

**CITY/TOWN OF COOLIDGE**

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ORDINANCE NO. 19-08

AN ORDINANCE OF THE CITY OF COOLIDGE SETTING ITS 2019-2020 EXPENDITURE LIMIT AND APPROVING AND ADOPTING THE 2019-2020 TENTATIVE BUDGET FOR FISCAL YEAR 2019-2020 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 2019-2020 fiscal year is \$46,426,237 and

WHEREAS, it has made an estimate of the amounts required to meet the public expenses for the 2019-2020 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 2019-2020 fiscal year is \$46,426,237 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 2019-2020.

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 10<sup>th</sup> day of June, 2019.

  
Mayor

ATTEST:

  
City Clerk

APPROVED AS TO FORM:

  
City Attorney

**CITY/TOWN OF COOLIDGE**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2020**

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					
2019	E 1	13,293,233	19,604,917	472,731	3,152,829	0	3,844,968	0					40,368,668
2019	E 2	10,026,802	2,839,779	477,306	1,940,641	0	2,427,115	0					17,711,643
2020	3	3,758,739	49,591		1,860,865		1,691,413						7,360,608
2020	B 4	944,800											944,800
2020	B 5												0
2020	C 6	9,703,841	23,671,016	0	2,297,340	0	2,448,632	0					38,120,829
2020	D 7	0	0	0	0	0	0	0					0
2020	D 8	0	0	0	0	0	0	0					0
2020	D 9	217,853	604,922	1,134,973	889,621	0	297,538	0					3,144,907
2020	D 10	544,364	129,772	0	2,005,090	0	465,681	0					3,144,907
2020	11												
LESS: Amounts for Future Debt Retirement:													
Future Capital Projects													
Maintained Fund Balance for Financial Stability													
2020	12	14,080,869	24,195,757	1,134,973	3,042,736	0	3,971,902	0					46,426,237
2020	E 13	14,080,869	24,195,757	1,134,973	3,042,736	0	3,971,902	0					46,426,237

**EXPENDITURE LIMITATION COMPARISON**

	2019	2020
1 Budgeted expenditures/expenses	\$ 40,368,668	\$ 46,426,237
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	40,368,668	46,426,237
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 40,368,668	\$ 46,426,237
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/TOWN OF COOLIDGE**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2020**

	2019	2020
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>934,216</u>	\$ <u>944,800</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>934,216</u>	\$ <u>944,800</u>
B. Secondary property taxes	\$ _____	\$ _____
C. Total property tax levy amounts	\$ <u>934,216</u>	\$ <u>944,800</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>1.8759</u>	<u>1.8759</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>1.8759</u>	<u>1.8759</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/TOWN OF COOLIDGE  
Revenues Other Than Property Taxes  
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
<b>GENERAL FUND</b>			
Local taxes			
City Sales Tax	\$ 3,958,010	\$ 4,030,190	\$ 3,655,190
Franchise Fees	326,000	357,544	357,544
Licenses and permits			
Business License	34,000	33,760	34,000
Building Permits	75,000	562,151	200,000
Intergovernmental			
State Sales Tax	1,265,976	1,265,976	1,334,407
State Income Tax	1,537,675	1,537,675	1,680,678
Auto Lieu Tax	763,923	763,923	807,819
Charges for services			
Building Fees	60,000	78,451	60,000
Pulte/MV Coolidge Fire Service	84,000	135,360	84,000
Animal Control	8,650	6,100	6,279
Recreation Fees	50,000	42,548	50,000
Special Event Fees	20,000	21,748	22,000
Rents/Lease	32,789	33,588	33,588
Fines and forfeits			
Magistrate Fines	278,256	201,320	207,360
Interest on investments			
Interest Earnings	3,000	3,791	74,826
In-lieu property taxes			
SRP (Trans Canada)	826,244	754,526	754,526
Contributions			
Voluntary contributions	5,000	3,445	5,000
Miscellaneous			
Other Revenue	166,000	135,746	336,624
<b>Total General Fund</b>	<b>\$ 9,494,523</b>	<b>\$ 9,967,842</b>	<b>\$ 9,703,841</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/TOWN OF COOLIDGE**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
<b>SPECIAL REVENUE FUNDS</b>			
Highway User Revenue Fund (HURF)	\$ 1,004,940	\$ 1,005,940	\$ 1,001,568
Transit Fund	111,449	109,708	107,951
Grants Fund	17,973,828	1,394,428	22,561,497
	\$ 19,090,217	\$ 2,510,076	\$ 23,671,016
<b>Total Special Revenue Funds</b>	<b>\$ 19,090,217</b>	<b>\$ 2,510,076</b>	<b>\$ 23,671,016</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.

**DEBT SERVICE FUNDS**

	\$	\$	\$
	\$	\$	\$

**CAPITAL PROJECTS FUNDS**

Capital Sales Tax Fund	\$ 1,317,600	\$ 1,349,921	\$ 1,297,329
Pinal County Road Tax Fund	1,131,700	1,130,503	502,395
Impact Fee Fund	130,998	504,441	497,616
Private Sector contributions	\$ 2,580,298	\$ 2,984,865	\$ 2,297,340
<b>Total Capital Projects Funds</b>	<b>\$ 2,580,298</b>	<b>\$ 2,984,865</b>	<b>\$ 2,297,340</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.

**PERMANENT FUNDS**

	\$	\$	\$
	\$	\$	\$

**ENTERPRISE FUNDS**

Liquid Waste Fund	\$ 883,693	\$ 880,537	\$ 885,024
Solid Waste Fund	1,119,800	1,122,812	1,135,508
Airport Fund	45,508	43,839	428,100
	\$ 2,049,001	\$ 2,047,188	\$ 2,448,632
<b>Total Enterprise Funds</b>	<b>\$ 2,049,001</b>	<b>\$ 2,047,188</b>	<b>\$ 2,448,632</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.

**INTERNAL SERVICE FUNDS**

	\$	\$	\$
	\$	\$	\$

**TOTAL ALL FUNDS** \$ 33,214,039 \$ 17,509,971 \$ 38,120,829

\* 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/TOWN OF COOLIDGE**  
**Other Financing Sources/(Uses) and Interfund Transfers**  
**Fiscal Year 2020**

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
General Fund	\$	\$	\$ 217,853	\$ 544,364
Total General Fund	\$	\$	\$ 217,853	\$ 544,364
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund (HURF)	\$	\$	\$ 365,529	\$ 129,772
Transit Fund			239,393	
Pinal County Road Tax				
Total Special Revenue Funds	\$	\$	\$ 604,922	\$ 129,772
<b>DEBT SERVICE FUNDS</b>				
Debt Retirement	\$	\$	\$ 1,134,973	\$
Total Debt Service Funds	\$	\$	\$ 1,134,973	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Sales Tax Fund	\$	\$	\$ 377,600	\$ 1,639,561
Pinal County Road Tax Fund			512,021	365,529
Impact Fee Fund				
Total Capital Projects Funds	\$	\$	\$ 889,621	\$ 2,005,090
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Liquid Waste	\$	\$	\$	\$ 39,930
Solid Waste				48,151
Airport			297,538	377,600
Total Enterprise Funds	\$	\$	\$ 297,538	\$ 465,681
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 3,144,907	\$ 3,144,907

**CITY/TOWN OF COOLIDGE**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2020**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
<b>GENERAL FUND</b>				
General Government	\$ 5,700,781	\$	\$ 2,466,192	\$ 6,257,666
Public Safety	5,048,083		4,962,926	5,140,503
Public Works	467,228		457,376	477,408
Community Services	1,593,812		1,612,540	1,679,576
Development Services	483,329		527,768	525,716
<b>Total General Fund</b>	<b>\$ 13,293,233</b>	<b>\$</b>	<b>\$ 10,026,802</b>	<b>\$ 14,080,869</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway Users Revenue Fund	\$ 1,239,704	\$	\$ 1,060,896	\$ 1,237,325
Transit	391,386		384,455	396,935
Grants	17,973,827		1,394,428	22,561,497
<b>Total Special Revenue Funds</b>	<b>\$ 19,604,917</b>	<b>\$</b>	<b>\$ 2,839,779</b>	<b>\$ 24,195,757</b>
<b>DEBT SERVICE FUNDS</b>				
GADA Loan - PD	\$ 277,725	\$	\$ 282,300	\$ 843,900
Street Reconstruction	195,006		195,006	291,073
<b>Total Debt Service Funds</b>	<b>\$ 472,731</b>	<b>\$</b>	<b>\$ 477,306</b>	<b>\$ 1,134,973</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Sales Tax Fund	\$ 1,724,828	\$	\$ 897,874	\$ 1,141,876
Pinal County Road Tax Fund	1,074,925		802,974	775,000
Impact Fee Fund	353,076		239,793	1,125,860
<b>Total Capital Projects Funds</b>	<b>\$ 3,152,829</b>	<b>\$</b>	<b>\$ 1,940,641</b>	<b>\$ 3,042,736</b>
<b>PERMANENT FUNDS</b>				
None	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Liquid Waste Fund	\$ 2,135,484	\$	\$ 854,986	\$ 2,086,206
Solid Waste Fund	1,330,836		897,913	1,523,292
Airport	364,076		674,016	348,038
IDA Fund	14,562		200	14,366
<b>Total Enterprise Funds</b>	<b>\$ 3,844,958</b>	<b>\$</b>	<b>\$ 2,427,115</b>	<b>\$ 3,971,902</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 40,368,668</b>	<b>\$</b>	<b>\$ 17,711,643</b>	<b>\$ 46,426,237</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/TOWN OF COOLIDGE**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2020**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
Administration/General Fund	\$ 9,999,992	\$	\$ 9,949,427	\$ 10,280,173
Streets Operations/HURF	1,239,705		1,060,896	1,237,325
Housing Grants/Grants	995,056		115,795	607,736
Transportation Grants	69,107			
Misc Grants	16,024,039		299,423	11,180,685
Lease Payment/Capital Fund	472,731		477,306	1,134,973
Capital Projects	945,378		160,444	420,983
Street Repair/Pinal Co Rd Tax	829,811		759,811	750,000
Waste Water Treatment/LW	758,755		734,986	657,262
Refuse Collection/SW	1,320,836		886,614	1,468,293
Airport Operations/Airport	303,076		296,416	330,038
Industrial Dev Auth/IDA Fund	14,562		200	14,366
<b>Department Total</b>	<b>\$ 32,973,048</b>	<b>\$</b>	<b>\$ 14,741,318</b>	<b>\$ 28,081,834</b>
List Department:				
Capital Improvement Reserve				
General Fund	448,958	\$	\$	\$ 776,774
<b>Department Total</b>	<b>\$ 448,958</b>	<b>\$</b>	<b>\$</b>	<b>\$ 776,774</b>
List Department:				
Transit				
Transit Fund	391,386	\$	\$ 384,455	\$ 396,935
ADOT Grant Fund	810,626		579,755	1,168,076
Gila River Grant Fund				
<b>Department Total</b>	<b>\$ 1,202,012</b>	<b>\$</b>	<b>\$ 964,210</b>	<b>\$ 1,565,011</b>
List Department:				
Airport				
FAA Taxiway 5-23	\$	\$	\$	\$ 9,500,000
<b>Department Total</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 9,500,000</b>
List Department:				
Contingency (Fund Balance)				
General Fund	2,735,903	\$	\$	\$ 2,925,047
Capital Sales Tax Fund	42,020			1,687
Pinal County Road Tax	230,114			
Library Impact Fee Fund	2,501			
Police Impact Fee Fund	17,100			
Fire Impact Fee Fund				
Transportation Impact Fee Fund	189,106			
General Gov Impact Fee Fund	6,169		6,151	
Liquid Waste Impact Fee Fund				
Liquid Waste Fund	1,011,729			1,283,944
Solid Waste Fund				

<b>Department Total</b>	\$ <u>4,234,642</u>	\$ <u>                    </u>	\$ <u>6,151</u>	\$ <u>4,210,678</u>
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List Department:

Capital Projects (CIP)

Capital Sales Tax Fund	\$ 628,280	\$ <u>                    </u>	\$ 628,280	\$ 565,056
Pinal County Road Tax				
Library Impact Fee Fund				31,033
Parks & Rec Impact Fee Fund	5,550		18,020	131,252
Police Impact Fee Fund				176,667
Fire Impact Fee Fund	10,150		199,777	64,028
Transportation Impact Fee Fund			5,937	493,092
Airport	61,000		377,600	18,000
Liquid Waste Impact Fee Fund	122,500		5,948	229,788
Liquid Waste Fund	365,000		120,000	145,000
Solid Waste Fund	10,000		11,299	54,999

<b>Department Total</b>	\$ <u>1,202,480</u>	\$ <u>                    </u>	\$ <u>1,366,861</u>	\$ <u>1,908,915</u>
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List Department:

Miscellaneous

Grant Fund 15 (Housing)	\$ 75,000	\$ <u>                    </u>	\$ 15,000	\$ 105,000
General Fund	108,378		77,375	98,875

<b>Department Total</b>	\$ <u>183,378</u>	\$ <u>                    </u>	\$ <u>92,375</u>	\$ <u>203,875</u>
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List Department:

Equipment

Capital Sales Tax Fund	\$ 109,150	\$ <u>                    </u>	\$ 109,150	\$ 154,150
Pinal County Road Tax Fund	15,000		43,163	25,000

<b>Department Total</b>	\$ <u>124,150</u>	\$ <u>                    </u>	\$ <u>152,313</u>	\$ <u>179,150</u>
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\* 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/TOWN OF COOLIDGE**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2020**

FUND	Full-Time Equivalent (FTE) 2020	Employee Salaries and Hourly Costs 2020	Retirement Costs 2020	Healthcare Costs 2020	Other Benefit Costs 2020	Total Estimated Personnel Compensation 2020
<b>GENERAL FUND</b>	93	\$ 5,303,686	\$ 1,163,161	\$ 636,899	\$ 1,004,039	\$ 8,107,785
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue Fund	11	\$ 563,544	\$ 66,498	\$ 80,276	\$ 163,327	\$ 873,645
Transit	24	228,035	15,541	31,082	23,292	297,950
Grants	2	67,877	8,152	7,872	5,193	89,094
Total Special Revenue Funds	37	\$ 859,456	\$ 90,191	\$ 119,230	\$ 191,812	\$ 1,260,689
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Liquid Waste	3	\$ 203,832	\$ 24,684	\$ 22,740	\$ 46,461	\$ 297,717
Solid Waste	4	133,504	16,167	23,990	45,870	219,531
Airport	2	107,717	13,044	10,669	30,718	162,148
Total Enterprise Funds	9	\$ 445,053	\$ 53,895	\$ 57,399	\$ 123,049	\$ 679,396
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	138	\$ 6,608,195	\$ 1,307,247	\$ 813,528	\$ 1,318,900	\$ 10,047,870