

OFFICIAL BUDGET FORMS

Town_of DUNCAN

Fiscal Year 2016

Town of Duncan
TABLE OF CONTENTS
Fiscal Year 2016

Resolution for the Adoption of the Budget

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

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

Town of Duncan

Resolution for the Adoption of the Budget

Fiscal Year 2016

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 July 7, 2015, 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 Town of Duncan, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on July 7, 2015, 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 July 27, 2015, 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 Town of Duncan for the fiscal year 2016.

Passed by the Duncan Town Council, this 27th day of July, 2015.

APPROVED:

Mayor

ATTEST:

Clerk

CITY/TOWN OF DUNCAN
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2016

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	662,109	64,888	60,000	1,586,402	28,500	305,000	30,000	2,736,899
2015	Actual Expenditures/Expenses**	E	646,579	75,323	53,186	204,897	7,530	209,902	0	1,197,417
2016	Fund Balance/Net Position at July 1***									0
2016	Primary Property Tax Levy	B	12,592							12,592
2016	Secondary Property Tax Levy	B								0
2016	Estimated Revenues Other than Property Taxes	C	699,447	76,402	75	1,625,000	4,000	360,000	0	2,764,924
2016	Other Financing Sources	D	0	0	0	0	0	0	0	0
2016	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers (Out)	D	0	0	0	0	0	0	0	0
2016	Reduction for Amounts Not Available:									
2016	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2016	Total Financial Resources Available		712,039	76,402	75	1,625,000	4,000	360,000	0	2,777,516
2016	Budgeted Expenditures/Expenses	E	751,603	77,913	35,000	1,625,000	13,000	270,000	5,000	2,777,516

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2015	2016
1. Budgeted expenditures/expenses	\$ 2,736,899	\$ 2,777,516
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	2,736,899	2,777,516
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 2,736,899	\$ 2,777,516
6. EEC expenditure limitation	\$ 1,720,500	\$ 1,826,739

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 the 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 on this line 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).

CITY/TOWN OF DUNCAN
Tax Levy and Tax Rate Information
Fiscal Year 2016

	2015	2016
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>15,553</u>	\$ <u>16,245</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)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>12,591</u>	\$ <u>12,592</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>12,591</u>	\$ <u>12,592</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>10,474</u>	
(2) Prior years' levies	<u>1,236</u>	
(3) Total primary property taxes	\$ <u>11,710</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>11,710</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.8369</u>	<u>0.8596</u>
(2) Secondary property tax rate	<u> </u>	<u> </u>
(3) Total city/town tax rate	<u>0.8369</u>	<u>0.8596</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.

CITY/TOWN OF DUNCAN
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 125,000	\$ 125,096	\$ 135,000
Licenses and permits			
Business, Mobile Home & Building Permits	20,000	1,599	20,000
Dog Tags	400	162	750
Impact Fees	25,000	145	25,000
Franchise Fees	20,000	17,375	20,000
Intergovernmental			
State Sales Tax	63,028	63,210	66,491
Urban Revenue Sharing	181,584	181,584	180,600
Auto Lieu Taxes	60,022	59,038	67,606
Charges for services			
Refuse & Tipping Fees	60,000	50,483	60,000
Cemetery	5,000	1,700	5,000
Swimming Pool Income	4,000	2,609	4,000
Rental Property	15,000	9,285	15,000
Fines and forfeits			
Magistrate Court	17,409	None	10,000
Library Restitution	None	None	None
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Fax, copies, notary services, cell phones	2,500	956	2,000
Insurance Dividend	8,000	13	8,000
Unexpected Revenues	80,000	None	80,000
Total General Fund	\$ 686,943	\$ 513,255	\$ 699,447

* 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.

CITY/TOWN OF DUNCAN
 Revenues Other Than Property Taxes
 Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
DEBT SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
Interest earned on Water Bond & LGIP Account	\$ 75	\$ 52	\$ 75
	\$ 75	\$ 52	\$ 75
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$ 75	\$ 52	\$ 75
CAPITAL PROJECTS FUNDS			
CDBG 2013	\$ 91,402	\$ 91,402	\$ None
CDBG 2016	None	None	100,000
WIFA Technical Grant	30,000	None	30,000
Colonias Grant	1,200,000	None	1,200,000
	\$ 1,321,402	\$ 91,402	\$ 1,330,000
Tohono O'Odham	\$ 80,000	\$ None	\$ 60,000
FMI	135,000	122,000	135,000
Apache Gold Casino	50,000	None	50,000
United Way			50,000
	\$ 265,000	\$ 122,000	\$ 295,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Capital Projects Funds	\$ 1,586,402	\$ 213,402	\$ 1,625,000

* 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.

CITY/TOWN OF DUNCAN
Revenues Other Than Property Taxes
Fiscal Year 2016

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2015</u>	<u>ACTUAL REVENUES* 2015</u>	<u>ESTIMATED REVENUES 2016</u>
PERMANENT FUNDS			
Fourth of July Fund	\$ 3,500	\$ 100	\$ 2,500
Small Town Christmas	2,500	620	1,500
	\$ 6,000	\$ 720	\$ 4,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$ 6,000	\$ 720	\$ 4,000
ENTERPRISE FUNDS			
Duncan Wastewater Treatment Plant	\$ 140,000	\$ 82,993	\$ 130,000
Hunter and Duncan Water Operations	210,000	130,535	200,000
	\$ 350,000	\$ 213,528	\$ 330,000
Laboratory	\$ 30,000	\$ 22,307	\$ 30,000
	\$ 30,000	\$ 22,307	\$ 30,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 380,000	\$ 235,835	\$ 360,000

* 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.

CITY/TOWN OF DUNCAN
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>2,724,308</u>	\$ <u>1,038,587</u>	\$ <u>2,764,924</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.

CITY/TOWN OF DUNCAN
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	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	\$ _____	\$ _____	\$ _____	\$ _____

CITY/TOWN OF DUNCAN
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Animal Control	\$ 75	\$	\$ 1,217	\$ 20,592
Duncan Valley Cemetery	3,500		2,159	2,500
Financial Administration	225,000		212,875	235,000
Fire Department	18,250		16,407	17,000
Mayor and Council	9,784		12,067	12,500
Public Works/Roads & Streets	100,000		76,721	100,000
Sanitation Refuse Trash	55,000		62,777	63,000
Swimming Pool	16,000		40,437	40,000
Police Department	85,000		70,000	65,000
Town Clerk	85,000		82,354	90,000
Parks House	6,000		5,513	6,000
Town House	10,000		4,490	10,000
Office Complex	7,500		1,117	2,500
Town Equipment Depreciation	15,000		15,000	42,511
Veterans and Centennial Parks	24,000		40,617	42,000
Library	2,000		2,828	3,000
Total General Fund	\$ 662,109	\$	\$ 646,579	\$ 751,603
SPECIAL REVENUE FUNDS				
Highway User Fund	\$ 64,888	\$	\$ 75,323	\$ 76,402
ADOR - Town Share	None		None	1,511
Total Special Revenue Funds	\$ 64,888	\$	\$ 75,323	\$ 77,913
DEBT SERVICE FUNDS				
2000 Water Bonds P&I	\$ 48,000	\$	\$ 29,760	\$ 35,000
USDA Police Cars	12,000		23,426	None
Total Debt Service Funds	\$ 60,000	\$	\$ 53,186	\$ 35,000
CAPITAL PROJECTS FUNDS				
CDBG FY 2013	\$ 91,402	\$	\$ 84,111	\$ None
CDBG FY 2016	None		None	100,000
WIFA Technical Grant	30,000		None	30,000
Tohono O'Odham	80,000		None	60,000
FMI	135,000		120,786	135,000
Apache Gold	50,000		None	50,000
Colonias Grant	1,200,000		None	1,200,000
United Way				50,000
Total Capital Projects Funds	\$ 1,586,402	\$	\$ 204,897	\$ 1,625,000
PERMANENT FUNDS				
Fourth of July	\$ 6,000	\$	\$ 3,280	\$ 7,500
Small Town Christmas	2,500		750	2,000
Greenlee Economic Growth	20,000		3,500	3,500
Total Permanent Funds	\$ 28,500	\$	\$ 7,530	\$ 13,000
ENTERPRISE FUNDS				
Duncan Wastewater Treatment	\$ 110,000	\$	\$ 71,707	\$ 110,000
Duncan & Hunter Water Systems	175,000		118,076	140,000
Laboratory	20,000		20,119	20,000
Total Enterprise Funds	\$ 305,000	\$	\$ 209,902	\$ 270,000
FINES AND FORFEITS				
Magistrate Court	\$ 30,000	\$	\$ None	\$ 5,000
Total Internal Service Funds	\$ 30,000	\$	\$	\$ 5,000
TOTAL ALL FUNDS	\$ 2,736,899	\$	\$ 1,197,417	\$ 2,777,516

* 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.

CITY/TOWN OF DUNCAN
Expenditures/Expenses by Department
Fiscal Year 2016

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
City Clerk:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
List Department:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
List Department:				
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.

CITY/TOWN OF DUNCAN
Full-Time Employees and Personnel Compensation
Fiscal Year 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
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 FUND		\$	\$	\$	\$	\$

Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS		\$	\$	\$	\$	\$