

**OFFICAL BUDGET FORMS**

**CITY OF WINSLOW**

**Fiscal Year 2012**

**CITY OF WINSLOW**  
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**Fiscal Year 2012**

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**CITY OF WINSLOW**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2012**

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2011	ACTUAL EXPENDITURES/ EXPENSES ** 2011	FUND BALANCE/ NET ASSETS*** July 1, 2011**	PROPERTY TAX REVENUES 2012	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2012	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012		TOTAL FINANCIAL RESOURCES AVAILABLE 2012	BUDGETED EXPENDITURES/ EXPENSES 2012
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 8,184,984	\$ 8,213,077	\$ 1,870,000	Primary: \$ 319,000	\$ 6,001,083	\$	\$	\$ 745,604	\$	\$ 8,935,687	\$ 6,942,179
2. Special Revenue Funds	4,129,979	2,054,000	2,875,000	Secondary:	1,066,140				1,046,039	2,895,101	2,414,500
3. Debt Service Funds Available	514,509	514,509						522,894		522,894	522,894
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	514,509	514,509						522,894		522,894	522,894
6. Capital Projects Funds	5,877,591	1,000,000	1,145,000		6,683,000	14,400,000	14,400,000			7,828,000	7,818,664
7. Permanent Funds	16,800	41,300	232,000		53,300					285,300	53,830
8. Enterprise Funds Available	5,158,978	3,826,500	6,330,000		3,804,200				222,459	9,911,741	4,620,442
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	5,158,978	3,826,500	6,330,000		3,804,200				222,459	9,911,741	4,620,442
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 23,882,841	\$ 15,649,386	\$ 12,452,000	\$ 319,000	\$ 17,607,723	\$ 14,400,000	\$ 14,400,000	\$ 1,268,498	\$ 1,268,498	\$ 30,378,723	\$ 22,372,509

**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 or voter-approved alternative expenditure limitation

2011	2012
\$ 23,882,841	\$ 22,372,509
(1,098,596)	(1,206,178)
22,784,245	21,166,331
6,730,340	6,092,974
\$ 16,053,905	\$ 15,073,357
\$ 18,335,304	\$ 17,125,416

☐ 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 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 in this column represent Fund Balance/Net Asset 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).

**CITY OF WINSLOW**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2012**

	<u>2011</u>	<u>2012</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 313,511	\$ 322,482
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)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 307,000	\$ 319,000
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 307,000	\$ 319,000
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 276,300	
(2) Prior years' levies	30,700	
(3) Total primary property taxes	\$ 307,000	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 307,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.8567	0.9815
(2) Secondary property tax rate		
(3) Total city/town tax rate	0.8567	0.9815

B. Special assessment district tax rates

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating no 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**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2012**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2011</b>	<b>ACTUAL REVENUES* 2011</b>	<b>ESTIMATED REVENUES 2012</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 2,500,000	\$ 2,700,000	\$ 2,720,000
Bed Tax	80,000	91,000	92,000
<b>Licenses and permits</b>			
Licenses and Permits	50,000	63,000	200,000
Business Licenses	850	1,090	1,000
Franchise Fees	250,000	240,000	240,000
<b>Intergovernmental</b>			
State Shared Sales Tax	737,844	755,000	735,268
State Shared Income Tax	957,124	957,268	814,923
Vehicle License Tax	527,263	509,300	469,585
Police Grants	273,421	300,000	367,207
State Grants		12,947	
<b>Charges for services</b>			
Interfund Charges	15,000	6,000	10,000
Cemetery	60,000	67,000	70,000
Parks and Recreation	63,800	60,400	62,200
Animal Care Facility	12,375		
<b>Fines and forfeits</b>			
Court	114,600	70,000	77,900
Library	4,500	4,300	4,500
<b>Interest on investments</b>			
Interest Earnings	30,000	25,000	20,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Miscellaneous	51,500	80,865	53,000
Ambulance Calls	46,000	50,000	50,000
Vehicle Impound Fees	6,000	5,000	5,000
Rentals	7,500	8,500	8,500
<b>Total General Fund</b>	<b>\$ 5,787,777</b>	<b>\$ 6,006,670</b>	<b>\$ 6,001,083</b>

\* 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.

**Fiscal Year 2012**

SOURCE OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
<u>Highway User Revenue Fees</u>	\$             1,208,635	\$             1,208,000	\$             1,017,140
<u>Interest Earnings</u>	70,000	60,000	25,000
<u>Miscellaneous</u>	9,500	9,000	10,000
<u>State Grants</u>			
	\$             1,288,135	\$             1,277,000	\$             1,052,140
Community Development Block Grant			
<u>State Grants</u>	\$             50,000	\$             52,500	\$             14,000
_____	_____	_____	_____
_____	_____	_____	_____
_____			
	\$             50,000	\$             52,500	\$             14,000
_____			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Special Revenue Funds	\$             1,338,135	\$             1,329,500	\$             1,066,140

\* 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**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2012**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2011</b>	<b>ACTUAL REVENUES* 2011</b>	<b>ESTIMATED REVENUES 2012</b>
<b>DEBT SERVICE FUNDS</b>			
<b>HURF Bond Sinking Fund</b>			
Principal Reserve	\$	\$	\$
Interest Reserve			
Interest Earnings		230	
	\$	\$ 230	\$
<b>Water Bond Sinking Fund</b>			
Principal Reserve	\$	\$	\$
Interest Reserve			
Interest Earnings		155	
	\$	\$ 155	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$ 385	\$
<b>CAPITAL PROJECTS FUNDS</b>			
<b>Capital Projects Fund</b>			
Various Grants	\$ 2,296,456	\$	\$ 2,023,000
Bar & Restaurant Tax	300,000	300,000	300,000
City Sales Tax	1,300,000	1,345,000	1,360,000
Miscellaneous/Other Funding Sources	3,500,000		3,000,000
	\$ 7,396,456	\$ 1,645,000	\$ 6,683,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$ 7,396,456	\$ 1,645,000	\$ 6,683,000

\* 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**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2012**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2011</b>	<b>ACTUAL REVENUES* 2011</b>	<b>ESTIMATED REVENUES 2012</b>
<b>PERMANENT FUNDS</b>			
<b>On-Call Fire Retirement Fund</b>			
Pension Contributions	\$ 2,800	\$ 2,011	\$ 2,800
Miscellaneous			
Interest Earnings	6,000	47,500	40,000
	\$ 8,800	\$ 49,511	\$ 42,800
<b>Library Trust</b>			
Donations	\$ 4,000	\$ 936	\$ 4,000
	\$ 4,000	\$ 936	\$ 4,000
<b>Animal Care Trust</b>			
Donations	\$ 4,000	\$ 1,065	\$ 3,500
	\$ 4,000	\$ 1,065	\$ 3,500
<b>Winslow City Commissions</b>			
Donations	\$	\$ 2,127	\$ 3,000
	\$	\$ 2,127	\$ 3,000
<b>Total Permanent Funds</b>	<b>\$ 16,800</b>	<b>\$ 53,639</b>	<b>\$ 53,300</b>
<b>ENTERPRISE FUNDS</b>			
<b>Airport</b>			
Miscellaneous	\$ 10,000	\$ 17,000	\$ 10,000
Grants		165,000	
Rents	55,348	56,000	51,900
Landing Fees	2,000	5,000	4,000
	\$ 67,348	\$ 243,000	\$ 65,900
<b>Water</b>			
Water Sales	\$ 1,460,000	\$ 1,560,000	\$ 1,465,840
Miscellaneous	162,000	123,000	110,500
Interest Earnings	10,000	12,500	12,000
Surcharges		33,000	33,000
	\$ 1,632,000	\$ 1,728,500	\$ 1,621,340
<b>Sanitation</b>			
User Fees	\$ 1,204,100	\$ 970,000	\$ 798,700
Miscellaneous	900	1,500	1,500
Interest Earnings	30,000	30,000	15,000
Franchise Fees	75,000	150,000	75,000
	\$ 1,310,000	\$ 1,151,500	\$ 890,200
<b>Wastewater</b>			
User Fees	\$ 1,197,000	\$ 1,210,000	\$ 1,194,760
Miscellaneous	6,000	6,000	6,000
Interest Earnings	65,000	60,000	26,000
	\$ 1,268,000	\$ 1,276,000	\$ 1,226,760
<b>Total Enterprise Funds</b>	<b>\$ 4,277,348</b>	<b>\$ 4,399,000</b>	<b>\$ 3,804,200</b>

\* 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**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2012**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2011</b>	<b>ACTUAL REVENUES* 2011</b>	<b>ESTIMATED REVENUES 2012</b>
<b>INTERNAL SERVICE FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ <u>18,816,516</u>	\$ <u>13,434,194</u>	\$ <u>17,607,723</u>

\* 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**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2012**

FUND	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Parks - Roadside/Street Maint.	\$	\$	745,604	\$
<b>Total General Fund</b>	\$	\$	745,604	\$
<b>SPECIAL REVENUE FUNDS</b>				
HURF - Roadside/Street Maint.	\$	\$		745,604
HURF - Bond Debt Service				300,435
<b>Total Special Revenue Funds</b>	\$	\$		1,046,039
<b>DEBT SERVICE FUNDS</b>				
HURF - Bond Debt Service	\$	\$	300,435	\$
Water - Bond Debt Service			222,459	
<b>Total Debt Service Funds</b>	\$	\$	522,894	\$
<b>CAPITAL PROJECTS FUNDS</b>				
FAA Airport Grant	\$ 7,000,000	\$		\$
Airport Runway Rehab project		7,000,000		
WIFA Loan	7,400,000			
Wastewater Treatment Plant upgrades		7,400,000		
<b>Total Capital Projects Funds</b>	\$ 14,400,000	\$ 14,400,000	\$	\$
<b>PERMANENT FUNDS</b>				
	\$	\$		\$
<b>Total Permanent Funds</b>	\$	\$		\$
<b>ENTERPRISE FUNDS</b>				
Airport	\$	\$		\$
Water - Bond Debt Service				222,459
<b>Total Enterprise Funds</b>	\$	\$		222,459
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$		\$
<b>Total Internal Service Funds</b>	\$	\$		\$

**CITY OF WINSLOW**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2012**

<b>FUND</b>	<b>OTHER FINANCING 2012</b>		<b>INTERFUND TRANSFERS 2012</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 14,400,000</b>	<b>\$ 14,400,000</b>	<b>\$ 1,268,498</b>	<b>\$ 1,268,498</b>

**CITY OF WINSLOW**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2012**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2011</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2012</b>
<b>GENERAL FUND</b>				
Mayor & Council	\$ 109,576	\$ (9,653)	\$ 85,000	\$ 88,957
Court	77,100		77,000	160,567
General Administration	90,346	86,889	210,000	77,228
City Clerk	92,673		91,000	106,045
Attorney	56,799		56,800	78,808
Finance	137,995		124,500	124,382
Human Resources	59,706		53,600	82,379
Library	227,843	12,947	226,500	224,379
Parks, Recreation & Facilities	2,460,418	547,779	3,040,000	1,102,011
Street & Roadside Maint.				745,604
Planning, Zoning & Building	140,354		145,000	161,962
Police	2,809,136	4,200	2,813,500	2,917,383
Fire	555,820	17,879	583,000	525,074
Non-Departmental	698,400	8,777	707,177	547,400
<b>Total General Fund</b>	<b>\$ 7,516,166</b>	<b>\$ 668,818</b>	<b>\$ 8,213,077</b>	<b>\$ 6,942,179</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 3,752,239	\$ 309,559	\$ 2,000,000	\$ 2,400,500
CDBG	50,000	18,181	54,000	14,000
<b>Total Special Revenue Funds</b>	<b>\$ 3,802,239</b>	<b>\$ 327,740</b>	<b>\$ 2,054,000</b>	<b>\$ 2,414,500</b>
<b>DEBT SERVICE FUNDS</b>				
HURF Bond Sinking Fund	\$ 301,610	\$	\$ 301,610	\$ 300,435
Water Bond Sinking Fund	212,899		212,899	222,459
<b>Total Debt Service Funds</b>	<b>\$ 514,509</b>	<b>\$</b>	<b>\$ 514,509</b>	<b>\$ 522,894</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Projects	\$ 7,146,456	\$ (1,268,865)	\$ 1,000,000	\$ 7,818,664
<b>Total Capital Projects Funds</b>	<b>\$ 7,146,456</b>	<b>\$ (1,268,865)</b>	<b>\$ 1,000,000</b>	<b>\$ 7,818,664</b>
<b>PERMANENT FUNDS</b>				
On-Call	\$ 8,800	\$	\$ 37,500	\$ 42,800
Library	4,000		1,000	4,000
Animal Care Trust	4,000		1,500	3,500
Winslow City Commissions			1,300	3,530
<b>Total Permanent Funds</b>	<b>\$ 16,800</b>	<b>\$</b>	<b>\$ 41,300</b>	<b>\$ 53,830</b>
<b>ENTERPRISE FUNDS</b>				
Airport	\$ 63,609	\$ 228,456	\$ 205,000	\$ 65,675
Water	1,411,050	38,837	1,285,000	1,656,275
Sanitation	1,506,166		1,170,000	1,189,424
Wastewater	1,905,846	5,014	1,166,500	1,709,068
<b>Total Enterprise Funds</b>	<b>\$ 4,886,671</b>	<b>\$ 272,307</b>	<b>\$ 3,826,500</b>	<b>\$ 4,620,442</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 23,882,841</b>	<b>\$</b>	<b>\$ 15,649,386</b>	<b>\$ 22,372,509</b>

\* 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.