

**OFFICIAL BUDGET FORMS**

**Town of Taylor**

**Tentative Budget**

**Fiscal Year 2018**

**Town of Taylor**

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**Fiscal Year 2018**

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**Town of Taylor**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2018**

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
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	4,328,508	1,631,500			1,021,000		6,981,008
2017	Actual Expenditures/Expenses**	E	3,704,503	518,634			1,533,657		5,756,794
2018	Fund Balance/Net Position at July 1***		1,294,960	875,000			350,000		2,519,960
2018	Primary Property Tax Levy	B							
2018	Secondary Property Tax Levy	B							
2018	Estimated Revenues Other than Property Taxes	C	4,437,839	1,905,388			2,569,700		8,912,927
2018	Other Financing Sources	D					2,000,000		
2018	Other Financing (Uses)	D					(2,000,000)		
2018	Interfund Transfers In	D	10,000	15,000			25,000		50,000
2018	Interfund Transfers (Out)	D		(25,000)			(25,000)		(50,000)
2018	Reduction for Amounts Not Available:								
2018	LESS: Amounts for Future Debt Retirement:								
2018	Total Financial Resources Available		5,742,799	2,820,388			6,969,700		11,532,887
2018	Budgeted Expenditures/Expenses	E	4,686,107	2,327,100			3,141,103		10,154,310

**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
1.	\$ 6,981,008	\$ 10,154,310
2.		
3.	6,981,008	10,154,310
4.		
5.	\$ 6,981,008	\$ 10,154,310
6.	\$	\$

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 Taylor  
Revenues Other Than Property Taxes  
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
CITY SALES TAX	\$ 1,450,000	\$ 1,417,051	\$ 1,420,000
ELECTRIC FRANCHISE	48,000	53,320	52,000
CABLE FRANCHISE	3,500	1,515	3,500
GAS FRANCHISE	15,000	12,769	13,000
<b>Licenses and permits</b>			
PEDDLERS LICENSE	1,000	238	500
BUILDING PERMITS	20,000	20,786	20,000
PLANNING & ZONING FEES	1,000	728	1,000
<b>Intergovernmental</b>			
STATE SHARED SALES TAX	390,966	378,355	395,495
STATE SHARED INCOME TAX	508,170	507,845	522,259
VEHICLE LICENSE TAX	241,006	292,212	262,761
SPECIAL PROJECTS	53,000		50,000
NATC PAYMENT			
FIRE IGA- SNOWFLAKE	280,163	186,775	346,574
<b>Charges for services</b>			
AMBULANCE FEES	650,000	647,978	650,000
CPR TRAINING		3,079	2,500
PARK AND RECREATION FEES	5,000	8,312	10,000
OPENING & CLOSING	7,000	7,100	7,500
AIRPORT FUEL	47,000	25,663	30,000
TIE DOWN FEES	1,700	1,412	1,500
HANGAR LAND LEASE	3,000	3,441	3,500
<b>Special Events</b>			
RODEO REVENUE	44,000	40,362	45,000
CONTESTANT FEES		1,700	30,000
SWEET CORN FESTIVAL	5,000	4,203	5,000
TRAPPER DAYS	1,000	120	250
SPONSORSHIPS		24,100	25,000
<b>Miscellaneous</b>			
INTEREST REVENUE	1,000		500
PERPETUAL CARE FUND	20,000	28,400	30,000
MISCELLANEOUS REVENUE	5,000	9,227	10,000
CONTINGENCY	700,000	152,159	500,000
<b>Total General Fund</b>	<b>\$ 4,501,505</b>	<b>\$ 3,828,850</b>	<b>\$ 4,437,839</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.

**SPECIAL REVENUE FUNDS**

<b>HIGHWAY USER REVENUE FUND</b>			
HURF REVENUE	\$ 520,950	\$ 531,891	\$ 604,388
MISCELLANEOUS	550	4,577	1,000
	<b>\$ 521,500</b>	<b>\$ 536,468</b>	<b>\$ 605,388</b>
<b>GRANTS</b>			
CDBG	\$ 180,000	\$ 129,088	\$
AIRPORT	150,000	38,684	450,000
EMERGENCY RESPONSE	100,000	308,852	350,000
UNANTICIPATED GRANTS			500,000
	<b>\$ 430,000</b>	<b>\$ 476,624</b>	<b>\$ 1,300,000</b>
<b>Total Special Revenue Funds</b>	<b>\$ 951,500</b>	<b>\$ 1,013,092</b>	<b>\$ 1,905,388</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.

**ENTERPRISE FUNDS**

WATER OPERATING	\$ 390,000	\$ 427,000	\$ 514,700
WATER NON-OPERATING	41,000	4,041	5,000
	<b>\$ 431,000</b>	<b>\$ 431,041</b>	<b>\$ 519,700</b>
SEWER OPERATING	\$ 589,000	\$ 610,645	\$ 2,049,000
SEWER NON-OPERATING	1,000		1,000
	<b>\$ 590,000</b>	<b>\$ 610,645</b>	<b>\$ 2,050,000</b>
<b>Total Enterprise Funds</b>	<b>\$ 1,021,000</b>	<b>\$ 1,041,686</b>	<b>\$ 2,569,700</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.

**TOTAL ALL FUNDS \$ 6,474,005 \$ 5,883,628 \$ 8,912,927**

\* 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 Taylor**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2018**

<b>FUND</b>	<b>OTHER FINANCING 2018</b>		<b>INTERFUND TRANSFERS 2018</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
ADMINISTRATION	\$	\$	10,000	\$
<b>Total Special Revenue Funds</b>	\$	\$	10,000	\$
<b>SPECIAL REVENUE FUNDS</b>				
LTAIF	\$	\$	\$	(25,000)
GRANTS			15,000	
<b>Total Special Revenue Funds</b>	\$	\$	15,000	(25,000)
<b>ENTERPRISE FUNDS</b>				
WATER	\$ 600,000	\$ (600,000)	\$	(25,000)
SEWER	1,400,000	(1,400,000)	25,000	
<b>Total Enterprise Funds</b>	\$ 2,000,000	\$ (2,000,000)	\$ 25,000	(25,000)
<b>TOTAL ALL FUNDS</b>	\$ 2,000,000	\$ (2,000,000)	\$ 40,000	(50,000)

**Town of Taylor  
Expenditures/Expenses by Fund  
Fiscal Year 2018**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2017</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2018</b>
<b>GENERAL FUND</b>				
MAYOR & COUNCIL	\$ 30,000	\$	27,133	\$ 28,400
ADMINISTRATION	337,500		312,835	354,800
CODE ENFORCEMENT	63,000		54,624	63,100
LEGAL	48,800		15,644	29,000
NON-DEPARTMENTAL	658,200		657,809	656,300
FIRE & AMBULANCE	1,236,250		1,236,250	1,475,900
POLICE	842,108		842,108	887,586
SPECIAL EVENTS	66,000		80,860	104,500
PARKS & RECREATION	201,300	250,000	244,807	381,500
CEMETERY	56,050		44,896	39,000
LIBRARY				81,921
AIRPORT	89,300		77,369	84,100
CONTINGENCY	700,000	650,000	110,168	500,000
<b>Total General Fund</b>	<b>\$ 4,328,508</b>	<b>\$</b>	<b>3,704,503</b>	<b>\$ 4,686,107</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 981,500	\$	268,925	\$ 972,100
LTAFF	50,000		38,199	55,000
GRANTS	600,000		211,510	1,300,000
<b>Total Special Revenue Funds</b>	<b>\$ 1,631,500</b>	<b>\$</b>	<b>518,634</b>	<b>\$ 2,327,100</b>
<b>ENTERPRISE FUNDS</b>				
WATER	\$ 431,000	\$	605,396	\$ 1,119,700
SEWER	590,000		928,261	2,021,403
<b>Total Enterprise Funds</b>	<b>\$ 1,021,000</b>	<b>\$</b>	<b>1,533,657</b>	<b>\$ 3,141,103</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 6,981,008</b>	<b>\$</b>	<b>5,756,794</b>	<b>\$ 10,154,310</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.

**SCHEDULE E**

**Town of Taylor  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2018**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2018</b>	<b>Employee Salaries and Hourly Costs 2018</b>	<b>Retirement Costs 2018</b>	<b>Healthcare Costs 2018</b>	<b>Other Benefit Costs 2018</b>	<b>Total Estimated Personnel Compensation 2018</b>
<b>GENERAL FUND</b>	20	\$ 1,055,428	\$ 122,430	\$ 199,200	\$ 94,989	\$ 1,472,046
<b>SPECIAL REVENUE FUNDS</b>						
HURF	3	\$ 115,000	\$ 13,340	\$ 29,880	\$ 10,350	\$ 168,570
<b>Total Special Revenue Funds</b>	3	\$ 115,000	\$ 13,340	\$ 29,880	\$ 10,350	\$ 168,570
<b>ENTERPRISE FUNDS</b>						
WATER	4	\$ 160,000	\$ 18,560	\$ 39,840	\$ 14,400	\$ 232,800
SEWER	4	120,000	13,920	39,840	10,800	184,560
<b>Total Enterprise Funds</b>	8	\$ 280,000	\$ 32,480	\$ 79,680	\$ 25,200	\$ 417,360
<b>TOTAL ALL FUNDS</b>	31	\$ 1,450,428	\$ 168,250	\$ 308,760	\$ 130,539	\$ 2,057,976