

City/Town of StarValley
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027

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	
2026	E	1	7,305,500	2,759,365	0	0	0	1,517,100	0	11,581,965
2026	E	2	1,586,206	585,349	0	0	0	368,015	0	2,539,570
2027		3	10,500,116	2,238,480	0	0	0	1,535,127	0	14,273,723
2027	B	4	0							0
2027	B	5								0
2027	C	6	6,435,700	2,657,023	0	0	0	610,600	0	9,703,323
2027	D	7	0	0	0	0	0	705,000	0	705,000
2027	D	8	0	0	0	0	0	0	0	0
2027	D	9	0	0	0	0	0	302,200	0	302,200
2027	D	10	(302,200)	0	0	0	0	0	0	(302,200)
2027										
										0
										0
										0
										0
2027		12	17,238,016	4,895,503	0	0	0	3,152,927	0	25,286,446
2027	E	13	6,435,700	2,657,023	0	0	0	1,617,800	0	10,710,523

Expenditure limitation comparison

	2026	2027
1 Budgeted expenditures/expenses	\$ 11,581,965	\$ 10,710,523
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	11,581,965	10,710,523
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 11,581,965	\$ 10,710,523
6 EEC expenditure limitation or voter-approved alternative expenditure limitation	\$	\$

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.

City/Town of StarValley
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
City Sales Tax	\$ 600,000	\$ 600,000	\$ 600,000
Licenses and permits			
Franchise Fees	70,000	77,226	80,000
Town Park Reservations	2,000	2,200	2,200
Community Garden Plot Fees	3,900	3,900	3,800
Business License	7,000	7,600	7,500
Animal Licenses	600	600	600
Intergovernmental			
State Income Sharing	506,400	506,400	536,100
State Sales Tax	392,300	392,300	382,900
Auto Lieu Taz	222,700	222,700	232,500
Charges for services			
Building Permits	45,000	34,667	40,000
Fines and forfeits			
Court Fines and Fees	9,000	7,356	5,000
Interest on investments			
Investment Interest Earnings	200,000	225,108	200,000
Miscellaneous			
Tribal Grant	207,500	45,348	76,000
Other Revenues	5,200	11,600	7,000
General Fund Contingency			4,262,100
Total General Fund	\$ 2,271,600	\$ 2,137,005	\$ 6,435,700

* 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.

City/Town of StarValley
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Special revenue funds			
Highway User Revenue Fund	\$ 414,000	\$ 374,375	\$ 394,900
Hurf Contingency			1,400,000
Gila County Exise Tax	271,000	263,488	260,000
Gila Contingency			430,000
Judicial Collection Enhancement Fund	6,700	4,746	5,100
Judicial Congingency			167,000
Local Transpolrtation Assist.		2	23
	\$ 691,700	\$ 642,611	\$ 2,657,023
Total special revenue funds	\$ 691,700	\$ 642,611	\$ 2,657,023

* 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.

City/Town of StarValley
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
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* 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.

City/Town of StarValley
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Enterprise funds			
Water Consumption\Meter Base	\$ 337,700	\$ 384,070	\$ 424,800
Interest Earned	16,000	19,923	22,000
Other Revenues	44,200	114,131	27,000
CDBG			136,800
	\$ 397,900	\$ 518,124	\$ 610,600
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total enterprise funds	\$ 397,900	\$ 518,124	\$ 610,600

* 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.

City/Town of StarValley
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Total all funds	\$ <u>3,361,200</u>	\$ <u>3,297,740</u>	\$ <u>9,703,323</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.

City/Town of StarValley
Other financing sources/(uses) and interfund transfers
Fiscal year 2027

Fund	Other financing 2027		Interfund transfers 2027	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Enterprise Fund	\$	\$	\$	\$ (302,200)
Total General Fund	\$	\$	\$	\$ (302,200)
Special revenue funds	\$	\$	\$	\$
Total special revenue funds	\$	\$	\$	\$
Debt service funds	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Permanent funds	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Transfer From General Fund	\$	\$	\$ 302,200	\$
Water Infrastructure Finance Authority	705,000			
Total enterprise funds	\$ 705,000	\$	\$ 302,200	\$
Total all funds	\$ 705,000	\$	\$ 302,200	\$ (302,200)

**City/Town of StarValley
Expenditures/expenses by fund
Fiscal year 2027**

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
General Fund				
Administration	\$ 785,800	\$	\$ 852,134	\$ 938,300
Council Department	55,900		54,400	56,900
Elections				3,000
Park Department	305,000		198,896	207,500
Community Garden	17,000		18,359	21,000
Building Department	45,000		28,640	40,000
Court Services	8,900		8,777	9,000
Law Enforcement	445,500		425,000	425,500
Contingency	5,642,400			4,734,500
Total General Fund	\$ 7,305,500	\$	\$ 1,586,206	\$ 6,435,700
Special revenue funds				
Highway User Revenue Fund	\$ 414,000	\$	\$ 182,675	\$ 394,900
HURF Contingency	1,300,000			1,400,000
Gila County Excise Tax	871,000		398,399	690,000
Judicial Enancement Fund	173,700		3,628	172,100
Local Transportation Assist. Fund	665		647	23
Total special revenue funds	\$ 2,759,365	\$	\$ 585,349	\$ 2,657,023
Enterprise funds				
Star Valley Water Department	\$ 1,517,100	\$	\$ 368,015	\$ 1,617,800
Total enterprise funds	\$ 1,517,100	\$	\$ 368,015	\$ 1,617,800
Total all funds	\$ 11,581,965	\$	\$ 2,539,570	\$ 10,710,523

* 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.

City/Town of StarValley
Expenditures/expenses by department
Fiscal year 2027

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2026	2026	2026	2027
General Fund	\$ 7,305,500	\$	\$ 1,586,206	\$ 6,435,700
Highway User Revenue Fund	1,714,000		182,675	1,794,900
Gila County Excise Tax Fund	871,000		398,399	690,000
Judicial Collection Enhancement	173,700		3,628	172,100
Local Transportation	665		647	23
Enterprise Fund	1,517,100		368,015	1,617,800
Department total	\$ 11,581,965	\$	\$ 2,539,570	\$ 10,710,523

* 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.

City/Town of StarValley
Full-time employees and personnel compensation
Fiscal year 2027

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2027	2027	2027	2027	2027	2027
General Fund	4	\$ 326,000	\$ 50,000	\$ 22,000	\$	\$ 398,000
Special revenue funds						
Highway User Revenue Fund		\$ 58,000	\$ 12,700	\$ 4,500	\$	\$ 75,200
Total special revenue funds		\$ 58,000	\$ 12,700	\$ 4,500	\$	\$ 75,200
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Star Valley Water Department		\$ 94,000	\$ 18,000	\$ 6,400	\$	\$ 118,400
Total enterprise funds		\$ 94,000	\$ 18,000	\$ 6,400	\$	\$ 118,400
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	4	\$ 478,000	\$ 80,700	\$ 32,900	\$	\$ 591,600