

**RESOLUTION NO. 18-11**

**A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE TOWN  
OF YOUNGTOWN ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR  
2018-2019**

**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 7, 2018, 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 approval of a Tentative Fiscal Year 2018-2019 budget, and

**WHEREAS**, in accordance with said chapter of said title, and following due to public notice, a public hearing will be held on June 21, 2018 at which meeting any taxpayer is privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

**WHEREAS**, publication will be duly made, as required by law, of said estimates, together with a notice that the Town Council will meet on June 21, 2018 at the Town Clubhouse located at 12033 Clubhouse Square, Youngtown, Arizona for the purpose of hearing taxpayers.


**NOW THEREFORE, BE IT RESOLVED** by the Mayor and Common Council of the Town of Youngtown, that the said estimate of revenues and expenditures/expenses shown on the accompanying schedules as now increased, reduced, or changed by and the same are hereby adopted as the tentative budget of the Town of Youngtown for the Fiscal Year 2018-2018 in the amount of \$8,744,402 and a public hearing on the final budget is set for June 21, 2018.

PASSED BY THE COMMON COUNCIL OF THE TOWN OF YOUNGTOWN, ARIZONA  
THIS 7<sup>th</sup> DAY OF JUNE, 2018.



Michael LeVault, Mayor

ATTEST:

  
Mary Reynolds, Town Clerk

APPROVED AS TO FORM:



Gust Rosenfeld, P.L.C.

Town Attorneys

By: Trish Stuhan

**Exhibit A**

**Tentative Budget Fiscal Year 2018-2019**

<b>FUND</b>	<b>Adopted 2017-18 Budget</b>	<b>Estimated 2017-18 Expenditures</b>	<b>Proposed 2018-19 Budget</b>	<b>% increase (-decrease)</b>
GENERAL	\$ 5,004,311	\$ 3,366,930	\$ 5,477,321	9.45%
HIGHWAY USERS	\$ 511,085	\$ 391,241	\$ 566,565	10.86%
LIBRARY IMPROVEMENT	\$ 100,517	\$ -	\$ 100,517	0.00%
IMPACT FEE	\$ 82,563	\$ -	\$ 83,260	0.84%
GRANTS	\$ 2,292,102	\$ -	\$ 2,292,102	0.00%
AGUA FRIA SLID	\$ 29,683	\$ 27,076	\$ 31,294	5.43%
NYT SLID	\$ 88,065	\$ 86,878	\$ 95,040	7.92%
AGUA FRIA RANCH FEES	\$ 97,060	\$ 22,060	\$ 98,304	1.28%
<b>TOTAL ALL FUNDS</b>	<b>\$ 8,205,385</b>	<b>\$ 3,894,185</b>	<b>\$ 8,744,402</b>	<b>6.57%</b>

**OFFICIAL BUDGET FORMS**  
**TOWN OF YOUNGTOWN- TENTATIVE BUDGET**  
**Fiscal Year 2019**

**TOWN OF YOUNGTOWN- TENTATIVE BUDGET**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2019**

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	5,004,311	3,201,074	0	0	0	0	0	8,205,385
2018	Actual Expenditures/Expenses**	E	3,377,267	385,553	0	0	0	0	0	3,762,820
2019	Fund Balance/Net Position at July 1***		6,115,405	584,291						6,699,696
2019	Primary Property Tax Levy	B	0							0
2019	Secondary Property Tax Levy	B								0
2019	Estimated Revenues Other than Property Taxes	C	4,129,316	2,974,301	0	0	0	0	0	7,103,617
2019	Other Financing Sources	D	0	0	0	0	0	0	0	0
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers (Out)	D	0	0	0	0	0	0	0	0
2019	Reduction for Amounts Not Available:									
	LESS: Amount of Council Policy Reserve		3,000,000							3,000,000
										0
										0
										0
2019	Total Financial Resources Available		7,244,721	3,558,592	0	0	0	0	0	10,803,313
2019	Budgeted Expenditures/Expenses	E	5,477,321	3,267,081	0	0	0	0	0	8,744,402

**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

	2018	2019
1. Budgeted expenditures/expenses	\$ 8,205,385	\$ 8,744,402
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	8,205,385	8,744,402
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 8,205,385	\$ 8,744,402
6. EEC expenditure limitation	\$ 10,306,146	\$ 10,553,362

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 2019**

	<b>2018</b>	<b>2019</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 lev. 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- TENTATIVE BUDGET**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 1,645,851	\$ 1,783,519	\$ 1,828,107
CFD O & M Tax	22,124	22,124	23,304
<b>Licenses and permits</b>			
Utility Franchise Fees	203,470	210,370	211,000
Occupational License	35,753	35,441	35,796
Building Permits and Plan Review	40,000	40,000	41,000
<b>Intergovernmental</b>			
State Shared Sales Tax	628,556	672,179	670,825
State Urban Revenue Sharing (Income Tax)	830,009	837,166	829,741
Auto Lieu Tax	280,380	272,984	298,688
<b>Charges for services</b>			
Recreation Fees	7,910	7,765	7,959
Library Revenue	1,150	1,086	1,113
Rental of City Property	11,400		11,400
AFR HOA Water Reimb. Fees	28,880	32,000	32,800
<b>Fines and forfeits</b>			
Court Fees	61,825	52,613	53,929
<b>Interest on investments</b>			
Interest Income	16,987	48,865	50,086
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	10,750	10,750	11,019
<b>Miscellaneous</b>			
Miscellaneous	13,888	22,000	22,550
<b>Total General Fund</b>	<b>\$ 3,838,933</b>	<b>\$ 4,048,862</b>	<b>\$ 4,129,316</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- TENTATIVE BUDGET**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2019**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2018</u>	<u>ACTUAL REVENUES* 2018</u>	<u>ESTIMATED REVENUES 2019</u>
<b>INTERNAL SERVICE FUNDS</b>			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
 <b>TOTAL ALL FUNDS</b>	 \$ <u>6,759,868</u>	 \$ <u>4,614,112</u>	 \$ <u>7,103,617</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 2019**

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	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- TENTATIVE BUDGET**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2019**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2018</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2019</b>
<b>GENERAL FUND</b>				
General Government	\$ 2,632,306	\$	\$ 1,215,302	\$ 2,842,966
Parks	205,119		200,671	267,798
Court	228,193		199,636	217,403
Buildings	344,946		217,403	388,062
Library	145,203		136,149	153,096
Community & Economic Dev.	236,320		227,147	271,598
Building Safety	1,212,224		1,180,960	1,336,398
<b>Total General Fund</b>	<b>\$ 5,004,311</b>	<b>\$</b>	<b>\$ 3,377,267</b>	<b>\$ 5,477,321</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue	\$ 511,085	\$	\$ 249,540	566,565
Grants	2,292,101			2,292,102
Aqua Fria Ranch SLID	29,683		27,076	31,294
North Youngtown SLID	88,065		86,878	95,040
Impact Fees	82,563			83,260
Library Improvement	100,517			100,517
Aqua Fria Ranch Fees	97,060		22,060	98,303
<b>Total Special Revenue Funds</b>	<b>\$ 3,201,074</b>	<b>\$</b>	<b>\$ 385,553</b>	<b>\$ 3,267,081</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>\$ 8,205,385</b>	<b>\$</b>	<b>\$ 3,762,820</b>	<b>\$ 8,744,402</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- TENTATIVE BUDGET**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2019**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES 2018	EXPENDITURE/EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/EXPENSES* 2018	BUDGETED EXPENDITURES/EXPENSES 2019
General Government				
General Fund	\$ 2,632,306	\$	\$ 1,215,302	2,842,966
<b>Department Total</b>	<b>\$ 2,632,306</b>	<b>\$</b>	<b>\$ 1,215,302</b>	<b>\$ 2,842,966</b>
List Department:				
Parks				
General Fund	205,119		200,671	267,798
Aqua Fria Ranch Fees	97,060		22,060	98,304
Impact Fees	82,563			83,260
<b>Department Total</b>	<b>\$ 384,742</b>	<b>\$</b>	<b>\$ 222,731</b>	<b>\$ 449,362</b>
List Department:				
Court				
General Fund	228,193		199,636	217,403
<b>Department Total</b>	<b>\$ 228,193</b>	<b>\$</b>	<b>\$ 199,636</b>	<b>\$ 217,403</b>
List Department:				
Buildings				
General Fund	344,946		217,403	388,062
<b>Department Total</b>	<b>\$ 344,946</b>	<b>\$</b>	<b>\$ 217,403</b>	<b>\$ 388,062</b>
List Department:				
Library				
General Fund	145,203		136,149	153,096
Library Improvement	100,517			100,517
<b>Department Total</b>	<b>\$ 245,720</b>	<b>\$</b>	<b>\$ 136,149</b>	<b>\$ 253,613</b>
List Department:				
Community & Economic Dev.				
General Fund	236,320		227,147	271,598
Grants Fund	781,000			781,000
<b>Department Total</b>	<b>\$ 1,017,320</b>	<b>\$</b>	<b>\$ 227,147</b>	<b>\$ 1,052,598</b>
List Department:				
Building Safety				
General Fund	1,212,224		1,180,960	1,336,398
Grants Fund	11,101			11,102
<b>Department Total</b>	<b>\$ 1,223,325</b>	<b>\$</b>	<b>\$ 1,180,960</b>	<b>\$ 1,347,500</b>
List Department:				
Streets				
HURF Fund	511,085		249,540	566,565
AFR SLID Fund	29,683		27,076	31,294
NYT SLID Fund	88,065		86,878	95,040
Grants Fund	1,500,000			1,500,000
<b>Department Total</b>	<b>\$ 2,128,833</b>	<b>\$</b>	<b>\$ 363,493</b>	<b>\$ 2,192,899</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- TENTATIVE BUDGET**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2019**

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
<b>GENERAL FUND</b>	19	\$ 945,759	\$ 104,644	\$ 161,971	\$ 93,232	\$ 1,305,605
<b>SPECIAL REVENUE FUNDS</b>						
HURF	1	\$ 65,796	\$ 7,764	\$ 2,828	\$ 7,327	\$ 83,714
<b>Total Special Revenue Funds</b>	1	\$ 65,796	\$ 7,764	\$ 2,828	\$ 7,327	\$ 83,714
<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>	20	\$ 1,011,554	\$ 112,408	\$ 164,799	\$ 100,559	\$ 1,389,320