

OFFICIAL BUDGET FORMS

CITY OF COOLIDGE

Fiscal Year 2019

CITY OF COOLIDGE
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ORDINANCE NO. 18-11

AN ORDINANCE OF THE CITY OF COOLIDGE SETTING ITS 2018-2019 EXPENDITURE LIMIT AND APPROVING AND ADOPTING THE 2018-2019 TENTATIVE BUDGET FOR FISCAL YEAR 2018-2019 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 2018-2019 fiscal year is \$46,169,676 and

WHEREAS, it has made an estimate of the amounts required to meet the public expenses for the 2018-2019 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 and thereafter amended most recently by the popular vote of the people of Coolidge on August 26, 2014, and accepted by the City Council on September 8, 2014, by Resolution 14-33.

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 2018-2019 fiscal year is \$46,169,676 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 2018-2019.

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 11th day of June, 2018.

Mayor

ATTEST:

APPROVED AS TO FORM:

City Clerk

City Attorney

CITY OF COOLIDGE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	12,814,638	24,448,789	492,822	3,166,201	0	3,930,670	0	44,853,120
2018	Actual Expenditures/Expenses**	E	9,736,401	3,214,959	313,332	1,382,833	0	2,254,524	0	16,902,049
2019	Fund Balance/Net Position at July 1***		3,100,079	49,590	66,643	1,502,782	0	1,563,429	0	6,282,523
2019	Primary Property Tax Levy	B	872,106							872,106
2019	Secondary Property Tax Levy	B								0
2019	Estimated Revenues Other than Property Taxes	C	9,480,493	24,905,255	0	2,580,298	0	2,049,001	0	39,015,047
2019	Other Financing Sources	D	0	0	0	0	0	0	0	0
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	242,647	676,036	472,731	0	0	318,568	0	1,709,982
2019	Interfund Transfers (Out)	D	416,271	126,677	66,643	1,014,411	0	85,980	0	1,709,982
2019	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
										0
										0
										0
2019	Total Financial Resources Available		13,279,054	25,504,204	472,731	3,068,669	0	3,845,018	0	46,169,676
2019	Budgeted Expenditures/Expenses	E	13,279,054	25,504,204	472,731	3,068,669	0	3,845,018	0	46,169,676

EXPENDITURE LIMITATION COMPARISON

	2018	2019
1. Budgeted expenditures/expenses	\$ 44,853,120	\$ 46,169,676
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	44,853,120	46,169,676
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 44,853,120	\$ 46,169,676
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 2019

	2018	2019
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>857,326</u>	\$ <u>872,106</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>857,326</u>	\$ <u>872,106</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>857,326</u>	\$ <u>872,106</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>829,935</u>	
(2) Prior years' levies	<u>27,391</u>	
(3) Total primary property taxes	\$ <u>857,326</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>857,326</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.9082</u>	<u>1.9082</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>1.9082</u>	<u>1.9082</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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 3,605,000	\$ 3,842,728	\$ 3,958,010
Franchise Fees	326,000	324,836	326,000
Licenses and permits			
Business License	34,000	33,180	34,000
Building Permits	75,000	80,526	75,000
Intergovernmental			
State Sales Tax	1,174,949	1,174,949	1,243,393
State Income Tax	1,551,544	1,551,544	1,537,948
Auto Lieu Tax	700,152	700,152	772,203
Charges for services			
Building Fees	60,000	12,000	60,000
Pulte/MV Coolidge Fire Service	135,360	135,360	84,000
Animal Control	8,650	8,334	8,650
Recreation Fees	50,000	48,000	50,000
Special Event Fees	20,000	18,005	20,000
Rents/Leases	32,789	32,788	32,789
Fines and forfeits			
Magistrate Fines	268,221	278,256	278,256
Interest on investments			
Interest Earnings	4,500	2,200	3,000
In-lieu property taxes			
SRP (Trans Canada)	826,244	791,718	826,244
Contributions			
Voluntary contributions	5,000	6,062	5,000
Miscellaneous			
Other Revenue	200,000	60,000	166,000
Total General Fund	\$ 9,077,409	\$ 9,100,638	\$ 9,480,493

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

CITY OF COOLIDGE
Revenues Other Than Property Taxes
Fiscal Year 2019

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2018</u>	<u>ACTUAL REVENUES* 2018</u>	<u>ESTIMATED REVENUES 2019</u>
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund (HURF)	\$ 972,174	\$ 977,237	\$ 919,978
Transit Fund	99,416	158,465	111,449
Grants Fund	22,945,811	1,852,756	23,873,828
	<u>\$ 24,017,401</u>	<u>\$ 2,988,458</u>	<u>\$ 24,905,255</u>
Total Special Revenue Funds	\$ 24,017,401	\$ 2,988,458	\$ 24,905,255

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

DEBT SERVICE FUNDS

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

CAPITAL PROJECTS FUNDS

Capital Sales Tax Fund	\$ 1,233,600	\$ 1,238,638	\$ 1,317,600
Pinal County Road Tax Fund	1,544,979	897,862	1,131,700
Impact Fee Fund	141,116	26,356	130,998
Private Sector Contributions			
	<u>\$ 2,919,695</u>	<u>\$ 2,162,856</u>	<u>\$ 2,580,298</u>
Total Capital Projects Funds	\$ 2,919,695	\$ 2,162,856	\$ 2,580,298

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

PERMANENT FUNDS

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

ENTERPRISE FUNDS

Liquid Waste Fund	\$ 889,570	\$ 877,973	\$ 883,693
Solid Waste Fund	1,088,850	1,110,663	1,119,800
Airport Fund	45,508	43,029	45,508
	<u>\$ 2,023,928</u>	<u>\$ 2,031,665</u>	<u>\$ 2,049,001</u>
Total Enterprise Funds	\$ 2,023,928	\$ 2,031,665	\$ 2,049,001

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

CITY OF COOLIDGE
Revenues Other Than Property Taxes
Fiscal Year 2019

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2018</u>	<u>ACTUAL REVENUES* 2018</u>	<u>ESTIMATED REVENUES 2019</u>
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>38,038,433</u>	\$ <u>16,283,617</u>	\$ <u>39,015,047</u>

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

CITY OF COOLIDGE
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$	\$	\$ 242,647	\$ 416,271
Total General Fund	\$	\$	\$ 242,647	\$ 416,271
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund (HURF)	\$	\$	\$ 445,690	\$ 126,677
Transit Fund			230,346	
Total Special Revenue Funds	\$	\$	\$ 676,036	\$ 126,677
DEBT SERVICE FUNDS				
Debt Retirement	\$	\$	\$ 472,731	\$ 66,643
Total Debt Service Funds	\$	\$	\$ 472,731	\$ 66,643
CAPITAL PROJECTS FUNDS				
Capital Sales Tax Fund	\$	\$	\$	\$ 538,731
Pinal County Road Tax Fund				475,680
Impact Fee Fund				
Total Capital Projects Funds	\$	\$	\$	\$ 1,014,411
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Liquid Waste	\$	\$	\$	\$ 38,978
Solid Waste				47,002
Airport			318,568	
Total Enterprise Funds	\$	\$	\$ 318,568	\$ 85,980
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 1,709,982	\$ 1,709,982

CITY OF COOLIDGE
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED	EXPENDITURE/	ACTUAL	BUDGETED
	BUDGETED	EXPENSE	EXPENDITURES/	EXPENDITURES/
	EXPENDITURES/	ADJUSTMENTS	EXPENSES*	EXPENSES
	EXPENSES	APPROVED		
	2018	2018	2018	2019
Administration/General Fund	\$ 9,835,491	\$	\$ 9,628,124	\$ 9,985,084
Streets Operations/HURF	1,243,890		1,065,780	1,238,991
Housing Grants/Grants	1,123,531		313,817	1,158,122
Transportation Grants	215,000		3,261	141,739
Misc Grants	20,490,811		809,342	21,761,340
Lease Payment/Capital Fund	492,822		313,332	472,731
Capital Projects	904,318		214,901	945,378
Street Repair/Pinal Co Rd Tax	867,463		529,811	829,811
Sewer Plant Exp/Impact Fee				
Infrastructure Imp/Private Sector				
Waste Water Treatment/LW	757,253		675,831	758,755
Refuse Collection/SW	1,265,092		964,861	1,320,869
Airport Operations/Airport	635,785		527,759	364,076
Industrial Dev Auth/IDA Fund	27,092		10,010	14,562
Department Total	\$ 37,858,548	\$	\$ 15,056,829	\$ 38,991,458
List Department:				
Capital Improvement Reserve				
General Fund	\$ 125,171	\$	\$	\$ 439,620
Department Total	\$ 125,171	\$	\$	\$ 439,620
List Department:				
Transit				
Transit Fund	\$ 480,511	\$	\$ 296,423	\$ 391,386
ADOT Grant Fund	934,194		729,596	810,626
Gila River Grant Fund	16,740			
Department Total	\$ 1,431,445	\$	\$ 1,026,019	\$ 1,202,012
List Department:				
Randolph Road				
ACA Grant	\$	\$	\$ 11,827	\$
Stinger Welding				
Private Sector Grant	145,000			
Department Total	\$ 145,000	\$	\$ 11,827	\$
List Department:				
Contingency (Fund Balance)				
General Fund	\$ 2,745,972	\$	\$	\$ 2,745,972
Capital Sales Tax Fund				42,020
Pinal County Road Tax	240,868			145,954
Library Impact Fee Fund	13,655		1,789	2,501
Police Impact Fee Fund	75,421		58,550	17,100
Fire Impact Fee Fund				
Transportation Impact Fee Fund	185,071		6,629	189,106
General Gov Impact Fee Fund	6,151			6,169
Liquid Waste Impact Fee Fund				
Liquid Waste Fund	933,565			1,011,756
Solid Waste Fund	2,883			
Department Total	\$ 4,203,586	\$	\$ 66,968	\$ 4,160,578
List Department:				
Capital Projects (CIP)				
Capital Sales Tax Fund	\$ 432,950	\$	\$ 281,900	\$ 628,280
Pinal County Road Tax				
Library Impact Fee Fund			(285,808)	
Parks & Rec Impact Fee Fund	10,727		6,842	5,550
Police Impact Fee Fund				
Fire Impact Fee Fund	164,577		144,911	10,150
Transportation Impact Fee Fund				
General Gov Impact Fee Fund				
Liquid Waste Impact Fee Fund	122,500			122,500
Liquid Waste Fund	245,000		60,000	365,000
Solid Waste Fund	64,000		11,299	10,000
Department Total	\$ 1,039,754	\$	\$ 219,144	\$ 1,141,480
List Department:				
Miscellaneous				
Grant Fund 15 (Housing)	\$ 20,535	\$	\$	\$ 2,000
General Fund	108,004		108,277	108,378
Department Total	\$ 128,539	\$	\$ 108,277	\$ 110,378
List Department:				
Equipment				
Capital Sales Tax Fund	\$ 127,500	\$	\$ 127,500	\$ 109,150
Pinal County Road Tax Fund	15,000		10,000	15,000
Department Total	\$ 142,500	\$	\$ 137,500	\$ 124,150

* 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 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	94	\$ 5,551,711	\$ 1,050,383	\$ 557,052	\$ 638,218	\$ 7,797,364
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	11	\$ 574,383	\$ 67,777	\$ 43,940	\$ 187,146	\$ 873,246
Transit	28	346,970	10,697	98,803	149,605	606,075
Grants	3	133,680	7,518	11,672	8,932	161,802
Total Special Revenue Funds	42	\$ 1,055,033	\$ 85,992	\$ 154,415	\$ 345,683	\$ 1,641,123
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Liquid Waste	3	\$ 215,368	\$ 23,607	\$ 21,863	\$ 44,693	\$ 305,531
Solid Waste	4	196,720	21,563	28,434	33,951	280,668
Airport	1	111,745	11,917	10,788	11,656	146,106
Total Enterprise Funds	8	\$ 523,833	\$ 57,087	\$ 61,085	\$ 90,300	\$ 732,305
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	144	\$ 7,130,577	\$ 1,193,462	\$ 772,552	\$ 1,074,201	\$ 10,170,792