

**City of Coolidge**

**Table of Contents**

**Fiscal year 2022**

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

ORDINANCE NO. 21-12

AN ORDINANCE OF THE CITY OF COOLIDGE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR 2021-2022 AND DECLARING AN EMERGENCY.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes, the City of Coolidge did, on June 14, 2021, 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 of Coolidge, and,

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on June 28, 2021, at which meeting any taxpayer was privileged to appear and be heard in favor 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 Council would meet on June 28, 2021, at the Council Chambers for the purpose of hearing taxpayers and adopting the final budget for fiscal year 2021-2022.

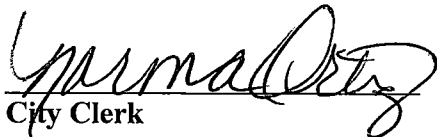
NOW THEREFORE BE IT RESOLVED that the said estimates of revenue and expenditures/expenses shown on the accompanying schedules as now increased, reduced, or changed by and the same are hereby adopted as the budget of the City of Coolidge for the fiscal year 2021-2022.

BE IT FURTHER RESOLVED that the immediate operation and provisions of this Ordinance is necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, and this Ordinance shall be in full force and effect immediately after its passage and adoption.

PASSED AND ADOPTED by the City Council of the City of Coolidge, Arizona, this 28<sup>th</sup> day of June, 2021.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
City Attorney

**City of Coolidge**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal year 2022**

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		
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	16,899,898	14,663,983	494,049	14,293,803	0	4,491,111	0	50,842,844
2021	Actual Expenditures/Expenses**	E	2	11,989,956	3,193,510	291,073	7,882,950	0	2,411,736	0	25,769,225
2022	Fund Balance/Net Position at July 1***		3	4,734,223	91,874	148,954	11,026,950		2,675,643		18,677,644
2022	Primary Property Tax Levy	B	4	1,000,662							1,000,662
2022	Secondary Property Tax Levy	B	5			225,740					225,740
2022	Estimated Revenues Other than Property Taxes	C	6	13,819,860	11,063,640	0	8,642,188	0	2,518,754	0	36,044,442
2022	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2022	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2022	Interfund Transfers In	D	9	237,849	666,468	194,987	536,863	0	236,747	0	1,872,914
2022	Interfund Transfers (Out)	D	10	417,618	141,684	0	1,217,447	0	96,165	0	1,872,914
2022	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures										
	Maintained for Future Debt Retirement										0
	Maintained for Future Capital Projects		11								0
	Maintained for Future Financial Stability										0
											0
											0
2022	Total Financial Resources Available		12	19,374,976	11,680,298	569,681	18,988,554	0	5,334,979	0	55,948,488
2022	Budgeted Expenditures/Expenses	E	13	19,374,976	11,680,298	569,681	18,988,554	0	5,334,979	0	55,948,488

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

	2021	2022
1	\$ 50,842,844	\$ 55,948,488
2		
3	50,842,844	55,948,488
4		
5	\$ 50,842,844	\$ 55,948,488
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 of Coolidge**  
**Tax Levy and Tax Rate Information**  
**Fiscal year 2022**

	<b>2021</b>	<b>2022</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>962,682</u>	\$ <u>1,000,662</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>962,682</u>	\$ <u>1,000,662</u>
Property tax judgment		
B. Secondary property taxes	<u>300,000</u>	<u>129,240</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>1,262,682</u>	\$ <u>1,129,902</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies		
(3) Total primary property taxes	\$ _____	
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	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.7595</u>	<u>1.7042</u>
Property tax judgment		
(2) Secondary property tax rate	<u>0.4172</u>	<u>0.2201</u>
Property tax judgment		
(3) Total city/town tax rate	<u>2.1767</u>	<u>1.9243</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 of Coolidge**  
**Revenues Other than Property Taxes**  
**Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 4,125,000	\$ 5,010,702	\$ 5,010,702
Franchise Fees	330,781	355,389	373,158
<b>Licenses and permits</b>			
Business License	39,020	36,130	38,000
Building Permits	500,000	2,060,139	2,250,000
<b>Intergovernmental</b>			
State Sales Tax	1,190,255	1,190,255	1,541,663
State Income Tax	1,876,460	1,876,460	1,713,150
Auto Lieu Tax	839,587	839,587	884,622
<b>Charges for services</b>			
Building Fees	300,000	643,241	700,000
Animal Control	6,410	3,340	4,210
Recreation Fees	50,000	25,099	50,000
Special Event Fees	25,000	25,000	25,000
Rents/Leases	33,588	19,920	33,358
<b>Fines and forfeits</b>			
Magistrate Fines	200,000	207,877	210,000
<b>Interest on investments</b>			
Interest Earnings	50,000	19,920	25,000
<b>In-lieu property taxes</b>			
SRP (Trans Canada)	745,648	666,346	705,997
<b>Contributions</b>			
Voluntary contributions	5,000	3,100	5,000
<b>Miscellaneous</b>			
Other Revenue	391,500	161,735	250,000
Cares Act Funding	1,500,000		
<b>Total General Fund</b>	<b>\$ 12,208,249</b>	<b>\$ 13,144,240</b>	<b>\$ 13,819,860</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 of Coolidge**  
**Revenues Other than Property Taxes**  
**Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
<b>Special Revenue Funds</b>			
Highway User Revenue fund	\$ 1,074,026	\$ 1,072,726	\$ 1,051,320
Transit Fund	121,058	91,874	118,432
Grants Fund	12,861,869	2,041,830	9,893,888
	<u>\$ 14,056,953</u>	<u>\$ 3,206,430</u>	<u>\$ 11,063,640</u>
<b>Total Special Revenue Funds</b>	<u>\$ 14,056,953</u>	<u>\$ 3,206,430</u>	<u>\$ 11,063,640</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 of Coolidge  
Revenues Other than Property Taxes  
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
<b>Debt Service Funds</b>			
	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$
<b>Capital Projects Funds</b>			
Capital Sales Tax Fund	\$ 6,733,088	\$ 4,491,787	\$ 2,010,318
Pinal County Road Tax Fund	406,549	700,800	722,500
Impact Fee Fund	1,177,636	5,102,277	5,909,370
	\$ 8,317,273	\$ 10,294,864	\$ 8,642,188
<b>Total Capital Projects Funds</b>	\$ 8,317,273	\$ 10,294,864	\$ 8,642,188

\* 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 of Coolidge**  
**Revenues Other than Property Taxes**  
**Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
<b>Permanent Funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise Funds</b>			
Liquid Waste Fund	\$ 898,806	\$ 1,018,137	\$ 1,070,607
Solid Waste Fund	1,144,200	1,284,762	1,363,150
Airport Fund	44,957	77,469	84,957
IDA	130		40
	\$ 2,088,093	\$ 2,380,368	\$ 2,518,754
<b>Total Enterprise Funds</b>	\$ 2,088,093	\$ 2,380,368	\$ 2,518,754

\* 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 of Coolidge  
Revenues Other than Property Taxes  
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
<b>Internal Service Funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>Total all Funds</b>	\$ <u>36,670,568</u>	\$ <u>29,025,902</u>	\$ <u>36,044,442</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 of Coolidge**  
**Other Financing Sources/(Uses) and Interfund Transfers**  
**Fiscal year 2022**

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
Highway User Revenue Fund	\$	\$	\$ 141,684	\$
Liquid Waste			43,595	
Solid Waste			52,570	
Pinal County Road Tax				36,863
Transit				160,008
Airport				220,747
<b>Total General Fund</b>	\$	\$	\$ 237,849	\$ 417,618
<b>Special Revenue Funds</b>				
Highway User Revenue Fund	\$	\$	\$ 388,001	\$ 141,684
Transit			278,467	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 666,468	\$ 141,684
<b>Debt Service Funds</b>				
Debt Service	\$	\$	\$ 194,987	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 194,987	\$
<b>Capital Projects Funds</b>				
Capital Sales Tax	\$	\$	\$	\$ 829,446
Pinal County Road Tax			536,863	388,001
<b>Total Capital Projects Funds</b>	\$	\$	\$ 536,863	\$ 1,217,447
<b>Permanent Funds</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>Enterprise Funds</b>				
Liquid Waste	\$	\$	\$	\$ 43,595
Solid Waste				52,570
Airport			236,747	
<b>Total Enterprise Funds</b>	\$	\$	\$ 236,747	\$ 96,165
<b>Internal Service Funds</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all Funds</b>	\$	\$	\$ 1,872,914	\$ 1,872,914

**City of Coolidge  
Expenditures/Expenses by Fund  
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
<b>General Fund</b>				
General Government	\$ 8,599,659	\$	\$ 5,020,604	\$ 10,000,904
Public Safety	5,333,474		4,068,048	6,097,986
Public Works	498,162		507,026	605,131
Community Services	1,721,793		1,402,677	1,880,533
Development Services	746,810		991,601	790,422
<b>Total General Fund</b>	\$ 16,899,898	\$	\$ 11,989,956	\$ 19,374,976
<b>Special Revenue Funds</b>				
Highway User Revenue Fund	\$ 1,272,112	\$	\$ 1,167,407	\$ 1,297,637
Transit	530,002		142,628	488,773
Grants	12,861,869		1,883,475	9,893,888
<b>Total Special Revenue Funds</b>	\$ 14,663,983	\$	\$ 3,193,510	\$ 11,680,298
<b>Debt Service Funds</b>				
GO Bond Series 2020	\$ 300,000	\$	\$	\$ 340,631
Street Reconstruction	194,049		291,073	194,987
Debt Service Cash Reserve				34,063
<b>Total Debt Service Funds</b>	\$ 494,049	\$	\$ 291,073	\$ 569,681
<b>Capital Projects Funds</b>				
Capital Sales Tax Fund	\$ 9,055,672	\$	\$ 7,064,050	\$ 3,608,609
Pinal County Road Tax Fund	1,875,000		800,000	1,555,000
Impact Fee Fund	3,363,131		18,900	13,824,945
<b>Total Capital Projects Funds</b>	\$ 14,293,803	\$	\$ 7,882,950	\$ 18,988,554
<b>Permanent Funds</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>Enterprise Funds</b>				
Liquid Waste Fund	\$ 2,131,897	\$	\$ 695,039	\$ 2,770,853
Solid Waste Fund	1,754,544		1,120,159	2,228,111
Airport	589,966		596,403	321,704
IDA	14,704		135	14,311
<b>Total Enterprise Funds</b>	\$ 4,491,111	\$	\$ 2,411,736	\$ 5,334,979
<b>Internal Service Funds</b>				
Contingency	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all Funds</b>	\$ 50,842,844	\$	\$ 25,769,225	\$ 55,948,488

\* 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 of Coolidge  
Expenditures/Expenses by Department  
Fiscal year 2022**

Department/Fund	Adopted Budgeted Expenditures/ Expenses	Expenditure/ Expense adjustments approved	Actual Expenditures/ Expenses*	Budgeted Expenditures/ Expenses
	2021	2021	2021	2022
Administration/General Fund	\$ 10,828,385	\$	\$ 9,391,081	\$ 12,027,003
Streets Operations/HURF	1,272,112		1,167,407	1,297,637
Housing Grants/Grants	652,714		158,803	1,174,754
Transportation Grants	1,114,980			1,102,930
Misc Grants	11,094,175		1,724,672	7,616,204
Lease Payment/Capital Fund	496,467		291,073	535,618
Capital Projects	366,073		4,000	767,795
Street Repair/Pinal Co Rd Tax	1,680,000		750,000	1,180,000
Waste Water Treatment/LW	686,326		645,039	832,642
Refuse Collection/SW	1,574,544		1,000,159	2,128,111
Airport Operations/Airport	569,372		575,809	305,704
Industrial Development Auth/IDA	14,704		135	14,311
<b>Department Total</b>	<b>\$ 30,349,852</b>	<b>\$</b>	<b>\$ 15,708,178</b>	<b>\$ 28,982,709</b>
List Department:				
Capital Improvement Reserve				
General Fund	\$ 1,939,107	\$	\$	\$ 3,290,579
<b>Department Total</b>	<b>\$ 1,939,107</b>	<b>\$</b>	<b>\$</b>	<b>\$ 3,290,579</b>
List Department:				
Transit				
Transit Fund	\$ 368,478	\$	\$ 14,629	\$ 488,773
ADOT Grant Fund	161,524			
<b>Department Total</b>	<b>\$ 530,002</b>	<b>\$</b>	<b>\$ 14,629</b>	<b>\$ 488,773</b>
List Department:				
Contingency (Fund Balance)				
General Fund	\$ 4,033,531	\$	\$ 2,500,000	\$ 3,958,519
Capital Sales Tax Fund	1,622,993			1,012,520
Debt Service Reserve Cash				34,063
Library Impact Fee Fund				
Police Impact Fee Fund				
Fire Impact Fee Fund				
Transportation Impact Fee Fund				
General Gov Impact Fee Fund				
Liquid Waste Impact Fee Fund				
Liquid Waste Fund	1,075,571			1,118,211
Solid Waste Fund				
<b>Department Total</b>	<b>\$ 6,732,095</b>	<b>\$</b>	<b>\$ 2,500,000</b>	<b>\$ 6,123,313</b>
List Department:				
Capital Projects (CIP)				
Capital Sales Tax Fund	\$ 6,960,050	\$	\$ 6,960,050	\$ 1,602,872
Pinal County Road Tax Fund				
Library Impact Fee Fund	127,938			78,771
Parks & Rec Impact Fee Fund	424,447			2,266,857
Police Impact Fee Fund	326,269		18,900	258,104
Fire Impact Fee Fund	289,332			965,615
Transportation Impact Fee Fund	1,319,660			6,836,142
Airport	20,594		20,594	16,000
Liquid Waste Impact Fee Fund	875,485			3,419,456
Liquid Waste Fund	370,000		50,000	820,000
Solid Waste Fund	180,000		120,000	100,000
<b>Department Total</b>	<b>\$ 10,893,775</b>	<b>\$</b>	<b>\$ 7,169,544</b>	<b>\$ 16,363,817</b>
Miscellaneous				
Grant Fund (15 Housing)				
General Fund	\$ 98,875	\$	\$ 98,875	\$ 98,875
<b>Department Total</b>	<b>\$ 98,875</b>	<b>\$</b>	<b>\$ 98,875</b>	<b>\$ 98,875</b>
Equipment				
Capital Sales Tax Fund	\$ 127,150	\$	\$ 100,000	\$ 128,350
Pinal County Road Tax Fund	195,000		50,000	375,000
<b>Department Total</b>	<b>\$ 322,150</b>	<b>\$</b>	<b>\$ 150,000</b>	<b>\$ 503,350</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 of Coolidge**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal year 2022**

Fund	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2022	2022	2022	2022	2022	2022
<b>General Fund</b>	95	\$ 5,613,075	\$ 1,333,617	\$ 1,474,542	\$ 662,523	\$ 9,083,757
<b>Special Revenue Funds</b>						
Grants	1	\$ 64,482	\$ 8,002	\$ 609	\$ 5,090	\$ 78,183
Transit	24	580,178	70,261	133,277	48,490	832,206
Highway User Revenue	11	575,548	67,915	159,492	94,427	897,382
<b>Total Special Revenue Funds</b>	<b>36</b>	<b>\$ 644,660</b>	<b>\$ 78,263</b>	<b>\$ 133,886</b>	<b>\$ 53,580</b>	<b>\$ 1,807,771</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>						
Liquid Waste	3	\$ 137,674	\$ 16,672	\$ 54,580	\$ 19,592	\$ 228,518
Solid Waste	4	185,502	23,021	64,748	26,586	299,857
Airport	1	116,412	14,225	33,000	16,280	179,917
<b>Total Enterprise Funds</b>	<b>9</b>	<b>\$ 439,588</b>	<b>\$ 53,918</b>	<b>\$ 152,328</b>	<b>\$ 62,458</b>	<b>\$ 708,292</b>
<b>Internal Service Funds</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>Total all Funds</b>	<b>140</b>	<b>\$ 6,697,323</b>	<b>\$ 1,465,798</b>	<b>\$ 1,760,756</b>	<b>\$ 778,561</b>	<b>\$ 11,599,820</b>