

TOWN OF CAREFREE
SUMMARY - ADOPTED BUDGET FY 2019 - July 2018 through June 2019

REVENUES

REVENUES	Page No in Detail	FY 2017 ACTUAL	FY 2018 APPROVED	FY 2018 EST. YE REVENUES	FY 2019 BUDGET ADOPTED	Budget /YE % (+/-)	Budget % (+/-)
Local Sales Tax	1	2,049,356	2,101,050	2,307,000	2,110,000	-8.5%	0.4%
Sales Tax-Direct Payment/Audit	1	3,890	4,000	0	0	0.0%	-100.0%
State Sales Tax	1	331,317	343,125	343,125	370,000	7.8%	7.8%
Building Fees	1	344,731	350,000	419,187	375,000	-10.5%	7.1%
State Income Tax	1	441,658	453,097	453,097	460,000	1.5%	1.5%
Fines	1	82,901	150,000	172,309	160,000	-7.1%	6.7%
Court Service Fees	1	154,759	155,132	155,132	156,000	0.6%	0.6%
Town Clerk Misc Sales	1	195	100	98	100	2.0%	0.0%
Town Clerk - Permits & Solicitation Fees	1	2,985	4,000	4,634	4,700	1.4%	17.5%
Water Company Rent	1	31,500	31,500	31,500	31,500	0.0%	0.0%
Water Company Lease Pay Principal	1	165,385	171,698	171,698	178,252	3.8%	3.8%
Water Company Lease Pay Interest	1	79,379	73,066	73,066	66,512	-9.0%	-9.0%
New Water Company Principal Payment	1	0	0	0	414,341	0.0%	0.0%
Rent Income	1	31,153	15,600	15,031	15,200	1.1%	-2.6%
Miscellaneous Income & Donations	1	43,957	43,000	42,016	43,000	2.3%	0.0%
LGIP Interest Income	1	17,488	10,000	43,000	30,000	-30.2%	200.0%
General Fund Contribution	1	0	192,000	0	1,039,517	0.0%	441.4%
Utility Franchise Fees	1	239,763	240,000	246,099	247,000	0.4%	2.9%
Cable TV Fees	1	77,417	74,000	84,481	85,000	0.6%	14.9%
County Lieu Tax - Vehicle License	1	141,743	153,058	138,684	170,000	22.6%	11.1%
Special Event Marketing Revenue	1	121,777	125,000	145,947	175,000	19.9%	40.0%
Federal, County & State Grants	1	9,868	200,000	0	200,000	0.0%	0.0%
TOTAL REV. GENERAL FUND		4,371,220	4,889,426	4,846,104	6,331,122	30.6%	29.5%
LTAf	29	0	0	0	0	0.0%	0.0%
LTAf Interest	29	5	1	8	5	-37.5%	400.0%
LTAf Fund Contribution	29	0	978	0	989	0.0%	1.1%
TOTAL REV. LTAf		5	979	8	994	0.0%	1.5%
HURF	30	232,986	234,659	271,349	233,964	-13.8%	-0.3%
HURF Interest	30	1,606	450	6,130	2,500	-59.2%	455.6%
HURF Fund Contribution	30	0	114,891	0	663,536	0.0%	477.5%
TOTAL REV. HURF		234,592	350,000	277,479	900,000	224.3%	157.1%

REVENUES (Continued)	Page No in Detail	FY 2017 ACTUAL	FY 2018 APPROVED	FY 2018 EST. YE REVENUES	FY 2019 BUDGET ADOPTED	Budget /YE % (+/-)	Budget % (+/-)
Cemetery Fund	31	150	600	400	600	50.0%	0.0%
TOTAL REV. CEMETERY FUND		150	600	400	600	50.0%	0.0%
CPR Education Fund Donations	33	175	1,325	1,442	1,500	4.0%	13.2%
CPR Education Fund Interest	33	13	5	19	20	5.3%	300.0%
TOTAL REV. CPR EDUCATION FUND		188	1,330	1,461	1,520	4.0%	14.3%
Local Sales Tax - 1% dedicated Fire	32	1,024,678	1,048,950	1,153,000	1,057,000	-8.3%	0.8%
Fire Ins Fund Reimbursement	32	14,633	15,000	14,036	15,000	6.9%	0.0%
Fire Reimb Income	32	4,828	35,000	38,180	40,000	4.8%	14.3%
LGIP Interest Income	32	1,964	1,000	4,210	4,000	-5.0%	300.0%
County & State Grants		0	0	0	0	0.0%	0.0%
TOTAL FIRE FUND		1,046,103	1,099,950	1,209,426	1,116,000	-7.7%	1.5%
Utility Capital Improvement Fund	34	29,280	21,500	17,585	21,500	22.3%	0.0%
LGIP Interest Income	34	710	620	2,010	1,000		
Utility Capital Improv Fund Contribution	34	0	117,880	0	167,500	0.0%	42.1%
TOTAL REVENUES Utility CAP Fund		29,991	140,000	19,595	190,000	869.6%	35.7%
TOTAL REV. GENERAL, LTAF, HURF, CEM., FIRE FUND, UT CAP		5,682,247	6,482,285	6,354,473	8,540,236	34.4%	31.7%
Court Enhancement	26	11,191	20,000	14,849	15,220	2.5%	-23.9%
MJCEF	27	1,300	1,575	1,334	1,824	36.7%	15.8%
Fill The Gap Fund	30	1,143	936	894	896	0.2%	-4.3%
COURT REVENUE TOTALS		13,633	22,511	17,077	17,940	5.1%	-20.3%
GRAND TOTAL REVENUES		<u>5,695,881</u>	<u>6,504,796</u>	<u>6,371,550</u>	<u>8,558,176</u>	34.3%	31.6%

EXPENSES	Page No in Detail	FY 2017 ACTUAL	FY 2018 APPROVED	FY 2018 EST. YE EXPENSES	FY 2019 BUDGET ADOPTED	Budget /YE % (+/-)	Budget % (+/-)
Mayor & Council	2	25,694	219,900	9,389	221,570	2260.0%	0.8%
Town Clerk	3	271,761	276,318	265,215	289,371	9.1%	4.7%
Court	4	303,503	317,608	274,936	275,951	0.4%	-13.1%
Administration	6	309,691	337,621	340,640	358,859	5.3%	6.3%
Claims and Losses	8	0	5,000	0	5,000	0.0%	0.0%
Legal	9	37,082	55,000	24,114	110,000	356.2%	100.0%
Risk Management - Insurance	10	126,322	130,112	131,399	137,969	5.0%	6.0%
Planning & Development	11	178,810	204,416	197,290	206,191	4.5%	0.9%
Building & Safety	12	144,417	161,287	188,530	178,914	-5.1%	10.9%
Law Enforcement	13	555,539	482,271	438,866	496,779	13.2%	3.0%
Code Enforcement	14	49,218	51,817	53,071	54,089	1.9%	4.4%
Engineering Services	15	33,868	47,083	31,823	48,000	50.8%	1.9%
Public Works Dept (General)	16	619,778	617,922	590,893	646,314	9.4%	4.6%
33 Easy Street	19	32,282	390,307	387,586	386,108	-0.4%	-1.1%
Debt Service - WIFA Loan	18	244,929	237,462	237,462	244,663	3.0%	3.0%
Capital Improvements Program	20	156,996	250,000	7,618	1,525,000	19919.7%	510.0%
Fire Service General Fund	21	405,079	343,784	343,784	388,656	13.1%	13.1%
Town Center Marketing	22	543,001	561,319	528,058	558,912	5.8%	-0.4%
Contingencies	24	19,741	200,000	23,875	200,000	737.7%	0.0%
TOTAL EXP. GENERAL FUND	25	4,057,710	4,889,228	4,074,547	6,332,347	55.4%	29.5%
Street Improvements (LTAF Fund)	29	0	979	0	994	0.0%	1.5%
TOTAL EXP. LTAF		0	979	0	994	0.0%	1.5%
Street Maint.& Imprvmnts(HURF Fund)	30	930	350,000	0	900,000	0.0%	157.1%
TOTAL EXP. HURF		930	350,000	0	900,000	0.0%	157.1%
Cemetery Fund	31	0	600	0	600	0.0%	0.0%
TOTAL EXP. CEMETERY FUND		0	600	0	600	0.0%	0.0%
CPR Education Fund	33	340	1,330	800	1,520	90.0%	14.3%
TOTAL EXP. CPR EDUCATION FUND		340	1,330	800	1,520	90.0%	14.3%
Fire Fund	32	1,002,910	1,099,950	1,091,771	1,116,000	2.2%	1.5%
TOTAL EXP. FIRE FUND		1,002,910	1,099,950	1,091,771	1,116,000	2.2%	1.5%
Utility Capital Improvement Fund	34	0	140,000	0	190,000	0.0%	35.7%
TOTAL EXP. UTIL CAP FUND		0	140,000	0	190,000	0.0%	35.7%

EXPENSES	Page No in Detail	FY 2017 ACTUAL	FY 2018 APPROVED	FY 2018 EST. YE EXPENSES	FY 2019 BUDGET ADOPTED	Budget /YE % (+/-)	Budget % (+/-)
TOTAL EXP. GENERAL, LTAF, HURF,CEM FIRE FUND		5,061,890	6,482,087	5,167,118	8,541,461	65.3%	31.8%
Court Enhancement	26	40,000	20,000	0	10,000	0.0%	-50.0%
MJCEF	27	0	1,500	0	1,500	0.0%	0.0%
Fill the Gap	30	0	936	0	896	0.0%	-4.3%
TOTAL EXP. COURT		40,000	22,436	0	12,396	0.0%	-44.7%
GRAND TOTAL EXPENDITURES		<u>5,101,890</u>	<u>6,504,523</u>	<u>5,167,118</u>	<u>8,553,857</u>	65.5%	31.5%

SUMMARY - ADOPTED BUDGET FY 2019 - July 2018 through June 2019

FUND SUMMARYS	FY 2017 ACTUAL	FY 2018 APPROVED	FY 2018 EST. YE EXPENSES	FY 2019 BUDGET ADOPTED	Budget /YE % (+/-)	Budget % (+/-)
General FUND REVENUES	4,371,220	4,889,426	4,846,104	6,331,122	30.6%	29.5%
General FUND EXPENSES	4,057,710	4,889,228	4,074,547	6,332,347	55.4%	29.5%
NET	313,509	198	771,557	-1,225	-100.2%	
<u>Road Funds</u>						
LTAF FUND REVENUES	5	979	8	994	0.0%	1.5%
LTAF FUND EXPENSES	0	979	0	994	0.0%	1.5%
NET	5	0	8	0	-100.0%	0.0%
HURF FUND REVENUES	234,592	350,000	277,479	900,000	224.3%	157.1%
HURF FUND EXPENSES	930	350,000	0	900,000	0.0%	157.1%
NET	233,661	0	277,479	0	-100.0%	0.0%
<u>Other</u>						
CEMETERY FUND REVENUES	150	600	400	600	50.0%	0.0%
CEMETERY FUND EXPENSES	0	600	0	600	0.0%	0.0%
NET	150	0	400	0	-100.0%	0.0%
CPR EDUCATION FUND REVENUE	188	1,330	1,461	1,520	4.0%	14.3%
CPR EDUCATION FUND EXPENSES	340	1,330	800	1,520	90.0%	14.3%
NET	-152	0	661	0	-100.0%	0.0%
<u>Other Funds</u>						
FIRE FUND REVENUES	1,046,103	1,099,950	1,209,426	1,116,000	-7.7%	1.5%
FIRE FUND EXPENSES	1,002,910	1,099,950	1,091,771	1,116,000	2.2%	1.5%
NET	43,193	0	117,655	0	-100.0%	0.0%

EXPENSES	FY 2017 ACTUAL	FY 2018 APPROVED	FY 2018 EST. YE EXPENSES	FY 2019 BUDGET ADOPTED	Budget /YE % (+/-)	Budget % (+/-)
UTILITY CAP FUND REVENUES	29,991	140,000	19,595	190,000	869.6%	35.7%
UTILITY CAP FUND EXPENSES	0	140,000	0	190,000	0.0%	35.7%
NET	29,991	0	19,595	0	-100.0%	0.0%
<u>Court Funds</u>						
Court Enhancement FUND REVENUES	11,191	20,000	14,849	15,220	2.5%	-23.9%
Court Enhancement FUND EXPENSES	40,000	20,000	0	10,000	0.0%	-50.0%
NET	-28,809	0	14,849	5,220	-64.8%	0.0%
Municipal JCEF FUND REVENUES	1,300	1,575	1,334	1,824	36.7%	15.8%
Municipal JCEF FUND EXPENSES	0	1,500	0	1,500	0.0%	0.0%
NET	1,300	75	1,334	324	-75.7%	332.0%
Fill the GAP FUND REVENUES	1,143	936	894	896	0.2%	-4.3%
Fill the GAP FUND EXPENSES	0	936	0	896	0.0%	-4.3%
NET	1,143	0	894	0	-100.0%	0.0%
Grand Total REVENUES	5,695,881	6,504,796	6,371,550	8,558,176	34.3%	31.6%
Grand Total EXPENSES	5,101,890	6,504,523	5,167,118	8,553,857	65.5%	31.5%
NET	593,990	273	1,204,432	4,319	-100%	1479.4%

FUND	FY 2017 ACTUAL	FY 2018 APPROVED	FY 2018 EST. YE	FY 2019 BUDGET ADOPTED	Budget /YE % (+/-)	Budget % (+/-)
GRAND TOTAL REVENUES	<u>5,695,881</u>	<u>6,504,796</u>	<u>6,371,550</u>	<u>8,558,176</u>	34.3%	31.6%
UNRESTRICTED FUND RESERVES	General Fund Capital Reserves			<u>1,039,517</u>		
RESTRICTED FUND RESERVES						
			LTAF Fund Needed	<u>989</u>		
			Hurf Fund Needed	<u>663,536</u>		
			Utility Cap Impr Fund Needed	<u>167,500</u>		
GRAND TOTAL EXPENDITURES	<u>5,101,890</u>	<u>6,504,523</u>	<u>5,167,118</u>	<u>8,553,857</u>	65.5%	31.5%
TOTAL NET (Revenue MINUS Expenses)	<u>593,990</u>	<u>273</u>	<u>1,204,432</u>	<u>4,319</u>		