

**OFFICIAL BUDGET FORMS**

**TOWN OF YOUNGTOWN**

**Fiscal Year 2016**

**TOWN OF YOUNGTOWN**

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**Fiscal Year 2016**

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

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	3,397,078	2,130,453	0	0	0	0	0	5,527,531
2015	Actual Expenditures/Expenses**	E	2,790,385	564,751	0	0	0	0	0	3,355,136
2016	Fund Balance/Net Position at July 1***		3,847,591	982,695						4,830,286
2016	Primary Property Tax Levy	B	0							0
2016	Secondary Property Tax Levy	B								0
2016	Estimated Revenues Other than Property Taxes	C	3,357,073	1,344,779	0	0	0	0	0	4,701,852
2016	Other Financing Sources	D	0	0	0	0	0	0	0	0
2016	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers (Out)	D	0	0	0	0	0	0	0	0
2016	Reduction for Amounts Not Available:									
LESS:	Financial Stability Reserve		3,000,374	405,953						3,406,327
	Fund Balance/Net Position at July 1***		0	0						0
										0
										0
2016	Total Financial Resources Available		4,204,290	1,921,521	0	0	0	0	0	6,125,811
2016	Budgeted Expenditures/Expenses	E	4,204,290	1,921,521	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
1.	\$ 5,527,531	\$ 6,125,811
2.		
3.	5,527,531	6,125,811
4.		
5.	\$ 5,527,531	\$ 6,125,811
6.	\$ 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 <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>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
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 1,365,000	\$ 1,474,548	\$ 1,376,730
CFD O & M Tax	19,115	15,462	20,013
<b>Licenses and permits</b>			
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
<b>Intergovernmental</b>			
Federal			
State	1,519,095	1,509,577	1,572,589
<b>Charges for services</b>			
Recreation Fees	4,000	7,075	6,000
Library Revenue	1,000	1,524	1,200
Rental of City Property	1,000		1,000
<b>Fines and forfeits</b>			
Court Fees	106,916	112,382	134,341
<b>Interest on investments</b>			
Interest Income	10,600	9,180	9,100
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	100	6,100	6,100
<b>Miscellaneous</b>			
Miscellaneous	500	4,995	1,000
<b>Total General Fund</b>	<b>\$ 3,252,326</b>	<b>\$ 3,375,758</b>	<b>\$ 3,357,073</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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2016**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2015</b>	<b>ACTUAL REVENUES* 2015</b>	<b>ESTIMATED REVENUES 2016</b>
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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.



**TOWN OF YOUNGTOWN**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2016**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2015</b>	<b>ACTUAL REVENUES* 2015</b>	<b>ESTIMATED REVENUES 2016</b>
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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.

**TOWN OF YOUNGTOWN**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2016**

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
<b>INTERNAL SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <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**

<b>FUND</b>	<b>OTHER FINANCING 2016</b>		<b>INTERFUND TRANSFERS 2016</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<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**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2016**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2015</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2016</b>
<b>GENERAL FUND</b>				
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				
<b>Total General Fund</b>	<b>\$ 3,397,078</b>	<b>\$</b>	<b>\$ 2,790,385</b>	<b>\$ 4,204,290</b>
<b>SPECIAL REVENUE FUNDS</b>				
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
<b>Total Special Revenue Funds</b>	<b>\$ 2,130,453</b>	<b>\$</b>	<b>\$ 564,751</b>	<b>\$ 1,921,521</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>\$ 5,527,531</b>	<b>\$</b>	<b>\$ 3,355,136</b>	<b>\$ 6,125,811</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**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2016**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2015	2015	2015	2016
<b>General Government</b>				
General Fund	\$ 1,393,625	\$	\$ 940,010	\$ 2,151,480
<b>Department Total</b>	<b>\$ 1,393,625</b>	<b>\$</b>	<b>\$ 940,010</b>	<b>\$ 2,151,480</b>
List Department:				
<b>Parks</b>				
General Fund	164,586		145,511	148,743
Aqua Fria Ranch Fees	71,685		7,477	20,787
Impact Fees	82,363			82,363
<b>Department Total</b>	<b>\$ 318,634</b>	<b>\$</b>	<b>\$ 152,988</b>	<b>\$ 251,893</b>
List Department:				
<b>Court</b>				
General Fund	\$ 195,201	\$	\$ 192,925	\$ 182,572
<b>Department Total</b>	<b>\$ 195,201</b>	<b>\$</b>	<b>\$ 192,925</b>	<b>\$ 182,572</b>
List Department:				
<b>Buildings</b>				
General Fund	\$ 148,375	\$	\$ 148,354	\$ 238,521
<b>Department Total</b>	<b>\$ 148,375</b>	<b>\$</b>	<b>\$ 148,354</b>	<b>\$ 238,521</b>
List Department:				
<b>Library</b>				
General Fund	\$ 125,948	\$	\$ 121,954	\$ 121,855
Library Improvement	100,710		6,700	102,361
<b>Department Total</b>	<b>\$ 226,658</b>	<b>\$</b>	<b>\$ 128,654</b>	<b>\$ 224,216</b>
List Department:				
<b>Community Development</b>				
General Fund	\$ 278,249	\$	\$ 180,978	\$ 134,395
<b>Department Total</b>	<b>\$ 278,249</b>	<b>\$</b>	<b>\$ 180,978</b>	<b>\$ 134,395</b>
List Department:				
<b>Public Safety</b>				
General Fund	\$ 1,091,094	\$	\$ 1,060,653	\$ 1,226,724
Grants Fund				11,001
<b>Department Total</b>	<b>\$ 1,091,094</b>	<b>\$</b>	<b>\$ 1,060,653</b>	<b>\$ 1,237,725</b>
List Department:				
<b>Streets</b>				
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
<b>Department Total</b>	<b>\$ 1,875,695</b>	<b>\$</b>	<b>\$ 550,574</b>	<b>\$ 1,705,009</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**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2016**

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