

INSTRUCTIONS

BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:

Enter the City/Town Name:

The steps below will help populate the attached schedules with the appropriate dates. The "current year" is the fiscal year in which the city/town is operating, and the "budget year" is the fiscal year for which the city/town is budgeting and that immediately follows the current year.

1. Select the Current Year
2. Select the Budget Year

OFFICAL BUDGET FORMS

Town of Duncan

Fiscal Year 2009

Town of Duncan
TABLE OF CONTENTS
Fiscal Year 2009

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Summary of Tax Levy and Tax Rate Information

Schedule C—Summary by Fund Type of Revenues Other Than Property Taxes

Schedule D—Summary by Fund Type of Other Financing Sources/⟨Uses⟩ and Interfund Transfers

Schedule E—Summary by Department of Expenditures/Expenses Within Each Fund Type

Schedule F—Summary by Department of Expenditures/Expenses

Town of Duncan
Resolution for the Adoption of the Budget
Fiscal Year 2009

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on _____, _____, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City/Town of _____, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _____, _____, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on _____, _____, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of _____ for the fiscal year _____.

Passed by the _____ City/Town Council, this _____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

Town of Duncan
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2009

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2008	ACTUAL EXPENDITURES/EXPENSES ** 2008	FUND BALANCE/ NET ASSETS*** July 1, 2008**	PROPERTY TAX REVENUES 2009	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2009	OTHER FINANCING 2009		INTERFUND TRANSFERS 2009		TOTAL FINANCIAL RESOURCES AVAILABLE 2009	BUDGETED EXPENDITURES/EXPENSES 2009
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 513,070	\$ 514,928	\$	Primary: \$ 13,225	\$ 1,011,460	\$	\$	\$	\$	\$ 1,024,685	\$ 617,420
2. Special Revenue Funds	223,147	229,902		Secondary:	89,382					89,382	310,505
3. Debt Service Funds Available	48,000	28,310			51,000					51,000	48,000
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	48,000	28,310			51,000					51,000	48,000
6. Capital Projects Funds	1,271,000	36,919			1,253,623					1,253,623	1,360,589
7. Permanent Funds	5,000	4,242			3,300					3,300	6,500
8. Enterprise Funds Available	294,360	253,598			236,000					236,000	315,000
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	294,360	253,598			236,000					236,000	315,000
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 2,354,577	\$ 1,067,899	\$	\$ 13,225	\$ 2,644,765	\$	\$	\$	\$	\$ 2,657,990	\$ 2,658,014

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses	<u>\$ 2,354,577</u>	<u>\$ 2,658,014</u>
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	<u>2,354,577</u>	<u>2,658,014</u>
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	<u>\$ 2,354,577</u>	<u>\$ 2,658,014</u>
6. EEC or voter-approved alternative expenditure limitation	<u>\$ 584,000</u>	<u>\$ 495,000</u>

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

Town of Duncan
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2009

	2008	2009
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 12,199	\$ 13,225
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ None	
3. Property tax levy amounts		
A. Primary property taxes	\$ 12,199	\$ 13,225
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 12,199	\$ 13,225
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 10,319	
(2) Prior years' levies	759	
(3) Total primary property taxes	\$ 11,079	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 11,079	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.7763	0.7763
(2) Secondary property tax rate		
(3) Total city/town tax rate	0.7763	0.7763

B. Special assessment district tax rates
 Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

**Town of Duncan
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009**

SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 85,000	\$ 90,834	\$ 85,000
Franchise Fees	17,500	20,285	17,500
Licenses and permits			
Business, Mobile Home and Building Permits	3,500	2,943	3,500
Dog Tags	300	270	200
Impact Fees	70,000	4,118	20,000
Intergovernmental			
State Sales Tax	82,697	68,396	73,433
Urban Revenue Sharing	80,964	114,273	220,918
State Appropriations	130,160	136,660	221,123
Auto Lieu Taxes	75,000	92,433	81,000
Charges for services			
Refuse and Tipping Fees	42,000	34,424	58,300
Cemetery	6,500	3,540	4,000
Swimming Pool Income	4,500	6,766	4,500
Rental/Sales of Property	36,000	5,925	15,000
Fines and forfeits			
Interest on investments			
Interest	2,500	None	None
Firemens Pension Interest	650	116	200
LGIP Interest	50	371	400
In-lieu property taxes			
Contributions			
Voluntary contributions	None	None	120,000
Tohono O'Odham Contribution	75,000	None	75,000
Skatepark Contributions	None	None	None
Miscellaneous			
Fax,copies,notary services,cell phones,911#s	3,000	10,412	3,000
Insurance Dividend	4,156	4,156	8,186
Library Insurance for Contents	200	129	200
Total General Fund	\$ 719,677	\$ 596,049	\$ 1,011,460

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Duncan
 Summary by Fund Type of Revenues Other Than Property Taxes
 Fiscal Year 2009**

SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Revenue Fund	\$ 80,987	\$ 81,511	\$ 77,382
Total Highway User Revenue Fund	\$ 80,987	\$ 81,511	\$ 77,382
Local Transportation Assistance Fund			
LTAI II	\$ 10,000	\$ 10,000	\$ 10,000
Total Local Transportation Assistance Fund	\$ 10,000	\$ 10,000	\$ 10,000
Powerball	\$ 2,000	\$ 1,281	\$ 2,000
	\$ 2,000	\$ 1,281	\$ 2,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 92,987	\$ 92,793	\$ 89,382

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Duncan
 Summary by Fund Type of Revenues Other Than Property Taxes
 Fiscal Year 2009**

SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
Total Capital Projects Funds	\$ 1,216,000	\$ 58,100	\$ 1,253,623

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date

**Town of Duncan
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009**

SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
PERMANENT FUNDS			
Firemens Pension Fund	\$ 400	\$ 365	\$ 400
Fourth of July Fund	2,500	6,015	2,900
Duncan Youth Center	None	6	None
	\$ 2,900	\$ 6,386	\$ 3,300
Total Permanent Funds	\$ 2,900	\$ 6,386	\$ 3,300
ENTERPRISE FUNDS			
Hunter and Duncan Water Operations	\$ 125,000	\$ 120,653	\$ 131,000
Duncan Wastewater Treatment Plant	60,000	40,726	60,000
	\$ 185,000	\$ 161,379	\$ 191,000
Laboratory	\$ 45,000	\$ 34,342	\$ 45,000
	\$ 45,000	\$ 34,342	\$ 45,000
Total Enterprise Funds	\$ 230,000	\$ 195,721	\$ 236,000

**Town of Duncan
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009**

SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
---------------------------	--	--------------------------------------	--

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date

**Town of Duncan
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2008</u>	<u>ACTUAL REVENUES* 2008</u>	<u>ESTIMATED REVENUES 2009</u>
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>2,312,564</u>	\$ <u>966,054</u>	\$ <u>2,644,765</u>

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date

Town of Duncan
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2009

FUND	OTHER FINANCING 2009		INTERFUND TRANSFERS 2009	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Animal Control	\$ _____	\$ _____	\$ _____	\$ _____
Duncan Valley Cemetery	_____	_____	_____	_____
Duncan Valley EDF	_____	_____	_____	_____
Financial Administration	_____	_____	_____	_____
Fire Department	_____	_____	_____	_____
Mayor and Council	_____	_____	_____	_____
Public Works/Roads and Streets	_____	_____	_____	_____
Sanitation, Refuse, Trash	_____	_____	_____	_____
Swimming Pool	_____	_____	_____	_____
Police Department	_____	_____	_____	_____
Town Clerk 1	_____	_____	_____	_____
Parks House	_____	_____	_____	_____
Town House	_____	_____	_____	_____
Office Complex	_____	_____	_____	_____
Town Equipment Depreciation	_____	_____	_____	_____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ _____
SPECIAL REVENUE FUNDS				
Highway Users Fund	\$ _____	\$ _____	\$ _____	\$ _____
LTAF	_____	_____	_____	_____
Powerball	_____	_____	_____	_____
State Appropriations	_____	_____	_____	_____
Total Special Revenue Funds	\$ _____	\$ _____	\$ _____	\$ _____
DEBT SERVICE FUNDS				
2000 Water Bonds P&I	\$ _____	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS				
CDBG FY 2004	\$ _____	\$ _____	\$ _____	\$ _____
CDBG FY 2006	_____	_____	_____	_____
Transportation Enhancement Grant	_____	_____	_____	_____
FEMA - 2006 Monsoon Storms	_____	_____	_____	_____
WIFA Water Feasibility Study	_____	_____	_____	_____
Game & Fish Trail	_____	_____	_____	_____
AZ State Park Pool Improvements	_____	_____	_____	_____
Pitman Robertson	_____	_____	_____	_____
State Special Project (SSP)	_____	_____	_____	_____
Emergencies	_____	_____	_____	_____
Communication System	_____	_____	_____	_____
GADA	_____	_____	_____	_____
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____	\$ _____
PERMANENT FUNDS				
Firemens Pension Fund	\$ _____	\$ _____	\$ _____	\$ _____
Fourth of July	_____	_____	_____	_____
Duncan Youth Center	_____	_____	_____	_____
Total Permanent Funds	\$ _____	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS				
Duncan Wastewater Treatment Plant	\$ _____	\$ _____	\$ _____	\$ _____
Duncan and Hunter Water Systems	_____	_____	_____	_____
Laboratory	_____	_____	_____	_____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____	\$ _____

Town of Duncan
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2009

<u>FUND</u>	<u>OTHER FINANCING</u> <u>2009</u>		<u>INTERFUND TRANSFERS</u> <u>2009</u>	
	<u>SOURCES</u>	<u><USES></u>	<u>IN</u>	<u><OUT></u>
INTERNAL SERVICE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ _____	\$ _____

Town of Duncan
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2009

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008	ACTUAL EXPENDITURES/ EXPENSES* 2008	BUDGETED EXPENDITURES/ EXPENSES 2009
GENERAL FUND				
Animal Control	\$ 500	\$	\$ 41	\$ 500
Duncan Valley Cemetery	1,500		1,174	4,000
Duncan Valley EDF	None		1,000	2,000
Financial Administration	165,000		170,626	180,000
Fire Department	22,500		22,887	24,000
Mayor and Council	4,000		3,258	5,000
Public Works/Roads and Streets	75,000		114,292	120,050
Sanitation, Refuse, Trash	50,000		52,306	60,000
Swimming Pool	40,000		41,996	60,000
Police Department	60,000		30,000	60,000
Town Clerk 1	67,700		52,451	75,000
Parks House	4,500		4,073	4,500
Town House	1,500		360	1,500
Office Complex	2,500		2,092	2,500
Town Equipment Depreciation	18,370		18,370	18,370
Total General Fund	\$ 513,070	\$	\$ 514,928	\$ 617,420
SPECIAL REVENUE FUNDS				
Highway Users Fund	\$ 80,987	\$	\$ 79,109	\$ 77,382
LTAf	10,000		14,133	10,000
Powerball	2,000		None	2,000
State Appropriations	130,160		136,660	221,123
Total Special Revenue Funds	\$ 223,147	\$	\$ 229,902	\$ 310,505
DEBT SERVICE FUNDS				
2000 Water Bonds P&I	\$ 48,000	\$	\$ 28,310	\$ 48,000
Total Debt Service Funds	\$ 48,000	\$	\$ 28,310	\$ 48,000
CAPITAL PROJECTS FUNDS				
CDBG FY 2004	\$ None	\$	\$ 3,509	\$ None
CDBG FY 2006	100,000		33,410	66,590
CDBG FY 2008	None		None	100,000
Transportation Enhancement Grant	None		None	50,000
FEMA - Flood February 2005	None		None	None
FEMA - 2006 Monsoon Storms	None		None	None
FEMA - 2008 Monsoon Storms	None		None	20,000
WIFA Water Feasibility Study	12,000		515	None
Game & Fish Trail	10,000		None	20,000
AZ State Park Pool Improvements	94,000		None	None
Pitman Robertson	100,000		None	100,000
State Special Project (SSP)	300,000		None	300,000
Emergencies	500,000		None	500,000
Communication System	50,000		None	50,000
Tohono O'Odham Grant	75,000		None	75,000
GADA	30,000		None	30,000
Economic Strength	None		None	14,079
Community Challenge - Trees	None		None	9,920
Drachman Institute	None		None	25,000
Total Capital Projects Funds	\$ 1,271,000	\$	\$ 36,919	\$ 1,360,589
PERMANENT FUNDS				
Firemens Pension Fund	\$ 1,500	\$	\$ 1,375	\$ 1,500
Fourth of July	3,500		2,867	5,000
Duncan Youth Center	None		None	None
Total Permanent Funds	\$ 5,000	\$	\$ 4,242	\$ 6,500
ENTERPRISE FUNDS				
Duncan Wastewater Treatment P	\$ 60,000	\$	\$ 48,925	\$ 70,000
Duncan and Hunter Water Systems	125,000		128,873	135,000
Laboratory	109,360		75,800	110,000
Total Enterprise Funds	\$ 294,360	\$	\$ 253,598	\$ 315,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 2,354,577	\$	\$ 1,067,899	\$ 2,658,014

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**Town of Duncan
Summary by Department of Expenditures/Expenses
Fiscal Year 2009**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008	ACTUAL EXPENDITURES/ EXPENSES * 2008	BUDGETED EXPENDITURES/ EXPENSES 2009
<i>City Clerk:</i>				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
<i>List Department:</i>				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
<i>List Department:</i>				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.