

INSTRUCTIONS

BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the City/Town Name:
2. Select the Budget Year

TOWN OF DUNCAN
2015

Protection/Unprotection of File:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected you can move from one cell to the next using the Tab key. A password was not assigned, so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that the additional lines are included, and make changes accordingly. Once changes have been made, the sheet should be re-protected by reversing the above process. Re-protecting the sheets will help ensure that formulas are not accidentally altered or deleted.

Printing Tips:

Schedule A can be printed on one page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

OFFICIAL BUDGET FORMS

TOWN OF DUNCAN

Fiscal Year 2015

TOWN OF DUNCAN
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Fiscal Year 2015

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TOWN OF DUNCAN

Resolution for the Adoption of the Budget

Fiscal Year 2015

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 2015

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 705,961	\$ 487,430	\$	Primary: \$	\$ 699,534	\$	\$	\$	\$	\$ 699,534	\$ 662,109
2. Special Revenue Funds	61,858	109,075		Secondary:	64,888					64,888	64,888
3. Debt Service Funds Available	62,000	56,481			75					75	60,000
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	62,000	56,481			75					75	60,000
6. Capital Projects Funds	1,451,983	61,870			1,586,402					1,586,402	1,586,402
7. Permanent Funds	40,212	12,395			6,000					6,000	28,500
8. Enterprise Funds Available	300,000	229,939			380,000					380,000	305,000
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	300,000	229,939			380,000					380,000	305,000
11. Internal Service Funds											30,000
12. TOTAL ALL FUNDS	\$ 2,622,014	\$ 957,190	\$	\$	\$ 2,736,899	\$	\$	\$	\$	\$ 2,736,899	\$ 2,736,899

EXPENDITURE LIMITATION COMPARISON

	2014	2015
1. Budgeted expenditures/expenses	\$2,622,014	\$2,736,899
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	2,622,014	2,736,899
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$2,622,014	\$2,736,899
6. EEC or voter-approved alternative expenditure limitation	\$1,700,600	\$1,720,500

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

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

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

*** Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF DUNCAN
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>14,958</u>	\$ <u>15,553</u>
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)	\$ <u>11,413</u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	\$ _____	\$ _____
C. Total property tax levy amounts	\$ <u>_____</u>	\$ <u>_____</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>_____</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 0.8291	_____ 0.8369
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>_____ 0.8291</u>	<u>_____ 0.8369</u>
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
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 110,000	\$ 132,980	\$ 125,000
Franchise Fees	20,000	19,263	20,000
Licenses and permits			
Business, Mobile Home & Building Permits	5,000	2,154	20,000
Dog Tags	400	61	400
Impact Fees	18,000	1,306	25,000
Intergovernmental			
State Sales Tax	60,140	55,293	63,028
Urban Revenue Sharing	167,348	167,194	181,584
Auto Lieu Taxes	56,583	58,655	60,022
Charges for services			
Refuse & Tipping Fees	62,000	56,278	60,000
Cemetery	5,000	1,550	5,000
Swimming Pool Income	4,000	3,097	4,000
Rental Property	None	21,725	15,000
Fines and forfeits			
Magistrate Court	None	None	30,000
Library Restitution	200	None	None
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Fax,copies,notary services, cell phones	3,500	271	2,500
Insurance Dividend	None	7,570	8,000
Unexpected Revenues	80,000	None	80,000
Total General Fund	\$ 592,171	\$ 527,397	\$ 699,534

* 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
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
DEBT SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Interest earned on Water Bond & LGIP Account	\$ 85	\$ 46	\$ 75
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 85	\$ 46	\$ 75
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ 85	\$ 46	\$ 75
CAPITAL PROJECTS FUNDS			
CDBG 2010	\$ 51,595	\$ 62,545	\$ NONE
CDBG 2013	80,000	2,754	91,402
WIFA Technical Grant	30,000	None	30,000
Colonias Grant	1,200,000	None	1,200,000
_____	\$ 1,361,595	\$ 65,299	\$ 1,321,402
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ 1,521,595	\$ 65,299	\$ 1,586,402

TOWN OF DUNCAN
Revenues Other Than Property Taxes
Fiscal Year 2015

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES*</u> <u>2014</u>	<u>ESTIMATED REVENUES 2015</u>
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* 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
Revenues Other Than Property Taxes
Fiscal Year 2015

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES*</u> <u>2014</u>	<u>ESTIMATED REVENUES 2015</u>
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* 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
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>2,689,802</u>	\$ <u>943,130</u>	\$ <u>2,736,899</u>

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

TOWN OF DUNCAN
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ _____
SPECIAL REVENUE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Special Revenue Funds	\$ _____	\$ _____	\$ _____	\$ _____
DEBT SERVICE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____	\$ _____
PERMANENT FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Permanent Funds	\$ _____	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____	\$ _____
INTERNAL SERVICE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ _____	\$ _____

TOWN OF DUNCAN
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Animal Control	\$ 50	\$	\$ 76	\$ 75
Duncan Valley Cemetery	3,500		3,409	3,500
Financial Administration	240,000		178,509	225,000
Fire Department	18,500		17,969	18,250
Mayor and Council	5,000		11,919	9,784
Public Works/Roads & Streets	135,000		48,639	100,000
Sanitation Refuse Trash	55,000		52,842	55,000
Swimming Pool	13,411		33,325	16,000
Police Department	60,000		18,000	85,000
Town Clerk	85,000		66,452	85,000
Parks House	8,000		4,663	6,000
Town House	20,000		15,236	10,000
Office Complex	5,000		2,805	7,500
Town Equipment Depreciation	20,000		None	15,000
Veterans and Centennial Parks	34,000		32,756	24,000
Library	3,500		830	2,000
Total General Fund	\$ 705,961	\$	\$ 487,430	\$ 662,109
SPECIAL REVENUE FUNDS				
Highway User Fund	\$ 61,858	\$	\$ 109,075	\$ 64,888
Total Special Revenue Funds	\$ 61,858	\$	\$ 109,075	\$ 64,888
DEBT SERVICE FUNDS				
2000 Water Bonds P&I	\$ 50,000	\$	\$ 44,986	\$ 48,000
USDA Police Cars	12,000		11,495	12,000
Total Debt Service Funds	\$ 62,000	\$	\$ 56,481	\$ 60,000
CAPITAL PROJECTS FUNDS				
CDBG FY 2010	\$ 42,039	\$	\$ 61,753	\$ None
CDBG FY 2013	79,944		117	91,402
WIFA Technical Grant	30,000		None	30,000
Tohono O'Odham	25,000		None	80,000
FMI	50,000		None	135,000
Apache Gold	25,000		None	50,000
Colonias Grant	1,200,000		None	1,200,000
Total Capital Projects Funds	\$ 1,451,983	\$	\$ 61,870	\$ 1,586,402
PERMANENT FUNDS				
Fourth of July	\$ 6,712	\$	\$ 5,350	\$ 6,000
Small Town Christmas	3,500		2,045	2,500
Greenlee Economic Growth	30,000		5,000	20,000
Total Permanent Funds	\$ 40,212	\$	\$ 12,395	\$ 28,500
ENTERPRISE FUNDS				
Duncan Wastewater Treatment	\$ 125,000	\$	\$ 60,443	\$ 110,000
Duncan & Hunter Water Systems	150,000		151,263	175,000
Laboratory	25,000		18,233	20,000
Total Enterprise Funds	\$ 300,000	\$	\$ 229,939	\$ 305,000
FINES AND FORFEITS				
Magistrate Court	\$	\$	\$	\$ 30,000
Total on Fines and Forfeits	\$	\$	\$	\$ 30,000
TOTAL ALL FUNDS	\$ 2,622,014	\$	\$ 957,190	\$ 2,736,899

* 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
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND		\$	\$	\$	\$	= \$
SPECIAL REVENUE FUNDS		\$	\$	\$	\$	= \$

Total Special Revenue Funds		\$	\$	\$	\$	= \$
DEBT SERVICE FUNDS		\$	\$	\$	\$	= \$

Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS		\$	\$	\$	\$	= \$

Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS		\$	\$	\$	\$	= \$

Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS		\$	\$	\$	\$	= \$

Total Enterprise Funds		\$	\$	\$	\$	= \$
TOTAL ALL FUNDS		\$	\$	\$	\$	= \$