

City/Town of Clifton  
Summary Schedule of estimated revenues and expenditures/expenses  
Fiscal year 2026

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
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	4,204,753	8,376,533	0	480,381	6,000	588,000	0	13,655,667
2025	Actual expenditures/expenses**	E	2	2,502,647	380,949	0	320,560	1,100	295,765	0	3,501,021
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	983,174	1,248,257	0	0	0	0	0	2,231,431
2026	Primary property tax levy	B	4	650,000							650,000
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	2,812,616	9,196,483	0	0	5,000	623,500	0	12,637,599
2026	Other financing sources	D	7	0	0	0	0	0	0	0	0
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	0	0	0	0	0	0	0	0
2026	Interfund Transfers (out)	D	10	0	0	0	0	0	0	0	0
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2026	Total financial resources available		12	4,445,790	10,444,740	0	0	5,000	623,500	0	15,519,030
2026	Budgeted expenditures/expenses	E	13	4,445,790	10,444,740	0	0	5,000	623,500	0	15,519,030

**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 or voter-approved alternative expenditure limitation

2025	2026
\$ 13,655,667	\$ 15,519,030
13,655,667	15,519,030
\$ 13,655,667	\$ 15,519,030
\$	\$

☐ 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 as of May 31, 2025 (one month remaining).

\*\*\* 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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**City/Town of Clifton**  
**Tax levy and tax rate information**  
**Fiscal year 2026**

	<u>2025</u>	<u>2026</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>667,215</u>	\$ <u>          </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>          </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>650,000</u>	\$ <u>650,000</u>
Property tax judgment	<u>          </u>	<u>          </u>
B. Secondary property taxes	<u>          </u>	<u>          </u>
Property tax judgment	<u>          </u>	<u>          </u>
C. Total property tax levy amounts	\$ <u>650,000</u>	\$ <u>650,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>382,000</u>	
(2) Prior years' levies	<u>          </u>	
(3) Total primary property taxes	\$ <u>382,000</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>          </u>	
(2) Prior years' levies	<u>          </u>	
(3) Total secondary property taxes	\$ <u>          </u>	
C. Total property taxes collected	\$ <u>382,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>4.2329</u>	<u>4.2329</u>
Property tax judgment	<u>          </u>	<u>          </u>
(2) Secondary property tax rate	<u>          </u>	<u>          </u>
Property tax judgment	<u>          </u>	<u>          </u>
(3) Total city/town tax rate	<u>4.2329</u>	<u>4.2329</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>          </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/Town of Clifton**  
**Revenues other than property taxes**  
**Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 1,000,000	\$ 1,159,842	\$ 1,000,000
<b>Licenses and permits</b>			
Utilities and Franchise Fees	75,000	70,845	75,000
Business License Fees	2,000	1,600	2,000
Building Permit Fees	4,000	4,964	4,000
Animal Control Fees	700	911	700
<b>Intergovernmental</b>			
Auto Lieu	366,278	317,000	386,682
URS	809,864	737,000	743,608
State Sales Tax	575,361	500,308	576,026
<b>Charges for services</b>			
Police Reports	500	25	100
Facilities Rental	5,000	2,505	4,000
Frisco River Restroom Cleaning	5,000	6,512	5,000
<b>Fines and forfeits</b>			
Magistrate Court	8,000	8,805	8,000
Library	2,000	1,528	1,500
<b>Interest on investments</b>			
Bank Account Interest	150	124	150
Dividends	250	339	250
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Park Permit Fees	500	250	300
Admin Fees	4,000	13,758	4,000
Cemetery Plot Sales	300		300
Sale of Fixed Assets	1,000		1,000
<b>Total General Fund</b>	<b>\$ 2,859,903</b>	<b>\$ 2,826,316</b>	<b>\$ 2,812,616</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/Town of Clifton**  
**Revenues other than property taxes**  
**Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Special revenue funds</b>			
HURF	\$ 411,354	\$ 357,000	\$ 459,783
	\$ 411,354	\$ 357,000	\$ 459,783
MAGISTRATE TIME PAYMENTS	\$ 200	\$ 101	\$ 200
MAGISTRATE FILL THE GAP FUND	300	96	300
MAGISTRATE ENHANCEMENT FUND	500		500
	\$ 1,000	\$ 197	\$ 1,000
FMI POLICE OFFICER SUPPLEMENT	\$ 180,000	\$ 120,000	\$ 180,000
POLICE IMPOUND HEARING FEES	500		500
COMMUNITY OUTREACH CPD	300	211	
911 EMERGENCY TELEPHONE FEES			804
	\$ 180,800	\$ 120,211	\$ 181,304
ADOH/CDBG 2025	\$ 100,000		\$ 100,000
	\$ 100,000		\$ 100,000
STATE LIBRARY GRANT	\$ 15,100	\$ 15,100	\$ 15,100
COUNTY LIBRARY GRANT	4,600	4,600	4,600
	\$ 19,700	\$ 19,700	\$ 19,700
OTHER GRANTS	\$ 1,078,000		\$ 3,011,107
ADOT BRIDGE	2,000,000		2,600,000
UNITED WAY GRANTS			1,323,589
	\$ 3,078,000		\$ 6,934,696
CONGRESSIONAL DIRECTED SPENDING	\$ 1,500,000		\$ 1,500,000
	\$ 1,500,000		\$ 1,500,000
	\$	\$	\$
	\$	\$	\$
<b>Total special revenue funds</b>	\$ 5,290,854	\$ 497,108	\$ 9,196,483

City/Town of Clifton  
Revenues other than property taxes  
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
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\* 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.

## Debt service funds

	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$	\$	\$

## Capital projects funds

WASTEWATER TREATMENT PLANT	\$ 330,381	\$ 300,427	\$
	\$ 330,381	\$ 300,427	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

**City/Town of Clifton**  
**Revenues other than property taxes**  
**Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
	\$	\$	\$
<b>Total capital projects funds</b>	\$ 330,381	\$ 300,427	\$

\* 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.

**Permanent funds**

VOLUNTEER FIREFIGHTER PENSION	\$ 5,000	\$ 1,100	\$ 5,000
	\$ 5,000	\$ 1,100	\$ 5,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total permanent funds</b>	\$ 5,000	\$ 1,100	\$ 5,000

**Enterprise funds**

WASTEWATER SYSTEM OPERATIONS	\$ 348,000	\$ 143,543	\$ 360,000
NORTH CLIFTON RV PARK	228,000	165,822	263,500
	\$ 576,000	\$ 309,365	\$ 623,500
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

City/Town of Clifton  
**Revenues other than property taxes**  
**Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
	\$	\$	\$
	\$	\$	\$
<b>Total enterprise funds</b>	\$ 576,000	\$ 309,365	\$ 623,500

\* 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.

**Internal service funds**

	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total internal service funds</b>	\$	\$	\$
<b>Total all funds</b>	\$ 9,062,138	\$ 3,934,316	\$ 12,637,599

\* 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/Town of   Clifton    
 Other financing sources/(uses) and interfund transfers  
 Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>	\$	\$	\$	\$
<b>Total General Fund</b>	\$	\$	\$	\$
<b>Special revenue funds</b>	\$	\$	\$	\$
<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>	\$	\$	\$	\$
<b>Total enterprise funds</b>	\$	\$	\$	\$
<b>Internal service funds</b>	\$	\$	\$	\$



City/Town of   Clifton    
 Other financing sources/(uses) and interfund transfers  
 Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
Total all funds	\$ _____	\$ _____	\$ _____	\$ _____

City/Town of Clifton  
Expenditures/expenses by fund  
Fiscal year 2026

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Fund/Department	2025	2025	2025	2026
<b>General Fund</b>				
ADMIN/VISITORS CENTER	\$ 918,202	\$	\$ 548,884	\$ 847,853
POLICE	672,944		470,976	719,198
LIBRARY	305,667		166,157	210,927
MAGISTRATE	165,763		125,029	185,086
FIRE	147,715		86,972	163,050
ANIMAL CONTROL	130,371		61,016	136,703
DISPATCH/COMM	426,200		278,422	466,194
CODE ENFORCEMENT	134,310		69,479	108,348
MAYOR & COUNCIL	287,954		244,152	685,450
PARKS & RECREATION	165,421		120,068	165,968
PUBLIC WORKS	850,206		331,492	757,013
<b>Total General Fund</b>	<b>\$ 4,204,753</b>	<b>\$</b>	<b>\$ 2,502,647</b>	<b>\$ 4,445,790</b>
<b>Special revenue funds</b>				
PUBLIC WORKS/HURF	\$ 687,390	\$	\$ 162,683	\$ 659,783
MAGISTRATE SPECIAL FUNDS	19,161			19,161
FACILITY RENTALS	600		2,505	4,000
OTHER GRANTS	6,904,241		31,000	9,298,055
POLICE GRANTS-DONATIONS	750,000		184,761	444,000
LIBRARY GRANTS	15,141			19,741
<b>Total special revenue funds</b>	<b>\$ 8,376,533</b>	<b>\$</b>	<b>\$ 380,949</b>	<b>\$ 10,444,740</b>
<b>Debt service funds</b>				
	\$	\$	\$	\$
<b>Total debt service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Capital projects funds</b>				
WWTP UPGRADE	\$ 380,381	\$	\$ 275,560	\$
LIBRARY EXTERIOR REMODEL	100,000		45,000	
<b>Total capital projects funds</b>	<b>\$ 480,381</b>	<b>\$</b>	<b>\$ 320,560</b>	<b>\$</b>
<b>Permanent funds</b>				
FIREMEN PENSION	\$ 6,000	\$	\$ 1,100	\$ 5,000
<b>Total permanent funds</b>	<b>\$ 6,000</b>	<b>\$</b>	<b>\$ 1,100</b>	<b>\$ 5,000</b>
<b>Enterprise funds</b>				
WWTP OPERATIONS	\$ 360,000	\$	\$ 129,943	\$ 360,000
NORTH CLIFTON RV PARK	228,000		165,822	263,500
<b>Total enterprise funds</b>	<b>\$ 588,000</b>	<b>\$</b>	<b>\$ 295,765</b>	<b>\$ 623,500</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>\$ 13,655,667</b>	<b>\$</b>	<b>\$ 3,501,021</b>	<b>\$ 15,519,030</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.

City/Town of Clifton  
Expenditures/expenses by department  
Fiscal year 2026

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2025	2025	2025	2026
PUBLIC WORKS				
GENERAL FUND	\$ 850,206	\$	\$ 331,492	\$ 757,013
HURF	687,390		162,683	659,783
WASTEWATER FUND	360,000		129,943	348,000
<b>Department total</b>	<b>\$ 1,897,596</b>	<b>\$</b>	<b>\$ 624,118</b>	<b>\$ 1,764,796</b>

List department:

POLICE				
General Fund	\$ 673,094	\$	\$ 470,976	\$ 719,198
GRANTS/DONATIONS	750,000		173,393	200,000
<b>Department total</b>	<b>\$ 1,423,094</b>	<b>\$</b>	<b>\$ 644,369</b>	<b>\$ 919,198</b>

List department:

LIBRARY				
General Fund	\$ 305,667	\$	\$ 166,157	\$ 210,927
GRANTS	19,700		19,700	19,700
<b>Department total</b>	<b>\$ 325,367</b>	<b>\$</b>	<b>\$ 185,857</b>	<b>\$ 230,627</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.

City/Town of Clifton  
Full-time employees and personnel compensation  
Fiscal year 2026

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2026	2026	2026	2026	2026	2026
General Fund	20	\$ 1,174,273	\$ 107,658	\$ 407,988	\$ 41,347	\$ 1,731,266
Special revenue funds						
HURF	3	\$ 113,656	\$ 13,597	\$ 39,474	\$ 9,032	\$ 175,759
FMI DONATION	2	\$ 110,182		\$ 51,770	\$ 5,286	\$ 167,238
Total special revenue funds	5	\$ 223,838	\$ 13,597	\$ 91,244	\$ 14,318	\$ 342,997
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
WWTP	1	\$ 56,828	\$ 18,717	\$ 19,737	\$ 4,516	\$ 99,797
NORTH CLIFTON RV PARK	1	\$ 43,838	\$ 5,379	\$ 3,935	\$ 1,373	\$ 54,524
Total enterprise funds	2	\$ 100,666	\$ 24,096	\$ 23,671	\$ 5,889	\$ 154,321
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	27	\$ 1,498,777	\$ 145,351	\$ 522,903	\$ 61,554	\$ 2,228,584