

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

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
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	7,211,300	5,162,000	0	0	0	1,188,800	0	13,562,100
2025	Actual expenditures/expenses**	E	2	1,377,391	1,448,410	0	0	0	358,626	0	3,184,427
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	9,352,411	3,102,528	0	0	0	1,577,170	0	14,032,109
2026	Primary property tax levy	B	4	0							0
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	2,271,600	691,700	0	0	0	397,900	0	3,361,200
2026	Other financing sources	D	7	0	0	0	0	0	765,000	0	765,000
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	0	0	0	0	0	354,200	0	354,200
2026	Interfund Transfers (out)	D	10	(354,200)	0	0	0	0	0	0	(354,200)
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2026	Total financial resources available		12	11,978,211	3,794,228	0	0	0	3,094,270	0	18,866,709
2026	Budgeted expenditures/expenses	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
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 600,000	\$ 600,000	\$ 600,000
<b>Licenses and permits</b>			
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
<b>Intergovernmental</b>			
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
<b>Charges for services</b>			
Building Permits	38,000	40,973	45,000
<b>Fines and forfeits</b>			
Court Fines and Fees	9,000	2,286	9,000
<b>Interest on investments</b>			
Investment Interest Earnings	190,000	210,083	200,000
<b>Miscellaneous</b>			
Prop 202 Tribal Grant	51,300	51,360	207,500
Other Revenues	14,600	5,018	5,200
<b>Total General Fund</b>	<b>\$ 2,124,900</b>	<b>\$ 2,128,949</b>	<b>\$ 2,271,600</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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Special revenue funds</b>			
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	
	\$ 3,002,000	\$ 677,912	\$ 691,700
<b>Total special revenue funds</b>	<b>\$ 3,002,000</b>	<b>\$ 677,912</b>	<b>\$ 691,700</b>

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

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Enterprise funds</b>			
Star Valley Water Dept.	\$ 316,500	\$ 292,044	\$ 337,700
Interest on Sweep Acct.			16,000
Other Revenues-PFAS Litigation			44,200
	\$ 316,500	\$ 292,044	\$ 397,900
<b>Total enterprise funds</b>	\$ 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
<hr/>			
<b>Total all funds</b>	\$ <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)
<b>General Fund</b>				
Transfer to Enterprise Fund	\$	\$	\$	\$ (354,200)
<b>Total General Fund</b>	\$	\$	\$	\$ (354,200)
<b>Special revenue funds</b>				
	\$	\$	\$	\$
<b>Total special revenue funds</b>	\$	\$	\$	\$
<b>Debt service funds</b>				
	\$	\$	\$	\$
<b>Total debt service funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Transfer from General Fund	\$	\$	\$ 354,200	\$
WIFA Loan	765,000			
<b>Total enterprise funds</b>	\$ 765,000	\$	\$ 354,200	\$
<b>Total all funds</b>	\$ 765,000	\$	\$ 354,200	\$ (354,200)

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

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2025</b>	<b>Expenditure/ expense adjustments approved 2025</b>	<b>Actual expenditures/ expenses* 2025</b>	<b>Budgeted expenditures/ expenses 2026</b>
<b>General Fund</b>				
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
<b>Total General Fund</b>	<b>\$ 7,211,300</b>	<b>\$</b>	<b>\$ 1,377,391</b>	<b>\$ 7,305,500</b>
<b>Special revenue funds</b>				
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
<b>Total special revenue funds</b>	<b>\$ 5,162,000</b>	<b>\$</b>	<b>\$ 1,448,410</b>	<b>\$ 2,759,365</b>
<b>Enterprise funds</b>				
Star Valley Water Dept.	\$ 1,188,800	\$	\$ 358,626	\$ 1,517,100
<b>Total enterprise funds</b>	<b>\$ 1,188,800</b>	<b>\$</b>	<b>\$ 358,626</b>	<b>\$ 1,517,100</b>
<b>Total all funds</b>	<b>\$ 13,562,100</b>	<b>\$</b>	<b>\$ 3,184,427</b>	<b>\$ 11,581,965</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**  
**Expenditures/expenses by department**  
**Fiscal year 2026**

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	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
<b>Department total</b>	<b>\$ 13,562,100</b>	<b>\$</b>	<b>\$ 3,184,427</b>	<b>\$ 11,581,965</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 2026**

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