

CITY/TOWN OF CLIFTON

RESOLUTION NO. 2017-10

Resolution for the Adoption of the Budget

Fiscal Year 2018

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on June 8, 2017, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Clifton, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on July 13, 2017, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on July 13, 2017, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Clifton for the fiscal year 2018.

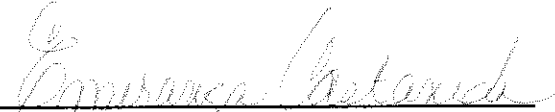
Passed by the Clifton Town Council, this 13th day of July, 2017.

APPROVED:



Felix Callicotte, Mayor

ATTEST:



Esperanza Castaneda, Town Clerk

CITY/TOWN OF CLIFTON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

Fiscal Year	Sch	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2017	E	2,481,355	2,783,937	0	0	700	402,000	0	5,667,992
2017	E	1,960,762	523,498	0	0	450	416,456	0	2,901,166
2018		100,000	382,600						482,600
2018	B	483,256							483,256
2018	B								0
2018	C	1,980,331	1,965,045	0	10,400,000	700	446,000	0	14,792,076
2018	D	0	0	0	0	0	0	0	0
2018	D	0	0	0	0	0	0	0	0
2018	D	0	0	0	0	0	0	0	0
2018	D	0	0	0	0	0	0	0	0
2018									
2018									0
2018									0
2018									0
2018									0
2018									0
2018	E	2,563,587	2,347,645	0	10,400,000	700	446,000	0	15,757,932
2018	E	2,550,721	2,360,511	0	10,400,000	700	446,000	0	15,757,932

EXPENDITURE LIMITATION COMPARISON

	2017	2018
1. Budgeted expenditures/expenses	\$ 5,667,992	\$ 15,757,932
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	5,667,992	15,757,932
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 5,667,992	\$ 15,757,932
6. EEC expenditure limitation	\$	\$

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).

CITY/TOWN OF CLIFTON
Tax Levy and Tax Rate Information
Fiscal Year 2018

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 434,714	\$ 479,754
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	\$ 470,347	\$ 483,256
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 470,347	\$ 483,256
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 389,605	
(2) Prior years' levies	7,163	
(3) Total primary property taxes	\$ 396,768	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 396,768	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	3.4936	4.0837
(2) Secondary property tax rate		
(3) Total city/town tax rate	3.4936	4.0837
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/TOWN OF CLIFTON
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales	\$ 673,454	\$ 548,686	\$ 670,000
Licenses and permits			
Utilities - Franchise	65,000	71,377	71,000
Business License	1,900	1,815	1,500
Building Permits	12,000	30,253	12,000
Animal Control	2,800	1,988	2,000
Intergovernmental			
Auto Lieu	327,577	274,166	357,694
State Sales Tax	347,075	306,779	350,196
Urban Revenue Sharing	451,121	413,264	462,441
Patterson Restroom Maintenance		4,461	3,600
Charges for services			
Police Reports	500	575	600
Building Facilities - Rentals	1,000	1,127	12,000
Garbage-collection of past due accounts	400		
Fines and forfeits			
Magistrate	26,000	23,460	26,000
Library	2,800	2,317	2,300
Interest on investments			
Bank Account Interest	700	445	500
Dividends-Workers Comp	500	165	200
In-lieu property taxes			
Contributions			
Voluntary contributions		87	
Administration		20	
Library		2,295	
Miscellaneous			
Park Reservation Fees	500	275	500
Administrative Fees	7,500	4,273	7,500
Sale of Fixed Assets	6,000	36,693	
Cemetery Plot Sales	150	300	300
Total General Fund	\$ 1,926,977	\$ 1,724,821	\$ 1,980,331

* 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue Funds	\$ 401,563	\$ 317,894	\$ 430,914
State Historic Preservation Office SHPO			25,000
AZ Office of Tourism			3,500
	\$ 401,563	\$ 317,894	\$ 459,414
Magistrate Time Payments	\$ 1,000	\$ 559	\$ 750
Magistrate Fill the Gap Funds	300	217	250
Magistrate Enhancement Funds	1,500	1,220	1,500
	\$ 2,800	\$ 1,996	\$ 2,500
FMI Police Officer Wage Supplement	\$ 180,000	\$ 150,000	\$ 180,000
Police Impound Hearing Fees	2,400	2,550	2,850
Governor's Office of Highway Safety		8,116	140,000
Other Police Grants	4,000		9,800
	\$ 186,400	\$ 160,666	\$ 332,650
Donations-Police Community Outreach	\$ 3,000	\$ 1,184	\$
Festival of Lights	4,000	9,052	4,000
Indian Gaming		2,610	8,500
ADOH/SSP 2016			300,000
	\$ 7,000	\$ 12,846	\$ 312,500
ADOH/CDBG RA 2013 Shannon Rd Grant	\$ 82,000	\$ 78,749	\$
ADOH/CDBG RA 2014 Vista Heights Rd Grant	81,600	76,984	50,345
HSIP Project -Traffic Sign Replacement Grant	50,345		100,000
ADOH/CDBG RA 2017	100,000		150,345
	\$ 313,945	\$ 155,733	\$
State Library & Archives Grant	\$ 14,100	\$ 14,100	\$ 14,100
Greenlee County Grant Match	4,600	4,600	4,600
LSTA Library Grant			18,936
United Way Grant Funding			450,000
	\$ 18,700	\$ 18,700	\$ 487,636
FMI Community Invest Funds	\$	\$ 140,000	\$ 150,000
Cenpatico Grant Funds		3,195	20,000
Prospective Grant Applications	1,220,193		10,000
FMI Local Funding -SouthEastern AZ			180,000
	\$ 1,220,193	\$ 143,195	\$
FEMA/ADEM Disaster Aid:	\$	\$	\$
Apache/Greenlee Flooding 2013			40,000
Ward Canyon Road Mitigation Aid			40,000
WIFA Funding			40,000
	\$	\$	\$
Total Special Revenue Funds	\$ 2,150,601	\$ 811,030	\$ 1,965,045

* 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 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
DEBT SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
WWTP & Collection System Upgrade	\$ _____	\$ _____	\$ 10,400,000
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ 10,400,000
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
Total Capital Projects Funds	\$ _____	\$ _____	\$ 10,400,000

* 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/TOWN OF CLIFTON
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
PERMANENT FUNDS			
Volunteer Firefighters Pension	\$ 700	\$ 3,036	\$ 700
	\$ 700	\$ 3,036	\$ 700
Total Permanent Funds	\$ 700	\$ 3,036	\$ 700
ENTERPRISE FUNDS			
WasteWater System Operations	\$ 202,000	\$ 237,462	\$ 246,000
North Clifton RV Park	200,000	152,707	200,000
	\$ 402,000	\$ 390,169	\$ 446,000
Total Enterprise Funds	\$ 402,000	\$ 390,169	\$ 446,000

* 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/TOWN OF CLIFTON
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>4,480,278</u>	\$ <u>2,929,056</u>	\$ <u>14,792,076</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/TOWN OF CLIFTON
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ _____
SPECIAL REVENUE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
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	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____	\$ _____
INTERNAL SERVICE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ _____	\$ _____

CITY/TOWN OF CLIFTON
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Administration/Visitors Center	\$ 460,454	\$	\$ 393,532	\$ 475,476
Police	495,217		436,349	490,198
Public Works	540,273		363,220	560,099
Library	99,086		85,010	99,880
Magistrate Court	135,576		116,088	153,265
Fire Department	101,330		49,592	123,561
Animal Control	61,291		47,710	56,015
Dispatch/Communications	241,150		195,466	252,619
Code Enforcement	73,728		51,199	68,807
Mayor & Council	131,795		94,335	135,247
Parks & Recreation	141,455		128,261	135,554
Total General Fund	\$ 2,481,355	\$	\$ 1,960,762	\$ 2,550,721
SPECIAL REVENUE FUNDS				
Highway User Revenue Funds	\$ 723,927	\$	\$ 493,399	\$ 580,914
Magistrate Court	6,253			8,129
Facilities Rental	10,000		1,311	12,866
Special Events/Special Projects	72,810		28,788	65,301
Grants	1,970,947			1,693,301
Total Special Revenue Funds	\$ 2,783,937	\$	\$ 523,498	\$ 2,360,511
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
WWTP and Collection System	\$	\$	\$	\$ 10,400,000
Total Capital Projects Funds	\$	\$	\$	\$ 10,400,000
PERMANENT FUNDS				
Firemens Pension	\$ 700	\$	\$ 450	\$ 700
Total Permanent Funds	\$ 700	\$	\$ 450	\$ 700
ENTERPRISE FUNDS				
WasteWater System Operations	\$ 202,000	\$	\$ 240,785	\$ 246,000
North Clifton RV Park	200,000		175,671	200,000
Total Enterprise Funds	\$ 402,000	\$	\$ 416,456	\$ 446,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 5,667,992	\$	\$ 2,901,166	\$ 15,757,932

* 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 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Public Works:				
General Fund	\$ 540,273	\$	\$ 363,220	\$ 560,099
Hurf	723,927		493,399	580,914
WasteWater Funds	202,000		240,785	246,000
Department Total	\$ 1,466,200	\$	\$ 1,097,404	\$ 1,387,013
 List Department:				
Police:				
General Fund	\$ 495,217	\$	\$ 436,349	\$ 490,198
Police Special Funds	56,810		21,844	47,001
Donations	212,685		105,018	229,425
Department Total	\$ 764,712	\$	\$ 563,211	\$ 766,624
 List Department:				
Library:				
General Fund	\$ 99,086	\$	\$ 85,010	\$ 99,880
State Library Grants	14,100		14,036	33,036
Greenlee County Funds	4,600		4,600	4,600
United Way Grant	1,301			
Department Total	\$ 119,087	\$	\$ 103,646	\$ 137,516

* 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	22	\$ 846,471	\$ 152,256	\$ 229,470	\$ 50,334	\$ 1,278,531
SPECIAL REVENUE FUNDS						
Highway User Revenue Funds	2	\$ 83,270	\$ 15,946	\$ 22,674	\$ 11,795	\$ 133,685
FMI Police Wage Supplement	3	123,990	26,224	42,003	10,502	202,719
Total Special Revenue Funds	5	\$ 207,260	\$ 42,170	\$ 64,677	\$ 22,297	\$ 336,404
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
WWTP	1	\$ 41,636	\$ 7,973	\$ 11,337	\$ 5,898	\$ 66,844
RV Park	1	16,361	3,133	5,773	976	26,243
Total Enterprise Funds	2	\$ 57,997	\$ 11,106	\$ 17,110	\$ 6,874	\$ 93,087
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	29	\$ 1,111,728	\$ 205,532	\$ 311,257	\$ 79,505	\$ 1,708,022