

Before using the enclosed schedules, please complete the following:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the city/town name:

Town of Taylor

2. Select the budget year:

2023

Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Arizona Auditor General developed. The official forms on Schedules A through G include all elements statute requires that the cities and towns **must** include in their budget. **Please note, a city or town may choose to add more information or detail than statute requires within the official budget forms.**

The budget form has a drop-down field to select the budget year, and the instructions do not include specific dates as they are not issued annually. As used in these instructions, the term “**current year**” is the fiscal year in which the city or town is operating, and “**budget year**” is the fiscal year for which the city or town is budgeting. Cities and towns should use the budget schedules dated 3/21 for fiscal year 2022 and thereafter. As changes become necessary, we will post new forms on our website and notify cities and towns of the changes by email.

Linked instructions for completing the schedules are included on the Instructions tab. Links to the related instructions and specific line numbers or section titles have been included throughout the schedules (highlighted in light blue) to allow users to access the specific line instructions directly without the need to scroll through other instructions. An Instructions button is provided at the top of each schedule unless no additional instructions are needed to complete that sheet. This button links to the first instruction for that schedule, and users may scroll down to view all instructions for the schedule. **To return to the related schedule after reviewing the instructions, simply click on the schedule's tab at the bottom of the Excel screen or press the Alt and back arrow keys.** The schedules have been set to print without “objects” so that the instructions buttons do not print. The light blue highlighting will print, and users may remove the highlights before printing if needed.

Protection/Unprotection of File:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected, you can move from one cell to the next using the Tab key. A password was not assigned so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that any additional lines added are included, and make changes accordingly. Once changes have been made, the sheet should be re-protected by reversing the above process. Re-protecting the sheets will help ensure that formulas are not accidentally altered or deleted.

Printing Tips:

Schedule A can be printed on 1 page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

If you have any questions, please contact the Accountability Services Division at asd@azauditor.gov or (602) 977-2796.

Official Budget Forms

Town of Taylor

Fiscal year 2023

Town of Taylor

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Fiscal year 2023

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Town of Taylor

Resolution for the Adoption of the Budget

Fiscal year 2023

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on _____, _____, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City/Town of _____, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _____, _____, 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, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on _____, _____, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of _____ for the fiscal year _____.

Passed by the _____ City/Town Council, this _____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

Town of Taylor
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2023

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		
2022	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	8,576,700	3,325,000	0	0	0	1,540,000	0	13,441,700
2022	Actual Expenditures/Expenses**	E	2	5,609,735	1,480,068	0	0	0	1,060,124	0	8,149,927
2023	Fund Balance/Net Position at July 1***		3								0
2023	Primary Property Tax Levy	B	4	0							0
2023	Secondary Property Tax Levy	B	5								0
2023	Estimated Revenues Other than Property Taxes	C	6	8,476,270	2,856,100				1,851,000		13,183,370
2023	Other Financing Sources	D	7	2,000,000	0	0	0	0	0	0	2,000,000
2023	Other Financing (Uses)	D	8	(2,000,000)	0	0	0	0	0	0	(2,000,000)
2023	Interfund Transfers In	D	9	0	700,000	0	0	0	120,000	0	820,000
2023	Interfund Transfers (Out)	D	10	(700,000)	0	0	0	0	(120,000)	0	(820,000)
2023	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures										
	Maintained for Future Debt Retirement										0
	Maintained for Future Capital Projects		11								0
	Maintained for Future Financial Stability										0
											0
2023	Total Financial Resources Available		12	13,176,270	3,556,100	0	0	0	2,091,000	0	18,823,370
2023	Budgeted Expenditures/Expenses	E	13	10,846,944	9,300,000	0	0	0	1,987,000	0	22,133,944

Expenditure Limitation Comparison

1 Budgeted expenditures/expenses	2022	2023
2 Add/subtract: estimated net reconciling items	\$ 13,441,700	\$ 20,133,944
3 Budgeted expenditures/expenses adjusted for reconciling items	13,441,700	20,133,944
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 13,441,700	\$ 20,133,944
6 EEC expenditure limitation	\$	\$

The 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
Tax Levy and Tax Rate Information
Fiscal year 2023

	2022	2023
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	\$ _____	\$ _____
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
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	_____	_____
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(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.

Town of Taylor
Revenues Other than Property Taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
CITY SALES TAX	\$ 2,100,000	\$ 2,375,631	\$ 2,700,000
ELECTRIC FRANCHISE	60,000	48,295	60,000
CABLE FRANCHISE	1,500	1,369	1,500
GAS FRANCHISE	13,000	12,696	13,000
Licenses and permits			
PEDDLERS LICENSE	200	150	150
BUILDING PERMITS	35,000	88,872	55,000
PLANNING & ZONING FEES	2,000	6,032	2,000
Intergovernmental			
STATE SHARED SALES TAX	563,787	519,507	571,820
STATE SHARED INCOME TAX	537,196	533,026	771,070
VEHICLE LICENSE TAX	317,038	325,550	435,340
FIRE IGA- SNOWFLAKE	633,234	633,234	633,230
FIRE GRANTS/ WILDLAND	450,000	307,548	450,000
RECREATION IGA- SNOWFLAKE	75,000	96,459	96,460
Charges for services			
AMBULANCE FEES	1,100,000	1,278,398	1,400,000
CPR TRAINING	5,000	4,220	5,000
TEAM SPORTS	55,000	6,000	55,000
TOURNAMENT FEES	3,500		3,500
SPECIAL PROGRAMS	6,000	6,029	6,000
ARENA FEES	5,000	8,777	1,000
PARK AND RECREATION FEES	7,000	77,704	5,000
OPENING & CLOSING	12,000	15,400	12,000
AIRPORT FUEL	50,000	80,656	65,000
TIE DOWN FEES	1,500	1,226	1,200
AIRPORT LEASES	7,500	9,661	9,000
Miscellaneous			
INTEREST REVENUE	5,000	4,216	4,000
PERPETUAL CARE FUND	30,000	36,550	30,000
FIRE DEPARTMENT MISCELLANEOUS	40,000	40,864	40,000
OTHER MISCELLANEOUS	50,000	135,831	50,000
CONTINGENCY	1,000,000	1,000,000	1,000,000
Total General Fund	\$ 7,165,455	\$ 7,653,901	\$ 8,476,270

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special Revenue Funds			
Highway User Revenue Fund			
HURF REVENUE	\$ 778,000	\$ 859,434	\$ 856,100
	<u>\$ 778,000</u>	<u>\$ 859,434</u>	<u>\$ 856,100</u>
Grants			
AIRPORT	\$ 2,150,000	\$ 187,050	\$ 2,000,000
	<u>\$ 2,150,000</u>	<u>\$ 187,050</u>	<u>\$ 2,000,000</u>
Total Special Revenue Funds	<u>\$ 2,928,000</u>	<u>\$ 1,046,484</u>	<u>\$ 2,856,100</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	\$ 843,000	\$ 781,506	\$ 939,000
NON-OPERATING	87,000	225,687	87,000
	<u>\$ 930,000</u>	<u>\$ 1,007,193</u>	<u>\$ 1,026,000</u>
Sewer			
OPERATING	\$ 665,000	\$ 734,086	\$ 822,500
NON-OPERATING	2,500	4,650	2,500
	<u>\$ 667,500</u>	<u>\$ 738,736</u>	<u>\$ 825,000</u>
Total Enterprise Funds	<u>\$ 1,597,500</u>	<u>\$ 1,745,929</u>	<u>\$ 1,851,000</u>
Total all Funds	<u>\$ 11,690,955</u>	<u>\$ 10,446,314</u>	<u>\$ 13,183,370</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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
GENERAL FUND	\$ 1,000,000	\$ 1,000,000	\$	\$ (700,000)
Total General Fund	\$ 1,000,000	\$ 1,000,000	\$	\$ (700,000)
Special Revenue Funds				
GRANTS FUND	\$	\$	\$ 300,000	\$
HURF	\$	\$	400,000	\$
Total Special Revenue Funds	\$	\$	\$ 700,000	\$
Enterprise Funds				
WATER	\$	\$	\$	\$ (120,000)
SEWER	\$	\$	120,000	\$
Total Enterprise Funds	\$	\$	\$ 120,000	\$ (120,000)
Total all Funds	\$ 1,000,000	\$ 1,000,000	\$ 820,000	\$ (820,000)

**Town of Taylor
Expenditures/Expenses by Fund
Fiscal year 2023**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2022	Expenditure/ Expense adjustments approved 2022	Actual Expenditures/ Expenses* 2022	Budgeted Expenditures/ Expenses 2023
General Fund				
MAYOR & COUNCIL	\$ 34,500	\$	\$ 27,913	\$ 54,800
ADMINISTRATION	520,000		426,829	528,100
CODE ENFORCEMENT	97,000		86,877	110,500
LEGAL	52,000		20,925	55,000
NON-DEPARTMENTAL	938,000		842,287	1,350,000
FIRE & AMBULANCE	2,619,000		2,168,735	3,192,544
POLICE	1,018,000		1,018,000	1,018,000
RECREATION	236,200		193,982	242,000
PARKS	501,000		367,031	1,650,000
COMMUNITY POOL	100,000		100,000	120,000
LIBRARY	86,000		86,000	76,000
AIRPORT	175,000		137,547	250,000
CONTINGENCY	2,200,000		133,609	2,200,000
Total General Fund	\$ 8,576,700	\$	\$ 5,609,735	\$ 10,846,944
Special Revenue Funds				
HURF	\$ 1,175,000	\$	\$ 1,293,018	\$ 2,300,000
CAPTIAL IMPROVEMENTS				5,000,000
GRANTS	2,150,000		187,050	2,000,000
Total Special Revenue Funds	\$ 3,325,000	\$	\$ 1,480,068	\$ 9,300,000
Enterprise Funds				
WATER	\$ 760,000	\$	\$ 600,938	\$ 973,000
SEWER	780,000		459,186	1,014,000
Total Enterprise Funds	\$ 1,540,000	\$	\$ 1,060,124	\$ 1,987,000
Total all Funds	\$ 13,441,700	\$	\$ 8,149,927	\$ 22,133,944

* 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 2023

Fund	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2023	2023	2023	2023	2023	2023
General Fund	26	\$ 1,430,000	\$ 177,000	\$ 300,000	\$ 121,000	\$ 2,028,000
Special Revenue Funds						
HURF	4	\$ 166,000	\$ 20,000	\$ 56,000	\$ 16,000	\$ 258,000
Total Special Revenue Funds	4	\$ 166,000	\$ 20,000	\$ 56,000	\$ 16,000	\$ 258,000
Enterprise Funds						
WATER	4	\$ 150,000	\$ 18,000	\$ 56,000	\$ 16,000	\$ 240,000
SEWER	4	160,000	20,000	56,000	16,000	252,000
Total Enterprise Funds	8	\$ 310,000	\$ 38,000	\$ 112,000	\$ 32,000	\$ 492,000
Total all Funds	38	\$ 1,906,000	\$ 235,000	\$ 468,000	\$ 169,000	\$ 2,778,000