

**City of Coolidge**

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ORDINANCE NO. 22-05

AN ORDINANCE OF THE CITY OF COOLIDGE SETTING ITS 2022-2023 EXPENDITURE LIMIT AND APPROVING AND ADOPTING THE 2022-2023 TENTATIVE BUDGET FOR FISCAL YEAR 2022-2023 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 2022-2023 fiscal year is \$61,544,759 and

WHEREAS, it has made an estimate of the amounts required to meet the public expenses for the 2022-2023 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 2022-2023 fiscal year is \$61,544,759 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 2022-2023.

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.

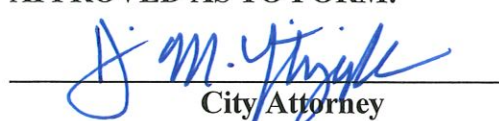
APPROVED, PASSED AND ADOPTED by the City Council of the City of Coolidge assembled this 13<sup>th</sup> day of June, 2022.

  
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									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds		
2022	Adopted/adjusted budgeted expenditures/expenses*	E	1	19,374,976	11,680,298	569,681	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	158,731	11,785,493	0	779,419	0	20,625,908
2023	Primary property tax levy	B	4	1,000,663							1,000,663
2023	Secondary property tax levy	B	5			261,372					261,372
2023	Estimated revenues other than property taxes	C	6	15,718,333	14,087,895	0	6,905,631	0	2,944,957	0	39,656,816
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	194,858	4,850,000	0	333,223	0	6,254,071
2023	Interfund Transfers (out)	D	10	2,136,530	147,632	0	3,869,707	0	100,202	0	6,254,071
2023	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
2023	Total financial resources available		12	22,732,565	14,568,419	614,961	19,671,417	0	3,957,397	0	61,544,759
2023	Budgeted expenditures/expenses	E	13	22,732,565	14,568,419	614,961	19,671,417	0	3,957,397	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	\$ 55,948,488	\$ 61,544,759
2		
3	55,948,488	61,544,759
4		
5	\$ 55,948,488	\$ 61,544,759
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 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**

	<b>2022</b>	<b>2023</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,000,662</u>	\$ <u>1,000,663</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>1,000,662</u>	\$ <u>1,000,663</u>
Property tax judgment	_____	_____
B. Secondary property taxes	<u>129,240</u>	<u>190,988</u>
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>1,129,902</u>	\$ <u>1,191,651</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>1.7042</u>	_____
Property tax judgment	_____	_____
(2) Secondary property tax rate	<u>0.2201</u>	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>1.9243</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
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 5,010,702	\$ 5,010,702	\$ 5,500,000
Franchise Fees	373,158	355,389	373,158
<b>Licenses and permits</b>			
Business License	38,000	36,130	38,000
Building Permits	2,250,000	2,060,139	2,250,000
<b>Intergovernmental</b>			
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
<b>Charges for services</b>			
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
<b>Fines and forfeits</b>			
Magistrate Fines	210,000	207,877	210,000
<b>Interest on investments</b>			
Interest Earnings	25,000	19,920	25,000
<b>In-lieu property taxes</b>			
SRP (Trans-Canada)	705,997	666,346	705,997
<b>Contributions</b>			
Voluntary contributions	5,000	3,100	5,000
<b>Miscellaneous</b>			
Other Revenue	250,000	160,025	250,000
CARES Act Funding			
<b>Total General Fund</b>	<b>\$ 13,819,860</b>	<b>\$ 13,144,240</b>	<b>\$ 15,718,333</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 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Special revenue funds</b>			
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	12,659,618
	\$ 11,063,640	\$ 3,889,252	\$ 14,087,895
<b>Total special revenue funds</b>	<b>\$ 11,063,640</b>	<b>\$ 3,889,252</b>	<b>\$ 14,087,895</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**

	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total debt service funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

**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
	\$ 8,642,188	\$ 6,492,321	\$ 6,905,631
<b>Total capital projects funds</b>	<b>\$ 8,642,188</b>	<b>\$ 6,492,321</b>	<b>\$ 6,905,631</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 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Permanent funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>			
Liquid Waste Fund	\$ 1,070,607	\$ 1,208,573	\$ 1,268,466
Solid Waste Fund	1,363,150	1,495,576	1,591,530
Airport Fund	84,957	65,125	84,957
IDA	40	3	4
	\$ 2,518,754	\$ 2,769,277	\$ 2,944,957
<b>Total enterprise funds</b>	\$ 2,518,754	\$ 2,769,277	\$ 2,944,957
<b>Internal service funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total internal service funds</b>	\$ _____	\$ _____	\$ _____
<b>Total all funds</b>	\$ <u>36,044,442</u>	\$ <u>26,295,090</u>	\$ <u>39,656,816</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.

\* 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)
<b>General Fund</b>				
Highway User Revenue Fund	\$	\$	\$ 147,632	\$
Liquid Waste			45,425	
Solid Waste			54,777	
Capital Sales Tax				1,600,000
Transit				303,307
Airport				233,223
<b>Total General Fund</b>	\$	\$	\$ 247,834	\$ 2,136,530
<b>Special revenue funds</b>				
Highway User Revenue Fund	\$	\$	\$ 252,680	\$ 147,632
Transit			375,476	
<b>Total special revenue funds</b>	\$	\$	\$ 628,156	\$ 147,632
<b>Debt service funds</b>				
Debt Service	\$	\$	\$ 194,858	\$
<b>Total debt service funds</b>	\$	\$	\$ 194,858	\$
<b>Capital projects funds</b>				
Capital Sales Tax	\$	\$	\$ 1,600,000	\$ 3,617,027
Pinal County Road Tax			3,250,000	252,680
<b>Total capital projects funds</b>	\$	\$	\$ 4,850,000	\$ 3,869,707
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Liquid Waste	\$	\$	\$	\$ 45,425
Solid Waste				54,777
Airport			333,223	
<b>Total enterprise funds</b>	\$	\$	\$ 333,223	\$ 100,202
<b>Internal service funds</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$	\$	\$ 6,254,071	\$ 6,254,071



**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
<b>General Fund</b>				
General Government	\$ 10,000,904	\$	\$ 6,109,289	\$ 11,528,880
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
<b>Total General Fund</b>	<b>\$ 19,374,976</b>	<b>\$</b>	<b>\$ 15,936,970</b>	<b>\$ 22,732,565</b>
<b>Special revenue funds</b>				
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	12,659,618
<b>Total special revenue funds</b>	<b>\$ 11,680,298</b>	<b>\$</b>	<b>\$ 4,232,911</b>	<b>\$ 14,568,419</b>
<b>Debt service funds</b>				
GO Bond Series 2020	\$ 340,631	\$	\$ 340,631	\$ 420,103
Street Reconstruction	194,987		194,987	194,858
Debt Service Cash Reserve	34,063			
<b>Total debt service funds</b>	<b>\$ 569,681</b>	<b>\$</b>	<b>\$ 535,618</b>	<b>\$ 614,961</b>
<b>Capital projects funds</b>				
Capital Sales Tax Fund	\$ 3,608,609	\$	\$ 1,975,000	\$ 1,318,326
Pinal County Road Tax Fund	1,555,000		1,950,246	3,782,979
Impact Fee Fund	13,824,945		619,377	14,570,112
<b>Total capital projects funds</b>	<b>\$ 18,988,554</b>	<b>\$</b>	<b>\$ 4,544,623</b>	<b>\$ 19,671,417</b>
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Liquid Waste Fund	\$ 2,770,853	\$	\$ 1,562,550	\$ 1,897,125
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
<b>Total enterprise funds</b>	<b>\$ 5,334,979</b>	<b>\$</b>	<b>\$ 4,468,565</b>	<b>\$ 3,957,397</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>\$ 55,948,488</b>	<b>\$</b>	<b>\$ 29,718,687</b>	<b>\$ 61,544,759</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 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	\$ 13,947,215
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	10,572,708
Lease Payment/Capital Fund	535,618		535,618	614,961
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	942,360
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
<b>Department total</b>	<b>\$ 28,982,709</b>	<b>\$</b>	<b>\$ 20,833,488</b>	<b>\$ 34,275,352</b>
List department:				
Capital Improvement Reserve				
General Fund	\$ 3,290,579	\$	\$	\$ 3,712,656
<b>Department total</b>	<b>\$ 3,290,579</b>	<b>\$</b>	<b>\$</b>	<b>\$ 3,712,656</b>
List department:				
Transit				
Transit Fund	\$ 488,773	\$	\$ 334,490	\$ 491,708
<b>Department total</b>	<b>\$ 488,773</b>	<b>\$</b>	<b>\$ 334,490</b>	<b>\$ 491,708</b>
List department:				
Contingency (Fund Balance)				
General Fund	\$ 3,958,519		3,500,000	4,973,819
Capital Sales Tax Fund	1,012,520			97,689
Debt Service Reserve Cash	34,063			
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			159,765
Solid Waste Fund				163,954
Pinal County Road Tax Fund				370,479
<b>Department total</b>	<b>\$ 6,123,313</b>	<b>\$</b>	<b>\$ 3,500,000</b>	<b>\$ 5,765,706</b>
List department:				
Capital Projects (CIP)				
Capital Sales Tax Fund	\$ 1,602,872		1,750,000	725,000
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			3,791,860
Liquid Waste Fund	820,000		660,000	795,000
Solid Waste Fund	100,000		1,116,038	262,000
<b>Department total</b>	<b>\$ 16,363,817</b>	<b>\$</b>	<b>\$ 4,466,588</b>	<b>\$ 16,452,112</b>
List department:				
Grant Fund (15 Housing)				
General Fund	\$ 98,875	\$	\$ 98,875	\$ 98,875
<b>Department total</b>	<b>\$ 98,875</b>	<b>\$</b>	<b>\$ 98,875</b>	<b>\$ 98,875</b>
List department:				
Equipment				
Capital Sales Tax Fund	\$ 128,350		150,000	140,150
Pinal County Road Tax Fund	375,000		335,246	620,000
<b>Department total</b>	<b>\$ 503,350</b>	<b>\$</b>	<b>\$ 485,246</b>	<b>\$ 760,150</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 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
<b>General Fund</b>	106	\$ 6,773,364	\$ 1,504,538	\$ 1,475,880	\$ 792,385	\$ 10,546,167
<b>Special revenue funds</b>						
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
<b>Total special revenue funds</b>	<b>38</b>	<b>\$ 1,218,849</b>	<b>\$ 165,085</b>	<b>\$ 332,297</b>	<b>\$ 160,354</b>	<b>\$ 1,876,585</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	\$ 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
<b>Total enterprise funds</b>	<b>9</b>	<b>\$ 479,491</b>	<b>\$ 58,354</b>	<b>\$ 143,154</b>	<b>\$ 67,876</b>	<b>\$ 748,875</b>
<b>Internal service funds</b>						
		\$	\$	\$	\$	\$
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	<b>153</b>	<b>\$ 8,471,704</b>	<b>\$ 1,727,977</b>	<b>\$ 1,951,331</b>	<b>\$ 1,020,615</b>	<b>\$ 13,171,627</b>