

ATTACHMENTS A B

Castle Valley Budget / Actual 2025, Adopted 2026, Amended 2026, 2nd Amendment 2026, Proposed 2027						
	Operating Budget	Actual 2025 Budget	Adopted 2026 Budget	Amended 2026 Budget	2nd Amendment 2026 Budget	Proposed 2027 Budget
Codes	Operating Income	\$ 721,270.94	\$ 847,370.00	\$ 773,420.00	\$ 1,262,572.54	\$ 396,905.00
	Tax Revenue	\$ 214,966.31	\$ 289,282.00	\$ 215,332.00	\$ 216,650.00	\$ 291,350.00
4110	Property Taxes	\$ 132,398.44	\$ 208,942.00	\$ 134,850.00	\$ 134,850.00	\$ 209,850.00
4111	Current	\$ 126,986.27	\$ 204,942.00	\$ 130,850.00	\$ 130,850.00	\$ 205,850.00
4112	Delinquent	\$ 5,412.17	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
4150	Sales Tax	\$ 79,783.65	\$ 72,000.00	\$ 72,000.00	\$ 76,000.00	\$ 76,000.00
4175	Misc Tax	\$ 2,784.22	\$ 8,340.00	\$ 8,482.00	\$ 5,800.00	\$ 5,500.00
4176	Motor Carrier	\$ 475.36	\$ 490.00	\$ 632.00	\$ 1,000.00	\$ 700.00
4177	Fee in Lieu	\$ 860.02	\$ 6,350.00	\$ 6,350.00	\$ 3,600.00	\$ 3,600.00
4199	Other	\$ 1,448.84	\$ 1,500.00	\$ 1,500.00	\$ 1,200.00	\$ 1,200.00
	Intergovernmental Revenue	\$ 237,683.13	\$ 65,500.00	\$ 65,500.00	\$ 618,727.39	\$ 83,000.00
4210	Class "C " Roads	\$ 61,617.89	\$ 60,000.00	\$ 60,000.00	\$ 76,000.00	\$ 76,000.00
4211	Add Road Tax	\$ 7,598.55	\$ 5,500.00	\$ 5,500.00	\$ 7,000.00	\$ 7,000.00
4220	Liquor Allotment Fund				\$ -	\$ -
4230	Government Grants	\$ 168,466.69			\$ 535,450.43	\$ -
4299	Other / ARPA				\$ 276.96	
4300	Permits and Fees	\$ 3,787.50	\$ 3,065.00	\$ 3,065.00	\$ 2,475.00	\$ 2,555.00
4310	Water Agreements	\$ 570.00	\$ 475.00	\$ 475.00	\$ 95.00	\$ 400.00
4320	Building Permits	\$ 1,700.00	\$ 1,250.00	\$ 1,250.00	\$ 755.00	\$ 1,000.00
4330	Business Lic/CUP	\$ 455.00	\$ 455.00	\$ 455.00	\$ 355.00	\$ 355.00
4340	Fines				\$ -	\$ -
4350	School Bus Prkg	\$ -	\$ -	\$ -	\$ -	\$ -
4399	Other Fees	\$ 1,062.50	\$ 885.00	\$ 885.00	\$ 1,270.00	\$ 800.00
4400	Donations/Private Grants	\$ 1,325.00	\$ -	\$ -	\$ -	\$ -
4420	Scholarship	\$ -	\$ -	\$ -	\$ -	\$ -
4499	Other	\$ 1,325.00			\$ -	\$ -
4500	Interest	\$ 39,528.00	\$ 36,000.00	\$ 36,000.00	\$ 32,000.00	\$ 20,000.00
	Sale of Fixed Assets					
	Transfer from Genl Fund Balance	\$ 42,961.00				
	Transfer From Capital Funds	\$ 181,020.00	\$ 453,523.00	\$ 453,523.00	\$ 392,720.15	\$ -

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Operating Expenses		\$ 725,179.44	\$ 847,370.00	\$ 773,420.00	\$ 1,262,572.54	\$ 396,905.00
5100	Administration	\$ 68,879.15	\$ 100,820.00	\$ 84,820.00	\$ 76,406.96	\$ 99,889.00
5110	Payroll & Taxes	\$ 44,598.74	\$ 46,170.00	\$ 46,170.00	\$ 46,280.00	\$ 50,169.00
5111	Clerk	\$ 31,680.74	\$ 32,390.00	\$ 32,390.00	\$ 32,500.00	\$ 33,475.00
5115	Mayor	\$ 12,918.00	\$ 13,780.00	\$ 13,780.00	\$ 13,780.00	\$ 14,194.00
5119	Information Tech					\$ 2,500.00
5120	Office Expenses	\$ 2,395.08	\$ 4,000.00	\$ 4,000.00	\$ 5,499.96	\$ 5,770.00
5125	Public Notice/ Website	\$ 1,981.70	\$ 3,000.00	\$ 3,000.00	\$ 2,300.00	\$ 3,000.00
5130	Elections	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -
5135	Programs/ Events	\$ 4,428.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
5136	Scholarship	\$ -	\$ -	\$ -	\$ -	\$ -
5137	Clean-Up	\$ 4,428.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
5139	Other / CREP					
5150	Professional Services	\$ 5,473.41	\$ 17,550.00	\$ 12,550.00	\$ 6,627.00	\$ 21,850.00
5151	Legal	\$ 2,126.00	\$ 11,000.00	\$ 6,000.00	\$ 2,100.00	\$ 11,000.00
5152	Appeal Authority	\$ -	\$ 1,350.00	\$ 1,350.00	\$ -	\$ 1,350.00
5153	Audit	\$ 2,460.00	\$ 2,700.00	\$ 2,700.00	\$ 4,527.00	\$ 6,500.00
5154	Database	\$ 887.41	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 3,000.00
5160	Dues/Memberships/ Training	\$ 500.00	\$ 2,500.00	\$ 500.00	\$ 500.00	\$ 500.00
5165	Travel	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
5170	Telephone	\$ 2,082.84	\$ 2,600.00	\$ 2,600.00	\$ 2,100.00	\$ 2,600.00
5175	Insurance/ Bonds	\$ 7,419.38	\$ 10,000.00	\$ 9,000.00	\$ 8,100.00	\$ 9,000.00
5180	Interlocal Services - Animal Control					
5199	Other					
5200	Community Bldg/Lot	\$ 19,985.61	\$ 29,125.00	\$ 22,675.00	\$ 20,825.00	\$ 25,726.00
5210	Payroll & Taxes	\$ 1,427.47	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00
5260	Cemetery					
5261	Payroll					
5269	Other					
5220	Lease/MBA	\$ 7,498.63	\$ 7,350.00	\$ 7,350.00	\$ 7,350.00	\$ 7,200.00
5230	Utilities	\$ 1,148.92	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
5240	Maintenance Expenses	\$ 2,010.57	\$ 5,000.00	\$ 2,550.00	\$ 700.00	\$ 3,000.00
5241	Equipment for Community Center					
5250	ARPA Expenses					
5280	Road Shed Loan	\$ 7,900.02	\$ 7,775.00	\$ 7,775.00	\$ 7,775.00	\$ 7,526.00
5299	Other					
5290	lot irrigation / reparian fuels emr / Defribulator					
5295	Donation Expenses					

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5300	Planning/ Land Use		\$ 12,600.23	\$ 14,925.00	\$ 12,925.00	\$ 15,000.00	\$ 16,290.00
5310	Payroll & Taxes		\$ 12,600.23	\$ 12,925.00	\$ 12,925.00	\$ 15,000.00	\$ 14,290.00
5311		Permit Agent	\$ 6,883.85	\$ 6,775.00	\$ 6,775.00	\$ 7,000.00	\$ 7,210.00
5312		Clerk	\$ 5,716.38	\$ 6,150.00	\$ 6,150.00	\$ 8,000.00	\$ 7,080.00
5320	Professional Services		\$ -	\$ 2,000.00	\$ -		\$ 2,000.00
5330	Studies						
5399	Other						
5400	Water		\$ 5,116.84	\$ 30,000.00	\$ 16,500.00	\$ 13,500.00	\$ 30,500.00
5410	Payroll & Taxes		\$ 4,177.50	\$ 16,000.00	\$ 8,000.00	\$ 8,400.00	\$ 16,000.00
5420	Professional Services		\$ 353.50	\$ 8,000.00	\$ 3,500.00	\$ -	\$ 8,000.00
5422	Cemetery Well						
5421	Water Study						
5499	Other	Water monitoring/	\$ 585.84	\$ 6,000.00	\$ 5,000.00	\$ 5,100.00	\$ 6,500.00
5500	Roads		\$ 488,597.61	\$ 672,500.00	\$ 636,500.00	\$ 1,073,647.58	\$ 153,500.00
5510	Payroll & Taxes		\$ 41,333.19	\$ 65,000.00	\$ 50,000.00	\$ 34,000.00	\$ 65,000.00
5511		Road Supervisor	\$ 26,427.35	\$ 40,000.00	\$ 30,000.00	\$ 22,000.00	\$ 40,000.00
5512		Road Staff	\$ 14,905.84	\$ 25,000.00	\$ 20,000.00	\$ 12,000.00	\$ 25,000.00
5513		Administrator					
5514		Training	\$ -	\$ 2,500.00	\$ 1,500.00	\$ -	\$ 2,500.00
5521		Road Legal	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
5520							
5530	Road Equipment		\$ 42,387.36	\$ 65,000.00	\$ 45,000.00	\$ 31,000.00	\$ 63,000.00
5531		Fuel Oil/ Supplies	\$ 11,670.30	\$ 17,000.00	\$ 15,000.00	\$ 15,000.00	\$ 17,000.00
5532		Maintenance/ Repa	\$ 25,525.06	\$ 31,000.00	\$ 25,000.00	\$ 15,000.00	\$ 31,000.00
5533		Equipment/Tools	\$ 965.11	\$ 15,000.00	\$ 5,000.00	\$ 1,000.00	\$ 15,000.00
5534	Leased Equipment		\$ 4,226.89	\$ 2,000.00	\$ -	\$ -	\$ -
5540	Road Maintenance/ Repair		\$ 404,877.06	\$ 538,000.00	\$ 538,000.00	\$ 1,008,647.58	\$ 21,000.00
5541		Contractors	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
5542		Weed Control					
		Other- grader/ bac	\$ 147,070.00				
5543	Castle Valley Drive						
5547	CC Culvert		\$ 45,210.00	\$ 520,000.00	\$ 520,000.00	\$ 994,647.58	
5544	Shafer / Up80		\$ 198,466.69	\$ -	\$ -	\$ -	\$ -
5549		other / gravel	\$ 14,130.37	\$ 17,000.00	\$ 17,000.00	\$ 14,000.00	\$ 20,000.00
5599	Other	CVD / chip sealing					
	Transfers		\$ 130,000.00	\$ -	\$ -	\$ 63,193.00	\$ 71,000.00
	To General Fund						
	To Capital Fund		\$ 10,000.00				
	To Capital Fund/Roads		\$ 120,000.00			\$ 63,193.00	\$ 71,000.00
	SURPLUS		\$ (3,908.50)	\$ -	\$ -	\$ -	\$ -

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	CAPITAL BUDGET						
	Capital Projects Income	\$ 382,276.69	\$ 520,000.00	\$ 520,000.00	\$ 994,647.58	\$ 71,000.00	
	Transfers from Capital Fund	\$ 181,020.00	\$ 453,523.00	\$ 453,523.00	\$ 392,720.15		
	Government Grants	\$ 201,256.69			\$ 535,450.43		
	Other/ Transfers from Operating Funds		\$ 66,477.00	\$ 66,477.00	\$ 66,477.00	\$ 71,000.00	
6000	Capital Projects Expenses	\$ 382,276.69	\$ 520,000.00	\$ 520,000.00	\$ 994,647.58	\$ -	
6100	Capital Roads	\$ 382,276.69	\$ 520,000.00	\$ 520,000.00	\$ 994,647.58	\$ -	
6110							
6120	Equipment	\$ 147,070.00					
6130	Materials						
6199	Other/CC Culvert CV Drive/ 80 cross	\$ 235,206.69	\$ 520,000.00	\$ 520,000.00	\$ 994,647.58		
6200	Community Bldg/ Lot	\$ -	\$ -	\$ -	\$ -	\$ -	
6210	Payroll & Taxes						
6220	Equipment						
6230	Solar Panels						
6299	Other	\$ -	\$ -	\$ -	\$ -	\$ -	
6250	Basketball Court Pit Toilet	\$ -	\$ -	\$ -	\$ -	\$ -	
6300	Other Capital Projects						
7052	SURPLUS TO CAPITAL FUND				\$ 63,193.00	\$ 71,000.00	
7051	Surplus To General Fund						
	GENERAL FUND TRANSFERS						
	From Capital Funds To General Fund	\$ 181,020.00	\$ 453,523.00	\$ 453,523.00	\$ 392,720.15		
	From General Funds To Capital Funds	\$ 130,000.00	\$ 66,477.00	\$ 66,477.00	\$ 129,670.00	\$ 71,000.00	
	General fund balance transfers	\$ 42,961.00					