

Before using the enclosed schedules, please complete the following:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the city/town name:	City of Winslow
2. Select the budget year:	2023

Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Arizona Auditor General developed. The official forms on Schedules A through G include all elements statute requires that the cities and towns **must** include in their budget. **Please note, a city or town may choose to add more information or detail than statute requires within the official budget forms.**

The budget form has a drop-down field to select the budget year, and the instructions do not include specific dates as they are not issued annually. As used in these instructions, the term **“current year”** is the fiscal year in which the city or town is operating, and **“budget year”** is the fiscal year for which the city or town is budgeting. Cities and towns should use the budget schedules dated 3/22 for fiscal year 2023 and thereafter. As changes become necessary, we will post new forms on our website and notify cities and towns of the changes by email.

Linked instructions for completing the schedules are included on the Instructions tab. Links to the related instructions and specific line numbers or section titles have been included throughout the schedules (highlighted in light blue) to allow users to access the specific line instructions directly without the need to scroll through other instructions. An Instructions button is provided at the top of each schedule unless no additional instructions are needed to complete that sheet. This button links to the first instruction for that schedule, and users may scroll down to view all instructions for the schedule. **To return to the related schedule after reviewing the instructions, simply click on the schedule’s tab at the bottom of the Excel screen or press the Alt and back arrow keys.** The schedules have been set to print without “objects” so that the instructions buttons do not print. The light blue highlighting will print, and users may remove the highlights before printing if needed.

Official Budget Forms

City of Winslow

Fiscal year 2023

City of Winslow

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Fiscal year 2023

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City of Winslow
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	9,817,221	4,481,220	0	3,462,915	8,350	9,193,307	335,420	27,298,433
2022	Actual expenditures/expenses**	E 2	9,938,724	2,900,535	0	945,405	6,350	7,732,319	332,020	21,855,353
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3,412,487	824,078	0	7,856,716	241,554	24,772,909	(500,925)	36,606,819
2023	Primary property tax levy	B 4	436,317							436,317
2023	Secondary property tax levy	B 5								0
2023	Estimated revenues other than property taxes	C 6	9,361,020	25,488,490	0	2,010,000	14,400	7,319,800	150,000	44,343,710
2023	Other financing sources	D 7	0	0	0	450,000	0	2,500,000	0	2,950,000
2023	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D 9	0	2,947,880	0	0	0	222,300	0	3,170,180
2023	Interfund Transfers (out)	D 10	175,880	0	0	2,994,300	0	0	0	3,170,180
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement									0
	Maintained for future capital projects					2,745,542				2,745,542
	Maintained for future financial stability									0
										0
										0
2023	Total financial resources available		13,033,944	29,260,448	0	4,576,874	255,954	34,815,009	(350,925)	81,591,304
2023	Budgeted expenditures/expenses	E 13	10,613,254	27,121,189	0	6,791,281	8,350	12,241,440	438,308	57,213,822

Expenditure limitation comparison

	2022	2023
1 Budgeted expenditures/expenses	\$ 27,298,433	\$ 57,213,822
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	27,298,433	57,213,822
4 Less: estimated exclusions	8,304,670	37,938,101
5 Amount subject to the expenditure limitation	\$ 18,993,763	\$ 19,275,721
6 EEC expenditure limitation	\$ 20,058,769	\$ 19,304,949

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).

City of Winslow
Tax levy and tax rate information
Fiscal year 2023

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>431,198</u>	\$ <u>436,317</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>431,198</u>	\$ <u>436,317</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>431,198</u>	\$ <u>436,317</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>431,198</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>431,198</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>431,198</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 1.3625	_____ 1.3542
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 1.3625	_____ 1.3542
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.

City of Winslow
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
City Sales Tax	\$ 3,500,000	\$ 3,700,000	\$ 3,900,000
Franchise Tax	250,000	250,000	250,000
Mart & Safe AZ Fund		60,000	70,000
Licenses and permits			
Licenses & Permits	35,100	130,000	130,100
Intergovernmental			
Urban Revenue Sharing	1,218,385	1,218,385	1,738,043
Vehicle Tax	706,424	706,424	981,297
State Sales Tax	1,096,424	1,096,424	1,288,930
Charges for services			
Cemetery Revenue	100,000	110,000	100,000
Court Fees	13,650	17,100	16,150
Recreation Fees	28,950	45,000	41,300
McHood Park/Clear Creek	50,000	60,000	60,000
Animal Care Fees	5,250	5,850	6,000
Ambulance Calls	104,000	104,000	105,000
Charges To Other Funds	483,705	483,000	450,000
Fines and forfeits			
Library	6,000	8,500	8,500
Court Fines	33,700	49,900	45,700
Interest on investments			
Interest Income	25,000	50,000	50,000
In-lieu property taxes			
Contributions			
Donations	5,000	7,500	6,500
Miscellaneous			
Rents	10,000	15,000	15,000
Miscellaneous	25,000	45,000	43,500
Insurance Proceeds	3,000	6,000	5,000
Proceeds From Land Sales	100,000	11,000	50,000
Total General Fund	\$ 7,799,588	\$ 8,179,083	\$ 9,361,020

* 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.

City of Winslow
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Highway User Revenue Fund 07			
Interest Income	\$ 150	\$ 150	\$ 1,500
Miscellaneous	1,500	1,500	1,500
Highway User Tax Fees	1,411,656	1,411,656	1,681,778
State Grants HURF - Xchange		364,238	243,000
	\$ 1,413,156	\$ 1,777,544	\$ 1,926,278
RICO Fund 18			
RICO Fund	\$ 10,000	\$ 10,000	\$ 10,000
	\$ 10,000	\$ 10,000	\$ 10,000
Grants Fund 21			
Vehicle Impound Hearing Fees	\$ 11,000	\$ 15,000	\$ 11,000
Byrne Grant (Mcat)	45,000	45,000	63,060
State Grants	8,000	108,000	53,000
Transit Grant	100,000	100,000	100,000
DOJ, COPS Grant	83,000		115,260
Federal Grants - Economic Dev. & Other	2,263,187	3,118,706	23,000,000
Azdohs Grants	33,295		52,500
Other Grants	130,654	130,654	
Transit Fare Revenues		4,500	4,000
School Grants (Sro)	40,000		97,300
	\$ 2,714,136	\$ 3,521,860	\$ 23,496,120
Other Trust Funds			
20- Library Trust Fund	\$ 3,000	\$ 3,600	\$ 3,000
22- 911 Memorial Trust Fund	1,000	3,000	1,000
25- Travelers Assistance Fund	10,300	9,600	14,247
26- Animal Care Trust	5,000	8,000	35,245
28- Arts Council Donations	2,600		2,600
	\$ 21,900	\$ 24,200	\$ 56,092
Total special revenue funds	\$ 4,159,192	\$ 5,333,604	\$ 25,488,490

* 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.

**City of Winslow
Revenues other than property taxes
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Debt service funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total debt service funds	\$ _____	\$ _____	\$ _____
Capital projects funds			
City Sales Tax	\$ 1,600,000	\$ 1,800,000	\$ 1,600,000
Bar & Restaurant Tax	400,000	500,000	400,000
Interest Income	10,000	2,000	10,000
_____	\$ 2,010,000	\$ 2,302,000	\$ 2,010,000
Total capital projects funds	\$ 2,010,000	\$ 2,302,000	\$ 2,010,000

* 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.

City of Winslow
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Permanent funds			
On-Call Fire Retirement Fund 09			
Interest Income	\$ 10,000	\$ 13,500	\$ 12,000
Fire Pension Contribution - Employee	1,200	1,200	1,200
Fire Pension Contribution - Employer	1,200	1,200	1,200
Miscellaneous			
	\$ 12,400	\$ 15,900	\$ 14,400
Total permanent funds	\$ 12,400	\$ 15,900	\$ 14,400
Enterprise funds			
Airport Fund 02			
Rents	\$ 25,800	\$ 26,000	\$ 25,000
Landing Fees	2,700	2,700	3,000
State Grants	387,000	30,000	1,940,000
Federal Grants	85,000	350,000	574,000
	\$ 500,500	\$ 408,700	\$ 2,542,000
Water Fund 03			
Interest Income	\$ 6,000	\$ 10,000	\$ 8,500
Water Sales	1,850,000	1,800,000	1,850,000
Meters & Taps	6,500	10,000	6,500
System Dev. Charge	1,000	15,000	1,000
Late Fee	35,000	75,000	35,000
Transfer/Turn On Fees	4,500	6,000	4,500
Water Surcharge	180,000	150,000	180,000
Miscellaneous	10,000	2,000	10,000
	\$ 2,093,000	\$ 2,068,000	\$ 2,095,500
Sanitation Fund 04			
Interest Income	\$ 4,000	\$ 20,000	\$ 12,000
Miscellaneous	15,000	25,000	20,000
Residential Fees	810,000	820,000	810,000
	\$ 829,000	\$ 865,000	\$ 842,000
Wastewater Fund 05			
Interest Income	\$ 10,000	\$ 35,000	\$ 20,000
Tap-In Fees	3,000	26,000	20,000
Sewer Fees	1,800,000	1,800,000	1,800,000
Miscellaneous	300		300
	\$ 1,813,300	\$ 1,861,000	\$ 1,840,300
Total enterprise funds	\$ 5,235,800	\$ 5,202,700	\$ 7,319,800

* 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.

City of Winslow
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Internal service funds			
Fleet			
Charges to Other Funds	\$ 150,000	\$ 175,000	\$ 150,000
	\$ 150,000	\$ 175,000	\$ 150,000
Total internal service funds	\$ 150,000	\$ 175,000	\$ 150,000
Total all funds	\$ 19,366,980	\$ 21,208,287	\$ 44,343,710

* 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.

City of Winslow
Other financing sources/(uses) and interfund transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
Grants Fund - COPS, MCAT	\$	\$	\$	\$ 175,880
Total General Fund	\$	\$	\$	\$ 175,880
Special revenue funds				
HURF Xchange	\$	\$	\$ 772,000	\$
Grants Fund - COPS, MCAT, SRO			175,880	
Matching Funds - Econ. Dev. Grants			2,000,000	
Total special revenue funds	\$	\$	\$ 2,947,880	\$
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
HURF Xchange	\$	\$	\$	\$ 772,000
Airport Match				222,300
Library - FOL & Navajo County Grant	450,000			
Matching Funds - Econ. Dev. Grants				2,000,000
Total capital projects funds	\$ 450,000	\$	\$	\$ 2,994,300
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Airport Fund	\$	\$	\$ 222,300	\$
Wastewater Fund - WIFA	2,500,000			
Total enterprise funds	\$ 2,500,000	\$	\$ 222,300	\$
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 2,950,000	\$	\$ 3,170,180	\$ 3,170,180

**City of Winslow
Expenditures/expenses by fund
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Mayor & Council	\$ 104,030	\$	\$ 106,030	\$ 142,400
Court	146,580		146,580	146,500
City Manager's Office	443,340	(120,392)	424,290	399,600
City Clerk	149,935		129,260	159,835
Attorney	131,000		130,000	131,000
Finance	287,268		288,028	339,400
Administrative Services	215,240		206,540	221,950
Library	233,510		235,220	268,253
Recreation	293,175		269,619	350,673
Parks	778,120		768,570	938,168
Facilities	359,950		318,960	455,985
Community Development	190,000		188,080	283,945
Economic Development		120,392	108,067	283,050
Police	4,706,143		4,883,338	4,839,540
Fire	972,308		1,029,520	997,955
Non-Departmental	806,622		706,622	655,000
Total General Fund	\$ 9,817,221	\$	\$ 9,938,724	\$ 10,613,254
Special revenue funds				
HURF (Fund 07)	\$ 3,349,200	\$	\$ 2,269,200	\$ 3,126,677
Grants Fund (Fund 21)	3,071,107	(2,228,187)	604,735	23,923,920
RICO Fund (Fund 18)	10,000		10,000	10,000
Library Trust (Fund 20)	3,000	250,000	2,000	3,000
911 Memorial Trust (Fund 22)	5,000		8,100	1,000
Travelers Assistance (Fund 25)	10,300		700	14,247
Animal Care Trust (Fund 26)	5,000			35,245
City Commissions (Fund 28)	5,800		5,800	7,100
Total special revenue funds	\$ 6,459,407	\$ (1,978,187)	\$ 2,900,535	\$ 27,121,189
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Capital Projects (Fund 13)	\$ 3,462,915	\$	\$ 945,405	\$ 6,791,281
Total capital projects funds	\$ 3,462,915	\$	\$ 945,405	\$ 6,791,281
Permanent funds				
On Call Firef. Ret. (Fund 09)	\$ 8,350	\$	\$ 6,350	\$ 8,350
Total permanent funds	\$ 8,350	\$	\$ 6,350	\$ 8,350
Enterprise funds				
Airport Fund 02	\$ 684,900	\$	\$ 1,853,700	\$ 2,822,900
Water Fund 03	2,585,678		2,308,038	2,843,708
Sanitation Fund 04	1,015,357		1,094,390	1,486,090
Wastewater Fund 05	4,907,372		2,476,191	5,088,742
Total enterprise funds	\$ 9,193,307	\$	\$ 7,732,319	\$ 12,241,440
Internal service funds				
Fleet 12	\$ 335,420	\$	\$ 332,020	\$ 438,308
Total internal service funds	\$ 335,420	\$	\$ 332,020	\$ 438,308
Total all funds	\$ 29,276,620	\$ (1,978,187)	\$ 21,855,353	\$ 57,213,822

* 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.

City of Winslow
Full-time employees and personnel compensation
Fiscal year 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	104.31	\$ 4,889,973	\$ 1,117,318	\$ 772,925	\$ 512,724	\$ 7,292,940
Special revenue funds						
Highway User Revenue Fund	8.05	\$ 500,470	\$ 50,198	\$ 74,654	\$ 77,748	\$ 703,070
Transit Grant	3.00	111,932	13,622	15,785	11,278	152,617
Police Department Grants	4.00	247,805	117,136	54,878	29,611	449,430
Total special revenue funds	15.05	\$ 860,207.00	\$ 180,956.00	\$ 145,317.00	\$ 118,637.00	\$ 1,305,117.00
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds						
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds						
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds						
Enterprise funds						
Water Fund	7.50	\$ 397,310	\$ 48,353	\$ 65,726	\$ 43,596	\$ 554,985
Sanitation Fund	1.68	57,407	5,149	10,272	7,671	80,499
Wastewater Fund	8.25	436,661	53,142	85,088	47,741	622,632
Total enterprise funds	17.43	\$ 891,378.00	\$ 106,644.00	\$ 161,086.00	\$ 99,008.00	\$ 1,258,116.00
Internal service funds						
Fleet	2.00	\$ 97,218	\$ 11,831	\$ 21,734	\$ 10,728	\$ 141,511
Total internal service fund	2.00	\$ 97,218	\$ 11,831	\$ 21,734	\$ 10,728	\$ 141,511
Total all funds	138.79	\$ 6,738,776	\$ 1,416,749	\$ 1,101,062	\$ 741,097	\$ 9,997,684