

Official Budget Forms
TentativeTown of Duncan Budget
Fiscal year 2026

TentativeTown of Duncan Budget

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Fiscal year 2026

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RESOLUTION 25-03

Town of Duncan

Resolution for the adoption of the budget

Fiscal year 2026

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on May, 7th, 2025 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 June 12th, 2025, 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 Town Council would meet on June 12th, 2025, 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 2026.

Passed by the Duncan Town Council, this 12th day of June 2025.

APPROVED:

Alex Blake, Mayor

ATTEST:

Terry Hinton, Town Clerk

TentativeTown of Duncan Budget
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

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
2025	Adopted/adjusted budgeted expenditures/expenses*	E 1	900,595	15,572,868	0	0	0	399,500	0	16,872,963
2025	Actual expenditures/expenses**	E 2	837,952	554,065	0	0	0	2,713,612	0	4,105,629
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	0	0	0	0	0	0	0	0
2026	Primary property tax levy	B 4	15,000							15,000
2026	Secondary property tax levy	B 5								0
2026	Estimated revenues other than property taxes	C 6	887,990	15,581,772	0	0	0	465,000	0	16,934,762
2026	Other financing sources	D 7	0	0	0	0	0	0	0	0
2026	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D 9	0	0	0	0	0	0	0	0
2026	Interfund Transfers (out)	D 10	0	0	0	0	0	0	0	0
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement									0
	Maintained for future capital projects									0
	Maintained for future financial stability									0
	Maintained for future retirement contributions									0
										0
2026	Total financial resources available	12	902,990	15,581,772	0	0	0	465,000	0	16,949,762
2026	Budgeted expenditures/expenses	E 13	894,856	15,581,772	0	0	0	465,000	0	16,941,628

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 or voter-approved alternative expenditure limitation

2025	2026
\$ 16,872,963	\$ 16,941,628
16,872,963	16,941,628
	15,500,000
\$ 16,872,963	\$ 1,441,628
\$ 16,872,963	\$ 2,515,069

☐ 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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

Tentative Town of Duncan Budget
Tax levy and tax rate information
Fiscal year 2026

	<u>2025</u>	<u>2026</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>24,723</u>	\$ <u>30,299</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>15,000</u>	\$ <u>15,000</u>
Property tax judgment _____	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment _____	_____	_____
C. Total property tax levy amounts	\$ <u>15,000</u>	\$ <u>15,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>15,000</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>15,000</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>15,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 0.8600	_____ 0.7576
Property tax judgment _____	_____	_____ 0.7576
(2) Secondary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(3) Total city/town tax rate	_____ 0.8600	_____ 1.5152
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.

Tentative Town of Duncan Budget
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Tax	\$ 230,000	\$ 266,377	\$ 250,000
Licenses and permits			
Franchise Fees	22,000	20,089	22,000
Business License	1,500	4,671	1,500
Liceses & Permits	2,000	6,432	10,000
Dog Tags	100	13	100
Intergovernmental			
State Sales Tax	101,920	98,370	103,277
Urban Revenue Sharing	322,142	319,092	298,471
Auto Lieu	64,883	58,551	68,459
Charges for services			
Cemetery Fees	11,000	4,266	11,000
Pool Fees/Lessons/Rent	15,000	6,096	15,000
Refuse Fees	72,500	75,575	88,000
Sale/Rental of Property	6,000	22,886	6,000
Fines and forfeits			
Dog Impound	50		50
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	5,000	5,538	5,000
Swimming Pool Damages	2,500		
Insurance Dividend	10,000		
Contributions	1,000	333	1,000
Total General Fund	\$ 867,595	\$ 888,289	\$ 879,857

* 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.

**TentativeTown of Duncan Budget
Revenues other than property taxes
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
HURF	\$72,868	\$90,145	\$81,772
General Grant Funds	15,100,000	650,000	15,500,000
	\$15,172,868	\$740,145	\$15,581,772
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total special revenue funds	\$15,172,868	\$740,145	\$15,581,772

**TentativeTown of Duncan Budget
Revenues other than property taxes
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
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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.

Debt service funds

	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$	\$	\$

Capital projects funds

	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

**TentativeTown of Duncan Budget
Revenues other than property taxes
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
	\$	\$	\$
Total capital projects funds	\$	\$	\$

* 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.

Permanent funds

	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total permanent funds	\$	\$	\$

Enterprise funds

Sewer	\$ 132,000	\$ 132,374	\$ 158,500
Water	267,500	286,998	306,500
	\$ 399,500	\$ 419,372	\$ 465,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

**TentativeTown of Duncan Budget
Revenues other than property taxes
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
	\$	\$	\$
	\$	\$	\$
Total enterprise funds	\$ 399,500	\$ 419,372	\$ 465,000

* 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.

Internal service funds

	2019	2020	2021
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total internal service funds	\$	\$	\$
Total all funds	\$ 16,439,963	\$ 2,047,806	\$ 16,926,629

* 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.

Tentative Town of Duncan Budget
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	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				
	\$	\$	\$	\$

TentativeTown of Duncan Budget

Other financing sources/(uses) and interfund transfers

Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$	\$	\$	\$

**TentativeTown of Duncan Budget
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Cemetery	\$ 1,000	\$	\$	\$ 1,000
Mayor & Council	24,925		19,668	24,925
Town Clerk	190,445		177,405	180,578
Financial Administration	293,909		304,721	296,208
Police Contract	60,000		60,000	60,000
Animal Control	5,000			2,500
Public Works	139,621		117,911	148,477
Parks	29,950		26,908	33,000
Sanitation	79,067		76,769	89,067
Swimming Pool	56,178		50,794	55,101
Town Properties	4,000		3,777	4,000
Total General Fund	\$ 884,095	\$	\$ 837,953	\$ 894,856
Special revenue funds				
HURF	\$ 72,868	\$	\$ 54,065	\$ 81,772
General Grant Funds	15,500,000		500,000	15,500,000
Total special revenue funds	\$ 15,572,868	\$	\$ 554,065	\$ 15,581,772
Debt service funds				
Contingency	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Contingency	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Permanent funds				
Contingency	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Sewer	\$ 132,000	\$	\$ 124,106	\$ 158,500
Water	267,500		2,589,506	306,500
Total enterprise funds	\$ 399,500	\$	\$ 2,713,612	\$ 465,000
Internal service funds				
Contingency	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 16,856,463	\$	\$ 4,105,630	\$ 16,941,628

* 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.

**TentativeTown of Duncan Budget
Expenditures/expenses by department
Fiscal year 2026**

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
City clerk:				
General Fund	\$	\$	\$	\$
List other funds				
Department total	\$	\$	\$	\$
List department:				
General Fund	\$	\$	\$	\$
List other funds				
Department total	\$	\$	\$	\$
List department:				
General Fund	\$	\$	\$	\$
List other funds				
Department total	\$	\$	\$	\$

* 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.

TentativeTown of Duncan Budget
Full-time employees and personnel compensation
Fiscal year 2026

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2026	2026	2026	2026	2026	2026
General Fund	5	\$ 2,701,461	\$ 21,394	\$ 49,193	\$	\$ 2,772,048
Special revenue funds						
HURF	1	\$ 31,500	\$ 3,775	\$ 9,451	\$	\$ 44,726
Total special revenue funds	1	\$ 31,500	\$ 3,775	\$ 9,451	\$	\$ 44,726
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Sewer	2	\$ 54,500	\$ 6,543	\$ 16,382	\$	\$ 77,425
Water	2	54,500	6,543	16,382		77,425
Total enterprise funds	3	\$ 109,000	\$ 13,086	\$ 32,764	\$	\$ 154,850
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	9	\$ 2,841,961	\$ 38,255	\$ 91,408	\$	\$ 2,971,624