

BOULDER TOWN, UTAH PUBLIC NOTICE

Governing Body: TOWN COUNCIL
Meeting Type: Special Meeting
Date and Time: Tuesday, March 24, 2026, at 2:00 p.m.
Location: Boulder Community Center, 351 North 100 East, Boulder, Utah

In accordance with the Utah Open and Public Meetings Act, [Utah Code Ann. § 52-4-202](#), the minutes for the above-referenced meeting are provided below.

MINUTES

Note: The meeting's recording is incomplete. The audio starts during Agenda Item 1.2 *Determination of Quorum*.

I. OPENING PROCEDURES

1.1. Call to Order

Mayor Cheryl Cox called the Tuesday, March 24, 2026, special town council meeting to order at 2:11 PM.

1.2. Determination of Quorum

Mayor Cox conducted a roll call. Four Town Council members were present, establishing a quorum, with Tina Karlsson Absent.

Town Council Present: Mayor Cheryl Cox, Council Member Lacy Allen, Council Member Josh Ellis, Council Member John Veranth

Town Council Absent: Councilmember Tina Karlsson informed Mayor Cheryl Cox prior to the meeting that she would be absent.

Staff Present: Elizabeth Julian, Town Clerk, Henry Davis, Deputy Town Clerk

Also Present: Dave Sanderson, CPA (online via Zoom), left before the meeting adjourned

1.3. Pledge of Allegiance

The Pledge of Allegiance was recited.

1.4. Motion to Adopt the Agenda

***Motion:** Councilmember Lacy Allen moved to adopt the agenda as presented. Councilmember Josh Ellis seconded.*

***Vote:** Voice Vote – all ayes.*

***Result:** Motion Passed unanimously 4-0*

1.5. Declaration of Conflicts of Interest

No conflicts of interest were declared.

II. PRESENTATIONS AND REPORTS (Information/Discussion)

2.1. Dave Sanderson, Town CPA, on Budget

Dave Sanderson provided brief introductory remarks, emphasizing that a budget is simply a guide prepared 4-6 months before the end of the fiscal year and should not be overanalyzed. He encouraged taking best estimates and monitoring progress throughout the year.

III. WORK SESSION (Discussion Only - No Action Taken)

3.1. FY27 Budget - A Hands-On Collaborative Workshop and Discussion

Mayor Cheryl Cox outlined the informal kickoff process for budget preparation, focusing on establishing goals, reviewing expenditure categories, identifying funding priorities, and discussing capital projects.

Goal Setting Discussion: Mayor Cheryl Cox identified three primary goals for FY27: bringing the community together through events and facilities, addressing building and infrastructure maintenance needs, and being good stewards of public dollars while seeking additional revenue sources. Councilmember Josh Ellis added landfill compliance, potential water infrastructure, and a water tanker for the Fire Department as important funding priorities.

Budget Analysis: Councilmember John Veranth presented pie charts analyzing Boulder's current budget allocation. The analysis revealed that administrative salaries comprise approximately 40% of the budget (\$82,000), compared to similar percentages in comparable towns like Torrey. However, Boulder's heavy reliance on tourism revenue (82% from sales tax, transient room tax, and resort tax) with only 4% from property taxes contrasts sharply with other municipalities where property tax typically represents 30% of revenue.

The accuracy of the figures was noted to be questionable due to inconsistencies in how corresponding line items were recorded in Pelorus throughout the 2026 fiscal year.

Revenue and Expenditure Categories: The council discussed simplifying and reorganizing budget categories to better reflect actual spending patterns.

Action Item Assigned: Town Clerk Elizabeth Julian, Mayor Cheryl Cox, and Town Councilmember Lacy Allen will work with Dave Sanderson and Pelorus to restructure budget categories, moving items like park maintenance, Christmas lights, and community events out of administrative categories into more appropriate classifications.

The initiative serves a dual purpose: enhancing administrative efficiency and enabling more effective tracking of the town's revenue and expenditures.

Salary and Time Tracking: The council addressed the need for better time tracking and employee hour caps.

Proposed Action Item: Implement improved time tracking systems and provide quarterly assessments of administrative hours, with categories for meeting management, state and federal compliance, and citizen services.

Capital Projects Planning: The council developed a preliminary capital projects list including: commercial kitchen upgrade, post office expansion, landfill engineering and compliance, sports court resurfacing, ADA accessibility improvements, playground modifications, multipurpose building, preliminary engineering studies, and a water tanker.

Action Item Assigned: Staff will coordinate with Five County Association of Government on The Permanent Community Impact Fund Board (CIB) grant opportunities and the timeline.

Possible Action Item: Coordinate with Boulder Elementary School on potential Safe Routes to Schools funding.

Truth in Taxation Consideration: The council discussed pursuing truth in taxation to increase property tax revenue, noting that Boulder's property tax rate has effectively decreased 27% over the past decade, although the rate revenue remained unchanged due to an increase of new homes.

Action Item Assigned: Dave Sanderson will be invited to present a summary of the timeline and requirements for truth in taxation procedures at the regular meeting on April 7, either as a written report and/or a presentation.

Budget Timeline: The council established the following schedule:

- April 7: Regular meeting with truth in taxation information
- April 20: Special Meeting for budget work session (2:00-4:00 PM)
- May 6: Adopt Tentative Budget
- May 29: Deadline to advertise public hearing June 3: Public Hearing and possible adoption of FY27 Budget

IV. Closing Business

Town Clerk Elizabeth Julian summarized key deliverables: budget category restructuring, improved time tracking implementation, quarterly budget adjustment processes, and preparation of preliminary budget documents using Dave Sanderson's spreadsheet format as presented last year.

- April 7 regular meeting 7 PM: Truth in taxation timeline presentation
- April 20 special meeting 2 PM: Budget finalization work session

It was noted that Town Clerk Elizabeth Julian and Deputy Clerk Henry Davis will be attending the April 6-10 Utah Municipal Clerks Association week-long training conference.

4.1. Confirmation of Next

V. ADJOURNMENT

The meeting was adjourned at 4:29 PM with no objections.

CERTIFICATE

BOULDER TOWN, STATE OF UTAH

PRESIDING OFFICER:

/s/ Cheryl Cox, Mayor

ATTESTATION:

Elizabeth Julian, Town Clerk

Date Approved by the Town Council: **April 7, 2026**