

RESOLUTION NO. 2022-07

City/Town of Clifton  
Resolution No. 2022-07  
Resolution for the adoption of the budget

Fiscal year 2023

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 9, 2022 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 14, 2022, 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 14, 2022, 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 2023.

Passed by the Clifton City/Town Council, this 14 day of July, 2022.

APPROVED:

Luis M. Montoya

Luis M. Montoya (Jul 19, 2022 14:59 PDT)

Luis Montoya, Mayor

ATTEST:

Esperanza Castaneda

Esperanza Castaneda (Jul 20, 2022 07:13 PDT)

Esperanza Castaneda, Town Clerk

FINAL ADOPTED BUDGET  
APPROVED 7/14/2022

City/Town of Clifton  
Summary Schedule of estimated revenues and expenditures/expenses  
Fiscal year 2023

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	
2022	Adopted/adjusted budgeted expenditures/expenses*	E 1	2,885,826	3,026,380	0	3,412,500	5,000	450,583	0	9,780,289
2022	Actual expenditures/expenses**	E 2	2,066,650	583,709	0	252,119	1,100	298,091	0	3,201,669
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***				0	0	0	0	0	0
2023	Primary property tax levy	B 4	549,000							549,000
2023	Secondary property tax levy	B 5								0
2023	Estimated revenues other than property taxes	C 6	2,664,234	3,652,528	0	3,161,197	5,000	514,800	0	9,997,759
2023	Other financing sources	D 7	0	0	0	0	0	0	0	0
2023	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D 9	0	0	0	0	0	0	0	0
2023	Interfund Transfers (out)	D 10	0	0	0	0	0	0	0	0
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement									0
	Maintained for future capital projects									0
	Maintained for future financial stability									0
										0
										0
2023	Total financial resources available		3,213,234	3,652,528	0	3,161,197	5,000	514,800	0	10,546,759
2023	Budgeted expenditures/expenses	E 13	3,210,234	4,686,840	0	3,161,197	5,000	514,800	0	11,578,071

Expenditure limitation comparison

	2022	2023
1 Budgeted expenditures/expenses	\$ 9,780,289	\$ 11,578,071
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	9,780,289	11,578,071
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 9,780,289	\$ 11,578,071
6 EEC expenditure limitation	\$ 9,780,289	\$ 11,578,071

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 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).

**City/Town of Clifton**  
**Tax levy and tax rate information**  
**Fiscal year 2023**

	<b>2022</b>	<b>2023</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>588,085</u>	\$ <u>658,962</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>549,000</u>	\$ <u>549,000</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>549,000</u>	\$ <u>549,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>536,479</u>	
(2) Prior years' levies	<u>2,892</u>	
(3) Total primary property taxes	\$ <u>539,371</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>539,371</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>4.1155</u>	<u>3.9577</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>4.1155</u>	<u>3.9577</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 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 800,000	\$ 835,720	\$ 800,000
<b>Licenses and permits</b>			
Utilities-Franchise Fees	72,000	89,751	72,000
Business License Fees	2,000	2,001	2,000
Building Permit Fees	10,000	4,987	8,000
Animal Control Fees	2,000	972	1,000
<b>Intergovernmental</b>			
Auto Lieu	402,335	279,406	418,931
State Sales Tax	460,986	451,475	562,950
Urban Revenue Sharing	483,805	469,657	759,103
Smart & Safe AZ Funds		3,037	3,000
<b>Charges for services</b>			
Police Reports	1,000	347	1,000
Building Facilities-Rental	2,000	3,100	2,000
Frisco River Restroom Janitorial Services		6,121	5,500
<b>Fines and forfeits</b>			
Magistrate Court	15,000	4,268	10,000
Library	2,000	1,762	2,000
<b>Interest on investments</b>			
Bank Account Interest	500	253	500
Dividends	200	323	250
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions		150	
<b>Miscellaneous</b>			
Town Parks Reservation Fees	700	575	700
Administration Fees	9,000	13,436	14,000
Cemetery Plot Sales	300	50	300
Safe of Fixed Assets	89,100	112,148	1,000
<b>Total General Fund</b>	<b>\$ 2,352,926</b>	<b>\$ 2,279,539</b>	<b>\$ 2,664,234</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 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Special revenue funds</b>			
Highway User Revenue Funds	\$ 397,962	\$ 307,004	\$ 453,073
AZ CARES Relief - Library	8,020		
	\$ 405,982	\$ 307,004	\$ 453,073
Magistrate Time Payments	\$ 300	\$ 140	\$ 200
Magistrate Fill the Gap Funds	280	585	300
Magistrate Enhancement Funds	1,580	427	570
Morenci Unified School District	127,283		127,283
	\$ 129,443	\$ 1,152	\$ 128,353
FMI Police Officer Wage Supplemental	\$ 180,000	\$ 180,000	\$ 180,000
Police Impound Hearing Fees			600
Community Outreach-CPD			360
FMI Community Investment Fund	100,000		
	\$ 280,000	\$ 180,000	\$ 180,960
Festival of Lights	\$ 4,000	\$	\$ 4,000
Bullet Proof Vest Program			
ADOH/CDBG RA 2021	100,000		100,000
ADOH/CDBG RA 2022			100,000
	\$ 104,000	\$	\$ 204,000
State Library & Archives Grant-Library	\$ 14,100	\$ 15,100	\$ 15,141
Greenlee County Library Grant Match	4,600	4,600	4,600
United Way Grant Funds	200,000	20,000	
	\$ 218,700	\$ 39,700	\$ 19,741
Other Grants	\$	\$	\$ 400,000
American Rescue Plan Act (ARPA)	1,238,398		619,199
American Rescue Plan Act (ARPA) - Library	20,000	19,145	
	\$ 1,258,398	\$ 19,145	\$ 1,019,199
Congressionally Directed Spending	\$	\$	\$ 1,647,202
	\$	\$	\$ 1,647,202
	\$	\$	\$
	\$	\$	\$
<b>Total special revenue funds</b>	\$ 2,396,523	\$ 547,001	\$ 3,652,528

\* 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 2023**

Fund	Other financing 2023		Interfund transfers 2023	
	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 2023**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2022</b>	<b>Expenditure/ expense adjustments approved 2022</b>	<b>Actual expenditures/ expenses* 2022</b>	<b>Budgeted expenditures/ expenses 2023</b>
<b>General Fund</b>				
Administration/Visitors Center	\$ 485,485	\$	\$ 408,546	\$ 557,664
Police	512,201		453,160	558,856
Public Works	768,584		473,346	820,434
Library	109,348		81,366	128,957
Magistrate Court	158,640		136,524	155,880
Fire Department	195,720		98,124	236,780
Animal Control	60,981		53,198	70,448
Dispatch/Communications	274,668		193,640	282,394
Code Enforcement	77,347		51,684	82,442
Mayor & Council	99,937		20,182	165,183
Parks & Recreation	142,915		96,880	151,196
<b>Total General Fund</b>	<b>\$ 2,885,826</b>	<b>\$</b>	<b>\$ 2,066,650</b>	<b>\$ 3,210,234</b>
<b>Special revenue funds</b>				
Public Works/HURF	\$ 706,451	\$	\$ 392,844	\$ 493,959
Magistrate Court Special Funds	14,160		450	14,901
Rental of town facilities	91,100		368	105,000
Special Events/Special Projects	11,400		966	10,480
Grants	1,778,309		72,861	3,549,194
Police Grants-Donations	424,960		116,220	513,306
<b>Total special revenue funds</b>	<b>\$ 3,026,380</b>	<b>\$</b>	<b>\$ 583,709</b>	<b>\$ 4,686,840</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	\$ 3,412,500	\$	\$ 252,119	\$ 3,161,197
<b>Total capital projects funds</b>	<b>\$ 3,412,500</b>	<b>\$</b>	<b>\$ 252,119</b>	<b>\$ 3,161,197</b>
<b>Permanent funds</b>				
Firemens Pension	\$ 5,000	\$	\$ 1,100	\$ 5,000
<b>Total permanent funds</b>	<b>\$ 5,000</b>	<b>\$</b>	<b>\$ 1,100</b>	<b>\$ 5,000</b>
<b>Enterprise funds</b>				
WWTP Operations	\$ 290,583	\$	\$ 153,749	\$ 297,000
North Clifton RV Park	160,000		144,342	217,800
<b>Total enterprise funds</b>	<b>\$ 450,583</b>	<b>\$</b>	<b>\$ 298,091</b>	<b>\$ 514,800</b>
<b>Internal service funds</b>				
Contingency	\$	\$	\$	\$
<b>Total internal service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total all funds</b>	<b>\$ 9,780,289</b>	<b>\$</b>	<b>\$ 3,201,669</b>	<b>\$ 11,578,071</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 2023**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
<b>General Fund</b>	20	\$ 903,980	\$ 205,219	\$ 275,454	\$ 38,624	\$ 1,423,277
<b>Special revenue funds</b>						
HURF	3	\$ 96,990	\$ 18,902	\$ 36,479	\$ 9,104	\$ 161,475
FMI Donation	2	100,464	35,022	37,185	6,275	178,946
Morenci Unified School District	1	50,232	8,836	22,735	3,137	84,940
<b>Total special revenue funds</b>	<b>6</b>	<b>\$ 247,686</b>	<b>\$ 62,760</b>	<b>\$ 96,399</b>	<b>\$ 18,516</b>	<b>\$ 425,361</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>						
Wastewater Treatment Plant	1	\$ 48,445	\$ 9,451	\$ 18,239	\$ 4,552	\$ 80,687
North Clifton RV Park	1	37,522	7,437	7,246	1,571	53,776
<b>Total enterprise funds</b>	<b>2</b>	<b>\$ 85,967</b>	<b>\$ 16,888</b>	<b>\$ 25,485</b>	<b>\$ 6,123</b>	<b>\$ 134,463</b>
<b>Internal service funds</b>						
		\$	\$	\$	\$	\$
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	<b>28</b>	<b>\$ 1,237,633</b>	<b>\$ 284,867</b>	<b>\$ 397,338</b>	<b>\$ 63,263</b>	<b>\$ 1,983,101</b>