



Final Annual Budget
Fiscal Year 2023-24

June 20, 2023

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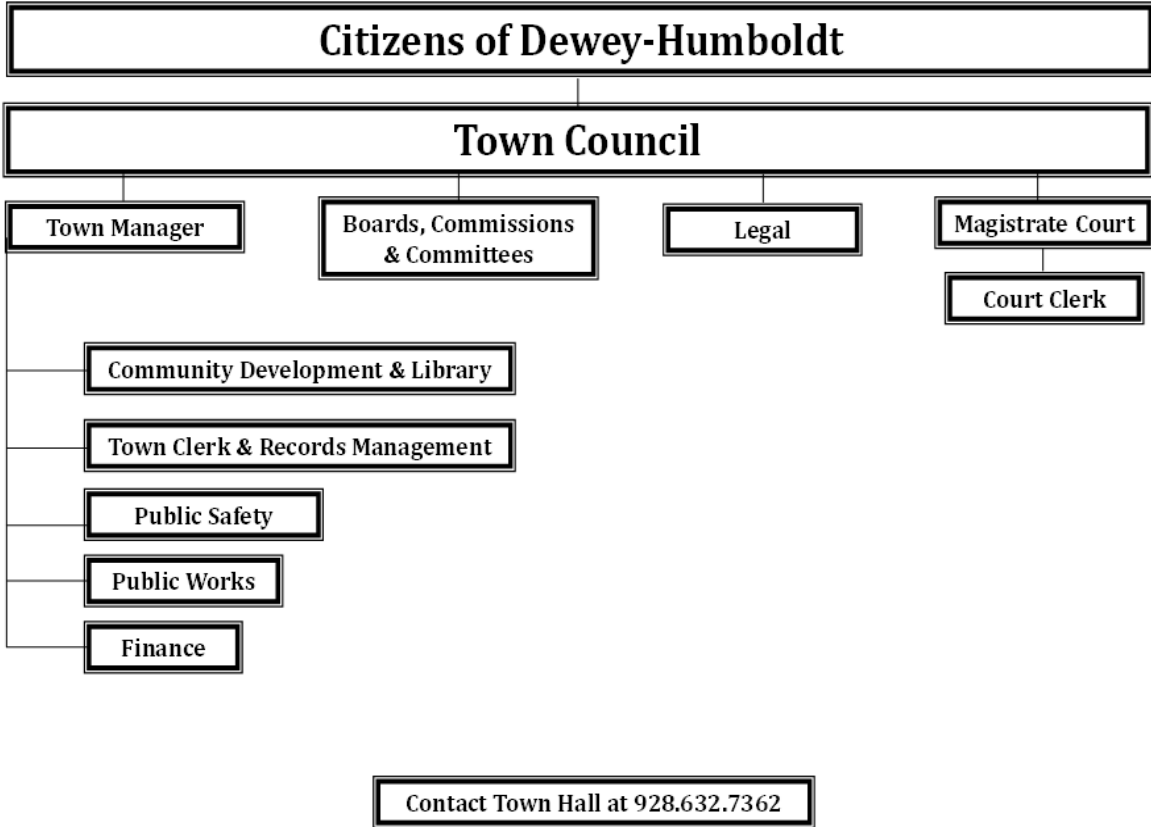
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Dewey-Humboldt Organizational Chart



Total FY 2023-24 Final Budget

2023-24 FINAL BUDGET

| FUND | Audited 2021-22 Actual | Budget 2022-23 Budget | Estimated 2022-23 Expenditures | Proposed 2023-24 Budget | % increase (-decrease) |
|------------------------|------------------------------|-----------------------------|--------------------------------------|-------------------------------|---------------------------|
| GENERAL | \$ 1,728,081 | \$ 3,628,072 | \$ 1,767,430 | \$ 4,408,927 | 21.52% |
| HIGHWAY USERS | \$ 456,531 | \$ 870,000 | \$ 578,000 | \$ 2,408,000 | 176.78% |
| GRANTS | \$ 592,869 | \$ 2,031,676 | \$ 548,823 | \$ 1,458,413 | -28.22% |
| CAPITAL IMPROVEMENTS | \$ 910 | \$ 1,500,000 | \$ - | \$ 1,500,000 | 0.00% |
| TOTAL ALL FUNDS | \$ 2,778,390 | \$ 8,029,748 | \$ 2,894,253 | \$ 9,775,340 | 21.74% |

Expenditure Limitation

| | |
|---|---------------------|
| FY 24 Draft Budget excluding transfers out | 9,775,340 |
| HURF Expenditures (net of GF transfer) | (819,706) |
| Grants | (1,458,413) |
| Contingency budget (likely not spent) | (1,500,000) |
| Bonds for Town Facilities | (1,500,000) |
| Amount Subject to Expenditure Limitation | 4,497,221 |
| If Bonds Not Sold and cash is used for CIP Fund | \$ 5,497,221 |
| | |
| Expenditure Limitation from State of Arizona | 5,997,972 |
| Amount Subject with Bonds | (4,497,221) |
| Balance of Expenditure Limitation | 1,500,751 |
| Amount Subject with Cash | (5,497,221) |
| Amount under (over) Expenditure Limitation | 500,751 |

Personnel Budget


Below is a list of the positions budgeted as compared to FY2023. The Final budget includes the addition of one administrative assistant position that will be shared across the departments but is the Community Development’s budget. Council voted on May 2, 2023 to allow the position to be in the budget, but require approval to fill the position if deemed necessary. During FY2023, an existing administrative assistant position was reclassified into the Deputy Town Clerk position.

| Department | POSITION | FTEs* | |
|---------------------------|----------------------------------|--------------|--------------|
| | | FY2023 | FY2024 |
| Town Council & Management | Town Manager | 1.00 | 1.00 |
| Community Development | Building Official/Bldg Inspector | 0.60 | 0.60 |
| | Code Enforcement Officer | 0.60 | 0.60 |
| | Administrative Assistant | 1.60 | 1.60 |
| Pubic Works | Public Works Supervisor | 1.00 | 1.00 |
| | Public Works Operator | 3.00 | 3.00 |
| | Public Works Operator / Mechanic | 1.00 | 1.00 |
| | Laborer | 1.00 | 1.00 |
| Town Clerk | Town Clerk | 1.00 | 1.00 |
| | Deputy Town Clerk | 0.00 | 1.00 |
| Magistrate Court | Town Magistrate | 0.20 | 0.20 |
| | Court Clerk | 0.90 | 0.90 |
| Total | | 11.90 | 12.90 |


Other personnel budget related items that affect all departments are:

- Wage adjustments: The Final budget includes a 4% merit and 2% cost-of-living increase. The cost-of-living increase is given to all employees the first payroll in the fiscal year. The merit is given at the anniversary date of the employee in conjunction with the evaluation.


General Fund Summary

|  <div style="text-align: center;"> Town of Dewey Humboldt General Fund Summary FY 2024 Final Budget </div> | | | | | |
|--|------------------|--------------------|---------------------|--------------------|--------------------------------------|
| GENERAL FUND | FY2022 Actual | FY 2023 Budget | FY2023 Estimated | FY 2024 Budget | % Change, Budget |
| OPERATING REVENUES | | | | | |
| Local Taxes | 1,270,418 | 1,050,000 | 1,485,000 | 1,400,000 | 33% |
| State Shared Revenue | 1,514,447 | 1,812,763 | 1,812,763 | 1,888,082 | 4% |
| Utility Franchise fees | 83,402 | 50,000 | 90,000 | 80,000 | 60% |
| Permits and Fees | 242,923 | 197,500 | 226,400 | 176,500 | -11% |
| Court Revenue | 21,905 | 30,000 | 20,000 | 20,000 | -33% |
| Miscellaneous and Interest | (135,420) | 5,500 | 83,500 | 15,000 | 173% |
| Total Revenues | 2,997,675 | 3,145,763 | 3,717,663 | 3,579,582 | 14% |
| OPERATING EXPENDITURES | | | | | |
| Town Council & Management | 155,748 | 201,330 | 209,969 | 206,322 | 2% |
| Town Clerk | 153,128 | 173,170 | 159,596 | 252,616 | 46% |
| Finance | 128,580 | 151,000 | 151,300 | 157,700 | 4% |
| Legal | 108,197 | 105,000 | 105,000 | 160,000 | 52% |
| IT Support | 31,528 | 109,000 | 99,000 | 102,000 | -6% |
| Magistrate Court | 79,274 | 92,252 | 88,255 | 94,226 | 2% |
| Public Safety | 28,402 | 520,683 | 30,165 | 179,724 | -65% |
| Community Development & Library | 333,136 | 469,837 | 350,033 | 490,020 | 4% |
| Public Works Operations | 399,578 | 555,800 | 523,111 | 616,319 | 11% |
| Engineering | 5,432 | 125,000 | 51,000 | 200,000 | 60% |
| Total Expenditures | 1,423,002 | 2,503,072 | 1,767,430 | 2,458,927 | -2% |
| Net General Fund Operations | 1,574,673 | 642,691 | 1,950,233 | 1,120,655 | |
| One-time sources (uses) | | | | | |
| One-time State Shared Revenue | - | - | - | 359,724 | |
| Non-departmental & Contingency | (5,000) | (800,000) | - | (1,500,000) | 88% |
| Public Works Capital | (300,079) | (325,000) | - | (450,000) | 38% |
| Transfers Out | (61,839) | (91,541) | - | (1,588,294) | 1635% |
| Total One-time sources (uses) | (366,918) | (1,216,541) | - | (3,178,570) | 161% |
| Ending Balance | | | | | |
| Net Change in Fund Balance | 1,207,756 | (573,850) | 1,950,233 | (2,057,915) | (Budgeted Use of Fund Balance) |
| Fund Balance at the Start of the Year | 7,632,273 | 8,840,028 | 8,840,028 | 10,790,262 | |
| Fund Balance - Ending | 8,840,028 | 8,266,178 | 10,790,262 | 8,732,347 | |


HURF Fund Summary

|  Town of Dewey Humboldt HURF Fund Summary FY 2024 Final Budget | | | | | |
|---|------------------|-------------------|---------------------|-------------------|-----------------------------------|
| HURF FUND | FY2022 Actual | FY 2023 Budget | FY2023 Estimated | FY 2024 Budget | % Change, Budget |
| REVENUES | | | | | |
| Highway User Revenue (HURF) | 422,536 | 451,754 | 452,000 | 462,253 | 2% |
| Transfer in from General Fund | - | 91,541 | - | 1,588,294 | 1635% |
| Interest Earnings | 1,743 | 500 | 30,000 | 10,000 | 1900% |
| Total Revenues | 424,279 | 543,795 | 482,000 | 2,060,547 | 279% |
| EXPENDITURES | | | | | |
| Maintenance | 174,011 | 270,000 | 278,000 | 308,000 | 14% |
| Capital Expenditures | 282,520 | 600,000 | 300,000 | 2,100,000 | 250% |
| Total Expenditures | 456,531 | 870,000 | 578,000 | 2,408,000 | 177% |
| Ending Balance | | | | | |
| Net Change in Fund Balance | (32,252) | (326,205) | (96,000) | (347,453) | (Budgeted Use of Fund Balance) |
| Fund Balance at the Start of the Year | 475,705 | 443,453 | 443,453 | 347,453 | |
| Fund Balance - Ending | 443,453 | 117,248 | 347,453 | (0) | |

Grant Summary

|  Town of Dewey Humboldt Grant Fund Summary FY 2024 Final Budget | | | | | |
|---|------------------|--------------------|---------------------|-------------------|-------------------------|
| GRANT FUND | FY2022 Actual | FY 2023 Budget | FY2023 Estimated | FY 2024 Budget | % Change, Budget |
| REVENUES | | | | | |
| ARPA Funds | 479,440 | - | 493,823 | 408,413 | |
| CDBG Grant | 2,500 | - | - | 400,000 | |
| Flood Control Reimbursement | 50,000 | - | 50,000 | - | |
| Misc Grants | - | 650,000 | 5,000 | 650,000 | |
| Transfer In from General Fund | 60,929 | - | - | - | |
| Total Revenues | 592,869 | 650,000 | 548,823 | 1,458,413 | 124% |
| EXPENDITURES | | | | | |
| ARPA Funds | 479,440 | 1,381,676 | 493,823 | 408,413 | -70% |
| CDBG Grant | 63,429 | - | - | 400,000 | |
| Flood Control Reimbursement | 50,000 | - | 50,000 | - | |
| Misc Grants | - | 650,000 | 5,000 | 650,000 | 0% |
| Total Expenditures | 592,869 | 2,031,676 | 548,823 | 1,458,413 | -28% |
| Ending Balance | | | | | |
| Net Change in Fund Balance | - | (1,381,676) | - | - | (Budgeted Carryforward) |
| Fund Balance at the Start of the | - | - | - | - | |
| Fund Balance - Ending | - | (1,381,676) | - | - | |

Capital Fund Summary

|  Town of Dewey Humboldt Capital Fund Summary FY 2024 Tentative Budget | | | | | |
|--|------------------|-------------------|---------------------|-------------------|------------------------|
| CAPITAL FUND | FY2022 Actual | FY 2023 Budget | FY2023 Estimated | FY 2024 Budget | % Change, Budget |
| REVENUES | | | | | |
| USDA Loan | - | 1,500,000 | - | 1,500,000 | 0% |
| Transfer from General Fund | 910 | - | - | - | |
| Total Revenues | 910 | 1,500,000 | - | 1,500,000 | 0% |
| EXPENDITURES | | | | | |
| Capital Expenditures - City Hall | 910 | 1,500,000 | - | 1,000,000 | -33% |
| Capital Expenditures - Public Works Facility | - | - | - | 500,000 | |
| Total Expenditures | 910 | 1,500,000 | - | 1,500,000 | |
| Ending Balance | | | | | |
| Net Change in Fund Balance | - | - | - | - | |
| Fund Balance at the Start of the | - | - | - | - | |
| Fund Balance - Ending | - | - | - | - | |

General Fund Proposed FY 2023-24 Revenues

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|------------------------|--------------------------------|------------------|------------------|------------------|------------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GENERAL FUND | | | | | |
| Revenues | | | | | |
| 10-100-3100 | Local Sales Tax | 1,270,418 | 1,050,000 | 1,485,000 | 1,400,000 |
| 10-100-3202 | Building Fees | 214,606 | 140,000 | 200,000 | 150,000 |
| 10-100-3310 | Income Tax | 565,103 | 834,956 | 834,956 | 834,956 |
| 10-100-3310 | Income Tax - One-time increase | - | - | - | 359,724 |
| 10-100-3320 | State Sales Tax | 609,574 | 619,202 | 619,202 | 670,651 |
| 10-100-3330 | Vehicle License Tax | 339,770 | 358,605 | 358,605 | 382,475 |
| 10-100-3403 | Planning & Zoning Fees | 22,212 | 50,000 | 20,000 | 20,000 |
| 10-100-3420 | Public Works Fees | 6,105 | 7,500 | 6,400 | 6,500 |
| 10-100-3423 | Document Fees | - | - | - | - |
| 10-100-3425 | Utility Franchise Fees | 83,402 | 50,000 | 90,000 | 80,000 |
| 10-100-3491 | Solar Fees | - | - | - | - |
| 10-100-3501 | Court Revenues | 21,905 | 30,000 | 20,000 | 20,000 |
| 10-100-3801 | Interest Earnings | (144,179) | 2,000 | 70,000 | 10,000 |
| 10-100-3804 | Miscellaneous | 8,759 | 3,500 | 13,500 | 5,000 |
| 10-100-3900 | AZ Cares & ARPA Funds | - | - | - | - |
| 10-100-3997 | Insurance Recoveries | - | - | - | - |
| 10-100-3995 | Budgeted use of Fund Balance | - | 560,550 | - | 2,057,915 |
| Total Revenues: | | 2,997,675 | 3,706,313 | 3,717,663 | 5,997,221 |

Significant Changes

- Local sales tax is budgeted at a 10% increase from FY22 Actual, but 6% decrease from FY23 estimated to be conservative. The 3-year trend has been a 20% average increase year over year.
- State Shared Income Tax is increasing significantly, but most of that increase is expected to be one-time funding. As the 2.5% flat income tax rate comes into effect, the Town will see that number drop. As a result, the increase over FY23 was placed in a separate line for clarity on this issue.
- Using \$2,057,915 of fund balance in FY24 to fund contingency reserve of \$1,500,000, capital expenditures, and transfers out to other funds for one-time uses.

HURF Fund Proposed FY 2023-24 Revenues

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|---|-------------------------------|----------------|----------------|----------------|------------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| Highway User Revenue Fund (HURF)/ Restricted | | | | | |
| Revenues | | | | | |
| 20-100-3340 | HURF | 422,536 | 451,754 | 452,000 | 462,253 |
| 20-100-3600 | Interest Earnings | 1,743 | 500 | 30,000 | 10,000 |
| 20-100-3700 | Transfer-in from General Fund | - | 91,541 | | 1,588,294 |
| 20-100-3995 | Carryforward Fund Balance | - | 326,205 | | 347,453 |
| Total Revenues: | | 424,279 | 870,000 | 482,000 | 2,408,000 |

Significant Changes

- FY24 HURF revenues are estimated by ADOR, increasing by 2% over FY23.
- Transfer in from General Fund to fund increase in pavement preservation and road improvements.
- Budgeting to use the accumulated fund balance of \$347,453 in FY24.

Grant Fund Proposed FY 2023-24 Revenues

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|------------------------|-----------------------------|----------------|------------------|----------------|------------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GRANT FUND | | | | | |
| Revenues | | | | | |
| 22-100-3370 | ARPA Grant Revenue | 479,440 | - | 493,823 | 408,413 |
| 22-100-3380 | CDBG Grant Rev | 2,500 | - | | 400,000 |
| 22-100-3390 | Misc. Grants | - | 650,000 | 5,000 | 650,000 |
| 22-100-3400 | Flood Control Reimbursement | 50,000 | - | 50,000 | |
| 22-100-3700 | Transfer in from other fund | 60,929 | - | | |
| 22-100-3995 | Carryforward Funds | - | 1,381,676 | | |
| Total Revenues: | | 592,869 | 2,031,676 | 548,823 | 1,458,413 |

Significant Changes

- The final year of ARPA Grant will be recognized in FY24, to cover the Yavapai County Sheriff’s Office contract.
- A \$650,000 appropriation put into place for potential grants.

Capital Improvement Fund Proposed FY 2023-24

Revenues

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|-----------------------|------------------------------|------------|------------------|-----------|------------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| CIP Fund | | | | | |
| Revenues | | | | | |
| 30-100-3900 | Loan Proceeds | - | 1,500,000 | - | 1,500,000 |
| 30-100-3900 | Transfer In from Other Funds | 910 | - | | - |
| Total Revenues | | 910 | 1,500,000 | - | 1,500,000 |

Significant Changes

- Appropriated for Town Facilities, with loan proceeds as a potential funding source.

General Fund Expenditures

FY 2023-24

Town Council and Management

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|---|--------------------------------|----------------|----------------|----------------|----------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Town Council and Management | | | | | |
| 10-413-4000 | Salary and Wages | 99,657 | 135,200 | 45,000 | 135,000 |
| 10-413-4100 | Allowances | 3,785 | 4,800 | - | - |
| 10-413-4110 | Health Insurance | 14,995 | 20,800 | 4,991 | 14,972 |
| 10-413-4111 | Dental & Vision Insurance | 708 | 1,000 | 204 | 612 |
| 10-413-4120 | Retirement (401A Acct.) | 12,213 | 16,220 | 5,400 | 16,200 |
| 10-413-4150 | Medicare | 1,531 | 2,030 | 653 | 1,958 |
| 10-413-4160 | State Unemployment | 5 | 210 | 70 | 210 |
| 10-413-4170 | Workers Compensation | 278 | 320 | 107 | 320 |
| 10-413-5002 | OSP Professional Services | 7,946 | - | 134,865 | 5,000 |
| 10-413-6010 | Dues & Memberships | 7,633 | 7,500 | 7,670 | 8,350 |
| 10-413-6020 | Training and Travel | 5,113 | 6,500 | 5,300 | 15,000 |
| 10-413-6040 | Town League Display | - | 1,500 | 1,915 | 2,000 |
| 10-413-6100 | Publications and Subscriptions | 150 | 500 | - | - |
| 10-413-6200 | Print, Publish, Advertise | 1,592 | 2,000 | 1,230 | 2,000 |
| 10-413-6300 | General Supplies | 143 | 250 | 300 | 500 |
| 10-413-6400 | Employee Recognition/Apprecia | - | 2,500 | 2,265 | 3,000 |
| 10-413-6520 | Telephone | | | | 1,200 |
| Total Town Council and Management: | | 155,748 | 201,330 | 209,969 | 206,322 |

Significant Changes

- Overall, budget is increasing slightly.
- The travel and training budget was increased to allow for Council and Manager attendance at League conferences.
- Estimated OSP Professional Services was for the Interim Town Manager.

Town Clerk & Records Management

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|---|--------------------------------|----------------|----------------|----------------|----------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Town Clerk & Records Management | | | | | |
| 10-414-4000 | Salary & Wages | 52,930 | 57,420 | 60,000 | 109,901 |
| 10-414-4010 | Overtime | 3,263 | 2,500 | 360 | 1,000 |
| 10-414-4100 | Allowances | - | - | 200 | 1,080 |
| 10-414-4110 | Health Insurance | 12,001 | 13,160 | 13,160 | 28,641 |
| 10-414-4111 | Dental & Vision Insurance | 640 | 720 | 720 | 1,224 |
| 10-414-4120 | Retirement | 6,778 | 6,890 | 7,200 | 13,308 |
| 10-414-4150 | Medicare | 819 | 830 | 870 | 1,610 |
| 10-414-4160 | State Unemployment | 6 | 210 | 500 | 972 |
| 10-414-4170 | Workers Compensation | 110 | 140 | 140 | 280 |
| 10-414-5100 | Software (Granicus, AmerLegal) | 22,396 | 25,000 | 25,000 | 32,000 |
| 10-414-5200 | OSP Contracts | 8,104 | 10,000 | 10,000 | 10,000 |
| 10-414-5300 | Elections | 17,969 | 20,000 | 13,646 | 20,000 |
| 10-414-6010 | Professional Memberships | 386 | 300 | 300 | 600 |
| 10-414-6020 | Training and Travel | 1,803 | 1,500 | 1,000 | 2,500 |
| 10-414-6100 | Newsletter | 17,231 | 20,000 | 18,000 | 20,000 |
| 10-414-6200 | Print, Publish, Advertise | 6,095 | 10,000 | 6,000 | 6,000 |
| 10-414-6300 | General Supplies | 100 | 2,000 | - | 1,000 |
| 10-414-6380 | Software Maintenance | 2,498 | 2,500 | 2,500 | 2,500 |
| Total Town Clerk and Public Records: | | 153,128 | 173,170 | 159,596 | 252,616 |

Significant Changes

- During FY2023, an administrative assistant position was reclassified into a Deputy Town Clerk position, which increases the personnel budget and training and travel.
- Software budget increased for potential upgrades in agenda management.

Finance and Budget

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|----------------------------------|--------------------------------|----------------|----------------|----------------|----------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| Expenditures | | | | | |
| Finance and Budget | | | | | |
| 10-415-5001 | OSP Audit Services | 17,500 | 24,000 | 16,000 | 19,500 |
| 10-415-5200 | OSP Contracts | 107,180 | 120,000 | 125,000 | 125,000 |
| 10-415-6010 | Professional Memberships | - | 250 | - | - |
| 10-415-6020 | Training and Travel | - | 800 | - | - |
| 10-415-6300 | General Supplies | - | 150 | - | 200 |
| 10-415-6380 | Software Maint and Acquisition | 3,899 | 5,800 | 10,300 | 13,000 |
| Total Finance and Budget: | | 128,580 | 151,000 | 151,300 | 157,700 |

Significant Changes

- OSP Audit Services – new audit firm with lower fees.
- OSP Contracts- Contracted Accountant and Finance Director, plus payroll service and Health Savings Account administration.
- Software Maintenance & Acquisition- Upgrades in finance accounting software.

Legal

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|---------------------|---------------------|----------------|----------------|----------------|----------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Legal | | | | | |
| 10-416-5001 | OSP Town Attorney | 47,713 | 55,000 | 55,000 | 60,000 |
| 10-416-5002 | OSP Legal Services | 38,284 | 25,000 | 25,000 | 75,000 |
| 10-416-6030 | OSP Public Defender | 600 | 1,000 | 1,000 | 1,000 |
| 10-416-6302 | OSP Prosecutor | 21,600 | 24,000 | 24,000 | 24,000 |
| Total Legal: | | 108,197 | 105,000 | 105,000 | 160,000 |

Significant Changes

- The OSP Town Attorney budget for contract with new firm, charged on an hourly rate basis.
- OSP Legal Services are for other legal services that the Town may need for the fiscal year and the increase in FY24 is related to the superfund site.

Information Technology

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|--------------------------------------|--------------------------------|---------------|----------------|---------------|----------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Information Technology | | | | | |
| 10-417-5100 | OSP Technical | 21,454 | 40,000 | 30,000 | 40,000 |
| 10-417-5110 | Website & such | 4,920 | 10,000 | 7,000 | 10,000 |
| 10-417-6380 | Software Maint and Acquisition | 3,345 | 11,000 | 2,000 | 10,000 |
| 10-417-6900 | Equipment - Non Capital | 900 | 15,000 | - | 10,000 |
| 10-417-6950 | IT Hardware & Equipment | 910 | 33,000 | 60,000 | 32,000 |
| Total Information Technology: | | 31,528 | 109,000 | 99,000 | 102,000 |

Significant Changes

- Slight decrease in overall budget.

Magistrate Court

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|--------------------------------|-------------------------------|---------------|---------------|---------------|---------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| Expenditures | | | | | |
| Magistrate Court | | | | | |
| 10-421-4000 | Salary and Wages | 59,324 | 67,437 | 68,000 | 70,279 |
| 10-421-4120 | Retirement | 2,761 | 3,370 | 3,500 | 3,514 |
| 10-421-4150 | Medicare | 835 | 980 | 1,000 | 1,020 |
| 10-421-4160 | State Unemployment | 17 | 630 | 650 | 1,458 |
| 10-421-4170 | Workers Compensation | 143 | 160 | 160 | 180 |
| 10-421-5005 | OSP Specialized Court Fees | 768 | 3,000 | 800 | 2,500 |
| 10-421-5100 | OSP Balliff Service | - | 3,000 | - | - |
| 10-421-5224 | OSP Contracts | 3,500 | - | - | - |
| 10-421-5303 | Lease, Magistrate Court | 4,732 | 4,000 | 5,000 | 5,000 |
| 10-421-6010 | Professional Memberships | - | 600 | 600 | 600 |
| 10-421-6020 | Training and Travel | 1,478 | 2,500 | 1,800 | 2,500 |
| 10-421-6030 | Travel, Lodging and Meals | 446 | | 500 | 500 |
| 10-421-6300 | General Supplies | 391 | 800 | 550 | 700 |
| 10-421-6301 | Supply:Books & Subscriptions | 660 | 600 | 720 | 800 |
| 10-421-6500 | Utilities (electricity & gas) | 1,225 | 1,500 | 1,500 | 1,500 |
| 10-421-6520 | Telephone | 630 | 675 | 675 | 675 |
| 10-421-6900 | Equip Supply | 2,364 | 3,000 | 2,800 | 3,000 |
| Total Magistrate Court: | | 79,274 | 92,252 | 88,255 | 94,226 |

Significant Changes

- OSP Contracts – Financial audit is performed on courts every 3 years. Next audit is for FY24, paid in FY25.

Public Safety

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|-----------------------------|---------------------------|---------------|----------------|---------------|----------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Public Safety | | | | | |
| 10-425-5300 | OSP Sheriff Services | - | 493,823 | - | 100,224 |
| 10-425-5301 | OSP Emergency Response | 1,674 | 2,000 | 2,000 | 2,000 |
| 10-425-5501 | Facilities Sheriff Office | 12,318 | 12,360 | 14,200 | 65,000 |
| 10-425-5800 | Emergency Management | - | 10,000 | 11,465 | 10,000 |
| 10-425-5900 | Firewise | 12,000 | - | - | - |
| 10-425-6500 | Utilities (electricity) | 2,411 | 2,500 | 2,500 | 2,500 |
| Total Public Safety: | | 28,402 | 520,683 | 30,165 | 179,724 |

Significant Changes

- Increase in Sheriff Services is 3% increase per agreement (IGA) which expires 6/30/2024, ARPA funds cover most of contract in FY24. Total contract is \$508,637.
- Facilities Sheriff Office – in addition to the lease payment for the space, budgeting \$50,000 for repairs and upgrades for that space.
- Firewise – was a one-time contribution in FY22.

Engineering

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|---------------------------|-----------------------------|--------------|----------------|---------------|----------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Engineering | | | | | |
| 10-430-5001 | OSP Design Clearview/Survey | - | 60,000 | - | - |
| 10-430-5002 | OSP Professional | 5,432 | 50,000 | 1,000 | 150,000 |
| 10-430-5100 | OSP Technical | - | 15,000 | 50,000 | 50,000 |
| Total Engineering: | | 5,432 | 125,000 | 51,000 | 200,000 |

Significant Changes

- OSP Design Clearview/Survey – combined this with the OSP Professional budget in FY24, the timeline is unknown as it is managed by ADOT.
- OSP Professional – Kept same as in FY23 which was \$10,000 for Outback Road Survey, \$10,000 for water testing for residents, \$30,000 for other contracted engineering or professional services needed., In addition, the \$60,000 from 10-430-5001, and \$40,000 additional funds for drainage engineering.
- OSP Technical- consultant for superfund site management.

Public Works & Facilities

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|--------------------------------------|--------------------------------|----------------|----------------|----------------|------------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Public Works & Facilities | | | | | |
| 10-431-4000 | Salary & Wages | 204,507 | 274,260 | 275,000 | 300,581 |
| 10-431-4010 | Overtime | 763 | 3,000 | 3,000 | 3,000 |
| 10-431-4100 | Allowances | 525 | | 1,225 | 3,240 |
| 10-431-4110 | Health Insurance | 57,122 | 75,780 | 89,815 | 82,760 |
| 10-431-4111 | Dental & Vision Insurance | 3,131 | 4,320 | 4,320 | 3,672 |
| 10-431-4120 | Retirement | 24,789 | 33,300 | 19,059 | 36,430 |
| 10-431-4150 | Medicare | 3,009 | 4,030 | 4,030 | 4,460 |
| 10-431-4160 | State Unemployment | 59 | 1,260 | 1,260 | 2,916 |
| 10-431-4170 | Workers Compensation | 6,753 | 8,580 | 4,432 | 9,690 |
| 10-431-5001 | OSP Feasibility Studies | 5,290 | - | - | - |
| 10-431-5200 | OSP Janitorial Services | 6,576 | 6,600 | 6,600 | 6,600 |
| 10-431-5500 | Facilities, Town Hall Rental | 47,396 | 50,000 | 55,000 | 55,000 |
| 10-431-5503 | Facility Maintenance | 15 | 5,000 | 5,000 | 5,000 |
| 10-431-5900 | OSP Other | 2,468 | 3,100 | 3,100 | 3,200 |
| 10-431-5903 | Liability & Auto Insurance | 12,268 | 35,000 | 25,000 | 35,000 |
| 10-431-6010 | Organizational Memberships | - | 1,000 | - | - |
| 10-431-6020 | Training and Travel | 174 | 2,500 | 500 | 2,500 |
| 10-431-6300 | General Supplies - Town | 8,487 | 7,000 | 8,000 | 8,000 |
| 10-431-6500 | Facilities, Electric Utilities | 6,977 | 8,250 | 8,250 | 8,250 |
| 10-431-6510 | Facilities, Gas Utilities | 1,019 | 1,320 | 1,320 | 1,320 |
| 10-431-6520 | Facilities, Telephone | 6,213 | 7,000 | 7,000 | 7,000 |
| 10-431-6530 | Facilities, Cellular | 1,040 | 1,500 | - | 1,500 |
| 10-431-6595 | Vehicle Maintenance | 363 | 5,000 | - | 5,000 |
| 10-431-6600 | Facilities, Fuel | 224 | 500 | 500 | 500 |
| 10-431-6900 | Capital Equipment | 296,931 | 250,000 | | 400,000 |
| 10-431-7001 | ROW Acquisition | 3,148 | 50,000 | | 50,000 |
| 10-431-7002 | Street Signs | - | 5,000 | | 5,000 |
| 10-431-7004 | Facility Improvements | - | 1,500 | | 5,000 |
| 10-431-7005 | Road Maintenance | - | 10,000 | | 20,000 |
| 10-431-7006 | OS Trails & Parks | 408 | 1,000 | 700 | 700 |
| Total Public Works: | | 699,657 | 855,800 | 523,111 | 1,066,319 |

Significant Changes

- Salaries and Wages – budgeting for full staffed department which includes vacancies, plus the 2% COLAs and 4% merit.
- Capital Equipment – nothing spend in FY23, budgeting \$400,000 in FY24 for Loader and Asphalt zipper for roads and a cinder spreader.
- ROW Acquisition - Emergency management and disaster mitigation.
- Street Signs- Signs for promotion of main street and replace worn or stolen signs.
- Road Maintenance - To repaint pavement stripes and parking along Main Street and Prescott Street (carryover from last year)

Community Development & Library

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|--|-------------------------------------|----------------|----------------|----------------|----------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Community Development & Library | | | | | |
| 10-465-4000 | Salary & Wages | 106,719 | 143,650 | 107,834 | 144,755 |
| 10-465-4100 | Allowances | 150 | | 759 | 1,080 |
| 10-465-4110 | Health Insurance | 11,384 | 23,112 | 15,175 | 26,369 |
| 10-465-4111 | Dental & Vision Insurance | 640 | 720 | 722 | 612 |
| 10-465-4120 | Retirement | 5,150 | 10,165 | 6,256 | 10,420 |
| 10-465-4150 | Medicare | 1,554 | 2,090 | 1,632 | 2,170 |
| 10-465-4160 | State Unemployment | 57 | 840 | 10 | 1,944 |
| 10-465-4170 | Workers Compensation | 1,098 | 1,510 | 897 | 1,620 |
| 10-465-5001 | OSP P&Z Management | 69,791 | 78,000 | 75,000 | 78,000 |
| 10-465-5002 | OSP Planning Consultant | 22,103 | 70,000 | - | 50,000 |
| 10-465-5005 | IGA Library Service | 42,712 | 45,000 | 43,000 | 60,800 |
| 10-465-5100 | Clean Up Days | 21,366 | 26,250 | 26,250 | 26,250 |
| 10-465-5130 | OSP Gen. Plan Mgmt. | - | - | 15,000 | - |
| 10-465-5180 | Historial Society & Museum | 2,500 | 2,500 | 2,500 | 7,500 |
| 10-465-5501 | Facilities, Library (rental+repair) | 27,552 | 30,000 | 30,000 | 32,000 |
| 10-465-6010 | Professional Memberships | 985 | 1,500 | 1,000 | 1,500 |
| 10-465-6020 | Training and Travel | 212 | 1,500 | 1,000 | 1,500 |
| 10-465-6200 | Print, Publish Advertise | 4,480 | 7,500 | 1,000 | 5,000 |
| 10-465-6300 | Minor Equipment | 18 | - | | - |
| 10-465-6380 | Software maint (windoware; GIS) | 2,166 | 4,000 | 4,000 | 4,000 |
| 10-465-6930 | Agua Fria Days | 2,500 | 2,500 | 2,500 | 3,000 |
| 10-465-6940 | Little League | 10,000 | 15,000 | 15,000 | 18,000 |
| 10-465-6950 | Community Outreach | - | 3,500 | 500 | 13,500 |
| 10-465-6951 | Fee Refund | - | 500 | - | - |
| 10-465-7400 | Capital Equipment | | 25,000 | - | |
| Total Community Development: | | 333,136 | 494,837 | 350,033 | 490,020 |

Significant Changes

- OSP P&Z Management is for the contracted Town Planner, OSP Planning Consultant is for any other outside expertise for example for General Plan work.
- General Plan Committee expenses are in 10-465-5130.
- Clean up days –the budget allows for the possibility of three clean up events.
- Facilities, Library – The budget is increasing from \$30,000 to \$32,000 as the rent is likely increasing pending a new lease agreement.
- Community outreach – budget for events such as Halloween trunk or treat, larger community event like July 4th, booth at the Aqua Fria Days.

Non-Departmental

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|--------------------------------|-----------------------------|---------------|----------------|-----------|------------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Non-Departmental | | | | | |
| 10-499-9993 | Transfer out to Other Funds | 61,839 | | | - |
| 10-499-9994 | Transfer out to HURF | | 91,541 | | 1,588,294 |
| 10-499-9995 | Contingency | | 800,000 | - | 1,500,000 |
| 10-499-9998 | Employee one time bonus | 5,000 | - | | |
| Total Non-Departmental: | | 66,839 | 891,541 | - | 3,088,294 |

Significant Changes

- Transfer out to HURF for street maintenance as required to balance the HURF Fund budget.
- Contingency reserve for unexpected expenditures or revenue shortfalls. This equates to about 7 months of the town’s operating budget and 15% of the Town’s total budget.

Highway User Revenue Fund (HURF) Expenditures

HURF

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|---|---------------------------------|----------------|----------------|----------------|------------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| Highway User Revenue Fund (HURF)/ Restricted | | | | | |
| Expenditures | | | | | |
| 20-431-5900 | OSP Road Maintenance | 631 | 15,000 | 15,000 | 25,000 |
| 20-431-6300 | Software Maint & Acquisition | - | 5,000 | 8,000 | 8,000 |
| 20-431-6595 | Vehicle Maintenance | 810 | 5,000 | 8,000 | 10,000 |
| 20-431-6600 | Facilities, Fuel | 22,606 | 20,000 | 25,000 | 30,000 |
| 20-431-6900 | Heavy Equip Maintenance | 35,057 | 25,000 | 22,000 | 35,000 |
| 20-431-7001 | ROW Maint Materials/Acquisition | 114,907 | 200,000 | 200,000 | 200,000 |
| 20-431-7006 | Blue Hills Access | - | 300,000 | - | 500,000 |
| 20-431-7008 | Road Improvements | - | - | - | 1,000,000 |
| 20-431-9990 | 5 Yr Chip Seal Program | 282,520 | 300,000 | 300,000 | 600,000 |
| Total Public Works Expenditures: | | 456,531 | 870,000 | 578,000 | 2,408,000 |

Significant Changes

- Blue Hills Access budget to allow for right of way acquisition work in FY2023-24
- 5 Year Chip Sealing Program – Increase for increased cost, and to cover more area in FY24.
- Road improvements – to cover the installation or extension of culverts, concrete low water crossings, road widening/repairs.
- General Fund transfer in to cover the budget of \$2,408,000 is \$1,588,294.

Grant Fund Expenditures

Grant Fund

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|---------------------------|-----------------------------|----------------|------------------|----------------|------------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| GRANT FUND | | | | | |
| Expenditures | | | | | |
| 22-430-7800 | CDBG Qualified Expenditures | 63,429 | | | 400,000 |
| 22-430-7810 | Misc Grant Expenditure | - | 650,000 | 5,000 | 650,000 |
| 22-430-7820 | Flood Control Expenditure | 50,000 | | 50,000 | |
| 22-430-7830 | ARPA Grant Expenditures | 479,440 | 1,381,676 | 493,823 | 408,413 |
| Total Expenditures | | 592,869 | 2,031,676 | 548,823 | 1,458,413 |

Significant Changes

- Miscellaneous grants includes a \$650,000 general appropriation put into place for potential grants.
- A CDGB grant opportunity exists that the Town will be applying for next year.
- Budgeting for the remainder of American Rescue Plans Act (ARPA) funds in FY24 which will cover \$408,413 of the total Yavapai County Sheriff’s Office contract of \$508,637.

Capital Improvement Fund Expenditures

Capital Improvement Fund

| | | FY2021-22 | FY2022-23 | FY2022-23 | FY2023-24 |
|---------------------------------|-----------------------|------------|------------------|-----------|------------------|
| | | Audited | Adopted | Estimated | Proposed |
| Account Number | Account Title | Actual | Budget | Ending | Budget |
| CIP Fund | | | | | |
| Expenditures | | | | | |
| 30-499-9996 | City Hall | 910 | 1,500,000 | | 1,000,000 |
| 30-499-9997 | Public Works Facility | | - | | 500,000 |
| GRAND TOTALS - ALL FUNDS | | 910 | 1,500,000 | - | 1,500,000 |

Significant Changes

- If this moves forward as a debt financed construction, it doesn't count towards the Town's expenditure limitation. If paid for by accumulated general fund balances, it does.

5-year Capital Improvement Plan



Town of Dewey-Humboldt FY2024-FY2028 Capital Improvement Projects

| Project Title, Description | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|--|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Public Works Projects | | | | | | |
| Pavement preservation | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 3,000,000 |
| Public Works Equipment Replacement | 400,000 | 120,000 | 120,000 | 150,000 | 150,000 | 940,000 |
| Public Works Road Improvements | 1,000,000 | 700,000 | 500,000 | 500,000 | 300,000 | 3,000,000 |
| Right of Way Acquisition | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Blue Hills Emergency Access | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,500,000 |
| Total | 2,550,000 | 1,970,000 | 1,770,000 | 1,800,000 | 1,600,000 | 9,690,000 |
| Town Facilities and Other Capital | | | | | | |
| City Hall | 1,000,000 | 1,500,000 | - | - | - | 2,500,000 |
| Public Works Facilities | 500,000 | 500,000 | - | - | - | 1,000,000 |
| Total | 1,500,000 | 2,000,000 | - | - | - | 3,500,000 |
| Funding Sources | | | | | | |
| HURF Fund | 511,706 | 200,000 | 200,000 | 200,000 | 200,000 | 1,311,706 |
| Proceeds from loan or bonds | 1,500,000 | 2,000,000 | - | - | - | 3,500,000 |
| General Fund | 2,038,294 | 1,770,000 | 1,570,000 | 1,600,000 | 1,400,000 | 8,378,294 |
| Total | 4,050,000 | 3,970,000 | 1,770,000 | 1,800,000 | 1,600,000 | 13,190,000 |
| General Fund Estimated Balance | | | | | | |
| Beginning | 10,790,262 | 10,232,347 | 9,262,347 | 8,492,347 | 7,692,347 | |
| Operating Surplus | 1,120,655 | 800,000 | 800,000 | 800,000 | 800,000 | |
| One-time Funds | 359,724 | - | - | - | - | |
| Capital Spending | (2,038,294) | (1,770,000) | (1,570,000) | (1,600,000) | (1,400,000) | |
| Ending Balance | 10,232,347 | 9,262,347 | 8,492,347 | 7,692,347 | 7,092,347 | |
| Operating Rainy Day Fund | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | |
| Available for one-time or capital | 8,732,347 | 7,762,347 | 6,992,347 | 6,192,347 | 5,592,347 | |