

**OFFICIAL BUDGET FORMS**  
**CITY/TOWN OF YOUNGTOWN**  
**Fiscal Year 2015**

**CITY/TOWN OF YOUNGTOWN**

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**Fiscal Year 2015**

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**CITY/TOWN OF YOUNGTOWN**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2015**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING		INTERFUND TRANSFERS IN 2015	INTERFUND TRANSFERS <OUT> 2015	TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>				
1. General Fund	\$ 3,116,442	\$ 2,707,173	\$ 2,700,895	Primary: \$ Secondary:	\$ 3,252,326	\$	\$	\$	\$	\$ 5,953,221	\$ 3,397,078
2. Special Revenue Funds	1,789,723	329,641	1,156,833		1,390,328					2,547,161	2,130,453
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds											
7. Permanent Funds											
8. Enterprise Funds Available											
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds											
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 4,906,165	\$ 3,036,814	\$ 3,857,728	\$	\$ 4,642,654	\$	\$	\$	\$	\$ 8,500,382	\$ 5,527,531

**EXPENDITURE LIMITATION COMPARISON**

	2014	2015
1. Budgeted expenditures/expenses	\$4,906,165	\$5,527,531
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	4,906,165	5,527,531
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$4,906,165	\$5,527,531
6. EEC or voter-approved alternative expenditure limitation	\$9,325,053	\$9,395,831

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

\* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.  
 \*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.  
 \*\*\* Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**CITY/TOWN OF YOUNGTOWN**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2015**

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	\$ _____	\$ _____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating Three special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

\* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

**CITY/TOWN OF YOUNGTOWN**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 951,000	\$ 1,420,000	\$ 1,365,000
CFD O & M Tax	18,249	18,249	19,115
<b>Licenses and permits</b>			
Utility Franchise Fees	170,000	175,000	175,000
Occupational License	35,000	30,000	30,000
Building Permits and Plan Review Fees	35,000	20,000	20,000
<b>Intergovernmental</b>			
Federal			
State	1,423,917	1,395,764	1,519,095
<b>Charges for services</b>			
Recreation Fees	4,000	4,000	4,000
Library Revenue	1,000	830	1,000
Rental of City Property	6,000	1,000	1,000
<b>Fines and forfeits</b>			
Court Fees	117,595	103,000	106,916
<b>Interest on investments</b>			
Interest Income	17,600	10,360	10,600
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	300	100	100
<b>Miscellaneous</b>			
Miscellaneous	3,000	500	500
<b>Total General Fund</b>	<b>\$ 2,782,661</b>	<b>\$ 3,178,803</b>	<b>\$ 3,252,326</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.





**CITY/TOWN OF YOUNGTOWN**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2015**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES* 2014</u>	<u>ESTIMATED REVENUES 2015</u>
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\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.



**CITY/TOWN OF YOUNGTOWN**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2015**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES* 2014</u>	<u>ESTIMATED REVENUES 2015</u>
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\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.



**CITY/TOWN OF YOUNGTOWN**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2015**

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>	\$	\$	\$	\$
<b>Total General Fund</b>	\$	\$	\$	\$
<b>SPECIAL REVENUE FUNDS</b>	\$	\$	\$	\$
<b>Total Special Revenue Funds</b>	\$	\$	\$	\$
<b>DEBT SERVICE FUNDS</b>	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>	\$	\$	\$	\$
<b>Total Enterprise Funds</b>	\$	\$	\$	\$
<b>INTERNAL SERVICE FUNDS</b>	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$

**CITY/TOWN OF YOUNGTOWN**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2015**

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
TOTAL ALL FUNDS	\$	\$	\$	\$

**CITY/TOWN OF YOUNGTOWN**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2015**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
<b>GENERAL FUND</b>				
General Government	\$ 1,124,481	\$	\$ 884,362	\$ 1,393,625
Parks	212,451		170,130	164,586
Court	249,785		249,785	195,201
Buildings	198,580		141,390	148,375
Library	114,879		114,679	125,948
Community Development				81,114
Public Safety	993,165		980,763	1,091,094
Economic Development	223,101		166,064	197,135
<b>Total General Fund</b>	<b>\$ 3,116,442</b>	<b>\$</b>	<b>\$ 2,707,173</b>	<b>\$ 3,397,078</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue	\$ 1,408,997	\$	\$ 223,915	\$ 648,069
Grants	275,000			922,592
Aqua Fria Ranch SLID	28,160		28,160	28,010
North Youngtown SLID	77,566		77,566	77,024
Impact Fees				82,363
Library Improvement Fund				100,710
Aqua Fria Ranch Fees Fund				271,685
<b>Total Special Revenue Funds</b>	<b>\$ 1,789,723</b>	<b>\$</b>	<b>\$ 329,641</b>	<b>\$ 2,130,453</b>
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 4,906,165</b>	<b>\$</b>	<b>\$ 3,036,814</b>	<b>\$ 5,527,531</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**CITY/TOWN OF YOUNGTOWN**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2015**

<u>DEPARTMENT/FUND</u>	<u>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014</u>	<u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2014</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2015</u>
<b>General Government</b>				
General Fund	\$ 1,124,481	\$	\$ 884,362	\$ 1,393,625
<b>Department Total</b>	<b>\$ 1,124,481</b>	<b>\$</b>	<b>\$ 884,362</b>	<b>\$ 1,393,625</b>
<b>Parks</b>				
General Fund	\$ 212,451	\$	\$ 170,130	\$ 164,586
Grants Fund	270,000			71,685
Aqua Fria Ranch Fee Funds				82,363
Impact Fee Funds				318,634
<b>Department Total</b>	<b>\$ 482,451</b>	<b>\$</b>	<b>\$ 170,130</b>	<b>\$ 318,634</b>
<b>Court</b>				
General Fund	\$ 249,785	\$	\$ 249,785	\$ 195,201
<b>Department Total</b>	<b>\$ 249,785</b>	<b>\$</b>	<b>\$ 249,785</b>	<b>\$ 195,201</b>
<b>Buildings</b>				
General Fund	\$ 198,580	\$	\$ 141,390	\$ 148,375
<b>Department Total</b>	<b>\$ 198,580</b>	<b>\$</b>	<b>\$ 141,390</b>	<b>\$ 148,375</b>
<b>Library</b>				
General Fund	\$ 114,879	\$	\$ 114,679	\$ 125,948
Library Improvement Fund				100,710
<b>Department Total</b>	<b>\$ 114,879</b>	<b>\$</b>	<b>\$ 114,679</b>	<b>\$ 226,658</b>
<b>Community Development</b>				
General Fund	\$	\$	\$	\$ 81,114
<b>Department Total</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 81,114</b>
<b>Public Safety</b>				
General Fund	\$ 993,165	\$	\$ 980,763	\$ 1,091,094
Grants Fund	5,000			
<b>Department Total</b>	<b>\$ 998,165</b>	<b>\$</b>	<b>\$ 980,763</b>	<b>\$ 1,091,094</b>
<b>Economic Development</b>				
General Fund	\$ 223,101	\$	\$ 166,064	\$ 197,135
Grants Fund				
<b>Department Total</b>	<b>\$ 223,101</b>	<b>\$</b>	<b>\$ 166,064</b>	<b>\$ 197,135</b>
<b>Streets</b>				
HURF Fund	\$ 1,408,997	\$	\$ 223,915	\$ 648,069
AFR SLID Fund	28,160		28,160	28,010
NYT SLID Fund	77,566		77,566	77,024
Grants Fund				922,592
Aqua Fria Ranch Fee Funds				200,000
<b>Department Total</b>	<b>\$ 1,514,723</b>	<b>\$</b>	<b>\$ 329,641</b>	<b>\$ 1,875,695</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**CITY/TOWN OF YOUNGTOWN**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2015**

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
<b>GENERAL FUND</b>	19	\$ 814,031	\$ 120,996	\$ 114,239	\$ 81,414	\$ 1,130,680
<b>SPECIAL REVENUE FUNDS</b>						
HURF FUND	1	\$ 59,200	\$ 6,171	\$ 7,613	\$ 8,166	\$ 81,150
<b>Total Special Revenue Funds</b>	1	\$ 59,200	\$ 6,171	\$ 7,613	\$ 8,166	\$ 81,150
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Enterprise Funds</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	20	\$ 873,231	\$ 127,167	\$ 121,852	\$ 89,580	\$ 1,211,830