

TOWN OF WINKELMAN - TENTATIVE
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	673,328	1,116,015	0	0	0	56,100	0	1,845,443
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	140,730	0	140,730
2023 Interfund Transfers (Out)	D 10	140,730	0	0	0	0	0	0	140,730
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
2023 Total Financial Resources Available	12	831,975	1,471,195	0	0	0	196,830	0	2,500,000
2023 Budgeted Expenditures/Expenses	E 13	831,975	1,471,195	0	0	0	196,830	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 - TENTATIVE
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 current year 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) Current 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) Current 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 - TENTATIVE
Revenues Other Than Property Taxes
Fiscal Year 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
GENERAL FUND			
Local taxes			
Town Sales Tax	\$ 120,000	\$ 100,480	100,000
Licenses and permits			
Franchise Fees	10,000	7,858	10,000
Business License	1,700	1,326	1,500
Dog Licenses	150	173	175
Intergovernmental			
State Sales Tax	41,213	41,213	42,365
State Revenue Sharing	195,714	195,714	289,515
Gila County Summer Youth	19,950	20,000	20,000
Charges for services			
Sanitation	53,435	49,303	53,435
Recreation Fees	48,865	8,787	48,865
Rental Income	16,000	10,287	13,000
Fines and forfeits			
Magistrate	15,000	1,087	5,000
Interest on investments			
Investment Income	1,500	190	1,500
In-lieu property taxes			
Vehicle License Tax	27,078	27,078	27,078
Contributions			
Voluntary Contributions	2,500	2,133	2,500
Miscellaneous			
Other	5,000	16,086	4,190
AMRRP Dividends	10,635	14,739	10,635
Gain on Sale of Investments			
Sales of Assets	43,570		43,570
Total General Fund	\$ 612,310	\$ 496,454	\$ 673,328

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

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

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
SPECIAL REVENUE FUNDS			
Highway Users	\$ 40,258	\$ 40,258	\$ 40,260
County Road Tax budgeted HU fund	47,000	57,090	57,000
Grant Revenue	859,705	55,180	1,018,755
	\$ 946,963	\$ 152,528	\$ 1,116,015
Total Special Revenue Funds	\$ 946,963	\$ 305,056	\$ 1,116,015
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was			
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			
PERMANENT FUNDS			
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Sewer Utility	\$ 56,100	\$ 55,582	\$ 56,100
Total Enterprise Funds	\$ 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			
INTERNAL SERVICE FUNDS			
	\$	\$	\$
Total Internal Service Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ 1,615,373	\$ 857,092	\$ 1,845,443

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

FUND	OTHER FINANCING 2023		INTERFUND TRANSFERS 2023	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Transfer to Other Funds	\$	\$	\$	140,730
Proceeds from Capital Lease				
Total General Fund	\$	\$	\$	140,730
SPECIAL REVENUE FUNDS				
Highway Users	\$	\$	\$	
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	\$	\$	140,730	\$
Total Enterprise Funds	\$	\$	140,730	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	
Total Internal Service Funds	\$	\$	\$	
TOTAL ALL FUNDS	\$	\$	140,730	140,730

TOWN OF WINKELMAN - TENTATIVE
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
GENERAL FUND				
Administration	\$ 257,705	\$	\$ 241,268	\$ 264,345
Animal control	9,445		8,611	9,580
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	146,340
Magistrate	11,350		4,741	11,550
Contingency	196,790			138,155
Total General Fund	\$ 887,010	\$	\$ 517,861	\$ 831,975
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Highway Users	232,885		244,867	452,440
Grants Fund	859,705		145,361	1,018,755
Total Special Revenue Funds	\$ 1,092,590	\$	\$ 390,228	\$ 1,471,195
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Sewer Utility	\$ 170,400	\$	\$ 94,200	196,830
Total Enterprise Funds	\$ 170,400	\$	\$ 94,200	\$ 196,830
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$

TOWN OF WINKELMAN - TENTATIVE
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
GENERAL FUND	4.50	\$ 207,648	\$ 11,608	\$ 40,571	\$ 27,090	\$ 286,917
SPECIAL REVENUE FUNDS						
Highway Users	0.20	\$ 14,895	\$ 1,040	\$ 1,115	\$ 2,534	\$ 19,584
Total Special Revenue Funds	0.20	\$ 14,895	\$ 1,040	\$ 1,115	\$ 2,534	\$ 19,584
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Sewer Utility	0.55	\$ 63,055	\$ 5,160	\$ 3,065	\$ 6,116	\$ 77,396
Total Enterprise Funds	0.55	\$ 63,055	\$ 5,160	\$ 3,065	\$ 6,116	\$ 77,396
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	6	\$ 285,598	\$ 17,808	\$ 44,751	\$ 35,740	\$ 383,897