

Official Budget Forms

Town of Clifton

Fiscal year 2022

Town of Clifton

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Town of Clifton

Resolution for the Adoption of the Budget

Fiscal year 2022

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 _____, _____, 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 _____, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _____, _____, 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 _____, _____, 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 _____ for the fiscal year _____.

Passed by the _____ City/Town Council, this _____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

Tentative Budget Approved 7/8/2021

**Town of Clifton
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022**

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	
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	2,573,818	2,166,251	0	3,612,500	5,000	436,000	0	8,793,569
2021	Actual Expenditures/Expenses**	E 2	1,703,963	783,581	0	213,497	1,159	303,499	0	3,005,699
2022	Fund Balance/Net Position at July 1***		75,000							75,000
2022	Primary Property Tax Levy	B 4	549,000							549,000
2022	Secondary Property Tax Levy	B 5								0
2022	Estimated Revenues Other than Property Taxes	C 6	2,352,926	2,396,523	0	3,412,500	5,000	450,583	0	8,617,532
2022	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2022	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2022	Interfund Transfers In	D 9	0	0	0	0	0	0	0	0
2022	Interfund Transfers (Out)	D 10	0	0	0	0	0	0	0	0
2022	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
2022	Total Financial Resources Available		2,976,926	2,396,523	0	3,412,500	5,000	450,583	0	9,241,532
2022	Budgeted Expenditures/Expenses	E 13	2,885,826	3,026,380	0	3,412,500	5,000	450,583	0	9,780,289

Expenditure Limitation Comparison

	2021	2022
1 Budgeted expenditures/expenses	\$ 8,793,569	\$ 9,780,289
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	8,793,569	9,780,289
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 8,793,569	\$ 9,780,289
6 EEC expenditure limitation	\$ 8,796,569	\$ 9,780,289

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).

Town of Clifton
Tax Levy and Tax Rate Information
Fiscal year 2022

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>543,727</u>	\$ <u>588,085</u>
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	\$ <u>500,000</u>	\$ <u>549,000</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>500,000</u>	\$ <u>549,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>494,243</u>	
(2) Prior years' levies	<u>6,164</u>	
(3) Total primary property taxes	\$ <u>500,407</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>500,407</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>3.9828</u>	<u>4.1155</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>3.9828</u>	<u>4.1155</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.

Town of Clifton
Revenues Other than Property Taxes
Fiscal Year 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
City Sales Tax	\$ 700,000	\$ 975,272	\$ 800,000
Licenses and permits			
Utilities-Franchise Fees	72,000	42,792	72,000
Business License Fees	1,500	2,780	2,000
Building Permit Fees	10,000	8,568	10,000
Animal Control Fees	2,000	1,538	2,000
Intergovernmental			
Auto Lieu	386,457	375,508	402,335
State Sales Tax	336,136	417,948	460,986
Urban Revenue Sharing	529,925	529,925	483,805
Charges for services			
Police Reports	1,000	387	1,000
Building Facilities - Rentals	2,000	422	2,000
Frisco River Restroom Janitorial Services	3,600		
Fines and forfeits			
Magistrate	20,000	13,562	15,000
Library	2,500	1,590	2,000
Interest on investments			
Bank Account Interest	500	528	500
Dividends	200	72	200
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Town Parks Reservation Fees	700	650	700
Administration Fees	6,000	10,215	9,000
Cemetery Plot Sales	300		300
Sale of Fixed Assets		20,450	89,100
Total General Fund	\$ 2,074,818	\$ 2,402,207	\$ 2,352,926

* 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.

**Town of Clifton
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Special Revenue Funds			
Highway User Revenue Funds	\$ 411,921	\$ 397,397	\$ 397,962
Arizona Office of Tourism	110,000		
AZ CARES Relief Fund-Emergency Responders	425,706		
AZ CARES Relief Fund-Library		4,654	8,020
	\$ 947,627	\$ 402,051	\$ 405,982
Magistrate Time Payments	\$ 3,500	\$ 527	\$ 300
Magistrate Fill the Gap Funds	300	207	280
Magistrate Enhancement Funds	2,500	1,185	1,580
Morenci Unified School District -SRO	127,283		127,283
	\$ 133,583	\$ 1,919	\$ 129,443
FMI Police Officer Wage Supplemental	\$ 180,000	\$ 180,000	\$ 180,000
Police Impound Hearing Fees	900	1,050	
Community Outreach - CPD	500	2,840	
FMI Community Investment Fund			100,000
	\$ 181,400	\$ 183,890	\$ 280,000
Festival of Lights	\$ 4,000	\$	\$ 4,000
Bullet Proof Vests Program	1,500		
ADOH/CDBG RA 2021	100,000		100,000
ADOH/CDBG RA 2018	90,000	90,506	
	\$ 195,500	\$ 90,506	\$ 104,000
State Library & Archives Grant - Library	\$ 14,100	\$ 14,100	\$ 14,100
Greenlee County Library Grant Match	4,600	4,600	4,600
United Way Grant Funds	100,000		200,000
United Way Grant Funds-Police Radios Upgrade	114,082		
	\$ 232,782	\$ 18,700	\$ 218,700
Other Grants	\$ 10,000	\$ 38,812	\$
Historic Preservation Grants	40,000		
	\$ 50,000	\$ 38,812	\$
American Rescue Plan Act (ARPA)	\$	\$	\$ 1,238,398
American Rescue Plan Act (ARPA)-Library			20,000
	\$	\$	\$ 1,258,398
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 1,740,892	\$ 735,878	\$ 2,396,523

* 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.

**Town of Clifton
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Debt Service Funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
Capital Projects Funds			
Wastewater Treatment Plant Upgrade	\$ 3,612,500	\$ 200,000	\$ 3,412,500
	\$ 3,612,500	\$ 200,000	\$ 3,412,500
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Capital Projects Funds	\$ 3,612,500	\$ 200,000	\$ 3,412,500

* 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.

**Town of Clifton
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Internal Service Funds			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
Total all Funds	\$ <u>7,869,210</u>	\$ <u>3,813,212</u>	\$ <u>8,617,532</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.

Town of Clifton
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal year 2022

Fund	Other financing 2022		Interfund transfers 2022	
	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	\$	\$	\$	\$

**Town of Clifton
Expenditures/Expenses by Fund
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
General Fund				
Administration/Visitors Center	\$ 484,166	\$	\$ 433,421	\$ 485,485
Police	521,872		200,866	512,201
Public Works	593,998		340,110	768,584
Library	104,757		96,740	109,348
Magistrate Court	159,326		154,097	158,640
Fire Department	115,161		66,187	195,720
Animal Control	60,072		57,722	60,981
Dispatch/Communications	256,237		162,554	274,668
Code Enforcement	68,930		65,398	77,347
Mayor & Council	77,747		17,891	99,937
Parks & Recreation	131,552		108,977	142,915
Total General Fund	\$ 2,573,818	\$	\$ 1,703,963	\$ 2,885,826
Special Revenue Funds				
Public Works/HURF	\$ 548,921	\$	\$ 379,113	\$ 706,451
Magistrate Court	15,760		462	14,160
Rental Facilities	1,000		366	91,100
Special Events/Special Projects	13,000		1,666	11,400
Grants	604,795		183,954	1,778,309
Police Grants/Donations	982,775		218,020	424,960
Total Special Revenue Funds	\$ 2,166,251	\$	\$ 783,581	\$ 3,026,380
Debt Service Funds				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
Capital Projects Funds				
WWTP Upgrade	\$ 3,612,500	\$	\$ 213,497	\$ 3,412,500
Total Capital Projects Funds	\$ 3,612,500	\$	\$ 213,497	\$ 3,412,500
Permanent Funds				
Firemens Pension	\$ 5,000	\$	\$ 1,159	\$ 5,000
Total Permanent Funds	\$ 5,000	\$	\$ 1,159	\$ 5,000
Enterprise Funds				
WWTP Operations	\$ 286,000	\$	\$ 154,176	\$ 290,583
North Clifton RV Park	150,000		149,323	160,000
Total Enterprise Funds	\$ 436,000	\$	\$ 303,499	\$ 450,583
Internal Service Funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$ 8,793,569	\$	\$ 3,005,699	\$ 9,780,289

* 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.

**Town of Clifton
Expenditures/Expenses by Department
Fiscal year 2022**

Department/Fund	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
Public Works:				
General Fund	\$ 593,998	\$	\$ 412,521	\$ 768,584
Highway User Revenue Fund	548,921		330,839	706,451
Wastewater Funds	286,000		130,038	290,583
Department Total	\$ 1,428,919	\$	\$ 873,398	\$ 1,765,618
List Department:				
Police:				
General Fund	\$ 521,872	\$	\$ 200,866	\$ 512,204
Grants/Donations	982,775		218,020	424,960
Department Total	\$ 1,504,647	\$	\$ 418,886	\$ 937,164
List Department:				
Library:				
General Fund	\$ 104,757	\$	\$ 96,740	\$ 109,348
Grants	31,200		18,700	46,720
Department Total	\$ 135,957	\$	\$ 115,440	\$ 156,068

* 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.

**Town of Clifton
Full-Time Employees and Personnel Compensation
Fiscal year 2022**

Fund	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2022	2022	2022	2022	2022	2022
General Fund	20	\$ 875,583	\$ 190,552	\$ 286,766	\$ 36,618	\$ 1,389,519
Special Revenue Funds						
Highway User Revenue Funds	3	\$ 92,371	\$ 18,311	\$ 34,885	\$ 8,657	\$ 154,224
Freeport McMoRan Donation	2	95,680	28,006	34,888	5,965	164,539
Morenci Unified School District	1	43,680	7,683	20,861	2,713	74,937
Total Special Revenue Funds	6	\$ 231,731	\$ 54,000	\$ 90,634	\$ 17,335	\$ 393,700
Debt Service Funds						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
Capital Projects Funds						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
Permanent Funds						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
Enterprise Funds						
Sewer Fund	1	\$ 46,186	\$ 9,156	\$ 17,443	\$ 4,329	\$ 77,114
North Clifton RV Park Fund	1	17,866	3,584	3,406	742	25,598
Total Enterprise Funds	2	\$ 64,052	\$ 12,740	\$ 20,849	\$ 5,071	\$ 102,712
Internal Service Funds						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
Total all Funds	28	\$ 1,171,366	\$ 257,291	\$ 398,249	\$ 59,024	\$ 1,885,930