

# TENTATIVE BUDGET APPROVED 6/13/19

## CITY/TOWN OF CLIFTON Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2020

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	
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	2,564,202	2,286,033	0	11,000,000	700	472,667	0	16,323,602
2019	Actual Expenditures/Expenses**	E 2	2,064,913	809,861	0	0	0	399,103	0	3,273,877
2020	Fund Balance/Net Position at July 1***	3	100,000	421,284						521,284
2020	Primary Property Tax Levy	B 4	512,363							512,363
2020	Secondary Property Tax Levy	B 5								0
2020	Estimated Revenues Other than Property Taxes	C 6	2,050,376	1,763,496	0	11,000,000	2,500	491,600	0	15,307,972
2020	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2020	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2020	Interfund Transfers In	D 9	0	0	0	0	0	0	0	0
2020	Interfund Transfers (Out)	D 10	0	0	0	0	0	0	0	0
2020	Reduction for Amounts Not Available:	11								
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2020	Total Financial Resources Available	12	2,662,739	2,184,780	0	11,000,000	2,500	491,600	0	16,341,619
2020	Budgeted Expenditures/Expenses	E 13	2,659,739	2,187,780	0	11,000,000	2,500	491,600	0	16,341,619

### 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

	2019	2020
1	\$ 16,323,602	\$ 16,341,619
2		
3	16,323,602	16,341,619
4		
5	\$ 16,323,602	\$ 16,341,619
6	\$	\$

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 2020**

	<b>2019</b>	<b>2020</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>502,782</u>	\$ <u>514,912</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)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>485,209</u>	\$ <u>512,363</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>485,209</u>	\$ <u>512,363</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>467,220</u>	
(2) Prior years' levies	<u>10,080</u>	
(3) Total primary property taxes	\$ <u>477,300</u>	
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	\$ <u>477,300</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>4.1549</u>	<u>4.3342</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>4.1549</u>	<u>4.3342</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 _____ 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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales	\$ 680,000	\$ 706,131	\$ 680,000
<b>Licenses and permits</b>			
Utilities-Franchise Fees	72,000	79,930	72,000
Business License	1,500	1,990	1,500
Building Permits	10,000	15,674	10,000
Animal Control	3,000	2,292	2,000
<b>Intergovernmental</b>			
Auto Lieu	331,408	314,031	363,176
State Sales Tax	370,596	351,096	386,724
Urban Revenue Sharing	458,389	443,264	487,076
<b>Charges for services</b>			
Police Reports	1,000	834	1,000
Building Facilities-Rentals	10,400	8,275	2,000
COBRA Payments		1,884	
Patterson Restroom Maintenance	3,600	2,409	3,600
<b>Fines and forfeits</b>			
Magistrate	28,000	23,235	29,000
Library	2,300	2,641	2,800
<b>Interest on investments</b>			
Bank Account Interest	500	537	500
Dividends-Workers Comp	200	204	200
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions		10	
E-Rate -Library Services		1,785	
<b>Miscellaneous</b>			
Park Reservation Fees	500	425	500
Administration Fees	10,000	19,352	8,000
Cemetery Plot Sales	300	50	300
Sale of Fixed Assets	1,000		
<b>Total General Fund</b>	<b>\$ 1,984,693</b>	<b>\$ 1,976,049</b>	<b>\$ 2,050,376</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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
<b>SPECIAL REVENUE FUNDS</b>			
Highway User Revenue Funds	\$ 407,601	\$ 432,973	\$ 442,461
AZ Office of Tourism	3,500		
State of AZ- Infrastructure Distribution			197,802
	\$ 411,101	\$ 432,973	\$ 640,263
Magistrate Time Payments	\$ 900	\$ 927	
Magistrate Fill the Gap Funds	250	222	250
Magistrate Enhancement Funds	300	2,198	3,000
Morenci Unified School District - SRO			127,283
	\$ 1,450	\$ 3,347	\$ 130,533
FMI Police Officer Wage Supplement	\$ 180,000	\$ 180,000	\$ 180,000
Police Impound Hearing Fees	5,000	6,015	6,000
Governor's Office of Highway Safety	70,000	10,229	
Community Outreach - CPD	1,000	40	500
	\$ 256,000	\$ 196,284	\$ 186,500
Festival of Lights	\$ 4,000	\$ 6,773	\$ 4,000
Indian Gaming	8,500		10,000
Byrns Grant Police Overtime		322	
Bullet Proof Vests Grant (BPV)	5,000		1,500
	\$ 17,500	\$ 7,095	\$ 15,500
HSIP Project-Traffic Sign Replacement	\$ 50,345	\$ 13,914	
ADOH/CDBG RA 2017	100,000	1,950	98,050
ADOH/CDBG RA 2018	100,000		100,000
ADOH/CDBG SSP 2016	272,000	18,050	253,950
	\$ 522,345	\$ 33,914	\$ 452,000
State Library & Archives Grant-Library	\$ 14,100	\$ 14,100	\$ 14,100
Greenlee County Grant Match-Library	4,600	4,600	4,600
United Way Grant Funding-Library & Parks	450,000	162,500	
United Way Grant Funding			100,000
	\$ 468,700	\$ 181,200	\$ 118,700
FMI Community Investment Funds	\$ 150,000	\$ 100,000	\$ 150,000
Cenpatico Grant Funds	20,000	581	
FMI Local Funding-SouthEastern AZ	10,000		10,000
Operation Stonegarden-Police o/t	11,000	662	
	\$ 191,000	\$ 101,243	\$ 160,000
Library Grants		\$ 5,000	\$ 5,000
Other Public Safety Grants			30,000
Historic Preservation Grants			25,000
		\$ 5,000	\$ 60,000
<b>Total Special Revenue Funds</b>	<b>\$ 1,868,096</b>	<b>\$ 961,056</b>	<b>\$ 1,763,496</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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
<b>DEBT SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Debt Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>CAPITAL PROJECTS FUNDS</b>			
WWTP & Collection System Upgrade	\$ 11,000,000	\$ _____	\$ 11,000,000
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 11,000,000	\$ _____	\$ 11,000,000
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Capital Projects Funds</b>	\$ 11,000,000	\$ _____	\$ 11,000,000

\* 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 2020**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2019</b>	<b>ACTUAL REVENUES* 2019</b>	<b>ESTIMATED REVENUES 2020</b>
<b>PERMANENT FUNDS</b>			
Volunteer Firefighters Pension	\$ 700	\$ 1,200	\$ 2,500
	\$ 700	\$ 1,200	\$ 2,500
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	\$ 700	\$ 1,200	\$ 2,500
<b>ENTERPRISE FUNDS</b>			
WasteWater System Operations	\$ 272,667	\$ 227,290	\$ 303,600
North Clifton RV Park	200,000	181,559	188,000
	\$ 472,667	\$ 408,849	\$ 491,600
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Enterprise Funds</b>	\$ 472,667	\$ 408,849	\$ 491,600

\* 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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
<b>INTERNAL SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <u>15,326,156</u>	\$ <u>3,347,153</u>	\$ <u>15,307,972</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 2020**

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	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>	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$	\$



**CITY/TOWN OF CLIFTON**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2020**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
<b>GENERAL FUND</b>				
Administration/Visitors Center	\$ 493,077	\$	\$ 398,925	\$ 477,845
Police	502,607		474,474	499,467
Public Works	557,197		368,991	646,029
Library	102,702		85,140	105,103
Magistrate Court	152,372		146,243	159,678
Fire Department	112,161		80,746	115,661
Animal Control	59,210		52,074	59,872
Dispatch/Communications	246,126		211,091	258,892
Code Enforcement	66,770		56,501	66,727
Mayor & Council	138,247		96,263	133,747
Parks & Recreation	133,733		94,465	136,718
<b>Total General Fund</b>	<b>\$ 2,564,202</b>	<b>\$</b>	<b>\$ 2,064,913</b>	<b>\$ 2,659,739</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Funds	\$ 566,601	\$	\$ 219,834	\$ 853,663
Magistrate Court	8,050		452	14,244
Rental Facilities	5,700		2,120	3,000
Special Events/Special Projects	82,247		13,864	14,351
Grants	1,623,435		388,266	865,747
Police Grants/Donations			185,325	436,775
<b>Total Special Revenue Funds</b>	<b>\$ 2,286,033</b>	<b>\$</b>	<b>\$ 809,861</b>	<b>\$ 2,187,780</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 and Collections System	\$ 11,000,000	\$	\$	\$ 11,000,000
<b>Total Capital Projects Funds</b>	<b>\$ 11,000,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 11,000,000</b>
<b>PERMANENT FUNDS</b>				
Firemens Pension	\$ 700	\$	\$	\$ 2,500
<b>Total Permanent Funds</b>	<b>\$ 700</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,500</b>
<b>ENTERPRISE FUNDS</b>				
WasteWater System Operations	\$ 272,667	\$	\$ 228,671	\$ 303,600
North Clifton RV Park	200,000		170,432	188,000
<b>Total Enterprise Funds</b>	<b>\$ 472,667</b>	<b>\$</b>	<b>\$ 399,103</b>	<b>\$ 491,600</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>\$ 16,323,602</b>	<b>\$</b>	<b>\$ 3,273,877</b>	<b>\$ 16,341,619</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 2020**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/EXPENSES</b>	<b>EXPENDITURE/EXPENSE ADJUSTMENTS APPROVED</b>	<b>ACTUAL EXPENDITURES/EXPENSES*</b>	<b>BUDGETED EXPENDITURES/EXPENSES</b>
	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
<b>Public Works:</b>				
General Fund	\$ 557,197	\$	\$ 368,991	\$ 596,029
HURF	566,601		219,834	853,663
Waste Water Funds	272,667		228,671	303,600
<b>Department Total</b>	<b>\$ 1,396,465</b>	<b>\$</b>	<b>\$ 817,496</b>	<b>\$ 1,753,292</b>

List Department:

<b>Police:</b>				
General Fund	\$ 502,607	\$	\$ 474,474	\$ 499,467
Police Grants/Donations	313,847		185,325	436,775
<b>Department Total</b>	<b>\$ 816,454</b>	<b>\$</b>	<b>\$ 659,799</b>	<b>\$ 936,242</b>

List Department:

<b>Library</b>				
General Fund	\$ 102,702	\$	\$ 85,140	\$ 105,103
Grants	23,875		22,638	36,200
<b>Department Total</b>	<b>\$ 126,577</b>	<b>\$</b>	<b>\$ 107,778</b>	<b>\$ 141,303</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 2020**

<b>FUND</b>	<b>Full-Time Equivalent (FTE)</b>	<b>Employee Salaries and Hourly Costs</b>	<b>Retirement Costs</b>	<b>Healthcare Costs</b>	<b>Other Benefit Costs</b>	<b>Total Estimated Personnel Compensation</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
<b>GENERAL FUND</b>	21	\$ 873,515	\$ 170,676	\$ 264,967	\$ 52,371	\$ 1,361,529
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue Funds	3	\$ 86,633	\$ 16,957	\$ 28,720	\$ 12,283	\$ 144,593
Freeport McMoRan Donation	3	126,057	23,913	49,457	10,683	210,110
Morenci Unified School - SRO	1	43,680	8,286	21,299	3,706	76,971
<b>Total Special Revenue Funds</b>	<b>7</b>	<b>\$ 256,370</b>	<b>\$ 49,156</b>	<b>\$ 99,476</b>	<b>\$ 26,672</b>	<b>\$ 431,674</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 Fund	1	\$ 43,316	\$ 8,478	\$ 14,360	\$ 6,141	\$ 72,295
North Clifton RV Park Fund	1	17,016	3,362	6,489	1,020	27,887
<b>Total Enterprise Funds</b>	<b>2</b>	<b>\$ 60,332</b>	<b>\$ 11,840</b>	<b>\$ 20,849</b>	<b>\$ 7,161</b>	<b>\$ 100,182</b>
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>30</b>	<b>\$ 1,190,217</b>	<b>\$ 231,672</b>	<b>\$ 385,292</b>	<b>\$ 86,204</b>	<b>\$ 1,893,385</b>