

Town of Star Valley
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

Fiscal year	S c h		Funds							Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2025	E	1	7,211,300	5,162,000	0	0	0	1,188,800	0	13,562,100
2025	E	2	1,377,391	1,448,410	0	0	0	358,626	0	3,184,427
2026		3	9,352,411	3,102,528	0	0	0	1,577,170	0	14,032,109
2026	B	4	0							0
2026	B	5								0
2026	C	6	2,271,600	691,700	0	0	0	397,900	0	3,361,200
2026	D	7	0	0	0	0	0	765,000	0	765,000
2026	D	8	0	0	0	0	0	0	0	0
2026	D	9	0	0	0	0	0	354,200	0	354,200
2026	D	10	(354,200)	0	0	0	0	0	0	(354,200)
2026		11								
										0
										0
										0
										0
2026		12	11,978,211	3,794,228	0	0	0	3,094,270	0	18,866,709
2026	E	13	7,305,500	2,759,365	0	0	0	1,517,100	0	11,581,965

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 or voter-approved alternative expenditure limitation

	2025	2026
	\$ 13,562,100	\$ 11,581,965
	13,562,100	11,581,965
	\$ 13,562,100	\$ 11,581,965
	\$	\$

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

Town of Star Valley
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Tax	\$ 600,000	\$ 600,000	\$ 600,000
Licenses and permits			
Franchise Fees	70,000	66,138	70,000
Town Park Reservations	2,000	1,940	2,000
Community Garden Plot Fees	3,700	3,900	3,900
Busines Licenses	8,000	7,000	7,000
Animal Licenses	600	600	600
Intergovernmental			
State Income Sharing	541,000	541,393	506,400
State Sales tax	384,000	385,558	392,300
Auto Lieu Tax	212,700	212,700	222,700
Charges for services			
Building Permits	38,000	40,973	45,000
Fines and forfeits			
Court Fines and Fees	9,000	2,286	9,000
Interest on investments			
Investment Interest Earnings	190,000	210,083	200,000
Miscellaneous			
Prop 202 Tribal Grant	51,300	51,360	207,500
Other Revenues	14,600	5,018	5,200
Total General Fund	\$ 2,124,900	\$ 2,128,949	\$ 2,271,600

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway User Revenue Fund	\$ 2,689,500	\$ 372,317	\$ 414,000
Gila County Excise Tax	306,000	298,799	271,000
Judicial Collection Enhancement Fund	6,100	6,773	6,700
Local Transportation Assist.	400	23	
	<u>\$ 3,002,000</u>	<u>\$ 677,912</u>	<u>\$ 691,700</u>
Total special revenue funds	<u>\$ 3,002,000</u>	<u>\$ 677,912</u>	<u>\$ 691,700</u>

**Town of Star Valley
Revenues other than property taxes
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Enterprise funds			
Star Valley Water Dept.	\$ 316,500	\$ 292,044	\$ 337,700
Interest on Sweep Acct.			16,000
Other Revenues-PFAS Litgation			44,200
	\$ 316,500	\$ 292,044	\$ 397,900
Total enterprise funds	\$ 316,500	\$ 292,044	\$ 397,900

**Town of Star Valley
Revenues other than property taxes
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Total all funds	\$ <u>5,443,400</u>	\$ <u>3,098,905</u>	\$ <u>3,361,200</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
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Enterprise Fund	\$	\$	\$	\$ (354,200)
Total General Fund	\$	\$	\$	\$ (354,200)
Special revenue funds				
	\$	\$	\$	\$
Total special revenue funds	\$	\$	\$	\$
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Enterprise funds				
Transfer from General Fund	\$	\$	\$ 354,200	\$
WIFA Loan	765,000			
Total enterprise funds	\$ 765,000	\$	\$ 354,200	\$
Total all funds	\$ 765,000	\$	\$ 354,200	\$ (354,200)

**Town of Star Valley
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Administration	\$ 692,400	\$	\$ 554,756	\$ 785,800
Council Department	54,900		54,540	55,900
Elections	3,500		2,858	
Park Department	314,800		267,966	305,000
Community Garden	16,600		14,615	17,000
Building Department	38,000		49,199	45,000
Court Services	18,400		8,557	8,900
Law Enforcement	425,500		424,900	445,500
Contingency	5,647,200			5,642,400
Total General Fund	\$ 7,211,300	\$	\$ 1,377,391	\$ 7,305,500
Special revenue funds				
Contingency-HURF	\$ 1,000,000	\$	\$	\$ 1,300,000
Highway User Revenue Fund	2,689,500		159,075	414,000
Gila County Excise Tax	1,306,000		1,272,703	871,000
Judicial Enhancement Fund	156,100		6,631	173,700
Local Transportation Assist.Fund	10,400		10,001	665
Total special revenue funds	\$ 5,162,000	\$	\$ 1,448,410	\$ 2,759,365
Enterprise funds				
Star Valley Water Dept.	\$ 1,188,800	\$	\$ 358,626	\$ 1,517,100
Total enterprise funds	\$ 1,188,800	\$	\$ 358,626	\$ 1,517,100
Total all funds	\$ 13,562,100	\$	\$ 3,184,427	\$ 11,581,965

* 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
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2025	2025	2025	2026
General Fund	\$ 7,211,300	\$	\$ 1,377,391	\$ 7,305,500
Highway User Revenue Fund	3,689,500		159,075	1,714,000
Gila County Excise Tax Fund	1,306,000		1,272,703	871,000
Judicial Collection Enhancement	156,100		6,631	173,700
Local Transportation	10,400		10,001	665
Enterprise Fund	1,188,800		358,626	1,517,100
Department total	\$ 13,562,100	\$	\$ 3,184,427	\$ 11,581,965

* 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 2026

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2026	2026	2026	2026	2026	2026
General Fund	4	\$ 326,000	\$ 50,000	\$ 43,000	\$	\$ 419,000
Special revenue funds						
Highway User Revenue Fund		\$ 57,000	\$ 12,500	\$ 6,200	\$	\$ 75,700
Total special revenue funds		\$ 57,000	\$ 12,500	\$ 6,200	\$	\$ 75,700
Enterprise funds						
Star Valley Water Dept.		\$ 100,000	\$ 17,000	\$ 17,000	\$	\$ 134,000
Total enterprise funds		\$ 100,000	\$ 17,000	\$ 17,000	\$	\$ 134,000
Total all funds	4	\$ 483,000	\$ 79,500	\$ 66,200	\$	\$ 628,700