

OFFICIAL BUDGET FORMS
TOWN OF YOUNGTOWN
FISCAL YEAR 2016-2017



Town of Youngtown 2016-17 Recommended Budget

FUND	Adopted 2015-16 Budget	Estimated 2015-16 Expenditures	Proposed 2016-17 Budget	% increase (-decrease)
GENERAL	\$ 4,204,290	\$ 2,813,679	\$ 4,564,201	8.56%
HIGHWAY USERS	\$ 499,230	\$ 231,622	\$ 475,928	-4.67%
LIBRARY IMPROVEMENT	\$ 102,361	\$ 1,000	\$ 100,517	-1.80%
IMPACT FEE	\$ 82,363	\$ -	\$ 82,563	0.24%
GRANTS	\$ 861,001	\$ 8,000	\$ 1,792,102	108.14%
AGUA FRIA SLID	\$ 28,193	\$ 28,193	\$ 28,304	0.39%
NYT SLID	\$ 77,586	\$ 77,586	\$ 78,032	0.58%
AGUA FRIA RANCH FEES	\$ 270,787	\$ 11,000	\$ 71,203	-73.71%
TOTAL ALL FUNDS	\$ 6,125,811	\$ 3,171,079	\$ 7,192,849	17.42%

TOWN OF YOUNGTOWN-TENTATIVE BUDGET
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2017

Fiscal Year	Description	FUNDS							Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	4,204,290	1,921,621	0	0	0	0	0	6,125,811
2016	Actual Expenditures/Expenses**	2,813,678	357,401	0	0	0	0	0	3,171,079
2017	Fund Balance/Net Position at July 1***	3,988,638	917,432						4,906,070
2017	Primary Property Tax Levy	0							0
2017	Secondary Property Tax Levy								0
2017	Estimated Revenue Other than Property Taxes	3,704,507	2,352,421	0	0	0	0	0	6,056,928
2017	Other Financing Sources	0	0	0	0	0	0	0	0
2017	Other Financing (Uses)	0	0	0	0	0	0	0	0
2017	Interfund Transfers In	0	0	0	0	0	0	0	0
2017	Interfund Transfers (Out)	0	0	0	0	0	0	0	0
2017	Reduction for Amounts Not Available:								
	LESS: Amount of Council Policy Reserve	3,000,000							3,000,000
2017	Total Financial Resources Available	4,693,145	3,269,853	0	0	0	0	0	7,962,998
2017	Budgeted Expenditures/Expenses	4,564,200	2,628,649	0	0	0	0	0	7,192,849

EXPENDITURE LIMITATION COMPARISON

	2016	2017
1. Budgeted expenditures/expenses	\$ 8,125,811	\$ 7,192,849
2. Add/deduct: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	6,125,811	7,192,849
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 6,125,811	\$ 7,192,849
6. EEC expenditure limitation	\$ 9,850,808	\$ 10,066,914

* 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-TENTATIVE BUDGET
Tax Levy and Tax Rate Information
Fiscal Year 2017

	2016	2017
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> 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-TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 1,376,730	\$ 1,534,949	\$ 1,603,967
CFD O & M Tax	20,013	20,013	20,948
Licenses and permits			
Utility Franchise Fees	175,000	200,000	200,000
Occupational License	32,000	30,033	30,000
Building Permits and Plan Review	22,000	38,000	30,000
Intergovernmental			
State Shared Sales Tax	588,102	575,815	622,851
State Urban Revenue Sharing (Income Tax)	741,182	741,182	809,570
Auto Lieu Tax	243,305	248,056	257,091
Charges for services			
Recreation Fees	6,000	6,129	6,130
Library Revenue	1,200	1,308	1,300
Rental of City Property	1,000		1,020
AFR HOA Water Reimb. Fees		16,800	17,000
Fines and forfeits			
Court Fees	134,341	76,965	80,342
Interest on investments			
Interest Income	9,100	11,077	11,188
In-lieu property taxes			
Contributions			
Voluntary contributions	6,100	6,100	9,100
Miscellaneous			
Miscellaneous	1,000	6,000	4,000
Total General Fund	\$ 3,357,073	\$ 3,512,427	\$ 3,704,507

* 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-TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
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-TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
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-TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>4,701,852</u>	\$ <u>4,028,253</u>	\$ <u>6,056,928</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-TENTATIVE BUDGET
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	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-TENTATIVE BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2017

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
GENERAL FUND				
General Government	\$ 2,151,480	\$	\$ 869,480	\$ 2,414,077
Parks	148,743		149,685	185,501
Court	182,572		181,758	179,228
Buildings	238,521		237,664	239,282
Library	121,855		112,669	132,637
Community & Economic Dev.	134,395		115,479	188,049
Building Safety	1,226,724		1,146,943	1,225,426
Total General Fund	\$ 4,204,290	\$	\$ 2,813,678	\$ 4,564,200
SPECIAL REVENUE FUNDS				
Highway User Revenue	\$ 499,230	\$	\$ 231,622	\$ 475,928
Grants	861,001		8,000	1,792,102
Aqua Fria Ranch SLID	28,193		28,193	28,304
North Youngtown SLID	77,586		77,586	78,032
Impact Fees	82,363			82,563
Library Improvement	102,361		1,000	100,517
Aqua Fria Ranch Fees	270,787		11,000	71,203
Total Special Revenue Funds	\$ 1,921,521	\$	\$ 357,401	\$ 2,628,649
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	\$ 6,125,811	\$	\$ 3,171,079	\$ 7,192,849

* 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-TENTATIVE BUDGET
Expenditures/Expenses by Department
Fiscal Year 2017

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES 2016	EXPENDITURE/ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/EXPENSES* 2016	BUDGETED EXPENDITURES/EXPENSES 2017
General Government				
General Fund	\$ 2,151,480	\$	\$ 869,480	\$ 2,414,077
Department Total	\$ 2,151,480	\$	\$ 869,480	\$ 2,414,077
List Department				
Parks				
General Fund	148,743		149,886	185,501
Acqua Fria Ranch Fees	20,787		71,000	71,205
Impact Fees	62,963			62,563
Department Total	\$ 251,993	\$	\$ 160,695	\$ 339,267
List Department				
Court				
General Fund	182,572		181,758	179,228
Department Total	\$ 182,572	\$	\$ 181,758	\$ 179,228
List Department				
Buildings				
General Fund	238,521		237,664	239,282
Department Total	\$ 238,521	\$	\$ 237,664	\$ 239,282
List Department				
Library				
General Fund	121,865		112,669	132,637
Library Improvement	102,361		1,000	100,517
Department Total	\$ 224,218	\$	\$ 113,669	\$ 233,154
List Department				
Community & Economic Dev.				
General Fund	134,395		115,479	188,049
Grants Fund				500,000
Department Total	\$ 134,395	\$	\$ 115,479	\$ 688,049
List Department				
Public Safety				
General Fund	1,226,724		1,146,943	1,225,426
Grants Fund	11,001			11,102
Department Total	\$ 1,237,725	\$	\$ 1,146,943	\$ 1,236,528
List Department				
Streets				
HURF Fund	496,230		231,822	475,928
AFR SLID Fund	26,193		26,193	26,304
NYT SLID Fund	77,586		77,586	78,032
Grants Fund	830,050		6,000	1,281,000
Acqua Fria Ranch Fee Fund	250,000			
Department Total	\$ 1,705,009	\$	\$ 345,491	\$ 1,863,264

* 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-TENTATIVE BUDGET
Full-Time Employees and Personnel Compensation
Fiscal Year 2017

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	17	\$ 892,859	\$ 84,404	\$ 129,760	\$ 78,835	\$ 1,125,858
SPECIAL REVENUE FUNDS						
HURF	1	\$ 63,027	\$ 7,235	\$ 7,555	\$ 11,365	\$ 89,182
Total Special Revenue Funds	1	\$ 63,027	\$ 7,235	\$ 7,555	\$ 11,365	\$ 89,182
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	\$ 895,886	\$ 91,639	\$ 137,315	\$ 90,200	\$ 1,215,040