

Town of Hayden-Tentative
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

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	
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	6,878,170	4,174,940	0	0	36,845	910,045	0	12,000,000
2025	Actual expenditures/expenses**	E	2	1,864,876	379,923	0	0	3,960	384,077	0	2,632,836
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	7,081,450	373,090	0	0	34,710	0	0	7,489,250
2026	Primary property tax levy	B	4	1,409,940							1,409,940
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	1,341,785	3,667,985	0	0	4,400	340,350	0	5,354,520
2026	Other financing sources	D	7	97,000	0	0	0	0	249,290	0	346,290
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	276,600	0	276,600
2026	Interfund Transfers (out)	D	10	276,600	0	0	0	0	0	0	276,600
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	9,653,575	4,041,075	0	0	39,110	866,240	0	14,600,000
2026	Budgeted expenditures/expenses	E	13	9,653,575	4,041,075	0	0	39,110	866,240	0	14,600,000

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
1	\$ 12,000,000	\$ 14,600,000
2		
3	12,000,000	14,600,000
4		
5	\$ 12,000,000	\$ 14,600,000
6	\$	\$

☐ 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.

**Town of Hayden-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>13,235,566</u>	\$ <u>13,356,795</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>1,591,120</u>	\$ <u>1,409,940</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>1,591,120</u>	\$ <u>1,409,940</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,101,140</u>	
(2) Prior years' levies	<u>2,617</u>	
(3) Total primary property taxes	\$ <u>1,103,757</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>1,103,757</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>13.0000</u>	<u>13.0000</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>13.0000</u>	<u>13.0000</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 _____ 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 Hayden-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	\$ 240,000	\$ 259,910	\$ 240,000
Licenses and permits			
Franchise Fees	13,000	13,910	16,500
Licenses and Permits	1,000	598	1,000
Intergovernmental			
State Sales Tax	78,880	74,246	79,540
State Revenue Sharing	322,140	319,091	298,470
Town of Winkelman Police Services	177,000	177,000	184,000
Legislative Appropriation-Police	0	1,000,000	0
Smart & Safe AZ - Prop 207	10,000	6,503	8,900
Gila County Summer Youth	24,210	17,752	23,925
Charges for services			
Sanitation	85,500	81,919	105,425
Swimming Pool	4,000	932	4,750
Cemetery	4,500	(420)	4,500
Rent	15,000	3,982	10,500
Golf Fees	8,250	3,344	5,500
Fines and forfeits			
Magistrate	5,800	4,322	5,850
Interest on investments			
Investment Income	55,000	64,567	70,000
Unrealized Gain or Loss	80,000	69,075	80,000

**Town of Hayden-Tentative
Revenues other than property taxes
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
In-lieu property taxes			
Vehicle License Tax	43,270	40,540	45,150
Salt River Project	64,000	31,873	64,000
Contributions			
Donations	1,000	1,380	1,500
Miscellaneous			
Other	20,080	10,749	21,775
AMRRP Dividends	46,750	29,257	45,000
Development Loans	2,500		2,500
Insurance Recovery			23,000
Total General Fund	\$ 1,301,880	\$ 2,210,530	\$ 1,341,785

* 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 Hayden-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	\$ 71,490	\$ 72,045	\$ 73,985
County Road Tax budgeted HU fund	94,000	93,970	94,000
Grants	3,405,800	136,417	3,500,000
Senior Citizens	191,705	112,615	0
	<u>\$ 3,762,995</u>	<u>\$ 415,047</u>	<u>\$ 3,667,985</u>
Total special revenue funds	\$ 3,762,995	\$ 415,047	\$ 3,667,985

* 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

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

Volunteer Fire Pension Fund	\$ 3,900	\$ 2,419	\$ 4,400
	<u>\$ 3,900</u>	<u>\$ 2,419</u>	<u>\$ 4,400</u>
Total permanent funds	\$ 3,900	\$ 2,419	\$ 4,400

**Town of Hayden-Tentative
Revenues other than property taxes
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Enterprise funds			
Sewer Utility	\$ 200,500	\$ 187,807	\$ 209,600
Water Utility	117,700	73,066	130,750
Total enterprise funds	\$ 318,200	\$ 260,873	\$ 340,350
Internal service funds			
	\$	\$	\$
Total internal service funds	\$	\$	\$
Total all funds	\$ 5,386,975	\$ 2,888,869	\$ 5,354,520

* 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 Hayden-Tentative
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Capital Lease Proceeds	\$ 97,000	\$	\$	\$ 276,600
Total General Fund	\$ 97,000	\$	\$	\$ 276,600
Special revenue funds				
Senior Citizens	\$	\$	\$	\$
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				
WATER UTILITY - Depreciation	\$ 24,290	\$	\$	\$
SEWER UTILITY - Depreciation	225,000			
Water Utility			80,790	
Sewer Utility			195,810	
Total enterprise funds	\$ 249,290	\$	\$ 276,600	\$
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 346,290	\$	\$ 276,600	\$ 276,600

**Town of Hayden-Tentative
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				
Contingency	\$ 4,348,185	\$	\$	\$ 6,929,885
Administration	86,800		60,622	108,000
Mayor and Council	53,350		18,154	58,350
Magistrate	84,815		74,312	80,625
Attorney	43,000		42,024	43,000
Clerk	133,800		113,672	116,750
Finance	176,740		144,251	169,930
Insurance	112,000		125,532	125,000
Police	738,885		593,146	716,335
Fire	94,810		97,796	94,810
Cemetery	7,000		5,200	8,000
Parks and Recreation	122,990		119,192	115,660
Sanitation	225,270		194,532	212,530
Golf	130,550		89,656	106,535
Swimming Pool	128,270		71,695	128,270
Summer Youth	31,675		9,274	23,925
Animal Control	15,030		9,166	15,970
Capital Outlay	345,000		96,652	600,000
Total General Fund	\$ 6,878,170	\$	\$ 1,864,876	\$ 9,653,575
Special revenue funds				
Highway Users	\$ 190,310	\$	\$ 5,383	\$ 397,615
County Excise Tax	94,000		39,041	143,460
Grants	3,500,000		45,788	3,500,000
Senior Citizens	390,630		289,711	
Total special revenue funds	\$ 4,174,940	\$	\$ 379,923	\$ 4,041,075
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Permanent funds				
Volunteer Firemen's Pension	\$ 36,845	\$	\$ 3,960	\$ 39,110
Total permanent funds	\$ 36,845	\$	\$ 3,960	\$ 39,110
Enterprise funds				
Sewer Utility	\$ 656,660	\$	\$ 250,877	\$ 630,410
Water Utility	253,385		133,200	235,830
Total enterprise funds	\$ 910,045	\$	\$ 384,077	\$ 866,240
Internal service funds				
Contingency	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 12,000,000	\$	\$ 2,632,836	\$ 14,600,000

* 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 Hayden-Tentative
Full-time employees and personnel compensation
Fiscal year 2026

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2026	2026	2026	2026	2026	2026
General Fund	14	\$ 1,021,945	\$ 94,890	\$ 370,940	\$ 54,507	\$ 1,542,282
Special revenue funds						
Highway Users		\$	\$	\$	\$	\$
Senior Citizens						
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 Utility	1	\$ 44,700	\$ 5,365	\$ 11,525	\$ 6,127	\$ 67,717
Water Utility	1	109,020	5,365	53,835	13,239	181,459
Total enterprise funds	2	\$ 153,720	\$ 10,730	\$ 65,360	\$ 19,366	\$ 249,176
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	16	\$ 1,175,665	\$ 105,620	\$ 436,300	\$ 73,873	\$ 1,791,458