

OFFICIAL BUDGET FORMS

TOWN OF YOUNGTOWN

Fiscal Year 2016



Town of Youngtown 2015-16 Recommended Budget

FUND	Adopted 2014-15 Budget	Estimated 2014-15 Expenditures	Proposed 2015-16 Budget	% increase (-decrease)
GENERAL	\$ 3,397,078	\$ 2,790,885	\$ 4,204,290	23.76%
HIGHWAY USERS	\$ 648,069	\$ 446,874	\$ 499,230	-22.97%
LIBRARY IMPROVEMENT	\$ 100,710	\$ 6,700	\$ 102,361	1.64%
IMPACT FEE	\$ 82,363	\$ -	\$ 82,363	N/A
GRANTS	\$ 922,592	\$ -	\$ 861,001	-6.68%
AGUA FRIA SLID	\$ 28,010	\$ 26,676	\$ 28,193	0.65%
NYT SLID	\$ 77,024	\$ 77,024	\$ 77,586	0.73%
AGUA FRIA RANCH FEES	\$ 271,685	\$ 7,477	\$ 270,787	-0.33%
TOTAL ALL FUNDS	\$ 5,527,531	\$ 3,355,636	\$ 6,125,811	10.82%

TOWN OF YOUNGTOWN
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

Fiscal Year	S c h	FUNDS										Total All Funds	
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds					
2015	E	3,387,078	2,130,453	0	0	0	0	0	0	0	0	0	5,527,531
2015	E	2,790,385	564,751	0	0	0	0	0	0	0	0	0	3,355,136
2016		3,847,591	982,695										4,830,286
2016	B	0											0
2016	B												0
2016	C	3,357,073	1,344,779	0	0	0	0	0	0	0	0	0	4,701,852
2016	D	0	0	0	0	0	0	0	0	0	0	0	0
2016	D	0	0	0	0	0	0	0	0	0	0	0	0
2016	D	0	0	0	0	0	0	0	0	0	0	0	0
2016	D	0	0	0	0	0	0	0	0	0	0	0	0
2016													
2016													
2016		3,000,374	405,953										3,406,327
2016		0	0										0
2016													0
2016		4,204,290	1,921,521	0	0	0	0	0	0	0	0	0	6,125,811
2016	E	4,204,280	1,921,521	0	0	0	0	0	0	0	0	0	6,125,811

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2015	2016
	\$ 5,527,531	\$ 6,125,811
	5,527,531	6,125,811
	\$ 5,527,531	\$ 6,125,811
	\$ 9,395,831	\$ 9,850,608

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

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent 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).

TOWN OF YOUNGTOWN
Tax Levy and Tax Rate Information
Fiscal Year 2016

	2015	2016
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 <u>Three</u> 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.

TOWN OF YOUNGTOWN
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 1,365,000	\$ 1,474,548	\$ 1,376,730
CFD O & M Tax	19,115	15,462	20,013
Licenses and permits			
Utility Franchise Fees	175,000	175,000	175,000
Occupational License	30,000	34,751	32,000
Building Permits and Plan Review	20,000	25,164	22,000
Intergovernmental			
Federal			
State	1,519,095	1,509,577	1,572,589
Charges for services			
Recreation Fees	4,000	7,075	6,000
Library Revenue	1,000	1,524	1,200
Rental of City Property	1,000		1,000
Fines and forfeits			
Court Fees	106,916	112,382	134,341
Interest on investments			
Interest Income	10,600	9,180	9,100
In-lieu property taxes			
Contributions			
Voluntary contributions	100	6,100	6,100
Miscellaneous			
Miscellaneous	500	4,995	1,000
Total General Fund	\$ 3,252,326	\$ 3,375,758	\$ 3,357,073

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

TOWN OF YOUNGTOWN
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
Highway User Revenue	\$ 366,580	\$ 362,922	\$ 370,234
Federal Grant		42,548	
Intergovernmental Revenue	18,164	37,763	18,164
Interest Income	550	598	600
	\$ 385,294	\$ 443,831	\$ 388,998
Community Dev, Block Grant	\$ 250,000		\$ 250,000
State Grants			
MAG	650,000		600,000
RICO		12	2
	\$ 900,000	\$ 12	\$ 850,002
Property Tax - Street Light Imp District -AFR	\$ 28,010	\$ 28,010	\$ 28,193
	\$ 28,010	\$ 28,010	\$ 28,193
Property Tax - Street Light Imp District -NYT	\$ 77,024	\$ 77,024	\$ 77,586
	\$ 77,024	\$ 77,024	\$ 77,586
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 1,390,328	\$ 548,877	\$ 1,344,779

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

TOWN OF YOUNGTOWN
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
DEBT SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
CAPITAL PROJECTS FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$

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

TOWN OF YOUNGTOWN
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
PERMANENT FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____

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

TOWN OF YOUNGTOWN
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>4,642,654</u>	\$ <u>3,924,635</u>	\$ <u>4,701,852</u>

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

TOWN OF YOUNGTOWN
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	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	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$	\$

TOWN OF YOUNGTOWN
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
General Government	\$ 1,393,625	\$	\$ 940,010	\$ 2,151,480
Parks	164,586		145,511	148,743
Court	195,201		192,925	182,572
Buildings	148,375		148,354	238,521
Library	125,948		121,954	121,855
Community Development	278,249		180,978	134,395
Public Safety	1,091,094		1,060,653	1,226,724
Economic Development				
Total General Fund	\$ 3,397,078	\$	\$ 2,790,385	\$ 4,204,290
SPECIAL REVENUE FUNDS				
Highway User Revenue	\$ 648,069	\$	\$ 446,874	\$ 499,230
Grants	922,592			861,001
Aqua Fria Ranch SLID	28,010		26,676	28,193
North Youngtown SLID	77,024		77,024	77,586
Impact Fees	82,363			82,363
Library Improvement	100,710		6,700	102,361
Aqua Fria Ranch Fees	271,685		7,477	270,787
Total Special Revenue Funds	\$ 2,130,453	\$	\$ 564,751	\$ 1,921,521
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	\$ 5,527,531	\$	\$ 3,355,136	\$ 6,125,811

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

TOWN OF YOUNGTOWN
Expenditures/Expenses by Department
Fiscal Year 2016

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
General Government				
General Fund	\$ 1,393,625	\$	\$ 940,010	\$ 2,151,480
Department Total	\$ 1,393,625	\$	\$ 940,010	\$ 2,151,480
List Department:				
Parks				
General Fund	164,586	\$	145,511	148,743
Aqua Fria Ranch Fees	71,685		7,477	20,787
Impact Fees	82,363			82,363
Department Total	\$ 318,634	\$	\$ 152,988	\$ 251,893
List Department:				
Court				
General Fund	195,201	\$	192,925	182,572
Department Total	\$ 195,201	\$	\$ 192,925	\$ 182,572
List Department:				
Buildings				
General Fund	148,375	\$	148,354	238,521
Department Total	\$ 148,375	\$	\$ 148,354	\$ 238,521
List Department:				
Library				
General Fund	125,948	\$	121,954	121,855
Library Improvement	100,710		6,700	102,361
Department Total	\$ 226,658	\$	\$ 128,654	\$ 224,216
List Department:				
Community Development				
General Fund	278,249	\$	180,978	134,395
Department Total	\$ 278,249	\$	\$ 180,978	\$ 134,395
List Department:				
Public Safety				
General Fund	1,091,094	\$	1,060,653	1,226,724
Grants Fund				11,001
Department Total	\$ 1,091,094	\$	\$ 1,060,653	\$ 1,237,725
List Department:				
Streets				
HURF Fund	648,069	\$	446,874	499,230
AFR SLID Fund	28,010		26,676	28,193
NYT SLID Fund	77,024		77,024	77,586
Grants Fund	922,592			850,000
Aqua Fria Ranch Fee Fund	200,000			250,000
Department Total	\$ 1,875,695	\$	\$ 550,574	\$ 1,705,009

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

TOWN OF YOUNGTOWN
Full-Time Employees and Personnel Compensation
Fiscal Year 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	17	\$ 812,058	\$ 204,405	\$ 138,488	\$ 6,213	\$ 1,161,164
SPECIAL REVENUE FUNDS						
HURF Fund	1	\$ 58,266	\$ 11,141	\$ 13,185	\$ 350	\$ 82,942
Total Special Revenue Funds	1	\$ 58,266	\$ 11,141	\$ 13,185	\$ 350	\$ 82,942
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 FUND						
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	18	\$ 870,324	\$ 215,546	\$ 151,673	\$ 6,563	\$ 1,244,106

SCHEDULE G