

**TOWN OF CAREFREE, ARIZONA
RESOLUTION 2022-11**

PERMANENT RECORD

**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, 2022 AND ENDING JUNE 30, 2023
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 3, 2022, 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 7, 2022 at which meeting any person was privileged to appear and be heard in favor of or against any of the proposed expenditures; and

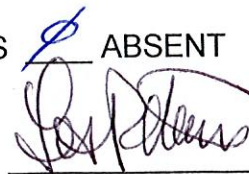
WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would hold a public hearing on June 7, 2022, for the purpose of hearing all persons for or against said estimates;

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 2022-2023.

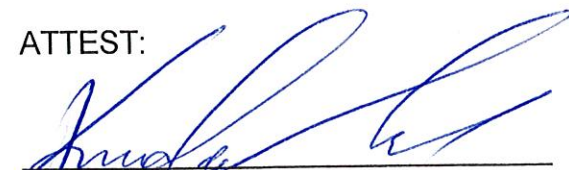
PASSED, APPROVED AND ADOPTED by the Mayor and Common Council of the Town of Carefree, Arizona, this 7th day of June, 2022.

7 AYES 0 NOES 0 ABSTENTIONS 0 ABSENT

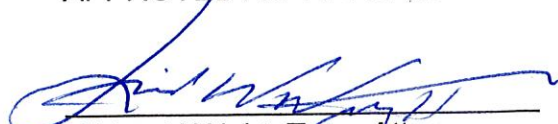


Les Peterson, Mayor

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 2023

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		
2022	E 1	10,909,522	754,890	244,227	0	0	0	0	11,908,639	
2022	E 2	5,643,037	942,859	244,227	0	0	0	0	6,830,123	
2023	3	13,185,942	1,379,022	244,227	0	0	0	0	14,809,191	
2023	B 4	0							0	
2023	B 5								0	
2023	C 6	12,211,898	2,047,233	0	0	0	0	0	14,259,131	
2023	D 7	0	0	0	0	0	0	0	0	
2023	D 8	0	0	0	0	0	0	0	0	
2023	D 9	0	0	0	0	0	0	0	0	
2023	D 10	0	0	0	0	0	0	0	0	
2023										
2023									0	
2023									0	
2023									0	
2023									0	
2023	12	25,397,840	3,426,255	244,227	0	0	0	0	29,068,322	
2023	E 13	11,917,026	2,048,025	244,070	0	0	0	0	14,209,121	

Expenditure limitation comparison		2022	2023
1	Budgeted expenditures/expenses	\$ 11,908,639	\$ 14,209,121
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	11,908,639	14,209,121
4	Less: estimated exclusions	2,749,676	3,529,786
5	Amount subject to the expenditure limitation	\$ 9,158,963	\$ 10,679,335
6	EEC expenditure limitation	\$ 11,340,358	\$ 11,557,360

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).

Town of Carefree
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
Local Sales Tax	\$ 2,500,000	\$ 2,920,000	\$ 2,840,000
Sales Tax to Fire Fund and Interest	1,250,000	1,460,000	1,420,000
Licenses and permits			
Building Fees	400,000	320,942	375,000
Intergovernmental			
State Sales Tax	461,000	461,000	528,000
State Income Tax	512,000	490,938	712,000
Vehicle License (County Lieu)	182,000	167,824	175,000
County and State Grants	212,698	12,686	1,250,000
Charges for services			
Miscellaneous Income & Donations	51,000	26,000	26,000
Utility Franchise Tax	250,000	251,173	200,000
Special Event Revenues	40,000	41,285	45,000
Town Clerk Sales & Fees	700	700	700
Town Clerk Misc Sales	500	100	100
Rent Income	15,600	12,500	
Cable TV Fees	100,000	95,645	100,000
Fire Reimburse Fees	50,600	94,533	109,000
Court Service Fees	178,106	178,106	185,000
Fines and forfeits			
Court Fines	130,100	162,771	150,000
Interest on investments			
LGIP Interest Earnings	20,700	2,150	5,350
In-lieu property taxes			
Contributions			
Miscellaneous			
Water Company Lease Payments & Interest	244,764	244,764	244,764
Water Company Rent	33,000	33,000	33,000
Cemetery	600	1,348	600
Gen. Fund Contribution & Contingency	4,108,945		3,397,842
CPR Education & Interest	202	1	201
Water Company Principal Payment	414,341	414,341	414,341
Total General Fund	\$ 11,156,856	\$ 7,391,807	\$ 12,211,898

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
HURF	\$ 261,000	\$ 254,200	\$ 293,000
HURF Interest	500	120	100
HURF Contributions			986,616
	\$ 261,500	\$ 254,320	\$ 1,279,716
Court Enhancement	\$ 21,050	\$ 10,004	\$ 10,010
Municipal JCEF	622	604	604
Fill the Gap	815	752	803
AZCARES - COVID-19	468,621	655,832	656,100
Util. CAP Imp. Fund (SW Gas) & Interest	22,530	25,464	100,000
	\$ 513,638	\$ 692,656	\$ 767,517
	\$	\$	\$
Total special revenue funds	\$ 775,138	\$ 946,976	\$ 2,047,233
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 funds	\$	\$	\$
Total all funds	\$ 11,931,994	\$ 8,338,783	\$ 14,259,131

* 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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
	\$	\$	\$	\$
Total General Fund	\$	\$	\$	\$
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 Funds	\$	\$	\$	\$
Total all funds	\$	\$	\$	\$

**Town of Carefree
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
General Fund				
Mayor & Council	\$ 214,375	\$	\$ 17,306	\$ 12,330
Town Clerk	330,534		325,160	374,011
Court	285,532		259,907	268,892
Administration	571,832		548,606	771,479
Claims and Losses	10,000			10,000
Legal	160,000		152,025	160,000
Insurance	120,000		113,565	120,000
Planning and Development	304,622		234,938	352,915
Building and Safety	275,177		290,413	262,919
Law Enforcement	539,392		531,923	563,194
Code Enforcement	81,895		83,965	56,275
Engineering Services	269,684		142,787	261,779
Public Works	898,723		731,246	946,554
Capital Improvement Program	4,715,970		344,445	5,000,000
33 Easy St	27,750		26,107	28,950
Economic Development	320,003		182,764	334,179
Contingencies	200,000		94,479	200,000
Fire Fund	1,304,300		1,283,670	1,529,350
Fire Service Gen Fund	279,733		279,734	664,200
Total General Fund	\$ 10,909,522	\$	\$ 5,643,037	\$ 11,917,026
Special revenue funds				
HURF Streets Maintenance	\$ 261,500	\$	\$ 254,320	\$ 1,279,716
Cemetery	600			600
CPR Education	202			202
Util. Cap Improvement Fund	22,530		22,530	100,000
Court Enhancement			10,004	10,000
Muni JCEF	622		173	604
Fill the Gap	815			803
AZ CARES - COVID-19	468,621		655,832	656,100
Total special revenue funds	\$ 754,890	\$	\$ 942,859	\$ 2,048,025
Debt service funds				
WIFA Loan	\$ 244,227	\$	\$ 244,227	\$ 244,070
Total debt service funds	\$ 244,227	\$	\$ 244,227	\$ 244,070
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	\$ 11,908,639	\$	\$ 6,830,123	\$ 14,209,121

* 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 2023

	Adopted budgeted expenditures/ expenses		Expenditure/ expense adjustments approved		Actual expenditures/ expenses*		Budgeted expenditures/ expenses
Department/Fund	2022		2022		2022		2023
Mayor and Council	\$ 214,375	\$		\$	17,306	\$	12,330
Town Clerk	330,534				325,160		374,011
Town Court	285,532				259,907		268,892
Town Adminstraton	571,832				548,606		771,479
Claims and Losses	10,000						10,000
Legal	160,000				152,025		160,000
Risk Management	120,000				113,565		120,000
Planning and Development	304,622				234,938		352,915
Building and Safety	275,177				290,413		262,919
Law Enforcement	539,392				531,923		563,194
Code Enforcement	81,895				83,965		56,275
Engineering Services	269,684				142,787		261,779
Public Works Dept (General)	898,723				731,246		946,554
33 Easy St	27,750				26,107		28,950
WIFA Loan	244,227				244,227	\$	244,070
Capital Improvement Program	4,715,970				344,445		5,000,000
Fire General Fund	279,733				279,734		664,200
Economic Development	347,754				182,764		334,179
Contingencies	200,000				94,479		200,000
Department total	\$ 9,877,200	\$		\$	4,603,594	\$	10,631,746

List department:

Other Funds

Court Enhancement	\$		\$		\$	10,004		10,000
Municipal JCEF		622				173		604
Fill the GAP		815						803
HURF		261,500				254,320	\$	1,279,716
Cemetery		600						600
Fire Fund		1,304,300				1,283,670		1,529,350
CPR Education		202						202
AZCARES - COVID-19 Fund		468,621				655,832		656,100
Util. Cap Imp Fund		22,530				22,530		100,000
Department total	\$	2,059,190	\$		\$	2,226,529	\$	3,577,375

List department:

[illegible]

* 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.

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	2023	2023	2023		
General Fund	17	\$	1,496,086	\$	296,524	\$	173,578	\$	29,117	\$	1,995,305
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	\$	1,496,086	\$	296,524	\$	173,578	\$	29,117	\$	1,995,305