

City/Town of Town of Clifton
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

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
2024 Adopted/adjusted budgeted expenditures/expenses*	E 1	4,311,313	3,265,972	0	2,766,842	5,500	610,152	0	10,959,779
2024 Actual expenditures/expenses**	E 2	3,189,749	316,445	0	2,386,461	1,100	415,395	0	6,309,150
2025 Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	696,000	1,760,244	0	0	0	0	0	2,456,244
2025 Primary property tax levy	B 4	650,000							650,000
2025 Secondary property tax levy	B 5								0
2025 Estimated revenues other than property taxes	C 6	2,858,903	5,507,286	0	330,381	5,000	588,000	0	9,289,570
2025 Other financing sources	D 7	0	0	0	0	0	0	0	0
2025 Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2025 Interfund transfers in	D 9	0	0	0	0	0	0	0	0
2025 Interfund Transfers (out)	D 10	0	0	0	0	0	0	0	0
2025 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
2025 Total financial resources available	12	4,204,903	7,267,530	0	330,381	5,000	588,000	0	12,395,814
2025 Budgeted expenditures/expenses	E 13	4,204,903	7,217,530	0	380,381	5,000	588,000	0	12,395,814

Expenditure limitation comparison

1 Budgeted expenditures/expenses
2 Add/subtract: estimated net reconciling items
3 Budgeted expenditures/expenses adjusted for reconciling items
4 Less: estimated exclusions
5 Amount subject to the expenditure limitation
6 EEC expenditure limitation or voter-approved alternative expenditure limitation

2024	2025
\$ 10,959,779	\$ 12,395,814
10,959,779	12,395,814
\$ 10,959,779	\$ 12,395,814
\$	\$

☐ 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 Town of Clifton
Tax levy and tax rate information
Fiscal year 2025

	<u>2024</u>	<u>2025</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>718,035</u>	\$ <u>667,215</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>550,000</u>	\$ <u>650,000</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>550,000</u>	\$ <u>650,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>465,667</u>	
(2) Prior years' levies	<u>3,527</u>	
(3) Total primary property taxes	\$ <u>469,194</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>469,194</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>3.9805</u>	<u>4.2329</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>3.9805</u>	<u>4.2329</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 Town of Clifton
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
City Sales Tax	\$ 950,000	\$ 1,073,062	\$ 1,000,000
Licenses and permits			
Utilities-Franchise Fees	75,000	91,799	75,000
Business License Fees	2,000	3,299	2,000
Building Permit Fees	4,000	7,730	4,000
Animal Control Fees	1,000	673	700
Intergovernmental			
Auto Lieu	363,204	291,959	366,278
State Sales Tax	579,124	463,766	575,361
Urban Revenue Sharing	1,031,635	832,735	809,864
Smart & Safe AZ Funds		339	
Charges for services			
Police Reports	1,000	97	500
Building Facilities-Rental	7,000	4,135	5,000
Frisco River Restroom Janitorial Services	6,000	5,079	5,000
Fines and forfeits			
Magistrate Court	5,000	1,138	8,000
Library	2,000	1,932	2,000
Interest on investments			
Bank Account Interest	500	124	150
Dividends	250	339	250
In-lieu property taxes			
Contributions			
Miscellaneous			
Town Parks Reservation Fees	800	400	500
Administration Fees	3,000	4,876	4,000
Cemetery Plot Sales	300	1,000	300
Sale of Fixed Assets	1,000		
Total General Fund	\$ 3,032,813	\$ 2,784,483	\$ 2,858,903

* 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 Town of Clifton
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special revenue funds			
Highway User Revenue Fund	\$ 429,953	\$ 375,232	\$ 411,354
	\$ 429,953	\$ 375,232	\$ 411,354
Magistrate Time Payments	\$ 200	\$ 196	\$ 200
Magistrate Fill the Gap Funds	300	571	300
Magistrate Enhancement Funds	500	347	500
Morenci Unified School District	127,283		127,283
	\$ 128,283	\$ 1,114	\$ 128,283
FMI Police Officer Wage Supplement	\$ 180,000	\$ 165,000	\$ 180,000
Police Impound Hearing Fees	500	300	450
Community Outreach CPD	300		300
	\$ 180,800	\$ 165,300	\$ 180,750
ADOH/CDBG RA 2022	\$ 100,000	\$ 10,801	\$ 89,199
ADOH/CDBG RA 2025			100,000
	\$ 100,000	\$ 10,801	\$ 189,199
State Library & Archives Grant - Library	\$ 15,100	\$ 15,100	\$ 15,100
Greenlee County Library Grant Match	4,600	4,600	4,600
	\$ 19,700	\$ 19,700	\$ 19,700
Other Grants	\$ 735,000	\$ 126,000	\$ 1,078,000
ADOT			2,000,000
	\$ 735,000	\$ 126,000	\$ 3,078,000
Congressionally Directed Spending	\$	\$	1,500,000
	\$	\$	1,500,000
	\$	\$	
	\$	\$	
Total special revenue funds	\$ 1,593,736	\$ 698,147	\$ 5,507,286

* 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 Town of Clifton
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Debt service funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$	\$	\$
Capital projects funds			
Wastewater Treatment Plant	\$ 2,766,842	\$	\$ 330,381
	\$ 2,766,842	\$	\$ 330,381
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total capital projects funds	\$ 2,766,842	\$	\$ 330,381

* 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.

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Permanent funds			
Volunteer Firefighter Pension	\$ 5,500	\$ 4,732	\$ 5,000
	\$ 5,500	\$ 4,732	\$ 5,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total permanent funds	\$ 5,500	\$ 4,732	\$ 5,000
Enterprise funds			
Wastewater System Operations	\$ 348,000	\$ 300,427	\$ 360,000
North Clifton RV Park	245,000	214,592	228,000
	\$ 593,000	\$ 515,019	\$ 588,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total enterprise funds	\$ 593,000	\$ 515,019	\$ 588,000

Official City/Town Budget Forms

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Internal service funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total internal service funds	\$	\$	\$
Total all funds	\$ 7,991,891	\$ 4,002,381	\$ 9,289,570

Official City/Town Budget Forms

**City/Town of Town of Clifton
Expenditures/expenses by fund
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
General Fund				
Administrative/Visitors Center	\$ 731,003	\$	\$ 613,589	\$ 918,202
Police	557,148		567,726	673,094
Public Works	774,977		313,170	850,206
Library	183,152		136,307	305,667
Magistrate Court	163,407		116,772	165,763
Fire Department	393,131		154,830	147,715
Animal Control	117,594		119,139	130,371
Dispatch/Communications	365,546		266,547	426,200
Code Enforcement	92,717		72,162	134,310
Mayor & Council	783,203		697,178	287,954
Parks & Recreation	149,435		132,330	165,421
Total General Fund	\$ 4,311,313	\$	\$ 3,189,750	\$ 4,204,903
Special revenue funds				
Public Works/HURF	\$ 530,953	\$	\$ 203,688	\$ 687,390
Magistrate Court Special Funds	13,677			19,161
Rental of Town Facilities	105,000		276	600
Special Events/Special Projects	15,409		15,409	
Grants	1,981,123		55,210	5,760,379
Police Grants-Donations	619,810		41,862	750,000
Total special revenue funds	\$ 3,265,972	\$	\$ 316,445	\$ 7,217,530
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
WWTP Upgrade	\$ 2,766,842	\$	\$ 2,386,461	\$ 380,381
Total capital projects funds	\$ 2,766,842	\$	\$ 2,386,461	\$ 380,381
Permanent funds				
Firemens Pension	\$ 5,500	\$	\$ 1,100	\$ 5,000
Total permanent funds	\$ 5,500	\$	\$ 1,100	\$ 5,000
Enterprise funds				
WWTP Operations	\$ 348,000	\$	\$ 170,644	\$ 360,000
North Clifton RV Park	262,152		244,751	228,000
Total enterprise funds	\$ 610,152	\$	\$ 415,395	\$ 588,000
Internal service funds				
Contingency	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 10,959,779	\$	\$ 6,309,151	\$ 12,395,814

* 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 Town of Clifton
Expenditures/expenses by department
Fiscal year 2025

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2024	2024	2024	2025
Public Works				
General Fund	\$ 774,977	\$	\$ 313,170	\$ 850,206
Highway User Revenue Fund	530,953		203,688	687,390
Wastewater Funds	348,000		170,644	360,000
Department total	\$ 1,653,930	\$	\$ 687,502	\$ 1,897,596
List department:				
Police				
General Fund	\$ 557,148	\$	\$ 567,726	\$ 673,094
Grants/Donations	619,810		41,862	750,000
Department total	\$ 1,176,958	\$	\$ 609,588	\$ 1,423,094
List department:				
Library				
General Fund	\$ 183,152	\$	\$ 136,307	\$ 305,667
List other funds	19,700		19,700	19,700
Department total	\$ 202,852	\$	\$ 156,007	\$ 325,367

* 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 Town of Clifton
Full-time employees and personnel compensation
Fiscal year 2025

Fund	Full-time equivalent (FTE) 2025	Employee salaries and hourly costs 2025	Retirement costs 2025	Healthcare costs 2025	Other benefit costs 2025	Total estimated personnel compensation 2025
General Fund	20	\$ 1,156,182	\$ 238,438	\$ 340,849	\$ 47,547	\$ 1,783,016
Special revenue funds						
HURF	3	\$	\$	\$	\$	\$
FMI Donation	2	107,498	31,626	51,770	14,035	204,929
Morenci Unified School District	1	53,749	15,813	25,885	7,017	102,464
Total special revenue funds	6	\$ 161,247	\$ 47,439	\$ 77,655	\$ 21,052	\$ 307,393
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	\$ 56,828	\$ 6,904	\$ 23,737	\$ 5,090	\$ 92,559
North Clifton RV Park	1	43,334	5,318	7,869	4,879	61,400
Total enterprise funds	2	\$ 100,162	\$ 12,222	\$ 31,606	\$ 9,969	\$ 153,959
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	28	\$ 1,417,591	\$ 298,099	\$ 450,110	\$ 78,568	\$ 2,244,368