

# 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**

**Duncan**

**Fiscal Year 2010**

**Duncan**

**TABLE OF CONTENTS**

**Fiscal Year 2010**

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

**Duncan**  
**Resolution for the Adoption of the Budget**  
**Fiscal Year 2010**

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

Duncan  
Summary Schedule of Estimated Revenues and Expenditures/Expenses  
Fiscal Year 2010

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2009	ACTUAL EXPENDITURES/EXPENSES ** 2009	FUND BALANCE/ NET ASSETS*** July 1, 2009**	PROPERTY TAX REVENUES 2010	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2010	OTHER FINANCING 2010		INTERFUND TRANSFERS 2010		TOTAL FINANCIAL RESOURCES AVAILABLE 2010	BUDGETED EXPENDITURES/EXPENSES 2010
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 629,420	\$ 587,145	\$	\$ 11,968	\$ 560,238	\$	\$	\$	\$	\$ 572,206	\$ 806,670
2. Special Revenue Funds	89,382	86,855		Secondary:	91,481					91,481	91,481
3. Debt Service Funds Available	48,000	15,004			32,500					32,500	16,000
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	48,000	15,004			32,500					32,500	16,000
6. Capital Projects Funds	1,260,589	38,430			664,920					664,920	335,691
7. Permanent Funds	6,500	6,931			5,115					5,115	6,000
8. Enterprise Funds Available	315,000	207,715			250,000					250,000	360,000
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	315,000	207,715			250,000					250,000	360,000
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 2,348,891	\$ 942,080	\$	\$ 11,968	\$ 1,604,254	\$	\$	\$	\$	\$ 1,616,222	\$ 1,615,842

**EXPENDITURE LIMITATION COMPARISON**

	2009	2010
1. Budgeted expenditures/expenses	\$ 2,348,891	\$ 1,615,842
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	2,348,891	1,615,842
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 2,348,891	\$ 1,615,842
6. EEC or voter-approved alternative expenditure limitation	\$ 495,000	\$ 1,599,000

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.).

**Duncan**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2010**

	<b>2009</b>	<b>2010</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 12,057	\$ 11,968
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 12,057	\$ 11,968
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 12,057	\$ 11,968
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 11,026	
(2) Prior years' levies	1,351	
(3) Total primary property taxes	\$ 12,377	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 12,377	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.7763	0.7711
(2) Secondary property tax rate		
(3) Total city/town tax rate	0.7763	0.7711

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.

**Duncan**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 85,000	\$ 108,394	\$ 90,000
Franchise Fees	17,500	20,080	20,000
<b>Licenses and permits</b>			
Business, Mobile Home and Building Permits	3,500	1,966	2,500
Dog Tags	200	176	200
Impact Fees	20,000	2,000	10,000
<b>Intergovernmental</b>			
State Sales Tax	73,433	84,085	62,427
Urban Revenue Sharing	220,918	204,453	193,666
Auto Lieu Taxes	81,000	87,583	65,932
<b>Charges for services</b>			
Refuse and Tipping Fees	58,300	35,623	36,000
Cemetery	4,000	2,940	3,500
Swimming Pool Income	4,500	3,416	4,500
Rental/Sales of Property	15,000	3,618	6,000
<b>Fines and forfeits</b>			
Magistrate Court	None	None	50,000
<b>Interest on investments</b>			
Firemens Pension Interest	200	78	100
LGIP	400	15	50
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	120,000	None	None
Tohono O'Odham Contribution	75,000	None	None
<b>Miscellaneous</b>			
Fax,copies,notary services,cellphones, 911#s	3,000	5,755	6,000
Insurance Dividend	8,186	8,186	9,163
Library Insurance for Contents	200	None	200
<b>Total General Fund</b>	<b>\$ 790,337</b>	<b>\$ 568,368</b>	<b>\$ 560,238</b>

\* 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.





**Duncan**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2009</b>	<b>ACTUAL REVENUES* 2009</b>	<b>ESTIMATED REVENUES 2010</b>
*			



**Duncan**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2009</b>	<b>ACTUAL REVENUES* 2009</b>	<b>ESTIMATED REVENUES 2010</b>
*			

---

**Duncan**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>INTERNAL SERVICE FUNDS</b>			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
<b>Total Enterprise Funds</b>	\$ _____	\$ _____	\$ _____
Includes actual revenues recognized on the	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
<b>TOTAL ALL FUNDS</b>	\$ <u>2,323,642</u>	\$ <u>913,944</u>	\$ <u>1,604,254</u>

\*

**Duncan**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2010**

<b>FUND</b>	<b>OTHER FINANCING 2010</b>		<b>INTERFUND TRANSFERS 2010</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total General Fund</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>SPECIAL REVENUE FUNDS</b>	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Special Revenue Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>DEBT SERVICE FUNDS</b>	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Debt Service Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>CAPITAL PROJECTS FUNDS</b>	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Capital Projects Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>PERMANENT FUNDS</b>	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>ENTERPRISE FUNDS</b>	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Enterprise Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>INTERNAL SERVICE FUNDS</b>	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ _____	\$ _____	\$ _____	\$ _____

**Duncan**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2010**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2009</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2010</b>
<b>GENERAL FUND</b>				
Animal Control	\$ 500	\$	\$ 42	\$ 300
Duncan Valley Cemetery	4,000		1,280	10,000
Duncan Valley EDF	2,000		319	2,000
Financial Administration	180,000		228,593	267,000
Fire Department	24,000		17,341	25,000
Mayor and Council	5,000		3,610	5,000
Public Works/Roads and Streets	120,050		101,196	120,000
Sanitation, Refuse, Trash	60,000		53,688	60,000
Swimming Pool	60,000		29,646	60,000
Police Department	72,000		60,000	72,000
Town Clerk	75,000		61,995	70,000
Parks House	4,500		7,380	16,000
Town House	1,500		837	8,000
Office Complex	2,500		2,848	3,000
Town Equipment Depreciation	18,370		18,370	18,370
Veterans & Centennial Parks	None		None	70,000
<b>Total General Fund</b>	<b>\$ 629,420</b>	<b>\$</b>	<b>\$ 587,145</b>	<b>\$ 806,670</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway Users Fund	\$ 77,382	\$	\$ 64,540	\$ 79,481
LTAF	10,000		20,680	10,000
Powerball	2,000		1,635	2,000
<b>Total Special Revenue Funds</b>	<b>\$ 89,382</b>	<b>\$</b>	<b>\$ 86,855</b>	<b>\$ 91,481</b>
<b>DEBT SERVICE FUNDS</b>				
2000 Water Bonds P&I	\$ 48,000	\$	\$ 15,004	\$ 16,000
<b>Total Debt Service Funds</b>	<b>\$ 48,000</b>	<b>\$</b>	<b>\$ 15,004</b>	<b>\$ 16,000</b>
<b>CAPITAL PROJECTS FUNDS</b>				
CDBG FY 2006	\$ 66,590	\$	\$ 27,504	\$ None
CDBG FY 2008	None		None	100,000
Transportation Enhancement Grant	50,000		None	None
FEMA - 2008 Monsoon Storms	20,000		None	None
WIFA Technical Grant	None		3,126	35,000
Game & Fish Trail	20,000		None	None
Pitman Robertson	100,000		None	None
State Special Project (SSP)	300,000		None	None
Emergencies	500,000		None	None
Communication System	50,000		None	None
Tohono O'Odham Grant	75,000		None	None
GADA	30,000		None	None
Economic Strength	14,079		None	None
Community Challenge - Trees	9,920		7,800	691
Drachman Institute	25,000		None	None
Rural Development Grant	None		None	200,000
<b>Total Capital Projects Funds</b>	<b>\$ 1,260,589</b>	<b>\$</b>	<b>\$ 38,430</b>	<b>\$ 335,691</b>
<b>PERMANENT FUNDS</b>				
Firemens Pension Fund	\$ 1,500	\$	\$ 1,000	\$ None
Fourth of July Fund	5,000		5,931	6,000
<b>Total Permanent Funds</b>	<b>\$ 6,500</b>	<b>\$</b>	<b>\$ 6,931</b>	<b>\$ 6,000</b>
<b>ENTERPRISE FUNDS</b>				
Duncan Wastewater Treatment P	\$ 70,000	\$	\$ 44,212	\$ 110,000
Duncan and Hunter Water Systems	135,000		128,441	175,000
Laboratory	110,000		35,062	75,000
<b>Total Enterprise Funds</b>	<b>\$ 315,000</b>	<b>\$</b>	<b>\$ 207,715</b>	<b>\$ 360,000</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,348,891</b>	<b>\$</b>	<b>\$ 942,080</b>	<b>\$ 1,615,842</b>

\* 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.

