

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
2016

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 2016

CITY/TOWN OF CLIFTON

TABLE OF CONTENTS

Fiscal Year 2016

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

CITY/TOWN OF CLIFTON

Resolution for the Adoption of the Budget

Fiscal Year 2016

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 _____, _____, 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 _____, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _____, _____, 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 _____, _____, 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 _____ for the fiscal year _____.

Passed by the _____ City/Town Council, this _____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

CITY/TOWN OF CLIFTON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

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	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	2,801,712	1,882,363	0	0	700	403,669	0	5,088,444
2015	Actual Expenditures/Expenses**	E	2,445,776	938,662	0	0	0	347,210	0	3,731,648
2016	Fund Balance/Net Position at July 1***		1,015,889							1,015,889
2016	Primary Property Tax Levy	B	283,789							283,789
2016	Secondary Property Tax Levy	B								0
2016	Estimated Revenues Other than Property Taxes	C	1,907,297	1,648,133	0	0	0	337,000	0	3,892,430
2016	Other Financing Sources	D	0	0	0	0	0	0	0	0
2016	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers (Out)	D	0	0	0	0	0	0	0	0
2016	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2016	Total Financial Resources Available		3,206,975	1,648,133	0	0	0	337,000	0	5,192,108
2016	Budgeted Expenditures/Expenses	E	2,501,993	2,238,115	0	0	0	452,000	0	5,192,108

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses	2015	2016
	\$ 5,088,444	\$ 5,192,108
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	5,088,444	5,192,108
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 5,088,444	\$ 5,192,108
6. EEC expenditure limitation	\$ 5,088,444	\$ 5,192,108

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 2016

	2015	2016
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>383,966</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>263,662</u>	\$ <u>283,789</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>263,662</u>	\$ <u>283,789</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>250,191</u>	
(2) Prior years' levies	<u>6,203</u>	
(3) Total primary property taxes	\$ <u>256,394</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>256,394</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>2.4890</u>	<u>2.6511</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>2.4890</u>	<u>2.6511</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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
City Sales	\$ 708,664	\$ 773,808	\$ 696,000
Licenses and permits			
Utilities-Franchise	83,246	83,019	86,400
Business License	1,800	2,320	1,500
Building Permits	2,520	26,381	14,000
Animal Control	2,500	3,110	3,000
Intergovernmental			
Auto Lieu	285,538	295,414	321,613
State Sales Tax	299,177	300,701	316,310
Urban Revenue Sharing	400,794	400,817	398,644
Charges for services			
Police Reports	800	598	600
Building Facilities - Rentals	36,600	19,500	23,000
Garbage - collection of past due accts		630	1,000
Fines and forfeits			
Magistrate Court	35,222	28,125	26,000
Library	2,545	2,256	1,980
Interest on investments			
Bank Account Interest	500	633	600
Dividends -Workers Comp		133	100
In-lieu property taxes			
Contributions			
Voluntary contributions			
Calendars/Town Flags		2,245	
Miscellaneous			
Park Reservation Fees	300	525	400
Administrative Fees	10,000	7,293	6,000
Sale of Fixed Assets		17,541	10,000
Cemetery Plot Sales			150
Total General Fund	\$ 1,870,206	\$ 1,965,049	\$ 1,907,297

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
Highway User Revenue Funds	\$ 308,685	\$ 387,204	\$ 350,303
	\$ 308,685	\$ 387,204	\$ 350,303
Magistrate Time Payments	\$ 400	\$ 462	\$ 300
Magistrate Fill the Gap Funds	200	252	200
Magistrate Enhancement Funds	150		100
	\$ 750	\$ 714	\$ 600
Donations --Police Community Outreach	\$ 3,500	\$ 1,759	\$ 1,800
FMI Police Officer Wage Supplement	180,000	180,000	180,000
Police Impound Hearing Fees	4,000	4,200	4,000
Festival of Lights	4,000	7,386	4,000
	\$ 191,500	\$ 193,345	\$ 189,800
ADOH/CDBG-RA 2013 Shannon Rd	\$ 100,000	\$ 11,656	\$ 88,344
ADOH/CDBG-RA 2014 Vista Heights Rd	100,000		100,000
State Library & Archives Grant	14,100	14,100	14,100
Greenlee County Grant Match	4,620	4,600	4,600
	\$ 218,720	\$ 30,356	\$ 207,044
State Library -Construction	\$	\$ 3,000	\$
LSTA 2015 Grant Interactive Childrens Area			14,570
Other Police Grants	4,500		5,471
Other Public Works Grant Funds	550,000		
	\$ 554,500	\$ 3,000	\$ 20,041
State Historic Preservation Office Grant	\$ 6,760	\$ 3,400	\$
Prospective Grant Applications			805,000
	\$ 6,760	\$ 3,400	\$ 805,000
HSIP Project -Traffic Sign Replacement	\$ 50,345	\$	\$ 50,345
United Way- Community Garden Grant		5,850	
United Way - Birding Trail Grant		55,000	
AZ Commission on the Arts Grant		2,000	
	\$ 50,345	\$ 62,850	\$ 50,345
FMI Community Investment - Splash Pad	\$	\$ 80,000	\$
FEMA/ADEM Disaster Assistance Fund		8,311	
Cenpatico Grant Parks Revitalization			25,000
	\$	\$ 88,311	\$ 25,000
Total Special Revenue Funds	\$ 1,331,260	\$ 769,180	\$ 1,648,133

* 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 2016

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2015</u>	<u>ACTUAL REVENUES* 2015</u>	<u>ESTIMATED REVENUES 2016</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
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
---------------------------	--	--------------------------------------	--

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>3,535,767</u>	\$ <u>3,055,434</u>	\$ <u>3,892,430</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 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	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 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Administrative/Visitors Center	\$ 443,276	\$	\$ 437,664	\$ 475,982
Police	635,009		543,227	609,623
Public Works	756,782		672,268	544,920
Library	81,365		80,059	86,049
Magistrate Court	70,652		67,619	74,123
Fire Department	94,415		128,521	94,015
Animal Control	56,758		51,419	62,034
Dispatch/Communications	202,825		189,855	228,211
Code Enforcement	101,426		49,083	78,089
Mayor & Council	42,462		35,308	38,177
Parks & Recreation	316,742		190,753	210,770
Total General Fund	\$ 2,801,712	\$	\$ 2,445,776	\$ 2,501,993
SPECIAL REVENUE FUNDS				
Highway User Revenue Funds	\$ 498,685	\$	\$ 227,551	\$ 702,303
Magistrate Court	7,450		5,552	1,750
Facilities Rental	22,875		7,677	60,000
Special Events/Special Projects	61,967		20,761	73,271
Grants	1,291,386		677,121	1,400,791
Total Special Revenue Funds	\$ 1,882,363	\$	\$ 938,662	\$ 2,238,115
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Firemens Pension	\$ 700	\$	\$	\$
Total Permanent Funds	\$ 700	\$	\$	\$
ENTERPRISE FUNDS				
WasteWater System Operationx	\$ 182,967	\$	\$ 162,142	\$ 212,000
North Clifton RV Park	220,702		185,068	240,000
Total Enterprise Funds	\$ 403,669	\$	\$ 347,210	\$ 452,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 5,088,444	\$	\$ 3,731,648	\$ 5,192,108

* 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 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	23	\$ 857,319	\$ 164,511	\$ 196,055	\$ 55,520	\$ 1,273,405
SPECIAL REVENUE FUNDS						
Highway User Revenue Funds	3	\$ 82,590	\$ 15,606	\$ 19,820	\$ 11,858	\$ 129,874
FMI Police Officer Wages Supplement	3	123,619	21,787	44,640	9,709	199,755
Total Special Revenue Funds	6	\$ 206,209	\$ 37,393	\$ 64,460	\$ 21,567	\$ 329,629
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
WasteWater Operations	1	\$ 41,295	\$ 7,803	\$ 9,910	\$ 5,929	\$ 64,937
North Clifton RV Park	1	31,450	6,013	9,323	1,849	48,635
Total Enterprise Funds	2	\$ 72,745	\$ 13,816	\$ 19,233	\$ 7,778	\$ 113,572
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	31	\$ 1,136,273	\$ 215,720	\$ 279,748	\$ 84,865	\$ 1,716,606