

**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			Line 11: Reduction for fund balance reserved for future budget year expenditures							
			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
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**  
**Tax levy and tax rate information**  
**Fiscal year 2027**

	<b>2026</b>	<b>2027</b>
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	\$ _____	\$ _____
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) <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	_____	_____
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.

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

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
<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	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
<b>Intergovernmental</b>			
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
<b>Charges for services</b>			
Building Permits	45,000	34,667	40,000
<b>Fines and forfeits</b>			
Court Fines and Fees	9,000	7,356	5,000
<b>Interest on investments</b>			
Investment Interest Earnings	200,000	225,108	200,000
<b>Miscellaneous</b>			
Tribal Grant	207,500	45,348	76,000
Other Revenues	5,200	11,600	7,000
General Fund Contingency			4,262,100
<b>Total General Fund</b>	<b>\$ 2,271,600</b>	<b>\$ 2,137,005</b>	<b>\$ 6,435,700</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.

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

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
<b>Special revenue funds</b>			
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
<b>Total special revenue funds</b>	<b>\$ 691,700</b>	<b>\$ 642,611</b>	<b>\$ 2,657,023</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.

**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
<b>Enterprise funds</b>			
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
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total enterprise funds</b>	<b>\$ 397,900</b>	<b>\$ 518,124</b>	<b>\$ 610,600</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.

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

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
<b>Total all funds</b>	\$ <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)
<b>General Fund</b>				
Transfer to Enterprise Fund	\$	\$	\$	\$ (302,200)
<b>Total General Fund</b>	\$	\$	\$	\$ (302,200)
<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>				
Transfer From General Fund	\$	\$	\$ 302,200	\$
Water Infrastructure Finance Authority	705,000			
<b>Total enterprise funds</b>	\$ 705,000	\$	\$ 302,200	\$
<b>Total all funds</b>	\$ 705,000	\$	\$ 302,200	\$ (302,200)

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

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2026</b>	<b>Expenditure/ expense adjustments approved 2026</b>	<b>Actual expenditures/ expenses* 2026</b>	<b>Budgeted expenditures/ expenses 2027</b>
<b>General Fund</b>				
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
<b>Total General Fund</b>	<b>\$ 7,305,500</b>	<b>\$</b>	<b>\$ 1,586,206</b>	<b>\$ 6,435,700</b>
<b>Special revenue funds</b>				
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
<b>Total special revenue funds</b>	<b>\$ 2,759,365</b>	<b>\$</b>	<b>\$ 585,349</b>	<b>\$ 2,657,023</b>
<b>Enterprise funds</b>				
Star Valley Water Department	\$ 1,517,100	\$	\$ 368,015	\$ 1,617,800
<b>Total enterprise funds</b>	<b>\$ 1,517,100</b>	<b>\$</b>	<b>\$ 368,015</b>	<b>\$ 1,617,800</b>
<b>Total all funds</b>	<b>\$ 11,581,965</b>	<b>\$</b>	<b>\$ 2,539,570</b>	<b>\$ 10,710,523</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.

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

<b>Department/Fund</b>	<b>Adopted budgeted expenditures/expenses</b>	<b>Expenditure/expense adjustments approved</b>	<b>Actual expenditures/expenses*</b>	<b>Budgeted expenditures/expenses</b>
	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>
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
<b>Department total</b>	<b>\$ 11,581,965</b>	<b>\$</b>	<b>\$ 2,539,570</b>	<b>\$ 10,710,523</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.

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

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