

TOWN OF FREDONIA FINAL BUDGET

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Fiscal Year 2022

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TOWN OF FREDONIA FINAL BUDGET
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2022

Fiscal Year	S c h		FUNDS							Total All Funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2021	E	1	2,197,921	17,463,918	0	0	0	1,712,212	0	21,374,052
2021	E	2	1,106,559	150,000	0	0	0	1,409,159	0	2,665,718
2022		3	1,474,911	245,905				100,000		1,820,816
2022	B	4	0							0
2022	B	5								0
2022	C	6	1,652,970	16,855,757	0	0	0	1,903,917	0	20,412,644
2022	D	7	0	0	0	0	0	0	0	0
2022	D	8	0	0	0	0	0	0	0	0
2022	D	9	0	0	0	0	0	0	0	0
2022	D	10	0	0	0	0	0	0	0	0
2022		11								
LESS: Amounts for Future Debt Retirement:										0
Future Capital Projects										0
Maintained Fund Balance for Financial Stability										0
										0
										0
2022		12	3,127,881	17,101,662	0	0	0	2,003,917	0	22,233,460
2022	E	13	3,127,881	17,101,662	0	0	0	2,003,917	0	22,233,460

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

	2021	2022
	\$ 21,374,052	\$ 22,233,460
	21,374,052	22,233,460
	\$ 21,374,052	\$ 22,233,460
	\$ 21,374,052	\$ 22,233,460

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 FREDONIA FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2022

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 464,420	\$ 531,540	\$ 520,000
Franchise Fees	2,688	5,376	2,742
Licenses and permits			
Business Licenses	3,100	2,400	3,200
Building Permits	13,000	13,045	15,000
Animal Licenses	300	205	300
Intergovernmental			
Auto Lieu Tax	67,721	68,507	68,052
County Library Tax	42,043	46,067	45,000
State Sales Tax	54,080	144,604	150,409
Urban Revenue Sharing	214,371	214,371	195,714
AZ Cares Act		147,068	
ARPA Funds			427,829
Charges for services			
Fire Inspection Fees	100	35	102
Planning & Zoning Fees	300	100	306
Pool	6,000	5,792	6,120
Cemetery Plots & Perpetual Care	3,500	6,063	3,570
Administration Fee for Landfill	6,000	6,000	6,120
Fines and forfeits			
Court Fines	97,000	174,291	97,000
Library Fines	1,400	529	1,500
Interest on investments			
Interest Earnings	12,000	2,841	12,000
In-lieu property taxes			
Contributions			
Contributions	500	25	500
Fireman Fund	5,000	5,757	5,100
Miscellaneous			
Rent	1,000	250	1,000
Senior Center	22,600	33,727	23,052
Rodeo Club			
Scales/Corrals	100		102
Safety Fees	38,000	38,168	38,760
Law Enforcement Fee	600	1,199	612
Television Fees	13,000	12,993	13,260
Scrap Metal	1,000	770	1,020
Civic Activities	1,200	2,235	1,300
Sale of Fixed Assets	10,000		10,000
Misc. Revenue	2,000	1,260	2,000
Historical Society revolving Fund		20	
Office Fees	720	85	1,000
Fredonia Health Center Rent	250	1,760	300

**TOWN OF FREDONIA FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
Total General Fund	\$ <u>1,083,993</u>	\$ <u>1,467,083</u>	\$ <u>1,652,970</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 FREDONIA FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2022

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
SPECIAL REVENUE FUNDS			
Highway User Revenue Funds (HURF)	\$ 160,013	\$ 152,689	\$ 152,129
Grants	16,925,460	48,955	16,703,628
	\$ 17,085,473	\$ 201,644	\$ 16,855,757
Total Special Revenue Funds	\$ 17,085,473	\$ 201,644	\$ 16,855,757

* 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.

ENTERPRISE FUNDS

Water	\$ 495,900	\$	\$ 555,214
Wastewater	188,651		258,582
Electric	892,600		952,703
Sanitation/Landfill	135,061		137,418
Total Enterprise Funds	\$ 1,712,212	\$	\$ 1,903,917

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

TOTAL ALL FUNDS \$ 19,881,678 \$ 1,668,727 \$ 20,412,644

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

TOWN OF FREDONIA FINAL BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2022

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
GENERAL FUND				
Legislative	\$ 31,873	\$	\$ 44,886	\$ 36,024
Judicial	80,940		124,059	140,166
Town Attorney	39,000		41,885	50,500
Town Clerk	51,689		52,002	48,903
Town Manager	41,467		43,577	68,809
Non-Departmental	72,700		63,389	60,300
Buildings & Grounds	37,406		41,447	90,820
Law Enforcement	313,487		369,295	426,523
Animal Control	18,420		17,422	11,700
Fire Department	36,200		24,664	34,500
Building Inspection	10,200		5,207	30,000
Parks & Recreation	30,792		27,462	36,344
Pool	247,850		57,685	258,600
Library	84,052		73,539	80,470
Senior Citizens	92,044		115,704	126,867
Television	3,600			3,600
Community Health Center	6,200		4,336	6,200
Welcome Center				
Contingency	1,000,000			1,617,555
Total General Fund	\$ 2,197,921	\$	\$ 1,106,559	\$ 3,127,881
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 538,458	\$	\$ 100,000	\$ 398,034
Grants	16,925,460		50,000	16,703,628
Total Special Revenue Funds	\$ 17,463,918	\$	\$ 150,000	\$ 17,101,662
DEBT SERVICE FUNDS				
Contingency	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Contingency	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Contingency	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 324,599	\$	\$ 725,000	\$ 555,214
Wastewater	138,154		400,000	258,582
Electric	722,824		150,000	1,052,703
Sanitation/Landfill	135,061		134,159	137,418
Contingency	391,574			
Total Enterprise Funds	\$ 1,712,212	\$	\$ 1,409,159	\$ 2,003,917
INTERNAL SERVICE FUNDS				
Contingency	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 21,374,052	\$	\$ 2,665,718	\$ 22,233,460

* 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 FINAL BUDGET
Full-Time Employees and Personnel Compensation
Fiscal Year 2022

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2022	2022	2022	2022	2022	2022
GENERAL FUND	15	\$ 472,896	\$ 69,309	\$ 84,644	\$ 47,040	\$ 673,889
SPECIAL REVENUE FUNDS						
HURF	1	\$ 30,956	\$ 3,842	\$ 3,276	\$ 3,708	\$ 41,781
Total Special Revenue Funds	1	\$ 30,956	\$ 3,842	\$ 3,276	\$ 3,708	\$ 41,781
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water	2	\$ 72,010	\$ 8,936	\$ 17,008	\$ 8,825	\$ 106,780
Sewer	2	59,862	7,429	5,585	7,360	80,236
Sanitation/Landfill	1	8,845			677	9,522
Electric	3	119,546	14,836	19,830	14,539	168,750
Total Enterprise Funds	8	\$ 260,263	\$ 31,201	\$ 42,423	\$ 31,401	\$ 365,288
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	24	\$ 764,115	\$ 104,351	\$ 130,343	\$ 82,149	\$ 1,080,958