

**TOWN OF WINKELMAN - FINAL**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2023**

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	
2022	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	887,010	1,092,590	0	0	0	170,400	0	2,150,000
2022	Actual Expenditures/Expenses**	E	2	517,861	390,228	0	0	0	94,200	0	1,002,289
2023	Fund Balance/Net Position at July 1***		3	252,577	355,180	0	0	0	0	0	607,757
2023	Primary Property Tax Levy	B	4	46,800							46,800
2023	Secondary Property Tax Levy	B	5								0
2023	Estimated Revenues Other than Property Taxes	C	6	636,213	946,963	0	0	0	56,100	0	1,639,276
2023	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2023	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2023	Interfund Transfers In	D	9	0	0	0	0	0	143,680	0	143,680
2023	Interfund Transfers (Out)	D	10	143,680	0	0	0	0	0	0	143,680
2023	Line11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures		11								
LESS:	Maintained for Future Debt Retirement										0
	Maintained for Future Capital Projects										0
	Maintained fo Future Financial Stability										0
											0
											0
											0
2023	Total Financial Resources Available		12	791,910	1,302,143	0	0	0	199,780	0	2,293,833
2023	Budgeted Expenditures/Expenses	E	13	829,025	1,471,195	0	0	0	199,780	0	2,500,000

**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

	2022	2023
\$	2,150,000	\$ 2,500,000
	2,150,000	2,500,000
\$	2,150,000	\$ 2,500,000
\$		\$

☐ 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 Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**TOWN OF WINKELMAN - FINAL**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2023**

	<u>2022</u>	<u>2023</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>56,537</u>	\$ <u>57,875</u>
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u>0</u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>46,870</u>	\$ <u>46,800</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>46,870</u>	\$ <u>46,800</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>42,449</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>42,449</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>0</u>	
(2) Prior years' levies	<u>0</u>	
(3) Total secondary property taxes	\$ <u>0</u>	
C. Total property taxes collected	\$ <u>42,449</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>6.3683</u>	<u>5.9400</u>
(2) Secondary property tax rate		
(3) Total city/town tax rate	<u>6.3683</u>	<u>5.9400</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 property tax collections for the remainder of the fiscal year.

**TOWN OF WINKELMAN - FINAL**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Town Sales Tax	\$ 120,000	\$ 100,480	100,000
<b>Licenses and permits</b>			
Franchise Fees	10,000	7,858	10,000
Business License	1,700	1,326	1,700
Dog Licenses	150	173	150
<b>Intergovernmental</b>			
State Sales Tax	41,213	41,213	4,265
State Revenue Sharing	195,714	195,714	289,515
Gila County Summer Youth	19,950	20,000	20,000
<b>Charges for services</b>			
Sanitation	53,435	49,303	53,435
Recreation Fees	48,865	8,787	48,865
Rental Income	16,000	10,287	13,000
<b>Fines and forfeits</b>			
Magistrate	15,000	1,087	5,000
<b>Interest on investments</b>			
Investment Income	1,500		1,500
<b>In-lieu property taxes</b>			
Vehicle License Tax	27,078	27,078	27,078
<b>Contributions</b>			
Voluntary Contributions	2,500	2133	2,500
<b>Miscellaneous</b>			
Other	5,000	5,346	5,000
AMRRP Dividends	10,635	10,635	10,635
Gain on Sale of Investments			
Sales of Assets	43,570		43,570
<b>Total General Fund</b>	<b>\$ 612,310</b>	<b>\$ 479,287</b>	<b>\$ 636,213</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

**TOWN OF WINKELMAN - FINAL**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
<b>SPECIAL REVENUE FUNDS</b>			
Highway Users	\$ 40,258	\$ 38,602	\$ 40,258
County Road Tax budgeted HU fund	47,000	47,798	47,000
Grant Revenue	859,705	145,361	859,705
	\$ 946,963	\$ 231,761	\$ 946,963
<b>Total Special Revenue Funds</b>	\$ 946,963	\$ 463,522	\$ 946,963
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was			
<b>DEBT SERVICE FUNDS</b>			
<b>Total Debt Service Funds</b>	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>			
	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was			
<b>PERMANENT FUNDS</b>			
	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$
<b>ENTERPRISE FUNDS</b>			
Sewer Utility	\$ 56,100	\$ 55,582	\$ 56,100
<b>Total Enterprise Funds</b>	\$ 56,100	\$ 55,582	\$ 56,100
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was			
<b>INTERNAL SERVICE FUNDS</b>			
	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 1,615,373	\$ 998,391	\$ 1,639,276

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

\* 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 - FINAL**  
**Other Financing Sources/(Uses) and Interfund Transfers**  
**Fiscal Year 2023**

FUND	OTHER FINANCING 2023		INTERFUND TRANSFERS 2023	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
Transfer to Other Funds	\$	\$	\$	143,680
Proceeds from Capital Lease				
<b>Total General Fund</b>	\$	\$	\$	143,680
<b>SPECIAL REVENUE FUNDS</b>				
Highway Users	\$	\$	\$	
<b>Total Special Revenue Funds</b>	\$	\$	\$	
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	
<b>Total Debt Service Funds</b>	\$	\$	\$	
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	
<b>Total Capital Projects Funds</b>	\$	\$	\$	
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	
<b>Total Permanent Funds</b>	\$	\$	\$	
<b>ENTERPRISE FUNDS</b>				
Sewer	\$	\$	143,680	\$
<b>Total Enterprise Funds</b>	\$	\$	143,680	\$
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	
<b>Total Internal Service Funds</b>	\$	\$	\$	
<b>TOTAL ALL FUNDS</b>	\$	\$	143,680	143,680

**TOWN OF WINKELMAN - FINAL  
Expenditures/Expenses by Fund  
Fiscal Year 2023**

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
FUND/DEPARTMENT	2022	2022	2022	2023
<b>GENERAL FUND</b>				
Administration	\$ 257,705	\$	\$ 241,268	\$ 264,345
Animal control	9,445		8,611	9,795
Police	130,000		130,000	130,000
Fire	37,320		20,884	38,520
Sanitation	93,485		26,230	93,485
Parks and Recreation	150,915		86,127	158,220
Magistrate	11,350		4,741	11,550
Contingency	196,790			123,110
<b>Total General Fund</b>	\$ 887,010	\$	\$ 517,861	\$ 829,025
<b>SPECIAL REVENUE FUNDS</b>				
	\$	\$	\$	\$
Highway Users	232,885		244,867	452,440
Grants Fund	859,705		145,361	1,018,755
<b>Total Special Revenue Funds</b>	\$ 1,092,590	\$	\$ 390,228	\$ 1,471,195
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Sewer Utility	\$ 170,400	\$	\$ 94,200	199,780
<b>Total Enterprise Funds</b>	\$ 170,400	\$	\$ 94,200	199,780
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$

**TOWN OF WINKELMAN - FINAL**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2023**

	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
FUND	2023	2023	2023	2023	2023	2023
<b>GENERAL FUND</b>	4.50	\$ 213,049	\$ 17,825	\$ 40,571	\$ 27,410	\$ 298,855
<b>SPECIAL REVENUE FUNDS</b>						
Highway Users	0.20	\$ 14,893	\$ 1,489	\$ 1,115	\$ 2,309	\$ 19,806
<b>Total Special Revenue Funds</b>	0.20	\$ 14,893	\$ 1,489	\$ 1,115	\$ 2,309	\$ 19,806
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Sewer Utility	0.55	\$ 63,056	6,306	\$ 3,066	\$ 7,995	\$ 80,423
<b>Total Enterprise Funds</b>	0.55	\$ 63,056	\$ 6,306	\$ 3,066	\$ 7,995	\$ 80,423
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	6	\$ 290,998	\$ 25,620	\$ 44,752	\$ 37,714	\$ 399,084