

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
2015

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 2015

CITY/TOWN OF CLIFTON

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CITY/TOWN OF CLIFTON

Resolution for the Adoption of the Budget

Fiscal Year 2015

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 July 10, 2014, 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 City/Town of Clifton, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on August 14, 2014, 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 14, 2014, 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 City/Town of Clifton for the fiscal year 2015.

Passed by the Clifton City/Town Council, this 14th day of August 2014.

APPROVED:

Felix Callicotte
Mayor

ATTEST:

Esperanza Castaneda
Clerk

CITY/TOWN OF CLIFTON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 2,486,885	\$ 1,729,945	\$ 760,787	Primary: \$ 263,662	\$ 1,870,206	\$	\$	\$	\$	\$ 2,894,655	\$ 2,801,712
2. Special Revenue Funds	2,446,460	794,223	528,228	Secondary:	1,331,260					1,859,488	1,882,363
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds											
7. Permanent Funds	700	613			700					700	700
8. Enterprise Funds Available	482,730	672,990			333,601					333,601	403,669
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	482,730	672,990			333,601					333,601	403,669
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 5,416,775	\$ 3,197,771	\$ 1,289,015	\$ 263,662	\$ 3,535,767	\$	\$	\$	\$	\$ 5,088,444	\$ 5,088,444

EXPENDITURE LIMITATION COMPARISON

	2014	2015
1. Budgeted expenditures/expenses	\$ 5,416,775	\$ 5,088,444
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	5,416,775	5,088,444
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 5,416,775	\$ 5,088,444
6. EEC or voter-approved alternative expenditure limitation	\$ 5,416,775	\$ 5,088,444

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 2015

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>370,808</u>	\$ <u>395,961</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>260,856</u>	\$ <u>263,662</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>260,856</u>	\$ <u>263,662</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>248,780</u>	
(2) Prior years' levies	<u>4,963</u>	
(3) Total primary property taxes	\$ <u>253,743</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>253,743</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>2.7110</u>	<u>2.4890</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>2.7110</u>	<u>2.4890</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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
City Sales	\$ 630,000	\$ 843,314	\$ 708,664
Licenses and permits			
Utilities-Franchise	62,000	79,063	83,246
Business License	1,800	2,780	1,800
Building Permits	4,000	3,657	2,520
Animal Control	3,000	2,695	2,500
Intergovernmental			
Auto Lieu	269,176	291,540	285,538
State Sales Tax	286,095	287,324	299,177
Urban Revenue Sharing	369,391	369,053	400,794
Charges for services			
Police Reports	800	724	800
Building Facilities-Rentals	36,600	37,855	36,600
Fines and forfeits			
Magistrate Court	22,000	31,337	35,222
Library	1,500	2,274	2,545
Interest on investments			
Bank Account Interest	500	572	500
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Park Reservation Fees	500	300	300
Administrative Fees	8,000	11,950	10,000
Sale of Town Property/Visitor's Gift Shop	700	400	
Visitor's Center Gift Shop	400		
Total General Fund	\$ 1,696,462	\$ 1,964,838	\$ 1,870,206

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Highway User Revenue Funds	\$ 292,334	\$ 357,988	\$ 308,685
	\$ 292,334	\$ 357,988	\$ 308,685
Magistrate Time Payments	\$ 500	\$ 236	\$ 400
Magistrate Fill the Gap Funds	850	260	200
Magistrate Enhancement Funds	150		150
	\$ 1,500	\$ 496	\$ 750
Donations-Police Community Outreach FD	\$ 3,000	\$ 4,340	\$ 3,500
9-1-1 Telephone Funds	100		
FMI Police Officer Wage Supplement	180,000	180,000	180,000
	\$ 183,100	\$ 184,340	\$ 183,500
Governor's Office of Highway Safety	\$ 22,000	\$ 3,135	\$
Police Body Armor Grant	1,200	581	
Police Impound Hearing Fees		4,650	4,000
	\$ 23,200	\$ 8,366	\$ 4,000
Festival of Lights	\$ 4,000	\$ 8,005	\$ 4,000
ADOH/CDBG-RA 2011 Chase Creek St.	86,000	76,794	
ADOH/CDBG-RA 2013 Shannon Rd	100,000		100,000
ADOH/CDBG-RA 2014 Vista Heights Rd			100,000
	\$ 190,000	\$ 84,799	\$ 204,000
State Library&Archives Grant In Aid	\$ 14,100	\$ 14,100	\$ 14,100
Greenlee County Grant Match-Library	4,620	4,600	4,620
	\$ 18,720	\$ 18,700	\$ 18,720
FMI Community Investment Grant Fund	\$	\$ 104,000	\$
Other Police Grants	100,000	3,733	4,500
Other Public Works Grants/Funds	1,052,025		550,000
State Historic Preservation Office Grant	10,000	3,240	6,760
	\$ 1,162,025	\$ 110,973	\$ 561,260
Cenpatico-Parks Revitalization Funds	\$	\$ 3,061	\$
HSIP Project-Traffic Sign Replacement Grant			50,345
	\$	\$ 3,061	\$ 50,345
Total Special Revenue Funds	\$ 1,870,879	\$ 768,723	\$ 1,331,260

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
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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 2015

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES*</u> <u>2014</u>	<u>ESTIMATED REVENUES 2015</u>
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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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>3,910,493</u>	\$ <u>3,042,610</u>	\$ <u>3,535,767</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 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	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 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Administration/Visitors Center	\$ 433,228	\$	\$ 383,759	\$ 443,276
Police	625,496		637,924	635,009
Public Works/Sanitation	801,865		369,416	756,782
Library	79,064		79,936	81,365
Magistrate Court	62,420		59,193	70,652
Fire Department	68,086		53,076	94,415
Animal Control	54,843		49,727	56,758
Dispatch/Communications	207,073		58,527	202,825
Code Enforcement	108,143		38,387	101,426
Mayor and Council	46,667			42,462
Parks and Recreation				316,742
Total General Fund	\$ 2,486,885	\$	\$ 1,729,945	\$ 2,801,712
SPECIAL REVENUE FUNDS				
Highway User Revenue Funds	\$ 630,334	\$	\$ 492,475	\$ 498,685
Lottery Funds/LTAFII	13,066		15,169	
Magistrate Court	8,051		1,523	7,450
Facilities Rental	31,222		6,465	22,875
Special Events/Special Projects	32,020		34,001	61,967
Grants	1,731,767		244,590	1,291,386
Total Special Revenue Funds	\$ 2,446,460	\$	\$ 794,223	\$ 1,882,363
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Firemens Pension	\$ 700	\$	\$ 613	\$ 700
Total Permanent Funds	\$ 700	\$	\$ 613	\$ 700
ENTERPRISE FUNDS				
WasteWater System Operations	\$ 110,730	\$	\$ 305,821	\$ 182,967
North Clifton RV Park	372,000		367,169	220,702
Total Enterprise Funds	\$ 482,730	\$	\$ 672,990	\$ 403,669
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 5,416,775	\$	\$ 3,197,771	\$ 5,088,444

* 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 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	22	\$ 775,221	\$ 148,914	\$ 193,951	\$ 53,221	= \$ 1,171,307
SPECIAL REVENUE FUNDS						
Highway User Revenue Funds	2	\$ 72,541	\$ 13,964	\$ 18,630	\$ 12,568	= \$ 117,703
FMI Police Officer Wage Supplement	3	119,246	22,788	42,804	11,108	195,946
Total Special Revenue Funds	5	\$ 191,787	\$ 36,752	\$ 61,434	\$ 23,676	= \$ 313,649
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Waste Water Operations	1	\$ 36,270	\$ 6,982	\$ 9,315	\$ 6,284	= \$ 58,851
North Clifton RV Park	1	30,222	5,818	9,767	2,087	47,894
Total Enterprise Funds	2	\$ 66,492	\$ 12,800	\$ 19,082	\$ 8,371	= \$ 106,745
TOTAL ALL FUNDS	29	\$ 1,033,500	\$ 198,466	\$ 274,467	\$ 85,268	= \$ 1,591,701