

**CITY/TOWN OF CLIFTON**  
**Resolution # 2018-09**  
**Resolution for the Adoption of the Budget**

**Fiscal Year 2019**

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on June 14, 2018, 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 Town of Clifton, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on July 12, 2018, 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

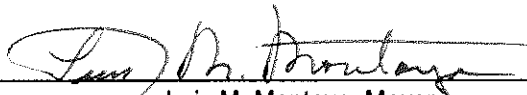
WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on July 12, 2018, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

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

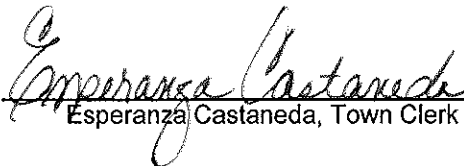
RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Clifton for the fiscal year 2019.

Passed by the Clifton Town Council, this 12th day of July 2018.

APPROVED:

  
\_\_\_\_\_  
Luis M. Montoya, Mayor

ATTEST:

  
\_\_\_\_\_  
Esperanza Castaneda, Town Clerk

**CITY/TOWN OF CLIFTON**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2019**

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
<b>GENERAL FUND</b>	22	\$ 865,327	\$ 166,925	\$ 244,110	\$ 51,397	\$ 1,327,759
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue Funds	2	\$ 84,940	\$ 16,521	\$ 24,683	\$ 12,037	\$ 138,181
Freeport McMoRan Donation	3	126,049	23,912	38,724	10,682	199,367
<b>Total Special Revenue Funds</b>	5	\$ 210,989	\$ 40,433	\$ 63,407	\$ 22,719	\$ 337,548
<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>						
Sewer Fund	1	\$ 42,470	\$ 8,260	\$ 12,342	\$ 6,019	\$ 69,091
North Clifton RV Park Fund	1	16,687	3,246	6,094	998	27,025
<b>Total Enterprise Funds</b>	2	\$ 59,157	\$ 11,506	\$ 18,436	\$ 7,017	\$ 96,116
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	29	\$ 1,135,473	\$ 218,864	\$ 325,953	\$ 81,133	\$ 1,761,423

CITY/TOWN OF CLIFTON  
 Summary Schedule of Estimated Revenues and Expenditures/Expenses  
 Fiscal Year 2019  
 APPROVED

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	2,550,721	2,360,511	0	10,400,000	700	446,000	0	15,757,932
2018	Actual Expenditures/Expenses**	E	2,277,056	815,957	0	0	1,080	428,694	0	3,522,787
2019	Fund Balance/Net Position at July 1***		100,000	412,237						512,237
2019	Primary Property Tax Levy	B	485,209							485,209
2019	Secondary Property Tax Levy	B								0
2019	Estimated Revenues Other than Property Taxes	C	1,984,693	1,868,096	0	11,000,000	700	472,667	0	15,326,156
2019	Other Financing Sources	D	0	0	0	0	0	0	0	0
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers (Out)	D	0	0	0	0	0	0	0	0
2019	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2019	Total Financial Resources Available		2,569,902	2,280,333	0	11,000,000	700	472,667	0	16,323,602
2019	Budgeted Expenditures/Expenses	E	2,564,202	2,286,033	0	11,000,000	700	472,667	0	16,323,602

**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

	2018	2019
1.	\$ 15,757,932	\$ 16,323,602
2.		
3.	15,757,932	16,323,602
4.		
5.	\$ 15,757,932	\$ 16,323,602
6.	\$	\$

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).

**CITY/TOWN OF CLIFTON**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2019**

	<b>2018</b>	<b>2019</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>479,754</u>	\$ <u>502,782</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>483,256</u>	\$ <u>485,209</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>483,256</u>	\$ <u>485,209</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>272,120</u>	
(2) Prior years' levies	<u>7,333</u>	
(3) Total primary property taxes	\$ <u>279,453</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>279,453</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>4.0837</u>	<u>4.1549</u>
(2) Secondary property tax rate	<u>          </u>	<u>          </u>
(3) Total city/town tax rate	<u>4.0837</u>	<u>4.1549</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 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales	\$ 670,000	\$ 684,396	\$ 680,000
<b>Licenses and permits</b>			
Utilities - Franchise Fees	71,000	71,254	72,000
Business License	1,500	2,520	1,500
Building Permits	12,000	21,515	10,000
Animal Control	2,000	3,078	3,000
<b>Intergovernmental</b>			
Auto Lieu	357,694	310,155	331,408
State Sales Tax	350,196	357,015	370,596
Urban Revenue Sharing	462,441	462,491	458,389
Patterson Restroom Maintenance	3,600	2,637	3,600
<b>Charges for services</b>			
Police Reports	600	1,112	1,000
Building Facilities - Rentals	12,000	11,515	10,400
<b>Fines and forfeits</b>			
Magistrate	26,000	26,085	28,000
Library	2,300	2,194	2,300
<b>Interest on investments</b>			
Bank Account Interest	500	598	500
Dividends-Workers Comp	200	247	200
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions		540	
<b>Miscellaneous</b>			
Park Reservation Fees	500	375	500
Administration Fees	7,500	6,852	10,000
Cemetery Plot Sales	300	250	300
		5,305	1,000
<b>Total General Fund</b>	<b>\$ 1,980,331</b>	<b>\$ 1,970,134</b>	<b>\$ 1,984,693</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 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>SPECIAL REVENUE FUNDS</b>			
Highway User Revenue Funds	\$ 430,914	\$ 369,708	\$ 407,601
State Historic Preservation Office SHPO	25,000		
AZ Office of Tourism	3,500		3,500
	\$ 459,414	\$ 369,708	\$ 411,101
Magistrate Time Payments	\$ 750	\$ 1,334	\$ 900
Magistrate Fill the Gap Funds	250	226	250
Magistrate Enhancement Funds	1,500	2,390	300
	\$ 2,500	\$ 3,950	\$ 1,450
FMI Police Officer Wage Supplement	\$ 180,000	\$ 180,000	\$ 180,000
Police Impound Hearing Fees	2,850	5,865	5,000
Governor's Office of Highway Safety	140,000	5,637	70,000
Other Police Grants	9,800	738	
	\$ 332,650	\$ 192,240	\$ 255,000
Festival of Lights	\$ 4,000	\$ 8,661	\$ 4,000
Indian Gaming	8,500		8,500
ADOH/SSP 2016	300,000		272,000
Bullet Proof Vests Grant (BPV)			5,000
	\$ 312,500	\$ 8,661	\$ 289,500
HSIP Project-Traffic Sign Replacement	\$ 50,345		\$ 50,345
ADOH/CDBG RA 2017	100,000		100,000
ADOHCDBG RA 2018			100,000
Community Outreach - CPD		692	1,000
	\$ 150,345	\$ 692	\$ 251,345
State Library & Archives Grant- Library	\$ 14,100	\$ 14,100	\$ 14,100
Greenlee County Grant Match-Library	4,600	4,600	4,600
LSTA Library Grant	18,936	10,000	
United Way Grant Funding	450,000		450,000
	\$ 487,636	\$ 28,700	\$ 468,700
FMI Community Investment Funds	\$ 150,000	\$ 91,000	\$ 150,000
Cenpatico Grant Funds	20,000	5,000	20,000
FMI Local Funding-SouthEastern AZ	10,000		10,000
Operation Stonegarden - Police o/t			11,000
	\$ 180,000	\$ 96,000	\$ 191,000
WIFA Funding	\$ 40,000		\$
	\$ 40,000	\$	\$
<b>Total Special Revenue Funds</b>	<b>\$ 1,965,045</b>	<b>\$ 699,951</b>	<b>\$ 1,868,096</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 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>INTERNAL SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <u>14,792,076</u>	\$ <u>3,155,710</u>	\$ <u>15,326,156</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 2019**

<u>FUND</u>	<u>OTHER FINANCING</u> <u>2019</u>		<u>INTERFUND TRANSFERS</u> <u>2019</u>	
	<u>SOURCES</u>	<u>&lt;USES&gt;</u>	<u>IN</u>	<u>&lt;OUT&gt;</u>
<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 2019**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2018</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2019</b>
<b>GENERAL FUND</b>				
Administration/Visitors Center	\$ 475,476	\$	\$ 425,584	\$ 493,077
Police	490,198		509,102	502,607
Public Works	560,099		509,040	557,197
Library	99,880		84,522	102,702
Magistrate Court	153,265		149,868	152,372
Fire Department	123,561		103,522	112,161
Animal Control	56,015		51,160	59,210
Dispatch/Communications	252,619		230,975	246,126
Code Enforcement	68,807		54,632	66,770
Mayor & Council	135,247		36,239	138,247
Parks & Recreation	135,554		122,412	133,733
<b>Total General Fund</b>	<b>\$ 2,550,721</b>	<b>\$</b>	<b>\$ 2,277,056</b>	<b>\$ 2,564,202</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Funds	\$ 580,914	\$	\$ 467,885	\$ 566,601
Magistrate Court	8,129		962	8,050
Facilities Rental	12,866		7,205	5,700
Special Events/Special Projects	65,301		28,292	82,247
Grants	1,693,301		311,613	1,623,435
<b>Total Special Revenue Funds</b>	<b>\$ 2,360,511</b>	<b>\$</b>	<b>\$ 815,957</b>	<b>\$ 2,286,033</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 and Collection System	\$ 10,400,000	\$	\$	\$ 11,000,000
<b>Total Capital Projects Funds</b>	<b>\$ 10,400,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 11,000,000</b>
<b>PERMANENT FUNDS</b>				
Firemens Pension	\$ 700	\$	\$ 1,080	\$ 700
<b>Total Permanent Funds</b>	<b>\$ 700</b>	<b>\$</b>	<b>\$ 1,080</b>	<b>\$ 700</b>
<b>ENTERPRISE FUNDS</b>				
WasteWater System Operations	\$ 246,000	\$	\$ 230,498	\$ 272,667
North Clifton RV Park	200,000		198,196	200,000
<b>Total Enterprise Funds</b>	<b>\$ 446,000</b>	<b>\$</b>	<b>\$ 428,694</b>	<b>\$ 472,667</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 15,757,932</b>	<b>\$</b>	<b>\$ 3,522,787</b>	<b>\$ 16,323,602</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 2019**

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<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
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<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
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<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>29</b>	<b>\$ 1,135,473</b>	<b>\$ 218,864</b>	<b>\$ 325,953</b>	<b>\$ 81,133</b>	<b>\$ 1,761,423</b>