

City of Coolidge

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City of Coolidge

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ORDINANCE NO. 22-06

AN ORDINANCE OF THE CITY OF COOLIDGE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR 2022-2023 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 13, 2022, 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 27, 2022, 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 27, 2022, at the Council Chambers for the purpose of hearing taxpayers and adopting the final budget for fiscal year 2022-2023.

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 2022-2023.

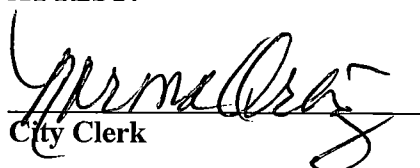
BE IT FURTHER RESOLVED that the immediate operation and provisions of this Ordinance is necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, and this Ordinance shall be in full force and effect immediately after its passage and adoption.

PASSED AND ADOPTED by the City Council of the City of Coolidge, Arizona, this 27th day of June, 2022.



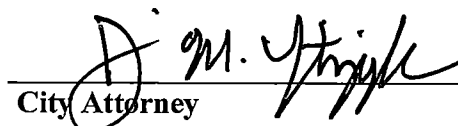
Mayor

ATTEST:



City Clerk

APPROVED AS TO FORM:



City Attorney

City of Coolidge
 Summary Schedule of estimated revenues and expenditures/expenses
 Fiscal year 2023

Fiscal year	S c h	Funds							Total all funds	
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds		
2022	Adopted/adjusted budgeted expenditures/expenses*	E 1	19,374,976	11,680,298	589,681	18,988,554	0	5,334,979	0	55,948,488
2022	Actual expenditures/expenses**	E 2	15,936,970	4,232,911	535,618	4,544,623	0	4,468,565	0	29,718,687
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	7,902,265	0	92,055	11,695,330	0	869,582	0	20,559,232
2023	Primary property tax levy	B 4	1,195,704							1,195,704
2023	Secondary property tax levy	B 5			379,306					379,306
2023	Estimated revenues other than property taxes	C 6	15,718,333	13,341,596	0	6,905,631	0	3,444,957	0	39,410,517
2023	Other financing sources	D 7	0	0	0	0	0	0	0	0
2023	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D 9	247,834	628,156	196,278	5,006,033	0	333,223	0	6,411,524
2023	Interfund Transfers (out)	D 10	2,292,563	147,632	0	3,871,127	0	100,202	0	6,411,524
2023	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
2023	Total financial resources available	12	22,771,573	13,822,120	667,639	19,735,867	0	4,547,560	0	61,544,759
2023	Budgeted expenditures/expenses	E 13	22,771,573	13,822,120	667,639	19,735,867	0	4,547,560	0	61,544,759

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

	2022	2023
1: Budgeted expenditures/expenses	\$ 55,948,488	\$ 61,544,759
2: Add/subtract: estimated net reconciling items		
3: Budgeted expenditures/expenses adjusted for reconciling items	55,948,488	61,544,759
4: Less: estimated exclusions		
5: Amount subject to the expenditure limitation	\$ 55,948,488	\$ 61,544,759
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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts 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 2023

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 1,000,662	\$ 1,195,704
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	\$ 1,000,662	\$ 1,195,704
Property tax judgment		
B. Secondary property taxes	129,240	379,306
Property tax judgment		
C. Total property tax levy amounts	\$ 1,129,902	\$ 1,575,010
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total primary property taxes	\$	
B. Secondary property taxes		
(1) Current 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	1.7042	1.5036
Property tax judgment		
(2) Secondary property tax rate	0.2201	0.3113
Property tax judgment		
(3) Total city/town tax rate	1.9243	1.8149

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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
City Sales Tax	\$ 5,010,702	\$ 5,010,702	\$ 5,500,000
Franchise Fees	373,158	355,389	373,158
Licenses and permits			
Business License	38,000	36,130	38,000
Building Permits	2,250,000	2,060,139	2,250,000
Intergovernmental			
State Sales Tax	1,541,663	1,190,255	1,891,958
State Income Tax	1,713,150	1,876,460	2,551,189
Auto Lieu Tax	884,622	839,587	1,105,463
Charges for services			
Building Fees	700,000	643,241	700,000
Animal Control	4,210	3,340	4,210
Recreation Fees	50,000	25,099	50,000
Special Event Fees	25,000	25,000	25,000
Rents/Leases	33,358	21,630	33,358
Fines and forfeits			
Magistrate Fines	210,000	207,877	210,000
Interest on investments			
Interest Earnings	25,000	19,920	25,000
In-lieu property taxes			
SRP (Trans-Canada)	705,997	666,346	705,997
Contributions			
Voluntary contributions	5,000	3,100	5,000
Miscellaneous			
Other Revenue	250,000	160,025	250,000
CARES Act Funding			
Total General Fund	\$ 13,819,860	\$ 13,144,240	\$ 15,718,333

* 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	\$ 1,051,320	\$ 1,233,720	\$ 1,312,045
Transit Fund	118,432	117,200	116,232
Grants Fund	9,893,888	2,538,332	11,913,319
	\$ 11,063,640	\$ 3,889,252	\$ 13,341,596

City of Coolidge
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Total special revenue funds	\$ 11,063,640	\$ 3,889,252	\$ 13,341,596

* 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	\$	\$	\$

Capital projects funds

Capital Sales Tax Fund	\$ 2,010,318	\$ 2,498,437	\$ 2,573,360
Pinal County Road Tax Fund	722,500	761,419	785,659
Impact Fee Fund	5,909,370	3,232,465	3,546,612
Total capital projects funds	\$ 8,642,188	\$ 6,492,321	\$ 6,905,631

* 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	\$ 1,070,607	\$ 1,208,573	\$ 1,768,466
Solid Waste Fund	1,363,150	1,495,576	1,591,530
Airport Fund	84,957	65,125	84,957
IDA	40	3	4
Total enterprise funds	\$ 2,518,754	\$ 2,769,277	\$ 3,444,957

* 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 \$ 36,044,442 \$ 26,295,090 \$ 39,410,517

City of Coolidge
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
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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 of Coolidge
Other financing sources/(uses) and interfund transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
Highway User Revenue Fund	\$	\$	\$ 147,632	\$
Liquid Waste			45,425	
Solid Waste			54,777	
Capital Sales Tax				1,756,033
Transit				303,307
Airport				233,223
Total General Fund	\$	\$	\$ 247,834	\$ 2,292,563
Special revenue funds				
Highway User Revenue Fund	\$	\$	\$ 252,680	\$ 147,632
Transit			375,476	
Total special revenue funds	\$	\$	\$ 628,156	\$ 147,632
Debt service funds				
Debt Service	\$	\$	\$ 196,278	\$
Total debt service funds	\$	\$	\$ 196,278	\$
Capital projects funds				
Capital Sales Tax	\$	\$	\$ 1,756,033	\$ 3,618,447
Pinal County Road Tax			3,250,000	252,680
Total capital projects funds	\$	\$	\$ 5,006,033	\$ 3,871,127
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Liquid Waste	\$	\$	\$	\$ 45,425
Solid Waste				54,777
Airport			333,223	
Total enterprise funds	\$	\$	\$ 333,223	\$ 100,202
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$	\$	\$ 6,411,524	\$ 6,411,524

City of Coolidge
Expenditures/expenses by fund
Fiscal year 2023

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
General Government	\$ 10,000,904	\$	\$ 6,109,289	\$ 11,567,888
Public Safety	6,097,986		6,142,803	6,936,797
Public Works	605,131		612,203	723,020
Community Services	1,880,533		1,849,687	2,040,458
Development Services	790,422		1,222,988	1,503,410
Total General Fund	\$ 19,374,976	\$	\$ 15,936,970	\$ 22,771,573
Special revenue funds				
Highway User Revenue Fund	\$ 1,297,637	\$	\$ 1,218,268	\$ 1,417,093
Transit	488,773		334,490	491,708
Grants	9,893,888		2,680,153	11,913,319
Total special revenue funds	\$ 11,680,298	\$	\$ 4,232,911	\$ 13,822,120
Debt service funds				
GO Bond Series 2020	\$ 340,631	\$	\$ 340,631	\$ 420,103
Street Reconstruction	194,987		194,987	196,278
Debt Service Cash Reserve	34,063			51,258
Total debt service funds	\$ 569,681	\$	\$ 535,618	\$ 667,639
Capital projects funds				
Capital Sales Tax Fund	\$ 3,608,609	\$	\$ 1,975,000	\$ 1,472,939
Pinal County Road Tax Fund	1,555,000		1,950,246	3,782,979
Impact Fee Fund	13,824,945		619,377	14,479,949
Total capital projects funds	\$ 18,988,554	\$	\$ 4,544,623	\$ 19,735,867
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Liquid Waste Fund	\$ 2,770,853	\$	\$ 1,562,550	\$ 2,487,288
Solid Waste Fund	2,228,111		2,278,928	1,627,848
Airport	321,704		626,878	418,180
IDA	14,311		209	14,244
Total enterprise funds	\$ 5,334,979	\$	\$ 4,468,565	\$ 4,547,560
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 55,948,488	\$	\$ 29,718,687	\$ 61,544,759

* 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 2023**

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2022	2022	2022	2023
Administration/General Fund	\$ 12,027,003	\$	\$ 12,338,095	\$ 13,947,815
Streets Operations/HURF	1,297,637		1,218,268	1,417,093
Housing Grants/Grants	1,174,754		329,036	1,225,859
Transportation Grants	1,102,930		1,102,930	861,051
Misc Grants	7,616,204		1,248,187	9,877,667
Lease Payment/Capital Fund	535,618		535,618	667,639
Capital Projects	767,795		75,000	367,287
Street Repair/Pinal Co Rd Tax	1,180,000		1,615,000	2,792,500
Waste Water Treatment/LW	832,642		902,550	1,077,096
Refuse Collection/SW	2,128,111		1,162,890	1,201,894
Airport Operations/Airport	305,704		305,705	318,180
Industrial Development Auth/IDA	14,311		209	14,244
Department total	\$ 28,982,709	\$	\$ 20,833,488	\$ 33,768,325
List department:				
Capital Improvement Reserve				
General Fund	\$ 3,290,579	\$	\$	\$ 3,712,056
Department total	\$ 3,290,579	\$	\$	\$ 3,712,056
List department:				
Transit				
Transit Fund	\$ 488,773	\$	\$ 334,490	\$ 491,708
Department total	\$ 488,773	\$	\$ 334,490	\$ 491,708
List department:				
Contingency (Fund Balance)				
General Fund	\$ 3,958,519		3,500,000	5,012,827
Capital Sales Tax Fund	1,012,520			84,469
Debt Service Reserve Cash	34,063			51,258
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	1,118,211			525,192
Solid Waste Fund				163,954
Pinal County Road Tax Fund				370,479
Department total	\$ 6,123,313	\$	\$ 3,500,000	\$ 6,208,179
List department:				
Capital Projects (CIP)				
Capital Sales Tax Fund	\$ 1,602,872		1,750,000	881,033
Pinal County Road Tax Fund				
Library Impact Fee Fund	78,771			78,636
Parks & Rec Impact Fee Fund	2,266,857			2,439,474
Police Impact Fee Fund	258,104		19,377	219,003
Fire Impact Fee Fund	965,615			1,064,770
Transportation Impact Fee Fund	6,836,142		600,000	6,976,369
Airport	16,000		321,173	100,000
Liquid Waste Impact Fee Fund	3,419,456			3,701,697

Liquid Waste Fund	820,000		660,000	885,000
Solid Waste Fund	100,000		1,116,038	262,000
Department total	\$ 16,363,817	\$	\$ 4,466,588	\$ 16,607,982

List department:

Grant Fund (15 Housing)				
General Fund	\$ 98,875	\$	\$ 98,875	\$ 98,875
Department total	\$ 98,875	\$	\$ 98,875	\$ 98,875

List department:

Equipment				
Capital Sales Tax Fund	\$ 128,350		150,000	140,150
Pinal County Road Tax Fund	375,000		335,246	620,000
Department total	\$ 503,350	\$	\$ 485,246	\$ 760,150

* 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 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	106	\$ 6,773,364	\$ 1,504,538	\$ 1,475,880	\$ 792,385	\$ 10,546,167
Special revenue funds						
Grants	1	\$ 75,326	\$ 9,168	\$ 630	\$ 6,008	\$ 91,132
Transit	24	488,550	76,207	124,214	52,394	741,365
Highway User Revenue	13	654,973	79,710	207,453	101,952	1,044,088
Total special revenue funds	38	\$ 1,218,849	\$ 165,085	\$ 332,297	\$ 160,354	\$ 1,876,585
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Liquid Waste	3	\$ 167,084	\$ 20,334	\$ 51,157	\$ 23,457	\$ 262,032
Solid Waste	4	187,873	22,864	60,607	27,005	298,349
Airport	1	124,534	15,156	31,390	17,414	188,494
Total enterprise funds	9	\$ 479,491	\$ 58,354	\$ 143,154	\$ 67,876	\$ 748,875
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	153	\$ 8,471,704	\$ 1,727,977	\$ 1,951,331	\$ 1,020,615	\$ 13,171,627

ORDINANCE NO. 22-06

AN ORDINANCE OF THE CITY OF COOLIDGE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR 2022-2023 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 13, 2022, 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 27, 2022, 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 27, 2022, at the Council Chambers for the purpose of hearing taxpayers and adopting the final budget for fiscal year 2022-2023.

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 2022-2023.

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 27th day of June, 2022.

Mayor

ATTEST:

APPROVED AS TO FORM:

City Clerk

City Attorney

City of Coolidge
 Summary Schedule of estimated revenues and expenditures/expenses
 Fiscal year 2023

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	
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2023	Other financing sources	D 7	0	0	0	0	0	0	0	0
2023	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D 9	247,834	628,156	196,278	5,006,033	0	333,223	0	6,411,524
2023	Interfund Transfers (out)	D 10	2,292,563	147,632	0	3,871,127	0	100,202	0	6,411,524
2023	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
2023	Total financial resources available	12	22,771,573	13,822,120	667,639	19,735,867	0	4,547,560	0	61,544,759
2023	Budgeted expenditures/expenses	E 13	22,771,573	13,822,120	667,639	19,735,867	0	4,547,560	0	61,544,759

Expenditure limitation comparison

	2022	2023
1 Budgeted expenditures/expenses	\$ 55,948,488	\$ 61,544,759
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	55,948,488	61,544,759
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 55,948,488	\$ 61,544,759
6 EEC expenditure limitation	\$	\$

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- ** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
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City of Coolidge
Tax levy and tax rate information
Fiscal year 2023

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,000,662</u>	\$ <u>1,195,704</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>1,000,662</u>	\$ <u>1,195,704</u>
Property tax judgment	_____	_____
B. Secondary property taxes	<u>129,240</u>	<u>379,306</u>
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>1,129,902</u>	\$ <u>1,575,010</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current 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>1.7042</u>	<u>1.5036</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	<u>0.2201</u>	<u>0.3113</u>
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>1.9243</u>	<u>1.8149</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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
City Sales Tax	\$ 5,010,702	\$ 5,010,702	\$ 5,500,000
Franchise Fees	373,158	355,389	373,158
Licenses and permits			
Business License	38,000	36,130	38,000
Building Permits	2,250,000	2,060,139	2,250,000
Intergovernmental			
State Sales Tax	1,541,663	1,190,255	1,891,958
State Income Tax	1,713,150	1,876,460	2,551,189
Auto Lieu Tax	884,622	839,587	1,105,463
Charges for services			
Building Fees	700,000	643,241	700,000
Animal Control	4,210	3,340	4,210
Recreation Fees	50,000	25,099	50,000
Special Event Fees	25,000	25,000	25,000
Rents/Leases	33,358	21,630	33,358
Fines and forfeits			
Magistrate Fines	210,000	207,877	210,000
Interest on investments			
Interest Earnings	25,000	19,920	25,000
In-lieu property taxes			
SRP (Trans-Canada)	705,997	666,346	705,997
Contributions			
Voluntary contributions	5,000	3,100	5,000
Miscellaneous			
Other Revenue	250,000	160,025	250,000
CARES Act Funding			
Total General Fund	\$ 13,819,860	\$ 13,144,240	\$ 15,718,333

* 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	\$ 1,051,320	\$ 1,233,720	\$ 1,312,045
Transit Fund	118,432	117,200	116,232
Grants Fund	9,893,888	2,538,332	11,913,319
	\$ 11,063,640	\$ 3,889,252	\$ 13,341,596

City of Coolidge
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Total special revenue funds	\$ <u>11,063,640</u>	\$ <u>3,889,252</u>	\$ <u>13,341,596</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.

Debt service funds

_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total debt service funds	\$ _____	\$ _____	\$ _____

Capital projects funds

Capital Sales Tax Fund	\$ <u>2,010,318</u>	\$ <u>2,498,437</u>	\$ <u>2,573,360</u>
Pinal County Road Tax Fund	<u>722,500</u>	<u>761,419</u>	<u>785,659</u>
Impact Fee Fund	<u>5,909,370</u>	<u>3,232,465</u>	<u>3,546,612</u>
_____	\$ <u>8,642,188</u>	\$ <u>6,492,321</u>	\$ <u>6,905,631</u>
Total capital projects funds	\$ <u>8,642,188</u>	\$ <u>6,492,321</u>	\$ <u>6,905,631</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.

Permanent funds

_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total permanent funds	\$ _____	\$ _____	\$ _____

Enterprise funds

Liquid Waste Fund	\$ <u>1,070,607</u>	\$ <u>1,208,573</u>	\$ <u>1,768,466</u>
Solid Waste Fund	<u>1,363,150</u>	<u>1,495,576</u>	<u>1,591,530</u>
Airport Fund	<u>84,957</u>	<u>65,125</u>	<u>84,957</u>
IDA	<u>40</u>	<u>3</u>	<u>4</u>
_____	\$ <u>2,518,754</u>	\$ <u>2,769,277</u>	\$ <u>3,444,957</u>
Total enterprise funds	\$ <u>2,518,754</u>	\$ <u>2,769,277</u>	\$ <u>3,444,957</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.

Internal service funds

_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____

Total all funds	\$ <u>36,044,442</u>	\$ <u>26,295,090</u>	\$ <u>39,410,517</u>
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City of Coolidge
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
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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 of Coolidge
Other financing sources/(uses) and interfund transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
Highway User Revenue Fund	\$	\$	\$ 147,632	\$
Liquid Waste			45,425	
Solid Waste			54,777	
Capital Sales Tax				1,756,033
Transit				303,307
Airport				233,223
Total General Fund	\$	\$	\$ 247,834	\$ 2,292,563
Special revenue funds				
Highway User Revenue Fund	\$	\$	\$ 252,680	\$ 147,632
Transit			375,476	
Total special revenue funds	\$	\$	\$ 628,156	\$ 147,632
Debt service funds				
Debt Service	\$	\$	\$ 196,278	\$
Total debt service funds	\$	\$	\$ 196,278	\$
Capital projects funds				
Capital Sales Tax	\$	\$	\$ 1,756,033	\$ 3,618,447
Pinal County Road Tax			3,250,000	252,680
Total capital projects funds	\$	\$	\$ 5,006,033	\$ 3,871,127
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Liquid Waste	\$	\$	\$	\$ 45,425
Solid Waste				54,777
Airport			333,223	
Total enterprise funds	\$	\$	\$ 333,223	\$ 100,202
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$	\$	\$ 6,411,524	\$ 6,411,524

City of Coolidge
Expenditures/expenses by fund
Fiscal year 2023

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
General Government	\$ 10,000,904	\$	\$ 6,109,289	\$ 11,567,888
Public Safety	6,097,986		6,142,803	6,936,797
Public Works	605,131		612,203	723,020
Community Services	1,880,533		1,849,687	2,040,458
Development Services	790,422		1,222,988	1,503,410
Total General Fund	\$ 19,374,976	\$	\$ 15,936,970	\$ 22,771,573
Special revenue funds				
Highway User Revenue Fund	\$ 1,297,637	\$	\$ 1,218,268	\$ 1,417,093
Transit	488,773		334,490	491,708
Grants	9,893,888		2,680,153	11,913,319
Total special revenue funds	\$ 11,680,298	\$	\$ 4,232,911	\$ 13,822,120
Debt service funds				
GO Bond Series 2020	\$ 340,631	\$	\$ 340,631	\$ 420,103
Street Reconstruction	194,987		194,987	196,278
Debt Service Cash Reserve	34,063			51,258
Total debt service funds	\$ 569,681	\$	\$ 535,618	\$ 667,639
Capital projects funds				
Capital Sales Tax Fund	\$ 3,608,609	\$	\$ 1,975,000	\$ 1,472,939
Pinal County Road Tax Fund	1,555,000		1,950,246	3,782,979
Impact Fee Fund	13,824,945		619,377	14,479,949
Total capital projects funds	\$ 18,988,554	\$	\$ 4,544,623	\$ 19,735,867
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Liquid Waste Fund	\$ 2,770,853	\$	\$ 1,562,550	\$ 2,487,288
Solid Waste Fund	2,228,111		2,278,928	1,627,848
Airport	321,704		626,878	418,180
IDA	14,311		209	14,244
Total enterprise funds	\$ 5,334,979	\$	\$ 4,468,565	\$ 4,547,560
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 55,948,488	\$	\$ 29,718,687	\$ 61,544,759

* 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 2023

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2022	2022	2022	2023
Administration/General Fund	\$ 12,027,003	\$	\$ 12,338,095	\$ 13,947,815
Streets Operations/HURF	1,297,637		1,218,268	1,417,093
Housing Grants/Grants	1,174,754		329,036	1,225,859
Transportation Grants	1,102,930		1,102,930	861,051
Misc Grants	7,616,204		1,248,187	9,877,667
Lease Payment/Capital Fund	535,618		535,618	667,639
Capital Projects	767,795		75,000	367,287
Street Repair/Pinal Co Rd Tax	1,180,000		1,615,000	2,792,500
Waste Water Treatment/LW	832,642		902,550	1,077,096
Refuse Collection/SW	2,128,111		1,162,890	1,201,894
Airport Operations/Airport	305,704		305,705	318,180
Industrial Development Auth/IDA	14,311		209	14,244
Department total	\$ 28,982,709	\$	\$ 20,833,488	\$ 33,768,325
List department:				
Capital Improvement Reserve				
General Fund	\$ 3,290,579	\$	\$	\$ 3,712,056
Department total	\$ 3,290,579	\$	\$	\$ 3,712,056
List department:				
Transit				
Transit Fund	\$ 488,773	\$	\$ 334,490	\$ 491,708
Department total	\$ 488,773	\$	\$ 334,490	\$ 491,708
List department:				
Contingency (Fund Balance)				
General Fund	\$ 3,958,519		3,500,000	5,012,827
Capital Sales Tax Fund	1,012,520			84,469
Debt Service Reserve Cash	34,063			51,258
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	1,118,211			525,192
Solid Waste Fund				163,954
Pinal County Road Tax Fund				370,479
Department total	\$ 6,123,313	\$	\$ 3,500,000	\$ 6,208,179
List department:				
Capital Projects (CIP)				
Capital Sales Tax Fund	\$ 1,602,872		1,750,000	881,033
Pinal County Road Tax Fund				
Library Impact Fee Fund	78,771			78,636
Parks & Rec Impact Fee Fund	2,266,857			2,439,474
Police Impact Fee Fund	258,104		19,377	219,003
Fire Impact Fee Fund	965,615			1,064,770
Transportation Impact Fee Fund	6,836,142		600,000	6,976,369
Airport	16,000		321,173	100,000
Liquid Waste Impact Fee Fund	3,419,456			3,701,697

Liquid Waste Fund	820,000		660,000	885,000
Solid Waste Fund	100,000		1,116,038	262,000
Department total	\$ 16,363,817	\$	\$ 4,466,588	\$ 16,607,982

List department:

Grant Fund (15 Housing)				
General Fund	\$ 98,875	\$	\$ 98,875	\$ 98,875
Department total	\$ 98,875	\$	\$ 98,875	\$ 98,875

List department:

Equipment				
Capital Sales Tax Fund	\$ 128,350		150,000	140,150
Pinal County Road Tax Fund	375,000		335,246	620,000
Department total	\$ 503,350	\$	\$ 485,246	\$ 760,150

* 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 2023

Fund	Full-time equivalent (FTE) 2023	Employee salaries and hourly costs 2023	Retirement costs 2023	Healthcare costs 2023	Other benefit costs 2023	Total estimated personnel compensation 2023
General Fund	106	\$ 6,773,364	\$ 1,504,538	\$ 1,475,880	\$ 792,385	\$ 10,546,167
Special revenue funds						
Grants	1	\$ 75,326	\$ 9,168	\$ 630	\$ 6,008	\$ 91,132
Transit	24	488,550	76,207	124,214	52,394	741,365
Highway User Revenue	13	654,973	79,710	207,453	101,952	1,044,088
Total special revenue funds	38	\$ 1,218,849	\$ 165,085	\$ 332,297	\$ 160,354	\$ 1,876,585
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Liquid Waste	3	\$ 167,084	\$ 20,334	\$ 51,157	\$ 23,457	\$ 262,032
Solid Waste	4	187,873	22,864	60,607	27,005	298,349
Airport	1	124,534	15,156	31,390	17,414	188,494
Total enterprise funds	9	\$ 479,491	\$ 58,354	\$ 143,154	\$ 67,876	\$ 748,875
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	153	\$ 8,471,704	\$ 1,727,977	\$ 1,951,331	\$ 1,020,615	\$ 13,171,627