

City of Coolidge

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ORDINANCE NO. 21-11

AN ORDINANCE OF THE CITY OF COOLIDGE SETTING ITS 2021-2022 EXPENDITURE LIMIT AND APPROVING AND ADOPTING THE 2021-2022 TENTATIVE BUDGET FOR FISCAL YEAR 2021-2022 AND DECLARING AN EMERGENCY.

WHEREAS, the City Council of the City of Coolidge has determined the maximum amount of money it may expend for the 2021-2022 fiscal year is \$55,948,488 and

WHEREAS, it has made an estimate of the amounts required to meet the public expenses for the 2021-2022 fiscal year and an estimate of revenues from sources other than direct taxation and that raised by taxation upon real and personal property; and

WHEREAS, it appears that the sums to be raised by primary taxation, as specified therein, do not in the aggregate exceed the amount provided in A.R.S. §42-17051 and Proposition 300, an alternative expenditure limitation approved by the voters on February 18, 1986 then on August 26, 2014 thereafter amended most recently by the popular vote of the people of Coolidge on August 28, 2018, and accepted by the City Council on September 10, 2018, by Resolution 18-23.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Coolidge that the maximum amount of money the City of Coolidge may expend for all purposes for the 2021-2022 fiscal year is \$55,948,488 unless the City Council by a three-fourths (3/4) vote, declares an emergency and suspends the figure set forth;

BE IT FURTHER ORDAINED, that the estimates of revenues and expenditures on the attached schedules are hereby adopted as the Tentative Budget of the City of Coolidge for Fiscal Year 2021-2022.

BE IT FURTHER ORDAINED, that the immediate operation of the 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.

APPROVED, PASSED AND ADOPTED by the City Council of the City of Coolidge assembled this 14th day of June, 2021.

Mayor

ATTEST:

APPROVED AS TO FORM:

City Clerk

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***		4,734,223	91,874	0	11,026,950		2,675,643		18,528,690
2022	Primary Property Tax Levy	B 4	1,214,261							1,214,261
2022	Secondary Property Tax Levy	B 5								0
2022	Estimated Revenues Other than Property Taxes	C 6	13,819,860	10,939,956	284,779	8,642,188	0	2,518,754	0	36,205,537
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	250,839	538,163	0	236,747	0	1,930,066
2022	Interfund Transfers (Out)	D 10	418,918	141,684	0	1,273,299	0	96,165	0	1,930,066
2022	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures									
	Maintained for Future Debt Retirement									0
	Maintained for Future Capital Projects									0
	Maintained for Future Financial Stability									0
										0
										0
2022	Total Financial Resources Available		19,587,275	11,556,614	535,618	18,934,002	0	5,334,979	0	55,948,488
2022	Budgeted Expenditures/Expenses	E 13	19,587,275	11,557,914	535,618	18,932,702	0	5,334,979	0	55,948,488

Expenditure Limitation Comparison

	2021	2022
1 Budgeted expenditures/expenses	\$ 50,842,844	\$ 55,948,488
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	50,842,844	55,948,488
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 50,842,844	\$ 55,948,488
6 EEC expenditure limitation	\$	\$

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

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>962,682</u>	\$ <u> </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)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>962,682</u>	\$ <u>1,214,261</u>
Property tax judgment		
B. Secondary property taxes	<u>300,000</u>	<u>284,779</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>1,262,682</u>	\$ <u>1,499,040</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u> </u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u> </u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u> </u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u> </u>	
C. Total property taxes collected	\$ <u> </u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.7595</u>	<u>1.7595</u>
Property tax judgment		
(2) Secondary property tax rate	<u>0.5000</u>	<u>0.3908</u>
Property tax judgment		
(3) Total city/town tax rate	<u>2.2595</u>	<u>2.1503</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
General Fund			
Local taxes			
City Sales Tax	\$ 4,125,000	\$ 5,010,702	\$ 5,010,702
Franchise Fees	330,781	355,389	373,158
Licenses and permits			
Business License	39,020	36,130	38,000
Building Permits	500,000	2,060,139	2,250,000
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Magistrate Fines	200,000	207,877	210,000
Interest on investments			
Interest Earnings	50,000	19,920	25,000
In-lieu property taxes			
SRP (Trans Canada)	745,648	666,346	705,997
Contributions			
Voluntary contributions	5,000	3,100	5,000
Miscellaneous			
Other Revenue	391,500	161,735	250,000
Cares Act Funding	1,500,000		
Total General Fund	\$ 12,208,249	\$ 13,144,240	\$ 13,819,860

* 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
Special Revenue Funds			
Highway User Revenue fund	\$ 1,074,026	\$ 1,072,726	\$ 1,050,020
Transit Fund	121,058	91,874	118,432
Grants Fund	12,861,869	2,041,830	9,771,504
	<u>\$ 14,056,953</u>	<u>\$ 3,206,430</u>	<u>\$ 10,939,956</u>
Total Special Revenue Funds	\$ 14,056,953	\$ 3,206,430	\$ 10,939,956

* 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
Debt Service Funds			
Debt Service - GO Bond	\$ _____	\$ _____	\$ 284,779
_____	_____	_____	_____
_____	_____	_____	_____
	\$ _____	\$ _____	\$ 284,779
Total Debt Service Funds	\$ _____	\$ _____	\$ 284,779
Capital Projects Funds			
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
Total Capital Projects Funds	\$ 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
Permanent Funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
Enterprise Funds			
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
Total Enterprise Funds	\$ 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
Internal Service Funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
Total all Funds	\$ <u>36,670,568</u>	\$ <u>29,025,902</u>	\$ <u>36,205,537</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)
General Fund				
Highway User Revenue Fund	\$	\$	\$ 141,684	\$
Liquid Waste			43,595	
Solid Waste			52,570	
Pinal County Road Tax				38,163
Transit				160,008
Airport				220,747
Total General Fund	\$	\$	\$ 237,849	\$ 418,918
Special Revenue Funds				
Highway User Revenue Fund	\$	\$	\$ 388,001	\$ 141,684
Transit			278,467	
Total Special Revenue Funds	\$	\$	\$ 666,468	\$ 141,684
Debt Service Funds				
Debt Service	\$	\$	\$ 250,839	\$
Total Debt Service Funds	\$	\$	\$ 250,839	\$
Capital Projects Funds				
Capital Sales Tax	\$	\$	\$	\$ 885,298
Pinal County Road Tax			538,163	388,001
Total Capital Projects Funds	\$	\$	\$ 538,163	\$ 1,273,299
Permanent Funds				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
Liquid Waste	\$	\$	\$	\$ 43,595
Solid Waste				52,570
Airport			236,747	
Total Enterprise Funds	\$	\$	\$ 236,747	\$ 96,165
Internal Service Funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$	\$	\$ 1,930,066	\$ 1,930,066

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
General Fund				
General Government	\$ 8,599,659	\$	\$ 5,020,604	\$ 10,217,082
Public Safety	5,333,474		4,068,048	6,094,107
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
Total General Fund	\$ 16,899,898	\$	\$ 11,989,956	\$ 19,587,275
Special Revenue Funds				
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	9,771,504
Total Special Revenue Funds	\$ 14,663,983	\$	\$ 3,193,510	\$ 11,557,914
Debt Service Funds				
GO Bond Series 2020	\$ 300,000	\$	\$	\$ 340,631
Street Reconstruction	194,049		291,073	194,987
Total Debt Service Funds	\$ 494,049	\$	\$ 291,073	\$ 535,618
Capital Projects Funds				
Capital Sales Tax Fund	\$ 9,055,672	\$	\$ 7,064,050	\$ 3,552,757
Pinal County Road Tax Fund	1,875,000		800,000	1,555,000
Impact Fee Fund	3,363,131		18,900	13,824,945
Total Capital Projects Funds	\$ 14,293,803	\$	\$ 7,882,950	\$ 18,932,702
Permanent Funds				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
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
Total Enterprise Funds	\$ 4,491,111	\$	\$ 2,411,736	\$ 5,334,979
Internal Service Funds				
Contingency	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$ 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	\$ 12,023,124
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	7,493,820
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
Department Total	\$ 30,349,852	\$	\$ 15,708,178	\$ 28,856,446
List Department:				
Capital Improvement Reserve				
General Fund	\$ 1,939,107	\$	\$	\$ 3,464,037
Department Total	\$ 1,939,107	\$	\$	\$ 3,464,037
List Department:				
Transit				
Transit Fund	\$ 368,478	\$	\$ 14,629	\$ 488,773
ADOT Grant Fund	161,524			
Department Total	\$ 530,002	\$	\$ 14,629	\$ 488,773
List Department:				
Contingecy (Fund Balance)				
General Fund	\$ 4,033,531	\$	\$ 2,500,000	\$ 4,001,239
Capital Sales Tax Fund	1,622,993			1,053,740
Pinal County Road Tax				
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				
Department Total	\$ 6,732,095	\$	\$ 2,500,000	\$ 6,173,190
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
Department Total	\$ 10,893,775	\$	\$ 7,169,544	\$ 16,363,817
Miscellaneous				
Grant Fund (15 Housing)	\$	\$	\$	\$
General Fund	98,875		98,875	98,875
Department Total	\$ 98,875	\$	\$ 98,875	\$ 98,875
Equipment				
Capital Sales Tax Fund	\$ 127,150	\$	\$ 100,000	\$ 128,350
Pinal County Road Tax Fund	195,000		50,000	375,000
Department Total	\$ 322,150	\$	\$ 150,000	\$ 503,350

* 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
General Fund	96	\$ 5,613,075	\$ 1,333,617	\$ 1,474,542	\$ 662,523	\$ 9,083,757
Special Revenue Funds						
Grants	2	\$ 25,344	\$ 3,145	\$ 609	\$ 203	\$ 29,301
Transit	24	67,877	8,152	7,872	5,193	89,094
Highway User Revenue	13	565,587	66,739	159,492	93,214	885,032
Total Special Revenue Funds	39	\$ 93,221	\$ 11,297	\$ 8,481	\$ 5,396	\$ 1,003,427
Debt Service Funds						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
Capital Projects Funds						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
Permanent Funds						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
Enterprise Funds						
Liquid Waste	3	\$ 209,061	\$ 25,317	\$ 46,333	\$ 28,970	\$ 309,681
Solid Waste	4	174,759	21,163	48,447	24,898	269,267
Airport	1	109,380	13,366	28,057	15,332	166,135
Total Enterprise Funds	9	\$ 493,200	\$ 59,846	\$ 122,837	\$ 69,200	\$ 745,083
Internal Service Funds						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
Total all Funds	144	\$ 6,199,496	\$ 1,404,760	\$ 1,605,860	\$ 737,119	\$ 10,832,267