

**RESOLUTION NO. 19-14**

**A RESOLUTION OF THE COMMON COUNCIL OF THE TOWN OF YOUNGTOWN, MARICOPA COUNTY, ARIZONA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2019-2020 AND PROVIDING THAT THIS RESOLUTION SHALL BE EFFECTIVE FROM AND AFTER ITS PASSAGE AND APPROVAL ACCORDING TO LAW.**

**WHEREAS,** in accordance with provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on June 6, 2019, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from the sources other than direct taxation, and

**WHEREAS,** in accordance with said chapter of said title, and following due public notice, the Council met on June 20, 2019, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

**WHEREAS,** publication has been duly made, as required by law, of said estimates, together with a notice that the Town Council would meet on June 20, 2019, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates,

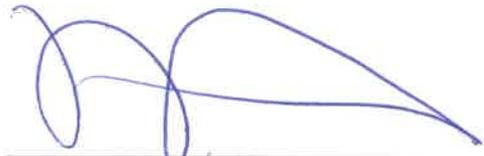
**WHEREAS,** adoption of the final budget for Fiscal Year 2019-2020 in the amount of \$9,038,062 is in the best interests of the Town and does not exceed the expenditures/expenses shown on the published tentative budget,

**NOW, THEREFORE, BE IT RESOLVED,** by the Common Council of the Town of Youngtown:

1. That the said estimate of revenues and expenditures/expenses shown on the accompanying schedules as Exhibit "A" as now increased, reduced, or changed by and the same are hereby adopted as the final budget of the Town of Youngtown for fiscal year 2019-2020 in an amount not to exceed \$9,038,062; and
2. That this Resolution shall be effective from and after its passage and approval according to law.

**PASSED BY THE COMMON COUNCIL OF THE TOWN OF YOUNGTOWN, ARIZONA, ON THIS 20<sup>th</sup> DAY OF JUNE, 2019.**

[SIGNATURES ON THE FOLLOWING PAGE]



Michael LeVault, Mayor

ATTEST:



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Mary Reynolds, Town Clerk

APPROVED AS TO FORM:



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Gust Rosenfeld, P.L.C., Town Attorneys  
By Trish Stuhan

**EXHIBIT A**

**Final Budget Fiscal Year 2019-2020**

<b>FUND</b>	<b>Adopted 2018-19 Budget</b>	<b>Estimated 2018-19 Expenditures</b>	<b>Proposed 2019-20 Budget</b>	<b>% increase (-decrease)</b>
GENERAL	\$ 5,477,321	\$ 3,673,635	\$ 6,009,941	9.72%
HIGHWAY USERS	\$ 566,565	\$ 346,251	\$ 679,318	19.90%
LIBRARY IMPROVEMENT	\$ 100,517	\$ -	\$ 109,168	8.61%
IMPACT FEE	\$ 83,260	\$ -	\$ 83,260	0.00%
GRANTS	\$ 2,292,102	\$ 619,677	\$ 2,007,720	-12.41%
AGUA FRIA SLID	\$ 31,294	\$ 31,294	\$ 28,037	-10.41%
NYT SLID	\$ 95,040	\$ 86,878	\$ 95,443	0.42%
AGUA FRIA RANCH FEES	\$ 98,303	\$ 98,303	\$ 25,176	-74.39%
<b>TOTAL ALL FUNDS</b>	<b>\$ 8,744,402</b>	<b>\$ 4,856,038</b>	<b>\$ 9,038,062</b>	<b>3.36%</b>

**Youngtown Final Budget**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2020**

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	
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	5,477,321	3,267,081	0	0	0	0	0	8,744,402
2019	Actual Expenditures/Expenses**	E 2	3,673,635	1,182,403	0	0	0	0	0	4,856,038
2020	Fund Balance/Net Position at July 1***		4,528,249	380,832						4,909,081
2020	Primary Property Tax Levy	B 4	0							0
2020	Secondary Property Tax Levy	B 5								0
2020	Estimated Revenues Other than Property Taxes	C 6	4,481,692	2,647,290	0	0	0	0	0	7,128,981
2020	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2020	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2020	Interfund Transfers In	D 9	0	0	0	0	0	0	0	0
2020	Interfund Transfers (Out)	D 10	0	0	0	0	0	0	0	0
2020	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability		3,000,000							3,000,000
										0
										0
2020	Total Financial Resources Available		6,009,941	3,028,122	0	0	0	0	0	9,038,062
2020	Budgeted Expenditures/Expenses	E 13	6,009,941	3,028,121	0	0	0	0	0	9,038,062

**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

	2019	2020
1	\$ 8,744,402	\$ 9,038,062
2		
3	8,744,402	9,038,062
4		
5	\$ 8,744,402	\$ 9,038,062
6	\$ 10,553,362	\$ 10,830,606

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).

**Youngtown Final Budget  
Tax Levy and Tax Rate Information  
Fiscal Year 2020**

	<b>2019</b>	<b>2020</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 _____ 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.

**Youngtown Final Budget  
Revenues Other Than Property Taxes  
Fiscal Year 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Local Sales Tax	\$ 1,828,107	\$ 1,983,908	\$ 2,023,586
CFD O & M Tax	23,304	23,304	23,770
<b>Licenses and permits</b>			
Utility Franchise Fees	211,000	236,455	238,820
Occupational License	35,796	39,000	39,390
Building Permits and Plan Review	41,000	41,000	41,410
<b>Intergovernmental</b>			
State Shared Sales Tax	670,825	668,395	710,395
State Urban Revenue Sharing (Income Tax)	829,741	818,632	894,738
Auto Lieu Tax	298,688	286,406	308,672
<b>Charges for services</b>			
Recreation Fees	7,959	5,000	5,050
Library Revenue	1,113	1,453	1,468
Rental of City Property	11,400	11,400	11,400
AFR HOA Water Reimb. Fees	32,800	26,918	27,456
<b>Fines and forfeits</b>			
Court Fees	53,929	41,104	41,515
Parking Citations		11,867	11,985
<b>Interest on investments</b>			
Interest Income	50,086	87,966	88,887
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	11,019	11,000	11,110
<b>Miscellaneous</b>			
Miscellaneous	22,550	2,000	2,040
Ins. Reimbursement from Risk Pool		50,000	
<b>Total General Fund</b>	<b>\$ 4,129,316</b>	<b>\$ 4,345,808</b>	<b>\$ 4,481,692</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.









**Youngtown Final Budget  
Other Financing Sources/(Uses) and Interfund Transfers  
Fiscal Year 2020**

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	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>	\$	\$	\$	\$

**Youngtown Final Budget  
Expenditures/Expenses by Fund  
Fiscal Year 2020**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2019</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2020</b>
<b>GENERAL FUND</b>				
General Government	\$ 1,430,724	\$	\$ 1,282,838	\$ 1,456,135
Parks	267,798		237,989	303,284
Court	217,403		184,729	228,830
Buildings	388,062		218,855	282,042
Library	153,096		146,558	190,839
Community & Economic Dev.	271,598		286,331	505,809
Building Safety	1,336,398		1,316,335	1,546,596
Contingency Reserve	1,412,242			1,496,406
<b>Total General Fund</b>	<b>\$ 5,477,321</b>	<b>\$</b>	<b>\$ 3,673,635</b>	<b>\$ 6,009,941</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue	\$ 566,565	\$	\$ 346,251	\$ 679,317
Grants	2,292,102		619,677	2,007,720
Aqua Fria Ranch SLID	31,294		31,294	28,037
North Youngtown SLID	95,040		86,878	95,443
Impact Fees	83,260			83,260
Library Improvement	100,517			109,169
Aqua Fria Ranch Fees	98,303		98,303	25,176
<b>Total Special Revenue Funds</b>	<b>\$ 3,267,081</b>	<b>\$</b>	<b>\$ 1,182,403</b>	<b>\$ 3,028,121</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>				
Contingency	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>PERMANENT FUNDS</b>				
Contingency	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Contingency	\$	\$	\$	\$
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>INTERNAL SERVICE FUNDS</b>				
Contingency	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 8,744,402</b>	<b>\$</b>	<b>\$ 4,856,038</b>	<b>\$ 9,038,062</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.



**Youngtown Final Budget  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2020**

<b>FUND</b>	<b>Full-Time Equivalent (FTE)</b>	<b>Employee Salaries and Hourly Costs</b>	<b>Retirement Costs</b>	<b>Healthcare Costs</b>	<b>Other Benefit Costs</b>	<b>Total Estimated Personnel Compensation</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
<b>GENERAL FUND</b>	17	\$ 1,101,642	\$ 190,822	\$ 166,693	\$ 84,276	\$ 1,543,433
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue Fund	2	\$ 68,418	\$ 8,585	\$ 13,358	\$ 5,234	\$ 95,595
<b>Total Special Revenue Funds</b>	2	\$ 68,418	\$ 8,585	\$ 13,358	\$ 5,234	\$ 95,595
<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>	19	\$ 1,170,060	\$ 199,407	\$ 180,051	\$ 89,510	\$ 1,639,028