

OFFICIAL BUDGET FORMS

CITY OF COOLIDGE

Fiscal Year 2018

CITY OF COOLIDGE
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ORDINANCE NO. 17-06

AN ORDINANCE OF THE CITY OF COOLIDGE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR 2017-2018 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 12, 2017, 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 26, 2017, 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 26, 2017, at the Council Chambers for the purpose of hearing taxpayers and adopting the final budget for fiscal year 2017-2018.

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 2017-2018.

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 26th day of June, 2017.

Mayor

ATTEST:

APPROVED AS TO FORM:

City Clerk

City Attorney

CITY OF COOLIDGE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

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	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	12,791,622	19,129,220	383,274	5,238,073	0	3,605,022	0	41,147,211
2017	Actual Expenditures/Expenses**	E	10,015,917	5,668,724	313,332	3,254,115	0	2,260,682	0	21,512,770
2018	Fund Balance/Net Position at July 1***		3,086,986	49,591		1,607,516		1,228,468		5,972,561
2018	Primary Property Tax Levy	B	842,126							842,126
2018	Secondary Property Tax Levy	B								0
2018	Estimated Revenues Other than Property Taxes	C	9,077,409	24,017,401	0	2,919,695	0	2,023,928	0	38,038,433
2018	Other Financing Sources	D	0	0	0	0	0	0	0	0
2018	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2018	Interfund Transfers In	D	266,528	723,162	492,822	0	0	590,277	0	2,072,789
2018	Interfund Transfers (Out)	D	474,534	119,942	0	1,361,718	0	116,595	0	2,072,789
2018	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2018	Total Financial Resources Available		12,798,515	24,670,212	492,822	3,165,493	0	3,726,078	0	44,853,120
2018	Budgeted Expenditures/Expenses	E	12,814,638	24,448,789	492,822	3,166,201	0	3,930,670	0	44,853,120

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

	2017	2018
1.	\$ 41,147,211	\$ 44,853,120
2.		
3.	41,147,211	44,853,120
4.		
5.	\$ 41,147,211	\$ 44,853,120
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 2018

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>842,126</u>	\$ <u>842,126</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>842,126</u>	\$ <u>842,126</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>842,126</u>	\$ <u>842,126</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>719,655</u>	
(2) Prior years' levies	<u>27,391</u>	
(3) Total primary property taxes	\$ <u>747,046</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>747,046</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.9273</u>	<u>1.8689</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>1.9273</u>	<u>1.8689</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 <u>NO</u> 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 3,600,000	\$ 3,605,000	3,605,000
Franchise Fees	317,318	325,644	326,000
Licenses and permits			
Business License	34,000	34,000	34,000
Building Permits	100,000	70,000	75,000
Intergovernmental			
State Sales Tax	1,158,204	1,158,204	1,174,949
State Income Tax	1,505,411	1,505,411	1,551,544
Auto Lieu Tax	626,050	626,050	700,152
Charges for services			
Building Fees	50,000	82,500	60,000
Pulte/MV Coolidge Fire Service	135,360	135,360	135,360
Animal Control Fees	9,150	8,650	8,650
Recreation Fees	50,000	50,000	50,000
Special Event Fees	20,000	20,000	20,000
Rents/Leases	32,789	32,789	32,789
Fines and forfeits			
Magistrate Fines	268,652	268,221	268,221
Interest on investments			
Interest Earnings	6,000	4,134	4,500
In-lieu property taxes			
SRP (TransCanada)	799,090	820,833	826,244
Contributions			
Voluntary contributions	5,000	5,000	5,000
Miscellaneous			
Other Revenue	238,030	200,000	200,000
Total General Fund	\$ 8,955,054	\$ 8,951,796	\$ 9,077,409

* 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.

SPECIAL REVENUE FUNDS

Highway User Revenue Fund (HURF)	\$ 892,588	\$ 892,588	\$ 972,174
Transit Fund	107,583	99,448	99,416
Grants Fund	17,452,440	4,009,057	22,945,811
	\$ 18,452,611	\$ 5,001,093	\$ 24,017,401
Total Special Revenue Funds	\$ 18,452,611	\$ 5,001,093	\$ 24,017,401

* 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.

DEBT SERVICE FUNDS

	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____

CITY OF COOLIDGE
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
CAPITAL PROJECTS FUNDS			
Capital Sales Tax Fund	\$ 1,201,600	\$ 1,231,600	\$ 1,233,600
Pinal County Road Tax Fund	3,021,700	2,384,637	1,544,979
Impact Fee Funds	148,606	53,730	141,116
Private Sector Contributions	\$ 4,371,906	\$ 3,669,967	\$ 2,919,695
Total Capital Projects Funds	\$ 4,371,906	\$ 3,669,967	\$ 2,919,695

* 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.

PERMANENT FUNDS

	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____

ENTERPRISE FUNDS

Liquid Waste Fund	\$ 889,690	\$ 885,570	\$ 889,570
Solid Waste Fund	1,280,813	1,090,146	1,088,850
Airport Fund	41,916	49,609	45,508
	\$ 2,212,419	\$ 2,025,325	\$ 2,023,928
Total Enterprise Funds	\$ 2,212,419	\$ 2,025,325	\$ 2,023,928

* 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.

INTERNAL SERVICE FUNDS

	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____

TOTAL ALL FUNDS \$ 33,991,990 \$ 19,648,181 \$ 38,038,433

* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
	\$	\$	\$	\$
Total General Fund	266,528	474,534	266,528	474,534
SPECIAL REVENUE FUNDS				
Highway Users Fund (HURF)	\$	\$	\$	\$
Transit Fund			391,658	119,942
Total Special Revenue Funds	\$	\$	\$	\$
			723,162	119,942
DEBT SERVICE FUNDS				
Debt Retirement	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
			492,822	492,822
CAPITAL PROJECTS FUNDS				
Capital Sales Tax Fund	\$	\$	\$	\$
Pinal County Road Tax Fund				940,070
Impact Fee Fund				421,648
Total Capital Projects Funds	\$	\$	\$	\$
				1,361,718
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Liquid Waste	\$	\$	\$	\$
Solid Waste				37,935
Airport			590,277	78,660
Total Enterprise Funds	\$	\$	\$	\$
			590,277	116,595
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$	\$
			2,072,789	2,072,789

CITY OF COOLIDGE
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
General Government	\$ 5,349,667	\$	\$ 2,620,426	\$ 5,281,800
Public Safety	4,918,381		4,942,289	5,093,683
Public Works	455,264		444,370	439,679
Community Services	1,572,069		1,557,123	1,551,667
Development Services	496,241		451,709	447,809
Total General Fund	\$ 12,791,622	\$	\$ 10,015,917	\$ 12,814,638
SPECIAL REVENUE FUNDS				
HURF	\$ 1,231,527	\$	\$ 1,225,217	\$ 1,243,890
Transit	445,253		434,450	480,511
Grant Funds	17,452,440		4,009,057	22,724,388
Total Special Revenue Funds	\$ 19,129,220	\$	\$ 5,668,724	\$ 24,448,789
DEBT SERVICE FUNDS				
GADA Loan - PD	\$ 282,300	\$	\$ 282,300	\$ 277,725
Streets Reconstruction	100,974		31,032	215,097
Total Debt Service Funds	\$ 383,274	\$	\$ 313,332	\$ 492,822
CAPITAL PROJECTS FUNDS				
Capital Sales Tax Fund	\$ 1,473,705	\$	\$ 586,660	\$ 1,464,768
Pinal County Road Tax Fund	3,031,652		2,153,472	1,123,331
Impact Fee Fund	732,716		513,983	578,102
Private Sector Contributions				
Total Capital Projects Funds	\$ 5,238,073	\$	\$ 3,254,115	\$ 3,166,201
PERMANENT FUNDS				
None	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Liquid Waste Fund	\$ 1,945,214	\$	\$ 889,805	\$ 1,935,818
Solid Waste Fund	1,238,226		990,029	1,331,975
Airport	421,582		370,838	635,785
IDA Funds	35,524		10,010	27,092
Total Enterprise Funds	\$ 3,605,022	\$	\$ 2,260,682	\$ 3,930,670
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 41,147,211	\$	\$ 21,512,770	\$ 44,853,120

* 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 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Administration/General Fund	\$ 9,854,842	\$	\$ 9,894,965	\$ 9,835,491
Street Operations/HURF Fund	1,231,527		1,225,217	1,243,890
Housing Grants/Grants Fund	(9,380,799)		418,684	1,123,531
Transportation Grants	215,000		215,000	215,000
Misc. Grants	12,041,386		706,584	20,490,811
Lease Payments/Capital Fund	383,274		313,332	492,822
Capital Projects	900,936		189,901	904,318
Street Repair/Pinal Co. Rd. Tax Fund	1,706,652		1,375,708	867,463
Ball Park/Impact Fee Fund			232,673	
Sewer Plant Exp./Impact Fee Fund				
Infrastructure Imp./Private Sector Fund				
Waste Water Treatment/LW Fund	771,414		703,805	757,253
Refuse Collection/SW Fund	1,138,226		890,029	1,265,092
Airport Operations/Airport Fund	342,141		366,074	635,785
Industrial Dev. Auth/IDA Fund	27,092		10,010	27,092
Department Total	\$ 19,231,691	\$	\$ 16,541,982	\$ 37,858,548
List Department:				
Capital Improvement Reserve				
General Fund	\$ 82,802	\$	\$ 12,946	\$ 125,171
Department Total	\$ 82,802	\$	\$ 12,946	\$ 125,171
List Department:				
Transit				
Transit Fund	\$ 445,253	\$	\$ 434,450	\$ 480,511
ADOT Grant Fund	1,070,916		931,917	934,194
Gila River Grant Fund	\$ 16,740	\$	\$	\$ 16,740
Department Total	\$ 1,532,909	\$	\$ 1,366,367	\$ 1,431,445
List Department:				
Airport Taxiway B (Design)				
USDOT Grant Fund	\$ 100,000	\$	\$ 100,000	\$
Transportation Grant Fund	4,764		4,764	
Airport Fund	\$ 4,764	\$	\$ 4,764	\$
Department Total	\$ 109,528	\$	\$ 109,528	\$
List Department:				
Airport Taxiway B (Construction)				
USDOT Grant Fund	\$ 1,521,280	\$	\$ 1,521,280	\$
Transportation Grant Fund	74,678		74,678	
Airport Fund	\$ 74,677	\$	\$	\$
Department Total	\$ 1,670,635	\$	\$ 1,595,958	\$
List Department:				
Airport Runway 17-35 MIRL & Signage				
USDOT Grant Fund	\$	\$	\$	\$
Transportation Grant Fund	\$	\$	\$	\$
Airport Fund	\$	\$	\$	\$
Department Total	\$	\$	\$	\$
List Department:				
BIA Remodel (Fire)				
Tribal Grants	\$ 1,700,000	\$	\$	\$
Department Total	\$ 1,700,000	\$	\$	\$

List Department:

Main Street Reconstruction

Transportation Grant Fund 17	\$		\$		\$		\$
Pinal County Rd Tax Fund		1,300,000				767,764	
Department Total	\$	1,300,000	\$		\$	767,764	\$

List Department:

Central Ave. Reconstruction

Transportation Grant Fund 17			\$		\$		\$
Pinal County Rd Tax Fund							
STP Grant			\$		\$		\$
Department Total	\$		\$		\$		\$

List Department:

HSIP Citywide Signing & Striping

HSIP Grant			\$		\$		\$
Pinal County Rd. Tax Fund							
Department Total	\$		\$		\$		\$

List Department:

Library Patio Enclosure

Library State Grant		36,150	\$		\$	36,150	\$
Library Impact Fees		272,029				285,808	
Department Total	\$	308,179	\$		\$	321,958	\$

List Department:

Library Patio Enclosure

Library State Grant		36,150	\$		\$		\$
Library Impact Fees		272,029					
Department Total	\$	308,179	\$		\$		\$

List Department:

Randolph Road

ACA Grant			\$		\$		\$
Stinger Welding Grant							
Private Sector Grant		145,000	\$		\$		145,000
Department Total	\$	145,000	\$		\$		145,000

List Department:

Contingency (Fund Balance)

General Fund		2,745,972	\$		\$		2,745,972
Capital Sales Tax Fund							
Pinal County Road Tax Fund			\$		\$		240,868
Library Impact Fee Fund		9,477	\$		\$		13,655
Police Impact Fee Fund		43,349				3,134	75,421
Fire Impact Fee Fund			\$		\$		
Transportation Impact Fee Fund		134,886					185,071
General Govt Impact Fee Fund		6,140	\$		\$	6,147	6,151
Liquid Waste Impact Fee Fund			\$		\$		
Liquid Waste Fund		724,208					933,565
Solid Waste Fund			\$		\$		2,883
Department Total	\$	3,664,032	\$		\$	9,281	4,203,586

List Department:

Capital Projects (CIP)

Capital Sales Tax Fund		422,068	\$		\$	282,818	\$	432,950
Pinal County Road Tax Fund								
Library Impact Fee Fund			\$		\$	(13,779)	\$	
Parks & Rec Impact Fee Fund		6,050						10,727
Police Impact Fee Fund								
Fire Impact Fee Fund		138,285	\$		\$			164,577
Transportation Impact Fee Fund								
General Govt Impact Fee Fund			\$		\$			
Liquid Waste Impact Fee Fund		122,500	\$		\$			122,500
Liquid Waste Fund		422,500				186,000		245,000
Solid Waste Fund		100,000	\$		\$	100,000	\$	64,000
Department Total	\$	1,211,403	\$		\$	555,039	\$	1,039,754

List Department:

Miscellaneous

Housing Grant Fund	9,907,325	\$	\$	\$	20,535
General Fund	108,006	\$	\$	108,006	108,004
Department Total	\$ 10,015,331	\$	\$	108,006	\$ 128,539

List Department:

Equipment

Capital Sales Tax Fund	150,700	\$	\$	100,144	127,500
Pinal County RD. Tax Fund	25,000	\$	\$	10,000	15,000
Department Total	\$ 175,700	\$	\$	110,144	\$ 142,500

List Department:

General Fund	\$	\$	\$	\$
List other funds				
Department Total	\$	\$	\$	\$

* 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	95	\$ 5,191,015	\$ 1,041,360	\$ 921,967	\$ 703,261	\$ 7,857,603
SPECIAL REVENUE FUNDS						
Highway User Funds	11	\$ 573,695	\$ 65,860	\$ 125,573	\$ 117,419	\$ 882,547
Transit	26	462,876	18,784	262,965	20,130	764,755
Grants	3	133,680	7,518	11,672	8,932	161,802
Total Special Revenue Funds	40	\$ 1,170,251	\$ 92,162	\$ 400,210	\$ 146,481	\$ 1,809,104
DEBT SERVICE FUNDS						
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Liquid Waste	3	\$ 193,234	\$ 22,528	\$ 36,938	\$ 50,530	\$ 303,230
Solid Waste	7	334,210	38,367	86,244	64,821	523,642
Airport	1	103,804	11,917	12,020	17,563	145,304
Total Enterprise Funds	12	\$ 631,248	\$ 72,812	\$ 135,202	\$ 132,914	\$ 972,176
INTERNAL SERVICE FUND						
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	146	\$ 6,992,514	\$ 1,206,334	\$ 1,457,379	\$ 982,656	\$ 10,638,883