

Official Budget Forms

Town of Carefree

Fiscal year 2022

Town of Carefree

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Fiscal year 2022

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**TOWN OF CAREFREE, ARIZONA
RESOLUTION 2021-10**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
CAREFREE, MARICOPA COUNTY, ARIZONA,
DETERMINING AND ADOPTING ESTIMATES OF PROPOSED
EXPENDITURES BY THE TOWN OF CAREFREE FOR THE FISCAL
YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022
AND DECLARING THAT SUCH SHALL CONSTITUTE THE BUDGET
FOR THE TOWN OF CAREFREE FOR SUCH FISCAL YEAR.**

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Article 1-5, Arizona Revised Statutes (A.R.S.), the Town Council of the Town of Carefree did, on May 4, 2021, make an estimate of the different amounts required to meet the public expenses for the ensuing year and an estimate of receipts from all sources; and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on June 2, 2020 at which meeting any person was privileged to appear and be heard in favor of or against any of the proposed expenditures; and

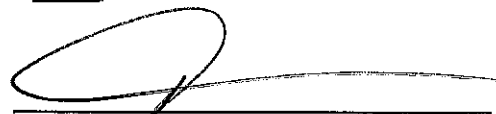
WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would hold a public hearing on June 1, 2021, for the purpose of hearing all persons for or against said estimates;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Town of Carefree, Arizona, in compliance with ARS 42-17105(A), as follows:

That the said estimates of revenues and expenditures set forth in the accompanying Arizona State Auditor General Schedules A, C, D, E, and G as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Carefree, Arizona, for the fiscal year 2021-2022.

PASSED, APPROVED AND ADOPTED by the Mayor and Common Council of the Town of Carefree, Arizona, this 1st day of June, 2021.

4 AYES 0 NOES 0 ABSTENTIONS 2 ABSENT



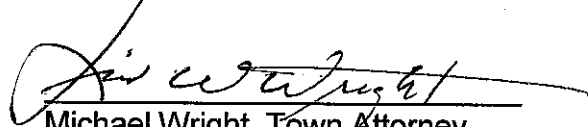
Les Peterson, Mayor

ATTEST:



Kandace French Contreras
Town Clerk/Treasurer

APPROVED AS TO FORM



Michael Wright, Town Attorney

Town of Carefree
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022

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		
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	10,637,902	303,620	244,378	0	0	0	0	11,185,900
2021	Actual Expenditures/Expenses**	E	2	5,489,938	451,423	244,523	0	0	0	0	6,185,884
2022	Fund Balance/Net Position at July 1***		3	11,048,580	891,905	244,523					12,185,008
2022	Primary Property Tax Levy	B	4	0							0
2022	Secondary Property Tax Levy	B	5								0
2022	Estimated Revenues Other than Property Taxes	C	6	11,147,158	775,038	0	0	0	0	0	11,922,196
2022	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2022	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2022	Interfund Transfers In	D	9	0	0	0	0	0	0	0	0
2022	Interfund Transfers (Out)	D	10	0	0	0	0	0	0	0	0
2022	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
2022	Total Financial Resources Available		12	22,195,738	1,666,943	244,523	0	0	0	0	24,107,204
2022	Budgeted Expenditures/Expenses	E	13	10,909,522	754,890	244,227	0	0	0	0	11,908,639

Expenditure Limitation Comparison		2021	2022
1	Budgeted expenditures/expenses	\$ 11,185,900	\$ 11,908,639
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	11,185,900	11,908,639
4	Less: estimated exclusions	646,523	2,749,676
5	Amount subject to the expenditure limitation	\$ 10,539,377	\$ 9,158,963
6	EEC expenditure limitation	\$ 11,144,461	\$ 11,340,358

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).

**Town of Carefree
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
Local Sales Tax	\$ 1,800,000	\$ 2,128,507	\$ 2,500,000
Sales Tax to Fire Fund and Interest	900,000	1,099,000	1,250,000
Licenses and permits			
Building Fees	300,000	382,195	400,000
Intergovernmental			
State Sales Tax	300,000	407,000	461,000
State Income Tax	563,000	561,223	512,000
Vehicle License (County Lieu)	150,000	164,500	182,000
County and State Grants	203,000	98,132	203,000
Charges for services			
Miscellaneous Income & Donations	43,000	389,973	51,000
Utility Franchise Tax	253,000	206,566	250,000
Special Event Revenues	70,000	38,090	40,000
Town Clerk Sales & Fees	1,000	700	700
Town Clerk Misc Sales	500	500	500
Rent Income	15,600	15,600	15,600
Cable TV Fees	90,000	95,645	100,000
Fire Reimburse Fees	71,100	49,917	50,600
Court Service Fees	172,734	172,734	178,106
Fines and forfeits			
Court Fines	120,000	153,044	130,100
Interest on investments			
LGIP Interest Earnings	85,000	18,650	20,700
In-lieu property taxes			
Contributions			
Miscellaneous			
Water Company Lease Payments & Interest	244,764	244,764	244,764
Water Company Rent	31,500	33,000	33,000
Cemetery	600	500	600
Gen. Fund Contribution & Contingency	5,053,540		4,108,945
CPR Education & Interest	970	2	202
Water Company Principal Payment	414,341	414,341	414,341
Total General Fund	\$ 10,883,649	\$ 6,674,583	\$ 11,147,158

* 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.

**Town of Carefree
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Special Revenue Funds			
HURF	\$ 256,500	\$ 250,000	\$ 261,000
HURF Interest	10,000	500	500
HURF Contributions			
	<u>\$ 266,500</u>	<u>\$ 250,500</u>	<u>\$ 261,500</u>
Court Enhancement	\$ 21,400	\$ 15,714	\$ 21,050
Municipal JCEF	1,600	618	622
Fill the Gap	650	812	815
AZCARES - COVID-19		450,804	468,521
Util. CAP Imp. Fund (SW Gas) & Interest	25,000	20,530	22,530
	<u>\$ 48,650</u>	<u>\$ 488,478</u>	<u>\$ 513,538</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Special Revenue Funds	<u>\$ 315,150</u>	<u>\$ 738,978</u>	<u>\$ 775,038</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.

**Town of Carefree
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Debt Service Funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
Capital Projects Funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____

* 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.

**Town of Carefree
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Permanent Funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
Enterprise Funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____

* 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.

**Town of Carefree
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Internal Service Funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
Total Internal Service Funds	\$ _____	\$ _____	_____
Total all Funds	\$ <u>11,198,799</u>	\$ <u>7,413,561</u>	\$ <u>11,922,196</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.

**Expenditures/Expenses by Fund
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
General Fund				
Mayor & Council	\$ 212,075	\$	\$ 5,495	\$ 214,375
Town Clerk	299,381		299,061	330,534
Court	285,762		286,930	285,532
Administration	434,381		449,592	571,832
Claims and Losses	5,000		12,900	10,000
Legal	260,000		244,000	160,000
Insurance	128,313		98,106	120,000
Planning and Development	255,063		199,829	304,622
Building and Safety	220,552		204,974	275,177
Law Enforcement	558,677		507,844	539,392
Code Enforcement	54,217		48,256	81,895
Engineering Services	129,722		80,071	269,684
Public Works	731,024		779,952	898,723
Capital Improvement Program	5,000,000		825,000	4,715,970
33 Easy St	27,708		26,288	27,750
Economic Development	241,993		217,462	320,003
Contingencies	200,000		94,479	200,000
Fire Fund	974,100		169,029	1,304,300
Fire Service Gen Fund	619,934		940,670	279,733
Total General Fund	\$ 10,637,902	\$	\$ 5,489,938	\$ 10,909,522
Special Revenue Funds				
HURF Streets Maintenance	\$ 266,500	\$	\$	\$ 261,500
Cemetery	600			600
CPR Education	970			202
Util. Cap Improvement Fund	23,000			22,530
Court Enhancement	10,000		519	
Muni JCEF	1,600			622
Fill the Gap	950			815
AZ CARES - COVID-19			450,904	468,621
Total Special Revenue Funds	\$ 303,620	\$	\$ 451,423	\$ 754,890
Debt Service Funds				
WIFA Loan	\$ 244,378	\$	\$ 244,523	\$ 244,227
Total Debt Service Funds	\$ 244,378	\$	\$ 244,523	\$ 244,227
Capital Projects Funds				
Total Capital Projects Funds	\$	\$	\$	\$
Permanent Funds				
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
Total Enterprise Funds	\$	\$	\$	\$
Internal Service Funds				
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$ 11,185,900	\$	\$ 6,185,884	\$ 11,908,639

* 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.

**Town of Carefree
Expenditures/Expenses by Department
Fiscal year 2022**

Department/Fund	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
Mayor and Council	\$ 212,075	\$	\$ 5,495	\$ 214,375
Town Clerk	299,381		299,061	330,534
Town Court	285,762		286,930	285,532
Town Adminstraton	434,381		449,592	571,832
Claims and Losses	5,000		12,900	10,000
Legal	260,000		244,000	160,000
Risk Management	128,313		98,106	120,000
Planning and Development	255,063		199,829	304,622
Building and Safety	220,552		204,974	275,177
Law Enforcement	558,677		507,844	539,392
Code Enforcement	54,217		48,256	81,895
Engineering Services	129,722		80,071	269,684
Public Works Dept (General)	731,024		779,952	898,723
33 Easy St	27,708		26,288	27,750
WIFA Loan	244,378		244,523	244,227
Capital Improvement Program	5,000,000		825,000	4,715,970
Fire General Fund	619,934		169,029	279,733
Economic Development	241,993		217,462	320,003
Contingencies	200,000		94,479	200,000
Department Total	\$ 9,908,180	\$	\$ 4,793,791	\$ 9,849,449
List Department:				
Other Funds				
Court Enhancement	\$ 10,000	\$	\$ 519	\$
Municipal JCEF	1,600			622
Fill the GAP	950			815
HURF	266,500			261,500
Cemetery	600			600
Fire Fund	974,100		940,670	1,304,300
CPR Education	970			202
AZCARES - COVID-19 Fund			450,904	468,621
Util. Cap Imp Fund	23,000			22,530
Department Total	\$ 1,277,720	\$	\$ 1,392,093	\$ 2,059,190

**Town of Carefree
Full-Time Employees and Personnel Compensation
Fiscal year 2022**

Fund	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
General Fund	17	\$ 1,417,022	\$ 175,852	\$ 191,717	\$ 139,384	\$ 1,923,975
Special Revenue Funds						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total Special Revenue Funds		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Debt Service Funds						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total Debt Service Funds		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Capital Projects Funds						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total Capital Projects Funds		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Permanent Funds						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total Permanent Funds		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Enterprise Funds						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total Enterprise Funds		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Internal Service Funds						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total Internal Service Fund		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Total all Funds	17	\$ 1,417,022	\$ 175,852	\$ 191,717	\$ 139,384	\$ 1,923,975