

**RESOLUTION NO. 25-210**

**A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF DEWEY-HUMBOLDT, YAVAPAI COUNTY, ARIZONA, SETTING FORTH THE TENTATIVE BUDGET AND ESTABLISHING THE MAXIMUM BUDGET AMOUNT FOR THE TOWN OF DEWEY-HUMBOLDT FOR FISCAL YEAR 2025-2026.**

**WHEREAS**, pursuant to the provisions of the laws of the State of Arizona, the Mayor and Council of the Town of Dewey-Humboldt ("the Town Council") is required to adopt a budget; and,

**WHEREAS**, in accordance with Arizona Revised Statutes § 42-17101 *et seq.*, the Town Manager has prepared and filed with the Town Council the Tentative Budget estimates for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

**NOW, THEREFORE BE IT RESOLVED** by the Mayor and Town Council of the Town of Dewey-Humboldt as follows:

**SECTION 1.** The recitals above are hereby incorporated as if fully set forth herein.

**SECTION 2.** The statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the Town's official Tentative Budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026, including the establishment of the maximum budget amount for such fiscal year in the amount of \$12,221,158.

**SECTION 3.** Upon approval of the Town Council, the official Tentative Budget and a notice of the public hearing of the Town Council to hear taxpayers and make tax levies at designated times and places shall be published in the local newspaper once a week for two consecutive weeks. The notice shall include the Town website where the Tentative Budget may be found.

**SECTION 4.** No later than seven business days after the date of this Resolution, a complete copy of the Tentative Budget shall be available and shall post the Tentative Budget in a prominent location on the Town's website.

**SECTION 5.** The Mayor, Town Manager, the Town Clerk, and the Town Attorney are hereby authorized and directed to take all steps necessary to carry out the purpose and intent of this resolution.

**PASSED, ADOPTED, AND APPROVED** by the Mayor and Town Council of the Town of Dewey-Humboldt this 3rd day of June, 2025.

APPROVED:



Matthew Fenn, Mayor  
Town of Dewey-Humboldt

ATTEST:



Beth Evans  
Town Clerk

APPROVED AS TO FORM:



Sims Mackin, Ltd  
Town Attorney  
By: William J. Sims III

Tentative Budget

**Official Budget Forms**  
**Town of Dewey-Humboldt**  
**Fiscal year 2026**

**Tentative Budget**

**Town of Dewey-Humboldt**

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**Town of Dewey-Humboldt**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2026**

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	
2025	E	1	5,250,625	3,383,000	0	3,000,000	0	0	0	11,633,625
2025	E	2	3,577,538	833,000	0	0	0	0	0	4,410,538
2026		3	11,208,048	298,134	0	0	0	0	0	11,506,182
2026	B	4								0
2026	B	5								0
2026	C	6	3,693,944	1,651,395	0	0	0	0	0	5,345,339
2026	D	7	0	0	0	3,000,000	0	0	0	3,000,000
2026	D	8	0	0	0	0	0	0	0	0
2026	D	9	0	1,550,471	0	0	0	0	0	1,550,471
2026	D	10	1,550,471	0	0	0	0	0	0	1,550,471
2026										
2026										
										0
		11	6,130,363							6,130,363
			1,500,000							1,500,000
										0
										0
2026		12	5,721,158	3,500,000	0	3,000,000	0	0	0	12,221,158
2026	E	13	5,721,158	3,500,000	0	3,000,000	0	0	0	12,221,158

**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

	2025	2026
	\$ 11,633,625	\$ 12,221,158
	11,633,625	12,221,158
	6,266,014	7,249,529
	\$ 5,367,611	\$ 4,971,629
	\$ 6,270,412	\$ 6,470,042

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).

**Town of Dewey-Humboldt**  
**Revenues other than property taxes**  
**Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 1,400,000	\$ 1,350,000	\$ 1,350,000
Franchise Taxes	90,000	100,000	100,000
<b>Licenses and permits</b>			
Building Permits and Fees	150,000	185,000	180,000
Planning and Zoning Fees	20,000	15,000	20,000
Public Works Fees	6,200	7,000	6,200
<b>Intergovernmental</b>			
State Income Tax (Urban Revenue Sharing)	963,203	963,203	903,374
State Shared Sales Tax	684,299	674,000	699,818
Vehicle License Tax	369,556	381,000	389,552
<b>Fines and forfeits</b>			
Court Fines	20,000	30,000	30,000
<b>Interest on investments</b>			
Interest	10,000	300,000	10,000
<b>Miscellaneous</b>			
Misc Revenues	5,000	2,800	5,000
Insurance Recoveries			
American Rescue Plan Act			
<b>Total General Fund</b>	<b>\$ 3,718,258</b>	<b>\$ 4,008,003</b>	<b>\$ 3,693,944</b>
<b>Special revenue funds</b>			
<b>Highway User Revenue Fund (HURF)</b>			
Highway User Revenue (HURF)	\$ 458,670	\$ 458,670	\$ 481,395
Interest	10,000	15,000	10,000
	<b>\$ 468,670</b>	<b>\$ 473,670</b>	<b>\$ 491,395</b>
<b>Grant Fund</b>			
Miscellaneous Grant Revenue	\$ 650,000	\$	\$ 650,000
Opioid Settlement Receipts		60,000	60,000
Flood Control Grant		50,000	50,000
Community Development Block Grant (CDBG)	400,000	70,000	400,000
	<b>\$ 1,050,000</b>	<b>\$ 180,000</b>	<b>\$ 1,160,000</b>
<b>Total special revenue funds</b>	<b>\$ 1,518,670</b>	<b>\$ 653,670</b>	<b>\$ 1,651,395</b>
<b>Capital projects funds</b>			
<b>Town Hall</b>			
	\$	\$	\$
	\$	\$	\$
<b>Total capital projects funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total all funds</b>	<b>\$ 5,236,928</b>	<b>\$ 4,661,673</b>	<b>\$ 5,345,339</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 Dewey-Humboldt**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2026**

<b>Fund</b>	<b>Other financing 2026</b>		<b>Interfund transfers 2026</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>General Fund</b>				
Highway User Reveue Fund	\$	\$	\$	\$ 1,550,471
Capital Improvement Fund				
<b>Total General Fund</b>	\$	\$	\$	\$ 1,550,471
<b>Special revenue funds</b>				
Highway User Reveue Fund	\$	\$	\$ 1,550,471	\$
<b>Total special revenue funds</b>	\$	\$	\$ 1,550,471	\$
<b>Capital projects funds</b>				
Town Hall / Facilities Construction	\$ 3,000,000	\$	\$	\$
<b>Total capital projects funds</b>	\$ 3,000,000	\$	\$	\$
<b>Total all funds</b>	\$ 3,000,000	\$	\$ 1,550,471	\$ 1,550,471

**Town of Dewey-Humboldt  
Expenditures/expenses by fund  
Fiscal year 2026**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2025</b>	<b>Expenditure/ expense adjustments approved 2025</b>	<b>Actual expenditures/ expenses* 2025</b>	<b>Budgeted expenditures/ expenses 2026</b>
<b>General Fund</b>				
Town Council & Management	\$ 213,650	\$	\$ 199,670	\$ 249,050
Town Clerk	262,260		290,600	332,720
Finance	160,200		154,000	159,500
Legal	505,000		645,500	175,000
IT Support	100,000		40,000	85,000
Magistrate Court	101,195		101,059	99,655
Public Safety	699,500		584,760	646,113
Community Development & Library	556,290		364,353	615,090
Public Works	852,530		737,596	989,030
Engineering	300,000		460,000	70,000
Contingency	1,500,000			2,300,000
Non-Departmental				
<b>Total General Fund</b>	<b>\$ 5,250,625</b>	<b>\$</b>	<b>\$ 3,577,538</b>	<b>\$ 5,721,158</b>
<b>Special revenue funds</b>				
HURF Fund	\$ 2,333,000	\$	\$ 653,000	\$ 2,340,000
Grant	1,050,000		180,000	1,160,000
<b>Total special revenue funds</b>	<b>\$ 3,383,000</b>	<b>\$</b>	<b>\$ 833,000</b>	<b>\$ 3,500,000</b>
<b>Capital projects funds</b>				
USDA Loan - Town Hall	\$ 3,000,000	\$	\$	\$ 3,000,000
<b>Total capital projects funds</b>	<b>\$ 3,000,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 3,000,000</b>
<b>Total all funds</b>	<b>\$ 11,633,625</b>	<b>\$</b>	<b>\$ 4,410,538</b>	<b>\$ 12,221,158</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 Dewey-Humboldt**  
**Full-time employees and personnel compensation**  
**Fiscal year 2026**

<b>Fund</b>	<b>Full-time equivalent (FTE)</b>	<b>Employee salaries and hourly costs</b>	<b>Retirement costs</b>	<b>Healthcare costs</b>	<b>Other benefit costs</b>	<b>Total estimated personnel compensation</b>
	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>
<b>General Fund</b>	14.30	\$ 968,160	\$ 118,820	\$ 183,170	\$ 20,420	\$ 1,290,570
<b>Total all funds</b>	<u>14.30</u>	<u>\$ 968,160</u>	<u>\$ 118,820</u>	<u>\$ 183,170</u>	<u>\$ 20,420</u>	<u>\$ 1,290,570</u>