



AGENDA

PUBLIC HEARING ON THE FY2027 PROPERTY TAX INCREASE

WEDNESDAY, AUGUST 12th, 2026 AT 6:30 P.M.

CASTLE VALLEY COMMUNITY CENTER - 2 CASTLE VALLEY DRIVE

This hearing will be a hybrid hearing held electronically by Zoom and also in person at the anchor site the Town Building . If you have comments or concerns for the Council please attend or email them prior to the

Meeting: townclerk@castlevalleyutah.com or call 259-9828 M-W 9AM-1PM. Thank you!

PLEASE NOTE: ** HOW TO JOIN THE ZOOM CONFERENCE CALL **

Meeting ID: 660 541 0108 Passcode: 84532

Option 1 Dial-in phone number (US): (253) 215-8782 follow prompts.

Option 2 Join the online meeting (must have computer speakers and microphone):

<https://zoom.us/j/6605410108?pwd=Q05sYm5qQ0lpNIY5TVp2bTU5VnZjQT09>

Public Hearing on the FY 2027 Property Tax Increase

Call to order and Roll Call

The Town of Castle Valley will consider an increase to its property tax rate from .000864 to .001193 to generate an additional \$75,000. The following information is intended to provide decision makers and the public with an explanation of how the Town's operations would be affected if the proposed property tax increase is adopted.

Town of Castle Valleys Current Property Tax Rate	.000864
Town of Castle Valleys Current Property tax income	\$134850
Proposed Revenue with Tax Change	\$209,850
New Property Tax Revenue to Castle Valley	\$73,666
Estimated Increase to the Town of Castle Valley's Property Tax Revenue	54.04%

Open Public Comments:

ADJOURNMENT

For Meeting Packets go to: <https://www.utah.gov/pmn/index.html> Government: select "Cites"

Entity: select "Castle Valley" Body: select "Town of Castle Valley" "Select this meeting and click on "Download attachments"

Town of Castle Valley Proposed Property Tax Impact Schedule

The Town of Castle Valley will consider an increase to its property tax rate from .000864 to .001193 to generate an additional \$75,000. The following information is intended to provide decision makers and the public with an explanation of how the Town's operations would be affected if the proposed property tax increase is adopted.

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Estimated Increase to the Town of Castle Valley's Property Tax Revenue	54.04%

Estimated Increase to a primary residence of \$459,000 X 55% = \$252,450 Taxable value.
\$252,450 X .001193 = \$301.17 which is \$105.77 increase.

A Public Hearing on the Property tax increase will be held **Wednesday August 12th at 6:30 PM at 2 Castle Valley Drive.** (Town Building). Copy of the Proposed FY2027 Budget is on the Town website: <https://www.castlevalleyutah.com/>

<u>Affected</u>	<u>Proposed</u>	<u>Budget without</u>	<u>Budget Change</u>
<u>Department</u>	<u>Budget</u>	<u>Change</u>	
Administration	\$149,535	\$134,535	\$13,666

Impact of Tax Increase

Two Computer upgrades to Windows 11, Server storage upgrade, IT budget established Staff cost of Living increases. Water Agent position requiring more hours to fulfill increased duties establishing and administration of the Water Advisory Committee. As well as additional work in order to pursue goals in the Town's Water Management Plan.

<u>Affected</u>	<u>Proposed</u>	<u>Budget without</u>	<u>Budget Change</u>
<u>Department</u>	<u>Budget</u>	<u>Change</u>	
Roads	\$153,500	\$93,500	\$60,000

Impact of Tax Increase

Capital Roads projects i.e. Castle Valley Drive chip seal, road equipment repair and/or replacements, road material i.e. gravel.

Total General Fund Change: \$73,666

6/17/2026 Final

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	Rec Grant / RMP	\$ 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	lot irrigation / reparian fuels						
5290		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)	\$ -	\$ -	\$ -	\$ -	

ATTACHMENTS A B

	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/ 8o 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				