

**TOWN OF WINKELMAN - TENTATIVE**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2024**

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
2023	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	829,025	1,471,195	0	0	0	199,780	0	2,500,000
2023	Actual Expenditures/Expenses**	E 2	543,378	91,917	0	0	0	135,218	0	770,513
2024	Fund Balance/Net Position at July 1***	3	519,950	238,995	0	0	0	0	0	758,945
2024	Primary Property Tax Levy	B 4	47,465							47,465
2024	Secondary Property Tax Levy	B 5								0
2024	Estimated Revenues Other than Property Taxes	C 6	787,175	1,041,915	0	0	0	55,500	0	1,884,590
2024	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2024	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2024	Interfund Transfers In	D 9	0	0	0	0	0	186,750	0	186,750
2024	Interfund Transfers (Out)	D 10	186,750	0	0	0	0	0	0	186,750
2024	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
2024	Total Financial Resources Available	12	1,167,840	1,280,910	0	0	0	242,250	0	2,691,000
2024	Budgeted Expenditures/Expenses	E 13	1,167,840	1,280,910	0	0	0	242,250	0	2,691,000

**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

	2023	2024
\$	2,500,000	\$ 2,691,000
	2,500,000	2,691,000
\$	2,500,000	\$ 2,691,000
\$		\$

☐ 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 2024**

	<u>2023</u>	<u>2024</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>57,875</u>	\$ <u>68,959</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>46,800</u>	\$ <u>47,465</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>46,800</u>	\$ <u>47,465</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>28,503</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>28,503</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>28,503</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>5.9400</u>	<u>7.1694</u>
(2) Secondary property tax rate		
(3) Total city/town tax rate	<u>5.9400</u>	<u>7.1694</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 2024**

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Town Sales Tax	\$ 100,000	\$ 93,234	100,000
<b>Licenses and permits</b>			
Franchise Fees	10,000	8,812	10,000
Business License	1,500	630	1,500
Dog Licenses	175	15	100
<b>Intergovernmental</b>			
State Sales Tax	42,365	42,365	44,710
State Revenue Sharing	289,515	289,515	402,250
Gila County Summer Youth	20,000	10,689	20,000
<b>Charges for services</b>			
Sanitation	53,435	56,482	57,200
Recreation Fees	48,865	7,570	30,865
Rental Income	13,000	20,003	21,000
<b>Fines and forfeits</b>			
Magistrate	5,000	1,545	2,500
<b>Interest on investments</b>			
Investment Income	1,500	7,999	8,000
<b>In-lieu property taxes</b>			
Vehicle License Tax	27,078	20,115	25,630
<b>Contributions</b>			
Voluntary Contributions	2,500	3,105	3,500
<b>Miscellaneous</b>			
Other	4,190	11,210	5,000
AMRRP Dividends	10,635	11,345	11,350
Gain on Sale of Investments			
Sales of Assets	43,570		43,570
<b>Total General Fund</b>	<b>\$ 673,328</b>	<b>\$ 584,634</b>	<b>\$ 787,175</b>

\* 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 2024**

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
<b>SPECIAL REVENUE FUNDS</b>			
Highway Users	\$ 40,260	\$ 40,258	\$ 41,310
County Road Tax budgeted HU fund	57,000	75,524	75,000
Grant Revenue	1,018,755	55,180	925,605
	\$ 1,116,015	\$ 170,962	\$ 1,041,915
<b>Total Special Revenue Funds</b>	\$ 1,116,015	\$ 341,924	\$ 1,041,915
* 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	\$ 54,406	\$ 55,500
<b>Total Enterprise Funds</b>	\$ 56,100	\$ 54,406	\$ 55,500
* 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>	\$ 1,845,443	\$ 980,964	\$ 1,884,590

\* 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 2024**

FUND	OTHER FINANCING 2024		INTERFUND TRANSFERS 2024	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
Transfer to Other Funds	\$	\$	\$	186,750
Proceeds from Capital Lease				
<b>Total General Fund</b>	\$	\$	\$	186,750
<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	\$	\$	186,750	
<b>Total Enterprise Funds</b>	\$	\$	186,750	
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	
<b>Total Internal Service Funds</b>	\$	\$	\$	
<b>TOTAL ALL FUNDS</b>	\$	\$	186,750	186,750

**TOWN OF WINKELMAN - TENTATIVE  
Expenditures/Expenses by Fund  
Fiscal Year 2024**

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
FUND/DEPARTMENT	2023	2023	2023	2024
<b>GENERAL FUND</b>				
Administration	\$ 264,345	\$	\$ 243,327	\$ 262,390
Animal control	9,795		8,014	10,735
Police	130,000		130,000	173,000
Fire	38,520		35,154	54,410
Sanitation	93,485		26,588	124,585
Parks and Recreation	158,220		99,083	154,245
Magistrate	11,550		1,212	11,550
Contingency	123,110			376,925
<b>Total General Fund</b>	\$ 829,025	\$	\$ 543,378	\$ 1,167,840
<b>SPECIAL REVENUE FUNDS</b>				
	\$	\$	\$	\$
Highway Users	452,440		63,802	355,305
Grants Fund	1,018,755		28,115	925,605
<b>Total Special Revenue Funds</b>	\$ 1,471,195	\$	\$ 91,917	\$ 1,280,910
<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	\$ 199,780	\$	\$ 135,218	242,250
<b>Total Enterprise Funds</b>	\$ 199,780	\$	\$ 135,218	242,250
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$

**TOWN OF WINKELMAN - TENTATIVE**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2024**

	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
FUND	2024	2024	2024	2024	2024	2024
<b>GENERAL FUND</b>	4.50	\$ 218,115	\$ 17,730	\$ 41,300	\$ 29,655	\$ 306,800
<b>SPECIAL REVENUE FUNDS</b>						
Highway Users	0.50	\$ 30,370	\$ 3,040	\$ 4,580	\$ 4,730	\$ 42,720
<b>Total Special Revenue Funds</b>	0.50	\$ 30,370	\$ 3,040	\$ 4,580	\$ 4,730	\$ 42,720
<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	1.00	\$ 56,995	\$ 5,700	\$ 8,095	\$ 7,670	\$ 78,460
<b>Total Enterprise Funds</b>	1.00	\$ 56,995	\$ 5,700	\$ 8,095	\$ 7,670	\$ 78,460
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	6	\$ 305,480	\$ 26,470	\$ 53,975	\$ 42,055	\$ 427,980