

Town of Winkelman - Tentative
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	1,264,355	2,854,380	0	0	0	301,265	0	4,420,000
2025	Actual expenditures/expenses**	E	2	644,329	333,608	0	0	0	126,543	0	1,104,480
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	930,950	507,100	0	0	0	0	0	1,438,050
2026	Primary property tax levy	B	4	45,980							45,980
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	871,615	3,561,855	0	0	0	82,500	0	4,515,970
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	212,250	0	212,250
2026	Interfund Transfers (out)	D	10	212,250	0	0	0	0	0	0	212,250
2026	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
											0
2026	Total financial resources available		12	1,636,295	4,068,955	0	0	0	294,750	0	6,000,000
2026	Budgeted expenditures/expenses	E	13	1,636,295	4,068,955	0	0	0	294,750	0	6,000,000

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

2025	2026
\$ 4,420,000	\$ 6,000,000
4,420,000	6,000,000
\$ 4,420,000	\$ 6,000,000
\$	\$

* 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 2026**

	<u>2025</u>	<u>2026</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>44,825</u>	\$ <u>45,980</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>44,825</u>	\$ <u>45,980</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>25,972</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>25,972</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>25,972</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	7.1694	7.1694
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	7.1694	7.1694
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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
Town Sales Tax	\$ 133,000	\$ 350,308	\$ 226,000
Licenses and permits			
Franchise Fees	13,000	8,535	13,000
Business License	1,200	1,150	1,200
Dog Licenses	100	10	100
Intergovernmental			
State Sales Tax	44,855	44,855	45,320
State Revenue Sharing	322,140	322,140	298,470
Gila County Summer Youth	31,915	31,915	31,915
Charges for services			
Sanitation	54,760	59,716	61,800
Recreation Fees	35,000	45,513	45,515
Rental Income	19,800	23,003	23,500
Wildland Revenue		10,371	15,000
Fines and forfeits			
Magistrate	2,500	780	2,500
Interest on investments			
Investment Income	15,000	13,850	15,000
In-lieu property taxes			
Vehicle License Tax	24,605	25,490	25,490
Contributions			
Voluntary contributions	3,500	2,652	3,500
Miscellaneous			
Other	6,200	4,164	5,000
AMRRP Dividends	14,735	14,373	14,735
Gain on Sale of Investments			
Sales of Assets	43,570	1,400	43,570
Total General Fund	\$ 765,880	\$ 960,225	\$ 871,615

* 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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway Users	\$ 40,655	\$ 40,655	\$ 42,155
County Excise Tax	76,000	77,248	77,200
Grant Revenue	908,080	1,749,400	3,442,500
Total special revenue funds	\$ 1,024,735	\$ 1,867,303	\$ 3,561,855
Debt service funds			
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$	\$	\$
Capital projects funds			
	\$	\$	\$
Total capital projects funds	\$	\$	\$
Permanent funds			
	\$	\$	\$
Total permanent funds	\$	\$	\$
Enterprise funds			
Sewer Utility	\$ 82,500	\$ 54,406	\$ 82,500
	\$ 82,500	\$ 54,406	\$ 82,500
Total enterprise funds	\$ 82,500	\$ 54,406	\$ 82,500
Internal service funds			
	\$	\$	\$
Total all funds	\$ 1,873,115	\$ 2,881,934	\$ 4,515,970

* 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.

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

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Other Funds	\$	\$	\$	212,250
Proceeds from Capital Lease				
Total General Fund	\$	\$	\$	212,250
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	\$	\$	212,250	\$
Total enterprise funds	\$	\$	212,250	\$
Internal service funds				
	\$	\$	\$	
Total Internal Service Funds	\$	\$	\$	
Total all funds	\$	\$	212,250	212,250

**Town of Winkelman - Tentative
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2025	2025	2025	2026
General Fund				
Administration	\$ 300,310	\$	\$ 207,191	\$ 309,975
Rabies Control	12,265		10,327	14,500
Police	173,000		165,000	180,000
Fire	79,885		64,274	95,780
Sanitation	117,575		54,523	127,760
Parks and Recreation	241,630		140,437	233,700
Magistrate	14,550		2,577	14,550
Contingency	325,140			660,030
Total General Fund	\$ 1,264,355	\$	\$ 644,329	\$ 1,636,295
Special revenue funds				
Highway Users	\$ 280,650	\$	\$ 66,397	\$ 372,455
Grants Fund	2,421,430		250,215	3,442,500
County Excise Tax	152,300		16,996	254,000
Total special revenue funds	\$ 2,854,380	\$	\$ 333,608	\$ 4,068,955
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	\$ 301,265	\$	\$ 126,543	\$ 294,750
Total enterprise funds	\$ 301,265	\$	\$ 126,543	\$ 294,750
Internal service funds				
Contingency	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 4,420,000	\$	\$ 1,104,480	\$ 6,000,000

* 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 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	6	\$ 255,530	\$ 21,173	\$ 45,689	\$ 31,984	\$ 354,376
Special revenue funds						
Highway Users		\$ 27,868	\$ 4,745	\$ 1,379	\$ 5,132	\$ 39,124
Total special revenue funds		\$ 27,868	\$ 4,745	\$ 1,379	\$ 5,132	\$ 39,124
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Sewer Utility	1	\$ 63,860	\$ 6,386	\$ 9,116	\$ 8,765	\$ 88,127
Total enterprise funds	1	\$ 63,860	\$ 6,386	\$ 9,116	\$ 8,765	\$ 88,127
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	7	\$ 347,258	\$ 32,304	\$ 56,184	\$ 45,881	\$ 481,627