



**Final** Annual Budget  
Fiscal Year 2024-25

Council Voting Session

June 4, 2024

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Dewey-Humboldt Organizational Chart



## Total FY 2024-25 Final Budget

FUND	Audited 2021-22 Actual	Audited 2022-23 Actual	Adopted 2023-24 Budget	Estimated 2023-24 Expenditures	Final 2024-25 Budget	% increase (-decrease)
GENERAL	\$ 1,728,081	\$ 1,839,514	\$ 4,408,927	\$ 2,469,899	\$ 5,250,625	19.09%
HIGHWAY USERS	\$ 456,531	\$ 517,383	\$ 2,408,000	\$ 641,000	\$ 2,333,000	-3.11%
GRANTS	\$ 592,869	\$ 566,630	\$ 1,458,413	\$ 463,413	\$ 1,050,000	-28.00%
CAPITAL IMPROVEMENTS	\$ 910	\$ -	\$ 1,500,000	\$ 1,700,000	\$ 3,000,000	100.00%
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,778,390</b>	<b>\$ 2,923,527</b>	<b>\$ 9,775,340</b>	<b>\$ 5,274,312</b>	<b>\$ 11,633,625</b>	<b>19.01%</b>

### Expenditure Limitation

FY 25 Draft Budget excluding transfers out	11,633,625
HURF Expenditures (net of GF transfer)	(716,014)
Grants	(1,050,000)
Contingency budget (likely not spent)	(1,500,000)
Bonds for Town Facilities	(3,000,000)
<b>Amount Subject to Expenditure Limitation</b>	<b>5,367,611</b>
FY25 Expenditure Limitation from State of Arizona	6,270,412
Amount Subject with Bonds	(5,367,611)
<b>Balance of Expenditure Limitation</b>	<b>902,801</b>
FY25 Expenditure Limitation from State	6,270,412
FY24 Expenditure Limitation from State	(5,997,972)
Increase in Expenditure Limitation	<b>272,440</b>

## Personnel Budget


Below is a list of the positions budgeted as compared to FY2023-24. No new positions are requested for FY 2024-25.

Department	POSITION	FTEs*		
		FY2023	FY2024	FY2025
Town Council & Management	Town Manager	1.00	1.00	1.00
Community Development	Building Official/Bldg Inspector	0.60	1.00	1.00
	Code Enforcement Officer	0.60	0.60	0.60
	Administrative Assistant	1.60	1.60	1.60
Pubic Works	Public Works Supervisor	1.00	1.00	1.00
	Public Works Operator	3.00	3.00	3.00
	Public Works Operator / Mechanic	1.00	1.00	1.00
	Laborer	1.00	1.00	1.00
Town Clerk	Town Clerk	1.00	1.00	1.00
	Deputy Town Clerk	0.00	1.00	1.00
Magistrate Court	Town Magistrate	0.20	0.20	0.20
	Court Clerk	0.90	0.90	0.90
<b>Total</b>		<b>11.90</b>	<b>13.30</b>	<b>13.30</b>


Other personnel budget related items that affect all departments are:

- Wage adjustments: The draft budget includes a 3% merit and 3% 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 with a satisfactory review.


# General Fund Summary

 Town of Dewey Humboldt General Fund Summary FY 2025 Final Budget					
GENERAL FUND	FY2023 Actual	FY 2024 Budget	FY2024 Estimated	FY 2025 Budget	% Change, Budget
<b>OPERATING REVENUES</b>					
Local Taxes	1,371,987	1,400,000	1,450,000	1,400,000	0%
State Shared Revenue	1,866,520	1,888,082	1,888,082	1,920,855	2%
Utility Franchise fees	92,999	80,000	90,000	90,000	13%
Permits and Fees	216,911	176,500	226,200	176,200	0%
Court Revenue	25,086	20,000	20,000	20,000	0%
Miscellaneous and Interest	266,139	15,000	321,000	15,000	0%
<b>Total Revenues</b>	<b>3,839,641</b>	<b>3,579,582</b>	<b>3,995,282</b>	<b>3,622,055</b>	1%
<b>OPERATING EXPENDITURES</b>					
Town Council & Management	203,095	206,322	193,950	213,650	4%
Town Clerk	166,494	252,616	222,616	262,260	4%
Finance	123,990	157,700	153,500	160,200	2%
Legal	244,149	160,000	205,000	205,000	28%
IT Support	73,061	102,000	40,000	100,000	-2%
Magistrate Court	74,896	94,226	91,559	101,195	7%
Public Safety	28,803	179,724	131,129	699,500	289%
Community Development & Library	333,626	490,020	325,507	556,290	14%
Public Works Operations	487,145	616,319	496,638	602,530	-2%
Engineering	104,255	200,000	200,000	300,000	50%
<b>Total Expenditures</b>	<b>1,839,514</b>	<b>2,458,927</b>	<b>2,059,899</b>	<b>3,200,625</b>	30%
<b>Net General Fund Operations</b>	<b>2,000,127</b>	<b>1,120,655</b>	<b>1,935,383</b>	<b>421,430</b>	
<b>One-time sources (uses)</b>					
One-time State Shared Revenue		359,724	359,724	96,203	-73%
Non-departmental & Contingency	-	(1,500,000)	-	(1,500,000)	0%
Public Works Capital	-	(450,000)	(110,000)	(250,000)	-44%
Legal Fees Superfund Site			(300,000)	(300,000)	
Transfers Out	-	(1,588,294)	-	(1,616,986)	2%
<b>Total One-time sources (uses)</b>	<b>-</b>	<b>(3,178,570)</b>	<b>(50,276)</b>	<b>(3,570,783)</b>	12%
<b>Ending Balance</b>					
Net Change in Fund Balance	2,000,127	(2,057,915)	1,885,107	(3,149,353)	(Budgeted Use of Fund Balance)
Fund Balance at the Start of the Year	8,840,328	10,840,455	10,840,455	12,725,562	
<b>Fund Balance - Ending</b>	<b>10,840,455</b>	<b>8,782,540</b>	<b>12,725,562</b>	<b>9,576,209</b>	


# HURF Fund Summary

 <b>Town of Dewey Humboldt</b> <b>HURF Fund Summary</b> <b>FY 2025 Final Budget</b>					
HURF FUND	FY2023 Actual	FY 2024 Budget	FY2024 Estimated	FY 2025 Budget	% Change, Budget
<b>REVENUES</b>					
Highway User Revenue (HURF)	422,536	462,253	462,000	458,670	-1%
Transfer in from General Fund	-	1,588,294	-	1,616,986	2%
Interest Earnings	1,743	10,000	10,000	10,000	0%
<b>Total Revenues</b>	<b>424,279</b>	<b>2,060,547</b>	<b>472,000</b>	<b>2,085,656</b>	1%
<b>EXPENDITURES</b>					
Maintenance	174,011	308,000	291,000	383,000	24%
Capital Expenditures	282,520	2,100,000	350,000	1,950,000	-7%
<b>Total Expenditures</b>	<b>456,531</b>	<b>2,408,000</b>	<b>641,000</b>	<b>2,333,000</b>	-3%
<b>Ending Balance</b>					
Net Change in Fund Balance	(32,252)	(347,453)	(169,000)	(247,344)	(Budgeted Use of Fund Balance)
Fund Balance at the Start of the Year	448,596	416,344	416,344	247,344	
<b>Fund Balance - Ending</b>	<b>416,344</b>	<b>68,891</b>	<b>247,344</b>	<b>-</b>	

# Grant Summary

 Town of Dewey Humboldt Grant Fund Summary FY 2025 Final Budget					
GRANT FUND	FY2023 Actual	FY 2024 Budget	FY2024 Estimated	FY 2025 Budget	% Change, Budget
<b>REVENUES</b>					
ARPA Funds	479,440	408,413	408,413	-	
CDBG Grant	2,500	400,000	-	400,000	
Flood Control Reimbursement	50,000	-	50,000	-	
Misc Grants	-	650,000	5,000	650,000	
Transfer In from General Fund	60,929	-	-	-	
<b>Total Revenues</b>	<b>592,869</b>	<b>1,458,413</b>	<b>463,413</b>	<b>1,050,000</b>	-28%
<b>EXPENDITURES</b>					
ARPA Funds	479,440	408,413	408,413	-	-100%
CDBG Grant	63,429	400,000	-	400,000	
Flood Control Reimbursement	50,000	-	50,000	-	
Misc Grants	-	650,000	5,000	650,000	0%
<b>Total Expenditures</b>	<b>592,869</b>	<b>1,458,413</b>	<b>463,413</b>	<b>1,050,000</b>	-28%
<b>Ending Balance</b>					
Net Change in Fund Balance	-	-	-	-	(Budgeted Carryforward)
Fund Balance at the Start of the	-	-	-	-	
<b>Fund Balance - Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

# Capital Fund Summary

 Town of Dewey Humboldt Capital Fund Summary FY 2025 Final Budget					
CAPITAL FUND	FY2023 Actual	FY 2024 Budget	FY2024 Estimated	FY 2025 Budget	% Change, Budget
<b>REVENUES</b>					
Bond Proceeds	-	1,500,000	1,700,000	3,000,000	100%
Transfer from General Fund	910	-	-	-	
<b>Total Revenues</b>	<b>910</b>	<b>1,500,000</b>	<b>1,700,000</b>	<b>3,000,000</b>	100%
<b>EXPENDITURES</b>					
Capital Expenditures - City Hall	910	1,000,000	1,200,000	1,500,000	50%
Capital Expenditures - Public Works Facility	-	500,000	500,000	500,000	0%
Capital Expenditures - Contingency	-	-	-	1,000,000	
<b>Total Expenditures</b>	<b>910</b>	<b>1,500,000</b>	<b>1,700,000</b>	<b>3,000,000</b>	
<b>Ending Balance</b>					
Net Change in Fund Balance	-	-	-	-	
Fund Balance at the Start of the	-	-	-	-	
<b>Fund Balance - Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## General Fund Proposed FY 2024-25 Revenues

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>GENERAL FUND</b>						
<b>Revenues</b>						
10-100-3100	Local Sales Tax	1,270,418	1,371,987	1,400,000	1,450,000	1,400,000
10-100-3202	Building Fees	214,606	194,151	150,000	200,000	150,000
10-100-3310	Income Tax	565,103	845,120	834,956	834,956	867,000
10-100-3310	Income Tax - One-time increase	-	-	359,724	359,724	96,203
10-100-3320	State Sales Tax	609,574	658,542	670,651	670,651	684,299
10-100-3330	Vehicle License Tax	339,770	362,858	382,475	382,475	369,556
10-100-3403	Planning & Zoning Fees	22,212	15,870	20,000	20,000	20,000
10-100-3420	Public Works Fees	6,105	6,890	6,500	6,200	6,200
10-100-3425	Utility Franchise Fees	83,402	92,999	80,000	90,000	90,000
10-100-3501	Court Revenues	21,905	25,086	20,000	20,000	20,000
10-100-3801	Interest Earnings	(144,179)	260,511	10,000	320,000	10,000
10-100-3802	Contributions				1,300	
10-100-3804	Miscellaneous	8,759	5,627	5,000	1,000	5,000
10-100-3995	Budgeted use of Fund Balance	-	-	2,057,915		2,972,324
<b>Total Revenues:</b>		<b>2,997,675</b>	<b>3,839,641</b>	<b>5,997,221</b>	<b>4,356,306</b>	<b>6,690,582</b>

### Significant Changes

- Local sales tax is budgeted at a 0% increase from FY24, based on the trend we have seen so far this year. The previous 3-year trend has been a 20% average increase year over year and is now leveling off.
- State Shared Income Tax is increasing some. As expected, the income tax change to 2.5% is decreasing the amount distributed to the Town. State Sales Tax is expected to increase 3%, and a level funding for Vehicle License Tax.
- Using \$2,972,324 of fund balance in FY24 to fund contingency reserve of \$1,500,000 and transfers out to the HURF fund for one-time uses.

## HURF Fund Proposed FY 2024-25 Revenues

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>Highway User Revenue Fund (HURF)/ Restricted</b>						
<b>Revenues</b>						
20-100-3340	HURF	422,536	443,305	462,253	462,000	458,670
20-100-3600	Interest Earnings	1,743	46,969	10,000	10,000	10,000
20-100-3700	Transfer-in from General Fund	-	-	1,588,294		1,616,986
20-100-3995	Carryforward Fund Balance	-	-	347,453		247,344
<b>Total Revenues:</b>		<b>424,279</b>	<b>490,273</b>	<b>2,408,000</b>	<b>472,000</b>	<b>2,333,000</b>

Significant Changes

- FY24 HURF revenues are estimated by ADOR, preliminary numbers are a level funding from FY24.
- Transfer in from General Fund to fund increase in pavement preservation and road improvements.
- Budgeting to use the accumulated fund balance of \$257,344 in FY25.

## Grant Fund Proposed FY 2024-25 Revenues

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>GRANT FUND</b>						
<b>Revenues</b>						
22-100-3350	Opioid Settlement Receipts		18,774			
22-100-3370	ARPA Grant Revenue	479,440	493,823	408,413	408,413	-
22-100-3380	CDBG Grant Rev	2,500	-	400,000		400,000
22-100-3390	Misc. Grants	-	4,033	650,000	5,000	650,000
22-100-3400	Flood Control Reimbursement	50,000	50,000		50,000	
22-100-3700	Transfer in from other fund	60,929	-			
<b>Total Revenues:</b>		<b>592,869</b>	<b>566,630</b>	<b>1,458,413</b>	<b>463,413</b>	<b>1,050,000</b>

Significant Changes

- The final year of ARPA Grant will be recognized in FY24, to cover a portion of the Yavapai County Sheriff’s Office contract. The total annual payment to YCSO in FY24 is \$508,637.
- A \$650,000 appropriation put into place for potential grants.

# Capital Improvement Fund Proposed FY 2024-25

## Revenues

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>CIP Fund</b>						
<b>Revenues</b>						
30-100-3900	Loan Proceeds	-	-	1,500,000	1,500,000	3,000,000
30-100-3900	Transfer In from Other Funds	910	-	-		-
<b>Total Revenues</b>		<b>910</b>	<b>-</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>3,000,000</b>

Significant Changes

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

# General Fund Expenditures

FY 2024-25

**Town Council and Management**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
Account Number	Account Title	Audited Actual	Audited Actual	Adopted Budget	Estimated Ending	Proposed Budget
<b>GENERAL FUND</b>						
<b>Expenditures</b>						
<b>Town Council and Management</b>						
10-413-4000	Salary and Wages	99,657	43,148	135,000	135,000	137,700
10-413-4100	Allowances	3,785	240	-	750	720
10-413-4101	Moving Allowance	-	-	-	-	-
10-413-4110	Health Insurance	14,995	200	14,972	15,000	15,430
10-413-4111	Dental & Vision Insurance	708	-	612	612	660
10-413-4120	Retirement (401A Acct.)	12,213	4,860	16,200	16,200	16,520
10-413-4150	Medicare	1,531	595	1,958	1,958	2,010
10-413-4160	State Unemployment	5	6	210	210	210
10-413-4170	Workers Compensation	278	100	320	320	350
10-413-5002	OSP Professional Services	7,946	134,865	5,000	-	5,000
10-413-6010	Dues & Memberships	7,633	7,668	8,350	8,350	8,350
10-413-6020	Training and Travel	5,113	5,321	15,000	10,000	15,000
10-413-6040	Town League Display	-	1,914	2,000	2,000	5,000
10-413-6100	Publications and Subscriptions	150	-	-	250	-
10-413-6200	Print, Publish, Advertise	1,592	1,226	2,000	1,000	2,000
10-413-6300	General Supplies	143	688	500	300	500
10-413-6400	Employee Recognition/Apprecia	-	2,264	3,000	2,000	3,000
10-413-6520	Telephone			1,200		1,200
<b>Total Town Council and Management:</b>		<b>155,748</b>	<b>203,095</b>	<b>206,322</b>	<b>193,950</b>	<b>213,650</b>

**Significant Changes**

- Overall, budget is increasing slightly. No increases besides personnel costs.

**Town Clerk & Records Management**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>GENERAL FUND</b>						
<b>Expenditures</b>						
<b>Town Clerk &amp; Records Management</b>						
10-414-4000	Salary & Wages	52,930	60,398	109,901	109,901	118,070
10-414-4010	Overtime	3,263	362	1,000	1,000	1,000
10-414-4100	Allowances	-	315	1,080	1,080	1,080
10-414-4110	Health Insurance	12,001	15,646	28,641	28,641	29,440
10-414-4111	Dental & Vision Insurance	640	838	1,224	1,224	1,320
10-414-4120	Retirement	6,778	8,315	13,308	13,308	14,290
10-414-4150	Medicare	819	872	1,610	1,610	1,740
10-414-4160	State Unemployment	6	6	972	972	420
10-414-4170	Workers Compensation	110	148	280	280	300
10-414-5100	Software (Granicus, AmerLegal)	22,396	22,806	32,000	25,000	32,000
10-414-5200	OSP Contracts	8,104	10,336	10,000	10,000	10,000
10-414-5300	Elections	17,969	13,646	20,000	-	20,000
10-414-6010	Professional Memberships	386	-	600	600	600
10-414-6020	Training and Travel	1,803	3,818	2,500	2,500	2,500
10-414-6100	Newsletter	17,231	18,868	20,000	18,000	20,000
10-414-6200	Print, Publish, Advertise	6,095	7,621	6,000	6,000	6,000
10-414-6300	General Supplies	100	-	1,000	-	1,000
10-414-6380	Software Maintenance	2,498	2,498	2,500	2,500	2,500
<b>Total Town Clerk and Public Records:</b>		<b>153,128</b>	<b>166,494</b>	<b>252,616</b>	<b>222,616</b>	<b>262,260</b>

**Significant Changes**

- No new budget requests. Increases only to personnel costs with the across the board 3% Cost of Living and 3% Merit.

**Finance and Budget**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>GENERAL FUND</b>						
<b>Expenditures</b>						
<b>Finance and Budget</b>						
10-415-5001	OSP Audit Services	17,500	16,000	19,500	16,500	17,000
10-415-5200	OSP Contracts	107,180	93,659	125,000	125,000	130,000
10-415-6300	General Supplies	-		200	-	200
10-415-6380	Software Maint and Acquisition	3,899	14,331	13,000	12,000	13,000
<b>Total Finance and Budget:</b>		<b>128,580</b>	<b>123,990</b>	<b>157,700</b>	<b>153,500</b>	<b>160,200</b>

**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. Slight increase budgeted to cover costs.

**Legal**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
Account Number	Account Title	Audited Actual	Audited Actual	Adopted Budget	Estimated Ending	Proposed Budget
<b>GENERAL FUND</b>						
<b>Expenditures</b>						
<b>Legal</b>						
10-416-5001	OSP Town Attorney	47,713	56,200	60,000	80,000	80,000
10-416-5002	OSP Legal Services	38,284	166,349	75,000	400,000	400,000
10-416-6030	OSP Public Defender	600	-	1,000	1,000	1,000
10-416-6302	OSP Prosecutor	21,600	21,600	24,000	24,000	24,000
<b>Total Legal:</b>		<b>108,197</b>	<b>244,149</b>	<b>160,000</b>	<b>505,000</b>	<b>505,000</b>

**Significant Changes**

- The OSP Town Attorney budget increasing slightly to cover the contract.
- OSP Legal Services are for other legal services that the Town is utilizing now for the superfund site work.

**Information Technology**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
Account Number	Account Title	Audited Actual	Audited Actual	Adopted Budget	Estimated Ending	Proposed Budget
<b>GENERAL FUND</b>						
<b>Expenditures</b>						
<b>Information Technology</b>						
10-417-5100	OSP Technical	21,454	23,522	40,000	30,000	40,000
10-417-5110	Website & such	4,920	5,806	10,000	7,000	10,000
10-417-6380	Software Maint and Acquisition	3,345	-	10,000	-	10,000
10-417-6900	Equipment - Non Capital	900	-	10,000	-	10,000
10-417-6950	IT Hardware & Equipment	910	43,734	32,000	3,000	30,000
<b>Total Information Technology:</b>		<b>31,528</b>	<b>73,061</b>	<b>102,000</b>	<b>40,000</b>	<b>100,000</b>

**Significant Changes**

- Slight decrease in overall budget.

**Magistrate Court**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
Account Number	Account Title	Audited Actual	Audited Actual	Adopted Budget	Estimated Ending	Proposed Budget
<b>GENERAL FUND</b>						
<b>Expenditures</b>						
<b>Magistrate Court</b>						
10-421-4000	Salary and Wages	59,324	58,455	70,279	70,279	73,380
10-421-4010	Overtime		121	-		-
10-421-4120	Retirement	2,761	2,998	3,514	3,514	3,670
10-421-4150	Medicare	835	847	1,020	1,020	1,050
10-421-4160	State Unemployment	17	13	1,458	600	630
10-421-4170	Workers Compensation	143	141	180	180	190
10-421-5005	OSP Specialized Court Fees	768	816	2,500	1,000	2,500
10-421-5224	OSP Contracts	3,500	-	-	-	3,500
10-421-5303	Lease, Magistrate Court	4,732	5,067	5,000	5,821	6,000
10-421-6010	Professional Memberships	-	25	600	600	600
10-421-6020	Training and Travel	1,478	1,589	2,500	1,800	2,500
10-421-6030	Travel, Lodging and Meals	446	-	500	500	500
10-421-6300	General Supplies	391	204	700	550	700
10-421-6301	Supply:Books & Subscriptions	660	-	800	720	800
10-421-6500	Utilities (electricity & gas)	1,225	1,409	1,500	1,500	1,500
10-421-6520	Telephone	630	473	675	675	675
10-421-6900	Equip Supply	2,364	2,737	3,000	2,800	3,000
<b>Total Magistrate Court:</b>		<b>79,274</b>	<b>74,896</b>	<b>94,226</b>	<b>91,559</b>	<b>101,195</b>

**Significant Changes**

- OSP Contracts – Financial audit is performed on courts every 3 years. Next audit is for FY24, paid in FY25.
- Lease – Town Hall Lease is increasing per contract.

**Public Safety**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>GENERAL FUND</b>						
<b>Expenditures</b>						
<b>Public Safety</b>						
10-425-5300	OSP Sheriff Services	-	-	100,224	100,224	620,000
10-425-5301	OSP Emergency Response	1,674	1,674	2,000	2,000	2,000
10-425-5501	Facilities Sheriff Office	12,318	13,191	65,000	15,000	15,000
10-425-5800	Emergency Management	-	11,465	10,000	11,405	45,000
10-425-5900	Firewise	12,000	-	-	-	15,000
10-425-6500	Utilities (electricity)	2,411	2,473	2,500	2,500	2,500
<b>Total Public Safety:</b>		<b>28,402</b>	<b>28,803</b>	<b>179,724</b>	<b>131,129</b>	<b>699,500</b>

**Significant Changes**

- Increase in Sheriff Services is estimated at \$115,000 over the current \$508,637 . The contract expires 6/30/2024, ARPA funds cover most of contract in FY24 and was paid out of the grant funds.
- 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.
- Emergency management was increased as a contingency for potential Council action.
- On May 21, Council voted to include a \$15,000 allocation for Firewise discretionary funds.

**Engineering**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>GENERAL FUND</b>						
Expenditures						
Engineering						
10-430-5002	OSP Professional	5,432	7,172	150,000	10,000	150,000
10-430-5100	OSP Technical	-	97,084	50,000	190,000	150,000
<b>Total Engineering:</b>		<b>5,432</b>	<b>104,255</b>	<b>200,000</b>	<b>200,000</b>	<b>300,000</b>

**Significant Changes**

- Overall budget kept the same, but amounts swapped on the line items.
- OSP Professional – for water testing for residents, on call engineering services as needed.
- OSP Technical- consultant for superfund site management.

**Public Works & Facilities**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>GENERAL FUND</b>						
<b>Expenditures</b>						
<b>Public Works &amp; Facilities</b>						
10-431-4000	Salary & Wages	204,507	253,416	300,581	255,118	311,160
10-431-4010	Overtime	763	476	3,000	4,200	3,000
10-431-4100	Allowances	525	2,095	3,240	1,800	1,740
10-431-4110	Health Insurance	57,122	72,739	82,760	68,000	88,320
10-431-4111	Dental & Vision Insurance	3,131	3,890	3,672	3,000	3,960
10-431-4120	Retirement	24,789	30,871	36,430	30,900	37,690
10-431-4150	Medicare	3,009	3,730	4,460	3,700	4,580
10-431-4160	State Unemployment	59	29	2,916	1,050	1,260
10-431-4170	Workers Compensation	6,753	8,256	9,690	8,000	10,220
10-431-5001	OSP Feasibility Studies	5,290	-	-	-	-
10-431-5200	OSP Janitorial Services	6,576	6,576	6,600	6,500	6,600
10-431-5500	Facilities, Town Hall Rental	47,396	50,754	55,000	55,000	56,000
10-431-5503	Facility Maintenance	15	893	5,000	5,000	5,000
10-431-5900	OSP Other	2,468	8,393	3,200	3,100	3,200
10-431-5903	Liability & Auto Insurance	12,268	21,031	35,000	25,000	35,000
10-431-6020	Training and Travel	174	-	2,500	500	3,000
10-431-6300	General Supplies - Town	8,487	8,615	8,000	8,000	9,000
10-431-6500	Facilities, Electric Utilities	6,977	7,674	8,250	8,250	8,200
10-431-6510	Facilities, Gas Utilities	1,019	1,392	1,320	1,320	1,400
10-431-6520	Facilities, Telephone	6,213	5,154	7,000	7,000	5,000
10-431-6530	Facilities, Cellular	1,040	-	1,500	-	-
10-431-6595	Vehicle Maintenance	363	162	5,000	-	2,000
10-431-6600	Facilities, Fuel	224	483	500	500	500
10-431-6900	Capital Equipment	296,931	-	400,000	100,000	200,000
10-431-7001	ROW Acquisition	3,148	-	50,000	10,000	50,000
10-431-7002	Street Signs	-	-	5,000	-	-
10-431-7004	Facility Improvements	-	-	5,000	-	5,000
10-431-7005	Road Maintenance	-	-	20,000	-	-
10-431-7006	OS Trails & Parks	408	516	700	700	700
<b>Total Public Works:</b>		<b>699,657</b>	<b>487,145</b>	<b>1,066,319</b>	<b>606,638</b>	<b>852,530</b>

Significant Changes

## Dewey-Humboldt, Arizona

### FY 2024-25 Final Budget

- Salaries and Wages – budgeting for full staffed department which includes vacancies, plus the 3% COLAs and 3% merit.
- Capital Equipment – \$200,000 in FY25 – Roller \$80,000, Trailer \$30,000, Contingency \$90,000.
- ROW Acquisition - Emergency management and disaster mitigation.
- Street Signs- moved to the HURF budget.
- Road Maintenance – moved to the HURF budget.

**Community Development & Library**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>GENERAL FUND</b>						
<b>Expenditures</b>						
<b>Community Development &amp; Library</b>						
10-465-4000	Salary & Wages	106,719	106,473	122,755	97,800	166,530
10-465-4010	Overtime			-		-
10-465-4100	Allowances	150	955	1,080	500	540
10-465-4110	Health Insurance	11,384	11,125	26,369	13,360	29,440
10-465-4111	Dental & Vision Insurance	640	599	612	594	1,320
10-465-4120	Retirement	5,150	5,469	10,420	9,000	16,070
10-465-4150	Medicare	1,554	1,570	2,170	1,420	2,420
10-465-4160	State Unemployment	57	17	1,944	420	840
10-465-4170	Workers Compensation	1,098	873	1,620	1,300	1,930
10-465-5001	OSP P&Z Management	69,791	82,339	78,000	20,000	78,000
10-465-5002	OSP Planning Consultant	22,103	-	50,000	-	40,000
10-465-5005	IGA Library Service	42,712	42,679	60,800	55,363	41,200
10-465-5100	Clean Up Days	21,366	23,415	26,250	26,250	35,000
10-465-5130	Gen. Plan Committee	-	-	-	-	10,000
10-465-5150	4-H Program	-	-	-	-	5,000
10-465-5180	Historial Society & Museum	2,500	2,500	7,500	7,500	10,000
10-465-5501	Facilities, Library (rental+repair)	27,552	27,552	32,000	30,000	32,000
10-465-6010	Professional Memberships	985	495	1,500	1,000	1,500
10-465-6020	Training and Travel	212	860	1,500	1,000	1,500
10-465-6200	Print, Publish Advertise	4,480	6,566	5,000	-	5,000
10-465-6380	Software maint (windoware; GIS)	2,166	2,266	4,000	4,000	4,000
10-465-6930	Agua Fria Days	2,500	2,500	3,000	3,000	3,000
10-465-6940	Little League	10,000	15,000	18,000	18,000	21,000
10-465-6950	Community Outreach	-	375	35,500	35,000	50,000
<b>Total Community Development:</b>		<b>333,136</b>	<b>333,626</b>	<b>490,020</b>	<b>325,507</b>	<b>556,290</b>

**Significant Changes**

- OSP P&Z Management is for a potential 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.

- Community outreach – Citizen Events Committee budget at \$50,000. FY24 budget was \$13,500 original plus a \$2,000 adjustment and another \$25,000 adjustment to total \$35,500.

**Non-Departmental**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>GENERAL FUND</b>						
<b>Expenditures</b>						
<b>Non-Departmental</b>						
10-499-9993	Transfer out to Other Funds	61,839	-			-
10-499-9994	Transfer out to HURF		-	1,588,294		1,616,986
10-499-9995	Contingency		-	1,500,000	-	1,500,000
10-499-9996	Capital Equipment					
10-499-9998	Employee one time bonus	5,000	-			
<b>Total Non-Departmental:</b>		<b>66,839</b>	<b>-</b>	<b>3,088,294</b>	<b>-</b>	<b>3,116,986</b>

**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 6 months of the town’s operating budget and 13% of the Town’s total budget.

## Highway User Revenue Fund (HURF) Expenditures

### HURF

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>Highway User Revenue Fund (HURF)/ Restricted Expenditures</b>						
20-431-5900	OSP Road Maintenance	631	309	25,000	30,000	100,000
20-431-6300	Software Maint & Acquisition	-	4,608	8,000	8,000	10,000
20-431-6595	Vehicle Maintenance	810	4,375	10,000	8,000	8,000
20-431-6600	Facilities, Fuel	22,606	23,100	30,000	25,000	30,000
20-431-6900	Heavy Equip Maintenance	35,057	27,028	35,000	20,000	35,000
20-431-7001	ROW Maint Materials/Acquisition	114,907	107,950	200,000	200,000	200,000
20-431-7006	Blue Hills Access	-	40,981	500,000	-	500,000
20-431-7008	Road Improvements	-	-	1,000,000	-	1,000,000
20-431-9990	5 Yr Chip Seal Program	282,520	309,033	600,000	350,000	450,000
<b>Total Public Works Expenditures:</b>		<b>456,531</b>	<b>517,383</b>	<b>2,408,000</b>	<b>641,000</b>	<b>2,333,000</b>

### Significant Changes

- Blue Hills Access budget to allow for right of way acquisition work in FY2024-25
- 5 Year Chip Sealing Program – adjusted for what will be reasonably needed.
- 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 \$2,333,000 is \$1,603,403.

# Grant Fund Expenditures

**Grant Fund**

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>GRANT FUND</b>						
<b>Expenditures</b>						
22-430-7800	CDBG Qualified Expenditures	63,429	-	400,000		400,000
22-430-7810	Misc Grant Expenditure	-	4,033	650,000	5,000	650,000
22-430-7820	Flood Control Expenditure	50,000	50,000		50,000	
22-430-7830	ARPA Grant Expenditures	479,440	493,823	408,413	408,413	-
22-430-7840	Opioid Settlement Disbursements		18,774			
<b>Total Expenditures</b>		<b>592,869</b>	<b>566,630</b>	<b>1,458,413</b>	<b>463,413</b>	<b>1,050,000</b>

**Significant Changes**

- Miscellaneous grants includes a \$650,000 general appropriation put into place for potential grants.

## Capital Improvement Fund Expenditures

### Capital Improvement Fund

		FY2021-22	FY2022-23	FY2023-24	FY2023-24	FY2024-25
		Audited	Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Actual	Budget	Ending	Budget
<b>CIP Fund</b>						
<b>Expenditures</b>						
30-499-9996	City Hall	910	-	1,000,000	1,000,000	1,500,000
30-499-9997	Public Works Facility		-	500,000	500,000	500,000
30-499-9997	Contingency					1,000,000
<b>GRAND TOTALS - ALL FUNDS</b>		<b>910</b>	<b>-</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>3,000,000</b>

### Significant Changes

- Contingency budget in this fund to allow the Town to move forward on facilities.
- 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 FY2025-FY2029 Capital Improvement Projects

Project Title, Description	FY2025	FY2026	FY2027	FY2028	FY2029	Total
<b>Public Works Projects</b>						
Pavement preservation	450,000	450,000	450,000	450,000	450,000	2,250,000
Public Works Equipment Replacement	200,000	150,000	150,000	150,000	150,000	800,000
Public Works Road Improvements	1,000,000	1,000,000	500,000	500,000	300,000	3,300,000
Right of Way Acquisition	50,000	50,000	50,000	50,000	50,000	250,000
Blue Hills Emergency Access	500,000	-	-	-	-	500,000
<b>Total</b>	<b>2,200,000</b>	<b>1,650,000</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>950,000</b>	<b>7,100,000</b>
<b>Town Facilities and Other Capital</b>						
City Hall	2,500,000	1,500,000	-	-	-	4,000,000
Public Works Facilities	500,000	-	-	-	-	500,000
<b>Total</b>	<b>3,000,000</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500,000</b>
<b>Funding Sources</b>						
HURF Fund	346,597	150,000	150,000	150,000	150,000	946,597
Proceeds from loan or bonds	3,000,000	1,500,000	-	-	-	4,500,000
General Fund	1,853,403	1,500,000	1,000,000	1,000,000	800,000	6,153,403
<b>Total</b>	<b>5,200,000</b>	<b>3,150,000</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>950,000</b>	<b>11,600,000</b>
<b>General Fund Estimated Balance</b>						
Beginning	12,290,519	10,818,195	9,698,195	9,078,195	8,458,195	
Operating Surplus	584,834	380,000	380,000	380,000	380,000	
One-time Funds	96,245	-	-	-	-	
Capital Spending & One-time Uses	(2,153,403)	(1,500,000)	(1,000,000)	(1,000,000)	(800,000)	
<b>Ending Balance</b>	<b>10,818,195</b>	<b>9,698,195</b>	<b>9,078,195</b>	<b>8,458,195</b>	<b>8,038,195</b>	
Operating Rainy Day Fund	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	
<b>Available for one-time or capital</b>	<b>9,318,195</b>	<b>8,198,195</b>	<b>7,578,195</b>	<b>6,958,195</b>	<b>6,538,195</b>	