

OFFICIAL BUDGET FORMS

TOWN OF TAYLOR

Fiscal Year 2021

TOWN OF TAYLOR
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TOWN OF TAYLOR
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

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
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	5,601,250	3,516,500			1,227,300		10,345,050
2020	Actual Expenditures/Expenses**	E 2	4,709,470	1,365,000			1,015,000		7,089,470
2021	Fund Balance/Net Position at July 1***		2,100,000	1,000,000			300,000		3,400,000
2021	Primary Property Tax Levy	B 4							0
2021	Secondary Property Tax Levy	B 5							0
2021	Estimated Revenues Other than Property Taxes	C 6	6,264,174	3,310,000			1,459,500		11,033,674
2021	Other Financing Sources	D 7	1,000,000	0			0		1,000,000
2021	Other Financing (Uses)	D 8	(1,000,000)	0			0		(1,000,000)
2021	Interfund Transfers In	D 9	0	200,000			150,000		350,000
2021	Interfund Transfers (Out)	D 10	(185,000)	(15,000)			(150,000)		(350,000)
2021	Reduction for Amounts Not Available:								
LESS:	Amounts for Future Debt Retirement:								0
	Future Capital Projects								0
	Maintained Fund Balance for Financial Stability		1,500,000	150,000			300,000		1,950,000
									0
									0
2021	Total Financial Resources Available		9,049,174	4,375,000	0	0	1,759,500	0	15,183,674
2021	Budgeted Expenditures/Expenses	E 13	6,351,000	4,300,000			1,450,000		12,101,000

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

	2020	2021
	\$ 10,345,050	\$ 11,101,000
	10,345,050	11,101,000
	<u>\$ 10,345,050</u>	<u>\$ 11,101,000</u>
	<u>\$</u>	<u>\$</u>

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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
CITY SALES TAX	\$ 1,650,000	\$ 1,950,000	\$ 1,800,000
ELECTRIC FRANCHISE	60,000	58,000	60,000
CABLE FRANCHISE	2,000	1,500	2,000
GAS FRANCHISE	13,000	14,000	13,000
Licenses and permits			
PEDDLERS LICENSE	200	350	200
BUILDING PERMITS	35,000	36,000	35,000
PLANNING & ZONING FEES	2,000	3,000	2,000
Intergovernmental			
STATE SHARED SALES TAX	439,071	417,000	391,705
STATE SHARED INCOME TAX	551,138	551,138	617,531
VEHICLE LICENSE TAX	301,922	280,000	317,038
FIRE IGA- SNOWFLAKE	400,000	347,200	347,200
FIRE GRANTS/ WILDLAND	415,500	150,000	450,000
RECREATION IGA- SNOWFLAKE	127,000	93,000	75,000
Charges for services			
AMBULANCE FEES	800,000	850,000	895,000
CPR TRAINING	5,000	2,500	5,000
TEAM SPORTS	42,000	40,000	42,000
TOURNAMENT FEES	3,500	800	3,500
SPECIAL PROGRAMS	6,000	2,200	6,000
ARENA FEES	5,000	3,500	5,000
PARK AND RECREATION FEES	6,000	4,000	6,000
OPENING & CLOSING	10,000	10,000	10,000
AIRPORT FUEL	40,000	36,000	50,000
TIE DOWN FEES	1,500	1,500	1,500
AIRPORT LEASES	8,500	7,500	7,500
Miscellaneous			
INTEREST REVENUE	15,000	13,000	12,000
PERPETUAL CARE FUND	30,000	35,000	30,000
FD MISCELLANEOUS	30,000	45,000	30,000
MISCELLANEOUS REVENUE	50,000	75,000	50,000
CONTINGENCY	750,000		1,000,000
Total General Fund	\$ 5,799,331	\$ 5,027,188	\$ 6,264,174

* 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
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
HIGHWAY USER REVENUE FUND			
HURF REVENUE	\$ 823,014	\$ 775,000	\$ 1,450,000
MISCELLANEOUS	15,000	10,000	10,000
	<u>\$ 838,014</u>	<u>\$ 775,000</u>	<u>\$ 1,460,000</u>
GRANTS			
AIRPORT	\$ 550,000	\$ 515,000	\$ 350,000
FLOOD CONTROL	1,500,000	58,000	1,500,000
	<u>\$ 2,050,000</u>	<u>\$ 573,000</u>	<u>\$ 1,850,000</u>
Total Special Revenue Funds	<u>\$ 2,888,014</u>	<u>\$ 1,348,000</u>	<u>\$ 3,310,000</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.			
ENTERPRISE FUNDS			
WATER			
OPERATING	\$ 691,500	\$ 712,702	\$ 720,000
NON-OPERATING	12,000	13,758	87,000
	<u>\$ 703,500</u>	<u>\$ 726,460</u>	<u>\$ 807,000</u>
SEWER			
OPERATING	\$ 670,000	\$ 648,619	\$ 650,000
NON-OPERATING	2,500	2,500	2,500
	<u>\$ 670,000</u>	<u>\$ 651,119</u>	<u>\$ 652,500</u>
Total Enterprise Funds	<u>\$ 1,373,500</u>	<u>\$ 1,377,579</u>	<u>\$ 1,459,500</u>
TOTAL ALL FUNDS	<u>\$ 10,060,845</u>	<u>\$ 7,752,767</u>	<u>\$ 11,033,674</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 TAYLOR
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
FINANCING	\$ 1,000,000	\$ (1,000,000)		\$ (185,000)
Total General Fund	\$ 1,000,000	\$ (1,000,000)		\$ (185,000)
SPECIAL REVENUE FUNDS				
LTAF				\$ (15,000)
GRANTS FUND			200,000	
Total Special Revenue Funds			\$ 200,000	\$ (15,000)
ENTERPRISE FUNDS				
WATER				\$ (150,000)
SEWER			150,000	
Total Enterprise Funds			\$ 150,000	\$ (150,000)
TOTAL ALL FUNDS	\$ 1,000,000	\$ (1,000,000)	\$ 350,000	\$ (350,000)

TOWN OF TAYLOR
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
MAYOR & COUNCIL	\$ 29,000	\$	\$ 26,770	\$ 29,000
ADMINSTRATION	369,000		355,000	385,000
CODE ENFORCEMENT	91,000		89,000	95,000
LEGAL	46,000		42,000	52,000
NON-DEPARTMENTAL	715,300		635,000	850,000
FIRE & AMBULANCE	1,937,150		1,680,000	1,950,000
POLICE	930,000		930,000	968,000
RECREATION	225,300		185,000	229,000
PARKS	340,000		205,000	340,000
LIBRARY	69,500		69,500	78,000
AIRPORT	99,000		70,000	125,000
CONTINGENCY	750,000		422,200	1,250,000
Total General Fund	\$ 5,601,250	\$	\$ 4,709,470	\$ 6,351,000
SPECIAL REVENUE FUNDS				
HURF	\$ 1,441,500	\$	\$ 415,000	\$ 1,800,000
LTAF				
GRANTS	2,075,000		950,000	2,500,000
Total Special Revenue Funds	\$ 3,516,500	\$	\$ 1,365,000	\$ 4,300,000
ENTERPRISE FUNDS				
WATER	\$ 703,500	\$	\$ 495,000	\$ 800,000
SEWER	523,800		520,000	650,000
Total Enterprise Funds	\$ 1,227,300	\$	\$ 1,015,000	\$ 1,450,000
TOTAL ALL FUNDS	\$ 10,345,050	\$	\$ 7,089,470	\$ 12,101,000

* 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 TAYLOR
Full-Time Employees and Personnel Compensation
Fiscal Year 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	21	\$ 1,290,000	\$ 156,090	\$ 222,691	\$ 112,707	\$ 1,781,488
SPECIAL REVENUE FUNDS						
HURF	3	\$ 150,000	\$ 18,150	\$ 47,610	\$ 13,650	\$ 229,410
Total Special Revenue Funds	3	\$ 150,000	\$ 18,150	\$ 47,610	\$ 13,650	\$ 229,410
ENTERPRISE FUNDS						
WATER	4	\$ 140,000	\$ 16,940	\$ 47,610	\$ 13,650	\$ 218,200
SEWER	4	\$ 150,000	\$ 18,150	\$ 48,645	\$ 15,750	\$ 232,545
Total Enterprise Funds	8	\$ 290,000	\$ 35,090	\$ 96,255	\$ 29,400	\$ 450,745
TOTAL ALL FUNDS	32	\$ 1,730,000	\$ 209,330	\$ 366,556	\$ 155,757	\$ 2,461,643