

INSTRUCTIONS

BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the City/Town Name:
2. Select the Budget Year

CITY/TOWN OF CLIFTON
2014

Protection/Unprotection of File:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected you can move from one cell to the next using the Tab key. A password was not assigned, so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that the additional lines are included, and make changes accordingly. Once changes have been made, the sheet should be re-protected by reversing the above process. Re-protecting the sheets will help ensure that formulas are not accidentally altered or deleted.

Printing Tips:

Schedule A can be printed on one page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

OFFICIAL BUDGET FORMS

CITY/TOWN OF CLIFTON

Fiscal Year 2014

CITY/TOWN OF CLIFTON

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CITY/TOWN OF CLIFTON

Resolution for the Adoption of the Budget

Fiscal Year 2014

RESOLUTION NO. 2013-08

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on August 8, 2013, 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 August 8, 2013, 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 August 8, 2013, 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 2014.

Passed by the Clifton Town Council, this 8th day of August 2013.

APPROVED:

John Decker, Mayor

ATTEST:

Esperanza Castaneda, Town Clerk

CITY/TOWN OF CLIFTON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 2,116,312	\$ 1,695,791	\$ 560,789	Primary: \$ 260,856	\$ 1,696,462	\$	\$	\$	\$	\$ 2,518,107	\$ 2,486,885
2. Special Revenue Funds	1,610,214	354,244	674,359	Secondary:	1,870,879					2,545,238	2,446,460
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds											
7. Permanent Funds	200				700					700	700
8. Enterprise Funds Available	440,251	302,065			342,452					342,452	482,730
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	440,251	302,065			342,452					342,452	482,730
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 4,166,977	\$ 2,352,100	\$ 1,235,148	\$ 260,856	\$ 3,910,493	\$	\$	\$	\$	\$ 5,406,497	\$ 5,416,775

EXPENDITURE LIMITATION COMPARISON

	2013	2014
1. Budgeted expenditures/expenses	<u>\$ 4,166,977</u>	<u>\$ 5,416,775</u>
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	<u>4,166,977</u>	<u>5,416,775</u>
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	<u>\$ 4,166,977</u>	<u>\$ 5,416,775</u>
6. EEC or voter-approved alternative expenditure limitation	<u>\$ 4,166,977</u>	<u>\$ 5,416,775</u>

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 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 in this column 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 2014

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>355,460</u>	\$ <u>370,808</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>257,000</u>	\$ <u>260,856</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>257,000</u>	\$ <u>260,856</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>245,541</u>	
(2) Prior years' levies	<u>3,270</u>	
(3) Total primary property taxes	\$ <u>248,811</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>248,811</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>2.7110</u>	<u>2.7710</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>2.7110</u>	<u>2.7710</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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
City Sales	\$ 500,000	\$ 656,164	\$ 630,000
Licenses and permits			
Utilities-Franchises	62,000	67,315	62,000
Business License	1,500	3,304	1,800
Building Permits	3,000	34,287	4,000
Animal Control	3,000	2,833	3,000
Intergovernmental			
Auto Lieu	252,715	236,848	269,176
State Sales Tax	276,867	246,546	286,095
Urban Revenue Sharing	338,181	310,027	369,391
Charges for services			
Police Reports & Hearing Fees	4,400	4,809	800
Building-Facilities Rentals	24,600	16,425	36,600
Fines and forfeits			
Magistrate Court	30,000	23,397	22,000
Library	1,500	1,718	1,500
Interest on investments			
Bank Account Interest	400	438	500
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Park Reservation Fees	500	425	500
Administrative Fees	8,000	14,799	8,000
Sale of Town Property/Visitors Gift Shop	500	12,823	900
Cemetery	200		200
Total General Fund	\$ 1,507,363	\$ 1,632,158	\$ 1,696,462

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
Highway User Revenue Funds	\$ 266,796	\$ 268,257	\$ 292,334
	\$ 266,796	\$ 268,257	\$ 292,334
Magistrate Time Payments	\$ 720	\$ 395	\$ 500
Magistrate Fill the Gap Funds	250	212	850
Magistrate Enhancement Funds	100	20	150
	\$ 1,070	\$ 627	\$ 1,500
Donations - Police Community Outreach	\$ 3,000	\$ 3,293	\$ 3,000
911 Telephone Fees	200		100
FMI Police Officer Wage Supplement	118,080	125,000	180,000
Operation StoneGarden Grant (O/T)	26,700	3,281	
	\$ 147,980	\$ 131,574	\$ 183,100
Governor's Office of Highway Safety	\$ 6,200	\$ 11,235	\$ 22,000
Police Body Armor Grant			1,200
Shooting Range Development Grant	37,500		
	\$ 43,700	\$ 11,235	\$ 23,200
Cenpatico Grant	\$	\$ 8,000	\$
Festival of Lights	4,000	4,538	4,000
ADOH/CDBG-RA 2011 Chase Creek St.	100,000	12,330	86,000
ADOH/CDBG-RA 2013 Shannon Road			100,000
	\$ 104,000	\$ 24,868	\$ 190,000
State Library & Archives Grant In Aid	\$ 14,855	\$ 14,100	\$ 14,100
Greenlee County Grant Match - Library	4,620	4,610	4,620
	\$ 19,475	\$ 18,710	\$ 18,720
FMI Foundation & Community Invesment	\$ 50,000	\$	\$
Other Library Grant Funds	5,000		
Other Police Grant Funds	73,668		100,000
Other Public Works Funding Projects	600,000		1,052,025
	\$ 728,668	\$	\$ 1,152,025
State Historic Preservation Office Grant	\$	\$	\$ 10,000
	\$	\$	\$ 10,000
Total Special Revenue Funds	\$ 1,311,689	\$ 455,271	\$ 1,870,879

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
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* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
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* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>3,134,176</u>	\$ <u>2,372,951</u>	\$ <u>3,910,493</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 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	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 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Administration	\$ 376,991	\$	\$ 361,336	\$ 433,228
Police	561,471		586,882	625,496
Public Works	668,105		282,755	795,865
Library	65,983		57,759	79,064
Magistrate Court	60,238		58,781	62,420
Fire Dept	60,241		43,702	68,086
Animal Control	53,384		49,456	54,843
Dispatch-Communications	189,687		169,069	207,073
Code Enforcement	53,545		41,710	108,143
Mayor & Council	26,667		22,560	46,667
Sanitation			21,781	6,000
Total General Fund	\$ 2,116,312	\$	\$ 1,695,791	\$ 2,486,885
SPECIAL REVENUE FUNDS				
Highway User Revenue Funds	\$ 466,796	\$	\$ 189,390	\$ 630,334
Lottery Funds/LTAF II	16,275		3,076	13,066
Magistrate Court	6,470		391	8,051
Facilities Rental	23,600		20,828	31,222
Special Events-Spec Projects	115,850		46,865	32,020
Grants	981,223		93,694	1,731,767
Total Special Revenue Funds	\$ 1,610,214	\$	\$ 354,244	\$ 2,446,460
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Firefighters Pension Fund	\$ 200	\$	\$	\$ 700
Total Permanent Funds	\$ 200	\$	\$	\$ 700
ENTERPRISE FUNDS				
Wastewater System Operators	\$ 108,251	\$	\$ 106,339	\$ 110,730
North Clifton RV Park	332,000		195,726	372,000
Total Enterprise Funds	\$ 440,251	\$	\$ 302,065	\$ 482,730
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 4,166,977	\$	\$ 2,352,100	\$ 5,416,775

* 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 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	20	\$ 697,460	\$ 134,344	\$ 178,482	\$ 28,339	= \$ 1,038,625
SPECIAL REVENUE FUNDS						
Highway User Revenue Funds	2	\$ 71,760	\$ 13,771	\$ 20,021	\$ 6,648	= \$ 112,200
FMI Wage Supplement	3	116,875	22,697	42,879	6,434	188,885
Total Special Revenue Funds	5	\$ 188,635	\$ 36,468	\$ 62,900	\$ 13,082	= \$ 301,085
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
North Clifton RV Park	2	\$ 78,062	\$ 14,980	\$ 23,141	\$ 7,216	= \$ 123,399
Wastewater Operations	1	35,880	6,885	10,010	3,324	56,099
Total Enterprise Funds	3	\$ 113,942	\$ 21,865	\$ 33,151	\$ 10,540	= \$ 179,498
TOTAL ALL FUNDS	28	\$ 1,000,037	\$ 192,677	\$ 274,533	\$ 51,961	= \$ 1,519,208