

TENTATIVE BUDGET ADOPTED 6.8.2023

City/Town of Clifton
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

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	
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	3,210,234	4,686,840	0	3,161,197	5,000	514,800	0	11,578,071
2023	Actual expenditures/expenses**	E	2	2,273,391	640,920	0	398,421	1,100	348,317	0	3,662,149
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	728,500	1,685,388	0	0	0	0	0	2,413,888
2024	Primary property tax levy	B	4	550,000							550,000
2024	Secondary property tax levy	B	5								0
2024	Estimated revenues other than property taxes	C	6	3,032,813	1,597,736	0	2,766,842	5,500	593,000	0	7,995,891
2024	Other financing sources	D	7	0	0	0	0	0	0	0	0
2024	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D	9	0	0	0	0	0	0	0	0
2024	Interfund Transfers (out)	D	10	0	0	0	0	0	0	0	0
2024	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
	Maintained for future retirement contributions										0
2024	Total financial resources available		12	4,311,313	3,283,124	0	2,766,842	5,500	593,000	0	10,959,779
2024	Budgeted expenditures/expenses	E	13	4,311,313	3,265,972	0	2,766,842	5,500	610,152	0	10,959,779

Expenditure limitation comparison

	2023	2024
1 Budgeted expenditures/expenses	\$ 11,578,071	\$ 10,959,779
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	11,578,071	10,959,779
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 11,578,071	\$ 10,959,779
6 EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 11,578,071	\$ 10,959,779

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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

City/Town of Clifton
Tax levy and tax rate information
Fiscal year 2024

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>658,962</u>	\$ <u>718,035</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>549,000</u>	\$ <u>550,000</u>
<u>Property tax judgment</u>	_____	_____
B. Secondary property taxes	_____	_____
<u>Property tax judgment</u>	_____	_____
C. Total property tax levy amounts	\$ <u>549,000</u>	\$ <u>550,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>384,615</u>	_____
(2) Prior years' levies	_____	_____
(3) Total primary property taxes	\$ <u>388,673</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>388,673</u>	_____
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ <u>3.9577</u>	_____ <u>3.8802</u>
<u>Property tax judgment</u>	_____	_____
(2) Secondary property tax rate	_____	_____
<u>Property tax judgment</u>	_____	_____
(3) Total city/town tax rate	_____ <u>3.9577</u>	_____ <u>3.8802</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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
City Sales Tax	\$ 800,000	\$ 958,381	\$ 950,000
Licenses and permits			
Utilities-Franchise Fees	72,000	62,969	75,000
Business License Fees	2,000	2,310	2,000
Building Permit Fees	8,000	2,431	4,000
Animal Control Fees	1,000	734	1,000
Intergovernmental			
Auto Lieu	418,931	276,149	363,204
State Sales Tax	562,950	468,931	579,124
Urban Revenue Sharing	759,103	608,152	1,031,635
Smart & Safe AZ Funds	3,000	3,916	
Charges for services			
Police Reports	1,000	898	1,000
Building Facilities-Rental	2,000	6,905	7,000
Frisco River Restroom Janitorial Services	5,500	6,707	6,000
Fines and forfeits			
Magistrate Court	10,000	2,772	5,000
Library	2,000	1,993	2,000
Interest on investments			
Bank Account Interest	500	269	500
Dividends	250	328	250
In-lieu property taxes			
Contributions			
Miscellaneous			
Town Parks Reservation Fees	700	550	800
Administration Fees	14,000	3,078	3,000
Cemetery Plot Sales	300		300
Safe of Fixed Assets	1,000		1,000
Total General Fund	\$ 2,664,234	\$ 2,407,473	\$ 3,032,813

* 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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Special revenue funds			
Highway User Revenue Funds	\$ 453,073	\$ 450,023	\$ 429,953
	\$ 453,073	\$ 450,023	\$ 429,953
Magistrate Time Payments	\$ 200	\$ 157	\$ 200
Magistrate Fill the Gap Funds	300	596	300
Magistrate Enhancement Funds	570	336	500
Morenci Unified School District	127,283		127,283
	\$ 128,353	\$ 1,089	\$ 128,283
FMI Police Officer Wage Supplemental	\$ 180,000	\$ 150,000	\$ 180,000
Police Impound Hearing Fees	600		500
Community Outreach-CPD	360	211	300
	\$ 180,960	\$ 150,211	\$ 180,800
Festival of Lights	\$ 4,000	\$ 9,694	\$ 4,000
ADOH/CDBG RA 2021	100,000	79,880	
ADOH/CDBG RA 2022	100,000		100,000
	\$ 204,000	\$ 89,574	\$ 104,000
State Library & Archives Grant-Library	\$ 15,141	\$ 15,100	\$ 15,100
Greenlee County Library Grant Match	4,600	4,600	4,600
	\$ 19,741	\$ 19,700	\$ 19,700
Other Grants	\$ 400,000	\$ 511	\$ 735,000
American Rescue Plan Act (ARPA)	619,199	619,199	
	\$ 1,019,199	\$ 619,710	\$ 735,000
Congressionally Directed Spending	\$ 1,647,202	\$	\$
	\$ 1,647,202	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total special revenue funds	\$ 3,652,528	\$ 1,330,307	\$ 1,597,736

* 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 2024

<u>Source of revenues</u>	<u>Estimated revenues 2023</u>	<u>Actual revenues[*] 2023</u>	<u>Estimated revenues 2024</u>
Debt service funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$	\$	\$
Capital projects funds			
Wastewater Treatment Plant	\$ 3,161,197	\$	\$ 2,766,842
	\$ 3,161,197	\$	\$ 2,766,842
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total capital projects funds	\$ 3,161,197	\$	\$ 2,766,842

* 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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Permanent funds			
Volunteer Firefighter Pension	\$ 5,000	\$ 5,765	\$ 5,500
	\$ 5,000	\$ 5,765	\$ 5,500
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total permanent funds	\$ 5,000	\$ 5,765	\$ 5,500
Enterprise funds			
Wastewater System Operations	\$ 297,000	\$ 319,209	\$ 348,000
North Clifton RV Park	217,800	229,274	245,000
	\$ 514,800	\$ 548,483	\$ 593,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total enterprise funds	\$ 514,800	\$ 548,483	\$ 593,000

* 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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Internal service funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ <u>9,997,759</u>	\$ <u>4,292,028</u>	\$ <u>7,995,891</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 2024

Fund	Other financing 2024		Interfund transfers 2024	
	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 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Fund				
Administration/Visitors Center	\$ 557,664	\$	\$ 463,418	\$ 731,003
Police	558,856		523,300	557,148
Public Works	820,434		499,319	774,977
Library	128,957		94,226	183,152
Magistrate Court	155,880		95,171	163,407
Fire Department	236,780		87,940	393,131
Animal Control	70,448		60,985	117,594
Dispatch/Communications	282,394		220,285	365,546
Code Enforcement	82,442		56,516	92,717
Mayor & Council	165,183		69,163	783,203
Parks & Recreation	151,196		103,068	149,435
Total General Fund	\$ 3,210,234	\$	\$ 2,273,391	\$ 4,311,313
Special revenue funds				
Public Works/HURF	\$ 493,959	\$	\$ 410,387	\$ 530,953
Magistrate Court Special Funds	14,901			13,677
Rental of town facilities	105,000		338	105,000
Special Events/Special Projects	10,480		6,240	15,409
Grants	3,549,194		216,011	1,981,123
Police Grants-Donations	513,306		7,944	619,810
Total special revenue funds	\$ 4,686,840	\$	\$ 640,920	\$ 3,265,972
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
WWTP Upgrade	\$ 3,161,197	\$	\$ 398,421	\$ 2,766,842
Total capital projects funds	\$ 3,161,197	\$	\$ 398,421	\$ 2,766,842
Permanent funds				
Firemens Pension	\$ 5,000	\$	\$ 1,100	\$ 5,500
Total permanent funds	\$ 5,000	\$	\$ 1,100	\$ 5,500
Enterprise funds				
WWTP Operations	\$ 297,000	\$	\$ 161,444	\$ 348,000
North Clifton RV Park	217,800		186,873	262,152
Total enterprise funds	\$ 514,800	\$	\$ 348,317	\$ 610,152
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 11,578,071	\$	\$ 3,662,149	\$ 10,959,779

* 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 2024

Fund	Full-time equivalent (FTE) 2024	Employee salaries and hourly costs 2024	Retirement costs 2024	Healthcare costs 2024	Other benefit costs 2024	Total estimated personnel compensation 2024
General Fund	20	\$ 960,976	\$ 220,016	\$ 320,582	\$ 33,040	\$ 1,534,614
Special revenue funds						
HURF	3	\$ 101,839	\$ 20,307	\$ 30,562	\$ 8,738	\$ 161,446
FMI Donation	2	100,464	37,242	46,214	5,425	189,345
Morenci Unified School District	1	50,232	8,836	23,107	2,713	84,887
Total special revenue funds	6	\$ 252,535	\$ 66,385	\$ 99,883	\$ 16,875	\$ 435,678
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Wastewater Treatment	1	\$ 50,920	\$ 10,153	\$ 15,281	\$ 4,369	\$ 80,723
North Clifton RV Park	1	39,400	7,856	7,028	1,411	55,695
Total enterprise funds	2	\$ 90,320	\$ 18,009	\$ 22,309	\$ 5,780	\$ 136,418
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	28	\$ 1,303,831	\$ 304,410	\$ 442,774	\$ 55,696	\$ 2,106,710