

Official Budget Forms
Final Town of Duncan Budget
Fiscal year 2027

Final Town of Duncan Budget

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Fiscal year 2027

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RESOLUTION 26-04

Town of Duncan

Resolution for the adoption of the budget

Fiscal year 2027

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 14, 2026, 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 11, 2026, 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 11, 2026, 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 2027.

Passed by the Duncan Town Council, this 11th day of June, 2026.

APPROVED:



Mayor

ATTEST:



Clerk

Final Town of Duncan Budget
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027

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
2026	Adopted/adjusted budgeted expenditures/expenses*	E	1	884,849	15,580,869	0	0	0	465,000	0	16,930,718
2026	Actual expenditures/expenses**	E	2	845,094	2,392,307	0	0	0	374,119	0	3,611,520
2027	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2027	Primary property tax levy	B	4	15,000							15,000
2027	Secondary property tax levy	B	5								0
2027	Estimated revenues other than property taxes	C	6	985,135	15,582,634	0	0	0	478,500	0	17,046,269
2027	Other financing sources	D	7	0	0	0	0	0	0	0	0
2027	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2027	Interfund transfers in	D	9	0	0	0	0	0	0	0	0
2027	Interfund Transfers (out)	D	10	0	0	0	0	0	0	0	0
2027	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
2027	Total financial resources available		12	1,000,135	15,582,634	0	0	0	478,500	0	17,061,269
2027	Budgeted expenditures/expenses	E	13	1,000,135	15,582,634	0	0	0	478,500	0	17,061,269

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

	2026	2027
1	\$ 16,930,718	\$ 17,061,269
2		
3	16,930,718	17,061,269
4	15,500,000	15,500,000
5	\$ 1,430,718	\$ 1,561,269
6	\$ 2,515,069	\$ 2,624,194

☐ 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.

**Final Town of Duncan Budget
Tax levy and tax rate information
Fiscal year 2027**

	<u>2026</u>	<u>2027</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>24,723</u>	\$ <u>31,841</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	_____ 0.4711
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 0.8600	_____ 0.4711
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.

**Final Town of Duncan Budget
Revenues other than property taxes
Fiscal Year 2027**

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
City Sales Tax	\$ 250,000	\$ 406,973	\$ 350,000
Licenses and permits			
Franchise Fees	22,000	18,463	22,000
Business License	1,500	2,133	1,500
Licenses & Permits	10,000	326	5,000
Dog Tags	100	40	100
Intergovernmental			
State Sales Tax	101,314	100,122	100,866
Urban Revenue Sharing	292,375	292,375	315,714
Auto Lieu	68,011	66,042	67,905
Charges for services			
Cemetery Fees	11,000	1,350	5,000
Pool Fees/Lessons/Rent	15,000	6,798	10,000
Refuse Fees	88,000	92,829	95,000
Sale/Rental of Property	6,000	11,589	6,000
Fines and forfeits			
Dog Impound	50		50
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	5,000	4,296	5,000
Swimming Pool Damages			
Insurance Dividend			
Contributions	1,000	1,000	1,000
Total General Fund	\$ 871,350	\$ 1,004,336	\$ 985,135

* 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.

[illegible]

Official City/Town Budget Forms

**Final Town of Duncan Budget
Revenues other than property taxes
Fiscal Year 2027**

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Debt service funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$	\$	\$
Capital projects funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
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.

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Permanent funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total permanent funds	\$	\$	\$
Enterprise funds			
Sewer	\$ 118,424	\$ 126,979	\$ 159,500
Water	251,473	228,820	319,000
	\$ 369,897	\$ 355,799	\$ 478,500
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total enterprise funds	\$ 369,897	\$ 355,799	\$ 478,500

Official City/Town Budget Forms

**Final Town of Duncan Budget
Revenues other than property taxes
Fiscal Year 2027**

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Internal service funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total internal service funds	\$	\$	\$
Total all funds	\$ <u>16,416,891</u>	\$ <u>2,096,948</u>	\$ <u>17,046,269</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.

Final Town of Duncan Budget
Other financing sources/(uses) and interfund transfers
Fiscal year 2027

Fund	Other financing 2027		Interfund transfers 2027	
	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	\$	\$	\$	\$

**Final Town of Duncan Budget
Expenditures/expenses by fund
Fiscal year 2027**

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
General Fund				
Cemetery	\$ 1,000	\$	\$ 107	\$ 1,000
Mayor & Council	26,925		16,804	27,425
Town Clerk	178,578		162,701	179,766
Financial Administration	296,208		295,654	312,186
Police Contract	60,000		60,000	60,000
Animal Control	2,500			2,500
Public Works	147,970		146,520	223,784
Parks	33,000		28,042	34,000
Sanitation	81,067		77,911	96,067
Swimming Pool	55,101		54,423	59,407
Town Properties	2,500		2,932	4,000
Total General Fund	\$ 884,849	\$	\$ 845,094	\$ 1,000,135
Special revenue funds				
HURF	\$ 80,869	\$	\$ 72,000	\$ 82,634
General Grant Funds	15,500,000		2,320,307	15,500,000
Total special revenue funds	\$ 15,580,869	\$	\$ 2,392,307	\$ 15,582,634
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	\$ 158,500	\$	\$ 122,253	\$ 159,500
Water	306,500		251,866	319,000
Total enterprise funds	\$ 465,000	\$	\$ 374,119	\$ 478,500
Internal service funds				
Contingency	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 16,930,718	\$	\$ 3,611,520	\$ 17,061,269

* 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.

**Final Town of Duncan Budget
Expenditures/expenses by department
Fiscal year 2027**

Department/Fund	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
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.

Final Town of Duncan Budget
Full-time employees and personnel compensation
Fiscal year 2027

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2027	2027	2027	2027	2027	2027
General Fund	7	\$ 314,255	\$ 29,978	\$ 47,152	\$	\$ 391,385
Special revenue funds						
HURF		\$	\$	\$	\$	\$
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						
Sewer	2	\$ 65,777	\$ 4,955	\$ 13,257	\$	\$ 83,989
Water	2	77,035	14,101	15,806		106,942
Total enterprise funds	3	\$ 142,812	\$ 19,056	\$ 29,063	\$	\$ 190,931
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	10	\$ 457,067	\$ 49,034	\$ 76,215	\$	\$ 582,316