City of Benson
City Council Communication

Regular Meeting **January 8, 2018**

To: Mayor and Council Agenda Item # 4

From: William D. Stephens, City Manager
Deb Trate, Finance Director

Subject:

Presentation of Financial Status from July 1, 2017 through November 30, 2017

Discussion:

The Mayor and Council requested a detailed presentation of the financial status of the City. The months that will be discussed are July 1, 2017 through November 30, 2017. The presentation will be made by our Financial Consultant Pat Walker with assistance from the City's Finance Director Deb Trate. The financial position memo will be sent out on Friday, January 5, 2018.

Staff Recommendation:

Information only

TO: Mayor and City Council

FROM: William Stephens, City Manager
Pat Walker, Financial Consultant
Deb Trate, Director of Finance

SUBJECT: Fiscal Year 2017-18 Financial Report through November 2017

I am pleased to present to you the City's fiscal year 2017-18 (FY18) financial report through November 2017. This report will include a financial status summarization for all of the funds the City has such as General, Highway User, Water and Sewer, etc., a description of major revenue categories, with a year to date status from July 1, 2017 through November 30, 2017.

In looking at monthly collections of revenues or expenditures within a fiscal year, if both occur equally each month, the City would receive 8.33% of budgeted revenues and/or expenditures each month for a total of 41.65% received and/or expended by the end of November. In reality, revenues such as property taxes, sales tax or fees normally do not follow that pattern nor do expenditures. However, for tracking purposes, if revenues do not equal at least 41.65% through November 2017, or expenditures exceed 41.65%, it is important to research and document the variances to determine if it may have an impact on the financial position by fiscal year end.

GENERAL FUND (FUND 10) SUMMARY

The General Fund's YTD revenue through November 2017 for FY2017-18 totals $ 2,497,193 (presented on page 6 of the attached report and is labeled YTD Actual, Total Fund Revenue) which is approximately 31.4% of the budget, below the target budget of 41.65%. However, there are many fluctuations included in this percentage that will be discussed in further detail later in this memo. For example, the City receives property taxes in November and May and those revenues are not included in this report. If property taxes were received, the percentages of revenue collection to budget would probably be a higher percentage. In addition, fund balance is included in the budget as well as grant funds which will need to be deducted to calculate the correct percentage and give a more accurate picture.

The General Fund's expenses YTD through November 2017 total $2,037,744 (Page 15 which is approximately 25.7% of the FY18 expenditure budget with contingency amount included in the budget. If you do not include contingency it is at 31.1%. Based on a target budget of 41.65% for expenditures, the City is comfortably below of the target through November but will be discussed in more detail later in this report. Like revenues, there are fluctuations that may skew the percentages.

GENERAL FUND (Fund 10) – MAJOR REVENUE CATEGORIES

The general fund revenues are presented on pages 4-6 of the attached financial report. The General Fund revenues collected through November 2017 are 31.4% of what was budgeted. Discussed below is the status of the major revenue categories as well as an overall summary taking into account the various fluctuations to come up with a more accurate percentage of actual collections compared to the budget through November 2017.

Local Sales/Bed Tax – On page 6 under the column "Tax Revenue," the City has collected $1,631,582 in local sales tax through November 2017 for FY18. This line item includes the Town's Bed tax that needs to be allocated to the Bed Tax line item for July through November. There is $16,921 that needs to be transferred from the local sales tax item to the bed tax line item but overall, it will not impact the revenues received to date for local sales/bed taxes through November 2017. With the average collections to date between these two revenue line items, there are trending at 34.85% compared to 41.65% of budget which is below where the collections should be and need to be closely monitored to make sure they meet budgeted revenues.

State Shared Revenues - These revenues on page 4 of the attached report under the title of "General Revenue." This includes State Sales Tax, State Revenue Sharing (Income Tax) Auto Lieu Tax (Vehicle license tax) and, the state shared revenues are right on target at 41.6% through November for FY17.

Building & Development Fees – These revenues are on page 4 under the title of "Community Development." All of these revenue accounts are showing very little collected as compared to budget because these amounts were put into the budget in the event a major development occurred in Benson in FY2018. This is because due to the State Expenditure Limitation the City must appropriate the funds whether or not they spend them. If the City doesn't appropriate the funds, they cannot spend them. Through November, this has not happened so the percentage of year to date collections to budget is very low at 8.5%. This is not a concern as the City has also not spent these funds on the expenditure side because the revenues were not received. The Public Works Director is monitoring this closely as to not spend anything unless revenues are received.

Park Revenues – These revenues are presented on page 5 under the title of "Parks." The actual collections of revenues compared to budget are at 11.5% because these are "seasonally" collected primarily in the spring through June for the pool and summer programs. The major revenue line item in this category is the "July 4 Revenue Donations" and these revenues will start coming in later in the fiscal year.

Other Revenues

Franchise Taxes are the revenues the City receives from companies such as Cox Communications, Sulpher Springs and SSVEC for their ability to put their infrastructure in the City's right of way. These fees are based on a percentage of their gross sales and are paid quarterly by the companies. The reason why the percentage received is at 54.4% (Page 4) is that some of the 4th quarter payments were received in during this current fiscal year from last fiscal year and this will come in closer to budget by the end of June.

GENERAL FUND – EXPENDITURES

As noted earlier in this report, the General Fund has spent $2,037,743 (Page 15) through November in fiscal year 2017-18. The contributions to other funds will be recorded in December but through November total $179,949 which brings the total year to date expenditures through November to $2,217,692 or 33.8% of actual expenditures compared to budget. In summary, every department except for Administration and Tourism in the General Fund in the City has spent below the 41.65% of actual expenditures compared to budget through November. Administration (Page 7) is slightly above budget at 42.4% primarily due to telephone charges and charges in professional services and computer supplies that were purchased at the beginning of the fiscal year but with savings in other line items Administration is projected to come in at budget amount or slightly below.

The Tourism Department (page 13) is slightly above the target budget with 44.1% of budget spent through November 2017. The primarily line item over budget is the telephone expenditures and public notices/advertising. Again, similar to the Administration Department, there is no concern at this time as there are adequate savings in other line items that will be below projected budget amounts.

All departments in the General Fund will be closely monitored to ensure that they do not exceed their budget amounts unless there is some unforeseen emergency and if so, would come before Council as a contingency reserve transfer.

GENERAL FUND SUMMARY.

Overall, based on revenue and expenditure analysis through November 2017 for fiscal year 2018, the City is on target with their revenues and spending below budget on their expenditures but the City needs to continue to be conservative in their spending in the General Fund and closely monitor their revenues as the difference is not that much of a percentage.

TRANSIT FUND (FUND14) SUMMARY

The Transit Fund is presented on Page 19 of the attached report. The Transit Fund is primarily funded through grants and contribution from the general fund. In comparison, a small portion ($8,000) is funded through fees. Once the contribution from the General Fund is made through November, the year to date revenues collected compared to budget is 18%. Again, all things being equal it should be at 41.65% but this is one of the funding sources that do not come in equally because it is funded through grants on reimbursement basis. It is my understanding that the reimbursements have been prepared and will be submitted within the next few weeks.

The expenditures are at 35.2% of budget as of November 2017 but according to the Accountant who handles the Transit reimbursement, these expenditures will be reimbursed.

CAPITAL PROJECT FUND (CIP) (FUND 15)

The Capital Project Fund was created to complete major capital projects in the City funded by the construction sales tax collected by the City, carryover bond proceeds and potential airport hangar financing. Year to date, the amount of construction sales tax placed into fund meet the expenditures made of over $2,000. It is anticipated that more capital projects will be completed through the fiscal year.

HIGHWAY USER REVENUE FUND (HURF) (FUND 20) SUMMARY

HURF FUND (11 REVENUES

The Highway User Revenue Fund (HURF) is what is referred to as the gasoline tax that is paid and distributed based on the number of gallons sold within your County and based on a population percentage formula is distributed by the State to Cities and Towns. HURF are only to be used for street related purposes. The City maintains the HURF revenues and expenditures in separate funds to track this. The HURF has currently received $180,530 WITH General Fund contribution through November or 43% (Page 24 of attached report) of budgeted revenue for FY 18. At this point in time, it appears HURF revenues will be on target with the budget projection but remember these funds are restricted to be used for only street projects.

HURF EXPENDITURES

There has been $153,985 or 36.7% (Page 25 of attached report) of the FY18 HURF Budget spent through November 2017 which is below the target budget of 41.6%. The reason the difference in the expenditure number is that the $100,246.66 that was expensed against the HURF fund will need to be recoded to the Capital Project Fund where the budget for this expense is. Again, with revenues exceeding expenditures, and expenditures below the target budget of 41.65%, it appears that this fund will be on target with the budget.

GRANTS (FUND 46)

Grants are expended and then reimbursements are requested so that by the end of the fiscal year revenues equal expenditures.

GAS FUND (FUND 50)

The Gas Fund is a utility or Enterprise fund where it is to be self-supporting meaning that revenues should cover expenditures because you are providing gas to specific users.

GAS FUND REVENUES AND EXPENDITURES

The Gas Fund revenues through November 2017 are at 22.2% of budget (Page 34) which is much lower that the target amount of 41.65%. On the expense side there has only been 23.8% expended (Page 35) which is trending with the revenues received.

WATER (FUND 51) & SEWER (FUND 52)

WATER & SEWER FUND REVENUES

There has been $351,945 in water revenues collected through November 2017 (Page 37 of attached report) which is 39.9% of projected budget. However this does not reflect the transfers in from the General Fund through November and when those are added the revenues collected compared to budget would be 40.8%. There has been $312,515 in sewer revenues collected through November 2017 (Page 40 of attached report) which is 34.8% of the projected budget. There are no General Fund transfers for this fund so the carryforward funds of $83thousand appropriated may need to be used to cover the expenditures if the entire wastewater expenditure budget is spent. This is an indication that the rates need to be updated to provide on-going revenues to support on-going expenditures.

WATER & SEWER EXPENDITURES

There has been $313,040 in water expenditures (Page 38 of attached report) or 35.5% through November 2017 which is well below the budget target of 41.65% and below the revenue collections of 40.8% which is a good thing but will need to be closely monitored for the rest of the fiscal year.

There has been $230,951 in sewer expenditures or 25.7% through November 2017 (Page 41 of attached report). This again is well below the target budget of 41.65% and also below the revenue collections through November of 34.8% which is good but needs to be closely monitored for the rest of the fiscal year.

SANITATION FUND (FUND 53)

SANITATION FUND (FUND 53) REVENUES AND EXPENDITURES

There has been $252,369 or 32.8% of revenues compared to budget collected through November 2017(Page 43 of attached report). However, there has only been $202,586 or 26.3% of expenditures made through November 2017 (Page 44 of attached report), which is below the amount of revenues collected and below the target budget of 41.65%. Like Water and Sewer, this will need to be monitored closely for the remainder of the fiscal year.

SAN PEDRO GOLF COURSE FUND (FUND 55)

SAN PEDRO GOLF COURSE FUND REVENUES AND EXPENDITURES

The golf course fund is subsidized by the General Fund in the amount of $176,792. When the contribution from the general fund is booked through November, the golf course revenues will at $282,482 or 25.6% (Page 46 of attached report) of actual collections compared to budget. The golf course year-to-date expenditures through November of 2017 are at $442,023 (Page 49 of the attached report) or 40.1% of budget. In other words, the golf course fund has expended $105,690 more than it has collected in revenues. We are hopeful that we will see an improvement in golf revenues during the winter season and should have a better handle on the revenues versus expenditures by the end of February. In either case, this will need to be closely monitored with all of the other utility or enterprise funds.

AIRPORT FUND (FUND 56)

AIRPORT FUND REVENUES AND EXPENDITURES

The Airport is subsidized by the General Fund in the amount of $135,300. The only revenue the airport brings in is $15,000. As of November 2017 the airport has collected $2,163 or 1.4% of the budget (Page 51 of the attached report) as compared to the target of 41.5%. With the transfer of the contribution from the General Fund through November, the revenues will be $60,702 or 40.4% of the budget.

The expenditures through November 2017 are at $55,482 or 36.9% of the budget (Page 52 of the attached budget). This would still be below the revenues collected when you include the 5 month subsidy of the general fund. Again, this needs to be monitored very closely.

SUMMARY

In summary, the Mayor and Council and City Staff have done a great job of monitoring the revenues and keeping the expenditures within budget while continuing to provide quality services to our citizens. With that being said, it is early in the fiscal year and we must all remain diligent for the rest of the fiscal year in monitoring the budget.

The areas of concern are in the Enterprise Funds; Water, Wastewater, Sanitation, Gas, Golf Course and Airport. This was discussed at the fiscal year 2017-2018 budget presentations and will also need to be fully discussed when we develop our strategic financial plan.

CITY OF BENSON
COMBINED CASH INVESTMENT
NOVEMBER 30, 2017

COMBINED CASH ACCOUNTS

01-10110	PETTY CASH - ADMINISTRATION	50.00
01-10120	PETTY CASH - POLICE	100.00
01-10125	PETTY CASH - RECREATION	160.00
01-10130	TOURISM CASH DRAWER	50.00
01-10150	RETURNED CHECK CLEARING	(72.56)
01-10170	CASH CLEARING - UTILITIES	185.13
01-10200	CASH IN BANK - PAYROLL	2,910.21
01-11110	CASH IN BANK - GENERAL	1,939,944.40
01-11115	XPRESS DEPOSIT ACCOUNT	160,445.67
	TOTAL COMBINED CASH	2,103,772.85
01-10100	CASH ALLOCATED TO OTHER FUNDS	(1,764,826.76)
	TOTAL UNALLOCATED CASH	338,946.09

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	3,675,754.41
13	ALLOCATION TO CFD FUND	25,000.00
14	ALLOCATION TO TRANSIT FUND	(137,831.26)
15	ALLOCATION TO CAPITAL PROJECTS FUND	(308,177.73)
20	ALLOCATION TO STREET FUND	(768,567.82)
46	ALLOCATION TO GRANTS FUND	(52,817.23)
48	ALLOCATION TO DEBT SERVICE FUND	278,164.04
50	ALLOCATION TO GAS FUND	1,730,556.31
51	ALLOCATION TO WATER FUND	(337,118.73)
52	ALLOCATION TO WASTEWATER FUND	(295,182.15)
53	ALLOCATION TO SANITATION FUND	304,957.33
55	ALLOCATION TO SAN PEDRO GOLF COURSE	(1,218,758.21)
56	ALLOCATION TO AIRPORT	(1,098,927.52)
70	ALLOCATION TO FIREMEN'S PENSION FUND	(32,224.66)
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,764,826.78
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(1,764,826.76)
	ZERO PROOF IF ALLOCATIONS BALANCE	.02

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

GENERAL FUND

	ASSETS			
10-10100	CASH - COMBINED FUND		3,675,754.41	
10-10301	LGIP INVESTMENT FUND #7		118,001.07	
10-10303	MONEY MARKET S&Y		57,091.28	
10-10309	HRA DISBURSEMENT ACCOUNT		3,625.99	
10-11140	RESTRICTED CASH- RICO CTY ACCT		22,098.40	
10-11150	RESTRICTED CASH-RICO CHECKING		706.39	
10-12500	ACCOUNTS RECEIVABLE		328,224.95	
10-14300	PREPAID EXPENSE		48,206.46	
10-14500	SSVEC PATRONAGE CAPITAL		80,809.85	
	TOTAL ASSETS			4,334,518.80
	LIABILITIES AND EQUITY			
	LIABILITIES			
10-20200	ACCOUNTS PAYABLE		(162,388.47)	
10-21500	ACCRUED SALARIES PAYABLE		57,271.12	
10-22210	FICA PAYABLE		19,193.59	
10-22220	FEDERAL WITHHOLDING PAYABLE		11,503.05	
10-22230	STATE WITHHOLDING PAYABLE		3,384.56	
10-22240	STATE UNEMPLOYMENT PAYABLE		4,765.33	
10-22250	RETIREMENT PAYABLE		17,385.64	
10-22255	POLICE DEPARTMENT RET PAYABLE		163,479.97	
10-22265	GARNISHMENTS PAYABLE		732.10	
10-22280	HEALTH INSURANCE PAYABLE		(95,281.28)	
10-22281	AFLAC		8,952.18	
10-22282	COLONIAL		123.40	
10-22285	DENTAL INSURANCE PAYABLE		4,072.27	
10-22287	VISION INSURANCE PAYABLE		144.56	
10-22290	LIFE INSURANCE PAYABLE		(991.01)	
10-22292	FSA PAYABLE		12,654.92	
10-22293	PRE-PAID LEGAL SERVICES		(442.27)	
10-22295	WORKERS COMP PAYABLE		(20,979.61)	
10-23040	PROPERTY TAX PAYABLE		35,205.73	
	TOTAL LIABILITIES			58,785.78
	FUND EQUITY			
10-28100	RESERVED FUND BALANCE		(135,362.24)	
	UNAPPROPRIATED FUND BALANCE:			
10-29800	FUND BALANCE - BEGINNING OF YR	4,055,952.97		
	REVENUE OVER EXPENDITURES - YTD	459,449.64		
	BALANCE - CURRENT DATE		4,515,402.61	
	TOTAL FUND EQUITY			4,380,040.37

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

GENERAL FUND

TOTAL LIABILITIES AND EQUITY	4,438,826.15

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	GENERAL REVENUE					
10-301-10	GENERAL PROPERTY TAX	86,478.58	86,478.58	323,409.00	236,930.42	26.7
10-301-15	CITY SALES TAX	1,631,581.77	1,631,581.77	3,850,000.00	2,218,418.23	42.4
10-301-17	BED TAX COLLECTED	19,117.42	19,117.42	70,000.00	50,882.58	27.3
10-301-20	STATE SALES TAX	202,534.15	202,534.15	456,737.00	254,202.85	44.3
10-301-25	FRANCHISE TAX	89,708.77	89,708.77	165,000.00	75,291.23	54.4
10-301-30	AUTO LIEU TAX	104,570.95	104,570.95	270,007.00	165,436.05	38.7
10-301-35	BUSINESS LICENSE	4,267.50	4,267.50	20,800.00	16,532.50	20.5
10-301-45	STATE REVENUE SHARING	251,331.60	251,331.60	603,131.00	351,799.40	41.7
10-301-50	INTEREST INCOME	831.48	831.48	1,800.00	968.52	46.2
10-301-55	COPIES AND NOTARY FEES	82.25	82.25	500.00	417.75	16.5
10-301-65	MISCELLANEOUS	32,384.38	32,384.38	10,000.00	(22,384.38)	323.8
10-301-70	SALE OF FIXED ASSETS	(6.44)	(6.44)	5,000.00	5,006.44	(.1)
10-301-71	PROPERTY RENTALS	16,123.78	16,123.78	40,000.00	23,876.22	40.3
	TOTAL GENERAL REVENUE	2,439,006.19	2,439,006.19	5,816,384.00	3,377,377.81	41.9
	COMMUNITY DEVELOPMENT					
10-303-10	PLANNING & ZONING FEES	139.65	139.65	75,000.00	74,860.35	.2
10-303-15	BUILDING PERMITS & FEES	18,229.53	18,229.53	75,000.00	56,770.47	24.3
10-303-16	BUILDING PLAN REVIEW FEES	8,643.70	8,643.70	20,000.00	11,356.30	43.2
10-303-17	PUBLIC WORKS REVIEW FEES	79.45	79.45	150,000.00	149,920.55	.1
10-303-18	PW RECORDING/MISC FEES	.00	.00	600.00	600.00	.0
	TOTAL COMMUNITY DEVELOPMENT	27,092.33	27,092.33	320,600.00	293,507.67	8.5
	POLICE REVENUE					
10-305-10	FORFEITURE REV/CHECKPROOF VEH	.00	.00	1,000.00	1,000.00	.0
10-305-20	REPORT INCOME	125.00	125.00	750.00	625.00	16.7
10-305-21	FINGERPRINT REVENUE	370.00	370.00	1,200.00	830.00	30.8
10-305-30	DOG LICENSES/SHELTER FEES	1,449.10	1,449.10	5,000.00	3,550.90	29.0
10-305-32	ANIMAL MEDICAL DONATIONS	5,289.00	5,289.00	13,000.00	7,711.00	40.7
10-305-33	SPAY/NEUTER GRANTS	.00	.00	5,000.00	5,000.00	.0
10-305-35	SHELTER FEES FROM COUNTY	1,852.70	1,852.70	8,000.00	6,147.30	23.2
10-305-39	STONEGARDEN GRANT	.00	.00	50,000.00	50,000.00	.0
10-305-41	GITEM GRANT	9,879.21	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	169.47	169.47	1,000.00	830.53	17.0
10-305-95	OTHER INCOME	3,940.30	3,940.30	70,349.00	66,408.70	5.6
	TOTAL POLICE REVENUE	23,074.78	23,074.78	225,799.00	202,724.22	10.2

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FIREMEN'S REVENUE					
10-306-10	FIREMEN'S REVENUE	.00	.00	40,000.00	40,000.00	.0
10-306-20	FIRE DEPT DONATIONS	.00	.00	500.00	500.00	.0
	TOTAL FIREMEN'S REVENUE	.00	.00	40,500.00	40,500.00	.0
	MAGISTRATE REVENUE					
10-307-10	CITATIONS FROM BENSON PD	831.49	831.49	36,250.00	35,418.51	2.3
	TOTAL MAGISTRATE REVENUE	831.49	831.49	36,250.00	35,418.51	2.3
	LIBRARY REVENUE					
10-309-10	LIBRARY FINES	2,517.00	2,517.00	7,500.00	4,983.00	33.6
10-309-20	DONATIONS - RESTRICTED	.00	.00	100.00	100.00	.0
	TOTAL LIBRARY REVENUE	2,517.00	2,517.00	7,600.00	5,083.00	33.1
	PARKS					
10-310-10	POOL FEES	564.17	564.17	5,900.00	5,335.83	9.6
10-310-20	SUMMER PROGRAM FEES	300.00	300.00	5,700.00	5,400.00	5.3
10-310-25	PARK USER FEES	1,668.70	1,668.70	5,000.00	3,331.30	33.4
10-310-50	DONATIONS	.00	.00	1,000.00	1,000.00	.0
10-310-60	JULY 4 REVENUES/DONATIONS	60.00	60.00	15,000.00	14,940.00	.4
10-310-65	TOURISM SALES	1,569.75	1,569.75	2,800.00	1,230.25	56.1
10-310-95	OTHER EVENTS	65.00	65.00	500.00	435.00	13.0
10-310-98	MISCELLANEOUS	.00	.00	500.00	500.00	.0
	TOTAL PARKS	4,227.62	4,227.62	36,400.00	32,172.38	11.6
	CEMETERY REVENUE					
10-312-10	CITY CEMETERY	150.00	150.00	1,000.00	850.00	15.0
	TOTAL CEMETERY REVENUE	150.00	150.00	1,000.00	850.00	15.0
	RECREATION REVENUE					
10-317-46	BINGO REVENUE	294.02	294.02	1,000.00	705.98	29.4
	TOTAL RECREATION REVENUE	294.02	294.02	1,000.00	705.98	29.4

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

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	2,497,193.43	2,497,193.43	7,943,568.00	5,446,374.57	31.4

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
10-41-110	SALARIES AND WAGES	44,041.20	44,041.20	184,214.00	140,172.80	23.9
10-41-210	PAYROLL TAXES	3,342.78	3,342.78	14,092.00	10,749.22	23.7
10-41-220	RETIREMENT BENEFITS	5,064.73	5,064.73	21,185.00	16,120.27	23.9
10-41-230	EMPLOYEE INSURANCE	834.22	834.22	14,550.00	13,715.78	5.7
10-41-300	PROFESSIONAL SERVICES	11,987.10	11,987.10	4,000.00	(7,987.10)	299.7
10-41-310	PROFESSIONAL SERVICES - HR	5,735.33	5,735.33	4,000.00	(1,735.33)	143.4
10-41-330	IT SERVICES	59,252.92	59,252.92	110,000.00	50,747.08	53.9
10-41-335	INTERGOVERNMENTAL RELATIONS	5,193.24	5,193.24	5,500.00	306.76	94.4
10-41-340	EDUCATION & TRAINING	.00	.00	1,200.00	1,200.00	.0
10-41-410	UTILITIES	5,536.53	5,536.53	15,000.00	9,463.47	36.9
10-41-415	TELEPHONE	17,244.91	17,244.91	15,000.00	(2,244.91)	115.0
10-41-430	REPAIRS & MAINTENANCE	2,516.12	2,516.12	11,000.00	8,483.88	22.9
10-41-440	RENTALS	377.93	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	34,442.39	34,442.39	63,000.00	28,557.61	54.7
10-41-540	PUBLIC NOTICES, ADVERTISING	141.97	141.97	1,000.00	858.03	14.2
10-41-542	ADVERTISING - HR	455.41	455.41	3,500.00	3,044.59	13.0
10-41-580	TRAVEL	659.68	659.68	4,000.00	3,340.32	16.5
10-41-590	DUES & LICENSES	8,606.00	8,606.00	10,000.00	1,394.00	86.1
10-41-610	OFFICE SUPPLIES	655.73	655.73	750.00	94.27	87.4
10-41-620	POSTAGE & SHIPPING	1,084.30	1,084.30	3,000.00	1,915.70	36.1
10-41-630	COMPUTER SUPPLIES	5,006.26	5,006.26	250.00	(4,756.26)	2002.5
10-41-635	IT SUPPLIES NETWORK	1,805.50	1,805.50	4,000.00	2,194.50	45.1
10-41-640	OPERATING SUPPLIES	357.38	357.38	2,500.00	2,142.62	14.3
10-41-660	VEHICLE FUEL & OIL	342.98	342.98	2,500.00	2,157.02	13.7
10-41-670	VEHICLE REPAIR & MAINT	2,302.69	2,302.69	2,500.00	197.31	92.1
10-41-705	PROPERTY PAYMENT	.00	.00	12,760.00	12,760.00	.0
	TOTAL ADMINISTRATION	216,987.30	216,987.30	512,001.00	295,013.70	42.4
	CITY COUNCIL					
10-42-110	SALARIES AND WAGES	9,400.00	9,400.00	19,200.00	9,800.00	49.0
10-42-210	PAYROLL TAXES	764.34	764.34	1,469.00	704.66	52.0
10-42-230	WORKMAN'S COMPENSATION	22.56	22.56	46.00	23.44	49.0
10-42-580	TRAVEL	1,815.63	1,815.63	13,000.00	11,184.37	14.0
10-42-582	COUNCIL PHOTOS	.00	.00	500.00	500.00	.0
10-42-591	EMPLOYEE COUNCIL	.00	.00	900.00	900.00	.0
10-42-630	COMPUTER SUPPLIES	538.10	538.10	2,000.00	1,461.90	26.9
10-42-640	OPERATING SUPPLIES	140.20	140.20	3,000.00	2,859.80	4.7
10-42-685	LEAGUE OF CITIES BOOTH	4,563.16	4,563.16	3,500.00	(1,063.16)	130.4
	TOTAL CITY COUNCIL	17,243.99	17,243.99	43,615.00	26,371.01	39.5

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BUILDING DEPARTMENT					
10-43-110	SALARIES AND WAGES	19,607.20	19,607.20	102,240.00	82,632.80	19.2
10-43-130	OVERTIME WAGES	33.30	33.30	.00	(33.30)	.0
10-43-210	PAYROLL TAXES	1,423.80	1,423.80	7,821.00	6,397.20	18.2
10-43-220	RETIREMENT BENEFITS	2,258.65	2,258.65	11,758.00	9,499.35	19.2
10-43-230	EMPLOYEE INSURANCE	5,104.57	5,104.57	27,302.00	22,197.43	18.7
10-43-300	PROFESSIONAL SERVICES	22,391.67	22,391.67	65,000.00	42,608.33	34.5
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	140.24	140.24	500.00	359.76	28.1
10-43-470	UNIFORMS	124.54	124.54	800.00	675.46	15.6
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	102.05	102.05	1,000.00	897.95	10.2
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	58.29	58.29	300.00	241.71	19.4
10-43-660	VEHICLE FUEL & OIL	190.93	190.93	1,000.00	809.07	19.1
10-43-670	VEHICLE REPAIR & MAINT	105.00	105.00	750.00	645.00	14.0
10-43-702	PERMIT TRACKING DATABASE	.00	.00	40,000.00	40,000.00	.0
	TOTAL BUILDING DEPARTMENT	51,540.24	51,540.24	265,821.00	214,280.76	19.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE					
10-45-110	SALARIES AND WAGES	525,345.38	525,345.38	1,114,533.00	589,187.62	47.1
10-45-130	OVERTIME WAGES	42,996.90	42,996.90	85,000.00	42,003.10	50.6
10-45-131	OVERTIME WAGES STONE GARDEN	4,292.63	4,292.63	50,000.00	45,707.37	8.6
10-45-132	OVERTIME WAGES GITEM	792.09	792.09	5,000.00	4,207.91	15.8
10-45-133	GOHS OVERTIME GRANT	2,031.00	2,031.00	2,000.00	(31.00)	101.6
10-45-210	PAYROLL TAXES	35,401.12	35,401.12	95,589.00	60,187.88	37.0
10-45-220	RETIREMENT BENEFITS	124,963.89	124,963.89	350,155.00	225,191.11	35.7
10-45-230	EMPLOYEE INSURANCE	118,922.67	118,922.67	255,648.00	136,725.33	46.5
10-45-300	PROFESSIONAL SERVICES	20,944.53	20,944.53	35,000.00	14,055.47	59.8
10-45-320	HOLDING CELL SUPPLIES & MEALS	86.39	86.39	300.00	213.61	28.8
10-45-340	EDUCATION & TRAINING	2,580.71	2,580.71	10,000.00	7,419.29	25.8
10-45-410	UTILITIES	3,824.35	3,824.35	12,000.00	8,175.65	31.9
10-45-415	TELECOMMUNICATIONS	10,527.57	10,527.57	25,000.00	14,472.43	42.1
10-45-430	BLDG & EQUIP REPAIRS & MAINT	4,341.92	4,341.92	4,500.00	158.08	96.5
10-45-440	RENTALS	1,200.00	1,200.00	15,000.00	13,800.00	8.0
10-45-470	UNIFORMS	9,566.83	9,566.83	24,000.00	14,433.17	39.9
10-45-580	TRAVEL	156.13	156.13	2,000.00	1,843.87	7.8
10-45-590	DUES & LICENSES	930.00	930.00	2,000.00	1,070.00	46.5
10-45-593	ANIMAL CONTROL MEDICAL	188.99	188.99	2,000.00	1,811.01	9.5
10-45-594	ANIMAL MEDICAL FROM DONATIONS	5,976.90	5,976.90	10,000.00	4,023.10	59.8
10-45-595	SPAY & NEUTER FROM GRANTS	180.00	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	1,592.75	1,592.75	2,500.00	907.25	63.7
10-45-630	COMPUTER SUPPLIES	4,662.97	4,662.97	10,000.00	5,337.03	46.6
10-45-640	OPERATING SUPPLIES	4,428.47	4,428.47	18,000.00	13,571.53	24.6
10-45-660	FUEL & OIL	12,809.11	12,809.11	25,000.00	12,190.89	51.2
10-45-670	VEHICLE REPAIRS & MAINT	20,143.20	20,143.20	20,000.00	(143.20)	100.7
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	28,700.96	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	9,013.26	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	864.00	864.00	4,400.00	3,536.00	19.6
	TOTAL POLICE	997,464.72	997,464.72	2,267,821.00	1,270,356.28	44.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE DEPARTMENT					
10-46-110	SALARIES AND WAGES	74,929.11	74,929.11	150,018.00	75,088.89	50.0
10-46-130	OVERTIME WAGES	2,149.40	2,149.40	.00	(2,149.40)	.0
10-46-210	PAYROLL TAXES	2,992.37	2,992.37	7,012.00	4,019.63	42.7
10-46-220	RETIREMENT BENEFITS	14,345.45	14,345.45	33,216.00	18,870.55	43.2
10-46-230	EMPLOYEE INSURANCE	11,838.48	11,838.48	19,687.00	7,848.52	60.1
10-46-300	PROFESSIONAL SERVICES	33,160.00	33,160.00	99,200.00	66,040.00	33.4
10-46-305	FIRE MARSHALL FEES	.00	.00	4,000.00	4,000.00	.0
10-46-310	FIREFIGHTER HEALTHCARE	50.00	50.00	8,000.00	7,950.00	.6
10-46-340	EDUCATION & TRAINING W/ TRAVEL	2,696.47	2,696.47	10,000.00	7,303.53	27.0
10-46-410	UTILITIES	2,909.67	2,909.67	10,000.00	7,090.33	29.1
10-46-415	TELEPHONE	4,116.99	4,116.99	9,500.00	5,383.01	43.3
10-46-430	EQUIP REPAIRS & MAINT	4,694.62	4,694.62	14,000.00	9,305.38	33.5
10-46-431	TURNOUT MAINTENANCE	2,035.18	2,035.18	5,000.00	2,964.82	40.7
10-46-432	STATION REPAIRS & MAINT	4,989.02	4,989.02	10,000.00	5,010.98	49.9
10-46-433	TURNOUT REPLACEMENTS	2,371.55	2,371.55	15,000.00	12,628.45	15.8
10-46-440	RENTALS	1,200.00	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	400.00	400.00	800.00	400.00	50.0
10-46-580	TRAVEL	.00	.00	300.00	300.00	.0
10-46-590	DUES & LICENSES	100.00	100.00	2,000.00	1,900.00	5.0
10-46-596	COMMUNITY SERVICE PROJECTS	5,149.76	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	767.88	767.88	2,000.00	1,232.12	38.4
10-46-630	COMPUTER SUPPLIES	.00	.00	600.00	600.00	.0
10-46-640	OPERATING SUPPLIES	2,916.46	2,916.46	12,000.00	9,083.54	24.3
10-46-650	EMS SUPPLIES	3,332.41	3,332.41	7,000.00	3,667.59	47.6
10-46-660	FUEL & OIL	1,681.89	1,681.89	6,000.00	4,318.11	28.0
10-46-670	VEHICLE REPAIRS & MAINT	11,313.28	11,313.28	45,000.00	33,686.72	25.1
10-46-705	FD 07-02 FIRE HOSE & ACCESS	.00	.00	5,000.00	5,000.00	.0
	TOTAL FIRE DEPARTMENT	190,139.99	190,139.99	537,333.00	347,193.01	35.4
	MAGISTRATE					
10-47-110	SALARIES AND WAGES	17,500.02	17,500.02	35,700.00	18,199.98	49.0
10-47-210	PAYROLL TAXES	1,338.71	1,338.71	2,731.00	1,392.29	49.0
10-47-230	EMPLOYEE INSURANCE	188.51	188.51	104.00	(84.51)	181.3
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	19,027.24	19,027.24	76,586.00	57,558.76	24.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY					
10-49-110	SALARIES AND WAGES	54,363.08	54,363.08	127,487.00	73,123.92	42.6
10-49-210	PAYROLL TAXES	4,117.78	4,117.78	9,753.00	5,635.22	42.2
10-49-220	RETIREMENT BENEFITS	6,200.95	6,200.95	14,661.00	8,460.05	42.3
10-49-230	EMPLOYEE INSURANCE	13,157.33	13,157.33	28,255.00	15,097.67	46.6
10-49-300	PROFESSIONAL SERVICES	.00	.00	700.00	700.00	.0
10-49-330	IT SERVICES	.00	.00	1,000.00	1,000.00	.0
10-49-410	UTILITIES	4,421.15	4,421.15	12,000.00	7,578.85	36.8
10-49-415	TELEPHONE	727.75	727.75	3,100.00	2,372.25	23.5
10-49-430	REPAIRS & MAINTENANCE	1,118.15	1,118.15	3,500.00	2,381.85	32.0
10-49-580	TRAVEL	214.92	214.92	250.00	35.08	86.0
10-49-590	DUES & LICENSES	.00	.00	300.00	300.00	.0
10-49-630	COMPUTER SUPPLIES	349.52	349.52	11,000.00	10,650.48	3.2
10-49-640	OPERATING SUPPLIES	1,510.26	1,510.26	5,500.00	3,989.74	27.5
10-49-696	BOOKS	2,592.81	2,592.81	20,000.00	17,407.19	13.0
	TOTAL LIBRARY	88,773.70	88,773.70	237,506.00	148,732.30	37.4
	PARKS					
10-50-110	SALARIES & WAGES	39,983.54	39,983.54	117,897.00	77,913.46	33.9
10-50-130	OVERTIME WAGES	1,554.55	1,554.55	5,100.00	3,545.45	30.5
10-50-210	PAYROLL TAXES	3,112.07	3,112.07	9,409.00	6,296.93	33.1
10-50-220	RETIREMENT BENEFITS	4,689.72	4,689.72	14,145.00	9,455.28	33.2
10-50-230	EMPLOYEE INSURANCE	12,358.40	12,358.40	28,905.00	16,546.60	42.8
10-50-300	PROFESSIONAL SERVICES	.00	.00	2,500.00	2,500.00	.0
10-50-305	CONTRACT LABOR - DOC	653.50	653.50	4,000.00	3,346.50	16.3
10-50-340	EDUCATION & TRAINING	.00	.00	1,000.00	1,000.00	.0
10-50-410	UTILITIES	8,260.83	8,260.83	25,000.00	16,739.17	33.0
10-50-415	TELEPHONE	762.70	762.70	2,800.00	2,037.30	27.2
10-50-430	REPAIRS & MAINTENANCE	19,006.25	19,006.25	25,000.00	5,993.75	76.0
10-50-470	UNIFORMS	364.42	364.42	2,000.00	1,635.58	18.2
10-50-590	DUES & LICENSES	40.00	40.00	500.00	460.00	8.0
10-50-610	OFFICE SUPPLIES	.00	.00	250.00	250.00	.0
10-50-630	COMPUTER SUPPLIES	.00	.00	1,500.00	1,500.00	.0
10-50-640	OTHER OPERATING SUPPLIES	8,357.16	8,357.16	35,000.00	26,642.84	23.9
10-50-660	VEHICLE FUEL & OIL	2,127.41	2,127.41	7,500.00	5,372.59	28.4
10-50-665	EQUIP REPAIRS & SERVICES	.00	.00	5,000.00	5,000.00	.0
10-50-670	VEHICLE REPAIRS & MAINT	5,642.40	5,642.40	9,500.00	3,857.60	59.4
10-50-703	PR 17-2 UNION ST PARK CANOPY	.00	.00	8,000.00	8,000.00	.0
	TOTAL PARKS	106,912.95	106,912.95	305,006.00	198,093.05	35.1

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE					
10-56-110	SALARIES AND WAGES	10,514.93	10,514.93	104,302.00	93,787.07	10.1
10-56-130	OVERTIME WAGES	8.44	8.44	.00	(8.44)	.0
10-56-210	PAYROLL TAXES	728.25	728.25	7,979.00	7,250.75	9.1
10-56-220	RETIREMENT BENEFITS	1,208.33	1,208.33	11,995.00	10,786.67	10.1
10-56-230	EMPLOYEE INSURANCE	3,091.69	3,091.69	12,415.00	9,323.31	24.9
10-56-300	PROFESSIONAL SERVICES	5,813.30	5,813.30	27,000.00	21,186.70	21.5
10-56-340	EDUCATION & TRAINING	582.92	582.92	2,500.00	1,917.08	23.3
10-56-350	BANK CHARGES	4,028.66	4,028.66	15,000.00	10,971.34	26.9
10-56-415	TELEPHONE	233.83	233.83	600.00	366.17	39.0
10-56-430	REPAIRS & MAINTENANCE	867.84	867.84	1,500.00	632.16	57.9
10-56-540	PUBLIC NOTICES, ADVERTISING	217.35	217.35	3,000.00	2,782.65	7.3
10-56-580	TRAVEL	1,039.28	1,039.28	500.00	(539.28)	207.9
10-56-590	DUES	10,167.75	10,167.75	10,000.00	(167.75)	101.7
10-56-610	OFFICE SUPPLIES	448.33	448.33	1,200.00	751.67	37.4
10-56-630	COMPUTER SUPPLIES	.00	.00	5,000.00	5,000.00	.0
10-56-640	OTHER OPERATING SUPPLIES	573.50	573.50	2,000.00	1,426.50	28.7
	TOTAL FINANCE	39,524.40	39,524.40	204,991.00	165,466.60	19.3
	RECREATION					
10-57-110	SALARIES AND WAGES	32,958.24	32,958.24	100,742.00	67,783.76	32.7
10-57-130	OVERTIME WAGES	1,212.49	1,212.49	.00	(1,212.49)	.0
10-57-210	PAYROLL TAXES	2,774.21	2,774.21	7,707.00	4,932.79	36.0
10-57-220	RETIREMENT BENEFITS	1,569.29	1,569.29	4,769.00	3,199.71	32.9
10-57-230	EMPLOYEE INSURANCE	697.71	697.71	8,656.00	7,958.29	8.1
10-57-300	PROFESSIONAL & TECHNICAL SERV	100.00	100.00	700.00	600.00	14.3
10-57-310	SUMMER PROGRAMS	75.12	75.12	2,500.00	2,424.88	3.0
10-57-312	SUMMER EVENTS	139.06	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	2,640.57	2,640.57	8,680.00	6,039.43	30.4
10-57-412	UTILITIES - COMM CENTER	3,128.40	3,128.40	13,007.00	9,878.60	24.1
10-57-415	TELEPHONE - POOL	114.74	114.74	510.00	395.26	22.5
10-57-417	TELEPHONE - COMM CENTER	1,034.68	1,034.68	1,878.00	843.32	55.1
10-57-430	REPAIRS & MAINTENANCE - POOL	150.00	150.00	5,210.00	5,060.00	2.9
10-57-432	REPAIRS & MAINT - COMM CENTER	248.00	248.00	3,500.00	3,252.00	7.1
10-57-470	UNIFORMS	.00	.00	600.00	600.00	.0
10-57-590	DUES & LICENSES	.00	.00	1,600.00	1,600.00	.0
10-57-610	OFFICE SUPPLIES	20.03	20.03	520.00	499.97	3.9
10-57-630	COMPUTER SUPPLIES	1,446.04	1,446.04	1,500.00	53.96	96.4
10-57-640	OPERATING SUPPLIES	303.32	303.32	1,350.00	1,046.68	22.5
10-57-642	POOL SUPPLIES	293.65	293.65	1,200.00	906.35	24.5
10-57-660	VEHICLE FUEL & OIL	82.22	82.22	500.00	417.78	16.4
10-57-670	VEHICLE REPAIRS & MAINTENANCE	.00	.00	1,400.00	1,400.00	.0
10-57-680	BINGO QUALIFIED EXPENSE	401.94	401.94	500.00	98.06	80.4
	TOTAL RECREATION	49,389.71	49,389.71	170,529.00	121,139.29	29.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY ENRICHMENT					
10-58-520	CITY PROMOTIONS	2,200.00	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	650.00	650.00	2,200.00	1,550.00	29.6
10-58-546	FOOD BANK	2,553.87	2,553.87	5,500.00	2,946.13	46.4
10-58-560	ECONOMIC DEVELOPMENT	.00	.00	20,000.00	20,000.00	.0
10-58-570	FOURTH OF JULY	12,218.60	12,218.60	30,000.00	17,781.40	40.7
10-58-572	BUTTERFIELD RODEO	4,650.00	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	1,528.22	1,528.22	2,500.00	971.78	61.1
10-58-582	HOLIDAY TREE & LIGHTING	1,594.26	1,594.26	3,000.00	1,405.74	53.1
10-58-583	HOLIDAY LIGHT PARADE	329.98	329.98	1,500.00	1,170.02	22.0
	TOTAL COMMUNITY ENRICHMENT	25,724.93	25,724.93	79,850.00	54,125.07	32.2
	TOURISM DEPARTMENT					
10-60-110	SALARIES AND WAGES	31,470.05	31,470.05	74,953.00	43,482.95	42.0
10-60-210	PAYROLL TAXES	2,306.07	2,306.07	5,734.00	3,427.93	40.2
10-60-220	RETIREMENT BENEFITS	3,619.07	3,619.07	8,620.00	5,000.93	42.0
10-60-230	EMPLOYEE INSURANCE	6,912.38	6,912.38	12,726.00	5,813.62	54.3
10-60-340	EDUCATION & TRAINING	.00	.00	900.00	900.00	.0
10-60-410	UTILITIES	1,279.97	1,279.97	2,500.00	1,220.03	51.2
10-60-415	TELEPHONE	1,802.65	1,802.65	2,000.00	197.35	90.1
10-60-430	REPAIRS & MAINTENANCE	852.95	852.95	8,000.00	7,147.05	10.7
10-60-540	PUBLIC NOTICES, ADVERTISING	14,956.20	14,956.20	21,000.00	6,043.80	71.2
10-60-550	COUNTY TOURISM COUNCIL	.00	.00	10,011.00	10,011.00	.0
10-60-580	TRAVEL	84.52	84.52	800.00	715.48	10.6
10-60-610	OFFICE SUPPLIES	535.17	535.17	1,500.00	964.83	35.7
10-60-635	SOUVENIER INVENTORY	2,495.88	2,495.88	3,000.00	504.12	83.2
10-60-640	OPERATING SUPPLIES	1,202.41	1,202.41	1,500.00	297.59	80.2
	TOTAL TOURISM DEPARTMENT	67,517.32	67,517.32	153,244.00	85,726.68	44.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY ATTORNEY					
10-61-110	SALARIES AND WAGES	41,595.61	41,595.61	98,400.00	56,804.39	42.3
10-61-210	PAYROLL TAXES	3,067.92	3,067.92	7,528.00	4,460.08	40.8
10-61-220	RETIREMENT BENEFITS	4,783.48	4,783.48	11,316.00	6,532.52	42.3
10-61-230	EMPLOYEE INSURANCE	3,381.17	3,381.17	6,551.00	3,169.83	51.6
10-61-300	PROFESSIONAL SERVICES	26,523.15	26,523.15	120,000.00	93,476.85	22.1
10-61-316	OUTSIDE LEGAL FEES	.00	.00	80,000.00	80,000.00	.0
10-61-580	TRAVEL	51.32	51.32	300.00	248.68	17.1
10-61-610	OFFICE SUPPLIES	47.50	47.50	250.00	202.50	19.0
10-61-640	OTHER OPERATING SUPPLIES	.00	.00	150.00	150.00	.0
	TOTAL CITY ATTORNEY	79,450.15	79,450.15	324,495.00	245,044.85	24.5
	CITY CLERK					
10-62-110	SALARIES AND WAGES	31,070.80	31,070.80	103,678.00	72,607.20	30.0
10-62-130	OVERTIME WAGES	.00	.00	200.00	200.00	.0
10-62-210	PAYROLL TAXES	2,307.07	2,307.07	7,931.00	5,623.93	29.1
10-62-220	RETIREMENT BENEFITS	3,573.12	3,573.12	11,923.00	8,349.88	30.0
10-62-230	EMPLOYEE INSURANCE	5,532.79	5,532.79	16,256.00	10,723.21	34.0
10-62-300	PROFESSIONAL SERVICES	.00	.00	1,000.00	1,000.00	.0
10-62-340	EDUCATION & TRAINING	753.86	753.86	3,500.00	2,746.14	21.5
10-62-540	PUBLIC NOTICES, ADVERTISING	494.21	494.21	1,500.00	1,005.79	33.0
10-62-580	TRAVEL	113.37	113.37	500.00	386.63	22.7
10-62-590	DUES & LICENSES	521.25	521.25	1,200.00	678.75	43.4
10-62-610	OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-62-630	COMPUTER SUPPLIES	.00	.00	2,500.00	2,500.00	.0
10-62-640	OTHER OPERATING SUPPLIES	117.78	117.78	300.00	182.22	39.3
	TOTAL CITY CLERK	44,484.25	44,484.25	151,488.00	107,003.75	29.4
	PLANNING & ZONING					
10-64-110	SALARIES AND WAGES	17,463.93	17,463.93	70,419.00	52,955.07	24.8
10-64-130	OVERTIME WAGES	173.68	173.68	.00	(173.68)	.0
10-64-210	PAYROLL TAXES	1,286.18	1,286.18	5,387.00	4,100.82	23.9
10-64-220	RETIREMENT BENEFITS	2,028.33	2,028.33	8,098.00	6,069.67	25.1
10-64-230	EMPLOYEE INSURANCE	3,189.78	3,189.78	17,899.00	14,709.22	17.8
10-64-300	PROFESSIONAL & TECHNICAL SERV	.00	.00	30,000.00	30,000.00	.0
10-64-340	EDUCATION & TRAINING	.00	.00	1,000.00	1,000.00	.0
10-64-540	PUBLIC NOTICES, ADVERTISING	.00	.00	2,500.00	2,500.00	.0
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	92.02	92.02	1,250.00	1,157.98	7.4
	TOTAL PLANNING & ZONING	24,233.92	24,233.92	142,303.00	118,069.08	17.0

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
10-65-110	SALARIES AND WAGES	10,680.30	10,680.30	53,295.00	42,614.70	20.0
10-65-210	PAYROLL TAXES	754.86	754.86	4,077.00	3,322.14	18.5
10-65-220	RETIREMENT BENEFITS	1,228.27	1,228.27	6,129.00	4,900.73	20.0
10-65-230	EMPLOYEE INSURANCE	1,863.33	1,863.33	10,043.00	8,179.67	18.6
10-65-300	PROFESSIONAL SERVICES	.00	.00	100,000.00	100,000.00	.0
10-65-340	EDUCATION & TRAINING	.00	.00	1,000.00	1,000.00	.0
10-65-410	UTILITIES	1,228.27	1,228.27	6,600.00	5,371.73	18.6
10-65-415	TELEPHONE	1,505.14	1,505.14	4,400.00	2,894.86	34.2
10-65-430	REPAIRS & MAINTENANCE	353.15	353.15	2,400.00	2,046.85	14.7
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	.00	250.00	250.00	.0
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	1,023.59	1,023.59	2,400.00	1,376.41	42.7
10-65-640	OTHER OPERATING SUPPLIES	316.40	316.40	2,500.00	2,183.60	12.7
10-65-650	CEMETERY	.00	.00	1,000.00	1,000.00	.0
10-65-660	VEHICLE FUEL & OIL	375.67	375.67	1,000.00	624.33	37.6
10-65-670	VEHICLE REPAIRS & MAINT	.00	.00	1,000.00	1,000.00	.0
	TOTAL PUBLIC WORKS	19,328.98	19,328.98	197,994.00	178,665.02	9.8
	MISCELLANEOUS EXPENSES					
10-79-680	CONTRIBUTION TO STREETS	.00	.00	19,435.00	19,435.00	.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	.00	396,444.00	396,444.00	.0
	TOTAL MISCELLANEOUS EXPENSES	.00	.00	2,272,986.00	2,272,986.00	.0
	TOTAL FUND EXPENDITURES	2,037,743.79	2,037,743.79	7,943,569.00	5,905,825.21	25.7
	NET REVENUE OVER EXPENDITURES	459,449.64	459,449.64	(1.00)	(459,450.64)	45944

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

CFD FUND

	ASSETS			
13-10100	CASH - COMBINED FUND		25,000.00	
	TOTAL ASSETS			25,000.00
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
13-29800	FUND BALANCE - BEGINNING OF YR	25,000.00		
	REVENUE OVER EXPENDITURES - YTD			
	BALANCE - CURRENT DATE		25,000.00	
	TOTAL FUND EQUITY			25,000.00
	TOTAL LIABILITIES AND EQUITY			25,000.00

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

TRANSIT FUND

	ASSETS			
14-10100	CASH - COMBINED FUND		(137,831.26)	
14-12500	ACCOUNTS RECEIVABLE		16,316.16	
	TOTAL ASSETS			(121,515.10)
	LIABILITIES AND EQUITY			
	LIABILITIES			
14-20200	ACCOUNTS PAYABLE		3,014.77	
14-21500	ACCRUED SALARIES PAYABLE		5,567.52	
	TOTAL LIABILITIES			8,582.29
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
14-29800	FUND BALANCE - BEGINNING OF YR	(87,562.67)		
	REVENUE OVER EXPENDITURES - YTD	(56,933.81)		
	BALANCE - CURRENT DATE		(144,496.48)	
	TOTAL FUND EQUITY			(144,496.48)
	TOTAL LIABILITIES AND EQUITY			(135,914.19)

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

TRANSIT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
14-300-10	FTA 5311- CAPITAL	84.00	84.00	16,000.00	15,916.00	.5
14-300-20	FTA 5311- OPERATING	4,602.82	4,602.82	75,386.00	70,783.18	6.1
14-300-30	FTA 5311- ADMIN	.00	.00	36,272.00	36,272.00	.0
14-300-60	SEAGO AAA	9,613.99	9,613.99	18,650.00	9,036.01	51.6
14-300-70	FARE REVENUE	2,637.97	2,637.97	8,000.00	5,362.03	33.0
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	16,938.78	16,938.78	209,937.00	192,998.22	8.1
	TOTAL FUND REVENUE	16,938.78	16,938.78	209,937.00	192,998.22	8.1

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

TRANSIT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
14-40-110	SALARIES AND WAGES	37,356.37	37,356.37	96,644.00	59,287.63	38.7
14-40-130	OVERTIME WAGES	325.13	325.13	.00	(325.13)	.0
14-40-210	PAYROLL TAXES	2,924.19	2,924.19	7,393.00	4,468.81	39.6
14-40-220	RETIREMENT BENEFITS	4,160.75	4,160.75	9,331.00	5,170.25	44.6
14-40-230	EMPLOYEE INSURANCE	2,267.90	2,267.90	10,619.00	8,351.10	21.4
14-40-300	PROFESSIONAL SERVICES	326.16	326.16	2,500.00	2,173.84	13.1
14-40-340	EDUCATION & TRAINING	55.00	55.00	.00	(55.00)	.0
14-40-415	TELEPHONE	747.51	747.51	2,500.00	1,752.49	29.9
14-40-520	INSURANCE- VEHICLES	6,566.64	6,566.64	18,500.00	11,933.36	35.5
14-40-540	PUBLIC NOTICES & ADVERTISING	.00	.00	1,200.00	1,200.00	.0
14-40-580	TRAVEL	579.17	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	31.59	31.59	.00	(31.59)	.0
14-40-640	OPPERATING SUPPLIES	14.37	14.37	800.00	785.63	1.8
14-40-660	VEHICLE FUEL & OIL	7,322.10	7,322.10	20,000.00	12,677.90	36.6
14-40-670	VEHICLE MAINTENANCE & REPAIRS	10,790.83	10,790.83	17,500.00	6,709.17	61.7
14-40-675	VEHICLE PREVENTIV MAINTENANCE	404.88	404.88	.00	(404.88)	.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	73,872.59	73,872.59	209,937.00	136,064.41	35.2
	TOTAL FUND EXPENDITURES	73,872.59	73,872.59	209,937.00	136,064.41	35.2
	NET REVENUE OVER EXPENDITURES	(56,933.81)	(56,933.81)	.00	56,933.81	.0

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

CAPITAL PROJECTS FUND

	ASSETS			
15-10100	CASH COMBINED FUND		(308,177.73)	
	TOTAL ASSETS			(308,177.73)
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
15-29800	RETAINED EARNINGS	(308,604.54)		
	REVENUE OVER EXPENDITURES - YTD	426.81		
	BALANCE - CURRENT DATE		(308,177.73)	
	TOTAL FUND EQUITY			(308,177.73)
	TOTAL LIABILITIES AND EQUITY			(308,177.73)

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUES					
15-300-20	CONSTRUCTION SALES TAX	2,801.81	2,801.81	400,000.00	397,198.19	.7
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	2,801.81	2,801.81	2,625,000.00	2,622,198.19	.1
	TOTAL FUND REVENUE	2,801.81	2,801.81	2,625,000.00	2,622,198.19	.1

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

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	2,375.00	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	.00	.00	216,400.00	216,400.00	.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
15-40-069	JAVALINE TO POST RANCH RD	.00	.00	50,000.00	50,000.00	.0
15-40-076	WATER TELEMETERS	.00	.00	50,000.00	50,000.00	.0
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	.00	50,000.00	50,000.00	.0
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	.00	100,000.00	100,000.00	.0
	TOTAL EXPENDITURES	2,375.00	2,375.00	2,625,000.00	2,622,625.00	.1
	TOTAL FUND EXPENDITURES	2,375.00	2,375.00	2,625,000.00	2,622,625.00	.1
	NET REVENUE OVER EXPENDITURES	426.81	426.81	.00	(426.81)	.0

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

STREET FUND

	ASSETS			
20-10100	CASH - COMBINED FUND		(768,567.82)	
20-12500	ACCOUNTS RECEIVABLE		33,433.19	
20-14500	SSVEC PATRONAGE CAPITAL		80,809.82	
	TOTAL ASSETS			(654,324.81)
	LIABILITIES AND EQUITY			
	LIABILITIES			
20-20200	ACCOUNTS PAYABLE		10,609.46	
20-21500	ACCRUED SALARIES PAYABLE		10,043.02	
	TOTAL LIABILITIES			20,652.48
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
20-29800	FUND BALANCE - BEGINNING OF YR	(587,695.20)		
	REVENUE OVER EXPENDITURES - YTD	(79,704.88)		
	BALANCE - CURRENT DATE		(667,400.08)	
	TOTAL FUND EQUITY			(667,400.08)
	TOTAL LIABILITIES AND EQUITY			(646,747.60)

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
20-300-10	GASOLINE TAX	174,526.65	174,526.65	385,564.00	211,037.35	45.3
20-300-15	ONE TIME GASOLINE TAX	.00	.00	14,409.00	14,409.00	.0
20-300-80	CONTRIBUTION FROM GENERAL FUND	.00	.00	19,435.00	19,435.00	.0
	TOTAL REVENUE	174,526.65	174,526.65	419,408.00	244,881.35	41.6
	TOTAL FUND REVENUE	174,526.65	174,526.65	419,408.00	244,881.35	41.6

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
20-40-110	SALARIES AND WAGES	59,270.80	59,270.80	140,179.00	80,908.20	42.3
20-40-130	OVERTIME WAGES	310.38	310.38	1,530.00	1,219.62	20.3
20-40-210	PAYROLL TAXES	4,322.73	4,322.73	10,841.00	6,518.27	39.9
20-40-220	RETIREMENT BENEFITS	6,851.94	6,851.94	16,297.00	9,445.06	42.0
20-40-230	EMPLOYEE INSURANCE	18,184.00	18,184.00	47,061.00	28,877.00	38.6
20-40-300	PROFESSIONAL SERVICES	15,412.98	15,412.98	45,000.00	29,587.02	34.3
20-40-305	CONTRACT LABOR - DOC	1,236.07	1,236.07	4,500.00	3,263.93	27.5
20-40-340	EDUCATION & TRAINING	130.50	130.50	1,000.00	869.50	13.1
20-40-410	UTILITIES	20,786.50	20,786.50	80,000.00	59,213.50	26.0
20-40-415	TELEPHONE	357.00	357.00	1,000.00	643.00	35.7
20-40-430	REPAIRS & MAINTENANCE-EQUIP	2,270.87	2,270.87	6,000.00	3,729.13	37.9
20-40-435	REPAIRS & MAINTENANCE-STREETS	2,299.35	2,299.35	15,000.00	12,700.65	15.3
20-40-440	RENTALS	.00	.00	500.00	500.00	.0
20-40-470	UNIFORMS	540.67	540.67	1,500.00	959.33	36.0
20-40-520	INSURANCE	6,566.64	6,566.64	12,000.00	5,433.36	54.7
20-40-640	MATERIALS & SUPPLIES	2,591.61	2,591.61	10,000.00	7,408.39	25.9
20-40-660	VEHICLE FUEL & OIL	3,203.40	3,203.40	10,000.00	6,796.60	32.0
20-40-670	VEHICLE MAINTENANCE & REPAIRS	9,649.43	9,649.43	10,000.00	350.57	96.5
20-40-680	EQUIPT REPAIRS & MAINT	.00	.00	7,000.00	7,000.00	.0
20-40-730	CIP PW 07-8 PAVEMENT MGMT	100,246.66	100,246.66	.00	(100,246.66)	.0
	TOTAL EXPENDITURES	254,231.53	254,231.53	419,408.00	165,176.47	60.6
	TOTAL FUND EXPENDITURES	254,231.53	254,231.53	419,408.00	165,176.47	60.6
	NET REVENUE OVER EXPENDITURES	(79,704.88)	(79,704.88)	.00	79,704.88	.0

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

IMPACT FEE FUND

	LIABILITIES AND EQUITY			
	LIABILITIES			
25-25795	RESERVE FOR IMPROVEMENTS		650.00	
	TOTAL LIABILITIES			650.00
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
25-29800	RETAINED EARNINGS	(650.00)		
	REVENUE OVER EXPENDITURES - YTD			
	BALANCE - CURRENT DATE		(650.00)	
	TOTAL FUND EQUITY			(650.00)
	TOTAL LIABILITIES AND EQUITY			.00

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

GRANTS FUND

	ASSETS			
46-10100	CASH - COMBINED FUND		(52,817.23)	
	TOTAL ASSETS			(52,817.23)
	LIABILITIES AND EQUITY			
	LIABILITIES			
46-20200	ACCOUNTS PAYABLE		87.42	
	TOTAL LIABILITIES			87.42
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
46-29800	FUND BALANCE - BEGINNING OF YR	(41,984.76)		
	REVENUE OVER EXPENDITURES - YTD	(10,932.74)		
	BALANCE - CURRENT DATE		(52,917.50)	
	TOTAL FUND EQUITY			(52,917.50)
	TOTAL LIABILITIES AND EQUITY			(52,830.08)

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

GRANTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
46-300-39	FIRE GRANTS	.00	.00	925,000.00	925,000.00	.0
46-300-94	UNCLASSIFIED AIRPORT GRANTS	.00	.00	1,200,000.00	1,200,000.00	.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
46-300-99	K9 STATUE DONATION	.00	.00	6,000.00	6,000.00	.0
	TOTAL REVENUE	.00	.00	3,756,000.00	3,756,000.00	.0
	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	.00	5,186,677.00	5,186,677.00	.0

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

GRANTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
46-41-712	HISTORIC PRESERVATION GRANT	4,000.00	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	138.47	138.47	1,200,000.00	1,199,861.53	.0
46-41-795	UNCLASSIFIED GRANTS	.00	.00	1,490,000.00	1,490,000.00	.0
46-41-796	WIFA SCADA AND ENERGY STUDY	.00	.00	60,000.00	60,000.00	.0
46-41-797	STATE AIRPORT GRANTS	144.91	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	4,283.38	4,283.38	4,936,677.00	4,932,393.62	.1
	DEPARTMENT 60					
46-60-100	UNION PACIFIC GRANTS	3,649.36	3,649.36	.00	(3,649.36)	.0
	TOTAL DEPARTMENT 60	3,649.36	3,649.36	.00	(3,649.36)	.0
	DEPARTMENT 80					
46-80-100	CDBG PARKS	3,000.00	3,000.00	250,000.00	247,000.00	1.2
	TOTAL DEPARTMENT 80	3,000.00	3,000.00	250,000.00	247,000.00	1.2
	TOTAL FUND EXPENDITURES	10,932.74	10,932.74	5,186,677.00	5,175,744.26	.2
	NET REVENUE OVER EXPENDITURES	(10,932.74)	(10,932.74)	.00	10,932.74	.0

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

DEBT SERVICE FUND

	ASSETS			
48-10100	CASH COMBINED FUND		278,164.04	
48-10102	BOND INVESTMENT FUND		1,075,292.94	
48-10103	BOND CASH		317,630.74	
	TOTAL ASSETS			1,671,087.72
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
48-29800	RETAINED EARNINGS	1,671,087.72		
	REVENUE OVER EXPENDITURES - YTD			
	BALANCE - CURRENT DATE		1,671,087.72	
	TOTAL FUND EQUITY			1,671,087.72
	TOTAL LIABILITIES AND EQUITY			1,671,087.72

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUES					
48-300-40	TRANSFER OF PAYMENTS FROM GF	.00	.00	396,444.00	396,444.00	.0
	TOTAL REVENUES	.00	.00	396,444.00	396,444.00	.0
	TOTAL FUND REVENUE	.00	.00	396,444.00	396,444.00	.0

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
48-40-200	SERIES 2010 BOND DEBT SERVICE	.00	.00	396,444.00	396,444.00	.0
	TOTAL EXPENDITURES	.00	.00	396,444.00	396,444.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	396,444.00	396,444.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

GAS FUND

	ASSETS			
50-10100	CASH - COMBINED FUND		1,730,556.31	
50-12500	ACCOUNTS RECEIVABLE		19,905.16	
50-12900	ALLOWANCE FOR BAD DEBT		(5,000.00)	
50-16300	GAS - LINES		1,111,392.09	
50-16400	GAS - EQUIPMENT		104,490.04	
50-16990	ACCUMULATED DEPRECIATION		(738,967.29)	
50-17000	DEFERRED OUTFLOWS OF RESOURCES		33,512.00	
	TOTAL ASSETS			2,255,888.31
	LIABILITIES AND EQUITY			
	LIABILITIES			
50-20200	ACCOUNTS PAYABLE		24,473.26	
50-21500	ACCRUED SALARIES PAYABLE		14,115.72	
50-22900	METER DEPOSITS - GAS		38,590.03	
50-23100	ACCRUED VACATION PAYABLE		13,995.02	
50-24500	SALES TAX PAYABLE		15,891.69	
50-25220	SECURITY DEPOSIT PAYABLE		4,790.00	
	TOTAL LIABILITIES			111,855.72
	FUND EQUITY			
50-26000	NET PENSION LIABILITY		360,934.00	
50-26500	DEFERRED INFLOWS OF RESOURCES		92,710.00	
50-27000	PRIOR PERIOD ADJUSTMENT		(289,913.08)	
	UNAPPROPRIATED FUND BALANCE:			
50-29800	RETAINED EARNINGS	2,058,253.80		
	REVENUE OVER EXPENDITURES - YTD	(16,997.50)		
	BALANCE - CURRENT DATE		2,041,256.30	
	TOTAL FUND EQUITY			2,204,987.22
	TOTAL LIABILITIES AND EQUITY			2,316,842.94

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
50-300-10	RESIDENTIAL GAS REVENUE	157,095.61	157,095.61	622,878.00	465,782.39	25.2
50-300-15	MULTI-USER GAS REVENUE	2,150.81	2,150.81	11,000.00	8,849.19	19.6
50-300-20	COMMERCIAL GAS REVENUE	60,566.77	60,566.77	253,424.00	192,857.23	23.9
50-300-30	UTILITY SERVICE CHARGES	6,720.00	6,720.00	16,500.00	9,780.00	40.7
50-300-35	NEW GAS HOOKUPS	2,427.05	2,427.05	7,700.00	5,272.95	31.5
	TOTAL REVENUE	228,960.24	228,960.24	911,502.00	682,541.76	25.1
	SOURCE 399					
50-399-10	PENALTY AND INTEREST FEES	1,711.98	1,711.98	5,500.00	3,788.02	31.1
50-399-99	CARRY FORWARD BALANCE	.00	.00	121,813.00	121,813.00	.0
	TOTAL SOURCE 399	1,711.98	1,711.98	127,313.00	125,601.02	1.3
	TOTAL FUND REVENUE	230,672.22	230,672.22	1,038,815.00	808,142.78	22.2

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
50-40-110	SALARIES AND WAGES	77,964.80	77,964.80	183,729.00	105,764.20	42.4
50-40-130	OVERTIME WAGES	4,519.06	4,519.06	10,200.00	5,680.94	44.3
50-40-210	PAYROLL TAXES	5,795.65	5,795.65	14,836.00	9,040.35	39.1
50-40-220	RETIREMENT BENEFITS	9,483.93	9,483.93	22,302.00	12,818.07	42.5
50-40-230	EMPLOYEE INSURANCE	20,976.53	20,976.53	47,848.00	26,871.47	43.8
50-40-300	PROFESSIONAL SERVICES	1,695.72	1,695.72	25,000.00	23,304.28	6.8
50-40-340	EDUCATION & TRAINING	195.33	195.33	5,000.00	4,804.67	3.9
50-40-351	BANK CHARGES	1,307.69	1,307.69	3,500.00	2,192.31	37.4
50-40-410	UTILITIES	970.61	970.61	2,000.00	1,029.39	48.5
50-40-415	TELEPHONE	393.83	393.83	1,500.00	1,106.17	26.3
50-40-430	REPAIRS & MAINTENANCE	2,191.31	2,191.31	5,000.00	2,808.69	43.8
50-40-440	RENTALS	2,102.18	2,102.18	5,000.00	2,897.82	42.0
50-40-470	UNIFORMS	545.19	545.19	2,000.00	1,454.81	27.3
50-40-520	INSURANCE	27,361.00	27,361.00	50,000.00	22,639.00	54.7
50-40-540	PUBLIC NOTICES, ADVERTISING	234.18	234.18	700.00	465.82	33.5
50-40-590	DUES & LICENSES	.00	.00	3,500.00	3,500.00	.0
50-40-602	NATURAL GAS PURCHASED	29,639.96	29,639.96	375,000.00	345,360.04	7.9
50-40-620	PRINTING & POSTAGE	1,499.05	1,499.05	4,500.00	3,000.95	33.3
50-40-630	COMPUTER SUPPLIES	.00	.00	7,500.00	7,500.00	.0
50-40-635	GAS OUTAGE SUPPLIES	.00	.00	250.00	250.00	.0
50-40-640	OPERATING SUPPLIES	13,493.11	13,493.11	30,000.00	16,506.89	45.0
50-40-660	VEHICLE FUEL & OIL	22,278.36	22,278.36	10,000.00	(12,278.36)	222.8
50-40-670	VEHICLE REPAIRS & MAINT	4,304.06	4,304.06	10,000.00	5,695.94	43.0
50-40-690	CONTINGENCY	.00	.00	168,948.00	168,948.00	.0
50-40-701	CIP GS 07-5 TRUCK	6,783.33	6,783.33	25,000.00	18,216.67	27.1
50-40-702	CIP TELEMETERS	12,783.82	12,783.82	.00	(12,783.82)	.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	246,518.70	246,518.70	1,037,313.00	790,794.30	23.8
	MISCELLANEOUS EXPENSES					
50-79-840	BAD DEBT WRITE OFF	1,151.02	1,151.02	1,500.00	348.98	76.7
	TOTAL MISCELLANEOUS EXPENSES	1,151.02	1,151.02	1,500.00	348.98	76.7
	TOTAL FUND EXPENDITURES	247,669.72	247,669.72	1,038,813.00	791,143.28	23.8
	NET REVENUE OVER EXPENDITURES	(16,997.50)	(16,997.50)	2.00	16,999.50	(84987

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

WATER FUND

	ASSETS			
51-10100	CASH - COMBINED FUND		(337,118.73)	
51-12500	ACCOUNTS RECEIVABLE		18,987.00	
51-12900	ALLOWANCE FOR BAD DEBT		(5,972.46)	
51-14500	SSVEC PATRONAGE CAPITAL		96,971.79	
51-16100	LAND		55,771.00	
51-16300	WATER - LINES		4,587,286.74	
51-16400	WATER - EQUIPMENT		317,546.40	
51-16990	ACCUMULATED DEPRECIATION		(2,765,009.44)	
51-17000	DEFERRED OUTFLOWS OF RESOURCES		52,267.00	
	TOTAL ASSETS			2,020,729.30
	LIABILITIES AND EQUITY			
	LIABILITIES			
51-20200	ACCOUNTS PAYABLE		3,994.93	
51-21500	ACCRUED SALARIES PAYABLE		19,610.99	
51-22900	METER DEPOSITS - WATER		15,923.24	
51-23100	ACCRUED VACATION PAYABLE		27,383.03	
	TOTAL LIABILITIES			66,912.19
	FUND EQUITY			
51-26000	NET PENSION LIABILITY		562,920.00	
51-26500	DEFERRED INFLOWS OF RESOURCES		144,592.00	
51-27000	PRIOR PERIOD ADJUSTMENT		(557,080.00)	
51-27100	CONTRIBUTED CAPITAL		2,149,059.01	
	UNAPPROPRIATED FUND BALANCE:			
51-29800	RETAINED EARNINGS	(278,235.87)		
	REVENUE OVER EXPENDITURES - YTD	38,905.05		
	BALANCE - CURRENT DATE		(239,330.82)	
	TOTAL FUND EQUITY			2,060,160.19
	TOTAL LIABILITIES AND EQUITY			2,127,072.38

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
51-300-10	RESIDENTIAL WATER REVENUE	185,883.42	185,883.42	441,340.00	255,456.58	42.1
51-300-20	COMMERCIAL WATER REVENUE	151,737.67	151,737.67	342,756.00	191,018.33	44.3
51-300-30	NEW WATER HOOKUPS	2,940.35	2,940.35	10,000.00	7,059.65	29.4
51-300-90	CONTRIBUTION FROM GENERAL FUND	.00	.00	20,422.00	20,422.00	.0
	TOTAL REVENUE	340,561.44	340,561.44	814,518.00	473,956.56	41.8
	MISCELLANEOUS REVENUE					
51-399-40	WATER TANK RENTAL	6,933.75	6,933.75	.00	(6,933.75)	.0
51-399-45	WATER ACCOMODATION FEES	4,450.00	4,450.00	12,593.00	8,143.00	35.3
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	11,383.75	11,383.75	67,925.00	56,541.25	16.8
	TOTAL FUND REVENUE	351,945.19	351,945.19	882,443.00	530,497.81	39.9

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
51-40-110	SALARIES AND WAGES	120,122.68	120,122.68	309,117.00	188,994.32	38.9
51-40-130	OVERTIME WAGES	6,778.96	6,778.96	10,710.00	3,931.04	63.3
51-40-210	PAYROLL TAXES	9,089.66	9,089.66	24,467.00	15,377.34	37.2
51-40-220	RETIREMENT BENEFITS	14,591.70	14,591.70	36,780.00	22,188.30	39.7
51-40-230	EMPLOYEE INSURANCE	28,420.93	28,420.93	76,486.00	48,065.07	37.2
51-40-300	PROFESSIONAL SERVICES	1,415.21	1,415.21	20,000.00	18,584.79	7.1
51-40-301	CHEMICAL ANALYSIS	817.00	817.00	3,000.00	2,183.00	27.2
51-40-340	EDUCATION & TRAINING	954.03	954.03	4,000.00	3,045.97	23.9
51-40-350	BANK CHARGES	1,307.69	1,307.69	3,000.00	1,692.31	43.6
51-40-410	UTILITIES	46,806.58	46,806.58	110,000.00	63,193.42	42.6
51-40-415	TELEPHONE	596.52	596.52	1,500.00	903.48	39.8
51-40-430	REPAIRS & MAINTENANCE	39,154.00	39,154.00	20,000.00	(19,154.00)	195.8
51-40-440	RENTALS	.00	.00	1,500.00	1,500.00	.0
51-40-470	UNIFORMS	564.42	564.42	1,800.00	1,235.58	31.4
51-40-520	INSURANCE	5,472.20	5,472.20	10,000.00	4,527.80	54.7
51-40-540	PUBLIC NOTICES, ADVERTISING	593.85	593.85	1,000.00	406.15	59.4
51-40-590	DUES & LICENSES	580.00	580.00	15,000.00	14,420.00	3.9
51-40-620	PRINTING & POSTAGE	1,499.05	1,499.05	5,000.00	3,500.95	30.0
51-40-630	COMPUTER SUPPLIES	.00	.00	5,200.00	5,200.00	.0
51-40-640	OTHER OPERATING COSTS	11,345.10	11,345.10	40,000.00	28,654.90	28.4
51-40-660	FUEL & OIL	2,517.53	2,517.53	10,000.00	7,482.47	25.2
51-40-665	EQUIPMENT REPAIRS & MAINT	.00	.00	5,000.00	5,000.00	.0
51-40-670	VEHICLE REPAIRS & MAINT	8,060.59	8,060.59	10,000.00	1,939.41	80.6
51-40-690	CONTINGENCY	.00	.00	47,383.00	47,383.00	.0
51-40-701	CIP WA 07-9 TRUCK	6,783.34	6,783.34	25,000.00	18,216.66	27.1
51-40-702	TELEMETERS	4,817.61	4,817.61	.00	(4,817.61)	.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	751.49	751.49	1,500.00	748.51	50.1
	TOTAL EXPENDITURES	313,040.14	313,040.14	882,443.00	569,402.86	35.5
	TOTAL FUND EXPENDITURES	313,040.14	313,040.14	882,443.00	569,402.86	35.5
	NET REVENUE OVER EXPENDITURES	38,905.05	38,905.05	.00	(38,905.05)	.0

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

WASTEWATER FUND

	ASSETS			
52-10100	CASH - COMBINED FUND		(295,182.15)	
52-12500	ACCOUNTS RECEIVABLE		24,335.35	
52-12900	ALLOWANCE FOR BAD DEBT		(2,067.39)	
52-14500	SSVEC PATRONAGE CAPITAL		64,644.99	
52-16100	LAND		354,791.56	
52-16200	WASTEWATER - PLANT		2,126,418.88	
52-16250	NEW WASTEWATER PLANT		6,904,722.24	
52-16300	WASTEWATER - LINES		1,048,884.58	
52-16400	WASTEWATER - EQUIPMENT		353,746.26	
52-16990	ACCUMULATED DEPRECIATION		(4,654,672.24)	
52-17000	DEFERRED OUTFLOWS OF RESOURCES		35,866.00	
	TOTAL ASSETS			5,961,488.08
	LIABILITIES AND EQUITY			
	LIABILITIES			
52-20200	ACCOUNTS PAYABLE		23,304.73	
52-21500	ACCRUED SALARIES PAYABLE		13,872.61	
52-23100	ACCRUED VACATION PAYABLE		18,277.77	
	TOTAL LIABILITIES			55,455.11
	FUND EQUITY			
52-26000	NET PENSION LIABILITY		386,277.00	
52-26500	DEFERRED INFLOWS OF RESOURCES		99,219.00	
52-27000	PRIOR PERIOD ADJUSTMENT		(365,064.00)	
52-27100	CONTRIBUTED CAPITAL		1,455,233.00	
	UNAPPROPRIATED FUND BALANCE:			
52-29800	RETAINED EARNINGS	4,343,428.03		
	REVENUE OVER EXPENDITURES - YTD	81,564.16		
	BALANCE - CURRENT DATE		4,424,992.19	
	TOTAL FUND EQUITY			6,000,657.19
	TOTAL LIABILITIES AND EQUITY			6,056,112.30

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
52-300-10	RESIDENTIAL WASTEWATER FEES	192,896.17	192,896.17	487,446.00	294,549.83	39.6
52-300-15	MULTI-USER WASTEWATER FEES	2,173.05	2,173.05	7,134.00	4,960.95	30.5
52-300-20	COMMERCIAL WASTEWATER FEES	116,321.16	116,321.16	310,610.00	194,288.84	37.5
52-300-30	NEW WASTEWATER HOOKUPS	1,125.00	1,125.00	4,889.00	3,764.00	23.0
	TOTAL REVENUE	312,515.38	312,515.38	810,079.00	497,563.62	38.6
	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	312,515.38	312,515.38	897,274.00	584,758.62	34.8

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
52-40-110	SALARIES AND WAGES	64,677.11	64,677.11	228,336.00	163,658.89	28.3
52-40-130	OVERTIME WAGES	2,928.93	2,928.93	15,300.00	12,371.07	19.1
52-40-210	PAYROLL TAXES	4,901.30	4,901.30	18,638.00	13,736.70	26.3
52-40-220	RETIREMENT BENEFITS	7,772.67	7,772.67	28,018.00	20,245.33	27.7
52-40-230	EMPLOYEE INSURANCE	16,001.56	16,001.56	53,301.00	37,299.44	30.0
52-40-300	PROFESSIONAL SERVICES	2,478.80	2,478.80	30,000.00	27,521.20	8.3
52-40-301	CHEMICAL ANALYSES	2,962.00	2,962.00	11,000.00	8,038.00	26.9
52-40-330	IT SERVICES	.00	.00	5,000.00	5,000.00	.0
52-40-340	EDUCATION & TRAINING	1,818.03	1,818.03	7,500.00	5,681.97	24.2
52-40-350	BANK CHARGES	1,307.68	1,307.68	5,000.00	3,692.32	26.2
52-40-410	UTILITIES	21,042.13	21,042.13	65,000.00	43,957.87	32.4
52-40-415	TELEPHONE	1,619.99	1,619.99	4,000.00	2,380.01	40.5
52-40-430	REPAIRS & MAINTENANCE	38,115.49	38,115.49	150,000.00	111,884.51	25.4
52-40-440	RENTALS	.00	.00	5,000.00	5,000.00	.0
52-40-470	UNIFORMS	405.84	405.84	1,500.00	1,094.16	27.1
52-40-520	INSURANCE	16,416.60	16,416.60	30,000.00	13,583.40	54.7
52-40-540	PUBLIC NOTICES, ADVERTISING	50.45	50.45	250.00	199.55	20.2
52-40-590	DUES & LICENSES	6,000.00	6,000.00	25,000.00	19,000.00	24.0
52-40-610	OFFICE SUPPLIES	17.39	17.39	.00	(17.39)	.0
52-40-620	PRINTING & POSTAGE	1,499.04	1,499.04	5,000.00	3,500.96	30.0
52-40-630	COMPUTER SUPPLIES	.00	.00	7,500.00	7,500.00	.0
52-40-640	OPERATING SUPPLIES	18,002.52	18,002.52	35,000.00	16,997.48	51.4
52-40-660	FUEL & OIL	4,894.78	4,894.78	7,500.00	2,605.22	65.3
52-40-666	EQUIP REPAIRS & MAINT	.00	.00	5,000.00	5,000.00	.0
52-40-670	VEHICLE REPAIRS & MAINT	10,126.17	10,126.17	10,000.00	(126.17)	101.3
52-40-690	CONTINGENCY	.00	.00	47,931.00	47,931.00	.0
52-40-702	CIP 07-4 TRUCK PURCHASE	6,783.33	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	1,129.41	1,129.41	1,500.00	370.59	75.3
	TOTAL EXPENDITURES	230,951.22	230,951.22	897,274.00	666,322.78	25.7
	TOTAL FUND EXPENDITURES	230,951.22	230,951.22	897,274.00	666,322.78	25.7
	NET REVENUE OVER EXPENDITURES	81,564.16	81,564.16	.00	(81,564.16)	.0

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

SANITATION FUND

	ASSETS			
53-10100	CASH - COMBINED FUND		304,957.33	
53-12500	ACCOUNTS RECEIVABLE		17,574.07	
53-12900	ALLOWANCE FOR BAD DEBT		(4,134.78)	
53-16100	LAND		82,500.00	
53-17000	DEFERRED OUTFLOWS OF RESOURCES		3,283.00	
	TOTAL ASSETS			404,179.62
	LIABILITIES AND EQUITY			
	LIABILITIES			
53-20200	ACCOUNTS PAYABLE		46,474.46	
	TOTAL LIABILITIES			46,474.46
	FUND EQUITY			
53-26000	NET PENSION LIABILITY		35,358.00	
53-26500	DEFERRED INFLOWS OF RESOURCES		9,082.00	
53-27000	PRIOR PERIOD ADJUSTMENT		(36,448.00)	
53-27100	CONTRIBUTED CAPITAL		40,000.00	
	UNAPPROPRIATED FUND BALANCE:			
53-29800	RETAINED EARNINGS	323,471.50		
	REVENUE OVER EXPENDITURES - YTD	49,783.11		
	BALANCE - CURRENT DATE		373,254.61	
	TOTAL FUND EQUITY			421,246.61
	TOTAL LIABILITIES AND EQUITY			467,721.07

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
53-300-10	RESIDENTIAL SANITATION FEES	135,787.00	135,787.00	385,000.00	249,213.00	35.3
53-300-20	COMMERCIAL SANITATION FEES	116,581.81	116,581.81	375,000.00	258,418.19	31.1
53-300-30	NEIGHBORHOOD CLEAN UP PROGRAM	.00	.00	10,000.00	10,000.00	.0
	TOTAL REVENUE	252,368.81	252,368.81	770,000.00	517,631.19	32.8
	TOTAL FUND REVENUE	252,368.81	252,368.81	770,000.00	517,631.19	32.8

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
53-40-110	SALARIES AND WAGES	7,480.38	7,480.38	18,467.00	10,986.62	40.5
53-40-130	OVERTIME WAGES	8.84	8.84	.00	(8.84)	.0
53-40-210	PAYROLL TAXES	531.62	531.62	1,413.00	881.38	37.6
53-40-220	RETIREMENT BENEFITS	858.97	858.97	2,124.00	1,265.03	40.4
53-40-230	HEALTH INSURANCE BENEFITS	1,909.16	1,909.16	4,480.00	2,570.84	42.6
53-40-350	BANK CHARGES	1,307.67	1,307.67	3,500.00	2,192.33	37.4
53-40-540	PUBLIC NOTICES, ADVERTISING	.00	.00	200.00	200.00	.0
53-40-620	POSTAGE & PRINTING	1,499.05	1,499.05	4,000.00	2,500.95	37.5
53-40-665	COUNTY SOLID WASTE	71,414.08	71,414.08	214,500.00	143,085.92	33.3
53-40-667	RESIDENTIAL SERVICE CONTRACT	69,506.70	69,506.70	226,000.00	156,493.30	30.8
53-40-668	COMMERCIAL SERVICE CONTRACT	47,042.67	47,042.67	213,000.00	165,957.33	22.1
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	1,026.56	1,026.56	1,500.00	473.44	68.4
	TOTAL EXPENDITURES	202,585.70	202,585.70	770,000.00	567,414.30	26.3
	TOTAL FUND EXPENDITURES	202,585.70	202,585.70	770,000.00	567,414.30	26.3
	NET REVENUE OVER EXPENDITURES	49,783.11	49,783.11	.00	(49,783.11)	.0

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

SAN PEDRO GOLF COURSE

	ASSETS			
55-10100	CASH - COMBINED FUND		(1,218,758.21)	
55-10400	DEPOSIT IN TRANSIT		9,190.12	
55-10500	CASH IN DRAWER		300.00	
55-12500	ACCOUNTS RECEIVABLE		22,125.83	
55-12700	ACCTS RECIEVABLE- CREDIT CARDS		7,980.69	
55-13700	FOOD INVENTORY		6,662.58	
55-16100	GOLF COURSE PROPERTY		7,091,915.00	
55-16200	IRRIGATION SYSTEM		616,000.00	
55-16300	BUILDINGS		932,392.00	
55-16400	MAINTENANCE EQUIPMENT		107,570.00	
55-16500	RESTAURANT EQUIPMENT		40,859.00	
55-16700	GOLF OPERATIONS EQUIPMENT		364,854.12	
55-16990	ACCUMULATED DEPRECIATION		(834,717.18)	
55-17000	DEFERRED OUTFLOWS OF RESOURCES		48,645.00	
	TOTAL ASSETS			7,195,018.95
	LIABILITIES AND EQUITY			
	LIABILITIES			
55-20200	ACCOUNTS PAYABLE		23,762.48	
55-21100	GIFT CERTIFICATES OUTSTANDING		5,757.10	
55-21200	DEPOSITS		13,091.63	
55-21500	ACCRUED SALARIES PAYABLE		20,027.52	
55-23100	ACCRUED VACATION PAYABLE		12,698.79	
55-24500	SALES TAX PAYABLE		(3,767.11)	
55-25100	GOLF CART LEASE PURCHASE		131,874.69	
	TOTAL LIABILITIES			203,445.10
	FUND EQUITY			
55-26000	NET PENSION LIABILITY		523,915.00	
55-26500	DEFERRED INFLOWS OF RESOURCES		134,573.00	
55-27000	PRIOR PERIOD ADJUSTMENT		(583,157.00)	
	UNAPPROPRIATED FUND BALANCE:			
55-29800	RETAINED EARNINGS	7,071,121.11		
	REVENUE OVER EXPENDITURES - YTD	(233,203.83)		
	BALANCE - CURRENT DATE		6,837,917.28	
	TOTAL FUND EQUITY			6,913,248.28
	TOTAL LIABILITIES AND EQUITY			7,116,693.38

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	GOLF OPERATIONS REVENUE					
55-300-05	MEMBERSHIPS	8,947.56	8,947.56	.00	(8,947.56)	.0
55-300-10	GREEN & CART FEES	76,628.41	76,628.41	483,500.00	406,871.59	15.9
55-300-15	MERCHANDISE SALES	3,179.77	3,179.77	35,000.00	31,820.23	9.1
55-300-20	PRACTICE FACILITY	2,950.72	2,950.72	20,000.00	17,049.28	14.8
	TOTAL GOLF OPERATIONS REVENUE	91,706.46	91,706.46	538,500.00	446,793.54	17.0
	FOOD AND BEVERAGE REVENUE					
55-301-25	FOOD SALES	82,658.64	82,658.64	270,000.00	187,341.36	30.6
55-301-30	BEER SALES	17,401.48	17,401.48	70,000.00	52,598.52	24.9
55-301-35	WINE SALES	2,286.33	2,286.33	9,000.00	6,713.67	25.4
55-301-40	LIQUOR SALES	6,758.80	6,758.80	20,000.00	13,241.20	33.8
55-301-50	BANQUET REVENUE	5,197.19	5,197.19	18,000.00	12,802.81	28.9
	TOTAL FOOD AND BEVERAGE REVENUE	114,302.44	114,302.44	387,000.00	272,697.56	29.5
	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	2,810.00	2,810.00	.00	(2,810.00)	.0
	TOTAL MISCELLANEOUS REVENUE	2,810.00	2,810.00	177,792.00	174,982.00	1.6
	TOTAL FUND REVENUE	208,818.90	208,818.90	1,103,292.00	894,473.10	18.9

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GOLF OPERATIONS					
55-40-110	SALARIES AND WAGES	60,968.73	60,968.73	172,603.00	111,634.27	35.3
55-40-130	OVERTIME WAGES	1,537.27	1,537.27	.00	(1,537.27)	.0
55-40-210	PAYROLL TAXES	4,714.99	4,714.99	13,204.00	8,489.01	35.7
55-40-220	RETIREMENT BENEFITS	5,542.62	5,542.62	14,982.00	9,439.38	37.0
55-40-230	EMPLOYEE INSURANCE	12,820.10	12,820.10	26,752.00	13,931.90	47.9
55-40-300	PROFESSIONAL SERVICES	752.62	752.62	7,300.00	6,547.38	10.3
55-40-310	INVENTORY- PRO SHOP	3,123.87	3,123.87	18,000.00	14,876.13	17.4
55-40-350	BANK CHARGES	1,741.65	1,741.65	7,000.00	5,258.35	24.9
55-40-360	CASH SHORT	(11.30)	(11.30)	.00	11.30	.0
55-40-410	UTILITIES	9,198.76	9,198.76	23,000.00	13,801.24	40.0
55-40-415	TELEPHONE	3,504.44	3,504.44	4,000.00	495.56	87.6
55-40-430	REPAIRS & MAINT - BUILDING	439.60	439.60	2,500.00	2,060.40	17.6
55-40-440	RENTALS	12.06	12.06	500.00	487.94	2.4
55-40-520	INSURANCE	4,377.76	4,377.76	12,000.00	7,622.24	36.5
55-40-540	ADVERTISING	36.34	36.34	10,000.00	9,963.66	.4
55-40-580	TRAVEL	60.12	60.12	300.00	239.88	20.0
55-40-590	DUES & LICENSES	509.00	509.00	600.00	91.00	84.8
55-40-600	OPERATING SUPPLIES	106.20	106.20	1,000.00	893.80	10.6
55-40-610	OFFICE SUPPLIES	19.56	19.56	600.00	580.44	3.3
55-40-620	PRINTING & POSTAGE	12.27	12.27	100.00	87.73	12.3
55-40-645	RANGE OPERATING SUPPLIES	.00	.00	2,000.00	2,000.00	.0
55-40-660	FUEL & OIL- GOLF CARTS	1,389.54	1,389.54	7,000.00	5,610.46	19.9
55-40-670	REPAIRS & MAINT- GOLF CARTS	.00	.00	1,000.00	1,000.00	.0
55-40-700	CAPITAL EXPENDITURES	9,549.80	9,549.80	57,300.00	47,750.20	16.7
	TOTAL GOLF OPERATIONS	120,406.00	120,406.00	381,741.00	261,335.00	31.5

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MAINTENANCE					
55-50-110	SALARIES AND WAGES	51,378.91	51,378.91	131,148.00	79,769.09	39.2
55-50-130	OVERTIME WAGES	3,525.72	3,525.72	10,200.00	6,674.28	34.6
55-50-210	PAYROLL TAXES	4,123.17	4,123.17	10,813.00	6,689.83	38.1
55-50-220	RETIREMENT BENEFITS	6,234.98	6,234.98	16,255.00	10,020.02	38.4
55-50-230	EMPLOYEE INSURANCE	14,793.08	14,793.08	37,805.00	23,011.92	39.1
55-50-300	PROFESSIONAL SERVICES	1,955.27	1,955.27	1,500.00	(455.27)	130.4
55-50-305	CONTRACT LABOR- DOC	2,683.25	2,683.25	8,000.00	5,316.75	33.5
55-50-410	UTILITIES	18,299.24	18,299.24	37,000.00	18,700.76	49.5
55-50-415	TELEPHONE	419.01	419.01	100.00	(319.01)	419.0
55-50-430	REPAIRS & MAINT- IRRIGATION	539.23	539.23	3,000.00	2,460.77	18.0
55-50-440	RENTALS	63.79	63.79	500.00	436.21	12.8
55-50-470	UNIFORMS	311.44	311.44	500.00	188.56	62.3
55-50-580	TRAVEL	.00	.00	250.00	250.00	.0
55-50-590	DUES & LICENSES	.00	.00	250.00	250.00	.0
55-50-600	GOLF COURSE SUPPLIES	2,492.22	2,492.22	3,500.00	1,007.78	71.2
55-50-602	FERTILIZERS	6,646.58	6,646.58	8,000.00	1,353.42	83.1
55-50-604	CHEMICALS	4,086.59	4,086.59	8,000.00	3,913.41	51.1
55-50-606	LANDSCAPING	.00	.00	500.00	500.00	.0
55-50-608	SAND & GRAVEL	4,237.28	4,237.28	7,000.00	2,762.72	60.5
55-50-609	SEED	24,457.18	24,457.18	29,000.00	4,542.82	84.3
55-50-610	OFFICE SUPPLIES	166.87	166.87	100.00	(66.87)	166.9
55-50-640	OTHER OPERATING COSTS	564.37	564.37	200.00	(364.37)	282.2
55-50-660	FUEL & OIL	4,512.19	4,512.19	19,000.00	14,487.81	23.8
55-50-670	REPAIRS & MAINT- EQUIPMENT	20,183.58	20,183.58	19,000.00	(1,183.58)	106.2
55-50-711	GC 17-01 CHEMICAL APPLICATOR	3,091.54	3,091.54	7,990.00	4,898.46	38.7
55-50-712	GC 17-02 UTILITY MAINT VEHICLE	3,091.50	3,091.50	7,990.00	4,898.50	38.7
55-50-713	GC 17-03 FAIRWAY UNIT MOWER	3,091.51	3,091.51	7,990.00	4,898.49	38.7
	TOTAL MAINTENANCE	180,948.50	180,948.50	375,591.00	194,642.50	48.2

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

SAN PEDRO GOLF COURSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FOOD AND BEVERAGE					
55-60-110	SALARIES AND WAGES	60,798.86	60,798.86	132,855.00	72,056.14	45.8
55-60-130	OVERTIME WAGES	4,504.81	4,504.81	11,220.00	6,715.19	40.2
55-60-210	PAYROLL TAXES	6,382.96	6,382.96	11,022.00	4,639.04	57.9
55-60-220	RETIREMENT BENEFITS	4,955.36	4,955.36	12,909.00	7,953.64	38.4
55-60-230	EMPLOYEE INSURANCE	14,901.42	14,901.42	21,700.00	6,798.58	68.7
55-60-300	PROFESSIONAL SERVICES	1,859.73	1,859.73	4,000.00	2,140.27	46.5
55-60-310	FOOD COST	28,304.84	28,304.84	100,000.00	71,695.16	28.3
55-60-315	BEER COSTS	7,593.35	7,593.35	21,000.00	13,406.65	36.2
55-60-316	WINE COSTS	1,111.68	1,111.68	2,400.00	1,288.32	46.3
55-60-320	LIQUOR COSTS	2,093.05	2,093.05	5,000.00	2,906.95	41.9
55-60-350	BANK CHARGES	2,080.63	2,080.63	3,000.00	919.37	69.4
55-60-360	CASH SHORT	(1.95)	(1.95)	.00	1.95	.0
55-60-420	DIRECT TV	1,012.40	1,012.40	2,100.00	1,087.60	48.2
55-60-430	REPAIRS & MAINTENANCE	1,027.09	1,027.09	6,000.00	4,972.91	17.1
55-60-440	RENTALS	754.76	754.76	4,500.00	3,745.24	16.8
55-60-470	UNIFORMS	.00	.00	500.00	500.00	.0
55-60-540	ADVERTISING	90.56	90.56	500.00	409.44	18.1
55-60-560	FEES & LICENSES	150.00	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	.00	300.00	300.00	.0
55-60-600	SUPPLIES & EXPENSES	.00	.00	500.00	500.00	.0
55-60-603	KITCHEN SUPPLIES	551.81	551.81	3,000.00	2,448.19	18.4
55-60-605	RESTAURANT SUPPLIES	2,291.08	2,291.08	2,500.00	208.92	91.6
55-60-610	OFFICE SUPPLIES	205.79	205.79	200.00	(5.79)	102.9
55-60-620	PRINTING & POSTAGE	.00	.00	55.00	55.00	.0
	TOTAL FOOD AND BEVERAGE	140,668.23	140,668.23	345,961.00	205,292.77	40.7
	TOTAL FUND EXPENDITURES	442,022.73	442,022.73	1,103,293.00	661,270.27	40.1
	NET REVENUE OVER EXPENDITURES	(233,203.83)	(233,203.83)	(1.00)	233,202.83	(23320

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

AIRPORT

	ASSETS			
56-10100	CASH - COMBINED FUND		(1,098,927.52)	
56-16100	AIRPORT LAND		159,604.00	
56-16110	CONST IN PROGRESS - AIRPORT		10,618,153.52	
56-16115	CAP FIRE PROTECTION		520,198.84	
56-16400	AIRPORT EQUIPMENT		26,030.52	
56-16990	ACCUMULATED DEPRECIATION		(3,008,868.46)	
	TOTAL ASSETS			7,216,190.90
	LIABILITIES AND EQUITY			
	LIABILITIES			
56-20200	ACCOUNTS PAYABLE		518.96	
	TOTAL LIABILITIES			518.96
	FUND EQUITY			
56-27100	CONTRIBUTED CAPITAL		5,482,825.50	
	UNAPPROPRIATED FUND BALANCE:			
56-29800	FUND BALANCE - BEGINNING OF YR	1,782,764.92		
	REVENUE OVER EXPENDITURES - YTD	(53,318.81)		
	BALANCE - CURRENT DATE		1,729,446.11	
	TOTAL FUND EQUITY			7,212,271.61
	TOTAL LIABILITIES AND EQUITY			7,212,790.57

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	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	439.85	439.85	15,000.00	14,560.15	2.9
56-301-66	TIE DOWN REVENUE	495.00	495.00	.00	(495.00)	.0
56-301-67	FLOWAGE REVENUE	1,228.45	1,228.45	.00	(1,228.45)	.0
	TOTAL SOURCE 301	2,163.30	2,163.30	15,000.00	12,836.70	14.4
	TOTAL FUND REVENUE	2,163.30	2,163.30	150,300.00	148,136.70	1.4

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
56-40-300	PROFESSIONAL SERVICES	4,238.68	4,238.68	30,000.00	25,761.32	14.1
56-40-410	UTILITIES	3,296.97	3,296.97	15,000.00	11,703.03	22.0
56-40-415	TELEPHONE	1,132.22	1,132.22	800.00	(332.22)	141.5
56-40-430	REPAIRS & MAINTENANCE	30,353.48	30,353.48	35,000.00	4,646.52	86.7
56-40-445	PROPERTY RENTALS	1,700.00	1,700.00	.00	(1,700.00)	.0
56-40-520	INSURANCE	10,955.52	10,955.52	25,000.00	14,044.48	43.8
56-40-640	SUPPLIES	3,805.24	3,805.24	4,500.00	694.76	84.6
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	55,482.11	55,482.11	150,300.00	94,817.89	36.9
	TOTAL FUND EXPENDITURES	55,482.11	55,482.11	150,300.00	94,817.89	36.9
	NET REVENUE OVER EXPENDITURES	(53,318.81)	(53,318.81)	.00	53,318.81	.0

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

WASTEWATER PLANT CONSTRUCTION

	ASSETS			
57-10200	CASH IN BANK-NATIONAL BANK		(384,519.80)	
57-10210	CASH - SAVING		384,519.80	
	TOTAL ASSETS			.00
	LIABILITIES AND EQUITY			
	FUND EQUITY			
57-27100	RETAINED EARNINGS		592,800.00	
57-27200	CONTRIBUTED CAPITAL WW FUND		1,277,846.16	
	UNAPPROPRIATED FUND BALANCE:			
57-29800	FUND BALANCE - BEGINNING OF YR	(1,870,646.16)		
	REVENUE OVER EXPENDITURES - YTD			
	BALANCE - CURRENT DATE		(1,870,646.16)	
	TOTAL FUND EQUITY			.00
	TOTAL LIABILITIES AND EQUITY			.00

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

FIREMEN'S PENSION FUND

	ASSETS			
70-10100	CASH - COMBINED FUND		(32,224.66)	
70-10301	LGIP INVESTMENT FUND #7		69,004.26	
70-11100	MONEY MARKET-S&Y INVESTMENT AC		524,909.29	
70-12000	ACCRUED INTEREST		517.00	
	TOTAL ASSETS			562,205.89
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
70-29800	FUND BALANCE - BEGINNING OF YR	570,189.61		
	REVENUE OVER EXPENDITURES - YTD	(10,217.73)		
	BALANCE - CURRENT DATE		559,971.88	
	TOTAL FUND EQUITY			559,971.88
	TOTAL LIABILITIES AND EQUITY			559,971.88

CITY OF BENSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

FIREMEN'S PENSION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
70-300-10	CONTRIBUTIONS FROM STATE FUND	.00	.00	6,000.00	6,000.00	.0
70-300-15	CONTRIBUTION FROM FIRE, INC	1,638.92	1,638.92	1,200.00	(438.92)	136.6
70-300-20	CONTRIBUTION FROM GENERAL FUND	.00	.00	23,800.00	23,800.00	.0
70-300-40	OTHER INCOME	143.35	143.35	5,000.00	4,856.65	2.9
	TOTAL REVENUE	1,782.27	1,782.27	36,000.00	34,217.73	5.0
	TOTAL FUND REVENUE	1,782.27	1,782.27	36,000.00	34,217.73	5.0

CITY OF BENSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2017

FIREMEN'S PENSION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
70-40-660	PENSION PAYMENTS	12,000.00	12,000.00	36,000.00	24,000.00	33.3
	TOTAL EXPENDITURES	12,000.00	12,000.00	36,000.00	24,000.00	33.3
	TOTAL FUND EXPENDITURES	12,000.00	12,000.00	36,000.00	24,000.00	33.3
	NET REVENUE OVER EXPENDITURES	(10,217.73)	(10,217.73)	.00	10,217.73	.0

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

GENERAL FIXED ASSETS GROUP

ASSETS

91-16000	LAND		551,650.94	
91-16200	BUILDINGS		2,730,646.13	
91-16300	EQUIPMENT - OFFICE		145,359.75	
91-16400	EQUIPMENT - HAND TOOLS		1,379,027.97	
91-16500	EQUIPMENT - VEHICLES		51,393.00	
91-16550	BUILDING DEPT		84,837.10	
91-16600	EQUIPMENT - MISCELLANEOUS		1,303,670.52	
91-16700	EQUIPMENT		1,107,892.15	
91-16800	LIBRARY EQUIPMENT		51,450.83	
91-16950	EQUIPMENT - SENIOR CENTER		431,668.00	
91-16975	STREETS		4,331,407.31	
91-16980	TRANSIT		407,720.00	
91-16990	ACCUMULATED DEPRECIATION		(5,874,230.45)	
	TOTAL ASSETS			6,702,493.25

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
91-29800	INVESTMENT IN FIXED ASSETS	6,702,493.25		
	REVENUE OVER EXPENDITURES - YTD			
	BALANCE - CURRENT DATE		6,702,493.25	
	TOTAL FUND EQUITY			6,702,493.25
	TOTAL LIABILITIES AND EQUITY			6,702,493.25

CITY OF BENSON
BALANCE SHEET
NOVEMBER 30, 2017

GENERAL LONG-TERM DEBT GROUP

	ASSETS		
95-18200	AMOUNT TO BE PROVIDED	4,517,703.63	
	TOTAL ASSETS		4,517,703.63
	LIABILITIES AND EQUITY		
	LIABILITIES		
95-25500	COMPENSATED ABSENCES	172,858.96	
95-25735	NOTE PAYABLE-LAND	70,000.00	
95-25750	LEASE PAYABLE - POLICE CARS	109,844.67	
95-25800	BOND	2,005,000.00	
95-25850	BOND	2,160,000.00	
	TOTAL LIABILITIES		4,517,703.63
	TOTAL LIABILITIES AND EQUITY		4,517,703.63