



Final Annual Budget
Fiscal Year 2025-26

Council Adopted
June 17, 2025

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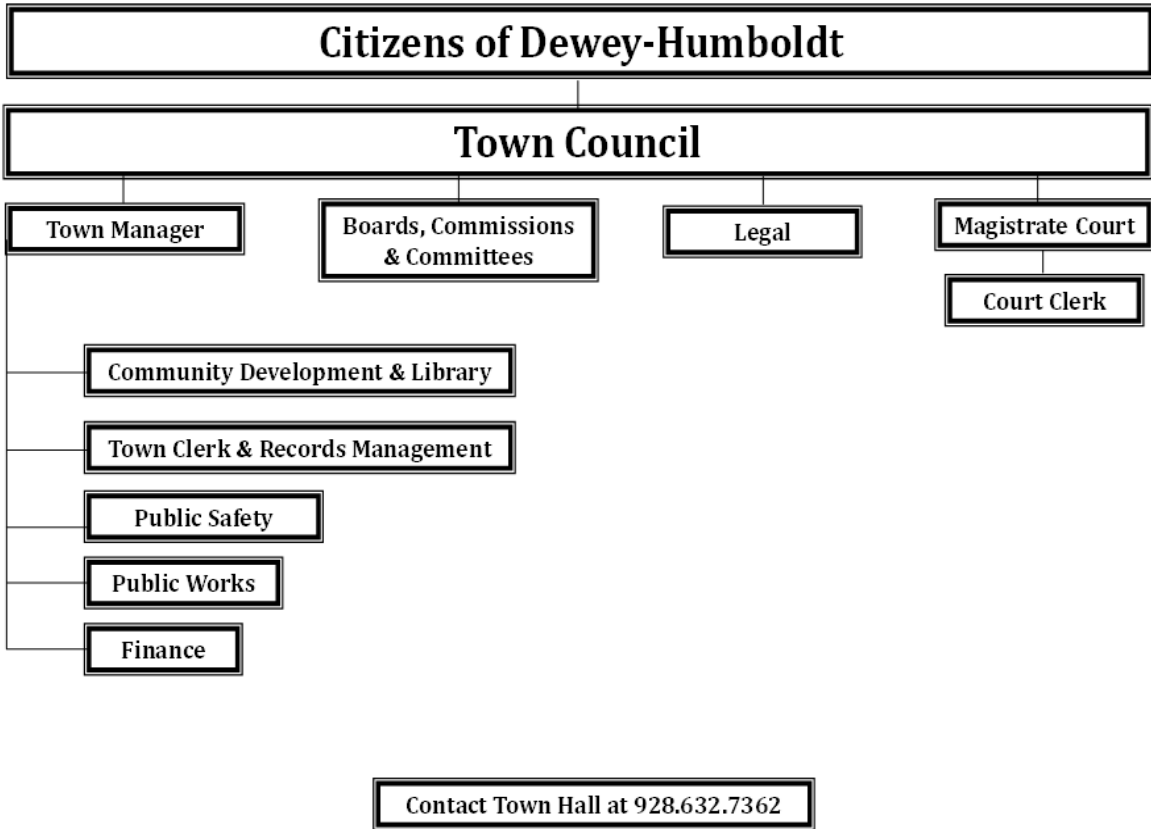
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Dewey-Humboldt Organizational Chart



Total FY 2025-26 Final Budget

FUND	Audited 2023-24 Actual	Adopted 2024-25 Budget	Estimated 2024-25 Expenditures	Final 2025-26 Budget	% increase (-decrease)
GENERAL	\$ 2,780,967	\$ 5,250,625	\$ 3,577,538	\$ 5,721,158	8.96%
HIGHWAY USERS	\$ 434,456	\$ 2,333,000	\$ 653,000	\$ 2,340,000	0.30%
GRANTS	\$ 471,705	\$ 1,050,000	\$ 180,000	\$ 1,160,000	10.48%
CAPITAL IMPROVEMENTS	\$ 1,679,678	\$ 3,000,000	\$ -	\$ 3,000,000	0.00%
TOTAL ALL FUNDS	\$ 5,366,807	\$ 11,633,625	\$ 4,410,538	\$ 12,221,158	5.05%

Expenditure Limitation

FY 26 Draft Budget excluding transfers out	12,221,158
HURF Expenditures (net of GF transfer)	(789,529)
Grants	(1,160,000)
Contingency budget (likely not spent)	(2,300,000)
Bonds for Town Facilities	(3,000,000)
Amount Subject to Expenditure Limitation	4,971,629
FY26 Expenditure Limitation from State of Arizona	6,470,042
Amount Subject with Bonds	(4,971,629)
Balance of Expenditure Limitation	1,498,413
FY26 Expenditure Limitation from State	6,470,042
FY25 Expenditure Limitation from State	6,270,412
Increase in Expenditure Limitation	199,630

Personnel Budget

Below is a list of the positions budgeted as compared to FY2024-25. One new position is requested for FY 2025-26 – an additional Public Works Laborer.


Department	POSITION	FY2024	FTEs*	
			FY2025	FY2026
Town Council & Management	Town Manager	1.00	1.00	1.00
Community Development	Building Official/Bldg Inspector	1.00	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	2.00
Town Clerk	Town Clerk	1.00	1.00	1.00
	Executive Assistant	0.00	0.00	1.00
	Deputy Town Clerk	1.00	1.00	0.00
Magistrate Court	Town Magistrate	0.20	0.20	0.20
	Court Clerk	0.90	0.90	0.90
Total		13.30	13.30	14.30

* Full time equivalent


Other personnel budget related items that affect all departments are:

- Wage adjustments: The draft budget includes a 2.5% merit and 2.5% 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

 <div style="text-align: center;"> Town of Dewey Humboldt General Fund Summary FY 2026 Final Budget </div>					
GENERAL FUND	FY2024 Actual	FY 2025 Budget	FY2025 Estimated	FY 2026 Budget	% Change, Budget
OPERATING REVENUES					
Local Taxes	1,246,859	1,400,000	1,350,000	1,350,000	-4%
State Shared Revenue	1,873,567	1,920,855	1,922,000	1,992,744	4%
Utility Franchise fees	98,318	90,000	100,000	100,000	11%
Permits and Fees	180,850	176,200	207,000	206,200	17%
Court Revenue	29,392	20,000	30,000	30,000	50%
Miscellaneous and Interest	609,064	15,000	302,800	15,000	0%
Total Revenues	4,038,049	3,622,055	3,911,800	3,693,944	2%
OPERATING EXPENDITURES					
Town Council & Management	196,044	213,650	199,670	249,050	17%
Town Clerk	224,720	262,260	290,600	332,720	27%
Finance	110,293	160,200	154,000	159,500	0%
Legal	623,286	205,000	345,500	175,000	-15%
IT Support	39,523	100,000	40,000	85,000	-15%
Magistrate Court	76,525	101,195	101,059	99,655	-2%
Public Safety	114,494	699,500	584,760	646,113	-8%
Community Development & Library	335,389	556,290	364,353	565,090	2%
Public Works Operations	490,897	602,530	527,596	739,030	23%
Engineering	365,050	300,000	460,000	70,000	-77%
Total Expenditures	2,576,221	3,200,625	3,067,538	3,121,158	-2%
Net General Fund Operations	1,461,827	421,430	844,262	572,786	
One-time sources (uses)					
One-time State Shared Revenue	359,724	96,203	96,203	-	-100%
Non-departmental & Contingency	-	(1,500,000)	-	(2,300,000)	53%
Public Works Capital	(204,746)	(250,000)	(210,000)	(300,000)	20%
Legal Fees Superfund Site	-	(300,000)	(300,000)	-	-100%
Transfers Out	(1,679,678)	(1,616,986)	-	(1,550,471)	-4%
Total One-time sources (uses)	(1,524,700)	(3,570,783)	(413,797)	(4,150,471)	16%
Ending Balance					
Net Change in Fund Balance	(62,873)	(3,149,353)	430,465	(3,577,685)	(Budgeted Use of Fund Balance)
Fund Balance at the Start of the Year	10,840,455	10,777,582	10,777,582	11,208,048	
Fund Balance - Ending	10,777,582	7,628,229	11,208,048	7,630,363	


HURF Fund Summary

 Town of Dewey Humboldt HURF Fund Summary FY2026 Final Budget					
HURF FUND	FY2024 Actual	FY 2025 Budget	FY2025 Estimated	FY 2026 Budget	% Change, Budget
REVENUES					
Highway User Revenue (HURF)	443,305	458,670	458,670	481,395	5%
Transfer in from General Fund	-	1,616,986	-	1,550,471	-4%
Interest Earnings	46,969	10,000	15,000	10,000	0%
Total Revenues	490,273	2,085,656	473,670	2,041,866	-2%
EXPENDITURES					
Maintenance	167,369	383,000	272,000	390,000	2%
Capital Expenditures	350,014	1,950,000	381,000	1,950,000	0%
Total Expenditures	517,383	2,333,000	653,000	2,340,000	0%
Ending Balance					
Net Change in Fund Balance	(27,110)	(247,344)	(179,330)	(298,134)	(Budgeted Use of Fund Balance)
Fund Balance at the Start of the Year	416,344	477,464	477,464	298,134	
Fund Balance - Ending	477,464	230,120	298,134	(0)	

Grant Summary

 Town of Dewey Humboldt Grant Fund Summary FY 2026 Final Budget					
GRANT FUND	FY2024 Actual	FY 2025 Budget	FY2025 Estimated	FY 2026 Budget	% Change, Budget
REVENUES					
ARPA Funds	408,413	-	-	-	
Opioid Settlement	-	-	60,000	60,000	
CDBG Grant	13,293	400,000	70,000	400,000	
Flood Control Reimbursement	50,000	-	50,000	50,000	
Misc Grants	-	650,000	-	650,000	
Transfer In from General Fund	-	-	-	-	
Total Revenues	471,705	1,050,000	180,000	1,160,000	10%
EXPENDITURES					
ARPA Funds	408,413	-	-	-	
Opioid Settlement	-	-	60,000	60,000	
CDBG Grant	13,293	400,000	70,000	400,000	
Flood Control Reimbursement	50,000	-	50,000	50,000	
Misc Grants	-	650,000	-	650,000	
Total Expenditures	471,705	1,050,000	180,000	1,160,000	10%
Ending Balance					
Net Change in Fund Balance	-	-	-	-	(Budgeted Carryforward)
Fund Balance at the Start of the	-	-	-	-	
Fund Balance - Ending	-	-	-	-	

Capital Fund Summary

 Town of Dewey Humboldt Capital Fund Summary FY 2026 Final Budget					
CAPITAL FUND	FY2024 Actual	FY 2025 Budget	FY2025 Estimated	FY 2026 Budget	% Change, Budget
REVENUES					
Bond Proceeds	-	3,000,000	-	3,000,000	0%
Transfer from General Fund	1,679,678	-	-	-	
Total Revenues	1,679,678	3,000,000	-	3,000,000	0%
EXPENDITURES					
Capital Expenditures - City Hall	1,679,678	1,500,000	-	1,500,000	0%
Capital Expenditures - Public Works Facility	-	500,000	-	500,000	0%
Capital Expenditures - Contingency	-	1,000,000	-	1,000,000	0%
Total Expenditures	1,679,678	3,000,000	-	3,000,000	0%
Ending Balance					
Net Change in Fund Balance	-	-	-	-	
Fund Balance at the Start of the	-	-	-	-	
Fund Balance - Ending	-	-	-	-	

General Fund Proposed FY 2025-26 Revenues

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
GENERAL FUND					
Revenues					
10-100-3100	Local Sales Tax	1,246,859	1,400,000	1,350,000	1,350,000
10-100-3202	Building Fees	158,273	150,000	185,000	180,000
10-100-3310	Income Tax	828,763	867,000	867,000	903,374
10-100-3310	Income Tax - One-time increase	359,724	96,203	96,203	-
10-100-3320	State Sales Tax	677,775	684,299	674,000	699,818
10-100-3330	Vehicle License Tax	367,029	369,556	381,000	389,552
10-100-3403	Planning & Zoning Fees	14,892	20,000	15,000	20,000
10-100-3420	Public Works Fees	7,685	6,200	7,000	6,200
10-100-3425	Utility Franchise Fees	98,318	90,000	100,000	100,000
10-100-3501	Court Revenues	29,392	20,000	30,000	30,000
10-100-3801	Interest Earnings	604,960	10,000	300,000	10,000
10-100-3802	Contributions	2,823		1,800	
10-100-3804	Miscellaneous	1,281	5,000	1,000	5,000
10-100-3995	Budgeted use of Fund Balance	-	3,149,353		3,577,685
Total Revenues:		4,397,773	6,867,611	4,008,003	7,271,629

Significant Changes

- Local sales tax is budgeted at a 4% decrease from FY25, based on the trend we have seen so far this year.
- State Shared Income Tax** is decreasing overall. However, we had reserved \$96,203 of the shared income tax amount last year due to the anticipated decline associated with the tax rate change to 2.5%. The actual decrease was less significant than expected, resulting in an operating increase for this fiscal year. Excluding the reserved amount, the state-shared revenue has increased by \$71,889
- In FY26, a total of \$3,491,285 from the fund balance will be used, with \$1,500,000 allocated to the contingency reserve, \$1,519,471 designated for transfers to the Highway User Revenue Fund (HURF), and the remaining set aside for other one-time expenditures within the General Fund.

HURF Fund Proposed FY 2025-26 Revenues

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
Highway User Revenue Fund (HURF)/ Restricted					
Revenues					
20-100-3340	HURF	455,427	458,670	458,670	481,395
20-100-3600	Interest Earnings	40,149	10,000	15,000	10,000
20-100-3700	Transfer-in from General Fund	-	1,616,986		1,519,471
20-100-3995	Carryforward Fund Balance	-	247,344		329,134
Total Revenues:		495,576	2,333,000	473,670	2,340,000

Significant Changes

- FY26 HURF revenues are estimated by ADOR, which are showing a \$22,725 increase from FY25.
- Transfer in from General Fund to fund increase in pavement preservation and road improvements.
- Budgeting to use the accumulated fund balance of \$329,134 in FY26.

Grant Fund Proposed FY 2025-26 Revenues

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
GRANT FUND					
Revenues					
22-100-3350	Opioid Settlement Receipts			60,000	60,000
22-100-3370	ARPA Grant Revenue	408,413	-	-	-
22-100-3380	CDBG Grant Rev	13,293	400,000	70,000	400,000
22-100-3390	Misc. Grants	-	650,000	-	650,000
22-100-3400	Flood Control Reimbursement	50,000		50,000	50,000
Total Revenues:		471,705	1,050,000	180,000	1,160,000

Significant Changes

- Opioid Settlement receipts are from the One Arizona Agreement, Dewey receives a portion of the settlement and then passes the funds on to the Partners Against Narcotics Trafficking (PANT) organization based on Council’s direction.
- The flood control district provides funding for drainage projects in the Town.
- The CDBG and Misc Grants appropriations are put into place for potential grants.

Capital Improvement Fund Proposed FY 2024-25

Revenues

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
CIP Fund					
Revenues					
30-100-3900	Loan Proceeds	-	3,000,000	-	3,000,000
30-100-3900	Transfer In from Other Funds	1,679,678	-	-	-
Total Revenues		1,679,678	3,000,000	-	3,000,000

Significant Changes

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

General Fund Expenditures

FY 2024-25

Town Council and Management

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		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	137,779	137,700	139,000	141,830
10-413-4100	Allowances	720	720	720	720
10-413-4101	Moving Allowance	-	-	-	-
10-413-4110	Health Insurance	13,389	15,430	15,430	14,730
10-413-4111	Dental & Vision Insurance	583	660	660	660
10-413-4120	Retirement (401A Acct.)	16,660	16,520	16,520	17,020
10-413-4150	Medicare	2,013	2,010	2,010	2,070
10-413-4160	State Unemployment	4	210	210	210
10-413-4170	Workers Compensation	353	350	320	360
10-413-5002	OSP Professional Services	-	5,000	-	36,000
10-413-6010	Dues & Memberships	9,399	8,350	8,350	8,500
10-413-6020	Training and Travel	10,416	15,000	10,000	15,000
10-413-6040	Town League Display	346	5,000	2,000	5,000
10-413-6100	Publications and Subscriptions	420	-	250	250
10-413-6200	Print, Publish, Advertise	514	2,000	1,000	2,000
10-413-6300	General Supplies	1,468	500	1,200	1,200
10-413-6400	Employee Recognition/Appreciation	1,980	3,000	2,000	3,500
10-413-6520	Telephone	-	1,200	-	-
Total Town Council and Management:		196,044	213,650	199,670	249,050

Significant Changes

- Budget increasing as a result of the OSP Professional Services budget of \$36,000 for a leadership consultant

Town Clerk & Records Management

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
GENERAL FUND					
Expenditures					
Town Clerk & Records Management					
10-414-4000	Salary & Wages	116,447	118,070	133,690	140,380
10-414-4010	Overtime	-	1,000	1,000	1,000
10-414-4100	Allowances	1,080	1,080	1,080	1,080
10-414-4110	Health Insurance	24,503	29,440	28,400	28,040
10-414-4111	Dental & Vision Insurance	1,181	1,320	1,320	1,320
10-414-4120	Retirement	14,102	14,290		16,960
10-414-4150	Medicare	1,704	1,740	1,970	2,060
10-414-4160	State Unemployment	8	420	420	420
10-414-4170	Workers Compensation	172	300	320	360
10-414-5100	Software (Granicus, AmerLegal)	22,930	32,000	25,000	32,000
10-414-5200	OSP Contracts	8,161	10,000	40,000	55,000
10-414-5300	Elections	-	20,000	10,000	20,000
10-414-6010	Professional Memberships	405	600	600	600
10-414-6020	Training and Travel	4,071	2,500	4,000	4,000
10-414-6100	Newsletter	22,072	20,000	20,000	20,000
10-414-6200	Print, Publish, Advertise	5,386	6,000	6,000	6,000
10-414-6300	General Supplies	-	1,000	-	1,000
10-414-6380	Software Maintenance	2,498	2,500	2,500	2,500
Total Town Clerk and Public Records:		224,720	262,260	276,300	332,720

Significant Changes

- Personnel costs are increasing with the position change from Deputy Town Clerk to Executive Assistant as well as the town-wide 2.5% Cost of Living and 2.5% Merit.
- Increase to OSP Contracts for work on Town meeting minutes and \$15,000 for a Public Records Request software system.

Finance and Budget

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
GENERAL FUND					
Expenditures					
Finance and Budget					
10-415-5001	OSP Audit Services	16,500	17,000	17,000	17,500
10-415-5200	OSP Contracts	85,524	130,000	125,000	130,000
10-415-6300	General Supplies	-	200	-	-
10-415-6380	Software Maint and Acquisition	8,269	13,000	12,000	12,000
Total Finance and Budget:		110,293	160,200	154,000	159,500

Significant Changes

- OSP Audit Services – slight increase as per contract.
- OSP Contracts- Contracted Accountant and Finance Director, plus payroll service and Health Savings Account administration. Slight increase budgeted to cover costs.

Legal

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
GENERAL FUND					
Expenditures					
Legal					
10-416-5001	OSP Town Attorney	100,050	80,000	120,000	100,000
10-416-5002	OSP Legal Services	501,636	400,000	500,000	50,000
10-416-6030	OSP Public Defender	-	1,000	1,500	1,000
10-416-6302	OSP Prosecutor	21,600	24,000	24,000	24,000
Total Legal:		623,286	505,000	645,500	175,000

Significant Changes

- The OSP Town Attorney budget increasing to cover the costs.
- OSP Legal Services decreased for outside legal services that the Town is utilizing for the superfund site work.

Information Technology

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
GENERAL FUND					
Expenditures					
Information Technology					
10-417-5100	OSP Technical	31,550	40,000	30,000	40,000
10-417-5110	Website & such	7,973	10,000	7,000	10,000
10-417-6380	Software Maint and Acquisition	-	10,000	-	5,000
10-417-6900	Equipment - Non Capital	-	10,000	-	-
10-417-6950	IT Hardware & Equipment	-	30,000	3,000	30,000
Total Information Technology:		39,523	100,000	40,000	85,000

Significant Changes

- Decrease in budget as a result of eliminating the Equipment – Non Capital budget which hasn't been used.

Magistrate Court

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
GENERAL FUND					
Expenditures					
Magistrate Court					
10-421-4000	Salary and Wages	60,872	73,380	73,380	76,390
10-421-4120	Retirement	2,885	3,670	3,670	3,820
10-421-4150	Medicare	887	1,050	1,020	1,100
10-421-4160	State Unemployment	10	630	630	630
10-421-4170	Workers Compensation	152	190	190	190
10-421-5005	OSP Specialized Court Fees	985	2,500	1,000	1,000
10-421-5224	OSP Contracts		3,500	5,000	-
10-421-5303	Lease, Magistrate Court	5,480	6,000	5,500	6,000
10-421-6010	Professional Memberships	-	600	600	600
10-421-6020	Training and Travel	1,046	2,500	1,800	2,500
10-421-6030	Travel, Lodging and Meals	-	500	200	500
10-421-6300	General Supplies	35	700	550	700
10-421-6301	Supply:Books & Subscriptions	-	800	2,544	800
10-421-6500	Utilities (electricity & gas)	1,416	1,500	1,500	1,750
10-421-6520	Telephone	-	675	675	675
10-421-6900	Equip Supply	2,758	3,000	2,800	3,000
Total Magistrate Court:		76,525	101,195	101,059	99,655

Significant Changes

- OSP Contracts – Financial audit is performed on courts every 3 years. Next audit is for FY27, paid in FY28.

Public Safety

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
GENERAL FUND					
Expenditures					
Public Safety					
10-425-5300	OSP Sheriff Services	85,410	620,000	539,155	566,113
10-425-5301	OSP Emergency Response	1,674	2,000	1,700	2,000
10-425-5501	Facilities Sheriff Office	14,276	15,000	15,000	15,500
10-425-5800	Emergency Management	11,405	45,000	11,405	45,000
10-425-5900	Firewise	-	15,000	15,000	15,000
10-425-6500	Utilities (electricity)	1,729	2,500	2,500	2,500
Total Public Safety:		114,494	699,500	584,760	646,113

Significant Changes

- Decrease in Sheriff Services budget – per the new negotiated contract. FY25 was a estimated placeholder since the contract was still being negotiated by the time the budget was entered.
- Firewise – proposing to include the contribution in FY26.
- Emergency management was increased as a contingency for potential Council action.

Engineering

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
GENERAL FUND					
Expenditures					
Engineering					
10-430-5002	OSP Professional	9,155	150,000	10,000	20,000
10-430-5100	OSP Technical	355,895	150,000	450,000	50,000
Total Engineering:		365,050	300,000	460,000	70,000

Significant Changes

- OSP Professional – for water testing for residents, on call engineering services as needed.
- OSP Technical - consultant for superfund site management, budget decreased for FY26.

Public Works & Facilities

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
GENERAL FUND					
Expenditures					
Public Works & Facilities					
10-431-4000	Salary & Wages	247,699	311,160	258,580	411,300
10-431-4010	Overtime	4,119	3,000	4,600	3,600
10-431-4100	Allowances	1,740	1,740	1,800	1,740
10-431-4110	Health Insurance	57,738	88,320	50,000	104,440
10-431-4111	Dental & Vision Insurance	2,804	3,960	3,000	4,620
10-431-4120	Retirement	29,969	37,690	31,460	49,790
10-431-4150	Medicare	3,660	4,580	3,830	6,060
10-431-4160	State Unemployment	24	1,260	1,068	1,470
10-431-4170	Workers Compensation	8,294	10,220	8,140	13,510
10-431-5200	OSP Janitorial Services	5,902	6,600	6,500	6,600
10-431-5500	Facilities, Town Hall Rental	54,909	56,000	55,198	57,000
10-431-5503	Facility Maintenance	54	5,000	5,000	5,000
10-431-5900	OSP Other	6,427	3,200	3,100	3,200
10-431-5903	Liability & Auto Insurance	36,319	35,000	30,000	35,000
10-431-6020	Training and Travel	3,600	3,000	-	3,000
10-431-6100	Publications and Subscriptions	28			
10-431-6300	General Supplies - Town	11,951	9,000	10,000	12,000
10-431-6500	Facilities, Electric Utilities	8,121	8,200	9,000	9,500
10-431-6510	Facilities, Gas Utilities	1,053	1,400	1,320	1,500
10-431-6520	Facilities, Telephone	485	5,000	1,000	1,000
10-431-6595	Vehicle Maintenance	207	2,000	2,000	2,000
10-431-6600	Facilities, Fuel	262	500	1,000	1,000
10-431-6900	Capital Equipment	187,364	200,000	200,000	200,000
10-431-7001	ROW Acquisition	17,382	50,000	10,000	50,000
10-431-7004	Facility Improvements	5,136	5,000	1,000	5,000
10-431-7006	OS Trails & Parks	396	700	40,000	700
Total Public Works:		695,643	852,530	737,596	989,030

Significant Changes

- Salaries and Wages – budgeting for full staffed department which includes vacancies, plus the 2.5% COLAs and 2.5% merit. Also, a proposed new laborer position is included. Hourly rates have also increased with the hiring of experienced equipment operators.

Community Development & Library

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
GENERAL FUND					
Expenditures					
Community Development & Library					
10-465-4000	Salary & Wages	91,693	166,530	146,750	189,580
10-465-4100	Allowances	540	540	540	540
10-465-4110	Health Insurance	12,200	29,440	14,020	28,040
10-465-4111	Dental & Vision Insurance	590	1,320	433	1,320
10-465-4120	Retirement	9,330	16,070	12,680	17,190
10-465-4150	Medicare	1,329	2,420	2,140	2,750
10-465-4160	State Unemployment	14	840	840	1,050
10-465-4170	Workers Compensation	1,396	1,930	1,500	2,220
10-465-5001	OSP P&Z Management	19,877	78,000	2,000	78,000
10-465-5002	OSP Planning Consultant	-	40,000	-	-
10-465-5004	IGA County GIS			12,000	12,000
10-465-5005	IGA Library Service	55,364	41,200	41,200	55,400
10-465-5100	Clean Up Days	26,219	35,000	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	7,500	10,000	10,000	15,000
10-465-5501	Facilities, Library (rental+repair)	30,739	32,000	32,000	32,000
10-465-6010	Professional Memberships	385	1,500	1,000	1,500
10-465-6020	Training and Travel	1,382	1,500	1,000	1,500
10-465-6200	Print, Publish Advertise	28	5,000	-	5,000
10-465-6380	Software maint (windoware; GIS)	2,243	4,000	4,000	4,000
10-465-6930	Agua Fria Days	3,000	3,000	3,000	3,000
10-465-6940	Little League	18,000	21,000	18,000	-
10-465-6950	Community Outreach	53,409	50,000	35,000	80,000
10-465-7400	Capital Equipment	-	-	-	50,000
Total Community Development:		335,389	556,290	364,353	615,090

Significant Changes

- IGA Library Service – increased per County budget and increased service level.
- 4-H Program and Little League moved to Community Outreach.
- Historical Society & Museum - Building \$10,000 and Stamp Mill \$5,000 supported
- Capital Equipment - Budgeting for a new truck for inspections.

Non-Departmental

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		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	1,679,678	-	-	-
10-499-9994	Transfer out to HURF	-	1,616,986		1,550,471
10-499-9995	Contingency	-	1,500,000	-	2,300,000
Total Non-Departmental:		1,679,678	3,116,986	-	3,850,471

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 of \$1,500,000, plus \$800,000 additional capacity for flexibility in the budget.

Highway User Revenue Fund (HURF) Expenditures

HURF

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
Expenditures					
20-431-5900	OSP Road Maintenance	-	100,000	5,000	100,000
20-431-6300	Software Maint & Acquisition	5,069	10,000	9,000	10,000
20-431-6595	Vehicle Maintenance	4,548	8,000	8,000	10,000
20-431-6600	Facilities, Fuel	18,808	30,000	15,000	30,000
20-431-6900	Heavy Equip Maintenance	32,441	35,000	35,000	40,000
20-431-7001	ROW Maint Materials/Acquisition	77,142	200,000	200,000	200,000
20-431-7006	Blue Hills Access	-	500,000	-	500,000
20-431-7008	Road Improvements	-	1,000,000		1,000,000
20-431-9990	5 Yr Chip Seal Program	296,449	450,000	350,000	450,000
Total Public Works Expenditures:		434,456	2,333,000	622,000	2,340,000

Significant Changes

- Slight increase in Vehicle Maintenance.
- Blue Hills Access budget to allow for right of way acquisition work in FY2025-26
- 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 \$2,340,000 is \$1,550,471

Grant Fund Expenditures

Grant Fund

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
Expenditures					
22-430-7800	CDBG Qualified Expenditures	13,293	400,000	70,000	400,000
22-430-7810	Misc Grant Expenditure	-	650,000	-	650,000
22-430-7820	Flood Control Expenditure	50,000		50,000	50,000
22-430-7830	ARPA Grant Expenditures	408,413	-	-	-
22-430-7840	Opioid Settlement Disbursement	-		60,000	60,000
Total Expenditures		471,705	1,050,000	180,000	1,160,000

Significant Changes

- Opioid Settlement receipts are from the One Arizona Agreement, Dewey receives a portion of the settlement and then passes the funds on to the Partners Against Narcotics Trafficking (PANT) organization based on Council’s direction.
- The flood control district provides funding for drainage projects in the Town.
- The CDBG and Misc Grants appropriations are put into place for potential grants.

Capital Improvement Fund Expenditures

Capital Improvement Fund

		FY2023-24	FY2024-25	FY2024-25	FY2025-26
		Audited	Adopted	Estimated	Proposed
Account Number	Account Title	Actual	Budget	Ending	Budget
CIP Fund					
Expenditures					
30-499-9996	Town Hall	1,679,678	1,500,000	-	1,500,000
30-499-9997	Public Works Facility	-	500,000	-	500,000
30-499-9997	Contingency	-	1,000,000	-	1,000,000
GRAND TOTALS - ALL FUNDS		1,679,678	3,000,000	-	3,000,000

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.