



**PUBLIC NOTICE
REGULAR MEETING OF THE COMMON COUNCIL OF
YOUNGTOWN, AZ**

Pursuant to **A.R.S. 38-431.02**, notice is hereby given to the members of the Common Council and the General Public that the Common Council of the Town of Youngtown will hold a **Regular Meeting** open to the public on:

DATE: THURSDAY, March 4, 2010
TIME: 7:00 p.m.
PLACE: TOWN CLUBHOUSE, 12033 CLUBHOUSE SQUARE

1. **Call to Order**
2. **Roll Call**
3. **Pledge of Allegiance and Invocation**
4. **Communications:** Comments, Commendations and Presentations by Mayor, Council Members, staff or members of the public. The Council may not propose, discuss, deliberate or take any legal action on the information presented pursuant to A.R.S. 38-431.02.
 - A. **Communications from Council**
 - B. **Communications from Staff:** Town Manager's Report
5. **Consent**
 - A. **Approval of Minutes:** Minutes of February 18, 2010 Regular Meeting and Work Session.
6. **Business**
 - A. **Discussion and/or Action Re:** Acceptance of Town Audit for Fiscal Year 2008-2009 by Town Auditor Sandy Cronstrum of LarsenAllen LLP accounting firm. (HOFFMAN)
 - B. **Discussion and/or Action Re:** Approval for Mayor to sign "Local Government Acknowledgement and Consent Re: Youngtown Senior Village Affordable Apartments" - Englewood Development Company, Inc. (ROBINSON)
 - C. **Discussion and/or Action Re:** Approval of Ordinance 10-03 amending the Code of Youngtown Title 8 Health and Safety, Chapter 8.08 Refuse Collection and Disposal, by amending Sections 8.08.010 Definitions and 8.08.040 Containers related to the definitions of refuse in order to allow for recyclable material collection and increasing the allowed size of refuse containers, and adding Chapter 8.09 Recyclable Material Collection to allow and regulate the collection of recyclable material throughout the Town. (ROBINSON/CONNELLY)
 - D. **Discussion and/or Action Re:** Accepting that certain easement for a public roadway, of the southernmost eight-feet of the rear yard of the residential property located at 11417 W. Duluth Avenue, executed by Mr. Gordon Buchert on February 4, 2010. (HANNAH)
 - E. **Discussion and/or Action Re:** Approval of Resolution No. 10-05 adopting the *2009 Maricopa County Multi-Jurisdictional Multi-Hazard Mitigation Plan* for a period of five (5) years, as an official update and replacement of the previous hazard mitigation plan, for the Town of Youngtown. (HANNAH)
 - F. **Discussion and/or Action Re:** Designation of Public Works Manager as the Designated Applicant Agent on behalf of the Town for emergency assistance through the Arizona Department of Emergency Management (ADEM). (HANNAH)
7. **Call for Executive Session**

Executive Session: Convene Executive Session pursuant to A.R.S. § 38-431.03(A)(3) for discussion or consultation for legal advice with the Town Attorney for legal advice regarding any above agenda items, as needed.
8. **Citizens Comments/Appearances from the floor:** Please complete a speaker request form for the Town Clerk, listing the subject you would like to discuss. Each speaker is limited to five (5) minutes. Before you begin to speak, identify yourself by clearly stating for the record, your name and address. **Non-Agenda items:** This is the time for citizens who would like to address the Town Council on any non-agenda item. The Council will listen to comments, and may take any one of the following: 1) Respond to criticism, 2) Request that staff investigate and report on the matter, or 3) Request that the matter be scheduled on a future agenda.

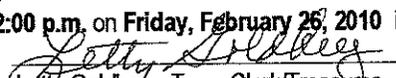
Announcement of next Work Session and Regular Meeting: Thursday, March 18, 2010, at 7:00 p.m.

Adjournment.

*NOTE: Persons with special accessibility needs, including large print materials or interpreter, should contact the Town Clerk's office at 623-933-8286 or TDD 623-974-3665 no later than 24 hours in advance of regular scheduled meeting time. To speak on an Agenda item, a comment form must be presented to the Town Clerk at least five (5) minutes before the Council Meeting. Citizens may appear before the Council to present their views on any subject concerning Town Government. The Council, however, may not discuss, consider, or decide items NOT on the Agenda (A.R.S. 38.431.02 (H)). The Council will, if necessary, follow up at a later date. Due to the limitation of time, citizens' comments are requested not to exceed five (5) minutes.

POSTING CERTIFICATION OF THIS NOTICE

The undersigned hereby certifies that a copy of the attached notice and agenda were duly posted **2:00 p.m.** on **Friday, February 26, 2010** in accordance with the statement filed by the Town Clerk, with the Attorney General's office.


Letty Goldberg, Town Clerk/Treasurer



MINUTES OF REGULAR MEETING OF THE COMMON COUNCIL OF YOUNGTOWN, AZ

THURSDAY, March 4, 2010, TOWN CLUBHOUSE, 12033 CLUBHOUSE SQUARE

1. **Call to Order** Mayor LeVault called the meeting to order at 7:03 p.m.
2. **Roll Call** Council present: Mayor Michael LeVault, Vice Mayor Jacob Duran, Councilmembers Margaret Chittenden, Dorena Mello, Susan MacKay, and Judy Johnson. Council excused: Councilmember Shirley Oglesby. Staff present: Town Manager Lloyce Robinson, Town Attorney Michelle Swann, Chief of Police Terry McDonald, Lt. Duran Robertson, Public Works Manager Mark Hannah, Town Marshal Dan Connelly, Finance Officer Jackie Hoffman, and Town Clerk/Treasurer Letty Goldberg.
3. **Pledge of Allegiance and Invocation** Pledge led by Councilmember Chittenden. Invocation offered by Pastor Charles Ring.
4. **Communications:**
 - A. **Communications from Council**

Mayor LeVault

 - Councilmember Oglesby isn't here this evening because she is ill, but I want to share her good news. CDAC (Community Development Advisory Committee) has given preliminary approval of \$325,000 for Phase I Fire Flow Project. Town has pledged up to \$75,000 as leverage for this Community Development Block Grant (CDBG) project. Since day one as Mayor I have been committed to infrastructure improvements for the Town. CDAC will finalize the grant amounts at their April meeting and it will go to the County Board of Supervisors for approval in May or June. Public Works Manager Mark Hannah did a great job in presenting our project to CDAC.
 - Revenue streams can be raided. Grant money is going to become even more important in funding local government.
 - The meeting with the El Mirage Mayor and City Manager was postponed but we still plan to meet with them regarding sand and gravel operations in the river by the Agua Fria Ranch Subdivision. Residents in El Mirage don't want it any more than we do. A 20 to 30 year mining project does not belong next to high density residential areas. The ultimate battle will be with the Indian tribes. A mining permit was issued in 2006, but they still need an air quality permit.

Councilmember MacKay

 - I watched Cisco on TLC. They have a program that follows four female Sheriff's Deputies in the Northwest Valley. Sgt Evans and Cisco assisted in a drug search and arrest. Although they never mentioned Youngtown there were photos of the Town Complex and sites on Grand Avenue. Cisco did find the drugs. I am hoping to get a copy of the tape for the Youngtown Historical Museum.
 - The Youngtown Historical Museum will have a soft opening on Saturday, March 13 for Youngtown Historical Society board members. On Saturday, March 27, from 11 a.m. to 1 p.m. will be the Grand Opening following the Mayor's Town Hall Meeting at 9 a.m. in the Clubhouse. To arrange a tour of the museum, call the Library. Each month in the Village Reporter we will have a history question about Youngtown. From the correct answers submitted, a name will be drawn and the winner will receive a \$5 gift card for QT. Entries should be submitted at the Library.

Councilmember Chittenden

 - Welcome Chief McDonald.
 - B. **Communications from Staff: Town Manager's Report:**

Town Manager Robinson

 - On Wednesday the Town had its CDBG monitoring. Town Clerk Letty Goldberg handled it well. Public Works Manager Mark Hannah had another commitment that day. Maricopa County Community Development now monitors the completed project (Phase I Alley Paving) and the current project (Phase II Alley Paving).
 - Friday is Vin etching at the Police Department. Anyone wanting to have their vehicle windows vin etched should call Bonnie Medrano at the Police Department to schedule an appointment.
 - Target date for the new website is March 15 but may be put back a week.

- We have started work on the preliminary budget. We are seeing a big gap between revenues and expenditures. We are expecting a shortfall in Urban Revenue Sharing. Revenues are looking to be \$500,000 short of last year. There is a two-year lag in Urban Revenue Sharing funds. We are now receiving moneys collected for 2008-09.
- We have been creative in our budgeting. It is a difficult task. It is not just cutting. I don't want us to become stagnant. Funds continue to be swept by the Legislature. Local sales taxes have been consistent.
- Budget briefings have been scheduled for March 23, March 25, April 6 and April 8. Department Heads will be defending their budgets. Then we will begin preparing the tentative budget.
- Mayor's Town Hall Meeting will be from 9 to 11 a.m. on Saturday, March 27. Another Mayor's Town Hall Meeting is scheduled for Monday, April 19 from 6 to 8 p.m.

Chief McDonald

- I am pleased to be here. Looking forward to citizens and officers working together. Glad to be back in the mainstream.

Lt. Duran Robertson

- I saw the Sun City Fire Department's Monthly Incident Report and thought it would be good to prepare a monthly report for the Police Department. Statistics are not complete because we don't get all the information from the Sheriff's Office. We will be tracking our own statistics for this report.

Councilmember Johnson

- Thank you for the report. I would like a copy of the report.

5. Consent

- A. Approval of Minutes:** Minutes of February 18, 2010 Regular Meeting and Work Session.

Motion to approve Consent Agenda – Councilmember Chittenden

Second – Vice Mayor Duran

Motion passed unanimously on a voice vote.

6. Business

- A. Discussion and/or Action Re:** Acceptance of Town Audit for Fiscal Year 2008-2009 by Town Auditor Sandy Cronstrum of LarsenAllen LLP accounting firm. (HOFFMAN)
Sandy Cronstrum, Town Auditor

- I am the principal auditor for the Town's annual audit. In June 1, 2009 Cronstrum Osuch merged with LarsenAllen. It will give us a little more horsepower and help us retain auditors. LarsenAllen is based in Minneapolis. We did not have to prepare a single audit this year as the Town did not receive more than \$500,000 in federal grants.
- We had one finding. This is to explain that we audit your books and prepare your financial report. We review journal entries and to facilitate the report we make journal entries to conform.

Motion to accept Town Audit for Fiscal Year 2008-2009 from LarsenAllen LLP – Councilmember

Mello

Second – Councilmember Johnson

Motion passed unanimously on a voice vote.

- B. Discussion and/or Action Re:** Approval for Mayor to sign "Local Government Acknowledgement and Consent Re: Youngtown Senior Village Affordable Apartments" - Englewood Development Company, Inc. (ROBINSON)
Town Manager Robinson

- I would like to introduce Nick Surak and Brian Pozen from Englewood Development Company. Many of you will be familiar with what they produce. Their company built and owns River Bend I and II Apartments. They would like to build more senior affordable apartments in Youngtown's Redevelopment District. Englewood wants to apply for construction credits. This is not approval of the project but approval for the Mayor and Town Manager to sign documents for them to apply for these credits. In the materials provided you is a map showing parcels A and B purchased by Englewood. The proposed project would be built on Parcel A.

Nick Surak

- Our company has built two senior communities in Youngtown. We want to apply for federal construction credits and need the Town's awareness and support for our application.

Mayor LeVault

- Does this involve Mountain View apartments?

Town Manager Robinson

- Mayor, that is an off-line discussion.

Mr. Surak

- Englewood owns and manages 70 properties in Arizona, Indiana and Illinois. The acknowledgement is part of a package requesting construction credits.
- The Arizona Department of Housing administers the federal funding for tax credits for building affordable housing. It is a very competitive process. If we are successful it would provide equity for the project which in turn allows us to charge lower rents. It falls under Internal Revenue Code 42. It is the primary mechanism for building affordable housing. The property manager lives on site. Pat currently manages River Bend I and II. She would be the manager for Aurora Village Apartments.

Councilmember Johnson

- Who owns the property you are purchasing?

Mr. Surak

- Ensign Company acquired the property when they recently purchased Sun View Care Center.

Motion to approve Mayor signing "Local Government Acknowledgement and Consent Re: Aurora Village Affordable Apartments – Councilmember Johnson

Second – Vice Mayor Duran

Motion passed unanimously on a roll call vote.

- C. **Discussion and/or Action Re:** Approval of Ordinance 10-03 amending the Code of Youngtown Title 8 Health and Safety, Chapter 8.08 Refuse Collection and Disposal, by amending Sections 8.08.010 Definitions and 8.08.040 Containers related to the definitions of refuse in order to allow for recyclable material collection and increasing the allowed size of refuse containers, and adding Chapter 8.09 Recyclable Material Collection to allow and regulate the collection of recyclable material throughout the Town. (ROBINSON/CONNELLY)

Marshal Connelly

- On February 18 Parks & Sons representatives were present to discuss the elements of their recycling program. Parks & Sons is not here this evening.

Town Attorney Swann

- You have two versions of the Ordinance before you. I have been in contact with Parks & Sons and they are ok with either version but their preference is version two. Dr. French was sent copies of both versions but I have not received a response. The plan was to make the Code for recycling flexible so that it would not have to be returned to Council for every little adjustment to the program. That would be handled by agreement between the Town and the vendor.

Councilmember Johnson

- What about the three options? I thought Council was going to decide on which of the three options we wanted.

Mayor LeVault

- We don't want to force anyone into having to recycle so that eliminates Option 3.

Councilmember Chittenden

- Some people can't handle the 96 gallon container and get it out to the curb. Will they be able to use smaller containers?

Town Attorney Swann

- Under Americans with Disabilities Act and Arizonans with Disabilities Act it is necessary to provide accommodations. This would be on a case by case basis.

Councilmember MacKay

- There is some confusion about the Ordinance. This is to adopt an ordinance to allow a recycle program. It can be decided later what the option should be. It does require containers to have a lid.

Vice Mayor Duran

- A 96-gallon trash bin filled with recycling materials would be a lot lighter than one filled with trash.

Mayor LeVault

- Code would require a container with a cover that would contain recyclable materials instead of boxes and bags. This is flexible but no debris flying around.

Marshal Connelly

- This recycling ordinance would make the recycling program legal. Without this change, the recycling materials placed at the curb would be considered littering. We are expanding the ordinance. Put a control on recycling so that it must be contained.

June Miller, Youngtown Resident

- Trash and recycling should be picked up in the alleys where they are available. What are alleys for? My recycling container doesn't fit in my garage. I would have to place it on the east side of my house outside my neighbor's windows.

Councilmember Chittenden

- Some residents don't have access to the alley. It works on my street to go curbside with pickup.

Town Manager Robinson

- Tonight Council is also considering a correction – refuse container size 96 gallon and not 92 gallon.

Motion to approve Ordinance 10-03 amending the Code of Youngtown Title 8 Health and Safety, Chapter 8.08 Refuse Collection and Disposal, by amending Sections 8.08.010 Definitions and 8.08.040 Containers related to the definitions of refuse in order to allow for recyclable material collection and increasing the allowed size of refuse containers, and adding Chapter 8.09 Recyclable Material Collection to allow and regulate the collection of recyclable material throughout the Town – Councilmember Mello

Second –Vice Mayor Duran

Motion passed unanimously on a roll call vote.

- D. Discussion and/or Action Re:** Accepting that certain easement for a public roadway, of the southernmost eight-feet of the rear yard of the residential property located at 11417 W. Duluth Avenue, executed by Mr. Gordon Buchert on February 4, 2010. (HANNAH)

Public Works Manager Hannah

- The Town has been paving alleys to cut down on dust particulates. People have been driving across a strip of Mr. Buchert's back yard as if it were an alley. Mr. Buchert is giving the Town an easement for that strip so that it can be paved. This is a "housekeeping" action.

Motion to accept that certain easement for a public roadway, of the southernmost eight-feet of the rear yard of the residential property located at 11417 W. Duluth Avenue, executed by Mr. Gordon Buchert on February 4, 2010 – Councilmember Mello

Second – Vice Mayor Duran

Motion passed unanimously with a voice vote.

- E. Discussion and/or Action Re:** Approval of Resolution No. 10-05 adopting the 2009 Maricopa County Multi-Jurisdictional Multi-Hazard Mitigation Plan for a period of five (5) years, as an official update and replacement of the previous hazard mitigation plan, for the Town of Youngtown. (HANNAH)

Public Works Manager Hannah

- Five years ago Council adopted the Maricopa County Multi-Jurisdictional Multi-Hazard Mitigation Plan. This is an update of the plan. Representatives of the County and jurisdictions have been meeting for several months to revise the plan. Its focus is to address the handling of any kind of hazard in Maricopa County from weapons of mass destruction, to dam breaks and rail accidents. Maricopa County has submitted the plan to the Department of Homeland Security for approval. We could anticipate the possibility of wildfires. Council is asked to approve a plan that will be in effect for five years.

Town Manager Robinson

- The plan needs to be corrected to have the name of the current Chief of Police identified.

Councilmember Chittenden

- I would be concerned about a plane crashing or an engine falling off an aircraft.

Marshal Connelly

- This plan is just one of the layers of emergency preparedness. There is a State plan, a Homeland Security plan, a fire department plan.

Mayor LeVault

- It is good to have a plan on the shelf, that you've thought about what to do in an emergency.

Councilmember Mello

- Mark Hannah's title also needs to be corrected in the plan document.

Motion to approve Resolution No. 10-05 adopting the 2009 Maricopa County Multi-Jurisdictional Multi-Hazard Mitigation Plan for a period of five (5) years, as an official update and replacement of the previous hazard mitigation plan, for the Town of Youngtown – Councilmember Chittenden
Second – Councilmember Mello
Motion passed unanimously with a voice vote.

- F. **Discussion and/or Action Re:** Designation of Public Works Manager as the Designated Applicant Agent on behalf of the Town for emergency assistance through the Arizona Department of Emergency Management (ADEM). (HANNAH)
Public Works Manager Hannah
- This is a follow up on the Mutual Aid Agreement to designate an Applicant Agent to act in an emergency requesting aid from the Arizona Department of Emergency Management.

Motion to designate Public Works Manager as the Designated Applicant Agent on behalf of the Town for emergency assistance through the Arizona Department of Emergency Management (ADEM) – Councilmember Johnson
Second – Councilmember MacKay
Motion passed unanimously on a voice vote.

7. Call for Executive Session
None needed.

8. Citizens Comments/Appearances from the floor:

Betty Alton, Manager, Youngtown Home Apartments

- On Tuesday this area was hit hard with graffiti. We are still trying to clean this mess up. This is seriously costing us money. Normans moving trucks were hit. They broke through a fence and sprayed everything stored there. Police Officers have been taking reports. Graffiti makes the town look bad.

Mayor LeVault

- Staff will work with the Chief McDonald on this.

Town Manager Robinson

- Lt. Robertson mentioned in his report that the Police are aware of who is doing the graffiti.

Mayor LeVault

- Resident Terry Martinez filled out a comment form but had to leave. She asked what to do about a loose dog and is most of the crime in Town coming from outside of Town?

Officer Randy French

- If we can catch the dog we will turn it over to County Animal Control. Yes, the majority of crime is from out of town.

Mayor LeVault

- Staff, have someone call Ms. Martinez to answer her questions.

Announcement of next Work Session and Regular Meeting: Thursday, March 18, 2010, at 7:00 p.m.

Adjournment.

Motion to adjourn – Councilmember Mello

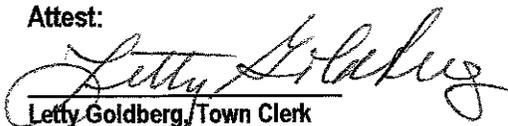
Second – Vice Mayor Duran

Meeting adjourned at 8:38 p.m.



Michael LeVault, Mayor

Attest:



Letty Goldberg, Town Clerk

Minutes approved at the March 18, 2010 Regular Meeting.

3/09/10 Minute



YOUNGTOWN POLICE DEPARTMENT

MONTHLY ACTIVITY REPORT

January 2010



CRIME/ INCIDENT REPORTS TAKEN: 66

- 16 VEHICLES TOWED UNDER THE PROVISIONS OF 28-3511.
- 8 DRUG ARRESTS
- 5 WARRANT ARRESTS:

2 MISDERMENOR WARRANTS
 3 FELONY WARRANTS (AGGRAVATED ASSAULT, RESIDENTIAL BURGLARY, STOLEN VEHICLE)

- 5- CRIMINAL DAMAGE REPORTS
- 2 - DEATH INVESTIGATIONS
- 2- VEHICLE BURGLARY'S
- 2- ASSAULT DV
- 2- TOWN CODE DOG DISTURBING
- 2 -FOUND PROPERTY
- 2 - NON-INJURY TRAFFIC COLLISIONS, 1 HIT AND RUN
- 1 - THEFT
- 1- VIOLATION COURT ORDER
- 1- ARMED ROBBERY / KIDNAPPING
- 1 - ID THEFT
- 1- DUI ARREST
- 1 -TRESPASSING
- 1- LIQUOR VIOLATION ARREST
- 1- FRAUD/ MISUSE CREDIT OF CARD REPORT
- 1- RESIDENTIAL BURGALRY
- 1- MISSING PERSON ADULT - FOUND
- 1- MISSING PERSON (RUNAWAY) JUVENILE - RETURNED
- 1- MISSING CHILD, 2 YEAR OLD FOUND.

ARRESTS:

- 16- SUSPENDED LICENSES
- 12 - CRIMINAL TRAFFIC (Excessive speed, fictitious plates, DUI)
- 12- CRIMINAL MISDERMEANOR INCIDENTS (Disorderly conduct, Domestic Violence, Liquor Violations)
- 16- FELONY ARRESTS:

- 8 Drug Arrests
- 3 Felony Warrants
- 2 Misdemeanor Warrants
- 2 Domestic Violence
- 1 Armed Robbery/Kidnapping

Chief of Police

CIVIL TRAFFIC VIOLATIONS:

115 – Civil Violations (Speed, No proof of Insurance, Expire Registration)

TOWN CODE VIOLATIONS:

2– Citations issued, 1 -Warning

OTHER CALLS FOR SERVICE:

7- SUSPICIOUS PERSONS OR ACTIVITY CALLS

16- FIGHTS/DISTURBANCES OR DOMESTIC DISTURBANCES

6– ASSIST OTHER AGENCIES

0 – TOWN CODE VIOLATION WARNINGS VEHICLES

6 – REQUEST FOR WELFARE CHECKS

4 LOOSE DOG CALLS

3 – CIVIL MATERS

1 – MOTORIST ASSISTS

3 – MEDICAL CALLS

2- COURT ORDERS SERVED

4- ALARM CALLS

2 – LOUD NOISE/MUSIC DISTURBING CALLS

0- NEIGHBOR DISPUTE

MAJOR INCIDENTS:

- 02-12-10 at 0830 hours, at 111th Ave and Greer a person suspected of being under the influence of Marijuana and Meth drifted left of center and went head-on with a school bus filled with children. Minor injuries, MCSO too jurisdiction.
- On -2-20-10, at 2230 hours, A Youngtown residence reported that while walking to the store he was confronted by three subjects that wanted his property. When he refused they stabbed him in the chest and took his backpack. Serious injury. No suspects, leads, or evidence.
- On 02-10-10, at about 4:00 PM a mother reported that her 9 year old son just disappeared from the front of her house within the last 5 minutes. A 45 minute search utilizing 6 officers and the Posse led to him being found by a Youngtown unit 2.5 miles away at 105th ave and Olive Avenue.

COMMUNITY P.R.I.D.E.

CONTACTS - 42

LEADS - 11

COMMUNITY MEETINGS - 1



YOUNGTOWN POLICE DEPARTMENT

MONTHLY ACTIVITY REPORT

February 2010



CRIME/ INCIDENT REPORTS TAKEN: 50

- 16 VEHICLES TOWED UNDER THE PROVISIONS OF 28-3511.
- 5 DRUG ARRESTS
- 9 WARRANT ARRESTS:

- 4 MISDERMENOR WARRANTS
- 5 FELONY WARRANTS (BURGLARY, DRUGS< DRUGS FOR SALE)

- 7- CRIMINAL DAMAGE REPORTS (4-Graffitis)
- 2 - DEATH INVESTIGATIONS
- 1- VEHICLE BURGLARY'S
- 2- ASSAULT DV
- 0- TOWN CODE DOG DISTURBING
- 0 -FOUND PROPERTY
- 1 - NON-INJURY TRAFFIC COLLISIONS, 1 Injury
- 1 - THEFT
- 0- VIOLATION COURT ORDER
- 1- ARMED ROBBERY / KIDNAPPING
- 0 - ID THEFT
- 1- DUI ARREST
- 1 -TRESPASSING
- 0- LIQUOR VIOLATION ARREST
- 2- FRAUD/ MISUSE CREDIT OF CARD REPORT
- 1- RESIDENTIAL BURGALRY
- 1- MISSING PERSON CHILD 9 - FOUND
- 0- MISSING PERSON (RUNAWAY) JUVENILE - RETURNED
- 0- MISSING CHILD.

ARRESTS:

- SUSPENDED LICENSES
- CRIMINAL TRAFFIC (Excessive speed, fictitious plates, DUI)
- 7- CRIMINAL MISDERMEANOR INCIDENTS (Disorderly conduct, Domestic Violence, Liquor Violations)
- 10 - FELONY ARRESTS:
 - 5 Drug Arrests
 - 5 Felony Warrants
 - 4 Misdemeanor Warrants
 - 1 Domestic Violence

DETECTIVER- Currently Investigating 161 cases.

Chief of Police

DETECTIVE CASES – 145

CIVIL TRAFFIC VIOLATIONS:

168 – Civil Violations (Speed, No proof of Insurance, Expire Registration)

TOWN CODE VIOLATIONS:

5 – Citations issued

OTHER CALLS FOR SERVICE:

13- SUSPICIOUS PERSONS OR ACTIVITY CALLS

8- FIGHTS/DISTURBANCES OR DOMESTIC DISTURBANCES

7 – ASSIST OTHER AGENCIES

5 – TOWN CODE VIOLATION WARNINGS VEHICLES

5 – REQUEST FOR WELFARE CHECKS

4 LOOSE DOG CALLS

3 – CIVIL MATERS

3 – MOTORIST ASSISTS

3 – MEDICAL CALLS

2- COURT ORDERS SERVED

2- ALARM CALLS

2 – LOUD NOISE/MUSIC DISTURBING CALLS

1- NEIGHBOR DISPUTE

MAJOR INCIDENTS:

- 16 year-old female reported a sexual assault after she went to a party in Youngtown. She was unable to remember exact location of occurrence and parents declined prosecution.
- Recently paroled convict and absconder, GABRIEL GARCIA, stops by ex –girl friends in Youngtown uninvited and unexpectedly. She has not seen him in 8 years. In order to get rid of him, she agrees to give him ride in her car to his brothers. While in route to his brothers, he pulls out a pistol and forces her to drive him around a few hours attempting get drugs. He eventually releases her in Avondale, but takes her car. The car is recovered a week later in Phoenix. He is eventually arrested by the department of Public Safety after he is found walking along I17 with kidnapped children. A hostage situation develops as he holds the children hostage with a gun. He eventually is subdued and arrested.
- The Youngtown Police Department, utilizing federally provided funds for salaries, conducts a SEX OFFENDER compliance sweep with the U.S. Marshalls of all sex offenders in Youngtown to confirm they are residing where they are supposed to be. Nineteen (19) sex offenders are confirmed residing in Youngtown.
- In a two week period, 3 police cars and 3 officers' personal cars were damaged, when persons unknown, scratched the paint off the cars while they were sitting in the police department parking lot.

COMMUNITY P.R.I.D.E.

CONTACTS - 60

LEADS - 7

COMMUNITY MEETINGS - 2

ORDINANCE NO. 10-03

AN ORDINANCE OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF YOUNGTOWN, ARIZONA, AMENDING THE CODE OF YOUNGTOWN, ARIZONA, TITLE 8 HEALTH AND SAFETY, CHAPTER 8.08 REFUSE COLLECTION AND DISPOSAL, BY AMENDING SECTIONS 8.08.010 DEFINITIONS AND 8.08.040 CONTAINERS RELATED TO THE DEFINITION OF REFUSE IN ORDER TO ALLOW FOR RECYCLABLE MATERIAL COLLECTION AND INCREASING THE ALLOWED SIZE OF REFUSE CONTAINERS, AND ADDING CHAPTER 8.09 RECYCLABLE MATERIAL COLLECTION TO ALLOW AND REGULATE THE COLLECTION OF RECYCLABLE MATERIAL THROUGHOUT THE TOWN; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR PENALTIES

NOW THEREFORE, BE IT ORDAINED by the Mayor and Common Council of the Town of Youngtown, Arizona, as follows:

Section I. In General.

The Code of Youngtown, Arizona, Title 8 Health and Sanitation, Chapter 8.08 Refuse Collection and Disposal, is hereby amended by amending Sections 8.08.010 Definitions and 8.08.040 Containers to read as follows (deletions in ~~strikeout~~; additions in ALL CAPS):

Chapter 8.08

**REFUSE COLLECTION
AND DISPOSAL**

* * *

8.08.010 Definitions.

In this chapter unless the context otherwise requires:

“COMMINGLED” MEANS TO BLEND OR CAUSE TO BLEND TOGETHER.

“CONTAMINATE” MEANS TO SPOIL, POLLUTE OR MAKE UNCLEAN SO AS TO MAKE SOMETHING UNFIT FOR USE.

“CONTAINER” MEANS ANY PLASTIC OR METAL CONTAINER WITH A TIGHT FITTING LID, REGARDLESS OF WHO OWNS THE CONTAINER, PROVIDED BY THE TOWN OR RECYCLABLE MATERIAL OR RECYCLABLES COLLECTOR FOR COLLECTION OF REFUSE OR COLLECTION OF MATERIALS FROM THE PUBLIC TO BE DONATED OR LEFT TO BE RECYCLED, RECLAIMED, PROCESSED OR REUSED.

“GARBAGE” MEANS ALL PUTRESCIBLE WASTES, EXCEPT SEWER AND BODY WASTES, INCLUDING ALL ORGANIC WASTES PREPARED FOR OR INTENDED TO BE USED AS FOOD OR WHICH HAVE RESULTED FROM THE PREPARATION OF FOOD, INCLUDING ALL SUCH SUBSTANCES FROM PUBLIC AND PRIVATE ESTABLISHMENTS AND RESIDENCES. “RECYCLABLE MATERIAL OR RECYCLABLES” SHALL NOT CONSTITUTE “GARBAGE” FOR PURPOSES OF THIS CHAPTER OR CHAPTER 8.09.

“HAZARDOUS WASTE” MEANS ANY ITEMS THAT CAN BE HAZARDOUS AND/OR HARMFUL INCLUDING BUT NOT LIMITED TO THE FOLLOWING ITEMS: PAINT, POLISHES, VARNISHES, ART OR HOBBY SUPPLIES, PAINT-RELATED MATERIAL, ADHESIVES, AEROSOLS, POISONS, GARDENING SUPPLIES, FIRE EXTINGUISHERS, AUTOMOTIVE PRODUCTS, FLAMMABLES, CLEANERS/WAXES, BATTERIES, LUBRICANTS, ANTIFREEZE, GASOLINE, MOTOR OIL, FUEL ADDITIVES, TRANSMISSION FLUID, TIRES, COMPUTERS, COMMERCIAL OR INDUSTRIAL WASTE, RADIOACTIVE MATERIAL, EXPLOSIVES, AMMUNITION, MEDICAL WASTE, PROPANE TANKS.

“RECYCLABLE MATERIAL OR RECYCLABLES” MEANS ANY SOLID WASTE SEPARATED FROM OTHER SOLID WASTE FOR THE PURPOSE OF BEING RECYCLED. RECYCLABLES MAY INCLUDE, BUT ARE NOT LIMITED TO METALS, PLASTICS, GLASS, CARDBOARD AND PAPER. “RECYCLABLE MATERIAL OR RECYCLABLES” SHALL NOT CONSTITUTE “GARBAGE,” “TRASH” OR “REFUSE” FOR PURPOSES OF THIS CHAPTER OR CHAPTER 8.09.

“RECYCLING” MEANS THE PROCESS OF COLLECTING, SEPARATING, CLEANSING, TREATING, AND RECONSTITUTING POST-CONSUMER MATERIALS THAT WOULD OTHERWISE BECOME SOLID WASTE AND RETURNING THEM TO THE ECONOMIC STREAM IN THE FORM OF RAW MATERIAL FOR RECONSTITUTED PRODUCTS.

“REFUSE” MEANS ALL GARBAGE AND TRASH. “RECYCLABLE MATERIAL OR RECYCLABLES” SHALL NOT CONSTITUTE “REFUSE” FOR PURPOSES OF THIS CHAPTER OR CHAPTER 8.09.

“REFUSE COLLECTOR” MEANS ANY PERSON, FIRM OR ENTITY AUTHORIZED BY THE TOWN TO OPERATE WITHIN THE TOWN FOR THE PURPOSE OF PROVIDING SOLID WASTE COLLECTION SERVICES OR RECYCLING COLLECTION SERVICES TO COMMERCIAL SOLID WASTE GENERATORS.

“TRASH” MEANS YARD WASTE, RUBBISH, WASTE, DEBRIS, AND ALL OTHER NONPUTRESCIBLE WASTES. “RECYCLABLE MATERIAL OR RECYCLABLES” SHALL NOT CONSTITUTE “TRASH” FOR PURPOSES OF THIS CHAPTER OR CHAPTER 8.09.

“YARD WASTE” BRUSH, GRASS AND VEGETATION CLIPPINGS, WEEDS, TWIGS, LEAVES, LIMBS, BRANCHES AND TRUNKS FROM TREES, PALM FRONDS AND GENERAL YARD, GARDEN AND TREE RUBBISH AND WASTE MATERIALS.

~~“Garbage” means all putrescible wastes, except sewage and body wastes, including all organic wastes that have been prepared for, or intended to be used as, food or have resulted from the preparation of food, including all such substances from all public and private establishments and residences.~~

~~“Litter” means all putrescible and nonputrescible solid wastes including garbage, trash, ashes, street cleanings, dead animals, abandoned automobiles, and solid market and industrial waste; any deposit, accumulation, pile or heap of brush, grass, debris, weeds, cans, cloth, paper, rubbish or other unsanitary matter of any kind whatsoever; and any growth of weeds, brush, grass, or other vegetable growth of a height over six inches excluding cultivated garden vegetables, flowers, hedges, shrubbery and trees.~~

~~“Refuse” means all garbage and trash.~~

~~“Refuse collectors” means both collectors of refuse from residential areas and collectors of refuse from commercial or industrial business.~~

~~“Trash” means all nonputrescible wastes.~~

* * *

8.08.040 Containers.

A. Standard Containers. Refuse collectors shall provide semiautomated or automated collection technology and ~~ninety-two (92)~~ NINETY-SIX (96) gallon containers. Any standard container not provided by the refuse collector will be removed by the town and disposed of.

B. Accessory Containers. It is unlawful to place an accessory container on a residential lot without first obtaining a permit from the town.

1. For purposes of this section, “accessory container” means any solid waste container larger than ~~ninety-two (92)~~ NINETY-SIX (96) gallons. “Accessory container” includes, but is not limited to, roll-off containers.

The Code of Youngtown, Arizona, Title 8 Health and Sanitation, is hereby amended to add Chapter 8.09 Recyclable Material Collection and Disposal to read as follows (additions in ALL CAPS):

* * *

CHAPTER 8.09

**RECYCLABLE MATERIAL COLLECTION
AND DISPOSAL**

SECTIONS:

- 8.09.010** **DEFINITIONS.**
- 8.09.202** **RECYCLABLE MATERIAL COLLECTORS.**
- 8.09.030** **COLLECTION HOURS.**
- 8.09.040** **CONTAINERS.**
- 8.09.050** **LOCATION FOR PICK UP.**
- 8.09.060** **USE OF CONTAINERS.**
- 8.09.070** **SPILED RECYCLABLE MATERIAL.**
- 8.09.080** **DUMPING RECYCLABLE MATERIAL.**
- 8.09.090** **BURNING PROHIBITED.**

8.08.010 **DEFINITIONS.**

THIS CHAPTER ADOPTS ALL DEFINITIONS USED IN CHAPTER 8.08, REFUSE COLLECTION AND DISPOSAL.

8.08.020 **RECYCLABLE MATERIAL COLLECTORS.**

A. THE TOWN, OR OTHER RECYCLABLE MATERIAL COLLECTORS AUTHORIZED BY THE TOWN, SHALL COLLECT ALL RECYCLABLE MATERIAL AND RECYCLABLES WITHIN THE RESIDENTIAL AREAS OF THE TOWN IN COMPLIANCE WITH THIS CHAPTER. NO PERSON OR BUSINESS SHALL COLLECT OR GATHER RECYCLABLE MATERIAL AND RECYCLABLES WITHIN THE RESIDENTIAL AREAS OF THE TOWN UNLESS AUTHORIZED BY THE TOWN. FOR THE PURPOSE OF THIS SECTION, APARTMENT COMPLEXES WITH MORE THAN TWO UNITS ARE COMMERCIAL PROPERTIES.

B. RECYCLABLE MATERIAL COLLECTORS MAY COLLECT COMMERCIAL AND INDUSTRIAL RECYCLABLE MATERIAL IN COMPLIANCE WITH THIS CHAPTER AND WITHOUT SEPARATE AUTHORIZATION FROM THE TOWN.

8.08.030 COLLECTION HOURS.

THE HOURS OF RECYCLABLE MATERIAL COLLECTION SHALL BE BETWEEN THE HOURS OF SIX A.M. AND SIX-THIRTY P.M.

8.08.040 CONTAINERS.

A. THE TOWN OR A RECYCLABLE MATERIAL COLLECTOR MAY REQUIRE THAT ALL RECYCLABLE MATERIAL AND RECYCLABLES BE CONTAINED IN A STANDARDIZED CONTAINER, SUITABLE FOR HAND, SEMIAUTOMATED, OR AUTOMATED COLLECTION TECHNOLOGY IN A CONTAINER THAT WILL ACCOMMODATE UP TO NINETY-SIX (96) GALLONS.

B. THE TOWN OR A RECYCLABLE MATERIAL COLLECTOR MAY REMOVE AND DISPOSE OF ANY CONTAINER THAT DOES NOT MEET THE REQUIREMENTS ADOPTED BY THE TOWN OR RECYCLABLE MATERIAL COLLECTOR, SHOULD SUCH REQUIREMENTS BE ADOPTED OR ENACTED.

C. ANY STANDARDIZED CONTAINER OR OTHER CONTAINER USED TO CONTAIN RECYCLABLE MATERIAL OR RECYCLABLES MUST HAVE A TIGHT FITTING LID BE KEPT SECURE SO THAT FLIES AND OTHER INSECTS MAY NOT HAVE ACCESS TO THE CONTENTS AND SHALL ONLY BE REMOVED WHILE THE CONTAINERS ARE BEING FILLED, EMPTIED OR CLEANED.

D. UNLESS AND UNTIL THE TOWN OR RECYCLABLE MATERIAL COLLECTOR ADOPTS REQUIREMENTS REGARDING STANDARDIZED CONTAINERS, ALL RECYCLABLE MATERIAL AND RECYCLABLES SHALL BE SET OUT IN A MANNER SO THAT THE CONTENTS THEREOF WILL NOT BE STREWN ABOUT BY WIND, ANIMALS, OR OTHER CAUSE, AND SHALL BE CLEANED SUFFICIENTLY THAT FLIES AND OTHER INSECTS ARE NOT UNREASONABLY DRAWN TO THE RECYCLABLE MATERIAL OR RECYCLABLES.

E. NO RECYCLABLE MATERIAL OR RECYCLABLES MAY BE SET OUT FOR COLLECTION IN ANY MANNER THAT OBSTRUCTS A PUBLIC STREET, ALLEY, RIGHT-OF-WAY OR SIDEWALK.

8.08.050 LOCATION FOR PICK UP.

A. ALL RECYCLABLE MATERIAL OR RECYCLABLES PREPARED FOR COLLECTION SHALL BE PLACED IN APPROVED CONTAINERS. THESE CONTAINERS MUST BE PLACED IN AN EASILY ACCESSIBLE MANNER AND MAY NOT BLOCK ANY ALLEY, SIDEWALK, GUTTER, OR OTHERWISE BE A HAZARD TO PEDESTRIAN OR VEHICULAR TRAFFIC.

B. ALL CONTAINERS FOR RECYCLABLE MATERIAL OR RECYCLABLES COLLECTION SHALL BE LOCATED AT AN AREA DESIGNATED BY AGREEMENT BETWEEN THE TOWN AND THE COLLECTOR, WHICH MAY INCLUDE, BUT IS NOT LIMITED TO, THE FRONT OR BACK OF THE STREET CURB, REAR OF THE LOT OR PROPERTY, OR IN AN ALLEY.

C. WHEN NECESSARY TO SET RECYCLABLE MATERIAL OR RECYCLABLES AT OR ALONG A STREET CURB, THEY MAY BE SET OUT AFTER SIX P.M. OF THE DAY PRECEDING REGULAR COLLECTION AND ANY CONTAINERS SHALL BE REMOVED FROM THE CURB BY TEN P.M. THE DAY OF COLLECTION.

8.08.060 USE OF CONTAINERS.

IT IS UNLAWFUL FOR ANY PERSON TO DEPOSIT, OR CAUSE TO BE DEPOSITED, ANY RECYCLABLE MATERIAL ON ANY PROPERTY THAT HE OR SHE DOES NOT OWN OR IS NOT ENTITLED TO USE AS A TENANT.

8.08.070 SPILLED RECYCLABLE MATERIAL.

ANY RECYCLABLE MATERIAL COLLECTOR OR OTHER PERSON HAULING ANY RECYCLABLE MATERIAL WITHIN THE TOWN SHALL IMMEDIATELY REPLACE IN THE CONVEYANCE USED FOR SUCH HAULING ANY RECYCLABLE MATERIAL, WHICH MAY FALL UPON ANY STREET AND/OR PROPERTY.

8.08.080 DUMPING RECYCLABLE MATERIAL.

IT IS UNLAWFUL FOR ANY PERSON TO PLACE OR CAUSE TO BE PLACED ANY RECYCLABLE MATERIAL UPON ANY PUBLIC OR PRIVATE PROPERTY WITHIN THE TOWN, EXCEPT AS SPECIFICALLY PERMITTED IN THIS CHAPTER.

8.08.090 BURNING PROHIBITED.

IT IS UNLAWFUL FOR ANY PERSON TO BURN OR ATTEMPT TO BURN RECYCLABLE MATERIAL OF WHATEVER MANNER WITHIN THE TOWN EXCEPT IN ACCORDANCE WITH THE PROVISIONS OF ANY PERMIT THAT IS ISSUED BY THE COUNTY OR FIRE DEPARTMENT HAVING JURISDICTION.

Section II. Providing for Repeal of Conflicting Ordinances.

All ordinances and parts of ordinances in conflict with the provisions of this Ordinance or any part of the Code adopted herein by reference, are hereby repealed.

Section III. Providing for Severability.

If any section, subsection, sentence, clause, phrase or portion of this Ordinance or any part of the Code adopted herein by reference, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

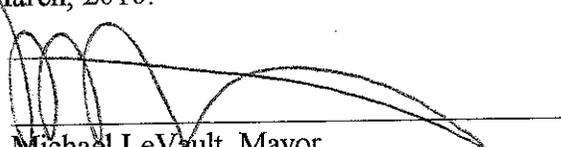
Section IV. Providing for Penalties.

Any person found guilty of violating any provision of this Ordinance shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not to exceed Two Thousand Five Hundred Dollars (\$2,500) or by imprisonment for a period not to exceed six (6) months, or both such fine and imprisonment. Each day that a violation continues shall be a separate offense punishable as herein described.

PASSED AND ADOPTED by the Common Council of the Town of Youngtown, Arizona, this 4th day of March, 2010, by the following vote:

AYES: 6
NAYES: 0 ABSENT: —
EXCUSED: 1 ABSTAINED: —

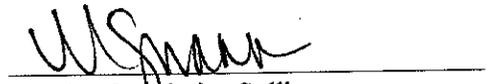
APPROVED this 4th day of March, 2010.


Michael LeVault, Mayor

ATTEST:


Letty Goldberg, Town Clerk/Treasurer

APPROVED AS TO FORM:


Curtis, Goodwin, Sullivan,
Udall & Schwab, P.L.C.
Town Attorneys
By Michelle Swann

I, LETTY GOLDBERG, TOWN CLERK, DO HEREBY CERTIFY THAT A TRUE AND CORRECT COPY OF THE ORDINANCE NO. 10-03 ADOPTED BY THE COMMON COUNCIL OF THE TOWN OF YOUNGTOWN ON THE 4TH DAY OF MARCH, 2010, WAS POSTED IN THREE PLACES ON THE 5TH DAY OF MARCH, 2010.


Letty Goldberg, Town Clerk/Treasurer

RESOLUTION 10-05

**A RESOLUTION OF THE COUNCIL OF THE TOWN OF
YOUNGTOWN, ARIZONA, ADOPTING THE 2009 MARICOPA
COUNTY MULTI-JURISDICTIONAL MULTI-HAZARD
MITIGATION PLAN FOR A PERIOD OF FIVE (5) YEARS, AS AN
OFFICIAL UPDATE AND REPLACEMENT OF THE PREVIOUS
HAZARD MITIGATION PLAN, FOR THE TOWN OF
YOUNGTOWN**

WHEREAS the Town of Youngtown has historically experienced damage from natural hazards such as flooding, wildfire, drought, severe winds, and others on many occasions in the past century, resulting in loss of property and/or life, economic hardship, and threats to public health and safety;

WHEREAS the November 2009 *Maricopa County Multi-Jurisdictional Multi-Hazard Mitigation Plan* (the Plan) has been developed after more than one year of review, research and update work by the Town of Youngtown in association and cooperation with the Maricopa County Multi-Jurisdictional Planning Team for the reduction of hazard risk to the community;

WHEREAS the Plan specifically addresses natural hazard vulnerabilities, mitigation strategies and plan maintenance procedures for the Town of Youngtown;

WHEREAS the Plan is an update and replacement for the previous hazard mitigation plan for the Town of Youngtown;

WHEREAS the Plan recommends several hazard mitigation actions/projects that will provide mitigation for specific natural hazards that impact the Town of Youngtown, with the effect of protecting people and property from loss associated with those hazards;

NOW THEREFORE BE IT RESOLVED by the Mayor and Common Council of the Town of Youngtown that:

- 1. The Plan is hereby adopted as an official plan of the Town of Youngtown,**
- 2. The Plan shall be implemented, monitored and maintained by the officials/staff designated in the Plan for a period of five (5) years with the full support of this resolution.**

FURTHER ESOLVED, that all resolutions and parts of resolutions in conflict with this Resolution are hereby repealed.

**PASSED AND ADOPTED BY THE MAYOR AND COMMON COUNCIL OF
THE TOWN OF YOUNGTOWN, ARIZONA, this 5th day of March, 2010.**



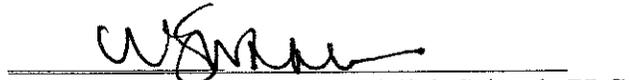
Michael LeVault, Mayor

ATTEST:



Letty Goldberg, Town Clerk

APPROVED AS TO FORM:



Curtis, Goodwin, Sullivan, Udall & Schwab, PLC
Town Attorneys
By Michelle Swann

CE

EXECUTIVE SUMMARY

Across the United States, natural and human-caused disasters have led to increasing levels of death, injury, property damage, and interruption of business and government services. The toll on families and individuals can be immense and damaged businesses cannot contribute to the economy. The time, money and effort to respond to and recover from these emergencies or disasters divert public resources and attention from other important programs and problems. With 51 federal or state declarations, 281 other events, and a combined total of 336 disaster events recorded, the 28 jurisdictions contained within Maricopa County, Arizona and participating in this planning effort, recognize the consequences of disasters and the need to reduce the impacts of natural and human-caused hazards. The County and jurisdictions also know that with careful selection, mitigation actions in the form of projects and programs can become long-term, cost effective means for reducing the impact of natural and human-caused hazards.

The elected and appointed officials of Maricopa County and the 26 other participating jurisdictions demonstrated their commitment to hazard mitigation in 2003-2004 by preparing the first Maricopa County Multi-Jurisdictional Hazard Mitigation Plan (2004 Plan). The 2004 Plan was comprised of a multi-jurisdictional, county-wide umbrella plan and 27 jurisdiction specific annexes that addressed specific planning elements for each jurisdiction. The 2004 Plan was approved by FEMA on November 29, 2004 and requires a full, FEMA approved, update prior to the November 29, 2009 expiration.

In response, the Maricopa County Department of Emergency Management (MCDEM) secured a federal planning grant and hired JE Fuller/ Hydrology & Geomorphology, Inc. to assist the County and participating jurisdictions with the update process. MCDEM reconvened a multi-jurisdictional planning team (MJPT) comprised of veteran and first-time representatives from each participating jurisdiction, various county departments and organizations, Arizona Division of Emergency Management, National Weather Service, Arizona Geologic Survey, and Arizona Public Service. The MJPT met monthly through July 2009 in a collaborative effort to review, evaluate, and update the 2004 Plan into a single, consolidated Maricopa County Multi-Jurisdictional Hazard Mitigation Plan (Plan). The Plan also contains a Tribal Annex for each of the two participating Indian Tribes, that address Tribal specific planning elements. The Plan will continue to guide the County and participating jurisdictions toward greater disaster resistance in full harmony with the character and needs of the community and region.

The Plan has been prepared in compliance with Section 322 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act or the Act), 42 U.S. C. 5165, enacted under Sec. 104 the Disaster Mitigation Act of 2000, (DMA 2000) Public Law 106-390 of October 30, 2000, as implemented at CFR 201.6 and 201.7 dated October, 2007. The Plan identifies hazard mitigation measures intended to eliminate or reduce the effects of future disasters throughout the County, and was developed in a joint and cooperative venture by members of the Maricopa County MJPT.

**MARICOPA COUNTY
MULTI-JURISDICTIONAL
HAZARD MITIGATION PLAN
2009**

**JURISDICTIONAL SUMMARY
FOR THE
TOWN OF YOUNGTOWN**





TOWN OF YOUNGTOWN JURISDICTIONAL SUMMARY

Across the United States, natural and human-caused disasters have led to increasing levels of death, injury, property damage, and interruption of business and government services. The toll on families and individuals can be immense and damaged businesses cannot contribute to the economy. The time, money and effort to respond to and recover from these emergencies or disasters divert public resources and attention from other important programs and problems. With 51 federal or state declarations, 281 other events, and a combined total of 336 disaster events recorded, the 28 jurisdictions contained within Maricopa County, Arizona and participating in this planning effort, recognize the consequences of disasters and the need to reduce the impacts of natural and human-caused hazards. The County and jurisdictions also know that with careful selection, mitigation actions in the form of projects and programs can become long-term, cost effective means for reducing the impact of natural and human-caused hazards.

The elected and appointed officials of Youngtown demonstrated their commitment to hazard mitigation in 2003-2004 by preparing the first Town of Youngtown Hazard Mitigation Plan (2004 Plan). The 2004 Plan was comprised of a multi-jurisdictional, county-wide umbrella plan and 27 jurisdiction specific annexes that addressed specific planning elements for each jurisdiction. The 2004 Plan was approved by FEMA on November 29, 2004 and requires a full, FEMA approved, update prior to the November 29, 2009 expiration.

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The Plan has been prepared in compliance with Section 322 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act or the Act), 42 U.S. C. 5165, enacted under Sec. 104 the Disaster Mitigation Act of 2000, (DMA 2000) Public Law 106-390 of October 30, 2000, as implemented at CFR 201.6 and 201.7 dated October, 2007. The Plan identifies hazard mitigation measures intended to eliminate or reduce the effects of future disasters throughout the County, and was developed in a joint and cooperative venture by members of the Maricopa County MJPT.

The overall purpose of DMA 2000 was to establish a national program for pre-disaster mitigation, streamline administration of disaster relief at both the federal and state levels, and control federal costs of disaster assistance. Congress envisioned that implementation of these new requirements would result in the following key benefits:

- Reduction of loss of life and property, human suffering, economic disruption, and disaster costs.
- Prioritization of hazard mitigation planning at the local level, with an increased emphasis placed on planning and public involvement, assessing risks, implementing loss reduction measures, and ensuring that critical services/facilities survive a disaster.
- Establishment of economic incentives, awareness and education via federal support to state, tribal, and local governments that will result in forming community-based partnerships, implementing effective hazard mitigation measures, leveraging additional non-Federal resources, and establishing commitments to long-term hazard mitigation efforts.

In general, the DMA 2000 legislation requires all local, county, and tribal governments to develop a hazard mitigation plan for their respective communities in order to be eligible to receive certain federal non-emergency mitigation funds including Hazard Mitigation Grant Program (HMGP) and Pre-Disaster Mitigation



TOWN OF YOUNGTOWN JURISDICTIONAL SUMMARY

Program (PDM). FEMA's Flood Mitigation Assistance Program (FMA) planning requirements are also satisfied by this Plan as long as flooding is addressed.

In satisfying the regulatory requirements of DMA 2000, the primary purpose of this plan is to identify natural hazards that impact Youngtown, assess the vulnerability and risk posed by those hazards to community-wide human and structural assets, develop strategies for mitigation of those identified hazards, present future maintenance procedures for the plan, and document the planning process. The Plan is divided into eight primary sections as follows:

- Section 1 – Local Plan Adoption and FEMA Approval
- Section 2 – Introduction
- Section 3 – Planning Process
- Section 4 – Community Description
- Section 5 – Risk Assessment
- Section 6 – Mitigation Strategy
- Section 7 – Plan Maintenance Procedures
- Section 8 – Plan Tools

The planning process used to review and update the 2004 Plan included the organization and use of two planning team levels. The first was a Multi-Jurisdictional Planning Team (MJPT) that was comprised of one or more representatives from each participating jurisdiction. The second was the Local Planning Team (LPT) that was comprised of various staff and officials from the specific jurisdiction.

The role of the MJPT was to work with the planning consultant to perform the coordination, research, and planning element activities required to update the 2004 Plan. Attendance by each participating jurisdiction was required for every MJPT meeting as the meetings were structured to progress through the plan update process in a methodical, stepwise manner. Steps and procedures for updating the 2004 Plans were presented and discussed at each MJPT meeting, and homework assignments were normally given. Each meeting built on information discussed and homework assigned at the previous meeting. The MJPT representatives also had the responsibility of liaison to the LPT, and were tasked with:

- Conveying information and homework received at the MJPT meetings to the LPT
- Ensuring that all requested homework was completed fully and returned on a timely basis.
- Arranging for review and official adoption of the Plan.

The function and role of the LPT was to:

- Provide support and data
- Assist the MJPT representative in completing each homework assignment
- Make planning decisions regarding plan update components
- Review the Plan draft documents

The MJPT met seven times from January to July 2009, with LPT meetings convened in between as needed to complete the homework and review/update tasks assigned.

The following are the contact details for the Plan primary point of contact for the Town of Youngtown:

Mark Hannah
Director
Public Works Department
12030 Clubhouse Square
Youngtown, AZ 85363
Work: 623.933.8286
Fax: 623.875.1017
Email: mhannah@youngtownaz.org



TOWN OF YOUNGTOWN JURISDICTIONAL SUMMARY

For information purposes, the following summarizes contact details for the Plan primary point of contact for Maricopa County:

Cristina Herrera
 Emergency Services Planner
 Maricopa County Department of Emergency Management
 2035 North 52nd Street
 Phoenix, AZ 85005
 Work: 602.273.1411
 Fax: 602.275.1638
 Email: cristinaherrera@mail.maricopa.gov

*Correction
 Terry
 McDonald
 Police Chief*

The following table summarizes the LPT for Youngtown and roles

Name	Department / Division / Branch	Title	
Mark Hannah	Public Works	Manager	
Kimberly Johnson	Police	Chief	
Duren Roberton	Police	Lieutenant	
Daniel Delgado	Public Works	Lead Technician	
Lloyce Robinson	Administrative	Town Manager	
PROMULGATION AUTHORITY			
Michael LeVault	Town Council	Mayor	
Jacob "Jack" Duran	Town Council	Vice Mayor	Plan Promulgation
Margaret Chittenden	Town Council	Council Member	Plan Promulgation
Dorena Mello	Town Council	Council Member	Plan Promulgation
Shirley Oglesby	Town Council	Council Member	Plan Promulgation
Susan MacKay	Town Council	Council Member	Plan Promulgation
Judy Johnson	Town Council	Council Member	Plan Promulgation

One of the key elements to the hazard mitigation planning process is the risk assessment. In performing a risk assessment, a community determines "what" can occur, "when" (how often) it is likely to occur, and "how bad" the effects could be. According to DMA 2000, the primary components of a risk assessment that answer the above questions are generally categorized into the following measures:

- Identify Hazards
- Profile Hazard Events
- Assess Vulnerability to Hazards

The risk assessment for Youngtown utilized information developed by the LPT and County-wide hazard profile data. The vulnerability analysis results reported in the Plan reflect vulnerability at the community level as well as on a County-wide basis.



TOWN OF YOUNGTOWN JURISDICTIONAL SUMMARY

Following the lead of the State of Arizona, only natural hazards were considered for this update. The list of hazards in the 2004 Plan and the State Plan 2007¹ were reviewed and compared in an initial screening that used a systematic process that considered relevance, historical significance and experience, and catastrophic potential. The result was a list of hazards that are most relevant to Maricopa County. The Youngtown LPT then further reduced the list to reflect only those hazards most important to Youngtown. The following table summarizes the County-wide list of hazards. The hazards selected for mitigation by the Town are shown in bold type.

Natural Hazard List for the Plan and Youngtown	
<ul style="list-style-type: none"> • Dam Inundation • Drought • Extreme Heat • Fissure • Flooding/Flash Flooding 	<ul style="list-style-type: none"> • Levee Failure • Severe Wind • Subsidence • Wildfire

Profiles were developed for each of the hazards by researching and mapping historic hazard events, obtaining other hazard mapping, analysis and studies, and in Arizona, estimating the Calculated Priority Risk Index (CPRI)². Hazard profile maps for Dam Inundation (Emergency Spillway and Dam Failure), Fissure, Flooding/Flash Flooding, Levee Failure, Subsidence, and Wildfire were developed. Maps specific to Youngtown are provided following the text of this summary.

A vulnerability analysis was performed to assess and evaluate the Town's population and critical facility exposure risk to the identified hazards. The risk was tabulated in terms of exposure loss estimates and human population exposure. Critical facilities were individually identified by the MJPT and LPT and supplemental residential, commercial, and industrial facility information was obtained from FEMA's HAZUS program. It is estimated that there are at least \$5.4 million dollars³ worth of critical and non-critical facilities within Youngtown. Residential, industrial, and commercial facilities within Youngtown are estimated to total over \$166 million. The 2008 Town population estimate is 6,522. The following table summarizes the general results of the vulnerability analysis for each of the top hazards in the Town.

Hazard	Loss Estimate ^a	Potential Human Exposure ^b
Flooding (High Hazard)	\$0	0
Severe Wind	(No Losses Estimated)	6,522

^a – These numbers represent estimates of the losses that may result assuming all delineated hazard areas are impacted at the same time. Actual event losses may not impact the entire area during a single event.

^b – These numbers represent the total human population potentially exposed to the hazard.

¹ State of Arizona, Division of Emergency Management, 2007, *State of Arizona Multi-Hazard Mitigation Plan*.

² The CPRI is explained in detail in the State of Arizona's *Model Local Hazard Mitigation Plan*. A digital copy of the plan can be obtained at the following URL or the reader can go to Section 4.2.3 of this plan:
http://www.dem.state.az.us/operations/mitigation/MLHMP_Final_No%20Cover.pdf

³ This estimate is likely to be coarse as there were many assets that the community was unable to obtain detailed replacement estimates for given the plan development schedule.



TOWN OF YOUNGTOWN JURISDICTIONAL SUMMARY

The MJPT and Youngtown LPT developed a strategy for mitigating the hazard risks identified within the Town. The mitigation strategy provides the “*what, when, and how*” of actions that will reduce or possibly remove the Town’s exposure to hazard risks, and is generally categorized into the following components:

- Goals and Objectives**
- Capability Assessment**
- Mitigation Actions/Projects**
- Implementation Strategy**

The MJPT reviewed and discussed the 2004 Plan goals and objectives and compared them to the 2007 State Plan. The result of the discussions resulted in establishing one goal and four clear objectives as follows:

- **GOAL:** Reduce or eliminate the risk to people and property from natural hazards.
 - ◆ **Objective 1:** Reduce or eliminate risks that threaten life and property in the incorporated, unincorporated, and Tribal jurisdictions within Maricopa County.
 - ◆ **Objective 2:** Reduce risk to critical facilities and infrastructure from natural hazards.
 - ◆ **Objective 3:** Promote hazard mitigation throughout the incorporated, unincorporated, and Tribal jurisdictions within Maricopa County.
 - ◆ **Objective 4:** Increase public awareness of hazards and risks that threaten the incorporated, unincorporated, and Tribal jurisdictions within Maricopa County.

This goal and four objectives will be used by all participating jurisdictions in the Plan.

The Youngtown LPT reviewed and updated the community’s capability assessment regarding legal, regulatory, technical/staff, and financial resources. The following tables summarize the results:

Summary of legal and regulatory capabilities for Youngtown	
Regulatory Tools for Hazard Mitigation	Description
CODES	<ul style="list-style-type: none"> • 2006 International Building Code. • 2006 International Residential Code. • 2006 International Plumbing Code. • 2006 International Mechanical Code. • 2006 International Fire Code. • 1999 National Electric Code. • Town Code of the Town of Youngtown • Plans to adopt 2009 version of codes in January 2010. • Town adopted various local zoning and building codes.
ORDINANCES	<ul style="list-style-type: none"> • 2008 Town of Youngtown Planning & Zoning Ordinance. • Town of Youngtown Floodplain Ordinance. • Various Town of Youngtown Weed & Debris Abatement ordinances. • 2008 Town of Youngtown Subdivision Zoning Regulations • Floodplain Management Ordinances adopted. • Debris Ordinances adopted.
PLANS, MANUALS, and/or GUIDELINES	<ul style="list-style-type: none"> • 2005 General Plan and Comprehensive Plan adopted. • 2005 Town of Youngtown Emergency Operations Plan (currently being updated). • Community Wildfire Protection Plan (Adopted by SCFD).



TOWN OF YOUNGTOWN JURISDICTIONAL SUMMARY

Summary of legal and regulatory capabilities for Youngtown	
Regulatory Tools for Hazard Mitigation	Description
STUDIES	<ul style="list-style-type: none"> • 2008 Flood Insurance Studies • 2007 Floodplain Delineation Studies

Summary of technical staff and personnel capabilities for Youngtown		
Staff/Personnel Resources	<input checked="" type="checkbox"/>	Department/Agency - Position
Planner(s) or engineer(s) with knowledge of land development and land management practices	<input checked="" type="checkbox"/>	Town Engineer.
Engineer(s) or professional(s) trained in construction practices related to buildings and/or infrastructure	<input checked="" type="checkbox"/>	Town Engineer, and Building Inspector/Plans Reviewer.
Planner(s) or engineer(s) with and understanding of natural and/or human-caused hazards	<input checked="" type="checkbox"/>	Town Engineer.
Floodplain Manager	<input checked="" type="checkbox"/>	Primary Responsibility: FCDMC; Secondary Responsibility: Public Works Manager.
Surveyors	<input checked="" type="checkbox"/>	Town Engineer's Staff.
Staff with education or expertise to assess the community's vulnerability to hazards	<input checked="" type="checkbox"/>	Town Engineer; Public Works/Emergency Services Manager; Police Chief; various Staff Members.
Personnel skilled in GIS and/or HAZUS		
Scientists familiar with the hazards of the community		
Emergency manager	<input checked="" type="checkbox"/>	Public Works Manager/Emergency Services Manager; Police Chief.
Grant writer(s)	<input checked="" type="checkbox"/>	Town Engineer; Public Works Manager; Police Chief; various Staff Members.
Others		



TOWN OF YOUNGTOWN JURISDICTIONAL SUMMARY

Summary of fiscal capabilities for Youngtown		
Financial Resources	Accessible or Eligible to Use (Yes, No, Don't Know)	Comments
Community Development Block Grants	Yes.	Member of MCCD/CDAC Small Cities.
Capital Improvements Project funding	Yes.	Local Funds.
Authority to levy taxes for specific purposes	Yes.	
Fees for water, sewer, gas, or electric service	No.	Utilities, including water/sewer owned by private providers.
Impact fees for homebuyers or new developments/homes	Yes.	Most of Youngtown already built out; very little new growth possible.
Incur debt through general obligation bonds	Yes.	Unlikely, however, since water/sewer not owned by Town. Also, Town does not have primary property tax.
Incur debt through special tax bonds	Yes.	Unlikely, however, since water/sewer not owned by Town. Also, Town does not have primary property tax.
Other		

Using the vulnerability analysis, capability assessment, and goals and objectives, the Youngtown LPT then developed an updated list of mitigation actions/projects with an implementation strategy clearly defined. Each action/project was evaluated and prioritized based on: 1) Direct Impact on Life and/or Property; 2) Long-Term Solution; and 3) Benefit vs. Cost. The table on the following page summarizes the updated mitigation action/project list for Youngtown.

As a final step in the planning process, plan maintenance procedures were developed by the MJPT to establish guidelines for maintaining, reviewing and updating the Plan over the next five (5) years. The Plan will be reviewed on at least an annual basis or following a major disaster. MCDEM will take the lead to reconvene the MJPT on or around the anniversary of the Plan (November). The review will consider the following:

- o **Hazard Identification:** *Have the risks and hazards changed?*
- o **Goals and objectives:** *Are the goals and objectives still able to address current and expected conditions?*
- o **Mitigation Projects and Actions:** *Has the project been completed? If not complete but started, what percent of the project has been completed? How much money has been expended on incomplete projects? Did the project require additional funds over the expected amount or were the costs less than expected?*

Documentation of the annual meeting will include notes on the results of the meeting as well as more specific information on the reasoning behind proposed changes to the Plan. The MJPT also determined that a formal presentation of the review material will be presented to a jurisdiction's council or board only if a major update to the Plan is proposed prior to the next five year update, or if changes to the mitigation A/Ps are desired to be acknowledged by the State and FEMA.



TOWN OF YOUNGTOWN JURISDICTIONAL SUMMARY

Mitigation Action/Project		Implementation Strategy							
ID No.	Description	Hazard(s) Mitigated	Community Assets Mitigated (Ex/New)	Estimated Cost	Priority Ranking	Planning Mechanism(s) for Implementation	Anticipated Completion Date	Primary Agency / Job Title Responsible for Implementation	Funding Source(s)
1	Review building permits for compliance with Floodplain Ordinance and NFIP regulations.	Flood	Both	Staff time	High	Staff Training Floodplain Regulations	Annual- Ongoing	Public Works / Department / Building Inspector/Plans Reviewer	General Fund, Permit Fees
2	<i>Train all Public Works and Law Enforcement in First Responder Awareness: Weapons of Mass Destruction (WMD).</i>	Terrorism; Wildfire	Both	Staff time	High	<i>NIMS Training ICS 100 & 200 and NIMS 700 & 800 for all staff members; additionally ICS 300 for supervisory personnel and ICS 400 for all management-level employees</i>	<i>Annual- Ongoing</i>	<i>Public Works / Department / Emergency Services Manager; Police Department / Police Chief</i>	<i>General Fund, Permit Fees</i>
3	Provide Town leadership role in support of efforts to limit development in the departure and approach corridors for Lake Air Force base.	Wildfire, Transportation Accident	Both	Staff time	High	Regional planning committees, including MAG, Westcorp and ad- hoc groups	On-going	Town Management / Mayor, Town Manager and Public Works Manager	General Fund
6	Promote the availability of information from county webpage.	Multi-Purpose	Both	Staff time	High	Write-up in <i>Youngtown Village Reporter</i> and link on Town website	Initially NLT December 31, 2009; thereafter on-going	Emergency Services Manager / Town Webmaster	General Fund
4	Adopt the new Master Plan. Modify with additional guidelines, regulations, and land use techniques as necessary within the limits of state statutes, while also respecting private property rights.	Flood, Severe Wind	New	\$2,500, plus Staff time	Medium	Regional planning committees, including MAG, Westcorp and ad- hoc groups	June 30, 2011	Public Works / Department / Building Inspector/Plans Reviewer & Code Compliance Officer & Public Works Manager	General Fund, Grants

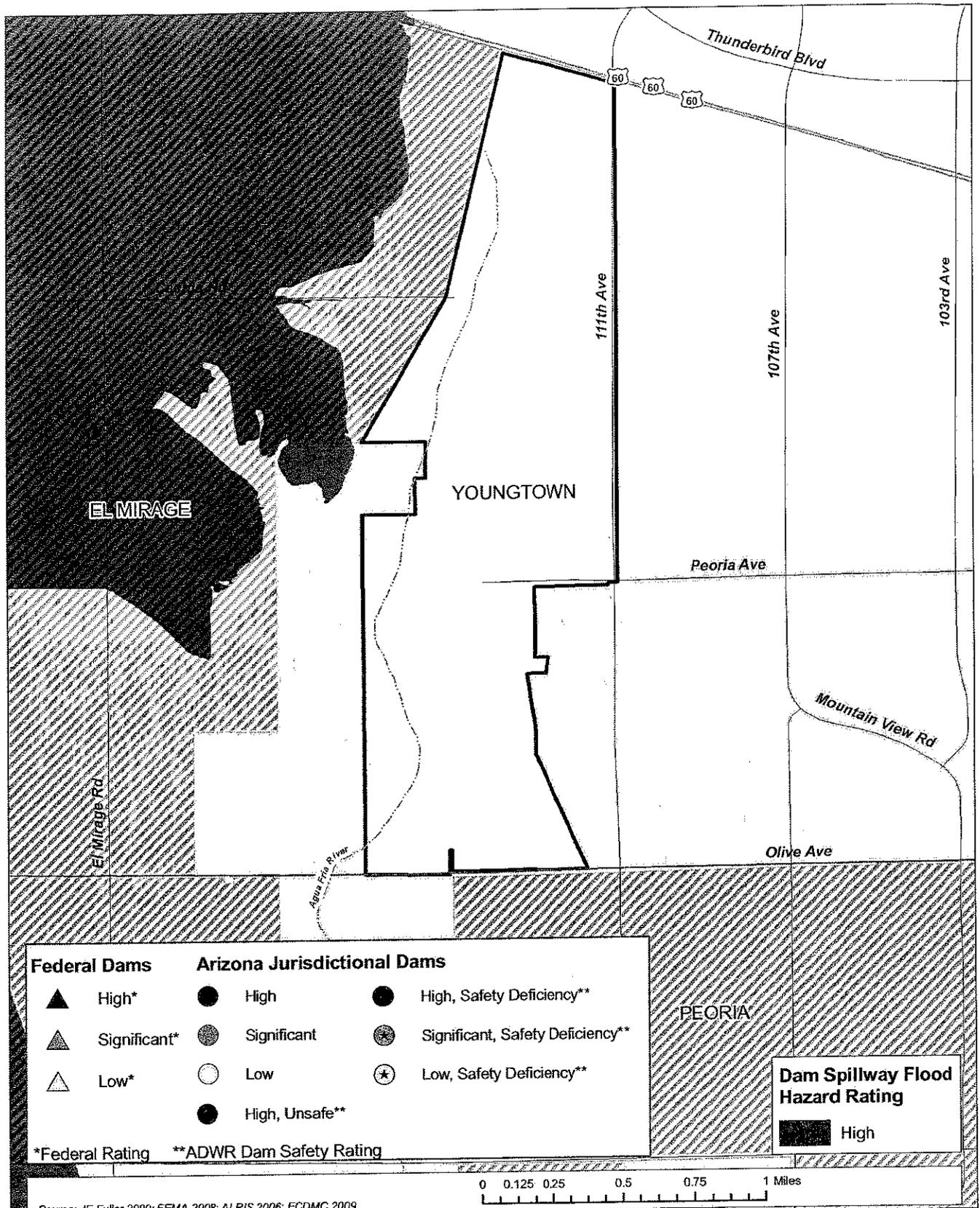




TOWN OF YOUNGTOWN JURISDICTIONAL SUMMARY

Summary of mitigation actions and projects and implementation strategy for Youngtown									
Mitigation Action/Project					Implementation Strategy				
ID No.	Description	Hazard(s) Mitigated	Community Assets Mitigated (Ex/New)	Estimated Cost	Priority Ranking	Planning Mechanism(s) for Implementation	Anticipated Completion Date	Primary Agency / Job Title Responsible for Implementation	Funding Source(s)
5	Develop a Shelter-in-Place Educational program	Multi-Purpose	Both	Less than \$1,000, plus Staff time	Medium	Review similar programs in other communities; work program to meet local needs	Initially NLT March 31, 2010; thereafter on-going as needed	Youngtown Police Services / Police Chief	General Fund, Grants
7	Encourage the use of weather radios, especially in schools, rest homes, convalescent homes, retirement centers and other locations where people congregate to inform them of the approach of severe weather.	Flood, Severe Wind	Both	Staff time	Low	Write-up in <i>Youngtown Village Reporter</i> and link on Town website	Initially NLT December 31, 2009; thereafter on-going	Emergency Services Manager / Town Webmaster	General Fund





Legend

- Arterial Road
- Major Streams
- Canals Washes
- Youngtown
- Maricopa County
- ▨ Other Communities

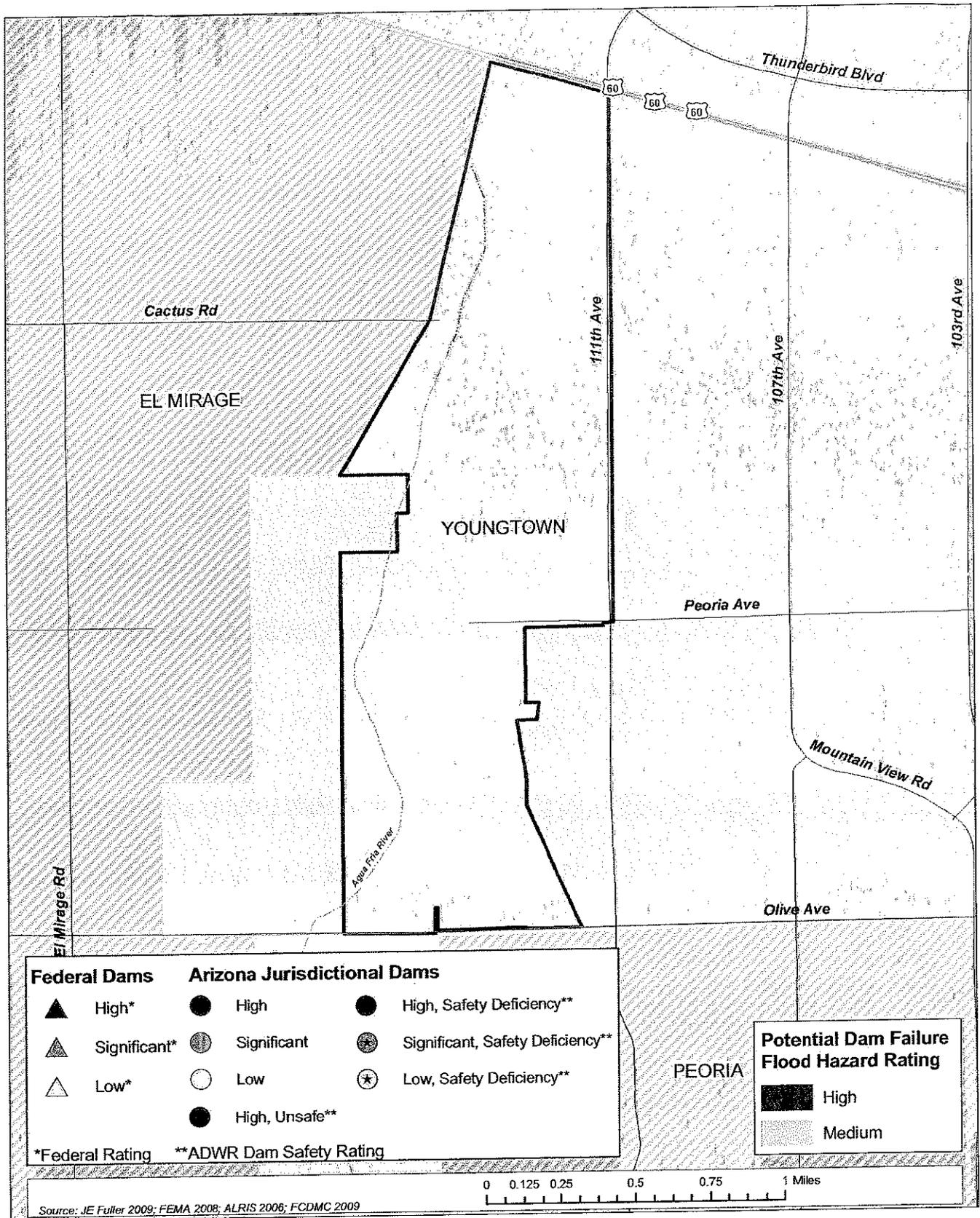
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Maricopa County Multi-Jurisdictional Hazard Mitigation Plan

Map #1D26

Town of Youngtown Dam Spillway Flood Hazard Map as of May 2009



Legend

- Arterial Road
- Major Streams
- Canals Washes
- ▭ Youngtown
- ▭ Maricopa County
- ▨ Other Communities

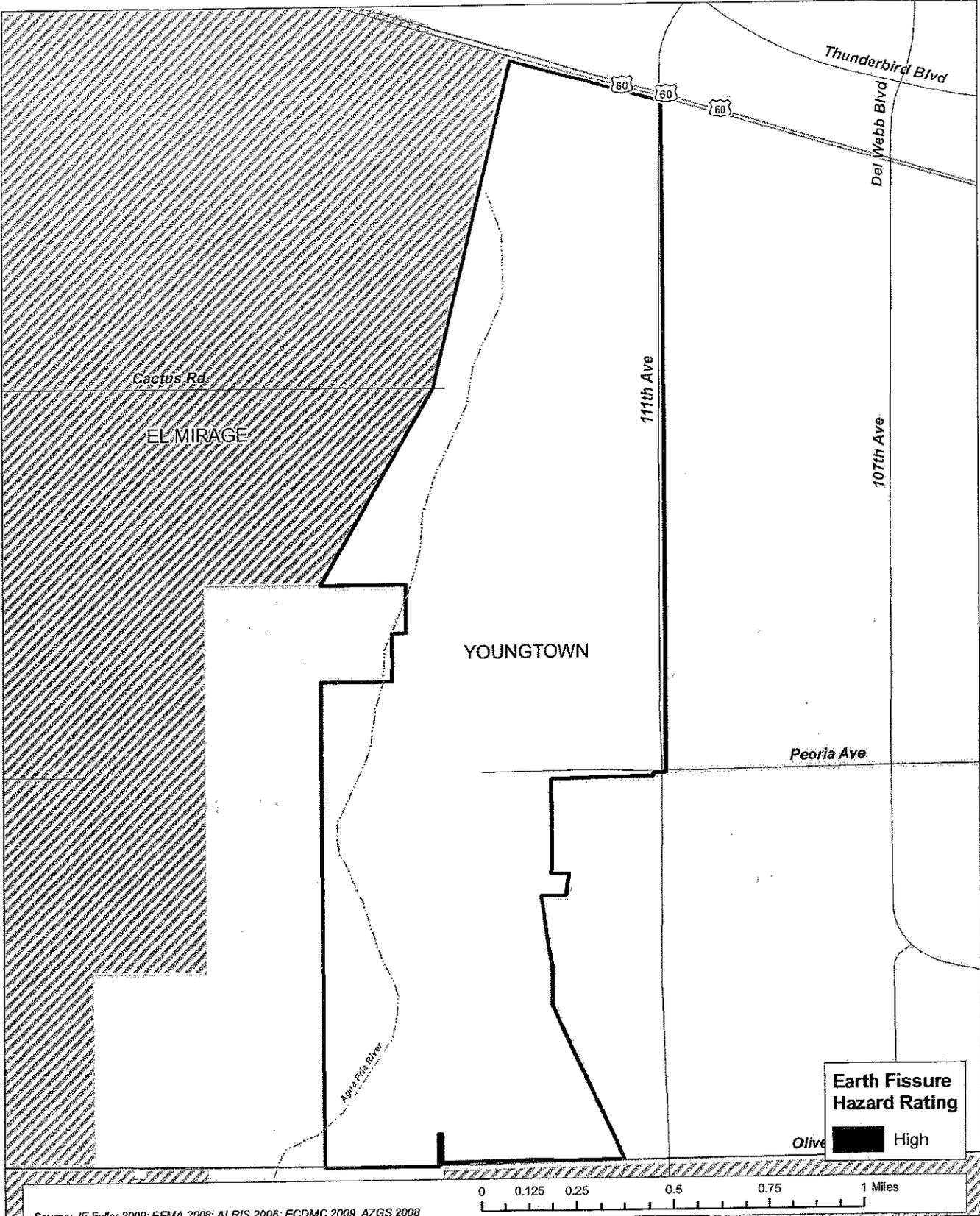
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Maricopa County Multi-Jurisdictional Hazard Mitigation Plan

Map #2D26

Town of Youngtown Potential Dam Failure Flood Hazard Map as of May 2009



Legend

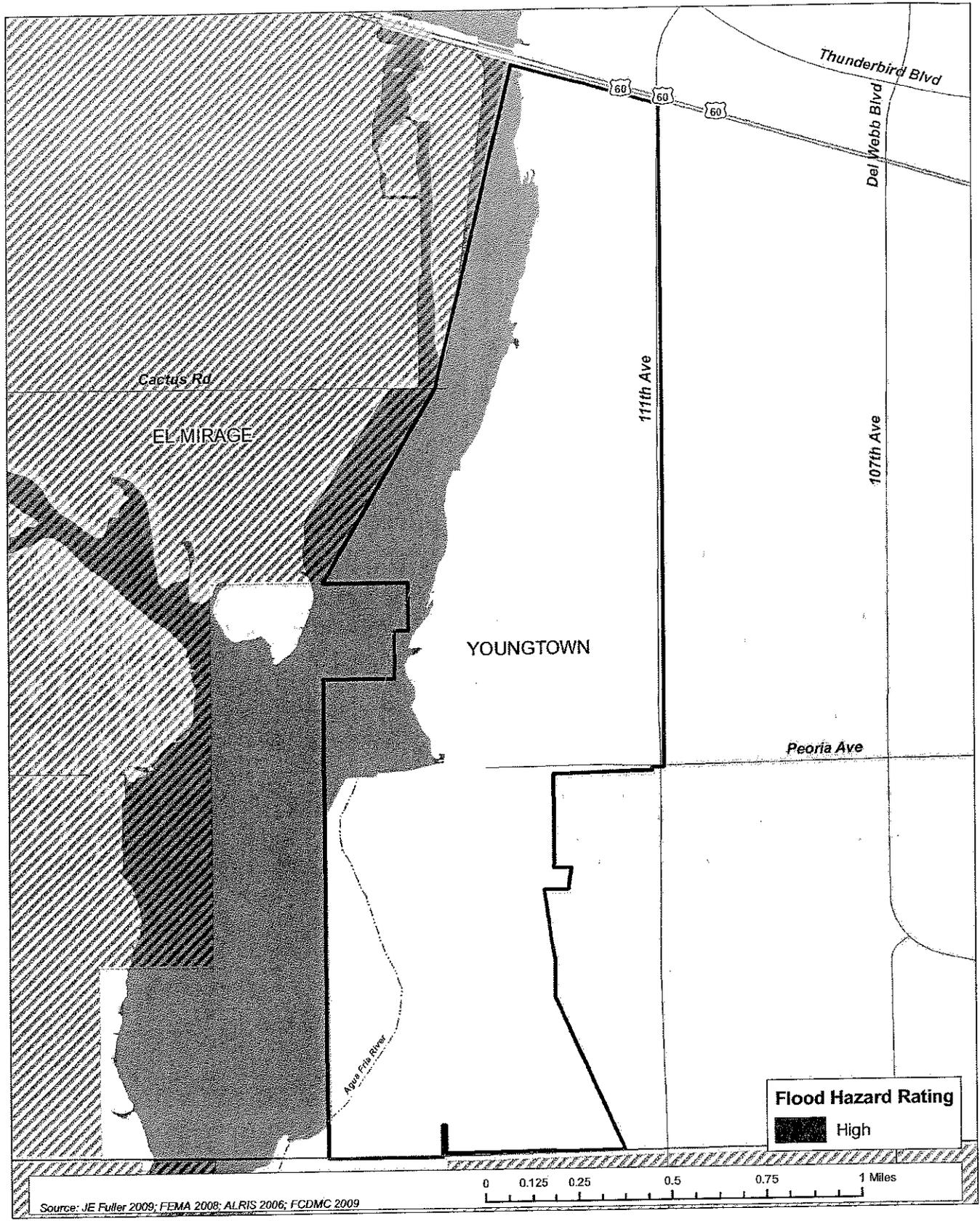
- Arterial Road
- Major Streams
- /// Canals Washes
- Youngtown
- Maricopa County
- /// Other Communities

N
▲

Maricopa County Multi-Jurisdictional Hazard Mitigation Plan

Map #3D26
Town of Youngtown
Earth Fissure Hazard Map
as of May 2009



Legend

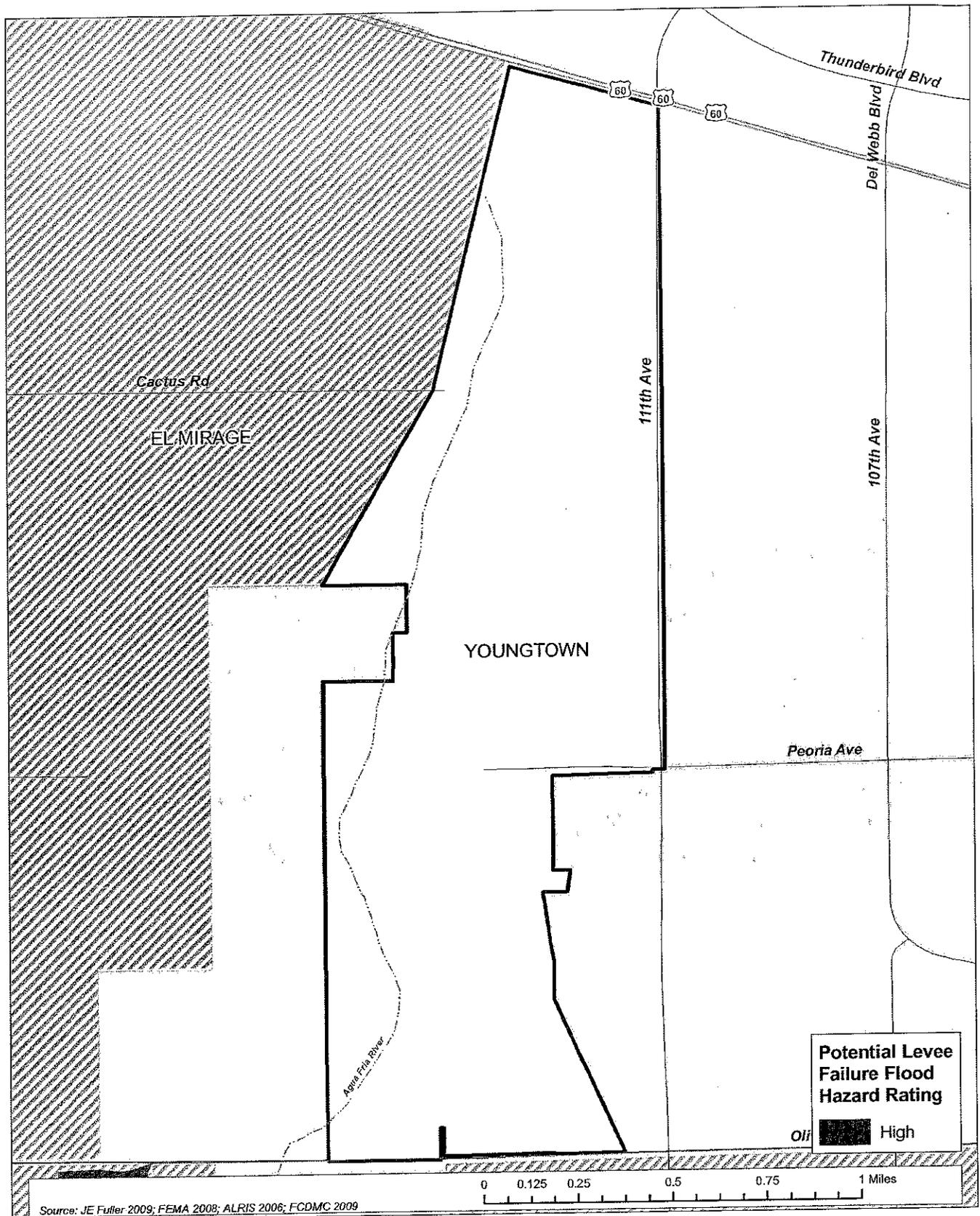
— Arterial Road	Youngtown
- - - Major Streams	Maricopa County
/// Canals Washes	Other Communities

N
▲

**Maricopa County Multi-Jurisdictional
Hazard Mitigation Plan**

**Map #4D26
Town of Youngtown
Flood Hazard
Map
as of May 2009**



Legend

- Arterial Road
- Major Streams
- Canals Washes
- ▭ Youngtown
- ▭ Maricopa County
- ▨ Other Communities

N

Maricopa County Multi-Jurisdictional Hazard Mitigation Plan

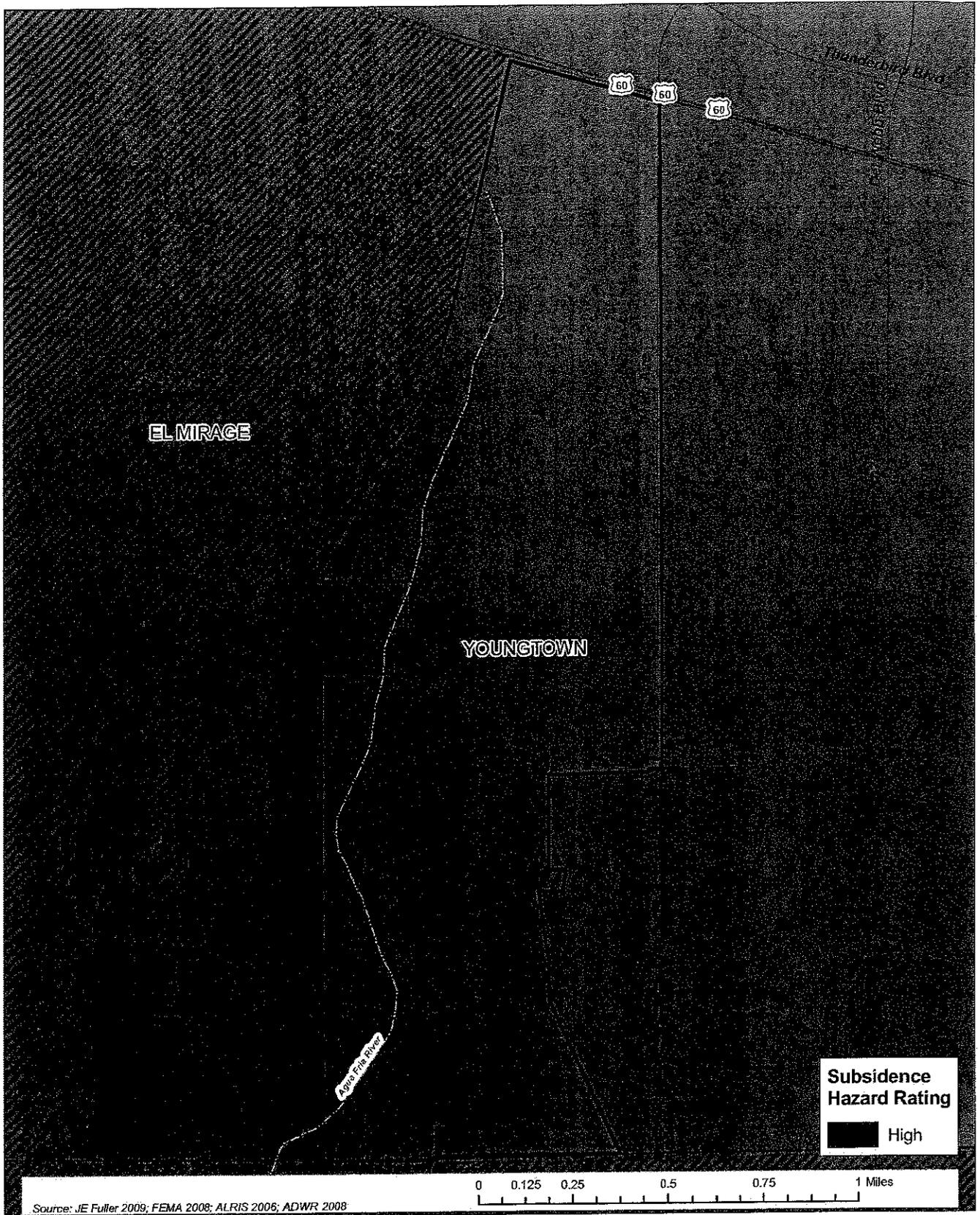
Map #5D26

Town of Youngtown

Potential Levee Failure Flood Hazard Map

as of May 2009



Legend

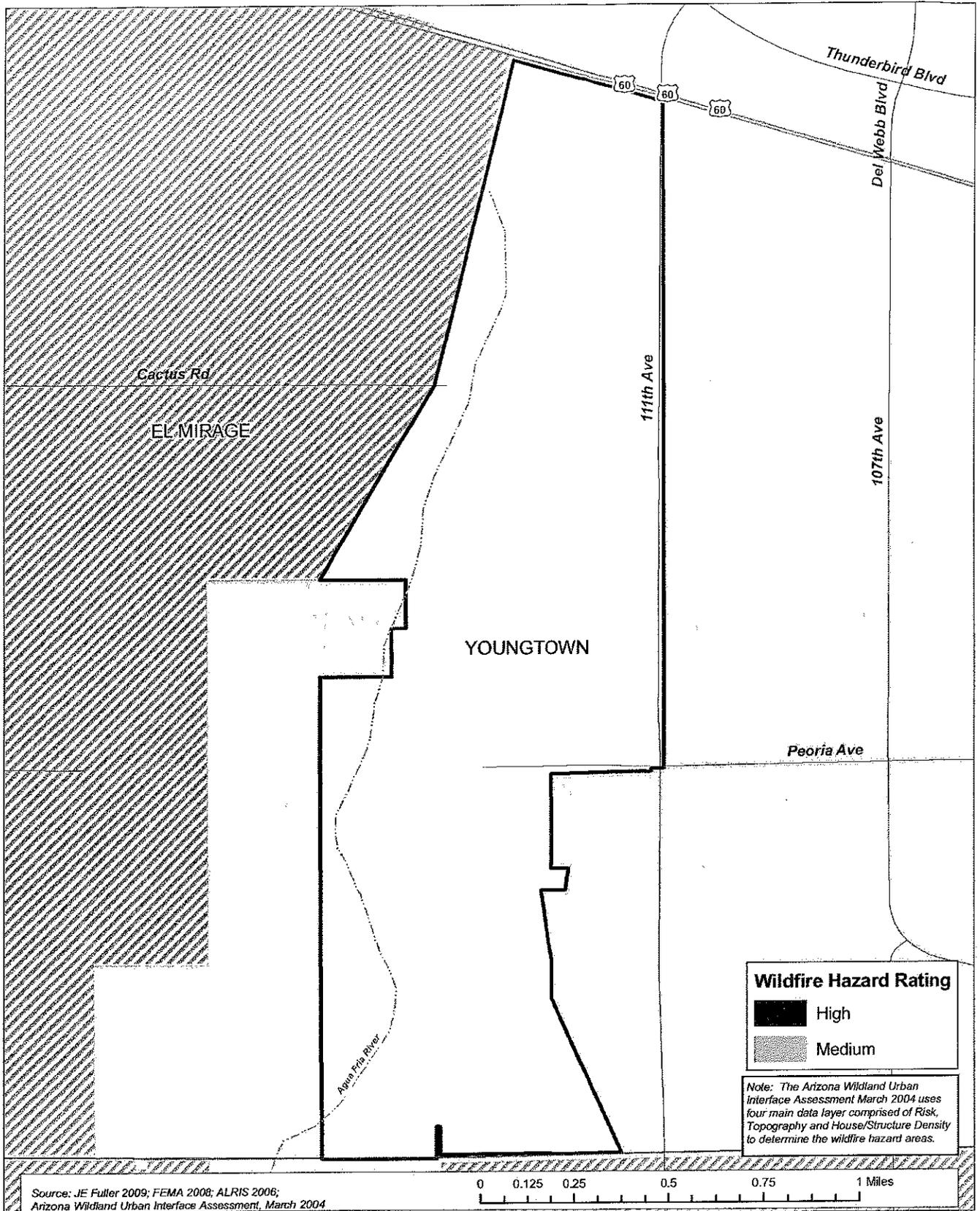
—	Arterial Road		Youngtown
---	Major Streams		Maricopa County
///	Canals Washes		Other Communities

N
▲

**Maricopa County Multi-Jurisdictional
Hazard Mitigation Plan**

**Map #6D26
Town of Youngtown
Subsidence
Hazard Map
as of May 2009**



Legend

- Arterial Road
- Major Streams
- Canals Washes
- Youngtown
- Maricopa County
- Other Communities

N

Maricopa County Multi-Jurisdictional Hazard Mitigation Plan

Map #7D26
Town of Youngtown
Wildfire Hazard Map
 as of May 2009

CA

TOWN OF YOUNGTOWN, ARIZONA
ANNUAL EXPENDITURE LIMITATION REPORT
FISCAL YEAR ENDED JUNE 30, 2009

TOWN OF YOUNGTOWN, ARIZONA
TABLE OF CONTENTS
FISCAL YEAR ENDED JUNE 30, 2009

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NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT	5

INDEPENDENT AUDITORS' REPORT

The Auditor General of the State of Arizona and
The Honorable Mayor and the Town Council
Town of Youngtown, Arizona

We have audited the accompanying Annual Expenditure Limitation Report of the Town of Youngtown, Arizona, for the year ended June 30, 2009. This report is the responsibility of the Town of Youngtown, Arizona's management. Our responsibility is to express an opinion on this report based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the report. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall report presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Annual Expenditure Limitation Report was prepared for the purpose of complying with the uniform expenditure reporting system as discussed in Note 1, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the Annual Expenditure Limitation Report of the Town of Youngtown, Arizona, for the year ended June 30, 2009, referred to above presents fairly, in all material respects, the information required by the uniform expenditure reporting system on the basis of accounting described in Note 1.

This report is intended solely for the information and use of management, and for filing with the Auditor General of the State of Arizona, and is not intended to be and should not be used by anyone other than these specified parties.

LarsonAllen LLP

LarsonAllen LLP

Mesa, Arizona
January 15, 2010



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**TOWN OF YOUNGTOWN, ARIZONA
ANNUAL EXPENDITURE LIMITATION REPORT - PART I
FISCAL YEAR ENDED JUNE 30, 2009**

1. Economic Estimates Commission expenditure limitation	\$	-	
2. Voter approved alternative expenditure limitation (Approved November 18, 2008)		5,143,162	
3. Enter applicable amount from Line 1 or Line 2		<u>5,143,162</u>	\$ 5,143,162
4. Amount subject to the expenditure limitation (total amount from Part II, Line C)		3,669,746	
5. Board-authorized expenditures necessitated by a disaster not declared by the Governor [Article IX, §20(2)(a), Arizona Constitution]		-	
6. Board-authorized expenditures necessitated by a disaster not declared by the Governor [Article IX, §20(2)(b), Arizona Constitution]		-	
7. Prior-year voter approved expenditures to exceed the expenditure limitation for the reporting fiscal year [Article IX, §20(2)(c), Arizona Constitution]		-	
8. Subtotal		<u>3,669,746</u>	
9. Board-authorized excess expenditures for the previous fiscal year necessitated by a disaster not declared by the Governor and not approved by the voters [Article IX, §20(2)(b), Arizona Constitution]		-	
10. Total adjusted amount subject to the expenditure limitation		<u>3,669,746</u>	
11. Amount under (in excess of) the expenditure limitation (If excess expenditures are reported, provide an explanation.)		<u>1,473,416</u>	

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the uniform expenditure reporting system.

Signature of Chief Fiscal Officer: 

Name and Title: Lloyce Robinson, Town Manager

Telephone Number: (623) 933-8286

Date: January 15, 2010

See accompanying notes to report.

**TOWN OF YOUNGTOWN, ARIZONA
ANNUAL EXPENDITURE LIMITATION REPORT - PART II
FISCAL YEAR ENDED JUNE 30, 2009**

Description	Governmental Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total
A. Amounts reported on the Reconciliation Line D	\$ 3,669,746	-	-	-	\$ 3,669,746
B. Less exclusions claimed:					
1 Bond proceeds	-	-	-	-	-
Debt service requirements on bonded indebtedness	-	-	-	-	-
Debt service requirements on other long-term obligations	-	-	-	-	-
2 Dividends, interest and gains on sale of investment securities	-	-	-	-	-
3 Trustee or custodian	-	-	-	-	-
4 Grants and aid from the federal government	-	-	-	-	-
5 Grants, aid, contributions or gifts from private agency, organization or individual	-	-	-	-	-
6 Amounts received from the state	-	-	-	-	-
7 Quasi-external interfund transactions (town sewer fees a/c 10- 41-217, 10-55-217)	-	-	-	-	-
8 Amounts accumulated for purchase of land, purchase or construction of buildings or improvements	-	-	-	-	-
9 Highway user revenues in excess FY 1979-80	-	-	-	-	-
10 Contracts with other political subdivisions	-	-	-	-	-
11 Refunds, reimbursements and other recoveries	-	-	-	-	-
12 Voter approved exclusions and other recoveries	-	-	-	-	-
13 Prior years carryforward	-	-	-	-	-
14 Total exclusions claimed	-	-	-	-	-
C. Amounts subject to the expenditure limitation	\$ 3,669,746	\$ -	\$ -	\$ -	\$ 3,669,746

See accompanying notes to report.

**TOWN OF YOUNGTOWN, ARIZONA
ANNUAL EXPENDITURE LIMITATION REPORT - RECONCILIATION
FISCAL YEAR ENDED JUNE 30, 2009**

Description	Governmental Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total
A. <u>Total Expenditures within the fund-based financial statements</u>	<u>\$ 3,942,697</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 3,942,697</u>
B. Subtract:					
1 Items not requiring use of working capital					
Depreciation	-	-	-	-	-
Loss on disposal of capital assets	-	-	-	-	-
Bad debt expense	-	-	-	-	-
Claims incurred but not reported	-	-	-	-	-
Landfill Closure	-	-	-	-	-
2 Expenditures of separate legal entities established under ARS	272,951	-	-	-	272,951
3 Present value of net minimum capital leases	-	-	-	-	-
4 Charges for services paid to Internal Service Funds	-	-	-	-	-
5 Involuntary court judgments	-	-	-	-	-
6 Total subtractions	<u>272,951</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,951</u>
C. Additions:					
1 Principal payments on long-term debt	-	-	-	-	-
2 Acquisition of capital assets	-	-	-	-	-
3 Claims paid in the current year but reported as expenses incurred but not reported in previous years	-	-	-	-	-
4 Landfill closure as expended in previous years	-	-	-	-	-
5 Total additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
D. Amounts reported on Part II Line A	<u>3,669,746</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,669,746</u>

See accompanying notes to report.

**TOWN OF YOUNGTOWN, ARIZONA
NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT
FISCAL YEAR ENDED JUNE 30, 2009**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Annual Expenditure Limitation Report (AELR) is presented on the basis of accounting prescribed by the *Uniform Expenditure Reporting System* (UERS), as required by Arizona Revised Statutes §41-1279.07, which excludes expenditures, expenses, or deductions of certain revenues specified in the Arizona Constitution, Article IX, §20 from the total expenditures, expenses or deductions reported in the fund-based financial statements.

In accordance with the UERS requirements, a note to the AELR is presented below for any exclusion claimed on Part II and each subtraction or addition in the reconciliation that cannot be traced directly to an amount reported in the fund-based financial statements. All references to financial statement amounts in the following notes refer to the Statement of Revenues, Expenditures, and Changes in Fund Balances for the Governmental Funds, Statement of Revenues, Expenses, and Changes in Fund Net Assets for the Enterprise Funds and the Statement of Cash Flows for the Enterprise Funds.

NOTE 2 EXPENDITURES OF SEPARATE LEGAL ENTITIES

The subtraction of \$272,951 for separate legal entities established under Arizona Revised Statutes consist of expenditures of a special assessment district included within the Town's reporting entity, but not included in the Economic Estimates Commission base limit calculations, and are reported in the Governmental Funds category in the basic financial statements:

<u>Special Assessment District</u>	
Interest on Long-term Debt	\$ 187,951
Principal	85,000
Total	<u>\$ 272,951</u>



INDEPENDENT ACCOUNTANTS' REPORT

The Honorable Mayor and Town Council
Town of Youngtown, Arizona

We have examined the Town of Youngtown, Arizona's (Town) compliance as to whether highway user revenue fund monies received by the Town pursuant to Arizona Revised Statutes title 28, chapter 18, article 2 and any other dedicated state transportation revenues received by the Town are being used solely for the authorized transportation purposes during the fiscal year ended June 30, 2009. Management is responsible for the Town of Youngtown, Arizona's compliance with those requirements. Our responsibility is to express an opinion on the Town of Youngtown, Arizona's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Town of Youngtown, Arizona's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Town of Youngtown, Arizona's compliance with specified requirements.

In our opinion, the Town of Youngtown, Arizona complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2009.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Town Council and management and is not intended to be and should not be used by anyone other than these specified parties.

LarsonAllen LLP

LarsonAllen LLP

Mesa, Arizona
January 15, 2010



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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and the Town Council
Town of Youngtown, Arizona

We have audited the accompanying Schedule of LTAF II Funds, Revenues and Expenditures of the Town of Youngtown, Arizona for the year ended June 30, 2009. This Schedule of LTAF II Funds, Revenues and Expenditures is the responsibility of the Town of Youngtown, Arizona's management. Our responsibility is to express an opinion on the Schedule of LTAF II Funds, Revenues and Expenditures based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of LTAF II Funds, Revenues and Expenditures is free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of LTAF II Funds, Revenues and Expenditures. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of LTAF II Funds, Revenues and Expenditures. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of LTAF II Funds, Revenues and Expenditures was prepared for the purpose of complying with the rules and regulations of the State of Arizona, Department of Transportation, as described in Note 1 and is not intended to be a complete presentation of the Town of Youngtown, Arizona's revenues and expenditures.

In our opinion, the Schedule of LTAF II Funds, Revenues and Expenditures referred to above presents fairly, in all material respects, the information required by the State of Arizona, Department of Transportation, on the basis of accounting described in Note 1.

LarsonAllen LLP

LarsonAllen LLP

Mesa, Arizona
January 15, 2010



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**TOWN OF YOUNGTOWN, ARIZONA
SCHEDULE OF LTAF II FUNDS
REVENUE AND EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2009**

	<u>LTAF II Funds</u>	<u>Local Matching Funds (2)</u>	<u>Total</u>
Revenues (1)	\$ 11,397	\$ 2,849	\$ 14,246
Expenditures (1) (3)			
Transit			
Operating	7,310	1,827	9,137
Capital	-	-	-
Other	-	-	-
Transportation			
Operating	-	-	-
Capital	-	-	-
Other	-	-	-
Total expenditures	<u>7,310</u>	<u>1,827</u>	<u>9,137</u>
Total unexpended LTAF II funds	4,087	1,022	5,109
Beginning fund balance, July 1	<u>23,126</u>	<u>5,781</u>	<u>28,907</u>
Ending fund balance, June 30	<u>\$ 27,213</u>	<u>\$ 6,803</u>	<u>\$ 34,016</u>

See accompanying notes to this schedule.

**TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE SCHEDULE OF LTAF II FUNDS
FISCAL YEAR ENDED JUNE 30, 2009**

- (1) Revenues and expenditures are reported on the modified accrual basis of accounting and are calculated pursuant ARS § 28-8103.
- (2) The Town of Youngtown, Arizona's population for fiscal year 2008-09 was approximately 6,100. The local match requirements for jurisdictions with less than 50,000 population is 1:4 (one part local match and four parts grant). The Town met the minimum required match.
- (3) The carryover funds include a portion of the unspent 2007 LTAF II grant awards and the Town's matching contributions and all of the 2008 and 2009 LTAF II grant awards and the Town's matching contributions. The funds will be used in future years to provide transportation through Maricopa County's Special Transportation Services (STS).



Honorable Mayor and
Members of the Town Council
Town of Youngtown, Arizona
Youngtown, Arizona

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Youngtown, Arizona for the year ended June 30, 2009, and have issued our report thereon dated January 15, 2010. Professional standards require that we provide you with the following information related to our audit.

Our responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated April 10, 2009, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

1. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.
2. As part of our audit, we considered the internal control of Town of Youngtown, Arizona. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.
3. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Other information in documents containing audited financial statements

Our audit opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a client prepared document, such as an annual report, should be done only with our prior approval and review of the document. Our responsibility for other information in documents containing the entity's financial statements and report does not extend beyond the financial information identified in the report. We do not have an obligation to perform any procedures to corroborate other information contained in such documents.

Planned scope and timing of the audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on September 11, 2009.



Significant audit findings

Qualitative aspects of accounting practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Town of Youngtown, Arizona are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2009.

We noted no transactions entered into by the Town of Youngtown, Arizona during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives and remaining useful lives of capital assets is based on prior experience with similar assets and the current condition of assets. We evaluated the key factors and assumptions used to develop the useful lives and remaining useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the current liability for compensated absences is based on the current balance of compensated absences used during the fiscal year multiplied by the Town's average salary increase. We evaluated the key factors and assumption used to develop the current compensated absence balance in determining it is reasonable in relation to the financial statements taken as a whole.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and uncorrected misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements

The following material misstatements detected as a result of audit procedures were corrected by management:

- Accounts payable was not properly recorded.
- Principal and interest payable were not properly recorded.
- Beginning fund balance amounts did not agree to the prior audited financial statements.

Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Disagreements with management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated January 15, 2010.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Youngtown, Arizona's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other audit findings or issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Youngtown, Arizona's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

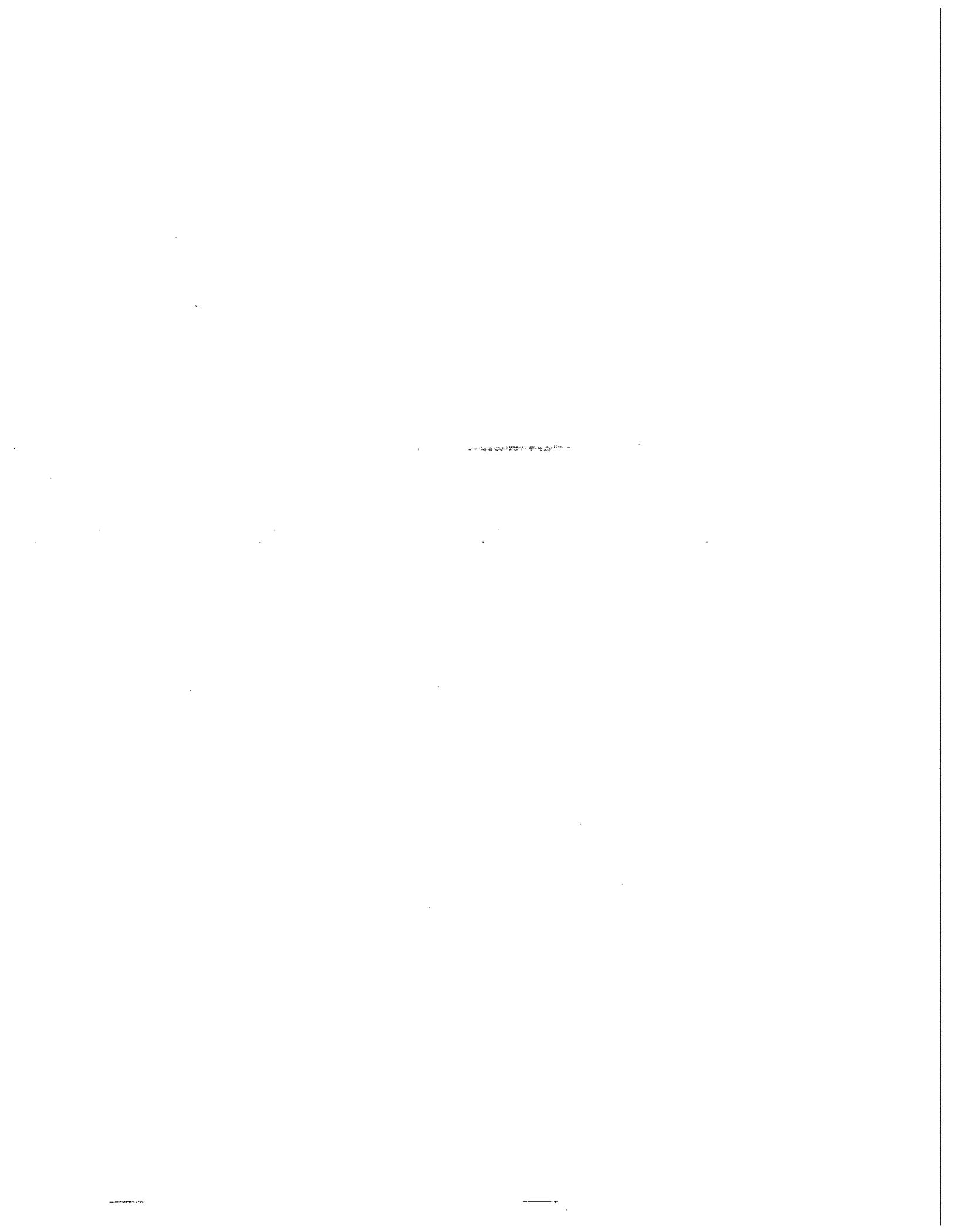
As part of our audit, we issued a letter addressed to Town Council identifying a matter we determined to be a material weakness in the financial statements.

This information is intended solely for the use of the Town Council and management of the Town of Youngtown, Arizona and is not intended to be and should not be used by anyone other than these specified parties.

Larson Allen LLP

LarsonAllen LLP

Mesa, Arizona
January 15, 2010



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Honorable Mayor and Town Council
Town of Youngtown, Arizona

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Youngtown, Arizona as of and for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered Town of Youngtown, Arizona's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency described in item 2009-1 in the accompanying schedule of findings and responses to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, the significant deficiency described above as item 2009-1 is also considered to be a material weakness.

This report is intended solely for the information and use of Town Council, management of Town, federal awarding agencies, state funding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

LarsonAllen LLP

LarsonAllen LLP

Mesa, Arizona
January 15, 2010



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Town of Youngtown, Arizona
Fiscal Year Ended June 30, 2009
Schedule of Findings and Responses

2009-1: Oversight of the Financial Reporting Process

Condition: The Town does not have a system of internal controls that would enable management to conclude the financial statements and related disclosures are complete and presented in accordance with GAAP. As such, management requested us to prepare a draft of the financial statements, including the related footnote disclosures.

The audit firm proposed and the Town posted to its general ledger accounts, journal entries to correct misstatements in long-term debt, accounts payable, beginning fund balances and the GASB34 conversion entries. These entries relate to internal controls over the year-end close-out process. The absence of a complete control procedure or process in this area is considered a material weakness because the potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the Town's internal control processes.

Criteria: The Town should have controls in place to prevent and detect a material misstatement in the financial statements in a timely manner. Management is responsible for the accuracy and completeness of all financial records and related information. Their responsibilities include adjusting the financial statements to correct material misstatements.

Effect: No effect on the financial statements.

Cause: The Town has not established controls to ensure that all accounts are adjusted to their appropriate year-end balances in accordance with GAAP. The Town relies on the audit firm to prepare the annual financial statements, related footnote disclosures, and to verify balances are correct at year-end. However, they have reviewed and approved the annual financial statements and related footnote disclosures.

Recommendation: We recommend the Town continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year-end balances in accordance with GAAP. Additionally, we recommend that the Town review these adjustments and modify year-end reconciling procedures in an effort to avoid similar adjustments next year.

TOWN OF YOUNGTOWN, ARIZONA
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2009

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**TOWN OF YOUNGTOWN, ARIZONA
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2009
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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and the Town Council of the
Town of Youngtown, Arizona

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Youngtown, Arizona (Town), as of and for the year ended June 30, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Youngtown, Arizona, as of June 30, 2009, and the respective changes in financial position and the respective budgetary comparison for the General and HURF Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 3 - 9 and the Public Safety Personnel Retirement System Schedule of Funding Progress on page 34 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

LarsonAllen LLP

LarsonAllen LLP

Mesa, Arizona
January 15, 2010



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**TOWN OF YOUNGTOWN, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

We (the Town of Youngtown, Arizona (Town)) are pleased to provide an overview of our financial activities for the fiscal year ended June 30, 2009. The intended purpose of Management's Discussion and Analysis (MD&A) is to provide an introduction to the basic financial statements and notes, that provides an objective and easy to read analysis of our financial activities based on currently known facts, decisions, and conditions, by providing an easily readable summary of operating results and reasons for changes, which will help to determine if our financial position improved or deteriorated over the past year. This report addresses current operational activities, the sources, uses, and changes in resources, adherence to budget, service levels, limitations, significant economic factors, and the status of infrastructure.

FINANCIAL HIGHLIGHTS

- ◆ The assets of the Town of Youngtown, Arizona at the close of the most recent fiscal year exceed liabilities by \$12,604,688 (net assets). Of this amount, \$3.0 million is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.
- ◆ As of the close of the current fiscal year, the Town of Youngtown, Arizona's governmental funds reported combined ending fund balances of \$3,701,355, an increase of \$280,443 in comparison with the prior year. This increase was mainly due to the Town exceeding budget expectations in sales tax and not expending all of its General Fund budget.
- ◆ At the end of the current fiscal year, unreserved fund balance for the General Fund was \$2,751,996 or 97 percent of total General Fund expenditures.
- ◆ General Fund actual revenues exceeded budgeted revenues (on a budgetary basis) by \$162,661 for fiscal year 2008-2009. In addition, budgetary basis expenditures were only 93% (\$206,414 (7%) in savings) of the final budget in the General Fund.
- ◆ General Fund revenues exceeded expenditures by \$248,779; representing a positive variance of \$369,075 from the original budget.
- ◆ The Town includes a separate legal entity in its report - a Community Facilities District. Although legally separate, this "component unit" is important because the Town is financially accountable for this entity. A description of this component unit is available in Note 1 on page 21. Separate financial statements are not available for this entity.

The financial section of the Annual Financial Report (AFR) for the Town of Youngtown, Arizona consists of this discussion and analysis, the basic financial statements and the required supplementary schedules presented after the basic financial statements. The basic financial statements include the government-wide financial statements, fund financial statements, including the budgetary statements for the General Fund and major special revenue funds, and notes to the basic financial statements.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town of Youngtown, Arizona finances in a manner similar to the private sector business.

The **statement of net assets** presents information on all of the Town of Youngtown, Arizona assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as useful indicators of whether the Town of Youngtown, Arizona financial position is improving or deteriorating.

**TOWN OF YOUNGTOWN, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

The **statement of activities** presents data showing how the Town of Youngtown, Arizona net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs regardless of the timing of the related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal years, such as revenue from uncollected taxes or expenses from earned but unused vacation and sick leave.

Both of the government-wide financial statements distinguish Town of Youngtown, Arizona functions that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Town of Youngtown, Arizona include general government, public safety, highways and streets, and culture and recreation.

The government-wide financial statements may be found on pages 12 - 13 of this report.

Fund Financial Statements. Also presented are the traditional fund financial statements for governmental funds. The fund financial statements focus on major funds of the Town, rather than on fund type. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Youngtown, Arizona like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements.

The basic governmental fund financial statements can be found on pages 14 - 19 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements may be found on pages 21 - 32 of this report.

Required Supplementary Information Other Than MD&A. Governments have an option of including the budgetary comparison statements for the General Fund and major special revenue funds as either part of the fund financial statements within the basic financial statements, or as required supplementary information after the footnotes. The Town has chosen to present these budgetary statements as part of the basic financial statements. Additionally, governments are required to disclose certain information about employee pension funds. The Town has disclosed this information in Note 4.C. to the basic financial statements.

**TOWN OF YOUNGTOWN, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net assets may serve over time as useful indicators of a government's financial position. The following table reflects the Condensed Statement of Net Assets of Town of Youngtown, Arizona for June 30, 2009 showing that assets exceed liabilities by \$12,604,688.

Town of Youngtown, Arizona
Condensed Statement of Net Assets
June 30, 2009 and 2008

	Governmental Activities	
	2009	2008
ASSETS		
Current and Other Assets	\$ 4,407,644	\$ 4,039,623
Capital Assets		
Non-depreciable	404,980	404,980
Depreciable (net)	11,670,301	11,522,300
Total Assets	16,482,925	15,966,903
LIABILITIES		
Other Liabilities	532,122	417,098
Non-Current Liabilities		
Due within one year	141,948	127,137
Due in more than one year	3,204,167	3,292,436
Total Liabilities	3,878,237	3,836,671
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	8,790,281	8,152,300
Restricted	787,124	917,695
Unrestricted	3,027,283	3,060,237
Total Net Assets	\$ 12,604,688	\$ 12,130,232

The net assets of the Town are \$12,604,688 at the end of the fiscal year 2009. The Town of Youngtown, Arizona does not currently have any proprietary or enterprise funds that would otherwise be classified as business-type activities. All of the Town of Youngtown, Arizona's funds are considered governmental activities.

Net assets consist of three components. The largest portion of the Town of Youngtown, Arizona's net asset (70%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The Town of Youngtown, Arizona uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the Town of Youngtown, Arizona's net assets (6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of net assets (\$3,027,283) is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.

**TOWN OF YOUNGTOWN, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

At the end of the current fiscal year, the Town of Youngtown, Arizona is able to report positive balances in all three components of net assets for the government as a whole.

Town of Youngtown, Arizona
Condensed Statement of Net Assets
June 30, 2009 and 2008

	Governmental Activities	
	2009	2008
REVENUES		
Program Revenues:		
Fees, Fines and Charges for Services	\$ 242,687	\$ 294,599
Operating Grants and Contributions	439,950	840,336
Capital Grants and Contributions	315,107	129,265
General Revenues:		
Property Taxes	359,928	377,943
Local Taxes	1,193,210	1,295,424
State Shared Revenues	1,630,238	1,681,699
Investment Earnings	17,727	133,985
Other	4,720	-
Total Revenues	4,203,567	4,753,251
EXPENSES		
General Government	1,274,680	1,116,537
Public Safety	1,428,332	1,597,105
Highways and Streets	548,288	688,714
Culture and Recreation	289,860	224,597
Interest on Long-Term Debt	187,951	192,990
Total Expenses	3,729,111	3,819,943
CHANGE IN NET ASSETS	474,456	933,308
Net Assets - Beginning of Year	12,130,232	11,196,924
NET ASSETS - END OF YEAR	\$ 12,604,688	\$ 12,130,232

Revenues which consist of fees, fines and charges for services, operating grants and contributions, capital grants and contributions and general revenues decreased from the prior year by \$549,684.

Fees, fines and charges for services decreased by \$51,912. The more significant factors contributing to the decrease include loss of revenue for developer impact fees, building permits and plan review fees due to the downturn in construction related to the economy.

Operating grants and contributions decreased by \$400,386. This decrease was due to CDBG grant revenue being down due to only one project being done in fiscal year 2008-09, which was classified as a capital grant. The previous fiscal year had two CDBG projects completed. HURF revenue was also down significantly.

Capital grants and contributions increased by \$185,842 to fund a CDBG project for alley improvements in the Town.

Local taxes decreased by \$102,214 due to the downturn in the economy.

Property taxes decreased by \$18,015. This decrease was not significant.

**TOWN OF YOUNGTOWN, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

State shared revenues decreased by \$51,461 due to the downturn in the economy.

Investment earnings decreased by \$116,258 mainly due to a decline of interest earned on cash with a trustee for the repayment of general obligation bonds, a decline on return, and the Town having fewer funds to invest.

The Town's expenses decreased by 2.3% mainly due to a personnel restructure which decreased salaries and benefits; the purchase of police radio equipment which was completed in 2008; and anticipated equipment purchases not being made in fiscal year 2008-09.

Financial Analysis of the Town's Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Types of governmental funds reported by the Town include the General Fund and Special Revenue Funds.

As of the end of the current fiscal year the Town's governmental funds reported combined ending fund balances of \$3,701,355, an increase of \$280,443 in comparison with the prior year. Approximately 74% of this total amount (\$2,751,996) constitutes General Fund balance, which is available for contribution to the designated, undesignated and reserved fund balance. At fiscal year end June 30, 2009 fund balances were as follows:

Fund	Balance	Increase (Decrease) From 2007-08
General Fund	\$ 2,751,996	\$ 248,779
Highway User Revenue Fund (HURF)	266,743	(57,644)
CFD Debt Service Fund	586,843	162,235
Nonmajor Governmental Funds	95,773	(72,927)

The General Fund is the chief operating fund of the Town of Youngtown, Arizona. At the end of the current fiscal year, the fund balance of the General Fund was \$2,751,996, while total fund balance reached \$3,701,355. As a measure of the General Fund's liquidity, it may be useful to compare both General Fund balance and total fund balance to total fund expenditures. General Fund balance represents 97 percent of total General Fund expenditures, while total fund balance represents 94 percent of total governmental expenditures.

The fund balance of the Town of Youngtown, Arizona's General Fund increased by \$248,779 during the current fiscal year. This increase was due to general government not expending as much as was anticipated on health insurance, liability insurance, engineering, development, and equipment.

The fund balance of the Town of Youngtown, Arizona's HURF Fund decreased due to the Town contributing approximately \$197,000 of HURF funds to the alley paving project.

The CFD Debt Service Fund fund balance increased due to the anticipation of the first principal payment on the general obligation bonds coming due and due to closing out the CFD Capital Projects Fund by transferring the ending balance to the CFD Debt Service Fund.

**TOWN OF YOUNGTOWN, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

Nonmajor Governmental Funds of the Town of Youngtown, Arizona are combined into one column on the governmental fund statements. The net decrease was due to the Town closing out the CFD Capital Projects Fund by transferring the ending balance to the CFD Debt Service Fund.

Budgetary Highlights

The Town's annual budget is the legally adopted expenditure control document of the Town. Budgetary comparison statements are required for the General Fund and all major special revenue funds and may be found on pages 18 - 19. These statements compare the original adopted budget, the budget if amended throughout the fiscal year, and the actual expenditures prepared on a budgetary basis.

General Fund revenues of \$3,086,606, on a budgetary basis, exceeded budgeted revenues of \$2,923,945 by \$162,661 while budgetary basis expenditures of \$2,837,827 were only 93% of budgeted expenditures (savings of \$206,414). The savings is primarily due to spending less than anticipated during the current year.

Capital Assets

The Town of Youngtown, Arizona's capital assets for its governmental activities as of June 30, 2009 amount to \$12,075,281 (net of accumulated depreciation), a net increase of 1.2% from the prior year. For government-wide financial statement presentation, all depreciable capital assets were depreciated from acquisition date to the end of the current fiscal year. Fund financial statements record capital asset purchases as expenditures. See Note 3.A.3 in the notes to the basic financial statements for further information regarding capital assets.

Major capital asset events during the current fiscal year included the following:

- Completion of Alley Improvement Project.
- Completion of the Public Works building improvements.
- Purchase of various furniture and equipment items.

The following table provides a breakdown of the capital assets of the Town at June 30, 2009 and 2008.

**Capital Assets at June 30, 2009 and 2008
(Net of depreciation)**

	Governmental Activities	
	2009	2008
Land	\$ 404,980	\$ 404,980
Buildings and Improvements	2,141,172	2,167,170
Infrastructure	9,054,009	8,783,017
Furniture, equipment, and vehicles	475,120	572,113
Total Capital Assets	\$ 12,075,281	\$ 11,927,280

**TOWN OF YOUNGTOWN, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

Long-term Obligations

The following schedule shows the outstanding obligations of the Town (both current and long-term) as of June 30, 2009 and 2008. Further detail on the Town's outstanding obligations may be found in Note 3.B. on page 29.

Outstanding Obligations at June 30, 2009 and 2008

	<u>Governmental Activities</u>	
	<u>2009</u>	<u>2008</u>
General Obligation Bonds	3,285,000	3,370,000
Compensated Absences Payable	61,115	49,573
Total Outstanding Debt	<u>\$ 3,346,115</u>	<u>\$ 3,419,573</u>

Economic Factors and Next Year's Budgets and Rates

Economic factors considered when preparing the budget included, but were not limited to:

- Revenue estimates provided by the Arizona State Treasurer's office.
- Analysis of the prior years' budget.
- Analysis of prior fiscal year revenue trends.
- Analysis of retail business culture in the Town concerning sales tax revenue.
- Analysis of fuel cost increases.
- Analysis of Town utility rates and fees.
- Anticipated impact of material (concrete, asphalt, etc.) cost increases.

Financial Contact

This financial report is designed to provide a general overview of the Town's finances for all of those with an interest and to demonstrate accountability for the use of public funds. Questions about any of the information provided in this report, or requests for additional financial information should be addressed to:

Town of Youngtown
Accounting Department
12030 Clubhouse Square
Youngtown, AZ 85363
623-933-8286

Or visit our website at:

www.youngtownaz.org

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BASIC FINANCIAL STATEMENTS

TOWN OF YOUNGTOWN, ARIZONA
STATEMENT OF NET ASSETS
JUNE 30, 2009

	Governmental Activities
ASSETS	
Deposits and Investments	\$ 3,968,774
Receivables, Net	
Accounts Receivable	15,553
Taxes Receivable	8,844
Intergovernmental Receivables	249,150
Deferred Charges	165,323
Capital Assets	
Non-Depreciable	404,980
Depreciable (Net)	11,670,301
Total Assets	16,482,925
 LIABILITIES	
Accounts Payable	216,263
Accrued Wages and Benefits	49,463
Interest Payable	92,466
Intergovernmental Payable	88,930
Matured Debt Principal Payable	85,000
Noncurrent Liabilities	
Due Within One Year	141,948
Due in More Than One Year	3,204,167
Total Liabilities	3,878,237
 NET ASSETS	
Invested in Capital Assets, Net of Related Debt	8,790,281
Restricted for:	
Highways and Streets	266,743
Debt Service	424,608
Other	95,773
Unrestricted	3,027,283
Total Net Assets	\$ 12,604,688

See accompanying Notes to the Basic Financial Statements.

**TOWN OF YOUNGTOWN, ARIZONA
GOVERNMENTAL FUNDS BALANCE SHEET
JUNE 30, 2009**

	General Fund	HURF	MPC Debt Service	Nonmajor	Totals
Assets					
Deposits and Investments	\$ 2,838,749	\$ 269,722	\$ 764,309	\$ 95,994	\$ 3,968,774
Receivables					15,553
Accounts Receivable	15,553	-	-	-	15,553
Taxes Receivable	-	-	8,844	-	8,844
Intergovernmental Receivables	214,261	34,889	-	-	249,150
Total Assets	\$ 3,068,563	\$ 304,611	\$ 773,153	\$ 95,994	\$ 4,242,321
Liabilities and Fund Balance					
Liabilities					
Accounts Payable	\$ 178,174	\$ 37,868	\$ -	\$ 221	\$ 216,263
Accrued Wages and Benefits	49,463	-	-	-	49,463
Interest Payable	-	-	92,466	-	92,466
Intergovernmental Payable	88,930	-	-	-	88,930
Deferred Revenue	-	-	8,844	-	8,844
Matured Debt Principal Payable	-	-	85,000	-	85,000
Total Liabilities	316,567	37,868	186,310	221	540,966
Fund Balances					
Unreserved	2,751,996	266,743	586,843	-	3,605,582
Unreserved; Reporting in Nonmajor:					
Special Revenue Funds	-	-	-	95,773	95,773
Total Fund Balance	2,751,996	266,743	586,843	95,773	3,701,355
Total Liabilities and Balance	\$ 3,068,563	\$ 304,611	\$ 773,153	\$ 95,994	\$ 4,242,321

See accompanying Notes to the Basic Financial Statements.

**TOWN OF YOUNGTOWN, ARIZONA
RECONCILIATION OF THE BALANCE SHEET TO
THE STATEMENT OF NET ASSETS – GOVERNMENTAL FUNDS
JUNE 30, 2009**

Total Fund Balances for Governmental Funds \$ 3,701,355

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Land	\$ 404,980	
Buildings and Improvements	2,970,023	
Infrastructure	11,856,411	
Furniture, Equipment and Vehicles	1,344,999	
Total Capital Assets	16,576,413	
Less: Accumulated Depreciation	(4,501,132)	12,075,281

Some of the Town's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred revenue in the governmental funds.

8,844

Bond issuance costs are reported as expenditures in the governmental funds and are shown net of accumulated amortization on the statement of net assets.

165,323

Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of Net Assets.

General Obligation Bonds	(3,285,000)	
Compensated Absences Payable	(61,115)	(3,346,115)

Total Net Assets of Governmental Activities \$ 12,604,688

TOWN OF YOUNGTOWN, ARIZONA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – GOVERNMENTAL FUNDS
FISCAL YEAR ENDED JUNE 30, 2009

	General Fund	HURF	MPC Debt Service	Nonmajor	Totals
Revenue					
Taxes					
Sales Taxes	\$ 1,130,477	\$ -	\$ -	\$ -	\$ 1,130,477
Property Taxes	-	-	351,427	28,074	379,501
Franchise Taxes	62,733	-	-	-	62,733
Intergovernmental Revenue	1,630,238	725,188	-	29,869	2,385,295
Fines and Forfeits	167,596	-	-	-	167,596
Licenses and Permits	62,028	-	-	-	62,028
Charges for Services	12,963	-	-	-	12,963
Rents and Royalties	100	-	-	-	100
Contributions and Donations	884	-	-	-	884
Investment Earnings	15,751	264	1,283	429	17,727
Other	3,836	-	-	-	3,836
Total Revenue	3,086,606	725,452	352,710	58,372	4,223,140
Expenditures					
Current					
General Government	1,256,092	-	-	-	1,256,092
Public Safety	1,356,463	-	-	26,275	1,382,738
Highways and Streets	-	783,096	-	22,548	805,644
Culture and Recreation	225,272	-	-	-	225,272
Debt Service					
Principal Retirement	-	-	85,000	-	85,000
Interest on Long-Term Debt	-	-	187,951	-	187,951
Total Expenditures	2,837,827	783,096	272,951	48,823	3,942,697
Excess (Deficiency) of Revenue Over Expenditures	248,779	(57,644)	79,759	9,549	280,443
Other Finance Sources (Uses)					
Transfers In	-	-	82,476	-	82,476
Transfers Out	-	-	-	(82,476)	(82,476)
Total Other Finance Sources (Uses)	-	-	82,476	(82,476)	-
Net Change in Fund Balance	248,779	(57,644)	162,235	(72,927)	280,443
Fund Balance					
Beginning of Year	2,503,217	324,387	424,608	168,700	3,420,912
End of Year	<u>\$ 2,751,996</u>	<u>\$ 266,743</u>	<u>\$ 586,843</u>	<u>\$ 95,773</u>	<u>\$ 3,701,355</u>

See accompanying Notes to the Basic Financial Statements.

**TOWN OF YOUNGTOWN, ARIZONA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF
ACTIVITIES – GOVERNMENTAL FUNDS
FISCAL YEAR ENDED JUNE 30, 2009**

Net Change in Fund Balances-Total Governmental Funds \$ 280,443

Amounts reported for governmental activities in the statement of

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Expenditures for Capital Assets	\$ 682,369	
Depreciation Expense	<u>(530,793)</u>	151,576

The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, however, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:

Repayment of Bond Principal	85,000	
Amortization of Issuance Costs	<u>(7,873)</u>	77,127

Delinquent and deferred property taxes receivable will be collected subsequent to year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the governmental funds.

Deferred Revenue - June 30, 2008	28,417	
Deferred Revenue - June 30, 2009	<u>8,844</u>	(19,573)

In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). During fiscal year 2009, compensated absence payable changed.

Loss on Sale of Capital Assets		<u>(3,575)</u>
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Change in Net Assets of Governmental Activities		<u>\$ 474,456</u>
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See accompanying Notes to the Basic Financial Statements.

**TOWN OF YOUNGTOWN, ARIZONA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET TO ACTUAL
FISCAL YEAR ENDED JUNE 30, 2009**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Over (Under) Final Budget</u>
Revenue			
Taxes			
Sales Taxes	\$ 850,000	\$ 1,130,477	\$ 280,477
Franchise Taxes	70,000	62,733	(7,267)
Intergovernmental Revenue	1,655,945	1,630,238	(25,707)
Fines and Forfeits	104,300	167,596	63,296
Licenses and Permits	80,700	62,028	(18,672)
Charges for Services	33,000	12,963	(20,037)
Rents and Royalties	2,000	100	(1,900)
Contributions and Donations	6,000	884	(5,116)
Investment Income	112,000	15,751	(96,249)
Other	10,000	3,836	(6,164)
Total Revenue	<u>2,923,945</u>	<u>3,086,606</u>	<u>162,661</u>
Expenditures			
Current			
General Government			
General Government	870,080	787,305	82,775
Municipal Court	226,824	215,780	11,044
Buildings	290,027	253,007	37,020
Total General Government	<u>1,386,931</u>	<u>1,256,092</u>	<u>130,839</u>
Public Safety			
Building Safety	100,085	100,452	(367)
Police Department	1,111,029	1,064,768	46,261
Code Enforcement	65,586	61,146	4,440
Community Resources	156,330	130,097	26,233
Total Public Safety	<u>1,433,030</u>	<u>1,356,463</u>	<u>76,567</u>
Culture and Recreation			
Parks	224,280	225,272	(992)
Total Expenditures	<u>3,044,241</u>	<u>2,837,827</u>	<u>206,414</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(120,296)</u>	<u>248,779</u>	<u>369,075</u>
Other Finance Sources (Uses)			
Transfers In	120,296	-	(120,296)
Net Change in Fund Balance	-	248,779	248,779
Fund Balance			
Beginning of Year	<u>\$ -</u>	<u>2,503,217</u>	<u>2,503,217</u>
End of Year	<u>\$ -</u>	<u>\$ 2,751,996</u>	<u>\$ 2,751,996</u>

See accompanying Notes to the Basic Financial Statements.

**TOWN OF YOUNGTOWN, ARIZONA
HURF FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET TO ACTUAL
FISCAL YEAR ENDED JUNE 30, 2009**

	Original and Final Budget	Actual	Over (Under) Final Budget
Revenue			
Intergovernmental	\$ 816,451	\$ 725,188	\$ (91,263)
Investment Earnings	2,500	264	(2,236)
Total Revenue	<u>818,951</u>	<u>725,452</u>	<u>(93,499)</u>
Expenditures			
Current			
Highways and Streets	<u>934,282</u>	<u>783,096</u>	<u>151,186</u>
Excess (Deficiency) of Revenue Over Expenditures	(115,331)	(57,644)	57,687
Other Finance Sources (Uses)			
Transfers In (Out)	<u>115,331</u>	<u>-</u>	<u>(115,331)</u>
Net Change in Fund Balances	-	(57,644)	(57,644)
Fund Balances			
Fund Balances, Beginning of Year	-	324,387	324,387
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ 266,743</u>	<u>\$ 266,743</u>

See accompanying Notes to the Basic Financial Statements.

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TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Town of Youngtown, Arizona have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). A summary of the Town's more significant accounting policies follows.

A. Reporting Entity

The Town is a municipal government that is governed by a separately elected governing body. It is legally separate from and fiscally independent of other state and local governments. The accompanying financial statements present the Town and its component units, entities for which the Town is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the Town's operations.

Included within the reporting entity:

The Agua Fria Ranch Community Facilities District was formed by petition to Town Council in 2003. The District's purpose is to improve public infrastructure in specified land area. As special purpose districts are separate political subdivisions under the Arizona Constitution, the districts can levy taxes and issue bonds independently of the Town. Property owners in the designated area are assessed for district taxes and thus for the costs of operating the district. The Town Council serves as the Board of Directors. The Town has no liability for the District's debt. For financial reporting purposes, transactions of the District are combined together and included as a Governmental Fund type as if they were part of the Town's operations.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. The effect of interfund activity has been removed from these statements. *Governmental activities*, which are normally supported by taxes and intergovernmental revenues are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The Town had no business-type activities during the fiscal year.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due.

Intergovernmental grants and aid, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

The *Highway User Revenue Fund (HURF)* accounts for the Town's share of motor fuel tax revenues.

The *Community Facilities District (CFD) Debt Service Fund* accounts for all the debt activity associated with the Agua Fria Ranch CFD.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

**TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)**

When both restricted and unrestricted resources are available for use, for governmental activities it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The Town's deposits and investments are considered to be cash on hand, demand deposits, cash and investments held by the State Treasurer, and highly liquid investments with maturities of three months or less from the date of acquisition.

Cash and investments are pooled except for funds required to be held by fiscal agents or restricted. Interest earned from investments purchased with such pooled monies is allocated to each of the funds based on the average daily cash balances. State statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, certificates of deposit in eligible depositories, repurchase agreements, obligations of the State of Arizona or any of its counties or incorporated cities, Towns or duly organized school districts, improvement districts in this state and the State Treasurer's Local Government Investment Pool. Investments are stated at fair value.

2. Receivables

Maricopa County levies real property taxes on or before the third Monday in August that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. However, a lien against real and personal property assessed attaches on the first day of January preceding assessment and levy thereof.

3. Short-term Interfund Receivables/Payables

During the course of operations, individual funds within the Town's pooled cash accounts may borrow money from the other funds within the pool on a short-term basis. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet of the fund financial statements and are eliminated in the preparation of the government-wide financial statements.

TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

4. Capital Assets

Capital assets, which include land, buildings, improvements, furniture, equipment, vehicles, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of one year.

Purchased or acquired capital assets are carried at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on a straight-line basis over the following estimated useful lives:

Buildings and improvements	15-40 years
Infrastructure	40 years
Furniture, equipment, and vehicles	5-10 years

5. Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

6. Net Assets

In the government-wide financial statements, net assets are reported in three categories: net assets invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Net assets invested in capital assets, net of related debt is separately reported because the Town reports all Town assets which make up a significant portion of total net assets. Restricted net assets account for the portion of net assets restricted by parties outside the Town. Unrestricted net assets are the remaining net assets not included in the previous two categories.

7. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The Town Council follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Arizona Revised Statutes, the Town Manager submits a proposed budget for the fiscal year commencing the following July 1 to the Town Council. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
2. Public hearings are conducted to obtain taxpayer comment.
3. Prior to the third Monday in August, the expenditure limitation for the Town is legally enacted through passage of an ordinance. To ensure compliance with the expenditure limitation, a uniform expenditure report must be filed with the State each year. This report, issued under a separate cover, reconciles total Town expenditures from the audited financial statements to total expenditures for reporting in accordance with the State's uniform expenditure reporting system (A.R.S. §41-1279.07). The Town is subject to the State of Arizona's Spending Limitation for Towns and Cities. This law does not permit the Town to spend more than budgeted revenues plus the carryover unrestricted cash balance from the prior fiscal year. The limitation is applied to the total of the combined funds. The Town complied with this law during the year.
4. Expenditures may not legally exceed the expenditure limitation described below of all fund types as a whole. For management purposes, the Town adopts a budget by department for the General Fund and in total by fund for other funds. The Town Manager, subject to Town Council approval, may at any time transfer any unencumbered appropriation balance or portion thereof between a department or activity. The adopted budget cannot be amended in any way without Town Council approval.
5. Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds on essentially the same modified accrual basis of accounting used to record actual revenues and expenditures.

No supplementary budgetary appropriations were necessary during the year.

**TOWN OF YOUNGTOWN, ARIZONA
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2009**

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

B. Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations in the following funds:

	<u>Amount of Overexpenditure</u>
General Fund:	
Building Safety	\$ 367
Parks	992

Cash was available to meet the overexpenditures listed above.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Assets

1. Deposits and Investments

Deposits and investments at June 30, 2009 consist of the following:

Deposits	
Cash on Hand	\$ 600
Cash in Bank	393,170
Investments	
Cash on Deposit with Trustee	444,192
State Treasurer's Investment Pool	<u>3,130,812</u>
Total cash and cash equivalents	<u>\$ 3,968,774</u>

Deposits

Custodial credit risk - This is the risk that, in the event of a failure by a counterparty, the Town will not be able to recover its deposits or collateralized securities that are in the possession of an outside party. The Town does not have a formal policy regarding custodial credit risk. However, the Town's deposits at June 30, 2009, were entirely covered by federal depository insurance.

TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

1. Deposits and Investments (Continued)

Investments

The State Board of Deposit provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares. The shares are not identified with specific investments and are not subject to custodial credit risk. Cash on deposit with trustee is held in trust for the Town under a Trust Agreement with Wells Fargo Bank. The funds held in trust are invested in money market funds, are valued at cost, and are invested in cash and cash equivalents and U.S. Treasury Bills. The funds are not subject to credit risk or interest rate risk. The Town's investment in the State Treasurer's investment pool did not receive a credit quality rating from a national agency.

Interest rate risk. In accordance with its investment policy, the Town manages its exposure to declines in fair value by limiting the average maturity of investments to less than one year.

Custodial credit risk. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a formal investment policy in regards to custodial credit risk. However, the Town's current investments are not subject to custodial credit risk.

2. Receivables

The Maricopa County Treasurer is responsible for collecting property taxes for all governmental entities within the County. The County levies the property taxes due to the District in August. Two equal installments, payable in October and March, become delinquent after the first business days in November and May. During the year, the County also levies various personal property taxes that are due the second Monday of the month following receipt of the tax notice and become delinquent 30 days later. A lien assessed against real and personal property attaches on the first day of January preceding the assessment levy. Currently the Town levies a secondary property tax for the repayment of debt.

Property taxes are recognized as revenues in the fiscal year they are levied in the government-wide financial statements and represent a reconciling item between the government-wide and fund financial statements. In the fund financial statements property taxes are recognized as revenues in the fiscal year they are levied and collected or if they are collected within 60 days subsequent to fiscal year-end. Property taxes not collected within 60 days subsequent to fiscal year-end or collected in advance of the fiscal year for which they are levied are reported as deferred revenues.

**TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

2. Receivables (Continued)

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>
Delinquent property taxes receivable: (CFD Debt Service Fund)	<u>\$ 8,844</u>

3. Capital Assets

Capital asset activity for the year ended June 30, 2009 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 404,980	\$ -	\$ -	\$ 404,980
Total Capital Assets, Not Being Depreciated	<u>404,980</u>	<u>-</u>	<u>-</u>	<u>404,980</u>
Capital Assets, Being Depreciated:				
Buildings and Improvements	2,891,480	78,543	-	2,970,023
Infrastructure	11,301,100	555,311	-	11,856,411
Furniture, Equipment, and Vehicles	1,316,937	48,515	(20,453)	1,344,999
Total Capital Assets, Being Depreciated	<u>15,509,517</u>	<u>682,369</u>	<u>(20,453)</u>	<u>16,171,433</u>
Accumulated Depreciation for:				
Buildings and Improvements	(724,310)	(104,541)	-	(828,851)
Infrastructure	(2,518,083)	(284,319)	-	(2,802,402)
Furniture, Equipment, and Vehicles	(744,824)	(141,933)	16,878	(869,879)
Total Accumulated Depreciation	<u>(3,987,217)</u>	<u>(530,793)</u>	<u>16,878</u>	<u>(4,501,132)</u>
Total Capital Assets, Being Depreciated, Net	<u>11,522,300</u>	<u>151,576</u>	<u>(3,575)</u>	<u>11,670,301</u>
Governmental Activities Capital Assets, Net	<u>\$ 11,927,280</u>	<u>\$ 151,576</u>	<u>\$ (3,575)</u>	<u>\$ 12,075,281</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	\$ 95,553
Public Safety	70,530
Highways and Streets	297,955
Culture and Recreation	66,755
Total Depreciation Expense, Governmental Activities	<u>\$ 530,793</u>

TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Long-term Obligations

The Town has long-term bonds payable issued to provide funds for the acquisition and construction of major capital facilities. Compensated absences are paid by the applicable fund where each employee is regularly paid, primarily the General Fund.

Community facilities districts (CFDs) are created only by petition to the Town Council by property owners within the District areas. As board of directors for the District, the Town Council has adopted a formal policy that CFD debt will be permitted only when the ratio of full cash value of the District property (prior to improvements being installed), when compared to proposed District debt, is a minimum of 3 to 1 prior to issuance of debt and 5 to 1 or higher after construction of improvements. These ratios are verified by an appraisal paid for by the District and administered by the Town. In addition, cumulative debt of all CFDs cannot exceed 5 percent of the Town's secondary assessed valuation.

Description	Maturity	Interest Rate (%)	Outstanding at June 30, 2009
CFD Series 2005 general obligation bonds; original issue \$3,450,000	7/1/09-15	2.00-3.50%	\$ 3,285,000

Changes in long-term obligations for the year ended June 30, 2008 are as follows:

	Beginning of Year	Additions	Retirements	End of Year	Due within One Year
Governmental Activities:					
CFD General Obligation Bonds	3,370,000	-	(85,000)	3,285,000	90,000
Other Liabilities:					
Compensated Absences	49,573	74,361	(62,819)	61,115	51,948
Total Governmental Activities	\$ 3,419,573	\$ 74,361	\$ (147,819)	\$ 3,346,115	\$ 141,948

Debt service requirements on long-term debt at June 30, 2009 are as follows:

Years	Primary Government	
	Governmental Activities	
	Principal	Interest
2010	\$ 90,000	\$ 180,683
2011	95,000	176,183
2012	100,000	171,433
2013	105,000	166,432
2014	110,000	161,183
2015-19	630,000	716,563
2020-24	815,000	529,503
2025-29	1,085,000	269,118
2030	255,000	14,790
Totals	\$ 3,285,000	\$ 2,385,888

TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 4 OTHER INFORMATION

A. Risk Management

The Town of Youngtown, Arizona is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Town's insurance protection is provided by the Arizona Municipal Risk Retention Pool, of which the Town is a participating member. The limit for basic coverage is \$2,000,000 per occurrence on a claims made basis. Excess coverage is for an additional \$3,000,000 per occurrence on a follow form, claims made basis. No significant reduction in insurance coverage occurred during the year and no settlements exceeded insurance coverage during any of the past three fiscal years.

The Arizona Municipal Risk Retention Pool is structured such that member premiums are based on an actuarial review that will provide adequate reserves to allow the Pool to meet its expected financial obligations. The Pool has the authority to assess its members additional premiums should reserves and annual premiums be insufficient to meet the Pool's obligations.

The Town is also insured by Arizona Municipal Workers Compensation Fund for potential worker related accidents.

B. Contingent Liabilities

Accumulated sick leave - Sick leave benefits provide for ordinary sick pay and are cumulative but do not vest with employees and, therefore, are not accrued. Unvested accumulated sick leave of Town employees at June 30, 2009, totaled \$105,045.

Lawsuits - The Town is a defendant in various lawsuits and other claims incidental to the ordinary course of its operations. In the opinion of the Town's attorneys such matters will not have a material adverse effect on the Town's financial position at June 30, 2009.

C. Retirement Plans

Arizona State Retirement System

Plan Description - The Town contributes to a cost-sharing multiple-employer defined benefit pension plan administered by the Arizona State Retirement System. Benefits are established by state statute and generally provide retirement, death, long-term disability, survivor, and health insurance premium benefits. The system is governed by the Arizona State Retirement System Board according to the provisions of A.R.S. Title 38, Chapter 5, Article 2.

The System issues a comprehensive annual financial report that includes financial statements and required supplementary information. The most recent report may be obtained by writing the System, 3300 North Central Avenue, P.O. Box 33910, Phoenix, AZ 85067-3910 or by calling (602) 240-2000 or (800) 621-3778.

**TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 4 OTHER INFORMATION (CONTINUED)

Arizona State Retirement System (Continued)

Funding Policy - The Arizona State Legislature establishes and may amend active plan members' and the Town's contribution rate. For the year ended June 30, 2009, active plan members and the Town were each required by statute to contribute at the actuarially determined rate of 9.45 percent (7.92 percent for retirement, 1.03 percent for health insurance and 0.5 percent for long-term disability) of the members' annual covered payroll. The Town's contributions to the System for the years ended June 30, 2009 and prior two fiscal years are as follows:

Years ended June 30,	Retirement Fund	Health Benefit Supplement Fund	Long-Term Disability Fund
2009	\$ 55,258	\$ 7,186	\$ 3,489
2008	72,119	9,407	4,479
2007	69,512	9,458	4,591

Public Safety Personnel Retirement System (PSPRS)

Plan Description - The Town contributes to the Public Safety Personnel Retirement System (PSPRS), an agent multiple-employer, public employee retirement system that acts as a common investment and administrative agent to provide retirement and death and disability benefits for public safety personnel who are regularly assigned hazardous duty in the employ of the State of Arizona or a political subdivision thereof. All benefit provisions and other requirements are established by State statute. The Public Safety Personnel Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PSPRS. That report may be obtained by writing to Public Safety Personnel, 1020 E. Missouri Ave., Phoenix, AZ 85014 or by calling (602) 255-5575.

Funding Policy - Covered employees are required to contribute 7.65 percent of their annual salary to the PSPRS. The Town is required to contribute the remaining amounts necessary to fund the PSPRS, as determined by the actuarial basis specified by statute. The current rate is 11.1 percent of annual covered payroll.

Annual Pension Cost - During the year ended June 30, 2008, (the date of the latest available information), the Town of Youngtown, Arizona's annual pension cost of \$55,632 for police was equal to the Town's required and actual contributions.

The required contribution was determined as part of the June 30, 2008 actuarial valuation using an entry age actuarial funding method. Significant actuarial assumptions used in determining the entry age actuarial accrued liability include (a) a rate of return on the investment of present and future assets of 8.5% per year compounded annually, (b) projected salary increases of 5.5% (including inflation at 5%) per year compounded annually, and (c) additional projected salary increases of 5.5% to 8.5% per year attributable to seniority/merit.

**TOWN OF YOUNGTOWN, ARIZONA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 4 OTHER INFORMATION (CONTINUED)

Public Safety Personnel Retirement System (PSPRS) (Continued)

Funded Status and Funding Progress - As of June 30, 2008, the most recent actuarial valuation date, the plan was 83.9% funded. The actuarial accrued liability for benefits was \$1.3 million, and the actuarial value of assets was \$1.1 million, resulting in an unfunded actuarial accrued liability of (UAAL) of \$208,055. The covered payroll (annual payroll of active employees covered by the plan) was \$500,980, and the ratio of the VAAL to the covered payroll was 41.5%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The actuarial value of the Town's assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a seven-year period. The Town's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2008, was 28 years.

The preceding methods comply with the financial reporting standards established by the Governmental Accounting Standards Board.

**Three-Year Trend Information
Police**

Fiscal Year Ended June 30,	Annual Pension Cost (APC)	Percent Contributed	Net Pension Obligation
2006	\$ 51,552	100.0 %	\$ -
2007	46,415	100.0	-
2008	55,632	100.0	-

Additional historical trend information for the Town's PSPRS is disclosed on page 34.

Historical trend information is presented in order for a reader to assess the progress made in accumulating sufficient assets to pay pension benefits as they become payable.

REQUIRED SUPPLEMENTARY INFORMATION

**TOWN OF YOUNGTOWN, ARIZONA
PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF FUNDING PROGRESS
FISCAL YEAR ENDED JUNE 30, 2009**

Police

Valuation Date June 30,	Actuarial Value of Assets	Entry Age Actuarial Accrued Liability (AAL)	Percent Funded	Over(Under) Funded AAL	Annual Covered Payroll	Over (Under) funded AAL as a Percentage of Covered Payroll
2006	\$ 1,049,172	\$ 1,317,537	79.6%	\$ 268,365	\$ 521,784	51.4%
2007	1,070,307	1,528,177	70.0%	457,870	522,289	87.7%
2008	1,082,303	1,290,358	83.9%	208,055	500,980	41.5%