

CITY/TOWN OF CLIFTON

Resolution for the Adoption of the Budget

Fiscal Year 2020

Resolution 2019-06

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on June, 13, 2019 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 City/Town of Clifton, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on July 11, 2019, 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

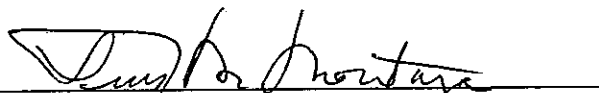
WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on July 11, 2019, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

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 City/Town of Clifton for the fiscal year 2020.

Passed by the Clifton City/Town Council, this 11 day of July, 2019.

APPROVED:


Luis M. Montoya, Mayor of Clifton

ATTEST:


Esperanza Castaneda, Town Clerk

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

Fiscal Year	S c h	FUNDS										Total All Funds		
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service 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***	B 3	50,000	421,284						471,284				
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:	D 11												
LESS:	Amounts for Future Debt Retirement:													
	Future Capital Projects													
	Maintained Fund Balance for Financial Stability													
2020	Total Financial Resources Available	E 12	2,612,739	2,184,780	0	11,000,000	2,500	491,600	0	16,291,619				
2020	Budgeted Expenditures/Expenses	E 13	2,609,739	2,187,780	0	11,000,000	2,500	491,600	0	16,291,619				

EXPENDITURE LIMITATION COMPARISON

	2019	2020
1 Budgeted expenditures/expenses	\$ 16,323,602	\$ 16,291,619
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	16,323,602	16,291,619
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 16,323,602	\$ 16,291,619
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 2020

	2019	2020
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 502,782	\$ 514,912
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	\$ 485,209	\$ 512,363
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 485,209	\$ 512,363
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 467,220	
(2) Prior years' levies	10,080	
(3) Total primary property taxes	\$ 477,300	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies	\$	
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 477,300	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	4.1549	4.3342
(2) Secondary property tax rate		
(3) Total city/town tax rate	4.1549	4.3342
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
GENERAL FUND			
Local taxes			
City Sales	\$ 680,000	\$ 706,131	\$ 680,000
Licenses and permits			
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
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Magistrate	28,000	23,235	29,000
Library	2,300	2,641	2,800
Interest on investments			
Bank Account Interest	500	537	500
Dividends-Workers Comp	200	204	200
In-lieu property taxes			
Contributions			
Voluntary contributions		10	
E-Rate -Library Services		1,785	
Miscellaneous			
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		
Total General Fund	\$ 1,984,693	\$ 1,976,049	\$ 2,050,376

* 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
SPECIAL REVENUE FUNDS			
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	\$ 250
Magistrate Fill the Gap Funds	250	222	3,000
Magistrate Enhancement Funds	300	2,198	127,283
Morenci Unified School District - SRO	\$ 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	500
Community Outreach - CPD	1,000	40	186,500
	\$ 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	\$ 98,050
ADOH/CDBG RA 2017	100,000	1,950	100,000
ADOH/CDBG RA 2018	100,000		253,950
ADOH/CDBG SSP 2016	272,000	18,050	452,000
	\$ 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	100,000
United Way Grant Funding	\$ 468,700	\$ 181,200	\$ 118,700
FMI Community Investment Funds	\$ 150,000	\$ 100,000	\$ 150,000
Cenpatico Grant Funds	20,000	581	10,000
FMI Local Funding-SouthEastern AZ	10,000		662
Operation Stonegarden-Police o/t	11,000	662	160,000
	\$ 191,000	\$ 101,243	\$ 160,000
Library Grants	\$ 5,000	\$ 5,000	\$ 5,000
Other Public Safety Grants			30,000
Historic Preservation Grants			25,000
	\$ 5,000	\$ 5,000	\$ 60,000
Total Special Revenue Funds	\$ 1,868,096	\$ 961,056	\$ 1,763,496

* 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
PERMANENT FUNDS			
Volunteer Firefighters Pension	\$ 700	\$ 1,200	\$ 2,500
	\$ 700	\$ 1,200	\$ 2,500
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$ 700	\$ 1,200	\$ 2,500
ENTERPRISE FUNDS			
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
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 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
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	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 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Administration/Visitors Center	\$ 493,077	\$	\$ 398,925	\$ 477,845
Police	502,607		474,474	499,467
Public Works	557,197		368,991	596,029
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
Total General Fund	\$ 2,564,202	\$	\$ 2,064,913	\$ 2,609,739
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	\$ 2,286,033	\$	\$ 809,861	\$ 2,187,780
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
WWTP and Collections System	\$ 11,000,000	\$	\$	\$ 11,000,000
Total Capital Projects Funds	\$ 11,000,000	\$	\$	\$ 11,000,000
PERMANENT FUNDS				
Firemens Pension	\$ 700	\$	\$	\$ 2,500
Total Permanent Funds	\$ 700	\$	\$	\$ 2,500
ENTERPRISE FUNDS				
WasteWater System Operations	\$ 272,667	\$	\$ 228,671	\$ 303,600
North Clifton RV Park	200,000		170,432	188,000
Total Enterprise Funds	\$ 472,667	\$	\$ 399,103	\$ 491,600
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 16,323,602	\$	\$ 3,273,877	\$ 16,291,619

* 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

FUND	Full-Time Equivalent (FTE) 2020	Employee Salaries and Hourly Costs 2020	Retirement Costs 2020	Healthcare Costs 2020	Other Benefit Costs 2020	Total Estimated Personnel Compensation 2020
GENERAL FUND	21	\$ 873,515	\$ 170,676	\$ 264,967	\$ 52,371	\$ 1,361,529
SPECIAL REVENUE FUNDS						
Highway User Revenue Funds	3	\$ 86,633	\$ 16,957	\$ 28,720	\$ 12,283	\$ 144,593
Freeport MicMoRan 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
Total Special Revenue Funds	7	\$ 256,370	\$ 49,156	\$ 99,476	\$ 26,672	\$ 431,674
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
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
Total Enterprise Funds	2	\$ 60,332	\$ 11,840	\$ 20,849	\$ 7,161	\$ 100,182
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	30	\$ 1,190,217	\$ 231,672	\$ 385,292	\$ 86,204	\$ 1,893,385