

Town of Winkelman - Tentative
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

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
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	1,159,420	1,280,910	0	0	0	250,670	0	2,691,000
2024	Actual expenditures/expenses**	E	2	715,230	107,871	0	0	0	101,257	0	924,358
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	672,415	1,829,645	0	0	0	0	0	2,502,060
2025	Primary property tax levy	B	4	44,825							44,825
2025	Secondary property tax levy	B	5								0
2025	Estimated revenues other than property taxes	C	6	765,880	1,024,735	0	0	0	82,500	0	1,873,115
2025	Other financing sources	D	7	0	0	0	0	0	0	0	0
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	0	0	0	0	0	218,765	0	218,765
2025	Interfund Transfers (out)	D	10	218,765	0	0	0	0	0	0	218,765
2025	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
2025	Total financial resources available		12	1,264,355	2,854,380	0	0	0	301,265	0	4,420,000
2025	Budgeted expenditures/expenses	E	13	1,264,355	2,854,380	0	0	0	301,265	0	4,420,000

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

2024	2025
\$ 2,691,000	\$ 4,420,000
2,691,000	4,420,000
\$ 2,691,000	\$ 4,420,000
\$	\$

* 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.

**Town of Winkelman - Tentative
Tax levy and tax rate information
Fiscal year 2025**

	<u>2024</u>	<u>2025</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>68,959</u>	\$ <u>71,310</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>47,465</u>	\$ <u>44,825</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>47,465</u>	\$ <u>44,825</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>29,312</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>29,312</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>29,312</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>NO</u> 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 Winkelman - Tentative
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
Town Sales Tax	\$ 100,000	\$ 132,931	\$ 133,000
Licenses and permits			
Franchise Fees	10,000	12,893	13,000
Business License	1,500	1,110	1,200
Dog Licenses	100	40	100
Intergovernmental			
State Sales Tax	44,710	44,710	44,855
State Revenue Sharing	402,250	402,250	322,140
Gila County Summer Youth	20,000	31,915	31,915
Charges for services			
Sanitation	57,200	45,146	54,760
Recreation Fees	30,865	31,915	35,000
Rental Income	21,000	19,708	19,800
Fines and forfeits			
Magistrate	2,500	1,110	2,500
Interest on investments			
Investment Income	8,000	13,964	15,000
In-lieu property taxes			
Vehicle License Tax	25,630	25,630	24,605
Contributions			
Voluntary contributions	3,500	4,000	3,500
Miscellaneous			
Other	5,000	4,164	6,200
AMRRP Dividends	11,350	8,246	14,735
Gain on Sale of Investments			
Sales of Assets	43,570	500	43,570
Total General Fund	\$ 787,175	\$ 780,232	\$ 765,880

* 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 Winkelman - Tentative
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special revenue funds			
Highway Users	\$ 41,310	\$ 41,310	\$ 40,655
County Road Tax budgeted HU fund	75,000	76,317	76,000
Grant Revenue	925,605	1,560,900	908,080
Total special revenue funds	\$ 1,041,915	\$ 1,678,527	\$ 1,024,735
Debt service funds			
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$	\$	\$
Capital projects funds			
	\$	\$	\$
Total capital projects funds	\$	\$	\$
Permanent funds			
	\$	\$	\$
Total permanent funds	\$	\$	\$
Enterprise funds			
Sewer Utility	\$ 55,500	\$ 54,406	\$ 82,500
	\$ 55,500	\$ 54,406	\$ 82,500
Total enterprise funds	\$ 55,500	\$ 54,406	\$ 82,500
Internal service funds			
	\$	\$	\$
Total all funds	\$ 1,884,590	\$ 2,513,165	\$ 1,873,115

* 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.

* 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 Winkelman - Tentative
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Other Funds	\$	\$	\$	218,765
Proceeds from Capital Lease				
Total General Fund	\$	\$	\$	218,765
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				
Sewer	\$	\$	218,765	\$
Total enterprise funds	\$	\$	218,765	\$
Internal service funds				
	\$	\$	\$	
Total Internal Service Funds	\$	\$	\$	
Total all funds	\$	\$	218,765	218,765

**Town of Winkelman - Tentative
Expenditures/expenses by fund
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2024	2024	2024	2025
General Fund				
Administration	\$ 288,075	\$	\$ 250,805	\$ 300,310
Animal control	10,735		9,954	12,265
Police	173,000		173,000	173,000
Fire	54,410		50,744	79,885
Sanitation	125,905		69,314	117,575
Parks and Recreation	212,845		159,436	241,630
Magistrate	11,550		1,977	14,550
Contingency	282,900			325,140
Total General Fund	\$ 1,159,420	\$	\$ 715,230	\$ 1,264,355
Special revenue funds				
Highway Users	\$ 355,305	\$	\$ 72,256	\$ 432,950
Grants Fund	925,605		35,615	2,421,430
Total special revenue funds	\$ 1,280,910	\$	\$ 107,871	\$ 2,854,380
Debt service funds				
Contingency	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Contingency	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Sewer Utility	\$ 250,670	\$	\$ 101,257	\$ 301,265
Total enterprise funds	\$ 250,670	\$	\$ 101,257	\$ 301,265
Internal service funds				
Contingency	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 2,691,000	\$	\$ 924,358	\$ 4,420,000

* 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 Winkelman - Tentative
Full-time employees and personnel compensation
Fiscal year 2025**

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2025	2025	2025	2025	2025	2025
General Fund	4	\$ 232,967	\$ 19,495	\$ 42,168	\$ 29,077	\$ 323,707
Special revenue funds						
Highway Users		\$ 26,541	\$ 2,654	\$ 4,415	\$ 4,103	\$ 37,713
Total special revenue funds		\$ 26,541	\$ 2,654	\$ 4,415	\$ 4,103	\$ 37,713
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Sewer Utility	1	\$ 60,820	\$ 6,082	\$ 8,566	\$ 8,171	\$ 83,639
Total enterprise funds	1	\$ 60,820	\$ 6,082	\$ 8,566	\$ 8,171	\$ 83,639
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	5	\$ 320,328	\$ 28,231	\$ 55,149	\$ 41,351	\$ 445,059