

# Town of Cedar Fort

## Town Council Meeting Minutes

**Date:** March 24, 2026

**Time:** 7:00 PM

**Location:** Town Hall, 50 East Center Street, Cedar Fort

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### CALL TO ORDER

Mayor Wyatt Cook called the meeting to order at **7:19 p.m.**

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### 1. Roll Call

Present:

- Mayor Wyatt Cook
- Councilman Eric Boud
- Councilman Alex Carter
- Councilman Travis Giles

Absent:

- Councilman Jed Berry

Staff Present:

- Clerk/Recorder - Kandice Johnson
- Treasurer - Andrea Ashley
- Fire Chief - Kale Black

A quorum was present. See attached sign in sheet.

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### 2. Prayer/Thought

A prayer was offered by Mayor Cook.

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### 3. Pledge of Allegiance

The Pledge of Allegiance was led by Mayor Cook.

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## **DISCUSSION ITEMS**

### **1. Upcoming Budget for Fiscal Year**

The Council conducted an in-depth work session focused on finalizing and planning for the upcoming fiscal year budget, with primary emphasis on the 2027 budget cycle.

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#### **Budget Direction and Priorities**

The Council identified roads, fire services, and parks as the primary priorities for upcoming budget allocations. Emphasis was placed on balancing operational needs with long-term capital improvements and community-enhancing amenities.

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#### **Road Funds and Capital Transfer**

Discussion centered on the \$80,000 currently budgeted for roads, which remains unspent. It was determined that:

- These funds cannot be rolled directly into the next fiscal year budget.
- The funds must be transferred into the Capital Projects Fund in order to be preserved for future use.
- The Council agreed to move the \$80,000 into the capital fund for use in the 2027 budget year, with the understanding that funds could be reassigned if a project arises before the end of the current fiscal year.

Potential short-term road-related projects discussed included:

- Installing a culvert
- Repairing the dirt road near the community center
- Improving access near the future water tank location

The Council also discussed coordinating with the gravel pit operation, which may contribute to road improvements due to heavy truck traffic in the area.

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#### **Road Maintenance Planning**

The Council discussed increasing the road budget to approximately \$160,000 by combining current and future allocations. Priority areas included:

- Repairing major potholes along the main road through town
  - Evaluating whether to continue using cold patch repairs or hire a contractor for more durable solutions
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### **Budget Rules and Financial Clarification**

IT was clarified key budgeting constraints, including:

- Town assets cannot exceed 100% of budgeted expenditures
  - Excess or unspent funds must be moved into capital funds
  - Capital expenditures must be tracked and categorized within that fund
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### **Fire Fund and Transfers**

The Council reviewed the fire department budget and noted:

- A planned \$107,000 transfer from the general fund had been delayed due to lower-than-expected expenses
- Funds were temporarily retained in the general fund to accrue interest
- The fire fund is currently approximately \$9,000 deficit, requiring transfer of funds

Clarification was also made that:

- The \$107,000 should be categorized as a transfer from the general fund, not as impact fee revenue
  - The town is not currently collecting fire impact fees
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### **Sales Tax Increase Proposal**

The Council discussed and generally supported a proposal to:

- Increase sales tax by up to 1%
- Generate approximately \$80,000–\$85,000 annually
- Dedicate funds specifically to fire department wages and operational expenses

The purpose of this proposal is to:

- Cover recurring operational costs (fuel, repairs, wages)

- Free up general fund money for capital purchases, such as vehicles or equipment

Additional discussion included:

- Preference for a sales tax increase over property tax increases
- Recognition that local businesses would absorb much of the tax impact

It was assigned to:

- Research the process for implementing a sales tax increase with the county
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### **Fire Department Budget Allocation (2027)**

The Council agreed to:

- Allocate \$40,000 from the general fund for fire department capital expenditures in 2027
  - Use anticipated sales tax revenue for operational expenses
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### **Purchase Order (PO) Process Discussion**

The Council discussed implementing a formal **Purchase Order (PO) process** for all departments:

- Proposed threshold: \$1,500 requiring a PO
  - The process will need to be formally defined and adopted into town code
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### **Community Outreach and Policy Considerations**

The Council discussed tying the proposed sales tax increase to:

- Improved emergency services
- Potential relaxation of property use regulations

This approach was viewed as a way to balance increased taxation with increased resident benefits and flexibility.

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### **Building Permit and Fee Discussion**

The Council reviewed building permit revenues and noted:

- The town charges a \$50 administrative fee
  - Most costs come from third-party engineering inspections
  - Expected revenue was \$23,000, but only \$5,400 has been collected due to low construction activity
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## **Impact Fees Discussion**

Discussion included:

- Impact fees as a revenue source distinct from permit fees
  - The need for impact studies before increasing fees
  - Existing water impact fee updated in 2022
  - Future studies needed for fire and park impact fees
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## **Parks and Community Amenities**

A significant portion of the discussion focused on enhancing community amenities, including:

- Development of a new park or improvements to the existing park
- Installation of a splash pad
- Converting courts into multi-use pickleball and tennis courts
- Replacing aging playground equipment

The Council expressed strong interest in creating family-oriented amenities to attract and retain residents.

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## **Community Center and Recreation Opportunities**

The Council discussed expanding recreation options at the community center, including:

- Indoor courts for basketball, pickleball, or soccer
- Rock climbing or bouldering wall
- Batting cages
- Exercise equipment for fire department use

Future consideration was given to the potential acquisition of the school building, which may impact recreation planning.

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## **Community Engagement**

The Council discussed engaging residents through:

- Surveys or social media polls
- Gathering input on park and recreation improvements

Consideration was also given to:

- Charging a small monthly fee for indoor facility use
  - Keeping outdoor park amenities free
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### **Trails and Connectivity**

Discussion included interest in:

- Developing trail systems, including ATV/side-by-side access
- Connecting areas such as White Hills
- Utilizing BLM and state land where possible

The Council noted that current grant funding supports planning and studies only, not construction.

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### **Operating Budget Review**

The Council emphasized the need to:

- Identify total annual operating costs (payroll, utilities, etc.)
- Determine available discretionary funding

The treasurer will provide updated operating budget figures prior to the next meeting.

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### **Water and Planning Concerns**

A brief discussion addressed concerns regarding:

- Water availability and infrastructure
  - Recent planning and zoning decisions
  - Frustration over items being voted on without fully defined terms
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No formal motions or votes were made during this discussion item.

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## ADJOURNMENT

Motion:

Councilman Boud made a motion to adjourn.

Second:

Councilman Giles

Vote:

- Mayor Cook – Yes
- Councilman Carter – Yes
- Councilman Boud – Yes
- Councilman Giles – Yes

The meeting adjourned at **8:50 p.m.**

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Minutes approved by the Cedar Fort Town Council on:

04/21/2026  
Date

*Kandice Johnson*  
Kandice Johnson, Town Recorder