

**Town of Star Valley**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2015**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 3,458,364	\$ 1,355,135	\$	Primary: \$	\$ 1,719,238	\$	\$	\$	\$	\$ 1,719,238	\$ 4,363,542
2. Special Revenue Funds	2,256,366	961,997		Secondary:	800,399					800,399	775,590
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	1,217,181										
7. Permanent Funds											
8. Enterprise Funds Available	210,673	499,419			172,742					172,742	639,815
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	210,673	499,419			172,742					172,742	639,815
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 7,142,584	\$ 2,816,551	\$	\$	\$ 2,692,379	\$	\$	\$	\$	\$ 2,692,379	\$ 5,778,947

**EXPENDITURE LIMITATION COMPARISON**

1. Budgeted expenditures/expenses	2014	2015
	<u>\$ 7,142,584</u>	<u>\$ 5,778,947</u>
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	<u>7,142,584</u>	<u>5,778,947</u>
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	<u>\$ 7,142,584</u>	<u>\$ 5,778,947</u>
6. EEC or voter-approved alternative expenditure limitation	<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 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 in this column 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 Star Valley  
Tax Levy and Tax Rate Information  
Fiscal Year 2015**

	2014	2015
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 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) <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 _____ 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 Star Valley  
Revenues Other Than Property Taxes  
Fiscal Year 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 226,839	\$ 249,523	\$ 257,000
Franchise Tax - APS	36,404	39,800	39,800
Franchise Tax - Cable	16,680	13,738	13,775
<b>Licenses and permits</b>			
Business License	3,500	4,520	4,800
Building Permit	10,675	6,800	7,200
Dog Licenses	1,050	800	1,000
<b>Intergovernmental</b>			
State Income Sharing	257,715	257,715	279,623
State Sales Tax	199,601	199,601	208,728
Auto Lieu Tax	130,104	127,500	138,012
<b>Fines and forfeits</b>			
Photo Enforcement Fees & Fines	779,551	821,169	739,050
<b>Interest on investments</b>			
Interest Earnings		368	25,000
<b>Contributions</b>			
Voluntary contributions			5,000
<b>Miscellaneous</b>			
Other Revenue	515	250	250
<b>Total General Fund</b>	<b>\$ 1,662,634</b>	<b>\$ 1,721,784</b>	<b>\$ 1,719,238</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 Star Valley  
Revenues Other Than Property Taxes  
Fiscal Year 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>SPECIAL REVENUE FUNDS</b>			
Highway Users Revenue Fund	\$ 214,570	\$ 200,195	\$ 226,574
	\$ 214,570	\$ 200,195	\$ 226,574
Judicial Collection Enhancement Fund	\$ 7,450	\$ 8,640	\$ 7,775
Fill the Gap	9,700	16,040	16,000
	\$ 17,150	\$ 24,680	\$ 23,775
Prop 202	\$ 150,000	\$ 12,058	\$ 20,000
CDBG 11/12	226,700	240,436	
CDBG 13/14			187,000
Star Thistle	13,760		
	\$ 390,460	\$ 252,494	\$ 207,000
SSP Grant	\$ 300,000		\$ 300,000
WIFA Planning Grant		9,835	13,050
WIFA Engineering Grant			30,000
	\$ 300,000	\$ 9,835	\$ 343,050
<b>Total Special Revenue Funds</b>	<b>\$ 922,180</b>	<b>\$ 487,204</b>	<b>\$ 800,399</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 Star Valley  
Revenues Other Than Property Taxes  
Fiscal Year 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
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**Town of Star Valley  
Revenues Other Than Property Taxes  
Fiscal Year 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>ENTERPRISE FUNDS</b>			
Operating Revenues	\$ 152,800	\$ 154,950	\$ 167,500
Other Revenue	49,125		
Main Line Revenues		3,000	5,242
	\$ 201,925	\$ 157,950	\$ 172,742
<b>Total Enterprise Funds</b>	<b>\$ 201,925</b>	<b>\$ 157,950</b>	<b>\$ 172,742</b>

**Town of Star Valley  
Revenues Other Than Property Taxes  
Fiscal Year 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>TOTAL ALL FUNDS</b>	\$ <u>2,786,739</u>	\$ <u>2,366,938</u>	\$ <u>2,692,379</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 Star Valley  
Expenditures/Expenses by Fund  
Fiscal Year 2015**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2014</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2015</b>
<b>GENERAL FUND</b>				
Court	\$ 113,195	\$	\$ 111,995	\$
Administration	2,397,289		309,043	305,685
Council	25,200		21,655	52,300
Commissions	1,500			
Building	35,500		9,259	19,110
Zoning	10,000			10,000
Photo Enforcement	482,180		511,683	534,480
Law Enforcement	393,500		391,500	392,000
Elections				60575
Park				15,000
Contingency				2,974,392
<b>Total General Fund</b>	<b>\$ 3,458,364</b>	<b>\$</b>	<b>\$ 1,355,135</b>	<b>\$ 4,363,542</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway Users Fund	\$ 544,166	\$	\$ 94,565	\$ 676,175
LTAF Fund	1,311			1,310
Judicial Collections Fund	113,429			98,105
	877,460		267,432	
	720,000		600,000	
<b>Total Special Revenue Funds</b>	<b>\$ 2,256,366</b>	<b>\$</b>	<b>\$ 961,997</b>	<b>\$ 775,590</b>
<b>DEBT SERVICE FUNDS</b>				
N/A	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Project Funds	\$ 1,217,181	\$	\$	\$
<b>Total Capital Projects Funds</b>	<b>\$ 1,217,181</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>PERMANENT FUNDS</b>				
N/A	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water Enterprise Funds	\$ 210,673	\$	\$ 499,419	\$ 639,815
<b>Total Enterprise Funds</b>	<b>\$ 210,673</b>	<b>\$</b>	<b>\$ 499,419</b>	<b>\$ 639,815</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>\$ 7,142,584</b>	<b>\$</b>	<b>\$ 2,816,551</b>	<b>\$ 5,778,947</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 Star Valley**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2015**

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	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 Star Valley  
Expenditures/Expenses by Department  
Fiscal Year 2015**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2014</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2015</b>
Town Manager				
General Fund	\$ 3,458,365	\$	\$ 391,500	\$ 4,339,113
Highway Users Fund	544,166		94,565	676,175
Local Transit Authority Fund	1,311			1,310
Judicial Collections Fund	113,429			98,105
Grants Fund	877,460		267,432	
Capital Projects Fund	1,217,181			
Rainy Day Fund	720,000		600,000	
Water Enterprise Fund	210,673		499,419	639,815
<b>Department Total</b>	<b>\$ 7,142,585</b>	<b>\$</b>	<b>\$ 1,852,916</b>	<b>\$ 5,754,518</b>

List Department:

General Fund	\$	\$	\$	\$
List other funds				
<b>Department Total</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

List Department:

General Fund	\$	\$	\$	\$
List other funds				
<b>Department Total</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</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 Star Valley  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2015**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2015</b>	<b>Employee Salaries and Hourly Costs 2015</b>	<b>Retirement Costs 2015</b>	<b>Healthcare Costs 2015</b>	<b>Other Benefit Costs 2015</b>	<b>Total Estimated Personnel Compensation 2015</b>
<b>GENERAL FUND</b>		\$ 154,185	\$ 10,575	\$ 4,285	=	\$ 169,045
<b>SPECIAL REVENUE FUNDS</b>						
Highway Users Fund		\$ 20,700	\$ 1,156	\$ 364	=	\$ 22,220
<b>Total Special Revenue Funds</b>		\$ 20,700	\$ 1,156	\$ 364	=	\$ 22,220
<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>						
Water Enterprise Fund		\$ 46,500	\$ 4,215	\$ 3,885	=	\$ 54,600
<b>Total Enterprise Funds</b>		\$ 46,500	\$ 4,215	\$ 3,885	=	\$ 54,600
<b>TOTAL ALL FUNDS</b>		\$ 221,385	\$ 15,946	\$ 8,534	=	\$ 245,865