

RESOLUTION NO. 25-211

TOWN OF DEWEY-HUMBOLDT

Resolution for the Adoption of the Budget

Fiscal Year 2025-2026

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 Tuesday, June 3, 2025, 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 Dewey-Humboldt and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on June 17, 2025, 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 City/Town Council would meet on June 17, 2025, at the office of the Council for the purpose of hearing taxpayers and making tax levies asset 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, attached hereto as Exhibit A, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Dewey-Humboldt for the fiscal year 2025-2026.

PASSED AND ADOPTED by the Mayor and Common Council of the Town of Dewey-Humboldt, Arizona, this 17th day of June, 2025.

APPROVED:


Matthew Fenn, Mayor

ATTEST:


Beth Evans, Town Clerk

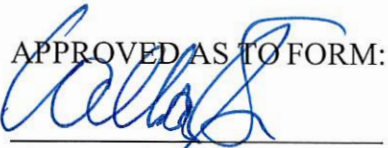
APPROVED AS TO FORM:

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

EXHIBIT A

Final Budget

Official Budget Forms

Town of Dewey-Humboldt

Fiscal year 2026

Final Budget

Town of Dewey-Humboldt

Table of Contents

Fiscal year 2026

Schedule A—Summary Schedule of estimated revenues and expenditures/expenses

Schedule C—Revenues other than property taxes

Schedule D—Other financing sources/(uses) and interfund transfers

Schedule E—Expenditures/expenses by fund

Schedule G—Full-time employees and personnel compensation

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
General Fund			
Local taxes			
City Sales Tax	\$ 1,400,000	\$ 1,350,000	\$ 1,350,000
Franchise Taxes	90,000	100,000	100,000
Licenses and permits			
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
Intergovernmental			
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
Fines and forfeits			
Court Fines	20,000	30,000	30,000
Interest on investments			
Interest	10,000	300,000	10,000
Miscellaneous			
Misc Revenues	5,000	2,800	5,000
Insurance Recoveries			
American Rescue Plan Act			
Total General Fund	\$ 3,718,258	\$ 4,008,003	\$ 3,693,944
Special revenue funds			
Highway User Revenue Fund (HURF)			
Highway User Revenue (HURF)	\$ 458,670	\$ 458,670	\$ 481,395
Interest	10,000	15,000	10,000
	\$ 468,670	\$ 473,670	\$ 491,395
Grant Fund			
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
	\$ 1,050,000	\$ 180,000	\$ 1,160,000
Total special revenue funds	\$ 1,518,670	\$ 653,670	\$ 1,651,395
Capital projects funds			
Town Hall			
	\$	\$	\$
	\$	\$	\$
Total capital projects funds	\$	\$	\$
Total all funds	\$ 5,236,928	\$ 4,661,673	\$ 5,345,339

* 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

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

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

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
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				
Total General Fund	\$ 5,250,625	\$	\$ 3,577,538	\$ 5,721,158
Special revenue funds				
HURF Fund	\$ 2,333,000	\$	\$ 653,000	\$ 2,340,000
Grant	1,050,000		180,000	1,160,000
Total special revenue funds	\$ 3,383,000	\$	\$ 833,000	\$ 3,500,000
Capital projects funds				
USDA Loan - Town Hall	\$ 3,000,000	\$	\$	\$ 3,000,000
Total capital projects funds	\$ 3,000,000	\$	\$	\$ 3,000,000
Total all funds	\$ 11,633,625	\$	\$ 4,410,538	\$ 12,221,158

* 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**

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