

ORDINANCE NO. 20-19

AN ORDINANCE OF THE CITY OF COOLIDGE SETTING ITS 2020-2021 EXPENDITURE LIMIT AND APPROVING AND ADOPTING THE 2020-2021 TENTATIVE BUDGET FOR FISCAL YEAR 2020-2021 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 2020-2021 fiscal year is \$50,842,844 and

WHEREAS, it has made an estimate of the amounts required to meet the public expenses for the 2020-2021 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 2020-2021 fiscal year is \$50,842,844 unless the City Council by a three-fourths (3/4) vote, declares an emergency and suspends the figure set forth;

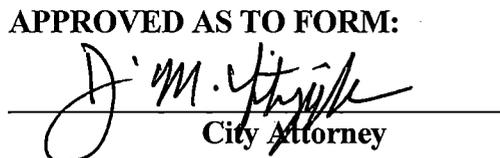
BE IT FURTHER ORDAINED, that the estimates of revenues and expenditures on the attached schedules are hereby adopted as the Tentative Budget of the City of Coolidge for Fiscal Year 2020-2021.

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 8<sup>th</sup> day of June, 2020.

  
Mayor

ATTEST:  
  
City Clerk

APPROVED AS TO FORM:  
  
City Attorney

**OFFICIAL BUDGET FORMS**

**City of Coolidge**

**Fiscal Year 2021**

**City of Coolidge**  
**TABLE OF CONTENTS**  
**Fiscal Year 2021**

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 of Coolidge**

**Resolution for the Adoption of the Budget**

**Fiscal Year 2021**

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 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 of Coolidge**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2021**

Fiscal Year	Schedule	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	14,182,561	24,001,618	1,134,973	3,135,183	0	3,971,902	0	46,426,237
2020	Actual Expenditures/Expenses**	E 2	10,621,569	11,815,401	1,134,973	1,557,357	0	2,481,426	0	27,610,726
2021	Fund Balance/Net Position at July 1***		6,492,734	191,321		4,277,819		1,947,720		12,909,594
2021	Primary Property Tax Levy	B 4	944,784							944,784
2021	Secondary Property Tax Levy	B 5	300,000							300,000
2021	Estimated Revenues Other than Property Taxes	C 6	12,208,249	14,072,433	0	8,317,273	0	2,088,093	0	36,686,048
2021	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2021	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2021	Interfund Transfers In	D 9	221,886	547,884	496,467	3,148,735	0	545,009	0	4,959,981
2021	Interfund Transfers (Out)	D 10	3,285,653	132,175	0	1,450,024	0	89,711	0	4,957,563
2021	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
2021	Total Financial Resources Available		16,882,000	14,679,463	496,467	14,293,803	0	4,491,111	0	50,842,844
2021	Budgeted Expenditures/Expenses	E 13	16,882,000	14,679,463	496,467	14,293,803	0	4,491,111	0	50,842,844

EXPENDITURE LIMITATION COMPARISON		2020	2021
1	Budgeted expenditures/expenses	\$ 46,426,237	\$ 50,842,844
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	46,426,237	50,842,844
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 46,426,237	\$ 50,842,844
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 2021**

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 944,788	\$ 944,784
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	\$ 944,788	\$ 944,784
B. Secondary property taxes	_____	300,000
C. Total property tax levy amounts	\$ 944,788	\$ 1,244,784
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	1.8759	1.7595
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	1.8759	1.7595
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 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 3,655,190	\$ 4,996,873	\$ 4,125,000
Franchise Fees	357,544	304,015	330,781
<b>Licenses and permits</b>			
Business License	34,000	44,040	39,020
Building Permits	200,000	401,425	500,000
<b>Intergovernmental</b>			
State Sales Tax	1,338,539	1,338,539	1,190,255
State Income Tax	1,680,183	1,680,183	1,876,460
Auto Lieu Tax	803,498	803,498	839,587
<b>Charges for services</b>			
Building Fees	60,000	280,383	300,000
Pulte/MV Coolidge Fire Service	84,000	61,641	
Animal Control	6,279	6,364	6,410
Recreation Fees	50,000	47,608	50,000
Special Event Fees	22,000	26,055	25,000
Rents/Lease	33,588	23,477	33,588
<b>Fines and forfeits</b>			
Magistrate Fines	207,360	198,030	200,000
<b>Interest on investments</b>			
Interest Earnings	74,826	50,840	50,000
<b>In-lieu property taxes</b>			
SRP (Trans Canada)	754,526	736,790	745,648
<b>Contributions</b>			
Voluntary contributions	5,000	938	5,000
<b>Miscellaneous</b>			
Other Revenue	336,624	431,413	391,500
Cares Act Funding			1,500,000
<b>Total General Fund</b>	<b>\$ 9,703,157</b>	<b>\$ 11,432,112</b>	<b>\$ 12,208,249</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 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<b>SPECIAL REVENUE FUNDS</b>			
Highway User Revenue Fund (HURF)	\$ 1,196,391	\$ 1,289,133	\$ 1,074,026
Transit Fund	107,951	91,960	121,058
Grants Fund	22,367,358	10,427,542	12,877,349
	\$ 23,671,700	\$ 11,808,635	\$ 14,072,433
<b>Total Special Revenue Funds</b>	<b>\$ 23,671,700</b>	<b>\$ 11,808,635</b>	<b>\$ 14,072,433</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 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<b>DEBT SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Debt Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>CAPITAL PROJECTS FUNDS</b>			
Capital Sales Tax Fund	\$ 1,297,329	\$ 1,946,124	\$ 6,733,088
Pinal County Road Tax Fund	502,395	671,058	406,549
Impact Fee Fund	497,616	1,198,882	1,177,636
Private Sector Contributions	_____	_____	_____
_____	\$ 2,297,340	\$ 3,816,064	\$ 8,317,273
<b>Total Capital Projects Funds</b>	\$ 2,297,340	\$ 3,816,064	\$ 8,317,273

\* 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 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<b>PERMANENT FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____
<b>ENTERPRISE FUNDS</b>			
Liquid Waste Fund	\$ 885,024	\$ 904,572	\$ 898,806
Solid Waste Fund	1,135,508	1,131,721	1,144,200
Airport Fund	428,100	388,654	44,957
IDA	_____	_____	130
_____	\$ 2,448,632	\$ 2,424,947	\$ 2,088,093
<b>Total Enterprise Funds</b>	\$ 2,448,632	\$ 2,424,947	\$ 2,088,093

\* 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 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<b>INTERNAL SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <u>38,120,829</u>	\$ <u>29,481,758</u>	\$ <u>36,686,048</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 2021**

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
General Fund	\$	\$	\$ 221,886	\$ 3,285,653
<b>Total General Fund</b>	\$	\$	\$ 221,886	\$ 3,285,653
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund (HURF)	\$	\$	\$ 330,261	\$ 132,175
Transit Fund			217,623	
Pinal County Road Tax				
<b>Total Special Revenue Funds</b>	\$	\$	\$ 547,884	\$ 132,175
<b>DEBT SERVICE FUNDS</b>				
Debt Retirement	\$	\$	\$ 496,467	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 496,467	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Sales Tax Fund	\$	\$	\$ 1,819,354	\$ 1,119,763
Pinal County Road Tax Fund			1,329,381	330,261
Impact Fee Fund				
<b>Total Capital Projects Funds</b>	\$	\$	\$ 3,148,735	\$ 1,450,024
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Liquid Waste	\$	\$	\$	\$ 40,669
Solid Waste				49,042
Airport			545,009	
<b>Total Enterprise Funds</b>	\$	\$	\$ 545,009	\$ 89,711
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 4,959,981	\$ 4,957,563



**City of Coolidge  
Expenditures/Expenses by Department  
Fiscal Year 2021**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2020	2020	2020	2021
Administration/General Fund	\$ 10,280,173	\$	\$ 10,522,694	\$ 10,828,385
Streets Operations/HURF	1,237,325		1,245,230	1,272,112
Housing Grants/Grants	652,736		419,212	652,714
Transportation Grants	1,168,076		359,422	1,114,980
Misc Grants	10,978,116		990,701	11,109,655
Lease Payment/Capital Fund	1,134,973		1,134,973	496,467
Capital Projects	420,983		57,000	366,073
Street Repair/Pinal Co Rd Tax	750,000		750,000	1,680,000
Waste Water Treatment/LW	657,262		645,775	686,326
Refuse Collection/SW	1,468,292		913,748	1,574,544
Airport Operatios/Airport	330,038		296,416	569,372
Industrimg Dev Auth/IDA	14,366		135	14,704
<b>Department Total</b>	<b>\$ 29,092,340</b>	<b>\$</b>	<b>\$ 17,335,306</b>	<b>\$ 30,365,332</b>
List Department:				
Capital Improvement Reserve				
General Fund	\$ 878,603	\$	\$	\$ 1,921,209
<b>Department Total</b>	<b>\$ 878,603</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,921,209</b>
List Department:				
Transit				
Transit Fund	\$ 396,935	\$	\$ 142,629	\$ 368,478
ADOT Grant Fund				161,524
Gila River Grant Fund				
<b>Department Total</b>	<b>\$ 396,935</b>	<b>\$</b>	<b>\$ 142,629</b>	<b>\$ 530,002</b>
List Department:				
Airport				
FAA Taxiway 5-23	\$ 9,500,000	\$	\$ 8,649,778	\$
Stinger Welding	8,430		8,427	
<b>Department Total</b>	<b>\$ 9,508,430</b>	<b>\$</b>	<b>\$ 8,658,205</b>	<b>\$</b>
List Department:				
Contingency (Fund Balance)				
General Fund	\$ 2,924,910	\$	\$	\$ 4,033,531
Capital Sales Tax Fund	94,134			1,622,993
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			6,151	
Liquid Waste Impact Fee Fund				
Liquid Waste Fund	1,283,944			1,075,571
Solid Waste Fund				
<b>Department Total</b>	<b>\$ 4,302,988</b>	<b>\$</b>	<b>\$ 6,151</b>	<b>\$ 6,732,095</b>
List Department:				
Capital Projects (CIP)				
Capital Sales Tax Fund	\$ 565,056	\$	\$ 565,056	\$ 6,960,050
Pinal County Road Tax				
Library Impact Fee Fund	31,033			127,938
Parks & Rec Impact Fee Fund	131,252			424,447
Police Impact Fee Fund	176,667			326,269
Fire Impact Fee Fund	64,028			289,332
Tansporation Impact Fee Fund	493,092			1,319,660
Airport	18,000		377,600	20,594
Liquid Waste Impact Fee Fund	229,788			875,485
Liquid Waste Fund	145,000		212,752	370,000
Solid Waste Fund	55,000		35,000	180,000
<b>Department Total</b>	<b>\$ 1,908,916</b>	<b>\$</b>	<b>\$ 1,190,408</b>	<b>\$ 10,893,775</b>
List Department:				
Miscellaneous				
Grant Fund 15 (Housing)	\$ 60,000	\$	\$	\$

**City of Coolidge  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2021**

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	96	\$ 5,398,567	\$ 1,117,315	\$ 1,252,943	\$ 612,763	\$ 8,381,588
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue Fund	11	\$ 565,587	\$ 66,739	\$ 159,492	\$ 93,214	\$ 885,032
Transit	24	228,035	15,541	31,082	23,292	297,950
Grants	2	67,877	8,152	7,872	5,193	89,094
<b>Total Special Revenue Funds</b>	<b>37</b>	<b>\$ 861,499</b>	<b>\$ 90,432</b>	<b>\$ 198,446</b>	<b>\$ 121,699</b>	<b>\$ 1,272,076</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	\$ 209,061	\$ 25,317	\$ 46,333	\$ 28,970	\$ 309,681
Solid Waste	4	179,759	21,769	48,447	26,009	275,984
Airport	2	109,380	13,366	28,057	15,332	166,135
<b>Total Enterprise Funds</b>	<b>9</b>	<b>\$ 498,200</b>	<b>\$ 60,452</b>	<b>\$ 122,837</b>	<b>\$ 70,311</b>	<b>\$ 751,800</b>
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>142</b>	<b>\$ 6,758,266</b>	<b>\$ 1,268,199</b>	<b>\$ 1,574,226</b>	<b>\$ 804,773</b>	<b>\$ 10,405,464</b>