

TOWN OF CAREFREE, ARIZONA  
RESOLUTION 2023-06

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, 2023 AND ENDING JUNE 30, 2024  
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 June 6, 2023, 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 July 11, 2023 at which meeting any person was privileged to appear and be heard in favor of or against any of the proposed expenditures; and

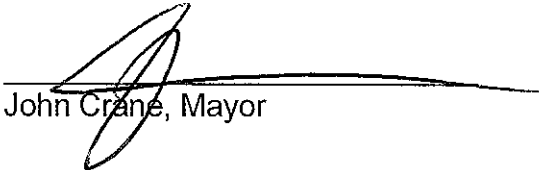
**WHEREAS**, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would hold a public hearing on July 11, 2023, for the purpose of hearing all persons for or against said estimates.

**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:

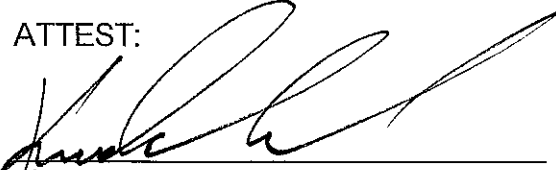
That the said estimates of revenues and expenditures set forth in the accompanying Arizona State Auditor General Schedules A, C, D, E, and G as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Carefree, Arizona, for the fiscal year 2022-2023.

**PASSED, APPROVED AND ADOPTED** by the Mayor and Common Council of the Town of Carefree, Arizona, this 11<sup>th</sup> day of July, 2023.

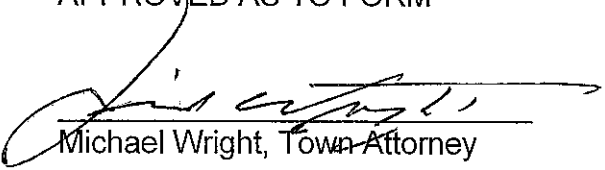
5 AYES 0 NOES 0 ABSTENTIONS 1 ABSENT

  
John Crane, 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 2024**

Fiscal year	S c h	Description	Funds											Total all funds		
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds							
2023	E	Adopted/adjusted budgeted expenditures/expenses*	11,917,028	2,048,025	244,070	0	0	0	0	0	0	0	0	0	0	14,209,123
2023	E	Actual expenditures/expenses**	7,674,888	667,462	244,070	0	0	0	0	0	0	0	0	0	0	8,586,420
2024		Beginning fund balance/(deficit) or net position/(deficit) at July 1***	15,716,747	3,645,667	243,908	0	0	0	0	0	0	0	0	0	0	19,606,322
2024	B	Primary property tax levy	0													0
2024	B	Secondary property tax levy														0
2024	C	Estimated revenues other than property taxes	12,387,693	1,797,816	0	0	0	0	0	0	0	0	0	0	0	14,185,509
2024	D	Other financing sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2024	D	Other financing (uses)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2024	D	Interfund transfers in	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2024	D	Interfund Transfers (out)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2024		Line 11: Reduction for fund balance reserved for future budget year expenditures														
		Maintained for future debt retirement														0
		Maintained for future capital projects														0
		Maintained for future financial stability														0
2024		Total financial resources available	28,104,440	5,443,483	243,908	0	0	0	0	0	0	0	0	0	0	33,791,831
2024	E	Budgeted expenditures/expenses	12,763,035	1,794,916	243,908	0	0	0	0	0	0	0	0	0	0	14,801,859

Expenditure limitation comparison		2023	2024
1	Budgeted expenditures/expenses	\$ 14,209,123	\$ 14,801,859
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	14,209,123	14,801,859
4	Less: estimated exclusions	3,529,786	3,903,231
5	Amount subject to the expenditure limitation	\$ 10,679,337	\$ 10,898,628
6	EEC expenditure limitation	\$ 11,557,360	\$ 12,460,872

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/expenditure 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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>General Fund</b>			
<b>Local taxes</b>			
Local Sales Tax	\$ 2,840,000	\$ 4,135,300	\$ 2,933,500
Sales Tax to Fire Fund and Interest	1,420,000	2,067,650	1,466,500
<b>Licenses and permits</b>			
Building Fees	375,000	525,100	400,000
<b>Intergovernmental</b>			
State Sales Tax	528,000	528,000	554,736
State Income Tax	712,000	712,000	988,192
Vehicle License (County Lieu)	175,000	162,500	188,783
County and State Grants	1,250,000	9,287	1,652,000
<b>Charges for services</b>			
Miscellaneous Income & Donations	26,000	25,502	15,000
Utility Franchise Tax	200,000	263,906	275,000
Special Event Revenues	45,000	50,055	50,000
Town Clerk Sales & Fees	700	200	728
Town Clerk Misc Sales	100	100	100
Rent Income			
Cable TV Fees	100,000	81,893	95,000
Fire Reimburse Fees	109,000	44,600	70,000
Court Service Fees	185,000	185,234	192,640
<b>Fines and forfeits</b>			
Court Fines	150,000	166,906	156,000
<b>Interest on investments</b>			
LGIP Interest Earnings	5,350	184,395	154,000
<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	600	600
Gen. Fund Contribution & Contingency	3,397,842		2,897,000
CPR Education & Interest	201	146	150
Water Company Principal Payment	414,341	414,341	20,000
<b>Total General Fund</b>	<b>\$ 12,211,898</b>	<b>\$ 9,835,479</b>	<b>\$ 12,387,693</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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Special revenue funds</b>			
HURF	\$ 293,000	\$ 289,000	\$ 286,118
HURF Interest	100	44,567	45,000
HURF Contributions	986,616		1,317,734
	<u>\$ 1,279,716</u>	<u>\$ 333,567</u>	<u>\$ 1,648,852</u>
Court Enhancement	\$ 10,010	\$ 13,251	\$ 13,400
Municipal JCEF	604	1,715	1,810
Fill the Gap	803	1,650	1,900
AZCARES - COVID-19	656,100	656,456	643
Util. CAP Imp. Fund (SW Gas) & Interest	100,000	46,129	131,211
	<u>\$ 767,517</u>	<u>\$ 719,201</u>	<u>\$ 148,964</u>
<b>Total special revenue funds</b>	<u>\$ 2,047,233</u>	<u>\$ 1,052,768</u>	<u>\$ 1,797,816</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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Internal service funds</b>			
	\$	\$	\$
<b>Total internal service funds</b>	\$	\$	\$
<b>Total all funds</b>	\$ <u>14,259,131</u>	\$ <u>10,888,247</u>	\$ <u>14,185,509</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 2024**

Fund	Other financing 2024		Interfund transfers 2024	
	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 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
<b>General Fund</b>				
Mayor & Council	\$ 12,330	\$	\$ 19,746	\$ 36,270
Town Clerk	374,012		358,193	366,098
Court	268,892		259,678	278,944
Administration	771,479		639,192	630,816
Claims and Losses	10,000			10,000
Legal	160,000		82,594	160,000
Insurance	120,000		106,143	120,000
Planning and Development	352,915		252,259	359,782
Building and Safety	262,919		251,176	346,066
Law Enforcement	563,194		560,297	649,799
Code Enforcement	56,275		56,730	66,984
Engineering Services	261,779		161,674	310,804
Public Works	946,554		787,219	1,001,282
Capital Improvement Program	5,000,000		1,885,130	5,769,137
33 Easy St	28,950		39,455	35,550
Economic Development	334,179		203,155	265,001
Contingencies	200,000		13,940	200,000
Fire Fund	1,529,350		1,998,307	2,156,500
Fire Service Gen Fund	664,200			
<b>Total General Fund</b>	<b>\$ 11,917,028</b>	<b>\$</b>	<b>\$ 7,674,888</b>	<b>\$ 12,763,035</b>
<b>Special revenue funds</b>				
HURF Streets Maintenance	\$ 1,279,716	\$	\$	\$ 1,648,852
Cemetery	600			600
CPR Education	202			150
Util. Cap Improvement Fund	100,000			131,211
Court Enhancement	10,000		10,000	10,000
Muni JCEF	604			1,810
Fill the Gap	803		1,650	1,650
AZ CARES - COVID-19	656,100		655,812	643
<b>Total special revenue funds</b>	<b>\$ 2,048,025</b>	<b>\$</b>	<b>\$ 667,462</b>	<b>\$ 1,794,916</b>
<b>Debt service funds</b>				
WIFA Loan	\$ 244,070	\$	\$ 244,070	\$ 243,908
<b>Total debt service funds</b>	<b>\$ 244,070</b>	<b>\$</b>	<b>\$ 244,070</b>	<b>\$ 243,908</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>\$ 14,209,123</b>	<b>\$</b>	<b>\$ 8,586,420</b>	<b>\$ 14,801,859</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 Crefree**  
**Full-time employees and personnel compensation**  
**Fiscal year 2024**

Fund	Full-time equivalent (FTE) 2024	Employee salaries and hourly costs 2024	Retirement costs 2024	Healthcare costs 2024	Other benefit costs 2024	Total estimated personnel compensation 2024
General Fund	17	\$ 1,539,288	\$ 189,178	\$ 180,698	\$ 146,320	\$ 2,055,484
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		\$	\$	\$	\$	\$
<b>Total all funds</b>	<b>17</b>	<b>\$ 1,539,288</b>	<b>\$ 189,178</b>	<b>\$ 180,698</b>	<b>\$ 146,320</b>	<b>\$ 2,055,484</b>