

**OFFICIAL BUDGET FORMS**  
**TOWN OF YOUNGTOWN- FINAL BUDGET**  
**Fiscal Year 2018**

**TOWN OF YOUNGTOWN- FINAL BUDGET**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2018**

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					
2017	E	4,564,200	2,628,649	0	0	0	0	0	0	0	0	0	7,192,849
2017	E	3,125,809	413,473	0	0	0	0	0	0	0	0	0	3,539,282
2018		3,988,638	917,432										4,906,070
2018	B	0											0
2018	B												0
2018	C	3,838,933	2,909,833	0	0	0	0	0	0	0	0	0	6,748,766
2018	D	0	0	0	0	0	0	0	0	0	0	0	0
2018	D	0	0	0	0	0	0	0	0	0	0	0	0
2018	D	0	0	0	0	0	0	0	0	0	0	0	0
2018	D	0	0	0	0	0	0	0	0	0	0	0	0
2018													
2018		2,500,000											2,500,000
2018													0
2018													0
2018													0
2018		5,327,571	3,827,265	0	0	0	0	0	0	0	0	0	9,154,836
2018	E	5,004,311	3,201,074	0	0	0	0	0	0	0	0	0	8,205,385

**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

	2017	2018
\$	7,192,849	\$ 8,205,385
	7,192,849	8,205,385
\$	7,192,849	\$ 8,205,385
\$	10,066,914	\$ 10,306,146

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- FINAL BUDGET**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2018**

	<b>2017</b>	<b>2018</b>
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 <u>    3    </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- FINAL BUDGET**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 1,603,967	\$ 1,613,579	\$ 1,645,851
CFD O & M Tax	20,948	21,174	22,124
<b>Licenses and permits</b>			
Utility Franchise Fees	200,000	201,455	203,470
Occupational License	30,000	35,399	35,753
Building Permits and Plan Review	30,000	40,455	40,000
<b>Intergovernmental</b>			
State Shared Sales Tax	622,851	589,970	628,556
State Urban Revenue Sharing (Income Tax)	809,570	808,018	830,009
Auto Lieu Tax	257,091	261,961	280,380
<b>Charges for services</b>			
Recreation Fees	6,130	7,832	7,910
Library Revenue	1,300	1,138	1,150
Rental of City Property	1,020	11,400	11,400
AFR HOA Water Reimb. Fees	17,000	28,314	28,880
<b>Fines and forfeits</b>			
Court Fees	80,342	61,213	61,825
<b>Interest on investments</b>			
Interest Income	11,188	16,819	16,987
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	9,100	10,750	10,750
<b>Miscellaneous</b>			
Miscellaneous	4,000	13,751	13,888
<b>Total General Fund</b>	<b>\$ 3,704,507</b>	<b>\$ 3,723,229</b>	<b>\$ 3,838,933</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.



**TOWN OF YOUNGTOWN- FINAL BUDGET  
Revenues Other Than Property Taxes  
Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>DEBT SERVICE FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Capital Projects Funds</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.

**TOWN OF YOUNGTOWN- FINAL BUDGET**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>PERMANENT FUNDS</b>			
	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$
<b>ENTERPRISE FUNDS</b>			
	\$	\$	\$
<b>Total Enterprise Funds</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.

**TOWN OF YOUNGTOWN- FINAL BUDGET**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>INTERNAL SERVICE FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ <u>6,056,928</u>	\$ <u>4,279,983</u>	\$ <u>6,748,766</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- FINAL BUDGET**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2018**

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	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>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$	\$

**TOWN OF YOUNGTOWN- FINAL BUDGET  
Expenditures/Expenses by Fund  
Fiscal Year 2018**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
<b>GENERAL FUND</b>				
General Government	\$ 2,414,077	\$	\$ 1,049,584	\$ 2,632,306
Parks	185,501		175,264	205,119
Court	179,228		185,081	228,193
Buildings	239,282		186,636	344,946
Library	132,637		130,011	145,203
Community & Economic Dev.	188,049		178,658	236,320
Building Safety	1,225,426		1,220,577	1,212,224
<b>Total General Fund</b>	<b>\$ 4,564,200</b>	<b>\$</b>	<b>\$ 3,125,809</b>	<b>\$ 5,004,311</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue	\$ 475,928	\$	\$ 283,495	\$ 511,085
Grants	1,792,102			2,292,101
Aqua Fria Ranch SLID	28,304		28,461	29,683
North Youngtown SLID	78,032		80,250	88,065
Impact Fees	82,563			82,563
Library Improvement	100,517			100,517
Aqua Fria Ranch Fees	71,203		21,267	97,060
<b>Total Special Revenue Funds</b>	<b>\$ 2,628,649</b>	<b>\$</b>	<b>\$ 413,473</b>	<b>\$ 3,201,074</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>\$ 7,192,849</b>	<b>\$</b>	<b>\$ 3,539,282</b>	<b>\$ 8,205,385</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.

TOWN OF YOUNGTOWN- FINAL BUDGET  
 Expenditures/Expenses by Department  
 Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
General Government				
General Fund	\$ 2,414,077	\$	\$ 1,049,584	\$ 2,632,306
<b>Department Total</b>	<b>\$ 2,414,077</b>	<b>\$</b>	<b>\$ 1,049,584</b>	<b>\$ 2,632,306</b>
List Department:				
Parks				
General Fund	\$ 185,501	\$	\$ 175,284	\$ 205,119
Aqua Fria Ranch Fees	71,203		21,287	9,060
Impact Fees	82,583			82,563
<b>Department Total</b>	<b>\$ 339,287</b>	<b>\$</b>	<b>\$ 196,631</b>	<b>\$ 384,742</b>
List Department:				
Court				
General Fund	\$ 179,228	\$	\$ 185,081	\$ 228,193
<b>Department Total</b>	<b>\$ 179,228</b>	<b>\$</b>	<b>\$ 185,081</b>	<b>\$ 228,193</b>
List Department:				
Buildings				
General Fund	\$ 239,282	\$	\$ 186,636	\$ 344,846
<b>Department Total</b>	<b>\$ 239,282</b>	<b>\$</b>	<b>\$ 186,636</b>	<b>\$ 344,846</b>
List Department:				
Library				
General Fund	\$ 132,637	\$	\$ 130,011	\$ 145,203
Library Improvement	100,517			100,517
<b>Department Total</b>	<b>\$ 233,154</b>	<b>\$</b>	<b>\$ 130,011</b>	<b>\$ 245,720</b>
List Department:				
Community & Economic Dev.				
General Fund	\$ 188,049	\$	\$ 178,658	\$ 238,320
Grants Fund	500,000			
<b>Department Total</b>	<b>\$ 688,049</b>	<b>\$</b>	<b>\$ 178,658</b>	<b>\$ 238,320</b>
List Department:				
Building Safety				
General Fund	\$ 1,225,428	\$	\$ 1,220,577	\$ 1,212,224
Grants Fund	11,102			11,101
<b>Department Total</b>	<b>\$ 1,236,530</b>	<b>\$</b>	<b>\$ 1,220,577</b>	<b>\$ 1,223,325</b>
List Department:				
Streets				
HURF Fund	\$ 475,928	\$	\$ 283,485	\$ 511,035
APR SLID Fund	29,304		28,481	29,653
NYT SLID Fund	78,032		80,250	89,065
Grants Fund	1,281,000			2,281,000
<b>Department Total</b>	<b>\$ 1,863,264</b>	<b>\$</b>	<b>\$ 392,216</b>	<b>\$ 2,909,633</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.

**TOWN OF YOUNGTOWN- FINAL BUDGET**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2018**

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
<b>GENERAL FUND</b>	20	\$ 904,997	\$ 145,256	\$ 161,377	\$ 39,945	\$ 1,251,575
<b>SPECIAL REVENUE FUNDS</b>						
HURF	2	\$ 64,060	\$ 7,367	\$ 7,836	\$ 6,625	\$ 85,888
<b>Total Special Revenue Funds</b>	2	\$ 64,060	\$ 7,367	\$ 7,836	\$ 6,625	\$ 85,888
<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 FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	22	\$ 969,057	\$ 152,623	\$ 169,213	\$ 46,570	\$ 1,337,463