

**Official Budget Forms**

**Town of Fredonia**

**Fiscal year 2025**

**Town of Fredonia**

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**Town of Fredonia**

**Resolution for the adoption of the budget**

**Fiscal year 2025**

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on June 25, 2024, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Fredonia, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on August 6, 2024, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, 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 meet on August 4, 2024. at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Fredonia for the fiscal year 2025.

Passed by the Fredonia Town Council, this 6th day of August 2024.

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Clerk

**Town of Fredonia**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2025**

Fiscal year	S c h		Funds			
			General Fund	Special Revenue Fund	Enterprise Funds Available	Total all funds
2024	E	1	2,772,692	4,907,085	3,036,705	10,716,482
2024	E	2	1,870,536	330,100	1,542,699	3,743,335
2025		3	1,577,121	850,924	3,641,212	6,069,257
2025	B	4	0			0
2025	B	5	0			0
2025	C	6	1,711,934	3,704,022	2,120,363	7,536,319
2025	D	7	0	0	0	0
2025	D	8	0	0	0	0
2025	D	9	0	0	0	0
2025	D	10	0	0	0	0
2025						
					2,594,222	2,594,222
						0
		11		646,790		646,790
						0
						0
2025		12	3,289,055	3,908,156	3,167,353	10,364,564
2025	E	13	3,289,055	3,908,156	3,167,353	10,364,564

**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 or voter-approved alternative expenditure limitation

	2024	2025
1	\$ 10,716,482	\$ 10,364,564
2		
3	10,716,482	10,364,564
4		
5	\$ 10,716,482	\$ 10,364,564
6	\$ 10,720,393	\$ 10,720,393

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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**Town of Fredonia**  
**Revenues other than property taxes**  
**Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Taxes	\$ 680,000	\$ 680,000	\$ 680,000
Franchise Fees	3,500	3,500	3,500
<b>Licenses and permits</b>			
Business Licenses	2,500	2,500	4,500
Building Permits	12,500	13,050	22,000
Animal Licenses	300	300	300
<b>Intergovernmental</b>			
Auto Lieu Tax	81,366	80,588	78,811
County Library Tax	47,250	45,000	47,250
State Sales Tax	191,796	189,368	196,791
Urban Revenue Sharing	397,487	289,513	319,077
<b>Charges for services</b>			
Fire Inspection Fees	100	100	100
Fire Dept Charges			3,850
Planing & Zoning Fees	300	300	300
Pool	5,800	5,800	5,000
Cemetary Plots & Perpetual Care	3,700	3,700	3,000
Administration Fee for Landfill	6,000	6,000	6,000
<b>Fines and forfeits</b>			
Court Fines	150,000	150,000	200,000
Court Fees			7,000
Library Fines	1,500	1,500	1,500
<b>Interest on investments</b>			
Interest Earnings	5,000	5,000	20,000
<b>Contributions</b>			
Contributions	500		
Fireman Fund	6,000	5,000	10,000
<b>Miscellaneous</b>			
Rent	500	500	200
Senior Center	28,000	24,600	34,000
Scales/Corrals	100	100	100
Safety Fees	38,000	38,000	38,000
Law Enforcement Fee	650	650	700
Television Fees	13,000	13,000	13,000
Scrap Metal	1,000	1,000	1,000
Civic Activities	1,500	1,500	2,000
Sale of Fixed Assets			
Rents and concessions			200
Misc. Revenue	2,000	2,000	9,655
Office Fees	100	100	100
Fredonia Health Center Rent	750	750	4,000
<b>Total General Fund</b>	<b>\$ 1,681,199</b>	<b>\$ 1,563,419</b>	<b>\$ 1,711,934</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 Fredonia**  
**Revenues other than property taxes**  
**Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Special revenue funds</b>			
Highway User Revenue Funds (HURF)	\$ 177,583	\$ 165,000	\$ 174,022
Grants	4,654,000	150,000	3,530,000
<b>Total special revenue funds</b>	<b>\$ 4,831,583</b>	<b>\$ 315,000</b>	<b>\$ 3,704,022</b>
<b>Enterprise funds</b>			
Water	\$ 470,000	\$ 455,200	\$ 451,000
Wastewater	597,585	185,150	598,385
Electric	893,000	951,500	908,000
Sanitation/Landfill	162,978	157,467	162,978
<b>Total enterprise funds</b>	<b>\$ 2,123,563</b>	<b>\$ 1,749,317</b>	<b>\$ 2,120,363</b>
<b>Total all funds</b>	<b>\$ 8,636,345</b>	<b>\$ 3,627,736</b>	<b>\$ 7,536,319</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 Fredonia**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2025**

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total General Fund</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Special revenue funds</b>				
<b>Total special revenue funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>				
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
<b>Total enterprise funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total all funds</b>	\$ _____	\$ _____	\$ _____	\$ _____

**Town of Fredonia  
Expenditures/expenses by fund  
Fiscal year 2025**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2024</b>	<b>Expenditure/ expense adjustments approved 2024</b>	<b>Actual expenditures/ expenses* 2024</b>	<b>Budgeted expenditures/ expenses 2025</b>
<b>General Fund</b>				
Legislative	\$ 26,229	\$	\$ 16,289	\$ 9,054
Town Clerk	120,769		86,668	140,633
Town Manager	6,950			
Law Enforcement	683,671		936,890	936,797
Fire Department	63,800		31,240	38,800
Parks & Recreation	66,543		86,000	112,916
Town Attorney	100,000		92,000	100,000
Judicial	135,022		154,400	236,515
Pool	64,080		57,100	75,115
Library	98,816		80,649	106,349
Buildings & Grounds	105,880		135,000	113,891
Building Inspection	2,000		20,000	22,000
Senior Citizens	142,387		120,350	158,143
Television	3,600		3,600	3,600
Non-Departmental	55,450		38,350	67,250
Contingency	1,097,495		12,000	1,167,992
<b>Total General Fund</b>	<b>\$ 2,772,692</b>	<b>\$</b>	<b>\$ 1,870,536</b>	<b>\$ 3,289,055</b>
<b>Special revenue funds</b>				
Streets - HURF	\$ 369,585	\$	\$ 165,100	\$ 378,156
Grants	4,537,500		165,000	3,530,000
<b>Total special revenue funds</b>	<b>\$ 4,907,085</b>	<b>\$</b>	<b>\$ 330,100</b>	<b>\$ 3,908,156</b>
<b>Enterprise funds</b>				
Water	\$ 550,856	\$	\$ 367,146	\$ 545,336
Wastewater	1,115,878		193,864	1,146,819
Electric	1,206,993		814,989	1,314,757
Sanitation/Landfill	162,978		166,700	160,441
<b>Total enterprise funds</b>	<b>\$ 3,036,705</b>	<b>\$</b>	<b>\$ 1,542,699</b>	<b>\$ 3,167,353</b>
<b>Total all funds</b>	<b>\$ 10,716,482</b>	<b>\$</b>	<b>\$ 3,743,335</b>	<b>\$ 10,364,564</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 Fredonia**  
**Full-time employees and personnel compensation**  
**Fiscal year 2025**

Fund	Full-time equivalent (FTE) 2025	Employee salaries and hourly costs 2025	Retirement costs 2025	Healthcare costs 2025	Other benefit costs 2025	Total estimated personnel compensation 2025
<b>General Fund</b>	13.03	\$ 724,777	\$ 120,081	\$ 87,936	\$ 25,854	\$ 958,648
<b>Special revenue funds</b>						
Streets HURF	1.07	\$ 58,225	\$ 11,598	\$ 15,496	\$ 5,665	\$ 90,984
<b>Total special revenue funds</b>	<b>1.07</b>	<b>\$ 58,225</b>	<b>\$ 11,598</b>	<b>\$ 15,496</b>	<b>\$ 5,665</b>	<b>\$ 90,984</b>
<b>Enterprise funds</b>						
Water	1.97	\$ 102,572	\$ 20,433	\$ 37,282	\$ 1,872	\$ 162,159
Wastewater	1.65	88,205	17,571	27,322	1,090	134,188
Electric	2.71	132,846	26,463	46,232	2,349	207,890
Sanitation/Landfill	0.35	11,648	891		702	13,241
<b>Total enterprise funds</b>	<b>6.68</b>	<b>\$ 335,271</b>	<b>\$ 65,358</b>	<b>\$ 110,836</b>	<b>\$ 6,013</b>	<b>\$ 517,478</b>
<b>Total all funds</b>	<b>20.78</b>	<b>\$ 1,118,273</b>	<b>\$ 197,037</b>	<b>\$ 214,268</b>	<b>\$ 37,532</b>	<b>\$ 1,567,110</b>