

**Town of Winkelman - Tentative
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027**

Fiscal year		S c h		Funds							Total all funds
				General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2026	Adopted/adjusted budgeted expenditures/expenses*	E	1	1,630,210	4,068,955	0	0	0	300,835	0	6,000,000
2026	Actual expenditures/expenses**	E	2	707,079	1,356,338	0	0	0	118,507	0	2,181,924
	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	750,000	200,000	0	0	0	0	0	950,000
2027	Primary property tax levy	B	4	45,990							45,990
2027	Secondary property tax levy	B	5								0
2027	Estimated revenues other than property taxes	C	6	814,350	3,116,100	0	0	0	67,500	0	3,997,950
2027	Other financing sources	D	7	0	0	0	0	0	1,700,000	0	1,700,000
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	128,895	0	128,895
2027	Interfund Transfers (out)	D	10	128,895	0	0	0	0	0	0	128,895
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	1,481,445	3,316,100	0	0	0	1,896,395	0	6,693,940
2027	Budgeted expenditures/expenses	E	13	1,481,445	3,316,100	0	0	0	1,896,395	0	6,693,940

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
\$ 6,000,000	\$ 6,693,940
6,000,000	6,693,940
\$ 6,000,000	\$ 6,693,940
\$	\$

* 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

**Town of Winkelman - Tentative
Tax levy and tax rate information
Fiscal year 2027**

	2026	2027
1. Maximum allowable primary property tax levy. A.R.S. §42-	\$ <u>71,310</u>	\$ <u>75,493</u>
2. Amount received from primary property taxation in the	\$ <u>0</u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>45,385</u>	\$ <u>45,990</u>
<u>Property tax judgment</u>		
B. Secondary property taxes		
<u>Property tax judgment</u>		
C. Total property tax levy amounts	\$ <u>45,385</u>	\$ <u>45,990</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>45,385</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>45,385</u>	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>0</u>	
C. Total property taxes collected	\$ <u>45,385</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>7.0774</u>	<u>7.0051</u>
<u>Property tax judgment</u>		
(2) Secondary property tax rate		
<u>Property tax judgment</u>		
(3) Total city/town tax rate	<u>7.0774</u>	<u>7.0051</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 <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

**Town of Winkelman - Tentative
Revenues other than property taxes
Fiscal Year 2027**

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
Town Sales Tax	\$ 226,000	\$ 212,419	\$ 225,000
Licenses and permits			
Franchise Fees	13,000	13,292	13,000
Business Licenses	1,200	8,731	1,500
Dog Licenses	100	13	100
Intergovernmental			
State Sales Tax	45,320	45,250	44,350
State Revenue Sharing	298,470	292,375	315,720
Auto Lieu Tax	25,490	26,286	26,930
GILA County Summer Youth Reimb	31,915	29,212	35,000
Charges for services			
Garbage Fees	61,800	51,877	61,500
Parks & Recreation Income	45,515	37,321	45,250
Rental Income	23,500	15,487	23,000
Wildland Fire Income	15,000	36,173	2,500
Fines and forfeits			
Court Fines	2,500	(837)	1,000
Interest on investments			
Interest Income	15,000	11,955	12,000
Contributions			
Donations	3,500	6,280	2,500
Miscellaneous			
Miscellaneous Income	5,000	21,324	5,000
AMRRP Dividend	14,735	0	0
Gain (loss) on LGIP Investment	0	0	0
Proceeds Sale of Town Property	43,570	0	0
Total General Fund	\$ 871,615	\$ 807,158	\$ 814,350
* 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.			
Special revenue funds			
Highway Users	\$ 42,155	\$ 41,278	\$ 41,100
County Excise Tax	77,200	72,934	75,000
Grant Revenue	3,442,500	0	3,000,000
Total special revenue funds	\$ 3,561,855	\$ 114,212	\$ 3,116,100
Enterprise funds			
Sewer Utility	\$ 82,500	\$ 60,631	\$ 67,500
	\$ 82,500	\$ 60,631	\$ 67,500
Total enterprise funds	\$ 82,500	\$ 60,631	\$ 67,500
Total all funds	\$ 4,515,970	\$ 982,001	\$ 3,997,950
* 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 2027

Fund	Other financing 2027		Interfund transfers 2027	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Other Funds	\$	\$	\$	\$ 128,895
Total General Fund	\$ 0	\$ 0	\$ 0	\$ 128,895
Special revenue funds				
	\$	\$	\$	\$
Total special revenue funds	\$ 0	\$ 0	\$ 0	\$ 0
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$ 0	\$ 0	\$ 0	\$ 0
Capital projects funds				
	\$	\$	\$	\$
Total capital projects funds	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds				
Sewer	\$ 1,700,000	\$	\$ 128,895	\$
Total enterprise funds	\$ 1,700,000	\$ 0	\$ 128,895	\$ 0
Total all funds	\$ 1,700,000	\$ 0	\$ 128,895	\$ 128,895

**Town of Winkelman - Tentative
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				
Administration	\$ 309,975	\$	\$ 272,854	\$ 315,610
Rabies Control	14,770		9,442	15,050
Police	180,000		110,000	180,000
Fire	96,020		130,837	95,320
Sanitation	127,760		61,830	96,650
Parks and Recreation	240,200		110,762	252,565
Magistrate	14,550		11,354	9,550
Contingency	646,935		0	516,700
Total General Fund	\$ 1,630,210	\$ 0	\$ 707,079	\$ 1,481,445
Special revenue funds				
Highway Users	\$ 372,455	\$	\$ 85,544	\$ 241,100
Grants Fund	3,442,500		1,198,236	3,000,000
County Excise Tax	254,000		72,558	75,000
Total special revenue funds	\$ 4,068,955	\$ 0	\$ 1,356,338	\$ 3,316,100
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$ 0	\$ 0	\$ 0	\$ 0
Capital projects funds				
	\$	\$	\$	\$
Total capital projects funds	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds				
Sewer Utility	\$ 300,835	\$	\$ 118,507	\$ 1,896,395
Total enterprise funds	\$ 300,835	\$ 0	\$ 118,507	\$ 1,896,395
Total all funds	\$ 6,000,000	\$ 0	\$ 2,181,924	\$ 6,693,940

* 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 2027

Fund	Full-time equivalent (FTE) 2027	Employee salaries and hourly costs 2027	Retirement costs 2027	Healthcare costs 2027	Other benefit costs 2027	Total estimated personnel compensation 2027
General Fund	4	\$ 180,800	\$ 33,410	\$ 40,680	\$ 5,330	\$ 260,220
Special revenue funds						
Highway Users	1	\$ 38,495	\$ 7,540	\$ 10,250	\$ 2,400	\$ 58,685
						0
						0
Total special revenue funds	1	\$ 38,495	\$ 7,540	\$ 10,250	\$ 2,400	\$ 58,685
Debt service funds						
		\$	\$	\$	\$	0
						0
Total debt service funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital projects funds						
		\$	\$	\$	\$	0
						0
Total capital projects funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds						
Sewer Utility	1	\$ 38,495	\$ 7,540	\$ 10,250	\$ 2,400	\$ 58,685
						0
Total enterprise funds	1	\$ 38,495	\$ 7,540	\$ 10,250	\$ 2,400	\$ 58,685
Total all funds	5	\$ 257,790	\$ 48,490	\$ 61,180	\$ 10,130	\$ 377,590