7
	TOTAL REVENUE	63,615.70	509,925.75	810,079.00	300,153.25	63.0
	MISCELLANEOUS REVENUE					
52-399-40	MISCELLANEOUS REVENUE	.00	.00	4,080.00	4,080.00	.0
52-399-99	CARRY FORWARD BALANCE	.00	.00	83,115.00	83,115.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	87,195.00	87,195.00	.0
	TOTAL FUND REVENUE	63,615.70	509,925.75	897,274.00	387,348.25	56.8

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
52-40-110	SALARIES AND WAGES	11,777.73	97,524.60	228,336.00	130,811.40	42.7
52-40-130	OVERTIME WAGES	1,197.40	5,185.89	15,300.00	10,114.11	33.9
52-40-210	PAYROLL TAXES	1,019.79	7,867.81	18,638.00	10,770.19	42.2
52-40-220	RETIREMENT BENEFITS	1,492.08	12,153.48	28,018.00	15,864.52	43.4
52-40-230	EMPLOYEE INSURANCE	2,704.80	21,359.33	53,301.00	31,941.67	40.1
52-40-300	PROFESSIONAL SERVICES	.00	4,604.58	30,000.00	25,395.42	15.4
52-40-301	CHEMICAL ANALYSES	337.00	6,248.00	11,000.00	4,752.00	56.8
52-40-330	IT SERVICES	.00	.00	5,000.00	5,000.00	.0
52-40-340	EDUCATION & TRAINING	49.16	2,200.52	7,500.00	5,299.48	29.3
52-40-350	BANK CHARGES	382.36	2,568.42	5,000.00	2,431.58	51.4
52-40-410	UTILITIES	6,979.56	47,107.59	65,000.00	17,892.41	72.5
52-40-415	TELEPHONE	239.34	2,853.11	4,000.00	1,146.89	71.3
52-40-430	REPAIRS & MAINTENANCE	21,920.38	70,143.42	150,000.00	79,856.58	46.8
52-40-440	RENTALS	.00	1,254.72	5,000.00	3,745.28	25.1
52-40-470	UNIFORMS	103.85	675.85	1,500.00	824.15	45.1
52-40-520	INSURANCE	.00	24,711.90	30,000.00	5,288.10	82.4
52-40-540	PUBLIC NOTICES, ADVERTISING	.00	50.45	250.00	199.55	20.2
52-40-590	DUES & LICENSES	.00	8,686.75	25,000.00	16,313.25	34.8
52-40-610	OFFICE SUPPLIES	.00	29.32	.00	(29.32)	.0
52-40-620	PRINTING & POSTAGE	369.83	2,602.07	5,000.00	2,397.93	52.0
52-40-630	COMPUTER SUPPLIES	.00	2,949.10	7,500.00	4,550.90	39.3
52-40-640	OPERATING SUPPLIES	2,261.51	27,273.09	35,000.00	7,726.91	77.9
52-40-660	FUEL & OIL	813.08	6,787.38	7,500.00	712.62	90.5
52-40-666	EQUIP REPAIRS & MAINT	.00	.00	5,000.00	5,000.00	.0
52-40-670	VEHICLE REPAIRS & MAINT	1,693.22	14,052.37	10,000.00	(4,052.37)	140.5
52-40-690	CONTINGENCY	.00	.00	47,931.00	47,931.00	.0
52-40-702	CIP 07-4 TRUCK PURCHASE	.00	6,783.33	25,000.00	18,216.67	27.1
52-40-708	CIP WW 08-1 JET ROUTER	.00	.00	70,000.00	70,000.00	.0
52-40-840	BAD DEBT WRITE OFF	13.29	1,146.22	1,500.00	353.78	76.4
	TOTAL EXPENDITURES	53,354.38	376,819.30	897,274.00	520,454.70	42.0
	TOTAL FUND EXPENDITURES	53,354.38	376,819.30	897,274.00	520,454.70	42.0
	NET REVENUE OVER EXPENDITURES	10,261.32	133,106.45	.00	(133,106.45)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
53-300-10	RESIDENTIAL SANITATION FEES	27,648.72	218,099.43	385,000.00	166,900.57	56.7
53-300-20	COMMERCIAL SANITATION FEES	24,767.52	190,011.02	375,000.00	184,988.98	50.7
53-300-30	NEIGHBORHOOD CLEAN UP PROGRAM	.00	.00	10,000.00	10,000.00	.0
	TOTAL REVENUE	52,416.24	408,110.45	770,000.00	361,889.55	53.0
	TOTAL FUND REVENUE	52,416.24	408,110.45	770,000.00	361,889.55	53.0

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
53-40-110	SALARIES AND WAGES	1,346.84	11,323.50	18,467.00	7,143.50	61.3
53-40-130	OVERTIME WAGES	.00	16.41	.00	(16.41)	.0
53-40-210	PAYROLL TAXES	105.12	853.80	1,413.00	559.20	60.4
53-40-220	RETIREMENT BENEFITS	154.83	1,342.50	2,124.00	781.50	63.2
53-40-230	HEALTH INSURANCE BENEFITS	439.30	2,663.84	4,480.00	1,816.16	59.5
53-40-350	BANK CHARGES	382.36	2,568.40	3,500.00	931.60	73.4
53-40-540	PUBLIC NOTICES, ADVERTISING	.00	.00	200.00	200.00	.0
53-40-620	POSTAGE & PRINTING	369.83	2,602.08	4,000.00	1,397.92	65.1
53-40-665	COUNTY SOLID WASTE	19,730.56	126,666.56	214,500.00	87,833.44	59.1
53-40-667	RESIDENTIAL SERVICE CONTRACT	17,374.46	121,630.08	226,000.00	104,369.92	53.8
53-40-668	COMMERCIAL SERVICE CONTRACT	12,310.66	83,384.19	213,000.00	129,615.81	39.2
53-40-675	NEIGHBORHOOD CLEAN UP PROGRAM	.00	.00	30,000.00	30,000.00	.0
53-40-690	CONTINGENCY	.00	.00	50,816.00	50,816.00	.0
53-40-840	BAD DEBT WRITE OFF	17.29	1,048.95	1,500.00	451.05	69.9
	TOTAL EXPENDITURES	52,231.25	354,100.31	770,000.00	415,899.69	46.0
	TOTAL FUND EXPENDITURES	52,231.25	354,100.31	770,000.00	415,899.69	46.0
	NET REVENUE OVER EXPENDITURES	184.99	54,010.14	.00	(54,010.14)	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GOLF OPERATIONS REVENUE					
55-300-05	MEMBERSHIPS	1,970.70	41,727.48	.00	(41,727.48)	.0
55-300-10	GREEN & CART FEES	29,465.42	186,740.06	483,500.00	296,759.94	38.6
55-300-15	MERCHANDISE SALES	1,684.90	8,244.36	35,000.00	26,755.64	23.6
55-300-20	PRACTICE FACILITY	1,013.18	8,629.00	20,000.00	11,371.00	43.2
	TOTAL GOLF OPERATIONS REVENUE	34,134.20	245,340.90	538,500.00	293,159.10	45.6
	FOOD AND BEVERAGE REVENUE					
55-301-25	FOOD SALES	28,298.54	168,470.20	270,000.00	101,529.80	62.4
55-301-30	BEER SALES	5,242.11	40,148.05	70,000.00	29,851.95	57.4
55-301-35	WINE SALES	1,322.56	5,532.24	9,000.00	3,467.76	61.5
55-301-40	LIQUOR SALES	2,864.19	16,712.43	20,000.00	3,287.57	83.6
55-301-50	BANQUET REVENUE	720.00	9,351.98	18,000.00	8,648.02	52.0
	TOTAL FOOD AND BEVERAGE REVENUE	38,447.40	240,214.90	387,000.00	146,785.10	62.1
	MISCELLANEOUS REVENUE					
55-399-20	TEACHING REVENUE	.00	.00	1,000.00	1,000.00	.0
55-399-90	CONTRIBUTION FROM GENERAL FUND	.00	.00	176,792.00	176,792.00	.0
55-399-95	OTHER INCOME	.00	2,810.00	.00	(2,810.00)	.0
	TOTAL MISCELLANEOUS REVENUE	.00	2,810.00	177,792.00	174,982.00	1.6
	TOTAL FUND REVENUE	72,581.60	488,365.80	1,103,292.00	614,926.20	44.3

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GOLF OPERATIONS					
55-40-110	SALARIES AND WAGES	11,716.43	94,328.57	172,603.00	78,274.43	54.7
55-40-130	OVERTIME WAGES	54.54	1,861.74	.00	(1,861.74)	.0
55-40-210	PAYROLL TAXES	955.91	7,626.69	13,204.00	5,577.31	57.8
55-40-220	RETIREMENT BENEFITS	997.14	8,584.72	14,982.00	6,397.28	57.3
55-40-230	EMPLOYEE INSURANCE	2,281.12	17,314.87	26,752.00	9,437.13	64.7
55-40-300	PROFESSIONAL SERVICES	67.00	953.62	7,300.00	6,346.38	13.1
55-40-310	INVENTORY- PRO SHOP	157.71	6,903.58	18,000.00	11,096.42	38.4
55-40-350	BANK CHARGES	967.71	4,565.76	7,000.00	2,434.24	65.2
55-40-360	CASH SHORT	(3.26)	4.43	.00	(4.43)	.0
55-40-410	UTILITIES	2,444.65	17,917.26	23,000.00	5,082.74	77.9
55-40-415	TELEPHONE	820.21	5,809.40	4,000.00	(1,809.40)	145.2
55-40-430	REPAIRS & MAINT - BUILDING	250.00	689.60	2,500.00	1,810.40	27.6
55-40-440	RENTALS	.00	12.06	500.00	487.94	2.4
55-40-520	INSURANCE	.00	6,589.84	12,000.00	5,410.16	54.9
55-40-540	ADVERTISING	.00	36.34	10,000.00	9,963.66	.4
55-40-580	TRAVEL	.00	112.51	300.00	187.49	37.5
55-40-590	DUES & LICENSES	.00	509.00	600.00	91.00	84.8
55-40-600	OPERATING SUPPLIES	.00	343.82	1,000.00	656.18	34.4
55-40-610	OFFICE SUPPLIES	.00	186.29	600.00	413.71	31.1
55-40-620	PRINTING & POSTAGE	.00	46.23	100.00	53.77	46.2
55-40-645	RANGE OPERATING SUPPLIES	1,200.57	1,200.57	2,000.00	799.43	60.0
55-40-660	FUEL & OIL- GOLF CARTS	.00	2,861.05	7,000.00	4,138.95	40.9
55-40-670	REPAIRS & MAINT- GOLF CARTS	.00	8.76	1,000.00	991.24	.9
55-40-700	CAPITAL EXPENDITURES	4,774.90	33,424.30	57,300.00	23,875.70	58.3
	TOTAL GOLF OPERATIONS	26,684.63	211,891.01	381,741.00	169,849.99	55.5

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MAINTENANCE					
55-50-110	SALARIES AND WAGES	9,281.60	76,719.26	131,148.00	54,428.74	58.5
55-50-130	OVERTIME WAGES	195.30	4,047.11	10,200.00	6,152.89	39.7
55-50-210	PAYROLL TAXES	781.97	6,400.12	10,813.00	4,412.88	59.2
55-50-220	RETIREMENT BENEFITS	1,089.85	9,492.96	16,255.00	6,762.04	58.4
55-50-230	EMPLOYEE INSURANCE	1,972.95	18,313.29	37,805.00	19,491.71	48.4
55-50-300	PROFESSIONAL SERVICES	498.00	2,969.76	1,500.00	(1,469.76)	198.0
55-50-305	CONTRACT LABOR- DOC	1,088.00	4,590.25	8,000.00	3,409.75	57.4
55-50-410	UTILITIES	2,183.17	32,148.40	37,000.00	4,851.60	86.9
55-50-415	TELEPHONE	47.11	781.09	100.00	(681.09)	781.1
55-50-430	REPAIRS & MAINT- IRRIGATION	379.95	4,126.12	3,000.00	(1,126.12)	137.5
55-50-440	RENTALS	143.60	330.42	500.00	169.58	66.1
55-50-470	UNIFORMS	.00	339.51	500.00	160.49	67.9
55-50-580	TRAVEL	.00	56.14	250.00	193.86	22.5
55-50-590	DUES & LICENSES	.00	.00	250.00	250.00	.0
55-50-600	GOLF COURSE SUPPLIES	105.63	2,820.24	3,500.00	679.76	80.6
55-50-602	FERTILIZERS	179.19	7,171.69	8,000.00	828.31	89.7
55-50-604	CHEMICALS	179.19	4,624.16	8,000.00	3,375.84	57.8
55-50-606	LANDSCAPING	.00	.00	500.00	500.00	.0
55-50-608	SAND & GRAVEL	.00	4,237.28	7,000.00	2,762.72	60.5
55-50-609	SEED	.00	24,457.18	29,000.00	4,542.82	84.3
55-50-610	OFFICE SUPPLIES	.00	166.87	100.00	(66.87)	166.9
55-50-640	OTHER OPERATING COSTS	.00	564.37	200.00	(364.37)	282.2
55-50-660	FUEL & OIL	.00	8,142.07	19,000.00	10,857.93	42.9
55-50-670	REPAIRS & MAINT- EQUIPMENT	1,121.08	26,448.57	19,000.00	(7,448.57)	139.2
55-50-711	GC 17-01 CHEMICAL APPLICATOR	585.60	4,684.80	7,990.00	3,305.20	58.6
55-50-712	GC 17-02 UTILITY MAINT VEHICLE	585.60	4,684.80	7,990.00	3,305.20	58.6
55-50-713	GC 17-03 FAIRWAY UNIT MOWER	585.59	4,684.72	7,990.00	3,305.28	58.6
	TOTAL MAINTENANCE	21,003.38	253,001.18	375,591.00	122,589.82	67.4

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FOOD AND BEVERAGE					
55-60-110	SALARIES AND WAGES	14,070.93	97,611.88	132,855.00	35,243.12	73.5
55-60-130	OVERTIME WAGES	2,679.21	10,665.61	11,220.00	554.39	95.1
55-60-210	PAYROLL TAXES	1,761.88	10,997.55	11,022.00	24.45	99.8
55-60-220	RETIREMENT BENEFITS	1,202.95	8,403.87	12,909.00	4,505.13	65.1
55-60-230	EMPLOYEE INSURANCE	6,261.78	24,828.50	21,700.00	(3,128.50)	114.4
55-60-300	PROFESSIONAL SERVICES	716.10	3,120.46	4,000.00	879.54	78.0
55-60-310	FOOD COST	13,843.74	60,007.83	100,000.00	39,992.17	60.0
55-60-315	BEER COSTS	1,883.90	14,404.75	21,000.00	6,595.25	68.6
55-60-316	WINE COSTS	1,086.60	2,875.98	2,400.00	(475.98)	119.8
55-60-320	LIQUOR COSTS	.00	3,241.38	5,000.00	1,758.62	64.8
55-60-350	BANK CHARGES	736.98	3,926.74	3,000.00	(926.74)	130.9
55-60-360	CASH SHORT	(33.28)	(36.03)	.00	36.03	.0
55-60-420	DIRECT TV	206.73	1,624.09	2,100.00	475.91	77.3
55-60-430	REPAIRS & MAINTENANCE	130.00	1,254.29	6,000.00	4,745.71	20.9
55-60-440	RENTALS	352.52	2,261.62	4,500.00	2,238.38	50.3
55-60-470	UNIFORMS	.00	.00	500.00	500.00	.0
55-60-540	ADVERTISING	240.63	331.19	500.00	168.81	66.2
55-60-560	FEES & LICENSES	.00	150.00	200.00	50.00	75.0
55-60-580	TRAVEL	.00	112.05	500.00	387.95	22.4
55-60-590	DUES & LICENSES	.00	380.32	300.00	(80.32)	126.8
55-60-600	SUPPLIES & EXPENSES	.00	.00	500.00	500.00	.0
55-60-603	KITCHEN SUPPLIES	1,610.08	3,042.02	3,000.00	(42.02)	101.4
55-60-605	RESTAURANT SUPPLIES	282.04	2,715.26	2,500.00	(215.26)	108.6
55-60-610	OFFICE SUPPLIES	22.40	228.19	200.00	(28.19)	114.1
55-60-620	PRINTING & POSTAGE	.00	.00	55.00	55.00	.0
	TOTAL FOOD AND BEVERAGE	47,055.19	252,147.55	345,961.00	93,813.45	72.9
	TOTAL FUND EXPENDITURES	94,743.20	717,039.74	1,103,293.00	386,253.26	65.0
	NET REVENUE OVER EXPENDITURES	(22,161.60)	(228,673.94)	(1.00)	228,672.94	(22867

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
56-300-21	CONTRIBUTION GENERAL FUND	.00	.00	135,300.00	135,300.00	.0
	TOTAL REVENUE	.00	.00	135,300.00	135,300.00	.0
	SOURCE 301					
56-301-60	BUSINESS REVENUE	45.00	731.85	15,000.00	14,268.15	4.9
56-301-65	LAND LEASE PAYMENTS	696.00	696.00	.00	(696.00)	.0
56-301-66	TIE DOWN REVENUE	.00	495.00	.00	(495.00)	.0
56-301-67	FLOWAGE REVENUE	450.40	2,051.90	.00	(2,051.90)	.0
	TOTAL SOURCE 301	1,191.40	3,974.75	15,000.00	11,025.25	26.5
	TOTAL FUND REVENUE	1,191.40	3,974.75	150,300.00	146,325.25	2.6

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
56-40-300	PROFESSIONAL SERVICES	5,361.00	11,074.03	30,000.00	18,925.97	36.9
56-40-410	UTILITIES	1,118.16	7,514.64	15,000.00	7,485.36	50.1
56-40-415	TELEPHONE	226.61	1,811.99	800.00	(1,011.99)	226.5
56-40-430	REPAIRS & MAINTENANCE	35.00	31,361.86	35,000.00	3,638.14	89.6
56-40-445	PROPERTY RENTALS	.00	1,700.00	.00	(1,700.00)	.0
56-40-520	INSURANCE	.00	15,379.68	25,000.00	9,620.32	61.5
56-40-640	SUPPLIES	1,310.22	6,440.99	4,500.00	(1,940.99)	143.1
56-40-690	CONTINGENCY	.00	.00	10,000.00	10,000.00	.0
56-40-795	GRANT MATCH	.00	.00	30,000.00	30,000.00	.0
	TOTAL EXPENDITURES	8,050.99	75,283.19	150,300.00	75,016.81	50.1
	TOTAL FUND EXPENDITURES	8,050.99	75,283.19	150,300.00	75,016.81	50.1
	NET REVENUE OVER EXPENDITURES	(6,859.59)	(71,308.44)	.00	71,308.44	.0

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

FIREMEN'S PENSION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
70-300-10	CONTRIBUTIONS FROM STATE FUND	.00	4,618.30	6,000.00	1,381.70	77.0
70-300-15	CONTRIBUTION FROM FIRE, INC	.00	2,058.87	1,200.00	(858.87)	171.6
70-300-20	CONTRIBUTION FROM GENERAL FUND	.00	.00	23,800.00	23,800.00	.0
70-300-40	OTHER INCOME	(7.43)	(392.66)	5,000.00	5,392.66	(7.9)
	TOTAL REVENUE	(7.43)	6,284.51	36,000.00	29,715.49	17.5
	TOTAL FUND REVENUE	(7.43)	6,284.51	36,000.00	29,715.49	17.5

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2018

FIREMEN'S PENSION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
70-40-660	PENSION PAYMENTS	2,800.00	19,800.00	36,000.00	16,200.00	55.0
	TOTAL EXPENDITURES	2,800.00	19,800.00	36,000.00	16,200.00	55.0
	TOTAL FUND EXPENDITURES	2,800.00	19,800.00	36,000.00	16,200.00	55.0
	NET REVENUE OVER EXPENDITURES	(2,807.43)	(13,515.49)	.00	13,515.49	.0

CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: April 15, 2019

TO: Mayor and Council

FROM: Michelle Johnson

SUBJECT: Department Report

P&Z Commission: Public hearing for San Pedro Golf Course occurred on April 2. Next meeting date, for a work session, is being scheduled.

Project Update:
BUSD: construction ongoing at the school
Apex PT at Butterfield Plaza: Temporary Certificate of Occupancy was issued April 10; only a few items are outstanding for final CofO.
One new nail salon was permitted at 880 W Fourth.

Potential Project/Inquiries: None

Total Building Permit Issued to date: 14 as of 4/12/2019 with a construction value of $87,126
- Residential Total: 13
  - Total New Residential Dwelling Units: 0
    - SFR: 0
    - Multi-Family DU: 0
    - Manufactured Homes: 3
- Commercial Total: 1
  - New Commercial Structures: 0

Infrastructure Permits Issued Month to Date: 0

Permit Comments:
Online permitting instructions cards were printed and are being passed out. Online system is being used regularly by out of town companies.

Total Inspection Stops Performed Month to Date: 42 as of 4/15/2019
- Courtesy Fire (includes inspections and re-inspections): 10
- Courtesy Gas (includes inspections and re-inspections): 1
- Courtesy New Business (includes inspections and re-inspections): 0
- Violation/Complaint Inspections (includes inspections and re-inspections): 4

Board of Adjustment: Still need 4 members

Census Complete Count Committee: County-wide logo was created. A sample presentation was created and distributed. Working on customizing the graphics and text for Benson presentations and flyers.

Violations: Weed complaints are already in full swing and the inspector is responding between building and fire inspections.

CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: **April 22, 2019**

TO: **Vicki Vivian, City Manager**

FROM: **Seth Judd, Finance Director**

CC: **Benson City Council Members**

SUBJECT: **Finance Department Monthly Report for April 2019**

Past and Current department Projects:

- We finished work on the water and sewer rate studies and have received the report
- We are currently inputting all the information gathered from department heads into the budget model
- We are putting together the five year CIP plan that will be adopted as part of the budget
- We are currently cross training employees to cover if someone is out of the office
- We are working on cleaning up stale checks that are on the bank reconciliation as part of the audit findings.

Upcoming:

- There will be a budget work session on May 13th to go over different scenarios for the budget
- We have received updates to our tax code from the League that will come to council in May
- We are working on cross training employees to cover if someone is out of the office.
- We are continually working on updating policies and procedures of the Finance Office

Finance department Statistics for January 2019:

Utility payments processed	2329
Other payments processed	358
Payroll checks issued	217
Accounts Payable checks issued	187
New Business License Applications taken	0
Total Customers enrolled on Xpress Bill Pay	1491
Total Customers signed up for Online Statements	559

CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: 4/15/19

TO: Vicki Vivian, City Manager

FROM: Keith Spangler, Fire Chief

SUBJECT: Mar. 2019 Department Head Report

Operations

During the month of March, Benson Fire Department responded to 92 calls. The average number of Firefighters responding to the calls for the month was 02. The lowest number was 01 and the highest number was 10. The average response time from page to on scene was 06 minutes. The average time from page to en-route was 02 minutes and the average time from en-route to on scene was 03 minutes. The break down of calls is listed below.

Type	Number
Structure Fire	1
Vehicle Fire	0
Brush Fire	5
EMS	39
Rescue	2
Haz-Mat	2
Service Calls	0
Good Intent Calls	43
False Alarms	0
Miscellaneous Calls	0

Benson Fire Department received Mutual Aide one time.

Meetings and Trainings

Meeting was held on March 13, 2019.

Vehicle Maintenance

N/A

Miscellaneous

N/A

CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: **April 9, 2019**

TO: **Vicki Vivian, City Manager/ City Clerk**

FROM: **Lori McGoffin, HR Coordinator**

SUBJECT: **March Monthly Report**

Employee Relations:

- Helped employees with insurance questions, policies and procedures
- Worked on updating the "Sick Leave" policy in the employee handbook
- Working with ESG for our upcoming rate increase with BC/BS
- Hosted a Lost Leprechaun event at City hall over the St Patrick Day for 3 days, we had 5 winners each day
- Have had over 300 interactions with our Benson Fitness page.

Employment:

- Hiring for Animal Control part-time, Utilities Operator I and Building Inspector
- In the process for hiring Lifeguards for the summer and Coaches for Summer programs

Goals:

- Getting over 500 likes on our Benson Fitness Facebook page
- Update and create SOPs for the HR Office
- Researching and working on updating the Employee handbook
- Planning events for the upcoming year
- Starting on open enrollment ideas

Keeping busy with learning, I am always looking for suggestions and ideas. Please feel free to let me know if you have any.

CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: **April 4, 2019**

TO: **Vicki Vivian - City Manager**

Cc:

FROM: **Kelli Jeter – Library Branch Manager**

SUBJECT: **End of the month report – March - 2019**

Sam Bickford visited us and gave a presentation on Needlepoint Art on March 14, 2019.

On March 21st a weekly workshop started on Genealogy. This workshop is to teach the public how to use different database and other methods to trace their family histories.

Kay Tucker attended Technology is Power workshop at Copper Queen Library on March 25th. This workshop was presented by Arizona State Library.

CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: 04/15/2019

TO: Mayor King & City Council

FROM: Paul Moncada, Chief of Police PM

CC:

SUBJ: March Report

Attached is the March report of Police Department calls for service, calls by type, and incidents by description, this month I have included our Traffic Enforcement Stats which are compiled by the County. We are currently conducting background check on the top two applicants for the Communications Specialist position. We are in the process of reviewing the applications for the Part-Time Animal Control Officer. We continue to be short in the Communications Section with the administrative ladies helping.

Nature of Call	Total Calls Received	% of Total
3PAL	9	1.78
911 HANGUP/INCOMPLETE	10	1.98
Open Line 911	3	0.59
Abandoned Vehicle	2	0.40
Barking Dog	2	0.40
Dog Bite	1	0.20
Found Animal	7	1.39
Animal Left Inside Vehicle	2	0.40
Animal/Lost Animal	3	0.59
Animal Problem	9	1.78
Stray Animal	3	0.59
Animal Trap	1	0.20
Assault	3	0.59
Assist Border Patrol	3	0.59
Assist Cochise County Sheriff	17	3.37
Assist DPS	3	0.59
Assist Other	4	0.79
Attempt to Locate	8	1.58
Dead Body	1	0.20
Fire	1	0.20
Lost Property	1	0.20
Reckless Driving	1	0.20
Return Propery	3	0.59
Return Propery	1	0.20
Threatening	1	0.20
Traff Acc N/I	1	0.20
Traffic Acc	1	0.20
Unwanted Person	12	2.38
Vehicle Theft	1	0.20
Wanted Person	1	0.20
Welfare Check	7	1.39
Brush Fire Threatening	1	0.20
Check Welfare	16	3.17
Citizen Dispute	2	0.40
Civil Complaint	2	0.40
Complaint on Officer/Employee	1	0.20
Control Burn	1	0.20
Criminal Damage	4	0.79
Crriminal Trespass	1	0.20
Disabled Vehicle	3	0.59
Disorderly Conduct	5	0.99
Disturbance	5	0.99
Domestic Violence	8	1.58
Controlled Substance Problem	5	0.99
DUI Alcohol or Drugs	2	0.40
Endangerment	1	0.20
Fingerprints	23	4.55
Found Property	2	0.40
Funeral Escort	1	0.20
Harassing Phone calls	1	0.20
Harassment	3	0.59
Traffic Accident Hit and Run	3	0.59
House Check	1	0.20
Identity Theft	1	0.20
Information Report	53	10.50

Nature of Call	Total Calls Received	% of Total
INJURY ACCIDENT/PUBLIC HWY	2	0.40
Intoxicated Person	3	0.59
Juvenile Problem	6	1.19
Keep the Peace	4	0.79
Lost Property	1	0.20
Medical Emergency	7	1.39
Deliver Message	2	0.40
Missing Juvenile	1	0.20
Neighbor Disput	3	0.59
Noise Complaint	1	0.20
NON INJURY ACC/PRIVATE PROP	1	0.20
NON INJURY ACCIDENT/PUBLIC HW	7	1.39
Parking Violation	1	0.20
Pedestrian Contact	1	0.20
Police Public Assist	13	2.57
Reckless Driving	3	0.59
Sex Offense	1	0.20
Shoplifting	6	1.19
Shots Fired	4	0.79
Suicidal Person	1	0.20
Attempted Suicide	1	0.20
Suspicious Circumstance	15	2.97
Suspicious person	5	0.99
Suspect Vehicle	1	0.20
Theft	18	3.56
Stolen Vehicle	1	0.20
Threatening/Intim Phone Call	3	0.59
Threatening / Intimidating	6	1.19
Title 36 Transport	1	0.20
Traffic Enforcement	1	0.20
Traffic Hazard	7	1.39
Traffic Incident	2	0.40
Traffic Violation	2	0.40
Traffic Stop	76	15.05
Trespassing Enforcement Reque	9	1.78
UNK INJ ACCIDENT/PUBLIC HWY	3	0.59
Unkown Problem	1	0.20
Unkown Trouble	1	0.20
Utilities Callout	4	0.79
Varda Alarm	1	0.20
Violation of Court Order	3	0.59
Wanted Person	6	1.19
Xalarm Fire	3	0.59
Total Calls:	505	

Report Includes:
All dates between `00:00:00 03/01/19` and `23:59:59 03/31/19`
All nature of incidents
All cities
All types
All priorities
All agencies matching `BNPD`

*** End of Report /tmp/rptsFCqo4-rpcdtccr.rl_1 ***

Offense	CC	ACT	CLO	CAA	TWI	AT	CJA	CEX	Other	Total
	29	6	1	0	0	0	0	0	0	36
Admin Complaint	0	1	0	0	0	0	0	0	0	1
Animal Problem	8	17	0	0	0	0	0	0	0	25
Vicious Animal	1	0	0	0	0	0	0	0	0	1
dog License Violation	1	0	0	0	0	0	0	0	0	1
Animal Cruelty	1	1	0	0	0	0	0	0	0	2
Assault, Simple, no injury	2	0	0	0	0	0	1	0	0	3
Criminal Damage	1	0	4	0	0	0	0	0	0	5
Civil complaint	8	1	0	0	0	0	0	0	0	9
Criminal Tresspass	1	0	0	0	0	0	0	0	0	1
Trespass of Real Prop	8	1	0	1	0	0	0	0	0	10
Violation of Court Order	2	1	0	0	0	0	0	0	0	3
Warrant Arrest	0	2	0	5	0	0	0	0	0	7
Disorderly Conduct	14	0	1	1	0	0	0	0	0	16
Poss / Controlled Substance	3	1	0	0	0	0	1	0	0	5
Dui Alcohol Drug	0	1	0	0	0	0	0	0	0	1
Offenses Against Family/Chil	5	0	1	0	0	0	0	0	0	6
Controlled Burn	0	1	0	0	0	0	0	0	0	1
Fraud	0	1	0	0	0	0	0	0	0	1
Identity Theft	0	1	0	0	0	0	0	0	0	1
Harassment	3	0	1	0	0	0	0	0	0	4
Juvenile Problem	4	0	1	0	0	0	0	1	0	6
Drunkenness	3	0	0	0	0	0	0	0	0	3
Intoxicated Person	1	0	0	0	0	0	0	0	0	1
Alarm	9	0	0	0	0	0	0	0	0	9
Attempt to Locate	4	4	0	0	0	0	0	0	0	8
Citizen Assist	11	2	0	0	0	0	0	0	0	13
Citizen Dispute	1	0	1	0	0	0	0	0	0	2
Escort	1	0	0	0	0	0	0	0	0	1
Message Delivered	2	0	0	0	0	0	0	0	0	2
Missing Person	0	0	1	0	0	0	0	0	0	1
Agency Assist	26	0	1	0	0	0	0	0	0	27
Abandon Vehicle	4	1	0	0	0	0	0	0	0	5
Impounded Vehicle	1	0	0	0	0	0	0	0	0	1
Utility Problem	0	4	0	0	0	0	0	0	0	4
Welfare Check	23	1	0	0	0	0	0	0	0	24
911 Hangup	11	1	0	0	0	0	0	0	0	12
Suicide	0	0	1	0	0	0	0	0	0	1
Information	35	9	4	0	0	0	0	1	1	51
Attempted Suicide	0	0	1	0	0	0	0	0	0	1
Medical	6	1	1	0	0	0	0	0	0	8
Lost or Found Property	1	1	0	0	0	0	0	0	0	2
PO02	1	0	1	0	0	0	0	0	0	2
Sex Offense	1	0	0	0	0	0	0	0	0	1
Suspicion	19	2	0	0	0	0	0	0	0	21
Suspicious person	12	1	0	1	0	0	0	0	0	14
Suspicious vehicle	1	0	0	0	0	0	0	0	0	1
Theft of Property	0	1	0	0	0	0	0	0	0	1
Theft, Propery, Other	7	4	4	0	0	0	0	0	0	15
Theft, Prop, Shoplifting	1	2	2	1	0	0	0	0	0	6
Traffic Accident, Investigat	0	0	2	0	0	0	0	0	0	2
Traffic Accident, Nonrep	4	0	0	0	0	0	0	0	0	4
Traffic Accident, Pers Injur	1	0	1	0	0	0	0	0	0	2
Traffic Accident, Property D	3	2	2	0	0	2	0	0	0	9
Threatening	7	0	1	1	0	0	0	0	0	9

Offense	CC	ACT	CLO	CAA	TWI	AT	CJA	CEX	Other	Total
Theft, veh, Other type	1	1	0	0	0	0	0	0	0	2
Traffic Offense	75	4	0	0	7	0	0	0	0	87
Traffic Hazard	5	2	0	0	0	0	0	0	0	7
Weapons Offenses	2	1	0	0	0	0	0	0	0	3
Grand Totals	370	79	32	10	7	2	2	2	3	507
Percentages	73.0	15.6	6.3	2.0	1.4	0.4	0.4	0.4	0.6	100.0

Report Includes:
All dates between `00:00:00 03/01/19` and `23:59:59 03/31/19`
All agencies matching `BNPD`
All officers
All dispositions
All natures
All locations
All cities
All clearance codes
All observed offenses
All reported offenses
All offense codes

*** End of Report /tmp/rptI9W0Ky-rplwods.rl_1 ***

Benson Animal Control Monthly Report

Month in Report_ March 2019

Description	***Current Month***	***Year to Date***
Dogs Turned in:	7	21
Dogs Picked up:	24	32
Dogs Transferred to Rescues	0	4
Dogs Adopted:	10	22
Dogs Euthanized / Owner Requested:	1	1
Dogs Euthanized / Unadoptable (Aggressive, Sick,Bite History):	2	8
Dogs Returned to Owner:	15	23
Dog Complaints:	14	52
Dog Bites:	0	0
Dog Licenses Sold:	31	90
Cats Turned In:	9	9
Cats Picked up:	24	30
Cats Returned to Owner:	1	1
Cats Adopted:	6	6
Cats transferred to Rescues	0	4
Cats Euthanized / Owner Requested	2	2
Cats Euthanized / Unadoptable (Feral, Sick, Injured):	4	4
Cat Bites:	0	0
Removals (Snake,Skunk, birds, etc):***	2	0
Calls Responded to:	30	79
Compliance Notices (Warnings):	1	1
Citations Issued:	0	0
P.D.Assist	3	0
Dogs at the shelter (time of Report):	**14**	
Cats at the shelter (time of Report):	**24**	
Feral Cats Spay & Release	**4**	**3**
Dogs Transferred in from Other Shelters	2	6

Live / Well Rate	**100%**
Empty Kennels	**11**
Empty Cat Kennels	**6**

Two Skunks caught in live cat traps while trapping for TNR

Written warning issued to resident for repeated barking dog complaints

CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: **April 8, 2019**

TO: **MAYOR AND CITY COUNCIL**

FROM: **Ann P. Roberts, City Prosecutor**
CC: **Vicki Vivian, City Manager**

SUBJECT: **Prosecutorial Statistics for March, 2019**

Statistics for prosecutorial activity in the Benson Magistrate/Justice of the Peace, Precinct No. III:

TRIALS:

Child Abuse	00
Criminal Traffic Trials:	01
General Crime Trials:	02
Drug Related Trials:	00
Domestic Violence Trials:	01
D.U.I. Jury Trials:	00
Animal Control/Game and Fish Trials/Registrar of Contractors:	00
Total Trials	04

PRETRIAL CONFERENCES:

Criminal Traffic Pretrial Conference Hearings:	41
General Crime Pretrial Conference Hearings:	22
Drug Related Pretrial Conference Hearings:	25
Domestic Violence Pretrial Conference Hearings:	18
D.U.I. Pretrial Conference Hearings:	08
Animal Control/Game and Fish Pretrial Conference Hearings:	04
Total Pretrials	118

HEARINGS:

Restitution/OSC and Sentencing Hearings:	00
Probation Revocation Hearings:	00
Bond Forfeiture Hearings:	00
Rule Eleven (Incompetency) Hearings:	00
DUI Status/Suppression/Evidentiary Hearing/Status	00
Change of Plea Hearing	00
Vicious Dog Hearing	00
Planning and Zoning Violations/Health Code Hearings	00
Total Hearings	00

Total Case Matters Closed this Month	51

PROSECUTORIAL TIME SPENT IN COURT	**21.00 HRS**
PROSECUTORIAL TIME SPENT OUTSIDE OF COURT*	**86.00 HRS**

*****TIME SPENT DEALING WITH DEFENSE COUNCIL, VICTIMS, DEFENDANTS AND ON OTHER MATTERS SUCH AS ISSUING WARRANTS, CASE PREPARATION, LEGAL RESEARCH AND REVIEW OF PENDING CRIMINAL CHARGES.

CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: **April 15, 2019**

TO: **Vicki Vivian, City Manager / City Clerk**

FROM: **Bradley J. Hamilton, P.E., Public Works Director**

SUBJECT: **Department Report for Public Works**

Public Works employees completed the CDBG project at Lions Park in time for opening day for Little League. Thanks to the Public Works employees.
Public Works employees have been working at the golf course catching up on maintenance issues and prepping the driving range.

1. Gas Department.

- Performed regular maintenance and compliance matters on the gas system as required by the Arizona Corporation Commission and PHMSA.
- Check chart boxes weekly and performed monthly calibrations on gas detection equipment.
- Perform meter inspections and perform maintenance as needed.
- Staff is still waiting response from ACC on our reply to the results of the audit.

2. Water Department.

- Continued daily monitoring and maintenance on wells/tanks sites including painting and meter / valve maintenance.
- General maintenance and repairs on meters and hydrants.
- Monthly water sampling of the water quality as required by ADEQ.
- Conducts maintenance of the City swimming pool.

3. Wastewater Department.

- Continued maintenance and repair at the treatment plant.
- Staff continues the “vault and haul” activity at the Whetstone Ranch Water Reclamation Facility.
- Daily and monthly monitoring samples as required by ADEQ permits.
- Wastewater Department continues the scheduled sewer main and manhole maintenance including spraying for roaches and cleaning.

4. Streets Department:

Street department continues to regularly maintain the streets by filling the potholes, weed control, sign maintenance, tree trimming and maintain curbing.

Inmate labor continues along various locations picking up trash; weed control and filling potholes Monday thru Thursday.

5. Parks Department:

Parks Department continues maintenance of fields, parks, landscaping along 4th Street and the area around the overpass of Highway 80 and railroad.

Parks have inmate labor maintaining parks, and minimal maintenance at the Community Center, Visitors Center and City Hall.

CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: **April 15, 2019**

TO: **Vicki Vivian, City Manager**

FROM: **Bob Nilson, Tourism Supervisor**

SUBJECT: **Tourism Report for March 2019**

• Our Visitor count for March 2019 was 1,338 as compared to 1,554 in March of 2018, up 216 from last year. Things are slowing down at the Visitor Center as most winter visitors start heading home.

• We now have given out 1,834 Benson Engineer Certificate to date. We gave out 329 certificates from March 1st through March 31st.

• We gave a talk at Benson Rotary on Benson's Historic photos now and then. (the same presentation we did at the Library). Unfortunately my windows 2010 Powerpoint did not work with their new equipment so we did a 20 minute talk on the history of Benson. they will re schedule me for my "Photos now and Then"

• We gave a talk at Cochise College Benson on March 16th on the Railroads of Cochise County. We had 28 people come to listen.

• I got a call from Matthew Earl Jones of the Arizona Film Commission. He was looking for a steam train for a movie in Arizona. I gave him some possible sources.

• Below is our Go Arizona travel planner report for March, 2019

• Below is our Go Arizona travel planner report for March, 2019

Visitor Center Headcount Comparisons March 2019

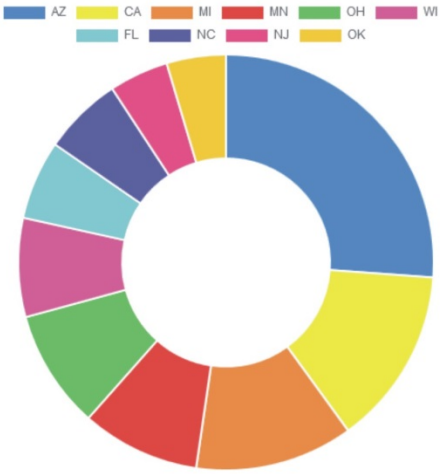
Benson

Travel Planner Report

March 2019

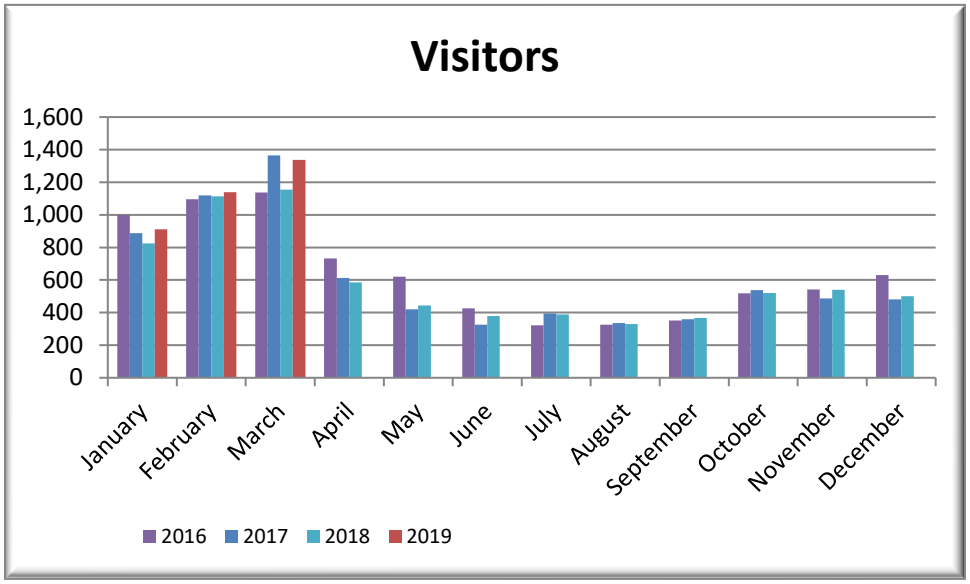
This is the monthly report of the names, emails and addresses of people (travel researchers) requesting travel information. These people are activity researching travel to your destination.

Lead Monthly Total: **103**

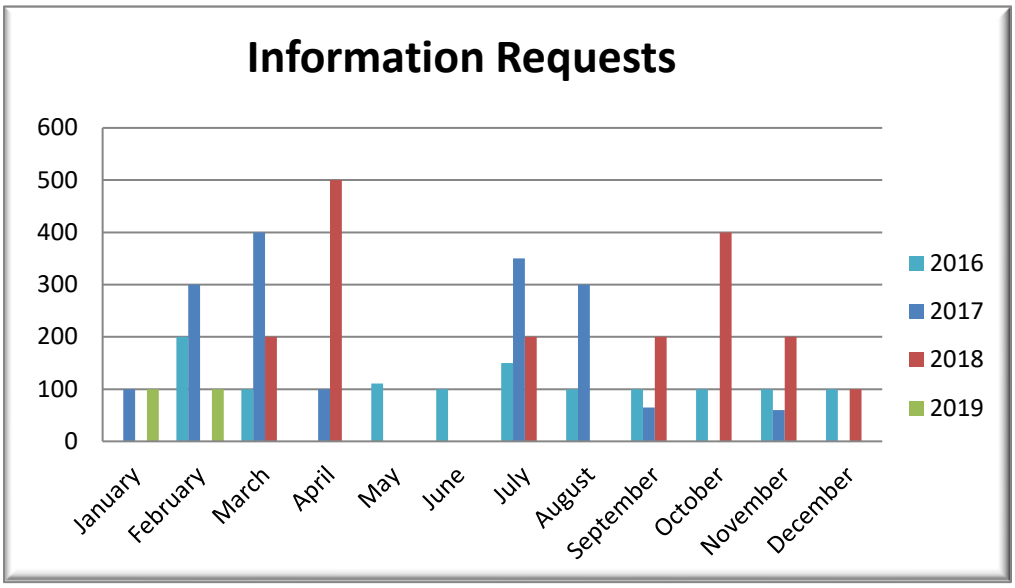


State	Requests
AZ	17
CA	9
MI	8
MN	6
OH	6
WI	5
FL	4
NC	4
NJ	3
OK	3

- Below are our Visitor Counts for February of 2019



Visitor Center Information Requests Comparisons by Graph February 2019



CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: **April 15, 2018**

TO: **Vicki Vivian, City Manager**

FROM: **Kathe Williams, Transit Specialist**

cc: **Benson City Council Members**

SUBJECT: **Transit Monthly Report for March 2019**

Past and Current department Projects:

- BAT is once again applying for the SEAGO/AAA funding for our DAR service.
- The Driver's Handbook is being updated.

Upcoming:

- Arizona's 32nd Annual Statewide Transit Conference is in April.
- All drivers will be attending PASS training by SEAGO in May.
- BAT will provide transportation for the Chamber of Commerce in May.
- BAT will provide shuttle service for the Music Festival in May.

Transit Statistics for March 2019:

Ridership	969
First time SEAGO/AAA riders	3