

OFFICIAL BUDGET FORMS
CITY/TOWN OF YOUNGTOWN
Fiscal Year 2015

CITY/TOWN OF YOUNGTOWN

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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	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 current year 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) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current 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
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 951,000	\$ 1,420,000	\$ 1,365,000
CFD O & M Tax	18,249	18,249	19,115
Licenses and permits			
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
Intergovernmental			
Federal			
State	1,423,917	1,395,764	1,519,095
Charges for services			
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
Fines and forfeits			
Court Fees	117,595	103,000	106,916
Interest on investments			
Interest Income	17,600	10,360	10,600
In-lieu property taxes			
Contributions			
Voluntary contributions	300	100	100
Miscellaneous			
Miscellaneous	3,000	500	500
Total General Fund	\$ 2,782,661	\$ 3,178,803	\$ 3,252,326

* 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>
GENERAL FUND	\$	\$	\$	\$
Total General Fund	\$	\$	\$	\$
SPECIAL REVENUE FUNDS	\$	\$	\$	\$
Total Special Revenue Funds	\$	\$	\$	\$
DEBT SERVICE FUNDS	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$

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
GENERAL FUND				
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
Total General Fund	\$ 3,116,442	\$	\$ 2,707,173	\$ 3,397,078
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	\$ 1,789,723	\$	\$ 329,641	\$ 2,130,453
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 4,906,165	\$	\$ 3,036,814	\$ 5,527,531

* 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>
General Government				
General Fund	\$ 1,124,481	\$	\$ 884,362	\$ 1,393,625
Department Total	\$ 1,124,481	\$	\$ 884,362	\$ 1,393,625
Parks				
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
Department Total	\$ 482,451	\$	\$ 170,130	\$ 318,634
Court				
General Fund	\$ 249,785	\$	\$ 249,785	\$ 195,201
Department Total	\$ 249,785	\$	\$ 249,785	\$ 195,201
Buildings				
General Fund	\$ 198,580	\$	\$ 141,390	\$ 148,375
Department Total	\$ 198,580	\$	\$ 141,390	\$ 148,375
Library				
General Fund	\$ 114,879	\$	\$ 114,679	\$ 125,948
Library Improvement Fund				100,710
Department Total	\$ 114,879	\$	\$ 114,679	\$ 226,658
Community Development				
General Fund		\$	\$	\$ 81,114
Department Total	\$	\$	\$	\$ 81,114
Public Safety				
General Fund	\$ 993,165	\$	\$ 980,763	\$ 1,091,094
Grants Fund	5,000			
Department Total	\$ 998,165	\$	\$ 980,763	\$ 1,091,094
Economic Development				
General Fund	\$ 223,101	\$	\$ 166,064	\$ 197,135
Grants Fund				
Department Total	\$ 223,101	\$	\$ 166,064	\$ 197,135
Streets				
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
Department Total	\$ 1,514,723	\$	\$ 329,641	\$ 1,875,695

* 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
GENERAL FUND	19	\$ 814,031	\$ 120,996	\$ 114,239	\$ 81,414	\$ 1,130,680
SPECIAL REVENUE FUNDS						
HURF FUND	1	\$ 59,200	\$ 6,171	\$ 7,613	\$ 8,166	\$ 81,150
Total Special Revenue Funds	1	\$ 59,200	\$ 6,171	\$ 7,613	\$ 8,166	\$ 81,150
DEBT SERVICE FUNDS						
Total Debt Service Funds						
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds						
PERMANENT FUNDS						
Total Permanent Funds						
ENTERPRISE FUNDS						
Total Enterprise Funds						
TOTAL ALL FUNDS	20	\$ 873,231	\$ 127,167	\$ 121,852	\$ 89,580	\$ 1,211,830