

OFFICIAL BUDGET FORMS

Town of Carefree

Fiscal Year 2020

Town of Carefree
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Fiscal Year 2020

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TOWN OF CAREFREE, ARIZONA
RESOLUTION 2019-07

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, 2019 AND ENDING JUNE 30, 2020
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 7, 2019, 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 Common Council met on May 7, 2019 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 4, 2019, in the Carefree Council Center, 33 Easy Street, Carefree, Arizona for the purpose of hearing all persons for or against said estimates;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Common 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, 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 2019-2020.

PASSED, APPROVED AND ADOPTED by the Mayor and Common Council of the Town of Carefree, Arizona, this 4th day of June, 2019.

6 AYES 1 NOES 0 ABSTENTIONS 0 ABSENT



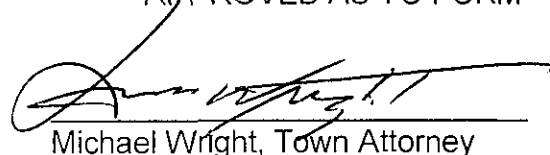
Les Peterson, Mayor

ATTEST:



Randace French Contreras, Town Clerk

APPROVED AS TO FORM



Michael Wright, Town Attorney

**Town of Carefree
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020**

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	
2019	E	1	7,203,683	1,105,511	244,663	0	0	0	0	8,553,857
2019	E	2	5,307,118	707,684	244,663	0	0	0	0	6,259,465
2020		3	8,126,983	759,223	237,462					9,123,668
2020	B	4	0							0
2020	B	5								0
2020	C	6	11,000,639	451,605	0	0	0	0	0	11,452,244
2020	D	7	0	0	0	0	0	0	0	0
2020	D	8	0	0	0	0	0	0	0	0
2020	D	9	0	0	0	0	0	0	0	0
2020	D	10	0	0	0	0	0	0	0	0
2020		11								
LESS: Amounts for Future Debt Retirement:										0
Future Capital Projects										0
Maintained Fund Balance for Financial Stability										0
										0
										0
2020		12	19,127,622	1,210,828	237,462	0	0	0	0	20,575,912
2020	E	13	10,750,505	441,075	244,523	0	0	0	0	11,436,103

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 limiter
- 6 EEC expenditure limitation

	2019	2020
	\$ 8,553,857	\$ 11,436,103
	8,553,857	11,436,103
	743,654	646,523
	\$ 7,810,203	\$ 10,789,580
	\$ 10,012,547	\$ 10,802,858

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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
Local Sales Tax	\$ 2,110,000	\$ 2,376,633	\$ 2,400,000
Sales Tax to Fire Fund and Interest	1,061,000	1,202,315	1,214,000
Licenses and permits			
Building Fees	375,000	329,000	375,000
Intergovernmental			
State Sales Tax	370,000	369,215	397,500
State Income Tax	460,000	458,120	500,700
Vehicle License (County Lieu)	170,000	155,000	173,000
County and State Grants	200,000	2,938	200,000
Charges for services			
Miscellaneous Income & Donations	43,000	92,500	43,000
Utility Franchise Tax	247,000	252,486	253,000
Special Event Revenues	175,000	224,714	687,050
Town Clerk Sales & Fees	4,820	900	1,000
Town Clerk Misc Sales		400	500
Rent Income	15,200	15,600	15,600
Cable TV Fees	85,000	90,000	90,000
Fire Reimburse Fees	55,000	55,541	57,100
Court Service Fees	156,000	159,697	166,088
Fines and forfeits			
Court Fines	160,000	127,095	140,000
Interest on investments			
LGIP Interest Earnings	30,000	92,000	85,000
In-lieu property taxes			
Contributions			
Miscellaneous			
Water Company Lease Payments & Interest	244,764	244,764	244,764
Water Company Rent	31,500	31,500	31,500
Cemetery	600	100	600
Gen. Fund Contribution & Contingency	1,039,517		3,510,026
CPR Education & Interest	1,520	800	870
Water Company Principal Payment	414,341	414,341	414,341
Total General Fund	\$ 7,449,262	\$ 6,695,659	\$ 11,000,639

* 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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
HURF	\$ 233,964	\$ 243,000	\$ 256,500
HURF Interest	2,500	15,500	10,000
HURF Contributions	663,536	240,491	135,500
LTAF Interest and Contributions	994	1,009	
	<u>\$ 900,994</u>	<u>\$ 500,000</u>	<u>\$ 402,000</u>
Court Enhancement	\$ 15,200	\$ 28,084	21,400
Municipal JCEF	1,824	1,560	2,100
Fill the Gap	896	996	1,105
Util. CAP Imp. Fund (SW Gas) & Interest	190,000	190,000	25,000
	<u>\$ 207,920</u>	<u>\$ 220,640</u>	<u>\$ 49,605</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Special Revenue Funds	<u>\$ 1,108,914</u>	<u>\$ 720,640</u>	<u>\$ 451,605</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.			
DEBT SERVICE FUNDS			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Debt Service Funds	<u>\$</u>	<u>\$</u>	<u>\$</u>
CAPITAL PROJECTS FUNDS			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Capital Projects Funds	<u>\$</u>	<u>\$</u>	<u>\$</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.			
PERMANENT FUNDS			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Permanent Funds	<u>\$</u>	<u>\$</u>	<u>\$</u>
ENTERPRISE FUNDS			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Enterprise Funds	<u>\$</u>	<u>\$</u>	<u>\$</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.			
INTERNAL SERVICE FUNDS			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Internal Service Funds	<u>\$</u>	<u>\$</u>	<u>\$</u>
TOTAL ALL FUNDS	<u>\$ 8,558,176</u>	<u>\$ 7,416,299</u>	<u>\$ 11,452,244</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 2020**

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	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 2020**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Mayor & Council	\$ 221,570	\$	\$ 10,224	\$ 113,875
Town Clerk	289,371		260,036	303,788
Court	275,951		255,155	273,852
Administration	358,859		389,222	449,791
Claims and Losses	5,000			5,000
Legal	110,000		93,652	160,000
Insurance	137,969		101,210	105,210
Planning and Development	206,191		166,630	241,551
Building and Safety	178,914		179,937	218,552
Law Enforcement	496,779		438,698	536,643
Code Enforcement	54,089		50,619	52,156
Engineering Services	48,000		80,562	429,242
Public Works	646,314		612,085	867,432
Capital Improvement Program	1,525,000		139,966	4,500,000
33 Easy St	386,108		394,582	27,798
Town Center Marketing	558,912		542,612	714,847
Contingencies	200,000		94,479	200,000
Fire Fund	1,116,000		1,108,793	1,271,100
Fire Service Gen Fund	388,656		388,656	279,668
Total General Fund	\$ 7,203,683	\$	\$ 5,307,118	\$ 10,750,505
SPECIAL REVENUE FUNDS				
HURF Streets Maintenance	\$ 900,000	\$	\$ 498,991	\$ 402,000
Cemetery	600			600
CPR Education	1,520			870
Util. Cap Improvement Fund	190,000		190,000	25,000
Court Enhancement	10,000		17,684	10,000
Muni JCEF	1,500			1,500
Fill the Gap	896			1,105
LTAf Street Improvements	995		1,009	
Total Special Revenue Funds	\$ 1,105,511	\$	\$ 707,684	\$ 441,075
DEBT SERVICE FUNDS				
WIFA Loan	\$ 244,663	\$	\$ 244,663	\$ 244,523
Total Debt Service Funds	\$ 244,663	\$	\$ 244,663	\$ 244,523
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	\$ 8,553,857	\$	\$ 6,259,465	\$ 11,436,103

* 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 2020**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES 2019	EXPENDITURE/EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/EXPENSES* 2019	BUDGETED EXPENDITURES/EXPENSES 2020
Mayor and Council	\$ 221,570	\$	\$ 10,224	\$ 113,875
Town Clerk	289,371		260,036	303,788
Town Court	275,951		255,155	273,852
Town Adminstraton	358,859		389,222	449,791
Claims and Losses	5,000			5,000
Legal	110,000		93,652	160,000
Risk Management	137,969		101,210	105,210
Planning and Development	206,191		166,630	241,551
Building and Safety	178,914		179,937	218,552
Law Enforcement	496,779		438,698	536,643
Code Enforcement	54,089		50,619	52,156
Engineering Services	48,000		80,562	429,242
Public Works Dept (General)	646,314		612,085	867,432
33 Easy St	386,108		394,582	27,798
WIFA Loan	244,663		244,663	244,523
Capital Improvement Program	1,525,000		139,966	4,500,000
Fire General Fund	388,656		388,656	279,668
Marketing	558,912		542,612	714,847
Contingencies	200,000		94,479	200,000
Department Total	\$ 6,332,346	\$	\$ 4,442,988	\$ 9,723,928

List Department:

Other Funds				
Court Enhancement	\$ 10,000	\$	\$ 17,684	\$ 10,000
Municipal JCEF	1,500			1,500
Fill the GAP	896			1,105
LTAF	995		1,009	
HURF	900,000		498,991	402,000
Cemetery	600			600
Fire Fund	1,116,000		1,108,793	1,271,100
CPR Education	1,520			870
Util. Cap Imp Fund	190,000		190,000	25,000
Department Total	\$ 2,221,511	\$	\$ 1,816,477	\$ 1,712,175

List Department:

	\$	\$	\$	\$
Department Total	\$	\$	\$	\$

* 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 2020**

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
GENERAL FUND	15	\$ 1,169,344	\$ 229,123	\$ 137,457	\$ 24,956	\$ 1,560,880
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 FUND						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total Internal Service Fund		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	15	\$ 1,169,344	\$ 229,123	\$ 137,457	\$ 24,956	\$ 1,560,880