

**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 1<sup>st</sup> day of June, 2021.

\_\_\_ AYES \_\_\_ NOES \_\_\_ ABSTENTIONS \_\_\_ ABSENT

\_\_\_\_\_  
Les Peterson, Mayor

ATTEST:

APPROVED AS TO FORM

\_\_\_\_\_  
Kandace French Contreras  
Town Clerk/Treasurer

\_\_\_\_\_  
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	E	1	10,637,902	303,620	244,378	0	0	0	0	11,185,900
2021	E	2	5,489,938	451,423	244,523	0	0	0	0	6,185,884
2022		3	11,048,580	891,905	244,523					12,185,008
2022	B	4	0							0
2022	B	5								0
2022	C	6	11,147,158	775,038	0	0	0	0	0	11,922,196
2022	D	7	0	0	0	0	0	0	0	0
2022	D	8	0	0	0	0	0	0	0	0
2022	D	9	0	0	0	0	0	0	0	0
2022	D	10	0	0	0	0	0	0	0	0
2022										
2022										
2022		11								0
										0
										0
										0
										0
2022		12	22,195,738	1,666,943	244,523	0	0	0	0	24,107,204
2022	E	13	10,909,522	754,890	244,227	0	0	0	0	11,908,639

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

	2021	2022
1	\$ 11,185,900	\$ 11,908,639
2		
3	11,185,900	11,908,639
4	646,523	2,749,676
5	\$ 10,539,377	\$ 9,158,963
6	\$ 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
<b>General Fund</b>			
<b>Local taxes</b>			
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
<b>Licenses and permits</b>			
Building Fees	300,000	382,195	400,000
<b>Intergovernmental</b>			
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
<b>Charges for services</b>			
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
<b>Fines and forfeits</b>			
Court Fines	120,000	153,044	130,100
<b>Interest on investments</b>			
LGIP Interest Earnings	85,000	18,650	20,700
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
<b>Miscellaneous</b>			
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
<b>Total General Fund</b>	<b>\$ 10,883,649</b>	<b>\$ 6,674,583</b>	<b>\$ 11,147,158</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.

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

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
<b>Special Revenue Funds</b>			
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>
<b>Total Special Revenue Funds</b>	<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
<b>Debt Service Funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
<b>Total Debt Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>Capital Projects Funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
<b>Total Capital Projects Funds</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.

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

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
<b>Permanent Funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise Funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
<b>Total Enterprise Funds</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.



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

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
<b>Internal Service Funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	_____
<b>Total all Funds</b>	\$ <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.

**Town of Carefree  
Other Financing Sources/(Uses) and Interfund Transfers  
Fiscal year 2022**

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total General Fund</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Special Revenue Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Special Revenue Funds</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>	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Enterprise Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Internal Service Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total all Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____

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

<b>Fund/Department</b>	<b>Adopted Budgeted Expenditures/ Expenses 2021</b>	<b>Expenditure/ Expense adjustments approved 2021</b>	<b>Actual Expenditures/ Expenses* 2021</b>	<b>Budgeted Expenditures/ Expenses 2022</b>
<b>General Fund</b>				
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
<b>Total General Fund</b>	<b>\$ 10,637,902</b>	<b>\$</b>	<b>\$ 5,489,938</b>	<b>\$ 10,909,522</b>
<b>Special Revenue Funds</b>				
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
<b>Total Special Revenue Funds</b>	<b>\$ 303,620</b>	<b>\$</b>	<b>\$ 451,423</b>	<b>\$ 754,890</b>
<b>Debt Service Funds</b>				
WIFA Loan	\$ 244,378	\$	\$ 244,523	\$ 244,227
<b>Total Debt Service Funds</b>	<b>\$ 244,378</b>	<b>\$</b>	<b>\$ 244,523</b>	<b>\$ 244,227</b>
<b>Capital Projects Funds</b>				
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Permanent Funds</b>				
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise Funds</b>				
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</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>\$ 11,185,900</b>	<b>\$</b>	<b>\$ 6,185,884</b>	<b>\$ 11,908,639</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.

**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
<b>Department Total</b>	<b>\$ 9,908,180</b>	<b>\$</b>	<b>\$ 4,793,791</b>	<b>\$ 9,849,449</b>
List Department:				
<b>Other Funds</b>				
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
<b>Department Total</b>	<b>\$ 1,277,720</b>	<b>\$</b>	<b>\$ 1,392,093</b>	<b>\$ 2,059,190</b>

**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
<b>General Fund</b>	17	\$ 1,417,022	\$ 175,852	\$ 191,717	\$ 139,384	\$ 1,923,975
<b>Special Revenue Funds</b>						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____						
<b>Total Special Revenue Funds</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>						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____						
<b>Total Enterprise Funds</b>		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Internal Service Funds</b>						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____						
<b>Total Internal Service Fund</b>		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total all Funds</b>	<b>17</b>	<b>\$ 1,417,022</b>	<b>\$ 175,852</b>	<b>\$ 191,717</b>	<b>\$ 139,384</b>	<b>\$ 1,923,975</b>