

RESOLUTION 2026-005

ADOPTION OF CENTRAL VALLEY TOWN'S FISCAL YEAR 2026-2027 BUDGET AND CERTIFIED TAX RATE

WHEREAS the Town of Central Valley desires to adopt the following resolution of the approved Operational Budget for fiscal year 2026-2027.

General Fund Revenues: \$328,600

General Fund Expenditures by Department:

Administration	\$180,150
Roads	\$ 80,725
Parks & Recreation	\$ 11,750
Refuse Collection	\$ 48,000
Cemetery	\$ 1,000
Transfer to Capital Projects Fund	\$ 6,975

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TOTAL GENERAL FUND EXPENDITURES **\$328,600**

<u>Enterprise Funds</u>	<u>Revenue</u>	<u>Expense</u>
Water	\$271,600	\$311,700

TOTAL ENTERPRISE FUND EXPENDITURES **\$311,700**

Certified tax rate for 2026-2027

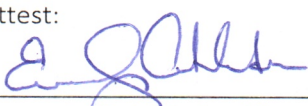
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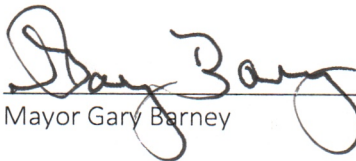
WHEREAS, the approved budget of the Central Valley Town Council held May 20, 2026, reflects the same information shown above. Central Valley Town is hereby ordered to show the adoption of the above budget for the fiscal year ending June 30, 2027, as represented to the Mayor and Town Council. The complete line-item budget is available for review at the town office, 50 West Center St., Central Valley, Utah.

NOW THEREFORE, Central Valley Town hereby adopts Resolution 2026-005 reflecting the budget approved May 20, 2026, at the regularly scheduled town council meeting. This resolution shall be effective immediately upon signing.

To be adopted by the Central Valley Town Council on the 24th day of June 2026.

Attest:


Emma Jo Cadwalader, Town Clerk


Mayor Gary Barney



VOTING: (circle one)

DAVID NIELSON	SUSAN OUTZEN	JOE REYNOLDS	RON CROPPER
☒ YES ☐ NO	☒ YES ☐ NO	☒ YES ☐ NO	☒ YES ☐ NO



Central Valley Town
State Budget Report
10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Final Budget	2027 Approved Budget
Change In Net Position			
Revenue:			
Taxes			
31110 Property Tax - Current Sevier County	51,259	55,000	55,000
31120 Property Taxes - Delinquent Sevier County	1,186	500	500
31130 Fee-in-Lieu of Prop Taxes Sevier County	1,226	2,100	1,500
31140 Motor Carrier	230	600	600
31300 General Sales and Use Tax	113,599	95,000	95,000
31310 Local Option sales tax on gas Roads	9,584	9,500	9,000
31400 Energy Sales and Use Tax	29,129	30,500	32,000
31500 Telecommunication Tax	785	800	800
31600 Cable TV Tax	575	700	650
Total Taxes	207,575	194,700	195,050
Licenses and permits			
32100 Business Licenses & Permits	880	1,200	1,200
32110 Dog Licenses & Permits	605	650	650
32120 Land Use fees	3,039	3,000	3,000
32130 Cemetery Fees	0.00	200	200
Total Licenses and permits	4,524	5,050	5,050
Intergovernmental revenue			
33120 State Grants	46,080	50,000	0.00
33330 Class "C" Road Fund Allotment	92,908	65,000	50,000
33331 Sevier River Road Reconstruction Project	301,124	0.00	0.00
Total Intergovernmental revenue	440,113	115,000	50,000
Charges for services			
36600 Refuse Collection	47,548	48,000	50,000
36700 Subdivision Review	0.00	7,500	7,500
Total Charges for services	47,548	55,500	57,500
Interest			
36100 Int. Earnings - PTIF Reinvestment	33,412	18,000	18,000
Total Interest	33,412	18,000	18,000
Miscellaneous revenue			
36300 Community Center Rent	2,200	2,500	2,000
36310 4th of July	2,165	2,500	1,000
36900 Miscellaneous Revenue	147	100	0.00
36902 Property Rental (Hendrickson)	250	250	0.00
Total Miscellaneous revenue	4,762	5,350	3,000
Total Revenue:	737,933	393,600	328,600
Expenditures:			
General Government			
44110 ADMIN- Salaries & Wages	66,524	75,000	75,000
44130 ADMIN- Employee Benefits	12,059	10,000	10,000
44230 ADMIN- Travel & Training	2,055	3,000	2,000
44240 ADMIN- Office Expense	1,019	4,000	2,500
44245 ADMIN- Licensing supplies	0.00	150	150
44250 ADMIN- Printers & Computers (All Things)	698	2,000	1,500
44270 ADMIN- Utilities (Comm. Center & Street Lights)	3,891	5,000	5,000
44280 ADMIN- Telephone & Internet (InfoWest)	1,497	2,000	2,000
44290 ADMIN- Postage & Water Bills	1,813	3,000	2,550
44310 ADMIN- Insurance (bldg., auto, property, liab)	9,433	12,000	12,000
44330 ADMIN- Attorney	3,264	7,000	6,000
44335 ADMIN- Engineering	0.00	20,000	30,000
44336 ADMIN- Engineering Subdivision Review	0.00	10,000	7,000
44340 ADMIN- Community Center (supplies, repairs, etc.)	6,110	4,000	2,200
44350 ADMIN- Auditor	2,995	4,800	5,500
44360 ADMIN- Elections (to Sevier County)	0.00	1,500	1,450
44370 ADMIN- Memberships, Usage & Landfill Fees	772	1,100	1,100
44420 ADMIN- Pelorus Methods	2,000	2,600	2,000
44460 ADMIN- Planning & Zoning (All Things)	4,554	2,500	1,500
44470 ADMIN- Tytan Security	2,054	2,000	2,000
44480 ADMIN- Maint. Bldg. (Utilities Only)	1,015	2,000	2,000
44520 ADMIN- Richfield Reaper/ Column (Notices)	489	0.00	0.00

Central Valley Town
State Budget Report
10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Final Budget	2027 Approved Budget
44540 ADMIN- Bank Fees & Charges	97	200	200
44550 ADMIN- Code Enforcement	0.00	2,800	2,500
44680 ADMIN- Annual Parties & Misc. Gifts	775	2,500	2,500
44681 ADMIN- CERT	289	500	500
44910 ADMIN- Misc. (Contingencies)	379	5,000	1,000
Total General Government	123,782	184,650	180,150
Roads			
60110 ROADS- Salaries & Wages	12,155	13,750	13,750
60130 ROADS- Employee Benefits	5,339	5,500	5,500
60210 ROADS- Vehicle: Repairs & Maintenance	3,158	8,000	3,000
60211 ROADS- Fuel/Propane	1,773	5,000	3,000
60215 ROADS- Weed Sprayer & Pesticides	485	4,500	3,000
60690 ROADS- Miscellaneous	163	5,000	1,500
60691 ROADS- Maintenance Bldg Supplies	118	3,500	2,500
60692 ROADS- Improvements (Roads, Signs, Etc.)	331,713	5,000	16,000
60693 ROADS- Licensing & Certification	308	500	500
60694 ROADS- Clothing & Shoe Allowance	0.00	200	200
60720 ROADS- Capital Outlay (Future Planning)	9,443	0.00	0.00
60810 ROADS- DEBT: PRINCIPAL: PTIF 4628	30,000	31,000	31,000
60820 ROADS- DEBT: INTEREST: PTIF 4628	1,491	775	775
Total Roads	396,145	82,725	80,725
Parks & Recreation			
68110 PARKS- Salaries & Wages	20	1,575	1,000
68130 PARKS- Employee Benefits	5	250	250
68210 PARKS- Splash Pad	828	0.00	0.00
68211 PARKS- Lawn Mainten. (Tools & Mower)	1,061	1,550	2,500
68212 PARKS- Ballfield & Park	356	2,100	2,500
68220 PARKS- Mosquito Abatement	2,000	2,050	2,000
68230 PARKS- 4th of July	2,668	3,500	3,500
68240 PARKS- CEMETERY	70	1,000	1,000
68250 PARKS- REFUSE (White's)	32,162	52,200	48,000
Total Parks & Recreation	39,169	64,225	60,750
Transfers			
44920 ADMIN- Transfer to Capital Project Fund	11,136	28,000	6,975
44921 ADMIN- Transfer to Water Fund	0.00	34,000	0.00
Total Transfers	11,136	62,000	6,975
Total Expenditures:	570,232	393,600	328,600
Total Change In Net Position	167,701	0.00	0.00

Central Valley Town
State Budget Report
51 Water Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Final Budget	2027 Approved Budget
Income or Expense			
Income From Operations:			
Operating income			
37100 Culinary Water Service (residents)	138,895	135,000	135,000
37200 Hookup Fees	0.00	60,000	60,000
37210 Impact Fees	0.00	60,000	60,000
37220 Conveyance Fee (Subdivision)	40,000	60,000	0.00
37300 Disconnect/Reconnect Fees	0.00	100	100
38100 Penalty Earnings	460	500	500
38110 PTIF Interest (5439 & 8857)	10,256	8,500	8,500
38900 \$100 Water Deposits	800	1,000	1,500
38901 Canal & Water Rentals	3,801	4,000	4,000
38902 Miscellaneous	0.00	0.00	1,500
38903 Bulk Water Purchase	0.00	500	500
Total Operating income	194,212	329,600	271,600
Operating expense			
44110 WATER- Salaries and Wages	11,545	15,000	10,000
44130 WATER- Employee Benefits	741	1,000	1,000
44230 WATER- Travel and Training	839	2,500	2,500
44240 WATER- Meter Install Materials & Wtr Supplies	6,196	10,000	10,000
44245 WATER- Clothing & Shoe Allowance	0.00	200	200
44250 WATER- Meter Installations	0.00	10,000	10,000
44270 WATER- Utilities: Culinary Well & Pumps	29,395	25,000	25,000
44280 WATER- Water Sample Lab Fees	1,995	8,500	10,000
44290 WATER- Miscellaneous	3,317	6,000	6,000
44310 WATER- Master Meter	4,293	4,500	4,500
44320 WATER- Verizon iPad & ESRI Acct	734	1,400	1,400
44330 WATER- SCADA Supplies & Support	3,611	6,000	6,000
44340 WATER- Engineering	15,000	30,000	30,000
44342 WATER- Major Water System Improvements	5,810	6,000	6,000
44350 WATER- Equipment Purchase, Rental & Repairs	119	30,000	30,000
44420 WATER- Canal Assessments & Extension Fees	1,082	2,000	2,000
44421 WATER- Membership Fees	1,506	1,800	1,800
44670 WATER- Depreciation	152,892	150,830	155,000
44690 WATER- \$100 Wtr Deposit Refunds	0.00	300	300
Total Operating expense	239,075	311,030	311,700
Total Income From Operations:	(44,863)	18,570	(40,100)
Non-Operating Items:			
Non-operating expense			
44679 WATER- DEBT SERVICE: PRINCIPAL: PTIF 5439	0.00	25,000	0.00
44680 USDA Wtr Bond PTIF 5439	0.00	25,000	27,000
44681 USDA RD Loan - No PTIF ACCT	11,992	15,000	20,000
44682 USDA Wtr Bd Annual pmt PTIF 8857	0.00	2,000	2,800
Total Non-operating expense	11,992	67,000	49,800
Total Non-Operating Items:	(11,992)	(67,000)	(49,800)
Total Income or Expense	(56,856)	(48,430)	(89,900)

CENTRAL VALLEY
TOWN

2026-2027
FISCAL YEAR

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION

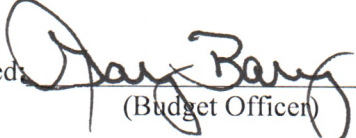
In compliance with *Utah Code* Sections 10-5-107, 10-5-109, 59-2-919, 59-9-923, as amended which states in effect:

“On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.”

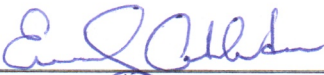
I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Central Valley Town for the fiscal year ending June 30, 2026, as approved and adopted by resolution or ordinance dated June 17, 2026. A public hearing meeting the requirements specified in Utah Code section (indicate which):

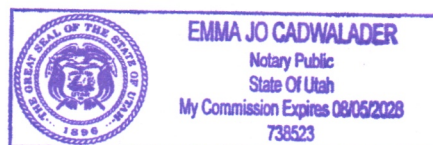
- ☒ 10-5-109 (no increase in tax rate - final budget adopted before June 22)
☐ 59-2-919 (increase in tax rate - final budget adopted before August 17)

was held on May 20, 2026 for all budgetary funds.

Signed: 
(Budget Officer)

Subscribed and sworn to this 24th
day of June, 20 26.


(Notary Public)



Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) ENTITY: 3015 CENTRAL VALLEY TOWN	Form PT-693 Rev. 2/15
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SEVIER COUNTY

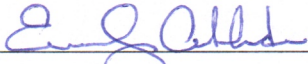
Tax Year: 2026

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §11-5-122	0.000718	0.000718	.007	50,529
Total Tax Rate	0.000718	0.000718	Total Revenue	\$50,529

Certification by Taxing Entity

I, Emma Jo Cadwalader, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature:  Date: 6-24-2026

Title: Town Clerk, Central Valley Town Telephone: 435-893-9178

Mailing address: 50 West Center Street, Central Valley, UT 84754

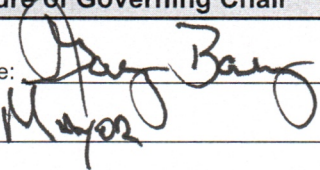
Utah State Tax Commission - Property Tax Division Resolution Adopting Final Tax Rates and Budgets	Form PT-800 Rev. 02/15
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County: **SEVIER** Tax Year: **2026**

It is hereby resolved that the governing body of:
CENTRAL VALLEY TOWN
approves the following property tax rate(s) and revenue(s) for the year: **2026**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	50,529	0.000718
	\$50,529	0.000718

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair	
Signature: <u></u>	Date: <u>06/24/26</u>
Title: <u>Mayor</u>	