

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 7<sup>th</sup> day of June, 2022.

7 AYES    0 NOES    0 ABSTENTIONS    0 ABSENT

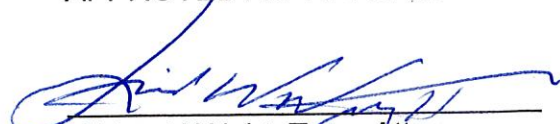


Les Peterson, Mayor

ATTEST:

  
Kandace French Contreras  
Town Clerk/Treasurer

APPROVED AS TO FORM

  
Michael Wright, Town Attorney

**Official Budget Forms**

**Town of Carefree**

**Fiscal year 2023**

**Town of Carefree**

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**Fiscal year 2023**

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**Town of Carefree**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2023**

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		
2022	Adopted/adjusted budgeted expenditures/expenses*	E	1	10,909,522	754,890	244,227	0	0	0	0	11,908,639
2022	Actual expenditures/expenses**	E	2	5,643,037	942,859	244,227	0	0	0	0	6,830,123
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	13,185,942	1,379,022	244,227	0	0	0	0	14,809,191
2023	Primary property tax levy	B	4	0							0
2023	Secondary property tax levy	B	5								0
2023	Estimated revenues other than property taxes	C	6	12,211,898	2,047,233	0	0	0	0	0	14,259,131
2023	Other financing sources	D	7	0	0	0	0	0	0	0	0
2023	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D	9	0	0	0	0	0	0	0	0
2023	Interfund Transfers (out)	D	10	0	0	0	0	0	0	0	0
2023	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
2023	Total financial resources available		12	25,397,840	3,426,255	244,227	0	0	0	0	29,068,322
2023	Budgeted expenditures/expenses	E	13	11,917,026	2,048,025	244,070	0	0	0	0	14,209,121

**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

	2022	2023
1	\$ 11,908,639	\$ 14,209,121
2		
3	11,908,639	14,209,121
4	2,749,676	3,529,786
5	\$ 9,158,963	\$ 10,679,335
6	\$ 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
<b>General Fund</b>			
<b>Local taxes</b>			
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
<b>Licenses and permits</b>			
Building Fees	400,000	320,942	375,000
<b>Intergovernmental</b>			
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
<b>Charges for services</b>			
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
<b>Fines and forfeits</b>			
Court Fines	130,100	162,771	150,000
<b>Interest on investments</b>			
LGIP Interest Earnings	20,700	2,150	5,350
<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	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
<b>Total General Fund</b>	<b>\$ 11,156,856</b>	<b>\$ 7,391,807</b>	<b>\$ 12,211,898</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 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Special revenue funds</b>			
HURF	\$ 261,000	\$ 254,200	\$ 293,000
HURF Interest	500	120	100
HURF Contributions			986,616
	<u>\$ 261,500</u>	<u>\$ 254,320</u>	<u>\$ 1,279,716</u>
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
	<u>\$ 513,638</u>	<u>\$ 692,656</u>	<u>\$ 767,517</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Total special revenue funds</b>	<u>\$ 775,138</u>	<u>\$ 946,976</u>	<u>\$ 2,047,233</u>
<b>Debt service funds</b>			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Total debt service funds</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Capital projects funds</b>			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Total capital projects funds</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Permanent funds</b>			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Total permanent funds</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Enterprise funds</b>			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Total enterprise funds</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Internal service funds</b>			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Total internal service funds</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Total all funds</b>	<u>\$ 11,931,994</u>	<u>\$ 8,338,783</u>	<u>\$ 14,259,131</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 2023**

Fund	Other financing 2023		Interfund transfers 2023	
	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>	\$	\$	\$	\$

**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
<b>General Fund</b>				
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
<b>Total General Fund</b>	<b>\$ 10,909,522</b>	<b>\$</b>	<b>\$ 5,643,037</b>	<b>\$ 11,917,026</b>
<b>Special revenue funds</b>				
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
<b>Total special revenue funds</b>	<b>\$ 754,890</b>	<b>\$</b>	<b>\$ 942,859</b>	<b>\$ 2,048,025</b>
<b>Debt service funds</b>				
WIFA Loan	\$ 244,227	\$	\$ 244,227	\$ 244,070
<b>Total debt service funds</b>	<b>\$ 244,227</b>	<b>\$</b>	<b>\$ 244,227</b>	<b>\$ 244,070</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>\$ 11,908,639</b>	<b>\$</b>	<b>\$ 6,830,123</b>	<b>\$ 14,209,121</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**  
**Full-time employees and personnel compensation**  
**Fiscal year 2023**

<b>Fund</b>	<b>Full-time equivalent (FTE)</b>	<b>Employee salaries and hourly costs</b>	<b>Retirement costs</b>	<b>Healthcare costs</b>	<b>Other benefit costs</b>	<b>Total estimated personnel compensation</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
<b>General Fund</b>	17	\$ 1,496,086	\$ 296,524	\$ 173,578	\$ 29,117	\$ 1,995,305
<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>\$ 1,496,086</b>	<b>\$ 296,524</b>	<b>\$ 173,578</b>	<b>\$ 29,117</b>	<b>\$ 1,995,305</b>