

City/Town of Clifton
 Summary Schedule of estimated revenues and expenditures/expenses
 Fiscal year 2023
 TENTATIVE BUDGET APPROVED 6/09/2022

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		
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
	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3			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		11								0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
											0
2023	Total financial resources available		12	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	\$	\$

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

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

	2022	2023
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 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>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) Current 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) Current 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
General Fund			
Local taxes			
City Sales Tax	\$ 800,000	\$ 835,720	\$ 800,000
Licenses and permits			
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
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Magistrate Court	15,000	4,268	10,000
Library	2,000	1,762	2,000
Interest on investments			
Bank Account Interest	500	253	500
Dividends	200	323	250
In-lieu property taxes			
Contributions			
Voluntary contributions		150	
Miscellaneous			
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
Total General Fund	\$ 2,352,926	\$ 2,279,539	\$ 2,664,234

* 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
Special revenue funds			
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
	\$	\$	\$
	\$	\$	\$
Total special revenue funds	\$ 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
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Debt service funds			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
Total debt service funds	\$ _____	\$ _____	\$ _____
Capital projects funds			
Wastewater Treatment Plant	\$ 3,412,500	\$ 251,302	\$ 3,161,197
	_____	_____	_____
	_____	_____	_____
	\$ 3,412,500	\$ 251,302	\$ 3,161,197
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
Total capital projects funds	\$ 3,412,500	\$ 251,302	\$ 3,161,197

* 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
Internal service funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ <u>8,617,532</u>	\$ <u>3,609,175</u>	\$ <u>9,997,759</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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	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 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
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
Total General Fund	\$ 2,885,826	\$	\$ 2,066,650	\$ 3,210,234
Special revenue funds				
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
Total special revenue funds	\$ 3,026,380	\$	\$ 583,709	\$ 4,686,840
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
WWTP Upgrade	\$ 3,412,500	\$	\$ 252,119	\$ 3,161,197
Total capital projects funds	\$ 3,412,500	\$	\$ 252,119	\$ 3,161,197
Permanent funds				
Firemens Pension	\$ 5,000	\$	\$ 1,100	\$ 5,000
Total permanent funds	\$ 5,000	\$	\$ 1,100	\$ 5,000
Enterprise funds				
WWTP Operations	\$ 290,583	\$	\$ 153,749	\$ 297,000
North Clifton RV Park	160,000		144,342	217,800
Total enterprise funds	\$ 450,583	\$	\$ 298,091	\$ 514,800
Internal service funds				
Contingency	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 9,780,289	\$	\$ 3,201,669	\$ 11,578,071

* 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 2023**

Department/Fund	Adopted budgeted expenditures/expenses 2022	Expenditure/expense adjustments approved 2022	Actual expenditures/expenses* 2022	Budgeted expenditures/expenses 2023
Public Works:				
General Fund	\$ 768,584	\$	\$ 473,346	\$ 820,434
Highway User Revenue Fund	706,451		392,844	493,959
Wastewater Funds	290,583		153,749	297,000
Department total	\$ <u>1,765,618</u>	\$	\$ <u>1,019,939</u>	\$ <u>1,611,393</u>

List department:

Police:				
General Fund	\$ 512,204	\$	\$ 453,160	\$ 558,856
Grants/Donations	424,960		116,220	513,306
Department total	\$ <u>937,164</u>	\$	\$ <u>569,380</u>	\$ <u>1,072,162</u>

List department:

Library:				
General Fund	\$ 109,348	\$	\$ 81,366	\$ 128,957
Grants	46,720		15,602	19,741
Department total	\$ <u>156,068</u>	\$	\$ <u>96,968</u>	\$ <u>148,698</u>

* 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
General Fund	20	\$ 903,980	\$ 205,219	\$ 275,454	\$ 38,624	\$ 1,423,277
Special revenue funds						
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
Total special revenue funds	6	\$ 247,686	\$ 62,760	\$ 96,399	\$ 18,516	\$ 425,361
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
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
Total enterprise funds	2	\$ 85,967	\$ 16,888	\$ 25,485	\$ 6,123	\$ 134,463
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	28	\$ 1,237,633	\$ 284,867	\$ 397,338	\$ 63,263	\$ 1,983,101