

ATTACHMENTS A B

Castle Valley Budget / Actual 2024, Adopted 2025, Amended 2025, Proposed 2026						
		Operating Budget	Actual 2024 Budget	Adopted 2025 Budget	Amended 2025 Budget	Proposed 2026 with Tax Increase
Codes	Operating Income		\$ 391,656.76	\$ 565,125.00	\$ 743,702.69	\$ 847,370.00
	Tax Revenue		\$ 225,751.34	\$ 214,925.00	\$ 209,575.00	\$ 289,282.00
4110	Property Taxes		\$ 133,942.12	\$ 134,585.00	\$ 134,585.00	\$ 208,942.00
4111		Current	\$ 129,195.72	\$ 132,185.00	\$ 132,185.00	\$ 204,942.00
4112		Delinquent	\$ 4,746.40	\$ 2,400.00	\$ 2,400.00	\$ 4,000.00
4150	Sales Tax		\$ 79,333.82	\$ 72,000.00	\$ 72,000.00	\$ 72,000.00
4175	Misc Tax		\$ 12,475.40	\$ 8,340.00	\$ 2,990.00	\$ 8,340.00
4176		Motor Carrier	\$ 690.39	\$ 490.00	\$ 490.00	\$ 490.00
4177		Fee in Lieu	\$ 10,258.82	\$ 6,350.00	\$ 1,000.00	\$ 6,350.00
4199		Other	\$ 1,526.19	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
	Intergovernmental Revenue		\$ 107,817.60	\$ 288,000.00	\$ 269,756.69	\$ 65,500.00
4210	Class "C " Roads		\$ 72,214.74	\$ 63,000.00	\$ 63,000.00	\$ 60,000.00
4211	Add Road Tax		\$ 7,561.61	\$ 5,000.00	\$ 5,500.00	\$ 5,500.00
4220	Liquor Allotment Fund					
4230	Government Grants		\$ 28,041.25	\$ 220,000.00	\$ 201,256.69	
4299	Other / ARPA					
4300	Permits and Fees		\$ 3,553.75	\$ 2,200.00	\$ 3,065.00	\$ 3,065.00
4310	Water Agreements		\$ 190.00	\$ 100.00	\$ 475.00	\$ 475.00
4320	Building Permits		\$ 1,526.25	\$ 1,000.00	\$ 1,250.00	\$ 1,250.00
4330	Business Lic/CUP		\$ 805.00	\$ 700.00	\$ 455.00	\$ 455.00
4340	Fines					
4350	School Bus Prkg		\$ -	\$ -	\$ -	\$ -
4399	Other Fees		\$ 1,032.50	\$ 400.00	\$ 885.00	\$ 885.00
4400	Donations/Private Grants		\$ 6,400.00	\$ -	\$ 1,325.00	\$ -
4420	Scholarship		\$ -	\$ -	\$ -	\$ -
4499	Other	Rec Grant / RMP	\$ 6,400.00		\$ 1,325.00	
4500	Interest		\$ 48,134.07	\$ 30,000.00	\$ 36,000.00	\$ 36,000.00
	Sale of Fixed Assets					
	Transfer from Genl Fund Balance				\$ 42,961.00	
	Transfer From Capital Funds			\$ 30,000.00	\$ 181,020.00	\$ 453,523.00

ATTACHMENTS A B

	Operating Expenses		\$ 348,695.12	\$ 565,125.00	\$ 743,702.69	\$ 847,370.00
5100	Administration		\$ 68,177.95	\$ 91,450.00	\$ 72,360.00	\$ 100,820.00
5110	Payroll & Taxes		\$ 43,700.12	\$ 44,800.00	\$ 44,800.00	\$ 46,170.00
5111		Clerk	\$ 30,782.12	\$ 31,600.00	\$ 31,600.00	\$ 32,390.00
5115		Mayor	\$ 12,918.00	\$ 13,200.00	\$ 13,200.00	\$ 13,780.00
5119		Other				
5120	Office Expenses		\$ 3,738.32	\$ 4,000.00	\$ 2,500.00	\$ 4,000.00
5125	Public Notice/ Website		\$ 1,059.29	\$ 3,000.00	\$ 2,200.00	\$ 3,000.00
5130	Elections		\$ -	\$ -	\$ -	\$ 8,000.00
5135	Programs/Events		\$ 3,559.00	\$ 5,400.00	\$ 5,400.00	\$ 5,000.00
5136		Scholarship	\$ -	\$ -	\$ -	\$ -
5137		Clean-Up	\$ 3,559.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
5139		Other / CREP		\$ 400.00	\$ 400.00	
5150	Professional Services		\$ 5,123.86	\$ 17,150.00	\$ 6,360.00	\$ 17,550.00
5151		Legal	\$ 1,837.00	\$ 11,000.00	\$ 2,500.00	\$ 11,000.00
5152		Appeal Authority		\$ 1,350.00	\$ -	\$ 1,350.00
5153		Audit	\$ 886.86	\$ 2,300.00	\$ 2,460.00	\$ 2,700.00
5154		Database	\$ 2,400.00	\$ 2,500.00	\$ 1,400.00	\$ 2,500.00
5160	Dues/Memberships/ Training		\$ 599.56	\$ 2,500.00	\$ 500.00	\$ 2,500.00
5165	Travel		\$ 57.50	\$ 2,000.00	\$ -	\$ 2,000.00
5170	Telephone		\$ 2,099.45	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
5175	Insurance/ Bonds		\$ 8,240.85	\$ 10,000.00	\$ 8,000.00	\$ 10,000.00
5180	Interlocal Services - Animal Control					
5199	Other					
5200	Community Bldg/Lot		\$ 22,339.38	\$ 28,775.00	\$ 23,400.02	\$ 29,125.00
5210	Payroll & Taxes		\$ 3,959.16	\$ 6,000.00	\$ 3,000.00	\$ 6,000.00
5260	Cemetery					
5261		Payroll				
5269		Other				
5220	Lease/MBA		\$ 6,625.00	\$ 7,500.00	\$ 7,500.00	\$ 7,350.00
5230	Utilities		\$ 1,737.25	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
5240	Maintenance Expenses		\$ 1,992.96	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00
5241	Equipment for Community Center					
5250	ARPA Expenses					
5280	Road Shed Loan		\$ 8,025.01	\$ 7,775.00	\$ 7,900.02	\$ 7,775.00
5299	Other	lot irrigation / reparian fuels				
5290		emr / Defibrillator				
5295	Donation Expenses					

ATTACHMENTS A B

5300	Planning/ Land Use		\$ 9,973.50	\$ 14,400.00	\$ 12,500.00	\$ 14,925.00
5310	Payroll & Taxes		\$ 9,973.50	\$ 12,400.00	\$ 12,500.00	\$ 12,925.00
5311		Permit Agent	\$ 7,350.42	\$ 7,300.00	\$ 6,500.00	\$ 6,775.00
5312		Clerk	\$ 2,623.08	\$ 5,100.00	\$ 6,000.00	\$ 6,150.00
5320	Professional Services			\$ 2,000.00	\$ -	\$ 2,000.00
5330	Studies					
5399	Other					
5400	Water		\$ 18,039.62	\$ 20,000.00	\$ 11,000.00	\$ 30,000.00
5410	Payroll & Taxes		\$ 4,671.25	\$ 6,000.00	\$ 4,500.00	\$ 16,000.00
5420	Professional Services		\$ 1,941.25	\$ 8,000.00	\$ 500.00	\$ 8,000.00
5422	Cemetery Well					
5421	Water Study		\$ 11,427.12			
5499	Other	Water monitoring/ wt rights		\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
5500	Roads		\$ 100,164.67	\$ 360,500.00	\$ 494,442.67	\$ 672,500.00
5510	Payroll & Taxes		\$ 28,632.15	\$ 47,500.00	\$ 48,500.00	\$ 65,000.00
5511		Road Supervisor	\$ 20,024.73	\$ 30,000.00	\$ 30,000.00	\$ 40,000.00
5512		Road Staff	\$ 8,607.42	\$ 17,500.00	\$ 18,500.00	\$ 25,000.00
5513		Administrator				
5514		Training	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00
5521		Road Legal		\$ 2,000.00	\$ 500.00	\$ 2,000.00
5520						
5530	Road Equipment		\$ 28,670.72	\$ 41,500.00	\$ 47,165.98	\$ 65,000.00
5531		Fuel Oil/ Supplies	\$ 8,592.99	\$ 10,000.00	\$ 15,440.00	\$ 17,000.00
5532		Maintenance/ Repa	\$ 8,988.41	\$ 11,000.00	\$ 26,000.00	\$ 31,000.00
5533		Equipment/Tools	\$ 2,086.68	\$ 10,000.00	\$ 1,500.00	\$ 15,000.00
5534	Leased Equipment		\$ 9,002.64	\$ 10,500.00	\$ 4,225.98	\$ 2,000.00
5540	Road Maintenance/ Repair		\$ 42,861.80	\$ 267,000.00	\$ 398,276.69	\$ 538,000.00
5541		Contractors	\$ 211.99	\$ 1,000.00	\$ -	\$ 1,000.00
5542		Weed Control				
		Other- grader/ backhoe			\$ 147,070.00	
5543	Castle Valley Drive					
5547	CC Culvert				\$ 36,740.00	\$ 520,000.00
5544	Shafer / Up80		\$ 26,700.00	\$ 250,000.00	\$ 198,466.69	\$ -
5549		other / gravel	\$ 15,949.81	\$ 16,000.00	\$ 16,000.00	\$ 17,000.00
5599	Other	CVD / chip sealing				
	Transfers		\$ 130,000.00	\$ 50,000.00	\$ 130,000.00	\$ -
	To General Fund					
	To Capital Fund		\$ 30,000.00		\$ 10,000.00	
	To Capital Fund/Roads		\$ 100,000.00	\$ 50,000.00	\$ 120,000.00	
	SURPLUS		\$ 42,961.64	\$ -	\$ -	

ATTACHMENTS A B

	CAPITAL BUDGET					
	Capital Projects Income	\$ -	\$ 460,000.00	\$ 382,276.69	\$ 520,000.00	
	Transfers from Capital Fund		\$ 240,000.00	\$ 181,020.00	\$ 453,523.00	
	Government Grants		\$ 220,000.00	\$ 201,256.69		
	Other/ Transfers from Operating Funds				\$ 66,477.00	
6000	Capital Projects Expenses	\$ 422,400.00	\$ 460,000.00	\$ 382,276.69	\$ 520,000.00	
6100	Capital Roads	\$ 392,400.00	\$ 460,000.00	\$ 382,276.69	\$ 520,000.00	
6110						
6120	Equipment		\$ 210,000.00	\$ 147,070.00		
6130	Materials					
6199	Other/CC Culvert CV Drive/ 80 cross	\$ 392,400.00	\$ 250,000.00	\$ 235,206.69	\$ 520,000.00	
6200	Community Bldg/ Lot	\$ 30,000.00	\$ -	\$ -	\$ -	
6210	Payroll & Taxes					
6220	Equipment					
6230	Solar Panels					
6299	Other	\$ -	\$ -	\$ -	\$ -	
6250	Basketball Court Pit Toilet	\$ -	\$ -	\$ -	\$ -	
6300	Other Capital Projects	\$ 30,000.00				
7052	SURPLUS TO CAPITAL FUND					
7051	Surplus To General Fund					
	GENERAL FUND TRANSFERS					
	From Capital Funds To General Funds		\$ 30,000.00	\$ 181,020.00	\$ 453,523.00	
	From General Funds To Capital Funds	\$ 442,400.00		\$ 130,000.00	\$ 66,477.00	
	General fund balance transfers	\$ 442,400.00		\$ 42,961.00		